



City Council Meeting

December 22, 2025

7:00 PM

Fridley City Hall, 7071 University Avenue N.E.

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 December 8, 2025
- [2.](#) Receive the Minutes from the City Council Conference Meeting of December 8, 2025
- [3.](#) Receive the Minutes from the HRA Commission Meeting of October 2, 2025

New Business

- [4.](#) Resolution No. 2025-168, Accepting the 2026 Animal Impound Agreement Between Companion Animal Care and the City of Fridley

Claims

- [5.](#) Resolution No. 2025-174, Approving Claims for the Period Ending December 17, 2025

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 Hearing(s)

- [6.](#) Public Hearing and Resolution No. 2025-173, Approving Creation of TIF District #27

New Business

- [7.](#) Resolution No. 2025-172, Approving the Concept Proposal for the Commons Park Sculpture by Artist Ken McCall
- [8.](#) Resolution No. 2025-169, Certifying the Final Tax Levy Requirements for 2026 to the County of Anoka
- [9.](#) Resolution No. 2025-170, Approving a Budget for the Fiscal Year 2026 and the 2026-2030 Capital Investment Program
- [10.](#) Resolution No. 2025-171, Approving Budget Reappropriation for Certain Funds for the Fiscal Year Ending December 31, 2025

Informal Status Reports**Adjournment**

Accessibility Notice:

- If you need free interpretation or translation assistance, please contact City staff.
- Si necesita ayuda de interpretación o traducción gratis, comuníquese con el personal de la ciudad.
- Yog tias koj xav tau kev pab txhais lus los sis txhais ntaub ntawv dawb, ces thov tiv tauj rau Lub Nroog cov neeg ua hauj lwm.
- Haddii aad u baahan tahay tarjumaad bilaash ah ama kaalmo tarjumaad, fadlan la xiriir shaqaalaha Magaalada.

Upon request, accommodation will be provided to allow individuals with disabilities to participate in any City of Fridley services, programs or activities. Hearing impaired persons who need an interpreter or other persons who require auxiliary aids should contact CityClerk@FridleyMN.gov or (763) 572-3450.



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Beth Kondrick, Deputy City Clerk

Title

Approve the Minutes from the City Council Meeting of December 8, 2025

Background

Attached are the minutes from the City Council meeting of December 8, 2025.

Financial Impact

None.

Recommendation

Staff recommend the approval of the minutes from the City Council meeting of December 8, 2025.

Focus on Fridley Strategic Alignment

- | | |
|--|---|
| ☐ Vibrant Neighborhoods & Places | ☐ Community Identity & Relationship Building |
| ☐ Financial Stability & Commercial Prosperity | ☐ Public Safety & Environmental Stewardship |
| ☒ Organizational Excellence | |

Attachments and Other Resources

- Minutes from the City Council Meeting of December 8, 2025

Vision Statement

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



City Council Meeting

December 8, 2025

7:00 PM

Fridley City Hall, 7071 University Avenue NE

Minutes

Call to Order

Mayor Ostwald called the City Council Meeting of December 8, 2025, 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
Sarah Sonsalla, City Attorney
Rachel Workin, Environmental Planner
Joe Starks, Finance Director
Brandon Brodhag, Assistant City Engineer

Pledge Of Allegiance

Proclamations/Presentations

1. Proclamations Recognizing Tim Kelly, Students of Hayes Elementary School, Park Plaza Cooperative, and Hyde Development/Mortenson Properties with Sustainable Fridley Awards for 2025

Rachel Workin, Environmental Planner, provided background information on the development of the Sustainable Fridley Awards.

Aaron Klemz, Environmental and Quality and Energy Commission, presented the Sustainable Fridley Award to Tim Kelly. Tim Kelly accepted the award and provided additional information on the Coon Creek Watershed District and the relationship the District has built with its municipal partners.

Ms. Workin presented the Sustainable Fridley Award to students from Hayes Elementary School. Students and staff from the school accepted the award.

Mr. Klemz presented the Sustainable Fridley Award to Park Plaza Cooperative. Natividad Seefeld commented on the infrastructure improvements and other improvements they were able to make to the property without raising the rents of their residents.

Ms. Workin presented the Sustainable Fridley Award to Hyde Development/Mortenson Properties. Mike Ordwell and Robin Dunkin accepted the award and provided information on the rooftop solar project, which required a unique and collaborative approach.

Approval of Proposed Consent Agenda

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

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 November 24, 2025.
3. Receive the Minutes from the City Council Conference Meeting of November 24, 2025.

New Business

4. Resolution No 2025-164, Designating Precincts and Polling Locations for the 2026 Election Year.
5. Resolution No. 2025-165, Approving Ex-Officio Member of the Fridley Parks and Recreation Commission.
6. Resolution No. 2025-167, Authorizing Execution of a Mediated Settlement Agreement in the Matter of Hirn et al v. City of Fridley.
7. Ordinance No. 1436, Amending the Fridley City Code Chapter 209, Fees, to Update Fees for Park Shelter Rentals (Second Reading).

Claims

8. Resolution No. 2025-166, Approving Claims for the Period Ending December 3, 2025.

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

Linda Neukircher provided information on the impacts of Krispy Kreme, traffic cones, and a temporary stop sign that was installed. Mayor Ostwald commented that traffic mitigation efforts were made and noted that is private property.

Adoption of Regular Agenda

Motion made by Councilmember Cardona to adopt the regular agenda. Seconded by Councilmember Evanson.

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

Regular Agenda

Public Hearing(s)

9. Truth in Taxation Public Hearing, Proposed 2026 Budget and Property Tax Levy

Motion made by Councilmember Vescio to open the public hearing. Seconded by Councilmember Bolkcom.

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

Joe Starks, Finance Director, highlighted the City's financial strengths and reviewed the 2026 budget process. He noted that the final levy is proposed to be an increase of 5.92 percent, which is a decrease from the preliminary levy of 6.29 percent. He provided additional details on Minnesota property taxes, tax capacity, fiscal disparities, economic expectations, general assumptions, general fund expenditures, general fund revenues, and property tax levy. He provided input on the calls and questions he received prior to the meeting and recommended that the Council hold the public hearing to accept public comments.

Councilmember Evanson recognized that the final levy increase proposed is a decrease from the adopted preliminary levy. He asked and received confirmation that the change is due to decreases in employee health care. He asked for and received additional information on the fiscal disparities program.

Mayor Ostwald invited residents to provide input.

Natividad Seefeld, President of Park Plaza Cooperative, asked for information on the classification of manufactured housing. Mayor Ostwald noted that type of housing is included in multi-family housing.

Joe and Mike Miller discussed the proposed tax increase, noting that the taxes for the property have increased 19.2 percent, with the City portion at 19.5 percent. Mayor Ostwald asked the City Assessor to speak with the residents. Mr. Starks stated that he would also follow up with the residents and explained the tax burden shift that occurred.

Councilmember Evanson stated that he has also seen this comment from residents online and asked if there is a correlation in the market value change for the properties as well. Mr. Starks explained more information about the tax burden shift and fiscal disparities.

Meora Taylor commented on the increase to her taxes that she will experience and stated that she is on a fixed income. Mayor Ostwald suggested that the resident speak with staff. Councilmember

Evanson referenced information that was provided on property tax relief programs that were mentioned.

Linda Neukircher asked for information on a taxing authority listed on the back of her tax statement. Mayor Ostwald replied that is part of the County's joint law enforcement communication system, which is a shared service.

Motion made by Councilmember Bolkcom to close the public hearing, Seconded by Councilmember Evanson.

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

Councilmember Evanson stated that this last year has been challenging, and recognized the impacts of the State's budgeting and programs. He encouraged residents to reach out to legislators to request changes to the fiscal disparities program.

10. Public Hearing on Improvements for Street Rehabilitation Project No. ST2026-02 & Resolution No. 2025-161, Ordering Final Plans, Specifications, and Calling for Bids for Street Rehabilitation Project No. ST2026-02

Motion made by Councilmember Evanson to open the public hearing. Seconded by Councilmember Vescio.

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

Brandon Brodhag, Assistant City Engineer, provided background information on the proposed project, project area, resident outreach and engagement, feasibility report, proposed improvements, project budget, special assessments, and tentative schedule. He asked the Council to hold the public hearing and consider adoption of the resolution as presented.

Councilmember Bolkcom asked why curb and gutter repairs are not proposed. She also asked for clarification on the different special assessment amounts proposed. Mr. Brodhag stated that the curb and gutter are in good condition, but noted that if spot replacement is needed, that could be addressed. He clarified that concrete and utility work is not part of the special assessment to residents. He provided additional information on the proposed special assessments, noting that 63rd Avenue is wider than the service drive, which results in more pavement and a higher assessment.

Mayor Ostwald invited residents to provide input.

Tom Ernster asked the last time the road was surfaced and the anticipated life of the proposed repair. Mr. Brodhag replied that the last improvement for the road was in 2003, and this improvement is anticipated to last 20 plus years.

Steve Billings, 5215 Lincoln Street NE, asked for more information on how it was determined that Lincoln Street needs repair and how the project area was determined. He also asked how this improvement would increase the value of his property by \$1,800. Mr. Brodhag provided additional

information on the City's street rating program and the maintenance needs of the roads. He stated that staff did review a larger project area, but the additional area mentioned will be included in a future project. Mayor Ostwald provided additional details on the City assessment policy. The City Attorney provided additional information on the special benefit and the appraisal process that a homeowner can follow if they feel that special benefit is not provided through the project.

Linda Neukircher asked the percentage of the project funded by assessments compared to the City's portion of the project cost. Mr. Brodhag replied that because this project is only blacktop, 60 to 70 percent of the project cost would be funded through assessment, with the City funding the remainder of the cost. He stated that the total project cost between the three areas is estimated at \$425,000. Councilmember Evanson explained that typically, there are other improvements along with a road project, such as curb and gutter and utility work, which are solely funded by the City; therefore, using a percentage is not really an accurate representation.

Miranda (last name unknown) asked why the road improvements are not covered by property taxes. Mayor Ostwald provided additional explanation on road improvement funding and special assessments.

Robert Redman commented that he appreciates the project, as the road has been deteriorating.

Motion made by Councilmember Bolkcom to close the public hearing, Seconded by Councilmember Evanson.

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

Councilmember Evanson recognized the increased costs that have been discussed tonight through the budget and road project, noting that the Council and staff are doing their best to manage those expenses and mitigate impacts to residents.

Mayor Ostwald noted the next meeting, when the Council will review the project, and invited residents to attend if they continue to have questions.

Motion made by Councilmember Evanson to adopt Resolution No. 2025-161, Ordering Final Plans, Specifications, and Calling for Bids for the Street Rehabilitation Project No. ST2026-02. Seconded by Councilmember Vescio.

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

New Business

11. Resolution No. 2025-162, Awarding Sanitary Sewer Collection System Lining Project No. 26-450

Mr. Brodhag presented a summary of the request and project, including project background, project elements, project bidding, remaining project funding, project schedule, and next steps.

Councilmember Bolkcom asked for clarification on whether there would be one or two projects and whether there would be impacts to residents. Mr. Brodhag provided additional clarification, noting that the mains would be lined for the two areas, but because there are additional funds available, staff will be looking at additional improvements. He stated that there would be a period of about eight hours where water would not be available to residents within the project area when the work occurs near their homes, noting that notice would be provided to residents ahead of that time.

Motion made by Councilmember Cardona to adopt Resolution No. 2025-162, Awarding Sanitary Sewer Collection System Lining Project No. 26-450. Seconded by Councilmember Bolkcom.

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

12. Resolution No. 2025-163, Approving Youth Commissioner Appointment

Melissa Moore, Deputy City Manager, provided background information about advisory commissions, youth commissioners, and the proposed youth commissioner to be appointed.

Councilmember Cardona commented on his support for the candidate and asked if the term could be extended after it expires due to the short appointment time and age of the candidate. Ms. Moore replied that City Code would allow reappointment by action of the City Council.

Motion made by Councilmember Cardona to adopt Resolution No. 2025-163, Approving Youth Commissioner Appointment. Seconded by Councilmember Bolkcom.

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

Informal Status Reports

Councilmember Vescio noted the upcoming WinterFest on February 27th.

Councilmember Bolkcom asked staff to provide an update on plowing, noting recent resident comments on social media. Mr. Brodhag reviewed the plowing policy of the City.

Councilmember Cardona noted the City's Annual Report, which is available on the City website, encouraging residents to check it out.

Adjourn

Motion made by Councilmember Bolkcom 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 9:31 p.m.

Respectfully Submitted,

Melissa Moore
City Clerk

Dave Ostwald
Mayor



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Beth Kondrick, Deputy City Clerk

Title

Receive the Minutes from the City Council Conference Meeting of December 8, 2025

Background

Attached are the minutes from the City Council conference meeting of December 8, 2025.

Financial Impact

Recommendation

Receive the minutes from the City Council conference meeting of December 8, 2025.

Focus on Fridley Strategic Alignment

- | | |
|--|---|
| ☐ Vibrant Neighborhoods & Places | ☐ Community Identity & Relationship Building |
| ☐ Financial Stability & Commercial Prosperity | ☐ Public Safety & Environmental Stewardship |
| ☒ Organizational Excellence | |

Attachments and Other Resources

- Minutes from the City Council Conference Meeting of December 8, 2025

Vision Statement

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



City Council Conference Meeting

December 8, 2025

5:30 PM

Fridley City Hall, 7071 University Avenue NE

Minutes

Roll Call

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

Absent: Councilmember Ryan Evanson

Others Present: Wally Wysopal, City Manager
Joe Starks, Finance Director
Melissa Moore, Assistant City Manager
Jim Kosluchar, Public Works Director
Patrick Maghrak, Senior Appraiser
Cash Hasty, Youth Commissioner Applicant

Items for Discussion

1. Youth Commissioner Interview

The City Council interviewed student Cash Hasty for the open position of Youth Commissioner. The City Council recommend Cash be appointed to the Planning Commission.

2. Finance Update – November 2025 Year-to-Date

Joe Starks, Finance Director, provided a financial review of the City of Fridley to date of meeting.

3. Commons Park Mediation Agreement

Wally Wysopal, City Manager, provided the City Council some background information to the mediated agreement involving Commons Park and two residents of Fridley.



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Julianne Beberg, Office Coordinator

Title

Receive the Minutes from the HRA Commission Meeting of October 2, 2025

Background

Attached are the Minutes from the October 2, 2025, HRA Commission Meeting.

Financial Impact

None

Recommendation

Staff recommend the City Council receive the HRA Commission Minutes from October 2, 2025, HRA Commission Meeting.

Focus on Fridley Strategic Alignment

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

Attachments and Other Resources

- HRA Commission Minutes October 2, 2025

Vision Statement

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



Housing and Redevelopment Authority

October 2, 2025

7:00 PM

Fridley City Hall, 7071 University Avenue NE

Minutes

Call to Order

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

Present

Elizabeth Showalter
Troy Brueggemeier
Frank Inamagua
Rachel Schwankl

Absent

Gordon Backlund

Others Present

Stacy Stromberg, HRA Assistant Executive Director
Joe Starks, Finance Director
Paul Bolin, Community Development Director

Action Items

1. Approval of Expenditures

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

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

2. Approval September 4, 2025, Meeting Minutes

Motion by Commissioner Inamagua to approve the meeting minutes of September 4, 2025, as presented. Seconded by Commissioner Brueggemeier.

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

Informational Items

3. Proposed 2026 HRA Budget

Joe Starks, Finance Director, stated that he would introduce the 2026 draft HRA budget tonight, and the HRA would consider formal adoption at its November meeting. He presented details of the proposed 2026 budget, as well as other items of interest related to the budget.

Commissioner Schwankl referenced the proposed increase for CEE and asked if the City is looking to enter into a contract with them. Paul Bolin, Community Development Director, commented that the City has worked with CEE since 1996, and the fee is directly related to the number of loans issued. He explained that CEE previously did underwriting, but five years ago also took over the loan servicing.

Chair Showalter asked how the administrative fees for the LAHA-funded programs are being funded. Mr. Bolin replied that those fees are being paid through less restricted funds.

4. Update on Housing Programs

Stacy Stromberg, Assistant HRA Executive Director, provided an update on the September loan activity, as well as year-to-date information on the loans and programs.

Adjournment

Motion by Commissioner Brueggemeier to adjourn the meeting. Seconded by Commissioner Schwankl.

Upon a voice vote, all voting aye, Chairperson Showalter declared the motion carried and the meeting adjourned at 7:16 p.m.

Respectfully submitted,

Paul Bolin, Staff Liaison



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Patrick Faber, Deputy Director – Police

Title

Resolution No. 2025-168, Accepting the 2026 Animal Impound Agreement Between Companion Animal Care and the City of Fridley

Background

The City of Fridley (City) has used the Animal Humane Society for animal control services for many years. The Animal Humane Society recently notified the City that they will no longer provide these services. This means the City needs to find a new company to handle animal control to keep our community safe and care for stray or abandoned animals.

City staff researched other options for animal control services and reached out to neighboring cities to learn what providers they use. Unfortunately, there were no other viable service providers available in the area. Staff contacted Minneapolis Animal Care and Control to explore potential partnership opportunities, but they were unable to establish whether they could commit to a contract with the City or not. After exhausting all available options, City staff recommends contracting with Companion Animal Control LLC. They run the Companion Animal Center in Oakdale, Minnesota, and offer professional animal control services.

The City has chosen the "Impound Boarding Only" service level, which means Companion Animal Control will house and care for animals that police officers bring to their facility. Public Safety will continue to respond to animal-related calls and transport animals when needed. Based on the City's population of 30,000, the monthly retainer fee will be \$300 per month (\$3,600 annually), plus per-animal fees of \$200 for each dog or cat that is not reclaimed by its owner. This cost is comparable to the previous arrangement with the Animal Humane Society.

It is important to note that the Companion Animal Center is in Oakdale, which increases travel time for officers transporting animals compared to the previous provider. This added travel time will impact officer availability for other calls. Additionally, this situation reflects a growing regional trend where animal control service providers are becoming increasingly limited, which may present ongoing challenges for municipalities in the metro area. The City Council (Council) should be aware that this could become a more significant issue in the future as demand for these services continues to exceed available capacity.

The following neighboring agencies are currently working with or will be working with Companion Animal Center:

Vision Statement

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

- Blaine Police Department
- Coon Rapids Police Department
- Anoka County Sheriff's Office
- Spring Lake Park Police Department
- Ramsey County Sheriff's Office

Financial Impact

1. \$300 Monthly Retainer Fee: Based on the City's population, the monthly retainer will be determined according to the fee schedule outlined in the agreement. The retainer provides access to the impound boarding services and facility (\$3,600/year).

2. Per-Animal Fees: Individual fees will be charged for each animal impounded, including standard stray/seized/abandoned animals (\$200 per dog or cat), other small domestic animals (\$50 each), and additional services such as rabies quarantine, medical stabilization, or euthanasia when necessary.

The agreement includes provisions for the municipality to collect impound, boarding, and care fees from owners when animals are reclaimed. Invoices will be submitted monthly, with payments due within 30 days.

Recommendation

Staff recommend approving Resolution No. 2025-168, Accepting the 2026 Animal Impound Agreement Between Companion Animal Care and the City of Fridley.

Focus on Fridley Strategic Alignment

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

Attachments and Other Resources

- Resolution No. 2025-168
- 2026 Companion Animal Care Agreement

Vision Statement

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

Resolution No. 2025-168**Accepting the 2026 Animal Impound Agreement Between Companion Animal Control LLC and the City of Fridley**

Whereas, the City of Fridley (City) requires animal control services to ensure public safety and animal welfare within the community; and

Whereas, the Humane Society has discontinued their animal control contract services with the City; and

Whereas, the City has reviewed and evaluated alternative service providers for animal control services; and

Whereas, Companion Animal Control LLC, doing business as Companion Animal Care & Control provides professional animal control and impound boarding services; and

Whereas, the Public Safety Department has determined that contracting with Companion Animal Control LLC for Impound Boarding services currently best meets the needs of the community; and

Whereas, Companion Animal Control LLC will provide animal intake and housing, disposition and live outcomes, health and safety services, and medical care for impounded animals as outlined in the Agreement for Services; and

Whereas, the Agreement establishes fee schedules based on the City's population and per-animal service fees, with provisions for billing, insurance requirements, and indemnification; and

Whereas, this Agreement is made pursuant to the authority granted to municipalities under Minnesota Statute § 412.221, subdivision 21 (municipal power to regulate animals and establish pounds) and Minnesota Statute § 35.71 (authority to establish and regulate animal pounds).

Now, therefore be it resolved, that the City Council of the City of Fridley and Companion Animal Control agree as follows:

1. The Directory of Public Safety or their designee is hereby authorized to execute the Agreement for Services with Companion Animal Control LLC & Companion Animal Care LLC, DBA Companion Animal Care & Control, for Impound Boarding Only services.
2. The Public Safety staff shall ensure compliance with all applicable state laws and local ordinances relating to animal control and establish procedures consistent with the requirements of this Agreement.
3. The Agreement shall become effective upon execution by both parties and shall continue annually, subject to termination upon 30-day advance written notification by either party as provided in the Agreement.
4. This Resolution shall take effect immediately upon its passage and approval.

Passed and adopted by the City Council of the City of Fridley this 22nd day of December, 2025.

Dave Ostwald – Mayor

Attest:

Melissa Moore – City Clerk

Agreement for Services

Companion Animal Control LLC & Companion Animal Care LLC

**DBA Companion Animal Care & Control at
The Companion Animal Center 1480 Helmo Ave North Oakdale, MN 55128
And**

City of Fridley
<Municipality>

Scope of Services – IMPOUND BOARDING ONLY

Under this agreement, Companion Animal Care & Control (CACC):

1. Animal Intake & Housing

- a) Provides housing for stray or abandoned animals delivered by law enforcement officers.
- b) May accept animals dropped off by citizens, provided CACC verifies the animal was found within the jurisdiction and space permits.
- c) Provides housing and care compliant with licensing by the Minnesota Board of Animal Health.
- d) Maintains animals for the required MN holding period by intake type, or until owner reclaim.

2. Disposition & Live Outcomes

- a) Retains sole authority for disposition of animals not reclaimed after the holding period.
- b) Evaluates all animals during the holding period for appropriate live outcomes, including private adoption, rescue transfer, or other placement, while prioritizing public safety.
- c) Provides humane euthanasia when deemed necessary, performed by a licensed veterinarian.
- d) May place animals in foster homes during the hold period to ensure welfare when medically or behaviorally appropriate.
- e) May accept owner-surrendered animals (not stray/at-large) at no cost to the municipality.

3. Ownership & Release

- a) May require proof of ownership and compliance with applicable laws prior to release of any animal.
- b) Impound, boarding and care fees are the responsibility of the owner; failure to comply results in abandonment. CACC retains sole discretion to return animals directly to owners or caretakers, including the ability to waive fees.
- c) Is not responsible for collecting municipal fees from owners.

4. Health, Safety & Medical Care

- a) Provides rabies quarantine and diagnostic services for dogs, cats, or ferrets that have bitten a person, as required by Minnesota law.
- b) May relinquish severely injured animals to a veterinary clinic or approved 501(c)(3) rescue when immediate care is required. In such cases, expenses are the responsibility of the owner if located; recovery of expenses and return of the animal is managed by the treating clinic or rescue. CACC is not responsible for outcomes, including euthanasia.
- c) CACC is not responsible for sick or injured animals outside hours of operation at the Companion Animal Center, law enforcement must medically be stabilized by seeking care at a veterinary clinic before such an animal can be impounded.

5. Operational & Policy Framework

- a) Requires LEOs to contact CACC for guidance prior to impounding seized animals that are not stray or abandoned; housing for these cases (hoarding, seizures, etc.) is not guaranteed.
- b) Will not accept un-handleable feral cats, except for bite quarantines or injured animals with prior approval.
- c) Shall not be mandated to provide services that contradict CACC's mission or philosophy of animal welfare.
- d) Makes CACC policies available to the municipality upon request.
- e) Posts all stray/at-large animals impounded on www.companionanimalcontro.com.

Fee Schedule – IMPOUND BOARDING ONLY

Monthly Retainer Pricing by Human Population

Human Population	Retainer
A: <1,000	\$25
B: 1,001–2,000	\$50
C: 2,001–3,000	\$100
D: 3,001–5,000	\$150
E: 5,001–10,000	\$200
F: 10,001–20,000	\$250
G: 20,001–50,000	\$300
H: 50,001+	\$400

Per Animal Fee Schedule:

- Standard stray/seized/abandoned animal (not reclaimed): \$200 per dog or cat
- Other small domestic animals (rabbits, guinea pigs, birds, etc.): \$50 each
- Reclaimed animals: no housing fee charged to the municipality (owner pays directly)
- Litters of puppies or kittens under 8 weeks: count as one animal fee, not per individual
- DOA (deceased on arrival): \$75
- Medical stabilization or euthanasia (when necessary): up to \$150
- Rabies/bite quarantine (10-day, unclaimed stray): \$50 per day, billed to the municipality
- Rabies/bite quarantine (if owner known at intake): owner pays full fee upfront; municipality not charged unless owner is unable to pay and quarantine is required. If owner does not pay, animal is relinquished.

Scope of Services – RESERVE ANIMAL CONTROL

The purpose of the Reserve Animal Control agreement is to provide **occasional, as-needed support to law enforcement and municipal officials**, most often in situations involving dangerous dogs, hard-to-capture animals, or concerns related to animal neglect and welfare. This service is designed to **supplement, not replace, a jurisdiction's primary law enforcement response**. As this service is also in addition to the impound service, the fees listed below are in addition to the impound fees.

Under this agreement, Companion Animal Care & Control (CACC):

1. Call Response & Animal Handling

- a) Responds **only when requested** by law enforcement or municipal officials to transport dogs and cats for impoundment at the Companion Animal Center when public safety is at risk.
- b) Refers stray pickup calls received directly from the public back to the municipality for standard response and transport.

- c) Provides capture and transport of contained dogs and cats, and evaluates requests for other animal species on a case-by-case basis in coordination with law enforcement.
- d) Ends call response if the rightful owner is identified or a response is cancelled, with service fees still applicable. CACC is not responsible for collecting ownership information provided by a finder.

2. Operations & Availability

- a) Supplies all necessary equipment to perform contracted services.
- b) Remains available for call response at all times, however generally responding only to urgent or high-priority cases.

3. Records & Municipal Support

- a) Maintains accurate records of its activities and makes them available to the municipality upon request.
- b) Assists municipalities in interpreting and refining animal ordinances or procedures to promote humane treatment and public safety.

Fee Schedule – RESERVE ANIMAL CONTROL

Monthly Retainer Pricing by Human Population

Population	Retainer
A: <1,000	\$25
B: 1,001–2,000	\$40
C: 2,001–3,000	\$50
D: 3,001–5,000	\$75
E: 5,001–10,000	\$100
F: 10,001–20,000	\$125
G: 20,001–50,000	\$150
H: 50,001+	\$200

Call Response/Dispatch Service Fees

- Daytime call response (7:00 a.m. – 7:00 p.m.): \$100 per call
- Overnight call response (7:00 p.m. – 7:00 a.m.): \$175 per call
- Mileage: Round-trip mileage at IRS business rate
- Multiple-animal fee: \$35 per additional animal when two or more animals are involved in the same call (litters under 3 months count as one animal)
- Enforcement duties: \$45 per hour for enforcement-related work, including but not limited to:
 - Court hearings and testimony
 - Animal welfare checks
 - Kennel inspections
 - Bite and dangerous dog investigations
 - Seizure of animals
 - Cruelty/neglect case processing
 - Other enforcement activities as required
- Holiday response surcharge: \$80 per call

Scope of Services – FULL-SERVICE ANIMAL CONTROL

The purpose of the Full-Service Animal Control agreement is to **relieve law enforcement of the day-to-day responsibility of stray animal pickup** and to provide direct enforcement of animal-related laws. CACC collaborates closely with law enforcement on investigations involving **animal cruelty, neglect, abandonment, outdoor housing, and related issues**. Provides extensive support and **handling of potentially dangerous & dangerous dog cases**, alleviating officers from these cases beyond their initial response and incident report. This approach allows officers to focus on public safety while ensuring animals are managed professionally, humanely, and in compliance with municipal ordinances and state statutes. As this service is also in addition to the impound service, the fees listed below are in addition to the impound fees.

Under this agreement, Companion Animal Care & Control (CACC):

1. Call Response & Animal Handling

- a) Responds directly to requests from law enforcement, municipal officials, and members of the public to investigate and address animal-related complaints.
- b) Provides capture, collection, and transport of stray or contained dogs and cats, and evaluates response needs for other animal species on a case-by-case basis in coordination with law enforcement.

2. Operations & Enforcement

- a) Supplies all equipment necessary to carry out contracted services.
- b) Works alongside municipal law enforcement to enforce ordinances, issue citations, and ensure compliance with animal-related laws.
- c) Maintains 24/7 availability for call response, including nights and holidays.

3. Records & Municipal Support

- a) Documents all activities with accurate records and makes them available to the municipality upon request.
- b) Assists municipalities in the preparation and interpretation of animal ordinances and procedures to promote humane treatment and public safety.

4. Management of Potentially Dangerous & Dangerous Dogs (PDD/DD)

CACC provides centralized administration, enforcement, and compliance management of Minnesota's Potentially Dangerous Dog (PDD) and Dangerous Dog (DD) statutes, as codified under Minn. Stat. §§ 347.50–347.565. These services are available to jurisdictions with a Full-Service Animal Control agreement and include, but are not limited to:

- a) Officer Support & Consultation – Real-time consultation during bite investigations, including statutory interpretation and investigative guidance.
- b) Incident Report Review & Classification – Review of all bite reports to determine classification: No Action, PDD, or DD.
- c) Review of Bite Procedures & Quarantine Forms – Evaluation of current forms and protocols for alignment with statutory requirements.
- d) Ordinance & Statutory Compliance Review – Cross-referencing ordinances with state law to ensure compliance.
- e) Property History & Case Review – Review of historical incidents and enforcement actions tied to owners or addresses.
- f) Owner Notification & Documentation – Drafting and mailing of legally compliant declaration letters, including rights, responsibilities, and appeal procedures.
- g) Digital Compliance Management – Airtable-based system for submission and monitoring of required owner documentation (e.g., rabies vaccination, microchip, insurance, muzzle, secure enclosure).
- h) Declaration Records Management – Centralized tracking of declarations, renewals, expirations, and appeals; preparation for integration with statewide registry requirements.
- i) Public Education & Resource Distribution – Providing owner education regarding responsibilities, aggression prevention, and resources for bite victims.
- j) Public Safety Mapping – Development of an interactive online mapping tool displaying generalized locations and compliance status of declared dogs.
- k) Hearing Officer & Due Process Support – Serving as a neutral hearing officer for appeals to ensure fairness and due process.
- l) Annual Reporting – Providing annual reports by jurisdiction, including declarations, compliance rates, and policy recommendations.
- m) Legislative Monitoring & Readiness – Ongoing monitoring of state legislation with guidance on implementation requirements.

Fee Schedule— FULL-SERVICE ANIMAL CONTROL

Monthly Retainer Pricing by Human Population

Population	Retainer
A: <1,000	\$25
B: 1,001–2,000	\$50
C: 2,001–3,000	\$100
D: 3,001–5,000	\$150
E: 5,001–10,000	\$200
F: 10,001–20,000	\$300
G: 20,001–50,000	\$350
H: >50,001	\$400

Call Response/Dispatch Service Fees

- Daytime call response (7:00 a.m. – 7:00 p.m.): \$100 per call
- Overnight call response (7:00 p.m. – 7:00 a.m.): \$175 per call
- Mileage: Round-trip mileage billed in accordance with the current IRS business rate
- Multiple-animal fee: \$35 per additional animal when two or more animals are involved in the same call (litters under 3 months count as one animal)
- Enforcement duties: \$45 per hour for enforcement-related work, including but not limited to:
 - Court hearings and testimony
 - Animal welfare checks
 - Kennel inspections
 - Bite and dangerous dog investigations
 - Seizure of animals
 - Cruelty/neglect case processing
 - Other enforcement activities as required
- Holiday response surcharge: \$80 per call

Potentially Dangerous & Dangerous Dog Declarations:

- **Per-Case Owner Fees** – Charged directly to owners of declared dogs.
 - No Declaration Issued: \$0 (case review and officer support covered by retainer)
 - Potentially Dangerous Dog Declaration: \$150 per dog
 - Dangerous Dog Declaration: \$500 per dog

Municipality Agrees To *(applies to all service options)*

1. Law Enforcement & Animal Intake

- Ensure law enforcement officers (LEOs) follow Companion Animal Care's established drop-off procedures, including animal housing and paperwork requirements
- Allow Companion Animal Care to provide training for LEOs on drop-off procedures and paperwork

2. Billing & Payments

- Accept invoices sent via email during the first week of each month
- Submit payment within 30 days of invoice date
- Raise any billing disputes within 10 days of receipt
- Recognize that invoices will include: case number, date, time, call location, animal details, mileage, fee details, animal outcome (if hold completed), and relevant case notes

3. Ordinance & Statutory Compliance

- Adhere to all applicable state laws and local ordinances relating to animals
- Ensure municipal ordinances are not contradictory to this agreement or to Minnesota Statutes
- Align municipal holding periods with the minimum holding periods required by Minnesota State Statutes

4. Community & Governance

- Remain available to community members to address concerns related to the actions of law enforcement officers or municipal policies, procedures, and requirements

- b) Provide Companion Animal Control with timely notice if any animal-related topic is added to a City Council Meeting agenda

5. Public Communication

- a) Post the Companion Animal Control website link and phone number on the municipality's website

6. Documentation & Records

Provide Companion Animal Control with the following documentation, if applicable based on municipal ordinances:

- a) List of existing animal licenses
- b) List of existing kennel permits

Insurance Requirements

Companion Animal Care LLC & Companion Animal Control LLC shall procure and maintain, at its expense, general liability insurance coverage in the amounts listed below and shall provide to Municipality a Certificate of Insurance as evidence that the coverages are in full force and effect.:

- a) General Aggregate: \$2,000,000
- b) Products and Completed Operations \$2,000,000
- c) Each Occurrence: \$1,000,000
- d) Personal and Advertising Injury: \$1,000,000
- e) Damage to Premises: \$100,000

Indemnification

- a) To the fullest extent permitted by law, Companion Animal Care agrees to defend and indemnify Municipality, and its officers, employees, and volunteers, from and against all claims, damages, losses, and expenses, including attorney fees, arising out of or resulting from the performance of work under this agreement; but only to the extent caused in whole or in part by the negligent acts, errors or omissions of Companion Animal Care, Companion Animal Care's sub, Companion Animal Control(s), or anyone directly or indirectly employed or hired by Companion Animal Care, or anyone for whose acts Companion Animal Care may be liable. Companion Animal Care agrees this indemnity obligation shall survive the completion or termination of this agreement.
- b) To the fullest extent permitted by law, Companion Animal Control agrees to defend and indemnify Municipality, and its officers, employees, and volunteers, from and against all claims, damages, losses, and expenses, including attorney fees, arising out of or resulting from the performance of work under this agreement; but only to the extent caused in whole or in part by the negligent acts, errors or omissions of Companion Animal Control, Companion Animal Control's sub, Companion Animal Control(s), or anyone directly or indirectly employed or hired by Companion Animal Control, or anyone for whose acts Companion Animal Control may be liable. Companion Animal Control agrees this indemnity obligation shall survive the completion or termination of this agreement.
- c) To the fullest extent permitted by law, Municipality agrees to defend and indemnify Companion Animal Control, and its officers, employees, and volunteers, from and against all claims, damages, losses, and expenses, including attorney fees, arising out of or resulting from the performance of work under this agreement; but only to the extent caused in whole or in part by the negligent acts, errors or omissions of Municipality, or anyone directly or indirectly employed or hired by Municipality, or anyone for whose acts Municipality may be liable. Municipality agrees this indemnity obligation shall survive the completion or termination of this agreement.

Term

- a) This Contract shall become effective upon its execution by both parties and continue annually, subject to termination upon 30-day advance written notification of termination by either party. Fees will be evaluated by Companion Animal Control on an annual basis for cost-of-living adjustments up to 10%, any adjustments will be communicated in writing to Municipality. No amendment or modification of this agreement shall be effective unless made in writing and signed by both parties. All provisions of this contract relating to insurance, indemnity and compliance with the State Data

Practices act shall survive termination to the full extent needed for the protection of the Municipality, Companion Animal Control and Companion Animal Care.

- b) If requested by either party at any time a contractual review shall be completed for the purpose of determining the effectiveness of the program, review costs and to implement improvement measures.

Service Selection

The Municipality hereby selects the following level of contract services with Companion Animal Care & Control (CACC). **Please check one option:**

☒ **Impound Boarding Only**

This agreement is made pursuant to the authority granted to municipalities under Minn. Stat. § 412.221, subd. 21 (municipal power to regulate animals and establish pounds), Minn. Stat. § 35.71 (authority to establish and regulate animal pounds)

☐ **Reserve Animal Control + Impound Boarding**

This agreement is made pursuant to the authority granted to municipalities under Minn. Stat. § 412.221, subd. 21 (municipal power to regulate animals and establish pounds), Minn. Stat. § 35.71 (authority to establish and regulate animal pounds). By this agreement, the Municipality also designates Companion Animal Care & Control (CACC) as its Animal Control Authority for the purposes of Minn. Stat. §§ 347.50–347.565 and other applicable Minnesota Statutes, with all powers and duties therein.

☐ **Full-Service Animal Control + Impound Boarding**

This agreement is made pursuant to the authority granted to municipalities under Minn. Stat. § 412.221, subd. 21 (municipal power to regulate animals and establish pounds), Minn. Stat. § 35.71 (authority to establish and regulate animal pounds). By this agreement, the Municipality also designates Companion Animal Care & Control (CACC) as its Animal Control Authority for the purposes of Minn. Stat. §§ 347.50–347.565 and other applicable Minnesota Statutes, with all powers and duties therein.

This agreement is entered into on the 10 day of December, 2025 by



Brittany Harmon, Owner & Operator
CACC



Signed on behalf of Municipal Authority

Dep. Director Patrick Fakar



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Emylie Morris, Accounting Technician

Title

Resolution No. 2025-174, Approving Claims for the Period Ending December 17, 2025

Background

Attached is Resolution No. 2025-174 and the claims report for the period ending December 17, 2025.

Financial Impact

Included in the budget.

Recommendation

Staff recommend the approval of Resolution No. 2025-174, Approving Claims for the Period Ending December 17, 2025.

Focus on Fridley Strategic Alignment

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

Attachments and Other Resources

- Resolution No. 2025-174
- City Council Claims Report

Vision Statement

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

Resolution No. 2025-174

Approving Claims for the Period Ending December 17, 2025

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 December 17, 2025, 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 22th day of December 2025.

Dave Ostwald - Mayor

Attest:

Melissa Moore – City Clerk



City of Fridley, MN

Bank Transaction Report

Transaction Detail

Issued Date Range: 12/04/2025 - 12/17/2025

Cleared Date Range: -

Issued Date	Cleared Date	Number	Description	Module	Status	Amount
Bank Account:						
12/05/2025			FRIDLEY POLICE ASSOCIATION-PY only	Accounts Payable	EFT	-196.00
12/05/2025			FRIDLEY-FIRE DUES / TRUSTONE FINANCIAL	Accounts Payable	EFT	-930.00
12/05/2025			FRIDLEY-IAFF DUES/INTL ASSOC/FIRE FIGHTERS	Accounts Payable	EFT	-120.00
12/05/2025			VOYA INSTITUTIONAL TRUST (for MINN DEFERRED)	Accounts Payable	Bank Draft	-1,079.48
12/05/2025			VOYA INSTITUTIONAL TRUST (for MINN DEFERRED)	Accounts Payable	Bank Draft	-2,795.78
12/05/2025			CITY OF FRIDLEY-MISSION SQUARE-457 Def.Comp	Accounts Payable	Bank Draft	-21,081.20
12/05/2025			CITY OF FRIDLEY-MISSION SQUARE-457 Def.Comp	Accounts Payable	Bank Draft	-5,167.73
12/05/2025			CITY OF FRIDLEY-MISSION SQUARE RHS Retiree Health Sav	Accounts Payable	Bank Draft	-397.20
12/05/2025			OPTUM BANK (HSA)	Accounts Payable	Bank Draft	-5,017.47
12/05/2025			OPTUM BANK (HSA)	Accounts Payable	Bank Draft	-2,760.66
12/05/2025			PERA - PUBLIC EMPLOYEES	Accounts Payable	Bank Draft	-48,103.13
12/05/2025			PERA - PUBLIC EMPLOYEES	Accounts Payable	Bank Draft	-164.46
12/05/2025			PERA - PUBLIC EMPLOYEES	Accounts Payable	Bank Draft	-77,126.81
12/05/2025			CITY OF FRIDLEY-MISSION SQUARE RHS Retiree Health Sav	Accounts Payable	Bank Draft	-150.00
12/05/2025			CITY OF FRIDLEY-MISSION SQUARE RHS Retiree Health Sav	Accounts Payable	Bank Draft	-2,625.00
12/05/2025			CITY OF FRIDLEY-MISSION SQUARE RHS Retiree Health Sav	Accounts Payable	Bank Draft	-600.00
12/05/2025			CITY OF FRIDLEY-MISSION SQUARE Roth IRA	Accounts Payable	Bank Draft	-6,736.92
12/05/2025			BRI/BENEFIT RESOURCE LLC - BPA/VEBA	Accounts Payable	Bank Draft	-900.00
12/05/2025			INTERNAL REVENUE SERVICE - PAYROLL TAXES	Accounts Payable	Bank Draft	-44,735.96
12/05/2025			INTERNAL REVENUE SERVICE - PAYROLL TAXES	Accounts Payable	Bank Draft	-18,266.01
12/05/2025			MINN DEPT OF REVENUE - PAYROLL TAX	Accounts Payable	Bank Draft	-27,608.43
12/05/2025			INTERNAL REVENUE SERVICE - PAYROLL TAXES	Accounts Payable	Bank Draft	-62,095.31
12/05/2025			Payroll EFT	Payroll	EFT	-407,894.45
12/08/2025			ROSEMARY FRAULY	Utility Billing	Check	-51.26
12/10/2025			ASPEN MILLS INC	Accounts Payable	Check	-1,873.05
12/10/2025			CARR'S TREE SERVICE INC	Accounts Payable	Check	-27,370.00
12/10/2025			CDW GOVERNMENT INC	Accounts Payable	Check	-13,000.01
12/10/2025			CENTERPOINT ENERGY-MINNEGASCO	Accounts Payable	Check	-41.02
12/10/2025			CIVICPLUS	Accounts Payable	Check	-6,813.45
12/10/2025			CMT JANITORIAL SERVICES	Accounts Payable	Check	-2,226.00
12/10/2025			COSTAR REALTY INFORMATION	Accounts Payable	Check	-469.57
12/10/2025			CRAWFORD DOOR SALES CO	Accounts Payable	Check	-670.00
12/10/2025			CRYSTEEL TRUCK EQUIP/DISTRIBUTION	Accounts Payable	Check	-15.99
12/10/2025			DESIGN TREE ENGINEERING INC	Accounts Payable	Check	-500.00
12/10/2025			ECHO DATA ANALYTICS	Accounts Payable	Check	-500.00
Date	Description	Module	Type	Amount		
12/10/2025	ENTERPRISE FM TRUST	Accounts Payable	Check	-45,270.81		
12/10/2025	FINANCE AND COMMERCE INC	Accounts Payable	Check	-171.60		
12/10/2025	FISH WINDOW CLEANING	Accounts Payable	Check	-60.00		
12/10/2025	GENUINE PARTS CO/NAPA	Accounts Payable	Check	-76.71		
12/10/2025	GOPHER STATE ONE-CALL INC	Accounts Payable	Check	-164.70		
12/10/2025	GRUNDMAN, MIKE	Accounts Payable	Check	-29.68		
12/10/2025	INSTRUMENTAL RESEARCH INC	Accounts Payable	Check	-387.50		
12/10/2025	JASONS JANITORIAL SERVICES	Accounts Payable	Check	-1,750.00		
12/10/2025	JENSEN, KYLE	Accounts Payable	Check	-62.99		
12/10/2025	KATH FUEL OIL SERVICE	Accounts Payable	Check	-310.00		
12/10/2025	KENNEDY & GRAVEN CHARTERED	Accounts Payable	Check	-3,700.05		
12/10/2025	KONDRICK, NATE	Accounts Payable	Check	-59.36		
12/10/2025	LEAGUE OF MINNESOTA CITIES	Accounts Payable	Check	-60.00		
12/10/2025	LEPAGE & SONS	Accounts Payable	Check	-1,462.83		
12/10/2025	LOFFLER COMPANIES-131511	Accounts Payable	Check	-128.21		
12/10/2025	MANSFIELD OIL COMPANY	Accounts Payable	Check	-12,257.76		
12/10/2025	MAURER, DAVID	Accounts Payable	Check	-500.00		
12/10/2025	MC TOOL & SAFETY	Accounts Payable	Check	-114.19		
12/10/2025	METRO VOLLEYBALL OFFICIALS ASSOCIATION	Accounts Payable	Check	-1,190.00		
12/10/2025	METRO-INET	Accounts Payable	Check	-5,618.00		
12/10/2025	MGX EQUIPMENT SERVICES LLC	Accounts Payable	Check	-252.44		
12/10/2025	MINN DEPT OF HEALTH	Accounts Payable	Check	-20,511.00		
12/10/2025	MINN OCCUPATIONAL HEALTH	Accounts Payable	Check	-647.08		
12/10/2025	MINN POLICE & PEACE OFFICERS ASSOC	Accounts Payable	Check	-1,332.00		
12/10/2025	MINNESOTA METRO NORTH TOURISM BUREAU	Accounts Payable	Check	-10,375.90		
12/10/2025	MORRELL ENTERPRISES	Accounts Payable	Check	-4,456.26		
12/10/2025	NOREGON SYSTEMS LLC	Accounts Payable	Check	-2,199.00		

12/10/2025	NUSS TRUCK AND EQUIPMENT	Accounts Payable	Check	-2,977.28
12/10/2025	PALADIN TECHNOLOGIES (USA) INC	Accounts Payable	Check	-25.00
12/10/2025	PEMBER COMPANIES INC	Accounts Payable	Check	-698,706.00
12/10/2025	PETERSON COMPANIES INC	Accounts Payable	Check	-217,313.24
12/10/2025	PLAISTED COMPANIES - CS STONE	Accounts Payable	Check	-4,741.17
12/10/2025	QP MARKETING	Accounts Payable	Check	-401.50
12/10/2025	QUALITY REFRIGERATION SERVICE	Accounts Payable	Check	-396.46
12/10/2025	ROADKILL ANIMAL CONTROL	Accounts Payable	Check	-258.00
12/10/2025	SPLIT ROCK MGMT - DBA VANGUARD CLEANING	Accounts Payable	Check	-2,865.00
12/10/2025	ST PAUL, CITY OF	Accounts Payable	Check	-3,359.31
12/10/2025	STIMEY ELECTRIC	Accounts Payable	Check	-7,078.72
12/10/2025	T-MOBILE	Accounts Payable	Check	-330.00
12/10/2025	TOTAL ENERGY SYSTEMS	Accounts Payable	Check	-2,469.11
12/10/2025	TREE TRUST	Accounts Payable	Check	-35,136.00
12/10/2025	VESTIS	Accounts Payable	Check	-432.50
12/10/2025	XCEL ENERGY	Accounts Payable	Check	-2,067.07
Date	Description	Module	Type	Amount
12/10/2025	YALE MECHANICAL INC	Accounts Payable	Check	-807.00
12/10/2025	ZIEGLER INC	Accounts Payable	Check	-484.18
12/11/2025	ANOKA COUNTY LICENSE CENTER	Accounts Payable	Check	-2,560.52
12/11/2025	BRENNAN CONSTRUCTION OF MN INC	Accounts Payable	Check	-14,924.84
12/11/2025	MINNESOTA METRO NORTH TOURISM BUREAU	Accounts Payable	Check	-10,375.90
12/11/2025	SHOLDER, CHRISTIAN	Accounts Payable	Check	-108.40
12/17/2025	MINN CHILD SUPPORT PAYMENT CENTER	Accounts Payable	Check	-327.27
12/17/2025	AMERICAN TEST CENTER	Accounts Payable	Check	-1,291.00
12/17/2025	AMSOIL INC	Accounts Payable	Check	-1,443.30
12/17/2025	ANOKA COUNTY PROP RECORDS/TAXATION	Accounts Payable	Check	-184.00
12/17/2025	ANOKA IND GRAIN & FEED DEALERS	Accounts Payable	Check	-178.61
12/17/2025	APADANA LLC	Accounts Payable	Check	-32,768.35
12/17/2025	APPLE FORD WHITE BEAR LAKE	Accounts Payable	Check	-416.08
12/17/2025	ASPEN MILLS INC	Accounts Payable	Check	-3,591.39
12/17/2025	AVERBECK, HEIDI	Accounts Payable	Check	-178.50
12/17/2025	BATTERIES PLUS	Accounts Payable	Check	-90.95
12/17/2025	BOB'S HEATING & AIR CONDITIONING	Accounts Payable	Check	-1,250.00
12/17/2025	BOB'S PRODUCE RANCH	Accounts Payable	Check	-24.35
12/17/2025	CARR'S TREE SERVICE INC	Accounts Payable	Check	-45,818.50
12/17/2025	CEDAR CREEK ENERGY	Accounts Payable	Check	-10,820.50
12/17/2025	CENTERPOINT ENERGY-MINNEGASCO	Accounts Payable	Check	-6,758.73
12/17/2025	CENTURY LINK	Accounts Payable	Check	-1,252.58
12/17/2025	CLEAN RIVER RECYCLING SOLUTIONS	Accounts Payable	Check	-11,495.00
12/17/2025	COMCAST/XFINITY (PO BOX 60533)	Accounts Payable	Check	-491.27
12/17/2025	CORE & MAIN LP	Accounts Payable	Check	-2,423.75
12/17/2025	DELEGARD TOOL CO	Accounts Payable	Check	-135.26
12/17/2025	EJ EQUIPMENT INC	Accounts Payable	Check	-525.85
12/17/2025	ERICKSON ENGINEERING	Accounts Payable	Check	-3,560.50
12/17/2025	FISH WINDOW CLEANING	Accounts Payable	Check	-30.00
12/17/2025	FLAGSHIP RECREATION LLC	Accounts Payable	Check	-184,622.61
12/17/2025	FLEET PRIDE TRUCK & TRAILER PARTS	Accounts Payable	Check	-497.98
12/17/2025	FRIENDLY CHEVROLET INC	Accounts Payable	Check	-3,731.43
12/17/2025	GENUINE PARTS CO/NAPA	Accounts Payable	Check	-182.89
12/17/2025	GOES AROUND TIRE TRANSPORT	Accounts Payable	Check	-266.25
12/17/2025	GOLD MEDAL PRODUCTS	Accounts Payable	Check	-53.67
12/17/2025	H & L MESABI INC	Accounts Payable	Check	-12,197.00
12/17/2025	HAMMER SPORTS LLC	Accounts Payable	Check	-560.00
12/17/2025	HAWKINS INC	Accounts Payable	Check	-17,949.24
12/17/2025	HYDRAULIC SPECIALTY CO	Accounts Payable	Check	-267.60
12/17/2025	INSIGHT PUBLIC SECTOR	Accounts Payable	Check	-22,355.05
12/17/2025	KIMLEY-HORN & ASSOCIATES INC	Accounts Payable	Check	-12,748.05
12/17/2025	KONDRICK, BETH	Accounts Payable	Check	-72.80
12/17/2025	KONE INC	Accounts Payable	Check	-127.70
Date	Description	Module	Type	Amount
12/17/2025	LANGE, JAMES	Accounts Payable	Check	-131.85
12/17/2025	LEAGUE OF MN CITIES INS TRUST	Accounts Payable	Check	-7,555.01
12/17/2025	MAC QUEEN	Accounts Payable	Check	-16.02
12/17/2025	METROPOLITAN COUNCIL	Accounts Payable	Check	-546,037.58
12/17/2025	MINN FIRE SERVICE CERT BOARD	Accounts Payable	Check	-131.00
12/17/2025	MINN MUNICIPAL BEVERAGE ASSOC	Accounts Payable	Check	-5,700.00
12/17/2025	NEW BRIGHTON, CITY OF	Accounts Payable	Check	-1,537.28
12/17/2025	NUNEMAKER, JOAN	Accounts Payable	Check	-29.84
12/17/2025	QP MARKETING	Accounts Payable	Check	-1,440.00
12/17/2025	QUALITY FLOW SYSTEMS LLC	Accounts Payable	Check	-17,094.00
12/17/2025	RECYCLE TECHNOLOGIES INC	Accounts Payable	Check	-8,489.35
12/17/2025	REPUBLIC SERVICES #899	Accounts Payable	Check	-34,785.72
12/17/2025	REVIER, REGGIE	Accounts Payable	Check	-168.09
12/17/2025	REVSPRING INC	Accounts Payable	Check	-3,129.02
12/17/2025	SCHLEN GRAY AUTO ELECTRIC	Accounts Payable	Check	-450.00

12/17/2025	ST CLOUD STATE UNIVERSITY	Accounts Payable	Check	-535.00
12/17/2025	STANDARD INSURANCE COMPANY (LIFE)	Accounts Payable	Check	-1,958.29
12/17/2025	STANDARD INSURANCE COMPANY LTD/STD	Accounts Payable	Check	-8,096.57
12/17/2025	STARK, KYLE	Accounts Payable	Check	-200.00
12/17/2025	STIMEY ELECTRIC	Accounts Payable	Check	-15,258.65
12/17/2025	SUBURBAN TIRE WHOLESALE INC	Accounts Payable	Check	-133.00
12/17/2025	TIMESAVER OFF SITE SECRETARIAL INC	Accounts Payable	Check	-678.00
12/17/2025	TRI-STATE BOBCAT INC	Accounts Payable	Check	-884.94
12/17/2025	VALLEY-RICH CO INC	Accounts Payable	Check	-4,076.50
12/17/2025	VERIZON WIRELESS	Accounts Payable	Check	-1,885.29
12/17/2025	VERSATERM PUBLIC SAFETY US INC	Accounts Payable	Check	-45,273.40
12/17/2025	VESTIS	Accounts Payable	Check	-229.29
12/17/2025	WASTE MANAGEMENT-MINN	Accounts Payable	Check	-10,890.00
12/17/2025	XCEL ENERGY	Accounts Payable	Check	-6,930.93
12/17/2025	ZIEGLER INC	Accounts Payable	Check	-156.19
				-3,015,616.44
Report Total: (152)				
				-3,015,616.44

Summary

Bank	Amount
	-3,015,616.44
Report Total:	-3,015,616.44
Cash	Amount
Account	0.00
**No Cash A	
999 999-	-3,015,616.44
Report Total:	-3,015,616.44
Transaction Type	Amount
Bank Draft	-327,411.55
Check	-2,279,064.44
EFT	-409,140.45
Report Total:	-3,015,616.44



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Paul Bolin, Community Development Director
Stacy Stromberg, Asst. Community Development Director

Title

Public Hearing and Resolution No. 2025-173, Approving Creation of TIF District #27

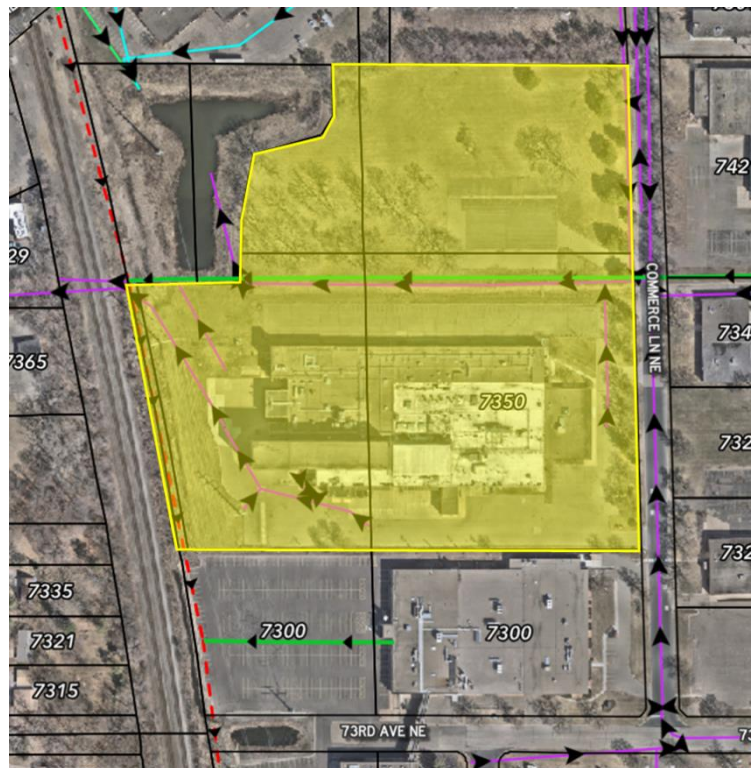
Background

Endeavor Development is requesting assistance, through the creation of a Tax Increment Financing (TIF) district, to help with the extraordinary costs associated with the redevelopment of the property at 7350 Commerce Lane N.E.

The property encompasses four individual parcels and is currently zoned M2, Heavy Industrial. It is located west of University Avenue, north of 73rd Avenue, and abuts the BNSF railroad to the west. The original 65,000 square foot building was constructed in 1970 by Totino's Frozen Pizza. The original building has been expanded several times and is currently 162,000 square feet in size. The building has been occupied by McGlynn's Bakery, Lofthouse Bakery, and most recently Rich Products. Rich Products suspended operations at the facility in 2024, and the property has been vacant and for sale since then.

Endeavor Development proposes to demolish the existing 55-year-old structure and construct a new, approximately 250,000 square foot warehouse/distribution center, which will be referred to as "River Edge Business Center".

The proposed buildings footprint conflicts directly with existing infrastructure that traverses the central portion of the property. This requires the relocation of utilities, including a 60-inch storm sewer line (depicted in purple), an 8-inch sanitary sewer line (depicted in green), and an associated drainage swale.



Vision Statement

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

The attached Memorandum from Northland Public Finance provides an in-depth explanation of the need for Tax Increment to help this project move forward.

A Notice of Public Hearing before the City Council was published in the December 1, 2025, edition of the City's Official Publication (StarTribune).

Financial Impact

Assistance is provided through future excess taxes generated by the new development

Recommendation

Staff recommend the Council hold the Public Hearing for the creation of TIF District #27.

Staff recommend approval of Resolution No. 2025-173, Approving Creation of TIF District #27.

Focus on Fridley Strategic Alignment

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

Attachments and Other Resources

- Resolution No. 2025-173
- Memorandum from Northland Public Finance
- TIF Plan Fridley TIF District #27

Vision Statement

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

Resolution No. 2025-173

Approving Creation of Tax Increment Financing (TIF) District #27

Be it resolved, by the City Council (Council) of the City of Fridley, Minnesota (City), as follows:

Section 1. Recitals.

1.01. It has been proposed by the Housing and Redevelopment Authority (HRA) that the Council approve and adopt the proposed modifications to its Redevelopment Plan for Redevelopment Project No. 1 (Project Area) reflecting increased project costs and increased bonding authority, pursuant to and in accordance with Minnesota Statutes, Sections 469.001 to 469.047, inclusive, as amended and supplemented from time to time.

1.02. It has been further proposed by the HRA that the Council approve and adopt the proposed modifications to the Tax Increment Financing (TIF) Plans (Existing Plans) for TIF Districts Nos. 6, 11-13 and 17-26 (Existing Districts) reflecting increased project costs and increased bonding authority within the Project Area, pursuant to Minnesota Statutes, Section 469.174 through 469.1799, inclusive, as amended and supplemented from time to time.

1.03. It has been further proposed by the HRA that the Council approve the creation of proposed TIF District No. 27 (Proposed District) and adopt the proposed TIF Plan (Proposed Plan) relating thereto, pursuant to and in accordance with Minnesota Statutes. Section 469.174 to 469.1799, inclusive, as amended and supplemented from time to time.

1.04. The HRA has caused to be prepared, and this Council has investigated, the facts with respect thereto, a modified Redevelopment Plan for the Project Area and modified Existing Plans for the Existing Districts reflecting increased project costs and increased bonding authority within the Project Area and the Proposed Plan for the Proposed District, defining more precisely the property to be included, the public costs to be incurred, and other matters relating thereto.

1.05. The Council has performed all actions required by law to be performed prior to the approval and adoption of the modifications to the Redevelopment Plan and Existing Plans and the approval and adoption of the Proposed Plan.

1.06. The Council hereby determines that it is necessary and in the best interests of the City and the HRA at this time to approve and adopt the modifications to the Redevelopment Plan and Existing Plans reflecting increased project costs and increased

bonding authority within the Project Area, to create the Proposed District and to approve and adopt the Proposed Plan relating thereto.

Section 2. General Findings.

2.01. The Council hereby finds, determines and declares that the assistance to be provided through the adoption and implementation of the modified Redevelopment Plan , modified Existing Plans and the Proposed Plan (Plans) are necessary to assure the development and redevelopment of the Project Area.

2.02. The Council hereby finds, determines and declares that the Plans conform to the general plan for the development and redevelopment of the City as a whole in that they are consistent with the City's comprehensive plan.

2.03. The Council hereby finds, determines and declares that the Plans afford maximum opportunity consistent with the sound needs of the City as a whole for the development and redevelopment of the Project Area by private enterprise and it is contemplated that the development and redevelopment thereof will be carried out pursuant to redevelopment contracts with private developers.

2.04. The Council hereby finds, determines and declares that the modification, approval and adoption of the Plans is intended and, in the judgment of this Council, its effect will be to promote the purposes and objectives specified in this Section 2 and otherwise promote certain public purposes and accomplish certain objectives as specified in the Plans.

2.05. The Council hereby finds, determines and declares that the City made the above findings stated in this Section 2 and has set forth the reasons and supporting facts for each determination in the Plans and Exhibit A to this Resolution.

Section 3. Specific Findings for the Proposed District.

3.01. The Council hereby finds, determines and declares that the Proposed District constitutes a "tax increment financing district" as defined in Minnesota Statutes, Section 469.174, Subd. 9, and further constitutes a "redevelopment district" as defined in Minnesota Statutes, Section 469.174, Subd. 10.

3.02. The Council hereby finds, determines and declares that the proposed development or redevelopment in the Proposed District, in the opinion of this Council, would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future and, therefore, the use of tax increment financing is deemed necessary.

3.03. The Council hereby finds, determines and declares that the increased market value of a project not receiving tax increment assistance would be less than the increased market value of a project receiving tax increment assistance after deducting the present value of projected tax increments for the maximum duration of the Proposed District.

3.04. The Council hereby finds, determines and declares that the expenditure of tax increment within the Proposed District serves primarily a public purpose.

3.05. The Council hereby finds, determines and declares that the City made the above findings stated in this Section 2 and has set forth the reasons and supporting facts for each determination in the Plans and Exhibit B to this Resolution.

Section 4. Approvals and Adoptions.

4.01. The modifications to the Redevelopment Plan reflecting increased project costs and increased bonding authority within the Project Area are hereby approved and adopted by the Council of the City.

4.02. The modifications to the Existing Plans reflecting increased project costs and increased bonding authority within the Project Area are hereby approved and adopted by the Council of the City.

4.03. The creation of the Proposed District within the Project Area and the adoption of the Proposed Plan relating thereto is hereby approved by the Council of the City.

Section 5. Filing of Plans.

5.01. Upon its approval and adoption of the Plans, the City shall request the HRA to cause said Plans to be filed with the Minnesota Department of Revenue, the Office of the State Auditor, and Anoka County.

Passed and Adopted by the City Council this 22nd Day of December, 2025.

Dave Ostwald - Mayor

ATTEST:

Melissa Moore – City Clerk

EXHIBIT A – GENERAL FINDINGS

The reasons and facts supporting the findings for the modification of the Plans for the Project Area, Existing Districts and Proposed District pursuant to Minnesota Statutes, Section 469.175, Subdivision 3, are as follows:

1. Finding that the assistance to be provided through the adoption and implementation of the Plans is necessary to assure the development and redevelopment of the Project Area.

The tax increment assistance resulting from the implementation of the Plans is necessary for the proposed project to proceed. Please refer to Section 4.02.5 of the Proposed Plan.

2. Finding that the Plans conform to the general plan for the development and redevelopment of the City as a whole in that they are consistent with the City's Comprehensive Plan.

The Council has reviewed the Plans and has determined that they are consistent with the City's comprehensive plan.

3. Finding that the Plans afford maximum opportunity, consistent with the sound needs of the City as a whole, for the development and redevelopment of the Project Area by private enterprise, and it is contemplated that the development or redevelopment thereof will be carried out pursuant to development contracts with private developers.

Please refer to the attached Exhibit B for specific information relating to the Proposed District.

4. Finding that the approval and adoption of the Plans is intended and, in the judgment of this Council, its effect will be to promote the public purposes and accomplish the objectives specified in the Plans.

The tax increment that will be generated due to the approval and adoption of the Plans will assist in financing the public improvements and eligible expenses as detailed in the Plans.

EXHIBIT B – SPECIFIC FINDINGS FOR THE REDEVELOPMENT DISTRICT

In addition to the findings included in Exhibit A, the reasons and facts supporting the additional findings for the Proposed District pursuant to Minnesota Statutes, Section 469.175, Subdivision 3, are as follows:

1. Finding that the Proposed District is a “redevelopment district” as defined in Minnesota Statutes.

The Proposed District consists of four parcels totaling approximately 677,357 square feet (approximately 15.55 acres). Of this acreage, it has been determined that parcels comprising 92.6% of the Proposed District are occupied by a building, streets, utilities, paved or gravel parking lots or similar structures. This 92.6% area coverage exceeds the 70% coverage test required by Minnesota Statutes, Section 469.174, Subdivision 10(a)(1). 100% of the buildings in the Proposed District contain code deficiencies exceeding the 15% threshold required by Minnesota Statutes, Section 469.174, Subdivision 10(c). 100% of the buildings in the Proposed District are structurally substandard to a degree requiring substantial renovation or clearance because of defects in structural elements or a combination of deficiencies in essential utilities and facilities, light and ventilation, fire protection including adequate egress, layout and condition of interior partitions, or similar factors, which defects or deficiencies are of sufficient total significance to justify substantial renovation or clearance. This building satisfies the requirements of Minnesota Statutes, Section 469.174, Subdivision 10(a)(1) which requires that over 50% of buildings, not including outbuildings, must be found “structurally substandard.” Additionally, this building would require expenditures of greater than 15% (of the cost of a new structure of similar size and type) to bring it into compliance with current building codes. It has further been determined that these conditions are reasonably distributed through the Proposed District. Information supporting these findings are on file at City Hall and are contained in a Report prepared for the City by LHB, Inc., dated November 6, 2025.

2. Finding that the proposed development or redevelopment, in the opinion of the Council, would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future and, therefore, the use of tax increment financing is deemed necessary.

Development activities proposed to occur in the Proposed District include land acquisition, demolition of the existing building and construction of an approximately 250,000 square foot warehouse building, surface parking and stormwater ponding. Upon completion of the proposed redevelopment, it is anticipated that the City’s tax base will increase.

City and HRA staff have reviewed the estimated development costs and the available methods of financing and have determined that tax increment assistance is necessary to make the redevelopment project economically feasible and to allow redevelopment to proceed at this time and in the foreseeable future.

3. Finding that the increased market value of a project not receiving tax increment financing assistance would be less than the increased market value of a project receiving tax increment financing assistance after deducting the present value of the projected tax increments for the maximum duration of the Proposed District.

The original market value of the Proposed District is approximately \$5,121,100.00. City staff has determined that without tax increment assistance these parcels would not be developed within the foreseeable future.

City staff has further determined that with tax increment assistance it is possible to construct an approximately 250,000 square foot warehouse building, surface parking and stormwater ponding on the site with an estimated market value of approximately \$39,700,762.00. After deducting the original market value of \$5,121,100.00 from the estimated market value of approximately \$39,700,762.00, City staff has further determined that the increased market value that could reasonably be expected to occur from a project receiving tax increment assistance would be approximately \$34,579,662.00.

City staff has further determined that the total amount of tax increment generated over the 12 year term of the Proposed District approximates \$4,702,288.00. Assuming the same term and a present value rate of 3.0%, the present value of \$4,702,288.00 is approximately \$3,281,085.00. After deducting the present value of the tax increment (\$3,281,085.00) from the increase in estimated market value occurring as a result of utilizing tax increment assistance (\$34,579,662), the net increase in estimated market value is approximately \$31,298,577.00.

City staff has further determined that the increased market value of the site that could reasonably be expected to occur without the use of tax increment financing is less than the increased market value of the site occurring with the use of tax increment financing after subtracting the present value of the projected tax increments for the maximum duration of the Proposed District. Further information supporting this Finding is attached as Schedule 1.

4. Finding that expenditure of tax increment serves a primarily public purpose.

The expenditure of tax increment is not intended as a private benefit and any such benefit is incidental. Public benefits resulting from the proposed project include (i) an increase in the State and City tax bases, (ii) the acquisition and redevelopment of property which is not now in its highest or best use, and (iii) demolition and removal of an existing substandard and blighted structure.

SCHEDULE 1 TO EXHIBIT B – NUMERICAL “BUT FOR”

Tax Increment Financing District No. 27
Present Value Analysis As Required By Section
469.175(3)(2) of the TIF Act

1 Estimated Future Market Value w/ Tax Increment Financing	39,700,762 ¹
2 Payable 2025 Market Value	<u>5,121,100</u>
3 Market Value Increase (1-2)	34,579,662
4 Present Value of Future Tax Increments	<u>3,281,085</u>
5 Market Value Increase Less PV of Tax Increments	31,298,576
6 Estimated Future Market Value w/o Tax Increment Financing	7,088,800 ¹
7 Payable 2025 Market Value	<u>5,121,100</u>
8 Market Value Increase (6-7)	<u>1,967,700</u>
9 Increase in MV From TIF	<u><u>29,330,876</u></u> ²

¹ Assume approximately 3.00% annual appreciation over 12 year life of district.

² Statutory compliance achieved if increase in market value from TIF (Line 9) is greater than or equal to zero.



MEMORANDUM

To: Paul Bolin, Fridley HRA Executive Director

From: Tammy Omdal, Managing Director
Jessica Green, Managing Director

Date: December 15, 2025

Re: Tax Increment Financing (TIF) Assistance for Redevelopment TIF District No. 27 (River Edge Business Center Project)

The Fridley Housing Redevelopment Authority (the “HRA”) requested that Northland review the Application from Endeavor Development LLC (the “Developer”) for tax increment financing assistance. In preparing this review, Northland relied on information included in the Application and subsequent follow-up information provided by the Developer.

The Developer is requesting \$5,284,574 from the HRA, in the form of tax increment financing, for the purpose of providing gap financing related to the construction of an approximately 250,000 square-foot warehouse and distribution center, proposed to be located at 7350 Commerce Lane NE in Fridley (the “Property”). The project consists of the demolition and removal of the existing commercial bakery located on the site, rerouting of utility infrastructure, earthwork to correct site deficiencies, and the construction of the new facility (the “Project”). The Developer proposes to construct the Project on a speculative basis and construct interior spaces as leases are secured. There are currently no tenants identified for the building. Financial assistance is proposed to be on a “pay-go” basis.

The request is for the HRA to establish a redevelopment TIF district to capture the increase in property taxes from the Project to assist with the financing of the redevelopment of the site.

Northland reviewed the information submitted by the Developer related to site acquisition and construction costs, developer fees, operating expenses, and rental rates, among other items. We find the information provided to be within general industry standards. Exhibit A provides a preliminary source and use of funds for the approximate \$32.2 million Project.

Observations

It is Northland's observation that the Project, as proposed, is feasible only through the proposed TIF assistance, and that the proposed Project would not be reasonably expected to occur solely through private investment within the reasonably near future.

Based on the pro forma developed by Northland, using information from the Developer and information independently prepared by Northland, we estimate the Project is feasible with TIF assistance to the Developer in an amount no greater than \$4,232,059, with a maximum term of 12 years, which is less than the 26-year maximum duration for Redevelopment TIF Districts. This amount is based on the HRA providing 90% of the TIF collected from the Project to payment on a note issued to the Developer, with assistance provided on a "pay-go" basis payable solely from TIF. The HRA would retain tax increments not payable to the Developer to pay administrative costs of the district (up to 10% of TIF).

Exhibit B provides estimated tax increment (TIF) cash flow (increased property taxes) from the Project, which will be captured to assist the Project. For purposes of the TIF Plan, the property classification for estimating property taxes is assumed to be assigned a Commercial-Industrial classification.

Assistance, in the form of TIF, is proposed to be used to assist with the extraordinary costs of redeveloping the Property, including demolition of the existing substandard structure, rerouting of approximately 1,100 feet of sanitary sewer and 700 feet of storm water infrastructure to accommodate the new facility, earthwork to correct site deficiencies, and a portion of the site acquisition costs.

Use of Tax Increment Financing (TIF)

A decision to deny the use of TIF does not necessarily mean that there will be no future improvements on the Property. A decision to approve may be made based on a finding that the Project, as proposed, would not be reasonably expected to occur solely through private investment within the reasonably near future. It does not mean that "no" development, housing or commercial, will occur on the site at any point in the future.

The analysis shows that an induced development will yield a net increase in taxable market value of approximately \$39.7 million (future value) for the site compared to the likely taxable market value of \$7.1 million (future value) without TIF.

EXHIBIT A
Fridley, Minnesota
River Edge Business Center
250,224 sq/ft Warehouse/Distribution Facility
Developer Sources and Uses of Funds for Construction

	Total	% of Total	Per sq/ft
Sources of Funds			
First Mortgage	\$20,935,909	65.0%	\$84
Equity	\$11,273,181	35.0%	\$45
Total Sources of Funds	\$32,209,090	100.0%	\$129

Uses of Funds			
Acquisition	\$6,100,000	18.94%	\$24
Construction	\$19,502,613	60.55%	\$78
Construction contingency	\$1,172,684	3.64%	\$5
Leasing Commissions	\$984,006	3.06%	\$4
Soft Costs (not including Developer fee)	\$415,717	1.29%	\$2
Closing Costs	\$472,043	1.47%	\$2
Construction Period Interest & Expense	\$2,323,216	7.21%	\$9
Developer fee payable at closing	\$1,238,811	3.85%	\$5
Total Uses of Funds	\$32,209,090	100.00%	\$129

Estimated Size of Facility 250,224

Exhibit B
Fridley, MN
Tax Increment Financing District No. 27 (Redevelopment)
River Edge Business Center
Projected Tax Increment Financing (TIF) Cash Flow

TIF District Year	Taxes Payable Year	Taxable Market Value (TMV)	Net Tax Capacity	Original Net Tax Capacity	FD Tax Capacity Contributed	Captured Net Tax Capacity for TIF	Estimated Original Tax Rate	Available TIF from District	PV Available TIF	TIF Retained by HRA	PV TIF to HRA	Net Available TIF	YTD Cumulative Net Available TIF
1	2028	24,378,574	486,821	101,672	163,879	221,270	107.05%	236,006	220,076	23,601	22,008	212,406	212,406
2	2029	29,541,095	590,072	101,672	194,775	293,625	107.05%	313,179	498,044	31,318	49,804	281,862	494,267
3	2030	30,427,328	607,797	101,672	196,725	309,400	107.05%	330,005	776,831	33,000	77,683	297,004	791,271
4	2031	31,340,148	626,053	101,672	198,695	325,686	107.05%	347,376	1,056,153	34,738	105,615	312,638	1,103,910
5	2032	32,280,352	644,857	101,672	200,684	342,501	107.05%	365,310	1,335,742	36,531	133,574	328,779	1,432,689
6	2033	33,248,763	664,225	101,672	202,693	359,860	107.05%	383,825	1,615,346	38,383	161,535	345,443	1,778,132
7	2034	34,246,226	684,175	101,672	204,723	377,780	107.05%	402,938	1,894,730	40,294	189,473	362,644	2,140,776
8	2035	35,273,612	704,722	101,672	206,773	396,278	107.05%	422,668	2,173,672	42,267	217,367	380,401	2,521,177
9	2036	36,331,821	725,886	101,672	208,843	415,371	107.05%	443,033	2,451,966	44,303	245,197	398,730	2,919,907
10	2037	37,421,775	747,686	101,672	210,934	435,080	107.05%	464,054	2,729,418	46,405	272,942	417,649	3,337,556
11	2038	38,544,429	770,139	101,672	213,046	455,421	107.05%	485,750	3,005,847	48,575	300,585	437,175	3,774,731
12	2039	39,700,762	793,265	101,672	215,179	476,415	107.05%	508,142	3,281,085	50,814	328,109	457,328	4,232,059
TOTAL =								4,702,288		470,229		4,232,059	4,232,059

Key Assumptions:

- 1 Taxable market value (TMV) annual growth assumption equal to approximately 3.00%.
- 2 Original Tax Rate estimated based on Pay 2025 tax rates.
- 3 Election for captured tax capacity is 100.00%. Property Class = Commercial.
- 4 Base Tax Capacity is calculated based on a TMV = \$5,121,100, which is equal to the County's preliminary estimated Pay 2026 TMV for the four parcels included in the TIF District.
- 5 Present Value (PV) calculated based on 5.0% rate and 6/1/2027 dated date.
- 6 Fiscal Disparities (FD) tax capacity is to be paid (contributed) from the property within the TIF District.
- 7 Available TIF from District is after deducting State Auditor Fee (0.36% of tax increment from property).

DRAFT
MODIFIED AND RESTATED REDEVELOPMENT PLAN FOR
REDEVELOPMENT PROJECT NO. 1
AND
TAX INCREMENT FINANCING PLAN FOR
TAX INCREMENT FINANCING (REDEVELOPMENT)
DISTRICT NO. 27
(RIVER EDGE BUSINESS CENTER)
WITHIN REDEVELOPMENT PROJECT NO. 1

PROPOSED TO BE ADOPTED BY
CITY OF FRIDLEY, MINNESOTA
AND
FRIDLEY HOUSING AND REDEVELOPMENT AUTHORITY (HRA)

PUBLIC HEARING DATE: DECEMBER 22, 2025
PLAN APPROVED BY HRA DATE: DECEMBER 6, 2025
PLAN APPROVED BY CITY COUNCIL DATE: _____, 2025
PLAN CERTIFICATION REQUEST DATE: _____, 2025
PLAN CERTIFIED DATE: _____, 2025



Northland Securities, Inc.
150 South Fifth Street, Suite 3300
Minneapolis, MN 55402
(800) 851-2920
Member NASD and SIPC
Registered with SEC and MSRB

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

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TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

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TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

ARTICLE I INTRODUCTION AND DEFINITIONS

SECTION 1.01 INTRODUCTION

This Redevelopment Plan for Redevelopment Project No. 1 of the Fridley Housing and Redevelopment Authority of the City of Fridley is intended to supersede and restate the activities described in the Redevelopment Plan for Redevelopment Project No. 1 as originally adopted on May 15, 1979 and most recently modified on February 13, 2023 at time of establishment of Tax Increment Financing District No. 26 (Moon Plaza) and the adoption of a Tax Increment Financing Plan.

Tax Increment Financing District Nos. 6, 12, 13, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, and the Housing Replacement TIF District, and the Tax Increment Financing Plans related thereto, within Development District No. 1, remain in full force and effect and are not modified.

The City of Fridley and the Fridley Housing and Redevelopment Authority (HRA) propose to provide tax increment financing assistance through the establishment of Tax Increment Financing (Redevelopment) District No. 27 within the Redevelopment Project No. 1 to assist with the financing of certain redevelopment project costs for the construction of an approximate 250,000 square foot warehouse building and related improvements to be constructed by a private developer.

Redevelopment Project No. 1 serves as the “Project Area” for tax increment financing districts established within its boundaries. The Redevelopment Plan describes the City’s objectives for the development of the area within the Project Area and the use of tax increment financing.

This document contains the Modified Redevelopment Plan for achieving the objectives of Redevelopment Project No. 1 through the establishment of a Tax Increment Financing Plan and use of Tax Increment Financing (Redevelopment) District No. 26.

Below is a summary of the municipal action that has been taken in connection with Redevelopment Project No. 1 to date and as proposed:

Redevelopment Project No. 1:

- May 15, 1979: A Redevelopment Plan for Center City was adopted. Prior to the enactment of the Tax Increment Financing Act of 1979, effective August 1, 1979, a separate tax increment financing plan was not required by law, but was included as a part of the originally adopted Redevelopment Plan.
- April 6, 1981: A Redevelopment Plan and a Tax Increment Financing Plan were adopted and a Redevelopment Project and Tax Increment Financing District were created for the Moore Lake Redevelopment Area.
- November 23, 1981: A Redevelopment Plan and a Tax Increment Financing Plan were adopted and a Redevelopment Project and Tax Increment Financing District were created for the North Area Redevelopment Area.
- August 22, 1983: The Redevelopment Plan for Center City was modified to include the project areas included in the Redevelopment Plans for Moore Lake and North Area and was redesignated as Redevelopment Project No. 1. The Center City Redevelopment Area was redesignated as Tax Increment Financing District No. 1; the Moore Lake Redevelopment Area was redesignated as Tax Increment Financing District No. 2 and the North Area Redevelopment Area was redesignated as Tax Increment Financing District No. 3. The modifications were by Resolution only; no hearing was required.

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- December 19, 1983: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect the creation of Tax Increment Financing District No. 4 (Skywood Mall) and the adoption of a Tax Increment Financing Plan.
- February 27, 1984: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect the creation of Tax Increment Financing District No. 5 (Paschke) and the adoption of a Tax Increment Financing Plan.
- February 25, 1985: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to facilitate the issuance of a tax increment refunding bond and the Tax Increment Financing Plans for Tax Increment Financing Districts Nos. 4 (Skywood Mall) and 5 (Paschke) were incorporated into the Redevelopment Plan.
- November 18, 1985: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs, the creation of Tax Increment Financing District No. 6 (Lake Pointe) and the adoption of a Tax Increment Financing Plan.
- September 22, 1986: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs, the creation of Tax Increment Financing Districts Nos. 7 (Rice Creek Business Center) and 8 (Shorewood Inn) and the adoption of Tax Increment Financing Plans.
- December 22, 1986: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs.
- April 20, 1987: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area.
- June 26, 1989: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area and increased project costs, the creation of Tax Increment Financing District No. 9 (Old Central/Onan) and the adoption of a Tax Increment Financing Plan.
- February 26, 1990: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area and increased project costs, the creation of Tax Increment Financing District No. 10 (Northco Phase 111) and the adoption of a Tax Increment Financing Plan.
- July 1, 1991: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area and increased project costs, the creation of Tax Increment Financing District No. 11 (University/Osborne) and the adoption of a Tax Increment Financing Plan.
- January 6, 1992: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area and increased project costs, the creation of Tax Increment Financing District No. 12 (McGlynn Bakeries) and the adoption of a Tax Increment Financing Plan.
- July 6, 1992: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area and increased project costs.
- September 13, 1993: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area and increased project costs.
- December 31, 1994: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect the decertification of Tax Increment Financing District No. 4 (Skywood Mall).

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- February 13, 1995: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area and increased project costs, the creation of Tax Increment Financing District No. 13 (Satellite Lane Apartments) and the adoption of a Tax Increment Financing Plan.
- December 11, 1995: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs, the creation of Tax Increment Financing District No. 14 (Industrial Equities Project) and the adoption of a Tax Increment Financing Plan.
- December 31, 1995: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect the decertification of Tax Increment Financing District No. 5 (Paschke).
- December 31, 1996: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect the decertification of Tax Increment Financing District No. 8 (Shorewood Inn).
- April 28, 1997: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area and increased project costs, the creation of Tax Increment Financing Districts Nos. 15 (Commercial Rail Properties, Inc.) and 16 (Linn Property Holdings, LLC) and the adoption of Tax Increment Financing Plans.
- December 13, 1999: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased geographic area and increased project costs.
- December 11, 2000: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs, the creation of Tax Increment Financing District No. 17 (Gateway East) and the adoption of a Tax Increment Financing Plan.
- December 31, 2000: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect the decertification of Tax Increment Financing District No. 10 (Northco Phase III).
- April 9, 2001: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect reduced geographic area.
- June 24, 2002: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect the decertification of Tax Increment Financing District No. 15 (Commercial Rail Properties, Inc.).
- December 8, 2003: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs and Increased bonding authority.
- August 8, 2005: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs and increased bonding authority, the creation of Tax Increment Financing District No. 18 (Gateway West) and the adoption of a Tax Increment Financing Plan.
- February 26, 2007: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs and increased bonding authority, the creation of Tax Increment Financing District No. 19 (5110 Main Street) and the adoption of a Tax Increment Financing Plan.
- April 9, 2012: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs and increased bonding authority,

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the creation of Tax Increment Financing District No. 20 (RER/BAE) and the adoption of a Tax Increment Financing Plan; and the creation of Hazardous Substance Subdistrict District No. 20A (RER/BAE HSS Subdistrict) and the adoption of a Tax Increment Financing Plan.

- October 8, 2012: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs and increased bonding authority, the creation of Tax Increment Financing District No. 21 (Gateway Northeast TIF District) and the adoption of a Tax Increment Financing Plan.
- May 6, 2013: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs and increased bonding authority, the creation of Tax Increment Financing District No. 22 (Northstar Transit Station District) and the adoption of a Tax Increment Financing Plan.
- September 12, 2016: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs and increased bonding authority, the creation of Tax Increment Financing District No. 23 (Redevelopment Project 2016) and the adoption of a Tax Increment Financing Plan.
- June 11, 2018: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs and increased bonding authority, the creation of Tax Increment Financing District No. 24 (Stacks VIII) and the adoption of a Tax Increment Financing Plan.
- September 14, 2020: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified to reflect increased project costs and increased bonding authority, the creation of Tax Increment Financing District No. 25 (Holly Center) and the adoption of a Tax Increment Financing Plan.
- February 13, 2023: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified and restated to reflect increased project costs and increased bonding authority, the creation of Tax Increment Financing District No. 26 (Moon Plaza) and the adoption of a Tax Increment Financing Plan.
- December 22, 2025: The Redevelopment Plan, including its existing Tax Increment Financing Plans, was modified and restated to reflect increased project costs and increased bonding authority, the creation of Tax Increment Financing District No. 27 (River Edge Business Center) and the adoption of a Tax Increment Financing Plan.

SECTION 1.02 DEFINITIONS

For the purposes of this document, the terms below have the meanings given in this section, unless the context in which they are used indicates a different meaning:

1. “Authority” means the Fridley Housing and Redevelopment Authority of the City.
2. “City” means the City of Fridley, Minnesota.
3. “City Council” means the City Council of the City.
4. “County” means Anoka County, Minnesota.
5. “Developer” means a private party undertaking construction within the TIF District.
6. “Development” means the construction of an approximate 250,000 square foot warehouse building and related improvements to be constructed by a private developer.
7. “Enabling Act” means Minnesota Statutes, Sections 469.001 through 469.047, as amended and supplemented from time to time.

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8. "HRA" means the Authority.
9. "Land Use Regulations" means all federal, state and local laws, rules, regulations, ordinances, and plans relating to or governing the use of development of land in the City, including but not limited to environmental, zoning and building code laws and regulations.
10. "Project Area" means the boundaries of the Redevelopment Project Area.
11. "Project Costs" means Public Development Costs.
12. "Public Development Costs" means the public development cost of the development activities that will or are expected to occur within the Project Area or within the TIF District.
13. "Redevelopment Plan" means the Redevelopment Plan for the Redevelopment Project, as the same may, from time to time, be amended or supplemented (included within this document in Article III).
14. "Redevelopment Project" means Redevelopment Project No. 1 of the HRA, as the same may, from time to time, be amended or supplemented.
15. "School Districts" mean Independent School District No. 14 (Fridley School District) and Independent School District No. 16 (Spring Lake Park School District).
16. "State" means the State of Minnesota.
17. "Tax Increment Financing Bonds" means any bonds or other obligations issued pursuant to Minnesota Statutes Section 469.174, Subd. 3, which may include general obligation tax increment financing bonds; tax increment financing revenue notes, pay-as-you-go contracts, and interfund loans or advances, among other types.
18. "Tax Increment Financing District" means any tax increment financing district to be established in the future within the Project Area.
19. "Tax Increment Financing Plan" or "Plan" means the plans adopted by the City and HRA for any Tax Increment Financing District.
20. "TIF Act" means Minnesota Statutes, Sections 469.174 through 469.1794, as amended, both inclusive.
21. "TIF District" means Tax Increment Financing (Redevelopment) District No. 27 (River Edge Business Center).
22. "TIF Plan" means the tax increment financing plan for the TIF District (included within this document in Article IV).

SECTION 1.03 PLAN PREPARATION

The document was prepared for the City and HRA by Northland Securities, Inc.

ARTICLE II STATEMENT OF PUBLIC PURPOSE AND AUTHORITY

SECTION 2.01 ENABLING ACT; STATUTORY AUTHORITY

The Enabling Act authorizes the Authority, upon certain public purpose findings by the Authority and the City, to establish and designate redevelopment projects within the City and to establish, develop and the administer redevelopment plans therefor to meet the needs and accomplish the public purposes specified in Statement and Finding of Public Purpose.

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In accordance with the purposes set forth in the Enabling Act, the Authority and the City have established the Redevelopment Project comprised of the parcels listed in Exhibit VI and have adopted the Modified Redevelopment Plan therefor.

The Enabling Act and the approval of the Redevelopment Plan by the City authorizes the Authority to undertake redevelopment activities within the Project Area and, at a date subsequent to the adoption of the Modified Redevelopment Plan and with the City Council approval, to establish and designate Tax Increment Financing Districts within the Project Area and to adopt and implement Tax Increment Financing Plans to accomplish the objective of the Redevelopment Plan.

SECTION 2.02 STATEMENT AND FINDING OF PUBLIC PURPOSE

The Authority has determined that there is a need to take certain actions designed to encourage, ensure and facilitate development and redevelopment of under-utilized and unused land located within the corporate limits of the City. These actions will provide additional employment opportunities for residents of the City and the surrounding area, and improve the tax base, thereby enabling better utilization of existing public facilities and provide needed public services, and improve the general economy of the City, the County, and the State.

The Authority has determined that the property within the Project Area is either under-utilized or unused due to a variety of factors, including inadequate public parking to serve the property, small parcels, non-conforming uses, vacant or under-utilized property, possible environmental conditions, obsolete building design and site layout, poor access and parking, and lack of streetscaping and visual appeal that is needed to make this a viable business district. These factors have resulted in a lack of private investment. As a result, the property within the Project Area is not providing adequate employment opportunities, and is not contributing, to its full potential. Therefore, it is necessary for the Authority to exercise its authority under the Enabling Act to develop and implement a program designed to encourage, ensure and facilitate the commercial and mixed use development and redevelopment of the property located in the Project Area, to further and accomplish the desired public purposes for the Project Area as specified within the Redevelopment Plan for the Project Area.

The land in the Project Area would not be developed or redeveloped solely through private investment in the foreseeable future. The welfare of the City, County, and the State of Minnesota requires active promotion, attraction, encouragement and development of economically sound commerce by the Authority.

SECTION 2.03 BOUNDARIES OF PROJECT AREA

The area within the Project Area is described in Exhibit V.

The Project Area is inclusive of all immediate adjacent roadways, rights-of-way and other areas wherein will be installed or upgraded the various public improvements necessary for and part of the overall project.

The Authority and the City finds that the Project Area, together with the objectives which the Authority and the City seek to accomplish or encourage with respect to such property, constitutes a “redevelopment project” and a “redevelopment plan” within the meaning of Section 469.002, Subd. 14 and 16 of the Enabling Act.

ARTICLE III REDEVELOPMENT PLAN FOR REDEVELOPMENT PROJECT NO. 1

SECTION 3.01 STATEMENT OF OBJECTIVES

The modification of the established Project Area in the City pursuant to the Enabling Act is necessary and in the best interests of the City and its residents and is necessary to give the Authority and the City the ability to meet certain public purpose objectives that would not be obtainable in the foreseeable future without intervention by the Authority in the normal development process.

The Authority intends, to the extent permitted by law, to accomplish the following objectives through the implementation of the Redevelopment Plan:

1. Promote and secure the development and redevelopment of property in the Project Area in a manner consistent with the City's planning, and with a minimal adverse impact on the environment, which property is less productive because of the lack of proper utilization and lack of investment, and thereby promoting and securing the development of other land in the City;
2. Promote and secure additional employment opportunities within the Project Area and the City for residents of the City and the surrounding area, thereby improving living standards and preventing unemployment and the loss of skilled and unskilled labor and other human resources in the City;
3. Secure the increase in value of property subject to taxation by the City, School Districts, County, and any other taxing jurisdictions in order to better enable such entities to pay for public improvements and governmental services and programs required to be provided by them;
4. Secure the construction and providing moneys for the payment of the cost of public improvements in the Project Area, which are necessary for the completion of the Redevelopment Project and the orderly and beneficial development of the Project Area.
5. Promote a compatible mix of commercial and industrial, institutional, and residential land uses.
6. Encourage the expansion and improvement of local business, and enhancing the economic vitality of existing and new businesses.
7. Eliminate blighting influences that impede development in the area.
8. Provide for adequate streets, utilities, and other public improvements and facilities to enhance the area for both new and existing development.
9. Create a desirable and unique character within the Project Area through quality land use alternatives and design quality in new buildings that create a safe environment for pedestrians, that can be maintained for the long run.
10. Support the physical connection to local trails, open space, and other community institutions.
11. Enhance the integrity of residential neighborhoods adjacent to the Project Area.
12. Provide and secure the development of increased opportunities for families to reside in quality owner-occupied housing, for citizens to choose from housing options which offer a wide array of services without regard to income, and for residents looking for a wide range of multi-family units.

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13. Enhance the long term viability of the Project Area by facilitating:

- Land uses that complement and support existing businesses;
- New businesses that enhance the commercial market;
- Visual quality of the streetscape, landscape, site plan and building types of new developments;
- Mixed use housing development where appropriate; and
- Safe access and convenient parking.

SECTION 3.02 DEVELOPMENT ACTIVITIES

The Authority will perform or cause to be performed, to the extent permitted by law, all project activities pursuant to the Enabling Act, the TIF Act and other applicable state laws, and in doing so anticipates that the following may, but are not required, to be undertaken by the Authority:

- a. The making of studies, planning, and other formal and informal activities relating to the Redevelopment Plan.
- b. The implementation and administration of the Redevelopment Plan.
- c. The rezoning of land within the Project Area.
- d. The acquisition of property, or interests in property, by purchase or condemnation, which acquisition is consistent with the objectives of the Redevelopment Plan,
- e. The preparation of property for use and development in accordance with applicable Land Use Regulations and any development agreements, including demolition of structures, clearance of sites, placement of fill and grading.
- f. The resale of property to private parties.
- g. The construction or reconstruction of improvements as described in the Tax Increment Financing Plans for the Tax Increment Financing Districts within the Project Area.
- h. The issuance of Tax Increment Financing Bonds to finance the Public Development Costs of the Redevelopment Plan, and the use of tax increments or other funds available to the City and the Authority to pay or finance the Public Development Costs of the Redevelopment Plan incurred or to be incurred by it.
- i. The use of tax increments to pay debt service on the Tax Increment Financing Bonds or otherwise pay or reimburse with interest the Public Development Costs of the Redevelopment Plan.

SECTION 3.03 PAYMENT OF PUBLIC DEVELOPMENT COSTS

It is anticipated that the Public Development Costs of the Redevelopment Plan will be paid primarily from proceeds of Tax Increment Financing Bonds or from tax increments from the Tax Increment Financing Districts with the Project Area, among other sources of revenue the Authority may provide for payment of Public Development Costs.

SECTION 3.04 ENVIRONMENTAL CONTROLS; LAND USE REGULATIONS

All municipal actions, public improvements and private development shall be carried out in a manner consistent with existing environmental controls and all applicable Land Use Regulations.

SECTION 3.05 PARK AND OPEN SPACE TO BE CREATED

Park and open space within the Project Area, if created, will be created in accordance with the zoning and platting ordinances of the City.

SECTION 3.06 PROPOSED REUSE OF PROPERTY

The Redevelopment Plan contemplates that the Authority may acquire property and reconvey the same to another entity. Prior to formal consideration of the acquisition of any property, the Authority will require the execution of a binding development agreement with respect thereto and evidence that tax increments or other funds will be available to pay the Public Development Costs associated with land acquisition. It is the intent of the Authority to negotiate the acquisition of property whenever possible. Appropriate restrictions regarding the reuse and redevelopment of property shall be incorporated into any development agreement to which the Authority is a party.

SECTION 3.07 ADMINISTRATION AND MAINTENANCE OF PROJECT AREA

Maintenance and operation of the Project Area will be the responsibility of the Director of the Authority, who shall serve as administrator of the Project Area. Each year the administrator of the Project Area will submit to the Authority the maintenance and operation budget for the following year.

The administrator will administer the Project Area pursuant to the Enabling Act; provided, however, that such powers may only be exercised at the direction of the Authority. No action taken by the administrator pursuant to the above-mentioned powers shall be effective without authorization by the Authority.

SECTION 3.08 AMENDMENTS

The Authority reserves the right to alter and amend the Redevelopment Plan, subject to the provisions of state law regulating such action. The Authority specifically reserves the right to enlarge or reduce the size of the Project Area.

SECTION 3.09 FINDINGS AND DECLARATION

The Authority makes the following findings:

- a. The land in the Project Area would not be made available for redevelopment without the financial aid sought.
- b. The Redevelopment Plan for the Project Area in the City will afford maximum opportunity consistent with the needs of the locality as a whole, for the redevelopment of the area by private enterprise.
- c. The Redevelopment Plan conforms to the general plan for development of the City as a whole.

ARTICLE IV

TAX INCREMENT FINANCING PLAN FOR TAX INCREMENT FINANCING DISTRICT NO. 27

SECTION 4.01 STATUTORY AUTHORITY

The TIF District and the TIF Plan are established under the authority of the TIF Act.

SECTION 4.02 PLANNED DEVELOPMENT

4.02.1 *Project Description*

The Developer proposes the construction of an approximate 250,000 square foot warehouse building and related improvements within the TIF District.

4.02.2 *City Plans and Development Program*

In addition to achieving the objectives of the Redevelopment Plan, the Development is consistent with and works to achieve the development objectives of the Authority and the City. The TIF Plan conforms to the general plan for development or redevelopment of the City as a whole. The Redevelopment Plan and TIF Plan has been reviewed by the Planning Commission and the City Council.

4.02.3 *Land Acquisition*

The Authority or the City do not intend to acquire property within the TIF District.

4.02.4 *Development Activities*

As of the date of approval of the TIF Plan, there are no development activities proposed in the TIF Plan that are subject to contracts.

4.02.5 *Need for Tax Increment Financing*

In the opinion of the City, the Development would not reasonably be expected to occur solely through private investment within the foreseeable future and the increased market value of the site that could reasonably be expected to occur without the use of tax increment financing would be less than the increase in the market value estimated to result from the Development after subtracting the present value of the projected tax increments for the maximum duration of the TIF District permitted by the TIF Plan.

The reasons and facts supporting this finding include the following:

- The Development requires public financial assistance to offset land and building acquisition and site improvement and preparation costs to allow for the Developer to proceed with construction of the Development.
- A comparative analysis of estimated market values both with and without establishment of the TIF District and the use of tax increments has been performed as described above and is shown in Exhibit I. This analysis indicates that the increase in estimated market value of the Development (less the present value of the projected tax increments for the maximum duration permitted by the TIF Plan) exceeds the estimated market value of the site prior to the establishment of the TIF District.

SECTION 4.03 TAX INCREMENT FINANCING DISTRICT

4.03.1 *Designation*

This TIF District is designated Tax Increment Financing (Redevelopment) District No. 27 (River Edge Business Center).

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

4.03.2 Boundaries of TIF District

The boundaries of the TIF District are depicted in Exhibit V. The TIF District is located adjacent to University Avenue, on the west side, between 61st Ave NE and 63rd Ave NE in Fridley).

The TIF District include the following four parcels as listed below (described by parcel identification number (PID) and property description) and the immediate adjacent roads and right of way to these four parcels:

- PID 10-30-24-14-0065 (THAT PRT OF LOT 3 BLOCK 4 COMMERCE PARK LYG IN SEC 10 TWP 30 RGE 24 & LYG N OF S 54.70 FT OF SD LOT, & WHICH LIES ELY OF FOL DESC)
- PID 10-30-24-14-0066 (THAT PRT OF S 54.70 FT OF LOT 3 BLOCK 4 COMMERCE PARK LYG IN SEC 10 TWP 30 RGE 24 & LYG E OF FOL DESC LINE: COM AT NE COR OF SD LOT, TH N 89 DEG 55 MIN 02 SEC W, ALG N LINE OF SD LO)
- PID 11-30-24-23-0025 (THAT PRT OF LOT 3 BLK 4 COMMERCE PARK LYG IN SEC 11 TWP 30 RGE 24 LYG N OF S 54.70 FT THEREOF, SUBJ TO EASE OF REC)
- PID 11-30-24-23-0026 (THAT PRT OF LOT 4 & S 54.70 FT OF LOT 3 BLK 4 COMMERCE PARK LYG IN SEC 11 TWP 30 RGE 24, SUBJ TO EASE OF REC)

A map of the boundaries of the TIF District within the Redevelopment Project Area is provided in Exhibit VI.

4.03.3 Type of District

The TIF District is established as a “redevelopment” district pursuant to Section 469.174, Subd. 10 of the TIF Act. The property within the TIF District meets the statutory criteria for establishing a redevelopment tax increment financing district.

The Authority contracted with LHB, Inc. to inspect and evaluate property within the TIF District. As summarized in the table below, the TIF District has a coverage calculation of 100%, which is above the 70% requirement as defined in Section 469.174, Subd. 10 of the TIF Act. More than 50% of the buildings, not including outbuildings, are structurally substandard, pursuant to the definition of structurally substandard in Section 469.174, Subd. 10(b) of the TIF Act. The substandard buildings are reasonably distributed.

Exhibit VII includes the “Report of Inspection Procedures and Results for Determining Qualification of a Tax Increment Financing District” prepared by LHB, Inc. and dated November 6, 2025. The findings in this report are summarized as follows:

Number of Parcels.....	4
Site Area Included (square feet).....	677,357
Area of Improved Parcels (square feet)	627,263
Percent of Area Improved.....	92.6%
Number of Parcels with Buildings	1
Number of Buildings found Substandard.....	1
Percent of Buildings found Substandard.....	100%

SECTION 4.04 PLAN FOR USE OF TAX INCREMENT**4.04.1 Estimated Tax Increment**

The estimated tax increment information presented in this section is based on year two of the TIF District, or 2029. The first year of tax increment is estimated to be 2028, but the tax increment in the first year is estimated to be based on partial completion of the Development in 2026.

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The original net tax capacity of value of the TIF District will be set by the County upon request for certification. For purposes of the TIF Plan, the estimated original net tax capacity is \$101,672. This amount is estimated based on the estimated market value of \$5,121,100 for the four parcels within the TIF District.

The estimated net tax capacity of the property after completion of the Development (for tax payable in 2029) is \$590,072. This amount is based on a total estimated market value of \$29,541,095. The difference between the net tax capacity and the original net tax capacity less contribution of tax capacity to Fiscal Disparities is \$293,625 (for tax payable in 2029), which is the estimated captured net tax capacity for the creation of tax increment.

The estimated original tax rate for the TIF District is 107.05% and is based on tax payable year 2025. The TIF Plan assumes this rate as the original local tax rate for purposes of estimating tax increment for the TIF District. At the time of the certification of the original net tax capacity for the TIF District, the County will certify the original local tax rate that will apply to the TIF District. The original local tax rate is the sum of all the local tax rates, excluding that portion of the school rate attributable to the general education levy under Minnesota Statutes section 126C.13, that apply to a property in the TIF District. The local tax rate to be certified is the rate in effect for the same taxes payable year applicable to the tax capacity values certified as the TIF District's original tax capacity. The resulting tax capacity rate is the original local tax rate for the life of the TIF District.

Under these assumptions, the estimated annual tax increment is \$313,179 (for tax year 2029) assuming the Development is completed in 2027. The actual tax increment will vary according to the certified original net tax capacity and the certified original tax rate, among other factors, including the actual property value produced by the Development and changes in property value, and state tax policy that may be adopted over the duration of the TIF District, for example.

The City and the Authority elect to retain 100% of the captured tax capacity value for the duration of the TIF district. Exhibit II contains the projected tax increment over the life of the TIF District, including present value of the future tax increments.

4.04.2 *Fiscal Disparities Election*

The Authority hereby elects the method of tax increment computation set forth in Minnesota Statutes, Section 469.177, Subdivision 3, clause (b). This election is commonly referred to "Option B". Under the elected Option B, the TIF District will contribute net tax capacity to its share of the fiscal disparities contribution, leaving less value for the TIF district to capture.

4.04.3 *Public Development Costs*

The Authority will use tax increment to pay Public Development Costs. The Authority anticipates the use of tax increment to pay administrative expenses for the TIF District and to reimburse the Developer on a pay-go basis for certain Public Development Costs. A contract between the Authority and the Developer will define the means for verifying Developer costs eligible for reimbursement and the means of disbursing tax increments collected by the Authority to the Developer, including terms for payment.

The Authority may also use tax increments to pay financing costs. The interest rate payable on Tax Increment Financing Bonds, the definition of Bonds includes tax increment financing revenue notes, to be issued will be set pursuant to a contract with the Developer. The Authority reserves the right to use any other legally available revenues to finance or pay for Public Development Costs associated with the development in the TIF District.

4.04.4 *Estimated Sources and Uses of Funds*

The estimated sources of revenue, along with the estimated Project Costs of the TIF District, are itemized in Figure 4 on the next page.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

The City and the Authority reserve the right to administratively adjust the amount of any of the Project Cost items listed in Figure 4, so long as the total Project Costs amount, not including financing costs, is not increased.

FIGURE 4
ESTIMATED SOURCES AND USES OF FUNDS

	Total
Estimated Tax Increment Revenues (from tax increment generated by the district)	
Tax increment revenues distributed from the county	\$4,702,288
Interest and investment earnings	\$50,000
Sales/lease proceeds	\$0
Market value homestead credit	\$0
Total Estimated Tax Increment Revenues	\$4,752,288
Estimated Project/Financing Costs (to be paid or financed with tax increment)	
Project costs	
Land/building acquisition	\$978,900
Site improvements/preparation costs	\$3,253,159
Utilities	\$0
<i>Subtotal</i>	<i>\$4,232,059</i>
Administrative costs	\$470,229
Estimated Tax Increment Project Costs	\$4,702,288
Estimated financing costs	
Interest expense	\$50,000
Total Estimated Project/Financing Costs to be Paid from Tax Increment	\$4,752,288
Estimated Financing	
Total amount of bonds to be issued	\$4,702,288

4.04.5 Administrative Expense

The Authority reserves the right to use up to ten percent (10%) of the tax increment revenues distributed from the County, net of any required fees paid to the State and County, to pay administrative costs of the Authority for the TIF District. The Authority may use these monies to pay for and reimburse the Authority for costs of administering the TIF district as allowed by the TIF Act.

The estimated amount of tax increment revenue to pay administrative expense is shown in Figure 4. Anticipated administrative expenses of the TIF District include annual audit of the fund for TIF District, preparation of annual reporting, legal publication of annual report, staff and other operating costs of the Authority for the administration of the TIF District, and consulting and legal costs for administration of the development agreement for the TIF District, among other administrative costs that may be incurred.

4.04.6 County Road Costs

The Development will not substantially increase the use of county roads and necessitate the need to use tax increments to pay for county road improvements.

4.04.7 Bonded Indebtedness

The total estimated amount of Tax Increment Financing Bonds to be issued is shown in Figure 4. The issuance of general obligation bonds is not planned. The Authority intends to use tax increment financing to reimburse the Developer on a pay-as-you-go basis through issuance

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

of Tax Increment Financing Revenue Note, payable solely from tax increments from the TIF District, to reimburse certain Public Development Costs pursuant to a contract with the Developer.

The Authority may advance or loan money to finance expenditures, including administrative costs, under Section 469.176, Subd. 4 of the TIF Act, from the general fund of the Authority or any other fund under which there is legal authority to do so, subject to the following provisions:

- (a) Not later than 60 days after money is transferred, advanced, or spent, whichever is earliest, the loan or advance must be authorized by resolution of the City or of the Authority, whichever has jurisdiction over the fund from which the advance or loan is authorized.
- (b) The resolution may generally grant to the City or the Authority the power to make interfund loans under one or more tax increment financing plans or for one or more districts. The resolution may be adopted before or after the adoption of the tax increment financing plan or the creation of the tax increment financing district from which the advance or loan is to be repaid.
- (c) The terms and conditions for repayment of the loan must be provided in writing. The written terms and conditions may be in any form, but must include, at a minimum, the principal amount, the interest rate, and maximum term. Written terms may be modified or amended in writing by the City or the Authority before the latest decertification of any tax increment financing district from which the interfund loan is to be repaid. The maximum rate of interest permitted to be charged is limited to the greater of the rates specified under Minnesota Statutes, Section 270C.40 or 549.09 as of the date the loan or advance is authorized, unless the written agreement states that the maximum interest rate will fluctuate as the interest rates specified under Minnesota Statutes, Section 270C.40 or 549.09 are from time to time adjusted. Loans or advances may be structured as draw-down or line-of-credit obligations of the lending fund.
- (d) The Authority shall report in the annual report submitted under Section 469.175, Subd. 6 of the TIF Act:
 - (1) the amount of any interfund loan or advance made in a calendar year; and
 - (2) any amendment of an interfund loan or advance made in a calendar year.

4.04.8 Duration of TIF District

The duration to collect and spend tax increments on eligible purposes is set at a duration not to exceed 11 years after the date of receipt of the first tax increment for a total of 12 years of tax increment collection. Based on the estimated first month and year of tax increment collection of year July 2028, the estimated decertification date is 12/31/2039.

4.04.9 Estimated Impact on Other Taxing Jurisdictions

Exhibits III and IV show the estimated impact on other taxing jurisdictions if the maximum projected retained captured net tax capacity of the TIF District was hypothetically available to the other taxing jurisdictions.

The City and the Authority believe that there will be no adverse impact on other taxing jurisdictions during the life of the TIF District, since the Development will not occur without the establishment of the TIF District and the provision of public assistance. A positive impact on other taxing jurisdictions will occur when the TIF District is decertified and the development therein becomes part of the general tax base.

The City and the Authority anticipate minimal impact of the Development on city-provided services. There will be no borrowing costs to the City or the Authority for the Project. A manageable increase in water and sewer usage is expected. It is anticipated that there may be a slight but manageable increase in police and fire protection duties due to the Development.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

4.04.10 Prior Planned Improvements

There have been no building permits issued in the last 18 months in conjunction with any of the properties within the TIF District. The Authority will include this statement with the request for certification to the County.

ARTICLE V ADMINISTERING THE TIF DISTRICT

SECTION 5.01 FILING AND CERTIFICATION

The filing and certification of the TIF Plan consists of the following steps:

1. The Authority shall request that the County Auditor certify the original net tax capacity and net tax capacity rate of the TIF District. To assist the County Auditor in this process, the Authority will submit copies of the TIF Plan, the resolution establishing the TIF District and adopting the TIF Plan, and a listing of any prior planned improvements.
2. The Authority will file a copy of the TIF Plan and any amendments to the TIF Plan with the Commissioner of Revenue of the State and the Office of the State Auditor, along with other required documents pursuant to Section 469.175, Subd. 4a of the TIF Act.
3. The Authority will send the County Assessor any assessment agreement establishing the minimum market value of land and improvements within the TIF District and shall request that the County Assessor review and certify the assessment agreement as reasonable.

SECTION 5.02 MODIFICATIONS OF THE TAX INCREMENT FINANCING PLAN

The City and the Authority reserve the right to modify the TIF District and the TIF Plan. Under the TIF Act, the following actions can only be approved after satisfying all the necessary requirements for approval of the original TIF Plan (including notifications and public hearing):

- Reduction or enlargement in the geographic area of the Development District or the TIF District.
- Increase in the amount of bonded indebtedness to be incurred.
- Increase in the amount of capitalized interest.
- Increase in that portion of the captured net tax capacity to be retained by the City.
- Increase in the total estimated Public Development Costs, including administrative costs of the City.
- Designation of additional property to be acquired by the City.

Other modifications can be made by resolution of the City and the Authority. In addition, the original approval process does not apply if (A) (1) the only modification is elimination of parcels from the TIF District and (2) the current net tax capacity of the parcels eliminated equals or exceeds the net tax capacity of those parcels in the TIF District's original net tax capacity, or (B) the City agrees that the TIF District's original net tax capacity will be reduced by no more than the current net tax capacity of the parcels eliminated.

The Authority must notify the County Auditor of any modification that reduces or enlarges the geographic area of the TIF District. The geographic area of the TIF District may be reduced but not enlarged after five years following the date of certification.

SECTION 5.03 CORRECTING REDEVELOPMENT CONDITIONS

Section 469.176, Subd. 4j of the TIF Act requires that at least 90% of the revenues derived from tax increments from the TIF District be used to finance the cost of correcting conditions that allow designation of the TIF District as a redevelopment district. These costs include, but are not limited to, acquiring properties containing structurally substandard buildings or improvements or hazardous substances, pollution, or contaminants, acquiring adjacent parcels necessary to provide a site of sufficient size to permit development, demolition and rehabilitation of structures, clearing of the land, the removal of hazardous substances or remediation necessary for the development of the land, and installation of utilities, roads, sidewalks, and parking facilities for the site. The allocated administrative expenses of the Authority, including the cost of preparation of the development action response plan, may be included in the qualifying costs.

SECTION 5.04 FOUR-YEAR KNOCKDOWN RULE

The provision of the TIF Act referred to as the Four-Year Knockdown Rule requires development activity to take place on each parcel within a tax increment financing district within four years from the date of certification of the original net tax capacity of such tax increment financing district. If development activity on a parcel has not begun within the required time frame, no additional tax increment may be collected from that parcel and its value must be excluded from the district's original net tax capacity.

Development activity includes demolition, rehabilitation, renovation or site improvement, including a qualified improvement of an adjacent street, on a parcel located within the TIF District. If no development activity has occurred within four years from the date of certification then that parcel shall be excluded from the TIF District and the original net tax capacity shall be adjusted accordingly. The Authority must submit to the County Auditor, by February 1 of the fifth year, evidence that the required activity has taken place for each parcel in the TIF District.

If a parcel is excluded from the TIF District and the Authority or the Developer of the parcel subsequently commences any of the above activities, the Authority shall recertify to the County Auditor that such activity has commenced and the parcel shall once again be included in the TIF District. The County Auditor shall certify the net tax capacity of the parcel, as most recently certified by the Commissioner of Revenue, and add such amount to the original net tax capacity of the TIF District.

SECTION 5.05 POOLING AND FIVE-YEAR RULE

Section 469.176 of the TIF Act provides for certain limitations on the use of tax increments. This includes provision that an amount equal to at least 75% of the total revenue derived from tax increments paid by properties in the TIF District must be expended on activities in the TIF District or to pay bonds, to the extent that the proceeds of the bonds were used to finance activities in the TIF District or to pay, or secure payment of, debt service on credit enhanced bonds, among other limitations in the TIF Act.

Not more than 25% of the total revenue derived from tax increments paid by properties in the TIF District may be expended, through a development fund or otherwise, on activities outside of the TIF District but within the defined geographic area of the Project Area except to pay, or secure payment of, debt service on credit enhanced bonds.

Revenue derived from tax increments paid by properties in the TIF District are considered to have been "spent" within the TIF District if such amounts are:

- actually paid to a third party for activities performed within the TIF District within five years after certification of the district;

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

- used to pay bonds that were issued and sold to a third party, the proceeds of which are reasonably expected on the date of issuance to be spent within the later of the five-year period or a reasonable temporary period or are deposited in a reasonably required reserve or replacement fund.
- used to make payments or reimbursements to a third party under binding contracts for activities performed within the TIF District, which were entered into within five years after certification of the district; or
- used to reimburse a party for payment of eligible costs (including interest) incurred within five years from certification of the district.

It is anticipated that all revenue derived from tax increments paid by properties in the TIF District will be spent or obligated within the first five years after certification of the TIF District and all tax increments will be spent on Public Development Costs within the boundaries of the TIF District.

SECTION 5.06 FINANCIAL REPORTING AND DISCLOSURE REQUIREMENTS

The Authority will comply with the annual reporting requirements of the TIF Act pursuant to the guidelines of the Office of the State Auditor. Under current law, the Authority must prepare and submit a report on the TIF District on or before August 1 of each year. The Authority must also annually publish in a newspaper of general circulation in the City an annual statement for the TIF District, in the format as prescribed by the Office of the State Auditor.

The reporting and disclosure requirements outlined in this section begin with the year a tax increment financing district is certified, and shall end in the year in which both the district has been decertified and all tax increments have been spent or returned to the County for redistribution. Failure to meet these requirements, as determined by the State Auditors Office, may result in suspension of distribution of tax increments.

SECTION 5.07 BUSINESS SUBSIDY COMPLIANCE

The City and the Authority will comply with the business subsidy requirements specified in Minnesota Statutes, Sections 116J.993 to 116J.995, as amended.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

Exhibit I
Fridley HRA
Tax Increment Financing District No. 27
Present Value Analysis As Required By Section
469.175(3)(2) of the TIF Act

1 Estimated Future Market Value w/ Tax Increment Financing	39,700,762 ¹
2 Payable 2025 Market Value	<u>5,121,100</u>
3 Market Value Increase (1-2)	34,579,662
4 Present Value of Future Tax Increments	<u>3,281,085</u>
5 Market Value Increase Less PV of Tax Increments	31,298,576
6 Estimated Future Market Value w/o Tax Increment Financing	7,088,800 ¹
7 Payable 2025 Market Value	<u>5,121,100</u>
8 Market Value Increase (6-7)	<u>1,967,700</u>
9 Increase in MV From TIF	<u><u>29,330,876</u></u> ²

¹ Assume approximately 3.00% annual appreciation over 12 year life of district.

² Statutory compliance achieved if increase in market value from TIF (Line 9) is greater than or equal to zero.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

Exhibit II
Fridley, MN
Tax Increment Financing District No. 27 (Redevelopment)
River Edge Business Center
Projected Tax Increment Financing (TIF) Cash Flow

TIF District Year	Taxes Payable Year	Taxable Market Value (TMV)	Net Tax Capacity	Original Net Tax Capacity	FD Tax Capacity Contributed	Captured Net Tax Capacity for TIF	Estimated Original Tax Rate	Available TIF from District	PV Available TIF
1	2028	24,378,574	486,821	101,672	163,879	221,270	107.05%	236,006	220,076
2	2029	29,541,095	590,072	101,672	194,775	293,625	107.05%	313,179	498,044
3	2030	30,427,328	607,797	101,672	196,725	309,400	107.05%	330,005	776,831
4	2031	31,340,148	626,053	101,672	198,695	325,686	107.05%	347,376	1,056,153
5	2032	32,280,352	644,857	101,672	200,684	342,501	107.05%	365,310	1,335,742
6	2033	33,248,763	664,225	101,672	202,693	359,860	107.05%	383,825	1,615,346
7	2034	34,246,226	684,175	101,672	204,723	377,780	107.05%	402,938	1,894,730
8	2035	35,273,612	704,722	101,672	206,773	396,278	107.05%	422,668	2,173,672
9	2036	36,331,821	725,886	101,672	208,843	415,371	107.05%	443,033	2,451,966
10	2037	37,421,775	747,686	101,672	210,934	435,080	107.05%	464,054	2,729,418
11	2038	38,544,429	770,139	101,672	213,046	455,421	107.05%	485,750	3,005,847
12	2039	39,700,762	793,265	101,672	215,179	476,415	107.05%	508,142	3,281,085
TOTAL =								4,702,288	

Key Assumptions:

- 1 Taxable market value (TMV) annual growth assumption equal to approximately 3.00%.
- 2 Original Tax Rate estimated based on Pay 2025 tax rates.
- 3 Election for captured tax capacity is 100.00%. Property Class = Commercial.
- 4 Base Tax Capacity is calculated based on a TMV = \$5,121,100, which is equal to the County's preliminary estimated Pay 2026 TMV for the four parcels included in the TIF District.
- 5 Present Value (PV) calculated based on 5.0% rate and 6/1/2027 dated date.
- 6 Fiscal Disparities (FD) tax capacity is to be paid (contributed) from the property within the TIF District.
- 7 Available TIF from District is after deducting State Auditor Fee (0.36% of tax increment from property).

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

Exhibit III
Fridley HRA
Tax Increment Financing District No. 27
Impact on Other Taxing Jurisdictions
(Taxes Payable 2025)

Annual Tax Increment

Estimated Annual Captured Tax Capacity (Full Development)	\$476,415
Payable 2025 Local Tax Rate	107.045%
Estimated Annual Tax Increment	<u>\$509,978</u>

Percent of Tax Base

	Net Tax Capacity (NTC)	Captured Tax Capacity	Percent of Total NTC
Fridley, MN	58,545,562	476,415	0.81%
Anoka County	614,373,779	476,415	0.08%
School Districts	73,452,793	476,415	0.65%

Dollar Impact of Affected Taxing Jurisdictions

	Net Tax Capacity (NTC)	% of Total	Tax Increment Share	Added Local Tax Rate
Fridley, MN	44.394%	41.472%	211,499	0.361%
Anoka County	30.245%	28.254%	144,092	0.023%
School Districts	26.553%	24.805%	126,502	0.172%
Other	5.853%	5.468%	27,885	
Totals	<u>107.045%</u>	<u>100.000%</u>	<u>509,978</u>	

NOTE NO. 1: Assuming that ALL of the captured tax capacity would be available to all taxing jurisdictions even if the City does not create the Tax Increment District, the creation of the District will reduce tax capacities and increase the local tax rate as illustrated in the above tables.

NOTE NO. 2: Assuming that NONE of the captured tax capacity would be available to the taxing jurisdiction if the City did not create the Tax Increment District, then the plan has virtually no initial effect on the tax capacities of the taxing jurisdictions. However, once the District is established, allowable costs paid from the increments, and the District is terminated, all taxing jurisdictions will experience an increase in their tax base.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

Exhibit IV

Fridley, MN

Tax Increment Financing (Redevelopment) District No. 27
Estimated Tax Increments Over Maximum Life of District

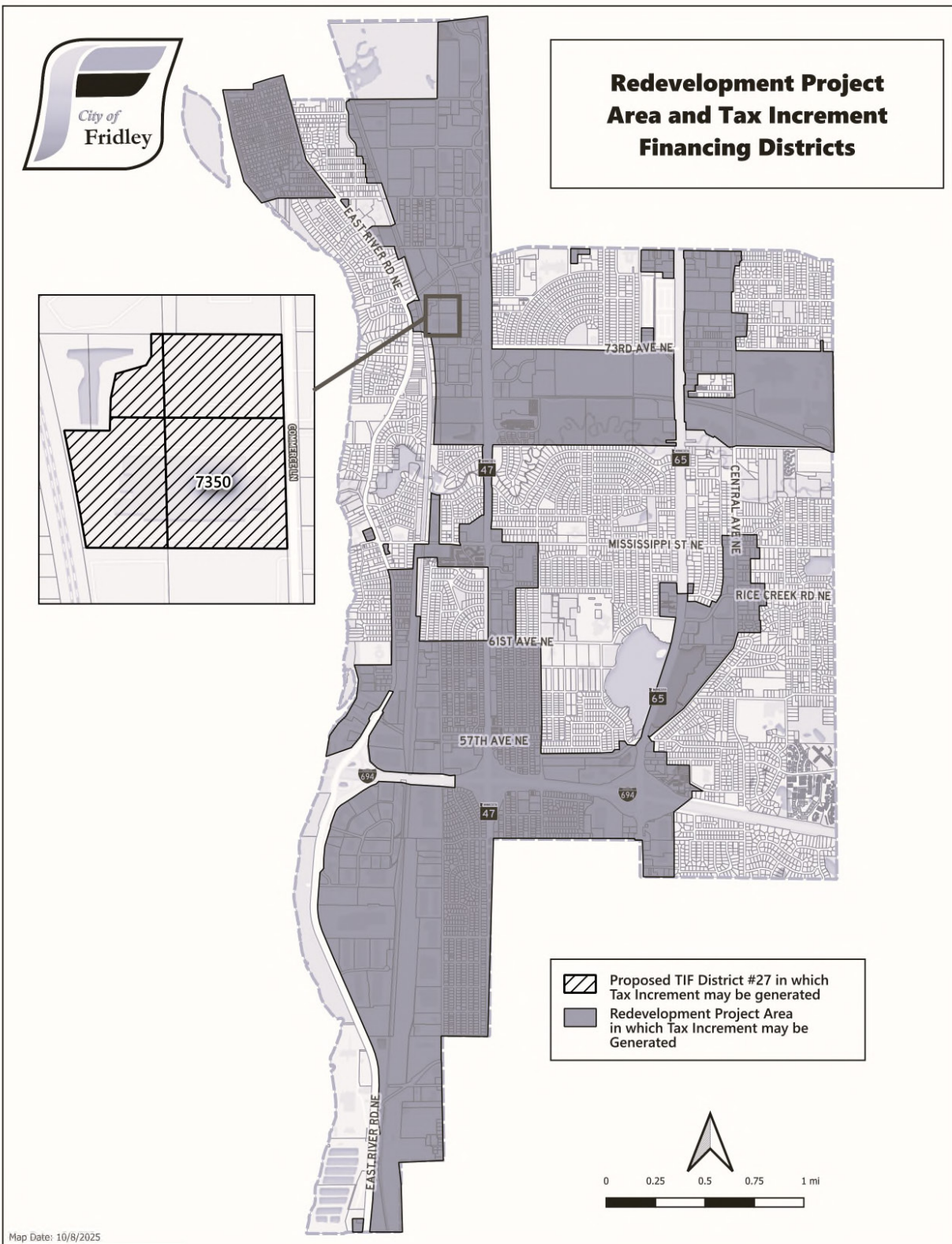
Based on Pay 2025 Tax Rate = 107.045% 44.394% 30.245% 26.553% 5.853%

TIF District	Taxes Payable Year	New Taxable Market Value	New Tax Capacity	Base Tax Capacity	Captured Tax Capacity	Estimated Total Tax Increments	City TIF Related Share	County TIF Related Share	School Districts TIF Related Share	Other TIF Related Share
1	2028	24,378,574	486,821	101,672	221,270	236,859	98,231	66,923	58,754	12,951
2	2029	29,541,095	590,072	101,672	293,625	314,311	130,352	88,807	77,966	17,186
3	2030	30,427,328	607,797	101,672	309,400	331,197	137,355	93,578	82,155	18,109
4	2031	31,340,148	626,053	101,672	325,686	348,631	144,585	98,504	86,479	19,063
5	2032	32,280,352	644,857	101,672	342,501	366,630	152,050	103,589	90,944	20,047
6	2033	33,248,763	664,225	101,672	359,860	385,212	159,756	108,840	95,554	21,062
7	2034	34,246,226	684,175	101,672	377,780	404,394	167,711	114,259	100,312	22,112
8	2035	35,273,612	704,722	101,672	396,278	424,195	175,923	119,854	105,224	23,194
9	2036	36,331,821	725,886	101,672	415,371	444,634	184,400	125,629	110,294	24,311
10	2037	37,421,775	747,686	101,672	435,080	465,731	193,149	131,590	115,527	25,465
11	2038	38,544,429	770,139	101,672	455,421	487,505	202,180	137,742	120,928	26,655
12	2039	39,700,762	793,265	101,672	476,415	509,978	211,499	144,092	126,502	27,885
Total						4,719,277	1,957,191	1,333,407	1,170,639	258,040

Note: The Estimated Total Tax Increment shown above is before deducting the State Auditor's fee, which is payable at a rate of 0.36% of the Total Tax Increment collected. Exhibit II provides Estimated Total Tax Increment after deducting for the State Auditor's fee.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

EXHIBIT V
Boundaries of Redevelopment Project No. 1 and Boundaries of TIF District No. 26



TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

EXHIBIT V - continued
Boundaries of Redevelopment Project No. 1 and Existing TIF Districts within Boundaries

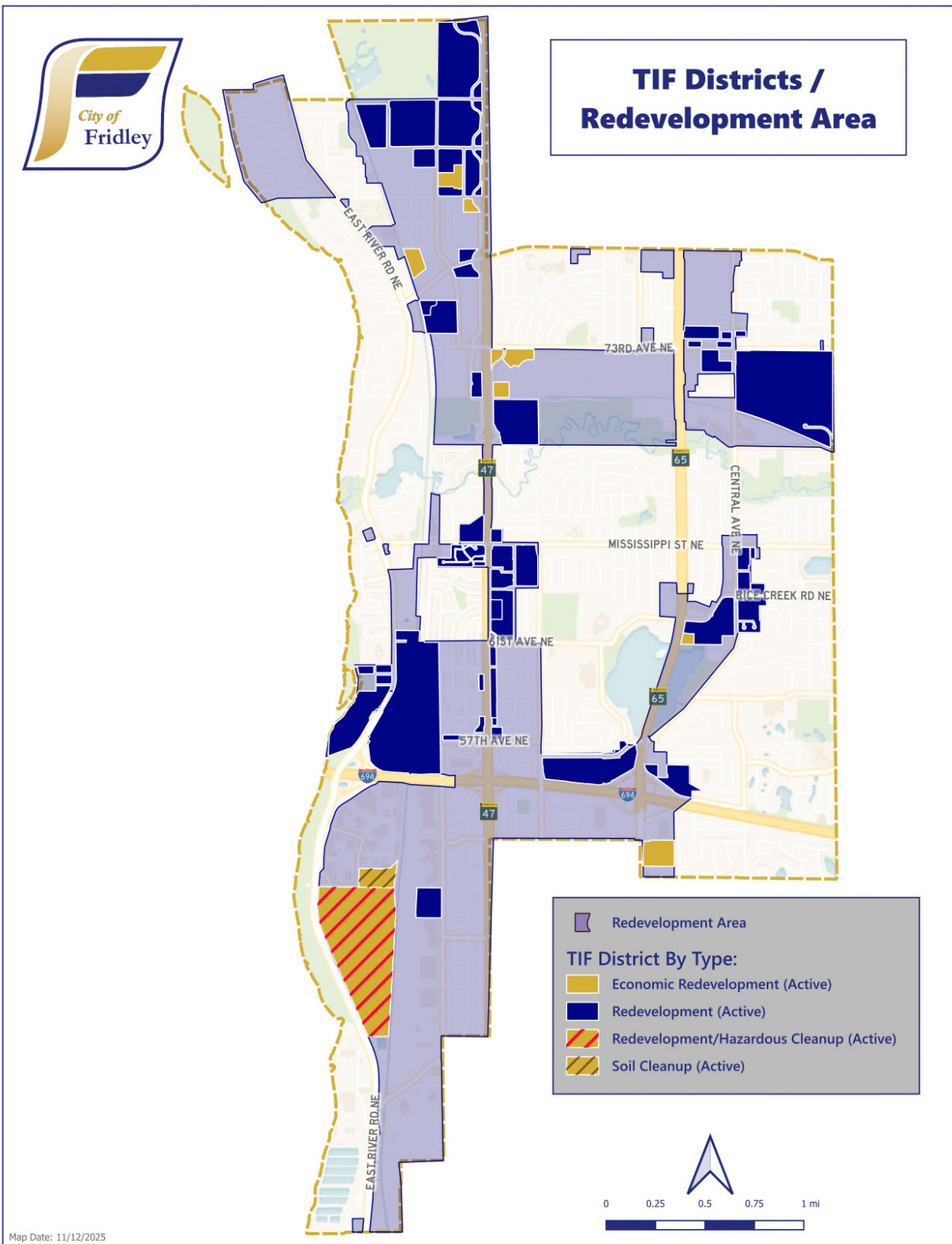


EXHIBIT VI
Report of Inspection Procedures and Results for Determining Qualifications of a Tax
Increment Financing District
Prepared by LHB, Inc.

REPORT OF INSPECTION PROCEDURES AND RESULTS
FOR
DETERMINING QUALIFICATIONS
OF A
TAX INCREMENT FINANCING DISTRICT

7350 COMMERCE LANE
REDEVELOPMENT TIF DISTRICT

Prepared for

CITY OF FRIDLEY
FRIDLEY, MINNESOTA
NOVEMBER 6, 2025



Report by LHB, Inc.

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APPENDIX A Property Condition Assessment Summary Sheet

APPENDIX B Building Code, Condition Deficiency and Context Analysis Report

APPENDIX C Building Replacement Cost Report

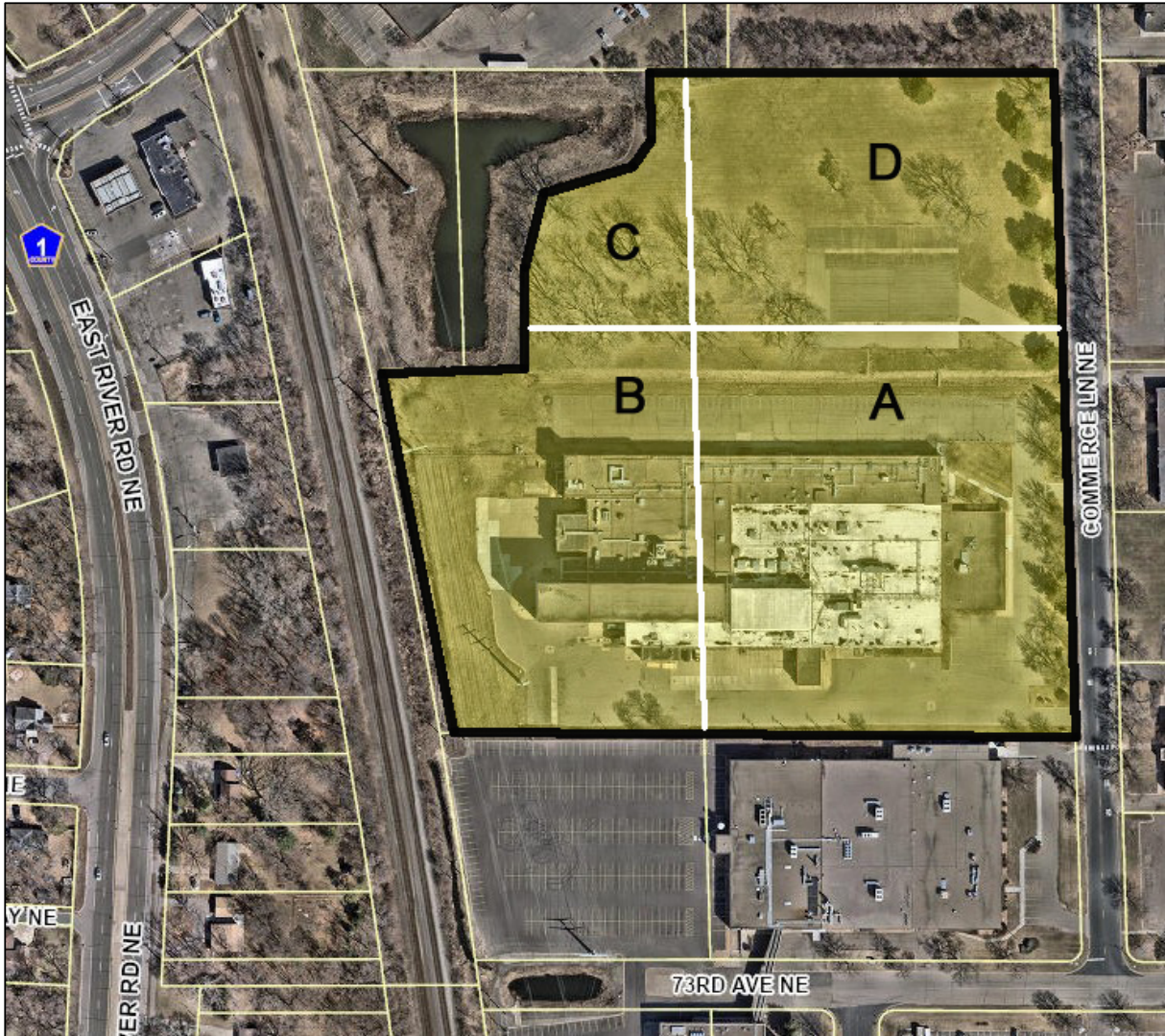
Code Deficiency Cost Report

Photographs

Part 1: Executive Summary

Purpose of the Evaluation

LHB was hired by the City of Fridley to inspect and evaluate the properties within a Tax Increment Financing Redevelopment District ("TIF District") proposed to be established by the City. The proposed TIF District is located at 7350 Commerce Lane NE (Diagram 1). The purpose of LHB's work is to determine whether the proposed TIF District meets the statutory requirements for coverage, and whether one building on four parcels, located within the proposed TIF District, meets the qualifications required for a Redevelopment District.



Report by LHB, Inc.

Diagram 1: Proposed TIF District

Scope of Work

The proposed TIF District consists of four parcels with one building. The building was inspected on September 24, 2025. Building Code and Condition Deficiency reports are in Appendix B.

Conclusion

After inspecting and evaluating the properties within the proposed TIF District and applying current statutory criteria for a Redevelopment District under *Minnesota Statutes, Section 469.174, Subdivision 10*, it is our professional opinion that the proposed TIF District qualifies as a Redevelopment District because:

- The proposed TIF District has a coverage calculation of 92.6 percent which is above the 70 percent requirement.
- 100 percent of the buildings are structurally substandard which is above the 50 percent requirement.
- The substandard buildings are reasonably distributed.

The remainder of this report describes our process and findings in detail.

Part 2: Minnesota Statute 469.174, Subdivision 10 Requirements

The properties were inspected in accordance with the following requirements under *Minnesota Statutes, Section 469.174, Subdivision 10(c)*, which states:

Interior Inspection

"The municipality may not make such determination [that the building is structurally substandard] without an interior inspection of the property..."

Exterior Inspection and Other Means

"An interior inspection of the property is not required, if the municipality finds that

- (1) the municipality or authority is unable to gain access to the property after using its best efforts to obtain permission from the party that owns or controls the property; and
- (2) the evidence otherwise supports a reasonable conclusion that the building is structurally substandard."

Documentation

"Written documentation of the findings and reasons why an interior inspection was not conducted must be made and retained under section 469.175, subdivision 3(1)."

Qualification Requirements

Minnesota Statutes, Section 469.174, Subdivision 10 (a) (1) requires three tests for occupied parcels:

1. COVERAGE TEST

- a. Minnesota Statutes, Section 469.174, Subdivision 10(a)(1) states:

"Parcels consisting of 70 percent of the area of the district are occupied by buildings, streets, utilities, or paved or gravel parking lots..."

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

- b. The coverage required by the parcel to be considered occupied is defined under *Minnesota Statutes, Section 469.174, Subdivision 10(e)*, which states:

"For purposes of this subdivision, a parcel is not occupied by buildings, streets, utilities, paved or gravel parking lots, or other similar structures unless 15 percent of the area of the parcel contains buildings, streets, utilities, paved or gravel parking lots, or other similar structures."

2. CONDITION OF BUILDINGS TEST

- a. Minnesota Statutes, Section 469.174, Subdivision 10(a) states:

"...and more than 50 percent of the buildings, not including outbuildings, are structurally substandard to a degree requiring substantial renovation or clearance;"

- b. Structurally substandard is defined under Minnesota Statutes, Section 469.174, Subdivision 10(b), which states:

"For purposes of this subdivision, 'structurally substandard' shall mean containing defects in structural elements or a combination of deficiencies in essential utilities and facilities, light and ventilation, fire protection including adequate egress, layout and condition of interior partitions, or similar factors, which defects, or deficiencies are of sufficient total significance to justify substantial renovation or clearance."

- i. We do not count energy code deficiencies toward the thresholds required by *Minnesota Statutes, Section 469.174, Subdivision 10(b)* defined as "structurally substandard", due to concerns expressed by the State of Minnesota Court of Appeals in the *Walser Auto Sales, Inc. vs. City of Richfield* case filed November 13, 2001.

- c. Buildings are not eligible to be considered structurally substandard unless they meet certain additional criteria, as set forth in Subdivision 10(c) which states:

"A building is not structurally substandard if it follows the building code applicable to new buildings or could be modified to satisfy the building code at a cost of less than 15 percent of the cost of constructing a new structure of the same square footage and type on the site. The municipality may find that a building is not disqualified as structurally substandard under the preceding sentence based on reasonably available evidence, such as the size, type, and age of the building, the average cost of plumbing, electrical, or structural repairs, or other similar reliable evidence."

"Items of evidence that support such a conclusion [that the building is not disqualified] include recent fire or police inspections, on-site property tax appraisals or housing inspections, exterior evidence of deterioration, or other similar reliable evidence."

- i. LHB counts energy code deficiencies toward the 15 percent code threshold required by Minnesota Statutes, Section 469.174, Subdivision 10(c) for the following reasons:
- 1) The Minnesota energy code is one of ten building code areas highlighted by the Minnesota Department of Labor and Industry website where minimum construction standards are required by law.
 - 2) Chapter 13 of the 2015 *Minnesota Building Code* states, "Buildings shall be designed and constructed in accordance with the *International Energy Conservation Code*." Furthermore, Minnesota Rules, Chapter 1305.0021 Subpart 9 states, "References to the *International Energy Conservation Code* in this code mean the *Minnesota Energy Code*..."
 - 3) Chapter 11 of the 2015 Minnesota Residential Code incorporates Minnesota Rules, Chapters, 1322 and 1323 *Minnesota Energy Code*.
 - 4) The Senior Building Code Representative for the Construction Codes and Licensing Division of the Minnesota Department of Labor and Industry confirmed that the Minnesota Energy Code is being enforced throughout the State of Minnesota.
 - 5) In a January 2002 report to the Minnesota Legislature, the Management Analysis Division of the Minnesota Department of Administration confirmed that the construction cost of new buildings complying with the Minnesota Energy Code is higher than buildings built prior to the enactment of the code.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

- 6) Proper TIF analysis requires a comparison between the replacement value of a new building built under current code standards with the repairs that would be necessary to bring the existing building up to current code standards. For an equal comparison to be made, all applicable code chapters should be applied to both scenarios. Since current construction estimating software automatically applies the construction cost of complying with the Minnesota Energy Code, energy code deficiencies should also be identified in the existing structures.

3. DISTRIBUTION OF SUBSTANDARD BUILDINGS

- a. Minnesota Statutes, Section 469.174, Subdivision 10, defines a Redevelopment District and requires one or more of the following conditions “reasonably distributed throughout the district.”:

“(1) Parcels consisting of 70 percent of the area of the district are occupied by buildings, streets, utilities, paved or gravel parking lots, or other similar structures and more than 50 percent of the buildings, not including outbuildings, are structurally substandard to a degree requiring substantial renovation or clearance.

(2) the property consists of vacant, unused, underused, inappropriately used, or infrequently used rail yards, rail storage facilities, or excessive or vacated railroad rights-of-way.

(3) tank facilities, or property whose immediately previous use was for tank facilities...”

- b. Our interpretation of the distribution requirement is that the substandard buildings must be reasonably distributed throughout the district as compared to the location of all buildings in the district. For example, if all the buildings in a district are located on one half of the area of the district, with the other half occupied by parking lots (meeting the required 70 percent coverage for the district), we would evaluate the distribution of the substandard buildings compared with only the half of the district where the buildings are located. If all the buildings in a district are located evenly throughout the entire area of the district, the substandard buildings must be reasonably distributed throughout the entire area of the district. We believe this is consistent with the opinion expressed by the State of Minnesota Court of Appeals in the *Walser Auto Sales, Inc. vs. City of Richfield* case filed November 13, 2001.

Part 3: Procedures Followed

LHB inspected one building on September 24, 2025.

Part 4: Findings

1. Coverage Test

- a. The total square foot area of the parcel in the proposed TIF District was obtained from City records, GIS mapping and site verification.
- b. The total square foot area of buildings and site improvements on the parcels in the proposed TIF District was obtained from City records, GIS mapping and site verification.
- c. The percentage of coverage for each parcel in the proposed TIF District was computed to determine if the 15 percent minimum requirement was met. The total square footage of parcels meeting the 15 percent requirement was divided into the total square footage of the entire district to determine if the 70 percent requirement was met.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

FINDING

The proposed TIF District met the coverage test under *Minnesota Statutes, Section 469.174, Subdivision 10(e)*, which resulted in parcels consisting of 92.6 percent of the area of the proposed TIF District being occupied by buildings, streets, utilities, paved or gravel parking lots, or other similar structures (Diagram 2). This exceeds the 70 percent area coverage requirement for the proposed TIF District under *Minnesota Statutes, Section 469.174, Subdivision (a) (1)*.

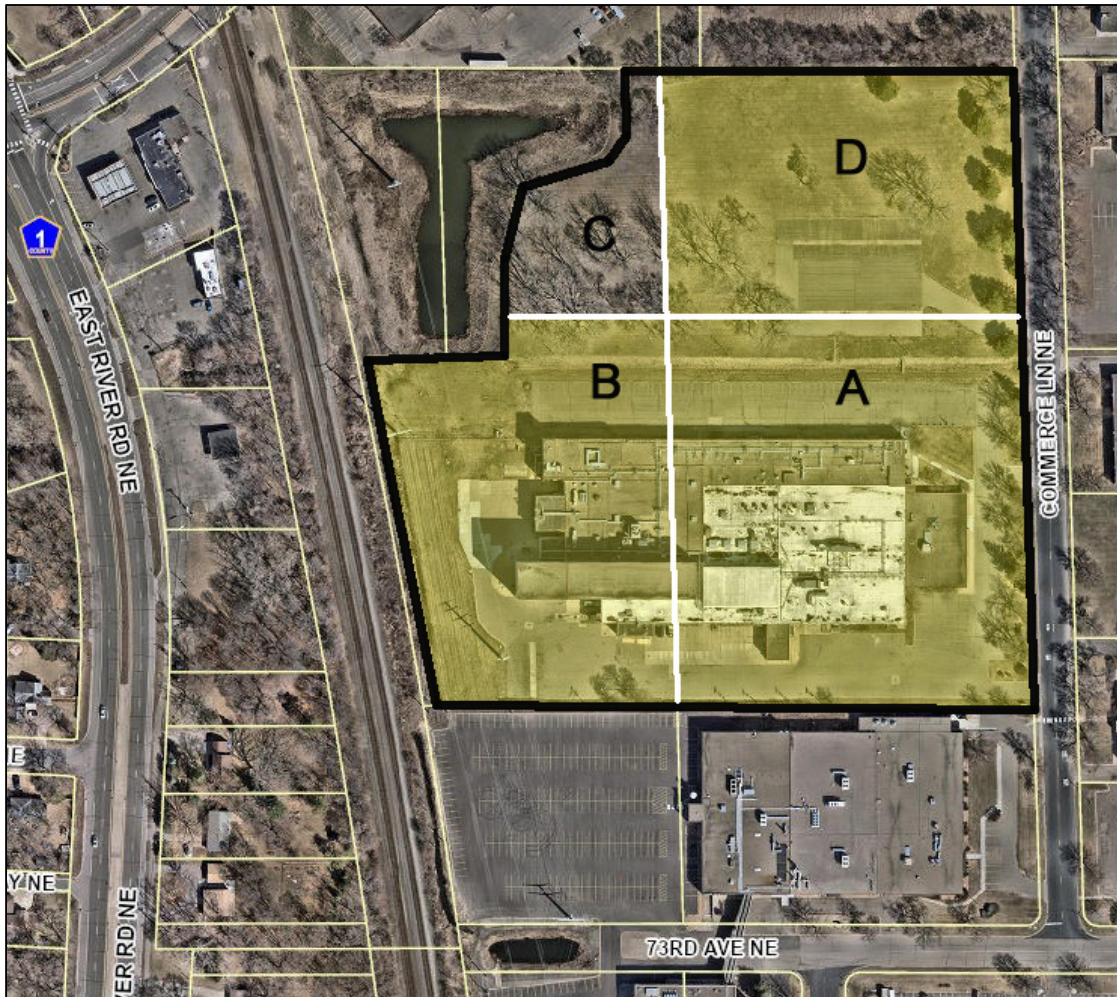


Diagram 2 – Coverage Diagram

Shaded area depicts a parcel more than 15 percent occupied by buildings, streets, utilities, paved or gravel parking lots or other similar structures

Report by LHB, Inc.

2. Condition of Building Test

a. BUILDING INSPECTION

- i. The first step in the evaluation process is the building inspection. After an initial walk-thru, the inspector makes a judgment whether a building “appears” to have enough defects or deficiencies of sufficient total significance to justify substantial renovation or clearance. If it does, the inspector documents with notes and photographs code and non-code deficiencies in the building.

b. REPLACEMENT COST

- i. The second step in evaluating a building to determine if it is substandard to a degree requiring substantial renovation or clearance is to determine its replacement cost. This is the cost of constructing a new structure of the same square footage and type on site. Replacement costs were researched using R.S. Means Cost Works square foot models for 2025.
- ii. The replacement cost was calculated by first establishing building use (office, retail, residential, etc.), building construction type (wood, concrete, masonry, etc.), and building size to obtain the appropriate median replacement cost, which factors in the costs of construction in Fridley, Minnesota.
- iii. Replacement cost includes labor, materials, and the contractor’s overhead and profit. Replacement costs do not include architectural fees, legal fees or other “soft” costs not directly related to construction activities. Replacement cost for each building is tabulated in Appendix A.

c. CODE DEFICIENCIES

- i. The next step in evaluating a building is to determine what code deficiencies exist with respect to such building. Code deficiencies are those conditions for a building which are not in compliance with current building codes applicable to new buildings in the State of Minnesota.
- ii. Minnesota Statutes, Section 469.174, Subdivision 10(c), specifically provides that a building cannot be considered structurally substandard if its code deficiencies are not at least 15 percent of the replacement cost of the building. As a result, it was necessary to determine the extent of code deficiencies for each building in the proposed TIF District.
- iii. The evaluation was made by reviewing all available information with respect to such buildings contained in City Building Inspection records and making interior and exterior inspections of the buildings. LHB utilizes the current Minnesota State Building Code as the official code for our evaluations. The Minnesota State Building Code is a series of provisional codes written specifically for Minnesota requirements, adoption of several international codes, and amendments to the adopted international codes.
- iv. After identifying the code deficiencies in each building, we used R.S. Means Cost Works 2025; Unit and Assembly Costs to determine the cost of correcting the identified deficiencies. We were then able to compare the correction costs with the replacement cost of each building to determine if the costs for correcting code deficiencies meet the required 15 percent threshold.

FINDING

One out of one building (100 percent) in the proposed TIF District contained code deficiencies exceeding the 15 percent threshold required by Minnesota Statutes, Section 469.174, Subdivision 10(c). Building Code, Condition Deficiency and Context Analysis reports for the building(s) in the proposed TIF District can be found in Appendix B of this report.

d. SYSTEM CONDITION DEFICIENCIES

- i. If a building meets the minimum code deficiency threshold under Minnesota Statutes, Section 469.174, Subdivision 10(c), then for such building to be “structurally substandard” under Minnesota Statutes, Section 469.174, Subdivision 10(b), the building’s defects, or deficiencies should be of sufficient total significance to justify “substantial renovation or clearance.” Based on this definition, LHB re-evaluated each of the buildings that met the code deficiency threshold under Minnesota Statutes, Section 469.174, Subdivision 10(c), to

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

- determine if the total deficiencies warranted “substantial renovation or clearance” based on the criteria we outlined above.
- ii. System condition deficiencies are a measurement of defects or substantial deterioration in site elements, structure, exterior envelope, mechanical and electrical components, fire protection and emergency systems, interior partitions, ceilings, floors, and doors.
 - iii. The evaluation of system condition deficiencies was made by reviewing all available information contained in City records and making interior and exterior inspections of the buildings. LHB only identified system condition deficiencies that were visible upon our inspection of the building or contained in City records. We did not consider the amount of “service life” used up for a particular component unless it was an obvious part of that component’s deficiencies.
 - iv. After identifying the system condition deficiencies in each building, we used our professional judgment to determine if the list of defects or deficiencies is of sufficient total significance to justify “substantial renovation or clearance.”

FINDING

In our professional opinion, one out of one buildings (100 percent) in the proposed TIF District are structurally substandard to a degree requiring substantial renovation or clearance, because of defects in structural elements or a combination of deficiencies in essential utilities and facilities, light and ventilation, fire protection including adequate egress, layout and condition of interior partitions, or similar factors which defects or deficiencies are of sufficient total significance to justify substantial renovation or clearance. This exceeds the 50 percent requirement of Subdivision 10a(1).

3. Distribution of Substandard Structures

Much of this report has focused on the condition of individual buildings as they relate to requirements identified by Minnesota Statutes, Section 469.174, Subdivision 10. It is also important to look at the distribution of substandard buildings throughout the geographic area of the proposed TIF District (Diagram 3).

FINDING

The parcels with substandard buildings are reasonably distributed compared to all parcels that contain buildings.

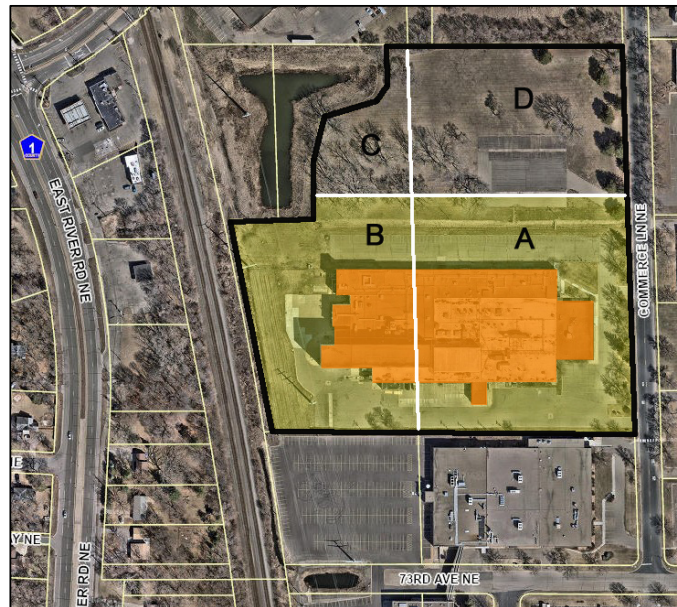


Diagram 3 – Substandard Buildings

Shaded yellow area depicts parcels with buildings.
Shaded orange area depicts substandard buildings.

Part 5: Team Credentials

Michael A. Fischer, AIA, LEED AP - Project Principal/TIF Analyst

Michael is a Principal and Vice President at LHB, with over 39-years of experience serving as a Project Principal, Project Manager, Project Designer and Project Architect on planning, urban design, educational, commercial, and governmental projects, he has become an expert on Tax Increment Finance District (TIF) analysis assisting over 130 cities with strategic planning for TIF Districts.

Michael completed a two-year Bush Fellowship, studying at MIT and Harvard in 1999, earning master's degrees in City Planning and Real Estate Development from MIT. He has served on more than 50 committees, boards, and community task forces, including a term as a City Council President, Chair of a Metropolitan Planning Organization, and Chair of the Edina Planning Commission. Most recently, he served as a member of the Edina city council and Secretary of the Edina HRA. Michael has also managed and designed several award-winning architectural projects and was one of four architects in the Country to receive the AIA Young Architects Citation in 1997.

Phil Fisher – Inspector

For 35 years, Phil Fisher worked in the field of Building Operations in Minnesota including White Bear Lake Area Schools. At the University of Minnesota, he earned his Bachelor of Science in Industrial Technology. He is a Certified Playground Safety Inspector, Certified Plant Engineer, and is trained in Minnesota Enterprise Real Properties (MERP) Facility Condition Assessment (FCA). His FCA training was recently applied to the Minnesota Department of Natural Resources Facilities Condition Assessment project involving over 2,000 buildings.

Appendices

- APPENDIX A** Property Condition Assessment Summary Sheet
- APPENDIX B** Building Code, Condition Deficiency and Context Analysis Report
- APPENDIX C** Building Replacement Cost Report
 - Code Deficiency Cost Report
 - Photographs

APPENDIX A

Property Condition Assessment Summary Sheet

Report by LHB, Inc.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

7350 Commerce Lane Redevelopment TIF District

Property Condition Assessment Summary Sheet

Fridley, Minnesota

TIF Map No.	PID #	Property Address	Improved or Vacant	Survey Method Used	Site Area (S.F.)	Coverage Area of Improvements (S.F.)	Coverage Percent of Improvements	Coverage Quantity (S.F.)	No. of Buildings	Building Replacement Cost	15% of Replacement Cost	Building Code Deficiencies	No. of Buildings Exceeding 15% Criteria	No. of buildings determined substandard
A	11.30.24.23.0026	7350 Commerce Lane NE	Improved	Interior/Exterior	264,845	211,876	80%	264,845	1	\$24,123,070	\$3,618,461	\$9,862,025	1	1
B	10.30.24.14.0066	7350 Commerce Lane NE	Improved	Interior/Exterior	193,406	145,055	75%	193,406	See A					
C	10.30.24.14.0065		Vacant	Exterior	50,094	0	0%	0	0					
D	11.30.24.23.0025		Improved	Exterior	169,012	32,025	18.9%	169,012	0					
TOTALS					677,357		Total Coverage Percent:	627,263	1				1	1
								92.6%					100.0%	
								Percent of buildings exceeding 15 percent code deficiency threshold:						100.0%
								Percent of buildings determined substandard:						100.0%

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APPENDIX B

Building Code, Condition Deficiency and Context Analysis Report

Report by LHB, Inc.

7350 Commerce Lane Redevelopment TIF District

Building Code, Condition Deficiency and Context Analysis Report

Parcel A

Address:

Parcel ID:

Inspection Date(s) & Time(s):

Inspection Type:

Summary of Deficiencies:

Rich's

7350 Commerce Lane Northeast, Fridley, Minnesota 55432

11-30-24-23-0026

September 24, 2025, 1:30 PM

Interior and Exterior

It is our professional opinion that this building is Substandard because:

- Substantial renovation is required to correct Conditions found.
- Building Code deficiencies total more than 15% of replacement cost, NOT including energy code deficiencies.

Estimated Replacement Cost:

\$24,123,070

Estimated Cost to Correct Building Code Deficiencies:

\$9,862,025

Percentage of Replacement Cost for Building Code Deficiencies:

40.9%

DEFECTS IN STRUCTURAL ELEMENTS

1. Exterior concrete block and mortar are cracked and damaged allowing for water intrusion which is contrary to code.
2. Exterior walls show signs of differential settlement that should be corrected per code.
3. Steel lintels should be protected from rusting, per code.
4. Interior support columns and beams should be protected from rusting per code.

COMBINATION OF DEFICIENCIES

1. Essential Utilities and Facilities
 - a. The staff lounge does not comply with accessibility code.
2. Light and Ventilation
 - a. The electrical system is not fully code compliant.
 - b. The lighting system does not comply with code.
 - c. The HVAC system does not comply with code.
3. Fire Protection/Adequate Egress
 - a. Exterior exit doors are illegally chained and locked which is contrary to code.
 - b. Thresholds do not comply with code for maximum height.
 - c. Exterior stairs do not comply with code.
 - d. Sidewalks are damaged creating an impediment to emergency egress which is contrary to code.
 - e. Exterior electrical transformers are not properly protected per code.
 - f. Interior stairs do not comply with code.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

- g. Fire caulking should be installed per code.
 - h. Concrete flooring is damaged creating an impediment to emergency egress which is contrary to code.
 - i. Not all door hardware is code compliant.
 - j. Emergency lighting is not fully code compliant.
 - k. The emergency notification system is not fully code compliant.
 - l. Elevated platforms are not code compliant.
 - m. Emergency exit signs do not comply with code.
4. Layout and Condition of Interior Partitions/Materials
- a. Interior wood doors should be refinished.
 - b. Carpet is stained and should be cleaned.
 - c. Interior walls should be repaired and repainted.
5. Exterior Construction
- a. Parking lots should have cracks filled and seal coated.
 - b. Exterior painted surfaces should be repainted.
 - c. Windows are failing, allowing for water intrusion which is contrary to code.
 - d. Exterior caulking is failing, allowing for water intrusion which is contrary to code.
 - e. Exterior painted metal surfaces should be repainted.
 - f. Exterior door metal door stiles are rusting and should be repainted.
 - g. Exterior metal stairs should be protected from rusting per code.
 - h. Roofing materials are failing, allowing for water intrusion which is contrary to code.

DESCRIPTION OF CODE DEFICIENCIES

1. Repair or replace damaged exterior concrete block and mortar to prevent water intrusion per code.
2. Repair exterior foundations where differential settlement is observed by cracked concrete blocks, per code.
3. Protect steel lintels from rusting, per code.
4. Protect interior steel beams and columns from rusting per code.
5. Modify staff lounge to comply with code.
6. Upgrade electrical system to comply with code.
7. Install a code compliant HVAC system.
8. Install a code compliant lighting system.
9. Unchain exterior doors to comply with code.
10. Modify thresholds to comply with code.
11. Modify exterior stairs to comply with code.
12. Repair or replace damaged sidewalks to create a code required unimpeded means for emergency egress.
13. Properly protect exterior electrical transformers to comply with code.
14. Modify interior stairs to comply with code.
15. Install code required fire caulking.
16. Repair damaged concrete flooring to create a code required unimpeded means for emergency egress.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

17. Modify non-compliant door hardware to comply with code.
18. Install a code compliant emergency lighting.
19. Install a code compliant emergency notification system.
20. Modify elevated platforms to comply with code.
21. Install code compliant emergency exit signs.
22. Replace failed windows to prevent water intrusion, per code.
23. Replace failed exterior caulking to prevent water intrusion, per code.
24. Exterior metal stairs should be protected from rusting per code.
25. Replace failed roofing materials to prevent water intrusion per code.

OVERVIEW OF DEFICIENCIES

This former bakery facility exhibits several critical deficiencies in both structural condition and code compliance. The exterior concrete block and mortar are cracked and damaged, resulting in water intrusion, while differential settlement in the exterior walls requires correction to meet code standards. Steel lintels, as well as interior support columns and beams, need protection from rusting. Several essential utilities and facilities do not comply with current codes, including the staff lounge's lack of accessibility and inadequacies in the electrical, lighting, and HVAC systems. Fire protection and egress measures are compromised by illegally chained and locked exterior exit doors, non-compliant thresholds and stairs, as well as damaged sidewalks and concrete flooring that impede emergency exits. Additional concerns include unprotected exterior electrical transformers, the absence of fire caulking, and non-compliant emergency lighting, notification systems, elevated platforms, and exit signage. Interior surfaces such as wood doors, carpets, and walls require maintenance and repair, while exterior construction issues include deteriorating parking lots, failing windows and caulking, rusting and peeling painted surfaces, and compromised roofing materials—all contributing to ongoing water intrusion and further jeopardizing code compliance.

ENERGY CODE DEFICIENCIES

In addition to the building code deficiencies listed above, the existing building does not comply with the current energy code. These deficiencies are not included in the estimated costs to correct code deficiencies and are not considered in determining whether the building is substandard.

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Report by LHB, Inc.

APPENDIX C

Building Replacement Cost Report

Code Deficiency Cost Report

Photographs

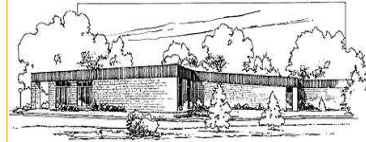
Report by LHB, Inc.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

7350 Commerce Lane Redevelopment TIF District

Replacement Cost Report

RSMeans data from BORDIAN	Square Foot Cost Estimate Report	Date:	9/30/2025
Estimate Name:	7350 Commerce Lane NE		
Building Type:	Factory, 1 Story with Concrete Block / Rigid Steel		
Location:	FRIDLEY, MN		
Story Count:	1		
Story Height (L.F.):	24		
Floor Area (S.F.):	160000		
Labor Type:	STD		
Basement Included:	No		
Data Release:	Year 2025 Quarter 3		
Cost Per Square Foot:	\$150.77		
Building Cost:	\$24,123,070.21		



Costs are derived from a building model with basic components.
Scope differences and market conditions can cause costs to vary significantly.

		Quantity	% of Total	Cost Per S.F.	Cost
A	Substructure		11.90%	\$15.60	\$2,496,175.26
A1010	Standard Foundations			\$3.46	\$552,948.06
A10101051560	Foundation wall, CIP, 4' wall height, direct chute, .148 CY/LF, 7.2 PLF, 12" thick	2160		\$1.85	\$296,012.88
A10101102500	Strip footing, concrete, reinforced, load 5.1 KLF, soil bearing capacity 3 KSF, 12" deep x 24" wide	2160		\$0.96	\$153,449.64
A10102107200	Spread footings, 3000 PSI concrete, load 50K, soil bearing capacity 6 KSF, 3' - 0" square x 12" deep	32		\$0.06	\$9,762.66
A10102107300	Spread footings, 3000 PSI concrete, load 75K, soil bearing capacity 6 KSF, 4' - 0" square x 12" deep	80		\$0.24	\$38,436.48
A10102107410	Spread footings, 3000 PSI concrete, load 100K, soil bearing capacity 6 KSF, 4' - 6" square x 15" deep	80		\$0.35	\$55,286.40
A1030	Slab on Grade			\$11.86	\$1,897,608.00
A10301203400	Slab on grade, 5" thick, light industrial, reinforced	160000		\$11.86	\$1,897,608.00
A2010	Basement Excavation			\$0.29	\$45,619.20
A20101105740	Excavate and fill, 30,000 SF, 4' deep, sand, gravel, or common earth, on site storage	160000		\$0.29	\$45,619.20
B	Shell		25.82%	\$33.85	\$5,415,893.35
B1020	Roof Construction			\$14.24	\$2,279,107.20
B10201244000	Roof, steel joists, joist girder, 1.5" 22 ga metal deck, on columns, 40'x40' bay, 40 PSF superimposed load, 40.5" deep, 61 PSF total load	160000		\$12.90	\$2,063,548.80
B10201244050	Roof, steel joists, joist girder, 1.5" 22 ga metal deck, on columns, 40'x40' bay, 40 PSF superimposed load, 40.5" deep, 61 PSF total load, add for columns	160000		\$1.35	\$215,558.40
B2010	Exterior Walls			\$2.95	\$471,944.56
B20101103250	Concrete block (CMU) wall, lightweight, hollow, 4 x 8 x 16, 85 PCF	32400		\$2.95	\$471,944.56
B2020	Exterior Windows			\$3.74	\$597,616.31
B20201066900	Windows, aluminum, sliding, insulated glass, 8' x 4'	337.5		\$3.74	\$597,616.31
B2030	Exterior Doors			\$2.97	\$475,429.60
B20301106950	Door, aluminum & glass, with transom, narrow stile, double door, hardware, 6'-0" x 10'-0" opening	5.33		\$0.62	\$98,820.80
B20302203450	Door, steel 18 gauge, hollow metal, 1 door with frame, no label, 3'-0" x 7'-0" opening	53.33		\$1.55	\$247,913.33
B20302204600	Door, steel 24 gauge, overhead, sectional, electric operator, 10'-0" x 10'-0" opening	21.33		\$0.80	\$128,695.47
B3010	Roof Coverings			\$9.08	\$1,452,311.83
B30101051400	Roofing, asphalt flood coat, gravel, base sheet, 3 plies 15# asphalt felt, mopped	160000		\$5.01	\$801,216.00
B30103203090	Insulation, rigid, roof deck, composite with 2" EPS, 1" perlite	160000		\$3.42	\$547,654.40
B30104201400	Roof edges, aluminum, duranodic, .050" thick, 6" face	1800		\$0.36	\$58,333.14
B30104300040	Flashing, aluminum, no backing sides, .019"	1800		\$0.12	\$19,379.45
B30106305100	Gravel stop, aluminum, extruded, 4", mill finish, .050" thick	1800		\$0.16	\$25,728.84
B3020	Roof Openings			\$0.87	\$139,483.85
B30202100300	Roof hatch, with curb, 1" fiberglass insulation, 2'-6" x 3'-0", galvanized steel, 165 lbs	2		\$0.03	\$5,191.80
B30202102100	Smoke hatch, unlabeled, galvanized, 2'-6" x 3', not incl hand winch operator	42.67		\$0.84	\$134,292.05

7350 Commerce Lane TIF District
LHB Project No. 250581.00

Page 1 of 3

Replacement Cost Report
Parcel A - 7350 Commerce Ln NE, Fridley, MN 55432

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

C	Interiors		8.48%	\$11.12	\$1,779,347.67
C1010	Partitions			\$2.89	\$461,812.48
C10101021300	Partition, concrete block, 6" thick	32000		\$2.89	\$461,812.48
C1020	Interior Doors			\$2.70	\$431,690.67
C10201022600	Door, single leaf, kd steel frame, hollow metal, commercial quality, flush, 3'-0" x 7'-0" x 1-3/8"	266.67		\$2.70	\$431,690.67
C1030	Fittings			\$1.81	\$290,045.33
C10301100460	Toilet partitions, cubicles, ceiling hung, stainless steel	106.67		\$1.81	\$290,045.33
C3010	Wall Finishes			\$2.56	\$409,016.31
C30102202000	2 coats paint on masonry with block filler	32400		\$1.25	\$200,593.91
C30102300320	Painting, masonry or concrete, latex, brushwork, primer & 2 coats	64000		\$1.30	\$208,422.40
C3020	Floor Finishes			\$0.41	\$66,282.88
C30204101600	Vinyl, composition tile, maximum	16000		\$0.41	\$66,282.88
C3030	Ceiling Finishes			\$0.75	\$120,500.00
C30302106000	Acoustic ceilings, 3/4" fiberglass board, 24" x 48" tile, tee grid, suspended support	10000		\$0.75	\$120,500.00
D	Services		53.37%	\$69.97	\$11,195,859.31
D2010	Plumbing Fixtures			\$6.61	\$1,058,032.40
D20101102080	Water closet, vitreous china, bowl only with flush valve, wall hung	105.6		\$2.47	\$395,387.52
D20102102000	Urinal, vitreous china, wall hung	17.6		\$0.29	\$46,580.34
D20103101600	Lavatory w/trim, vanity top, PE on CI, 19" x 16" oval	246.4		\$2.89	\$462,650.50
D20104101960	Kitchen sink w/trim, countertop, stainless steel, 33" x 22" double bowl	9.01		\$0.14	\$22,380.11
D20104404300	Service sink w/trim, PE on CI, wall hung w/rim guard, 22" x 18"	9.01		\$0.39	\$61,633.17
D20108202080	Water cooler, electric, floor mounted, dual height, 14.3 GPH	17.6		\$0.43	\$69,400.76
D2020	Domestic Water Distribution			\$0.13	\$20,333.62
D20202501900	Gas fired water heater, commercial, 100< F rise, 115 MBH input, 110 GPH	1.69		\$0.13	\$20,333.62
D2040	Rain Water Drainage			\$0.34	\$53,979.97
D20402104280	Roof drain, CI, soil, single hub, 5" diam, 10' high	8.45		\$0.22	\$35,569.01
D20402104320	Roof drain, CI, soil, single hub, 5" diam, for each additional foot add	175		\$0.12	\$18,410.96
D3010	Energy Supply			\$14.78	\$2,365,563.20
D30105301920	Commercial building heating systems, terminal unit heaters, forced hot water, 10,000 SF bldg, 100,000 CF, total, 2 floors	176000		\$14.78	\$2,365,563.20
D3030	Cooling Generating Systems			\$15.50	\$2,480,051.20
D30301102800	Packaged chiller, air cooled, with fan coil unit, factories, 40,000 SF, 133.33 ton	176000		\$15.50	\$2,480,051.20
D4010	Sprinklers			\$6.10	\$975,876.80
D40104101100	Wet pipe sprinkler systems, steel, ordinary hazard, 1 floor, 50,000 SF	160000		\$6.10	\$975,876.80
D4020	Standpipes			\$1.30	\$208,443.73
D40203101580	Wet standpipe risers, class III, steel, black, sch 40, 6" diam pipe, 1 floor	5.33		\$1.02	\$163,873.60
D40203101600	Wet standpipe risers, class III, steel, black, sch 40, 6" diam pipe, additional floors	5.33		\$0.28	\$44,570.13
D5010	Electrical Service/Distribution			\$0.35	\$56,664.36
D50101200360	Overhead service installation, includes breakers, metering, 20' conduit & wire, 3 phase, 4 wire, 120/208 V, 600 A	1		\$0.10	\$15,379.68
D50102300360	Feeder installation 600 V, including RGS conduit and XHHW wire, 600 A	50		\$0.13	\$20,625.30
D50102400240	Switchgear installation, incl switchboard, panels & circuit breaker, 120/208 V, 3 phase, 600 A	1		\$0.13	\$20,659.38
D5020	Lighting and Branch Wiring			\$22.57	\$3,611,001.60
D50201100200	Receptacles incl plate, box, conduit, wire, 2.5 per 1000 SF, .3 watts per SF	160000		\$3.22	\$514,644.80
D50201350280	Miscellaneous power, 1 watt	160000		\$0.51	\$81,262.40
D50201400280	Central air conditioning power, 4 watts	160000		\$1.09	\$175,088.00
D50202281640	HID fixture, 20' above work plane, 100 FC, type G, 6 fixtures per 1800 SF	176000		\$17.75	\$2,840,006.40
D5030	Communications and Security			\$2.29	\$365,912.43
D50309100454	Communication and alarm systems, fire detection, addressable, 50 detectors, includes outlets, boxes, conduit and wire	4.27		\$1.70	\$272,719.36
D50309100462	Fire alarm command center, addressable with voice, excl. wire & conduit	5.33		\$0.58	\$93,193.07

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

E	Equipment & Furnishings		0.43%	\$0.56	\$89,307.20
E1030	Vehicular Equipment			\$0.56	\$89,307.20
E10303100180	Architectural equipment, dock shelters, truck, scissor arms, deluxe	21.33		\$0.56	\$89,307.20
E1090	Other Equipment			\$0.00	\$0.00
F	Special Construction		0.00%	\$0.00	\$0.00
G	Building Sitework		0.00%	\$0.00	\$0.00
SubTotal			100%	\$131.10	\$20,976,582.79
Contractor Fees (General Conditions,Overhead,Profit)			15.0%	\$19.67	\$3,146,487.42
Architectural Fees			0.0%	\$0.00	\$0.00
User Fees			0.0%	\$0.00	\$0.00
Total Building Cost				\$150.77	\$24,123,070.21

Report by LHB, Inc.

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

7350 Commerce Lane Redevelopment TIF District

Code Deficiency Cost Report

Parcel A - 7350 Commerce Lane Northeast, Fridley, Minnesota 55432

Parcel ID 10-30-24-23-0026

Building Name or Type

Rich's

Code	Related Cost Items	Unit Cost	Units	Unit Quantity	Total
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Accessibility Items

Staff Lounge

Modify staff lounge to comply with accessibility code	\$ 1,000.00	Lump	1	\$	1,000.00
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Structural Elements

Exterior Concrete Block and Mortar

Repair damaged concrete block and mortar to prevent water intrusion per code	\$ 1.25	SF	160,000	\$	200,000.00
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Differential Settlement

Correct differential settlement issues on exterior footing per code	\$ 0.50	SF	160,000	\$	80,000.00
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Steel Lintels

Protect steel lintels from rusting per code	\$ 2,500.00	Lump	1	\$	2,500.00
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Interior Structural Support Columns and Beams

Protect structural support columns and beams from rusting per code	\$ 0.05	SF	160,000	\$	8,000.00
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Exiting

Exterior Doors

Remove non-code compliant chain and lock on exterior door	\$ 25.00	Lump	1	\$	25.00
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Thresholds

Modify thresholds to comply with code for maximum height	\$ 500.00	Lump	1	\$	500.00
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Exterior Stairs

Modify exterior stairs to comply with code	\$ 5,000.00	Lump	1	\$	5,000.00
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Sidewalks

Repair or replace damaged sidewalks to create a code required unimpeded means for emergency egress	\$ 8.00	SF	5,000	\$	40,000.00
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Interior Stairs

Modify interior stairs to comply with code	\$10,000.00	Lump	1	\$	10,000.00
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Concrete Flooring

Repair or replace damaged concrete flooring to create a code required unimpeded means for emergency egress	\$ 11.86	SF	5,000	\$	59,300.00
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Door Hardware

Install code compliant door hardware where needed	\$ 1,000.00	Lump	1	\$	1,000.00
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Emergency Lighting System

Modify emergency lighting system to comply with code	\$ 0.75	SF	160,000	\$	120,000.00
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Emergency Notification System

Install a code compliant emergency notification system	\$ 0.58	SF	160,000	\$	92,800.00
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Elevated Platform

Modify elevated platform to comply with code	\$ 100.00	EA	1	\$	100.00
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TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

Code	Related Cost Items	Unit Cost	Units	Unit Quantity	Total
	Emergency Exit Signs				
	Install code compliant emergency exit signs	\$ 0.20	SF	160,000	\$ 32,000.00
	Fire Protection				
	Electrical Transformer				
	Properly protect exterior electrical transformer to comply with code	\$ 2,500.00	Lump	1	\$ 2,500.00
	Fire Caulking				
	Install code required fire caulking	\$ 0.04	SF	160,000	\$ 6,400.00
	Exterior Construction				
	Windows				
	Replace failed windows to prevent water intrusion per code	\$ 3.74	SF	160,000	\$ 598,400.00
	Exterior Caulking				\$ -
	Replace failed exterior caulking to prevent water intrusion per code	\$ 0.15	SF	160,000	\$ 24,000.00
	Exterior Metal Stairs				
	Protect exterior metal stairs from rusting to comply with code	\$ 2,500.00	Lump	1	\$ 2,500.00
	Roof Construction				
	Roofing Materials				
	Replace failed roofing materials to prevent water intrusion per code	\$ 0.75	SF	160,000	\$ 120,000.00
	Mechanical - Electrical				
	Mechanical				
	Install a code compliant HVAC system	\$ 30.28	SF	160,000	\$ 4,844,800.00
	Electrical				
	Upgrade electrical system to comply with code	\$ 4.82	SF	160,000	\$ 771,200.00
	Install a code compliant lighting system	\$ 17.75	SF	160,000	\$ 2,840,000.00
Total Code Improvements					\$ 9,862,025

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7350 Commerce Lane Redevelopment TIF District | Parcel A



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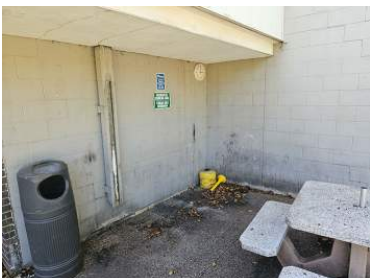
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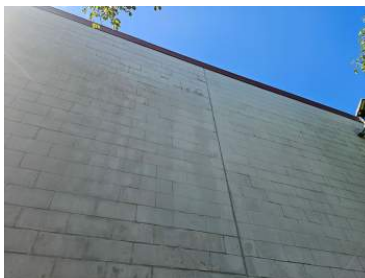
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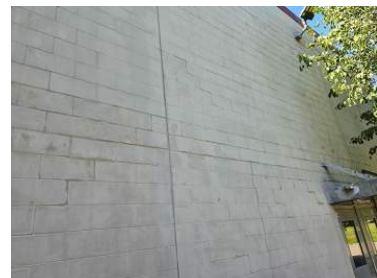
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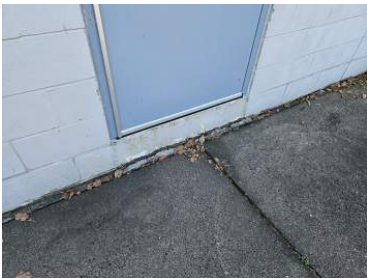
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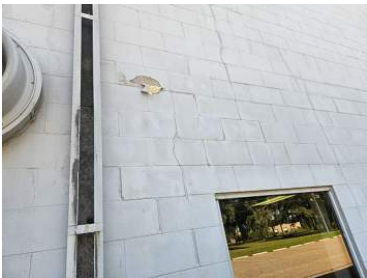
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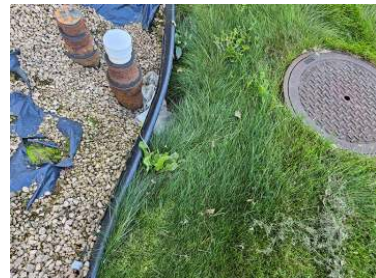
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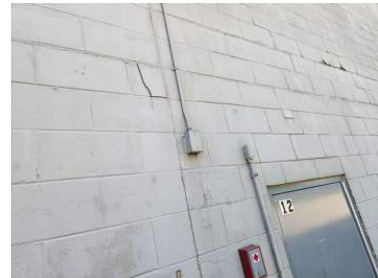
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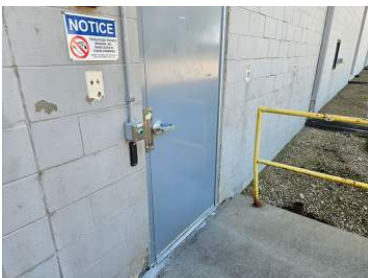
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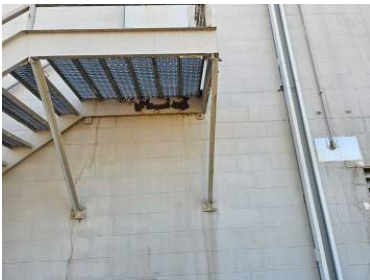
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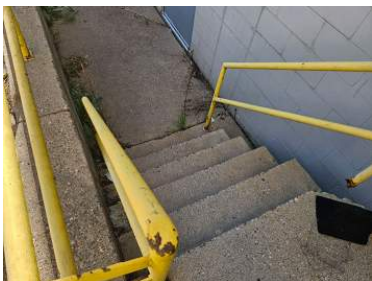
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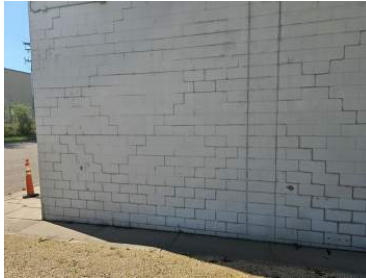


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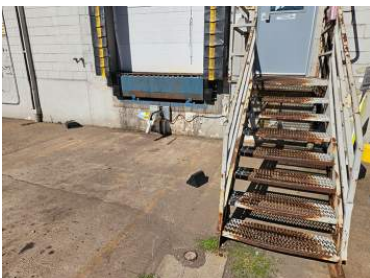
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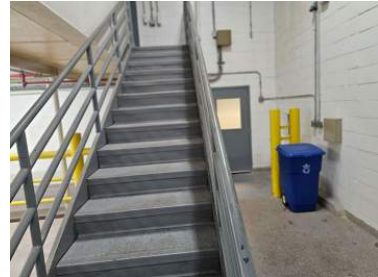
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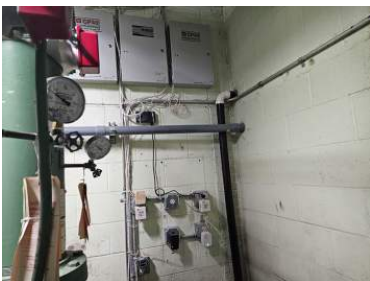
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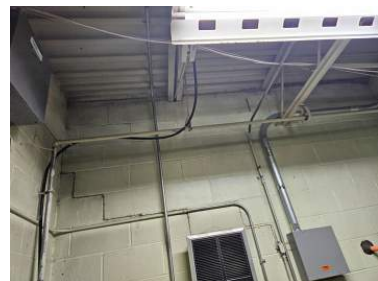
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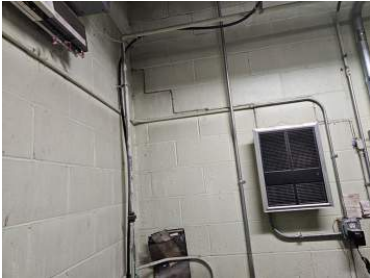


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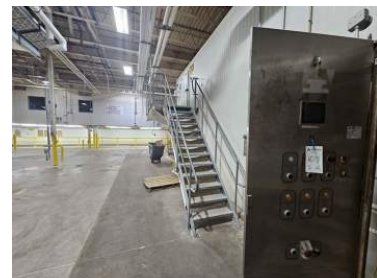
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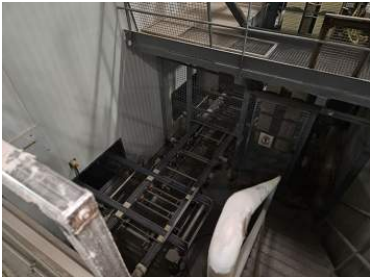
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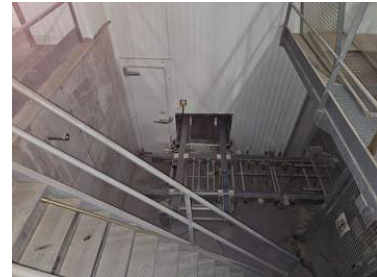
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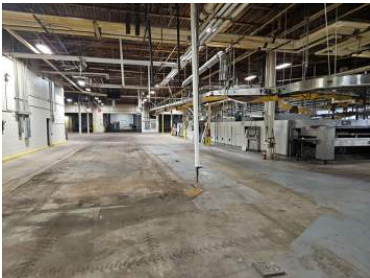
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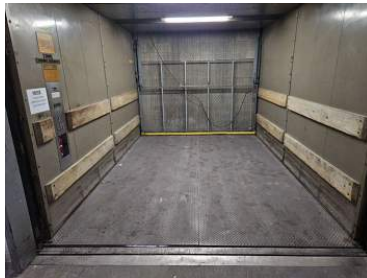
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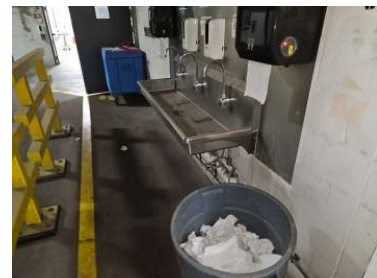
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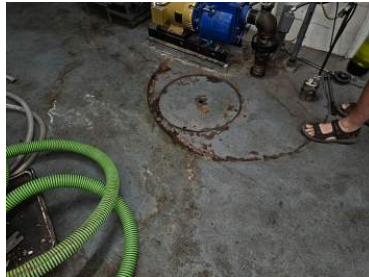
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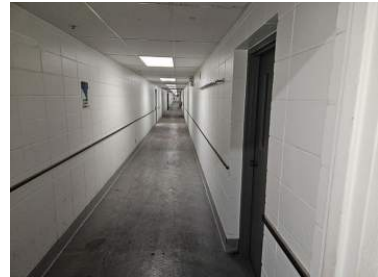
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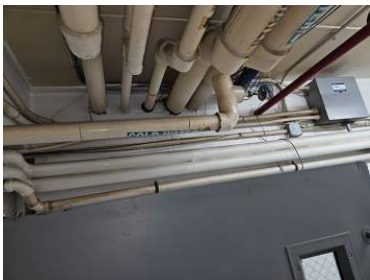
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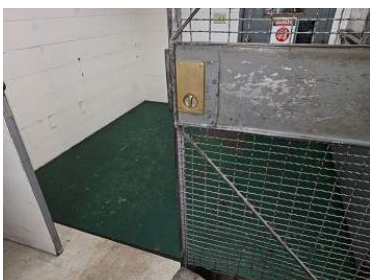
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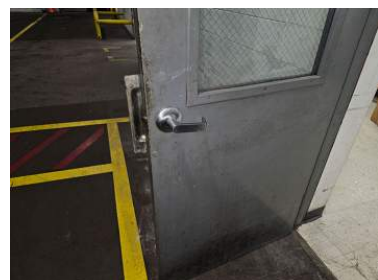
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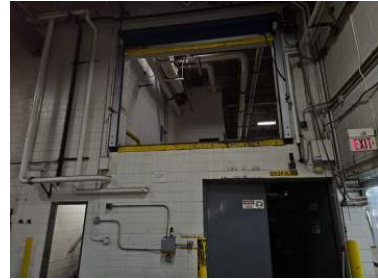
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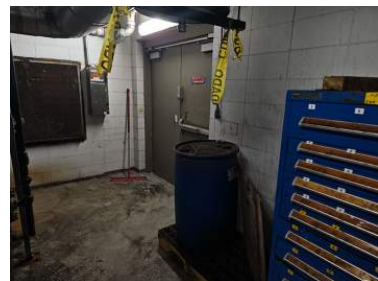
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TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

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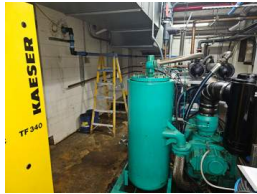
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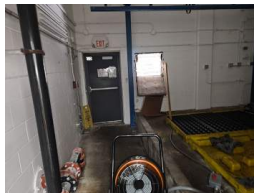
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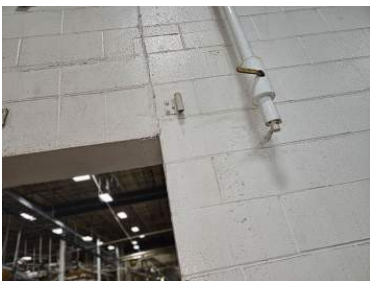
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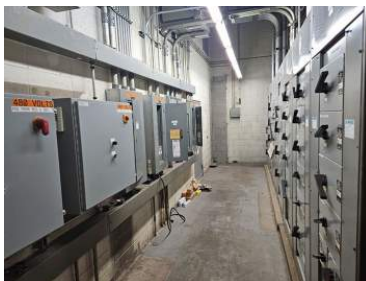
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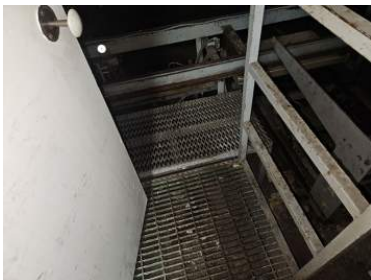
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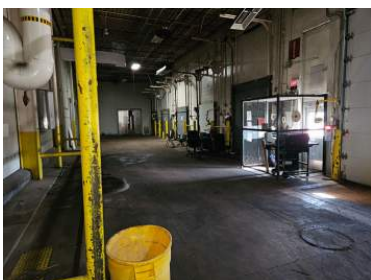
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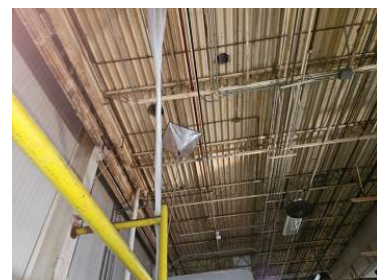
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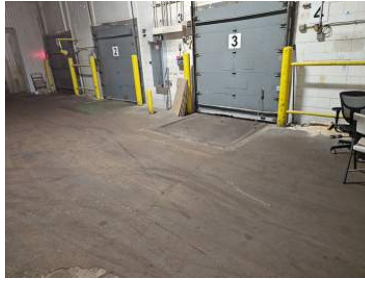
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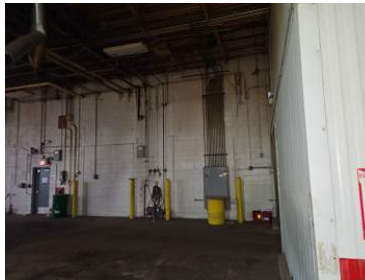
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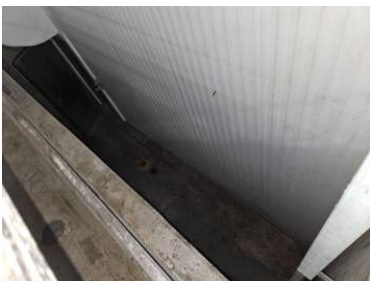
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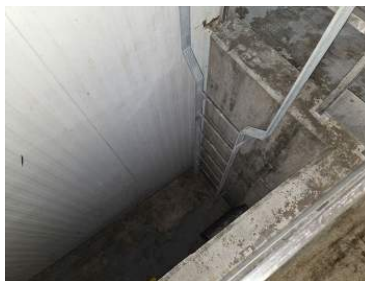
20250924_144940.jpg



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20250924_145428.jpg



20250924_145435.jpg



20250924_145503.jpg

Report by LHB, Inc.

7350 Commerce Lane Redevelopment TIF District | Parcel A



20250924_145631.jpg



20250924_145645.jpg



20250924_145654.jpg

TAX INCREMENT FINANCING (REDEVELOPMENT) DISTRICT NO. 27

Prepared by:



701 Washington Avenue North, Suite 200, Minneapolis, MN 55401

LHBcorp.com

Report by LHB, Inc.

LHB Project No. 250581.00

PERFORMANCE DRIVEN DESIGN



LHBCORP.COM



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Mike Maher, Parks and Recreation Director
Jesslyn Quiram, Engineering Technician

Title:

Resolution No. 2025-172, Approving the Concept Proposal for the Commons Park Sculpture by Artist Ken McCall

Background

A three-party agreement was approved by the City Council (Council) at the August 11, 2025 Council Meeting between the City of Fridley (City), Fridley Creative Arts Foundation and artist Ken McCall to commission a work of sculpture as part of the Commons Park redevelopment project. The Fridley Creative Arts Foundation agreed to fund the project in an amount not to exceed \$50,000. Mr. McCall was selected by the Parks and Recreation Commission through a robust interview and evaluation process based on his submission of qualifications in response to the City's call for art. The City will own and maintain the artwork, to be installed at Commons Park.

A project concept (attached) was developed and presented by artist Ken McCall for the Commons Park sculpture. This concept was endorsed and recommended by the Public Arts Commission at their November 5, 2025, meeting. This recommendation to approve the concept was pending an engagement process with the Native American community as the sculpture "acknowledges the Ojibwe people, for whom wild rice is a sacred and sustaining food, celebrating their enduring cultural legacy", as described in the project narrative.

Staff held a preliminary meeting with representatives from the Native American Community Development Institute (NACDI) on December 15th. NACDI indicated that the project, as presented, was well-developed by the artist and reflected the input shared by the Fridley community to celebrate the themes of diversity, nature, water, and history. NACDI indicated that an engagement process with the Native American community as the project is being created and installed is appropriate and that they would submit a proposal to offer consultation to the City on community engagement with the Native community.

Financial Impact

The Commons Park sculpture project has been approved for funding by the non-profit Fridley Creative Arts Foundation.

Vision Statement

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

Recommendation

Staff recommends that Council approve Resolution No. 2025-172, Approving the Concept Proposal for the Commons Park Sculpture by Artist Ken McCall.

Staff will complete a community engagement process with the Native American community and Fridley community based on the sculpture design, inspiration and themes in 2026 as the sculpture is constructed, installed and celebrated.

Focus on Fridley Strategic Alignment

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

Attachments and Other Resources

- Resolution No. 2025-172
- Commons Park Fridley Artwork Proposal from Artist Ken McCall
- Complete Survey Responses to Commons Park Survey
- Commons Park Survey Results Summary

Vision Statement

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

Resolution No. 2025-172

Approving the Concept Proposal for Commons Park Sculpture from Artist Ken McCall

Whereas, the City of Fridley (City) has established a public art program and Public Arts Commission to guide the process; and

Whereas, the nonprofit Fridley Creative Arts Foundation was established to provide funding for public art in Fridley and has entered into agreement to fund the Commons Park sculpture project in an amount not to exceed \$50,000; and

Whereas, the public arts Commission submitted a call for art for the Commons Park sculpture project and artist Ken McCall was selected by the Commission after a robust evaluation and interview process; and

Whereas, Mr. McCall has submitted a proposal detailing his concept design for the project which was inspired by themes identified through community engagement; and

Whereas, the Public Arts Commission has recommended approval of the concept in conjunction with an engagement process with the Native American community given that the artwork is inspired, in part, by Native American culture; and

Whereas, after concept and narrative review, staff recommends approval of the Concept along with a community engagement process to be undertaken as the project is constructed, installed and celebrated; and

Now, therefore be it resolved, that the City Council of the City of Fridley authorizes the concept proposal for public art submitted by artist Ken McCall for the Commons Park sculpture project, allowing for subsequent fabrication and installation of the artwork as outlined in the executed artist agreement.

Passed and adopted by the City Council of the City of Fridley this 22nd day of December, 2025.

Dave Ostwald – Mayor

Attest:

Melissa Moore – City Clerk

A misty, teal-toned landscape painting of a lake and mountains. The scene is serene, with a calm body of water reflecting the surrounding misty mountains and dense evergreen forests. The overall color palette is dominated by various shades of teal, blue, and green, creating a soft and atmospheric effect.

Commons Park Artwork

Fridley, MN

Design Proposal

Ken McCall

Inspired by the idea of harmony in multiplicity, *Manoomin* is envisioned as a landmark for Commons Park—a vibrant symbol of the city’s welcoming spirit, rich history, and commitment to diversity. Named after the Ojibwe word for wild rice while also paying tribute to Fridley’s original name, Manoomin, the sculpture seeks to honor local heritage, foster connection, and serve as an invitation for all residents and visitors to gather, reflect, and celebrate community values. The sculpture’s presence in Commons Park will be a daily reminder of Fridley’s shared story: a city shaped by agricultural traditions, natural beauty, and the enduring bonds among its residents - cultivating hope and connection for the future.

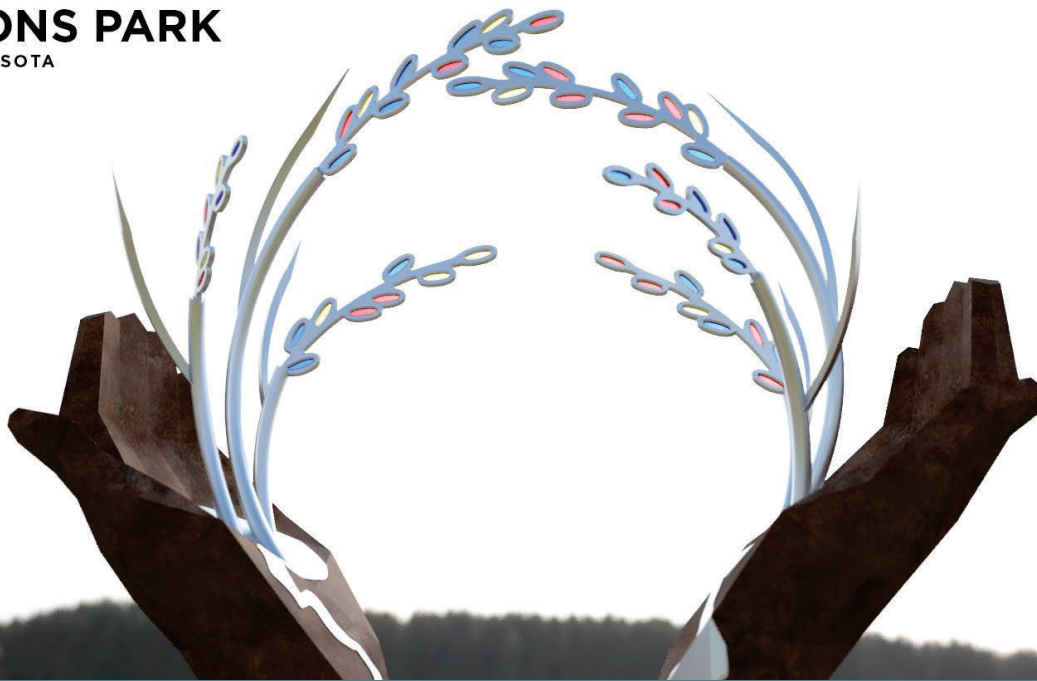
COMMONS PARK

FRIDLEY MINNESOTA



COMMONS PARK

FRIDLEY MINNESOTA



At the heart of the design are hands, representing Fridley's friendly and inclusive atmosphere. These hands reach out and cradle sprouting rice, a direct nod to the city's agricultural roots and the native wild rice that sustains both land and community.

Overlaying the corten steel arms and hands is an artistic mapping of Rice Creek, accurately rendered to pay tribute to an essential natural feature and its influence on local life.

COMMONS PARK

FRIDLEY MINNESOTA



m
McCALL STUDIOS



Every element of *Manoomin* carries layered meaning:

Welcoming Hands: The open hands are a universal gesture of friendship and hospitality, embodying Fridley's reputation for being a warm, inclusive community. They invite interaction, reflection, and a sense of belonging.

Wild Rice (Manoomin): The rice sprouting from the hands connects the piece to Fridley's agricultural heritage and the native wild rice that grows in Minnesota's wetlands. 'Manoomin' acknowledges the Ojibwe people, for whom wild rice is a sacred and sustaining food, celebrating their enduring cultural legacy.

Rice Creek Depiction: The sculpted map of Rice Creek pays homage to the local environment, serving as a reminder of the community's connection to its natural resources and the importance of stewardship.

Unity and Diversity: By intertwining references to native traditions, agricultural abundance, and a welcoming spirit, the sculpture conveys a message of unity in diversity, a vision for a community that cherishes its roots while embracing change and growth.

COMMONS PARK

FRIDLEY MINNESOTA



Created from an expressive combination of corten steel, stainless steel, aluminum, and acrylic, the sculpture will embody both resilience and grace. Corten steel's earthy patina will evoke the natural landscape and longevity, while stainless steel and aluminum will add brightness and modernity. Acrylic elements will provide vivid accentuation, allowing natural light to interact dynamically with the sculpture throughout the day.

The acrylic panels of the *Manoomin* will cast beautiful mosaics onto the ground, creating timeless interactions with both nature and viewers. Each moment, the mosaic on the ground shifts—rippling with the wind, brightening with the sun, or fading into subtlety beneath drifting clouds. This ever-changing quality ensures that no two experiences are quite alike. In this convergence of light, color and form, the sculpture becomes not only an object to be seen but a catalyst for experience.

COMMONS PARK

FRIDLEY MINNESOTA



COMMONS PARK

FRIDLEY MINNESOTA



12' 4"

*APPROXIMATE DIMENSIONS



Manoomin will stand approximately 12' 4" tall and be about 6' 6" wide at the base.



Budget

Engineering	\$2,000
Insurance	\$500
Materials	\$22,000
Fabrication	\$14,000
Travel/Transportation	\$3,000
Concrete/Installation	\$6,000
Community Engagement	\$500
Artist Design Fee	\$2,000
Total	\$50,000

COMMONS PARK

FRIDLEY MINNESOTA



Thank you for the opportunity to create a design proposal for artwork at Commons Park.



Public Art Survey Summary

Commons Park Sculpture
Project





Public Art Survey Summary

Commons Park

Item 7.

Looking at these community responses about the Commons Park public art opportunity in Fridley, I can identify several strong recurring themes and ideas that emerged from residents:

SURVEY QUESTIONS

1. What themes or symbols do you feel represent Fridley or Fridley's community spirit?
2. Are there particular natural elements or local culture you would like to see reflected in the sculpture?
3. If you could see one feeling or idea brought to life in the sculpture, what would it be?

DOMINANT THEMES

NATURE & WATER (MOST PROMINENT) THE OVERWHELMING MAJORITY MENTIONED WATER FEATURES, PARTICULARLY:

- Mississippi River (mentioned in ~12 responses)
- Rice Creek (mentioned in ~7 responses)
- Moore Lake (mentioned in ~4 responses)
- Natural elements like wetlands, prairie plants, birds (herons, owls, eagles, waterfowl)
- Trees, green spaces, and parks

DIVERSITY & UNITY (SECOND MOST COMMON) ABOUT 8-10 RESPONSES EMPHASIZED:

- Cultural and racial diversity
- Inclusion and representation of all races/cultures
- Community coming together
- Unity despite differences
- "Melting pot" character of Fridley

COMMUNITY & FAMILY

- Intergenerational families
- Togetherness and connection
- Supporting people and children
- The "Friendly Fridley" identity

HISTORICAL ELEMENTS

- Indigenous roots and acknowledgment of native land
- May 6, 1965 tornado memorial
- Ox carts and wild rice (historical references)
- Local history

SCHOOL IDENTITY

- Fridley Tigers mascot (mentioned 2-3 times)



Public Art Survey Summary

Commons Park

- Representing resilience and strength

NOTABLE SPECIFIC IDEAS

1. **Interactive elements** - One response suggested movable parts (spinning bike wheel, lever-operated squirrel)
2. **Materials** - Reclaimed wood, metal combinations
3. **Feeling/mood** - Calm, joy, movement, "growing & ever changing"
4. **Reference art** - One respondent mentioned the Unity Hospital statue of a woman reaching up

DISSENTING VOICES

Two responses expressed strong opposition to spending tax dollars on public art, preferring funds go to police/firefighters or suggesting donations from local artists instead.

SUMMARY FOR ARTISTS

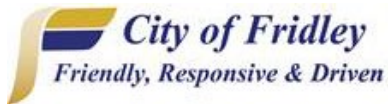
The ideal sculpture would likely incorporate water/river themes with diverse community representation, possibly featuring native wildlife and plants, conveying a sense of togetherness, calm, and joy while acknowledging both natural beauty and cultural diversity that defines Fridley.

Summary created with Claude AI on 11/20/2025

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:59:47 AM

Brooke Hall

Communications Coordinator
 City of Fridley
 Direct: 763-572-3548
 7071 University Ave. N.E., Fridley, MN 55432
Brooke.Hall@FridleyMN.gov | FridleyMN.gov



From: Jotform <noreply@jotform.com>
Sent: Tuesday, September 2, 2025 6:10 AM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit?

We have a hospital which represents wellness health restoration, a beautiful river and walkable parks and trails
 Churches that reach out to community with food meals support

Are there particular natural elements or local culture you would like to see reflected in the sculpture?

All races represented, children celebrated of all races colors and creeds

If you could see one feeling or idea brought to life in the sculpture, what would it be?

My personal favorite is the statue at the main entry of Unity. A woman reaching up.
 Something representing community and families together
 Include the river connecting, bringing life, restoration, recreation

You can [edit this submission](#) and [view all your submissions](#) easily.



From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:59:36 AM

Brooke Hall

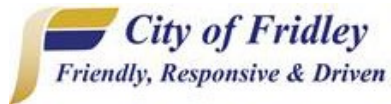
Communications Coordinator

City of Fridley

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7071 University Ave. N.E., Fridley, MN 55432

Brooke.Hall@FridleyMN.gov | FridleyMN.gov



From: Jotform <noreply@jotform.com>
Sent: Sunday, August 31, 2025 7:30 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

If you could see one
feeling or idea brought to
life in the sculpture, what
would it be?

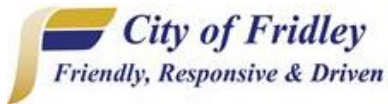
Paying respects to those who survived and those who died on
may 6th 1965.

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:59:27 AM

Brooke Hall

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From: Jotform <noreply@jotform.com>
Sent: Sunday, August 31, 2025 6:43 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit?

Fridley Tigers! It's our mascot. It represents our resilience and strength as a community.

Are there particular natural elements or local culture you would like to see reflected in the sculpture?

The tiger says it all, as Fridley is a melting pot of cultures and it is represented in the diversity of our schools.

If you could see one feeling or idea brought to life in the sculpture, what would it be?

Supporting our people, our community, our children (our schools).

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:59:17 AM

Brooke Hall

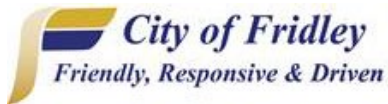
Communications Coordinator

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From: Jotform <noreply@jotform.com>
Sent: Sunday, August 31, 2025 7:53 AM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? River, ox carts, wild rice.

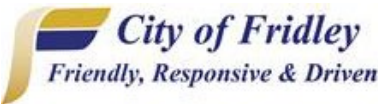
Are there particular natural elements or local culture you would like to see reflected in the sculpture? River, creek, wild rice.

If you could see one feeling or idea brought to life in the sculpture, what would it be? History.

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Quiram, Jesslyn](#); [Maher, Mike](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:59:08 AM

Brooke Hall
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From: Jotform <noreply@jotform.com>
Sent: Friday, August 29, 2025 11:00 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit?

Being in nature, with springbrook nature center, the rice creek area, Moore lake and being on the Mississippi we definitely have solid choices to be a part of nature. We are deemed "friendly Fridley" but I don't feel we live up to that moniker as much.

Are there particular natural elements or local culture you would like to see reflected in the sculpture?

Reclaimed wood, representation of the Mississippi river/rice creek

If you could see one feeling or idea brought to life in the sculpture, what would it be?

Would love to see a beautiful representation of nature. City meets green spaces showing a blend of both worlds. City life with the opportunity to slow down and smell the roses. But a touch of whimsy too.

Examples 2, 12, 17, or 38 in this link.

<https://streetartutopia.com/2025/07/27/when-street-art-meets-nature/>

Or look at project 412 in Detroit Lakes, their latest installation "Of the earth" is a great compliment to the Thomas dambo trolls in the area.

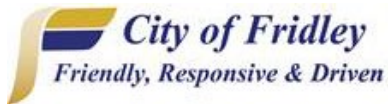
You can [edit this submission](#) and [view all your submissions](#) easily.

|

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:58:59 AM

Brooke Hall

Communications Coordinator
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From: Jotform <noreply@jotform.com>
Sent: Friday, August 29, 2025 8:32 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? Nature, Parks, Family, Diversity

Are there particular natural elements or local culture you would like to see reflected in the sculpture? Rivers & creeks, Trees, Prairie plants, Color, Music, Parks

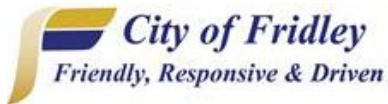
If you could see one feeling or idea brought to life in the sculpture, what would it be? Growing & ever changing, Community, Friendly, Movement

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:58:50 AM

Brooke Hall

Communications Coordinator
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Brooke.Hall@FridleyMN.gov | FridleyMN.gov



From: Jotform <noreply@jotform.com>
Sent: Friday, August 29, 2025 6:50 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit?

Fridley is a great community for outdoor activities and appreciating nature. What about some of those things. How about parts of a bicycle, and a skateboard, how about representations of squirrels, rabbits, trees.

Are there particular natural elements or local culture you would like to see reflected in the sculpture?

What about a composition using metal and wood? What about an interactive sculpture? How about you can spin the bike wheel and you can use a lever to make the squirrel go up a tree trunk.

If you could see one feeling or idea brought to life in the sculpture, what would it be?

Fridley is nature friendly.

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:58:42 AM

Brooke Hall

Communications Coordinator

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From: Jotform <noreply@jotform.com>
Sent: Friday, August 29, 2025 3:18 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols
do you feel represent
Fridley or Fridley's
community spirit?

The diversity of cultures represented in Fridley

Are there particular natural
elements or local culture
you would like to see
reflected in the sculpture?

The Mississippi River

If you could see one
feeling or idea brought to
life in the sculpture, what
would it be?

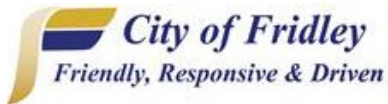
Unity; a community that is strong because of our differences

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Quiram, Jesslyn](#); [Maher, Mike](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:58:34 AM

Brooke Hall

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From: Jotform <noreply@jotform.com>
Sent: Friday, August 29, 2025 2:53 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? Nature, the Mississippi river and Moore lake

Are there particular natural elements or local culture you would like to see reflected in the sculpture? Lakeshore plants like cattails and tall grasses with birds

If you could see one feeling or idea brought to life in the sculpture, what would it be? Calm nature

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:58:13 AM

Brooke Hall
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From: Jotform <noreply@jotform.com>
Sent: Friday, August 29, 2025 1:12 AM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? Cultural diversity

Are there particular natural elements or local culture you would like to see reflected in the sculpture? Multiple cultures

If you could see one feeling or idea brought to life in the sculpture, what would it be? Community

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Quiram, Jesslyn](#); [Maher, Mike](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:58:06 AM

Brooke Hall

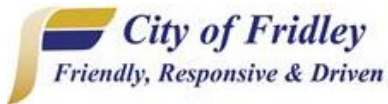
Communications Coordinator

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From: Jotform <noreply@jotform.com>
Sent: Thursday, August 28, 2025 6:57 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? Small town feel, Mississippi River.

Are there particular natural elements or local culture you would like to see reflected in the sculpture? The Mississippi River, birds, and we have beautiful green spaces throughout.

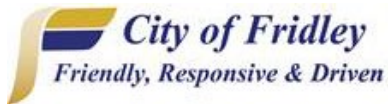
If you could see one feeling or idea brought to life in the sculpture, what would it be? Nature.

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:57:55 AM

Brooke Hall

Communications Coordinator
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 Direct: 763-572-3548
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Brooke.Hall@FridleyMN.gov | FridleyMN.gov



From: Jotform <noreply@jotform.com>
Sent: Thursday, August 28, 2025 6:28 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? Nature/water, cultural diversity

Are there particular natural elements or local culture you would like to see reflected in the sculpture? River/Creek, owls, turkeys

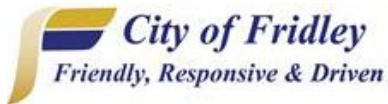
If you could see one feeling or idea brought to life in the sculpture, what would it be? People coming together in nature!

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:57:44 AM

Brooke Hall

Communications Coordinator
 City of Fridley
 Direct: 763-572-3548
 7071 University Ave. N.E., Fridley, MN 55432
Brooke.Hall@FridleyMN.gov | FridleyMN.gov



From: Jotform <noreply@jotform.com>
Sent: Thursday, August 28, 2025 3:08 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? Diversity. Interconnectedness. Work ethic.

Are there particular natural elements or local culture you would like to see reflected in the sculpture? Osprey, eagles, swans and herons.
 The intersection of rivers, creeks, and highways.
 The full breadth of seasons and temperatures.

If you could see one feeling or idea brought to life in the sculpture, what would it be? Together on the river.

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Hall, Brooke](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: FW: Commons Park Public Art Opportunity
Date: Tuesday, September 2, 2025 8:57:39 AM

Brooke Hall

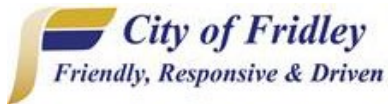
Communications Coordinator

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Direct: 763-572-3548

7071 University Ave. N.E., Fridley, MN 55432

Brooke.Hall@FridleyMN.gov | FridleyMN.gov



From: Jotform <noreply@jotform.com>
Sent: Thursday, August 28, 2025 3:07 PM
To: City of Fridley Communications Division <communications@fridleymn.gov>
Subject: Re: Commons Park Public Art Opportunity



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? Racial diversity, parks/outdoors/wildlife, garage sales! :D

Are there particular natural elements or local culture you would like to see reflected in the sculpture? Mississippi River!

If you could see one feeling or idea brought to life in the sculpture, what would it be? Inter generational family

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From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Thursday, September 4, 2025 1:41:16 PM



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? Helping and supporting. Especially of people of color.

Are there particular natural elements or local culture you would like to see reflected in the sculpture? Water representation because of the Mississippi and Rice Creek

If you could see one feeling or idea brought to life in the sculpture, what would it be? Joy

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From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Thursday, September 4, 2025 11:19:24 AM



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit? Water, trees, community

Are there particular natural elements or local culture you would like to see reflected in the sculpture? Trees/water

If you could see one feeling or idea brought to life in the sculpture, what would it be? Calming

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Thursday, September 25, 2025 7:36:19 PM



Commons Park Public Art Opportunity

What themes or symbols do you feel represent
Fridley or Fridley's community spirit? Spend the money somewhere else

Are there particular natural elements or local culture you would like to see reflected in the sculpture? Spend elsewhere

If you could see one feeling or idea brought to life in the sculpture, what would it be? Spend else where

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Thursday, September 25, 2025 8:29:23 AM



Commons Park Public Art Opportunity

What themes or symbols
do you feel represent
Fridley or Fridley's
community spirit?

Inclusion, Acknowledging the indigenous land we are on,
education,

Are there particular natural
elements or local culture
you would like to see
reflected in the sculpture?

The rice creek, Mississippi River,

If you could see one feeling
or idea brought to life in the
sculpture, what would it be?

A knowing our indigenous roots and moving toward a wisdom
progressive future

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Wednesday, September 24, 2025 8:57:14 AM



Commons Park Public Art Opportunity

What themes or symbols
do you feel represent
Fridley or Fridley's
community spirit?

Friendly Fridley
Meandering Waters representing the changes of time that
keep Fridley a vital city and a good place to live. Moore Lake
for its grounding, calm and steady influence.

Are there particular natural
elements or local culture
you would like to see
reflected in the sculpture?

Mississippi River, Rice Creek, Springbrook Creek, Glen Creek.
The water of Moore Lake.

If you could see one feeling
or idea brought to life in the
sculpture, what would it be?

A friendly community embraced by beautiful waters.

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Tuesday, September 23, 2025 11:32:14 PM



Commons Park Public Art Opportunity

What themes or symbols do you feel represent
Fridley or Fridley's community spirit? Diversity. Tigers. Families.

If you could see one feeling or idea brought to life in the sculpture, what would it be? Inclusion

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Tuesday, September 23, 2025 10:48:09 PM



Commons Park Public Art Opportunity

What themes or symbols do you feel represent Fridley or Fridley's community spirit?

Public art is not a valuable use of my tax dollars. Public art should be a donation from a local artist.

Are there particular natural elements or local culture you would like to see reflected in the sculpture?

No. I would like you to not spend my tax dollars on art when we can't fully fund raises and equipment for for our police officers and firefighters.

If you could see one feeling or idea brought to life in the sculpture, what would it be?

Imaginary. Non-existent and free. This is not a necessary expense and an irresponsible use of our tax dollars.

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From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Tuesday, September 23, 2025 10:31:17 PM



Commons Park Public Art Opportunity

If you could see one
feeling or idea brought to
life in the sculpture, what
would it be?

The diversity of our community.

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Tuesday, September 23, 2025 10:02:31 PM



Commons Park Public Art Opportunity

What themes or symbols
do you feel represent
Fridley or Fridley's
community spirit?

Water because of Moore lake, the river and rice creek. Sand,
the soil is very sandy here and much of the area near Moore
lake was once sand dunes. Weather is also an iconic thing in
Fridley, there was a couple large tornados (one near
commons park) that could be a neat theme.

Are there particular natural
elements or local culture
you would like to see
reflected in the sculpture?

I'd love for the art to be done by a local artist.

If you could see one feeling
or idea brought to life in the
sculpture, what would it be?

Community

You can [edit this submission](#) and [view all your submissions](#) easily.

From: [Jotform](#)
To: [Maher, Mike](#); [Quiram, Jesslyn](#)
Subject: Re: Commons Park Public Art Opportunity
Date: Tuesday, September 23, 2025 7:23:26 PM



Commons Park Public Art Opportunity

What themes or symbols
do you feel represent
Fridley or Fridley's
community spirit?

Water fowl
Wetland animals
Prairie plants
Diversity

Are there particular natural
elements or local culture
you would like to see
reflected in the sculpture?

Anything that reflects our lakes, rivers and creeks I think would
be very fitting!

If you could see one feeling
or idea brought to life in the
sculpture, what would it be?

Togetherness, working together, community

You can [edit this submission](#) and [view all your submissions](#) easily.



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Joe Starks, Finance Director/City Treasurer

Title

Resolution No. 2025-169, Certifying the Final Tax Levy Requirements for 2026 to the County of Anoka

Background

On September 22, 2025, the City Council (Council), pursuant to the City Charter and Minnesota Statutes § 275.065, certified the Proposed 2026 Property Tax Levy (Proposed Levy) to the County Auditor (Resolution No. 2025-114). Using the Proposed Levy, the County Auditor mailed parcel-specific notices of proposed property taxes to all property owners for the upcoming year, along with the time and location for the annual Truth-in-Taxation (TNT) Hearing for the City of Fridley (City). On December 8, 2025, the Council conducted the TNT Hearing for taxes payable in 2026.

Pursuant to Minnesota Statutes § 275.07, the Council must also certify a Final Property Tax Levy (Final Levy) to the county auditor on or before December 26, 2025 (five working days after December 20 of each year). As outlined below, the property tax levy supports four separate budget areas.

Property Tax Levy History and Detail				
Levy Component	2025	2026P	26-25 Change %	Change \$
General Fund	16,098,360	17,304,600	7.49%	1,206,240
IT Capital Projects Fund	86,261	89,700	3.99%	3,439
SNC Fund	581,268	604,500	4.00%	23,232
Bonded Indebtedness (2017A & 2022A)	4,911,706	4,961,600	1.02%	49,894
Totals	21,677,595	22,960,400	5.92%	1,282,805

Based on the discussions to date, staff recommend the Council adopt the attached resolution certifying a Final Levy of \$22,960,400, or an overall increase of approximately 5.92% or \$1,282,805 compared to the previous year. Since the change in the property tax levy for the General Fund exceeds 5%, the Fridley City Charter § 7.02.1 requires the Council to adopt the attached resolution with "an affirmative vote of at least four members of the Council."

Financial Impact

Staff estimate that City property taxes for a residential homestead, with a median assessed value of \$296,400 for 2026 (compared to approximately \$288,900 for 2025), may increase by approximately \$139, from about \$1,241 for 2025 to about \$1,380 for 2026. These projections are based on property tax information received by Anoka County to use for the Truth-in-Taxation public hearing.

Vision Statement

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

Recommendation

Staff recommend the approval of Resolution No. 2025-169, Certifying the Final Tax Levy Requirements for 2025 to the County of Anoka.

Focus on Fridley Strategic Alignment

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

Attachments and Other Resources

- Resolution No. 2025-169

Vision Statement

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

Resolution No. 2025-169

Certifying the Final Tax Levy Requirements for 2026 to the County of Anoka

Whereas, the Fridley City Charter § 7.02 grants the City of Fridley (City) the power to raise money by taxation pursuant to the laws of the State of Minnesota; and

Whereas, Minnesota Statute § 275.07, subd. 1 requires the City to certify its final tax levy requirements to Anoka County on or before December 26, 2025 (five working days after December 20) in each year; and

Whereas, the City has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2017A in the amount of \$151,331 and authorizes the County Auditor to cancel \$151,331 of the related Bond Levy for taxes payable in 2026, leaving a balance of \$3,027,400 for taxes payable 2026 for Series 2017A; and

Whereas, the City has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2022A in the amount of \$96,710 and authorizes the County Auditor to cancel \$96,710 of the related Bond Levy for taxes payable in 2026, leaving a balance of \$1,934,200 for taxes payable 2026 for Series 2022A.

Now therefore, be it resolved, that the City Council of the City of Fridley hereby certifies to the County of Anoka, State of Minnesota, the following final tax levy to be levied in 2025 for collection in the year 2026:

Final 2026 Property Tax Levy	
Levy Component	Amount
General Fund	\$ 17,304,600
Information Technology Capital Projects Fund	89,700
Springbrook Nature Center Fund	604,500
Bonded Indebtedness (2017A & 2022A)	4,961,600
Total	\$ 22,960,400

Be it further resolved, that the City Council authorizes the City Manager, or their designee, to transmit a certified copy of this resolution to the County of Anoka, Minnesota.

Passed and adopted by the City Council of the City of Fridley this 22nd day of December, 2025.

Dave Ostwald – Mayor

Attest:

Melissa Moore – City Clerk



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Joe Starks, Finance Director/City Treasurer

Title

Resolution No. 2025-170, Approving a Budget for the Fiscal Year 2026 and the 2026-2030 Capital Investment Program

Background

Pursuant to the Fridley City Charter §§ 7.04 - 7.05, the Fridley City Council (Council) shall adopt an annual budget for the General and Special Revenue Funds as well as all funds as identified by the City Manager. Generally, these sections also control the format and adoption process for the budget. On September 22, 2025, the Council adopted the Proposed 2026 General Fund Budget consistent with these requirements (Resolution No. 2025-114). Additionally, the Council conducted several budget meetings throughout the year.

On December 8, 2025, the Council, conducted the required Truth-in-Taxation (TNT) Meeting, which allowed members of the public to discuss the Proposed 2026 Budget, Proposed 2026-2030 Capital Investment Program (CIP) and Proposed 2026 Property Tax Levy in advance of final adoption. There were no suggestions or changes as a result of the TNT Meeting.

The Proposed 2026 Budget maintains service levels as determined by the Council. The expenditures of the Proposed 2026 Budget total \$76,084,100, supported by \$61,172,700 of revenues. Due to this difference, the City will make use of cash and fund balances to support planned capital expenditures.

Financial Impact

Based on the 2026 budget for all City funds, a planned, negative variance of \$14,911,400 across all budgeted funds is reflected. To support these costs, the City plans to make use of a variety of internal funding sources, including but not limited to the use of \$6,801,000 from various capital project funds, namely \$4,554,600 from the Parks Capital Projects Fund from bond proceeds received in 2022 for the Park System Improvement Plan, as well as \$7,890,100 from enterprise funds for capital outlay projects.

Recommendation

Staff recommend the approval of Resolution No. 2025-170, Approving a Budget for the Fiscal Year 2026 and the 2026-2030 Capital Investment Program.

Vision Statement

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

Focus on Fridley Strategic Alignment

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

Attachments and Other Resources

- Resolution No. 2025-170
- Proposed 2026 Budget
- Proposed 2026-2030 CIP

Vision Statement

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

Resolution No. 2025-170**Approving a Budget for the Fiscal Year 2026 and the 2026-2030 Capital Investment Program**

Whereas, the City Manager presented a Proposed 2026 Budget and Proposed 2026-2030 Capital Investment Program as stipulated by the Fridley City Charter (Charter) § 7.04 to the Fridley City Council (Council) for their review and consideration; and

Whereas, the Proposed 2026 Budget and its associated volumes and appendices provide for an effective and orderly allocation of financial resources; and

Whereas, on December 8, 2025, consistent with the Charter § 7.05, the Council held a public meeting to give interested citizens a reasonable amount of time in which to be heard, and an opportunity to ask questions prior to passage of the final budget; and

Whereas, the Council concluded that the 2026 Budget, as proposed, meets the needs of the City and the requirements of the Charter.

Now therefore, be it resolved that the City Council of the City of Fridley hereby approves and adopts the 2026 Budget, and 2026-2030 Capital Investment Program as presented.

Passed and adopted by the City Council of the City of Fridley this 22nd day of December, 2025.

Dave Ostwald – Mayor

Attest:

Melissa Moore – City Clerk



2026

Proposed Budget



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CITY MANAGER BUDGET MESSAGE

12/22/2025

Dear Fridley Community,

The City's 2026 Budget continues to represent a spending plan based on the City Council Vision Statement: *We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.* To fulfill this vision, and through months of planning by City staff and many hours of discussion and review by the City Council, I am pleased to present the attached 2026 Budget.

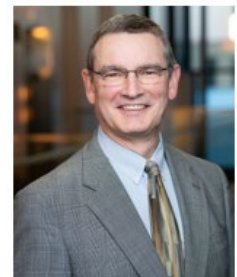
Next year, the City will continue its commitment to improving the quality of life through investments in parks, infrastructure, equipment and people. With the intention of delivering high value for taxes paid, some of the City's priorities for 2026 include: continued major investment in Commons Park, updates to Flanery and Summit Square parks, updates to the City's street, water, sewer and stormwater system to assure reliable infrastructure and continued investment in personnel development focusing on retention and training.

Costs associated with personnel continue to make up the single largest expense within the 2026 Budget. For the General Fund, which is primarily funded through property taxes, personnel costs will increase by 6.1% in 2026. Impacting the increase are labor contracts for the City's four Public Safety labor agreements, planned progression through the City's compensation plan for union and non-union personnel, 2 elections in 2026 (0 in 2025), addition of an embedded social worker previously fully offset by a federal grant, 2 new school resource officers fully reimbursed by Fridley Public Schools, the addition of the Fire Intern Program (previously fully offset by grant funds), additional Park & Recreation staffing and additional Public Works/Facilities staffing.

Another impact to this year's budget and levy is the reduction of local government aid (LGA) which is revenue the City receives from the State of Minnesota. It was reduced approximately \$302,500 and the levy was increased to make up for a portion of the loss of aid.

The impact of the City's portion of the overall property tax levy is about \$3.78/day to the median value home. The amount represents a \$139 annual increase from last year. Over 1/3 of the increase, or approximately \$51, is due to a tax base/burden shift from Commercial/Industrial and Multifamily to Residential, largely due to a decrease in net tax capacity due to value changes and settled tax court petitions.

Respectfully submitted,
Walter T. Wysopal
City Manager





BUDGET ORGANIZATION

Budget Structure

The 2026 Budget for the City contains the following volumes and supplemental budget documents and/or appendices.

Figure No.1: Budget Structure and Volumes		
Volume No.	Title	Description
I	Budget Overview and Summary	A summary of the overall budget containing a brief history of the organization, demographic and economic trends, organizational structure, budget summaries, major budget assumptions and factors, and analysis and discussion of budget decisions along with a review of fund balances and debt service. The summary also includes discussion of common budget terms and information about any underlying assumptions as appendices, if needed.
II	Budget Detail and Financial Reports	A detailed review of all budgeted revenues and expenditures, including personnel, materials and supplies. The volume represents the adopted budget for the purposes of budget authority and compliance.
III	Capital Investment Program (CIP)	A summary and detailed review of the various capital budgets and funds of the City including individual project analysis, debt service and other considerations. This volume represents the adopted budget for the purposes of budget authority and compliance for all capital project funds. Due to its length, the City compiles the Final 2025–2029 CIP as a separate document.
Other	Financial Management Policies	Each volume and/or section of this budget is adopted in compliance with the various financial management policies as adopted by the City Council. For more information on these policies, please contact the Finance Department.

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BUDGET AUTHORITY

The Budget for the City of Fridley, Minnesota (City, Fridley) for the Fiscal Year beginning January 1, 2026, and ending December 31, 2026.

Pursuant to Section 7.04 and 7.05, and other applicable chapters or sections of the City Charter, this document and its associated volumes and appendices shall be considered the estimates as prepared by the City Manager and the complete financial plan for the City for the ensuing fiscal year. This document contains the sums to be raised and from what sources, and the sums to be spent and for what purposes. For the purposes of compliance, these documents, assembled in three volumes, shall be the Proposed 2026 Budget.

With the support of the City Manager and other staff, the City Council reviewed this budget on April 28, July 28, August 25, September 8, September 22, October 13, October 27, November 24, and December 8, 2025. The City Council and other applicable officials involved in the development of this budget are listed below.

Elected Officials

4 Year Terms
Expiring December

Mayor	David Ostwald	2028
Councilmember At-Large	Patrick Vescio	2028
Councilmember, Ward No. 1	Luke Cardona	2026
Councilmember, Ward No. 2	Ryan Evanson	2026
Councilmember, Ward No. 3	Ann R. Bolkcom	2026

Appointed Officials

City Manager	Walter T. Wysopal
City Attorney, Civil Affairs	Sarah J. Sonsalla
City Attorney, Criminal Affairs	City of Coon Rapids
Assistant City Manager/City Clerk	Melissa M. Moore

Department Directors

Director of Community Development	Paul Bolin
Director of Parks and Recreation	Michael W. Maher
Director of Employee Resources	Rebecca A. Hellegers
Director of Finance and City Treasurer	Joseph A. Starks
Director of Public Safety and Chief of Police	Ryan N. George
Director of Public Works and City Engineer	James P. Kosluchar

Volume No. 1

Budget Overview and Summary



INTRODUCTION AND BUDGET SUMMARY

This section of the 2026 Budget provides information regarding the following budget areas or topics:

- Introduction;
- Budget goals and objectives;
- Budget challenges and issues; and
- Budget-at-a-Glance.

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Introduction

The City of Fridley (City) seeks to provide its residents, businesses and their visitors with a remarkable community. As part of this commitment, the City Council and City Manager strive to provide an organization that meets the expectations and needs of the community through a thoughtful and fiscally responsible annual budget. In order to guide and inform the development of the annual budget, the City relies upon a series of guiding principles and documents, principally the Vision Statement, Organizational Values and the strategic plan, known as Focus on Fridley.

Vision Statement and Organizational Values. In 2015, the City Council adopted the following Vision Statement to generally guide the operations, programs and projects of the City. The City Council reaffirmed this Vision Statement in 2019: *We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.*

The City Council also established three primary Organizational Values to guide the behaviors and culture of the organization. In all things, the City shall be: *Friendly, Responsive and Driven*. These values are always at the center of any discussion about changes in the budget. In fact, any major budget adjustment or request submitted by the City Manager identifies the Organizational Value(s) enhanced by the change.

Focus of Fridley. More specifically, in 2019, the City Council, through two strategic planning workshops, discussed their ideas and thoughts for the City over the next several years. Using these discussions, the City Council eventually compiled a strategic plan, known as Focus on Fridley. Along with several specific projects, the City Council identified five strategic goals or “focus areas” to guide other City initiatives and programs. In no particular order, these Focus Areas are:

- Community Identity and Relationship Building;
- Public Safety and Environmental Stewardship;
- Vibrant Neighborhoods and Places;
- Financial Stability and Commercial Prosperity; and
- Organizational Excellence.

These Focus Areas provide guidance throughout the development of the budget and serve as direction for daily activities and expenditures of the organization. Based on previous practices, the City Council conducted another strategic planning exercise in 2025, which has a similar impact on the budget development process.

Budget Goals and Objectives

Like other local governments, and consistent with the Guiding Principles outlined above, the City Council continues its effort to provide excellent public services at a fiscally responsible cost to the property tax– and utility rate payers. Under these general goals and objectives, the City Council relies upon a series of specific guidelines to inform the development of the annual budget:

- To fund excellent public services at a fiscally responsible cost
- To stabilize ongoing revenues and expenditures, and minimize/eliminate unanticipated variances;
- To maintain structural balance and appropriate cash and fund balance levels;
- To make the best use of existing City resources;
- To set the levy in conjunction with long-term planning;
- To increase accountability and transparency throughout the budget process; and
- To ensure a conservative budgetary approach.

In addition to these activities, the City also strives to improve the financial awareness and literacy of both internal staff and external stakeholders. As such, the City conducts monthly internal meetings to review key financial data and changes in applicable fiscal policies. Additionally, the City conducts or plans to conduct several community events to improve the understanding of the public with respect to City services and to provide an important avenue for the public to express their critiques, ideas and thoughts regarding City operations, projects and ultimately the budget.

Budget Challenges and Issues, Short-Term

Along with the goals and objectives, the City also actively acknowledges and seeks to address various challenges and issues concerning the financial health of the organization. The City further acknowledges that some of these issues may be beyond its exclusive control. However, the City Council works diligently to limit these and other risks for the City and its stakeholders.

Personnel Services. The biggest impact on the 2026 Budget and Levy is personnel services as it encompasses about 78% of the total General Fund expenditures. In the General Fund alone, personnel services expenditures increase about \$1,169,600, or 6.1%, largely due to approved Public Safety labor agreements, proposed progression through the City's compensation plan for union and non-union employees, the creation of an additional step on the City's compensation scale, personnel for 2 elections (0 in 2025), the addition of an embedded social worker (currently grant funded and contracted out; not grant funded in 2026), 2 new School Resource Officers (SROs), additional Park & Recreation staffing and additional Public Works/Facilities staffing.

Inflationary Pressures. Multi-decade high inflation continues to have an impact on the City. The September 2025 inflation rate has generally slowed to 3.0% from a multi-decade high of 9.1% in June 2022. The Federal Reserve has begun decreasing the Federal Funds Rate from a target of 4.50 to 4.75% at this time last year to a current target of 3.75 to 4.00%, with further decreases possible. The impact from inflationary pressures is factored in the 2026 Budget.

Park System Improvement Plan. In 2022, the City issued \$20.7 million in General Obligation Tax Abatement Bonds as a means for financing a majority of the \$30 mil. Park System Improvement Plan (PSIP), with the remaining amount being funded from internal City funds, specifically the Community Investment Fund. The project is estimated to span approximately 8 years. Debt service payments for the bonds were levied beginning in 2023 and will be repaid over 15 years. There was a significant amount of capital expenditures in the Parks Capital Fund beginning in 2023 and continuing for the next several years as the PSIP progresses. For 2026, there is about \$6,204,000 in capital expenditures budgeted for the PSIP.

Additional information related to the Park System Improvement Plan can be found at: [Park System Improvement Plan - City of Fridley](#).

State Aids and Grants. The State of Minnesota (State) provides the City with various financial aids to defray the costs of certain activities and programs, including, but not limited to Local Government Aid (LGA), Municipal State Aid (MSA) and Police State Aid. These various funding sources tend to fluctuate based on the financial health of the State and political will of elected State officials. To protect the City and its operations from this volatility, the City has limited the reliance on these types of aid for General Fund revenues and allocates roughly 60% to capital project funds. Similar to the Adopted 2025 Budget, the 2026 Budget appropriates approximately 11% of these funding sources, including about 3% from LGA, to the General Fund, satisfying the desire of the City Council. For 2026, total LGA was reduced by approximately \$302,000 and while the levy was increased to account for a portion of the reduction, it was mitigated by the City limiting its reliance on it.

Economic Health. In addition to thoughtfully budgeting State funding sources, the City also actively monitors the statuses of the local, regional, national and international economies. The City remains home to several national and international corporations. In fact, as of assessment year 2025, taxes payable year 2026, commercial and industrial uses account for almost 47% of the property tax base. As such, any downturn in the economy, particularly the manufacturing sector, will have an impact on the City. The City continues efforts to diversify its property tax base through several redevelopment efforts, most notably through the addition of single- and multi-family housing. In fact, between 2016 and 2022, the City added approximately 1,046 units of housing.

The 2026 Budget assumes a period of conservatively modest economic growth while keeping in mind the impacts of inflation and corresponding policy action. As mentioned, inflation has generally slowed, albeit much more prolonged, making the possibility of further federal funds rate decreases a possibility. While federal funds rate decreases can stimulate economic growth, they can have a negative impact on City revenues with lower investment rate earnings. Conservative revenue projections are included in this proposal to align with conservative growth projections of the economy.

Budget Challenges and Issues, Long–Term

Apart from these short–term considerations, the City must also weigh several long– or longer–term issues and/or goals against the immediate needs of the organization and/or community. Generally, the 2026 Budget successfully balanced these needs and provided an opportunity for the City to either address or move toward addressing these challenges.

Park System Improvement Plan. As mentioned above, in 2022, the City issued \$20.7 million in General Obligation Tax Abatement Bonds as a means for financing a majority of the \$30 mil. Park System Improvement Plan (PSIP), with the remaining amount being funded from internal City funds, specifically the Community Investment Fund. The project is estimated to span approximately 8 years. Debt service payments for the bonds were levied beginning in 2023 and repaid over 15 years. There will continue to be a significant amount of capital expenditures in the Parks Capital Fund which began in 2023 and will continue for many years as the PSIP progresses.

Additional information related to the Park System Improvement Plan can be found at <https://www.ci.fridley.mn.us/1412/Park-System-Improvement-Plan>

Demands for Service. As the population of the City continues to increase and become more diverse, the City will experience new and greater demands for programs and services. For example, an increasing population will result in a need for more public safety personnel and equipment, and place greater stress on City infrastructure. Understanding these dynamics will be key for ensuring the appropriate use of City resources.

To address this challenge, the City continues to explore various strategies and programs, such as the formation of a continuous improvement effort, known as the Project Management Team, to eliminate waste and improve the efficiency of City services. More specifically, the City constructed a new Fridley Civic Campus, which opened in 2018, to provide the organization with facilities to respond to the increasing demand for City services.

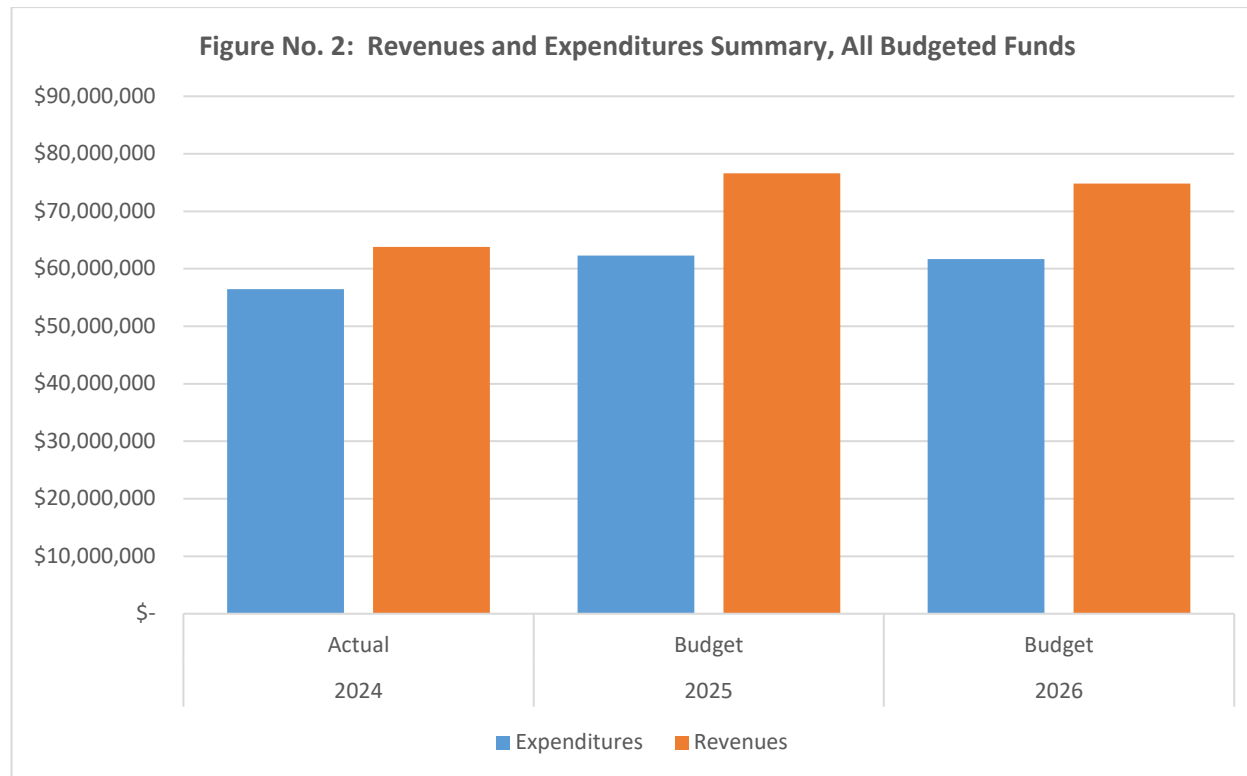
Organizational Competitiveness. Like any local government or private business, the City strives to maintain its competitiveness with surrounding communities within a variety of areas, such as local amenities, quality of services, property tax rates and public utility rates. The City regularly reviews the activities and costs–of–living of area municipalities to ensure a strong return on investment for residents and businesses. In addition to these efforts, the City Council and City Manager work diligently to make the City an excellent place to work with competitive pay and benefits to both attract and retain a talented workforce. Additionally, in 2021 and 2022, the City reviewed the Compensation Plan with the assistance of an external consultant. The review included a benchmark market analysis and Compensation Plan design adjustments. The plan was implemented in 2022 with 2022 budget authority. The City will continue to be thoughtful in supporting both competitive wages and property taxes through the thoughtful reallocation of existing financial resources.

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Budget-at-a-Glance

The 2026 Budget authorizes up to \$76,084,100 of expenditures for all budgeted funds, a decrease of about \$504,200, or less than 1.0% compared to the previous year. Generally, this change reflects a series of budget adjustments among the various budget categories, most notably a decrease in capital project expenditures for 2026.

The 2026 Budget supports these expenditures with \$61,172,700 of revenues across all budgeted funds, a decrease of about \$1,113,400, or about 1.8% compared to the previous year.



Based on these changes, the 2026 Budget reflects a planned, negative variance of \$14,911,400 across all budgeted funds. To support these costs, the City plans to make use of a variety of internal funding sources, including but not limited to:

- \$6,801,000 of fund balance from various Capital Project Funds (mainly due to projects using the fund balance related to bond proceeds received in 2022 for the Park System Improvement Plan);
- About \$7,890,100 of fund balance from various Enterprise Funds (for capital outlay projects)

Generally, these uses of fund balance support capital projects as outlined in the 2026–2030 Capital Investment Program (CIP). The City typically plans for these capital projects over a series of years, often accruing fund balances specifically to support their extraordinary costs. The City may also support these projects through the use of debt or interfund loans. Simply put, the City planned to use its “savings” for these needs. The table on the previous page outlines the various funding sources and expenditure areas for all budgeted funds.

Summary (Enterprise and Governmental Funds)

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ 15,400,628	\$ 16,785,800	\$ 18,018,800	\$ 18,745,000	\$ 19,715,464
42 - Special Assessments	657,948	800,400	620,200	480,200	695,200
43 - Licenses and Permits	1,052,073	1,377,600	1,235,600	1,217,200	1,202,900
44 - Intergovernmental	9,520,014	12,732,300	8,193,900	5,175,700	5,957,000
45 - Charges for Services	3,754,452	3,765,100	3,970,200	4,128,900	4,294,036
46 - Fines and Forfeitures	150,309	152,000	172,300	153,800	153,800
47 - Miscellaneous	2,782,649	1,117,900	1,290,700	1,169,100	1,161,600
48 - Proprietary Revenue	20,344,690	21,238,100	20,903,100	22,266,984	23,780,836
49 - Other Financing Sources	2,788,653	4,316,900	6,767,900	6,813,400	6,180,400
Total Revenues	\$ 56,451,416	\$ 62,286,100	\$ 61,172,700	\$ 60,150,284	\$ 63,141,236
Expenditures					
50 - Cost of Goods Sold	\$ 4,410,181	\$ 4,525,000	\$ 4,228,100	\$ 4,249,200	\$ 4,270,400
61 - Personnel Services	21,312,011	23,164,700	24,517,900	25,259,500	26,352,800
62 - Supplies	1,505,935	1,751,100	1,711,100	1,766,500	1,829,300
63 - Other Services & Charges	15,281,361	20,830,300	16,872,000	17,623,000	18,500,500
70 - Capital Outlay	18,671,079	24,409,000	26,834,600	11,943,200	12,654,300
72 - Lease/SBITA	1,292,521	-	-	-	-
80 - Debt Service	162,551	998,000	1,187,900	942,300	946,200
99 - Other Financing Uses	1,177,804	910,200	732,500	738,260	744,250
Total Expenditures	\$ 63,813,443	\$ 76,588,300	\$ 76,084,100	\$ 62,521,960	\$ 65,297,750
Net Fund Balance Supported	\$ (7,362,027)	\$ (14,302,200)	\$ (14,911,400)	\$ (2,371,676)	\$ (2,156,515)

Governmental Funds and Enterprise Funds. The City maintains two primary sets of funds: 1) governmental funds; and 2) proprietary funds. Governmental funds account for typical government programs and tax-supported operations. For the 2026 Budget, governmental funds comprise approximately 60.6% and 57.9% of all budgeted revenues and expenditures, respectively. In total, the 2026 Budget authorizes governmental fund revenues totaling \$37,046,200 and expenditures totaling \$44,067,500, or an increase of 3.6% and a decrease of 3.6%, respectively, compared to 2025. The table on the next page outlines government fund activities between 2024 and the 2028 forecasted year.

In total, the 2026 Budget anticipates a \$5,759,300 use of fund balance in governmental funds. Generally, the use of fund balance may be attributed to the use of \$7,021,300 from various capital project funds, namely \$4,554,600 from the Parks Capital Projects Fund. This is the usage of bond proceeds received in 2022 to pay for costs associated with the approved Park System Improvement Plan (PSIP). These uses of fund balance are the result of long-planned capital projects, as well as bond proceeds received in 2022, and consistent with previous City practices regarding the financing of capital projects. It is important to note that governmental funds include the General, Special Revenue and Capital Projects Funds.

Per the Government Accounting Standard Board, enterprise funds “are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility.” At present, the City maintains four such funds to support three public utilities and the municipal liquor enterprise. The table two pages down summarizes these funds between 2024 and the 2028 forecasted year.

For the 2026 Budget, Enterprise funds comprise approximately 39.4% and 42.1% of all budgeted revenues and expenses, respectively. In total, the 2026 Budget authorizes Enterprise fund revenues totaling \$24,126,500, or a decrease of about 2,389,00 or 9.0%. Expenses total \$32,016,600, or an increase of about \$1,125,200 or 3.6%, compared to 2025. The changes in expenses are the result of an increase in capital outlay of planned in 2026, with the Locke Park Granular Activated Carbon upgrade project a large one, for which the City received low interest financing and 50% loan forgiveness (grant). The decrease in revenue is largely related to a reduction in intergovernmental aid as the City received a state grant for the Sylvan Hills Stormwater Project in 2025, as well as a reduction in liquor store revenue due to a continued reduction in sales coming down from historic levels during the pandemic.

Governmental Funds

	2024	2025	2026	2027	2028
Revenues	Actual	Budget	Budget	Forecast	Forecast
41 - Taxes	\$ 15,400,628	\$ 16,785,800	\$ 18,018,800	\$ 18,745,000	\$ 19,715,464
42 - Special Assessments	657,897	800,000	620,000	480,000	695,000
43 - Licenses and Permits	1,052,073	1,377,600	1,235,600	1,217,200	1,202,900
44 - Intergovernmental	7,224,791	10,961,800	8,193,900	5,175,700	5,957,000
45 - Charges for Services	3,752,062	3,763,600	3,968,200	4,126,800	4,291,836
46 - Fines and Forfeitures	150,309	152,000	172,300	153,800	153,800
47 - Miscellaneous	1,937,529	912,900	1,019,500	907,800	900,300
49 - Other Financing Sources	2,519,758	1,016,900	3,817,900	3,863,400	6,180,400
Total Revenues	\$ 32,695,047	\$ 35,770,600	\$ 37,046,200	\$ 34,669,700	\$ 39,096,700
Expenditures					
61 - Personnel Services	\$ 18,452,492	\$ 20,162,800	\$ 21,372,000	\$ 21,987,800	\$ 22,950,300
62 - Supplies	1,037,079	1,153,000	1,178,200	1,212,600	1,253,500
63 - Other Services & Charges	5,109,482	9,938,400	5,563,200	5,643,000	5,806,800
70 - Capital Outlay	8,570,151	13,921,000	15,610,100	50,000	50,000
72 - Lease/SBITA	1,292,521	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	789,304	521,700	344,000	349,760	355,750
Total Expenditures	\$ 35,251,029	\$ 45,696,900	\$ 44,067,500	\$ 29,243,160	\$ 30,416,350
Net Fund Balance Supported	\$ (2,555,982)	\$ (9,926,300)	\$ (7,021,300)	\$ 5,426,540	\$ 8,680,350

Enterprise Funds

	2024	2025	2026	2027	2028
Revenues	Actual	Budget	Budget	Forecast	Forecast
42 - Special Assessments	\$ 51	\$ 400	\$ 200	\$ 200	\$ 200
44 - Intergovernmental	2,295,223	1,770,500	-	-	-
45 - Charges for Services	2,390	1,500	2,000	2,100	2,200
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	845,120	205,000	271,200	261,300	261,300
48 - Proprietary Revenue	20,344,690	21,238,100	20,903,100	22,266,984	23,780,836
49 - Other Financing Sources	268,895	3,300,000	2,950,000	2,950,000	-
Total Revenues	\$ 23,756,369	\$ 26,515,500	\$ 24,126,500	\$ 25,480,584	\$ 24,044,536
Expenditures					
50 - Cost of Goods Sold	\$ 4,410,181	\$ 4,525,000	\$ 4,228,100	\$ 4,249,200	\$ 4,270,400
61 - Personnel Services	2,859,519	3,001,900	3,145,900	3,271,700	3,402,500
62 - Supplies	468,856	598,100	532,900	553,900	575,800
63 - Other Services & Charges	10,171,879	10,891,900	11,308,800	11,980,000	12,693,700
70 - Capital Outlay	10,100,928	10,488,000	11,224,500	11,893,200	12,604,300
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	162,551	998,000	1,187,900	942,300	946,200
99 - Other Financing Uses	388,500	388,500	388,500	388,500	388,500
Total Expenditures	\$ 28,562,414	\$ 30,891,400	\$ 32,016,600	\$ 33,278,800	\$ 34,881,400
Net Fund Balance Supported	\$ (4,806,045)	\$ (4,375,900)	\$ (7,890,100)	\$ (7,798,216)	\$ (10,836,864)



ORGANIZATION AND BUDGET OVERVIEW

This section of the 2026 Budget provides information regarding the following budget areas or topics:

- Brief history;
- Land use information;
- Demographic and economic trends;
- Organizational governance and structure;
- Financial policies and procedures; and
- Budget assumptions and considerations;
- Property tax levy analysis; and
- Debt service.

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Brief History of the City of Fridley

As with most urban areas, the City may trace its initial settlement to its proximity to the Mississippi River and its tributaries, principally Rice Creek. In fact, the original name for the community was Manomin, a variant on an Ojibwe word meaning “wild rice” or “wild river.” In the early years, traders used Mississippi River to bring their goods to market. The fur trading route along Mississippi River became known as the Red River Ox Cart Trail, which would later become a military road between Point Douglas and Fort Ripley. The area would become Fridley was a key ferry crossing of the Mississippi River established in 1854. In 1879, the area or township was renamed for one of its early settlers and land holders, Abram Fridley. The military road, now known East River Road, developed into a center of commerce, particularly at the confluence of Rice Creek and the Mississippi River.

In 1949, Fridley Township incorporated as a village, which the community now celebrates during its annual “49er Days” festival. In 1957, the Village of Fridley officially incorporated as a “home rule” municipality and became the fourteenth largest community in the State of Minnesota (State) by 1965, due part to rapid post–World War II expansion. In that same year, the City experienced two natural disasters – a significant flood of the Mississippi River a series of tornadoes on May 6, 1965, which destroyed about one out of every four homes. Despite these events, the community rebuilt and continues to grow to this day.

Land Use and Development History

Apart from the access to water transportation, the City also enjoyed access to modern conveyances, most notably the St. Paul and Pacific Railroads – the forerunners of the Burlington Northern Santa Fe (BNSF) Railway Company. Additionally, the City maintained access to Minneapolis via two streetcar lines, which allowed people to commute to and from their places of employment. With the development of the interstate highway system, and the conversion of State Highway 100 into Interstate 694, the City enjoyed access to another significant transportation route. As such, other State, Anoka County (Anoka) and local routes developed around Interstate 694, including East River Road, State Trunk Highways 47 (University Avenue) and 65 (Central Avenue).

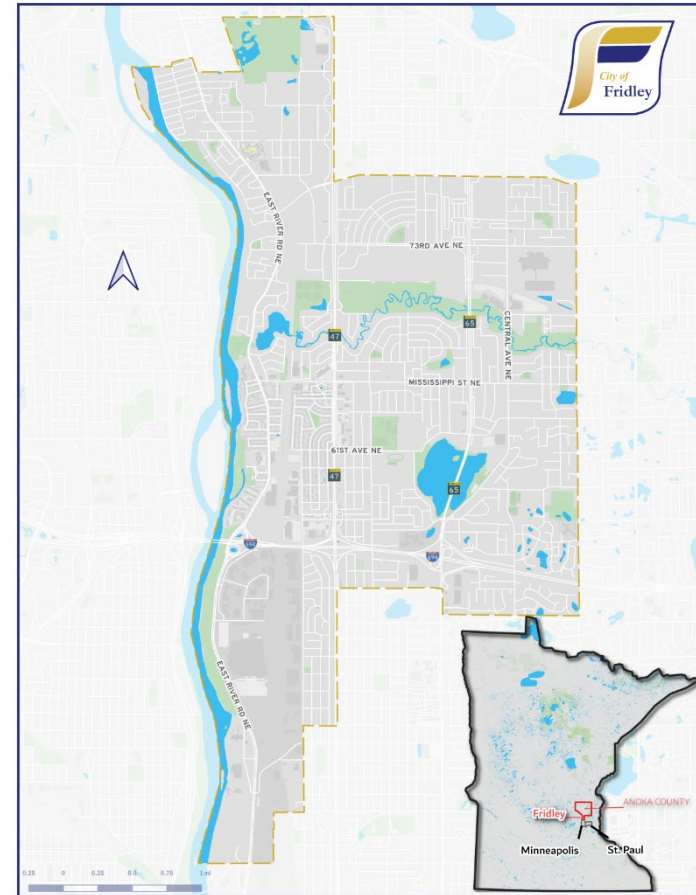


Figure No. 3: Fridley Map

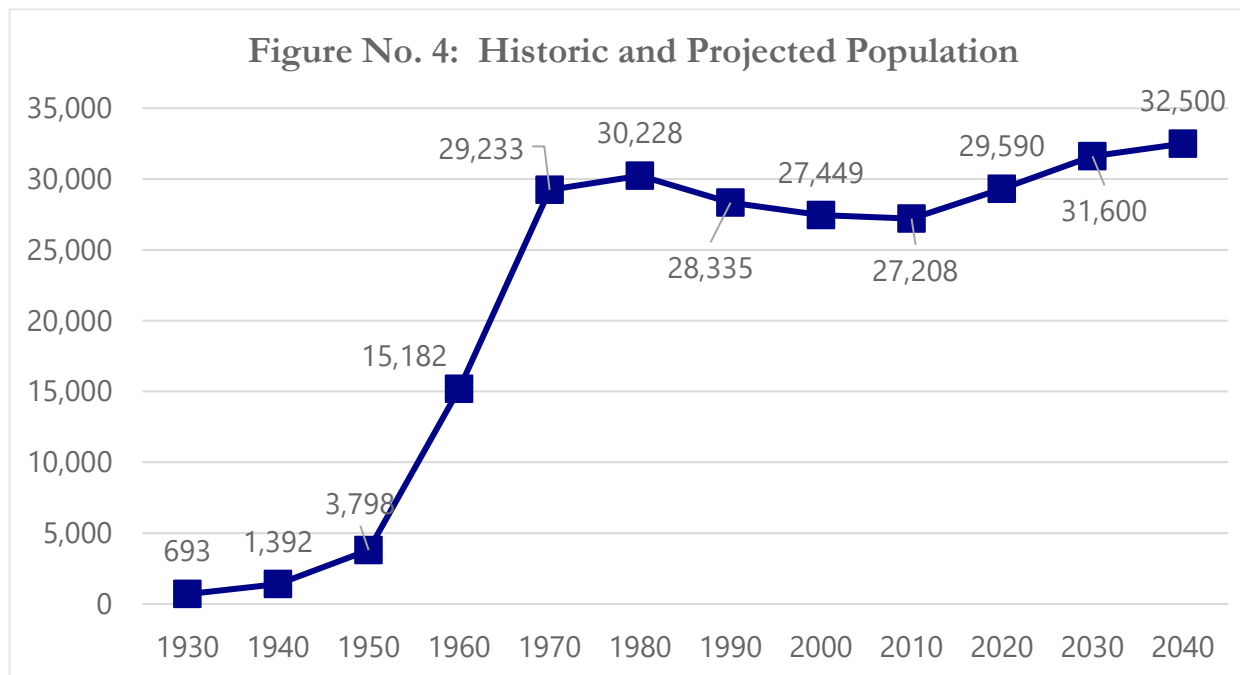
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These roadways, combined with a major railway access and many public transportation options, make the City a transportation hub attracting considerable commercial and industrial development. The physical divisions created by these features create other development, infrastructure and planning challenges, which the City still addresses to this day and may be reflected in this budget. At present, the City covers a jurisdiction of approximately 11 square miles. Given the size of the community, and its status as a first-ring suburb, the Metropolitan Council, a regional planning agency, considers the City to be completely developed.

Demographic and Economic Trends

Following the expansion of transportation infrastructure, and the momentum built from the war-time economy, the City quickly converted from principally agricultural activities and uses to industrial ones. With the location of these significant centers of employment, the City attracted thousands of new residents and rapidly changed into a full-service, fully-developed community. Since 1970, its population has been at or near approximately 28,000 residents. Based on the 2020 Census, the City remains home to about 29,590 people. However, with a planned increase in density, the City projects the population to increase by about 9.8% to 32,500 by 2040.



Age. Along with this projected increase, the City anticipates the age of the population to decrease on average in the immediate future. As of 2019 (the latest year of Census data readily available), about 50% of the population remains below the age 35, while about 20% is above the age 60. Between 2017 and 2019, the Median Age for the City decreased from 36.9 years to 35.4 years, respectively. As such, the average age of the population remains below the average for the State. Figure No. 5 outlines the age ranges of the community.

Race. While the population of the City continues to decrease in average age, it also continues to become more ethnically and racially diverse. In fact, as of the 2000 Census, nearly 89% of the population identified as white or Caucasian, compared to about 69% in 2019. In that same time period, the fastest growing racial group was those identifying as Black or African American increasing from 3.4% of the population in 2000 to just over 16% in 2019. The City anticipates these trends to continue for the foreseeable future. Figure No. 6 provides a breakdown of the total population by race.

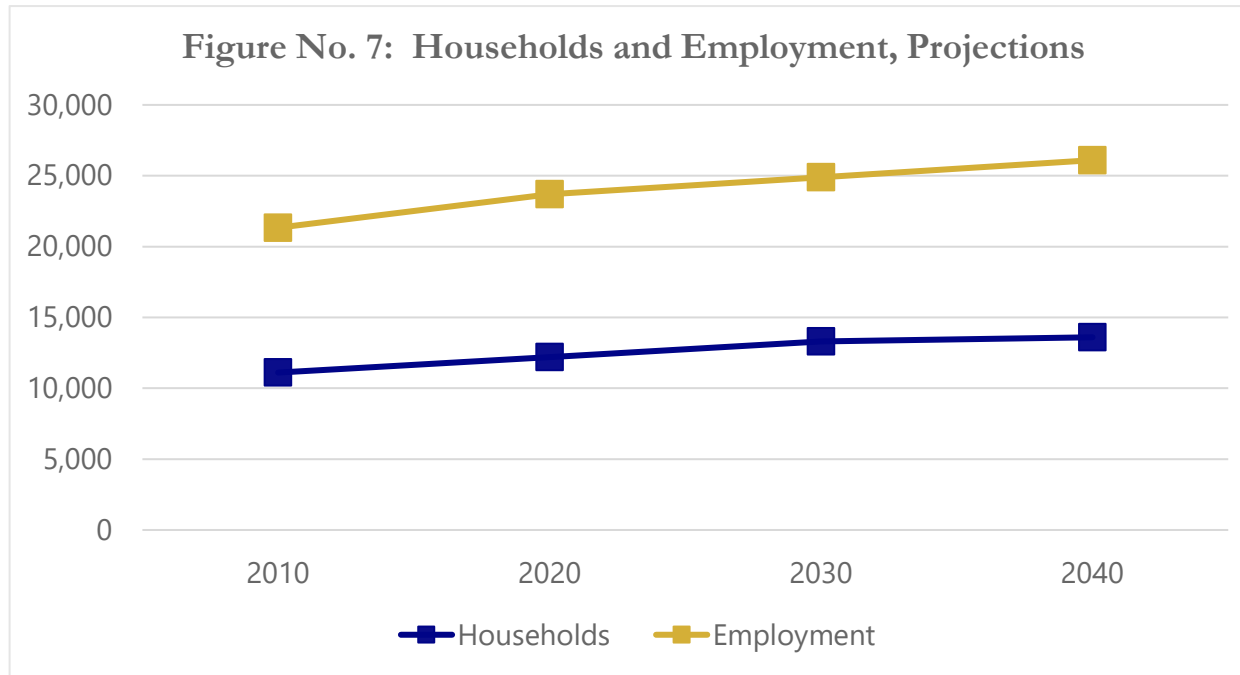
Figure No. 6: Total Population by Race			
Race	2000	2010	2019
White	88.7%	81.9%	68.8%
Black or African American	3.4%	12.4%	16.3%
American Indian/Alaska Native	0.8%	2.4%	1.6%
Asian	3.0%	5.4%	5.6%
Some Other Race	1.2%	0.0%	3.8%
Two or More Races	2.9%	3.0%	3.9%
Total Population	27,449	27,208	29,590*

Figure No. 5: Total Population by Age Group		
Age Range	2010	2019
Under 5 years	5.8%	6.8%
5 to 9 years	6.3%	6.6%
10 to 14 years	7.2%	6.7%
15 to 19 years	7.4%	4.2%
20 to 24 years	7.1%	6.7%
25 to 29 years	6.1%	9.1%
30 to 34 years	4.9%	8.8%
35 to 39 years	8.2%	7.6%
40 to 44 years	7.5%	4.7%
45 to 49 years	7.9%	5.5%
50 to 54 years	6.8%	6.2%
55 to 59 years	5.5%	7.4%
60 to 64 years	5.3%	4.6%
65 to 69 years	4.7%	4.6%
70 to 74 years	3.4%	3.7%
75 to 79 years	2.4%	3.1%
80 to 84 years	2.2%	2.2%
85 years and over	1.2%	1.5%
Total Population	27,208	29,590*

*Source: 2020 Census Data

Income. Generally, the City hosts a disproportionate number of commercial and manufacturing industries and their associated jobs. As a result, the City maintained a median household income of about \$63,800 in 2019, which remains below the median household income for both the County and State. The community also maintains a poverty rate of approximately 9.6%, which compared negatively to the County (5.9%), but positively with the national trend (13.4%).

Despite being one of the geographically smaller communities in the area, the City hosts the greatest number of employees in the County and anticipates this trend to continue for the foreseeable future. In fact, the Metropolitan Council projects an increase in the number of employees and households like those mentioned above for population. Figure No. 7 below details these long-term projections.



Source: Thrive MSP 2040 - Forecasts as of January 1, 2021

These and other factors inform the development, review and adoption of the annual budget. Additionally, the City maintains a series of community indicators and performance measurements, which capture and measure the happenings of City operations and community trends. They are compiled as a separate Performance Measures Report adopted annually by the City Council. For more information on these performance measures, please see Volume 2 of this document and/or visit the City website.

Organizational Governance and Structure

Generally, the budget and/or policy development process involves the City Council, City Manager and the respective Advisory Commission, if applicable. The City Charter and Fridley City Code (City Code) outlines the expectations and responsibilities for each party. Along with these actors, the budget and policy development process also include the advice and insight of City staff and various external stakeholders, such as local civic organizations and interested government agencies (i.e., County, State).

City Charter. Pursuant to Article XII of the Minnesota Constitution and Minnesota Statute § 410, the City operates as a charter or “home rule” municipality and may exercise any powers and authorities established by the City Charter, assuming the same do not conflict with State or Federal law. As such, the City Charter defines the structure of the City, and the framework under which it operates. The City Charter addresses the structure of the City Council; the powers and duties of the City Manager; development of the budget; the authority to establish taxes and fees; and the operation of public utilities, among other areas.

Consistent with the abovementioned constitutional provisions and State law, the City Council also receives advice and guidance pertaining to the City Charter from a Charter Commission. The Charter Commission regularly reviews the City Charter and makes recommendations for amendments as may be required from time-to-time. The Charter Commission consists of 15 members and meets at least once per year.

City Council. The City Charter creates a City Council–City Manager form of local government. Pursuant to City Charter § 2.01.2, “All discretionary powers of the City, both legislative and executive, shall vest in and be exercised by the City Council. It shall have complete control over the City administration but shall exercise this control exclusively through the City Manager and shall not itself attempt to perform any administrative duties.” It also establishes the City Council as a five-member, non-partisan body, including a Mayor and four Councilmembers. The Mayor serves as the presiding officer of the City Council, may vote as a full member of the body and does not enjoy any veto powers. Figure No. 8 summarizes the elected officials of the City and their respective offices and terms.

Figure No. 8: Mayor and City Council			
Position	Name	Start of Term	End of Term
Mayor	David Ostwald	January 1, 2025	December 31, 2028
Councilmember, At-Large	Patrick Vescio	January 1, 2025	December 31, 2028
Councilmember, Ward No. 1	Luke Cardona	January 1, 2019	December 31, 2026
Councilmember, Ward No. 2	Ryan Evanson	January 1, 2019	December 31, 2026
Councilmember, Ward No. 3	Ann Bolkcom	January 1, 2019	December 31, 2026

Consistent with the City Charter, the Mayor and the Councilmember-at-Large shall be elected in the same interval as the President of the United States of America to a term of four years. The other three Councilmembers shall be elected in the same interval as Governor of the State of Minnesota, also to a four-year term. The City Charter also controls for vacancies in the City Council and similar circumstances.

City Manager. Pursuant to City Charter § 6.01, the City Manager serves as the Chief Administrative Officer of the City, shall be appointed by a simple majority of the City Council for an indefinite period in an at-will capacity. The City Manager need not be a resident of the City but must be a citizen of the United States of America. In 2013, the City Council appointed Walter T. Wysopal as City Manager.

The City Charter, in a variety of chapters and sections, outlines various responsibilities and powers of the City Manager, including, but not limited to:

- To ensure the enforcement of all applicable laws, ordinances and resolutions of the City and City Council;
- To appoint and remove any and all City employees;
- To exercise control over all City affairs through the various departments and divisions of the City;
- To prepare the annual budget and supervise all contracts and purchases of the City;
- To keep the City Council advised of the financial condition of the City; and
- To recommend for adoption any such actions or measures for the welfare of the City and its residents, including the City budget.

Advisory Commissions. In addition to the advice and insight of the City Manager and other staff, the City Council also relies upon several standing, advisory commissions and/or committees as it may establish by ordinance or other action. As of December 31, 2025, the City Council maintains the Advisory Commissions as outlined in Figure No. 9, which may be found on the next page. Each of the commissions meet on a regular basis and their members serve without compensation, except for the reimbursement of eligible expenses.

Figure No. 9: Advisory Commissions

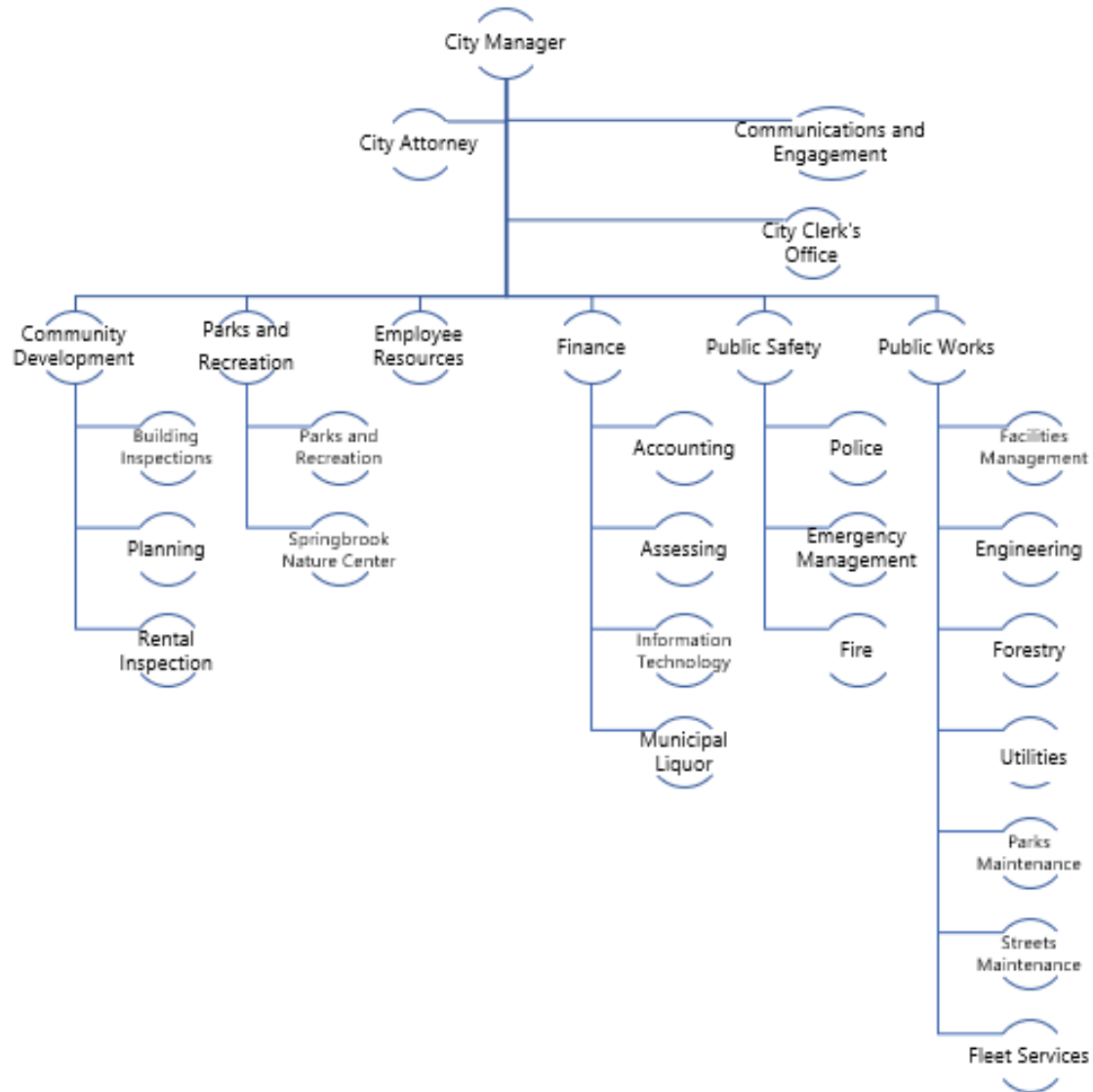
Commission	Description
Planning Commission Seven Members Three-Year Term	The Planning Commission is responsible for community planning and development of comprehensive goals and policies, including but not limited to land use, housing, public services, human services, and other related community activities. It also makes recommendations on amendments to the zoning ordinance, special use permits, and subdivision requests.
Environmental Quality and Energy Commission (EQEC) Seven Members Three-Year Term	The EQEC advises the City Council on a broad range of environmental policies and programs and the management of environmental resources. It provides the City Council with accurate information to assist in making and implementing sound environmental policy in such areas as solid waste abatement programming, environmental education, waste reduction and water resource management.
Parks and Recreation Commission Five Members Three-Year Term	The Parks and Recreation Commission provides for the comprehensive development of park facilities and recreational activities for the well-being of the City residents. It recommends actions to enhance the park and recreation opportunities in Fridley and provides direction for related City goals and policies.
Public Arts Commission Seven Members Three-Year Term	The Committee is Advisory to the City Council and sees its mission as advising Council on matters of Public Art: <i>...Dedicated to fostering a sense of belonging, sparking dialogue and inspiring innovation through the strategic integration of art into our urban fabric, enhancing the quality of life for all residents and visitors.</i>
Housing and Redevelopment Authority Five Members Five-Year Term	The HRA implements housing rehabilitation programs and redevelopment projects that create new housing opportunities to meet local housing needs. It also administers programs that are designed to enlarge the tax base, create jobs and create vital, attractive businesses in blighted or underdeveloped areas of the City. It also administers any Tax Increment Financing (TIF) Districts established in the City.

Due to its activities and significant financial resources, the City recognizes the HRA as a component unit for accounting and budget purposes. As such, the HRA Board of Commissioners adopts a separate budget and property tax levy independent of the City budget, but subject to the authority of the City Council. Therefore, this budget document does not establish any budget authority, nor does it contain additional financial information, for the HRA or its associated activities and/or projects. However, it may from time-to-time address budget authority for cost-sharing arrangements between the City and the HRA.

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Organizational Structure. Per the direction of the City Manager, and as ratified by the City Council as of September 26, 2019, the City maintains the organizational structure outlined in Figure No. 10.

Figure No. 10: Organizational Structure



Financial Policies and Procedures

Along with determining the manner of presentation for the budget, the City Charter also establishes the protocol for the passage and enforcement of the budget. Most notably, City Charter § 7.07 stipulates the process for amending a duly adopted annual budget, specifically “the [City] Council shall not have power to increase the amounts therein fixed in the budget resolution, whether by the insertion of new items or otherwise, beyond the estimated revenues, unless the actual receipts shall exceed such estimates, and in that event, not beyond such actual receipts. The [City] Council may at any time, by resolution passed by a vote of at least four (4) members of the [City] Council, reduce the sums appropriated for any purpose by the budget resolution or authorize the transfer of sums from the unexpended balances of the budget to other purposes.” The City Charter also makes provisions for emergency appropriations, which may not exceed more than 10% of the total budget for those funds as identified by the City Manager.

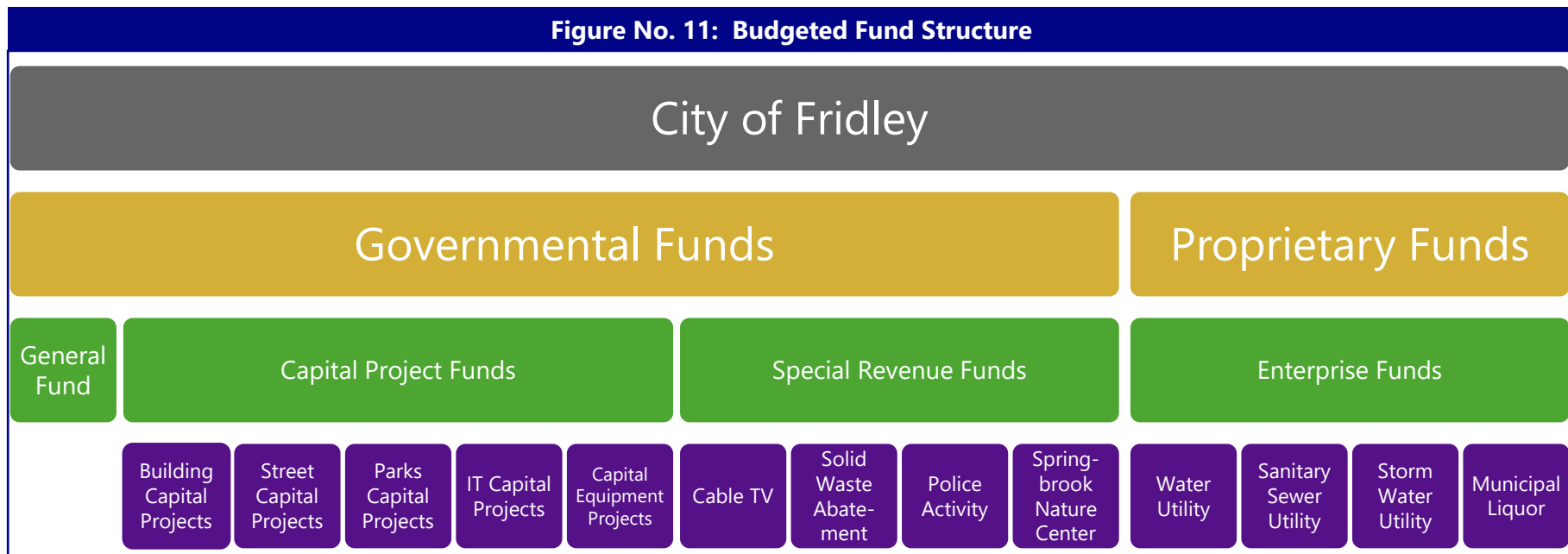
In addition to applicable City Charter, State and Federal regulations, the City maintains a series of ordinances, policies and procedures that guide and underpin the budget development process, including, but not limited to:

- Capital Investment Program Policy;
- Community Investment Fund Policy;
- Debt Management Policy;
- Fund Balance Policy;
- Investment Policy;
- Operating Budget Policy;
- Public Purpose Expenditure Policy;
- Public Utilities Revenue and Remittance Policy;
- Revenue Policy; and
- Self-Insurance Fund Policy.

In general, these policies and procedures are adopted as a single Financial Management Policy Manual (Manual). Due to its length, the manual is included in Volume 2 of this document.

Budgeted Funds and Structure. Consistent with the City Charter § 7.04, the City Manager must prepare the annual budget estimates for all funds as identified by the City Manager as requiring annual budget estimates. Figure No. 9 identifies those funds with budget estimates as prepared at the direction of the City Manager. It also identifies the internal structure of those funds.

Figure No. 11: Budgeted Fund Structure



City Charter § 7.04 also stipulates the structure of the budget estimates and their presentation, including comparative figures for the current budget year and actual figures for the two preceding fiscal years by organizational unit. Additionally, the section requires the budget estimates to be expressed in their major subdivisions: salaries and wages; ordinary expenses (expenditures); and capital outlay. The budget estimates included in each of the volumes that comprise this budget document are designed to fulfill this requirement.

Additionally, Figure No. 12 outlines the primary fund structure for the various departments and divisions as authorized by the City Council as of September 26, 2019.

Figure No. 12: Fund Structure by Department and Division

Department/Division	Primary Fund	Department/Division	Primary Fund
Legislative Department		Police Forfeiture	Forfeiture
City Council	General	Public Works Department	
City Management Department		Facilities Management	General
City Management	General	Engineering	General
Legal	General	Street Lighting	General
Non-Departmental	General	Park Maintenance	General
Emergency Reserves	General	Street Maintenance	General
Communications and Engagement	General	Fleet Services	General
Elections	General	Building Capital Projects	Building Capital
City Clerk	General	Street Capital Projects	Street Capital
Cable Television	Cable Television	Parks Capital Projects	Parks Capital
Employee Resources Department		Equipment Capital Projects	Equipment Capital
Employee Resources	General	Water Utility Operations	Water Utility
Community Services Department		Sanitary Sewer Utility Operations	Sanitary Sewer Utility
Parks and Recreation	General	Storm Water Utility Operations	Storm Water Utility
Springbrook Nature Center (SNC)	SNC	Finance Department	
Community Development Department		Accounting	General
Building Inspections	General	Assessing	General
Planning	General	Information Technology (IT)	General
Rental Inspections	General	IT Capital Projects	IT Capital Projects
Solid Waste Abatement	Solid Waste Abatement	Water Utility Administration	Water Utility
Public Safety Department		Sanitary Sewer Utility Administration	Sanitary Sewer Utility
Police	General	Storm Water Utility Administration	Storm Water Utility
Emergency Management	General	Municipal Liquor	Municipal Liquor
Fire	General		
Police Activity	Police Activity		

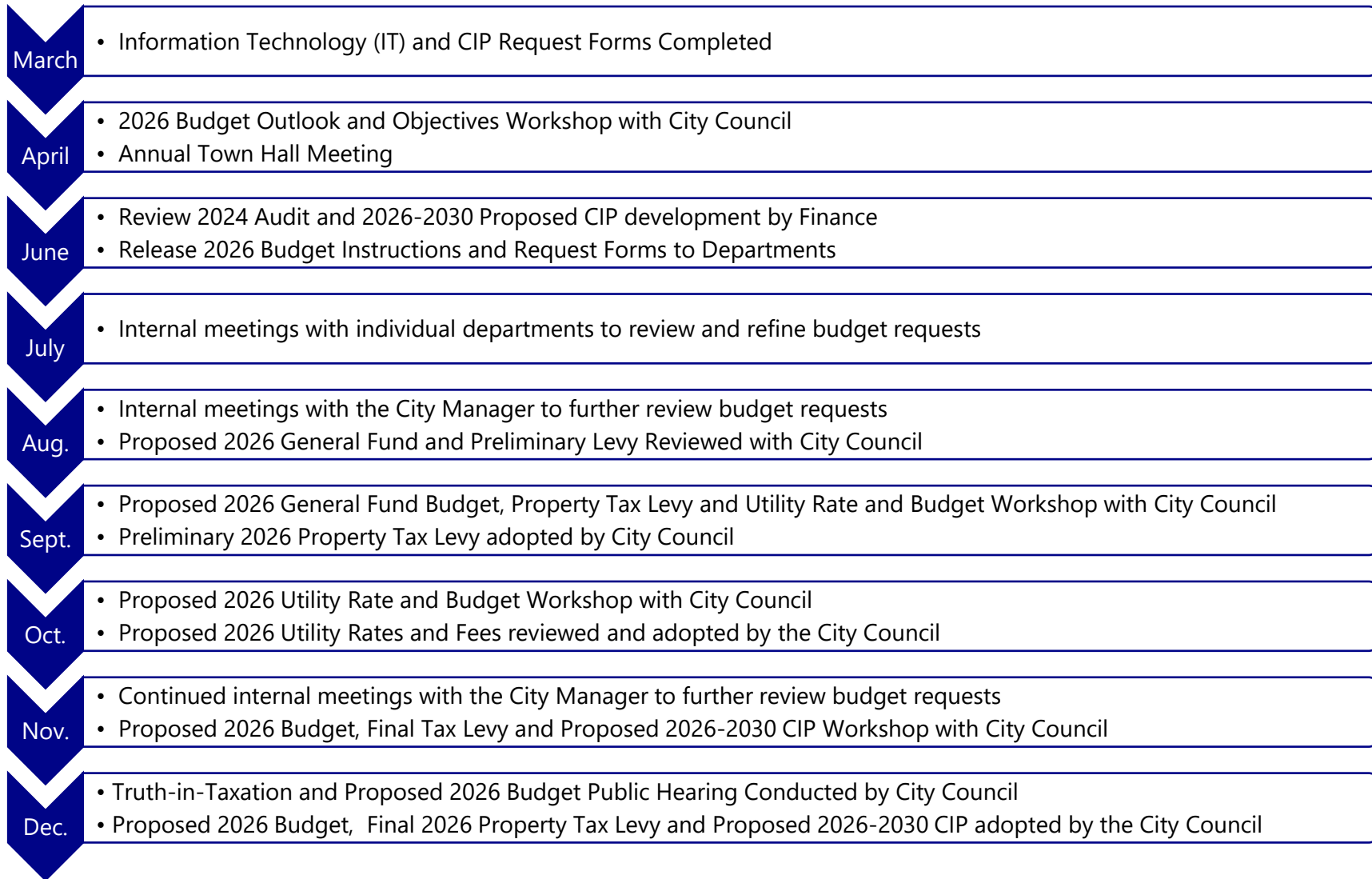
Basis of Accounting and Budgeting. Governmental funds are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Reported fund balance is considered a measure of “available spendable resources.” Governmental fund operating statements represent increases (i.e., revenues, other financing sources) and decreases (i.e., expenditures, other financing uses) in net current assets.

Proprietary funds are budgeted and accounted for on a flow of economic resources measurement focus. This means that all assets, including fixed assets, and all liabilities, including long-term liabilities, associated with their activity are included on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded at the time the liabilities are incurred.

Governmental and fiduciary funds are budgeted and accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period.

Major revenues that are susceptible to accrual include property taxes (excluding delinquent taxes received over 60 days after year-end), special assessments, intergovernmental revenues, charges for services, and interest on investments. Major revenues that are not susceptible to accrual include fees and miscellaneous revenues; such revenues are recorded only as received because they are not measurable until collected. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due.

Budget Development Process. To ensure appropriate analysis and review for the City Council and staff, the City adheres to the following budget development schedule.



Budget Assumptions and Considerations

As part of the budget development process, the City makes a variety of assumptions regarding several factors or variables. Generally, these assumptions and other considerations include estimates or projections about compensation adjustments, economic conditions, inflationary pressures, insurance costs and non-property tax levy revenues, among other factors.

Per the direction of the City Council, the City relies upon a conservative budget model. As a general rule, the City normally budgets for slightly less than anticipated revenues and slightly more than anticipated expenditures. The model tends to eliminate unanticipated budget variances and prevent budget “holes.” As such, the City makes limited modifications to external funding sources or revenues and alters anticipated expenditures using a three-year rolling average with adjustments based on specific needs identified by the City Council and/or City Manager. Figure No. 14 outlines a few of the assumptions used to form the annual budget.

Figure No. 14: Major Budget Assumptions, Expenditures (Selected)		
Category	Adjustment	Comments
Salaries/Wages (not including step movement)	4.0%	For all City staff; per collective bargaining agreements.
Health Insurance (not including open enrollment changes)	0.0%	Per current figures received from vendor.
Worker’s Compensation Insurance	0.0%	In anticipation of renewal cost, received LMC budget guide.
Property/Casualty Insurance	0.0%	In anticipation of renewal cost, received LMC budget guide.
MCES Sanitary Sewer Utility Charge	12.88%	Based on amount received from Met Council.

Along with these assumptions, the annual budget remains consistent with the previous actions of the City Council and/or City Manager. Specifically, it relies upon guidance from various plans, including, but not limited to, the 2040 Comprehensive Plan, Focus of Fridley Strategic Plan, Active Transportation Plan, Americans with Disabilities Act (ADA) Transition Plan, Pavement Management Plan, and the University Avenue and Trunk Highway 65 Corridor Development Study. In addition to these plans and studies, the City Council or City Manager may execute agreements and/or contracts that also inform budget development, such as collective bargaining agreements, fringe benefit contracts, property leases and software maintenance agreements.

Figure No. 15, on the next page, outlines the various revenue assumptions for the 2026 Budget. Generally, these revenue assumptions reflect adjustment to previous estimates based on market conditions and information known as of this date.

Figure No. 15: Major Budget Assumptions, Revenues (Selected)		
Category	Adjustment	Comments
Property Taxes (proposed tax levy General Fund)	7.49%	Proposed, certified tax levy for General Fund
Licenses and Permits	-8.54%	Per trend and average redevelopment activity
Intergovernmental	5.46%	Primarily Local Affordable Housing Aid (transferred to HRA)
Charges for Service	6.64%	Primarily revenue from Fridley Public Schools for 2 new School Resource Officers (SROs), fully funded

The 2026 Budget assumes a period of conservatively modest economic growth while keeping in mind the impacts of inflation and corresponding policy action. As mentioned, inflation has generally slowed, albeit much more prolonged, making the possibility of further federal funds rate decreases a possibility. While federal funds rate decreases can stimulate economic growth, they can have a negative impact on City revenues with lower investment rate earnings. Conservative revenue projections are included in this proposal to align with conservative growth projections of the economy.

Property Tax

In Minnesota, property tax administration typically occurs at the county-level of government with assistance from the Minnesota Department of Revenue. Although most counties provide property assessment services for their respective municipalities and townships, the City provides a local or City Assessor to determine the market value of every property within Fridley. The City opted for this model due to its considerable commercial/industrial property tax base.

Per Minnesota Statute § 275.065, all home rule and statutory cities must certify a Property Tax Levy to their respective county auditor on or before five working days after December 20 in each year. For the City, the Property Tax Levy supports four separate budget areas: 1) General Fund; 2) Information Technology (IT) Capital Equipment Fund; 3) Springbrook Nature Center (SNC) Fund; and 4) various debt service funds.

Process. Generally, the process for determining the property tax against any property begins with determining its estimated market value or the value of property as if it were sold in the open market under competitive circumstances. Per State law, the acceptable sales ratio of purchase price to assessed value must be 90% to 105%.

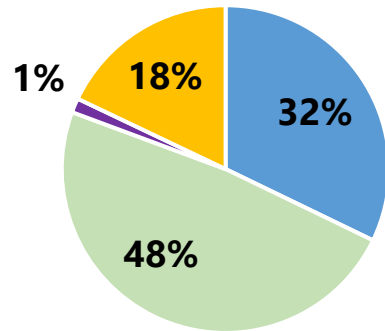
Along with assessed or market value, each parcel receives a property class. These property classes correspond to Class Rates, which affect the amount of property tax assessable against each type of property. For example, the Class Rate for commercial/industrial properties is 2.0%, whereas the class rate for residential homestead property is 1.0%. Applying the Class Rate to the estimated assessed or market value determines the tax capacity of the individual parcel, and the aggregate of all property within the community may be referred to as the Net Tax Capacity.

To calculate the property tax for a particular property, the City and/or county must determine the Property Tax Rate, or the Property Tax Levy as determined by the City Council as a fixed amount of money, divided by the Net Tax Capacity. By multiplying the Property Tax Rate by Class Rate by the estimated assessed or market value, the City and/or county determine the actual property tax payable by a given parcel subject to property tax. Pursuant to Minnesota Statute § 272.02, certain uses, such as places of worship or institutions of public charity, may be exempt from property taxes. Additionally, State law also permits certain valuation exclusions for property tax purposes, most notably for residential homesteads.

Along with this form of property taxation, the State also allows for market value property tax referenda, a property tax against the assessed or market value of a property based on a rate established by State law or a local referendum. In Fridley, the City determines the property tax levy for the Springbrook Nature Center in this manner. Therefore, in order to determine the property taxes payable in any given year for a parcel, the City and/or county needs to perform both calculations based on net tax capacity and market value referenda. In addition to these property tax calculations, the City remains subject to the Fiscal Disparities Program, or a property tax base sharing program among the seven-county metropolitan area concerning commercial/industrial properties. The Fiscal Disparities Program is quite complex and beyond the scope of this budget document.

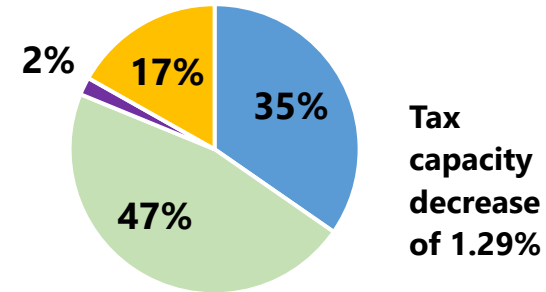
Analysis. After performing the various property tax calculations, the City may determine its Net Tax Capacity and other pertinent property tax information. Figure No. 16, on the next page, describes the Net Tax Capacity for Fridley. Unlike other municipalities, the property tax base for the City is disproportionately commercial/industrial. In Minnesota, the average municipality would be between 30% and 40% commercial/industrial, making the City somewhat more sensitive to certain shifts in the economy. The figure also shows the shifting in tax base for 2026, with Residential Homestead encompassing more of the total tax capacity and Commercial/Industrial and Residential Non-homestead (apartment, multi-family, etc.) encompassing less.

Net Tax Capacity by Classification – Payable 2025



- Residential Homestead
- Commercial/Industrial
- Railroad/Public Utility
- Residential, Non-Homestead

Net Tax Capacity by Classification – Payable 2026



- Residential Homestead
- Commercial/Industrial
- Railroad/Public Utility
- Residential, Non-Homestead

Property Taxes Payable for 2025
Median Value Homestead: \$288,900

Property Taxes Payable for 2026
Median Value Homestead: \$296,400

Property Tax Levy History and Detail				
Levy Component	2025	2026P	26-25 Change %	Change \$
General Fund	16,098,360	17,304,600	7.49%	1,206,240
IT Capital Projects Fund	86,261	89,700	3.99%	3,439
SNC Fund	581,268	604,500	4.00%	23,232
Bonded Indebtedness (2017A & 2022A)	4,911,706	4,961,600	1.02%	49,894
Totals	21,677,595	22,960,400	5.92%	1,282,805

Based on this change, the estimated City property taxes for a residential homestead with a median assessed value of \$296,400 for 2026 (compared to approximately \$288,900 for 2025) will increase by approximately \$139, from about \$1,241 for 2025 to approximately \$1,380 for 2026. Of the approximately \$139 annual increase, over 1/3 or about \$51 is related to the noted tax capacity/burden shift from Commercial/Industrial and Residential Non-homestead (apartment, multi-family, etc.) to Residential Homestead. These projections are based on property tax estimates and may be subject to change upon the release of audited property tax information by the County.

City Property Taxes Payable (Residential Homestead)				
Payable Year	Levy Change	Median Value	Est. City Taxes	Change (\$) vs. PY
2024	4.88%	284,700	1,197	(26)
2025	5.34%	288,900	1,241	44
2026P	6.29%	296,400	1,380	139

Debt Service

Like many local governments, the City finances some of its capital projects with debt. Generally, the process a municipality uses to borrow money may be referred to as "bonding," named for the most common type of indebtedness used by local governments. In its simplest terms, a municipal bond is a loan from a bond holder (i.e., investor) to the City (i.e., issuer or borrower) with an agreement to repay the loan over a fixed period with interest at certain intervals, usually semi-annually. The City services \$73,355,000 in outstanding debt. In total, the City will levy \$4,911,706 in property taxes to service outstanding debt in 2024 (collectible in 2025). The City is in process and has approved an agreement with MN PFA for \$2,938,350 in low interest financing (not subject to the City's debt limit) for the Locke Park Granular Activated Carbon Upgrade Project. 50%, or the remaining \$2,938,350, will be forgiven as part of a forgiveness grant. Annual repayments of approximately \$191,000 will begin in 2026 or 2027 (depending on the timing of when funds are requested) and will be repaid with water utility funds, not property taxes. Figure No. 18 outlines the debt service profile for the City.

Figure No. 18: Outstanding Debt Service, December 31, 2025			
Series	Type	Outstanding Principal	Maturity
2016A	General Obligation, Utility Revenue	1,865,000	2031
2017A	General Obligation, Capital Improvement	38,630,000	2042
2019A	General Obligation, Tax Increment	9,510,000	2035
2020A	General Obligation, Tax Increment	860,000	2026
2022A	General Obligation, Tax Abatement	18,750,000	2038

	Total	\$69,615,000	
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Using this debt service and market value for property taxes payable in 2025 of \$4,453,967,100, the City currently maintains a total debt-to-market value ratio of approximately 1.56%. When excluding debt supported by utility revenues and tax increment, the total debt-to-market value ratio decreases to 1.29%. Assuming an estimated population of 29,590 in 2020, the per capita debt for the former is approximately \$2,353 and about \$1,939 for the latter; both amounts, and ratios are sustainable for the community. As of December 31, 2025, the City maintains an Aa2, or the third highest, credit rating from Moody's Investors Service, Inc.

In Minnesota, several sections of State law, as well as various Federal regulations, control the issuance, repayment and limits related to these, and other types of financial obligations applicable to municipalities. While most of these regulations are too complex for this budget document, the City regularly monitors its debt limit as controlled by Minnesota State 475.53, which limits so-called statutory debt to not more than three percent of the estimated market value of a municipality. Figure No. 19 addresses this limit as well as the statutory debt reserve established by administrative policy of the City Manager.

Figure No. 19: Statutory Debt Limit, as of December 31, 2025		
Criteria	Action	Value
Estimated Market Value	n/a	\$4,453,967,100
Estimated Debt Limit (per Minnesota Statute § 475.53)	Multiply	3.0%
Statutory Debt Limit	Subtotal	\$133,619,013
General Obligation Debt, Paid Solely from Property Taxes (excludes Tax Abatement as not part of debt limit)	Subtract	\$38,630,000
Unused Statutory Debt Limit	Total	\$94,989,013
Statutory Debt Reserve	Subtract	\$20,000,000
Remaining Statutory Debt Limit	Total	\$74,989,013

GENERAL FUND

This section of the 2026 Budget provides information regarding the following departments and their respective divisions as supported by the General Fund:

- Summary;
- Legislative Department;
- City Management Department;
- Employee Resources Department;
- Finance Department;
- Public Safety Department;
- Public Works Department;
- Parks & Recreation; and
- Community Development Department.

General Fund Summary

The 2026 Budget for the General Fund authorizes \$25,954,900 of expenditures, an increase of about \$1,661,600 or 6.8%, compared to the previous fiscal year. As outlined below, the 2026 Budget supports these expenditures with \$25,954,900 of revenues, resulting in the same increase as expenditures from the previous fiscal year. Based on the budget authority for 2026, the General Fund accounts for about 42.1% and 31.7% of all budgeted revenues and expenditures, respectively.

General Fund Summary

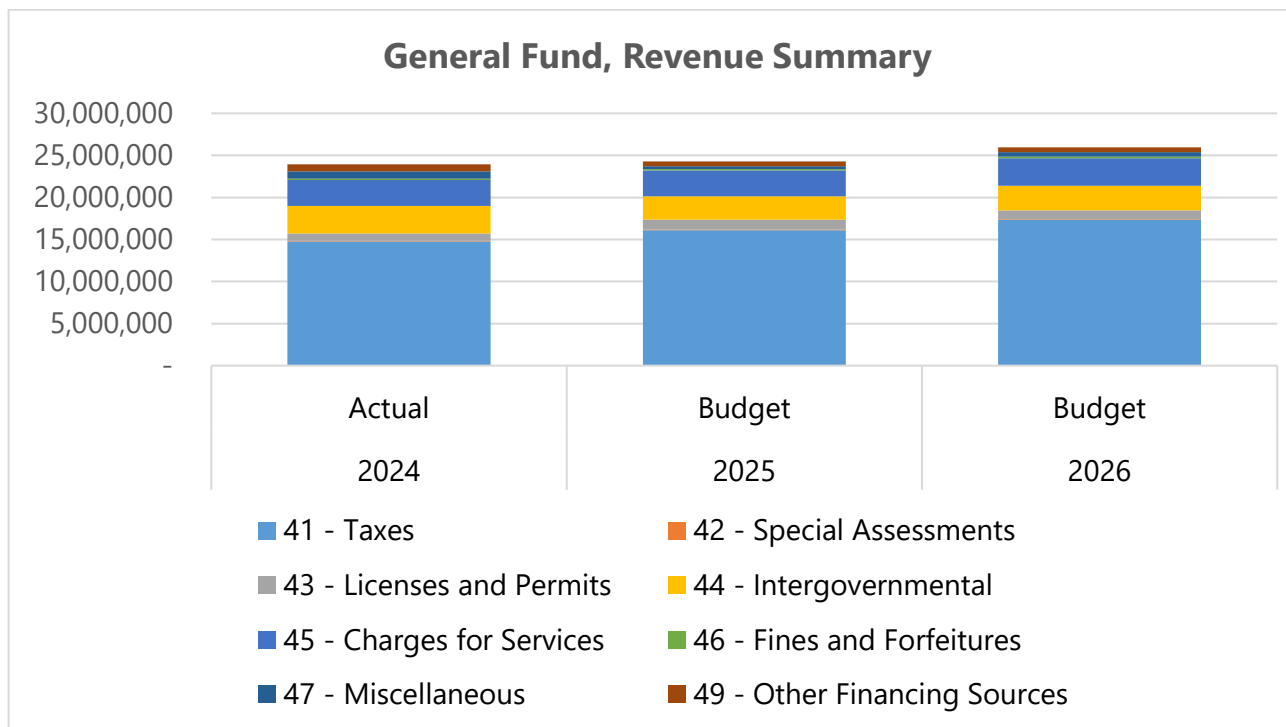
	2024	2025	2026	2027	2028
Revenues	Actual	Budget	Budget	Forecast	Forecast
41 - Taxes	14,786,583	16,118,300	\$ 17,324,600	\$ 18,030,000	\$ 18,978,964
42 - Special Assessments	74,639	60,000	70,000	70,000	70,000
43 - Licenses and Permits	860,952	1,177,600	1,077,000	1,077,000	1,077,000
44 - Intergovernmental	3,281,953	2,784,500	2,936,600	2,953,400	2,970,700
45 - Charges for Services	3,077,305	3,069,900	3,273,600	3,404,500	3,540,636
46 - Fines and Forfeitures	150,309	152,000	172,300	153,800	153,800
47 - Miscellaneous	866,307	364,100	518,300	404,500	384,500
49 - Other Financing Sources	842,337	566,900	582,500	582,500	582,500
Total Revenues	\$ 23,940,385	\$ 24,293,300	\$ 25,954,900	\$ 26,675,700	\$ 27,758,100
Expenditures					
61 - Personnel Services	\$ 17,437,408	\$ 19,073,700	\$ 20,243,300	\$ 20,814,000	\$ 21,729,500
62 - Supplies	903,808	940,600	1,000,800	1,028,100	1,061,600
63 - Other Services & Charges	3,950,987	4,115,500	4,710,800	4,833,600	4,967,000
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	299,837	-	-	-	-
80 - Debt Service	107,506	-	-	-	-
99 - Other Financing Uses	351,700	163,500	-	-	-
Total Expenditures	\$ 23,051,246	\$ 24,293,300	\$ 25,954,900	\$ 26,675,700	\$ 27,758,100
Net Property Tax Supported	\$ 889,139	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ 13,774,948	\$ 13,474,181	\$ 13,474,181	\$ 13,474,181	\$ 13,474,181
Change in Fund Balance		\$ -	\$ -	\$ -	\$ -

2027/2028 Forecast Assumptions:

- 4% Increase for Charges for Services Revenue
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures
- 3% Increase for Other Services & Charges Expenditures

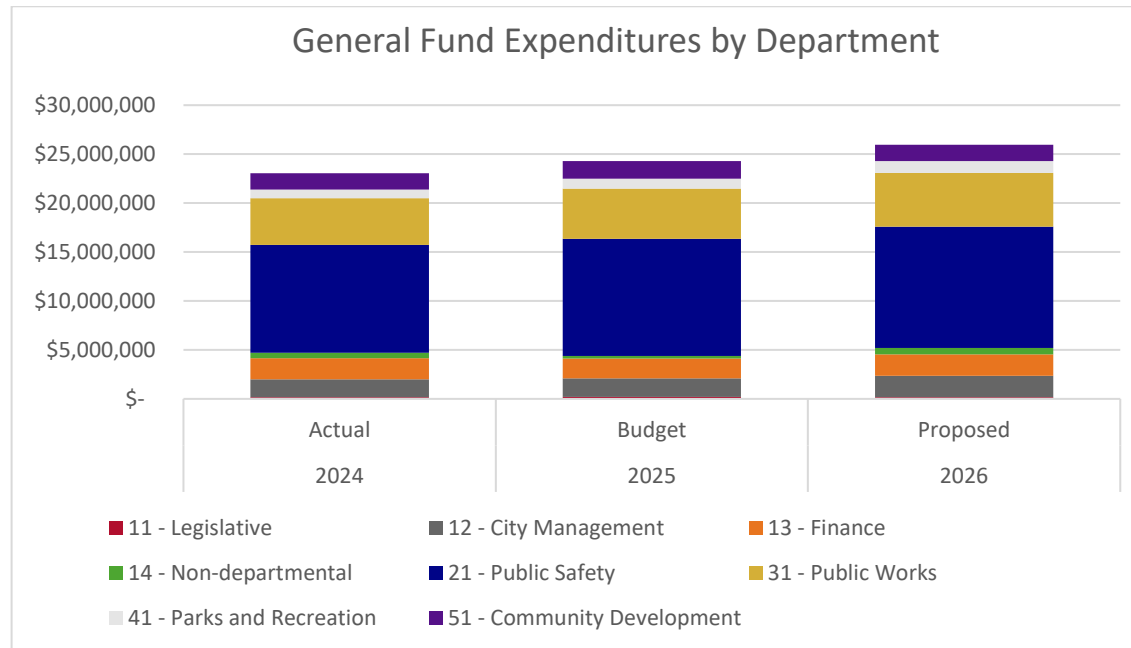
General Fund Revenue. The General Fund receives a variety of revenues to support City operations, including charges-for-service, intergovernmental aid, licenses and permits, and property taxes among other funding sources. Like most other municipalities, the property tax levy comprises most of the General Fund revenue. For 2026, property taxes represent about 66.8% of all revenues received by the fund. In total, the property tax levy for the General Fund totals about \$17,304,600 in 2026, an increase of about \$1,206,200 or 7.5% compared to the previous fiscal year.

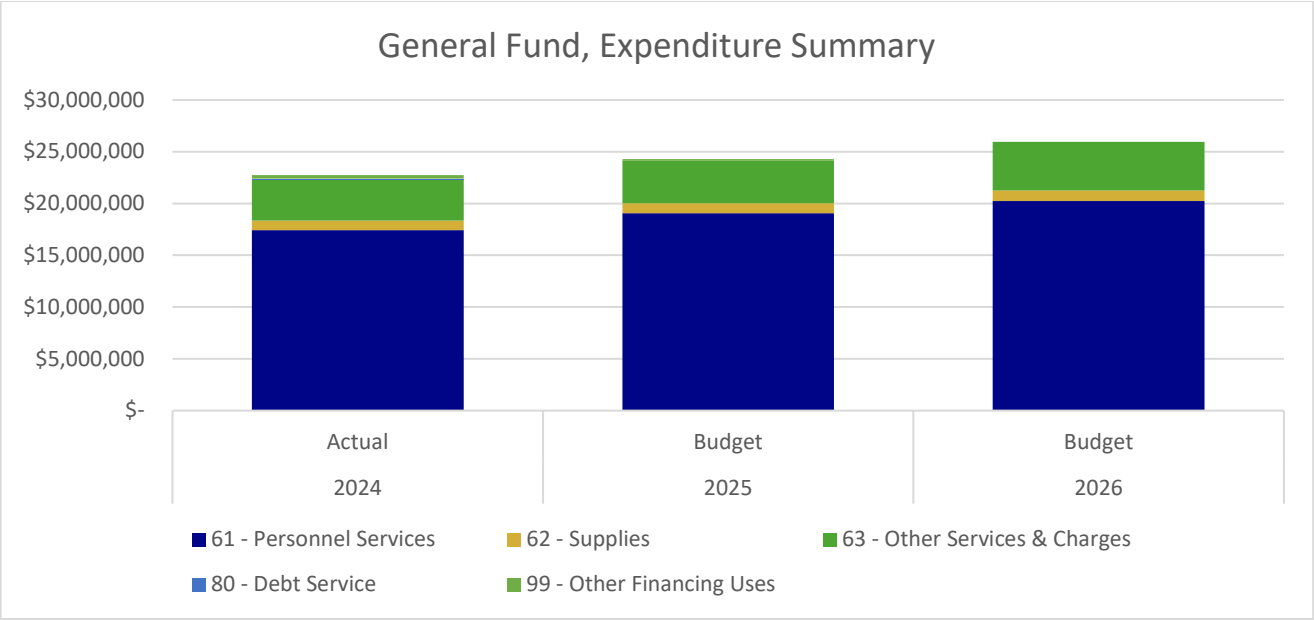
The 2026 Budget also assumes other changes to various revenue sources, including a \$203,700 increase in charges for services, primarily for revenues received from Fridley Public Schools for two new school resources officers and an increase in administrative charges/interfund chargebacks between City funds. There is also a \$152,100 increase in intergovernmental aid, primary for local affordable housing aid received, which is then transferred to the HRA to carry out the applicable housing programs. Finally, there is a decrease in license and permit revenue to align with recent redevelopment activity. For 2026, General Fund revenues total \$25,954,900, an increase of \$1,661,600 compared to the Adopted 2025 Budget.



General Fund Expenditures. Consistent with previous years, the Public Safety Department continues to account for the plurality of General Fund expenditures accounting for about 47.7% of all budget authority in 2026, followed by Public Works Department at about 21.2% with all other departments accounting for about 31.1% of the expenditures for the General Fund. Figure No. 21 below outlines this breakdown in greater detail.

Like in previous years, Personnel Services account for 77.99% of all General Fund expenditures and Other Services and Charges comprises about 14.4%, with the remaining balance supporting Supplies and Other Finance Uses. As part of the 2026 Budget, Personnel Services, which includes salaries and benefits, increased approximately \$1,169,600, or 6.1% compared to the previous fiscal year, due to approved increases from 4 Public Safety labor agreements, proposed progression through the City's compensation plan for union and non-union employees, the additional of full time embedded social worker (which was previously consulted and grant funded), 2 new school resource officers (entirely paid for by Fridley Public Schools), additional Park & Recreation staffing and Public Works/Facilities staffing. For 2026, General Fund expenditures totaled \$25,954,900, an increase of about \$1,661,600 compared to the Adopted 2025 Budget.





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Department: Legislative
Division: City Council (111)

Mayor: David Ostwald

Areas of Responsibility. The City Council sets policy for the City within guidelines of the City Charter and provides administrative directives through the City Manager. The City Council has two regular meetings scheduled each month for the purposes of setting policy and other official business. Four commissions provide advice to the City Council: Charter, Planning, Parks and Recreation, Public Arts and Environmental Quality and Energy Commissions. The Charter Commission is a semi-autonomous body charged with reviewing the City Charter; members are appointed by the Chief District Judge.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 109,531	\$ 134,400	\$ 110,300	\$ 114,700	\$ 119,300
62 - Supplies	483	2,700	2,700	2,800	2,900
63 - Other Services & Charges	73,123	71,300	71,400	73,500	75,700
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 183,137	\$ 208,400	\$ 184,400	\$ 191,000	\$ 197,900
Net Property Tax Supported	\$ (183,137)	\$ (208,400)	\$ (184,400)	\$ (191,000)	\$ (197,900)

Department: City Management Summary

City Manager: Walter Wysopal

Description. The City Management Department, also referred to generally as the City Manager's Office, provides administrative and executive oversight for all City activities and projects. Specifically, the department includes the following divisions:

- City Management (also known as the City Manager's Office);
- Communications and Engagement;
- Legal (City Attorney's Office);
- Non-Departmental;
- Elections;
- City Clerk

For operational and leadership purposes, Employee Resources functions as a standalone department despite being located within the City Manager's Office (CMO). For strategic leadership purposes, it is served by a department-level position to reflect the organizational-wide responsibilities. It is structured as a division for budgetary purposes due to the number of financial resources under its oversight and control and is located within a grouping of similar sized functional areas within the CMO.

2025 Update. The City Management Department made significant progress on several of the goals and objectives outlined in the Adopted 2025 Budget.

Communications and Engagement:

- The Division continued to innovate and improve the City government's internal communications tools.
- Hired a new Communications Specialist to help the Division expand its service offering to departments and improve the efficiency of existing processes and services.
- Developed an Emergency Communications Guide to provide social media template language for a variety of emergency-related situations and instructions related to distributing press releases so all members of the Communications and Public Safety Leadership teams follow the same process.
- Designed the Public Safety Quarterly Report, which is intended to keep the community informed about the latest updates from the Police and Fire Divisions.
- Refined the City website to serve as an information hub for residents and visitors, including a frequently updated news section, robust parks directory, and enhanced project pages.
- Led a citywide training for Fridley's translation service, Language Line, and drove continued use of the translation portal to provide important messages in Spanish, Somali and Hmong.

- Designed various wayfinding and monument signage in support of the Park System Improvement Plan.
- Began preparing for the City's strategy and response to new accessibility standards in relation to websites and PDFs for government agencies.
- Implemented a new email distribution platform project, GovDelivery, to help streamline email communications and enhance the City's strategy for reaching its target audiences.
- Orchestrated several outreach events, such as the City Town Hall, Night to Unite and Citywide garage sales. It also provided support to other departments for their community engagement work.
- Provided high-quality photo and video services to City staff and community partners.

City Clerk:

- The Division led the City's business licensing renewal process, ensuring cross-departmental coordination and customer satisfaction.
- Facilitated five ordinances making updates to the City's fees related to rental housing licensure, building fees, allowing for youth commissioners on City commissions, creating a Special Event Permit and Title 6 (Zoning) of the City Code.
- Revised the City's Data Practices Policy to ensure compliance with State and federal law.
- Led the City's response to the State's legalization of cannabis businesses, positioning the City to quickly respond to unfolding regulations.
- Updated the City's agenda management processes and software leading to increased internal efficiencies and collaboration.
- Implemented a new Records Management Program that supports the City's data practices obligations.
- Built two onboarding manuals for elected Councilmembers and appointed City commissioners.

Elections:

- 2025 was an off year for elections in the City and there were no special elections held.

Employee Resources:

- Employee Resources expanded the capabilities of NEOGOV, our cloud-based human resources platform, by implementing additional modules to digitize routine employee documents, automate approval workflows, improve the onboarding experience, and enable staff to manage tasks electronically. These enhancements support the City's broader goal of leveraging technology to reduce paper use and improve operational efficiency, while also positioning us to meet increased administrative demands associated with new legislative requirements such as Minnesota Paid Leave.
- Employee Resources continued to prioritize training and development as an important retention initiative. The second cohort of EMERGE, the leadership development program that provides a comprehensive platform for personal and professional growth while developing and improving leadership and core soft skills, began meeting in February. In addition, ongoing investments were made in

job-specific training, compliance education, and skill-building opportunities to support employee growth and organizational effectiveness.

- In alignment with our commitment to workforce sustainability and high-quality public service, Employee Resources continues to focus on succession planning, organizational restructuring, and recruitment and retention. These efforts aim to identify and support emerging leaders, preserve institutional knowledge, and ensure continuity of service. At the same time, we are assessing staffing levels, refining job roles, and realigning departments to ensure our organizational structure remains efficient, future-ready, and fiscally responsible. Recognizing that recruitment and retention are critical to the City's long-term success, we have strengthened outreach strategies, evaluated compensation and benefits for market competitiveness, and enhanced onboarding and employee engagement programs to better support employee growth and retention.

2026 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

Communications and Engagement:

- The Division will conduct the City's bi-annual resident survey to gain key information about residents' perspectives, opinions and desires in relation to City services. This project provides valuable information that guides the strategy and priorities for departments and services across the City.
- Project manage with North Metro TV and the Police Division to produce a high-quality police recruitment video to highlight the work of the Division and draw in top candidates.
- Implement GovDelivery, a new email distribution vendor. This will streamline email communications and improve residents' experience.
- Continued focus on accessibility standards to meet new requirements that will go into effect in 2027. The Division will begin addressing PDFs and maps and will continue to ensure the website is aligned with these accessibility standards.
- Partner with other departments to plan, communicate about and host a grand opening event for Commons Park.
- Drive continued innovation of the City's internal communication tools such as the Annual Report, Inside Fridley, SharePoint and streamlined calendaring.
- Support Citywide events through pre-event strategy and planning, event promotions, photography, etc.
- Project manage a significant AV technology upgrade of the City Council Chambers to replace aging technology.

City Clerk

- The Division will refine and augment the City's Records Management Program in collaboration with the City Attorney and IT Division.
- Lead organizational efforts pertaining to project management training and support.

- Refine and update the City's Data Practices Policy.
- Implement and manage the City's Special Event Permit.

Elections

- There will be a municipal election on August 11 and November 3. The Division will hire and train approximately 120 Election Judges, equip and manage 10 precincts and administer absentee balloting for 46 days prior to each election.

Employee Resources

- Employee Resources will continue to monitor legislation that enacts new or revises laws that impacts employees, such as paid family leave, earned sick and safe time, labor relations rules and processes, MNOSHA standards, and notification requirements.
- The external labor market is expected to continue to place pressure on wages for staff. Employee Resources will monitor the market while also focusing on other benefits and workplace culture initiatives that improve retention. Additionally, as we prepare for anticipated retirements and shifts in service delivery, we will prioritize proactive workforce planning by expanding professional development opportunities, supporting leadership growth, and creating clear career pathways to retain institutional knowledge and build internal capacity for the future.
- Employee Resources will continue the implementation and use of electronic platforms for the routing and processing of HR-related documents to enhance efficiency, accuracy, and transparency. By leveraging modern digital tools, we aim to reduce processing time, minimize errors, and free up staff capacity for more strategic, people-focused work. This investment reflects our broader goal of building a responsive and resilient HR infrastructure that supports the evolving needs of our workforce and organization.
- Employee Resources will enhance our performance management framework to better align individual goals with organizational priorities. This includes providing supervisors with tools and training for effective coaching, implementing more consistent evaluation practices, and using performance data to inform development, recognition, and accountability.

City Management Summary

	2024	2025	2026	2027	2028
Revenues	Actual	Budget	Budget	Forecast	Forecast
41 - Taxes	\$ 14,786,583	\$ 16,118,300	\$ 17,324,600	\$ 18,030,000	\$ 18,978,964
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	109,876	109,900	116,800	116,800	116,800
44 - Intergovernmental	1,137,823	1,112,400	1,239,600	1,239,600	1,239,600
45 - Charges for Services	1,656,720	1,484,100	1,717,000	1,785,680	1,857,107
46 - Fines and Forfeitures	144,454	147,000	152,300	153,800	153,800
47 - Miscellaneous	136,797	87,000	102,000	102,000	102,000
49 - Other Financing Sources	542,500	566,900	582,500	582,500	582,500
Total Revenues	\$ 18,514,753	\$ 19,625,600	\$ 21,234,800	\$ 22,010,380	\$ 23,030,771
Expenditures					
61 - Personnel Services	\$ 1,189,964	\$ 1,267,100	\$ 1,577,500	\$ 1,401,500	\$ 1,540,300
62 - Supplies	21,448	16,700	22,200	20,200	23,400
63 - Other Services & Charges	805,320	693,000	1,210,700	1,228,500	1,253,700
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	351,700	163,500	-	-	-
Total Expenditures	\$ 2,368,432	\$ 2,140,300	\$ 2,810,400	\$ 2,650,200	\$ 2,817,400
Net Property Tax Supported	\$ 16,146,321	\$ 17,485,300	\$ 18,424,400	\$ 19,360,180	\$ 20,213,371

Division: City Management (City Manager's Office) (121)

Manager: Walter Wysopal

Areas of Responsibility. The City Manager provides general administrative supervision for all City departments. This role includes review and approval of budgets, employee and labor management, and the development of policy recommendations for the City Council. The City Manager's Office also prepares City Council agendas and has responsibility for communication with staff, the City Council, the general public and other governmental agencies.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 358,972	\$ 387,300	\$ 410,900	\$ 427,300	\$ 444,400
62 - Supplies	3,647	6,800	6,800	\$ 7,000	\$ 7,200
63 - Other Services & Charges	7,708	17,300	23,800	\$ 24,500	\$ 25,200
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 370,327	\$ 411,400	\$ 441,500	\$ 458,800	\$ 476,800
Net Property Tax Supported	\$ (370,327)	\$ (411,400)	\$ (441,500)	\$ (458,800)	\$ (476,800)

Division: Legal (City Attorney's Office) (124)

Manager: Walter Wysopal

Areas of Responsibility. The City Attorney's Office provides legal counsel to the City Council and City staff on legal issues or questions and prosecutes criminal offenses. At present, two separate entities provide these services: 1) Kennedy and Graven, Chartered, for civil affairs; and 2) City of Coon Rapids, for criminal affairs. Kennedy and Graven, Chartered attends City Council meetings, provides legal opinions, and aids in the development of ordinances and resolutions. The City of Coon Rapids prosecutes criminal offenses on behalf of the City.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	144,454	145,000	151,300	151,300	151,300
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 144,454	\$ 145,000	\$ 151,300	\$ 151,300	\$ 151,300
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	431,522	450,500	463,100	477,000	491,300
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 431,522	\$ 450,500	\$ 463,100	\$ 477,000	\$ 491,300
Net Property Tax Supported	\$ (287,068)	\$ (305,500)	\$ (311,800)	\$ (325,700)	\$ (340,000)

Division: Employee Resources (126)

Director: Becca Hellegers

Areas of Responsibility. The Employee Resources Divisions supports and maintains the human resources of the City. It addresses all human resources matters of the organization, including: compensation analysis; employee recruitment and retention; employee benefits; labor relations and negotiations; personnel regulation and policy compliance; and workforce development. The Employee Resources Division also works closely with the Accounting Division in support of payroll administration.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 362,252	\$ 383,700	\$ 460,800	\$ 479,200	\$ 498,400
62 - Supplies	1,914	3,100	2,800	\$ 2,900	\$ 3,000
63 - Other Services & Charges	59,400	62,900	89,200	\$ 91,900	\$ 94,700
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 423,566	\$ 449,700	\$ 552,800	\$ 574,000	\$ 596,100
Net Property Tax Supported	\$ (423,566)	\$ (449,700)	\$ (552,800)	\$ (574,000)	\$ (596,100)

Division: Communications and Engagement (127)

Manager: Melissa Moore

Areas of Responsibility. The Marketing and Communications Division supports the marketing and promotional efforts of the City, including: media relations; municipal liquor store marketing; newsletter production; social media management; special events and programs; and video production. Financially, the costs of its activities are shared with the Cable Television Fund (225).

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	17,655	15,000	16,000	16,000	16,000
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 17,655	\$ 15,000	\$ 16,000	\$ 16,000	\$ 16,000
Expenditures					
61 - Personnel Services	\$ 148,220	\$ 159,000	\$ 184,700	\$ 192,100	\$ 199,800
62 - Supplies	362	5,300	8,300	\$ 8,500	\$ 8,800
63 - Other Services & Charges	75,753	82,800	95,200	\$ 98,100	\$ 101,000
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 224,335	\$ 247,100	\$ 288,200	\$ 298,700	\$ 309,600
Net Property Tax Supported	\$ (206,680)	\$ (232,100)	\$ (272,200)	\$ (282,700)	\$ (293,600)

Division: City Clerk/Records Management (City Clerk's Office) (128)

Manager: Melissa Moore

Areas of Responsibility. The City Clerk's Office supervises the City's records management program and document imaging system; Minnesota Government Data Practices Act compliance; and the Elections Division. It also maintains the City Code and City Charter, monitors local and state legislation, provide research and analysis services, draft city ordinances, resolutions, policies and procedures, and provide general information to public officials, general public and city personnel on various regulations. The City Clerk's Office also serves as the staff liaison to the City Charter Commission.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	109,876	109,900	116,800	116,800	116,800
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	2,000	1,000	2,500	2,500
47 - Miscellaneous	52,240	30,000	40,000	40,000	40,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 162,116	\$ 141,900	\$ 157,800	\$ 159,300	\$ 159,300
Expenditures					
61 - Personnel Services	\$ 255,635	\$ 271,800	\$ 290,900	\$ 302,500	\$ 314,600
62 - Supplies	259	1,000	1,300	\$ 1,300	\$ 1,300
63 - Other Services & Charges	26,710	39,900	30,900	\$ 31,800	\$ 32,800
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 282,604	\$ 312,700	\$ 323,100	\$ 335,600	\$ 348,700
Net Property Tax Supported	\$ (120,488)	\$ (170,800)	\$ (165,300)	\$ (176,300)	\$ (189,400)

Division: Elections (129)

Manager: Melissa Moore

Areas of Responsibility. The Elections Division administers elections and works to minimize any delays experienced by voters. It also serves as an important impartial authority for encouraging voter registration, for recruiting and assigning election judges, assisting in the accuracy of the voting equipment, counting of ballots and the certification of elections results and petitions.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	18,468	-	-	-	-
45 - Charges for Services	20	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 18,488	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 64,885	\$ 300	\$ 78,300	\$ 400	\$ 83,100
62 - Supplies	2,098	500	3,000	500	3,100
63 - Other Services & Charges	15,345	10,400	14,300	11,000	14,500
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 82,328	\$ 11,200	\$ 95,600	\$ 11,900	\$ 100,700
Net Property Tax Supported	\$ (63,840)	\$ (11,200)	\$ (95,600)	\$ (11,900)	\$ (100,700)

Division: Non-Departmental (141)

Manager: Walter Wysopal

Areas of Responsibility. Established in 1990, the Non-Departmental Division accounts for those revenues and expenditures that are not easily allocated to more specific departments and/or divisions within the General Fund. Additionally, the division accounts for all property tax revenue received by the General Fund.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ 14,786,583	\$ 16,118,300	\$ 17,324,600	\$ 18,030,000	\$ 18,978,964
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	1,101,700	1,097,400	1,223,600	1,223,600	1,223,600
45 - Charges for Services	1,656,700	1,484,100	1,717,000	1,785,680	1,857,107
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	84,557	57,000	62,000	62,000	62,000
49 - Other Financing Sources	542,500	566,900	582,500	582,500	582,500
Total Revenues	\$ 18,172,040	\$ 19,323,700	\$ 20,909,700	\$ 21,683,780	\$ 22,704,171
Expenditures					
61 - Personnel Services	\$ -	\$ 65,000	\$ 151,900	\$ -	\$ -
62 - Supplies	13,168	-	-	-	-
63 - Other Services & Charges	188,882	29,200	494,200	494,200	494,200
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	351,700	163,500	-	-	-
Total Expenditures	\$ 553,750	\$ 257,700	\$ 646,100	\$ 494,200	\$ 494,200
Net Property Tax Supported	\$ 17,618,290	\$ 19,066,000	\$ 20,263,600	\$ 21,189,580	\$ 22,209,971

Department: Finance Summary

Director: Joe Starks

Description. As an internal service department, the Finance Department provides advice, guidance and financial services for all other departments and divisions of the City. Additionally, the Department supervises the activities of the Municipal Liquor Division, which may be reviewed in greater detail in the Enterprise Fund section of this budget document. In addition to supervising the Municipal Liquor Division, the department includes the following divisions:

- Accounting;
- Assessing;
- Information Technology;

2025 Update. The Finance Department made significant progress on several of the goals and objectives outlined in the Adopted 2025 Budget.

- Started contingency planning to ensure backup coverage in all areas. Continued fraud awareness and protection efforts City-wide.
- Accounting – Continued to create and distribute transparent, readily accessible and understandable easily understood financial reports that led to receiving three awards: the Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award and the Distinguished Budget Presentation Award.
- IT – Strengthened cybersecurity through tabletop exercises and threat response improvements, upgraded server and network infrastructure, advanced business continuity and disaster recovery planning, and provided ongoing staff training.
- Assessing – Hired a permanent part-time appraiser with experience in assessing and real estate sales (position previously filled through long-term intern). Efforts to make more processes paperless were continued with improvements in document storage for eCRV and Tax Court Petition management. A new special assessment software was selected and set for deployment in late December. Negotiated significant numbers of Pay 2026 petitions before deadline preventing large losses of revenue.

2026 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Continued contingency planning to ensure there is backup coverage in all areas. Continue fraud awareness and protection efforts City-wide.

- Assessing – Along with usual activities associated with the conduct of the 2026 Assessment comes the additional work associated with the tax-exempt roll which encompasses over 600 additional parcels needing review and inspection. Monitoring implementation of the new ADG software for special assessments and ensuring that it is reporting accurate data, especially on the public facing website.
- IT – Continue work to implement zero trust security architecture, explore AI usage and governance framework, support GIS infrastructure expansion, and complete infrastructure maintenance including policy reviews, copier replacements, and serve OS upgrades.
- Accounting – focus on continued professional development particularly with newer staff to the City brought onboard.

Finance Department Summary

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	6,257	5,000	6,000	6,200	6,400
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	539,768	245,000	283,800	260,000	240,000
49 - Other Financing Sources	299,837	-	-	-	-
Total Revenues	\$ 845,862	\$ 250,000	\$ 289,800	\$ 266,200	\$ 246,400
Expenditures					
61 - Personnel Services	\$ 1,372,992	\$ 1,474,800	\$ 1,610,600	\$ 1,675,000	\$ 1,742,000
62 - Supplies	6,959	11,500	11,900	12,300	12,700
63 - Other Services & Charges	363,381	543,800	580,500	597,900	615,800
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	299,837	-	-	-	-
80 - Debt Service	107,506	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 2,150,675	\$ 2,030,100	\$ 2,203,000	\$ 2,285,200	\$ 2,370,500
Net Property Tax Supported	\$ (1,304,813)	\$ (1,780,100)	\$ (1,913,200)	\$ (2,019,000)	\$ (2,124,100)

Division: Accounting (131)

Manager: Shannon Veeraboina

Areas of Responsibility. The Accounting Division administers, supervises and plans for all the City's financial activities. These activities include: financial reporting; utility billing and collections; accounts payable and revenue collections; investments management; debt management; risk management; grant management; payroll processing; and budget preparation. It provides financial information to the City Council and City staff. The Accounting Division also provides financial management services for the Fridley Housing and Redevelopment Authority (HRA) and supervises the "front desk" of the Fridley Civic Campus.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	6,257	5,000	6,000	6,200	6,400
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	539,768	245,000	283,800	260,000	240,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 546,025	\$ 250,000	\$ 289,800	\$ 266,200	\$ 246,400
Expenditures					
61 - Personnel Services	\$ 708,370	\$ 750,400	\$ 730,700	\$ 759,900	\$ 790,300
62 - Supplies	3,104	3,700	3,700	\$ 3,800	\$ 3,900
63 - Other Services & Charges	92,598	102,900	107,900	\$ 111,100	\$ 114,400
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 804,072	\$ 857,000	\$ 842,300	\$ 874,800	\$ 908,600
Net Property Tax Supported	\$ (258,047)	\$ (607,000)	\$ (552,500)	\$ (608,600)	\$ (662,200)

Division: Assessing (City Assessor's Office) (132)

Manager: Patrick Maghrak

Areas of Responsibility. The City Assessor's Office implements various property tax and valuation related statutes of the State of Minnesota (State) as they apply to the City. It classifies all taxable property and determines the appraised value of all real estate within the City. The division also assists with special assessment, development review and other special projects, as assigned.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 305,398	\$ 347,900	\$ 367,300	\$ 382,000	\$ 397,300
62 - Supplies	1,279	2,900	3,000	\$ 3,100	\$ 3,200
63 - Other Services & Charges	17,325	22,200	23,100	\$ 23,800	\$ 24,500
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 324,002	\$ 373,000	\$ 393,400	\$ 408,900	\$ 425,000
Net Property Tax Supported	\$ (324,002)	\$ (373,000)	\$ (393,400)	\$ (408,900)	\$ (425,000)

Division: Information Technology (133)

Manager: Mike Grundman

Areas of Responsibility. The Information Technology Division provides information system support, networking support and application development for all City departments. It also coordinates the City's use of information technology through long-range planning, policy development and facilitates communication between the City and its citizens through development of the website and other information resources or tools.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	299,837	-	-	-	-
Total Revenues	\$ 299,837	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 359,224	\$ 376,500	\$ 512,600	\$ 533,100	\$ 554,400
62 - Supplies	2,576	4,900	5,200	5,400	5,600
63 - Other Services & Charges	253,458	418,700	449,500	463,000	476,900
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	299,837	-	-	-	-
80 - Debt Service	107,506	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,022,601	\$ 800,100	\$ 967,300	\$ 1,001,500	\$ 1,036,900
Net Property Tax Supported	\$ (722,764)	\$ (800,100)	\$ (967,300)	\$ (1,001,500)	\$ (1,036,900)

Department: Public Safety Summary

Director: Ryan George

Description. Established in 2018, the Public Safety Department supervises all public safety and emergency response activities and programs for the City. In addition to the Police Activity Fund (outlined in another section of the budget as a Special Revenue Fund), the department includes the following divisions:

- Police;
- Emergency Management; and
- Fire.

2025 Update. The Public Safety Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

Police:

- The Police Division continues to maintain high staffing levels, despite having fewer applicants to draw from. The ongoing support from the community has been instrumental in maintaining high morale, equipping our officers, providing quality training, and attracting great candidates.
- Our Embedded Mental Health Worker program continues to ease the burden that is placed on licensed police officers while also providing appropriate remedies and essential services to individuals who truly need them. We are looking to continue this valuable program in 2026 even though federal grant funds will run out.
- We have expanded our SRO program to add two more SROs that will serve in Fridley Public Schools' two Vista Setting IV Special Education schools. The total cost of the two new SROs is being covered by Fridley Public Schools.
- We have maintained a strong connection to our community and have assembled an amazing team of dedicated professionals who care about providing the best service possible.

Emergency Management:

- The City's Emergency Operations Plan was updated and adopted in 2024.
- All eight Outdoor Warning Sirens had updates completed so they can communicate with Anoka County Emergency Communications.
- We continue to train as a team and plan for a response to all types of hazards.

Fire:

- The Fire Division continues to work on recruiting and retaining Paid-On-Call firefighters. This is a major priority as we have recorded a slight decrease in our ranks in the last year with potential for retirement of several senior members in the near future. The addition of an FTE firefighter has helped address our staffing challenges and has increased our productivity and accountability across shifts.
- The repairs to Aerial 2 and the anticipated completion of Rescue 4 will be instrumental in assisting us to honor our mutual aid agreements with neighboring fire departments, while also addressing current and new fire hazards.
- The hiring of our new Fire Marshal along with increased efforts from our fire inspectors has us on track to achieving our inspections and public education goals.

- We have also fully integrated the new record management system, which is leading to better data which we are using to shape our emergency response.
- Finally, Fridley also achieved our goal of implementing a food truck inspection reciprocity program across all of Anoka County. By collaborating with other fire marshals in the county we were able to create a county wide system that makes inspections less expensive and easier for both food truck owners and Fire departments.

2026 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

Police:

- As with most things, the cost of running a 24/7 operation continues to increase each year. While technology continues to play a larger role in fighting crime, investigating cases, managing personnel and assets, and tracking training records and policies, the costs of these vital tools continue to rise. For example, a new software program that replaced a decades-old system is increasing efficiency and transparency while also ensuring compliance with POST mandates, but it costs far more than the old system.
- Contracted services are also getting more expensive, as are the costs of employing and retaining quality staff.
- We are proud of the partnerships we have created in the community. The Citizen's Advisory Group continues to meet monthly, and our Cops and Clergy program has been reimagined as "Faith and Safety Coalition" to now include a Fire component. Interest in the program has grown significantly.
- We are proud of our continued partnership with Fridley Public Schools and the addition of two more school resource officers who will serve at the district's Setting IV Vista schools.
- Fridley is a member of the Anoka County Joint Law Enforcement Council (JLEC), which is a partnership between the eleven law enforcement agencies in the county.
- The JLEC provides an opportunity for the sharing of resources and costs, particularly on projects that have a county-wide benefit. One major JLEC project that is currently underway is the implementation of a new public safety data system (PSDS) through Tyler Technologies. The new PSDS will leverage new technology to aid first responders in responding to calls, documenting data, and storing data. The new PSDS implementation involves some cost, but it is actually considerably less than the last PSDS implementation that occurred more than a decade ago.
- The Police Division is on pace to handle about 32,500 calls-for-service in 2025.

Fire:

- As the Fire Division continues to work on recruiting Paid-On-Call firefighters, we have determined that our EMT internship program is serving as a successful development and feeder program. We recently hired 2 students from this program as POC Firefighters and 2 more are currently in training. These students make ideal POC firefighters because they cost less to train and they get through the onboarding process faster. The challenge is that in the past this position was funded through a grant, which is no longer available.

- Another challenge is the increase in the cost of structural firefighting personal protective equipment. Some of the increase is due to the industry taking steps to reduce the amount of PFAS in PPE which is much healthier for our firefighters. We are also bound by NFPA requirements that limit the life of this gear to 10 years.

Public Safety Department Summary

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	27,451	20,000	35,000	35,000	35,000
44 - Intergovernmental	1,508,761	1,159,600	1,137,000	1,137,000	1,137,000
45 - Charges for Services	606,960	703,600	919,900	956,700	995,000
46 - Fines and Forfeitures	5,855	5,000	20,000	-	-
47 - Miscellaneous	67,410	12,500	14,000	14,000	14,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 2,216,437	\$ 1,900,700	\$ 2,125,900	\$ 2,142,700	\$ 2,181,000
Expenditures					
61 - Personnel Services	\$ 9,620,907	\$ 10,689,500	\$ 11,178,200	\$ 11,625,400	\$ 12,090,400
62 - Supplies	352,011	381,800	394,400	406,200	418,400
63 - Other Services & Charges	1,065,742	890,100	813,500	837,900	863,100
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 11,038,660	\$ 11,961,400	\$ 12,386,100	\$ 12,869,500	\$ 13,371,900
Net Property Tax Supported	\$ (8,822,223)	\$(10,060,700)	\$(10,260,200)	\$(10,726,800)	\$(11,190,900)

Division: Police (211)

Manager: Ryan George

Areas of Responsibility. The Police Division promotes the safety of the City by partnering with the community to preserve life and protect property. It provides professional police services, including: law enforcement; crime investigation and prevention; apprehension of violators; and medical emergency response. The Police Division collaborates with the community through a school resources officer and other programs. Members of the Division also serve on various groups, such as the Anoka–Hennepin Narcotics and Violent Crimes Taskforce. In its efforts to address the needs of the City, the Police Division places an emphasis on community partnerships.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	1,183,925	1,143,600	1,102,000	1,102,000	1,102,000
45 - Charges for Services	600,315	680,300	907,700	944,000	981,800
46 - Fines and Forfeitures	5,855	5,000	20,000	-	-
47 - Miscellaneous	64,770	9,500	12,000	12,000	12,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 1,854,865	\$ 1,838,400	\$ 2,041,700	\$ 2,058,000	\$ 2,095,800
Expenditures					
61 - Personnel Services	\$ 8,184,287	\$ 8,984,300	\$ 9,333,900	\$ 9,707,300	\$ 10,095,600
62 - Supplies	244,151	270,600	270,600	\$ 278,700	\$ 287,100
63 - Other Services & Charges	607,889	677,300	595,500	\$ 613,400	\$ 631,800
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 9,036,327	\$ 9,932,200	\$ 10,200,000	\$ 10,599,400	\$ 11,014,500
Net Property Tax Supported	\$ (7,181,462)	\$ (8,093,800)	\$ (8,158,300)	\$ (8,541,400)	\$ (8,918,700)

Division: Emergency Management (215)

Manager: Ryan George

Areas of Responsibility. The Emergency Management Division plans and implements the response to local, regional and national emergencies on behalf of the City and in accordance with applicable guidelines or regulations. In addition to maintaining the Emergency Operations Center, the Division trains personnel for emergencies, supports a team of volunteer reserves and maintains the outdoor emergency warning sirens.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	2,040	3,000	2,000	2,000	2,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 2,040	\$ 3,000	\$ 2,000	\$ 2,000	\$ 2,000
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	3,421	3,300	3,300	3,400	3,500
63 - Other Services & Charges	10,583	11,400	11,400	11,700	12,100
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 14,004	\$ 14,700	\$ 14,700	\$ 15,100	\$ 15,600
Net Property Tax Supported	\$ (11,964)	\$ (11,700)	\$ (12,700)	\$ (13,100)	\$ (13,600)

Division: Fire (219)

Manager: James Lange

Areas of Responsibility. The Fire Division provides emergency response and management for all hazards, including: fires, medical emergencies; rescues; and accidental releases of dangerous materials. It also conducts building and building plan inspections for fire code compliance. The Fire Division also supports a variety of community programs, such as the annual fire prevention training in local elementary schools. It offers 24-hour services through a team of full-time and paid-on-call firefighters. The Fire Division staff also serves on various interagency taskforces (e.g., Minnesota State Chemical Assessment Team for the North Metro). It operates two fire stations.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	27,451	20,000	35,000	35,000	35,000
44 - Intergovernmental	324,836	16,000	35,000	35,000	35,000
45 - Charges for Services	6,645	23,300	12,200	12,700	13,200
46 - Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -
47 - Miscellaneous	600	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 359,532	\$ 59,300	\$ 82,200	\$ 82,700	\$ 83,200
Expenditures					
61 - Personnel Services	\$ 1,436,620	\$ 1,705,200	\$ 1,844,300	\$ 1,918,100	\$ 1,994,800
62 - Supplies	104,439	107,900	120,500	\$ 124,100	\$ 127,800
63 - Other Services & Charges	447,270	201,400	206,600	\$ 212,800	\$ 219,200
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,988,329	\$ 2,014,500	\$ 2,171,400	\$ 2,255,000	\$ 2,341,800
Net Property Tax Supported	\$ (1,628,797)	\$ (1,955,200)	\$ (2,089,200)	\$ (2,172,300)	\$ (2,258,600)

Department: Public Works Summary

Director: James Kosluchar

Description.

The Public Works Department is responsible for engineering, design and maintenance of City streets, sidewalks, parks, water, sanitary and storm water utility systems, City Hall and City Garage, and maintenance of equipment. Technical support in the form of surveys, drafting, research and utility location is provided by Engineering for the development of improvements plans, construction and safety programs for the City. The department includes the following divisions:

- Facilities Management;
- Engineering;
- Street Lighting;
- Parks Maintenance;
- Utilities;
- Street Maintenance; and
- Fleet Services.

2025 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2025 Budget.

- Department-wide: Review of Department policies, succession planning. Updating training and safety programs.
- Facilities: Additional services to new park building, working to provide support services Citywide. Planning for future staffing upon completion of Commons Park building. Added integration of security systems for facilities.
- Engineering: Large projects continue including Commons Park, University corridor projects, and joint projects with Anoka County. Seeking funding opportunities with Anoka County and MnDOT. Leading implementation of Parks Master Plan improvements. Working on updates to engineering standards and related ordinances.
- Street Lighting: Administer construction of the University Lighting project.
- Forestry: EAB and hazardous tree process streamlined with new equipment and updated GIS, administering private grant for removal of trees impacted by EAB.
- Parks Maintenance: Improving all trail/walk access year-round (incl. non-City routes); aid Parks Implementation Plan.
- Street Maintenance: Long-range planning on streets and trails citywide ongoing.
- Fleet Services: Initiating a review of real-time diagnostics for and stabilize the schedule for leased vehicles.

2026 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Department–wide: Succession plan implementation will begin. Training and safety programs for new staff.
- Facilities: Services for new park buildings. Planning for future staffing upon completion of Commons Park building. Comprehensive evaluation of control / security system upgrades. Solar additions to multiple buildings.
- Engineering: Safe Street planning will occur, and we will continue seeking funding opportunities with Anoka County and MnDOT as corridor improvements are fully identified. Planning and design of 73rd Avenue Corridor will be re-initiated. Leading implementation of Parks Master Plan improvements. Working to enhance division processes and procedures.
- Street Lighting: Planning for City decorative lighting.
- Forestry: More private tree inspections and activity, administering private grant for removal of trees impacted by EAB. Re-evaluate and update EAB plan.
- Parks Maintenance: Complete planning to improve snow and ice response on trails/walks; establish new maintenance practices for park improvements.
- Street Maintenance: Long-range planning on streets and trails citywide ongoing. Fleet Services: Jointly with Finance, perform analysis to determine whether leasing or owning is the best fiscal and operational option for the City.

Public Works Department Summary

	2024	2025	2026	2027	2028
Revenues	Actual	Budget	Budget	Forecast	Forecast
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	38,946	25,000	35,000	35,000	35,000
44 - Intergovernmental	620,369	512,500	560,000	576,800	594,100
45 - Charges for Services	281,216	418,900	292,700	304,400	316,600
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	91,641	600	90,600	600	600
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 1,032,172	\$ 957,000	\$ 978,300	\$ 916,800	\$ 946,300
Expenditures					
61 - Personnel Services	\$ 3,084,404	\$ 3,286,600	\$ 3,507,500	\$ 3,647,800	\$ 3,793,900
62 - Supplies	484,271	483,200	521,500	537,100	553,200
63 - Other Services & Charges	1,175,119	1,368,700	1,464,400	1,508,400	1,553,700
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 4,743,794	\$ 5,138,500	\$ 5,493,400	\$ 5,693,300	\$ 5,900,800
Net Property Tax Supported	\$ (3,711,622)	\$ (4,181,500)	\$ (4,515,100)	\$ (4,776,500)	\$ (4,954,500)

Division: Facilities Management (311)

Manager: Jeff Jensen

Areas of Responsibility. The Facilities Management Division maintains the exteriors and interiors of the Fridley Civic Campus, Public Works Building and other City buildings, as assigned. It strives to maintain all City facilities in a manner that ensures safety and extends their useful life.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 326,128	\$ 347,600	\$ 497,300	\$ 517,200	\$ 537,900
62 - Supplies	67,937	66,000	70,000	72,100	74,300
63 - Other Services & Charges	417,741	447,400	487,700	502,300	517,400
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 811,806	\$ 861,000	\$ 1,055,000	\$ 1,091,600	\$ 1,129,600
Net Property Tax Supported	\$ (811,806)	\$ (861,000)	\$ (1,055,000)	\$ (1,091,600)	\$ (1,129,600)

Division: Engineering (314)

Manager: Brandon Brodhag

Areas of Responsibility. The Engineering Division develops plans, sets specifications and determines estimates for capital improvement projects and programs. It is also responsible for the design and construction of streets, sanitary sewer collection systems, storm water facilities, and water treatment and distribution systems. The Engineering Division also maintains records on various projects in the City (i.e., "as-built"), and utility service locations. Also, the GIS Geographic Information System (GIS) functions are housed in the Engineering Division and maintain the mapping and graphics systems for the City.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	38,946	25,000	35,000	35,000	35,000
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	277,343	415,000	288,700	300,200	312,200
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	90,852	-	90,000	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 407,141	\$ 440,000	\$ 413,700	\$ 335,200	\$ 347,200
Expenditures					
61 - Personnel Services	\$ 374,656	\$ 518,100	\$ 419,700	\$ 436,500	\$ 454,000
62 - Supplies	3,940	8,200	7,600	7,800	8,000
63 - Other Services & Charges	110,476	56,900	57,900	59,600	61,400
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 489,072	\$ 583,200	\$ 485,200	\$ 503,900	\$ 523,400
Net Property Tax Supported	\$ (81,931)	\$ (143,200)	\$ (71,500)	\$ (168,700)	\$ (176,200)

Division: Forestry (315)

Manager: Jeff Jensen

Areas of Responsibility. The Forestry Division provides for the health of the trees and other foliage of the City. Generally, it provides for maintenance of trees located in parks, streets and other areas either owned or operated by the City, including removal, replacement, planting, trimming and inspection services. The Forestry Division also provides for the removal and replacement of private trees consistent with tree replacement programming.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	105,068	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 105,068	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	17,562	19,100	15,500	16,000	16,500
63 - Other Services & Charges	137,851	65,800	91,800	94,600	97,400
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 155,413	\$ 84,900	\$ 107,300	\$ 110,600	\$ 113,900
Net Property Tax Supported	\$ (50,345)	\$ (84,900)	\$ (107,300)	\$ (110,600)	\$ (113,900)

Division: Park Maintenance (316)

Manager: Jeff Jensen

Areas of Responsibility. The Park Maintenance Division plans, designs, constructs and maintains both the active and passive areas of the Park System in coordination with the Parks and Recreation Division. It also supports the activities of the Parks and Recreation Commission and assists with community celebrations and festivals.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	3,000	-	-	-	-
45 - Charges for Services	3,873	3,900	4,000	4,200	4,400
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 6,873	\$ 3,900	\$ 4,000	\$ 4,200	\$ 4,400
Expenditures					
61 - Personnel Services	\$ 945,306	\$ 919,800	\$ 997,000	\$ 1,036,900	\$ 1,078,400
62 - Supplies	120,368	108,100	127,100	130,900	134,800
63 - Other Services & Charges	130,417	144,100	157,000	161,700	166,600
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,196,091	\$ 1,172,000	\$ 1,281,100	\$ 1,329,500	\$ 1,379,800
Net Property Tax Supported	\$ (1,189,218)	\$ (1,168,100)	\$ (1,277,100)	\$ (1,325,300)	\$ (1,375,400)

Division: Street Lighting (317)

Manager: Jeff Jensen

Areas of Responsibility. The Lighting Division maintains the overhead lighting throughout the City, including all park lights, streetlights, traffic signals and other lighting services.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
61 - Personnel Services	\$ 19,004	\$ 20,000	\$ 20,900	\$ 21,700	\$ 22,600
62 - Supplies	708	3,000	8,000	8,200	8,400
63 - Other Services & Charges	211,020	255,000	265,000	273,000	281,200
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 230,732	\$ 278,000	\$ 293,900	\$ 302,900	\$ 312,200
Net Property Tax Supported	\$ (230,732)	\$ (278,000)	\$ (293,900)	\$ (302,900)	\$ (312,200)

Division: Street Maintenance (318)

Manager: Jeff Jensen

Areas of Responsibility. The Street Maintenance Division performs the necessary tasks to reduce the depreciation and wear of City streets. It also strives to maintain the desirable standards of appearance, serviceability and safety, which includes street sweeping, repair of street surfaces, and snow and/or ice prevention and removal.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	512,301	512,500	560,000	576,800	594,100
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	134	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 512,435	\$ 512,500	\$ 560,000	\$ 576,800	\$ 594,100
Expenditures					
61 - Personnel Services	\$ 978,879	\$ 1,034,200	\$ 1,073,400	\$ 1,116,300	\$ 1,161,000
62 - Supplies	234,458	253,000	265,500	273,500	281,700
63 - Other Services & Charges	137,990	367,800	368,800	379,900	391,300
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,351,327	\$ 1,655,000	\$ 1,707,700	\$ 1,769,700	\$ 1,834,000
Net Property Tax Supported	\$ (838,892)	\$ (1,142,500)	\$ (1,147,700)	\$ (1,192,900)	\$ (1,239,900)

Division: Fleet Services (319)

Manager: Kelly Odenthal

Areas of Responsibility. The Fleet Services Division provides for the maintenance and upkeep of all City-owned equipment and vehicles, including dump trucks, fire trucks, lawnmowers, passenger vehicles, pick-up trucks, squad cars and sport utility vehicles. It may also refer certain activities and repairs to external organizations, as need or required by warranty.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	655	600	600	600	600
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 655	\$ 600	\$ 600	\$ 600	\$ 600
Expenditures					
61 - Personnel Services	\$ 440,431	\$ 446,900	\$ 499,200	\$ 519,200	\$ 540,000
62 - Supplies	39,298	25,800	27,800	28,600	29,500
63 - Other Services & Charges	29,624	31,700	36,200	37,300	38,400
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 509,353	\$ 504,400	\$ 563,200	\$ 585,100	\$ 607,900
Net Property Tax Supported	\$ (508,698)	\$ (503,800)	\$ (562,600)	\$ (584,500)	\$ (607,300)

Department: Parks & Recreation

Director: Mike Maher

Description. Recreation engages the community in a variety of year-round activities and events. In addition to supervising the Springbrook Nature Center (outlined in another section of the budget as a Special Revenue Fund), the department includes the following divisions:

- Parks and Recreation.

2025 Update. The Parks & Recreation Department made significant progress on several of the goals and objectives outlined in the Adopted 2025 Budget.

- Continued growth in area of facility rentals with revenue exceeding projections especially for Locke Park and Moore Lake Park Community Building
- General contributions and donations increased due to expanded commitments from the Springbrook Nature Center Foundation to support programming and updates to the nature-based play area. An increase in program support donations accounted for \$17,000 in program-related sponsorships.

2026 Other Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Commons Park operations will begin summer of 2026 with a staffed building. Both permanent and part-time staffing levels will be requested to increase to satisfy this demand and a conservative increase in facility rental income should be expected.
- Several operational line items were requested to increase in 2026 to account for additional needs at a new facility such as office supplies and services contracted.
- A new request for support for the public art program is being requested to support small-scale art programs such as art benches, small murals, and utility-box wraps.
- Planned expansion of adult programming opportunities
- Staff will implement a grant from Xcel Energy to expand volunteer opportunities with expenses and revenue balancing at \$8,000
- Expansion of the nature-based play area has been popular, and the equipment is getting a lot of use. This will translate to more park visits and additional maintenance and inspections.
- Expansion to preschool age programming is under consideration
- Parks and Recreation Director has taken on a leadership role for Fridley's public art program including serving as the staff contact for the Public Arts Commission and as a liaison to the Rum River Art Center.

Division: Parks & Recreation (410)

Manager: Margo Numedahl

Areas of Responsibility. The Parks & Recreation Division provides a wide variety of year-round leisure activities, which contribute toward the physical, social and emotional well-being of participants of all ages. It provides programs in the following areas: instructional recreation activities; competitive athletic leagues; fitness activities; special events; cultural arts; and outings. Beginning in 2020, this Parks & Recreation Division ceased operation of a Senior Center.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	256,176	189,500	243,000	252,720	262,829
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	6,647	4,000	6,900	6,900	6,900
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 262,823	\$ 193,500	\$ 249,900	\$ 259,620	\$ 269,729
Expenditures					
61 - Personnel Services	\$ 706,061	\$ 792,000	\$ 969,700	\$ 1,008,500	\$ 1,048,800
62 - Supplies	31,190	31,300	34,700	35,700	36,800
63 - Other Services & Charges	161,999	185,700	196,700	202,600	208,700
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 899,250	\$ 1,009,000	\$ 1,201,100	\$ 1,246,800	\$ 1,294,300
Net Property Tax Supported	\$ (636,427)	\$ (815,500)	\$ (951,200)	\$ (987,180)	\$ (1,024,571)

Department: Community Development

Director: Paul Bolin

Description. The Community Development Department coordinates and plans for all the different real estate developments in the City including: commercial; industrial; and residential (both single family and multi-family homes). The department promotes commercial and industrial development to expand the job base with livable wage employment opportunities and to increase the tax base. In addition to serving as the primary staff liaison to the Housing and Redevelopment Authority (HRA), the Planning Commission and the Environmental Quality and Energy Commission, the department includes the following divisions:

- Building Inspections;
- Planning; and
- Rental Inspections.

2025 Update. The Community Development Department made significant progress on several of the goals and objectives outlined in the Adopted 2025 Budget.

The Community Development Department restructured by consolidating the HRA Assistant Director and Planning Manager roles into a new Assistant Community Development Director position, with the current planner expanding from a three-day per week planner to a four-day Senior Planner role that bridges both HRA grant work and increased planning responsibilities. The reorganization maintains specialized expertise while promoting cross-training and professional growth, creating a more flexible generalist approach that reduces management costs and builds knowledge redundancy across the department.

Building Inspections

- Adjusted electrical inspections fees to be consistent with fees in other cities.
- Hired two new staff, Licensing and Permit Coordinator and Building Inspector as a result of a resignation and a retirement.
- As of July, we've exceeded the permit number and permit value originally anticipated for this year.

Planning/Code Enforcement/Recycling/Environment

- Continued pre-development work for Mississippi and Central.
- Prepared a Public Arts Policy and Comprehensive Plan for future art placement and City beautification. PAC was turned over to Parks & Recreation
- Completed rewrite of the zoning code.
- Creation of the zoning permit process as a result of the zoning code rewrite.
- Focused on education within our code enforcement process, through use of door hangers and handouts.
- Summer intern focused on addressing multi-family code enforcement and recycling education.

- Partnered with the City Clerk's office to administer and implement the Cannabis regulations implemented by the State.
- Continued work on grant writing and implementation for solar on City buildings

Rental Inspections

- Continued inspections on the schedules defined to ensure new units are merged into a 3-year inspection rotation. New buildings are inspected after one year, then on the 3-year rotation.
- Created & adopted a new fee schedule for rental inspection to keep pace with the costs of running the inspection program
- Made many improvements to CitizenServe to meet needs of Rental Division.

2025 Other Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

Building Inspections

- Continue to train new team members to become comfortable and confident in their roles.
- Work with staff on individual training and certificates that may be of interest or need.

Planning/Code Enforcement/Recycling/Environment

- Hire a consultant and start work to complete the 2050 Comprehensive Plan update
- Finalize the redevelopment project on Mississippi and Central – bring the development through the land use process and establishment of a TIF district
- Continue to focus on education efforts for residents and businesses related to code enforcement activities
- Pursue alternative options that are affordable for residents to dispose of unwanted items

Rental Inspections

- Continue inspections on a 3-year inspection rotation. New buildings are inspected after one year, then on the 3-year rotation. Due to economic hardships of some owners and a lack of repairs made during the pandemic, rental is finding a need for several reinspection's and follow up.
- Implementation of new correction order/inspection software for time efficiency and fill a role that Citizen Serve lacks.
- Continuing education, classes and certifications to keep up with trends, code changes and increase knowledge/skills of inspection staff

Community Development Department Summary

	2024	2025	2026	2027	2028
	Actual	Budget	Budget	Forecast	Forecast
Revenues					
43 - Licenses and Permits	684,679	1,022,700	890,200	890,200	890,200
44 - Intergovernmental	15,000	-	-	-	-
45 - Charges for Services	269,976	268,800	95,000	98,800	102,700
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	24,044	15,000	21,000	21,000	21,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 1,068,338	\$ 1,366,500	\$ 1,076,200	\$ 1,080,000	\$ 1,083,900
Expenditures					
61 - Personnel Services	\$ 1,353,549	\$ 1,429,300	\$ 1,289,500	\$ 1,341,100	\$ 1,394,800
62 - Supplies	7,446	13,400	13,400	13,800	14,200
63 - Other Services & Charges	306,303	362,900	373,600	384,800	396,300
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,667,298	\$ 1,805,600	\$ 1,676,500	\$ 1,739,700	\$ 1,805,300
Net Property Tax Supported	\$ (598,960)	\$ (439,100)	\$ (600,300)	\$ (659,700)	\$ (721,400)

Division: Building Inspections (511)

Manager: Tony DeForge

Areas of Responsibility. The Building Inspections Division enforces the building code and applicable ordinances within the City in order to prevent health and safety hazards. It also provides applicable information to homeowners and businesses and reviews building plans and provides coordination of inspections.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	501,130	758,700	616,200	616,200	616,200
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	9,584	10,000	13,000	13,500	14,000
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	24,044	15,000	21,000	21,000	21,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 534,758	\$ 783,700	\$ 650,200	\$ 650,700	\$ 651,200
Expenditures					
61 - Personnel Services	\$ 371,818	\$ 400,400	\$ 360,400	\$ 374,800	\$ 389,800
62 - Supplies	1,997	6,100	6,100	6,300	6,500
63 - Other Services & Charges	112,170	175,300	178,300	183,600	189,100
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 485,985	\$ 581,800	\$ 544,800	\$ 564,700	\$ 585,400
Net Property Tax Supported	\$ 48,773	\$ 201,900	\$ 105,400	\$ 86,000	\$ 65,800

Division: Planning (512)

Manager: Stacy Stromberg

Areas of Responsibility. The Planning Division oversees all land development activities and efforts in the City in compliance with the Comprehensive Plan. It also maintains compliance with ordinances related to public nuisances, subdivisions and zoning. The Planning Division serves as the liaison to the Planning Commission and the Environmental Quality and Energy Commission. It is also responsible for the administration of the various waste reduction programs provided by the City and partnering agencies.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	74,639	60,000	70,000	70,000	70,000
43 - Licenses and Permits	3,812	4,000	4,000	4,000	4,000
44 - Intergovernmental	15,000	-	-	-	-
45 - Charges for Services	204,279	223,800	32,000	33,300	34,600
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 297,730	\$ 287,800	\$ 106,000	\$ 107,300	\$ 108,600
Expenditures					
61 - Personnel Services	\$ 708,986	\$ 756,600	\$ 636,500	\$ 662,000	\$ 688,500
62 - Supplies	2,618	4,400	4,400	4,500	4,600
63 - Other Services & Charges	171,002	155,600	158,600	163,400	168,300
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 882,606	\$ 916,600	\$ 799,500	\$ 829,900	\$ 861,400
Net Property Tax Supported	\$ (584,876)	\$ (628,800)	\$ (693,500)	\$ (722,600)	\$ (752,800)

Division: Rental Inspections (514)

Manager: Paul Bolin

Areas of Responsibility. The Rental Inspections Division provides for the systematic inspection and licensing of all rental units located in the City. In doing so, it protects the health, safety and well-being of the Fridley community, and preserves valuable housing stock for current and future residents.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	179,737	260,000	270,000	270,000	270,000
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	56,113	35,000	50,000	52,000	54,100
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 235,850	\$ 295,000	\$ 320,000	\$ 322,000	\$ 324,100
Expenditures					
61 - Personnel Services	\$ 272,745	\$ 272,300	\$ 292,600	\$ 304,300	\$ 316,500
62 - Supplies	2,831	2,900	2,900	3,000	3,100
63 - Other Services & Charges	23,131	32,000	36,700	37,800	38,900
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 298,707	\$ 307,200	\$ 332,200	\$ 345,100	\$ 358,500
Net Property Tax Supported	\$ (62,857)	\$ (12,200)	\$ (12,200)	\$ (23,100)	\$ (34,400)

SPECIAL REVENUE FUNDS

This section of the 2026 Budget provides information regarding the following departments and their respective divisions as supported by Special Revenue Funds:

- Summary;
- Cable Television Fund;
- Solid Water Abatement (i.e., Recycling) Fund;
- Police Activity Fund; and
- Springbrook Nature Center Fund.

Summary

Special Revenue Funds are designed to account for the activities of a specific revenue source and are legally restricted for a specific purpose. At present, the City maintains budgeted funds for Cable Television, Solid Waste Abatement (i.e., recycling), Police Activity and the Springbrook Nature Center (SNC). The City budgets for these funds in a similar manner to the General Fund.

The 2026 Budget assumes a total of \$1,888,200 in Special Revenue Fund revenues, an increase of about \$13,200 or less than 1.0%, compared to the Adopted 2025 Budget, largely due to an increase in external reimbursements for personnel services provided in the Police Activity Fund. Along with this increase, the 2026 Budget also includes about \$77,100 in additional expenditures, largely due to an increase in personnel costs in the funds.

Fund: Cable Television (225)

Department: Community Services and Employee Relations

Division: Communications and Engagement

City Manager: Wally Wysopal

Manager: Melissa Moore

Areas of Responsibility. The Cable TV Fund supports the Fridley Municipal Television Channel 17, website and social media programming as well as programming for Public Access Channel 15. All regular City Council meetings are broadcast live and for playback on Channel 17. Staff produce more than 90 programs a year. The Cable TV Fund also provides equipment necessary for the operations of Channel 17.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	191,121	200,000	158,600	140,200	125,900
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	38,224	40,000	36,000	37,400	38,900
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	47,301	20,000	20,000	20,800	21,600
49 - Other Financing Sources	64,887	-	-	-	-
Total Revenues	\$ 341,533	\$ 260,000	\$ 214,600	\$ 198,400	\$ 186,400
Expenditures					
61 - Personnel Services	\$ 175,418	\$ 199,000	\$ 192,300	200,000	208,000
62 - Supplies	7,014	48,300	115,300	119,900	124,700
63 - Other Services & Charges	162,422	195,600	160,700	92,100	95,800
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	64,886	-	-	-	-
80 - Debt Service	57,538	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 467,278	\$ 442,900	\$ 468,300	\$ 412,000	\$ 428,500
Net Fund Balance Supported	\$ (125,745)	\$ (182,900)	\$ (253,700)	\$ (213,600)	\$ (242,100)
Fund Balance	\$ 962,578	\$ 779,678	\$ 525,978	\$ 312,378	\$ 70,278
Change in Fund Balance		\$ (182,900)	\$ (253,700)	\$ (213,600)	\$ (242,100)

Fund: Solid Waste Abatement (237)

Department: Community Development

Division: Recycling

Director: Scott Hickok

Coordinator: Rachel Workin

Areas of Responsibility. Established in 1991, the Solid Waste Abatement Fund supports various activities, including: curbside recycling; drop-off events to eliminate electronics and appliances; and marketing and educational activities. Generally, the Fund seeks to reduce or prevent items from entering the waste stream that may be handled in some other form or fashion.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	126,641	128,300	128,300	128,300	128,300
45 - Charges for Services	418,991	448,300	443,200	460,900	479,300
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	4,657	1,900	1,700	1,800	1,900
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 550,289	\$ 578,500	\$ 573,200	\$ 591,000	\$ 609,500
Expenditures					
61 - Personnel Services	\$ 56,834	\$ 60,600	\$ 63,100	65,600	68,200
62 - Supplies	11,523	8,700	12,200	12,700	13,200
63 - Other Services & Charges	460,196	496,900	493,200	512,900	533,400
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 528,553	\$ 566,200	\$ 568,500	\$ 591,200	\$ 614,800
Net Fund Balance Supported	\$ 21,736	\$ 12,300	\$ 4,700	\$ (200)	\$ (5,300)
Fund Balance	\$ 118,966	\$ 131,266	\$ 135,966	\$ 135,766	\$ 130,466
Change in Fund Balance		\$ 52,097	\$ 4,700	\$ (200)	\$ (5,300)

Fund: Police Activity (260)

Department: Public Safety

Division: Police

Director: Ryan George

Manager: Steve Monsrud

Areas of Responsibility. The Police Activity Fund receives grants and intergovernmental aid designed to support public safety activities. In most cases, the grants are provided on a reimbursement basis. However, in some situations, funds are provided in advance and expended on specific activities or projects. The Police Activity Fund supports the Public Safety Data System (PSDS) System, a county-wide data sharing service for public safety agencies. The City physically houses the personnel associated with the PSDS System.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	211,489	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	226,000	256,000	266,200	276,800
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 211,489	\$ 226,000	\$ 256,000	\$ 266,200	\$ 276,800
Expenditures					
61 - Personnel Services	\$ 168,915	\$ 173,100	\$ 201,200	209,200	217,600
62 - Supplies	3,071	4,200	4,200	4,400	4,600
63 - Other Services & Charges	31,505	50,900	50,900	52,900	55,000
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 203,491	\$ 228,200	\$ 256,300	\$ 266,500	\$ 277,200
Net Fund Balance Supported	\$ 7,998	\$ (2,200)	\$ (300)	\$ (300)	\$ (400)
Fund Balance	\$ 16,535	\$ 14,335	\$ 14,035	\$ 13,735	\$ 13,335
Change in Fund Balance		\$ (2,200)	\$ (300)	\$ (300)	\$ (400)

Fund: Springbrook Nature (270)

Department: Community Services and Employee Relations

Division: Springbrook Nature Center

Director: Mike Maher

Manager: Tara Rogness

Areas of Responsibility. The Springbrook Nature Center (SNC) Fund supports activities and programs related to the Springbrook Nature Center, a premier park and open space reserve. The fund also supports the maintenance and operation of the Interpretive Center, a multi-use facility that provides natural resources programming and classroom space. The SNC partners with local school districts and non-profits to provide a variety of educational opportunities. The entire park area may be explored by the general public.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ 534,145	\$ 581,200	\$ 604,500	\$ 622,600	\$ 641,300
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	215,042	205,400	215,400	224,000	233,000
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	26,269	23,900	24,500	25,500	26,500
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 775,456	\$ 810,500	\$ 844,400	\$ 872,100	\$ 900,800
Expenditures					
61 - Personnel Services	\$ 613,917	\$ 656,400	\$ 672,100	699,000	727,000
62 - Supplies	41,813	41,200	45,700	47,500	49,400
63 - Other Services & Charges	93,977	96,500	97,600	101,500	105,600
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 749,707	\$ 794,100	\$ 815,400	\$ 848,000	\$ 882,000
Net Fund Balance Supported	\$ 25,749	\$ 16,400	\$ 29,000	\$ 24,100	\$ 18,800
Fund Balance	\$ 250,534	\$ 266,934	\$ 295,934	\$ 320,034	\$ 338,834
Change in Fund Balance		\$ 16,400	\$ 29,000	\$ 24,100	\$ 18,800

CAPITAL PROJECT FUNDS

This section of the 2026 Budget provides information regarding the following funds and their respective divisions as supported by Enterprise Funds:

- Summary;
- Building Capital Projects Fund
- Street Capital Projects Fund;
- Parks Capital Projects Fund;
- Information Technology Capital Projects Fund; and
- Equipment Capital Projects Fund.

For additional information and analysis regarding the 2026 Budget for the Capital Projects Funds, please refer to the 2026–2030 Capital Investment Program on the Finance page on the City’s website. A summary of projects included in the 2026-2030 CIP is included in Volume 2.

Summary

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Often these funds make use of fund balances to finance the sometimes–extraordinary cost of certain capital projects. At present, the City maintains budgeted funds for Buildings, Streets, Parks, Information Technology and Equipment.

The 2026 Budget includes a total of \$16,004,100 of Capital Projects Funds expenditures, decrease of about \$3,368,100, or about 28.3%, compared to the previous year. For the Streets Capital Projects Fund, the City plans to complete three major capital projects: 2 Street Rehabilitation Projects and a Safe Routes to School Project, totaling approximately \$3,095,000. Additionally, the City will be finishing design for the 57th Avenue Bridge project, planning to spend approximately \$1,020,000 in design funded with state bonding. For the Parks Capital Projects Fund the City plans to spend approximately \$6,204,000 related to the approved Park System Improvement Plan. Consistent with City Council guidance, the City may ultimately expend about \$30,000,000 on park system related capital projects over an approximate 8-year period which began in 2023.

Fund: Building Capital Projects (405)

Department: Public Works

Director: James Kosluchar

The Building Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of public buildings, including: the Fridley Civic Campus (i.e., City Hall, Police Station, Fire Station No. 1); the Public Works Building; and other municipal buildings that may not be otherwise supported by other Capital Project Funds. The City may also use the fund to finance the acquisition of real estate for the City and its component units.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	86,076	30,000	30,000	20,000	20,000
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 86,076	\$ 30,000	\$ 30,000	\$ 20,000	\$ 20,000
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	2,298	20,000	20,000	20,000	20,000
70 - Capital Outlay	12,600	50,000	231,000	250,000	100,000
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 14,898	\$ 70,000	\$ 251,000	\$ 270,000	\$ 120,000
Net Fund Balance Supported	\$ 71,178	\$ (40,000)	\$ (221,000)	\$ (250,000)	\$ (100,000)
Fund Balance	\$ 1,897,454	\$ 1,857,454	\$ 1,636,454	\$ 1,386,454	\$ 1,286,454
Change in Fund Balance		\$ (40,000)	\$ (221,000)	\$ (250,000)	\$ (100,000)

Fund: Streets Capital Projects (406)

Department: Public Works

Director: James Kosluchar

The Street Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of transportation infrastructure, including: curb and gutter; bridges; sidewalks; streets; streetlights; traffic signals and signage; and trails. The City may expend funds on such facilities under its jurisdiction or in partnership with an area agency controlling similar assets within the City.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	583,258	740,000	550,000	410,000	625,000
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	1,517,445	6,420,000	4,121,000	745,000	1,900,000
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	68,610	30,000	40,000	40,000	40,000
49 - Other Financing Sources	351,700	-	-	-	-
Total Revenues	\$ 2,521,013	\$ 7,190,000	\$ 4,711,000	\$ 1,195,000	\$ 2,565,000
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	83,355	4,240,000	-	-	-
70 - Capital Outlay	2,728,464	3,375,000	5,756,000	1,160,000	2,855,000
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	200,000	200,000	200,000	200,000	200,000
Total Expenditures	\$ 3,011,819	\$ 7,815,000	\$ 5,956,000	\$ 1,360,000	\$ 3,055,000
Net Fund Balance Supported	\$ (490,806)	\$ (625,000)	\$ (1,245,000)	\$ (165,000)	\$ (490,000)
Fund Balance	\$ 1,515,154	\$ 1,780,154	\$ 965,154	\$ 800,154	\$ 310,154
Change in Fund Balance		\$ 265,000	\$ (1,245,000)	\$ (165,000)	\$ (490,000)

Fund: Parks Capital Projects (407)

Department: Public Works/Community Services and Employee Resources

Director: James Kosluchar/Mike Maher

The Parks Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of parks and open spaces maintained by the City, including: community and neighborhood parks; playground and recreation equipment; recreation facilities; trails located in and around park units; and related activities.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	852,263	662,000	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	746,373	185,000	95,000	95,000	95,000
49 - Other Financing Sources	-	-	2,785,400	1,530,900	5,147,900
Total Revenues	\$ 1,598,636	\$ 847,000	\$ 2,880,400	\$ 1,625,900	\$ 5,242,900
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	7,028	-	-	-	-
63 - Other Services & Charges	63,612	55,000	30,000	30,000	30,000
70 - Capital Outlay	3,908,272	8,225,000	7,261,000	1,469,000	5,156,000
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	237,604	158,200	144,000	149,760	155,750
Total Expenditures	\$ 4,216,516	\$ 8,438,200	\$ 7,435,000	\$ 1,648,760	\$ 5,341,750
Net Fund Balance Supported	\$ (2,617,880)	\$ (7,591,200)	\$ (4,554,600)	\$ (22,860)	\$ (98,850)
Fund Balance	\$ 13,493,374	\$ 6,699,174	\$ 2,490,574	\$ 2,467,714	\$ 2,368,864
Change in Fund Balance		\$ (7,591,200)	\$ (4,554,600)	\$ (22,860)	\$ (98,850)

Fund: Information Technology Capital Projects (409)

Department: Finance

Director: Joe Starks

The Information Technology (IT) Capital Projects Fund accounts for funds accumulated for the acquisition, expansion, improvement, replacement and/or major repairs of IT resources and systems, including: computers; enterprise-level or major software; networking equipment; servers; and other significant hardware. The IT Capital Projects Fund may not support ongoing IT costs or operations, such as licensing and maintenance fees.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ 79,900	\$ 86,300	\$ 89,700	\$ 92,400	\$ 95,200
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	305,000	330,000	275,000	230,000	230,000
45 - Charges for Services	2,500	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	4,646	17,000	4,000	4,000	4,000
49 - Other Financing Sources	194,248				
Total Revenues	\$ 586,294	\$ 433,300	\$ 368,700	\$ 326,400	\$ 329,200
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	32,515	30,000	-	-	-
63 - Other Services & Charges	128,323	90,000	-	-	-
70 - Capital Outlay	178,405	471,000	435,000	240,000	335,000
72 - Lease/SBITA	194,248	-	-	-	-
80 - Debt Service	143,972	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 677,463	\$ 591,000	\$ 435,000	\$ 240,000	\$ 335,000
Net Fund Balance Supported	\$ (91,169)	\$ (157,700)	\$ (66,300)	\$ 86,400	\$ (5,800)
Fund Balance	\$ 242,740	\$ 130,040	\$ 93,740	\$ 180,140	\$ 174,340
Change in Fund Balance		\$ (112,700)	\$ (66,300)	\$ 86,400	\$ (5,800)

Fund: Equipment Capital Projects Fund (410)

Department: Finance

Director: Joe Starks

The Equipment Capital Projects Fund, also known as the Capital Equipment Program (CEP) accounts for funds accumulated for the acquisition, replacement and/or major repairs of larger or more expensive equipment, including: public works and public safety vehicles and equipment; parks and landscaping equipment; and other major equipment needs as determined by the City Manager and City Council.

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
41 - Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
42 - Special Assessments	-	-	-	-	-
43 - Licenses and Permits	-	-	-	-	-
44 - Intergovernmental	930,000	637,000	733,000	1,119,000	728,000
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	87,290	15,000	30,000	30,000	30,000
49 - Other Financing Sources	1,066,586	450,000	450,000	1,750,000	450,000
Total Revenues	\$ 2,083,876	\$ 1,102,000	\$ 1,213,000	\$ 2,899,000	\$ 1,208,000
Expenditures					
61 - Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
62 - Supplies	30,307	80,000	-	-	-
63 - Other Services & Charges	132,807	578,000	-	-	-
70 - Capital Outlay	1,742,410	1,800,000	1,927,100	3,325,400	899,800
72 - Lease/SBITA	733,550	-	-	-	-
80 - Debt Service	279,886	-	-	-	346,800
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 2,918,960	\$ 2,458,000	\$ 1,927,100	\$ 3,325,400	\$ 1,246,600
Net Fund Balance Supported	\$ (835,084)	\$ (1,356,000)	\$ (714,100)	\$ (426,400)	\$ (38,600)
Fund Balance	\$ 1,554,058	\$ 733,058	\$ 383,958	\$ (42,442)	\$ (81,042)
Change in Fund Balance		\$ 2,018,794	\$ (349,100)	\$ (426,400)	\$ (38,600)

ENTERPRISE FUNDS

This section of the 2026 Budget provides information regarding the following funds and their respective divisions as supported by Enterprise Funds:

- Summary;
- Water Utility Fund;
- Sanitary Sewer Utility Fund;
- Storm Water Utility Fund; and
- Municipal Liquor Fund.

For additional information and analysis regarding the various capital projects for Enterprise Funds, please refer to the 2026–2030 CIP, found on the Finance page within the City’s website. A summary of projects included in the 2026-2030 CIP is included in Volume 2.

Summary

Enterprise Funds are funds designed to account for proprietary activities in which fees or rates are charged to external users for goods or services. At present, the City maintains such funds for Water Utility, Sanitary Sewer Utility, Storm Water Utility and Municipal Liquor. For these funds, the City prepares a five-year budget projection for each fund and determines the appropriate fees and rates for end users. Additionally, the City regularly engages third-party consultants to review fund activities to ensure proper fund management and adequate financial resources. Ideally, these funds are self-sustaining, supporting both their operating and capital project needs.

The 2026 Budget includes a total of \$32,016,600 of Enterprise Fund expenses, an increase of about \$1,125,200, or about 3.6%, compared to the previous year. Generally, this change may be attributed to an increase in capital outlay expenditures, largely related to the Locke Park Water Treatment Plant Granular Activated Carbon Upgrade Project, for which the City received low interest financing and 50% loan forgiveness (grant).

Fund: Water Utility Fund

Department: Public Works

Director: James Kosluchar

Areas of Responsibility. The Water Utility Fund provides for the treatment, distribution, and metering of safe drinking water to properties within the City. The fund also maintains water pressure and fire hydrants used for fire suppression throughout the City. Additionally, the fund supports the cost of all debt service associated with capital improvements for the water utility.

2025 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2024 Budget.

- Design for Locke Park WTP upgrade to address PFAS, began planning work on Tower 1 replacement plan, and planning for Commons Park WTP site. The Water Operations Division continued to work on funding for Locke Park WTP upgrade to address PFAS.

2026 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Construction of Locke Park WTP upgrade to address PFAS, planning for Commons Park WTP.

Division: Administration and Operations

Operations Manager: Jason Wiehle
Administration Manager: Shannon Veeraboina

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	418,126	-	-	-	-
45 - Charges for Services	2,390	1,500	2,000	2,100	2,200
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	399,797	100,000	125,000	125,000	125,000
48 - Proprietary Revenue	4,518,793	4,809,700	4,495,200	4,720,000	4,956,000
49 - Other Financing Sources	107,938	3,300,000	2,950,000	2,950,000	-
Total Revenues	\$ 5,447,044	\$ 8,211,200	\$ 7,572,200	\$ 7,797,100	\$ 5,083,200
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	897,102	962,800	1,066,100	1,108,700	1,153,000
62 - Supplies	370,628	462,500	392,500	404,300	416,400
63 - Other Services & Charges	2,148,919	2,188,800	2,173,400	2,238,600	2,305,800
70 - Capital Outlay	-	6,165,000	10,558,700	4,058,800	3,733,900
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	5,032	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 3,421,681	\$ 9,779,100	\$ 14,190,700	\$ 7,810,400	\$ 7,609,100
Net Fund Balance Supported	\$ 2,025,363	\$ (1,567,900)	\$ (6,618,500)	\$ (13,300)	\$ (2,525,900)
Fund Balance	\$ 19,561,653	\$ 17,993,753	\$ 11,375,253	\$ 11,361,953	\$ 8,836,053
Change in Fund Balance		\$ (1,567,900)	\$ (6,618,500)	\$ (13,300)	\$ (2,525,900)

2027/2028 Forecast Assumptions:

- 5% Increase for Water Utility Fee (Proprietary Revenue) in 2027 & 2028
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures
- 3% Increase for Other Services & Charges Expenditures

Division: Debt Service

Manager: Shannon Veeraboina

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	111,012	914,900	1,111,600	942,300	946,200
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 111,012	\$ 914,900	\$ 1,111,600	\$ 942,300	\$ 946,200
Net Fund Balance Supported	\$ (111,012)	\$ (914,900)	\$ (1,111,600)	\$ (942,300)	\$ (946,200)

Fund: Sanitary Sewer Utility Fund

Department: Public Works

Director: James Kosluchar

Areas of Responsibility. The Sanitary Sewer Utility Fund provides for maintenance of trunk and collector sanitary sewer systems and sanitary sewer lift stations maintained by the City. The fund also provides support for wastewater treatment in concert with the Metropolitan Council. Additionally, the fund supports the cost of all debt service associated with capital improvements for the utility.

2025 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2025 Budget.

- Cooperative work with MCES on Phase 1 Inflow/Infiltration study is being worked on.

2026 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Replace Apex Lift Station, Cooperative work with MCES on Inflow/Infiltration study.

Division: Administration, Operations and Capital

Operations Manager: Jason Wiehle
Administration Manager: Shannon Veeraboina

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	1,403,426	195,500	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	190,552	45,000	62,700	62,700	62,700
48 - Proprietary Revenue	7,597,447	7,701,000	8,117,300	9,172,500	10,364,900
49 - Other Financing Sources	77,353	-	-	-	-
Total Revenues	\$ 9,268,778	\$ 7,941,500	\$ 8,180,000	\$ 9,235,200	\$ 10,427,600
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	525,346	526,900	557,300	579,600	602,800
62 - Supplies	62,511	62,500	64,800	66,700	68,700
63 - Other Services & Charges	6,508,469	6,887,600	7,547,600	8,000,500	8,480,500
70 - Capital Outlay	-	1,548,000	2,372,400	2,255,300	1,901,200
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	6,130	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 7,102,456	\$ 9,025,000	\$ 10,542,100	\$ 10,902,100	\$ 11,053,200
Net Fund Balance Supported	\$ 2,166,322	\$ (1,083,500)	\$ (2,362,100)	\$ (1,666,900)	\$ (625,600)
Fund Balance	\$ 12,704,536	\$ 11,621,036	\$ 9,258,936	\$ 7,592,036	\$ 6,966,436
Change in Fund Balance		\$ (1,083,500)	\$ (2,362,100)	\$ (1,666,900)	\$ (625,600)

2027/2028 Forecast Assumptions:

- 13% Increase for Sanitary Sewer Utility Fee (Proprietary Revenue) in 2027 & 2028
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures
- 6% Increase for Other Services & Charges Expenditures

Division: Debt Service

Manager: Korrie Johnson

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ (46,800)	\$ -	\$ -	\$ -
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	2,600	46,800	45,800	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 2,600	\$ 46,800	\$ 45,800	\$ -	\$ -
Net Fund Balance Supported	\$ (2,600)	\$ (93,600)	\$ (45,800)	\$ -	\$ -

Fund: Storm Water Utility Fund

Department: Public Works

Director: James Kosluchar

Areas of Responsibility. The Storm Water Utility Fund provides for maintenance of trunk and collector storm water systems maintained by the City. The fund also establishes and maintains improvements and programs provided to meet storm water quality objectives as established by the Metropolitan Council and other agencies. Additionally, the fund supports the cost of all debt service associated with capital improvements for the utility.

2025 Update. The Public Works Department made significant progress on several of the goals and objectives outlined in the Adopted 2025 Budget.

- Concluding work on operating procedures and ordinances with regard to new MS4 permit, developing an upgraded asset inventory and maintenance program.

2026 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Storm Water Operations: Evaluate operations capabilities; requests for funding of additional TMDL projects.

Division: Administration and Operations

Operations Manager: Jeff Jensen
Administration Manager: Shannon Veeraboina

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
42 - Special Assessments	\$ 51	\$ 400	\$ 200	\$ 200	\$ 200
44 - Intergovernmental	473,671	1,575,000	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	195,054	45,000	58,500	58,500	58,500
48 - Proprietary Revenue	2,166,379	2,320,000	2,345,400	2,404,000	2,464,100
49 - Other Financing Sources	83,604	-	-	-	-
Total Revenues	\$ 2,918,759	\$ 3,940,400	\$ 2,404,100	\$ 2,462,700	\$ 2,522,800
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	701,978	766,000	776,600	807,700	840,000
62 - Supplies	22,980	42,000	44,500	45,800	47,200
63 - Other Services & Charges	847,784	1,085,300	834,900	859,900	885,700
70 - Capital Outlay	-	2,700,000	3,704,400	1,461,400	1,212,600
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 1,572,742	\$ 4,593,300	\$ 5,360,400	\$ 3,174,800	\$ 2,985,500
Net Fund Balance Supported	\$ 1,346,017	\$ (652,900)	\$ (2,956,300)	\$ (712,100)	\$ (462,700)
Fund Balance	\$ 13,664,498	\$ 13,011,598	\$ 10,055,298	\$ 9,343,198	\$ 8,880,498
Change in Fund Balance		\$ (652,900)	\$ (2,956,300)	\$ (712,100)	\$ (462,700)

2027/2028 Forecast Assumptions:

- 2.5% Increase for Storm Water Utility Fee (Proprietary Revenue) in 2027 & 2028
- 4% Increase for Personnel Services Expenditures (includes wages, benefits and worker's compensation insurance)
- 3% Increase for Supplies Expenditures
- 3% Increase for Other Services & Charges Expenditures

Division: Debt Service

Manager: Shannon Veeraboina

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	-	-	-	-	-
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
50 - Cost of Goods Sold	\$ -	\$ -	\$ -	\$ -	\$ -
61 - Personnel Services	-	-	-	-	-
62 - Supplies	-	-	-	-	-
63 - Other Services & Charges	-	-	-	-	-
70 - Capital Outlay	-	-	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	2,000	36,300	30,500	-	-
99 - Other Financing Uses	-	-	-	-	-
Total Expenditures	\$ 2,000	\$ 36,300	\$ 30,500	\$ -	\$ -
Net Fund Balance Supported	\$ (2,000)	\$ (36,300)	\$ (30,500)	\$ -	\$ -

Fund: Municipal Liquor

Department: Finance

Director: Joe Starks

Areas of Responsibility. Established in 1949, the Municipal Liquor operation consists of two retail locations with annual sales around \$6,000,000 annually, with a portion of the net profits benefiting the General Fund and the Equipment Capital Projects Fund. Generally, the fund “pours its profits” back into the City and alleviates the property tax burden on businesses and residents of the community. The fund contains two divisions – one for each store.

2025 Update. The Finance Department and Municipal Liquor Division made significant progress on several of the goals and objectives outlined in the Adopted 2025 Budget.

- Continued analysis of liquor store enterprise and long-term options for Store #1 & Store #2, increased number of applications for open liquor store positions, implemented sick and safe time to part-time employees

2026 Significant Issues and Priorities. Along with the trends, there are several other significant issues or priorities, including but not limited to those mentioned below.

- Monitor ongoing legislation that could impact and/or eliminate sales of low does hemp-derived THC
- Continue to use upgraded security video system at Store #1 and Store #2 to ensure employee safety and gather evidence for the Fridley Police to prosecute and deter criminal activity within the store, analyzing current store locations against possible relocation and store sites within the City in order to maximize liquor operations profitability and monitoring the legalization of marijuana and its impact on liquor sales.
- Implement MN Paid Leave.

Division: Store No. 1

Manager: Kyle Birkholz

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	59,717	15,000	25,000	15,100	15,100
48 - Proprietary Revenue	5,036,584	5,337,100	4,938,400	4,963,100	4,987,900
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 5,096,301	\$ 5,352,100	\$ 4,963,400	\$ 4,978,200	\$ 5,003,000
Expenditures					
50 - Cost of Goods Sold	\$ 3,628,131	\$ 3,739,100	\$ 3,486,900	\$ 3,504,300	\$ 3,521,800
61 - Personnel Services	605,774	612,200	627,600	652,700	678,800
62 - Supplies	12,634	27,900	27,900	28,700	29,600
63 - Other Services & Charges	595,756	645,900	668,600	688,700	709,400
70 - Capital Outlay	-	20,000	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	35,777	-	-	-	-
99 - Other Financing Uses	328,500	328,500	328,500	328,500	328,500
Total Expenditures	\$ 5,206,572	\$ 5,373,600	\$ 5,139,500	\$ 5,202,900	\$ 5,268,100
Net Fund Balance Supported	\$ (110,271)	\$ (21,500)	\$ (176,100)	\$ (224,700)	\$ (265,100)
Fund Balance (w/ Store No. 2)	\$ 2,195,391	\$ 2,173,891	\$ 1,997,591	\$ 1,762,191	\$ 1,475,591
Change in Fund Balance		\$ (21,500)	\$ (176,100)	\$ (224,700)	\$ (265,100)

Division: Store No. 2

Manager: Kyle Birkholz

	2024 Actual	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast
Revenues					
42 - Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
44 - Intergovernmental	-	-	-	-	-
45 - Charges for Services	-	-	-	-	-
46 - Fines and Forfeitures	-	-	-	-	-
47 - Miscellaneous	-	-	-	-	-
48 - Proprietary Revenue	1,025,487	1,070,300	1,006,800	1,007,300	1,007,800
49 - Other Financing Sources	-	-	-	-	-
Total Revenues	\$ 1,025,487	\$ 1,070,300	\$ 1,006,800	\$ 1,007,300	\$ 1,007,800
Expenditures					
50 - Cost of Goods Sold	\$ 782,050	\$ 785,900	\$ 741,200	\$ 744,900	\$ 748,600
61 - Personnel Services	129,319	134,000	118,300	123,000	127,900
62 - Supplies	103	3,200	3,200	3,300	3,400
63 - Other Services & Charges	70,951	84,300	84,300	86,800	89,400
70 - Capital Outlay	-	55,000	-	-	-
72 - Lease/SBITA	-	-	-	-	-
80 - Debt Service	-	-	-	-	-
99 - Other Financing Uses	60,000	60,000	60,000	60,000	60,000
Total Expenditures	\$ 1,042,423	\$ 1,122,400	\$ 1,007,000	\$ 1,018,000	\$ 1,029,300
Net Fund Balance Supported	\$ (16,936)	\$ (52,100)	\$ (200)	\$ (10,700)	\$ (21,500)

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GLOSSARY

Accounting System. The total structure of records and procedures which record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounts Payable. A liability account reflecting amounts on an open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable. An asset account reflecting amounts owing on an open account from private persons or organizations for goods and services furnished by a government.

Accrual Basis of Accounting. Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of the related cash flows.

Adopted Budget. Refers to the budget amounts as originally approved by the city council at the beginning of the year and also to budget document which consolidates all beginning-of - the-year operating appropriations and new capital project appropriations.

American Rescue Plan Act (ARPA). Funds delivered through the Coronavirus State and Local Fiscal Recovery Funds (SLRF) to state and local governments across the country to support their response to and recovery from the COVID-19 public health emergency.

Appropriation. An authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation. Valuation that a government sets on real estate or other property as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Assets. Property and equipment owned by a government which has monetary value.

Audit. An audit is a systemic examination and evaluation of an organization's financial records, conducted by an independent party, to determine whether the financial statements accurately reflect the organization's financial position and compliance with relevant account standards.

Balanced Budget. A budget in which the sources of funds (revenues) are equal to the uses (expenditures).

Basis of Accounting. The technical term that describes the criteria governing the timing of the recognition of transactions and events.

Bonds. A written promise to pay a specified sum of money called principal at specified dates, including interest at a designated time. Bonds are typically used for long-term debt.

Budget. A financial operations plan of Final or adopted expenditures for a given period and the Final or adopted revenues to finance them.

Capital Investment Program (CIP). A plan for capital expenditures to be incurred each year for a fixed period of years and the estimated resources to finance the projected expenditures.

Capital Outlay or Expenditure. Expenditures which result in the acquisition of or addition to fixed assets which have a value of \$10,000 or more and have a useful life of more than one year.

Capital Project. The largely one-time cost for acquisition construction, improvement, replacement, or renovation of land, structures and improvements thereon.

Capital Project Fund. Fund type used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Component Unit. A legally separate organization for which the City is financially accountable.

Current Assets. Those assets which are available or can be made readily available to finance current operations or to pay current liabilities.

Current Liabilities. Liabilities which are payable within one year.

Debt. An obligation resulting from the borrowing of money or the purchase of goods or services.

Debt Service Fund. Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.

Deficit. An excess of expenditures over revenues, a loss in business operations.

Depreciation. In accounting for depreciation, the cost of a fixed asset, less any salvage value is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Division. A major organization unit within a department. Usually, divisions are responsible for carrying out a major component of the department.

Encumbrance. Commitments related to unperformed (executor) contracts for goods or services.

Enterprise Fund. Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Expenditure/Expense. Where accounts are kept on the modified accrual or accrual basis of accounting, the cost of goods received, or services rendered.

Fee. A general term used for any fixed charge levied by the government associated with providing a service permitting an activity or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

Fiscal Disparities. A revenue sharing program comprised of local government units within the Twin Cities Metropolitan area. Under this program a portion of growth in commercial, industrial, and public utility property value of each community is contributed to a tax base sharing pool. Each community receives a distribution of property value from the pool based on market value and population of each city.

Fiscal Year. The twelve-month period to which the annual budget applies and at the end of which the City determines its financial position. The City's fiscal year is January 1st to December 31st.

Fixed Asset. Long-term tangible assets which are "fixed" in nature, such as building, land, and equipment.

Fund. An accounting entity with a self-balancing set of accounts in which assets, liabilities, and equity are recorded for a specific activity or objective.

Fund Balance. Net position of a governmental fund (difference between assets, liabilities, deferred outflow of resources, and deferred inflows of resources).

Governmental Accounting Standards Board (GASB). The authoritative accounting and financial reporting standard-setting body for state and local governments.

Government Finance Officers Association (GFOA). An organization that represents public finance officials in the United States and Canada.

General Fund. One of the five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

General Obligation (GO) Bonds. Bonds that are backed by the full faith and credit of the City.

Goal. A statement of direction, purpose, or intent that describes the future state of condition or result to achieve.

Governmental Funds. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant. A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

Housing and Redevelopment Authority (HRA) of the City of Fridley. The HRA was formed by the City to provide housing and redevelopment assistance to Richfield citizens and businesses.

Infrastructure. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Intergovernmental Aid. Revenues from other governments in the form of grants, entitlements or shared revenues.

Internal Service Fund. Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Investment. Securities permitted by law are purchased and held for the production of income in the form of interest.

Liquidity. The amount of time that is expected to elapse until an asset is realized or otherwise converted into cash or until a liability must be paid.

Local Government Aid (LGA). An aid program consisting of sales and income revenues collected by the State of Minnesota and redistributed to local governments to reduce local property tax burdens.

Market Value. The value determined by the County Assessor for real estate or property used for levying taxes.

Modified Accrual Basis. The basis of accounting which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Revenues are recognized to the degree that they are available to finance expenditures of the fiscal period. Similarly, debt service payments and a number of specific accrued liabilities are only recognized as expenditures when payment is due because it is only at that time that they normally are liquidated with expendable available financial resources.

Municipal State Aid (MSA). An aid program consisting of gas tax revenues collected by the State of Minnesota redistributed to local governments for road improvements.

Objective. An achievement that can be attained only if the attempts are made in a particular direction.

Program. A group of activities, operations, or operational units directed to attain a specific purpose or objective.

Project. A temporary endeavor with a beginning and an end and it must be used to create a unique product, service or result.

Final Budget. The recommended city budget submitted by the city manager to the city council.

Proprietary Fund. Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Reserves. Funds set aside for unanticipated expenditures or unforeseen emergencies, as well as to have adequate working capital for current operating needs to avoid short-term borrowing.

Retained Earnings. The amount of money an entity has left over after spending within a year. It is the amount by which an entity's assets are greater than its liabilities.

Revenue. Funds collected as income to offset operational expenditures including property taxes, charges for service, licenses and permits, etc.

Special Assessment. A levy made against a property to defray all, or part of the cost of a capital improvement or service deemed to benefit that property.

Special Revenue Fund. A fund established used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Tax Capacity Value. The taxable portion of the market value which is based on classification rates determined by the type of property tax.

Tax Capacity Rate. The old "mill rate" derived in same manner mill rates were determined. Tax capacity rate is equal to levy divided by tax capacity (old, assessed value). New tax capacity rates will be expressed as percentages.

Tax Increment Financing. Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Tax Levy. The amount of property taxes levied to finance operations that are not funded by other services.

Taxes. Compulsory charges levied by a government to finance services performed for the common benefit.

Working Capital. The difference between current assets and current liabilities.



City of Fridley, MN

My Budget Worksheet
Account Summary

For Fiscal: 2026 Period Ending: 12/31/2026

Item 9.

Defined Budgets

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Fund: 101 - General Fund							
Division: 111 - Legislative							
ExpProgram: 61 - Personnel Services							
101-1110-611110	City Council / Temp Employee...	42,800.00	43,164.45	42,800.00	41,109.01	42,800.00	0.00
101-1110-612100	City Council / Medicare Contrib...	600.00	557.13	400.00	622.72	700.00	0.00
101-1110-612110	City Council / PERA Contribution	2,100.00	2,055.75	2,100.00	2,158.54	2,100.00	0.00
101-1110-612120	City Council / Social Security C...	2,500.00	2,381.81	1,800.00	2,661.74	2,700.00	0.00
101-1110-612140	City Council / Health Insurance	52,500.00	51,335.10	80,800.00	49,857.84	50,000.00	0.00
101-1110-612150	City Council / Dental Insurance	600.00	575.00	600.00	300.00	300.00	0.00
101-1110-612160	City Council / Life Insurance	100.00	138.24	100.00	112.32	200.00	0.00
101-1110-612170	City Council / Cash Benefit	11,400.00	9,242.10	5,700.00	12,322.80	11,400.00	0.00
101-1110-612180	City Council / Workers' Compe...	100.00	81.22	100.00	79.93	100.00	0.00
ExpProgram: 61 - Personnel Services Total:		112,700.00	109,530.80	134,400.00	109,224.90	110,300.00	0.00
ExpProgram: 62 - Supplies							
101-1110-621120	City Council / Office Supplies	300.00	205.36	300.00	153.64	300.00	0.00
101-1110-621130	City Council / Operating Suppli...	2,100.00	277.84	2,400.00	1,350.17	2,400.00	0.00
ExpProgram: 62 - Supplies Total:		2,400.00	483.20	2,700.00	1,503.81	2,700.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-1110-631100	City Council / Services-Professi...	37,700.00	32,000.00	6,000.00	0.00	6,000.00	0.00
101-1110-632100	City Council / Dues & Subscript...	47,800.00	29,995.00	49,500.00	47,528.00	50,000.00	0.00
101-1110-632120	City Council / Conferences & Sc...	500.00	499.00	1,400.00	871.00	1,400.00	0.00
101-1110-633100	City Council / Advertising	500.00	0.00	500.00	0.00	500.00	0.00
101-1110-633110	City Council / Printing & Binding	200.00	17.23	200.00	69.56	200.00	0.00
101-1110-633120	City Council / Communication	700.00	191.15	700.00	339.41	300.00	0.00
101-1110-635100	City Council / Services Contract...	10,000.00	10,420.38	13,000.00	9,994.58	13,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		97,400.00	73,122.76	71,300.00	58,802.55	71,400.00	0.00
Division: 111 - Legislative Total:		212,500.00	183,136.76	208,400.00	169,531.26	184,400.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Division: 121 - City Management							
ExpProgram: 61 - Personnel Services							
101-1210-611100	Gen Mgmt / FT Employee-Regu...	272,900.00	253,978.33	264,700.00	197,011.20	283,600.00	0.00
101-1210-611110	Gen Mgmt / Temp Employee-R...	20,600.00	23,798.11	22,000.00	8,156.40	22,900.00	0.00
101-1210-611300	Gen Mgmt / Employee Leave	0.00	-6,038.70	0.00	0.00	0.00	0.00
101-1210-612100	Gen Mgmt / Medicare Contribu...	4,200.00	3,963.09	4,000.00	3,031.21	4,400.00	0.00
101-1210-612110	Gen Mgmt / PERA Contribution	22,000.00	19,678.05	19,900.00	15,491.34	21,300.00	0.00
101-1210-612120	Gen Mgmt / Social Security Con...	16,000.00	14,799.56	15,300.00	10,837.39	16,600.00	0.00
101-1210-612135	Gen Mgmt / RHS-Retirement H...	9,700.00	9,640.82	0.00	10,315.64	10,700.00	0.00
101-1210-612140	Gen Mgmt / Health Insurance	42,200.00	35,038.87	58,200.00	37,182.24	47,500.00	0.00
101-1210-612150	Gen Mgmt / Dental Insurance	600.00	450.00	600.00	300.00	600.00	0.00
101-1210-612160	Gen Mgmt / Life Insurance	200.00	125.96	100.00	118.56	100.00	0.00
101-1210-612170	Gen Mgmt / Cash Benefit	0.00	880.20	0.00	0.00	0.00	0.00
101-1210-612180	Gen Mgmt / Workers' Compen...	1,400.00	1,610.42	1,800.00	594.37	1,700.00	0.00
101-1210-612190	Gen Mgmt / Short Term Disabili..	700.00	505.50	400.00	610.10	700.00	0.00
101-1210-612195	Gen Mgmt / Long Term Disabili...	600.00	441.95	300.00	689.96	800.00	0.00
101-1210-613125	Gen Mgmt / Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		391,100.00	358,972.16	387,300.00	284,338.41	410,900.00	0.00
ExpProgram: 62 - Supplies							
101-1210-621120	Gen Mgmt / Office Supplies	1,800.00	940.48	800.00	410.30	800.00	0.00
101-1210-621130	Gen Mgmt / Operating Supplies	3,500.00	2,706.03	6,000.00	2,695.80	6,000.00	0.00
ExpProgram: 62 - Supplies Total:		5,300.00	3,646.51	6,800.00	3,106.10	6,800.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-1210-631100	Gen Mgmt / Services-Professio...	2,100.00	0.00	6,100.00	73.00	6,100.00	0.00
101-1210-631130	Gen Mgmt / Insurance Policies	500.00	500.04	500.00	500.04	500.00	0.00
101-1210-632100	Gen Mgmt / Dues & Subscripti...	5,000.00	4,361.63	5,300.00	4,892.00	5,700.00	0.00
101-1210-632120	Gen Mgmt / Conferences & Sc...	2,400.00	1,039.41	3,000.00	2,865.60	3,000.00	0.00
101-1210-633100	Gen Mgmt / Advertising	2,500.00	0.00	0.00	49.98	0.00	0.00
101-1210-633110	Gen Mgmt / Printing & Binding	200.00	0.00	200.00	13.08	200.00	0.00
101-1210-633120	Gen Mgmt / Communication (p...	1,500.00	1,806.71	2,000.00	1,597.91	2,000.00	0.00
101-1210-635100	Gen Mgmt / Services Contracte...	200.00	0.00	200.00	0.00	0.00	0.00

My Budget Worksheet

For Fiscal: 2026 Period Ending: 12/31/2025
Defined Budgets

Item 9.

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
101-1210-635130	Gen Mgmt / Hardware & Softw...	0.00	0.00	0.00	0.00	6,300.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		14,400.00	7,707.79	17,300.00	9,991.61	23,800.00	0.00
Division: 121 - City Management Total:		410,800.00	370,326.46	411,400.00	297,436.12	441,500.00	0.00
Division: 124 - Legal							
ExpProgram: 63 - Other Services & Charges							
101-1240-631100	Legal / Services-Professional	460,000.00	431,021.64	450,000.00	433,581.09	462,600.00	0.00
101-1240-631130	Legal / Insurance Policies	500.00	500.04	500.00	500.04	500.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		460,500.00	431,521.68	450,500.00	434,081.13	463,100.00	0.00
RevProgram: 46 - Fines & Forfeits							
101-1240-461100	Legal / Fines	130,000.00	144,454.13	145,000.00	114,974.24	151,300.00	0.00
RevProgram: 46 - Fines & Forfeits Total:		130,000.00	144,454.13	145,000.00	114,974.24	151,300.00	0.00
Division: 124 - Legal Surplus (Deficit):		-330,500.00	-287,067.55	-305,500.00	-319,106.89	-311,800.00	0.00
Division: 126 - Employee Resources							
ExpProgram: 61 - Personnel Services							
101-1260-611100	ER-Empl Resources / FT Emplo...	297,400.00	296,365.54	314,000.00	294,126.16	340,100.00	0.00
101-1260-611300	ER-Empl Resources / Employee ...	0.00	764.83	0.00	0.00	0.00	0.00
101-1260-612100	ER-Empl Resources / Medicare ...	4,400.00	4,506.41	4,800.00	4,152.67	4,800.00	0.00
101-1260-612110	ER-Empl Resources / PERA Cont..	22,300.00	21,192.78	23,500.00	23,094.05	25,500.00	0.00
101-1260-612120	ER-Empl Resources / Social Sec...	18,600.00	19,269.22	20,500.00	17,756.22	20,600.00	0.00
101-1260-612140	ER-Empl Resources / Health Ins...	25,900.00	0.00	0.00	49,871.36	59,900.00	0.00
101-1260-612150	ER-Empl Resources / Dental Ins...	300.00	0.00	0.00	300.00	300.00	0.00
101-1260-612160	ER-Empl Resources / Life Insur...	100.00	95.04	100.00	103.68	100.00	0.00
101-1260-612170	ER-Empl Resources / Cash Bene...	11,400.00	16,503.75	17,200.00	7,701.75	5,700.00	0.00
101-1260-612180	ER-Empl Resources / Workers' ...	1,400.00	1,713.66	1,700.00	843.58	1,600.00	0.00
101-1260-612190	ER-Empl Resources / Short Ter...	1,000.00	934.09	1,000.00	983.60	1,000.00	0.00
101-1260-612195	ER-Empl Resources / Long Term..	800.00	781.41	900.00	1,112.76	1,200.00	0.00
101-1260-613125	ER-Empl Resources / Miscellan...	0.00	125.00	0.00	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		383,600.00	362,251.73	383,700.00	400,045.83	460,800.00	0.00
ExpProgram: 62 - Supplies							
101-1260-621120	ER-Empl Resources / Office Su...	600.00	569.28	600.00	507.40	300.00	0.00
101-1260-621130	ER-Empl Resources / Operating...	3,000.00	1,344.81	2,500.00	2,278.09	2,500.00	0.00
ExpProgram: 62 - Supplies Total:		3,600.00	1,914.09	3,100.00	2,785.49	2,800.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
ExpProgram: 63 - Other Services & Charges							
101-1260-631100	ER-Empl Resources / Services-P...	28,500.00	38,576.29	36,500.00	39,331.40	51,500.00	0.00
101-1260-631130	ER-Empl Resources / Insurance...	500.00	500.04	500.00	500.04	500.00	0.00
101-1260-632100	ER-Empl Resources / Dues & S...	3,000.00	3,378.20	5,000.00	6,389.65	5,000.00	0.00
101-1260-632110	ER-Empl Resources / Transport...	200.00	0.00	200.00	0.00	200.00	0.00
101-1260-632120	ER-Empl Resources / Conferen...	12,000.00	1,470.00	4,000.00	3,525.00	4,000.00	0.00
101-1260-633100	ER-Empl Resources / Advertising	1,000.00	0.00	800.00	0.00	400.00	0.00
101-1260-633110	ER-Empl Resources / Printing &...	400.00	0.00	400.00	0.00	200.00	0.00
101-1260-633120	ER-Empl Resources / Communi...	600.00	600.00	600.00	450.00	600.00	0.00
101-1260-635130	ER-Empl Resources / Hardware...	16,200.00	14,874.98	14,900.00	15,053.29	26,800.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		62,400.00	59,399.51	62,900.00	65,249.38	89,200.00	0.00
Division: 126 - Employee Resources Total:		449,600.00	423,565.33	449,700.00	468,080.70	552,800.00	0.00
Division: 127 - Communications & Engagement							
ExpProgram: 61 - Personnel Services							
101-1270-611100	Comm & Engage / FT Employee...	111,700.00	112,547.63	118,900.00	119,638.40	127,700.00	0.00
101-1270-612100	Comm & Engage / Medicare Co...	1,600.00	1,565.97	1,700.00	1,682.73	1,900.00	0.00
101-1270-612110	Comm & Engage / PERA Contr...	8,400.00	8,047.35	8,900.00	3,237.93	10,000.00	0.00
101-1270-612120	Comm & Engage / Social Securi...	6,700.00	6,695.83	7,200.00	7,092.82	7,900.00	0.00
101-1270-612140	Comm & Engage / Health Insur...	18,400.00	17,622.13	20,400.00	29,504.64	29,600.00	0.00
101-1270-612150	Comm & Engage / Dental Insur...	300.00	287.50	300.00	300.00	300.00	0.00
101-1270-612160	Comm & Engage / Life Insurance	100.00	47.62	100.00	-418.59	100.00	0.00
101-1270-612170	Comm & Engage / Cash Benefit	0.00	0.00	0.00	4,180.95	5,700.00	0.00
101-1270-612180	Comm & Engage / Workers' C...	500.00	647.17	600.00	350.11	600.00	0.00
101-1270-612190	Comm & Engage / Short Term D...	400.00	420.43	500.00	-4.40	400.00	0.00
101-1270-612195	Comm & Engage / Long Term D...	300.00	338.72	400.00	-180.60	500.00	0.00
ExpProgram: 61 - Personnel Services Total:		148,400.00	148,220.35	159,000.00	165,383.99	184,700.00	0.00
ExpProgram: 62 - Supplies							
101-1270-621120	Comm & Engage / Office Suppli...	300.00	17.99	300.00	70.00	300.00	0.00
101-1270-621130	Comm & Engage / Operating S...	3,000.00	344.41	5,000.00	5,419.93	8,000.00	0.00
ExpProgram: 62 - Supplies Total:		3,300.00	362.40	5,300.00	5,489.93	8,300.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-1270-631100	Comm & Engage / Services-Pro...	9,600.00	9,273.00	14,000.00	8,095.00	18,600.00	0.00

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101-1270-632100	Comm & Engage / Dues & Subs...	400.00	384.59	400.00	346.32	400.00	0.00
101-1270-632110	Comm & Engage / Transportati...	200.00	0.00	200.00	0.00	200.00	0.00
101-1270-632120	Comm & Engage / Conferences...	1,500.00	813.88	3,000.00	2,062.78	3,000.00	0.00
101-1270-633100	Comm & Engage / Advertising	7,000.00	6,388.27	7,000.00	6,439.52	7,000.00	0.00
101-1270-633110	Comm & Engage / Printing & Bi...	28,800.00	32,386.15	32,000.00	33,267.30	37,000.00	0.00
101-1270-633120	Comm & Engage / Communicat...	25,200.00	26,507.00	26,200.00	22,238.68	29,000.00	0.00
101-1270-635130	Comm & Engage / Hardware & ...	12,100.00	0.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		84,800.00	75,752.89	82,800.00	72,449.60	95,200.00	0.00
RevProgram: 44 - Intergovernmental							
101-1270-445100	Comm & Engage / TC Gateway ...	15,000.00	17,655.00	15,000.00	16,385.00	16,000.00	0.00
RevProgram: 44 - Intergovernmental Total:		15,000.00	17,655.00	15,000.00	16,385.00	16,000.00	0.00
Division: 127 - Communications & Engagement Surplus (Deficit):		-221,500.00	-206,680.64	-232,100.00	-226,938.52	-272,200.00	0.00
Division: 128 - City Clerk							
ExpProgram: 61 - Personnel Services							
101-1280-611100	City Clerk / FT Employee-Regul...	176,200.00	176,895.84	190,000.00	180,385.40	205,100.00	0.00
101-1280-611300	City Clerk / Employee Leave	0.00	6,679.51	0.00	0.00	0.00	0.00
101-1280-612100	City Clerk / Medicare Contribut...	2,400.00	2,450.09	2,600.00	2,379.53	2,800.00	0.00
101-1280-612110	City Clerk / PERA Contribution	13,200.00	12,645.79	14,300.00	14,150.36	15,400.00	0.00
101-1280-612120	City Clerk / Social Security Contr..	10,200.00	10,476.36	11,100.00	10,174.15	12,000.00	0.00
101-1280-612140	City Clerk / Health Insurance	46,000.00	44,058.79	51,200.00	52,609.25	52,700.00	0.00
101-1280-612150	City Clerk / Dental Insurance	300.00	287.50	300.00	419.97	500.00	0.00
101-1280-612160	City Clerk / Life Insurance	100.00	57.00	100.00	62.16	100.00	0.00
101-1280-612180	City Clerk / Workers' Compensa...	800.00	1,017.62	1,100.00	520.52	1,000.00	0.00
101-1280-612190	City Clerk / Short Term Disability	600.00	565.69	600.00	591.48	600.00	0.00
101-1280-612195	City Clerk / Long Term Disability	500.00	481.28	500.00	670.55	700.00	0.00
101-1280-613125	City Clerk / Miscellaneous Pay	0.00	20.00	0.00	50.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		250,300.00	255,635.47	271,800.00	262,013.37	290,900.00	0.00
ExpProgram: 62 - Supplies							
101-1280-621110	City Clerk / Clothing	0.00	66.75	0.00	0.00	0.00	0.00
101-1280-621120	City Clerk / Office Supplies	300.00	102.57	300.00	88.10	600.00	0.00
101-1280-621130	City Clerk / Operating Supplies	700.00	89.68	700.00	137.03	700.00	0.00
ExpProgram: 62 - Supplies Total:		1,000.00	259.00	1,000.00	225.13	1,300.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
ExpProgram: 63 - Other Services & Charges							
101-1280-631100	City Clerk / Services-Professional	0.00	0.00	0.00	2,040.00	7,500.00	0.00
101-1280-632100	City Clerk / Dues & Subscription..	800.00	740.00	1,700.00	690.00	1,000.00	0.00
101-1280-632110	City Clerk / Transportation	300.00	170.31	600.00	280.00	600.00	0.00
101-1280-632120	City Clerk / Conferences & Sch...	3,000.00	5,028.72	4,500.00	2,175.89	5,000.00	0.00
101-1280-633100	City Clerk / Advertising	3,000.00	2,102.98	3,000.00	630.98	3,000.00	0.00
101-1280-633110	City Clerk / Printing & Binding	500.00	0.00	500.00	0.00	500.00	0.00
101-1280-633120	City Clerk / Communication(ph...	1,200.00	1,200.00	1,800.00	919.36	1,800.00	0.00
101-1280-635100	City Clerk / Services Contracted,..	700.00	273.00	3,000.00	170.92	500.00	0.00
101-1280-635130	City Clerk / Hardware & Softwa...	11,800.00	17,195.00	24,800.00	15,966.90	11,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		21,300.00	26,710.01	39,900.00	22,874.05	30,900.00	0.00
RevProgram: 43 - License & Permits							
101-1280-431100	City Clerk / Alcohol Licenses	65,000.00	66,270.00	65,000.00	69,615.00	70,000.00	0.00
101-1280-431300	City Clerk / Dog Licenses	4,900.00	2,310.00	4,900.00	1,675.00	1,800.00	0.00
101-1280-431900	City Clerk / All Other Licenses	46,000.00	41,295.62	40,000.00	40,500.40	45,000.00	0.00
RevProgram: 43 - License & Permits Total:		115,900.00	109,875.62	109,900.00	111,790.40	116,800.00	0.00
RevProgram: 45 - Charges for Services							
101-1280-451100	City Clerk / Sale of Maps, Copie...	0.00	0.00	0.00	70.00	0.00	0.00
RevProgram: 45 - Charges for Services Total:		0.00	0.00	0.00	70.00	0.00	0.00
RevProgram: 46 - Fines & Forfeits							
101-1280-461100	City Clerk / Fines	2,500.00	0.00	2,000.00	0.00	1,000.00	0.00
RevProgram: 46 - Fines & Forfeits Total:		2,500.00	0.00	2,000.00	0.00	1,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
101-1280-475200	City Clerk / 2% Gambling Tax	52,200.00	52,238.22	30,000.00	40,896.93	40,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		52,200.00	52,238.22	30,000.00	40,896.93	40,000.00	0.00
Division: 128 - City Clerk Surplus (Deficit):		-102,000.00	-120,490.64	-170,800.00	-132,355.22	-165,300.00	0.00
Division: 129 - Elections							
ExpProgram: 61 - Personnel Services							
101-1290-611110	Elections / Temp Employee-Re...	100,500.00	63,320.25	0.00	0.00	78,000.00	0.00
101-1290-611210	Elections / Temp & PT Employe...	0.00	425.25	0.00	0.00	0.00	0.00
101-1290-612100	Elections / Medicare Contributi...	0.00	165.76	0.00	0.00	0.00	0.00
101-1290-612120	Elections / Social Security Contr...	0.00	708.80	0.00	0.00	0.00	0.00

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		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
101-1290-612180	Elections / Workers' Compensat..	0.00	264.69	300.00	0.00	300.00	0.00
ExpProgram: 61 - Personnel Services Total:		100,500.00	64,884.75	300.00	0.00	78,300.00	0.00
ExpProgram: 62 - Supplies							
101-1290-621120	Elections / Office Supplies	700.00	655.15	0.00	0.00	1,000.00	0.00
101-1290-621130	Elections / Operating Supplies	500.00	1,442.57	500.00	0.00	2,000.00	0.00
ExpProgram: 62 - Supplies Total:		1,200.00	2,097.72	500.00	0.00	3,000.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-1290-631130	Elections / Insurance Policies	8,500.00	8,499.96	3,300.00	3,300.00	3,300.00	0.00
101-1290-632110	Elections / Transportation	300.00	367.09	100.00	0.00	500.00	0.00
101-1290-633100	Elections / Advertising	1,000.00	276.50	0.00	0.00	1,000.00	0.00
101-1290-633110	Elections / Printing & Binding	500.00	391.00	0.00	0.00	500.00	0.00
101-1290-633120	Elections / Communication (ph...	500.00	1,009.34	0.00	265.89	500.00	0.00
101-1290-635100	Elections / Services Contracted,...	6,500.00	3,729.32	7,000.00	0.00	7,000.00	0.00
101-1290-635110	Elections / Rentals	2,000.00	1,072.26	0.00	0.00	1,500.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		19,300.00	15,345.47	10,400.00	3,565.89	14,300.00	0.00
RevProgram: 44 - Intergovernmental							
101-1290-444200	Elections / Reimbs from other ...	0.00	18,467.64	0.00	0.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	18,467.64	0.00	0.00	0.00	0.00
RevProgram: 45 - Charges for Services							
101-1290-451400	Elections / Filing Fees	0.00	20.00	0.00	0.00	0.00	0.00
RevProgram: 45 - Charges for Services Total:		0.00	20.00	0.00	0.00	0.00	0.00
Division: 129 - Elections Surplus (Deficit):		-121,000.00	-63,840.30	-11,200.00	-3,565.89	-95,600.00	0.00
Division: 131 - Accounting							
ExpProgram: 61 - Personnel Services							
101-1310-611100	Accounting / FT Employee-Regu..	564,000.00	554,898.96	575,700.00	543,737.62	593,300.00	0.00
101-1310-611110	Accounting / Temp Employee-...	0.00	0.00	0.00	8,751.07	0.00	0.00
101-1310-611200	Accounting / FT Employee - Ov...	500.00	851.58	500.00	338.70	0.00	0.00
101-1310-611300	Accounting / Employee Leave	0.00	6,799.49	0.00	0.00	0.00	0.00
101-1310-612100	Accounting / Medicare Contrib...	8,100.00	8,020.21	8,200.00	7,941.09	8,500.00	0.00
101-1310-612110	Accounting / PERA Contribution	42,300.00	39,646.85	43,200.00	41,058.11	44,500.00	0.00
101-1310-612120	Accounting / Social Security Co...	34,300.00	34,292.55	35,100.00	33,953.68	36,300.00	0.00
101-1310-612140	Accounting / Health Insurance	50,500.00	48,418.25	74,200.00	36,827.45	41,400.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
101-1310-612150	Accounting / Dental Insurance	800.00	791.03	1,000.00	356.34	800.00	0.00
101-1310-612160	Accounting / Life Insurance	200.00	166.81	200.00	178.37	200.00	0.00
101-1310-612170	Accounting / Cash Benefit	11,400.00	8,141.85	5,700.00	4,981.93	0.00	0.00
101-1310-612180	Accounting / Workers' Compen...	2,700.00	3,207.32	3,200.00	1,644.83	3,000.00	0.00
101-1310-612190	Accounting / Short Term Disabil..	1,800.00	1,626.33	1,800.00	1,717.28	1,200.00	0.00
101-1310-612195	Accounting / Long Term Disabili..	1,500.00	1,409.14	1,600.00	1,951.89	1,500.00	0.00
101-1310-613125	Accounting / Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		718,100.00	708,370.37	750,400.00	683,438.36	730,700.00	0.00
ExpProgram: 62 - Supplies							
101-1310-621120	Accounting / Office Supplies	2,200.00	2,510.65	1,500.00	277.40	1,500.00	0.00
101-1310-621130	Accounting / Operating Supplies	2,000.00	592.92	2,200.00	444.15	2,200.00	0.00
ExpProgram: 62 - Supplies Total:		4,200.00	3,103.57	3,700.00	721.55	3,700.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-1310-631100	Accounting / Services-Professi...	53,400.00	51,145.00	58,900.00	58,111.00	61,900.00	0.00
101-1310-631130	Accounting / Insurance Policies	700.00	699.96	700.00	699.96	700.00	0.00
101-1310-632100	Accounting / Dues & Subscripti...	900.00	585.00	900.00	710.00	900.00	0.00
101-1310-632110	Accounting / Transportation	1,400.00	312.80	1,600.00	258.95	1,000.00	0.00
101-1310-632120	Accounting / Conferences & Sc...	4,800.00	3,943.66	4,500.00	2,603.58	4,000.00	0.00
101-1310-633100	Accounting / Advertising	2,100.00	1,472.56	1,600.00	1,449.16	1,600.00	0.00
101-1310-633110	Accounting / Printing & Binding	100.00	17.23	100.00	41.85	100.00	0.00
101-1310-633120	Accounting / Communication (...)	2,200.00	2,828.94	2,300.00	2,289.17	2,900.00	0.00
101-1310-635100	Accounting / Services Contract...	4,800.00	5,621.25	4,300.00	2,925.77	5,000.00	0.00
101-1310-635130	Accounting / Hardware & Soft...	26,500.00	25,756.91	28,000.00	28,344.78	29,800.00	0.00
101-1310-638140	Accounting / Miscellaneous Ex...	0.00	215.13	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		96,900.00	92,598.44	102,900.00	97,434.22	107,900.00	0.00
RevProgram: 45 - Charges for Services							
101-1310-451210	Accounting / Administrative Ch...	5,000.00	6,187.11	5,000.00	0.00	6,000.00	0.00
101-1310-451320	Accounting / NSF Service Charge	0.00	70.00	0.00	0.00	0.00	0.00
RevProgram: 45 - Charges for Services Total:		5,000.00	6,257.11	5,000.00	0.00	6,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
101-1310-471110	Accounting / Interest Earnings	225,000.00	392,094.51	225,000.00	0.00	263,800.00	0.00
101-1310-471120	Accounting / Unrealized Gain/L...	0.00	127,600.03	0.00	-105,635.65	0.00	0.00

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101-1310-475800	Accounting / Cash Over / Short	0.00	2.90	0.00	-1.96	0.00	0.00
101-1310-475900	Accounting / Misc Revenue	20,000.00	20,070.72	20,000.00	20,598.19	20,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		245,000.00	539,768.16	245,000.00	-85,039.42	283,800.00	0.00
Division: 131 - Accounting Surplus (Deficit):		-569,200.00	-258,047.11	-607,000.00	-866,633.55	-552,500.00	0.00
Division: 132 - Assessing							
ExpProgram: 61 - Personnel Services							
101-1320-611100	Assessing / FT Employee-Regul...	221,700.00	223,484.80	228,400.00	217,843.20	237,500.00	0.00
101-1320-611105	Assessing / PT Permanent-Regu...	0.00	0.00	44,900.00	29,713.87	51,500.00	0.00
101-1320-611110	Assessing / Temp Employee-Re...	22,500.00	16,195.34	0.00	0.00	0.00	0.00
101-1320-611300	Assessing / Employee Leave	0.00	2,873.58	0.00	0.00	0.00	0.00
101-1320-612100	Assessing / Medicare Contribut...	3,400.00	3,370.36	3,900.00	3,446.82	4,100.00	0.00
101-1320-612110	Assessing / PERA Contribution	16,600.00	15,990.00	20,500.00	19,338.08	21,700.00	0.00
101-1320-612120	Assessing / Social Security Cont...	14,700.00	14,410.87	16,600.00	14,737.48	17,500.00	0.00
101-1320-612140	Assessing / Health Insurance	26,900.00	25,805.31	29,900.00	31,126.32	31,200.00	0.00
101-1320-612150	Assessing / Dental Insurance	600.00	575.00	600.00	600.00	600.00	0.00
101-1320-612160	Assessing / Life Insurance	100.00	63.36	100.00	69.12	100.00	0.00
101-1320-612180	Assessing / Workers' Compensa..	1,500.00	1,354.55	1,600.00	1,067.08	1,500.00	0.00
101-1320-612190	Assessing / Short Term Disability	700.00	680.76	700.00	730.10	700.00	0.00
101-1320-612195	Assessing / Long Term Disability	600.00	593.60	700.00	831.64	900.00	0.00
ExpProgram: 61 - Personnel Services Total:		309,300.00	305,397.53	347,900.00	319,503.71	367,300.00	0.00
ExpProgram: 62 - Supplies							
101-1320-621100	Assessing / Fuels & Lubes	800.00	672.17	1,200.00	491.64	1,200.00	0.00
101-1320-621110	Assessing / Clothing & Laundry	700.00	415.00	900.00	391.25	900.00	0.00
101-1320-621120	Assessing / Office Supplies	200.00	67.68	200.00	84.26	300.00	0.00
101-1320-621130	Assessing / Operating Supplies	200.00	100.63	400.00	68.68	200.00	0.00
101-1320-621160	Assessing / Work Order Transfe...	400.00	23.49	200.00	1,316.36	400.00	0.00
ExpProgram: 62 - Supplies Total:		2,300.00	1,278.97	2,900.00	2,352.19	3,000.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-1320-631100	Assessing / Services-Profession...	28,000.00	7,737.50	10,000.00	698.00	9,000.00	0.00
101-1320-631130	Assessing / Insurance Policies	500.00	500.04	2,300.00	2,300.04	2,300.00	0.00
101-1320-632100	Assessing / Dues & Subscription..	7,100.00	7,350.16	7,500.00	7,249.50	8,000.00	0.00
101-1320-632110	Assessing / Transportation	100.00	0.00	0.00	0.00	0.00	0.00

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		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
101-1320-632120	Assessing / Conferences & Sch...	1,700.00	1,201.17	2,000.00	2,750.33	3,000.00	0.00
101-1320-633100	Assessing / Advertising	200.00	374.40	200.00	63.20	400.00	0.00
101-1320-633110	Assessing / Printing & Binding	0.00	0.00	0.00	27.40	0.00	0.00
101-1320-633120	Assessing / Communication (p...	0.00	161.94	200.00	171.40	400.00	0.00
101-1320-635100	Assessing / Services Contracted,..	0.00	0.00	0.00	271.36	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		37,600.00	17,325.21	22,200.00	13,531.23	23,100.00	0.00
Division: 132 - Assessing Total:		349,200.00	324,001.71	373,000.00	335,387.13	393,400.00	0.00
Division: 133 - Information Technology							
ExpProgram: 61 - Personnel Services							
101-1330-611100	IT / FT Employee-Regular	289,200.00	290,383.11	307,700.00	284,073.53	415,700.00	0.00
101-1330-611300	IT / Employee Leave	0.00	1,993.76	0.00	0.00	0.00	0.00
101-1330-612100	IT / Medicare Contribution	4,200.00	4,583.77	4,700.00	4,298.65	6,300.00	0.00
101-1330-612110	IT / PERA Contribution	21,700.00	20,890.77	23,100.00	22,165.78	31,300.00	0.00
101-1330-612120	IT / Social Security Contribution	18,000.00	19,599.15	20,100.00	18,380.22	26,700.00	0.00
101-1330-612140	IT / Health Insurance	0.00	0.00	0.00	4,871.24	11,300.00	0.00
101-1330-612150	IT / Dental Insurance	300.00	0.00	0.00	0.00	300.00	0.00
101-1330-612160	IT / Life Insurance	100.00	95.04	100.00	100.80	100.00	0.00
101-1330-612170	IT / Cash Benefit	17,200.00	18,264.15	17,200.00	15,623.55	17,200.00	0.00
101-1330-612180	IT / Workers' Compensation	900.00	1,688.26	1,700.00	838.12	1,600.00	0.00
101-1330-612190	IT / Short Term Disability	1,100.00	932.80	1,000.00	953.31	1,000.00	0.00
101-1330-612195	IT / Long Term Disability	1,000.00	793.48	900.00	1,077.74	1,100.00	0.00
ExpProgram: 61 - Personnel Services Total:		353,700.00	359,224.29	376,500.00	352,382.94	512,600.00	0.00
ExpProgram: 62 - Supplies							
101-1330-621120	IT / Office Supplies	0.00	30.53	0.00	0.00	0.00	0.00
101-1330-621130	IT / Operating Supplies	2,700.00	2,227.01	4,700.00	2,359.65	4,700.00	0.00
101-1330-621150	IT / Tools & Minor Equipment	300.00	318.00	200.00	0.00	500.00	0.00
ExpProgram: 62 - Supplies Total:		3,000.00	2,575.54	4,900.00	2,359.65	5,200.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-1330-631100	IT / Services-Professional	0.00	0.00	1,000.00	73.00	1,000.00	0.00
101-1330-631130	IT / Insurance Policies	500.00	500.04	500.00	500.04	500.00	0.00
101-1330-632100	IT / Dues & Subscript, Permit r...	0.00	499.00	500.00	349.00	500.00	0.00
101-1330-632110	IT / Transportation	0.00	171.26	100.00	346.50	1,000.00	0.00

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101-1330-632120	IT / Conferences & School	6,000.00	3,996.30	6,000.00	3,635.45	6,000.00	0.00
101-1330-633120	IT / Communication (phones, p...	91,100.00	100,106.17	97,600.00	103,721.51	109,200.00	0.00
101-1330-635100	IT / Services Contracted, Non-p...	17,000.00	16,784.67	12,500.00	12,410.63	12,500.00	0.00
101-1330-635130	IT / Hardware & Software Supp...	278,300.00	131,400.62	300,500.00	274,309.20	318,800.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		392,900.00	253,458.06	418,700.00	395,345.33	449,500.00	0.00
ExpProgram: 70 - Capital Outlay							
101-1330-723299	IT / Eq.-SBITA Technology	0.00	299,836.62	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		0.00	299,836.62	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources							
101-1330-496299	IT / Equip SBITA Technology Pr...	0.00	299,836.62	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	299,836.62	0.00	0.00	0.00	0.00
Division: 133 - Information Technology Surplus (Deficit):		-749,600.00	-615,257.89	-800,100.00	-750,087.92	-967,300.00	0.00
Division: 141 - Non-departmental							
ExpProgram: 61 - Personnel Services							
101-1410-611100	Non-Dept / FT Employee-Regul...	0.00	0.00	65,000.00	0.00	151,900.00	0.00
ExpProgram: 61 - Personnel Services Total:		0.00	0.00	65,000.00	0.00	151,900.00	0.00
ExpProgram: 62 - Supplies							
101-1410-621130	Non-Dept / Operating Supplies	0.00	13,168.34	0.00	-1,938.64	0.00	0.00
ExpProgram: 62 - Supplies Total:		0.00	13,168.34	0.00	-1,938.64	0.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-1410-631100	Non-Dept / Services-Profession...	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
101-1410-632120	Non-Dept / Conferences & Sch...	18,800.00	15,365.27	18,800.00	12,146.19	18,800.00	0.00
101-1410-633120	Non-Dept / Communication	2,400.00	4,733.20	2,400.00	5,218.04	2,400.00	0.00
101-1410-634100	Non-Dept / Utility Services	0.00	0.00	0.00	2,063.51	0.00	0.00
101-1410-635100	Non-Dept / Services Contracted..	0.00	0.00	0.00	11,028.83	0.00	0.00
101-1410-635110	Non-Dept / Rental	5,500.00	5,267.16	5,500.00	4,643.16	5,500.00	0.00
101-1410-638185	Non-Dept / Payments to HRA (f...	0.00	163,516.74	0.00	231,180.55	465,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		29,200.00	188,882.37	29,200.00	266,280.28	494,200.00	0.00
ExpProgram: 99 - Other Financing Uses							
101-1410-993100	Non-Dept / Transfer Out to Ot...	315,200.00	351,700.00	163,500.00	0.00	0.00	0.00
ExpProgram: 99 - Other Financing Uses Total:		315,200.00	351,700.00	163,500.00	0.00	0.00	0.00
RevProgram: 41 - Taxes							
101-1410-411100	Non-Dept / Current Ad Valorem	14,967,600.00	14,802,394.19	16,098,300.00	8,289,938.81	17,304,600.00	0.00

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101-1410-411200	Non-Dept / Delinquent Ad Valo...	9,800.00	-32,087.30	0.00	-274,098.12	0.00	0.00
101-1410-415100	Non-Dept / Penalties&Interest ...	25,000.00	16,276.00	20,000.00	5,012.74	20,000.00	0.00
	RevProgram: 41 - Taxes Total:	15,002,400.00	14,786,582.89	16,118,300.00	8,020,853.43	17,324,600.00	0.00
	RevProgram: 44 - Intergovernmental						
101-1410-443100	Non-Dept / Local Government ...	1,097,400.00	1,101,699.74	1,097,400.00	648,286.55	1,223,600.00	0.00
	RevProgram: 44 - Intergovernmental Total:	1,097,400.00	1,101,699.74	1,097,400.00	648,286.55	1,223,600.00	0.00
	RevProgram: 45 - Charges for Services						
101-1410-451220	Non-Dept / Adm Charges from...	1,431,700.00	1,656,699.88	1,484,100.00	1,364,324.88	1,717,000.00	0.00
	RevProgram: 45 - Charges for Services Total:	1,431,700.00	1,656,699.88	1,484,100.00	1,364,324.88	1,717,000.00	0.00
	RevProgram: 47 - Miscellaneous Revenue						
101-1410-474100	Non-Dept / Insurance Reimbur...	40,000.00	57,864.08	20,000.00	9,070.36	25,000.00	0.00
101-1410-475300	Non-Dept / Sale of Miscellaneo...	2,000.00	2,411.00	2,000.00	913.10	2,000.00	0.00
101-1410-475900	Non-Dept / Miscellaneous Rev...	35,000.00	24,281.71	35,000.00	6,346.92	35,000.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	77,000.00	84,556.79	57,000.00	16,330.38	62,000.00	0.00
	RevProgram: 49 - Other Financing Sources						
101-1410-493100	Non-Dept / Transfer In From O...	542,500.00	542,499.96	566,900.00	582,499.96	582,500.00	0.00
	RevProgram: 49 - Other Financing Sources Total:	542,500.00	542,499.96	566,900.00	582,499.96	582,500.00	0.00
	Division: 141 - Non-departmental Surplus (Deficit):	17,806,600.00	17,618,288.55	19,066,000.00	10,367,953.56	20,263,600.00	0.00
	Division: 211 - Police						
	ExpProgram: 61 - Personnel Services						
101-2110-611100	Police / FT Employee-Regular	5,295,400.00	5,332,277.10	5,863,500.00	5,282,254.42	6,384,700.00	0.00
101-2110-611105	Police / PT Permanent-Regular	220,500.00	203,754.72	238,700.00	175,058.62	246,700.00	0.00
101-2110-611200	Police / FT Employee - Overtime	425,000.00	499,546.55	480,800.00	521,483.02	450,000.00	0.00
101-2110-611210	Police / Temp & PT Employee -...	2,300.00	4,816.97	2,300.00	4,953.79	2,500.00	0.00
101-2110-611300	Police / Employee Leave	0.00	57,510.77	0.00	0.00	0.00	0.00
101-2110-612100	Police / Medicare Contribution	85,600.00	85,969.61	94,700.00	87,570.93	94,100.00	0.00
101-2110-612110	Police / PERA Contribution	962,400.00	905,830.72	1,087,800.00	1,024,303.80	1,066,000.00	0.00
101-2110-612120	Police / Social Security Contribu..	41,200.00	43,065.57	42,600.00	39,079.90	44,500.00	0.00
101-2110-612140	Police / Health Insurance	589,100.00	530,443.70	622,700.00	487,768.77	506,600.00	0.00
101-2110-612150	Police / Dental Insurance	9,300.00	8,522.60	10,200.00	7,812.50	8,400.00	0.00
101-2110-612160	Police / Life Insurance	1,700.00	1,604.16	1,900.00	1,808.64	1,800.00	0.00
101-2110-612170	Police / Cash Benefit	108,700.00	111,125.25	108,700.00	130,999.80	120,100.00	0.00

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101-2110-612180	Police / Workers' Compensation	328,200.00	363,630.62	398,400.00	279,864.25	371,700.00	0.00
101-2110-612190	Police / Short Term Disability	16,800.00	16,138.00	17,200.00	17,368.91	16,800.00	0.00
101-2110-612195	Police / Long Term Disability	14,400.00	12,405.48	14,800.00	19,759.19	20,000.00	0.00
101-2110-613125	Police / Miscellaneous Pay	0.00	400.00	0.00	2,578.00	0.00	0.00
101-2110-613130	Police / Unemployment Compe...	0.00	7,245.00	0.00	1,848.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		8,100,600.00	8,184,286.82	8,984,300.00	8,084,512.54	9,333,900.00	0.00
ExpProgram: 62 - Supplies							
101-2110-621100	Police / Fuels & Lubes	100,200.00	86,120.55	98,200.00	75,606.38	98,200.00	0.00
101-2110-621110	Police / Clothing & Laundry	54,900.00	53,787.60	54,900.00	67,626.40	54,900.00	0.00
101-2110-621120	Police / Office Supplies	4,200.00	3,718.12	4,200.00	3,780.33	4,200.00	0.00
101-2110-621130	Police / Operating Supplies	73,000.00	57,741.17	73,000.00	48,399.64	73,000.00	0.00
101-2110-621140	Police / Supplies for Repair & ...	1,000.00	2,008.12	1,000.00	785.94	1,000.00	0.00
101-2110-621150	Police / Tools & Minor Equipm...	5,200.00	10,543.20	5,200.00	22,635.27	5,200.00	0.00
101-2110-621160	Police / Work Order Transfer - ...	34,100.00	30,232.28	34,100.00	33,773.05	34,100.00	0.00
101-2112-621100	Pol-Auto Theft / Fuels & Lubes	0.00	0.00	0.00	21.71	0.00	0.00
101-2112-621150	Pol-Auto Theft / Tools & Minor ...	0.00	0.00	0.00	9,000.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		272,600.00	244,151.04	270,600.00	261,628.72	270,600.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-2110-631100	Police / Services-Professional	125,800.00	128,445.05	30,800.00	127,286.08	36,300.00	0.00
101-2110-631130	Police / Insurance Policies	117,300.00	117,300.00	167,400.00	168,272.33	167,400.00	0.00
101-2110-631140	Police / Admin Charges	200.00	0.00	200.00	0.00	200.00	0.00
101-2110-632100	Police / Dues & Subscription, P...	9,000.00	15,197.40	17,000.00	15,268.11	17,000.00	0.00
101-2110-632110	Police / Transportation	1,700.00	3,908.90	4,000.00	9,219.63	4,000.00	0.00
101-2110-632120	Police / Conferences & School	68,300.00	66,395.80	71,300.00	73,231.29	71,300.00	0.00
101-2110-633100	Police / Advertising	1,000.00	274.62	1,000.00	122.36	1,000.00	0.00
101-2110-633110	Police / Printing & Binding	4,300.00	1,159.97	2,800.00	3,394.24	2,800.00	0.00
101-2110-633120	Police / Communication (phone...	124,500.00	121,531.07	124,500.00	122,657.52	141,100.00	0.00
101-2110-634100	Police / Utility Services	500.00	0.00	500.00	0.00	500.00	0.00
101-2110-635100	Police / Services Contracted, N...	23,000.00	48,799.58	143,000.00	35,101.07	24,000.00	0.00
101-2110-635110	Police / Rentals	2,500.00	1,975.00	2,500.00	2,150.00	2,500.00	0.00
101-2110-635130	Police / Hardware & Software ...	104,800.00	97,902.09	107,300.00	148,161.61	122,400.00	0.00

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101-2110-638180	Police / Pmts To Other Agencies..	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00
101-2112-632110	Pol-Auto Theft / Transportation	0.00	0.00	0.00	496.02	0.00	0.00
101-2112-632120	Pol-Auto Theft / Conferences &...	0.00	0.00	0.00	2,603.19	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		587,900.00	607,889.48	677,300.00	712,963.45	595,500.00	0.00
RevProgram: 44 - Intergovernmental							
101-2110-441100	Police / Federal Grants	260,000.00	181,499.87	289,000.00	220,874.85	127,000.00	0.00
101-2110-443200	Police / POST-Police Training Re..	43,000.00	45,613.90	44,000.00	41,766.04	47,000.00	0.00
101-2110-443220	Police / Insurance Premium Tax...	480,000.00	565,430.34	500,000.00	586,677.11	585,000.00	0.00
101-2110-443400	Police / State Grants	0.00	0.00	0.00	58,258.86	0.00	0.00
101-2110-444200	Police / Reimbs from other Gov...	88,000.00	216,813.08	155,000.00	180,977.07	168,000.00	0.00
101-2112-443400	Pol-Auto Theft / State Grants	212,000.00	174,568.15	155,600.00	94,498.05	175,000.00	0.00
RevProgram: 44 - Intergovernmental Total:		1,083,000.00	1,183,925.34	1,143,600.00	1,183,051.98	1,102,000.00	0.00
RevProgram: 45 - Charges for Services							
101-2110-453100	Police / School Resource Officer..	201,300.00	297,845.00	295,800.00	307,265.00	633,700.00	0.00
101-2110-453110	Police / Police Security	227,500.00	230,491.15	325,000.00	188,263.39	200,000.00	0.00
101-2110-453120	Police / False Alarms	2,000.00	12,962.00	3,000.00	15,975.00	15,000.00	0.00
101-2110-453150	Police / Pawn Transaction Fees	55,000.00	58,512.00	55,000.00	63,705.00	58,000.00	0.00
101-2110-453160	Police / Police Reports & Photos	1,500.00	505.00	1,500.00	879.25	1,000.00	0.00
RevProgram: 45 - Charges for Services Total:		487,300.00	600,315.15	680,300.00	576,087.64	907,700.00	0.00
RevProgram: 46 - Fines & Forfeits							
101-2110-461100	Police / Parking Tickets	0.00	5,855.00	5,000.00	21,810.00	20,000.00	0.00
RevProgram: 46 - Fines & Forfeits Total:		0.00	5,855.00	5,000.00	21,810.00	20,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
101-2110-473100	Police / General Contributions ...	7,000.00	46,300.00	7,000.00	7,500.00	10,000.00	0.00
101-2110-475120	Police / Restitution Pmts	1,300.00	1,665.37	1,300.00	551.02	0.00	0.00
101-2110-475300	Police / Sale of Misc.Property	0.00	14,728.41	0.00	202.82	0.00	0.00
101-2110-475900	Police / Misc Revenue	1,200.00	2,075.97	1,200.00	4,367.71	2,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		9,500.00	64,769.75	9,500.00	12,621.55	12,000.00	0.00
Division: 211 - Police Surplus (Deficit):		-7,381,300.00	-7,181,462.10	-8,093,800.00	-7,265,533.54	-8,158,300.00	0.00
Division: 215 - Emergency Management							
ExpProgram: 62 - Supplies							
101-2150-621100	Emergency Mgmt / Fuels & Lub...	0.00	0.00	0.00	20.00	0.00	0.00

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101-2150-621110	Emergency Mgmt / Clothing & ...	1,000.00	1,994.70	1,000.00	579.83	1,000.00	0.00
101-2150-621130	Emergency Mgmt / Operating ...	2,500.00	1,426.52	2,300.00	639.87	2,300.00	0.00
ExpProgram: 62 - Supplies Total:		3,500.00	3,421.22	3,300.00	1,239.70	3,300.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-2150-631130	Emergency Mgmt / Insurance ...	500.00	500.04	500.00	500.04	500.00	0.00
101-2150-632100	Emergency Mgmt / Dues & Sub...	900.00	300.00	900.00	900.00	900.00	0.00
101-2150-632120	Emergency Mgmt / Conference...	800.00	1,453.89	800.00	5,375.00	800.00	0.00
101-2150-633120	Emergency Mgmt / Communica...	500.00	498.12	500.00	1,061.67	500.00	0.00
101-2150-634100	Emergency Mgmt / Utility Servi...	600.00	806.63	800.00	706.48	800.00	0.00
101-2150-635100	Emergency Mgmt / Services Co...	7,900.00	7,024.56	7,900.00	5,282.12	7,900.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		11,200.00	10,583.24	11,400.00	13,825.31	11,400.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
101-2150-473100	Emergency Mgmt / Donations	0.00	0.00	0.00	500.00	0.00	0.00
101-2150-475900	Emergency Mgmt / Misc Reven...	3,000.00	2,040.00	3,000.00	960.00	2,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		3,000.00	2,040.00	3,000.00	1,460.00	2,000.00	0.00
Division: 215 - Emergency Management Surplus (Deficit):		-11,700.00	-11,964.46	-11,700.00	-13,605.01	-12,700.00	0.00
Division: 219 - Fire							
ExpProgram: 61 - Personnel Services							
101-2190-611100	Fire / FT Employee-Regular	611,300.00	641,173.13	786,000.00	680,171.39	797,800.00	0.00
101-2190-611110	Fire / Temp Employee-Regular	525,000.00	394,909.24	470,000.00	350,966.73	575,600.00	0.00
101-2190-611200	Fire / FT Employee - Overtime	28,000.00	26,970.62	28,000.00	40,101.08	38,000.00	0.00
101-2190-611210	Fire / Temp & PT Employee – O...	0.00	19,879.38	0.00	13,144.50	23,000.00	0.00
101-2190-611300	Fire / Employee Leave	0.00	1,601.51	0.00	0.00	0.00	0.00
101-2190-612100	Fire / Medicare Contribution	16,400.00	15,300.93	18,700.00	15,627.46	19,700.00	0.00
101-2190-612110	Fire / PERA Contribution	108,200.00	109,999.36	138,900.00	131,481.71	141,200.00	0.00
101-2190-612120	Fire / Social Security Contributi...	32,700.00	25,802.59	32,500.00	22,345.79	35,700.00	0.00
101-2190-612140	Fire / Health Insurance	94,700.00	98,852.01	121,700.00	114,566.72	110,200.00	0.00
101-2190-612150	Fire / Dental Insurance	900.00	1,200.00	1,500.00	1,425.00	1,500.00	0.00
101-2190-612160	Fire / Life Insurance	1,000.00	3,173.20	1,000.00	2,579.84	600.00	0.00
101-2190-612170	Fire / Cash Benefit	11,400.00	9,682.20	11,400.00	10,782.45	11,400.00	0.00
101-2190-612180	Fire / Workers' Compensation	83,500.00	83,567.47	91,100.00	51,851.16	85,000.00	0.00
101-2190-612190	Fire / Short Term Disability	2,100.00	2,062.08	2,400.00	2,081.24	2,100.00	0.00

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101-2190-612195	Fire / Long Term Disability	1,800.00	1,745.83	2,000.00	2,368.51	2,500.00	0.00
101-2190-613125	Fire / Miscellaneous Pay	0.00	700.00	0.00	425.00	0.00	0.00
101-2190-613130	Fire / Unemployment Compens...	0.00	0.00	0.00	1,209.12	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		1,517,000.00	1,436,619.55	1,705,200.00	1,441,127.70	1,844,300.00	0.00
ExpProgram: 62 - Supplies							
101-2190-621100	Fire / Fuels & Lubes	19,500.00	18,093.80	19,500.00	15,143.60	19,500.00	0.00
101-2190-621110	Fire / Clothing & Laundry	47,300.00	46,281.88	47,300.00	45,508.82	57,300.00	0.00
101-2190-621120	Fire / Office Supplies	1,000.00	912.42	1,000.00	190.06	1,000.00	0.00
101-2190-621130	Fire / Operating Supplies	15,400.00	16,786.42	15,400.00	9,981.42	18,000.00	0.00
101-2190-621140	Fire / Supplies for Repair & Mai...	5,200.00	8,539.04	9,200.00	2,657.02	9,200.00	0.00
101-2190-621150	Fire / Tools & Minor Equipment	7,100.00	6,752.13	7,100.00	2,791.02	7,100.00	0.00
101-2190-621160	Fire / Work Order Transfer - Par...	8,400.00	7,073.42	8,400.00	7,509.48	8,400.00	0.00
ExpProgram: 62 - Supplies Total:		103,900.00	104,439.11	107,900.00	83,781.42	120,500.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-2190-631100	Fire / Services-Professional	30,000.00	28,734.42	30,000.00	13,819.00	30,000.00	0.00
101-2190-631130	Fire / Insurance Policies	17,300.00	17,300.04	24,100.00	24,099.96	24,100.00	0.00
101-2190-632100	Fire / Dues & Subscription, Per...	5,000.00	5,313.28	5,000.00	3,594.00	5,000.00	0.00
101-2190-632110	Fire / Transportation	1,000.00	1,796.84	4,000.00	993.30	4,000.00	0.00
101-2190-632120	Fire / Conferences & School	54,000.00	25,961.84	33,000.00	19,091.99	33,000.00	0.00
101-2190-633100	Fire / Advertising	0.00	0.00	0.00	19.99	0.00	0.00
101-2190-633110	Fire / Printing & Binding	1,000.00	469.08	1,000.00	323.56	1,000.00	0.00
101-2190-633120	Fire / Communication (phones,...	14,500.00	16,667.67	14,500.00	12,289.43	14,500.00	0.00
101-2190-634100	Fire / Utility Services	7,400.00	3,589.38	7,400.00	3,365.09	7,400.00	0.00
101-2190-635100	Fire / Services Contracted, Non...	40,900.00	48,195.89	36,900.00	40,720.40	36,900.00	0.00
101-2190-635110	Fire / Rentals	2,500.00	900.00	2,500.00	1,275.00	2,500.00	0.00
101-2190-635130	Fire / Hardware & Software Su...	40,000.00	41,926.34	43,000.00	46,602.03	47,100.00	0.00
101-2190-638180	Fire / Pmts to Other Agencies	255,000.00	256,414.96	0.00	1,055.28	1,100.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		468,600.00	447,269.74	201,400.00	167,249.03	206,600.00	0.00
RevProgram: 43 - License & Permits							
101-2190-435500	Fire / Fire Code Permits-UFC	20,000.00	27,450.84	20,000.00	35,690.46	35,000.00	0.00
RevProgram: 43 - License & Permits Total:		20,000.00	27,450.84	20,000.00	35,690.46	35,000.00	0.00

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RevProgram: 44 - Intergovernmental							
101-2190-443210	Fire / Insurance Premium Tax - ...	255,000.00	255,338.68	0.00	0.00	0.00	0.00
101-2190-443400	Fire / State Grants	40,000.00	43,364.75	16,000.00	24,003.87	30,000.00	0.00
101-2190-444200	Fire / Reimbs from other Govts	0.00	632.24	0.00	450.00	0.00	0.00
101-2190-445300	Fire / Private & Local Grants	25,000.00	25,500.00	0.00	4,500.00	5,000.00	0.00
RevProgram: 44 - Intergovernmental Total:		320,000.00	324,835.67	16,000.00	28,953.87	35,000.00	0.00
RevProgram: 45 - Charges for Services							
101-2190-453120	Fire / False Alarms	20,000.00	4,525.00	20,000.00	5,725.00	10,000.00	0.00
101-2190-453160	Fire / Fire Reports & Photos	0.00	20.00	0.00	5.00	0.00	0.00
101-2190-453200	Fire / Fire Response Fees	3,100.00	1,850.00	3,100.00	0.00	2,000.00	0.00
101-2190-453220	Fire / Fire Code Inspection Fees...	200.00	250.00	200.00	50.00	200.00	0.00
RevProgram: 45 - Charges for Services Total:		23,300.00	6,645.00	23,300.00	5,780.00	12,200.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
101-2190-473100	Fire / Donations	0.00	600.00	0.00	3,860.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		0.00	600.00	0.00	3,860.00	0.00	0.00
Division: 219 - Fire Surplus (Deficit):		-1,726,200.00	-1,628,796.89	-1,955,200.00	-1,617,873.82	-2,089,200.00	0.00
Division: 311 - Campus Facilities							
ExpProgram: 61 - Personnel Services							
101-3110-611100	Facilities / FT Employee-Regular	217,300.00	219,233.64	228,900.00	218,104.21	344,600.00	0.00
101-3110-611105	Facilities / PT Permanent-Regul...	22,600.00	24,384.32	24,100.00	26,245.96	48,500.00	0.00
101-3110-611200	Facilities / FT Employee - Overt...	8,000.00	5,559.44	8,000.00	5,530.60	6,000.00	0.00
101-3110-612100	Facilities / Medicare Contributi...	3,500.00	3,442.14	3,700.00	3,456.62	3,800.00	0.00
101-3110-612110	Facilities / PERA Contribution	18,600.00	17,776.16	19,600.00	19,611.40	20,300.00	0.00
101-3110-612120	Facilities / Social Security	14,900.00	14,717.69	15,700.00	14,777.59	16,400.00	0.00
101-3110-612140	Facilities / Health Insurance	31,000.00	29,455.73	33,800.00	33,472.93	43,800.00	0.00
101-3110-612150	Facilities / Dental Insurance	700.00	704.98	700.00	734.26	1,000.00	0.00
101-3110-612160	Facilities / Life Insurance	100.00	82.27	100.00	89.70	100.00	0.00
101-3110-612170	Facilities / Cash Benefit	900.00	825.25	900.00	858.26	900.00	0.00
101-3110-612180	Facilities / Workers' Compensat...	8,100.00	8,583.36	10,600.00	4,618.15	9,900.00	0.00
101-3110-612190	Facilities / Short Term Disability	800.00	750.33	800.00	729.97	900.00	0.00
101-3110-612195	Facilities / Long Term Disability	600.00	612.92	700.00	818.19	1,100.00	0.00
ExpProgram: 61 - Personnel Services Total:		327,100.00	326,128.23	347,600.00	329,047.84	497,300.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
ExpProgram: 62 - Supplies							
101-3110-621100	Facilities / Fuels & Lubes	600.00	574.93	800.00	778.28	600.00	0.00
101-3110-621110	Facilities / Clothing & Laundry	6,500.00	5,819.48	6,500.00	5,558.77	6,500.00	0.00
101-3110-621120	Facilities / Office Supplies	2,000.00	1,800.89	1,800.00	1,355.19	2,000.00	0.00
101-3110-621130	Facilities / Operating Supplies	24,000.00	34,668.24	29,000.00	26,094.91	29,000.00	0.00
101-3110-621140	Facilities / Supplies for Repair &...	24,000.00	12,094.92	26,000.00	12,204.19	29,000.00	0.00
101-3110-621150	Facilities / Tools & Minor Equi...	2,500.00	12,978.75	1,500.00	112.94	2,500.00	0.00
101-3110-621160	Facilities / Work Orders - Parts	400.00	0.00	400.00	24.08	400.00	0.00
ExpProgram: 62 - Supplies Total:		60,000.00	67,937.21	66,000.00	46,128.36	70,000.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-3110-631100	Facilities / Services-Professional	0.00	140.00	0.00	73.00	0.00	0.00
101-3110-631130	Facilities / Insurance Policies	700.00	699.96	2,500.00	2,499.96	2,500.00	0.00
101-3110-632100	Facilities / Dues,Subscription,P...	2,000.00	1,543.89	2,000.00	7,291.76	2,000.00	0.00
101-3110-632110	Facilities / Transportation	200.00	786.51	400.00	0.00	200.00	0.00
101-3110-632120	Facilities / Conferences & School	2,000.00	986.75	2,000.00	3,719.00	2,000.00	0.00
101-3110-633120	Facilities / Communication	2,000.00	1,698.59	2,000.00	1,420.40	2,000.00	0.00
101-3110-634100	Facilities / Utility Services	185,500.00	150,640.06	185,500.00	145,760.15	185,500.00	0.00
101-3110-635100	Facilities / Services Contracted,...	220,000.00	246,349.26	220,000.00	233,511.30	245,000.00	0.00
101-3110-635130	Facilities / Hardware & Softwar...	28,000.00	4,697.63	33,000.00	0.00	43,000.00	0.00
101-3110-638140	Facilities / Miscellaneous Expen...	0.00	9,653.00	0.00	10,430.00	5,000.00	0.00
101-3110-638180	Facilities / Pmts to Other Agenc...	0.00	545.16	0.00	545.16	500.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		440,400.00	417,740.81	447,400.00	405,250.73	487,700.00	0.00
Division: 311 - Campus Facilities Total:		827,500.00	811,806.25	861,000.00	780,426.93	1,055,000.00	0.00
Division: 314 - Engineering							
ExpProgram: 61 - Personnel Services							
101-3140-611100	Eng / FT Employee-Regular	332,300.00	282,344.56	380,000.00	290,795.80	318,500.00	0.00
101-3140-611110	Eng / Temp Employee-Regular	10,100.00	8,580.00	10,100.00	9,488.33	11,000.00	0.00
101-3140-611200	Eng / FT Employee - Overtime	9,600.00	4,226.37	5,600.00	6,012.34	6,000.00	0.00
101-3140-611210	Eng / Temp & PT Employee - O...	1,000.00	0.00	0.00	0.00	0.00	0.00
101-3140-611300	Eng / Employee Leave	0.00	1,579.35	0.00	0.00	0.00	0.00
101-3140-612100	Eng / Medicare Contribution	4,800.00	4,271.87	5,600.00	4,383.06	4,600.00	0.00
101-3140-612110	Eng / PERA Contribution	18,500.00	17,330.04	25,900.00	19,660.16	20,600.00	0.00

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101-3140-612120	Eng / Social Security Contributi...	20,600.00	18,265.81	23,800.00	18,739.91	19,700.00	0.00
101-3140-612140	Eng / Health Insurance	56,100.00	28,066.52	55,700.00	38,780.44	28,700.00	0.00
101-3140-612150	Eng / Dental Insurance	900.00	564.09	1,200.00	592.20	800.00	0.00
101-3140-612160	Eng / Life Insurance	100.00	96.79	100.00	110.31	100.00	0.00
101-3140-612170	Eng / Cash Benefit	500.00	5,996.25	6,200.00	7,776.45	6,200.00	0.00
101-3140-612180	Eng / Workers' Compensation	1,400.00	1,577.99	1,900.00	1,499.02	1,700.00	0.00
101-3140-612190	Eng / Short Term Disability	1,000.00	948.85	1,100.00	979.57	800.00	0.00
101-3140-612195	Eng / Long Term Disability	900.00	807.28	900.00	1,116.40	1,000.00	0.00
ExpProgram: 61 - Personnel Services Total:		457,800.00	374,655.77	518,100.00	399,933.99	419,700.00	0.00
ExpProgram: 62 - Supplies							
101-3140-621100	Eng / Fuels & Lubes	1,500.00	1,515.37	1,500.00	1,038.81	1,700.00	0.00
101-3140-621110	Eng / Clothing & Laundry	1,300.00	593.60	1,300.00	500.33	1,000.00	0.00
101-3140-621120	Eng / Office Supplies	1,000.00	286.44	1,000.00	624.84	500.00	0.00
101-3140-621130	Eng / Operating Supplies	1,000.00	375.75	1,000.00	293.86	800.00	0.00
101-3140-621140	Eng / Supplies for Repair & Mai...	0.00	239.68	0.00	0.00	0.00	0.00
101-3140-621150	Eng / Tools & Minor Equipment	2,800.00	0.00	2,800.00	0.00	2,800.00	0.00
101-3140-621160	Eng / Work Order Transfer - Par...	600.00	929.56	600.00	825.96	800.00	0.00
ExpProgram: 62 - Supplies Total:		8,200.00	3,940.40	8,200.00	3,283.80	7,600.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-3140-631100	Eng / Services-Professional	5,000.00	3,367.00	5,000.00	0.00	5,000.00	0.00
101-3140-631130	Eng / Insurance Policies	500.00	500.04	15,200.00	15,200.04	15,200.00	0.00
101-3140-632100	Eng / Dues & Subscription, Per...	3,000.00	3,206.94	2,000.00	2,914.76	3,000.00	0.00
101-3140-632110	Eng / Transportation	1,200.00	307.23	1,200.00	0.00	1,200.00	0.00
101-3140-632120	Eng / Conferences & School	8,000.00	6,992.34	8,000.00	7,895.74	8,000.00	0.00
101-3140-633100	Eng / Advertising	0.00	0.00	0.00	460.80	0.00	0.00
101-3140-633110	Eng / Printing & Binding	500.00	64.43	500.00	27.43	500.00	0.00
101-3140-633120	Eng / Communication (phones,...	9,000.00	6,649.86	7,000.00	5,315.02	7,000.00	0.00
101-3140-635100	Eng / Services Contracted, Non...	8,000.00	0.00	8,000.00	641.87	8,000.00	0.00
101-3140-635130	Eng / Hardware & Software Su...	10,000.00	89,388.05	10,000.00	62,702.37	10,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		45,200.00	110,475.89	56,900.00	95,158.03	57,900.00	0.00

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RevProgram: 43 - License & Permits							
101-3140-435700	Eng / Excavation/ROW/Erosion...	20,000.00	38,945.75	25,000.00	37,395.75	35,000.00	0.00
	RevProgram: 43 - License & Permits Total:	20,000.00	38,945.75	25,000.00	37,395.75	35,000.00	0.00
RevProgram: 45 - Charges for Services							
101-3140-455130	Eng / Antenna Lease	405,000.00	277,343.23	415,000.00	357,154.96	288,700.00	0.00
	RevProgram: 45 - Charges for Services Total:	405,000.00	277,343.23	415,000.00	357,154.96	288,700.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
101-3140-471199	Eng / Antenna Lease Interest	0.00	90,852.43	0.00	0.00	90,000.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	0.00	90,852.43	0.00	0.00	90,000.00	0.00
	Division: 314 - Engineering Surplus (Deficit):	-86,200.00	-81,930.65	-143,200.00	-103,825.11	-71,500.00	0.00
Division: 315 - Forestry							
ExpProgram: 62 - Supplies							
101-3150-621100	Forestry / Fuels & Lubes	200.00	0.00	200.00	0.00	0.00	0.00
101-3150-621130	Forestry / Operating Supplies	19,500.00	11,846.14	6,500.00	24,152.63	3,000.00	0.00
101-3150-621140	Forestry / Supplies for Repair &...	5,500.00	4,242.43	5,500.00	345.63	10,000.00	0.00
101-3150-621150	Forestry / Tools & Minor Equi...	6,900.00	1,473.50	6,900.00	831.64	2,500.00	0.00
	ExpProgram: 62 - Supplies Total:	32,100.00	17,562.07	19,100.00	25,329.90	15,500.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-3150-632120	Forestry / Conferences & Schoo...	500.00	33.95	500.00	76.12	1,500.00	0.00
101-3150-633100	Forestry / Advertising	300.00	0.00	300.00	0.00	300.00	0.00
101-3150-635100	Forestry / Services Contracted,...	65,000.00	137,716.69	65,000.00	399,061.75	90,000.00	0.00
101-3150-635110	Forestry / Rentals	0.00	99.99	0.00	0.00	0.00	0.00
	ExpProgram: 63 - Other Services & Charges Total:	65,800.00	137,850.63	65,800.00	399,137.87	91,800.00	0.00
RevProgram: 44 - Intergovernmental							
101-3150-443400	Forestry / State Grants	13,000.00	105,068.19	0.00	-65,610.00	0.00	0.00
	RevProgram: 44 - Intergovernmental Total:	13,000.00	105,068.19	0.00	-65,610.00	0.00	0.00
	Division: 315 - Forestry Surplus (Deficit):	-84,900.00	-50,344.51	-84,900.00	-490,077.77	-107,300.00	0.00
Division: 316 - Parks							
ExpProgram: 61 - Personnel Services							
101-3160-611100	Parks / FT Employee-Regular	520,600.00	520,658.35	525,700.00	502,929.52	560,100.00	0.00
101-3160-611110	Parks / Temp Employee-Regular	147,000.00	191,778.42	147,000.00	177,424.22	166,000.00	0.00
101-3160-611200	Parks / FT Employee - Overtime	27,500.00	15,774.92	27,500.00	18,873.86	28,500.00	0.00
101-3160-611210	Parks / Temp & PT Employee - ...	3,000.00	9,054.78	3,000.00	7,033.86	8,000.00	0.00

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101-3160-611300	Parks / Employee Leave	0.00	-139.94	0.00	0.00	0.00	0.00
101-3160-612100	Parks / Medicare Contribution	9,900.00	10,347.37	7,900.00	9,904.22	8,000.00	0.00
101-3160-612110	Parks / PERA Contribution	40,900.00	37,324.98	41,300.00	40,626.82	41,700.00	0.00
101-3160-612120	Parks / Social Security Contribut..	42,300.00	44,241.61	33,900.00	42,347.09	34,300.00	0.00
101-3160-612140	Parks / Health Insurance	85,300.00	72,115.09	83,600.00	81,335.82	103,200.00	0.00
101-3160-612150	Parks / Dental Insurance	1,700.00	1,655.61	2,000.00	1,689.88	1,800.00	0.00
101-3160-612160	Parks / Life Insurance	200.00	210.69	200.00	227.30	200.00	0.00
101-3160-612170	Parks / Cash Benefit	5,300.00	5,116.00	5,300.00	5,353.67	5,300.00	0.00
101-3160-612180	Parks / Workers' Compensation	27,500.00	33,798.29	38,600.00	35,777.56	36,000.00	0.00
101-3160-612190	Parks / Short Term Disability	2,000.00	1,870.09	2,100.00	1,724.61	1,800.00	0.00
101-3160-612195	Parks / Long Term Disability	1,600.00	1,499.51	1,700.00	1,901.63	2,100.00	0.00
101-3160-613125	Parks / Miscellaneous Pay	0.00	0.00	0.00	175.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		914,800.00	945,305.77	919,800.00	927,325.06	997,000.00	0.00
ExpProgram: 62 - Supplies							
101-3160-621100	Parks / Fuels & Lubes	26,000.00	33,421.56	27,000.00	28,531.36	30,000.00	0.00
101-3160-621110	Parks / Clothing & Laundry	7,000.00	10,170.06	7,000.00	6,293.15	9,000.00	0.00
101-3160-621120	Parks / Office Supplies	100.00	111.44	100.00	0.00	100.00	0.00
101-3160-621130	Parks / Operating Supplies	10,000.00	14,793.36	10,000.00	21,239.81	10,000.00	0.00
101-3160-621140	Parks / Supplies for Repair & M...	40,000.00	27,237.80	40,000.00	31,220.28	45,000.00	0.00
101-3160-621150	Parks / Tools & Minor Equipme...	8,000.00	11,468.93	8,000.00	5,531.17	12,000.00	0.00
101-3160-621160	Parks / Work Order Transfer - P...	16,000.00	23,164.77	16,000.00	25,325.00	21,000.00	0.00
ExpProgram: 62 - Supplies Total:		107,100.00	120,367.92	108,100.00	118,140.77	127,100.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-3160-631100	Parks / Services-Professional	3,000.00	4,638.00	3,000.00	9,684.60	3,000.00	0.00
101-3160-631130	Parks / Insurance Policies	19,200.00	19,200.00	29,400.00	29,400.00	29,400.00	0.00
101-3160-632100	Parks / Dues & Subscription, Pe...	1,000.00	1,106.39	1,000.00	837.10	1,000.00	0.00
101-3160-632110	Parks / Transportation	200.00	0.00	200.00	0.00	200.00	0.00
101-3160-632120	Parks / Conferences & School	4,500.00	4,519.32	6,000.00	5,581.00	6,000.00	0.00
101-3160-633100	Parks / Advertising	200.00	196.90	200.00	245.94	200.00	0.00
101-3160-633110	Parks / Printing & Binding	100.00	0.00	100.00	360.00	0.00	0.00
101-3160-633120	Parks / Communication (phones..	4,200.00	3,855.51	4,200.00	3,455.76	4,200.00	0.00

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101-3160-634100	Parks / Utility Services	58,000.00	32,907.45	55,000.00	29,925.01	58,000.00	0.00
101-3160-635100	Parks / Services Contracted, No...	35,000.00	46,574.86	35,000.00	43,482.34	35,000.00	0.00
101-3160-635110	Parks / Rentals	10,000.00	16,761.68	10,000.00	13,407.50	10,000.00	0.00
101-3160-638180	Parks / Pmts to Other Agencies	0.00	656.90	0.00	1,202.06	10,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		135,400.00	130,417.01	144,100.00	137,581.31	157,000.00	0.00
RevProgram: 44 - Intergovernmental							
101-3160-443400	Parks / State Grants	0.00	3,000.00	0.00	360.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	3,000.00	0.00	360.00	0.00	0.00
RevProgram: 45 - Charges for Services							
101-3160-455110	Parks / Public Works Maintena...	3,900.00	3,873.40	3,900.00	6,087.02	4,000.00	0.00
RevProgram: 45 - Charges for Services Total:		3,900.00	3,873.40	3,900.00	6,087.02	4,000.00	0.00
Division: 316 - Parks Surplus (Deficit):		-1,153,400.00	-1,189,217.30	-1,168,100.00	-1,176,600.12	-1,277,100.00	0.00
Division: 317 - Lighting							
ExpProgram: 61 - Personnel Services							
101-3170-611100	Lighting / FT Employee-Regular	14,100.00	14,236.00	14,500.00	14,574.35	15,100.00	0.00
101-3170-611200	Lighting / FT Employee - Overt...	300.00	101.46	300.00	106.04	300.00	0.00
101-3170-612100	Lighting / Medicare Contributi...	200.00	208.09	200.00	212.62	200.00	0.00
101-3170-612110	Lighting / PERA Contribution	1,100.00	1,024.45	1,100.00	1,150.93	1,100.00	0.00
101-3170-612120	Lighting / Social Security Contri...	900.00	890.19	900.00	908.31	900.00	0.00
101-3170-612140	Lighting / Health Insurance	1,500.00	1,386.61	1,700.00	1,723.66	1,700.00	0.00
101-3170-612150	Lighting / Dental Insurance	0.00	28.63	0.00	31.85	100.00	0.00
101-3170-612160	Lighting / Life Insurance	0.00	4.64	0.00	5.26	100.00	0.00
101-3170-612170	Lighting / Cash Benefit	300.00	275.00	300.00	286.00	300.00	0.00
101-3170-612180	Lighting / Workers' Compensat...	700.00	762.81	900.00	345.76	900.00	0.00
101-3170-612190	Lighting / Short Term Disability	0.00	46.86	100.00	48.34	100.00	0.00
101-3170-612195	Lighting / Long Term Disability	0.00	38.99	0.00	54.72	100.00	0.00
ExpProgram: 61 - Personnel Services Total:		19,100.00	19,003.73	20,000.00	19,447.84	20,900.00	0.00
ExpProgram: 62 - Supplies							
101-3170-621130	Lighting / Operating Supplies	0.00	11.95	0.00	0.00	0.00	0.00
101-3170-621140	Lighting / Supplies for Repair &...	3,000.00	696.00	3,000.00	812.00	8,000.00	0.00
ExpProgram: 62 - Supplies Total:		3,000.00	707.95	3,000.00	812.00	8,000.00	0.00

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ExpProgram: 63 - Other Services & Charges							
101-3170-634100	Lighting / Utility Services	222,000.00	193,898.09	222,000.00	166,045.68	227,000.00	0.00
101-3170-635100	Lighting / Services Contracted, ...	33,000.00	17,122.34	33,000.00	36,812.25	38,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		255,000.00	211,020.43	255,000.00	202,857.93	265,000.00	0.00
Division: 317 - Lighting Total:		277,100.00	230,732.11	278,000.00	223,117.77	293,900.00	0.00
Division: 318 - Streets							
ExpProgram: 61 - Personnel Services							
101-3180-611100	Streets / FT Employee-Regular	690,500.00	683,426.10	713,600.00	671,523.74	749,100.00	0.00
101-3180-611110	Streets / Temp Employee-Regu...	24,000.00	19,009.67	24,000.00	28,561.75	27,000.00	0.00
101-3180-611200	Streets / FT Employee - Overti...	28,000.00	28,213.16	28,000.00	29,373.25	31,000.00	0.00
101-3180-611300	Streets / Employee Leave	0.00	2,046.34	0.00	0.00	0.00	0.00
101-3180-612100	Streets / Medicare Contribution	10,800.00	10,622.85	10,900.00	10,538.91	11,000.00	0.00
101-3180-612110	Streets / PERA Contribution	53,500.00	50,084.93	55,100.00	54,485.11	55,500.00	0.00
101-3180-612120	Streets / Social Security Contri...	46,300.00	45,418.92	46,400.00	45,058.68	46,800.00	0.00
101-3180-612140	Streets / Health Insurance	76,700.00	71,749.27	82,900.00	87,134.59	82,900.00	0.00
101-3180-612150	Streets / Dental Insurance	1,000.00	958.22	1,000.00	1,013.00	900.00	0.00
101-3180-612160	Streets / Life Insurance	300.00	278.55	300.00	301.53	300.00	0.00
101-3180-612170	Streets / Cash Benefit	23,100.00	22,191.76	23,100.00	22,070.74	23,100.00	0.00
101-3180-612180	Streets / Workers' Compensati...	35,200.00	40,278.62	44,000.00	19,543.48	41,000.00	0.00
101-3180-612190	Streets / Short Term Disability	2,500.00	2,539.91	2,700.00	2,322.60	2,200.00	0.00
101-3180-612195	Streets / Long Term Disability	2,000.00	2,032.87	2,200.00	2,587.38	2,600.00	0.00
101-3180-613125	Streets / Miscellaneous Pay	0.00	27.50	0.00	100.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		993,900.00	978,878.67	1,034,200.00	974,614.76	1,073,400.00	0.00
ExpProgram: 62 - Supplies							
101-3180-621100	Streets / Fuels & Lubes	52,000.00	34,441.71	52,000.00	40,506.44	55,000.00	0.00
101-3180-621110	Streets / Clothing & Laundry	7,500.00	5,831.44	7,500.00	6,972.43	8,000.00	0.00
101-3180-621120	Streets / Office Supplies	500.00	172.21	500.00	110.09	500.00	0.00
101-3180-621130	Streets / Operating Supplies	5,000.00	13,075.81	3,000.00	11,210.73	5,000.00	0.00
101-3180-621140	Streets / Supplies for Repair &...	145,000.00	112,364.51	150,000.00	152,212.36	150,000.00	0.00
101-3180-621150	Streets / Tools & Minor Equip...	10,000.00	4,985.06	10,000.00	2,492.38	10,000.00	0.00
101-3180-621160	Streets / Work Order Transfer -...	47,000.00	63,587.07	30,000.00	59,682.66	37,000.00	0.00
ExpProgram: 62 - Supplies Total:		267,000.00	234,457.81	253,000.00	273,187.09	265,500.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
ExpProgram: 63 - Other Services & Charges							
101-3180-631100	Streets / Services-Professional	2,000.00	590.00	2,000.00	1,288.92	2,000.00	0.00
101-3180-631130	Streets / Insurance Policies	4,700.00	4,700.04	10,100.00	10,100.04	10,100.00	0.00
101-3180-632100	Streets / Dues & Subscription, ...	900.00	641.70	900.00	1,306.21	900.00	0.00
101-3180-632110	Streets / Transportation	100.00	0.00	100.00	0.00	100.00	0.00
101-3180-632120	Streets / Conferences & School	4,000.00	1,892.86	4,000.00	1,018.97	5,000.00	0.00
101-3180-633110	Streets / Printing & Binding	200.00	0.00	200.00	202.50	200.00	0.00
101-3180-633120	Streets / Communication (pho...	7,000.00	9,384.78	7,000.00	7,671.27	7,000.00	0.00
101-3180-635100	Streets / Services Contracted, ...	183,300.00	108,165.16	340,000.00	90,770.17	340,000.00	0.00
101-3180-635110	Streets / Rentals	1,500.00	5,205.40	1,500.00	4,986.40	1,500.00	0.00
101-3180-635130	Streets / Hardware & Software ...	2,000.00	7,410.00	2,000.00	0.00	2,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		205,700.00	137,989.94	367,800.00	117,344.48	368,800.00	0.00
RevProgram: 44 - Intergovernmental							
101-3180-443310	Streets / Municipal State Aid Fo...	511,300.00	512,301.00	512,500.00	504,731.70	560,000.00	0.00
RevProgram: 44 - Intergovernmental Total:		511,300.00	512,301.00	512,500.00	504,731.70	560,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
101-3180-475120	Streets / Restitution Pmts	0.00	133.50	0.00	0.00	0.00	0.00
101-3180-475300	Streets / Sale of Misc. Property	0.00	0.00	0.00	266.40	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		0.00	133.50	0.00	266.40	0.00	0.00
Division: 318 - Streets Surplus (Deficit):		-955,300.00	-838,891.92	-1,142,500.00	-860,148.23	-1,147,700.00	0.00
Division: 319 - Fleet Services: Garage/Shop							
ExpProgram: 61 - Personnel Services							
101-3190-611100	Fleet Services / FT Employee-R...	326,100.00	331,122.83	325,800.00	324,921.16	375,900.00	0.00
101-3190-611200	Fleet Services / FT Employee - ...	6,000.00	3,708.02	6,000.00	5,327.13	7,000.00	0.00
101-3190-611300	Fleet Services / Employee Leave	0.00	-770.00	0.00	0.00	0.00	0.00
101-3190-612100	Fleet Services / Medicare Contr...	4,700.00	4,711.70	4,700.00	4,685.11	5,400.00	0.00
101-3190-612110	Fleet Services / PERA Contribut...	24,900.00	23,939.11	24,900.00	25,956.55	28,200.00	0.00
101-3190-612120	Fleet Services / Social Security ...	19,900.00	20,144.84	20,000.00	20,032.10	22,900.00	0.00
101-3190-612140	Fleet Services / Health Insuran...	47,600.00	43,412.61	50,700.00	45,677.00	45,400.00	0.00
101-3190-612150	Fleet Services / Dental Insurance	1,200.00	1,109.92	1,100.00	1,159.96	1,200.00	0.00
101-3190-612160	Fleet Services / Life Insurance	100.00	124.54	100.00	136.15	100.00	0.00
101-3190-612170	Fleet Services / Cash Benefit	600.00	550.00	600.00	572.00	600.00	0.00

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101-3190-612180	Fleet Services / Workers' Comp...	8,500.00	10,131.58	10,800.00	7,548.72	10,100.00	0.00
101-3190-612190	Fleet Services / Short Term Dis...	1,200.00	1,188.76	1,200.00	1,128.15	1,100.00	0.00
101-3190-612195	Fleet Services / Long Term Disa...	1,000.00	957.35	1,000.00	1,261.97	1,300.00	0.00
101-3190-613125	Fleet Services / Miscellaneous ...	0.00	100.00	0.00	0.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		441,800.00	440,431.26	446,900.00	438,406.00	499,200.00	0.00
ExpProgram: 62 - Supplies							
101-3190-621100	Fleet Services / Fuels & Lubes	800.00	1,489.21	800.00	834.66	800.00	0.00
101-3190-621110	Fleet Services / Clothing & Lau...	4,000.00	4,988.11	4,000.00	4,507.35	4,500.00	0.00
101-3190-621120	Fleet Services / Office Supplies	500.00	295.11	500.00	299.79	500.00	0.00
101-3190-621130	Fleet Services / Operating Suppl..	2,000.00	1,144.30	2,000.00	2,740.01	2,000.00	0.00
101-3190-621140	Fleet Services / Supplies for Re...	6,000.00	6,395.95	8,500.00	10,699.36	6,500.00	0.00
101-3190-621150	Fleet Services / Tools & Minor ...	10,000.00	23,194.54	10,000.00	3,081.01	12,000.00	0.00
101-3190-621160	Fleet Services / Work Order Tr...	0.00	1,790.74	0.00	893.68	1,500.00	0.00
ExpProgram: 62 - Supplies Total:		23,300.00	39,297.96	25,800.00	23,055.86	27,800.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-3190-631100	Fleet Services / Services-Profess..	1,000.00	445.00	1,000.00	202.00	1,000.00	0.00
101-3190-631130	Fleet Services / Insurance Polici...	15,000.00	15,000.00	20,900.00	20,900.04	20,900.00	0.00
101-3190-632100	Fleet Services / Dues, Subscript...	1,000.00	1,446.50	1,500.00	2,431.25	1,000.00	0.00
101-3190-632110	Fleet Services / Transportation	200.00	0.00	200.00	0.00	200.00	0.00
101-3190-632120	Fleet Services / Conferences & ...	5,000.00	382.86	5,000.00	93.00	5,000.00	0.00
101-3190-633110	Fleet Services / Printing & Bind...	100.00	0.00	100.00	0.00	100.00	0.00
101-3190-633120	Fleet Services / Communication	7,000.00	6,146.61	7,000.00	6,010.29	7,000.00	0.00
101-3190-635100	Fleet Services / Services Contra...	8,000.00	6,050.59	8,000.00	1,853.42	10,000.00	0.00
101-3190-635110	Fleet Services / Rentals	1,000.00	672.50	1,000.00	260.00	1,000.00	0.00
101-3190-635130	Fleet Services / Hardware & Sof...	7,000.00	9,681.35	5,000.00	9,679.00	7,000.00	0.00
101-3190-638140	Fleet Services / Miscellaneous ...	4,000.00	2,859.71	3,000.00	3,350.30	4,000.00	0.00
101-3190-638170	Fleet Services / Work Order Tr...	-21,000.00	-13,060.78	-21,000.00	-9,360.87	-21,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		28,300.00	29,624.34	31,700.00	35,418.43	36,200.00	0.00

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RevProgram: 47 - Miscellaneous Revenue							
101-3190-474110	Fleet Services / Other Reimbur...	600.00	654.66	600.00	643.44	600.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		600.00	654.66	600.00	643.44	600.00	0.00
Division: 319 - Fleet Services: Garage/Shop Surplus (Deficit):		-492,800.00	-508,698.90	-503,800.00	-496,236.85	-562,600.00	0.00
Division: 410 - Recreation							
ExpProgram: 61 - Personnel Services							
101-4100-611100	Rec / FT Employee-Regular	403,000.00	388,358.34	427,100.00	397,993.96	600,500.00	0.00
101-4100-611105	Rec / PT Permanent-Regular	28,700.00	29,555.71	30,500.00	30,132.28	32,700.00	0.00
101-4100-611110	Rec / Temp Employee-Regular	20,100.00	20,223.29	47,100.00	19,095.82	49,000.00	0.00
101-4100-611200	Rec / FT Employee - Overtime	0.00	0.00	0.00	195.37	0.00	0.00
101-4100-611210	Rec / Temp & PT Employee - O...	0.00	126.68	0.00	187.72	0.00	0.00
101-4100-611300	Rec / Employee Leave	0.00	2,876.90	0.00	0.00	0.00	0.00
101-4100-612100	Rec / Medicare Contribution	6,600.00	6,339.73	7,300.00	6,419.11	7,500.00	0.00
101-4100-612110	Rec / PERA Contribution	32,500.00	30,097.98	34,400.00	33,572.33	37,000.00	0.00
101-4100-612120	Rec / Social Security Contributi...	28,200.00	27,107.59	31,400.00	27,446.42	32,000.00	0.00
101-4100-612140	Rec / Health Insurance	46,100.00	46,554.50	51,400.00	50,038.72	50,900.00	0.00
101-4100-612150	Rec / Dental Insurance	600.00	812.50	900.00	875.00	900.00	0.00
101-4100-612160	Rec / Life Insurance	200.00	142.18	200.00	161.64	200.00	0.00
101-4100-612170	Rec / Cash Benefit	11,400.00	9,682.20	11,400.00	11,882.70	11,400.00	0.00
101-4100-612180	Rec / Workers' Compensation	16,100.00	15,508.54	18,700.00	11,502.33	17,500.00	0.00
101-4100-612190	Rec / Short Term Disability	1,400.00	1,290.16	1,500.00	1,337.03	1,300.00	0.00
101-4100-612195	Rec / Long Term Disability	1,200.00	1,094.06	1,200.00	1,517.46	1,600.00	0.00
101-4100-613125	Rec / Miscellaneous Pay	0.00	25.00	0.00	0.00	0.00	0.00
101-4100-613130	Rec / Unemployment Compens...	0.00	388.17	0.00	553.37	0.00	0.00
101-4101-611110	Rec-Youth Programs / Temp E...	9,100.00	9,588.75	9,500.00	4,798.52	9,900.00	0.00
101-4101-612100	Rec-Youth Programs / Medicare..	100.00	138.98	100.00	69.55	100.00	0.00
101-4101-612120	Rec-Youth Programs / Social Se...	600.00	594.53	600.00	297.49	600.00	0.00
101-4101-612180	Rec-Youth Programs / Workers'...	200.00	540.76	600.00	186.27	600.00	0.00
101-4102-611110	Rec After School / Temp Emplo...	12,000.00	6,567.25	12,000.00	6,400.79	12,500.00	0.00
101-4102-612100	Rec After School / Medicare Co...	200.00	95.22	200.00	92.84	0.00	0.00
101-4102-612120	Rec After School / Social Securi...	700.00	407.20	700.00	396.84	0.00	0.00

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101-4102-612180	Rec After School / Workers' C...	300.00	311.41	500.00	215.91	500.00	0.00
101-4104-611110	Rec-Community Programs / Te...	5,000.00	2,737.26	5,300.00	4,484.33	5,500.00	0.00
101-4104-612100	Rec-Community Programs / M...	100.00	39.65	100.00	65.05	100.00	0.00
101-4104-612120	Rec-Community Programs / Soc...	300.00	169.72	300.00	278.00	300.00	0.00
101-4104-612180	Rec-Community Programs / Wo...	200.00	133.68	100.00	236.08	100.00	0.00
101-4105-611110	Rec Special Events / Temp Emp...	9,100.00	5,578.10	9,500.00	6,098.22	9,900.00	0.00
101-4105-612100	Rec Special Events / Medicare ...	100.00	80.92	100.00	88.44	100.00	0.00
101-4105-612120	Rec Special Events / Social Secu...	600.00	345.83	600.00	378.12	600.00	0.00
101-4105-612180	Rec Special Events / Workers' C...	200.00	286.19	200.00	207.48	200.00	0.00
101-4106-611110	Rec ROCKS / Temp Employee-R...	90,000.00	78,098.06	69,000.00	74,355.07	71,700.00	0.00
101-4106-612100	Rec ROCKS / Medicare Contribu...	1,000.00	1,132.45	1,000.00	1,078.12	0.00	0.00
101-4106-612120	Rec ROCKS / Social Security Con...	4,300.00	4,842.12	4,300.00	4,609.98	0.00	0.00
101-4106-612180	Rec ROCKS / Workers' Compen...	1,300.00	4,341.81	1,700.00	3,546.75	1,600.00	0.00
101-4107-611110	Rec-Adult Programs / Temp Em...	11,000.00	8,742.68	11,000.00	8,726.37	11,400.00	0.00
101-4107-612100	Rec-Adult Programs / Medicare...	200.00	126.77	200.00	126.52	200.00	0.00
101-4107-612120	Rec-Adult Programs / Social Se...	700.00	542.09	700.00	541.04	700.00	0.00
101-4107-612180	Rec-Adult Programs / Workers'...	500.00	435.84	600.00	341.60	600.00	0.00
ExpProgram: 61 - Personnel Services Total:		743,900.00	706,060.80	792,000.00	710,530.64	969,700.00	0.00
ExpProgram: 62 - Supplies							
101-4100-621100	Rec / Fuels & Lubes	500.00	380.04	500.00	282.53	500.00	0.00
101-4100-621110	Rec / Clothing & Laundry	3,000.00	577.00	3,000.00	503.70	3,000.00	0.00
101-4100-621120	Rec / Office Supplies	1,000.00	1,335.87	1,000.00	675.09	1,500.00	0.00
101-4100-621130	Rec / Operating Supplies	3,000.00	4,581.56	5,000.00	5,192.26	5,000.00	0.00
101-4100-621140	Rec / Supplies for Repair & Mai...	200.00	337.54	200.00	0.00	200.00	0.00
101-4100-621150	Rec / Tools & Minor Equipment	100.00	0.00	100.00	0.00	500.00	0.00
101-4100-621160	Rec / Work Order Transfer - Par...	1,000.00	280.39	1,000.00	398.82	1,000.00	0.00
101-4101-621130	Rec-Youth Programs / Operatin...	3,000.00	527.62	3,000.00	43.58	3,000.00	0.00
101-4102-621130	Rec After School / Operating S...	2,000.00	1,397.52	2,000.00	209.67	2,000.00	0.00
101-4104-621130	Rec-Community Programs / Op...	1,000.00	903.84	1,000.00	512.26	2,000.00	0.00
101-4105-621130	Rec Special Events / Operating ...	6,000.00	10,420.25	6,000.00	4,566.82	8,000.00	0.00
101-4106-621130	Rec ROCKS / Operating Supplies	4,500.00	8,560.04	4,500.00	9,215.19	6,000.00	0.00

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101-4107-621130	Rec-Adult Programs / Operating..	6,000.00	1,888.05	4,000.00	1,431.79	2,000.00	0.00
	ExpProgram: 62 - Supplies Total:	31,300.00	31,189.72	31,300.00	23,031.71	34,700.00	0.00
	ExpProgram: 63 - Other Services & Charges						
101-4100-631100	Rec / Services-Professional	10,500.00	8,775.00	10,500.00	7,975.00	10,500.00	0.00
101-4100-631130	Rec / Insurance Policies	2,400.00	2,400.00	500.00	500.04	2,500.00	0.00
101-4100-632100	Rec / Dues & Subscription, Per...	5,300.00	4,380.73	5,500.00	4,651.00	6,100.00	0.00
101-4100-632110	Rec / Transportation	1,000.00	2,841.50	1,000.00	0.00	2,000.00	0.00
101-4100-632120	Rec / Conferences & School	5,600.00	4,664.10	6,500.00	3,960.00	6,500.00	0.00
101-4100-633100	Rec / Advertising	1,600.00	70.00	1,600.00	239.35	1,000.00	0.00
101-4100-633110	Rec / Printing & Binding	20,500.00	14,994.72	20,500.00	13,107.06	20,500.00	0.00
101-4100-633120	Rec / Communication (phones,...	10,500.00	9,513.84	10,500.00	9,466.70	12,500.00	0.00
101-4100-635100	Rec / Services Contracted, Non...	42,000.00	31,232.77	42,000.00	36,627.10	44,500.00	0.00
101-4100-635110	Rec / Rentals	1,500.00	2,898.00	1,500.00	2,707.00	3,000.00	0.00
101-4100-635130	Rec / Hardware & Software Su...	5,500.00	4,961.00	5,600.00	5,209.00	5,600.00	0.00
101-4100-638180	Rec / Pmts to Other Agencies	25,000.00	23,157.50	25,000.00	14,272.50	25,000.00	0.00
101-4101-632110	Rec-Youth Programs / Transpor...	2,000.00	1,045.93	2,000.00	0.00	2,000.00	0.00
101-4101-635100	Rec-Youth Programs / Services ...	500.00	0.00	500.00	0.00	500.00	0.00
101-4101-635110	Rec-Youth Programs / Rentals	0.00	250.90	0.00	0.00	0.00	0.00
101-4102-635100	Rec After School / Services Con...	2,500.00	2,717.60	2,500.00	3,644.00	3,000.00	0.00
101-4102-635110	Rec After School / Rentals	0.00	250.91	0.00	0.00	0.00	0.00
101-4105-635100	Rec Special Events / Services C...	16,000.00	9,931.54	16,000.00	12,387.00	16,000.00	0.00
101-4105-635110	Rec Special Events / Rentals	3,000.00	3,633.16	3,000.00	0.00	4,000.00	0.00
101-4106-632110	Rec ROCKS / Transportation	4,000.00	4,046.36	4,000.00	5,023.04	4,500.00	0.00
101-4106-635100	Rec ROCKS / Services Contract...	10,000.00	6,630.00	10,000.00	4,960.00	7,000.00	0.00
101-4107-635100	Rec-Adult Programs / Services ...	17,000.00	23,478.00	17,000.00	20,514.50	20,000.00	0.00
101-4107-635110	Rec-Adult Programs / Rentals	0.00	125.00	0.00	0.00	0.00	0.00
	ExpProgram: 63 - Other Services & Charges Total:	186,400.00	161,998.56	185,700.00	145,243.29	196,700.00	0.00
	RevProgram: 45 - Charges for Services						
101-4101-459100	Rec-Youth Programs / Program...	22,000.00	15,432.83	22,000.00	12,372.91	16,000.00	0.00
101-4102-459100	Rec After School / Program Rev...	10,000.00	12,104.20	9,000.00	11,665.14	10,000.00	0.00
101-4105-459100	Rec Special Events / Program R...	3,500.00	9,371.57	3,500.00	10,747.00	10,000.00	0.00

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101-4106-459100	Rec ROCKS / Program Revenue	85,000.00	104,577.92	85,000.00	87,717.99	92,000.00	0.00
101-4107-459100	Rec-Adult Programs / Program ...	30,000.00	47,238.08	30,000.00	34,197.87	40,000.00	0.00
101-4110-459230	Rec Facility Rentals / Rental Re...	36,000.00	67,450.98	40,000.00	80,779.45	75,000.00	0.00
RevProgram: 45 - Charges for Services Total:		186,500.00	256,175.58	189,500.00	237,480.36	243,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
101-4100-473100	Rec / General Contributions & ...	2,500.00	5,365.22	2,500.00	8,500.00	5,000.00	0.00
101-4100-474110	Rec / Other Reimb-Program Su...	0.00	-5,796.00	0.00	-4,226.35	0.00	0.00
101-4100-475900	Rec / Misc Revenue	1,500.00	7,077.50	1,500.00	0.00	1,900.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		4,000.00	6,646.72	4,000.00	4,273.65	6,900.00	0.00
Division: 410 - Recreation Surplus (Deficit):		-771,100.00	-636,426.78	-815,500.00	-637,051.63	-951,200.00	0.00
Division: 511 - Building Inspection							
ExpProgram: 61 - Personnel Services							
101-5110-611100	Bldg Inspection / FT Employee-...	280,900.00	283,723.40	293,800.00	266,225.83	289,000.00	0.00
101-5110-611300	Bldg Inspection / Employee Lea...	0.00	-2,365.85	0.00	0.00	0.00	0.00
101-5110-612100	Bldg Inspection / Medicare Con...	4,000.00	3,908.63	4,100.00	3,967.19	4,300.00	0.00
101-5110-612110	Bldg Inspection / PERA Contrib...	21,100.00	20,294.58	22,000.00	19,498.77	21,700.00	0.00
101-5110-612120	Bldg Inspection / Social Security..	16,900.00	16,712.00	17,400.00	16,963.19	18,500.00	0.00
101-5110-612140	Bldg Inspection / Health Insura...	35,800.00	45,160.90	57,900.00	18,960.04	11,300.00	0.00
101-5110-612150	Bldg Inspection / Dental Insura...	900.00	862.50	1,200.00	400.00	300.00	0.00
101-5110-612160	Bldg Inspection / Life Insurance	100.00	95.04	100.00	95.04	100.00	0.00
101-5110-612170	Bldg Inspection / Cash Benefit	0.00	0.00	0.00	8,141.85	11,400.00	0.00
101-5110-612180	Bldg Inspection / Workers' Co...	2,000.00	1,591.77	2,000.00	6,652.34	1,900.00	0.00
101-5110-612190	Bldg Inspection / Short Term Di...	1,000.00	937.62	1,000.00	856.97	900.00	0.00
101-5110-612195	Bldg Inspection / Long Term Di...	800.00	797.09	900.00	964.25	1,000.00	0.00
101-5110-613125	Bldg Inspection / Miscellaneous...	0.00	100.00	0.00	4,100.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		363,500.00	371,817.68	400,400.00	346,825.47	360,400.00	0.00
ExpProgram: 62 - Supplies							
101-5110-621100	Bldg Inspection / Fuels & Lubes	1,800.00	1,533.45	1,800.00	1,335.21	1,800.00	0.00
101-5110-621110	Bldg Inspection / Clothing & La...	500.00	79.81	500.00	170.25	500.00	0.00
101-5110-621120	Bldg Inspection / Office Supplies	400.00	56.18	400.00	193.01	400.00	0.00
101-5110-621130	Bldg Inspection / Operating Su...	1,500.00	286.30	1,500.00	312.75	1,500.00	0.00
101-5110-621150	Bldg Inspection / Tools & Minor...	400.00	0.00	400.00	110.90	400.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
101-5110-621160	Bldg Inspection / Work Order T...	1,500.00	41.30	1,500.00	468.89	1,500.00	0.00
	ExpProgram: 62 - Supplies Total:	6,100.00	1,997.04	6,100.00	2,591.01	6,100.00	0.00
	ExpProgram: 63 - Other Services & Charges						
101-5110-631100	Bldg Inspection / Services-Profe..	1,000.00	0.00	1,000.00	146.00	1,000.00	0.00
101-5110-631130	Bldg Inspection / Insurance Poli...	500.00	500.04	500.00	500.04	500.00	0.00
101-5110-632100	Bldg Inspection / Dues&Subscri...	600.00	423.00	600.00	350.00	600.00	0.00
101-5110-632110	Bldg Inspection / Transportation	700.00	628.59	700.00	0.00	700.00	0.00
101-5110-632120	Bldg Inspection / Conferences ...	4,000.00	3,288.76	4,000.00	2,020.00	4,000.00	0.00
101-5110-633100	Bldg Inspection / Advertising	200.00	0.00	200.00	0.00	200.00	0.00
101-5110-633110	Bldg Inspection / Printing & Bin...	500.00	25.98	500.00	111.94	500.00	0.00
101-5110-633120	Bldg Inspection / Comm. (phon...	3,700.00	2,615.05	3,700.00	2,182.94	3,700.00	0.00
101-5110-635100	Bldg Inspection / Services Cont...	142,500.00	80,010.77	142,500.00	99,025.98	142,500.00	0.00
101-5110-635130	Bldg Inspection / Hardware & S...	19,000.00	18,000.00	21,600.00	22,370.00	24,600.00	0.00
101-5110-638180	Bldg Inspections / Pmts to Othe...	6,700.00	6,677.63	0.00	0.00	0.00	0.00
	ExpProgram: 63 - Other Services & Charges Total:	179,400.00	112,169.82	175,300.00	126,706.90	178,300.00	0.00
	RevProgram: 43 - License & Permits						
101-5110-431400	Bldg Inspection / Contractor Lic...	9,200.00	3,787.00	0.00	35.00	0.00	0.00
101-5110-435100	Bldg Inspection / Building Perm...	355,000.00	246,903.63	337,000.00	282,687.72	285,200.00	0.00
101-5110-435110	Bldg Inspection / Plan Review F...	160,000.00	111,065.88	155,000.00	140,485.35	135,000.00	0.00
101-5110-435200	Bldg Inspection / Electrical Per...	78,000.00	76,551.43	73,500.00	99,771.41	85,000.00	0.00
101-5110-435300	Bldg Inspection / Plumbing Pe...	50,000.00	28,600.65	65,400.00	41,722.32	43,000.00	0.00
101-5110-435400	Bldg Inspection / Heating Permi...	90,000.00	34,221.35	127,800.00	71,873.54	68,000.00	0.00
	RevProgram: 43 - License & Permits Total:	742,200.00	501,129.94	758,700.00	636,575.34	616,200.00	0.00
	RevProgram: 45 - Charges for Services						
101-5110-453210	Bldg Inspection / Fire Impact Su...	10,000.00	8,373.52	10,000.00	33,635.99	10,000.00	0.00
101-5110-457100	Bldg Inspection / License Surch...	15,000.00	1,210.00	0.00	2,590.00	3,000.00	0.00
	RevProgram: 45 - Charges for Services Total:	25,000.00	9,583.52	10,000.00	36,225.99	13,000.00	0.00
	RevProgram: 47 - Miscellaneous Revenue						
101-5110-475800	Bldg Inspection / Cash Over or ...	0.00	0.00	0.00	2.75	0.00	0.00
101-5110-475900	Bldg Inspections / Misc Revenue	21,700.00	24,043.99	15,000.00	20,161.07	21,000.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	21,700.00	24,043.99	15,000.00	20,163.82	21,000.00	0.00
	Division: 511 - Building Inspection Surplus (Deficit):	239,900.00	48,772.91	201,900.00	216,841.77	105,400.00	0.00

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		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Division: 512 - Planning-Code Enforcement							
ExpProgram: 61 - Personnel Services							
101-5120-611100	Planning / FT Employee-Regular	548,100.00	537,956.97	563,500.00	513,958.74	509,800.00	0.00
101-5120-611105	Planning / PT Permanent-Regul...	44,900.00	45,410.85	47,800.00	15,688.03	0.00	0.00
101-5120-611110	Planning / Temp Employee-Reg...	10,100.00	0.00	10,900.00	18,313.49	15,000.00	0.00
101-5120-611300	Planning / Employee Leave	0.00	5,549.06	0.00	0.00	0.00	0.00
101-5120-612100	Planning / Medicare Contributi...	8,700.00	8,534.31	9,100.00	7,960.67	7,700.00	0.00
101-5120-612110	Planning / PERA Contribution	44,500.00	37,842.55	40,400.00	34,969.17	32,400.00	0.00
101-5120-612120	Planning / Social Security Contr...	36,800.00	36,489.47	38,900.00	34,038.33	33,000.00	0.00
101-5120-612140	Planning / Health Insurance	62,400.00	20,334.84	25,200.00	24,225.23	18,500.00	0.00
101-5120-612150	Planning / Dental Insurance	500.00	453.46	500.00	525.42	400.00	0.00
101-5120-612160	Planning / Life Insurance	200.00	144.86	200.00	164.33	100.00	0.00
101-5120-612170	Planning / Cash Benefit	11,400.00	11,002.50	11,400.00	10,782.45	11,400.00	0.00
101-5120-612180	Planning / Workers' Compensat...	3,400.00	2,313.82	5,500.00	3,109.41	5,200.00	0.00
101-5120-612190	Planning / Short Term Disability	1,700.00	1,505.67	1,700.00	1,618.51	1,400.00	0.00
101-5120-612195	Planning / Long Term Disability	1,400.00	1,322.15	1,500.00	1,843.25	1,600.00	0.00
101-5120-613125	Planning / Miscellaneous Pay	0.00	125.00	0.00	200.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		774,100.00	708,985.51	756,600.00	667,397.03	636,500.00	0.00
ExpProgram: 62 - Supplies							
101-5120-621100	Planning / Fuels & Lubes	600.00	501.82	600.00	319.38	600.00	0.00
101-5120-621110	Planning / Clothing & Laundry	200.00	212.00	200.00	113.00	200.00	0.00
101-5120-621120	Planning / Office Supplies	1,900.00	910.33	1,900.00	1,507.21	1,900.00	0.00
101-5120-621130	Planning / Operating Supplies	1,000.00	929.81	1,000.00	381.53	1,000.00	0.00
101-5120-621150	Planning / Tools & Minor Equi...	200.00	0.00	200.00	0.00	200.00	0.00
101-5120-621160	Planning / Work Order Transfer...	500.00	63.59	500.00	18.72	500.00	0.00
ExpProgram: 62 - Supplies Total:		4,400.00	2,617.55	4,400.00	2,339.84	4,400.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-5120-631100	Planning / Services-Professional	55,000.00	66,860.63	44,000.00	26,383.45	44,000.00	0.00
101-5120-631130	Planning / Insurance Policies	50,100.00	50,100.00	16,200.00	16,200.00	16,200.00	0.00
101-5120-632100	Planning / Dues & Subscription,...	1,900.00	998.84	1,900.00	824.00	1,900.00	0.00
101-5120-632110	Planning / Transportation	400.00	29.25	400.00	140.00	400.00	0.00
101-5120-632120	Planning / Conferences & School	5,000.00	2,625.68	5,000.00	1,839.97	5,000.00	0.00

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101-5120-633100	Planning / Advertising	3,000.00	1,017.14	3,000.00	533.50	3,000.00	0.00
101-5120-633110	Planning / Printing & Binding	1,500.00	244.99	1,500.00	95.83	1,500.00	0.00
101-5120-633120	Planning / Communication (ph...	4,500.00	4,148.45	4,500.00	4,160.70	4,500.00	0.00
101-5120-635100	Planning / Services Contracted,...	60,000.00	26,976.75	60,000.00	94,049.46	60,000.00	0.00
101-5120-635110	Planning / Rentals	100.00	0.00	100.00	0.00	100.00	0.00
101-5120-635130	Planning / Hardware & Softwar...	19,000.00	18,000.00	19,000.00	20,358.90	22,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		200,500.00	171,001.73	155,600.00	164,585.81	158,600.00	0.00
RevProgram: 42 - Special Assessments							
101-5120-421100	Planning / From County - Curre...	50,000.00	72,532.86	50,000.00	18,649.65	60,000.00	0.00
101-5120-421200	Planning / From County - Delin...	10,000.00	2,105.99	10,000.00	442.07	10,000.00	0.00
RevProgram: 42 - Special Assessments Total:		60,000.00	74,638.85	60,000.00	19,091.72	70,000.00	0.00
RevProgram: 43 - License & Permits							
101-5120-435900	Planning / Other Permits-Signs	5,900.00	3,812.00	4,000.00	4,289.00	4,000.00	0.00
RevProgram: 43 - License & Permits Total:		5,900.00	3,812.00	4,000.00	4,289.00	4,000.00	0.00
RevProgram: 44 - Intergovernmental							
101-5120-443400	Planning / State Grants	15,000.00	15,000.00	0.00	0.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		15,000.00	15,000.00	0.00	0.00	0.00	0.00
RevProgram: 45 - Charges for Services							
101-5120-451220	Planning / Adm Charges from O...	180,000.00	161,402.24	189,000.00	132,288.44	0.00	0.00
101-5120-457200	Planning / Zoning & Land Use/...	17,600.00	21,350.00	12,500.00	11,850.00	12,000.00	0.00
101-5120-457220	Planning / Nuisance Abatement	25,500.00	21,526.86	22,300.00	11,554.35	20,000.00	0.00
RevProgram: 45 - Charges for Services Total:		223,100.00	204,279.10	223,800.00	155,692.79	32,000.00	0.00
Division: 512 - Planning-Code Enforcement Surplus (Deficit):		-675,000.00	-584,874.84	-628,800.00	-655,249.17	-693,500.00	0.00
Division: 514 - Rental Inspections							
ExpProgram: 61 - Personnel Services							
101-5140-611100	Rental Inspection / FT Employe...	210,700.00	208,873.34	205,300.00	195,303.32	219,100.00	0.00
101-5140-611300	Rental Inspection / Employee L...	0.00	-958.55	0.00	0.00	0.00	0.00
101-5140-612100	Rental Inspection / Medicare C...	2,700.00	3,034.81	2,900.00	2,790.90	3,200.00	0.00
101-5140-612110	Rental Inspection / PERA Contr...	14,500.00	14,540.42	15,400.00	15,324.64	16,400.00	0.00
101-5140-612120	Rental Inspection / Social Secur...	11,600.00	12,977.37	12,500.00	11,933.59	13,700.00	0.00
101-5140-612140	Rental Inspection / Health Insu...	31,400.00	26,981.16	27,100.00	25,308.51	30,900.00	0.00
101-5140-612150	Rental Inspection / Dental Insu...	800.00	518.49	500.00	449.69	600.00	0.00

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		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
101-5140-612160	Rental Inspection / Life Insuran...	100.00	81.95	100.00	86.26	100.00	0.00
101-5140-612170	Rental Inspection / Cash Benefit	0.00	4,180.95	5,700.00	5,721.30	5,700.00	0.00
101-5140-612180	Rental Inspection / Workers' C...	1,400.00	1,136.17	1,300.00	753.38	1,200.00	0.00
101-5140-612190	Rental Inspection / Short Term...	700.00	769.22	800.00	664.89	800.00	0.00
101-5140-612195	Rental Inspection / Long Term...	600.00	609.26	700.00	738.32	900.00	0.00
ExpProgram: 61 - Personnel Services Total:		274,500.00	272,744.59	272,300.00	259,074.80	292,600.00	0.00
ExpProgram: 62 - Supplies							
101-5140-621100	Rental Inspection / Fuels & Lub...	500.00	342.51	500.00	284.91	500.00	0.00
101-5140-621110	Rental Inspection / Clothing & ...	800.00	751.11	800.00	670.36	800.00	0.00
101-5140-621120	Rental Inspection / Office Suppl...	400.00	582.32	400.00	539.69	400.00	0.00
101-5140-621130	Rental Inspection / Operating S...	600.00	1,133.97	600.00	84.47	600.00	0.00
101-5140-621150	Rental Inspection / Tools & Mi...	200.00	0.00	200.00	0.00	200.00	0.00
101-5140-621160	Rental Inspection / Work Order...	400.00	20.88	400.00	17.72	400.00	0.00
ExpProgram: 62 - Supplies Total:		2,900.00	2,830.79	2,900.00	1,597.15	2,900.00	0.00
ExpProgram: 63 - Other Services & Charges							
101-5140-631100	Rental Inspection / Services-Pro..	500.00	70.00	6,500.00	9,697.75	6,500.00	0.00
101-5140-631130	Rental Inspection / Insurance P...	500.00	500.04	500.00	500.04	500.00	0.00
101-5140-632100	Rental Inspection / Dues & Sub...	300.00	0.00	300.00	205.00	300.00	0.00
101-5140-632110	Rental Inspection / Transportat...	100.00	0.00	100.00	0.00	100.00	0.00
101-5140-632120	Rental Inspection / Conferences..	2,500.00	1,750.46	2,500.00	1,019.46	2,500.00	0.00
101-5140-633110	Rental Inspection / Printing & B...	500.00	257.93	500.00	29.89	500.00	0.00
101-5140-633120	Rental Inspection / Comm (pho...	2,500.00	2,314.11	2,500.00	2,377.61	2,500.00	0.00
101-5140-635100	Rental Inspection / Services Co...	1,800.00	238.68	100.00	27.02	1,800.00	0.00
101-5140-635130	Rental Inspection / Hardware &...	19,000.00	18,000.00	19,000.00	21,589.50	22,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		27,700.00	23,131.22	32,000.00	35,446.27	36,700.00	0.00
RevProgram: 43 - License & Permits							
101-5140-431200	Rental Inspection / Rental Licen...	175,000.00	179,736.82	260,000.00	294,002.30	270,000.00	0.00
RevProgram: 43 - License & Permits Total:		175,000.00	179,736.82	260,000.00	294,002.30	270,000.00	0.00
RevProgram: 45 - Charges for Services							
101-5140-457220	Rental Inspection / Assessment...	0.00	1,218.75	0.00	2,625.00	0.00	0.00
101-5140-457300	Rental Inspection / Rental Re-In...	37,000.00	38,867.50	30,000.00	36,149.50	35,000.00	0.00

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101-5140-457310	Rental Inspection / Rental Late ...	5,000.00	16,027.00	5,000.00	29,874.96	15,000.00	0.00
	RevProgram: 45 - Charges for Services Total:	42,000.00	56,113.25	35,000.00	68,649.46	50,000.00	0.00
	Division: 514 - Rental Inspections Surplus (Deficit):	-88,100.00	-62,856.53	-12,200.00	66,533.54	-12,200.00	0.00
	Division: 650 - Internal Investments						
	ExpProgram: 80 - Debt Service						
101-6599-802199	IT / Principal Expense - SBITA	0.00	97,674.52	0.00	0.00	0.00	0.00
101-6599-802299	IT / Interest Expense - SBITA	0.00	9,829.64	0.00	0.00	0.00	0.00
	ExpProgram: 80 - Debt Service Total:	0.00	107,504.16	0.00	0.00	0.00	0.00
	Division: 650 - Internal Investments Total:	0.00	107,504.16	0.00	0.00	0.00	0.00
	Fund: 101 - General Fund Surplus (Deficit):	0.00	889,139.67	0.00	-7,237,540.28	0.00	0.00
	Fund: 225 - Cable TV Fund						
	Division: 127 - Communications & Engagement						
	ExpProgram: 61 - Personnel Services						
225-1270-611100	Comm & Engage / FT Employee...	155,800.00	136,656.89	139,200.00	119,085.66	152,100.00	0.00
225-1270-612100	Comm & Engage / Medicare Co...	2,200.00	1,963.33	1,900.00	1,654.61	2,200.00	0.00
225-1270-612110	Comm & Engage / PERA Contri...	11,700.00	9,373.13	10,400.00	8,941.57	11,000.00	0.00
225-1270-612120	Comm & Engage / Social Securi...	9,400.00	8,395.00	7,900.00	7,075.26	9,200.00	0.00
225-1270-612140	Comm & Engage / Health Insur...	23,000.00	13,157.40	37,000.00	15,680.35	15,700.00	0.00
225-1270-612150	Comm & Engage / Dental Insur...	300.00	0.00	300.00	30.03	100.00	0.00
225-1270-612160	Comm & Engage / Life Insurance	100.00	45.14	100.00	6.47	100.00	0.00
225-1270-612170	Comm & Engage / Cash Benefit	0.00	3,960.90	0.00	660.15	0.00	0.00
225-1270-612180	Comm & Engage / Workers' C...	1,000.00	890.89	1,100.00	299.79	1,000.00	0.00
225-1270-612190	Comm & Engage / Short Term D..	600.00	477.78	600.00	388.81	400.00	0.00
225-1270-612195	Comm & Engage / Long Term D...	500.00	392.32	500.00	449.11	500.00	0.00
225-1270-613125	Comm & Engage / Miscellaneo...	0.00	105.00	0.00	0.00	0.00	0.00
	ExpProgram: 61 - Personnel Services Total:	204,600.00	175,417.78	199,000.00	154,271.81	192,300.00	0.00
	ExpProgram: 62 - Supplies						
225-1270-621120	Comm & Engage / Office Suppli...	300.00	0.00	300.00	0.00	300.00	0.00
225-1270-621130	Comm & Engage / Operating S...	8,900.00	0.00	3,000.00	182.43	3,000.00	0.00
225-1270-621150	Comm & Engage / Tools & Min...	43,000.00	7,014.00	45,000.00	303.37	112,000.00	0.00
	ExpProgram: 62 - Supplies Total:	52,200.00	7,014.00	48,300.00	485.80	115,300.00	0.00

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ExpProgram: 63 - Other Services & Charges							
225-1270-631100	Comm & Engage / Services-Pro...	20,000.00	12,449.37	27,500.00	18,250.00	27,500.00	0.00
225-1270-631130	Comm & Engage / Insurance Po...	1,100.00	1,100.04	500.00	500.04	1,100.00	0.00
225-1270-631140	Comm & Engage / Admin Char...	116,200.00	116,199.96	116,200.00	116,199.96	73,200.00	0.00
225-1270-632100	Comm & Engage / Dues & Subs...	8,000.00	5,433.32	6,000.00	5,195.01	6,000.00	0.00
225-1270-632110	Comm & Engage / Transportati...	700.00	101.97	700.00	408.80	700.00	0.00
225-1270-632120	Comm & Engage / Conferences...	2,000.00	1,740.00	2,000.00	985.14	2,000.00	0.00
225-1270-633100	Comm & Engage / Advertising	2,000.00	451.46	0.00	0.00	0.00	0.00
225-1270-633110	Comm & Engage / Printing & Bi...	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
225-1270-633120	Comm & Engage / Communicat...	4,400.00	5,078.44	5,200.00	5,160.77	5,200.00	0.00
225-1270-635100	Comm & Engage / Services Con...	8,000.00	6,707.25	8,000.00	250.00	8,000.00	0.00
225-1270-635130	Comm & Engage / Hardware & ...	81,000.00	13,160.64	28,000.00	19,377.13	35,500.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		244,900.00	162,422.45	195,600.00	166,326.85	160,700.00	0.00
ExpProgram: 70 - Capital Outlay							
225-1270-723299	Comm & Engage / Eq.-SBITA Te...	0.00	64,886.73	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		0.00	64,886.73	0.00	0.00	0.00	0.00
RevProgram: 43 - License & Permits							
225-1270-431900	Comm & Engage / Franchise Fe...	230,000.00	191,121.31	200,000.00	134,267.53	158,600.00	0.00
RevProgram: 43 - License & Permits Total:		230,000.00	191,121.31	200,000.00	134,267.53	158,600.00	0.00
RevProgram: 45 - Charges for Services							
225-1270-451210	Comm & Engage / Administrati...	77,600.00	38,224.47	40,000.00	26,853.64	36,000.00	0.00
RevProgram: 45 - Charges for Services Total:		77,600.00	38,224.47	40,000.00	26,853.64	36,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
225-1270-471110	Comm & Engage / Interest Earn...	15,000.00	35,194.44	20,000.00	0.00	20,000.00	0.00
225-1270-471120	Comm & Engage / Unrealized ...	0.00	12,106.91	0.00	-9,481.87	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		15,000.00	47,301.35	20,000.00	-9,481.87	20,000.00	0.00
RevProgram: 49 - Other Financing Sources							
225-1270-496299	Comm & Engage / Equip SBITA ...	0.00	64,886.73	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	64,886.73	0.00	0.00	0.00	0.00
Division: 127 - Communications & Engagement Surplus (Deficit):		-179,100.00	-68,207.10	-182,900.00	-169,445.16	-253,700.00	0.00
Division: 650 - Internal Investments							
ExpProgram: 80 - Debt Service							
225-6599-802199	Comm & Engage / Principal Exp...	0.00	56,313.25	0.00	-3,378.77	0.00	0.00

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		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
225-6599-802299	Comm & Engage / Interest Exp...	0.00	1,224.25	0.00	3,378.77	0.00	0.00
	ExpProgram: 80 - Debt Service Total:	0.00	57,537.50	0.00	0.00	0.00	0.00
	Division: 650 - Internal Investments Total:	0.00	57,537.50	0.00	0.00	0.00	0.00
	Fund: 225 - Cable TV Fund Surplus (Deficit):	-179,100.00	-125,744.60	-182,900.00	-169,445.16	-253,700.00	0.00
Fund: 237 - Solid Waste Abatement							
Division: 518 - Recycling							
ExpProgram: 61 - Personnel Services							
237-5180-611100	Recycling / FT Employee-Regular	38,700.00	38,655.93	39,800.00	38,241.79	41,400.00	0.00
237-5180-612100	Recycling / Medicare Contribut...	500.00	472.36	500.00	430.89	600.00	0.00
237-5180-612110	Recycling / PERA Contribution	2,900.00	2,750.96	3,000.00	3,016.70	3,100.00	0.00
237-5180-612120	Recycling / Social Security Contr..	2,200.00	2,019.16	2,300.00	1,841.88	2,400.00	0.00
237-5180-612140	Recycling / Health Insurance	12,800.00	12,238.80	14,200.00	14,613.99	14,700.00	0.00
237-5180-612150	Recycling / Dental Insurance	200.00	143.90	200.00	150.13	200.00	0.00
237-5180-612160	Recycling / Life Insurance	0.00	15.94	0.00	17.35	100.00	0.00
237-5180-612180	Recycling / Workers' Compensa...	200.00	221.44	200.00	111.31	200.00	0.00
237-5180-612190	Recycling / Short Term Disability	200.00	170.30	200.00	163.12	200.00	0.00
237-5180-612195	Recycling / Long Term Disability	100.00	144.73	200.00	184.19	200.00	0.00
	ExpProgram: 61 - Personnel Services Total:	57,800.00	56,833.52	60,600.00	58,771.35	63,100.00	0.00
ExpProgram: 62 - Supplies							
237-5180-621120	Recycling / Office Supplies	200.00	66.40	200.00	72.10	200.00	0.00
237-5180-621130	Recycling / Operating Supplies	8,500.00	11,456.79	8,500.00	27,082.74	12,000.00	0.00
	ExpProgram: 62 - Supplies Total:	8,700.00	11,523.19	8,700.00	27,154.84	12,200.00	0.00
ExpProgram: 63 - Other Services & Charges							
237-5180-631130	Recycling / Insurance Policies	500.00	500.04	500.00	500.04	500.00	0.00
237-5180-633100	Recycling / Advertising	300.00	0.00	300.00	0.00	300.00	0.00
237-5180-633110	Recycling / Printing & Binding	1,100.00	0.00	1,100.00	0.00	1,100.00	0.00
237-5180-633120	Recycling / Communication (ph...	3,200.00	663.75	3,200.00	517.48	3,200.00	0.00
237-5180-635100	Recycling / Services Contracted,..	467,400.00	459,032.16	491,800.00	449,815.39	488,100.00	0.00
	ExpProgram: 63 - Other Services & Charges Total:	472,500.00	460,195.95	496,900.00	450,832.91	493,200.00	0.00
RevProgram: 44 - Intergovernmental							
237-5180-443400	Recycling / State Grants	126,800.00	126,641.00	128,300.00	50,793.89	128,300.00	0.00
	RevProgram: 44 - Intergovernmental Total:	126,800.00	126,641.00	128,300.00	50,793.89	128,300.00	0.00

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		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
RevProgram: 45 - Charges for Services							
237-5180-451500	Recycling / Recycling Fees	405,200.00	407,556.77	442,000.00	441,209.54	433,900.00	0.00
237-5180-451510	Recycling / Recycling Penalties	6,300.00	11,434.35	6,300.00	16,247.98	9,300.00	0.00
RevProgram: 45 - Charges for Services Total:		411,500.00	418,991.12	448,300.00	457,457.52	443,200.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
237-5180-471110	Recycling / Interest Earnings	700.00	1,928.57	400.00	0.00	200.00	0.00
237-5180-471120	Recycling / Unrealized Gain/Los...	0.00	563.06	0.00	-519.58	0.00	0.00
237-5180-474110	Recycling / Other Reimbursen...	0.00	1,200.55	0.00	0.00	0.00	0.00
237-5180-475900	Recycling / Miscellaneous Reve...	1,500.00	964.23	1,500.00	536.62	1,500.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		2,200.00	4,656.41	1,900.00	17.04	1,700.00	0.00
Division: 518 - Recycling Surplus (Deficit):		1,500.00	21,735.87	12,300.00	-28,490.65	4,700.00	0.00
Fund: 237 - Solid Waste Abatement Surplus (Deficit):		1,500.00	21,735.87	12,300.00	-28,490.65	4,700.00	0.00
Fund: 240 - Forfeitures/State/Vice/Drugs							
Division: 217 - Forfeiture Funds - State							
ExpProgram: 62 - Supplies							
240-2170-621130	StateForf-Drugs / Operating Su...	0.00	269.28	0.00	29.00	0.00	0.00
240-2170-621150	StateForf-Drugs / Tools & Minor...	0.00	0.00	0.00	20,617.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		0.00	269.28	0.00	20,646.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges							
240-2170-635100	StateForf-Drugs / Services Cont...	0.00	1,179.54	0.00	0.00	0.00	0.00
240-2170-635130	StateForf-Drugs / Hardware & ...	0.00	3,900.00	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		0.00	5,079.54	0.00	0.00	0.00	0.00
RevProgram: 46 - Fines & Forfeits							
240-2170-461110	StateForf-Drugs / Drug & Gambl...	0.00	10,524.58	0.00	27,487.60	0.00	0.00
RevProgram: 46 - Fines & Forfeits Total:		0.00	10,524.58	0.00	27,487.60	0.00	0.00
Division: 217 - Forfeiture Funds - State Surplus (Deficit):		0.00	5,175.76	0.00	6,841.60	0.00	0.00
Fund: 240 - Forfeitures/State/Vice/Drugs Surplus (Deficit):		0.00	5,175.76	0.00	6,841.60	0.00	0.00
Fund: 241 - Forfeitures/State/DWI							
Division: 217 - Forfeiture Funds - State							
ExpProgram: 62 - Supplies							
241-2172-621130	StateForf-DWI / Operating Supp...	0.00	1,333.47	0.00	365.42	0.00	0.00
241-2172-621150	StateForf-DWI / Tools & Minor ...	0.00	63,968.00	0.00	6,603.04	0.00	0.00
ExpProgram: 62 - Supplies Total:		0.00	65,301.47	0.00	6,968.46	0.00	0.00

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ExpProgram: 63 - Other Services & Charges							
241-2172-635100	StateForf-DWI / Services Contr...	0.00	0.00	0.00	360.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		0.00	0.00	0.00	360.00	0.00	0.00
RevProgram: 46 - Fines & Forfeits							
241-2172-461110	StateForf-DWI / Forfeitures	0.00	4,789.70	0.00	4,381.86	0.00	0.00
RevProgram: 46 - Fines & Forfeits Total:		0.00	4,789.70	0.00	4,381.86	0.00	0.00
Division: 217 - Forfeiture Funds - State Surplus (Deficit):		0.00	-60,511.77	0.00	-2,946.60	0.00	0.00
Fund: 241 - Forfeitures/State/DWI Surplus (Deficit):		0.00	-60,511.77	0.00	-2,946.60	0.00	0.00
Fund: 260 - Police Activity Fund							
Division: 211 - Police							
ExpProgram: 61 - Personnel Services							
260-2114-611100	Police PSDS / FT Employee-Reg...	139,700.00	140,799.52	143,900.00	137,233.28	149,600.00	0.00
260-2114-612100	Police PSDS / Medicare Contrib...	2,100.00	2,102.05	2,100.00	1,860.99	1,900.00	0.00
260-2114-612110	Police PSDS / PERA Contribution	10,500.00	10,074.00	10,800.00	10,778.46	11,200.00	0.00
260-2114-612120	Police PSDS / Social Security Co...	9,000.00	8,988.37	9,200.00	7,957.36	8,300.00	0.00
260-2114-612140	Police PSDS / Health Insurance	0.00	0.00	0.00	17,919.68	28,100.00	0.00
260-2114-612150	Police PSDS / Dental Insurance	0.00	0.00	0.00	200.00	300.00	0.00
260-2114-612160	Police PSDS / Life Insurance	0.00	31.68	0.00	34.56	100.00	0.00
260-2114-612170	Police PSDS / Cash Benefit	5,700.00	5,501.25	5,700.00	1,980.45	0.00	0.00
260-2114-612180	Police PSDS / Workers' Compen...	700.00	765.29	700.00	382.09	700.00	0.00
260-2114-612190	Police PSDS / Short Term Disabil...	400.00	341.00	400.00	443.80	500.00	0.00
260-2114-612195	Police PSDS / Long Term Disabil...	300.00	311.63	300.00	512.26	500.00	0.00
260-2114-613125	Police PSDS / Miscellaneous Pay	0.00	0.00	0.00	50.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		168,400.00	168,914.79	173,100.00	179,352.93	201,200.00	0.00
ExpProgram: 62 - Supplies							
260-2112-621100	Pol-Auto Theft / Fuels & Lubes	0.00	550.92	0.00	0.00	0.00	0.00
260-2114-621100	Police PSDS / Fuels & Lubes	0.00	280.02	0.00	0.00	0.00	0.00
260-2114-621120	Police PSDS / Office Supplies	200.00	0.00	200.00	0.00	200.00	0.00
260-2114-621130	Police PSDS / Operating Supplies	4,000.00	1,940.03	4,000.00	176.14	4,000.00	0.00
260-2114-621150	Police PSDS / Tools & Minor Eq...	0.00	299.99	0.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		4,200.00	3,070.96	4,200.00	176.14	4,200.00	0.00

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		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
ExpProgram: 63 - Other Services & Charges							
260-2112-632110	Pol-Auto Theft / Transportation	0.00	735.84	0.00	673.92	0.00	0.00
260-2112-632120	Pol-Auto Theft / Conferences &...	0.00	3,395.14	0.00	990.79	0.00	0.00
260-2112-635100	Pol-Auto Theft / Services Contr...	0.00	4,788.23	0.00	600.00	0.00	0.00
260-2112-638180	Pol-Auto Theft / Pmts to Other...	38,000.00	0.00	38,000.00	7,435.78	38,000.00	0.00
260-2114-632100	Police PSDS / Dues & Subscripti...	900.00	486.23	900.00	999.00	900.00	0.00
260-2114-632110	Police PSDS / Transportation	3,600.00	2,660.23	3,600.00	3,593.27	3,600.00	0.00
260-2114-632120	Police PSDS / Conferences & Sc...	6,000.00	13,392.86	6,000.00	9,083.40	6,000.00	0.00
260-2114-633120	Police PSDS / Communication	2,400.00	2,530.98	2,400.00	2,095.02	2,400.00	0.00
260-2114-635100	Police PSDS / Services Contract...	0.00	33.49	0.00	0.00	0.00	0.00
260-2114-635130	Police PSDS / Hardware & Soft...	0.00	3,481.59	0.00	4,517.06	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		50,900.00	31,504.59	50,900.00	29,988.24	50,900.00	0.00
RevProgram: 44 - Intergovernmental							
260-2112-444200	Pol-Auto Theft / Reimbs from o...	38,000.00	13,271.07	38,000.00	8,381.70	38,000.00	0.00
260-2114-444200	Police PSDS / Reimbs from othe...	188,000.00	198,217.91	188,000.00	181,919.70	218,000.00	0.00
RevProgram: 44 - Intergovernmental Total:		226,000.00	211,488.98	226,000.00	190,301.40	256,000.00	0.00
Division: 211 - Police Surplus (Deficit):		2,500.00	7,998.64	-2,200.00	-19,215.91	-300.00	0.00
Fund: 260 - Police Activity Fund Surplus (Deficit):		2,500.00	7,998.64	-2,200.00	-19,215.91	-300.00	0.00
Fund: 270 - Springbrook NC Fund							
Division: 419 - Spring Brook Nature Center							
ExpProgram: 61 - Personnel Services							
270-4190-611100	SNC / FT Employee-Regular	290,700.00	289,103.64	303,200.00	289,406.18	325,800.00	0.00
270-4190-611105	SNC / PT Permanent-Regular	113,100.00	109,506.05	120,300.00	105,088.95	100,800.00	0.00
270-4190-611210	SNC / Temp & PT Employee - O...	1,000.00	2,499.28	1,000.00	697.89	1,000.00	0.00
270-4190-611300	SNC / Employee Leave	0.00	7,473.18	0.00	0.00	0.00	0.00
270-4190-612100	SNC / Medicare Contribution	5,500.00	5,824.27	6,000.00	5,539.14	6,200.00	0.00
270-4190-612110	SNC / PERA Contribution	28,500.00	28,610.06	31,600.00	30,891.97	31,900.00	0.00
270-4190-612120	SNC / Social Security Contributi...	23,400.00	24,904.13	26,000.00	23,684.61	26,300.00	0.00
270-4190-612140	SNC / Health Insurance	31,900.00	30,548.60	35,600.00	42,175.92	43,200.00	0.00
270-4190-612150	SNC / Dental Insurance	900.00	862.50	900.00	900.00	600.00	0.00
270-4190-612160	SNC / Life Insurance	100.00	102.62	200.00	111.96	100.00	0.00
270-4190-612180	SNC / Workers' Compensation	16,000.00	15,400.97	18,800.00	10,902.88	17,500.00	0.00

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		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
270-4190-612190	SNC / Short Term Disability	1,000.00	971.92	1,100.00	968.89	700.00	0.00
270-4190-612195	SNC / Long Term Disability	900.00	820.80	1,000.00	1,094.49	900.00	0.00
270-4190-613125	SNC / Miscellaneous Pay	0.00	0.00	0.00	100.00	0.00	0.00
270-4191-611110	SNC-Day Camp / Temp Employ...	93,000.00	85,073.88	97,900.00	89,247.48	104,100.00	0.00
270-4191-611210	SNC-Day Camp / Temp & PT E...	1,000.00	1,138.56	1,000.00	0.00	1,000.00	0.00
270-4191-612100	SNC-Day Camp / Medicare Cont..	1,200.00	1,250.21	1,400.00	1,294.24	1,500.00	0.00
270-4191-612120	SNC-Day Camp / Social Security...	5,000.00	5,345.15	6,100.00	5,533.31	6,500.00	0.00
270-4191-612180	SNC-Day Camp / Workers' Com...	3,100.00	4,479.85	4,300.00	3,559.27	4,000.00	0.00
ExpProgram: 61 - Personnel Services Total:		616,300.00	613,915.67	656,400.00	611,197.18	672,100.00	0.00
ExpProgram: 62 - Supplies							
270-4190-621100	SNC / Fuels & Lubes	300.00	0.00	300.00	0.00	300.00	0.00
270-4190-621110	SNC / Clothing & Laundry	2,500.00	1,641.13	2,500.00	2,278.33	2,000.00	0.00
270-4190-621120	SNC / Office Supplies	800.00	655.49	800.00	489.26	800.00	0.00
270-4190-621130	SNC / Operating Supplies	18,000.00	22,064.99	20,000.00	14,944.87	20,000.00	0.00
270-4190-621140	SNC / Supplies for Repair & Ma...	3,100.00	2,736.24	3,100.00	2,464.27	3,100.00	0.00
270-4190-621150	SNC / Tools & Minor Equipment	3,000.00	0.00	2,000.00	10,894.00	2,000.00	0.00
270-4190-621160	SNC / Work Order Transfer - Pa...	300.00	0.00	300.00	11.53	300.00	0.00
270-4191-621130	SNC-Day Camp / Operating Sup...	3,000.00	4,277.08	3,500.00	5,739.27	6,000.00	0.00
270-4192-621130	SNC-Spec Events / Operating S...	6,000.00	9,469.53	7,500.00	8,711.59	10,000.00	0.00
270-4193-621130	SNC-Schools / Operating Suppli...	400.00	289.07	400.00	58.89	400.00	0.00
270-4194-621130	SNC-Fridley Schools / Operating..	800.00	438.46	600.00	346.19	600.00	0.00
270-4197-621130	SNC-Interpretive Prog / Operat...	200.00	240.52	200.00	361.18	200.00	0.00
ExpProgram: 62 - Supplies Total:		38,400.00	41,812.51	41,200.00	46,299.38	45,700.00	0.00
ExpProgram: 63 - Other Services & Charges							
270-4190-631100	SNC / Services-Professional	3,000.00	406.80	3,000.00	73.00	3,000.00	0.00
270-4190-631130	SNC / Insurance Policies	4,800.00	4,800.00	6,600.00	6,600.00	6,600.00	0.00
270-4190-632100	SNC / Dues & Subscrip, Permit ...	800.00	977.06	800.00	605.99	800.00	0.00
270-4190-632110	SNC / Transportation	2,000.00	331.05	2,000.00	257.81	2,000.00	0.00
270-4190-632120	SNC / Conferences & School	2,000.00	2,210.00	2,600.00	1,659.00	2,600.00	0.00
270-4190-633100	SNC / Advertising	200.00	0.00	200.00	0.00	200.00	0.00
270-4190-633110	SNC / Printing & Binding	500.00	0.00	500.00	0.00	500.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
270-4190-633120	SNC / Communication (phones,...	2,400.00	1,993.54	2,400.00	2,060.07	2,400.00	0.00
270-4190-634100	SNC / Utility Services	25,000.00	25,186.34	25,000.00	25,443.03	25,000.00	0.00
270-4190-635100	SNC / Services Contracted, Non...	40,000.00	46,960.94	40,000.00	36,170.42	40,000.00	0.00
270-4190-635110	SNC / Rentals	3,400.00	3,588.00	3,400.00	3,879.00	3,800.00	0.00
270-4190-638170	SNC / Work Order Transfer - La...	0.00	0.00	0.00	37.00	200.00	0.00
270-4191-632110	SNC Day Camp / Transportation	0.00	3,097.50	0.00	332.35	500.00	0.00
270-4191-635100	SNC-Day Camp / Services Contr...	1,000.00	1,062.50	1,000.00	472.60	1,000.00	0.00
270-4192-632110	SNC-Spec Events / Transportati...	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
270-4192-633100	SNC-Spec Events / Advertising	0.00	19.99	0.00	0.00	0.00	0.00
270-4192-635100	SNC-Spec Events / Services Con...	4,500.00	2,495.56	4,500.00	3,120.00	4,500.00	0.00
270-4192-635110	SNC-Spec Events / Rentals	800.00	847.43	1,500.00	1,368.81	1,000.00	0.00
270-4197-635100	SNC-Interpretive Prog / Serv.C...	1,500.00	0.00	500.00	17.36	1,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		94,400.00	93,976.71	96,500.00	82,096.44	97,600.00	0.00
RevProgram: 41 - Taxes							
270-4190-411100	SNC / Current Ad Valorem	538,200.00	533,244.61	581,200.00	297,331.25	604,500.00	0.00
270-4190-411200	SNC / Delinquent Ad Valorem	0.00	900.37	0.00	-6,051.31	0.00	0.00
RevProgram: 41 - Taxes Total:		538,200.00	534,144.98	581,200.00	291,279.94	604,500.00	0.00
RevProgram: 45 - Charges for Services							
270-4191-459100	SNC-Day Camp / Program Reve...	110,000.00	119,240.50	117,500.00	117,737.00	119,000.00	0.00
270-4192-459100	SNC-Spec Events / Program Re...	35,000.00	32,179.00	35,000.00	37,429.00	35,000.00	0.00
270-4193-459100	SNC-Schools / Program Revenue	20,000.00	16,939.21	20,000.00	17,764.87	18,000.00	0.00
270-4194-459100	SNC-Fridley Schools / Program ...	17,000.00	16,918.61	5,500.00	4,992.49	12,000.00	0.00
270-4195-459100	SNC-Community Groups / Prog...	3,400.00	4,503.00	3,400.00	4,417.00	3,400.00	0.00
270-4196-459100	SNC-BDay Parties / Program Re...	6,000.00	7,935.00	8,000.00	7,200.00	8,000.00	0.00
270-4197-459100	SNC-Interpretive Prog / Progra...	2,000.00	4,168.00	2,000.00	5,576.00	2,000.00	0.00
270-4198-459230	SNC-Shelter Rentals / Equipme...	14,000.00	13,157.50	14,000.00	25,345.54	18,000.00	0.00
RevProgram: 45 - Charges for Services Total:		207,400.00	215,040.82	205,400.00	220,461.90	215,400.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
270-4190-471110	SNC / Interest Earnings	2,400.00	6,655.01	2,400.00	0.00	3,000.00	0.00
270-4190-471120	SNC / Unrealized Gain/Loss on ...	0.00	2,251.14	0.00	-1,792.95	0.00	0.00
270-4190-473100	SNC / General Contributions & ...	20,000.00	17,332.76	20,000.00	39,035.94	20,000.00	0.00

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270-4190-475900	SNC / Misc. Revenues	1,500.00	29.95	1,500.00	50,205.00	1,500.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	23,900.00	26,268.86	23,900.00	87,447.99	24,500.00	0.00
	Division: 419 - Spring Brook Nature Center Surplus (Deficit):	20,400.00	25,749.77	16,400.00	-140,403.17	29,000.00	0.00
	Fund: 270 - Springbrook NC Fund Surplus (Deficit):	20,400.00	25,749.77	16,400.00	-140,403.17	29,000.00	0.00
Fund: 299 - Coronavirus Relief Closed in 2024							
Division: 142 - Emergency Reserves							
ExpProgram: 99 - Other Financing Uses							
299-1420-993100	Emergency Reserves / Transfer...	0.00	147,707.04	0.00	0.00	0.00	0.00
	ExpProgram: 99 - Other Financing Uses Total:	0.00	147,707.04	0.00	0.00	0.00	0.00
	Division: 142 - Emergency Reserves Total:	0.00	147,707.04	0.00	0.00	0.00	0.00
	Fund: 299 - Coronavirus Relief Closed in 2024 Total:	0.00	147,707.04	0.00	0.00	0.00	0.00
Fund: 340 - TIF 20 Bond - 2019A (\$9,510,000)							
Division: 814 - Tax Increment							
ExpProgram: 63 - Other Services & Charges							
340-8140-635100	TIF 20 Bond - 2019A / Services ...	0.00	108.96	0.00	0.00	0.00	0.00
	ExpProgram: 63 - Other Services & Charges Total:	0.00	108.96	0.00	0.00	0.00	0.00
ExpProgram: 80 - Debt Service							
340-8140-800200	TIF 20 Bond - 2019A / Interest ...	0.00	248,787.50	0.00	248,787.50	0.00	0.00
340-8140-800300	TIF 20 Bond - 2019A / Fiscal Ag...	0.00	475.00	0.00	475.00	0.00	0.00
	ExpProgram: 80 - Debt Service Total:	0.00	249,262.50	0.00	249,262.50	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
340-8140-471110	TIF 20 Bond - 2019A / Interest ...	0.00	15,038.23	0.00	0.00	0.00	0.00
340-8140-471120	TIF 20 Bond - 2019A / Unrealiz...	0.00	4,051.51	0.00	-4,051.51	0.00	0.00
340-8140-474300	TIF 20 Bond - 2019A / Payments..	0.00	248,787.50	0.00	124,393.75	0.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	0.00	267,877.24	0.00	120,342.24	0.00	0.00
	Division: 814 - Tax Increment Surplus (Deficit):	0.00	18,505.78	0.00	-128,920.26	0.00	0.00
	Fund: 340 - TIF 20 Bond - 2019A (\$9,510,000) Surplus (Deficit):	0.00	18,505.78	0.00	-128,920.26	0.00	0.00
Fund: 341 - TIF 20 Bond - 2020A (\$4,540,000)							
Division: 814 - Tax Increment							
ExpProgram: 63 - Other Services & Charges							
341-8141-635100	TIF 20 Bond - 2020A / Services ...	0.00	52.24	0.00	0.00	0.00	0.00
	ExpProgram: 63 - Other Services & Charges Total:	0.00	52.24	0.00	0.00	0.00	0.00
ExpProgram: 80 - Debt Service							
341-8141-800100	TIF 20 Bond - 2020A / Principal ...	0.00	780,000.00	0.00	820,000.00	0.00	0.00

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		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
341-8141-800200	TIF 20 Bond - 2020A / Interest ...	0.00	103,500.00	0.00	63,500.00	0.00	0.00
341-8141-800300	TIF 20 Bond - 2020A / Fiscal Ag...	0.00	475.00	0.00	237.50	0.00	0.00
	ExpProgram: 80 - Debt Service Total:	0.00	883,975.00	0.00	883,737.50	0.00	0.00
	RevProgram: 47 - Miscellaneous Revenue						
341-8141-471110	TIF 20 Bond - 2020A / Interest ...	0.00	7,209.03	0.00	0.00	0.00	0.00
341-8141-471120	TIF 20 Bond - 2020A / Unrealiz...	0.00	1,942.21	0.00	-1,942.21	0.00	0.00
341-8141-474300	TIF 20 Bond - 2020A / Payments..	0.00	883,500.00	0.00	862,000.00	0.00	0.00
	RevProgram: 47 - Miscellaneous Revenue Total:	0.00	892,651.24	0.00	860,057.79	0.00	0.00
	Division: 814 - Tax Increment Surplus (Deficit):	0.00	8,624.00	0.00	-23,679.71	0.00	0.00
	Fund: 341 - TIF 20 Bond - 2020A (\$4,540,000) Surplus (Deficit):	0.00	8,624.00	0.00	-23,679.71	0.00	0.00
	Fund: 351 - REVOLVING FUND..						
	Division: 816 - Revolving Loans						
	ExpProgram: 63 - Other Services & Charges						
351-8160-631100	Revolving Loans / Services-Prof...	0.00	0.00	0.00	12,000.00	0.00	0.00
351-8160-635100	Revolving Loans / Services Cont...	0.00	98,745.50	0.00	73,739.63	0.00	0.00
	ExpProgram: 63 - Other Services & Charges Total:	0.00	98,745.50	0.00	85,739.63	0.00	0.00
	RevProgram: 42 - Special Assessments						
351-8160-421100	Revolving Loans / From County ...	0.00	22,174.46	0.00	13,085.08	0.00	0.00
351-8160-421500	Revolving Loans / Directly to Ci...	0.00	44,446.56	0.00	57,543.00	0.00	0.00
	RevProgram: 42 - Special Assessments Total:	0.00	66,621.02	0.00	70,628.08	0.00	0.00
	Division: 816 - Revolving Loans Surplus (Deficit):	0.00	-32,124.48	0.00	-15,111.55	0.00	0.00
	Fund: 351 - REVOLVING FUND.. Surplus (Deficit):	0.00	-32,124.48	0.00	-15,111.55	0.00	0.00
	Fund: 391 - G.O. CIP Bonds of 2017						
	Division: 812 - Improvement Bonds						
	ExpProgram: 63 - Other Services & Charges						
391-8126-635100	GO CIP Bonds of 2017 / Services..	0.00	457.36	0.00	0.00	0.00	0.00
	ExpProgram: 63 - Other Services & Charges Total:	0.00	457.36	0.00	0.00	0.00	0.00
	ExpProgram: 80 - Debt Service						
391-8126-800100	GO CIP Bonds of 2017 / Principa..	0.00	1,535,000.00	0.00	1,615,000.00	0.00	0.00
391-8126-800200	GO CIP Bonds of 2017 / Interest..	0.00	1,451,237.50	0.00	1,372,487.50	0.00	0.00
391-8126-800300	GO CIP Bonds of 2017 / Fiscal A...	0.00	475.00	0.00	475.00	0.00	0.00
	ExpProgram: 80 - Debt Service Total:	0.00	2,986,712.50	0.00	2,987,962.50	0.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
RevProgram: 41 - Taxes							
391-8126-411100	GO CIP Bonds of 2017 / Current...	0.00	2,945,188.90	0.00	1,520,839.14	0.00	0.00
391-8126-411200	GO CIP Bonds of 2017 / Delinq...	0.00	-7,540.91	0.00	-62,148.47	0.00	0.00
RevProgram: 41 - Taxes Total:		0.00	2,937,647.99	0.00	1,458,690.67	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
391-8126-471110	GO CIP Bonds of 2017 / Interest..	0.00	63,119.27	0.00	0.00	0.00	0.00
391-8126-471120	GO CIP Bonds of 2017 / Unreali...	0.00	17,005.19	0.00	-17,005.19	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		0.00	80,124.46	0.00	-17,005.19	0.00	0.00
Division: 812 - Improvement Bonds Surplus (Deficit):		0.00	30,602.59	0.00	-1,546,277.02	0.00	0.00
Fund: 391 - G.O. CIP Bonds of 2017 Surplus (Deficit):		0.00	30,602.59	0.00	-1,546,277.02	0.00	0.00
Fund: 392 - 2022A GO Tax Abatement Bonds							
Division: 812 - Improvement Bonds							
ExpProgram: 63 - Other Services & Charges							
392-8127-635100	2022A GO Tax Abate Bonds / S...	0.00	2,250.00	0.00	2,250.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		0.00	2,250.00	0.00	2,250.00	0.00	0.00
ExpProgram: 80 - Debt Service							
392-8127-800100	2022A GO Tax Abate Bonds / Pr...	0.00	965,000.00	0.00	1,015,000.00	0.00	0.00
392-8127-800200	2022A GO Tax Abate Bonds / In...	0.00	942,325.00	0.00	892,825.00	0.00	0.00
392-8127-800300	2022A GO Tax Abate Bonds / Fi...	0.00	475.00	0.00	0.00	0.00	0.00
ExpProgram: 80 - Debt Service Total:		0.00	1,907,800.00	0.00	1,907,825.00	0.00	0.00
RevProgram: 41 - Taxes							
392-8127-411100	2022A GO Tax Abate Bonds / C...	0.00	2,006,649.03	0.00	986,469.65	0.00	0.00
392-8127-411200	2022A GO Tax Abate Bonds / D...	0.00	576.81	0.00	-17,008.45	0.00	0.00
RevProgram: 41 - Taxes Total:		0.00	2,007,225.84	0.00	969,461.20	0.00	0.00
Division: 812 - Improvement Bonds Surplus (Deficit):		0.00	97,175.84	0.00	-940,613.80	0.00	0.00
Fund: 392 - 2022A GO Tax Abatement Bonds Surplus (Deficit):		0.00	97,175.84	0.00	-940,613.80	0.00	0.00
Fund: 405 - Capital Improvements-BLDG							
Division: 311 - Campus Facilities							
ExpProgram: 62 - Supplies							
405-3115-621130	CIP Bldg Facilities / Operating S...	0.00	0.00	0.00	16,514.40	0.00	0.00
ExpProgram: 62 - Supplies Total:		0.00	0.00	0.00	16,514.40	0.00	0.00

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		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
ExpProgram: 63 - Other Services & Charges							
405-3115-635100	CIP Bldg Facilities / Services, N...	20,000.00	2,297.69	20,000.00	61,912.22	20,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		20,000.00	2,297.69	20,000.00	61,912.22	20,000.00	0.00
ExpProgram: 70 - Capital Outlay							
405-3115-701100	CIP Bldg Facilities / Building & B...	0.00	12,600.00	0.00	405,176.39	0.00	0.00
405-3115-702100	CIP Bldg Facilities / Land Impro...	13,000.00	0.00	0.00	89,741.12	0.00	0.00
405-3115-704100	CIP Bldg Facilities / Furniture & ...	0.00	0.00	50,000.00	0.00	231,000.00	0.00
ExpProgram: 70 - Capital Outlay Total:		13,000.00	12,600.00	50,000.00	494,917.51	231,000.00	0.00
RevProgram: 44 - Intergovernmental							
405-3115-441100	CIP Bldg Facilities / Federal Gra...	0.00	0.00	0.00	329,269.21	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	0.00	0.00	329,269.21	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
405-3115-471110	CIP Bldg Facilities / Interest Ear...	40,000.00	51,434.63	30,000.00	0.00	30,000.00	0.00
405-3115-471120	CIP Bldg Facilities / Unrealized ...	0.00	17,241.81	0.00	-13,857.20	0.00	0.00
405-3115-475100	CIP Bldg Facilities / Loans - Inte...	0.00	17,398.87	0.00	16,814.58	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		40,000.00	86,075.31	30,000.00	2,957.38	30,000.00	0.00
Division: 311 - Campus Facilities Surplus (Deficit):		7,000.00	71,177.62	-40,000.00	-241,117.54	-221,000.00	0.00
Fund: 405 - Capital Improvements-BLDG Surplus (Deficit):		7,000.00	71,177.62	-40,000.00	-241,117.54	-221,000.00	0.00
Fund: 406 - Capital Improvements-STR							
Division: 318 - Streets							
ExpProgram: 63 - Other Services & Charges							
406-3180-631100	CIP Streets / Services-Professio...	0.00	21,971.50	0.00	0.00	0.00	0.00
406-3180-633100	CIP Streets / Advertising	0.00	259.12	0.00	0.00	0.00	0.00
406-3180-635100	CIP Streets / Services Contract...	245,000.00	61,126.24	2,490,000.00	27,589.34	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		245,000.00	83,356.86	2,490,000.00	27,589.34	0.00	0.00
ExpProgram: 70 - Capital Outlay							
406-3180-700100	CIP Streets / Land	0.00	0.00	5,000.00	0.00	0.00	0.00
406-3180-705100	CIP Streets / Infrastructure	3,165,000.00	2,728,463.92	5,120,000.00	4,661,560.10	5,756,000.00	0.00
ExpProgram: 70 - Capital Outlay Total:		3,165,000.00	2,728,463.92	5,125,000.00	4,661,560.10	5,756,000.00	0.00
ExpProgram: 99 - Other Financing Uses							
406-3180-993100	CIP Streets / Transfer Out to Ot...	200,000.00	200,000.04	200,000.00	200,000.04	200,000.00	0.00
ExpProgram: 99 - Other Financing Uses Total:		200,000.00	200,000.04	200,000.00	200,000.04	200,000.00	0.00

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		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
RevProgram: 42 - Special Assessments							
406-3180-421100	CIP Streets / From County - Cur...	0.00	306,947.19	0.00	149,353.10	0.00	0.00
406-3180-421200	CIP Streets / From County - Del...	0.00	5,969.61	0.00	1,494.32	0.00	0.00
406-3180-421500	CIP Streets / Directly to City - Pr...	590,000.00	270,340.54	740,000.00	215,672.86	550,000.00	0.00
RevProgram: 42 - Special Assessments Total:		590,000.00	583,257.34	740,000.00	366,520.28	550,000.00	0.00
RevProgram: 44 - Intergovernmental							
406-3180-441100	CIP Streets / Federal Grant	0.00	0.00	1,800,000.00	1,687,221.23	0.00	0.00
406-3180-443100	CIP Streets / Local Government...	70,000.00	70,000.00	450,000.00	225,000.00	100,000.00	0.00
406-3180-443320	CIP Streets / Municipal State Ai...	1,519,000.00	1,447,445.49	1,920,000.00	-865,785.06	1,855,000.00	0.00
406-3180-443400	CIP Streets / State Grants	125,000.00	0.00	2,250,000.00	968,387.03	2,166,000.00	0.00
RevProgram: 44 - Intergovernmental Total:		1,714,000.00	1,517,445.49	6,420,000.00	2,014,823.20	4,121,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
406-3180-471110	CIP Streets / Interest Earnings	30,000.00	50,858.45	30,000.00	0.00	40,000.00	0.00
406-3180-471120	CIP Streets / Unrealized Gain/L...	0.00	17,751.81	0.00	-13,701.97	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		30,000.00	68,610.26	30,000.00	-13,701.97	40,000.00	0.00
RevProgram: 49 - Other Financing Sources							
406-3180-493100	CIP Streets / Transfer In From O...	0.00	351,700.00	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	351,700.00	0.00	0.00	0.00	0.00
Division: 318 - Streets Surplus (Deficit):		-1,276,000.00	-490,807.73	-625,000.00	-2,521,507.97	-1,245,000.00	0.00
Fund: 406 - Capital Improvements-STR Surplus (Deficit):		-1,276,000.00	-490,807.73	-625,000.00	-2,521,507.97	-1,245,000.00	0.00
Fund: 407 - Capital Improvements-PKS							
ExpProgram: 70 - Capital Outlay							
407-3160-704100	CIP Parks / Furniture & Fixtures	0.00	144,612.99	0.00	7,032.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		0.00	144,612.99	0.00	7,032.00	0.00	0.00
Division: 316 - Parks							
ExpProgram: 62 - Supplies							
407-3160-621130	CIP Parks / Operating Supplies	0.00	11.08	0.00	46.40	0.00	0.00
407-3160-621140	CIP Parks / Supplies for Repair ...	0.00	7,016.70	0.00	19,017.44	0.00	0.00
ExpProgram: 62 - Supplies Total:		0.00	7,027.78	0.00	19,063.84	0.00	0.00
ExpProgram: 63 - Other Services & Charges							
407-3160-631100	CIP Parks / Services-Professional	0.00	19,347.00	0.00	0.00	0.00	0.00
407-3160-633100	CIP Parks / Advertising	0.00	610.00	0.00	0.00	0.00	0.00

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407-3160-635100	CIP Parks / Services Contracted,...	85,000.00	43,655.21	55,000.00	0.00	30,000.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		85,000.00	63,612.21	55,000.00	0.00	30,000.00	0.00
ExpProgram: 70 - Capital Outlay							
407-3160-701100	CIP Parks / Building & Bldg Imp...	0.00	922,227.85	135,000.00	2,447,777.57	0.00	0.00
407-3160-702100	CIP Parks / Land Improvements	2,001,000.00	1,530,818.17	8,090,000.00	4,729,071.82	7,261,000.00	0.00
407-3160-703100	CIP Parks / Machinery & Equip...	2,161,000.00	1,310,613.36	0.00	2,114,302.96	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		4,162,000.00	3,763,659.38	8,225,000.00	9,291,152.35	7,261,000.00	0.00
ExpProgram: 99 - Other Financing Uses							
407-3160-993100	CIP Parks / Transfer Out to Oth...	154,000.00	237,604.35	158,200.00	153,999.96	144,000.00	0.00
ExpProgram: 99 - Other Financing Uses Total:		154,000.00	237,604.35	158,200.00	153,999.96	144,000.00	0.00
RevProgram: 44 - Intergovernmental							
407-3160-441100	CIP Parks / Federal Grants	0.00	702,263.00	40,000.00	464,071.10	0.00	0.00
407-3160-443400	CIP Parks / State Grants	200,000.00	150,000.00	622,000.00	-112.15	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		200,000.00	852,263.00	662,000.00	463,958.95	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
407-3160-471110	CIP Parks / Interest Earnings	390,000.00	862,783.09	180,000.00	0.00	90,000.00	0.00
407-3160-471120	CIP Parks / Unrealized Gain/Los...	0.00	-120,909.50	0.00	-284,343.50	0.00	0.00
407-3160-473510	CIP Parks / Park Dedication Fees	5,000.00	4,500.00	5,000.00	0.00	5,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		395,000.00	746,373.59	185,000.00	-284,343.50	95,000.00	0.00
RevProgram: 49 - Other Financing Sources							
407-3160-493100	CIP Parks / Transfer In From Ot...	0.00	0.00	0.00	0.00	2,785,400.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	0.00	0.00	0.00	2,785,400.00	0.00
Division: 316 - Parks Surplus (Deficit):		-3,806,000.00	-2,473,267.13	-7,591,200.00	-9,284,600.70	-4,554,600.00	0.00
Fund: 407 - Capital Improvements-PKS Surplus (Deficit):		-3,806,000.00	-2,617,880.12	-7,591,200.00	-9,291,632.70	-4,554,600.00	0.00
Fund: 409 - Capital Improvements-INFO TECH							
Division: 133 - Information Technology							
ExpProgram: 62 - Supplies							
409-1330-621130	IT Capital / Operating Supplies	45,000.00	32,515.96	45,000.00	37,324.28	0.00	0.00
ExpProgram: 62 - Supplies Total:		45,000.00	32,515.96	45,000.00	37,324.28	0.00	0.00
ExpProgram: 63 - Other Services & Charges							
409-1330-635100	IT Capital / Services Contracted,..	0.00	22.68	0.00	6,150.00	0.00	0.00
409-1330-635130	IT Capital / Hardware & Softwa...	30,000.00	128,300.51	75,000.00	215,672.14	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		30,000.00	128,323.19	75,000.00	221,822.14	0.00	0.00

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		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
ExpProgram: 70 - Capital Outlay							
409-1330-704100	IT Capital / IT Equip-Furniture/F...	448,000.00	178,404.93	471,000.00	270,125.42	435,000.00	0.00
409-1330-723299	IT Capital / Eq.-SBITA Technolo...	0.00	194,247.82	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		448,000.00	372,652.75	471,000.00	270,125.42	435,000.00	0.00
RevProgram: 41 - Taxes							
409-1330-411100	IT Capital / Current Ad Valorem	79,900.00	79,900.00	86,300.00	0.00	89,700.00	0.00
RevProgram: 41 - Taxes Total:		79,900.00	79,900.00	86,300.00	0.00	89,700.00	0.00
RevProgram: 44 - Intergovernmental							
409-1330-443100	IT Capital / Local Government A...	305,000.00	305,000.00	330,000.00	165,000.00	275,000.00	0.00
RevProgram: 44 - Intergovernmental Total:		305,000.00	305,000.00	330,000.00	165,000.00	275,000.00	0.00
RevProgram: 45 - Charges for Services							
409-1330-451220	IT Capital / Admin Chgs from O...	0.00	2,499.96	0.00	2,499.96	0.00	0.00
RevProgram: 45 - Charges for Services Total:		0.00	2,499.96	0.00	2,499.96	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
409-1330-471110	IT Capital / Interest Earnings	4,000.00	3,130.43	17,000.00	0.00	4,000.00	0.00
409-1330-471120	IT Capital / Unrealized Gain/Los...	0.00	1,515.64	0.00	-843.38	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		4,000.00	4,646.07	17,000.00	-843.38	4,000.00	0.00
RevProgram: 49 - Other Financing Sources							
409-1330-496299	IT Capital/ Equip SBITA Technol...	0.00	194,247.82	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	194,247.82	0.00	0.00	0.00	0.00
Division: 133 - Information Technology Surplus (Deficit):		-134,100.00	52,801.95	-157,700.00	-362,615.26	-66,300.00	0.00
Division: 650 - Internal Investments							
ExpProgram: 80 - Debt Service							
409-6599-802199	IT Capital / Principal Expense - ...	0.00	143,972.00	0.00	0.00	0.00	0.00
ExpProgram: 80 - Debt Service Total:		0.00	143,972.00	0.00	0.00	0.00	0.00
Division: 650 - Internal Investments Total:		0.00	143,972.00	0.00	0.00	0.00	0.00
Fund: 409 - Capital Improvements-INFO TECH Surplus (Deficit):		-134,100.00	-91,170.05	-157,700.00	-362,615.26	-66,300.00	0.00
Fund: 410 - Capital Equipment Fund							
Division: 129 - Elections							
ExpProgram: 62 - Supplies							
410-1290-621130	Election / Operating Supplies	0.00	0.00	33,000.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		0.00	0.00	33,000.00	0.00	0.00	0.00
Division: 129 - Elections Total:		0.00	0.00	33,000.00	0.00	0.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Division: 132 - Assessing							
ExpProgram: 63 - Other Services & Charges							
410-1320-635110	CapEq. Assessing / Lease	12,000.00	1,369.99	12,000.00	7,390.90	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		12,000.00	1,369.99	12,000.00	7,390.90	0.00	0.00
ExpProgram: 70 - Capital Outlay							
410-1320-723199	CapEq. Assessing / Vehicle Lease	0.00	19,643.43	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		0.00	19,643.43	0.00	0.00	0.00	0.00
Division: 132 - Assessing Total:		12,000.00	21,013.42	12,000.00	7,390.90	0.00	0.00
Division: 141 - Non-departmental							
ExpProgram: 63 - Other Services & Charges							
410-1410-635100	CapEq. Non-Dept / Services Co...	0.00	441.12	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		0.00	441.12	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay							
410-1410-703100	CapEq. Non-Dept / Machinery ...	0.00	0.00	0.00	0.00	1,927,100.00	0.00
ExpProgram: 70 - Capital Outlay Total:		0.00	0.00	0.00	0.00	1,927,100.00	0.00
RevProgram: 44 - Intergovernmental							
410-1410-443100	CapEq. Non-Dept / Local Gover...	890,000.00	890,000.00	585,000.00	292,500.00	733,000.00	0.00
RevProgram: 44 - Intergovernmental Total:		890,000.00	890,000.00	585,000.00	292,500.00	733,000.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
410-1410-471110	CapEq. Non-Dept / Interest Ear...	15,000.00	60,879.02	15,000.00	0.00	30,000.00	0.00
410-1410-471120	CapEq. Non-Dept / Unrealized ...	0.00	21,622.41	0.00	-16,401.64	0.00	0.00
410-1410-475300	CapEq. Non-Dept / Sale-Misc.E...	0.00	4,789.00	0.00	47,347.84	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		15,000.00	87,290.43	15,000.00	30,946.20	30,000.00	0.00
RevProgram: 49 - Other Financing Sources							
410-1410-491110	CapEq. Non-Dept / Sale of Capi...	127,000.00	231,672.72	200,000.00	68,966.78	200,000.00	0.00
410-1410-493100	CapEq. Non-Dept / Transfer In ...	200,000.00	200,000.04	250,000.00	200,000.04	250,000.00	0.00
410-1410-496199	CapEq. Non-Dept / Equip Lease...	0.00	634,912.74	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		327,000.00	1,066,585.50	450,000.00	268,966.82	450,000.00	0.00
Division: 141 - Non-departmental Surplus (Deficit):		1,232,000.00	2,043,434.81	1,050,000.00	592,413.02	-714,100.00	0.00
Division: 211 - Police							
ExpProgram: 62 - Supplies							
410-2110-621150	CapEq. Police / Minor Equipme...	66,000.00	0.00	0.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		66,000.00	0.00	0.00	0.00	0.00	0.00

	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
ExpProgram: 63 - Other Services & Charges						
410-2110-635110 CapEq. Police / Lease	116,000.00	61,359.84	165,000.00	193,984.67	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:	116,000.00	61,359.84	165,000.00	193,984.67	0.00	0.00
ExpProgram: 70 - Capital Outlay						
410-2110-703100 CapEq. Police / Machinery & E...	215,000.00	423,294.46	1,029,000.00	525,668.30	0.00	0.00
410-2110-723199 CapEq. Police / Vehicle Lease	0.00	236,545.07	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	215,000.00	659,839.53	1,029,000.00	525,668.30	0.00	0.00
RevProgram: 44 - Intergovernmental						
410-2110-443400 CapEq. Police / State Grants	0.00	40,000.00	40,000.00	0.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:	0.00	40,000.00	40,000.00	0.00	0.00	0.00
Division: 211 - Police Surplus (Deficit):	-397,000.00	-681,199.37	-1,154,000.00	-719,652.97	0.00	0.00
Division: 215 - Emergency Management						
ExpProgram: 62 - Supplies						
410-2150-621150 CapEq. Emerg.Mgmt / Minor T...	0.00	7,960.00	0.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:	0.00	7,960.00	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay						
410-2150-703100 CapEq. Emerg.Mgmt / Machine...	96,000.00	0.00	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	96,000.00	0.00	0.00	0.00	0.00	0.00
Division: 215 - Emergency Management Total:	96,000.00	7,960.00	0.00	0.00	0.00	0.00
Division: 219 - Fire						
ExpProgram: 62 - Supplies						
410-2190-621150 CapEq. Fire / Minor Equipment	20,000.00	20,500.00	25,000.00	544.00	0.00	0.00
ExpProgram: 62 - Supplies Total:	20,000.00	20,500.00	25,000.00	544.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges						
410-2190-635110 CapEq. Fire / Lease	0.00	1,128.12	0.00	12,425.28	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:	0.00	1,128.12	0.00	12,425.28	0.00	0.00
ExpProgram: 70 - Capital Outlay						
410-2190-703100 CapEq. Fire / Machinery & Equi...	560,000.00	557,523.37	263,000.00	336,454.95	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	560,000.00	557,523.37	263,000.00	336,454.95	0.00	0.00
Division: 219 - Fire Total:	580,000.00	579,151.49	288,000.00	349,424.23	0.00	0.00
Division: 314 - Engineering						
ExpProgram: 62 - Supplies						
410-3140-621150 CapEq. Eng / Tools & Minor Equ..	4,000.00	785.05	4,000.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:	4,000.00	785.05	4,000.00	0.00	0.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
ExpProgram: 63 - Other Services & Charges							
410-3140-635110	CapEq. Eng / Lease	31,000.00	6,153.43	49,000.00	32,567.79	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		31,000.00	6,153.43	49,000.00	32,567.79	0.00	0.00
ExpProgram: 70 - Capital Outlay							
410-3140-703100	CapEq. Engineering / Machinery..	0.00	0.00	40,000.00	0.00	0.00	0.00
410-3140-723199	CapEq. Eng / Vehicle Lease	0.00	71,934.17	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		0.00	71,934.17	40,000.00	0.00	0.00	0.00
Division: 314 - Engineering Total:		35,000.00	78,872.65	93,000.00	32,567.79	0.00	0.00
Division: 316 - Parks							
ExpProgram: 62 - Supplies							
410-3160-621150	CapEq. Parks / Tools & Minor E...	10,000.00	707.80	10,000.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		10,000.00	707.80	10,000.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges							
410-3160-635110	CapEq. Parks / Lease	41,000.00	35,707.49	55,000.00	119,924.76	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		41,000.00	35,707.49	55,000.00	119,924.76	0.00	0.00
ExpProgram: 70 - Capital Outlay							
410-3160-703100	CapEq. Parks / Machinery & Eq...	302,000.00	105,605.84	75,000.00	68,400.00	0.00	0.00
410-3160-723199	CapEq. Parks / Vehicle Lease	0.00	253,676.49	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		302,000.00	359,282.33	75,000.00	68,400.00	0.00	0.00
RevProgram: 44 - Intergovernmental							
410-3160-443400	CapEq. Parks / State Grants	0.00	0.00	12,000.00	11,870.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	0.00	12,000.00	11,870.00	0.00	0.00
Division: 316 - Parks Surplus (Deficit):		-353,000.00	-395,697.62	-128,000.00	-176,454.76	0.00	0.00
Division: 318 - Streets							
ExpProgram: 62 - Supplies							
410-3180-621150	CapEq. Streets / Tools & Minor ...	15,000.00	353.90	8,000.00	0.00	0.00	0.00
ExpProgram: 62 - Supplies Total:		15,000.00	353.90	8,000.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges							
410-3180-635110	CapEq. Streets / Lease	43,000.00	10,685.42	79,000.00	47,567.16	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		43,000.00	10,685.42	79,000.00	47,567.16	0.00	0.00
ExpProgram: 70 - Capital Outlay							
410-3180-703100	CapEq. Streets / Machinery & E...	1,035,000.00	615,027.44	569,000.00	519,693.80	0.00	0.00

	2024	2024	2025	2025	2026	2026
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
410-3180-723199 CapEq. Streets / Vehicle Lease	0.00	112,459.21	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	1,035,000.00	727,486.65	569,000.00	519,693.80	0.00	0.00
Division: 318 - Streets Total:	1,093,000.00	738,525.97	656,000.00	567,260.96	0.00	0.00
Division: 319 - Fleet Services: Garage/Shop						
ExpProgram: 70 - Capital Outlay						
410-3190-703100 CapEq. Fleet Services / Machin...	45,000.00	40,957.00	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	45,000.00	40,957.00	0.00	0.00	0.00	0.00
Division: 319 - Fleet Services: Garage/Shop Total:	45,000.00	40,957.00	0.00	0.00	0.00	0.00
Division: 410 - Recreation						
ExpProgram: 63 - Other Services & Charges						
410-4100-635110 CapEq. Rec / Leases	6,000.00	0.00	6,000.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:	6,000.00	0.00	6,000.00	0.00	0.00	0.00
Division: 410 - Recreation Total:	6,000.00	0.00	6,000.00	0.00	0.00	0.00
Division: 511 - Building Inspection						
ExpProgram: 63 - Other Services & Charges						
410-5110-635110 CapEq. Building / Lease	0.00	0.00	12,000.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:	0.00	0.00	12,000.00	0.00	0.00	0.00
Division: 511 - Building Inspection Total:	0.00	0.00	12,000.00	0.00	0.00	0.00
Division: 512 - Planning-Code Enforcement						
ExpProgram: 63 - Other Services & Charges						
410-5120-635110 CapEq. Planning / Lease	30,000.00	7,783.24	12,000.00	11,957.52	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:	30,000.00	7,783.24	12,000.00	11,957.52	0.00	0.00
ExpProgram: 70 - Capital Outlay						
410-5120-723199 CapEq. Planning / Vehicle Lease	0.00	19,643.43	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	0.00	19,643.43	0.00	0.00	0.00	0.00
Division: 512 - Planning-Code Enforcement Total:	30,000.00	27,426.67	12,000.00	11,957.52	0.00	0.00
Division: 514 - Rental Inspections						
ExpProgram: 63 - Other Services & Charges						
410-5140-635110 CapEq. Rental Inspect / Lease	0.00	8,179.54	12,000.00	12,369.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:	0.00	8,179.54	12,000.00	12,369.00	0.00	0.00
ExpProgram: 70 - Capital Outlay						
410-5140-723199 CapEq. Rental Inspect / Vehicle...	0.00	19,648.40	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:	0.00	19,648.40	0.00	0.00	0.00	0.00
Division: 514 - Rental Inspections Total:	0.00	27,827.94	12,000.00	12,369.00	0.00	0.00

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	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
Division: 650 - Internal Investments						
ExpProgram: 80 - Debt Service						
410-6599-801199 CapEq. / Lease Principal Expense	0.00	215,874.99	0.00	0.00	0.00	0.00
410-6599-801299 CapEq. / Lease Interest Expense	0.00	64,011.14	0.00	0.00	0.00	0.00
ExpProgram: 80 - Debt Service Total:	0.00	279,886.13	0.00	0.00	0.00	0.00
Division: 650 - Internal Investments Total:	0.00	279,886.13	0.00	0.00	0.00	0.00
Fund: 410 - Capital Equipment Fund Surplus (Deficit):	-1,415,000.00	-835,083.45	-1,356,000.00	-1,284,665.11	-714,100.00	0.00
Fund: 450 - Community Investment Fund						
Division: 650 - Internal Investments						
ExpProgram: 63 - Other Services & Charges						
450-6500-635100 Community Invest / Services C...	0.00	3,026.65	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:	0.00	3,026.65	0.00	0.00	0.00	0.00
ExpProgram: 99 - Other Financing Uses						
450-6500-993100 Community Invest / Transfer O...	0.00	52,451.22	0.00	0.00	2,785,400.00	0.00
ExpProgram: 99 - Other Financing Uses Total:	0.00	52,451.22	0.00	0.00	2,785,400.00	0.00
RevProgram: 41 - Taxes						
450-6500-411200 Community Invest / Delinquent...	0.00	-71.01	0.00	13.76	0.00	0.00
RevProgram: 41 - Taxes Total:	0.00	-71.01	0.00	13.76	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue						
450-6500-471110 Community Invest / Interest Ea...	0.00	417,708.33	0.00	0.00	0.00	0.00
450-6500-471120 Community Invest / Unrealized...	0.00	137,799.80	0.00	-112,536.37	0.00	0.00
450-6500-475100 Community Invest / Loans - Int...	0.00	82,586.47	0.00	0.00	0.00	0.00
450-6500-475900 Community Invest / Miscellane...	0.00	64,082.21	0.00	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:	0.00	702,176.81	0.00	-112,536.37	0.00	0.00
RevProgram: 49 - Other Financing Sources						
450-6500-493100 Community Invest / Transfer In...	0.00	83,180.87	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:	0.00	83,180.87	0.00	0.00	0.00	0.00
Division: 650 - Internal Investments Surplus (Deficit):	0.00	729,808.80	0.00	-112,522.61	-2,785,400.00	0.00
Fund: 450 - Community Investment Fund Surplus (Deficit):	0.00	729,808.80	0.00	-112,522.61	-2,785,400.00	0.00
Fund: 601 - Water Fund						
Division: 601 - Water						
ExpProgram: 61 - Personnel Services						
601-6010-611100 Water Admin / FT Employee-R...	126,400.00	121,473.38	135,300.00	98,945.39	135,800.00	0.00
601-6010-611110 Water Admin / Temp Employee...	0.00	0.00	0.00	2,685.84	0.00	0.00

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		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
601-6010-611200	Water Admin / FT Employee - ...	500.00	871.50	500.00	3.16	500.00	0.00
601-6010-612100	Water Admin / Medicare Contr...	1,700.00	1,637.02	1,900.00	1,403.97	2,000.00	0.00
601-6010-612110	Water Admin / PERA Contribut...	9,500.00	8,707.01	10,400.00	7,812.52	10,200.00	0.00
601-6010-612120	Water Admin / Social Security ...	7,100.00	7,000.04	8,000.00	6,004.27	8,200.00	0.00
601-6010-612140	Water Admin / Health Insurance	31,600.00	26,643.03	28,400.00	16,904.78	20,400.00	0.00
601-6010-612150	Water Admin / Dental Insurance	500.00	423.14	400.00	265.08	500.00	0.00
601-6010-612160	Water Admin / Life Insurance	100.00	51.40	100.00	47.61	100.00	0.00
601-6010-612170	Water Admin / Cash Benefit	0.00	704.16	2,300.00	2,367.74	2,300.00	0.00
601-6010-612180	Water Admin / Workers' Comp...	600.00	691.35	700.00	416.92	700.00	0.00
601-6010-612190	Water Admin / Short Term Dis...	400.00	403.19	400.00	340.86	300.00	0.00
601-6010-612195	Water Admin / Long Term Disa...	300.00	326.69	300.00	379.76	300.00	0.00
601-6010-613125	Water Admin / Miscellaneous ...	0.00	40.00	0.00	0.00	0.00	0.00
601-6012-611100	Water Ops / FT Employee-Regu...	550,900.00	554,048.60	569,100.00	515,787.60	668,200.00	0.00
601-6012-611110	Water Ops / Temp Employee-R...	0.00	0.00	0.00	27,292.81	0.00	0.00
601-6012-611200	Water Ops / FT Employee - Ove...	35,000.00	25,091.33	35,000.00	29,224.94	39,000.00	0.00
601-6012-611210	Water Ops / Temp & PT Empl...	0.00	0.00	0.00	522.40	0.00	0.00
601-6012-611300	Water Ops / Employee Leave	0.00	-4,209.43	0.00	0.00	0.00	0.00
601-6012-612100	Water Ops / Medicare Contribu...	9,000.00	8,397.81	9,100.00	8,545.73	10,000.00	0.00
601-6012-612110	Water Ops / PERA Contribution	42,600.00	38,989.41	44,200.00	41,800.60	49,000.00	0.00
601-6012-612120	Water Ops / Social Security Con...	38,300.00	35,909.40	38,800.00	36,540.31	42,800.00	0.00
601-6012-612140	Water Ops / Health Insurance	13,100.00	23,658.38	27,400.00	35,068.40	26,600.00	0.00
601-6012-612150	Water Ops / Dental Insurance	300.00	366.10	400.00	526.85	300.00	0.00
601-6012-612160	Water Ops / Life Insurance	200.00	202.87	200.00	228.09	200.00	0.00
601-6012-612170	Water Ops / Cash Benefit	34,400.00	27,143.40	28,700.00	27,009.16	28,700.00	0.00
601-6012-612180	Water Ops / Workers' Compen...	14,700.00	14,947.68	17,200.00	11,903.38	16,100.00	0.00
601-6012-612190	Water Ops / Short Term Disabili..	2,000.00	1,949.98	2,200.00	1,848.73	1,800.00	0.00
601-6012-612195	Water Ops / Long Term Disabili...	1,600.00	1,587.52	1,800.00	2,070.86	2,100.00	0.00
601-6012-613125	Water Ops / Miscellaneous Pay	0.00	47.50	0.00	50.00	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		920,800.00	897,102.46	962,800.00	875,997.76	1,066,100.00	0.00
ExpProgram: 62 - Supplies							
601-6010-621120	Water Admin / Office Supplies	400.00	200.48	400.00	163.46	400.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
601-6010-621130	Water Admin / Operating Suppl...	600.00	72.91	200.00	0.00	200.00	0.00
601-6012-621100	Water Ops / Fuels & Lubes	14,000.00	13,750.56	13,500.00	11,629.66	14,000.00	0.00
601-6012-621110	Water Ops / Clothing & Laundry	4,000.00	3,952.70	4,500.00	5,063.10	4,500.00	0.00
601-6012-621120	Water Ops / Office Supplies	400.00	0.00	400.00	95.56	400.00	0.00
601-6012-621130	Water Ops / Operating Supplies	180,000.00	117,576.25	175,000.00	139,990.83	180,000.00	0.00
601-6012-621140	Water Ops / Supplies for Repair...	175,000.00	198,790.88	240,000.00	133,531.39	175,000.00	0.00
601-6012-621150	Water Ops / Tools & Minor Equ...	9,500.00	5,816.34	9,500.00	3,032.47	8,000.00	0.00
601-6012-621160	Water Ops / Work Order Trans...	10,000.00	5,617.35	10,000.00	7,666.58	10,000.00	0.00
601-6019-621140	Water CIP / Supplies for Repair...	0.00	17,515.21	0.00	17,264.81	0.00	0.00
601-6019-621150	Water CIP / Tools & Minor Equi...	9,000.00	7,335.31	9,000.00	4,033.74	0.00	0.00
ExpProgram: 62 - Supplies Total:		402,900.00	370,627.99	462,500.00	322,471.60	392,500.00	0.00
ExpProgram: 63 - Other Services & Charges							
601-6010-631100	Water Admin / Services-Profess...	4,800.00	4,340.00	4,500.00	11,480.00	4,500.00	0.00
601-6010-631130	Water Admin / Insurance Polici...	11,500.00	11,499.96	4,800.00	4,800.00	4,800.00	0.00
601-6010-631140	Water Admin / Admin Charges	288,900.00	288,900.00	288,900.00	288,900.00	305,700.00	0.00
601-6010-632100	Water Admin / Dues & Subscrip...	0.00	70.00	0.00	70.00	0.00	0.00
601-6010-632110	Water Admin / Transportation	900.00	747.42	900.00	785.90	900.00	0.00
601-6010-632120	Water Admin / Conferences & ...	2,500.00	1,497.46	2,000.00	1,981.50	2,000.00	0.00
601-6010-633120	Water Admin / Communication...	26,000.00	24,556.40	26,000.00	26,707.62	26,000.00	0.00
601-6010-635100	Water Admin / Services Contra...	32,500.00	35,335.54	33,000.00	42,379.13	33,000.00	0.00
601-6010-635120	Water Admin / IT Fund Charge	2,500.00	2,499.96	2,500.00	2,499.96	2,500.00	0.00
601-6010-635130	Water Admin / Hardware & Sof...	13,200.00	13,233.22	14,500.00	15,685.00	14,500.00	0.00
601-6012-631100	Water Ops / Services-Professio...	70,000.00	10,381.19	70,000.00	5,052.13	70,000.00	0.00
601-6012-632100	Water Ops / Dues & Subscripti...	35,000.00	23,561.05	35,000.00	7,929.31	35,000.00	0.00
601-6012-632110	Water Ops / Transportation	500.00	30.50	500.00	52.00	500.00	0.00
601-6012-632120	Water Ops / Conferences & Sc...	5,000.00	558.18	6,000.00	8,699.60	7,000.00	0.00
601-6012-633100	Water Ops / Advertising	400.00	0.00	400.00	0.00	400.00	0.00
601-6012-633110	Water Ops / Printing & Binding	300.00	1,734.42	300.00	342.42	300.00	0.00
601-6012-633120	Water Ops / Communication (p...	10,000.00	14,809.38	10,000.00	11,995.34	12,000.00	0.00
601-6012-634100	Water Ops / Utility Services	360,500.00	290,803.28	360,500.00	287,308.21	360,500.00	0.00
601-6012-635100	Water Ops / Services Contracte...	195,000.00	251,987.11	200,000.00	191,013.45	195,000.00	0.00

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		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
601-6012-635110	Water Ops / Rentals	4,500.00	2,453.40	4,500.00	3,607.80	4,000.00	0.00
601-6012-635130	Water Ops / Hardware & Softw...	8,000.00	21,401.22	8,000.00	11,355.45	8,000.00	0.00
601-6012-638100	Water Ops / Depreciation Expe...	1,010,000.00	1,055,555.24	1,010,000.00	1,010,000.04	1,083,600.00	0.00
601-6012-638140	Water Ops / Miscellaneous Exp...	0.00	4,475.31	2,500.00	1,194.81	0.00	0.00
601-6012-638170	Water Ops / Work Order Trans...	0.00	4,731.06	2,500.00	2,346.88	2,500.00	0.00
601-6012-638180	Water Ops / Pmts to Other Age...	500.00	614.30	500.00	614.30	700.00	0.00
601-6019-635100	Water CIP / Services Contracted..	65,000.00	42,960.00	50,000.00	18,350.00	0.00	0.00
601-6019-635110	Water CIP / Lease	36,000.00	24,032.61	51,000.00	46,408.08	0.00	0.00
601-6019-638109	Water CIP / Amortization Expe...	0.00	16,147.71	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		2,183,500.00	2,148,915.92	2,188,800.00	2,001,558.93	2,173,400.00	0.00
ExpProgram: 70 - Capital Outlay							
601-6019-701100	Water CIP / Building & Bldg Imp..	220,000.00	365,864.32	3,450,000.00	265,159.89	0.00	0.00
601-6019-703100	Water CIP / Machinery & Equi...	655,000.00	518,604.32	265,000.00	145,418.85	0.00	0.00
601-6019-705100	Water CIP / Infrastructure	1,775,000.00	505,219.60	2,450,000.00	147,760.06	10,558,700.00	0.00
601-6019-709999	Water CIP / Contra Capital Outl...	0.00	-1,389,688.24	0.00	0.00	0.00	0.00
601-6019-723199	Water CIP / Vehicle Lease	0.00	70,157.37	0.00	0.00	0.00	0.00
601-6019-729999	Water CIP / Contra Capital-Lea...	0.00	-70,157.37	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		2,650,000.00	0.00	6,165,000.00	558,338.80	10,558,700.00	0.00
ExpProgram: 80 - Debt Service							
601-6019-801299	Water CIP / Lease Interest Exp...	0.00	5,032.33	0.00	0.00	0.00	0.00
ExpProgram: 80 - Debt Service Total:		0.00	5,032.33	0.00	0.00	0.00	0.00
ExpProgram: 99 - Other Financing Uses							
601-6012-993100	Water Ops / Transfer Out to Ot...	0.00	0.00	0.00	40,000.00	0.00	0.00
ExpProgram: 99 - Other Financing Uses Total:		0.00	0.00	0.00	40,000.00	0.00	0.00
RevProgram: 44 - Intergovernmental							
601-6019-441100	Water CIP / Federal Grants	410,000.00	238,576.70	0.00	0.00	0.00	0.00
601-6019-443400	Water CIP / State Grants	0.00	179,549.32	0.00	194,962.76	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		410,000.00	418,126.02	0.00	194,962.76	0.00	0.00
RevProgram: 45 - Charges for Services							
601-6012-451320	Water Ops / NSF Service Charge	0.00	2,390.00	1,500.00	1,950.00	2,000.00	0.00
RevProgram: 45 - Charges for Services Total:		0.00	2,390.00	1,500.00	1,950.00	2,000.00	0.00

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		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
RevProgram: 47 - Miscellaneous Revenue							
601-6012-471110	Water Ops / Interest Earnings	90,000.00	300,504.63	100,000.00	0.00	125,000.00	0.00
601-6012-471120	Water Ops / Unrealized Gain/L...	0.00	98,698.93	0.00	-80,960.08	0.00	0.00
601-6012-475120	Water Ops / Restitution Pmts	0.00	606.53	0.00	724,377.25	0.00	0.00
601-6012-475300	Water Ops / Sale of Miscellane...	500.00	0.00	0.00	0.00	0.00	0.00
601-6012-475900	Water Ops / Miscellaneous Rev...	0.00	-13.49	0.00	-1,656.48	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		90,500.00	399,796.60	100,000.00	641,760.69	125,000.00	0.00
RevProgram: 48 - Proprietary Revenue							
601-6012-481100	Water Ops / Water Sales	4,507,500.00	4,340,228.32	4,642,700.00	3,725,158.74	4,343,200.00	0.00
601-6012-481110	Water Ops / Water Flat Rate Sa...	0.00	-50.00	0.00	0.00	0.00	0.00
601-6012-481200	Water Ops / Connection & Rec...	6,500.00	4,575.00	5,000.00	4,625.00	5,000.00	0.00
601-6012-481300	Water Ops / Penalties & Forfeit...	95,000.00	143,430.50	125,000.00	126,967.09	120,000.00	0.00
601-6012-481410	Water Ops / Water Tapping, Mi...	5,200.00	2,890.85	3,000.00	2,466.28	3,000.00	0.00
601-6012-481420	Water Ops / Meter Sales	40,000.00	14,663.38	14,000.00	11,092.73	12,000.00	0.00
601-6012-481430	Water Ops / Account Set-up Fee	22,000.00	13,055.00	20,000.00	11,795.00	12,000.00	0.00
RevProgram: 48 - Proprietary Revenue Total:		4,676,200.00	4,518,793.05	4,809,700.00	3,882,104.84	4,495,200.00	0.00
RevProgram: 49 - Other Financing Sources							
601-6012-495100	Water Ops / Gen.Ob.Bond Proc...	0.00	0.00	3,300,000.00	0.00	2,950,000.00	0.00
601-6019-491110	Water CIP / Sale of Capital Asse...	0.00	32,937.00	0.00	14,074.00	0.00	0.00
601-6019-493100	Water CIP / Transfer In From O...	0.00	75,000.00	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	107,937.00	3,300,000.00	14,074.00	2,950,000.00	0.00
Division: 601 - Water Surplus (Deficit):		-980,500.00	2,025,363.97	-1,567,900.00	936,485.20	-6,618,500.00	0.00
Division: 650 - Internal Investments							
ExpProgram: 80 - Debt Service							
601-6500-800100	Community Invest / Principal P...	503,400.00	0.00	519,000.00	0.00	540,000.00	0.00
601-6500-800200	Community Invest / Interest Ex...	78,000.00	77,986.47	64,400.00	0.00	49,900.00	0.00
ExpProgram: 80 - Debt Service Total:		581,400.00	77,986.47	583,400.00	0.00	589,900.00	0.00
Division: 650 - Internal Investments Total:		581,400.00	77,986.47	583,400.00	0.00	589,900.00	0.00
Division: 651 - Debt Service							
ExpProgram: 80 - Debt Service							
601-6518-800100	Debt Serv-16A Bond (4,315,000...	285,000.00	0.00	290,000.00	0.00	521,200.00	0.00
601-6518-800200	Debt Serv-16A Bond (4,315,000...	46,800.00	32,550.49	41,000.00	22,715.63	0.00	0.00

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601-6518-800300	Debt Serv-16A Bond (4,315,000...	500.00	475.00	500.00	0.00	500.00	0.00
	ExpProgram: 80 - Debt Service Total:	332,300.00	33,025.49	331,500.00	22,715.63	521,700.00	0.00
	Division: 651 - Debt Service Total:	332,300.00	33,025.49	331,500.00	22,715.63	521,700.00	0.00
	Fund: 601 - Water Fund Surplus (Deficit):	-1,894,200.00	1,914,352.01	-2,482,800.00	913,769.57	-7,730,100.00	0.00
Fund: 602 - Sewer Fund							
Division: 602 - Sewer							
ExpProgram: 61 - Personnel Services							
602-6020-611100	Sewer Admin / FT Employee-Re...	74,100.00	69,443.39	78,200.00	46,108.11	76,400.00	0.00
602-6020-611105	Sewer Admin / PT Permanent-...	8,000.00	0.00	0.00	0.00	0.00	0.00
602-6020-611200	Sewer Admin / FT Employee - ...	300.00	787.88	300.00	0.00	300.00	0.00
602-6020-612100	Sewer Admin / Medicare Contr...	1,000.00	939.89	1,100.00	652.12	1,200.00	0.00
602-6020-612110	Sewer Admin / PERA Contributi...	5,600.00	5,007.55	6,100.00	3,693.41	5,800.00	0.00
602-6020-612120	Sewer Admin / Social Security ...	4,200.00	4,018.86	4,700.00	2,787.93	4,800.00	0.00
602-6020-612140	Sewer Admin / Health Insurance	16,000.00	12,802.80	10,900.00	2,360.48	10,000.00	0.00
602-6020-612150	Sewer Admin / Dental Insurance	300.00	193.25	200.00	36.03	200.00	0.00
602-6020-612160	Sewer Admin / Life Insurance	0.00	25.98	0.00	18.98	100.00	0.00
602-6020-612170	Sewer Admin / Cash Benefit	0.00	704.16	2,300.00	2,288.52	2,300.00	0.00
602-6020-612180	Sewer Admin / Workers' Comp...	400.00	396.81	400.00	186.46	400.00	0.00
602-6020-612190	Sewer Admin / Short Term Dis...	200.00	225.30	200.00	162.26	200.00	0.00
602-6020-612195	Sewer Admin / Long Term Disab..	200.00	183.53	100.00	180.27	200.00	0.00
602-6020-613125	Sewer Admin / Miscellaneous ...	0.00	40.00	0.00	0.00	0.00	0.00
602-6022-611100	Sewer Ops / FT Employee-Regu...	307,700.00	281,410.40	286,600.00	270,747.61	301,600.00	0.00
602-6022-611110	Sewer Ops / Temp Employee-R...	8,000.00	28,479.92	8,000.00	30,449.73	28,300.00	0.00
602-6022-611200	Sewer Ops / FT Employee - Ove...	22,000.00	18,408.19	22,000.00	23,140.28	22,000.00	0.00
602-6022-611300	Sewer Ops / Employee Leave	0.00	3,936.24	0.00	0.00	0.00	0.00
602-6022-612100	Sewer Ops / Medicare Contribu...	4,900.00	4,821.88	4,600.00	4,820.33	4,500.00	0.00
602-6022-612110	Sewer Ops / PERA Contribution	23,400.00	20,417.89	22,900.00	22,786.87	22,300.00	0.00
602-6022-612120	Sewer Ops / Social Security Con...	20,800.00	20,617.02	19,700.00	20,610.88	19,200.00	0.00
602-6022-612150	Sewer Ops / Dental Insurance	700.00	463.45	500.00	485.41	500.00	0.00
602-6022-612160	Sewer Ops / Life Insurance	100.00	108.57	100.00	119.94	100.00	0.00
602-6022-612170	Sewer Ops / Cash Benefit	3,900.00	14,501.20	15,300.00	15,332.98	15,300.00	0.00

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602-6022-612180	Sewer Ops / Workers' Compen...	7,300.00	8,986.30	9,800.00	5,179.73	9,200.00	0.00
602-6022-612190	Sewer Ops / Short Term Disabili..	1,000.00	1,008.47	1,100.00	947.66	900.00	0.00
602-6022-612195	Sewer Ops / Long Term Disabili...	800.00	815.91	900.00	1,060.58	1,100.00	0.00
602-6022-613125	Sewer Ops / Miscellaneous Pay	0.00	100.00	0.00	0.00	0.00	0.00
602-6022-613130	Sewer Ops / Unemployment C...	0.00	0.00	0.00	1,302.28	0.00	0.00
602-6210-612140	Sewer Ops / Health Insurance	29,900.00	26,501.59	30,900.00	32,436.53	30,400.00	0.00
ExpProgram: 61 - Personnel Services Total:		540,800.00	525,346.43	526,900.00	487,895.38	557,300.00	0.00
ExpProgram: 62 - Supplies							
602-6022-621100	Sewer Ops / Fuels & Lubes	16,000.00	18,897.02	16,000.00	13,816.03	18,000.00	0.00
602-6022-621110	Sewer Ops / Clothing & Laundry	4,000.00	4,926.94	4,000.00	4,265.99	4,500.00	0.00
602-6022-621120	Sewer Ops / Office Supplies	300.00	24.63	300.00	0.00	300.00	0.00
602-6022-621130	Sewer Ops / Operating Supplies	1,200.00	1,788.65	1,200.00	1,856.43	2,000.00	0.00
602-6022-621140	Sewer Ops / Supplies for Repair...	19,000.00	11,902.63	19,000.00	17,160.24	24,000.00	0.00
602-6022-621150	Sewer Ops / Tools & Minor Equ...	5,000.00	7,965.80	5,000.00	778.02	5,000.00	0.00
602-6022-621160	Sewer Ops / Work Order Transf...	6,000.00	16,410.19	8,000.00	11,502.10	11,000.00	0.00
602-6029-621150	Sewer CIP / Tools & Minor Equi...	9,000.00	595.49	9,000.00	189.99	0.00	0.00
ExpProgram: 62 - Supplies Total:		60,500.00	62,511.35	62,500.00	49,568.80	64,800.00	0.00
ExpProgram: 63 - Other Services & Charges							
602-6020-631100	Sewer Admin / Services-Profess...	3,500.00	3,120.00	3,300.00	3,200.00	3,300.00	0.00
602-6020-631130	Sewer Admin / Insurance Polici...	6,400.00	6,399.96	13,800.00	13,800.00	13,800.00	0.00
602-6020-631140	Sewer Admin / Admin Charges	288,900.00	288,900.00	288,900.00	288,900.00	305,700.00	0.00
602-6020-633120	Sewer Admin / Communication ..	10,300.00	11,275.23	10,300.00	11,805.30	10,300.00	0.00
602-6020-635100	Sewer Admin / Services Contra...	0.00	70.00	0.00	0.00	0.00	0.00
602-6020-635130	Sewer Admin / Hardware & Sof...	9,800.00	9,759.64	10,800.00	11,578.52	10,800.00	0.00
602-6022-631100	Sewer Ops / Services-Professio...	6,000.00	542.00	4,000.00	763.00	6,000.00	0.00
602-6022-632100	Sewer Ops / Dues & Subscripti...	2,000.00	6,044.41	3,000.00	5,964.43	4,000.00	0.00
602-6022-632110	Sewer Ops / Transportation	100.00	57.93	100.00	0.00	100.00	0.00
602-6022-632120	Sewer Ops / Conferences & Sc...	7,000.00	5,798.52	6,000.00	3,586.11	7,000.00	0.00
602-6022-633120	Sewer Ops / Communication (p...	8,000.00	8,505.55	8,000.00	7,293.90	8,000.00	0.00
602-6022-634100	Sewer Ops / Utility Services	5,469,800.00	5,465,188.28	5,830,900.00	6,369,880.72	6,575,000.00	0.00
602-6022-635100	Sewer Ops / Services Contracte...	95,000.00	218,579.62	95,000.00	203,902.28	150,000.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
602-6022-635110	Sewer Ops / Rentals	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
602-6022-635130	Sewer Ops / Hardware & Softw...	8,000.00	21,401.20	8,000.00	10,593.46	8,000.00	0.00
602-6022-638100	Sewer Ops / Depreciation Expe...	415,000.00	406,760.17	415,000.00	414,999.96	437,100.00	0.00
602-6022-638170	Sewer Ops / Work Order Transf...	5,000.00	6,539.63	6,000.00	5,055.45	7,000.00	0.00
602-6029-631100	Sewer CIP / Professional Servic...	50,000.00	0.00	50,000.00	0.00	0.00	0.00
602-6029-635100	Sewer CIP / Services Contracted..	50,000.00	21,557.50	110,000.00	51,795.30	0.00	0.00
602-6029-635110	Sewer CIP / Lease	18,000.00	9,316.16	23,000.00	35,119.80	0.00	0.00
602-6029-638109	Sewer CIP / Amortization Expe...	0.00	18,651.76	0.00	0.00	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		6,454,300.00	6,508,467.56	6,887,600.00	7,438,238.23	7,547,600.00	0.00
ExpProgram: 70 - Capital Outlay							
602-6029-701100	Sewer CIP / Building & Bldg Imp..	200,000.00	93,308.00	1,473,000.00	712,963.00	0.00	0.00
602-6029-703100	Sewer CIP / Machinery & Equi...	295,000.00	202,956.00	75,000.00	81,000.00	0.00	0.00
602-6029-705100	Sewer CIP / Infrastructure	1,195,000.00	1,266,752.80	0.00	171.60	2,372,400.00	0.00
602-6029-709999	Sewer CIP / Contra Capital Outl...	0.00	-1,563,016.80	0.00	0.00	0.00	0.00
602-6029-723199	Sewer CIP / Vehicle Lease	0.00	36,199.99	0.00	0.00	0.00	0.00
602-6029-729999	Sewer CIP / Contra Capital-Lea...	0.00	-36,199.99	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		1,690,000.00	0.00	1,548,000.00	794,134.60	2,372,400.00	0.00
ExpProgram: 80 - Debt Service							
602-6029-801299	Sewer CIP / Lease Interest Exp...	0.00	6,130.12	0.00	0.00	0.00	0.00
ExpProgram: 80 - Debt Service Total:		0.00	6,130.12	0.00	0.00	0.00	0.00
RevProgram: 44 - Intergovernmental							
602-6022-443400	Sewer Ops / State Grants	0.00	17,916.00	0.00	0.00	0.00	0.00
602-6029-441100	Sewer CIP / Federal Grants	1,100,000.00	1,385,510.34	195,500.00	0.00	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		1,100,000.00	1,403,426.34	195,500.00	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
602-6022-471110	Sewer Ops / Interest Earnings	36,100.00	143,566.79	45,000.00	0.00	62,700.00	0.00
602-6022-471120	Sewer Ops / Unrealized Gain/L...	0.00	46,985.03	0.00	-38,678.87	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		36,100.00	190,551.82	45,000.00	-38,678.87	62,700.00	0.00
RevProgram: 48 - Proprietary Revenue							
602-6022-482100	Sewer Ops / Sewer Sales	6,675,600.00	6,854,723.97	7,040,000.00	5,625,099.42	7,452,200.00	0.00
602-6022-482110	Sewer Ops / Sewer Flat Rate Sa...	150,000.00	614,448.46	550,000.00	746,016.54	550,000.00	0.00
602-6022-482200	Sewer Ops / Connection & Rec...	5,000.00	4,450.00	5,000.00	4,250.00	4,100.00	0.00

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602-6022-482300	Sewer Ops / Penalties & Forfeit...	70,000.00	119,966.33	100,000.00	187,301.85	105,000.00	0.00
602-6022-482410	Sewer Ops / Sewer Tapping, Mi...	10,000.00	3,858.20	6,000.00	3,400.00	6,000.00	0.00
RevProgram: 48 - Proprietary Revenue Total:		6,910,600.00	7,597,446.96	7,701,000.00	6,566,067.81	8,117,300.00	0.00
RevProgram: 49 - Other Financing Sources							
602-6029-491110	Sewer CIP / Sale of Capital Asse...	0.00	4,646.00	0.00	19,950.00	0.00	0.00
602-6029-493100	Sewer CIP / Transfer In From O...	0.00	72,707.04	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	77,353.04	0.00	19,950.00	0.00	0.00
Division: 602 - Sewer Surplus (Deficit):		-698,900.00	2,166,322.70	-1,083,500.00	-2,222,498.07	-2,362,100.00	0.00
Division: 650 - Internal Investments							
ExpProgram: 80 - Debt Service							
602-6500-800100	Community Invest / Principal P...	40,000.00	0.00	45,000.00	0.00	45,000.00	0.00
602-6500-800200	Community Invest / Interest Ex...	2,600.00	2,600.00	1,800.00	0.00	1,800.00	0.00
ExpProgram: 80 - Debt Service Total:		42,600.00	2,600.00	46,800.00	0.00	46,800.00	0.00
Division: 650 - Internal Investments Total:		42,600.00	2,600.00	46,800.00	0.00	46,800.00	0.00
Fund: 602 - Sewer Fund Surplus (Deficit):		-741,500.00	2,163,722.70	-1,130,300.00	-2,222,498.07	-2,408,900.00	0.00
Fund: 603 - Storm Water Fund							
Division: 603 - Storm							
ExpProgram: 61 - Personnel Services							
603-6030-611100	Storm Admin / FT Employee-Re...	64,100.00	65,359.40	72,600.00	54,998.01	85,500.00	0.00
603-6030-611105	Storm Admin / PT Permanent-...	16,000.00	0.00	0.00	0.00	0.00	0.00
603-6030-611200	Storm Admin / FT Employee - O...	100.00	158.47	100.00	0.00	100.00	0.00
603-6030-612100	Storm Admin / Medicare Contr...	900.00	880.67	1,000.00	756.16	1,300.00	0.00
603-6030-612110	Storm Admin / PERA Contributi...	4,800.00	4,672.60	5,500.00	4,355.33	6,400.00	0.00
603-6030-612120	Storm Admin / Social Security ...	3,700.00	3,764.07	4,400.00	3,235.12	5,200.00	0.00
603-6030-612140	Storm Admin / Health Insurance	9,900.00	8,816.20	9,100.00	4,916.23	8,500.00	0.00
603-6030-612150	Storm Admin / Dental Insurance	200.00	141.22	100.00	74.52	200.00	0.00
603-6030-612160	Storm Admin / Life Insurance	0.00	18.14	0.00	16.29	100.00	0.00
603-6030-612170	Storm Admin / Cash Benefit	0.00	352.08	1,100.00	1,144.26	1,100.00	0.00
603-6030-612180	Storm Admin / Workers' Comp...	300.00	356.21	400.00	263.02	400.00	0.00
603-6030-612190	Storm Admin / Short Term Disa...	200.00	168.88	200.00	182.07	200.00	0.00
603-6030-612195	Storm Admin / Long Term Disab..	100.00	144.29	100.00	206.57	200.00	0.00
603-6030-613125	Storm Admin / Miscellaneous P...	0.00	20.00	0.00	0.00	0.00	0.00

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603-6032-611100	Storm Ops / FT Employee-Regu...	462,500.00	439,613.41	474,900.00	423,634.74	471,600.00	0.00
603-6032-611110	Storm Ops / Temp Employee-R...	10,000.00	14,414.09	10,000.00	7,216.02	20,400.00	0.00
603-6032-611200	Storm Ops / FT Employee - Ove...	28,000.00	26,231.83	28,000.00	32,801.90	28,000.00	0.00
603-6032-612100	Storm Ops / Medicare Contribu...	7,200.00	6,669.63	7,200.00	6,583.35	6,800.00	0.00
603-6032-612110	Storm Ops / PERA Contribution	35,100.00	30,791.97	36,300.00	34,372.74	33,800.00	0.00
603-6032-612120	Storm Ops / Social Security Con...	30,700.00	28,527.98	30,900.00	28,158.95	29,000.00	0.00
603-6032-612140	Storm Ops / Health Insurance	52,800.00	47,649.51	58,700.00	58,278.50	53,900.00	0.00
603-6032-612150	Storm Ops / Dental Insurance	1,100.00	884.51	1,000.00	921.88	900.00	0.00
603-6032-612160	Storm Ops / Life Insurance	200.00	165.84	200.00	182.13	200.00	0.00
603-6032-612170	Storm Ops / Cash Benefit	5,500.00	5,479.79	5,500.00	5,459.99	5,500.00	0.00
603-6032-612180	Storm Ops / Workers' Compen...	11,000.00	13,904.99	15,400.00	7,792.02	14,400.00	0.00
603-6032-612190	Storm Ops / Short Term Disabili...	1,600.00	1,540.39	1,800.00	1,448.27	1,300.00	0.00
603-6032-612195	Storm Ops / Long Term Disabili...	1,300.00	1,251.90	1,500.00	1,620.63	1,600.00	0.00
ExpProgram: 61 - Personnel Services Total:		747,300.00	701,978.07	766,000.00	678,618.70	776,600.00	0.00
ExpProgram: 62 - Supplies							
603-6030-621130	Storm Admin / Operating Suppl...	100.00	0.00	0.00	0.00	0.00	0.00
603-6030-621150	Storm Admin / Tools & Minor E...	100.00	0.00	0.00	0.00	0.00	0.00
603-6032-621100	Storm Ops / Fuels & Lubes	5,000.00	9,751.91	8,000.00	9,852.55	7,000.00	0.00
603-6032-621110	Storm Ops / Clothing & Laundry	500.00	274.71	500.00	637.85	500.00	0.00
603-6032-621130	Storm Ops / Operating Supplies	4,500.00	321.82	3,500.00	248.18	2,000.00	0.00
603-6032-621140	Storm Ops / Supplies for Repair...	15,000.00	5,151.13	15,000.00	9,500.67	20,000.00	0.00
603-6032-621150	Storm Ops / Tools & Minor Equ...	13,000.00	2,390.14	13,000.00	4,112.43	10,000.00	0.00
603-6032-621160	Storm Ops / Work Order Transf...	2,000.00	5,090.65	2,000.00	4,118.72	5,000.00	0.00
ExpProgram: 62 - Supplies Total:		40,200.00	22,980.36	42,000.00	28,470.40	44,500.00	0.00
ExpProgram: 63 - Other Services & Charges							
603-6030-631100	Storm Admin / Services-Profess...	1,300.00	1,220.00	1,300.00	1,280.00	1,300.00	0.00
603-6030-631130	Storm Admin / Insurance Polici...	500.00	500.04	500.00	500.04	500.00	0.00
603-6030-631140	Storm Admin / Admin Charges	206,500.00	206,499.96	206,500.00	206,499.96	220,300.00	0.00
603-6030-635130	Storm Admin / Hardware & Sof...	6,500.00	6,369.65	6,800.00	7,302.12	6,800.00	0.00
603-6032-631100	Storm Ops / Services-Professio...	5,000.00	68.00	5,000.00	0.00	10,000.00	0.00
603-6032-632100	Storm Ops / Dues & Subscripti...	5,000.00	3,550.00	5,000.00	4,571.00	5,000.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
603-6032-632120	Storm Ops / Conferences & Sch...	4,000.00	948.00	4,000.00	564.44	4,000.00	0.00
603-6032-633100	Storm Ops / Advertising	300.00	0.00	300.00	0.00	300.00	0.00
603-6032-633120	Storm Ops / Communication (p...	2,000.00	0.00	1,000.00	0.00	2,000.00	0.00
603-6032-634100	Storm Ops / Utility Services	4,500.00	3,320.52	4,500.00	2,149.29	5,000.00	0.00
603-6032-635100	Storm Ops / Services Contracte...	110,000.00	115,436.55	115,000.00	142,263.82	115,000.00	0.00
603-6032-635110	Storm Ops / Rentals	400.00	0.00	400.00	385.65	400.00	0.00
603-6032-635130	Storm Ops / Hardware & Softw...	8,000.00	23,504.26	8,000.00	12,071.70	8,000.00	0.00
603-6032-638100	Storm Ops / Depreciation Expe...	410,000.00	417,208.07	410,000.00	410,000.04	454,300.00	0.00
603-6032-638140	Storm Ops/ Miscellaneous Exp...	0.00	200.00	0.00	339.98	0.00	0.00
603-6032-638170	Storm Ops / Work Order Transf...	1,000.00	1,790.09	1,000.00	1,921.54	2,000.00	0.00
603-6039-631100	Storm CIP / Services-Profession...	190,000.00	0.00	250,000.00	0.00	0.00	0.00
603-6039-635100	Storm CIP / Services Contracted..	510,000.00	60,726.36	60,000.00	5,104.39	0.00	0.00
603-6039-635110	Storm CIP / Lease	6,000.00	6,443.37	6,000.00	6,390.12	0.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		1,471,000.00	847,784.87	1,085,300.00	801,344.09	834,900.00	0.00
ExpProgram: 70 - Capital Outlay							
603-6039-703100	Storm CIP / Machinery & Equi...	115,000.00	27,250.00	150,000.00	120,683.00	0.00	0.00
603-6039-705100	Storm CIP / Infrastructure	445,000.00	806,867.51	2,550,000.00	1,057,195.36	3,704,400.00	0.00
603-6039-709999	Storm CIP / Contra Capital Outl...	0.00	-834,117.51	0.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		560,000.00	0.00	2,700,000.00	1,177,878.36	3,704,400.00	0.00
RevProgram: 42 - Special Assessments							
603-6032-421500	Storm Ops / Directly to City - Pr...	500.00	51.30	400.00	0.00	200.00	0.00
RevProgram: 42 - Special Assessments Total:		500.00	51.30	400.00	0.00	200.00	0.00
RevProgram: 44 - Intergovernmental							
603-6039-444200	Storm CIP / Reimbs from other...	0.00	6,608.01	0.00	0.00	0.00	0.00
603-6039-445200	Storm CIP / Watershed District...	0.00	467,063.38	1,575,000.00	-71,105.79	0.00	0.00
RevProgram: 44 - Intergovernmental Total:		0.00	473,671.39	1,575,000.00	-71,105.79	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
603-6032-471110	Storm Ops / Interest Earnings	36,000.00	144,310.93	45,000.00	0.00	58,500.00	0.00
603-6032-471120	Storm Ops / Unrealized Gain/L...	0.00	47,243.46	0.00	-38,879.35	0.00	0.00
603-6032-474110	Storm Ops / Other Reimburse...	0.00	3,500.00	0.00	0.00	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		36,000.00	195,054.39	45,000.00	-38,879.35	58,500.00	0.00

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		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
RevProgram: 48 - Proprietary Revenue							
603-6032-483100	Storm Ops / Storm Sewer Sales	2,083,100.00	2,140,544.66	2,300,000.00	1,955,192.27	2,321,400.00	0.00
603-6032-483120	Storm Ops / Pond Assessment-...	4,000.00	4,594.38	4,000.00	3,630.88	4,000.00	0.00
603-6032-483300	Storm Ops / Storm Sewer Penal...	15,000.00	21,240.13	16,000.00	30,444.71	20,000.00	0.00
RevProgram: 48 - Proprietary Revenue Total:		2,102,100.00	2,166,379.17	2,320,000.00	1,989,267.86	2,345,400.00	0.00
RevProgram: 49 - Other Financing Sources							
603-6039-493100	Storm CIP / Transfer In From O...	0.00	83,604.39	0.00	0.00	0.00	0.00
RevProgram: 49 - Other Financing Sources Total:		0.00	83,604.39	0.00	0.00	0.00	0.00
Division: 603 - Storm Surplus (Deficit):		-679,900.00	1,346,017.34	-652,900.00	-807,028.83	-2,956,300.00	0.00
Division: 650 - Internal Investments							
ExpProgram: 80 - Debt Service							
603-6500-800100	Community Invest / Principal P...	35,000.00	0.00	35,000.00	0.00	35,000.00	0.00
603-6500-800200	Community Invest / Interest Ex...	2,000.00	2,000.00	1,300.00	0.00	1,300.00	0.00
ExpProgram: 80 - Debt Service Total:		37,000.00	2,000.00	36,300.00	0.00	36,300.00	0.00
Division: 650 - Internal Investments Total:		37,000.00	2,000.00	36,300.00	0.00	36,300.00	0.00
Fund: 603 - Storm Water Fund Surplus (Deficit):		-716,900.00	1,344,017.34	-689,200.00	-807,028.83	-2,992,600.00	0.00
Fund: 609 - Municipal Liquor							
Division: 691 - Store 1 - Cub location							
ExpProgram: 50 - Cost of Goods Sold							
609-6910-500100	Liq Store 1 / COGS	3,975,600.00	3,602,180.23	3,709,100.00	3,147,223.75	3,456,900.00	0.00
609-6910-500101	Liq Store 1 / COGS-Freight	30,000.00	25,949.40	30,000.00	20,957.32	30,000.00	0.00
ExpProgram: 50 - Cost of Goods Sold Total:		4,005,600.00	3,628,129.63	3,739,100.00	3,168,181.07	3,486,900.00	0.00
ExpProgram: 61 - Personnel Services							
609-6910-611100	Liq Store 1 / FT Employee-Regu...	336,400.00	354,534.58	350,600.00	330,259.53	368,000.00	0.00
609-6910-611105	Liq Store 1 / PT Permanent-Reg...	123,300.00	119,973.29	123,300.00	127,215.17	128,300.00	0.00
609-6910-611200	Liq Store 1 / FT Employee - Ove...	2,900.00	5,159.78	2,900.00	5,069.50	2,900.00	0.00
609-6910-611210	Liq Store 1 / Temp & PT Emplo...	0.00	7,005.38	0.00	5,312.38	0.00	0.00
609-6910-611300	Liq Store 1 / Employee Leave	0.00	-6,442.25	0.00	0.00	0.00	0.00
609-6910-612100	Liq Store 1 / Medicare Contribu...	6,800.00	6,864.29	7,100.00	6,951.90	7,400.00	0.00
609-6910-612110	Liq Store 1 / PERA Contribution	34,700.00	33,197.57	35,700.00	36,612.54	37,200.00	0.00
609-6910-612120	Liq Store 1 / Social Security Con...	29,200.00	29,347.61	30,200.00	29,723.67	31,400.00	0.00
609-6910-612140	Liq Store 1 / Health Insurance	26,600.00	25,589.23	30,300.00	20,992.58	20,900.00	0.00
609-6910-612150	Liq Store 1 / Dental Insurance	300.00	144.02	200.00	600.52	600.00	0.00

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609-6910-612160	Liq Store 1 / Life Insurance	200.00	146.28	200.00	159.73	200.00	0.00
609-6910-612170	Liq Store 1 / Cash Benefit	14,300.00	13,753.25	14,300.00	14,303.38	14,300.00	0.00
609-6910-612180	Liq Store 1 / Workers' Compen...	12,700.00	14,344.94	15,000.00	5,656.85	14,000.00	0.00
609-6910-612190	Liq Store 1 / Short Term Disabili...	1,200.00	1,180.30	1,300.00	1,142.74	1,100.00	0.00
609-6910-612195	Liq Store 1 / Long Term Disabili...	1,000.00	976.05	1,100.00	1,284.33	1,300.00	0.00
609-6910-613125	Liq Store 1 / Miscellaneous Pay	0.00	0.00	0.00	109.38	0.00	0.00
609-6910-613130	Liq Store 1 / Unemployment C...	0.00	0.00	0.00	1,492.75	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		589,600.00	605,774.32	612,200.00	586,886.95	627,600.00	0.00
ExpProgram: 62 - Supplies							
609-6910-621110	Liq Store 1 / Clothing & Laundry	3,000.00	0.00	3,000.00	1,440.00	3,000.00	0.00
609-6910-621120	Liq Store 1 / Office Supplies	1,500.00	68.65	1,500.00	0.00	1,500.00	0.00
609-6910-621130	Liq Store 1 / Operating Supplies	16,000.00	11,739.99	16,000.00	11,207.69	16,000.00	0.00
609-6910-621140	Liq Store 1 / Supplies for Repair...	2,000.00	825.84	2,000.00	143.95	2,000.00	0.00
609-6910-621150	Liq Store 1 / Tools & Minor Equ...	4,900.00	0.00	4,900.00	302.69	4,900.00	0.00
609-6910-621160	Liq Store 1 / Work Order Transf...	500.00	0.00	500.00	0.00	500.00	0.00
ExpProgram: 62 - Supplies Total:		27,900.00	12,634.48	27,900.00	13,094.33	27,900.00	0.00
ExpProgram: 63 - Other Services & Charges							
609-6910-631100	Liq Store 1 / Services-Professio...	2,600.00	2,440.00	22,600.00	14,120.00	22,600.00	0.00
609-6910-631130	Liq Store 1 / Insurance Policies	9,500.00	9,500.04	10,600.00	10,599.96	10,600.00	0.00
609-6910-631140	Liq Store 1 / Admin Charges	139,300.00	139,299.96	139,300.00	139,299.96	145,600.00	0.00
609-6910-632100	Liq Store 1 / Dues & Subscript, ...	9,600.00	5,740.00	6,600.00	6,005.38	6,600.00	0.00
609-6910-632120	Liq Store 1 / Conferences & Sc...	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00
609-6910-633100	Liq Store 1 / Advertising	11,000.00	2,164.99	11,000.00	2,357.09	11,000.00	0.00
609-6910-633110	Liq Store 1 / Printing & Binding	200.00	0.00	200.00	27.43	200.00	0.00
609-6910-633120	Liq Store 1 / Communication	9,000.00	13,919.41	14,000.00	11,936.93	14,000.00	0.00
609-6910-634100	Liq Store 1 / Utility Services	30,000.00	21,700.28	28,000.00	19,530.62	28,000.00	0.00
609-6910-635100	Liq Store 1 / Services Contracte...	147,500.00	100,951.16	118,000.00	99,649.04	118,000.00	0.00
609-6910-635110	Liq Store 1 / Lease	258,600.00	118,218.76	258,600.00	94,415.99	275,000.00	0.00
609-6910-635130	Liq Store 1 / Hardware & Softw...	9,500.00	7,735.20	8,500.00	7,449.76	8,500.00	0.00
609-6910-638100	Liq Store 1 / Depreciation Expe...	26,000.00	39,510.37	26,000.00	26,000.04	26,000.00	0.00
609-6910-638109	Liq Store 1 / Amortization Expe...	0.00	134,576.20	0.00	134,576.20	0.00	0.00

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		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
609-6910-638140	Liq Store 1 / Miscellaneous Exp...	500.00	0.00	500.00	0.00	500.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		655,300.00	595,756.37	645,900.00	565,968.40	668,600.00	0.00
ExpProgram: 70 - Capital Outlay							
609-6910-703100	Liq Store 1 / Machinery & Equi...	0.00	0.00	0.00	22,355.05	0.00	0.00
609-6910-704100	Liq Store 1 / Furniture & Fixtur...	0.00	0.00	20,000.00	0.00	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		0.00	0.00	20,000.00	22,355.05	0.00	0.00
ExpProgram: 80 - Debt Service							
609-6910-801299	Liq Store 1 / Lease Interest Exp...	0.00	35,776.85	0.00	28,335.12	0.00	0.00
ExpProgram: 80 - Debt Service Total:		0.00	35,776.85	0.00	28,335.12	0.00	0.00
ExpProgram: 99 - Other Financing Uses							
609-6910-993100	Liq Store 1 / Transfer Out to Ot...	328,500.00	328,500.00	328,500.00	328,500.00	328,500.00	0.00
ExpProgram: 99 - Other Financing Uses Total:		328,500.00	328,500.00	328,500.00	328,500.00	328,500.00	0.00
RevProgram: 47 - Miscellaneous Revenue							
609-6910-471110	Liq Store 1 / Interest Earnings	15,000.00	44,646.13	15,000.00	0.00	25,000.00	0.00
609-6910-471120	Liq Store 1 / Unrealized Gain/L...	0.00	15,045.47	0.00	-12,028.28	0.00	0.00
609-6910-475120	Liq Store 1 / Restitution Payme...	0.00	9.50	0.00	21.99	0.00	0.00
609-6910-475900	Liq Store 1 / Miscellaneous Rev...	0.00	15.69	0.00	382.35	0.00	0.00
RevProgram: 47 - Miscellaneous Revenue Total:		15,000.00	59,716.79	15,000.00	-11,623.94	25,000.00	0.00
RevProgram: 48 - Proprietary Revenue							
609-6910-484100	Liq Store 1 / Liquor	2,357,300.00	2,111,682.49	2,096,500.00	1,823,912.20	1,995,000.00	0.00
609-6910-484200	Liq Store 1 / Wine	796,000.00	681,732.57	676,500.00	561,240.09	640,000.00	0.00
609-6910-484300	Liq Store 1 / Beer	2,452,200.00	2,227,519.49	2,348,500.00	1,961,992.43	2,070,000.00	0.00
609-6910-484350	Liq Store 1 / Reward Redempti...	-158,200.00	-142,072.50	-138,850.00	-133,475.00	-147,000.00	0.00
609-6910-484400	Liq Store 1 / Misc. Merchandise	152,300.00	142,592.73	154,850.00	98,116.94	140,500.00	0.00
609-6910-484450	Liq Store 1 / Misc Merchandise,...	0.00	0.00	0.00	20,940.85	30,000.00	0.00
609-6910-484500	Liq Store 1 / THC	0.00	15,456.68	199,000.00	164,754.59	210,000.00	0.00
609-6910-484610	Liq Store 1 / Keg Deposits/Retu...	500.00	-22.00	500.00	105.00	100.00	0.00
609-6910-484620	Liq Store 1 / Cash Over/Short	100.00	-204.34	100.00	-76.17	-100.00	0.00
609-6910-484630	Liq Store 1 / Sales Tax Over/Sho...	0.00	-101.16	0.00	-153.52	-100.00	0.00
RevProgram: 48 - Proprietary Revenue Total:		5,600,200.00	5,036,583.96	5,337,100.00	4,497,357.41	4,938,400.00	0.00
Division: 691 - Store 1 - Cub location Surplus (Deficit):		8,300.00	-110,270.90	-21,500.00	-227,587.45	-176,100.00	0.00

		2024	2024	2025	2025	2026	2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity
Division: 692 - Store 2 - Hwy 65 location							
ExpProgram: 50 - Cost of Goods Sold							
609-6920-500100	Liq Store 2 / COGS	834,100.00	777,389.38	779,700.00	668,399.65	735,000.00	0.00
609-6920-500101	Liq Store 2 / COGS-Freight	6,200.00	4,658.18	6,200.00	3,885.90	6,200.00	0.00
ExpProgram: 50 - Cost of Goods Sold Total:		840,300.00	782,047.56	785,900.00	672,285.55	741,200.00	0.00
ExpProgram: 61 - Personnel Services							
609-6920-611100	Liq Store 2 / FT Employee-Regu...	80,500.00	81,313.98	82,400.00	77,231.17	87,800.00	0.00
609-6920-611105	Liq Store 2 / PT Permanent-Reg...	13,700.00	8,480.26	12,000.00	8,593.60	0.00	0.00
609-6920-611200	Liq Store 2 / FT Employee - Ove...	0.00	3,388.58	0.00	2,893.61	0.00	0.00
609-6920-612100	Liq Store 2 / Medicare Contribu...	1,300.00	1,300.22	1,400.00	1,301.03	1,300.00	0.00
609-6920-612110	Liq Store 2 / PERA Contribution	7,100.00	6,406.34	7,100.00	6,972.26	6,600.00	0.00
609-6920-612120	Liq Store 2 / Social Security Con...	5,800.00	5,562.72	5,800.00	5,564.38	5,500.00	0.00
609-6920-612140	Liq Store 2 / Health Insurance	17,500.00	16,687.99	18,700.00	10,495.18	10,500.00	0.00
609-6920-612150	Liq Store 2 / Dental Insurance	300.00	143.48	200.00	299.48	300.00	0.00
609-6920-612160	Liq Store 2 / Life Insurance	0.00	43.80	0.00	47.63	100.00	0.00
609-6920-612170	Liq Store 2 / Cash Benefit	2,900.00	2,750.50	2,900.00	2,860.52	2,900.00	0.00
609-6920-612180	Liq Store 2 / Workers' Compen...	2,300.00	2,720.60	2,900.00	1,053.30	2,700.00	0.00
609-6920-612190	Liq Store 2 / Short Term Disabili...	300.00	287.94	300.00	270.44	300.00	0.00
609-6920-612195	Liq Store 2 / Long Term Disabili...	200.00	233.01	300.00	302.53	300.00	0.00
609-6920-613125	Liq Store 2 / Miscellaneous Pay	0.00	0.00	0.00	15.62	0.00	0.00
ExpProgram: 61 - Personnel Services Total:		131,900.00	129,319.42	134,000.00	117,900.75	118,300.00	0.00
ExpProgram: 62 - Supplies							
609-6920-621110	Liq Store 2 / Clothing & Laundry	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
609-6920-621120	Liq Store 2 / Office Supplies	100.00	0.00	100.00	0.00	100.00	0.00
609-6920-621130	Liq Store 2 / Operating Supplies	1,100.00	34.62	1,100.00	0.00	1,100.00	0.00
609-6920-621140	Liq Store 2 / Supplies for Repair...	1,000.00	68.59	1,000.00	113.53	1,000.00	0.00
ExpProgram: 62 - Supplies Total:		3,200.00	103.21	3,200.00	113.53	3,200.00	0.00
ExpProgram: 63 - Other Services & Charges							
609-6920-631100	Liq Store 2 / Services-Professio...	1,700.00	1,830.00	2,000.00	1,920.00	2,000.00	0.00
609-6920-631130	Liq Store 2 / Insurance Policies	3,400.00	3,399.96	3,700.00	3,699.96	3,700.00	0.00
609-6920-632100	Liq Store 2 / Dues & Subscripti...	100.00	0.86	100.00	0.00	100.00	0.00
609-6920-633100	Liq Store 2 / Advertising	3,000.00	5.00	3,000.00	5.00	3,000.00	0.00

My Budget Worksheet

For Fiscal: 2026 Period Ending: 12/31/2026
Defined Budgets

Item 9.

		2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
609-6920-633120	Liq Store 2 / Communication (p...	5,200.00	4,561.15	5,200.00	5,569.48	5,200.00	0.00
609-6920-634100	Liq Store 2 / Utility Services	20,000.00	15,133.25	20,000.00	14,774.47	20,000.00	0.00
609-6920-635100	Liq Store 2 / Services Contracte...	30,000.00	29,322.26	32,000.00	25,248.61	32,000.00	0.00
609-6920-638100	Liq Store2 / Depreciation Expen...	18,000.00	16,629.78	18,000.00	18,000.00	18,000.00	0.00
609-6920-638140	Liq Store 2 / Miscellaneous Exp...	200.00	0.00	200.00	0.00	200.00	0.00
609-6920-638180	Liq Store 2 / Pmts to Other Age...	100.00	69.14	100.00	69.14	100.00	0.00
ExpProgram: 63 - Other Services & Charges Total:		81,700.00	70,951.40	84,300.00	69,286.66	84,300.00	0.00
ExpProgram: 70 - Capital Outlay							
609-6920-703100	Liq Store 2 / Machinery & Equi...	55,000.00	0.00	55,000.00	54,632.45	0.00	0.00
ExpProgram: 70 - Capital Outlay Total:		55,000.00	0.00	55,000.00	54,632.45	0.00	0.00
ExpProgram: 99 - Other Financing Uses							
609-6920-993100	Liq Store 2 / Transfer Out to Ot...	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	0.00
ExpProgram: 99 - Other Financing Uses Total:		60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	0.00
RevProgram: 48 - Proprietary Revenue							
609-6920-484100	Liq Store 2 / Liquor	414,600.00	382,550.38	384,700.00	334,459.23	371,800.00	0.00
609-6920-484200	Liq Store 2 / Wine	151,700.00	121,802.36	132,500.00	104,943.54	120,500.00	0.00
609-6920-484300	Liq Store 2 / Beer	557,800.00	517,101.56	508,500.00	445,040.05	474,500.00	0.00
609-6920-484350	Liq Store 2 / Reward Redempti...	-32,600.00	-28,982.50	-30,000.00	-25,835.00	-30,000.00	0.00
609-6920-484400	Liq Store 2 / Misc. Merchandise	28,000.00	31,831.64	33,500.00	19,409.35	27,000.00	0.00
609-6920-484450	Liq Store 2 / Misc Merchandise,...	0.00	0.00	0.00	5,975.49	8,000.00	0.00
609-6920-484500	Liq Store 2 / THC	0.00	1,152.61	41,000.00	25,032.86	35,000.00	0.00
609-6920-484610	Liq Store 2 / Keg Deposits/Retu...	0.00	0.00	0.00	14.40	0.00	0.00
609-6920-484620	Liq Store 2 / Cash Over / Short	100.00	132.04	100.00	59.72	100.00	0.00
609-6920-484630	Liq Store 2 / Sales Tax Over / S...	0.00	-101.15	0.00	-153.54	-100.00	0.00
RevProgram: 48 - Proprietary Revenue Total:		1,119,600.00	1,025,486.94	1,070,300.00	908,946.10	1,006,800.00	0.00
Division: 692 - Store 2 - Hwy 65 location Surplus (Deficit):		-52,500.00	-16,934.65	-52,100.00	-65,272.84	-200.00	0.00
Fund: 609 - Municipal Liquor Surplus (Deficit):		-44,200.00	-127,205.55	-73,600.00	-292,860.29	-176,300.00	0.00
Report Surplus (Deficit):		-10,175,600.00	2,799,551.60	-14,302,200.00	-26,468,481.32	-23,114,600.00	0.00

Fund Summary

Fund	Defined Budgets					
	2024 Total Budget	2024 Total Activity	2025 Total Budget	2025 Total Activity	2026 Total Budget	2026 YTD Activity
101 - General Fund	0.00	889,139.67	0.00	-7,237,540.28	0.00	0.00
225 - Cable TV Fund	-179,100.00	-125,744.60	-182,900.00	-169,445.16	-253,700.00	0.00
237 - Solid Waste Abatement	1,500.00	21,735.87	12,300.00	-28,490.65	4,700.00	0.00
240 - Forfeitures/State/Vice/Drugs	0.00	5,175.76	0.00	6,841.60	0.00	0.00
241 - Forfeitures/State/DWI	0.00	-60,511.77	0.00	-2,946.60	0.00	0.00
260 - Police Activity Fund	2,500.00	7,998.64	-2,200.00	-19,215.91	-300.00	0.00
270 - Springbrook NC Fund	20,400.00	25,749.77	16,400.00	-140,403.17	29,000.00	0.00
299 - Coronavirus Relief Closed in 2024	0.00	-147,707.04	0.00	0.00	0.00	0.00
340 - TIF 20 Bond - 2019A (\$9,510,000)	0.00	18,505.78	0.00	-128,920.26	0.00	0.00
341 - TIF 20 Bond - 2020A (\$4,540,000)	0.00	8,624.00	0.00	-23,679.71	0.00	0.00
351 - REVOLVING FUND..	0.00	-32,124.48	0.00	-15,111.55	0.00	0.00
391 - G.O. CIP Bonds of 2017	0.00	30,602.59	0.00	-1,546,277.02	0.00	0.00
392 - 2022A GO Tax Abatement Bonds	0.00	97,175.84	0.00	-940,613.80	0.00	0.00
405 - Capital Improvements-BLDG	7,000.00	71,177.62	-40,000.00	-241,117.54	-221,000.00	0.00
406 - Capital Improvements-STR	-1,276,000.00	-490,807.73	-625,000.00	-2,521,507.97	-1,245,000.00	0.00
407 - Capital Improvements-PKS	-3,806,000.00	-2,617,880.12	-7,591,200.00	-9,291,632.70	-4,554,600.00	0.00
409 - Capital Improvements-INFO TECH	-134,100.00	-91,170.05	-157,700.00	-362,615.26	-66,300.00	0.00
410 - Capital Equipment Fund	-1,415,000.00	-835,083.45	-1,356,000.00	-1,284,665.11	-714,100.00	0.00
450 - Community Investment Fund	0.00	729,808.80	0.00	-112,522.61	-2,785,400.00	0.00
601 - Water Fund	-1,894,200.00	1,914,352.01	-2,482,800.00	913,769.57	-7,730,100.00	0.00
602 - Sewer Fund	-741,500.00	2,163,722.70	-1,130,300.00	-2,222,498.07	-2,408,900.00	0.00
603 - Storm Water Fund	-716,900.00	1,344,017.34	-689,200.00	-807,028.83	-2,992,600.00	0.00
609 - Municipal Liquor	-44,200.00	-127,205.55	-73,600.00	-292,860.29	-176,300.00	0.00
Report Surplus (Deficit):	-10,175,600.00	2,799,551.60	-14,302,200.00	-26,468,481.32	-23,114,600.00	0.00

2026 through 2030
Capital Improvement Plan
 Fridley, MN
Projects By Department

Item 9.

Department	Project # Priority	2026	2027	2028	2029	2030	Total
Building Capital Projects							
Commons Park Building Solar	405-31-26153	81,000					81,000
Facility Security Improvements	405-31-26152	50,000	50,000	50,000	50,000	50,000	250,000
Fire Station 2 Remodel	405-21-29900				350,000		350,000
Floor Resurfacing at Civic Campus	405-31-27199		200,000				200,000
Fridley Civic Campus Systems Optimization	405-31-26150	100,000		50,000			150,000
General Buildings Improvements	405-31-26151	20,000	20,000	20,000	20,000	20,000	100,000
Building Capital Projects Total		251,000	270,000	120,000	420,000	70,000	1,131,000
Cable Television							
City Council Chamber Upgrades	225-12-26700	112,000	22,000	28,000	25,000	20,000	207,000
Cable Television Total		112,000	22,000	28,000	25,000	20,000	207,000
Equipment Capital Project							
Aerial 2 Equipment Replacement	410-21-27902		100,000				100,000
Aerial Platform Apparatus Replacement	410-21-27901		1,700,000				1,700,000
Aerial Truck	410-31-27444		225,000				225,000
Assessing Division Vehicle Replacement (Lease)	410-13-26210	11,300	11,300	11,300	9,100	9,100	52,100
Ball Field Line Painter	410-31-26600	20,000					20,000
Building Ins. Division Vehicle Replacement (Lease)	410-51-26110	12,000	12,000	12,000	12,000	12,000	60,000
Crash Attenuator with Arrow Board	410-31-28800			40,000			40,000
Critical Incident Mitigation, De-Escalation Rescue	410-21-25101	415,000					415,000
Dump Truck and Equipment Replacement	410-31-27801		330,000			350,000	680,000
Engineering Division Pick-Up Truck Outfit (Lease)	410-31-26420	4,000	4,000	4,000	4,000	4,000	20,000
Engineering Division Vehicle Replacements (Lease)	410-31-26410	45,600	45,600	39,500	28,200	28,200	187,100
Fire Division Vehicle Replacement (Lease)	410-21-26904	12,400	12,400	12,400	7,500	7,500	52,200
Fire Rescue Truck Replacement	410-21-27900		160,000				160,000
Fire Station Alerting System	410-21-29900				125,000		125,000
Hydraulic Submersible Pump and Motor	602-60-26602	30,000					30,000
Ice Resurfacer	410-31-26601	18,000					18,000
Lawn and Field Care Equipment Replacement	410-31-26603	38,000	45,000	22,000	17,000	30,000	152,000
Maintenance Garage Crane	410-31-28900			150,000			150,000
Officer Protection, Safety and Health Equip.	410-21-25103	60,000					60,000
Parks Division Pick-Up Truck Outfitting	410-31-26620	10,000	12,000	12,000	12,000	12,000	58,000
Parks Pick-Up Truck Replacement (Lease)	410-31-26610	112,100	112,100	91,300	55,900	48,800	420,200
Passenger Van Replacement (Lease)	410-41-27010		6,000	6,000	6,000	6,000	24,000
Planning Division Vehicle Replacement (Lease)	410-51-26210	9,500	9,500	9,500	7,300	7,300	43,100
Police Division Leased Vehicle Outfitting	410-21-26120	88,000	88,000	88,000	88,000	88,000	440,000

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Department	Project #	Priority	2026	2027	2028	2029	2030	Item 9.
Police Division Vehicle Replacement	410-21-26100		150,000	100,000	100,000	100,000	100,000	550,000
Police Division Vehicle Replacement (Lease)	410-21-26110		165,000	165,000	165,000	165,000	165,000	825,000
Public Safety Communications Upgrade	410-21-25105		150,000					150,000
Rental Ins. Division Vehicle Replacement (Lease)	410-51-26410		12,400	12,400	9,700	7,500	7,500	49,500
Replace Paving Equipment Trailer	410-31-28801				15,000			15,000
Ribbon Blower for Sidewalk Plow	410-31-28803				25,000			25,000
Sanitary Sewer Pick-Up Truck Replacement (Lease)	602-60-26612		42,400	36,300	31,200	25,500	25,500	160,900
Sewer Division Pick-Up Truck Outfit (Lease)	602-60-26622		9,000	9,000	10,000	10,000	10,000	48,000
Sewer Mainline Hydraulic Jetter	602-60-28602				275,000			275,000
Skid Loader	410-31-26802		70,000					70,000
SNC and Recreation Program and Event Van Lease	410-41-26100		6,000	6,000	6,000	6,000	6,000	30,000
Storm Water Vehicle Replacement (Lease)	603-60-26613		6,400	6,400	2,600	2,600	2,600	20,600
Street Maintenance Division Truck Outfit (Lease)	410-31-26820		8,000	8,000	10,000	10,000	10,000	46,000
Streets Pick-Up Truck (Lease)	410-31-26810		69,800	66,100	49,100	41,700	41,700	268,400
Tracked Skid Loader	410-31-26800		95,000					95,000
Tree Trimming Lift	410-31-27600			60,000				60,000
Utility 4x4	410-31-28600				22,000			22,000
Water Break Trailer	601-60-27601			30,000				30,000
Water Division Pick-Up Truck Outfit (Lease)	601-60-26621		9,000	9,000	10,000	10,000	10,000	48,000
Water Pick-Up Truck Replacement (Lease)	601-60-26611		49,800	49,800	38,900	27,900	27,900	194,300
Wheeled Loader Replacement	410-31-26801		345,000			350,000		695,000
Equipment Capital Project Total			2,073,700	3,430,900	1,267,500	1,128,200	1,009,100	8,909,400

Info. Tech. Cap. Project

Annual Squad and Truck PC/Printer Replacement	409-13-26307		30,000	30,000	30,000	30,000	30,000	150,000
City Code and City Charter Hosting	409-13-27002			15,000				15,000
Criminal Justice Information Services Upgrades	409-13-24300		30,000					30,000
Data Practices/Public Records Request System	409-13-29002			20,000				20,000
EOC AV Updates	409-13-26301		35,000					35,000
Firewall Replacement	409-13-28300				100,000			100,000
Information Technology Innovation Set-Aside	409-13-26003		10,000	10,000	10,000	10,000	10,000	50,000
Itron FCS Cloud Migration	409-13-27304			10,000				10,000
Laserfiche Improvements	409-13-26004		25,000	10,000	10,000	10,000	10,000	65,000
Leave Request Tracking	409-13-26006		10,000					10,000
NeoGov - Vetted/Onboard/SSO	409-13-26007		15,000					15,000
Network Switch Replacement	409-13-25301		20,000					20,000
Remote Site Firewall Replacement	409-13-28330				10,000			10,000
Replacement of Copiers Citywide	409-13-26002		130,000					130,000
Security Camera Archiver Replacement	409-13-27303			15,000	45,000	25,000	25,000	110,000
Server Room UPS Replacement	409-13-30005						100,000	100,000
Technology Purchases and Upgrades	409-13-26001		130,000	130,000	130,000	130,000	130,000	650,000
Virtual Storage Area Network (VSAN) Replacement	409-13-29302					200,000		200,000

Department	Project #	Priority	2026	2027	2028	2029	2030	Item 9.
Website Redevelopment Project	225-12-29701					10,000		10,000
Info. Tech. Cap. Project Total			435,000	240,000	335,000	415,000	305,000	1,730,000
Parks Capital Project								
Briardale Park Improvements	407-31-28715			30,000	360,000	50,000		440,000
Cleaning Equipment for Commons Park	407-31-26605		20,000					20,000
Commons Park Improvements	407-31-24710		4,500,000	200,000				4,700,000
Commons Park Vehicle & Equip. Storage	407-31-27002		30,000	500,000				530,000
Community Park Soccer Complex	407-31-26714		300,000					300,000
Creekridge Park Improvements	407-31-28716			15,000	280,000	30,000		325,000
Flanery Park Improvements	407-31-26711		976,000	90,000				1,066,000
General Park System Maintenance	407-31-26604		30,000	30,000	30,000	30,000	30,000	150,000
Hackmann Circle Park Improvements	407-31-28717			20,000	290,000	30,000		340,000
Harris Park Improvements	407-31-28714			35,000	350,000	40,000		425,000
Innsbruck Park Improvements	407-31-29710				25,000	330,000	30,000	385,000
Jay Park Improvements	407-29-29711				20,000	145,000	15,000	180,000
Locke Park Upgrades	407-31-25601		200,000		250,000			450,000
Madsen Park Improvements	407-31-27708			211,000	2,406,000	300,000		2,917,000
Park Improvement Grant Matching	407-31-26600		50,000	50,000	50,000	50,000	50,000	250,000
Ruth Circle Park Improvements	407-31-28718			90,000	1,100,000	60,000		1,250,000
SNC Boardwalk Trail Replacement	407-31-25443		690,000	100,000				790,000
SNC Parking Lot Maintenance	407-31-24464		17,000					17,000
SNC Trail Resurfacing	407-31-25100		100,000	100,000				200,000
Summit Square Park Improvements	407-31-25713		298,000	28,000				326,000
Terrace Park Improvements	407-29-29712				25,000	350,000	40,000	415,000
Utility Work Machine for Commons Park	407-31-26607		80,000					80,000
Parks Capital Project Total			7,291,000	1,499,000	5,186,000	1,415,000	165,000	15,556,000
Provisional Projects								
57th Avenue Bridge Construction	406-31-29299					32,000,000		32,000,000
57th Avenue Reconstruction	407-31-28899				1,200,000			1,200,000
Commons Water Treatment Plant Solar	601-60-27799			120,000				120,000
Mississippi Street Improvement Project - Phase II	406-31-27899			300,000	1,150,000			1,450,000
Springbrook Nature Center Exhibit Gallery Enhancem	407-31-28999				75,000	75,000		150,000
Trunk Highway 47 Corridor Improvements	407-31-30999						1,700,000	1,700,000
Provisional Projects Total			0	420,000	2,425,000	32,075,000	1,700,000	36,620,000
Sanitary Sewer Utility								
Lift Station Maintenance	602-60-27520			75,000		75,000		150,000
On Site Generator for Sylvan Lift Station	602-60-26519		65,000					65,000
Push Camera for Sanitary Lateral Services	602-60-28600		12,000					12,000
Replace Sewer Vacuum Truck	602-60-30600						500,000	500,000
Replace Tool Truck	602-60-30602						75,000	75,000
Sanitary Sewer Collection System Lining	602-60-26450		1,250,000		1,500,000		1,700,000	4,450,000
Sanitary Sewer Flow Study	602-60-25291		50,000					50,000
Sanitary Sewer Force Main Reconstruction	602-60-27501			250,000		300,000		550,000

Department	Project #	Priority	2026	2027	2028	2029	2030	Item 9.
Sanitary Sewer Lift Station Rehabilitation	602-60-27519		879,000	1,800,000		300,000	1,500,000	4,479,000
Sanitary Sewer System Upgrades with Street Project	602-60-26406		35,000	85,000	85,000	90,000	95,000	390,000
Sanitary Sewer Utility Total			2,291,000	2,210,000	1,585,000	765,000	3,870,000	10,721,000

Storm Water Utility

Iron Sand Filter Media Replacement	603-60-28456				50,000	20,000		70,000
Norton Creek Flood Control	603-60-26524		450,000	450,000				900,000
Purchase New Mini-Truck	603-60-26603		40,000					40,000
Sediment Removal Projects	603-60-26478		750,000			200,000		950,000
Storm Water Pond Maintenance	603-60-26472		340,000	150,000	150,000	150,000	150,000	940,000
Storm Water System Upgrades	603-60-26101		550,000	200,000	250,000	200,000	250,000	1,450,000
Storm Water System Upgrades with Street Projects	603-60-26406		220,000	225,000	225,000	225,000	250,000	1,145,000
Street Sweeper Replacement	603-63-29010					400,000		400,000
TMDL Water Quality Projects	603-60-26467		650,000	200,000	200,000	400,000	300,000	1,750,000
Watershed BMP Implementation	603-60-26445		68,000	30,000	35,000	35,000	60,000	228,000
Watershed District Water Quality Projects	603-60-26102		630,000	200,000	300,000	300,000	300,000	1,730,000
Storm Water Utility Total			3,698,000	1,455,000	1,210,000	1,930,000	1,310,000	9,603,000

Street Capital Projects

57th Avenue Bridge Design	406-31-25801		1,020,000					1,020,000
ADA Improvements	406-31-26800		600,000	130,000	130,000	130,000	130,000	1,120,000
Central Avenue Bridge and Trail	406-31-29021					200,000		200,000
Mississippi Street Corridor Phase I	406-31-28800				500,000			500,000
Mississippi Street Improvement - Phase II	406-31-25900		420,000					420,000
Safe Routes to School Project ST2026-21	406-31-26801		1,300,000					1,300,000
Street Project Technical Analysis	406-31-26803		20,000	30,000	30,000	30,000	40,000	150,000
Street Rehabilitation Project (ST 2026-01)	406-31-26001		1,375,000					1,375,000
Street Rehabilitation Project ST2026-02	406-31-26002		420,000					420,000
Street Rehabilitation Project (ST 2027-01)	406-31-27001		80,000	680,000				760,000
Street Rehabilitation Project (ST2028-01)	406-31-28001				1,000,000			1,000,000
Street Rehabilitation Project (ST 2029-01)	406-31-29001					805,000		805,000
Street Rehabilitation Project (ST 2030-01)	406-31-30001						1,200,000	1,200,000
Traffic Safety Upgrades (Improvements)	406-31-26006		40,000	50,000	50,000	60,000	60,000	260,000
Traffic Signal Installation/Replacements	406-31-26005		125,000	40,000	600,000	300,000	600,000	1,665,000
Trail and Sidewalk Upgrades	406-31-26022		105,000	105,000	120,000	120,000	150,000	600,000
Trunk Highway 65 Corridor Improvements	406-31-28801				300,000			300,000
Trunk Highway Signal LED Retrofit	406-31-26802		251,000					251,000
University Avenue Corridor Enhancements	406-31-27808			125,000	125,000	125,000		375,000
Street Capital Projects Total			5,756,000	1,160,000	2,855,000	1,770,000	2,180,000	13,721,000

Water Utility

63rd Booster Station HVAC Replacement	601-60-29002					75,000		75,000
Building Maintenance	601-60-26495		60,000	25,000	160,000	25,000	80,000	350,000

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Financial Management Policy Manual

City of Fridley, Minnesota



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Introduction and Purpose

Organizational Mission

The City of Fridley, Minnesota (City) maintains a Vision Statement and a set of Organizational Values, which guide both the daily and long-term activities of the organization:

1. Vision Statement: "We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses;" and
2. Organizational Values: "Friendly, Responsive, Driven."

Specifically, the Department of Finance (Finance Department) maintains the following mission statement: "The Department of Finance strives to support and provide sound stewardship of the financial resources and information technology needed to support excellent public services for those who live, work and shop in the Fridley Community."

Purpose

The City has an important responsibility to its citizens to plan for the adequate funding of services desired by the public and the City Council, including the provision and maintenance of public facilities, appropriate staffing, prudent financial management and accurate accounting for public funds. The City strives to maintain adequate and consistent funding as well as promote transparency and understanding of local government services as desired by the Fridley community.

Objectives

In order to achieve this purpose, the following objectives are established for the City's fiscal performance:

- To protect the City Council's policy-making ability by ensuring that important policy decisions are not controlled by financial concerns, problems and/or emergencies;
- To enhance the City Council's policy-making ability by providing accurate information on the full costs of current operations, new proposals and capital requests;
- To assist sound management of the City by providing accurate and timely information on its financial condition;
- To provide sound principles to guide the decisions of the City Council and staff;
- To set forth operational principles which promote long-term cost effectiveness while providing services desired by the public with prudent financial risk;
- To employ revenue policies and forecasting tools to identify and prevent undue or unbalanced reliance on certain revenues, but to distribute the costs of municipal services fairly and to provide adequate funds to operate desired programs;
- To provide and improve essential public facilities and prevent deterioration of the City's infrastructure;
- To protect and enhance the City's credit rating;
- To ensure the legal use and protection of all City funds through a strong system of financial and accounting controls;
- To record transactions in a manner that matches current revenues to current expenditures;

and

- To report year-end financial information in accordance with Generally Accepted Accounting Principles (GAAP) and in accordance with recommended best practices as promulgated by the GFOA and the Statements of Position of the Office of the State Auditor (OSA).

Code of Professional Ethics

The City shall adhere to the Code of Professional Ethics as established by the GFOA as outlined below and Chapter 5 of the Fridley City Code, which govern the ethical conduct of certain staff.

To further the above objectives, all employees are enjoined to adhere to legal, moral, and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this Manual are promulgated in order to enhance the performance of all persons engaged in public finance and to protect the Fridley community.

Personal Standards. Employees shall demonstrate and be dedicated to the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust, and confidence of governing officials, other public officials, employees, and of the public.

- They shall devote their time, skills, and energies to their office both independently and in cooperation with other professionals.
- They shall abide by approved professional practices and recommended standards.

Responsibility as Public Officials. Employees shall recognize and be accountable for their responsibilities as officials in the public sector.

- They shall be sensitive and responsive to the rights of the public and its changing needs.
- They shall strive to provide the highest quality of performance and counsel.
- They shall exercise prudence and integrity in the management of funds in their custody and in all financial transactions.
- They shall uphold both the letter and the spirit of the constitution, legislation, and regulations governing their actions and report violations of the same to the appropriate authorities.

Professional Development. Employees shall be responsible for maintaining their own competence, for enhancing the competence of their colleagues, and for providing encouragement to those seeking to enter the field of government finance. They shall promote excellence in the public service.

Professional Integrity–Information. Employees shall demonstrate professional integrity in the issuance and management of information.

- They shall not knowingly sign, subscribe to, or permit the issuance of any statement or report which contains any misstatement, or which omits any material fact.
- They shall prepare and present statements and financial information pursuant to applicable law and generally accepted practices and guidelines.
- They shall respect and protect privileged information to which they have access by virtue

of their office.

- They shall be sensitive and responsive to inquiries from the public and the media, within the framework of state or local government policy.

Professional Integrity–Relationships. Employees shall act with honor, integrity, and virtue in all professional relationships.

- They shall exhibit loyalty and trust in the affairs and interests of the government they serve, within the confines of this Manual.
- They shall not knowingly be a party to or condone any illegal or improper activity.
- They shall respect the rights, responsibilities, and integrity of their colleagues and other public officials with whom they work and associate.
- They shall manage all matters of personnel within the scope of their authority so that fairness and impartiality govern their decisions.
- They shall promote equal employment opportunities, and in doing so, oppose any discrimination, harassment, or other unfair practices.

Conflict of Interest. Employees shall actively avoid the appearance of or the fact of conflicting interests.

- They shall discharge their duties without favor and shall refrain from engaging in any outside matters of financial or personal interest incompatible with the impartial and objective performance of their duties.
- They shall not, directly or indirectly, seek or accept personal gain which would influence, or appear to influence, the conduct of their official duties.
- They shall not use public property or resources for personal or political gain.

Public Purpose Expenditure Policy

The City Council recognizes that public funds may only be spent if the expenditure meets a public purpose as outlined in State law, case law of the Minnesota Supreme Court and opinions of the Minnesota Attorney General.

The meaning of “public purpose” is constantly evolving. The Minnesota Supreme Court has followed a broad approach and has generally concluded that “public purpose” means an activity that meets all of the following standards:

- The activity will primarily benefit the community as a whole;
- The activity is directly related to functions of government; and
- The activity does not have as its primary objective the benefit of a private interest whether for-profit or not.

This section is intended to provide guidelines regarding which expenditures are consistent with a public purpose(s) and authorized in accordance with the City’s annual budget process, and which expenditures are not considered within the public purpose definition and are therefore prohibited.

Responsibility

Per Section 6.05 of the City Charter (Charter), the City Manager is the responsible authority overseeing all City expenditures and as such is the Chief Purchasing Agent for the City. Responsibility for administering and interpreting this Public Purpose Expenditure Policy has been delegated to the City Manager, or their designee. Further, all employees authorized by the City Manager or their respective Department Director to make purchases on behalf of their respective departments are responsible for complying with this Financial Management Policy Manual (Manual) and corresponding procedures. Expenditures of public funds must comply with the public purpose standards defined above.

Permitted Expenditures for Meals and Refreshments

Use of City funds for reasonable meals and/or refreshments for elected officials and employees shall be permitted in the following circumstances, upon City Manager approval:

- City-sponsored events of a community-wide interest where staff are required to be present (e.g., Town Hall Meeting);
- City Council, boards and commissions meetings held during the meal hour (e.g., City Council Conference Meetings, City Council Retreats);
- Professional association meetings, conferences, and training when meals are included as part of the registration or program fee, or in accordance with the travel and training section of this Manual;
- Annual employee recognition and appreciation events (e.g., service awards);
- Annual recognition events for volunteer and non-employees (e.g., volunteer appreciation lunch);
- City-sponsored training or work-related meetings where employees are required to participate and be available during the meal hour;
- Multi-departmental meetings scheduled during the meal hour;
- Work activities requiring continuous service when it is unreasonable to break for meals (e.g., election days, water main breaks, emergency snow removal, time-sensitive public safety responses); and
- Healthy snacks and incentives of modest value provided during safety, health and/or wellness programs for City employees.

When reviewing an expenditure to verify the standards have been met, the City Manager, or their designee, should consider the time of day the event is held, the business purpose of the event, whether the event was intended to attract non-City employees, the frequency of the event, and the reasonableness of the cost. These guidelines address specific examples of public expenditures, but examples are not meant to be exhaustive.

Other Permitted Expenditures

Apart from meals and refreshments, the City Manager, or their designee, may permit the following expenditures:

- Recognition events or purchases (Minnesota Statutes § 412.221 and § 15.46);
 - Purchases for recognition at special one-time or annual events when provided at modest level (e.g., recognition plaques);

- Employee recognition programming for years of services for regular and permanent part-time employees that work 20 or more hours per week;
- Uniforms, clothing or apparel that is considered necessary for the performance of official duties, safety or for visible staff recognition by the public (e.g., safety footwear, eyewear for maintenance personnel);
- Staff time and equipment use for City-sponsored, employee events as approved by the City Manager as allowed by applicable regulations (e.g., set-up for annual employee picnic);
- Employee wellness programming; the City Council recognizes the importance of employee fitness and health as it relates to the overall work and life satisfaction of the employee and the overall impact on the City's insurance programs.
- Special Events, including;
 - National Night Out/Night to Unite, Department Open Houses and other events that involve or invite participation by the general public; and
 - Expenditures for meals and participation fees are allowed, and representative staff members may participate in the events that directly benefit the marketing of the City, pursuant to Minnesota Statute § 469.101, subd. 16, and § 438.11.
- Employee Training, including the reasonable registration, tuition, meals and travel expenses for conferences, seminars, workshops, tuition and approved city employment related course work;
- Memberships and Dues;
 - Participation in the local Chamber of Commerce is allowed per Minnesota Statute § 469.191;
 - Cost of membership/dues in professional organizations and City social and community organizations when the purpose is to promote, advertise, improve or develop the City's resources and relationships and not personal interest or gain;
- Clothing and other sundry items, such as t-shirts and other sundry items of nominal value when these items are made available to the general public or if these items are determined by the City Manager to be important to the successful involvement of employees in special, City-sponsored or City-supported events;
- City expenditures for non-profit organizations allowed by applicable State statutes, Minnesota Supreme Court case law, or opinions of the Minnesota Attorney General;
- Certificates and licensures that employees must hold and maintain on behalf of and for the benefit of the City; and
- Supplies for retirement and recognition events.

Prohibited Expenditures

Use of City funds for meals and/or refreshments for elected officials and employees are prohibited, including, but not limited to:

- Food and refreshments for routine work meetings, other than as identified in other sections of the Manual;
- Alcoholic beverages and tobacco products;
- Employee functions or celebrations that are solely social in nature (e.g., birthdays, holiday luncheon, ice cream social);
- Fundraisers for non-City related events (e.g., Chamber of Commerce);

- Participation in optional activities unless included as part of an overall conference registration fee (e.g., optional golf rounds, concerts);
- Employee-sponsored fundraising events (e.g., charitable giving campaign);
- For funeral flower arrangements or other such gifts upon death of an employee, former employee, elected official or one of their family members;
- Clothing or apparel that is not considered necessary for safety or for visible staff recognition by the public (e.g., sweatshirts for a "job well done"); and/or
- Employee coffee and related consumable supplies, coffee services.
- Gift cards

Permitted Use of Assets

Specific City assets, such as equipment, may be used by City employees for personal reasons only when City has established the following:

- Costs and wear resulting from use of the assets are reasonable and minimal;
- Administrative controls are in place to ensure that the use is appropriate and not abused; and
- There is a documented/demonstrated City benefit by such usage (e.g., such as the Mobile Device Policy or Information Security Policy) as approved by the City Manager or City Council.

Such permitted use may include incidental and de minimis use of City-owned electronic equipment such as City-owned mobile devices and multi-function copiers. It may also include the use of City-owned vehicles provided to City employees as part of their official duties (e.g., Fire Duty Crew Officer, Public Works Supervisors).

The limited personal use of City-owned assets shall be a privilege, and the City Manager or Department Director may end such practices specifically or generally in their sole discretion.

Prohibited Use of Assets

Examples of use of City assets for personal use is prohibited in the following circumstances:

- City employees washing personal autos at the public works facility car wash or within City-owned spaces (e.g., fire stations);
- Employees borrowing City-owned, non-motorized or motorized tools for personal use; and
- Use that results in unreasonable costs and/or wear on City assets.

Documentation

All expenses allowed above must be fully documented. The expected documentation will include: date and time of the expenditure; business reason for the expenditure (e.g., agenda from a meeting); staff and non-city representatives in attendance, if appropriate; and a receipt for the actual purchase. Department Director or supervisor approval and written documentation is required for use of City assets. Failure to provide sufficient documentation may result in a denial of the expense.

Any expenditure for meals or refreshments that exceeds \$250 for one event must have prior, written authorization by the City Manager, before the purchase is made. Failure to obtain the necessary authorization may result in denial of the claim.

Special Requests

From time to time, there may be an event that is a proper public expenditure, but that is not contemplated by this Manual. Departments must submit to the City Manager, or their designee, a request for such prior to a public expenditure in writing. This request must show how the expenditure is related to a public purpose as stated in this Manual, or other applicable laws or regulations.

External Auditor Independence Policy

The City will arrange for an annual audit of all funds and account types by independent, certified public accountant(s) that are qualified and licensed to issue such reports.

In accordance with the Government Accountability Office (GAO), the authority on local government audits, in all matters relating to audit work, the external auditor shall be free both in fact and appearance from personal, external and organizational impairments to independence.

The City's external audit organization shall not be responsible for designing, developing and/or installing the City's accounting system or its operating system where this system generates information used in preparing financial statements of the City.

External auditors shall not develop a performance measurement system, or any other system relied upon in developing financial statements.

External auditors may prepare draft financial statements, schedules or perform other duties as long as they are based on the City's direction and the work results in a recommendation to management. Decisions based on the external auditor's recommendations must be approved by the City Manager, or their designee.

External auditors shall provide routine advice to the City and to management to assist them in activities such as establishing internal controls or implementing audit recommendations and answers to technical questions and provide training. However, they may not direct or unduly influence management with those decisions.

Any non-audit work related to tax rulings, arbitrage, attestation, compilation, sales tax audits, counted value audits and financial report assistance proposed by the auditors, or for which the City wishes to hire them must be consistent with the purchasing provisions of this Manual.

Budgetary and Financial Controls

The City will establish and maintain the highest standard of accounting practices, in conformity with GAAP, Governmental Accounting Standards Board (GASB) guidance and recommended best practices as provided by the GFOA, along with all applicable laws and regulation governing the activities of a municipal corporation.

Consistent with Section 7.05 of the Charter, the City shall maintain a structurally balanced budget, which includes the following:

- The City Manager shall submit a balanced budget in which appropriations do not exceed the total of the estimated revenues and available fund balance as outlined in this Manual;
- The City will avoid budgetary strategies or procedures that balance the current budget at the expense of future budgets;
- The City Manager will coordinate the development of the Capital Investment Program (CIP) with the operating budget, and include all estimated operating costs associated with CIP activities in the budget projections; and
- The budget will provide for the adequate maintenance and orderly replacement of all capital assets; and
- The City will not use short-term borrowing (i.e., less than five years), sell assets or use one-time accounting measures to balance the operating budget for any fund.

General budgetary and financial control is to be centralized in one department, under the direction of the Director of Finance /City Treasurer (Finance Director) pursuant to Section 6.04 of the Charter, whose functions shall include, but not be limited to, the following:

- Debt management;
- CIP budget management and asset tracking;
- Cash management;
- Annual Comprehensive Financial Report (i.e., audit);
- Financial analysis;
- Grant accounting and management;
- General accounting;
- Investment management;
- Operating Budget preparation and monitoring;
- Payment of claims against the City;
- Payroll;
- Purchasing (consistent with Section 6.05 of the Charter);
- Special Assessments; and
- Utility Billing, revenue collection and all other receipting.

The Finance Department will review, and update, the schedule of fund balances, reserves, and working capital in all other funds of the City, as needed, and determine adequacy of those cash and/or fund balances, using specified guidelines and criteria in conjunction with the budgets set annually.

The Finance Department will also monitor the performance of the Fridley Fire Relief Association through its City representatives, pursuant to Minnesota Statute § 424A.04.

Operating Budget Policy

The formal budgeting process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided by the City, given the anticipated level of available funding sources.

Primary responsibility in the management of budgeted funds lies with the Department Directors. Such management includes, but is not limited to, reviewing expenditures before authorization, reviewing monthly financial reports to detect errors and assess progress, and complying with the revenue and expenditure budgets authorized by the City Council.

Department Directors will be responsible for administration of their assigned budgets, as determined by the City Manager, and are to submit requests for any required budget adjustments, such as supplemental appropriations, to the Finance Director before the project, program or service incurs cost during the budget period.

Budget Development Process

The City will utilize a "target based" service level approach to resource allocation. At the start of each budget development cycle (as determined by the City Manager or their designee), the City Manager, in consultation with the City Council, identifies budgetary targets and/or goals for each department and their program areas. Each program area, project or service will prioritize services and allocate resources accordingly. The City will attempt to maintain its present service level for all services identified as priority and/or essential, as determined by the City Manager, within available funding sources.

The City will utilize procedures that allow departments to integrate priorities and objectives into the budget requests. All unfunded positions will be automatically removed from the proposed budget unless the Department Director requests the position remain appropriated due to potential future funds, such as an external grant. However, all budget assumptions and projections shall be determined by the Finance Director in consultation with the City Manager.

The City will conservatively estimate and budget its annual expenditures and revenues through an objective and analytical process. All existing and potential revenue sources shall be reviewed on an at least an annual basis, and the total of the sums appropriated shall be less than or equal to the total estimated revenues by fund annually. When possible, the City shall maintain a margin of 3%, which shall be reflected in the budget as contingency or reserve and shall not exceed the level authorized by Section 7.08 of the Charter.

The City will publish the proposed budget on its official website at least 10 days prior to the adoption by the City Council. All publications and preparations of the annual budget documents shall be consistent with Sections 7.04 and 7.05 of the Charter.

Any City enterprise funds are intended to be self-supporting (i.e., current revenues will cover current expenditures), including capital improvements, debt services and depreciation. Enterprise operations are to be reviewed annually for their self-sufficiency.

Budget Compliance

In order to maintain compliance with the annually adopted budget resolution(s), the City shall maintain a strict budget compliance program with the thresholds established annually by the City Council through the budget resolution.

For the Operating Budget, ultimate budget adoption and compliance occurs at the department level. In order to ensure compliance, the City will consider budgetary compliance at the program level (i.e., personnel services, supplies, capital outlay). Consistent with Section 7.07 of the Charter, the authority to amend the current year budget shall be as follows:

Description	Amount	Review	Approval
Increase to Overall Department Budget	Greater than \$1	City Manager	City Council
Inter-Department Amendments	Greater than \$1	City Manager	City Council
Program Level Amendments (i.e., intra-department)	\$175,000 or greater	City Manager	City Council
	\$25,000 to \$174,999	Finance Director	City Manager
	\$10,000 to \$24,999	Department Director	Finance Director
	Up to \$9,999	Department Director	

Under no circumstances may budget adjustments be split to avoid approval thresholds or limits. In order to effectuate a budget amendment, the Department Directors shall complete the Budget Amendment Form, which shall be maintained by the Finance Director. All approved budget amendments shall be subsequently included in the revised annual budget.

Pursuant to Section 7.07 of the Charter, no expenditures may exceed the amounts authorized by the respective budget resolution, unless actual revenues exceed estimated revenues; and/or by identifying offsetting decreases in other areas of the budget. In order to maintain compliance with this section of the Charter, the City will strive to limit transfers within and among departments as outlined in this Manual.

All costs incurred must be reasonable, necessary and for a bona fide public purpose. Pursuant to Section 7.06 of the Charter, "Any obligation incurred by an officer or City employee for any purpose not authorized in the budget resolution or for any amount in excess of the amount appropriated

in the budget resolution or in excess of available moneys in any fund of the City may be considered a personal obligation upon the person incurring the expenditure.”

Department Directors shall be responsible for contacting the Finance Director should there be any questions regarding financial management or if the issue or concern is related to internal controls. The Finance Director will monitor overall operating and CIP budget progress routinely throughout the year.

Performance Measurement and Use of Data

The City integrates performance measurement and productivity indicators to measure operational performance where practical. Performance data for individual departments are included in the budget document. Performance data should be directly related to the goals and objectives of the unit and focus on results and accomplishments rather than inputs. Performance measures should provide a meaningful way to assess the effectiveness and efficiency of each operational unit.

Capital Investment Program Policy

A Capital Investment Program (CIP) will be developed for a period of up to five years. As resources are available, the most current year of the CIP will be incorporated into the annual budget. The CIP will be reviewed and updated annually. Years two through five are for planning purposes only and do not confer any official budget authority. Generally, the CIP will be composed of two parts 1) capital improvements; and 2) capital equipment.

The City will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the City Council for approval and in that process will determine the most effective financing method for the proposed project. All construction projects shall include at least a 10% contingency prior to receiving bids and at least 5% upon acceptance of the bid. The City will make all capital improvements in accordance with the adopted CIP, which may be amended by the City Council from time to time.

To be considered in the CIP a project must have an estimated cost of at least \$10,000 in one of the calendar years of the project. Projects may not be combined to meet the minimum standard unless they are dependent upon each other.

Capital projects and/or capital asset purchases will receive a higher priority if they meet a majority of the following criteria:

- Mandatory project;
- Maintenance project;
- Improve efficiency;
- Provide a new or expand desired service;
- Positive effect on operation and maintenance costs;
- Availability of external grants;
- Elimination of hazards (i.e., improves public safety);
- Prior commitments; and/or

- Replacement due to disaster or loss.

In order to maintain compliance with the annually adopted budget resolution(s), the City shall maintain a strict budget compliance program with thresholds established annually by the City Council through the budget resolution. For the CIP, ultimate budget adoption and compliance occurs at the fund level. In order to ensure compliance, the City will consider budgetary compliance at the individual project level as outlined below:

Description	Amount	Review	Approval
Increase to Overall Fund Budget	Greater than \$1	City Manager	City Council
Inter-Fund Amendments	Greater than \$1	City Manager	City Council
Project Level Amendments (i.e., intra-fund)	Greater than \$175,000	City Manager	City Council
	\$25,000 to \$174,999	Finance Director	City Manager
	\$10,000 to \$24,999	Department Director	Finance Director
	Up to \$9,999	Department Director	

Under no circumstances may budget adjustments be split to avoid approval thresholds or limits. In order to effectuate a budget amendment, the Department Directors shall complete the Budget Amendment Form, which shall be maintained by the Finance Director. All approved budget amendments shall be subsequently included in the revised annual budget.

The City will coordinate development of the CIP with the development of the operating budget. Future operating costs associated with the new capital improvements will be projected and included in operating budget forecasts.

The City will maintain all its assets in a manner adequate to protect the City's and its citizens' capital investment and to minimize future maintenance and replacement costs. The City will provide for maintenance and replacement from current revenues where possible.

The CIP is to be presented by the Finance Director annually to the City Council for approval. Any substantive change to the CIP not addressed in this Manual must be reviewed and adopted by the City Council.

Capital Assets Policy

Per GASB Statement No. 34, a Capital Asset is defined as the purchase of or improvement to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period

For this section of the Manual, the City shall use the following definitions:

- Inventory, an inventory of capital assets will be reviewed and updated annually;

- Reporting, the capital asset inventory will be reported within the Annual Comprehensive Financial Report (in accordance with governmental accounting standards);
- Depreciation, all capital assets within the inventory (excluding land and easements) will be depreciated evenly based on their original or historical valuation over their estimated useful life.

Asset Capitalization and Depreciation Tables

The City will account for all capital assets that have a useful life of greater than two years with values equal to or exceeding those in the following table:

Asset Classification or Type	Value
Land	\$1
Vehicles	\$10,000
Machinery and Equipment	\$10,000
Furniture and Office Equipment	\$10,000
Recreation Equipment	\$10,000
Building and Building Improvements	\$25,000
Land Improvements	\$25,000
Infrastructure	\$50,000
Bulk Asset Purchase	\$100,000

The following ranges represent guidelines in setting estimated useful lives for capital asset reporting:

Asset Classification or Type	Depreciation
Land	Not depreciable
Land Improvements	
Athletic fields and playfields	15 years
Fencing	15 years
Irrigation systems & outside lighting	15 years
Retaining walls	10 years
Parking lots	20 years
Landscaping (including trees & shrubs)	10–15 years
Easements	Not depreciable
Buildings and Building Improvements:	
Buildings	25–40 years
Park Shelters	20 years
Roofing, Fire Sprinkling, Electrical, Plumbing	20 years
HVAC Systems	15 years
Cabinetry and Permanent Furnishings	10 years
Well Rehab. and Reconstruction	5–20 Years

Cars, Vans, Light Trucks	3–10 years
Medium/Heavy Duty Trucks	8–16 years
Fire Trucks	15–25 Years
Machinery and Equipment	
Heavy Equipment (Sweepers, Loaders)	10–20 years
Tractors	15 years
Mowers	7–10 years
Firefighting Equipment	10 years
Other Equipment	7–15 years
Well Pumps and Equipment	20–25 Years
Furniture and Office Equipment	3–10 years
Recreation Equipment	
Play structures	10 years
Scoreboards	10 years
Tennis and Basketball Courts	20 years
Information Technology	
Telecommunication Systems (e.g., Fiber Optic)	25 years
Servers, Network Switches and Firewalls	5 years
Infrastructure	
Bridges	25 years
Streets (includes curb and gutters)	25 years
Sidewalks and Trails	15 years
Water Distribution	50 years
Sanitary Sewer Collection	
Mains and Lines	50 years
Lift Stations, Equipment & Liners	20–30 years
Storm Water System	
Mains and Storm Ponds	50 years
Catch Basins, Culverts, Manholes	25 years
Non-Structural BMPs	10–25 years
Structural BMPs	25–50 years
Streetlights and Traffic Signal System	25 years
Other Infrastructure	20–50 years

Disposition of Capital Assets

Capital Assets may be disposed of, in accordance with State guidelines, through the following methods:

- Sold by a public auction or advertisement for bids;
- Exchanged or “traded-in” for a replacement;
- Donated in a manner consistent with the Donation section of this Manual;
- Retired, recycled or placed in garbage (i.e., obsolete, broken items); and
- Salvaged, after the end of its useful life.

Fiscal Agent Services Policy

From time to time, the City, in order to support applicable public purposes or other community-wide benefits, may agree to provide fiscal agent services to an external organization. If the City determines such an arrangement would be in the best interest of both parties, the following Fiscal Agent Service Policy shall apply and control.

Eligibility

The City shall only provide fiscal agent services to a 501(c)(3) organization fulfilling a statutorily recognized public purpose or other community-wide benefit as determined by the City. All requests for fiscal agent services shall be reviewed on a case-by-case basis. If the City maintains a same or similar business relationships with other organizations, such relationships shall not be a basis for the approval or denial of any individual request.

All fiscal agent services arrangements shall be governed by a written Fiscal Agent Services Agreement (Agreement) approved by the governing board of the external organization and the City Council. Any costs associate with the creation, review and implementation of this Agreement shall be borne by the external organization through a non-refundable, administrative fee as determined by the City.

The City shall not provide fiscal agent services for any unincorporated associations or groups. It may also deny any request for fiscal agent services at any point prior to the approval and execution of the Agreement.

Fiscal Agent Services Requirements

The Agreement shall outline the type of assistances and services to be provided by the City. Generally, these services may be administrative, financial or legal in nature. The City may also provide access to insurance products and other services through its vendors. As a rule, the City will not provide programmatic assistance (e.g., providing staff for an event) or waive fees or similar costs charged to the general public (e.g., park shelter rental fee). All services outlined in the Agreement shall be conducted in a manner consistent with the legal requirements and best practices of the City, State, and applicable accounting standards.

Any material changes, as determined by the City, in the activities of the external organization shall require the written approval of the City, and a subsequent modification of the Agreement by the

City Council. The City shall not provide any fiscal agent services associated with any unapproved activities, or activities not otherwise contemplated by the Agreement.

The external organization shall support all costs associated with the fulfillment of the Agreement, including, but not limited to: annual audit requirements; interim reports and other requests for information; banking needs; daily and regular transactions and associated fees; amendments to the Agreement; legal services; insurance premiums; and other costs determined by the City to support the letter and spirit of the Agreement. The City may also charge up to a 5% administrative fee based on the total expenditures of the external organization annually in addition to the costs outlined above.

On behalf of the external organization, the City, as the Fiscal Agent, shall establish and maintain a separate Fiduciary Fund to segregate applicable financial activities. The City shall only disburse, or release funds associated with such as account upon the written authorization of at least two parties, as identified in the Agreement, upon a form(s) determined by the City. The maintenance of all funds shall be consistent with the internal controls established for regular City business activities.

The City will maintain all financial records associated with the external organization according to GAAP and OSA requirements, as well as any other applicable standards associated with the business activities of the external organization (e.g., grant covenants). The external organization shall support the cost of any employee trainings or certifications necessary to support its business activities.

The Agreement shall also indemnify the City and allow the City Council to terminate upon a 90-day written notice. Additionally, if the City Council determines any illicit, illegal and/or disreputable activities on the part of the external organization, it may terminate the Agreement if the external organization either fails to or cannot remedy the situation(s) in 10 days. If the City terminates the Agreement, it shall provide all data and information to the external agency upon request and to complete required reports and submissions.

Cash and Investment Management

In order to maintain compliance with applicable Federal regulations, State laws and Charter provisions, the City shall maintain the following standards with respect to cash and investment management.

Forfeited Assets Policy

The City receives property and money through law enforcement seizures under Federal Law 21USCS Section 881(e) and Minnesota Statutes, Sections 609.531–609.5317, and 169A.63.

The City will use proceeds from these seizures as defined in State law and Department of Justice guidelines. Forfeited assets (e.g., property, cash) will be used:

- Only for law enforcement purposes;
- Only as a supplement to budgeted funds; or
- Not as a source to supplant ordinary operating expenses.

The City will establish procedures to ensure the safekeeping of forfeited property and funds until such time as they are used for approved purposes. The City will use forfeited funds for appropriate Police and City Attorney purposes, including, but not limited to the following.

- Vehicles
 - Forfeited automobiles may be used to supplement the police fleet, but not to replace existing budgeted vehicles.
 - Unused vehicles will be stored, sold according to City policy, and the proceeds used according to this Forfeited Assets Policy.
- Other Property
 - May be used in ongoing Police and City Attorney operations.
 - Will be sold if no police use is imminent and cash proceeds used according to this Forfeited Assets Policy.
- Cash
 - Forfeited Funds activity budget will be presented for approval to the City Council with the regular City budget each year.
 - Unbudgeted, proposed purchases will be presented as a budget amendment consistent with the Operating Budget Policy of this Manual and Charter.

Examples of Appropriate Uses of Cash

- Vehicles may be rented that do not supplant vehicles normally provided through City funds; such vehicles are in addition to the regular fleet.
- Equipment may be purchased providing it is not part of the regular budget.
- Overtime may be paid provided it is unanticipated in the rest of the Police and City Attorney budgets.
- Training costs in addition to those in the regular budget may be paid.

Examples of Inappropriate Uses

- Purchasing any item(s) with forfeited funds that are already approved in the regular budget.
- Paying regular salaries or benefits from drug forfeiture funds but permitted for Driving Under the Influence (DUI) forfeiture fund as part of program operation.
- Purchasing anything for other City departments unless for a law enforcement purpose.
- Capital purchases previously approved for purchase with City funds.

Fund Balance Policy

The purpose of this 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 GFOA's guiding principle for classifying the various components of fund balance is to indicate the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. Following governmental accounting standards, the City has three basic categories: governmental funds, proprietary funds, and fiduciary funds. This Fund Balance Policy applies only to the governmental categories.

Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, altered the categories and terminology used to describe the components of fund balance in the governmental funds (but it does not apply to the proprietary or fiduciary funds). The City's governmental funds include the following fund types:

- General Fund;
- Special Revenue Funds;
- Debt Service Funds; and the
- Capital Projects Funds.

For the purpose of GASB Statement No. 54 and this Manual, the following definitions shall apply to the types of fund balances:

- Fund Balance, the difference between assets and liabilities reported in a governmental fund;
- Non-Spendable Fund Balance, amounts that are not in a spendable form (e.g., prepaid items and inventories of supplies); resources that must be maintained intact pursuant to legal or contractual requirements are also considered non-spendable;
- Restricted Fund Balance, amounts subject to externally enforceable legal restrictions (e.g., creditors, grantors, contributors, and by law through constitutional provisions or enabling regulations);
- Unrestricted Fund Balance, the total of committed fund balance, assigned fund balance, and unassigned fund balance, as described below;
- Committed Fund Balance, amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority (i.e., City Council). Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally. The City

Council must act on these commitments before year end;

- Assigned Fund Balance, amounts a government intends to use for a specific purpose; intent can be expressed by the government body or by an official or body to which the governing body delegates the authority; and
- Unassigned Fund Balance, amounts that are available for any purpose in the General Fund.

The City Council authorizes the Finance Director and/or City Manager to assign fund balances that reflects the City's intended use of those funds. When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, and then use unrestricted resources as they are needed. When unrestricted resources are available for use, it is the City's policy to use resources in the following order; 1) committed 2) assigned 3) unassigned.

General Fund

The General Fund is established to account for all revenues and expenditures which are not required to be accounted for in other funds. Revenue sources include property taxes, license and permit fees, fines and forfeits, charges for services, intergovernmental revenues, investment interest earnings and transfers.

The General Fund will have committed fund balances at year end for any purchase order encumbrances and budget carryovers. The General Fund may have a portion of its fund balance classified as non-spendable if there are long term receivables, inventories, or prepaid items. The General Fund is the only fund that can have any unassigned fund balance.

The City will strive to maintain an unassigned fund balance in the General Fund in the range of 35%–50% of the subsequent year's budgeted expenditures. Since a significant source of revenue in the General Fund comes from property taxes, maintaining a fund balance that is equal to at least five months of operating expenditures ensures that sufficient resources are available to fund basic City functions between property tax settlements. This range is in conformance with guidance from the OSA. An assignment or restriction of fund balance may be used to offset revenues earned in one year where substantial services are required to be performed in the next fiscal period.

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Consistent with GASB Statement No. 54, substantial inflows of revenues into a Special Revenue Fund must be either restricted or committed in order for the fund to be considered a Special Revenue Fund. The table on the next page restricts/commits the Special Revenue Funds for the City.

Special Revenue Funds, Designations		
Fund	Special Revenue Source	Restricted/Committed For
Cable Television	Cable Franchise Fees	Marketing and Communication Activities
Solid Waste Abatement	Federal and State Grants, User Fees	Recycling Activities
Alcohol, Drug, Gambling Forfeiture	Federal and State Forfeitures	Police Activities
Police Activity	Federal, State and County Grants	Police Activities
Springbrook Nature Center	Property Taxes and User Fees	Springbrook Nature Center Activities

Solid Waste Abatement Fund. The Solid Waste Abatement Fund is a Special Revenue Fund that provides for curbside recycling pickup throughout the City, as well as recycling drop-off events during the year. It receives the majority of its funding from user fees. The fund balance for this fund shall be consider committed.

The City will strive to maintain a fund balance in the Solid Waste Abatement Fund in the range of 10%–15% of the subsequent year's budgeted expenditures. This lower percentage is deemed adequate since revenues are received monthly as part of the utility billing process.

Springbrook Nature Center Fund. The Springbrook Nature Center (SNC) Fund pays for the ongoing operations of the SNC, as well as associated capital investment projects in concert with other City funds. Property taxes and user fees make up the majority of the revenues for this fund. The fund balances are both restricted and committed depending on the activity. The City shall consider any donations made for specific purposes but unexpended by the City as restricted. The portion of the fund balance comprised of user fees and property taxes shall be committed for use by the SNC.

The City will strive to maintain a fund balance in the Springbrook Nature center Fund in the range of 35%–50% of the subsequent year's budgeted expenditures.

Cable Television Fund. The Cable Television Fund pays for the ongoing operations for cable television programming, community marketing and other communications, as well as capital investment projects required for broadcasting equipment. Franchise fees make up the majority of the revenues for this fund. This fund balances are both restricted and committed by the franchise agreements. The Public Education and Government (PEG) Fee revenues are restricted per the franchise agreement. The Cable Television Franchise Fees are committed.

The City will strive to maintain a fund balance in the Cable Television Fund in the range of 25%–50% of the subsequent year's budgeted expenditures.

Public Safety Support Fund. The Public Safety Support Fund administers grants and payments from a variety of intergovernmental agencies for public safety purposes. Payment from other agencies and grant proceeds make up the majority of the revenues for this fund. The fund balances for are both committed and restricted depending on the activity. For the Public Safety Data System Manager, the payments from Anoka County shall be committed. Any grant proceeds recorded in the fund shall be restricted.

Given the type of activity supported by the fund, and the fact that external revenues support all of the costs associated with it, the City does not maintain fund balance policy for the fund.

Forfeiture Funds. The City maintains three Forfeiture Funds, which pay for eligible purchases associated with applicable activities (e.g., drugs, alcohol enforcement) as outlined in Federal regulations and State law (e.g., DUI training). Assets forfeited or seized due to criminal activities are recorded in this fund based on formulas established by either Federal regulations or State laws. Given that all allowable expenditures are controlled by law, all forfeited assets shall be considered restricted.

Given the type of activity supported by the fund, the City does not maintain a fund balance policy for it.

Debt Service Funds

Debt service fund balances are considered restricted as they are resources that are being accumulated for payments of principal and interest maturing in current and future years.

Capital Project Funds

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned for capital outlays, including the acquisition or construction of capital facilities and other capital assets. They also accumulate funds for future, planned expenditures.

The City shall consider all Capital Project Funds as assigned fund balances, except in the following circumstances:

- Long-term receivables, inventories, and prepaid items, which shall be non-spendable;
- Proceeds from the sale of bonds, and any Municipal State Aid held by the City or similarly designated funding, which shall be restricted; and
- Funds held for the Capital Equipment Fund and Community Investment Fund shall be committed.

For any other activity, the City Manager or their designee shall determine the fund balance classification. Given the type of activities supported by these funds (e.g., one-time expenditures), the City does not maintain fund balance policies for each individual fund.

Enterprise Funds

These funds were established to account for the operation of Water, Sanitary Sewer, Storm Water and Municipal Liquor operations which are designed to be self-supporting from user charges and fees.

Water. This fund is used to account for the provision of water services for the customers of the City related to administration, operations and capital outlay. This fund is financed predominantly through user charges and fees.

The City will strive to maintain a cash balance in the Water Utility Fund in the range of 50%–100% of the subsequent year's budgeted operating expenses less depreciation, plus the subsequent year's debt service and capital improvement obligations. Since a significant source of revenue in the Water Fund comes from user charges and fees, maintaining a cash balance in this range ensures that sufficient resources are available to fund basic City functions between receipts of user charges and fees. In addition, due to the mature water infrastructure within the City, a higher percentage of fund balance is prudent to address any potential issues.

Sanitary Sewer. This fund is used to account for the provision of sanitary sewer collection and conveyance for the customers of the City related to administration, operations and capital outlay. This fund is financed predominantly through user charges and fees.

The City will strive to maintain a cash balance in the Sanitary Sewer Utility Fund in the range of 50%-100% of the subsequent year's budgeted operating expenses less depreciation, plus the subsequent year's debt service and capital improvement obligations. Since a significant source of revenue in the Sanitary Sewer Fund comes from user charges and fees, maintaining a cash balance in this range ensures that sufficient resources are available to fund basic City functions between receipts of user charges and fees. In addition, due to the age of the sanitary sewer infrastructure within the City, a higher percentage of fund balance is prudent to address any potential issues. Finally, due to the volatility of charges from Metropolitan Council Environmental Services, and being it encompasses a significant portion of total expenditures, it is also prudent to keep a higher percentage of fund balance.

Storm Water. This fund is used to account for the provision of storm water collection, conveyance and water quality management for the customers of the City related to administration, operations and capital outlay. This fund is financed predominantly through user charges and fees.

The City will strive to maintain a cash balance in the Storm Water Fund in the range of 50%–100% of the subsequent year's budgeted operating expenses less depreciation, plus the subsequent year's debt service and capital improvement obligations. Since a significant source of revenue in the Storm Water Fund comes from user charges and fees, maintaining a cash balance in this range ensures that sufficient resources are available to fund basic City functions between receipts of user charges and fees. In addition, due to the age of storm water infrastructure and the potential for emergency events within the City, a higher percentage of fund balance is prudent to address any potential issues.

Municipal Liquor. This fund is used to account for the operations of the City's off-sale liquor stores. This fund is financed predominantly through the sale of liquor and similar items.

The City will strive to maintain a cash balance in the Municipal Liquor Fund in the range of 5%–15% of the subsequent year's budgeted expenses. Due to the correlation of sales to purchases of inventory, a lesser cash balance percentage is justifiable. This will ensure that sufficient resources are available to fund Municipal Liquor operations and future capital improvements.

Carryovers and Encumbrances

At year end, the City Council may approve purchase order encumbrances and budget carryovers in the form of a revised budget. Both the encumbrances and the budget carryovers will be considered committed fund balances upon approval of the City Council through the subsequent annual budget.

Self-Insurance Fund Policy

The City will maintain a separate Self-Insurance Fund within its financial structure to support the cost of certain insurance and risk management programs. The Self-Insurance Fund will be the first fund to respond to insurance premiums, claims and other costs, including those defending a claim against the City, which will allow the City to accept higher deductibles, thereby reducing the premiums paid on its insurance policies. It will also provide protection from fluctuating insurance premiums due to changes in the insurance markets.

The City shall calculate, at least annually, an estimated working capital requirement for the Self-Insurance Fund. The working capital estimate should include the actual claims from the last three completed years, plus 50% for unexpected claims. If this analysis and formula determines the available working capital to be inadequate, the City Council shall transfer monies from other funds subject to its authority to satisfy the estimated amount.

Generally, the City shall consider the proportionate share of claims by activity and/or department to address any funding shortfall. Claim payments will be made from the Self-Insurance Fund for all claims against the City. Contributions to the Self-Insurance Fund are calculated annually by considering premiums, claims history and other factors, such as the insured value of property and equipment, as well as the number of vehicles assigned to each department.

The City Council may only transfer monies from the Self-Insurance Fund after at least three years of actual expenditures and claim experience, or a report from a qualified, external consultant, indicates excess funding. The fund balance will be reviewed each year during the annual budget preparation. The City Manager or Finance Director shall approve all Self-Insurance Fund activities, consistent with other sections of this Manual.

The City will utilize the services of a professional Risk Manager, either on-staff or by contract, to administer a risk avoidance and mitigation program. The City will periodically conduct educational

safety and risk avoidance programs within the various departments. Staff will report to the City Manager, at least annually, on the results and costs of the risk management program for the preceding year.

The City will conduct at least every five years, using external consultants, a comprehensive risk management study and will implement the corresponding recommendations for the improvement of risk management that are found to be feasible and cost-effective. The City will maintain the deductible amount considered prudent in light of the relationship between the cost of insurance and the City's ability to sustain both per occurrence and annual loss costs.

Planned drawdown of the Self-Insurance Fund below the estimated working capital level will be permitted for operational purposes to cover extraordinary expenditures or to reduce the impact of increasing premiums or claims experience. Reductions in the fund balance are meant to be temporary and must be resolved through rate adjustments, implementation of a new permanent revenue source or reduction in expenditure levels. Surplus fund balance above the minimum level may be used to defer or reduce payments needed to support risk management operations.

Investment Policy

This Investment Policy specifically outlines the investing philosophy and practices of the City and serves as a reference point for the management of City assets. It is the policy of the City to invest public funds in a manner which will provide for the following in order of importance: safety, liquidity and yield (i.e., return on investment) that conforms to all Federal, State and local regulations governing the investment of public funds.

The purpose of this Investment Policy is to develop an overall program for cash investments management, including: a high degree of professionalism; to ensure public trust; to establish that elected and appointed officials and employees are fiduciaries of a portfolio, which shall be subject to public review; and to establish cash investment objectives, delegation of authority, standards of prudence, internal controls, authorized investments, selection process for investments, and broker representations.

Scope

This Investment Policy applies to all financial assets of the City. These funds are accounted for within the City's Annual Comprehensive Financial Report and include:

- General Fund;
- Special Revenue Funds;
- Capital Project Funds;
- Debt Service Funds;
- Enterprise Funds;
- Internal Service Funds;
- Trust and Agency Funds; and
- Any new fund created by the City, unless specifically exempted by City Council; and/or falling under the constraints of a separate section of State law other than Chapter 118A.

Prudence

Investments shall be made with judgment and care, under circumstances existing at the time the investment is made, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering probable safety of the capital as well as interest yield to be derived.

The standard of prudence to be used by investment officials shall be the “prudent investor” standard and shall be applied in the context of managing the overall portfolio. Investment officers acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of personal liability for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse situations. Investment procedures developed for the Finance Department must be complied with by those with access to and management responsibilities for City investments, including any external investment managers, advisors, consultants, brokers and/or counterparties.

Objective

At all times, investments of the City shall be made in accordance with Minnesota Statutes Chapter 118A and amendments thereto. The primary objectives of the City's investment activities shall be in the following order of priority.

Safety. Safety of principal is the foremost objective of the investment portfolio. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk, interest rate risk, and custodial risk.

Credit Risk. Credit Risk is the risk of loss due to failure of the security issuer to make payments on time and/or in full. Credit Risk will be minimized by:

- Limiting investments to the type of securities listed in this Investment Policy; and
- Diversifying the investment portfolio so that the impact of potential losses from any type of security or from any one individual issuer will be minimized.

Interest Rate Risk. Interest Rate Risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. The City will minimize Interest Rate Risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity. The City has also established diversification guidelines and maturity limits to control the sensitivity of the portfolio to changes in interest rates.

Custodial Risk. The City will minimize deposit Custodial Risk, which is the risk of loss due to failure of the depository bank (or credit union), by obtaining collateral or bond for all uninsured amounts on deposit, and by obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law.

The City will minimize investment Custodial Risk by maintaining custody of securities and cash holdings with an eligible custodian(s) that meets statutory and Investment Policy requirements or with a Federal Reserve Bank. Investment Custodial Risk is the risk that in the event of failure of a custodian, such as a broker/dealer, the City will not be able to recover the value of its investment securities that are in possession of an outside party and in that party's nominee name for which the City is a beneficial owner. 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.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might reasonably be anticipated. The portfolio will be structured so that securities mature concurrent with cash needs to meet anticipated demands (i.e., static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (i.e., dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.

Yield

The City's investment portfolio shall be designed with the objective of attaining a market rate return. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal and the risk the investment will no longer comply with the requirements of Minnesota statutes, chapter 118A;
- A security swap (simultaneous sale and purchase) would improve the quality, yield, or target duration in the portfolio; and
- Liquidity needs of the portfolio require that the security be sold.

Trading

Portfolio purchases will focus on holding investments until maturity to maintain securities at amortized value. Excessive investment portfolio turnover commonly referred to as "trading" or "overtrading" to obtain short-term gains is not consistent with the City's stated investment objectives and will be prohibited.

Delegation of Authority

The investment program shall be operated in conformance with Federal, State, and other legal requirements. Authority to manage the City's investment program is derived from the following:

- Minnesota Statutes Chapter 118 A, Deposit, and Investment of Local Public Funds; and
- Fridley City Charter Section 7.13, Receipts to go to City Treasurer.

Management responsibility for the investment program is hereby delegated to the Finance Director, who shall establish written procedures for the operations of the Investment Program consistent with this Investment Policy. The Finance Director, with assistance from Finance Department, monitors performance of the investment portfolio, and ensures that proper internal

controls are developed to safeguard investments assets. Procedures should include reference to: safekeeping (custody), delivery versus payment (DVP), investment accounting, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions.

No person may engage in an investment transaction except as provided under the terms of this Investment Policy and the procedures established by the Finance Director. The Finance Director or Assistant Finance Director shall be responsible for all investment transactions and shall establish a system of controls to regulate the activities of subordinate officials and any external parties.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from conducting personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Investment officials shall annually disclose to the City Clerk any material financial interests as required by State statute on an annual Statement of Economic Interest form. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the time of purchases and sales, and shall refrain from undertaking personal investment transactions with the same individual(s) with whom business is conducted on behalf of the City.

Authorized Broker/Dealers and Investment Advisors

The City will conduct investment transactions only with authorized broker/dealers that have met the following criteria:

- They act as primary or regional dealers that qualify under Securities & Exchange Commission (SEC) Rule 15C3-1 (Uniform Net Capital Rule); and
- Submit annually to the Finance Director an OSA Broker Certification Form.

All broker/dealer relationships, providing they meet the above requirements, will be maintained at the discretion of the Finance Director. The purchase of all investments must be from institutional brokers.

The City may enter into contracts with investment advisory firms at the discretion of the Finance Director when their services are deemed beneficial to the City. Any such firm must be registered under the Investment Advisor's Act of 1940. The advisor may have authority to transact investments on behalf of the City and must comply with State statute and this Investment Policy.

Authorized and Suitable Investments

Based on the investment objectives as defined in this Investment Policy, the City will limit its investments to securities authorized under Minnesota Statute 118A and future revisions. Current statute allows the City to invest in the following:

- United States Securities including bonds, notes, bills, mortgages, or other securities that are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress. Mortgage-backed securities that are defined as high risk or in certificates of deposit secured by letters of credit

- issued by federal home loan banks are not permissible investments;
- General obligation of state or local governments with taxing powers rated A or better by a national bond rating services;
 - Revenue obligations of state or local governments rated AA or better by a national bond rating service;
 - General obligation of the Minnesota Housing Finance Agency, which is a moral obligation of the State of Minnesota, rated A or better by a national bond rating service;
 - Any security which is an obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to section 126C.55, Minnesota statutes.
 - Certificates of Deposits (i.e., Time Deposits) that are fully insured by the FDIC or the NCUA;
 - Bankers acceptances of United States banks rated with the highest short-term credit rating of any two Nationally Recognized Statistical Rating Organizations (NSROs), with a maximum maturity of up to 270 days from the date of purchase;
 - Commercial paper issued by United States corporations or their Canadian subsidiaries that is rated in the highest rating category by at least two nationally recognized rating agencies and matures in 270 days or less;
 - Money Market Mutual Funds provided such investment company is registered under the Federal Investment Company Act of 1940, and which holds itself out as a money market fund meeting the conditions of rule 2a-7 of the SEC and is rated in one of the two highest rating categories for money market funds by at least one nationally recognized statistical rating organization, or whose shares are registered under the Federal Securities Act of 1933, as long as the investment company's fund receives the highest credit rating and is rated in one of the two highest risk rating categories by at least one nationally recognized statistical rating organization and is invested in financial instruments with a final maturity no longer than 13 months.
 - Shares of a Minnesota joint powers investment trust whose investments are restricted to securities described under sections 118A.04, 118A.07 and subdivision 7, Minnesota statutes.

In addition, the share value of the money market funds must be equal to \$1.00. The Minnesota Municipal Money Market Fund (4M) that was established by the League of Minnesota Cities in 1987 to address the investment needs of Minnesota cities.

Concentration of Credit Risk

It is the intent of the City to diversify its investments and thereby reduce the risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, institution or market sector. No more than 50% of the entity's total investment portfolio will be invested in a single market sector and no more than 15% of the overall portfolio may be invested in the securities of a single issuer. The following investments are exempt from diversification restrictions: U.S. Treasury and Agency securities, Money Market Funds, Local Government Investment Pools and Deposits fully insured by the FDIC or NCUA.

Due to the fluctuations in the value of the portfolio, maximum percentages for a particular issuer or investment type may be exceeded at a point in time subsequent to the purchase or maturity of a particular security. Securities need not be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made.

Given the smaller portfolio of the Housing and Redevelopment Authority (HRA), the above restrictions will be waived. Prudent judgment in regard to concentration of credit risk should still be exercised when possible.

Collateralizations

In accordance with Minnesota Statute 118a.03, financial institutions will be required to provide collateral on the following:

- Certificates of Deposits (i.e., Time Deposits); and
- Demand Deposits.

The City chooses to limit collateral to the following U.S. government securities:

- Treasury Bills;
- Treasury Notes;
- Treasury Bonds;
- Federal National Mortgage Associations (FNMA);
- Federal Home Loan Bank (FHLB);
- Federal Farm Credit Bank (FFCB);
- Government National Mortgage Association (GNMA); and
- Federal Home Loan Mortgage Corporation (FHLMC).

Deposits may additionally be collateralized by an irrevocable standby letter of credit issued by Federal Home Loan Banks.

The underlying securities will be subject to periodic (i.e., monthly) market valuations to ensure there is no market exposure. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value of principal and accrued interest except that where the collateral is irrevocable standby letters of credit issued by Federal Home Loan Banks. The amount of collateral shall be at least equal to the amount on deposit at the close of the financial institution's banking day.

For cash deposits on-hand collateral will always be held by an independent third party with whom the City has a current custodial agreement. Clearly marked evidence of ownership (i.e., safekeeping receipt) must be supplied by the entity and retained. Collateralization shall be in the form of specific securities held for the City. The only exceptions are FDIC, Securities Investor Protection Corporation (SIPC) and pre-approved insurance coverage. The right of collateral substitution is granted, subject to approval from the Finance Director.

Safekeeping and Custody

The investment dealer or bank from which the security is purchased shall issue a confirmation ticket

to the City listing the specific instrument, issuer, coupon, maturity, Committee on Uniform Security Identification Procedures (CUSIP) number, purchase or sale price, transaction date, and other pertinent information. The financial service provider who executes the transaction on the City's behalf, if any, shall deliver all securities on a delivery versus payment method (DVP) to the designated custodian. DVP is a way of controlling the risk to which securities market participants are exposed. Delivery of securities (i.e. the change in their ownership) is done simultaneously with payment. This means that neither the buyer nor the seller is exposed to the risk that the other will default.

Investments, contracts, and agreements may be held in safekeeping with:

- Any Federal Reserve Bank; and
- Any bank authorized under the laws of the United States or any state to exercise corporate trust powers including, but not limited to, the bank from which the investment is purchased.
- A securities broker-dealer or an affiliate of it, that is registered as a broker-dealer under chapter 80A or is exempt from the registration requirements; is registered by the securities and exchange commission; and maintains insurance through the Security Investor Protection Corporation (SIPC) or excess insurance coverage in an amount equal to or greater than the value of the securities held.

The City's ownership of all securities should be evidenced by written acknowledgements identifying the securities by:

- The names of the issuers;
- The maturity dates;
- The interest rates; and
- Any CUSIP, serial numbers, or other distinguishing marks.

The City may not invest in securities that are both uninsured and not registered in the name of the City and are held by either the counterparty or the counterparty's trust department or agent, but not in the name of the City.

Maximum Maturities

To the extent possible, the City will attempt to match its investment maturities with anticipated cash flow liquidity demands (static liquidity). Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific sector. Maturities selected shall provide for stability of income and reasonable liquidity. Because of the inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations. The City's goal will be to have at least 50% of the City's funds in each investment portfolio invested in securities maturing in 5 years or less, with no more than 50% of the City's funds being invested in securities maturing from 5 to 10 years. Maturity is measured by average life, worst call date or expected life as opposed to final maturity.

Maturities selected shall provide for stability of income and reasonable liquidity. Because of the

inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as local government investment pools and/or money market funds to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Internal Control

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of the costs and benefits requires estimates and judgments by management.

The City will engage an external auditor for an annual independent review to assure compliance with policies and procedures.

Performance Standards

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, considering the City's investment risk constraints and cash flow needs. The investment portfolio will be structured to meet specific criteria addressing safety, liquidity and yield. The City's reporting system will provide information concerning cash position, investment performance, and percentage of the portfolio that is invested by security issuers and maturity structure.

Market Yield/Benchmark

The City's investment strategy is conservative. Under this conservative philosophy, the City will purchase investments that fit in accordance with this policy. Given this strategy, the Finance Director may establish benchmarks, as appropriate, based on the investment needs of the City.

Reporting

The Finance Director shall provide at least quarterly reports to the City Manager on the investment activity and returns of the City, which will include: security diversification information, maturity breakdowns and investment earnings, and a brief summary of current economic conditions affecting the portfolio. The City will also report this information as part of the Annual Comprehensive Financial Report.

Community Investment Fund Policy

The City acknowledges the limited financial resources available to support various capital projects throughout the community, such as improvements to park and recreation facilities, and public utilities. As such, this Community Investment Fund Policy shall create and provide guidance regarding the use of a Community Investment (CI) Fund to support capital project costs.

Generally, the CI Fund shall be used to issue interfund loans to support the cost of long-term

improvements to utilities owned and operated by the City. Upon repayment, the interest income earned on those interfund loans will be used to support the cost of park and recreation improvements throughout the City. Through this CI Fund Policy, the fund shall provide meaningful cost savings for the City, and a funding source for park and recreation projects for the foreseeable future.

General Guidelines and Requirements

For the purposes of this CI Fund Policy, the following guidelines and requirements shall control the operation and use of the fund.

Fund Created. The City created a Capital Project Fund called the "Community Investment Fund," effective December 31, 2018.

Eligible Revenues and Funding Sources. The following funding sources shall be deposited or transferred into the Fund:

- All assets of the "Closed Bond" Funds and "Improvement Bonds of the Future" Fund as of December 31, 2018;
- Any repayments as the result of interfund loans issued by the CI Fund;
- All interest and investment earnings of the CI Fund;
- Any unassigned fund balance of the General Fund in excess of upper threshold (i.e., 50%) established by the Fund Balance Policy of this Manual as determined by June 30 annually;
- Any fees, excluding reimbursements for City staff time, obtained through the issuance of Private Activity Bonds (i.e., Conduit Bonds);
- Any unanticipated proceeds or payments to the City, except for those controlled by Section 12.06 of the City Charter; and
- Any other monies appropriated by the City Council and/or donated to the Fund.

Eligible Costs and Expenditures

The CI Fund shall be used exclusively to support the capital and debt service expenditures related to public utilities, pursuant to Section 11.01 of the City Charter. Additionally, the CI Fund may be used to support capital costs, but not debt service or interfund loans, associated with park and recreation improvements, including, but not limited to: cultural or civic improvements; natural resources restoration; park and trail construction; and deferred maintenance related to any of these activities. Generally, the projects shall provide a community-wide benefit for the City. The CI Fund may not be used to support any operating costs of the City.

The City may only expend CI Fund assets pursuant to the following regulations:

- Any such project must also be authorized as part of the CIP as adopted by the City Council annually, or from time to time;
- The City Council adopts a resolution stipulating the structure and terms of any interfund loan, pursuant to Section 7.10 of the City Charter, originating from the Fund; and
- The project meets or exceeds the requirements of other sections of this CI Fund Policy.

The Finance Director may authorize any transfers from the CI Fund to support park and recreation improvements provided the amount does not exceed the amount authorized in the CIP and the Fund's Cash Flow Projection or violate other sections of this Manual.

The limitations imposed in the sections above do not apply to reasonable expenditures necessary for the administration of the CI Fund. Additionally, it may be used for emergency and disaster purchases consistent with the Purchasing Policy of this Manual, and Section 6.06 of the Charter.

Debt Service

The Fund may be used to support the payment of debt service (i.e., bonds) for qualifying capital costs, subject to the following limitations:

- The total annual debt service payments do not exceed more than 50% of the ensuing years' eligible and available revenues as defined below; and
- Available revenue consists of total revenue derived from the aforementioned eligible revenues and funding sources, less any amount allocated for the accumulation of a Minimum Fund Balance.

Minimum Fund Balance

The Minimum Fund Balance must be estimated on a 10-year horizon. In order to accumulate a minimum fund balance and maintain the long-term solvency of the Fund, the Minimum Fund Balance will be as follows:

- During Fiscal Year 2019 through 2022, the Fund shall maintain a Minimum Fund Balance of \$300,000;
- During Fiscal Year 2023 through 2025, the Fund shall maintain a Minimum Fund Balance of \$500,000; and
- Beginning in Fiscal Year 2026, and for all years thereafter, the Fund shall maintain a Minimum Fund Balance of \$1,000,000.

Administrative Considerations

All agreements, applications, permits or other documents required under this CI Fund Policy shall be provided in a form(s) as determined by the City Manager or their designee.

Debt Management

Debt Management Policy

One of the keys to sound financial management is the development of a Debt Management Policy. This need is recognized by bond rating agencies and development of a debt policy is a recommended practice of the GFOA. A debt policy establishes the parameters for issuing debt and managing the debt portfolio. It provides guidance to the administration regarding purposes for which debt may be issued, types and amounts of permissible debt and method of sale that may be used. It helps ensure fiscal responsibility and promotes financial sustainability. The following Debt Management Policy is intended to demonstrate a commitment to long-term financial planning in conjunction with the CIP for the City.

Debt Issuance Guidelines

The City will confine long-term borrowing to capital improvements, or projects that have a useful economic life of more than five years and cannot be financed from current revenues. As a general rule, the City will not use debt or similar financial instruments to acquire machinery and/or capital equipment, except for as part of the expansion or construction of a City facility. For the purpose of this Debt Management Policy, current revenues are defined to include that portion of fund balance in excess of appropriate required reserves and designations.

The City will endeavor to keep the total maturity length of general obligation bonds at or below 20 years and at least 50% of the principal shall be retired within 10 years. In all cases, the maturity shall be shorter than the useful life of the related asset(s).

The City will prepare annually a five-year CIP, which will be approved by the City Council. The CIP will include an analysis of the City's infrastructure and other capital needs, and their corresponding financial impact and any associated debt service. The City will not issue any long-term debt to support operating activities nor will it consider debt issuance outside of the adopted CIP, except in the case of a financial emergency consistent with the definition and processes outlined in Chapter 7 of the Charter.

The City will analyze each project and the proposed debt financing to determine the tax impact and future operating costs associated with the project and related debt issuance costs. The City Council shall authorize, approve and appropriate all debt related proceeds.

The City will plan bond issues to minimize the frequency of issuance to ensure the lowest possible costs of issuance and administrative/compliance costs. When determining the size of a bond issue, the City will consider the need for construction, debt service and capitalized interest funds. The City will prepare construction fund draw schedules in conjunction with CIP planning.

The City's preferred method of sale of bonds is via competitive sale to underwriters; however, the City may sell bonds via a negotiated sale, private placement, or other method if deemed

advantageous. The City shall on all occasions comply with the requirements of Minnesota statutes, Chapter 475 with respect to method of sale and the use of an independent municipal advisor.

Total net general obligation debt, which is generally defined as debt fully supported by property taxes, will not exceed the statutory limit as required by Minnesota Statute § 475.53. The total debt levy will not exceed 50% of the total property tax levy in any given year. Where possible and cost-effective, the City will use revenue, including General Obligation backed revenue bonds, or other self-supporting type bonds instead of General Obligation Bonds.

The City will maintain frequent and regular communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond prospectus. The City will comply with SEC reporting requirements.

Interfund borrowing for periods of more than one year shall only be undertaken for capital expenditures. A reasonable payment schedule for repayment of the borrowed amounts and enforceable covenants, established to ensure recourse if the schedule is not adhered to, shall be approved by the City Council. Interest charges shall be included to compensate the originating fund for the use of its financial resources. Interest charges for interfund loans utilizing tax increment borrowing will follow Minnesota Statutes, Section 469.178, Subd. 7. For interfund borrowing involving the CI Fund, please see the applicable section of this Manual.

Debt Issuance Types

The City may issue general obligation debt for capital or other properly approved projects. Where possible and cost-effective, the City will use special assessment, revenue, or other self-supporting bonds instead of General Obligation Bonds.

The City may issue revenue bonds to fund proprietary fund activities such as water, sanitary sewer and storm water utilities as well as the municipal liquor store(s) or for other capital projects that generate adequate revenues from user fees to support operations and debt service requirements. The bonds will include written legal covenants, which require that revenue sources be adequate to fund annual operating expenses and annual debt service requirements.

The City may issue tax increment bonds to fund public improvements or for economic development (i.e., private). All Tax Increment Financing (TIF) proposals shall include a financial impact analysis addressing the economic relationship of the proposed project to the City's estimated tax rates, service costs, and employment opportunities. If General Obligation TIF Bonds are proposed, there shall be a review and opinion by the City's Financial Advisor regarding structuring the issue and the adequacy of the tax increments to retire the debt.

Capital leases may be used to purchase buildings, equipment, furniture and fixtures. The term of any capital lease shall not exceed the useful life of the leased asset. Lease financing and master lease obligations, including lease revenue bonds, may be considered as alternative financing sources, consistent with the Charter.

Refunding of Debt

The City will refund debt when it is in the best financial interest of the City to do so.

Debt Service Savings. When a current or advance refunding are undertaken to generate interest rate cost savings, the minimum aggregate present value savings will be 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the financings.

Term of Refunding Issues. The City will refund bonds within the term of the originally issued debt. However, the City may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City also may consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed project or facility should be considered in this decision.

Arbitrage. The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding.

Private Activity or Conduit Bonds Policy

The City has been granted the power to issue private activity or conduit revenue bonds, and other conduit revenue obligations, under Minnesota Statutes, § 469.152–469.165, as amended, and Minnesota Statutes, Chapter 462C, as amended (Conduit Bonds Acts).

It is the judgment of the City Council that tax-exempt financing is to be used on a selective basis to encourage certain development or project that offer a benefit to the City as a whole, including significant employment and housing opportunities. It is the applicant's responsibility to demonstrate the benefit to the City, both in writing and at the required public hearings.

Although approval may have been granted by the City Council for the issuance of financing for a similar project or a similar debt structure, it shall not be a basis upon which approval will be granted. Each application will be judged on the merits of the project as it relates to the authorized public purposes, the Conduit Bonds Acts, and the benefits to the City at the time of the request for financing.

Criteria

The proposed project must be compatible with the overall development plans and objectives of the City as outlined in the Comprehensive Plan or other duly adopted actions, resolutions and/or ordinances of the City Council.

It is also the City's intent to assist in business expansions or relocations within the City where it can be shown that such would have a substantial, favorable impact on employment, qualified housing or the Property tax base of the City.

The project must not put an undue burden on existing City services or public utilities beyond that which can be reasonably and economically accommodated, as determined by the City Engineer or their

designee. Additionally, the applicant shall not place the City in competition with other jurisdictions or political subdivisions for project financing.

Any and all bonding and bonding authority shall be available on a first-come, first-served basis, assuming the applicant(s) in question meet the other criteria and procedures outlined in this section of the Manual.

The applicant must have a good financial standing, show a substantial net worth, equity in the project, or both, and have an acceptable earnings history or pro forma. Proposed projects are to show in the application for financing an owner equity or other collateral (such as a Letter of Credit, insurance company guarantee, or similar security), which will be satisfactory to the end-lender or rating agency, all determined with reference to total project costs. The applicant will also file with the City, if requested, a final statement of total costs and project equity, certified to by an authorized officer or partner, or the individual applicant, and said statement to be filed at time of requesting the final resolution.

Debt will be considered sold in a private placement if 1) no advertising or solicitation of the general public occurs, and 2) if the bonds are initially sold to not more than ten purchasers (not including any underwriter or placement agent as a purchaser); and 3) the City receives written certification from each initial purchaser (or each underwriter or placement agent based on its reasonable belief) that: 1) such purchaser has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and the risks of the debt; and 2) such purchaser is not purchasing for more than one account or with a view to distributing the debt.

In addition, for a private placement either 1) all bonds or notes (except for one bond or note) must always remain in minimum denominations of not less than \$100,000, or (2) investment letters from each initial purchaser, and from any subsequent purchaser, must be obtained and contain the above described certifications from the purchasers. Any offering material for a private placement must prominently state in effect that: "THE CITY OF FRIDLEY, MINNESOTA HAS NOT ASSUMED ANY RESPONSIBILITY TO REVIEW THIS OFFERING MATERIAL AND HAS NO RESPONSIBILITY FOR ITS ACCURACY OR COMPLETENESS. THE CITY HAS NO FINANCIAL OBLIGATION OF ANY NATURE WITH RESPECT TO THE OFFERED BONDS," or such other language to the same force and effect mutually agreeable to the borrower/obligated party and the City.

Finally, to qualify as a private placement the financing documents must require annual financial statements from the benefited private party (or the ultimate provider of credit) to be delivered to each investor, or a trustee, and the City as the issuer.

Applications for acquisition or replacement of machinery and equipment will be discouraged unless in conjunction with a new business in the City, a physical plant expansion of an existing business, or where it is shown that the equipment acquisition is essential to the continued operation of the business.

Procedures

The applicant shall make an application for financing on forms determined by the City Manager,

or their designee. The completed application must be returned to the City, accompanied by the processing fee as determined by the City, whereupon the application will be reviewed by staff for possible consideration by the City Council. Specific findings shall be made and recited regarding the criteria as well as satisfaction of public purposes of the Conduit Bonds Acts, of other applicable Federal regulations and/or State statutes.

The applicant must select a qualified financial adviser or underwriter to assist the applicant in preparing all necessary application documents and materials. Applications must include a signed letter from a responsible financial institution indicating that the project is economically feasible and viable, and stating that bonds can be successfully sold for the project or that an individual or institution intends to purchase all of the bonds. Financial material submitted also include the most recent fiscal year–end, audited financial statements of the applicant and/or of any major lessee tenant, if readily available.

The applicant must receive approval from the appropriate State agencies, secure financing and commence construction within one year of the date of the final resolution giving approval to the project or the housing program. Upon application, the City Council may approve an extension of the approval.

The applicant shall furnish along with the application, a description of the project, plat plan (if needed), rendering of proposed buildings, and a brief description of the applicant, all in such form as shall be required at the time of application. This data may be furnished to other staff, appropriate consultants and members of the City Council.

The application shall not be considered complete until a review by the City regarding applicable City Code requirements, including, but not limited to: building plans and platting issues; street and traffic issues; zoning compliance; and public utility and drainage issues. The review shall consider both existing and improved conditions of the proposed project. A failure to address these findings and requirements, or failure to demonstrate a capability to reasonably remediate the same in a timeline determined by the City, may result in the denial of the application.

If an allocation of bonding authority is required under Minnesota Statutes, Chapter 474A, as amended, the applicant shall be required to pay any required application fee(s) and provide any required application deposit as specified in Chapter 474A, without regard to whether the application fee or application deposit will be refunded. If the City shall serve as a pass-through for any such deposit refunds, it shall process the same in ten business days of receipt.

Administrative

The City Council reserves the right to deny any application for financing for any reason, and at any stage of the proceedings, prior to adopting the final resolution authorizing issuance of the private activity or conduit financing. The City Council may waive any provision of this Conduit Bonds Policy if the City Council determines that such waiver is in the best interests of the City.

The City is to be reimbursed, and held harmless, for and from any “out-of-pocket” costs related to

the actual or proposed issuance of bonds contemplated by this Manual. In addition, a non-refundable processing fee as determined by the City's Comprehensive Fee Schedule must be submitted with the application. Upon closing, an Administrative Fee is due and payable to the City based on the following schedule:

- 1/8 of 1% annually of the outstanding principal for the life of the bond issue; or
- Up to 1% of the par amount of the bond.

Any costs incurred by the City will be recovered at the time of settlement or through scheduled payments collected by the Fiscal Agent. Requesting organizations must pay for any City expenses for Bond Counsel, Financial Advisor and any similar costs related to any financing, which shall be in addition to the Administrative Fee. The Administrative Fee is to be paid from proceeds of the Bonds or other sources on the date of issuance of the bonds or may be paid to the fiscal agent with each debt service payment. The applicant will be responsible for all costs associated with post-issuance compliance monitoring per this Manual, including the costs of the City in responding to any Internal Revenue Service (IRS) or other legal inquiries regarding the tax-exempt status of the bonds.

The applicant shall covenant in the applicable bond documents to comply with all applicable requirements of the Internal Revenue Code of 1986, as amended (Code), and the applicable Treasury Regulations, including, but not limited to:

- The arbitrage and rebate requirements of Section 148 of the Code; and
- The qualified bonds provisions of Sections 141(e), 142, 143, 144, and 145 of the Code.

The applicant shall be the party responsible for monitoring the private activity or conduit bonds for compliance with such requirements and to remediate non-qualified bonds in accordance with the requirements of the Code and applicable Treasury Regulations. The applicant shall be the party responsible for monitoring compliance with the requirements of Section 148 of the Code, and all other requirements outlined in the Post-Issuance Compliance Policy and Procedures of this Manual.

The first \$10,000,000 in bonding authority annually, the maximum allowed for designation as "bank qualified," will be reserved for City purposes. To preserve its bank qualification authority, the City will only consider issuing these types conduit obligations when its needs have been fully understood. Should the City exceed the bank qualified limit, the borrower in question must pay the City the net present value between the bank qualified and non-bank qualified rates. The City's Financial Advisor shall provide this calculation, if needed.

All applications, supporting materials and documents shall remain the property of the City; and all such materials may be subject to disclosure and/or public review under applicable provisions of State law. Additionally, the applicant shall assist the City with any Minnesota Government Data Practices Act request(s), including paying for any applicable compliance costs determined by the City.

The Finance Department shall report any and all private activity or conduit debt issues in the Annual

Comprehensive Financial Report in accordance with GAAP and shall report any material events with regard to all debt issued by the City, and still outstanding, to the City Council.

Post-Issuance Debt Compliance Policy

The City Council has chosen, by policy, to take steps to help ensure that all obligations will follow all applicable federal regulations. This Post-Issuance Debt Compliance Policy may be amended, as necessary.

The IRS is responsible for enforcing compliance with the Internal Revenue Code (Code) and regulations promulgated thereunder (Treasury Regulations) governing certain obligations (e.g., tax-exempt obligations, Build America Bonds, Recovery Zone Development Bonds and various Tax Credit Bonds). The IRS encourages issuers and beneficiaries of these obligations to adopt and implement a post-issuance debt compliance policy and procedures to safeguard against post-issuance violations.

Post-Issuance Debt Compliance

The City desires to monitor these obligations to ensure compliance with the Code and Treasury Regulations. To help ensure compliance, the City has developed the following Post-Issuance Debt Compliance Policy. The Post-Issuance Debt Compliance Policy shall apply to the obligations mentioned above, including bonds, notes, loans, lease purchase contracts, lines of credit, commercial paper or any other form of debt that is subject to compliance. The Finance Director is designated as the City's agent who is responsible for post-issuance compliance of these obligations.

The Finance Director shall assemble all relevant documentation, records and activities required to ensure post-issuance debt compliance as further detailed in corresponding procedures. At a minimum, the Post-Issuance Debt Compliance Procedures for each qualifying obligation will address the following:

- General post-issuance compliance;
- Proper and timely use of obligation proceeds and obligation-financed property;
- Arbitrage yield restriction and rebate;
- Timely filings and other general requirements;
- Additional undertakings or activities that support the items listed above;
- Continuing Disclosure Obligations;
- Maintenance of proper records related to the obligations and the investment of proceeds of obligations; and
- Other requirements that become necessary in the future.

The Finance Director shall apply the Post-Issuance Debt Compliance Procedures to each qualifying obligation and maintain a record of the results. Further, the Finance Director will ensure that the Post-Issuance Debt Compliance Policy and Procedures are updated on a regular and as needed basis.

The Finance Director, or any other individuals responsible for assisting the Finance Director in maintaining records needed to ensure post-issuance debt compliance, are authorized to expend funds as needed to attend training or secure use of other educational resources for ensuring compliance such as consulting, publications, and compliance assistance.

Most of the provisions of this Post-Issuance Debt Compliance Policy are not applicable to taxable governmental obligations unless there is a reasonable possibility that the City may refund their taxable governmental obligation, in whole or in part, with the proceeds of a tax-exempt governmental obligation. If this refunding possibility exists, then the Finance Director shall treat the taxable governmental obligation as if such issue were an issue of tax-exempt governmental obligations and comply with the requirements of this Post-Issuance Debt Compliance Policy.

Private Activity or Conduit Bonds

The City may issue tax-exempt obligations that are qualified “private activity” bonds because either (1) the bonds finance a facility that is owned by the City but used by one or more qualified 501(c)(3) organizations, or (2) the bonds are so-called “conduit bonds”, where the proceeds are loaned to a qualified 501(c)(3) organization or another private entity that finances activities eligible for tax-exempt financing under federal law, such as certain manufacturing projects and certain affordable housing projects. Prior to the issuance of either of these types of bonds, the Finance Director shall take steps necessary to ensure that such obligations will remain in compliance with the requirements of this Post-Issuance Debt Compliance Policy.

In a case where compliance activities are reasonably within the control of a private party (i.e., a 501(c)(3) organization or conduit borrower), the Finance Director may determine that all or some portion of compliance responsibilities described in this Post-Issuance Debt Compliance Policy shall be assigned to the relevant party. In the case of conduit bonds, the conduit borrower will be assigned all compliance responsibilities other than those required to be undertaken by the City under federal law. In a case where the Finance Director is concerned about the compliance ability of a private party, the Finance Director may require that a trustee or other independent third party be retained to assist with record keeping for the obligation and/or that the trustee or such third party be responsible for all or some portion of the compliance responsibilities.

The Finance Director is additionally authorized to seek the advice, as necessary, of bond counsel and/or its financial advisor to ensure the City follows this Post-Issuance Debt Compliance Policy. For additional information regarding other private activity bonds, please see the Private Activity or Conduits Bonds Policy section of this Manual.

Post-Issuance Debt Compliance Procedures

The Post-Issuance Debt Compliance Policy applies to qualifying debt obligations issued by the City. As directed by the adoption of the Post-Issuance Debt Compliance Policy, the Finance Director of the City will perform the following Post-Issuance Debt Compliance Procedures for all of the City’s outstanding debt.

General Post-Issuance Compliance

These procedures provide written regulations when more than one party is responsible for ensuring compliance. These procedures also ensure training and/or educational resources for post-issuance compliance have been approved and obtained.

The Finance Director understands that there are options for voluntarily correcting failures to comply with post-issuance compliance requirements, such as remedial actions under Section 1.141-12 of the Treasury Regulations and the ability to enter into a closing agreement under the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31 (VCAP Program).

General Recordkeeping

The responsible parties shall retain records and documents for the obligation and all obligations issued to refund the obligation for a period of at least seven years following the final payment of the obligation (or if such obligation is refunded, the final payment of the refunding bond) unless otherwise directed by the City's bond counsel.

The responsible parties shall also retain both paper and electronic versions of records and documents for the obligation. General records and documentation to be assembled and retained:

- Description of the purpose of the obligation (referred to as the project) and the State statute authorizing the project;
- Record of tax-exempt status or revocation of tax-exempt status, if applicable;
- Any correspondence between the City and the IRS;
- Audited financial statements;
- Bond transcripts, official statements, and other offering documents of the obligation;
- Minutes and resolutions authorizing the issuance of the obligation;
- Certifications of the issue price of the obligation;
- Any formal elections for the obligation (i.e., election to employ an accounting methodology other than the specific tracing method);
- Appraisals, demand surveys, or feasibility studies for property financed by the obligation;
- Documents related to governmental grants, associated with construction, renovation or purchase of property financed with the obligation; and
- Reports of any prior IRS examinations of the City or the City's obligation.

Arbitrage Yield Restriction and Rebate Recordkeeping

The following investment and arbitrage documentation shall be assembled and retained.

- An accounting of all deposits, expenditures, interest income and asset balances associated with each fund established in connection with the obligation. This includes an accounting of all monies deposited into the Debt Service Account to make debt service payments on the obligation, regardless of the source derived.
- Statements prepared by Trustee or Investment Provider.
- Documentation of at least quarterly allocations of investments and investment earnings to each obligation (i.e., un-commingling analysis).
- Documentation for investments made with obligation proceeds, such as:

- Investment contracts (i.e., guaranteed investment contracts);
- Credit enhancement transactions (i.e. bond insurance contracts);
- Financial derivatives (i.e., swaps, caps);
- Bidding of financial products (i.e., investments acquired with obligation proceeds are purchased at fair market value); and
 - Three bids for open market securities needed in advance refunding escrows).
- Computations of the arbitrage yield.
- Computations of yield restriction and rebate amounts including but not limited to:
 - Compliance in meeting the "Temporary Period from Yield Restriction Exception" and limiting the investment of funds after the temporary period expires;
 - Compliance in meeting the "Rebate Exception;"
 - Qualifying for the "Small Issuer Exception;"
 - Qualifying for a "Spending Exception;"
 - 6-Month Spending Exception;
 - 18-Month Spending Exception;
 - 24-Month Spending Exception;
 - Qualifying for the "Bona Fide Debt Service Fund Exception;" and
 - Quantifying arbitrage on all funds established in connection with the obligation in lieu of satisfying arbitrage exceptions, including Reserve Funds and Debt Service Funds.
- Computations of yield restriction and rebate payments.
- Timely Tax Form 8038-T filing, if applicable.
 - Remit any arbitrage liability associated with the obligation to the IRS at each five year anniversary date of the obligation, and the date in which the obligation is no longer outstanding (redemption or maturity date), whichever comes sooner, within 60 days of said date.
- Timely Tax Form 8038-R filing, if applicable.
- Procedures or guidelines for monitoring instances where compliance with applicable yield restriction requirements depends on subsequent reinvestment of obligation proceeds in lower yielding investments (e.g., reinvestment in zero coupon SLGS).

Expenditure and Asset Documentation to be Assembled and Retained

Documentation of allocations of obligation proceeds to expenditures (i.e., allocation of proceeds to expenditures for the construction, renovation or purchase of facilities owned and used in the performance of exempt purposes).

- Such allocation will be done not later than the earlier of:
 - 18 months after the later of the date the expenditure is paid, or the date the project, if any, that is financed by the tax-exempt bond issue is placed in service; or
 - 60 days after the earlier of the fifth anniversary of the issue date of the tax-exempt bond issue, or the date 60 days after the retirement of the tax-exempt bond issue.
- Documentation of allocations of obligation proceeds to issuance costs.
- Copies of requisitions, draw schedules, draw requests, invoices, bills, and cancelled checks related to obligation proceed expenditures during the construction period.

- Copies of all contracts entered into for the construction, renovation or purchase of facilities financed with obligation proceeds.
- Records of expenditure reimbursements incurred prior to issuing bonds for facilities financed with obligation proceeds (i.e., Declaration of Official Intent/Reimbursement Resolutions including all modifications).
- List of all facilities and equipment financed with obligation proceeds.
- Depreciation schedules for depreciable property financed with obligation proceeds.
- Documentation that tracks the purchase and sale of assets financed with obligation proceeds.
- Documentation of timely payment of principal and interest payments on the obligation.
- Tracking of all issue proceeds and the transfer of proceeds into the debt service fund as appropriate.
- Documentation that excess earnings from a Reserve Fund is transferred to the Debt Service Fund on an annual basis. Excess earnings are balances in a Reserve Fund that exceed the Reserve Fund requirement.

Miscellaneous Documentation to be Assembled and Retained

Ensure that the project, while the obligation is outstanding, will avoid IRS private activity concerns.

- The Finance Director shall monitor the use of all obligation-financed facilities in order to: determine whether private business uses of obligation-financed facilities have exceeded the de minimus limits set forth in Section 141(b) of the Code as a result of sale of the facilities (including sale of capacity rights, leases and subleases of facilities, including easements or use arrangements for areas outside the four walls, (e.g., hosting of cell phone towers), leasehold improvement contracts, licenses, management contracts in which the City authorizes a third party to operate a facility, (e.g., cafeteria), research contracts, preference arrangements (in which the City permits a third party preference, such as parking in a public parking lot), joint ventures, limited liability companies or partnership arrangements, output contracts or other contracts for use of utility facilities (including contracts with large utility users), development agreements which provide for guaranteed payments or property values from a developer, grants or loans made to private entities (including special assessment agreements), naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons; and determine whether private security or payments that exceed the de minimus limits set forth in Section 141(b) of the Code have been provided by nongovernmental persons with respect to such obligation-financed facilities.
- The Finance Director shall provide training and educational resources to any City staff that have the primary responsibility for the operation, maintenance, or inspection of obligation-financed facilities with regard to the limitations on the private business use of obligation-financed facilities and as to the limitations on the private security or payments with respect to obligation-financed facilities.
- The Finance Director shall undertake the following with respect to the obligations:
 - An annual review of the books and records maintained by the City with respect to such obligations; and
 - An annual physical inspection of the facilities financed with the proceeds of such

obligations, conducted by the Finance Director with the assistance of any City staff who have the primary responsibility for the operation, maintenance, or inspection of such obligation-financed facilities.

- Changes in the project that impact the terms or commitments of the obligation are properly documented and necessary certificates or opinions are on file.

Additional Undertakings and Activities that Support Above Sections

The Finance Director will notify the City's Bond Counsel, Financial Advisor and arbitrage provider of any survey or inquiry by the IRS immediately upon receipt (usually responses to IRS inquiries are due within 21 days of receipt). Such IRS responses require the review of the above-mentioned data and must be in writing. As much time as possible is helpful in preparing the response).

The Finance Director will consult with the City's Bond Counsel, Financial Advisor and arbitrage provider before engaging in post-issuance credit enhancement transactions (i.e., bond insurance, letter of credit, or hedging transactions).

The Finance Director will monitor all "qualified tax-exempt debt obligations" within the first calendar year to determine if the limit is exceeded, and if exceeded, will address accordingly. For tax-exempt debt obligations issued during years 2009 and 2010, the limit is \$30,000,000. (The limit was \$10,000,000 prior to 2009. In 2011 and thereafter, it will remain at \$10,000,000 unless changed by the Federal government). During this period, the limit also applies to pooled financings of the governing body and provides a separate \$30,000,000 for each 501 (c)(3) conduit borrower(s).

Comply with Continuing Disclosure Requirements

If applicable, the timely filing of annual information agreed to in the Continuing Disclosure Certificate; or give notice of any Material Event, as required within the SEC Rule 15c2-12, as amended. Identify any post-issuance change to terms of bonds which could be a "reissuance" under applicable Treasury regulations.

The Finance Director will consult with the City's Bond Counsel prior to any sale, transfer, change in use or change in users of obligation-financed property, which may require "remedial action" under applicable Treasury Regulations or resolution pursuant to the VCAP Program. A remedial action has the effect of curing a deliberate action taken by the City that results in satisfaction of the private business test or private loan test. Remedial actions under Section 1.141-12(d)(e) and (f) include the redemption of non-qualified bonds and alternative uses of proceeds or the facility (i.e. use for a qualified purpose instead).

The Finance Director will ensure that the appropriate tax form for federal subsidy payments is prepared and filed in a timely fashion for applicable obligations (i.e. Build America Bonds).

Compliance with Future Requirements

The responsible parties shall take measures to comply with any future requirements issued beyond the date of these Post-Issuance Debt Compliance Procedures, which are essential to ensuring compliance with the applicable state and federal regulations.

Procurement

To ensure that all City expenditures are lawful, the City shall:

- Maintain strict compliance with applicable Federal regulations, State laws, and City ordinances and Charter provisions; and
- Establish procedures to protect the City from undue liability or other concerns.

Additionally, this section of this Manual outlines the proper procedures for procurement and supersedes all previous policies and practices concerning the purchase of goods and/or services by the City.

Purchasing Policy

This section of the Manual shall meet the following objectives:

- To ensure that tax and rate payer supported expenditures provide for cost-effective and efficient acquisition of goods and services;
- To establish uniform procurement processes for all staff and all departments;
- To ensure City expenditures are appropriately classified in the City's financial records; and
- To follow Minnesota Statute § 471.345 as it relates to the purchase of supplies, materials, equipment, or the rental thereof, or the construction, alteration, repair, or maintenance of real or personal property.

Responsibility

Pursuant to Section 6.05 of the Charter, the City Manager shall be the Chief Purchasing Agent of the City. In that capacity, the City Manager may establish such policies and procedures to make purchases on behalf of the City and its component units. The administration, review and supervision of such purchasing shall be delegated to the Finance Director generally and the respective Department Director specifically, unless authorized elsewhere in this Manual.

The City has a decentralized purchasing system whereby individual departments are responsible for making their own purchases. Exceptions including the following types of purchases.

- Technology (e.g., hardware, software) must be approved by the Information Technology Division Manager;
- Vehicles and major equipment must be approved by the Fleet Services Manager; and
- Building maintenance and improvements must be approved by the Facilities Manager.

The City will purchase supplies, equipment, and services best suited to the specific needs of the City in as economical a means as possible, including:

- The City will purchase EnergyStar certified equipment and appliances if possible;
- The City will purchase paper containing at least 30% post-consumer recycled content, if possible; and
- The City will purchase recyclable or compostable consumable goods when feasible.

The City will promote fair competition among bidders and will comply with all statutes and regulations of the City, State, and Federal government that may pertain to the purchase of supplies, equipment, and services by a municipal entity.

Purchase Orders

Purchase orders may be used for any purchase. In instances where purchase orders are used, the following procedures are set forth:

- The vendor name, mailing address and contact information is required;
- A sufficient description and exact quantities of the respective purchase;
- A calculation of total cost, including applicable tax, shipping and handling charges;
- In the instance where exact costs are unknown, an estimate is acceptable;
- In the instance where quotes are required, they must be attached;
- The source of funding and applicable expenditure code for the respective purchase; and
- The purchase order shall be completed and signed prior to the respective purchase.

All purchases requiring a purchase order must be procured in writing. All contracts and similar agreements are subject to review by the City Attorney, City Manager and/or Finance Director.

Uniform Municipal Contracting Law

The City will follow procedures as set forth in Minnesota Statute § 471.345. Purchases should not be separated into smaller components in order to eliminate an authorization threshold requirement. Labor and materials may be separated to properly calculate sales and use tax.

For the purchase of supplies, materials or equipment estimated to exceed \$25,000, the City must consider the availability, price, and quality of the supplies, materials, or equipment available through the State of Minnesota's cooperative purchasing venture (CPV), or another approved CPV, before purchasing through another source. The Finance Department will maintain a list of approved CPVs.

Purchases up to \$25,000. If the amount of the purchase is not estimated to exceed \$25,000, the purchase may be made by either obtaining bids, quotes, through a CPV with another government entity or consortium or simply buying the item on the open market. If the City chooses to obtain quotes, it must, as far as practicable, obtain at least two quotes and keep them on file for at least one year after their receipt. If the City decides to solicit sealed bids, requirements of the bidding process must be followed and cannot change the process midway through.

Purchases over \$25,000 and up to \$174,999. If the amount of the purchase is estimated to exceed \$25,000 but not to exceed \$174,999, the purchase may be made either through a CPV with another government entity or consortium or upon sealed bids, by obtaining two or more quotations for the purchase when possible, and without advertising for bids. Products or services quoted shall be the same or similar and of comparable quality from each vendor. The City must consider the availability, price and quantity of supplies, materials or equipment available through the state's CPV before purchasing from another source. All quotations obtained shall be kept on file for a period

of at least one year after their receipt.

Purchases \$175,000 and Above. If the amount of the purchase is estimated to exceed \$175,000, sealed bids shall be solicited by public notice in the manner and subject to the requirements of the law governing purchases by the City. The City must consider the availability, price and quality of supplies, materials or equipment available through the state's cooperative purchasing venture before purchasing from another source. If an approved CPV is in place, bids are not needed. All bids obtained shall be kept on file for a period of at least one year after their receipt.

State law defines what types of agreements amount to a "contract" for purposes of applicability of the uniform municipal contracting law and provides cities the option to use the "best value alternative" or "construction manager at risk alternative" for certain types of contracts, including those for construction, alteration, repair, or maintenance work.

The various requirements of the competitive bidding process are beyond the scope of this Manual, and departments meeting this threshold should consult the Finance Department before beginning the purchasing process.

Professional Services. Contracting for professional services, such as those provided by engineers, lawyers, architects, accountants, and other services requiring technical, scientific, or other professional training, when competitive bidding is not required, shall be the primary responsibility of the Department, with purchasing oversight by the Finance Director and in compliance with this Manual.

Federal Grant Programs Purchasing Guidelines

For purchases under Federal grant programs, two written quotes are needed for purchases greater than \$10,000. Multiple price or rate quotations must be obtained from an adequate number of qualified sources (i.e., two or more) for purchases greater than this micro-purchase threshold (2 CFR 200.320(b)). Purchasers should familiarize themselves with requirements of purchases made under grant programs prior to any expenditures (e.g., Davis-Bacon Act, Buy American Provisions) and contact the Finance Department with any questions

For all contracts for goods or services above the small purchase threshold, the City should document its review of the excluded parties list (see <https://www.sam.gov>) to ensure that certain parties, suspended and/or debarred or otherwise excluded or ineligible contractors are not contracted with when using federal or state funds.(2 CFR 200.213). Contractors that apply or bid for an award exceeding \$100,000 must file the certification required by the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352).

All purchases for construction projects using federal dollars in excess of \$2,000 are required to follow the Davis-Bacon Act and related federal regulations concerning labor standards applicable to federally financed contractors.

The process should ensure fair and open competition and include affirmative steps to assure that

minority businesses, women's enterprises and other disadvantaged businesses are solicited and used whenever possible (CFR 200.321).

Exceptions

The City may contract for the purchase of supplies, materials or equipment without regard to the competitive bidding requirements of this Purchasing Policy if the purchase is through the State of Minnesota's CPV, a national municipal association's purchasing alliance or cooperative created by a joint powers agreement that purchases items from more than one source on the basis of competitive bids or competitive quotations. The Finance Director shall approve and maintain a list of authorized CPVs.

Other exceptions may include: professional services, insurance contracts, purchases from other government agencies, real estate, sole source vendors and others as defined by Minnesota Statute § 471.345.

Best Value Alternative. Minnesota Statute § 412.311 allows the City to use a "Best Value" alternative instead of awarding the bid to the lowest responsible bidder. The various requirements of the Best Value Alternative process are beyond the scope of this Manual, and departments interested in this approach should consult the Finance Department before beginning the purchasing process. Staff interested in this purchasing alternative must receive appropriate training, as determined by the Finance Director.

Authorization and Compliance

Per Section 6.05 of the Charter, "All purchases on behalf of the City shall be made and all contracts shall be let by the City Manager, or the City Manager's designee(s), provided the City Council has appropriated sums necessary for the contract or purchase, and the amount of the purchase or contract does not exceed that required for competitive bids as established by state statute. Except for those purchase or contracts subject to the authority of the City Manager as set forth herein, all bonds, contracts, conveyances, real estate purchases and sale agreements, and similar instruments shall be approved by the City Council and signed by the Mayor and City Manager, or the City Manager's designee(s), and shall be executed in the name of the City."

The City Manager, or their designee, may authorize routine expenditures that are already specifically adopted and identified by the annual budget (e.g., large equipment replacement), assuming those expenditures do not exceed the authorized amount appropriated by the budget.

The following table outlines the various thresholds and the authority level required for all purchases regardless of the type (e.g., capital improvement, professional service).

Purchase Amount	Initial Approval		Final Approval
	Budgeted	Unbudgeted	
Up to \$9,999	Division Manager	Department Director	Department Director
\$10,000 to \$24,999	Division Manager	Finance Director	Department Director

\$25,000 to \$174,999	Department Director	Finance Director	City Manager
\$175,000 or greater	Department Director	City Manager	City Council

Any purchase or project using sealed bids shall be presented to the City Council for review and approval if it exceeds \$175,000; no project activities may commence until after such approval. Upon approval, the respective Department Director may authorized applicable expenditures related to the approved bid or contract without regard for the thresholds listed in the above table, assuming such approval would not exceed the value of the bid or contract, or exceed the budget authorized by the City Council. In both of those situations, the thresholds outlined in this Manual shall apply.

In the event of a change order that increases the total cost of the purchase, the thresholds listed immediately above shall also apply, assuming the amount may be accommodated through existing budget authority or by a budget revision outlined in the CIP Policy of this Manual. The City Council must also approve any negative changes order exceeding \$175,000.

Any procurement transaction made on behalf of the City that is not in compliance with the established policies and procedures shall be deemed unauthorized. Employee reimbursement may be required for any purchases not in compliance with this policy, pursuant to Section 7.06 of the Charter.

Payment Procedures

In accordance with Minnesota Statute § 471.425, the City has 35 days from receipt of the invoice to process payment. If an invoice is incorrect in any way, the City must notify the vendor within 10 days of the date of receipt. Department Directors should notify the Finance Department promptly of any invoices in dispute and the dispute should be documented on the invoice or with a memorandum accompanying the invoice.

The respective Department Director shall assign specific staff to provide the appropriate account codes to ensure the accurate recording of expenditures in the City's financial systems. As outlined above, the applicable Division Manager shall approve any purchases less than \$25,000, while the applicable Department Director shall approve any purchases greater than or equal to \$25,000. The respective party will be responsible for both the accurate recording and lawful nature of the purchase in question.

Certain routine transactions as defined by the Finance Director are excluded from Department Director and/or City Manager review and approval. Such transactions may include but are not limited to: salaries and wages; health insurance and similar benefit premiums; property and casualty insurance premiums; utility payments; and applicable taxes.

All payments shall be summarized within a Claims List as required by the City Charter and Minnesota Statute § 412.271, which will be presented to the City Council at their regularly scheduled meetings. Once the Claims List has been approved by the City Council, the Finance Department will release payment(s) to the vendor.

In some instances, payments may need to be released prior to City Council approval. Such payments will be authorized at the discretion of the Finance Director and will be presented to the City Council within the Claims List at the next scheduled regular City Council meeting. The Finance Director may issue checks or other forms of payment for the following types of claims without prior City Council approval:

- Salaries of regular employees;
- Overtime of regular employees, if approved by the respective Department Director;
- Salaries of temporary employees, if approved by the respective Department Director;
- Health insurance and similar benefits authorized by the City Council;
- Utility bills or invoices for regular City operations;
- Construction permits and escrows;
- Early payment discounts and to avoid fees and penalties;
- Property and casualty insurance payments;
- Payments to the City (i.e., one fund to another fund);
- Petty cash items up to \$20;
- Flat rate monthly auto allowances;
- Postage, postage due or cash-on-delivery items;
- Advances to employees for the cost of attending out-of-state conferences, not to exceed \$500;
- Registration and other expenses for local conferences;
- Reimbursement to an employee for clothing allowance;
- Claims approved by the City Council as a separate agenda item (e.g., bids, contracts, estimates);
- Fixed charges that have been previously incurred (e.g., rent payments, payments on bonds, contracts for deeds);
- Investments and investment related expenditures and transfers;
- Payroll taxes and other liabilities withheld from employees' wages, and the corresponding City paid benefits;
- Contracted inspectors that maintain an agreement with the City;
- Softball, basketball, and other sporting officials contracted for park and recreation activities;
- Refunds of deposits and escrows being held by the City; and
- Other reasonable transactions to affect the proper function of the City.

Conflicts of Interest

Employees are required to provide notice to the Finance Director of any conflicts of interest prior to entering into transactions on behalf of the City. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if they have a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediately family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has financial or other interest in or a tangible personal benefit from a firm considered for a contract (Minnesota Statute § 471.87 – § 471.88).

No purchase orders, contracts or service agreements shall be given to an employee of the City

or to a partnership or corporation of which an employee is a major stockholder or principal. No employee shall enter into the relationship with a vendor where the employee's actions are, or could reasonably be viewed as, not in the best interest of the City. If any employee becomes involved in a possible conflict of interest, the employee shall disclose the nature of the possible conflict to his or her supervisor and to the Finance Director. The Finance Director will promptly notify the individual in writing of an approval or disapproval of the activity. If disapproved, the employee shall remove themselves from the conflict situation.

Acceptance of Gifts and Gratuities

No member of the City Council, official or employee may accept any gift or gratuity in any size under circumstances in which it could be reasonably thought to influence the performance of their official duties or appears to be a reward for any official action of their part. Employees responsible for making purchasing decisions for the City may not accept, directly or indirectly, any gifts, favors, privileges, or employment from current or prospective City vendors.

Emergency Procurement

Under the Emergency Management Act (Minnesota Statute § 12.37, Act), the City has the authority to make purchases or enter into contracts during emergencies without following many of the normally required procedures. The Emergency Management Act defines an "emergency" as an unforeseen combination of circumstances that calls for immediate action to prevent a "disaster" from developing or occurring.

The Act defines a "disaster" as a situation that creates an actual or imminent serious threat to the health and safety of persons, or a situation that has resulted or is likely to result in catastrophic loss to property or the environment, and for which traditional sources of relief and assistance within the affected area are unable to repair or prevent injury or loss.

In the event of an emergency or disaster, the City Council has granted authority to the City Manager, or their designee, to make emergency purchases. At the next regular scheduled City Council meeting, the City Council will approve the respective purchase(s) via a resolution declaring the emergency and describing the reasons necessitating the immediate action for protection of the health, safety or welfare of its citizens. All such expenditures shall be consistent with by Section 7.08 of the Charter

If practicable, the Department Director and/or City Manager should consult the City Attorney and Finance Director prior to any expenditures under the Emergency Management Act, if possible.

Sole Source Procurement

Sole source purchases may be made if they comply with at least one of the following:

- Items or services under patent or copyright held by a single vendor and item or service possesses or has capabilities critical to use;
- Item or service possesses a unique function or capability critical in the use of the item or service and not available from any other sources;

- The purchase is for equipment associated with use of existing equipment where compatibility is essential for integrity of results;
- The purchase is for replacement parts needed for repair of existing equipment where compatibility with equipment from the original manufacturer is paramount;
- The purchase is for accessories sought for enhancement of existing equipment where compatibility with equipment from the original manufacturer is paramount;
- The purchase is for technical services associated with the assembly, development, installation, or servicing of equipment of a highly technical or specialized nature;
- Additional item, service, or work required, but not known to have been needed when the original order was placed with vendor and it is not feasible or practicable to contract separately for the additional need; and/or
- The purchase is exclusively compatible with an existing piece or brand of equipment and is only available from one vendor.

Sole source purchases must still follow the purchase process required based on the amount being purchased. For example, if the purchase is expected to exceed \$175,000, a competitive bidding process must be followed even if the expectation is that only one bid will be received.

Bid Protest

The City recognizes the need to review and resolve complaints about its purchasing practices and procedures and has adopted this procedure to provide for any complaints. Any actual or prospective vendor or contractor who is reasonably aggrieved in connection with the solicitation or award of the contract may protest to the Finance Director per the following procedure:

- Each protest must be in writing and delivered by a certified letter to the Finance Director within five business days of the City's notice of award and must include:
 - A notice of protest;
 - A statement of facts and the reasons for the protest;
 - All supporting documentation;
 - Address all correspondence to: Bid Protest, Finance Director, City of Fridley 7071 University Avenue Northeast, Fridley, MN 55432.
- As soon as a bid protest is received, all award activity will be suspended. The applicable Department Director(s) will gather all relevant information about the solicitation, evaluation, and award of the bid and provide it to the Finance Director within five business days of being notified of the Bid Protest by the Finance Director.
- The Finance Director, and any applicable staff, will review the information relevant to the solicitation and will decide on the merits of the protest, in a prompt manner but not longer than ten business days after the bid protest was received. The decision will be mailed to the protestor at the address set forth in the bid protest. A copy of the decision will be posted on the City website. All documentation concerning the bid protest and the decision will be retained by the department subject to the protest.
- An appeal of the Finance Director's decision may be in writing and delivered by a certified letter by the protestor to the City Manager within five business days of the release of the decision and must include:
 - A notice of an appeal;

- A statement of the nature and the reasons for the appeal, including claimed errors;
 - All supporting documents; and
 - A deposit to cover the City's cost for determining a bid protest will be made in the form of a certified check payable to the City Treasurer, in an amount determined by the Finance Director.
- The City Manager will deliver the protest and all relevant information about the solicitation, evaluation, and award of the bid to the City Attorney or designee.
 - A Hearing Date will be set by the City Attorney or designee for the appeal to commence, which date should not be later than twenty business days from the notice of appeal. The complainant will be presented with an opportunity to present their case to the City Attorney or designee.
 - Upon the conclusion of the appeal, the City Attorney or designee will issue a decision within twenty business days of the conclusion of the appeal. Staff will track all costs (e.g., wages, expenses) spent in the appeals process. The total cost will be subtracted from the deposit. Any remaining balance will be returned to the vendor. If the appeal is upheld, the total deposit will be returned.

The Finance Director, in their sole discretion, may reject any unreasonable bid protest to prevent the unnecessary delay in the contract award process or to avoid additional cost to the City.

Sales and Use Tax

As a local government, the City remains generally exempt from sales and use tax. As such, staff should refrain from paying sales and use tax on official City transactions. The Finance Director, or their designee, may approve payment of sales and use tax on a case-by-case basis (e.g., staff reimbursement for an emergency expenditure).

Procurement Card Use Policy

Pursuant to Minnesota Statute § 471.382, the City may provide Procurement Cards (P-Cards) to employees that demonstrate a business rationale, such as frequent travel or routine purchasing. The City shall not issue a P-Card for merely for the personal convenience of an employee.

Authorization

Consistent with the delegated authority of the City Manager as the Chief Purchasing Agent, the City may only provide P-Cards upon the request of the respective Department Director. All P-Cards requests must be approved by the Finance Director prior to issuance. Only full-time or part-time regular employees shall be issued P-Cards. All P-Cards shall maintain the following limits, unless otherwise authorized by the Finance Director or their designee:

Staff Level/Position	Transactions		Approval
	Per	Total (Monthly)	
Non-Management	\$500	\$3,000	Division Manager
Division Manager	\$1,000	\$5,000	Department Director
Department Director	\$2,000	\$10,000	City Manager

City Manager	\$5,000	\$25,000	Finance Director
Accounts Payable	\$10,000	\$50,000	Finance Director

User Guidelines and Rules

Each card holder will be responsible for ensuring that purchases made with their card comply with Minnesota Statutes, other sections of this Manual and this Procurement Card Use Policy.

All employees authorized to use a P-Card shall review and sign an acknowledgement of the P-Card Use Policy and a P-Card User Agreement as provided by the financial institution issuing the P-Card, which shall be retained by the Finance Department. The P-Card User Agreement must also be signed by the applicable Department Director. The terms of the P-Card User Agreement are considered a part of this Manual.

P-Card shall be issued in the individual employee's name. The City shall not issue any generic or department-wide P-Cards, nor may any individual possess more than one P-Card account, unless otherwise authorized by the Finance Director. If the City issues a generic P-Card, it must be assigned and held by a supervisor or manager. Additionally, the P-Card must be accompanied by a log, which includes the staff using the card, the vendor name and a description of the purchase included its estimated cost. The generic P-Card must be returned to the supervisor or manager before being used for another transaction.

Employees that do not possess a P-Card shall not retain either physical possession of the P-Card or electronic possession of the corresponding account information. All P-Card use must be approved by the authorized P-Card holder prior to any transaction. Personal use of the City issued P-Card is prohibited.

It is the P-Card holder's responsibility to safeguard the P-Card (and corresponding account information) and protect it from theft and unauthorized use, including, but not limited to:

- Immediately reporting lost cards or unauthorized use to the P-Card company as well as to the Finance Department;
- Promptly returning expired P-Cards to the Finance Department for destruction;
- Keeping the P-Card in a secure location;
- Submitting the appropriate and requested documentation to support purchases and other activity in a timely fashion;
- Taking appropriate precautions when using the P-Card to make purchases; and
- Returning P-Card to the Finance Director upon termination.

The Finance Director, in their sole determination, may revoke the P-Card for any reason. Improper use of the City's P-Card may result in disciplinary action, and cardholders may be held personally responsible for unauthorized purchases, consistent with this Manual and the Charter.

Documentation

The billing statement from the P-Card issuer does not contain sufficient information to document a purchase made. Appropriate documentation is required for all purchases to verify compliance

with this and other City policies.

A copy of the invoice or receipt for payment must be included to verify the amount charged on the P-Card. Receipts from vendors that only list the total charged are not considered sufficient documentation. The receipt must identify all products or services purchased, shipping charges, and sales tax. A printed confirmation of an internet purchase may be sufficient to comply with this requirement. If an invoice is not immediately available, the invoice must be forwarded to the Finance Department as soon as possible. In lieu of an invoice or receipt as described above, the purchasers may sign an affidavit attesting to the purchase.

The City will not be responsible for any financing or interest charges accruing as a result of untimely submission of P-Card receipts and transactions. In any instance where a product or service purchased with a City issued P-Card is returned or canceled the transaction must be refunded to the P-Card account.

Review and Payment

The P-Card holder should sign and approve the overall monthly statement that shall constitute their approval of each individual charge or activity. The applicable supervisor shall review all aspects of the invoice and verifying the validity of the expenditure. The P-Card holder and applicable supervisor shall also be responsible for providing the account coding and description of purchase so that expenditures are appropriately classified in the City's financial records. The applicable supervisor will authorize the expenditure for payment by including a date and signature or electronic approval.

All P-Card statements will be reviewed by the Finance Department for compliance with this Manual and to ensure accurate accounting. Additional documentation may be requested from a P-Card user to ensure such compliance.

When granted, it is the P-Card user's responsibility to submit documentation to the P-Card holder. Ultimately, it is the P-Card holder's responsibility to obtain documentation for all activity. When charges relate to more than one person, the purpose of charges and names of attendees should be noted on the statement.

The City will not use the P-Card account for carrying any debt. The City shall make payment for the entire outstanding balance of the P-Cards and all P-Card purchases shall be made through the City's normal vendor payment process.

No employee of the City shall use the P-Card for cash advances or withdrawals. Under no circumstances may P-Cards be used by non-City employees.

Individual Vendor Procurement or Credit Cards

The City has established charge accounts with a handful of vendors to expedite the purchasing process with those respective vendors. These accounts may or may not have physical cards accompanying them. All sections of this Procurement Card Use Policy are also attributable to the

respective vendor charge accounts.

Travel, Training and Reimbursement Policy

It is the purpose of this Travel and Training Policy to establish adequate internal controls to satisfy IRS regulations, GSA guidelines, State laws, and to provide a guide to prescribe circumstances for travel and training transactions, including reimbursements. This section of the Manual shall apply to all employees.

Guidelines

Generally, the City should apply the following expectations and guidelines when considering travel and training opportunities:

- Whether the employee will be receiving training on issues or topics relevant to the City, their specific job responsibilities, or reasonable promotional opportunity;
- Whether the employee will be meeting or networking with elected officials and/or government employees, both from Minnesota and other states, to exchange ideas on topics relevant to the City;
- Whether the employee will be viewing a facility or function that is similar in nature to one that is currently operating at, or under consideration, by the City where the purpose for the trip is to study the facility or function to return ideas for the consideration by the City;
- Whether the employee has been specifically assigned by the City Council and/or City Manager to visit another government agency for the purpose of establishing a goodwill relationship, such as a "sister-city" relationship;
 - "Sister-city" expenditures are not supported by any statutory authority and the City shall only support such expenditure through donations or gifts by a third-party;
- Whether the employee has been specifically assigned by the City Council and/or City Manager to testify on behalf of the City at the United States Congress or to otherwise meet with federal officials on behalf of the City; and
- Whether the City has sufficient budget authority available to pay for the cost of the trip.

The City shall also consider the following guidelines upon review of any request for travel or training expenditures:

- Efforts should be made to limit the number of employees from a single department that will attend a conference, institute, or training program to avoid excess expenditures;
- Travel and training funds should be utilized in an efficient manner in order to benefit the greatest number of employees possible;
- A demonstration of making essential contacts and/or obtaining significant information that is important to the improved operations and functions of City, and the respective department is essential prior to travel authorization;
- Out-of-state travel must be unquestionably professional in content and should be requested only when a comparable conference cannot be found locally in the same calendar year; and
- Employees are expected to utilize the same car when incurring official expenses that a prudent person would utilize if traveling on personal business.

Authorization

Given the limited resources of the City to support travel and training expenditures, all such costs should be included in an appropriate budget area prior to the travel or training and authorized based on the below table. Additionally, no individual employee shall incur more than \$5,000 annually of travel and training related expenditures, unless authorized by the City Manager.

Amount	Review	Approval
Up to \$1,999	Division Manager	Department Director
\$2,000 or more	Department Director	City Manager

All travel and training arrangements shall be approved by the party listed above at least 10 business days prior to any such commitments and/or expenditures, whenever possible. The City Manager and the respective Department Director shall approve all travel and training activities. The City Manager shall review and approve all travel and training arrangements for all out-of-state travel.

Department Directors may be authorized work time for non-exempt employees for travel out-of-area the day prior to, the day of, and the day following the convention or meeting date(s).

Travel Arrangements and Requirements

Employees shall travel using the most cost-effective and reasonable transportation alternatives. The section below outlines the expectations for the most common forms of transportation. All major travel and training expenditures must be made through a City-issued P-Card, unless otherwise authorized by the Finance Director.

Commercial. Employees may travel in-state and out-of-area by commercial transportation when authorized.

- Air transportation shall be by coach class utilizing the advance reservation rates, when possible;
- Railroad accommodations shall be standard and shall include lower berth or roomette in case of overnight travel; and
- Bus transportation shall be reimbursed for the fare to and from the closest destination (i.e., bus stop) on the most direct route.

City or Personal Vehicle. When traveling in a City vehicle, employees should use a City assigned P-Card for fuel expenses. Due to potential liability considerations, transportation of persons not on official City business is prohibited in City Vehicles.

When personal automobiles are used as a mode of transportation for travel, reimbursement will be reimbursed at the current IRS/GSA mileage reimbursement rate. Payment of mileage will be based on the most direct route from their primary work location (e.g., City Hall, Public Works) to the point of destination. The City is not responsible for damage to personal vehicles while on official

business, as personal vehicles are not covered by the City's insurance policies.

Rental Vehicle. Prior approval by the Department Director is required if it is necessary to rent a vehicle at the travel destination. Pre-payment of a vehicle rental can be made using a P-Card. No personal use of a rental vehicle shall be allowed.

Lodging. Hotel or motel accommodations should be appropriate to the purpose of the trip. Lodging should be chosen based on reasonableness of cost and proximity to the conference, meeting, or training site. Unless previously approved by the City Manager, overnight stays within 70 miles of the City will not be reimbursed. The City Manager, or their designee, shall approve the use of any short-term rental options (e.g., "Airbnb," "VRBO").

Each employee shall be allowed an individual single room. Detailed lodging receipts must be submitted for reimbursement as well as documentation for charges on a P-Card. The receipts must include the nightly room rate and any incidental expenditures. Only incidental costs related to the room charges will be reimbursed. Expenditures that are not deemed reasonable and necessary will not be reimbursed (e.g., hotel room movies, health club fees, dry cleaning cost, personal item costs, use of the "mini-bar").

Business telephone calls and reasonable personal calls incurred during overnight stays are reimbursable. When assigned, a City mobile device should be used for telephone calls.

The individual department will make all arrangements for lodging. The P-Card is the preferred method of payment. Distance from employee lodgings will be considered in order to minimize transportation costs. Employees will retain payment receipts to submit to the Finance Department for reimbursement, if applicable.

International Travel. For domestic travel purposes, the IRS definition of the United States includes the 50 states and the District of Columbia. The purpose of travel outside the United States for City business must be unquestionably professional in content and should only be considered if a similar meeting, conference, or training of similar quality cannot be found within the continental limits of the United States. International travel expenses for business related purposes are deductible, as outlined in the IRS Code Publication 463 (Travel Outside the United States) but may be limited if the travel involves non-business activities. Any travel outside the United States must be approved by the City Manager.

Meal and Incidental Expenditures

The City in principle does not pay for meals and/or refreshments for elected officials, employees, the general public and/or vendors, and will use the utmost care as related to the expenditure of public funds. Funds will not be expended for any purpose which is specifically forbidden by Federal regulation, State law, City ordinances or policies. Expenditures made under this section shall be approved, authorized and documented according to established procedures.

For same-day travel, training or business meetings, meals will be reimbursed for the actual amount

spent and will require an itemized receipt. The use of a P-Card is encouraged, when possible. For meals involving multiple individuals, the documentation provided for reimbursement or P-Card documentation shall list all persons attending and participating in the meal(s). Additionally, the City shall not reimburse any personal expenditures, such as meals, from any petty cash funds as required by Minnesota Statute § 412.271.

The City will not reimburse or support the cost of any meals already provided as part of a conference, meeting and/or training, unless the employee maintains a bona-fide dietary restriction(s). The City may request documentation of any such restriction(s).

Expenditures associated with alcoholic beverages shall not be purchased with a P-Card or reimbursed by the City, nor shall that City pay or reimburse for any activities associated with a political party or similar political activities. For additional guidance and restrictions on meal and related expenditures, please refer to the Public Purpose Expenditure Policy section of this Manual.

Per Diem. The per diem allowance is a daily payment for meals and related incidental expenses when overnight travel accommodations are necessary, in accordance with published federal per diem rates instead of receipt-based reimbursement. An employee may claim an amount not to exceed the allowable per diem rate in accordance with the Standard Federal Per Diem Rate Schedule (Schedule) in effect at the time of travel. A City assigned P-Card may not be used to pay for meal and incidental expenditures when per diem is claimed. The per diem allowance is separate from lodging, transportation and other miscellaneous expenses. The per diem allowance covers all charges, including taxes and service charges where applicable for:

- **Meals.** Expenditures for breakfast, lunch, dinner and snacks as well as corresponding tips and taxes. For a City reimbursed meal, a tip shall not exceed 15%, and shall not be permissible if gratuity is already included in the bill.
 - In the event an approved training or conference event is more than one day in duration, the maximum reimbursement will not exceed the daily per diem rates set annually by the Schedule for meals and incidentals for the area.
 - Per IRS regulation, the first and last calendar day of travel is calculated at 75% (e.g., if the daily Per Diem is \$50, then the days of travel are \$37.50).
 - When an event encompasses a full or partial day, employees may spend the daily allowance among the applicable meals, at their discretion, unless meals are included as part of the event registration. In that case, the funds allotted for that meal cannot be used or reimbursed.
 - For partial days, the meal allowance will not exceed the amounts set annually by the Schedule for meals and incidentals separately for breakfast, lunch, or dinner.
 - Breakfast reimbursements may be claimed if the employee leaves their temporary or permanent work location before 6:00 a.m. or is away from home overnight.
 - Lunch reimbursements may be claimed if the employee is in traveling more than a total of 70 miles away from their temporary or permanent work location.
 - Dinner reimbursements may be claimed only if the employee is away from

their temporary or permanent work location until after 7:00 p.m. or is away from home overnight.

- Employees may occasionally be in the position of having to provide a meal for other persons who have official business with the City. In addition, receipts for these meals must include the name of each person attending the meal along with a description of the public purpose/benefit of the meeting.
- **Incidental Expenditures.** Fees for taxis or similar services, parking, as well as reasonable tips for porters, baggage carriers, bellhops and hotel maid service, associated with travel while on official City business will be reimbursed at actual cost. Receipts, if possible, shall be submitted for reimbursement.

Advances and Reimbursements

The City will pay or reimburse for all travel and training costs that are both reasonable and necessary. In accordance with Minnesota Statutes and when a situation warrants it, a cash advance may be issued prior to departure with the approval of the Finance Director. Such requests will be considered an exception to normal procedures.

Only claims for accommodations, goods and services actually incurred by the employee with corresponding documentation, such as itemized receipts or invoices shall be reimbursed. If an employee opts to receive the per diem reimbursement for their travel related meal and incidental expenditures, receipts and other documentation shall not be required. Payment of the reimbursement shall only be authorized upon approval of the Travel Expenditure Report, which must be submitted after each travel or training event.

If an employee travels with their significant other and/or immediate family members on an official City business trip, the expenditures attributable to them (e.g., travel, meals, lodging) shall not be an authorized expenditure of the City nor shall they be subject to reimbursement. The City shall pay or reimburse all travel and training expenditures at cost necessary to accommodate the employee only.

Travel must be by the most direct or normally traveled route unless approved in advance by the respective Department Director. Reimbursement will be limited to the cost of travel by direct route or on an uninterrupted basis, as determined by the Finance Department. The elected official or employee will be responsible for any additional cost exceeding the public purpose related expenditures.

Travel plans involving expenses that do not require overnight travel accommodations will be reimbursed based on actual cost substantiated by appropriate receipts. The employee is entitled to reimbursement of meal expenses after submitting actual receipts. No reimbursement is authorized if meals are provided during the meeting or event. When available, the assigned City P-Card should be used for these types of activities. This includes training or meeting within 60 miles from the City.

It shall be the responsibility of the elected official or employee to:

- Maintain accurate travel, training, and reimbursement records;
- Make a conscious effort to minimize expenses while maintaining a reasonable level of comfort and convenience; and
- Request reimbursement in an accurate and timely manner, typically 20 business days or less.

Employees who have announced their intention to resign or retire, are involuntarily terminated, or in some disciplinary related status, will not be eligible for travel or training under this Travel, Training and Reimbursement Policy. The purposeful falsification of travel documents and expenditure reporting may result in disciplinary action, up to and including involuntary termination.

Personal Rebates and Rewards

Employees and elected officials shall not use their personal or private funds for travel and/or training related costs in an effort to accrue private benefit through rewards program and other incentives offered by their personal credit card(s). Additionally, the City shall not reimburse an employee for any expenditure originally made using rewards programs offered by their personal credit card (e.g., coupons, discounts, points, "frequent flyer miles")

Elected Officials

Similar to employees, this Travel, Training and Reimbursement Policy recognizes the need and value of elected officials to travel both in-state and out-of-state for official duties, such as conferences, events, trainings, and other assignments. Generally, elected officials shall be subject to the same rules and regulations applied to employees. However, elected officials shall also be subject to the following considerations, which are consistent with Minnesota Statute § 471.661.

Elected Official Guidelines. The conference, event, training, workshop or other assignment shall be approved in advance by the City Manager, and mentioned at an open, regularly scheduled meeting at least 10 business days before the occasion, and must include an estimate of the cost of the travel and training.

Within 30 days of their return from the travel and training, the elected official(s) shall make an oral report at an open, regular meeting of City Council regarding their activities. The elected official(s) shall also provide any information or materials obtained during the conference, event, training or workshop to the City Manager for distribution to employees or the City Council upon request.

The City shall make payments in advance for airfare, lodging and registration as approved by the City Manager. All other payments shall be made as reimbursements or per diem payments per the Schedule to the elected officials.

Elected officials who have announced their intention to resign, not to seek re-election, or who have been defeated in an election will not be eligible for travel or training under this Travel, Training and Reimbursement Policy. Unless duly noticed and authorized by the City Manager, a quorum of the City Council shall not travel or train together.

The City Manager may make exceptions to the Travel, Training and Reimbursement Policy depending upon circumstances unique to the trip and/or elected officials and employee.

Donations

Surplus Property Policy

The City is committed to managing surplus property, such as used furniture and equipment, in a manner that is fiscally responsible, allows for options to reduce harmful environmental impacts, and promotes the City's philosophy of reduce-reuse-recycle. This Surplus Property Policy establishes a procedure for the sale or disposal of surplus equipment. It also facilitates the removal of surplus property, promotes alternative uses, and reduces the City's storage burden.

Any item disposed of in a manner designed to generate additional revenue (e.g., auction, trade-in) to support the cost of its replacement shall not be considered surplus equipment or property within the meaning of this section of the Manual.

This Surplus Property Policy is also in accordance with Minnesota Statutes Sections 15.054, 412.211, 471.345, and 471.3459 and the Charter. It applies to all City departments that generate Surplus Equipment and governs the actions of all elected official and employees.

Definitions

For the purposes of this section the Manual, the following terms and phrases shall be defined as follows:

- City, means the City of Fridley, Minnesota;
- City Council, means the governing body of the City;
- Disclaimer of Warranties Form, means the form which must be signed by persons or entities acquiring the City's Surplus Equipment or Surplus Property for uses other than disposal or recycling;
- Donation, means to contribute, donate, or give Surplus Equipment at no cost to a Nonprofit Organization that serves a public purpose and benefits its community as a whole;
- Eligible Organization, means a Nonprofit Organization serving one or more of the following functions: cultural, historical, educational, safety, social services, environmental or economic;
- Fair Market Value, means the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all relevant facts;
- New Owner, means the person or entity acquiring the City's Surplus Equipment or Surplus Property, as the case may be;
- Nonprofit Organization means an organization formed under Section 501(c)(3) of the IRS Code;
- Surplus Equipment, means: equipment used by the City's public works department, and cellular phones and emergency medical and firefighting equipment that is no longer needed by the City because it does not meet industry standards for emergency medical services, police, or fire departments or has minimal or no resale value as defined in Minn. Stat. § 471.3459 and is eligible for Donation;

- Surplus Property, means equipment and personal property used by the City that is no longer needed by the City and has minimal or no Fair Market Value; and
- Surplus Equipment Form, means the form that must be filled out by a Nonprofit Organization requesting a Donation of Surplus Equipment.

Procedure

The City shall identify and dispose of all Surplus Equipment and Surplus Property in conformance with the following guidelines.

- Identify Surplus Equipment. Department Directors are responsible for monitoring their equipment and shall identify and report all Surplus Equipment and Surplus Property to the City Manager on an annual basis at a minimum.
- Determine the Fair Market Value of Surplus Equipment and Surplus Property. The City Manager shall work with City staff to determine the Fair Market Value of the Surplus Equipment and Surplus Property.
- Identify Surplus Equipment and Surplus Property Disposition Method. The City Manager shall work with City staff to determine if Surplus Equipment and Surplus Property should be transferred, sold, donated, disposed of, recycled, or made available free of charge.
- Transfer. Prior to any disposition, all Surplus Equipment and Surplus Property must first be considered for transfer in the following manners:
 - Trade in the property toward the purchase of new property;
 - Transfer the property between departments for the benefit of the City; and
 - Transfer to another government entity through a state approved vendor or directly.
- Sale. If the Fair Market Value of the Surplus Equipment or Surplus Property is deemed greater than the cost to dispose of it or recycle it, the City may use applicable sources to allow for bidding and sale going to the highest bidder (e.g. public auction, eBay, propertyroom.com). If applicable, the City will determine the appropriate length of time an item may remain available for bidding based on the need to remove the equipment and personal property from the premises.
- Disposal. If the Fair Market Value of the Surplus Equipment or Surplus Property is deemed less than the cost to dispose of it or recycle it, the City may solicit offers to acquire at no cost to the entity wanting to take possession. The City shall post the Surplus Equipment or Surplus Property as available on the City's website. The City may also use other reasonable means to notify the general public about the availability of this Surplus Equipment or Surplus Property.
- Donation. The City may, but is not obligated to, donate Surplus Equipment. Only Surplus Equipment may be donated. Applicable Department Directors are responsible for coordinating the Donation of the Surplus Equipment in accordance with the terms of this Policy. Surplus Equipment that is not donated may be sold, recycled, or discarded in the discretion of the City Manager but consistent with this Surplus Donation Policy.
- City Council Declaration. The City Manager will forward a list of all Surplus Equipment regardless of Fair Market Value and Surplus Property with an estimated Fair Market Value of \$25,000 or more to the City Council, which shall approve or deny the designation of the specific equipment as surplus and eligible for Donation or disposal pursuant to and in accordance with this Surplus Donation Policy.

- Advertisement of Surplus Equipment for Donation. Surplus Equipment shall be posted as available the City's website. The City may also use other reasonable means to notify Eligible Organizations about the availability of Surplus Equipment. The City shall wait at least 30 days after advertising Surplus Equipment before approving any Donation.
- Surplus Equipment Form. Eligible Organizations interested in Surplus Equipment shall fill out a Surplus Equipment Form and submit the form to the City Manager.
- Prioritization of Donations. If more than one Eligible Organizations requests a Donation for the same Surplus Equipment, the City shall consider factors it deems relevant including how the Surplus Equipment will be used, the benefit to the Eligible Organization, the impact on the City, how the Donation will accomplish goals of the City Council, and any previous Donation to the Eligible Organization.
- Conflict of Interest. All City employees and officials are prohibited from taking possession of any Surplus Equipment or Surplus Property for personal use or on behalf of an Eligible Organization.
- As Is. The exchange of Surplus Equipment and Surplus Property is made "as is" with no warranty, guarantee, or representation of any kind, express or implied, as to the condition, utility, or usability of the Surplus Equipment and Surplus Property offered. The Surplus Equipment and Surplus Property may be defective and cannot be relied up for safety purposes. The New Owner shall sign the Disclaimer of Warranties Form prior to acquiring Surplus Equipment and Surplus Property.
- Title. The City Manager shall cause any title or other ownership documents to be transferred to the New Owner at the time of transfer. Any fees required for the transfer the Surplus Equipment and Surplus Property are the responsibility of the New Owner.
- Transportation. The New Owner must provide a detailed plan for transporting the Surplus Equipment and Surplus Property from the City. The New Owner must pay all expenses associated with the removal and transportation of the Surplus Equipment and Surplus Property.

The City Manager may delegate specific responsibilities for implementing this Surplus Donation Policy. The City Clerk shall document the disposition of all Surplus Equipment and Surplus Property and shall keep such records in accordance with the City's Records Retention Schedule.

Municipal Liquor Store Donation Policy

The City, through Fridley Liquor, at the direction of the Finance Director or their designee, may support non-profit organizations whose primary objective is to promote the general health and well-being of the Fridley community consistent with public purpose expenditures authorized by State law, Charter and all application City rules or regulations.

Consistent with OSA Statement of Position No. 2007-1017 as amended, non-profit organizations formed under Section 501(c)(3) of the IRS Code, which also provide goods and/or services typically associated with a public purpose shall be eligible for a donation, including, but not limited to:

- Artistic organizations;
- Historical causes;

- Animal shelters (or organizations for the prevention of cruelty);
- Food shelves;
- Senior and youth centers;
- Public recreation programs; and/or
- Community celebrations.

Support for such an organization, upon approval, shall take one or more of the following forms, which cannot be used by the organization itself or those coordinating the event:

- Through gift cards, issued in up to \$50 increments, to be used as an auction item or door prize;
- Through donation of merchandise that is commonly known as a “dealer loader” to be used for either a silent or live auction;
- Through assistance with a fundraising event that promotes the organization in general or for a specific fundraising need, as described below; and/or
- Through the purchase of products typically offered for sale at the cost available to Fridley Liquor.

Regardless of the type of support, the total cost of the donation to an individual organization may not exceed \$1,000 in retail value in any calendar year. Additionally, the organization(s) receiving the donation shall include Fridley Liquor, and its corresponding logo(s), in all forms of advertising and promotion of the event or occasion.

The City reserves the right to deny any request for a donation for any reason and in their sole discretion. If the Finance Director determines that any such request to be unlawful or in violation of this Manual or other City policies, the request shall be denied.

Fridley Liquor Event Participation

Fridley Liquor may participate in a fundraising activity or event for an eligible organization one or more of the following forms:

- Assist the eligible organization with assembling a group of vendors to provide and pour samples of their products at a fundraising event;
- Coordinate with aforementioned vendors before and during the event to assure that the rules of the eligible organization, the City and applicable laws are followed; and assist with the logistics of hosting such an event;
- Provide support in age verification (i.e., carding) of attendees of the event;
- Provide advertising for the event through normal channels and frequencies, which may include: social media posts, in-store signage and e-mail “blasts” to Fridley Liquors e-mail list;
 - The e-mail addresses or any other information maintained by Fridley Liquor shall remain the property of the City, and not distributed, communicated or disseminated to a third-party or another operating unit of the City for any reason whatsoever, consistent with the Minnesota Government Data Practices Act;
- Fridley Liquor will, upon agreement between the eligible organization and Fridley Liquor, sell or distribute tickets or other information in-store for the activity or event;

- Fridley Liquor will, upon agreement between the eligible organization and Fridley Liquor, assemble a tasting guide for the event, which will detail the item(s) involved, suggested retail price(s) and a place for tasting notes or other information;
 - Additional information or items may be added to the tasting guide at the discretion of both parties, which may include: other supporters of the event, description of the eligible organizations and the description or purpose of the event; and
- It will be the sole responsibility of the eligible organization to have the tasting guides and any other information, such as in-store signage, printed and available for distribution.

Support for any eligible organization, activity and/or event will be determined on a case-by-case basis, and upon an agreement between the eligible organization and the City acting on behalf of Fridley Liquor. The number of fundraising activities and/or events that Fridley Liquor will participate in may not exceed six events or a cost of \$5,000 annually, unless otherwise approved by the Finance Director.

Solicitations at Fridley Liquor

Solicitations by eligible organization for any purpose shall be limited to in-store signage, and shall not include any in-person activities on behalf of the eligible organization, activity or event, except for through the regular business of Fridley Liquor staff (i.e., mentioning the event to a patron during check-out).

Fridley Liquor may also allow organization to fundraise through a point-of-sale transaction/donation, whereby the customer may be asked to "add a dollar" or some other amount to their purchase for an eligible cause and/or organization. Such request may only be made by Fridley Liquor staff. Fridley Liquor may offer this service in its sole discretion.

Gather Space Usage

The Gather Space at Fridley Liquor 264 57th Avenue NE shall only be used for Fridley Liquor sponsored events. No individual, group and/or organization shall have access to use the Gather Space for any purposes.

Events will be held in accordance with Minnesota Statute § 340A.412 and other sections relevant to municipal liquor operations. No food may be brought in, sold or consumed during Gathering Space events.

Indemnification

Any party making use of a donation under this Municipal Liquor Store Donation Policy will agree to defend, indemnify, and hold harmless the City, its officers, officials, employees and volunteers from and against any and all claims, suits, actions or liabilities for injury or death of any person, or for loss or damage to property, which arises out of the use of a donation, or from the conduct of the party's business, or from any activity, work or thing done, permitted, or suffered by a party using a donation, except only such injury or damage as shall have been occasioned by the sole negligence of the City.

Revenue and Collection

Revenue Policy

The City will endeavor to maintain a diversified and stable revenue system to shelter it from annual fluctuations in any one revenue source.

In order to maintain a stable and predictable tax base, the City shall support a mix of commercial, industrial, and residential development. Consistent with this approach, the City will also review properties within its jurisdiction at least every five years, pursuant to Minnesota Statute § 273.08.

The City shall establish all user charges and fees, pursuant to Section 7.02 of the Charter, for all applicable funds and activities. It shall recoup estimated or actual costs at the full amount for providing the goods or services. In order to determine the appropriate user charge or fee, the City shall consider various sources:

- Internal cost review and study;
- Market rates and structures; and
- Statutory requirements or case law established by the Minnesota Judicial Branch.

Consistent with Section 7.02.03 of the Charter, the City will establish all user charges and fees for General Fund program activities at a level related to the full cost of providing the services, or as adjusted for particular program goals. The City will review the full cost of activities supported by user fees to identify the impact of inflation and other cost increases and will review these fees along with the resulting net property tax costs with the City Council at budget time. The Finance Director shall determine what defines and constitutes full cost.

The City shall annually review and adopt via ordinance or resolution a Comprehensive Fee Schedule, consistent with Section 7.02 of the Charter, which shall be effective January 1 of each year. It shall provide for all of the various user charges and fees authorized by the City Council. If a user fee or charge has not been established by the Comprehensive Fee Schedule, the Finance Director shall determine the actual cost for providing the good or service, and assign the charge(s) and/or fee(s) accordingly, assuming doing so would not violate the aforementioned section of the Charter.

Enterprise Funds

For the Enterprise Funds, the City shall set user charges and fees at a level that fully supports the total direct and indirect costs of the activity, including depreciation of capital assets and debt service, to ensure positive and stable cash flows, and provide for adequate working capital. Any capital costs and/or debt service for any particular activity shall be supported by the applicable Enterprise Fund. The City shall conduct external reviews of the user charges and fees associated with the public utilities at least every five years.

Consistent with Section 7.10 of the Charter, any interfund loans and/or transfers from the Enterprise

Funds to another City-controlled fund must be authorized by the City Council. Such interfund loans and transfers shall only be authorized on an exceptional basis and to fund unusual or extraordinary expenditures. The City may not authorize such transfers or interfund loans in consecutive years from the same Enterprise Fund.

The Municipal Liquor Stores, and the associated Enterprise Fund, shall be regarded as entrepreneurial in nature. The intent of these activities shall be to maximize revenues to the extent the market allows, which permits it to support other areas of the City financially, such as capital equipment purchases and park improvements.

Intergovernmental Revenues

Intergovernmental revenues, such as Local Government Aid and Municipal State Aid, are beyond the direct control of the City and shall be relied upon conservatively to support ongoing operations and activities. Since these revenues occur on a consistent and regular basis, they shall be accounted for in the annual budget process. However, given the lack of control, intergovernmental revenues shall not support more than 10% of General Fund budget. Any intergovernmental revenues in excess of this amount shall be directed to the CIP or other one-time expenditures.

The City will strive to eliminate the use of Local Government Aid as a source of funding for the annual, operating budget.

Grant Revenue or Funding

From time to time, the City or its component units may receive grants or similar awards to support the cost of certain activities, projects and/or programs. Consistent with Section 6.05 of the Charter, the City Manager may administratively accept such financial awards or grants assuming they do not require a budget amendment as outlines in other sections of this Manual, specifically the Operating Budget and Capital Investment Program policies.

Public Utilities Revenue and Remittance Policy

Generally, in order to ensure payment of user charges and fees, the City utilizes special assessments for applicable, unpaid portions of a public utility bill or invoice. The procedures and additional costs associated with these and other situations are outlined in Chapter 402 of the Fridley City Code (City Code) and are not addressed in greater detail in this section of the Manual.

In order to ensure the timely and accurate payment of user charges and fees associated with the public utilities owned and operated by the City, the City shall utilize the following protocols and procedures.

Discontinue of Services

Per Section 402.18 of the Code, the City reserves its right to discontinue public utility services without notice for necessary repairs, additional connections or reconnections and non-payment of user charges and/or fees. However, the City will generally refrain from discontinuance in the event of non-payment and assess all applicable user charges, fees and penalties as authorized by Chapter

402 of the Code.

However, the City may discontinue services for its public utilities in following circumstances:

- Vacant properties;
- Properties already disconnected from electric and/or gas utilities;
- Properties where the owners failed to respond to multiple maintenance requests;
- Properties presenting the potential of a backflow condition that may contaminate the public water system; and
- Properties presenting an emergency (e.g., significant damage) where the disconnection will preserve the safety and well-being of the property and/or public.

Prior to the disconnection of any public utility services, the City shall provide a notice by first-class mail to the property owner of record at least 20 days prior to any action, unless an emergency prevents such a notice. The notice shall include an opportunity to discuss the pending action, and possible steps to prevent disconnection, if appropriate. The Finance Director, or their designee, shall act on behalf of the City, and shall have the authority necessary to correct or otherwise resolve any payment concerns or issues, such as a repayment plan or other alternative.

User Charges and Fees

For the purposes of adjusting or modifying, including a dispute by a system user, the City shall adhere to the following standards and practices. The Finance Director, or their designee, shall administer and interpret this section.

Adjustment. If an adjustment may be required as the result of an error made by the City, a credit will be applied to the account in question. The City shall not issue refund payments directly, unless authorized by the Finance Director, or their designee. The City shall review up to three years of account activity to determine any adjustments.

In the event of an “under charged” account, the City may seek to recover its costs for up to the previous three years. When possible, the City will determine the recovery amount based on the user charges and fees in effect during the billing period(s) in question. The City will allow the account to repay the recovery amount in no more than three years, pursuant to a written repayment agreement. Per Minnesota Statute § 216B.098, a public gas and electric utility may not charge interest during a repayment period, and the City shall apply that standard to all of its public utilities.

In the event of an “over charged” account, the City will determine the need for an adjustment based on the last actual water meter reading for up to the previous three years. In the event of an adjustment, the City will return the over charged amount with interest using an interest rate determined by the Finance Director at the time of repayment. If the City or system user cannot demonstrate with certainty that a meter has not “rolled over,” stopped, been tampered or any other similar situation, the City will not adjust the billing amount.

In the event the City authorizes a refund, it shall not be applied to the account until at least seven

banking days after the applicable deposit of the payment or activity in question, unless otherwise authorized by the Finance Director.

No employee may unilaterally adjust or “write-off” their individual account(s) or the account(s) of their friends and/or family members. The employee shall report to the Finance Director any concerns or issues regarding their account(s) or the account(s) of their friends and/or family members – the Finance Director shall report the same situation to the City Manager. Any unilateral action by any employee concerning themselves or their friends and/or family members may result in disciplinary action, up to and including involuntary termination.

Leaks and Winter Use. It shall be the responsibility of the property owner to inform the City of a water leak or similar event. If such an event occurs during the Winter Quarter, the property owner must provide the City with information about the event, including a written proof of repair. The City will then adjust the sanitary sewer charges for the Winter Quarter and fees for up to the next three quarters and shall not adjust the original bill as sanitary sewer usage has occurred.

Contested Bill or Invoice. If a customer wishes to formally contest their bill, invoice or the response of the City, they must submit their request in writing, including: a description of the situation; their specific request; and their rationale for it. The Finance Director, or their designee, shall review the request and provide a written response with 10 business days.

The determination of the Finance Director, or their designee, may be reviewed upon written appeal to the City Manager. Any such appeal must be received within five business days and include a rationale for the appeal. The City Manager shall review the appeal and provide a written determination within 10 business days. As the official representative of the City’s utilities, the decision of the City Manager shall be final.

Any unpaid portions of a contested public utility bill or invoice may be assessed to the property in question consistent with Minnesota Statute § 444.075. The City shall provide any party or property subject to such an assessment with at least 20 days of notice prior to the certification of the outstanding charges and fees to the County Auditor.

Penalties. The City shall only remove one penalty or similar charge per account holder, unless otherwise authorized by the Finance Director, or their designee.

Finalized Accounts. In the event of a discontinuation of service, any account balances will be reduced to zero (i.e., \$0). The City will make a reasonable attempt to collect any outstanding balances, including through special assessments, before writing-off an account balance. Any credits or credit balances shall be processed quarterly. Any exception must be authorized by the Finance Director, or their designee.

Title Inquiries. Any requests of a title company or similar organization with respect to the outstanding public utility charges and fees shall be responded to in order of closing date. These requests will be completed only once and as reasonably close to the closing date as possible. They

City may charge the requesting party for this information based on a fee established by the City.

Meter Installation. Pursuant to City Code § 402.15.2.B, the City may provide a reasonable repayment schedule for the costs associated with the replacement of a meter with a diameter of 1 ½" or larger. The Finance Director, or their designee, shall determine the structure and interest rate for such repayment schedules. However, no repayment schedule shall exceed one year.

In the event the customer fails to make timely payments consistent with an authorized repayment schedule, the entire amount, including any unpaid principal and accrued interest, shall become immediately payable and subject to the other sections of this Public Utilities Revenue and Remittance Policy, including the assessment of any unpaid charges and fees at the discretion of the City Council.

Other. Generally, the City will consider special assessments as a means for remittance on at least an annual basis.

Special Assessment Deferment Policy

Pursuant to Minnesota Statutes § 435.193, a home rule or charter city may, at its discretion, defer the payment of an assessment for any homestead property. Generally, the City Council has found and determined that deferral of special assessment for certain senior citizens, persons with disabilities and members of the military to be in the public interest. In each situation, the requesting party must demonstrate that payment of the special assessment would constitute a hardship.

Deferment Requirements

Based on these guidelines, the City shall consider the following factors to determine if a deferral of a special assessment shall be granted:

- The property for which deferment is requested must be classified and taxed as homestead property by the City Assessor as of the date the application for deferment is made;
- The applicant must be the fee simple owner of the property or must be a contract vendee for fee simple ownership;
- The applicant must be 65 years of age or older or retired by virtue of a permanent and total disability;
 - In the case of a married couple, one of the spouses must meet this requirement;
- The first year's installment of the proposed special assessment must, either alone or in the aggregate with installments of other special assessments due against the property and payable in the first year of the proposed assessment, total more than two percent of the applicant's total household income as defined by Minnesota Statutes, Chapter 290A.

The applicant for deferment must file a completed application and affidavit with the City Assessor on or before November 15th of the year preceding the year for which deferral status is requested in order to implement the deferral program for said year.

The City Assessor shall include in any and all mailed notices of public hearings with respect to special assessments, a statement explaining the deferment process. The City Assessor shall also transmit all deferments granted pursuant to this section to Anoka County for proper recording, so as to give notice of such deferment to all future owners and encumbrancers of the property for which a deferment has been granted. The owner will make application for deferred payments on forms prescribed by the Anoka County Auditor and the City.

Interest Rate. Any special assessment deferred pursuant to this Special Assessment Deferment Policy shall bear interest at the interest rate applicable at the time the assessment was originally levied.

Termination

Assuming approval, the deferment shall be terminated upon any of the following circumstances or occasions:

- The subject property is sold, transferred, subdivided, or in any way conveyed to another by the fee owner qualified for deferral status;
- The death of the fee owner qualified for deferral status unless a surviving joint tenant, tenant in common, or contract vendee is eligible for the deferral benefit provided hereunder;
- The property loses its homestead status, as determined by the City Assessor, for any reason; and/or
- The City Council determines that there would be no hardship to require an immediate or partial payment of the deferred special assessment.

Other Considerations

The City Council shall not be prohibited from determining that a hardship exists, and that a deferment should be granted on the above terms and conditions, even if the eligibility requirements are not met by an applicant, provided that the City Council finds that:

- There are exceptional and unusual circumstances not covered by the foregoing standards and guidelines;
- If granted, the deferment will have been made in a non-discriminatory manner, and
- The granting of the deferment will not give the applicant an unreasonable preference over other applicants.

Only special assessments for permanent improvements, which are not requested by the property owners, are eligible for deferment. Current and/or delinquent service charges are not eligible. Service charges include, but are not limited to: water, sanitary sewer, and recycling fees; tree removal costs; weed removal cost; storm drainage charges; street maintenance costs; administrative citations; and nuisance abatement fines and costs.

The failure of the City to give notice pursuant to this Special Assessment Deferment Policy or the granting or denial of any deferment shall not invalidate special assessment otherwise made and levied by the City of pursuant to applicable statutory requirements. Upon approval, the City Assessor shall notify the property owner(s) at least annually of the status of their deferment,

including outstanding principal and any accrued interest.

The Finance Director or their designee shall administer and interpret this Special Assessment Deferment Policy and the guidelines set forth herein.

Adoption and Implementation

Interpretation Policy

The City Manager or their designee, may waive any sections of this Manual, if doing so would not violate any applicable sections of City ordinances, Charter, State and/or Federal laws, or resolutions adopted by the City Council. Wavier of any particular policy or section does not constitute a wavier for the entire Manual and the City Manager, or their designee, may end such waivers in their sole discretion.

Apart for this Manual, certain activities and programs are also regulated by the Employee Handbook (Handbook) for non–unionized employees and Collective Bargaining Agreements (CBAs) for unionized employees. In any event when this Manual conflicts with either document, the respective CBA or Handbooks shall control, unless such deference would violate applicable sections of the City resolutions, ordinances, Charter, State and/or Federal laws.

In the event that any portion of this Manual shall conflict, or be interpreted to conflict, with the Charter, the Charter shall control.

Discipline

Violation of this Manual or its corresponding regulations, incorporated herein by reference, by an employee, may result in disciplinary action, consistent with the procedures outlined in the Handbook, up to and including involuntary termination.

Adoption

This Manual shall be adopted by resolution of the City Council and any applicable component units. It shall also be reviewed by staff on an ongoing basis and any administrative modifications shall be approved by the City Manager, including: changes related to applicable laws and regulations; subsequent actions of the City Council; clerical errors; and revisions to clarify but not change the intent of this Manual. The City Manager shall notify the City Council or the governing body of a component unit, in writing, of any administrative changes or modifications at least 10 days prior to any such revisions to this Manual. All other modifications shall be approved by the City Council or the governing body of a component unit.

Adoption

Approved and adopted by the City Council on January 8, 2024, effective January 1, 2024.

Administrative Revisions

None at this time.

City Council Amendments

None at this time.

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City of Fridley, Minnesota



Proposed Capital Investment Program 2026-2030

FridleyMN.gov/CityFinancials

BUDGET AUTHORITY



Item 9.

The Proposed Capital Investment Program (CIP) for the City of Fridley, Minnesota (City) for the Fiscal Year beginning January 1, 2026, and ending December 31, 2026.

Pursuant to Section 7.04 and 7.05, and other applicable chapters or sections of the City Charter, this document and its associated volumes and appendices shall be considered the estimates as prepared by the City Manager and the complete financial plan for the City for the ensuing fiscal year(s). This document contains the sums to be raised and from what sources, and the sums to be spent and for what purposes. For the purposes of compliance, these documents shall be the Proposed 2026 Budget.

With the support of the City Manager and other City staff, the City Council (Council) will consider formally adopting this budget on December 22, 2025. The Council and other officials involved in the development of this budget are listed below.

Elected Officials

4 Year Terms Expiring December		
Mayor	David Ostwald	2028
Councilmember, At-Large	Patrick Vescio	2028
Councilmember, Ward No. 1	Luke Cardona	2026
Councilmember, Ward No. 2	Ryan D. Evanson	2026
Councilmember, Ward No. 3	Ann R. Bolkcom	2026

Appointed Officials

City Manager	Walter T. Wysopal
City Attorney, Civil Affairs	Sarah J Sonsalla
City Attorney, Criminal Affairs	City of Coon Rapids
Assistant City Manager/City Clerk	Melissa M. Moore

Department Directors

Director of Community Development	Paul Bolin
Director of Community Services	Michael W. Maher
Director of Employee Resources	Rebecca A. Hellegers
Director of Finance & City Treasurer	Joseph A. Starks
Director of Public Safety and Chief of Police	Ryan N. George
Director of Public Works and City Engineer	James P. Kosluchar



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BUDGET ORGANIZATION

Proposed Budget Structure

The Proposed 2026 Budget for the City of Fridley, Minnesota (City, Fridley) contains the following volumes and supplemental budget documents and/or appendices.

Figure No.1: Budget Structure and Volumes

Volume No.	Title	Description
I	Budget Overview and Summary	A summary of the overall budget containing a brief history of the organization, demographic and economic trends, organizational structure, budget summaries, major budget assumptions and factors, and analysis and discussion of budget decisions along with a review of fund balances and debt service. The summary also includes discussion of common budget terms and information about any underlying assumption and appendices, if needed.
II	Budget Detail and Financial Reports	A detailed review of all budgeted revenues and expenditures, including personnel, supplies and contractual services. The volume represents the proposed operating budget for the purposes of budget authority and compliance.
III	Capital Investment Program (CIP)	A summary and detailed review of the various capital budgets and funds of the City including individual project analysis and other considerations. The volume represents the proposed budget for the purposes of budget authority and compliance for all capital project funds.
Other	Financial Management Policies	Each volume and/or section of this budget are adopted in compliance with the various financial management policies as adopted by the Council. For more information on these policies, please contact the Finance Department.



GUIDING PRINCIPLES

To guide and inform the development of the annual budget, the Council and City Manager rely on a series of guiding principles and documents, principally the Vision Statement, Organizational Values and the strategic plan, known as Focus on Fridley.

Vision Statement

In 2015, the Council adopted the following Vision Statement to generally guide the operations, programs and projects of the City. The Council reaffirmed this Vision Statement in 2019.

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

Organizational Values

The Council also established three primary organizational values to guide the behavior and culture of the organization. In all things, the City shall be:

Friendly, Responsive and Driven.

Focus of Fridley

In 2019, the Council, through two strategic planning workshops, met to discuss their ideas and thoughts for the City over the next two years. Using these discussions, the Council eventually compiled a strategic plan known as Focus on Fridley. Along with several specific projects, the Council identified five strategic goals or “focus areas” to guide other City initiatives and programs. In no particular order, these Focus Areas are:

1. Community Identity and Relationship Building;
2. Public Safety and Environmental Stewardship;
3. Vibrant Neighborhoods and Places;
4. Financial Stability and Commercial Prosperity; and
5. Organizational Excellence.

These Focus Areas provide guidance throughout the development of the Proposed 2026 Budget and serve as direction for daily activities and expenditures of the organization. Based on previous practices, the Council conducted another strategic planning exercise in 2025, which had a similar impact on the budget development process and planned expenditures.



EXECUTIVE SUMMARY

Introduction

Annually, the Council, upon the recommendation of the City Manager, proposes a five-year Capital Investment Program (CIP) to provide for and maintain public facilities and equipment. As both a budgeting and planning tool, the CIP balances the finite resources of the City with the policy goals and objectives of the Council.

The CIP and the associated capital projects differ from the operating budget as they often represent larger, individual or “one-time” financial obligations that may span several years (e.g., the construction of a new building). Generally, a capital project may include the acquisition of real estate, construction of public improvements and/or the purchase of equipment. Per City policy, the activity or project must exceed \$10,000 for inclusion in the CIP generally.

Along with the Guiding Principles outlined above, the CIP remains consistent with the actions and plans of the Council, including, but not limited to: 2040 Comprehensive Plan; Active Transportation Plan; Americans with Disabilities Act (ADA) Transition Plan; Pavement Management Plan; and the University Avenue and Trunk Highway 65 Corridor Development Study. In addition to these plans and studies, the Council adopts several agreements and/or contracts, which also modify the CIP. Lastly, the City adopted a new Park System Improvement Plan 2022, which will have a significant impact on capital planning and projects for the next 8 years.

Budget Development Process

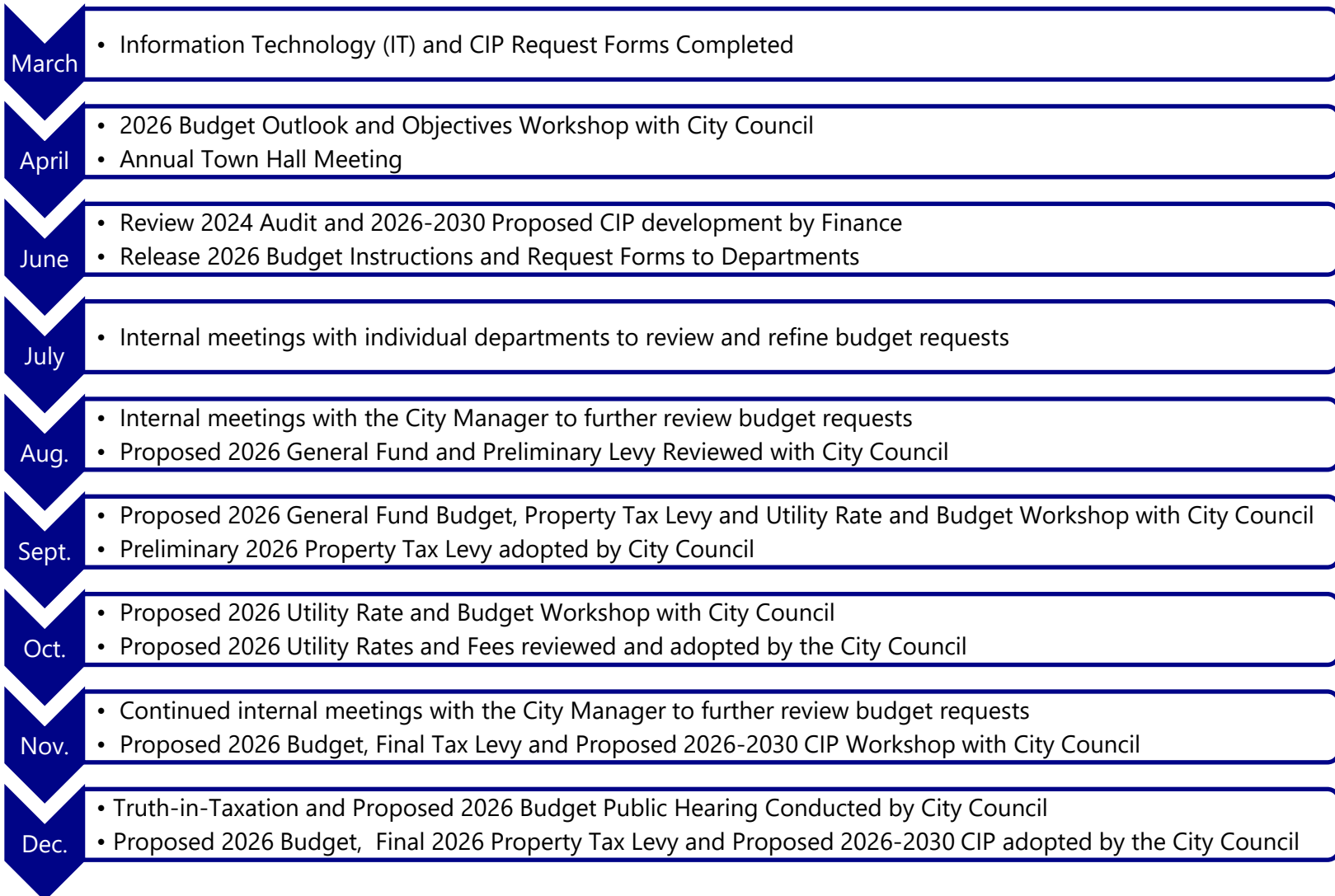
Through an extensive process, the City, in concert with Anoka County and other agencies, identified various activities and capital projects eligible for inclusion in the CIP. The CIP seeks to both determine the full cost of the project (e.g., design, engineering, construction, inspection, operations) and assign appropriate funding or revenue sources accordingly.

Given the limited resources of the City and the typically high cost of capital projects, the City rates all capital project requests using five priority categories. In order, they are:

1. Essential, Health or Safety Mandate;
2. Provide Efficiency or Return on Investment;
3. Provides Long-Term Benefit;
4. External Funding Available; and
5. Future Consideration.

Many capital projects may be considered under multiple priority categories. In those situations, the capital project will be assigned the highest, applicable priority rating. The ratings are assigned by staff and are not necessarily reflective of the overall priorities of the CIP as approved by the Council.

As mentioned above, the development process for the CIP requires several months of review and analysis. Despite this process, the City may add a capital project at any time based on the level of need (e.g., safety concern, legal mandate), consistent with the City Charter (Charter). Absent such a change, the CIP development typically follows the following schedule.



Document Structure

For accounting and budget development purposes, the City divides the CIP into several areas. Generally, there are two types of funds supporting capital projects: 1) Capital Project Funds; and 2) Enterprise Funds. For the purposes of this document, they are further divided into a total of nine sections as outlined on the next page.

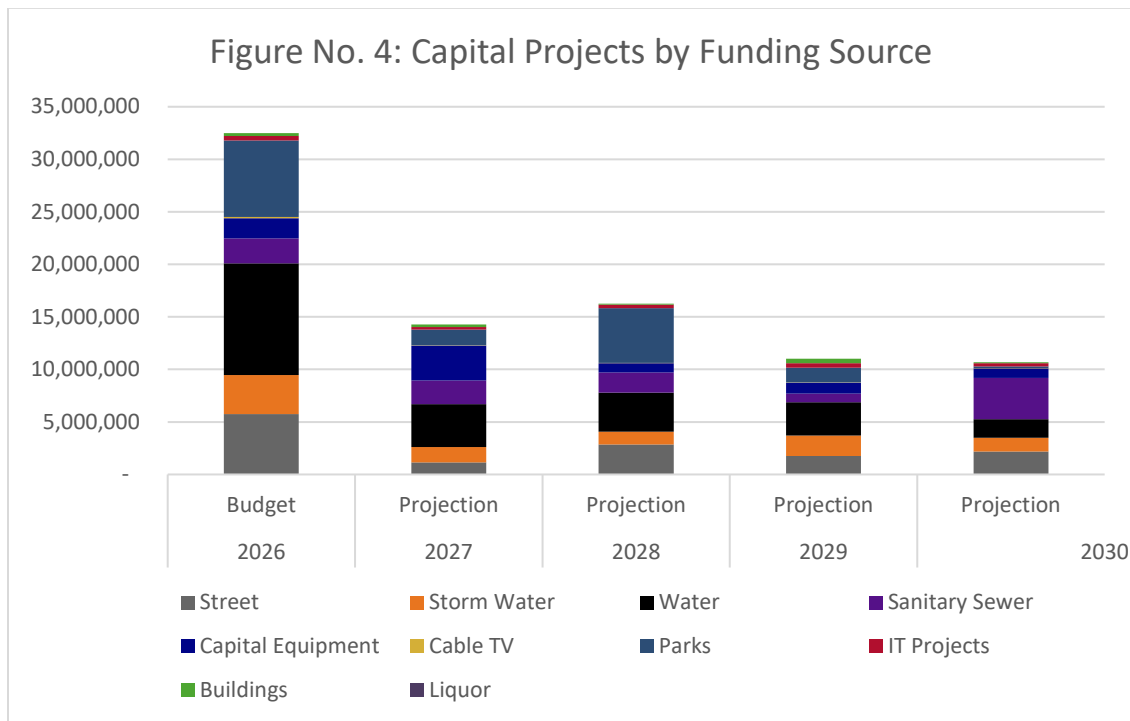
Figure No. 3: CIP Funds by Fund Type

Capital Project Funds	Enterprise Funds
1. No. 405, Building Capital Projects	1. No. 601, Water Utility
2. No. 406, Street Capital Projects	2. No. 602, Sanitary Sewer Utility
3. No. 407, Park Capital Projects	3. No. 603, Storm Water Utility
4. No. 409, IT Capital Projects	4. No. 609, Municipal Liquor
5. No. 410, Equipment Capital Projects	

More information and analysis concerning each area may be found in their respective section in the latter portions of this document. These sections include discussion about the allowable uses of the fund and/or section, project highlights or comments and further financial analysis. Lastly, only the first year of the CIP constitutes budget authority or the authorization to expend funds related to the respective capital projects per City regulations. The remaining four years may be considered a plan and are subject to change annually as part of the CIP development process.

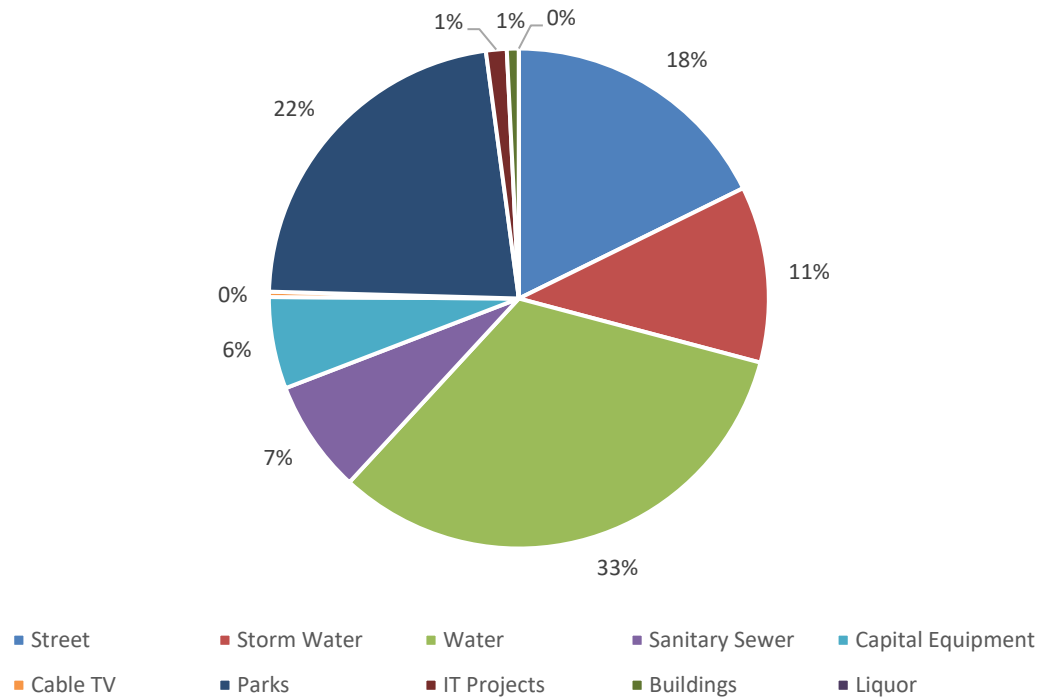
Financial Summary

The Proposed 2026–2030 CIP contains 158 separate capital projects with planned expenditures totaling approximately \$84,728,300 spread over the five-year plan. Over that same period, the City anticipates \$84,728,300 in funding sources. In 2026, the City plans to expend about \$6,801,000 of fund balances from the five Capital Project Funds while not using cash balances in the four Enterprise Funds. Figure No. 4 outlines the revenue projections in greater detail.



With respect to expenditures, the Proposed 2026–2030 CIP budgets approximately \$32,477,600 for all capital projects across the various funds in 2026. Figure No. 5 outlines the proposed capital project costs in greater detail. Generally, the CIP expenditures for 2026 remain consistent with previous years.

Figure No. 5: Capital Project Expenditures by Fund, 2026

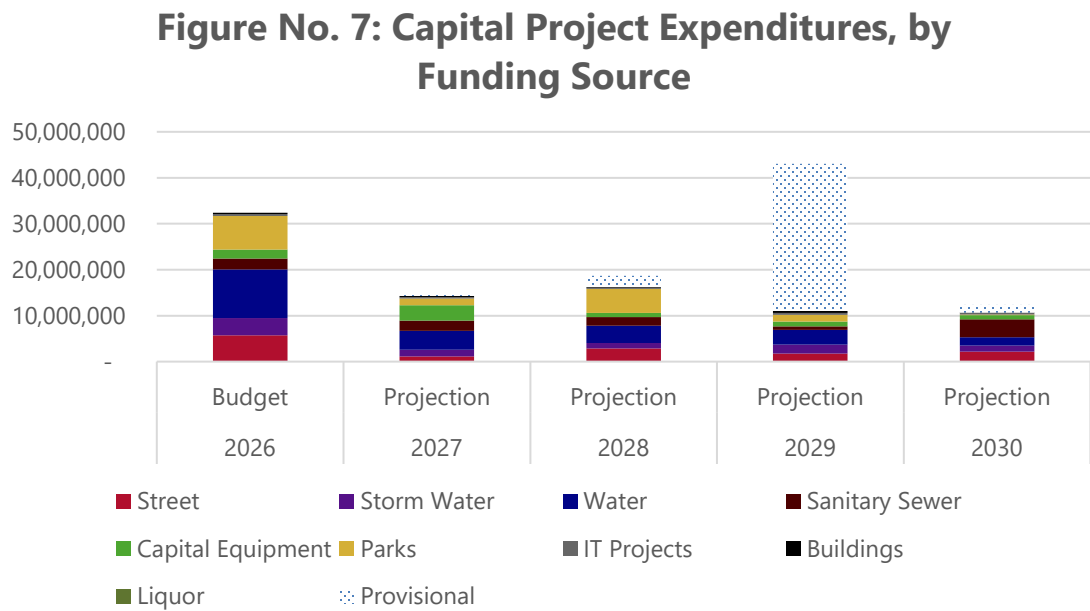


External Funding. From time to time, the City may receive a grant or partner with another agency, such as a neighboring municipality, to accomplish certain capital projects. Figure No. 6 below outlines some of the various grants and contributions from external agencies anticipated as part of Proposed 2026-2030 CIP.

Figure No. 6: Anticipated Capital Grant Awards Proposed 2026–2030 CIP				
Fund	Project	Year	Amount	Source
Water Utility	Locke Park WTP GAC	2026/27	\$2,950,000	State
Streets Capital Project	57 th Avenue Bridge Design	2026	\$1,020,000	State Bonding
Streets Capital Project	Safe Routes to School	2026	\$1,000,000	State

Despite these external funding sources, the City may need to examine revenue alternatives for the various funds soon, which may include increases in charges-for-service, interfund loans from the Community Investment (CI) Fund and increased levy and revised allocations of local government aid (LGA). For example, the Proposed 2026–2030 CIP includes \$32,000,00 in Provisional Projects for the 57th Avenue Bridge Project. Unlike regular capital projects, the City has not yet identified funding sources for the Provisional Projects. These capital projects are for planning purposes only and do not confer or establish any official budget authority.

Figure No. 7 below outlines the revenues and expenditures for the Proposed 2026–2030 CIP including the Provisional Projects.



For more detailed analysis regarding any section of the CIP or greater information about a specific capital project, please refer to that CIP section or the capital project worksheet, respectively.

Community Investment Fund. In 2019, the Council created the Community Investment (CI) Fund. Generally, the CI Fund shall be used to issue interfund loans to support the cost of long- term improvements to public utilities owned and operated by the City, specifically the Water, Sanitary Sewer and Storm Water Utilities. Upon repayment, the interest income earned on those interfund loans, or a certain amount of fund balance may be used to support the cost of park and recreation improvements throughout the City.

As of December 31, 2024, the CI Fund maintained a cash balance of about \$12,519,738. Future planned uses include approximately \$10 million for the Park System Improvement Plan as well as a projected \$1.3 million interfund loan to the Equipment Fund in 2027 to finance the replacement of the aerial apparatus fire truck. Repayment would begin in 2028.

Fund Balance Thresholds. For public utilities, the City attempts to maintain a cash balance of 6 months of operating, debt service and anticipated capital costs. Due to the inclusion of capital costs, the cash balance threshold may fluctuate based on the activity of the given year.

For the various funds included in the Proposed 2026–2030 CIP, the City maintains different cash or fund balance thresholds. These thresholds ensure that adequate resources are available to meet cash flow needs for carrying out the regular activities of the fund. The thresholds are based on the average expenditures over a five-year period plus any capital projects planned for a given year. They may also change based on the anticipated activity of the fund in question. These thresholds are outlined in Figure No. 8.

Figure No. 8: Fund or Cash Balance Thresholds			
Fund No.	Fund	Threshold	Basis
405	Building Capital Projects	35%	Fund Balance
406	Street Capital Projects	35%	Fund Balance
407	Park Capital Projects	35%	Fund Balance
409	IT Capital Projects	35%	Fund Balance
410	Equipment Capital Projects	35%	Fund Balance
601	Water Utility	50%	Cash Balance
602	Sanitary Sewer Utility	50%	Cash Balance
603	Storm Water Utility	50%	Cash Balance
609	Municipal Liquor	5%	Cash Balance

Conclusion

Through thoughtful planning, a sensible use of financial resources and meaningful engagement with interested stakeholders, the Proposed 2026–2030 CIP makes transformative investments in the Fridley community. It builds upon the evergreen effort of the City Manager and Council to make the City a safe, vibrant, friendly, and stable home for families and businesses.

Consistent with the process outlined above, the Council will consider final adoption of the Proposed 2026–2030 CIP on December 22, 2025, following additional review throughout the rest of the year.

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BUILDING CAPITAL PROJECTS

Introduction and Allowable Uses

The Building Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of public buildings, including: the Fridley Civic Campus (i.e., City Hall, Police Station, Fire Station No. 1); the Public Works Building; and other municipal buildings that may not be otherwise supported by other Capital Projects or Enterprise Funds. The City may also use the fund to finance the acquisition of real estate for the City and its component units.

The primary funding sources for this fund include grants, investment income, fund balance and Local Government Aid (LGA), when necessary.

Project Highlights

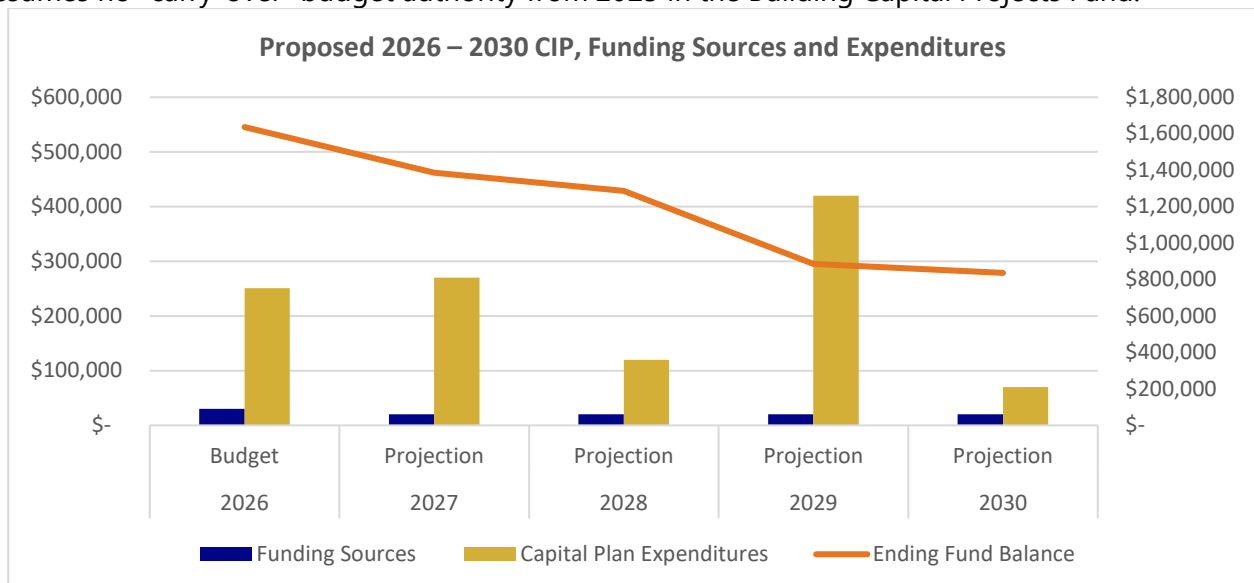
In 2026, the CIP for the Building Capital Projects Fund appropriates \$251,000 of budget authority for:

- \$100,000, Fridley Civic Campus Systems Optimization (Project No. 405-31-26150)
- \$81,000, Commons Park Building Solar (Project No. 405-31-269153)
- \$50,000, Facility Security Improvements (Project No. 405-31-26152)
- \$20,000, General Building Improvements (Project No. 405-31-26151)

Financial Summary

The Building Capital Projects Fund remains approximately \$1,557,284 above the fund balance threshold established for the fund in 2026. Based on the projected level of capital project activity, the fund will remain above fund balance requirements through the end of the five-year projection, as outlined in Figure No. 9 on the following page.

Budget Reallocation. Based on current expenditure activity, the Proposed 2026–2030 CIP assumes no “carry-over” budget authority from 2025 in the Building Capital Projects Fund.





STREET CAPITAL PROJECTS

Introduction and Allowable Uses

The Street Capital Projects Fund accounts for funds accumulated for the acquisition, construction, improvement and/or major repairs of transportation infrastructure, including: curb and gutter; bridges; sidewalks; streets; streetlights; traffic signals and signage; and trails. The City may expend funds on such facilities under its jurisdiction or in partnership with an area agency controlling similar assets within the City.

The primary funding sources for this fund include Federal grants, State Grants, Municipal State Aid (MSA), Local Government Aid (LGA) and special assessments. Additionally, the operating budget includes significant funding from a variety of sources for ongoing maintenance activities related to streets.

Project Highlights

In 2026, the CIP for the Street Capital Projects Fund appropriates \$5,756,000 of budget authority for 12 capital projects, most notably:

- \$1,375,000, for the Street Rehabilitation Project (Project No. 406-31-26001);
- \$1,300,000, for Safe Routes to School Project ST2026-21 (Project No. 406-31-26801);
- \$1,020,000, for the 57th Avenue Bridge Design (Project 406-31-25801);
- \$600,000, for ADA Improvements (Project 406-31-26800);
- \$420,000, for Mississippi Street Improvement – Phase II (Project 406-31-25900); and

Financial Summary

During the initial analysis for the fund in early 2019, planned capital project expenditures exceeded available funding sources resulting in a negative fund balance beginning in 2022 and continuing for the foreseeable future. Based on that analysis and the desire of the Council not to reduce or eliminate planned capital projects, the Council reviewed several funding alternatives designed to improve the fund projection. As a result of these discussions, the Council implemented a hybrid funding solution, which included the levying of additional property taxes. In practice, the property tax changes allowed the Streets Capital Projects Fund to reallocate approximately \$251,700 of street sealing expenditures annually, a traditionally operating budget cost, to the General Fund thereby providing more working capital for capital projects.

The Council further augmented this funding strategy by amending the special assessment policy. In effect, the policy change increased the special assessments per property by approximately 15%, depending upon the given capital project, and allowed the City to seek a greater reimbursement for staff time associated with assessable capital projects. Generally, the combination of these changes improved the long-term solvency of the Streets Capital Project Fund.

Shortly after the implementation of these changes, the Council, as a result of a resident petition from particular neighborhood, opened discussions about certain streets in the community experiencing earlier than expected deterioration. Generally, the City attributed this rapid deterioration to an industry-wide change in certain asphalt formulas during the 1990s, which has

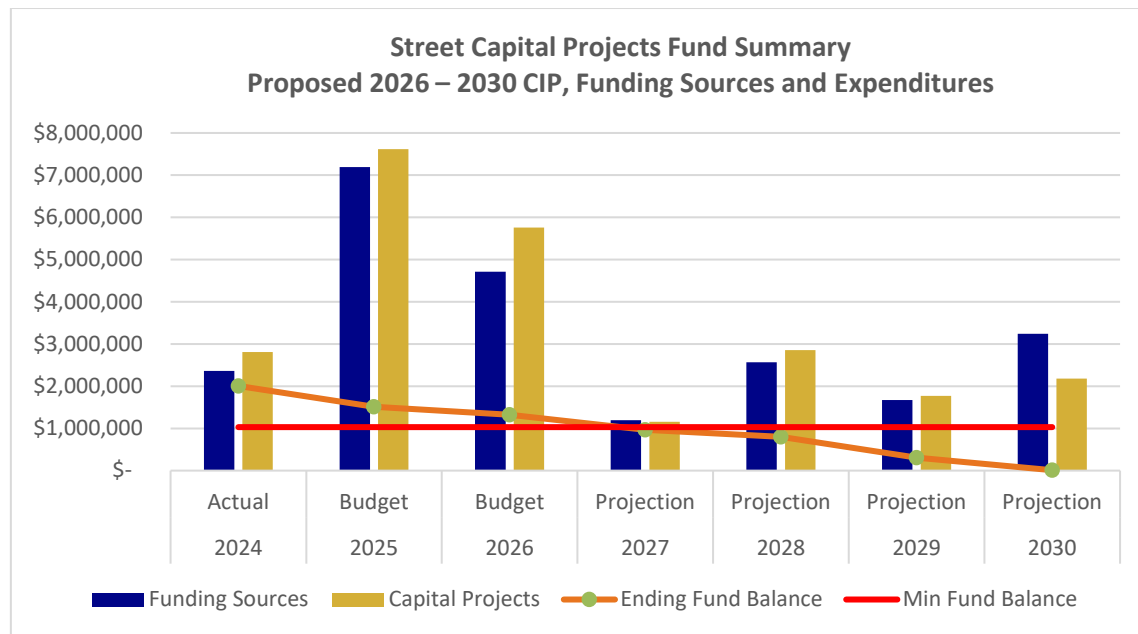
since been corrected. Due to this challenge and interest from the community, the Council, upon recommendation of the City Manager, revised the Pavement Management Plan and modified Proposed 2022–2026 CIP to address the issue.

Beginning in 2024, and moving forward, Local Government Aid (LGA) was allocated to the fund to assist with ensuring the fund is able to meet fund balance requirements and fund necessary projects. Unfortunately the fund will not meet fund balance requirements for future years through 2030, so the City will need to look at alternate funding scenarios, including allocating additional LGA. Figure No. 10 presented on the next page outlines the financial position of the fund over the five-year period excluding the provisional projects mentioned below.

Based on the current revenue and expenditure levels, the Street Capital Projects Fund cannot support any additional capital projects without exhausting the existing fund balance. As such, the City shifted 2 capital projects from active to provisional status, including:

- \$32,000,000, for 57th Avenue Bridge Construction (Project No. 406–31–29299); and
- \$1,450,000, for Mississippi Street Improvement Project – Phase II.

Budget Reallocation. Based on current expenditure activity, the Proposed 2026–2030 CIP assumes \$890,000 of “carry-over” budget authority from 2025 in the Streets Capital Projects Fund.





PARKS CAPITAL PROJECTS

Introduction and Allowable Uses

The Parks Capital Projects Fund accounts for funds accumulated for the acquisition, design, engineering, construction, improvement and/or major repairs of parks and open spaces maintained by the City, including: community and neighborhood parks; playground and recreation equipment; recreation facilities; trails located in and around park units; and related activities. The fund also supports capital project planned for the Springbrook Nature Center.

The primary funding sources for this fund include bond proceeds from the issuance of General Obligation Tax Abatement bonds in 2022 for the approved Park System Improvement Plan, the Community Investment Fund, park dedication fees and State grants. The transfers-in from other funds may fluctuate based upon the performance of those funds and the timing of project spending.

Project Highlights

In 2026, the CIP for the Park Capital Projects Fund appropriates \$7,291,000 of budget authority for 13 capital projects, most notably:

- \$4,500,000, for Commons Park Improvements related to the PSIP (Project No. 407-31-24710);
- \$976,000, for Flanery Park Improvements (Project No. 407-1-26711)
- \$690,000, for SNC Boardwalk Trail Replacement (Project No. 407-31-25443)
- \$300,000, for Community Park Soccer Complex (Project No. 407-31-26714);
- \$298,000, for Summit Square Park Improvements (Project No. 407-31-25713); and
- \$200,000, for Locke Park Upgrades (Project No. 407-31-25601).

Additionally, the fund includes \$50,000 of budget authority for possible grant applications (Project No. 407-31-26600). The budget authority may only be expended to support matching requirements for qualified park and open space grants. In the past, the City often reallocated funds from other capital projects to support grant activities. However, this budget authority will allow the City to maximize external funding without unexpectedly impacting other capital projects.

Financial Summary

The City will use approximately \$3,418,600 in bond proceeds (from bonds issued in 2022), as well as approximately \$2,785,400 in a transfer of Community Investment Funds to support 13 capital projects in 2026. The fund meets the fund balance threshold established by the Council; even with these higher expenditure levels for the Parks Capital Project Fund due to the approved Park System Improvement Plan.

In 2022, the Council adopted the Park System Improvement Plan (Plan). Given the anticipated financial impact of the Plan, the Proposed 2026–2030 CIP temporarily suspends most fund activities to increase the resources generally available to implement the Plan and avoid any unnecessary or unplanned Park System improvements due to adoption of the Plan. During this transition, the Parks Capital Projects Fund will continue to support capital projects for the

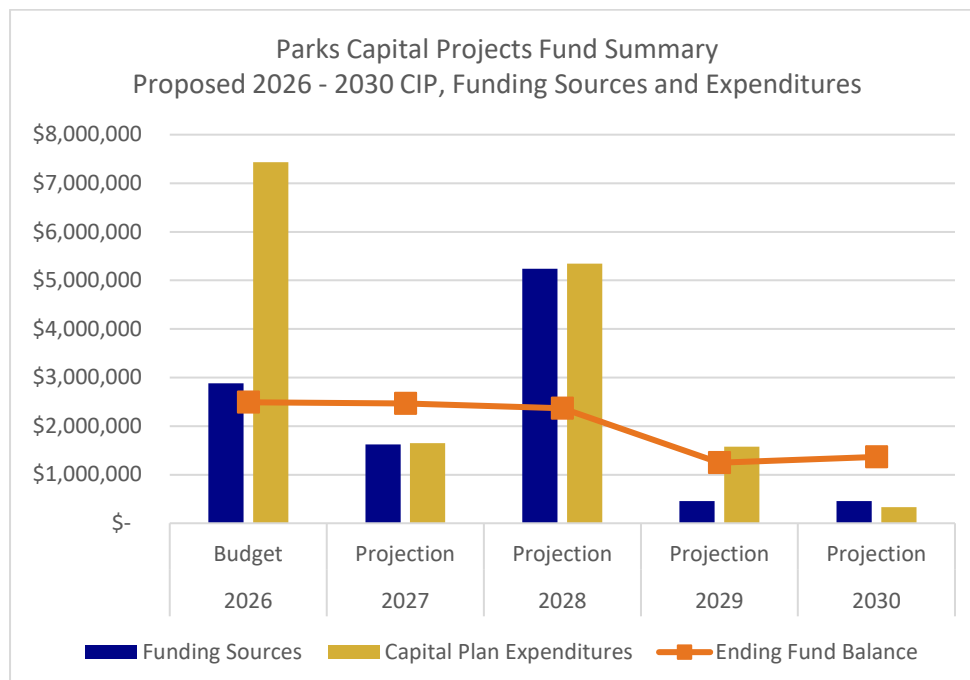
Springbrook Nature Center and to maintain the safety of the Park System. It will also provide budget authority for design and engineering costs related to the Plan.

Through this approach, the fund may reserve additional monies to support anticipated Plan activities. The fund meets fund balance requirements through 2030. The fund balance requirement is higher because of the Plan, though transfers from the CIF will continue to cover all Plan expenditures through the end of the program. Figure No. 11 outlines the financial position of the fund over the five-year period (excluding the Provisional Projects).

Despite the needs associated with the Plan, the Proposed 2026–2030 CIP continues the reallocation \$375,000 (or \$75,000 annually) of municipal liquor proceeds, over the five-year period, from the Parks Capital Projects Fund to the Equipment Capital Projects Fund to support the planned replacement of an Aerial Platform Apparatus (i.e., ladder truck) in 2027 (Project No. 410–21–27901). As a result, all municipal liquor proceeds will be used to support capital equipment needs. Additionally, \$475,000 (or \$95,000 annually) in LGA continues to be shifted to the Equipment Capital Projects Fund, IT Capital Projects Fund and Streets Capital Fund to support capital equipment, technology and streets infrastructure needs.

The approved Plan includes approximately \$30 mil. of improvements over an 8–10-year period. The recommendation from the Plan's Finance Advisory Committee, and approved by Council, includes funding the plan from approximately \$20 mil. in bond proceeds from the issuance of General Obligation Tax Abatement Bonds, which were approved and issued in 2022. The remaining approximate \$10 mil. will be funded from internal City funds, namely the Community Investment Fund.

Budget Reallocation. Based on current expenditure activity, the Proposed 2026–2030 CIP assumes \$797,000 in "carry-over" budget authority from 2025 in the Parks Capital Projects Fund.



INFORMATION TECHNOLOGY CAPITAL PROJECTS



Introduction and Allowable Uses

The Information Technology (IT) Capital Projects Fund accounts for funds accumulated for the acquisition, expansion, improvement, replacement and/or major repairs of IT resources and systems, including: computers; enterprise-level or major software; networking equipment; servers; and other significant hardware. The IT Capital Projects Fund may not support ongoing IT costs or operations, such as licensing and maintenance fees.

The primary funding sources for this fund include LGA and property taxes. At present, no other CIP section receives property tax support for its activities or projects.

Project Highlights

In 2026, the CIP for the IT Capital Projects Fund appropriates \$435,000 of budget authority for 10 capital projects, most notably:

- \$130,000, for the regular replacement of various computers, servers, network equipment and peripheral devices as well as the purchase of new equipment as determined by the annual IT Project Schedule and associated three-year strategic plan (Project No. 409-13-26001);
- \$130,000, for the replacement of various copiers citywide (Project No. 409-13-26002); and
- \$35,000, for a Emergency Operations Center audio visual updates (Project No. 409-13-26301).

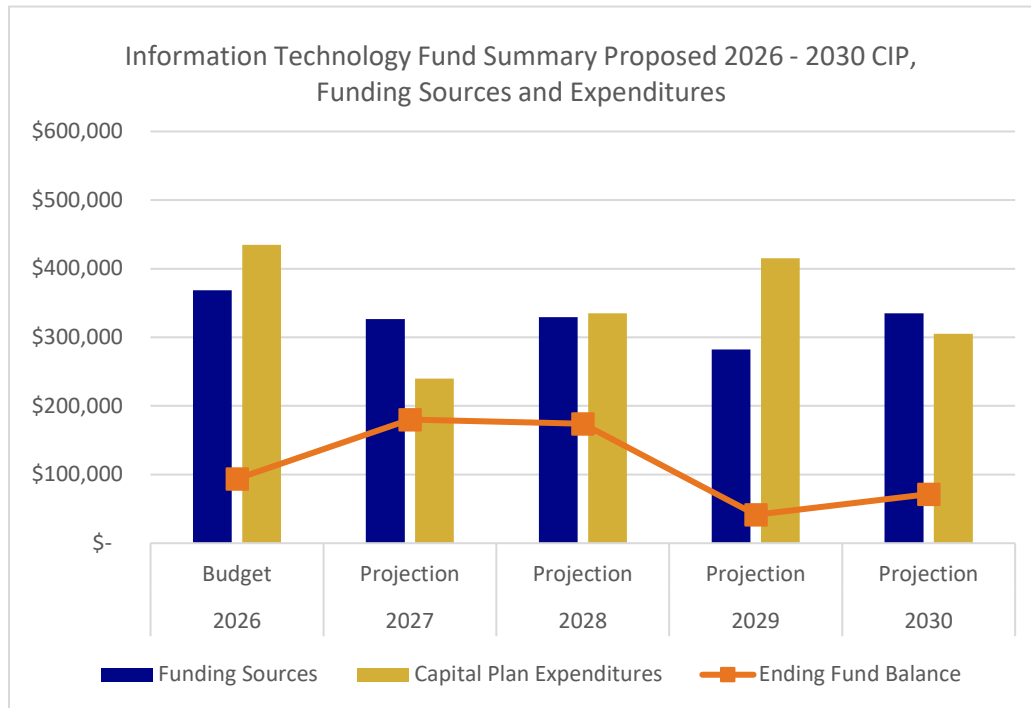
In addition to these activities, the IT Capital Projects Fund supports the research and development of technology solutions for the City through an annual appropriation of \$10,000 in the form of an "Information Technology Innovation Set-Aside" (Project No. 409-13-26003). Generally, the set-aside allows the City to respond in the timelier fashion to the technology needs of the organization and technology developments outside of the regular CIP development schedule. Regardless of the capital project, all expenditures supported by the IT Capital Project Fund must be consistent with the IT System Principles as authorized by the City Manager in 2019.

Financial Summary

Due to the planned level of expenditures, the City will use approximately \$66,300 of fund balance in 2026. The fund will be about \$27,300 below the fund balance threshold in 2026 and, based on the projected expenditures, will not meet the fund balance threshold until 2027. Figure No. 12 outlines the planned activities and corresponding change in fund balance.

Given the cost pressure on the fund over the projection period, the Proposed 2026-2030 CIP assumes an approximate four percent increase in the property tax levy for the IT Capital Project Fund annually at least through 2026.

Budget Reallocation. Based on current expenditure activity, the Proposed 2026-2030 CIP assumes \$45,000 "carry-over" budget authority for 2025 in the IT Capital Projects Fund.



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EQUIPMENT CAPITAL PROJECTS

Introduction and Allowable Uses

The Equipment Capital Projects Fund, also known as the Capital Equipment Program (CEP), accounts for funds accumulated for the acquisition, lease, replacement and/or major repairs of larger or more expensive equipment, including: public works and public safety vehicles and equipment; parks and landscaping equipment; and other major equipment needs as determined by the City Manager and Council.

The primary funding sources for this fund includes auction proceeds, LGA, municipal liquor store proceeds and utility fees (if applicable). Additionally, the City no longer makes use of equipment certificates or other forms of debt to finance the acquisition or replacement of equipment. Unlike the other sections of the CIP, the CEP may reference other capital project or enterprise funds as funding sources to support the acquisition or replacement of vehicles and equipment. As such, the CEP allows the City to budget and plan for equipment needs across the entire organization and through a unified process.

Project Highlights

In 2026, the CIP for the Equipment Capital Projects Fund appropriates \$1,927,100 of budget authority for 24 capital projects, most notably:

- \$415,000, for Critical Incident Mitigation, De-Escalation Rescue Vehicle (Project No. 410-21-25101);
- \$345,000, for Wheeled Loader Replacement (Project No. 410-31-26801);
- \$165,000, for Police Division Vehicle Replacement (Lease) (Project No. 410-21-26110);
- \$150,000, for Police Division Vehicle Replacement (Project No. 410-21-26100)
- \$150,000, for Public Safety Communications Upgrade (Project No. 410-21-25105); and
- \$112,100, for Parks Pick-Up Truck Replacement (Lease) (Project No. 410-31-26610).

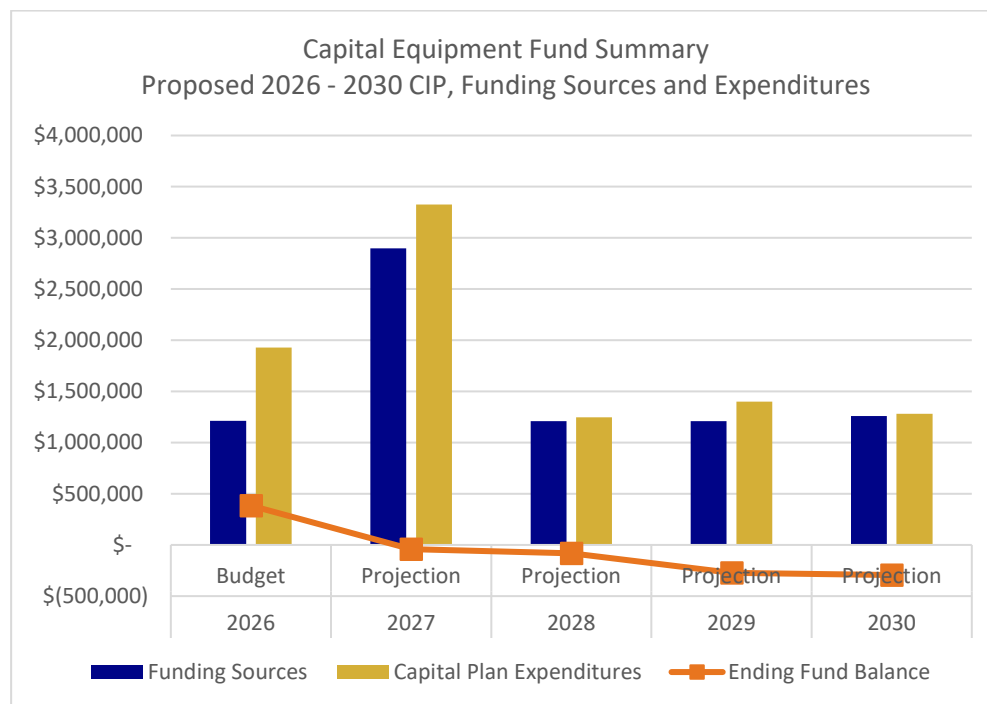
Financial Summary

Due to the planned level of expenditures, the City will use approximately \$714,000 of fund balance in 2026. The fund is not in compliance with fund balance requirements through 2030, and the City will need to look at alternate funding sources and may need to look at the timing of equipment replacement projects in future year.

The significant decrease in fund balance over the 5-year CIP period may be primarily attributed to the planned replacement of the Aerial Platform Apparatus (i.e., ladder truck) in 2027 (Project No. 410-21-27901). Given the financial stress placed on the fund by these major equipment replacements, the Proposed 2026-2030 CIP continues the increased reallocation by \$375,000 (or \$75,000 annually) of municipal liquor proceeds, over the five-year period, from the Parks Capital Projects Fund to the Equipment Capital Projects Fund. Additionally, \$425,000 (or \$85,000 annually) in LGA continues to be shifted to the Equipment Capital Projects Fund, from the Parks Capital Project Fund, to support capital equipment needs. Even with these changes, the fund is scheduled to borrow approximately \$1,300,000 in 2027 from the Community Investment Fund in order to purchase the ladder truck.

Additionally, the City Manager, following a review by the Council, authorized the use of long-term leases in lieu of acquisition for certain vehicles, most notably for the Public Works and Community Development Departments. By leasing certain vehicles, the City may reduce the overall cost of ownership by acquiring, then selling vehicles sooner to realize higher resale or trade-in values. This program also provides the City with a safer, more full-efficient fleet, requiring less repair, which better protects staff and reduces operating costs. Figure No. 13 outlines the planned activities and corresponding change in fund balance.

Budget Reallocation. Based on current expenditure activity, the Proposed 2026–2030 CIP assumes \$535,000 in “carry-over” budget authority from 2025 in the Equipment Capital Projects Fund.





WATER UTILITY

Introduction and Allowable Uses

The Water Utility Fund accounts for funds accumulated for the operational and capital expenses related to the public water utility owned and operated by the City. For the purposes of the CIP, this section contains budget authority for capital projects related to the acquisition, expansion, improvement, replacement and/or major repairs of water utility facilities and systems, including: fire hydrants; pumps; water mains; water treatment facilities; water towers; wells; and their associated components.

The primary funding sources for this fund include water utility fees, grants and low interest loan financing. Annually, the Council reviews and adopts water utility rates and charges to finance these activities.

Project Highlights

In 2026, the CIP for the Water Utility Fund appropriates \$10,680,700 of budget authority for 15 capital projects, most notably:

- \$2,950,000, for the Locke Park Water Treatment Plant (WTP) Granular Activated Carbon (GAC) Treatment Upgrades Project (Project No. 601-60-25194);
- \$1,900,000, for storage retrofits and reconditioning (Project No. 601-60-25192)
- \$1,750,000, for a new distribution system extension-watermain (Project 601-60-26101);
- \$1,500,000, for Treatment Plant Retrofits (Project 601-60-26497)
- \$1,435,000, to support the reconstruction, rehabilitation, and interconnection of the existing water distribution system in conjunction with annual street rehabilitation project(s) and other street improvements (Project No. 601-60-26406).

The public utility funds and their associated CIP sections typically contain capital projects in conjunction with the street improvement planned in the Street Capital Projects Fund. Generally, the City accomplishes these expansions, improvements, or reconstruction of the water utility system in concert with these other capital project in order to reduce the additional costs and further service disruptions from a stand-alone public utility project.

Financial Summary

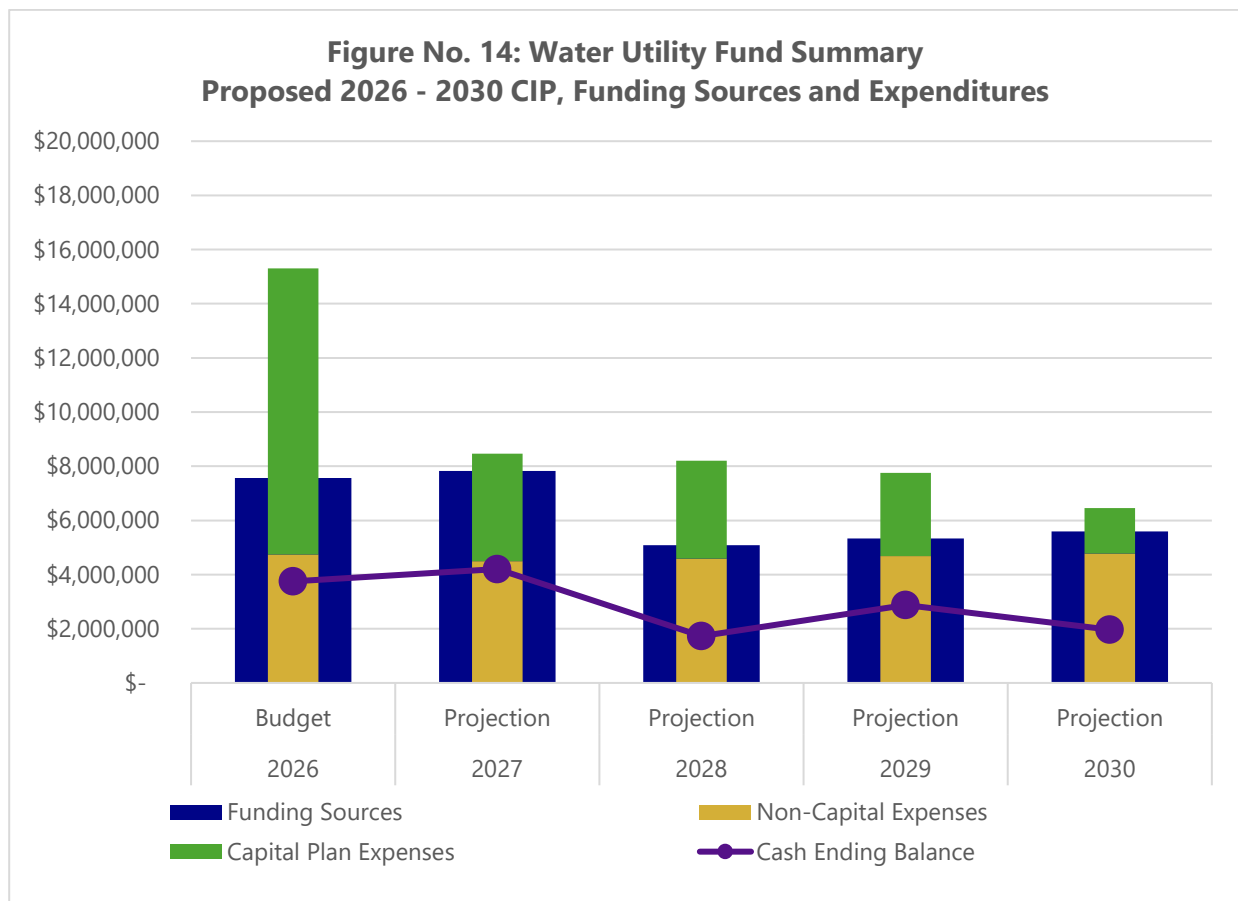
The Water Utility Fund will be below the cash balance threshold through 2030. Additionally, the Water Utility Fund will continue repayment of an interfund loan from the CI Fund for the previously completed Locke Park Water Treatment Plant Rehabilitation Project. Per the terms authorized by the Council, the fund will transfer out approximately \$422,000 to the CI Fund annually for 10 years which began in 2020. The interest income from this interfund loan will be used to support eligible parks and recreation capital projects.

The project having the biggest impact on the fund is the Locke Park Water Treatment Plant (WTP) Granular Activated Carbon (GAC) Treatment Upgrades Project, with a projected cost of \$5,900,000 between 2026 and 2027. The project has been in provisional status for a number of years as the City awaited funding from the State. In 2025, the City received word of qualifying for low interest

financing with loan forgiveness. The project will receive 50%, of \$2,950,000, in a loan forgiveness grant because it is listed as a New Emerging Contaminants project. The City is in process and has approved an agreement with MN PFA for \$2,950,000 in low interest financing for the remainder of the project cost. Annual repayments of approximately \$191,000 will begin in 2026 or 2027 (depending on the timing of when funds are requested) and will be repaid with utility funds.

The revenue projection assumes a 5% increase in water sales annually to support this as well as ordinary capital project expenses, to better maintain appropriate cash balance levels and service interfund loan payments. Should the City be guaranteed for loan forgiveness, rate increases would likely be lower in the future. Figure No. 14 below outlines the planned activities and corresponding change in fund balance.

Budget Reallocation. Based on current expenditure activity, the Proposed 2026–2030 CIP assumes \$1,115,000 in “carry-over” budget authority for 2024 in the Water Utility Fund.





SANITARY SEWER UTILITY

Introduction and Allowable Uses

The Sanitary Sewer Utility Fund accounts for funds accumulated for the operational and capital expenses related to the public sanitary sewer utility owned and operated by the City in concert with the Metropolitan Council. For the purposes of the CIP, this section contains budget authority related to the acquisition, expansion, improvement, replacement and/or major repairs of sanitary sewer utility facilities and systems, including: lift stations; sanitary sewer pipelining and replacement; sanitary sewer force mains; collectors' expansion and reconstruction; and their associated components.

The primary funding source for this fund includes sanitary sewer utility fees. Annually, the Council reviews and adopts utility rates and charges to support these activities.

Project Highlights

In 2026, the CIP for the Sanitary Sewer Utility Fund appropriates \$2,372,400 of budget authority for 8 capital projects, including:

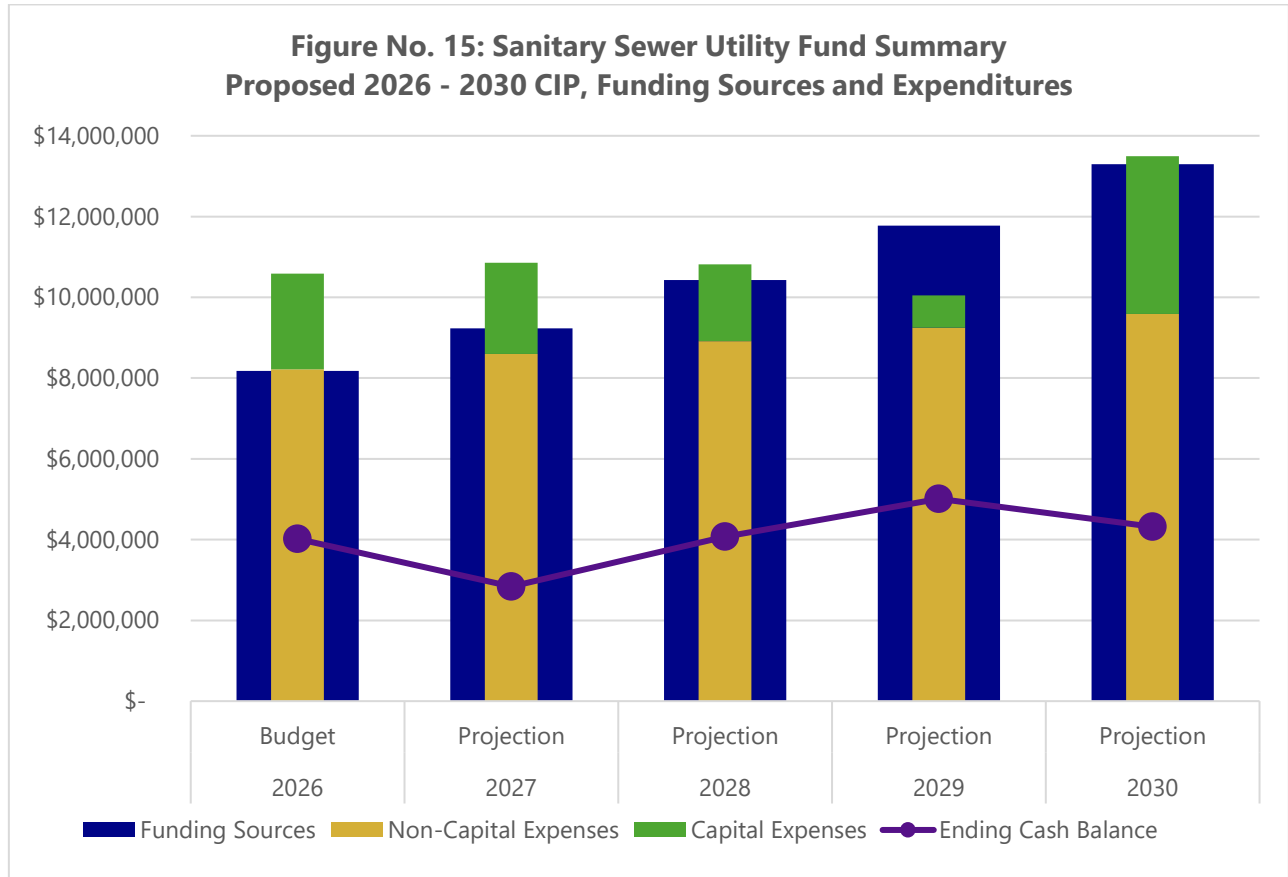
- \$1,250,000, for sanitary sewer collection system lining (Project No. 602-60-26450); and
- \$879,000, for sanitary sewer lift station rehabilitation (Project No. 602-60-27519).

The public utility funds and their associated CIP sections typically contain capital projects in conjunction with the street improvements planned in the Street Capital Projects Fund or CIP. Generally, the City accomplishes these expansions, improvements or reconstruction of the sanitary sewer utility system in concert with these other capital project in order to reduce the additional costs and further disruption of a stand-alone public utility project.

Financial Summary

The Sanitary Sewer Utility Fund will be about \$2,316,000 below the cash balance threshold established by the Council in 2026 and will remain below cash balance thresholds through 2029. A 13.0% rate increase is budgeted for 2026, with similar increases projected through 2030. The City may need to consider the additional rate increases in future years because the MCES disposal fee that comprises nearly 80% of all operating expenditures increased 12.88% from 2025 to 2026.

Budget Reallocation. Based on current expenditure activity, the Proposed 2026-2030 CIP assumes \$764,000 in "carry-over" budget authority from 2025 in the Sanitary Sewer Utility Fund.





STORM WATER UTILITY

Introduction and Allowable Uses

The Storm Water Utility Fund accounts for funds accumulated for the operational and capital expenses related to the public storm water utility owned and operated by the City. For the purposes of the CIP, this section contains budget authority for capital projects related to the acquisition, expansion, improvement, replacement and/or major repairs of storm water utility facilities and systems, including: flood control; sediment removal; storm water mains and collectors expansion and reconstruction; storm water pond maintenance; water quality improvements; and their associated components.

The primary funding source for this fund includes storm water utility fees. Annually, the Council reviews and adopts utility rates and charges to support these activities.

Project Highlights

In 2026, the CIP for the Storm Water Utility Fund appropriates \$3,704,400 of budget authority for 10 capital projects, most notably:

- \$750,000, for sediment removal projects (Project 603-60-26478);
- \$650,000, for TMDL water quality projects (Project 603-60-26467);
- \$630,000, for watershed district water quality projects (Project 603-60-26102);
- \$550,000, for storm water system upgrades (Project 603-60-26101);
- \$340,000, for storm water pond maintenance (Project 603-60-26472); and
- \$220,000, for storm water system upgrades with street projects (Project No. 603-60-26406).

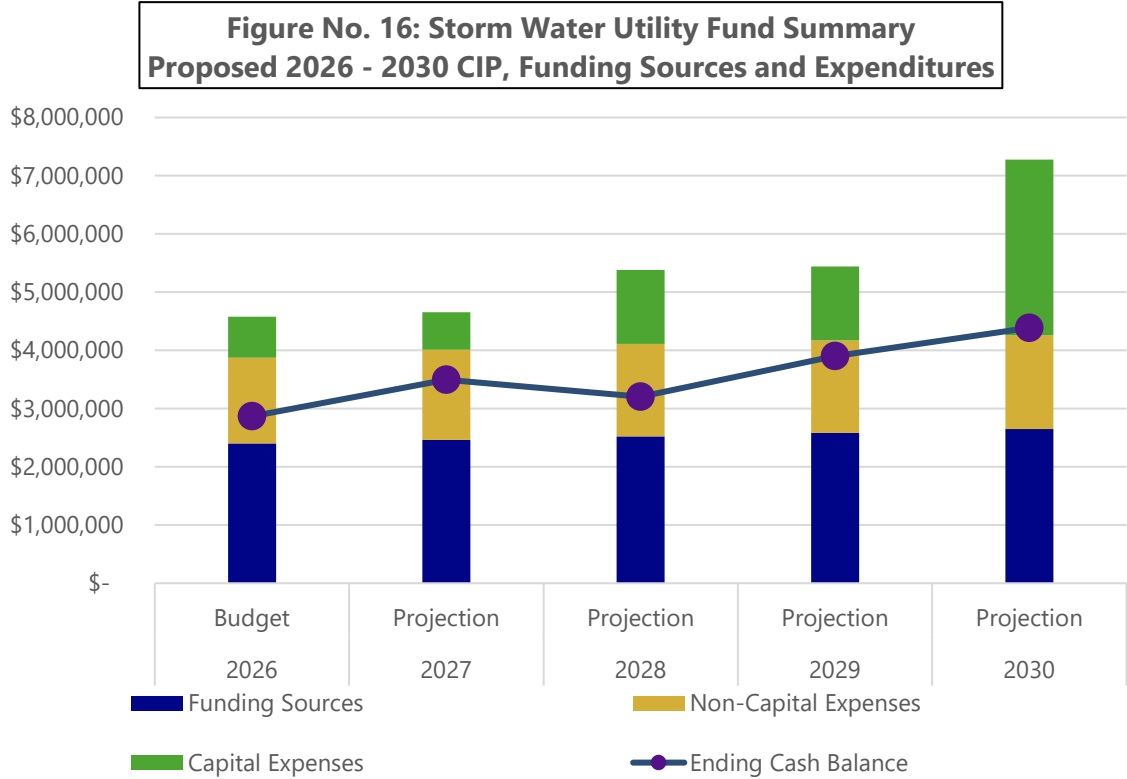
In addition to these activities, the public utility funds and their associated CIP sections typically contain capital projects in conjunction with the street improvement planned in the Street Capital Projects Fund or CIP. Generally, the City accomplishes these expansions, improvements, or reconstruction of the storm water utility system in concert with these other capital project in order to reduce the additional costs and further disruption of a stand-alone public utility project.

Financial Summary

The Storm Water Utility Fund stays above the cash balance threshold for 2026 but falls below the threshold through 2030. Between 2026 and 2030, the City will spend an estimated \$9,623,600 on storm water system related improvements. At this point in time, no interfund loans are in the five-year horizon.

Based on these current cash balance estimates for the Storm Water Utility Fund, the Proposed 2025–2029 CIP assumes a 10% increase in storm water utility rate annually through 2026 before returning to a more typical 4% increase for 2027 forward. Generally, these rate changes will support ordinary capital project expenses, maintain appropriate cash balances and service scheduled debt payments while responding to guidance from the Council not to reduce or eliminate planned capital projects.

Budget Reallocation. Based on current expenditure activity, the Proposed 2026–2030 CIP assumes \$460,000 in “carry-over” budget authority from 2025 in the Storm Water Utility Fund.



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MUNICIPAL LIQUOR

Introduction and Allowable Uses

The Municipal Liquor Fund accounts for funds accumulated for the operational and capital expenses related to the sale of beer, wine and liquor by the City. For the purposes of the CIP, this section contains budget authority related to the acquisition, expansion, improvement, replacement and/or major repairs for the two municipal liquor stores operated by the City, including: building and cooler improvements; furnishings and furniture; information technology; real estate; security systems; and signage.

The primary funding sources for this fund include the proceeds from the sale of beer, wine and liquor, and other miscellaneous items sold by the municipal liquor stores.

Project Highlights

In 2026, the CIP for the Municipal Liquor Fund does not appropriate any funds for capital projects.

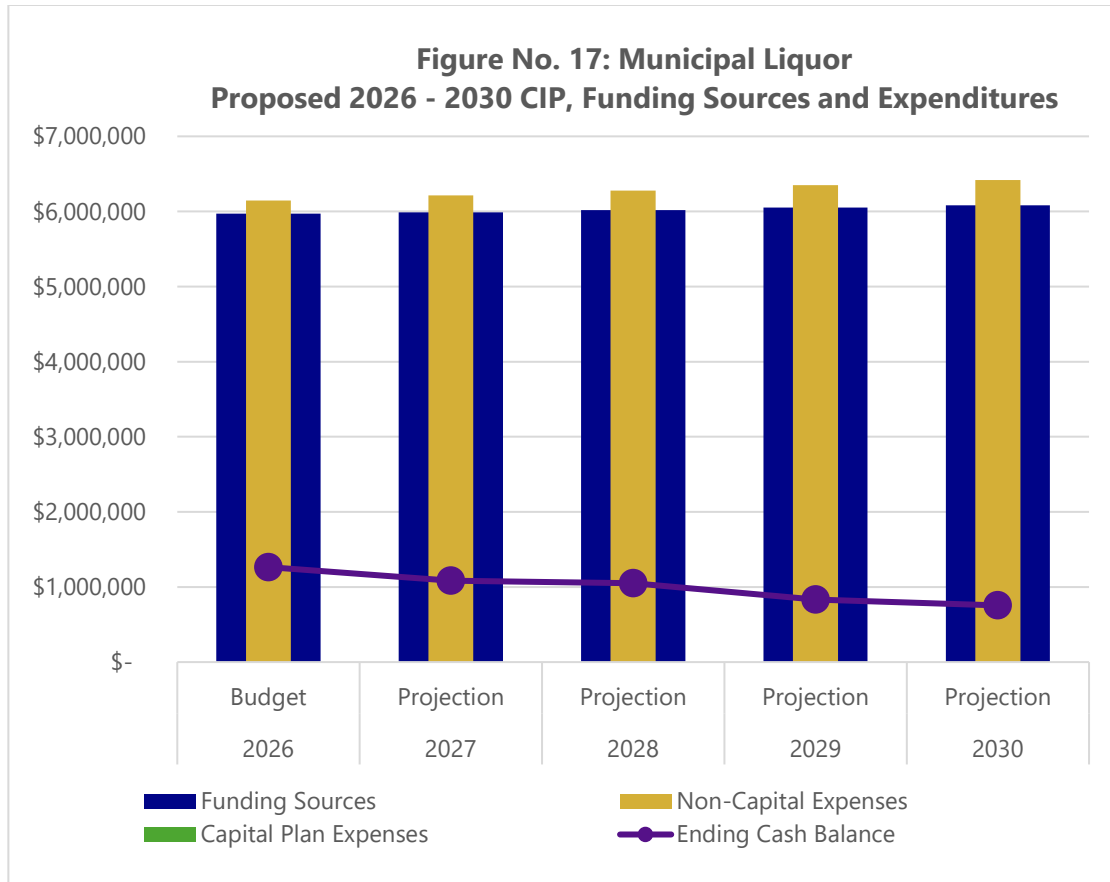
Financial Summary

In 2026, the Municipal Liquor Fund will remain approximately \$950,300 above the cash balance threshold established by the Council and will continue to stay above threshold requirements through 2030. These additional monies may be used to support further investments in the two municipal liquor store locations over the next five years or transferred to other capital project funds to finance specific capital projects.

Generally, the City attributes the strong performance of the Municipal Liquor Fund in 2020 and 2021 to a shift in consumer habits related to the outbreak of COVID-19. Sales have dropped from historic levels during the pandemic because of the noted shift.

The Municipal Liquor Fund will continue to undertake a series of improvements while attempting to maintain its long-standing obligations to other funds as well as the appeal and efficient operation of its facilities.

Budget Reallocation. Based on current expenditure activity, the Proposed 2026-2030 CIP assumes no "carry-over" budget authority from 2025 in the Municipal Liquor Fund.



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PROVISIONAL PROJECTS

As part of the CIP development process, the City may include Provisional Projects. Again, these capital projects are for planning purposes only and do not confer or establish any official budget authority. Therefore, staff cannot expend any monies related to these planned capital projects prior to identifying a funding source.

The Proposed 2026–2030 CIP contains seven Provisional Projects:

1. 57th Avenue Bridge Construction (Project No. 406–31–29299- \$32,000,000);
2. Trunk Highway 47 Corridor (Project No. 407-31-30999 - \$1,700,000);
3. Mississippi Street Improvement Project – Phase II (Project No. 406-31-27899 - \$1,450,000);
4. 57th Avenue Reconstruction (Project No. 406-31-28899 - \$1,200,000);
5. SNC Exhibit Gallery Enhancements (Project No. 407-31-28999 - \$150,000);
6. Commons Water Treatment Plant Solar (Project No. 601-60-27799 - \$120,000); and
7. SNC Audio Visual Upgrades – Part 2 (Project No. 409-13-54199 - \$71,000)

2026 through 2030
Capital Improvement Plan
 Fridley, MN
Projects By Department

Item 9.

Department	Project # Priority	2026	2027	2028	2029	2030	Total
Building Capital Projects							
Commons Park Building Solar	405-31-26153	81,000					81,000
Facility Security Improvements	405-31-26152	50,000	50,000	50,000	50,000	50,000	250,000
Fire Station 2 Remodel	405-21-29900				350,000		350,000
Floor Resurfacing at Civic Campus	405-31-27199		200,000				200,000
Fridley Civic Campus Systems Optimization	405-31-26150	100,000		50,000			150,000
General Buildings Improvements	405-31-26151	20,000	20,000	20,000	20,000	20,000	100,000
Building Capital Projects Total		251,000	270,000	120,000	420,000	70,000	1,131,000

Cable Television

City Council Chamber Upgrades	225-12-26700	112,000	22,000	28,000	25,000	20,000	207,000
Cable Television Total		112,000	22,000	28,000	25,000	20,000	207,000

Equipment Capital Project

Aerial 2 Equipment Replacement	410-21-27902		100,000				100,000
Aerial Platform Apparatus Replacement	410-21-27901		1,700,000				1,700,000
Aerial Truck	410-31-27444		225,000				225,000
Assessing Division Vehicle Replacement (Lease)	410-13-26210	11,300	11,300	11,300	9,100	9,100	52,100
Ball Field Line Painter	410-31-26600	20,000					20,000
Building Ins. Division Vehicle Replacement (Lease)	410-51-26110	12,000	12,000	12,000	12,000	12,000	60,000
Crash Attenuator with Arrow Board	410-31-28800			40,000			40,000
Critical Incident Mitigation, De-Escalation Rescue	410-21-25101	415,000					415,000
Dump Truck and Equipment Replacement	410-31-27801		330,000			350,000	680,000
Engineering Division Pick-Up Truck Outfit (Lease)	410-31-26420	4,000	4,000	4,000	4,000	4,000	20,000
Engineering Division Vehicle Replacements (Lease)	410-31-26410	45,600	45,600	39,500	28,200	28,200	187,100
Fire Division Vehicle Replacement (Lease)	410-21-26904	12,400	12,400	12,400	7,500	7,500	52,200
Fire Rescue Truck Replacement	410-21-27900		160,000				160,000
Fire Station Alerting System	410-21-29900				125,000		125,000
Hydraulic Submersible Pump and Motor	602-60-26602	30,000					30,000
Ice Resurfacer	410-31-26601	18,000					18,000
Lawn and Field Care Equipment Replacement	410-31-26603	38,000	45,000	22,000	17,000	30,000	152,000
Maintenance Garage Crane	410-31-28900			150,000			150,000
Officer Protection, Safety and Health Equip.	410-21-25103	60,000					60,000
Parks Division Pick-Up Truck Outfitting	410-31-26620	10,000	12,000	12,000	12,000	12,000	58,000
Parks Pick-Up Truck Replacement (Lease)	410-31-26610	112,100	112,100	91,300	55,900	48,800	420,200
Passenger Van Replacement (Lease)	410-41-27010		6,000	6,000	6,000	6,000	24,000
Planning Division Vehicle Replacement (Lease)	410-51-26210	9,500	9,500	9,500	7,300	7,300	43,100
Police Division Leased Vehicle Outfitting	410-21-26120	88,000	88,000	88,000	88,000	88,000	440,000

Department	Project # Priority	2026	2027	2028	2029	2030	Item 9.
Police Division Vehicle Replacement	410-21-26100	150,000	100,000	100,000	100,000	100,000	550,000
Police Division Vehicle Replacement (Lease)	410-21-26110	165,000	165,000	165,000	165,000	165,000	825,000
Public Safety Communications Upgrade	410-21-25105	150,000					150,000
Rental Ins. Division Vehicle Replacement (Lease)	410-51-26410	12,400	12,400	9,700	7,500	7,500	49,500
Replace Paving Equipment Trailer	410-31-28801			15,000			15,000
Ribbon Blower for Sidewalk Plow	410-31-28803			25,000			25,000
Sanitary Sewer Pick-Up Truck Replacement (Lease)	602-60-26612	42,400	36,300	31,200	25,500	25,500	160,900
Sewer Division Pick-Up Truck Outfit (Lease)	602-60-26622	9,000	9,000	10,000	10,000	10,000	48,000
Sewer Mainline Hydraulic Jetter	602-60-28602			275,000			275,000
Skid Loader	410-31-26802	70,000					70,000
SNC and Recreation Program and Event Van Lease	410-41-26100	6,000	6,000	6,000	6,000	6,000	30,000
Storm Water Vehicle Replacement (Lease)	603-60-26613	6,400	6,400	2,600	2,600	2,600	20,600
Street Maintenance Division Truck Outfit (Lease)	410-31-26820	8,000	8,000	10,000	10,000	10,000	46,000
Streets Pick-Up Truck (Lease)	410-31-26810	69,800	66,100	49,100	41,700	41,700	268,400
Tracked Skid Loader	410-31-26800	95,000					95,000
Tree Trimming Lift	410-31-27600		60,000				60,000
Utility 4x4	410-31-28600			22,000			22,000
Water Break Trailer	601-60-27601		30,000				30,000
Water Division Pick-Up Truck Outfit (Lease)	601-60-26621	9,000	9,000	10,000	10,000	10,000	48,000
Water Pick-Up Truck Replacement (Lease)	601-60-26611	49,800	49,800	38,900	27,900	27,900	194,300
Wheeled Loader Replacement	410-31-26801	345,000			350,000		695,000
Equipment Capital Project Total		2,073,700	3,430,900	1,267,500	1,128,200	1,009,100	8,909,400

Info. Tech. Cap. Project

Annual Squad and Truck PC/Printer Replacement	409-13-26307	30,000	30,000	30,000	30,000	30,000	150,000
City Code and City Charter Hosting	409-13-27002		15,000				15,000
Criminal Justice Information Services Upgrades	409-13-24300	30,000					30,000
Data Practices/Public Records Request System	409-13-29002		20,000				20,000
EOC AV Updates	409-13-26301	35,000					35,000
Firewall Replacement	409-13-28300			100,000			100,000
Information Technology Innovation Set-Aside	409-13-26003	10,000	10,000	10,000	10,000	10,000	50,000
Itron FCS Cloud Migration	409-13-27304		10,000				10,000
Laserfiche Improvements	409-13-26004	25,000	10,000	10,000	10,000	10,000	65,000
Leave Request Tracking	409-13-26006	10,000					10,000
NeoGov - Vetted/Onboard/SSO	409-13-26007	15,000					15,000
Network Switch Replacement	409-13-25301	20,000					20,000
Remote Site Firewall Replacement	409-13-28330			10,000			10,000
Replacement of Copiers Citywide	409-13-26002	130,000					130,000
Security Camera Archiver Replacement	409-13-27303		15,000	45,000	25,000	25,000	110,000
Server Room UPS Replacement	409-13-30005					100,000	100,000
Technology Purchases and Upgrades	409-13-26001	130,000	130,000	130,000	130,000	130,000	650,000
Virtual Storage Area Network (VSAN) Replacement	409-13-29302				200,000		200,000

Department	Project #	Priority	2026	2027	2028	2029	2030	Item 9.
Website Redevelopment Project	225-12-29701					10,000		10,000
Info. Tech. Cap. Project Total			435,000	240,000	335,000	415,000	305,000	1,730,000

Parks Capital Project

Briardale Park Improvements	407-31-28715			30,000	360,000	50,000		440,000
Cleaning Equipment for Commons Park	407-31-26605		20,000					20,000
Commons Park Improvements	407-31-24710		4,500,000	200,000				4,700,000
Commons Park Vehicle & Equip. Storage	407-31-27002		30,000	500,000				530,000
Community Park Soccer Complex	407-31-26714		300,000					300,000
Creekridge Park Improvements	407-31-28716			15,000	280,000	30,000		325,000
Flanery Park Improvements	407-31-26711		976,000	90,000				1,066,000
General Park System Maintenance	407-31-26604		30,000	30,000	30,000	30,000	30,000	150,000
Hackmann Circle Park Improvements	407-31-28717			20,000	290,000	30,000		340,000
Harris Park Improvements	407-31-28714			35,000	350,000	40,000		425,000
Innsbruck Park Improvements	407-31-29710				25,000	330,000	30,000	385,000
Jay Park Improvements	407-29-29711				20,000	145,000	15,000	180,000
Locke Park Upgrades	407-31-25601		200,000		250,000			450,000
Madsen Park Improvements	407-31-27708			211,000	2,406,000	300,000		2,917,000
Park Improvement Grant Matching	407-31-26600		50,000	50,000	50,000	50,000	50,000	250,000
Ruth Circle Park Improvements	407-31-28718			90,000	1,100,000	60,000		1,250,000
SNC Boardwalk Trail Replacement	407-31-25443		690,000	100,000				790,000
SNC Parking Lot Maintenance	407-31-24464		17,000					17,000
SNC Trail Resurfacing	407-31-25100		100,000	100,000				200,000
Summit Square Park Improvements	407-31-25713		298,000	28,000				326,000
Terrace Park Improvements	407-29-29712				25,000	350,000	40,000	415,000
Utility Work Machine for Commons Park	407-31-26607		80,000					80,000
Parks Capital Project Total			7,291,000	1,499,000	5,186,000	1,415,000	165,000	15,556,000

Provisional Projects

57th Avenue Bridge Construction	406-31-29299					32,000,000		32,000,000
57th Avenue Reconstruction	407-31-28899				1,200,000			1,200,000
Commons Water Treatment Plant Solar	601-60-27799			120,000				120,000
Mississippi Street Improvement Project - Phase II	406-31-27899			300,000	1,150,000			1,450,000
Springbrook Nature Center Exhibit Gallery Enhancem	407-31-28999				75,000	75,000		150,000
Trunk Highway 47 Corridor Improvements	407-31-30999						1,700,000	1,700,000
Provisional Projects Total			0	420,000	2,425,000	32,075,000	1,700,000	36,620,000

Sanitary Sewer Utility

Lift Station Maintenance	602-60-27520			75,000		75,000		150,000
On Site Generator for Sylvan Lift Station	602-60-26519		65,000					65,000
Push Camera for Sanitary Lateral Services	602-60-28600		12,000					12,000
Replace Sewer Vacuum Truck	602-60-30600						500,000	500,000
Replace Tool Truck	602-60-30602						75,000	75,000
Sanitary Sewer Collection System Lining	602-60-26450		1,250,000		1,500,000		1,700,000	4,450,000
Sanitary Sewer Flow Study	602-60-25291		50,000					50,000
Sanitary Sewer Force Main Reconstruction	602-60-27501			250,000		300,000		550,000

Department	Project #	Priority	2026	2027	2028	2029	2030	Item 9.
Sanitary Sewer Lift Station Rehabilitation	602-60-27519		879,000	1,800,000		300,000	1,500,000	4,479,000
Sanitary Sewer System Upgrades with Street Project	602-60-26406		35,000	85,000	85,000	90,000	95,000	390,000
Sanitary Sewer Utility Total			2,291,000	2,210,000	1,585,000	765,000	3,870,000	10,721,000

Storm Water Utility

Iron Sand Filter Media Replacement	603-60-28456				50,000	20,000		70,000
Norton Creek Flood Control	603-60-26524		450,000	450,000				900,000
Purchase New Mini-Truck	603-60-26603		40,000					40,000
Sediment Removal Projects	603-60-26478		750,000			200,000		950,000
Storm Water Pond Maintenance	603-60-26472		340,000	150,000	150,000	150,000	150,000	940,000
Storm Water System Upgrades	603-60-26101		550,000	200,000	250,000	200,000	250,000	1,450,000
Storm Water System Upgrades with Street Projects	603-60-26406		220,000	225,000	225,000	225,000	250,000	1,145,000
Street Sweeper Replacement	603-63-29010					400,000		400,000
TMDL Water Quality Projects	603-60-26467		650,000	200,000	200,000	400,000	300,000	1,750,000
Watershed BMP Implementation	603-60-26445		68,000	30,000	35,000	35,000	60,000	228,000
Watershed District Water Quality Projects	603-60-26102		630,000	200,000	300,000	300,000	300,000	1,730,000
Storm Water Utility Total			3,698,000	1,455,000	1,210,000	1,930,000	1,310,000	9,603,000

Street Capital Projects

57th Avenue Bridge Design	406-31-25801		1,020,000					1,020,000
ADA Improvements	406-31-26800		600,000	130,000	130,000	130,000	130,000	1,120,000
Central Avenue Bridge and Trail	406-31-29021					200,000		200,000
Mississippi Street Corridor Phase I	406-31-28800				500,000			500,000
Mississippi Street Improvement - Phase II	406-31-25900		420,000					420,000
Safe Routes to School Project ST2026-21	406-31-26801		1,300,000					1,300,000
Street Project Technical Analysis	406-31-26803		20,000	30,000	30,000	30,000	40,000	150,000
Street Rehabilitation Project (ST 2026-01)	406-31-26001		1,375,000					1,375,000
Street Rehabilitation Project ST2026-02	406-31-26002		420,000					420,000
Street Rehabilitation Project (ST 2027-01)	406-31-27001		80,000	680,000				760,000
Street Rehabilitation Project (ST2028-01)	406-31-28001				1,000,000			1,000,000
Street Rehabilitation Project (ST 2029-01)	406-31-29001					805,000		805,000
Street Rehabilitation Project (ST 2030-01)	406-31-30001						1,200,000	1,200,000
Traffic Safety Upgrades (Improvements)	406-31-26006		40,000	50,000	50,000	60,000	60,000	260,000
Traffic Signal Installation/Replacements	406-31-26005		125,000	40,000	600,000	300,000	600,000	1,665,000
Trail and Sidewalk Upgrades	406-31-26022		105,000	105,000	120,000	120,000	150,000	600,000
Trunk Highway 65 Corridor Improvements	406-31-28801				300,000			300,000
Trunk Highway Signal LED Retrofit	406-31-26802		251,000					251,000
University Avenue Corridor Enhancements	406-31-27808			125,000	125,000	125,000		375,000
Street Capital Projects Total			5,756,000	1,160,000	2,855,000	1,770,000	2,180,000	13,721,000

Water Utility

63rd Booster Station HVAC Replacement	601-60-29002					75,000		75,000
Building Maintenance	601-60-26495		60,000	25,000	160,000	25,000	80,000	350,000

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BUILDING CAPITAL PROJECTS FUND
2026 Capital Investment Program Budget and 2027 through 2030 Plan
Funding Sources and Expenditure Projections

Fund No. 405	2026	2027	2028	2029	2030	
Funding Sources	Budget	Projection	Projection	Projection	Projection	Total
Interest on Investments	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 110,000
Grants		-	-	-	-	-
Total Funding Sources	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 110,000
Capital Plan Expenditures						\$ -
Total Expenditures	\$ 251,000	\$ 270,000	\$ 120,000	\$ 420,000	\$ 70,000	\$ 1,131,000
Surplus (deficiency) of funding sources over (under) expenditures	\$ (221,000)	\$ (250,000)	\$ (100,000)	\$ (400,000)	\$ (50,000)	\$ (1,021,000)
<i>Estimated Beginning Fund Balance</i>	<i>1,857,454</i>	<i>1,636,454</i>	<i>1,386,454</i>	<i>1,286,454</i>	<i>886,454</i>	<i>7,053,270</i>
Estimated Ending Fund Balance	\$ 1,636,454	\$ 1,386,454	\$ 1,286,454	\$ 886,454	\$ 836,454	\$ -
Fund Balance Requirement (35% of Average)	\$ 79,170	\$ 79,170	\$ 79,170	\$ 79,170	\$ 79,170	\$ 395,850
Difference (\$)	1,557,284	1,307,284	1,207,284	807,284	757,284	\$ 5,636,420

Capital Improvement Plan
Fridley, MN

Project # 405-31-26153
Project Name Commons Park Building Solar

Total Project Cost	\$81,000	Contact	Public Works Director
Department	Building Capital Projects	Type	Buildings
Category	PW - Facilities Mgmt	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	30 years
Account No.:	405-3115-701100		

Description

This project would add solar power generation on the new Commons Park building.

Justification

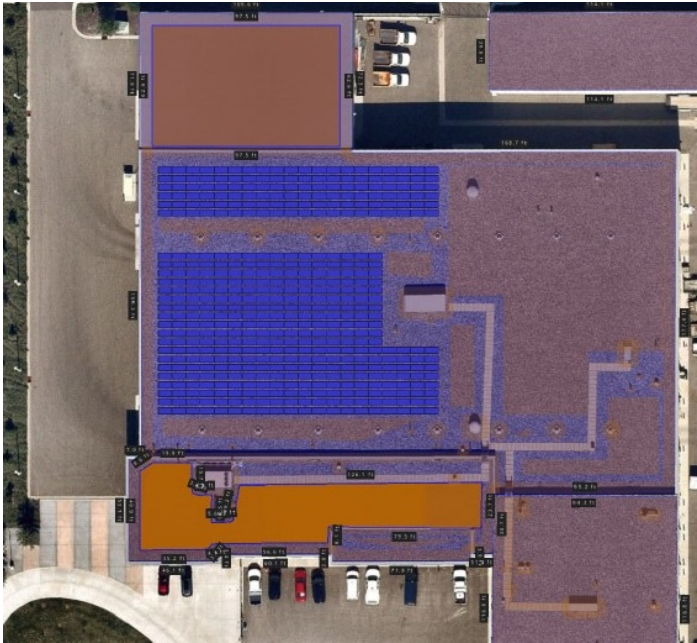
New solar technology would enable addition of green energy generation at this building, providing long-term reduction in costs.

Expenditures	2026	2027	2028	2029	2030	Total
Buildings	81,000	0	0	0	0	81,000
Total	81,000	0	0	0	0	81,000

Funding Sources	2026	2027	2028	2029	2030	Total
Grant - State	48,700	0	0	0	0	48,700
Building Impr. Fund Reserves	32,000	0	0	0	0	32,000
Grant - Federal	24,300	0	0	0	0	24,300
Total	105,000	0	0	0	0	105,000

Budget Impact

The project is estimated to provide savings/revenue of over (TBD) over 30 years.



Capital Improvement Plan
Fridley, MN

Project # 405-31-26152
Project Name Facility Security Improvements

Total Project Cost	\$300,000	Contact	Public Works Director
Department	Building Capital Projects	Type	Equipment
Category	PW - Facilities Mgmt	Priority	n/a
Status	Active	Useful Life	20 years
Account No.:	405-3115-635100		

Description

This request is to cover expenses for both annual and general upkeep of the Credential/ID Card System, Security System including hardware repair/replacement and software maintenance, as well as Locking/Keying systems.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
50,000	Furniture/Fixtures	50,000	50,000	50,000	50,000	50,000	250,000
	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
50,000	Building Impr. Fund Reserves	50,000	50,000	50,000	50,000	50,000	250,000
	Total	50,000	50,000	50,000	50,000	50,000	250,000

Capital Improvement Plan
Fridley, MN

Project # 405-21-29900
Project Name Fire Station 2 Remodel

Total Project Cost	\$350,000	Contact	Public Safety Director
Department	Building Capital Projects	Type	Buildings
Category	Public Safety - Fire	Priority	n/a
Status	Active	Useful Life	30 years
Account No.:	405-2190-701100		

Description
Remodel Fire Station #2 to include sleeping quarters, updated and compliant bathrooms, and shared space for use by Fire, Police, and Allina EMS.

Justification
Fire Station #2 was built in 1988 and included a climate-controlled storage area isolated on the rear of the building. The storage area is no longer needed and can be retrofit for usable space without increasing square footage. The remodel provides the opportunity to full utilize the existing space and extending the life of the building significantly. Facilities upgrades have already been kept up on the building including flooring, heating, backup power, and exterior maintenance.

Expenditures	2026	2027	2028	2029	2030	Total
Contractual Services	0	0	0	350,000	0	350,000
Total	0	0	0	350,000	0	350,000

Funding Sources	2026	2027	2028	2029	2030	Total
Building Impr. Fund Reserves	0	0	0	350,000	0	350,000
Total	0	0	0	350,000	0	350,000

Capital Improvement Plan
Fridley, MN

Project # 405-31-27199
Project Name Floor Resurfacing at Civic Campus

Total Project Cost	\$200,000	Contact	Public Works Director
Department	Building Capital Projects	Type	Buildings
Category	PW - Facilities Mgmt	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	15 years

Description

This work will include grinding and sealing concrete floors in the Public Works Garage and Fire Department on the Fridley Civic Campus.

Justification

The work will be needed to maintain concrete equipment floors in good shape over the long-term, and to avoid premature deterioration.

Expenditures	2026	2027	2028	2029	2030	Total
Buildings	0	200,000	0	0	0	200,000
Total	0	200,000	0	0	0	200,000

Funding Sources	2026	2027	2028	2029	2030	Total
Building Impr. Fund Reserves	0	200,000	0	0	0	200,000
Total	0	200,000	0	0	0	200,000

Capital Improvement Plan
Fridley, MN

Project # 405-31-26150
Project Name Fridley Civic Campus Systems Optimization

Total Project Cost	\$150,000	Contact	Public Works Director
Department	Building Capital Projects	Type	Improvement
Category	PW - Facilities Mgmt	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	10 years
Account No.:	405-3115-701100		

Description

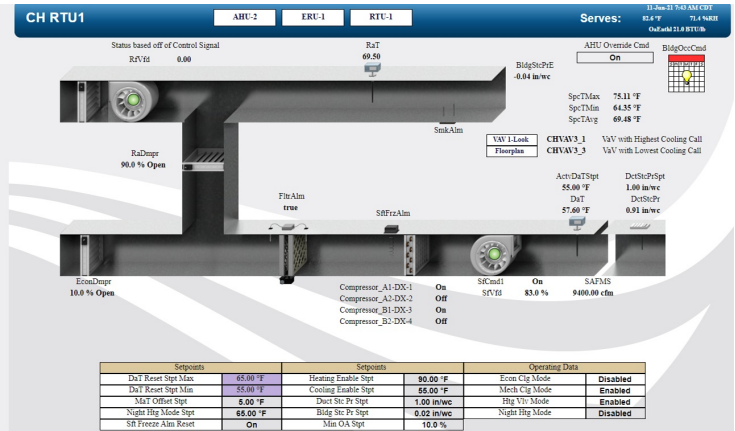
The project will provide funding for the review and implementation of energy efficient improvements. It will also allow for other changes, such as electric vehicle charging stations. The optimization will maximize utility cost savings.

Justification

Although Fridley Civic Campus buildings are already energy efficient, the City will need to occasionally evaluate and implement improvements needed to maximize building utility costs and energy efficiency.

Expenditures	2026	2027	2028	2029	2030	Total
Buildings	100,000	0	50,000	0	0	150,000
Total	100,000	0	50,000	0	0	150,000

Funding Sources	2026	2027	2028	2029	2030	Total
Building Impr. Fund Reserves	100,000	0	50,000	0	0	150,000
Total	100,000	0	50,000	0	0	150,000



Capital Improvement Plan
Fridley, MN

Project # 405-31-26151
Project Name General Buildings Improvements

Total Project Cost	\$180,000	Contact	Public Works Director
Department	Building Capital Projects	Type	Buildings
Category	PW - Facilities Mgmt	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	10 years
Account No.:	405-3115-635100		

Description
This project provides funds to support miscellaneous needs and/or unanticipated building improvements.

Justification
Throughout the year, the City identifies miscellaneous improvements throughout City facilities. Generally, this project will provide an identified source of funds to support costs associated with needs.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
80,000	Contractual Services	20,000	20,000	20,000	20,000	20,000	100,000
Total		20,000	20,000	20,000	20,000	20,000	100,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
80,000	Building Impr. Fund Reserves	20,000	20,000	20,000	20,000	20,000	100,000
Total		20,000	20,000	20,000	20,000	20,000	100,000



STREET CAPITAL PROJECTS FUND
2026 Capital Investment Program Budget and 2027 through 2030 Plan
Funding Sources and Expenditure Projections

Fund No. 406	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection	Total
Funding Sources						
Municipal State Aid - State Aid/Muni Routes	\$ 1,275,000	\$ 125,000	\$ 1,375,000	\$ 625,000	\$ 1,900,000	\$ 5,300,000
Municipal State Aid - Local Routes	580,000	270,000	375,000	251,000	530,000	2,006,000
Local Government Aid	100,000	350,000	150,000	200,000	100,000	900,000
Federal Highway Funds	-	-	-	-	-	\$ -
State Bonds	2,166,000	-	-	-	-	\$ 2,166,000
Special Assessments	550,000	410,000	625,000	554,000	670,000	\$ 2,809,000
Interest on Investments	40,000	40,000	40,000	40,000	40,000	\$ 200,000
Total Funding Sources	\$ 4,711,000	\$ 1,195,000	\$ 2,565,000	\$ 1,670,000	\$ 3,240,000	\$ 13,381,000
Capital Projects						
Engineering Division Transfer Out	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Capital Plan Expenditures	5,756,000	1,160,000	2,855,000	1,770,000	2,180,000	\$ 13,721,000
Total Expenditures	\$ 5,956,000	\$ 1,360,000	\$ 3,055,000	\$ 1,970,000	\$ 2,380,000	\$ 14,721,000
Surplus (deficiency) of funding sources over (under) expenditures	\$ (1,245,000)	\$ (165,000)	\$ (490,000)	\$ (300,000)	\$ 860,000	\$ (1,340,000)
Estimated Beginning Fund Balance	1,320,154	965,154	800,154	310,154	10,154	3,405,770
Projects Carried Forward from Prior Years	890,000	-	-	-	-	-
Estimated Ending Fund Balance	\$ 965,154	\$ 800,154	\$ 310,154	\$ 10,154	\$ 870,154	\$ -
Fund Balance Requirement (35% of Average)	\$ 1,030,470	\$ 1,030,470	\$ 1,030,470	\$ 1,030,470	\$ 1,030,470	\$ 5,152,350
Difference (\$)	(65,316)	(230,316)	(720,316)	(1,020,316)	(160,316)	(2,196,580)

Capital Improvement Plan
Fridley, MN

Project # 406-31-25801
Project Name 57th Avenue Bridge Design

Total Project Cost	\$3,370,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	30 years
Account No.:	406-3180-705100		

Description

This project involves design of the 57th Avenue Bridge between Main Street and East River Road, along with an associated roundabout at Main Street. The project is funded by state general obligation bonds, and includes modest ineligible costs, including reapplication for federal funding for construction.

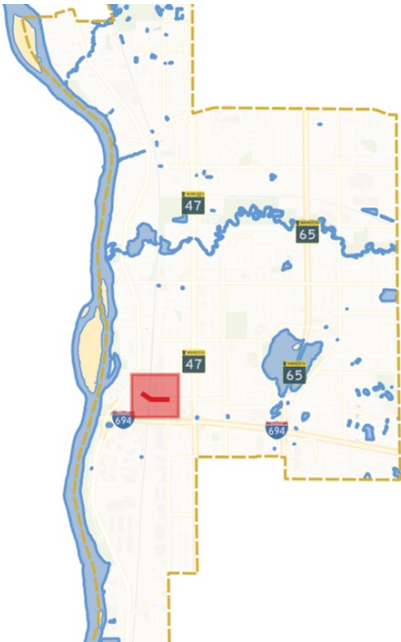
\$1,010,000 was carried forward from 2025 to 2026

Justification

This project is consistent with the City's comprehensive plan and Transit Oriented Development (TOD) Master plan, and Anoka County's East River Road corridor plan, HRA, and final design and right-of-way acquisition has been funded by state bond funds.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
2,350,000	Unassigned	1,020,000	0	0	0	0	1,020,000
	Total	1,020,000	0	0	0	0	1,020,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
2,350,000	Grant - State	1,020,000	0	0	0	0	1,020,000
	Total	1,020,000	0	0	0	0	1,020,000



Capital Improvement Plan

Fridley, MN

Project #	406-31-26800		
Project Name	ADA Improvements		
Total Project Cost	\$3,105,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Improvement
Category	PW - Streets	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	20 years
Account No.:	406-3180-705100		

Description

The Americans with Disabilities Act (ADA) improvements follow the City's ADA Transition Plan to meet requirements for non-compliant pedestrian ramps, sidewalks and trails throughout the City's right-of-way. For more information, see the project page at: <https://www.fridleymn.gov/1395/Public-Works-ADA-Transition-Plan>.

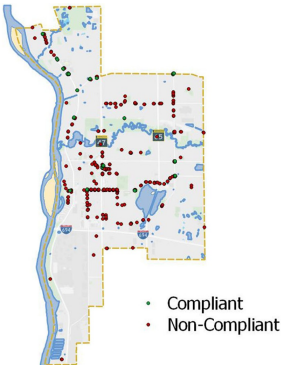
\$470,000 is carried forward from 2025 to 2026.

Justification

The existing pedestrian ramps are currently 13% compliant with the current Public Rights-of-Way Accessibility Guidelines. This project will continue the City's efforts to improve compliance.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,985,000	Construction/Infrastructure	600,000	130,000	130,000	130,000	130,000	1,120,000
	Total	600,000	130,000	130,000	130,000	130,000	1,120,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,985,000	Streets Impr. Fund Reserves	555,000	85,000	100,000	130,000	130,000	1,000,000
	Local Government Aid	45,000	45,000	30,000	0	0	120,000
	Total	600,000	130,000	130,000	130,000	130,000	1,120,000



Capital Improvement Plan
Fridley, MN

Project #	406-31-29021		
Project Name	Central Avenue Bridge and Trail		
Total Project Cost	\$200,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Ext. Funding Available
Status	Active	Useful Life	30 years
Account No.:	406-3180-702100		

Description

This Anoka County led project includes replacement of the Central Avenue bridge over Rice Creek, roadway resurfacing, and trail realignments/improvements.

Justification

Anoka County is planning to replace the Central Avenue bridge over Rice Creek, which may include replacement of the existing trail bridge, trail realignment, and roadway resurfacing. The City anticipates cost-share related to the trail in 2028 and reimbursable in 2029.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	0	0	0	200,000	0	200,000
Total	0	0	0	200,000	0	200,000
Funding Sources	2026	2027	2028	2029	2030	Total
State Aid - MSAS Routes	0	0	0	200,000	0	200,000
Total	0	0	0	200,000	0	200,000

Capital Improvement Plan
Fridley, MN

Project # 406-31-28800
Project Name Mississippi Street Corridor Phase I

Total Project Cost	\$500,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Ext. Funding Available
Status	Active	Useful Life	30 years
Account No.:	406-3180-705100		

Description

This project includes corridor improvements on Mississippi Street between East River Road and University Avenue (TH47).

Justification

Anoka County is implementing the corridor vision for Mississippi Street in phases, the first of these will include the portion west of University Avenue. The City anticipates cost-share related to addition of trail, lighting, and other improvements in 2027 and reimbursable in 2028.

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	0	0	500,000	0	0	500,000
Total	0	0	500,000	0	0	500,000

Funding Sources	2026	2027	2028	2029	2030	Total
State Aid - MSAS Routes	0	0	350,000	0	0	350,000
Storm Water Utility Fund Reserves	0	0	150,000	0	0	150,000
Total	0	0	500,000	0	0	500,000

Capital Improvement Plan
Fridley, MN

Project # 406-31-25900
Project Name Mississippi Street Improvement - Phase II

Total Project Cost	\$1,220,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	25 years
Account No.:	406-3180-635100		

Description

This project will provide for reconstruction of Mississippi Street, including corridor changes planned with Anoka County for the second phase of this corridor change, east of University Ave. The project is provided for cost-sharing of three projects along Mississippi Street that Anoka County will be leading in 2025. The City and County were unsuccessful in obtaining funding for the entire corridor thus far, and therefore are planning the following projects: Mississippi Street corridor from East River Road to University Avenue (\$300,000 cost share), and two roundabouts, one at 7th Street and one at Central Avenue (\$300,000 and \$200,000 cost share, respectively) which both received federal HSIP funding for the majority of their construction (\$2.5 million). The total construction for all three projects is estimated at \$5.5 million.

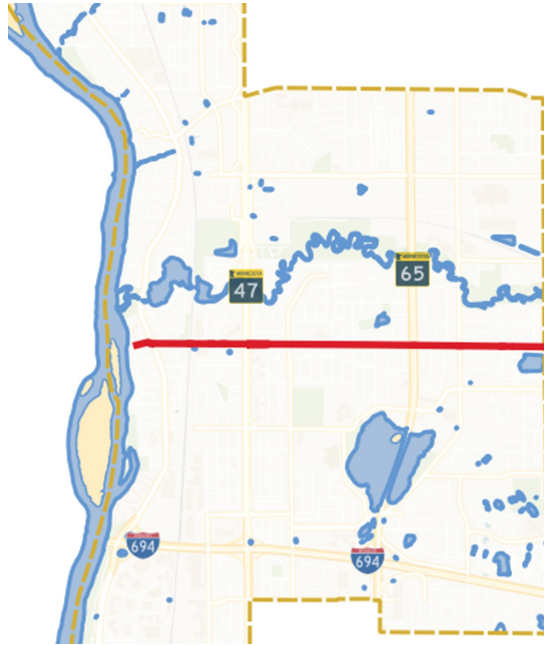
\$420,000 was carried forward from 2025 to 2026

Justification

This project moves planned improvements along the Mississippi Street corridor forward in a consistent fashion and in accordance with the corridor plan, although not comprehensively. The project will meet priority objectives of the City's Active Transportation Plan and Anoka County's Mississippi Corridor Study, which the City of Fridley participated in.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
800,000	Construction/Infrastructure	420,000	0	0	0	0	420,000
	Total	420,000	0	0	0	0	420,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
800,000	State Aid - MSAS Routes	420,000	0	0	0	0	420,000
	Total	420,000	0	0	0	0	420,000



Capital Improvement Plan

Fridley, MN

Project # 406-31-26801**Project Name** Safe Routes to School Project ST2026-21**Total Project Cost** \$1,300,000**Contact** Public Works Director**Department** Street Capital Projects**Type** Street Construction**Category** PW - Streets**Priority** Essential, Health/Safety/Mandate**Status** Active**Useful Life** 30 years**Description**

The Project includes the construction of a shared-use trail in the following locations:

- 61st Avenue from University Avenue (TH 47) to West Moore Lake Drive
- 7th Street from 61st Avenue to Mississippi Street (CSAH 6)
- North side of Commons Park from 7th Street to Jackson Street

Justification

The proposed improvements are identified within the Safe Routes to Schools plans for Hayes Elementary School and Fridley Middle School, developed and approved by the Council in 2017. Moreover, the trail connections along 7th Street and 61st Avenue are listed as high-priority projects within the City's current Active Transportation Plan, approved by the Council in February 2020. At the time of grant application, the Project also received written support from Fridley Public Schools and the City's Environmental Quality and Energy Commission. In November 2023, staff hosted an Open House prior to applying for the grant for the Project for property owners adjacent to the Project and received positive feedback. The City was successful in securing \$1,000,000 through a regional solicitation selection process for the purpose of implementing the project.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	1,270,000	0	0	0	0	1,270,000
Planning/Design	30,000	0	0	0	0	30,000
Total	1,300,000	0	0	0	0	1,300,000

Funding Sources	2026	2027	2028	2029	2030	Total
Grant - State	1,000,000	0	0	0	0	1,000,000
State Aid - MSAS Routes	300,000	0	0	0	0	300,000
Total	1,300,000	0	0	0	0	1,300,000

Capital Improvement Plan
Fridley, MN

Project # 406-31-26803
Project Name Street Project Technical Analysis

Total Project Cost	\$260,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	406-3180-635100		

Description

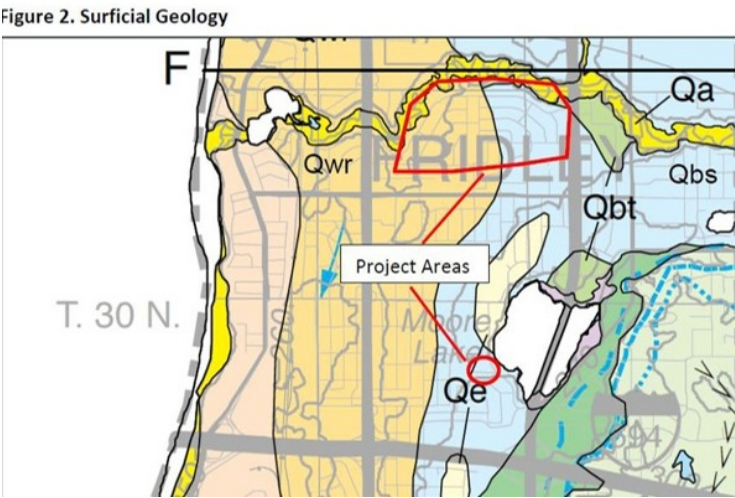
This project provides for technical analysis related to street project planning and preliminary design. Expenditures include geotechnical analysis, field surveys, preparation of funding applications and public outreach.

Justification

This item will allow timely preparation of critical project elements and funding, and reduces risk of design modifications and change orders at later points in a project.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
110,000	Contractual Services	20,000	30,000	30,000	30,000	40,000	150,000
Total		20,000	30,000	30,000	30,000	40,000	150,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
110,000	Streets Impr. Fund Reserves	20,000	30,000	30,000	30,000	40,000	150,000
Total		20,000	30,000	30,000	30,000	40,000	150,000



Capital Improvement Plan

Fridley, MN

Project # 406-31-26001
Project Name Street Rehabilitation Project (ST 2026-01)

Total Project Cost	\$1,515,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	406-3180-705100		

Description

This project involves the rehabilitation of various asphalt street segments and minor repairs to utilities in the Melody Manor neighborhood. A major component of this project will be a road diet on 73rd Avenue.

\$100,000 was carried over from 2025 to 2026.

Justification

This project is consistent with the street pavement preservation program, specifically with the update to the City's Pavement Management Plan in November 2020, and Surface Water Management Plan. Sanitary sewer, storm sewer, and water system surveys will need to be completed prior to plan development to determine the extent of repairs needed on the City's utility systems. These costs are approximated in the below estimates. This project will be coordinated with CenterPoint Energy and other private utilities in regard to replacement of their aging systems.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
140,000	Construction/Infrastructure	1,375,000	0	0	0	0	1,375,000
	Total	1,375,000	0	0	0	0	1,375,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
140,000	Special Assessments	550,000	0	0	0	0	550,000
	State Aid - Local Routes	500,000	0	0	0	0	500,000
	State Aid - MSAS Routes	325,000	0	0	0	0	325,000
	Total	1,375,000	0	0	0	0	1,375,000



Capital Improvement Plan
Fridley, MN

Project # 406-31-26002
Project Name Street Rehabilitation Project ST2026-02

Total Project Cost	\$420,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	20 years

Description

This proposed project is a pavement preservation project to improve quality of existing pavement. Public Works staff reviewed the roadway pavements and established that it would be advantageous to perform a rehabilitation in 2026 on these segments. Street segments selected for this project include: Viron Road (TH65 E Service Drive), 63rd Avenue in the Highlands Neighborhood, and Skywood Lane, 53rd Avenue, Lincoln Street, and 52nd Avenue in the Marian Hills Neighborhood.

Funding for this project is derived from several sources including the Street Maintenance Division's operating budget for 2025 and 2026, Municipal State Aid Street funding, and special assessments in accordance with City policy.

Justification

This project will enable the City to keep up with its pavement preservation schedule by rehabilitating additional miles.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	420,000	0	0	0	0	420,000
Total	420,000	0	0	0	0	420,000

Funding Sources	2026	2027	2028	2029	2030	Total
Transfer In	420,000	0	0	0	0	420,000
Total	420,000	0	0	0	0	420,000

Capital Improvement Plan

Fridley, MN

Project # 406-31-27001
Project Name Street Rehabilitation Project (ST 2027-01)

Total Project Cost	\$760,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	25 years
Account No.:	406-3180-705100		

Description

The project involves the rehabilitation of various asphalt street segments and minor repairs to utilities in the eastern Melody Manor neighborhood.

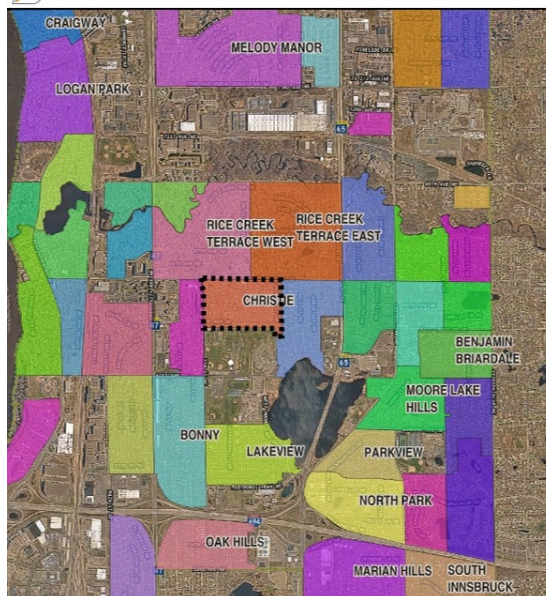
Justification

This project is consistent with the street pavement preservation program. Sanitary sewer, storm sewer, and water system surveys will need to be completed prior to plan development to determine the extent of repairs needed on the City's utility systems. These costs are approximated in the below estimates. This project will be coordinated with CenterPoint Energy and other private utilities in regard to replacement of their aging system.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	0	680,000	0	0	0	680,000
Planning/Design	80,000	0	0	0	0	80,000
Total	80,000	680,000	0	0	0	760,000

Funding Sources	2026	2027	2028	2029	2030	Total
Special Assessments	0	410,000	0	0	0	410,000
State Aid - Local Routes	80,000	270,000	0	0	0	350,000
Total	80,000	680,000	0	0	0	760,000

2027 Street Rehabilitation Project No. ST2027-01



Capital Improvement Plan

Fridley, MN

Project # 406-31-28001
Project Name Street Rehabilitation Project (ST2028-01)

Total Project Cost	\$1,000,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	30 years
Account No.:	406-3180-705100		

Description

This project involves the rehabilitation of various asphalt street segments and minor repairs to utilities in the Uplands, Christie, and Florence neighborhoods.

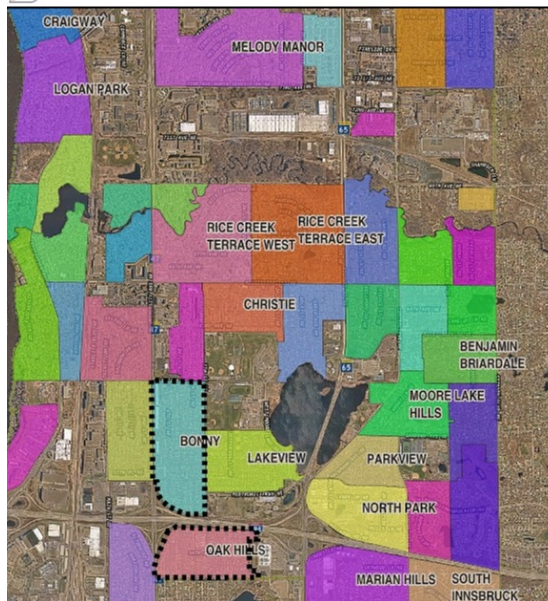
Justification

This project is consistent with the street pavement preservation program, specifically with the update to the City's Pavement Management Plan in November 2020, and Surface Water Management Plan. Sanitary sewer, storm sewer, and water system surveys will need to be completed prior to plan development to determine the extent of repairs needed on the City's utility systems. These costs are approximated in the below estimates. This project will be coordinated with CenterPoint Energy and other private utilities in regard to replacement of their aging systems.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	0	0	1,000,000	0	0	1,000,000
Total	0	0	1,000,000	0	0	1,000,000

Funding Sources	2026	2027	2028	2029	2030	Total
Special Assessments	0	0	625,000	0	0	625,000
State Aid - Local Routes	0	0	375,000	0	0	375,000
Total	0	0	1,000,000	0	0	1,000,000

2028 Street Rehabilitation Project No. ST2028-01



Capital Improvement Plan

Fridley, MN

Project # 406-31-29001
Project Name Street Rehabilitation Project (ST 2029-01)

Total Project Cost	\$805,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	25 years
Account No.:	406-3180-705100		

Description

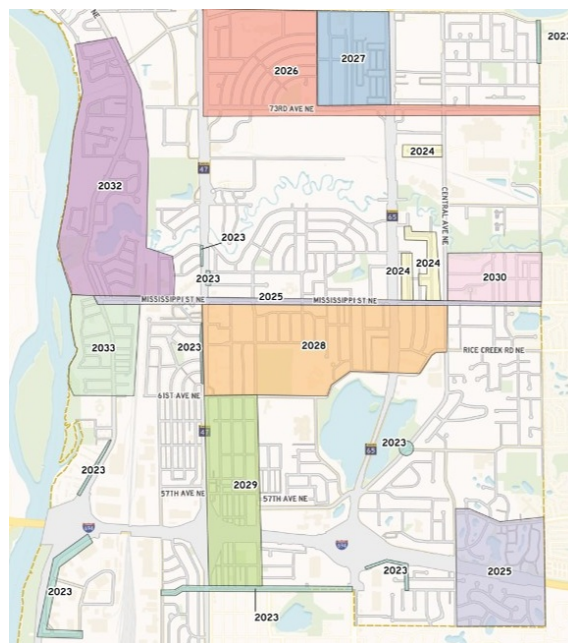
The project involves the rehabilitation of various asphalt street segments and minor repairs to utilities in the Bonny and Oak Hills neighborhoods.

Justification

This project is consistent with the street pavement preservation program. Sanitary sewer, storm sewer, and water system surveys will need to be completed prior to plan development to determine the extent of repairs needed on the City's utility systems. These costs are approximated in the below estimates. This project will be coordinated with CenterPoint Energy and other private utilities in regard to replacement of their aging system.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	0	0	0	805,000	0	805,000
Total	0	0	0	805,000	0	805,000

Funding Sources	2026	2027	2028	2029	2030	Total
Special Assessments	0	0	0	554,000	0	554,000
State Aid - Local Routes	0	0	0	251,000	0	251,000
Total	0	0	0	805,000	0	805,000



Capital Improvement Plan

Fridley, MN

Project # 406-31-30001
Project Name Street Rehabilitation Project (ST 2030-01)

Total Project Cost	\$1,200,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	25 years
Account No.:	406-3180-705100		

Description

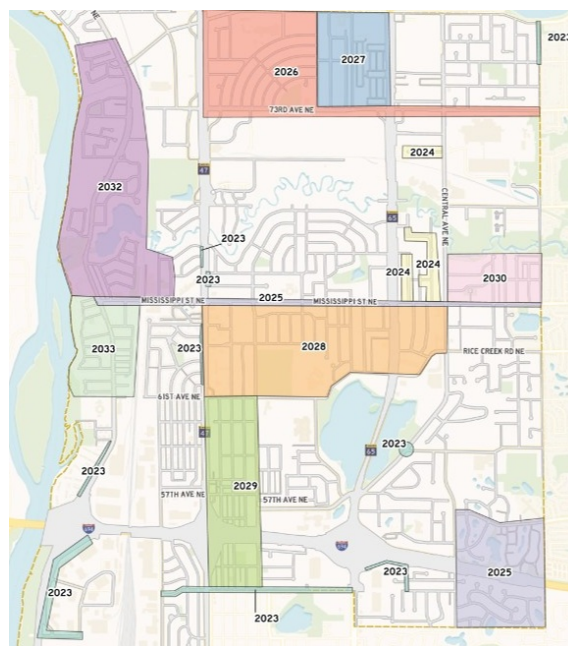
The project involves the rehabilitation of various asphalt street segments and minor repairs to utilities in the Christie neighborhood.

Justification

This project is consistent with the street pavement preservation program. Sanitary sewer, storm sewer, and water system surveys will need to be completed prior to plan development to determine the extent of repairs needed on the City's utility systems. These costs are approximated in the below estimates. This project will be coordinated with CenterPoint Energy and other private utilities in regard to replacement of their aging system.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	0	0	0	0	1,200,000	1,200,000
Total	0	0	0	0	1,200,000	1,200,000

Funding Sources	2026	2027	2028	2029	2030	Total
Special Assessments	0	0	0	0	670,000	670,000
State Aid - Local Routes	0	0	0	0	530,000	530,000
Total	0	0	0	0	1,200,000	1,200,000



Capital Improvement Plan
Fridley, MN

Project #	406-31-26006		
Project Name	Traffic Safety Upgrades (Improvements)		
Total Project Cost	\$600,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Improvement
Category	PW - Streets	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	20 years
Account No.:	406-3180-635100		

Description

This project involves improvements to traffic safety in cooperation with Anoka County and the Minnesota Department of Transportation (Mn/DOT).

Justification

The City will initiate minor annual traffic safety improvements as well as seek funding for larger safety improvement projects to be identified in the upcoming year by staff in conjunction with Anoka County and Mn/DOT. Projects may also include traffic calming measures and pedestrian/bicycle safety measures that are determined to be effective during this budgetary time frame.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
340,000	Construction/Infrastructure	40,000	50,000	50,000	60,000	60,000	260,000
Total		40,000	50,000	50,000	60,000	60,000	260,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
340,000	Streets Impr. Fund Reserves	40,000	50,000	50,000	60,000	60,000	260,000
Total		40,000	50,000	50,000	60,000	60,000	260,000



Capital Improvement Plan
Fridley, MN

Project # 406-31-26005
Project Name Traffic Signal Installation/Replacements

Total Project Cost	\$2,355,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	20 years
Account No.:	406-3180-635100		

Description

This project provides City matching funds for new traffic signals, traffic signal upgrades, addition of a new roundabout and traffic signal replacements. Under policies established by Minnesota Department of Transportation and Anoka County, the local legs of signals are responsible for cost-share amounts when these activities are undertaken. Major maintenance is included in this item as well.

Justification

The project will improve safety where new signals are needed, replace signals when warranted and extend the life of existing signals with timely maintenance.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
690,000	Construction/Infrastructure	125,000	40,000	600,000	300,000	600,000	1,665,000
	Total	125,000	40,000	600,000	300,000	600,000	1,665,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
690,000	State Aid - MSAS Routes	125,000	0	600,000	300,000	600,000	1,625,000
	Streets Impr. Fund Reserves	0	40,000	0	0	0	40,000
	Total	125,000	40,000	600,000	300,000	600,000	1,665,000



Capital Improvement Plan
Fridley, MN

Project # 406-31-26022
Project Name Trail and Sidewalk Upgrades

Total Project Cost	\$1,920,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	20 years
Account No.:	406-3180-705100		

Description

This project involves resurfacing and minor transportation connectivity improvements for the City's walk and trail systems as identified in the City's Active Transportation Plan.

Justification

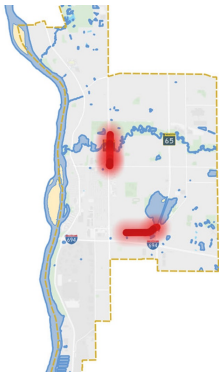
Trail and walking path resurfacing is needed throughout the City in order to maintain the condition of the multi-modal transit systems; connections will be made where most cost-effective. Also, the project will provide upgrades to bring trails and sidewalks to current use standards, including those provided by the Americans with Disabilities Act.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,320,000	Construction/Infrastructure	105,000	105,000	120,000	120,000	150,000	600,000
	Total	105,000	105,000	120,000	120,000	150,000	600,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,320,000	Local Government Aid	105,000	105,000	120,000	0	0	330,000
	Streets Impr. Fund Reserves	0	0	0	120,000	150,000	270,000
	Total	105,000	105,000	120,000	120,000	150,000	600,000

Budget Impact

This project will require operational expenses to maintain, but reduces day-to-day maintenance of existing conditions via these major improvements.



Capital Improvement Plan
Fridley, MN

Project #	406-31-28801		
Project Name	Trunk Highway 65 Corridor Improvements		
Total Project Cost	\$300,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	30 years

Description

MnDOT is implementing its corridor vision on Trunk Highway 65 (Central Avenue) in Columbia Heights in 2028, along with coordinated improvements for the Metro Transit F-Line. This plan includes retrofits of two intersections at 52nd Avenue and 53rd Avenue in Fridley.

Justification

The City will be requested to provide cost-sharing for the project at intersections of City streets. Additional funding sources are being sought to defray the cost-share.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	0	0	300,000	0	0	300,000
Total	0	0	300,000	0	0	300,000
Funding Sources	2026	2027	2028	2029	2030	Total
State Aid - MSAS Routes	0	0	300,000	0	0	300,000
Total	0	0	300,000	0	0	300,000

Capital Improvement Plan
Fridley, MN

Project # 406-31-26802
Project Name Trunk Highway Signal LED Retrofit

Total Project Cost	\$251,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	20 years

Description

This project would retrofit traffic signals on Trunk Highway 65 with LED light fixtures.

Justification

As MnDOT has phased out the use of incandescent bulbs on fixtures, the City is left with the burden of retrofitting fixtures not yet converted to LED, costing roughly \$16,000 per intersection. We have applied for funding through a MnDOT cost-share program to defray over half the cost of the retrofit; if successful, the project would move to Active status. There will be a reduction in power consumption that the City currently pays for.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	251,000	0	0	0	0	251,000
Total	251,000	0	0	0	0	251,000

Funding Sources	2026	2027	2028	2029	2030	Total
Grant - State	146,000	0	0	0	0	146,000
State Aid - MSAS Routes	105,000	0	0	0	0	105,000
Total	251,000	0	0	0	0	251,000

Capital Improvement Plan
Fridley, MN

Project # 406-31-27808
Project Name University Avenue Corridor Enhancements

Total Project Cost	\$425,000	Contact	Public Works Director
Department	Street Capital Projects	Type	Street Construction
Category	PW - Streets	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	30 years
Account No.:	406-3180-635100		

Description

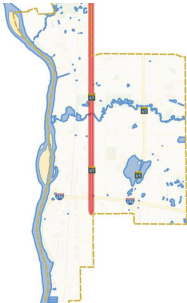
This project allocates City of Fridley funding to provide matching and complimenting infrastructure improvements to the University Avenue corridor resulting from MnDOT's PEL corridor study, such as intersection retrofits, trail and walk connections, and traffic control signal upgrades.

Justification

This project is consistent with the City's comprehensive plan and supports expenditures anticipated as part of MnDOT improvements on the University Avenue corridor.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
50,000	Contractual Services	0	125,000	125,000	125,000	0	375,000
Total		0	125,000	125,000	125,000	0	375,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
50,000	State Aid - MSAS Routes	0	125,000	125,000	125,000	0	375,000
Total		0	125,000	125,000	125,000	0	375,000



PARKS CAPITAL PROJECTS FUND
2026 Capital Investment Program Budget and 2027 through 2030 Plan
Funding Sources and Expenditure Projections

Fund No. 407	2026	2027	2028	2029	2030	
Funding Sources	Budget	Projection	Projection	Projection	Projection	Total
Local Government Aid	\$ -	\$ -	-	-	-	\$ -
Park Dedication Fees	5,000	5,000	5,000	5,000	5,000	25,000
Federal Grant	-	-	-	-	-	-
Interest on Investments	40,000	40,000	40,000	40,000	40,000	200,000
To Be Determined (For Grant Matching)	50,000	50,000	50,000	50,000	50,000	250,000
State Grant Funds	-	-	-	-	-	-
Community Investment Fund (Transfer In)	2,785,400	1,530,900	5,147,900	360,000	360,000	10,184,200
Total Funding Sources	\$ 2,880,400	\$ 1,625,900	\$ 5,242,900	\$ 455,000	\$ 455,000	\$ 10,659,200
Capital Plan Expenditures	\$ 7,291,000	\$ 1,499,000	\$ 5,186,000	\$ 1,415,000	\$ 165,000	15,556,000
Engineering Division Transfer Out	144,000	149,760	155,750	161,980	168,460	779,950
Total Expenditures	\$ 7,435,000	\$ 1,648,760	\$ 5,341,750	\$ 1,576,980	\$ 333,460	\$ 16,335,950
Surplus (deficiency) of funding sources over (under) expenditures	\$ (4,554,600)	\$ (22,860)	\$ (98,850)	\$ (1,121,980)	\$ 121,540	(5,676,750)
<i>Estimated Beginning Fund Balance</i>	<i>6,248,175</i>	<i>2,490,575</i>	<i>2,467,715</i>	<i>2,368,865</i>	<i>1,246,884</i>	<i>14,822,214</i>
Projects Carried Forward from Prior Years	797,000					
Estimated Ending Fund Balance	\$ 2,490,575	\$ 2,467,715	\$ 2,368,865	\$ 1,246,884	\$ 1,368,425	\$ -
Fund Balance Requirement (35% of Average)	\$ 1,143,517	\$ 1,143,517	\$ 1,143,517	\$ 1,143,517	\$ 1,143,517	\$ 5,717,583
Difference (\$)	1,347,058	1,324,198	1,225,348	103,368	224,908	4,224,881

Capital Improvement Plan
Fridley, MN

Project # 407-31-28715
Project Name Briardale Park Improvements

Total Project Cost	\$440,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project also includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

Justification

The project is intended to implement the Parks Master Plan approved by the City Council in 2022.

Expenditures	2026	2027	2028	2029	2030	Total
Land Improvements	0	5,000	360,000	50,000	0	415,000
Planning/Design	0	25,000	0	0	0	25,000
Total	0	30,000	360,000	50,000	0	440,000

Funding Sources	2026	2027	2028	2029	2030	Total
Community Investment Fund Reserves	0	30,000	360,000	50,000	0	440,000
Total	0	30,000	360,000	50,000	0	440,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan
Fridley, MN

Project # 407-31-26605
Project Name Cleaning Equipment for Commons Park

Total Project Cost	\$20,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Equipment
Category	PW - Parks	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	10 years
Account No.:	407-3160-621150		

Description

This new equipment will be needed to maintain the Commons Park building, and is intended on being stored at that site. The equipment will include a powerpack vacuum, orbital polisher, floor tile cleaner and hot pressure bathroom cleaner.

Justification

With the improvements to Commons Park, there is significant building cleaning and maintenance needs. There will be enough demands at the new building to make onsite dedicated equipment cost-effective.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	20,000	0	0	0	0	20,000
Total	20,000	0	0	0	0	20,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	20,000	0	0	0	0	20,000
Total	20,000	0	0	0	0	20,000



Capital Improvement Plan

Fridley, MN

Project # 407-31-24710
Project Name Commons Park Improvements

Total Project Cost	\$11,955,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project also includes a new building. The building will provide a usable space for the public, and an area to reserve for meetings, community education, and gathering. The project includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

Justification

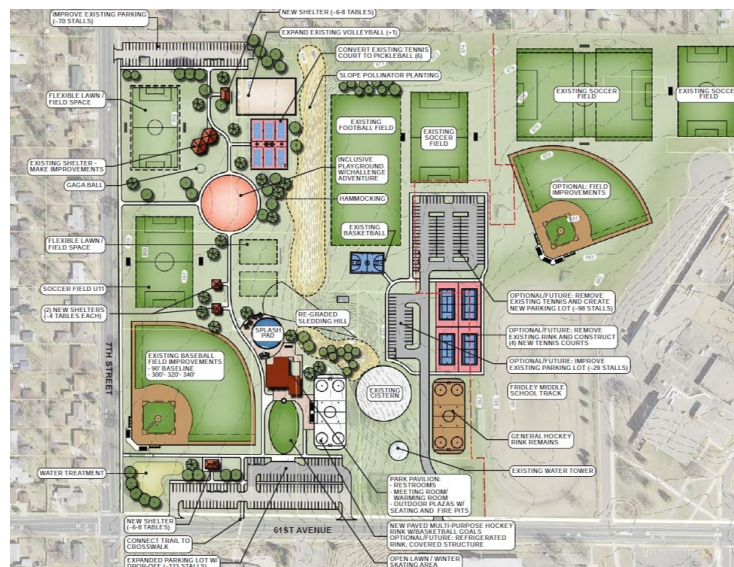
The project is intended to implement the Parks Master Plan approved by the City Council in 2022.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
7,255,000	Land Improvements	4,500,000	200,000	0	0	0	4,700,000
	Total	4,500,000	200,000	0	0	0	4,700,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
7,255,000	Bond Proceeds	2,600,000	0	0	0	0	2,600,000
	Community Investment Fund Reserves	1,900,000	200,000	0	0	0	2,100,000
	Total	4,500,000	200,000	0	0	0	4,700,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan

Fridley, MN

Project # 407-31-27002
Project Name Commons Park Vehicle & Equip. Storage

Total Project Cost	\$530,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	n/a
Status	Active	Useful Life	30 years
Account No.:	407-3160-701100		

Description

This project will provide for vehicle storage and equipment storage for the Parks and Recreation Department and Public Works Department - Water Division.

Justification

The improvement would provide space for approximately 10 vehicles and seasonal recreation equipment storage. The project will be partially funded by the Commons Park Improvement project in the PSIP, and through the Water Utility Fund. Construction of this project will abate the need for expansion of cold storage at the Public Works Facility and remove that project from the CIP.

Expenditures	2026	2027	2028	2029	2030	Total
Buildings	0	500,000	0	0	0	500,000
Planning/Design	30,000	0	0	0	0	30,000
Total	30,000	500,000	0	0	0	530,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Fees	0	280,000	0	0	0	280,000
Community Investment Fund Reserves	0	220,000	0	0	0	220,000
Bond Proceeds	30,000	0	0	0	0	30,000
Total	30,000	500,000	0	0	0	530,000

Budget Impact

The project will provide efficiencies in time, fuel usage, equipment wear and tear, and utility emergency response times. The project is more cost-effective than an alternative cold storage addition at the Public Works Facility and building additional storage into the future Commons Park Building.

Capital Improvement Plan
Fridley, MN

Project # 407-31-26714
Project Name Community Park Soccer Complex

Total Project Cost	\$300,000	Contact	Parks and Recreation Director
Department	Parks Capital Project	Type	Park Improvements
Category	Rec & Park- Recreation	Status	Active
Useful Life	20 years		

Description

As part of the agreement that Council accepted with FYSA, the City committed to converting softball fields 5 and 6 at Community Park to an area that could be utilized as a soccer field complex. The project will involve engineering, earthwork, irrigation,

Justification

Soccer is an area of growth in youth sports both locally and nationally. Council accepted a proposal developed by staff and FYSA to account for the future field needs of youth sports in Fridley. This proposal specifically outlined development of soccer fields in the area of Community Park currently designated as softball fields 5 and 6.

Expenditures	2026	2027	2028	2029	2030	Total
Land Improvements	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Funding Sources	2026	2027	2028	2029	2030	Total
Community Investment Fund Reserves	300,000	0	0	0	0	300,000
Total	300,000	0	0	0	0	300,000

Capital Improvement Plan

Fridley, MN

Project # 407-31-28716
Project Name Creekridge Park Improvements

Total Project Cost	\$325,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project also includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

Justification

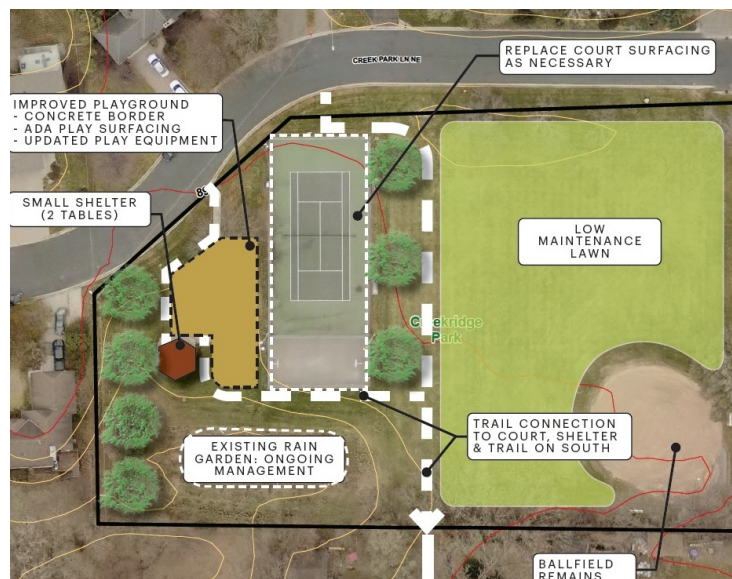
The project is intended to implement the Parks Master Plan approved by the City Council in 2022

Expenditures	2026	2027	2028	2029	2030	Total
Land Improvements	0	0	280,000	30,000	0	310,000
Planning/Design	0	15,000	0	0	0	15,000
Total	0	15,000	280,000	30,000	0	325,000

Funding Sources	2026	2027	2028	2029	2030	Total
Community Investment Fund Reserves	0	15,000	280,000	30,000	0	325,000
Total	0	15,000	280,000	30,000	0	325,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan

Fridley, MN

Project # 407-31-26711
Project Name Flanery Park Improvements

Total Project Cost	\$1,082,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project also includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

\$13,000 is carried forward from 2025 to 2026

Justification

The project is intended to implement the Parks Master Plan approved by the City Council in 2022.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
16,000	Land Improvements	976,000	90,000	0	0	0	1,066,000
	Total	976,000	90,000	0	0	0	1,066,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
16,000	Bond Proceeds	876,000	0	0	0	0	876,000
	Community Investment Fund Reserves	100,000	90,000	0	0	0	190,000
	Total	976,000	90,000	0	0	0	1,066,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan
Fridley, MN

Project # 407-31-26604
Project Name General Park System Maintenance

Total Project Cost	\$490,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Future Consideration
Status	Active	Useful Life	10 years
Account No.:	407-3160-635100		

Description

This project provides funds to support deferred park and trail system maintenance.

Justification

Throughout the year, the City identifies miscellaneous improvements or needs throughout the park system. Generally, this project will provide an identified source of funds to support costs associated with these improvements and modifications.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
340,000	Contractual Services	30,000	30,000	30,000	30,000	30,000	150,000
	Total	30,000	30,000	30,000	30,000	30,000	150,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
340,000	Parks Capital Impr. Fund Reserves	30,000	30,000	30,000	30,000	30,000	150,000
	Total	30,000	30,000	30,000	30,000	30,000	150,000



Capital Improvement Plan

Fridley, MN

Project # 407-31-28717
Project Name Hackmann Circle Park Improvements

Total Project Cost	\$340,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. This project also includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

Justification

The project is intended to implement the Parks Master Plan approved by the City Council in 2022.

Expenditures	2026	2027	2028	2029	2030	Total
Land Improvements	0	0	290,000	30,000	0	320,000
Planning/Design	0	20,000	0	0	0	20,000
Total	0	20,000	290,000	30,000	0	340,000

Funding Sources	2026	2027	2028	2029	2030	Total
Community Investment Fund Reserves	0	20,000	290,000	30,000	0	340,000
Total	0	20,000	290,000	30,000	0	340,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan

Fridley, MN

Project # 407-31-28714
Project Name Harris Park Improvements

Total Project Cost	\$425,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. This project includes equipment replacement and upgrade to such elements as playground equipment and fixtures.

Justification

The project is intended to implement the Parks Master Plan approved by the City Council in 2022

Expenditures	2026	2027	2028	2029	2030	Total
Land Improvements	0	11,000	350,000	40,000	0	401,000
Planning/Design	0	24,000	0	0	0	24,000
Total	0	35,000	350,000	40,000	0	425,000

Funding Sources	2026	2027	2028	2029	2030	Total
Community Investment Fund Reserves	0	35,000	350,000	40,000	0	425,000
Total	0	35,000	350,000	40,000	0	425,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan

Fridley, MN

Project # 407-31-29710
Project Name Innsbruck Park Improvements

Total Project Cost	\$385,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project also includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

Justification

The project is intended to implement the Parks Master Plan approved by the City Council in 2022

Expenditures	2026	2027	2028	2029	2030	Total
Land Improvements	0	0	0	330,000	30,000	360,000
Planning/Design	0	0	25,000	0	0	25,000
Total	0	0	25,000	330,000	30,000	385,000

Funding Sources	2026	2027	2028	2029	2030	Total
Community Investment Fund Reserves	0	0	25,000	330,000	30,000	385,000
Total	0	0	25,000	330,000	30,000	385,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan

Fridley, MN

Project # 407-29-29711
Project Name Jay Park Improvements

Total Project Cost	\$180,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project also includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

Justification

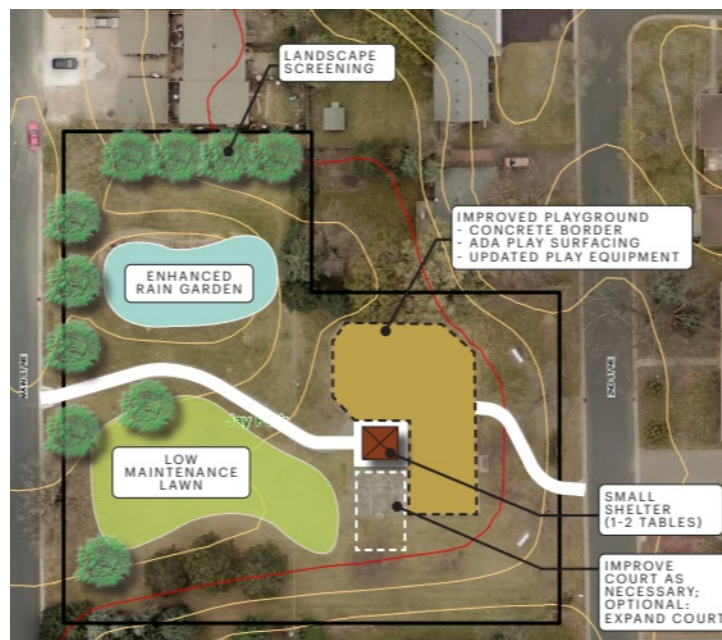
The project is intended to implement the Parks Master Plan approved by the City Council in 2022

Expenditures	2026	2027	2028	2029	2030	Total
Land Improvements	0	0	0	145,000	15,000	160,000
Planning/Design	0	0	20,000	0	0	20,000
Total	0	0	20,000	145,000	15,000	180,000

Funding Sources	2026	2027	2028	2029	2030	Total
Community Investment Fund Reserves	0	0	20,000	145,000	15,000	180,000
Total	0	0	20,000	145,000	15,000	180,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan
Fridley, MN

Project # 407-31-25601
Project Name Locke Park Upgrades

Total Project Cost	\$600,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	n/a
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

The project will provide the beginning set of upgrades to Locke Park that have been identified since the City began management of the park at the end of last year. In 2025, plans are to provide access and security upgrades for the park, 2026 funding is for dog park upgrades, and 2028 improvements are related to improving access to Rice Creek within the park.

\$150,000 carried forward from 2025 to 2026

Justification

This project was a result of staff review of initial park needs. Future needs may include a roadway connection to 73rd Avenue or Trunk Highway 65.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
150,000	Land Improvements	200,000	0	250,000	0	0	450,000
	Total	200,000	0	250,000	0	0	450,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
150,000	Parks Capital Impr. Fund Reserves	200,000	0	250,000	0	0	450,000
	Total	200,000	0	250,000	0	0	450,000

Capital Improvement Plan

Fridley, MN

Project # 407-31-27708
Project Name Madsen Park Improvements

Total Project Cost	\$2,947,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

Justification

The project is intended to implement the Parks Master Plan approved by the City Council in 2022.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
30,000	Land Improvements	0	211,000	2,406,000	300,000	0	2,917,000
	Total	0	211,000	2,406,000	300,000	0	2,917,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
30,000	Community Investment Fund Reserves	0	211,000	2,406,000	300,000	0	2,917,000
	Total	0	211,000	2,406,000	300,000	0	2,917,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan
Fridley, MN

Project # 407-31-26600
Project Name Park Improvement Grant Matching

Total Project Cost	\$500,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Ext. Funding Available
Status	Active	Useful Life	10 years
Account No.:	407-3160-702100		

Description

This project provides funds to support matching requirements of the various grants identified by the City to support improvements and other changes throughout the park system.

Justification

Throughout the year, the City identifies various grant program and funding opportunities to support the park system. This project provides monies to meet such requirements on an as needed basis.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
250,000	Other	50,000	50,000	50,000	50,000	50,000	250,000
	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
250,000	Grant - State	50,000	50,000	50,000	50,000	50,000	250,000
	Total	50,000	50,000	50,000	50,000	50,000	250,000



Capital Improvement Plan

Fridley, MN

Project # 407-31-28718
Project Name Ruth Circle Park Improvements

Total Project Cost	\$1,250,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

Justification

The project is intended to implement the Parks Master Plan approved by the City Council in 2022.

Expenditures	2026	2027	2028	2029	2030	Total
Land Improvements	0	0	1,100,000	60,000	0	1,160,000
Planning/Design	0	90,000	0	0	0	90,000
Total	0	90,000	1,100,000	60,000	0	1,250,000

Funding Sources	2026	2027	2028	2029	2030	Total
Community Investment Fund Reserves	0	90,000	1,100,000	60,000	0	1,250,000
Total	0	90,000	1,100,000	60,000	0	1,250,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan
Fridley, MN

Project # 407-31-25443
Project Name SNC Boardwalk Trail Replacement

Total Project Cost	\$1,440,000	Contact	Parks and Recreation Director
Department	Parks Capital Project	Type	Park Improvements
Category	Rec & Park - SNC	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	15 years
Account No.:	407-3160-702100		

Description

The trail decking has exceeded its useful service life. The regular repairs required to keep the existing decking hazard-free warrants full replacement. This project is to replace the entire 85th Avenue wood deck trail.

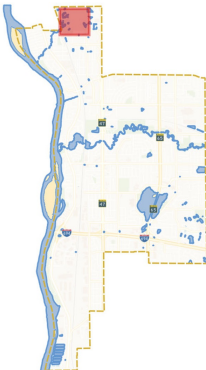
\$590,000 carried forward from 2025 to 2026

Justification

Trail decking has reached the end of its service life and requires full replacement. Staff is performing much too regular repairs to keep this decking hazard-free.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
650,000	Land Improvements	690,000	100,000	0	0	0	790,000
Total		690,000	100,000	0	0	0	790,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
650,000	Parks Capital Impr. Fund Reserves	690,000	100,000	0	0	0	790,000
Total		690,000	100,000	0	0	0	790,000



Capital Improvement Plan
Fridley, MN

Project # 407-31-24464
Project Name SNC Parking Lot Maintenance

Total Project Cost	\$77,000	Contact	Parks and Recreation Director
Department	Parks Capital Project	Type	Improvement
Category	Rec & Park - SNC	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	20 years
Account No.:	407-3160-635100		

Description

The project will provide for major maintenance of the SNC parking, driveway and walking areas.

\$17,000 carried forward from 2025 to 2026.

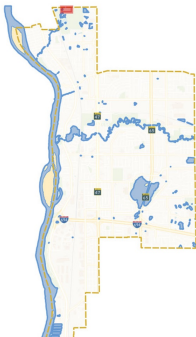
Justification

This project will provide pavement improvements that maintain safe and acceptable conditions for a high-use public facility.

\$25,000 was carried forward from 2024.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
60,000	Construction/Infrastructure	17,000	0	0	0	0	17,000
	Total	17,000	0	0	0	0	17,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
60,000	Parks Capital Impr. Fund Reserves	17,000	0	0	0	0	17,000
	Total	17,000	0	0	0	0	17,000



Capital Improvement Plan

Fridley, MN

Project # 407-31-25100
Project Name SNC Trail Resurfacing

Total Project Cost	\$300,000	Contact	Parks and Recreation Director
Department	Parks Capital Project	Type	Park Improvements
Category	Rec & Park - SNC	Priority	n/a
Status	Active	Useful Life	20 years
Account No.:	407-3160-702100		

Description

Resurfacing the Outer Loop, Oak Savanna and Creekside Trails, transitioning from woodchip trails to crushed stone.

Justification

Resurfacing trails using a product that has a longer life span than wood chips, which biodegrade, will help reduce the supplies and frequency of regular maintenance needed to keep trails in good condition. Crushed stone will provide a safer and more stable surface for all users.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
100,000	Land Improvements	100,000	100,000	0	0	0	200,000
	Total	100,000	100,000	0	0	0	200,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
100,000	Parks Capital Impr. Fund Reserves	100,000	100,000	0	0	0	200,000
	Total	100,000	100,000	0	0	0	200,000

Budget Impact

Springbrook Nature Center budget does not have capacity to fund this project. It would need to be budgeted as a part of parks capital or other city funds. Depending upon funding source identified project, could be phased over several years as necessary. It is possible that the Springbrook Nature Center Foundation would contribute to this project as well.



Capital Improvement Plan

Fridley, MN

Project # 407-31-25713
Project Name Summit Square Park Improvements

Total Project Cost	\$364,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project also includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

\$27,000 carried forward from 2025 to 2026

Justification

The project is intended to implement the Parks Master Plan approved by the City Council in 2022.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
38,000	Land Improvements	298,000	28,000	0	0	0	326,000
	Total	298,000	28,000	0	0	0	326,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
38,000	Bond Proceeds	298,000	0	0	0	0	298,000
	Community Investment Fund Reserves	0	28,000	0	0	0	28,000
	Total	298,000	28,000	0	0	0	326,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan

Fridley, MN

Project # 407-29-29712
Project Name Terrace Park Improvements

Total Project Cost	\$415,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Park Improvements
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	407-3160-702100		

Description

This project is part of the Parks Master Plan implementation and includes general park upgrades in accordance with that plan. The project will include such elements as sitework, new courts, a new parking lot, landscaping, lighting, trails, shelters, fencing, and piers. The project also includes equipment replacement and upgrades to such elements as playground equipment and fixtures.

Justification

The project is intended to implement the Parks Master Plan approved by the City Council in 2022

Expenditures	2026	2027	2028	2029	2030	Total
Land Improvements	0	0	0	350,000	40,000	390,000
Planning/Design	0	0	25,000	0	0	25,000
Total	0	0	25,000	350,000	40,000	415,000

Funding Sources	2026	2027	2028	2029	2030	Total
Community Investment Fund Reserves	0	0	25,000	350,000	40,000	415,000
Total	0	0	25,000	350,000	40,000	415,000

Budget Impact

This project is funded through bond issuance specific for the purpose and therefore does not impact other budgets.



Capital Improvement Plan
Fridley, MN

Project # 407-31-26607
Project Name Utility Work Machine for Commons Park

Total Project Cost	\$80,000	Contact	Public Works Director
Department	Parks Capital Project	Type	Equipment
Category	PW - Parks	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	15 years

Description

This new equipment will be needed to maintain the improvements made at Commons Park, and is intended on being stored at that site.

Justification

With the improvements to Commons Park, there is significant trail, field, and facilities maintenance needs that this utility vehicle can assist with. It will be used to sweep trails, walks, and concrete pads, to collect trash from the various improved recreational sites, to maintain fields and grounds, and other general purpose uses at the new park. It is most efficient to have a dedicated machine located at this park for such purposes, and there will be enough demands at the park to make this purchase cost-effective.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	80,000	0	0	0	0	80,000
Total	80,000	0	0	0	0	80,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	80,000	0	0	0	0	80,000
Total	80,000	0	0	0	0	80,000



INFORMATION TECHNOLOGY CAPITAL PROJECTS FUND
2026 Capital Investment Program Budget and 2027 through 2030 Plan
Funding Sources and Expenditure Projections

Fund No. 409	2026	2027	2028	2029	2030	
Funding Sources	Budget	Projection	Projection	Projection	Projection	Total
Property Taxes	\$ 89,700	\$ 92,400	\$ 95,200	\$ 98,100	\$ 101,000	\$ 476,400
Local Government Aid	275,000	230,000	230,000	180,000	230,000	1,145,000
Miscellaneous						
Interest on Investments	4,000	4,000	4,000	4,000	4,000	20,000
Total Funding Sources	\$ 368,700	\$ 326,400	\$ 329,200	\$ 282,100	\$ 335,000	\$ 1,641,400
Capital Plan Expenditures						\$ -
Total Expenditures	\$ 435,000	\$ 240,000	\$ 335,000	\$ 415,000	\$ 305,000	\$ 1,730,000
						0
Surplus (deficiency) of funding sources over (under) expenditures	\$ (66,300)	\$ 86,400	\$ (5,800)	\$ (132,900)	\$ 30,000	\$ (88,600)
<i>Estimated Beginning Fund Balance</i>	<i>115,040</i>	<i>93,740</i>	<i>180,140</i>	<i>174,340</i>	<i>41,440</i>	<i>604,700</i>
Projects Carried Forward from Prior Years	45,000	-	-	-	-	45,000
Estimated Ending Fund Balance	\$ 93,740	\$ 180,140	\$ 174,340	\$ 41,440	\$ 71,440	\$ -
Fund Balance Requirement (35% of Average)	\$ 121,100	\$ 121,100	\$ 121,100	\$ 121,100	\$ 121,100	\$ 605,500
Difference (\$)	(27,360)	59,040	53,240	(79,660)	(49,660)	(44,400)

Capital Improvement Plan

Fridley, MN

Project # 409-13-26307
Project Name Annual Squad and Truck PC/Printer Replacement

Total Project Cost	\$313,000	Contact	Public Safety Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Public Safety - Police	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	5 years
Account No.:	409-1330-621130		

Description

This project is an annual expense for updating and replacing seven laptop computers and four thermal printers in Public Safety vehicles.

Justification

Through the years, we have found that the life cycle of a squad car computer is approximately 3-4 years before parts start to vibrate free, such as hinges and internal components. The police department replaces four computers each year of its 18 in service and the fire department replaces 3 a year of their 10 they have in service. These machines are vital to the field users success and keeping our community safe.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
163,000	Operating Supplies	30,000	30,000	30,000	30,000	30,000	150,000
	Total	30,000	30,000	30,000	30,000	30,000	150,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
163,000	Local Government Aid	30,000	30,000	30,000	30,000	30,000	150,000
	Total	30,000	30,000	30,000	30,000	30,000	150,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-27002
Project Name City Code and City Charter Hosting

Total Project Cost	\$15,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Equipment
Category	Finance - Information Tech	Priority	n/a
Status	Active	Useful Life	10 years
Account No.:	409-1330-635130		

Description
This project seeks to transition the hosting of the City Code and City Charter from Municode to an alternative platform that offers enhanced integration capabilities with the City's new website. The goal is to identify a solution that seamlessly connects with other municipal systems, improving accessibility and user experience.

Justification
Switching to a more compatible hosting platform for the City Code and City Charter aligns with the strategic upgrade of the City's digital infrastructure. This move is essential for ensuring that these critical legal documents are more accessible and navigable for residents and staff, thereby enhancing transparency, efficiency, and engagement with municipal codes and regulations.

Expenditures	2026	2027	2028	2029	2030	Total
Hardware/Software	0	15,000	0	0	0	15,000
Total	0	15,000	0	0	0	15,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	0	15,000	0	0	0	15,000
Total	0	15,000	0	0	0	15,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-24300
Project Name Criminal Justice Information Services Upgrades

Total Project Cost	\$195,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	n/a
Status	Active	Useful Life	5 years
Account No.:	409-1330-704100		

Description

Purchase and implementation of several security systems such as a vulnerability scanner, a security information and event management system, and a file, firmware, and software integrity verification system.

\$30,000 carried forward from 2025 to 2026.

Justification

Maintains compliance with log analytics, vulnerabilty scanning and other changes required in the 2023 CJIS policy.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
165,000	Furniture/Fixtures	30,000	0	0	0	0	30,000
Total		30,000	0	0	0	0	30,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
165,000	IT Fund Reserves	30,000	0	0	0	0	30,000
Total		30,000	0	0	0	0	30,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-29002
Project Name Data Practices/Public Records Request System

Total Project Cost	\$20,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	n/a
Status	Active	Useful Life	10 years
Account No.:	409-1330-635130		

Description
The Data Practices project is designed to replace the current SharePoint-based system with a robust, specialized software solution to manage public records requests. This new system will automate workflows, enhance inter-departmental collaboration, and provide advanced tracking and fulfillment capabilities for data requests.

Justification
Transitioning to a dedicated software solution modernizes and streamlines the management of public records requests, addressing the challenges posed by the increasing volume and complexity of these requests. By replacing the existing system, this project promises significant improvements in efficiency, compliance, and public service quality, reinforcing the City's dedication to transparency and responsive governance.

Expenditures	2026	2027	2028	2029	2030	Total
Hardware/Software	0	20,000	0	0	0	20,000
Total	0	20,000	0	0	0	20,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	0	20,000	0	0	0	20,000
Total	0	20,000	0	0	0	20,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-26301
Project Name EOC AV Updates

Total Project Cost	\$35,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	7 years
Account No.:	409-1330-704100		

Description

Replace the short-throw projector and six television screens in the Emergency Operations Center (EOC). The current projector and TVs are nearing the end of their useful life and are experiencing increased maintenance issues.

Justification

Updating this essential AV equipment ensures reliable communication, improved visual clarity, and operational effectiveness in emergency situations. The replacements will reduce downtime risks and ongoing maintenance expenses, supporting timely decision-making during critical incidents.

Expenditures	2026	2027	2028	2029	2030	Total
Furniture/Fixtures	35,000	0	0	0	0	35,000
Total	35,000	0	0	0	0	35,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	35,000	0	0	0	0	35,000
Total	35,000	0	0	0	0	35,000

Capital Improvement Plan
Fridley, MN

Project # 409-13-28300
Project Name Firewall Replacement

Total Project Cost	\$130,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	5 years
Account No.:	409-1330-704100		

Description

Replace the main firewalls that protect the main city network from intrusion and provide content filtering and network antivirus prevention.

Justification

We currently have a redundant firewall for our main network and a single firewall for public safety that will reach the end of its life in 2028. This project would replace them with a similar system to provide ongoing security for our network.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
30,000	Furniture/Fixtures	0	0	100,000	0	0	100,000
Total		0	0	100,000	0	0	100,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
30,000	Local Government Aid	0	0	100,000	0	0	100,000
Total		0	0	100,000	0	0	100,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-26003
Project Name Information Technology Innovation Set-Aside

Total Project Cost	\$100,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	5 years
Account No.:	409-1330-635130		

Description

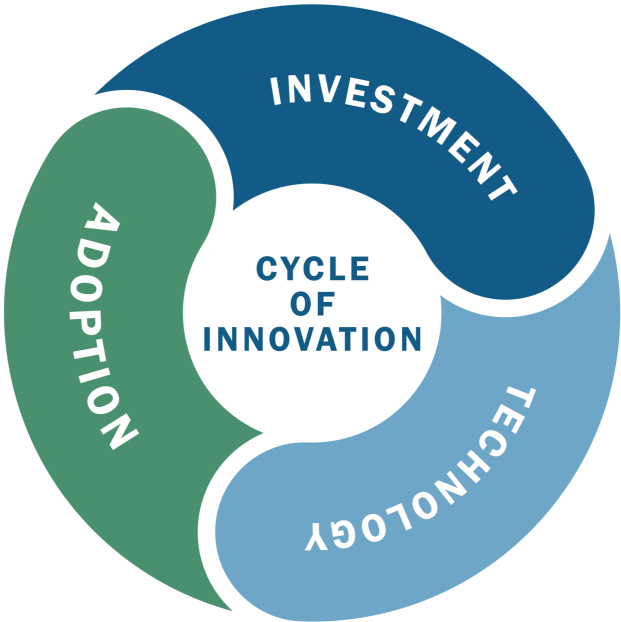
The project supports the initial cost of the exploration and development of new technology solutions for the organization. All expenditures supported by the project must be consistent with the IT System Principles.

Justification

The set-aside allows the City to respond in the timelier fashion to the technology needs of the organization and technology developments outside of the regular CIP development schedule.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
50,000	Hardware/Software	10,000	10,000	10,000	10,000	10,000	50,000
Total		10,000	10,000	10,000	10,000	10,000	50,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
50,000	Local Government Aid	10,000	10,000	10,000	10,000	10,000	50,000
Total		10,000	10,000	10,000	10,000	10,000	50,000



Capital Improvement Plan

Fridley, MN

Project # 409-13-27304
Project Name Itron FCS Cloud Migration

Total Project Cost	\$10,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Improvement
Category	Finance - Information Tech	Priority	n/a
Status	Active	Useful Life	10 years
Account No.:	409-1330-635130		

Description

Migrate the current Itron Field Collection System (FCS) to Itron's cloud-based platform. This migration will ensure continued support, system updates, and enhanced security features.

Justification

The existing on-premises FCS will reach end-of-support in 2028, necessitating a transition to the cloud to maintain vendor support and compliance. The cloud solution will also offer improved reliability and scalability, aligning with our long-term infrastructure goals.

Expenditures	2026	2027	2028	2029	2030	Total
Hardware/Software	0	10,000	0	0	0	10,000
Total	0	10,000	0	0	0	10,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	0	10,000	0	0	0	10,000
Total	0	10,000	0	0	0	10,000



Capital Improvement Plan
Fridley, MN

Project #	409-13-26004		
Project Name	Laserfiche Improvements		
Total Project Cost	\$216,500	Contact	City Manager
Department	Info. Tech. Cap. Project	Type	Technology
Category	City Manager - City Clerk's Office	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	5 years
Account No.:	409-1330-635130		

Description

This project will continue the effort to expand and improve the City's document imaging, including additional license purchasing, professional services, and programming.

\$15,000 carried forward from 2025 to 2026.

Justification

The project will improve the efficiency of business processes, provide easier access to important information, improve retrieval times and increase the productivity of various departments. It also supports the IT System Principles goals to expand or build upon existing systems.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
151,500	Hardware/Software	25,000	10,000	10,000	10,000	10,000	65,000
Total		25,000	10,000	10,000	10,000	10,000	65,000
Prior	Funding Sources	2026	2027	2028	2029	2030	Total
151,500	Local Government Aid	25,000	10,000	10,000	10,000	10,000	65,000
Total		25,000	10,000	10,000	10,000	10,000	65,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-26006
Project Name Leave Request Tracking

Total Project Cost \$10,000
Department Info. Tech. Cap. Project
Category Finance - Information Tech
Status Active
Account No.: 409-1330-635130

Contact Employee Resources Director
Type Technology
Priority Provides Efficiencies/ROI
Useful Life 10 years

Description

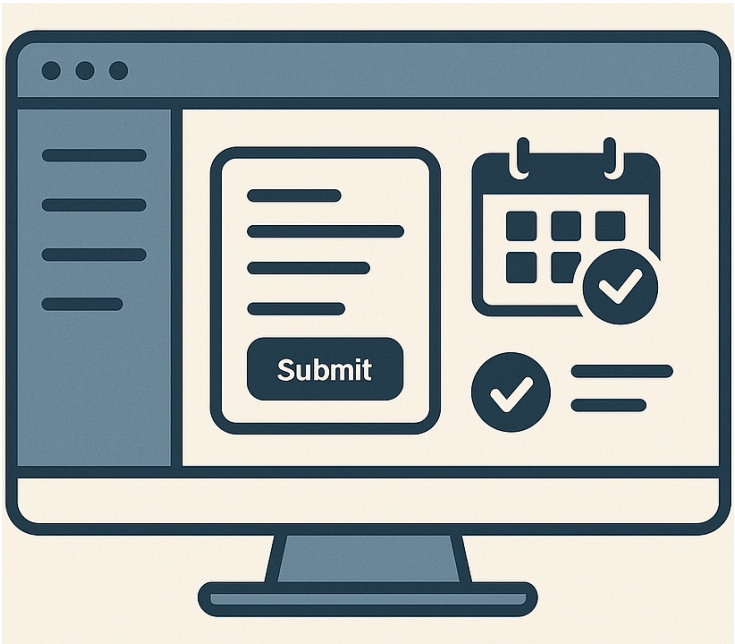
Implement a system to track employee leave requests.

Justification

With the launch of Minnesota Paid Leave (MPL), staff need a reliable way to submit, track, and manage leave. This project improves visibility, ensures compliance, and supports HR operations.

Expenditures	2026	2027	2028	2029	2030	Total
Hardware/Software	10,000	0	0	0	0	10,000
Total	10,000	0	0	0	0	10,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	10,000	0	0	0	0	10,000
Total	10,000	0	0	0	0	10,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-26007
Project Name NeoGov - Vetted/Onboard/SSO

Total Project Cost	\$15,000	Contact	Employee Resources Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Status	Active
Useful Life	10 years	Account No.:	409-1330-635130

Description

Add NeoGov Vetted, Onboard, and Single Sign-On (SSO) modules to enhance our existing recruitment platform. These tools will support background checks, onboarding tasks, and secure user access.

Justification

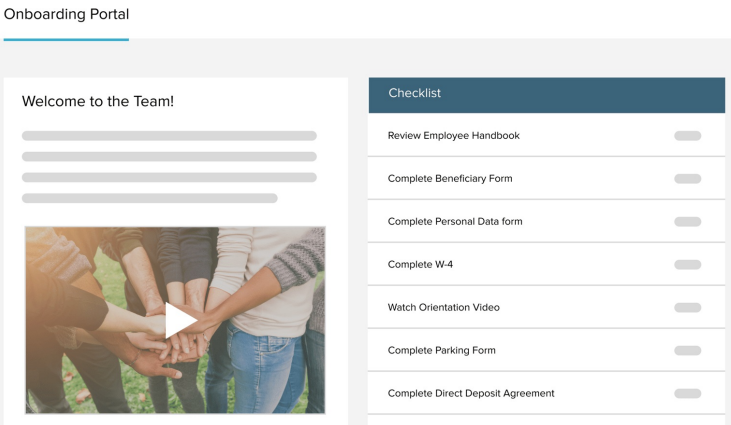
This upgrade streamlines hiring for police officers and other staff, improves compliance tracking, reduces manual errors, and supports a full-service onboarding experience. SSO simplifies login and improves security

Expenditures	2026	2027	2028	2029	2030	Total
Hardware/Software	15,000	0	0	0	0	15,000
Total	15,000	0	0	0	0	15,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	15,000	0	0	0	0	15,000
Total	15,000	0	0	0	0	15,000

Budget Impact

Yearly



Capital Improvement Plan
Fridley, MN

Project # 409-13-25301
Project Name Network Switch Replacement

Total Project Cost	\$295,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	5 years
Account No.:	409-1330-704100		

Description

Replacement of the City's network switching infrastructure, which is the foundation of all informational technology connectivity throughout the City.

Justification

The City's network switch infrastructure was upgraded as part of the move to the Fridley Civic Campus project in 2018 and, as of 2025, the equipment will be nearing its end-of-life. At that time, a determination will need to be made about upgrading the equipment to facilitate technology changes, bandwidth concerns, security issues and maintenance availability.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
275,000	Furniture/Fixtures	20,000	0	0	0	0	20,000
	Total	20,000	0	0	0	0	20,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
275,000	Local Government Aid	20,000	0	0	0	0	20,000
	Total	20,000	0	0	0	0	20,000

Budget Impact

Multi-year maintenance agreement would be purchased, so the maintenance cost would not affect the operational budget.



Capital Improvement Plan
Fridley, MN

Project # 409-13-28330
Project Name Remote Site Firewall Replacement

Total Project Cost	\$30,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	5 years
Account No.:	409-1330-621130		

Description

Replace the firewalls that protect the City's network from intrusion and provide content filtering and network antivirus prevention.

Justification

Project Justification We have several smaller firewalls at remote sites that will reach the end of their life in 2025 or 2028. This project would replace them with a similar system to provide ongoing security for our network.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
20,000	Operating Supplies	0	0	10,000	0	0	10,000
Total		0	0	10,000	0	0	10,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
20,000	IT Fund Reserves	0	0	10,000	0	0	10,000
Total		0	0	10,000	0	0	10,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-26002
Project Name Replacement of Copiers Citywide

Total Project Cost	\$130,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Equipment
Category	Finance - Information Tech	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	10 years
Account No.:	409-1330-704100		

Description
Replacement of copiers throughout the City, including City Hall, Public Works, and Springbrook Nature Center.

Justification
This project will replace all of the copiers throughout the City, including City Hall, Public Works, and Springbrook Nature Center, which were purchased between 2016 and 2019. Replacing all copiers as part of a single project will maintain consistency of capabilities and interfaces across the City for redundancy and support.

Expenditures	2026	2027	2028	2029	2030	Total
Furniture/Fixtures	130,000	0	0	0	0	130,000
Total	130,000	0	0	0	0	130,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	130,000	0	0	0	0	130,000
Total	130,000	0	0	0	0	130,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-27303
Project Name Security Camera Archiver Replacement

Total Project Cost	\$130,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	5 years
Account No.:	409-1330-704100		

Description
The physical server that controls the civic campus cameras/card access/duress is due for updating.

Justification
Hardware lifespan is roughly 5 years.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
20,000	Furniture/Fixtures	0	15,000	45,000	25,000	25,000	110,000
Total		0	15,000	45,000	25,000	25,000	110,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
20,000	Local Government Aid	0	15,000	45,000	25,000	25,000	110,000
Total		0	15,000	45,000	25,000	25,000	110,000



Capital Improvement Plan
Fridley, MN

Project # 409-13-30005
Project Name Server Room UPS Replacement

Total Project Cost	\$100,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	10 years
Account No.:	409-1330-704100		

Description

Replace the existing server room UPS system, which provides backup power for critical IT infrastructure, including public safety systems, network switches, and core servers. The new UPS will ensure reliable power continuity and support current and future equipment loads.

Justification

The current UPS is over 10 years old and beyond its recommended service life. Replacing it will reduce the risk of unexpected power loss, ensure compliance with system uptime requirements, and support expanding technology demands.

Expenditures	2026	2027	2028	2029	2030	Total
Hardware/Software	0	0	0	0	100,000	100,000
Total	0	0	0	0	100,000	100,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	0	0	0	0	100,000	100,000
Total	0	0	0	0	100,000	100,000

Budget Impact

No yearly impact

Capital Improvement Plan

Fridley, MN

Project # 409-13-26001
Project Name Technology Purchases and Upgrades

Total Project Cost	\$1,729,700	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Technology
Category	Finance - Information Tech	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	5 years
Account No.:	409-1330-704100		

Description

This project provides funding for the regular replacement of computers, including desktops, laptops and servers, local area network equipment, printers, peripheral devices, AV equipment, telecommunication improvements and software. Also, it provides for the purchase of new minor equipment and software that serves the City

Justification

The regular replacement of technology items maintains warranty on systems, enables greater functionality and efficiency, enhances security and support employee productivity. Generally, the City replaces equipment of the following schedule:

- Most PCs are on a four-year replacement cycle.
- Laptops used in difficult environments are replaced every three years;.
- Copiers and printers are eligible for replacement every four to five years.
- Network equipment, including servers and LAN/WAN hardware, are eligible for replacement every four to five years.
- Conference Room AV equipment is eligible for replacement every five to seven years.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,079,700	Furniture/Fixtures	130,000	130,000	130,000	130,000	130,000	650,000
	Total	130,000	130,000	130,000	130,000	130,000	650,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,079,700	Property Tax Levy	93,200	100,700	108,800	117,500	0	420,200
	Local Government Aid	36,800	29,300	15,000	12,500	130,000	223,600
	IT Fund Reserves	0	0	6,200	0	0	6,200
	Total	130,000	130,000	130,000	130,000	130,000	650,000

Budget Impact

Software is typically purchased at the same time as the computer. Annual maintenance costs may increase as old equipment is replaced or as new equipment is added. These maintenance costs are a part of the General Fund Budget. This project will require operational expenses to maintain.



Capital Improvement Plan
Fridley, MN

Project # 409-13-29302
Project Name Virtual Storage Area Network (VSAN) Replacement

Total Project Cost	\$460,000	Contact	Finance Director
Department	Info. Tech. Cap. Project	Type	Unassigned
Category	Finance - Information Tech	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	5 years
Account No.:	409-1330-704100		

Description

This project will replace the physical systems hosting the City's 60+ virtual servers. Originally purchased in 2019, these hosts will reach end of support in 2024.

Justification

This project will replace the physical systems hosting the City's 60+ virtual servers. These systems will no longer be supported after 2024. Replacement will bring hardware up-to-date and allow the City to maintain operating system.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
260,000	Equipment/Vehicles	0	0	0	200,000	0	200,000
Total		0	0	0	200,000	0	200,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
260,000	Local Government Aid	0	0	0	200,000	0	200,000
Total		0	0	0	200,000	0	200,000

Budget Impact

This project will have no effect on operational budget. The City already pays ongoing software maintenance on the system, and that would continue. Multi-year maintenance would be purchased along with physical hardware.



Capital Improvement Plan
Fridley, MN

Project #	225-12-29701		
Project Name	Website Redevelopment Project		
Total Project Cost	\$91,000	Contact	City Manager
Department	Info. Tech. Cap. Project	Type	Technology
Category	City Manager - Communications	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	5 years
Account No.:	225-1270-635130		

Description

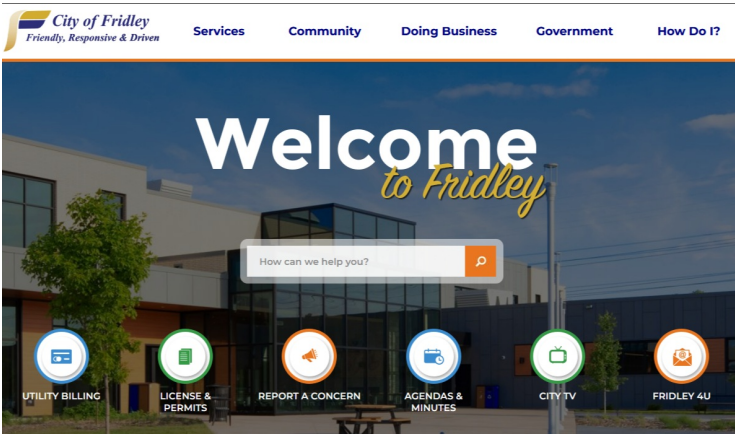
The Website Redevelopment and Refresh project will introduce a redesigned FridleyMN.gov in 2029. This is a systematic approach to continuously refreshing the City's digital presence every five years. This initiative, led by the Communications and Engagement Division, aims to ensure the website remains modern, user-friendly and aligned with the best practices in digital communication.

Justification

The Website Redevelopment and Refresh project will introduce a redesigned website in fall 2024, marking the beginning of a systematic approach to continuously refreshing the City's digital presence every five years. This initiative, led by the Communications and Engagement Division, aims to ensure the website remains modern, user-friendly, and aligned with best practices in digital communication.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
81,000	Hardware/Software	0	0	0	10,000	0	10,000
Total		0	0	0	10,000	0	10,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
81,000	Cable TV Fund Reserves	0	0	0	10,000	0	10,000
Total		0	0	0	10,000	0	10,000



EQUIPMENT CAPITAL PROJECTS FUND
2026 Capital Investment Program Budget and 2027 through 2030 Plan
Funding Sources and Expenditure Projections

Fund No. 410	2026	2027	2028	2029	2030	
Funding Sources	Budget	Projection	Projection	Projection	Projection	Total
Local Government Aid	\$ 733,000	\$ 528,000	\$ 728,000	\$ 728,000	\$ 778,000	\$ 3,495,000
Public Safety Aid		591,000	-	-	-	\$ 591,000
Liquor Store Proceeds (Transfer)	250,000	250,000	250,000	250,000	250,000	\$ 1,250,000
Interest on Investments	30,000	30,000	30,000	30,000	30,000	\$ 150,000
Interfund loan		1,300,000	-	-	-	\$ 1,300,000
State Grants	-	-	-	-	-	\$ -
Lease Proceeds						
Misc. Equipment						
Auction Proceeds	200,000	200,000	200,000	200,000	200,000	1,000,000
Total Funding Sources	\$ 1,213,000	\$ 2,899,000	\$ 1,208,000	\$ 1,208,000	\$ 1,258,000	\$ 7,786,000
Capital Plan Expenditures	\$ 1,927,100	\$ 3,325,400	\$ 899,800	\$ 1,052,200	\$ 933,100	\$ 8,137,600
Interfund Loan Principal + Interest			346,800	346,800	346,800	1,040,400
Total Expenditures	\$ 1,927,100	\$ 3,325,400	\$ 1,246,600	\$ 1,399,000	\$ 1,279,900	\$ 9,178,000
Surplus (deficiency) of funding sources over (under) expenditures	\$ (714,100)	\$ (426,400)	\$ (38,600)	\$ (191,000)	\$ (21,900)	(1,392,000)
<i>Estimated Beginning Fund Balance</i>	<i>563,058</i>	<i>383,958</i>	<i>(42,442)</i>	<i>(81,042)</i>	<i>(272,042)</i>	<i>551,490</i>
Projects Carried Forward from Prior Years	535,000					535,000
Estimated Ending Fund Balance	\$ 383,958	\$ (42,442)	\$ (81,042)	\$ (272,042)	\$ (293,942)	-
Fund Balance Requirement (35% of Average)	\$ 642,460	\$ 642,460	\$ 642,460	\$ 642,460	\$ 642,460	3,212,300
Difference (\$)	(258,502)	(684,902)	(723,502)	(914,502)	(936,402)	(3,517,810)

Capital Improvement Plan
Fridley, MN

Project # 410-21-27902
Project Name Aerial 2 Equipment Replacement

Total Project Cost	\$200,000	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Equipment
Category	Public Safety - Fire	Priority	n/a
Status	Active	Useful Life	20 years
Account No.:	410-2190-703100		

Description

The new aerial apparatus will require loose equipment on the truck which is not included in the apparatus purchase. Non-consumable items include fire hose, saws, hand tools, appliances, and rescue equipment.

Justification

The existing aerial apparatus is intended to be replaced in 2027 with all of its existing equipment. The existing equipment has all reached its useful life on or before this date. Additional equipment is also necessary to meet NFPA Standards for use as an aerial apparatus. Much of this equipment has an expected useful life of 20 years consistent with the aerial apparatus unless otherwise damaged or destroyed.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
100,000	Equipment/Vehicles	0	100,000	0	0	0	100,000
	Total	0	100,000	0	0	0	100,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
100,000	Capital Equip. Fund Reserves	0	100,000	0	0	0	100,000
	Total	0	100,000	0	0	0	100,000

Capital Improvement Plan

Fridley, MN

Project # 410-21-27901
Project Name Aerial Platform Apparatus Replacement

Total Project Cost	\$1,700,000	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Equipment
Category	Public Safety - Fire	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	20 years
Account No.:	410-2190-703100		

Description

This project supports the cost of replacing the Aerial Platform Apparatus. In addition to the vehicle itself, this project includes replacement cost of some equipment carried on the large truck, which may not be included in the vehicle purchase (e.g., hoses, hand tools, ropes).

Justification

This will allow the City to maintain response using the current compliment of apparatus and equipment. The "ladder" truck allows firefighters more ability to safely operate at extension, perform rescues of victims from an elevation, access rooftops and perform swiftwater and/or high-angle rescues.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	1,700,000	0	0	0	1,700,000
Total	0	1,700,000	0	0	0	1,700,000

Funding Sources	2026	2027	2028	2029	2030	Total
Interfund Loan Proceeds	0	1,109,000	0	0	0	1,109,000
Public Safety Aid	0	591,000	0	0	0	591,000
Total	0	1,700,000	0	0	0	1,700,000



Capital Improvement Plan
Fridley, MN

Project # 410-31-27444
Project Name Aerial Truck

Total Project Cost	\$225,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	15 years
Account No.:	410-3180-703100		

Description

This item would replace our existing aerial used primarily for traffic sign maintenance.

Justification

The existing aerial truck used for signage and signals will be reaching the end of its useful life and will need to be replaced to maintain current levels of service.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	225,000	0	0	0	225,000
Total	0	225,000	0	0	0	225,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	0	200,000	0	0	0	200,000
Auction Proceeds	0	25,000	0	0	0	25,000
Total	0	225,000	0	0	0	225,000



Capital Improvement Plan
Fridley, MN

Project # 410-13-26210
Project Name Assessing Division Vehicle Replacement (Lease)

Total Project Cost	\$88,100	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	Finance - Assessing	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	5 years
Account No.:	410-1320-635110		

Description

This project will provide for the replacement of two vehicles used by the City Assessor's office. These vehicles will be leased through Enterprise Fleet Services.

Justification

Timely vehicle replacement allows the City to minimize annualized capital and operations costs, and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
36,000	Lease Expense	11,300	11,300	11,300	9,100	9,100	52,100
	Total	11,300	11,300	11,300	9,100	9,100	52,100

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
36,000	Auction Proceeds	3,000	3,000	11,300	9,100	0	26,400
	Capital Equip. Fund Reserves	0	8,300	0	0	9,100	17,400
	Local Government Aid	8,300	0	0	0	0	8,300
	Total	11,300	11,300	11,300	9,100	9,100	52,100

Capital Improvement Plan

Fridley, MN

Project # 410-31-26600
Project Name Ball Field Line Painter

Total Project Cost	\$20,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Parks	Priority	n/a
Status	Active	Useful Life	15 years
Account No.:	410-3160-703100		

Description

This would replace our current small 4-wheel drive utility vehicle used for sports field line painting and other general purpose needs in parks.

Justification

The useful life of the existing equipment will end in 2026.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	20,000	0	0	0	0	20,000
Total	20,000	0	0	0	0	20,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	20,000	0	0	0	0	20,000
Auction Proceeds	0	0	0	0	0	0
Total	20,000	0	0	0	0	20,000



Capital Improvement Plan
Fridley, MN

Project #	410-51-26110		
Project Name	Building Ins. Division Vehicle Replacement (Lease)		
Total Project Cost	\$78,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	CD - Building Inspections	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	5 years
Account No.:	410-5110-635110		

Description

This project supports the cost to lease two vehicles through Enterprise Fleet Services for the Building Inspections Division, including: -2025, Unit No. 108, replacing a 2018 Chevrolet Equinox.

Justification

The Community Development Department uses several vehicles to support various programs. For the Building Inspection Division, this vehicle will be used to transport inspectors to and from their inspection appointments and other activities.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
18,000	Lease Expense	12,000	12,000	12,000	12,000	12,000	60,000
Total		12,000	12,000	12,000	12,000	12,000	60,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
18,000	Transfer In	12,000	12,000	0	0	0	24,000
	Auction Proceeds	0	0	12,000	12,000	0	24,000
	Capital Equip. Fund Reserves	0	0	0	0	12,000	12,000
Total		12,000	12,000	12,000	12,000	12,000	60,000



Capital Improvement Plan
Fridley, MN

Project # 410-31-28800
Project Name Crash Attenuator with Arrow Board

Total Project Cost	\$75,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	20 years
Account No.:	410-3180-703100		

Description

This item would add a crash attenuator with arrow board that would be used during maintenance along highways.

Justification

With new landscaping and needs relating to improved aesthetics on our highway corridors, this attenuator will provide efficiency and reduce manpower and equipment safety needs currently utilized.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
35,000	Equipment/Vehicles	0	0	40,000	0	0	40,000
Total		0	0	40,000	0	0	40,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
35,000	Local Government Aid	0	0	38,000	0	0	38,000
	Auction Proceeds	0	0	2,000	0	0	2,000
Total		0	0	40,000	0	0	40,000



Capital Improvement Plan
Fridley, MN

Project # 410-21-25101
Project Name Critical Incident Mitigation, De-Escalation Rescue

Total Project Cost	\$415,000	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Vehicles
Category	Public Safety - Police	Priority	n/a
Status	Active	Useful Life	25 years
Account No.:	410-2110-703100		

Description

The Police Division is purchasing an armored vehicle for the purpose of enhancing public safety response capabilities and ensuring the protection of both officers and citizens during critical incidents.

\$415,000 is being carried forward from 2025 to 2026.

Justification

An armored vehicle will serve as a vital asset in our mission to safeguard the community and effectively respond to high-risk situations such as mass casualty incidents, active shooter incidents, or response to barricaded subjects. The vehicle's protective features will allow it to navigate into hostile environments, facilitating the rescue of individuals and ensuring the safety of law enforcement and EMS personnel.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	415,000	0	0	0	0	415,000
Total	415,000	0	0	0	0	415,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Equip. Fund Reserves	415,000	0	0	0	0	415,000
Total	415,000	0	0	0	0	415,000

Capital Improvement Plan
Fridley, MN

Project # 410-31-27801
Project Name Dump Truck and Equipment Replacement

Total Project Cost	\$2,259,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Streets	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	15 years
Account No.:	410-3180-703100		

Description

This project supports the replacement of dump trucks and associated equipment on an annual basis. At present, the City plans to replace the following:

- 2027, 2010 International Dump Truck (No. 777)
- 2030, 2014 Mack Dump Truck (No. 770)

Justification

These dump trucks are apart of a fleet of six large trucks, which are used year-round by the Street Maintenance Division for plowing in the winter and hauling materials in the summer. This equipment will allow the Public Works Department to maintain its current level of service. They may also be used to support other City operations and projects.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,579,000	Equipment/Vehicles	0	330,000	0	0	350,000	680,000
	Total	0	330,000	0	0	350,000	680,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,579,000	Capital Equip. Fund Reserves	0	27,000	0	0	320,000	347,000
	Transfer In	0	157,000	0	0	0	157,000
	Local Government Aid	0	116,000	0	0	0	116,000
	Auction Proceeds	0	30,000	0	0	30,000	60,000
	Total	0	330,000	0	0	350,000	680,000



Capital Improvement Plan
Fridley, MN

Project # 410-31-26420
Project Name Engineering Division Pick-Up Truck Outfit (Lease)

Total Project Cost	\$36,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Engineering	Priority	n/a
Status	Active	Useful Life	6 years
Account No.:	410-3140-621150		

Description

This project supports the outfitting of leased pick-up trucks in the Public Works Engineering Division. These vehicles will be leased through Enterprise Fleet Services. This equipment will be leased through Enterprise Fleet Services under a lease for the base vehicle. Equipment purchased under this project is planned to be used over multiple lease cycles or sold separately as surplus equipment at the expiration of the lease term.

Justification

These vehicles are used as transportation for Engineering Maintenance Division staff year-round, and may be used to support other City operations and projects. Timely vehicle replacement allows the City to minimize annualized capital and operations costs, and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
16,000	Minor Equipment	4,000	4,000	4,000	4,000	4,000	20,000
Total		4,000	4,000	4,000	4,000	4,000	20,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
16,000	Auction Proceeds	4,000	4,000	4,000	4,000	4,000	20,000
Total		4,000	4,000	4,000	4,000	4,000	20,000



Capital Improvement Plan
Fridley, MN

Project # 410-31-26410
Project Name Engineering Division Vehicle Replacements (Lease)

Total Project Cost	\$292,100	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Engineering	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	3 years
Account No.:	410-3140-635110		

Description

This project will provide for replacement of vehicles used in the Engineering Division through the City's vehicle lease program. These vehicles will be leased through Enterprise Fleet Services. The Public Works Engineering Division will initiate 9 short-term leases through 2027.

Justification

Timely vehicle replacement allows the City to minimize annualized capital and operations costs, and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
105,000	Lease Expense	45,600	45,600	39,500	28,200	28,200	187,100
	Total	45,600	45,600	39,500	28,200	28,200	187,100

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
105,000	Local Government Aid	18,000	45,600	39,500	28,200	28,200	159,500
	Auction Proceeds	27,600	0	0	0	0	27,600
	Total	45,600	45,600	39,500	28,200	28,200	187,100

Budget Impact

A well maintained and functioning vehicle fleet is essential to Engineering employees and the security of the City. Regular replacement of the Engineering vehicle fleet is essential for the safety of Engineering staff, citizens and the motoring public.



Capital Improvement Plan
Fridley, MN

Project #	410-21-26904		
Project Name	Fire Division Vehicle Replacement (Lease)		
Total Project Cost	\$65,200	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Unassigned
Category	Public Safety - Fire	Priority	n/a
Status	Active	Useful Life	10 years
Account No.:	410-2190-635110		

Description

This project will provide funds for the Public Safety Department to replace the Fire Division utility truck. This vehicle will be leased through Enterprise Fleet Services. This project includes vehicles costs as well as upfitting equipment.

Justification

A well maintained and functioning emergency vehicle fleet is essential to public safety and the security of the City. The existing Utility Truck has exceeded its expected life of 10 years and will be repurposed within the City fleet. The new utility truck will be used to haul equipment, pull trailers and the fire boat, and also host equipment for fire investigations, firefighter rehabilitation, and decontamination for emergency scenes.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
13,000	Equipment/Vehicles	12,400	12,400	12,400	7,500	7,500	52,200
	Total	12,400	12,400	12,400	7,500	7,500	52,200

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
13,000	Transfer In	12,400	12,400	12,400	7,500	7,500	52,200
	Total	12,400	12,400	12,400	7,500	7,500	52,200

Capital Improvement Plan
Fridley, MN

Project # 410-21-27900
Project Name Fire Rescue Truck Replacement

Total Project Cost	\$335,000	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Vehicles
Category	Public Safety - Fire	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	10 years
Account No.:	410-2190-703100		

Description

This item provides the scheduled replacement of three Fire Department Rescue Vehicles. All of which are used for emergency response and daily staff functions. -2027, one rescue truck

Justification

In 2027, one rescue vehicle that was originally purchased in 2017 will be replaced. This vehicle is used for daily duty-crew firefighter response and tasks. All of these vehicles will have exceeded the anticipated service life of eight years.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
175,000	Equipment/Vehicles	0	160,000	0	0	0	160,000
	Total	0	160,000	0	0	0	160,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
175,000	Local Government Aid	0	160,000	0	0	0	160,000
	Total	0	160,000	0	0	0	160,000



Capital Improvement Plan
Fridley, MN

Project # 410-21-29900
Project Name Fire Station Alerting System

Total Project Cost	\$125,000	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Unassigned
Category	Public Safety - Fire	Priority	n/a
Status	Active	Useful Life	20 years
Account No.:	410-2190-703100		

Description
This item provides upgraded and new station alerting equipment for Fire Station #1 and #2.

Justification
Existing alerting equipment is not in place at Station #2. Existing alerting equipment at Station #1 was transferred from the old City complex and has exceeded its anticipated life span. Civic campus was built with features that connect with modern alerting systems to enhance firefighter safety and wellness. Without modern alerting equipment, those features cannot be utilized.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	0	125,000	0	125,000
Total	0	0	0	125,000	0	125,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	0	0	0	125,000	0	125,000
Total	0	0	0	125,000	0	125,000

Capital Improvement Plan
Fridley, MN

Project # 602-60-26602
Project Name Hydraulic Submersible Pump and Motor

Total Project Cost	\$30,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Sanitary Sewer	Priority	n/a
Status	Active	Useful Life	20 years
Account No.:	602-6029-703100		

Description

This project will replace an existing submersible pump and motor (Unit 685) used for emergency pumping needed in the sanitary sewer system.

Justification

This pump will replace an existing pump that is 25 years old and beyond useful life.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	30,000	0	0	0	0	30,000
Total	30,000	0	0	0	0	30,000

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Utility Fees	27,000	0	0	0	0	27,000
Auction Proceeds	3,000	0	0	0	0	3,000
Total	30,000	0	0	0	0	30,000



Capital Improvement Plan
Fridley, MN

Project #	410-31-26601		
Project Name	Ice Resurfacer		
Total Project Cost	\$18,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Parks	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	25 years
Account No.:	410-3160-703100		

Supplemental Attachments

[tractor pull zamboni.png](#)

Description

This item includes purchase a pull-behind ice resurfacing machine for the new ice-skating rink at Commons Park.

Justification

This is added equipment to improve the quality of the new ice skating rink at Commons park for the public to use. With the configuration of the rink, ice will need to be shaved and laid in thin layers to be optimal. The equipment will be stored in the Commons Park building.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	18,000	0	0	0	0	18,000
Total	18,000	0	0	0	0	18,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Equip. Fund Reserves	18,000	0	0	0	0	18,000
Total	18,000	0	0	0	0	18,000



Capital Improvement Plan
Fridley, MN

Project # 410-31-26603
Project Name Lawn and Field Care Equipment Replacement

Total Project Cost	\$297,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Parks	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	5 years
Account No.:	410-3160-703100		

Description

This project supports the replacement of lawn and field care equipment on an annual basis. At present, the City plans to replace the following: -2026, 60-inch mower for Commons park (10-year life), mower and 2020 zero-turn mower replace unit 531). -2026, 2021 zero-turn lawn mower replacing 532 -2027, 2021 zero-turn lawn mower replacing 517 -2027, 2021 zero-turn lawn mower replacing 516 -2029 2021 zero-turn lawn mower replacing unit purchased in 2024.

Justification

These are mowers and trailers used by the Parks Maintenance Division to cut grass in City Parks and rights-of-way. These are used full-time from May through October. This equipment will allow the City to maintain its level of service in turf maintenance in parks and grounds..

Prior	Expenditures	2026	2027	2028	2029	2030	Total
145,000	Equipment/Vehicles	38,000	45,000	22,000	17,000	30,000	152,000
Total		38,000	45,000	22,000	17,000	30,000	152,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
145,000	Local Government Aid	0	35,000	20,000	17,000	0	72,000
	Auction Proceeds	23,000	10,000	2,000	0	3,000	38,000
	Capital Equip. Fund Reserves	0	0	0	0	27,000	27,000
	Transfer In	15,000	0	0	0	0	15,000
Total		38,000	45,000	22,000	17,000	30,000	152,000



Capital Improvement Plan
Fridley, MN

Project # 410-31-28900
Project Name Maintenance Garage Crane

Total Project Cost	\$150,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Fleet Services	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	410-3190-703100		

Description

The crane was bid as an alternate, but excluded, from the Fridley Civic Campus project. It will enable the lifting of materials from the fleet maintenance mezzanine to the fabrication shop.

Justification

The crane will improve the capability in and efficiency of the Fleet Services Division. It was delayed until 2025 to allow for the evaluation of proper size and controls.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	150,000	0	0	150,000
Total	0	0	150,000	0	0	150,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	0	0	84,500	0	0	84,500
Capital Equip. Fund Reserves	0	0	35,500	0	0	35,500
Auction Proceeds	0	0	30,000	0	0	30,000
Total	0	0	150,000	0	0	150,000

Capital Improvement Plan
Fridley, MN

Project # 410-21-25103
Project Name Officer Protection, Safety and Health Equip.

Total Project Cost	\$236,000	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Equipment
Category	Public Safety - Police	Priority	n/a
Status	Active	Useful Life	10 years
Account No.:	410-2110-703100		

Description

The Police Division is requesting that each sworn police officer (47 officers) is outfitted with ballistic helmets and ballistic panels that are capable of stopping a rifle round. The panels would be used in addition to an officer's soft body armor, which is only rated for handgun rounds. Gas masks and filters would also be purchased for all officers who don't already have them (27 officers). Communication headsets would be purchased for SRT Officers (22.) *Funded with equipment fund reserves freed up by use of Public Safety Aid*

\$60,000 is being carried over from 2025 to 2026

Justification

There has been an increase in shootings of law enforcement officers in recent years, as well as an increase in the number of mass shootings. Officers are expected to respond to shootings and put themselves in harm's way to stop active threats against members of our community. Proper protective equipment affords officers some added protection against today's threats.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
176,000	Unassigned	60,000	0	0	0	0	60,000
Total		60,000	0	0	0	0	60,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
176,000	Capital Equip. Fund Reserves	60,000	0	0	0	0	60,000
Total		60,000	0	0	0	0	60,000

Capital Improvement Plan
Fridley, MN

Project # 410-31-26620
Project Name Parks Division Pick-Up Truck Outfitting

Total Project Cost	\$89,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Parks	Priority	n/a
Status	Active	Useful Life	6 years
Account No.:	410-3160-621150		

Description

This project supports the outfitting of leased pick-up trucks in the Public Works Parks Maintenance Division. These vehicles will be leased through Enterprise Fleet Services. This equipment will be leased through Enterprise Fleet Services under a lease for the base vehicle. Equipment purchased under this project is planned to be used over multiple lease cycles or sold separately as surplus equipment at the expiration of the lease term.

Justification

These vehicles are used as transportation for Parks Maintenance Division staff year-round, and may be used to support other City operations and projects. Timely vehicle replacement allows the City to minimize annualized capital and operations costs, and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
31,000	Minor Equipment	10,000	12,000	12,000	12,000	12,000	58,000
	Total	10,000	12,000	12,000	12,000	12,000	58,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
31,000	Auction Proceeds	10,000	12,000	12,000	12,000	12,000	58,000
	Total	10,000	12,000	12,000	12,000	12,000	58,000



Capital Improvement Plan
Fridley, MN

Project # 410-31-26610
Project Name Parks Pick-Up Truck Replacement (Lease)

Total Project Cost	\$710,500	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Parks	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	3 years
Account No.:	410-3160-635110		

Description

This project supports the replacement of pick-up trucks and associated equipment on an annual basis. These vehicles will be leased through Enterprise Fleet Services. The Public Works Park Maintenance Division will initiate 13 short term leases through 2027.

Justification

These vehicles are used as transportation for Parks Maintenance Division staff year-round, and may be used to support other City operations and projects. Timely vehicle replacement allows the City to minimize annualized capital and operations costs, and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
290,300	Lease Expense	112,100	112,100	91,300	55,900	48,800	420,200
	Total	112,100	112,100	91,300	55,900	48,800	420,200

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
290,300	Local Government Aid	74,100	112,100	91,300	55,900	48,800	382,200
	Transfer In	38,000	0	0	0	0	38,000
	Total	112,100	112,100	91,300	55,900	48,800	420,200



Capital Improvement Plan
Fridley, MN

Project #	410-41-27010		
Project Name	Passenger Van Replacement (Lease)		
Total Project Cost	\$24,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	Rec & Park- Recreation	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	5 years
Account No.:	410-4100-635110		

Description

This project supports the cost to replace a 2018 Ford Transit van for the Parks and Recreation Division.

Justification

This vehicle moves material and staff for events and programs on a routine basis.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	6,000	6,000	6,000	6,000	24,000
Total	0	6,000	6,000	6,000	6,000	24,000
Funding Sources	2026	2027	2028	2029	2030	Total
Transfer In	0	3,000	3,000	3,000	3,000	12,000
Local Government Aid	0	3,000	3,000	3,000	3,000	12,000
Total	0	6,000	6,000	6,000	6,000	24,000

Capital Improvement Plan
Fridley, MN

Project #	410-51-26210		
Project Name	Planning Division Vehicle Replacement (Lease)		
Total Project Cost	\$97,600	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	CD - Planning	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	5 years
Account No.:	410-5120-635110		

Description

This project supports the cost to lease two vehicles through Enterprise Fleet Services for the Planning Division, including: -2026, Unit No. 104, replacing the 2021 Chevrolet Bolt.

Justification

The Community Development Department uses several vehicles to support various programs. For the Planning Division, this vehicle will primarily be used to transport staff for code enforcement activities.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
54,500	Lease Expense	9,500	9,500	9,500	7,300	7,300	43,100
Total		9,500	9,500	9,500	7,300	7,300	43,100

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
54,500	Auction Proceeds	9,500	9,500	9,500	7,300	7,300	43,100
Total		9,500	9,500	9,500	7,300	7,300	43,100



Capital Improvement Plan
Fridley, MN

Project # 410-21-26120
Project Name Police Division Leased Vehicle Outfitting

Total Project Cost	\$687,000	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Vehicles
Category	Public Safety - Police	Priority	n/a
Status	Active	Useful Life	12 years
Account No.:	410-2110-703100		

Description

This project will provide funds for the Public Safety Department to outfit leased Police Division vehicles. This equipment will be leased through Enterprise Fleet Services under a combined vehicle lease. Equipment purchased under this project is planned to be used over multiple lease cycles or sold separately as surplus equipment at the expiration of the lease term.

Justification

A well maintained and functioning emergency vehicle fleet is essential to public safety and the security of the City. Regular replacement of the police primary emergency vehicle fleet is essential for the safety of police staff, citizens and the motoring public.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
247,000	Minor Equipment	88,000	88,000	88,000	88,000	88,000	440,000
	Total	88,000	88,000	88,000	88,000	88,000	440,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
247,000	Local Government Aid	88,000	88,000	88,000	88,000	88,000	440,000
	Total	88,000	88,000	88,000	88,000	88,000	440,000

Capital Improvement Plan
Fridley, MN

Project # 410-21-26100
Project Name Police Division Vehicle Replacement

Total Project Cost	\$871,000	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Vehicles
Category	Public Safety - Police	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	12 years
Account No.:	410-2110-703100		

Description

This project will provide funds for the Public Safety Department to outfit leased Police Division vehicles. This equipment will be leased through Enterprise Fleet Services under a combined vehicle lease. Equipment purchased under this project is planned to be used over multiple lease cycles or sold separately as surplus equipment at the expiration of the lease term.

\$50,000 is carried forward from 2025 to 2026

Justification

A well maintained and functioning emergency vehicle fleet is essential to public safety and the security of the City. Regular replacement of the police primary emergency vehicle fleet is essential for the safety of police staff, citizens and the motoring public.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
321,000	Equipment/Vehicles	150,000	100,000	100,000	100,000	100,000	550,000
	Total	150,000	100,000	100,000	100,000	100,000	550,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
321,000	Local Government Aid	0	100,000	100,000	100,000	100,000	400,000
	Interfund Loan Proceeds	86,000	0	0	0	0	86,000
	Capital Equip. Fund Reserves	50,000	0	0	0	0	50,000
	Transfer In	14,000	0	0	0	0	14,000
	Total	150,000	100,000	100,000	100,000	100,000	550,000

Capital Improvement Plan
Fridley, MN

Project # 410-21-26110
Project Name Police Division Vehicle Replacement (Lease)

Total Project Cost	\$1,769,600	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Vehicles
Category	Public Safety - Police	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	12 years
Account No.:	410-2110-635110		

Description
This project will provide funds for the Public Safety Department to replace four (4) Police Division vehicles. These vehicles will be leased through Enterprise Fleet Services.

Justification
A well maintained and functioning emergency vehicle fleet is essential to public safety and the security of the City. Regular replacement of the police primary emergency vehicle fleet is essential for the safety of police staff, citizens and the motoring public.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
944,600	Lease Expense	165,000	165,000	165,000	165,000	165,000	825,000
	Total	165,000	165,000	165,000	165,000	165,000	825,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
944,600	Local Government Aid	60,000	135,000	165,000	165,000	165,000	690,000
	Interfund Loan Proceeds	105,000	0	0	0	0	105,000
	Auction Proceeds	0	30,000	0	0	0	30,000
	Total	165,000	165,000	165,000	165,000	165,000	825,000

Capital Improvement Plan
Fridley, MN

Project # 410-21-25105
Project Name Public Safety Communications Upgrade

Total Project Cost	\$400,000	Contact	Public Safety Director
Department	Equipment Capital Project	Type	Equipment
Category	Public Safety - Police	Priority	n/a
Status	Active	Useful Life	10 years
Account No.:	410-2110-703100		

Description

Purchase 43 replacement portable radios for police officers with an estimated cost of \$6,500 per radio. Upgrade 21 mobile in-car radio's software for AES encryption with an estimated cost of \$1,500 per radio. *Funded with grant, public safety aid, and savings from warning signal project*

\$88,000 was carried forward from the 2024 Outdoor warning siren project.

Justification

Anoka County Radio Shop advised the City that the FBI is requiring AES encryption on all law enforcement radios. 43 police radios may only encrypt to DES and need to be replaced to allow for AES encryption. 21 mobile radios may receive a software update to be AES encryptable.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
250,000	Equipment/Vehicles	150,000	0	0	0	0	150,000
	Total	150,000	0	0	0	0	150,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
250,000	Local Government Aid	119,000	0	0	0	0	119,000
	Transfer In	31,000	0	0	0	0	31,000
	Total	150,000	0	0	0	0	150,000

Capital Improvement Plan
Fridley, MN

Project # 410-51-26410
Project Name Rental Ins. Division Vehicle Replacement (Lease)

Total Project Cost	\$97,500	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	CD - Rental Inspections	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	5 years
Account No.:	410-5140-635110		

Description

This project supports the cost to lease two vehicles through Enterprise Fleet Services for the Rental Inspections Division, including: -2026, Unit No. 109, replacing the Ford Escape.

Justification

The Community Development Department uses several vehicles to support various programs. For the Rental Inspections Division, this vehicle will be used to transport inspectors to and from their inspection appointments and other activities.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
48,000	Lease Expense	12,400	12,400	9,700	7,500	7,500	49,500
	Total	12,400	12,400	9,700	7,500	7,500	49,500

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
48,000	Auction Proceeds	12,400	12,400	0	0	0	24,800
	Local Government Aid	0	0	9,700	7,500	7,500	24,700
	Total	12,400	12,400	9,700	7,500	7,500	49,500



Capital Improvement Plan
Fridley, MN

Project # 410-31-28801
Project Name Replace Paving Equipment Trailer

Total Project Cost	\$15,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Streets	Priority	Ext. Funding Available
Status	Active	Useful Life	25 years
Account No.:	410-3180-703100		

Description

This trailer will replace our existing Unit Number 746, a Street Division equipment trailer.

Justification

The existing equipment is a 1999 Towmaster Trailer which is projected to be beyond its reliable service in 2028. This equipment is used to house and transport our paver roller used to maintain streets and trails.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	15,000	0	0	15,000
Total	0	0	15,000	0	0	15,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Equip. Fund Reserves	0	0	14,500	0	0	14,500
Auction Proceeds	0	0	500	0	0	500
Total	0	0	15,000	0	0	15,000

Capital Improvement Plan
Fridley, MN

Project # 410-31-28803
Project Name Ribbon Blower for Sidewalk Plow

Total Project Cost	\$45,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	15 years
Account No.:	410-3180-703100		

Description

This is for a replacement of one of our existing sidewalk plow snowblowers that has reached the end of its useful life.

Justification

This City plows sidewalks in the winter, and when snow amounts are high over the season or narrow walks are plowed, this equipment is used. The equipment is needed to meet the high demand for safe walking opportunities on plowed trails/walks in the winter.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
20,000	Equipment/Vehicles	0	0	25,000	0	0	25,000
	Total	0	0	25,000	0	0	25,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
20,000	Capital Equip. Fund Reserves	0	0	24,000	0	0	24,000
	Auction Proceeds	0	0	1,000	0	0	1,000
	Total	0	0	25,000	0	0	25,000



Capital Improvement Plan
Fridley, MN

Project # 602-60-26612
Project Name Sanitary Sewer Pick-Up Truck Replacement (Lease)

Total Project Cost	\$266,900	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Sanitary Sewer	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	3 years
Account No.:	602-6029-635110		

Description

This project will support the replacement of pick-up trucks for the Sewer Division, which will be used to support regular operations and projects. These vehicles will be leased through Enterprise Fleet Services. The Public Works Sewer Division will initiate 5 short-term leases through 2027.

Justification

This item will replace pick-up trucks used by Sewer Division staff year-round for transportation and maintenance projects. Timely vehicle replacement allows the City to minimize annualized capital and operations costs and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
106,000	Lease Expense	42,400	36,300	31,200	25,500	25,500	160,900
	Total	42,400	36,300	31,200	25,500	25,500	160,900

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
106,000	Sanitary Sewer Utility Fees	42,400	36,300	31,200	25,500	25,500	160,900
	Total	42,400	36,300	31,200	25,500	25,500	160,900



Capital Improvement Plan
Fridley, MN

Project # 602-60-26622
Project Name Sewer Division Pick-Up Truck Outfit (Lease)

Total Project Cost	\$75,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Sanitary Sewer
Category	PW - Sanitary Sewer	Priority	n/a
Status	Active	Useful Life	6 years
Account No.:	602-6029-621150		

Description

This project supports the outfitting of leased pick-up trucks in the Public Works Sewer Division. These vehicles will be leased through Enterprise Fleet Services. This equipment will be leased through Enterprise Fleet Services under a lease for the base vehicle. Equipment purchased under this project is planned to be used over multiple lease cycles or sold separately as surplus equipment at the expiration of the lease term.

Justification

These vehicles are used as transportation for Sewer Division staff year-round, and may be used to support other City operations and projects. Timely vehicle replacement allows the City to minimize annualized capital and operations costs, and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
27,000	Minor Equipment	9,000	9,000	10,000	10,000	10,000	48,000
	Total	9,000	9,000	10,000	10,000	10,000	48,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
27,000	Sanitary Sewer Utility Fees	9,000	9,000	10,000	10,000	10,000	48,000
	Total	9,000	9,000	10,000	10,000	10,000	48,000



Capital Improvement Plan
Fridley, MN

Project # 602-60-28602
Project Name Sewer Mainline Hydraulic Jetter

Total Project Cost	\$275,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Sanitary Sewer	Priority	n/a
Status	Active	Useful Life	15 years
Account No.:	602-6029-703100		

Description

Sanitary Sewer jetting machine with Truck Cab and Chassi will replace unit 668.

Justification

This equipment will replace the existing jet machine 668 used for maintenance and emergency jetting of the cities sanitary sewer system.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	275,000	0	0	275,000
Total	0	0	275,000	0	0	275,000

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Utility Fees	0	0	275,000	0	0	275,000
Total	0	0	275,000	0	0	275,000



Capital Improvement Plan
Fridley, MN

Project #	410-31-26802		
Project Name	Skid Loader		
Total Project Cost	\$70,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	15 years
Account No.:	410-3180-703100		

Description

This equipment is used by street maintenance crews for loading materials and minor grading in street and right-of-way maintenance.

Justification

The existing skid loader will be reaching the end of its useful life and will need to be replaced to maintain current levels of service.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	70,000	0	0	0	0	70,000
Total	70,000	0	0	0	0	70,000

Funding Sources	2026	2027	2028	2029	2030	Total
Transfer In	60,000	0	0	0	0	60,000
Auction Proceeds	10,000	0	0	0	0	10,000
Total	70,000	0	0	0	0	70,000



Capital Improvement Plan
Fridley, MN

Project # 410-41-26100
Project Name SNC and Recreation Program and Event Van Lease

Total Project Cost	\$48,000	Contact	Parks and Recreation Director
Department	Equipment Capital Project	Type	Vehicles
Category	Rec & Park - SNC	Priority	n/a
Status	Active	Useful Life	5 years
Account No.:	410-4100-635110		

Description
Springbrook Nature Center and Fridley Parks and Recreation lead hundreds of community classes and events each year. This project is a lease for a utility-type small van with a graphic wrap that would be used to transport staff and program/event supplies and materials around the community.

Justification
Springbrook Nature Center and Fridley Parks and Recreation staff plan and facilitate hundreds of events, classes, and programs each year. These require transporting equipment, supplies and even live animals. The large volume of supplies and materials can often exceed the capacity of personal vehicles and access to a larger personal vehicle or concern about work-related mileage or damage can be a barrier to staff members.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
18,000	Lease Expense	6,000	6,000	6,000	6,000	6,000	30,000
	Total	6,000	6,000	6,000	6,000	6,000	30,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
18,000	Local Government Aid	0	0	6,000	6,000	6,000	18,000
	Transfer In	6,000	6,000	0	0	0	12,000
	Total	6,000	6,000	6,000	6,000	6,000	30,000



Capital Improvement Plan
Fridley, MN

Project # 603-60-26613
Project Name Storm Water Vehicle Replacement (Lease)

Total Project Cost	\$52,600	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Storm Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	5 years
Account No.:	603-6039-635110		

Description

This project will support the replacement of pick-up trucks for the Storm Water Division, which will be used to support regular operations and projects. These vehicles will be leased through Enterprise Fleet Services. The Public Works Sewer Division will initiate 2 short-term leases through 2027.

Justification

This item will replace pick-up trucks used by Storm Water Division staff year-round for transportation and maintenance projects. Timely vehicle replacement allows the City to minimize annualized capital and operations costs and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
32,000	Lease Expense	6,400	6,400	2,600	2,600	2,600	20,600
Total		6,400	6,400	2,600	2,600	2,600	20,600

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
32,000	Storm Water Utility Fees	6,400	6,400	2,600	2,600	2,600	20,600
Total		6,400	6,400	2,600	2,600	2,600	20,600



Capital Improvement Plan
Fridley, MN

Project # 410-31-26820
Project Name Street Maintenance Division Truck Outfit (Lease)

Total Project Cost	\$100,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	6 years
Account No.:	410-3180-621150		

Description
This project supports the outfitting of leased pick-up trucks in the Public Works Street Maintenance Division. These vehicles will be leased through Enterprise Fleet Services. This equipment will be leased through Enterprise Fleet Services under a lease for the base vehicle. Equipment purchased under this project is planned to be used over multiple lease cycles or sold separately as surplus equipment at the expiration of the lease term.

Justification
These vehicles are used as transportation for Street Maintenance Division staff year-round, and may be used to support other City operations and projects. Timely vehicle replacement allows the City to minimize annualized capital and operations costs, and provides high levels of service and safety to users of vehicles identified

Prior	Expenditures	2026	2027	2028	2029	2030	Total
54,000	Minor Equipment	8,000	8,000	10,000	10,000	10,000	46,000
	Total	8,000	8,000	10,000	10,000	10,000	46,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
54,000	Auction Proceeds	8,000	8,000	8,000	10,000	10,000	44,000
	Local Government Aid	0	0	2,000	0	0	2,000
	Total	8,000	8,000	10,000	10,000	10,000	46,000



Capital Improvement Plan
Fridley, MN

Project # 410-31-26810
Project Name Streets Pick-Up Truck (Lease)

Total Project Cost	\$468,600	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Streets	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	5 years
Account No.:	410-3180-635110		

Description

This project supports the replacement of pick-up trucks used in the Street Division through the City's vehicle lease program. These vehicles will be leased through Enterprise Fleet Services. The Public Works Street Maintenance Division will initiate 15 short-term leases through 2027.

Justification

These pick-ups are used year round, snowplowing in the winter and hauling equipment in the summer, and may be used to support other City operations and projects. Timely vehicle replacement allows the City to minimize annualized capital and operations costs, and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
200,200	Lease Expense	69,800	66,100	49,100	41,700	41,700	268,400
	Total	69,800	66,100	49,100	41,700	41,700	268,400

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
200,200	Local Government Aid	16,800	62,100	49,100	41,700	41,700	211,400
	Transfer In	53,000	4,000	0	0	0	57,000
	Total	69,800	66,100	49,100	41,700	41,700	268,400



Capital Improvement Plan
Fridley, MN

Project # 410-31-26800
Project Name Tracked Skid Loader

Total Project Cost	\$95,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Streets	Priority	n/a
Status	Active	Useful Life	10 years
Account No.:	410-3180-703100		

Description

This item is to replace our existing 2019 tracked skid loader (unit 745) that we use in Parks Maintenance.

Justification

This equipment is used for various repairs and improvements in our parks, and will reach the end of its useful life. With the Parks Implementation Plan ongoing, there will be a greater reliance on in-kind work and this equipment will be used frequently for that work.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	95,000	0	0	0	0	95,000
Total	95,000	0	0	0	0	95,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	70,000	0	0	0	0	70,000
Auction Proceeds	25,000	0	0	0	0	25,000
Total	95,000	0	0	0	0	95,000



Capital Improvement Plan
Fridley, MN

Project # 410-31-27600
Project Name Tree Trimming Lift

Total Project Cost	\$60,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Parks	Priority	n/a
Status	Active	Useful Life	15 years
Account No.:	410-3160-703100		

Description

This item is for a new piece of equipment to enable improved efficiency and safety when performing tree maintenance in parks. This would have additional utility with city buildings and pole maintenance.

Justification

This equipment is specifically designed for rough or less stable terrain encountered in some parks, and requires fewer personnel to operate efficiently and safely than current equipment allows.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	60,000	0	0	0	60,000
Total	0	60,000	0	0	0	60,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Equip. Fund Reserves	0	60,000	0	0	0	60,000
Total	0	60,000	0	0	0	60,000



Capital Improvement Plan
Fridley, MN

Project #	410-31-28600		
Project Name	Utility 4x4		
Total Project Cost	\$22,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Parks	Priority	n/a
Status	Active	Useful Life	20 years
Account No.:	410-3160-703100		

Description

This will replace our existing utility 4x4 for general purpose use in parks.

Justification

The existing utility 4x4 will be reaching the end of its useful life and will need to be replaced to maintain current levels of service.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	22,000	0	0	22,000
Total	0	0	22,000	0	0	22,000

Funding Sources	2026	2027	2028	2029	2030	Total
Local Government Aid	0	0	19,000	0	0	19,000
Auction Proceeds	0	0	3,000	0	0	3,000
Total	0	0	22,000	0	0	22,000



Capital Improvement Plan
Fridley, MN

Project # 601-60-27601
Project Name Water Break Trailer

Total Project Cost	\$30,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Equipment
Category	PW - Water	Priority	n/a
Status	Active	Useful Life	20 years
Account No.:	601-6019-703100		

Description
This project will replace trailer 619 used as water break materials storage.

Justification
This trailer is needed to transport and house materials needed for water main break repairs. This trailer will be beyond its useful life by 2027.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	30,000	0	0	0	30,000
Total	0	30,000	0	0	0	30,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Fees	0	30,000	0	0	0	30,000
Total	0	30,000	0	0	0	30,000



Capital Improvement Plan
Fridley, MN

Project # 601-60-26621
Project Name Water Division Pick-Up Truck Outfit (Lease)

Total Project Cost	\$84,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Water	Priority	n/a
Status	Active	Useful Life	6 years
Account No.:	601-6019-621150		

Description

This project supports the outfitting of leased pick-up trucks in the Public Works Water Division. These vehicles will be leased through Enterprise Fleet Services. This equipment will be leased through Enterprise Fleet Services under a lease for the base vehicle. Equipment purchased under this project is planned to be used over multiple lease cycles or sold separately as surplus equipment at the expiration of the lease term.

Justification

These vehicles are used as transportation for Water Division staff year-round, and may be used to support other City operations and projects. Timely vehicle replacement allows the City to minimize annualized capital and operations costs, and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
36,000	Minor Equipment	9,000	9,000	10,000	10,000	10,000	48,000
	Total	9,000	9,000	10,000	10,000	10,000	48,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
36,000	Water Utility Fees	9,000	9,000	10,000	10,000	10,000	48,000
	Total	9,000	9,000	10,000	10,000	10,000	48,000



Capital Improvement Plan
Fridley, MN

Project # 601-60-26611
Project Name Water Pick-Up Truck Replacement (Lease)

Total Project Cost	\$364,400	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	3 years
Account No.:	601-6019-635110		

Description

This project will support the replacement of pick-up trucks for the Water Division, which will be used to support regular operations and projects. These vehicles will be leased through Enterprise Fleet Services. The Public Works Water Division will initiate 10 short-term leases through 2027.

Justification

This item will replace pick-up trucks used by Water Division staff year-round for transportation and maintenance. Timely vehicle replacement allows the City to minimize annualized capital and operations costs and provides high levels of service and safety to users of vehicles identified.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
170,100	Lease Expense	49,800	49,800	38,900	27,900	27,900	194,300
	Total	49,800	49,800	38,900	27,900	27,900	194,300

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
170,100	Water Utility Fees	49,800	49,800	38,900	27,900	27,900	194,300
	Total	49,800	49,800	38,900	27,900	27,900	194,300



Capital Improvement Plan
Fridley, MN

Project # 410-31-26801
Project Name Wheeled Loader Replacement

Total Project Cost	\$940,000	Contact	Public Works Director
Department	Equipment Capital Project	Type	Vehicles
Category	PW - Streets	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	20 years
Account No.:	410-3180-703100		

Description

This project supports the replacement of wheeled loaders and associated equipment on an regular basis. At present, the City plans to replace the following: -2026, 2005 Case Loader with a plow and wing (No. 744) -2027, 2015 Caterpillar Loader (Unit 721)

Justification

This heavy equipment is one of three loaders used year-round by the Street Maintenance Division for plowing in the winter, and moving construction and fill materials year-round. It may also be used to support other City operations and projects.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
245,000	Equipment/Vehicles	345,000	0	0	350,000	0	695,000
	Total	345,000	0	0	350,000	0	695,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
245,000	Capital Equip. Fund Reserves	0	0	0	325,000	0	325,000
	Local Government Aid	310,000	0	0	0	0	310,000
	Auction Proceeds	35,000	0	0	25,000	0	60,000
	Total	345,000	0	0	350,000	0	695,000



WATER UTILITY FUND
2026 Capital Investment Program Budget and 2027 through 2030 Plan
Funding Sources and Expenditure Projections

Fund No. 601	2026	2027	2028	2029	2030	
Funding Sources	Budget	Projection	Projection	Projection	Projection	Total
Water Utility Fees	\$ 4,495,200	\$ 4,750,000	\$ 4,956,000	\$ 5,203,800	\$ 5,463,990	\$ 24,868,990
Interest on Investments	125,000	125,000	125,000	125,000	125,000	625,000
Bond Proceeds	2,950,000	2,950,000	-	-	-	5,900,000
Total Funding Sources	\$ 7,570,200	\$ 7,825,000	\$ 5,081,000	\$ 5,328,800	\$ 5,588,990	\$ 34,016,200
Non-Capital Expenses						
Operating Expenses	\$ 2,548,400	\$ 2,874,900	\$ 2,961,100	\$ 3,049,900	\$ 3,141,400	\$ 14,575,700
Debt Service	521,700	531,900	531,900	531,900	531,900	2,649,300
Depreciation	1,083,600	1,089,000	1,094,400	1,099,900	1,105,400	5,472,300
Interfund Loan	589,900	-	-	-	-	1,173,300
Subtotal Non-capital Expenses	\$ 4,743,600	\$ 4,495,800	\$ 4,587,400	\$ 4,681,700	\$ 4,778,700	\$ 22,927,500
Capital Plan Expenses						
Subtotal Capital Plan Expenses	\$ 10,558,700	\$ 3,970,000	\$ 3,615,000	\$ 3,075,000	\$ 1,675,000	\$ 27,493,700
Total Expenses	\$ 15,302,300	\$ 8,465,800	\$ 8,202,400	\$ 7,756,700	\$ 6,453,700	\$ 50,421,200
Surplus (deficiency) of funding sources over (under) Expenses	\$ 2,826,600	\$ 3,329,200	\$ 493,600	\$ 647,100	\$ 810,290	\$ 11,088,700
Estimated Beginning Fund Balance	22,530,302	25,356,902	28,686,102	29,179,702	29,826,802	124,491,110
Projects Carried Forward from Prior Years	2,531,000	-	-	-	-	
Estimated Ending Fund Balance	\$ 25,356,902	\$ 28,686,102	\$ 29,179,702	\$ 29,826,802	\$ 30,637,092	\$ -
Cash Balance Floor (6 months Operating/DS/Capital)	5,939,350	5,131,850	5,131,850	5,222,090	3,000,000	
Cash Ending Balance	3,756,032	4,204,232	1,729,032	2,876,232	1,969,722	
Difference	(2,183,318)	(927,618)	(3,402,818)	(2,345,858)	(1,030,278)	

Capital Improvement Plan
Fridley, MN

Project # 601-60-29002
Project Name 63rd Booster Station HVAC Replacement

Total Project Cost	\$75,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	n/a
Status	Active	Useful Life	20 years
Account No.:	601-6019-703100		

Description
This project will replace heating and ventilation equipment at 63rd Booster Station.

Justification
In addition to regular exterior building maintenance, occasional mechanical/electrical systems of buildings require replacement. By 2029, this equipment at 63rd Booster Station will be approaching 40 years of age.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	0	75,000	0	75,000
Total	0	0	0	75,000	0	75,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Fees	0	0	0	75,000	0	75,000
Total	0	0	0	75,000	0	75,000

Capital Improvement Plan
Fridley, MN

Project # 601-60-26495
Project Name Building Maintenance

Total Project Cost	\$600,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	15 years
Account No.:	601-6019-635100		

Description

This item is for minor maintenance of plant and well house buildings as well as the roof for Commons Water Treatment Plant in 2028.

Justification

The project includes minor preventative maintenance, updates and repairs to well house and plant buildings. This annual project ensures that the City water facilities are managed with a minimum amount of repairs. Well power supply, ventilation and cooling will also be upgraded with this project to reduce maintenance on equipment.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
250,000	Contractual Services	60,000	25,000	160,000	25,000	80,000	350,000
	Total	60,000	25,000	160,000	25,000	80,000	350,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
250,000	Water Utility Fees	60,000	25,000	160,000	25,000	80,000	350,000
	Total	60,000	25,000	160,000	25,000	80,000	350,000

Budget Impact

This project keeps excessive operations costs limited through reduction in need for emergency repairs. It also provides upgrades to buildings that are needed to keep equipment in a state of good repair.



Capital Improvement Plan
Fridley, MN

Project # 601-60-25193
Project Name Bulk Water Fill Station

Total Project Cost	\$300,000	Contact	Public Works Director
Department	Water Utility	Type	Buildings
Category	PW - Water	Priority	n/a
Status	Active	Useful Life	30 years
Account No.:	601-6019-701100		

Description

This project will establish a bulk water purchasing station at Commons Park Water Treatment Plant. This station will be convenient for contractors and lower risk of cross-contamination from current hydrant filling practices. It will also serve as a convenient location for City use.

\$150,000 is carried forward from 2025 to 2026.

Justification

This project will reduce public health risks and unauthorized use of hydrants.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
150,000	Buildings	150,000	0	0	0	0	150,000
Total		150,000	0	0	0	0	150,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
150,000	Water Utility Fund Reserves	150,000	0	0	0	0	150,000
Total		150,000	0	0	0	0	150,000



Capital Improvement Plan
Fridley, MN

Project # 601-60-26494
Project Name Hydrant Repairs

Total Project Cost	\$290,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	5 years
Account No.:	601-6019-635100		

Description

This project involves accelerated rehabilitation and repair of existing fire hydrants throughout the City.

Justification

This project provides for the preservation of the fire hydrants, a critical element in our water distribution system, and extends the life of existing infrastructure. The work includes replacement, sandblasting, and painting of fire hydrants and materials for mechanical repairs, as needed.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
165,000	Contractual Services	25,000	25,000	25,000	25,000	25,000	125,000
	Total	25,000	25,000	25,000	25,000	25,000	125,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
165,000	Water Utility Fees	25,000	25,000	25,000	25,000	25,000	125,000
	Total	25,000	25,000	25,000	25,000	25,000	125,000

Budget Impact

This project will reduce operations costs by providing scheduled hydrant repairs and coatings that will reduce long-term maintenance. It also extends the life of existing hydrants.



Capital Improvement Plan
Fridley, MN

Project # 601-60-25194
Project Name Locke Park WTP GAC Treatment Addition

Total Project Cost	\$6,200,000	Contact	Public Works Director
Department	Water Utility	Type	Improvement
Category	PW - Water	Priority	n/a
Status	Active	Useful Life	35 years
Account No.:	601-6019-701100		

Description

The GAC treatment at Locke Park WTP is proposed to be sized to treat both Well 10 and Well 11. By treating both wells, the water produced at Locke Park WTP will be treated for PFAS as well as numerous other contaminants that may be of future concern. Funding is through a Public Facilities Loan and MPCA Grant.

Justification

To meet drinking water standards for Well 10, impacted by PFAS at this time.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
300,000	Buildings	2,750,000	2,950,000	0	0	0	5,700,000
	Planning/Design	200,000	0	0	0	0	200,000
	Total	2,950,000	2,950,000	0	0	0	5,900,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
300,000	Bond Proceeds	2,950,000	2,950,000	0	0	0	5,900,000
	Grant - State	0	0	0	0	0	0
	Total	2,950,000	2,950,000	0	0	0	5,900,000



Capital Improvement Plan

Fridley, MN

Project # 601-60-26101
Project Name New Distribution System Extension-Watermain

Total Project Cost	\$3,400,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	35 years
Account No.:	601-6019-705100		

Description

This project involves the construction and interconnection of the existing and new water distribution system.

\$1,150,000 is carried forward from 2025 to 2026.

Justification

This project supports redundancy of the water distribution system and provides interconnection where potential for emergency fire flow could be affected by out of service water mains.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,650,000	Construction/Infrastructure	1,750,000	0	0	0	0	1,750,000
	Total	1,750,000	0	0	0	0	1,750,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,650,000	Water Utility Fund Reserves	1,750,000	0	0	0	0	1,750,000
	Total	1,750,000	0	0	0	0	1,750,000



Capital Improvement Plan
Fridley, MN

Project # 601-60-28191
Project Name Recondition Water System Pumps

Total Project Cost	\$260,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	15 years
Account No.:	601-6019-703100		

Description

The booster pumps are used to move water throughout the city and fill storage tanks. The project will recondition pumps and associated equipment, similar to our bi-annual well rehabilitation projects.

Justification

Pumps need to be occasionally reconditioned to ensure their reliability and efficiency. The City has not reconditioned these pumps in the last 15 years and they are due for this overhaul.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
200,000	Equipment/Vehicles	0	0	60,000	0	0	60,000
Total		0	0	60,000	0	0	60,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
200,000	Water Utility Fund Reserves	0	0	60,000	0	0	60,000
Total		0	0	60,000	0	0	60,000



Capital Improvement Plan
Fridley, MN

Project #	601-60-30601		
Project Name	Replace Chlorine Tank Hoist at Commons Treat		
Total Project Cost	\$30,000	Contact	Public Works Director
Department	Water Utility	Type	Equipment
Category	PW - Water	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	30 years
Account No.:	601-6019-703100		

Description

This project will replace the chlorine tank hoist inside the Commons Water Treatment Plant.

Justification

This equipment will replace the existing hoist at commons treatment plant for loading and unloading 1-ton chlorine cylinders. The current hoist will have reached its useful life by 2030 and will no longer be serviceable.

Expenditures	2026	2027	2028	2029	2030	Total
Buildings	0	0	0	0	30,000	30,000
Total	0	0	0	0	30,000	30,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Fees	0	0	0	0	30,000	30,000
Total	0	0	0	0	30,000	30,000



Capital Improvement Plan
Fridley, MN

Project # 601-60-30602
Project Name Replace Drill Truck

Total Project Cost	\$80,000	Contact	Public Works Director
Department	Water Utility	Type	Vehicles
Category	PW - Water	Priority	Ext. Funding Available
Status	Active	Useful Life	20 years

Description

This item will replace our existing Water Utility Drill truck, existing Unit Number 606 a 2016 Ford F350 Pickup.

Justification

This combination truck and soil drill rig is used to pinpoint the location of water main breaks. The soil drilling equipment will be mounted on a new 1-ton vehicle included in this item. The existing equipment is projected to be beyond its reliable service in 2030.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	0	0	80,000	80,000
Total	0	0	0	0	80,000	80,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Fund Reserves	0	0	0	0	76,000	76,000
Auction Proceeds	0	0	0	0	4,000	4,000
Total	0	0	0	0	80,000	80,000



Capital Improvement Plan
Fridley, MN

Project #	601-60-30600		
Project Name	Replace Utility Equipment Trailer		
Total Project Cost	\$10,000	Contact	Public Works Director
Department	Water Utility	Type	Equipment
Category	PW - Water	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	15 years
Account No.:	601-6019-703100		

Description

This trailer will replace our existing Unit Number 632, a utility equipment trailer.

Justification

The existing equipment is a 2015 Road Warrior Trailer which is projected to be beyond its reliable service in 2030. This equipment is used to house and transport an excavation trench box used in the repair of water mains and other utility work, and is essential to safety of our utility workers.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	0	0	10,000	10,000
Total	0	0	0	0	10,000	10,000
Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Fees	0	0	0	0	9,000	9,000
Auction Proceeds	0	0	0	0	1,000	1,000
Total	0	0	0	0	10,000	10,000

Capital Improvement Plan
Fridley, MN

Project # 601-60-29190
Project Name SCADA Systems Upgrade

Total Project Cost	\$396,000	Contact	Public Works Director
Department	Water Utility	Type	Equipment
Category	PW - Water	Priority	n/a
Status	Active	Useful Life	5 years
Account No.:	601-6019-703100		

Description

This project will support the software upgrades and replacement of the Supervisory Control and Data Acquisition (SCADA) equipment at water treatment plants and lift stations.

\$96,000 is carried forward from 2025 to 2026

Justification

This project supports the need to increase cybersecurity and upgrades to fiber network and SCADA system as outlined in our vulnerability assessment.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
200,000	Equipment/Vehicles	96,000	0	0	100,000	0	196,000
Total		96,000	0	0	100,000	0	196,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
200,000	Water Utility Fees	96,000	0	0	100,000	0	196,000
Total		96,000	0	0	100,000	0	196,000



Capital Improvement Plan

Fridley, MN

Project # 601-60-25192
Project Name Storage Retrofits and Reconditioning

Total Project Cost	\$5,430,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	Future Consideration
Status	Active	Useful Life	20 years
Account No.:	601-6019-705100		

Description

This project will support the reconditioning of current water storage systems.

\$400,000 is carried forward from 2025 to 2026

Justification

This project supports the replacement and repair of water storage and associated equipment.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
530,000	Construction/Infrastructure	1,900,000	0	1,000,000	2,000,000	0	4,900,000
	Total	1,900,000	0	1,000,000	2,000,000	0	4,900,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
530,000	Water Utility Fund Reserves	1,900,000	0	1,000,000	1,849,000	0	4,749,000
	Water Utility Fees	0	0	0	151,000	0	151,000
	Total	1,900,000	0	1,000,000	2,000,000	0	4,900,000



Capital Improvement Plan
Fridley, MN

Project # 601-60-26497
Project Name Treatment Plant Retrofits

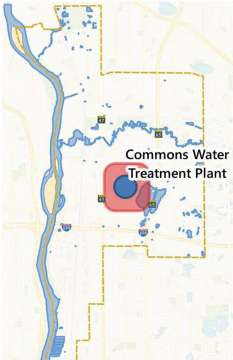
Total Project Cost	\$3,300,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	601-6019-703100		

Description
This project provides for the replacement of water treatment equipment in water treatment plants.

Justification
This project supports the replacement and retrofit of water treatment equipment. It includes chemical system upgrades at Commons Treatment Plant. It includes a filter rehabilitation for Commons Water Treatment Plant in two phases, one in 2026 and one in 2028.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
600,000	Equipment/Vehicles	1,500,000	0	1,200,000	0	0	2,700,000
Total		1,500,000	0	1,200,000	0	0	2,700,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
600,000	Water Utility Fund Reserves	1,500,000	0	1,200,000	0	0	2,700,000
Total		1,500,000	0	1,200,000	0	0	2,700,000



Capital Improvement Plan
Fridley, MN

Project # 601-60-24477
Project Name Variable Frequency Drives

Total Project Cost	\$205,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	10 years
Account No.:	601-6019-703100		

Description

This project provides for the replacement of pump Variable Frequency Drive (VFD) motors throughout the water system.

\$15,000 was carried forward from 2024.

Justification

This project supports the replacement of VFD pump motors and equipment for Water Division treatment plant and transmission systems.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
165,000	Equipment/Vehicles	20,000	0	20,000	0	0	40,000
	Total	20,000	0	20,000	0	0	40,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
165,000	Water Utility Fees	8,000	0	20,000	0	0	28,000
	Water Utility Fund Reserves	12,000	0	0	0	0	12,000
	Total	20,000	0	20,000	0	0	40,000

Budget Impact

This project will improve performance and provide power savings through increased motor efficiency. There is a potential for efficiency rebates through Xcel Energy to assist with funding these projects.



Capital Improvement Plan
Fridley, MN

Project # 601-60-26406
Project Name Water Distribution Upgrades with Street Projects

Total Project Cost \$10,025,000 Contact Public Works Director
Department Water Utility Type Water Distribution
Category PW - Water Priority Essential, Health/Safety/Mandate
Status Active Useful Life 25 years
Account No.: 601-6019-705100

Description

This project involves the reconstruction, rehabilitation and interconnection of the existing water distribution system in conjunction with annual street rehabilitation project(s) and other street improvements.

\$735,000 was carried forward from 2025 to 2026.

Justification

This project provides for the preservation of the water distribution system and extends the life of existing infrastructure. The proposed project repairs water mains in conjunction with 2026 through 2030 street projects, and in advance of future street projects.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
4,890,000	Construction/Infrastructure	1,435,000	800,000	900,000	800,000	1,200,000	5,135,000
	Total	1,435,000	800,000	900,000	800,000	1,200,000	5,135,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
4,890,000	Water Utility Fund Reserves	1,435,000	541,000	900,000	800,000	1,200,000	4,876,000
	Water Utility Fees	0	259,000	0	0	0	259,000
	Total	1,435,000	800,000	900,000	800,000	1,200,000	5,135,000

Budget Impact

This project will reduce operations costs by providing new water mains which reduce breakage, and provide for a more reliable service delivery.



Capital Improvement Plan

Fridley, MN

Project # 601-60-28899
Project Name Water Treatment Plant #3 Solar

Total Project Cost	\$113,900	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Facilities Mgmt	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	30 years
Account No.:	405-3115-701100		

Description

This project would add solar power generation on the City's Water Treatment Plant #3.

Justification

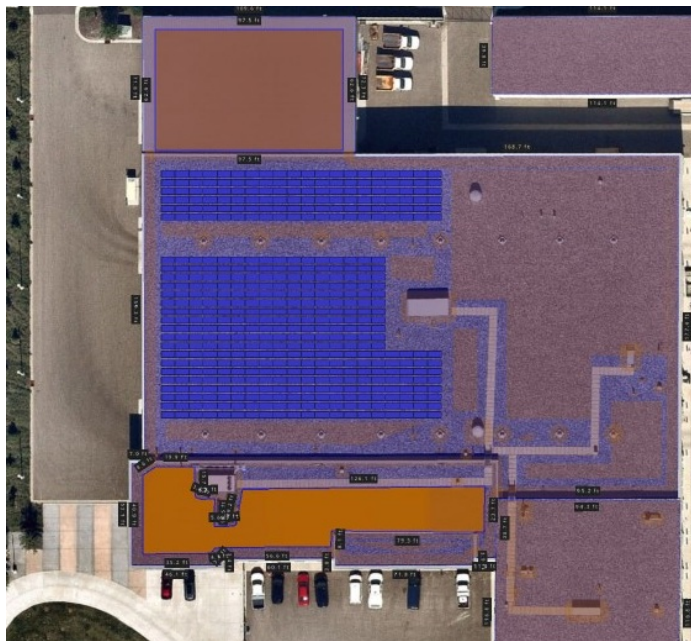
New solar technology would enable addition of green energy generation at this building, providing long-term reduction in costs.

Expenditures	2026	2027	2028	2029	2030	Total
Buildings	113,900	0	0	0	0	113,900
Total	113,900	0	0	0	0	113,900

Funding Sources	2026	2027	2028	2029	2030	Total
Grant - State	0	0	68,300	0	0	68,300
Grant - Federal	0	0	34,200	0	0	34,200
Water Utility Fund Reserves	0	0	11,400	0	0	11,400
Total	0	0	113,900	0	0	113,900

Budget Impact

The project is estimated to provide savings/revenue of over (TBD) over 30 years.



Capital Improvement Plan
Fridley, MN

Project # 601-60-27001
Project Name Water Treatment Plant 3 Valve Replacement

Total Project Cost	\$100,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	10 years
Account No.:	601-6019-703100		

Description
This project will upgrade valves that control water treatment processes at Water Treatment Plant 3.

Justification
Valve components must be upgraded occasionally due to wear and tear; the project will replace aging valves that are depended upon to control well, backwash, and tank flows during water treatment processes.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	100,000	0	0	0	100,000
Total	0	100,000	0	0	0	100,000

Funding Sources	2026	2027	2028	2029	2030	Total
Water Utility Fees	0	100,000	0	0	0	100,000
Total	0	100,000	0	0	0	100,000

Capital Improvement Plan
Fridley, MN

Project # 601-60-26191
Project Name Water Treatment Plant Security

Total Project Cost	\$810,000	Contact	Public Works Director
Department	Water Utility	Type	Improvement
Category	PW - Water	Priority	n/a
Status	Active	Useful Life	15 years
Account No.:	601-6019-703100		

Description

This project is to upgrade Water Treatment Plant and Storage facility security.

Justification

Funding will help to update existing security at Water Treatment Plants as outlined in the vulnerability study.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
510,000	Construction/Infrastructure	250,000	0	0	50,000	0	300,000
Total		250,000	0	0	50,000	0	300,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
510,000	Water Utility Fund Reserves	250,000	0	0	50,000	0	300,000
Total		250,000	0	0	50,000	0	300,000



Capital Improvement Plan
Fridley, MN

Project #	601-60-26448		
Project Name	Well Updates		
Total Project Cost	\$1,970,000	Contact	Public Works Director
Department	Water Utility	Type	Water Distribution
Category	PW - Water	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	25 years
Account No.:	601-6019-701100		

Description

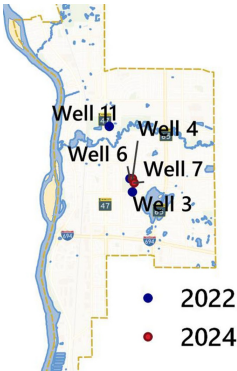
This project involves rehabilitation and repair of well equipment and components including: pumps, motors, shafts, bearings, casings, piping and control systems.

Justification

The project consists of removing and inspecting the column pipe, shafts, pumps and motors, and repairing these components, as required. This semi-annual project ensures that the City water system continues to have a constant water supply with a minimum amount of repairs. Wells No. 5 and No. 8 are scheduled in 2026.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,220,000	Buildings	250,000	0	250,000	0	250,000	750,000
Total		250,000	0	250,000	0	250,000	750,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,220,000	Water Utility Fund Reserves	250,000	0	92,000	0	250,000	592,000
	Water Utility Fees	0	0	158,000	0	0	158,000
Total		250,000	0	250,000	0	250,000	750,000



SANITARY SEWER UTILITY FUND
2026 Capital Investment Program Budget and 2027 through 2030 Plan
Funding Sources and Expenditure Projections

Fund No. 602	2026	2027	2028	2029	2030	
Funding Sources	Budget	Projection	Projection	Projection	Projection	Total
Sanitary Sewer Utility Fees	\$ 8,117,300	\$ 9,172,500	\$ 10,364,900	\$ 11,712,300	\$ 13,234,900	\$ 52,601,900
Interest on Investments	62,700	62,700	62,700	62,700	62,700	313,500
American Rescue Funds	-	-	-	-	-	195,500
Total Funding Sources	\$ 8,180,000	\$ 9,235,200	\$ 10,427,600	\$ 11,775,000	\$ 13,297,600	\$ 47,559,300
<u>Non-Capital Expenses</u>						
Operating Expenses	\$ 1,150,680	\$ 1,185,200	\$ 1,220,800	\$ 1,257,400	\$ 1,295,100	\$ 6,109,180
Sewer Service Charge	6,581,920	6,976,800	7,255,900	7,546,100	7,847,900	36,208,620
Depreciation	437,100	439,300	441,500	443,700	445,900	2,207,500
Interfund Loan	45,800	-	-	-	-	45,800
Subtotal Non-capital Expenses	\$ 8,215,500	\$ 8,601,300	\$ 8,918,200	\$ 9,247,200	\$ 9,588,900	\$ 42,314,000
<u>Capital Expenses</u>						
Subtotal Capital Plan Expenses	\$ 2,372,400	\$ 2,255,300	\$ 1,901,200	\$ 800,500	\$ 3,905,500	\$ 9,069,400
Total Expenses	\$ 10,587,900	\$ 10,856,600	\$ 10,819,400	\$ 10,047,700	\$ 13,494,400	\$ 51,383,400
Surplus (deficiency) of funding sources over (under) expenses	\$ (35,500)	\$ 633,900	\$ 1,509,400	\$ 2,527,800	\$ 3,708,700	\$ 5,245,300
Estimated Beginning Fund Balance	12,226,014	12,190,514	12,824,414	14,333,814	16,861,614	63,191,070
Projects Carried Forward from Prior Years	764,000					
Estimated Ending Fund Balance	\$ 12,190,514	\$ 12,824,414	\$ 14,333,814	\$ 16,861,614	\$ 20,570,314	\$ -
Cash Balance Floor (6 months Operating/DS/Capital)	6,336,300	6,045,660	5,202,250	6,045,660	6,045,660	
Cash Ending Balance	4,020,302	2,838,202	4,070,002	5,009,202	4,319,102	
Difference	(2,315,998)	(3,207,458)	(1,132,248)	(1,036,458)	(1,726,558)	

Capital Improvement Plan
Fridley, MN

Project # 602-60-27520
Project Name Lift Station Maintenance

Total Project Cost	\$300,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Improvement
Category	PW - Sanitary Sewer	Priority	n/a
Status	Active	Useful Life	10 years
Account No.:	602-6029-635100		

Description

This project involves repair and maintenance of sewer lift station dry wells. Repairs include painting, minor electrical upgrades and pump repairs and replacement. This project will serve the following lift stations: 62nd Way, 64th Ave, Apex, Georgetown, Locke Lake, Rice Creek, and Wicks.

\$35,000 carried forward from 2025 to 2026

Justification

This project is needed to extend the life of the dry well stations until full lift station rehab or replacement can occur. This can extend the life of the dry well stations by 5-10 years.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
150,000	Contractual Services	0	75,000	0	75,000	0	150,000
	Total	0	75,000	0	75,000	0	150,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
150,000	Sanitary Sewer Utility Fees	0	75,000	0	75,000	0	150,000
	Total	0	75,000	0	75,000	0	150,000



Capital Improvement Plan
Fridley, MN

Project # 602-60-26519
Project Name On Site Generator for Sylvan Lift Station

Total Project Cost	\$65,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Buildings
Category	PW - Sanitary Sewer	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	30 years
Account No.:	602-6029-703100		

Description

This project will add a 30KW hour onsite generator and electrical upgrade for the Sylvan Lift Station.

Justification

This equipment will be used for emergency generator power to run the Sylvan hills neighborhood sewer lift station during outages, and relieve crews from having to respond with a portable generator during power outages. The Sylvan Lift Station has limited capacity, and this creates risk of backup if crews are not able to respond in time during an outage. The generator may allow for rate savings on power at this location as well. Finally, this also will free up use of one portable generator to be used at other sites during large scale power outages.

Expenditures	2026	2027	2028	2029	2030	Total
Buildings	65,000	0	0	0	0	65,000
Total	65,000	0	0	0	0	65,000

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Utility Fees	65,000	0	0	0	0	65,000
Total	65,000	0	0	0	0	65,000



Capital Improvement Plan
Fridley, MN

Project # 602-60-28600
Project Name Push Camera for Sanitary Lateral Services

Total Project Cost	\$12,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Equipment
Category	PW - Sanitary Sewer	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	10 years
Account No.:	602-6029-703100		

Description

This item will replace the City's sanitary sewer service line push camera used for televising sewer laterals.

Justification

This equipment is used for the inspection of sewer service lines to assist in locating broken pipes and inflow and infiltration. The City offers this service to residents at no charge, and promotes the service prior to neighborhood utility and street projects.

Expenditures	2026	2027	2028	2029	2030	Total
Unassigned	12,000	0	0	0	0	12,000
Total	12,000	0	0	0	0	12,000

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Utility Fees	12,000	0	0	0	0	12,000
Total	12,000	0	0	0	0	12,000



Capital Improvement Plan
Fridley, MN

Project # 602-60-30600
Project Name Replace Sewer Vacuum Truck

Total Project Cost	\$500,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Equipment
Category	PW - Sanitary Sewer	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	15 years
Account No.:	602-6029-703100		

Description

This project will replace the City's sewer vacuum truck.

Justification

Current equipment is a 2014 VacCon Sewer Cleaner. This is one of the more expensive but necessary and versatile pieces of equipment in the Public Works Department. It is used for cleaning sanitary sewer mains on a routine and emergency basis, excavating for utility work, and locating utilities by potholing. While the chassis is expected to be in good shape, the vacuum and jet pump along with other equipment is projected to be beyond its reliable service in 2030.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	0	0	500,000	500,000
Total	0	0	0	0	500,000	500,000

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Utility Fees	0	0	0	0	225,000	225,000
Storm Water Utility Fees	0	0	0	0	225,000	225,000
Auction Proceeds	0	0	0	0	50,000	50,000
Total	0	0	0	0	500,000	500,000



Capital Improvement Plan
Fridley, MN

Project # 602-60-30602
Project Name Replace Tool Truck

Total Project Cost	\$75,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Vehicles
Category	PW - Sanitary Sewer	Priority	Ext. Funding Available
Status	Active	Useful Life	20 years
Account No.:	602-6029-703100		

Description

This item will replace our existing Sanitary Sewer Tool Truck, existing Unit Number 664 a 2017 Ford F350 Pickup.

Justification

This truck is used to transport tools and sewer components, and has a lift/hoist system used in the maintenance and repair of sewer lift stations and manhole structures. The existing equipment is projected to be beyond its reliable service in 2030.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	0	0	75,000	75,000
Total	0	0	0	0	75,000	75,000

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Utility Fund Reserves	0	0	0	0	70,000	70,000
Auction Proceeds	0	0	0	0	5,000	5,000
Total	0	0	0	0	75,000	75,000



Capital Improvement Plan

Fridley, MN

Project # 602-60-26450
Project Name Sanitary Sewer Collection System Lining

Total Project Cost	\$7,170,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Sanitary Sewer
Category	PW - Sanitary Sewer	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	25 years
Account No.:	602-6029-705100		

Description

This project involves the cured-in-place-pipe lining of the existing sanitary sewer collection system.

Justification

The project consists of relining of clay and concrete sanitary sewer collection piping to prolong its useful life. The project was previously conducted annually, but the City moved to a biennial work plan to gain more cost-effective project pricing.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
2,720,000	Construction/Infrastructure	1,250,000	0	1,500,000	0	1,700,000	4,450,000
	Total	1,250,000	0	1,500,000	0	1,700,000	4,450,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
2,720,000	Sanitary Sewer Utility Fund Reserves	902,000	0	1,251,000	0	1,700,000	3,853,000
	Sanitary Sewer Utility Fees	348,000	0	249,000	0	0	597,000
	Total	1,250,000	0	1,500,000	0	1,700,000	4,450,000

Budget Impact

The project will provide operating budget savings by reducing sanitary sewer flows and reducing emergency maintenance.



Capital Improvement Plan
Fridley, MN

Project # 602-60-25291
Project Name Sanitary Sewer Flow Study

Total Project Cost	\$100,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Improvement
Category	PW - Sanitary Sewer	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	5 years
Account No.:	602-6029-631100		

Description

In 2026, the City will use this funding to conduct a flow study, hopefully with the collaboration and participation of the Metropolitan Council Environmental Services; they have been receptive to the concepts outlined in the 2040 Comprehensive Plan. This study will be conducted every five years going forward.

\$50,000 is carried forward from 2025 to 2026.

Justification

To maintain the regulated quality of wastewater treatment, provide for environmental stability and maintain a sustainable public utility. The request also supports efforts outlined in the 2040 Comprehensive Plan.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
50,000	Professional Services	50,000	0	0	0	0	50,000
	Total	50,000	0	0	0	0	50,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
50,000	Sanitary Sewer Utility Fund Reserves	50,000	0	0	0	0	50,000
	Total	50,000	0	0	0	0	50,000



Capital Improvement Plan
Fridley, MN

Project # 602-60-27501
Project Name Sanitary Sewer Force Main Reconstruction

Total Project Cost	\$550,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Sanitary Sewer
Category	PW - Sanitary Sewer	Status	Active
Useful Life	50 years	Account No.:	602-6029-705100

Description

This project supports the reconstruction of the existing sanitary sewer collection system.

Justification

This project is to provide preservation of the existing sanitary sewer force main system. The funding will be used to extend the life of existing infrastructure.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	0	250,000	0	300,000	0	550,000
Total	0	250,000	0	300,000	0	550,000

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Utility Fees	0	0	0	300,000	0	300,000
Sanitary Sewer Utility Fund Reserves	0	250,000	0	0	0	250,000
Total	0	250,000	0	300,000	0	550,000

Capital Improvement Plan
Fridley, MN

Project # 602-60-27519
Project Name Sanitary Sewer Lift Station Rehabilitation

Total Project Cost	\$6,942,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Sanitary Sewer
Category	PW - Sanitary Sewer	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	35 years
Account No.:	602-6029-701100		

Description

The project consists of replacement of sanitary lift stations or components to avoid failures, which can lead to sanitary sewer backups and failures.

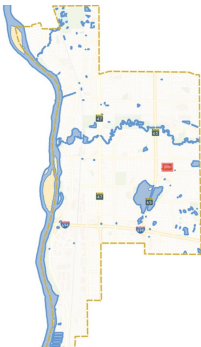
\$679,000 is carried forward from 2025 to 2026

Justification

This project involves repair and replacement of sanitary sewer lift stations, specifically the Apex Lift Station in 2024/2025, the Rice Creek Lift Station in 2027, and the 62nd Ave Lift Station in 2029.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
2,463,000	Buildings	679,000	1,800,000	0	0	1,500,000	3,979,000
	Professional Services	200,000	0	0	300,000	0	500,000
	Total	879,000	1,800,000	0	300,000	1,500,000	4,479,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
2,463,000	Sanitary Sewer Utility Fund Reserves	0	1,602,000	0	0	1,500,000	3,102,000
	Sanitary Sewer Utility Fees	879,000	198,000	0	300,000	0	1,377,000
	Total	879,000	1,800,000	0	300,000	1,500,000	4,479,000



Capital Improvement Plan
Fridley, MN

Project # 602-60-26406
Project Name Sanitary Sewer System Upgrades with Street Project

Total Project Cost	\$1,030,000	Contact	Public Works Director
Department	Sanitary Sewer Utility	Type	Sanitary Sewer
Category	PW - Sanitary Sewer	Priority	Provides Long-Term Benefit
Status	Active	Useful Life	50 years
Account No.:	602-6029-635100		

Description

This project involves repairs of the existing sanitary sewer collection system in conjunction with annual street rehabilitation projects.

Justification

This project is to provide preservation of the existing sanitary sewer collection system. The annual funding will be used to extend the life of existing infrastructure.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
640,000	Construction/Infrastructure	35,000	85,000	85,000	90,000	95,000	390,000
Total		35,000	85,000	85,000	90,000	95,000	390,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
640,000	Sanitary Sewer Utility Fees	35,000	85,000	85,000	90,000	95,000	390,000
Total		35,000	85,000	85,000	90,000	95,000	390,000

Budget Impact

The project will provide operating budget savings by reducing solitary sewer flows and reducing emergency maintenance.



STORM WATER UTILITY FUND
2026 Capital Investment Program Budget and 2027 through 2030 Plan
Funding Sources and Expenditure Projections

Fund No. 603	2026	2027	2028	2029	2030	
Funding Sources	Budget	Projection	Projection	Projection	Projection	Total
Storm Water Utility Fees	\$ 2,345,400	\$ 2,404,000	\$ 2,464,100	\$ 2,525,700	\$ 2,588,800	\$ 12,328,000
Special Assessments	200	200	200	200	200	1,000
Watershed Grants	-	-	-	-	-	-
Interest on Investments	58,500	58,500	58,500	58,500	58,500	279,000
Total Funding Sources	\$ 2,404,100	\$ 2,462,700	\$ 2,522,800	\$ 2,584,400	\$ 2,647,500	\$ 13,914,400
Non-Capital Expenses						
Operating Expenses	\$ 1,201,700	\$ 1,249,800	\$ 1,299,800	\$ 1,351,800	\$ 1,405,900	\$ 6,509,000
Depreciation	454,300	456,600	458,900	461,200	463,500	2,294,500
Interfund Loan	30,500	-	-	-	-	66,800
Subtotal Operating Expenses	\$ 1,686,500	\$ 1,706,400	\$ 1,758,700	\$ 1,813,000	\$ 1,869,400	\$ 8,834,000
Capital Expenses						
Subtotal Capital Plan Expenses	\$ 3,704,400	\$ 1,461,400	\$ 1,212,600	\$ 1,932,600	\$ 1,312,600	\$ 9,623,600
Total Expenses	\$ 5,390,900	\$ 3,167,800	\$ 2,971,300	\$ 3,745,600	\$ 3,182,000	\$ 19,905,200
Surplus (deficiency) of funding sources over (under) Expenses	\$ 717,600	\$ 756,300	\$ 764,100	\$ 771,400	\$ 778,100	\$ 5,336,200
Estimated Beginning Fund Balance	15,196,381	15,913,981	16,670,281	17,434,381	18,205,781	78,084,605
Projects Carried Forward from Prior Years	460,000	-	-	-	-	
Estimated Ending Fund Balance	\$ 15,913,981	\$ 16,670,281	\$ 17,434,381	\$ 18,205,781	\$ 18,983,881	\$ -
Cash Balance Floor (6 months Operating/DS/Capital)	2,086,300	2,608,500	2,642,420	2,588,980	2,588,980	
Cash Ending Balance	2,314,212	2,065,712	2,324,612	1,365,712	2,253,612	
Difference	227,912	(542,788)	(317,808)	(1,223,268)	(335,368)	

Capital Improvement Plan
Fridley, MN

Project # 603-60-28456
Project Name Iron Sand Filter Media Replacement

Total Project Cost	\$70,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Improvement
Category	PW - Storm Water	Priority	n/a
Status	Active	Useful Life	10 years
Account No.:	603-6039-705100		

Description
Filter media replacement/addition for three stormwater treatment ponds: Oak Glenn Creek, Civic Campus, and Moore Lake.

Justification
This project is to replace or add to the filter media in stormwater ponds for the purpose of increased water quality into the cities stormwater system.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	0	0	50,000	20,000	0	70,000
Total	0	0	50,000	20,000	0	70,000

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Utility Fund Reserves	0	0	50,000	20,000	0	70,000
Total	0	0	50,000	20,000	0	70,000



Capital Improvement Plan

Fridley, MN

Project # 603-60-26524
Project Name Norton Creek Flood Control

Total Project Cost	\$900,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Drainage
Category	PW - Storm Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	603-6039-705100		

Description

The project will provide some mitigation flooding for properties along Norton Creek including those near 73rd Avenue by construction of a parallel interceptor from 73rd Avenue to Rice Creek.

Justification

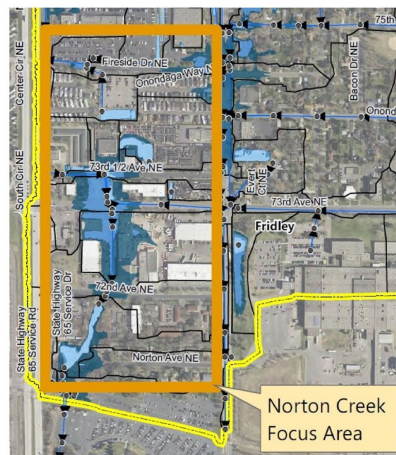
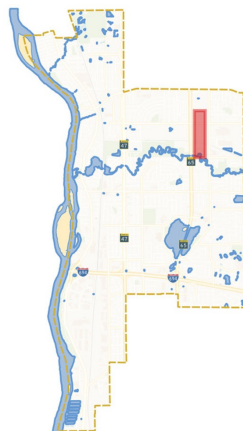
The project will mitigate flooding issues for properties along Norton Creek.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Infrastructure	450,000	450,000	0	0	0	900,000
Total	450,000	450,000	0	0	0	900,000

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Utility Fund Reserves	447,000	158,500	0	0	0	605,500
Storm Water Utility Fees	3,000	291,500	0	0	0	294,500
Total	450,000	450,000	0	0	0	900,000

Budget Impact

This project will likely identify capital improvements to be completed in the future, which will in turn provide reduced maintenance and improved level of service by reducing flooding.



Capital Improvement Plan
Fridley, MN

Project # 603-60-26603
Project Name Purchase New Mini-Truck

Total Project Cost	\$40,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Equipment
Category	PW - Storm Water	Priority	Ext. Funding Available
Status	Active	Useful Life	15 years
Account No.:	603-6039-703100		

Description

Purchase a new mini-truck, adding to the City's fleet.

Justification

This equipment will be used for the maintenance and cleanup of the City's stormwater system and Iron sand filters. This small truck will allow for off road access in tight spaces for transportation of materials, debris, and maintenance supplies.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Utility Fees	40,000	0	0	0	0	40,000
Total	40,000	0	0	0	0	40,000



Capital Improvement Plan
Fridley, MN

Project # 603-60-26478
Project Name Sediment Removal Projects

Total Project Cost	\$1,050,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Drainage
Category	PW - Storm Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	603-6039-705100		

Description

This item includes projects to remove sedimentation from large flow ways. Springbrook Ponds are planned for 2026. Harris Pond to be done in 2029.

\$250K was carried forward from 2024 to 2026.

Justification

This project would provide funding for large sediment removal projects.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
100,000	Contractual Services	750,000	0	0	200,000	0	950,000
	Total	750,000	0	0	200,000	0	950,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
100,000	Storm Water Utility Fund Reserves	750,000	0	0	200,000	0	950,000
	Total	750,000	0	0	200,000	0	950,000



Capital Improvement Plan
Fridley, MN

Project #	603-60-26472		
Project Name	Storm Water Pond Maintenance		
Total Project Cost	\$1,433,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Drainage
Category	PW - Storm Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	603-6039-635100		

Description

This project involves cleaning and repair of small storm water ponds outside other capital projects.

\$210K was carried forward from 2025 to 2026.

Justification

These improvements are needed annually to maintain the needed capacity to keep existing storm water pond systems functioning normally.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
493,000	Construction/Infrastructure	340,000	150,000	150,000	150,000	150,000	940,000
	Total	340,000	150,000	150,000	150,000	150,000	940,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
493,000	Storm Water Utility Fees	340,000	150,000	150,000	150,000	150,000	940,000
	Total	340,000	150,000	150,000	150,000	150,000	940,000



Capital Improvement Plan
Fridley, MN

Project # 603-60-26101
Project Name Storm Water System Upgrades

Total Project Cost	\$3,130,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Drainage
Category	PW - Storm Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	603-6039-705100		

Description

This project includes upgrades and repairs to storm water conveyance systems Citywide.

\$100K is carried forward from 2024.

Justification

This annual project mitigates flood prone areas, and to maintains the integrity of the overall conveyance system and other infastructure. A detailed work plan is typically identified through surveys conducted for outfall inspections, other rehabilitation projects or as problem areas arise or are identified. The project will ensure resources are available to address immediate concerns or failures in a timely fashion, and to mitigate future issues.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,680,000	Construction/Infrastructure	550,000	200,000	250,000	200,000	250,000	1,450,000
	Total	550,000	200,000	250,000	200,000	250,000	1,450,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,680,000	Storm Water Utility Fees	550,000	200,000	250,000	200,000	250,000	1,450,000
	Total	550,000	200,000	250,000	200,000	250,000	1,450,000



Capital Improvement Plan
Fridley, MN

Project # 603-60-26406
Project Name Storm Water System Upgrades with Street Projects

Total Project Cost	\$2,070,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Drainage
Category	PW - Storm Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	603-6039-705100		

Description
This project includes repairs to the storm water conveyance system in conjunction with annual street rehabilitation projects.

Justification
This project provides maintenance and repairs needed to the existing storm water collection system.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
925,000	Construction/Infrastructure	220,000	225,000	225,000	225,000	250,000	1,145,000
	Total	220,000	225,000	225,000	225,000	250,000	1,145,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
925,000	Storm Water Utility Fees	220,000	225,000	225,000	225,000	250,000	1,145,000
	Total	220,000	225,000	225,000	225,000	250,000	1,145,000

Budget Impact
This project will reduce costs related to the repair of failures in the storm sewer collection system.



Capital Improvement Plan
Fridley, MN

Project # 603-63-29010
Project Name Street Sweeper Replacement

Total Project Cost	\$400,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Equipment
Category	PW - Storm Water	Priority	Essential, Health/Safety/Mandate
Status	Active	Useful Life	10 years
Account No.:	603-6039-703100		

Description

This item includes replacement of the City's regenerative air street sweeper. This sweeper can extract fine sediments with its vacuum system. It is essential to meet our stormwater permit requirements and to maintain our newer pervious pavements.

Justification

This sweeper will replace 747- A 2019 Tymco street sweeper. The existing street sweeper will be at end of its useful life in 2029. This equipment is used for the maintenance and cleanup of city streets removing leaves and sediment preventing infiltration into the cities stormwater conveyance system.

Expenditures	2026	2027	2028	2029	2030	Total
Equipment/Vehicles	0	0	0	400,000	0	400,000
Total	0	0	0	400,000	0	400,000

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Utility Fees	0	0	0	400,000	0	400,000
Total	0	0	0	400,000	0	400,000

Budget Impact

The City may obtain this equipment through grant funding. However, in the event funds are no longer available for this from project partners, the stormwater utility will pay for the equipment. The amount requested includes trade-in of our existing unit 748.



Capital Improvement Plan

Fridley, MN

Project # 603-60-26467
Project Name TMDL Water Quality Projects

Total Project Cost	\$2,790,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Drainage
Category	PW - Storm Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	603-6039-631100		

Description

This project includes addressing water quality Total Maximum Daily Load (TMDL) requirements mandated by the Minnesota Pollution Control Agency (MPCA).

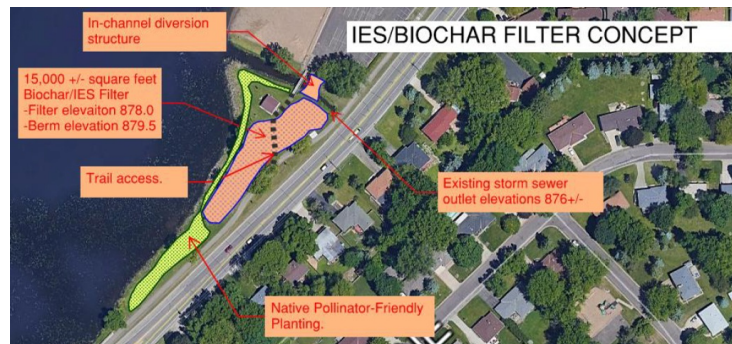
\$250,000 is carried forward from 2025 to 2026

Justification

This series of projects are for TDML requirements as mandated by the MPCA through the City's stormwater permit.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,040,000	Construction/Infrastructure	650,000	200,000	200,000	400,000	300,000	1,750,000
Total		650,000	200,000	200,000	400,000	300,000	1,750,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,040,000	Storm Water Utility Fund Reserves	650,000	200,000	200,000	400,000	300,000	1,750,000
Total		650,000	200,000	200,000	400,000	300,000	1,750,000



Capital Improvement Plan
Fridley, MN

Project # 603-60-26445
Project Name Watershed BMP Implementation

Total Project Cost	\$458,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Drainage
Category	PW - Storm Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	603-6039-635100		

Description

This project includes water quality improvements through application of Best Management Practices (BMPs) for storm water.

\$28,000 is carried over from 2025 to 2026

Justification

This project will apply storm water BMPs citywide on a targeted basis through the installation of raingardens, water quality structures and biofilters among other improvements.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
230,000	Construction/Infrastructure	68,000	30,000	35,000	35,000	60,000	228,000
Total		68,000	30,000	35,000	35,000	60,000	228,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
230,000	Storm Water Utility Fees	68,000	30,000	35,000	35,000	60,000	228,000
Total		68,000	30,000	35,000	35,000	60,000	228,000



Capital Improvement Plan
Fridley, MN

Project # 603-60-26102
Project Name Watershed District Water Quality Projects

Total Project Cost	\$2,780,000	Contact	Public Works Director
Department	Storm Water Utility	Type	Drainage
Category	PW - Storm Water	Priority	Provides Efficiencies/ROI
Status	Active	Useful Life	25 years
Account No.:	603-6039-705100		

Description

This project includes a stormwater pond expansion serving City watersheds and to improve stormwater quality. The location will vary annually.

\$430,000 is carried over from 2025 to 2026

Justification

These projects are used to leverage external funding sources for water quality projects under the jurisdiction of the Mississippi Watershed Management Organization (MWMO), Rice Creek Watershed District (RCWD), and Coon Creek Watershed District (CCWD). The budget is provided so staff can be responsive to opportunities provided by the watershed organizations for funding projects in the City's Surface Water Master Plan.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,050,000	Construction/Infrastructure	630,000	200,000	300,000	300,000	300,000	1,730,000
	Total	630,000	200,000	300,000	300,000	300,000	1,730,000

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,050,000	Storm Water Utility Fees	630,000	0	300,000	7,000	300,000	1,237,000
	Storm Water Utility Fund Reserves	0	200,000	0	293,000	0	493,000
	Total	630,000	200,000	300,000	300,000	300,000	1,730,000



MUNICIPAL LIQUOR FUND
2026 Capital Investment Program Budget and 2027 through 2030 Plan
Funding Sources and Expenditure Projections

Fund No. 609	2026	2027	2028	2029	2030	
Funding Sources	Budget	Projection	Projection	Projection	Projection	Total
Liquor Sales	\$ 5,945,200	\$ 5,974,900	\$ 6,004,800	\$ 6,034,800	\$ 6,065,000	\$ 30,024,700
Interest on Investments	25,000	15,100	15,100	15,100	15,100	85,400
Miscellaneous Income	-	-	-	-	-	-
Total Funding Sources	\$ 5,970,200	\$ 5,990,000	\$ 6,019,900	\$ 6,049,900	\$ 6,080,100	\$ 30,110,100
Non-Capital Expenses						
Cost of Goods Sold	\$ 4,228,100	\$ 4,249,200	\$ 4,270,400	\$ 4,291,800	\$ 4,313,300	\$ 21,352,800
Operating Expenses	1,485,900	1,530,500	1,576,400	1,623,700	1,672,400	7,888,900
Depreciation	44,000	44,200	44,200	44,400	44,400	221,200
Debt Service	-	-	-	-	-	-
Transfers	388,500	388,500	388,500	388,500	388,500	1,942,500
Subtotal Non-capital Expenses	\$ 6,146,500	\$ 6,212,400	\$ 6,279,500	\$ 6,348,400	\$ 6,418,600	\$ 31,405,400
Capital Plan Expenses						
Subtotal Capital Plan Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 6,146,500	\$ 6,212,400	\$ 6,279,500	\$ 6,348,400	\$ 6,418,600	\$ 31,405,400
Surplus (deficiency) of funding sources over (under) Expenses	\$ (176,300)	\$ (222,400)	\$ (259,600)	\$ (298,500)	\$ (338,500)	\$ (1,295,300)
Estimated Beginning Fund Balance	2,196,791	2,020,491	1,798,091	1,538,491	1,239,991	8,793,855
Projects Carried Forward from Prior Years						
Estimated Ending Fund Balance	\$ 2,020,491	\$ 1,798,091	\$ 1,538,491	\$ 1,239,991	\$ 901,491	\$ -
Cash Balance Floor (5% of Average)	314,054	314,054	314,054	314,054	314,054	
Cash Ending Balance	1,264,346	1,086,146	1,048,946	832,046	754,846	
Difference	950,292	772,092	734,892	517,992	440,792	



AGENDA REPORT

Meeting Date: December 22, 2025

Meeting Type: City Council

Submitted By: Joe Starks, Finance Director/City Treasurer

Title

Resolution No. 2025-171, Approving Budget Reappropriation for Certain Funds for the Fiscal Year Ending December 31, 2025

Background

The City Charter (Charter) establishes certain processes for the preparation, passage, enforcement and alteration of the annual and revised budgets. Specifically, Section 7.07 of the Charter, authorizes the City Council (Council) to increase expenditures under two circumstances: 1) when actual revenues exceed estimated revenues; and/or 2) by identifying offsetting decreases in other areas of the budget.

In order to maintain compliance with this section of the Charter, and minimize the need for subsequent reappropriations, the Council annually adopts a revised budget in December. As part of the preparations of the Annual Comprehensive Financial Report (ACFR), staff typically identify other areas requiring further revisions or reappropriations, which are typically presented to the Council for consideration around the time of acceptance of the ACFR. As part of this process, staff identified multiple areas that require revision and they are attached, with descriptions. All increases to expenditure budgets are either offset by additional revenue or a decrease to a different expenditure.

Some of the budget amendments relate to grant revenue received, and expenditures incurred, that were not previously budgeted for. Additionally, the City received local affordable housing aid in excess of what was budgeted, which is then transferred to the HRA to carry out the applicable programming. Also, one of the 2026 Street Rehabilitation Projects (2026-02) will utilize unspent 2025 funds from the Public Works Streets contractual budget, and so to encumber the funds, they will be transferred to the Streets Capital Fund. The attachment includes the budget line items impacted by the proposed budget amendments.

Vision Statement

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

Financial Impact

All increases to expenditure budgets are offset by either an increase to revenue budget or a corresponding decrease to a different expenditure budget.

Recommendation

Staff recommend the approval of Resolution No. 2025-171, Approving Budget Reappropriation for Certain Funds for the Fiscal Year ending December 31, 2025

Focus on Fridley Strategic Alignment

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

Attachments and Other Resources

- Resolution No. 2025-171

Vision Statement

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

Resolution No. 2025-171**Resolution 2025-171, Approving Budget Reappropriation for Certain Funds for the Fiscal Year ending December 31, 2025**

Whereas, the City Charter (Charter) established certain processes for the preparation, passage, enforcement and alternation to the annual budget; and

Whereas, Section 7.07 of the Charter authorizes the City Council (Council) to increase expenditures under two circumstances: 1) when actual revenues exceed estimated revenues; and 2) by identifying offsetting decreases in other areas of the budget; and

Whereas, for the Fiscal Year ending December 31, 2025, staff identified multiple areas requiring reappropriation subject to the Section 7.07 of the Charter; and

Whereas, the revisions to expenditure budgets are all either offset by additional revenue or an offsetting decrease to a different expenditure line item.

Therefore, be it resolved, that the City Council of the City of Fridley hereby approves and authorizes the following amendments to the 2025 Budget, as shown on the attachment.

Passed and adopted by the City Council of the City of Fridley this 22nd day of December, 2025.

Dave Ostwald – Mayor

Attest:

Melissa Moore – City Clerk

Account	Amount	Note
101-1260-612140	45,000	Health Insurance Expenditures (Open Enrollment)
101-1410-611100	(45,000)	Health Insurance Expenditures (Open Enrollment)
101-1270-611100	10,000	Communications & Engagement FT Employee
101-1410-611100	(10,000)	Communications & Engagement FT Employee
101-1410-638185	465,000	Local Affordable Housing Aid to HRA
101-1410-993100	(163,500)	Local Affordable Housing Aid to HRA
101-1410-443100	(301,500)	Local Affordable Housing Aid to HRA
101-3150-635100	345,000	Tree Removal Grant
101-3150-443400	(345,000)	Tree Removal Grant
101-3160-611110	30,000	Public Works/Parks Seasonals
101-3180-611110	10,000	Public Works/Streets Seasonals
101-3180-443310	(40,000)	Municipal Maintenance State Aid Revenue
101-3180-635100	(245,000)	Transfer to Street Fund for 2026 Street Project
101-1410-993100	245,000	Transfer to Street Fund for 2026 Street Project
101-5120-635100	39,000	Abatements Contractual Expense
101-5120-421100	(39,000)	Abatements Special Assessment Revenue
237-5180-621130	9,000	Recycling Operating Expenditures
237-5180-451510	(9,000)	Recycling Penalty Revenue
405-3115-701100	345,700	CDBG Federal Grant for Fire Station #2/Art Center
405-3115-441100	(345,700)	CDBG Federal Grant for Fire Station #2/Art Center
407-3160-702100	488,200	CDBG Federal Grants for Jubilee and Oak Hill Parks
407-3160-441100	(488,200)	CDBG Federal Grants for Jubilee and Oak Hill Parks