



# City Council Meeting

June 8, 2026 at 7 p.m.  
7071 University Avenue NE

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## Agenda

### Call to Order

The Fridley City Council (Council) requests that all attendees silence cell phones during the meeting. A paper copy of the Agenda is at the back of the Council Chambers. A paper copy of the entire Agenda packet is at the podium. The Agenda and all related materials may also be found on the City's website at <https://www.fridleymn.gov/Your-Government/City-Council-Commissions/Agenda-Center>

### Pledge of Allegiance

### Proclamations/Presentations

### Proposed Consent Agenda

The following items are considered to be routine by the Council and will be approved by one motion. There will be no discussion of these items unless a Councilmember requests, at which time that item may be moved to the Regular Agenda.

### Meeting Minutes

1. Approve the Minutes from the City Council Meeting of May 26, 2026
2. Receive the Minutes from the City Council Conference Meeting of May 26, 2026
3. Receive the Minutes of the March 10, 2026 Environmental Quality and Energy Commission Meeting
4. Receive the Minutes of the May 20, 2026 Planning Commission Meeting

### New Business

5. Resolution No. 2026-62, Authorizing an Agreement With the Minnesota Department of Public Safety for the Dedicated Auto Theft Investigator Grant
6. Resolution No. 2026-63, Awarding Street Rehabilitation Project No. ST2026-02
7. Resolution No. 2026-64, Awarding Summit Square Park Improvements Project
8. Resolution No. 2026-65, Authorizing a ReLeaf Grant Agreement with the Minnesota Department of Natural Resources for the Income-Qualified Ash Tree Removal Program
9. Resolution No. 2026-67, Ordering Preparation of Preliminary Report, Plans and Specifications for Street Rehabilitation Project No. ST2027-01
10. Resolution No. 2026-70, Approving Conditional Use Permit, CUP #26-01 to Allow a 125 Foot Telecommunications Tower at 1241 72<sup>nd</sup> Avenue NE

## Claims

11. Resolution No. 2026-69, Approving Claims for the Period Ending June 3, 2026

## Open Forum

The Open Forum allows the public to address the Council on subjects that are not on the Regular Agenda. The Council may take action, reply, or give direction to staff. Please limit your comments to five minutes or less.

## Regular Agenda

The following items are proposed for the Council's consideration. All items will have a presentation from City staff, are discussed, and considered for approval by separate motions.

## Public Hearings

12. Resolution No. 2026-66, Approving Municipal Consent to the Minnesota Department of Transportation Final Layout for Trunk Highway 65 Improvement Project

## New Business

13. Resolution No. 2026-68, Approving and Accepting the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ending December 31, 2025

## Informal Status Reports

## Adjournment

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### Accessibility Notice:

If you need free interpretation or translation assistance, please contact City staff. Upon request, accommodations will be provided to allow individuals with disabilities or those needing interpretation services to participate in City of Fridley services, programs or activities. If you are in need of an interpreter or require auxiliary aids, contact the City at 763-572-3450 at least five business days in advance to ensure arrangements can be made.

A solicitud, se darán adaptaciones para permitir que las personas con discapacidades o las que necesiten servicios de interpretación participen en los servicios, programas o actividades de la Ciudad de Fridley. Si necesita un intérprete o requiere ayudas auxiliares, comuníquese con la Ciudad al 763-572-3450 al menos cinco días hábiles de antelación para asegurar que se puedan hacer los arreglos.

Markii la codsado, adeegyo caawimaad ah ayaa la siin doonaa dadka naafada ah ama kuwa u baahan adeegga turjumaadda si ay uga qayb qaataan adeegyada, barnaamijyada, ama hawlaha magaalada Fridley. Haddii aad u baahan tahay turjubaan ama qalabka caawiya dadka naafada ah, kala xiriir Magaalada taleefankan 763-572-3450 ugu yaraan shan maalmood oo shaqo kahor, si loo hubiyo in qabanqaabada lagu sameeyo.

Raws li kev thov, yuav muaj kev pab tshwj xeeb rau cov neeg xiam oob qhab lossis cov uas xav tau kev pab txhais lus kom laww tuaj koom tau nrog Nroog Fridley (City of Fridley service) cov kev pab cuam, cov kev kawm, los sis cov dej num sib txawv. Yog koj xav tau neeg txhais lus los sis xav tau lwm yam kev pab, thov hu rau lub Nroog ntawm 763-572-3450 kom tsis pub tsawg tshaj tsib hnuv ua hauj lwm ua ntej, xwv kom peb thiaj li npaj tau rau koj raws li lub sij hawm ntawv.



# AGENDA REPORT



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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** Beth Kondrick, Deputy City Clerk  
**Title:** Approve the Minutes from the City Council Meeting of May 26, 2026

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## Background

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Attached are the minutes from the City Council meeting of May 26, 2026.

## Financial Impact

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None.

## Recommendation

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Staff recommend the approval of the minutes from the City Council meeting of May 26, 2026.

## Focus on Fridley Strategic Alignment

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

## Attachments and Other Resources

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1. May 26, 2026 City Council Meeting Minutes

## Vision Statement

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



# City Council Meeting

May 26, 2026

7:00 PM

Fridley City Hall, 7071 University Avenue NE

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## Minutes

### **Call to Order**

Mayor Ostwald called the City Council Meeting of May 26, 2026, to order at 7:00 p.m.

### **Present**

Mayor Dave Ostwald  
Councilmember Patrick Vescio  
Councilmember Ryan Evanson  
Councilmember Luke Cardona  
Councilmember Ann Bolcom

### **Absent**

### **Others Present**

Walter Wysopal, City Manager  
Jim Kosluchar, Public Works Director  
Melissa Moore, Assistant City Manager  
Mike Maher, Parks and Recreation Director

### **Pledge Of Allegiance**

### **Proclamations/Presentations**

1. Proclamation Recognizing June 2 as Mississippi River Day.

Mayor Ostwald presented the Proclamation recognizing June 2<sup>nd</sup> as Mississippi River Day. Jim Kosluchar, Public Works Director, recognized the work of Rachel Workin in this area and shared facts about the health of the river.

### **Approval of Proposed Consent Agenda**

Councilmember Bolcom requested that Items 5 and 6 be removed from the Consent Agenda for further discussion. Mayor Ostwald noted that those removed items would now become Item 12a and 12b under New Business on the Regular Agenda.

*Motion made by Councilmember Bolcom to adopt the proposed Consent Agenda as amended. Seconded by Councilmember Cardona.*

*Upon a voice vote, all voting aye, Mayor Ostwald declared the motion carried unanimously.*

### **Approval/Receipt of Minutes**

2. Approve the Minutes from the City Council Meeting of May 11, 2026.
3. Receive the Minutes from the Joint Public Arts Commission, Parks and Recreation Commission, and City Council Conference Meeting of May 11, 2026.

### **New Business**

4. Resolution No 2026-54, Approving the City of Fridley Data Practices Policy.
5. ~~Resolution No. 2026-56, Approving Artwork Recommendations for the Utility Box Art Wrap Pilot Program. Item 12a~~
6. ~~Resolution No. 2026-57, Acknowledging and Extending Support for a Proposed Utility Box Art Wrap Installation. Item 12b~~
7. Resolution No. 2026-58, Authorizing a Water Quality Cost Share Agreement with Rice Creek Watershed District for Dog Waste Stations.
8. Resolution No. 2026-59, Approving an Extension for Special Use Permit, SP #25-02 for Al Shifa Clinic Located at 1413 Gardena Avenue N.E. (Ward 2).
9. Resolution No. 2026-61, Approving Gifts, Donations, and Sponsorships Received Between April 23, 2026, and May 19, 2026.
10. Ordinance No. 1438, Amending Chapter 404, Vehicles (Second Reading).

### **Claims**

11. Resolution No. 2026-60, Approving Claims for the Period Ending May 20, 2026.

### **Open Forum, Visitors:** (Consideration of Items not on Agenda – 15 minutes.)

John Brillhart, 830 West Moore Lake Drive, noted the discussion that occurred at the Council Conference meeting related to FLOCK and asked for more information on the City's FLOCK transparency portal. Mayor Ostwald stated that someone from Public Safety can follow up with the resident to provide that information.

### **Adoption of Regular Agenda**

*Motion made by Councilmember Evanson to adopt the regular agenda as amended. Seconded by Councilmember Vescio.*

*Upon a voice vote, all voting aye, Mayor Ostwald declared the motion carried unanimously.*

## **Regular Agenda**

### **New Business**

12. Resolution No. 2026-55, Authorizing Participation of the City of Fridley in the Minnesota Local Performance Measurement Program.

Melissa Moore, Assistant City Manager, explained the purpose and benefit of measuring the performance of City services. She reviewed the results of the general government measures, public safety measures, and public works measures. She highlighted commitments to the future and noted that the full report is available on the City website.

Councilmember Cardona stated that the information in the report is very nice to see. Mayor Ostwald thanked staff for their efforts and for putting the report together. Councilmember Bolkcom thanked staff for taking the time to put the report together. Councilmember Evanson recognized the proactive measures of staff that assist in the City trending in the right direction and how these efforts save taxpayer dollars.

Councilmember Vescio asked what would be needed to advance to a class two fire safety rating. Ms. Moore stated that she can have the Fire Chief follow up with that information.

*Motion made by Councilmember Cardona to adopt Resolution #2026-55, Authorizing Participation of the City of Fridley in the Minnesota Local Performance Measurement Program. Seconded by Councilmember Bolkcom.*

*Upon a voice vote, all voting aye, Mayor Ostwald declared the motion carried unanimously.*

- 12a. Resolution No. 2026-56, Approving Artwork Recommendations for the Utility Box Art Wrap Pilot Program.

Mike Maher, Parks and Recreation Director, stated that this is the opportunity for the Council to review artwork that has been recommended for the utility box art wrap program by the Public Arts Commission. He provided an overview of the utility box art wrap program and selection process, noting that 54 artwork designs were submitted. He presented the six recommended pieces selected by the Commission, along with two alternatives.

Councilmember Bolkcom was amazed by the number and quality of submissions for the program.

Councilmember Cardona thanked the Creative Arts Foundation for their contributions to the program.

Councilmember Evanson asked what was learned through this process. Mr. Maher commented that there is a great amount of talent in the community, as seen through the submissions received. He provided additional information on things learned about formatting and looked forward to what they would learn through the installation process.

Councilmember Vescio thanked the Public Arts Commission for their efforts and looked forward to seeing more color when driving through the community. Commissioner Bolkcom provided information on more options being reviewed by the Commission for rotating art displays.

*Motion made by Councilmember Bolkcom to adopt Resolution #2026-56, Approving Artwork Recommendations for the Utility Box Art Wrap Pilot Program. Seconded by Councilmember Evanson.*

12b. Resolution No. 2026-57, Acknowledging and Extending Support for a Proposed Utility Box Art Wrap Installation.

Mr. Maher explained that MnDOT requires a resolution of support from an organization's governing body for artwork in their right-of-way. He stated that if approved, staff will proceed with an Application for Art of Trunk Highway Right-of-Way. He noted that MnDOT further requires each artist to sign a VARA (Visual Artists Rights Act) waiver, which would allow MnDOT to alter, move, or remove artwork in their right-of-way.

*Motion made by Councilmember Bolkcom to adopt Resolution #2026-57, Acknowledging and Extending Support for a Proposed Utility Box Art Wrap Installation. Seconded by Councilmember Vescio.*

### **Informal Status Reports**

Councilmember Cardona thanked the American Legion and Sacred Heart National Church for the Memorial Day service held the previous day. He commented on an upcoming neighborhood meeting in a neighborhood park to discuss potential park improvements. The city-wide garage sale takes place June 5<sup>th</sup> and 6<sup>th</sup>, and June 7<sup>th</sup> is trash to treasure day.

Councilmember Bolkcom stated that she and Mayor Ostwald attended the Memorial Day service at Islands of Peace, which was also hosted by the American Legion.

Councilmember Evanson commented that the City is still looking for adopt-a-park volunteers and encouraged residents to participate.

Councilmember Vescio stated that the Community Concert Series begins on June 23<sup>rd</sup> at the City Hall Campus.

Councilmember Cardona stated that Night to Unite parties can now be registered on the City website.

### **Adjourn**

*Motion made by Councilmember Evanson to adjourn. Seconded by Councilmember Vescio.*

*Upon a voice vote, all voting aye, Mayor Ostwald declared the motion carried unanimously, and the meeting adjourned at 7:44 p.m.*

Respectfully Submitted,

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Melissa Moore  
City Clerk

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Dave Ostwald  
Mayor



# AGENDA REPORT

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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** Beth Kondrick, Deputy City Clerk  
**Title:** Receive the Minutes from the City Council Conference Meeting of May 26, 2026

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## Background

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Attached are the minutes from the City Council Conference Meeting of May 26, 2026.

## Financial Impact

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None.

## Recommendation

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Receive the minutes from the City Council Conference Meeting of May 26, 2026.

## Focus on Fridley Strategic Alignment

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

## Attachments and Other Resources

- 
1. City Council Conference Meeting Minutes of May 26, 2026

## Vision Statement

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



# City Council Conference Meeting

May 26, 2026

5:30 PM

Fridley City Hall, 7071 University Avenue NE

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## Minutes

### **Roll Call**

Present: Mayor Dave Ostwald  
Councilmember Ann Bolkcom  
Councilmember Patrick Vescio  
Councilmember Ryan Evanson  
Councilmember Luke Cardona

Others Present: Wally Wysopal, City Manager  
Paul Bolin, Community Development Director  
Tony DeForge, Building Official  
Kostia Korchak, Building Inspector  
MaryLou Baier, Licensing and Permit Technician  
Melissa Moore, Assistant City Manager  
Anthony Mendoza, Anoka County Sheriff Department  
Chris Beck, Anoka County Sheriff Department

### **Items for Discussion**

#### 1. Update on Building Inspections Activity

Tony DeForge, Building Official and the Building Inspections Team presented on the operations of the Buildings Division at the City of Fridley. They talked about commercial versus residential permits.

#### 2. Update on Northstar Commuter Rail Closure

Paul Bolin, Community Development Director, provided the City Council with information and an update on the Northstar Rail closure.

#### 3. Anoka County's Safe County Initiative Update



Anthony Mendoza and Chris Beck from the Anoka County Sheriff's Department provided information on the Drone Assisted Response program being considered by the County.



# AGENDA REPORT

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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** Julie Beberg, Office Coordinator  
**Title:** Receive the Minutes of the March 10, 2026 Environmental Quality and Energy Commission Meeting

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## Background

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Attached are the minutes of the March 10, 2026 Environmental Quality and Energy Commission Meeting.

## Financial Impact

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None.

## Recommendation

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Receive the Minutes of the March 10, 2026 Environmental Quality and Energy Commission Meeting.

## Focus on Fridley Strategic Alignment

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

## Attachments and Other Resources

- 
1. March 10, 2026 Environmental Quality and Energy Commission Minutes

## Vision Statement

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



# ENVIRONMENTAL QUALITY & ENERGY COMMISSION MEETING

March 10, 2026

7:00 PM

Fridley Civic Campus, 7071 University Ave N.E.

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## MINUTES

### **Call to Order**

Chair Klemz called the Environmental Quality and Energy Commission to order at 7:03 p.m.

### **Roll Call**

Present: Aaron Klemz  
Dustin Norman  
Emma Carter  
Avonna Starck  
Justin Foell

Absent: Sam Stoxen  
Mark Hansen

Others Present: Rachel Workin, Environmental Planner

### **Approval of Agenda**

Motion by Commissioner Norman to approve the agenda. Seconded by Commissioner Carter. The motion carried unanimously.

### **Approval of Meeting Minutes**

1. Approval of February 10 Environmental Quality and Energy Commission Meeting Minutes

Motion by Commissioner Norman to approve the February 10, 2026 meeting minutes with the corrected time and spelling of Commissioner Carter's name. Seconded by Commissioner Carter. The motion carried unanimously.

### **New Business**

2. Active Transportation Plan Review

Ms. Workin reviewed the current Active Transportation Plan. Commissioners discussed proposed changes in anticipation of a planned update.

3. Memorandum of Understanding with Xcel Energy for Phase Three of the Partners in Energy Program.

Ms. Workin shared an overview of the City's involvement in the Partners in Energy program and discussed a proposed Memorandum of Understanding for Xcel Energy to provide additional planning support in anticipation of the 2050 Comprehensive Plan as well as additional implementation support.

Motion by Commissioner Carter to recommend the signing of the MOU. Seconded by Commissioner Norman. The motion carried unanimously.

**Old Business**

4. Streets for All

Ms. Workin provided an update on the Streets for All project.

5. Energy Action Plan Updates

Ms. Workin said that the Homeowner Open House was successful.

6. Grant Updates

Ms. Workin said that the 44<sup>th</sup> Avenue bridge was now open.

7. Outreach and Event Updates

Ms. Workin said that the Seed Swap was successful.

**Other Items**

8. Informal Status Reports

Chair Klemz shared a letter to state representatives regarding the Met Council L32 lift station project that residents can sign.

Ms. Workin shared that there was a Superfund Citizens Advisory Group meeting on April 23<sup>rd</sup> at 6:00 p.m. at City Hall.

Ms. Workin shared that the Locke Park GAC project will be starting this spring.

**Adjournment**

Motion by Commissioner Carter to adjourn the meeting. Seconded by Commissioner Norman. The Motion carried unanimously. The meeting was adjourned at 8:02 p.m.

Respectfully submitted,

 Digitally signed by Rachel  
Workin  
Date: 2026.05.20 08:23:23  
-05'00'

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Rachel Workin  
Environmental Planner



# AGENDA REPORT

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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** Julie Beberg, Office Coordinator  
**Title:** Receive the Minutes of the May 20, 2026 Planning Commission Meeting

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## Background

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Attached are the minutes from the May 20, 2026, Planning Commission meeting.

## Financial Impact

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None

## Recommendation

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Receive the Minutes of the May 20, 2026 Planning Commission Meeting.

## Focus on Fridley Strategic Alignment

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

## Attachments and Other Resources

- 
1. PC 05-20-2026

## Vision Statement

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



# Planning Commission

May 20, 2026

7:00 PM

Fridley City Hall, 7071 University Avenue NE

## Minutes

### **Call to Order**

Chair Hansen called the Planning Commission Meeting to order at 7:00 p.m.

### **Present**

Pete Borman

Aaron Brom

Mark Hansen

Mike Heuchert

Aaron Klemz

Ross Meisner

### **Absent**

Paul Nealy

### **Others Present**

Nancy Abts, Senior Planner

### **Approval of Meeting Minutes**

1. Approve October 15, 2025, Planning Commission Minutes

*Motion by Commissioner Meisner to approve the minutes. Seconded by Commissioner Klemz.*

*Upon a voice vote, all voting aye, Chair Hansen declared the motion carried unanimously.*

### **Public Hearing**

2. Conditional Use Permit, CUP #26-01, by AMS Wireless on Behalf of Public Safety Towers Company for a New 125-Foot-Tall Telecommunications Tower at 1241 72<sup>nd</sup> Avenue NE

*Motion by Commissioner Klemz to open the public hearing. Seconded by Commissioner Borman.*

*Upon a voice vote, all voting aye, Chair Hansen declared the motion carried unanimously, and the public hearing was opened at 7:03 p.m.*

Nancy Abts, Senior Planner, presented a request for a Conditional Use Permit (CUP) for a telecommunications tower on the existing property at 1241 72<sup>nd</sup> Avenue NE. AMS Wireless has filed

the application on behalf of Public Safety Towers, and the property is owned by CTE Properties and used by Crysteel. She provided regulatory context and reviewed previous approvals. She presented details of the application, site description and history, code requirements, and recommended that the Commission hold a public hearing. She stated that staff recommends approval of the request, subject to the stipulations noted in the staff report.

Commissioner Brom noted a condition requiring the ability to support two additional wireless facilities and asked for more information. Ms. Abts replied that the intention is to somewhat consolidate the number of wireless facilities throughout the city. She stated that it is not uncommon for towers to support multiple facilities.

Commissioner Klemz recognized that this location is outside of the overlay district. He recognized that the applicant states in their narrative that they spoke with nine properties within the district, trying to find an opportunity, and asked if perhaps the overlay district needs to be reconsidered. Ms. Abts replied that this is the first application the City has had in 11 years. She stated that if they continue to receive more applications, it would be a signal that they need to reevaluate the overlay district.

Commissioner Borman asked if this site would require a standby generator. Charlie Mischel of AMS Wireless did not believe this site would require a standby generator. Commissioner Borman asked if the applicant anticipates any issues with grounding due to the soil conditions. Mr. Mischel stated that a phase one was completed, and an additional soil and groundwater plan will be completed.

Commissioner Meisner referenced the language that the tower "would blend in with the surrounding environment" and asked for more information. Mr. Mischel stated that this is a light industrial area with light poles, and the monopole will look similar. He stated that there are stealth, tree designs, but that would look out of place in this area.

Commissioner Borman asked if the only power easement is through the property and not from the road. Mr. Mischel stated that they would run the power underground in a trench from the back of the property. Commissioner Borman asked if a level one structure would be constructed for equipment. Mr. Mischel replied that the equipment would be outdoors. He commented that they would not have a shelter structure because of the small size of the property.

Commissioner Heuchert stated that the other examples are from quite a few years ago and asked what led to locating the tower on this property. Mr. Mischel stated that they received a search ring from a carrier that has a dead spot and approaching businesses within the overlay, but that did not work out. He stated that this location is within the quarter-mile search ring from the carrier.

Commissioner Meisner asked why barbed wire would not be allowed, acknowledging that the applicant would be worried about the security of the tower. Ms. Abts replied that barbed wire is

allowed in specific locations to protect specific and sensitive things. She stated that more secluded, heavier industrial uses are sometimes allowed barbed wire or electric fencing.

Commissioner Meisner asked if there was surveillance on the site. Mr. Mischel replied that Crysteel Trucking has cameras and everything would be locked, with a separate lock on this property as well, which provides two levels of security.

Chair Hansen invited public comments.

Pam Reynolds, 1241 Norton Avenue NE, commented that this structure would be visible from her back door. She referenced the City Ordinance, which defines the overlay and the intention of the overlay. She commented that this tower will be very close to residential properties and stated that while the City Code specifies a distance of 300 feet from residential properties, the FCC and World Health Organization specify a distance of 1,300 feet from residential properties. She commented on the noise generated from the high power lines, Cummins, Medtronic, and Highway 65. She also spoke about property value impacts and did not believe it was fair that one property, Crysteel, would benefit from this while the other properties would not. She noted a previous request for a tower, in 2005, that was recommended for denial by the Planning Commission because of its proximity to Springbrook, but was then approved by the City Council. She asked if the EQEC had reviewed this request and provided a recommendation on who would monitor the RF frequency, whether the tower would interfere with other capabilities, and whether there would be flashing lights on the tower. She asked the Commission to deny the request.

Ms. Abts replied that the application was reviewed by members from all departments, and no concerns were raised about safety impacts from the tower.

Mr. Mischel stated that there would not be any flashing lights on the tower, and the proposal would meet all requirements of the FCC and FAA. He shared information about radio frequency levels for common household items, comparing those levels to the level that would be generated from the tower. He stated that the goal would be to allow space for all three major carriers on the tower, and there would be no interference generated from the tower. He stated that this area is a dead spot, which has led to the proposal. He stated that there is a property within the overlay next door to this property, so the residents would still see the tower in that location as well.

Commissioner Meisner asked if there would be anything on the site that would generate noise. Mr. Mischel stated that they would not generate noise on this property. He stated that if they had a generator, it would only run if the power were out. He stated that the noise from the equipment would only be heard 20 to 30 feet from the tower, which would still be on the secured site.

Commissioner Klemz stated that the EQEC was not made a part of the review, but he is the Chair of that Commission and therefore is still part of the discussion. He asked staff about who received notification for the meeting. Ms. Abts replied that the notification radius is 350 feet from the subject



property, and the City also publishes information about public hearings on its website and in the *Star Tribune*.

Commissioner Meisner referenced the resident's concern with fire from a tower and asked if that is a concern. Mr. Mischel replied that he has been in this industry for almost 30 years and has not heard anything that was not caused by someone starting a fire in that area. He stated that there are lightning rods on the towers, and inside the cabinet space, there is a mechanism to keep fire self-contained if that were to occur.

Natividad Seefeld, Park Plaza resident, asked why a tower is being placed next to a manufacturing facility that has environmental issues and works with flammable materials. She asked if studies would be done on that property to ensure that environmental issues are not persisting on that property. She asked if security of the tower would be placed on Crysteel or whether the tower company would have its own security. She asked how this would impact taxpayers.

Mr. Mischel replied that there would be no impact on taxpayers. He stated that Crysteel is providing a small area of land, and everything else is controlled and completed by Public Safety Towers.

Commissioner Klemz referenced the Telecommunications Act of 1996 and asked if the City Code complies with those regulations and whether there would be any limits on the City's decision. Ms. Abts stated that the Ordinance was created in response to the 1996 Telecommunications Act. She stated that when the City recodified the Ordinance recently, there were no issues or challenges identified.

Ms. Reynolds referenced the 03 overlay district, which includes a list of where things can be. She stated that the municipal garage is a listed location, and perhaps that would be a better choice for the location. Ms. Abts replied that there is a tower at the public works garage site. Commissioner Meisner noted that the location would also be outside of the applicant's search window.

Commissioner Meisner asked for information on decommissioning and/or removal of towers. Mr. Mischel stated that each of the sites are based on a lease, noting that this lease is probably 25 to 30 years. He stated that if the carrier does not want to extend the lease, the site has to be decommissioned and returned to natural conditions. He stated that if the site is decommissioned, everything would be removed.

*Motion by Commissioner Meisner to close the public hearing. Seconded by Commissioner Borman.*

*Upon a voice vote, all voting aye, Chair Hansen declared the motion carried unanimously, and the public hearing was closed at 7:53 p.m.*

Commissioner Borman stated that he has no issues with the proposal as presented.

Commissioner Meisner commented that there are a number of towers in the city already.

Commissioner Klemz stated that this would be a good opportunity to review the overlay district in the future to determine if there is additional capability or whether the boundaries would need to be adjusted. He recognized that there are federal laws that preempt local regulations, and given that, he is persuaded that this is an acceptable use as it fits the criteria. He acknowledged the comments from Ms. Reynolds but did not agree on the actual setback requirements or recommendations. He stated that he recommends approval of the request.

Chair Hansen stated that he is empathetic to the residents' concerns, but believes that the use makes sense, noting that this is driven by the demand of the public for cell phones. He stated that if this were placed in the overlay district, it would be similarly visible to the resident.

Commissioner Klemz noted that the overlay district comes within one-half block of this property.

*Motion by Commissioner Meisner to recommend approval of Conditional Use Permit, CUP #26-01, with the provided stipulations. Seconded by Commissioner Heuchert.*

*Upon a voice vote, all voting aye, Chair Hansen declared the motion carried unanimously.*

Chair Hansen noted that this item is scheduled to go before the City Council at the June 8, 2026, meeting.

### **Other Business**

#### 3. Elect Vice Chair

Ms. Abts stated that a Vice Chair needs to be elected, noting that the Chair has been appointed by the City Council.

Chair Hansen asked if Commissioner Meisner would be interested in continuing to serve in the position. Commissioner Meisner stated that he would be willing to continue to serve.

*Motion by Commissioner Brom to elect Ross Meisner as Vice Chair of the Planning Commission. Seconded by Commissioner Klemz.*

*Upon a voice vote, all voting aye, Chair Hansen declared the motion carried unanimously.*

### **Adjournment**

*Motion by Commissioner Borman to adjourn the meeting. Seconded by Commissioner Heuchert.*

*Upon a voice vote, all voting aye, Chair Hansen declared the motion carried unanimously and the meeting adjourned at 8:00 p.m.*

Respectfully submitted,

Nancy Abts, Staff Liaison



# AGENDA REPORT

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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** Patrick Faber, Deputy Director Public Safety  
**Title:** Resolution No. 2026-62, Authorizing an Agreement With the Minnesota Department of Public Safety for the Dedicated Auto Theft Investigator Grant

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## Background

The City of Fridley (City) applied for and was awarded a grant from the Minnesota Bureau of Criminal Apprehension to fund a full-time Dedicated Auto Theft Investigator. The grant is part of the statewide Auto Theft Prevention Program, which helps law enforcement agencies reduce car theft and investigate auto theft cases.

The grant covers a three-year period from July 1, 2026 through June 30, 2029. The City will receive funds each year to pay for one investigator who works exclusively on auto theft and auto theft-related cases. This includes salary and benefits, plus funds for training and travel to auto theft conferences.

The grant requires no matching funds from the City. All costs will be reimbursed by the state after the City submits invoices showing actual expenses. The investigator must work full-time on auto theft cases only and cannot work on other types of cases. The grant is funded through the automobile theft prevention surcharge collected by the state.

## Financial Impact

The grant provides \$309,000 total over three years with no City match required. Annual funding: State Fiscal Year 2027 (July 2026-June 2027): \$103,000; State Fiscal Year 2028 (July 2027-June 2028): \$103,000; State Fiscal Year 2029 (July 2028-June 2029): \$103,000. Each year includes up to \$100,000 for investigator salary and fringe benefits, and up to \$3,000 for training and travel. The City will be reimbursed for actual costs incurred.

## Recommendation

Staff recommends approving Resolution No. 2026-62, Authorizing an Agreement With the Minnesota Department of Public Safety for the Dedicated Auto Theft Investigator Grant.

## Focus on Fridley Strategic Alignment

- 
- \_\_\_\_\_ Vibrant Neighborhoods & Places
  - \_\_\_\_\_ Financial Stability & Commercial Prosperity

|                                     |                                            |
|-------------------------------------|--------------------------------------------|
| <input type="checkbox"/>            | Organizational Excellence                  |
| <input type="checkbox"/>            | Community Identity & Relationship Building |
| <input checked="" type="checkbox"/> | Public Safety & Environmental Stewardship  |

### **Attachments and Other Resources**

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1. Resolution No. 2026-62
2. Fridley Preliminary Grant Contract Agreement

### **Vision Statement**

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

## **Resolution No. 2026-62**

### **Authorizing an Agreement With the Minnesota Department of Public Safety for the Dedicated Auto Theft Investigator Grant**

**Whereas,** the Minnesota Bureau of Criminal Apprehension administers the Auto Theft Prevention Program to reduce automobile theft and automobile-related thefts throughout the state; and

**Whereas,** under Minnesota Statute §299A.01, Subdivision 2(4), the State of Minnesota is empowered to enter into grant contract agreements to fund programs that aid in the reduction of automobile thefts and prosecute offenders; and

**Whereas,** the City of Fridley (City) applied for and has been awarded a grant to fund a full-time Dedicated Auto Theft Investigator for the period of July 1, 2026 through June 30, 2029; and

**Whereas,** the grant award totals \$309,000 over three years, with \$103,000 per year to cover investigator salary (up to \$100,000) and training and travel expenses (up to \$3,000); and

**Whereas,** the grant requires no matching funds from the City and will reimburse actual costs incurred for a full-time investigator working exclusively on auto theft and auto theft-related cases; and

**Whereas,** accepting this grant will enhance the City's ability to investigate and reduce automobile theft, which benefits public safety and the community.

#### **Now, therefore be it resolved, by the City Council of the City of Fridley as follows:**

1. That the City Manager is hereby authorized to accept Grant Contract Agreement No. A-ATPP-2027-FRIDLYCI-009 with the Minnesota Department of Public Safety, Bureau of Criminal Apprehension, for the 2027-2029 Auto Theft Prevention Program Dedicated Investigator Grant in the amount of \$309,000.
2. That the City Manager is authorized to execute the grant contract agreement and any related documents necessary to implement the grant program.
3. That the Public Safety Director or their designee is authorized to administer the grant, submit required reports, and ensure compliance with all grant terms and conditions.
4. That this Resolution shall take effect immediately upon its passage and approval.

**Passed and adopted by the City Council of the City of Fridley on this 8th day of June, 2026.**

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Dave Ostwald - Mayor

Attest:

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Melissa Moore – City Clerk



|                                                                                                                                                                                                                                                                           |                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Minnesota Department of Public Safety ("State")</b><br>Minnesota Bureau of Criminal Apprehension<br>Provider Org<br>1430 Maryland Ave E<br>St. Paul, Minnesota 55106                                                                                                   | <b>Grant Program:</b> 2027-2029 Auto Theft Prevention Program<br>Dedicated Investigator Grant<br><br><b>Grant Contract Agreement No.:</b> A-ATPP-2027-FRIDLYCI-009      |
| <b>Grantee:</b><br>Fridley, City of<br>7071 University Ave Ne<br>Fridley, Minnesota 55432-3111                                                                                                                                                                            | <b>Grant Contract Agreement Term:</b><br><b>Effective Date:</b> 7/1/2026<br><b>Expiration Date:</b> 6/30/2029                                                           |
| <b>Grantee's Authorized Representative:</b><br>Fridley, City of<br><b>Attn:</b> Patrick Faber, Deputy Director<br>7071 University Ave Ne<br>Fridley, Minnesota 55432<br><b>Phone:</b> (763) 502-1912<br><b>Email:</b> patrick.faber@fridleymn.gov                         | <b>Grant Contract Agreement Amount:</b><br>Original Agreement Amount \$ 309,000.00<br><br><b>Grant Matching Requirement:</b><br>Original Agreement Match Amount \$ 0.00 |
| <b>State's Authorized Representative:</b><br>Minnesota Bureau of Criminal Apprehension<br>Provider Org<br><b>Attn:</b> Chris Huhn, Supervisory Special Agent<br>1430 Maryland Ave E<br>St. Paul, Minnesota 55106<br><b>Phone:</b><br><b>Email:</b> chris.huhn@state.mn.us | <b>Federal Funding CFDA/ALN:</b> N/A<br><br><b>FAIN:</b> N/A<br><br><b>State Funding:</b> 65B.84<br><br><b>Special Conditions:</b> N/A                                  |

Under Minn. Stat. § 299A.01, Subd 2 (4) the State is empowered to enter into this grant contract agreement.

**Term:** Per Minn. Stat. § 16B.98, Subd. 5, the Grantee must not begin work until this grant contract agreement is fully executed and the State's Authorized Representative has notified the Grantee that work may commence. Per Minn. Stat. § 16B.98 Subd. 7, no payments will be made to the Grantee until this grant contract agreement is fully executed. Once this grant contract agreement is fully executed, the Grantee may claim reimbursement for expenditures incurred pursuant to the Payment clause of this grant contract agreement. Reimbursements will only be made for those expenditures made according to the terms of this grant contract agreement. Expiration date is the date shown above or until all obligations have been satisfactorily fulfilled, whichever occurs first.

**The Grantee, who is not a state employee, will:** Perform and accomplish such purposes and activities as specified herein and in the Grantee's approved 2027-2029 Auto Theft Prevention Program Dedicated Investigator Grant Application ("Application") which is incorporated by reference into this grant contract agreement and on file with the State at 1430 Maryland Ave E, St. Paul, Minnesota, 55106. The Grantee shall also comply with all requirements referenced in the 2027-2029 Auto Theft Prevention Program Dedicated Investigator Grant Guidelines and Application which includes the Terms and Conditions and Grant Program Guidelines (<https://mndps.intelligrants.com>), which are incorporated by reference into this grant contract agreement.

**Budget Revisions:** The breakdown of costs of the Grantee's Budget is contained in Exhibit A, which is attached and incorporated into this grant contract agreement. As stated in the Grantee's Application and Grant Program Guidelines, the Grantee will submit a written change request for any substitution of budget items or any deviation and in accordance with the Grant Program Guidelines. Requests must be approved prior to any expenditure by the Grantee.

**Matching Requirements:** (If applicable.) As stated in the Grantee's Application, the Grantee certifies that the matching requirement will be met by the Grantee.

**Payment:** As stated in the Grantee's Application and Grant Program Guidance, the State will promptly pay the Grantee after the Grantee presents an invoice for the services actually performed and the State's Authorized Representative accepts the invoiced services and in accordance with the Grant Program Guidelines. Payment will





not be made if the Grantee has not satisfied reporting requirements.

**Certification Regarding Lobbying:** (If applicable.) Grantees receiving federal funds over \$100,000.00 must complete and return the Certification Regarding Lobbying form provided by the State to the Grantee.



**1. ENCUMBRANCE VERIFICATION**

*Individual certifies that funds have been encumbered as required by Minn. Stat. § 16A.15.*

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**3. STATE AGENCY**

Signed: \_\_\_\_\_  
(with delegated authority)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Grant Contract Agreement No./P.O. No.: A-ATPP-2027-FRIDLYCI-009 / 3000112050

NHTSA Project Number (indicate N/A if not applicable): N/A

**2. GRANTEE**

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

Signed: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Budget Summary**

|                                                                 |                     |
|-----------------------------------------------------------------|---------------------|
| <b>SFY27: Dedicated Auto Theft Investigator Wage</b>            |                     |
| <b>Budget Category: Salaries</b>                                |                     |
| <b>Line Item Description</b>                                    | <b>State</b>        |
| Dedicated Auto Theft Investigator Wage                          | \$100,000.00        |
| <b>Category Total</b>                                           | <b>\$100,000.00</b> |
| <b>Component Total</b>                                          | <b>\$100,000.00</b> |
| <b>SFY27: Dedicated Auto Theft Investigator Training/Travel</b> |                     |
| <b>Budget Category: Travel and Training</b>                     |                     |
| <b>Line Item Description</b>                                    | <b>State</b>        |
| Dedicated Auto Theft Investigator T/T                           | \$3,000.00          |
| <b>Category Total</b>                                           | <b>\$3,000.00</b>   |
| <b>Component Total</b>                                          | <b>\$3,000.00</b>   |
| <b>SFY28: Dedicated Auto Theft Investigator Wage</b>            |                     |
| <b>Budget Category: Salaries</b>                                |                     |
| <b>Line Item Description</b>                                    | <b>State</b>        |
| Dedicated Auto Theft Investigator Wage                          | \$100,000.00        |
| <b>Category Total</b>                                           | <b>\$100,000.00</b> |
| <b>Component Total</b>                                          | <b>\$100,000.00</b> |
| <b>SFY28: Dedicated Auto Theft Investigator Training/Travel</b> |                     |
| <b>Budget Category: Travel and Training</b>                     |                     |
| <b>Line Item Description</b>                                    | <b>State</b>        |
| Dedicated Auto Theft Investigator T/T                           | \$3,000.00          |
| <b>Category Total</b>                                           | <b>\$3,000.00</b>   |
| <b>Component Total</b>                                          | <b>\$3,000.00</b>   |
| <b>SFY29: Dedicated Auto Theft Investigator Wage</b>            |                     |
| <b>Budget Category: Salaries</b>                                |                     |
| <b>Line Item Description</b>                                    | <b>State</b>        |
| Dedicated Auto Theft Investigator Wage                          | \$100,000.00        |
| <b>Category Total</b>                                           | <b>\$100,000.00</b> |
| <b>Component Total</b>                                          | <b>\$100,000.00</b> |



## Grant Contract Agreement

Exhibit A

### SFY29: Dedicated Auto Theft Investigator Training/Travel

#### Budget Category: Travel and Training

| Line Item Description                 | State               |
|---------------------------------------|---------------------|
| Dedicated Auto Theft Investigator T/T | \$3,000.00          |
| <b>Category Total</b>                 | <b>\$3,000.00</b>   |
| <b>Component Total</b>                | <b>\$3,000.00</b>   |
| <b>Budget Total</b>                   | <b>\$309,000.00</b> |



# AGENDA REPORT

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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** James Kosluchar, Public Works Director  
Brandon Brodhag, Assistant City Engineer  
**Title:** Resolution No. 2026-63, Awarding Street Rehabilitation Project No. ST2026-02

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## Background

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On Tuesday, June 2 at 9:30 a.m., bids were publicly opened via the virtual bidding platform QuestCDN and Microsoft Teams for the Street Rehabilitation Project No. ST2026-02 (Project). A total of five responsive bids were received.

The Project is approximately 1.27 miles in length and includes pavement improvements across three distinct project locations: Viron Road/Trunk Highway 65 East Service Drive (Ward 2), 63rd Avenue (Ward 2), Skywood Lane, 53rd Avenue, Lincoln Street and 52nd Avenue (Ward 1).

Street rehabilitation with the project will include asphalt reclaiming, milling and bituminous asphalt paving. Viron Road/Trunk Highway 65 East Service Drive and 63rd Avenue will be replaced by new bituminous pavement overtop an aggregate base fortified by in-place pavement reclamation. Skywood Lane, 53rd Avenue, Lincoln Street and 52nd Avenue will receive a 1-½ inch mill and overlay of the existing pavement section.

The Project has no utility improvements in any of the project areas. Minor improvements to system surface features, including salvage/reinstall or replacement of manhole castings, will be completed as part of the project's pavement improvements.

As noted, five responsive bids were received (Exhibit A). The low bid was received from Park Construction Company of Minneapolis, MN in the amount of \$409,562.10. This is approximately 5.9% below the final engineer's estimate of \$435,387.50. The two lowest bids were competitive and within \$10,966 of one another. The high bid received was \$499,931.51.

The City of Fridley (City) has worked with Park Construction Company in the past, most recently as the prime contractor on the 53rd Avenue Trail and Walk Improvements Project No. ST2023-21, as well as the 2019 Street Rehabilitation Project No. ST2019-01. Park Construction Company is also the awarded contractor for the City's Street Rehabilitation Project No. ST2026-01 that is going to be constructed this summer. Staff believe they are a knowledgeable and reputable contractor and will deliver the project within the requisite quality specified in the bid documents.

Based upon pricing of the lowest responsive bid, special assessments are anticipated to be in

line of the preliminary estimate previously reported at the Hearing on Improvements for the Project.

The attached resolution requests a bid amount of \$409,562.10 with a 5% contingency for a total amount of \$430,040.21. The contingency would be available for any unforeseen minor exclusions in the plans or additional improvements that may be identified by staff during construction of the project.

Property owners within and adjacent to the project area will receive notification of the project advancement in 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 City's project webpage to minimize disruption to the residents. Staff expect construction to begin in July with substantial completion in October of this year.

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### **Financial Impact**

Funding for this project is derived from several sources including the Street Maintenance Division's operating budget and special assessments in accordance with City policy.

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### **Recommendation**

Staff recommends the approval of Resolution No. 2026-63, Awarding Street Rehabilitation Project No. ST2026-02.

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### **Focus on Fridley Strategic Alignment**

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

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### **Attachments and Other Resources**

1. Resolution No. 2026-63
2. ST2026-02 Bid Tabulation

### **Vision Statement**

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

## **Resolution No. 2026-63**

### **Awarding Street Rehabilitation Project No. ST2026-02**

**Whereas,** the City of Fridley (City) has prepared a Capital Investment Program to systematically reconstruct streets, utilities and other municipal facilities within the City to maintain public infrastructure quality and performance; and

**Whereas,** the Street Rehabilitation Project No. ST2026-02 (Project) is identified as part of the City's regular street maintenance program and includes the rehabilitation of portions of Viron Road/Trunk Highway 65 East Service Drive, 63<sup>rd</sup> Avenue, Skywood Lane, 53<sup>rd</sup> Avenue, Lincoln Street, and 52<sup>nd</sup> Avenue along with miscellaneous utility improvements and other ancillary items; and

**Whereas,** Resolution No. 2025-139 adopted November 10, 2025 received the Project 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 considered under the Project was set for December 8, 2025 and ten days mailing notice and two weeks published notice of the hearing was given; and

**Whereas,** Resolution No. 2025-161 subsequently adopted December 8, 2025 ordered final plans, specifications and calling for bids; and

**Whereas,** on June 2, 2026 electronic bids were received and read aloud, a bid tabulation was prepared and a lowest responsive bidder identified.

**Now, therefore be it resolved,** that the City Council of the City of Fridley hereby receives bids per the attached bid tabulation and awards the Street Rehabilitation Project No. ST2026-02 to the lowest responsive bidder, Park Construction Company of Minneapolis, Minnesota, in the amount of \$430,040.21 which includes a 5% contingency.

**Passed and adopted by the City Council of the City of Fridley this 8<sup>th</sup> day of June, 2026.**

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Dave Ostwald – Mayor

Attest:

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Melissa Moore – City Clerk

2026-02 Street Rehabilitation Project  
Owner: City of Fridley  
Bid Opening: 6/2/2026 9:30 AM



| Line Item         | Item Description                                  | Unit | Quantity | Engineer's Estimate |                      | Park Construction Company |                      | GMH Asphalt Corporation |                      | Bituminous Roadways Inc. |                      | North Valley, Inc. |                      | C.S. McCrossan Construction, Inc. |                      |
|-------------------|---------------------------------------------------|------|----------|---------------------|----------------------|---------------------------|----------------------|-------------------------|----------------------|--------------------------|----------------------|--------------------|----------------------|-----------------------------------|----------------------|
|                   |                                                   |      |          | Unit Price          | Extension            | Unit Price                | Extension            | Unit Price              | Extension            | Unit Price               | Extension            | Unit Price         | Extension            | Unit Price                        | Extension            |
| 1                 | MOBILIZATION                                      | LS   | 1        | \$ 35,000.00        | \$ 35,000.00         | \$ 35,500.00              | \$ 35,500.00         | \$ 12,500.00            | \$ 12,500.00         | \$ 21,500.00             | \$ 21,500.00         | \$ 24,214.65       | \$ 24,214.65         | \$ 24,670.00                      | \$ 24,670.00         |
| 2                 | SAWING BITUMINOUS PAVEMENT (FULL DEPTH)           | LF   | 307      | \$ 3.00             | \$ 921.00            | \$ 4.95                   | \$ 1,519.65          | \$ 3.65                 | \$ 1,120.55          | \$ 2.50                  | \$ 767.50            | \$ 3.25            | \$ 997.75            | \$ 6.70                           | \$ 2,056.90          |
| 3                 | COMMON EXCAVATION (P) (EXCESS RECLAIM)            | CY   | 757      | \$ 25.00            | \$ 18,925.00         | \$ 22.05                  | \$ 16,691.85         | \$ 21.10                | \$ 15,972.70         | \$ 0.01                  | \$ 7.57              | \$ 41.09           | \$ 31,105.13         | \$ 26.30                          | \$ 19,909.10         |
| 4                 | SUBGRADE PREPARATION (P)                          | RDST | 24.87    | \$ 600.00           | \$ 14,922.00         | \$ 275.00                 | \$ 6,839.25          | \$ 395.00               | \$ 9,823.65          | \$ 400.00                | \$ 9,948.00          | \$ 233.93          | \$ 5,817.84          | \$ 683.00                         | \$ 16,986.21         |
| 5                 | FULL DEPTH RECLAMATION (P)                        | SY   | 7769     | \$ 2.50             | \$ 19,422.50         | \$ 1.35                   | \$ 10,488.15         | \$ 1.85                 | \$ 14,372.65         | \$ 6.00                  | \$ 46,614.00         | \$ 3.01            | \$ 23,384.69         | \$ 3.50                           | \$ 27,191.50         |
| 6                 | MILL BITUMINOUS SURFACE (1.5" DEPTH)              | SY   | 12880    | \$ 1.50             | \$ 19,320.00         | \$ 1.65                   | \$ 21,252.00         | \$ 1.80                 | \$ 23,184.00         | \$ 2.00                  | \$ 25,760.00         | \$ 1.85            | \$ 23,828.00         | \$ 2.65                           | \$ 34,132.00         |
| 7                 | BITUMINOUS JOINT SAW & SEAL                       | LF   | 2200     | \$ 3.00             | \$ 6,600.00          | \$ 5.15                   | \$ 11,330.00         | \$ 7.75                 | \$ 17,050.00         | \$ 5.10                  | \$ 11,220.00         | \$ 7.96            | \$ 17,512.00         | \$ 11.50                          | \$ 25,300.00         |
| 8                 | BITUMINOUS MATERIAL FOR TACK COAT                 | GAL  | 1243     | \$ 4.00             | \$ 4,972.00          | \$ 2.35                   | \$ 2,921.05          | \$ 3.50                 | \$ 4,350.50          | \$ 0.01                  | \$ 12.43             | \$ 4.61            | \$ 5,730.23          | \$ 4.20                           | \$ 5,220.60          |
| 9                 | TYPE SP 9.5 WEARING COURSE MIX (3,C)              | TON  | 2047     | \$ 95.00            | \$ 194,465.00        | \$ 95.25                  | \$ 194,976.75        | \$ 98.10                | \$ 200,810.70        | \$ 96.00                 | \$ 196,512.00        | \$ 98.61           | \$ 201,854.67        | \$ 104.00                         | \$ 212,888.00        |
| 10                | TYPE SP 12.5 NON WEARING COURSE MIX (3,C)         | TON  | 1026     | \$ 90.00            | \$ 92,340.00         | \$ 87.65                  | \$ 89,928.90         | \$ 87.80                | \$ 90,082.80         | \$ 93.00                 | \$ 95,418.00         | \$ 93.22           | \$ 95,643.72         | \$ 97.20                          | \$ 99,727.20         |
| 11                | ADJUST GATE VALVE BOX (WATER)                     | EA   | 9        | \$ 500.00           | \$ 4,500.00          | \$ 477.00                 | \$ 4,293.00          | \$ 1,061.00             | \$ 9,549.00          | \$ 750.00                | \$ 6,750.00          | \$ 108.43          | \$ 975.87            | \$ 590.00                         | \$ 5,310.00          |
| 12                | ADJUST EXISTING FRAME AND RING CASTING (SANITARY) | EA   | 8        | \$ 750.00           | \$ 6,000.00          | \$ 1,150.00               | \$ 9,200.00          | \$ 1,396.00             | \$ 11,168.00         | \$ 1,450.00              | \$ 11,600.00         | \$ 271.08          | \$ 2,168.64          | \$ 1,210.00                       | \$ 9,680.00          |
| 13                | TRAFFIC CONTROL                                   | LS   | 1        | \$ 10,000.00        | \$ 10,000.00         | \$ 3,750.00               | \$ 3,750.00          | \$ 3,904.00             | \$ 3,904.00          | \$ 7,250.00              | \$ 7,250.00          | \$ 8,999.72        | \$ 8,999.72          | \$ 5,810.00                       | \$ 5,810.00          |
| 14                | STABILIZED CONSTRUCTION EXIT                      | EA   | 4        | \$ 1,500.00         | \$ 6,000.00          | \$ 1.00                   | \$ 4.00              | \$ 600.00               | \$ 2,400.00          | \$ 1.00                  | \$ 4.00              | \$ 108.43          | \$ 433.72            | \$ 2,210.00                       | \$ 8,840.00          |
| 15                | STORM DRAIN INLET PROTECTION                      | EA   | 10       | \$ 200.00           | \$ 2,000.00          | \$ 86.75                  | \$ 867.50            | \$ 424.00               | \$ 4,240.00          | \$ 200.00                | \$ 2,000.00          | \$ 200.60          | \$ 2,006.00          | \$ 221.00                         | \$ 2,210.00          |
| <b>Bid Total:</b> |                                                   |      |          |                     | <b>\$ 435,387.50</b> |                           | <b>\$ 409,562.10</b> |                         | <b>\$ 420,528.55</b> |                          | <b>\$ 435,363.50</b> |                    | <b>\$ 444,672.63</b> |                                   | <b>\$ 499,931.51</b> |





# AGENDA REPORT

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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** James Kosluchar, Public Works Director  
Brandon Brodhag, Assistant City Engineer  
Nic Schmidt, Project Manager  
**Title:** Resolution No. 2026-64, Awarding Summit Square Park Improvements Project

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## Background

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On Thursday, June 4, at 9 a.m., bids were publicly opened online via the virtual platform available on QuestCDN and Microsoft Teams for the Summit Square Park Improvements Project. Eight responsive bids were received.

This project is part of the City of Fridley's (City) Park System Improvement Plan (PSIP). Summit Square Park is in the Summit Manor Neighborhood, south of 53rd Avenue, between University Avenue & Main Street (see Exhibit A). The purpose of the project is to provide park improvements that include improved accessibility, playground equipment, and added amenities such as picnic tables and benches. The playground equipment will be installed by specialized contractors and the remaining sitework and installations will be completed by the Summit Square Park Improvements Project contractor.

In January of this year, staff applied for an Anoka County administered federal Community Development Block Grant (CDBG). The CDBG was eligible for public facilities due to the proportion of City residents who are considered low to moderate income under the program's guidelines. In April, the City was awarded by the Anoka County board, funding of \$306,000 for the Summit Square Park Improvements Project. This project will be funded by the grant, in addition to other contracts for equipment and other improvements. The award funding is contingent upon completion of the Federal Environmental Review with a 30-day public comment period and an executed funding agreement between the City and Anoka County.

As noted, eight responsive bids were received. The low bid was received from Vada Contracting, LLC of Cokato, MN in the amount of \$289,456.76, which is 4.5% below the final engineer's estimate of \$303,157 (see Exhibit B). The next lowest bid was within \$10,542.24 (3.6%) of Vada Contracting's bid. Of the eight bids, the high bid received was \$368,028.20. Staff believes the amount of bids received and Vada Contracting's competitive bid is attributed to having availability in their schedule during mid-construction season.

Construction of this project is anticipated for this summer with final completion by November. Note all work under the project must meet federal prevailing wage requirements.

The City has not contracted with Vada Contracting in the past. Staff have reviewed available

company information and will seek references from communities who have worked with this contractor recently on similar projects.

The resolution requests the bid amount of \$289,456.76 with a 5% contingency. The contingency would be available for any unforeseen minor exclusions in the plans, or additional improvements that may be identified by staff during construction of the project. If the City Council approves the attached resolution, staff will notify the contractor of the award and issue a notice to proceed to the contractor upon receipt of acceptable submittals.

### **Financial Impact**

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Funding is provided through the grant received from the Anoka County administered federal Community Development Block Grant Program, and by bond proceeds through the Capital Investment Program.

### **Recommendation**

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Staff recommends the approval of Resolution No. 2026-64, Awarding Summit Square Park Improvements Project.

### **Focus on Fridley Strategic Alignment**

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

### **Attachments and Other Resources**

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1. Resolution No. 2026-64
2. Exhibit A 25-713 Project Location
3. Exhibit B 25-713 Bid Tabulation

### **Vision Statement**

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

## **Resolution No. 2026-64**

### **Awarding Summit Square Park Improvements Project**

**Whereas,** the City of Fridley (City) began a process of understanding the needs and desires of residents for City parks improvements in 2019 called "Finding Your Fun in Fridley" by conducting public workshops with residents; and

**Whereas,** City residents expressed an interest in improving City parks by upgrading playgrounds and amenities; and

**Whereas,** on April 25, 2022, the City Council adopted Resolution No. 2022-36, which approves the Park System Improvement Plan Final Report and authorizes staff to begin the implementation phase of the Plan; and

**Whereas,** the Park System Improvement Plan provides funding for its implementation and includes site improvements in Summit Square Park; and

**Whereas,** the City has received a Community Development Block Grant of \$306,000 for the Project.

**Now, therefore be it resolved,** that the City Council of the City of Fridley hereby receives the bids for the Summit Square Park Improvements Project per the attached bid tabulation and awards the project to the lowest responsive bidder, Vada Contracting, LLC of Cokato, MN in the amount of \$303,929.60 which includes a 5% contingency.

**Passed and adopted by the City Council of the City of Fridley this 8<sup>th</sup> day of June, 2026.**

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Dave Ostwald – Mayor

Attest:

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Melissa Moore – City Clerk

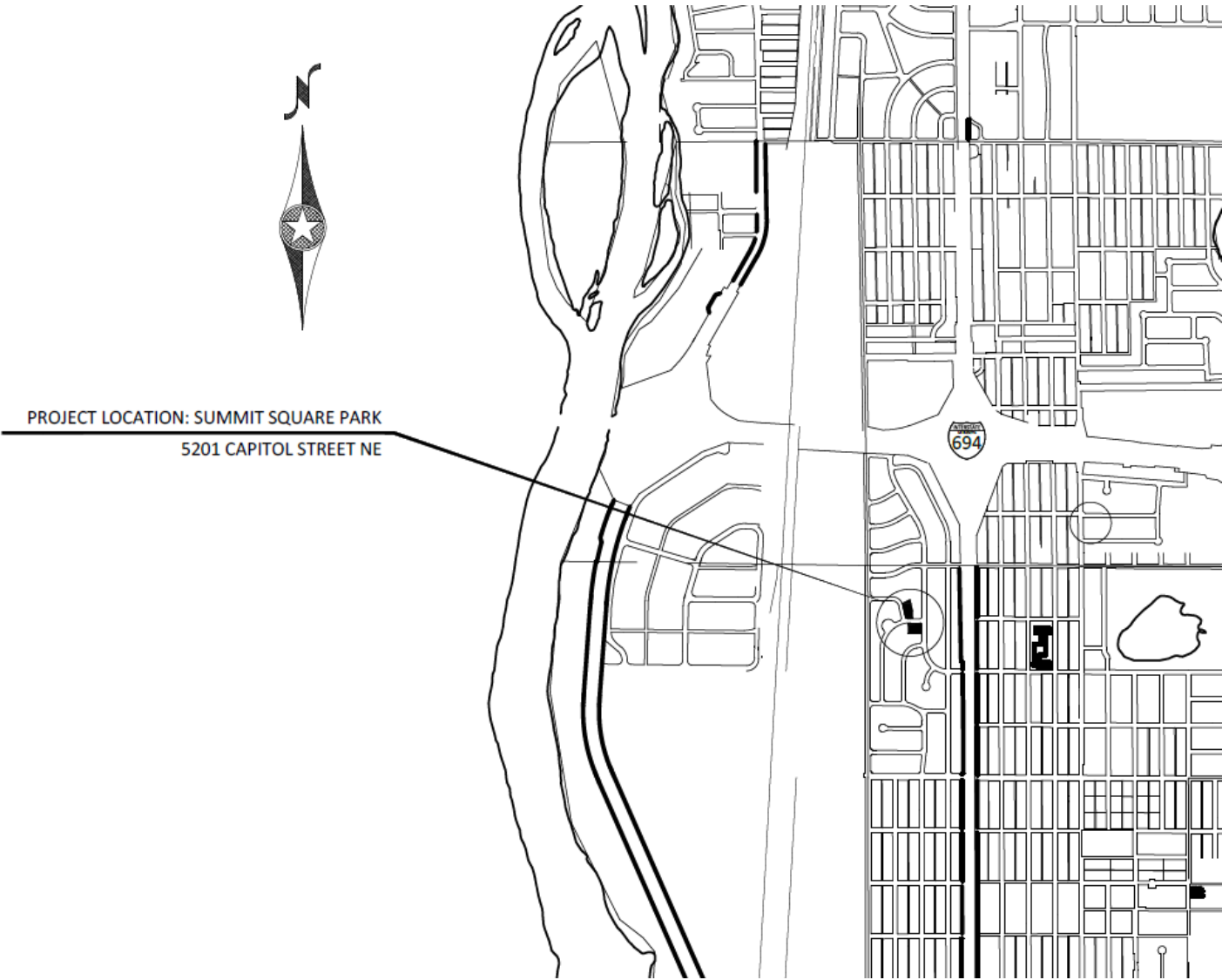


Exhibit B

BID TABULATION

SUMMIT SQUARE PARK IMPROVEMENTS PROJECT  
BID OPENING: JUNE 4, 2026 / 9:00 A.M. (QUEST CDN #10214011)

| SEQ.                | DESCRIPTION                           | UNITS    | EST.<br>QTY | ENGINEER'S ESTIMATE |                | VADA CONTRACTING, LLC<br>COKATO, MN |                | KNB CONTRACTING, LLC<br>SOUTH HAVEN, MN |                | PARKSTONE CONTRACTING, LLC<br>COTTAGE GROVE, MN |                |
|---------------------|---------------------------------------|----------|-------------|---------------------|----------------|-------------------------------------|----------------|-----------------------------------------|----------------|-------------------------------------------------|----------------|
|                     |                                       |          |             | UNIT PRICE          | EXTENDED VALUE | UNIT PRICE                          | EXTENDED VALUE | UNIT PRICE                              | EXTENDED VALUE | UNIT PRICE                                      | EXTENDED VALUE |
|                     |                                       |          |             |                     |                |                                     |                |                                         |                |                                                 |                |
| 1                   | MOBILIZATION                          | LUMP SUM | 1           | \$ 25,000.00        | \$ 25,000.00   | \$ 16,500.00                        | \$ 16,500.00   | \$ 100,820.14                           | \$ 100,820.14  | \$ 35,000.00                                    | \$ 35,000.00   |
| 2                   | CLEARING AND GRUBBING (UP TO 24" DIA) | EA       | 1           | \$ 1,000.00         | \$ 1,000.00    | \$ 1,000.00                         | \$ 1,000.00    | \$ 1,100.00                             | \$ 1,100.00    | \$ 500.00                                       | \$ 500.00      |
| 3                   | CLEARING AND GRUBBING (SHRUBS)        | LUMP SUM | 1           | \$ 500.00           | \$ 500.00      | \$ 871.00                           | \$ 871.00      | \$ 1,800.00                             | \$ 1,800.00    | \$ 500.00                                       | \$ 500.00      |
| 4                   | REMOVE BITUMINOUS PAVEMENT            | SQ YD    | 996         | \$ 5.00             | \$ 4,980.00    | \$ 6.50                             | \$ 6,474.00    | \$ 9.00                                 | \$ 8,964.00    | \$ 9.00                                         | \$ 8,964.00    |
| 5                   | REMOVE SIDEWALK PAVEMENT              | SQ YD    | 80          | \$ 15.00            | \$ 1,200.00    | \$ 17.20                            | \$ 1,376.00    | \$ 9.90                                 | \$ 792.00      | \$ 14.00                                        | \$ 1,120.00    |
| 6                   | REMOVE CURB AND GUTTER                | LIN FT   | 42          | \$ 6.00             | \$ 252.00      | \$ 13.80                            | \$ 579.60      | \$ 15.50                                | \$ 651.00      | \$ 20.00                                        | \$ 840.00      |
| 7                   | REMOVE FENCE                          | LIN FT   | 337         | \$ 15.00            | \$ 5,055.00    | \$ 8.50                             | \$ 2,864.50    | \$ 8.00                                 | \$ 2,696.00    | \$ 9.00                                         | \$ 3,033.00    |
| 8                   | REMOVE PLAYGROUND CONTAINER CURB      | LIN FT   | 290         | \$ 4.00             | \$ 1,160.00    | \$ 13.50                            | \$ 3,915.00    | \$ 8.00                                 | \$ 2,320.00    | \$ 6.00                                         | \$ 1,740.00    |
| 9                   | REMOVE PLAYGROUND FILL - 1 FT DEPTH   | CU YD    | 196         | \$ 15.00            | \$ 2,940.00    | \$ 37.50                            | \$ 7,350.00    | \$ 12.14                                | \$ 2,379.44    | \$ 15.00                                        | \$ 2,940.00    |
| 10                  | REMOVE PLAYGROUND PIP SURFACE         | SQ YD    | 5           | \$ 20.00            | \$ 100.00      | \$ 200.00                           | \$ 1,000.00    | \$ 23.14                                | \$ 115.70      | \$ 150.00                                       | \$ 750.00      |
| 11                  | REMOVE TRASH RECEPTACLE               | EACH     | 1           | \$ 200.00           | \$ 200.00      | \$ 401.00                           | \$ 401.00      | \$ 250.00                               | \$ 250.00      | \$ 200.00                                       | \$ 200.00      |
| 12                  | REMOVE BENCH                          | EACH     | 2           | \$ 300.00           | \$ 600.00      | \$ 401.00                           | \$ 802.00      | \$ 250.00                               | \$ 500.00      | \$ 300.00                                       | \$ 600.00      |
| 13                  | REMOVE SIGN                           | EACH     | 1           | \$ 250.00           | \$ 250.00      | \$ 401.00                           | \$ 401.00      | \$ 250.00                               | \$ 250.00      | \$ 300.00                                       | \$ 300.00      |
| 14                  | REMOVE BASKETBALL GOAL                | EACH     | 2           | \$ 500.00           | \$ 1,000.00    | \$ 401.00                           | \$ 802.00      | \$ 150.00                               | \$ 300.00      | \$ 600.00                                       | \$ 1,200.00    |
| 15                  | REMOVE TENNIS NET AND COMPONENTS      | LUMP SUM | 1           | \$ 400.00           | \$ 400.00      | \$ 401.00                           | \$ 401.00      | \$ 350.00                               | \$ 350.00      | \$ 600.00                                       | \$ 600.00      |
| 16                  | REMOVE IRRIGATION SYSTEM              | LUMP SUM | 1           | \$ 1,500.00         | \$ 1,500.00    | \$ 4,200.00                         | \$ 4,200.00    | \$ 700.00                               | \$ 700.00      | \$ 5,000.00                                     | \$ 5,000.00    |
| 17                  | SITE GRADING                          | LUMP SUM | 1           | \$ 25,000.00        | \$ 25,000.00   | \$ 12,000.00                        | \$ 12,000.00   | \$ 1,500.00                             | \$ 1,500.00    | \$ 20,000.00                                    | \$ 20,000.00   |
| 18                  | IRRIGATION SYSTEM                     | LUMP SUM | 1           | \$ 15,000.00        | \$ 15,000.00   | \$ 14,000.00                        | \$ 14,000.00   | \$ 11,290.00                            | \$ 11,290.00   | \$ 13,500.00                                    | \$ 13,500.00   |
| 19                  | CONCRETE CURB & GUTTER DESIGN B618    | LIN FT   | 42          | \$ 50.00            | \$ 2,100.00    | \$ 55.00                            | \$ 2,310.00    | \$ 50.00                                | \$ 2,100.00    | \$ 59.00                                        | \$ 2,478.00    |
| 20                  | CONCRETE PLAY AREA CURB               | LIN FT   | 296         | \$ 50.00            | \$ 14,800.00   | \$ 55.00                            | \$ 16,280.00   | \$ 55.00                                | \$ 16,280.00   | \$ 40.00                                        | \$ 11,840.00   |
| 21                  | 4" CONCRETE WALK & PADS               | SQ FT    | 2,110       | \$ 15.00            | \$ 31,650.00   | \$ 15.00                            | \$ 31,650.00   | \$ 10.00                                | \$ 21,100.00   | \$ 12.00                                        | \$ 25,320.00   |
| 22                  | TRUNCATED DOMES                       | SQ FT    | 36          | \$ 80.00            | \$ 2,880.00    | \$ 85.00                            | \$ 3,060.00    | \$ 65.00                                | \$ 2,340.00    | \$ 85.00                                        | \$ 3,060.00    |
| 23                  | TENNIS/PICKLEBALL COURT (COMPLETE)    | LUMP SUM | 1           | \$ 55,000.00        | \$ 55,000.00   | \$ 71,750.00                        | \$ 71,750.00   | \$ 36,691.16                            | \$ 36,691.16   | \$ 95,000.00                                    | \$ 95,000.00   |
| 24                  | BASKETBALL COURT AND GOAL (COMPLETE)  | LUMP SUM | 1           | \$ 45,000.00        | \$ 45,000.00   | \$ 38,500.00                        | \$ 38,500.00   | \$ 32,041.16                            | \$ 32,041.16   | \$ 40,000.00                                    | \$ 40,000.00   |
| 25                  | INSTALL OWNER-FURNISHED BENCH         | EACH     | 3           | \$ 400.00           | \$ 1,200.00    | \$ 492.00                           | \$ 1,476.00    | \$ 500.00                               | \$ 1,500.00    | \$ 300.00                                       | \$ 900.00      |
| 26                  | INSTALL OWNER-FURNISHED PARK SIGN     | EACH     | 1           | \$ 1,000.00         | \$ 1,000.00    | \$ 492.00                           | \$ 492.00      | \$ 3,390.00                             | \$ 3,390.00    | \$ 750.00                                       | \$ 750.00      |
| 27                  | INSTALL OWNER-FURNISHED PICNIC TABLE  | EACH     | 2           | \$ 600.00           | \$ 1,200.00    | \$ 492.00                           | \$ 984.00      | \$ 500.00                               | \$ 1,000.00    | \$ 400.00                                       | \$ 800.00      |
| 28                  | INSTALL OWNER-FURNISHED BIKE RACK     | EACH     | 1           | \$ 300.00           | \$ 300.00      | \$ 492.00                           | \$ 492.00      | \$ 500.00                               | \$ 500.00      | \$ 300.00                                       | \$ 300.00      |
| 29                  | 8FT BLACK VINYL CHAIN LINK FENCE      | LIN FT   | 402         | \$ 80.00            | \$ 32,160.00   | \$ 70.15                            | \$ 28,200.30   | \$ 61.00                                | \$ 24,522.00   | \$ 71.00                                        | \$ 28,542.00   |
| 30                  | 4FT BLACK VINYL CHAIN LINK FENCE      | LIN FT   | 84          | \$ 45.00            | \$ 3,780.00    | \$ 45.54                            | \$ 3,825.36    | \$ 39.60                                | \$ 3,326.40    | \$ 46.00                                        | \$ 3,864.00    |
| 31                  | INLET PROTECTION                      | EACH     | 7           | \$ 250.00           | \$ 1,750.00    | \$ 200.00                           | \$ 1,400.00    | \$ 150.00                               | \$ 1,050.00    | \$ 225.00                                       | \$ 1,575.00    |
| 32                  | STREET SWEEPER (WITH PICKUP BROOM)    | HR       | 12          | \$ 250.00           | \$ 3,000.00    | \$ 150.00                           | \$ 1,800.00    | \$ 175.00                               | \$ 2,100.00    | \$ 185.00                                       | \$ 2,220.00    |
| 33                  | CROSSWALK - LATEX                     | SQ FT    | 100         | \$ 12.00            | \$ 1,200.00    | \$ 20.00                            | \$ 2,000.00    | \$ 2.80                                 | \$ 280.00      | \$ 6.50                                         | \$ 650.00      |
| 34                  | SITE RESTORATION                      | LUMP SUM | 1           | \$ 20,000.00        | \$ 20,000.00   | \$ 10,300.00                        | \$ 10,300.00   | \$ 15,000.00                            | \$ 15,000.00   | \$ 10,000.00                                    | \$ 10,000.00   |
| Bid Total:          |                                       |          |             | \$ 303,157.00       | \$ 303,157.00  | \$ 289,456.76                       | \$ 289,456.76  | \$ 299,999.00                           | \$ 299,999.00  | \$ 324,086.00                                   | \$ 324,086.00  |
| Contingency (5%):   |                                       |          |             | \$ 15,157.85        | \$ 15,157.85   | \$ 14,472.84                        | \$ 14,472.84   | \$ 14,999.95                            | \$ 14,999.95   | \$ 16,204.30                                    | \$ 16,204.30   |
| Construction Total: |                                       |          |             | \$ 318,314.85       | \$ 318,314.85  | \$ 303,929.60                       | \$ 303,929.60  | \$ 314,998.95                           | \$ 314,998.95  | \$ 340,290.30                                   | \$ 340,290.30  |



| DUNAWAY CONSTRUCTION<br>COLUMBUS, MN |                | SWAN COMPANIES<br>COLUMBIA HEIGHTS, MN |                | VEIT & COMPANY, INC.<br>ROGERS, MN |                | URBAN COMPANIES, LLC<br>ST. PAUL, MN |                | MCCLAFFERTY CONTRACTTING<br>GROUP, LLC<br>CHISAGO CITY, MN |                |
|--------------------------------------|----------------|----------------------------------------|----------------|------------------------------------|----------------|--------------------------------------|----------------|------------------------------------------------------------|----------------|
| UNIT PRICE                           | EXTENDED VALUE | UNIT PRICE                             | EXTENDED VALUE | UNIT PRICE                         | EXTENDED VALUE | UNIT PRICE                           | EXTENDED VALUE | UNIT PRICE                                                 | EXTENDED VALUE |
| \$ 25,000.00                         | \$ 25,000.00   | \$ 24,200.00                           | \$ 24,200.00   | \$ 45,040.00                       | \$ 45,040.00   | \$ 19,402.00                         | \$ 19,402.00   | \$ 21,356.00                                               | \$ 21,356.00   |
| \$ 900.00                            | \$ 900.00      | \$ 650.00                              | \$ 650.00      | \$ 1,670.00                        | \$ 1,670.00    | \$ 5,000.00                          | \$ 5,000.00    | \$ 1,230.00                                                | \$ 1,230.00    |
| \$ 600.00                            | \$ 600.00      | \$ 650.00                              | \$ 650.00      | \$ 1,670.00                        | \$ 1,670.00    | \$ 2,500.00                          | \$ 2,500.00    | \$ 2,500.00                                                | \$ 2,500.00    |
| \$ 5.00                              | \$ 4,980.00    | \$ 12.85                               | \$ 12,798.60   | \$ 5.20                            | \$ 5,179.20    | \$ 15.00                             | \$ 14,940.00   | \$ 8.60                                                    | \$ 8,565.60    |
| \$ 5.00                              | \$ 400.00      | \$ 10.63                               | \$ 850.40      | \$ 13.75                           | \$ 1,100.00    | \$ 20.00                             | \$ 1,600.00    | \$ 4.00                                                    | \$ 320.00      |
| \$ 8.00                              | \$ 336.00      | \$ 18.57                               | \$ 779.94      | \$ 15.75                           | \$ 661.50      | \$ 20.00                             | \$ 840.00      | \$ 15.00                                                   | \$ 630.00      |
| \$ 6.00                              | \$ 2,022.00    | \$ 5.34                                | \$ 1,799.58    | \$ 18.50                           | \$ 6,234.50    | \$ 10.00                             | \$ 3,370.00    | \$ 10.80                                                   | \$ 3,639.60    |
| \$ 10.00                             | \$ 2,900.00    | \$ 6.90                                | \$ 2,001.00    | \$ 10.50                           | \$ 3,045.00    | \$ 20.00                             | \$ 5,800.00    | \$ 18.00                                                   | \$ 5,220.00    |
| \$ 35.00                             | \$ 6,860.00    | \$ 37.65                               | \$ 7,379.40    | \$ 30.25                           | \$ 5,929.00    | \$ 35.00                             | \$ 6,860.00    | \$ 20.00                                                   | \$ 3,920.00    |
| \$ 80.00                             | \$ 400.00      | \$ 60.00                               | \$ 300.00      | \$ 286.00                          | \$ 1,430.00    | \$ 100.00                            | \$ 500.00      | \$ 43.00                                                   | \$ 215.00      |
| \$ 150.00                            | \$ 150.00      | \$ 212.50                              | \$ 212.50      | \$ 180.00                          | \$ 180.00      | \$ 250.00                            | \$ 250.00      | \$ 80.00                                                   | \$ 80.00       |
| \$ 150.00                            | \$ 300.00      | \$ 150.00                              | \$ 300.00      | \$ 180.00                          | \$ 360.00      | \$ 250.00                            | \$ 500.00      | \$ 130.00                                                  | \$ 260.00      |
| \$ 150.00                            | \$ 150.00      | \$ 212.50                              | \$ 212.50      | \$ 448.00                          | \$ 448.00      | \$ 100.00                            | \$ 100.00      | \$ 50.00                                                   | \$ 50.00       |
| \$ 300.00                            | \$ 600.00      | \$ 250.00                              | \$ 500.00      | \$ 336.00                          | \$ 672.00      | \$ 500.00                            | \$ 1,000.00    | \$ 800.00                                                  | \$ 1,600.00    |
| \$ 300.00                            | \$ 300.00      | \$ 212.50                              | \$ 212.50      | \$ 448.00                          | \$ 448.00      | \$ 500.00                            | \$ 500.00      | \$ 600.00                                                  | \$ 600.00      |
| \$ 2,500.00                          | \$ 2,500.00    | \$ 7,500.00                            | \$ 7,500.00    | \$ 4,000.00                        | \$ 4,000.00    | \$ 5,000.00                          | \$ 5,000.00    | \$ 8,630.00                                                | \$ 8,630.00    |
| \$ 14,000.00                         | \$ 14,000.00   | \$ 40,973.00                           | \$ 40,973.00   | \$ 23,840.00                       | \$ 23,840.00   | \$ 40,000.00                         | \$ 40,000.00   | \$ 28,140.00                                               | \$ 28,140.00   |
| \$ 28,000.00                         | \$ 28,000.00   | \$ 13,548.00                           | \$ 13,548.00   | \$ 11,430.00                       | \$ 11,430.00   | \$ 20,000.00                         | \$ 20,000.00   | \$ 28,480.00                                               | \$ 28,480.00   |
| \$ 39.15                             | \$ 1,644.30    | \$ 88.33                               | \$ 3,709.86    | \$ 60.00                           | \$ 2,520.00    | \$ 43.07                             | \$ 1,808.94    | \$ 45.00                                                   | \$ 1,890.00    |
| \$ 29.75                             | \$ 8,806.00    | \$ 60.77                               | \$ 17,987.92   | \$ 61.50                           | \$ 18,204.00   | \$ 32.73                             | \$ 9,688.08    | \$ 42.00                                                   | \$ 12,432.00   |
| \$ 11.50                             | \$ 24,265.00   | \$ 12.12                               | \$ 25,573.20   | \$ 12.00                           | \$ 25,320.00   | \$ 9.41                              | \$ 19,855.10   | \$ 12.12                                                   | \$ 25,573.20   |
| \$ 75.00                             | \$ 2,700.00    | \$ 69.00                               | \$ 2,484.00    | \$ 86.00                           | \$ 3,096.00    | \$ 82.50                             | \$ 2,970.00    | \$ 80.00                                                   | \$ 2,880.00    |
| \$ 97,000.00                         | \$ 97,000.00   | \$ 79,691.00                           | \$ 79,691.00   | \$ 79,330.00                       | \$ 79,330.00   | \$ 90,000.00                         | \$ 90,000.00   | \$ 79,560.00                                               | \$ 79,560.00   |
| \$ 38,000.00                         | \$ 38,000.00   | \$ 32,610.00                           | \$ 32,610.00   | \$ 34,640.00                       | \$ 34,640.00   | \$ 50,000.00                         | \$ 50,000.00   | \$ 48,300.00                                               | \$ 48,300.00   |
| \$ 250.00                            | \$ 750.00      | \$ 288.00                              | \$ 864.00      | \$ 399.00                          | \$ 1,197.00    | \$ 1,000.00                          | \$ 3,000.00    | \$ 1,300.00                                                | \$ 3,900.00    |
| \$ 400.00                            | \$ 400.00      | \$ 2,360.00                            | \$ 2,360.00    | \$ 3,190.00                        | \$ 3,190.00    | \$ 500.00                            | \$ 500.00      | \$ 3,800.00                                                | \$ 3,800.00    |
| \$ 250.00                            | \$ 500.00      | \$ 509.00                              | \$ 1,018.00    | \$ 598.00                          | \$ 1,196.00    | \$ 1,000.00                          | \$ 2,000.00    | \$ 3,200.00                                                | \$ 6,400.00    |
| \$ 250.00                            | \$ 250.00      | \$ 534.00                              | \$ 534.00      | \$ 797.00                          | \$ 797.00      | \$ 500.00                            | \$ 500.00      | \$ 890.00                                                  | \$ 890.00      |
| \$ 61.00                             | \$ 24,522.00   | \$ 74.25                               | \$ 29,848.50   | \$ 93.00                           | \$ 37,386.00   | \$ 74.25                             | \$ 29,848.50   | \$ 93.78                                                   | \$ 37,699.56   |
| \$ 39.60                             | \$ 3,326.40    | \$ 44.00                               | \$ 3,696.00    | \$ 73.50                           | \$ 6,174.00    | \$ 44.00                             | \$ 3,696.00    | \$ 75.61                                                   | \$ 6,351.24    |
| \$ 175.00                            | \$ 1,225.00    | \$ 250.00                              | \$ 1,750.00    | \$ 223.00                          | \$ 1,561.00    | \$ 350.00                            | \$ 2,450.00    | \$ 180.00                                                  | \$ 1,260.00    |
| \$ 120.00                            | \$ 1,440.00    | \$ 280.00                              | \$ 3,360.00    | \$ 229.00                          | \$ 2,748.00    | \$ 220.00                            | \$ 2,640.00    | \$ 83.00                                                   | \$ 996.00      |
| \$ 20.00                             | \$ 2,000.00    | \$ 3.30                                | \$ 330.00      | \$ 5.70                            | \$ 570.00      | \$ 3.30                              | \$ 330.00      | \$ 23.00                                                   | \$ 2,300.00    |
| \$ 34,000.00                         | \$ 34,000.00   | \$ 18,000.00                           | \$ 18,000.00   | \$ 9,150.00                        | \$ 9,150.00    | \$ 20,000.00                         | \$ 20,000.00   | \$ 18,360.00                                               | \$ 18,360.00   |
| \$                                   | 331,226.70     | \$                                     | 338,683.90     | \$                                 | 340,416.20     | \$                                   | 367,448.62     | \$                                                         | 368,028.20     |
| \$                                   | 16,561.34      | \$                                     | 16,934.20      | \$                                 | 17,020.81      | \$                                   | 18,372.43      | \$                                                         | 18,401.41      |
| \$                                   | 347,788.04     | \$                                     | 355,618.10     | \$                                 | 357,437.01     | \$                                   | 385,821.05     | \$                                                         | 386,429.61     |



# AGENDA REPORT

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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** Rachel Workin, Environmental Planner  
James Kosluchar, Public Works Director  
**Title:** Resolution No. 2026-65, Authorizing a ReLeaf Grant Agreement with the Minnesota Department of Natural Resources for the Income-Qualified Ash Tree Removal Program

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## Background

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The City of Fridley (City) was awarded a ReLeaf Grant from the Minnesota Department of Natural Resources in the amount of \$247,869.40 to continue its ongoing response to Emerald Ash Borer (EAB). Grant funds will be used to:

- Continue the Income-Qualified Ash Tree Removal and Replacement program that began in 2024 under a 2023 ReLeaf grant. Through this program, the City is able to pay for the removal and replacement of dead ash trees belonging to residents living in priority areas who earn less than 80% of the Area Median Income. It is expected that the grant will allow the City to replace approximately 75 dead ash trees.
- Purchase a chemical injection system to allow trained City staff to treat publicly-owned ash trees to protect against EAB. Under the City's approved Emerald Ash Borer Mitigation Plan, the City contracts for the biannual chemical treatment of 364 high-quality ash trees. Purchase of this equipment will allow the City to continue treating trees at a reduced financial cost.

## Financial Impact

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There is no financial match required for this project. The 2026 forestry budget will be adjusted to account for associated expenses and revenues, which will enable accelerated progression on our EAB mitigation plans, which will reduce long-term costs to the City.

## Recommendation

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Staff recommend the approval of Resolution No. 2026-65, Authorizing a ReLeaf Grant Agreement with the Minnesota DNR for the Income-Qualified Ash Tree Removal Program.

## Focus on Fridley Strategic Alignment

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

### **Attachments and Other Resources**

---

1. Resolution No. 2026-65
2. ReLeaf Grant Agreement

### **Vision Statement**

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



**Resolution No. 2026-65**

**Authorizing a ReLeaf Grant Agreement with the Minnesota Department of Natural Resources for the Income-Qualified Ash Tree Removal Program**

**Whereas,** a large number of ash trees in the City of Fridley (City) are becoming hazardous as a result of Emerald Ash Borer; and

**Whereas,** removing ash trees carries a large financial and ecological cost; and

**Whereas,** the Minnesota Department of Natural Resources made funding available through the ReLeaf grant program to mitigate these costs; and

**Whereas,** the City applied for and was awarded \$247,869.40 in funding to remove and replace ash trees on income-qualified properties and to purchase equipment for the chemical injection of public ash trees.

**Now therefore be it resolved by the City Council of the City of Fridley, Minnesota,** that City of Fridley staff are directed to execute the Grant Agreement, and

**Furthermore, be it resolved by the City Council of the City of Fridley, Minnesota,** that upon execution of the grant agreement that City of Fridley staff are authorized to implement this program.

**Passed and adopted by the City Council of the City of Fridley this 8<sup>th</sup> day of June, 2026.**

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Dave Ostwald – Mayor

Attest:

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Melissa Moore – City Clerk



**STATE OF MINNESOTA**  
**GRANT CONTRACT AGREEMENT**  
**Swift Contract Number: 289732**

This Grant Contract Agreement is between the State of Minnesota, acting through its Department of Natural Resources, Division of Forestry, 500 Lafayette Road, St. Paul, MN 55155 ("State") and Fridley, City of, 7071 University Avenue, Fridley, MN MN 55432. ("Grantee").

### **Recitals**

Under Minnesota Statutes §84.026, §84.085, Subd. 1, §84.705, §88.82, and MN Session Laws - 2025, 1st Special Session, Chapter 1, Article 1, Section 3, Subdivision 4 (g) the State is empowered to enter into this Grant Contract Agreement. The State is in need of enhancing community forest ecosystem health and sustainability. The Grantee represents that it is duly qualified and agrees to perform all services described in this Grant Contract Agreement to the satisfaction of the State.

### **Grant Contract Agreement**

#### **1 Term of Grant Contract Agreement**

**1.1 Effective Date.** May 28, 2026, or the date the State obtains all required signatures, whichever is later.

Per [Minnesota Statutes § 16B.98, Subd. 5](#), the Grantee must not begin work until this Grant Contract Agreement is fully executed and the State's Authorized Representative has notified the Grantee that work may commence.

Per [Minnesota Statutes § 16B.98 Subd. 7](#), no payments will be made to the Grantee until this Grant Contract Agreement is fully executed.

**1.2 Expiration Date.**

- A. June 30, 2027, or, in the event this Grant Contract Agreement is continued by way of amendment or new agreement, the date the amendment or new agreement is fully executed, whichever is later. In the event an amendment or new agreement is not fully executed within 60 calendar days of the stated expiration date, this grant agreement will expire on August 30, 2027.

**1.3 Survival of Terms.** The following clauses survive the expiration or cancellation of this Grant Contract Agreement: Liability; State Audits; Government Data Practices and Intellectual Property; Publicity and Endorsement; Governing Law, Jurisdiction, and Venue; and Data Disclosure.

#### **2 Specifications, Duties, and Scope of Work**

- The parties will perform the services outlined in Exhibit A: Grant Project Deliverables.
- The Grantee will comply with the required grants management policies and procedures set forth through Minn. Stat. §16B.97, subd 4 (a)(1), and M.L. 2025, First Special Session, Chapter 1

- The Grantee agrees to complete the program in accordance with the approved budget to the extent practicable and within the program period specified in the grant contract agreement. Any material change in the grant contract agreement shall require an amendment by the State (see Section 9.2).
- The grantee shall be responsible for the administration supervision, management, record keeping, and program oversight required for the work performed under this agreement. The Grantee is responsible for maintaining an adequate conflict of interest policy. Throughout the term of this agreement, the Grantee shall monitor and report any actual, potential, or perceived conflicts of interest to the State's Authorized Representative. The Grantee must sign and return Attachment C, Conflict of Interest Disclosure, when countersigning this agreement.

### 3 Time

The Grantee must comply with all the time requirements described in this Grant Contract Agreement. In the performance of this Grant Contract Agreement, time is of the essence and failure to meet a deadline date may be a basis for a determination by the State's Authorized Representative that the Grantee has not complied with the terms of the Grant Contract Agreement. The Grantee is required to perform all the duties cited within clause two "Specifications, Duties, and Scope of Work" within the grant period. The State is not obligated to extend the grant period.

### 4 Consideration and Terms of Payment

The consideration for all services performed by the Grantee pursuant to this Grant Contract Agreement shall be paid by the State as follows:

- 4.1 Compensation.** The total obligation of the State under this Grant Contract Agreement, including all compensation and reimbursements, is not to exceed \$247,869.40, which shall be paid in accordance with the terms outlined in Exhibit A: Grant Project Deliverables, which is attached and incorporated into this Grant Contract Agreement.
- 4.2 Administrative Costs.** Grantee administrative costs must be necessary and reasonable.
- 4.3 Travel Expenses.** Reimbursement for travel and subsistence expenses actually and necessarily incurred by the Grantee because of this Grant Contract Agreement will not exceed \$0.00. The Grantee will not be reimbursed for travel and subsistence expenses incurred outside Minnesota unless it has received the State's prior written approval for out of state travel. Minnesota will be considered the home state for determining whether travel is out of state.
- The Grantee will be reimbursed for travel and subsistence expenses in the same manner and in no greater amount than provided in the current Commissioner's Plan promulgated by the Commissioner of Minnesota Management and Budget.
- 4.4 Invoices.** Payments shall be made by the State after the Grantee's presentation of invoices for services satisfactorily performed and the written acceptance of such services by the State's Authorized Representative. Invoices shall be submitted timely, with additional details as requested by the State, and according to the following schedule in Exhibit A: Grant Project Deliverables
- 4.5 Unexpended Funds.** The Grantee must promptly return to the State any unexpended funds that have not been accounted for in a financial report to the State.

## 5 Conditions of Payment

All services provided by the Grantee under this Grant Contract Agreement must be performed to the State's satisfaction, as determined at the sole discretion of the State's Authorized Representative and in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations. The Grantee will not receive payment for work found by the State to be unsatisfactory or performed in violation of federal, state, or local law.

## 6 Contracting and Bidding Requirements

The Grantee is required to comply with [Minnesota Statutes § 471.345, Uniform Municipal Contracting Law](#).

- 6.1** The Grantee and any subrecipients must comply with prevailing wage rules per [Minnesota Statutes §§ 177.41 through 177.50](#), as applicable.
- 6.2** The Grantee and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government: [Suspended and Debarred Vendors, Minnesota Office of State Procurement](#).
- 6.3** The Grantee must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

## 7 Authorized Representatives

- 7.1** The State's Authorized Representative is Rachel Morice MN DNR Forestry, 500 Lafayette Road, St Paul MN 55155, 612-716-2922, [rachel.morice@state.mn.us](mailto:rachel.morice@state.mn.us), or their successor, and has the responsibility to monitor the Grantee's performance and the authority to accept the services provided under this Grant Contract Agreement. If the services are satisfactory, the State's Authorized Representative will certify acceptance on each invoice submitted for payment.
- 7.2** The Grantee's Authorized Representative is Rachel Workin, Environmental Planner [rachel.workin@fridley.mn.gov](mailto:rachel.workin@fridley.mn.gov), 763-572-3594 or their successor. If the Grantee's Authorized Representative changes at any time during this Grant Contract Agreement, the Grantee must immediately notify the state.
- 7.3** The Grantee must clearly post on the Grantee's website the names of, and contact information for, the Grantee's leadership and the employee or other person who directly manages and oversees this Grant Contract Agreement on behalf of the Grantee.

## 8 Assignment, Amendments, Waiver, and Contract Complete

- 8.1 Assignment.** The Grantee may neither assign nor transfer any rights or obligations under this Grant Contract Agreement without the prior consent of the State and a fully executed agreement, executed and approved by the authorized parties or their successors.
- 8.2 Amendments.** Any amendment to this Grant Contract Agreement must be in writing and will not be effective until it has been executed and approved by the same parties who executed and approved the original Grant Contract Agreement or their successors.
- 8.3 Waiver.** If the State fails to enforce any provision of this Grant Contract Agreement, that failure does not waive the provision or its right to enforce it.

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

## **9 Subcontracting and Subcontract Payment**

- 9.1** A subrecipient is a person or entity that has been awarded a portion of the work authorized by this Grant Contract Agreement by Grantee. The Grantee must document any subaward through a formal legal agreement. The Grantee must provide timely notice to the State of any subrecipient(s) prior to the subrecipient(s) performing work under this Grant Contract Agreement.
- 9.2** The Grantee must monitor the activities of the subrecipient(s) to ensure the subaward is used for authorized purposes; is in compliance with the terms and conditions of the subaward, [Minnesota Statutes § 16B.97, Subd.4 \(a\) \(1\)](#) and other relevant statutes and regulations; and that subaward performance goals are achieved.
- 9.3** During this Grant Contract Agreement, if a subrecipient is determined to be performing unsatisfactorily by the State's Authorized Representative, the Grantee will receive written notification that the subrecipient can no longer be used for this Grant Contract Agreement.
- 9.4** No subagreement shall serve to terminate or in any way affect the primary legal responsibility of the Grantee for timely and satisfactory performances of the obligations contemplated by the Grant Contract Agreement.
- 9.5** The Grantee must pay any subrecipient in accordance with [Minnesota Statutes § 16A.1245](#).
- 9.6** The Grantee and any subrecipients must not contract with vendors who are suspended or debarred by the State of Minnesota or the federal government.

## **10 Liability**

The Grantee must indemnify, save, and hold the State, its agents, and employees harmless from any claims or causes of action, including attorney's fees incurred by the State, arising from performance of this Grant Contract Agreement by the Grantee or the Grantee's agents or employees. This clause will not be construed to bar any legal remedies the Grantee may have for the State's failure to fulfill its obligations under this Grant Contract Agreement.

## **11 State Audits**

Under [Minnesota Statutes § 16B.98, Subd. 8](#), the Grantee's books, records, documents, and accounting procedures and practices relevant to this Grant Contract Agreement are subject to examination by the Commissioner of Administration, the State granting agency, the State Auditor, the Attorney General, and the Legislative Auditor, as appropriate, for a minimum of six years from the expiration or termination of this Grant Contract Agreement, receipt and approval of all final reports, or the required period of time to satisfy all State and program retention requirements, whichever is later.

## **12 Government Data Practices and Intellectual Property Rights**

- 12.1 Government Data Practices.** The Grantee and State must comply with the Minnesota Government Data Practices Act, [Minnesota Statutes Chapter 13](#), as it applies to all data provided by the State under this grant contract, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Grantee under this grant contract. The civil remedies of [Minnesota Statutes § 13.08](#) apply to the release of the data referred to in this clause by either the Grantee or the State.

If the Grantee receives a request to release the data referred to in this Clause, the Grantee must immediately notify the State. The State will give the Grantee instructions concerning the release of the data to the requesting party before the data is released. The Grantee's response to the request shall comply with applicable law.

## **12.2 Intellectual Property Rights.**

- A. **Intellectual Property Rights.** The State owns all rights, title, and interest in all of the intellectual property rights, including copyrights, patents, trade secrets, trademarks, and service marks in the Works and Documents created and paid for under this grant contract agreement. Works means all inventions, improvements, discoveries (whether or not patentable), databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, and disks conceived, reduced to practice, created or originated by the Grantee, its employees, agents, and subcontractors, either individually or jointly with others in the performance of this grant contract agreement. Works includes "Documents." Documents are the originals of any databases, computer programs, reports, notes, studies, photographs, negatives, designs, drawings, specifications, materials, tapes, disks, or other materials, whether in tangible or electronic forms, prepared by the Grantee, its employees, agents, or subcontractors, in the performance of this grant contract agreement. The Documents will be the exclusive property of the State, and all such Documents must be immediately returned to the State by the Grantee upon completion or cancellation of this grant contract agreement. To the extent possible, those Works eligible for copyright protection under the United States Copyright Act will be deemed to be "works made for hire." The Grantee assigns all right, title, and interest it may have in the Works and the Documents to the State. The Grantee must, at the request of the State, execute all papers and perform all other acts necessary to transfer or record the State's ownership interest in the Works and Documents.

The federal awarding agency may receive royalty-free, non-exclusive and an irrevocable right to reproduce, publish, or otherwise use the work for Federal purposes, and to authorize others to do so as noted in 2 CFR 200.315.

### **B. Obligations.**

- i. **Notification.** Whenever any invention, improvement, or discovery (whether or not patentable) is made or conceived for the first time or actually or constructively reduced to practice by the Grantee, including its employees and subcontractors, in the performance of this contract, the Grantee will immediately give the State's Authorized Representative written notice thereof, and must promptly furnish the Authorized Representative with complete information and/or disclosure thereon.
- ii. **Representation.** The Grantee must perform all acts, and take all steps necessary to ensure that all intellectual property rights in the Works and Documents are the sole property of the State, and that neither Grantee nor its employees, agents, or subcontractors retain any interest in and to the Works and Documents. The Grantee represents and warrants that the Works and Documents do not and will not infringe upon any intellectual property rights of other persons or entities. Notwithstanding Clause 9, the Grantee will indemnify; defend, to the extent permitted by the Attorney General; and hold harmless the State, at the Grantee's expense, from any action or claim brought against the State to the extent that it is based on a claim that all or part of the Works or Documents infringe upon the intellectual property rights of others. The Grantee will be responsible for payment of any and all such claims, demands, obligations, liabilities, costs, and damages, including but not limited to, attorney fees. If such a claim or action arises, or in the Grantee's or the State's opinion is likely to arise, the Grantee must, at the State's discretion, either procure for the State the right or license to use the intellectual property rights at issue or replace or modify the allegedly infringing Works or Documents as necessary and appropriate to obviate the infringement claim. This remedy of the State will be in addition to and not exclusive of other remedies provided by law.

### 13 Workers Compensation

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

### 14 Governing Law, Jurisdiction, Venue

Venue for all legal proceedings out of this Grant Contract Agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.

### 15 Termination

#### 15.1 Termination by the State.

##### A. Without Cause.

The State may terminate this Grant Contract Agreement without cause, upon 30 days' written notice to the Grantee. Upon termination, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed.

##### B. With Cause.

The State may immediately terminate this Grant Contract Agreement if the State finds that there has been a failure to comply with the provisions of this grant contract, that reasonable progress has not been made, or that the purposes for which the funds were granted have not been or will not be fulfilled. The State may take action to protect the interests of the State of Minnesota, including the refusal to disburse additional funds and requiring the return of all or part of the funds already disbursed.

#### 15.2 Termination by the Commissioner of Administration.

The Commissioner of Administration may immediately and unilaterally terminate this Grant Contract Agreement if further performance under the agreement would not serve agency purposes or performance under the Grant Contract Agreement is not in the best interest of the State.

#### 15.3 Termination for Insufficient Funding.

The State may immediately terminate this Grant Contract Agreement if it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services addressed within this Grant Contract Agreement. Termination must be by written notice to the Grantee. The State is not obligated to pay for any services that are provided after notice and effective date of termination. However, the Grantee will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that dedicated funds are available.

In the event of temporary lack of funding or appropriation, the State may pause its obligations under this Grant Contract Agreement without terminating it. This pause will be for the duration of the lack of funding or appropriation and shall not be considered a termination of the Grant Contract Agreement. The Grantee will be notified in writing of the temporary pause, and the Grantee's ability to provide services may be temporarily suspended during this period. The State will provide reasonable notice to the Grantee of the lack of funding or appropriation and shall notify the Grantee once funding is restored or appropriated, at which point the provision of services under the Grant Contract Agreement may resume.

The State will not be assessed any penalty if the Grant Contract Agreement is terminated due to insufficient funding. The State must provide the Grantee notice of the lack of funding within a reasonable time of the State's receiving notice.

## 16 Publicity and Endorsement

**16.1 Publicity.** Any publicity pertaining to the services resulting from this Grant Contract Agreement shall identify the State as the sponsoring agency. Publicity includes, but is not limited to: websites, social media platforms, notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Grantee or its employees individually or jointly with others or any subcontractors. All projects primarily funded by state grant appropriations must publicly credit the State, including on the grantee's website, when practicable.

**16.2 Endorsement.** The Grantee must not claim that the State endorses its products or services.

**16.3 Signage.** Any site funded by this grant contract shall display a sign at a prominent location at the entrance to the site and in a form approved by the State that acknowledges funding through this grant.

## 17 Data Disclosure

Under [Minnesota Statutes § 270C.65](#), Subd. 3, and other applicable law, the Grantee consents to disclosure of its social security number, federal employer tax identification number, and/or Minnesota tax identification number, already provided to the State, to federal and state tax agencies and state personnel involved in the payment of state obligations. These identification numbers may be used in the enforcement of federal and state tax laws which could result in action requiring the Grantee to file state tax returns and pay delinquent state tax liabilities, if any.



**18 Use of Funds as Match to Other Grants or Programs.** The Grantee must inform the State's Authorized Representative whenever the grant funds will be used as match or for reimbursement for any other grant or program.

**18.1** The Grantee must inform the State's Authorized Representative or their grant specialist of the following information: grant program, grant name, the amount of grant or match funds to be used, location where funds were or will be used, activity the funds will support, and current landowner (if applicable).

**18.2** The Grantee must also inform the State's Authorized Representative before work begins if the new grant or program will add any encumbrances to state land where grant or match funds will be spent.

**19 Americans With Disabilities Act.** The Grantee must comply with the 2010 American Disabilities Act Standards for Accessible Design.

**20 Non-Discrimination Requirements.** No person in the United States must, on the ground of race, color, national origin, handicap, age, religion, or sex, be excluded from participation in, be denied the benefits of, or be subject to discrimination under, any program or activity receiving Federal financial assistance. Including but not limited to:

**20.1** Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.) and DOC implementing regulations published at 15 C.F.R. Part 8 prohibiting discrimination on the grounds of race, color, or national origin under programs or activities receiving Federal financial assistance; Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.) prohibiting discrimination on the basis of sex under Federally assisted education programs or activities.

**20.2** Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), and DOC implementing regulations published at 15 C.F.R. Part 8b prohibiting discrimination on the basis of handicap under any program or activity receiving or benefiting from Federal assistance.

**20.3** The Age Discrimination Act of 1975, as amended (42 U.S.C. § 6101 et seq.), and DOC implementing regulations published at 15 C.F.R. Part 20 prohibiting discrimination on the basis of age in programs or activities receiving Federal financial assistance.

**20.4** Title II of the Americans with Disabilities Act (ADA) of 1990 which prohibits discrimination against qualified individuals with disabilities in services, programs, and activities of public entities.

**20.5** Any other applicable non-discrimination law(s).

## **21 Reporting Requirements**

Provide a progress report to the State's Authorized Representative in the format explained in Exhibit A with the final invoice.

## **22 Invasive Species Prevention.**

Grantees must follow Minnesota DNR's Operational Order 113, which requires preventing or limiting the introduction, establishment and spread of invasive species during activities on public waters and DNR-administered lands. This applies to all activities performed on all lands under this grant contract agreement and is not limited to lands under DNR control or public waters. Duties are listed under Sections II and III (p. 5-8) of Operational Order 113 which may be found here: [Link to Operational Order 113](http://files.dnr.state.mn.us/assistance/grants/habitat/heritage/oporder_113.pdf) ([http://files.dnr.state.mn.us/assistance/grants/habitat/heritage/oporder\\_113.pdf](http://files.dnr.state.mn.us/assistance/grants/habitat/heritage/oporder_113.pdf))

### **23 Pollinator Best Management Practices.**

Habitat restorations and enhancements conducted on DNR lands and prairie restorations on state lands or on any lands using state funds are subject to pollinator best management practices and habitat restoration guidelines pursuant to Minnesota Statutes, section 84.973. Practices and guidelines ensure an appropriate diversity of native species to provide habitat for pollinators through the growing season. Current specific practices and guidelines to be followed for contract and grant work can be found here: [Link to Specific Pollinator Best Management Practices for DNR Grants and Contracts](http://files.dnr.state.mn.us/natural_resources/npc/bmp_contract_language.pdf) ([http://files.dnr.state.mn.us/natural\\_resources/npc/bmp\\_contract\\_language.pdf](http://files.dnr.state.mn.us/natural_resources/npc/bmp_contract_language.pdf)).

### **24 Monitoring.**

The state shall be allowed at any time to conduct periodic site visits and inspections to ensure work progress in accordance with this grant agreement, including a final inspection upon program completion. At least one monitoring visit per grant period on all state grants of over \$50,000 will be conducted and at least annual monitoring visits on grants of over \$250,000.

Following closure of the program, the State's authorized representatives shall be allowed to conduct post-completion inspections of the site to ensure that the site is being properly operated and maintained, and that no conversion of use has occurred.

### **25 Minnesota Historical Sites Act and Minnesota Field Archaeology Act**

For projects involving land acquisition and/or construction, the State Historic Preservation Office must review the project to determine if the site is a potential location for historical or archeological findings. If the State Historic Preservation Office determines that a survey is required, the survey would need to be completed, review and approved prior to any site disturbance for development projects and prior to the final reimbursement of the grant funds for acquisition projects.

## **Exhibits**

The following Exhibits are attached and incorporated into this Grant Contract Agreement. In the event of a conflict between the terms of this Grant Contract Agreement and its Exhibits, or between Exhibits, the order of precedence is first the Grant Contract Agreement, and then in the following order:

**Exhibit A: Grant Project Deliverables**

**Exhibit B: 3-Year Tree Establishment Plan**

**Exhibit C: Requirements for DNR Grantees**

**Exhibit D: Conflict of Interest Statement**

Grant Contract Agreement Signature Page

State Encumbrance Verification

Individual certifies that funds have been encumbered as required by Minnesota Statutes §§ 16A.15

Print Name: Donna Edelman DocuSigned by:

Signature: Donna Edelman

Title: Grants and Contract Specialist 29ACA438FB60474... Date:

SWIFT Contract No. 289732 / 3-298513

State Agency

With delegated authority

Print Name:

Signature:

Title: Date:

Grantee

With delegated authority

Print Name: Rachel Workin

Signature:

Title: Environmental Planner Date:

Print Name: Wally Wysopal

Signature:

Title: Date:

Print Name:

Signature:

Title: Date:

Print Name:

Signature:

Title: Date:

## **Exhibit A: Grant Project Deliverables**

*2025 ReLeaf Grants*

City of Fridley Deliverables

Grant Sum Total: \$247,869.40

### **RISK MITIGATION**

*It is recommended that grantee submit for reimbursement during each reporting period, as applicable, instead of waiting until the final report to submit all components at once.*

If changes occur to grantee's organization during the grant period such as key personnel or financial status, grantees must notify their UCF grant administrator as soon as possible. Changes to grantee status, and/or information provided through reporting, may result in changes to risk mitigation plan. Accommodations may be revoked or altered throughout the grant period if a grantee has substantial changes related to the grant contract.

### **Grant Contact Deliverables**

Trees Removed: \_\_\_\_\_

Trees Planted: \_\_\_\_\_

*Regardless of requests for reimbursement, a written update must be submitted by each reporting deadline, to ensure project is moving forward and on track to completion. Add written reports below corresponding to each reporting date:*

December 4, 2026 Update:

June 30, 2027 FINAL REPORT:

*As work is completed, thoroughly address all applicable bullet points below. Add in the date of reporting (i.e. 12/1/2026) and change the font color of your update to red, to show where information has been added. Continually add to this document over the lifetime of your grant, making sure that all bullet points are addressed by the time of the grant's completion.*

*Work with DNR to fully execute and report on the impacts of the work plan by meeting the requirements as negotiated:*

### **Priority**

Consistent with legislative direction, priority for ReLeaf Grant awards was given to projects located in a census block group with a supplemental demographic index score in the 70<sup>th</sup> percentile or higher within the state of Minnesota and the justification of Priority Area focus methodology.

*The supplemental demographic index is a combination of five socioeconomic factors averaged together for each Census block group. The supplemental demographic index can provide an additional perspective on potential community vulnerability. The formula is as follows: supplemental demographic index = (% low-income + % persons with disabilities + % less than high school education + % limited English speaking + low life expectancy) / 5.*

The Priority Area map can be accessed through the DNR website, or by clicking [here](#).

Percent project occurs within Priority Area: 100%

### **Project Overview and Need**

This project proposes to fund the removal and replacement of 75 potentially hazardous (risk of causing damage to people or property) EAB-infested ash trees on income-qualified private properties in the priority area, the planting of an additional 25 trees on income-qualified properties in the priority area, and purchase equipment and supplies to allow City staff to chemically treat high quality public ash trees in the priority area. This project is needed because there is a high volume of poor-quality ash trees in the community and many income-qualified residents do not have the funds to remove them. The City has the ability to abate hazardous trees, but lacking a funding source for this work, the City assesses the cost to the residents' property taxes. This exposes low-income residents to costs that are disproportionately high and results in delays so that trees become very hazardous. This funding would allow the City to pay for the removal of trees on behalf of low-income residents so that removal occurs before the trees become hazardous and without significant financial burden for low-income residents. As part of the grant, all removed trees will be replaced on at least a 1:1 ratio at the removal site with an overall replacement ratio of 1:1.3 to maintain/increase canopy coverage. Staff have seen that unless barriers to replanting are removed, ash trees are often not replaced, leading to decreased and inequitable canopy coverage. The project would also allow the City to buy its own direct injector kit to chemically treat its own ash trees. The City has been paying a contractor to treat high quality ash trees under Phase 1 of its EAB Mitigation plan. The City is moving into Phase 2 of the plan which calls for ceasing treatment and removing these trees. With the purchase of the injector kit, treatment becomes much more economical (versus using a contractor), so the City can continue treating high quality ash trees in the priority area and maintain canopy coverage. The City is ready to take on this project, having overseen similar work during the 2023 ReLeaf grant. The City has more than 50 trees on the waitlist from the previous ReLeaf grant without having done any advertisement of the program since March. Since then, EAB pressure has resulted in a much higher demand for the program. The City also has a forester who can treat the high quality ash trees.

This project is scalable, and the City is open to adjusting outcomes to receive partial grant funding.

### **Project Timeline**

- Summer 2026: Selection of contractor to remove 75 poor quality ash trees
- Summer 2026: Selection of contract to replant 100 trees
- September 2026: Advertise program to residents via newsletter and direct mailer
- Fall-Winter 2026: Removal of 75 ash trees
- Winter 2026-2027: Purchase of direct injector kit and training on use
- May 2027: Treatment of 50 high quality ash trees by City forester
- May 2027: Planting of 100 trees by Contractor
- June 2027: Grant reporting

The City will provide photos and shape files of removed trees and all planted trees upon request through the project.

### **Project Budget Explanation**

This project is proposing to remove 75 trees at a cost of \$2,500 per tree and replant 100 trees at a cost of \$550 per trees. The ratio of removals to replanting is 1:1.3. These costs are based on the amounts paid to contractors under the City's 2023 ReLeaf program for similar work and adjusted for inflation. The City selected using a contractor to plant trees to remove barriers to participation and ensure trees are planted correctly. Additionally, the City is proposing to purchase a pesticide injection system to begin being able to chemically protect high-quality ash trees in house. The cost of the kit is based on the listed price on the Rainbow EcoScience website. The city will also send a postcard about the program to 1,500 eligible households at a cost of \$1 per postcard based on estimates from a previous mailing. The City is not requesting reimbursement for staff time in order to be cost effective. All staff time to complete the project will occur using existing staff paid out of the City's operating budget.

### **Community Engagement and Impact**

This program will be open to income-qualified property owners which will be defined as owned by residents self-certifying incomes of less than 80% of the Area Median Income or rental properties affordable to residents making less than 80% of the Area Median Income as defined by the Met Council. The City will provide a range of tree choices to engage residents and give them autonomy over tree selection. Residents will also be able to choose if they want to keep their stump or have it ground out. During the previous grant, the City found multiple residents preferred to keep their stumps to use for landscaping while others strongly wanted the stump removed.

The City will provide access to translation services on printed material in order to include limited English-speaking populations. The City has an on-call translation company for all in person and phone interactions. All request forms for trees will be available both on and offline to be accessible to those who do not use technology. As during the 2023 ReLeaf grant, staff will also bring program applications to residents at their homes and assist them with completion if needed. This engages residents who are distrustful of government or have difficulty completing forms. The City is proposing to use a contractor to plant trees for residents to remove barriers for participation for residents with disabilities.

The City has had very positive experience working with income-qualified residents through the 2023 ReLeaf grant which served residents that represented populations with disabilities, limited English language and seniors. The City found success through frequent updates on timelines, direct communication by the residents' preferred method (email/phone/in person), and setting clear expectations for contractors.

### **Communications**

The City will publicly promote the grant project and purpose including funding support from the DNR. The City will provide messaging about the project specifically as well as EAB and tree replanting more generally. This messaging will include what residents can do on their own property, EAB treatment and proper wood disposal to reduce the spread EAB, the importance of trees and tree diversity diversity, and tree care The City will utilize its print newsletter that is sent to all residences as well as e-newsletter, and social media to reach different audiences.

Additionally, the City will also mail a postcard on the program to residents in the priority area to reach people who are not engaged with the City.

The City will host an in-person tree planting and tree care workshop. The workshop will discuss EAB, tree diversity and tree selection, tree planting, tree care, etc.

The City will provide all residential participants a video link on tree planting as well as an electronic copy (paper upon request) of the Forest Service's Tree Owner manual. All participants will sign a formal agreement with required grant language.

All residents have the opportunity to receive no-cost tree inspections from the City forester. This service will be directly promoted to all participants.

### **Key Personnel**

Internal staff for this project include:

Rachel Workin, Environmental Planner. Rachel will administer the grant including contractor selection, participant selection, and grant reporting. She has worked with the City for eight years, during which time she has successfully completed three DNR forestry grants, managed the City's tree sale, and overseen the City's EAB treatment program among other forestry initiatives. Rachel is currently administering the City's 2023 ReLEAF and 2023-2027 Shade Tree Bonding grants which are wrapping up and on track for successful completion. As part of the ReLEAF grant, Rachel has gained valuable experience overseeing residential tree planting. Rachel has created or collaborated on multiple other residential financial assistance programs including the City's insulation rebate and water efficiency rebate programs. Rachel has a Master's of Environmental Management from Duke University and previously led community forestry projects as a US Peace Corps Volunteer.

Kyle Maitland, Forester. Kyle performs day-to-day forestry operations for the City and will oversee technical aspects of the project including treatment of high quality ash trees and the tree care workshop. Kyle is a Certified Tree Inspector and is a graduate of the APWA Public Works Leadership Academy.

Jeff Jensen, Assistant Public Works Director. Jeff will supervise the project and City staff. Jeff has over twenty years of experience with the City during which he served as the Forester for a number of years. Jeff oversees the City's \$15,000,000+ Streets and Parks funds.

External staff include:

Tree removal contractor: These contractors will be required to have a City license which includes liability insurance minimums and participation in the Tree Care Registry, have an ISA-certified arborist on staff, and sign a contract indicating that they will provide all necessary documentation for grant reporting including itemized invoices.

Tree planting contractor. This contractor will have liability insurance and have a MNDOT Certified Landscape Specialist, International Society of Arboriculture (ISA) Certified Arborist on staff, or Tree Care Industry Association (TCIA) accreditation, or equivalent certification.



## **Grant Requirements**

All components and requirements within the Request for Application must be adhered to.

### **TREE REMOVALS AND PLANTING**

- Planting trees can take place without removal.
- Tree removals from boulevards and parks, must be replaced at least one-for-one (i.e., at least one tree planted for every tree removed), and trees must be replanted at the same location of the removal whenever possible and feasible.
- Tree removals conducted in park woodlands:
  - For the purposes of this grant, park woodlands are defined as publicly owned spaces that, beyond trail creation or access, are not regularly mowed.
  - Removals in woodlands need to be mitigating a public safety concern or to address degraded ecosystems.
  - Removals must meet a minimum of one tree planted for five trees removed.
- Tree planting projects must follow the best practices set in [A Pocket Guide to Planting Trees](#).
- Tree planting projects must identify the tree species to be planted; site location(s); and number, and type/size of planting stock:
  - Trees planted must be a climate-adapted species to Minnesota.
  - The species identified for planting must increase the diversity of the community's tree canopy and advance the goal of working toward the 20-10-5 guidelines, meaning a community has no more than 20% of their trees within a single family, no more than 10% of their trees within a single genus, and no more than 5% of their trees within a single species. Numbers derived from the Minnesota Department of Natural Resources 2020 Rapid Assessment will be used unless an updated inventory is provided. For your community this means grant funds cannot be spent on purchasing:
    - *Acer* (maple): 22%
    - *Picea* (spruce): 15%
    - *Fraxinus* (ash): 11%
  - Tree species listed on the [Minnesota Invasive Terrestrial Plants](#) list are not eligible for grant expenses, including Amur cork tree, Amur maple, autumn olive, black locust, buckthorn, Norway maple, Russian olive, Siberian elm, and tree of heaven.
  - Species list for trees to be planted must be submitted to and approved by DNR prior to planting.
  - Species list and numbers can be amended following the submission of tree inventory/survey data.
  - Tree stock must meet [ANSI Z-60.1](#) and can be:
    - ¾-2 inch caliper bareroot,
    - a container class size #20 or smaller, or
    - balled and burlapped trees smaller than 2.5" caliper ([MNDOT Certified Landscape Specialist](#) training required by planting organization in order for B&B trees to be eligible).
    - Flexibility is possible in instances where desired stock in

unavailable.

- DNR recommends trees be purchased with a one-year warranty.
- All trees removed and planted on public property must be mapped and submitted as shapefiles, with the planted trees identified by species. If your community does not have access to shapefile-generating software, please contact the DNR at [ucf.dnr@state.mn.us](mailto:ucf.dnr@state.mn.us) to discuss options for addressing this requirement.
- Projects that incorporate tree planting must submit a 3-year establishment plan with application.

#### **RESIDENTIAL TREE CARE**

- Work conducted on residential property must be completed by residents (tree planting only), or by tree care companies holding liability insurance and with a [MNDOT Certified Landscape Specialist](#), [International Society of Arboriculture \(ISA\) Certified Arborist](#) on staff, or [Tree Care Industry Association \(TCIA\)](#) accreditation, or equivalent certification.
- A link to, or paper copy of, the Forest Service's Tree Owner's Manual ([English](#) / [Spanish](#)) must be provided to residents receiving a newly planted tree.
- For activities on residential land, a formal agreement between the resident and the Community Tree Planting Grant recipient is required. Each residential agreement must contain the following language:
  - *The State of Minnesota is released from any liability associated with work completed on private property.*
  - *Access is granted by the landowner for all planned activities within agreement; this may include, but is not limited to, planting, follow-up maintenance, monitoring, or other on-site work.*
  - *I will plant and care for my tree according to the Tree Owner's Manual for as long as it is within my right to do so.*

#### **Requesting Reimbursement and Reporting**

Accomplishment reports must be submitted by the following deadlines: Update -December 4 2026  
Update; Final Report - June 30, 2027.

*If two successive updates are missed, DNR staff will contact grantee requesting a grant progress update and explanation of why grant reporting has been late. If a report is not received within 60 days of the request, DNR will assume work is not being conducted and begin steps to close-out the grant contract and reallocate funds. This may result in a grant agreement being closed out early, and DNR staff noting in the grant closeout report the lack of performance and contract compliance by the grantee.*

*If within two successive updates necessary progress has not been made in accomplishing work within the grant contract, DNR staff may request a meeting to discuss why progress is not being made and may begin steps to close-out the grant contract and reallocate funds. This may result in a grant agreement being closed out early, and DNR staff noting in the grant closeout report the lack of performance and contract compliance by the grantee.*

The following documentation is required to obtain reimbursement unless specifically described.

- Partial payment form along with invoices and proof of payment for grant-funded purchases,

- Cash Match form along with proof of payment (as applicable), and
- In-Kind Match form (as applicable)
- Accomplishment reports will include grant contract deliverables and their impacts
- Photo documentation of the project's progress at appropriate phases, and illustrations, diagrams, charts, graphs, and maps to show results
- All trees removed, stumps ground (if not connected to a removed tree), and planted will be mapped and submitted as shapefiles, with the planted trees identified by species and size, to obtain grant fund reimbursement. If your community does not have access to shapefile-generating software, please notify your DNR Urban and Community Forestry Team Member, and they will work to assist you. Maps must:
  - Identify the location of trees that have been removed
  - Identify the location of stumps that have been ground
  - Identify the location and species of trees that have been planted

All complete reimbursement requests received by the deadlines will be reviewed by DNR staff. Provided that the grantee is in compliance with all terms of the Request for Application and grant contracts, verified project activities and eligible expenses will be reimbursed up to 90%, with 10% retained until the project is completed.

Accommodations may be offered in select circumstances, and in accordance with Office of Grants Management policies, at the discretion of the agency. Please reach out to DNR staff at [ucf.dnr@state.mn.us](mailto:ucf.dnr@state.mn.us) for more information on requesting accommodations.

Following the submission of invoices and accomplishment reports, a compliance check will be conducted by Minnesota Department of Natural Resources staff. Staff will do a site evaluation ensuring that grant work has been properly completed including tree removals are accurately reported on and stump grinding was complete if applicable, tree species submitted on maps are correctly identified and planted in accordance with the standards set in the Minnesota Department of Natural Resources [Pocket Guide to Planting Trees](#), trees treated are properly tagged and identified, etc.

### **Ineligible Project Expenses**

Ineligible project expenses include, but are not limited to:

- Costs incurred prior to the start date of the fully executed grant agreement.
- Purchase of trees listed on the [Minnesota Noxious Weed List](#), or the DNR's [Invasive Terrestrial Plants List](#), including Amur cork tree, Amur maple, autumn olive, black locust, buckthorn, Norway maple, Russian olive, Siberian elm, and tree of heaven.
- Purchase of balled and burlapped trees larger than 2.5" caliper, containerized trees larger than #20, or bareroot trees greater than 2" caliper diameter.
- Purchase of tree species in a genus that already makes up 10% or more of the community's trees or in a family that makes up 20% or more of the trees.
- Purchase of plants other than trees, such as shrubs, living ground covers, sod, grass seed, and flowers.
- Purchase of land or easements.
- Major soil purchases, grade changes or construction.
- Capital expenditures (items with a unit cost of \$5,000 or more), such as buildings,

motor vehicles, trails, or other permanent structures.

- Experimental practices not approved by DNR.

Questions about additional eligible or ineligible expenses can be directed to [ucf.dnr@state.mn.us](mailto:ucf.dnr@state.mn.us).

### **Grant Performance**

Grant performance will be reviewed on timeliness, budget management, reporting and documentation, meeting outcomes and deliverables, responsiveness and communication, and acknowledgement and reflection on grant performance. This information may be considered during future grant application and award processes.

### **Acknowledgments**

#### ***Minnesota Department of Natural Resources***

The Minnesota Department of Natural Resources needs to be acknowledged in publications, audiovisuals, and electronic media developed as a result of this award.

- Including any publications or outreach materials related to this grant or agreement, a statement of affiliation with Minnesota Department of Natural Resources, e.g., “This publication made possible through a grant from the Minnesota Department of Natural Resources.” OR “This project was conducted in cooperation with the Minnesota Department of Natural Resources.”
- Logo is permitted for use and can be obtained by contacting the UCF Team.



### 3-Year Tree Establishment Plan Template for Newly Planted Trees

**Organization/LUG:** City of Fridley

**Year and Season of Planting:** Spring 2027

**Project Coordinator:** Rachel Workin

**Phone:** 763-572-3594

**Email:** rachel.workin@fridleymn.go

**# of Trees to be Planted:** 105

**Size (caliper for deciduous, height for conifers):** 10 gallon container

**Type of Stock to be Planted (Bare root, etc.):**

10 gallon container

**Describe how the activities below will be completed.**

#### 1. Tree Establishment Personnel

- a. Describe who is responsible for maintaining new trees to ensure establishment.

Property owners will be responsible for maintaining trees on private property with assistance from the City.

- b. Volunteers, homeowners, or inexperienced staff that will provide maintenance should receive basic training and literature on proper maintenance techniques. Is training needed and how will you do it?

Yes, training of homeowners will be needed. The City will provide all participants the Forest Service's "Tree Owner's Manual" as well as summarized directions. The City will send reminders in March and July each year on maintenance during the first three full growing seasons.

- c. How will you inspect tree maintenance work periodically to make sure it is being done correctly?

The City forester will be available to inspect any tree planted on private property and answer any questions on tree health. The City will check in with residents in March and July during the first three years to provide maintenance reminders and let them know to call the forester with any concerns about their tree.

#### 2. Tree Watering Process

Describe in detail how trees will be watered, the time period and frequency of watering. Trees should be watered weekly for the first 3 to 5 years when the ground is thawed unless it has rained 1 inch in a week.

Trees on private property will be watered by residents. Residents will receive direction on how often to water at the time of planting as well as March/July reminders during the first three full growing seasons. Directions will be based on the U of M Extension's Watering Guide:

- 1 week after planting, water daily.
- 2-12 weeks after planting, water every 3 days.

**3. Mulching Trees**

Will you mulch your trees and if so, how will you maintain mulch?

Trees planted by a contractor will be mulched initially. Directions for ongoing mulching are outlined the US Forest Service's Tree Owner's Manual which will be provided to all participants. The City will include reminders about mulch in its March/July check-in to participants. The City will describe mulching during the in-person training.

**4. Staking and Tying Trees**

Explain if staking is necessary due to mowing, vandalism, or wind conditions, and describe plans for inspection and removal.

Directions for staking are outlined the US Forest Service's Tree Owner's Manual which will be provided to all participants. The City forester will discuss proper staking technique during the in-person training for participants and be available for free site visits to discuss staking with participants.

**5. Checking Tree Health**

The grantee will check trees every 6 – 12 months to identify and address problems. Describe inspection process and follow-up.

City staff will check in with residential participants in March/July to provide maintenance reminders, offer a free tree check, and check in on tree health.

**6. Tree Protection**

Young trees in busy urban areas may be easily damaged by human activity, animals, and equipment. Describe how planted trees will be protected.

All trees planted by a contractor will have a tree guard unless the tree's structure is not conducive to it. The City will include reminders to remove the tree guard when the tree is a sufficient size during the biannual check-in.

**7. Pruning**

Newly planted trees should need little pruning, if they were properly cared for in the nursery. In the first year after planting, remove only dead or broken branches. In later years, weakly attached limbs can be removed, and corrective pruning can be done if needed. Describe your pruning maintenance cycle.

Directions for staking are outlined the US Forest Service's Tree Owner's Manual which will be provided to all participants. The City will include reminders about pruning in its March/July check-in to participants. The City forester will discuss proper staking technique during the in-person training for participants and be available for free site visits to discuss pruning with participants.

**8. Tree Warranty**

Tree planting should include a warranty from the nursery for replacement (due to poor condition or mortality). The grantee should be prepared to fully replace all trees that are in poor condition or die prior to inspection at the end of the project grant agreement, unless loss was due to natural disaster. Describe your tree warranty or how trees will be replaced.

Trees planted by contractors will include a one year warranty for poor condition. Residents will agree to replace any tree that dies prior to the grant agreement as part of their project agreement.



## Requirements for DNR grantees

**Effective date: January 31, 2026**

The following policies apply to all DNR grants, except where specifically noted. These requirements are in addition to requirements in program-specific manuals. In case of any conflicts with an existing grant program manual, the stricter document will control.

Questions about these requirements should be directed to the grant specialist for your grant program. Questions may also be directed to [grantsteam.dnr@state.mn.us](mailto:grantsteam.dnr@state.mn.us). When sending an email to this address, please include information on your grant funding source, program, and question.

### Admin's Office of Grants Management policies

Under [Minn. Statutes, section 16b.97 subd. 2](#), the Minnesota Department of Administration is required to create general grants management policies and procedures applicable to all state agencies. Admin's OGM implemented grant policies for the State of Minnesota. Please review [OGM grant policies](#) (select the Current Policies tab). Information especially relevant to grantees is summarized below. Unless otherwise noted, these policies do not apply to bonding grants and grants under [Minn. Statutes section 16A.86](#) or [section 16A.642](#).

### Grants conflict of interest (OGM Policy 08-01)

All grantees must sign a conflict-of-interest disclosure form or certify they will disclose conflicts of interest when signing their grant agreements/grant award notifications. Grantees must also maintain a written standard of conduct covering conflicts of interest and governing the actions of their employees or board members engaged in the selection, award, and administration of contracts. State staff may request this written standard when conducting grant monitoring activities or if otherwise relevant. These requirements apply to all grants, including bonding grants and grants under Minn. Statutes section 16A.86 and section 16A.642.

OGM Policy 08-01 states that a conflict of interest occurs "when a person has actual or apparent duty or loyalty to more than one organization and the competing duties or loyalties may result in actions which are adverse to one or both parties. A conflict of interest exists even if no unethical, improper, or illegal act results from it." Per the OGM policy, there are several types of conflicts of interest:

#### Actual conflict of interest

An actual conflict of interest occurs when a person's decision or action would compromise a duty to a party without taking immediate appropriate action to eliminate the conflict.

## Potential conflict of interest

A potential conflict of interest may exist if a person has a relationship, affiliation, or other interest that could create an inappropriate influence if the person is called on to make a decision or recommendation that would affect one or more of those relationships, affiliations, or interest.

## Individual conflict of interest

A conflict of interest that may benefit an individual employee or a grant reviewer is any situation in which their judgement, actions, or non-action could be interpreted to be influenced by something that would benefit them directly or through indirect gain to an immediate family member, business, or organization with which they are involved.

## Organizational conflict of interest

A conflict of interest can also occur with an organization that is a grant applicant in a competitive grant process or grantee of a state agency. Organizational conflicts of interest occur when:

- A grantee's objectivity in carrying out the grant is impaired or compromised due to competing duties or loyalties
- A grantee, potential grantee, or grant applicant has an unfair competitive advantage through being furnished unauthorized proprietary information or source selection information that is not available to all competitors

## Use of grant contract agreements and grant award notifications (OGM Policy 08-04)

All grants need a written grant contract agreement or grant award notification. State agencies cannot award a grant to a grantee that is on either the [suspension or debarment lists for the state of Minnesota](#) or the federal government. If a grantee becomes suspended or debarred, that may be cause for the State to cancel their grant.

Grant agreements/GANs must contain a provision for the grantee to clearly post on the grantee's website the names and contact information for the grantee organization's leadership and the person(s) who directly manages and oversees the grant.

A fully executed copy of the grant agreement or GAN and all relevant records must be kept on file for a minimum of six years from the end date, receipt, and approval of all final reports, OR the period of time required to satisfy all state and program retention requirements, whichever is later.

Grantees must complete work in accordance with the terms and conditions of their grant agreement/GAN. Work not covered under the grant agreement/GAN will not be reimbursed without a prior amendment request.



## **Public questions and comments concerning fraud and waste in state grants (OGM Policy 08-05)**

OGM will serve as the central point of contact for questions and comments about fraud and waste in state grants and about the violation of statewide grants policies. OGM will also respond to other public questions and concerns about state grants.

## **Grant payments (OGM Policy 08-08)**

State agencies may not issue grant payments until the funds are encumbered, and the grant agreement is fully executed, or the GAN is completed.

Reimbursement is the State's preferred method for making grant payments. DNR grants operate on a reimbursement basis, unless the grant agreement/GAN contains explicit language specifying otherwise.

Grantee reimbursement requests must correspond to the line items in the approved grant budget. Grant managers must review each reimbursement request against the approved grant budget, grant expenditures to date, and the latest grant progress report before approving payment. If grant managers see a discrepancy or have any questions about reimbursement requests and/or related documentation, they will follow up with the grantee.

Any deviation from this policy must be approved by the agency wide grants manager prior to signing a grant agreement/GAN and must be in accordance with state laws and OGM policies.

Grants in which the payment terms are defined in statute are not covered by this policy.

## **DNR reimbursement procedures**

- Grantees must pay for project expenses before seeking reimbursement from the grant and should only request reimbursement for paid expenses. Expenses are reviewed and those deemed eligible are then reimbursed under the terms of the agreement/GAN with the State of Minnesota.
- Grantees are not allowed to request reimbursement for invoices from a vendor that have not yet been paid by the grantee. Please also see the Proof of Payment section below.
- Grantees can expect to be reimbursed within 30 days of the DNR receiving a complete and accurate reimbursement request. If documentation to process the request is missing, or the request has discrepancies or incorrect information, the 30-day clock does not start until all necessary information has been submitted to the DNR and the request has been deemed complete and whole.
- The DNR will pay final reimbursement when the state determines that the grantee has satisfactorily fulfilled all the terms of their grant agreement/GAN, unless a grant term is altered or excluded by the DNR in writing.

Grantees should keep the following documentation on file for monitoring and audit purposes:

- Proof of payment of grant expenses (e.g. copies of cancelled checks, electronic bank statements, etc.)
- Contracting/purchasing bidding documentation
- Organization's conflict of interest policy

- Prevailing wage documentation (if applicable): project assessment form, certified payroll reports, etc.

## **Grant progress reports (OGM Policy 08-09)**

Grantees are required to submit written progress reports at least annually until all grant funds have been expended and all the terms in the grant agreement/GAN have been met. Information requested in a grant progress report may include (but is not limited to): goals and objectives, activities, outcomes, challenges, lessons learned, and financial information. State agencies cannot make grant payments on grants with past due progress reports (unless the agency has given the grantee a written extension).

## **Grant monitoring (OGM Policy 08-10)**

All state grants over \$50,000 are required to have at least one monitoring visit before final payment is made. All state grants over \$250,000 are required to have annual monitoring visits. In-person visits are preferred where possible, but telephone or virtual visits are also used where reasonable.

The purpose of a monitoring visit is to review and ensure progress towards the grant's goals, address any problems or issues before the end of the grant period, and build a relationship between the agency and grantee.

For state grants over \$50,000, state agencies must conduct a financial reconciliation of grantees' expenditures at least once before final payment is made. A financial reconciliation involves reconciling a grantee's request for payment for a given period with supporting documentation (e.g. purchase orders, receipts, payroll records, etc.) for that request.

If previously reimbursed costs are found to be ineligible upon further review during monitoring (or at any other point during the grant period), repayment of those costs or other corrective action may be required.

## **Proof of payment**

The State requires proof of payment documentation to ensure that funds are being provided on a reimbursement basis. The grantee must maintain proof of payment documentation and make it available when requested by the State. Proof of payment documentation may include:

- A copy of a bank statement with photocopies of cleared checks
- An electronic bank statement
- A copy of cancelled checks or other certified financial records
- Employee original time records and payroll documentation

## **Cost share/required match**

For grants which require cost share or match, the requirements for documenting work completed or expenses incurred as match are the same as for expenses for which grantees are requesting reimbursement. The State may disallow otherwise-eligible costs for reimbursement if the grantee cannot provide proof of the expenses being used as match.

For grants with in-kind match (i.e. non-cash donations of a good or service), grantees should provide documentation similar to a payment request.

If the in-kind match is volunteer time, grantees will need volunteer logs and to show the calculation used to convert volunteer hours to time. If the in-kind match is something other than volunteer time (e.g. use of equipment, or donated materials), grantees must perform due diligence to determine how much the in-kind match would cost. For example, if the in-kind match is a land donation, the documentation should include an appraisal. If the in-kind match is use of equipment, the documentation should demonstrate a realistic cost for the type of equipment and amount of time.

## **Legislatively mandated grants (OGM Policy 08-11)**

State agencies must manage legislatively mandated grants with the same level of oversight (including monitoring) applied to other state grants, while respecting and maintaining the legislative intent.

Grantees for legislatively mandated grants must submit a work plan and budget. The grant agreement/GAN must be based on the legislation, the grantee's work plan and budget, and negotiations between the state agency and the grantee.

## **Grant amendments (OGM Policy 08-12)**

During the grant period, it may be necessary to make changes to the grant contract agreement/GAN. Generally, these modifications could include changes to the grant timeframe, to the scope of work, or to the budget categories.

A formal grant contract amendment is required for any changes. Should a situation arise that requires any changes to the project, it is the grantee's responsibility to communicate immediately with the DNR grants specialist.

The purpose of grant amendments must be similar to the original purpose of the grant and the grantee duties should be within the scope of the original RFP/notice of grant opportunity/application.

If an amendment is allowed, it must be fully executed before additional costs can be incurred.

## **Contracting and bidding**

Competitive bidding needs to follow a fair and transparent public process.

Grantees must not contract with vendors or subcontractors who are on the suspension or debarment lists for either the State of Minnesota or the federal government.

Grantees must take all necessary affirmative steps to assure that targeted vendors from businesses with active certifications through the entities below are used when possible:

- [Minnesota Department of Administration's Certified Target Group, Economically Disadvantaged, and Veteran-Owned Vendor List](#)

- Metropolitan Council's Targeted Vendor list: [Minnesota Unified Certification Program](#)
- Small Business Certification Program through Hennepin County, Ramsey County, and the City of St. Paul: [Central Certification Program](#)

Grantees must maintain support documentation of the purchasing and/or bidding process utilized to contract services in their financial records, including support documentation justifying a single/sole source bid, if applicable. Grantees must retain the following documentation in the project file:

- Copies of executed subcontract agreements
- A copy of the request for proposal/request for quote, all submitted bids, and the bid tabulation (if applicable)
- Written documentation that describes the rationale for selection of each subcontractor
- Documentation of the contract/bid approval, if required by grantee internal controls (such as meeting minutes)

This documentation may be reviewed during monitoring visits or when requested by the state.

## **Contracting and bidding for political subdivisions of the state**

In addition to the general contracting and bidding requirements above, municipalities (defined in Minn. Statutes, chapter 471.345 subd. 1 as a county, town, city, school district, or other municipal corporation or political subdivision of the state authorized by law to enter into contracts) must also follow the [Uniform Municipal Contracting Law](#).

## **Contracting and bidding for non-governmental organizations**

In addition to the general contracting and bidding requirements at the beginning of this section, non-government organizations must follow the contracting policies/procedures below.

## **Contracting and bidding for Tribal governments**

Tribal governments are subject to neither the Uniform Municipal Contracting Law nor the DNR contracting policies/procedures below. Tribal governments are subject to the contracting and bidding procedures of their own governance.

## **Contracting and bidding thresholds and process**

- Services and/or materials that are expected to cost between \$10,000 and \$24,999 must be competitively awarded, based on a minimum of two verbal quotes or bids or awarded to a targeted vendor.
- Services and/or materials that are expected to cost between \$25,000 and \$99,999 must be competitively awarded based on a minimum of three verbal quotes or bids.
- Any services or materials that are expected to cost \$100,000 or more must undergo a formal notice and bidding process.
- Grantees must use an RFP/RFQ process to competitively select professional and technical services.

- The advertisement for bid processes must allow for fair competition among potential qualified bidders.

## Prevailing wage

Prevailing wage ([Minn. Statutes, sections 177.41-177.45](#)) is the minimum hourly wage employers must pay certain workers who work on construction and public works projects funded by state dollars. Prevailing wage includes the employer's cost of benefits. Other prevailing wage information can be found at the [Minnesota Department of Labor and Industry](#). Prevailing wage rules apply to any grant award of \$25,000 or more that qualifies as a "project" per the following definition:

Project: demolition, erection, construction, alteration, improvement, restoration, remodeling, or repairing of a public building, structure, facility, land, or other public work, which includes any work suitable for and intended for use by the public, or for the public benefit, financed in whole or part by state funds. "Project" also includes demolition, erection, construction, alteration, improvement, restoration, remodeling, or repairing of a building, structure, facility, land, or public work when the acquisition of property, predesign, design, or demolition is financed in whole or part by state funds (Minn. Statutes, section 177.42).

If the award is \$25,000 or more and contains activities in the work/accomplishment plan that qualify as a "project" per the definition above, prevailing wage rules in Minn. Statutes, sections 177.41-177.44 apply. If you are unsure if a project is subject to prevailing wage, ask the grant specialist for a copy of DLI's Project Assessment Form. Grantees must complete the form and return it to the grant specialist. Once ready, the DNR grant specialist will submit it to DLI and copy the grantee on the e-mail.

When prevailing wage applies, all bid requests and RFPs must state that the project is subject to prevailing wage to ensure that incoming bids have factored prevailing wage rates into their submittal. A prevailing wage form should accompany these bid submittals.

Grantees must retain documentation in the project file either the prevailing wage forms, or a notice from DLI that the project is not subject to prevailing wage.

## Fraud reporting

In addition to OGM policy, various state statutes govern reporting of suspected fraud or misuse of state dollars.

State workers with information indicating that public resources (including public money) may have been used for an unlawful purpose must report that information. Any other person with such information is strongly urged to report that information. The DNR takes a "no wrong door" approach for reporting suspected fraud; essentially, the DNR encourages its workforce to report suspected fraud to any DNR supervisor or member of agency leadership, who will connect the person reporting to the correct contact or procedure, as needed.

All state agencies are required to report suspected fraud cases to the [Department of Revenue](#) for tax fraud investigation, in addition to referring all allegations of suspected fraud to the [Office of the Legislative Auditor](#) and the Minnesota Bureau of Criminal Apprehension's [Financial Crimes and Fraud section](#)

([mnfraud.bureau@state.mn.us](mailto:mnfraud.bureau@state.mn.us) or 651-739-3750). Grantees may report suspected fraud directly to these agencies, as well, or to their DNR grant manager or any DNR employee.

## Requirements for working on state land

When working on state land, grantees must follow all applicable policies and requirements of that land. Grantees should work with the appropriate management staff for the state land to determine these requirements. Insurance is required to do work on state land, following the [requirements of Admin.](#)

## Audits

Under [Minn. Statutes, chapter 16B.98 subd. 8](#), the state (the grantmaking agency, state auditor, attorney general, legislative auditor, Admin, etc.) has the right to perform programmatic or financial audits of the grantee. The grantee's books, records, documents, and accounting procedures and practices relevant to the grant are subject to state examination for a minimum of six years from the expiration or termination of the grant agreement/GAN, receipt and approval of all final reports, or the required period of time to satisfy state and program retention requirements, whichever is later. This provision is also included in grant agreements/GANs.

## Records retention

Grantees must maintain a file for each project with all project agreements, correspondence, and the records pertaining to project expenses requested for reimbursement. Project records are required for monitoring/audit purposes and must be readily available for review. As with all provisions of the grant agreement/GAN, if the state finds a failure to comply, the State may take action, including immediate termination of the grant agreement/GAN with cause, refusal to disburse additional funds, and/or requiring the return of all or part of the funds already disbursed.

All records related to the project must be retained for a minimum of six years from the grant agreement/GAN end date, or the receipt and approval of all final reports, whichever is later. Some grant funds require permanent retention of the grant records, and in those cases, that requirement supersedes the six-year standard.

## Data practices

- Grantees must comply with the [Minnesota Government Data Practices Act](#) as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the grantee under their grant agreement/GAN. If a grantee receives a request to release this data, the grantee must immediately notify the State. Following this notification, the State will provide instructions to the grantee concerning the release of data.
- Grantees should instruct and train their staff regarding the governing privacy and data practices provisions; maintaining data in a secure manner; and limiting access to work duties and assignments.

- Grantees must mitigate risks associated with the unauthorized access or data breach and report to the DNR any real or perceived security or privacy incident regarding any private data in accordance with MGDPA.
- Grantees are not permitted to use private data with artificial intelligence services unless it is approved through the DNR/Minnesota IT vendor security risk and compliance process. AI services are reviewed and verified through a process that includes understanding the AI's training, ownership of data and level of security.



# Minnesota Department of Natural Resources

## *Conflict of Interest Disclosure*

### **Conflict of Interest:**

A conflict of interest occurs when a person has actual or apparent duty or loyalty to more than one organization and the competing duties or loyalties may result in actions which are adverse to one or both parties. A conflict of interest exists even if no unethical, improper or illegal act results from it.

### **Actual Conflict of Interest:**

An actual conflict of interest occurs when a person's decision or action would compromise a duty to a party without taking immediate appropriate action to eliminate the conflict. Examples include, but are not limited to:

- One party uses his or her position to obtain special advantage, benefit, or access to the other party's time, services, facilities, equipment, supplies, badge, uniform, prestige, or influence.
- One party receives or accepts money (or anything else of value) from another party or has equity or a financial interest in or partial or whole ownership of the other party's organization.
- One party is an employee, board member or family member of the other party.

### **Potential Conflict of Interest:**

A potential conflict of interest may exist if a person has a relationship, affiliation, or other interest that could create an inappropriate influence if the person is called on to make a decision or recommendation that would affect one or more of those relationships, affiliations, or interests.

### **Organizational Conflict of Interest:**

A conflict of interest can also occur with an organization that is a grant applicant in a competitive grant process or grantee of a state agency. Organizational conflicts of interest occur when:

- A grantee's objectivity in carrying out the grant is impaired or compromised due to competing duties or loyalties
- A grantee, potential grantee or grant applicant has an unfair competitive advantage through being furnished unauthorized proprietary information or source selection information that is not available to all competitors



**This section to be completed by Grantee's Authorized Representative (AR):**

I certify that we will maintain an adequate Conflict of Interest Policy, and throughout the term of our agreement, we will monitor and report any actual, potential, individual, or organizational conflicts of interest to the State's Authorized Representative.

I also certify that I have read and understand the description of conflict of interest above and as of this date (check one of the two boxes below):

- ☐ I do not have any conflicts of interest relating to this project.
- ☐ I have an actual, potential, individual, or organizational (*indicate below*) conflict of interest. The nature of the conflict is as follows:

If at any time during the grant project I discover a conflict of interest, I will disclose that conflict immediately to the State's Authorized Representative.

Grantee AR's Printed Name: Workin, Rachel Date: \_\_\_\_\_

Grantee AR's Signature: \_\_\_\_\_

Organization Name: City of Fridley

Project Name: \_\_\_\_\_

Legal Citation: ML\_\_\_\_\_, Chapter \_\_\_\_\_, Article \_\_\_, Section \_\_\_, Subdivision \_\_\_\_\_

State AR's Printed Name: \_\_\_\_\_ Date: \_\_\_\_\_

State AR's Signature: \_\_\_\_\_

# AGENDA REPORT



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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** James Kosluchar, Public Works Director  
Brandon Brodhag, Assistant City Engineer  
Malek Elbatta, Graduate Engineer  
**Title:** Resolution No. 2026-67, Ordering Preparation of Preliminary Report, Plans and Specifications for Street Rehabilitation Project No. ST2027-01

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## Background

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The attached resolution directs staff to prepare a feasibility report and initiate preliminary design and plan preparation for the proposed Street Rehabilitation Project No. ST2027-01. During the 2026 Street Rehabilitation Project, staff identified street segments within the Melody Manor neighborhood (Ward 1) needing rehabilitation and divided them between the 2026 and 2027 construction projects. This report will define the scope of work for the segments slated for construction in 2027. The total length of the proposed project is 1.9 miles. Please refer to the attached project map for the project location and the streets included in Street Rehabilitation Project No. ST2027-01.

Streets and underground utilities in the proposed project area were originally constructed in the 1960s, with the exception of Madison Street which was constructed in 1981. Since their initial construction, the streets have received routine maintenance including crack sealing and sealcoating, with all streets receiving their latest sealcoat in 2006 or 2009. The proposed streets have not received significant rehabilitation since their initial construction. The segments were selected based upon existing pavement age, visual pavement distresses noted by staff, and excessive street maintenance needs.

Routine pavement rehabilitation under a planned program with proper timing allows the City of Fridley (City) to maintain a standard of roadway condition throughout the network as well as minimize maintenance costs throughout a roadway segment's life cycle. Preparation of the feasibility report will allow staff to determine what construction is needed and can take place within the project budget as detailed in the City's Capital Investment Program (CIP). The feasibility report will further provide a recommendation to the City Council on the proposed project scope and construction. All construction activities associated with the project are recommended to take place in 2027.

In June, an open house is planned for property owners adjacent to and within the areas affected by the proposed project. The open house will provide an opportunity for residents to ask questions, provide input on project elements, and give feedback to be considered as the project evolves to a final design. Resident concerns raised at the open house will be addressed in the feasibility report. The scope of the proposed report will address pavement, street improvements,

water main, sanitary sewer, and storm sewer replacement. There are typical private utilities within the project area. Staff is working with these entities on coordinated work that may be planned by others and completed during the construction of the 2027 project.

### **Financial Impact**

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Funding for this project is derived from several sources including Municipal State Aid street funding, special assessments and Utility Capital Investment Program (CIP) funds (water, sanitary sewer, and storm sewer).

### **Recommendation**

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Staff recommend the approval of Resolution No. 2026-67, Ordering Preparation of Preliminary Report, Plans, and Specifications for Street Rehabilitation Project No. ST2027-01.

### **Focus on Fridley Strategic Alignment**

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

### **Attachments and Other Resources**

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1. Resolution No. 2026-67
2. Exhibit A - Proposed Construction Map

### **Vision Statement**

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

## **Resolution No. 2026-67**

### **Ordering Preparation of Preliminary Report, Plans, and Specifications for Street Rehabilitation Project No. ST2027-01**

**Whereas,** City of Fridley (City) staff regularly monitors the condition of streets and maintains them in good condition; and

**Whereas,** City staff has developed a long-range pavement management plan to rehabilitate select street segments by neighborhoods identified in the plan; and

**Whereas,** the City thereby maintains the condition of its streets in the most cost-efficient manner through this methodology, avoiding failing street conditions and reducing excessive maintenance costs; and

**Whereas,** the City funds these rehabilitation projects through its street reserve fund, with special assessments in accordance with its policies as one source of funding for said projects.

**Now therefore be it resolved,** by the City Council of the City of Fridley as follows:

1. That it appears in the interests of the City and of the property owners affected that there be constructed certain improvements to-wit:

Street and utility improvements, pavement reclamation, bituminous paving, concrete curb & gutter, drainage, water main and utility repairs including the street segments as follows:

|                               |                                                |
|-------------------------------|------------------------------------------------|
| Madison Street                | Lyric Lane to Osborne Road (CSAH 8)            |
| Lyric Lane                    | Ballet Boulevard to Jackson Street             |
| Tempo Terrace                 | Ballet Boulevard to Jackson Street             |
| Melody Drive                  | Ballet Boulevard to Jackson Street             |
| Concerto Curve                | Ballet Boulevard to Jackson Street             |
| Memory Lane                   | Ballet Boulevard to Jackson Street             |
| Memory Court                  | Memory Lane to Southern Terminus               |
| University Ave E Service Road | 73rd Ave N Service Dr to Osborne Road (CSAH 8) |

2. That the work involved in said improvements listed above shall hereafter be designated as:

### **Street Rehabilitation Project No. ST2027-01**

3. That the Public Works Director, James P. Kosluchar, City Hall, Fridley, MN, is hereby authorized and directed to draw the preliminary plans and specifications and to tabulate the results of his estimates of the costs of completion and all fees and expenses incurred (or to be incurred) in a preliminary report of his finding stating therein whether said improvements are feasible and whether they can best be made as proposed, or in connection with some other improvements

(and the estimated costs as recommended), including also a description of the lands or area as may receive benefits there from and as may be proposed to be assessed.

4. That said preliminary report of the Public Works Director shall be furnished to the City Council.

**Passed and adopted by the City Council of the City of Fridley this 8<sup>th</sup> day of June, 2026.**

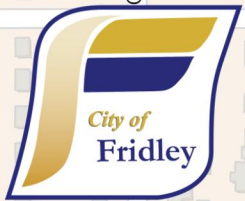
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Dave Ostwald – Mayor

Attest:

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Melissa Moore – City Clerk



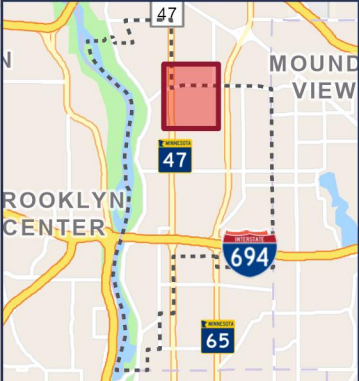
MINNESOTA  
47

MINNESOTA  
47

Planned 2027  
Construction



0 0.06 0.11 Miles



Map Area



# AGENDA REPORT

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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** Paul Bolin, Community Development Director  
Stacy Stromberg, Assistant Community Development Director/HRA  
Nancy Abts, Senior Planner  
**Title:** Resolution No. 2026-70, Approving Conditional Use Permit, CUP #26-01 to Allow a 125 Foot Telecommunications Tower at 1241 72<sup>nd</sup> Avenue NE

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## Background

### Regulatory History

Cellular towers have been regulated under the City of Fridley's (City) zoning chapters of the City Code since the 1990s. In 1996, the City created a list of pre-identified approved locations for cellular towers and added them to a zoning overlay district. The overlay is now known as the O-3 Telecommunications Overlay. Towers are permitted by right at properties within the overlay. Locating a tower outside the overlay district requires a Conditional Use Permit (CUP). A Telecommunications Tower CUP is allowed in M-1, M-2, and M-3 districts and railroad rights-of-way that abut these districts.

### The Request

Due to a lack of coverage in the City, a wireless carrier is seeking to add a new tower. The carrier identified a 1/4 mile search radius of where the tower would need to be located. However, the company could not secure a site for a new tower within the overlay.

Therefore, Angela Campbell of AMS Wireless has requested approval of a 125' Wireless Telecommunications Tower under a CUP. The request comes on behalf of Public Safety Towers. The tower will ultimately have wireless facilities for ATT Wireless and has been designed for at least two facilities. The tower will be located on property owned by Crysteel, located at 1241 72nd Avenue NE. This site is outside the O-3 overlay.

The facility will be accessed from 73rd Avenue. The property is a through-lot and has frontage on both 73rd and 72nd Avenues. The tower base will be inside an approximately 1,200 square foot fenced enclosure. Additional space is dedicated to a driveway and utility access.

### Site Description and History

The subject property spans between 73rd and 72nd Avenues, west of Central Avenue. It is zoned M-1, Light Industrial. The property has a long history of outdoor storage and environmental

contamination. Contamination has been addressed on an ongoing basis since the 1970s. There are several storage buildings on the site, dating from the 1960s onwards. In 2014, the property was replatted to allow sale of an adjoining property.

### Code Requirements and Analysis

#### Parking

Application materials show 54 parking spaces. Based on warehouse use for the existing buildings, the site has enough parking spaces.

#### Landscaping and Screening

The property alterations do not require a completely updated landscaping plan. However, the project prompted review of the existing landscaping. There are seven dead ash trees on the north edge of the property that must be replaced with compliant plantings. The replacement trees must meet size and diversity requirements. The applicant has not provided a compliant plan for replacing these trees.

Additionally, telecommunications towers must be screened by "existing structures, a brick decorative wall, or a solid 100% opaque vegetative enclosure, six feet in height." The site is not currently screened from the 72nd Avenue right-of-way, or from the apartments located south of 72nd Avenue.

The application shows barbed wire enclosing the base of the tower, which is not allowed at this site.

### Use

The 125' tall tower complies with the zoning chapters of the City Code design requirements for towers.

### Previous Discussion

The Planning Commission held a public hearing regarding this application at their May 20, 2026 meeting. At the hearing, members of the public commented on the application and their concerns regarding the tower's impacts. Following the hearing, the Planning Commission voted unanimously to recommend approval of the CUP with the stipulations drafted by staff and reviewed at the hearing. A summary of comments from the hearing, as well as responses to those comments, is included as an attachment.

### Legal review

Conversation at the Planning Commission meeting about the rarity of similar requests in the City, coupled with public hearing comments about the tower's impacts, led to a review by the City's legal team. Kennedy and Graven's telecommunications attorney, Bob Vose, has reviewed the draft CUP and finds it and the governing ordinance are both appropriate.

### Conclusion

Because of the issues noted, staff find that the application does not meet the standards for



issuing a CUP without stipulations. Stipulations of approval are included in the resolution.

### **Financial Impact**

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No financial impact.

### **Recommendation**

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Staff recommends approval of Resolution No. 2026-70, Approving Conditional Use Permit, CUP #26-01 to Allow a 125 Foot Telecommunications Tower at 1241 72<sup>nd</sup> Avenue NE.

### **Focus on Fridley Strategic Alignment**

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

### **Attachments and Other Resources**

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1. Resolution No. 2026-70
2. CUP 26-01 Land Use Application Summary
3. CUP 26-01 Land Use Application Form
4. CUP 26-01 Application Narrative and Drawings For Public Hearing
5. CUP 26-01 Additional Application Materials
6. CUP 26-01 Additional Application Materials-2
7. CUP 26-01 Public Comments Summary

### **Vision Statement**

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

## **Resolution No. 2026-70**

### **Approving Conditional Use Permit, CUP #26-01 to Allow a 125 Foot Telecommunications Tower at 1241 72<sup>nd</sup> Avenue NE**

**Whereas,** on April 17, 2026, the City of Fridley (City) received an application to allow a telecommunications tower for the property generally located at 1241 72<sup>nd</sup> Avenue NE, legally as shown on Exhibit B (subject property); and

**Whereas,** the Overlay Zoning Districts Chapter of the Fridley City Code (Code) allows telecommunications towers to be located within properties identified in the O-3 Telecommunications Towers Overlay District without additional zoning approval; and

**Whereas,** the Non-Residential Zoning Districts Chapter of the Code requires a Conditional Use Permit (CUP) for telecommunications towers to be located outside of the O-3 Telecommunications Towers Overlay District, pursuant to the Use Standards contained in the Principal-Use Standards Chapter and Overlay Zoning Districts Chapters of Code; and

**Whereas,** the subject property is not within the O-3 Telecommunications Towers Overlay District; and

**Whereas,** on May 20, 2026, the Planning Commission held a public hearing to consider a request by Angela Campbell of AMS Wireless on behalf of property owner CTE Properties LLC, for the property, for Conditional Use Permit, CUP #26-01 to allow a telecommunications tower on the existing site; and

**Whereas,** following the public hearing at the May 20, 2026 meeting, the Planning Commission unanimously recommended approval of CUP #26-01 with the stipulations represented in Exhibit A; and

**Whereas,** on June 8, 2026, the Fridley City Council approved the stipulations in Exhibit A to this resolution as the conditions on CUP #26-01; and

**Whereas,** the petitioner, AMS Wireless, was presented with Exhibit A, the conditions for CUP #26-01 at the June 8, 2026, City Council meeting; and

**Whereas,** the Procedures chapter of the Code states that this Conditional Use Permit will become null and void one year after the City Council approval date if work has not commenced or if the petitioner has not petitioned the City Council for an extension.

**Now, therefore be it resolved,** that the City Council of the City of Fridley hereby approves CUP #26-01 and the stipulations represented in Exhibit A are hereby adopted by the City Council of the City of Fridley;

**Passed and adopted by the City Council of the City of Fridley this 8<sup>th</sup> day of June 2026.**

---

Dave Ostwald – Mayor

Attest:

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Melissa Moore – City Clerk

## **Exhibit A**

### **Stipulations**

1. The telecommunications tower must comply with all requirements of the Federal Communications Commission, Federal Aviation Administration, and National Electric Safety Code.
2. Construction, alteration, and expansion of the telecommunications facility all require building permits.
3. The telecommunications tower design must substantially be as presented in the application materials, including:
  - a. The tower must support more than two wireless facilities,
  - b. The tower must be finished with a non-corrosive material, and
  - c. The tower must be finished so as to be compatible with other buildings and structures in the area.
4. All ground equipment must be fully screened from public rights-of-way by existing structures, a brick decorative wall, or a solid 100% opaque vegetative enclosure. When used for screening purposes, chain link fences must have slats.
5. The telecommunications tower must be secured to protect against trespass, without the use of barbed or razor wire.
6. Required landscaping must be replaced as required by City Code Chapter 632, including replacement of the seven dead ash trees on the north side of the property with seven trees which meet the requirements of Chapter 632. Required landscaping must be replaced within one year of CUP approval.
7. The telecommunications tower must at all times be kept and maintained in good condition, order and repair.
8. Per 650.01.9.e.1 of the Fridley City Code, this Conditional Use Permit will become null and void one year after the City Council approval date if work has not commenced or if the Petitioner has not petitioned the City Council for an extension.

**Exhibit B**

Lot 1, Block 1, Determan Addition, according to the recorded plat thereof, Anoka County, Minnesota.



# Land Use Application Summary

**Item:** CUP #26-01

**Meeting Date:** May 20, 2026

## GENERAL INFORMATION

## SPECIAL INFORMATION

### **Applicant:**

Angela Campbell, AMS Wireless, on Behalf of  
Public Safety Towers Company

### **Requested Action:**

Public Hearing to consider Conditional Use  
Permit, CUP #26-01 for a Wireless  
Telecommunications Tower at 1241 72<sup>nd</sup> Ave NE

### **Location:**

1241 72<sup>nd</sup> Avenue NE

### **Existing Zoning:**

M-1, Light Industrial District

### **Size:**

6.09 acres

### **Existing Land Use:**

Industrial; Crysteel Manufacturing

### **Surrounding Land Use & Zoning:**

N: Industrial, M-1  
E: Industrial, M-2  
S: Multi-Family, R-3  
W: Industrial, M-2

### **Comprehensive Plan Conformance:**

The Future Land Use Map designates the  
property as Industrial

### **Zoning Ordinance Conformance:**

Section 614.04.4 requires a conditional use  
permit for a wireless facility not located on a site  
within the O-3 Telecommunications Towers and  
Wireless Facilities Overlay District.

### **Building and Zoning History:**

1949 – Lot is first platted  
1968 – First building constructed  
1976 – Detterman Welding building constructed;  
some hazardous materials removed

1980s – 2nd building + expansions permitted,  
storage area cleaned, more materials removed,  
screening installed, bikeway easement granted  
1990s & 2000s – Additional remediation occurs  
2014 – Lot is replatted under PS14-05 to  
accommodate sale of adjacent property.

### **Legal Description of Property:**

See attached survey

### **Public Utilities:**

Building is connected.

### **Transportation:**

Tower will be accessed from 73<sup>rd</sup> Ave NE

### **Physical Characteristics:**

Large industrial site with warehouse and large  
outdoor storage and parking area

### **Summary of Request:**

AMS Wireless on behalf of Public Safety Towers  
requests approval of a conditional use permit for a  
125' tall wireless telecommunications tower at  
1241 72<sup>nd</sup> Ave NE.

### **Staff Recommendation:**

City staff recommend approval of the conditional  
use permit request with stipulations.



Aerial of the Property

### **City Council Action/60 Day Action Date:**

City Council – June 8, 2026

60 Day Date – June 16, 2026

Staff Report Prepared by Nancy Abts



## Fridley Civic Campus

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

### Permit Information:

Permit Type: Conditional Use Permit  
Permit Subtype: Commercial  
Permit Number: CUP26-000001  
Work Description: New Proposed Telecommunications Tower - 125' Monopole

### Property Information:

Address: 1241 72ND AVE NE  
City, State and Zip: FRIDLEY, MN 55432  
PIN: 123024310115

### Property Owner Information:

Property Owner: CTE PROPERTIES LLC  
Property Owner Address: 52248 EMBER RD  
LAKE CRYSTAL, MN 56055

### Applicant Information:

Name: AMS Wireless On Behalf of Public Safety Towers Company  
Phone: (919) 649-2486

### Application Information:

Zoning District M-1 Light Industrial  
Other

#### SUBMITTAL REQUIREMENTS

Is the applicant the property owner? No

Will your project require a parking lot expansion of four (4) or more parking stalls. No

### Payment Information:

Payment Date  
04/17/2026

Received From  
Anegla Campbell

Payment Amount  
\$1,541.25

### Signature:

### Application Date:

Application Date: 04/17/2026  
60-Day Deadline: 06/16/2026  
120-Day Extension: 08/15/2026

### Review Dates:

| Activity Name               | Date       |
|-----------------------------|------------|
| Planning Commission Meeting | 05/20/2026 |
| City Council Meeting        | 06/08/2026 |

May 1, 2026  
Project Narrative for  
FRIDMN-0374  
1241 72<sup>nd</sup> Ave NE Fridley MN 55432  
Parcel Number: 12-30-24-31-0115

The proposed site is located on a 6.09-acre parcel owned by CTE Properties, LLC, a limited liability company under the laws of Minnesota (Crysteel Trucking). Public Safety Towers (PST) is proposing to install a new Wireless Communications Facility at 1241 72<sup>nd</sup> Ave NE Fridley MN 55432. PST is proposing to construct a 125' Monopole (tower) within a 35' x 35' lease area that will be enclosed with fencing. The purpose of the proposed site is in response to changes in technology for wireless services, and a commitment to providing better service throughout the area, to existing and potential customers. There is a need to increase coverage as well as safety services and data capabilities in this area, so this will help service the surrounding areas and fill in the current gaps in coverage.

This parcel of property is zoned M1 - Light Industrial District and will meet the following criteria:  
Maximum Height of 125'

Will support more than two wireless facilities for tower equipment as well as more than two facilities for the ground support structure.

Tower will be designed to blend in with surrounding environment

Proposed tower is a monopole design and will be finished with non-corrosive material

Proposed tower will not be illuminated

Location of tower is inside a fenced area at the Crysteel Trucking Equipment property which is currently screened from public right of ways with fencing and vegetation and not near any residential parcels.

All ground equipment will be enclosed with steel cabinet structures

Tower will be reasonably posted and secured to protect against trespass and designed to discourage unauthorized climbing

Signs no larger than four square feet in size will be posted

Ordinary and reasonable care of tower and facility will always be employed; tower and facility will be maintained in good condition order and repair so that the same shall not menace or endanger the life or property of any person

Public Safety Towers will install and maintain the tower and facility in compliance with the requirements of the National Electric Safety Code and all FCC, State and local regulations, and in such a manner that will not interfere with the use of other property

All maintenance or construction on tower and facility will be performed by qualified personnel

Compliance with all FCC radio frequency standards will be maintained by public safety towers and copies of all FCC information will be provided to the City annually

In the event the use of the tower or facility is discontinued by public safety tower company or if a notice to FCC is filed for discontinued use, tower owner will provide written notice to the City.

An attempt was made to locate a new telecommunications facility on one of the pre-approved properties listed on Fridley City Code Chapter 205.30 Telecommunications Towers and Facilities District, Appendix A. The only property on the list that met the location criteria is number 9 on the list, the Cummins Corporation. The Cummins Corporation declined a ground lease offer for a tower. George Mbuthia, Logistics Site Manager advised that the Cummins Corporation is transforming their property and a tower would hinder that process.

Please see documents attached below:

Site Lease Agreement between Crysteel Trucking & Public Safety Towers dated 2/17/2026

FAA Determination of No Hazard Letter dated 3/13/2026

FCC Antenna Registration dated 4/10/2026

Radio Frequency Electromagnetic Energy (RF-EME) Compliance Report dated 3/15/2026

Environmental Geotechnical Report by TEP (Tower Engineering Professionals) dated 3/19/2026

Documents uploaded to the Portal:

Survey, SMW Engineering Group dated 12/3/2025

Site Plan / Site Drawings, AMS Wireless Solutions dated 10/24/2025

Valmont Tower Design dated 4/1/2026

Letter of Authorization from Property Owner dated 4/15/2026

Please let me know if you have any questions or need any additional information.

Thank you!

Angela Campbell  
Project Manager  
919.649.2486



4431 Town Center Place  
Kingwood, TX 77339  
[angela@ams-wireless.com](mailto:angela@ams-wireless.com)





## **GROUND LEASE AGREEMENT**

THIS GROUND LEASE AGREEMENT (“**Agreement**”), dated as of the later of the signature dates below (the “**Effective Date**”), is entered into by and between CTE Properties, LLC, a Minnesota limited liability company (“**Landlord**”), and Public Safety Towers, LLC, a Delaware limited liability company (“**Tenant**”) (collectively referred to as the “**Parties**”).

### **RECITALS**

WHEREAS, Landlord is the legal owner of the Parcel, located at 1241 72<sup>nd</sup> Avenue NE, Fridley, MN 55432, in the County of Anoka, State of Minnesota, APN: 12-30-24-31-0115 (collectively, the “**Parcel**”), as described in **Exhibit A – Parcel Description** with the full right, power, and authority to enter into this Agreement and to grant all consents and authorizations required in connection with the execution of this Agreement; and

WHEREAS, Landlord desires to grant to Tenant the right to use a portion of the Parcel in accordance with this Agreement; and

WHEREAS, Tenant desires to lease a certain portion of the Parcel for the placement of a Facility (as defined in Section 2.1) in accordance with the terms of this Agreement.

**NOW, THEREFORE**, in consideration of the mutual agreements contained herein, and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

#### **1. PREMISES.**

1.1. General. Landlord agrees to lease to Tenant, and Tenant agrees to lease from Landlord, a certain portion of the Parcel containing approximately 1,225 square feet with approximate dimensions of 35’ x 35’, including the air space above such ground space (the “**Premises**”), as described in **Exhibit B – Site Plan**, for the placement of a Facility (as defined in Section 2.1) in accordance with the terms of this Agreement. Tenant’s rights hereunder shall also include a right to access thereto and utilities, as described in Section 6 (Access) and Section 10 (Utilities) below, which shall be appurtenant to Tenant’s leasehold rights hereunder, together with other appurtenant rights to the Premises. Tenant shall have the right to survey the Premises and supplement **Exhibit B – Site Plan** with the legal description of the Premises, as may be expanded pursuant to this Agreement. Landlord and Tenant agree that any portion of the Facility, as defined below, that may be conceptually described in **Exhibit B – Site Plan** shall not be deemed to limit Tenant’s Permitted Use.

1.2. Intentionally Omitted.

#### **2. PERMITTED USE.**

2.1. General. Tenant may use the Premises for the transmission and reception of communications signals and for utilities, and the installation, construction, maintenance, operation, repair,

replacement and upgrade of fixtures and related equipment, cables, accessories and improvements, which may include a suitable support structure, associated antennas, equipment shelters or cabinets, generators, panels, fencing and any other items necessary or desirable in connection therewith (collectively, the “**Facility**”), including, but not limited to access as well as the rights detailed in this Agreement and other uses reasonably related thereto or permitted by law (the “**Permitted Use**”).

- 2.2. Due Diligence. Tenant and its agents, representatives, employees, permittees, consultants, engineers, contractors, and subcontractors (collectively, “**Tenant’s Agents**”) have the right to inspect, examine, and conduct geological or engineering tests, including but not limited to, soil borings, drainage testing, material sampling, radio frequency testing, and other studies of the Parcel (collectively, the “**Tests**”), to determine the feasibility or suitability of the Parcel for Tenant’s intended use as a Facility, all at Tenant’s cost and expense. Further, Tenant has the right to apply for and obtain licenses, permits, or required approvals, as deemed necessary or appropriate at Tenant’s sole discretion for its use of the Premises, throughout the Term of the Agreement, including, without limitation, applications for zoning approvals, zoning variances, zoning ordinances, special use permits, construction permits, and approvals necessary to comply with all applicable laws, rules, statutes and regulations, relating to Tenant’s use of the Facility (collectively, the “**Government Approvals**”), and initiate the ordering and/or scheduling of necessary utilities, and otherwise to perform those tasks on or off the Parcel that are necessary, at Tenant’s sole discretion, to determine the suitability of the Parcel for the Permitted Use, including, but not limited to, investigating the physical condition of the Parcel, the environmental history of the Parcel, and Landlord’s title to the Parcel, all at Tenant’s cost and expense. Tenant further has the right to obtain a title report or commitment for a leasehold title policy from a title insurance company of its choice and to have the Parcel surveyed by a licensed surveyor of Tenant’s choice. Tenant shall not be liable to the Landlord or any third party on account of any patent or latent pre-existing defect or condition on or with respect to the Parcel, whether or not such defect or condition is disclosed by Tenant’s inspections. Landlord agrees to reasonably cooperate with Tenant in connection with obtaining Government Approvals, title insurance, and any other rights Tenant may reasonably require in connection with Tenant’s Permitted Use.
- 2.3. Staging. For a period of ninety (90) days following the start of construction, and thereafter, as needed for maintenance, operation, repair, replacement and upgrade of the Facility, Landlord grants Tenant, Tenant’s Agents, its subtenants, sublessees, licensees and sublicensees (collectively, the “**Subtenants**”), the right to use approximately 500 square feet of the Landlord’s Parcel, and/or adjoining, or surrounding property (the “**Surrounding Property**”), as may reasonably be required during construction and installation of the Facility
- 2.4. Modifications. Tenant has the right to modify, supplement, replace, upgrade, and remove the Facility within the Premises at any time during the Term, at Tenant’s sole discretion, and Tenant shall also have the right to make such alterations to the Premises in connection therewith.

### 3. TERM.

- 3.1. Initial Term. The initial term of this Agreement shall be for ten (10) years (the “**Initial Term**”) and commence upon the Effective Date.
- 3.2. Extension Terms. This Agreement shall automatically renew for two, additional ten (10) year terms (each additional ten (10) year term shall be defined as an “**Extension Term**”), upon the same terms and conditions set forth herein, unless the Agreement has been terminated pursuant to Section 7 (Termination), or the Tenant notifies Landlord in writing of Tenant’s intention not to renew this Agreement at least sixty (60) days prior to the expiration of the Initial Term or the then-existing Extension Term.
- 3.3. Annual Terms. At the conclusion of the Initial Term and all Extension Terms, this Agreement shall continue in force upon the same covenants, terms and conditions for a further term of one (1) year, and for annual terms thereafter (each additional one (1) year term shall be defined as an “**Annual Term**”) until the Agreement has been terminated pursuant to Section 7 (Termination) or terminated by either party hereto by giving to the other party hereto written notice of its intention to so terminate at least six (6) months prior to the end of the then-existing Annual Term, whichever occurs first.
- 3.4. Holdover Term. If Tenant remains in possession of the Premises after the termination of this Agreement, other than pursuant to Section 12 (Removal/Restoration), then Tenant shall be deemed to be occupying the Premises on a month-to-month basis (the “**Holdover Term**”), subject to the terms and conditions of this Agreement.
- 3.5. The Initial Term, any Extension Terms, any Annual Terms and the Holdover Term are collectively referred to as the “**Term.**”

### 4. RENT.

- 4.1. Rent Commencement. Commencing on the first day of the month following the date that Tenant commences construction on the Premises (the “**Rent Commencement Date**”), Tenant shall a Landlord on or before the fifth 5<sup>th</sup> da of each calendar month in advance One (the “**Rent**”), via electronic payment, unless Landlord specifies an alternative means for Rent payments in writing to Tenant. The initial Rent payment will be transmitted by Tenant to Landlord within forty-five (45) days after the Rent Commencement Date. Landlord shall provide to Tenant the account details for electronic payment and a W-9 on or before the Effective Date. The Rent Commencement Date shall be memorialized by written notification from Tenant to Landlord.
- 4.2. Rent Escalator. On the first anniversary of the Rent Commencement Date, and on each subsequent anniversary of the Rent Commencement Date throughout the Term of the Agreement, Rent shall be increased by of the Rent paid during the immediately prior year.

- 4.3. Rent Proration. In the event this Agreement is terminated, the Rent will be prorated for any partial month, based on a three hundred sixty-five (365) day year.
- 4.4. Late Fee. Rent shall be due on or before the fifth (5<sup>th</sup>) day of each month in advance and will be delinquent if not paid by the tenth (10<sup>th</sup>) day of each month of the Term. If payment is not received by Landlord within thirty (30) days of written notice of nonpayment (the “**Late Rent Period**”), Tenant shall pay to Landlord an additional sum of ten percent (10%) of the past due rent as a late fee; provided, however, that no late fees shall be due for the first (1<sup>st</sup>) time Tenant is late in any single calendar year. The Parties agree that this late fee represents a fair and reasonable estimate of the administrative costs that Landlord will incur by reason of a past due payment by Tenant. Acceptance of any late fee shall not constitute a waiver from exercising any of the other rights and remedies available to Landlord under this Agreement, at law or in equity, including, but not limited to, any interest charges imposed herein.
5. GOVERNMENT APPROVALS. Landlord agrees that Tenant’s obligations under this Agreement are contingent upon Tenant’s ability to obtain, maintain, and comply with all Government Approvals. Landlord authorizes Tenant to prepare, execute and file all required applications to obtain Government Approvals for the Permitted Use and agrees to reasonably assist Tenant with such applications and with obtaining and maintaining the Government Approvals.
6. ACCESS.
- 6.1. 24/7 Access. At all times throughout the Term of this Agreement, and at no additional charge to Tenant, Tenant and Tenant’s Agents and service providers shall have twenty-four (24) hours per day, seven (7) days per week pedestrian and vehicular access (the “**Access**”) to and over the Parcel, from an already existing open and improved public road to the Premises, for the installation, maintenance and operation of the Facility and any utilities serving the Premises. Tenant may use an unmanned aircraft system, such as a drone for imagery at height, solely in connection with its Permitted Use and for the purpose of obtaining imagery of Tenant’s improvements on the Parcel. In the event any public utility or other service provider is unable to use the Access provided to Tenant, Landlord agrees to grant additional Access either to Tenant or to the public utility or other service provider, for the benefit of Tenant, at no cost to Tenant.
- 6.2. Non-Exclusive Access. Notwithstanding and in connection with the foregoing, Landlord grants to Tenant a right of Access from a public right of way to the Premises, over a portion of the Parcel, in a location identified by Tenant in **Exhibit B – Site Plan**. From and after the Effective Date, Landlord shall not, and shall not permit its other tenants, their subtenants, or any of their invitees, occupants or licensees on the Parcel to: (i) enter any portion of the Premises without the prior written consent of Tenant which Tenant may withhold in its sole and absolute discretion; or (ii) use any portion of the Parcel or install equipment or make any alterations to the Parcel which will cause interference with Tenant’s operations or use of the Parcel. If any such interference occurs, Landlord shall use its best efforts to promptly eliminate the interference. Landlord’s failure to comply with this Section 6.2 shall constitute a material breach of this Agreement.

- 6.3. Locks. Landlord agrees to provide to Tenant such codes, keys and other instruments necessary for such Access at no additional cost to Tenant to provide entry through the Parcel and onto the Premises, as may be applicable now or in the future. Where feasible, Landlord agrees that Tenant has a right to use its own locks on the Parcel for Access to the Premises, all at Tenant's cost and expense, so long as Tenant's locks do not interfere with Landlord's use of the Parcel.
- 6.4. Access Condition. Landlord shall be responsible for maintaining and repairing the Access to the Premises on the Parcel, except for damage beyond ordinary wear and tear caused by Tenant's use of such Access.
- 6.5. Default by Uncured Access. Landlord acknowledges that in the event Tenant cannot obtain Access to the Premises, Tenant shall incur significant damage. If Landlord fails to provide the Access granted by this Section 6 (Access), or reasonable temporary alternate vehicular and pedestrian Access, such failure shall be a default under this Agreement pursuant to Section 18 (Default and Right to Cure). In addition, if Landlord or its employees or agents impede or deny Access to Tenant, Tenant may, without waiving any other rights that it may have at law or equity, deduct from Rent an amount equal to Five Hundred Dollars (\$500.00) for each day that such Access is impeded or denied.
7. TERMINATION. This Agreement may be terminated, without penalty or further liability, as follows:
- 7.1. By Tenant, upon written notice to Landlord at any time prior to the commencement of construction.
- 7.2. By Tenant, upon written notice to Landlord at any time during the Term, if Tenant is unable to obtain or maintain any Government Approvals, including without limitation any required approvals or the issuance of a license or permit by any agency, board, court or other governmental authority, necessary for the construction or operation of the Facility as now or hereafter intended by Tenant; or if Tenant determines, in its sole discretion that the cost of or delay in obtaining or retaining the same is burdensome or commercially unreasonable; or that the environmental condition of the Premises is unsuitable for Tenant's use, or if Tenant believes that the leasing or continued leasing of the Premises would expose Tenant to undue risks of liability to a government agency or other third party.
- 7.3. By Tenant, upon sixty (60) days prior written notice to Landlord following commencement of construction, for any reason or no reason, so long as Tenant pays Landlord a termination fee equal to three (3) months' Rent, at the then-current rate, provided, however, that no such termination fee will be payable by Tenant under any termination right provided for in any other section of this Agreement.
- 7.4. By Tenant, upon thirty (30) days prior written notice at any time during the Term, if the Landlord remains in default after all applicable cure periods in Section 18 (Default and Right to Cure) and in this Agreement.

7.5. By Landlord, upon thirty (30) days prior written notice at any time during the Term, if Tenant remains in material default after all applicable cure periods in Section 18 (Default and Right to Cure) and in this Agreement.

7.6. Or as otherwise expressly provided for in this Agreement.

8. **INTERFERENCE.**

8.1. General. For the purposes of this Agreement, “interference” may include, but is not limited to, any use that causes electronic or physical obstruction with Tenant’s Permitted Use.

8.2. Tenant’s Non-Interference with Pre-Existing Frequencies on the Parcel. Landlord has provided Tenant with a list of radio frequency user(s) and frequencies used on the Parcel as of the Effective Date pursuant to **Exhibit C – Pre-Existing Frequencies**. Tenant warrants that its use of the Premises will not interfere with those pre-existing radio frequency uses on the Parcel, as long as the pre-existing radio frequency user(s) operate and continue to operate within their respective frequencies and in accordance with all applicable laws and regulations. Landlord shall provide prior written notice to Tenant of any expansion or change to such pre-existing uses, but in no event shall such expansion or change interfere with Tenant’s Permitted Use or frequencies used by Tenant and Tenant’s subtenants and licensees.

8.3. Landlord’s Non-Interference. Landlord shall not, nor shall Landlord permit its employees, tenants, licensees, invitees, agents, or independent contractors to, interfere in any way with the Facility, the operations of Tenant or the rights of Tenant under this Agreement. Landlord shall cause such interference to cease within twenty-four (24) hours, or within a reasonable time frame approved by Tenant in writing, after receipt of notice of interference from Tenant. In the event any such interference does not cease within the aforementioned cure period, then the Parties acknowledge that Tenant will suffer irreparable injury, and therefore, Tenant will have the right, in addition to any other rights that it may have at law or in equity, for Landlord's breach of this Agreement, to elect to enjoin such interference or to immediately terminate this Agreement upon notice to Landlord without a waiver of any other rights or remedies.

8.4. Future Third-Party Interference. Landlord agrees not to sell, lease, or use any areas of the Parcel that the Landlord owns and/or controls, after the Effective Date, or grant any other right to any third party, if the exercise of such grant may in any way adversely affect or interfere with the Facility, Tenant’s Permitted Use, or the rights of Tenant under this Agreement. Landlord shall notify Tenant in writing prior to granting any third party the right to install and operate communications equipment on the Parcel. If Tenant observes interference, Tenant may conduct a radio frequency propagation test or other applicable tests, at Tenant’s sole discretion. Landlord shall reimburse Tenant for any costs and expenses of such testing, if the tests demonstrate interference unacceptable to Tenant, at Tenant’s sole determination.

9. MAINTENANCE. Tenant shall keep and maintain the Premises in good condition, reasonable wear and tear and damage from the elements excepted. Landlord shall maintain and repair the Parcel and access thereto, which is under the ownership and/or control of Landlord, and all Access areas in good and tenantable condition, subject to reasonable wear and tear and damage from the elements.

## 10. UTILITIES.

10.1. Right to Order and Install Utilities for Permitted Use. Tenant shall have the right to install, upgrade and maintain utilities, including but not limited to electric power and fiber, and to improve present utilities on the Parcel and the Premises, all at Tenant's cost and expense. Landlord hereby grants to any utility and service provider an easement, in, on, under and over the Parcel, from an open and improved public road to the Premises, and upon the Premises, associated with Tenant's Permitted Use. Upon any utility and/or service provider's request, Landlord shall execute a separate recordable easement evidencing this grant, at no cost to Tenant or to the applicable utility or service provider, in the utility or service provider's standard form. Tenant shall have the right to initiate the ordering and/or scheduling of necessary utilities and shall prepare utility applications, and Landlord agrees to reasonably cooperate and execute any required applications for obtaining and maintaining utilities or services. In the event Tenant is unable to secure timely utilities and services, Landlord agrees to permit Tenant to install a submeter and connect to Landlord's utility or other service. In such instance, Tenant shall reimburse Landlord for Tenant's consumption of utilities and services as measured by the applicable submeter.

10.2. Tenant's Payment for Utilities Consumed. Tenant shall be responsible for paying all utility and charges for electricity, fiber or any other utility used or consumed by Tenant on the Premises.

10.3. Interruptions. Landlord acknowledges that Tenant provides a communication service which requires utility and other services to operate and must operate twenty-four (24) hours per day, seven (7) days per week. In the event of a utility or service interruption, Landlord agrees to allow Tenant and Tenant's subtenants the right to utilize temporary utility and service sources until stable utilities and services are restored. In the event the temporary utility and service sources require use of the Parcel outside the Premises, Tenant may use additional space on the Parcel, at no additional cost to Tenant, subject to Landlord's written approval, approval not to be unreasonably withheld, conditioned, or delayed.

11. ENVIRONMENTAL. Landlord and Tenant each agree that they have not and shall not use, generate, store or dispose of any Hazardous Material (as defined in this Section 11) on, under, about or within the Parcel in violation of any law or regulation as may now, or at any time hereafter, be in effect. Should Landlord become aware of any Hazardous Materials contamination, Landlord shall immediately notify Tenant. Landlord and Tenant agree that each shall be responsible for compliance with any and all applicable governmental laws, rules, statutes, regulations, codes, ordinances, or principles of common law regulating or imposing standards of liability or standards of conduct with regard to protection of the environment or worker health and safety, as may now or at any time hereafter be in effect, to the extent such apply to that Party's activity conducted in or on the Parcel. As used herein, "**Hazardous Materials**" shall mean hazardous substances, including asbestos-containing materials and lead paint, petroleum, and any substance, chemical or waste identified as hazardous, toxic, or dangerous in any applicable federal, state or local law or regulation. Attached hereto as **Exhibit D - Hazardous Substances Certification and Indemnity Agreement** incorporated by reference as if fully set forth herein.

12. REMOVAL/RESTORATION. All portions of the Facility brought onto the Parcel by Tenant shall be and remain Tenant's personal property and, at Tenant's discretion, may be removed by Tenant at any time during the Term and for a period of ninety (90) days thereafter. Landlord covenants and agrees that no part of the Facility constructed, erected, or placed on the Parcel by Tenant shall become, or be considered as being affixed to or a part of, the Parcel, it being the specific intention of Landlord that all improvements of every kind and nature constructed, erected, or placed by Tenant on the Parcel shall be and remain the property of Tenant. Notwithstanding the foregoing, at the end of the Term, at Tenant's option, Tenant may leave such any of such property at the Premises and transfer such remaining property to Landlord with an as-is bill of sale.
13. SUBLEASE. Tenant shall have the right to sublease or license any portion of the Premises and its rights herein, in whole or in part, to a third-party whose use is consistent with the Permitted Use at Tenant's sole discretion and without Landlord's consent.
14. ASSIGNMENT. Upon notice to Landlord, Tenant has the right to assign this Agreement and its rights herein, to a third-party, at Tenant's sole discretion and without Landlord's consent. Tenant shall be relieved of all future performance, liabilities, and obligations under this Agreement upon such assignment and assumption of obligations by the assignee.
15. INSURANCE. Tenant shall provide Commercial General Liability Insurance with a limit of no less than One Million Dollars (\$1,000,000.00) per occurrence and in the aggregate, written on ISO form CG 00 01 or its equivalent and from a reputable insurance company authorized to do business where the Premises is located, with Landlord included as an additional insured. Certificates evidencing such insurance shall be furnished to Landlord promptly following execution of this Agreement. Tenant may satisfy this requirement by obtaining the appropriate endorsement to any master policy of liability insurance Tenant may maintain. Tenant shall self-insure or maintain its own policy of property insurance for its Facility. Landlord and Tenant hereby mutually release each other (and their successors or assigns) from liability and waive all right of recovery against the other for any loss or damage covered by their respective first party property insurance policies for all perils insured thereunder. In the event of such insured loss, neither party's insurance company shall have a subrogated claim against the other.
16. INDEMNIFICATION.
  - 16.1. Tenant Indemnification. Tenant agrees to indemnify, defend and hold Landlord harmless from and against any and all injury, loss, damage or liability, costs or expenses in connection with a third party claim (including reasonable attorneys' fees and court costs) arising directly from the installation, use, maintenance, repair or removal of the Facility or Tenant's breach of any provision of this Agreement, except to the extent attributable to the negligent or intentional act or omission of Landlord, its employees, invitees, agents or independent contractors.
  - 16.2. Landlord Indemnification. Landlord agrees to indemnify, defend and hold Tenant harmless from and against any and all injury, loss, damage or liability, costs or expenses in connection with a third party claim (including reasonable attorneys' fees and court costs) arising from the negligence or willful misconduct of Landlord, its employees, invitees, agents or independent contractors, or the condition of the Parcel not directly caused by Tenant, or Landlord's breach



of any provision of this Agreement, except to the extent attributable to the negligent or intentional act or omission of Tenant, its employees, agents or independent contractors.

- 16.3. Indemnification Protocols. The indemnified Party: (i) shall promptly provide the indemnifying Party with written notice of any claim, demand, lawsuit, or the like for which it seeks indemnification pursuant to this Section 16 (Indemnification) and provide the indemnifying Party with copies of any demands, notices, summonses, or legal papers received in connection with such claim, demand, lawsuit, or the like; (ii) shall not settle any such claim, demand, lawsuit, or the like without the prior written consent of the indemnifying Party; and (iii) shall fully cooperate with the indemnifying Party in the defense of the claim, demand, lawsuit, or the like. A delay in notice shall not relieve the indemnifying Party of its indemnity obligation, except (1) to the extent the indemnifying Party can show it was prejudiced by the delay; and (2) the indemnifying Party shall not be liable for any settlement or litigation expenses incurred before the time when notice is given.

## 17. WARRANTIES.

- 17.1. General. Tenant and Landlord acknowledge and represent to each other that it is duly organized, validly existing and in good standing and has the right, power, and authority or capacity, as applicable, to enter into this Agreement and bind itself hereto through the party or individual set forth as signatory for the party below.
- 17.2. Landlord Warranties. Landlord represents, warrants and agrees that: (i) Landlord solely owns the Parcel as a legal lot in fee simple; (ii) the Parcel is not and will not be encumbered by any liens, restrictions, mortgages, covenants, conditions, easements, leases, or any other agreements of record or not of record, which would adversely affect Tenant's Permitted Use and enjoyment of the Premises under this Agreement; (iii) the Parcel is free of Hazardous Materials, except as disclosed on **Exhibit E – Disclosures of Hazardous Materials**, and has never been subject to any contamination or hazardous conditions resulting in any environmental investigation, inquiry or remediation, (iv) there exist no underground tanks on the Parcel; and (v) Landlord's execution and performance of this Agreement will not violate any laws, ordinances, covenants or the provisions of any mortgage, lease or other agreement binding on Landlord, and Landlord's execution, delivery, and performance of this Agreement, and the terms and conditions contained herein, do not and will not violate or contravene the terms and conditions of any existing lease, lien, mortgage, and/or Deed of Trust on the Parcel and that entering into this Agreement will not cause the Landlord to be in Default under any such existing lease, lien, mortgage, and/or Deed of Trust, nor will it trigger any acceleration clause contained therein.
- 17.3. Quiet Enjoyment. Landlord grants to Tenant sole, actual, quiet and peaceful use, enjoyment and possession of the Premises in accordance with the terms of this Agreement without hindrance or ejection by any persons.
- 17.4. Landlord's Liens. Landlord will promptly pay when due all liens and monetary encumbrances against the Parcel. If the Parcel is or becomes encumbered by a deed to secure a debt, mortgage or other security interest, then Landlord will provide promptly to Tenant a mutually agreeable

subordination, non-disturbance and attornment agreement executed by Landlord and the holder of such security interest substantially in the form attached hereto as **Exhibit F – Subordination, Non-Disturbance and Attornment Agreement**, or in the mortgagee's commercially standard form acceptable to Tenant.

18. DEFAULT AND RIGHT TO CURE.

18.1. Tenant Default. The following will be deemed a default by Tenant and a breach of this Agreement: (i) non-payment of Rent, if such rent remains unpaid for more than forty-five (45) days after written notice from Landlord of such failure to pay. Landlord's written notice shall not be sent until the expiration of the Late Rent Period provided in Section 4 (Rent); or (ii) Tenant's failure to perform any term or condition under this Agreement within forty-five (45) days of written notice from Landlord specifying the failure. No such failure, however, will be deemed to exist if Tenant has commenced to cure such default within such period and provided that such efforts are prosecuted to completion with reasonable diligence. If Tenant remains in default beyond any applicable cure period, then Landlord will have the right, as its sole and exclusive remedies, to (1) pursue a judgment for direct damages against Tenant, and/or (2) to pursue specific performance, injunction, or declaratory judgment, and/or (3) to terminate this Agreement pursuant to Section 7.5 (Termination). In no event shall Tenant be liable for consequential, punitive, incidental, indirect or special damages, or lost revenue, profits, business opportunity, enterprise value, goodwill or similar losses, however caused, based on any theory of liability.

18.2. Landlord Default. The following will be deemed a default by Landlord and a breach of this Agreement: (i) Landlord's failure to provide the Access to the Premises as required by Section 6 (Access) within twenty-four (24) hours after written notice of such failure; (ii) Landlord's failure to cure an interference problem as required by Section 8 (Interference) within twenty-four (24) hours after written notice of such failure; or (iii) Landlord's failure to perform any term or condition, or Landlord's breach of any warranty or covenant, under this Agreement for more than forty-five (45) days after written notice from Tenant specifying the failure. No such failure, however, will be deemed to exist if Landlord has commenced to cure the default within such period and provided such efforts are prosecuted to completion with reasonable diligence. Notwithstanding the foregoing, in regard to (iii) only, if any Landlord default affects Tenant's operations on the Premises, then such cure period shall be shortened to ten (10) days, and Tenant shall have the right, but not the obligation, to take reasonable self-help actions to effect a cure during such cure period, at Landlord's cost. If Landlord remains in default beyond any applicable cure period, Tenant will have: (1) the right to cure Landlord's default and to deduct the costs of such cure from any monies due to Landlord from Tenant, and/or (2) the right to terminate this Agreement pursuant to Section 7.4 (Termination), and/or (3) any and all other rights available to it under law and equity.

19. NOTICES. All notices, communications, requests and demands hereunder shall be in writing and shall be deemed effective (i) after three (3) days when deposited in the U.S. mail, certified and postage prepaid, or (ii) after one (1) day when sent via overnight delivery by a nationally recognized courier, or (iii) on the business day it was sent, if sent during business hours (8:00 am to 5:00 pm,

Pacific Time Zone), via e-mail to the addresses set forth below with a copy also sent via the method described in (i) or (ii) above:

If to Tenant: Public Safety Towers, LLC  
701 Palomar Airport Road, Suite 160, Carlsbad, CA 92011  
Attention: Lease Notices  
E-mail Address: [notices@pstctowers.com](mailto:notices@pstctowers.com)

With a copy to: Public Safety Towers, LLC  
701 Palomar Airport Road, Suite 160, Carlsbad, CA 92011  
Attention: Asset Management  
E-mail Address: [asset.management@pstctowers.com](mailto:asset.management@pstctowers.com)

If to Landlord: CTE Properties, LLC  
PO Box 733  
Lake Crystal, MN 56055  
Attention: Tim Leibfried  
Telephone No.: (507) 726-4768  
E-mail Address: [tleibfried@crysteeltruck.com](mailto:tleibfried@crysteeltruck.com)

Either Party may change its notice address upon thirty (30) days prior written notice to the other Party. Notwithstanding the foregoing, any notice to Tenant that would permit Landlord to terminate this Agreement shall be sent by certified mail, return receipt requested to the Parties indicated above, with "NOTICE OF DEFAULT" designated in the subject line to be effective notice hereunder.

20. CONDEMNATION. In the event Landlord receives notification of any threatened or pending condemnation proceedings affecting the Parcel, Landlord will provide notice thereof to Tenant within twenty-four (24) hours. If a condemning authority takes all of the Parcel, or a portion sufficient, in Tenant's sole determination, to render the Premises unsuitable for Tenant, this Agreement will terminate as of the date the title vests in the condemning authority, provided, however that Tenant may terminate the Lease earlier upon not less than thirty (30) days' notice to Landlord, after Tenant becomes aware of such threatened or pending proceedings. The Parties will each be entitled to pursue their own separate awards in the condemnation proceeds, which for Tenant will include but not be limited to, where applicable, the value of its Facility and leasehold rights hereunder, moving expenses, and business dislocation expenses. Landlord shall immediately refund to Tenant any prepaid Rent on a *pro rata* basis.

21. CASUALTY.

21.1. Notice. Landlord will provide notice to Tenant of any casualty or other harm affecting the Parcel within twenty-four (24) hours of the casualty or other harm.

21.2. Premises Rendered Unsuitable. If any part of the Facility or the Parcel is damaged by casualty or other harm as to render the Premises unsuitable, in Tenant's sole determination, then Tenant may terminate this Agreement by providing written notice to Landlord, which termination will be effective as of the date of such casualty or other harm. Tenant will be entitled to collect all

insurance proceeds in connection with the Facility, whether or not Tenant terminates this Agreement, and Landlord shall reimburse Tenant for any prepaid Rent on a *pro rata* basis. Landlord agrees to permit Tenant to place temporary facilities on the Parcel, but only until such time as Tenant is able to activate a replacement facility at another location; notwithstanding the termination of this Agreement, such temporary facilities will be governed by all of the terms and conditions of this Agreement, including Rent, prorated equitably relative to the size of such temporary facilities.

21.3. Premises Rebuilt or Restored. If Tenant undertakes to rebuild or restore the Premises and/or the Facility, as applicable, Landlord agrees to permit Tenant to place temporary facilities on the Parcel, at a location mutually agreeable to Landlord and Tenant, at no additional Rent until the reconstruction of the Premises and/or the Facility is completed. Landlord agrees that the Rent shall be abated until the Parcel and/or the Premises are rebuilt or restored, unless Tenant places temporary facilities on the Parcel in accordance with Section 21.2.

22. WAIVER OF LANDLORD'S LIENS. Landlord waives any and all lien rights it may have, statutory or otherwise, concerning the Facility or any portion thereof. The Facility shall be deemed personal property for purposes of this Agreement, regardless of whether any portion is deemed real or personal property under applicable law.

23. OTHER PAYABLE CHARGES. Unless specified otherwise in this Agreement, Tenant shall not be liable for any charges or expenses in connection with the use of the Premises by Tenant. Further, all amounts permitted to be charged by Landlord under this Agreement shall be billed to Tenant within one (1) year from when the charges were incurred, and in no event shall Tenant be liable for any charges billed to Tenant after such period. Notwithstanding the foregoing, Landlord shall not be obligated to send Tenant written notice of the Rent due under Section 4.1 (Rent Commencement) above. The provisions of this Section 23 (Other Payable Charges) shall survive the termination or expiration of this Agreement.

#### 24. TRANSFERS OF THE PARCEL OR PREMISES.

24.1. Transfer by Landlord. Subject to the terms of this Agreement and except as provided in Section 26 below, Landlord may sell or otherwise transfer the Parcel or a portion thereof to a third party, provided: (i) the sale is made subject to the terms of this Agreement; and (ii) the transferee agrees to fully assume and perform Landlord's obligations under this Agreement. Within ten (10) days of such transfer, Landlord or its successor shall send the documents listed below to Tenant:

- i. New deed to the Parcel
- ii. Assignment and Assumption of this Agreement
- iii. Form W-9 for transferee
- iv. Full contact information for new Landlord including phone number(s)

Until Tenant receives all such documents, Tenant's failure to make payments under this Agreement shall not be an event of default and Tenant reserves the right to hold payments due under this Agreement. Such transfer shall in no way limit or impair the obligations of Landlord

under this Agreement, including interference and access obligations, or affect Tenant's rights under this Agreement. In the event that the transfer occurs by operation of law (i.e., not by deed), such transferee shall provide documentation reasonably acceptable to Tenant to evidence such transfer.

**24.2. Right of First Refusal.**

- (a) During the Term of this Agreement, Tenant shall have the right of first refusal to match any offer which Landlord desires to accept to (i) sell, transfer or otherwise dispose of its fee interest in the Parcel, whether separately or as part of a larger Parcel of which the Parcel is a part or (ii) transfer or otherwise assign Landlord's rights and obligations under this Agreement by transfer of anything less than the whole of Landlord's fee interest in the Premises (by ground lease, easement, assignment of rents or otherwise).
- (b) Tenant shall exercise such right within forty-five (45) days of Landlord giving Tenant written notice of all terms of the offer (including delivering copies of any transaction or offer documents provided to Landlord) (the "**Offer**"). If Tenant exercises the right of first refusal then the closing of the transaction contemplated by the Offer will take place on the timeline set out in the Offer. If Tenant fails to timely exercise its right under the terms of this section, then Landlord will be entitled to transfer according to the terms of the Offer to the third-party offeror, subject to the terms of this section. If Tenant fails to timely exercise its right under the terms of this section, and for any reason Landlord does not complete the transfer to the third-party offeror on the terms contained in the Offer within six months of Tenant's election not to exercise its right, then Landlord must resubmit the Offer as well as any other offer to Tenant before completing the transfer, and such offers will be subject to Tenant's right of first refusal under this section.
- (c) To the extent that any agreement or transfer is made in contravention of this provision, Landlord shall not be released from its obligations to Tenant under this Agreement, and Tenant shall have the right to look to Landlord and the third party for the full performance of this Agreement.
- (d) Notwithstanding the foregoing, the right of first refusal shall not apply to any sale or conveyance to an entity related to or affiliated with Landlord as a matter of estate planning or restructuring of the Landlord's business such that Landlord (or the current principals thereof if Landlord is a business entity) retains at least a 51% ownership interest in Landlord.

**25. CHANGES TO ZONING OR ENCUMBRANCE.** Landlord shall not initiate or consent to any change in the zoning of the Premises or the Parcel, or impose or consent to any other use, or encumbrance or restriction that would prevent or limit Tenant from using the Premises or Parcel for the Permitted Use, the Access or otherwise impair Tenant's rights hereunder.

26. ANTI-PIRACY/PARTIAL TRANSFERS.

26.1. Landlord agrees that it will not offer to, or accept any offer to, transfer, convey, assign, lease, or grant an easement for any portion of Landlord's rights under this Agreement or any interest in the Premises or the rents due hereunder, including any "lease buyout" (a "Partial Transfer"), other than in connection with a full transfer of the fee interest real estate comprising the Premises, together with a full assignment and assumption of Landlord's obligations under this Agreement.

26.2. In the event that the foregoing provision is deemed unenforceable by the applicable jurisdiction through an unappealable judgement, then if Landlord receives a written offer from, or desires to offer to, a third party seeking a Partial Transfer (the "**Partial Offer**"), Landlord shall furnish Tenant with a copy of the Partial Offer within ten (10) days of receipt of the Partial Offer. Tenant shall have the right within sixty (60) days after receipt of such copy to have the preferential right and option to acquire the Partial Interest on the same terms and conditions of the Offer in writing. Such writing shall be in the form of a contract substantially similar to the Partial Offer. Further, Tenant may, at its sole discretion, assign its rights in this Section 26 to a third party separate and apart from Tenant's rights as a lessee hereunder. If Tenant chooses not to exercise this right or fails to provide written notice to Landlord within the sixty (60) day period, Landlord may transfer, convey, assign, or lease such property interest in or related to the Premises and/or the Access pursuant to the Partial Offer, subject to the terms of this Agreement, unless (a) any of the terms of the Partial Offer are modified in any way, or (b) the transaction described in the Offer does not occur within six (6) months. In the event that Landlord effects a Partial Transfer after Tenant's failure to exercise its option hereunder, then Landlord and such third-party transferee shall each be jointly and severally liable for performance of Landlord's obligations hereunder and any damages in connection therewith, and Landlord shall indemnify, defend, and hold Tenant harmless from any liability, cost, or claim in connection with such Partial Transfer. Landlord acknowledges that the foregoing covenants are reasonable and integral to the operation of Tenant's business and Tenant's rights hereunder. Tenant's failure to exercise the above rights shall not be deemed a waiver of the rights contained in this Section 26 with respect to any future proposed conveyances as described herein.

26.3. If Landlord attempts to sell, convey, assign or transfer such property interest in or related to the Premises or the Access in violation of this Section 26, the sale, conveyance, assignment or transfer shall be void, and, at Tenant's option, an incurable default by Landlord of this Agreement. In such event, Tenant shall not be responsible for any failure to make payments under this Agreement and reserves the right to hold payments due under this Agreement until Landlord complies with this Section 26.

27. TAXES. Landlord shall pay when due all real property taxes, fees and assessments for the Parcel including the Premises. Tenant shall pay, prior to delinquency, all personal property taxes and real property taxes directly attributable to the Facility for so long as this Agreement remains in effect. If Landlord receives notice of any personal property or real property tax assessment that is directly attributable to the Facility, Landlord shall immediately provide notice of the assessment to Tenant and shall allow Tenant to consent to or challenge such assessment, whether in a court, administrative

proceeding or other venue, on behalf of Landlord and/or Tenant. Landlord shall provide Tenant any and all documentation associated with the assessment and shall execute any and all documents reasonably necessary to effectuate the intent of this Section 27.

28. AMENDMENT AND WAIVER. This Agreement cannot be amended, modified, or revised unless done in writing and signed by Landlord and Tenant. No provision may be waived except in writing signed by the waiving Party. The failure by a Party to enforce any provision of this Agreement or to require performance by the other Party will not be construed to be a waiver, or in any way affect the right of either Party to enforce such provision thereafter. No waiver by either Party or any provision of this Agreement shall be deemed a waiver of provision with respect to any subsequent matter relating to such provision.
29. MEMORANDUM OF LEASE. At the request of the Tenant, the Parties will execute a recordable Memorandum of Lease substantially in the form attached hereto as **Exhibit G – Memorandum of Lease**. Either party may record this Memorandum of Lease at any time during the Term, in its absolute discretion. Tenant may record an amendment thereof to update such Memorandum of Lease to incorporate any expansion of the Premises or additional easements granted in connection with the Premises, and Landlord will reasonably cooperate in connection therewith.
30. COMPLIANCE WITH LAW. Tenant agrees to comply with all federal, state, and local laws, orders, rules and regulations (the “**Laws**”) applicable to Tenant’s use of the Facility on the Parcel. Landlord agrees to comply with all Laws relating to Landlord’s ownership and use of the Parcel and any improvements on the Parcel.
31. BIND AND BENEFIT. The terms and conditions contained in this Agreement will run with the Parcel and bind and inure to the benefit of the Parties, their respective heirs, executors, administrators, successors and assigns.
32. ENTIRE AGREEMENT. This Agreement and the exhibits attached hereto, all being a part hereof, constitute the entire agreement of the Parties hereto and will supersede all prior offers, negotiations and agreements with respect to the subject matter of this Agreement. Except as otherwise stated in this Agreement, each party shall bear its own fees, costs and expenses (including the fees, costs and expenses of its agents, brokers, representatives, attorneys, and accountants) incurred in connection with the negotiation, drafting, execution and performance of this Agreement and the transactions it contemplates.
33. GOVERNING LAW. This Agreement will be governed by the laws of the state in which the Parcel is located, without regard to conflicts of law.
34. INTERPRETATION. Unless otherwise specified, the following rules of construction and interpretation apply: (i) captions, headings, and subheadings are for convenience and reference only and in no way define or limit the construction of the terms and conditions hereof; (ii) use of the term “including” will be interpreted to mean “including but not limited to”; (iii) the term “day” shall mean calendar day whether or not expressly identified; (iv) whenever a Party’s consent is required under this Agreement, except as otherwise stated in the Agreement or as same may be duplicative, such consent will not be unreasonably withheld, conditioned or delayed; (v) exhibits are an integral part

of this Agreement and are incorporated by reference into this Agreement; (vi) use of the terms “termination” or “expiration” are interchangeable; (vii) reference to a default will take into consideration any applicable notice, grace and cure periods; (viii) the singular use of words includes the plural where appropriate; (ix) if any provision of this Agreement is held invalid, illegal or unenforceable, the remaining provisions of this Agreement shall remain in full force if the overall purpose of the Agreement is not rendered impossible and the original purpose, intent or consideration is not materially impaired; and (x) any rule of construction that a contract be construed against the drafter, if any, shall not be applied in the interpretation and construction of this Agreement.

35. AFFILIATES. Any right of Tenant granted hereunder may be exercised by, at Tenant’s election, any Affiliate of Public Safety Towers, LLC and any sublessee or licensee thereof. “Affiliate” means with respect to a Party to this Agreement, any person or entity that (directly or indirectly) controls, is controlled by, or under common control with, that Party. “Control” of a person or entity means the power (directly or indirectly) to direct the management or policies of that person or entity, whether through the ownership of voting securities, by contract, by agency or otherwise.
36. SURVIVAL. Any provisions of this Agreement relating to indemnification shall survive the termination or expiration hereof. In addition, any terms and conditions contained in this Agreement that by their sense and context are intended to survive the termination or expiration of this Agreement shall so survive.
37. W-9; OWNERSHIP CONFIRMATION. Landlord agrees to provide Tenant with a completed IRS Form W-9, or its equivalent, upon execution of this Agreement and at such other times as may be reasonably requested by Tenant, including upon any change in Landlord’s name or address. In the event of any transfer of Landlord’s interest in the Parcel or this Agreement, by operation of law or otherwise, Tenant shall be provided reasonable evidence of such successor interest and Tenant shall have the right to withhold payment unless or until such evidence is provided and be reimbursed for Tenant’s costs in confirming such successor interests, including, without limitation, any estate or personal representative, foreclosure, and bankruptcy matters.
38. EXECUTION. This Agreement may be executed in several counterparts and the counterparts shall constitute but one and the same instrument. The execution of this Agreement by electronic mail or by any other electronic means shall be deemed to constitute effective execution of this Agreement as to the Parties hereto, provided, however, that upon request by the other party, an original, wet-signed signature shall be provided thereafter.
39. ATTORNEYS’ FEES. In the event that any dispute between the Parties related to this Agreement should result in litigation, at trial and on any appeal or petition for review, the prevailing party in such litigation shall be entitled to recover from the other party all reasonable fees, costs and expenses of enforcing any right of the prevailing party, including reasonable attorneys’ fees, costs and expenses. Prevailing party means the party determined by the court to have most nearly prevailed even if such party did not prevail in all matters. This provision will not be construed to entitle any party other than Landlord, Tenant, and their respective Affiliates to recover their fees and expenses.
40. WAIVER OF JURY TRIAL. Each party, to the extent permitted by law, knowingly, voluntarily, and intentionally waives its right to a trial by jury in any action or proceeding under any theory of



liability arising out of or in any way connected with this Agreement or the transactions it contemplates.

41. INCIDENTAL FEES. Unless specified in this Agreement, no unilateral fees or additional costs or expenses are to be applied by either Party to the other Party, including review of plans, structural analyses, consents, provision of documents or other communications between the Parties.
42. FURTHER ACTS. Upon request, Landlord will cause to be promptly and duly taken, executed, acknowledged, and delivered all such further acts, documents, and assurances as Tenant may request from time to time to effectuate, carry out and perform all of the terms, provisions and conditions of this Agreement and all transactions and permitted use contemplated by this Agreement.
43. CONFIDENTIALITY. Subject to customary exceptions, including to the extent disclosure is required under law or regulation, including that of an applicable securities exchange requirement or valid court order, Landlord will maintain in confidence all information relating to Tenant's proposed tenancy and development of the Premises, including but not limited to, the terms of the letter of intent between the Parties and this Agreement, and will not disclose such information to any other party without written consent. Such confidential information may be released to Landlord's successors, employees, partners, consultants, attorneys, accountants, tax advisors, insurers, insurance agents, financial sources, property managers, and lenders who have a reasonable need for such confidential information.
44. FORCE MAJEURE. In the event that Tenant shall be delayed or hindered in, or prevented from, the performance of any work, service, or other act required under this Agreement to be performed by Tenant and such delay or hindrance is due to strikes, lockouts, acts of God, governmental restrictions, enemy act, civil riots or commotion, an act of war, domestic and/or international terrorism, quarantines, embargoes, pandemics, epidemics, local disease outbreaks, public health emergencies, unavoidable fire or other casualty, or other causes beyond the control of Tenant, then performance of such work, service, or other act shall be excused for the period of such delay and the period for the performance of such work, service, or other act shall be extended for a period equivalent to the period of such delay.
45. CERTIFICATE. Landlord will, within fourteen (14) days after notice from Tenant, execute, acknowledge, and deliver to Tenant a certificate certifying whether or not this Agreement is in full force and effect; whether there are any modifications or alleged breaches by Landlord; the dates to which rent has been paid in advance; and any other facts that may reasonably be requested. The information in such certificate may be relied upon by any assignee, sublessee, or any successor to Tenant and any of their respective lenders. Failure to deliver the certificate within the specified time shall be conclusive upon Landlord that the Agreement is in full force and effect and has not been modified except as may be represented by Tenant.
46. PARTIAL INVALIDITY. If any term of this Agreement is found to be void or invalid, the remaining terms of this Agreement shall continue in full force and effect.
47. BROKER COMMISSIONS. If Landlord is represented by any broker or any other leasing agent (collectively, "**Broker**"), Landlord shall be responsible for any commission fee or other payment to

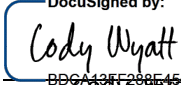
PSTC Site Name: Spring Lake  
Site ID: FRIDMN-0374

such Broker, and agrees to indemnify, defend and hold Tenant harmless from all claims by such Broker or anyone claiming through such Broker. If Tenant is represented by any Broker, Tenant is responsible for all commission fees or other payment to such party, and agrees to indemnify, defend and hold Landlord harmless from all claims by such party or anyone claiming through such party. Both parties represent and warrant to the other that such Party has not paid a commission fee or other payment to a Broker, agent or employee of the other Party.

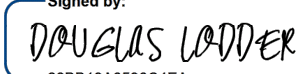
**[SIGNATURES APPEAR ON NEXT PAGE]**

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the last signature date below.

LANDLORD: CTE Properties, LLC,  
a Minnesota limited liability company

DocuSigned by:  
  
By: Cody Wyatt  
Print Name: Cody Wyatt  
Title: General Manager  
Date: 2/13/2026

TENANT: Public Safety Towers, LLC  
a Delaware limited liability company

Signed by:  
  
By: Douglas Lodder  
Print Name: Douglas Lodder  
Title: Chief Executive Officer  
Date: 2/17/2026

## **EXHIBIT A**

### **Parcel Description**

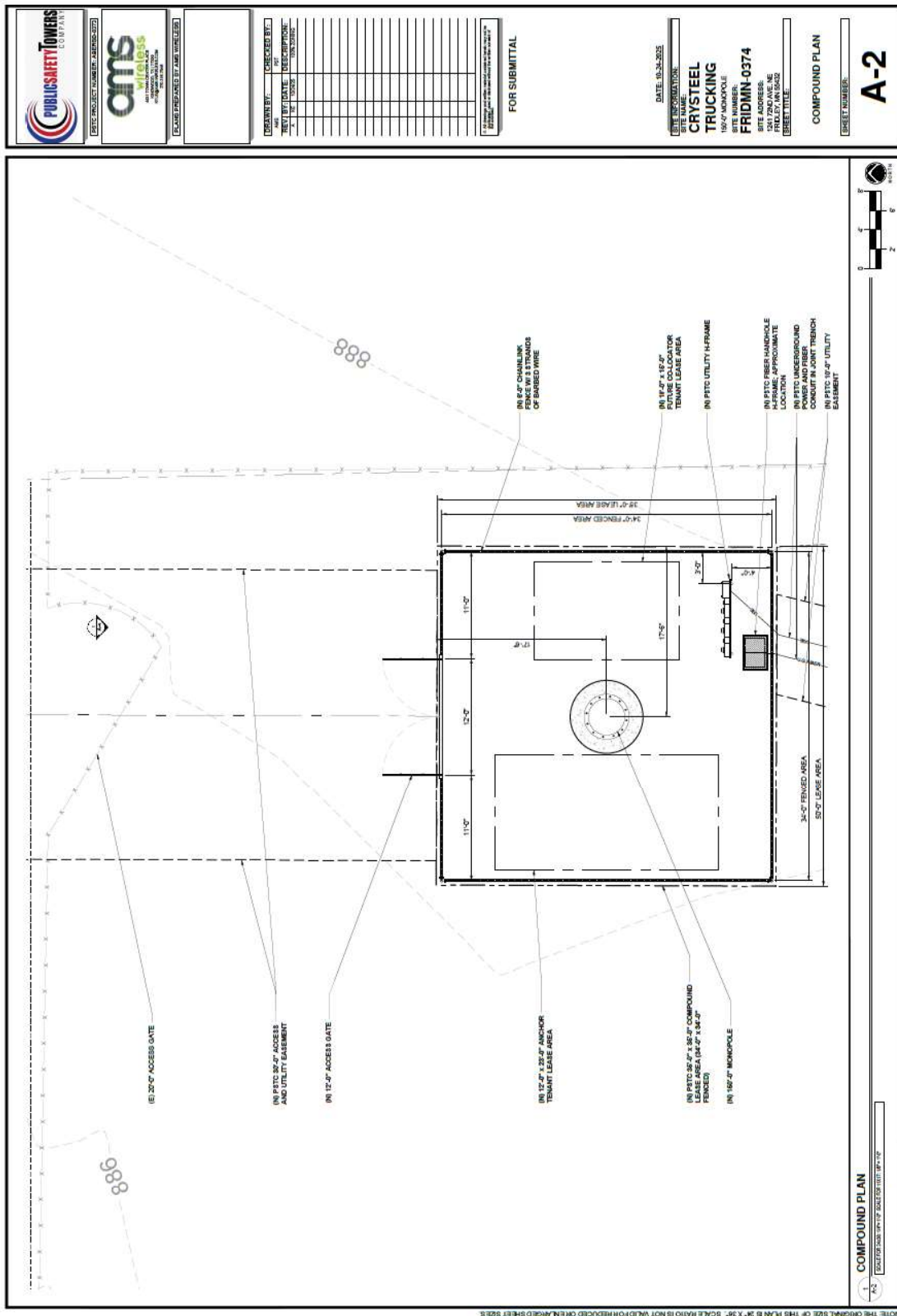
APN: 12-30-24-31-0115

Address: 1241 72<sup>nd</sup> Avenue NE, Fridley, MN 55432

The parcel is legally described as follows:

Lot 1, Block 1, Determan Addition, according to the recorded plat thereof, Anoka County, Minnesota.





[illegible]

## **EXHIBIT C**

### **Pre-Existing Frequencies**

Landlord has provided Tenant with the following list of radio frequency user(s) and frequencies used on the Parcel as of the Effective Date pursuant to Section 8 (Interference):

N/A

Tenant warrants that its use of the Premises will not interfere with those pre-existing radio frequency uses on the Parcel, as long as the pre-existing radio frequency user(s) operate and continue to operate within their respective frequencies and in accordance with all applicable laws and regulations. Landlord shall not agree to or permit any expansion or change to such pre-existing uses without Tenant's prior written consent.



## Exhibit D

### Hazardous Substances Certification and Indemnity Agreement

This HAZARDOUS SUBSTANCES CERTIFICATION AND INDEMNITY AGREEMENT (the “Agreement”) is made as of [Date], by and between CTE Properties, LLC (“Landlord”) and Public Safety Towers, LLC (“Tenant”) in connection with that certain Ground Lease dated February 17, 2026 (the “Lease”) covering the premises located at 1241 72<sup>nd</sup> Avenue NE, Fridley, MN 55432, in the County of Anoka, State of Minnesota, APN: 12-30-24-31-0115 (the “Premises”).

#### 1. Representations and Warranties

- (a) No Hazardous Substances. To Landlord’s knowledge, no Hazardous Substances (as defined below) have been generated, stored, treated, handled, used, released, discharged, or disposed of on, under, about, or from the Premises by Landlord or any prior owner, occupant, or third party in violation of any Environmental Law.
- (b) No Notices or Proceedings. Landlord has not received any written notice, demand, order, complaint, citation, summons, or other communication from any governmental authority or third party relating to (i) any violation or alleged violation of Environmental Laws; (ii) the presence, release, or threat of release of any Hazardous Substances on or from the Premises; or (iii) any requirement for investigation, remediation, or monitoring of environmental conditions on the Premises.
- (c) Compliance. The Premises and all operations thereon have been and shall be maintained in full compliance with all applicable Environmental Laws.

#### 2. Covenants

- (a) Ongoing Compliance. Landlord shall at all times comply, and cause the Premises to comply, with all applicable Environmental Laws and shall not cause or permit the introduction, storage, handling, use, generation, treatment, release, or disposal of any Hazardous Substances on, under, or about the Premises in violation of Environmental Laws.
- (b) Preventive and Remedial Action. In the event any Hazardous Substances are discovered, Landlord shall promptly, at its sole cost and expense, (i) take all preventive, investigatory, remedial, and corrective actions required by Environmental Laws or any governmental authority; and (ii) restore the Premises to a condition that complies with all Environmental Laws and is safe for occupancy and use.

- (c) Notice to Tenant. Landlord shall immediately notify Tenant in writing upon (i) discovery of any Hazardous Substances on or about the Premises; (ii) receipt of any notice or communication regarding any Hazardous Substances or Environmental Law compliance; or (iii) initiation of any enforcement or remedial action concerning the Premises.
- (d) Access and Cooperation. Landlord shall cooperate fully with Tenant and provide access to all environmental reports, test results, or government correspondence relating to environmental matters affecting the Premises.

### 3. **Indemnification**

Landlord shall defend (with counsel reasonably acceptable to Tenant), indemnify, and hold harmless Tenant, its successors, assigns, affiliates, officers, directors, employees, agents, subtenants, and lenders (collectively, the “Indemnitees”) from and against any and all claims, losses, damages, liabilities, penalties, fines, judgments, costs, and expenses (including reasonable attorneys’ and consultants’ fees) arising out of or resulting from:

- (a) The presence, release, discharge, or migration of any Hazardous Substances on, under, from, or about the Premises, whether existing prior to or arising after the date hereof;
- (b) Any violation or alleged violation of Environmental Laws by Landlord or any prior owner, occupant, or operator;
- (c) Any required investigation, monitoring, or remediation of environmental conditions on or about the Premises; and
- (d) Any breach of Landlord’s representations, warranties, or covenants contained herein.

This indemnity shall apply irrespective of any negligence or fault of any Indemnatee and shall survive the expiration or earlier termination of the Lease. Tenant shall have full recourse to Landlord and its assets for enforcement of this indemnity.

### 4. **Waiver and Release**

Landlord hereby waives and releases any claim against Tenant and the other Indemnitees arising from or related to any environmental condition or the presence or release of Hazardous Substances on, under, or about the Premises, except to the extent arising solely from Tenant’s own acts or omissions in violation of Environmental Laws after commencement of the Lease.

### 5. **Definitions**

“Environmental Laws” means all present and future federal, state, and local laws, regulations, ordinances, and common law principles relating to pollution, protection of human health or the

environment, or the use, generation, storage, treatment, handling, transportation, or disposal of Hazardous Substances.

“Hazardous Substances” includes, without limitation, any substance defined, listed, or regulated as hazardous, toxic, or dangerous under any Environmental Law, including petroleum products, asbestos, PCBs, lead-based paint, and any other materials posing a threat to human health or the environment.

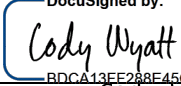
## **6. Survival and Remedies**

All representations, warranties, covenants, and indemnities of Landlord hereunder shall survive the execution, delivery, and termination of the Lease and this Agreement. Tenant shall have full recourse to all legal and equitable remedies, including specific performance and reimbursement of all enforcement costs.

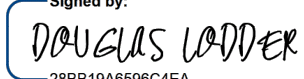
[Signatures on following page]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

**LANDLORD:** CTE Properties, LLC,  
a Minnesota limited liability company

DocuSigned by:  
  
By: Cody Wyatt  
Print Name: Cody Wyatt  
Title: General Manager  
Date: 2/13/2026

**TENANT:** Public Safety Towers, LLC,  
a Delaware limited liability company

Signed by:  
  
By: Douglas Lodder  
Print Name: Douglas Lodder  
Title: Chief Executive Officer  
Date: 2/17/2026

## **EXHIBIT E**

### **Disclosure of Hazardous Materials**

☒ None.

☐ As detailed below.

## **EXHIBIT F**

### **Subordination, Non-Disturbance and Attornment Agreement**

[Follows on Next Page]

RECORDING REQUESTED BY:  
AND WHEN RECORDED MAIL TO:

Public Safety Towers, LLC  
701 Palomar Airport Road, Suite 160  
Carlsbad, California 92011  
Attn: Asset Management

(Space Above This Line for Recorder's Use Only)

APN: \_\_\_\_\_  
Site ID: \_\_\_\_\_  
Site Name: \_\_\_\_\_  
Site Address: \_\_\_\_\_  
County: \_\_\_\_\_

**SUBORDINATION, NON-DISTURBANCE  
AND ATTORNMENT AGREEMENT**

**THIS SUBORDINATION, NON-DISTURBANCE AND ATTORNMENT AGREEMENT ("Agreement")**, dated as of the date below, between [Mortgagee's Name], a [Mortgagee's Jurisdictional State and Entity Type], having its principal address at [Insert Mortgagee's Address] (hereinafter called "**Mortgagee**") and [Landlord's Name], a [Landlord's Jurisdictional State and Entity type] having its principal office/residing at [Landlord's Address] ("**Landlord**"), and Public Safety Towers, LLC, a Delaware Limited Liability Company having a mailing address of 701 Palomar Airport Road, Suite 160, Carlsbad, CA 92011 ("**Tenant**").

**RECITALS:**

- A. Tenant has entered into a certain [Insert Agreement Title] Agreement dated [Insert Effective Date], (the "**Lease**") with Landlord, covering property more fully described in **Exhibit 1** attached hereto and made a part hereof (the "**Premises**"); and
- B. Landlord has given to Mortgagee a mortgage or deed of trust (the "**Mortgage**") upon certain real property ("**Property**"), as described in the Mortgage, a part of which Property contains the Premises; and
- C. The Mortgage on the Property is in the original principal sum of [Spell out Dollar Amount] and \_\_\_\_\_/100 (\$XXX) Dollars, which Mortgage has been recorded in the appropriate public office in and for [Insert County] County, [Insert State] as Instrument No. \_\_\_\_\_; and
- D. Tenant desires to be assured of continued occupancy of the Premises under the terms of the Lease and subject to the terms of this Agreement.

## AGREEMENT

**NOW, THEREFORE**, in consideration of the mutual promises, covenants and agreements herein contained, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound hereby, agree as follows:

1. So long as this Agreement will remain in full force and effect, the Lease is and will be subject and subordinate to the lien and effect of the Mortgage insofar as it affects the real property of which the Premises forms a part (but not Tenant's fixtures or other property), and to all renewals, modifications, consolidations, replacements and extensions thereof, to the full extent of the principal sum secured thereby and interest thereon, with the same force and effect as if the Mortgage had been executed, delivered, and duly recorded among the above-mentioned public records, prior to the execution and delivery of the Lease.

2. In the event Mortgagee takes possession of the Premises as mortgagee-in-possession, including but not limited to, by deed in lieu of foreclosure or foreclosure of the Mortgage, Mortgagee agrees not to affect or disturb Tenant's right to possession of the Premises and any of Tenant's other rights under the Lease in the exercise of Mortgagee's rights so long as Tenant is not then in default, after applicable notice and/or grace periods, under any of the terms, covenants, or conditions of the Lease.

3. In the event that Mortgagee succeeds to the interest of Landlord or other landlord under the Lease and/or to title to the Premises, Mortgagee and Tenant hereby agree to be bound to one another under all of the terms, covenants and conditions of the Lease; accordingly, from and after such event, Mortgagee and Tenant will have the same remedies against one another for the breach of an agreement contained in the Lease as Tenant and Landlord had before Mortgagee succeeded to the interest of Landlord.

4. In the event that Mortgagee or anyone else acquires title to or the right to possession of the Premises upon the foreclosure of the Mortgage, or upon the sale of the Premises by Mortgagee or its successors or assigns after foreclosure or acquisition of title in lieu thereof or otherwise, Tenant agrees not to seek to terminate the Lease by reason thereof, but will remain bound unto the new owner so long as the new owner is bound to Tenant under all of the terms, covenants and conditions of the Lease.

5. Mortgagee understands, acknowledges, and agrees that notwithstanding anything to the contrary contained in the Mortgage and/or any related financing documents, including, without limitation, any UCC-1 financing statements, Mortgagee will acquire no interest in any equipment, fixtures and/or other property installed by or on behalf of Tenant or its related parties on the Property. Mortgagee hereby expressly waives any interest which Mortgagee may have or acquire with respect to such equipment, fixtures and/or other property of Tenant or Tenant's assignees, sublessees, licenses and related parties, now, or hereafter, located on or affixed to the Property or any portion thereof and Mortgagee hereby agrees that same do not constitute realty regardless of the manner in which same are attached or affixed to the Property.

6. This Agreement will be binding upon and will extend to and benefit the successors and assigns of the parties hereto and to any assignees or Subtenants of Tenant which are permitted under the Lease. The term "Mortgagee", when used in this Agreement will be deemed to include any person or entity which acquires title to or the right to possession of the Premises by, through or under Mortgagee and/or the Mortgage, whether directly or indirectly.



7. This Agreement will be governed by the laws of the state in which the Premises are located, without regard to conflicts of law.

**[REMAINDER OF THIS PAGE INTENTIONALLY BLANK - SIGNATURE PAGE FOLLOWS]**

**IN WITNESS WHEREOF**, the undersigned has caused this Agreement to be executed as of the last signature date below.

**LANDLORD:** [Landlord's Name],  
a [Landlord's Jurisdictional State and Entity Type]

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**TENANT:** Public Safety Towers, LLC,  
a Delaware limited liability company

By: \_\_\_\_\_  
Print Name: Douglas Lodder  
Title: Chief Executive Officer  
Date: \_\_\_\_\_

**MORTGAGEE:** [Mortgagee's Name],  
a [Mortgagee's Jurisdictional State and Entity Type]

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**[ACKNOWLEDGMENTS APPEAR ON NEXT PAGE]**

**LANDLORD**

**ACKNOWLEDGMENT**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ )

On \_\_\_\_\_ before me, \_\_\_\_\_  
(insert name and title of the officer)

personally appeared \_\_\_\_\_,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of \_\_\_\_\_ that the  
foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)

**TENANT**

**ACKNOWLEDGMENT**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of \_\_\_\_\_)

On \_\_\_\_\_ before me, \_\_\_\_\_  
(insert name and title of the officer)

personally appeared \_\_\_\_\_,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same  
in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing  
paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)

**MORTGAGEE**

**ACKNOWLEDGMENT**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of \_\_\_\_\_)  
County of \_\_\_\_\_)

On \_\_\_\_\_ before me, \_\_\_\_\_  
(insert name and title of the officer)

personally appeared \_\_\_\_\_,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of \_\_\_\_\_ that the  
foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)

## **EXHIBIT 1**

### **Premises**

**EXHIBIT G**

**Memorandum of Lease**

[Follows on Next Page]

RECORDING REQUESTED BY:  
AND WHEN RECORDED MAIL TO:

Public Safety Towers, LLC  
701 Palomar Airport Road, Suite 160  
Carlsbad, California 92011  
Attn: Asset Management

(Space Above This Line for Recorder's Use Only)

APN: \_\_\_\_\_  
Site ID: \_\_\_\_\_  
Site Name: \_\_\_\_\_  
Site Address: \_\_\_\_\_  
County: \_\_\_\_\_

MEMORANDUM OF  
LEASE

This Memorandum of Lease is entered into on the later of the signatures dates below, by and between [Landlord’s Name], a [Landlord’s Jurisdictional State and Entity Type], having a principal address at [Landlord’s Address] (hereinafter called “**Landlord**”), and Public Safety Towers, LLC, a Delaware limited liability company, having a mailing address of 701 Palomar Airport Road, Suite 160, Carlsbad, CA 92011 (“**Tenant**”).

1. Landlord and Tenant entered into a certain [Insert Agreement Title] (“**Agreement**”) dated effective as of [Insert Effective Date], for the purpose of installing, operating and maintaining a communication facility and other improvements. All of the foregoing is set forth in the Agreement.
2. The initial lease term will be [Spell Number] (X) years commencing on [the Effective Date of written notification by Tenant to Landlord of Tenant's exercise of the Option], with [Spell Number] (X) successive automatic [Spell Number] (X) year options to renew.
3. The portion of the land being leased to Tenant and associated easements are described in **Exhibit 1** annexed hereto and incorporated herein by reference.
4. Among other rights, the Agreement gives Tenant a right of first refusal in the event Landlord receives a written offer from a third party seeking any sale, conveyance, assignment or transfer, whether in whole or in part, of any property interest in or related to the Premises, the Access or the Parcel, as such terms are defined in the Agreement, including without limitation any offer seeking an assignment or transfer of the Rent payments associated with the Agreement or an offer to purchase an easement, lease, or license with respect to the Premises, the Access or the Parcel.  
[DELETE THIS PARAGRAPH IF N/A.]
5. This Memorandum of Lease is not intended to amend or modify and shall not be deemed or construed as amending or modifying, any of the terms, conditions or provisions of the Agreement, all of which are hereby ratified and affirmed. In the event of a conflict between the provisions of this Memorandum of Lease and the provisions of the Agreement, the provisions of the Agreement shall control. The Agreement shall be binding upon and inure to the benefit of the parties and their respective heirs, successors, and assigns, subject to the provisions of the Agreement.



[Remainder of Page Intentionally Blank – Signature Page Follows]

**IN WITNESS WHEREOF**, the parties have caused this Memorandum of Lease to be effective as of the Effective Date.

**LANDLORD:**  
[Landlord’s Name],  
[Landlord’s Jurisdictional State and Entity  
Type]

**TENANT:**  
Public Safety Towers, LLC,  
a Delaware limited liability company

**By:** \_\_\_\_\_  
**Print Name:** \_\_\_\_\_  
**Title:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**By:** \_\_\_\_\_  
**Print Name:** Douglas Lodder  
**Title:** Chief Executive Officer  
**Date:** \_\_\_\_\_

**[ACKNOWLEDGMENTS APPEAR ON FOLLOWING PAGES]**

**LANDLORD ACKNOWLEDGMENT**

**ACKNOWLEDGMENT**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ )

On \_\_\_\_\_ before me, \_\_\_\_\_  
(insert name and title of the officer)

personally appeared \_\_\_\_\_,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in  
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of \_\_\_\_\_ that the  
foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)

**TENANT ACKNOWLEDGMENT**

**ACKNOWLEDGMENT**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of \_\_\_\_\_)

On \_\_\_\_\_ before me, \_\_\_\_\_  
(insert name and title of the officer)

personally appeared \_\_\_\_\_,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are  
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in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the  
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing  
paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)

**EXHIBIT 1**

APN: \_\_\_\_\_

Address: \_\_\_\_\_

The parcel is legally described as follows:

**[Insert Property Legal Description]**

**[Insert legible Lease Area Legal Description and Utility/Easement Legal Description]**

**[Insert legible Site Plan]**



Mail Processing Center  
Federal Aviation Administration  
Southwest Regional Office  
Obstruction Evaluation Group  
10101 Hillwood Parkway  
Fort Worth, TX 76177

Aeronautical Study No.  
2026-AGL-2787-OE

Issued Date: 03/13/2026

PUBLIC SAFETY TOWERS, LLC  
COMPLIANCE  
701 Palomar Airport Road  
Suite 160  
Carlsbad, CA 92011

**\*\* DETERMINATION OF NO HAZARD TO AIR NAVIGATION \*\***

The Federal Aviation Administration has conducted an aeronautical study under the provisions of 49 U.S.C., Section 44718 and if applicable Title 14 of the Code of Federal Regulations, part 77, concerning:

Structure: Pole FRIDMN-0374  
County, State: Anoka, Minnesota

Collected Point(s):

| Label            | Latitude    | Longitude    | SE     | DET AGL | AMSL    |
|------------------|-------------|--------------|--------|---------|---------|
| FRIDMN-0374 pt-1 | 45-6-00.72N | 93-14-22.76W | 887 Ft | 155 Ft  | 1042 Ft |

This aeronautical study revealed that the structure does not exceed obstruction standards and would not be a hazard to air navigation provided the following condition(s), if any, is(are) met:

Emissions from this site must be in compliance with the parameters set by collaboration between the FAA and telecommunications companies and reflected in the FAA 5G C band compatibility evaluation process (such as power, frequencies, and tilt angle). Operational use of this frequency band is not objectionable provided the Wireless Providers (WP) obtain and adhere to the parameters established by the FAA 5G C band compatibility evaluation process. **Failure to comply with this condition will void this determination of no hazard.**

It is required that FAA Form 7460-2, Notice of Actual Construction or Alteration, be e-filed any time the project is abandoned or:

☐ At least 10 days prior to start of construction (7460-2, Part 1)  
☒ Within 5 days after the construction reaches its greatest height (7460-2, Part 2)

**See attachment for additional condition(s) or information.**

Based on this evaluation, marking and lighting are not necessary for aviation safety. However, if marking/lighting are accomplished on a voluntary basis, we recommend it be installed in accordance with FAA Advisory circular 70/7460-1 M Change 1.

This determination expires on 09/13/2027 unless:

- (a) the construction is started (not necessarily completed) and FAA Form 7460-2, Notice of Actual Construction or Alteration, is received by this office.
- (b) extended, revised, or terminated by the issuing office.
- (c) the construction is subject to the licensing authority of the Federal Communications Commission (FCC) and an application for a construction permit has been filed, as required by the FCC, within 6 months of the date of this determination. In such case, the determination expires on the date prescribed by the FCC for completion of construction, or the date the FCC denies the application.

NOTE: REQUEST FOR EXTENSION OF THE EFFECTIVE PERIOD OF THIS DETERMINATION MUST BE E-FILED AT LEAST 15 DAYS PRIOR TO THE EXPIRATION DATE. AFTER RE-EVALUATION OF CURRENT OPERATIONS IN THE AREA OF THE STRUCTURE TO DETERMINE THAT NO SIGNIFICANT AERONAUTICAL CHANGES HAVE OCCURRED, YOUR DETERMINATION MAY BE ELIGIBLE FOR ONE EXTENSION OF THE EFFECTIVE PERIOD.

This determination is based, in part, on the foregoing description which includes specific coordinates, heights, frequency(ies) and power. Any changes in coordinates, heights, and frequencies or use of greater power, except those frequencies specified in the Colo Void Clause Coalition; Antenna System Co-Location; Voluntary Best Practices, will void this determination. Any future construction or alteration, including increase to heights, power, or the addition of other transmitters, requires separate notice to the FAA. This determination includes all previously filed frequencies and power for this structure.

If construction or alteration is dismantled or destroyed, you must submit notice to the FAA within 5 days after the construction or alteration is dismantled or destroyed.

This determination does include temporary construction equipment such as cranes, derricks, etc., which may be used during actual construction of the structure. However, this equipment shall not exceed the overall heights as indicated above. Equipment which has a height greater than the studied structure requires separate notice to the FAA.

This determination concerns the effect of this structure on the safe and efficient use of navigable airspace by aircraft and does not relieve the sponsor of compliance responsibilities relating to any law, ordinance, or regulation of any Federal, State, or local government body.

A copy of this determination will be forwarded to the Federal Communications Commission (FCC) because the structure is subject to their licensing authority.

If we can be of further assistance, please contact our office at 1-817-222-5323, or [Marla.Duchatellier@faa.gov](mailto:Marla.Duchatellier@faa.gov). On any future correspondence concerning this matter, please refer to Aeronautical Study Number 2026-AGL-2787-OE.

**Signature Control No: 693033824-696627557**

( DNE )

Marla Duchatellier  
Technician

Attachment(s)  
Additional Information  
Frequency Data

Map(s)

cc: FCC

## **BASIS FOR DECISION**

Part 77 authorizes the FAA to evaluate a structure or object's potential electromagnetic effects on air navigation, communication facilities, and other surveillance systems. It also authorizes study of impact on arrival, departure, and en route procedures for aircraft operating under visual or instrument flight rules, as well as the impact on airport traffic capacity at existing public use airports. Broadcast in the 3.7 to 3.98 GHz frequency (5G C band) currently causes errors in certain aircraft radio altimeters and the FAA has determined they cannot be relied upon to perform their intended function when experiencing interference from wireless broadband operations in the 5G C band. The FAA has adopted Airworthiness Directives for all transport and commuter category aircraft equipped with radio altimeters that prohibit certain operations when in the presence of 5G C band.

This determination of no hazard is based upon those mitigations implemented by the FAA and operators of transport and commuter category aircraft, and helicopters operating in the vicinity of your proposed location. It is also based on telecommunication industry and FAA collaboration on acceptable power levels and other parameters as reflected in the FAA 5G C band evaluation process.

The FAA 5G C band compatibility evaluation is a data analytics system used by FAA to evaluate operational hazards related to aircraft design. The FAA 5G C band compatibility evaluation process refers to the process in which the telecommunication companies and the FAA have set parameters, such as power output, locations, frequencies, and tilt angles for antenna that mitigate the hazard to aviation. As the telecommunication companies and FAA refine the tools and methodology, the allowable frequencies and power levels may change in the FAA 5G C band compatibility evaluation process. Therefore, your proposal will not have a substantial adverse effect on the safe and efficient use of the navigable airspace by aircraft provided the equipment and emissions are in compliance with the parameters established through the FAA 5G C band compatibility evaluation process.

Any future changes that are not consistent with the parameters listed in the FAA 5G C band compatibility evaluation process will void this determination of no hazard.



# Frequency Data for ASN 2026-AGL-2787-OE

| LOW<br>FREQUENCY | HIGH<br>FREQUENCY | FREQUENCY<br>UNIT | ERP  | ERP<br>UNIT |
|------------------|-------------------|-------------------|------|-------------|
| 6                | 7                 | GHz               | 42   | dBW         |
| 6                | 7                 | GHz               | 55   | dBW         |
| 10               | 11.7              | GHz               | 42   | dBW         |
| 10               | 11.7              | GHz               | 55   | dBW         |
| 17.7             | 19.7              | GHz               | 42   | dBW         |
| 17.7             | 19.7              | GHz               | 55   | dBW         |
| 21.2             | 23.6              | GHz               | 42   | dBW         |
| 21.2             | 23.6              | GHz               | 55   | dBW         |
| 614              | 698               | MHz               | 1000 | W           |
| 614              | 698               | MHz               | 2000 | W           |
| 698              | 806               | MHz               | 1000 | W           |
| 806              | 824               | MHz               | 500  | W           |
| 806              | 901               | MHz               | 500  | W           |
| 824              | 849               | MHz               | 500  | W           |
| 851              | 866               | MHz               | 500  | W           |
| 869              | 894               | MHz               | 500  | W           |
| 896              | 901               | MHz               | 500  | W           |
| 901              | 902               | MHz               | 7    | W           |
| 929              | 932               | MHz               | 3500 | W           |
| 930              | 931               | MHz               | 3500 | W           |
| 931              | 932               | MHz               | 3500 | W           |
| 932              | 932.5             | MHz               | 17   | dBW         |
| 935              | 940               | MHz               | 1000 | W           |
| 940              | 941               | MHz               | 3500 | W           |
| 1670             | 1675              | MHz               | 500  | W           |
| 1710             | 1755              | MHz               | 500  | W           |
| 1850             | 1910              | MHz               | 1640 | W           |
| 1850             | 1990              | MHz               | 1640 | W           |
| 1930             | 1990              | MHz               | 1640 | W           |
| 1990             | 2025              | MHz               | 500  | W           |
| 2110             | 2200              | MHz               | 500  | W           |
| 2305             | 2360              | MHz               | 2000 | W           |
| 2305             | 2310              | MHz               | 2000 | W           |
| 2345             | 2360              | MHz               | 2000 | W           |
| 2496             | 2690              | MHz               | 500  | W           |
| 3450             | 3550              | MHz               | 1640 | W           |
| 3700             | 3980              | MHz               | 1640 | W           |







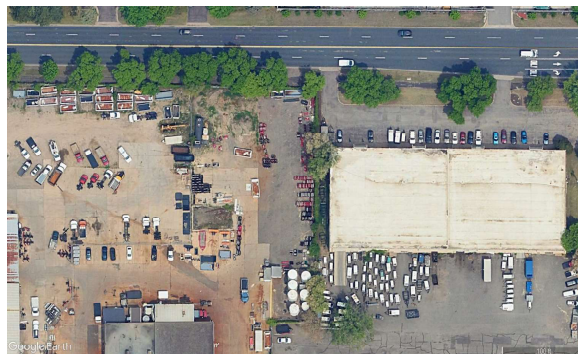




## Radio Frequency – Electromagnetic Energy (RF-EME) Compliance Report

**Prepared For AT&T Mobility, LLC**

|                            |                                                 |
|----------------------------|-------------------------------------------------|
| <b>Site Name:</b>          | Crysteel Trucking                               |
| <b>FA#:</b>                | 16434618                                        |
| <b>USID:</b>               | 505253                                          |
| <b>Site ID:</b>            | MNL92385                                        |
| <b>EBI Project Number:</b> | 260062553PR                                     |
| <b>Address:</b>            | 1241 72nd Avenue Northeast<br>Fridley, MN 55432 |
| <b>County:</b>             | Anoka                                           |
| <b>Latitude:</b>           | 45.1                                            |
| <b>Longitude:</b>          | -93.2397                                        |
| <b>Structure Type:</b>     | Monopole                                        |
| <b>Ordering Company:</b>   | Public Safety Towers, LLC.                      |
| <b>IWM Job:</b>            | WSUMW0029366                                    |
| <b>RFDS ID:</b>            | RFDS-22469                                      |
| <b>Report Writer:</b>      | Colin Mounce                                    |
| <b>Report Date:</b>        | 15 March 2026                                   |



### **Statement of Compliance**

Based on the information collected, AT&T Mobility will be Compliant with FCC Rules and Regulations at the nearest walking surface if the mitigation recommendations in Section 3.0 are implemented.

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# 1. Executive Summary

## Purpose of Report

EBI Consulting has been contracted by AT&T Mobility, LLC to provide a Radio Frequency Electromagnetic Energy (RF-EME) compliance analysis and report for the above listed AT&T base station facility to determine whether the facility is in compliance with federal standards and regulations regarding RF emissions. This analysis includes theoretical emissions calculations to determine RF-EME exposure levels from proposed AT&T wireless communications equipment at this site. The Federal Communications Commission (FCC) has developed Maximum Permissible Exposure (MPE) Limits for general public exposures and occupational exposures. This report summarizes the results of RF-EME modeling in relation to relevant FCC RF-EME compliance standards for limiting human exposure to RF-EME fields.

This report contains the RF-EME analysis for the site, including the following:

- Site Plan with antenna locations
- Graphical representation of recommended signage

This document addresses the compliance of AT&T's transmitting facilities independently and in relation to all collocated facilities at the site.

**Table 1: Compliance Status**

|                                                                       |                                                                                                                                                                                                     |
|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Max Predictive Spatial Average MPE% at Ground Level (General Public): | 0.7381%                                                                                                                                                                                             |
| AT&T Mobility Site Compliance:                                        | Based on the information collected, AT&T Mobility will be Compliant with FCC Rules and Regulations at the nearest walking surface if the mitigation recommendations in Section 3.0 are implemented. |

**Table 2: Documents Used to Prepare This Report**

|                       |                                            |
|-----------------------|--------------------------------------------|
| Construction Drawings | PST_FRIDMN-0374_Zoning_100_-_RV1_-_2.13.26 |
| RFDS                  | 16434618_FRIDMN-0374_prelim_RFDS_1.22.26   |



## 2. Predicted Emissions

This section details predicted RF emissions levels present on any on-site applicable walking/working surfaces identified as well as applicable off-site areas, such as ground level or other points of interest, such as adjacent buildings. Results are provided as a percentage of the FCC OET 65 standard (unless otherwise specified).

EBI has conducted theoretical modeling to estimate the worst-case power density from AT&T antennas and other carrier antennas to document potential MPE levels at this location and ensure that site control measures are adequate to meet FCC requirements, as well as AT&T's corporate RF safety policies.

The assumptions used and inputs modelled are based upon information provided by AT&T and information gathered from other sources. No other carrier antennas were observed on the Monopole.

Information about the RF Compliance software and calculation methodology used are detailed in Appendix E: RF Compliance Simulation Software. Scale maps are included to highlight mitigation strategies deployed or proposed to ensure EMF compliance, where applicable, as shown in Section 0:

.

### 3. Mitigation Recommendations

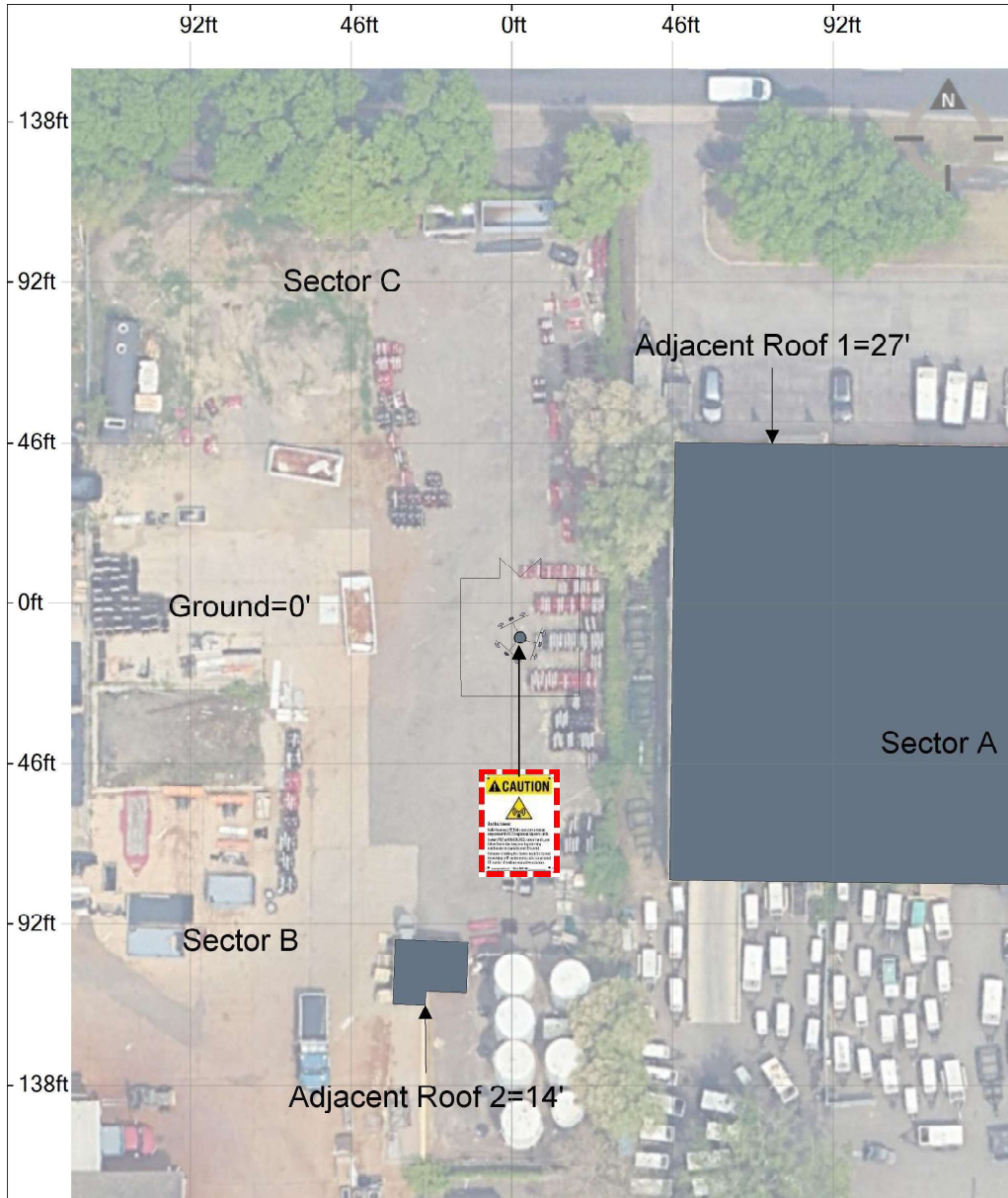
To reduce the risk of exposure and/or injury, EBI recommends that access to the Monopole or areas associated with the active antenna installation be restricted and secured where possible. Signage is recommended as presented below. Posting of the signage and installation of the recommended barriers brings the site into compliance with FCC rules and regulations and AT&T's corporate RF safety policies. Workers or members of the general public accessing areas directly in front of the other carrier antennas should contact the carrier and/or landlord to determine appropriate setbacks or measures to safely occupy those areas.

| <b>Table 3: Recommended Mitigation</b> |                                                                                                              |                            |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------|----------------------------|
| <b>Location</b>                        | <b>Proposed Signage</b>                                                                                      | <b>Proposed Barrier(s)</b> |
| Access Point(s)                        | <ul style="list-style-type: none"> <li>Yellow CAUTION 2B sign posted at the base of the Monopole.</li> </ul> | None                       |
| Alpha Sector                           | <ul style="list-style-type: none"> <li>None</li> </ul>                                                       | None                       |
| Beta Sector                            | <ul style="list-style-type: none"> <li>None</li> </ul>                                                       | None                       |
| Gamma Sector                           | <ul style="list-style-type: none"> <li>None</li> </ul>                                                       | None                       |

Barriers should be constructed of weather-resistant plastic or wood fencing. Barriers may consist of railing, rope, chain, or weather-resistant plastic if no other types are permitted or are feasible. Painted stripes should only be used as a last resort and only in regions where there is little chance of snowfall. If painted stripes are selected as barriers, it is recommended that the stripes and signage be illuminated. The signage and any barriers are graphically represented in the Signage Plan presented below. It is important to note that this Signage Plan is specific for AT&T antennas only and does not address RF emissions of other carrier antennas.

All workers and individuals accessing the Monopole or persons (including arborists), accessing elevated structures or trees within areas exceeding the general public MPE, must be made aware of the presence and locations of antennas and their associated fields, where applicable.

## Mitigation Overview



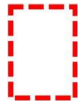
Items to be removed



Existing Signs



Proposed Signs



Existing Barriers



Proposed Barriers



Safety Instructions



Notice 2



Notice 2D



Caution 2



Caution 2A



Caution 2B



Caution 2C



Caution 2D



## 4. Limitations

This report was prepared for the use of AT&T Mobility, LLC to meet requirements outlined in AT&T's corporate RF safety guidelines. It was performed in accordance with generally accepted practices of the trade, albeit proprietary in specific content, including other consultants undertaking similar studies at the same time and in the same locale under like circumstances. The conclusions provided by EBI and its partners are based solely on information supplied by AT&T, including modeling instructions, inputs, parameters and methods. Calculations, data, and modeling methodologies for C-Band equipment include a statistical factor reducing the power to 32% of maximum theoretical power to account for spatial distribution of users, network utilization, time division duplexing, and scheduling time. AT&T recommends the use of this factor based on a combination of guidance from its antenna system manufacturers, supporting international industry standards, industry publications, and its extensive experience. The observations in this report are valid on the date of the investigation. Any additional information that becomes available concerning the site should be provided to EBI so that our conclusions may be revised and modified, if necessary. This report has been prepared in accordance with Standard Conditions for Engagement and authorized proposal, both of which are integral parts of this report. No other warranty, expressed or implied, is made.

## 5. Appendices

## Appendix A: Certifications

### Report Preparer Certification

I, Colin Mounce, state that:

- I am an employee of EnviroBusiness Inc. (d/b/a EBI Consulting), which provides RF-EME safety and compliance services to the wireless communications industry.
- I have successfully completed RF-EME safety training, and I am aware of the potential hazards from RF-EME and would be classified "occupational" under the FCC regulations.
- I am fully aware of and familiar with the Rules and Regulations of both the Federal Communications Commissions (FCC) and the Occupational Safety and Health Administration (OSHA) with regard to Human Exposure to Radio Frequency Radiation.
- I have been trained on the procedures outlined in AT&T's RF Exposure: Responsibilities, Procedures & Guidelines document (dated October 28, 2014) and on RF-EME modelling using IXUS™ modelling software.
- I have reviewed the data provided by the client and incorporated it into this Site Compliance Report such that the information contained in this report is true and accurate to the best of my knowledge.



Reviewed and Approved by:

**Professional Engineer**

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineer under the laws of the state of Minnesota.

Signature:  \_\_\_\_\_

Typed or Printed Name: Michael Augustine McGuire

Date: 03/16/2026 License Number: 56188

sealed 16mar2026 mike@h2dc.com  
H2DC PLLC MN CoA#: 1120792300-024

Michael McGuire  
Electrical Engineer  
mike@h2dc.com

Note that EBI's scope of work is limited to an evaluation of the Radio Frequency – Electromagnetic Energy (RF-EME) field generated by the antennas and broadcast equipment noted in this report. The engineering and design of the building and related structures, as well as the impact of the antennas and broadcast equipment on the structural integrity of the building, are specifically excluded from EBI's scope of work.

## Appendix B: RF Exposure Policy Requirements

AT&T's RF Exposure: Responsibilities, Procedures & Guidelines document, dated May 27, 2015, requires that:

1. All sites must be analyzed for RF exposure compliance;
2. All sites must have that analysis documented; and
3. All sites must have any necessary signage and barriers installed.



## Appendix C: AT&T Signage and Mitigation

Signs are the primary means for control of access to areas where RF exposure levels may potentially exceed the MPE. As presented in the AT&T guidance document, the signs must:

- Be posted at a conspicuous point;
- Be posted at the appropriate locations;
- Be readily visible; and
- Make the reader aware of the potential risks prior to entering the affected area.

The table below presents the signs that may be used for AT&T installations.

| CRAN / HETNET Small Cell Decals / Signs |                           | Alerting Signs |  |
|-----------------------------------------|---------------------------|----------------|--|
|                                         | 2.5" x 6.5" NOTICE DECAL  |                |  |
|                                         | 7" x 7" NOTICE SIGN       |                |  |
|                                         | 2.5" x 6.5" CAUTION DECAL |                |  |
|                                         | 7" x 7" CAUTION SIGN      |                |  |

## Appendix D: Federal Communications Commission (FCC) Requirements

The FCC has established Maximum Permissible Exposure (MPE) limits for human exposure to Radiofrequency Electromagnetic (RF-EME) energy fields, based on exposure limits recommended by the National Council on Radiation Protection and Measurements (NCRP) and, over a wide range of frequencies, the exposure limits developed by the Institute of Electrical and Electronics Engineers, Inc. (IEEE) and adopted by the American National Standards Institute (ANSI) to replace the 1982 ANSI guidelines. Limits for localized absorption are based on recommendations of both ANSI/IEEE and NCRP.

The FCC guidelines incorporate two separate tiers of exposure limits that are based upon occupational/controlled exposure limits (for workers) and general public/uncontrolled exposure limits for members of the general public.

**Occupational/controlled exposure limits** apply to situations in which persons are exposed as a consequence of their employment and in which those persons who are exposed have been made fully aware of the potential for exposure and can exercise control over their exposure. Occupational/ controlled exposure limits also apply where exposure is of a transient nature as a result of incidental passage through a location where exposure levels may be above general public/uncontrolled limits (see below), as long as the exposed person has been made fully aware of the potential for exposure and can exercise control over his or her exposure by leaving the area or by some other appropriate means.

**General public/uncontrolled exposure limits** apply to situations in which the general public may be exposed or in which persons who are exposed as a consequence of their employment may not be made fully aware of the potential for exposure or cannot exercise control over their exposure. Therefore, members of the general public would always be considered under this category when exposure is not employment-related, for example, in the case of a telecommunications tower that exposes persons in a nearby residential area.

Table 1 and Figure 1 (below), which are included within the FCC's OET Bulletin 65, summarize the MPE limits for RF emissions. These limits are designed to provide a substantial margin of safety. They vary by frequency to take into account the different types of equipment that may be in operation at a particular facility and are "time-averaged" limits to reflect different durations resulting from controlled and uncontrolled exposures.

The FCC's MPEs are measured in terms of power (mW) over a unit surface area (cm<sup>2</sup>). Known as the power density, the FCC has established an occupational MPE of 5 milliwatts per square centimeter (mW/cm<sup>2</sup>) and an uncontrolled MPE of 1 mW/cm<sup>2</sup> for equipment operating in the 1900 MHz frequency range. For the AT&T equipment operating at 700 MHz, the FCC's occupational MPE limit is 2.33 mW/cm<sup>2</sup> and an uncontrolled MPE limit of 0.47 mW/cm<sup>2</sup>. For the AT&T equipment operating at 1900 MHz, the FCC's occupational MPE is 5.0 mW/cm<sup>2</sup> and an uncontrolled MPE limit of 1.0 mW/cm<sup>2</sup>. These limits are considered protective of these populations.

**Table 1: Limits for Maximum Permissible Exposure (MPE)**
**(A) Limits for Occupational/Controlled Exposure**

| Frequency Range (MHz) | Electric Field Strength (E) (V/m) | Magnetic Field Strength (H) (A/m) | Power Density (S) (mW/cm <sup>2</sup> ) | Averaging Time [E] <sup>2</sup> , [H] <sup>2</sup> , or S (minutes) |
|-----------------------|-----------------------------------|-----------------------------------|-----------------------------------------|---------------------------------------------------------------------|
| 0.3-3.0               | 614                               | 1.63                              | (100)*                                  | 6                                                                   |
| 3.0-30                | 1842/f                            | 4.89/f                            | (900/f <sup>2</sup> )*                  | 6                                                                   |
| 30-300                | 61.4                              | 0.163                             | 1.0                                     | 6                                                                   |
| 300-1,500             | --                                | --                                | f/300                                   | 6                                                                   |
| 1,500-100,000         | --                                | --                                | 5                                       | 6                                                                   |

**(B) Limits for General Public/Uncontrolled Exposure**

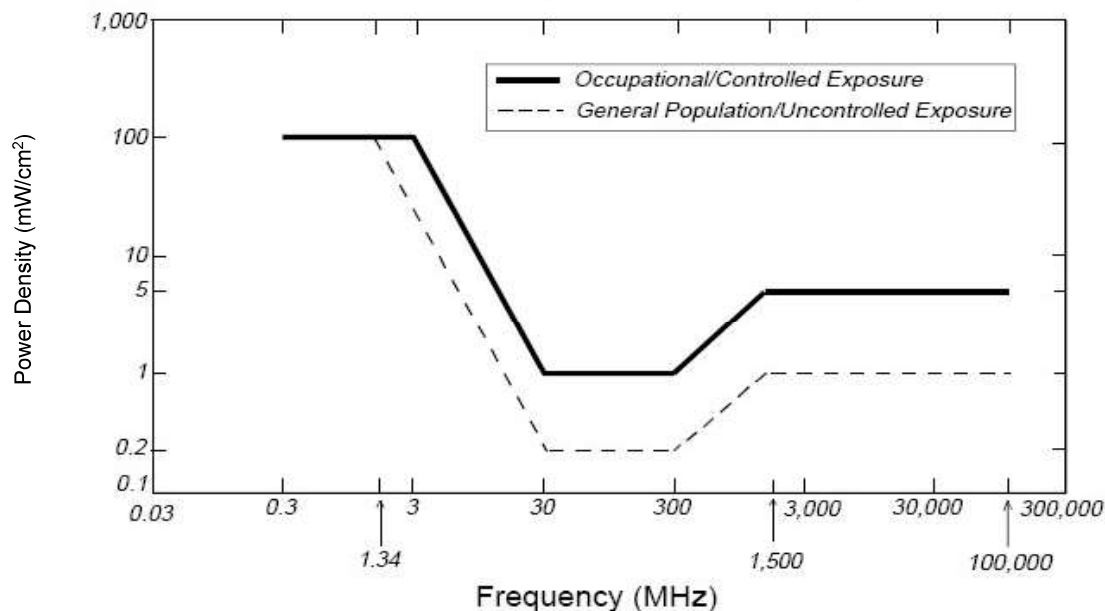
| Frequency Range (MHz) | Electric Field Strength (E) (V/m) | Magnetic Field Strength (H) (A/m) | Power Density (S) (mW/cm <sup>2</sup> ) | Averaging Time [E] <sup>2</sup> , [H] <sup>2</sup> , or S (minutes) |
|-----------------------|-----------------------------------|-----------------------------------|-----------------------------------------|---------------------------------------------------------------------|
| 0.3-1.34              | 614                               | 1.63                              | (100)*                                  | 30                                                                  |
| 1.34-30               | 824/f                             | 2.19/f                            | (180/f <sup>2</sup> )*                  | 30                                                                  |
| 30-300                | 27.5                              | 0.073                             | 0.2                                     | 30                                                                  |
| 300-1,500             | --                                | --                                | f/1,500                                 | 30                                                                  |
| 1,500-100,000         | --                                | --                                | 1.0                                     | 30                                                                  |

f = Frequency in (MHz)

\* Plane-wave equivalent power density

**Figure 1. FCC Limits for Maximum Permissible Exposure (MPE)**

Plane-wave Equivalent Power Density



Based on the above, the most restrictive thresholds for exposures of unlimited duration to RF energy for several personal wireless services are summarized below:

| Personal Wireless Service        | Approximate Frequency | Occupational MPE        | Public MPE              |
|----------------------------------|-----------------------|-------------------------|-------------------------|
| Microwave (Point-to-Point)       | 5,000 - 80,000 MHz    | 5.00 mW/cm <sup>2</sup> | 1.00 mW/cm <sup>2</sup> |
| Broadband Radio (BRS)            | 2,600 MHz             | 5.00 mW/cm <sup>2</sup> | 1.00 mW/cm <sup>2</sup> |
| Wireless Communication (WCS)     | 2,300 MHz             | 5.00 mW/cm <sup>2</sup> | 1.00 mW/cm <sup>2</sup> |
| Advanced Wireless (AWS)          | 2,100 MHz             | 5.00 mW/cm <sup>2</sup> | 1.00 mW/cm <sup>2</sup> |
| Personal Communication (PCS)     | 1,950 MHz             | 5.00 mW/cm <sup>2</sup> | 1.00 mW/cm <sup>2</sup> |
| Cellular Telephone               | 870 MHz               | 2.90 mW/cm <sup>2</sup> | 0.58 mW/cm <sup>2</sup> |
| Specialized Mobile Radio (SMR)   | 855 MHz               | 2.85 mW/cm <sup>2</sup> | 0.57 mW/cm <sup>2</sup> |
| Long Term Evolution (LTE)        | 700 MHz               | 2.33 mW/cm <sup>2</sup> | 0.47 mW/cm <sup>2</sup> |
| Most Restrictive Frequency Range | 30-300 MHz            | 1.00 mW/cm <sup>2</sup> | 0.20 mW/cm <sup>2</sup> |

MPE limits are designed to provide a substantial margin of safety. These limits apply for continuous exposures and are intended to provide a prudent margin of safety for all persons, regardless of age, gender, size, or health.

Personal Communication (PCS) facilities used by AT&T in this area operate within a frequency range of 700-1900 MHz. Facilities typically consist of: 1) electronic transceivers (the radios or cabinets) connected to wired telephone lines; and 2) antennas that send the wireless signals created by the transceivers to be received by individual subscriber units (PCS telephones). Transceivers are typically connected to antennas by coaxial cables.

Because of the short wavelength of PCS services, the antennas require line-of-site paths for good propagation, and are typically installed above ground level. Antennas are constructed to concentrate energy towards the horizon, with as little energy as possible scattered towards the ground or the sky. This design, combined with the low power of PCS facilities, generally results in no possibility for exposure to approach Maximum Permissible Exposure (MPE) levels, with the exception of areas directly in front of the antennas.

### FCC Compliance Requirement

A site is considered out of compliance with FCC regulations if there are areas that exceed the FCC exposure limits and there are no RF hazard mitigation measures in place. Any carrier which has an installation that contributes more than 5% of the applicable MPE must participate in mitigating these RF hazards.

## Appendix E: RF Compliance Simulation Software

The IXUS electromagnetic field (EMF) calculation software was used to assess all the RF field levels presented in this study. IXUS (<https://ixusapp.com/>) is a software product of Alphawave Mobile Network Products (Pty) Ltd, who specialize in electromagnetic software and systems. The IXUS software uses a fast and accurate EMF calculation tool that allows for the determination of RF field strength in the vicinity of radio communication base stations and transmitters. At its core, the IXUS EMF calculation module implements field evaluation techniques detailed in the ITU-T K.61, CENELEC 50383, and IEC62232 specifications. The calculation of EMF results at any point in 3-D space is achieved by either a synthetic ray tracing technique, a conservative cylindrical envelope method, or through full-wave EM simulation results obtained from a computational electromagnetic software tool.

The selection of the solution method is determined by the specific antenna being considered. In addition, a conservative and verified modelling technique for 5G beamforming antennas in IXUS is used. The simulation accuracy of the IXUS calculation module has been verified extensively with full-wave EM simulations.

**IXUS Version Number: 4.18 (0)2026.1.0 (Calculator: 2026.1).**

**Compliance Exposure Standard: FCC OET 65.**

Date: **March 19, 2026**

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**Subject: Subsurface Exploration Report—Revision 1**

**Skyline Advisors Designation:** **Site Number:** FRIDMN-0374  
**Site Name:** Crysteel Trucking

**Engineering Firm Designation:** **TEP Project Number:** 360960.1227810

**Site Data:** **1241 72<sup>nd</sup> Avenue NE, Fridley, MN 55432 (Anoka County)**  
**Latitude N45° 6' 0.72", Longitude W93° 14' 22.79"**  
**150 Foot – Proposed Monopole Tower**

Zachary George,

TEP is pleased to submit this "**Subsurface Exploration Report**" to evaluate subsurface conditions in the tower area as they pertain to providing support for the tower foundation.

This report has been prepared in accordance with generally accepted geotechnical engineering practice for specific application to this project. The conclusions in this report are based on the applicable standards of TEP's practice in this geographic area at the time this report was prepared. No other warranty, expressed or implied, is made.

TEP assumes the current ground surface elevation, tower location and subsequent centerline provided are correct and are consistent with the elevation and centerline to be used for construction of the structure. Should the ground surface elevation be altered and/or the tower location be moved or shifted TEP should be contacted to determine if additional borings are necessary.

The analyses and recommendations submitted herein are based, in part, upon the data obtained from the subsurface exploration. The soil conditions may vary from what is represented in the boring log. While some transitions may be gradual, subsurface conditions in other areas may be quite different. Should actual site conditions vary from those presented in this report, TEP should be provided the opportunity to amend its recommendations, as necessary.

We at TEP appreciate the opportunity of providing our continuing professional services to you and Skyline Advisors. If you have any questions or need further assistance on this or any other project, please give us a call.

Report Prepared/Reviewed by: Manuel E. Zea, P.E. / John D. Longest, P.E.

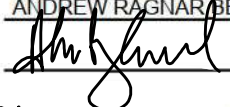
Respectfully submitted by:

Andrew R. Berglund, P.E.

TEP Engineering, PLLC

I hereby certify that this plan, specification, or reports was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineering under the laws of the State of Minnesota

Print Name: ANDREW RAGNAR BERGLUND

Signature: 

Date: 3-19-26 License #: 59085

| Revision # | Date Issued    | Description           |
|------------|----------------|-----------------------|
| 0          | March 11, 2026 | Original Report       |
| 1          | March 19, 2026 | Update client address |

TEP is a family of companies licensed to provide different services in different jurisdictions. Depending on the jurisdiction, professional engineering and land surveying services are provided by TEP OpCo LLC, a Delaware limited liability company, TEP Engineering, PLLC, a North Carolina professional limited liability company, or M&H Engineering, PLLC, a New York professional limited liability company. General contractor services are provided by TEPDB OpCo LLC, a Delaware limited liability company. We acquire the requisite licenses in each state. Additional information can be obtained from the company.



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Boring Layout

### APPENDIX B

Boring Log



## 1) PROJECT DESCRIPTION

It is understood a monopole communications tower is being planned for construction at the above referenced site. The structure loads can be obtained from the tower manufacturer.

## 2) SITE EXPLORATION

The field exploration included the performance of one soil test boring (B-1). The boring was advanced to the planned depth of 50 feet below ground surface (bgs) at the approximate location of the proposed monopole tower. The boring was performed by a truck-mounted drill rig using continuous flight hollow stem augers to advance the hole. Split-spoon samples and Standard Penetration Test (SPT) resistance values (N-values) were obtained in accordance with ASTM D1586 at a frequency of three samples in the top 10 feet and two samples in every 10 feet thereafter. The hammer used for SPT weighed 110 pounds and dropped from a height of 29 inches. TEP applied appropriate corrections for the non-standard hammer used.

The Split-spoon samples were transported to the TEP laboratory where they were classified by a qualified representative of the Geotechnical Engineer in general accordance with the Unified Soil Classification System (USCS), using visual-manual identification procedures (ASTM D2488).

A boring location plan showing the approximate boring location and the boring log presenting the subsurface information obtained, accompanied with a brief guide to interpreting the boring log, are included in Appendix A and B, respectively.

## 3) SITE CONDITIONS

The site is located at 1241 72nd Avenue NE in Fridley, Anoka County, Minnesota. The proposed tower and compound are to be located in an asphalt paved yard of a commercial building. The ground topography is relatively level.

## 4) SUBSURFACE CONDITIONS

The following description of subsurface conditions is brief and general. For more detailed information, the individual boring log contained in Appendix B may be consulted.

### 4.1) Soil

The USCS classification of the soils encountered in the boring below pavement materials include SM, SP, and CL. The Standard Penetration Resistance ("N" Values) recorded in the subsurface materials range from 7 to 18 blows per foot of penetration.

### 4.2) Rock

Rock was not encountered in the boring. Refusal of auger advancement was not encountered in the boring.

### 4.3) Subsurface Water

Subsurface water was encountered at a depth of 14 feet (bgs) in the boring at the time of drilling. TEP estimated seasonal high water level of 13.5 feet (bgs). It should be noted the subsurface water level will fluctuate during the year due to seasonal variations, precipitation events and construction activity in the area.

### 4.4) Frost

The Telecommunications Industry Association (TIA) frost depth for Anoka County, Minnesota is 80 inches.





## 5) TOWER FOUNDATION ANALYSIS

Based on the boring data, it is the opinion of TEP that a pier extending to a single large mat foundation or a single drilled shaft can be used to support the new tower. The following presents TEP's conclusions and recommendations regarding the foundation types.

### 5.1) Shallow Foundation

Based on preliminary site information, the site is located on level ground. It is recommended that foundation designs account for site grades being raised with excavation spoils or that foundation drawings specify minimum embedment depths based on existing site elevations and factor in ground slopes.

The following values may be used for design of a shallow foundation. The foundation should bear a minimum of 80 inches below the ground surface to penetrate the frost depth and with sufficient depth to withstand overturning of the tower. To resist the overturning moment, the weight of the concrete and any soil directly above the foundation can be used. The values provided in Table 1 consider ground surface elevation at the time of the subsurface exploration and undisturbed, native materials. Due to the construction process disturbing the in-situ soils and reducing the soil densities above the new foundation from those provided in Table 1, TEP recommends that the foundation designer specify a minimum depth and unit weight for compacted backfill to resist overturning of the new shallow foundation.

**Table 1 – Shallow Foundation Design Parameters**

| Depth (feet) |        | Subsurface Material | Gross Ultimate Bearing <sup>1,2</sup> (psf) | Cohesion <sup>1</sup> (psf) | Friction Angle <sup>1</sup> (degrees) | Effective Unit Weight (pcf) | Friction Factor |
|--------------|--------|---------------------|---------------------------------------------|-----------------------------|---------------------------------------|-----------------------------|-----------------|
| Top          | Bottom |                     |                                             |                             |                                       |                             |                 |
| 0            | 1.5    | Fill - SM           | 5700                                        | -                           | 28                                    | 110                         | 0.34            |
| 1.5          | 3.5    | SM <sup>3</sup>     | 8125                                        | -                           | 28                                    | 110                         | 0.34            |
| 3.5          | 6      | SP <sup>3</sup>     | 9225                                        | -                           | 28                                    | 108                         | 0.34            |
| 6            | 6.6    | SP                  | 9900                                        | -                           | 28                                    | 112                         | 0.34            |
| 6.6          | 8.5    | SP                  | 10050                                       | -                           | 32                                    | 112                         | 0.39            |

Notes:

- 1) These values should be considered ultimate soil parameters.
- 2) Bearing values consider a foundation width ranging from 12 to 30 feet and less than 1 inch of total settlement.
- 3) Values have been modified to account for strength losses due to freeze/thaw cycles.

Bearing above the seasonal frost depth may lead to settlement and rotation, settlement of the base, and potential and progressive movement downhill. Foundations bearing above the frost depth may experience fluctuations in vertical movements with the annual frost/thaw. If tower foundation bears above frost depth, more frequent maintenance visits should be made.



## 5.2) Drilled Shaft Foundation

The following values may be used for design of a drilled shaft foundation. TEP recommends the side frictional and lateral resistance values developed in the top section of the caisson for a depth equal to half the diameter of the caisson or the frost depth, whichever is greater, be neglected in design calculations. Design of a drilled shaft foundation should ensure termination in a known material. The values presented in Table 2 are based on the ground surface elevation at the time of the subsurface exploration.

**Table 2 – Drilled Shaft Foundation Design Parameters**

| Depth (feet) |        | Subsurface Material | Gross Ultimate Bearing <sup>1</sup> (psf) | Ultimate Side Frictional Resistance <sup>1</sup> (psf) | Cohesion <sup>1</sup> (psf) | Friction Angle <sup>1</sup> (degrees) | Effective Unit Weight (pcf) |
|--------------|--------|---------------------|-------------------------------------------|--------------------------------------------------------|-----------------------------|---------------------------------------|-----------------------------|
| Top          | Bottom |                     |                                           |                                                        |                             |                                       |                             |
| 0            | 1.5    | Fill - SM           | 675                                       | 30                                                     | -                           | 28                                    | 110                         |
| 1.5          | 3.5    | SM <sup>2</sup>     | 1350                                      | 100                                                    | -                           | 28                                    | 110                         |
| 3.5          | 6      | SP <sup>2</sup>     | 2350                                      | 190                                                    | -                           | 28                                    | 108                         |
| 6            | 6.6    | SP                  | 3750                                      | 260                                                    | -                           | 28                                    | 112                         |
| 6.6          | 8.5    | SP                  | 10075                                     | 360                                                    | -                           | 32                                    | 112                         |
| 8.5          | 13.5   | SP                  | 11025                                     | 520                                                    | -                           | 31                                    | 112                         |
| 13.5         | 18.5   | SM                  | 13750                                     | 660                                                    | -                           | 30                                    | 47                          |
| 18.5         | 23.5   | SP                  | 21975                                     | 820                                                    | -                           | 32                                    | 49                          |
| 23.5         | 28.5   | SP                  | 25100                                     | 930                                                    | -                           | 32                                    | 49                          |
| 28.5         | 33.5   | SP                  | 7300                                      | 970                                                    | -                           | 30                                    | 49                          |
| 33.5         | 38.5   | CL                  | 6075                                      | 370                                                    | 675                         | -                                     | 47                          |
| 38.5         | 43.5   | CL                  | 5650                                      | 340                                                    | 625                         | -                                     | 47                          |
| 43.5         | 48.5   | SM                  | 11200                                     | 1210                                                   | -                           | 29                                    | 47                          |
| 48.5         | 50     | CL                  | 9325                                      | 560                                                    | 1025                        | -                                     | 49                          |

Notes:

- 1) These values should be considered ultimate soil parameters.
- 2) Values have been modified to account for strength losses due to freeze/thaw cycles.

Relying on soil strengths above the seasonal frost depth may lead to settlement and rotation, and settlement of the base. Where analysis of foundations relies on strengths of soils above the frost depth, more frequent maintenance visits should be made to check plumb and verify vertical movements of the foundation have not occurred.



### 5.3) Modulus of Subgrade Reaction

A vertical modulus of subgrade reaction and a horizontal modulus of subgrade reaction may be derived using the following equations and soil parameters for analysis of foundations.

$$k_{s-v} = 12 \cdot SF \cdot q_a$$

$$k_{s-h} = k_{s-v} \cdot B$$

Where;

$q_a$  = Allowable Bearing Capacity (ksf)

$SF$  = Factor of Safety

$B$  = Base width (ft), use 1 if  $B < 1$  ft.

$k_{s-v}$  = Vertical Modulus of Subgrade Reaction (kcf)

$k_{s-h}$  = Horizontal Modulus of Subgrade Reaction (ksf)

### 6) SEISMIC SITE CLASS

The Site Class, per Section 1613.2.2 of the 2018 International Building Code (2018 IBC) and Chapter 20 of ASCE 7 (2016), based on the site soil conditions is Site Class E.

### 7) SOIL RESISTIVITY

Soil resistivity testing was performed at the TEP laboratory in accordance with ASTM G57 (Standard Test Method for Measurement of Soil Resistivity Using the Four Electrode Soil Box Method). The test results indicate a resistivity of 11,000 ohm-cm in S1 and 47,000 ohm-cm in S2. It should be noted that soil resistivity will fluctuate during the year due to seasonal variations, precipitation events and depth below surface.



## **8) CONSTRUCTION CONSIDERATIONS - SHALLOW FOUNDATION**

The following recommendations pertain to the newly proposed tower foundation only. Should additional recommendations be required for lightly loaded support structures, such as the equipment shelter, TEP can provide these, at the client's request, for an additional fee.

### **8.1) Excavation**

The boring data indicates excavation to the expected subgrade level for the shallow foundation will extend through sand. A large, tracked excavator should be able to remove the materials with low to moderate difficulty.

Excavations should be sloped or shored in accordance with local, state and federal regulations, including OSHA (29 CFR Part 1926) excavation trench safety standards. It is the responsibility of the contractor for site safety. This information is provided as a service and under no circumstance should TEP be assumed responsible for construction site safety.

### **8.2) Dewatering/Foundation Evaluation/Subgrade Preparation**

As subsurface water was encountered at a depth of 14 feet (bgs) during the subsurface exploration, dewatering may not be required. However, should subsurface water be encountered during construction, it can likely be controlled with the use of a sump and pump system and/or trenches. Dewatering components should be placed to not interfere with the placement of backfill materials and/or concrete foundations and should be utilized to keep the localized water table below the bottom of any excavation.

After excavation to the design elevation for the footing, the materials should be evaluated by a Geotechnical Engineer or a representative of the Geotechnical Engineer prior to reinforcement and concrete placement. This evaluation should include probing, shallow hand auger borings and dynamic cone penetrometer testing (ASTM STP 399) to help verify that suitable residual material lies directly under the foundation and to determine the need for any undercut and replacement of unsuitable materials. Loose surficial material should be compacted in the excavation prior to reinforcement and concrete placement to stabilize surface soil that may have become loose during the excavation process. TEP recommends a 6-inch layer of compacted dense-graded stone be placed just after excavation to aid in surface stability.

### **8.3) Fill Placement and Compaction**

Backfill materials placed above the shallow foundation to the design subgrade elevation should not contain more than 5 percent by weight of organic matter, waste, debris or any otherwise deleterious materials. To be considered for use, backfill materials should have a maximum dry density of at least 100 pounds per cubic foot as determined by standard Proctor (ASTM D698), a Liquid Limit no greater than 40, a Plasticity Index no greater than 20, a maximum particle size of 4 inches, and 20 percent or less of the material having a particle size between 2 and 4 inches. Because small handheld or walk-behind compaction equipment will most likely be used, backfill should be placed in thin horizontal lifts not exceeding 6 inches (loose).

Fill placement should be monitored by a qualified Materials Technician working under the direction of a Geotechnical Engineer. In addition to the visual evaluation, a sufficient amount of in-place field density tests should be conducted to confirm the required compaction is being attained.

### **8.4) Reuse of Excavated Soil**

The sand that meets the above referenced criteria can be utilized as backfill based on dry soil and site conditions at the time of construction.



## 9) CONSTRUCTION CONSIDERATIONS - DRILLED SHAFTS

Based on TEP's experience, a conventional drilled shaft rig (Hughes Tool LDH, or equivalent) can be used to excavate to the termination depth of TEP's boring. An earth auger can typically penetrate the materials encountered to the termination depth of the boring with low to moderate difficulty. Special excavation equipment may be necessary for a shaft greater than 60-inches in diameter.

The following are general procedure recommendations in drilled shaft construction using the "dry" method:

- 1) Drilling equipment should have cutting teeth to result in a hole with little or no soil smeared or caked on the sides; a spiral like corrugated side should be produced. The shaft diameter should be at least equal to the design diameter for the full depth.
- 2) The drilled shaft should be drilled to satisfy a plumbness tolerance of 1.5 to 2 percent of the length and an eccentricity tolerance of 2 to 3 inches from plan location.
- 3) Refer to Section 4.3) for subsurface water information. Water will fluctuate during the year and during rain events. Any subsurface water should be removed by pumping, leaving no more than 3 inches in the bottom of the shaft excavation.
- 4) A removable steel casing may be installed in the shaft to prevent caving of the excavation sides due to soil relaxation. Loose soils in the bottom of the shaft should be removed.
- 5) The drilled shaft should be evaluated by the Geotechnical Engineer or their representative to confirm suitable end bearing conditions and to verify the proper diameter and bottom cleanliness. The shaft should be evaluated immediately prior to and during concrete operations.
- 6) The drilled shaft should be concreted as soon as practical after excavation to reduce the deterioration of the supporting soils due to caving and subsurface water intrusion.
- 7) The slump of the concrete is critical for the development of side shear resistance. TEP recommends a concrete mix having a slump of 6 to 8 inches be used with the minimum compressive strength specified by the structural engineer. A mix design incorporating super plasticizer will likely be required to obtain this slump.
- 8) The concrete may be allowed to fall freely through the open area in the reinforcing steel cage provided it is not allowed to strike the reinforcing steel or the casing prior to reaching the bottom of the shaft excavation.
- 9) The protective steel casing should be extracted as concrete is placed. A head of concrete should be maintained above the bottom of the casing to prevent soil and water intrusion into the concrete below the casing.



Due to the subsurface water and the sandy soil, the contractor may elect to utilize the “slurry” method for shaft construction. The following are general procedure recommendations in drilled shaft construction using the “slurry” method:

- 1) Slurry drilled shafts are constructed by conventional caisson drill rigs excavating beneath a drilling mud slurry. Typically, the slurry is introduced into the excavation after the water table has been penetrated and/or the soils on the sides of the excavation are observed to be caving-in. When the design shaft depth is reached, fluid concrete is placed through a tremie pipe at the bottom of the excavation.
- 2) The slurry level should be maintained at a minimum of 5 feet or one shaft diameter, whichever is greater, above the subsurface water level.
- 3) Inspection during excavation should include verification of plumbness, maintenance of sufficient slurry head, monitoring the specific gravity, pH and sand content of the drilling slurry, and monitoring any changes in the depth of the excavation between initial approval and prior to concreting.
- 4) A removable steel casing may be installed in the shaft to prevent caving of the excavation sides due to excavation disturbance and soil relaxation. Loose soils in the bottom of the shaft should be removed.
- 5) The specific gravity or relative density of the drilling mud slurry should be monitored from the initial mixing to the completion of the excavation. An increase in the specific gravity or density of the drilling slurry by as much as 10 percent is indicative of soil particles settling out of the slurry onto the bottom of the excavation. This settling will result in a reduction of the allowable bearing capacity of the bottom of the drilled shaft.
- 6) After approval, the drilled shaft should be concreted as soon as practical using a tremie pipe.
- 7) For slurry drilled shafts, the concrete should have a 6- to 8-inch slump prior to discharge into the tremie. The bottom of the tremie should be set at about one tremie pipe diameter above the excavation. A closure flap at the bottom of the tremie should be used, or a sliding plug introduced into the tremie before the concrete, to reduce the potential for the concrete being contaminated by the slurry. The bottom of the tremie must be maintained in concrete during placement, which should be continuous.
- 8) The protective steel casing should be extracted as concrete is placed. A head of concrete should be maintained above the bottom of the casing to prevent soil and water intrusion into the concrete below the casing.

If variability in the subsurface materials is encountered, a representative of the Geotechnical Engineer should verify that the design parameters are valid during construction. Modification to the design values presented above may be required in the field.





## 10) SITE PHOTOGRAPHS



Boring Location During Drilling



Boring Location After Drilling

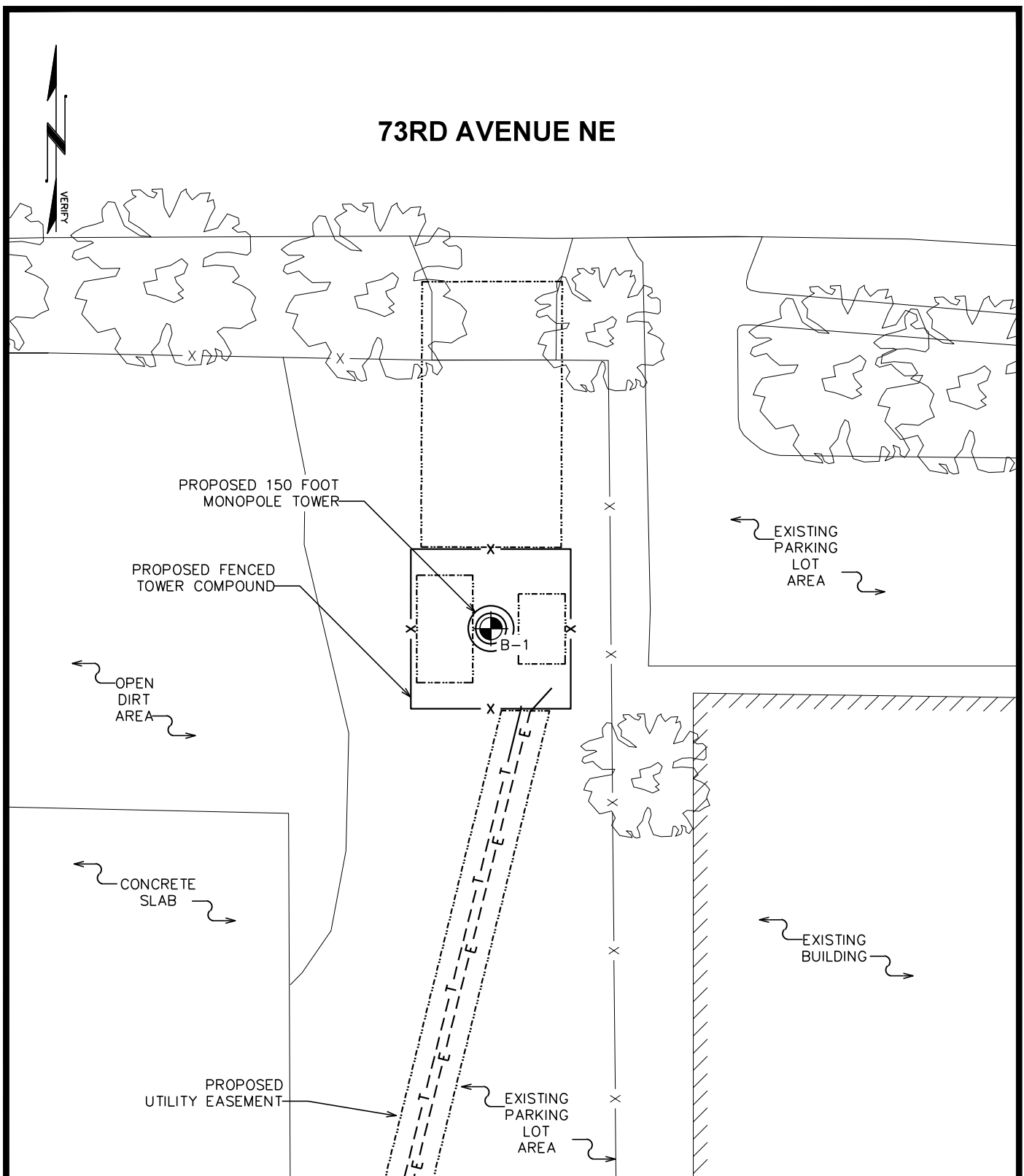


## **APPENDIX A**

### **BORING LAYOUT**







## **BORING LAYOUT**

SCALE: N.T.S.

PREPARED BY:



326 TRYON ROAD  
RALEIGH, NC 27603  
(919) 661-6351

PREPARED FOR:



4 JUST ROAD  
FAIRFIELD, NJ 07004  
(862) 210-2333

PROJECT INFORMATION:

**CRYPEL TRUCKING**  
**SITE #: FRIDMN-0374**

1241 72ND AVENUE NE  
FRIDLEY, MN 55432  
(ANOKA COUNTY)

REVISION: 1

TEP JOB #: 360960.1227810

SHEET NUMBER:

**A-1**

## **APPENDIX B**

### **BORING LOG**





# TEP

326 Tyron Road  
Raleigh, NC 27603  
919.661.6351  
geotech@tepgroup.net

## LOG OF BORING B-1

1 OF 1

PROJECT

**Crysteel Trucking**

SITE ID:

**FRIDMN-0374**

TEP NO.:

**360960**

DATE STARTED

**3/4/2026**

DRILLING METHOD

**Hollow Stem Auger**

HOLE SIZE

**3.25 in**

CITY, STATE

**Fridley, Minnesota**

DATE COMPLETE

**3/4/2026**

HAMMER WEIGHT/FALL

**110lbs / 29in**

HAMMER TYPE

**Auto Hammer**

TOTAL DEPTH

**50.0 FT**

DRILL RIG TYPE

**CME 75 HT**

GROUND EL.

LOGGED BY

**ECT**

CHECKED BY

**JDL**

BACKFILL

**Cuttings**

DEPTH/EL. GROUNDWATER

**14.0/ ATD**

BORING LOCATION

**At the approximate location of proposed tower**

| SAMPLE NUMBER | SAMPLE LENGTH (INCHES) | BLOW COUNTS (N)<br>REC% / RQD% | ELEVATION (FEET) | DEPTH (FEET) | SAMPLE GRAPHIC | USCS GRAPHIC | DESCRIPTION AND CLASSIFICATION                                                                                                                                      | REMARKS                        | POCKET PEN TSF | UNCONFINED STRENGTH, PSF | UNIT WEIGHT PCF |
|---------------|------------------------|--------------------------------|------------------|--------------|----------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------|--------------------------|-----------------|
| S1            | 18                     | /                              |                  |              |                |              | 0.0-0.8: Asphalt - 4 inches<br>Stone - 6 inches                                                                                                                     | Driller Note: Fill to 1.5 feet |                |                          |                 |
| S2            | 18                     | 1-4-5<br>(9)                   |                  | 5            |                |              | 0.8-3.5: Dark brown, fine to coarse, silt SAND (SM), trace rock fragments, moist<br>3.5-6.0: Loose, reddish brown, fine, poorly graded SAND (SP), trace silt, moist | Driller Note: Frost to 3 feet  |                |                          |                 |
| S3            | 18                     | 2-7-8<br>(15)                  |                  |              |                |              | 6.0-8.5: to medium dense, brown                                                                                                                                     |                                |                |                          |                 |
| S4            | 18                     | 3-5-5<br>(10)                  |                  | 10           |                |              | 8.5-13.5: to loose, grayish brown                                                                                                                                   |                                |                |                          |                 |
| S5            | 18                     | 2-3-5<br>(8)                   |                  | 15           |                |              | 13.5-18.5: Loose, gray, fine to medium, silty SAND (SM), micaceous, wet                                                                                             |                                |                |                          |                 |
| S6            | 18                     | 2-8-7<br>(15)                  |                  | 20           |                |              | 18.5-33.5: Medium dense, gray, fine, poorly graded SAND (SP), trace silt, micaceous, wet                                                                            |                                |                |                          |                 |
| S7            | 18                     | 4-8-10<br>(18)                 |                  | 25           |                |              |                                                                                                                                                                     |                                |                |                          |                 |
| S8            | 18                     | 2-5-6<br>(11)                  |                  | 30           |                |              |                                                                                                                                                                     |                                |                |                          |                 |
| S9            | 18                     | 2-3-5<br>(8)                   |                  | 35           |                |              | 33.5-43.5: Medium stiff, gray, lean CLAY (CL), wet                                                                                                                  |                                | 0.9            |                          |                 |
| S10           | 18                     | 2-3-4<br>(7)                   |                  | 40           |                |              |                                                                                                                                                                     |                                | 1.1            |                          |                 |
| S11           | 18                     | 2-3-6<br>(9)                   |                  | 45           |                |              | 43.5-48.5: Loose, gray, fine, silty SAND (SM), trace clay, wet                                                                                                      |                                |                |                          |                 |
| S12           | 18                     | 3-6-9<br>(15)                  |                  | 50           |                |              | 48.5-50.0: Stiff, gray, sandy lean CLAY (CL), trace shell, moist<br>50.0: Boring Terminated                                                                         |                                | 1.5            |                          |                 |



326 Tryon Road  
Raleigh, NC 27603  
919-661-6351  
Geotech@tepgroup.net

## Key to Soil Symbols and Terms

### TERMS DESCRIBING CONSISTENCY OR CONDITION

**COARSE-GRAINED SOILS** (major portions retained on No. 200 sieve): includes (1) clean gravel and sands and (2) silty or clayey gravels and sands. Condition is rated according to relative density as determined by laboratory tests or standard penetration resistance tests.

#### Descriptive Terms

Very Loose

Loose

Medium Dense

Dense

Very Dense

#### SPT Blow Count

< 4

4 to 10

11 to 30

31 to 50

> 50

**FINE-GRAINED SOILS** (major portions passing on No. 200 sieve): includes (1) inorganic and organic silts and clays (2) gravelly, sandy, or silty clays, and (3) clayey silts. Consistency is rated according to shearing strength, as indicated by penetrometer readings, SPT blow count, or unconfined compression tests.

#### Descriptive Terms

Very Soft

Soft

Medium Stiff

Stiff

Very Stiff

Hard

#### SPT Blow Count

< 2

2 to 4

5 to 8

9 to 15

16 to 30

> 30

### GENERAL NOTES

1. Classifications are based on the Unified Soil Classification System and include consistency, moisture, and color. Field descriptions have been modified to reflect results of laboratory tests where deemed appropriate.

2. Surface elevations are based on topographic maps and estimated locations and should be considered approximate.

3. Descriptions on these boring logs apply only at the specific boring locations and at the time the borings were made. They are not guaranteed to be representative of subsurface condition at other locations or times.

|  | Group Symbols | Typical Names                                                                                                      | Sampler Symbols                                                                                                                                                                                                                                    |
|--|---------------|--------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | GW            | Well-graded gravels, gravel-sand mixtures, little or no fines                                                      | Split Spoon                                                                                                                                                                                                                                        |
|  | GP            | Poorly-graded gravels, little or no fines/sands                                                                    | Standard Penetration Test (SPT)                                                                                                                                                                                                                    |
|  | GM            | Silty gravels, gravel-sand-silt mixtures                                                                           | Pushed Shelby Tube                                                                                                                                                                                                                                 |
|  | GC            | Clayey gravels, gravel-sand-silt mixtures                                                                          | Auger Cuttings                                                                                                                                                                                                                                     |
|  | SW            | Well-graded sands, gravelly sands, little or no fines                                                              | Grab Sample                                                                                                                                                                                                                                        |
|  | SP            | Poorly-graded sands, little or no fines/sands/gravels                                                              | Dynamic Cone Penetrometer                                                                                                                                                                                                                          |
|  | SM            | Silty sands, sand-silt mixtures                                                                                    | Hand Auger                                                                                                                                                                                                                                         |
|  | SC            | Clayey sands, sand-clay mixtures                                                                                   | Rock Core                                                                                                                                                                                                                                          |
|  | ML            | Inorganic silts and very fine sands, rock floor, silty or clayey fine sands or clayey silts with slight plasticity | <b>Log Abbreviations</b><br><br>ATD - At Time of Drilling<br>AD - After Drilling<br>EOD - End of Drilling<br>RMR - Rock Mass Rating<br>WOH - Weight of Hammer<br>WOR - Weight of Rod<br>REC - Rock Core Recovery<br>RQD - Rock Quality Designation |
|  | CL            | Inorganic clays of low to medium plasticity, gravelly clays, sandy clays, silty clays, lean clays                  |                                                                                                                                                                                                                                                    |
|  | OL            | Organic silts and organic silty clays of low plasticity                                                            |                                                                                                                                                                                                                                                    |
|  | MH            | Inorganic silts, micaceous or distomaceous fine sandy or silty soils, elastic silts                                |                                                                                                                                                                                                                                                    |
|  | CH            | Inorganic clays of high plasticity, fat clays                                                                      |                                                                                                                                                                                                                                                    |
|  | OH            | Organic clays of medium to high plasticity, organic silts                                                          |                                                                                                                                                                                                                                                    |
|  | PT            | Peat and other highly organic soils                                                                                |                                                                                                                                                                                                                                                    |

# **Information Regarding This Subsurface Exploration Report**

The information contained in this report has been specifically tailored to the needs of the client at the time the report was provided, for the specific purpose of the project named in this report. The attached report may not address the needs of contractors, civil engineers, or structural engineers. Anyone other than the named client should consult with the geotechnical engineer prior to utilizing the information contained in the report.

It is always recommended that the full report be read. While certain aspects of the report may seem unnecessary or irrelevant; just as each project and site are unique, so are the subsurface investigation reports and the information contained in them. Several factors can influence the contents of these reports, and the geotechnical engineer has taken into consideration the specific project, the project location, the client's objectives, potential future improvements, etc. If there is any question about whether the attached report pertains to your specific project or if you would like to verify that certain factors were considered in the preparation of this report, it is recommended that you contact the geotechnical engineer.

Geotechnical subsurface investigations often are prepared during the preliminary stages of a project and aspects of the project may change later on. Some changes may require a report revision or additional exploration. Some changes that often need to be brought to the attention of the geotechnical engineer include changes in location, size and/or type of structure, modifications to existing structures, grading around the project site, etc. Some naturally occurring changes can also develop that impact the information contained in this geotechnical report such as earthquakes, landslides, floods, subsurface water levels changing, etc. It is always recommended that the geotechnical be informed of known changes at the project site.

Subsurface exploration reports are generated based on the analysis and professional opinions of a geotechnical engineer based on the results of field and laboratory data. Often subsurface conditions can vary – sometimes significantly – across a site and over short distances. It often is helpful to retain the geotechnical engineer's services during the construction process. Otherwise, the geotechnical cannot assume responsibility or liability for report recommendations which may have needed to change based on changing site conditions or misinterpretation of recommendations.

Geotechnical engineers assemble testing and/or boring logs based on their interpretation of field and laboratory data. Testing and/or boring logs should always be coupled with the subsurface exploration report. The geotechnical engineer and Tower Engineering Professionals cannot be held reliable for interpretations, analyses, or recommendations based solely on the testing and/or boring log if it is independent of the prepared report.

The scope of the subsurface exploration report does not include an assessment or analysis of environmental conditions, determination of the presence or absence of wetlands or hazardous or toxic materials on or below the ground surface. Any notes regarding odors, fill, debris, or anything of that nature are offered as general information for the client, often to help identify or delineate natural soil boundaries.

For additional information, please contact the geotechnical engineer named in the attached report.





## **ISE, Incorporated** **Structural Engineers**

**DATE:** April 1, 2026

**CLIENT:** Larson Valmont  
1501 S. Euclid Ave.  
Tucson, AZ 85713

**PROJECT:** PST FRIDMN-0374 Flanery Park

**LOCATION:** 1241 72nd Ave. NE  
Fridley, MN 55432

**ISE JOB NO.** 20701

**LARSON JOB NO.** 677042

**DESIGN CRITERIA:**

DESIGN SATISFIES ALL CRITERIA FOR:

- 2018 IBC, 109 MPH Basic Wind Speed, TIA-222-H
- Exposure C, Topographic Category 1, Risk Category II, Ground Elevation 886
- Seismic Data:  $S_s = 0.048$ ,  $S_1 = 0.029$ ,  $SDS = 0.077$ ,  $SD_1 = 0.081$ ,  $C_s = 0.03$
- Site Classification E
- Seismic Design Category B
- Welding per AWS D1.1 Latest Edition

**MATERIALS:**

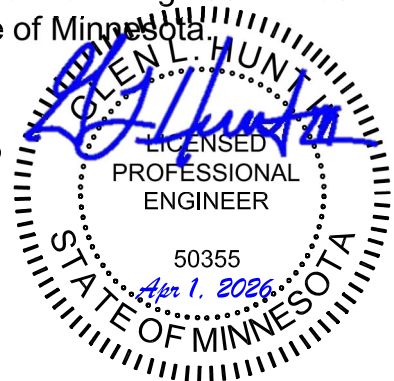
|                   |                                                |
|-------------------|------------------------------------------------|
| SOILS             | - Tower Engineering Professionals              |
|                   | - Project No. 360960.1227810, dated 03/19/2026 |
| POLE STEEL        | - ASTM A572-65 ( $F_y = 65$ KSI)               |
| ANCHOR BOLTS      | - ASTM A615 GR 75 ( $F_y = 75$ KSI)            |
| BASE PLATE STEEL  | - ASTM A572 GR50 ( $F_y = 50$ KSI)             |
| CONCRETE          | - $f'_c = 4000$ PSI AT 28 Days                 |
| REINFORCING STEEL | - ASTM A615-60 ( $F_y = 60$ KSI)               |

**CONTENTS**

Pole & Foundation Details  
Pole & Foundation Calculations

PREPARED BY: Prashanth Baskar

APPROVED BY: Glen L. Hunt III, MS, PE  
Principal Engineer



NOTES:  
1. HANDHOLES NOT SHOWN  
AT TRUE ORIENTATION.  
REFER TO SCHEDULE

## PROJECT INFORMATION

DATE: April 01, 2026  
ISE JOB NO. 20701 By: PB  
CUSTOMER: LARSON VALMONT  
PRODUCT: 150'-0" MONOPOLE  
SITE ID: PST FRIDMN-0374 FLANERY PARK  
LOCATION: 1241 72ND AVE. NE  
FRIDLEY, MN 55432  
LATITUDE: 45.1000239 N  
LONGITUDE: -93.239677 W

## DESIGN CRITERION:

2018 IBC, 109 MPH BASIC WIND SPEED, TIA-222-H, EXPOSURE C, TOPOGRAPHIC  
CATEGORY 1, RISK CATEGORY II, GROUND ELEVATION 886'

## POLE SPECIFICATIONS

Section Shape 18-SIDED Tapered  
Pipe/Taper 0.245 IN/FT  
Pole Material A572-65 (65 KSI)  
Base Plate ASTM A572 GR50  
Anchor Bolts 2.25"Ø X 84" ASTM A615 GR 75

| Pole<br>Section | Length<br>(ft.) | Weight<br>(kips) | Tkns.<br>(in.) | Lap Splice<br>(in.) | Diameter  |           |
|-----------------|-----------------|------------------|----------------|---------------------|-----------|-----------|
|                 |                 |                  |                |                     | Top (in.) | Bot (in.) |
| L1              | 38.00           | 2.190            | 0.188          | 54.96               | 24.000    | 33.310    |
| L2              | 28.00           | 2.650            | 0.250          | 63.96               | 31.813    | 38.673    |
| L3              | 38.00           | 5.290            | 0.313          | 75.96               | 36.867    | 46.177    |
| L4              | 32.00           | 6.160            | 0.375          | 86.04               | 44.001    | 51.841    |
| L5              | 36.41           | 7.880            | 0.375          |                     | 49.335    | 58.255    |

Base Plate 1.578 2.25 71"Ø w/ 43.5"Ø ID

TABLE INDICATES RAW STEEL WEIGHTS. FINAL GALVANIZED WEIGHTS  
SHALL BE APPROXIMATELY 22% GREATER.

## DESIGN LOADS (Unfactored Base Wind Reactions)

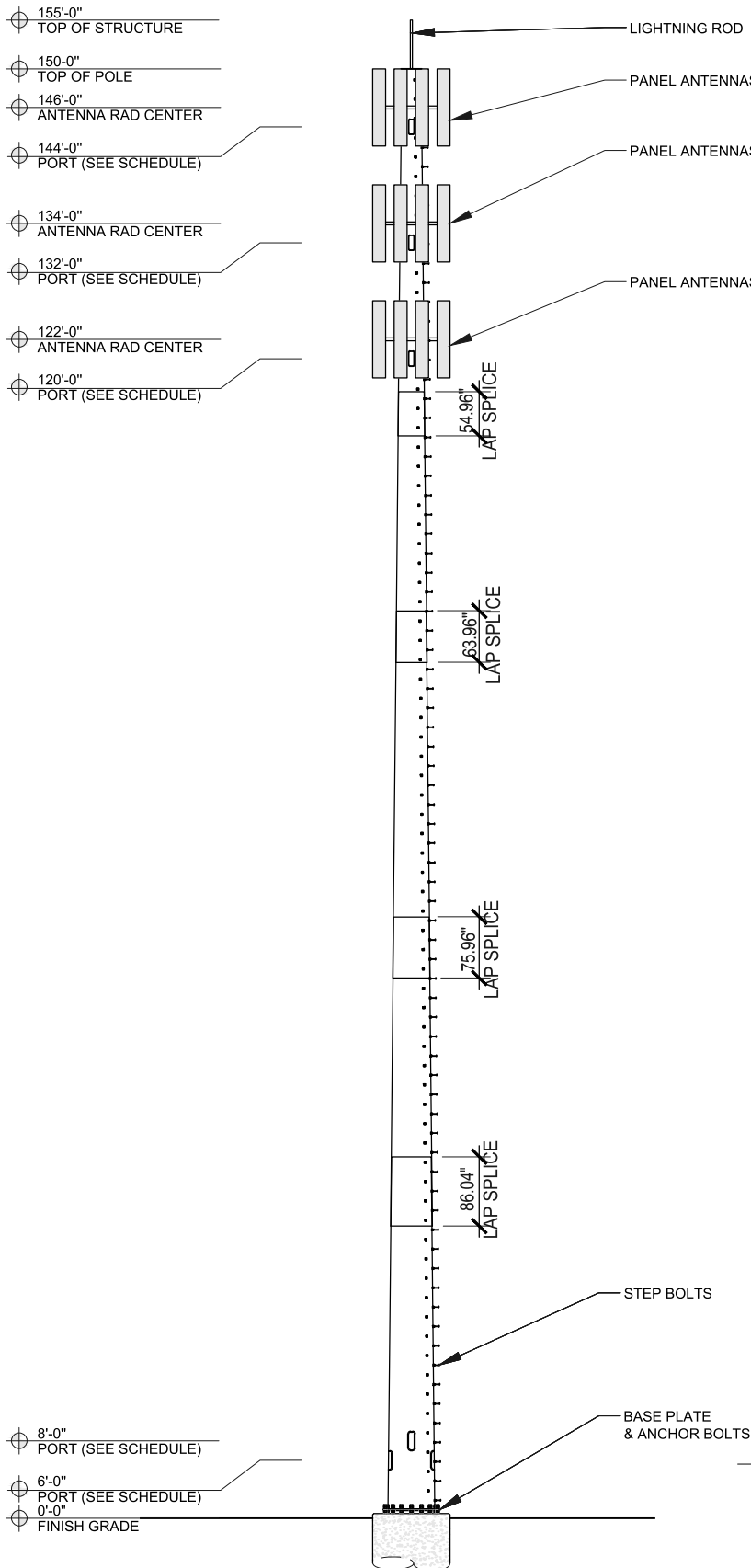
Moment = 4830.22 Ft-Kips  
Shear = 42.25 Kips  
Axial = 39.59 Kips

## DEFLECTIONS

| Elev. (ft.) | 60 MPH Wind   |          | 109 MPH Wind  |          |
|-------------|---------------|----------|---------------|----------|
|             | Lateral (in.) | Sway (°) | Lateral (in.) | Sway (°) |
| Top         | 32.994        | 1.9948   | 122.025       | 7.3866   |

## APPURTENANCES

| Elevation (ft.) | (Qty) | Description            |
|-----------------|-------|------------------------|
| 150'            | (1)   | Lightning Rod          |
| 146'            | (1)   | EPA Load - 40,000sq.in |
| 134'            | (1)   | EPA Load - 30,000sq.in |
| 122'            | (1)   | EPA Load - 30,000sq.in |



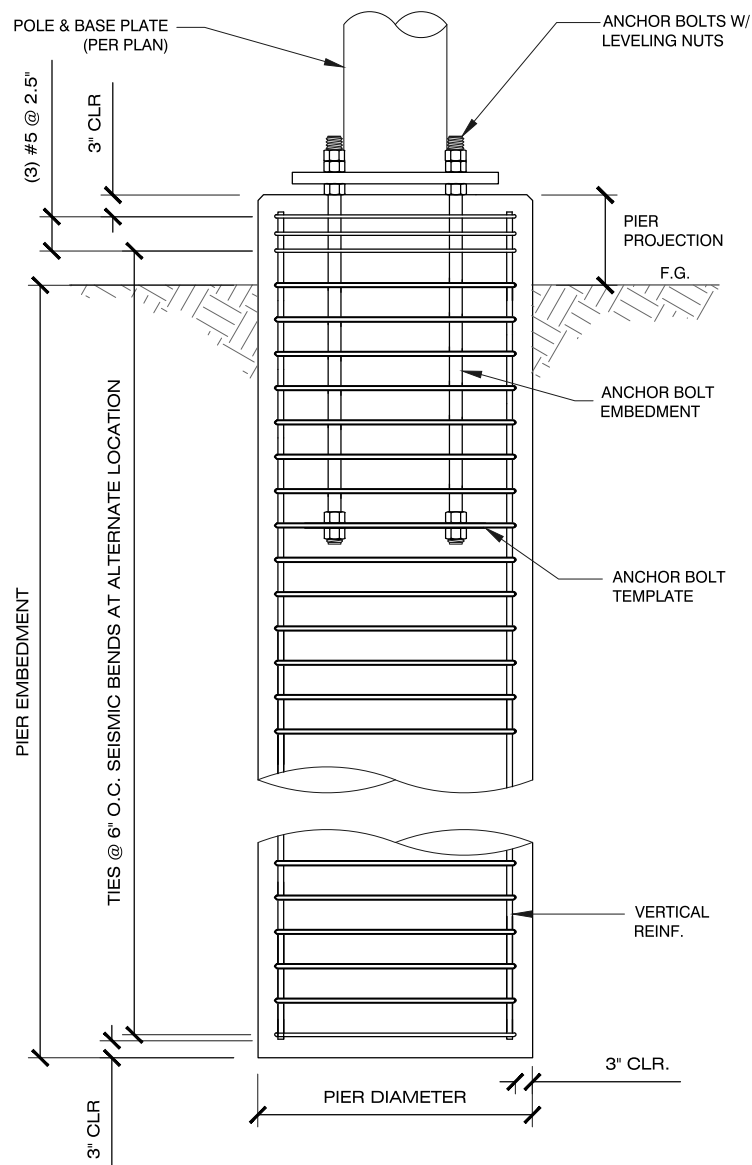
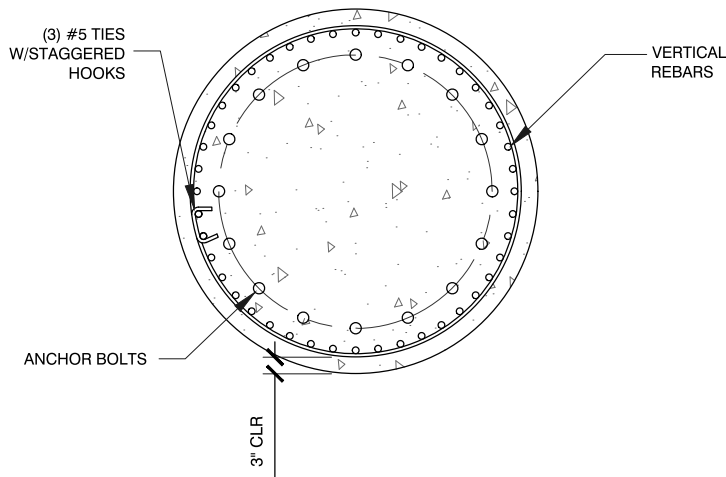
Prepared by:

Prepared for:



**ISE, Incorporated**  
Structural Engineers

**LARSON**  
A **valmont** COMPANY



FOUNDATION INFORMATION

| PIER DIAMETER (FT) | PIER EMBEDMENT (FT) | PIER PROJECTION (IN) | VERTICAL REINFORCEMENT | TIES | ANCHOR BOLT EMBEDMENT (IN) |
|--------------------|---------------------|----------------------|------------------------|------|----------------------------|
| 8                  | 32                  | 6                    | (44) #10               | #5   | 72                         |

## PROJECT INFORMATION

DATE: April 01, 2026  
 ISE JOB NO. 20701 By: PB  
 CUSTOMER: LARSON VALMONT  
 PRODUCT: 150'-0" MONOPOLE  
 SITE ID: PST FRIDMN-0374 FLANERY PARK  
 LOCATION: 1241 72ND AVE. NE  
 FRIDLEY, MN 55432  
 LATITUDE: 45.1000239 N  
 LONGITUDE: -93.239677 W

## DESIGN CRITERION:

2018 IBC, 109 MPH BASIC WIND SPEED, TIA-222-H, EXPOSURE C, TOPOGRAPHIC CATEGORY 1, RISK CATEGORY II, GROUND ELEVATION 886'

## DESIGN LOADS (Unfactored Base Wind Reactions)

Moment = 4830.22 Ft-Kips  
 Shear = 42.25 Kips  
 Axial = 39.59 Kips

FOUNDATION HAS BEEN DESIGNED TO RESIST THE FOLLOWING FACTORED LOADS:

MOMENT = 6672.667 FT-KIPS, SHEAR = 56.333 KIPS, AXIAL = 47.51 KIPS  
 $\phi_s = 0.75$  FACTOR APPLIED TO LATERAL LOADS

## NOTES:

- SEE POLE DESIGN PAGE (PAGE 1) FOR POLE, BASE PLATE, AND ANCHOR BOLT DESIGN DATA.
- ALL CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 4000 PSI AT 28 DAYS. ALL CONCRETE WORK SHALL CONFORM TO LATEST EDITION ACI 318, "BUILDING CODE REQUIREMENTS FOR STRUCTURAL CONCRETE". FOUNDATION CONSTRUCTION SHALL CONFORM TO ACI 336, "STANDARD SPECIFICATIONS FOR THE CONSTRUCTION OF DRILLED PIERS.
- REINFORCING STEEL SHALL CONFORM TO ASTM A-615, GRADE 60.
- FOUNDATION DESIGN PER GEOTECHNICAL REPORT: PREPARED BY: TOWER ENGINEERING PROFESSIONALS  
 PROJECT NO.: 360960.1227810  
 DATE: 3/19/2026
- CONTRACTOR SHALL READ THE GEOTECHNICAL REPORT AND CONSULT WITH GEOTECHNICAL ENGINEER PRIOR TO CONSTRUCTION FOR HAZARDS AND SPECIAL CIRCUMSTANCES.
- ESTIMATED CONCRETE VOLUME: 60.50 CYD
- SPECIAL INSPECTION REQUIRED  $F'_c > 2500$  PSI; CONCRETE, REINFORCING STEEL, ANCHOR BOLTS
- TYPE II CEMENT  $W/C \leq 0.45$

Prepared by:

Prepared for:



**ISE, Incorporated**  
 Structural Engineers

**LARSON**  
 A valmont. COMPANY



|                    |         |         |         |         |         |      |
|--------------------|---------|---------|---------|---------|---------|------|
| Section            | 1       | 2       | 3       | 4       | 5       |      |
| Length (ft)        | 38.00   | 28.00   | 38.00   | 32.00   | 36.41   |      |
| Number of Sides    | 18      | 18      | 18      | 18      | 18      |      |
| Thickness (in)     | 0.1875  | 0.2500  | 0.3125  | 0.3750  | 0.3750  |      |
| Socket Length (ft) | 4.58    | 5.33    | 6.33    | 7.17    | 49.3346 |      |
| Top Dia (in)       | 24.0000 | 31.8129 | 36.8670 | 44.0012 | 58.2550 |      |
| Bot Dia (in)       | 33.3100 | 38.6729 | 46.1771 | 51.8412 |         |      |
| Grade              |         |         | A572-65 |         |         |      |
| Weight (K)         | 2.2     | 2.6     | 5.3     | 6.2     | 7.9     | 24.2 |

150.0 ft

112.0 ft

88.6 ft

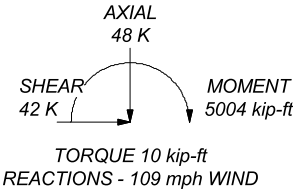
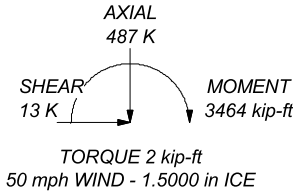
55.9 ft

30.2 ft

1.0 ft



ALL REACTIONS  
ARE FACTORED



DESIGNED APPURTENANCE LOADING

| TYPE                            | ELEVATION | TYPE                            | ELEVATION |
|---------------------------------|-----------|---------------------------------|-----------|
| 5' Lighting Rod                 | 150       | (30k si) 208 sf Sectorized Load | 134       |
| (40K si) 278 sf Sectorized Load | 146       | (30k si) 208 sf Sectorized Load | 134       |
| (40K si) 278 sf Sectorized Load | 146       | (30k si) 208 sf Sectorized Load | 122       |
| (40K si) 278 sf Sectorized Load | 146       | (30k si) 208 sf Sectorized Load | 122       |
| (30k si) 208 sf Sectorized Load | 134       | (30k si) 208 sf Sectorized Load | 122       |

MATERIAL STRENGTH

| GRADE   | Fy     | Fu     | GRADE | Fy | Fu |
|---------|--------|--------|-------|----|----|
| A572-65 | 65 ksi | 80 ksi |       |    |    |

TOWER DESIGN NOTES

1. Tower designed for Exposure C to the TIA-222-H Standard.
2. Tower designed for a 109 mph basic wind in accordance with the TIA-222-H Standard.
3. Tower is also designed for a 50 mph basic wind with 1.50 in ice. Ice is considered to increase in thickness with height.
4. Deflections are based upon a 60 mph wind.
5. Tower Risk Category II.
6. Topographic Category 1 with Crest Height of 0.00 ft

ISE Incorporated  
 PO Box 50039  
 Phoenix, AZ 85073  
 Phone: (602) 403-8614  
 FAX: (623) 321-1283

|          |                              |           |          |
|----------|------------------------------|-----------|----------|
| Job:     | PST FRIDMN-0374 Flanery Park |           |          |
| Project: | ISE Job No: 20701            |           |          |
| Client:  | Valmont/Larson (677042)      | Drawn by: | PB       |
| Code:    | TIA-222-H                    | Date:     | 04/01/26 |
| Path:    |                              | Scale:    | NTS      |
|          |                              | Dwg No.   | E-1      |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 1 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

## Tower Input Data

The tower is a monopole.

This tower is designed using the TIA-222-H standard.

The following design criteria apply:

Tower base elevation above sea level: 887.00 ft.

Basic wind speed of 109 mph.

Risk Category II.

Exposure Category C.

Simplified Topographic Factor Procedure for wind speed-up calculations is used.

Topographic Category: 1.

Crest Height: 0.00 ft.

Nominal ice thickness of 1.5000 in.

Ice thickness is considered to increase with height.

Ice density of 56 pcf.

A wind speed of 50 mph is used in combination with ice.

Temperature drop of 50 °F.

Deflections calculated using a wind speed of 60 mph.

Non-linear (P-delta) analysis was used.

Pressures are calculated at each section.

Stress ratio used in pole design is 1.

Local bending stresses due to climbing loads, feed line supports, and appurtenance mounts are not considered.

## Tapered Pole Section Geometry

| Section | Elevation<br>ft | Section<br>Length<br>ft | Splice<br>Length<br>ft | Number<br>of<br>Sides | Top<br>Diameter<br>in | Bottom<br>Diameter<br>in | Wall<br>Thickness<br>in | Bend<br>Radius<br>in | Pole Grade          |
|---------|-----------------|-------------------------|------------------------|-----------------------|-----------------------|--------------------------|-------------------------|----------------------|---------------------|
| L1      | 150.00-112.00   | 38.00                   | 4.58                   | 18                    | 24.0000               | 33.3100                  | 0.1875                  | 0.7500               | A572-65<br>(65 ksi) |
| L2      | 112.00-88.58    | 28.00                   | 5.33                   | 18                    | 31.8129               | 38.6729                  | 0.2500                  | 1.0000               | A572-65<br>(65 ksi) |
| L3      | 88.58-55.91     | 38.00                   | 6.33                   | 18                    | 36.8670               | 46.1771                  | 0.3125                  | 1.2500               | A572-65<br>(65 ksi) |
| L4      | 55.91-30.24     | 32.00                   | 7.17                   | 18                    | 44.0012               | 51.8412                  | 0.3750                  | 1.5000               | A572-65<br>(65 ksi) |
| L5      | 30.24-1.00      | 36.41                   |                        | 18                    | 49.3346               | 58.2550                  | 0.3750                  | 1.5000               | A572-65<br>(65 ksi) |

## Tapered Pole Properties

| Section | Tip Dia.<br>in | Area<br>in <sup>2</sup> | I<br>in <sup>4</sup> | r<br>in | C<br>in | I/C<br>in <sup>3</sup> | J<br>in <sup>4</sup> | It/Q<br>in <sup>2</sup> | w<br>in | w/t    |
|---------|----------------|-------------------------|----------------------|---------|---------|------------------------|----------------------|-------------------------|---------|--------|
| L1      | 24.3413        | 14.1714                 | 1015.2211            | 8.4534  | 12.1920 | 83.2694                | 2031.7780            | 7.0871                  | 3.8940  | 20.768 |
|         | 33.7949        | 19.7120                 | 2732.2156            | 11.7585 | 16.9215 | 161.4643               | 5468.0264            | 9.8579                  | 5.5326  | 29.507 |
| L2      | 33.4045        | 25.0452                 | 3152.2095            | 11.2048 | 16.1610 | 195.0510               | 6308.5668            | 12.5250                 | 5.1591  | 20.636 |
|         | 39.2309        | 30.4886                 | 5686.6278            | 13.6401 | 19.6458 | 289.4572               | 11380.7382           | 15.2472                 | 6.3664  | 25.466 |
| L3      | 38.7136        | 36.2575                 | 6120.9484            | 12.9769 | 18.7285 | 326.8260               | 12249.9510           | 18.1322                 | 5.9386  | 19.004 |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 2 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section | Tip Dia.<br>in | Area<br>in <sup>2</sup> | I<br>in <sup>4</sup> | r<br>in | C<br>in | I/C<br>in <sup>3</sup> | J<br>in <sup>4</sup> | It/Q<br>in <sup>2</sup> | w<br>in | w/t    |
|---------|----------------|-------------------------|----------------------|---------|---------|------------------------|----------------------|-------------------------|---------|--------|
| L4      | 46.8412        | 45.4919                 | 12089.9862           | 16.2819 | 23.4579 | 515.3899               | 24195.8807           | 22.7503                 | 7.5772  | 24.247 |
|         | 46.1969        | 51.9261                 | 12485.8409           | 15.4873 | 22.3526 | 558.5854               | 24988.1111           | 25.9680                 | 7.0842  | 18.891 |
|         | 52.5831        | 61.2576                 | 20499.4378           | 18.2705 | 26.3353 | 778.4007               | 41025.8493           | 30.6346                 | 8.4641  | 22.571 |
| L5      | 51.8215        | 58.2741                 | 17647.6911           | 17.3806 | 25.0620 | 704.1627               | 35318.6034           | 29.1426                 | 8.0229  | 21.394 |
|         | 59.0958        | 68.8917                 | 29158.2334           | 20.5474 | 29.5935 | 985.2905               | 58354.8339           | 34.4524                 | 9.5929  | 25.581 |

| Tower<br>Elevation  | Gusset<br>Area<br>(per face) | Gusset<br>Thickness | Gusset Grade | Adjust. Factor<br>A <sub>f</sub> | Adjust.<br>Factor<br>A <sub>r</sub> | Weight Mult. | Double Angle<br>Stitch Bolt<br>Spacing<br>Diagonals | Double Angle<br>Stitch Bolt<br>Spacing<br>Horizontals | Double Angle<br>Stitch Bolt<br>Spacing<br>Redundants |
|---------------------|------------------------------|---------------------|--------------|----------------------------------|-------------------------------------|--------------|-----------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|
| ft                  | ft <sup>2</sup>              | in                  |              |                                  |                                     |              | in                                                  | in                                                    | in                                                   |
| L1<br>150.00-112.00 |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |
| L2<br>112.00-88.58  |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |
| L3 88.58-55.91      |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |
| L4 55.91-30.24      |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |
| L5 30.24-1.00       |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |

## Monopole Base Plate Data

| Base Plate Data       |             |
|-----------------------|-------------|
| Base plate is square  |             |
| Base plate is grouted |             |
| Anchor bolt grade     | A615-75     |
| Anchor bolt size      | 2.2500 in   |
| Number of bolts       | 16          |
| Embedment length      | 72.0000 in  |
| f <sub>c</sub>        | 4 ksi       |
| Grout space           | 3.7500 in   |
| Base plate grade      | A572-50     |
| Base plate thickness  | 2.2500 in   |
| Bolt circle diameter  | 65.0000 in  |
| Outer diameter        | 71.0000 in  |
| Inner diameter        | 43.5000 in  |
| Base plate type       | Plain Plate |

## Feed Line/Linear Appurtenances - Entered As Area

| Description                          | Face<br>or<br>Leg | Allow<br>Shield | Exclude<br>From<br>Torque<br>Calculation | Component<br>Type     | Placement<br>ft | Total<br>Number | C <sub>A</sub> A <sub>A</sub><br>ft <sup>2</sup> /ft | Weight<br>klf |
|--------------------------------------|-------------------|-----------------|------------------------------------------|-----------------------|-----------------|-----------------|------------------------------------------------------|---------------|
| Step Pegs                            | A                 | No              | No                                       | CaAa (Out<br>Of Face) | 150.00 - 1.00   | 1               | No Ice                                               | 0.08          |
|                                      |                   |                 |                                          |                       |                 |                 | 1/2" Ice                                             | 0.18          |
|                                      |                   |                 |                                          |                       |                 |                 | 1" Ice                                               | 0.28          |
|                                      |                   |                 |                                          |                       |                 |                 | 2" Ice                                               | 0.48          |
| AVA7-50 (1-5/8<br>LOW DENS.<br>FOAM) | A                 | No              | No                                       | Inside Pole           | 146.00 - 1.00   | 12              | No Ice                                               | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 1/2" Ice                                             | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 1" Ice                                               | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 2" Ice                                               | 0.00          |
| AVA7-50 (1-5/8<br>LOW DENS.<br>FOAM) | A                 | No              | No                                       | Inside Pole           | 134.00 - 1.00   | 12              | No Ice                                               | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 1/2" Ice                                             | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 1" Ice                                               | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 2" Ice                                               | 0.00          |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
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|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Description                          | Face<br>or<br>Leg | Allow<br>Shield | Exclude<br>From<br>Torque<br>Calculation | Component<br>Type | Placement<br>ft | Total<br>Number | $C_A A_A$<br>ft <sup>2</sup> /ft | Weight<br>klf |
|--------------------------------------|-------------------|-----------------|------------------------------------------|-------------------|-----------------|-----------------|----------------------------------|---------------|
| AVA7-50 (1-5/8<br>LOW DENS.<br>FOAM) | A                 | No              | No                                       | Inside Pole       | 122.00 - 1.00   | 12              | 2" Ice                           | 0.00          |
|                                      |                   |                 |                                          |                   |                 |                 | No Ice                           | 0.00          |
|                                      |                   |                 |                                          |                   |                 |                 | 1/2" Ice                         | 0.00          |
|                                      |                   |                 |                                          |                   |                 |                 | 1" Ice                           | 0.00          |
|                                      |                   |                 |                                          |                   |                 |                 | 2" Ice                           | 0.00          |

### Feed Line/Linear Appurtenances Section Areas

| Tower<br>Section | Tower<br>Elevation<br>ft | Face | $A_R$<br>ft <sup>2</sup> | $A_F$<br>ft <sup>2</sup> | $C_A A_A$<br>In Face<br>ft <sup>2</sup> | $C_A A_A$<br>Out Face<br>ft <sup>2</sup> | Weight<br>K |
|------------------|--------------------------|------|--------------------------|--------------------------|-----------------------------------------|------------------------------------------|-------------|
| L1               | 150.00-112.00            | A    | 0.000                    | 0.000                    | 0.000                                   | 3.040                                    | 0.68        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L2               | 112.00-88.58             | A    | 0.000                    | 0.000                    | 0.000                                   | 1.874                                    | 0.68        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L3               | 88.58-55.91              | A    | 0.000                    | 0.000                    | 0.000                                   | 2.614                                    | 0.94        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L4               | 55.91-30.24              | A    | 0.000                    | 0.000                    | 0.000                                   | 2.054                                    | 0.74        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L5               | 30.24-1.00               | A    | 0.000                    | 0.000                    | 0.000                                   | 2.339                                    | 0.85        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |

### Feed Line/Linear Appurtenances Section Areas - With Ice

| Tower<br>Section | Tower<br>Elevation<br>ft | Face<br>or<br>Leg | Ice<br>Thickness<br>in | $A_R$<br>ft <sup>2</sup> | $A_F$<br>ft <sup>2</sup> | $C_A A_A$<br>In Face<br>ft <sup>2</sup> | $C_A A_A$<br>Out Face<br>ft <sup>2</sup> | Weight<br>K |
|------------------|--------------------------|-------------------|------------------------|--------------------------|--------------------------|-----------------------------------------|------------------------------------------|-------------|
| L1               | 150.00-112.00            | A                 | 1.721                  | 0.000                    | 0.000                    | 0.000                                   | 16.116                                   | 104.14      |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L2               | 112.00-88.58             | A                 | 1.676                  | 0.000                    | 0.000                    | 0.000                                   | 9.933                                    | 64.44       |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L3               | 88.58-55.91              | A                 | 1.622                  | 0.000                    | 0.000                    | 0.000                                   | 13.563                                   | 89.88       |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L4               | 55.91-30.24              | A                 | 1.540                  | 0.000                    | 0.000                    | 0.000                                   | 10.379                                   | 70.62       |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L5               | 30.24-1.00               | A                 | 1.389                  | 0.000                    | 0.000                    | 0.000                                   | 11.342                                   | 80.43       |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
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|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

### Feed Line Center of Pressure

| Section | Elevation     | CP <sub>X</sub> | CP <sub>Z</sub> | CP <sub>X</sub><br>Ice | CP <sub>Z</sub><br>Ice |
|---------|---------------|-----------------|-----------------|------------------------|------------------------|
|         | ft            | in              | in              | in                     | in                     |
| L1      | 150.00-112.00 | 0.0000          | -0.6201         | 0.0000                 | -1.6534                |
| L2      | 112.00-88.58  | 0.0000          | -0.6256         | 0.0000                 | -1.7291                |
| L3      | 88.58-55.91   | 0.0000          | -0.6289         | 0.0000                 | -1.7450                |
| L4      | 55.91-30.24   | 0.0000          | -0.6315         | 0.0000                 | -1.7420                |
| L5      | 30.24-1.00    | 0.0000          | -0.6332         | 0.0000                 | -1.7071                |

Note: For pole sections, center of pressure calculations do not consider feed line shielding.

### Discrete Tower Loads

| Description                     | Face<br>or<br>Leg | Offset<br>Type | Offsets:<br>Horz<br>Lateral<br>Vert<br>ft<br>ft<br>ft | Azimuth<br>Adjustment<br>° | Placement<br>ft |                                        | C <sub>A</sub> A <sub>A</sub><br>Front<br>ft <sup>2</sup> | C <sub>A</sub> A <sub>A</sub><br>Side<br>ft <sup>2</sup> | Weight<br>K                  |
|---------------------------------|-------------------|----------------|-------------------------------------------------------|----------------------------|-----------------|----------------------------------------|-----------------------------------------------------------|----------------------------------------------------------|------------------------------|
| 5' Lighting Rod                 | A                 | From Leg       | 0.00<br>0.00<br>2.50                                  | 0.0000                     | 150.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 0.38<br>0.00<br>0.00<br>0.00                              | 0.38<br>0.00<br>0.00<br>0.00                             | 0.01<br>0.01<br>0.02<br>0.02 |
| *****                           |                   |                |                                                       |                            |                 |                                        |                                                           |                                                          |                              |
| (40K si) 278 sf Sectorized Load | A                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 146.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 109.00<br>120.00<br>131.00<br>153.00                      | 76.50<br>84.20<br>91.90<br>107.30                        | 1.50<br>2.25<br>3.00<br>4.50 |
| (40K si) 278 sf Sectorized Load | B                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 146.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 109.00<br>120.00<br>131.00<br>153.00                      | 76.50<br>84.20<br>91.90<br>107.30                        | 1.50<br>2.25<br>3.00<br>4.50 |
| (40K si) 278 sf Sectorized Load | C                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 146.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 109.00<br>120.00<br>131.00<br>153.00                      | 76.50<br>84.20<br>91.90<br>107.30                        | 1.50<br>2.25<br>3.00<br>4.50 |
| *****                           |                   |                |                                                       |                            |                 |                                        |                                                           |                                                          |                              |
| (30k si) 208 sf Sectorized Load | A                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 134.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10                         | 57.30<br>63.00<br>68.70<br>80.10                         | 1.17<br>1.75<br>2.33<br>3.49 |
| (30k si) 208 sf Sectorized Load | B                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 134.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10                         | 57.30<br>63.00<br>68.70<br>80.10                         | 1.17<br>1.75<br>2.33<br>3.49 |
| (30k si) 208 sf Sectorized Load | C                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 134.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10                         | 57.30<br>63.00<br>68.70<br>80.10                         | 1.17<br>1.75<br>2.33<br>3.49 |
| *****                           |                   |                |                                                       |                            |                 |                                        |                                                           |                                                          |                              |
| (30k si) 208 sf Sectorized Load | A                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 122.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10                         | 57.30<br>63.00<br>68.70<br>80.10                         | 1.17<br>1.75<br>2.33<br>3.49 |

|                                                                                                                                     |                |                              |                    |                   |
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|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Description                     | Face<br>or<br>Leg | Offset<br>Type | Offsets:<br>Horz<br>Lateral<br>Vert<br>ft<br>ft<br>ft | Azimuth<br>Adjustment<br>° | Placement<br>ft |                                        | C <sub>AA</sub><br>Front<br>ft <sup>2</sup> | C <sub>AA</sub><br>Side<br>ft <sup>2</sup> | Weight<br>K                  |
|---------------------------------|-------------------|----------------|-------------------------------------------------------|----------------------------|-----------------|----------------------------------------|---------------------------------------------|--------------------------------------------|------------------------------|
| (30k si) 208 sf Sectorized Load | B                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 122.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10           | 57.30<br>63.00<br>68.70<br>80.10           | 1.17<br>1.75<br>2.33<br>3.49 |
| (30k si) 208 sf Sectorized Load | C                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 122.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10           | 57.30<br>63.00<br>68.70<br>80.10           | 1.17<br>1.75<br>2.33<br>3.49 |
| *****                           |                   |                |                                                       |                            |                 |                                        |                                             |                                            |                              |

### Tower Pressures - No Ice

$$G_H = 1.100$$

| Section<br>Elevation<br>ft | z<br>ft | K <sub>Z</sub> | q <sub>z</sub><br>psf | A <sub>G</sub><br>ft <sup>2</sup> | F<br>a<br>c<br>e | A <sub>F</sub><br>ft <sup>2</sup> | A <sub>R</sub><br>ft <sup>2</sup> | A <sub>leg</sub><br>ft <sup>2</sup> | Leg<br>% | C <sub>AA</sub><br>In<br>Face<br>ft <sup>2</sup> | C <sub>AA</sub><br>Out<br>Face<br>ft <sup>2</sup> |
|----------------------------|---------|----------------|-----------------------|-----------------------------------|------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------|--------------------------------------------------|---------------------------------------------------|
| L1<br>150.00-112.00        | 130.11  | 1.338          | 37                    | 92.049                            | A                | 0.000                             | 92.049                            | 92.049                              | 100.00   | 0.000                                            | 3.040                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 92.049                            |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 92.049                            |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L2<br>112.00-88.58         | 99.98   | 1.266          | 35                    | 70.880                            | A                | 0.000                             | 70.880                            | 70.880                              | 100.00   | 0.000                                            | 1.874                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 70.880                            |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 70.880                            |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L3 88.58-55.91             | 71.92   | 1.181          | 33                    | 116.461                           | A                | 0.000                             | 116.461                           | 116.461                             | 100.00   | 0.000                                            | 2.614                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 116.461                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 116.461                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L4 55.91-30.24             | 42.80   | 1.059          | 30                    | 105.653                           | A                | 0.000                             | 105.653                           | 105.653                             | 100.00   | 0.000                                            | 2.054                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 105.653                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 105.653                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L5 30.24-1.00              | 15.30   | 0.852          | 24                    | 135.134                           | A                | 0.000                             | 135.134                           | 135.134                             | 100.00   | 0.000                                            | 2.339                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 135.134                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 135.134                           |                                     | 100.00   | 0.000                                            | 0.000                                             |

### Tower Pressure - With Ice

$$G_H = 1.100$$

| Section<br>Elevation<br>ft | z<br>ft | K <sub>Z</sub> | q <sub>z</sub><br>psf | t <sub>z</sub><br>in | A <sub>G</sub><br>ft <sup>2</sup> | F<br>a<br>c<br>e | A <sub>F</sub><br>ft <sup>2</sup> | A <sub>R</sub><br>ft <sup>2</sup> | A <sub>leg</sub><br>ft <sup>2</sup> | Leg<br>% | C <sub>AA</sub><br>In<br>Face<br>ft <sup>2</sup> | C <sub>AA</sub><br>Out<br>Face<br>ft <sup>2</sup> |
|----------------------------|---------|----------------|-----------------------|----------------------|-----------------------------------|------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------|--------------------------------------------------|---------------------------------------------------|
| L1<br>150.00-112.00        | 130.11  | 1.338          | 8                     | 1.7206               | 102.946                           | A                | 0.000                             | 102.946                           | 102.946                             | 100.00   | 0.000                                            | 16.116                                            |
|                            |         |                |                       |                      |                                   | B                | 0.000                             | 102.946                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                      |                                   | C                | 0.000                             | 102.946                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L2 112.00-88.58            | 99.98   | 1.266          | 7                     | 1.6758               | 77.596                            | A                | 0.000                             | 77.596                            | 77.596                              | 100.00   | 0.000                                            | 9.933                                             |
|                            |         |                |                       |                      |                                   | B                | 0.000                             | 77.596                            |                                     | 100.00   | 0.000                                            | 0.000                                             |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 6 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | z     | K <sub>Z</sub> | q <sub>z</sub> | t <sub>z</sub> | A <sub>G</sub>  | F<br>a<br>c<br>e | A <sub>F</sub>  | A <sub>R</sub>  | A <sub>leg</sub> | Leg<br>% | C <sub>A</sub> A <sub>A</sub><br>In<br>Face<br>ft <sup>2</sup> | C <sub>A</sub> A <sub>A</sub><br>Out<br>Face<br>ft <sup>2</sup> |
|----------------------|-------|----------------|----------------|----------------|-----------------|------------------|-----------------|-----------------|------------------|----------|----------------------------------------------------------------|-----------------------------------------------------------------|
| ft                   | ft    |                | psf            | in             | ft <sup>2</sup> |                  | ft <sup>2</sup> | ft <sup>2</sup> | ft <sup>2</sup>  |          |                                                                | ft <sup>2</sup>                                                 |
| L3 88.58-55.91       | 71.92 | 1.181          | 7              | 1.6215         | 125.586         | C                | 0.000           | 77.596          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | A                | 0.000           | 125.586         | 125.586          | 100.00   | 0.000                                                          | 13.563                                                          |
|                      |       |                |                |                |                 | B                | 0.000           | 125.586         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | C                | 0.000           | 125.586         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
| L4 55.91-30.24       | 42.80 | 1.059          | 6              | 1.5395         | 112.591         | A                | 0.000           | 112.591         | 112.591          | 100.00   | 0.000                                                          | 10.379                                                          |
|                      |       |                |                |                |                 | B                | 0.000           | 112.591         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | C                | 0.000           | 112.591         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | A                | 0.000           | 142.637         | 142.637          | 100.00   | 0.000                                                          | 11.342                                                          |
| L5 30.24-1.00        | 15.30 | 0.852          | 5              | 1.3890         | 142.637         | B                | 0.000           | 142.637         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | C                | 0.000           | 142.637         |                  | 100.00   | 0.000                                                          | 0.000                                                           |

## Tower Pressure - Service

$$G_H = 1.100$$

| Section<br>Elevation | z      | K <sub>Z</sub> | q <sub>z</sub> | A <sub>G</sub>  | F<br>a<br>c<br>e | A <sub>F</sub>  | A <sub>R</sub>  | A <sub>leg</sub> | Leg<br>% | C <sub>A</sub> A <sub>A</sub><br>In<br>Face<br>ft <sup>2</sup> | C <sub>A</sub> A <sub>A</sub><br>Out<br>Face<br>ft <sup>2</sup> |
|----------------------|--------|----------------|----------------|-----------------|------------------|-----------------|-----------------|------------------|----------|----------------------------------------------------------------|-----------------------------------------------------------------|
| ft                   | ft     |                | psf            | ft <sup>2</sup> |                  | ft <sup>2</sup> | ft <sup>2</sup> | ft <sup>2</sup>  |          |                                                                | ft <sup>2</sup>                                                 |
| L1<br>150.00-112.00  | 130.11 | 1.338          | 10             | 92.049          | A                | 0.000           | 92.049          | 92.049           | 100.00   | 0.000                                                          | 3.040                                                           |
|                      |        |                |                |                 | B                | 0.000           | 92.049          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | C                | 0.000           | 92.049          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | A                | 0.000           | 70.880          | 70.880           | 100.00   | 0.000                                                          | 1.874                                                           |
| L2<br>112.00-88.58   | 99.98  | 1.266          | 10             | 70.880          | B                | 0.000           | 70.880          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | C                | 0.000           | 70.880          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | A                | 0.000           | 116.461         | 116.461          | 100.00   | 0.000                                                          | 2.614                                                           |
|                      |        |                |                |                 | B                | 0.000           | 116.461         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
| L3 88.58-55.91       | 71.92  | 1.181          | 9              | 116.461         | C                | 0.000           | 116.461         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | A                | 0.000           | 105.653         | 105.653          | 100.00   | 0.000                                                          | 2.054                                                           |
|                      |        |                |                |                 | B                | 0.000           | 105.653         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | C                | 0.000           | 105.653         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
| L4 55.91-30.24       | 42.80  | 1.059          | 8              | 105.653         | A                | 0.000           | 135.134         | 135.134          | 100.00   | 0.000                                                          | 2.339                                                           |
|                      |        |                |                |                 | B                | 0.000           | 135.134         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | C                | 0.000           | 135.134         |                  | 100.00   | 0.000                                                          | 0.000                                                           |

## Tower Forces - No Ice - Wind Normal To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub> | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub>  | F    | w    | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|----------------|----------------|----------------|-----------------|------|------|---------------|
| ft                   | K             | K              |                  |   |                | psf            |                |                | ft <sup>2</sup> | K    | klf  |               |
| L1<br>150.00-112.00  | 0.68          | 2.19           | A                | 1 | 0.73           | 37             | 1              | 1              | 92.049          | 2.89 | 0.08 | C             |
|                      |               |                | B                | 1 | 0.73           |                | 1              | 1              | 92.049          |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                | 1              | 1              | 92.049          |      |      |               |
|                      |               |                | A                | 1 | 0.73           | 35             | 1              | 1              | 70.880          | 2.09 | 0.09 | C             |
| L2<br>112.00-88.58   | 0.68          | 2.65           | B                | 1 | 0.73           |                | 1              | 1              | 70.880          |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                | 1              | 1              | 70.880          |      |      |               |
|                      |               |                | A                | 1 | 0.73           | 33             | 1              | 1              | 116.461         | 3.18 | 0.10 | C             |
|                      |               |                | B                | 1 | 0.73           |                | 1              | 1              | 116.461         |      |      |               |
| L3<br>88.58-55.91    | 0.94          | 5.29           | C                | 1 | 0.73           |                | 1              | 1              | 116.461         |      |      |               |
|                      |               |                | A                | 1 | 0.73           | 30             | 1              | 1              | 105.653         | 2.58 | 0.10 | C             |
|                      |               |                | B                | 1 | 0.73           |                | 1              | 1              | 105.653         |      |      |               |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 7 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| L5 30.24-1.00        | 0.85          | 7.88           | C                | 1 | 0.73           | 24                    | 1              | 1              | 105.653                           | 2.65   | 0.09     | C             |
|                      |               |                | A                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
| Sum Weight:          | 3.89          | 24.16          |                  |   |                |                       |                | OTM            | 951.13<br>kip-ft                  | 13.39  |          |               |

### Tower Forces - No Ice - Wind 60 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| L1<br>150.00-112.00  | 0.68          | 2.19           | A                | 1 | 0.73           | 37                    | 1              | 1              | 92.049                            | 2.89   | 0.08     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
| L2<br>112.00-88.58   | 0.68          | 2.65           | A                | 1 | 0.73           | 35                    | 1              | 1              | 70.880                            | 2.09   | 0.09     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
| L3<br>88.58-55.91    | 0.94          | 5.29           | A                | 1 | 0.73           | 33                    | 1              | 1              | 116.461                           | 3.18   | 0.10     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
| L4<br>55.91-30.24    | 0.74          | 6.16           | A                | 1 | 0.73           | 30                    | 1              | 1              | 105.653                           | 2.58   | 0.10     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
| L5 30.24-1.00        | 0.85          | 7.88           | A                | 1 | 0.73           | 24                    | 1              | 1              | 135.134                           | 2.65   | 0.09     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
| Sum Weight:          | 3.89          | 24.16          |                  |   |                |                       |                | OTM            | 951.13<br>kip-ft                  | 13.39  |          |               |

### Tower Forces - No Ice - Wind 90 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| L1<br>150.00-112.00  | 0.68          | 2.19           | A                | 1 | 0.73           | 37                    | 1              | 1              | 92.049                            | 2.89   | 0.08     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
| L2<br>112.00-88.58   | 0.68          | 2.65           | A                | 1 | 0.73           | 35                    | 1              | 1              | 70.880                            | 2.09   | 0.09     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
| L3<br>88.58-55.91    | 0.94          | 5.29           | A                | 1 | 0.73           | 33                    | 1              | 1              | 116.461                           | 3.18   | 0.10     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
| L4<br>55.91-30.24    | 0.74          | 6.16           | A                | 1 | 0.73           | 30                    | 1              | 1              | 105.653                           | 2.58   | 0.10     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |



|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 8 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| L5 30.24-1.00        | 0.85          | 7.88           | A                | 1 | 0.73           | 24                    | 1              | 1              | 135.134                           | 2.65   | 0.09     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
| Sum Weight:          | 3.89          | 24.16          |                  |   |                |                       |                | OTM            | 951.13<br>kip-ft                  | 13.39  |          |               |

### Tower Forces - With Ice - Wind Normal To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| L1                   | 104.14        | 4.64           | A                | 1 | 1.2            | 8                     | 1              | 1              | 102.946                           | 1.21   | 0.03     | C             |
| 150.00-112.00        |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 102.946                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 102.946                           |        |          |               |
| L2                   | 64.44         | 4.46           | A                | 1 | 1.2            | 7                     | 1              | 1              | 77.421                            | 0.84   | 0.04     | C             |
| 112.00-88.58         |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 77.421                            |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 77.421                            |        |          |               |
| L3                   | 89.88         | 8.15           | A                | 1 | 1.2            | 7                     | 1              | 1              | 125.291                           | 1.25   | 0.04     | C             |
| 88.58-55.91          |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 125.291                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 125.291                           |        |          |               |
| L4                   | 70.62         | 8.61           | A                | 1 | 1.2            | 6                     | 1              | 1              | 112.240                           | 0.99   | 0.04     | C             |
| 55.91-30.24          |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 112.240                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 112.240                           |        |          |               |
| L5 30.24-1.00        | 80.43         | 10.69          | A                | 1 | 1.2            | 5                     | 1              | 1              | 141.903                           | 1.00   | 0.03     | C             |
|                      |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 141.903                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 141.903                           |        |          |               |
| Sum Weight:          | 409.51        | 36.55          |                  |   |                |                       |                | OTM            | 384.23<br>kip-ft                  | 5.30   |          |               |

### Tower Forces - With Ice - Wind 60 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| L1                   | 104.14        | 4.64           | A                | 1 | 1.2            | 8                     | 1              | 1              | 102.946                           | 1.21   | 0.03     | C             |
| 150.00-112.00        |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 102.946                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 102.946                           |        |          |               |
| L2                   | 64.44         | 4.46           | A                | 1 | 1.2            | 7                     | 1              | 1              | 77.421                            | 0.84   | 0.04     | C             |
| 112.00-88.58         |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 77.421                            |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 77.421                            |        |          |               |
| L3                   | 89.88         | 8.15           | A                | 1 | 1.2            | 7                     | 1              | 1              | 125.291                           | 1.25   | 0.04     | C             |
| 88.58-55.91          |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 125.291                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 125.291                           |        |          |               |
| L4                   | 70.62         | 8.61           | A                | 1 | 1.2            | 6                     | 1              | 1              | 112.240                           | 0.99   | 0.04     | C             |
| 55.91-30.24          |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 112.240                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 112.240                           |        |          |               |
| L5 30.24-1.00        | 80.43         | 10.69          | A                | 1 | 1.2            | 5                     | 1              | 1              | 141.903                           | 1.00   | 0.03     | C             |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 9 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e      | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup>      | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|--------|----------------|-----------------------|----------------|----------------|----------------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |        |                |                       |                |                |                                        |        |          |               |
| Sum Weight:          | 409.51        | 36.55          | B<br>C           | 1<br>1 | 1.2<br>1.2     |                       | 1<br>1         | 1<br>1<br>OTM  | 141.903<br>141.903<br>384.23<br>kip-ft | 5.30   |          |               |

### Tower Forces - With Ice - Wind 90 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e           | C <sub>F</sub>    | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|-------------|-------------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |             |                   |                       |                |                |                                   |        |          |               |
| L1<br>150.00-112.00  | 104.14        | 4.64           | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 8                     | 1<br>1<br>1    | 1<br>1<br>1    | 102.946<br>102.946<br>102.946     | 1.21   | 0.03     | C             |
| L2<br>112.00-88.58   | 64.44         | 4.46           | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 7                     | 1<br>1<br>1    | 1<br>1<br>1    | 77.421<br>77.421<br>77.421        | 0.84   | 0.04     | C             |
| L3<br>88.58-55.91    | 89.88         | 8.15           | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 7                     | 1<br>1<br>1    | 1<br>1<br>1    | 125.291<br>125.291<br>125.291     | 1.25   | 0.04     | C             |
| L4<br>55.91-30.24    | 70.62         | 8.61           | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 6                     | 1<br>1<br>1    | 1<br>1<br>1    | 112.240<br>112.240<br>112.240     | 0.99   | 0.04     | C             |
| L5 30.24-1.00        | 80.43         | 10.69          | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 5                     | 1<br>1<br>1    | 1<br>1<br>1    | 141.903<br>141.903<br>141.903     | 1.00   | 0.03     | C             |
| Sum Weight:          | 409.51        | 36.55          |                  |             |                   |                       |                | OTM            | 384.23<br>kip-ft                  | 5.30   |          |               |

### Tower Forces - Service - Wind Normal To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e           | C <sub>F</sub>       | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|-------------|----------------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |             |                      |                       |                |                |                                   |        |          |               |
| L1<br>150.00-112.00  | 0.68          | 2.19           | A<br>B<br>C      | 1<br>1<br>1 | 0.73<br>0.73<br>0.73 | 10                    | 1<br>1<br>1    | 1<br>1<br>1    | 92.049<br>92.049<br>92.049        | 0.78   | 0.02     | C             |
| L2<br>112.00-88.58   | 0.68          | 2.65           | A<br>B<br>C      | 1<br>1<br>1 | 0.73<br>0.73<br>0.73 | 10                    | 1<br>1<br>1    | 1<br>1<br>1    | 70.880<br>70.880<br>70.880        | 0.57   | 0.02     | C             |
| L3<br>88.58-55.91    | 0.94          | 5.29           | A<br>B<br>C      | 1<br>1<br>1 | 0.73<br>0.73<br>0.73 | 9                     | 1<br>1<br>1    | 1<br>1<br>1    | 116.461<br>116.461<br>116.461     | 0.86   | 0.03     | C             |
| L4<br>55.91-30.24    | 0.74          | 6.16           | A<br>B<br>C      | 1<br>1<br>1 | 0.73<br>0.73<br>0.73 | 8                     | 1<br>1<br>1    | 1<br>1<br>1    | 105.653<br>105.653<br>105.653     | 0.70   | 0.03     | C             |
| L5 30.24-1.00        | 0.85          | 7.88           | A<br>B           | 1<br>1      | 0.73<br>0.73         | 6                     | 1<br>1         | 1<br>1         | 135.134<br>135.134                | 0.72   | 0.02     | C             |



## **ISE, Incorporated** **Structural Engineers**

**DATE:** April 1, 2026

**CLIENT:** Larson Valmont  
1501 S. Euclid Ave.  
Tucson, AZ 85713

**PROJECT:** PST FRIDMN-0374 Flanery Park

**LOCATION:** 1241 72nd Ave. NE  
Fridley, MN 55432

**ISE JOB NO.** 20701

**LARSON JOB NO.** 677042

**DESIGN CRITERIA:**

DESIGN SATISFIES ALL CRITERIA FOR:

- 2018 IBC, 109 MPH Basic Wind Speed, TIA-222-H
- Exposure C, Topographic Category 1, Risk Category II, Ground Elevation 886
- Seismic Data:  $S_s = 0.048$ ,  $S_1 = 0.029$ ,  $SDS = 0.077$ ,  $SD_1 = 0.081$ ,  $C_s = 0.03$
- Site Classification E
- Seismic Design Category B
- Welding per AWS D1.1 Latest Edition

**MATERIALS:**

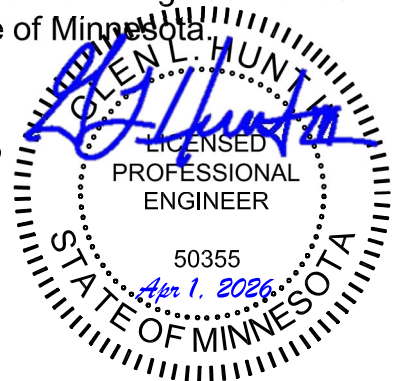
|                   |                                                |
|-------------------|------------------------------------------------|
| SOILS             | - Tower Engineering Professionals              |
|                   | - Project No. 360960.1227810, dated 03/19/2026 |
| POLE STEEL        | - ASTM A572-65 ( $F_y = 65$ KSI)               |
| ANCHOR BOLTS      | - ASTM A615 GR 75 ( $F_y = 75$ KSI)            |
| BASE PLATE STEEL  | - ASTM A572 GR50 ( $F_y = 50$ KSI)             |
| CONCRETE          | - $f'_c = 4000$ PSI AT 28 Days                 |
| REINFORCING STEEL | - ASTM A615-60 ( $F_y = 60$ KSI)               |

**CONTENTS**

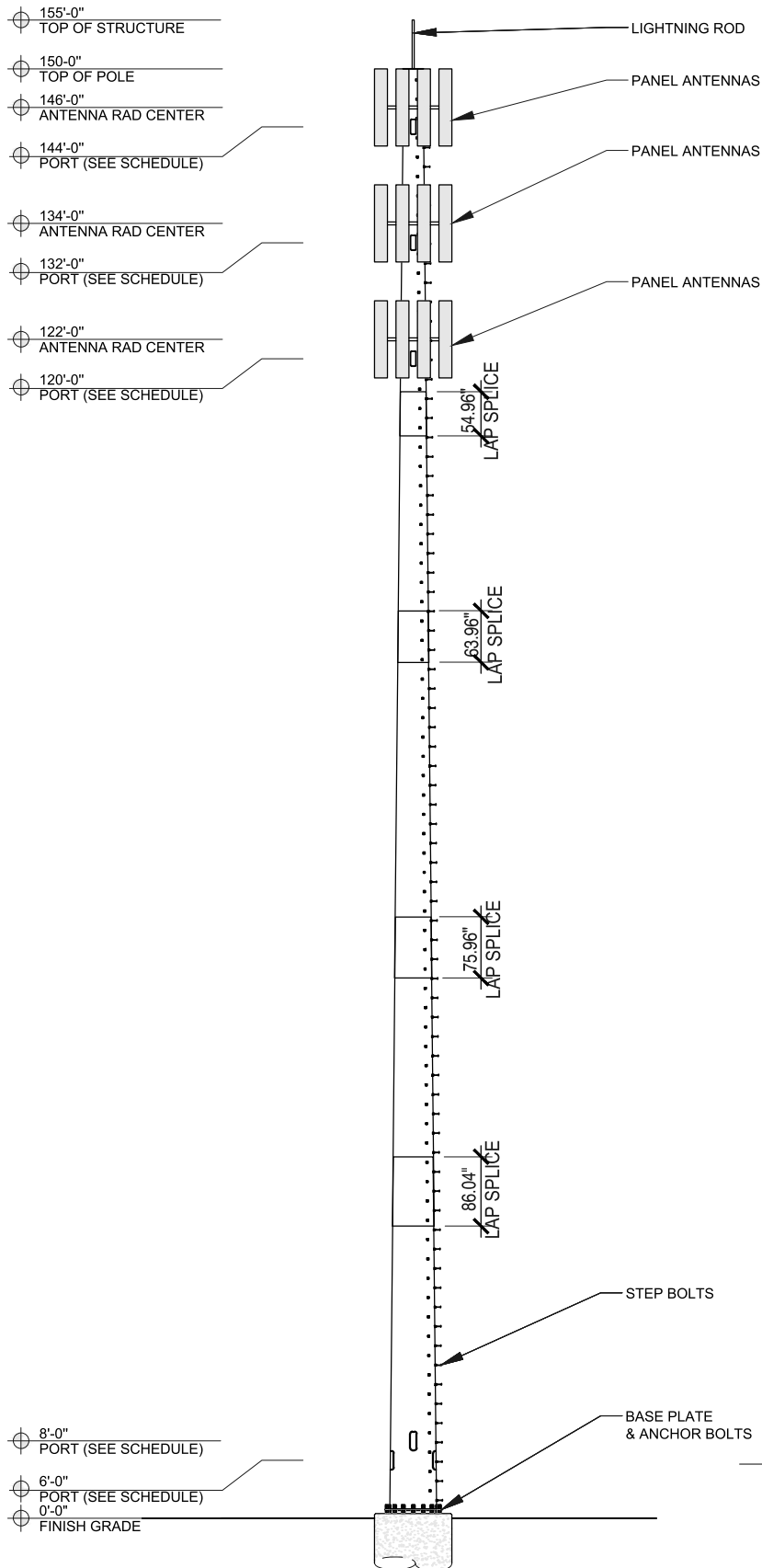
Pole & Foundation Details  
Pole & Foundation Calculations

PREPARED BY: Prashanth Baskar

APPROVED BY: Glen L. Hunt III, MS, PE  
Principal Engineer



NOTES:  
1. HANDHOLES NOT SHOWN  
AT TRUE ORIENTATION.  
REFER TO SCHEDULE



## PROJECT INFORMATION

DATE: April 01, 2026  
ISE JOB NO. 20701 By: PB  
CUSTOMER: LARSON VALMONT  
PRODUCT: 150'-0" MONOPOLE  
SITE ID: PST FRIDMNM-0374 FLANERY PARK  
LOCATION: 1241 72ND AVE. NE  
FRIDLEY, MN 55432  
LATITUDE: 45.1000239 N  
LONGITUDE: -93.239677 W

## DESIGN CRITERION:

2018 IBC, 109 MPH BASIC WIND SPEED, TIA-222-H, EXPOSURE C, TOPOGRAPHIC  
CATEGORY 1, RISK CATEGORY II, GROUND ELEVATION 886'

## POLE SPECIFICATIONS

Section Shape 18-SIDED Tapered  
Pipe/Taper 0.245 IN/FT  
Pole Material A572-65 (65 KSI)  
Base Plate ASTM A572 GR50  
Anchor Bolts 2.25"Ø X 84" ASTM A615 GR 75

| Pole<br>Section | Length<br>(ft.) | Weight<br>(kips) | Tkns.<br>(in.) | Lap Splice<br>(in.) | Diameter  |           |
|-----------------|-----------------|------------------|----------------|---------------------|-----------|-----------|
|                 |                 |                  |                |                     | Top (in.) | Bot (in.) |
| L1              | 38.00           | 2.190            | 0.188          | 54.96               | 24.000    | 33.310    |
| L2              | 28.00           | 2.650            | 0.250          | 63.96               | 31.813    | 38.673    |
| L3              | 38.00           | 5.290            | 0.313          | 75.96               | 36.867    | 46.177    |
| L4              | 32.00           | 6.160            | 0.375          | 86.04               | 44.001    | 51.841    |
| L5              | 36.41           | 7.880            | 0.375          |                     | 49.335    | 58.255    |

Base Plate 1.578 2.25 71"Ø w/ 43.5"Ø ID

TABLE INDICATES RAW STEEL WEIGHTS. FINAL GALVANIZED WEIGHTS  
SHALL BE APPROXIMATELY 22% GREATER.

## DESIGN LOADS (Unfactored Base Wind Reactions)

Moment = 4830.22 Ft-Kips  
Shear = 42.25 Kips  
Axial = 39.59 Kips

## DEFLECTIONS

| Elev. (ft.) | 60 MPH Wind   |          | 109 MPH Wind  |          |
|-------------|---------------|----------|---------------|----------|
|             | Lateral (in.) | Sway (°) | Lateral (in.) | Sway (°) |
| Top         | 32.994        | 1.9948   | 122.025       | 7.3866   |

## APPURTENANCES

| Elevation (ft.) | (Qty) | Description            |
|-----------------|-------|------------------------|
| 150'            | (1)   | Lightning Rod          |
| 146'            | (1)   | EPA Load - 40,000sq.in |
| 134'            | (1)   | EPA Load - 30,000sq.in |
| 122'            | (1)   | EPA Load - 30,000sq.in |

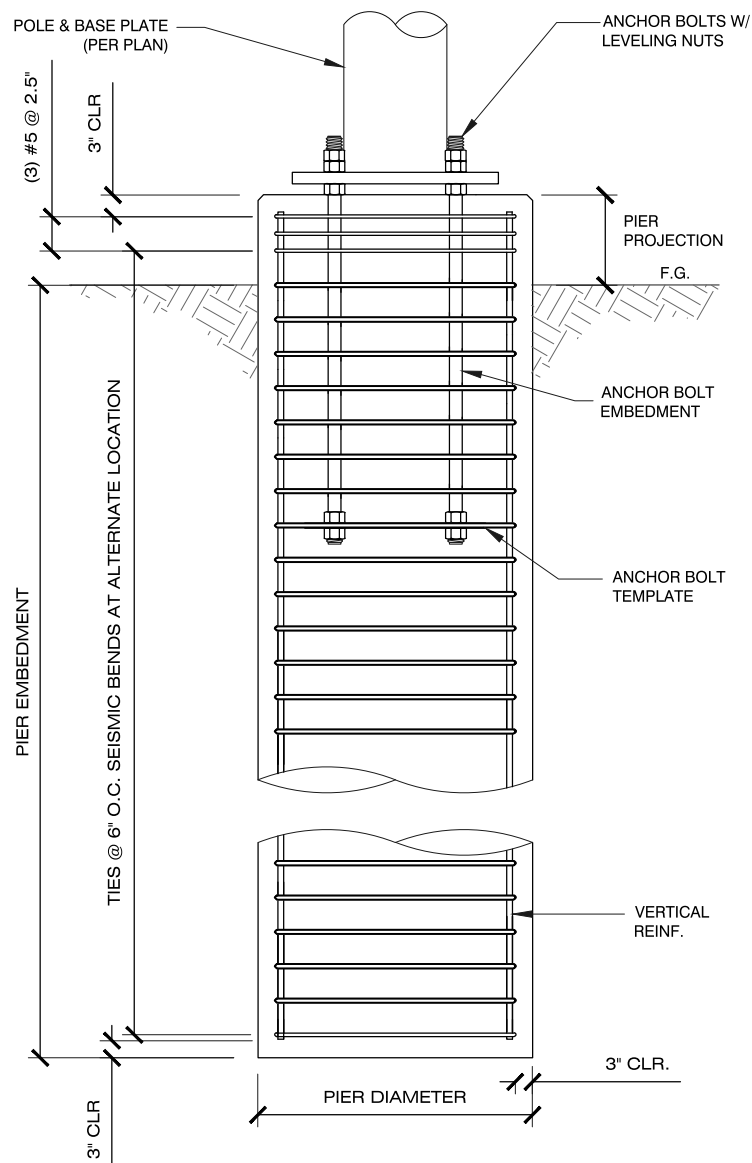
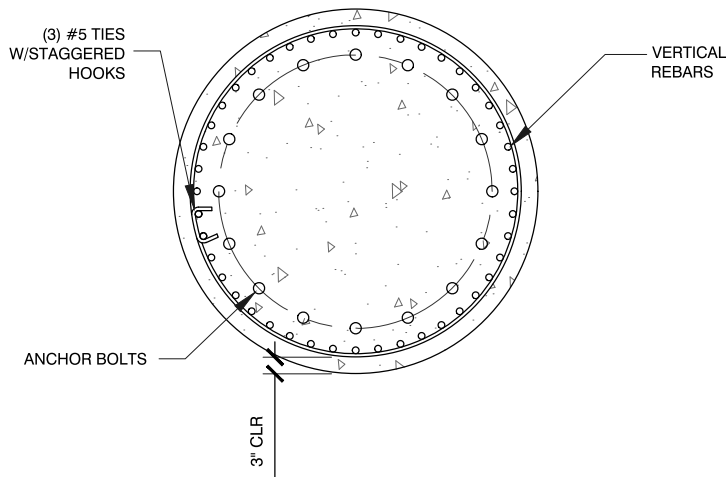
Prepared by:

Prepared for:



**ISE, Incorporated**  
Structural Engineers

**LARSON**  
A **valmont** COMPANY



| FOUNDATION INFORMATION |                     |                      |                        |      |                            |
|------------------------|---------------------|----------------------|------------------------|------|----------------------------|
| PIER DIAMETER (FT)     | PIER EMBEDMENT (FT) | PIER PROJECTION (IN) | VERTICAL REINFORCEMENT | TIES | ANCHOR BOLT EMBEDMENT (IN) |
| 8                      | 32                  | 6                    | (44) #10               | #5   | 72                         |

## PROJECT INFORMATION

DATE: April 01, 2026  
 ISE JOB NO. 20701 By: PB  
 CUSTOMER: LARSON VALMONT  
 PRODUCT: 150'-0" MONOPOLE  
 SITE ID: PST FRIDMN-0374 FLANERY PARK  
 LOCATION: 1241 72ND AVE. NE  
 FRIDLEY, MN 55432  
 LATITUDE: 45.1000239 N  
 LONGITUDE: -93.239677 W

## DESIGN CRITERION:

2018 IBC, 109 MPH BASIC WIND SPEED, TIA-222-H, EXPOSURE C, TOPOGRAPHIC CATEGORY 1, RISK CATEGORY II, GROUND ELEVATION 886'

## DESIGN LOADS (Unfactored Base Wind Reactions)

Moment = 4830.22 Ft-Kips  
 Shear = 42.25 Kips  
 Axial = 39.59 Kips

FOUNDATION HAS BEEN DESIGNED TO RESIST THE FOLLOWING FACTORED LOADS:

MOMENT = 6672.667 FT-KIPS, SHEAR = 56.333 KIPS, AXIAL = 47.51 KIPS  
 $\phi_s = 0.75$  FACTOR APPLIED TO LATERAL LOADS

## NOTES:

- SEE POLE DESIGN PAGE (PAGE 1) FOR POLE, BASE PLATE, AND ANCHOR BOLT DESIGN DATA.
- ALL CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 4000 PSI AT 28 DAYS. ALL CONCRETE WORK SHALL CONFORM TO LATEST EDITION ACI 318, "BUILDING CODE REQUIREMENTS FOR STRUCTURAL CONCRETE". FOUNDATION CONSTRUCTION SHALL CONFORM TO ACI 336, "STANDARD SPECIFICATIONS FOR THE CONSTRUCTION OF DRILLED PIERS.
- REINFORCING STEEL SHALL CONFORM TO ASTM A-615, GRADE 60.
- FOUNDATION DESIGN PER GEOTECHNICAL REPORT: PREPARED BY: TOWER ENGINEERING PROFESSIONALS  
 PROJECT NO.: 360960.1227810  
 DATE: 3/19/2026
- CONTRACTOR SHALL READ THE GEOTECHNICAL REPORT AND CONSULT WITH GEOTECHNICAL ENGINEER PRIOR TO CONSTRUCTION FOR HAZARDS AND SPECIAL CIRCUMSTANCES.
- ESTIMATED CONCRETE VOLUME: 60.50 CYD
- SPECIAL INSPECTION REQUIRED  $F'_c > 2500$  PSI; CONCRETE, REINFORCING STEEL, ANCHOR BOLTS
- TYPE II CEMENT  $W/C \leq 0.45$

Prepared by:

Prepared for:



**ISE, Incorporated**  
 Structural Engineers

**LARSON**  
 A valmont. COMPANY

|                    |         |         |         |         |         |      |
|--------------------|---------|---------|---------|---------|---------|------|
| Section            | 1       | 2       | 3       | 4       | 5       |      |
| Length (ft)        | 38.00   | 28.00   | 38.00   | 32.00   | 36.41   |      |
| Number of Sides    | 18      | 18      | 18      | 18      | 18      |      |
| Thickness (in)     | 0.1875  | 0.2500  | 0.3125  | 0.3750  | 0.3750  |      |
| Socket Length (ft) | 4.58    | 5.33    | 6.33    | 7.17    | 49.3346 |      |
| Top Dia (in)       | 24.0000 | 31.8129 | 36.8670 | 44.0012 | 58.2550 |      |
| Bot Dia (in)       | 33.3100 | 38.6729 | 46.1771 | 51.8412 |         |      |
| Grade              |         |         | A572-65 |         |         |      |
| Weight (K)         | 2.2     | 2.6     | 5.3     | 6.2     | 7.9     | 24.2 |

150.0 ft

112.0 ft

88.6 ft

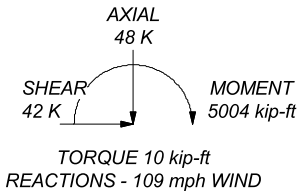
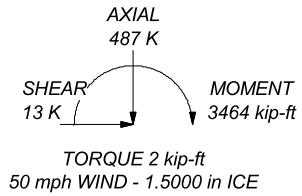
55.9 ft

30.2 ft

1.0 ft



ALL REACTIONS  
ARE FACTORED



DESIGNED APPURTENANCE LOADING

| TYPE                            | ELEVATION | TYPE                            | ELEVATION |
|---------------------------------|-----------|---------------------------------|-----------|
| 5' Lighting Rod                 | 150       | (30k si) 208 sf Sectorized Load | 134       |
| (40K si) 278 sf Sectorized Load | 146       | (30k si) 208 sf Sectorized Load | 134       |
| (40K si) 278 sf Sectorized Load | 146       | (30k si) 208 sf Sectorized Load | 122       |
| (40K si) 278 sf Sectorized Load | 146       | (30k si) 208 sf Sectorized Load | 122       |
| (30k si) 208 sf Sectorized Load | 134       | (30k si) 208 sf Sectorized Load | 122       |

MATERIAL STRENGTH

| GRADE   | Fy     | Fu     | GRADE | Fy | Fu |
|---------|--------|--------|-------|----|----|
| A572-65 | 65 ksi | 80 ksi |       |    |    |

TOWER DESIGN NOTES

1. Tower designed for Exposure C to the TIA-222-H Standard.
2. Tower designed for a 109 mph basic wind in accordance with the TIA-222-H Standard.
3. Tower is also designed for a 50 mph basic wind with 1.50 in ice. Ice is considered to increase in thickness with height.
4. Deflections are based upon a 60 mph wind.
5. Tower Risk Category II.
6. Topographic Category 1 with Crest Height of 0.00 ft

|                         |  |                                          |                |             |
|-------------------------|--|------------------------------------------|----------------|-------------|
| <b>ISE Incorporated</b> |  | Job: <b>PST FRIDMN-0374 Flanery Park</b> |                |             |
| PO Box 50039            |  | Project: <b>ISE Job No: 20701</b>        |                |             |
| Phoenix, AZ 85073       |  | Client: Valmont/Larson (677042)          | Drawn by: PB   | App'd:      |
| Phone: (602) 403-8614   |  | Code: TIA-222-H                          | Date: 04/01/26 | Scale: NTS  |
| FAX: (623) 321-1283     |  | Path:                                    |                | Dwg No. E-1 |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 1 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

## Tower Input Data

The tower is a monopole.

This tower is designed using the TIA-222-H standard.

The following design criteria apply:

Tower base elevation above sea level: 887.00 ft.

Basic wind speed of 109 mph.

Risk Category II.

Exposure Category C.

Simplified Topographic Factor Procedure for wind speed-up calculations is used.

Topographic Category: 1.

Crest Height: 0.00 ft.

Nominal ice thickness of 1.5000 in.

Ice thickness is considered to increase with height.

Ice density of 56 pcf.

A wind speed of 50 mph is used in combination with ice.

Temperature drop of 50 °F.

Deflections calculated using a wind speed of 60 mph.

Non-linear (P-delta) analysis was used.

Pressures are calculated at each section.

Stress ratio used in pole design is 1.

Local bending stresses due to climbing loads, feed line supports, and appurtenance mounts are not considered.

## Tapered Pole Section Geometry

| Section | Elevation<br>ft | Section<br>Length<br>ft | Splice<br>Length<br>ft | Number<br>of<br>Sides | Top<br>Diameter<br>in | Bottom<br>Diameter<br>in | Wall<br>Thickness<br>in | Bend<br>Radius<br>in | Pole Grade          |
|---------|-----------------|-------------------------|------------------------|-----------------------|-----------------------|--------------------------|-------------------------|----------------------|---------------------|
| L1      | 150.00-112.00   | 38.00                   | 4.58                   | 18                    | 24.0000               | 33.3100                  | 0.1875                  | 0.7500               | A572-65<br>(65 ksi) |
| L2      | 112.00-88.58    | 28.00                   | 5.33                   | 18                    | 31.8129               | 38.6729                  | 0.2500                  | 1.0000               | A572-65<br>(65 ksi) |
| L3      | 88.58-55.91     | 38.00                   | 6.33                   | 18                    | 36.8670               | 46.1771                  | 0.3125                  | 1.2500               | A572-65<br>(65 ksi) |
| L4      | 55.91-30.24     | 32.00                   | 7.17                   | 18                    | 44.0012               | 51.8412                  | 0.3750                  | 1.5000               | A572-65<br>(65 ksi) |
| L5      | 30.24-1.00      | 36.41                   |                        | 18                    | 49.3346               | 58.2550                  | 0.3750                  | 1.5000               | A572-65<br>(65 ksi) |

## Tapered Pole Properties

| Section | Tip Dia.<br>in | Area<br>in <sup>2</sup> | I<br>in <sup>4</sup> | r<br>in | C<br>in | I/C<br>in <sup>3</sup> | J<br>in <sup>4</sup> | It/Q<br>in <sup>2</sup> | w<br>in | w/t    |
|---------|----------------|-------------------------|----------------------|---------|---------|------------------------|----------------------|-------------------------|---------|--------|
| L1      | 24.3413        | 14.1714                 | 1015.2211            | 8.4534  | 12.1920 | 83.2694                | 2031.7780            | 7.0871                  | 3.8940  | 20.768 |
|         | 33.7949        | 19.7120                 | 2732.2156            | 11.7585 | 16.9215 | 161.4643               | 5468.0264            | 9.8579                  | 5.5326  | 29.507 |
| L2      | 33.4045        | 25.0452                 | 3152.2095            | 11.2048 | 16.1610 | 195.0510               | 6308.5668            | 12.5250                 | 5.1591  | 20.636 |
|         | 39.2309        | 30.4886                 | 5686.6278            | 13.6401 | 19.6458 | 289.4572               | 11380.7382           | 15.2472                 | 6.3664  | 25.466 |
| L3      | 38.7136        | 36.2575                 | 6120.9484            | 12.9769 | 18.7285 | 326.8260               | 12249.9510           | 18.1322                 | 5.9386  | 19.004 |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 2 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section | Tip Dia.<br>in | Area<br>in <sup>2</sup> | I<br>in <sup>4</sup> | r<br>in | C<br>in | I/C<br>in <sup>3</sup> | J<br>in <sup>4</sup> | It/Q<br>in <sup>2</sup> | w<br>in | w/t    |
|---------|----------------|-------------------------|----------------------|---------|---------|------------------------|----------------------|-------------------------|---------|--------|
| L4      | 46.8412        | 45.4919                 | 12089.9862           | 16.2819 | 23.4579 | 515.3899               | 24195.8807           | 22.7503                 | 7.5772  | 24.247 |
|         | 46.1969        | 51.9261                 | 12485.8409           | 15.4873 | 22.3526 | 558.5854               | 24988.1111           | 25.9680                 | 7.0842  | 18.891 |
|         | 52.5831        | 61.2576                 | 20499.4378           | 18.2705 | 26.3353 | 778.4007               | 41025.8493           | 30.6346                 | 8.4641  | 22.571 |
| L5      | 51.8215        | 58.2741                 | 17647.6911           | 17.3806 | 25.0620 | 704.1627               | 35318.6034           | 29.1426                 | 8.0229  | 21.394 |
|         | 59.0958        | 68.8917                 | 29158.2334           | 20.5474 | 29.5935 | 985.2905               | 58354.8339           | 34.4524                 | 9.5929  | 25.581 |

| Tower<br>Elevation  | Gusset<br>Area<br>(per face) | Gusset<br>Thickness | Gusset Grade | Adjust. Factor<br>A <sub>f</sub> | Adjust.<br>Factor<br>A <sub>r</sub> | Weight Mult. | Double Angle<br>Stitch Bolt<br>Spacing<br>Diagonals | Double Angle<br>Stitch Bolt<br>Spacing<br>Horizontals | Double Angle<br>Stitch Bolt<br>Spacing<br>Redundants |
|---------------------|------------------------------|---------------------|--------------|----------------------------------|-------------------------------------|--------------|-----------------------------------------------------|-------------------------------------------------------|------------------------------------------------------|
| ft                  | ft <sup>2</sup>              | in                  |              |                                  |                                     |              | in                                                  | in                                                    | in                                                   |
| L1<br>150.00-112.00 |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |
| L2<br>112.00-88.58  |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |
| L3 88.58-55.91      |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |
| L4 55.91-30.24      |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |
| L5 30.24-1.00       |                              |                     |              | 1                                | 1                                   | 1            |                                                     |                                                       |                                                      |

## Monopole Base Plate Data

| Base Plate Data       |             |
|-----------------------|-------------|
| Base plate is square  |             |
| Base plate is grouted |             |
| Anchor bolt grade     | A615-75     |
| Anchor bolt size      | 2.2500 in   |
| Number of bolts       | 16          |
| Embedment length      | 72.0000 in  |
| f <sub>c</sub>        | 4 ksi       |
| Grout space           | 3.7500 in   |
| Base plate grade      | A572-50     |
| Base plate thickness  | 2.2500 in   |
| Bolt circle diameter  | 65.0000 in  |
| Outer diameter        | 71.0000 in  |
| Inner diameter        | 43.5000 in  |
| Base plate type       | Plain Plate |

## Feed Line/Linear Appurtenances - Entered As Area

| Description                          | Face<br>or<br>Leg | Allow<br>Shield | Exclude<br>From<br>Torque<br>Calculation | Component<br>Type     | Placement<br>ft | Total<br>Number | C <sub>A</sub> A <sub>A</sub><br>ft <sup>2</sup> /ft | Weight<br>klf |
|--------------------------------------|-------------------|-----------------|------------------------------------------|-----------------------|-----------------|-----------------|------------------------------------------------------|---------------|
| Step Pegs                            | A                 | No              | No                                       | CaAa (Out<br>Of Face) | 150.00 - 1.00   | 1               | No Ice                                               | 0.08          |
|                                      |                   |                 |                                          |                       |                 |                 | 1/2" Ice                                             | 0.18          |
|                                      |                   |                 |                                          |                       |                 |                 | 1" Ice                                               | 0.28          |
|                                      |                   |                 |                                          |                       |                 |                 | 2" Ice                                               | 0.48          |
| AVA7-50 (1-5/8<br>LOW DENS.<br>FOAM) | A                 | No              | No                                       | Inside Pole           | 146.00 - 1.00   | 12              | No Ice                                               | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 1/2" Ice                                             | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 1" Ice                                               | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 2" Ice                                               | 0.00          |
| AVA7-50 (1-5/8<br>LOW DENS.<br>FOAM) | A                 | No              | No                                       | Inside Pole           | 134.00 - 1.00   | 12              | No Ice                                               | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 1/2" Ice                                             | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 1" Ice                                               | 0.00          |
|                                      |                   |                 |                                          |                       |                 |                 | 2" Ice                                               | 0.00          |



|                                                                                                                                     |                |                              |                    |                   |
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|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Description                          | Face<br>or<br>Leg | Allow<br>Shield | Exclude<br>From<br>Torque<br>Calculation | Component<br>Type | Placement<br>ft | Total<br>Number | $C_A A_A$<br>ft <sup>2</sup> /ft | Weight<br>klf |
|--------------------------------------|-------------------|-----------------|------------------------------------------|-------------------|-----------------|-----------------|----------------------------------|---------------|
| AVA7-50 (1-5/8<br>LOW DENS.<br>FOAM) | A                 | No              | No                                       | Inside Pole       | 122.00 - 1.00   | 12              | 2" Ice                           | 0.00          |
|                                      |                   |                 |                                          |                   |                 |                 | No Ice                           | 0.00          |
|                                      |                   |                 |                                          |                   |                 |                 | 1/2" Ice                         | 0.00          |
|                                      |                   |                 |                                          |                   |                 |                 | 1" Ice                           | 0.00          |
|                                      |                   |                 |                                          |                   |                 |                 | 2" Ice                           | 0.00          |

### Feed Line/Linear Appurtenances Section Areas

| Tower<br>Section | Tower<br>Elevation<br>ft | Face | $A_R$<br>ft <sup>2</sup> | $A_F$<br>ft <sup>2</sup> | $C_A A_A$<br>In Face<br>ft <sup>2</sup> | $C_A A_A$<br>Out Face<br>ft <sup>2</sup> | Weight<br>K |
|------------------|--------------------------|------|--------------------------|--------------------------|-----------------------------------------|------------------------------------------|-------------|
| L1               | 150.00-112.00            | A    | 0.000                    | 0.000                    | 0.000                                   | 3.040                                    | 0.68        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L2               | 112.00-88.58             | A    | 0.000                    | 0.000                    | 0.000                                   | 1.874                                    | 0.68        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L3               | 88.58-55.91              | A    | 0.000                    | 0.000                    | 0.000                                   | 2.614                                    | 0.94        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L4               | 55.91-30.24              | A    | 0.000                    | 0.000                    | 0.000                                   | 2.054                                    | 0.74        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L5               | 30.24-1.00               | A    | 0.000                    | 0.000                    | 0.000                                   | 2.339                                    | 0.85        |
|                  |                          | B    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C    | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |

### Feed Line/Linear Appurtenances Section Areas - With Ice

| Tower<br>Section | Tower<br>Elevation<br>ft | Face<br>or<br>Leg | Ice<br>Thickness<br>in | $A_R$<br>ft <sup>2</sup> | $A_F$<br>ft <sup>2</sup> | $C_A A_A$<br>In Face<br>ft <sup>2</sup> | $C_A A_A$<br>Out Face<br>ft <sup>2</sup> | Weight<br>K |
|------------------|--------------------------|-------------------|------------------------|--------------------------|--------------------------|-----------------------------------------|------------------------------------------|-------------|
| L1               | 150.00-112.00            | A                 | 1.721                  | 0.000                    | 0.000                    | 0.000                                   | 16.116                                   | 104.14      |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L2               | 112.00-88.58             | A                 | 1.676                  | 0.000                    | 0.000                    | 0.000                                   | 9.933                                    | 64.44       |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L3               | 88.58-55.91              | A                 | 1.622                  | 0.000                    | 0.000                    | 0.000                                   | 13.563                                   | 89.88       |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L4               | 55.91-30.24              | A                 | 1.540                  | 0.000                    | 0.000                    | 0.000                                   | 10.379                                   | 70.62       |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
| L5               | 30.24-1.00               | A                 | 1.389                  | 0.000                    | 0.000                    | 0.000                                   | 11.342                                   | 80.43       |
|                  |                          | B                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |
|                  |                          | C                 |                        | 0.000                    | 0.000                    | 0.000                                   | 0.000                                    | 0.00        |

|                                                                                                                                     |                |                              |                    |                   |
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|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

### Feed Line Center of Pressure

| Section | Elevation     | CP <sub>X</sub> | CP <sub>Z</sub> | CP <sub>X</sub><br>Ice | CP <sub>Z</sub><br>Ice |
|---------|---------------|-----------------|-----------------|------------------------|------------------------|
|         | ft            | in              | in              | in                     | in                     |
| L1      | 150.00-112.00 | 0.0000          | -0.6201         | 0.0000                 | -1.6534                |
| L2      | 112.00-88.58  | 0.0000          | -0.6256         | 0.0000                 | -1.7291                |
| L3      | 88.58-55.91   | 0.0000          | -0.6289         | 0.0000                 | -1.7450                |
| L4      | 55.91-30.24   | 0.0000          | -0.6315         | 0.0000                 | -1.7420                |
| L5      | 30.24-1.00    | 0.0000          | -0.6332         | 0.0000                 | -1.7071                |

Note: For pole sections, center of pressure calculations do not consider feed line shielding.

### Discrete Tower Loads

| Description                     | Face<br>or<br>Leg | Offset<br>Type | Offsets:<br>Horz<br>Lateral<br>Vert<br>ft<br>ft<br>ft | Azimuth<br>Adjustment<br>° | Placement<br>ft |                                        | C <sub>A</sub> A <sub>A</sub><br>Front<br>ft <sup>2</sup> | C <sub>A</sub> A <sub>A</sub><br>Side<br>ft <sup>2</sup> | Weight<br>K                  |
|---------------------------------|-------------------|----------------|-------------------------------------------------------|----------------------------|-----------------|----------------------------------------|-----------------------------------------------------------|----------------------------------------------------------|------------------------------|
| 5' Lighting Rod                 | A                 | From Leg       | 0.00<br>0.00<br>2.50                                  | 0.0000                     | 150.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 0.38<br>0.00<br>0.00<br>0.00                              | 0.38<br>0.00<br>0.00<br>0.00                             | 0.01<br>0.01<br>0.02<br>0.02 |
| *****                           |                   |                |                                                       |                            |                 |                                        |                                                           |                                                          |                              |
| (40K si) 278 sf Sectorized Load | A                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 146.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 109.00<br>120.00<br>131.00<br>153.00                      | 76.50<br>84.20<br>91.90<br>107.30                        | 1.50<br>2.25<br>3.00<br>4.50 |
| (40K si) 278 sf Sectorized Load | B                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 146.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 109.00<br>120.00<br>131.00<br>153.00                      | 76.50<br>84.20<br>91.90<br>107.30                        | 1.50<br>2.25<br>3.00<br>4.50 |
| (40K si) 278 sf Sectorized Load | C                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 146.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 109.00<br>120.00<br>131.00<br>153.00                      | 76.50<br>84.20<br>91.90<br>107.30                        | 1.50<br>2.25<br>3.00<br>4.50 |
| *****                           |                   |                |                                                       |                            |                 |                                        |                                                           |                                                          |                              |
| (30k si) 208 sf Sectorized Load | A                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 134.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10                         | 57.30<br>63.00<br>68.70<br>80.10                         | 1.17<br>1.75<br>2.33<br>3.49 |
| (30k si) 208 sf Sectorized Load | B                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 134.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10                         | 57.30<br>63.00<br>68.70<br>80.10                         | 1.17<br>1.75<br>2.33<br>3.49 |
| (30k si) 208 sf Sectorized Load | C                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 134.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10                         | 57.30<br>63.00<br>68.70<br>80.10                         | 1.17<br>1.75<br>2.33<br>3.49 |
| *****                           |                   |                |                                                       |                            |                 |                                        |                                                           |                                                          |                              |
| (30k si) 208 sf Sectorized Load | A                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 122.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10                         | 57.30<br>63.00<br>68.70<br>80.10                         | 1.17<br>1.75<br>2.33<br>3.49 |

|                                                                                                                                     |                |                              |                    |                   |
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|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Description                     | Face<br>or<br>Leg | Offset<br>Type | Offsets:<br>Horz<br>Lateral<br>Vert<br>ft<br>ft<br>ft | Azimuth<br>Adjustment<br>° | Placement<br>ft |                                        | C <sub>AA</sub><br>Front<br>ft <sup>2</sup> | C <sub>AA</sub><br>Side<br>ft <sup>2</sup> | Weight<br>K                  |
|---------------------------------|-------------------|----------------|-------------------------------------------------------|----------------------------|-----------------|----------------------------------------|---------------------------------------------|--------------------------------------------|------------------------------|
| (30k si) 208 sf Sectorized Load | B                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 122.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10           | 57.30<br>63.00<br>68.70<br>80.10           | 1.17<br>1.75<br>2.33<br>3.49 |
| (30k si) 208 sf Sectorized Load | C                 | From Leg       | 3.00<br>0.00<br>0.00                                  | 0.0000                     | 122.00          | No Ice<br>1/2" Ice<br>1" Ice<br>2" Ice | 81.70<br>89.80<br>97.90<br>114.10           | 57.30<br>63.00<br>68.70<br>80.10           | 1.17<br>1.75<br>2.33<br>3.49 |
| *****                           |                   |                |                                                       |                            |                 |                                        |                                             |                                            |                              |

## Tower Pressures - No Ice

$$G_H = 1.100$$

| Section<br>Elevation<br>ft | z<br>ft | K <sub>Z</sub> | q <sub>z</sub><br>psf | A <sub>G</sub><br>ft <sup>2</sup> | F<br>a<br>c<br>e | A <sub>F</sub><br>ft <sup>2</sup> | A <sub>R</sub><br>ft <sup>2</sup> | A <sub>leg</sub><br>ft <sup>2</sup> | Leg<br>% | C <sub>AA</sub><br>In<br>Face<br>ft <sup>2</sup> | C <sub>AA</sub><br>Out<br>Face<br>ft <sup>2</sup> |
|----------------------------|---------|----------------|-----------------------|-----------------------------------|------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------|--------------------------------------------------|---------------------------------------------------|
| L1<br>150.00-112.00        | 130.11  | 1.338          | 37                    | 92.049                            | A                | 0.000                             | 92.049                            | 92.049                              | 100.00   | 0.000                                            | 3.040                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 92.049                            |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 92.049                            |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L2<br>112.00-88.58         | 99.98   | 1.266          | 35                    | 70.880                            | A                | 0.000                             | 70.880                            | 70.880                              | 100.00   | 0.000                                            | 1.874                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 70.880                            |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 70.880                            |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L3 88.58-55.91             | 71.92   | 1.181          | 33                    | 116.461                           | A                | 0.000                             | 116.461                           | 116.461                             | 100.00   | 0.000                                            | 2.614                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 116.461                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 116.461                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L4 55.91-30.24             | 42.80   | 1.059          | 30                    | 105.653                           | A                | 0.000                             | 105.653                           | 105.653                             | 100.00   | 0.000                                            | 2.054                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 105.653                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 105.653                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L5 30.24-1.00              | 15.30   | 0.852          | 24                    | 135.134                           | A                | 0.000                             | 135.134                           | 135.134                             | 100.00   | 0.000                                            | 2.339                                             |
|                            |         |                |                       |                                   | B                | 0.000                             | 135.134                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                                   | C                | 0.000                             | 135.134                           |                                     | 100.00   | 0.000                                            | 0.000                                             |

## Tower Pressure - With Ice

$$G_H = 1.100$$

| Section<br>Elevation<br>ft | z<br>ft | K <sub>Z</sub> | q <sub>z</sub><br>psf | t <sub>z</sub><br>in | A <sub>G</sub><br>ft <sup>2</sup> | F<br>a<br>c<br>e | A <sub>F</sub><br>ft <sup>2</sup> | A <sub>R</sub><br>ft <sup>2</sup> | A <sub>leg</sub><br>ft <sup>2</sup> | Leg<br>% | C <sub>AA</sub><br>In<br>Face<br>ft <sup>2</sup> | C <sub>AA</sub><br>Out<br>Face<br>ft <sup>2</sup> |
|----------------------------|---------|----------------|-----------------------|----------------------|-----------------------------------|------------------|-----------------------------------|-----------------------------------|-------------------------------------|----------|--------------------------------------------------|---------------------------------------------------|
| L1<br>150.00-112.00        | 130.11  | 1.338          | 8                     | 1.7206               | 102.946                           | A                | 0.000                             | 102.946                           | 102.946                             | 100.00   | 0.000                                            | 16.116                                            |
|                            |         |                |                       |                      |                                   | B                | 0.000                             | 102.946                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
|                            |         |                |                       |                      |                                   | C                | 0.000                             | 102.946                           |                                     | 100.00   | 0.000                                            | 0.000                                             |
| L2 112.00-88.58            | 99.98   | 1.266          | 7                     | 1.6758               | 77.596                            | A                | 0.000                             | 77.596                            | 77.596                              | 100.00   | 0.000                                            | 9.933                                             |
|                            |         |                |                       |                      |                                   | B                | 0.000                             | 77.596                            |                                     | 100.00   | 0.000                                            | 0.000                                             |

|                                                                                                                                     |                |                              |                    |                   |
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|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | z     | K <sub>Z</sub> | q <sub>z</sub> | t <sub>z</sub> | A <sub>G</sub>  | F<br>a<br>c<br>e | A <sub>F</sub>  | A <sub>R</sub>  | A <sub>leg</sub> | Leg<br>% | C <sub>A</sub> A <sub>A</sub><br>In<br>Face<br>ft <sup>2</sup> | C <sub>A</sub> A <sub>A</sub><br>Out<br>Face<br>ft <sup>2</sup> |
|----------------------|-------|----------------|----------------|----------------|-----------------|------------------|-----------------|-----------------|------------------|----------|----------------------------------------------------------------|-----------------------------------------------------------------|
| ft                   | ft    |                | psf            | in             | ft <sup>2</sup> |                  | ft <sup>2</sup> | ft <sup>2</sup> | ft <sup>2</sup>  |          |                                                                | ft <sup>2</sup>                                                 |
| L3 88.58-55.91       | 71.92 | 1.181          | 7              | 1.6215         | 125.586         | C                | 0.000           | 77.596          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | A                | 0.000           | 125.586         | 125.586          | 100.00   | 0.000                                                          | 13.563                                                          |
|                      |       |                |                |                |                 | B                | 0.000           | 125.586         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | C                | 0.000           | 125.586         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
| L4 55.91-30.24       | 42.80 | 1.059          | 6              | 1.5395         | 112.591         | A                | 0.000           | 112.591         | 112.591          | 100.00   | 0.000                                                          | 10.379                                                          |
|                      |       |                |                |                |                 | B                | 0.000           | 112.591         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | C                | 0.000           | 112.591         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | A                | 0.000           | 142.637         | 142.637          | 100.00   | 0.000                                                          | 11.342                                                          |
| L5 30.24-1.00        | 15.30 | 0.852          | 5              | 1.3890         | 142.637         | B                | 0.000           | 142.637         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |       |                |                |                |                 | C                | 0.000           | 142.637         |                  | 100.00   | 0.000                                                          | 0.000                                                           |

## Tower Pressure - Service

$$G_H = 1.100$$

| Section<br>Elevation | z      | K <sub>Z</sub> | q <sub>z</sub> | A <sub>G</sub>  | F<br>a<br>c<br>e | A <sub>F</sub>  | A <sub>R</sub>  | A <sub>leg</sub> | Leg<br>% | C <sub>A</sub> A <sub>A</sub><br>In<br>Face<br>ft <sup>2</sup> | C <sub>A</sub> A <sub>A</sub><br>Out<br>Face<br>ft <sup>2</sup> |
|----------------------|--------|----------------|----------------|-----------------|------------------|-----------------|-----------------|------------------|----------|----------------------------------------------------------------|-----------------------------------------------------------------|
| ft                   | ft     |                | psf            | ft <sup>2</sup> |                  | ft <sup>2</sup> | ft <sup>2</sup> | ft <sup>2</sup>  |          |                                                                | ft <sup>2</sup>                                                 |
| L1<br>150.00-112.00  | 130.11 | 1.338          | 10             | 92.049          | A                | 0.000           | 92.049          | 92.049           | 100.00   | 0.000                                                          | 3.040                                                           |
|                      |        |                |                |                 | B                | 0.000           | 92.049          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | C                | 0.000           | 92.049          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | A                | 0.000           | 70.880          | 70.880           | 100.00   | 0.000                                                          | 1.874                                                           |
| L2<br>112.00-88.58   | 99.98  | 1.266          | 10             | 70.880          | B                | 0.000           | 70.880          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | C                | 0.000           | 70.880          |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | A                | 0.000           | 116.461         | 116.461          | 100.00   | 0.000                                                          | 2.614                                                           |
|                      |        |                |                |                 | B                | 0.000           | 116.461         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
| L3 88.58-55.91       | 71.92  | 1.181          | 9              | 116.461         | C                | 0.000           | 116.461         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | A                | 0.000           | 105.653         | 105.653          | 100.00   | 0.000                                                          | 2.054                                                           |
|                      |        |                |                |                 | B                | 0.000           | 105.653         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | C                | 0.000           | 105.653         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
| L4 55.91-30.24       | 42.80  | 1.059          | 8              | 105.653         | A                | 0.000           | 135.134         | 135.134          | 100.00   | 0.000                                                          | 2.339                                                           |
|                      |        |                |                |                 | B                | 0.000           | 135.134         |                  | 100.00   | 0.000                                                          | 0.000                                                           |
|                      |        |                |                |                 | C                | 0.000           | 135.134         |                  | 100.00   | 0.000                                                          | 0.000                                                           |

## Tower Forces - No Ice - Wind Normal To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub> | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub>  | F    | w    | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|----------------|----------------|----------------|-----------------|------|------|---------------|
| ft                   | K             | K              |                  |   |                | psf            |                |                | ft <sup>2</sup> | K    | klf  |               |
| L1<br>150.00-112.00  | 0.68          | 2.19           | A                | 1 | 0.73           | 37             | 1              | 1              | 92.049          | 2.89 | 0.08 | C             |
|                      |               |                | B                | 1 | 0.73           |                | 1              | 1              | 92.049          |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                | 1              | 1              | 92.049          |      |      |               |
|                      |               |                | A                | 1 | 0.73           | 35             | 1              | 1              | 70.880          | 2.09 | 0.09 | C             |
| L2<br>112.00-88.58   | 0.68          | 2.65           | B                | 1 | 0.73           |                | 1              | 1              | 70.880          |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                | 1              | 1              | 70.880          |      |      |               |
|                      |               |                | A                | 1 | 0.73           | 33             | 1              | 1              | 116.461         | 3.18 | 0.10 | C             |
|                      |               |                | B                | 1 | 0.73           |                | 1              | 1              | 116.461         |      |      |               |
| L3<br>88.58-55.91    | 0.94          | 5.29           | C                | 1 | 0.73           |                | 1              | 1              | 116.461         |      |      |               |
|                      |               |                | A                | 1 | 0.73           | 30             | 1              | 1              | 105.653         | 2.58 | 0.10 | C             |
|                      |               |                | B                | 1 | 0.73           |                | 1              | 1              | 105.653         |      |      |               |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 7 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| L5 30.24-1.00        | 0.85          | 7.88           | C                | 1 | 0.73           | 24                    | 1              | 1              | 105.653                           | 2.65   | 0.09     | C             |
|                      |               |                | A                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
| Sum Weight:          | 3.89          | 24.16          |                  |   |                |                       |                | OTM            | 951.13<br>kip-ft                  | 13.39  |          |               |

### Tower Forces - No Ice - Wind 60 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| L1 150.00-112.00     | 0.68          | 2.19           | A                | 1 | 0.73           | 37                    | 1              | 1              | 92.049                            | 2.89   | 0.08     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
| L2 112.00-88.58      | 0.68          | 2.65           | A                | 1 | 0.73           | 35                    | 1              | 1              | 70.880                            | 2.09   | 0.09     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
| L3 88.58-55.91       | 0.94          | 5.29           | A                | 1 | 0.73           | 33                    | 1              | 1              | 116.461                           | 3.18   | 0.10     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
| L4 55.91-30.24       | 0.74          | 6.16           | A                | 1 | 0.73           | 30                    | 1              | 1              | 105.653                           | 2.58   | 0.10     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
| L5 30.24-1.00        | 0.85          | 7.88           | A                | 1 | 0.73           | 24                    | 1              | 1              | 135.134                           | 2.65   | 0.09     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
| Sum Weight:          | 3.89          | 24.16          |                  |   |                |                       |                | OTM            | 951.13<br>kip-ft                  | 13.39  |          |               |

### Tower Forces - No Ice - Wind 90 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| L1 150.00-112.00     | 0.68          | 2.19           | A                | 1 | 0.73           | 37                    | 1              | 1              | 92.049                            | 2.89   | 0.08     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
| L2 112.00-88.58      | 0.68          | 2.65           | A                | 1 | 0.73           | 35                    | 1              | 1              | 70.880                            | 2.09   | 0.09     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
| L3 88.58-55.91       | 0.94          | 5.29           | A                | 1 | 0.73           | 33                    | 1              | 1              | 116.461                           | 3.18   | 0.10     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
| L4 55.91-30.24       | 0.74          | 6.16           | A                | 1 | 0.73           | 30                    | 1              | 1              | 105.653                           | 2.58   | 0.10     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 8 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| L5 30.24-1.00        | 0.85          | 7.88           | A                | 1 | 0.73           | 24                    | 1              | 1              | 135.134                           | 2.65   | 0.09     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
| Sum Weight:          | 3.89          | 24.16          |                  |   |                |                       |                | OTM            | 951.13<br>kip-ft                  | 13.39  |          |               |

### Tower Forces - With Ice - Wind Normal To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| L1                   | 104.14        | 4.64           | A                | 1 | 1.2            | 8                     | 1              | 1              | 102.946                           | 1.21   | 0.03     | C             |
| 150.00-112.00        |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 102.946                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 102.946                           |        |          |               |
| L2                   | 64.44         | 4.46           | A                | 1 | 1.2            | 7                     | 1              | 1              | 77.421                            | 0.84   | 0.04     | C             |
| 112.00-88.58         |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 77.421                            |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 77.421                            |        |          |               |
| L3                   | 89.88         | 8.15           | A                | 1 | 1.2            | 7                     | 1              | 1              | 125.291                           | 1.25   | 0.04     | C             |
| 88.58-55.91          |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 125.291                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 125.291                           |        |          |               |
| L4                   | 70.62         | 8.61           | A                | 1 | 1.2            | 6                     | 1              | 1              | 112.240                           | 0.99   | 0.04     | C             |
| 55.91-30.24          |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 112.240                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 112.240                           |        |          |               |
| L5 30.24-1.00        | 80.43         | 10.69          | A                | 1 | 1.2            | 5                     | 1              | 1              | 141.903                           | 1.00   | 0.03     | C             |
|                      |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 141.903                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 141.903                           |        |          |               |
| Sum Weight:          | 409.51        | 36.55          |                  |   |                |                       |                | OTM            | 384.23<br>kip-ft                  | 5.30   |          |               |

### Tower Forces - With Ice - Wind 60 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| L1                   | 104.14        | 4.64           | A                | 1 | 1.2            | 8                     | 1              | 1              | 102.946                           | 1.21   | 0.03     | C             |
| 150.00-112.00        |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 102.946                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 102.946                           |        |          |               |
| L2                   | 64.44         | 4.46           | A                | 1 | 1.2            | 7                     | 1              | 1              | 77.421                            | 0.84   | 0.04     | C             |
| 112.00-88.58         |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 77.421                            |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 77.421                            |        |          |               |
| L3                   | 89.88         | 8.15           | A                | 1 | 1.2            | 7                     | 1              | 1              | 125.291                           | 1.25   | 0.04     | C             |
| 88.58-55.91          |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 125.291                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 125.291                           |        |          |               |
| L4                   | 70.62         | 8.61           | A                | 1 | 1.2            | 6                     | 1              | 1              | 112.240                           | 0.99   | 0.04     | C             |
| 55.91-30.24          |               |                | B                | 1 | 1.2            |                       | 1              | 1              | 112.240                           |        |          |               |
|                      |               |                | C                | 1 | 1.2            |                       | 1              | 1              | 112.240                           |        |          |               |
| L5 30.24-1.00        | 80.43         | 10.69          | A                | 1 | 1.2            | 5                     | 1              | 1              | 141.903                           | 1.00   | 0.03     | C             |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 9 of 15           |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e      | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup>      | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|--------|----------------|-----------------------|----------------|----------------|----------------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |        |                |                       |                |                |                                        |        |          |               |
| Sum Weight:          | 409.51        | 36.55          | B<br>C           | 1<br>1 | 1.2<br>1.2     |                       | 1<br>1         | 1<br>1<br>OTM  | 141.903<br>141.903<br>384.23<br>kip-ft | 5.30   |          |               |

### Tower Forces - With Ice - Wind 90 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e           | C <sub>F</sub>    | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|-------------|-------------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |             |                   |                       |                |                |                                   |        |          |               |
| L1<br>150.00-112.00  | 104.14        | 4.64           | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 8                     | 1<br>1<br>1    | 1<br>1<br>1    | 102.946<br>102.946<br>102.946     | 1.21   | 0.03     | C             |
| L2<br>112.00-88.58   | 64.44         | 4.46           | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 7                     | 1<br>1<br>1    | 1<br>1<br>1    | 77.421<br>77.421<br>77.421        | 0.84   | 0.04     | C             |
| L3<br>88.58-55.91    | 89.88         | 8.15           | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 7                     | 1<br>1<br>1    | 1<br>1<br>1    | 125.291<br>125.291<br>125.291     | 1.25   | 0.04     | C             |
| L4<br>55.91-30.24    | 70.62         | 8.61           | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 6                     | 1<br>1<br>1    | 1<br>1<br>1    | 112.240<br>112.240<br>112.240     | 0.99   | 0.04     | C             |
| L5 30.24-1.00        | 80.43         | 10.69          | A<br>B<br>C      | 1<br>1<br>1 | 1.2<br>1.2<br>1.2 | 5                     | 1<br>1<br>1    | 1<br>1<br>1    | 141.903<br>141.903<br>141.903     | 1.00   | 0.03     | C             |
| Sum Weight:          | 409.51        | 36.55          |                  |             |                   |                       |                | OTM            | 384.23<br>kip-ft                  | 5.30   |          |               |

### Tower Forces - Service - Wind Normal To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e           | C <sub>F</sub>       | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|-------------|----------------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |             |                      |                       |                |                |                                   |        |          |               |
| L1<br>150.00-112.00  | 0.68          | 2.19           | A<br>B<br>C      | 1<br>1<br>1 | 0.73<br>0.73<br>0.73 | 10                    | 1<br>1<br>1    | 1<br>1<br>1    | 92.049<br>92.049<br>92.049        | 0.78   | 0.02     | C             |
| L2<br>112.00-88.58   | 0.68          | 2.65           | A<br>B<br>C      | 1<br>1<br>1 | 0.73<br>0.73<br>0.73 | 10                    | 1<br>1<br>1    | 1<br>1<br>1    | 70.880<br>70.880<br>70.880        | 0.57   | 0.02     | C             |
| L3<br>88.58-55.91    | 0.94          | 5.29           | A<br>B<br>C      | 1<br>1<br>1 | 0.73<br>0.73<br>0.73 | 9                     | 1<br>1<br>1    | 1<br>1<br>1    | 116.461<br>116.461<br>116.461     | 0.86   | 0.03     | C             |
| L4<br>55.91-30.24    | 0.74          | 6.16           | A<br>B<br>C      | 1<br>1<br>1 | 0.73<br>0.73<br>0.73 | 8                     | 1<br>1<br>1    | 1<br>1<br>1    | 105.653<br>105.653<br>105.653     | 0.70   | 0.03     | C             |
| L5 30.24-1.00        | 0.85          | 7.88           | A<br>B           | 1<br>1      | 0.73<br>0.73         | 6                     | 1<br>1         | 1<br>1         | 135.134<br>135.134                | 0.72   | 0.02     | C             |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
| <b>tnxTower</b><br><br><b>ISE Incorporated</b><br>PO Box 50039<br>Phoenix, AZ 85073<br>Phone: (602) 403-8614<br>FAX: (623) 321-1283 | <b>Job</b>     | PST FRIDMN-0374 Flanery Park | <b>Page</b>        | 10 of 15          |
|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| Sum Weight:          | 3.89          | 24.16          | C                | 1 | 0.73           |                       | 1              | 1<br>OTM       | 135.134<br>257.86<br>kip-ft       | 3.63   |          |               |

### Tower Forces - Service - Wind 60 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| L1<br>150.00-112.00  | 0.68          | 2.19           | A                | 1 | 0.73           | 10                    | 1              | 1              | 92.049                            | 0.78   | 0.02     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
| L2<br>112.00-88.58   | 0.68          | 2.65           | A                | 1 | 0.73           | 10                    | 1              | 1              | 70.880                            | 0.57   | 0.02     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
| L3<br>88.58-55.91    | 0.94          | 5.29           | A                | 1 | 0.73           | 9                     | 1              | 1              | 116.461                           | 0.86   | 0.03     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
| L4<br>55.91-30.24    | 0.74          | 6.16           | A                | 1 | 0.73           | 8                     | 1              | 1              | 105.653                           | 0.70   | 0.03     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
| L5 30.24-1.00        | 0.85          | 7.88           | A                | 1 | 0.73           | 6                     | 1              | 1              | 135.134                           | 0.72   | 0.02     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
| Sum Weight:          | 3.89          | 24.16          |                  |   |                |                       |                | OTM            | 257.86<br>kip-ft                  | 3.63   |          |               |

### Tower Forces - Service - Wind 90 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| L1<br>150.00-112.00  | 0.68          | 2.19           | A                | 1 | 0.73           | 10                    | 1              | 1              | 92.049                            | 0.78   | 0.02     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 92.049                            |        |          |               |
| L2<br>112.00-88.58   | 0.68          | 2.65           | A                | 1 | 0.73           | 10                    | 1              | 1              | 70.880                            | 0.57   | 0.02     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 70.880                            |        |          |               |
| L3<br>88.58-55.91    | 0.94          | 5.29           | A                | 1 | 0.73           | 9                     | 1              | 1              | 116.461                           | 0.86   | 0.03     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 116.461                           |        |          |               |
| L4<br>55.91-30.24    | 0.74          | 6.16           | A                | 1 | 0.73           | 8                     | 1              | 1              | 105.653                           | 0.70   | 0.03     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 105.653                           |        |          |               |
| L5 30.24-1.00        | 0.85          | 7.88           | A                | 1 | 0.73           | 6                     | 1              | 1              | 135.134                           | 0.72   | 0.02     | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134                           |        |          |               |



|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
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|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub>              | F    | w   | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------|------|-----|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                | ft <sup>2</sup>             | K    | klf |               |
| Sum Weight:          | 3.89          | 24.16          | C                | 1 | 0.73           |                       | 1              | 1<br>OTM       | 135.134<br>257.86<br>kip-ft | 3.63 |     |               |

### Tower Forces - Service - Wind 60 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub>   | F    | w    | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|------------------|------|------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                | ft <sup>2</sup>  | K    | klf  |               |
| L1<br>150.00-112.00  | 0.68          | 2.19           | A                | 1 | 0.73           | 10                    | 1              | 1              | 92.049           | 0.78 | 0.02 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 92.049           |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 92.049           |      |      |               |
| L2<br>112.00-88.58   | 0.68          | 2.65           | A                | 1 | 0.73           | 10                    | 1              | 1              | 70.880           | 0.57 | 0.02 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 70.880           |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 70.880           |      |      |               |
| L3<br>88.58-55.91    | 0.94          | 5.29           | A                | 1 | 0.73           | 9                     | 1              | 1              | 116.461          | 0.86 | 0.03 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 116.461          |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 116.461          |      |      |               |
| L4<br>55.91-30.24    | 0.74          | 6.16           | A                | 1 | 0.73           | 8                     | 1              | 1              | 105.653          | 0.70 | 0.03 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 105.653          |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 105.653          |      |      |               |
| L5 30.24-1.00        | 0.85          | 7.88           | A                | 1 | 0.73           | 6                     | 1              | 1              | 135.134          | 0.72 | 0.02 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134          |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134          |      |      |               |
| Sum Weight:          | 3.89          | 24.16          |                  |   |                |                       |                | OTM            | 257.86<br>kip-ft | 3.63 |      |               |

### Tower Forces - Service - Wind 90 To Face

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub>  | F    | w    | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------|------|------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                | ft <sup>2</sup> | K    | klf  |               |
| L1<br>150.00-112.00  | 0.68          | 2.19           | A                | 1 | 0.73           | 10                    | 1              | 1              | 92.049          | 0.78 | 0.02 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 92.049          |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 92.049          |      |      |               |
| L2<br>112.00-88.58   | 0.68          | 2.65           | A                | 1 | 0.73           | 10                    | 1              | 1              | 70.880          | 0.57 | 0.02 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 70.880          |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 70.880          |      |      |               |
| L3<br>88.58-55.91    | 0.94          | 5.29           | A                | 1 | 0.73           | 9                     | 1              | 1              | 116.461         | 0.86 | 0.03 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 116.461         |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 116.461         |      |      |               |
| L4<br>55.91-30.24    | 0.74          | 6.16           | A                | 1 | 0.73           | 8                     | 1              | 1              | 105.653         | 0.70 | 0.03 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 105.653         |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 105.653         |      |      |               |
| L5 30.24-1.00        | 0.85          | 7.88           | A                | 1 | 0.73           | 6                     | 1              | 1              | 135.134         | 0.72 | 0.02 | C             |
|                      |               |                | B                | 1 | 0.73           |                       | 1              | 1              | 135.134         |      |      |               |
|                      |               |                | C                | 1 | 0.73           |                       | 1              | 1              | 135.134         |      |      |               |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
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|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section<br>Elevation | Add<br>Weight | Self<br>Weight | F<br>a<br>c<br>e | e | C <sub>F</sub> | q <sub>z</sub><br>psf | D <sub>F</sub> | D <sub>R</sub> | A <sub>E</sub><br>ft <sup>2</sup> | F<br>K | w<br>klf | Ctrl.<br>Face |
|----------------------|---------------|----------------|------------------|---|----------------|-----------------------|----------------|----------------|-----------------------------------|--------|----------|---------------|
| ft                   | K             | K              |                  |   |                |                       |                |                |                                   |        |          |               |
| Sum Weight:          | 3.89          | 24.16          |                  |   |                |                       |                | OTM            | 257.86<br>kip-ft                  | 3.63   |          |               |

### Force Totals

| Load<br>Case             | Vertical<br>Forces<br>K | Sum of<br>Forces<br>X<br>K | Sum of<br>Forces<br>Z<br>K | Sum of<br>Overturning<br>Moments, M <sub>x</sub><br>kip-ft | Sum of<br>Overturning<br>Moments, M <sub>z</sub><br>kip-ft | Sum of Torques<br>kip-ft |
|--------------------------|-------------------------|----------------------------|----------------------------|------------------------------------------------------------|------------------------------------------------------------|--------------------------|
| Leg Weight               | 24.16                   |                            |                            |                                                            |                                                            |                          |
| Bracing Weight           | 0.00                    |                            |                            |                                                            |                                                            |                          |
| Total Member Self-Weight | 24.16                   |                            |                            | -0.78                                                      | 0.00                                                       |                          |
| Total Weight             | 39.59                   |                            |                            | -0.78                                                      | 0.00                                                       |                          |
| Wind 0 deg - No Ice      |                         | 0.00                       | -42.25                     | -4830.22                                                   | 0.00                                                       | 0.00                     |
| Wind 90 deg - No Ice     |                         | 42.25                      | 0.00                       | -0.78                                                      | -4829.44                                                   | 9.78                     |
| Wind 180 deg - No Ice    |                         | 0.00                       | 42.25                      | 4828.66                                                    | 0.00                                                       | 0.00                     |
| Member Ice               | 12.39                   |                            |                            |                                                            |                                                            |                          |
| Total Weight Ice         | 477.39                  |                            |                            | -698.80                                                    | 0.00                                                       |                          |
| Wind 0 deg - Ice         |                         | 0.00                       | -13.47                     | -2180.31                                                   | 0.00                                                       | 0.00                     |
| Wind 90 deg - Ice        |                         | 13.47                      | 0.00                       | -698.80                                                    | -1481.52                                                   | 2.21                     |
| Wind 180 deg - Ice       |                         | 0.00                       | 13.47                      | 782.72                                                     | 0.00                                                       | 0.00                     |
| Total Weight             | 39.59                   |                            |                            | -0.78                                                      | 0.00                                                       |                          |
| Wind 0 deg - Service     |                         | 0.00                       | -11.45                     | -1309.32                                                   | 0.00                                                       | 0.00                     |
| Wind 90 deg - Service    |                         | 11.45                      | 0.00                       | -0.01                                                      | -1309.31                                                   | 2.65                     |
| Wind 180 deg - Service   |                         | 0.00                       | 11.45                      | 1309.30                                                    | 0.00                                                       | 0.00                     |

### Load Combinations

| Comb.<br>No. | Description                                |
|--------------|--------------------------------------------|
| 1            | Dead Only                                  |
| 2            | 1.2 Dead+1.0 Wind 0 deg - No Ice           |
| 3            | 0.9 Dead+1.0 Wind 0 deg - No Ice           |
| 4            | 1.2 Dead+1.0 Wind 90 deg - No Ice          |
| 5            | 0.9 Dead+1.0 Wind 90 deg - No Ice          |
| 6            | 1.2 Dead+1.0 Wind 180 deg - No Ice         |
| 7            | 0.9 Dead+1.0 Wind 180 deg - No Ice         |
| 8            | 1.2 Dead+1.0 Ice+1.0 Temp                  |
| 9            | 1.2 Dead+1.0 Wind 0 deg+1.0 Ice+1.0 Temp   |
| 10           | 1.2 Dead+1.0 Wind 90 deg+1.0 Ice+1.0 Temp  |
| 11           | 1.2 Dead+1.0 Wind 180 deg+1.0 Ice+1.0 Temp |
| 12           | Dead+Wind 0 deg - Service                  |
| 13           | Dead+Wind 90 deg - Service                 |
| 14           | Dead+Wind 180 deg - Service                |

### Maximum Member Forces

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
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|                                                                                                                                     | <b>Project</b> | ISE Job No: 20701            | <b>Date</b>        | 04:55:47 04/01/26 |
|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section No. | Elevation ft  | Component Type | Condition        | Gov. Load Comb. | Axial K | Major Axis Moment kip-ft | Minor Axis Moment kip-ft |
|-------------|---------------|----------------|------------------|-----------------|---------|--------------------------|--------------------------|
| L1          | 150 - 112     | Pole           | Max Tension      | 1               | 0.00    | 0.00                     | 0.00                     |
|             |               |                | Max. Compression | 8               | -129.71 | 0.00                     | 177.12                   |
|             |               |                | Max. Mx          | 4               | -13.24  | -614.60                  | 0.89                     |
|             |               |                | Max. My          | 2               | -13.24  | 0.00                     | 614.72                   |
|             |               |                | Max. Vy          | 4               | 33.04   | -614.60                  | 0.89                     |
|             |               |                | Max. Vx          | 2               | -33.04  | 0.00                     | 614.72                   |
|             |               |                | Max. Torque      | 5               |         |                          | -10.29                   |
| L2          | 112 - 88.58   | Pole           | Max Tension      | 1               | 0.00    | 0.00                     | 0.00                     |
|             |               |                | Max. Compression | 8               | -197.10 | 0.00                     | 355.25                   |
|             |               |                | Max. Mx          | 4               | -17.50  | -1385.83                 | 0.68                     |
|             |               |                | Max. My          | 2               | -17.50  | 0.00                     | 1386.01                  |
|             |               |                | Max. Vy          | 4               | 34.97   | -1385.83                 | 0.68                     |
|             |               |                | Max. Vx          | 2               | -34.97  | 0.00                     | 1386.01                  |
|             |               |                | Max. Torque      | 5               |         |                          | -10.23                   |
| L3          | 88.58 - 55.91 | Pole           | Max Tension      | 1               | 0.00    | 0.00                     | 0.00                     |
|             |               |                | Max. Compression | 8               | -293.47 | 0.00                     | 631.09                   |
|             |               |                | Max. Mx          | 4               | -25.45  | -2538.71                 | 0.66                     |
|             |               |                | Max. My          | 2               | -25.45  | 0.00                     | 2538.99                  |
|             |               |                | Max. Vy          | 4               | 37.75   | -2538.71                 | 0.66                     |
|             |               |                | Max. Vx          | 2               | -37.75  | 0.00                     | 2538.99                  |
|             |               |                | Max. Torque      | 5               |         |                          | -10.08                   |
| L4          | 55.91 - 30.24 | Pole           | Max Tension      | 1               | 0.00    | 0.00                     | 0.00                     |
|             |               |                | Max. Compression | 8               | -371.65 | 0.00                     | 843.80                   |
|             |               |                | Max. Mx          | 4               | -33.83  | -3503.93                 | 0.77                     |
|             |               |                | Max. My          | 2               | -33.83  | 0.00                     | 3504.29                  |
|             |               |                | Max. Vy          | 4               | 39.89   | -3503.93                 | 0.77                     |
|             |               |                | Max. Vx          | 2               | -39.89  | 0.00                     | 3504.29                  |
|             |               |                | Max. Torque      | 5               |         |                          | -9.88                    |
| L5          | 30.24 - 1     | Pole           | Max Tension      | 1               | 0.00    | 0.00                     | 0.00                     |
|             |               |                | Max. Compression | 8               | -487.42 | 0.00                     | 1120.09                  |
|             |               |                | Max. Mx          | 4               | -47.48  | -5003.98                 | 1.09                     |
|             |               |                | Max. My          | 2               | -47.48  | 0.00                     | 5004.50                  |
|             |               |                | Max. Vy          | 4               | 42.28   | -5003.98                 | 1.09                     |
|             |               |                | Max. Vx          | 2               | -42.28  | 0.00                     | 5004.50                  |
|             |               |                | Max. Torque      | 5               |         |                          | -9.73                    |

## Maximum Reactions

| Location | Condition           | Gov. Load Comb. | Vertical K | Horizontal, X K | Horizontal, Z K |
|----------|---------------------|-----------------|------------|-----------------|-----------------|
| Pole     | Max. Vert           | 8               | 487.42     | 0.00            | -0.00           |
|          | Max. H <sub>x</sub> | 14              | 39.59      | 0.00            | -11.45          |
|          | Max. H <sub>z</sub> | 3               | 35.63      | 0.00            | 42.25           |
|          | Max. M <sub>x</sub> | 2               | 5004.50    | 0.00            | 42.25           |
|          | Max. M <sub>z</sub> | 4               | 5003.98    | -42.25          | -0.00           |
|          | Max. Torsion        | 1               | 0.00       | 0.00            | 0.00            |
|          | Min. Vert           | 3               | 35.63      | 0.00            | 42.25           |
|          | Min. H <sub>x</sub> | 5               | 35.63      | -42.25          | -0.00           |
|          | Min. H <sub>z</sub> | 7               | 35.63      | 0.00            | -42.25          |
|          | Min. M <sub>x</sub> | 6               | -5002.56   | 0.00            | -42.25          |
|          | Min. M <sub>z</sub> | 1               | 0.00       | 0.00            | 0.00            |
|          | Min. Torsion        | 5               | -9.58      | -42.25          | -0.00           |

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
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|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

### Tower Mast Reaction Summary

| Load Combination                           | Vertical<br>K | Shear <sub>x</sub><br>K | Shear <sub>z</sub><br>K | Overturning<br>Moment, M <sub>x</sub><br>kip-ft | Overturning<br>Moment, M <sub>z</sub><br>kip-ft | Torque<br>kip-ft |
|--------------------------------------------|---------------|-------------------------|-------------------------|-------------------------------------------------|-------------------------------------------------|------------------|
| Dead Only                                  | 39.59         | 0.00                    | -0.00                   | -0.78                                           | 0.00                                            | 0.00             |
| 1.2 Dead+1.0 Wind 0 deg - No Ice           | 47.51         | 0.00                    | -42.25                  | -5004.50                                        | 0.00                                            | 0.00             |
| 0.9 Dead+1.0 Wind 0 deg - No Ice           | 35.63         | 0.00                    | -42.25                  | -4956.46                                        | 0.00                                            | 0.00             |
| 1.2 Dead+1.0 Wind 90 deg - No Ice          | 47.51         | 42.25                   | 0.00                    | -1.09                                           | -5003.98                                        | 9.57             |
| 0.9 Dead+1.0 Wind 90 deg - No Ice          | 35.63         | 42.25                   | 0.00                    | -0.81                                           | -4956.04                                        | 9.58             |
| 1.2 Dead+1.0 Wind 180 deg - No Ice         | 47.51         | 0.00                    | 42.25                   | 5002.56                                         | 0.00                                            | 0.00             |
| 0.9 Dead+1.0 Wind 180 deg - No Ice         | 35.63         | 0.00                    | 42.25                   | 4955.03                                         | 0.00                                            | 0.00             |
| 1.2 Dead+1.0 Ice+1.0 Temp                  | 487.42        | 0.00                    | 0.00                    | -1120.09                                        | 0.00                                            | 0.00             |
| 1.2 Dead+1.0 Wind 0 deg+1.0 Ice+1.0 Temp   | 487.42        | 0.00                    | -13.46                  | -3464.41                                        | 0.00                                            | 0.00             |
| 1.2 Dead+1.0 Wind 90 deg+1.0 Ice+1.0 Temp  | 487.42        | 13.46                   | 0.00                    | -1119.40                                        | -2348.76                                        | 2.17             |
| 1.2 Dead+1.0 Wind 180 deg+1.0 Ice+1.0 Temp | 487.42        | 0.00                    | 13.47                   | 1230.66                                         | 0.00                                            | 0.00             |
| Dead+Wind 0 deg - Service                  | 39.59         | 0.00                    | -11.45                  | -1351.51                                        | 0.00                                            | 0.00             |
| Dead+Wind 90 deg - Service                 | 39.59         | 11.45                   | 0.00                    | -0.81                                           | -1350.96                                        | 2.65             |
| Dead+Wind 180 deg - Service                | 39.59         | 0.00                    | 11.45                   | 1349.89                                         | 0.00                                            | 0.00             |

### Maximum Tower Deflections - Service Wind

| Section No. | Elevation<br>ft | Horz. Deflection<br>in | Gov. Load Comb. | Tilt<br>° | Twist<br>° |
|-------------|-----------------|------------------------|-----------------|-----------|------------|
| L1          | 150 - 112       | 32.994                 | 12              | 1.9948    | 0.0222     |
| L2          | 116.58 - 88.58  | 19.640                 | 12              | 1.7059    | 0.0116     |
| L3          | 93.91 - 55.91   | 12.351                 | 12              | 1.3180    | 0.0064     |
| L4          | 62.24 - 30.24   | 5.227                  | 12              | 0.7924    | 0.0028     |
| L5          | 37.41 - 1       | 1.886                  | 12              | 0.4625    | 0.0014     |

### Critical Deflections and Radius of Curvature - Service Wind

| Elevation<br>ft | Appurtenance                    | Gov. Load Comb. | Deflection<br>in | Tilt<br>° | Twist<br>° | Radius of Curvature<br>ft |
|-----------------|---------------------------------|-----------------|------------------|-----------|------------|---------------------------|
| 150.00          | 5' Lighting Rod                 | 12              | 32.994           | 1.9948    | 0.0222     | 23516                     |
| 146.00          | (40K si) 278 sf Sectorized Load | 12              | 31.321           | 1.9705    | 0.0209     | 23516                     |
| 134.00          | (30k si) 208 sf Sectorized Load | 12              | 26.366           | 1.8887    | 0.0169     | 7348                      |
| 122.00          | (30k si) 208 sf Sectorized Load | 12              | 21.647           | 1.7746    | 0.0131     | 4198                      |

### Maximum Tower Deflections - Design Wind

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
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|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section No. | Elevation<br>ft | Horz.<br>Deflection<br>in | Gov.<br>Load<br>Comb. | Tilt<br>° | Twist<br>° |
|-------------|-----------------|---------------------------|-----------------------|-----------|------------|
| L1          | 150 - 112       | 122.025                   | 2                     | 7.3866    | 0.0811     |
| L2          | 116.58 - 88.58  | 72.688                    | 2                     | 6.3185    | 0.0420     |
| L3          | 93.91 - 55.91   | 45.729                    | 2                     | 4.8826    | 0.0231     |
| L4          | 62.24 - 30.24   | 19.358                    | 2                     | 2.9356    | 0.0101     |
| L5          | 37.41 - 1       | 6.984                     | 2                     | 1.7133    | 0.0050     |

### Critical Deflections and Radius of Curvature - Design Wind

| Elevation<br>ft | Appurtenance                    | Gov.<br>Load<br>Comb. | Deflection<br>in | Tilt<br>° | Twist<br>° | Radius of<br>Curvature<br>ft |
|-----------------|---------------------------------|-----------------------|------------------|-----------|------------|------------------------------|
| 150.00          | 5' Lighting Rod                 | 2                     | 122.025          | 7.3866    | 0.0811     | 6545                         |
| 146.00          | (40K si) 278 sf Sectorized Load | 2                     | 115.844          | 7.2969    | 0.0761     | 6545                         |
| 134.00          | (30k si) 208 sf Sectorized Load | 2                     | 97.542           | 6.9947    | 0.0614     | 2043                         |
| 122.00          | (30k si) 208 sf Sectorized Load | 2                     | 80.106           | 6.5725    | 0.0477     | 1164                         |

### Compression Checks

### Pole Design Data

| Section No. | Elevation<br>ft   | Size                     | L<br>ft | L <sub>u</sub><br>ft | Kl/r | A<br>in <sup>2</sup> | P <sub>u</sub><br>K | φP <sub>n</sub><br>K | Ratio<br>$\frac{P_u}{\phi P_n}$ |
|-------------|-------------------|--------------------------|---------|----------------------|------|----------------------|---------------------|----------------------|---------------------------------|
| L1          | 150 - 112 (1)     | TP33.31x24x0.1875        | 38.00   | 0.00                 | 0.0  | 19.0442              | -13.24              | 1114.09              | 0.012                           |
| L2          | 112 - 88.58 (2)   | TP38.6729x31.8129x0.25   | 28.00   | 0.00                 | 0.0  | 29.4524              | -17.50              | 1722.96              | 0.010                           |
| L3          | 88.58 - 55.91 (3) | TP46.1771x36.8671x0.3125 | 38.00   | 0.00                 | 0.0  | 43.9537              | -25.45              | 2571.29              | 0.010                           |
| L4          | 55.91 - 30.24 (4) | TP51.8412x44.0012x0.375  | 32.00   | 0.00                 | 0.0  | 59.1668              | -33.83              | 3461.26              | 0.010                           |
| L5          | 30.24 - 1 (5)     | TP58.255x49.3346x0.375   | 36.41   | 0.00                 | 0.0  | 68.8917              | -47.48              | 4030.16              | 0.012                           |

### Pole Bending Design Data

| Section No. | Elevation<br>ft   | Size                     | M <sub>ux</sub><br>kip-ft | φM <sub>ux</sub><br>kip-ft | Ratio<br>$\frac{M_{ux}}{\phi M_{ux}}$ | M <sub>uy</sub><br>kip-ft | φM <sub>uy</sub><br>kip-ft | Ratio<br>$\frac{M_{uy}}{\phi M_{uy}}$ |
|-------------|-------------------|--------------------------|---------------------------|----------------------------|---------------------------------------|---------------------------|----------------------------|---------------------------------------|
| L1          | 150 - 112 (1)     | TP33.31x24x0.1875        | 614.60                    | 756.03                     | 0.813                                 | 0.00                      | 756.03                     | 0.000                                 |
| L2          | 112 - 88.58 (2)   | TP38.6729x31.8129x0.25   | 1385.83                   | 1448.07                    | 0.957                                 | 0.00                      | 1448.07                    | 0.000                                 |
| L3          | 88.58 - 55.91 (3) | TP46.1771x36.8671x0.3125 | 2538.72                   | 2629.00                    | 0.966                                 | 0.00                      | 2629.00                    | 0.000                                 |
| L4          | 55.91 - 30.24 (4) | TP51.8412x44.0012x0.375  | 3503.93                   | 4072.12                    | 0.860                                 | 0.00                      | 4072.12                    | 0.000                                 |
| L5          | 30.24 - 1 (5)     | TP58.255x49.3346x0.375   | 5003.98                   | 5193.32                    | 0.964                                 | 0.00                      | 5193.32                    | 0.000                                 |

### Pole Shear Design Data

|                                                                                                                                     |                |                              |                    |                   |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------|--------------------|-------------------|
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|                                                                                                                                     | <b>Client</b>  | Valmont/Larson (677042)      | <b>Designed by</b> | PB                |

| Section No. | Elevation<br>ft      | Size                     | Actual<br>$V_u$<br>K | $\phi V_n$<br>K | Ratio<br>$\frac{V_u}{\phi V_n}$ | Actual<br>$T_u$<br>kip-ft | $\phi T_n$<br>kip-ft | Ratio<br>$\frac{T_u}{\phi T_n}$ |
|-------------|----------------------|--------------------------|----------------------|-----------------|---------------------------------|---------------------------|----------------------|---------------------------------|
| L1          | 150 - 112 (1)        | TP33.31x24x0.1875        | 33.04                | 334.23          | 0.099                           | 10.26                     | 936.65               | 0.011                           |
| L2          | 112 - 88.58 (2)      | TP38.6729x31.8129x0.25   | 34.97                | 516.89          | 0.068                           | 10.12                     | 1680.16              | 0.006                           |
| L3          | 88.58 - 55.91<br>(3) | TP46.1771x36.8671x0.3125 | 37.75                | 771.39          | 0.049                           | 9.92                      | 2993.57              | 0.003                           |
| L4          | 55.91 - 30.24<br>(4) | TP51.8412x44.0012x0.375  | 39.89                | 1038.38         | 0.038                           | 9.77                      | 4520.38              | 0.002                           |
| L5          | 30.24 - 1 (5)        | TP58.255x49.3346x0.375   | 42.28                | 1209.05         | 0.035                           | 9.58                      | 6128.47              | 0.002                           |

### Pole Interaction Design Data

| Section No. | Elevation<br>ft      | Ratio<br>$\frac{P_u}{\phi P_n}$ | Ratio<br>$\frac{M_{ux}}{\phi M_{nx}}$ | Ratio<br>$\frac{M_{uy}}{\phi M_{ny}}$ | Ratio<br>$\frac{V_u}{\phi V_n}$ | Ratio<br>$\frac{T_u}{\phi T_n}$ | Comb.<br>Stress<br>Ratio | Allow.<br>Stress<br>Ratio | Criteria |
|-------------|----------------------|---------------------------------|---------------------------------------|---------------------------------------|---------------------------------|---------------------------------|--------------------------|---------------------------|----------|
| L1          | 150 - 112 (1)        | 0.012                           | 0.813                                 | 0.000                                 | 0.099                           | 0.011                           | 0.837                    | 1.000                     | ✓        |
| L2          | 112 - 88.58 (2)      | 0.010                           | 0.957                                 | 0.000                                 | 0.068                           | 0.006                           | 0.973                    | 1.000                     | ✓        |
| L3          | 88.58 - 55.91<br>(3) | 0.010                           | 0.966                                 | 0.000                                 | 0.049                           | 0.003                           | 0.978                    | 1.000                     | ✓        |
| L4          | 55.91 - 30.24<br>(4) | 0.010                           | 0.860                                 | 0.000                                 | 0.038                           | 0.002                           | 0.872                    | 1.000                     | ✓        |
| L5          | 30.24 - 1 (5)        | 0.012                           | 0.964                                 | 0.000                                 | 0.035                           | 0.002                           | 0.977                    | 1.000                     | ✓        |

### Section Capacity Table

| Section No. | Elevation<br>ft | Component<br>Type | Size                     | Critical<br>Element | P<br>K | $\phi P_{allow}$<br>K | %<br>Capacity        | Pass<br>Fail |
|-------------|-----------------|-------------------|--------------------------|---------------------|--------|-----------------------|----------------------|--------------|
| L1          | 150 - 112       | Pole              | TP33.31x24x0.1875        | 1                   | -13.24 | 1114.09               | 83.7                 | Pass         |
| L2          | 112 - 88.58     | Pole              | TP38.6729x31.8129x0.25   | 2                   | -17.50 | 1722.96               | 97.3                 | Pass         |
| L3          | 88.58 - 55.91   | Pole              | TP46.1771x36.8671x0.3125 | 3                   | -25.45 | 2571.29               | 97.8                 | Pass         |
| L4          | 55.91 - 30.24   | Pole              | TP51.8412x44.0012x0.375  | 4                   | -33.83 | 3461.26               | 87.2                 | Pass         |
| L5          | 30.24 - 1       | Pole              | TP58.255x49.3346x0.375   | 5                   | -47.48 | 4030.16               | 97.7                 | Pass         |
|             |                 |                   |                          |                     |        |                       | Summary              |              |
|             |                 |                   |                          |                     |        |                       | Pole (L3)            | Pass         |
|             |                 |                   |                          |                     |        |                       | <b>RATING = 97.8</b> | <b>Pass</b>  |

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*Job: PST FRIDMN-0374 Flanery Park*  
*Project: ISE Job No. 20701*  
*Client: Larson Valmont*  
*Date: April 01, 2026*  
*Designed by: PB*

## **SEISMIC CALCULATIONS**

**ASCE 7-16 Seismic Design Requirements for Non-Building Structures Not Similar to Buildings**  
**Reference Document - ANSI/TIA-222-H**

**Risk Category** II  
**Importance Factor, I** 1  
**Site Classification** E  
**Response Modification Factor, R** 1.5  
**Overstrength Factor,  $\Omega$**  1.5

### **Site Coefficients**

|            |       |                                             |
|------------|-------|---------------------------------------------|
| $S_s =$    | 0.048 | Mapped Spectral Accelerations: Short Period |
| $S_1 =$    | 0.029 | Mapped Spectral Accelerations: 1 sec Period |
| $F_a =$    | 2.400 | Site Coefficient                            |
| $F_v =$    | 4.200 | Site Coefficient                            |
| $S_{MS} =$ | 0.115 | Max Spectral Accelerations: Short Periods   |
| $S_{M1} =$ | 0.122 | Max Spectral Accelerations: 1sec Period     |

### **REFERENCE**

ANSI/TIA-222-H Table 2-1  
ANSI/TIA-222-H Table 2-3  
ANSI/TIA-222-H Table 2-10  
ANSI/TIA-222-H Sec 2.7.7.1

### **Design Spectral Response Acceleration Parameters**

|            |       |                                       |
|------------|-------|---------------------------------------|
| $S_{DS} =$ | 0.077 | 5% Damped Spectral Acc.: Short Period |
| $S_{D1} =$ | 0.081 | 5% Damped Spectral Acc.: 1 sec Period |
| $S_{DC} =$ | B     | Seismic Design Category               |

### **Equivalent Lateral Force Procedure**

|         |          |                                   |                            |
|---------|----------|-----------------------------------|----------------------------|
| $W =$   | 39.590 k | Total Structure Weight            |                            |
| $C_s =$ | 0.030    | Seismic Response Coefficient      | Refer Response Coefficient |
| $V_s =$ | 1.782 k  | $\Omega C_s W$ Base Seismic Shear | ANSI/TIA-222-H Sec 2.7.7.1 |

**Factored Base Seismic Shear = 1.782 k**

**Factored Base Wind Shear = 42.250 k**

**Wind Shear > Seismic Shear: Wind Governs Design**

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## **SEISMIC RESPONSE COEFFICIENT CALCULATIONS**

|                                    |                          |                                |
|------------------------------------|--------------------------|--------------------------------|
| $T_L =$                            | 12                       | ASCE Hazard Report             |
| Youngs Modulus, $E$                | 29000 ksi                |                                |
| Acceleration due to gravity, $g =$ | 386.22 in/s <sup>2</sup> |                                |
| Height of Structure, $L_p =$       | 150.00 ft                |                                |
| Moment of Inertia, $I_{AVG} =$     | 15086.7 in <sup>4</sup>  | Tnx Report                     |
| Wt of app in 1/3, $W_U =$          | 11.52 K                  |                                |
| Total Wt including app, $W_T =$    | 39.59 K                  |                                |
| $W_L =$                            | 28.07 K                  |                                |
| Frequency, $f_1 =$                 | 0.349 Hertz              | ANSI/TIA-222-H Sec 2.7.7.1.3.3 |
| Fundamental Period, $T =$          | 2.865 S                  | ANSI/TIA-222-H Sec 2.7.7.1.3.3 |
| $C_S =$                            | 0.051                    | $S_{DS}/R$                     |
| $C_{SMAX} =$                       | 0.019 $T \leq T_L$       | $S_{D1}/TR$                    |
| $C_{SMAX} =$                       | NA $T > T_L$             | $S_{D1}/T_L/T^2R$              |
| $C_{SMIN} =$                       | 0.003                    | $0.044S_{DS}/I$                |
| $C_{SMIN} =$                       | 0.030                    | 0.03                           |
| $C_{SMIN} =$                       | NA $S_1 \geq 0.6$        | $0.8 S_1 / R$                  |
| $C_{SACTUAL} =$                    | 0.03                     |                                |



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## **SEISMIC BASE REACTIONS**

| COMPONENT        | WEIGHT<br>(Pounds) | ELEVATION<br>CL (Feet) | SEISMIC SHEAR, $E_H$<br>$C_s \times \text{Weight (Kips)}$ | Vertical Seismic<br>Effect, $E_v = 0.2 S_{DS}$<br>W (Kips) | SEISMIC BASE<br>MOMENT (Kip-Ft) |
|------------------|--------------------|------------------------|-----------------------------------------------------------|------------------------------------------------------------|---------------------------------|
| $\Omega = 1.500$ |                    | $C_s = 0.030$          |                                                           |                                                            |                                 |
| Coax             | 3890               | 75                     | 0.120                                                     | 0.060                                                      | 9.000                           |
| Pole Section 1   | 2190               | 131                    | 0.070                                                     | 0.034                                                      | 9.170                           |
| Pole Section 2   | 2650               | 100.29                 | 0.080                                                     | 0.041                                                      | 8.023                           |
| Pole Section 2   | 5290               | 72.245                 | 0.160                                                     | 0.081                                                      | 11.559                          |
| Pole Section 2   | 6160               | 43.075                 | 0.180                                                     | 0.095                                                      | 7.754                           |
| Pole Section 2   | 7880               | 15.12                  | 0.240                                                     | 0.121                                                      | 3.629                           |
| Lightning Rod    | 10                 | 150                    | 0.000                                                     | 0.000                                                      | 0.000                           |
| Carrier Load     | 4500               | 146                    | 0.140                                                     | 0.069                                                      | 20.440                          |
| Carrier Load     | 3510               | 134                    | 0.110                                                     | 0.054                                                      | 14.740                          |
| Carrier Load     | 3510               | 122                    | 0.110                                                     | 0.054                                                      | 13.420                          |
|                  |                    |                        | 0.000                                                     | 0.000                                                      | 0.000                           |
|                  |                    |                        | 0.000                                                     | 0.000                                                      | 0.000                           |
| SUM              | 39590              |                        | 1.210                                                     | 0.610                                                      | 97.735                          |

### **Factored Seismic Base Reactions:**

$P_u = 48.118$   
 $M_u = 97.735$   
 $V_u = 1.210$   
 $T_u = 0.000$

### **Pole Design Capacities:**

$\Phi_c P_n = 4030.160$   
 $\Phi_f M_n = 5193.320$   
 $\Phi_v V_n = 1209.050$   
 $\Phi_T T_n = 6128.470$

1.2 D + Ev

kip  
kip-ft  
kip  
kip-ft

### **TIA-222-H Section 4.8.2 Tubular Pole Structures - Interaction Equation:**

$$(P_u / \Phi_c P_n) + (M_u / \Phi_f M_n) + [(V_u / \Phi_v V_n) + (T_u / \Phi_T T_n)]^2 = 0.031 \leq 1.0 \quad \text{OK}$$

**Pole has adequate capacity for factored seismic reactions**

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*Job: PST FRIDMN-0374 Flanery Park*  
*Project: ISE Job No. 20701*  
*Client: Larson Valmont*  
*Date: April 01, 2026*  
*Designed by: PB*

**POLE TO BASE PLATE CONNECTION**  
**FOR WIND FORCES**

***Flange Ring Assembly***

|                                |          |          |                                                         |
|--------------------------------|----------|----------|---------------------------------------------------------|
| Dp =                           | 58.255   | inch     |                                                         |
| Factored Moment: Mu =          | 5004.500 | Kip-Ft   | Factored Moment                                         |
| Factored Base Shear: V =       | 42.250   | Kips     | Factored Shear                                          |
| Groove Weld Thickness: Twg =   | 0.375    | inch     | Groove Thickness                                        |
| Filet Weld Thickness: Twf =    | 0.375    | inch     | Filet Weld Thickness                                    |
| Weld Material Yield: Fyw =     | 70.000   | ksi      |                                                         |
| Allowable Weld Force: Fallow = | 21.508   | kip/inch | $Fallow = [(.707)Twf + Twg] (.48)Fyw$                   |
| Weld Force: Fw =               | 16.898   | kip/inch | $Fw = (3/4)Sqrt [ \{Mu/p(Dp^{2/4})\}^2 + \{V/pDp\}^2 ]$ |
| Base Weld Stress Ratio =       | 78.567   | %        |                                                         |

**DESIGN:**

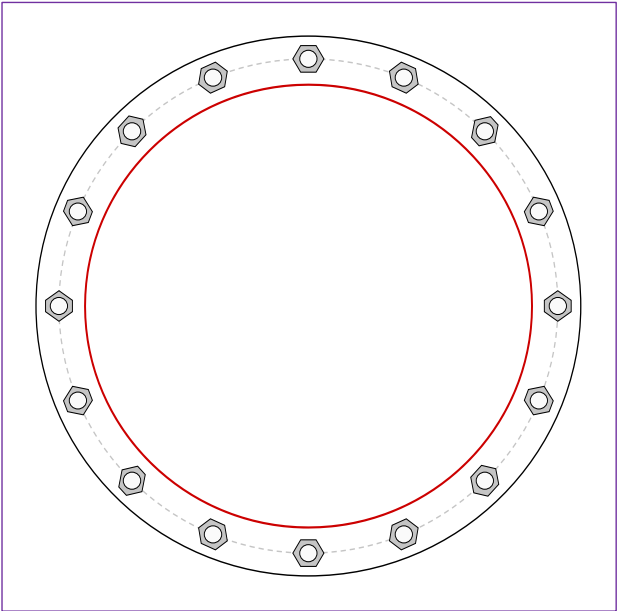
**APPLY GROOVE WELD AND APPLY 0.375" FILET CAP WELD TO POLE AT TOP OF PLATE**

Monopole Base Plate Connection

| Site Info |                     |
|-----------|---------------------|
| BU #      |                     |
| Site Name | FRIDMN-0374 Flanery |
| Order #   | ISE Job No: 20701   |

| Analysis Considerations |    |
|-------------------------|----|
| TIA-222 Revision        | H  |
| Grout Considered:       | No |
| I <sub>ar</sub> (in)    | 0  |

| Applied Loads      |         |
|--------------------|---------|
| Moment (kip-ft)    | 5003.98 |
| Axial Force (kips) | 47.48   |
| Shear Force (kips) | 42.28   |



| Connection Properties                                                                                  |  | Analysis Results                                         |                                                      |
|--------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------|------------------------------------------------------|
| <b>Anchor Rod Data</b>                                                                                 |  | <b>Anchor Rod Summary</b> <i>(units of kips, kip-in)</i> |                                                      |
| (16) 2-1/4" $\varnothing$ bolts (A615-75 N; F <sub>y</sub> =75 ksi, F <sub>u</sub> =100 ksi) on 65" BC |  | Pu <sub>t</sub> = 227.87                                 | $\phi$ Pn <sub>t</sub> = 243.75 <b>Stress Rating</b> |
| <b>Base Plate Data</b>                                                                                 |  | Vu = 2.64                                                | $\phi$ Vn = 149.1 <b>93.5%</b>                       |
| 71" OD x 2.25" Plate (A572-50; F <sub>y</sub> =50 ksi, F <sub>u</sub> =65 ksi)                         |  | Mu = n/a                                                 | $\phi$ Mn = n/a <b>Pass</b>                          |
| <b>Stiffener Data</b>                                                                                  |  | <b>Base Plate Summary</b>                                |                                                      |
| N/A                                                                                                    |  | Max Stress (ksi):                                        | 34.55 (Flexural)                                     |
| <b>Pole Data</b>                                                                                       |  | Allowable Stress (ksi):                                  | 45                                                   |
| 58.255" x 0.375" 18-sided pole (A572-65; F <sub>y</sub> =65 ksi, F <sub>u</sub> =80 ksi)               |  | Stress Rating:                                           | <b>76.8%</b> <b>Pass</b>                             |

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### **ANCHOR BOLT DEVELOPMENT (ACI 318)**

Anchor bolts are mechanically anchored with nuts and load plates at bottom of bolts.

Failure cones emanate at 35 degrees from top of nut.

The failure cones from the 4 bolts overlap and exit the sides of the caisson.

Concrete is assumed to crack and carry no load so,  
vertical reinforcing steel must be developed to transfer bolt loads.

Calculations presented below determine the required length of anchor bolt embedment  
and reinforcing development necessary to transfer the design loads.

Minimum Development Length per ACI 318 25.4.2.3, Eq-25.4.2.3a

$$l_d = d_b [f_y / \lambda \sqrt{f_c}] (3/40) (\phi_t \phi_e \phi_s \phi_g / ((C_b + K_{tr}) / d_b)) :$$

where;  $f_y = 60,000 \text{ psi}$ ,  $f'_c = 4000 \text{ psi}$ , and  $\phi_t \phi_e \phi_s \phi_g = 1.0$ ,

$$l_d = 28.46 d_b \quad \text{For \# 10 Bars } l_d = 35.58 \text{ in.}$$

$$l_d = 46.25 \text{ in.} \quad \text{ACI 318-14 Table 25.5.2.1 Class B}$$

Anchor Bolts are 2.25" dia. by 84" long with 72" Embedment on 65" Bolt Circle

Reinforcing Cage Diameter = 90 in.

Minimum Required AB Depth

$$\begin{aligned} \text{cover} &= 3.00 \text{ in.} \\ \text{bottom grip} &= 3.00 \text{ in.} \\ \frac{1}{2}(\text{Cage-BC}) &= 12.50 \text{ in.} \end{aligned}$$

$$l_{\min} = l_d + \text{cover} + \text{bottom grip} + \frac{1}{2}(\text{Cage-BC})/\tan 55 = 61.00 \text{ in.}$$

$$\text{Bolt Embedment Provided} = 72.00 \text{ in.}$$

OK

Anchor bolts are restrained by fully developed reinforcement  
satisfying the requirements of 318 Chapter 25.

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### **Foundation Design -**

|                                | <b>M (kip-ft)</b> | <b>V (kips)</b> | <b>A (kips)</b> |
|--------------------------------|-------------------|-----------------|-----------------|
| <b>Service Base Reactions</b>  | 1745.76           | 15.26667        | 39.59           |
| <b>Factored Base Reactions</b> | 6672.667          | 56.333          | 47.510          |

$\phi_s = 0.75$  factor applied to lateral loads

Design per

**Tower Engineering Professionals, Project No. 360960.1227810, dated 03/19/2026**

**Use 96" diameter x 32'-0" deep pier w/ 6" above grade projection**

**Reinforcing: Use (44) - #10 Vertical**

**Per LPile Analysis Results:**

Ultimate factored Pier Moment Capacity w/  $\phi = 0.65$  is 7428.583 Ft-Kip

Maximum Pier Moment Load Case 2 (1.2D + 1 W)

M = 7211.02 Ft-Kip

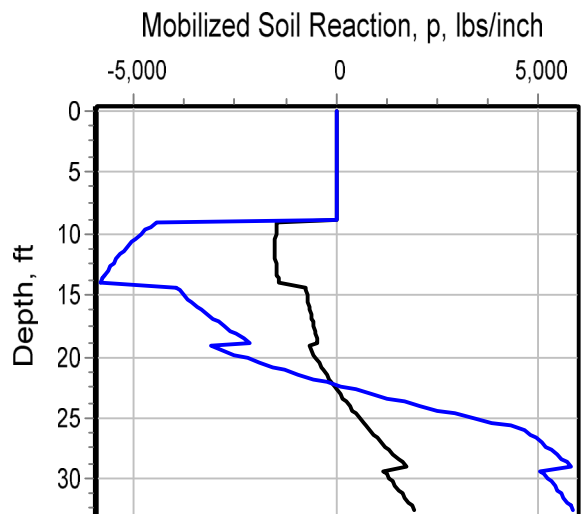
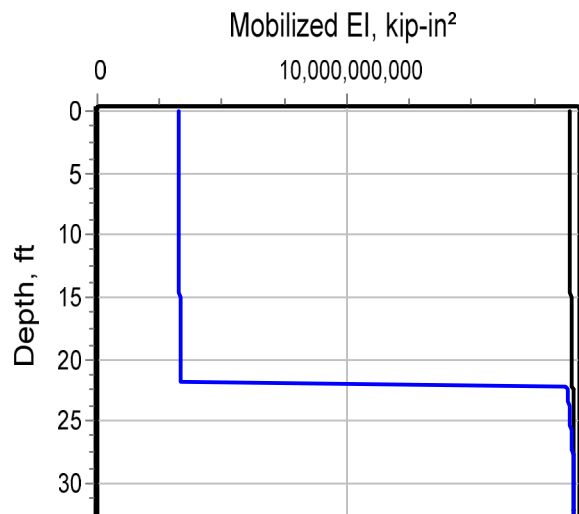
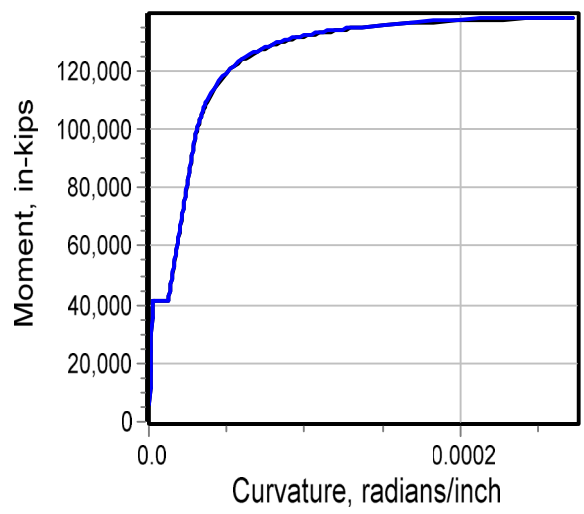
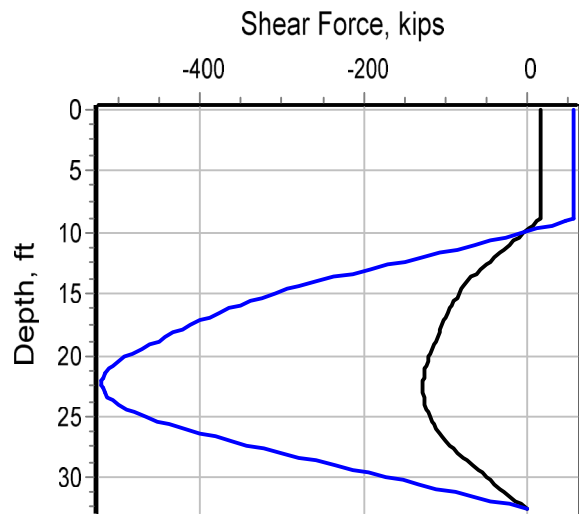
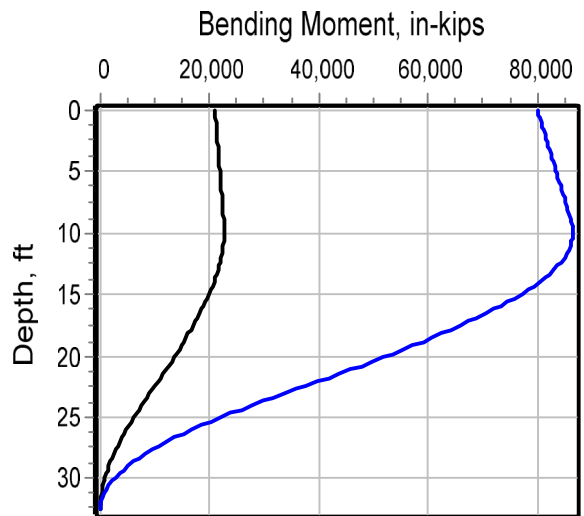
Pier Head Deflection for Load Case 1 (Unfactored Service Wind Force) = 0.377"

Plots of deflection, Bending Moment and Shear follow the LPile results printout.

The following Load Cases are plotted:

Load Case 1 - Unfactored Service Wind Force Base Reactions (60 mph)

Load Case 2 - Factored Design Wind Force Base Reactions (109 mph) 1.2D + 1 W



=====

LPIle for Windows, Version 2019-11.009

Analysis of Individual Piles and Drilled Shafts  
Subjected to Lateral Loading Using the p-y Method

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-----

Files Used for Analysis

-----

Path to file locations:

\\Users\Prash\Desktop\ISE\20711 PST FRIDMN-0374 Flanery Park (677042)\Report\LPILE\

Name of input data file:

Lpile.lp11d

Name of output report file:

Lpile.lp11o

Name of plot output file:

Lpile.lp11p

Name of runtime message file:

Lpile.lp11r

-----  
Date and Time of Analysis  
-----

Date: April 1, 2026                      Time: 9:22:03

-----  
Problem Title  
-----

Project Name: PST FRIDMN-0374 Flanery Park

Job Number: ISE #20701

Client: Valmont | Larson

Engineer: PB

Description: 150' Monopole

-----  
Program Options and Settings  
-----

Computational Options:

- Conventional Analysis

Engineering Units Used for Data Input and Computations:

- US Customary System Units (pounds, feet, inches)

Analysis Control Options:

- Maximum number of iterations allowed                      =                      500
- Deflection tolerance for convergence                      =                      1.0000E-05 in
- Maximum allowable deflection                      =                      100.0000 in
- Number of pile increments                      =                      100

Loading Type and Number of Cycles of Loading:

- Static loading specified
- Use of p-y modification factors for p-y curves not selected
- Analysis uses layering correction (Method of Georgiadis)
- No distributed lateral loads are entered
- Loading by lateral soil movements acting on pile not selected



- Input of shear resistance at the pile tip not selected
- Input of moment resistance at the pile tip not selected
- Input of side resistance moment along pile not selected
- Computation of pile-head foundation stiffness matrix not selected
- Push-over analysis of pile not selected
- Buckling analysis of pile not selected

Output Options:

- Output files use decimal points to denote decimal symbols.
- Values of pile-head deflection, bending moment, shear force, and soil reaction are printed for full length of pile.
- Printing Increment (nodal spacing of output points) = 1
- No p-y curves to be computed and reported for user-specified depths
- Print using wide report formats

Pile Structural Properties and Geometry

Number of pile sections defined = 1

Total length of pile = 32.500 ft

Depth of ground surface below top of pile = 0.5000 ft

Pile diameters used for p-y curve computations are defined using 2 points.

p-y curves are computed using pile diameter values interpolated with depth over the length of the pile. A summary of values of pile diameter vs. depth follows.

| Depth Below |           | Pile     |
|-------------|-----------|----------|
| Point       | Pile Head | Diameter |
| No.         | feet      | inches   |
| 1           | 0.000     | 96.0000  |
| 2           | 32.500    | 96.0000  |

Input Structural Properties for Pile Sections:

Pile Section No. 1:

Section 1 is a round drilled shaft, bored pile, or CIDH pile

|                           |   |              |
|---------------------------|---|--------------|
| Length of section         | = | 32.500000 ft |
| Shaft Diameter            | = | 96.000000 in |
| Shear capacity of section | = | 0.0000 lbs   |

-----

Ground Slope and Pile Batter Angles

-----

|                    |   |               |
|--------------------|---|---------------|
| Ground Slope Angle | = | 0.000 degrees |
|                    | = | 0.000 radians |
| Pile Batter Angle  | = | 0.000 degrees |
|                    | = | 0.000 radians |

-----

Soil and Rock Layering Information

-----

The soil profile is modelled using 8 layers

Layer 1 is modelled using an elastic subgrade modulus

|                                              |   |                |
|----------------------------------------------|---|----------------|
| Distance from top of pile to top of layer    | = | 0.500000 ft    |
| Distance from top of pile to bottom of layer | = | 9.000000 ft    |
| Effective unit weight at top of layer        | = | 110.000000 pcf |
| Effective unit weight at bottom of layer     | = | 110.000000 pcf |
| Elastic subgrade at top of layer             | = | 0.0000 pci     |
| Elastic subgrade at bottom of layer          | = | 0.0000 pci     |

Layer 2 is sand, p-y criteria by Reese et al., 1974

|                                              |   |                |
|----------------------------------------------|---|----------------|
| Distance from top of pile to top of layer    | = | 9.000000 ft    |
| Distance from top of pile to bottom of layer | = | 14.000000 ft   |
| Effective unit weight at top of layer        | = | 112.000000 pcf |
| Effective unit weight at bottom of layer     | = | 112.000000 pcf |
| Friction angle at top of layer               | = | 31.000000 deg. |
| Friction angle at bottom of layer            | = | 31.000000 deg. |
| Subgrade k at top of layer                   | = | 0.0000 pci     |

Subgrade k at bottom of layer = 0.0000 pci

NOTE: Default values for subgrade k will be computed for this layer.

Layer 3 is sand, p-y criteria by Reese et al., 1974

Distance from top of pile to top of layer = 14.000000 ft

Distance from top of pile to bottom of layer = 19.000000 ft

Effective unit weight at top of layer = 47.000000 pcf

Effective unit weight at bottom of layer = 47.000000 pcf

Friction angle at top of layer = 30.000000 deg.

Friction angle at bottom of layer = 30.000000 deg.

Subgrade k at top of layer = 0.0000 pci

Subgrade k at bottom of layer = 0.0000 pci

NOTE: Default values for subgrade k will be computed for this layer.

Layer 4 is sand, p-y criteria by Reese et al., 1974

Distance from top of pile to top of layer = 19.000000 ft

Distance from top of pile to bottom of layer = 24.000000 ft

Effective unit weight at top of layer = 49.000000 pcf

Effective unit weight at bottom of layer = 49.000000 pcf

Friction angle at top of layer = 32.000000 deg.

Friction angle at bottom of layer = 32.000000 deg.

Subgrade k at top of layer = 0.0000 pci

Subgrade k at bottom of layer = 0.0000 pci

NOTE: Default values for subgrade k will be computed for this layer.

Layer 5 is sand, p-y criteria by Reese et al., 1974

Distance from top of pile to top of layer = 24.000000 ft

Distance from top of pile to bottom of layer = 29.000000 ft

Effective unit weight at top of layer = 49.000000 pcf

Effective unit weight at bottom of layer = 49.000000 pcf

Friction angle at top of layer = 32.000000 deg.

Friction angle at bottom of layer = 32.000000 deg.

Subgrade k at top of layer = 0.0000 pci

Subgrade k at bottom of layer = 0.0000 pci

NOTE: Default values for subgrade k will be computed for this layer.

Layer 6 is sand, p-y criteria by Reese et al., 1974

|                                              |   |                |
|----------------------------------------------|---|----------------|
| Distance from top of pile to top of layer    | = | 29.000000 ft   |
| Distance from top of pile to bottom of layer | = | 34.000000 ft   |
| Effective unit weight at top of layer        | = | 49.000000 pcf  |
| Effective unit weight at bottom of layer     | = | 49.000000 pcf  |
| Friction angle at top of layer               | = | 30.000000 deg. |
| Friction angle at bottom of layer            | = | 30.000000 deg. |
| Subgrade k at top of layer                   | = | 0.0000 pci     |
| Subgrade k at bottom of layer                | = | 0.0000 pci     |

NOTE: Default values for subgrade k will be computed for this layer.

Layer 7 is stiff clay with water-induced erosion

|                                              |   |                |
|----------------------------------------------|---|----------------|
| Distance from top of pile to top of layer    | = | 34.000000 ft   |
| Distance from top of pile to bottom of layer | = | 39.000000 ft   |
| Effective unit weight at top of layer        | = | 47.000000 pcf  |
| Effective unit weight at bottom of layer     | = | 47.000000 pcf  |
| Undrained cohesion at top of layer           | = | 675.000000 psf |
| Undrained cohesion at bottom of layer        | = | 675.000000 psf |
| Epsilon-50 at top of layer                   | = | 0.0000         |
| Epsilon-50 at bottom of layer                | = | 0.0000         |
| Subgrade k at top of layer                   | = | 0.0000 pci     |
| Subgrade k at bottom of layer                | = | 0.0000 pci     |

NOTE: Default values for Epsilon-50 will be computed for this layer.

NOTE: Default values for subgrade k will be computed for this layer.

Layer 8 is stiff clay with water-induced erosion

|                                              |   |                |
|----------------------------------------------|---|----------------|
| Distance from top of pile to top of layer    | = | 39.000000 ft   |
| Distance from top of pile to bottom of layer | = | 44.000000 ft   |
| Effective unit weight at top of layer        | = | 47.000000 pcf  |
| Effective unit weight at bottom of layer     | = | 47.000000 pcf  |
| Undrained cohesion at top of layer           | = | 625.000000 psf |
| Undrained cohesion at bottom of layer        | = | 625.000000 psf |
| Epsilon-50 at top of layer                   | = | 0.0000         |
| Epsilon-50 at bottom of layer                | = | 0.0000         |
| Subgrade k at top of layer                   | = | 0.0000 pci     |
| Subgrade k at bottom of layer                | = | 0.0000 pci     |

NOTE: Default values for Epsilon-50 will be computed for this layer.

NOTE: Default values for subgrade k will be computed for this layer.

(Depth of the lowest soil layer extends 11.500 ft below the pile tip)

Summary of Input Soil Properties

| Layer | Soil Type        | Layer   | Effective | Cohesion | Angle of | E50     |         | Elastic  |
|-------|------------------|---------|-----------|----------|----------|---------|---------|----------|
| Num.  | Name             | Depth   | Unit Wt.  |          | Friction | or      | kpy     | Subgrade |
|       | (p-y Curve Type) | ft      | pcf       | psf      | deg.     | krm     | pci     | Mod. pci |
| 1     | Elastic          | 0.5000  | 110.0000  | --       | --       | --      | --      | 0.00     |
|       | Subgrade         | 9.0000  | 110.0000  | --       | --       | --      | --      | 0.00     |
| 2     | Sand             | 9.0000  | 112.0000  | --       | 31.0000  | --      | default | --       |
|       | (Reese, et al.)  | 14.0000 | 112.0000  | --       | 31.0000  | --      | default | --       |
| 3     | Sand             | 14.0000 | 47.0000   | --       | 30.0000  | --      | default | --       |
|       | (Reese, et al.)  | 19.0000 | 47.0000   | --       | 30.0000  | --      | default | --       |
| 4     | Sand             | 19.0000 | 49.0000   | --       | 32.0000  | --      | default | --       |
|       | (Reese, et al.)  | 24.0000 | 49.0000   | --       | 32.0000  | --      | default | --       |
| 5     | Sand             | 24.0000 | 49.0000   | --       | 32.0000  | --      | default | --       |
|       | (Reese, et al.)  | 29.0000 | 49.0000   | --       | 32.0000  | --      | default | --       |
| 6     | Sand             | 29.0000 | 49.0000   | --       | 30.0000  | --      | default | --       |
|       | (Reese, et al.)  | 34.0000 | 49.0000   | --       | 30.0000  | --      | default | --       |
| 7     | Stiff Clay       | 34.0000 | 47.0000   | 675.0000 | --       | default | default | --       |
|       | with Free Water  | 39.0000 | 47.0000   | 675.0000 | --       | default | default | --       |
| 8     | Stiff Clay       | 39.0000 | 47.0000   | 625.0000 | --       | default | default | --       |
|       | with Free Water  | 44.0000 | 47.0000   | 625.0000 | --       | default | default | --       |

Static Loading Type

Static loading criteria were used when computing p-y curves for all analyses.

Pile-head Loading and Pile-head Fixity Conditions

Number of loads specified = 2

| Load  | Load | Condition      | Condition            | Axial Thrust | Compute Top y   | Run Analysis |
|-------|------|----------------|----------------------|--------------|-----------------|--------------|
| No.   | Type | 1              | 2                    | Force, lbs   | vs. Pile Length |              |
| ----- | ---- | -----          | -----                | -----        | -----           | -----        |
| 1     | 1    | V = 15267. lbs | M = 20949120. in-lbs | 39590.       | No              | Yes          |
| 2     | 1    | V = 56333. lbs | M = 80072000. in-lbs | 47510.       | No              | Yes          |

V = shear force applied normal to pile axis

M = bending moment applied to pile head

y = lateral deflection normal to pile axis

S = pile slope relative to original pile batter angle

R = rotational stiffness applied to pile head

Values of top y vs. pile lengths can be computed only for load types with specified shear loading (Load Types 1, 2, and 3).

Thrust force is assumed to be acting axially for all pile batter angles.

-----

Computations of Nominal Moment Capacity and Nonlinear Bending Stiffness

-----

Axial thrust force values were determined from pile-head loading conditions

Number of Pile Sections Analyzed = 1

Pile Section No. 1:

-----

Dimensions and Properties of Drilled Shaft (Bored Pile):

-----

|                                                   |   |                   |
|---------------------------------------------------|---|-------------------|
| Length of Section                                 | = | 32.500000 ft      |
| Shaft Diameter                                    | = | 96.000000 in      |
| Concrete Cover Thickness (to edge of long. rebar) | = | 3.000000 in       |
| Number of Reinforcing Bars                        | = | 44 bars           |
| Yield Stress of Reinforcing Bars                  | = | 60000. psi        |
| Modulus of Elasticity of Reinforcing Bars         | = | 29000000. psi     |
| Gross Area of Shaft                               | = | 7238. sq. in.     |
| Total Area of Reinforcing Steel                   | = | 55.880000 sq. in. |
| Area Ratio of Steel Reinforcement                 | = | 0.77 percent      |
| Edge-to-Edge Bar Spacing                          | = | 5.059926 in       |
| Maximum Concrete Aggregate Size                   | = | 1.000000 in       |

Ratio of Bar Spacing to Aggregate Size = 5.06

Offset of Center of Rebar Cage from Center of Pile = 0.0000 in

Axial Structural Capacities:

-----

Nom. Axial Structural Capacity =  $0.85 F_c A_c + F_y A_s$  = 27772.788 kips

Tensile Load for Cracking of Concrete = -3174.168 kips

Nominal Axial Tensile Capacity = -3352.800 kips

Reinforcing Bar Dimensions and Positions Used in Computations:

| Bar    | Bar Diam. | Bar Area | X          | Y          |
|--------|-----------|----------|------------|------------|
| Number | inches    | sq. in.  | inches     | inches     |
| -----  | -----     | -----    | -----      | -----      |
| 1      | 1.270000  | 1.270000 | 44.365000  | 0.000000   |
| 2      | 1.270000  | 1.270000 | 43.913428  | 6.313798   |
| 3      | 1.270000  | 1.270000 | 42.567906  | 12.499065  |
| 4      | 1.270000  | 1.270000 | 40.355823  | 18.429887  |
| 5      | 1.270000  | 1.270000 | 37.322213  | 23.985530  |
| 6      | 1.270000  | 1.270000 | 33.528830  | 29.052896  |
| 7      | 1.270000  | 1.270000 | 29.052896  | 33.528830  |
| 8      | 1.270000  | 1.270000 | 23.985530  | 37.322213  |
| 9      | 1.270000  | 1.270000 | 18.429887  | 40.355823  |
| 10     | 1.270000  | 1.270000 | 12.499065  | 42.567906  |
| 11     | 1.270000  | 1.270000 | 6.313798   | 43.913428  |
| 12     | 1.270000  | 1.270000 | 0.000000   | 44.365000  |
| 13     | 1.270000  | 1.270000 | -6.313798  | 43.913428  |
| 14     | 1.270000  | 1.270000 | -12.499065 | 42.567906  |
| 15     | 1.270000  | 1.270000 | -18.429887 | 40.355823  |
| 16     | 1.270000  | 1.270000 | -23.985530 | 37.322213  |
| 17     | 1.270000  | 1.270000 | -29.052896 | 33.528830  |
| 18     | 1.270000  | 1.270000 | -33.528830 | 29.052896  |
| 19     | 1.270000  | 1.270000 | -37.322213 | 23.985530  |
| 20     | 1.270000  | 1.270000 | -40.355823 | 18.429887  |
| 21     | 1.270000  | 1.270000 | -42.567906 | 12.499065  |
| 22     | 1.270000  | 1.270000 | -43.913428 | 6.313798   |
| 23     | 1.270000  | 1.270000 | -44.365000 | 0.000000   |
| 24     | 1.270000  | 1.270000 | -43.913428 | -6.313798  |
| 25     | 1.270000  | 1.270000 | -42.567906 | -12.499065 |
| 26     | 1.270000  | 1.270000 | -40.355823 | -18.429887 |
| 27     | 1.270000  | 1.270000 | -37.322213 | -23.985530 |
| 28     | 1.270000  | 1.270000 | -33.528830 | -29.052896 |

|    |          |          |            |            |
|----|----------|----------|------------|------------|
| 29 | 1.270000 | 1.270000 | -29.052896 | -33.528830 |
| 30 | 1.270000 | 1.270000 | -23.985530 | -37.322213 |
| 31 | 1.270000 | 1.270000 | -18.429887 | -40.355823 |
| 32 | 1.270000 | 1.270000 | -12.499065 | -42.567906 |
| 33 | 1.270000 | 1.270000 | -6.313798  | -43.913428 |
| 34 | 1.270000 | 1.270000 | 0.000000   | -44.365000 |
| 35 | 1.270000 | 1.270000 | 6.313798   | -43.913428 |
| 36 | 1.270000 | 1.270000 | 12.499065  | -42.567906 |
| 37 | 1.270000 | 1.270000 | 18.429887  | -40.355823 |
| 38 | 1.270000 | 1.270000 | 23.985530  | -37.322213 |
| 39 | 1.270000 | 1.270000 | 29.052896  | -33.528830 |
| 40 | 1.270000 | 1.270000 | 33.528830  | -29.052896 |
| 41 | 1.270000 | 1.270000 | 37.322213  | -23.985530 |
| 42 | 1.270000 | 1.270000 | 40.355823  | -18.429887 |
| 43 | 1.270000 | 1.270000 | 42.567906  | -12.499065 |
| 44 | 1.270000 | 1.270000 | 43.913428  | -6.313798  |

NOTE: The positions of the above rebars were computed by LPILE

Minimum spacing between any two bars not equal to zero = 5.060 inches  
between bars 37 and 38.

Ratio of bar spacing to maximum aggregate size = 5.06

Concrete Properties:

-----

|                                        |   |                 |
|----------------------------------------|---|-----------------|
| Compressive Strength of Concrete       | = | 4000. psi       |
| Modulus of Elasticity of Concrete      | = | 3604997. psi    |
| Modulus of Rupture of Concrete         | = | -474.341649 psi |
| Compression Strain at Peak Stress      | = | 0.001886        |
| Tensile Strain at Fracture of Concrete | = | -0.0001154      |
| Maximum Coarse Aggregate Size          | = | 1.000000 in     |

Number of Axial Thrust Force Values Determined from Pile-head Loadings = 2

| Number | Axial Thrust Force |
|--------|--------------------|
|        | kips               |
| -----  | -----              |
| 1      | 39.590             |
| 2      | 47.510             |



Definitions of Run Messages and Notes:

-----

C = concrete in section has cracked in tension.

Y = stress in reinforcing steel has reached yield stress.

T = ACI 318 criteria for tension-controlled section met, tensile strain in reinforcement exceeds 0.005 while simultaneously compressive strain in concrete more than 0.003. See ACI 318, Section 10.3.4.

Z = depth of tensile zone in concrete section is less than 10 percent of section depth.

Bending Stiffness (EI) = Computed Bending Moment / Curvature.

Position of neutral axis is measured from edge of compression side of pile.

Compressive stresses and strains are positive in sign.

Tensile stresses and strains are negative in sign.

Axial Thrust Force = 39.590 kips

| Bending<br>Curvature<br>rad/in. | Bending<br>Moment<br>in-kip | Bending<br>Stiffness<br>kip-in2 | Depth to<br>N Axis<br>in | Max Comp<br>Strain<br>in/in | Max Tens<br>Strain<br>in/in | Max Conc<br>Stress<br>ksi | Max Steel<br>Stress<br>ksi | Run<br>Msg |
|---------------------------------|-----------------------------|---------------------------------|--------------------------|-----------------------------|-----------------------------|---------------------------|----------------------------|------------|
|---------------------------------|-----------------------------|---------------------------------|--------------------------|-----------------------------|-----------------------------|---------------------------|----------------------------|------------|

-----

|           |         |            |            |           |            |           |            |     |
|-----------|---------|------------|------------|-----------|------------|-----------|------------|-----|
| 0.0002122 | 137267. | 646912443. | 14.5020443 | 0.0030772 | -0.0172928 | 3.9800633 | 60.0000000 | CYT |
| 0.0002272 | 137466. | 605075493. | 14.3501498 | 0.0032602 | -0.0185498 | 3.9978485 | 60.0000000 | CYT |
| 0.0002422 | 137548. | 567938728. | 14.2267232 | 0.0034455 | -0.0198045 | 3.9849466 | 60.0000000 | CYT |
| 0.0002572 | 137615. | 535076287. | 14.1263979 | 0.0036331 | -0.0210569 | 3.9876319 | 60.0000000 | CYT |
| 0.0002722 | 137670. | 505790773. | 14.0445618 | 0.0038228 | -0.0223072 | 3.9993914 | 60.0000000 | CYT |

Axial Thrust Force = 47.510 kips

| Bending<br>Curvature<br>rad/in. | Bending<br>Moment<br>in-kip | Bending<br>Stiffness<br>kip-in2 | Depth to<br>N Axis<br>in | Max Comp<br>Strain<br>in/in | Max Tens<br>Strain<br>in/in | Max Conc<br>Stress<br>ksi | Max Steel<br>Stress<br>ksi | Run<br>Msg |
|---------------------------------|-----------------------------|---------------------------------|--------------------------|-----------------------------|-----------------------------|---------------------------|----------------------------|------------|
|---------------------------------|-----------------------------|---------------------------------|--------------------------|-----------------------------|-----------------------------|---------------------------|----------------------------|------------|

-----

|           |         |            |            |           |            |           |            |     |
|-----------|---------|------------|------------|-----------|------------|-----------|------------|-----|
| 0.0001822 | 136867. | 751240021. | 14.9200974 | 0.0027183 | -0.0147717 | 3.9859120 | 60.0000000 | CY  |
| 0.0001972 | 137256. | 696070005. | 14.6983650 | 0.0028983 | -0.0160317 | 3.9990488 | 60.0000000 | CY  |
| 0.0002122 | 137550. | 648249596. | 14.5273693 | 0.0030825 | -0.0172875 | 3.9816398 | 60.0000000 | CYT |
| 0.0002272 | 137751. | 606330543. | 14.3749224 | 0.0032658 | -0.0185442 | 3.9983665 | 60.0000000 | CYT |
| 0.0002422 | 137829. | 569100778. | 14.2517851 | 0.0034516 | -0.0197984 | 3.9830436 | 60.0000000 | CYT |

|           |         |            |            |           |            |           |                |
|-----------|---------|------------|------------|-----------|------------|-----------|----------------|
| 0.0002572 | 137896. | 536167741. | 14.1504865 | 0.0036393 | -0.0210507 | 3.9890498 | 60.0000000 CYT |
| 0.0002722 | 137949. | 506817129. | 14.0681030 | 0.0038292 | -0.0223008 | 3.9996805 | 60.0000000 CYT |

Summary of Results for Nominal Moment Capacity for Section 1

Moment values interpolated at maximum compressive strain = 0.003  
or maximum developed moment if pile fails at smaller strains.

| Load | Axial Thrust | Nominal Mom. Cap. | Max. Comp. |
|------|--------------|-------------------|------------|
| No.  | kips         | in-kip            | Strain     |
| 1    | 39.590       | 137142.543        | 0.00300000 |
| 2    | 47.510       | 137418.666        | 0.00300000 |

Note that the values of moment capacity in the table above are not  
factored by a strength reduction factor (phi-factor).

In ACI 318, the value of the strength reduction factor depends on whether  
the transverse reinforcing steel bars are tied hoops (0.65) or spirals (0.75).

The above values should be multiplied by the appropriate strength reduction  
factor to compute ultimate moment capacity according to ACI 318,  
or the value required by the design standard being followed.

The following table presents factored moment capacities and corresponding  
bending stiffnesses computed for common resistance factor values used for  
reinforced concrete sections.

| Axial | Resist. | Nominal    | Nominal    | Ult. (Fac) | Ult. (Fac) | Bend. Stiff. |
|-------|---------|------------|------------|------------|------------|--------------|
| Load  | Factor  | Ax. Thrust | Moment Cap | Ax. Thrust | Moment Cap | at Ult Mom   |
| No.   |         | kips       | in-kips    | kips       | in-kips    | kip-in^2     |
| 1     | 0.65    | 39.590000  | 137143.    | 25.733500  | 89143.     | 3.2591E+09   |
| 2     | 0.65    | 47.510000  | 137419.    | 30.881500  | 89322.     | 3.2665E+09   |
| 1     | 0.75    | 39.590000  | 137143.    | 29.692500  | 102857.    | 3.1462E+09   |
| 2     | 0.75    | 47.510000  | 137419.    | 35.632500  | 103064.    | 3.1535E+09   |
| 1     | 0.90    | 39.590000  | 137143.    | 35.631000  | 123428.    | 2.0760E+09   |
| 2     | 0.90    | 47.510000  | 137419.    | 42.759000  | 123677.    | 2.0817E+09   |

-----  
Layering Correction Equivalent Depths of Soil & Rock Layers  
-----

| Top of |           | Equivalent |            |            |           |           |
|--------|-----------|------------|------------|------------|-----------|-----------|
| Layer  |           | Top Depth  | Same Layer | Layer is   | F0        | F1        |
| Below  |           | Below      | Type As    | Rock or    | Integral  | Integral  |
| No.    | Pile Head | Grnd Surf  | Layer      | is Below   | for Layer | for Layer |
|        | ft        | ft         | Above      | Rock Layer | lbs       | lbs       |
| 1      | 0.5000    | 0.00       | N.A.       | No         | 0.00      | 0.00      |
| 2      | 9.0000    | 8.5000     | No         | No         | 0.00      | 501256.   |
| 3      | 14.0000   | 11.0194    | Yes        | No         | 501256.   | 522464.   |
| 4      | 19.0000   | 15.8826    | Yes        | No         | 1023721.  | 697860.   |
| 5      | 24.0000   | 21.7888    | Yes        | No         | 1721581.  | 806420.   |
| 6      | 29.0000   | 29.8725    | Yes        | No         | 2528001.  | 607638.   |
| 7      | 34.0000   | 33.5000    | No         | No         | 3135639.  | 0.00      |
| 8      | 39.0000   | 38.5000    | No         | No         | 0.00      | N.A.      |

Notes: The F0 integral of Layer n+1 equals the sum of the F0 and F1 integrals  
for Layer n. Layering correction equivalent depths are computed only  
for soil types with both shallow-depth and deep-depth expressions for  
peak lateral load transfer. These soil types are soft and stiff clays,  
non-liquefied sands, and cemented c-phi soil.

-----  
Computed Values of Pile Loading and Deflection  
-----

for Lateral Loading for Load Case Number 1  
-----

Pile-head conditions are Shear and Moment (Loading Type 1)

Shear force at pile head = 15266.7 lbs  
Applied moment at pile head = 20949120.0 in-lbs  
Axial thrust load on pile head = 39590.0 lbs

Output Summary for Load Case No. 1:

Pile-head deflection = 0.37717209 inches

Computed slope at pile head = -0.00154153 radians  
 Maximum bending moment = 22675908. inch-lbs  
 Maximum shear force = -127991. lbs  
 Depth of maximum bending moment = 9.75000000 feet below pile head  
 Depth of maximum shear force = 22.75000000 feet below pile head  
 Number of iterations = 6  
 Number of zero deflection points = 1

-----  
 Computed Values of Pile Loading and Deflection  
 for Lateral Loading for Load Case Number 2  
 -----

Pile-head conditions are Shear and Moment (Loading Type 1)

Shear force at pile head = 56333.3 lbs  
 Applied moment at pile head = 80072000.0 in-lbs  
 Axial thrust load on pile head = 47510.0 lbs

Output Summary for Load Case No. 2:

Pile-head deflection = 2.49133483 inches  
 Computed slope at pile head = -0.01263312 radians  
 Maximum bending moment = 86532242. inch-lbs  
 Maximum shear force = -521870. lbs  
 Depth of maximum bending moment = 10.07500000 feet below pile head  
 Depth of maximum shear force = 22.42500000 feet below pile head  
 Number of iterations = 89  
 Number of zero deflection points = 1

-----  
 Summary of Pile-head Responses for Conventional Analyses  
 -----

Definitions of Pile-head Loading Conditions:

Load Type 1: Load 1 = Shear, V, lbs, and Load 2 = Moment, M, in-lbs  
 Load Type 2: Load 1 = Shear, V, lbs, and Load 2 = Slope, S, radians  
 Load Type 3: Load 1 = Shear, V, lbs, and Load 2 = Rot. Stiffness, R, in-lbs/rad.  
 Load Type 4: Load 1 = Top Deflection, y, inches, and Load 2 = Moment, M, in-lbs  
 Load Type 5: Load 1 = Top Deflection, y, inches, and Load 2 = Slope, S, radians

| Load Load |           | Load   |           | Axial    | Pile-head  | Pile-head | Max Shear | Max Moment |          |
|-----------|-----------|--------|-----------|----------|------------|-----------|-----------|------------|----------|
| Case Type | Pile-head | Type   | Pile-head | Loading  | Deflection | Rotation  | in Pile   | in Pile    |          |
| No.       | 1         | Load 1 | 2         | Load 2   | lbs        | inches    | radians   | lbs        | in-lbs   |
| -----     |           |        |           |          |            |           |           |            |          |
| 1         | V, lb     | 15267. | M, in-lb  | 2.09E+07 | 39590.     | 0.3772    | -0.00154  | -127991.   | 2.27E+07 |
| 2         | V, lb     | 56333. | M, in-lb  | 8.01E+07 | 47510.     | 2.4913    | -0.01263  | -521870.   | 8.65E+07 |

Maximum pile-head deflection = 2.4913348312 inches

Maximum pile-head rotation = -0.0126331190 radians = -0.723824 deg.

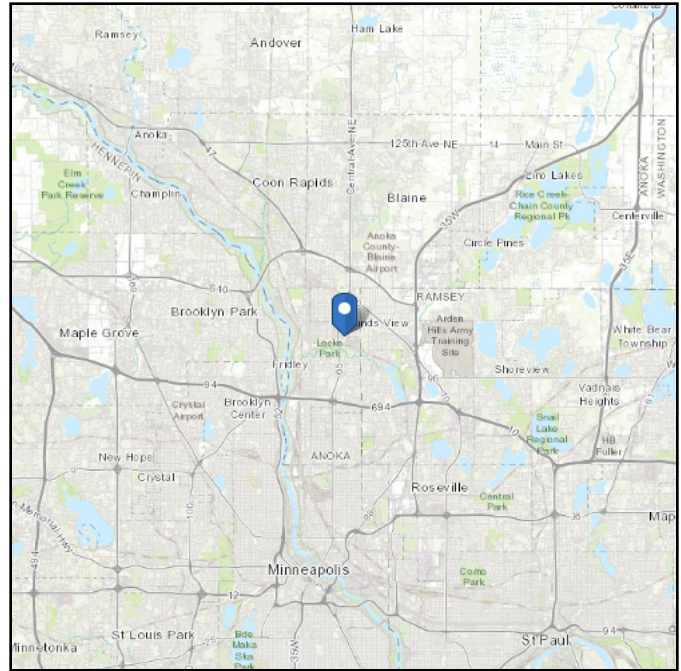
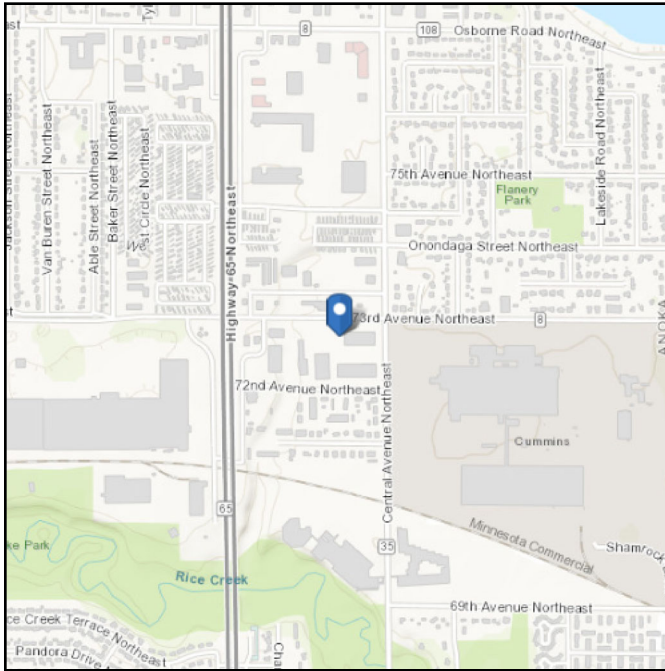
The analysis ended normally.

# ASCE Hazards Report

**Address:**  
No Address at This Location

**Standard:** ASCE/SEI 7-16  
**Risk Category:** II  
**Soil Class:** E - Soft Clay Soil

**Latitude:** 45.100024  
**Longitude:** -93.239677  
**Elevation:** 886.7869823601222 ft (NAVD 88)



## Wind

### Results:

|              |          |
|--------------|----------|
| Wind Speed   | 109 Vmph |
| 10-year MRI  | 74 Vmph  |
| 25-year MRI  | 81 Vmph  |
| 50-year MRI  | 87 Vmph  |
| 100-year MRI | 92 Vmph  |

**Data Source:** ASCE/SEI 7-16, Fig. 26.5-1B and Figs. CC.2-1–CC.2-4, and Section 26.5.2

**Date Accessed:** Wed Apr 01 2026

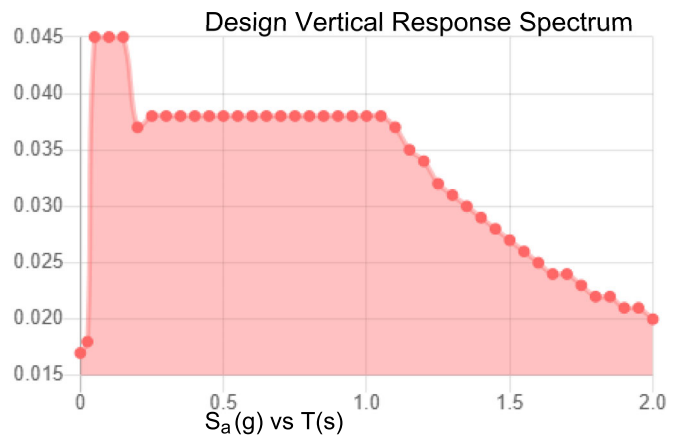
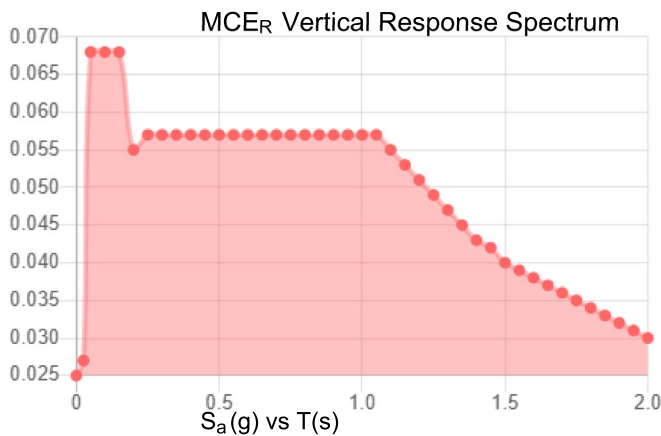
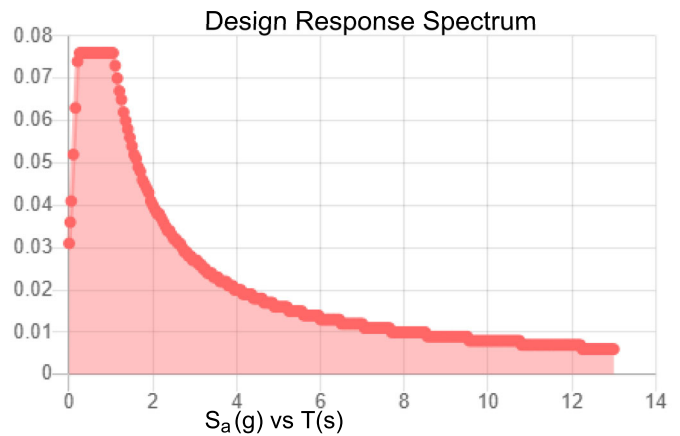
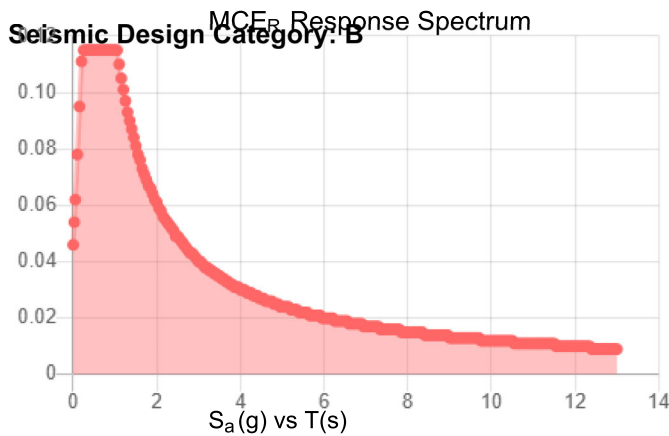
Value provided is 3-second gust wind speeds at 33 ft above ground for Exposure C Category, based on linear interpolation between contours. Wind speeds are interpolated in accordance with the 7-16 Standard. Wind speeds correspond to approximately a 7% probability of exceedance in 50 years (annual exceedance probability = 0.00143, MRI = 700 years).

Site is not in a hurricane-prone region as defined in ASCE/SEI 7-16 Section 26.2.

**Site Soil Class:** E - Soft Clay Soil

**Results:**

|            |       |                    |       |
|------------|-------|--------------------|-------|
| $S_S$ :    | 0.048 | $S_{D1}$ :         | 0.081 |
| $S_1$ :    | 0.029 | $T_L$ :            | 12    |
| $F_a$ :    | 2.4   | PGA :              | 0.023 |
| $F_v$ :    | 4.2   | PGA <sub>M</sub> : | 0.054 |
| $S_{MS}$ : | 0.115 | $F_{PGA}$ :        | 2.4   |
| $S_{M1}$ : | 0.121 | $I_e$ :            | 1     |
| $S_{DS}$ : | 0.076 | $C_v$ :            | 0.7   |



**Data Accessed:** Wed Apr 01 2026

**Date Source:**

USGS Seismic Design Maps based on ASCE/SEI 7-16 and ASCE/SEI 7-16 Table 1.5-2. Additional data for site-specific ground motion procedures in accordance with ASCE/SEI 7-16 Ch. 21 are available from USGS.

## Ice

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### Results:

Ice Thickness: 1.50 in.  
Concurrent Temperature: -5 F  
Gust Speed 50 mph

**Data Source:** Standard ASCE/SEI 7-16, Figs. 10-2 through 10-8

**Date Accessed:** Wed Apr 01 2026

Ice thicknesses on structures in exposed locations at elevations higher than the surrounding terrain and in valleys and gorges may exceed the mapped values.

Values provided are equivalent radial ice thicknesses due to freezing rain with concurrent 3-second gust speeds, for a 500-year mean recurrence interval, and temperatures concurrent with ice thicknesses due to freezing rain. Thicknesses for ice accretions caused by other sources shall be obtained from local meteorological studies. Ice thicknesses in exposed locations at elevations higher than the surrounding terrain and in valleys and gorges may exceed the mapped values.

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A valmont COMPANY

PST FRIDMN-0374 FLANERY PARK  
150'-0" MONOPOLE  
1241 72ND AVE. NE FRIDLEY, MN 55432

PROJECT INFORMATION

DATE: April 01, 2026  
ISE JOB NO. 20701  
CUSTOMER: LARSON VALMONT  
PRODUCT: 150'-0" MONOPOLE  
SITE ID: PST FRIDMN-0374 FLANERY PARK  
LOCATION: 1241 72ND AVE. NE  
FRIDLEY, MN 55432  
LATITUDE: 45.100239 N  
LONGITUDE: -93.239677 W

DESIGN CRITERIA:

2018 IBC, 109 MPH BASIC WIND SPEED, TIA-222-H, EXPOSURE C, TOPOGRAPHIC  
CATEGORY 1, RISK CATEGORY II, GROUND ELEVATION 886'

POLE SPECIFICATIONS

Section Shape 18-SIDED Tapered  
Pipe/Taper 0.245 IN/FT  
Pole Material A572-65 (65 KSI)  
Base Plate ASTM A572 GR50  
Anchor Bolts 2.25"Ø X 34" ASTM A615 GR 75

| Pole Section | Length (ft.) | Weight (kips) | Tkms. (in.) | Lap Splice (in.)  | Top (in.) | Bot (in.) | Diameter (in.) |
|--------------|--------------|---------------|-------------|-------------------|-----------|-----------|----------------|
| L1           | 38.00        | 2.190         | 0.188       | 54.96             | 24.000    | 33.310    |                |
| L2           | 28.00        | 2.650         | 0.250       | 63.96             | 31.813    | 38.673    |                |
| L3           | 38.00        | 5.290         | 0.313       | 75.96             | 36.867    | 46.177    |                |
| L4           | 32.00        | 6.160         | 0.375       | 86.04             | 44.001    | 51.841    |                |
| L5           | 36.41        | 7.880         | 0.375       |                   | 49.335    | 58.255    |                |
| Base Plate   | 1.578        | 2.25          |             | 71"Ø w/ 43.5"Ø ID |           |           |                |

TABLE INDICATES RAW STEEL WEIGHTS. FINAL GALVANIZED WEIGHTS  
SHALL BE APPROXIMATELY 22% GREATER.

EARTHQUAKE DESIGN DATA

IMPORTANCE FACTOR (I): 1

OCCUPANCY CATEGORY: II

S<sub>u</sub> = 0.048 S<sub>ws</sub> = 0.077  
S<sub>u</sub> = 0.029 S<sub>ws</sub> = 0.081

SEISMIC DESIGN CATEGORY: B

SITE CLASS: E

SEISMIC RESPONSE COEFFICIENT: 0.03

DESIGN BASE SHEAR: 41.83

RESPONSE MODIFICATION FACTOR (R): 1.50

ANALYSIS PROCEDURE USED EQUIVALENT LATERAL FORCE PROCEDURE

DESIGN LOADS (Unfactored Base Wind Reactions)

Moment = 4830.22 Ft-Kips  
Shear = 42.25 Kips  
Axial = 39.59 Kips

DEFLECTIONS

|             | 60 MPH Wind   |          | 109 MPH Wind  |          |
|-------------|---------------|----------|---------------|----------|
| Elev. (ft.) | Lateral (in.) | Sway (°) | Lateral (in.) | Sway (°) |
| Top         | 32.994        | 1.9948   | 122.025       | 7.3866   |

APPURTENANCES

| Elevation (ft.) | (Qty) | Description            |
|-----------------|-------|------------------------|
| 150'            | (1)   | Lightning Rod          |
| 146'            | (1)   | EPA Load - 40,000sq.in |
| 134'            | (1)   | EPA Load - 30,000sq.in |
| 122'            | (1)   | EPA Load - 30,000sq.in |

GENERAL NOTES:

- ALL STEEL SHALL MEET THE REQUIREMENTS OF THE "STANDARD SPECIFICATIONS FOR STRUCTURAL STEEL" ASTM A36, UNLESS OTHERWISE NOTED ON THE STRUCTURAL PLANS OR BELOW.
- ALL ROUND STEEL PIPE SHALL MEET THE REQUIREMENTS OF API-5LX GR. 42 (42 KSI YIELD POINT MATERIAL).
- ALL TUBE STEEL (SQUARE OR RECTANGULAR) SHALL MEET THE REQUIREMENTS OF ASTM A500 GRADE B (46 KSI YIELD POINT MATERIAL).
- ALL POLYGON FORMED STEEL SHAFTS SHALL MEET THE REQUIREMENTS OF ASTM A572 GRADE 65 (65 KSI YIELD POINT MATERIAL).
- ALL WELDED CONNECTIONS SHALL CONFORM TO THE LATEST VERSION OF THE AMERICAN WELDING SOCIETY AWS D1.1 CODE. ALL WELD ELECTRODES OR WIRE SHALL AT A MINIMUM CONFORM TO E70 ELECTRODES (70 KSI YIELD).
- ALL STEEL SHAPES AND PLATES SHALL BE HOT-DIPPED GALVANIZED ACCORDING TO ASTM A123. ALL STEEL NUTS AND BOLTS AND ASSOCIATED HARDWARE SHALL BE HOT-DIPPED ACCORDING TO ASTM A153.
- WIND TESTING OF PINE TREE BRANCHES HAS BEEN COMPLETED BY THE SUPPLIER OF THE BRANCHES, LARSON. LARSON HAS VERIFIED THE STRENGTH OF THE BRANCHES THROUGH FULL SCALE WIND TESTING. THE WIND AREA USED IN THE CALCULATIONS IS BASED ON THE WIND TEST DATA. THE CALCULATION ACCOUNT FOR PINE TREE BRANCHES ATTACHED AT THE TOP OF THE MONOPOLE. ISE INC. HAS REVIEWED AND APPROVED THE WIND TEST METHODS.
- THE MAIN MONOPOLE STRUCTURE SHALL BE FABRICATED BY A JURISDICTION CERTIFIED FABRICATOR OF CONVENTIONAL STEEL STRUCTURES.
- SPECIAL INSPECTION SHALL BE PERFORMED ACCORDING TO SECTION 1704 OF THE 2018 IBC REFER TO TABLE "SUMMARY OF SPECIAL INSPECTION" ON THIS SHEET.
- IT IS THE CONTRACTORS SOLE RESPONSIBILITY TO NOTIFY THE SPECIAL INSPECTOR OR INSPECTION AGENCY (OR THE INSPECTING GEOTECHNICAL ENGINEER) AT LEAST ONE WORKING DAY PRIOR TO PERFORMING ANY WORK THAT REQUIRES SPECIAL INSPECTION. PER THE 2018 IBC ANY WORK THAT REQUIRES SPECIAL INSPECTION THAT IS INSTALLED OR COVERED WITHOUT THE APPROVAL OF THE SPECIAL INSPECTION IS SUBJECT TO REMOVAL.
- THE LIST OF SPECIAL INSPECTIONS IS IN ADDITION TO INSPECTIONS REQUIRED BY SECTION 110 OF THE 2018 IBC. SPECIAL INSPECTION IS NOT A SUBSTITUTION FOR INSPECTION BY A CITY INSPECTOR.
- THE SPECIAL INSPECTOR SHALL BE APPROVED BY THE LOCAL JURISDICTION TO PERFORM THE TYPES OF INSPECTION REQUIRED.
- CONTINUOUS INSPECTION IS ALWAYS REQUIRED DURING THE PERFORMANCE OF THE WORK UNLESS OTHERWISE SPECIFIED.
- ANY SUPPORT SERVICE PERFORMED BY THE ENGINEER OF RECORD DURING CONSTRUCTION SHALL BE DISTINGUISHED FROM CONTINUOUS AND DETAILED INSPECTION SERVICES, WHICH ARE FURNISHED BY OTHERS. THESE SUPPORT SERVICES PERFORMED BY THE ENGINEER OF RECORD ARE ONLY FOR THE PURPOSE OF ASSISTING IN THE QUALITY CONTROL AND IN ACHIEVING CONFORMANCE WITH THE CONTRACT DOCUMENTS. THIS SUPPORT DOES NOT GUARANTEE THE CONTRACTORS PERFORMANCE AND SHALL NOT BE CONSTRUED AS SUPERVISION OF CONSTRUCTION.
- THE ANTENNA MOUNT SHALL BE FABRICATED BY LARSON VALMONT, LLC. OR AN APPROVED FABRICATOR OF CONVENTIONAL STEEL STRUCTURES.

FOUNDATION NOTES:

- THE GEOTECHNICAL ENGINEER (OR THE APPROPRIATE INSPECTOR) SHALL INSPECT THE EXCAVATION PRIOR TO PLACING REINFORCING STEEL OR FORMS. THE GEOTECHNICAL ENGINEER (OR INSPECTOR) SHALL PROVIDE A NOTICE OF INSPECTION FOR THE BUILDING INSPECTOR FOR REVIEW AND RECORDS PURPOSE.
- THE CONTRACTOR SHALL DETERMINE THE MEANS AND METHODS TO SUPPORT THE EXCAVATION DURING CONSTRUCTION. REFER TO THE GEOTECHNICAL REPORT FOR RECOMMENDATIONS.
- THE CONTRACTOR SHALL READ THE GEOTECHNICAL REPORT AND SHALL CONSULT THE GEOTECHNICAL ENGINEER AS NECESSARY PRIOR TO CONSTRUCTION.
- FOUNDATION DESIGN PER GEOTECHNICAL INVESTIGATION REPORT:  
BY: TOWER ENGINEERING PROFESSIONALS  
PROJECT NO: 360960.1227810  
DATE: 3/19/2026
- ALL FOUNDATION CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH F<sub>c</sub> = 4000 PSI AT 28 DAYS. CONCRETE MIX SHALL BE DESIGNED BY AN APPROVED LABORATORY. CONCRETE SHALL HAVE A MAXIMUM WATER/CEMENT RATIO OF 0.45. ALL CONCRETE CONSTRUCTION SHALL BE IN ACCORDANCE WITH ACI 318. "THE BUILDING CODE REQUIREMENTS FOR REINFORCED CONCRETE", LATEST EDITION. CEMENT SHALL BE TYPE II, CONFORMING TO ASTM C-150. ALL AGGREGATE USED IN THE CONCRETE SHALL CONFORM TO ASTM C-33. MAXIMUM AGGREGATE SIZE TO BE 1 1/2". SLUMP 4" - 8".
- CAISSON FOUNDATION INSTALLATION SHALL BE IN ACCORDANCE WITH ACI 336, "STANDARD SPECIFICATIONS FOR THE CONSTRUCTION OF DRILLED PIERS", LATEST EDITION. MAT/PIER FOUNDATION INSTALLATION SHALL BE IN ACCORDANCE WITH ACI 318 LATEST EDITION. CONCRETE CYLINDERS SHALL BE MADE AND TESTED. A MINIMUM OF ONE (1) SET SHALL BE TAKEN FROM CONCRETE IN FOUNDATION. EACH SET SHALL CONSIST OF FOUR (4) CYLINDERS. ONE SHALL BE TESTED AT (7) DAYS, TWO SHALL BE TESTED AT TWENTY EIGHT (28) DAYS AND THE LAST CYLINDER SHALL BE A HOLD. ALL CYLINDERS SHALL BE TAKEN, PREPARED AND TESTED BY A TESTING LAB IN ACCORDANCE WITH ASTM STANDARDS C172, C31 AND C39.
- ALL REINFORCING STEEL SHALL CONFORM TO ASTM A615. VERTICAL BARS SHALL BE GRADE 60, AND TIES OR STIRRUPS SHALL BE A MINIMUM OF GRADE 40. THE PLACEMENT OF ALL REINFORCEMENT SHALL CONFORM TO ACI 315, "MANUAL OF STANDARD PRACTICE FOR DETAILING REINFORCED CONCRETE STRUCTURES", LATEST EDITION, UNLESS OTHERWISE DETAILED ON THIS SHEET.
- ESTIMATED CONCRETE VOLUME =  
MAT+PIER : --- CYD  
PIER : 60.50 CYD
- THE FOUNDATION HAS BEEN DESIGNED TO RESIST THE FOLLOWING FACTORED LOADS: MOMENT = 6672.667 FT KIPS  
SHEAR = 56.333 KIPS  
AXIAL = 47.51 KIPS  
Øs = 0.75 FACTOR APPLIED TO LATERAL LOADS
- SPECIAL INSPECTION REQUIRED PER TABLE
- "SUMMARY OF SPECIAL INSPECTION"

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly licensed Professional Engineer under the laws of the State of Minnesota.

Glen L. Hunt III  
License # 50355



ERECTION NOTES:

- ALL ANTENNA COAXIAL CABLES SHALL BE RUN INSIDE THE MONOPOLE SHAFT.
- THE CONTRACTOR SHALL INSTALL THE ANTENNA AND MOUNT AS REQUIRED BY THE OWNER.
- ALL ANCHOR BOLT NUTS SHALL BE TIGHTENED TO AISC SNUG TIGHT REQUIREMENTS. THE SNUG TIGHT CONDITION IS DEFINED AS THE TIGHTNESS THAT EXISTS WHEN ALL PILES IN A JOINT ARE IN FIRM CONTACT. THIS MAY BE ATTAINED BY A FEW IMPACTS OF AN IMPACT WRENCH OR THE FULL EFFORT OF A MAN USING AN ORDINARY SPUD WRENCH.
- ALL GALVANIZED SURFACES THAT ARE DAMAGED BY ABRASIONS, CUTS, DRILLING OR FIELD WELDING DURING SHIPPING OR ERECTION SHALL BE TOUCHED UP WITH TWO COATS OF A COLD GALVANIZING COMPOUND MEETING THE REQUIREMENTS OF ASTM A780.
- THE ANCHOR BOLT TEMPLATES AND BASE PLATE WILL TYPICALLY HAVE AN AZIMUTH WELDED OR A NOTCH INDICATING THE CORRECT ORIENTATION OF THE ANCHOR BOLTS. THIS IS NECESSARY TO PROPERLY ORIENT THE MONOPOLE EXIT PORTS.
- SLIP JOINT IS A FRICTION CONNECTION THAT WILL TRANSFER DESIGN FORCES WHEN THE SPECIFIED OVERLAP IS ACHIEVED. ASSEMBLY CONTRACTOR SHALL BE EXPERIENCED AND FAMILIAR WITH TAPERED POLE ASSEMBLY. CONTRACTOR SHALL CONSPICUOUSLY MARK THE LOWER POLE SECTION FOR THE MAXIMUM, DESIGN, AND MINIMUM OVERLAP DISTANCES. CONTRACTOR SHALL SLIDE SECTIONS TOGETHER AND APPLY FORCES THROUGH JACKING OR END RAM TO ACHIEVE THE DESIGN OVERLAP.
- ALL SLIP SPLICES SHALL BE JACKED TO WITHIN THE SLIP SPLICE DESIGN CRITERIA AS SHOWN ON THESE DRAWINGS. IF THE DESIGN SPLICE CANNOT BE ATTAINED ISE INC. SHALL BE CONTACTED.
- ALL A36 THREADED ROD AND U-BOLTS SHALL BE TIGHTENED TO AISC SNUG REQUIREMENTS. THE SNUG TIGHT CONDITION IS DEFINED AS THE TIGHTNESS THAT EXIST WHEN ALL PILES IN A JOINT ARE IN FIRM CONTACT. THIS MAY BE ATTAINED BY A FEW IMPACTS OF AN IMPACT WRENCH OR THE FULL EFFORT OF A MAN USING AN ORDINARY SPUD WRENCH. A36 NUTS AND BOLTS TIGHTENING DO NOT REQUIRE SPECIAL INSPECTION.
- ANTENNA MOUNT SHALL NOT BE USED AS A CLIMBING DEVICE. WORKERS SHALL ALWAYS TIE OFF TO A SPECIFIED CLIMBING POINT.

SUMMARY OF SPECIAL INSPECTIONS

| NO. | DESCRIPTION OF TYPE OF INSPECTION REQUIRED, LOCATION, REMARKS, ETC                                                                                   | CONTINUOUS / PERIODIC |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 1). | FOUNDATION CONSTRUCTION:                                                                                                                             |                       |
| A.  | - GEOTECHNICAL ENGINEER OF RECORD MAY SERVE AS THE SPECIAL INSPECTOR FOR THE FOUNDATION CONSTRUCTION.                                                |                       |
| B.  | - SHALL VERIFY THE DIAMETER, DEPTH AND QUALITY OF EXCAVATION PRIOR TO THE CONCRETE PLACEMENT.                                                        | PERIODIC              |
| C.  | - SHALL VERIFY THE ON SITE SOILS ARE AS DETERMINED IN THE SOILS REPORT.                                                                              | PERIODIC              |
| 2). | CAST IN PLACE CONCRETE (FOUNDATION):                                                                                                                 |                       |
| A.  | - REINFORCING CASE SHALL BE INSPECTED TO ENSURE THAT THE PROPER GEOMETRY, SIZE, LENGTH, QUANTITY AND GRADE MATERIAL ARE USED.                        | PERIODIC              |
| B.  | - ALL CONCRETE SHALL BE AS SPECIFIED BY ACI-318, LATEST EDITION TO ENSURE THE COMPRESSIVE STRENGTH IS ATTAINED AS DESCRIBED IN THE FOUNDATION NOTES. |                       |
| C.  | - CONTINUOUS INSPECTION IS REQUIRED DURING THE CONCRETE PLACEMENT.                                                                                   | CONTINUOUS            |
| 3). | ANCHOR BOLTS INSTALLED IN CONCRETE:                                                                                                                  |                       |
| A.  | - PLACEMENT SHALL BE ORIENTED ON PROPER BOLT CIRCLE AS SHOWN ON THE STRUCTURAL PLANS, WITH TOP AND BOTTOM TEMPLATES INSTALLED.                       | PERIODIC              |
| B.  | - SHALL BE PLUMB.                                                                                                                                    | PERIODIC              |
| C.  | - SHALL HAVE A MINIMUM EMBEDMENT IN FOUNDATION PER FOUNDATION DETAIL.                                                                                | PERIODIC              |
| D.  | - SHALL BE TIGHTENED TO SNUG TIGHT CONDITION PER AISC STEEL MANUAL OF STEEL CONSTRUCTION.                                                            | PERIODIC              |

SHEET INDEX

| PF1 | PRODUCT INFORMATION & NOTES |
|-----|-----------------------------|
| PF2 | POLE ELEVATION              |
| PF3 | DETAILS                     |
|     |                             |
|     |                             |
|     |                             |
|     |                             |
|     |                             |
|     |                             |



A valmont COMPANY  
LARSON JOB #: 677042



ISE JOB #: 20701

PST FRIDMN-0374 FLANERY PARK  
150'-0" MONOPOLE

PRODUCT INFORMATION & NOTES

1241 72ND AVE. NE FRIDLEY, MN 55432

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PROGRESS LOG

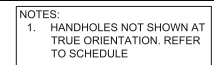
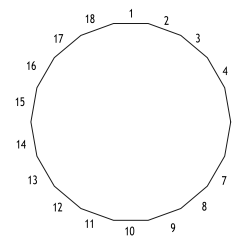
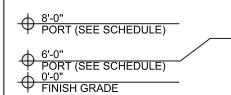
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0 04/01/2026 ISSUED TO CLIENT P8

SHEET NUMBER PROGRESS

PF1 0

DRAWING DATE  
April 01, 2026



ISE Incorporated  
Structural Engineers

P.O. BOX 50039  
Phoenix, Arizona 85076  
PHONE: 602-495-9814  
www.ise-inc.biz

ISE JOB #: 20701

PST FRIDMN-0374 FLANERY PARK  
150'-0" MONOPOLE

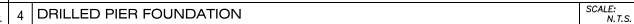
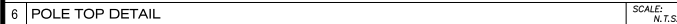
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| SHEET NUMBER | PROGRESS |
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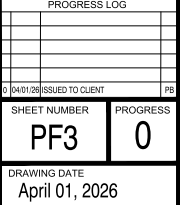
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| April 01, 2026 |



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|---|----------|------------------|
| 7 | NOT USED | SCALE:<br>N.T.S. |
|---|----------|------------------|

|   |                             |                  |
|---|-----------------------------|------------------|
| 5 | BASE PLATE AND ANCHOR BOLTS | SCALE:<br>N.T.S. |
|---|-----------------------------|------------------|

|   |                            |                  |
|---|----------------------------|------------------|
| 3 | POLE/BASE PLATE CONNECTION | SCALE:<br>N.T.S. |
|---|----------------------------|------------------|



## Public Hearing Questions & Responses

### Planning Commission — May 20, 2026

CUP #26-01 — AMS Wireless / Public Safety Towers Company | 1241 72nd Avenue NE

The following summarizes the concerns raised during the public hearing and provides responses.

| Concern / Question                                                                                                                                                                 | Response                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Why does the City require the tower to support 2+ wireless facilities?</b>                                                                                                      | The City's intention is to consolidate the number of telecommunications facilities in the community. Co-location requirements are not uncommon in the industry, and it has been a requirement in Fridley since 1996.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Why is this tower being located here?</b><br><br><b>Should the City update its overlay district, if this applicant was not able to find a suitable site within the overlay?</b> | <p>The proposed location was identified in response to a search request issued by a wireless carrier (in this case, AT&amp;T Wireless). The carrier had identified a "dead spot" in their coverage, and has need of a site within a ¼ mile search radius in order to adequately provide coverage. Although there is a site within the search radius in the Overlay district where this tower could be built, the property owner (Cummins) was not able to commit to adding a tower to their site at this time.</p> <p>Placement on the City's water tower in Locke Park was not a viable option, as that structure is located too far from the coverage gap this tower is intended to address.</p> <p>This is the first application the City has received for a tower outside of the overlay district in 11 years. If repeated applications are received, the City can reevaluate the ordinance. The significant cost to perform an updated study of wireless coverage has not been included in the 2026 budget. The City Attorney's office has reviewed the ordinance and proposed CUP, and find them appropriate at this time.</p> |
| <b>How is the tower intended to blend into the surrounding environment?</b>                                                                                                        | <p>The proposed monopole tower is similar to other utility transmission lines, and mimics the straightforward design of other industrial buildings in the area.</p> <p>In this setting, there will not be a "stealth design" trying to mimic a tree or any other structure.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

|                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Isn't the ordinance supposed to protect residential properties?</b>                                               | The ordinance protects residential properties by requiring towers to locate in non-residential zoning districts. Due to the nature of wireless telecommunications, towers must be located near residential areas, so that residents can receive cell service at their homes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Are setback distances from residential properties adequate, in light of setbacks required by the WHO and FCC?</b> | The World Health Organization (WHO) is an advisory agency, not a regulatory body. The WHO does not establish setback distances for wireless telecommunications towers. It can and does provide general guidance on radiofrequency (RF) exposure limits, not physical proximity. Similarly, the FCC establishes RF emission standards — not setbacks — and the proposed installation is designed to comply with FCC standards.                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Will noise from the tower impact residences?</b>                                                                  | The proposed tower is a passive monopole structure and generates no noise. Additionally, no standby generator is planned for the site.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Will the tower negatively affect nearby property values?</b>                                                      | <p>Fridley's assessing division has reviewed the application and does not have concerns about impacts to property values. Research on the relationship between telecommunications towers and property values is mixed and generally inconclusive, particularly in industrial and commercial settings. Due to the complex influences on property values, well-designed studies of residential property valuation have found minimal or no statistically significant impact in most cases.</p> <p>The subject property is zoned M-2 Heavy Industrial. The surrounding area includes established industrial operations, a rail corridor, and Highway 65. The proposed use is consistent with the character of the area and is not expected to have an impact on residential property values in the vicinity.</p> |
| <b>Why weren't residents of the nearby manufactured home community notified?</b>                                     | <p>Under state law and City ordinance, public hearing notices are mailed to properties within 350 feet of the proposed project site. Because the manufactured communities are over 600 feet from the project site, they did not receive mailed notice.</p> <p>Public hearing notices are posted on the City's website and printed in the Star Tribune in advance of the hearing.</p>                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Why does one property owner benefit while</b>                                                                     | The tower is being constructed and operated entirely by Public Safety Towers Company under a private lease with the property                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

|                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>neighbors bear the impacts?</b>                                                        | <p>owner. The tower is not being built for the exclusive use of Crysteel; rather, it is designed to accommodate up to three major wireless carriers to address a documented coverage gap serving the broader community.</p> <p>The leased area is small (approximately 400 square feet) and the operational impacts on the host property and surrounding area are minimal.</p>                                                                                                                            |
| <b>Is there a risk of fire from the tower?</b>                                            | <p>Fridley's Fire Department has reviewed the application and does not have concerns about fire-related impacts.</p> <p>Telecommunications towers do not present a significant fire hazard. The tower structure itself is steel and non-combustible. The equipment cabinet contains a limited amount of electrical equipment and is designed with internal fire suppression to contain any incident.</p> <p>The tower will be equipped with lightning protection in accordance with applicable codes.</p> |
| <b>Will the tower have flashing or blinking lights?</b>                                   | <p>No flashing lights are planned for the tower because they are not currently required. If they are required by a federal regulator at some point in the future, the CUP would allow them to be added.</p>                                                                                                                                                                                                                                                                                               |
| <b>Who monitors RF emissions from the tower?</b>                                          | <p>The FCC is the federal agency responsible for establishing and enforcing radiofrequency (RF) exposure standards for wireless facilities. All licensed wireless carriers are required to certify compliance with FCC RF exposure limits as a condition of their operating licenses.</p> <p>RF levels from a typical cell tower at ground level are a small fraction of FCC limits — generally far lower than exposure from common devices such as cell phones, Wi-Fi routers, and microwave ovens.</p>  |
| <b>Was the Environmental Quality and Energy Commission (EQEC) involved in the review?</b> | <p>The application was distributed for interdepartmental review, with no safety or environmental concerns identified by any City department.</p> <p>The EQEC was not formally included as a reviewing body for this application; the EQEC does not review any land use applications. However, the Commissioner serving as EQEC Chair participated in the Planning Commission public hearing and deliberations and raised no objections based on environmental quality grounds.</p>                        |

|                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Could the tower be located at the municipal garage or another City-owned site instead?</b></p>                         | <p>Wireless carriers identify search rings — geographic areas defined by propagation modeling — within which a tower must be sited to address a specific coverage gap. The proposed location falls within the carrier’s required quarter-mile search ring. The municipal garage site is outside that search ring and would not resolve the identified coverage deficiency.</p> <p>Placement on the City's water tower in Locke Park was not a viable option, as that structure is located too far from the coverage gap this tower is intended to address.</p> <p>The applicant reviewed the existing properties within the City’s telecommunications overlay district before identifying the proposed site, and no suitable alternative within the overlay was available.</p> |
| <p><b>Is it appropriate to site a tower next to a facility with known environmental concerns or flammable materials?</b></p> | <p>A Phase I Environmental Site Assessment (ESA) has been completed for the subject property as part of this project. An additional soil and groundwater plan was recommended through the ESA and is being developed in response to federal regulations.</p> <p>The presence of industrial operations on adjacent or host properties does not, by itself, preclude telecommunications tower siting. The city’s Fire Department has reviewed the application and does not have concerns about public safety impacts from the tower.</p>                                                                                                                                                                                                                                         |
| <p><b>Who is responsible for the security of the tower site?</b></p>                                                         | <p>Public Safety Towers Company will be responsible for the security and maintenance of the tower and its lease area, independent of the host property owner’s operations.</p> <p>The site will be secured with its own dedicated fence in addition to the existing on-site security infrastructure of the host property (including surveillance cameras), providing multiple layers of access control.</p>                                                                                                                                                                                                                                                                                                                                                                    |
| <p><b>What is the cost to taxpayers?</b></p>                                                                                 | <p>There is no public cost associated with this project. The tower is proposed to be financed, constructed, and operated entirely by Private Safety Towers Company under a private lease agreement. The City incurs no capital or operational expense.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <p><b>In 2005, the Planning Commission denied an application for a tower near Springbrook, but</b></p>                       | <p>The Planning Commission makes recommendations to the City Council regarding land use applications; it does not have the ability to deny applications. The City Council did ultimately</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

|                                                                                                                                               |                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>the City Council approved it.</b></p>                                                                                                   | <p>approve the proposed tower, but the proposed tower was not constructed.</p> <p>Land use applications are considered separately based on their unique fact pattern.</p>                                                                                                                  |
| <p><b>The application narrative mentions FAA and FCC document as attachments, but they were not in the Planning Commission materials.</b></p> | <p>Although these items were submitted by the applicant and as such are public information, they were not included in the Planning Commission packet because their content is not a subject the Planning Commission needs to review. They will be included in the City Council packet.</p> |



# AGENDA REPORT



---

**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** Emylie Morris, Accounts Payable  
**Title:** Resolution No. 2026-69, Approving Claims for the Period Ending June 3, 2026

---

## Background

---

Attached is Resolution No. 2026-69, and the claims report for the period ending June 3, 2026.

## Financial Impact

---

Included in the budget.

## Recommendation

---

Staff recommend the approval of Resolution No. 2026-69, Approving Claims for the Period Ending June 3, 2026

## Focus on Fridley Strategic Alignment

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

## Attachments and Other Resources

- 
1. Resolution No. 2026-69
  2. 06-03-26 Bank Transaction Report

## Vision Statement

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

**Resolution No. 2026-69**

**Approving Claims for the Period Ending June 3, 2026**

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

**Whereas,** a list of such claims for the period ending June 3, 2026, was reviewed by the City Council.

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

**Passed and adopted by the City Council of the City of Fridley this 8<sup>th</sup> day of June 2026.**

---

Dave Ostwald - Mayor

Attest:

---

Melissa Moore – City Clerk



| Date       | Description                              | Type       | Amount      |
|------------|------------------------------------------|------------|-------------|
| 05/27/2026 | DELL MARKETING LP                        | Check      | -3,674.06   |
| 05/27/2026 | FAUL PSYCHOLOGICAL PLLC                  | Check      | -4,725.00   |
| 05/27/2026 | FERGUSON WATERWORKS #2518                | Check      | -20,705.60  |
| 05/27/2026 | FINANCE AND COMMERCE INC                 | Check      | -371.80     |
| 05/27/2026 | FLAGSHIP RECREATION LLC                  | Check      | -184,622.61 |
| 05/27/2026 | FLEET PRIDE TRUCK & TRAILER PARTS        | Check      | -797.62     |
| 05/27/2026 | GERTENS GREENHOUSE INC                   | Check      | -368.40     |
| 05/27/2026 | JACOBSON, DAVID                          | Check      | -100.00     |
| 05/27/2026 | JEN S CONSULTING LLC                     | Check      | -200.00     |
| 05/27/2026 | KIMLEY-HORN & ASSOCIATES INC             | Check      | -28,666.25  |
| 05/27/2026 | KLEIN UNDERGROUND LLC                    | Check      | -830.48     |
| 05/27/2026 | LEADS ONLINE LLC                         | Check      | -3,230.00   |
| 05/27/2026 | LEAGUE OF MN CITIES INS TRUST            | Check      | -61,630.00  |
| 05/27/2026 | MARKET & JOHNSON INC                     | Check      | -297,798.89 |
| 05/27/2026 | MARTIN MARIETTA                          | Check      | -3,157.90   |
| 05/27/2026 | MARVEL SEWER & DRAIN                     | Check      | -28.00      |
| 05/27/2026 | MC TOOL & SAFETY                         | Check      | -238.84     |
| 05/27/2026 | MCCANDLESS, HARPER                       | Check      | -69.44      |
| 05/27/2026 | MENARDS - FRIDLEY                        | Check      | -127.43     |
| 05/27/2026 | METERING & TECHNOLOGY SOLUTIONS          | Check      | -2,349.31   |
| 05/27/2026 | METRO VOLLEYBALL OFFICIALS ASSOCIATION   | Check      | -629.00     |
| 05/27/2026 | METROPOLITAN COUNCIL/MCES (SAC CHARGES)  | Check      | -2,460.15   |
| 05/27/2026 | MIDWEST MACHINERY/MINNESOTA AG POWER INC | Check      | -93.01      |
| 05/27/2026 | MINN CHIEFS OF POLICE ASSOC              | Check      | -775.00     |
| 05/27/2026 | MINN IT                                  | Check      | -853.65     |
| 05/27/2026 | MINNESOTA BRAIN INJURY ALLIANCE          | Check      | -200.00     |
| 05/27/2026 | MINNESOTA EQUIPMENT                      | Check      | -217.44     |
| 05/27/2026 | NSRP FRIDLEY MARKET OWNER LLC            | Check      | -22,854.00  |
| 05/27/2026 | NUSS TRUCK AND EQUIPMENT                 | Check      | -482.83     |
| 05/27/2026 | ON SITE COMPANIES                        | Check      | -276.00     |
| 05/27/2026 | O'REILLY AUTO PARTS                      | Check      | -112.54     |
| 05/27/2026 | Q3 CONTRACTING INC / PSC                 | Check      | -1,388.00   |
| 05/27/2026 | RENEWAL BY ANDERSEN                      | Check      | -245.80     |
| 05/27/2026 | SIR LINES-A-LOT                          | Check      | -35,413.00  |
| 05/27/2026 | ST CROIX RECREATION FUN PLAYGROUNDS      | Check      | -39,076.80  |
| 05/27/2026 | SUBURBAN TIRE WHOLESALE INC              | Check      | -532.00     |
| 05/27/2026 | THE NEW FERAL CATS                       | Check      | -600.00     |
| 05/27/2026 | TRAPP, EVAN                              | Check      | -94.99      |
| 05/27/2026 | TWIN CITY HEATING AND AIR                | Check      | -40.00      |
| 05/27/2026 | VERIZON WIRELESS                         | Check      | -480.12     |
| 05/27/2026 | VESTIS                                   | Check      | -312.46     |
| 05/27/2026 | WAUSAU TILE INC                          | Check      | -14,542.88  |
| 05/27/2026 | WS & D PERMIT SERVICES                   | Check      | -156.20     |
| 05/27/2026 | XCEL ENERGY                              | Check      | -25,827.79  |
| 06/01/2026 | TROY KIMBLER                             | Check      | -12.18      |
| 06/01/2026 | TROY KIMBLER                             | Check      | -16.28      |
| 06/01/2026 | HEALTH PARTNERS                          | Bank Draft | -7,231.89   |
| 06/02/2026 | ANDREW ENRIQUEZ                          | Check      | -64.66      |
| 06/02/2026 | R3 RENOVATIONS LLC                       | Check      | -42.04      |
| 06/02/2026 | KL MN 1 LLC                              | Check      | -100.00     |
| 06/02/2026 | KRYSTAL & JACOB SCIDMORE                 | Check      | -181.62     |
| 06/02/2026 | AUSTEN MILLER                            | Check      | -170.31     |
| 06/02/2026 | PAM WELLUNSON                            | Check      | -639.37     |
| 06/02/2026 | LUNDA GARDINER                           | Check      | -125.57     |
| 06/02/2026 | PERRY ROECKER                            | Check      | -60.79      |

| Date       | Description                              | Type  | Amount     |
|------------|------------------------------------------|-------|------------|
| 06/03/2026 | LAW ENFORCEMENT LABOR SERVICES           | Check | -3,032.64  |
| 06/03/2026 | LEGALSHIELD                              | Check | -406.85    |
| 06/03/2026 | MINN CHILD SUPPORT PAYMENT CENTER        | Check | -422.23    |
| 06/03/2026 | NCPERS MINNESOTA-478000                  | Check | -560.00    |
| 06/03/2026 | ALEX PRO FIREARMS LLC                    | Check | -9,582.00  |
| 06/03/2026 | ALGOIRE, KILEY                           | Check | -100.00    |
| 06/03/2026 | ANOKA COUNTY TREASURY OFFICE             | Check | -36.00     |
| 06/03/2026 | ASPEN MILLS INC                          | Check | -246.82    |
| 06/03/2026 | AT & T WIRELESS SERVICE                  | Check | -675.00    |
| 06/03/2026 | BARR ENGINEERING                         | Check | -3,255.00  |
| 06/03/2026 | BNSF RAILWAY COMPANY                     | Check | -1,786.35  |
| 06/03/2026 | BOLTON & MENK INC                        | Check | -40,025.70 |
| 06/03/2026 | BRI/BENEFIT RESOURCE LLC - BPA/VEBA      | Check | -810.25    |
| 06/03/2026 | BROADWAY AWARDS                          | Check | -84.50     |
| 06/03/2026 | BUSINESS RADIO LICENSING                 | Check | -125.00    |
| 06/03/2026 | CARR'S TREE SERVICE INC                  | Check | -5,350.00  |
| 06/03/2026 | CENTERPOINT ENERGY-MINNEGASCO            | Check | -3,076.56  |
| 06/03/2026 | COMCAST/XFINITY (PO BOX 60533)           | Check | -676.17    |
| 06/03/2026 | COMPANION ANIMAL CONTROL                 | Check | -500.00    |
| 06/03/2026 | CORE & MAIN LP                           | Check | -1,502.32  |
| 06/03/2026 | CUMMINS INC                              | Check | -122.42    |
| 06/03/2026 | CUSTOM GRAPHIX                           | Check | -82.00     |
| 06/03/2026 | EKBOM ENTERPRISES INC                    | Check | -365.00    |
| 06/03/2026 | ENERFUSION INC                           | Check | -21,480.00 |
| 06/03/2026 | ESRI INC - ENVIRONMENTAL SYST RESEARCH   | Check | -691.00    |
| 06/03/2026 | EVANS, CAROLYN                           | Check | -48.99     |
| 06/03/2026 | FEDEX CORP                               | Check | -15.17     |
| 06/03/2026 | FIRE SAFETY USA                          | Check | -404.95    |
| 06/03/2026 | GENERAL REPAIR SERVICE                   | Check | -2,799.11  |
| 06/03/2026 | HAWKINS INC                              | Check | -1,149.93  |
| 06/03/2026 | HILLMAN, WILLIAM                         | Check | -100.00    |
| 06/03/2026 | HOSE PROS LLC                            | Check | -61.27     |
| 06/03/2026 | IKIER, CHERYL                            | Check | -900.00    |
| 06/03/2026 | JB PICTURE FRAMING STUDIO                | Check | -276.49    |
| 06/03/2026 | KATH FUEL OIL SERVICE                    | Check | -783.40    |
| 06/03/2026 | KENNEDY & GRAVEN CHARTERED               | Check | -2,887.30  |
| 06/03/2026 | LAKE RESTORATION INC                     | Check | -375.37    |
| 06/03/2026 | LANGE, JAMES                             | Check | -1,014.30  |
| 06/03/2026 | LEAGUE OF MINNESOTA CITIES               | Check | -60.00     |
| 06/03/2026 | LONG RUN LEADERSHIP CONSULTING           | Check | -3,666.67  |
| 06/03/2026 | MADDEN GALANTER HANSEN LLP               | Check | -1,574.50  |
| 06/03/2026 | MARTIN MARIETTA                          | Check | -120.00    |
| 06/03/2026 | MC TOOL & SAFETY                         | Check | -109.44    |
| 06/03/2026 | MESSER, WALTER                           | Check | -616.02    |
| 06/03/2026 | METROPOLITAN LIFE INSURANCE COMPANY      | Check | -17,197.46 |
| 06/03/2026 | MIDWEST MACHINERY/MINNESOTA AG POWER INC | Check | -66.61     |
| 06/03/2026 | MIES OUTLAND OF ST CLOUD LLC             | Check | -12,070.00 |
| 06/03/2026 | MINN CHIEFS OF POLICE ASSOC              | Check | -875.00    |
| 06/03/2026 | MINN DEPT OF HEALTH                      | Check | -32,141.00 |
| 06/03/2026 | MINN IT                                  | Check | -736.01    |
| 06/03/2026 | MINN RECREATION & PARK ASSOC - MRPA      | Check | -175.00    |
| 06/03/2026 | MINNESOTA ROADWAYS                       | Check | -230.50    |
| 06/03/2026 | MITY-LITE INC                            | Check | -94.62     |
| 06/03/2026 | NELSON CHEESE & DELI                     | Check | -245.50    |
| 06/03/2026 | NFP INSURANCE SERVICES INC               | Check | -663.75    |

| Date                      | Description                        | Type  | Amount        |
|---------------------------|------------------------------------|-------|---------------|
| 06/03/2026                | NOVA FIRE PROTECTION INC           | Check | -1,635.00     |
| 06/03/2026                | PLANT & FLANGED EQUIP CO           | Check | -139.35       |
| 06/03/2026                | PLATINUM POWER WASHING INC         | Check | -425.24       |
| 06/03/2026                | PRECISION LANDSCAPE AND TREE INC   | Check | -93,570.00    |
| 06/03/2026                | PREMIUM WATERS INC                 | Check | -115.39       |
| 06/03/2026                | PYE-BARKER / NARDINI FIRE          | Check | -4,427.00     |
| 06/03/2026                | QUADIENT FINANCE USA INC           | Check | -1,475.90     |
| 06/03/2026                | RAILROAD MANAGEMENT COMPANY LLC    | Check | -458.76       |
| 06/03/2026                | REMTECH REMEDIATION TECHNOLOGIES   | Check | -249.00       |
| 06/03/2026                | RENEWAL BY ANDERSEN                | Check | -353.40       |
| 06/03/2026                | RJM CONSTRUCTION LLC               | Check | -261,432.17   |
| 06/03/2026                | SHRED RIGHT                        | Check | -128.99       |
| 06/03/2026                | STIMEY ELECTRIC                    | Check | -18960.15     |
| 06/03/2026                | TAHO SPORTSWEAR                    | Check | -3541.70      |
| 06/03/2026                | TIMESAVER OFF SITE SECRETARIAL INC | Check | -534.00       |
| 06/03/2026                | TOFT, TAYLOR                       | Check | -11955.00     |
| 06/03/2026                | TOP GEAR / HELMETS R US            | Check | -569.75       |
| 06/03/2026                | ULINE                              | Check | -275.04       |
| 06/03/2026                | UNIVERSITY OF MINNESOTA            | Check | -450.00       |
| 06/03/2026                | UNIVERSITY OF ST. THOMAS           | Check | -2677.50      |
| 06/03/2026                | VESTIS                             | Check | -790.48       |
| 06/03/2026                | WOLF, SHELBY                       | Check | -297.84       |
| 06/03/2026                | XCEL ENERGY                        | Check | -2264.97      |
| Bank Account Total: (176) |                                    |       | -2,249,635.55 |
| Report Total: (176)       |                                    |       | -2,249,635.55 |

## Summary

| Bank Account                                                   | Count | Amount        |
|----------------------------------------------------------------|-------|---------------|
| <a href="#">City of Fridley</a>                                | 176   | -2,249,635.55 |
| Report Total:                                                  | 176   | -2,249,635.55 |
| Cash Account                                                   | Count | Amount        |
| <a href="#">**No Cash Account**</a>                            | 1     | 0.00          |
| <a href="#">999 999-101100 Cash in Bank - CITY Pooled Cash</a> | 175   | -2,249,635.55 |
| Report Total:                                                  | 176   | -2,249,635.55 |
| Transaction Type                                               | Count | Amount        |
| Bank Draft                                                     | 21    | -373,845.02   |
| Check                                                          | 152   | -1,423,197.27 |
| EFT                                                            | 3     | -452,593.26   |
| Report Total:                                                  | 176   | -2,249,635.55 |

# AGENDA REPORT



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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** James Kosluchar, Public Works Director  
Brandon Brodhag, Assistant City Engineer  
**Title:** Resolution No. 2026-66, Approving Municipal Consent to the Minnesota Department of Transportation Final Layout for Trunk Highway 65 Improvement Project

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## Background

This project includes reconstruction of the two mile stretch of Central Ave (TH 65) between 37th Avenue to 53rd Avenue. This project will look to address safety concerns along this corridor while enhancing the connectivity and quality of life for the residents that live and use the corridor. The project will benefit all travelers by reconstructing the road, upgrading pedestrian crossings, improving sidewalks and pathways, managing speed, expanding multimodal options and improving transit access. The Minnesota Department of Transportation (MnDOT) is also coordinating with Metro Transit to install improved transit stations and with the cities of Fridley, Columbia Heights and Hilltop to replace local utilities along the corridor.

This hearing fulfills the legal requirement under Minnesota Statute § 161.164 following the City of Fridley's (City) receipt of the official layout on April 14. The purpose of this public hearing is to gather public feedback, review the proposed infrastructure adjustments and officially enter the final layout into the public record before the City Council (Council) takes legislative action. The public hearing was advertised in accordance with statutory requirements and officially published in the Star Tribune on May 8, 2026, satisfying the required 30 day publication window before the hearing date.

During the hearing, MnDOT representatives will give a technical presentation detailing the final layout and construction impacts. The proposed layout focuses on the reconstruction of the Central Avenue corridor to integrate the upcoming METRO F Line Bus Rapid Transit (BRT) infrastructure and improve regional safety. Because these improvements alter existing property access, expand transit capacity, and require permanent easements, they trigger the formal municipal consent process under state law.

The hearing opens a 90 day statutory window during which the Council must pass a resolution to either approve or disapprove the final layout. If the Council fails to take formal action by September 8, 2026, the project is legally deemed approved by default under Minnesota law. Staff requests consideration including input and information received at the public hearing. Following this public hearing, the Council will be asked to address Resolution No. 2026-66 to consider approval of the layout for MnDOT Trunk Highway 65 Improvement Project.

## Financial Impact

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- MnDOT's Overall Current Project Budget - \$55,800,000
- City Project Cost Share (Individual Project Maximum Contribution) - \$423,000

## Recommendation

---

Staff recommends the Council open the Public Hearing for the MnDOT Trunk Highway 65 Improvement Project and hear all those who wish to address the Council. After conclusion of the public hearing, staff recommends the approval of Resolution No. 2026-66, Approving Municipal Consent to the Minnesota Department of Transportation Final Layout for Trunk Highway 65 Improvement Project.

## Focus on Fridley Strategic Alignment

---

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

## Attachments and Other Resources

---

1. Resolution No. 2026-66
2. TH 65 - 52nd & 53rd Intersection Layouts
3. SP 0207-130 TH 65 Layout

## Vision Statement

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



## **Resolution No. 2026-66**

### **Approving Municipal Consent to the Minnesota Department of Transportation Final Layout for Trunk Highway 65 Improvement Project**

**Whereas**, the Commissioner of Transportation has prepared a final layout for State Project 0207-130 on Trunk Highway 65, from a point approximately 250 feet south of 52nd Avenue to the I-694 eastbound off-ramp within the City of Fridley for roadway reconstruction; and seeks the approval thereof, as described in M.S. § 161.162 to § 161.167; and

**Whereas**, said final layout is on file in the Metro District Minnesota Department of Transportation office, Roseville, Minnesota, dated April 14, 2026, S.P. 0207-130, from 37th Avenue NE to the I-694 Eastbound Off-Ramp; and

**Whereas**, pursuant to M.S. § 161.164, the City Council conducted a properly noticed public hearing on June 8, 2026, at the Fridley Civic Campus, where all interested parties, residents, and affected property owners were given an opportunity to be heard; and

**Whereas**, the City Council has reviewed the final layout and determined that the project serves the best interests of the City of Fridley and its residents.

**Now, therefore be it resolved**, that the City Council of the City of Fridley:

1. The City Council hereby officially grants Municipal Consent to the MnDOT Final Layout for the Trunk Highway 65 improvement project within the City of Fridley, as presented.
2. The City Clerk is hereby authorized and directed to forward a certified copy of this Resolution to the MnDOT District Engineer within seven days of its adoption.
3. City staff is directed to continue working closely with MnDOT and Metro Transit personnel during the final engineering and design phases to minimize local construction disruptions.

**Passed and adopted by the City Council of the City of Fridley this 8<sup>th</sup> day of June, 2026.**

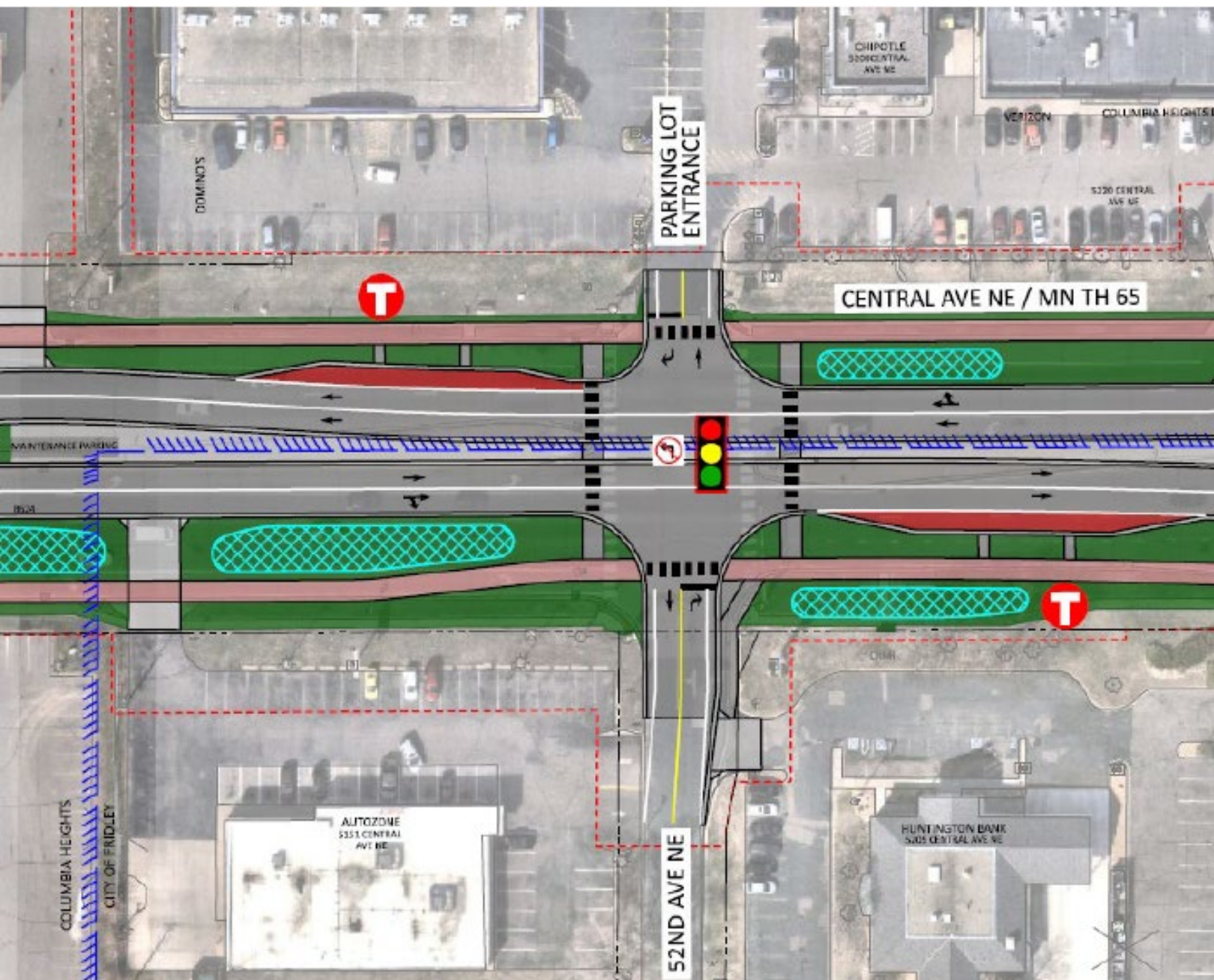
---

Dave Ostwald – Mayor

Attest:

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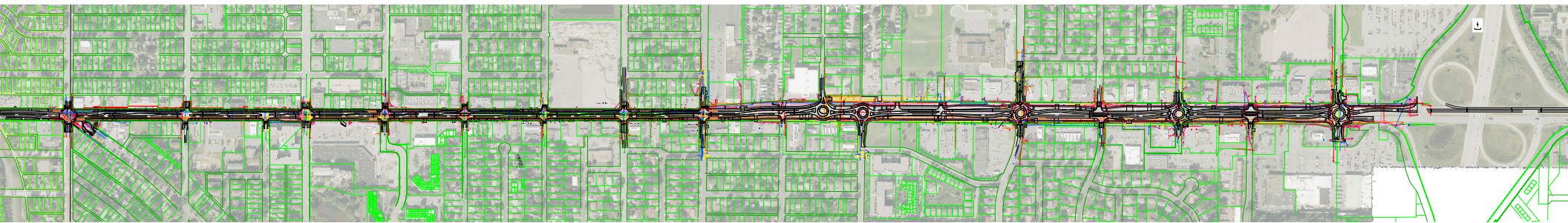
Melissa Moore – City Clerk



***TH 65 & 52<sup>nd</sup> Avenue Intersection Layout***







# AGENDA REPORT



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**Meeting Date:** June 8, 2026  
**Meeting Type:** City Council  
**Submitted By:** Joe Starks, Finance Director  
Shannon Veeraboina, Assistant Finance Director  
**Title:** Resolution No. 2026-68, Approving and Accepting the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ending December 31, 2025

---

## Background

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

Consistent with these accounting regulations, Redpath audited the financial activities and statements of the City, which included a two-week, hybrid 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. The attached Audit Management Letter (Exhibit B), Internal Control Report (Exhibit C) and Legal Compliance Report (Exhibit D) summarize the audit results.

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

## Financial Impact

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None.

## Recommendation

---

Staff recommend approval of Resolution No. 2026-68, Approving and Accepting the Annual

### **Focus on Fridley Strategic Alignment**

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

### **Attachments and Other Resources**

---

1. Resolution No. 2026-68
2. 2025 ACFR
3. City of Fridley 2025 Final Issued Audit Management Letter
4. City of Fridley 2025 Final Issued Internal Control Report
5. City of Fridley 2025 Final Issued Legal Compliance Report

### **Vision Statement**

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

**Resolution No. 2026-68**

**Approving and Accepting the Annual Comprehensive Financial Report for the Fiscal Year  
Ending December 31, 2025**

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

**Whereas,** the City engaged the Redpath and Company to audit the financial statements of the governmental activities, business-type activities, aggregate discretely presented component units, each major fund and aggregate remaining fund information of the City for the fiscal year ending December 31, 2025; and

**Whereas,** Redpath and Company conducted a site visit between April 20, 2026, and May 4, 2026, to complete the majority of the auditing process for the fiscal year ending December 31, 2025; and

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

**Now, 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, 2025.

**Passed and adopted by the City Council of the City of Fridley this 8<sup>th</sup> day of June, 2026.**

---

Dave Ostwald – Mayor

Attest:

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Melissa Moore – City Clerk





# City of Fridley, Minnesota



## *Annual Comprehensive Financial Report* For the year ended December 31, 2025

[FridleyMN.gov/233/City-Financials](https://FridleyMN.gov/233/City-Financials)





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# **CITY OF FRIDLEY, MINNESOTA**

## **Annual Comprehensive Financial Report**

**For The Year Ended December 31, 2025**



**Prepared by:  
Finance Department**

**Joseph Starks  
Finance Director**



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**CITY OF FRIDLEY, MINNESOTA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
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**CITY OF FRIDLEY, MINNESOTA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**YEAR ENDED DECEMBER 31, 2025**  
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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](http://FridleyMN.gov)

June 1, 2026

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

The Annual Comprehensive Financial Report (ACFR) of the City of Fridley, Minnesota (City), for the fiscal year ended December 31, 2025, is submitted herewith:

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

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

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

## **CITY OF FRIDLEY, MINNESOTA**

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

### **PROFILE OF THE CITY**

The City is a first-ring suburban community with a population of 30,679, according to the current census estimate. 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 in 2025 reflects a diversified suburban employment base anchored by manufacturing, healthcare, and retail sectors. With roughly 24,000 workers, the city's largest industries include manufacturing, health care and social assistance, and retail trade, illustrating a balanced mix of industrial and service-oriented employment.

Major employers such as Medtronic, Cummins, and Unity Medical Center continue to play a central role in sustaining the city's economic stability, while a Target distribution center reinforces Fridley's importance in regional logistics and warehousing. The presence of these large employers contributes to Fridley having a high jobs-to-residents ratio, with many workers commuting into the city even as residents often work elsewhere in the Minneapolis–Saint Paul metropolitan area.

In 2025, local economic development efforts focused on infrastructure investment, business retention, and housing improvements. The city reported over \$50 million in infrastructure upgrades and several multi-million-dollar development projects, including commercial expansions and new housing construction, signaling continued growth and reinvestment. Additionally, business outreach programs indicated that several local firms were expanding, and workforce challenges had

## **CITY OF FRIDLEY, MINNESOTA**

eased compared to prior years, suggesting a gradual stabilization of the labor market.

Household economic indicators further reflect moderate prosperity, with a median household income of approximately \$77,680 and a labor force participation rate near 70%. Retail activity remains strong, generating over \$780 million in annual sales, while healthcare and transportation sectors also contribute significantly to the local economy.

Overall, Fridley's 2025 economy is characterized by steady growth, strong institutional employers, and ongoing public and private investment, positioning the city as an important economic hub within the northern Twin Cities region.

### **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 communication between City representatives and the public.

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 decisions and allow the City to make more proactive decisions regarding its financial position.

## CITY OF FRIDLEY, MINNESOTA

### MAJOR INITIATIVES

In 2025, the City continued a number of projects in partnership with various public and private entities related to several infrastructure and redevelopment projects. The following non-exhaustive list outlines many of the more significant projects.

1. The City completed the 2025 Street Rehabilitation Project that included the Black Forest, North Innsbruck and South Innsbruck neighborhoods.
2. Improvements along University Avenue Corridor, funded by Federal funds through Minnesota Department of Transportation.
3. The City completed construction on Oak Hill Park, Jubilee Park, and Sylvan Hills Park. These were all funded through the City's Park System Improvement Plan (PSIP).
4. It was a solid year for development as the value for all building permits was approximately \$48 million.

Moving into 2026, 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 2026 Budget reflects these goals while also responding to various cost pressures and guidance from the City Council.

In 2026, construction and development began very strong. As of March 31, 2026, the value of new construction totaled approximately \$31.8 million. The City has several large projects anticipated for 2026, including, but not limited to the following:

1. Following the design work for the 57<sup>th</sup> Avenue bridge, which was near completion in 2024, staff will be working with the legislature to secure a State match for our Federal funding award (\$16 mil.) for bridge construction. In addition, acquisition of the right-of-way (3 small properties) to make way for the bridge will be necessary.
2. Coordination between the City of Fridley and the Metropolitan Council continues plans for the development of the former Girl Scout Camp for the Metropolitan Council Sanitary Pump Station.

## **CITY OF FRIDLEY, MINNESOTA**

3. Platting efforts and parcel consolidation are underway to prepare the property at the southeast quadrant of Central Avenue and Mississippi Street for development of additional housing. Planning and Housing and Redevelopment Authority staff continue to evaluate housing type and development layout.
4. The City plans to complete the 2026 Street Rehabilitation Project that includes approximately 2.1 miles of streets located in the Melody Manor Neighborhood.
5. The City plans to start design and/or construction at multiple City parks, including finishing construction on the largest park project: Commons, as well as Flanery part of the approved PSIP.

### **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

## **CITY OF FRIDLEY, MINNESOTA**

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 on 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 2025, all the funds addressed by this policy, with the exception of the Springbrook Nature Center, met their fund balance guidelines.

The purpose of the Investment Policy is to develop an overall program and philosophy for cash investments, designed and managed with a high degree of professionalism and worthy of 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 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.

## CITY OF FRIDLEY, MINNESOTA

### AWARDS AND ACKNOWLEDGEMENTS

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its ACFR for the fiscal year ended December 31, 2024. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive financial report. This report must satisfy both GAAP and applicable legal requirements.

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

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

Respectfully submitted,



Walter T. Wysopal  
City Manager



Joe Starks  
Finance Director/City Treasurer





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Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Fridley  
Minnesota**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2024

*Christopher P. Morill*

Executive Director/CEO



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**CITY OF FRIDLEY, MINNESOTA**  
**ELECTED AND APPOINTED OFFICIALS**  
**December 31, 2025**

**ELECTED OFFICIALS**

**Term of Office**  
**Expires December**

|                         |                |      |
|-------------------------|----------------|------|
| Mayor                   | David Ostwald  | 2028 |
| Councilmember At Large  | Patrick Vescio | 2028 |
| Councilmember, Ward I   | Luke Cardona   | 2026 |
| Councilmember, Ward II  | Ryan Evanson   | 2026 |
| Councilmember, Ward III | Ann R. Bolkcom | 2026 |

**APPOINTED OFFICIALS**

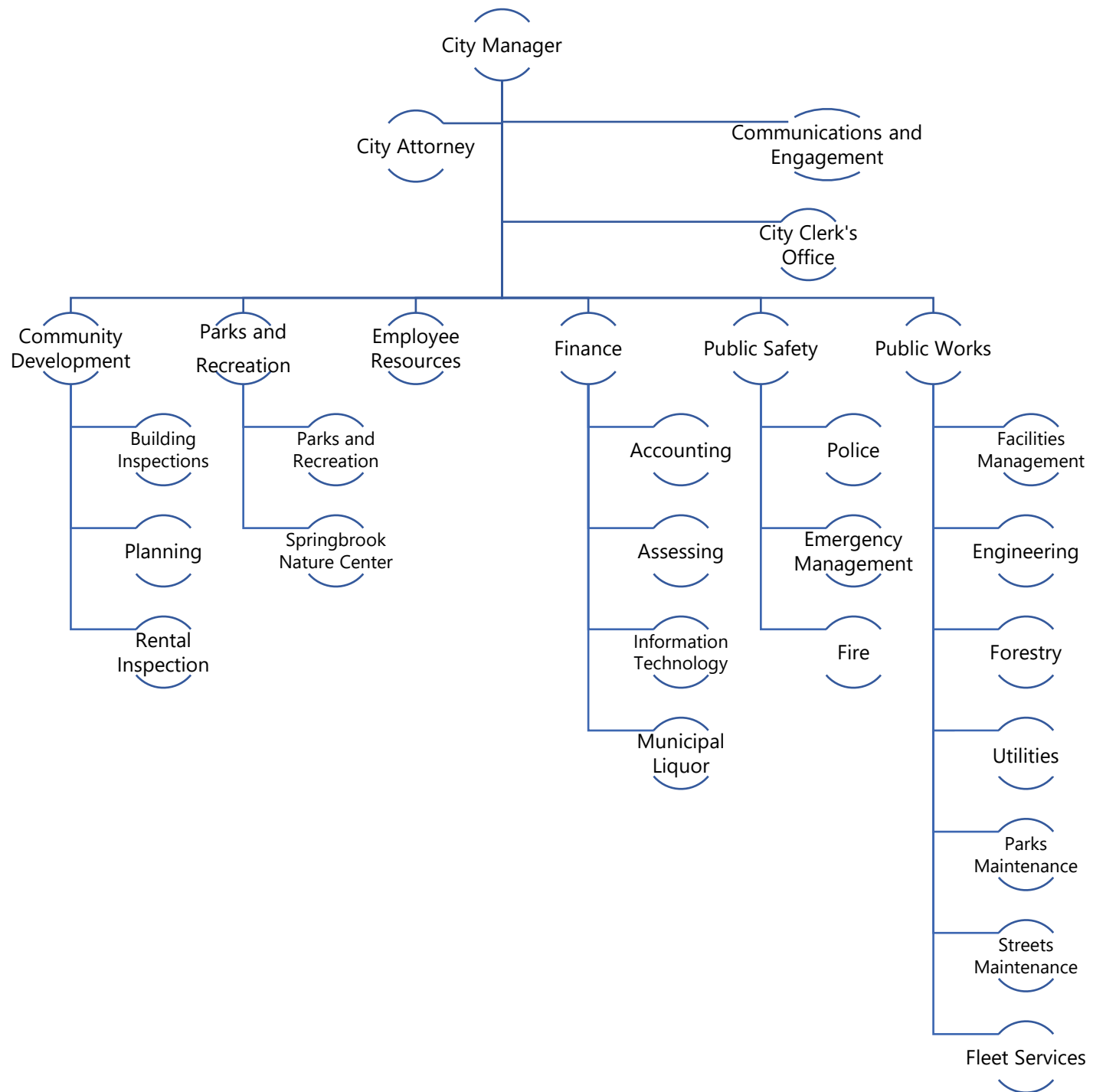
|                                   |                     |
|-----------------------------------|---------------------|
| City Manager                      | Walter T. Wysopal   |
| City Attorney                     | Sarah J. Sonsalla   |
| Prosecuting Attorney              | City of Coon Rapids |
| Assistant City Manager/City Clerk | Melissa M. Moore    |

**Department Heads:**

|                                        |                      |
|----------------------------------------|----------------------|
| Director of Finance and City Treasurer | Joseph A. Starks     |
| Director of Public Safety              | Ryan N. George       |
| Director of Public Works               | James P. Kosluchar   |
| Director of Community Development      | Paul A. Bolin        |
| Director of Community Services         | Michael W. Maher     |
| Director of Employee Resources         | Rebecca A. Hellegers |



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## **II. FINANCIAL SECTION**





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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the 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, 2025, 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.

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, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal



control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Governmental Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

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

### ***Supplementary Information***

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

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other

information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2026 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 LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota

June 1, 2026

## 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, 2025. 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 in the table of contents within 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 \$117,333,883 (net position). Of this amount, \$42,454,590 (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. \$66,916,564 is the City's net investment in capital assets, \$5,566,172 is restricted for debt service, \$1,076,320 is restricted for public safety aid, \$292,211 is restricted for donations and special revenue funds.

During 2025, the City's total net position increased by \$13,555,929. Of this amount, \$13,147,727 is attributed to the capital investment through the City's Park System Improvement Plan, with the largest project being Commons Park. Another factor was that the City received \$5,344,437 in grant revenues which was higher than anticipated. Investment earnings also continue to increase as interest rates remained high in addition to a positive net change in the book value versus the fair value.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$45,656,422. This is a decrease of \$8,662,818 which is mainly due to Capital expenditures from the approved Park System Improvement Plan, which were funded with General Obligation Tax Abatement bond proceeds issued, received and recognized in 2022. Of this total amount, \$7,724,976, or 17% is restricted through legal restrictions or third-party agreements mainly for grants, debt service and capital projects.

At the end of the current fiscal year, the General Fund balance of \$14,500,535 included \$164,359 in nonspendable for inventory and prepaids, \$1,136,789 in restricted donations and aid, and \$13,199,387 in unassigned fund balance.

The City's total debt decreased by \$4,648,478 during the current fiscal year. Total debt outstanding at December 31, 2025, is \$75,312,580. No new debt was issued in 2025. Subscription-based IT arrangements decreased by \$130,814 and lease liabilities decreased by \$263,027. In addition, compensated absences had a slight increase while all other debt decreased due to payments made during the year.

### **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 parks and recreation. The business-type activities of the City include Liquor, Water, Sewer and Storm Water.

The government-wide financial statements can be found on Exhibits A-1 and A-2 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, Debt Service, Street Improvements, Community Investment, and Park Improvements, 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 as referred to in the table of contents of this report.

The City adopts an annual appropriated budget for its General Fund and four 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 Exhibits A-3 and A-4 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 Liquor, Water, 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 Liquor, Water, Sewer, Storm Water and 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 Exhibits A-6 through A-8 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 statements can be found on Exhibits A-9 and A-10 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 as listed in the table of contents within 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 in the table of contents within 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 \$117,333,883 at the close of the most recent fiscal year.

A significant portion of the City's net position (\$66,916,564 or 57%) 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 Activities |                     | Totals               |                      |
|--------------------------------------|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
|                                      | 2025                    | 2024                 | 2025                     | 2024                | 2025                 | 2024                 |
| Current and other assets             | \$55,382,990            | \$64,133,603         | \$27,240,758             | \$23,498,677        | \$82,623,748         | \$87,632,280         |
| Capital assets                       | 99,532,427              | 88,070,181           | 30,931,842               | 29,353,648          | 130,464,269          | 117,423,829          |
| Total assets                         | <u>\$154,915,417</u>    | <u>\$152,203,784</u> | <u>\$58,172,600</u>      | <u>\$52,852,325</u> | <u>\$213,088,017</u> | <u>\$205,056,109</u> |
| Total deferred outflows of resources | 8,308,382               | 10,528,292           | 92,458                   | 118,971             | 8,400,840            | 10,647,263           |
| Long-term liabilities outstanding    | \$83,013,668            | \$88,078,299         | \$2,717,398              | \$3,193,830         | \$85,731,066         | \$91,272,129         |
| Other liabilities                    | 4,307,746               | 4,437,264            | 1,437,492                | 1,743,627           | 5,745,238            | 6,180,891            |
| Total liabilities                    | <u>\$87,321,414</u>     | <u>\$92,515,563</u>  | <u>\$4,154,890</u>       | <u>\$4,937,457</u>  | <u>\$91,476,304</u>  | <u>\$97,453,020</u>  |
| Total deferred inflows of resources  | 12,635,356              | 14,437,234           | 43,314                   | 35,164              | 12,678,670           | 14,472,398           |
| Net position:                        |                         |                      |                          |                     |                      |                      |
| Net investment in capital assets     | \$38,552,943            | \$33,000,597         | \$28,363,621             | \$26,254,840        | \$66,916,564         | \$59,255,437         |
| Restricted                           | 6,934,703               | 6,937,227            | 1,028,026                | -                   | 7,962,729            | 6,937,227            |
| Unrestricted                         | 17,779,383              | 15,841,455           | 24,675,207               | 21,743,835          | 42,454,590           | 37,585,290           |
| Total net position                   | <u>\$63,267,029</u>     | <u>\$55,779,279</u>  | <u>\$54,066,854</u>      | <u>\$47,998,675</u> | <u>\$117,333,883</u> | <u>\$103,777,954</u> |

## Management's Discussion and Analysis

Net position was negatively impacted by \$10,994,920 at December 31, 2025 due to pension-related amounts included in the above schedule related to the standard are as follows:

|                                |                       |
|--------------------------------|-----------------------|
| Deferred outflows of resources | 7,128,634             |
| Deferred inflows of resources  | (10,253,213)          |
| Noncurrent liabilities         | (7,870,341)           |
| Total                          | <u>(\$10,994,920)</u> |

A portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$42,454,590 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**

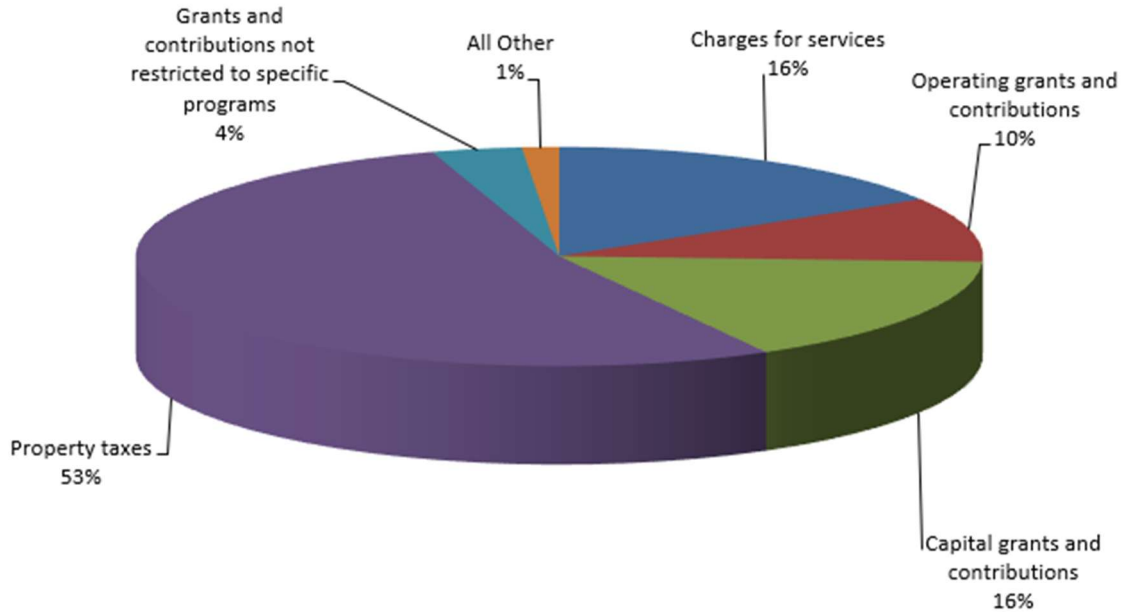
Governmental activities increased the City's net position by \$7,487,750. Some of the largest factors contributing to this increase are a gain on investment earnings of \$2,475,234 and an increase in net investments in capital assets in the amount of \$5,552,346.

### City of Fridley's Changes in Net Position

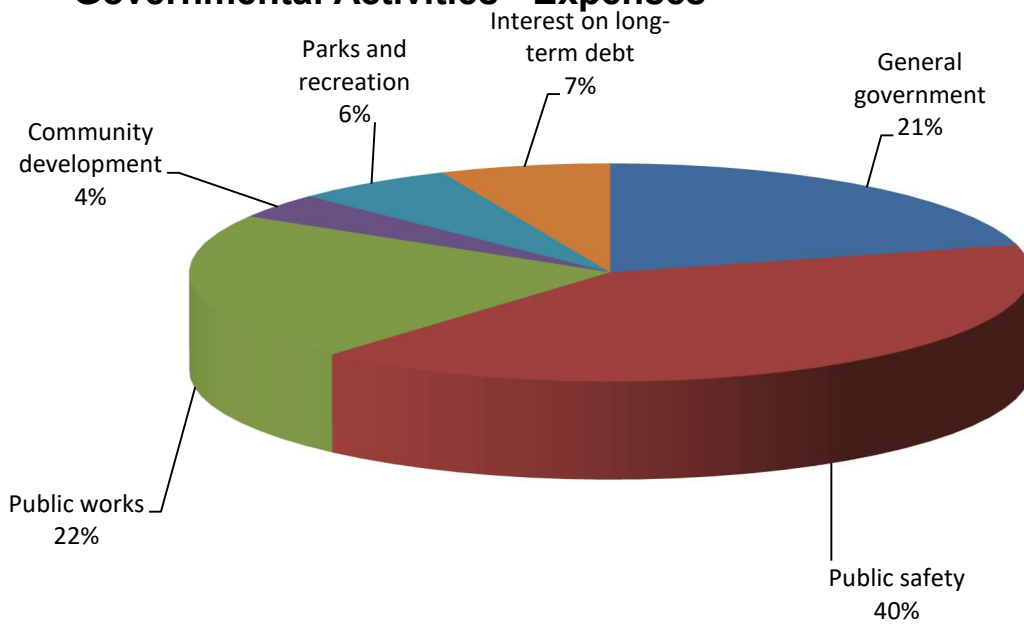
|                                                              | Governmental Activities |              | Business-Type Activities |              | Totals        |               |
|--------------------------------------------------------------|-------------------------|--------------|--------------------------|--------------|---------------|---------------|
|                                                              | 2025                    | 2024         | 2025                     | 2024         | 2025          | 2024          |
| Revenues:                                                    |                         |              |                          |              |               |               |
| Program revenues:                                            |                         |              |                          |              |               |               |
| Charges for services                                         | \$6,452,947             | \$6,396,123  | \$20,777,656             | \$20,357,807 | \$27,230,603  | \$26,753,930  |
| Operating grants and contributions                           | 3,771,794               | 3,033,088    | 207,643                  | 17,916       | 3,979,437     | 3,051,004     |
| Capital grants and contributions                             | 6,389,239               | 3,599,409    | 2,395,565                | 646,612      | 8,784,804     | 4,246,021     |
| General revenues:                                            |                         |              |                          |              |               |               |
| Property taxes                                               | 21,106,661              | 20,385,478   | -                        | -            | 21,106,661    | 20,385,478    |
| Grants and contributions not restricted to specific programs | 1,365,000               | 1,265,000    | -                        | 1,624,087    | 1,365,000     | 2,889,087     |
| Unrestricted investment earnings                             | 2,475,234               | 2,500,077    | 1,234,383                | 841,001      | 3,709,617     | 3,341,078     |
| Gain on sale of property                                     | 68,967                  | 231,673      | 34,024                   | 37,583       | 102,991       | 269,256       |
| Other                                                        | 495,248                 | 575,455      | -                        | 51           | 495,248       | 575,506       |
| Total revenues                                               | 42,125,090              | 37,986,303   | 24,649,271               | 23,525,057   | 66,774,361    | 61,511,360    |
| Expenses:                                                    |                         |              |                          |              |               |               |
| General government                                           | 7,343,125               | 7,096,229    | -                        | -            | 7,343,125     | 7,096,229     |
| Public safety                                                | 14,207,428              | 12,764,224   | -                        | -            | 14,207,428    | 12,764,224    |
| Public works                                                 | 7,757,884               | 7,099,559    | -                        | -            | 7,757,884     | 7,099,559     |
| Community development                                        | 1,301,120               | 1,391,923    | -                        | -            | 1,301,120     | 1,391,923     |
| Parks and recreation                                         | 2,155,626               | 2,031,169    | -                        | -            | 2,155,626     | 2,031,169     |
| Interest on long-term debt                                   | 2,300,657               | 2,458,238    | -                        | -            | 2,300,657     | 2,458,238     |
| Liquor                                                       | -                       | -            | 5,545,133                | 5,846,748    | 5,545,133     | 5,846,748     |
| Water                                                        | -                       | -            | 3,543,556                | 3,516,145    | 3,543,556     | 3,516,145     |
| Sewer                                                        | -                       | -            | 7,502,783                | 7,096,221    | 7,502,783     | 7,096,221     |
| Storm water                                                  | -                       | -            | 1,561,120                | 1,562,427    | 1,561,120     | 1,562,427     |
| Total expenses                                               | 35,065,840              | 32,841,342   | 18,152,592               | 18,021,541   | 53,218,432    | 50,862,883    |
| Increase (decrease) in net position before transfers         | 7,059,250               | 5,144,961    | 6,496,679                | 5,503,516    | 13,555,929    | 10,648,477    |
| Transfers                                                    | 428,500                 | 157,189      | (428,500)                | (157,189)    | -             | -             |
| Increase in net position                                     | 7,487,750               | 5,302,150    | 6,068,179                | 5,346,327    | 13,555,929    | 10,648,477    |
| Net position - January 1                                     | 55,779,279              | 50,477,129   | 47,998,675               | 42,652,348   | 103,777,954   | 93,129,477    |
| Net position - December 31                                   | \$63,267,029            | \$55,779,279 | \$54,066,854             | \$47,998,675 | \$117,333,883 | \$103,777,954 |

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

### Governmental Activities - Revenues



### Governmental Activities - Expenses

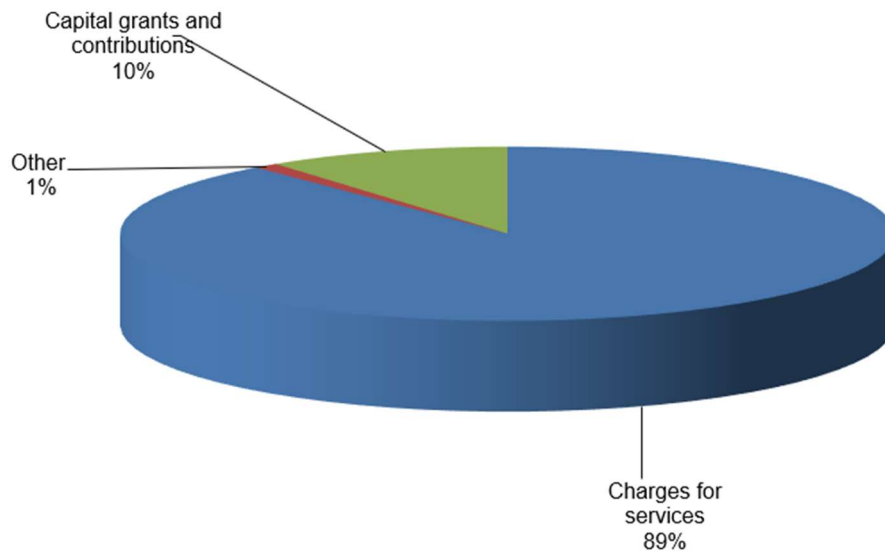


### Business-Type Activities

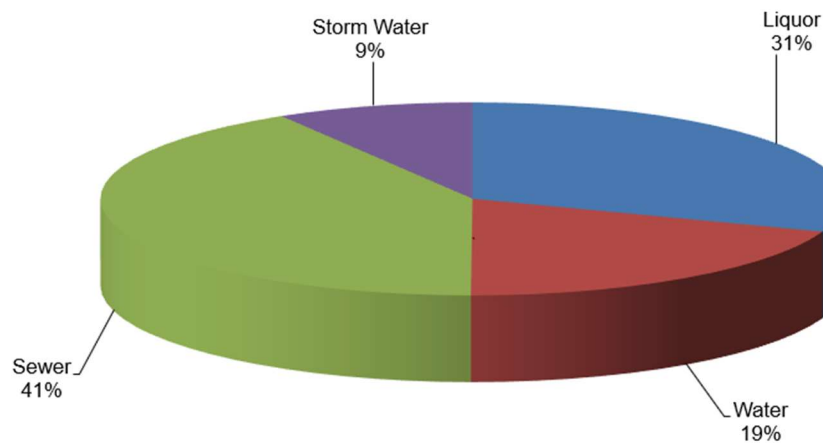
Business-type activities increased net position by \$6,068,179. This increase is primarily due to positive cash flow in all four of the City's Enterprise funds. In addition, federal grants being used for utility infrastructure equated to \$1,234,383 with another \$1,161,182 coming from State and Watershed grants.

### Business-Type Activities – Program Revenues vs Operating Expenses

#### Business-Type Activities - Revenues



#### Business-Type Activities - 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 \$45,656,422.

The General Fund's fund balance increased by \$725,587 in 2025. This was more than the \$321,900, decrease anticipated fund balance with the 2025 amended budget. Revenue exceeded the amended budget by \$201,844 largely due to investment income, which came in \$538,495 over budget attributable to a continued high-rate environment which also led to an unrealized gain.

The Debt Service Fund balance increased by \$1,470 in 2025. No additional debt was issued and paydowns continued as expected.

The Street Improvements Fund has an assigned fund balance of \$1,109,053 and is identified as a major fund. The fund balance decreased by \$406,101 in 2025. This fund has declined in balance due to the increasing cost of street projects. The need to raise additional revenue in this fund is a concern and the City is looking at various scenarios.

The Community Investment Fund has a committed fund balance of \$15,765,769 and is identified as a major fund. The fund balance increased \$838,152. The increase in fund balance is primarily due to a \$773,015 in investment earnings. A portion of this fund balance will be used beginning in 2026 to continue a City-wide parks improvement project once all of the bond proceeds dedicated to this have been spent.

The Park Improvement Fund has a total Fund balance of \$4,816,352. This is a decrease of \$8,677,022 over the prior year. The main reason for this decrease is the spending down of the restricted balance for the General Obligation Tax Abatement bond proceeds for the approved Park System Improvement Plan which were issued received, received and recognized in 2022. The balance is now at \$850,185, a decrease of \$9,113,813 from 2024. The assigned fund balance of \$3,931,281 is an increase of \$401,905 over 2024. The majority of this increase came from investment earnings of \$452,573.

Non-major special revenue funds increased by \$38,627 in 2025. The majority of this increase took place in the Springbrook Nature Center fund. Increased program revenue and a payment from Centerpoint for a land easement are reasons for the increase.

Non-major capital project funds decreased by \$1,183,531 in 2025. This decrease is primarily due to the Capital Equipment fund and the increasing costs associated with leasing vehicles and capital equipment purchases.

**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 is: Liquor, \$1,786,270; Water, \$9,151,667; Sewer, \$7,910,756; and Storm Water, \$5,751,518. The Liquor fund decreased in net position by \$83,328. The decrease was primarily due to a shift in consumer behavior and reduction from pandemic levels.. The Water, Sewer, and Storm Water funds increased respectively in net position by \$2,862,972, \$973,215, and \$2,112,921. The Water fund increase was due primarily to PFAS settlements received as well as increased investment income and 5% increase in utility rates. Sanitary and Storm Water increases were primarily due to rates increases respectively of 5.0% and 10%. The City is building up fund balance reserves due to increased infrastructure costs in the upcoming years.

### **Budgetary Highlights**

#### **General Fund**

The original revenue and expenditure budgets were both amended. The majority of these adjustments made were due to unanticipated revenues that helped to offset increased expenditures. Two significant adjustments were made. An amendment was made for both expenditure and revenues for tree removal grants in the amount of \$345,000. Another budget amendment for \$301,500 both expenditures and revenues was made related to additional local affordable housing aid which was received by the City and transferred to the HRA housing program fund for applicable programming.

Operating expenditures in total were less than the final budgetary estimates by \$508,143. This is largely due to vacancies in the City Manager's, Public Safety and Community Development departments.

Total revenues were greater than the final budgetary estimates by \$201,844. This is largely due to investment income coming in over budget due to a continued positive interest rate environment.



## **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, 2025, amounts to \$130,464,269 (net of accumulated depreciation). This investment in capital assets includes land, buildings and structures, improvements other than buildings, machinery and equipment, infrastructure, construction in progress, lease building, and lease vehicles.

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

|                                    | Governmental Activities |                     | Business-Type Activities |                     | Totals               |                      |
|------------------------------------|-------------------------|---------------------|--------------------------|---------------------|----------------------|----------------------|
|                                    | 2025                    | 2024                | 2025                     | 2024                | 2025                 | 2024                 |
| Land                               | \$5,692,954             | \$5,692,954         | \$699,047                | \$699,047           | \$6,392,001          | \$6,392,001          |
| Buildings and structures           | 42,773,404              | 44,448,373          | 4,440,707                | 4,895,413           | 47,214,111           | 49,343,786           |
| Improvements other than buildings  | 6,364,891               | 5,611,613           | -                        | -                   | 6,364,891            | 5,611,613            |
| Machinery and equipment            | 7,803,862               | 7,352,913           | 1,586,252                | 1,370,816           | 9,390,114            | 8,723,729            |
| Infrastructure                     | 19,539,410              | 20,535,339          | 22,329,640               | 21,215,503          | 41,869,050           | 41,750,842           |
| Construction in progress           | 16,155,247              | 3,007,520           | 1,335,454                | 486,791             | 17,490,701           | 3,494,311            |
| Subscription-based IT arrangements | 248,034                 | 418,895             | -                        | -                   | 248,034              | 418,895              |
| Lease building                     | -                       | -                   | 381,299                  | 170,203             | 381,299              | 170,203              |
| Lease vehicles                     | 954,625                 | 1,002,574           | 159,443                  | 515,875             | 1,114,068            | 1,518,449            |
| <b>Total Capital Assets</b>        | <b>\$99,532,427</b>     | <b>\$88,070,181</b> | <b>\$30,931,842</b>      | <b>\$29,353,648</b> | <b>\$130,464,269</b> | <b>\$117,423,829</b> |

Additional information on the City's capital assets can be found in Note 6.

**Long-term debt.** At the end of the current fiscal year, the City had total bonded debt outstanding of \$69,615,000. This is a decrease of \$3,740,000 from 2024. \$38,630,000 is for General Obligation Improvement Debt, which is supported by special assessments and property tax levies. \$10,370,000 is General Obligation Tax Increment Debt which is supported by tax increments. \$18,750,000 is General Obligation Tax Abatement Bonds and \$1,865,000 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 \$1,519,520 for compensated absences, \$2,588,738 of bond issuance premium/discount and \$1,589,022 for lease liabilities and subscription-based IT arrangements.

Additional information on the City's long-term debt can be found in Note 7.

### City of Fridley's Outstanding Debt

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              |                     |
|----------------------------------------------|-------------------------|---------------------|--------------------------|--------------------|---------------------|---------------------|
|                                              | 2025                    | 2024                | 2025                     | 2024               | 2025                | 2024                |
| General Obligation Improvement Bonds         | \$38,630,000            | \$40,245,000        | \$ -                     | \$ -               | \$38,630,000        | \$40,245,000        |
| General Obligation Tax Increment Bonds       | 10,370,000              | 11,190,000          | -                        | -                  | 10,370,000          | 11,190,000          |
| General Obligation Tax Abatement Bonds       | 18,750,000              | 19,765,000          | -                        | -                  | 18,750,000          | 19,765,000          |
| General Obligation Revenue Bonds             | -                       | -                   | 1,865,000                | 2,155,000          | 1,865,000           | 2,155,000           |
| Bond issuance premium/discount               | 2,527,580               | 2,826,693           | 61,158                   | 72,995             | 2,588,738           | 2,899,688           |
| Lease Liability                              | 853,535                 | 935,438             | 605,289                  | 753,386            | 1,458,824           | 1,688,824           |
| Subscription-based IT arrangements liability | 130,198                 | 261,012             | -                        | -                  | 130,198             | 261,012             |
| Compensated Absences                         | 1,519,820               | 1,359,242           | -                        | -                  | 1,519,820           | 1,359,242           |
| Total                                        | <u>\$72,781,133</u>     | <u>\$76,582,385</u> | <u>\$2,531,447</u>       | <u>\$2,981,381</u> | <u>\$75,312,580</u> | <u>\$79,563,766</u> |

The City of Fridley has an Aa2 bond rating.

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 \$131,738,796. Only \$38,630,000 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.



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## **BASIC FINANCIAL STATEMENTS**



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**CITY OF FRIDLEY, MINNESOTA**  
**STATEMENT OF NET POSITION**  
**December 31, 2025**

|                                                                    | Primary Government      |                          |               | Component Unit                    |
|--------------------------------------------------------------------|-------------------------|--------------------------|---------------|-----------------------------------|
|                                                                    | Governmental Activities | Business-Type Activities | Total         | Housing & Redevelopment Authority |
| Assets:                                                            |                         |                          |               |                                   |
| Cash and investments                                               | \$45,016,191            | \$21,585,127             | \$66,601,318  | \$28,481,221                      |
| Receivables:                                                       |                         |                          |               |                                   |
| Accounts                                                           | 292,697                 | 4,648,880                | 4,941,577     | 747,786                           |
| Taxes                                                              | 395,640                 | -                        | 395,640       | 27,189                            |
| Special assessments                                                | 1,613,692               | 2,054                    | 1,615,746     | -                                 |
| Mortgage                                                           | -                       | -                        | -             | 5,261,889                         |
| Notes                                                              | -                       | -                        | -             | 400,000                           |
| Interest                                                           | 319,694                 | -                        | 319,694       | 108,404                           |
| Due from component unit                                            | 553,077                 | -                        | 553,077       | -                                 |
| Due from other governments                                         | 3,424,041               | 1,273,377                | 4,697,418     | -                                 |
| Internal balances                                                  | 1,733,729               | (1,733,729)              | -             | -                                 |
| Prepaid items                                                      | 137,766                 | 556,859                  | 694,625       | -                                 |
| Inventories - at cost                                              | 64,539                  | 908,190                  | 972,729       | -                                 |
| Lease receivable                                                   | 1,831,924               | -                        | 1,831,924     | -                                 |
| Land held for resale                                               | -                       | -                        | -             | 704,780                           |
| Capital assets (net of accumulated depreciation and amortization): |                         |                          |               |                                   |
| Land                                                               | 5,692,954               | 699,047                  | 6,392,001     | 1,011,755                         |
| Buildings and structures                                           | 42,773,404              | 4,440,707                | 47,214,111    | -                                 |
| Improvements other than buildings                                  | 6,364,891               | -                        | 6,364,891     | -                                 |
| Machinery and equipment                                            | 7,803,862               | 1,586,252                | 9,390,114     | -                                 |
| Infrastructure                                                     | 19,539,410              | 22,329,640               | 41,869,050    | -                                 |
| Construction in progress                                           | 16,155,247              | 1,335,454                | 17,490,701    | -                                 |
| Lease building                                                     | -                       | 381,299                  | 381,299       | -                                 |
| Lease vehicles                                                     | 954,625                 | 159,443                  | 1,114,068     | -                                 |
| Subscription-based IT arrangements                                 | 248,034                 | -                        | 248,034       | -                                 |
| Total assets                                                       | 154,915,417             | 58,172,600               | 213,088,017   | 36,743,024                        |
| Deferred outflows of resources:                                    |                         |                          |               |                                   |
| Related to other post employment benefits                          | 1,179,748               | 92,458                   | 1,272,206     | -                                 |
| Related to pensions                                                | 7,128,634               | -                        | 7,128,634     | -                                 |
| Total deferred outflows of resources                               | 8,308,382               | 92,458                   | 8,400,840     | -                                 |
| Liabilities:                                                       |                         |                          |               |                                   |
| Due to primary government                                          | -                       | -                        | -             | 552,364                           |
| Accounts payable                                                   | 634,840                 | 622,652                  | 1,257,492     | 1,137,735                         |
| Deposits payable                                                   | 106,670                 | 73                       | 106,743       | -                                 |
| Contracts payable                                                  | 1,252,669               | 36,774                   | 1,289,443     | -                                 |
| Due to other governments                                           | 160,648                 | 586,383                  | 747,031       | 295,768                           |
| Salaries payable                                                   | 1,055,922               | 124,817                  | 1,180,739     | -                                 |
| Accrued interest payable                                           | 1,038,063               | 15,880                   | 1,053,943     | -                                 |
| Unearned revenue                                                   | 58,934                  | 50,913                   | 109,847       | -                                 |
| Compensated absences payable:                                      |                         |                          |               |                                   |
| Due within one year                                                | 997,411                 | -                        | 997,411       | -                                 |
| Due in more than one year                                          | 522,409                 | -                        | 522,409       | -                                 |
| Other post employment benefits payable:                            |                         |                          |               |                                   |
| Due within one year                                                | 79,499                  | -                        | 79,499        | -                                 |
| Due in more than one year                                          | 2,282,695               | 185,951                  | 2,468,646     | -                                 |
| Lease liability:                                                   |                         |                          |               |                                   |
| Due within one year                                                | 302,011                 | 196,436                  | 498,447       | -                                 |
| Due in more than one year                                          | 551,524                 | 408,853                  | 960,377       | -                                 |
| Subscription-based IT arrangements liability:                      |                         |                          |               |                                   |
| Due within one year                                                | 130,198                 | -                        | 130,198       | -                                 |
| Bonds payable:                                                     |                         |                          |               |                                   |
| Due within one year                                                | 3,620,000               | 295,000                  | 3,915,000     | -                                 |
| Due in more than one year                                          | 66,657,580              | 1,631,158                | 68,288,738    | -                                 |
| Net pension liability:                                             |                         |                          |               |                                   |
| Due in more than one year                                          | 7,870,341               | -                        | 7,870,341     | -                                 |
| Total liabilities                                                  | 87,321,414              | 4,154,890                | 91,476,304    | 1,985,867                         |
| Deferred inflows of resources:                                     |                         |                          |               |                                   |
| Related to leases                                                  | 1,831,924               | -                        | 1,831,924     | -                                 |
| Related to other post employment benefits                          | 550,219                 | 43,314                   | 593,533       | -                                 |
| Related to pensions                                                | 10,253,213              | -                        | 10,253,213    | -                                 |
| Total deferred inflows of resources                                | 12,635,356              | 43,314                   | 12,678,670    | -                                 |
| Net position:                                                      |                         |                          |               |                                   |
| Net investment in capital assets                                   | 38,552,943              | 28,363,621               | 66,916,564    | 1,011,755                         |
| Restricted for:                                                    |                         |                          |               |                                   |
| Debt service                                                       | 5,566,172               | -                        | 5,566,172     | -                                 |
| Tax increment purposes                                             | -                       | -                        | -             | 12,020,920                        |
| Police forfeitures                                                 | 84,440                  | -                        | 84,440        | -                                 |
| Public safety                                                      | 1,076,320               | -                        | 1,076,320     | -                                 |
| Cable television equipment                                         | 147,302                 | -                        | 147,302       | -                                 |
| Donations                                                          | 60,469                  | -                        | 60,469        | -                                 |
| Capital improvements - water quality                               | -                       | 1,028,026                | 1,028,026     | -                                 |
| Housing and redevelopment                                          | -                       | -                        | -             | 336,094                           |
| Unrestricted                                                       | 17,779,383              | 24,675,207               | 42,454,590    | 21,388,388                        |
| Total net position                                                 | \$63,267,029            | \$54,066,854             | \$117,333,883 | \$34,757,157                      |

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

**CITY OF FRIDLEY, MINNESOTA**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended December 31, 2025**

|                                     |                            | <u>Program Revenues</u>         |
|-------------------------------------|----------------------------|---------------------------------|
|                                     | <u>Expenses</u>            | <u>Charges For<br/>Services</u> |
| <u>Functions/Programs</u>           |                            |                                 |
| Primary government:                 |                            |                                 |
| Governmental activities:            |                            |                                 |
| General government                  | \$7,343,125                | \$2,334,517                     |
| Public safety                       | 14,207,428                 | 1,009,098                       |
| Public works                        | 7,757,884                  | 504,223                         |
| Community development               | 1,301,120                  | 2,133,859                       |
| Parks and recreation                | 2,155,626                  | 471,250                         |
| Interest on long-term debt          | 2,300,657                  | -                               |
| Total governmental activities       | <u>35,065,840</u>          | <u>6,452,947</u>                |
| Business-type activities:           |                            |                                 |
| Liquor                              | 5,545,133                  | 5,839,998                       |
| Water                               | 3,543,556                  | 4,647,249                       |
| Sewer                               | 7,502,783                  | 7,941,954                       |
| Storm water                         | 1,561,120                  | 2,348,455                       |
| Total business-type activities      | <u>18,152,592</u>          | <u>20,777,656</u>               |
| Total primary government            | <u><u>\$53,218,432</u></u> | <u><u>\$27,230,603</u></u>      |
| Component unit:                     |                            |                                 |
| Housing and Redevelopment Authority | <u>\$4,778,990</u>         | <u>\$404,951</u>                |
| Total component unit                | <u><u>\$4,778,990</u></u>  | <u><u>\$404,951</u></u>         |

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

| Program Revenues                                                |                                        | Net (Expense) Revenue and Changes in Net Position |                             |               | Component Unit<br>Housing &<br>Redevelopment<br>Authority |
|-----------------------------------------------------------------|----------------------------------------|---------------------------------------------------|-----------------------------|---------------|-----------------------------------------------------------|
| Operating<br>Grants and<br>Contributions                        | Capital<br>Grants and<br>Contributions | Primary Government                                |                             |               |                                                           |
|                                                                 |                                        | Governmental<br>Activities                        | Business-Type<br>Activities | Total         |                                                           |
|                                                                 |                                        |                                                   |                             |               |                                                           |
| \$491,370                                                       | \$ -                                   | (\$4,517,238)                                     | \$ -                        | (\$4,517,238) | \$ -                                                      |
| 2,375,553                                                       | -                                      | (10,822,777)                                      | -                           | (10,822,777)  | -                                                         |
| 386,974                                                         | 6,039,239                              | (827,448)                                         | -                           | (827,448)     | -                                                         |
| 462,361                                                         | -                                      | 1,295,100                                         | -                           | 1,295,100     | -                                                         |
| 55,536                                                          | 350,000                                | (1,278,840)                                       | -                           | (1,278,840)   | -                                                         |
| -                                                               | -                                      | (2,300,657)                                       | -                           | (2,300,657)   | -                                                         |
| 3,771,794                                                       | 6,389,239                              | (18,451,860)                                      | -                           | (18,451,860)  | -                                                         |
|                                                                 |                                        |                                                   |                             |               |                                                           |
| -                                                               | -                                      | -                                                 | 294,865                     | 294,865       | -                                                         |
| -                                                               | 1,282,365                              | -                                                 | 2,386,058                   | 2,386,058     | -                                                         |
| 207,643                                                         | -                                      | -                                                 | 646,814                     | 646,814       | -                                                         |
| -                                                               | 1,113,200                              | -                                                 | 1,900,535                   | 1,900,535     | -                                                         |
| 207,643                                                         | 2,395,565                              | -                                                 | 5,228,272                   | 5,228,272     | -                                                         |
|                                                                 |                                        |                                                   |                             |               |                                                           |
| \$3,979,437                                                     | \$8,784,804                            | (18,451,860)                                      | 5,228,272                   | (13,223,588)  | \$ -                                                      |
|                                                                 |                                        |                                                   |                             |               |                                                           |
| \$512,361                                                       | \$ -                                   |                                                   |                             |               | (\$3,861,678)                                             |
| \$512,361                                                       | \$ -                                   |                                                   |                             |               | (3,861,678)                                               |
|                                                                 |                                        |                                                   |                             |               |                                                           |
| General revenues:                                               |                                        |                                                   |                             |               |                                                           |
| Property taxes                                                  |                                        | 21,106,661                                        | -                           | 21,106,661    | 787,302                                                   |
| Tax increment collections                                       |                                        | -                                                 | -                           | -             | 7,490,832                                                 |
| Grants and contributions not<br>restricted to specific programs |                                        | 1,365,000                                         | -                           | 1,365,000     | -                                                         |
| Investment income (loss)                                        |                                        | 2,475,234                                         | 1,234,383                   | 3,709,617     | 1,256,846                                                 |
| Gain on sale of property                                        |                                        | 68,967                                            | 34,024                      | 102,991       | 177,470                                                   |
| Other                                                           |                                        | 495,248                                           | -                           | 495,248       | 22,923                                                    |
| Transfers                                                       |                                        | 428,500                                           | (428,500)                   | -             | -                                                         |
| Total general revenues<br>and transfers                         |                                        | 25,939,610                                        | 839,907                     | 26,779,517    | 9,735,373                                                 |
|                                                                 |                                        |                                                   |                             |               |                                                           |
| Change in net position                                          |                                        | 7,487,750                                         | 6,068,179                   | 13,555,929    | 5,873,695                                                 |
|                                                                 |                                        |                                                   |                             |               |                                                           |
| Net position - January 1                                        |                                        | 55,779,279                                        | 47,998,675                  | 103,777,954   | 28,883,462                                                |
|                                                                 |                                        |                                                   |                             |               |                                                           |
| Net position - December 31                                      |                                        | \$63,267,029                                      | \$54,066,854                | \$117,333,883 | \$34,757,157                                              |

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



**CITY OF FRIDLEY, MINNESOTA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2025**

|                                                                              | <u>General</u>      | <u>Debt Service</u> |
|------------------------------------------------------------------------------|---------------------|---------------------|
| <b><u>Assets:</u></b>                                                        |                     |                     |
| Cash and investments                                                         | \$14,259,774        | \$5,327,704         |
| Receivables:                                                                 |                     |                     |
| Accounts                                                                     | 223,485             | -                   |
| Taxes                                                                        | 282,826             | 93,049              |
| Special assessments                                                          | 156,671             | -                   |
| Interest                                                                     | 319,694             | -                   |
| Due from component unit                                                      | 2,010               | 145,894             |
| Due from other governments                                                   | 578,442             | -                   |
| Due from other funds                                                         | 81,693              | -                   |
| Prepays                                                                      | 99,820              | -                   |
| Lease receivable                                                             | 1,831,924           | -                   |
| Inventories, at cost                                                         | 64,539              | -                   |
| Total assets                                                                 | <u>\$17,900,878</u> | <u>\$5,566,647</u>  |
| <b><u>Liabilities, Deferred Inflows of Resources, and Fund Balances:</u></b> |                     |                     |
| Liabilities:                                                                 |                     |                     |
| Accounts payable                                                             | \$246,830           | \$475               |
| Due to other funds                                                           | -                   | -                   |
| Deposits payable                                                             | 84,720              | -                   |
| Contracts payable                                                            | 9,331               | -                   |
| Due to other governments                                                     | 14,772              | -                   |
| Salaries payable                                                             | 864,841             | -                   |
| Unearned revenue                                                             | -                   | -                   |
| Total liabilities                                                            | <u>1,220,494</u>    | <u>475</u>          |
| Deferred inflows of resources:                                               |                     |                     |
| Related to leases                                                            | 1,831,924           | -                   |
| Unavailable revenue                                                          | 347,925             | 59,912              |
| Total deferred inflows of resources                                          | <u>2,179,849</u>    | <u>59,912</u>       |
| Fund balance:                                                                |                     |                     |
| Nonspendable                                                                 | 164,359             | -                   |
| Restricted                                                                   | 1,136,789           | 5,506,260           |
| Committed                                                                    | -                   | -                   |
| Assigned                                                                     | -                   | -                   |
| Unassigned                                                                   | 13,199,387          | -                   |
| Total fund balance                                                           | <u>14,500,535</u>   | <u>5,506,260</u>    |
| Total liabilities, deferred inflows of resources, and fund balance           | <u>\$17,900,878</u> | <u>\$5,566,647</u>  |

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

| Street Improvements | Community Investment | Park Improvements  | Other Governmental Funds | Intra-Activity Eliminations | Totals Governmental Funds |
|---------------------|----------------------|--------------------|--------------------------|-----------------------------|---------------------------|
| \$119,653           | \$13,957,018         | \$4,903,754        | \$3,469,486              | \$ -                        | \$42,037,389              |
| -                   | -                    | -                  | 69,212                   | -                           | 292,697                   |
| -                   | 160                  | 133                | 19,472                   | -                           | 395,640                   |
| 1,359,983           | 104                  | -                  | 96,934                   | -                           | 1,613,692                 |
| -                   | -                    | -                  | -                        | -                           | 319,694                   |
| -                   | -                    | -                  | 405,173                  | -                           | 553,077                   |
| 1,572,781           | -                    | 980,535            | 292,283                  | -                           | 3,424,041                 |
| -                   | 1,808,725            | -                  | -                        | (81,693)                    | 1,808,725                 |
| -                   | -                    | 34,886             | 3,060                    | -                           | 137,766                   |
| -                   | -                    | -                  | -                        | -                           | 1,831,924                 |
| -                   | -                    | -                  | -                        | -                           | 64,539                    |
| <u>\$3,052,417</u>  | <u>\$15,766,007</u>  | <u>\$5,919,308</u> | <u>\$4,355,620</u>       | <u>(\$81,693)</u>           | <u>\$52,479,184</u>       |

|                  |            |                  |                |                 |                  |
|------------------|------------|------------------|----------------|-----------------|------------------|
| \$35,928         | \$ -       | \$188,907        | \$160,801      | \$ -            | \$632,941        |
| -                | -          | -                | 81,693         | (81,693)        | -                |
| 11,300           | -          | 10,000           | 650            | -               | 106,670          |
| 334,006          | -          | 903,870          | 5,462          | -               | 1,252,669        |
| 144,824          | -          | 46               | 1,006          | -               | 160,648          |
| -                | -          | -                | 42,297         | -               | 907,138          |
| 58,934           | -          | -                | -              | -               | 58,934           |
| <u>584,992</u>   | <u>-</u>   | <u>1,102,823</u> | <u>291,909</u> | <u>(81,693)</u> | <u>3,119,000</u> |
| -                | -          | -                | -              | -               | 1,831,924        |
| 1,358,372        | 238        | 133              | 105,258        | -               | 1,871,838        |
| <u>1,358,372</u> | <u>238</u> | <u>133</u>       | <u>105,258</u> | <u>-</u>        | <u>3,703,762</u> |

|                    |                     |                    |                    |                   |                     |
|--------------------|---------------------|--------------------|--------------------|-------------------|---------------------|
| -                  | -                   | 34,886             | 3,060              | -                 | 202,305             |
| -                  | -                   | 850,185            | 231,742            | -                 | 7,724,976           |
| -                  | 15,765,769          | -                  | 1,814,911          | -                 | 17,580,680          |
| 1,109,053          | -                   | 3,931,281          | 1,931,149          | -                 | 6,971,483           |
| -                  | -                   | -                  | (22,409)           | -                 | 13,176,978          |
| <u>1,109,053</u>   | <u>15,765,769</u>   | <u>4,816,352</u>   | <u>3,958,453</u>   | <u>-</u>          | <u>45,656,422</u>   |
| <u>\$3,052,417</u> | <u>\$15,766,007</u> | <u>\$5,919,308</u> | <u>\$4,355,620</u> | <u>(\$81,693)</u> | <u>\$52,479,184</u> |

Fund balance reported above \$45,656,422

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. 99,532,427

Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds. 1,871,838

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. (72,299,376)

Other post employment benefits are not due and payable in the current period and, therefore, are not reported in the funds. (1,732,665)

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. (9,761,617)

Net position of governmental activities \$63,267,029

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, 2025**

|                                                           | General                    | Debt Service              | Street<br>Improvements    |
|-----------------------------------------------------------|----------------------------|---------------------------|---------------------------|
| Revenues:                                                 |                            |                           |                           |
| Taxes                                                     | \$15,670,877               | \$4,765,286               | \$ -                      |
| Special assessments                                       | 37,797                     | -                         | 508,200                   |
| Licenses and permits                                      | 1,170,655                  | -                         | -                         |
| Intergovernmental revenue                                 | 3,638,333                  | -                         | 4,039,524                 |
| Charges for services                                      | 2,834,411                  | -                         | -                         |
| Reimbursements                                            | -                          | -                         | -                         |
| Fines and forfeits                                        | 149,546                    | -                         | -                         |
| Investment income (loss)                                  | 763,495                    | 135,909                   | (11,606)                  |
| Contributions and donations                               | 21,560                     | -                         | -                         |
| Payment from component unit                               | -                          | 1,132,288                 | -                         |
| Interest on loan                                          | -                          | -                         | -                         |
| Miscellaneous:                                            |                            |                           |                           |
| Other                                                     | 367,070                    | -                         | -                         |
| Total revenues                                            | <u>24,653,744</u>          | <u>6,033,483</u>          | <u>4,536,118</u>          |
| Expenditures:                                             |                            |                           |                           |
| Current:                                                  |                            |                           |                           |
| General government                                        | 5,145,654                  | -                         | -                         |
| Public safety                                             | 12,254,082                 | -                         | -                         |
| Public works                                              | 4,459,100                  | -                         | 27,595                    |
| Community development                                     | 1,354,374                  | -                         | -                         |
| Parks and recreation                                      | 944,943                    | -                         | -                         |
| Capital outlay                                            | -                          | -                         | 4,959,624                 |
| Debt service:                                             |                            |                           |                           |
| Principal                                                 | 98,010                     | 3,450,000                 | -                         |
| Interest and other charges                                | 9,494                      | 2,582,013                 | -                         |
| Total expenditures                                        | <u>24,265,657</u>          | <u>6,032,013</u>          | <u>4,987,219</u>          |
| Excess (deficiency) of revenues over (under) expenditures | <u>388,087</u>             | <u>1,470</u>              | <u>(451,101)</u>          |
| Other financing sources (uses):                           |                            |                           |                           |
| Proceeds from sale of capital assets                      | -                          | -                         | -                         |
| Lease issuance                                            | -                          | -                         | -                         |
| Transfers in                                              | 582,500                    | -                         | 245,000                   |
| Transfers out                                             | (245,000)                  | -                         | (200,000)                 |
| Total other financing sources (uses)                      | <u>337,500</u>             | <u>-</u>                  | <u>45,000</u>             |
| Net change in fund balance                                | <u>725,587</u>             | <u>1,470</u>              | <u>(406,101)</u>          |
| Fund balance - January 1                                  | <u>13,774,948</u>          | <u>5,504,790</u>          | <u>1,515,154</u>          |
| Fund balance - December 31                                | <u><u>\$14,500,535</u></u> | <u><u>\$5,506,260</u></u> | <u><u>\$1,109,053</u></u> |

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

Exhibit A-4

| Community<br>Investment | Park<br>Improvements | Other<br>Governmental<br>Funds | Intra-Activity<br>Eliminations | Totals<br>Governmental<br>Funds |
|-------------------------|----------------------|--------------------------------|--------------------------------|---------------------------------|
| \$139                   | \$ -                 | \$655,797                      | \$ -                           | \$21,092,099                    |
| 310                     | -                    | 83,713                         | -                              | 630,020                         |
| -                       | -                    | 134,268                        | -                              | 1,304,923                       |
| -                       | 1,468,618            | 1,533,915                      | -                              | 10,680,390                      |
| -                       | -                    | 712,399                        | -                              | 3,546,810                       |
| -                       | -                    | 219,327                        | -                              | 219,327                         |
| -                       | -                    | 32,570                         | -                              | 182,116                         |
| 773,015                 | 452,573              | 197,852                        | -                              | 2,311,238                       |
| -                       | -                    | 47,036                         | -                              | 68,596                          |
| -                       | -                    | -                              | -                              | 1,132,288                       |
| 67,483                  | -                    | -                              | -                              | 67,483                          |
| -                       | -                    | 128,178                        | -                              | 495,248                         |
| 840,947                 | 1,921,191            | 3,745,055                      | -                              | 41,730,538                      |
| 2,795                   | -                    | 1,367,582                      | -                              | 6,516,031                       |
| -                       | -                    | 276,391                        | -                              | 12,530,473                      |
| -                       | -                    | 43,621                         | -                              | 4,530,316                       |
| -                       | -                    | 7,212                          | -                              | 1,361,586                       |
| -                       | 61,549               | 790,205                        | -                              | 1,796,697                       |
| -                       | 10,382,664           | 2,479,080                      | -                              | 17,821,368                      |
| -                       | -                    | 318,384                        | -                              | 3,866,394                       |
| -                       | -                    | 80,138                         | -                              | 2,671,645                       |
| 2,795                   | 10,444,213           | 5,362,613                      | -                              | 51,094,510                      |
| 838,152                 | (8,523,022)          | (1,617,558)                    | -                              | (9,363,972)                     |
| -                       | -                    | 68,967                         | -                              | 68,967                          |
| -                       | -                    | 203,687                        | -                              | 203,687                         |
| -                       | -                    | 200,000                        | (599,000)                      | 428,500                         |
| -                       | (154,000)            | -                              | 599,000                        | -                               |
| 0                       | (154,000)            | 472,654                        | -                              | 701,154                         |
| 838,152                 | (8,677,022)          | (1,144,904)                    | -                              | (8,662,818)                     |
| 14,927,617              | 13,493,374           | 5,103,357                      | -                              | 54,319,240                      |
| \$15,765,769            | \$4,816,352          | \$3,958,453                    | \$ -                           | \$45,656,422                    |

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, 2025**

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)                                                                                                                                                                                                                                                                                                                                          | (\$8,662,818)      |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.                                                                                                      | 11,442,825         |
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, transfers, and donations) is to increase net position.                                                                                                                                                                                                                                                  | 19,421             |
| Deferred revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.                                                                                                                                                                                                                                                                    | 59,432             |
| 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. | 3,961,830          |
| 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.                                                                                                                                                                                                                           | 798,176            |
| 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.                                                                                                                                                                                                                   | (202,991)          |
| 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.                                                                                                                                                                                                                        | 71,875             |
| Change in net position of governmental activities (Exhibit A-2)                                                                                                                                                                                                                                                                                                                                                | <u>\$7,487,750</u> |

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

**CITY OF FRIDLEY, MINNESOTA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2025**

|                                                                               | Business-Type Activities - Enterprise Funds |              |
|-------------------------------------------------------------------------------|---------------------------------------------|--------------|
|                                                                               | Liquor                                      | Water        |
| Assets:                                                                       |                                             |              |
| Current assets:                                                               |                                             |              |
| Cash and investments                                                          | \$1,440,094                                 | \$10,302,096 |
| Accounts receivable                                                           | -                                           | 2,025,646    |
| Special assessments receivable                                                | -                                           | 2,054        |
| Due from other governments                                                    | -                                           | 66,843       |
| Prepaid items                                                                 | -                                           | 10,821       |
| Inventories - at cost                                                         | 866,972                                     | 41,218       |
| Total current assets                                                          | 2,307,066                                   | 12,448,678   |
| Noncurrent assets:                                                            |                                             |              |
| Capital assets:                                                               |                                             |              |
| Land                                                                          | 151,946                                     | 147,485      |
| Buildings and structures                                                      | 518,944                                     | 8,318,586    |
| Machinery and equipment                                                       | 388,692                                     | 3,523,206    |
| Infrastructure                                                                | -                                           | 24,679,190   |
| Construction in process                                                       | -                                           | 433,889      |
| Lease building                                                                | 919,604                                     | -            |
| Lease vehicles                                                                | -                                           | 144,606      |
| Total capital assets                                                          | 1,979,186                                   | 37,246,962   |
| Less: Allowance for depreciation and amortization                             | (1,214,334)                                 | (22,973,561) |
| Net capital assets                                                            | 764,852                                     | 14,273,401   |
| Total assets                                                                  | 3,071,918                                   | 26,722,079   |
| Deferred outflows of resources:                                               |                                             |              |
| Related to pensions                                                           | -                                           | -            |
| Related to other post employment benefits                                     | 20,714                                      | 32,717       |
| Total deferred outflows of resources                                          | 20,714                                      | 32,717       |
| Liabilities:                                                                  |                                             |              |
| Current liabilities:                                                          |                                             |              |
| Accounts payable                                                              | 332,803                                     | 240,140      |
| Deposits payable                                                              | 73                                          | -            |
| Accrued interest payable                                                      | -                                           | 15,880       |
| Contracts payable                                                             | -                                           | -            |
| Due to other governments                                                      | 66,388                                      | 194,205      |
| Due to other funds                                                            | -                                           | 1,733,725    |
| Salaries payable                                                              | 39,968                                      | 36,619       |
| Payroll deductions payable                                                    | -                                           | -            |
| Compensated absences - current                                                | -                                           | -            |
| Lease liability - current                                                     | 147,230                                     | 27,424       |
| Bonds payable - current                                                       | -                                           | 295,000      |
| Unearned revenue                                                              | 50,913                                      | -            |
| Total current liabilities                                                     | 637,375                                     | 2,542,993    |
| Noncurrent liabilities:                                                       |                                             |              |
| Other post employment benefits                                                | 41,661                                      | 65,805       |
| Compensated absences - noncurrent                                             | -                                           | -            |
| Lease liability - noncurrent                                                  | 291,829                                     | 74,887       |
| Bonds payable - noncurrent                                                    | -                                           | 1,631,158    |
| Net pension liability                                                         | -                                           | -            |
| Total noncurrent liabilities                                                  | 333,490                                     | 1,771,850    |
| Total liabilities                                                             | 970,865                                     | 4,314,843    |
| Deferred inflows of resources:                                                |                                             |              |
| Related to pensions                                                           | -                                           | -            |
| Related to other post employment benefits                                     | 9,704                                       | 15,328       |
| Total deferred inflows of resources                                           | 9,704                                       | 15,328       |
| Net position:                                                                 |                                             |              |
| Net investment in capital assets                                              | 325,793                                     | 12,244,932   |
| Restricted                                                                    | -                                           | 1,028,026    |
| Unrestricted                                                                  | 1,786,270                                   | 9,151,667    |
| Total net position                                                            | \$2,112,063                                 | \$22,424,625 |
| 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 |              |              | Governmental Activities - |
|---------------------------------------------|--------------|--------------|---------------------------|
| Sewer                                       | Storm Water  | Total        | Internal Service Funds    |
| \$5,691,420                                 | \$4,151,517  | \$21,585,127 | \$2,978,802               |
| 2,098,118                                   | 525,116      | 4,648,880    | -                         |
| -                                           | -            | 2,054        | -                         |
| 22,228                                      | 1,184,306    | 1,273,377    | -                         |
| 546,038                                     | -            | 556,859      | -                         |
| -                                           | -            | 908,190      | -                         |
| 8,357,804                                   | 5,860,939    | 28,974,487   | 2,978,802                 |
| 22,800                                      | 376,816      | 699,047      | -                         |
| 903,244                                     | -            | 9,740,774    | -                         |
| 1,291,541                                   | 690,097      | 5,893,536    | -                         |
| 12,879,680                                  | 17,320,822   | 54,879,692   | -                         |
| 901,565                                     | -            | 1,335,454    | -                         |
| -                                           | -            | 919,604      | -                         |
| 108,342                                     | -            | 252,948      | -                         |
| 16,107,172                                  | 18,387,735   | 73,721,055   | -                         |
| (10,239,484)                                | (8,361,834)  | (42,789,213) | -                         |
| 5,867,688                                   | 10,025,901   | 30,931,842   | -                         |
| 14,225,492                                  | 15,886,840   | 59,906,329   | 2,978,802                 |
| -                                           | -            | -            | 7,128,634                 |
| 16,376                                      | 22,651       | 92,458       | -                         |
| 16,376                                      | 22,651       | 92,458       | 7,128,634                 |
| 39,069                                      | 10,640       | 622,652      | 1,899                     |
| -                                           | -            | 73           | -                         |
| -                                           | -            | 15,880       | -                         |
| 36,774                                      | -            | 36,774       | -                         |
| 319,602                                     | 6,188        | 586,383      | -                         |
| 45,000                                      | 30,000       | 1,808,725    | -                         |
| 19,146                                      | 29,084       | 124,817      | -                         |
| -                                           | -            | -            | 148,784                   |
| -                                           | -            | -            | 997,411                   |
| 21,782                                      | -            | 196,436      | -                         |
| -                                           | -            | 295,000      | -                         |
| -                                           | -            | 50,913       | -                         |
| 481,373                                     | 75,912       | 3,737,653    | 1,148,094                 |
| 32,935                                      | 45,550       | 185,951      | -                         |
| -                                           | -            | -            | 522,409                   |
| 42,137                                      | -            | 408,853      | -                         |
| -                                           | -            | 1,631,158    | -                         |
| -                                           | -            | -            | 7,870,341                 |
| 75,072                                      | 45,550       | 2,225,962    | 8,392,750                 |
| 556,445                                     | 121,462      | 5,963,615    | 9,540,844                 |
| -                                           | -            | -            | 10,253,213                |
| 7,672                                       | 10,610       | 43,314       | -                         |
| 7,672                                       | 10,610       | 43,314       | 10,253,213                |
| 5,766,995                                   | 10,025,901   | 28,363,621   | -                         |
| -                                           | -            | 1,028,026    | -                         |
| 7,910,756                                   | 5,751,518    | 24,600,211   | (9,686,621)               |
| \$13,677,751                                | \$15,777,419 | \$53,991,858 | (\$9,686,621)             |
|                                             |              | \$53,991,858 |                           |
|                                             |              | 74,996       |                           |
|                                             |              | \$54,066,854 |                           |

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, 2025**

|                                                          | Business-Type Activities - Enterprise Funds |              |
|----------------------------------------------------------|---------------------------------------------|--------------|
|                                                          | Liquor                                      | Water        |
| Sales                                                    | \$5,839,593                                 | \$ -         |
| Cost of sales                                            | (4,149,416)                                 | -            |
| Gross profit                                             | 1,690,177                                   | -            |
| Operating revenues:                                      |                                             |              |
| Customer billings                                        | -                                           | 4,647,249    |
| Charges for services                                     | -                                           | -            |
| Other revenues                                           | 405                                         | -            |
| Total operating revenues                                 | 405                                         | 4,647,249    |
| Total gross profit and operating revenues                | 1,690,582                                   | 4,647,249    |
| Operating expenses:                                      |                                             |              |
| Personnel services                                       | 754,288                                     | 907,753      |
| Supplies and other charges:                              |                                             |              |
| Disposal charges                                         | -                                           | -            |
| Other                                                    | 480,810                                     | 1,518,127    |
| Depreciation and amortization                            | 187,973                                     | 1,082,608    |
| Total operating expenses                                 | 1,423,071                                   | 3,508,488    |
| Operating income (loss)                                  | 267,511                                     | 1,138,761    |
| Nonoperating revenues (expenses):                        |                                             |              |
| Intergovernmental revenue                                | -                                           | -            |
| Investment income (loss)                                 | 65,996                                      | 566,232      |
| Settlement proceeds                                      | -                                           | 1,028,026    |
| Insurance reimbursement                                  | -                                           | -            |
| Interest and fiscal charges                              | (28,335)                                    | (98,460)     |
| Gain (loss) on sale of capital assets                    | -                                           | 14,074       |
| Total nonoperating revenues (expenses)                   | 37,661                                      | 1,509,872    |
| Income (loss) before transfers and capital contributions | 305,172                                     | 2,648,633    |
| Transfers and capital contributions:                     |                                             |              |
| Transfers out                                            | (388,500)                                   | (40,000)     |
| Capital contributions                                    | -                                           | 254,339      |
| Total transfers and contributions                        | (388,500)                                   | 214,339      |
| Change in net position                                   | (83,328)                                    | 2,862,972    |
| Net position - January 1                                 | 2,195,391                                   | 19,561,653   |
| Net position - December 31                               | \$2,112,063                                 | \$22,424,625 |

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  | Total        | Internal Service Funds    |
| \$ -                                        | \$ -         | \$5,839,593  | \$ -                      |
| -                                           | -            | (4,149,416)  | -                         |
| -                                           | -            | 1,690,177    | -                         |
| 7,941,954                                   | 2,348,455    | 14,937,658   | -                         |
| -                                           | -            | -            | 2,278,666                 |
| -                                           | -            | 405          | -                         |
| 7,941,954                                   | 2,348,455    | 14,938,063   | 2,278,666                 |
| 7,941,954                                   | 2,348,455    | 16,628,240   | 2,278,666                 |
| 514,458                                     | 711,784      | 2,888,283    | 1,161,763                 |
| 5,827,809                                   | -            | 5,827,809    | -                         |
| 698,492                                     | 438,673      | 3,136,102    | 370,937                   |
| 488,174                                     | 458,847      | 2,217,602    | -                         |
| 7,528,933                                   | 1,609,304    | 14,069,796   | 1,532,700                 |
| 413,021                                     | 739,151      | 2,558,444    | 745,966                   |
| 207,643                                     | -            | 207,643      | 102,157                   |
| 340,285                                     | 261,870      | 1,234,383    | 163,996                   |
| -                                           | -            | 1,028,026    | -                         |
| -                                           | -            | -            | 32,818                    |
| (7,684)                                     | (1,300)      | (135,779)    | -                         |
| 19,950                                      | -            | 34,024       | (44,362)                  |
| 560,194                                     | 260,570      | 2,368,297    | 254,609                   |
| 973,215                                     | 999,721      | 4,926,741    | 1,000,575                 |
| -                                           | -            | (428,500)    | -                         |
| -                                           | 1,113,200    | 1,367,539    | -                         |
| -                                           | 1,113,200    | 939,039      | -                         |
| 973,215                                     | 2,112,921    | 5,865,780    | 1,000,575                 |
| 12,704,536                                  | 13,664,498   | 48,126,078   | (10,687,196)              |
| \$13,677,751                                | \$15,777,419 | \$53,991,858 | (\$9,686,621)             |
|                                             |              | \$5,865,780  |                           |
|                                             |              | 202,399      |                           |
|                                             |              | \$6,068,179  |                           |

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, 2025**

|                                                                                                | Business-Type Activities - Enterprise Funds |              |
|------------------------------------------------------------------------------------------------|---------------------------------------------|--------------|
|                                                                                                | Liquor                                      | Water        |
| Cash flows from operating activities:                                                          |                                             |              |
| Receipts from customers and users                                                              | \$5,850,299                                 | \$4,691,499  |
| Receipts from interfund services provided                                                      | -                                           | -            |
| Payment to suppliers                                                                           | (4,651,391)                                 | (1,425,794)  |
| Payment to employees                                                                           | (747,634)                                   | (903,438)    |
| Net cash flows from operating activities                                                       | 451,274                                     | 2,362,267    |
| Cash flows from noncapital financing activities:                                               |                                             |              |
| Intergovernmental revenue                                                                      | -                                           | -            |
| Transfers out                                                                                  | (388,500)                                   | (40,000)     |
| Net cash flows from noncapital financing activities                                            | (388,500)                                   | (40,000)     |
| Cash flows from capital and related financing activities:                                      |                                             |              |
| Acquisition of capital assets                                                                  | (76,988)                                    | (999,399)    |
| Proceeds from sale of capital assets                                                           | -                                           | 14,074       |
| Proceeds from settlement                                                                       | -                                           | 724,340      |
| Capital grants and contributions                                                               | -                                           | 367,165      |
| Principal received on special assessments                                                      | -                                           | 19,445       |
| Insurance reimbursement                                                                        | -                                           | -            |
| Principal paid on revenue bonds                                                                | -                                           | (290,000)    |
| Principal paid on leases                                                                       | (139,369)                                   | (21,599)     |
| Repayment on interfund loan                                                                    | -                                           | (519,047)    |
| Interest and paying agent fees on long-term liabilities                                        | (28,335)                                    | (112,714)    |
| Net cash flows from capital and related financing activities                                   | (244,692)                                   | (817,735)    |
| Cash flows from investing activities:                                                          |                                             |              |
| Investment income (loss)                                                                       | 65,996                                      | 566,232      |
| Net increase (decrease) in cash and cash equivalents                                           | (115,922)                                   | 2,070,764    |
| Cash and cash equivalents - January 1                                                          | 1,556,016                                   | 8,231,332    |
| Cash and cash equivalents - December 31                                                        | \$1,440,094                                 | \$10,302,096 |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: |                                             |              |
| Operating income (loss)                                                                        | \$267,511                                   | \$1,138,761  |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities:  |                                             |              |
| Depreciation and amortization                                                                  | 187,973                                     | 1,082,608    |
| Changes in assets and liabilities:                                                             |                                             |              |
| Decrease (increase) in receivables                                                             | -                                           | 44,250       |
| Decrease (increase) in prepaid items                                                           | -                                           | (10,821)     |
| Decrease (increase) in inventories                                                             | 61,493                                      | 29,843       |
| Decrease (increase) in deferred outflows of resources                                          | 5,965                                       | 9,132        |
| Increase (decrease) in payables                                                                | (83,788)                                    | 65,536       |
| Increase (decrease) in unearned revenue                                                        | 10,301                                      | -            |
| Increase (decrease) in deferred inflows of resources                                           | 1,819                                       | 2,958        |
| Total adjustments                                                                              | 183,763                                     | 1,223,506    |
| Net cash provided (used) by operating activities                                               | \$451,274                                   | \$2,362,267  |
| Noncash investing and financing activities                                                     |                                             |              |
| Capital assets acquired through contracts payable                                              | \$0                                         | \$0          |
| Capital assets acquired through lease liability                                                | \$0                                         | \$34,635     |

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

| Business-Type Activities - Enterprise Funds |             |              | Governmental Activities - |
|---------------------------------------------|-------------|--------------|---------------------------|
| Sewer                                       | Storm Water | Total        | Internal Service Funds    |
| \$7,857,942                                 | \$2,595,069 | \$20,994,809 | \$ -                      |
| -                                           | -           | -            | 2,279,406                 |
| (6,596,032)                                 | (436,724)   | (13,109,941) | (370,390)                 |
| (512,404)                                   | (707,707)   | (2,871,183)  | (1,883,230)               |
| 749,506                                     | 1,450,638   | 5,013,685    | 25,786                    |
| -                                           | -           | -            | 102,157                   |
| -                                           | -           | (428,500)    | -                         |
| -                                           | -           | (428,500)    | 102,157                   |
| (1,000,235)                                 | (1,766,801) | (3,843,423)  | (44,362)                  |
| 19,950                                      | -           | 34,024       | -                         |
| -                                           | -           | 724,340      | -                         |
| 9,851                                       | 341,198     | 718,214      | -                         |
| -                                           | -           | 19,445       | -                         |
| -                                           | -           | -            | 32,818                    |
| -                                           | -           | (290,000)    | -                         |
| (20,155)                                    | -           | (181,123)    | -                         |
| (45,000)                                    | (35,000)    | (599,047)    | -                         |
| (7,684)                                     | (1,300)     | (150,033)    | -                         |
| (1,043,273)                                 | (1,461,903) | (3,567,603)  | (11,544)                  |
| 340,285                                     | 261,870     | 1,234,383    | 163,996                   |
| 46,518                                      | 250,605     | 2,251,965    | 280,395                   |
| 5,644,902                                   | 3,900,912   | 19,333,162   | 2,698,407                 |
| \$5,691,420                                 | \$4,151,517 | \$21,585,127 | \$2,978,802               |
| \$413,021                                   | \$739,151   | \$2,558,444  | \$745,966                 |
| 488,174                                     | 458,847     | 2,217,602    | -                         |
| (84,012)                                    | 246,614     | 206,852      | 740                       |
| (62,293)                                    | -           | (73,114)     | -                         |
| -                                           | -           | 91,336       | -                         |
| 4,652                                       | 6,764       | 26,513       | 1,976,239                 |
| (11,492)                                    | (2,655)     | (32,399)     | (924,132)                 |
| -                                           | -           | 10,301       | -                         |
| 1,456                                       | 1,917       | 8,150        | (1,773,027)               |
| 336,485                                     | 711,487     | 2,455,241    | (720,180)                 |
| \$749,506                                   | \$1,450,638 | \$5,013,685  | \$25,786                  |
| \$36,774                                    | \$0         | \$36,774     | \$0                       |
| \$0                                         | \$0         | \$34,635     | \$0                       |

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

**CITY OF FRIDLEY, MINNESOTA**  
**STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**December 31, 2025**

|                                     | <u>Total</u>           |
|-------------------------------------|------------------------|
| Assets:                             |                        |
| Cash and investments                | \$7,334                |
| Accounts receivable                 | <u>7,244</u>           |
| Total assets                        | <u><u>\$14,578</u></u> |
| Liabilities:                        |                        |
| Accounts payable                    | <u>14,578</u>          |
| Net Position:                       |                        |
| Restricted for economic development | <u><u>\$ -</u></u>     |

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

**CITY OF FRIDLEY, MINNESOTA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS**  
**For The Year Ended December 31, 2025**

|                                        | <u>Total</u>   |
|----------------------------------------|----------------|
| Additions:                             |                |
| Tax collections from other governments | \$115,274      |
| Total additions                        | <u>115,274</u> |
| Deductions:                            |                |
| Payments of tax to other governments   | 109,510        |
| Administrative fee                     | <u>5,764</u>   |
| Total deductions                       | <u>115,274</u> |
| Net increase in fiduciary net position | -              |
| Net position - beginning               | <u>-</u>       |
| Net position - ending                  | <u>\$ -</u>    |

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



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**THE CITY OF FRIDLEY, MINNESOTA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2025**

**1. Summary of Significant Accounting Policies**

The City of Fridley, Minnesota was incorporated July 1, 1949, under Chapter 410.03 of the Statutes of the State of Minnesota providing for a council-manager form of government under the "Home Rule Charter City" concept. The City provides the following services as authorized by its charter: general administrative services, public safety (police and fire), public improvements, planning and zoning, and culture and recreation.

The financial statements of the City of Fridley, Minnesota have been prepared in conformity with generally accepted accounting principles as applied to governmental units by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies.

**A. Financial Reporting Entity**

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City of Fridley, Minnesota (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

**Component Units**

In conformity with generally accepted accounting principles, the financial statements of the component units have been included in the financial reporting entity as discretely presented component units.

Discretely Presented Component Unit - The Fridley Housing and Redevelopment Authority (HRA) is governed by commissioners appointed by the Fridley City Council. The HRA is responsible for providing housing and redevelopment assistance to the City and its residents. Funding for the various programs administered by the HRA is provided through the issuance of tax increment revenue bonds and general obligation tax increment bonds guaranteed by the City. Separate financial statements are not prepared for the HRA.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or business-type activity is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or business-type activity. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business-type activity. Taxes and other items not included among program revenues are reported instead as *general revenues*.



**THE CITY OF FRIDLEY, MINNESOTA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2025**

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 City reports the following major governmental funds:

The *General Fund* is the City'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 *Street Improvements Fund* is used to account for repairs and replacements of city streets and street related equipment such as signs and street lights.

**THE CITY OF FRIDLEY, MINNESOTA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2025**

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

The *Park Improvements Fund* is used to account for repairs and replacements of city park equipment or park related improvements.

The City 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 City 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.

**THE CITY OF FRIDLEY, MINNESOTA**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2025**

**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 and select Special Revenue 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, Police Activity Fund, and Springbrook Nature Center Fund. Formal budgeting integration is employed as a management control device during the year for each of these fund. Formal budgetary integration is not employed for the Debt Service Funds because effective budgetary control is achieved through the bond indenture provisions. Budgetary control for other Capital Projects Funds is accomplished through the use of project controls.
8. As required by the City Charter, budgetary control is maintained within department at the departmental level. This is the level of control at which expenditures may not legally exceed appropriations.

**THE CITY OF FRIDLEY, MINNESOTA**  
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9. The General Fund budget includes prior year encumbrances which were reappropriated to the current year. Expenditures for the items encumbered are included in the current year's expenditures.

The following is a listing of funds whose expenditures exceeded budgeted appropriations:

|                            | <u>Final<br/>Budget</u> | <u>Actual</u> | <u>Amount Over<br/>Budget</u> |
|----------------------------|-------------------------|---------------|-------------------------------|
| General Fund:              |                         |               |                               |
| Public works               | \$4,417,500             | \$4,459,100   | \$41,600                      |
| Nonmajor Funds:            |                         |               |                               |
| Solid Waste Abatement Fund | 575,200                 | 581,950       | 6,750                         |

**F. Cash and Investments**

Cash and investment balances from all funds are pooled and invested to the extent available in authorized investments. Investment income is allocated to individual funds on the basis of the fund's equity in the cash and investment pool.

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.

Investments are stated at fair value, based upon quoted market prices. Investment income is accrued at the balance sheet date.

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.

**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, 2025 are planned to be eliminated in the subsequent year. 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.

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**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 in full on May 15 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 (including interest) is handled by the County in the same manner as property taxes. Property owners are allowed to (and often do) 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.

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**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 the other governmental funds are recorded as expenditures at the time of purchase.

**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.

**L. Lease Receivable**

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the City may receive variable lease payments that are dependent upon the lessee's revenue/the lessee's usage levels.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the commencement of the lease in an amount equal to the initial recording of the lease receivable and is recognized as revenue over the lease term.

**THE CITY OF FRIDLEY, MINNESOTA**  
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**M. 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 City 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      |
| Buildings and structures          | \$25,000 |
| Improvements other than buildings | \$25,000 |
| Machinery 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 City 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                            |               |
|-----------------------------------|---------------|
| Buildings and structures          | 10 – 40 years |
| Improvements other than buildings | 10 – 20 years |
| Machinery and equipment           | 3 – 25 years  |
| Infrastructure                    | 15 – 50 years |

The right-to-use assets (lease buildings and equipment) and right-to-use subscription-based IT arrangements are measured at an amount equal to the initial measurement of the related lease/subscription-based IT arrangement liability plus any payments made prior to the agreement term, less incentives, plus any ancillary charges necessary to place the lease or arrangement into service. The right-to-use lease and right-to-use subscription-based IT arrangements assets are amortized on a straight-line basis over the life of the related lease/arrangement.

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**N.      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 Benefits 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 Benefits Fund to fund the liability. This liability represents all leave benefits which are attributable to services already rendered, accumulated and is more likely than not to be used for time off or otherwise paid. The personnel ordinance limits the annual accumulation of benefits that can be accumulated from year-to-year.

**O.      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 deferred and amortized over the life of the bonds. Issuance costs are immaterial and are expensed in the year of bond issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**P.      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.



**THE CITY OF FRIDLEY, MINNESOTA**  
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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.

**Q. 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.

**R. 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.

**S. 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 assets 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 assets 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 and OPEB related deferred inflows of resources reported in the government-wide Statement of Net Position and the proprietary funds Statement of Net Position and lease related deferred inflows reported in the government-wide Statements of Net Position and the governmental funds Balance Sheet. 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 property taxes and special assessments.

**THE CITY OF FRIDLEY, MINNESOTA**  
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**T. 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.

**U. 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 are not due and payable in the current period and therefore are not reported in the funds”. The details of this difference are as follows:

|                                                                                                                                                 |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Bonds payable                                                                                                                                   | (\$67,750,000)               |
| Premium on bonds payable                                                                                                                        | (2,527,580)                  |
| Lease liability                                                                                                                                 | (853,535)                    |
| Subscription-based IT arrangements liability:                                                                                                   | (130,198)                    |
| Accrued interest payable                                                                                                                        | <u>(1,038,063)</u>           |
| Net adjustment to net changes in fund balances - total<br>governmental funds to arrive at changes in net position<br>of governmental activities | <u><u>(\$72,299,376)</u></u> |

**2. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances and the government-wide Statement of Activities**

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense”. The details of this difference are as follows:

|                                                                                                                                                 |                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Capital outlay                                                                                                                                  | \$17,821,368               |
| Depreciation expense                                                                                                                            | <u>(6,378,543)</u>         |
| Net adjustment to net changes in fund balances - total<br>governmental funds to arrive at changes in net position<br>of governmental activities | <u><u>\$11,442,825</u></u> |

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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 difference are as follows:

|                                                    |                  |
|----------------------------------------------------|------------------|
| Unavailable revenue - general property taxes:      |                  |
| At December 31, 2024                               | (\$244,498)      |
| At December 31, 2025                               | 259,060          |
|                                                    |                  |
| Unavailable revenue - special assessments:         |                  |
| At December 31, 2024                               | (1,567,908)      |
| At December 31, 2025                               | <u>1,612,778</u> |
|                                                    |                  |
| Net adjustments to net changes in fund             |                  |
| balances - total governmental funds to arrive at   |                  |
| changes in net position of governmental activities | <u>\$59,432</u>  |

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of governmental funds”. Neither transaction, however, has any effect on net position. The details of this difference are as follows:

|                                                            |                    |
|------------------------------------------------------------|--------------------|
| Principal repayments                                       | \$3,450,000        |
| Amortization of premium on bonds issuance                  | 299,113            |
| Lease issuance                                             | (203,687)          |
| Lease repayment                                            | 285,590            |
| Subscription-based IT arrangements repayment               | <u>130,814</u>     |
|                                                            |                    |
| Net adjustment to net changes in fund balances - total     |                    |
| governmental funds to arrive at changes in net position of |                    |
| governmental activities                                    | <u>\$3,961,830</u> |

## 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 118A.03 identifies allowable forms of collateral.

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**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. As of December 31, 2025, the bank balance of the City's and HRA's deposits were either insured by the Federal Deposit Insurance Corporation (FDIC) or covered by perfected pledged collateral held in the City or HRA's name.

**B. Investments**

Subject to rating, yield, maturity and issuer requirements as prescribed by statute, Minnesota Statutes 118A.04 and 118A.05 authorized the City to invest in United States securities, state and local securities, commercial paper, time deposits, temporary general obligation bonds, repurchase agreements, Minnesota joint powers investment trust and guaranteed investment contracts.

As of December 31, 2025, the City's investment balances were as follows:

| Investment Type                            | Rating          | Fair Value          | Investment Maturities (in Years) |                     |                     |
|--------------------------------------------|-----------------|---------------------|----------------------------------|---------------------|---------------------|
|                                            |                 |                     | Less Than 1                      | 1-5                 | 6-10                |
| Federal Farm Credit Bank                   | AA+             | \$1,246,228         | \$ -                             | \$1,246,228         | \$ -                |
| Federal National Mortgage Association      | AA+             | 15,674,468          | -                                | 12,770,217          | \$2,904,251         |
| Federal Home Loan Mortgage Corporation     | AA+             | 28,660,880          | 771,393                          | 11,548,206          | 16,341,281          |
| Local Government Bonds                     | A+-AAA, Aaa-Aa2 | 10,953,804          | 4,497,252                        | 3,800,243           | 2,656,309           |
| US Treasury Notes                          | AA+             | 396,140             | -                                | 396,140             | -                   |
| US Treasury Bills                          | AA+             | 1,526,667           | 1,526,667                        | -                   | -                   |
| State & Local Government Series Securities | AA+             | 907,203             | 907,203                          | -                   | -                   |
| Brokered Certificates of Deposits          | N/R             | 2,739,124           | 983,465                          | 1,755,659           | -                   |
| Money market                               | N/R, AAAm       | 3,801,874           | 3,801,874                        | -                   | -                   |
| Total investments                          |                 | <u>\$65,906,388</u> | <u>\$12,487,854</u>              | <u>\$31,516,693</u> | <u>\$21,901,841</u> |
| Deposits                                   |                 | 697,664             |                                  |                     |                     |
| Petty cash                                 |                 | 4,600               |                                  |                     |                     |
| Total cash and investments                 |                 | <u>\$66,608,652</u> |                                  |                     |                     |

As of December 31, 2025, the HRA's investment balances were as follows:

| Investment Type                       | Rating                 | Fair Value          | Investment Maturities (in Years) |                     |                   |
|---------------------------------------|------------------------|---------------------|----------------------------------|---------------------|-------------------|
|                                       |                        |                     | Less Than 1                      | 1-5                 | 6-10              |
| Federal National Mortgage Association | AA+                    | \$10,975,784        | \$ -                             | \$7,248,033         | \$3,727,751       |
| Federal Home Loan Mortgage Corp       | AA+                    | 12,520,343          | -                                | 5,950,658           | 6,569,685         |
| Local Government Bonds                | AA1, AA2, AAA, AA+, AA | 1,148,851           | 824,266                          | 324,585             | -                 |
| Brokered Certificates of Deposits     | N/R                    | 1,476,235           | 976,112                          | 500,123             | -                 |
| Money Market                          | N/R                    | 2,101,029           | 2,101,029                        | -                   | -                 |
| Total investments                     |                        | <u>\$28,222,242</u> | <u>\$3,901,407</u>               | <u>\$14,023,399</u> | <u>10,297,436</u> |
| Deposits                              |                        | 258,979             |                                  |                     |                   |
| Total cash and investments            |                        | <u>\$28,481,221</u> |                                  |                     |                   |

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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 that are based on quoted prices for similar assets or inputs that are observable either directly or indirectly. Level 3 investments are valued using inputs that are unobservable.

The City has the following recurring fair value measurements as of December 31, 2025:

| Investment Type                            | Fair Value          | Fair Value Measurement Using |                     |             |
|--------------------------------------------|---------------------|------------------------------|---------------------|-------------|
|                                            |                     | Level 1                      | Level 2             | Level 3     |
| Investments at fair value:                 |                     |                              |                     |             |
| Federal Farm Credit Bank                   | \$1,246,228         | \$ -                         | \$1,246,228         | \$ -        |
| Federal National Mortgage Association      | 16,698,476          | -                            | 16,698,476          | -           |
| Federal Home Loan Mortgage Corporation     | 28,660,880          | -                            | 28,660,880          | -           |
| Local Government Bonds                     | 10,953,804          | -                            | 10,953,804          | -           |
| US Treasury Notes                          | 396,140             | 396,140                      | -                   | -           |
| US Treasury Bills                          | 1,526,667           | 1,526,667                    | -                   | -           |
| State & Local Government Series Securities | 907,203             | -                            | 907,203             | -           |
| Brokered Certificates of Deposits          | 2,739,124           | -                            | 2,739,124           | -           |
|                                            | <u>\$63,128,522</u> | <u>\$1,922,807</u>           | <u>\$61,205,715</u> | <u>\$ -</u> |
| Investments not categorized:               |                     |                              |                     |             |
| Money market                               | 2,777,866           |                              |                     |             |
| Total                                      | <u>\$65,906,388</u> |                              |                     |             |

The HRA has the following recurring fair value measurements as of December 31, 2025:

| Investment Type                       | Fair Value          | Fair Value Measurement Using |                     |             |
|---------------------------------------|---------------------|------------------------------|---------------------|-------------|
|                                       |                     | Level 1                      | Level 2             | Level 3     |
| Investments at fair value:            |                     |                              |                     |             |
| Federal National Mortgage Association | \$10,975,784        | \$ -                         | \$10,975,784        | \$ -        |
| Federal Home Loan Mortgage Corp       | 12,520,343          | -                            | 12,520,343          | -           |
| Local Government Bonds                | 1,148,851           | -                            | 1,148,851           | -           |
| Brokered Certificates of Deposits     | 1,476,235           | -                            | 1,476,235           | -           |
| Subtotal                              | <u>\$26,121,213</u> | <u>\$ -</u>                  | <u>\$26,121,213</u> | <u>\$ -</u> |
| Investments not categorized:          |                     |                              |                     |             |
| Money market                          | <u>2,101,029</u>    |                              |                     |             |
| Total                                 | <u>\$28,222,242</u> |                              |                     |             |

**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, 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.

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**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 only those investment instruments authorized by Minnesota Statutes. The City's investment policy does not place further restrictions on investment options.

**Concentration of credit risk** – 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 and HRA places no limit on the amount the City or HRA 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 National Mortgage Association  | 25.34% |
| Federal Home Loan Mortgage Corporation | 43.49% |

Investments in a single issuer exceeding 5% of the HRA's overall investment portfolio are in various holdings as follows:

|                                       |        |
|---------------------------------------|--------|
| Federal National Mortgage Association | 38.89% |
| Federal Home Loan Mortgage Corp       | 44.36% |

### 3. Receivables

Significant receivables balances not expected to be collected within one year of December 31, 2025 are as follows:

|                                | Primary Government |                 |                     |                      |                   |                 |                    |
|--------------------------------|--------------------|-----------------|---------------------|----------------------|-------------------|-----------------|--------------------|
|                                | Major Funds        |                 |                     |                      |                   |                 |                    |
|                                | General            | Debt Service    | Street Improvements | Community Investment | Park Improvements | Nonmajor Funds  | Total              |
| Special assessments receivable | \$112,398          | \$ -            | \$975,207           | \$67                 | \$ -              | \$70,180        | \$1,157,852        |
| Delinquent property taxes      | 106,200            | 33,300          | -                   | 100                  | 100               | 4,200           | 143,900            |
| Lease Receivable               | 1,673,153          | -               | -                   | -                    | -                 | -               | 1,673,153          |
|                                | <u>\$1,891,751</u> | <u>\$33,300</u> | <u>\$975,207</u>    | <u>\$167</u>         | <u>\$100</u>      | <u>\$74,380</u> | <u>\$2,974,905</u> |
|                                |                    |                 |                     |                      |                   |                 |                    |
|                                | HRA Component Unit |                 |                     |                      |                   |                 |                    |
|                                | Major Funds        |                 |                     |                      |                   |                 |                    |
|                                | General Fund       | Housing Loan    | BAE Northern Stacks | Total                |                   |                 |                    |
| Mortgage receivable            | \$ -               | \$5,261,889     | \$ -                | \$5,261,889          |                   |                 |                    |

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**4. Lease Receivable**

The City leases a portion of city owned sites for antenna rentals as follows:

| <u>Tower Leases</u>              | <u>Estimated<br/>Ending Term *</u> | <u>Estimated Range of Monthly<br/>Payments During Lease Term</u> | <u>Annual Adjustment Escalator</u> |
|----------------------------------|------------------------------------|------------------------------------------------------------------|------------------------------------|
| Dish Wireless - Commons Tower #1 | 5/1/2033                           | \$2,000 - \$3,103                                                | 5% every 5 years                   |
| AT&T - Marion Hills              | 7/1/2025**                         | \$3,374 - \$3,906                                                | Greater of 5% or CPI-U             |
| AT&T - Public Works Garage       | 11/30/2028                         | \$3,759 - \$5,037                                                | Greater of 5% or CPI-U             |
| T-Mobile - Marion Hills          | 6/17/2032                          | \$3,039 - \$3,705                                                | Greater of 2% or CPI-U up to 5%    |
| T-Mobile - Commons Tower #1      | 7/17/2045                          | \$3,098 - \$4,697                                                | Greater of 2% or CPI-U up to 5%    |
| Verizon - Commons Tower #1       | 6/30/2033                          | \$3,610 - \$5,147                                                | Greater of 5% or CPI-U             |
| Verizon - TH65 Tower #2          | 2/13/2034                          | \$3,610 - \$5,147                                                | Greater of 5% or CPI-U             |

\* This is the period covered in which the lessor believes it is reasonably certain that the lease will be extended through.

\*\* Lease terminated in 2025 as expected.

The leases are measured at the present value of the future minimum lease payments expected to be received during the lease term at a discount rate of 5.50% which is based on the rate available to finance acquisitions over the same period.

At December 31, 2025, the City recorded \$1,831,924 in leases receivables and deferred inflows of resources for these arrangements.

Total revenue recognized in relation to these leases is as follows:

|                                                         |                         |
|---------------------------------------------------------|-------------------------|
| Amortization of lease-related deferred inflows:         |                         |
| Antenna site leases                                     | \$163,600               |
| Interest Revenue                                        | <u>105,562</u>          |
| Total revenue recognized<br>in relation to lease assets | <u><u>\$269,162</u></u> |

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**5. 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<br>Taxes | Special<br>Assessments | Total              |
|------------------------------------------------|-------------------|------------------------|--------------------|
| Major funds:                                   |                   |                        |                    |
| General                                        | \$191,366         | \$156,559              | \$347,925          |
| Debt Service                                   | 59,912            | -                      | 59,912             |
| Street Improvements                            | -                 | 1,358,372              | 1,358,372          |
| Community Investment                           | 145               | 93                     | 238                |
| Park Improvements                              | 133               | -                      | 133                |
| Nonmajor                                       | 7,504             | 97,754                 | 105,258            |
| Total unavailable revenue - Primary Government | <u>\$259,060</u>  | <u>\$1,612,778</u>     | <u>\$1,871,838</u> |

|                                                | Property<br>Taxes | Notes<br>Receivable | Land held<br>for Resale | Total              |
|------------------------------------------------|-------------------|---------------------|-------------------------|--------------------|
| Major funds:                                   |                   |                     |                         |                    |
| General                                        | \$9,522           | \$400,000           | \$621,120               | \$1,030,642        |
| BAE Northern Stacks                            | 64                | -                   | -                       | 64                 |
| Holly Center                                   | 17                | -                   | -                       | 17                 |
| Nonmajor                                       | 9,184             | -                   | 83,660                  | 92,844             |
| Total unavailable revenue - HRA Component Unit | <u>\$18,787</u>   | <u>\$400,000</u>    | <u>\$704,780</u>        | <u>\$1,123,567</u> |



**THE CITY OF FRIDLEY, MINNESOTA**  
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**6. Capital and Right-to-Use Lease Assets**

Capital asset, right-to-use lease asset, and right-to-use subscription-based IT arrangements activity for the year ended December 31, 2025 was as follows:

| <b>Primary Government</b>                                  | <b>Beginning<br/>Balance</b> | <b>Increases</b>    | <b>Decreases</b>   | <b>Ending<br/>Balance</b> |
|------------------------------------------------------------|------------------------------|---------------------|--------------------|---------------------------|
| Governmental activities:                                   |                              |                     |                    |                           |
| Capital assets, not being depreciated or amortized:        |                              |                     |                    |                           |
| Land                                                       | \$5,692,954                  | \$ -                | \$ -               | \$5,692,954               |
| Construction in progress                                   | 3,007,520                    | 13,950,396          | (802,669)          | 16,155,247                |
| Total capital assets, not being depreciated or amortized   | <u>8,700,474</u>             | <u>13,950,396</u>   | <u>(802,669)</u>   | <u>21,848,201</u>         |
| Capital assets, being depreciated and amortized:           |                              |                     |                    |                           |
| Buildings and structures                                   | 58,834,616                   | 653,153             | (130,930)          | 59,356,839                |
| Machinery and equipment                                    | 17,843,930                   | 2,078,023           | (715,025)          | 19,206,928                |
| Improvements                                               | 8,594,000                    | 1,185,543           | (269,895)          | 9,509,648                 |
| Infrastructure                                             | 44,814,503                   | 500,141             | (288,065)          | 45,026,579                |
| Lease vehicles                                             | 1,315,352                    | 295,093             | -                  | 1,610,445                 |
| Subscription-based IT arrangements                         | 558,971                      | -                   | -                  | 558,971                   |
| Total capital assets, being depreciated and amortized      | <u>131,961,372</u>           | <u>4,711,953</u>    | <u>(1,403,915)</u> | <u>135,269,410</u>        |
| Less accumulated depreciation and amortization for:        |                              |                     |                    |                           |
| Buildings and structures                                   | 14,386,243                   | 2,328,122           | (130,930)          | 16,583,435                |
| Machinery and equipment                                    | 10,491,017                   | 1,608,183           | (696,134)          | 11,403,066                |
| Improvements                                               | 2,982,387                    | 432,265             | (269,895)          | 3,144,757                 |
| Infrastructure                                             | 24,279,164                   | 1,496,070           | (288,065)          | 25,487,169                |
| Lease vehicles                                             | 312,778                      | 343,042             | -                  | 655,820                   |
| Subscription-based IT arrangements                         | 140,076                      | 170,861             | -                  | 310,937                   |
| Total accumulated depreciation and amortization            | <u>52,591,665</u>            | <u>6,378,543</u>    | <u>(1,385,024)</u> | <u>57,585,184</u>         |
| Total capital assets being depreciated and amortized - net | <u>79,369,707</u>            | <u>(1,666,590)</u>  | <u>(18,891)</u>    | <u>77,684,226</u>         |
| Governmental activities capital assets - net               | <u>\$88,070,181</u>          | <u>\$12,283,806</u> | <u>(\$821,560)</u> | <u>\$99,532,427</u>       |

**THE CITY OF FRIDLEY, MINNESOTA**  
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| <b>Primary Government</b>                                  | <b>Ending<br/>Balance</b>    | <b>Increases</b>   | <b>Decreases</b>   | <b>Ending<br/>Balance</b> |
|------------------------------------------------------------|------------------------------|--------------------|--------------------|---------------------------|
| Business-type activities:                                  |                              |                    |                    |                           |
| Capital assets, not being depreciated or amortized:        |                              |                    |                    |                           |
| Land                                                       | \$699,047                    | \$ -               | \$ -               | \$699,047                 |
| Construction in progress                                   | 486,791                      | 1,037,463          | (188,800)          | 1,335,454                 |
| Total capital assets, not being depreciated or amortized   | <u>1,185,838</u>             | <u>1,037,463</u>   | <u>(188,800)</u>   | <u>2,034,501</u>          |
| Capital assets, being depreciated and amortized:           |                              |                    |                    |                           |
| Buildings and structures                                   | 9,784,339                    | -                  | (43,565)           | 9,740,774                 |
| Machinery and equipment                                    | 5,524,230                    | 530,084            | (160,778)          | 5,893,536                 |
| Infrastructure                                             | 52,703,011                   | 2,382,414          | (205,733)          | 54,879,692                |
| Lease buildings                                            | 919,604                      | -                  | -                  | 919,604                   |
| Lease vehicles                                             | 218,313                      | 34,635             | -                  | 252,948                   |
| Total capital assets, being depreciated and amortized      | <u>69,149,497</u>            | <u>2,947,133</u>   | <u>(410,076)</u>   | <u>71,686,554</u>         |
| Less accumulated depreciation and amortization for:        |                              |                    |                    |                           |
| Buildings and structures                                   | 4,888,926                    | 454,706            | (43,565)           | 5,300,067                 |
| Machinery and equipment                                    | 4,153,414                    | 314,648            | (160,778)          | 4,307,284                 |
| Infrastructure                                             | 31,487,508                   | 1,268,277          | (205,733)          | 32,550,052                |
| Lease buildings                                            | 403,729                      | 134,576            | -                  | 538,305                   |
| Lease vehicles                                             | 48,110                       | 45,395             | -                  | 93,505                    |
| Total accumulated depreciation and amortization            | <u>40,981,687</u>            | <u>2,217,602</u>   | <u>(410,076)</u>   | <u>42,789,213</u>         |
| Total capital assets being depreciated and amortized - net | <u>28,167,810</u>            | <u>729,531</u>     | <u>0</u>           | <u>28,897,341</u>         |
| Business-type activities capital assets - net              | <u>\$29,353,648</u>          | <u>\$1,766,994</u> | <u>(\$188,800)</u> | <u>\$30,931,842</u>       |
| <b>Component Unit</b>                                      | <b>Beginning<br/>Balance</b> | <b>Increases</b>   | <b>Decreases</b>   | <b>Ending<br/>Balance</b> |
| Capital assets, not being depreciated:                     |                              |                    |                    |                           |
| Land                                                       | <u>\$1,011,755</u>           | <u>\$ -</u>        | <u>\$ -</u>        | <u>\$1,011,755</u>        |

The City has recorded right-to-use lease assets for building space and vehicle leases. The City has recorded right-to-use subscription-based IT arrangement assets. The related leases and arrangements are discussed in the long-term liabilities footnote disclosure.

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

|                                                                       |                    |
|-----------------------------------------------------------------------|--------------------|
| Governmental activities:                                              |                    |
| General government                                                    | \$1,037,974        |
| Public safety                                                         | 1,506,481          |
| Public works, including depreciation of general infrastructure assets | 3,398,652          |
| Community development                                                 | 3,929              |
| Parks and recreation                                                  | 431,507            |
| Total - governmental activities                                       | <u>\$6,378,543</u> |
| Business-type activities:                                             |                    |
| Liquor                                                                | \$187,973          |
| Water                                                                 | 1,082,608          |
| Sewer                                                                 | 488,174            |
| Storm water                                                           | 458,847            |
| Total - business-type activities                                      | <u>\$2,217,602</u> |

**THE CITY OF FRIDLEY, MINNESOTA**  
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**7. Long-Term Liabilities**

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.

As of December 31, 2025, the long-term bonded debt of the City consisted of the following:

**Governmental Activities:**

|                                                                                                                                                                                                               |                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| \$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%                           | \$38,630,000      |
| \$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%            | 860,000           |
| \$20,730,000 General Obligation Tax Abatement bonds, Series 2022A due in varying installments of \$965,000 - \$1,855,000, beginning February 1, 2024 through February 1, 2038; interest at 4.00% - 5.00%      | 18,750,000        |
| Unamortized premium                                                                                                                                                                                           | <u>2,527,580</u>  |
| Subtotal governmental activities                                                                                                                                                                              | <u>70,277,580</u> |

**Business-Type Activities:**

|                                                                                                                                                                             |                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| \$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% | 1,865,000                  |
| Unamortized premium                                                                                                                                                         | <u>61,158</u>              |
| Subtotal business-type activities                                                                                                                                           | <u>1,926,158</u>           |
| Total primary government                                                                                                                                                    | <u><u>\$72,203,738</u></u> |

On October 3, 2025, the City entered into a project loan agreement with the Minnesota Public Facilities Authority – the G.O. Water Revenue Note of 2025A. The agreement provides for a loan up to \$2,938,350 to fund water treatment capital improvements. The loan will be disbursed to the City only when disbursement requests are submitted to the Authority and disbursement requests must be for eligible costs. The City has until June 30, 2029 to request loan disbursements and is not obligated to draw the full amount of the loan. As of December 31, 2025, no loan proceeds had been requested by or disbursed to the City.

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Annual debt service requirements to maturity for general obligation and revenue bonds are as follows:

| Year Ending<br>December 31, | Primary Government      |                     |                     |                    |                     |                    |                          |                  |
|-----------------------------|-------------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------------|------------------|
|                             | Governmental Activities |                     |                     |                    |                     |                    | Business-Type Activities |                  |
|                             | G.O. Improvement        |                     | G.O. Tax Increment  |                    | G.O. Tax Abatement  |                    | Revenue Bonds            |                  |
|                             | Principal               | Interest            | Principal           | Interest           | Principal           | Interest           | Principal                | Interest         |
| 2026                        | \$1,695,000             | \$1,289,738         | \$860,000           | \$270,288          | \$1,065,000         | \$840,825          | \$295,000                | \$35,163         |
| 2027                        | 1,780,000               | 1,211,763           | 930,000             | 225,538            | 1,120,000           | 786,200            | 300,000                  | 29,212           |
| 2028                        | 1,850,000               | 1,139,163           | 975,000             | 177,912            | 1,175,000           | 728,825            | 310,000                  | 23,113           |
| 2029                        | 1,925,000               | 1,073,288           | 1,025,000           | 143,287            | 1,230,000           | 668,700            | 315,000                  | 16,862           |
| 2030                        | 1,985,000               | 1,014,637           | 1,045,000           | 122,587            | 1,295,000           | 605,575            | 320,000                  | 10,512           |
| 2031                        | 2,040,000               | 954,263             | 1,065,000           | 101,487            | 1,360,000           | 539,200            | 325,000                  | 3,656            |
| 2032                        | 2,105,000               | 890,771             | 1,085,000           | 79,987             | 1,425,000           | 469,575            | -                        | -                |
| 2033                        | 2,170,000               | 822,619             | 1,105,000           | 58,087             | 1,500,000           | 396,450            | -                        | -                |
| 2034                        | 2,240,000               | 750,956             | 1,130,000           | 35,737             | 1,575,000           | 319,575            | -                        | -                |
| 2035                        | 2,315,000               | 676,937             | 1,150,000           | 12,219             | 1,650,000           | 247,200            | -                        | -                |
| 2036                        | 2,390,000               | 600,481             | -                   | -                  | 1,715,000           | 179,900            | -                        | -                |
| 2037                        | 2,465,000               | 520,047             | -                   | -                  | 1,785,000           | 109,900            | -                        | -                |
| 2038                        | 2,550,000               | 433,825             | -                   | -                  | 1,855,000           | 37,100             | -                        | -                |
| 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                       | <u>\$38,630,000</u>     | <u>\$12,173,513</u> | <u>\$10,370,000</u> | <u>\$1,227,129</u> | <u>\$18,750,000</u> | <u>\$5,929,025</u> | <u>\$1,865,000</u>       | <u>\$118,518</u> |

Lease agreements that qualify as other than short-term leases under GASB 87 have been recorded at the present value of the future minimum lease payments as of the date of lease commencement.

The City has entered into an agreement to lease building space. The lease requires 82 monthly lease payments that range from \$12,153 - \$13,975. The lease liability is measured at a discount rate of 5.50%, which was the City's incremental borrowing rate at the time of issuance. The lease requires the City to pay a portion of the operating costs of the building. As a result of the lease, the City has recorded a right-to-use lease asset with a net book value of \$381,299 and lease liability of \$439,059 on December 31, 2025.

The City has entered into 44 agreements to lease vehicles with terms up to 72 months. The leases require monthly payments ranging from \$395-\$1,594. The lease liabilities are measured at discount rates implicit in the lease ranging from 7.08% - 8.37%. As a result of these agreements, the City has recorded right-to-use lease assets with a net book value totaling \$1,114,068 with a lease liability of \$1,019,765 at December 31, 2025.

Total expense related to the lease vehicles and buildings for the year ended December 31, 2025 is as follows:

|                                                                         |                  |
|-------------------------------------------------------------------------|------------------|
| Amortization expense by asset class:                                    |                  |
| Buildings                                                               | \$134,576        |
| Vehicles                                                                | 388,437          |
| Total amortization expense                                              | <u>523,013</u>   |
| Variable lease expense                                                  | 169,342          |
| Interest on lease liabilities                                           | <u>113,115</u>   |
| Total expense recognized in relation to<br>lease vehicles and buildings | <u>\$805,470</u> |

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The net present value of the minimum lease payments as of December 31, 2025 was as follows:

| Year Ending<br>December 31, | Business-Type Activities |                 |                  |                  |                 |                  |
|-----------------------------|--------------------------|-----------------|------------------|------------------|-----------------|------------------|
|                             | Lease Building           |                 |                  | Lease Vehicles   |                 |                  |
|                             | Principal                | Interest        | Total            | Principal        | Interest        | Total            |
| 2026                        | \$147,230                | \$20,474        | \$167,704        | \$49,206         | \$11,136        | \$60,342         |
| 2027                        | 155,535                  | 12,169          | 167,704          | 53,147           | 7,195           | 60,342           |
| 2028                        | 136,294                  | 3,459           | 139,753          | 41,219           | 3,254           | 44,473           |
| 2029                        | -                        | -               | -                | 16,965           | 871             | 17,836           |
| 2030                        | -                        | -               | -                | 5,693            | 169             | 5,862            |
| Total                       | <u>\$439,059</u>         | <u>\$36,102</u> | <u>\$475,161</u> | <u>\$166,230</u> | <u>\$22,625</u> | <u>\$188,855</u> |

| Year Ending<br>December 31, | Governmental Activities |                  |                  |
|-----------------------------|-------------------------|------------------|------------------|
|                             | Lease Vehicles          |                  |                  |
|                             | Principal               | Interest         | Total            |
| 2026                        | \$302,011               | \$55,853         | \$357,864        |
| 2027                        | 282,759                 | 32,530           | 315,289          |
| 2028                        | 175,150                 | 13,396           | 188,546          |
| 2029                        | 63,536                  | 4,720            | 68,256           |
| 2030                        | 30,079                  | 768              | 30,847           |
| Total                       | <u>\$853,535</u>        | <u>\$107,267</u> | <u>\$960,802</u> |

The City has four right-to-use subscription-based IT arrangements. The terms of the agreements range between 36 – 60 months. The agreements require annual payments ranging from \$12,880 - \$107,504. The subscription-based IT arrangement liabilities are measured at a discount rate of 7.50%, which was the City's incremental borrowing rate at the time of issuance. As a result of these agreements, the City has recorded a right-to-use subscription-based IT arrangement asset with a net book value totaling \$248,034 and a lease liability of \$130,199. There were no variable payments associated with the agreement.

|                                                                                  |                  |
|----------------------------------------------------------------------------------|------------------|
| Amortization expense by asset class:                                             |                  |
| Subscription-based IT arrangement                                                | \$170,861        |
| Total amortization expense                                                       | <u>170,861</u>   |
| Interest on subscription-based IT arrangement liabilities                        |                  |
|                                                                                  | <u>17,571</u>    |
| Total expense recognized in relation to subscription-based IT arrangement assets |                  |
|                                                                                  | <u>\$188,432</u> |

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Long-term liability activity for the year ended December 31, 2025 was as follows:

|                                                  | Beginning<br>Balance | Additions        | Reductions           | Ending<br>Balance   | Due Within<br>One Year |
|--------------------------------------------------|----------------------|------------------|----------------------|---------------------|------------------------|
| <b>Governmental activities:</b>                  |                      |                  |                      |                     |                        |
| Bonds payable:                                   |                      |                  |                      |                     |                        |
| G.O. improvement bonds                           | \$40,245,000         | \$ -             | (\$1,615,000)        | \$38,630,000        | \$1,695,000            |
| G.O. tax increment bonds                         | 11,190,000           | -                | (820,000)            | 10,370,000          | 860,000                |
| G.O. tax abatement bonds                         | 19,765,000           | -                | (1,015,000)          | 18,750,000          | 1,065,000              |
| Total bonds payable                              | 71,200,000           | 0                | (3,450,000)          | 67,750,000          | 3,620,000              |
| Bond issuance premium/discount                   | 2,826,693            | -                | (299,113)            | 2,527,580           | -                      |
| Lease liability - vehicles                       | 935,438              | 203,687          | (285,590)            | 853,535             | 302,011                |
| Subscription-based IT arrangements liability     | 261,012              | -                | (130,814)            | 130,198             | 130,198                |
| Compensated absences**                           | 1,371,242            | 148,578          | -                    | 1,519,820           | 997,411                |
| Total governmental activities<br>long-term debt  | <u>\$76,594,385</u>  | <u>\$352,265</u> | <u>(\$4,165,517)</u> | <u>\$72,781,133</u> | <u>\$5,049,620</u>     |
| <b>Business-type activities:</b>                 |                      |                  |                      |                     |                        |
| Bonds payable:                                   |                      |                  |                      |                     |                        |
| G.O. revenue bonds                               | \$2,155,000          | \$ -             | (\$290,000)          | \$1,865,000         | \$295,000              |
| Bond issuance premium/discount                   | 72,995               | -                | (11,837)             | 61,158              | -                      |
| Lease liability - building                       | 578,429              | -                | (139,370)            | 439,059             | 147,230                |
| Lease liability - vehicles                       | 174,957              | 33,027           | (41,754)             | 166,230             | 49,206                 |
| Total business-type activities<br>long-term debt | <u>\$2,981,381</u>   | <u>\$33,027</u>  | <u>(\$482,961)</u>   | <u>\$2,531,447</u>  | <u>\$491,436</u>       |

\*\*The change in compensated absences is presented at the net amount.

All long-term bonded indebtedness outstanding at December 31, 2025 is backed by the full faith and credit of the City, including improvement and revenue bond issues. Delinquent assessments receivable at December 31, 2025 totaled \$20,256.

**Revenues Pledged**

Future revenue pledged for the payment of long-term debt is as follows:

| Bond Issue                | Use of<br>Proceeds          | Revenue Pledged               |                                     |                                           |                   | Remaining<br>Principal<br>and Interest | Current Year                      |                                |
|---------------------------|-----------------------------|-------------------------------|-------------------------------------|-------------------------------------------|-------------------|----------------------------------------|-----------------------------------|--------------------------------|
|                           |                             | Type                          | Percent of<br>Total<br>Debt Service | Debt Service<br>as a % of<br>Net Revenues | Term of<br>Pledge |                                        | Principal<br>and Interest<br>Paid | Pledged<br>Revenue<br>Received |
| 2022A                     | Park Improvements           | Property Taxes                | 100%                                | -                                         | 2020-<br>2038     | \$24,679,025                           | \$1,907,825                       | \$1,888,673                    |
| 2020A                     | Housing Redevelopment       | Tax Increment                 | 100%                                | 100.0%                                    | 2020-<br>2026     | 881,500                                | 883,500                           | 883,500                        |
| 2019A                     | Housing Redevelopment       | Tax Increment                 | 100%                                | 100.0%                                    | 2020-<br>2035     | 10,715,629                             | 248,788                           | 248,788                        |
| 2017A                     | Building Improvements       | Property Taxes                | 100%                                | 95.06%                                    | 2017-<br>2042     | 50,803,513                             | 2,987,488                         | 2,876,613                      |
| 2016A Water Revenue Bonds | Infrastructure Improvements | Water Customer<br>Net Revenue | 100%                                | 12.88%                                    | 2016-<br>2031     | 1,983,518                              | 331,012                           | 5,675,275                      |

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**8. 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). These plan provisions are established and administered according to Minnesota Statutes, Chapters 353, 353D, 353E, 353G and 356. Minnesota Statutes Chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

**1. General Employees Retirement Plan (General Plan)**

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

**2. Public Employees Police and Fire Retirement Plan (Police and Fire Plan)**

Membership in the Police and Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police and Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

**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. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

**1. General Employees Plan Benefits**

The General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989 receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first ten years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced retirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25% for each month under age 65. Members with



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30 or more years of service can retire at any age with a reduction of 0.25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2025 annual increase was 1.25%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

**2. Police and Fire Plan Benefits**

Benefits for Police and Fire Plan members hired before July 1, 2012, are vested after three years of service. Members hired on or after July 1, 2012, are 50% vested after five years of service and 100% vested after ten years. After five years, vesting increase by 10% each full year of service until members are 100% vested after ten years. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417% each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is 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. 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 prorated increase.

**C. Contributions**

Minnesota Statutes Chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

**1. General Employees Fund Contributions**

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and the City was required to contribute 7.50% for General Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2025 were \$662,138. The City's contributions were equal to the required contributions as set by state statute.

**2. Police and Fire Fund Contributions**

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2025 and the City was required to contribute 17.70% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2025 were \$1,114,968. The City's contributions were equal to the required contributions as set by state statute.

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**D. Pension Costs**

1. General Employees Fund Pension Costs

At December 31, 2025, the City reported a liability of \$3,207,492 for its proportionate share of the General Employees Fund'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 \$77,375.

|                                                                                                |                           |
|------------------------------------------------------------------------------------------------|---------------------------|
| City's proportionate share of the net pension liability                                        | \$3,207,492               |
| State of Minnesota's proportionate share of the net pension liability associated with the City | 77,375                    |
| Total                                                                                          | <u><u>\$3,284,867</u></u> |

The net pension liability was measured as of June 30, 2025, 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, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0968% at the end of the measurement period and 0.1010% for the beginning of the period.

For the year ended December 31, 2025, the City recognized pension expense of (\$172,022) for its proportionate share of the General Plan's pension expense. In addition, the City recognized an additional (\$11,868) as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2025, the City reported General Employees Fund deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                  | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|----------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Differences between expected and actual economic experience                      | \$304,628                                 | \$ -                                     |
| Changes in actuarial assumptions                                                 | 77,284                                    | 727,288                                  |
| Net difference between projected and actual earnings on pension plan investments | -                                         | 1,302,341                                |
| Changes in proportion                                                            | 90,697                                    | 198,607                                  |
| Employer contributions subsequent to the measurement date                        | 329,140                                   | -                                        |
| Total                                                                            | <u><u>\$801,749</u></u>                   | <u><u>\$2,228,236</u></u>                |

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The \$329,140 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, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending<br>December 31, | Pension<br>Expense   |
|-----------------------------|----------------------|
| 2026                        | (\$360,407)          |
| 2027                        | (675,221)            |
| 2028                        | (492,003)            |
| 2029                        | (227,996)            |
| 2030                        | -                    |
| Thereafter                  | -                    |
|                             | <u>(\$1,755,627)</u> |

2. Police and Fire Fund Pension Costs

At December 31, 2025, the City reported a liability of \$4,662,849 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2025 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, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.3980% at the end of the measurement period and 0.3964% for the beginning of the period.

The State of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2025. The contribution consisted of \$9 million in direct state aid that meets the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state aid was paid on October 1, 2024. The direct state aid payment will increase by \$17.7 million which was paid on October 1, 2025. Thereafter, by October 1 of each year, the state will pay \$26.7 million to the Police and Fire Fund until the fund is 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis). The \$9 million in supplemental state aid will continue until the fund and the State Patrol Plan (administered by the Minnesota State Retirement System) are 100% funded for three consecutive years (on an actuarial value of assets basis). The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$161,637.

|                                                                                                |                    |
|------------------------------------------------------------------------------------------------|--------------------|
| City's proportionate share of the net pension liability                                        | \$4,662,849        |
| State of Minnesota's proportionate share of the net pension liability associated with the City | 161,637            |
| Total                                                                                          | <u>\$4,824,486</u> |

For the year ended December 31, 2025, the City recognized pension expense of \$1,108,305 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized an additional \$78,208 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire Fund special funding situation.

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The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid, because this contribution was not considered to meet the definition of a special funding situation. The City recognized \$35,817 for the year ended December 31, 2025 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, 2025, the City reported Police and Fire Fund deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                  | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|----------------------------------------------------------------------------------|-----------------------------------|----------------------------------|
| Differences between expected and actual economic experience                      | \$2,155,481                       | \$ -                             |
| Changes in actuarial assumptions                                                 | 3,539,021                         | 5,848,620                        |
| Net difference between projected and actual earnings on pension plan investments | -                                 | 2,079,007                        |
| Changes in proportion                                                            | 70,478                            | 97,350                           |
| Employer contributions subsequent to the measurement date                        | 561,905                           | -                                |
| Total                                                                            | <u>\$6,326,885</u>                | <u>\$8,024,977</u>               |

The \$561,905 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, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending<br>December 31, | Pension<br>Expense   |
|-----------------------------|----------------------|
| 2026                        | \$1,072,805          |
| 2027                        | (1,028,945)          |
| 2028                        | (2,301,355)          |
| 2029                        | (128,908)            |
| 2030                        | 126,406              |
| Thereafter                  | -                    |
|                             | <u>(\$2,259,997)</u> |

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

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**E. Actuarial Methods and Assumptions**

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2025, using the entry-age normal actuarial cost method and the following actuarial assumptions:

|                           |                |
|---------------------------|----------------|
| Inflation                 | 2.25% per year |
| Investment Rate of Return | 7.00%          |

The long-term investment rate of return is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.00% is within that range.

Benefit increases after retirement are assumed to be 1.50% for the General Plan and 1.00% for the Police and Fire Plan.

Salary growth assumptions in the General Plan range in annual increments from 11.50% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range in annual increments from 10.75% after one year of service to 3.0% after 23 years of service.

Mortality rates for the General Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Plan are reviewed every four years. The General Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation. The Police and Fire Plan was reviewed in 2024. The assumption changes were adopted by the board and become effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2025:

**General Employees Fund**

**Changes in Actuarial Assumptions:**

- The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.50%.

**Changes in Plan Provisions:**

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1.00% and 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.50%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1.00% and 1.50%.
- The 1.00% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

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**Police and Fire Fund**

**Changes in Actuarial Assumptions:**

- Assumed rates of salary increases were reduced slightly.
- Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements.
- Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment.
- Assumed rates of disabled retirement were significantly increased, especially for ages over age 30.
- Continued use of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience.
- Percent married assumption for female retirees lowered from 70% to 65%.
- Minor changes were made to form of payment assumptions for retirees.
- Minor changes were made to assumptions made with respect to missing participant data.
- The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

**Changes in Plan Provisions:**

- The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase).
- The January 1, 2026 benefit increase changed from 1.00% to 3.00%; subsequent January 1 increases will be 1.00%.
- The threshold to end the \$9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police and Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police and Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis).
- The threshold to end the additional \$9 million annual state aid contribution changed from the earlier of July 1, 2048 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis).
- An additional \$17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048.
- Joint and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

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<br>Allocation | Long-Term Expected<br>Real Rate of Return |
|----------------------|----------------------|-------------------------------------------|
| Domestic equity      | 33.5%                | 5.10%                                     |
| International equity | 16.5%                | 5.30%                                     |
| Fixed income         | 25.0%                | 0.75%                                     |
| Private markets      | 25.0%                | 5.90%                                     |
| Total                | 100%                 |                                           |

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**F. Discount Rate**

The discount rate used to measure the total pension liability in 2025 was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Plan and Police and Fire Plan were projected to be available to make all projected future benefit payments of current plan members. The long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**G. Pension Liability Sensitivity**

The following presents the City's proportionate share of the net pension liability, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current discount rate:

|                                                                          | <u>1% Decrease in<br/>Discount Rate</u> | <u>Current<br/>Discount Rate</u> | <u>1% Increase in<br/>Discount Rate</u> |
|--------------------------------------------------------------------------|-----------------------------------------|----------------------------------|-----------------------------------------|
| Proportionate share of the<br>General Plan net pension liability         | \$7,790,494                             | \$3,207,492                      | (\$510,355)                             |
| Proportionate share of the Police and<br>Fire Plan net pension liability | \$12,217,652                            | \$4,662,849                      | (\$1,540,837)                           |

**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](http://www.mnpera.org).

**I. Pension Expense**

Pension expense recognized by the City for the year ended December 31, 2025 is as follows:

|                      |                           |
|----------------------|---------------------------|
| General Plan         | (\$183,890)               |
| Police and Fire Plan | <u>1,186,513</u>          |
| Total                | <u><u>\$1,002,623</u></u> |

**9. 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.

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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 2025 were:

| <u>Contribution Amount</u> |                                       | <u>Percentage of Covered Payroll</u> |    | <u>Required Rate</u> |
|----------------------------|---------------------------------------|--------------------------------------|----|----------------------|
| <u>Employee</u>            | <u>Employer<br/>(Pension Expense)</u> |                                      |    |                      |
| \$2,159                    | \$2,159                               | 5%                                   | 5% | 5%                   |

**10. 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 received on-behalf payments of \$291,001 and \$255,339 in State Aid to the Association for December 31, 2025 and 2024, respectively. This transaction is recorded as revenue and expenditures in the City's financial statements.

During 2025 and as of December 31, 2025, the Association held no securities issued by the City or other related parties.

As of December 31, 2024, the Fridley Firefighters Relief Association joined the Statewide Volunteer Firefighter (SVF) plan.



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**11. Post-Employment Benefits Other Than Pensions (OPEB)**

**A. Plan Description**

In addition to providing the pension benefits described in Notes 8 and 9, the City provides post employment health care benefits, as defined in paragraph B, through its group health insurance plan (the plan). The plan is a single-employer defined benefit OPEB plan administered by the City. The authority to provide these benefits is established in Minnesota Statutes Sections 471.61 Subd. 2a and 299A.465. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and collective bargaining agreements with employee groups. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**B. Benefits Provided**

The City is required by State Statute to allow retirees to continue participation in the City's group health insurance plan if the individual terminates service with the City through service retirement or disability retirement. Covered spouses may continue coverage after the retiree's death. The surviving spouse of an active employee may continue coverage in the group health insurance plan after the employee's death.

The City provides health coverage for peace officers or firefighters disabled or killed in the line of duty in accordance with Minnesota Statute 299A.465. The amount of coverage provided is equal to the employer portion of health insurance premiums that would have otherwise been paid if the officer or firefighter was an active employee. During 2025, benefits were provided to five 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, 2025 actuarial valuation date, participants of the plan consisted of:

|                                     |            |
|-------------------------------------|------------|
| Active employees                    | 149        |
| Inactive employees or beneficiaries |            |
| currently receiving benefits        | 5          |
| Total                               | <u>154</u> |

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**D. Total OPEB Liability and Changes in Total OPEB Liability**

The City's total OPEB liability of \$2,548,145 was measured as of January 1, 2025 and was determined by an actuarial valuation as of January 1, 2025. Changes in the total OPEB liability during 2025 were:

|                                                    |                           |
|----------------------------------------------------|---------------------------|
| Balance - beginning of year                        | \$2,746,170               |
| Changes for the year:                              |                           |
| Service cost                                       | 41,168                    |
| Interest cost                                      | 101,728                   |
| Changes of benefit terms                           | -                         |
| Differences between expected and actual experience | (139,714)                 |
| Changes in assumptions                             | (124,523)                 |
| Benefit payments                                   | (76,684)                  |
| Net changes                                        | <u>(198,025)</u>          |
| Balance - end of year                              | <u><u>\$2,548,145</u></u> |

There were no plan changes since the measurement date of January 1, 2025.

**E. Actuarial Assumptions and Other Inputs**

The total OPEB liability in the January 1, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                                          |                                                                                                       |
|------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Inflation                                | 2.50%                                                                                                 |
| Salary increases                         | Service graded increases ranging from 3% - 11.75%                                                     |
| Discount rate                            | 4.20%                                                                                                 |
| 20-year municipal bond yield             | 4.20%                                                                                                 |
| Healthcare cost trend rates              | 6.50% as of January 1, 2025 grading to 5.00% over 6 years<br>and then to 4.00% over the next 48 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 Pub-2010 Public Retirement Plans Headcount – Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.

The actuarial assumptions (retirement withdrawal) used in the January 1, 2025 valuation are similar to those used to value pension liabilities for Minnesota public employees. The rates are based on the most recent four-year experience study for the Public Employees Retirement Associated of Minnesota General Employees Plan completed in 2023 and a review of the inflation assumption.

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**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 or 1% higher than the current discount rate 4.20%:

|                      | 1% Decrease<br>(3.20%) | Discount Rate<br>(4.20%) | 1% Increase<br>(5.20%) |
|----------------------|------------------------|--------------------------|------------------------|
| Total OPEB liability | \$2,883,601            | \$2,548,145              | \$2,267,678            |

**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 or 1% higher than the current healthcare cost trend rates of 6.50% grading to 5.00% over 6 years and then to 4.00% over the next 48 years:

|                      | 1% Decrease<br>(5.50% decreasing to 4.00%) | Healthcare Cost<br>Trend Rates<br>(6.50% decreasing to 5.00%) | 1% Increase<br>(7.50% decreasing to 6.00%) |
|----------------------|--------------------------------------------|---------------------------------------------------------------|--------------------------------------------|
| Total OPEB liability | \$2,260,464                                | \$2,548,145                                                   | \$2,889,541                                |

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

For the year ended December 31, 2025, the City recognized \$291,035 of OPEB expense. At December 31, 2025, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

|                                                     | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|-----------------------------------------------------|-----------------------------------|----------------------------------|
| Difference between expected and actual experience   | \$1,025,056                       | \$224,531                        |
| Changes in actuarial assumptions                    | 167,651                           | 369,002                          |
| Contributions subsequent to<br>the measurement date | 79,499                            | -                                |
| Total                                               | <u>\$1,272,206</u>                | <u>\$593,533</u>                 |

**THE CITY OF FRIDLEY, MINNESOTA**  
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\$79,499 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, 2026. Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ended<br>December 31, | OPEB<br>Expense |
|----------------------------|-----------------|
| 2026                       | \$148,142       |
| 2027                       | 112,616         |
| 2028                       | 93,946          |
| 2029                       | 110,200         |
| 2030                       | 110,196         |
| Thereafter                 | 24,074          |

The OPEB liability will be liquidated by the General, Water, Sewer, Storm Water and Liquor funds.

**12. Interfund Receivables, Payables and Transfers**

Interfund payables and receivables are representative of lending/borrowing arrangements to cover deficit cash balances (unless otherwise indicated below) at the end of the fiscal year.

Interfund receivables and payables of the City are as follows:

|                                                  | Interfund<br>Receivables | Interfund<br>Payables |
|--------------------------------------------------|--------------------------|-----------------------|
| Due From/Due To:                                 |                          |                       |
| Major Funds:                                     |                          |                       |
| General Fund                                     | \$81,693                 | \$ -                  |
| Community Investment (1) (2)                     | 1,808,725                | -                     |
| Water (1) (2)                                    | -                        | 1,733,725             |
| Sewer (2)                                        | -                        | 45,000                |
| Storm Water (2)                                  | -                        | 30,000                |
| Nonmajor Fund:                                   |                          |                       |
| Police Activity                                  | -                        | 29,476                |
| Special Assessment Construction Capital Projects | -                        | 52,217                |
| Total                                            | <u>\$1,890,418</u>       | <u>\$1,890,418</u>    |

(1) Interfund loan from Community Investment Fund to Water Fund to support capital costs related to the Locke Park Water Treatment Improvement Project Balance was \$1,568,726 at December 31, 2025.

(2) Interfund loan from Community Investment Fund to Water, Sewer, and Storm Water Funds to pay off the 2010A revenue bond to save on interest expense. Balance is \$240,000 at December 31, 2025.

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Interfund receivables and payables of the HRA component unit at December 31, 2025 are as follows:

|                              | Interfund<br>Receivables | Interfund<br>Payables |
|------------------------------|--------------------------|-----------------------|
| Due From/Due To:             |                          |                       |
| Major Funds:                 |                          |                       |
| General Fund                 | \$6,440,891              | \$ -                  |
| Gateway Northeast            | -                        | 444,692               |
| BAE Hazardous Sub District   | -                        | 1,939,104             |
| Locke Point Park             | -                        | 3,995,124             |
| Nonmajor Governmental Funds: |                          |                       |
| Gateway West                 | -                        | 55,607                |
| Moon Plaza                   | -                        | 6,364                 |
| Total                        | <u>\$6,440,891</u>       | <u>\$6,440,891</u>    |

The above balances are not expected to be eliminated within one year of December 31, 2025.

Interfund Transfers:

|                                  | Transfer In        | Transfer Out       |
|----------------------------------|--------------------|--------------------|
| Governmental Funds:              |                    |                    |
| Major Funds:                     |                    |                    |
| General Fund (1) (2) (3) (4) (5) | \$582,500          | \$245,000          |
| Street Improvements (1) (2)      | 245,000            | 200,000            |
| Park Improvements (3)            | -                  | 154,000            |
| Nonmajor Governmental Funds:     |                    |                    |
| Capital Equipment (6)            | 200,000            | -                  |
| Total governmental funds         | <u>1,027,500</u>   | <u>599,000</u>     |
| Proprietary Funds:               |                    |                    |
| Liquor (5) (6)                   | -                  | 388,500            |
| Water (4)                        | -                  | 40,000             |
| Total proprietary funds          | <u>0</u>           | <u>428,500</u>     |
| Total                            | <u>\$1,027,500</u> | <u>\$1,027,500</u> |

(1) Transfer of \$245,000 from General Fund to Street Improvements Fund to finance capital projects.

(2) Transfer of \$200,000 from Street Improvements Fund to General Fund to finance General Fund street expenses.

(3) Transfer of \$154,000 from the Park Improvements Fund to the General Fund to cover employee time spent on park improvements

(4) Transfer of \$40,000 from Water Fund to General Fund to cover employee time from utility projects.

(5) Budgeted transfer of \$188,500 from Liquor Fund to General Fund.

(6) Budgeted transfer of \$200,000 from Liquor Fund to capital equipment purchases.

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**13. Fund Balance**

**A. Fund Balance Classifications**

At December 31, 2025, a summary of the governmental fund balance classifications are as follows:

|                              | General      | Debt<br>Service | Street<br>Improvements | Community<br>Investment | Park<br>Improvements | Other<br>Governmental | Total<br>City | Component<br>Unit |
|------------------------------|--------------|-----------------|------------------------|-------------------------|----------------------|-----------------------|---------------|-------------------|
| Nonspendable:                |              |                 |                        |                         |                      |                       |               |                   |
| Inventory                    | \$64,539     | \$ -            | \$ -                   | \$ -                    | \$ -                 | \$ -                  | \$64,539      | \$ -              |
| Prepaid items                | 99,820       | -               | -                      | -                       | 34,886               | 3,060                 | 137,766       | -                 |
| Mortgage loan receivable     | -            | -               | -                      | -                       | -                    | -                     | -             | 5,261,889         |
| Total nonspendable           | 164,359      | -               | -                      | -                       | 34,886               | 3,060                 | 202,305       | 5,261,889         |
| Restricted for:              |              |                 |                        |                         |                      |                       |               |                   |
| Donations                    | 60,469       | -               | -                      | -                       | -                    | -                     | 60,469        | -                 |
| Public safety                | 1,076,320    | -               | -                      | -                       | -                    | -                     | 1,076,320     | -                 |
| Debt service                 | -            | 5,506,260       | -                      | -                       | -                    | -                     | 5,506,260     | -                 |
| Tax increment                | -            | -               | -                      | -                       | -                    | -                     | -             | -                 |
| Police forfeitures           | -            | -               | -                      | -                       | -                    | 84,440                | 84,440        | -                 |
| Cable television equipment   | -            | -               | -                      | -                       | -                    | 147,302               | 147,302       | -                 |
| Unspent bond proceeds        | -            | -               | -                      | -                       | 850,185              | -                     | 850,185       | -                 |
| Housing and redevelopment    | -            | -               | -                      | -                       | -                    | -                     | -             | 12,266,699        |
| Total restricted             | 1,136,789    | 5,506,260       | 0                      | 0                       | 850,185              | 231,742               | 7,724,976     | 12,266,699        |
| Committed to:                |              |                 |                        |                         |                      |                       |               |                   |
| Cable television programming | -            | -               | -                      | -                       | -                    | 694,517               | 694,517       | -                 |
| Recycling programs           | -            | -               | -                      | -                       | -                    | 153,398               | 153,398       | -                 |
| Nature Center activities     | -            | -               | -                      | -                       | -                    | 369,049               | 369,049       | -                 |
| Community investment         | -            | -               | -                      | 15,765,769              | -                    | -                     | 15,765,769    | -                 |
| Police activity              | -            | -               | -                      | -                       | -                    | 16,349                | 16,349        | -                 |
| Capital equipment            | -            | -               | -                      | -                       | -                    | 581,598               | 581,598       | -                 |
| Housing loan program         | -            | -               | -                      | -                       | -                    | -                     | -             | 1,712,255         |
| Total committed              | -            | -               | -                      | 15,765,769              | -                    | 1,814,911             | 17,580,680    | 1,712,255         |
| Assigned to:                 |              |                 |                        |                         |                      |                       |               |                   |
| Capital improvements         | -            | -               | 1,109,053              | -                       | 3,931,281            | 1,931,149             | 6,971,483     | -                 |
| Unassigned                   | 13,199,387   | -               | -                      | -                       | -                    | (22,409)              | 13,176,978    | 13,380,992        |
| Total                        | \$14,500,535 | \$5,506,260     | \$1,109,053            | \$15,765,769            | \$4,816,352          | \$3,958,453           | \$45,656,422  | \$32,621,835      |

**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, 2025, the unassigned fund balance of the General Fund was \$13,199,387 compared to its targeted unassigned fund balance of between \$9,084,215 and \$12,977,450.

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**14. Tax Increment Districts**

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

| Year<br>Established | District | District Name             | Tax Capacity Values |                    |                    | Fiscal<br>Disparity<br>Adjustments | Retained<br>By<br>Authority |
|---------------------|----------|---------------------------|---------------------|--------------------|--------------------|------------------------------------|-----------------------------|
|                     |          |                           | Current             | Original           | Captured           |                                    |                             |
| 2007                | 18       | Gateway West              | \$61,215            | \$4,430            | \$56,785           | \$ -                               | \$56,785                    |
| 2013                | 20       | TIF 20 HSS 20A            | 2,717,961           | 276,688            | 2,441,273          | -                                  | 2,441,273                   |
| 2009                | 21       | Gateway Northeast         | 624,866             | 28,419             | 596,447            | -                                  | 596,447                     |
| 2013                | 22       | Northstar Transit Station | 2,029,951           | 513,177            | 1,516,774          | -                                  | 1,516,774                   |
| 2018                | 23       | Locke Point Park          | 331,709             | 60,918             | 270,791            | -                                  | 270,791                     |
| 2018                | 24       | Northern Stacks VIII      | 235,744             | 115,566            | 120,178            | -                                  | 120,178                     |
| 2023                | 25       | Holly Center              | 621,588             | 70,449             | 551,139            | -                                  | 551,139                     |
| 2023                | 26       | Moon Plaza                | 342,920             | 29,569             | 313,351            | -                                  | 313,351                     |
| 2017                | HR1/V5   | Housing Replacement       | 3,305               | 208                | 3,097              | -                                  | 3,097                       |
| 1995                | HR1/V6   | Housing Replacement       | 6,697               | 316                | 6,381              | -                                  | 6,381                       |
| 1995                | HR1/V9   | Housing Replacement       | 3,428               | 286                | 3,142              | -                                  | 3,142                       |
| 1995                | HR1/W1   | Housing Replacement       | 3,024               | 357                | 2,667              | -                                  | 2,667                       |
| 1995                | HR1/W2   | Housing Replacement       | 3,005               | 286                | 2,719              | -                                  | 2,719                       |
| 1995                | HR1/W6   | Housing Replacement       | 10,412              | 516                | 9,896              | -                                  | 9,896                       |
| 1995                | HR1/W7   | Housing Replacement       | 3,544               | 170                | 3,374              | -                                  | 3,374                       |
| 1995                | HR1/X8   | Housing Replacement       | 7,265               | 503                | 6,762              | -                                  | 6,762                       |
| 2017                | HR1/X9   | Housing Replacement       | 4,238               | 164                | 4,074              | -                                  | 4,074                       |
| 1995                | HR1/Y1   | Housing Replacement       | 3,475               | 201                | 3,274              | -                                  | 3,274                       |
| 1995                | HR1/Y2   | Housing Replacement       | 3,614               | 181                | 3,433              | -                                  | 3,433                       |
| 2015                | HR1/Y4   | Housing Replacement       | 4,011               | 328                | 3,683              | -                                  | 3,683                       |
| 2017                | HR1/Y5   | Housing Replacement       | 3,813               | 251                | 3,562              | -                                  | 3,562                       |
| 2020                | HR1/AA5  | Housing Replacement       | 3,902               | 295                | 3,607              | -                                  | 3,607                       |
| 2020                | HR1/AA7  | Housing Replacement       | 4,141               | 299                | 3,842              | -                                  | 3,842                       |
| 2021                | HR1/BB3  | Housing Replacement       | 4,585               | 547                | 4,038              | -                                  | 4,038                       |
| 2021                | HR1/BB4  | Housing Replacement       | 4,212               | 350                | 3,862              | -                                  | 3,862                       |
| Totals              |          |                           | <u>\$7,042,625</u>  | <u>\$1,104,474</u> | <u>\$5,938,151</u> | <u>\$ -</u>                        | <u>\$5,938,151</u>          |

**15. 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.

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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, 2025, the Self Insurance Fund has accumulated equity in the amount of \$784,787 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, 2025.

**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 HRA provides tax abatements pursuant to Minnesota Statutes 469.174 to 469.1794 (Tax Increment Financing) through a pay-as-you-go note program. Tax increment financing (TIF) can be used to encourage private development, redevelopment, renovation and renewal, growth in low-to-moderate-income housing, and economic development within the City. TIF captures the increase in tax capacity and property taxes from development or redevelopment to provide funding for the related project.



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The HRA has seven tax increment pay-as-you-go agreements. The agreements are not a general obligation of the HRA and are payable solely from available tax increment. Accordingly, these agreements are not reflected in the financial statements of the HRA. 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 HRA. 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 HRA 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 \$798,696. At December 31, 2025, the TIF District had been decertified.

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 HRA. 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 \$0. At December 31, 2025, the TIF District had been decertified.

TIF District #22, Northstar – Fridley Senior Apartments

Issued in 2021 in the principal sum of \$3,204,650 with an interest rate of 5.00% per annum. Principal and interest shall be paid on August 1, 2022, and each February 1 and August 1 thereafter to and including February 1, 2043. Payments are solely from available tax increment derived from developed/redeveloped property and paid to the HRA. The pay-as-you-go note provides for payment to the developer equal to 90% of all increments received in the prior six months. The HRA shall have no obligation to pay any unpaid balance of principal or accrued interest that may remain after the final payment on February 1, 2043. Current year abatement (TIF note payments) amounted to \$259,096. At December 31, 2025, the balance outstanding was \$2,885,300.

TIF District #22, Fridley Market Apartments

Issued in 2021 in the principal sum of \$2,845,250 with an interest rate of 5.00% per annum. Principal and interest shall be paid on August 1, 2022, and each February 1 and August 1 thereafter to and including February 1, 2043. Payments are solely from available tax increment derived from developed/redeveloped property and paid to the HRA. The pay-as-you-go note provides for payment to the developer equal to 90% of all increments received in the prior six months. The HRA shall have no obligation to pay any unpaid balance of principal or accrued interest that may remain after the final payment on February 1, 2043. Current year abatement (TIF note payments) amounted to \$241,065. At December 31, 2025, the balance outstanding was \$2,502,123.

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TIF District #22, Fridley City Apartments

Issued in 2023 in the principal sum of \$1,222,750 with an interest rate of 5.00% per annum. Principal and interest shall be paid on August 1, 2023, and each February 1 and August 1 thereafter to and including February 1, 2043. Payments are solely from available tax increment derived from developed/redeveloped property and paid to the HRA. The pay-as-you-go note provides for payment to the developer equal to 90% of all increments received in the prior six months. The HRA shall have no obligation to pay any unpaid balance of principal or accrued interest that may remain after the final payment on February 1, 2043. Current year abatement (TIF note payments) amounted to \$38,355. At December 31, 2025, the balance outstanding was \$1,164,171.

TIF District #24, Northern Stacks Phase VIII:

Issued in 2018 in the principal sum of \$660,000 with an interest rate of 5.75% per annum. Principal and interest shall be paid on August 1, 2020 and each February 1 and August 1 thereafter to and including February 1, 2042. Payments are payable solely from available tax increment derived from the developed/redeveloped property and paid to the HRA. 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 HRA shall have no obligation to pay any unpaid balance of principal or accrued interest that may remain after the final payment on February 1, 2040. Current year abatement (TIF note payments) amounted to \$123,829. At December 31, 2025, the principal amount outstanding on the note was \$530,980.

TIF District #25, Roers – Holly Center:

Issued in 2023 in the principal sum of \$6,489,820 with an interest rate of 4.00% per annum. Principal and interest shall be paid on August 1, 2023 and each February 1 and August 1 thereafter to and including February 1, 2049. Payments are payable solely from available tax increment derived from the developed/redeveloped property and paid to the HRA. 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 HRA shall have no obligation to pay any unpaid balance of principal or accrued interest that may remain after the final payment on February 1, 2049. Current year abatement (TIF note payments) amounted to \$701,172. At December 31, 2025, the principal amount outstanding on the note was \$5,763,761.

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, 2025, there are five series outstanding issued after July 1, 1995 with an aggregate principal amount payable of \$67,652,685.

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**17. Deficit Fund Balances**

At December 31, 2025, individual funds with a deficit fund balance are as follows:

|                               |                |
|-------------------------------|----------------|
| Primary government:           |                |
| Governmental Fund:            |                |
| Special Assessment            |                |
| Construction Capital Projects | (\$22,409)     |
| Internal Service Fund:        |                |
| Employee Benefits             | (\$10,471,408) |
| Component unit:               |                |
| Gateway Northeast             | (\$423,016)    |
| BAE Hazardous Sub District    | (1,936,314)    |
| Locke Point Park              | (3,993,832)    |
| Gateway West                  | (55,117)       |
| Northern Stacks VIII          | (2,168)        |
| Moon Plaza                    | (999)          |

**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, 2025 is \$2,504,823. 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. Commitments**

At December 31, 2025, the City had project contracts in progress. The commitments related to the remaining contract balances amounted to \$7,221,067. Additionally, the City had active contracts to purchase capital assets totaling \$2,108,576.

**20. 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. 103 *Financial Reporting Model Improvements*.** The provisions of this Statement are effective for fiscal years beginning after June 15, 2025.

**Statement No. 104 *Disclosure of Certain Capital Assets*.** The provisions of this Statement are effective for reporting periods beginning after June 25, 2025.

**Statement No. 105 *Subsequent Events*.** The provisions of this Statement are effective for reporting periods beginning after June 15, 2026.

The effect these standards may have on future financial statements is not determinable at this time.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**For The Year Ended December 31, 2025**

|                                               | 2025             |              |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|-----------------------------------------------|------------------|--------------|-------------------|-----------------------------------------------------------|
|                                               | Budgeted Amounts |              | Actual<br>Amounts |                                                           |
|                                               | Original         | Final        |                   |                                                           |
| Revenues:                                     |                  |              |                   |                                                           |
| Taxes and special assessments:                |                  |              |                   |                                                           |
| Current ad valorem taxes                      | \$16,098,300     | \$16,098,300 | \$15,899,537      | (\$198,763)                                               |
| Delinquent ad valorem taxes-net of abatements | -                | -            | (245,251)         | (245,251)                                                 |
| Penalties and interest                        | 20,000           | 20,000       | 16,591            | (3,409)                                                   |
| Special assessments                           | 60,000           | 99,000       | 37,797            | (61,203)                                                  |
| Total taxes and special assessments           | 16,178,300       | 16,217,300   | 15,708,674        | (508,626)                                                 |
| Licenses and permits:                         |                  |              |                   |                                                           |
| Licenses:                                     |                  |              |                   |                                                           |
| Rental                                        | 260,000          | 260,000      | 300,860           | 40,860                                                    |
| Business                                      | 69,900           | 69,900       | 71,375            | 1,475                                                     |
| All other                                     | 40,000           | 40,000       | 40,950            | 950                                                       |
| Permits                                       | 807,700          | 807,700      | 757,470           | (50,230)                                                  |
| Total licenses and permits                    | 1,177,600        | 1,177,600    | 1,170,655         | (6,945)                                                   |
| Intergovernmental revenue:                    |                  |              |                   |                                                           |
| Federal grants                                | 289,000          | 289,000      | 257,903           | (31,097)                                                  |
| State maintenance aid                         | 512,500          | 552,500      | 560,813           | 8,313                                                     |
| Local grants                                  | 1,097,400        | 1,398,900    | 1,300,767         | (98,133)                                                  |
| Other state grants                            | 171,600          | 516,600      | 599,406           | 82,806                                                    |
| Police and fire pension                       | 544,000          | 544,000      | 919,444           | 375,444                                                   |
| Total intergovernmental revenue               | 2,614,500        | 3,301,000    | 3,638,333         | 337,333                                                   |
| Charges for services:                         |                  |              |                   |                                                           |
| General government                            | 1,489,100        | 1,489,100    | 1,478,334         | (10,766)                                                  |
| Public safety                                 | 748,600          | 748,600      | 646,198           | (102,402)                                                 |
| Public works                                  | 418,900          | 418,900      | 247,100           | (171,800)                                                 |
| Community development                         | 223,800          | 223,800      | 216,941           | (6,859)                                                   |
| Recreation                                    | 189,500          | 189,500      | 245,838           | 56,338                                                    |
| Total charges for services                    | 3,069,900        | 3,069,900    | 2,834,411         | (235,489)                                                 |
| Fines and forfeits                            | 152,000          | 152,000      | 149,546           | (2,454)                                                   |
| Investment income:                            |                  |              |                   |                                                           |
| Interest and dividends                        | 225,000          | 225,000      | 616,320           | 391,320                                                   |
| Net change in the fair value of investments   | -                | -            | 147,175           | 147,175                                                   |
| Total investment income                       | 225,000          | 225,000      | 763,495           | 538,495                                                   |
| Miscellaneous revenue:                        |                  |              |                   |                                                           |
| Insurance and other reimbursements            | 175,600          | 175,600      | 235,248           | 59,648                                                    |
| Gambling tax                                  | 30,000           | 30,000       | 50,415            | 20,415                                                    |
| Donations                                     | 9,500            | 9,500        | 21,560            | 12,060                                                    |
| Miscellaneous                                 | 94,000           | 94,000       | 81,407            | (12,593)                                                  |
| Total miscellaneous revenue                   | 309,100          | 309,100      | 388,630           | 79,530                                                    |
| Total revenues                                | 23,726,400       | 24,451,900   | 24,653,744        | 201,844                                                   |

See accompanying notes to the required supplementary information.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**For The Year Ended December 31, 2025**

|                                     | 2025             |           |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|-------------------------------------|------------------|-----------|-------------------|-----------------------------------------------------------|
|                                     | Budgeted Amounts |           | Actual<br>Amounts |                                                           |
|                                     | Original         | Final     |                   |                                                           |
| Expenditures:                       |                  |           |                   |                                                           |
| General government:                 |                  |           |                   |                                                           |
| City management:                    |                  |           |                   |                                                           |
| Mayor and council:                  |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Personnel services                  | \$134,400        | \$134,400 | \$111,602         | \$22,798                                                  |
| Supplies and other charges          | 74,000           | 74,000    | 60,998            | 13,002                                                    |
| Total mayor and council             | 208,400          | 208,400   | 172,600           | 35,800                                                    |
| City manager:                       |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Personnel services                  | 387,300          | 387,300   | 311,503           | 75,797                                                    |
| Supplies and other charges          | 24,100           | 24,100    | 12,957            | 11,143                                                    |
| Total city manager                  | 411,400          | 411,400   | 324,460           | 86,940                                                    |
| Employee resources:                 |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Personnel services                  | 383,700          | 428,700   | 430,282           | (1,582)                                                   |
| Supplies and other charges          | 66,000           | 66,000    | 66,504            | (504)                                                     |
| Total employee resources            | 449,700          | 494,700   | 496,786           | (2,086)                                                   |
| Legal:                              |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Supplies and other charges          | 450,500          | 450,500   | 436,729           | 13,771                                                    |
| Elections:                          |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Personnel services                  | 300              | 300       | -                 | 300                                                       |
| Supplies and other charges          | 10,900           | 10,900    | 3,935             | 6,965                                                     |
| Total elections                     | 11,200           | 11,200    | 3,935             | 7,265                                                     |
| Communications and engagement       |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Personnel services                  | 159,000          | 169,000   | 171,927           | (\$2,927)                                                 |
| Supplies and other charges          | 88,100           | 88,100    | 80,384            | 7,716                                                     |
| Total communications and engagement | 247,100          | 257,100   | 252,311           | 4,789                                                     |
| City clerk/records:                 |                  |           |                   |                                                           |
| Personnel services                  | 271,800          | 271,800   | 277,340           | (5,540)                                                   |
| Supplies and other charges          | 40,900           | 40,900    | 19,009            | 21,891                                                    |
| Total city clerk/records            | 312,700          | 312,700   | 296,349           | 16,351                                                    |
| Total city management               | 2,091,000        | 2,146,000 | 1,983,170         | 162,830                                                   |
| Finance:                            |                  |           |                   |                                                           |
| Accounting:                         |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Personnel services                  | 750,400          | 750,400   | 700,701           | 49,699                                                    |
| Supplies and other charges          | 106,600          | 106,600   | 108,353           | (1,753)                                                   |
| Total accounting                    | 857,000          | 857,000   | 809,054           | 47,946                                                    |
| Assessing:                          |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Personnel services                  | 347,900          | 347,900   | 336,693           | 11,207                                                    |
| Supplies and other charges          | 25,100           | 25,100    | 16,659            | 8,441                                                     |
| Total assessing                     | 373,000          | 373,000   | 353,352           | 19,648                                                    |
| Information Technology:             |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Personnel services                  | 376,500          | 376,500   | 380,309           | (3,809)                                                   |
| Supplies and other charges          | 316,000          | 316,000   | 269,392           | 46,608                                                    |
| Total Information Technology        | 692,500          | 692,500   | 649,701           | 42,799                                                    |
| Total finance                       | 1,922,500        | 1,922,500 | 1,812,107         | 110,393                                                   |
| Nondepartmental:                    |                  |           |                   |                                                           |
| Current:                            |                  |           |                   |                                                           |
| Personnel services                  | 65,000           | 10,000    | -                 | 10,000                                                    |
| Supplies and other charges          | 29,200           | 494,200   | 509,503           | (15,303)                                                  |
| Total nondepartmental               | 94,200           | 504,200   | 509,503           | (5,303)                                                   |

See accompanying notes to the required supplementary information.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**For The Year Ended December 31, 2025**

|                                 | 2025             |            |                   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|---------------------------------|------------------|------------|-------------------|-----------------------------------------------------------|
|                                 | Budgeted Amounts |            | Actual<br>Amounts |                                                           |
|                                 | Original         | Final      |                   |                                                           |
| Expenditures: (continued)       |                  |            |                   |                                                           |
| General government: (continued) |                  |            |                   |                                                           |
| Facilities management:          |                  |            |                   |                                                           |
| Current:                        |                  |            |                   |                                                           |
| Personnel services              | \$347,600        | \$347,600  | \$344,389         | \$3,211                                                   |
| Supplies and other charges      | 513,400          | 513,400    | 496,485           | 16,915                                                    |
| Total facilities management     | 861,000          | 861,000    | 840,874           | 20,126                                                    |
| Total general government        | 4,968,700        | 5,433,700  | 5,145,654         | 288,046                                                   |
| Public safety:                  |                  |            |                   |                                                           |
| Police:                         |                  |            |                   |                                                           |
| Police protection:              |                  |            |                   |                                                           |
| Current:                        |                  |            |                   |                                                           |
| Personnel services              | 8,984,300        | 8,984,300  | 8,757,292         | 227,008                                                   |
| Supplies and other charges      | 947,900          | 947,900    | 1,016,666         | (68,766)                                                  |
| Total police protection         | 9,932,200        | 9,932,200  | 9,773,958         | 158,242                                                   |
| Emergency management:           |                  |            |                   |                                                           |
| Current:                        |                  |            |                   |                                                           |
| Supplies and other charges      | 14,700           | 14,700     | 26,823            | (12,123)                                                  |
| Total police                    | 9,946,900        | 9,946,900  | 9,800,781         | 146,119                                                   |
| Fire:                           |                  |            |                   |                                                           |
| Fire protection:                |                  |            |                   |                                                           |
| Current:                        |                  |            |                   |                                                           |
| Personnel services              | 1,705,200        | 1,705,200  | 1,554,042         | 151,158                                                   |
| Supplies and other charges      | 309,300          | 309,300    | 587,878           | (278,578)                                                 |
| Total fire protection           | 2,014,500        | 2,014,500  | 2,141,920         | (127,420)                                                 |
| Rental inspections:             |                  |            |                   |                                                           |
| Current:                        |                  |            |                   |                                                           |
| Personnel services              | 272,300          | 272,300    | 271,775           | 525                                                       |
| Supplies and other charges      | 34,900           | 34,900     | 39,606            | (4,706)                                                   |
| Total rental inspections        | 307,200          | 307,200    | 311,381           | (4,181)                                                   |
| Total public safety             | 12,268,600       | 12,268,600 | 12,254,082        | 14,518                                                    |
| Public works:                   |                  |            |                   |                                                           |
| Engineering:                    |                  |            |                   |                                                           |
| Current:                        |                  |            |                   |                                                           |
| Personnel services              | 518,100          | 518,100    | 431,499           | 86,601                                                    |
| Supplies and other charges      | 65,100           | 65,100     | 117,611           | (52,511)                                                  |
| Total engineering               | 583,200          | 583,200    | 549,110           | 34,090                                                    |
| Lighting:                       |                  |            |                   |                                                           |
| Current:                        |                  |            |                   |                                                           |
| Personnel services              | 20,000           | 20,000     | 20,645            | (645)                                                     |
| Supplies and other charges      | 258,000          | 258,000    | 238,099           | 19,901                                                    |
| Total lighting                  | 278,000          | 278,000    | 258,744           | 19,256                                                    |

See accompanying notes to the required supplementary information.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**For The Year Ended December 31, 2025**

|                                                              | 2025             |            | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--------------------------------------------------------------|------------------|------------|-----------------------------------------------------------|
|                                                              | Budgeted Amounts |            |                                                           |
|                                                              | Original         | Final      | Actual<br>Amounts                                         |
| Expenditures: (continued)                                    |                  |            |                                                           |
| Park maintenance:                                            |                  |            |                                                           |
| Current:                                                     |                  |            |                                                           |
| Personnel services                                           | \$919,800        | \$949,800  | \$975,827                                                 |
| Supplies and other charges                                   | 252,200          | 252,200    | 251,377                                                   |
| Total park maintenance                                       | 1,172,000        | 1,202,000  | 1,227,204                                                 |
| Street:                                                      |                  |            |                                                           |
| Current:                                                     |                  |            |                                                           |
| Personnel services                                           | 1,034,200        | 1,044,200  | 1,034,526                                                 |
| Supplies and other charges                                   | 620,800          | 375,800    | 420,504                                                   |
| Total street                                                 | 1,655,000        | 1,420,000  | 1,455,030                                                 |
| Fleet services:                                              |                  |            |                                                           |
| Current:                                                     |                  |            |                                                           |
| Personnel services                                           | 446,900          | 446,900    | 460,269                                                   |
| Supplies and other charges                                   | 57,500           | 57,500     | 70,946                                                    |
| Total garage                                                 | 504,400          | 504,400    | 531,215                                                   |
| Forestry:                                                    |                  |            |                                                           |
| Current:                                                     |                  |            |                                                           |
| Supplies and other charges                                   | 84,900           | 429,900    | 437,797                                                   |
| Total forestry                                               | 84,900           | 429,900    | 437,797                                                   |
| Total public works                                           | 4,277,500        | 4,417,500  | 4,459,100                                                 |
| Community development:                                       |                  |            |                                                           |
| Building inspection:                                         |                  |            |                                                           |
| Current:                                                     |                  |            |                                                           |
| Personnel services                                           | 400,400          | 400,400    | 348,773                                                   |
| Supplies and other charges                                   | 181,400          | 181,400    | 139,409                                                   |
| Total building inspection                                    | 581,800          | 581,800    | 488,182                                                   |
| Planning:                                                    |                  |            |                                                           |
| Current:                                                     |                  |            |                                                           |
| Personnel services                                           | 756,600          | 756,600    | 696,204                                                   |
| Supplies and other charges                                   | 160,000          | 199,000    | 169,988                                                   |
| Total planning                                               | 916,600          | 955,600    | 866,192                                                   |
| Total community development                                  | 1,498,400        | 1,537,400  | 1,354,374                                                 |
| Parks and recreation:                                        |                  |            |                                                           |
| Current:                                                     |                  |            |                                                           |
| Personnel services                                           | 792,000          | 792,000    | 751,809                                                   |
| Supplies and other charges                                   | 217,000          | 217,000    | 193,134                                                   |
| Total parks and recreation                                   | 1,009,000        | 1,009,000  | 944,943                                                   |
| Debt service:                                                |                  |            |                                                           |
| Principal                                                    | 98,100           | 98,100     | 98,010                                                    |
| Interest and other charges                                   | 9,500            | 9,500      | 9,494                                                     |
| Total debt services                                          | 107,600          | 107,600    | 107,504                                                   |
| Total expenditures                                           | 24,129,800       | 24,773,800 | 24,265,657                                                |
| Excess (deficiency) of revenues over<br>(under) expenditures | (403,400)        | (321,900)  | 388,087                                                   |
| Other financing sources (uses):                              |                  |            |                                                           |
| Transfers in                                                 | 566,900          | 566,900    | 582,500                                                   |
| Transfers out                                                | (163,500)        | (245,000)  | (245,000)                                                 |
| Total other financing sources                                | 403,400          | 321,900    | 337,500                                                   |
| Net change in fund balance                                   | \$ -             | \$ -       | 725,587                                                   |
| Fund balance - January 1                                     |                  |            | 13,774,948                                                |
| Fund balance - December 31                                   |                  |            | \$14,500,535                                              |

See accompanying notes to the required supplementary information.



**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**Last Ten Years**

|                                                                  | 2025                | 2024                | 2023                | 2022                | 2021                | 2020                | 2019                | 2018                |
|------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total OPEB Liability:                                            |                     |                     |                     |                     |                     |                     |                     |                     |
| Service cost                                                     | \$ 41,168           | \$ 39,900           | \$ 37,191           | \$ 41,774           | \$ 40,554           | \$ 29,976           | \$ 24,817           | \$ 30,073           |
| Interest cost                                                    | 101,726             | 79,336              | 31,042              | 30,625              | 46,853              | 53,743              | 36,281              | 14,035              |
| Addition of disabled police officers                             | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 659,344             |
| Changes in benefit terms                                         | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   |
| Differences between expected and actual experience               | (139,714)           | 618,668             | 828,652             | -                   | (272,762)           | -                   | 345,222             | -                   |
| Changes in assumptions                                           | (124,523)           | 102,388             | (403,871)           | -                   | 142,709             | 149,391             | (61,029)            | -                   |
| Benefit payments                                                 | (76,684)            | (74,542)            | (54,737)            | (39,292)            | (46,423)            | (38,283)            | (32,982)            | (15,301)            |
| Net change in total OPEB liability                               | (198,027)           | 765,750             | 438,277             | 33,107              | (89,069)            | 194,827             | 312,309             | 688,151             |
| Total OPEB liability - beginning                                 | 2,746,170           | 1,980,420           | 1,542,143           | 1,509,036           | 1,598,105           | 1,403,278           | 1,090,969           | 402,818             |
| Total OPEB liability - ending                                    | <u>\$ 2,548,143</u> | <u>\$ 2,746,170</u> | <u>\$ 1,980,420</u> | <u>\$ 1,542,143</u> | <u>\$ 1,509,036</u> | <u>\$ 1,598,105</u> | <u>\$ 1,403,278</u> | <u>\$ 1,090,969</u> |
| Covered-employee payroll                                         | \$14,184,492        | \$12,943,382        | \$12,650,589        | \$11,843,778        | \$11,498,814        | \$10,759,599        | \$10,446,213        | \$10,037,870        |
| Total OPEB liability as a percentage of covered-employee payroll | 18.0%               | 21.2%               | 15.7%               | 13.0%               | 13.1%               | 14.9%               | 13.4%               | 10.9%               |

The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2018 and is intended to show a ten year trend. Additional years will be added as they become available.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**GENERAL EMPLOYEES RETIREMENT FUND**  
**Last Ten Years**

| Measurement Date<br>June 30 | Fiscal Year Ending<br>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 |
|-----------------------------|-----------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| 2016                        | 2016                              | 0.1018%                                                              | \$8,265,655                                                          | \$107,922                                                                                  | \$8,373,577                                                                                                                                         | \$6,281,307         | 133.3%                                                                                                   | 68.9%                                                                      |
| 2017                        | 2017                              | 0.0979%                                                              | 6,249,871                                                            | 78,569                                                                                     | 6,328,440                                                                                                                                           | 6,269,774           | 100.9%                                                                                                   | 75.9%                                                                      |
| 2018                        | 2018                              | 0.0976%                                                              | 5,414,448                                                            | 177,601                                                                                    | 5,592,049                                                                                                                                           | 6,461,494           | 86.5%                                                                                                    | 79.5%                                                                      |
| 2019                        | 2019                              | 0.0919%                                                              | 5,080,945                                                            | 157,993                                                                                    | 5,238,938                                                                                                                                           | 6,505,506           | 80.5%                                                                                                    | 80.2%                                                                      |
| 2020                        | 2020                              | 0.0946%                                                              | 5,671,702                                                            | 174,864                                                                                    | 5,846,566                                                                                                                                           | 6,747,539           | 86.6%                                                                                                    | 79.1%                                                                      |
| 2021                        | 2021                              | 0.0987%                                                              | 4,214,932                                                            | 128,697                                                                                    | 4,343,629                                                                                                                                           | 7,107,615           | 61.1%                                                                                                    | 87.0%                                                                      |
| 2022                        | 2022                              | 0.0982%                                                              | 7,777,472                                                            | 228,060                                                                                    | 8,005,532                                                                                                                                           | 7,353,484           | 108.9%                                                                                                   | 76.7%                                                                      |
| 2023                        | 2023                              | 0.1007%                                                              | 5,631,031                                                            | 155,264                                                                                    | 5,786,295                                                                                                                                           | 8,009,849           | 72.2%                                                                                                    | 83.1%                                                                      |
| 2024                        | 2024                              | 0.1010%                                                              | 3,735,374                                                            | 96,589                                                                                     | 3,831,963                                                                                                                                           | 8,551,540           | 44.8%                                                                                                    | 89.1%                                                                      |
| 2025                        | 2025                              | 0.0968%                                                              | 3,207,492                                                            | 77,375                                                                                     | 3,284,867                                                                                                                                           | 8,763,137           | 37.5%                                                                                                    | 90.8%                                                                      |

See accompanying notes to the required supplementary information.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PENSION CONTRIBUTIONS - GENERAL EMPLOYEES RETIREMENT FUND**  
**Last Ten Years**

| <u>Fiscal Year<br/>Ending</u> | <u>Statutorily<br/>Required<br/>Contribution<br/>(a)</u> | <u>Contributions in<br/>Relation to the<br/>Statutorily Required<br/>Contribution (b)</u> | <u>Contribution<br/>Deficiency<br/>(Excess)<br/>(a-b)</u> | <u>Covered<br/>Payroll<br/>(c)</u> | <u>Contributions as a<br/>Percentage of<br/>Covered<br/>Payroll (b/c)</u> |
|-------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------|
| December 31, 2016             | \$458,639                                                | \$458,639                                                                                 | \$ -                                                      | \$6,115,187                        | 7.5%                                                                      |
| December 31, 2017             | 479,410                                                  | 479,410                                                                                   | -                                                         | 6,392,134                          | 7.5%                                                                      |
| December 31, 2018             | 480,597                                                  | 480,597                                                                                   | -                                                         | 6,407,960                          | 7.5%                                                                      |
| December 31, 2019             | 495,872                                                  | 495,872                                                                                   | -                                                         | 6,611,626                          | 7.5%                                                                      |
| December 31, 2020             | 525,081                                                  | 525,081                                                                                   | -                                                         | 7,001,082                          | 7.5%                                                                      |
| December 31, 2021             | 541,932                                                  | 541,932                                                                                   | -                                                         | 7,225,769                          | 7.5%                                                                      |
| December 31, 2022             | 569,464                                                  | 569,464                                                                                   | -                                                         | 7,592,844                          | 7.5%                                                                      |
| December 31, 2023             | 625,623                                                  | 625,623                                                                                   | -                                                         | 8,341,627                          | 7.5%                                                                      |
| December 31, 2024             | 650,735                                                  | 650,735                                                                                   | -                                                         | 8,676,459                          | 7.5%                                                                      |
| December 31, 2025             | 662,138                                                  | 662,138                                                                                   | -                                                         | 8,828,503                          | 7.5%                                                                      |

See accompanying notes to the required supplementary information.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY -**  
**PUBLIC EMPLOYEES POLICE AND FIRE FUND**  
**Last Ten Years**

| Measurement<br>Date<br>June 30 | Fiscal Year<br>Ending<br>December 31 | City's<br>Proportionate<br>Share<br>(Percentage) of<br>the Net Pension<br>Liability | City's<br>Proportionate<br>Share (Amount)<br>of the Net<br>Pension<br>Liability (a) | State's<br>Proportionate<br>Share (Amount)<br>of the Net<br>Pension<br>Liability<br>Associated with<br>City (b) | City's<br>Proportionate<br>Share of the Net<br>Pension Liability and<br>the State's Proportionate<br>Share of the Net<br>Pension Liability<br>Associated with<br>City (a+b) | Covered<br>Payroll (c) | City's<br>Proportionate<br>Share of the<br>Net Pension<br>Liability as a<br>Percentage of its<br>Covered<br>Payroll ((a+b)/c) | Plan Fiduciary<br>Net Position as<br>a Percentage<br>of the Total<br>Pension Liability |
|--------------------------------|--------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 2016                           | 2016                                 | 0.4050%                                                                             | \$16,253,355                                                                        | \$ -                                                                                                            | \$16,253,355                                                                                                                                                                | \$3,898,494            | 416.9%                                                                                                                        | 63.9%                                                                                  |
| 2017                           | 2017                                 | 0.3710%                                                                             | 5,008,941                                                                           | -                                                                                                               | 5,008,941                                                                                                                                                                   | 3,812,191              | 131.4%                                                                                                                        | 85.4%                                                                                  |
| 2018                           | 2018                                 | 0.4185%                                                                             | 4,460,779                                                                           | -                                                                                                               | 4,460,779                                                                                                                                                                   | 4,265,364              | 104.6%                                                                                                                        | 88.8%                                                                                  |
| 2019                           | 2019                                 | 0.4147%                                                                             | 4,414,900                                                                           | -                                                                                                               | 4,414,900                                                                                                                                                                   | 4,373,847              | 100.9%                                                                                                                        | 89.3%                                                                                  |
| 2020                           | 2020                                 | 0.4043%                                                                             | 5,329,107                                                                           | 125,537                                                                                                         | 5,454,644                                                                                                                                                                   | 4,560,658              | 119.6%                                                                                                                        | 87.2%                                                                                  |
| 2021                           | 2021                                 | 0.3895%                                                                             | 3,006,527                                                                           | 135,161                                                                                                         | 3,141,688                                                                                                                                                                   | 4,603,126              | 68.3%                                                                                                                         | 93.7%                                                                                  |
| 2022                           | 2022                                 | 0.4048%                                                                             | 17,615,297                                                                          | 769,563                                                                                                         | 18,384,860                                                                                                                                                                  | 4,917,823              | 373.8%                                                                                                                        | 70.5%                                                                                  |
| 2023                           | 2023                                 | 0.3983%                                                                             | 6,878,123                                                                           | 277,026                                                                                                         | 7,155,149                                                                                                                                                                   | 5,230,355              | 136.8%                                                                                                                        | 86.5%                                                                                  |
| 2024                           | 2024                                 | 0.3964%                                                                             | 5,214,819                                                                           | 198,787                                                                                                         | 5,413,606                                                                                                                                                                   | 5,488,844              | 98.6%                                                                                                                         | 90.2%                                                                                  |
| 2025                           | 2025                                 | 0.3980%                                                                             | 4,662,849                                                                           | 161,637                                                                                                         | 4,824,486                                                                                                                                                                   | 6,039,860              | 79.9%                                                                                                                         | 91.8%                                                                                  |

See accompanying notes to the required supplementary information.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PENSION CONTRIBUTIONS - PUBLIC EMPLOYEES POLICE AND FIRE FUND**  
**Last Ten Years**

| <u>Fiscal Year<br/>Ending</u> | <u>Statutorily<br/>Required<br/>Contribution<br/>(a)</u> | <u>Contributions in<br/>Relation to the<br/>Statutorily Required<br/>Contribution (b)</u> | <u>Contribution<br/>Deficiency<br/>(Excess)<br/>(a-b)</u> | <u>Covered<br/>Payroll<br/>(c)</u> | <u>Contributions as a<br/>Percentage of<br/>Covered<br/>Payroll (b/c)</u> |
|-------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------|---------------------------------------------------------------------------|
| December 31, 2016             | \$606,767                                                | \$606,767                                                                                 | \$ -                                                      | \$3,745,475                        | 16.20%                                                                    |
| December 31, 2017             | 653,014                                                  | 653,014                                                                                   | -                                                         | 4,030,951                          | 16.20%                                                                    |
| December 31, 2018             | 700,029                                                  | 700,029                                                                                   | -                                                         | 4,321,166                          | 16.20%                                                                    |
| December 31, 2019             | 751,753                                                  | 751,753                                                                                   | -                                                         | 4,435,121                          | 16.95%                                                                    |
| December 31, 2020             | 807,829                                                  | 807,829                                                                                   | -                                                         | 4,564,003                          | 17.70%                                                                    |
| December 31, 2021             | 839,373                                                  | 839,373                                                                                   | -                                                         | 4,742,218                          | 17.70%                                                                    |
| December 31, 2022             | 903,357                                                  | 903,357                                                                                   | -                                                         | 5,103,712                          | 17.70%                                                                    |
| December 31, 2023             | 946,028                                                  | 946,028                                                                                   | -                                                         | 5,344,791                          | 17.70%                                                                    |
| December 31, 2024             | 1,013,765                                                | 1,013,765                                                                                 | -                                                         | 5,727,477                          | 17.70%                                                                    |
| December 31, 2025             | 1,114,968                                                | 1,114,968                                                                                 | -                                                         | 6,299,254                          | 17.70%                                                                    |

See accompanying notes to the required supplementary information.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO RSI**  
**December 31, 2025**

**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 departmental 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.

*2025 Changes*

- No benefit changes.
- The health care trend rates were updated.
- The retirement, withdrawal, and salary increase rates for non-police were updated to reflect the latest experience study.
- The discount rate was changed from 3.70% to 4.20%.

*2024 Changes*

- No benefit changes.
- The discount rate was changed from 4.00% to 3.70%.

*2023 Changes*

- No benefit changes.
- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.00% to 4.00%.
- The retirement, withdrawal, and salary increase rates for public safety employees were updated to reflect the latest experience study.
- These changes decreased the liability \$403,871.

*2022 Changes*

- No benefit changes.
- No assumptions changes.

*2021 Changes*

- No benefit changes.
- The discount rate was changed from 2.90% to 2.00%.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale to Pub-2010 Public retirement Plans Headcount – Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale.

*2020 Changes*

- No benefit changes.
- The discount rate was changed from 3.80% to 2.90%.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO RSI**  
**December 31, 2025**

*2019 Changes*

- 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 3.30% to 3.80%.

**C. PENSION INFORMATION**

**PERA – General Employees Retirement Fund**

*2025 Changes in Actuarial Assumptions*

- The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.50%.

*2025 Changes in Plan Provisions*

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1.00% and 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.50%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1.00% and 1.50%.
- The 1.00% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

*2024 Changes in Actuarial Assumptions*

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

*2024 Changes in Plan Provisions*

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

*2023 Changes in Actuarial Assumptions*

- The investment return assumption and single discount rate were changed from 6.50% to 7.00%.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO RSI**  
**December 31, 2025**

*2023 Changes in Plan Provisions*

- An additional one-time direct state aid contribution of \$170.1 million was contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

*2022 Changes in Actuarial Assumptions*

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

*2021 Changes in Actuarial Assumptions*

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

*2020 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%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, 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.

*2020 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 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, 2025**

*2019 Changes in 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 in Actuarial Assumptions*

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

*2018 Changes in Plan Provisions*

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Annual increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90% funding ratio to 50% of the Social Security Cost-of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

*2017 Changes in Actuarial Assumptions*

- The Combined Service Annuity (CSA) loads were changed from 0.8 % for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability and 3.0% for non-vested deferred member liability.
- The assumed annual increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

*2017 Changes in Plan Provisions:*

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16 million in 2017 and 2018 and \$6 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21 million to \$31 million in calendar years 2019 to 2031. The State's contribution changed from \$16 million to \$6 million in calendar years 2019 to 2031.

*2016 Changes in Actuarial Assumptions*

- The assumed annual increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all 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.

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO RSI**  
**December 31, 2025**

**PERA – Public Employees Police and Fire Fund**

*2025 Changes in Actuarial Assumptions:*

- Assumed rates of salary increases were reduced slightly.
- Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements.
- Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment.
- Assumed rates of disabled retirement were significantly increased, especially for ages over age 30.
- Continued use of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience.
- Percent married assumption for female retirees lowered from 70% to 65%.
- Minor changes were made to form of payment assumptions for retirees.
- Minor changes were made to assumptions made with respect to missing participant data.
- The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

*2025 Changes in Plan Provisions:*

- The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase).
- The January 1, 2026 benefit increase changed from 1.00% to 3.00%; subsequent January 1 increases will be 1.00%.
- The threshold to end the \$9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police and Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police and Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis).
- The threshold to end the additional \$9 million annual state aid contribution changed from the earlier of July 1, 2048 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis).
- An additional \$17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048.
- Joint and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

*2024 Changes in Plan Provisions*

- The State contribution of \$9.0 million per year will continue until the earlier of 1) both the Police & Fire Plan and the State Patrol Retirement Fund attain 90 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90 percent funded status for one year.
- The additional \$9.0 million contribution will continue until the Police & Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

*2023 Changes in Actuarial Assumptions*

- The investment return assumption was changed from 6.50% to 7.00%.
- The single discount rate changed from 5.40% to 7.00%

**CITY OF FRIDLEY, MINNESOTA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO RSI**  
**December 31, 2025**

*2023 Changes in Plan Provisions*

- An additional one-time direct state aid contribution of \$19.4 million was contributed to the Plan on October 1, 2023.
- Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50% vesting after five years, increasing incrementally to 100% after 10 years.
- A one-time, non-compounding benefit increase of 3.00% will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

*2022 Changes in Actuarial Assumptions*

- The single discount rate changed from 6.50% to 5.4%.
- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

*2021 Changes in Actuarial Assumptions*

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality table for healthy annuitants, and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020, experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.  
Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

*2020 Changes in Actuarial Assumptions*

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

*2019 Changes in Actuarial Assumptions*

- The mortality projection scale was changed from MP-2017 to MP-2018

*2019 Changes in the Plan Provisions*

- There have been no changes since the prior valuation.

*2018 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, 2025**

*2018 Changes in Plan Provisions:*

- Annual increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048, was added to the existing \$9 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019, and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019, and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

*2017 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 % lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% 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% 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% to 60%.
- 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 annual benefit increase rate was changed from 1.0% for all years to 1.00% per year through 2064 and 2.50% thereafter.

*2016 Changes in Actuarial Assumptions*

- The assumed annual benefit increase rate was changed from 1.00% 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

Special Revenue Funds account 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

Capital Project Funds are used to account for the resources expended to acquire permanent or long-term assets.



**CITY OF FRIDLEY, MINNESOTA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**December 31, 2025**

|                                                                            | <u>Special Revenue</u> | <u>Capital Project</u> | <u>Total Nonmajor<br/>Governmental<br/>Funds</u> |
|----------------------------------------------------------------------------|------------------------|------------------------|--------------------------------------------------|
| <b><u>Assets</u></b>                                                       |                        |                        |                                                  |
| Cash and investments                                                       | \$1,378,200            | \$2,091,286            | \$3,469,486                                      |
| Receivables:                                                               |                        |                        |                                                  |
| Accounts                                                                   | 52,107                 | 17,105                 | 69,212                                           |
| Taxes                                                                      | 11,585                 | 7,887                  | 19,472                                           |
| Special assessments                                                        | -                      | 96,934                 | 96,934                                           |
| Due from other governments                                                 | 179,828                | 112,455                | 292,283                                          |
| Due from component unit                                                    | -                      | 405,173                | 405,173                                          |
| Prepays                                                                    | 3,060                  | -                      | 3,060                                            |
|                                                                            | <u>          </u>      | <u>          </u>      | <u>          </u>                                |
| Total assets                                                               | <u>\$1,624,780</u>     | <u>\$2,730,840</u>     | <u>\$4,355,620</u>                               |
| <b><u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u></b> |                        |                        |                                                  |
| Liabilities:                                                               |                        |                        |                                                  |
| Accounts payable                                                           | \$53,638               | \$107,163              | \$160,801                                        |
| Due to other funds                                                         | 52,217                 | 29,476                 | 81,693                                           |
| Deposits payable                                                           | 650                    | -                      | 650                                              |
| Contracts Payable                                                          | -                      | 5,462                  | 5,462                                            |
| Due to other governments                                                   | 359                    | 647                    | 1,006                                            |
| Salaries payable                                                           | 42,297                 | -                      | 42,297                                           |
| Total liabilities                                                          | <u>149,161</u>         | <u>142,748</u>         | <u>291,909</u>                                   |
| Deferred inflows of resources:                                             |                        |                        |                                                  |
| Unavailable revenue                                                        | <u>7,504</u>           | <u>97,754</u>          | <u>105,258</u>                                   |
| Fund balance:                                                              |                        |                        |                                                  |
| Nonspendable                                                               | 3,060                  | -                      | 3,060                                            |
| Restricted                                                                 | 231,742                | -                      | 231,742                                          |
| Committed                                                                  | 1,233,313              | 581,598                | 1,814,911                                        |
| Assigned                                                                   | -                      | 1,931,149              | 1,931,149                                        |
| Unassigned                                                                 | -                      | (22,409)               | (22,409)                                         |
| Total fund balance                                                         | <u>1,468,115</u>       | <u>2,490,338</u>       | <u>3,958,453</u>                                 |
|                                                                            | <u>          </u>      | <u>          </u>      | <u>          </u>                                |
| Total liabilities, deferred inflows<br>of resources, and fund balance      | <u>\$1,624,780</u>     | <u>\$2,730,840</u>     | <u>\$4,355,620</u>                               |

**CITY OF FRIDLEY, MINNESOTA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For The Year Ended December 31, 2025**

|                                                           | Special<br>Revenue | Capital<br>Project | Total Nonmajor<br>Governmental<br>Funds |
|-----------------------------------------------------------|--------------------|--------------------|-----------------------------------------|
| Revenues:                                                 |                    |                    |                                         |
| Taxes                                                     | \$569,497          | \$86,300           | \$655,797                               |
| Special assessments                                       | -                  | 83,713             | 83,713                                  |
| Licenses and permits                                      | 134,268            | -                  | 134,268                                 |
| Intergovernmental revenue                                 | 153,335            | 1,380,580          | 1,533,915                               |
| Charges for services                                      | 709,899            | 2,500              | 712,399                                 |
| Reimbursements                                            | 219,327            | -                  | 219,327                                 |
| Fines and forfeits                                        | 32,570             | -                  | 32,570                                  |
| Investment income (loss)                                  | 69,634             | 128,218            | 197,852                                 |
| Contributions and donations                               | 47,036             | -                  | 47,036                                  |
| Miscellaneous                                             | 54,192             | 73,986             | 128,178                                 |
| Total revenues                                            | <u>1,989,758</u>   | <u>1,755,297</u>   | <u>3,745,055</u>                        |
| Expenditures:                                             |                    |                    |                                         |
| Current:                                                  |                    |                    |                                         |
| General government                                        | 902,588            | 464,994            | 1,367,582                               |
| Public safety                                             | 245,458            | 30,933             | 276,391                                 |
| Public works                                              | -                  | 43,621             | 43,621                                  |
| Parks and recreation                                      | 790,205            | -                  | 790,205                                 |
| Community development                                     | -                  | 7,212              | 7,212                                   |
| Capital outlay                                            | -                  | 2,479,080          | 2,479,080                               |
| Debt service:                                             |                    |                    |                                         |
| Principal                                                 | 8,573              | 309,811            | 318,384                                 |
| Interest and other charges                                | 4,307              | 75,831             | 80,138                                  |
| Total expenditures                                        | <u>1,951,131</u>   | <u>3,411,482</u>   | <u>5,362,613</u>                        |
| Excess (deficiency) of revenues over (under) expenditures | <u>38,627</u>      | <u>(1,656,185)</u> | <u>(1,617,558)</u>                      |
| Other financing sources (uses):                           |                    |                    |                                         |
| Proceeds from sale of capital assets                      | -                  | 68,967             | 68,967                                  |
| Lease issuance                                            | -                  | 203,687            | 203,687                                 |
| Transfers in                                              | -                  | 200,000            | 200,000                                 |
| Total other financing sources (uses)                      | <u>-</u>           | <u>472,654</u>     | <u>472,654</u>                          |
| Net change in fund balance                                | <u>38,627</u>      | <u>(1,183,531)</u> | <u>(1,144,904)</u>                      |
| Fund balance - January 1                                  | 1,429,488          | 3,673,869          | 5,103,357                               |
| Fund balance - December 31                                | <u>\$1,468,115</u> | <u>\$2,490,338</u> | <u>\$3,958,453</u>                      |



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## **NONMAJOR GOVERNMENTAL FUNDS**



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#### NONMAJOR SPECIAL REVENUE FUNDS

Cable TV Fund - This fund receives revenues from the issuance of a franchise agreement with the cable TV provider. These revenues are used for the operation and maintenance of a government access channel.

Solid Waste Abatement Fund - This fund receives grants, recycling fees and yard waste fees. These revenues finance the City's curbside recycling pickup and operation of the yard waste transfer site.

Drug and Gambling Forfeiture Fund - This fund receives forfeited property in connection with illegal gambling or drug activity. Pursuant to Minnesota Statutes, the proceeds are disbursed between the investigating agency and the prosecuting agency.

Police Activity Fund - This fund is used to track the revenue and expenditures of externally funded police positions.

Springbrook Nature Center Fund - This fund was established in 2005 after a \$275,000 referendum supporting the Springbrook Nature Center was approved by the voters in November of 2004. The revenues from the annual levy are used for the on-going operation of the nature center and the capital improvement projects required in the park.

**CITY OF FRIDLEY, MINNESOTA**  
**SUBCOMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**December 31, 2025**

| <u>Assets</u>                                                              | <u>Cable TV</u>  | <u>Solid Waste<br/>Abatement</u> | <u>Drug and<br/>Gambling<br/>Forfeiture</u> | <u>Police Activity</u> | <u>Springbrook<br/>Nature Center</u> | <u>Totals<br/>Nonmajor<br/>Special<br/>Revenue Funds</u> |
|----------------------------------------------------------------------------|------------------|----------------------------------|---------------------------------------------|------------------------|--------------------------------------|----------------------------------------------------------|
| Cash and investments                                                       | \$853,355        | \$50,343                         | \$84,771                                    | \$ -                   | \$389,731                            | \$1,378,200                                              |
| Receivables:                                                               |                  |                                  |                                             |                        |                                      |                                                          |
| Accounts                                                                   | -                | 44,107                           | -                                           | -                      | 8,000                                | 52,107                                                   |
| Taxes                                                                      | -                | -                                | -                                           | -                      | 11,585                               | 11,585                                                   |
| Due from other governments                                                 | -                | 102,541                          | -                                           | 76,699                 | 588                                  | 179,828                                                  |
| Prepays                                                                    | -                | -                                | -                                           | 3,060                  | -                                    | 3,060                                                    |
| Total assets                                                               | <u>\$853,355</u> | <u>\$196,991</u>                 | <u>\$84,771</u>                             | <u>\$79,759</u>        | <u>\$409,904</u>                     | <u>\$1,624,780</u>                                       |
| <b><u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u></b> |                  |                                  |                                             |                        |                                      |                                                          |
| Liabilities:                                                               |                  |                                  |                                             |                        |                                      |                                                          |
| Accounts payable                                                           | \$3,780          | \$41,343                         | \$331                                       | \$368                  | \$7,816                              | \$53,638                                                 |
| Due to other funds                                                         | -                | -                                | -                                           | 52,217                 | -                                    | 52,217                                                   |
| Deposits payable                                                           | -                | -                                | -                                           | -                      | 650                                  | 650                                                      |
| Due to other governments                                                   | -                | -                                | -                                           | -                      | 359                                  | 359                                                      |
| Salaries payable                                                           | 7,756            | 2,250                            | -                                           | 7,765                  | 24,526                               | 42,297                                                   |
| Total liabilities                                                          | <u>11,536</u>    | <u>43,593</u>                    | <u>331</u>                                  | <u>60,350</u>          | <u>33,351</u>                        | <u>149,161</u>                                           |
| Deferred inflows of resources:                                             |                  |                                  |                                             |                        |                                      |                                                          |
| Unavailable revenue                                                        | -                | -                                | -                                           | -                      | 7,504                                | 7,504                                                    |
| Fund balance:                                                              |                  |                                  |                                             |                        |                                      |                                                          |
| Nonspendable                                                               | -                | -                                | -                                           | 3,060                  | -                                    | 3,060                                                    |
| Restricted                                                                 | 147,302          | -                                | 84,440                                      | -                      | -                                    | 231,742                                                  |
| Committed                                                                  | 694,517          | 153,398                          | -                                           | 16,349                 | 369,049                              | 1,233,313                                                |
| Total fund balance                                                         | <u>841,819</u>   | <u>153,398</u>                   | <u>84,440</u>                               | <u>19,409</u>          | <u>369,049</u>                       | <u>1,468,115</u>                                         |
| Total liabilities, deferred inflows<br>of resources, and fund balance      | <u>\$853,355</u> | <u>\$196,991</u>                 | <u>\$84,771</u>                             | <u>\$79,759</u>        | <u>\$409,904</u>                     | <u>\$1,624,780</u>                                       |

**CITY OF FRIDLEY, MINNESOTA**  
**SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**For The Year Ended December 31, 2025**

|                                                              | Cable TV         | Solid Waste<br>Abatement | Drug and<br>Gambling<br>Forfeiture | Police Activity | Springbrook<br>Nature Center | Totals<br>Nonmajor<br>Special<br>Revenue Funds |
|--------------------------------------------------------------|------------------|--------------------------|------------------------------------|-----------------|------------------------------|------------------------------------------------|
| Revenues:                                                    |                  |                          |                                    |                 |                              |                                                |
| Taxes                                                        | \$ -             | \$ -                     | \$ -                               | \$ -            | \$569,497                    | \$569,497                                      |
| Licenses and permits                                         | 134,268          | -                        | -                                  | -               | -                            | 134,268                                        |
| Intergovernmental revenue                                    | -                | 153,335                  | -                                  | -               | -                            | 153,335                                        |
| Charges for services                                         | 26,854           | 457,633                  | -                                  | -               | 225,412                      | 709,899                                        |
| Reimbursements                                               | -                | -                        | -                                  | 219,327         | -                            | 219,327                                        |
| Fines and forfeits                                           | -                | -                        | 32,570                             | -               | -                            | 32,570                                         |
| Investment income (loss)                                     | 51,637           | 3,766                    | -                                  | -               | 14,231                       | 69,634                                         |
| Contributions and donations                                  | -                | -                        | -                                  | -               | 47,036                       | 47,036                                         |
| Miscellaneous                                                | -                | 1,648                    | -                                  | -               | 52,544                       | 54,192                                         |
| Total revenues                                               | <u>212,759</u>   | <u>616,382</u>           | <u>32,570</u>                      | <u>219,327</u>  | <u>908,720</u>               | <u>1,989,758</u>                               |
| Expenditures:                                                |                  |                          |                                    |                 |                              |                                                |
| Current:                                                     |                  |                          |                                    |                 |                              |                                                |
| General government                                           | 320,638          | 581,950                  | -                                  | -               | -                            | 902,588                                        |
| Public safety                                                | -                | -                        | 29,005                             | 216,453         | -                            | 245,458                                        |
| Parks and recreation                                         | -                | -                        | -                                  | -               | 790,205                      | 790,205                                        |
| Debt service:                                                |                  |                          |                                    |                 |                              |                                                |
| Principal                                                    | 8,573            | -                        | -                                  | -               | -                            | 8,573                                          |
| Interest and other charges                                   | 4,307            | -                        | -                                  | -               | -                            | 4,307                                          |
| Total expenditures                                           | <u>333,518</u>   | <u>581,950</u>           | <u>29,005</u>                      | <u>216,453</u>  | <u>790,205</u>               | <u>1,951,131</u>                               |
| Excess (deficiency) of revenues<br>over (under) expenditures | (120,759)        | 34,432                   | 3,565                              | 2,874           | 118,515                      | 38,627                                         |
| Fund balance - January 1                                     | <u>962,578</u>   | <u>118,966</u>           | <u>80,875</u>                      | <u>16,535</u>   | <u>250,534</u>               | <u>1,429,488</u>                               |
| Fund balance - December 31                                   | <u>\$841,819</u> | <u>\$153,398</u>         | <u>\$84,440</u>                    | <u>\$19,409</u> | <u>\$369,049</u>             | <u>\$1,468,115</u>                             |





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#### NONMAJOR CAPITAL PROJECT FUNDS

Special Assessment Construction Capital Projects Fund – This fund was 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 – This fund is used to account for capital improvements and purchases.

Information System Improvement Fund – This fund was 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.

Capital Equipment Fund – This 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, 2025**

| <b><u>Assets</u></b>                                                       | <b>Special<br/>Assessment<br/>Construction<br/>Capital Projects</b> | <b>Building<br/>Improvements</b> | <b>Information<br/>System<br/>Improvement</b> | <b>Capital<br/>Equipment</b> | <b>Totals<br/>Nonmajor<br/>Capital Project<br/>Funds</b> |
|----------------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------|-----------------------------------------------|------------------------------|----------------------------------------------------------|
| Cash and investments                                                       | \$ -                                                                | \$1,342,537                      | \$114,251                                     | \$634,498                    | \$2,091,286                                              |
| Receivables:                                                               |                                                                     |                                  |                                               |                              |                                                          |
| Accounts                                                                   | -                                                                   | -                                | 17,105                                        | -                            | 17,105                                                   |
| Taxes                                                                      | 7,887                                                               | -                                | -                                             | -                            | 7,887                                                    |
| Special assessments                                                        | 96,934                                                              | -                                | -                                             | -                            | 96,934                                                   |
| Due from other governments                                                 | -                                                                   | 112,455                          | -                                             | -                            | 112,455                                                  |
| Due from component unit                                                    | -                                                                   | 405,173                          | -                                             | -                            | 405,173                                                  |
| Total assets                                                               | <u>\$104,821</u>                                                    | <u>\$1,860,165</u>               | <u>\$131,356</u>                              | <u>\$634,498</u>             | <u>\$2,730,840</u>                                       |
| <b><u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u></b> |                                                                     |                                  |                                               |                              |                                                          |
| Liabilities:                                                               |                                                                     |                                  |                                               |                              |                                                          |
| Accounts payable                                                           | \$ -                                                                | \$42,380                         | \$12,530                                      | \$52,253                     | \$107,163                                                |
| Due to other funds                                                         | 29,476                                                              | -                                | -                                             | -                            | 29,476                                                   |
| Contracts Payable                                                          | -                                                                   | 5,462                            | -                                             | -                            | 5,462                                                    |
| Due to other governments                                                   | -                                                                   | -                                | -                                             | 647                          | 647                                                      |
| Total liabilities                                                          | <u>29,476</u>                                                       | <u>47,842</u>                    | <u>12,530</u>                                 | <u>52,900</u>                | <u>142,748</u>                                           |
| Deferred inflows of resources:                                             |                                                                     |                                  |                                               |                              |                                                          |
| Unavailable revenue                                                        | <u>97,754</u>                                                       | <u>-</u>                         | <u>-</u>                                      | <u>-</u>                     | <u>97,754</u>                                            |
| Fund balance:                                                              |                                                                     |                                  |                                               |                              |                                                          |
| Committed                                                                  | -                                                                   | -                                | -                                             | 581,598                      | 581,598                                                  |
| Assigned                                                                   | -                                                                   | 1,812,323                        | 118,826                                       | -                            | 1,931,149                                                |
| Unassigned                                                                 | (22,409)                                                            | -                                | -                                             | -                            | (22,409)                                                 |
| Total fund balance                                                         | <u>(22,409)</u>                                                     | <u>1,812,323</u>                 | <u>118,826</u>                                | <u>581,598</u>               | <u>2,490,338</u>                                         |
| Total liabilities, deferred inflows<br>of resources, and fund balance      | <u>\$104,821</u>                                                    | <u>\$1,860,165</u>               | <u>\$131,356</u>                              | <u>\$634,498</u>             | <u>\$2,730,840</u>                                       |

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, 2025**

|                                                              | Special<br>Assessment<br>Construction<br>Capital Projects | Building<br>Improvements | Information<br>System<br>Improvement | Capital<br>Equipment | Totals<br>Nonmajor<br>Capital Project<br>Funds |
|--------------------------------------------------------------|-----------------------------------------------------------|--------------------------|--------------------------------------|----------------------|------------------------------------------------|
| Revenues:                                                    |                                                           |                          |                                      |                      |                                                |
| Taxes                                                        | \$ -                                                      | \$ -                     | \$86,300                             | \$ -                 | \$86,300                                       |
| Special assessments                                          | 83,713                                                    | -                        | -                                    | -                    | 83,713                                         |
| Intergovernmental revenue                                    | -                                                         | 453,710                  | 330,000                              | 596,870              | 1,380,580                                      |
| Charges for services                                         | -                                                         | -                        | 2,500                                | -                    | 2,500                                          |
| Investment income (loss)                                     | -                                                         | 82,482                   | (843)                                | 46,579               | 128,218                                        |
| Miscellaneous                                                | -                                                         | 16,815                   | -                                    | 57,171               | 73,986                                         |
| Total revenues                                               | 83,713                                                    | 553,007                  | 417,957                              | 700,620              | 1,755,297                                      |
| Expenditures:                                                |                                                           |                          |                                      |                      |                                                |
| Current:                                                     |                                                           |                          |                                      |                      |                                                |
| General government                                           | 85,739                                                    | 144,324                  | 233,406                              | 1,525                | 464,994                                        |
| Public safety                                                | -                                                         | -                        | -                                    | 30,933               | 30,933                                         |
| Public works                                                 | -                                                         | -                        | -                                    | 43,621               | 43,621                                         |
| Community development                                        | -                                                         | -                        | -                                    | 7,212                | 7,212                                          |
| Debt Service:                                                |                                                           |                          |                                      |                      |                                                |
| Principal                                                    | -                                                         | -                        | 24,229                               | 285,582              | 309,811                                        |
| Interest and other charges                                   | -                                                         | -                        | 3,771                                | 72,060               | 75,831                                         |
| Capital outlay                                               | -                                                         | 493,814                  | 280,465                              | 1,704,801            | 2,479,080                                      |
| Total expenditures                                           | 85,739                                                    | 638,138                  | 541,871                              | 2,145,734            | 3,411,482                                      |
| Excess (deficiency) of revenues<br>over (under) expenditures | (2,026)                                                   | (85,131)                 | (123,914)                            | (1,445,114)          | (1,656,185)                                    |
| Other financing sources (uses):                              |                                                           |                          |                                      |                      |                                                |
| Proceeds from sale of capital assets                         | -                                                         | -                        | -                                    | 68,967               | 68,967                                         |
| Lease issuance                                               | -                                                         | -                        | -                                    | 203,687              | 203,687                                        |
| Transfers in                                                 | -                                                         | -                        | -                                    | 200,000              | 200,000                                        |
| Total other financing sources (uses)                         | -                                                         | -                        | -                                    | 472,654              | 472,654                                        |
| Net change in fund balance                                   | (2,026)                                                   | (85,131)                 | (123,914)                            | (972,460)            | (1,183,531)                                    |
| Fund balance - January 1                                     | (20,383)                                                  | 1,897,454                | 242,740                              | 1,554,058            | 3,673,869                                      |
| Fund balance - December 31                                   | (\$22,409)                                                | \$1,812,323              | \$118,826                            | \$581,598            | \$2,490,338                                    |

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



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**INDIVIDUAL BUDGET TO ACTUAL STATEMENTS  
SPECIAL REVENUE FUNDS**

**CITY OF FRIDLEY, MINNESOTA**  
**SPECIAL REVENUE FUND - CABLE TV FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For The Year Ended December 31, 2025**

|                                                              | Budgeted Amounts   |                    | Actual                  |
|--------------------------------------------------------------|--------------------|--------------------|-------------------------|
|                                                              | Original           | Final              | Amounts                 |
| Revenues:                                                    |                    |                    |                         |
| Licenses - franchise fee                                     | \$200,000          | \$200,000          | \$134,268               |
| Charges for services                                         | 40,000             | 40,000             | 26,854                  |
| Investment income:                                           |                    |                    |                         |
| Interest and dividends                                       | 20,000             | 20,000             | 40,883                  |
| Net change in the fair value of investments                  | -                  | -                  | 10,754                  |
| Total revenues                                               | <u>260,000</u>     | <u>260,000</u>     | <u>212,759</u>          |
| Expenditures:                                                |                    |                    |                         |
| Current:                                                     |                    |                    |                         |
| General government:                                          |                    |                    |                         |
| Personal services                                            | 199,000            | 199,000            | 162,223                 |
| Supplies and other charges                                   | 230,900            | 230,900            | 158,415                 |
| Debt service:                                                |                    |                    |                         |
| Principal                                                    | 8,600              | 8,600              | 8,573                   |
| Interest and other charges                                   | 4,400              | 4,400              | 4,307                   |
| Total expenditures                                           | <u>442,900</u>     | <u>442,900</u>     | <u>333,518</u>          |
| Excess (deficiency) of revenues over<br>(under) expenditures | <u>(\$182,900)</u> | <u>(\$182,900)</u> | (120,759)               |
| Fund balance - January 1                                     |                    |                    | <u>962,578</u>          |
| Fund balance - December 31                                   |                    |                    | <u><u>\$841,819</u></u> |

**CITY OF FRIDLEY, MINNESOTA**  
**SPECIAL REVENUE FUND - SOLID WASTE ABATEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For The Year Ended December 31, 2025**

|                                                              | Budgeted Amounts |                 | Actual           |
|--------------------------------------------------------------|------------------|-----------------|------------------|
|                                                              | Original         | Final           | Amounts          |
| Revenues:                                                    |                  |                 |                  |
| Intergovernmental revenue:                                   |                  |                 |                  |
| State                                                        | \$128,300        | \$128,300       | \$153,335        |
| Charges for services                                         | 448,300          | 457,300         | 457,633          |
| Investment income:                                           |                  |                 |                  |
| Interest and dividends                                       | 400              | 400             | 2,867            |
| Net change in the fair value of investments                  | -                | -               | 899              |
| Miscellaneous                                                | 1,500            | 1,500           | 1,648            |
| Total revenues                                               | <u>578,500</u>   | <u>587,500</u>  | <u>616,382</u>   |
| Expenditures:                                                |                  |                 |                  |
| Current:                                                     |                  |                 |                  |
| General government:                                          |                  |                 |                  |
| Personal services                                            | 60,600           | 60,600          | 61,055           |
| Supplies and other charges                                   | 505,600          | 514,600         | 520,895          |
| Total expenditures                                           | <u>566,200</u>   | <u>575,200</u>  | <u>581,950</u>   |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>\$12,300</u>  | <u>\$12,300</u> | 34,432           |
| Fund balance - January 1                                     |                  |                 | <u>118,966</u>   |
| Fund balance - December 31                                   |                  |                 | <u>\$153,398</u> |



**CITY OF FRIDLEY, MINNESOTA**  
**SPECIAL REVENUE FUND - POLICE ACTIVITY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For The Year Ended December 31, 2025**

|                                                              | Budgeted Amounts |           | Actual    |
|--------------------------------------------------------------|------------------|-----------|-----------|
|                                                              | Original         | Final     | Amounts   |
| Revenues:                                                    |                  |           |           |
| Charges for services                                         | \$226,000        | \$226,000 | \$219,327 |
| Expenditures:                                                |                  |           |           |
| Public safety:                                               |                  |           |           |
| Personal services                                            | 173,100          | 173,100   | 187,238   |
| Supplies and other charges                                   | 55,100           | 55,100    | 29,215    |
| Total expenditures                                           | 228,200          | 228,200   | 216,453   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (\$2,200)        | (\$2,200) | 2,874     |
| Fund balance - January 1                                     |                  |           | 16,535    |
| Fund balance - December 31                                   |                  |           | \$19,409  |

**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, 2025**

|                                                              | Budgeted Amounts |           | Actual    |
|--------------------------------------------------------------|------------------|-----------|-----------|
|                                                              | Original         | Final     | Amounts   |
| Revenues:                                                    |                  |           |           |
| Taxes                                                        | \$581,200        | \$581,200 | \$569,497 |
| Charges for service                                          | 205,400          | 205,400   | 225,412   |
| Investment income:                                           |                  |           |           |
| Interest and dividends                                       | 2,400            | 2,400     | 10,719    |
| Net change in the fair value of investments                  | -                | -         | 3,512     |
| Contributions and donations                                  | 20,000           | 20,000    | 47,036    |
| Miscellaneous                                                | 1,500            | 1,500     | 52,544    |
| Total revenues                                               | 810,500          | 810,500   | 908,720   |
| Expenditures:                                                |                  |           |           |
| Current:                                                     |                  |           |           |
| Parks, recreation and naturalist                             |                  |           |           |
| Personal services                                            | 656,400          | 656,400   | 650,882   |
| Supplies and other charges                                   | 137,700          | 137,700   | 139,323   |
| Total expenditures                                           | 794,100          | 794,100   | 790,205   |
| Excess (deficiency) of revenues<br>over (under) expenditures | \$16,400         | \$16,400  | 118,515   |
| Fund balance - January 1                                     |                  |           | 250,534   |
| Fund balance - December 31                                   |                  |           | \$369,049 |



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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, 2025**

|                                                  | <u>Employee Benefits</u> | <u>Self Insurance</u> | <u>Total</u>         |
|--------------------------------------------------|--------------------------|-----------------------|----------------------|
| Assets:                                          |                          |                       |                      |
| Cash and investments                             | <u>\$2,192,454</u>       | <u>\$786,348</u>      | <u>\$2,978,802</u>   |
| Deferred outflows of resources:                  |                          |                       |                      |
| Pension related                                  | <u>7,128,634</u>         | <u>-</u>              | <u>7,128,634</u>     |
| Liabilities:                                     |                          |                       |                      |
| Current liabilities:                             |                          |                       |                      |
| Accounts payable                                 | 338                      | 1,561                 | 1,899                |
| Payroll deductions payable                       | 148,784                  | -                     | 148,784              |
| Compensated absences payable - current portion   | 997,411                  | -                     | 997,411              |
| Total current liabilities                        | <u>1,146,533</u>         | <u>1,561</u>          | <u>1,148,094</u>     |
| Noncurrent liabilities:                          |                          |                       |                      |
| Compensated absences payable - long-term portion | 522,409                  | -                     | 522,409              |
| Net pension liability                            | 7,870,341                | -                     | 7,870,341            |
| Total noncurrent liabilities                     | <u>8,392,750</u>         | <u>-</u>              | <u>8,392,750</u>     |
| Total liabilities                                | <u>9,539,283</u>         | <u>1,561</u>          | <u>9,540,844</u>     |
| Deferred inflows of resources:                   |                          |                       |                      |
| Pension related                                  | <u>10,253,213</u>        | <u>-</u>              | <u>10,253,213</u>    |
| Net position:                                    |                          |                       |                      |
| Unrestricted                                     | <u>(10,471,408)</u>      | <u>784,787</u>        | <u>(9,686,621)</u>   |
| Total net position                               | <u>(\$10,471,408)</u>    | <u>\$784,787</u>      | <u>(\$9,686,621)</u> |

**CITY OF FRIDLEY, MINNESOTA**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For The Year Ended December 31, 2025**

|                                    | <u>Employee Benefits</u> | <u>Self Insurance</u> | <u>Total</u>  |
|------------------------------------|--------------------------|-----------------------|---------------|
| Operating revenues:                |                          |                       |               |
| Charges for services               | \$1,941,066              | \$337,600             | \$2,278,666   |
| Operating expenses:                |                          |                       |               |
| Personal services                  | 1,161,763                | -                     | 1,161,763     |
| Supplies and other charges         | 3,324                    | 367,613               | 370,937       |
| Total operating expenses           | 1,165,087                | 367,613               | 1,532,700     |
| Operating income (loss)            | 775,979                  | (30,013)              | 745,966       |
| Nonoperating revenues:             |                          |                       |               |
| Intergovernmental                  | 102,157                  | -                     | 102,157       |
| Investment income (loss)           | 117,442                  | 46,554                | 163,996       |
| Insurance reimbursement            | -                        | 32,818                | 32,818        |
| Loss on disposal of capital assets | -                        | (44,362)              | (44,362)      |
| Total nonoperating revenues        | 219,599                  | 35,010                | 254,609       |
| Change in net position             | 995,578                  | 4,997                 | 1,000,575     |
| Net position - January 1           | (11,466,986)             | 779,790               | (10,687,196)  |
| Net position - December 31         | (\$10,471,408)           | \$784,787             | (\$9,686,621) |

**CITY OF FRIDLEY, MINNESOTA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For The Year Ended December 31, 2025**

|                                                                                                | <u>Employee Benefits</u>  | <u>Self Insurance</u>    | <u>Total</u>              |
|------------------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------|
| Cash flows from operating activities:                                                          |                           |                          |                           |
| Receipts from interfund services provided                                                      | \$1,941,066               | \$338,340                | \$2,279,406               |
| Payment to suppliers                                                                           | (2,986)                   | (367,404)                | (370,390)                 |
| Payment to employees                                                                           | (1,883,230)               | -                        | (1,883,230)               |
| Net cash flows from operating activities                                                       | <u>54,850</u>             | <u>(29,064)</u>          | <u>25,786</u>             |
| Cash flows from noncapital financing activities:                                               |                           |                          |                           |
| Intergovernmental revenue                                                                      | <u>102,157</u>            | <u>-</u>                 | <u>102,157</u>            |
| Cash flows from capital and related financing activities:                                      |                           |                          |                           |
| Acquisition and disposal costs of capital assets                                               | -                         | (44,362)                 | (44,362)                  |
| Insurance reimbursement                                                                        | -                         | 32,818                   | 32,818                    |
| Net cash flows - capital and related financing activities                                      | <u>-</u>                  | <u>(11,544)</u>          | <u>(11,544)</u>           |
| Cash flows from investing activities:                                                          |                           |                          |                           |
| Investment income (loss)                                                                       | <u>117,442</u>            | <u>46,554</u>            | <u>163,996</u>            |
| Net increase (decrease) in cash and cash equivalents                                           | 274,449                   | 5,946                    | 280,395                   |
| Cash and cash equivalents - January 1                                                          | <u>1,918,005</u>          | <u>780,402</u>           | <u>2,698,407</u>          |
| Cash and cash equivalents - December 31                                                        | <u><u>\$2,192,454</u></u> | <u><u>\$786,348</u></u>  | <u><u>\$2,978,802</u></u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: |                           |                          |                           |
| Operating income (loss)                                                                        | <u>\$775,979</u>          | <u>(\$30,013)</u>        | <u>\$745,966</u>          |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities:  |                           |                          |                           |
| Changes in assets and liabilities:                                                             |                           |                          |                           |
| Decrease (increase) in receivables                                                             | -                         | 740                      | 740                       |
| Decrease (increase) in deferred outflows of resources                                          | 1,976,239                 | -                        | 1,976,239                 |
| Increase (decrease) in payables                                                                | (924,341)                 | 209                      | (924,132)                 |
| Increase (decrease) in deferred inflows of resources                                           | (1,773,027)               | -                        | (1,773,027)               |
| Total adjustments                                                                              | <u>(721,129)</u>          | <u>949</u>               | <u>(720,180)</u>          |
| Net cash provided by operating activities                                                      | <u><u>\$54,850</u></u>    | <u><u>(\$29,064)</u></u> | <u><u>\$25,786</u></u>    |

**HOUSING AND REDEVELOPMENT AUTHORITY  
COMPONENT UNIT**



**CITY OF FRIDLEY, MINNESOTA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**HOUSING AND REDEVELOPMENT AUTHORITY**  
**December 31, 2025**

|                                                                            | General             | Housing Loan       | Gateway Northeast | BAE Northern<br>Stacks |
|----------------------------------------------------------------------------|---------------------|--------------------|-------------------|------------------------|
| <b><u>Assets</u></b>                                                       |                     |                    |                   |                        |
| Cash and investments                                                       | \$13,957,192        | \$1,342,667        | \$21,676          | \$5,293,902            |
| Receivables:                                                               |                     |                    |                   |                        |
| Accounts                                                                   | 747,786             | -                  | -                 | -                      |
| Note                                                                       | 400,000             | -                  | -                 | -                      |
| Taxes                                                                      | 14,966              | -                  | -                 | 64                     |
| Mortgage:                                                                  |                     |                    |                   |                        |
| Deferred                                                                   | -                   | 5,261,889          | -                 | -                      |
| Interest                                                                   | 108,404             | -                  | -                 | -                      |
| Due from other funds                                                       | 6,440,891           | -                  | -                 | -                      |
| Land held for resale                                                       | 621,120             | -                  | -                 | -                      |
|                                                                            | <u>\$22,290,359</u> | <u>\$6,604,556</u> | <u>\$21,676</u>   | <u>\$5,293,966</u>     |
| <b><u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u></b> |                     |                    |                   |                        |
| Liabilities:                                                               |                     |                    |                   |                        |
| Accounts payable                                                           | \$17,428            | \$41,932           | \$ -              | \$ -                   |
| Due to other governments                                                   | 295,768             | -                  | -                 | -                      |
| Due to primary government                                                  | 406,470             | -                  | -                 | 145,894                |
| Due to other funds                                                         | -                   | -                  | 444,692           | -                      |
| Total liabilities                                                          | <u>719,666</u>      | <u>41,932</u>      | <u>444,692</u>    | <u>145,894</u>         |
| Deferred inflows of resources:                                             |                     |                    |                   |                        |
| Unavailable revenue                                                        | <u>1,030,642</u>    | <u>-</u>           | <u>-</u>          | <u>64</u>              |
| Fund balance (deficit):                                                    |                     |                    |                   |                        |
| Nonspendable                                                               | -                   | 5,261,889          | -                 | -                      |
| Restricted                                                                 | -                   | 336,094            | -                 | 5,148,008              |
| Committed                                                                  | 747,614             | 964,641            | -                 | -                      |
| Unassigned                                                                 | <u>19,792,437</u>   | <u>-</u>           | <u>(423,016)</u>  | <u>-</u>               |
| Total fund balance (deficit)                                               | <u>20,540,051</u>   | <u>6,562,624</u>   | <u>(423,016)</u>  | <u>5,148,008</u>       |
|                                                                            | <u>\$22,290,359</u> | <u>\$6,604,556</u> | <u>\$21,676</u>   | <u>\$5,293,966</u>     |
| Total liabilities, deferred inflows<br>of resources, and fund balance      |                     |                    |                   |                        |

| BAE Hazardous<br>Sub District                                                                                                       | Locke Point Park   | Lake Pointe      | Northstar Transit<br>Station | Holly Center     | Other<br>Governmental<br>Funds | Intra - Activity<br>Eliminations | Totals<br>Governmental<br>Funds |
|-------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------|------------------------------|------------------|--------------------------------|----------------------------------|---------------------------------|
| \$2,790                                                                                                                             | \$ -               | \$469,591        | \$5,870,768                  | \$507,388        | \$1,015,247                    | \$ -                             | \$28,481,221                    |
| -                                                                                                                                   | -                  | -                | -                            | -                | -                              | -                                | 747,786                         |
| -                                                                                                                                   | -                  | -                | -                            | -                | -                              | -                                | 400,000                         |
| -                                                                                                                                   | 1,292              | -                | -                            | 17               | 10,850                         | -                                | 27,189                          |
| -                                                                                                                                   | -                  | -                | -                            | -                | -                              | -                                | 5,261,889                       |
| -                                                                                                                                   | -                  | -                | -                            | -                | -                              | -                                | 108,404                         |
| -                                                                                                                                   | -                  | -                | -                            | -                | -                              | (6,440,891)                      | -                               |
| -                                                                                                                                   | -                  | -                | -                            | -                | 83,660                         | -                                | 704,780                         |
| <u>\$2,790</u>                                                                                                                      | <u>\$1,292</u>     | <u>\$469,591</u> | <u>\$5,870,768</u>           | <u>\$507,405</u> | <u>\$1,109,757</u>             | <u>(\$6,440,891)</u>             | <u>\$35,731,269</u>             |
| \$ -                                                                                                                                | \$ -               | \$395,079        | \$273,072                    | \$355,355        | \$54,869                       | \$ -                             | \$1,137,735                     |
| -                                                                                                                                   | -                  | -                | -                            | -                | -                              | -                                | 295,768                         |
| -                                                                                                                                   | -                  | -                | -                            | -                | -                              | -                                | 552,364                         |
| 1,939,104                                                                                                                           | 3,995,124          | -                | -                            | -                | 61,971                         | (6,440,891)                      | -                               |
| <u>1,939,104</u>                                                                                                                    | <u>3,995,124</u>   | <u>395,079</u>   | <u>273,072</u>               | <u>355,355</u>   | <u>116,840</u>                 | <u>(6,440,891)</u>               | <u>1,985,867</u>                |
| -                                                                                                                                   | -                  | -                | -                            | 17               | 92,844                         | -                                | 1,123,567                       |
| -                                                                                                                                   | -                  | -                | -                            | -                | -                              | -                                | 5,261,889                       |
| -                                                                                                                                   | -                  | 74,512           | 5,597,696                    | 152,033          | 958,356                        | -                                | 12,266,699                      |
| -                                                                                                                                   | -                  | -                | -                            | -                | -                              | -                                | 1,712,255                       |
| (1,936,314)                                                                                                                         | (3,993,832)        | -                | -                            | -                | (58,283)                       | -                                | 13,380,992                      |
| <u>(1,936,314)</u>                                                                                                                  | <u>(3,993,832)</u> | <u>74,512</u>    | <u>5,597,696</u>             | <u>152,033</u>   | <u>900,073</u>                 | <u>-</u>                         | <u>32,621,835</u>               |
| <u>\$2,790</u>                                                                                                                      | <u>\$1,292</u>     | <u>\$469,591</u> | <u>\$5,870,768</u>           | <u>\$507,405</u> | <u>\$1,109,757</u>             | <u>(\$6,440,891)</u>             | <u>\$35,731,269</u>             |
| Fund balance reported above                                                                                                         |                    |                  |                              |                  |                                |                                  | \$32,621,835                    |
| 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                       |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue |                    |                  |                              |                  |                                |                                  | 1,123,567                       |
| Net position of governmental activities                                                                                             |                    |                  |                              |                  |                                |                                  | <u>\$34,757,157</u>             |

**CITY OF FRIDLEY, MINNESOTA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**HOUSING AND REDEVELOPMENT AUTHORITY**  
**For The Year Ended December 31, 2025**

|                                                             | General             | Housing Loan       | Gateway<br>Northeast | BAE Northern<br>Stacks |
|-------------------------------------------------------------|---------------------|--------------------|----------------------|------------------------|
| Revenues:                                                   |                     |                    |                      |                        |
| Tax increment                                               | \$ -                | \$ -               | \$700,291            | \$2,527,772            |
| Property taxes                                              | 251,944             | 534,579            | -                    | -                      |
| Intergovernmental revenue                                   | 50,000              | -                  | -                    | -                      |
| Investment income (loss)                                    | 683,898             | 40,901             | 11,826               | 217,811                |
| Mortgage interest earnings                                  | -                   | 103,966            | -                    | -                      |
| Interfund and other loan interest earnings                  | 300,985             | -                  | -                    | -                      |
| Payments from primary government                            | -                   | 462,361            | -                    | -                      |
| Miscellaneous                                               | 22,923              | -                  | -                    | -                      |
| Total revenues                                              | <u>1,309,750</u>    | <u>1,141,807</u>   | <u>712,117</u>       | <u>2,745,583</u>       |
| Expenditures:                                               |                     |                    |                      |                        |
| Supplies and other charges                                  | 869,398             | 88,094             | 6,675                | 6,713                  |
| Developer assistance                                        | 58,706              | 80,698             | -                    | -                      |
| Interest expense                                            | 16,815              | -                  | 44,038               | -                      |
| Payments to primary government                              | -                   | -                  | -                    | 1,132,288              |
| Redevelopment                                               | 35,331              | -                  | -                    | -                      |
| Total expenditures                                          | <u>980,250</u>      | <u>168,792</u>     | <u>50,713</u>        | <u>1,139,001</u>       |
| Excess (deficiency of revenues<br>over (under) expenditures | 329,500             | 973,015            | 661,404              | 1,606,582              |
| Other financing sources (uses):                             |                     |                    |                      |                        |
| Sale of real estate                                         | 177,470             | -                  | -                    | -                      |
| Transfers in                                                | -                   | 682,172            | -                    | -                      |
| Transfers out                                               | -                   | -                  | -                    | (682,172)              |
| Total other financing sources (uses)                        | <u>177,470</u>      | <u>682,172</u>     | <u>-</u>             | <u>(682,172)</u>       |
| Net change in fund balance                                  | 506,970             | 1,655,187          | 661,404              | 924,410                |
| Fund balance (deficit) - January 1                          | <u>20,033,081</u>   | <u>4,907,437</u>   | <u>(1,084,420)</u>   | <u>4,223,598</u>       |
| Fund balance (deficit) - December 31                        | <u>\$20,540,051</u> | <u>\$6,562,624</u> | <u>(\$423,016)</u>   | <u>\$5,148,008</u>     |

| BAE Hazardous Sub District | Locke Point Park     | Lake Pointe     | Northstar Transit Station | Holly Center     | Other Governmental Funds | Totals Governmental Funds |
|----------------------------|----------------------|-----------------|---------------------------|------------------|--------------------------|---------------------------|
| \$263,588                  | \$270,746            | \$887,440       | \$1,768,594               | \$768,483        | \$300,877                | \$7,487,791               |
| -                          | -                    | -               | -                         | -                | -                        | 786,523                   |
| -                          | -                    | -               | -                         | -                | -                        | 50,000                    |
| 4,589                      | 4,836                | 5,554           | 255,517                   | 9,980            | 21,934                   | 1,256,846                 |
| -                          | -                    | -               | -                         | -                | -                        | 103,966                   |
| -                          | -                    | -               | -                         | -                | -                        | 300,985                   |
| -                          | -                    | -               | -                         | -                | -                        | 462,361                   |
| -                          | -                    | -               | -                         | -                | -                        | 22,923                    |
| <u>268,177</u>             | <u>275,582</u>       | <u>892,994</u>  | <u>2,024,111</u>          | <u>778,463</u>   | <u>322,811</u>           | <u>10,471,395</u>         |
| 57                         | 8,730                | 1,906           | 7,266                     | 1,831            | 9,164                    | 999,834                   |
| -                          | -                    | 798,696         | 546,144                   | 701,172          | 120,323                  | 2,305,739                 |
| 74,535                     | 164,124              | -               | -                         | -                | 6,286                    | 305,798                   |
| -                          | -                    | -               | -                         | -                | -                        | 1,132,288                 |
| -                          | -                    | -               | -                         | -                | -                        | 35,331                    |
| <u>74,592</u>              | <u>172,854</u>       | <u>800,602</u>  | <u>553,410</u>            | <u>703,003</u>   | <u>135,773</u>           | <u>4,778,990</u>          |
| 193,585                    | 102,728              | 92,392          | 1,470,701                 | 75,460           | 187,038                  | 5,692,405                 |
| -                          | -                    | -               | -                         | -                | -                        | 177,470                   |
| -                          | -                    | -               | -                         | -                | -                        | 682,172                   |
| -                          | -                    | -               | -                         | -                | -                        | (682,172)                 |
| <u>-</u>                   | <u>-</u>             | <u>-</u>        | <u>-</u>                  | <u>-</u>         | <u>-</u>                 | <u>177,470</u>            |
| 193,585                    | 102,728              | 92,392          | 1,470,701                 | 75,460           | 187,038                  | 5,869,875                 |
| <u>(2,129,899)</u>         | <u>(4,096,560)</u>   | <u>(17,880)</u> | <u>4,126,995</u>          | <u>76,573</u>    | <u>713,035</u>           | <u>26,751,960</u>         |
| <u>(\$1,936,314)</u>       | <u>(\$3,993,832)</u> | <u>\$74,512</u> | <u>\$5,597,696</u>        | <u>\$152,033</u> | <u>\$900,073</u>         | <u>\$32,621,835</u>       |

Amounts reported for governmental activities in the statement of activities (Exhibit A-2) are different because:

Net changes in fund balances - total above

\$5,869,875

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

3,820

Changes in net position of governmental activities (Exhibit A-2)

\$5,873,695

**CITY OF FRIDLEY, MINNESOTA**  
**SUBCOMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**HOUSING AND REDEVELOPMENT AUTHORITY**  
**December 31, 2025**

|                                                                            | <u>Gateway East</u> | <u>Gateway West</u> |
|----------------------------------------------------------------------------|---------------------|---------------------|
| <b><u>Assets</u></b>                                                       |                     |                     |
| Cash and investments                                                       | \$41,407            | \$490               |
| Taxes receivable                                                           | -                   | -                   |
| Land held for resale                                                       | -                   | 2,610               |
|                                                                            | <u>-</u>            | <u>2,610</u>        |
| Total assets                                                               | <u>\$41,407</u>     | <u>\$3,100</u>      |
| <b><u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u></b> |                     |                     |
| Liabilities:                                                               |                     |                     |
| Accounts payable                                                           | \$ -                | \$ -                |
| Due to other funds                                                         | -                   | 55,607              |
| Total liabilities                                                          | <u>0</u>            | <u>55,607</u>       |
| Deferred inflows of resources:                                             |                     |                     |
| Unavailable revenue                                                        | -                   | 2,610               |
|                                                                            | <u>-</u>            | <u>2,610</u>        |
| Fund balance (deficit):                                                    |                     |                     |
| Restricted                                                                 | 41,407              | -                   |
| Unassigned                                                                 | -                   | (55,117)            |
| Total fund balance (deficit)                                               | <u>41,407</u>       | <u>(55,117)</u>     |
| Total liabilities, deferred inflows<br>of resources, and fund balance      | <u>\$41,407</u>     | <u>\$3,100</u>      |

| Housing<br>Replacement | Satellite Lane Apts. | Main Street     | Northern Stacks<br>VIII | Moon Plaza     | Total Nonmajor<br>Capital Project<br>Funds |
|------------------------|----------------------|-----------------|-------------------------|----------------|--------------------------------------------|
| \$418,649              | \$484,559            | \$15,575        | \$49,076                | \$5,491        | \$1,015,247                                |
| 10,838                 | 12                   | -               | -                       | -              | 10,850                                     |
| 81,050                 | -                    | -               | -                       | -              | 83,660                                     |
| <u>\$510,537</u>       | <u>\$484,571</u>     | <u>\$15,575</u> | <u>\$49,076</u>         | <u>\$5,491</u> | <u>\$1,109,757</u>                         |
| \$3,500                | \$ -                 | \$ -            | \$51,243                | \$126          | \$54,869                                   |
| -                      | -                    | -               | -                       | 6,364          | 61,971                                     |
| <u>3,500</u>           | <u>-</u>             | <u>0</u>        | <u>51,243</u>           | <u>6,490</u>   | <u>116,840</u>                             |
| 90,222                 | 12                   | -               | -                       | -              | 92,844                                     |
| 416,815                | 484,559              | 15,575          | -                       | -              | 958,356                                    |
| -                      | -                    | -               | (2,167)                 | (999)          | (58,283)                                   |
| <u>416,815</u>         | <u>484,559</u>       | <u>15,575</u>   | <u>(2,167)</u>          | <u>(999)</u>   | <u>900,073</u>                             |
| <u>\$510,537</u>       | <u>\$484,571</u>     | <u>\$15,575</u> | <u>\$49,076</u>         | <u>\$5,491</u> | <u>\$1,109,757</u>                         |

**CITY OF FRIDLEY, MINNESOTA**  
**SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
**HOUSING AND REDEVELOPMENT AUTHORITY**  
**For The Year Ended December 31, 2025**

|                                                            | <u>Gateway East</u>    | <u>Gateway West</u>      | <u>Housing<br/>Replacement</u> |
|------------------------------------------------------------|------------------------|--------------------------|--------------------------------|
| Revenues:                                                  |                        |                          |                                |
| Tax increment                                              | \$61,263               | \$49,319                 | \$70,193                       |
| Investment income (loss)                                   | 910                    | 843                      | 19,700                         |
| Total revenues                                             | <u>62,173</u>          | <u>50,162</u>            | <u>89,893</u>                  |
| Expenditures:                                              |                        |                          |                                |
| Supplies and other charges                                 | 1,288                  | 952                      | 3,837                          |
| Developer assistance                                       | -                      | -                        | -                              |
| Interest expense                                           | 1,015                  | 5,027                    | -                              |
| Total expenditures                                         | <u>2,303</u>           | <u>5,979</u>             | <u>3,837</u>                   |
| Excess (deficiency of revenues<br>over (under expenditures | 59,870                 | 44,183                   | 86,056                         |
| Fund balance (deficit) - January 1                         | <u>(18,463)</u>        | <u>(99,300)</u>          | <u>330,759</u>                 |
| Fund balance (deficit) - December 31                       | <u><u>\$41,407</u></u> | <u><u>(\$55,117)</u></u> | <u><u>\$416,815</u></u>        |

**Exhibit F-4**

| Satellite<br>Lane Apts. | Main Street     | Northern<br>Stacks VIII | Moon Plaza     | Totals Nonmajor<br>Capital Project<br>Funds |
|-------------------------|-----------------|-------------------------|----------------|---------------------------------------------|
| \$ -                    | \$ -            | \$113,872               | \$6,230        | \$300,877                                   |
| -                       | -               | 372                     | 109            | 21,934                                      |
| <u>0</u>                | <u>0</u>        | <u>114,244</u>          | <u>6,339</u>   | <u>322,811</u>                              |
| -                       | -               | 652                     | 2,435          | 9,164                                       |
| 17,838                  | -               | 102,485                 | -              | 120,323                                     |
| -                       | -               | -                       | 244            | 6,286                                       |
| <u>17,838</u>           | <u>0</u>        | <u>103,137</u>          | <u>2,679</u>   | <u>135,773</u>                              |
| (17,838)                | -               | 11,107                  | 3,660          | 187,038                                     |
| <u>502,397</u>          | <u>15,575</u>   | <u>(13,274)</u>         | <u>(4,659)</u> | <u>713,035</u>                              |
| <u>\$484,559</u>        | <u>\$15,575</u> | <u>(\$2,167)</u>        | <u>(\$999)</u> | <u>\$900,073</u>                            |





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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**  
**STATEMENT OF NET POSITION**  
**CUSTODIAL FUND**  
**December 31, 2025**

|                                     | <u>Hotel/Motel Tax</u> |
|-------------------------------------|------------------------|
| Assets:                             |                        |
| Cash and investments                | \$7,334                |
| Accounts receivables                | <u>7,244</u>           |
| Total assets                        | <u><u>\$14,578</u></u> |
| Liabilities:                        |                        |
| Accounts payable                    | <u>14,578</u>          |
| Net Position:                       |                        |
| Restricted for economic development | <u><u>\$ -</u></u>     |

**CITY OF FRIDLEY, MINNESOTA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUND**  
**For The Year Ended December 31, 2025**

|                                                   |                        |
|---------------------------------------------------|------------------------|
|                                                   | <u>Hotel/Motel Tax</u> |
| Additions:                                        |                        |
| Tax collections from other government             | \$115,274              |
| Total additions                                   | <u>115,274</u>         |
| Deductions:                                       |                        |
| Payments of tax to other governments              | 109,510                |
| Administrative fee                                | 5,764                  |
| Total deductions                                  | <u>115,274</u>         |
| Net increase (decrease) in Fiduciary net position | -                      |
| Net position - beginning                          | <u>-</u>               |
| Net position - ending                             | <u><u>\$ -</u></u>     |



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### **III. STATISTICAL SECTION (UNAUDITED)**



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# Statistical Section (Unaudited)

This part of the City of Fridley's annual comprehensive financial report presents detailed statistical information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

| <u>Contents</u>                                                                                                                                                                                                                                                                   | <u>Tables</u>  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>Financial Trends</b><br>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.                                                                                                    | <b>1 - 4</b>   |
| <b>Revenue Capacity</b><br>These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property tax.                                                                                                                   | <b>5 - 8</b>   |
| <b>Debt Capacity</b><br>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.                                                           | <b>9 - 12</b>  |
| <b>Demographic and Economic Information</b><br>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments. | <b>13 - 15</b> |
| <b>Operating Information</b><br>These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.                        | <b>16 - 17</b> |



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

|                                             | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Governmental activities:                    |                     |                     |                     |                     |
| Net investment in capital assets            | \$23,932,586        | \$31,006,344        | \$30,070,173        | \$27,349,945        |
| Restricted                                  | 2,204,983           | 2,739,575           | 2,977,454           | 3,047,005           |
| Unrestricted                                | 13,175,954          | 8,889,557           | 11,049,555          | 15,961,597          |
| Total governmental activities net position  | <u>\$39,313,523</u> | <u>\$42,635,476</u> | <u>\$44,097,182</u> | <u>\$46,358,547</u> |
| Business-type activities:                   |                     |                     |                     |                     |
| Net investment in capital assets            | \$13,913,434        | \$13,897,925        | \$15,068,876        | \$18,211,710        |
| Restricted                                  | -                   | -                   | -                   | -                   |
| Unrestricted                                | 9,567,290           | 11,077,566          | 12,674,876          | 11,837,418          |
| Total business-type activities net position | <u>\$23,480,724</u> | <u>\$24,975,491</u> | <u>\$27,743,752</u> | <u>\$30,049,128</u> |
| Primary government:                         |                     |                     |                     |                     |
| Net investment in capital assets            | \$37,846,020        | \$44,904,269        | \$45,139,049        | \$45,561,655        |
| Restricted                                  | 2,204,983           | 2,739,575           | 2,977,454           | 3,047,005           |
| Unrestricted                                | 22,743,244          | 19,967,123          | 23,724,431          | 27,799,015          |
| Total primary government net position       | <u>\$62,794,247</u> | <u>\$67,610,967</u> | <u>\$71,840,934</u> | <u>\$76,407,675</u> |

Table 1

| 2020                | 2021                | 2022                | 2023                | 2024                 | 2025                 |
|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| \$31,075,685        | \$29,987,129        | \$27,164,052        | \$30,920,434        | \$33,000,597         | \$38,552,943         |
| 3,662,136           | 2,763,121           | 3,957,778           | 7,102,089           | 6,937,227            | 6,934,703            |
| 5,783,139           | 9,898,422           | 9,915,345           | 12,454,606          | 15,841,455           | 17,779,383           |
| <u>\$40,520,960</u> | <u>\$42,648,672</u> | <u>\$41,037,175</u> | <u>\$50,477,129</u> | <u>\$55,779,279</u>  | <u>\$63,267,029</u>  |
| \$21,135,232        | \$23,043,111        | \$23,290,271        | \$24,180,284        | \$26,254,840         | \$28,363,621         |
| -                   | -                   | -                   | -                   | -                    | 1,028,026            |
| 11,052,792          | 12,250,803          | 15,034,748          | 18,472,064          | 21,743,835           | 24,675,207           |
| <u>\$32,188,024</u> | <u>\$35,293,914</u> | <u>\$38,325,019</u> | <u>\$42,652,348</u> | <u>\$47,998,675</u>  | <u>\$54,066,854</u>  |
| \$52,210,917        | \$53,030,240        | \$50,454,323        | \$55,100,718        | \$59,255,437         | \$66,916,564         |
| 3,662,136           | 2,763,121           | 3,957,778           | 7,102,089           | 6,937,227            | 7,962,729            |
| 16,835,931          | 22,149,225          | 24,950,093          | 30,926,670          | 37,585,290           | 42,454,590           |
| <u>\$72,708,984</u> | <u>\$77,942,586</u> | <u>\$79,362,194</u> | <u>\$93,129,477</u> | <u>\$103,777,954</u> | <u>\$117,333,883</u> |

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

|                                                 | 2015         | 2016         | 2017         | 2018         |
|-------------------------------------------------|--------------|--------------|--------------|--------------|
| <b>Expenses</b>                                 |              |              |              |              |
| <b>Governmental activities:</b>                 |              |              |              |              |
| General government                              | \$4,156,904  | \$4,398,370  | \$4,298,149  | \$3,697,097  |
| Public safety                                   | 8,048,655    | 10,313,163   | 9,129,111    | 9,274,465    |
| Public works                                    | 5,127,667    | 4,975,340    | 5,112,090    | 4,699,946    |
| Community development                           | 1,107,348    | 1,126,835    | 981,433      | 946,173      |
| Parks and recreation                            | 1,353,320    | 1,440,232    | 1,720,811    | 1,835,082    |
| Interest on long-term debt                      | 144,064      | 97,684       | 2,292,957    | 1,685,039    |
| Total governmental activities expenses          | 19,937,958   | 22,351,624   | 23,534,551   | 22,137,802   |
| <b>Business-type activities:</b>                |              |              |              |              |
| Liquor                                          | 4,914,786    | 5,043,703    | 5,110,714    | 5,544,091    |
| Water                                           | 3,101,356    | 3,076,493    | 3,531,649    | 3,047,417    |
| Sewer                                           | 5,040,861    | 5,068,146    | 5,340,062    | 5,347,742    |
| Storm water                                     | 785,626      | 1,030,467    | 1,085,780    | 1,071,446    |
| Total business-type activities expenses         | 13,842,629   | 14,218,809   | 15,068,205   | 15,010,696   |
| Total primary government expenses               | \$33,780,587 | \$36,570,433 | \$38,602,756 | \$37,148,498 |
| <b>Program revenues</b>                         |              |              |              |              |
| <b>Governmental activities:</b>                 |              |              |              |              |
| Charges for services:                           |              |              |              |              |
| General government                              | \$1,905,021  | \$2,031,207  | \$2,021,012  | \$2,244,912  |
| Public safety                                   | 619,630      | 742,523      | 798,510      | 840,976      |
| Public works                                    | 53,589       | 32,522       | 34,681       | 53,360       |
| Community development                           | 1,194,534    | 1,108,177    | 895,125      | 1,206,364    |
| Parks and recreation                            | 336,847      | 333,766      | 352,245      | 319,998      |
| Operating grants and contributions              | 1,139,385    | 1,077,559    | 1,847,380    | 1,185,939    |
| Capital grants and contributions                | 2,370,009    | 6,296,532    | 5,333,480    | 520,201      |
| Total governmental activities program revenues  | 7,619,015    | 11,622,286   | 11,282,433   | 6,371,750    |
| <b>Business-type activities:</b>                |              |              |              |              |
| Charges for services:                           |              |              |              |              |
| Liquor                                          | 5,256,840    | 5,439,423    | 5,520,161    | 6,029,627    |
| Water                                           | 2,907,123    | 3,330,350    | 3,486,965    | 3,912,727    |
| Sewer                                           | 4,809,679    | 5,298,995    | 5,640,419    | 6,095,556    |
| Storm water                                     | 1,225,153    | 1,324,460    | 1,378,095    | 1,433,935    |
| Operating grants and contributions              | -            | 67,551       | 61,476       | -            |
| Capital grants and contributions                | 421,990      | 186,791      | 713,655      | 499,800      |
| Total business-type activities program revenues | 14,620,785   | 15,647,570   | 16,800,771   | 17,971,645   |
| Total primary government program revenues       | \$22,239,800 | \$27,269,856 | \$28,083,204 | \$24,343,395 |

**Table 2**  
**Page 1 of 2**

| 2019                | 2020                | 2021                | 2022                | 2023                | 2024                | 2025                |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$5,504,858         | \$6,003,817         | \$5,851,445         | \$6,389,864         | \$6,921,931         | \$7,096,229         | \$7,343,125         |
| 10,035,219          | 9,946,434           | 9,816,095           | 12,178,884          | 13,556,667          | 12,764,224          | 14,207,428          |
| 5,677,069           | 5,304,937           | 5,698,161           | 6,186,146           | 6,244,765           | 7,099,559           | 7,757,884           |
| 973,708             | 16,037,288          | 1,051,339           | 1,478,757           | 1,450,922           | 1,391,923           | 1,301,120           |
| 1,565,950           | 1,459,005           | 1,754,110           | 1,854,907           | 661,060             | 2,031,169           | 2,155,626           |
| 1,795,560           | 2,012,685           | 1,881,282           | 2,795,304           | 2,580,922           | 2,458,238           | 2,300,657           |
| 25,552,364          | 40,764,166          | 26,052,432          | 30,883,862          | 31,416,267          | 32,841,342          | 35,065,840          |
| 5,698,502           | 6,115,659           | 6,552,204           | 6,098,010           | 5,858,397           | 5,846,748           | 5,545,133           |
| 2,811,051           | 3,192,159           | 3,086,716           | 3,270,302           | 3,364,844           | 3,516,145           | 3,543,556           |
| 5,722,230           | 5,911,370           | 5,776,014           | 6,266,036           | 6,726,694           | 7,096,221           | 7,502,783           |
| 1,208,564           | 1,243,060           | 1,288,000           | 1,496,526           | 1,566,767           | 1,562,427           | 1,561,120           |
| 15,440,347          | 16,462,248          | 16,702,934          | 17,130,874          | 17,516,702          | 18,021,541          | 18,152,592          |
| <u>\$40,992,711</u> | <u>\$57,226,414</u> | <u>\$42,755,366</u> | <u>\$48,014,736</u> | <u>\$48,932,969</u> | <u>\$50,862,883</u> | <u>\$53,218,432</u> |
| \$2,236,868         | \$1,490,036         | \$1,623,061         | \$2,157,317         | \$2,229,748         | \$2,568,143         | \$2,334,517         |
| 558,695             | 2,181,463           | 2,066,986           | 791,031             | 903,757             | 891,432             | 1,009,098           |
| 31,841              | 792,658             | 874,269             | 553,539             | 1,997,663           | 531,651             | 504,223             |
| 1,502,589           | 971,674             | 1,299,234           | 1,982,209           | 2,247,338           | 1,933,679           | 2,133,859           |
| 317,088             | 59,289              | 233,035             | 320,780             | 348,186             | 471,218             | 471,250             |
| 1,845,628           | 1,603,520           | 1,483,495           | 2,082,891           | 2,908,752           | 3,033,088           | 3,771,794           |
| 1,334,148           | 6,096,584           | 1,265,349           | 2,135,051           | 4,743,465           | 3,599,409           | 6,389,239           |
| 7,826,857           | 13,195,224          | 8,845,429           | 10,022,818          | 15,378,909          | 13,028,620          | 16,613,980          |
| 6,195,797           | 6,708,539           | 7,290,355           | 6,521,618           | 6,230,594           | 6,062,097           | 5,839,998           |
| 3,798,381           | 4,143,249           | 4,666,860           | 4,545,403           | 4,894,229           | 4,521,777           | 4,647,249           |
| 6,075,840           | 5,937,276           | 6,325,191           | 6,639,735           | 7,491,197           | 7,597,446           | 7,941,954           |
| 1,491,252           | 1,523,085           | 1,600,201           | 1,767,347           | 2,033,430           | 2,176,487           | 2,348,455           |
| 251,666             | 118,410             | -                   | 84,590              | 38,706              | 17,916              | 207,643             |
| -                   | 163,816             | 275,449             | 466,483             | 191,275             | 646,612             | 2,395,565           |
| 17,812,936          | 18,594,375          | 20,158,056          | 20,025,176          | 20,879,431          | 21,022,335          | 23,380,864          |
| <u>\$25,639,793</u> | <u>\$31,789,599</u> | <u>\$29,003,485</u> | <u>\$30,047,994</u> | <u>\$36,258,340</u> | <u>\$34,050,955</u> | <u>\$39,994,844</u> |

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

|                                                           | 2015                  | 2016                 | 2017                  | 2018                  |
|-----------------------------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|
| <b>Net (expense) revenue:</b>                             |                       |                      |                       |                       |
| Governmental activities                                   | (\$12,318,943)        | (\$10,729,338)       | (\$12,252,118)        | (\$15,766,052)        |
| Business-type activities                                  | 778,156               | 1,428,761            | 1,732,566             | 2,960,949             |
| Total primary government net (expense) revenue            | <u>(\$11,540,787)</u> | <u>(\$9,300,577)</u> | <u>(\$10,519,552)</u> | <u>(\$12,805,103)</u> |
| <b>General revenues and other changes in net position</b> |                       |                      |                       |                       |
| <b>Governmental activities:</b>                           |                       |                      |                       |                       |
| General property taxes                                    | \$11,795,707          | \$12,222,937         | \$13,884,775          | \$14,839,034          |
| Grants not restricted to programs                         | 1,325,388             | 1,763,614            | 657,546               | 1,613,020             |
| Investment income (loss)                                  | 157,281               | 254,379              | 413,165               | 651,609               |
| Gain (loss) on sale of property                           | 67,581                | 11,005               | -                     | (335,183)             |
| Other                                                     | 418,640               | 354,572              | 280,085               | 120,778               |
| Transfers                                                 | 338,600               | 338,500              | 338,500               | 338,500               |
| Total governmental activities                             | <u>14,103,197</u>     | <u>14,945,007</u>    | <u>15,574,071</u>     | <u>17,227,758</u>     |
| <b>Business-type activities:</b>                          |                       |                      |                       |                       |
| Grants not restricted to programs                         | 2,413                 | -                    | -                     | 8,957                 |
| Investment earnings                                       | 42,722                | 95,713               | 68,805                | 142,716               |
| Gain (loss) on sale of property                           | 10,672                | -                    | 16,000                | (7,046)               |
| Other                                                     | 16,331                | 1,858                | 15,896                | 1,185                 |
| Transfers                                                 | (338,600)             | (338,500)            | (338,500)             | (338,500)             |
| Total business-type activities                            | <u>(266,462)</u>      | <u>(240,929)</u>     | <u>(237,799)</u>      | <u>(192,688)</u>      |
| Total primary government                                  | <u>\$13,836,735</u>   | <u>\$14,704,078</u>  | <u>\$15,336,272</u>   | <u>\$17,035,070</u>   |
| <b>Change in net position:</b>                            |                       |                      |                       |                       |
| Governmental activities                                   | \$1,784,254           | \$4,215,669          | \$3,321,953           | \$1,461,706           |
| Business-type activities                                  | 511,694               | 1,187,832            | 1,494,767             | 2,768,261             |
| Total primary government                                  | <u>\$2,295,948</u>    | <u>\$5,403,501</u>   | <u>\$4,816,720</u>    | <u>\$4,229,967</u>    |

| 2019                  | 2020                  | 2021                  | 2022                  | 2023                  | 2024                  | 2025                  |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| (\$17,725,507)        | (\$27,568,942)        | (\$17,207,003)        | (\$20,861,044)        | (\$16,037,358)        | (\$19,812,722)        | (\$18,451,860)        |
| 2,372,589             | 2,132,127             | 3,455,122             | 2,894,302             | 3,362,729             | 3,000,794             | 5,228,272             |
| <u>(\$15,352,918)</u> | <u>(\$25,436,815)</u> | <u>(\$13,751,881)</u> | <u>(\$17,966,742)</u> | <u>(\$12,674,629)</u> | <u>(\$16,811,928)</u> | <u>(\$13,223,588)</u> |
| \$15,387,457          | \$16,225,057          | \$16,932,793          | \$17,340,718          | \$19,410,491          | \$20,385,478          | 21,106,661            |
| 1,670,719             | 3,948,112             | 1,848,065             | 1,839,727             | 1,875,934             | 1,265,000             | 1,365,000             |
| 811,009               | 980,709               | (180,488)             | (576,946)             | 2,866,774             | 2,500,077             | 2,475,234             |
| (249,165)             | 21,429                | 129,604               | 48,528                | 188,057               | 231,673               | 68,967                |
| 2,028,352             | 298,544               | 266,241               | 259,020               | 797,556               | 575,455               | 495,248               |
| 338,500               | 257,504               | 338,500               | 338,500               | 338,500               | 157,189               | 428,500               |
| <u>19,986,872</u>     | <u>21,731,355</u>     | <u>19,334,715</u>     | <u>19,249,547</u>     | <u>25,477,312</u>     | <u>25,114,872</u>     | <u>25,939,610</u>     |
| 8,957                 | -                     | -                     | 794,835               | 434,500               | 1,624,087             | -                     |
| 257,520               | 262,616               | (24,062)              | (387,377)             | 828,946               | 841,001               | 1,234,383             |
| 3,772                 | -                     | 12,450                | 17,550                | 39,551                | 37,583                | 34,024                |
| 1,038                 | 1,657                 | 880                   | 295                   | 103                   | 51                    | -                     |
| (338,500)             | (257,504)             | (338,500)             | (338,500)             | (338,500)             | (157,189)             | (428,500)             |
| <u>(67,213)</u>       | <u>6,769</u>          | <u>(349,232)</u>      | <u>86,803</u>         | <u>964,600</u>        | <u>2,345,533</u>      | <u>839,907</u>        |
| <u>\$19,919,659</u>   | <u>\$21,738,124</u>   | <u>\$18,985,483</u>   | <u>\$19,336,350</u>   | <u>\$26,441,912</u>   | <u>\$27,460,405</u>   | <u>\$26,779,517</u>   |
| \$2,261,365           | (\$5,837,587)         | \$2,127,712           | (\$1,611,497)         | \$9,439,954           | \$5,302,150           | \$7,487,750           |
| 2,305,376             | 2,138,896             | 3,105,890             | 2,981,105             | 4,327,329             | 5,346,327             | 6,068,179             |
| <u>\$4,566,741</u>    | <u>(\$3,698,691)</u>  | <u>\$5,233,602</u>    | <u>\$1,369,608</u>    | <u>\$13,767,283</u>   | <u>\$10,648,477</u>   | <u>\$13,555,929</u>   |

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

|                                    | <u>2016</u>         | <u>2017</u>         | <u>2018</u>         | <u>2019</u>         |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund:                      |                     |                     |                     |                     |
| Nonspendable                       | \$51,305            | \$55,777            | \$77,801            | \$53,334            |
| Restricted                         | 35,903              | 14,466              | 20,335              | 42,180              |
| Unassigned                         | 9,084,228           | 9,522,843           | 11,045,978          | 10,166,947          |
| Total general fund                 | <u>\$9,171,436</u>  | <u>\$9,593,086</u>  | <u>\$11,144,114</u> | <u>\$10,262,461</u> |
| All other governmental funds:      |                     |                     |                     |                     |
| Nonspendable                       | \$ -                | \$ -                | \$ -                | \$ -                |
| Restricted                         | 1,903,290           | 34,821,855          | 5,009,553           | 12,775,223          |
| Committed                          | 2,549,903           | 2,658,339           | 6,765,928           | 11,165,161          |
| Assigned                           | 10,573,287          | 8,510,134           | 4,567,369           | 6,177,195           |
| Unassigned                         | <u>(27,574)</u>     | <u>(9,453)</u>      | <u>-</u>            | <u>-</u>            |
| Total all other governmental funds | <u>\$14,998,906</u> | <u>\$45,980,875</u> | <u>\$16,342,850</u> | <u>\$30,117,579</u> |

**Table 3**

| 2020                | 2021                | 2022                | 2023                | 2024                | 2025                |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$65,779            | \$105,578           | \$225,418           | \$258,652           | \$281,232           | \$164,359           |
| 24,513              | 20,849              | 58,765              | 1,381,489           | 1,163,646           | 1,136,789           |
| 13,603,533          | 10,598,912          | 10,563,650          | 11,245,668          | 12,330,070          | 13,199,387          |
| <u>\$13,693,825</u> | <u>\$10,725,339</u> | <u>\$10,847,833</u> | <u>\$12,885,809</u> | <u>\$13,774,948</u> | <u>\$14,500,535</u> |
| \$ -                | \$ -                | \$ -                | \$32,211            | \$7,641             | \$37,946            |
| 3,566,713           | 3,720,128           | 27,174,772          | 20,691,123          | 15,679,109          | 6,588,187           |
| 11,550,431          | 16,180,954          | 16,523,003          | 17,955,398          | 17,699,762          | 17,580,680          |
| 6,362,198           | 6,811,853           | 4,799,846           | 5,255,768           | 7,178,163           | 6,971,483           |
| <u>(567)</u>        | <u>(52,012)</u>     | <u>(66,780)</u>     | <u>(52,451)</u>     | <u>(20,383)</u>     | <u>(22,409)</u>     |
| <u>\$21,478,775</u> | <u>\$26,660,923</u> | <u>\$48,430,841</u> | <u>\$43,882,049</u> | <u>\$40,544,292</u> | <u>\$31,155,887</u> |



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

|                                                         | 2016                      | 2017                       | 2018                         | 2019                       |
|---------------------------------------------------------|---------------------------|----------------------------|------------------------------|----------------------------|
| <b>Revenues:</b>                                        |                           |                            |                              |                            |
| General property taxes                                  | \$12,244,211              | \$13,878,204               | \$14,857,454                 | \$15,337,464               |
| Special assessments                                     | 865,722                   | 621,621                    | 501,045                      | 467,953                    |
| Licenses and permits                                    | 1,442,895                 | 1,272,753                  | 1,538,758                    | 1,501,526                  |
| Intergovernmental                                       | 7,330,338                 | 4,227,709                  | 3,035,084                    | 4,446,430                  |
| Charges for services                                    | 2,592,665                 | 2,560,831                  | 2,863,220                    | 2,958,748                  |
| Fines and forfeits                                      | 212,635                   | 267,989                    | 263,632                      | 186,807                    |
| Earnings on investments                                 | 254,379                   | 413,165                    | 651,609                      | 811,009                    |
| Interest on loan                                        | -                         | -                          | -                            | -                          |
| Other                                                   | 887,678                   | 766,059                    | 374,415                      | 2,178,614                  |
| Total revenues                                          | <u>25,830,523</u>         | <u>24,008,331</u>          | <u>24,085,217</u>            | <u>27,888,551</u>          |
| <b>Expenditures:</b>                                    |                           |                            |                              |                            |
| Current:                                                |                           |                            |                              |                            |
| General government                                      | 3,924,877                 | 3,953,025                  | 3,659,534                    | 4,677,076                  |
| Public safety                                           | 7,537,051                 | 8,001,032                  | 8,317,478                    | 8,831,505                  |
| Public works                                            | 2,824,319                 | 3,468,102                  | 3,316,912                    | 3,535,263                  |
| Community development                                   | 942,768                   | 934,074                    | 909,481                      | 982,166                    |
| Parks and recreation                                    | 1,341,444                 | 1,417,611                  | 1,557,052                    | 1,244,351                  |
| Debt service:                                           |                           |                            |                              |                            |
| Principal                                               | 1,230,000                 | 1,730,000                  | 1,390,000                    | 1,495,000                  |
| Interest                                                | 112,421                   | 931,527                    | 1,761,843                    | 1,721,308                  |
| Bond issuance costs                                     | 2,700                     | 715,461                    | 2,800                        | 155,218                    |
| Capital outlay                                          | 8,618,369                 | 22,577,062                 | 31,660,699                   | 2,721,649                  |
| Total expenditures                                      | <u>26,533,949</u>         | <u>43,727,894</u>          | <u>52,575,799</u>            | <u>25,363,536</u>          |
| Revenues over (under) expenditures                      | <u>(703,426)</u>          | <u>(19,719,563)</u>        | <u>(28,490,582)</u>          | <u>2,525,015</u>           |
| <b>Other financing sources (uses):</b>                  |                           |                            |                              |                            |
| Bonds/leases/SBITAs issued                              | -                         | 49,130,000                 | -                            | 9,510,000                  |
| Premium/(discount) on bonds issue                       | -                         | 1,584,898                  | -                            | 504,837                    |
| Proceeds from sale of capital assets                    | 43,673                    | 69,784                     | 65,085                       | 14,724                     |
| Transfers in                                            | 2,047,849                 | 1,361,189                  | 7,795,728                    | 2,819,740                  |
| Transfers out                                           | (1,909,349)               | (1,022,689)                | (7,457,228)                  | (2,481,240)                |
| Total other financing sources (uses)                    | <u>182,173</u>            | <u>51,123,182</u>          | <u>403,585</u>               | <u>10,368,061</u>          |
| Net change in fund balance                              | <u><u>(\$521,253)</u></u> | <u><u>\$31,403,619</u></u> | <u><u>(\$28,086,997)</u></u> | <u><u>\$12,893,076</u></u> |
| Debt service as a percentage of noncapital expenditures | 7.5%                      | 13.0%                      | 15.1%                        | 14.3%                      |
| Debt service as percentage of total expenditures        | 5.1%                      | 6.1%                       | 6.0%                         | 12.7%                      |

Table 4

| 2020          | 2021         | 2022         | 2023          | 2024          | 2025          |
|---------------|--------------|--------------|---------------|---------------|---------------|
| \$16,133,737  | \$16,977,698 | \$17,352,753 | \$19,423,550  | \$20,345,502  | \$21,092,099  |
| 819,347       | 840,389      | 657,413      | 683,922       | 724,518       | 630,020       |
| 1,559,003     | 1,526,246    | 1,092,843    | 1,352,838     | 1,053,292     | 1,304,923     |
| 8,111,582     | 3,888,549    | 5,038,786    | 9,718,659     | 6,734,234     | 10,680,390    |
| 2,795,287     | 3,230,503    | 3,039,357    | 3,246,049     | 3,750,844     | 3,546,810     |
| 169,156       | 151,219      | 197,517      | 195,926       | 165,624       | 219,327       |
| 898,347       | (164,818)    | (503,820)    | 2,713,025     | 2,376,874     | 2,311,238     |
| 108,000       | 98,579       | 111,276      | 97,181        | 82,586        | 1,132,288     |
| 1,232,731     | 1,392,806    | 1,801,529    | 2,381,751     | 1,988,830     | 813,443       |
| 31,827,190    | 27,941,171   | 28,787,654   | 39,812,901    | 37,222,304    | 41,730,538    |
| 5,177,833     | 5,023,569    | 5,295,200    | 5,626,716     | 5,895,139     | 6,516,031     |
| 8,924,373     | 9,761,947    | 10,327,011   | 11,531,643    | 11,710,636    | 12,530,473    |
| 3,222,623     | 3,451,877    | 3,636,672    | 3,928,244     | 4,069,740     | 4,530,316     |
| 15,999,027    | 1,073,651    | 1,391,086    | 1,386,145     | 1,376,375     | 1,361,586     |
| 1,175,270     | 1,438,269    | 1,471,176    | 1,603,950     | 1,719,592     | 1,796,697     |
| 1,540,000     | 2,070,000    | 2,105,000    | 2,285,908     | 3,793,835     | 3,866,394     |
| 1,958,725     | 2,106,674    | 2,022,014    | 2,971,536     | 2,825,684     | 2,671,645     |
| 62,855        | -            | 558,999      | -             | -             | -             |
| 4,412,516     | 1,269,626    | 2,686,883    | 14,108,440    | 9,862,668     | 17,821,368    |
| 42,473,222    | 26,195,613   | 29,494,041   | 43,442,582    | 41,253,669    | 51,094,510    |
| (10,646,032)  | 1,745,558    | (706,387)    | (3,629,681)   | (4,031,365)   | (9,363,972)   |
| 4,540,000     | -            | 20,730,000   | 592,308       | 1,193,885     | 203,687       |
| 619,659       | -            | 1,481,771    | -             | -             | -             |
| 21,429        | 129,604      | 48,528       | 188,057       | 231,673       | 68,967        |
| 338,500       | 338,500      | 338,500      | 338,500       | 157,189       | 428,500       |
| (80,996)      | -            | -            | -             | -             | -             |
| 5,438,592     | 468,104      | 22,598,799   | 1,118,865     | 1,582,747     | 701,154       |
| (\$5,207,440) | \$2,213,662  | \$21,892,412 | (\$2,510,816) | (\$2,448,618) | (\$8,662,818) |
| 9.2%          | 16.8%        | 15.7%        | 17.9%         | 21.1%         | 19.6%         |
| 8.2%          | 15.9%        | 14.0%        | 12.1%         | 16.0%         | 12.8%         |

**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  | Total Tax Capacity | Add: Area-wide Values and Increment |
|-------------|----------------------|--------------------------------|----------------|------------|--------------------|-------------------------------------|
| 2016        | 9,488,686            | 13,688,867                     | 58,699         | 4,958,693  | 28,194,945         | 2,986,838                           |
| 2017        | 10,488,279           | 15,061,056                     | 59,759         | 5,564,751  | 31,173,845         | 2,946,266                           |
| 2018        | 11,639,971           | 15,097,292                     | 62,282         | 5,961,619  | 32,761,164         | 2,918,699                           |
| 2019        | 18,645,518           | 16,935,599                     | 69,652         | 1,189,818  | 36,840,587         | 1,978,916                           |
| 2020        | 20,305,713           | 18,228,064                     | 52,061         | 1,202,271  | 39,788,109         | 1,406,269                           |
| 2021        | 22,172,098           | 18,811,165                     | 62,485         | 1,415,212  | 42,460,960         | 1,279,918                           |
| 2022        | 23,326,147           | 19,746,828                     | 61,735         | 1,072,472  | 44,207,182         | 965,110                             |
| 2023        | 23,027,902           | 22,034,994                     | 62,818         | 7,306,294  | 52,432,008         | (641,369)                           |
| 2024        | 19,650,408           | 25,764,671                     | 59,997         | 12,070,585 | 57,545,661         | (1,873,012)                         |
| 2025        | 19,176,751           | 28,012,278                     | 71,245         | 11,285,288 | 58,545,562         | (895,132)                           |

Source: Continuing Disclosure Document

<sup>1</sup>Property Values are determined on January 2 of the proceeding year.

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**Table 5**

| Less:<br>Fiscal<br>Disparity<br>Contribution | Adjusted<br>Tax Capacity<br>Value | Total<br>Direct Tax<br>Rate | Estimated<br>Market<br>Value <sup>1</sup> | Tax Capacity<br>as a Percent<br>of EMV |
|----------------------------------------------|-----------------------------------|-----------------------------|-------------------------------------------|----------------------------------------|
| 4,681,350                                    | 26,500,433                        | 44.960%                     | 2,207,363,400                             | 106.39%                                |
| 5,225,764                                    | 28,894,347                        | 48.218%                     | 2,416,338,500                             | 107.89%                                |
| 5,571,692                                    | 30,108,171                        | 47.907%                     | 2,557,662,900                             | 108.81%                                |
| 5,830,355                                    | 32,989,148                        | 45.382%                     | 2,854,939,900                             | 111.67%                                |
| 6,520,022                                    | 34,674,356                        | 45.253%                     | 3,073,484,500                             | 114.75%                                |
| 7,139,274                                    | 36,601,604                        | 44.928%                     | 3,267,352,600                             | 116.01%                                |
| 7,707,721                                    | 37,464,571                        | 45.242%                     | 3,425,676,400                             | 118.00%                                |
| 7,634,706                                    | 44,155,933                        | 43.017%                     | 4,068,533,300                             | 118.74%                                |
| 8,632,930                                    | 47,039,719                        | 42.541%                     | 4,378,541,100                             | 122.33%                                |
| 9,848,450                                    | 47,801,980                        | 44.395%                     | 4,453,967,100                             | 122.48%                                |

**CITY OF FRIDLEY MINNESOTA**  
**DIRECT AND OVERLAPPING PROPERTY TAX CAPACITY RATES**  
**Last Ten Fiscal Years**

| <b>Fiscal<br/>Year</b> | <b>City</b> | <b>School<br/>District<br/>No. 11</b> | <b>School<br/>District<br/>No. 13</b> | <b>School<br/>District<br/>No. 14</b> | <b>School<br/>District<br/>No. 16<sup>(1)</sup></b> | <b>County</b> |
|------------------------|-------------|---------------------------------------|---------------------------------------|---------------------------------------|-----------------------------------------------------|---------------|
| 2016                   | 44.960%     | 20.885%                               | 29.442%                               | 54.252%                               | 39.609%                                             | 38.894%       |
| 2017                   | 48.218%     | 18.590%                               | 27.633%                               | 49.408%                               | 40.229%                                             | 36.841%       |
| 2018                   | 47.907%     | 18.392%                               | 27.900%                               | 51.006%                               | 39.617%                                             | 37.792%       |
| 2019                   | 45.382%     | 16.330%                               | 33.148%                               | 49.055%                               | 37.632%                                             | 34.473%       |
| 2020                   | 45.253%     | 16.948%                               | 23.385%                               | 46.213%                               | 35.452%                                             | 33.440%       |
| 2021                   | 44.941%     | 16.152%                               | 28.771%                               | 44.306%                               | 33.110%                                             | 32.885%       |
| 2022                   | 45.242%     | 16.319%                               | 24.986%                               | 43.699%                               | 33.380%                                             | 29.254%       |
| 2023                   | 43.017%     | 13.671%                               | 18.201%                               | 34.656%                               | 27.812%                                             | 24.176%       |
| 2024                   | 42.541%     | 13.592%                               | 21.390%                               | 37.135%                               | 26.128%                                             | 25.629%       |
| 2025                   | 44.395%     | 13.598%                               | 21.668%                               | 39.402%                               | 26.553%                                             | 30.245%       |

Source: Anoka County Property Records and Taxation Department

**Table 6**

| <b>Special<br/>Districts<br/>with<br/>Coon Creek</b> | <b>Special<br/>Districts<br/>with<br/>Rice Creek</b> | <b>Total<br/>School<br/>District<br/>No. 11<sup>(1)</sup></b> | <b>Total<br/>School<br/>District<br/>No. 13<sup>(2)</sup></b> | <b>Total<br/>School<br/>District<br/>No. 14<sup>(2)</sup></b> | <b>Total<br/>School<br/>District<br/>No. 16<sup>(2)</sup></b> |
|------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| 9.688%                                               | 9.622%                                               | 114.427%                                                      | 122.918%                                                      | 147.728%                                                      | 133.085%                                                      |
| 6.758%                                               | 7.200%                                               | 110.407%                                                      | 119.892%                                                      | 141.667%                                                      | 132.488%                                                      |
| 6.892%                                               | 7.282%                                               | 110.983%                                                      | 120.881%                                                      | 143.987%                                                      | 132.598%                                                      |
| 6.265%                                               | 6.699%                                               | 102.450%                                                      | 119.702%                                                      | 135.609%                                                      | 124.186%                                                      |
| 6.120%                                               | 6.642%                                               | 101.761%                                                      | 108.720%                                                      | 131.548%                                                      | 120.787%                                                      |
| 4.354%                                               | 4.876%                                               | 98.332%                                                       | 111.473%                                                      | 127.008%                                                      | 115.812%                                                      |
| 4.224%                                               | 4.582%                                               | 95.039%                                                       | 104.064%                                                      | 122.777%                                                      | 112.458%                                                      |
| 5.073%                                               | 5.385%                                               | 85.937%                                                       | 90.779%                                                       | 107.234%                                                      | 100.390%                                                      |
| 5.878%                                               | 6.236%                                               | 87.640%                                                       | 95.796%                                                       | 111.541%                                                      | 100.534%                                                      |
| 5.552%                                               | 4.884%                                               | 93.790%                                                       | 101.192%                                                      | 118.926%                                                      | 106.077%                                                      |

Table 7

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

| Taxpayer                       | 2025                         |      |                                                  | 2016                         |      |                                                  |
|--------------------------------|------------------------------|------|--------------------------------------------------|------------------------------|------|--------------------------------------------------|
|                                | Taxable<br>Capacity<br>Value | Rank | Percentage<br>of Total City<br>Capacity<br>Value | Taxable<br>Capacity<br>Value | Rank | Percentage<br>of Total City<br>Capacity<br>Value |
| Hyde Development               | 2,602,830                    | 1    | 4.45%                                            | N/A                          |      |                                                  |
| Medtronic, Inc.                | 2,259,278                    | 2    | 3.86%                                            | \$1,673,434                  | 1    | 5.94%                                            |
| John Allen Industrial Equities | 1,289,522                    | 3    | 2.20%                                            | \$4,655,316                  |      | 16.52%                                           |
| Shamrock Investments           | 1,067,426                    | 4    | 1.82%                                            | N/A                          |      |                                                  |
| Target Corporation             | 988,988                      | 5    | 1.69%                                            | 399,802                      | 4    | 1.42%                                            |
| Cummins Power (Onan Corp)      | 955,548                      | 6    | 1.63%                                            | 455,694                      | 3    | 1.62%                                            |
| Roers Fridley Apartments       | 747,110                      | 7    | 1.28%                                            | N/A                          |      |                                                  |
| BNSF Railroad                  | 725,202                      | 8    | 1.24%                                            | 338,536                      | 5    | 1.20%                                            |
| Cielo Partners LLC             | 675,000                      | 9    | 1.15%                                            | N/A                          |      |                                                  |
| Springbrook Investment LLC     | 619,849                      | 10   | 1.06%                                            | N/A                          |      |                                                  |
| Unity/Fridley Medical Clinic   | 0                            |      | N/A                                              | 294,180                      | 6    | 1.04%                                            |
| University Avenue Associates   | 0                            |      | N/A                                              | 206,791                      | 9    | 0.73%                                            |
| Georgetown Apartments          | 0                            |      | N/A                                              | 266,475                      | 8    | 0.95%                                            |
| BAE / GPT Fridley              | 0                            |      | N/A                                              | 657,066                      | 2    | 2.33%                                            |
| Wal-Mart/Sam's Club            | 0                            |      | N/A                                              | 268,328                      | 7    | 0.95%                                            |
| River Pointe Apartments        | 0                            |      | N/A                                              | 95,010                       | 10   | 0.34%                                            |
| Total                          | <u>\$11,930,753</u>          |      | <u>20.38%</u>                                    | <u>\$9,310,632</u>           |      | <u>33.04%</u>                                    |
| Total All Property             | <u>\$58,545,562</u>          |      |                                                  | <u>\$28,194,945</u>          |      |                                                  |

Source: City Assessor

Table 8

**CITY OF FRIDLEY, MINNESOTA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last ten fiscal years**

| Fiscal<br>Year<br>Ended<br>Dec. 31 | Taxes<br>Levied<br>For The<br>Fiscal Year | Collected Within The<br>Fiscal Year of the Levy |                       | Collections<br>in<br>Subsequent<br>Years <sup>1</sup> | Total Collections to Date |                       |
|------------------------------------|-------------------------------------------|-------------------------------------------------|-----------------------|-------------------------------------------------------|---------------------------|-----------------------|
|                                    |                                           | Amount                                          | Percentage<br>of Levy |                                                       | Amount                    | Percentage<br>of Levy |
| 2016                               | 12,200,835                                | 12,172,555                                      | 99.77%                | 25,468                                                | 12,198,023                | 99.98%                |
| 2017                               | 14,122,251                                | 13,990,154                                      | 99.06%                | 129,366                                               | 14,119,520                | 99.98%                |
| 2018                               | 14,807,913                                | 14,804,501                                      | 99.98%                | 1,245                                                 | 14,805,746                | 99.99%                |
| 2019                               | 15,494,419                                | 15,339,721                                      | 99.00%                | 154,348                                               | 15,494,069                | 100.00%               |
| 2020                               | 16,109,557                                | 16,030,087                                      | 99.51%                | 71,179                                                | 16,101,266                | 99.95%                |
| 2021                               | 16,890,084                                | 16,834,247                                      | 99.67%                | 47,324                                                | 16,881,571                | 99.95%                |
| 2022                               | 17,392,070                                | 17,326,104                                      | 99.62%                | 50,690                                                | 17,376,794                | 99.91%                |
| 2023                               | 19,620,870                                | 19,458,238                                      | 99.17%                | 104,963                                               | 19,563,201                | 99.71%                |
| 2024                               | 20,577,799                                | 20,367,377                                      | 98.98%                | 115,424                                               | 20,482,801                | 99.54%                |
| 2025                               | 21,677,595                                | 21,395,324                                      | 98.70%                | N/A                                                   | 21,395,324                | 98.70%                |

<sup>1</sup>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 |                   |                     |                     |                        |                 |                        |            |
|-------------------------|-------------------|---------------------|---------------------|------------------------|-----------------|------------------------|------------|
| Fiscal Year             | Improvement Bonds | Tax Increment Bonds | Tax Abatement Bonds | Equipment Certificates | Lease Liability | Subscription Liability | Total      |
| 2016                    | 1,980,000         | -                   | -                   | 1,130,000              | -               | -                      | 3,110,000  |
| 2017                    | 51,111,785        | -                   | -                   | 925,000                | -               | -                      | 52,036,785 |
| 2018                    | 49,863,689        | -                   | -                   | 720,000                | -               | -                      | 50,583,689 |
| 2019                    | 49,019,830        | 9,510,000           | -                   | 510,000                | -               | -                      | 59,039,830 |
| 2020                    | 48,125,572        | 14,050,000          | -                   | 295,000                | -               | -                      | 62,470,572 |
| 2021                    | 46,630,244        | 13,420,000          | -                   | 150,000                | -               | -                      | 60,200,244 |
| 2022                    | 44,454,805        | 13,440,110          | 22,211,771          | -                      | -               | -                      | 80,106,686 |
| 2023                    | 42,926,410        | 12,558,178          | 22,121,218          | -                      | 516,400         | -                      | 78,122,206 |
| 2024                    | 41,328,014        | 11,641,246          | 21,057,434          | -                      | 935,438         | 261,012                | 75,223,144 |
| 2025                    | 39,649,618        | 10,684,313          | 19,943,649          | -                      | 853,545         | 130,198                | 71,261,323 |

<sup>1</sup> Demographic information can be found on Table 13

<sup>2</sup> In fiscal year 2023, the City implemented GASB Statement No. 87 "Leases" and GASB Statement No. 96 "Subscription-Based Information Technology Arrangements," respectively, which changed the accounting and reporting requirements for lease and subscription-based information technology arrangement activities.

**Table 9**

| Business Type Activities |                  |            | Total<br>Primary<br>Government | Percentage<br>of Personal<br>Income <sup>1</sup> | Per<br>Capita <sup>1</sup> |
|--------------------------|------------------|------------|--------------------------------|--------------------------------------------------|----------------------------|
| Lease<br>Liability       | Revenue<br>Bonds | Total      |                                |                                                  |                            |
| -                        | 10,811,935       | 10,811,935 | 13,921,935                     | 1.69%                                            | 109                        |
| -                        | 8,200,461        | 8,200,461  | 60,237,246                     | 7.25%                                            | 1,815                      |
| -                        | 7,273,987        | 7,273,987  | 57,857,676                     | 6.74%                                            | 1,755                      |
| -                        | 6,317,180        | 6,317,180  | 65,357,010                     | 7.28%                                            | 1,969                      |
| -                        | 5,575,343        | 5,575,343  | 68,045,915                     | 7.01%                                            | 2,088                      |
| -                        | 3,688,506        | 3,688,506  | 63,888,750                     | 6.51%                                            | 2,020                      |
| 817,471                  | 3,123,506        | 3,940,977  | 84,047,663                     | 7.78%                                            | 2,674                      |
| 810,300                  | 2,524,832        | 3,335,132  | 81,457,338                     | 7.45%                                            | 2,579                      |
| 753,384                  | 2,227,995        | 2,981,379  | 78,204,523                     | 6.64%                                            | 2,494                      |
| 605,289                  | 1,926,158        | 2,531,447  | 73,792,770                     | 6.31%                                            | 2,323                      |

Table 10

**CITY OF FRIDLEY, MINNESOTA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**January 1, 2030**

| Governmental Unit                     | Debt<br>Outstanding | Estimated<br>Percentage<br>Applicable <sup>1</sup> | Estimated<br>Share of<br>Overlapping<br>Debt |
|---------------------------------------|---------------------|----------------------------------------------------|----------------------------------------------|
| Debt repaid with property taxes:      |                     |                                                    |                                              |
| Independent School District No. 11    | \$223,625,000       | 1.60%                                              | \$3,578,000                                  |
| Independent School District No. 13    | 12,961,769          | 31.46%                                             | 4,077,773                                    |
| Independent School District No. 14    | 53,365,000          | 100.00%                                            | 53,365,000                                   |
| Independent School District No. 16    | 113,980,000         | 36.80%                                             | 41,944,640                                   |
| <br>Metro Council                     | <br>1,564,245,118   | <br>1.19%                                          | <br>18,614,517                               |
| Anoka County                          | 43,690,000          | 18.04%                                             | 7,881,676                                    |
| Vocational/Technical District No. 916 | 64,130,000          | 2.21%                                              | 1,417,273                                    |
| <br>Subtotal - overlapping debt       |                     |                                                    | <br>130,878,878                              |
| <br>City of Fridley - Direct debt     | <br>\$71,261,321    | <br>100.00%                                        | <br>71,261,321                               |
| <br>Total direct and overlapping debt |                     |                                                    | <br><u>\$202,140,199</u>                     |

Sources: Continuing Disclosure Document

<sup>1</sup>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.

Table 11

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

|                                               |                  |                            |
|-----------------------------------------------|------------------|----------------------------|
| Market Value                                  | \$4,453,967,100  |                            |
| Debt Limit 3% of Market Value                 |                  | \$133,619,013              |
| Amount of Debt Applicable to Debt Limit:      |                  |                            |
| Total Debt                                    | \$40,495,000     |                            |
| Deductions:                                   |                  |                            |
| Revenue Bonds                                 | <u>1,865,000</u> | <u>1,865,000</u>           |
| Total Amount of Debt Applicable to Debt Limit |                  | <u>38,630,000</u>          |
| Legal Debt Margin                             |                  | <u><u>\$94,989,013</u></u> |

**Legal Debt Margin Calculation for the last 10 Fiscal Years**

| <u>Fiscal<br/>Year</u> | <u>Debt<br/>Limit</u> | <u>Net Debt<br/>Applicable to<br/>Limit</u> | <u>Legal<br/>Debt<br/>Margin</u> | <u>Amount of Debt<br/>Applicable to<br/>Debt Limit</u> |
|------------------------|-----------------------|---------------------------------------------|----------------------------------|--------------------------------------------------------|
| 2016                   | 66,220,902            | 1,130,000                                   | 65,090,902                       | 1.71%                                                  |
| 2017                   | 72,490,155            | 50,055,000                                  | 22,435,155                       | 69.05%                                                 |
| 2018                   | 76,729,887            | 48,790,000                                  | 27,939,887                       | 63.59%                                                 |
| 2019                   | 85,648,197            | 56,935,000                                  | 28,713,197                       | 66.48%                                                 |
| 2020                   | 92,204,535            | 60,070,000                                  | 32,134,535                       | 65.15%                                                 |
| 2021                   | 102,827,526           | 58,065,000                                  | 44,762,526                       | 56.47%                                                 |
| 2022                   | 102,770,292           | 76,690,000                                  | 26,080,292                       | 74.62%                                                 |
| 2023                   | 122,055,999           | 41,780,000                                  | 80,275,999                       | 34.23%                                                 |
| 2024                   | 131,356,233           | 40,245,000                                  | 91,111,233                       | 30.64%                                                 |
| 2025                   | 133,619,013           | 38,630,000                                  | 94,989,013                       | 28.91%                                                 |

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

| Fiscal<br>Year | Improvement Bonds                    |              |           |          | Equipment Certificates          |              |          |          | Utility<br>Operating<br>Revenues |
|----------------|--------------------------------------|--------------|-----------|----------|---------------------------------|--------------|----------|----------|----------------------------------|
|                | Special<br>Assessment<br>Collections | Debt Service |           | Coverage | Tax<br>Increment<br>Collections | Debt Service |          | Coverage |                                  |
|                |                                      | Principal    | Interest  |          |                                 | Principal    | Interest |          |                                  |
| 2016           | 166,895                              | 1,030,000    | 92,090    | 0.15     | 234,359                         | 200,000      | 20,330   | 1.06     | 9,938,517                        |
| 2017           | 105,827                              | 1,525,000    | 914,322   | 0.04     | 225,962                         | 205,000      | 17,205   | 1.02     | 10,499,230                       |
| 2018           | 52,979                               | 1,185,000    | 1,747,988 | 0.02     | 232,848                         | 205,000      | 13,855   | 1.06     | 11,437,211                       |
| 2019           | 48,680                               | 1,285,000    | 1,710,938 | 0.02     | 231,149                         | 210,000      | 10,371   | 1.05     | 11,364,221                       |
| 2020           | 25,154                               | 1,325,000    | 1,671,788 | 0.01     | 157,817                         | 215,000      | 6,570    | 0.71     | 11,600,924                       |
| 2021           | 10,336                               | 1,295,000    | 1,638,638 | 0.00     | 160,511                         | 145,000      | 3,526    | 1.08     | 12,589,134                       |
| 2022           | -                                    | 1,250,000    | 1,594,113 | 0.00     | (95)                            | 150,000      | 1,238    | 0.00     | 12,950,686                       |
| 2023           | -                                    | 1,465,000    | 1,526,238 | 0.00     | 1,878                           | -            | -        | N/A      | 14,415,704                       |
| 2024           | -                                    | 1,535,000    | 1,451,238 | 0.00     | (173)                           | -            | -        | N/A      | 14,282,618                       |
| 2025           | -                                    | 1,615,000    | 1,372,488 | 0.00     | -                               | -            | -        | N/A      | 14,937,658                       |

Table 12

| Utility Revenue Bonds            |                             |              |          |          | Tax Abatement Bonds |           | Tax Increment Bonds |          |
|----------------------------------|-----------------------------|--------------|----------|----------|---------------------|-----------|---------------------|----------|
| Utility<br>Operating<br>Expenses | Net<br>Available<br>Revenue | Debt Service |          | Coverage | Debt Service        |           | Debt Service        |          |
|                                  |                             | Principal    | Interest |          | Principal           | Interest  | Principal           | Interest |
| 7,381,382                        | 2,557,135                   | 610,000      | 181,610  | 3.23     | -                   | -         | -                   | -        |
| 8,374,461                        | 2,124,769                   | 2,600,000    | 261,888  | 0.74     | -                   | -         | -                   | -        |
| 7,882,418                        | 3,554,793                   | 915,000      | 180,688  | 3.24     | -                   | -         | -                   | -        |
| 8,141,382                        | 3,222,839                   | 945,000      | 155,763  | 2.93     | -                   | -         | -                   | -        |
| 8,584,074                        | 3,016,850                   | 730,000      | 134,838  | 3.49     | -                   | -         | -                   | 280,368  |
| 8,362,197                        | 4,226,937                   | 1,875,000    | 131,838  | 2.11     | -                   | -         | 630,000             | 460,038  |
| 9,046,781                        | 3,903,905                   | 565,000      | 66,763   | 6.18     | -                   | -         | 705,000             | 426,663  |
| 9,641,850                        | 4,773,854                   | 575,000      | 55,363   | 7.57     | -                   | 1,030,880 | 745,000             | 390,413  |
| 10,171,394                       | 4,111,224                   | 285,000      | 46,763   | 12.39    | 965,000             | 942,325   | 780,000             | 352,288  |
| 10,617,096                       | 4,320,562                   | 290,000      | 41,013   | 13.05    | 1,015,000           | 892,825   | 820,000             | 312,288  |

Table 13

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

| <u>Fiscal<br/>Year</u> | <u>Population</u> | <u>Unemployment<br/>Rate</u> | <u>Total<br/>Personal<br/>Income</u> | <u>Per Capita<br/>Personal<br/>Income</u> |
|------------------------|-------------------|------------------------------|--------------------------------------|-------------------------------------------|
| 2016                   | 28,631            | 3.9%                         | 810,142,776                          | 28,296                                    |
| 2017                   | 28,667            | 3.8%                         | 829,622,980                          | 28,940                                    |
| 2018                   | 28,824            | 3.1%                         | 862,385,256                          | 29,919                                    |
| 2019                   | 28,981            | 3.3%                         | 897,599,532                          | 30,972                                    |
| 2020                   | 29,924            | 7.5%                         | 971,033,800                          | 32,450                                    |
| 2021                   | 29,806            | 5.0%                         | 981,899,058                          | 32,943                                    |
| 2022                   | 29,962            | 2.6%                         | 1,079,830,480                        | 36,040                                    |
| 2023                   | 30,289            | 3.4%                         | 1,092,705,964                        | 36,076                                    |
| 2024                   | 30,156            | 3.5%                         | 1,177,591,800                        | 39,050                                    |
| 2025                   | 30,679            | 3.9%                         | 1,168,869,900                        | 38,100                                    |

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

Table 14

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

| Employer                           | 2025      |      |                                     | 2016      |      |                                     |
|------------------------------------|-----------|------|-------------------------------------|-----------|------|-------------------------------------|
|                                    | Employees | Rank | Percentage of Total City Employment | Employees | Rank | Percentage of Total City Employment |
| Medtronic, Inc.                    | 3,000     | 1    | 12.10%                              | 3,464     | 1    | 15.50%                              |
| Cummins Power (Onan)               | 1,500     | 2    | 6.05%                               | 1,210     | 3    | 5.42%                               |
| Mercy - Unity Medical Center       | 839       | 3    | 3.39%                               | 1,138     | 2    | 5.09%                               |
| Mid-City Cleaning Contractors Inc. | 800       | 4    | 3.23%                               | N/A       |      | N/A                                 |
| Minco Products                     | 700       | 5    | 2.82%                               | 515       | 7    | 2.30%                               |
| Wal-Mart                           | 608       | 6    | 2.45%                               | 312       | 9    | 1.40%                               |
| BAE Systems                        | 550       | 7    | 2.22%                               | 600       | 5    | 2.69%                               |
| Target                             | 550       | 8    | 2.22%                               | 696       | 4    | 3.11%                               |
| ISD #14 (Fridley Schools)          | 546       | 9    | 2.20%                               | 580       | 6    | 2.60%                               |
| Rise                               | 170       | 10   | 0.69%                               | N/A       |      | N/A                                 |
| Taylor Communications              | 75        |      | 0.30%                               | N/A       |      | N/A                                 |
| Kurt Manufacturing                 | 150       |      | 0.61%                               | 295       | 10   | 1.32%                               |
| Park Construction                  | N/A       |      | N/A                                 | 300       | 8    | 1.34%                               |
| Lofthouse Bakery                   | N/A       |      | N/A                                 | N/A       |      | N/A                                 |
| Total                              | 9,488     |      | 38.28%                              | 9,110     |      | 40.77%                              |
| Total City Employment              | 24,784    |      |                                     | 22,345    |      |                                     |

Source: Fridley Community Development Dept, MN Department of Employment and Economic Development





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Table 15

**CITY OF FRIDLEY, MINNESOTA**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**Last Ten Fiscal Years**

| Function/Program          | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023         | 2024         | 2025         |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General government:       |              |              |              |              |              |              |              |              |              |              |
| City Administration       | 5.0          | 5.0          | 5.0          | 5.0          | 4.0          | 5.0          | 7.0          | 7.0          | 7.0          | 7.0          |
| Employee Resources        | 2.0          | 2.0          | 2.8          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Customer Relations        | -            | -            | 0.7          | 1.0          | -            | -            | -            | -            | -            | -            |
| Finance                   | 15.0         | 15.0         | 16.1         | 16.9         | 17.9         | 23.5         | 20.0         | 20.0         | 20.0         | 20.5         |
| Community Development     | 10.0         | 10.0         | 10.0         | 10.0         | 10.0         | 10.0         | 10.0         | 11.0         | 11.4         | 11.7         |
| Public safety:            |              |              |              |              |              |              |              |              |              |              |
| Police department         | 52.4         | 52.4         | 52.1         | 54.1         | 54.9         | 56.7         | 58.7         | 58.7         | 59.2         | 59.2         |
| Fire department           | 7.0          | 7.0          | 7.0          | 6.0          | 4.9          | 6.0          | 6.0          | 6.0          | 6.0          | 7.0          |
| Public works:             |              |              |              |              |              |              |              |              |              |              |
| Administration            | 1.5          | 1.8          | 1.8          | 2.8          | 2.8          | 3.0          | 3.0          | 2.9          | 2.9          | 2.9          |
| Engineering               | 1.8          | 2.1          | 2.1          | 2.1          | 2.1          | 2.1          | 2.1          | 2.8          | 3.8          | 4.1          |
| Parks                     | 5.8          | 5.8          | 5.8          | 5.8          | 5.8          | 5.8          | 5.8          | 7.1          | 7.1          | 7.1          |
| Streets                   | 8.5          | 8.8          | 8.8          | 8.8          | 8.9          | 8.7          | 8.7          | 8.3          | 8.3          | 8.3          |
| Mechanic                  | 3.8          | 3.8          | 3.8          | 3.8          | 4.0          | 3.6          | 3.6          | 3.9          | 3.9          | 3.9          |
| Water                     | 7.8          | 7.9          | 7.9          | 7.9          | 7.9          | 8.2          | 8.4          | 8.1          | 8.1          | 8.1          |
| Sewer                     | 3.7          | 3.7          | 3.7          | 3.7          | 4.6          | 4.2          | 4.2          | 4.6          | 4.6          | 4.6          |
| Storm Water               | 5.1          | 5.1          | 5.0          | 5.0          | 6.7          | 5.3          | 6.1          | 6.1          | 6.1          | 6.1          |
| Parks and Recreation:     |              |              |              |              |              |              |              |              |              |              |
| Recreation and Naturalist | 9.0          | 9.8          | 10.2         | 9.0          | 11.7         | 10.8         | 11.3         | 11.5         | 11.5         | 11.5         |
| Total                     | <u>138.4</u> | <u>140.0</u> | <u>142.8</u> | <u>144.9</u> | <u>149.1</u> | <u>155.9</u> | <u>157.8</u> | <u>161.0</u> | <u>162.9</u> | <u>165.0</u> |

Source: City Finance Department

**CITY OF FRIDLEY, MINNESOTA**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**Last Ten Fiscal Years**

| Function/Program                          | 2016         | 2017          | 2018         | 2019         |
|-------------------------------------------|--------------|---------------|--------------|--------------|
| Police:                                   |              |               |              |              |
| Physical arrests                          | 752          | 979           | 1,043        | 911          |
| Parking violations                        | 922          | 553           | 612          | 1,741        |
| Traffic violations                        | 2,601        | 2,250         | 2,622        | 1,932        |
| Fire:                                     |              |               |              |              |
| Emergency responses                       | 3,268        | 3,439         | 2,415        | 2,596        |
| Fires occurred                            | 127          | 126           | 126          | 105          |
| Commercial Inspections                    | 789          | 867           | 829          | 1,672        |
| Community Development                     |              |               |              |              |
| Rental Inspections                        | 1,559        | 1,434         | 1,410        | 1,643        |
| Refuse collection:                        |              |               |              |              |
| Recyclables collected (tons per day)      | 5.99         | 6.62          | 6.20         | 6.37         |
| Recyclables collected (pounds per person) | 156.54       | 169.25        | 158.29       | 162.28       |
| Building inspection:                      |              |               |              |              |
| Permits issued:                           |              |               |              |              |
| Residential                               | 2,227        | 1,804         | 2,007        | 2,093        |
| Commercial                                | 599          | 612           | 514          | 453          |
| Total permit valuation                    | \$73,636,057 | \$103,663,306 | \$91,601,072 | \$98,100,786 |
| Other public works:                       |              |               |              |              |
| Street resurfacing (miles)                | 2.2          | 1.9           | 0.2          | 0.6          |
| Recreation                                |              |               |              |              |
| Recreation Program Participant hours      | 315,000      | 300,000       | 321,927      | 58,354       |
| Senior Program Participant hours          | 65,500       | 65,500        | 21,615       | N/A          |
| Nature Center Education Participants      | 15,609       | 16,339        | 16,872       | 15,587       |
| Nature Center Special Event Participants  | 4,751        | 2,670         | 4,200        | 3,700        |
| Nature Center Facility Rental Visitors    | N/A          | 5,364         | 5,500        | 4,456        |
| Water:                                    |              |               |              |              |
| Connections                               | 8,374        | 8,259         | 8,261        | 8,305        |
| Storage capacity (gallons)                | 6,500,000    | 6,500,000     | 6,500,000    | 6,500,000    |
| Average daily production (gallons)        | 3,560,000    | 3,390,000     | 3,233,000    | 3,056,000    |
| Peak daily production (gallons)           | 6,392,000    | 6,379,000     | 5,900,000    | 5,720,000    |
| Sewer:                                    |              |               |              |              |
| Connections                               | 8,271        | 8,235         | 8,239        | 8,291        |

Sources: Various City departments.

Table 16

| Fiscal Year  |              |              |              |              |              |
|--------------|--------------|--------------|--------------|--------------|--------------|
| 2020         | 2021         | 2022         | 2023         | 2024         | 2025         |
| 761          | 1,247        | 1,365        | 1,367        | 1,303        | 1,464        |
| 671          | 841          | 1,289        | 1,137        | 1,695        | 1,521        |
| 1,883        | 1,395        | 1,258        | 1,891        | 814          | 1,101        |
| 3,342        | 3,003        | 3,372        | 3,254        | 2,984        | 3,381        |
| 123          | 159          | 162          | 126          | 97           | 178          |
| 862          | 397          | 588          | 722          | 477          | 565          |
| 1,260        | 1,374        | 1,494        | 1,657        | 2,107        | 1,110        |
| 6.57         | 5.79         | 5.68         | 5.71         | 5.38         | 5.28         |
| 163.28       | 142.72       | 140.32       | 137.41       | 130.32       | 128.73       |
| 2,329        | 2,278        | 2,095        | 2,260        | 2,112        | 2,241        |
| 378          | 430          | 297          | 353          | 323          | 443          |
| \$99,191,402 | \$87,575,510 | \$32,218,314 | \$73,578,562 | \$29,499,198 | \$45,467,052 |
| 3.6          | 2.2          | 1.8          | 4.8          | 1.3          | 0.9          |
| 6,892        | 50,765       | 50,770       | 51,687       | 59,872       | 55,562       |
| N/A          | N/A          | N/A          | N/A          | N/A          | N/A          |
| 3,785        | 10,581       | 18,343       | 17,229       | 15,515       | 14,313       |
| 145          | 3,528        | 6,168        | 5,769        | 4,945        | 4,250        |
| 1,059        | 1,419        | 3,901        | 4,632        | 4,653        | 5,180        |
| 8,343        | 8,362        | 8,364        | 8,356        | 8,356        | 8,361        |
| 6,500,000    | 6,500,000    | 6,500,000    | 6,500,000    | 6,500,000    | 6,500,000    |
| 3,370,000    | 3,480,000    | 3,490,000    | 3,390,000    | 3,038,000    | 3,040,000    |
| 6,458,000    | 7,345,000    | 6,443,000    | 7,802,000    | 4,704,000    | 4,851,000    |
| 8,326        | 8,344        | 8,346        | 8,338        | 8,338        | 8,343        |

Table 17

**CITY OF FRIDLEY, MINNESOTA**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**Last Ten Fiscal Years**

| Function/Program                       | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  | 2025  |
|----------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Police:                                |       |       |       |       |       |       |       |       |       |       |       |
| Stations                               | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |
| Squad cars                             | 13    | 13    | 12    | 15    | 15    | 15    | 15    | 15    | 16    | 16    | 16    |
| Fire stations                          | 3     | 3     | 3     | 3     | 2     | 2     | 2     | 2     | 2     | 2     | 2     |
| Other public works:                    |       |       |       |       |       |       |       |       |       |       |       |
| Streets (miles)                        | 125.5 | 125.5 | 125.5 | 125.8 | 126.1 | 126.1 | 126.1 | 126.1 | 126.1 | 126.0 | 126.0 |
| Highways (miles)                       | 10.3  | 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 | 1,093 | 1,123 | 1,123 | 1,123 | 1,123 | 1,123 | 1,265 |
| Traffic signals                        | 36    | 36    | 36    | 36    | 36    | 36    | 36    | 36    | 36    | 36    | 36    |
| Parks, recreation and naturalist:      |       |       |       |       |       |       |       |       |       |       |       |
| Acreage                                | 682   | 682   | 682   | 665   | 665   | 666   | 666   | 666   | 742   | 742   | 742   |
| Playgrounds                            | 29    | 29    | 29    | 28    | 28    | 29    | 29    | 29    | 30    | 30    | 30    |
| Baseball/softball diamonds             | 22    | 22    | 21    | 21    | 21    | 21    | 21    | 21    | 21    | 21    | 15    |
| Soccer/football fields                 | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 1     |
| Water:                                 |       |       |       |       |       |       |       |       |       |       |       |
| Water mains (miles)                    | 113.2 | 113.2 | 113.2 | 116.0 | 117.5 | 127.0 | 127.8 | 127.8 | 127.8 | 127.8 | 127.8 |
| Fire hydrants                          | 1,013 | 1,013 | 1,013 | 1,020 | 1,040 | 1,040 | 1,070 | 1,420 | 1,422 | 1,422 | 1,422 |
| Storage capacity (millions of gallons) | 6.5   | 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 | 106.0 | 107.5 | 109.0 | 109.2 | 109.2 | 109.2 | 109.2 | 109.2 |
| Storm sewers (miles)                   | 102.2 | 102.2 | 102.2 | 104.5 | 107.0 | 115.5 | 115.5 | 115.5 | 89.1  | 89.1  | 89.1  |

Sources: Various City departments.

**CITY OF FRIDLEY, MINNESOTA**

**AUDIT MANAGEMENT LETTER**

For The Year Ended  
December 31, 2025

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

We have completed the 2025 audit of the City of Fridley, Minnesota and have issued our report thereon. Our Independent Auditor's Report is included in the City's Annual Comprehensive Financial Report.

This Audit Management Letter provides a summary of audit results along with comparisons and trend analysis of financial results.

Thank you for the opportunity to serve the City. We are available to discuss this report with you.

*Redpath and Company LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota  
June 1, 2026





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## **REPORT SUMMARY**

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

| <b>Report Name</b>                                                                                    | <b>Elements of Report</b>                                                                                                                                                                                      | <b>Overview</b>                                                                                                  |
|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b><i>Annual Comprehensive Financial Report (ACFR)</i></b>                                            | <ul style="list-style-type: none"><li>• Management's Discussion and Analysis</li><li>• Financial statements</li><li>• Footnotes</li><li>• Supplemental information</li><li>• Statistical information</li></ul> | <ul style="list-style-type: none"><li>• Unmodified ("clean") opinion on the Basic Financial Statements</li></ul> |
| <b><i>Report on Internal Control over Financial Reporting and on Compliance and Other Matters</i></b> | Results of testing <ul style="list-style-type: none"><li>• Internal controls over financial reporting</li><li>• Compliance with laws, regulations, contracts and grants</li></ul>                              | <ul style="list-style-type: none"><li>• One internal control finding – audit adjustment</li></ul>                |
| <b><i>State Legal Compliance Report</i></b>                                                           | <ul style="list-style-type: none"><li>• Results of testing certain provisions of Minnesota Statutes</li></ul>                                                                                                  | <ul style="list-style-type: none"><li>• One compliance finding – prompt payment</li></ul>                        |

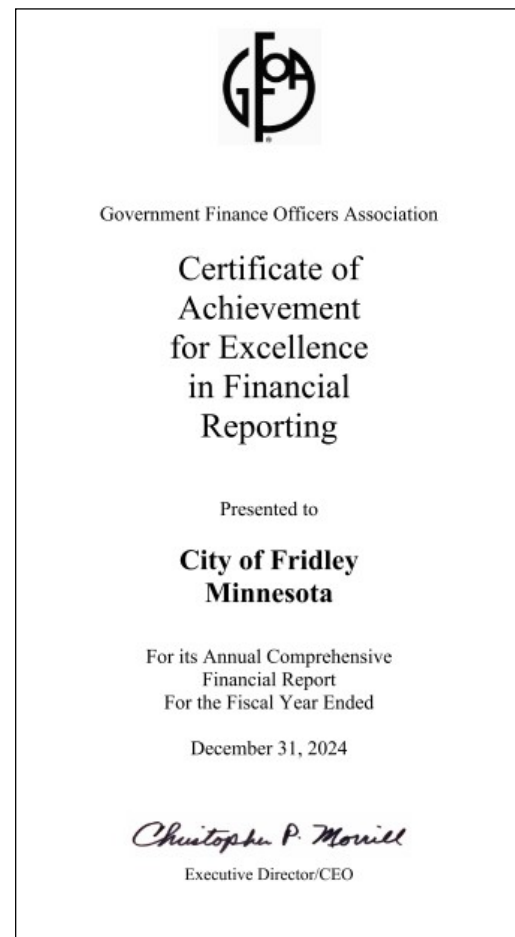
**NATIONAL RECOGNITION FOR  
EXCELLENCE IN FINANCIAL REPORTING**

The “Certificate of Achievement for Excellence in Financial Reporting” is an award program offered by the Government Finance Officers Association of the United States and Canada (GFOA). This Award Program has three key objectives:

- Recognize governments that issue a high-quality ACFR.
- Encourage governments to prepare an easily readable and understandable Financial Report.
- Provide educational materials, comments, and suggestions for improvements to program participants.

The City of Fridley, Minnesota has been awarded the Certificate of Achievement for Excellence in Financial Reporting every year since 2011.

Continued participation in this program demonstrates the City’s commitment to financial reporting.



### SUMMARY OF FINANCIAL ACTIVITY

Individual fund information is presented in several different sections of the document. As such, a summary of financial activity (rounded to the nearest 1,000) of the City's Governmental Funds for the year ended December 31, 2025 is presented below:

| Fund Type                    | Revenues            | Expenditures        | Interfund<br>Transfers<br>(Net) | Increase<br>(Decrease)<br>in Fund<br>Balance | Fund<br>Balance<br>12/31/2025 |
|------------------------------|---------------------|---------------------|---------------------------------|----------------------------------------------|-------------------------------|
| <b>General Fund</b>          | \$24,654,000        | \$24,266,000        | \$338,000                       | \$726,000                                    | \$14,501,000                  |
| <b>Special Revenue Funds</b> | 1,990,000           | 1,951,000           | -                               | 39,000                                       | 1,470,000                     |
| <b>Debt Service Funds</b>    | 6,033,000           | 6,032,000           | -                               | 1,000                                        | 5,506,000                     |
| <b>Capital Project Funds</b> | 9,326,000           | 18,846,000          | 91,000                          | (9,429,000)                                  | 24,181,000                    |
| Total                        | <u>\$42,003,000</u> | <u>\$51,095,000</u> | <u>\$429,000</u>                | <u>(\$8,663,000)</u>                         | <u>\$45,658,000</u>           |

Additional detail by fund is presented on the next page.

| <b>Fund</b>                    | <b>Other Sources<br/>and<br/>Revenues</b> | <b>Expenditures</b> | <b>Interfund<br/>Transfers<br/>(Net)</b> | <b>Change in<br/>Fund Balance/<br/>Net Position</b> | <b>Fund Balance/<br/>Net Position<br/>12/31/2025</b> |
|--------------------------------|-------------------------------------------|---------------------|------------------------------------------|-----------------------------------------------------|------------------------------------------------------|
| <b>General</b>                 | \$24,654,000                              | \$24,266,000        | \$338,000                                | \$726,000                                           | \$14,501,000                                         |
| <b>Special Revenue:</b>        |                                           |                     |                                          |                                                     |                                                      |
| Cable TV                       | 213,000                                   | 334,000             | -                                        | (121,000)                                           | 842,000                                              |
| Solid Waste Abatement          | 616,000                                   | 582,000             | -                                        | 34,000                                              | 153,000                                              |
| Drug and Gambling Forfeiture   | 33,000                                    | 29,000              | -                                        | 4,000                                               | 85,000                                               |
| Police Activity                | 219,000                                   | 216,000             | -                                        | 3,000                                               | 20,000                                               |
| Springbrook Nature Center      | 909,000                                   | 790,000             | -                                        | 119,000                                             | 370,000                                              |
| <b>Debt Service:</b>           |                                           |                     |                                          |                                                     |                                                      |
| Debt Service Fund              | 6,033,000                                 | 6,032,000           | -                                        | 1,000                                               | 5,506,000                                            |
| <b>Capital Project:</b>        |                                           |                     |                                          |                                                     |                                                      |
| Building Improvements          | 553,000                                   | 638,000             | -                                        | (85,000)                                            | 1,812,000                                            |
| Park Improvements              | 1,921,000                                 | 10,444,000          | (154,000)                                | (8,677,000)                                         | 4,816,000                                            |
| Street Improvements            | 4,536,000                                 | 4,987,000           | 45,000                                   | (406,000)                                           | 1,109,000                                            |
| Information System Improvement | 418,000                                   | 542,000             | -                                        | (124,000)                                           | 119,000                                              |
| Capital Equipment              | 973,000                                   | 2,146,000           | 200,000                                  | (973,000)                                           | 581,000                                              |
| Special Assessment             | 84,000                                    | 86,000              | -                                        | (2,000)                                             | (22,000)                                             |
| Community Investment           | 841,000                                   | 3,000               | -                                        | 838,000                                             | 15,766,000                                           |
| <b>Enterprise:</b>             |                                           |                     |                                          |                                                     |                                                      |
| Liquor                         | 5,906,000                                 | 5,601,000           | (389,000)                                | (84,000)                                            | 2,111,000                                            |
| Water                          | 6,510,000                                 | 3,607,000           | (40,000)                                 | 2,863,000                                           | 22,425,000                                           |
| Sewer                          | 8,510,000                                 | 7,537,000           | -                                        | 973,000                                             | 13,678,000                                           |
| Storm Water                    | 3,724,000                                 | 1,611,000           | -                                        | 2,113,000                                           | 15,777,000                                           |
| <b>Internal Service:</b>       |                                           |                     |                                          |                                                     |                                                      |
| Employee Benefits              | 2,161,000                                 | 1,165,000           | -                                        | 996,000                                             | (10,471,000)                                         |
| Self Insurance                 | 417,000                                   | 412,000             | -                                        | 5,000                                               | 785,000                                              |
| <b>HRA:</b>                    |                                           |                     |                                          |                                                     |                                                      |
| General                        | 1,487,000                                 | 980,000             | -                                        | 507,000                                             | 20,540,000                                           |
| Housing Loan                   | 1,142,000                                 | 169,000             | 682,000                                  | 1,655,000                                           | 6,562,000                                            |
| Tax Increment                  | 8,020,000                                 | 3,630,000           | (682,000)                                | 3,708,000                                           | 5,519,000                                            |
| <b>Total</b>                   | <b>\$79,880,000</b>                       | <b>\$75,807,000</b> | <b>\$ -</b>                              | <b>\$4,073,000</b>                                  | <b>\$122,584,000</b>                                 |

**Property Tax Collection**

The City of Fridley continues to have a strong property tax collection rate. A schedule of the collection rate for the past seven years is as follows:

| Year | Certified<br>Tax<br>Levy | Collection<br>Rate |
|------|--------------------------|--------------------|
| 2019 | 15,494,419               | 99.0%              |
| 2020 | 16,109,557               | 99.5%              |
| 2021 | 16,890,094               | 99.7%              |
| 2022 | 17,392,070               | 99.6%              |
| 2023 | 19,620,870               | 99.2%              |
| 2024 | 20,577,799               | 99.0%              |
| 2025 | 21,677,595               | 99.3%              |

The 2025 collection rate above reflects collections related to the pay 2025 levy. Total property tax revenue includes an adjustment relating to the Medtronic abatement. The 2025 collection rate including the \$430,446 abatement is 97.3%.

**GENERAL FUND**

The General Fund balance increased \$725,587 during 2025. A budgetary comparison for 2025 is as follows:

|                                    | <u>Budget</u>      | <u>Actual</u>              | <u>Budget<br/>Variance</u> |
|------------------------------------|--------------------|----------------------------|----------------------------|
| Revenues and other sources         | \$24,451,900       | \$24,653,744               | \$201,844                  |
| Expenditures                       | <u>24,773,800</u>  | <u>24,265,657</u>          | <u>(508,143)</u>           |
| Revenues over (under) expenditures | <u>(321,900)</u>   | <u>388,087</u>             | <u>(306,299)</u>           |
| Transfers from other funds         | 566,900            | 582,500                    | 15,600                     |
| Transfers to other funds           | <u>(245,000)</u>   | <u>(245,000)</u>           | <u>-</u>                   |
| Total transfers                    | <u>321,900</u>     | <u>337,500</u>             | <u>15,600</u>              |
| Net change in fund balance         | <u><u>\$ -</u></u> | <u>725,587</u>             | <u><u>(\$290,699)</u></u>  |
| Fund Balance - January 1           |                    | <u>13,774,948</u>          |                            |
| Fund Balance - December 31         |                    | <u><u>\$14,500,535</u></u> |                            |

Detail of the preceding budget variances is presented in Exhibit B-1 of the 2025 Annual Comprehensive Financial Report. A summary of the significant budget variances are as follows:

Revenues:

Investment income exceeded budget by approximately \$538,500 which includes the year-end market value adjustment.

Property tax revenue was under budget by approximately \$445,000 primarily as a result of the Medtronic abatement.

Expenditures:

Total General Fund expenditures were within 98% of budget. Expenditures in total were less than the final budgetary estimates by \$508,143. Personnel costs were under budget across most departments, making up the majority of the budget savings.

Fund balance:

The fund balance of the General Fund was \$14,500,535 as of December 31, 2025. Further detail on the components of fund balance is as follows:

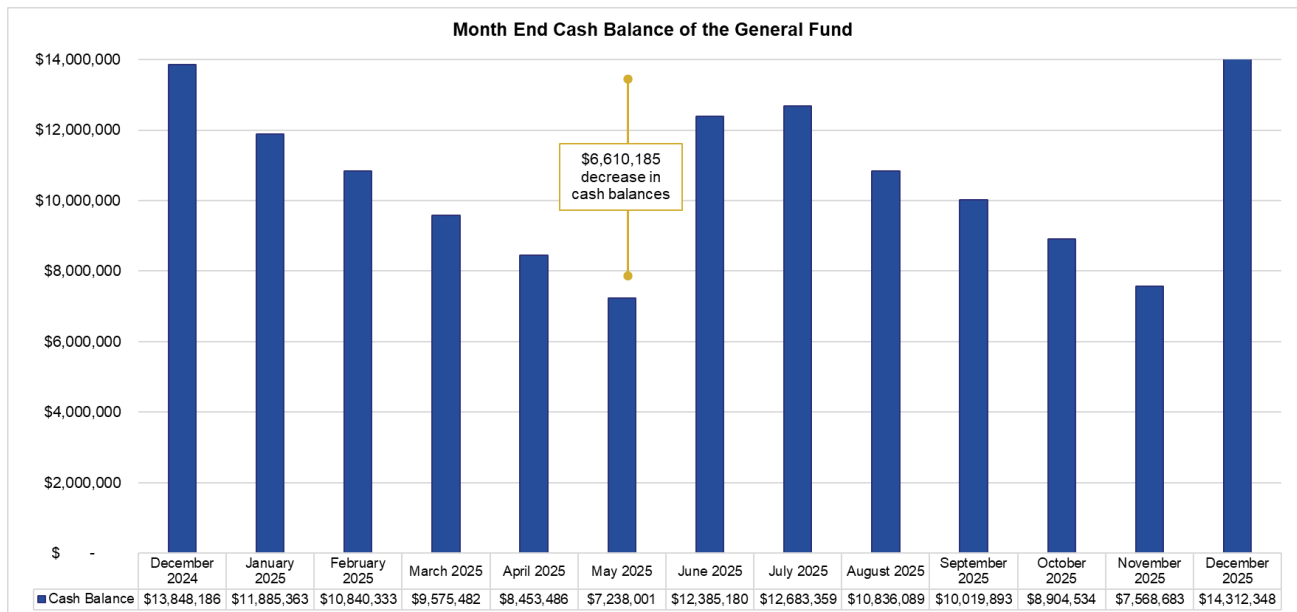
| Fund Balance<br>Component | December 31,<br>2025<br>Amount | December 31,<br>2024<br>Amount |
|---------------------------|--------------------------------|--------------------------------|
| Nonspendable              | \$164,359                      | \$281,232                      |
| Restricted                | 1,136,789                      | 1,163,646                      |
| Unassigned:               |                                |                                |
| Cash flow purposes        | 12,977,450                     | 12,146,650                     |
| Remaining balance         | 221,937                        | 183,420                        |
| Total                     | <u>\$14,500,535</u>            | <u>\$13,774,948</u>            |



**Fund Balance – Cash Flow Purposes**

Over 66% 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, 2025 was \$13,199,387 which is 50.9% of the 2026 budgeted expenditures of \$25,954,900. The City has a policy of transferring amounts over 50% to the Community Investment Fund.

The following chart 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 five Special Revenue Funds during 2025 as follows:

| Fund                         | Revenues<br>and<br>Other Sources | Expenditures<br>and<br>Other Uses | Interfund<br>Transfers<br>Net | Net<br>Change in<br>Fund Balance | 12/31/2025<br>Fund Balance<br>(Deficit) |
|------------------------------|----------------------------------|-----------------------------------|-------------------------------|----------------------------------|-----------------------------------------|
| Cable TV                     | \$212,759                        | \$333,518                         | \$ -                          | (\$120,759)                      | \$841,819                               |
| Solid Waste Abatement        | 616,382                          | 581,950                           | -                             | 34,432                           | 153,398                                 |
| Drug and Gambling Forfeiture | 32,570                           | 29,005                            | -                             | 3,565                            | 84,440                                  |
| Police Activity              | 219,327                          | 216,453                           | -                             | 2,874                            | 19,409                                  |
| Springbrook Nature Center    | 908,720                          | 790,205                           | -                             | 118,515                          | 369,049                                 |
| Totals                       | <u>\$1,989,758</u>               | <u>\$1,951,131</u>                | <u>\$0</u>                    | <u>\$38,627</u>                  | <u>\$1,468,115</u>                      |

### Springbrook Nature Center

Similar to the City's General Fund, the Springbrook Nature Center Fund's primary revenue source is property taxes. Due to the timing of receipt of property taxes (July and December), a reserve is needed to fund operations between property tax receipts. A recommended reserve amount is 50% of the annual tax levy, which is approximately \$302,000.

## 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<br>Balance at<br>12/31/25 | Debt<br>Payable at<br>12/31/25 | Source of<br>Repayment |
|---------------------------------------------|--------------------------------|--------------------------------|------------------------|
| <b>General Obligation Bonds:</b>            |                                |                                |                        |
| G.O. CIP Bonds, Series 2017A (Civic Campus) | 3,247,932                      | 38,630,000                     | Property taxes         |
| G.O. Tax Increment Bonds, 2019A             | 445,438                        | 9,510,000                      | Tax increment          |
| G.O. Tax Increment Bonds, 2020A             | 212,306                        | 860,000                        | Tax increment          |
| G.O. Tax Abatement Bonds, 2022A             | 1,600,584                      | 18,750,000                     | Property taxes         |
| Total                                       | <u>\$5,506,260</u>             | <u>\$67,750,000</u>            |                        |

**CAPITAL PROJECTS FUNDS**

The financial activity of the Capital Project Funds for 2025 was as follows:

| <b>Fund</b>                                      | <b>Revenue</b>     | <b>Expenditures</b> | <b>Interfund Transfers</b> | <b>Change in Fund Balance</b> | <b>Fund Balance 12/31/2025</b> | <b>Comments</b>                                                                                                                                             |
|--------------------------------------------------|--------------------|---------------------|----------------------------|-------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Street Improvements                              | \$4,536,118        | \$4,987,219         | \$45,000                   | (\$406,101)                   | \$1,109,053                    | Expenditures include the 2025 Street Rehab projects, University Avenue and the 57th Ave Bridge.                                                             |
| Special Assessment Construction Capital Projects | 83,713             | 85,739              | -                          | (2,026)                       | (22,409)                       |                                                                                                                                                             |
| Building Improvements                            | 553,007            | 638,138             | -                          | (85,131)                      | 1,812,323                      |                                                                                                                                                             |
| Park Improvements                                | 1,921,191          | 10,444,213          | (154,000)                  | (8,677,022)                   | 4,816,352                      | Expenditures primarily relate to the Park System Improvement plan                                                                                           |
| Information System Improvement                   | 417,957            | 541,871             | -                          | (123,914)                     | 118,826                        |                                                                                                                                                             |
| Capital Equipment                                | 973,274            | 2,145,734           | 200,000                    | (972,460)                     | 581,598                        | Public safety equipment and vehicle leases.                                                                                                                 |
| Community Investment                             | 840,947            | 2,795               | -                          | 838,152                       | 15,765,769                     | Created in 2018 and funded by interfund transfers from the Closed Bond Fund. This fund will begin contributing to the Park System Improvement Plan in 2026. |
| <b>Totals</b>                                    | <b>\$9,326,207</b> | <b>\$18,845,709</b> | <b>\$91,000</b>            | <b>(\$9,428,502)</b>          | <b>\$24,181,512</b>            |                                                                                                                                                             |

## 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 2025 Annual Comprehensive Financial Report.

### Summary of Cash Flow

|                                                           | Liquor             | Water                  | Sewer                  | Storm<br>Water           | Total               |
|-----------------------------------------------------------|--------------------|------------------------|------------------------|--------------------------|---------------------|
| Cash flows from operating activities                      | \$451,274          | \$2,362,267            | \$749,506              | \$1,450,638              | \$5,013,685         |
| Cash flows from financing activities:                     |                    |                        |                        |                          |                     |
| Transfer to other funds                                   | (388,500)          | (40,000)               | -                      | -                        | (428,500)           |
| Cash flows from capital and related financing activities: |                    |                        |                        |                          |                     |
| Debt service                                              | -                  | (402,714) <sup>a</sup> | -                      | (1,300)                  | (404,014)           |
| Purchase of capital assets (net)                          | (76,988)           | (985,325) <sup>b</sup> | (980,285) <sup>d</sup> | (1,766,801) <sup>c</sup> | (3,809,399)         |
| Capital grants                                            | -                  | 367,165                | 9,851                  | 341,198                  | 718,214             |
| Interfund loan                                            | -                  | (519,047)              | (45,000)               | (35,000)                 | (599,047)           |
| Lease related                                             | (167,704)          | (21,599)               | (27,839)               | -                        | (217,142)           |
| All other                                                 | -                  | 743,785 <sup>e</sup>   | -                      | -                        | 743,785             |
| Cash flows from investing activities:                     |                    |                        |                        |                          |                     |
| Investment income                                         | 65,996             | 566,232                | 340,285                | 261,870                  | 1,234,383           |
| Net change in cash and investments                        | <u>(\$115,922)</u> | <u>\$2,070,764</u>     | <u>\$46,518</u>        | <u>\$250,605</u>         | <u>\$2,251,965</u>  |
| Cash and investment balance - December 31                 | <u>\$1,440,094</u> | <u>\$10,302,096</u>    | <u>\$5,691,420</u>     | <u>\$4,151,517</u>       | <u>\$21,585,127</u> |

<sup>a</sup> - includes principal payments of \$290,000.

<sup>b</sup> - includes the following activity:

\$254,339 Locke Park water treatment project  
\$492,038 Hydrant extensions and distribution system upgrades

<sup>c</sup> - includes the following activity:

\$530,937 Danube Storm Water upgrades  
\$1,097,975 Sylvan Hills Park Storm Water improvement

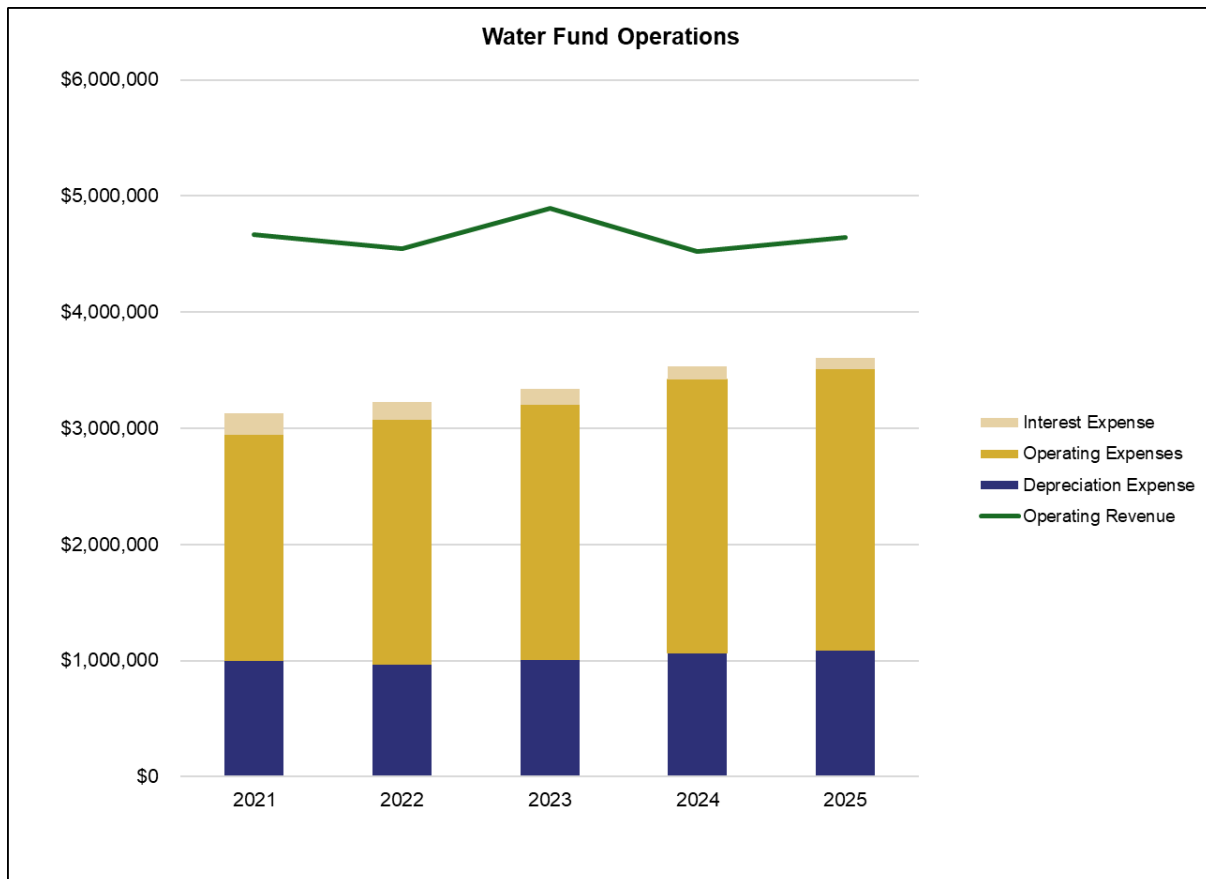
<sup>d</sup> - includes the following activity:

\$745,850 Apex Lift Station

<sup>e</sup> - includes settlement proceeds of \$724,340

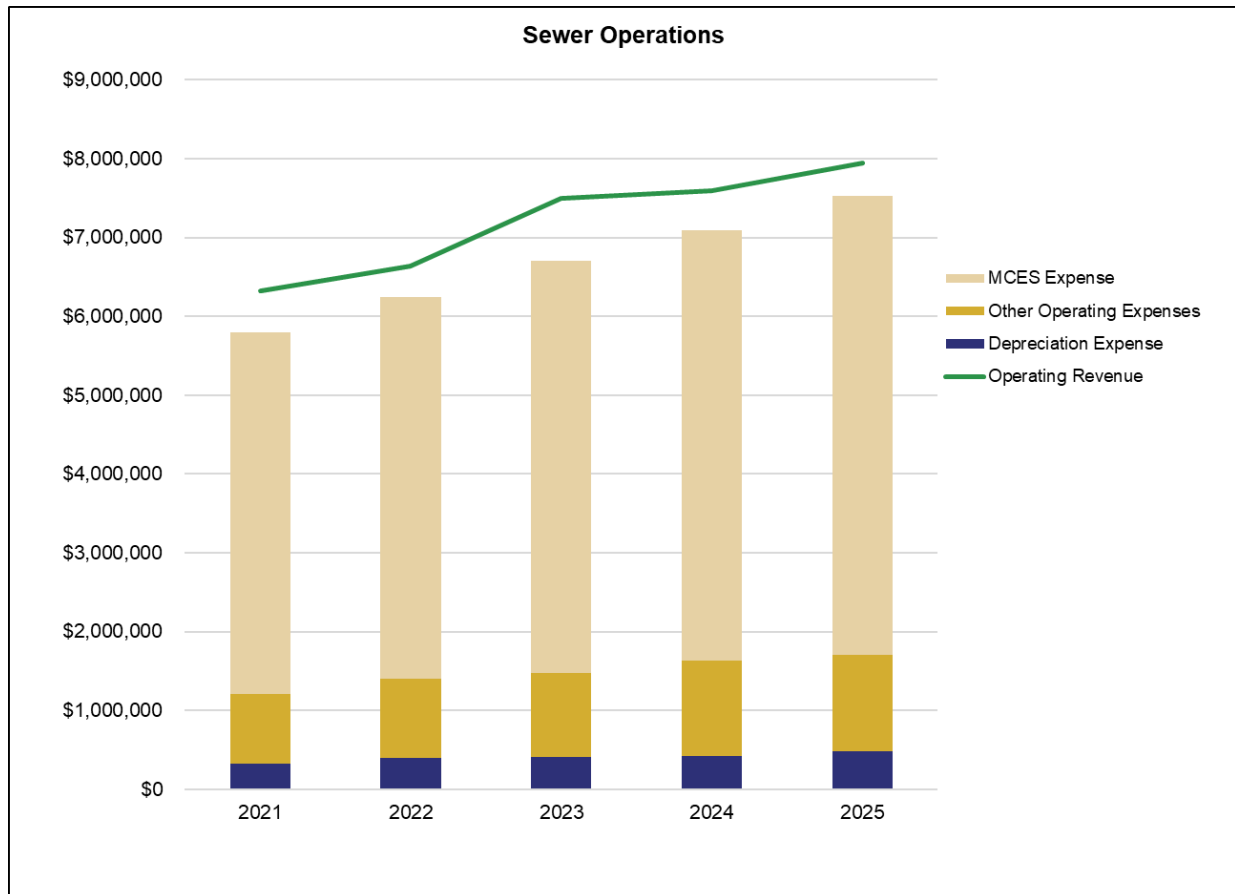
**Water Operations**

A chart of income and expense from operations is presented below:



**Sewer Operations**

A chart of income and expense from operations is presented below:

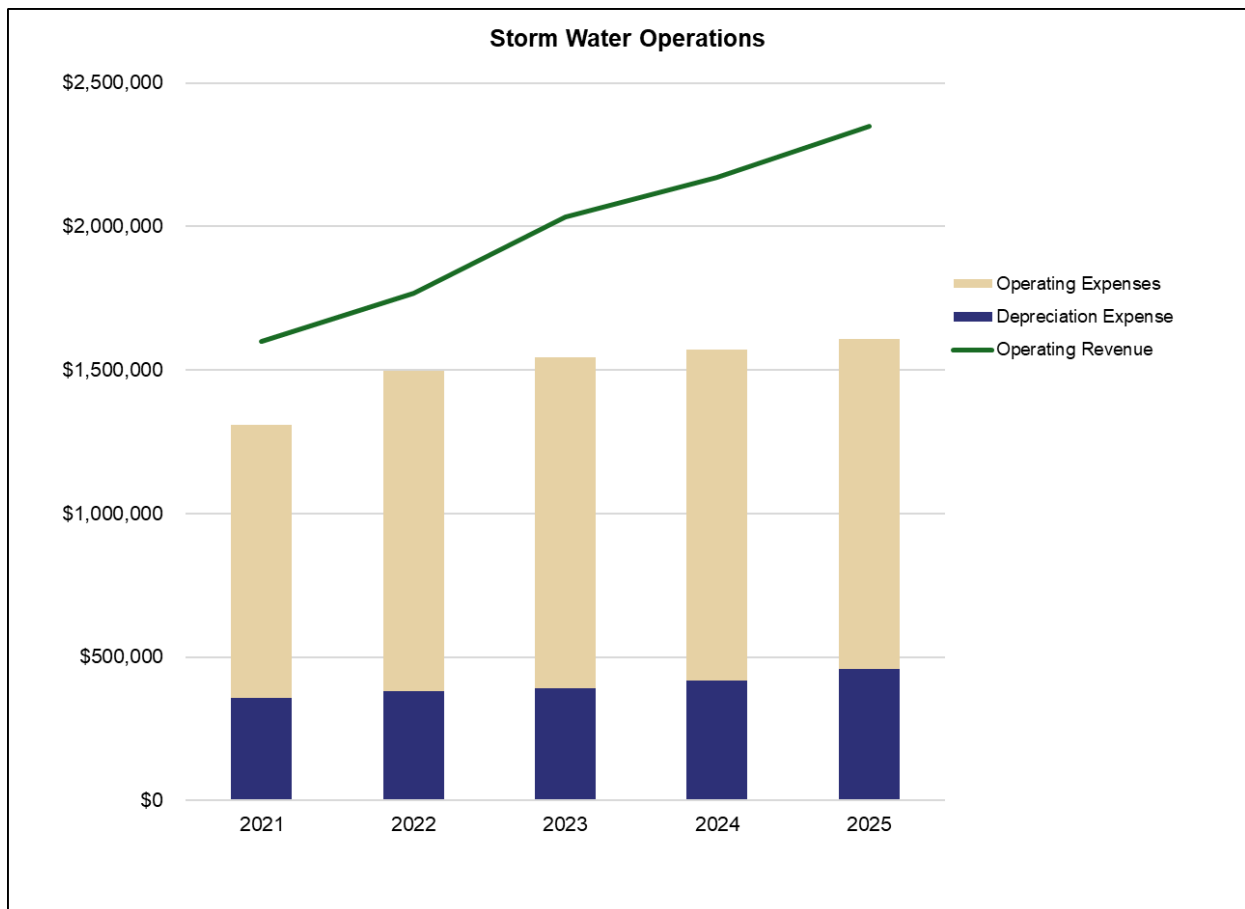




**Storm Water Operations**

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 income and expense from operations is presented below:

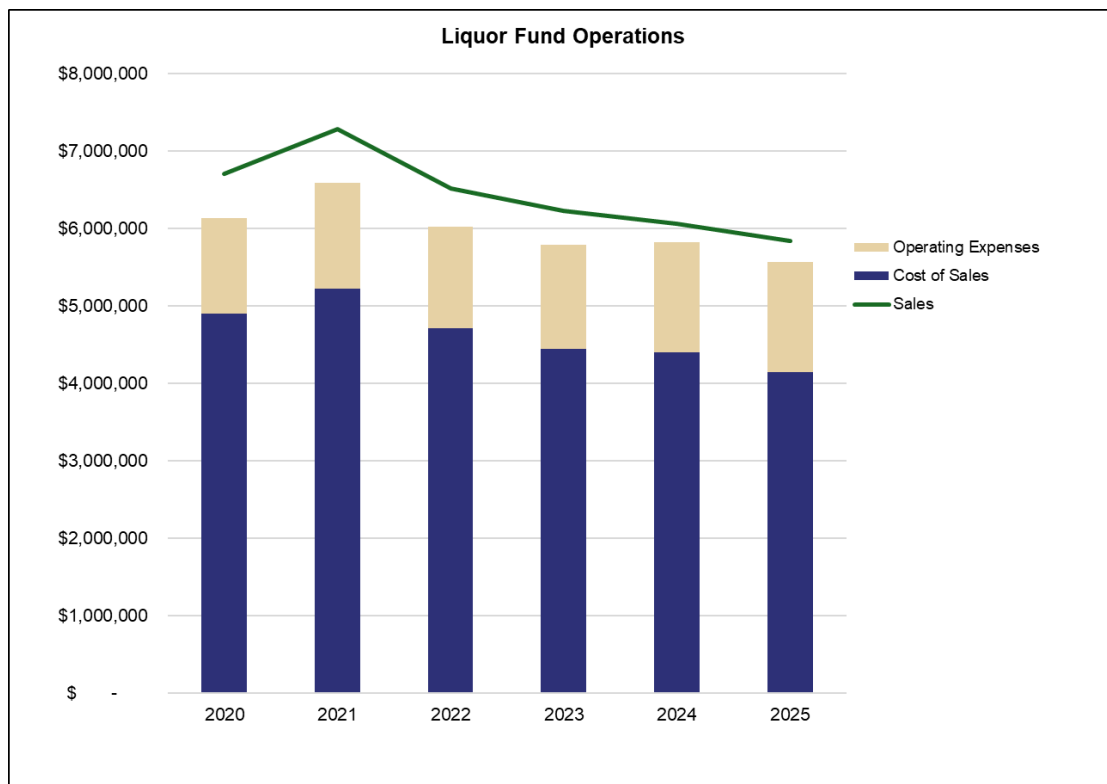


**Municipal Liquor Fund**

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

|                                   | 2023        |         | 2024        |         | 2025        |         |
|-----------------------------------|-------------|---------|-------------|---------|-------------|---------|
|                                   | Amount      | Percent | Amount      | Percent | Amount      | Percent |
| Sales and misc. operating revenue | \$6,230,594 | 100.0%  | \$6,062,071 | 100.0%  | \$5,839,998 | 100.0%  |
| Cost of sales                     | 4,443,563   | 71.3%   | 4,410,176   | 72.8%   | 4,149,416   | 71.1%   |
| Gross profit                      | 1,787,031   | 28.7%   | 1,651,895   | 27.2%   | 1,690,582   | 28.9%   |
| Operating expenses:               |             |         |             |         |             |         |
| Personnel services                | 713,095     | 11.8%   | 735,094     | 12.6%   | 754,288     | 12.9%   |
| Supplies and other charges        | 458,474     | 7.6%    | 488,732     | 8.4%    | 480,810     | 8.2%    |
| Depreciation and amortization     | 178,782     | 2.9%    | 190,716     | 3.3%    | 187,973     | 3.2%    |
| Total operating expense           | 1,350,351   | 22.3%   | 1,414,542   | 24.2%   | 1,423,071   | 24.4%   |
| Operating income                  | \$436,680   | 7%      | \$237,353   | 4%      | \$267,511   | 5%      |

A chart of income and expense from operations for the past six years is presented below.



## HOUSING AND REDEVELOPMENT AUTHORITY

Financial reporting standards require a City's Annual Comprehensive Financial Report to include all component units of the City.

The definition of a component unit is "a legally separate organization for which the elected officials of the primary government (in this case, the 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 2025 Annual Comprehensive Financial Report.

A summary of the individual funds is as follows:

| District No. | Name                          | Revenue      | Expenditures | Interfund Transfers | Change in Fund Balance | Fund Balance 12/31/2025 |
|--------------|-------------------------------|--------------|--------------|---------------------|------------------------|-------------------------|
|              | <b>General Fund</b>           | \$1,487,220  | \$980,250    | \$ -                | \$506,970              | \$20,540,051            |
|              | <b>Housing Loan Fund</b>      | 1,141,807    | 168,792      | 682,172             | 1,655,187              | 6,562,624               |
|              | Subtotal                      | 2,629,027    | 1,149,042    | 682,172             | 2,162,157              | 27,102,675              |
|              | <b>Tax Incremental Funds:</b> |              |              |                     |                        |                         |
| 6            | Lake Pointe                   | 892,994      | 800,602      | -                   | 92,392                 | 74,512                  |
| 13           | Satellite Lane Apartments     | -            | 17,838       | -                   | (17,838)               | 484,559                 |
| 17           | Gateway East                  | 62,173       | 2,303        | -                   | 59,870                 | 41,407                  |
| 18           | Gateway West                  | 50,162       | 5,979        | -                   | 44,183                 | (55,117)                |
| 19           | Main Street                   | -            | -            | -                   | -                      | 15,575                  |
| 21           | Gateway Northeast             | 712,117      | 50,713       | -                   | 661,404                | (423,016)               |
| HR1          | Housing Replacement           | 89,893       | 3,837        | -                   | 86,056                 | 416,815                 |
| 20           | BAE Northern Stacks           | 2,745,583    | 1,139,001    | (682,172)           | 924,410                | 5,148,008               |
| 20A          | BAE Hazardous Sub District    | 268,177      | 74,592       | -                   | 193,585                | (1,936,314)             |
| 22           | Northstar Transit Station     | 2,024,111    | 553,410      | -                   | 1,470,701              | 5,597,696               |
| 23           | Locke Point Park              | 275,582      | 172,854      | -                   | 102,728                | (3,993,832)             |
| 24           | Northern Stacks VIII          | 114,244      | 103,137      | -                   | 11,107                 | (2,167)                 |
| 25           | Holly Center                  | 778,463      | 703,003      | -                   | 75,460                 | 152,033                 |
| 26           | Moon Plaza                    | 6,339        | 2,679        | -                   | 3,660                  | (999)                   |
|              | Subtotal                      | 8,019,838    | 3,629,948    | (682,172)           | 3,707,718              | 5,519,160               |
|              | Total                         | \$10,648,865 | \$4,778,990  | \$0                 | \$5,869,875            | \$32,621,835            |

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, 2025 is as follows:

| Fund                       | Due From           | Due To             |
|----------------------------|--------------------|--------------------|
| General                    | \$6,440,891        | \$ -               |
| Gateway West               | -                  | 55,607             |
| Gateway Northeast          | -                  | 444,692            |
| BAE Hazardous Sub District | -                  | 1,939,104          |
| Moon Plaza                 | -                  | 6,364              |
| Locke Point Park           | -                  | 3,995,124          |
| Total                      | <u>\$6,440,891</u> | <u>\$6,440,891</u> |

If any of the above balances are not expected to be repaid within a reasonable time, accounting standards require that they be reclassified as a transfer. We recommend that the HRA review the likelihood of repayment of the above loans and authorize transfers for any that may not be repaid.

## 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:

**Statement No. 103** *Financial Reporting Model Improvements*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2025.

**Statement No. 104** *Disclosure of Certain Capital Assets*. The provisions of this Statement are effective for Reporting periods beginning after June 15, 2025.

**Statement No. 105** *Subsequent Events*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2026.

## **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 unit, each major fund and the aggregate remaining fund information of the City of Fridley for the year ended December 31, 2025. 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 June 1, 2026. 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 accounting policies were adopted and the application of existing policies was not changed during 2025. 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 are the:

- land held for resale
- estimates used to calculate the net pension liability, the pension related deferred outflows and inflows of resources, and pension expense
- estimates used to calculate the OPEB liability, the OPEB related deferred outflows and inflows of resources, and OPEB expense

These estimates are based on the City's estimated net realizable value of land and actuarial studies. We evaluated the methods, assumptions and data used to develop the 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 8 – 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 on the financial statements. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. The adjustment identified in finding 2025-001 relating to TIF payments for \$145,894 was a material adjustment detected as a result of audit procedures and was corrected by management.

### **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 June 1, 2026.



### **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**

#### **RSI and Supplementary Information**

We applied certain limited procedures to the management’s discussion and analysis, the budgetary comparison information reported as RSI, the schedule of proportionate share of net pension liability, the schedule of pension contributions, OPEB related RSI, and the notes to required supplementary information which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on that RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the 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.

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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  
City of Fridley, Minnesota

We have audited, in accordance with the 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 of the City of Fridley, Minnesota, as of and for the year ended December 31, 2025, 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 June 1, 2026.

### Report on 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) as a basis for designing 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 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 and therefore,



material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-001 that we considered to be a significant deficiency.

## **Report on 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 financial statements. 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*.

## **City of Fridley's Response to the Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on City of Fridley, Minnesota's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. City of Fridley, Minnesota's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## **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 LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota

June 1, 2026

**CITY OF FRIDLEY, MINNESOTA**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
For The Year Ended December 31, 2025

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**2025-001 Audit Adjustments**

*Criteria:* Material audit adjustments are considered to be a deficiency in internal control as defined by auditing standards.

*Condition:* During the audit, the following audit adjustment to the financial statements was made:

- \$145,894 of funds due from the HRA to the City in relation to the TIF bonds was accrued at year-end.

*Cause:* The City's year-end closing processes did not identify the amounts due to the City from the HRA prior to the audit. Our understanding is that turnover within the finance department may have contributed to the error.

*Effect:* There is an increased risk that financial statement misstatements may occur and not be detected and corrected in a timely manner.

*Recommendation:* We recommend the City continue efforts to ensure that all adjustments are identified during the year-end closing process.

*City Response:* We have documented and incorporated this step into our regular processing in July as well as our year-end checklist of items to review in early December to ensure all transfers are completed prior to year end. This process is to be completed by the Assistant Finance Director.

## MINNESOTA LEGAL COMPLIANCE REPORT

To the Honorable Mayor and  
Members of 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 of the City of Fridley, Minnesota as of and for the year ended December 31, 2025, 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 June 1, 2026.

In connection with our audit, we noted that the City of Fridley, Minnesota failed to comply with the provisions of claims and disbursements section 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 as described in the schedule of findings and responses as item 2025-002. Also, 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 – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, 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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Fridley Minnesota's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City of Fridley, Minnesota's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.



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 LLC*

REDPATH AND COMPANY, LLC  
St. Paul, Minnesota

June 1, 2026



**CITY OF FRIDLEY, MINNESOTA**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
For The Year Ended December 31, 2025

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**2025-002 Prompt Payment of Local Government Bills**

*Criteria:* Minnesota State Statutes require prompt payment of local government bills.  
MS 471.425 Subd. 2. Reads in part:

**Subd. 2.**Payment required.

A municipality must pay each vendor obligation according to the terms of the contract or, if no contract terms apply, within the standard payment period unless the municipality in good faith disputes the obligation.

...

(a) For municipalities who have governing boards which have regularly scheduled meetings at least once a month, the standard payment period is defined as within 35 days of the date of receipt.

*Condition:* During the course of our audit, we identified two invoices that were not paid timely, one from February of 2025 paid in April 2025 and August 2025 paid in September 2025.

*Cause:* Our understanding is that there were delays in the internal approval process.

*Effect:* The City is not in compliance with Minnesota State Statute 471.425.

*Recommendation:* We recommend the City establish procedures to ensure all invoices are provided to finance promptly upon receipt so that payment can be issued within the statutory timeframe.

*Management Response:* City management acknowledges the finding. The delayed payments occurred due to delays in the internal approval process and the City has since clarified that process, including responsibilities and timeliness.