



METROPOLITAN EMERGENCY SERVICES BOARD BOARD MEETING AGENDA

July 10, 2024, 10:00 a.m.

1. **Call to Order** – Commissioner Trista Martinson, 2024 Board Chair
2. **Approval of Agenda** – Commissioner Martinson
3. **Consent Agenda** – Rohret (**page 3**)
 - A. Approval: May 8, 2024 Meeting Minutes
 - B. Approval: April 2024 Treasurer’s Report
 - C. Approval: May 2024 Treasurer’s Report
 - D. Correspondence
4. **Acceptance of 2023 MESB Financial Audit** – Jill Rohret/Andy Hering, Redpath & Co. (**page 13**)
5. **Radio Items** – Tracey Fredrick, Radio Services Coordinator
 - A. Approval of Revised MOU with DPS-HSEM Regarding Minnesota Telecommunicator Emergency Response Taskforce (TERT) (**page 83**)
 - B. Approval of Burnsville Fire Department Request for a Waiver to State Standard IOP-11 (**page 87**)
 - C. Approval of Mdewakanton Public Safety Request for a Waiver to State Standard IOP-11 (**page 89**)
6. **9-1-1 Items** – Jake Jacobson, 9-1-1 Manager
 - A. Approval of Sole Source Justification for Telecommunicator Resilience Training (**page 91**)
7. **EMS Items** – Greg Hayes, EMS Coordinator
 - A. Approval of Sole Source Justification for Patient Monitoring System (**page 105**)
8. **Administrative Items** – Jill Rohret, Executive Director
 - A. Approval of Amendments to Technical Operations Committees’ Bylaws (**page 111**)
 - B. Approval of 2025 MESB Operational Budget (**page 127**)
 - C. Approval of 2025-2029 MESB Capital Budget (**page 137**)
9. **Reports**
 - A. Legislative Report – Margaret Vesel/Matthew Bergeron
 - B. Statewide Emergency Communications Board (SECB) Reports:
 - 1) Finance – Rohret/Fredrick
 - 2) Legislative – Rohret/Anderson
 - 3) Steering – Fredrick/Rohret
 - 4) Other SECB Committees – Fredrick/Jacobson
 - 5) Board – Commissioner Hamann-Roland/Rohret
 - C. DPS-ECN Update – Kent Wilkening, ECN
10. **Old Business** – None
11. **New Business** – None
12. **Adjourn**



METROPOLITAN EMERGENCY SERVICES BOARD BOARD MEETING AGENDA

July 10, 2024, 10:00 a.m.

Metropolitan Emergency Services Board Members

Anoka County

Commissioner Mike Gamache*
Commissioner Mandy Meisner

Carver County

Commissioner Gayle Degler* (2024 Vice Chair)
Commissioner John Fahey

Chisago County

Commissioner Rick Greene*

City of Minneapolis

Council Member Elliott Payne* (2024 Secretary)

Dakota County

Commissioner Joe Atkins*
Commissioner Bill Droste

Hennepin County

Commissioner Kevin Anderson
Commissioner Irene Fernando*

Isanti County

Commissioner Mike Warring*

Ramsey County

Commissioner Trista Martinson* (2024 Chair)
Commissioner Mai Chong Xiong

Scott County

Commissioner Dave Beer
Commissioner Tom Wolf* (2024 Treasurer)

Sherburne County

Commissioner Gregg Felber*

Washington County

Commissioner Gary Kriesel
Commissioner Fran Miron*

*Denotes Executive Committee member



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date:
Agenda Item:
Presenter:

July 10, 2024
3. Consent Agenda
Rohret

- A. **Minutes** – The minutes of the May 8, 2024 meeting of the Board are attached for review and approval.
- B. **April 2024 Treasurer’s Report** – The Treasurer has reviewed the February 2024 financial statements and has given his approval of the report.
- C. **May 2024 Treasurer’s Report** – The Treasurer has reviewed the May 2024 financial statements and has given his approval of the report.
- D. **Correspondence** – None.
- E. **Informational Only** – The draft minutes from the June 12, 2024 Executive Committee meeting are included as an informational item.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL

METROPOLITAN EMERGENCY SERVICES BOARD

BOARD MEETING MINUTES

May 8, 2024

Commissioners Present:

Kevin Anderson, Hennepin County
 Joe Atkins, Dakota County
 Dave Beer, Scott County - **absent**
 Gayle Degler, Carver County
 Bill Droste, Dakota County
 Gregg Felber, Sherburne County
 Irene Fernando, Hennepin County
 Mike Gamache, Anoka County - **absent**
 Richard Greene, Chisago County

Gary Kriesel, Washington County - **absent**
 Trista Martinson, Ramsey County - **absent**
 Mandy Meisner, Anoka County
 Fran Miron, Washington County
 Elliott Payne, City of Minneapolis
 Mike Warring, Isanti County
 Tom Wolf, Scott County
 Mai Chong Xiong, Ramsey County

Staff Present: Marcia Broman; Tracey Fredrick; Greg Hayes; Kelli Jackson; Jacob Kallenbach; Jill Rohret; and Elizabeth Spracher-Moore.

Others Present: Brittany McCormick, *Board Counsel*; Margaret Vesel, *Larkin Hoffman*; and Kent Wilkening, *ECN*.

1. Call to Order

The meeting was called to order at 10:01 a.m. by the 2024 MESB Vice-Chair, Commissioner Gayle Degler.

2. Approval of Agenda

Motion made by Commissioner Bill Droste, seconded by Commissioner Richard Greene to approve the May 2024 MESB Board meeting agenda. Motion carried.

3. Consent Agenda

Motion made by Commissioner Fran Miron, seconded by Commissioner Kevin Anderson to approve the items on the consent agenda. Motion carried.

4. Radio Items

A. Approval of Amendments to Radio TOC Bylaws

Tracey Fredrick stated the Radio TOC recommends approval of amendments to its bylaws. The amendments include recommendations for appointments to the SECB committees and workgroups, removing and updating language, and clarifying alternate voting rights.

Motion made by Commissioner Anderson, seconded by Commissioner Mandy Meisner to approve the amendments to the Radio TOC Bylaws. Motion carried.

B. Approval of Dakota County Request for a Waiver to State Standard IOP-11

Fredrick said Dakota County requests approval of a waiver to State Standard IOP-11 for its Critical Operations Team. The waiver resembles those previously approved for non-law enforcement team members of SWATs. The Radio TOC discussed needing to amend the Standard IOP-11 so waiver requests may no longer needed.

Motion made by Commissioner Droste, seconded by Commissioner Joe Atkins to approve the Dakota County request for a waiver to State Standard IOP-11. Motion carried.

METROPOLITAN EMERGENCY SERVICES BOARD

C. Approval of Amendments to University of Minnesota's ARMER Participation Plan

Fredrick said the University of Minnesota requests approval amendments to its ARMER participation plan to add 20 VPN host connections. These additions bring the University's total VPN host connections to 40. Backup MCC7500e consoles will be used during the change. The new site will include two new Ethernet links to MnDOT, a donated server with ten available licenses from the Northeast Region, and the procurement of an additional ten licenses.

Commissioner Elliott Payne asked if this was a backup location for campus or for another jurisdiction.

Fredrick responded the University hosts this deployable resource, which may be used by participating agencies.

Motion made by Council Member Payne, seconded by Commissioner Droste to approve the amendments to the University of Minnesota's ARMER Participation Plan. Motion carried.

5. 9-1-1 Items

A. Approval of 2024 Regional Needs Document

Jill Rohret said that the SECB Finance Committee requested regions to approve and supply annual updates to their regional needs document by May 31. The 2024 version has been reviewed and recommended for approval by both the Radio and 9-1-1 TOCs. This version is similar to the 2023 version. Rohret briefly summarized the items included in the document.

Commissioner Miron asked if school mapping would be an annual cost.

Rohret said there will likely be ongoing annual costs.

Commissioner Anderson asked about the lifecycle of equipment, like radios, and how often they need to be replaced.

Rohret responded that typically agencies have portable and mobile radios on a 7–10-year replacement schedule. Some counties have a continuing replacement cycle, whereas some replace as new radios are needed. Encryption is currently the most significant driver for updates and changes in the system.

Commissioner Degler asked if there are any reuse options for old radios.

Rohret said old radios can be reused and often are part of a radio cache.

Commissioner Fernando states that she appreciates the document and the use of Board member feedback in its creation.

Motion made by Commissioner Fernando, seconded by Commissioner Anderson to approve the 2024 Regional Needs Document. Motion carried.

6. EMS Items – None

7. Administrative Items – None

METROPOLITAN EMERGENCY SERVICES BOARD

8. Reports

A. Legislative Report

Margaret Vesel gave a legislative report. There are 120 days in a biennium, meaning the Minnesota Legislature only has six days left and cannot pass legislation on the final day. There is a possibility of a \$7 million allocation for school mapping and \$1 million for 9-1-1 telecommunicator certification that could be passed in the final days. A bill to revamp and restructure the EMSRB has been contested and is still in the legislation process.

B. Statewide Emergency Communications Board

1. Finance

Fredrick said the committee met twice and discussed SCIP goals and the regional needs documents. The South Central region does not have a fiscal agent, which resulted in a funding policy discussion.

2. Legislative

Rohret said the committee met and discussed updates on the telecommunicator training and certification bill in the legislature.

3. Steering

Fredrick said the committee met and reviewed the policy and procedure manual for the SECB. The Strategic Communications Interoperability Plan (SCIP) was recommended for extension to the end of 2025 and a new plan to be created for 2026-2008.

4. Other SECB Committees

Fredricks said no items were discussed that impacted the Metro region.

5. Board

Rohret said the Board met in March and April and approved the extension of the SCIP plan. The SECB governance committee will meet throughout the remainder of 2024. Items will start to be introduced to the regions in 2025, with the goal of submitting a package to the legislature in 2026.

C. DPS-ECN Update

Kent Wilkening said Dana Wahlberg has retired as ECN Director, and Sandi Stroud has left ECN. Assistant Commissioner John Cunningham is the interim director during the transition period. The search for replacements has begun and will likely take some time.

9. Old Business

A. Discussion: Change of Human Resources Consulting Arrangement

Rohret said she reached out to member counties but none are willing to provide HR consultation to the MESB.

10. New Business

A. Introduction: New GIS Specialist Elizabeth Spracher-Moore

Rohret introduced Elizabeth Spracher-Moore as a new GIS Specialist for the MESB.

B. Discussion: SECB Governance

Rohret reiterated that solid progress is being made.

METROPOLITAN EMERGENCY SERVICES BOARD

11. Adjournment

The meeting adjourned at 11:01 a.m.



METROPOLITAN
EMERGENCY SERVICES BOARD

2099 UNIVERSITY AVENUE WEST
SAINT PAUL, MINNESOTA
55104-3431

PHONE 651-643-8395
WWW.MN-MESB.ORG

TO: Metropolitan Emergency Services Board
FROM: Scott County Commissioner Tom Wolf, MESB Treasurer
RE: Treasurer's Report – April 2024
DATE: May 31, 2024

As Treasurer for the Metropolitan Emergency Services Board, it is necessary to review the following documents:

- Monthly summary financial reports for Administration, 9-1-1, Radio and EMS
- Explanation for significant variance from budget report for Administration, 9-1-1, Radio and EMS.

The review was conducted on May 31, 2024.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas J. Wolf", written in a cursive style.

Tom Wolf
Commissioner, Scott County
Treasurer, Metropolitan Emergency Services Board



METROPOLITAN
EMERGENCY SERVICES BOARD

2099 UNIVERSITY AVENUE WEST
SAINT PAUL, MINNESOTA
55104-3431

PHONE 651-643-8395
WWW.MN-MESB.ORG

TO: Metropolitan Emergency Services Board
FROM: Scott County Commissioner Tom Wolf, MESB Treasurer
RE: Treasurer's Report – May 2024
DATE: July 1, 2024

As Treasurer for the Metropolitan Emergency Services Board, it is necessary to review the following documents:

- Monthly summary financial reports for Administration, 9-1-1, Radio and EMS
- Explanation for significant variance from budget report for Administration, 9-1-1, Radio and EMS.

The review was conducted on July 1, 2024.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas J. Wolf".

Tom Wolf
Commissioner, Scott County
Treasurer, Metropolitan Emergency Services Board

METROPOLITAN EMERGENCY SERVICES BOARD

EXECUTIVE COMMITTEE MEETING MINUTES

June 12, 2024

Commissioners:

Joe Atkins, Dakota County - **absent**
 Gayle Degler, Carver County
 Bill Droste, Dakota County
 Gregg Felber, Sherburne County
 Irene Fernando, Hennepin County - **absent**
 Mike Gamache, Anoka County

Rick Greene, Chisago County
 Elliott Payne, City of Minneapolis - **absent**
 Trista Martinson, Ramsey County
 Fran Miron, Washington County
 Mike Warring, Isanti County
 Tom Wolf, Scott County

Staff Present: Tracey Fredrick; Greg Hayes; Jake Jacobson; Jacob Kallenbach; and Jill Rohret.

Guests Present: Brittany McCormick, *Board Counsel*; Megan Knight, *Larkin Hoffman*; and Margaret Vessel, *Larkin Hoffman*.

1. Call to Order

The meeting was called to order at 10:00 a.m. by 2024 MESB Chair, Commissioner Trista Martinson.

2. Approval of the June 12, 2024 Agenda

Motion made by Commissioner Gayle Degler, seconded by Commissioner Mike Gamache to approve the June 12, 2024 Executive Committee meeting agenda. Motion carried.

3. Approval of the December 13, 2023 Minutes

Motion made by Commissioner Fran Miron, seconded by Commissioner Rick Greene to approve the December 13, 2023 Executive Committee meeting minutes. Motion carried.

4. Radio Items

A. Approval of Revised MOU with DPS-HSEM Regarding Minnesota Telecommunicator Emergency Response Taskforce

Tracey Fredrick said staff recommends approval of a revised memorandum of understanding (MOU) between the MESB and the Minnesota Department of Public Safety, Division of Homeland Security and Emergency Management (DPS-HSEM) which defines the MESB's Communication Response Task Force (CRTF) as the Minnesota Telecommunicator Emergency Response Taskforce (TERT). The revised MOU places responsibility and supervision of the TERT team on the MESB.

Motion made by Commissioner Degler, seconded by Commissioner Mike Warring to approve the revised MOU between the MESB and DPS-HSEM. Motion carried.

5. 9-1-1 Items

A. Approval of Sole Source Justification for Telecommunicator Resiliency Training

Jake Jacobson said staff recommends the approval of the sole source justification to procure telecommunicator resiliency training from Blue Ethos. Past efforts for resiliency training have proved to be unsuccessful in acquiring a contract through RFP or have been viewed negatively post-training due to displeasure with the training. Members of the 9-1-1 Technical Operations Committee (TOC) have advocated for this specific training and have found it to be promising. The SECB grant awarded for this training totals \$75,000.

Jill Rohret stated the MESB has issued three separate requests for proposals and have either received no response or PSAPs voiced their displeasure with the training. Staff researched

METROPOLITAN EMERGENCY SERVICES BOARD

whether there were any active, competitively bid contracts for Blue Ethos training with any agency in the metro region or at the state from which the MESB could purchase services; none were found, thus necessitating the need for sole source procurement.

Motion made by Commissioner Miron, seconded by Commissioner Gregg Felber to approve the sole source justification with Blue Ethos for telecommunicator resiliency training. Motion carried.

6. EMS Items – None

7. Administrative Items

A. Approval of Amendments to Technical Operations Committees' Bylaws

Rohret stated she recommends the Executive Committee recommend the Board approve the amendment language to be added to each of the TOCs' bylaws. A new section would be added to the bylaws titled 'Section 9 – Amendments'. This language is derived from the Amendment section in the Board's bylaws.

Motion made by Commissioner Tom Wolf, seconded by Commissioner Bill Droste to approve the amendments to the Technical Operations Committees' bylaws. Motion carried.

B. Approval of 2025 MESB Operations Budget

Rohret stated she recommends the Executive Committee recommend approval of the 2025 MESB Operations Budget. The draft budget includes an increase in salary and benefits per the 2024 Dakota County Merit Compensation Plan. Rent increases 5% from 2023-2024 due to an anticipated rent increase in the 2025-2026 lease. Other budget increases reflect standard economic price increases. Overall, the 2025 budget reflects a 5% increase in the operational budget.

Commissioner Miron stated he appreciates the details, comments, and presentation of the budget and is pleased with the efforts Rohret and Kelli Jackson continually put into the budget.

Commissioner Martinson stated that reducing the office space footprint could possibly help lessen the impact of rising rent prices, especially because staff are often teleworking.

Rohret responded that she will investigate whether our leased office space could be reduced.

Motion made by Commissioner Miron, seconded by Commissioner Wolf to approve the 2025 MESB Operational Budget. Motion carried.

C. Approval of 2025-2029 MESB Capital Budget

Rohret stated she recommends the Executive Committee recommend approval of the 2025-2029 Capital budget. All the 9-1-1 related items are the same as from the 2024-2028 capital budget. The 2025-2029 capital budget plans to use less funds from the Hennepin County Investment fund than previous years.

Motion made by Commissioner Mike Gamache, seconded by Commissioner Wolf to approve the 2025-2029 MESB Capital Budget. Motion carried.

8. Old Business

A. Discussion: SECB Governance & Membership

Rohret stated that during SECB governance discussions the subject of SECB membership came up and whether the current membership should change. One question is whether the 1/3 state, 1/3 local metro, and 1/3 local Greater Minnesota membership divide is still needed. The second

METROPOLITAN EMERGENCY SERVICES BOARD

question is whether all seven regions should have a seat on the SECB; currently the MESB has a seat, and the Greater Minnesota seat rotates among the other six regions. She said she thinks some radio system managers may be concerned if all regions have a seat on the board because most of the other regions do not have as large of an investment in ARMER infrastructure as the metro region. The third question was whether or not the SECB should have a seat for a member of the public.

Commissioner Gamache said he was unsure if having a spot for the public would be beneficial for the SECB.

Commissioner Droste stated that it could be useful to have representation from every region.

Commissioner Martinson stated that efforts should be made to strike a balance for regional representation on the SECB and would support all regions having a seat.

B. Legislative Report

Margaret Vessel of Larkin Hoffman gave a brief update on 2024 legislative session relative to the MESB. \$7 million was granted for GIS school mapping throughout the state. The telecommunicator training and certification did not pass. No bonding bill was passed. The EMSRB will be restructured into the Office of Emergency Medical Services, with more information on this to become available as the year progresses.

9. New Business – None

10. Adjourn

The meeting adjourned at 10:32 a.m.



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 4. Acceptance of 2023 MESB
Financial Audit
Presenter: Rohret/Andy Hering, Redpath & Co.

RECOMMENDATION

The Executive Director recommends acceptance of the 2023 MESB financial audit.

BACKGROUND

The Metropolitan Emergency Services Board hires an auditing firm to conduct its annual financial audits. The firm which conducted the 2023 audit is Redpath and Company. The audit report must be accepted by the Board.

ISSUES & CONCERNS

The 2023 audit is a clean audit. Please refer to the supporting documentation for this agenda item for more complete information and opinions from the auditors.

FINANCIAL IMPACT

None. The expense for the annual audit is included in the MESB's annual operational budget.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL



To: Metropolitan Emergency Services Board

From: Redpath and Company, LLC Andy Hering, Partner

Date: June 25, 2024

Re: Summary of Audit for the Year Ended December 31, 2023

GENERAL COMMENTS

Audit reports have been completed and dated June 25, 2024

We have been invited to the MESB Board Meeting on July 10, 2024. In the meantime, you can contact me, Andy Hering, with any questions or comments: 651-407-5877 or ahering@redpathcpas.com.

AUDIT OVERVIEW

Our opinion on the financial statements is unmodified, sometimes called “clean.” (pp. 3-6)

There were no findings on compliance or internal control.

For 2023, a federal single audit (The Uniform Guidance) was not required because expenditures of federal funds (including pass through) were less than \$750,000.

The Management’s Discussion and Analysis is prepared by MESB management and is intended to “tell the story behind the numbers.” (pp. 7-14)

The fund balance for all funds increased by \$69,582 in 2023. The General Fund increased \$91,680, the 911 Fund decreased \$7,465, the EMS Fund increased \$13,933 and the Radio Fund decreased \$28,566.

Budgetary comparison schedules (Statement 6 and Statement 7) are presented for the General Fund and the 911 Fund. A \$0 change in fund balance was budgeted for the General Fund (actual increase was \$91,680). A \$0 change in fund balance was budgeted for the 911 Fund (actual decrease was \$7,465).

Metropolitan Emergency Services Board

Summary of Audit for the Year Ended December 31, 2023

Page 2

MESB follows accounting standards established by the Governmental Accounting Standards Board (GASB). Based on the requirements of GASB, the following liabilities have been recorded on the Statement of Net Position (Statement 1):

- Compensated absences payable (\$171,028)
- Lease liability (\$464,353)
- Other postemployment benefits (\$219,984)
- Net pension liability (\$514,454)

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

The Communication with Those Charged with Governance letter includes required communications to MESB's Commissioners. We consider the communications to be of a routine nature.

Significant highlights include:

- No difficulties encountered in dealing with management in performing and completing our audit.
- There was one uncorrected misstatement identified during the audit of approximately \$4,900 related to expenses incurred in 2022 but recorded in the financial statements in 2023.
- Recommended that management review the unearned revenue balance of approximately \$31,700 relating to seatbelt grant funds and create a plan to reduce it in future years.

Thank you.

**METROPOLITAN EMERGENCY
SERVICES BOARD**

FINANCIAL STATEMENTS

December 31, 2023

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METROPOLITAN EMERGENCY SERVICE BOARD
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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Metropolitan Emergency Services Board
St. Paul, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Metropolitan Emergency Services Board, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Metropolitan Emergency Services Board's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Metropolitan Emergency Services Board, as of December 31, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Report on Summarized Comparative Information

We have previously audited Metropolitan Emergency Services Board's 2022 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities and each major fund in our report dated May 1, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Governmental Auditing Standards*, we:

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2024, on our consideration of Metropolitan Emergency Services Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Metropolitan Emergency Services Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Metropolitan Emergency Services Board's internal control over financial reporting and compliance.

Redpath and Company, LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

June 25, 2024

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MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis of Metropolitan Emergency Services Board's (MESB) financial performance provides an overview of MESB's financial activities for the fiscal year ended December 31, 2023. Please consider it in conjunction with MESB's financial statements.

Effective January 1, 2022, the Joint Powers Agreement was renewed for a five year period by each of the governing bodies of the members and thru December 31, 2026.

Financial Highlights

- The assets of MESB exceeded its liabilities at December 31, 2023 by \$2,407,897 (net position). Of this amount, \$1,967,050 (unrestricted net position) may be used to meet MESB's ongoing obligations.
- MESB's total net position increased by \$101,268. In 2023, MESB experienced an increase in the capital assets and a decrease in liabilities.
- As of December 31, 2023, MESB's governmental funds reported combined ending fund balances of \$3,377,361, which is a \$69,582 increase from the prior year. The increase in fund balance is primarily due to two factors. First, one staff position was vacant for the entirety of 2023, thereby saving the MESB from paying salary and benefits for that position, as well as other expenses such as professional development. Second, the MESB experienced higher than budgeted interest receipts due to higher interest rates.

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Statements 1 and 2) provide information about the activities of MESB as a whole and present a longer-term view of MESB's finances. Fund financial statements are presented on Statements 3 and 4. These statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report MESB's operations in more detail than the government-wide statements by providing information about MESB's most significant funds.

Reporting MESB as a Whole

The Statement of Net Position and the Statement of Activities

One of the most important questions to be asked about MESB's finances is, "Is MESB as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about MESB as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report MESB's net position and changes in them. An analysis of MESB's net position – the difference between assets and liabilities – is one way to measure MESB's financial health or financial position. Over time, increases or decreases in MESB's net position are one indicator of whether MESB's financial health is improving or deteriorating.

In the Statement of Net Position and the Statement of Activities, all Board activities are classified as governmental. MESB does not have any activities that are classified as business-type.

- Governmental activities – all of MESB's services are reported here. County assessments, intergovernmental revenues and user fees finance most of these activities.
- The EMS Fund is an independent fund and program separate from the General, 911 or Radio Fund and program whose revenues finance the EMS Program. The Metro Region EMS System programs are recommended by the EMS Technical Operations Committee, approved by MESB and submitted in grant form to the Emergency Services Regulatory Board (EMSRB). The EMS Fund revenues can only be used for the EMS Program in accordance with the grant parameters as approved by the EMSRB when the grant is awarded. EMS Grant funds are accounted for separately from MESB's General, 911 or Radio Fund. Interest accrued on EMS funds is applied to the EMS Fund.
- The EMS Grant reimburses MESB for the Metro Region EMS Program costs of proportional rent, office supplies, office indirect and insurance.
- MESB's reserve funds are invested with Hennepin County and grow through interest income. The interest income is applied on a quarterly basis and allocated back to the Reserve Fund.
- By contract and statute, MnDOT owns and operates the radio system. MESB does not own any infrastructure or equipment associated with the radio system except for a few subscriber units. MnDOT maintains all regional sites and equipment; locals are responsible for their own equipment and infrastructure. Operational costs such as rent and utilities at tower sites are allocated by MESB to equipment owners based on the percentage of equipment at each site. MESB pays these costs up-front, but is reimbursed by local entities. MnDOT pays MESB for its portion of the costs at the beginning of each quarter.

Management's Discussion and Analysis

Reporting MESB's Funds

The fund financial statements (Statements 3 and 4) provide detailed information by fund. MESB's four funds are considered to be governmental-type and use the following accounting approach:

- *Government funds* – focus on how money flows into and out of these funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and other *financial assets* that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of MESB's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance MESB's programs. We describe the relationship (or differences) between *governmental activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of Statement 3 and also Statement 5.

Financial Analysis of MESB as a Whole

MESB's assets exceeded liabilities by \$2,407,897. Our analysis below focuses on the net position and changes in net position of MESB's governmental activities.

NET POSITION

	December 31,	
	2023	2022
Current and other assets	\$3,690,476	\$3,663,417
Capital assets and right to use leased assets	554,874	434,704
Total assets	<u>\$4,245,350</u>	<u>\$4,098,121</u>
Deferred outflows of resources	<u>\$137,575</u>	<u>\$280,983</u>
Current liabilities	\$316,307	\$359,971
Long-term liabilities	1,369,819	1,655,510
Total liabilities	<u>\$1,686,126</u>	<u>\$2,015,481</u>
Deferred inflows of resources	<u>\$288,902</u>	<u>\$56,994</u>
Net position:		
Net investment in capital assets	\$90,521	\$39,976
Restricted	350,326	347,157
Unrestricted	1,967,050	1,919,496
Total net position	<u>\$2,407,897</u>	<u>\$2,306,629</u>

Management's Discussion and Analysis

Net position was negatively impacted by \$618,334 at December 31, 2023 due to the change in the defined benefit pension plan. Pension-related amounts included in the above schedule related to the standard are as follows:

Deferred outflows of resources	\$130,790
Deferred inflows of resources	(234,670)
Net pension liability	<u>(514,454)</u>
Total	<u><u>(\$618,334)</u></u>

Of the total net position at December 31, 2023, \$90,521 (3.76%) reflects MESB's net investment in capital assets. These assets are not available for future spending. An additional \$350,326 (14.55%) of MESB's net position represents resources that are subject to external restrictions (for EMS Relief) on how they might be used.

CHANGES IN NET POSITION

	December 31,	
	<u>2023</u>	<u>2022</u>
Revenues:		
Program revenues:		
Charges for services	\$3,321,329	\$3,105,355
Operating grants and contributions	489,308	774,509
Capital grants and contributions	65,000	-
General revenues:		
Unrestricted investment earnings	98,928	44,499
Other	1,830	6,367
Total revenues	<u>3,976,395</u>	<u>3,930,730</u>
Expenses:		
General	656,689	657,000
911 telephone system	768,428	1,064,031
Emergency medical services system	347,810	314,364
Radio	2,074,605	2,021,494
Interest on long-term liabilities	27,595	24,972
Total expenses	<u>3,875,127</u>	<u>4,081,861</u>
Increase (decrease) in net position	101,268	(151,131)
Net position - January 1	<u>2,306,629</u>	<u>2,457,760</u>
Net position - December 31	<u><u>\$2,407,897</u></u>	<u><u>\$2,306,629</u></u>

MESB's net position increased by \$101,268 (4.39%). In 2023, MESB experienced a higher than expected increase in investment earnings and a decrease in expected expenses.

Management's Discussion and Analysis

MESB's Funds

General Fund

Beginning in 2011 to satisfy a new accounting standard (GASB 54), MESB's Administrative Fund was renamed General Fund and the Hennepin County Investment Fund is now reported within the General Fund.

The General Fund functions of MESB are supported primarily through member assessment revenues.

The General Fund includes expenditures for operations of MESB which do not fall into any specific other fund but are for the general activities of the administration of MESB itself. Salaries and related benefits for staff whose time is spent strictly on administration of the whole organization, telephone, office supplies, postage, etc. are typical line items from this Fund. Any activity of MESB that is overarching to its total mission is considered to be General.

911 Fund

The 911 Fund, which supports the 911, 911 data management, and GIS functions of MESB, authorized in the Joint Powers Agreement, is supported primarily by assessments made to JPA members.

Article VI: Funding; Section 3 of Metropolitan Emergency Services Board Joint Powers Agreement provides an Assessment Formula:

Section 3: Assessment Formula. All assessments authorized to be made by this Agreement shall be made in the same proportion as the ratio of the population the county bears to the population of the metropolitan area as defined in Article II, Section 2.E, as measured by the most recent and available population figures of the State Demographic Center. If MESB incurs any liability for damages arising from any of its activities under this Agreement, the amount of damages shall be assessed against each county in the same manner as in the assessment formula described in this section; provided that any assessment against Hennepin County shall be reduced by the amount attributable to the population of the City of Minneapolis and shall be assessed against the City of Minneapolis. Nothing herein shall be construed as a waiver or modification of the limitations, defenses and immunities of liability contained in Minnesota Statutes, Chapter 466, or other applicable law.

Annual budget calculations are prepared and sources of funds are gathered. Assessments are determined in accordance with the formula adopted in the Joint Powers Agreement.

MESB does not receive a direct appropriation of state 911 fees.

In January 2019, MESB approved the addition of a second GIS specialist position, which was not included in the annual budget. Like with previous staff position additions, the full cost of salary and benefits will slowly be incorporated into MESB's operational budget over five years, with additional funding coming from the Hennepin County Investment Fund.

Management's Discussion and Analysis

Radio Fund

The Radio Fund was established to identify and fund those activities which were specific to the roles, responsibilities, duties and functions of MESB related to the statewide ARMER radio system.

Radio. When acting in its capacity as a regional radio board and as the successor to the Metropolitan Radio Board, MESB has the powers necessary and convenient to discharge the duties imposed on it by law, including the duty to implement, maintain, and operate regional and local improvements to the statewide, shared, trunked radio and communication system provided for in Minnesota Statutes, Section 403.36. MESB shall also have the powers of a regional radio board provided by Minnesota Statutes, Section 403.39.

By contract and statute, MnDOT owns and operates the radio system. MESB does not own any infrastructure or equipment associated with the radio system except for a few subscriber units. MnDOT maintains all regional sites and equipment; locals are responsible for their own equipment and infrastructure. Operational costs such as rent and utilities at tower sites are allocated by MESB to equipment owners based on the percentage of equipment at each site. MESB pays these costs up-front but is reimbursed by local entities. MnDOT pays MESB for its portion of the costs at the beginning of each quarter.

EMS Fund

The EMS Fund is an independent fund separate from the 911, General or Radio funds whose revenues finance the Metro Region EMS Systems Program as recommended by the EMS Technical Operations Committee and approved by MESB. The source of the EMS Fund is primarily through a regional grant for EMS programming awarded through the EMSRB. The metro region grant is governed by Minnesota Statute 144E Sections 50 and 52. The EMSRB manages the state funding of the regional programs by providing grant dollars and disbursing the funds from seat belt fines which also funds the eight regional programs.

Another source of funds known as EMS Relief funds which represent seat belt fine revenues are also awarded to the metro region program by the EMSRB. The EMS Fund revenues (both grant and seat belt revenues) can only be used for metro region EMS Program in accordance with the grant parameters as approved by the EMSRB when the grant is awarded.

Management’s Discussion and Analysis

Financial Analysis of MESB’s Funds

As of the end of the current fiscal year, MESB’s governmental funds reported combined ending fund balances of \$3,377,361 an increase of \$69,582 in comparison with the prior year. The increase in fund balance is primarily due to two factors. First, one staff position was vacant for the entirety of 2023, thereby saving the MESB from paying salary and benefits for that position, as well as other expenses such as professional development, etc. Second, MESB experienced higher than budgeted interest receipts due to higher interest rate.

Budgetary Highlights

The General Fund and 911 Fund did not have any budget amendments throughout the year.

Capital Asset and Debt Administration

Capital Assets

At the end of 2023, MESB had \$554,874 net investment in capital assets, which consists of equipment as detailed below.

CAPITAL ASSETS AT YEAR END

	December 31,	
	2023	2022
Equipment	\$1,816,139	\$1,698,385
Right to use leased assets	\$764,120	\$593,565
Accumulated depreciation/amortization	<u>(2,025,385)</u>	<u>(1,857,246)</u>
Net capital assets	<u>\$554,874</u>	<u>\$434,704</u>

MESB has not incurred any long-term debt to acquire the equipment. The right to use lease assets are recorded with the corresponding lease liability that was required to be recorded under GASB 87 – *Leases*.

Management’s Discussion and Analysis

Noncurrent Liabilities

MESB does not have any long-term debt issues; however, it does record long-term compensated absences, lease liability, OPEB, and net pension liability as follows:

NONCURRENT LIABILITIES AT YEAR END

	<u>Compensated Absences</u>	<u>Lease Liability</u>	<u>OPEB</u>	<u>Net Pension Liability</u>
December 31, 2023	\$171,028	\$464,353	\$219,984	\$514,454
December 31, 2022	<u>148,503</u>	<u>394,728</u>	<u>288,596</u>	<u>823,683</u>
Increase (decrease)	<u>\$22,525</u>	<u>\$69,625</u>	<u>(\$68,612)</u>	<u>(\$309,229)</u>

Economic Factors and Next Year’s Budget

Total expenditures budgeted for all funds in 2023 total \$3,313,118 compared to budgeted expenditures of \$3,519,550 for 2024. The increase in budgeted expenditures from 2023 to 2024 is due to a change in the budgeting process to better account for staff merit increases to be in alignment with the Dakota County Merit Compensation Plan; an increase in in professional and contract services due to gradually incorporating a contract into the MESB’s operational budget related to NG9-1-1; and an increase in equipment costs due to staff computer replacement.

Contacting MESB’s Financial Management

This financial report is designed to provide our constituents and members with a general overview of MESB’s finances and to show MESB’s accountability for the money it receives. If you have questions about this report or need additional information, contact Jill Rohret, MESB Executive Director, or Kelli Jackson, MESB Financial Services Specialist.

BASIC FINANCIAL STATEMENTS

METROPOLITAN EMERGENCY SERVICE BOARD

STATEMENT OF NET POSITION

Statement 1

December 31, 2023

With Comparative Totals For December 31, 2022

	Governmental Activities	
	2023	2022
Assets:		
Cash and investments	\$3,360,048	\$3,403,657
Accounts receivable	16,877	14,700
Due from other governments	151,614	169,204
Prepaid items	161,937	75,856
Capital assets (net of accumulated depreciation)	131,431	69,216
Right to use leased assets (net of accumulated amortization)	423,443	365,488
Total assets	<u>4,245,350</u>	<u>4,098,121</u>
Deferred outflows of resources:		
Related to pensions	130,790	260,951
Related to OPEB	6,785	20,032
Total deferred outflows of resources	<u>137,575</u>	<u>280,983</u>
Liabilities:		
Accounts payable	62,148	31,299
Accrued salaries	37,226	34,757
Funds held for others	43,576	54,009
Due to other governments	111,629	211,135
Accrued interest payable	3,192	4,333
Unearned revenue	58,536	24,438
Compensated absences:		
Due within one year	19,883	17,264
Due in more than one year	151,145	131,239
Lease liability:		
Due within one year	108,321	71,497
Due in more than one year	356,032	323,231
OPEB liability:		
Due within one year	8,213	7,766
Due in more than one year	211,771	280,830
Net pension liability - due in more than one year	514,454	823,683
Total liabilities	<u>1,686,126</u>	<u>2,015,481</u>
Deferred inflows of resources:		
Related to pensions	234,670	42,531
Related to OPEB	54,232	14,463
Total deferred inflows of resources	<u>288,902</u>	<u>56,994</u>
Net position:		
Net investment in capital assets	90,521	39,976
Restricted for EMS relief	350,326	347,157
Unrestricted	1,967,050	1,919,496
Total net position	<u>\$2,407,897</u>	<u>\$2,306,629</u>

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

METROPOLITAN EMERGENCY SERVICE BOARD

STATEMENT OF ACTIVITIES

Statement 2

For The Year Ended December 31, 2023

With Comparative Totals For The Year Ended December 31, 2022

Functions/Programs:	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Governmental Activities		
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	2023	2022
Governmental activities:						
General	\$656,689	\$619,974	\$64	\$ -	(\$36,651)	(\$79,153)
911 telephone system	768,428	597,422	138,967	-	(32,039)	(81,276)
Emergency medical services program	347,810	-	350,277	65,000	67,467	(17,040)
Radio	2,074,605	2,103,933	-	-	29,328	444
Interest on long-term liabilities	27,595	-	-	-	(27,595)	(24,972)
Total governmental activities	<u>\$3,875,127</u>	<u>\$3,321,329</u>	<u>\$489,308</u>	<u>\$65,000</u>	<u>510</u>	<u>(201,997)</u>
General revenues:						
Unrestricted investment earnings					98,928	44,499
Other					1,830	6,367
Total general revenues					<u>100,758</u>	<u>50,866</u>
Change in net position					101,268	(151,131)
Net position - January 1					<u>2,306,629</u>	<u>2,457,760</u>
Net position - December 31					<u>\$2,407,897</u>	<u>\$2,306,629</u>

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

METROPOLITAN EMERGENCY SERVICE BOARD

BALANCE SHEET
 GOVERNMENTAL FUNDS
 December 31, 2023
 With Comparative Totals For December 31, 2022

Statement 3

	General Fund	911 Fund	EMS Fund	Radio Fund	Total	
					2023	2022
Assets:						
Cash and investments	\$2,386,033	\$187,178	\$383,526	\$403,311	\$3,360,048	\$3,403,657
Accounts receivable	-	3,164	-	13,713	16,877	14,700
Due from other governments	2,268	15,448	42,185	91,713	151,614	169,204
Prepaid items	3,737	84,659	-	73,541	161,937	75,856
Total assets	\$2,392,038	\$290,449	\$425,711	\$582,278	\$3,690,476	\$3,663,417
Liabilities and fund balance						
Liabilities:						
Accounts payable	\$4,021	\$20,630	\$1,589	\$35,908	\$62,148	\$31,299
Accrued salaries	19,742	13,675	-	3,809	37,226	34,757
Due to other governments	41,455	47,363	-	22,811	111,629	211,135
Funds held for others	-	43,576	-	-	43,576	54,009
Unearned revenue	-	-	31,671	26,865	58,536	24,438
Total liabilities	65,218	125,244	33,260	89,393	313,115	355,638
Fund balance:						
Nonspendable	3,737	84,659	-	73,541	161,937	75,856
Restricted	-	-	350,326	-	350,326	347,157
Committed	-	80,546	42,125	419,344	542,015	653,425
Assigned	2,003,845	-	-	-	2,003,845	2,106,318
Unassigned	319,238	-	-	-	319,238	125,023
Total fund balance	2,326,820	165,205	392,451	492,885	3,377,361	3,307,779
Total liabilities and fund balance	\$2,392,038	\$290,449	\$425,711	\$582,278	\$3,690,476	\$3,663,417
Fund balance reported above					\$3,377,361	\$3,307,779
Amounts reported for governmental activities in the Statement of Net Position are different because:						
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					131,431	69,216
Right to use leased assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					423,443	365,488
Deferred outflows of resources-pension related are not current financial resources and, therefore, are not reported in the funds.					130,790	260,951
Deferred outflows of resources-OPEB related are not current financial resources and, therefore, are not reported in the funds.					6,785	20,032
Deferred inflows of resources-pension related are associated with long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds.					(234,670)	(42,531)
Deferred inflows of resources-OPEB related are associated with long-term liabilities that are not due and payable in the current period and, therefore, are not reported in the funds.					(54,232)	(14,463)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:						
Accrued interest payable					(3,192)	(4,333)
Compensated absences payable					(171,028)	(148,503)
Lease liability					(464,353)	(394,728)
OPEB liability					(219,984)	(288,596)
Net pension liability					(514,454)	(823,683)
Net position of governmental activities					\$2,407,897	\$2,306,629

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

METROPOLITAN EMERGENCY SERVICE BOARD

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Statement 4

GOVERNMENTAL FUNDS

For The Year Ended December 31, 2023

With Comparative Totals For The Year Ended December 31, 2022

	General Fund	911 Fund	EMS Fund	Radio Fund	Total	
					2023	2022
Revenues:						
Member assessments	\$617,598	\$597,422	\$ -	\$264,434	\$1,479,454	\$1,299,026
User fees	-	-	-	398,020	398,020	398,384
Reimbursement revenue	2,376	-	-	1,441,479	1,443,855	1,407,945
Intergovernmental:						
State	-	138,967	210,219	-	349,186	553,375
Federal	-	-	140,058	-	140,058	217,527
Interest	60,752	14,707	10,764	12,705	98,928	44,499
Other	1,748	-	-	82	1,830	6,367
Total revenues	<u>682,474</u>	<u>751,096</u>	<u>361,041</u>	<u>2,116,720</u>	<u>3,911,331</u>	<u>3,927,123</u>
Expenditures:						
Current:						
Personal services	546,712	342,832	573	104,872	994,989	1,060,716
Rent and site leases	-	-	12,000	262,406	274,406	268,300
Equipment and maintenance upgrades	7,466	10,316	16,918	1,135,301	1,170,001	1,143,223
Other grant expenditures	-	138,967	272,264	-	411,231	734,940
Other services and charges	81,918	258,285	89	468,410	808,702	627,672
Capital outlay	20,562	15,422	7,711	179,614	223,309	-
Debt service on leases:						
Principal	10,026	7,520	3,760	79,624	100,930	99,355
Interest	855	641	321	26,919	28,736	26,126
Total expenditures	<u>667,539</u>	<u>773,983</u>	<u>313,636</u>	<u>2,257,146</u>	<u>4,012,304</u>	<u>3,960,332</u>
Revenues over (under) expenditures	<u>14,935</u>	<u>(22,887)</u>	<u>47,405</u>	<u>(140,426)</u>	<u>(100,973)</u>	<u>(33,209)</u>
Other financing sources (uses):						
Issuance of leases	20,562	15,422	7,711	126,860	170,555	-
Transfer in	56,183	-	-	-	56,183	35,000
Transfer out	-	-	(41,183)	(15,000)	(56,183)	(35,000)
Total other financing sources (uses)	<u>76,745</u>	<u>15,422</u>	<u>(33,472)</u>	<u>111,860</u>	<u>170,555</u>	<u>0</u>
Net change in fund balance	91,680	(7,465)	13,933	(28,566)	69,582	(33,209)
Fund balance - January 1	<u>2,235,140</u>	<u>172,670</u>	<u>378,518</u>	<u>521,451</u>	<u>3,307,779</u>	<u>3,340,988</u>
Fund balance - December 31	<u>\$2,326,820</u>	<u>\$165,205</u>	<u>\$392,451</u>	<u>\$492,885</u>	<u>\$3,377,361</u>	<u>\$3,307,779</u>

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

METROPOLITAN EMERGENCY SERVICE BOARD
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2023
With Comparative Totals For The Year Ended December 31, 2022

Statement 5

	<u>2023</u>	<u>2022</u>
Amounts reported for governmental activities in the Statement of Activities are different because:		
Net changes in fund balance - total governmental funds (Statement 4)	\$69,582	(\$33,209)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense:		
Depreciation	(55,539)	(49,658)
Amortization	(112,600)	(114,038)
Capital outlay - capital assets	52,754	-
Capital outlay - right to use leased assets	170,555	
Donations of capital assets increase net position in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources.	65,000	-
The issuance of long-term liabilities provides current financial resources for governmental funds, while the repayment of principal of lease liabilities consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net position:		
Issuance of leases	(170,555)	-
Principal payment on lease liabilities	100,930	99,355
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Expenses reported in the Statement of Activities include the effects of the changes in these expense accruals as follows:		
Change in accrued interest payable	1,141	1,154
Change in compensated absences payable	(22,525)	14,173
Governmental funds report pension and OPEB contributions as expenditures, however, pension and OPEB expense is reported in the Statement of Activities. This is the amount by which pension and OPEB expense differed from pension and OPEB contributions:		
Pension contributions	\$54,298	
Pension expense	(67,369)	
OPEB contributions	6,985	
OPEB expense	8,611	(68,908)
	<u>2,525</u>	<u>(68,908)</u>
Change in net position of governmental activities (Statement 2)	<u>\$101,268</u>	<u>(\$151,131)</u>

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

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. FINANCIAL REPORTING ENTITY

The Metropolitan Emergency Services Board (MESB) is a joint powers organization founded by the seven Minneapolis-St. Paul metropolitan counties to implement and administer a regional 911 telephone system, regional Emergency Medical Services (EMS) programs, and, beginning in 2005, regional radio services in the metropolitan area. As required by generally accepted accounting principles in the United States of America, the financial statements of the reporting entity include those of MESB (the primary government) and its component units. MESB does not have any component units.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or business-type activity. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Unrestricted investment earnings and other items not included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. MESB reports the following major governmental funds:

The *General Fund* is used to account for the administrative functions of MESB and investments held by Hennepin County. These funds are available for MESB as a whole.

The *911 Fund* is used to account for revenues and expenditures in connection with 911 and GIS operations.

The *EMS Fund* accounts for revenues and expenditures of the Emergency Medical Services Grant and the EMS Relief Account, administered by the Board of the Minneapolis-St. Paul metropolitan area.

The *Radio Fund* accounts for revenues and expenditures of the regional 800 MHz radio system for the metropolitan area.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, MESB considers all revenues, except reimbursement grants, to be available if they are collected within 60 days of the end of the current fiscal period. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

METROPOLITAN EMERGENCY SERVICES BOARD

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Intergovernmental revenues, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by MESB.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of MESB. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. BUDGETS

MESB adopts annual budgets on a basis consistent with generally accepted accounting principles (GAAP) for the General and 911 Funds. Budgeted expenditure appropriations lapse at year end. The Radio and EMS Funds do not have complete annual GAAP-basis budgets. Grant-specific budgets and other data are used for internal monitoring of these funds.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the appropriation, is not employed by MESB because it is, at present, not considered necessary to assure effective budgetary control or to facilitate effective cash management.

Expenditures that exceed budgeted appropriations are as follows:

<u>Fund</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over Budget</u>
General Fund	\$663,598	\$667,539	\$3,941
911 Fund	621,180	773,983	152,803

The over expenditures were funded by revenues in excess of budget of intergovernmental and interest.

E. CASH AND INVESTMENTS

In accordance with applicable Minnesota Statutes, MESB maintains deposits at depository banks and governmental authorities authorized by the Board of Directors.

Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. If collateral is pledged as protection for the deposits, the market value of the collateral must, at a minimum, be 110% of the deposits not covered by insurance or bonds.

F. RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Temporary interfund loans, if any, are classified as “due to/from other funds” and are planned to be eliminated in the upcoming year.

MESB considers all receivables to be fully collectible and thus no allowance is recorded.

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

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G. PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported using the consumption method and recorded as expenditures/expenses at the time of consumption.

H. CAPITAL ASSETS

Capital assets, which include property, plant, equipment and intangibles, are reported in the government-wide financial statements. Capital assets are defined by MESB as those assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Equipment of MESB is depreciated using the straight-line method over estimated useful lives ranging from 3 to 20 years.

I. RIGHT TO USE LEASED ASSETS

Right to use assets are measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, plus ancillary charges necessary to place the lease into service. Right to use leased assets are amortized on a straight-line basis over the life of the related lease.

J. COMPENSATED ABSENCES

It is MESB's policy to permit employees to accumulate earned but unsaved vacation and sick pay benefits. All vacation pay and accumulated sick leave benefits that are attributable to services already rendered, accumulates, and are more likely than not to be used for time off or otherwise paid are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

K. REIMBURSEMENT REVENUE

Reimbursement revenue includes billings to participating regions that MESB in-turn remits to the provider. This activity has some attributes of pass through/agency transactions; however, management believes it has more attributes of an exchange transaction and accordingly records the activity as revenue and expenditures.

L. FUND BALANCE CLASSIFICATIONS

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

Nonspendable - consists of amounts that are not in spendable form, such as prepaid items.

Restricted - consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - consists of internally imposed constraints. These constraints are established by Resolution of the Board.

Assigned - consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the Board's intended use. These constraints are established by the Board and/or management.

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Unassigned - is the residual classification for the general fund and also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, it is MESB's policy to first use restricted resources, and then use unrestricted resources as they are needed.

When committed, assigned or unassigned resources are available for use, it is MESB's policy to use resources in the following order: 1) committed 2) assigned and 3) unassigned.

M. INTERFUND TRANSACTIONS

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Interfund loans are reported as an interfund loan receivable or payable which offsets the movement of cash between funds. All other interfund transactions are reported as transfers.

N. USE OF ESTIMATES

The preparation of financial statements in accordance with GAAP requires management to make estimates that affect amounts reported in the financial statements during the reporting period. Actual results could differ from such estimates.

O. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. MESB has two items that qualify for reporting in this category. They are the pension and OPEB related deferred outflows of resources reported in the government-wide Statement of Net Position.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. MESB has two items that qualify for reporting in this category. They are the pension and OPEB related deferred inflows of resources reported in the government-wide Statement of Net Position.

P. DEFINED BENEFIT PENSION PLAN

For purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to and deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q. COMPARATIVE TOTALS

The basic financial statements and required supplementary information include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with MESB's financial statements for the year ended December 31, 2022, from which the summarized information was derived.

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

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Note 2 DEPOSITS AND INVESTMENTS

A. INVESTMENTS

MESB invests all funds with Hennepin County and Washington County. These funds are pooled with the Counties' other deposits and investments.

The carrying amount of MESB's cash and investments at December 31, 2023 is as follows:

Cash and investments pooled with Washington County at fair value	\$1,029,548
Cash and investments pooled with Hennepin County at fair value	<u>2,330,500</u>
Total	<u><u>\$3,360,048</u></u>

MESB categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy has three levels. Level 1 investments are valued using inputs that are based on quoted prices in active markets for identical assets. Level 2 investments are valued using inputs that are based on quoted prices for similar assets or inputs that are observable, either directly or indirectly. Level 3 investments are valued using inputs that are unobservable. At December 31, 2023, MESB does not have any applicable investments.

B. INVESTMENT RISKS

Investments are subject to risks such as interest rate risk, credit risk and concentration of credit risk. MESB invests all funds with Hennepin and Washington Counties' investment pools, which basically function as fully-liquid investments. The Counties' pools are subject to State Statutes that help mitigate investment risks. MESB does not have any specific investment policy that further limits investment risks.

Note 3 RECEIVABLES

All receivables at December 31, 2023 are expected to be collected within one year.

Governmental funds report deferred inflow of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period ("unavailable"). Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned ("unearned").

METROPOLITAN EMERGENCY SERVICES BOARD
NOTES TO FINANCIAL STATEMENTS
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Note 4 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2023, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Equipment	\$1,698,385	\$117,754	\$ -	\$1,816,139
Less accumulated depreciation:				
Equipment	1,629,169	55,539	-	1,684,708
Capital assets - net	<u>\$69,216</u>	<u>\$62,215</u>	<u>\$0</u>	<u>\$131,431</u>

Depreciation expense was charged to programs as follows:

General	\$60
911 telephone system	2,817
Emergency medical services system	42,111
Radio	<u>10,551</u>
Total depreciation expense	<u>\$55,539</u>

Note 5 RIGHT TO USE LEASED ASSETS

MESB has recorded five right to use leased assets for antenna and related equipment site space and one for office space. The related leases are described at Note 7. Right to use leased assets are amortized on a straight-line basis over the term of the related lease.

Right to use leased asset activity for the year ended December 31, 2023 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Right to use leased assets:				
Antenna & equipment site space	\$543,655	\$119,149	\$31,978	\$630,826
Office space	-	51,406	-	51,406
Total right to use leased assets	<u>543,655</u>	<u>170,555</u>	<u>31,978</u>	<u>682,232</u>
Less accumulated amortization:				
Antenna & equipment site space	178,167	86,897	31,978	233,086
Office space	-	25,703	-	25,703
Total accumulated amortization	<u>178,167</u>	<u>112,600</u>	<u>31,978</u>	<u>258,789</u>
Total right to use leased assets, net	<u>\$365,488</u>	<u>\$57,955</u>	<u>\$0</u>	<u>\$423,443</u>

METROPOLITAN EMERGENCY SERVICES BOARD

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Amortization expense was charged to programs as follows:

General	\$10,281
911 telephone system	7,711
Emergency medical services system	3,855
Radio	<u>90,753</u>
Total amortization expense	<u><u>\$112,600</u></u>

Note 6 COMPENSATED ABSENCES

Activity for the year ended December 31, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Net Change</u>	<u>Ending Balance</u>	<u>Estimated Amount Due Within One Year</u>
Compensated absences	<u>\$148,503</u>	<u>\$22,525</u>	<u>\$171,028</u>	<u>\$19,883</u>

Note 7 LEASE LIABILITIES

Lease agreements that qualify as other than short-term leases under GASB 87 have been recorded at the present value of the future minimum payments as of the date of the lease commencement. Because interest rates were not stated in the lease agreements, a discount rate of 6% was used as MESB's incremental borrowing rate based upon market conditions.

MESB entered into an agreement with the Metropolitan Mosquito Control District to lease office space at a rate of \$2,268 per month. The lease term ends on December 31, 2024. MESB can renew this lease at the end of its term based upon mutually agreed upon terms. There are no variable payment components to this lease. As a result of the lease, MESB has a right to use asset with a net book value of \$25,703 as of December 31, 2023.

MESB entered into an agreement with Mobile Radio Engineering, Inc. to lease antenna and equipment space at a rate of \$2,402 per month that increases 4% in April of each year. The lease term ends on March 31, 2029 with no renewal options. There are no variable payment components to this lease. As a result of the lease, MESB has a right to use asset with a net book value of \$140,110 as of December 31, 2023.

MESB entered into an agreement with Midco, Inc. to lease antenna and equipment space at a rate of \$1,210 per month that increases 2% in January of each year. The lease term ends on May 31, 2033 with two automatic five year renewal options if not terminated by the lessee or lessor six months prior to the renewal. There are no variable payment components to this lease. As a result of the lease, MESB has a right to use asset with a net book value of \$112,199 as of December 31, 2023.

MESB entered into an agreement with the City of St. Paul Park to lease antenna and equipment space at a rate of \$1,210 per month that increases \$50 in April of each year. The lease term ends on March 31, 2029 with no renewal options. There are no variable payment components to this lease. As a result of the lease, MESB has a right to use asset with a net book value of \$86,859 as of December 31, 2023.

MESB entered into an agreement with the City of Rogers to lease antenna and equipment space at a rate of \$3,500 per year. The lease term ends on December 31, 2035 with no renewal options. There are no variable payment components to this lease. As a result of the lease, MESB has a right to use asset with a net book value of \$28,826 as of December 31, 2023.

METROPOLITAN EMERGENCY SERVICES BOARD
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MESB entered into an agreement with Great River Energy to lease antenna and equipment space at a rate of \$30,601 per year with 4% annual increases. The lease term ends on March 31, 2025 with no renewal options. There are no variable payment components to this lease. As a result of the lease, MESB has a right to use asset with a net book value of \$29,746 as of December 31, 2023.

Activity for the year ended December 31, 2023, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Lease liabilities	<u>\$394,728</u>	<u>\$170,555</u>	<u>\$100,930</u>	<u>\$464,353</u>	<u>\$108,321</u>

Total expense related to leased assets for the year ended December 31, 2023 is as follows:

Amortization expense by asset class:	
Antenna & equipment site space	\$86,897
Office space	<u>25,703</u>
Total amortization expense	112,600
Variable lease expense	-
Interest on lease liabilities	28,736
Other lease expense	<u>-</u>
Total expense recognized in relation to lease assets	<u>\$141,336</u>

Future minimum lease obligations as of December 31, 2023 are as follows:

Year Ending December 31,	Principal Payments	Interest Payments	Total
2024	\$108,321	\$25,856	\$134,177
2025	54,855	19,931	74,786
2026	60,588	16,488	77,076
2027	66,742	12,687	79,429
2028	73,339	8,507	81,846
2029-2033	94,091	13,889	107,980
2034-2038	<u>6,417</u>	<u>583</u>	<u>7,000</u>
Total	<u>\$464,353</u>	<u>\$97,941</u>	<u>\$562,294</u>

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NOTES TO FINANCIAL STATEMENTS

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Note 8 DEFINED BENEFIT PENSION PLANS

A. PLAN DESCRIPTION

MESB participates in the following cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

All full-time and certain part-time employees of MESB are covered by the General Employees Retirement Fund (GERF). GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

B. BENEFITS PROVIDED

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated members. Members hired prior to July 1, 1989 receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first ten years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7% for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

C. CONTRIBUTIONS

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2023 and MESB was required to contribute 7.50% for Coordinated Plan members. MESB contributions to the GERF for the year ended December 31, 2023 were \$54,298. MESB's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTS

At December 31, 2023, MESB reported a liability of \$514,454 for its proportionate share of GERF's net pension liability. MESB's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with MESB totaled \$14,251.

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The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. MESB's proportion of the net pension liability was based on MESB's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022 through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. MESB's proportionate share was 0.0092% at the end of the measurement period and 0.0104% for the beginning of the period.

MESB's proportionate share of the net pension liability	\$514,454
State of Minnesota's proportionate share of the net pension liability associated with the MESB	<u>14,251</u>
Total	<u><u>\$528,705</u></u>

For the year ended December 31, 2023, MESB recognized pension expense of \$67,369 for its proportionate share of the GERS's pension expense. In addition, MESB recognized an additional \$64 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the GERS.

At December 31, 2023, MESB reported its proportionate share of the GERS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$16,895	\$3,313
Changes in actuarial assumptions	78,067	141,007
Net collective difference between projected and actual investment earnings	-	13,245
Changes in proportion	7,986	77,105
Contributions paid to PERA subsequent to the measurement date	<u>27,842</u>	<u>-</u>
Total	<u><u>\$130,790</u></u>	<u><u>\$234,670</u></u>

The \$27,842 reported as deferred outflows of resources related to pensions resulting from MESB contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Pension Expense</u>
2024	(\$13,550)
2025	(104,219)
2026	(2,793)
2027	(11,160)
2028	-
Thereafter	-

The net pension liability will be liquidated by the General, 911 and Radio funds.

METROPOLITAN EMERGENCY SERVICES BOARD

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E. ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2023 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.25% per year
Investment Rate of Return	7.00%

The long-term investment rate of return is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates deemed to be reasonable by the actuary. An investment return of 7.00% was deemed to be within that range of reasonableness for financial reporting purposes.

Benefit increases after retirement are assumed to be 1.25% for the GERP.

Salary growth assumptions range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. Mortality rates were based on the Pub-2010 General Employee Mortality Table, with slight adjustments to fit PERA's experience.

Actuarial assumptions for GERP are reviewed every four years. The most recent four-year experience study was completed in 2022. The assumption changes were adopted by the Board and become effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.50% to 7.00%.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million was contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5%	5.10%
International equity	16.5%	5.30%
Fixed income	25.0%	0.75%
Private markets	25.0%	5.90%
Total	<u>100%</u>	

METROPOLITAN EMERGENCY SERVICES BOARD

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F. DISCOUNT RATE

The discount rate used to measure the total pension liability in 2023 was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. PENSION LIABILITY SENSITIVITY

The following presents MESB’s proportionate share of the net pension liability, calculated using the discount rate disclosed in the preceding paragraph, as well as what MESB’s proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Current Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Proportionate share of the GERF net pension liability	\$910,110	\$514,454	\$189,011

H. PENSION PLAN FIDUCIARY NET POSITION

Detailed information about the pension plan’s fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

Note 9 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. PLAN DESCRIPTION

In addition to providing the pension benefits described in Note 8, MESB provides post-employment health care and life insurance benefits, as defined in paragraph B, for retired employees through its group health insurance and life insurance plans. The plan is a single-employer defined benefit OPEB plan administered by MESB. The authority to provide these benefits is established in Minnesota Statutes Sections 471.61. The benefits, benefit levels, employee contributions and employer contributions are governed by MESB and can be amended by MESB through its personnel manual and collective bargaining agreements with employee groups. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. OPEB is currently funded on a pay-as-you-go basis. The Plan does not issue a separate report.

B. BENEFITS PROVIDED

MESB provides OPEB benefits that mirror the policies of Anoka County (for retired employees) and Dakota County (for all other employees). After meeting certain eligibility requirements, employees hired prior to December 13, 2016 may be eligible to receive certain post-employment medical insurance and life insurance benefits. Currently, MESB has two former employees who meet the eligibility requirements and are receiving benefits, and two current employees who could potentially receive benefits in the future if all requirements are met. This portion of the OPEB Plan is closed to new entrants. Benefits are being funded on a pay-as-you-go basis.

For the two former employees receiving benefits, MESB is obligated to pay one-half of the person’s monthly single contribution for active employees’ health insurance until the person becomes eligible for Medicare. Once eligible for Medicare, MESB is obligated to pay up to the amount Anoka County pays for Medicare supplement plan. The monthly

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

benefit amount is adjusted annually. Total benefits paid in 2023 were \$7,645. In addition, MESB pays the premium for a \$2,000 life insurance policy.

For the two current employees who could potentially receive benefits, MESB would be obligated to pay one-half of their monthly single contribution for health insurance should they retire with 10-15 years of service or all of their monthly single contributions should they retire with 16 or greater years of service, until the person becomes eligible for Medicare. Once eligible for Medicare, MESB is obligated to pay up to the amount Anoka County pays for Medicare supplement plan. The monthly benefit amount is adjusted annually.

MESB is required by state statute to allow retirees to continue participation in MESB's group health insurance plan if the individual terminates service with MESB through service retirement or disability retirement. Active employees who retire from MESB may continue coverage with respect to both themselves and their eligible dependent(s) under MESB's health benefits program until age 65.

All health care coverage is provided through MESB's group health insurance plans. The retiree is required to pay 100% of their premium cost for MESB sponsored group health insurance plan in which they participate. The premium is a blended rate determined on the entire active and retiree population. Since the projected claims costs for retirees exceed the blended premium paid by retirees, the retirees are receiving an implicit rate subsidy (benefit). The coverage levels are the same as those afforded to active employees. Upon a retiree reaching age 65, Medicare becomes the primary insurer and MESB's plan becomes secondary.

C. PARTICIPANTS

As of the January 1, 2022 actuarial valuation, participants of the plan consisted of:

Active employees	9
Inactive employees and beneficiaries currently receiving benefits	<u>2</u>
Totals	<u>11</u>

D. TOTAL OPEB LIABILITY AND CHANGES IN TOTAL OPEB LIABILITY

MESB's total OPEB liability of \$219,984 was measured as of January 1, 2023 and was determined by an actuarial valuation as of January 1, 2022. Changes in the total OPEB liability during 2023 were:

Balance - beginning of year	\$288,596
Changes for the year:	
Service cost	3,764
Interest	5,771
Plan changes	-
Differences between expected and actual experience	-
Changes in assumptions	(70,502)
Benefit payments	<u>(7,645)</u>
Net changes	<u>(68,612)</u>
Balance - end of year	<u>\$219,984</u>

The OPEB liability is liquidated by the General, 911, and Radio funds.

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

E. ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	Rates vary by service
Discount rate	4.00%
Investment rate of return	N/A
Healthcare cost trend rates	6.25% as of January 1, 2023 grading to 5.00% over 5 years and then to 4.00% over the next 48 years.
Post-65 Healthcare trend rate	4.00%

Since the plan is funded on a pay-as-you-go basis, the discount rate was based on the 20 year AA rated municipal bond rate as of January 1, 2023 based on a tax-exempt, high-quality 20-year Municipal bond index.

Mortality tables are updated with Pub-2010 Public Retirement Plans General Headcount-Weighted Mortality Tables with MP-2021 Generational Improvement Scale.

Based on past experience of the plan, 100% of future retirees with pre-65 subsidy availability are assumed to continue medical coverage. 50% of without Pre-65 Subsidy employees are assumed to continue medical coverage until age 65. Assumed retirement rates are as follows:

Attained Age	Retirement % Rule of 90	Retirement % Not Rule of 90
55	20%	4%
56	15%	4%
57	15%	5%
58	15%	5%
59	15%	6%
60	15%	8%
61	15%	10%
62	50%	20%
63	50%	20%
64	50%	20%
65+	100%	100%

F. SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the total OPEB liability of MESB, as well as what MESB’s total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.00%) or 1% higher (5.00%) than the current discount rate:

	1% Decrease (3.00%)	Discount Rate (4.00%)	1% Increase (5.00%)
Total OPEB liability	\$252,663	\$219,984	\$193,197

G. SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE COST TREND RATES

The following presents the total OPEB liability of MESB, as well as what MESB's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.25% decreasing to 3%) or 1% higher (7.25% decreasing to 5%) than the current healthcare cost trend rates:

	1% Decrease (5.25% decreasing to 3.00%)	Healthcare Cost Trend Rates (6.25% decreasing to 4.00%)	1% Increase (7.25% decreasing to 5.00%)
Total OPEB liability	\$189,263	\$219,984	\$258,268

H. OPEB EXPENSE AND DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES RELATED TO OPEB

For the year ended December 31, 2023, MESB recognized (\$8,611) of OPEB expense. At December 31, 2023, MESB reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in actuarial assumptions	\$0	\$48,439
Gain on liability	-	5,793
Contributions subsequent to the measurement date	6,785	-
Total	\$6,785	\$54,232

The \$6,785 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction to the total OPEB liability during the year ended December 31, 2024.

Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	OPEB Expense Amount
2024	(\$30,732)
2025	(23,500)
2026	-
2027	-
2028	-
Thereafter	-

Note 10 CONTINGENCIES

Management is not aware of any existing or pending lawsuits, claims or other actions in which MESB is a defendant.

METROPOLITAN EMERGENCY SERVICES BOARD**NOTES TO FINANCIAL STATEMENTS**

December 31, 2023

Note 11 FUND BALANCE CLASSIFICATIONS

At December 31, 2023, a summary of the governmental fund balance classifications are listed below. Definitions for the classifications can be found in Note 1L.

	<u>General</u>	<u>911 Fund</u>	<u>EMS Fund</u>	<u>Radio Fund</u>	<u>Total</u>
Nonspendable:					
Prepaid items	\$3,737	\$84,659	\$ -	\$73,541	\$161,937
Restricted for:					
Emergency services	-	-	350,326	-	350,326
Committed for:					
Emergency services	-	80,546	42,125	419,344	542,015
Assigned for:					
Future projects	2,003,845	-	-	-	2,003,845
Unassigned	<u>319,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>319,238</u>
Total	<u>\$2,326,820</u>	<u>\$165,205</u>	<u>\$392,451</u>	<u>\$492,885</u>	<u>\$3,377,361</u>

Note 12 FEDERAL AND STATE FUNDS

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although MESB management expects such amounts, if any, to be immaterial.

Note 13 RISK MANAGEMENT

MESB is exposed to various risks of loss related to torts, theft of, damage to or destruction of assets, errors and omissions, injuries to employees, and natural disasters. MESB manages these various risks through membership in a joint powers agreement forming the Minnesota Counties Insurance Trust for the purpose of developing and administering a risk management service program. Insurance coverage obtained through the Trust includes workers' compensation, property, commercial general liability and public official's liability. According to the Trust's joint powers agreement, any liabilities of the Trust in excess of assets shall be assessed to the appropriate members of the Trust in a manner determined by the Trust's Board. Alternatively, if the Trust's assets are determined to be more than sufficient to meet liabilities and maintain reserves, such surplus assets may be returned to members in a manner to be determined by the Trust Board.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three years.

Note 14 EMERGENCY MEDICAL SERVICES FUNDS

EMS funds consist of both grants and EMS Relief Funds. Relief Funds are based on seat belt fines collected by the State. Relief Fund revenue is recognized in the period in which the related expenditures are incurred. Grant revenue is also recognized in the period in which the related expenditures are incurred.

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

EMS Grant funds received, expended and recognized as revenue are as follows:

Grant Period	Budget	Prior Years	2023	Balance
Grant revenue/expenditures (accrual basis):				
07/01/21 - 12/31/23	\$269,472	\$159,389	\$86,792	\$23,291
07/01/23 - 06/30/25	\$328,938	\$ -	\$50,453	\$278,485
Receipts (cash basis):				
07/01/21 - 12/31/23	\$269,472	\$126,974	\$98,595	\$43,903
07/01/23 - 06/30/25	\$328,938	\$ -	\$47,635	\$281,303

Differences between receipts and revenue/expenditures are recorded as grant receivable and/or unearned revenue, as appropriate.

Note 15 INTERFUND TRANSFERS

	Transfers In General Fund
Transfers out:	
EMS Fund	\$41,183
Radio Fund	15,000
Total transfers	\$56,183

Transfers were for EMS expenses paid by the General Fund and for management fees paid to the General Fund from the Radio Fund.

Note 16 RECENTLY ISSUED ACCOUNTING STANDARDS

The Governmental Accounting Standards Boards (GASB) recently approved the following statements which were not implemented for these financial statements:

Statement No. 99 Omnibus 2022 – the provisions of this Statement contain multiple effective dates, the next implementation date being for fiscal years beginning after June 15, 2023.

Statement No. 100 Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62. The provisions of this Statement are effective for reporting periods beginning after June 15, 2023.

Statement No. 102 Certain Risk Disclosures – the provisions of this Statement are effective for reporting periods beginning after June 15, 2024.

Statement No. 103 Financial Reporting Model Improvements – the provisions of this Statement are effective for reporting periods beginning after June 15, 2025.

The effect these standards may have on future financial statements is not determinable at this time.

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REQUIRED SUPPLEMENTARY INFORMATION

METROPOLITAN EMERGENCY SERVICE BOARD
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2023
With Comparative Actual Amounts For The Year Ended December 31, 2022

Statement 6

	Budgeted Amounts		2023 Actual Amounts	Variance with Final Budget - Over (Under)	2022 Actual Amounts
	Original	Final			
Revenues:					
Member assessments	\$617,598	\$617,598	\$617,598	\$ -	\$574,240
Reimbursement revenue	3,000	3,000	2,376	(624)	-
Interest	10,000	10,000	60,752	50,752	29,414
Other	3,000	3,000	1,748	(1,252)	5,529
Total revenues	<u>633,598</u>	<u>633,598</u>	<u>682,474</u>	<u>48,876</u>	<u>609,183</u>
Expenditures:					
Current:					
Personal services	559,491	559,491	546,712	(12,779)	541,302
Equipment and maintenance upgrades	11,700	11,700	7,466	(4,234)	11,980
Other services and charges	81,525	81,525	81,918	393	81,107
Capital outlay	-	-	20,562	20,562	-
Debt service on leases:					
Principal	10,027	10,027	10,026	(1)	10,229
Interest	855	855	855	-	336
Total expenditures	<u>663,598</u>	<u>663,598</u>	<u>667,539</u>	<u>3,941</u>	<u>644,954</u>
Revenues over (under) expenditures	<u>(30,000)</u>	<u>(30,000)</u>	<u>14,935</u>	<u>44,935</u>	<u>(35,771)</u>
Other financing sources (uses):					
Issuance of leases	-	-	20,562	20,562	-
Transfer in	30,000	30,000	56,183	26,183	35,000
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>76,745</u>	<u>46,745</u>	<u>35,000</u>
Net change in fund balance	<u>\$0</u>	<u>\$0</u>	<u>91,680</u>	<u>\$91,680</u>	<u>(771)</u>
Fund balance - January 1			<u>2,235,140</u>		<u>2,235,911</u>
Fund balance - December 31			<u>\$2,326,820</u>		<u>\$2,235,140</u>

See accompanying notes to the required supplementary information.

METROPOLITAN EMERGENCY SERVICE BOARD

REQUIRED SUPPLEMENTARY INFORMATION

Statement 7

BUDGETARY COMPARISON SCHEDULE - 911 FUND

For The Year Ended December 31, 2023

With Comparative Actual Amounts For The Year Ended December 31, 2022

	Budgeted Amounts		2023 Actual Amounts	Variance with Final Budget - Over (Under)	2022 Actual Amounts
	Original	Final			
Revenues:					
Member assessments	\$597,423	\$597,423	\$597,422	(\$1)	\$516,077
Reimbursement revenue	18,757	18,757	-	(18,757)	-
Intergovernmental:					
State	-	-	138,967	138,967	249,151
Federal	-	-	-	-	217,527
Interest	5,000	5,000	14,707	9,707	4,967
Total revenues	<u>621,180</u>	<u>621,180</u>	<u>751,096</u>	<u>129,916</u>	<u>987,722</u>
Expenditures:					
Current:					
Personal services	458,868	458,868	342,832	(116,036)	418,436
Equipment and maintenance upgrades	16,500	16,500	10,316	(6,184)	11,229
Other grant expenditures	-	-	138,967	138,967	466,678
Other services and charges	137,650	137,650	258,285	120,635	115,927
Capital outlay	-	-	15,422	15,422	-
Debt service on leases:					
Principal	7,521	7,521	7,520	(1)	7,672
Interest	641	641	641	-	252
Total expenditures	<u>621,180</u>	<u>621,180</u>	<u>773,983</u>	<u>152,803</u>	<u>1,020,194</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(22,887)</u>	<u>(22,887)</u>	<u>(32,472)</u>
Other financing sources (uses):					
Issuance of leases	<u>-</u>	<u>-</u>	<u>15,422</u>	<u>15,422</u>	<u>-</u>
Net change in fund balance	<u>\$0</u>	<u>\$0</u>	<u>(7,465)</u>	<u>(\$7,465)</u>	<u>(32,472)</u>
Fund balance - January 1			<u>172,670</u>		<u>205,142</u>
Fund balance - December 31			<u>\$165,205</u>		<u>\$172,670</u>

See accompanying notes to the required supplementary information.

METROPOLITAN EMERGENCY SERVICE BOARD
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS*
For the Last Ten Years

Statement 8

	2023	2022	2021	2020	2019	2018
Total OPEB liability:						
Service cost	\$3,764	\$5,949	\$6,506	\$5,006	\$7,824	\$8,568
Interest	5,771	6,127	7,524	9,629	8,732	8,360
Changes of benefit terms	-	-	-	-	-	-
Plan changes	-	-	-	(3,305)	-	-
Differences between expected and actual experience	-	(17,381)	-	(21,379)	-	-
Changes in assumptions	(70,502)	(4,314)	37,761	19,465	(19,221)	-
Benefit payments	(7,645)	(4,383)	(4,218)	(5,499)	(5,985)	(3,841)
Net change in total OPEB liability	(68,612)	(14,002)	47,573	3,917	(8,650)	13,087
Total OPEB liability - beginning	288,596	302,598	255,025	251,108	259,758	246,671
Total OPEB liability - ending	<u>\$219,984</u>	<u>\$288,596</u>	<u>\$302,598</u>	<u>\$255,025</u>	<u>\$251,108</u>	<u>\$259,758</u>
Covered-employee payroll	\$802,556	\$779,181	\$805,345	\$779,995	\$702,011	\$681,564
Total OPEB liability as a percentage of covered-employee payroll	27.4%	37.0%	37.6%	32.7%	35.8%	38.1%

*The schedule is provided prospectively beginning with MESB's fiscal year ended December 31, 2018 and is intended to show a ten year trend. Additional years will be added as they become available.

METROPOLITAN EMERGENCY SERVICE BOARD
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY* -
 GENERAL EMPLOYEES RETIREMENT FUND
 For the Last Ten Years

Statement 9

Measurement Date June 30	Fiscal Year Ending December 31	MESB's Proportionate Share (Percentage) of the Net Pension Liability	MESB's Proportionate Share (Amount) of the Net Pension Liability (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with MESB (b)	MESB's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with MESB (a+b)	Covered Payroll (c)	MESB's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	2015	0.0104%	\$538,982	\$ -	\$538,982	\$625,308	86.2%	78.2%
2016	2016	0.0097%	787,592	10,258	797,850	603,010	132.3%	68.9%
2017	2017	0.0099%	632,009	7,941	639,950	637,297	100.4%	75.9%
2018	2018	0.0099%	549,211	17,972	567,183	663,226	85.5%	79.5%
2019	2019	0.0097%	536,291	16,666	552,957	686,227	80.6%	80.2%
2020	2020	0.0108%	647,509	20,087	667,596	781,563	85.4%	79.1%
2021	2021	0.0111%	474,020	14,426	488,446	808,838	60.4%	87.0%
2022	2022	0.0104%	823,683	24,137	847,820	778,227	108.9%	76.7%
2023	2023	0.0092%	514,454	14,251	528,705	732,094	72.2%	83.1%

* The schedule is provided prospectively beginning with the Board's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

METROPOLITAN EMERGENCY SERVICE BOARD
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS* - GENERAL EMPLOYEES RETIREMENT FUND
For the Last Ten Years

Statement 10

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered- Employee Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
December 31, 2015	\$46,755	\$46,755	\$ -	\$623,400	7.5%
December 31, 2016	47,216	47,216	-	629,550	7.5%
December 31, 2017	46,603	46,603	-	621,373	7.5%
December 31, 2018	49,873	49,873	-	664,973	7.5%
December 31, 2019	55,045	55,045	-	733,933	7.5%
December 31, 2020	59,300	59,300	-	790,667	7.5%
December 31, 2021	59,901	59,901	-	799,161	7.5%
December 31, 2022	57,523	57,523	-	766,973	7.5%
December 31, 2023	54,298	54,298	-	723,973	7.5%

* The schedule is provided prospectively beginning with the Board's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

METROPOLITAN EMERGENCY SERVICES BOARD
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2023

Note A LEGAL COMPLIANCE – BUDGETS

The General and 911 Funds budgets are legally adopted on an annual basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the fund level for these funds.

Note B OPEB INFORMATION

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

2023 Changes

Changes in Actuarial Assumptions:

- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.00% to 4.00%

2022 Changes

Changes in Actuarial Assumptions:

- The health care trend rates were changed to better anticipate short-term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans General Headcount-Weighted Mortality Tables with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans General Headcount-Weighted Mortality Tables with MP-2021 Generational Improvement Scale.
- The salary increase rates were updated to reflect the latest experience study
- The retirement and withdrawal rates were updated to reflect the latest experience study.
- The inflation rate was changed from 2.50% to 2.00%.

2021 Changes

Changes in Actuarial Assumptions:

- The discount rate was changed from 2.90% to 2.00%.

2020 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2017 Generational Improvement Scale to the Pub-2010 Public Retirement Plans General Headcount-Weighted Mortality Tables with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service.
- The discount rate was changed from 3.80% to 2.90%

Changes in Plan Provisions:

- The post-employment subsidized spouse benefit was removed.

2019 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.30% to 3.80%.

Note C PENSION INFORMATION

PERA – General Employees Retirement Fund

2023 Changes

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.50% to 7.00%.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million was contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.

METROPOLITAN EMERGENCY SERVICES BOARD

REQUIRED SUPPLEMENTARY INFORMATION

NOTES TO RSI

December 31, 2023

- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 Changes

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 Changes

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were decreased 0.25% and assumed rates of retirement were changed resulting in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination and disability were also changed.
- Base mortality tables were changed from RP-2014 tables to Pub-2010 tables, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in the Plan Provisions:

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

2017 Changes

Change in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability and 3.0% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

METROPOLITAN EMERGENCY SERVICES BOARD
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2023

2016 Changes

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

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OTHER REQUIRED REPORTS

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

To the Board of Commissioners
Metropolitan Emergency Services Board
St. Paul, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Metropolitan Emergency Services Board, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Metropolitan Emergency Services Board's basic financial statements, and have issued our report thereon dated June 25, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Metropolitan Emergency Services Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Metropolitan Emergency Services Board's internal control. Accordingly, we do not express an opinion on the effectiveness of Metropolitan Emergency Services Board's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Redpath and Company, LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

June 25, 2024



MINNESOTA LEGAL COMPLIANCE REPORT

To the Board of Commissioners
Metropolitan Emergency Services Board
St. Paul, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Metropolitan Emergency Services Board as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Metropolitan Emergency Services Board's basic financial statements, and have issued our report thereon dated June 25, 2024.

In connection with our audit, nothing came to our attention that caused us to believe that Metropolitan Emergency Services Board failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Other Political Subdivisions*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding Metropolitan Emergency Services Board's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

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

Redpath and Company, LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

June 25, 2024

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Board of Commissioners
Metropolitan Emergency Services Board
St. Paul, Minnesota

We have audited the financial statements of the governmental activities and each major fund of Metropolitan Emergency Services Board (MESB) for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 6, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by MESB are described in Note 1 to the financial statements. Effective January 1, 2023, the MESB implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, but it had no effect on the financial statements or note disclosures. The application of existing policies was not changed in 2023. We noted no transactions entered into by MESB during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements are the estimated present value of the lease liability, and the estimates used to calculate the net pension liability, the pension related deferred outflows and inflows of resources, and pension expense. These estimates are based on the MESB's estimated incremental borrowing rate and actuarial studies. We evaluated the

methods, assumptions, and data used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. Determining sensitivity is subjective, however, we believe the disclosure most likely to be considered sensitive is Note 8 – Defined Benefit Pension Plans.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no uncorrected misstatements that have an effect on our opinion on the financial statements. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 25, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to MESB's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our

professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as MESB's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

MESB reports an unearned revenue balance of approximately \$31,700 relating to unspent seatbelt grant funds. We recommend management determine an appropriate method to apply these funds against future qualifying expenditures.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the budgetary comparison schedules, and the schedules of OPEB and pension information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Other Reports

Various reports on compliance and internal controls are contained in the Other Required Reports section of the audited financial statement document.

Restriction on Use

This information is intended solely for the information and use of the Board and management of Metropolitan Emergency Services Board and is not intended to be, and should not be, used by anyone other than these specified parties.

Redpath and Company, LLC

REDPATH AND COMPANY, LLC
St. Paul, Minnesota

June 25, 2024

Redpath and Company, LLC
St. Paul, Minnesota

This representation letter is provided in connection with your audit of the financial statements of Metropolitan Emergency Services Board, which comprise the respective financial position of the governmental activities and each major fund as of December 31, 2023, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date signed below, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 20, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

Redpath and Company, LLC
Representation Letter, Page 2

5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. In the current year the government-wide and general fund has approximately \$4,900 of expenses that were incurred in 2022 but recorded in 2023.
9. You have proposed adjusting journal entries that have been posted to the entity's accounts. We are in agreement with those adjustments.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
11. Guarantees, whether written or oral, under which Metropolitan Emergency Services Board is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the Metropolitan Emergency Services Board from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of Metropolitan Emergency Services Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Redpath and Company, LLC
Representation Letter, Page 3

15. We have no knowledge of any fraud or suspected fraud that affects Metropolitan Emergency Services Board and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
16. We have no knowledge of any allegations of fraud or suspected fraud affecting Metropolitan Emergency Services Board's financial statements communicated by employees, former employees, regulators, or others.
17. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste, or abuse, whose effects should be considered when preparing financial statements.
18. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
19. We have disclosed to you the names of Metropolitan Emergency Services Board's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

20. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
22. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
23. Metropolitan Emergency Services Board has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
24. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
25. We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
26. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

Redpath and Company, LLC
Representation Letter, Page 4

27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
28. As part of your audit, you assisted with preparation of the financial statements and disclosures and also assisted with cash to accrual adjustments. You also assisted with the calculations GASB 68 (Defined Benefit Pension Plans), GASB 75 (Other Post-Employment Benefits), and GASB 87 (Leases), and the fund balance classifications workpaper. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures, cash to accrual adjustments, the calculations GASB 68 (Defined Benefit Pension Plans), GASB 75 (Other Post-Employment Benefits), and GASB 87 (Leases) and the fund balance classifications workpaper.
29. Metropolitan Emergency Services Board has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
30. Metropolitan Emergency Services Board has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
31. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
32. The financial statements include all fiduciary activities as required by GASBS No. 84, as amended.
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
34. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
35. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.


Redpath and Company, LLC
Representation Letter, Page 5

- 36. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37. Provisions for uncollectible receivables have been properly identified and recorded.
- 38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 42. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 43. We have appropriately disclosed the Metropolitan Emergency Services Board's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 45. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Date: 6/25/2024 | 1:58 PM CDT

Signed:  4132FAD4B21448E...

Title: Executive Director

Signed:  F6C310EA38304B0...

Title: Financial Services Specialist



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 5A. Approval of Revised MOU with HSEM
Regarding Minnesota Telecommunicator
Emergency Response Taskforce (TERT)
Presenter: Fredrick

RECOMMENDATION

The Executive Committee recommends approval of a new Memorandum of Understanding (MOU) between the MESB and the Minnesota Department of Public Safety Division of Homeland Security and Emergency Management (HSEM) which defines the MESB's Communication Response Task Force (CRTF) as the Minnesota Telecommunicator Emergency Response Taskforce (TERT).

BACKGROUND

The MESB executed MOU with HSEM in 2011 for disaster relief operations which are coordinated through the Emergency Management Assistance Compact (EMAC). The MOU was amended in 2018. HSEM requested an additional amendment for responsibility of the team to MESB. Other minor editorial changes have been recommended.

ISSUES & CONCERNS

One major change and several minor changes are being recommended for the MOU.

The most substantive change is to Section XIII, which places responsibility and supervision for the CRTF team on MESB. This responsibility includes compliance with pertinent laws and standards and making sure that the CRTF team is responsible for the work performed.

Minor changes include additions of corrected language and references to Minnesota Statutes.

Board counsel reviewed the MOU and recommended some of the changes in the document.

FINANCIAL IMPACT

None to MESB.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL

MEMORANDUM OF UNDERSTANDING

Between the State of Minnesota, Department of Public Safety, Division of Homeland Security & Emergency Management and the Metropolitan Emergency Services Board

I. SUBJECT

This Memorandum of Understanding (MOU) concerns the development and use of the Minnesota Telecommunicator Emergency Response Taskforce (MN-TERT) and Metro Region Incident Dispatch Team (IDT) for disaster relief operations in the State of Minnesota and/or coordinated by the State of Minnesota, Department of Public Safety, Division of Homeland Security & Emergency Management through the Emergency Management Assistance Compact (EMAC).

II. PURPOSE

This MOU establishes procedures and policies that will guide the parties hereto in the use of the MN-TERT/IDT for requested assistance during man-made or natural disaster relief operations in and outside of the State of Minnesota.

III. PARTIES

The parties to this MOU are the State of Minnesota, Department of Public Safety, Division of Homeland Security & Emergency Management (HSEM) and the Metropolitan Emergency Services Board (MESB).

IV. BACKGROUND

MESB will coordinate personnel for the effective delivery of trained telecommunicators during emergency situations. HSEM is the lead state agency in coordinating state resources for emergency services operations and assists counties and local governmental units in coordinating requests for specialized resources such as trained telecommunicators throughout the state. MN-TERT will be used in interstate mutual-aid assistance; IDT will be used in intrastate mutual aid assistance.

V. AUTHORITY

The parties enter into this MOU under the authority of Minnesota Statutes §§ 471.59; 12.27, subs. 1 & 2; 12.33, subs. 1 & 4; and 192.89.

VI. DUTIES/RESPONSIBILITIES OF THE DIVISION OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT

HSEM agrees to:

- A. Provide general guidance, training, and assistance to the MN-TERT as appropriate;
- B. Provide HSEM personnel to assist with claims for the reimbursement of eligible expenses for MN-TERT members, to the extent funding is available.

VII. DUTIES/RESPONSIBILITIES OF THE METROPOLITAN EMERGENCY SERVICES BOARD

MESB agrees to:

- A. Recruit, organize and manage the MN-TERT and IDT and coordinate the use of MN-TERT/IDT members through a request for mutual aid to its jurisdiction. The members of MN-TERT/IDT will be responding as mutual aid resources from their local jurisdiction to the requesting jurisdiction and not through their association with MESB;
- B. Provide staffing assistance and support to Public Safety Answering Points (PSAPs) throughout Minnesota upon the request of HSEM;
- C. Maintain an accurate database of response-ready personnel;
- D. Ensure that all MN-TERT/IDT personnel meet minimal training standards as set by the MN-TERT/IDT Steering Committee.

VIII. MODIFICATION OF MEMORANDUM

Modifications of the MOU must be in writing and approved by all parties to this agreement.

IX. LIABILITY

Each party to this contract is responsible for its own acts and omissions under this agreement.

X. TERMINATION

This MOU may be terminated upon submission of a thirty (30) day advance written notice of termination by any party. Written notice shall be delivered to the parties via first class U.S. mail at the following addresses:

HSEM
Attn: Division Director
444 Cedar Street, Suite 223
St. Paul, MN 55101

MESB
Attn: Radio Serv. Coordinator
2099 University Avenue West
St. Paul, MN 55104

XI. COMMUNICATIONS

To provide consistent and effective communication between MESB and HSEM, each party shall appoint a principal representative to serve as its central point of contact responsible for coordinating and implementing this MOU. The HSEM contact shall be the Logistics Chief. The MESB contact shall be the Radio Services Coordinator.

XII. SITUS

This MOU shall be governed by the laws of the State of Minnesota and any claim for breach or enforcement shall be filed in the Circuit Court in Ramsey County, Minnesota.

XIII. COMPLIANCE WITH THE LAW

MESB shall be wholly responsible for the work to be performed under this MOU for the supervision of its team members. MESB shall be responsible for compliance with

all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of its business and work performance under this MOU, including those of federal, state, and local agencies having appropriate jurisdiction.

XIV. ENTIRE AGREEMENT

This MOU and any exhibits and amendments annexed hereto and any documents incorporated specifically by reference herein represent the entire agreement between the parties and supersede all prior oral and written statements or agreements.

XV. EXECUTION

This MOU will become effective upon execution of the signatures of all parties to this MOU. The date of execution shall be the date of the last signature.

FOR THE STATE OF MINNESOTA, DEPARTMENT OF PUBLIC SAFETY, DIVISION OF
HOMELAND SECURITY AND EMERGENCY MANAGEMENT

By _____

Director _____

Dated _____

FOR THE METROPOLITAN EMERGENCY SERVICES BOARD

By _____

Chair _____

Dated _____

Approved as to form:

MESB Counsel



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 5B. Approval of Burnsville FD
Waiver To SECB Standard IOP-11
Presenter: Fredrick

RECOMMENDATION

The Radio Technical Operations Committee (TOC) recommends approval of a waiver to Statewide Emergency Communications Board (SECB) Standard IOP-11 (formerly known as ARMER Standard 3.19.0) "Use of ARMER Statewide Law Enforcement Interoperability Talkgroups" for eight additional radios for Burnsville Fire Department.

BACKGROUND

SECB Standard IOP-11 restricts the Law Enforcement Talk-around Channel (LTAC) ARMER talkgroups to Law Enforcement use only. Any requests for use other than Law Enforcement must obtain a waiver.

LTACs have encrypted channels that are used widely by special operations teams to prevent anyone with a scanner from listening to these radio communications. Encrypted talkgroups are not allowed to be patched to non-encrypted resources.

ISSUES & CONCERNS

This request is in addition to a previously obtained waiver by Burnsville Fire for eight additional radios with LTAC access. Burnsville Fire staff will use these radios if called to service on behalf of the SWAT team. These radios will not be used in day-to-day activities.

The local system administrator is responsible for any corrective action to be taken, should the need arise from misuse of the talkgroups.

FINANCIAL IMPACT

None to MESB.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL



To: Metro TOC, Chair Jake Thompson

CC: Tracey Fredrick

From: Ron Jansen

Date: 15 May 2024

Greetings,

The Burnsville Fire Department is seeking to add a few more key radios to their current waiver to State Standard IOP-11 formerly 3.19.0 "Use of ARMER Statewide Law Enforcement Interoperability Talkgroups". These would be an additional Fire Paramedic, and command staff radios including 2 additional Fire Chiefs (3 and 4), and 3 Battalion Chiefs and 1 Utility vehicle. During the officer involved shooting in February some communications gaps were encountered with the number of units responding and on site. This will help to mitigate those issues.

Dakota County Radio Services will manage these Radio IDs and if there is an issue moving forward will be able to correct or suspend these IDs on the ARMER system.

Thank you for your consideration on this request.

Sincerely,

Ron Jansen

Dakota County Radio System Coordinator

P: 952 891-7886

E: ron.jansen@co.dakota.mn.us

Risk Management

P 651-438-4558 **F** 651-438-4405 **W** www.dakotacounty.us

A Dakota County Administration Center • 1590 Highway 55 • Hastings • MN 55033



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 5C. Approval of Mdwakanton
Public Safety Waiver to SECB
Standard IOP-11
Presenter: Fredrick

RECOMMENDATION

The Radio TOC recommends approval of a Mdwakanton Public Safety request for a waiver to SECB Standard IOP-11 (formerly known as ARMER Standard 3.19.0) "Use of ARMER Statewide Law Enforcement Interoperability Talkgroups" for eight radios.

BACKGROUND

SECB Standard IOP-11 restricts the Law Enforcement Talk-around Channel (LTAC) ARMER talkgroups to Law Enforcement use only. Any requests for use other than Law Enforcement must obtain a waiver.

LTACs have encrypted channels that are used widely by special operations teams to prevent anyone with a scanner from listening to these radio communications. Encrypted talkgroups are not allowed to be patched to non-encrypted resources.

ISSUES & CONCERNS

Mdwakanton Public Safety requests a waiver to allow LTACs in the devices used by fire medics when on-call with the Tri-City Special Response Team. These devices are also used for day-to-day operations, but the affected staff will only use the LTAC talkgroups when directed to do so as a result of work on the Special Response Team.

The local system administrator in Scott County is responsible for any corrective action to be taken, should the need arise from misuse of the talkgroups.

FINANCIAL IMPACT

None to MESB.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL



Scott County Sheriff's Office

LUKE W. HENNEN, SHERIFF

May 21, 2024

Chair Jake Thompson
MESB Radio Technical Operating Committee

Chair Thompson,

The purpose of this request is to seek a waiver for paramedics from Mdewakanton Public Safety to use LTAC and LTACE talkgroups.

Mdewakanton Public Safety provides paramedics assigned to the Tri-City Special Response Team which serves Scott and Carver Counties and provides mutual aid to neighboring jurisdictions.

Many of the neighboring jurisdictions that the Tri-City teams regularly backs up have received variances to the LTAC standard. We are concerned that the incident commanders are utilizing statewide law enforcement only talkgroups for tactical operations within the region, leaving the involved fire and EMS partners unable to interoperate. We acknowledge that by placing an embedded team medic on a law enforcement only channel, the embedded medic will experience enhanced difficulty communicating with the transport ambulance, however the approval of variances for neighboring jurisdictions has required us to follow suit.

This request is to program eight Mdewakanton Public Safety radios assigned for day to day use by fire medics with the LTAC and LTACE talkgroups.

Captain Scott Haas



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 6A. Approval of Sole Source Justification
for Telecommunicator Resiliency Training
Presenter: Jacobson

RECOMMENDATION

The Executive Committee recommends approval of the sole source justification to procure telecommunicator resiliency training from Blue Ethos and to allow the Chair to execute a contract upon favorable negotiations.

BACKGROUND

In late 2017, the Board approved a list of regional funding priorities for 2018 which included resiliency training for telecommunicators, which was identified by the 9-1-1 TOC as a high priority project. In spring 2018, an RFP for this training was issued; no responses were received, and the grant funds were allocated to a different project. At industry conferences that year, staff discussed this project with a couple of training vendors. An RFP was re-released in December 2020 and in March 2021 the Board ratified awarding a contract for telecommunicator resiliency training to the sole respondent, Moetivations, Inc. Moetivations provided training to all PSAPs in the MESB region prior to June 30, 2021.

PSAPs were not pleased with the training received from Moetivations; the issue was related to the material covered versus the quality of instruction.

Resiliency training for telecommunicators was again included as a regional funding priority in 2021 and 2022; the MESB received 2021 SECB grant funds for additional resiliency training and issued another RFP for the training; the RFP was awarded to Blue Peak Consulting, which worked with PSAPs to develop the training. As with Moetivations, PSAPs were not pleased with the training received from Blue Peak Consulting.

ISSUES & CONCERNS

The 2023 Regional Funding Priorities again included resiliency training for telecommunicators; the MESB applied for grant funds for this training and received \$75,000.

The 9-1-1 TOC desired training with unique aspects not available elsewhere and provided by someone who truly understands the unique environment of 9-1-1 Public Safety Telecommunicators (PSTs). Several PSAPs mentioned training their PSTs received from Blue Ethos which was very well received and was unique to training received by other vendors. Blue Ethos instructors are local law enforcement officers and have tailored their training after interviewing and observing PSTs.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 6A. Approval of Sole Source Justification
for Telecommunicator Resiliency Training
Presenter: Jacobson

Staff would like to procure the Blue Ethos training via sole source procurement as the class sought is not available via other vendors. Additionally, staff researched whether other agencies in the state have procured this training via a competitive bid to see if the MESB could purchase off of those bids; none were found.

FINANCIAL IMPACT

MESB received \$75,000.00 from the SECB grant for this initiative. The only cost the MESB will incur is staff time to manage both the training and the grant.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL

METROPOLITAN EMERGENCY SERVICES BOARD

Single/Sole Source Procurement Justification Form

Single/Sole source purchases are only justified if:

1. the item/service is only available from a single source (which must be documented);
2. when using federal grant dollars, is authorized by the awarding federal agencies in response to a written request from the MESB; or
3. competition is determined to be inadequate or unavailable.

It should be noted that past relationships or local proximity are not factors in a sole source justification.

When requesting a single/sole source purchase, this form must be completed and approved by the Executive Director. This form is required for purchases exceeding \$25,000; the form is optional for purchases less than \$25,000. The purpose of the form is to demonstrate why it is impractical or impossible to seek or obtain competitive bids for a purchase.

Metropolitan Emergency Services Board
Single/Sole Source Procurement Justification

1. Description of Product/Service: Situational Awareness for Communications Professionals training course
2. Vendor: Blue Ethos Specialized Training
3. Est. Amount of Purchase (\$): \$75,000 Contract Period: 7/24-5/25
4. Circle one: 9-1-1 EMS Radio
Staff Contact Name: Richard Jacobson Date: 5/30/24

Please answer each of the following:

1. Identify or describe the items to be purchased, noting if there is a copyright, patent or exclusive franchise held by the vendor for the items being purchased.

A course which will help PSAP telecommunicators understand “how to develop and maintain situational awareness while working in high-stress, high-consequence, time-compressed environments.” The course will help PSAP telecommunicators be aware of human responses to stress and develop resiliency.

Blue Ethos PST training follows the methodology in its 2022 copyrighted book, How Smart Police Officers Use Situational Awareness to Improve Safety” but tailored to those working in 9-1-1 Communication.

2. Confirm that there are no suitable alternative goods/services available from another vendor, thereby establishing the noncompetitive nature of the item to be purchased. Identify the steps taken to determine that the goods/services being purchased are the only goods/services that will meet the program’s particular needs, i.e. professional opinions/correspondence, trade publications, trade shows, visits to or correspondence with other entities which have procured the same goods/services, site visitations, proprietary design requires for existing systems/software/equipment, etc.

The MESB has previously conducted two resiliency courses/training for PSAP telecommunicators, including the most recent training (2023) which was developed with assistance from the metro area PSAPs. Both trainings were purchased with contractors selected via competitive requests for proposal in 2020 and 2022. After the 2023 training, the PSAPs provided feedback that the Situational Awareness for Communication Professionals training from Blue Ethos would be the most appropriate training for them.

Metropolitan Emergency Services Board
Single/Sole Source Procurement Justification

3. Will this purchase tie the MESB to a particular vendor for future purchases? Consider maintenance which can only be performed by this vendor, will additional like items be required/needed in the future to match this purchase.

Additional training may be required. The current grant will fund this training for approximately 690 of the region's 850 telecommunicators. If additional grant funds are received in the future to train the remaining telecommunicators, an additional contract with Blue Ethos may be needed.

4. Please initial here, indicating no other vendor can provide the same or a similar product/service. RJ

Attach any other documentation which helps make the determination that a single/sole source purchase is justified.

I, Richard Jacobson, am aware that Minnesota statutes and Uniform Guidance require procurements to be competitively bid wherever practicable. The preceding statements are complete and accurate, based on my professional judgement and investigations. I also certify that no personal advantage will accrue to me or any member of my immediate family resulting from this procurement.

Richard Jacobson

Executive Director Signature: _____

Jill Rohret

Printed Name: Jill Rohret

Date: 6/4/2024

Contract Number (when assigned):

Blue Ethos Specialized Training

Situational Awareness for Communication Professionals



Purpose Course Overall Learning Goal:

To help Communication Professionals understand how to develop and maintain situational awareness and resiliency while working in high-stress, high-consequence, time-compressed environments.

To help Communication Professionals identify opportunities for improving decision-making outcomes and show them how to implement strategies to help members enhance critical thinking and resilient problem-solving skills.

To explain what the mind and body go through in high-stress, high-consequence periods of high vulnerability. Lessons will be taught on how to cope with the aftermath while building resiliency. This will help Communication Professionals cope with a serious incident.

We will also include the following.

- De-escalation tactics
- What happens to the brain under stress

Student Description:

This course is intended for Communication Professionals.

Time:

The familiarization, speaking on the topic, should take approximately 4 hours total. The time will be spent speaking in the classroom.

Method of Instruction:

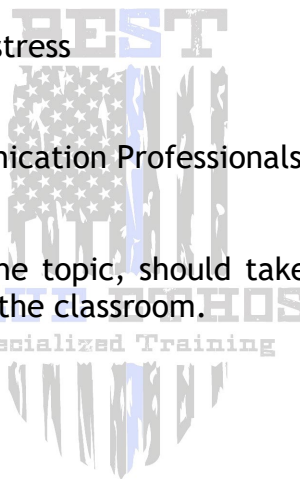
Lecture and PowerPoint

Instructional Aids:

- ✓ Laptop and Projector Screen

Instructors:

Drew Moldenhauer
Richard Webb
Jerad Dixon



Specific Learning Objectives:

- Understanding what 'complacency' is and how we can avoid it as Communication Professionals
- Understanding how we train to fail as Communication Professionals and how we can prevent that in the future and build resiliency.
- Tips for how to incorporate Situational Awareness into training as Communication Professionals

- Understanding how human error occurs from:
 1. Slips in judgment -Inadvertently doing something different than what you intended to do.
 2. Lapses in memory -Forgetting to do something or losing your train of thought in the middle of a task.
 3. Flawed decision making -Doing the wrong thing while believing it was the right thing to do.
 4. Human error can happen to anyone at any time, even your most experienced and most well-trained members.

- Situational awareness (SA) barriers flaw and impact the (recurring) three-step SA development process:
 1. Perception -Gathering intel about what is happening (size-up).
 2. Understanding -Comprehending the meaning of the intel(sense-making).
 3. Prediction -Anticipating the outcome of future events (visioning).
 4. Situational awareness is the foundation for dynamic decision making.

- Dynamic decision making involves making high-stress decisions that are:
 1. High-risk-The decision-making environment is very hazardous.
 2. High-consequence-Decision errors can cause catastrophic outcomes.
 3. Time-compressed -Quick decisions are essential due to rapidly changing condition.
 4. Dynamic decision makers usually only get one chance to get it right.

Blue Ethos Specialized Training

Situational Awareness for Survival Timeline

Day 1 Hours

4 hour block of time

- Drew Moldenhauer

- Explanation of the definition of Situational Awareness and the foundations of Perception, Understanding, and Prediction
- Explanation of how to build resiliency
- Explanation of "How we train to fail"
- Explanation of our intuition and how that can assist us in our understanding.
- Explanation of how we can use situational awareness in our training.
- Explanation of how stress changes brain function (our rational thinking diminishes) (Primal and hereditary instincts kick in)
- Explanation of the following Situational Awareness barriers we find specific for Communication Professionals and how they can affect our decision-making;
 - o Multi-tasking
 - o Sensory Conflict
 - o Task Fixation
 - o Confabulation
 - o Short-term memory overload
 - o Time distortion
 - o Auditory Exclusion
 - o Sensory Domination
 - o Tunneled Senses
 - o Pre-arrival lens
 - o Complacency
 - o Stress Transference
- Exercises will be administered to the audience to participate in, showing how these barriers will affect them in their job as Communication Professionals.

-Sergeant Rich Webb and Sergeant Jerad Dixon

- True story of an officer-involved shooting by Sergeant Rich Webb and Sergeant Jerad Dixon and how they built resiliency during this incident.
- Explanation of how Situational Awareness and some of the roadblocks play into this shooting, as well as lessons learned with the Communication Professionals during this incident.
- Explanation of “Complacency” and how to avoid it during a high-stress incident.
- Explanation of how we can use situational awareness in our training by Sergeant Rich Webb and Sergeant Jared Dixon.
- The aftermath and ways to cope with a high-stress incident by Sergeant Rich Webb and Sergeant Jerad Dixon.
- Sergeant Rich Webb and Sergeant Jared Dixon's story of resiliency





Business Owner and Master Instructor, College Professor, Police Officer, Keynote and International Speaker on Situational Awareness, Active Threat Preparedness, and Emotional Wellness for First Responders.

DREW MOLDENHAUER BIO

Drew Moldenhauer is the Owner and Master Instructor of Blue Ethos Specialized Training. He is an international speaker and has spoken at several conferences on various topics.

Drew has 16+ years of Law Enforcement Officer experience with two police organizations in Minnesota. He has held titles in his tenure: Active Shooter Instructor, Use of Force Instructor, Crisis Intervention Team (CIT) Instructor, and Field Training Officer. He is currently a full-time licensed police officer who works with the City of Osseo Police Department.

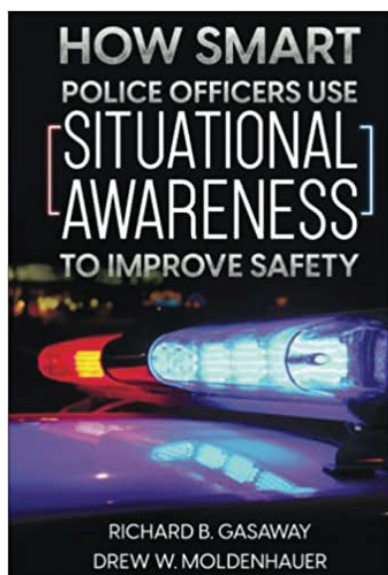
He holds a Master's Degree of Science in Public Safety Executive Leadership from St. Cloud State University. He is an Adjunct Professor at Hamline University, Concordia St-Paul University, Metropolitan State University, Normandale Community College, and Hennepin Technical College. He just finished a year of full-time teaching at Bemidji State University. He teaches various classes and is active in teaching at the police academy.



Drew recently co-authored his first book, *How Smart Police Officers Use Situational Awareness to Improve Safety*, with Dr. Richard Gasaway. Some of his articles have been posted to Police1 and Officer.com.

He has provided training to numerous manufacturing corporations, clinics, daycares, schools, and associations.

Drew Moldenhauer has and will always professionally conduct himself. He has a lot of experience and will provide you and your team with quality training.



CONFERENCE PRESENTATIONS

- Institute on Violence Abuse and Trauma: **2023**
Emotional Wellness and coping with trauma for First Responders
Honolulu, HI
- Midwest Police and Security Conference: **2023**
Situational Awareness for Survival
Tinley Park, IL

MY TEACHING EXPERIENCE

○ Assistant Professor of Criminal Justice – Bemidji State University 2022 - 2023

- Courses: Introduction to Criminal Justice and Society, Criminology and Delinquency
- D2L- LMS

○ Full-time Law Enforcement Teacher – STEP High School, Anoka-Hennepin Schools 2018 - Present

- Courses: History of Law Enforcement, Bill of Rights, Victims and Domestic Violence, Mental Health, Community Policing, Criminal Law
- Share articulation agreement with Alexandria and Normandale Community Colleges

○ Adjunct Sociology Faculty – Hamline University, St. Paul 2021 - Present

- Courses: Juvenile Justice (online using Canvas)

○ Adjunct Sociology Faculty – Metropolitan State University, Minneapolis/St. Paul 2020 - Present

- Courses: Juvenile Justice (online using D2L)

○ Adjunct Sociology Faculty – Normandale Community College, Bloomington 2020 - Present

- Adjunct Faculty: Juvenile Justice, Intro to Criminal Justice, and Corrections (both in-person and online classes using D2L)

○ Adjunct Criminal Justice Faculty – Concordia - St. Paul University, St. Paul 2019 - Present

- Courses: Constitutional Law and Criminology (online using Blackboard)

○ Law Enforcement Training Center Instructor – Hennepin Technical College 2018 - Present

- Courses: Mental Health, Stress Management, and In-Progress (primary instructor)
- Provide scenario feedback to Law Enforcement students

○ Program Assistant - Law Enforcement Training Center, Hennepin Technical College 2018 - Present

- Role-play and assist Law Enforcement faculty with classroom related programs
- Provide scenario feedback to students

○ Crisis Intervention Team Instructor/Coach – Barbara Schneider Foundation 2017 - Present

- Instruct De-Escalation classes to police, corrections, and nursing staff
- Educate students on mental health issues and how to deal with people in crisis
- Oversee scenarios and provide feedback to students

○ Instructor – Initial Defense Custom Training, Coon Rapids, MN 2017 - Present

- Teach report writing and interview techniques to students
- Operate F.A.T.S. machine

○ Police Officer Instructor – Ramsey Police Department, MN 2010 - 2018

- Courses: Use of Force, Active Shooter
- Prepare, develop, and present lesson plans following Police Officer Standards and Training (POST) guidelines.

MY WEB ARTICLES

Blue Line

- Increasing safety on the street: How smart police officers use situational awareness to improve safety - Blue Line

Police 1

- How Smart Police Officers Use Situational Awareness to Improve Safety
- How meta-awareness can inform and maintain situational awareness

Officer.com

- Tips for Improving Situational Awareness Through Training

Newspaper articles

- PRESS: Osseo officer writes the book on situational awareness

Bemidji State News

- Moldenhauer's New Book Focuses on Law Enforcement Safety

Law Enforcement Today: Radio Show and Podcast

- Law Enforcement Today Podcast Moldenhauer

TESTIMONIAL



**KARI
MORRISSEY**

911 Assistant Director
Anoka County
Dispatch

This training exceeded our expectations for our 9-1-1 Emergency Communications Center. The training shows how stress can impact decision making skills and emphasized the importance of due diligence on every call. Those of us in 9-1-1 paint the picture for responders to enable them to better prepare for the call that we dispatch them too. The training highlights the importance of the role of 9-1-1 Telecommunicators in the public safety field. I highly recommended this training.





METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 7A. Approval of Sole Source
Justification for Patient Monitoring System
Presenter: Hayes

RECOMMENDATION

Staff recommend the Board approve the sole source justification for the replacement of the current patient vitals monitors located on the Mobile Incident Response (MIR) bus and the portables loaned to metro region agencies.

BACKGROUND

For 15 years, the MESB maintained patient vital sign monitors within the MIR bus as well as a portable set to be used on deployments of EMS partners. The monitors are utilized for patient care when the MIR bus is operating and utilized throughout a given year at many events within the metro region.

ISSUES & CONCERNS

The current monitors need to be replaced and the software utilized to run the monitors is no longer supported by the manufacturer. The monitors are at the end of their life cycle based on the types of operational uses seen by MESB staff.

The MESB issued a Request for Proposals on May 20, 2024; no responses were received.

The sole source justification allows staff to replace the current monitors with to allow for multiple patient monitoring through an iPad and or computer. The total cost is \$74,423.08.

FINANCIAL IMPACT

No direct cost to MESB. EMS relief grants will fund the project on a reimbursement basis.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL

METROPOLITAN EMERGENCY SERVICES BOARD

Single/Sole Source Procurement Justification Form

Single/Sole source purchases are only justified if:

1. the item/service is only available from a single source (which must be documented);
2. when using federal grant dollars, is authorized by the awarding federal agencies in response to a written request from the MESB; or
3. competition is determined to be inadequate or unavailable.

It should be noted that past relationships or local proximity are not factors in a sole source justification.

When requesting a single/sole source purchase, this form must be completed and approved by the Executive Director. This form is required for purchases exceeding \$25,000; the form is optional for purchases less than \$25,000. The purpose of the form is to demonstrate why it is impractical or impossible to seek or obtain competitive bids for a purchase.

Metropolitan Emergency Services Board
Single/Sole Source Procurement

1. Description of Product/Service:
Patient Vitals Monitoring System
 2. Vendor: Athena GTX
 3. Est. Amount of Purchase (\$): \$74,423.08 Contract Period: July 2024- October 2024
 4. Is this for: 9-1-1 EMS Radio
- Staff Contact Name: Date:
Greg Hayes 6/26/24

Please answer each of the following:

1. Identify or describe the items to be purchased, noting if there is a copyright, patent or exclusive franchise held by the vendor for the items being purchased.

The MESB issued an RFP in May 2024 to collect quotes to replace the current patient vital signs monitors within the Mobile Incident Response bus as well as the portable event equipment.

The equipment is unique to this vendor and is not available through any other sources.

2. Confirm that there are no suitable alternative goods/services available from another vendor, thereby establishing the noncompetitive nature of the item to be purchased. Identify the steps taken to determine that the goods/services being purchased are the only goods/services that will meet the program's particular needs, i.e. professional opinions/correspondence, trade publications, trade shows, visits to or correspondence with other entities which have procured the same goods/services, site visitations, proprietary design requires for existing systems/software/equipment, etc.

An RFP for vendors was issued in May 2024 and MESB received zero responses. Through internet searches and reading reviews, staff was able to identify this vendor which meets the specifications published in the RFP.

Metropolitan Emergency Services Board
Single/Sole Source Procurement

3. Will this purchase tie the MESB to a particular vendor for future purchases?

MESB may need a maintenance agreement with this vendor. If additional monitors are needed in the future, purchases from this vendor may be required.

Staff plan to replace the units in the MIR bus as the event equipment. There are currently no other plans for additional equipment.

4. Please initial here, indicating no other vendor can provide the same or similar product/service. GCH

Attach any other documentation which helps make the determination that a single/sole source purchase is justified.

I, (signature) GREGORY C HAYES, am aware that Minnesota statutes and Uniform Guidance require procurements to be competitively bid wherever practicable. The preceding statements are complete and accurate, based on my professional judgement and investigations. I also certify that no personal advantage will accrue to me or any member of my immediate family as a result of this procurement.

Executive Director Signature:



Printed Name: Jill Rohret

Date: 7/1/24

Contract Number (when assigned):

5900 NW 86th Street, Suite 300
 Johnston, IA 50131
 Ph: 515.288.3360

QUOTE NUMBER: 2024-073
 DATE: June 26, 2024
 REGION CODE:
 EXPIRATION DATE: 30 Days
 TERMS: Net 30

Bill TO: Metropolitan Emergency Services Board
 Attn: Greg Hayes
 2099 University Ave West
 St Paul, MN 55104
 651-643-8378
ghayes@emsmn.org

SHIP TO: Metropolitan Emergency Services Board
 Attn: Greg Hayes
 2099 University Ave West
 St Paul, MN 55104
 651-643-8378
ghayes@emsmn.org

QTY	PART NO.	DESCRIPTION	UNIT PRICE	LINE TOTAL
8	500-0034-03	WVSM Ad Hoc/ BLE	\$ 3,749.00	\$ 29,992.00
1	550-0039-01	WVSM Data Cable	\$ -	\$ -
1	550-0030-01	iPad mini	\$ 534.99	\$ 534.99
1	550-0031-01	iPad mini Protective Case	\$ 74.99	\$ 74.99
			\$ -	\$ -
			\$ -	\$ -

Current Lead Time: 14 days

Please note that due to existing global circumstances and increased production demands, purchase orders are filled in the order they are received. Lead times may vary.

Form revised 12/11/2020
 Quotation prepared by: T. Brown, VP of Operations.
 This is a quotation on the goods named, subject to the conditions noted below:
 All duties and taxes will be paid by recipient.
 Payments made via credit card will be accessed a 3.5% additional fee.

To place an order, please send purchase order to sales@athenagtx.com
 or fax (515) 288-3394

Subtotal	\$	30,601.98
Shipping, Handling & Processing	\$	91.81
TOTAL	\$	30,693.79

THANK YOU FOR YOUR BUSINESS!

5900 NW 86th Street, Suite 300
 Johnston, IA 50131
 Ph: 515.288.3360

QUOTE NUMBER: 2024-074
 DATE: June 26, 2024
 REGION CODE:
 EXPIRATION DATE: 30 Days
 TERMS: Net 30

Bill TO: Metropolitan Emergency Services Board
 Attn: Greg Hayes
 2099 University Ave West
 St Paul, MN 55104
 651-643-8378
ghayes@emsmn.org

SHIP TO: Metropolitan Emergency Services Board
 Attn: Greg Hayes
 2099 University Ave West
 St Paul, MN 55104
 651-643-8378
ghayes@emsmn.org

QTY	PART NO.	DESCRIPTION	UNIT PRICE	LINE TOTAL
10	500-0034-03	WVSM Ad Hoc/ BLE	\$ 3,749.00	\$ 37,490.00
1	500-0025-03	Surge Case - Orange	\$ 5,499.00	\$ 5,499.00
1	550-0039-01	WVSM Data Cable	\$ -	\$ -
1	550-0030-01	iPad mini	\$ 534.99	\$ 534.99
1	550-0031-01	iPad mini Protective Case	\$ 74.99	\$ 74.99
			\$ -	\$ -
			\$ -	\$ -

Current Lead Time: 14 days

Please note that due to existing global circumstances and increased production demands, purchase orders are filled in the order they are received. Lead times may vary.

Form revised 12/11/2020
 Quotation prepared by: T. Brown, VP of Operations.
 This is a quotation on the goods named, subject to the conditions noted below:
 All duties and taxes will be paid by recipient.
 Payments made via credit card will be accessed a 3.5% additional fee.

To place an order, please send purchase order to sales@athenagtx.com
 or fax (515) 288-3394

Subtotal	\$	43,598.98
Shipping, Handling & Processing	\$	130.80
TOTAL	\$	43,729.78

THANK YOU FOR YOUR BUSINESS!



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 8A. Approval of Amendments to
Technical Operations Committees' Bylaws
Presenter: Rohret

RECOMMENDATION

The Executive Committee recommends the Board approve the amendment language to be added to each of the Technical Operations Committee's bylaws.

BACKGROUND

The Board has approved bylaws for each of its Technical Operations Committees (TOCs). The Board approved amendments to both the EMS and Radio TOC bylaws earlier in 2024.

The TOC bylaws have never contained a provision for how to amend the bylaws.

ISSUES & CONCERNS

The Executive Director recommends the Executive Committee review and approve the proposed draft amendment language to be include in each of the EMS, 9-1-1, and Radio TOC bylaws documents as Section 9 – Amendments.

The language was modeled after the Amendment section in the Board's bylaws.

FINANCIAL IMPACT

None to the MESB.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL

BY- LAWS
OF THE
METROPOLITAN EMERGENCY
SERVICES BOARD

9-1-1 TECHNICAL OPERATIONS COMMITTEE

SECTION 1: COMPOSITION

There shall be a 9-1-1 Technical Operations Committee (“Committee”) composed of no more than one representative and one designated alternate representative from each primary and secondary Public Safety Answering Point (PSAP) in the metropolitan region. The governing body of each PSAP, by resolution, shall appoint its representative to the ~~9-1-1 Technical Operations~~ Committee or the governing body of each PSAP shall, by resolution, designate an appointing authority to make representative appointments. The governing body or appointing authority may also choose to appoint an alternate representative. If alternate representatives are appointed, they shall have the same voting rights as the representative for whom they are appointed to serve as an alternate.

SECTION 2. CHAIR

The ~~9-1-1 Technical Operations~~ Committee shall recommend to the Chair of the Board at the annual organizational meeting of the Board a Chair of the ~~9-1-1 Technical Operations~~ Committee. The Chair of the Board shall appoint the Chair of ~~the 9-1-1 Technical Operations~~ Committee subject to the approval of the Board. The Chair shall preside at all meetings of the ~~911 Technical Operations~~ Committee and perform the usual duties of a Chair.

SECTION 3. VICE CHAIR

The ~~9-1-1 Technical Operations~~ Committee shall recommend to the Chair of the Board at the annual organizational meeting of the Board a Vice Chair of the Committee. The Chair of the Board shall appoint the Vice Chair of the ~~9-1-1 Technical Operations~~ Committee, subject to the approval of the Board. The Vice Chair shall perform the duties of the Chair in the absence of the Chair or in the event of his or her inability or refusal to act.

SECTION 4. POWER AND DUTIES

The ~~9-1-1 Technical Operations~~ Committee shall have the following powers and duties:

a. Present to the Board plans, operating standards, studies, and reports, prepared for the Board purposes and action and recommend to the Board, for adoption, such measures as are deemed necessary to enforce or carry out the powers and duties of the Board.

b. Monitor the installation and operations of the regional 9-1-1 system as required by the Board.

c. Prepare and submit to the Executive Director by May 1st of each year its recommendations for items to be included in the budget request to the Board for the following year.

d. Perform other such duties as may be prescribed by the Board.

SECTION 5. VOTING

Each member of the ~~9-1-1 Technical Operations~~ Committee may cast one vote on any motion before the ~~9-1-1 Technical Operations~~ Committee. A simple majority vote of the members present shall be required to pass any motion, provided there is a quorum. Voting can be either by voice or roll call provided that a roll call vote may be called for by any member of the ~~9-1-1 Technical Operations~~ Committee. Absentee or proxy voting is not permitted.

SECTION 6. MEETINGS

The ~~9-1-1 Technical Operations~~ Committee may provide, by resolution, the time and place for holding regular meetings of the ~~9-1-1 Technical Operations~~ Committee. Notice of regular meetings of the ~~9-1-1 Technical Operations~~ Committee shall be given to each member of the ~~9-1-1 Technical Operations~~ Committee at least five (5) days prior to such meeting, and, in all respects, shall comply with the provisions of the open meeting law. Special meetings of the ~~9-1-1 Technical Operations~~ Committee may be called by the Chair provided that at least three (3) days notice be given to each member of the ~~9-1-1 Technical Operations~~ Committee and otherwise comply with the provisions of open meeting law.

SECTION 7. QUORUM

The majority of the members designated by the appointing authorities shall constitute a quorum.

SECTION 8. ATTENDANCE

~~9-1-1 Technical Operations~~ Committee members or their alternates are expected to regularly attend the meetings. In the event that either a regular member, or their designated alternate representative, fails to attend at least 75% of the regular committee meetings held in any calendar year, that member's appointing authority will be notified and given an opportunity to appoint a new member and/or designated alternate.

SECTION 9. AMENDMENTS

Amendments to these Bylaws may be proposed by any representative on the Committee. All proposed amendments shall be submitted in writing to each representative on the Committee at least fifteen (15) days prior to a meeting of the [EMS, 9-1-1, Radio] TOC, at which time the amendment(s) is/are to be considered. A statement explaining the purpose and effect of the proposed amendment(s) shall be attached to the proposed amendment(s). Amendments shall be considered at a regular

meeting of the Committee. A two-thirds affirmative vote of the full membership of the Committee is required for approval of amendments.

EMS BYLAWS
OF THE
METROPOLITAN EMERGENCY SERVICES BOARD (MESB)
METRO REGION EMS TECHNICAL OPERATIONS COMMITTEE

SECTION 1: COMPOSITION

There shall be an MESB Emergency Medical Services Technical Operations Committee (EMS TOC). Unless otherwise specified below, the EMS TOC shall be composed of one representative and one alternate from each of the following organizations/associations in the Metro Region:

- Each licensed provider of ALS or BLS ground ambulance or Critical Care Transport/ Helicopter Response has a PSA or scheduled operations within the Metro Region
- Fire first responders from each of the cities of the first class
- Fire first responder appointed by Metro Chief Fire Officers Association
- Law enforcement first responder appointed by the Minnesota Chiefs of Police Association from the ten-county metro region
- Public health representative appointed by the Metro Local Public Health Association. e
- Each county representing the MESB may appoint a primary and alternate from their local county.
- Ambulance medical director, as defined in Minn. Stat. § 245F.02 subd. 13, representing appointed by the MDSAC of the EMSRB representing East and West services.:
- East Medical Resource Control Center (MRCC)
- West Medical Resource Control Center (MRCC)
- Metro Region Health Care Preparedness Coordinator (RHPC)
- Chair of the EMS Emergency Preparedness Subcommittee, or designee.

The Emergency Medical Services Regulatory Board (EMSRB) may appoint a representative to fill a non-voting seat on the committee.

The governing bodies of each member of the MESB and of the organizations/associations listed above shall appoint representatives and alternates to the EMS TOC, according to its governing documents and/or processes. Alternates shall have the same voting rights as the representative for whom they are appointed to serve as an alternate, during their participation as an alternate.

For the purposes of the EMS TOC, the Metro Region consists of representatives from each county member of the MESB.

An agency may change representatives or alternates at any time according to its appointment process, provided the new representatives/alternates meet the membership requirements.

Agencies choosing to submit representatives shall be counted when calculating the quorum necessary to conduct business (see Section 7); agencies which do not submit representatives shall not be included in determining quorum (see Section 8).

By the December meeting of odd-numbered calendar years, at which regular business transactions are conducted, the EMS TOC shall nominate and vote on a Chair and Vice Chair out of the existing representatives. The Chair and Vice Chair will be approved by the MESB at its annual January organizational meeting. The Chair and Vice Chair are considered to be the executive officers of the EMS TOC.

Each executive officer approved by the MESB shall serve for a period of two years, starting in January after approval by the MESB, and shall be eligible for re-election for successive two-year terms.

In the event the Chair resigns prior to the end of the term of office, the Vice Chair will assume the Chair position for the remainder of the term and a special election for Vice-Chair will occur at the next meeting of the EMS TOC. In the event the Vice Chair assumes the Chair position as outlined above or resigns prior to the end of the term of office, a special election to fill the position will take place at the next meeting of the EMS TOC.

SECTION 2. CHAIR

The EMS TOC shall recommend to the MESB at its annual January organizational meeting a Chair of the EMS TOC. The EMS TOC Chair shall preside over meetings of the EMS TOC and perform the usual duties of the Chair. The Chair shall attend meetings of the MESB upon request.

SECTION 3. VICE CHAIR

The EMS TOC shall recommend to the MESB at its annual January organizational meeting a Vice Chair of the Committee. The Vice Chair shall perform the duties of the Chair in the absence of the Chair or in the event of their inability or refusal to act.

SECTION 4. POWER AND DUTIES

The purpose of the EMS TOC is to support EMS agencies within the Metro Region by:

1. Providing an informational network for EMS agencies
2. Encouraging decisions and planning to achieve greater levels of systems interoperability
3. Promoting best practices to improve quality of care
4. Pursuing strategic grant opportunities for the metro EMS system
5. Advising the MESB EMS Coordinator and the MESB on matters of EMS policy, procedure, and technology
6. Promoting the sharing of resources, best practices, standards, and policies.
7. May submit a recommendation to the Governor's Office for the Metro Region EMS representative to the EMSRB Board.

The EMS TOC shall have the powers necessary and appropriate to effectively carry out the objectives above and the directives of the MESB. The EMS TOC shall recommend to the MESB those actions that are needed for the coordination and improvement of emergency medical services within the Metro Region. The EMS TOC shall perform other such duties as may be prescribed by the MESB, including:

1. Developing a work plan for the EMS activities required in Minn. Stat. 144E.50, subd. 5, or subsequently amended for state funding:
 - a. Personnel training
 - b. Transportation coordination
 - c. Public safety agency cooperation
 - d. Communications system maintenance and development
 - e. Public involvement
 - f. Health care facilities involvement

- g. System management
2. Reviewing and approving metro EMS-targeted grant requests prior to their submission for MESB approval.
3. Recommending EMS items for review and approval by the MESB.

All meetings of the EMS TOC shall be held in accordance with the Minnesota Open Meeting Law, Minn. Stat. Chapter 13D.

SECTION 5. VOTING

Each member of the EMS TOC may cast one vote on any motion before the committee. A simple majority vote of the members present shall be required to pass any motion. Voting can be either by voice or roll call provided that a roll call vote may be called for by any member of the EMS TOC. Absentee or proxy voting is not permitted, except as authorized by an alternate as described below.

The designated alternate representative for each member may vote on behalf of the primary representative in the event the primary representative is unable to attend the meeting, but in no event will any individual member or designated representative be entitled to more than one vote.

SECTION 6. MEETINGS

The EMS TOC shall agree to a time and place for holding regular meetings of the EMS TOC; notice of regular meetings shall be given to each member of the EMS TOC at least five days prior to such meeting.

Special meetings of the EMS TOC may be called by or at the request of the Chair, or in the Chair's absence the Vice Chair, or any two members provided that at least three days' notice be given to each member of the Committee and otherwise comply with provisions of the Minnesota Open Meeting Law.

SECTION 7. QUORUM

The presence of 33% of members of the EMS TOC shall constitute a quorum for the transaction of business at any noticed meeting.

SECTION 8. ATTENDANCE

EMS TOC members or their alternates must attend no less than 50% of all meetings held in a calendar year. Individuals representing agencies who will need to miss a meeting shall notify the MESB to help pre-track quorum. If an eligible agency holding a voting seat on the EMS TOC does not meet the minimum attendance requirement, the agency's membership will be changed to non-voting status until the minimum attendance requirement is met, at which time, the agency's membership will be automatically reinstated to full voting status.

SECTION 9. AMENDMENTS

Amendments to these Bylaws may be proposed by any representative on the EMS TOC. All proposed amendments shall be submitted in writing to each representative on the EMS TOC at least fifteen (15) days prior to a meeting of the EMS TOC, at which time the amendment(s) is/are to be considered. A statement explaining the purpose and effect of the proposed amendment(s) shall be attached to the proposed amendment(s). Amendments shall be

considered at a regular meeting of the EMS TOC. A two-thirds affirmative vote of the full membership of the EMS TOC is required for approval of amendments.

BYLAWS
OF THE
METROPOLITAN EMERGENCY SERVICES BOARD (MESB)
EMS TECHNICAL OPERATIONS COMMITTEE (TOC)
EXECUTIVE COMMITTEE

SECTION 1: COMPOSITION

The EMS TOC Executive Committee shall be composed of:

- Chair of the EMS TOC
- Vice Chair of the EMS TOC
- Chair of the EMS Emergency Preparedness Subcommittee
- Vice Chair of the EMS Emergency Preparedness Subcommittee
- A public health representative who serves on the EMS TOC, and is approved by the EMS TOC.

No alternates are allowed on the EMS TOC Executive Committee.

SECTION 2. CHAIR

The Chair of the EMS TOC shall also serve as the Chair of the EMS TOC Executive Committee. The Chair shall preside over meetings of the EMS Executive Committee and perform the usual duties of a Chair.

SECTION 3. VICE CHAIR

The Vice Chair of the EMS TOC shall also serve as the Vice Chair of the EMS TOC Executive Committee. In the absence of the Chair, or in the event of the Chair's inability or refusal to act, the Vice Chair shall perform the duties of the Chair.

SECTION 4. POWER AND DUTIES

The purpose of the EMS TOC Executive Committee is to improve emergency medical services within the Metro Region. The EMS TOC Executive Committee may:

1. Ensure the work of all Subcommittees and the EMS TOC are coordinated and progress in a timely manner.
2. Collaborate with MESB staff to develop agendas for, and prepare minutes from, EMS TOC and EMS TOC Executive Committee meetings.
3. Work with MESB staff to assure attendance and quorum requirements are enforced.
4. Monitor financial reports for revenues and expenditures.
5. Authorizes activation of the regional resources for major planned and unplanned events and incidents.

The EMS TOC Executive Committee shall have the powers necessary and appropriate to effectively carry out this work.

All meetings of the EMS TOC Executive Committee shall be held in accordance with the Minnesota Open Meeting Law, Minn. Chapter 13D.

SECTION 5. VOTING

Each member of the EMS TOC Executive Committee may cast one vote on any motion before it. A simple majority vote of the members present shall be required to pass any motion.

SECTION 6. MEETINGS

The EMS TOC Executive Committee shall agree to a time and place for holding regular meetings; notice of regular meetings shall be given to each member of the Committee at least five days prior to such meeting.

Special meetings of the Committee may be called by or at the request of the Chair, or in the Chair's absence the Vice Chair, or any two members provided that at least three days' notice be given to each member of the Committee and otherwise comply with provisions of the Minnesota Open Meeting Law.

SECTION 7. QUORUM

A simple majority of the total voting members of non-vacant seats of the Committee shall constitute a quorum for the transaction of business at any meeting of the EMS TOC Executive Committee.

SECTION 8. ATTENDANCE

EMS TOC Executive Committee members must attend no less than seventy-five percent (75%) of all meetings held in a calendar year. Individuals who will need to miss a meeting shall notify the MESB to help pre-track quorum. If an Executive Committee member does not meet the minimum attendance requirement, the member will be replaced at the next EMS TOC meeting following the failure of that member to meet the attendance requirement.

SECTION 9. AMENDMENTS

Amendments to these Bylaws may be proposed by any representative on the EMS TOC Executive Committee. All proposed amendments shall be submitted in writing to each representative on the EMS TOC Executive Committee at least fifteen (15) days prior to a meeting of the EMS TOC Executive Committee, at which time the amendment(s) is/are to be considered. A statement explaining the purpose and effect of the proposed amendment(s) shall be attached to the proposed amendment(s). Amendments shall be considered at a regular meeting of the EMS TOC Executive Committee. A two-thirds affirmative vote of the full membership of the EMS TOC Executive Committee is required for approval of amendments.

BYLAWS
OF THE
METROPOLITAN EMERGENCY SERVICES BOARD (“MESB”)
EMS TOC EMERGENCY PREPAREDNESS SUBCOMMITTEE

SECTION 1: COMPOSITION

The EMS TOC Emergency Preparedness Subcommittee (“Subcommittee”) shall be composed of representatives appointed by the EMS TOC according to the following:

- ALS/BLS EMS providers – eight representatives
- Fire service – one representative
- Law enforcement – one representative
- East MRCC – one representative
- West MRCC – one representative
- Medical Director from the region- one representative

By January 5th of even-numbered years, agencies eligible for representation may, at their option, nominate a representative and alternate according to their appointment processes to the ~~EMS Emergency Preparedness~~ Subcommittee. Agency nominations must certify that the individual or group making the nomination has the authority to do so. Alternates shall have the same voting rights as the representative for whom they are appointed to serve as an alternate, during their participation as an alternate.

Nominations will be reviewed by the EMS TOC Executive Committee by February 15th of even-numbered years and submitted to the EMS TOC for approval at its March quarterly meeting.

An EMS Licensed Provider agency may change representatives and/or alternates at any time, provided the new representatives/alternates meet the membership requirements and are approved by the EMS TOC.

Resignation of a non-EMS Licensed Provider seat creates a vacancy which will be filled by the appointment of a representative from a member agency made by the Executive Committee.

Agencies choosing not to nominate representatives shall not be counted when calculating the quorum necessary to conduct business (see Section 7).

Appointments will begin on April 1 of even-numbered years and shall terminate March 31 of the following even-numbered year.

At the first Subcommittee meeting following appointments beginning April 1 at which regular business transactions are conducted, there shall be elected from within the membership of the Subcommittee a Chair and a Vice Chair. Each officer elected shall serve for a period of one year and shall be eligible for re-election for successive one-year terms.

SECTION 2. CHAIR

The Chair shall preside at ~~-meetings of the EMS Emergency Preparedness~~ Subcommittee and shall perform duties as prescribed by the ~~EMS Emergency Preparedness~~ Subcommittee from time-to-time and as approved by the EMS TOC and the MESB.

SECTION 3. VICE CHAIR

In the absence of the Chair, or in the event of the Chair's inability or refusal to act, the Vice Chair shall perform the duties of the Chair.

SECTION 4. PURPOSE, POWERS AND DUTIES

The purpose of the ~~Metro Region EMS Emergency Preparedness~~ Subcommittee is to support metro EMS agencies through collaborative effort with MESB representatives. This Subcommittee may:

1. Develop and maintain a work plan for emergency preparedness, for recommendation to EMS TOC.
2. Promote the exchange of information, experience and concepts related to operations.
3. Encourage decisions and planning to achieve greater levels of systems interoperability among agencies, jurisdictions and public safety disciplines.
4. Promote operational best practices as a means to improve quality.
5. Review and recommend policy procedures, standards, and best practices for EMS providers to both the MESB and the Minnesota Emergency Medical Services Regulatory Board (EMSRB).
6. Coordinate emergency response strategies and tactics for major incidents and events through the Metro Region EMS Emergency Operations Center, in collaboration with local Unified Command, as well as other emergency operations centers or coordination centers.
7. Provide assistance with mitigation, preparedness, response, and recovery activities.
8. Develop plans for the distribution of regional assets and maintaining inventories.
9. Provide guidance and planning for the use of accepted EMS-related grant funds.
10. Advise the MESB EMS Coordinator and the MESB EMS TOC on matters of policy, procedure and technology.

The ~~EMS Emergency Preparedness~~ Subcommittee shall have the powers necessary and appropriate to effectively carry out the directives of the EMS TOC and the MESB Board.

The ~~EMS Emergency Preparedness~~ Subcommittee shall perform other such duties as may be prescribed by the Board.

The ~~EMS Emergency Preparedness~~ Subcommittee shall not exercise independent authority or powers without specific direction and approval of the EMS TOC and the MESB, beyond those in its work plan.

~~EMS Emergency Preparedness~~ Subcommittee members shall not present themselves as representing the ~~EMS Emergency Preparedness~~ Subcommittee, EMS TOC, or MESB views without prior consent of the ~~EMS Emergency Preparedness~~ Subcommittee, EMS TOC, or the MESB.

SECTION 5. VOTING

Each member of the ~~EMS Emergency Preparedness~~ Subcommittee may cast one vote on any motion before it. A simple majority vote of the members present shall be required to pass any motion.

The designated alternate representative for each member may vote on behalf of the member in the event the member is unable to attend the meeting, but in no event will any individual member or designated representative be entitled to more than one vote. Absentee or proxy voting is not permitted.

SECTION 6. MEETINGS

The ~~EMS Emergency Preparedness~~ Subcommittee shall agree to a time and place for holding regular meetings; notice of regular meetings shall be given to each member of the Subcommittee at least five days prior to such meeting.

Special meetings of the Subcommittee may be called by or at the request of the Chair, or in the Chair's absence, the Vice Chair, or any two members provided that at least three days' notice be given to each member of the Subcommittee.

All meetings of the ~~EMS Emergency Preparedness~~ Subcommittee shall be held in accordance with the Minnesota Open Meeting Law, Minn. Chapter 13D.

SECTION 7. QUORUM

A simple majority of the total members of non-vacant seats of the ~~EMS Emergency Preparedness~~ Subcommittee shall constitute a quorum for the transaction of business at any meeting of the ~~EMS Emergency Preparedness~~ Subcommittee.

SECTION 8. ATTENDANCE

~~EMS Emergency Preparedness~~ Subcommittee members or their alternates must attend no less than seventy-five percent (50%) of all meetings held in a calendar year. Individuals representing agencies who will need to miss a meeting shall notify the MESB to help pre-track quorum. Failure to meet this requirement will be treated as resignation of the seat.

SECTION 9. AMENDMENTS

Amendments to these Bylaws may be proposed by any representative on the Subcommittee. All proposed amendments shall be submitted in writing to each representative on the Subcommittee at least fifteen (15) days prior to a meeting of the Subcommittee, at which time the amendment(s) is/are to be considered. A statement explaining the purpose and effect of the proposed amendment(s) shall be attached to the proposed amendment(s). Amendments shall be considered at a regular meeting of the Subcommittee. A two-thirds affirmative vote of the full membership of the Subcommittee is required for approval of amendments.

BY-LAWS
OF THE
METROPOLITAN EMERGENCY SERVICES BOARD
RADIO TECHNICAL OPERATIONS COMMITTEE

SECTION 1. COMPOSITION

There shall be a Radio Technical Operations Committee (“Committee”) composed of one representative from each party to the MESB Joint Powers Agreement (“Agreement”). Additional seats will be awarded to:

The Metropolitan Council.
The Metropolitan Airports Commission.
The Minnesota State Fire Chiefs Association.
Metro Region EMS.

Further, there will be an additional seat designated by the Board to represent other system users that are not represented by the one of the entities listed above.

The governing body of each member to the Agreement, by resolution, and the organizations/association listed above shall appoint its representatives and alternates to the Committee; or the governing body of each party to the Agreement shall by resolution designate an appointing authority to make representative and alternates appointments. Alternates shall have the same voting rights as the representative for whom they are appointed to serve as an alternate, in the representative’s absence.

SECTION 2. COMMITTEE CHAIR

The Committee shall recommend to the Chair of the Board at the annual organizational meeting of the Board a Committee Chair. The Chair of the Board shall appoint the Committee Chair subject to the approval of the Board. The Committee Chair shall preside at all Committee meetings and perform the usual duties of a chair.

SECTION 3. COMMITTEE VICE CHAIR

The Committee shall recommend to the Chair of the Board at the annual organizational meeting of the Board a Committee Vice Chair. The Chair of the Board shall appoint the Committee Vice Chair, subject to the approval of the Board. The Committee Vice Chair shall perform the duties of the Committee

Chair in the absence of the Chair or in the event of his or her inability or refusal to act.

SECTION 4. POWER AND DUTIES

The Committee shall have the following powers and duties:

a. Present to the Board plans, standards, studies, and reports, prepared for the Board and recommend to the Board, for adoption, such measures as are deemed necessary to enforce or carry out the powers and duties of the Board.

b. Monitor the installation and operations of the ARMER system as required by the Board.

c. Prepare and submit to the Board's Executive Director by May 1st of each year its recommendations for items to be included in the budget request to the Board the following year.

d. To make recommendations to the Board for primary and alternate appointments to the following SECB committees and subcommittees/workgroups: Land Mobile Radio, Interoperability, Wireless Broadband and Applications; and COMU and STR workgroups.

e. Perform other such duties as may be prescribed by the Board.

SECTION 5. VOTING

Each member of the Committee may cast one vote on any motion before the Committee. A simple majority vote of the members present shall be required to pass any motion. Voting can be either by voice or roll call provided that a roll call vote may be called for by any member of the Committee. Absentee or proxy voting is not permitted, except as permitted by a designated alternate in a representative's absence.

SECTION 6. MEETINGS

The Committee may provide, by resolution, the time and place for holding regular meetings. Notice of regular meetings shall be given to each Committee member at least five (5) days prior to such meeting, and, in all respects, shall comply with the provisions of Minnesota's Open Meeting Law, Minnesota Statutes Chapter 13D. Special meetings of the Committee may be called by the Committee Chair provided that at least three (3) days' notice be given to each member and the meeting complies with the provisions of Open Meeting Law.

SECTION 7. QUORUM

The majority of the Committee members designated by the appointing authorities shall constitute a quorum.

SECTION 8. ATTENDANCE

Committee members or their alternates must attend no less than seventy-five percent (75%) of all meetings held in one (1) calendar year. Any member that does not abide by the minimum meeting requirements will be asked to appoint a different representative to the Committee.

SECTION 9. AMENDMENTS

Amendments to these Bylaws may be proposed by any representative on the Committee. All proposed amendments shall be submitted in writing to each representative on the Committee at least fifteen (15) days prior to a meeting of the Committee, at which time the amendment(s) is/are to be considered. A statement explaining the purpose and effect of the proposed amendment(s) shall be attached to the proposed amendment(s). Amendments shall be considered at a regular meeting of the Committee. A two-thirds affirmative vote of the full membership of the Committee is required for approval of amendments.



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 8B. Approval of the 2025 Operational Budget
Presenter: Rohret

RECOMMENDATION

The Executive Committee recommends approval of the 2025 MESB Operational Budget.

BACKGROUND

Per the MESB Joint Powers Agreement, the Board must annually approve a budget and maximum assessments by August 1 of each year. In order to notify members of their maximum assessment for the following year, the Board must approve a budget, with a maximum assessment amount, at its July Board meeting.

In the past, the Board approved a preliminary budget in July, to meet the assessment notification requirements, and then approved a final budget by the end of the year. The final budget amount could not create an increase in the noticed assessments.

ISSUES & CONCERNS

Beginning with the 2016 budget, the MESB resumed this budget process; the Board grants preliminary budget approval annually in July, with final budget approval occurring in November, if any portion of the budget can be reduced. The July approval provides the maximum assessment amount for the following year. Approving the budget in this fashion allows staff to refine the budget throughout the year, prior to implementation, which is helpful in years when contracts are subject to RFP.

The 2025 operational budget contains increases due to changing resource needs, primarily related to 9-1-1, and general cost increases which are occurring in the economy today.

FINANCIAL IMPACT

See Issues and Concerns and attached 2025 Budget Notes.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL

Metropolitan Emergency Services Board

2025 Operational Budget Considerations

Budget

- 2025 budget reflects a 5% increase (\$178,696.00) in the operational budget (not including pass-through radio system expenses) from 2024. The 5% increase includes radio system expenses. Absent the pass-through radio expenses, the operating increase only is 3.95% (\$69,472) from the 2024 budget.
- Staff have worked to minimize any increases in assessments to member counties since 2016; MESB needs related to NG9-1-1 transition, particularly GIS data, are increasing.
- A 6.5% merit increase (\$66,429.00) for staff is included in the 2024 budget. Note: the 2024 Dakota County Merit Compensation Plan includes a 5.5% base increase for Meets Standards; 6.5% increase for Exceeds Standards; and a 7.5% increase for Greatly Exceeds Standards and Exceptional ratings. The 2024 Social Security Cost of Living Adjustment was 3.2%.
- In addition to the merit increase, the MESB hired a new staff member in 2024, making the MESB fully staffed. Overall, the salaries line increases by 4.95% (\$45,505.00).
- The benefits line reflects a 1.77% (\$5,649.00) increase; Dakota County recommends a 10% increase in health insurance benefits for budget purposes; in the recent past, the budgets included the 10% increase, but the increase was not actualized. Due to that, for 2025 a 5% increase was included. Additionally, benefits reflect actual 2024 benefit selections.
- Travel for Conferences includes minor adjustments, including one conference being zeroed out, resulting in a 3% decrease.
- Professional/Contract Services line is a 3% increase from 2024 (\$5,500.00), which includes a \$2.00/hour increase in IT costs and gradual shifting of some portion of our annual GeoComm cost into the operational budget.

- Rent is a 5% increase from 2023-2024, due to an anticipated rent increase in the 2025-2026 lease.
- Communications line increased 30% (\$6,725.00), which includes the cost of the MESB's WebEx subscription, website hosting, and internet connection services, as well as an increase in staff cell phone stipends to cover all staff due to continued partial remote work.
- Equipment increased 19% (\$2,200.00) to accommodate regular computer update cycle for one staff computer.
- Equipment maintenance decreased 11% (\$1,500.00) related to no longer requiring certain software from Intrado.
- Insurance increases 3% (2,000.00) to reflect increases in the general property & liability and workers' compensation insurance coverage.
- Board meeting expenses decreased by 7% to accommodate county policy changes relating to mileage & per diem payments.
- Contingency increased by 33% (\$4,000.00) to accommodate changes in HR consulting work.

Assessments

- As seen in the following materials, the budget increase creates a 4.26% (\$69,472) increase in assessments.
- For the 9-1-1 and Administrative areas, the anticipated MCIT insurance dividend was included to offset assessments. The amount of EMS reimbursement to the Board for overhead expenses is \$30,000.00. Staff included \$25,000.00 in anticipated interest and \$40,000.00 in retained earnings to lower assessments. On the Radio Administration side, \$20,000.00 in retained earnings and \$10,000.00 in interest was included to reduce assessments.
- The effect on the member entities of the increase in assessments ranges from an increase of \$1,205.00 for one member, to an increase of \$23,592.00 for the most populous member.

**Metropolitan Emergency Services Board
2025 DRAFT Budget Summary
(Excludes Radio System Expenses)**

2025 BUDGET SUMMARY - DRAFT

ACCOUNT	2024 Budget	2025 Administration	2025	
			Radio Administration	Dollar/Percentage Change
SALARIES				
Proposed merit increase	63,141	66,429	6,636	3,288 5.2%
MESB STAFF SALARIES	856,877	899,094	97,120	42,217 4.9%
MESB STAFF BENEFITS	319,943	325,592	25,784	5,649 1.8%
***** TOTAL SALARIES, BENEFITS	1,239,961	1,291,115	122,904	51,154 4.1%
TRNG/PROF'L DEVEL/TECH SEMINARS	10,025	10,025	1,375	- 0.0%
LOCAL TRAVEL	4,800	4,800	1,200	- 0.0%
***** TOTAL PERSONNEL COSTS	1,254,786	1,305,940	125,479	51,154 4.1%
Travel for Conferences	28,500	27,700	3,900	(800) -2.8%
Dues & Subscriptions	3,150	3,150	400	- 0.0%
Professional & Contractual Services	211,250	216,750	71,650	5,500 2.6%
Rent	23,124	23,817	4,203	693 3.0%
Communications	22,700	29,425	3,050	6,725 29.6%
Office Supplies	8,000	8,000	550	- 0.0%
Printing & copying	1,500	1,500	250	- 0.0%
Postage	500	500	100	- 0.0%
Equipment	11,450	13,650	1,950	2,200 19.2%
Equipment Maintenance	14,100	12,600	0	(1,500) -10.6%
Advertising and public information	1,650	1,650	250	- 0.0%
Insurance	66,500	68,500	55,000	2,000 3.0%
Other Operating Costs	3,000	3,000	1,000	- 0.0%
***** TOTAL OPERATING COSTS	395,424	410,242	142,303	14,818 3.7%
Audit	22,000	22,000	10,000	- 0.0%
Meeting Expenses	7,250	6,750	1,875	(500) -6.9%
Contingency	12,000	16,000	10,000	4,000 33.3%
***** TOTAL OTHER EXPENSES	41,250	44,750	21,875	3,500 8.5%
***** BUDGET (excluding Radio System Expenses)	1,691,460	1,760,932	289,657	69,472 4.1%
2025 Oper. Admin. Total	1,471,275			
2025 Radio Admin. Total			289,657	

Source of Funds	2025	2024
Interest revenue	35,000	15,000
Unspent previous year's earnings	60,000	80,000
Insurance Dividend	3,000	3,000
EMS rent, admin, office supplies, etc.	30,000	30,000
MMCD Shared	2,000	2,000
GIS Position funding from Investment Acct	0	0
Total from other sources	130,000	130,000
Funded from Assessments	1,630,932	1,561,460
Total all sources	1,760,932	1,691,460

ASSESSMENT SCHEDULE			Percentage Change Between 2024/2025
	DRAFT		
	2025 Assessment	2024 Assessment	
MEMBERS			
ANOKA	176,588	169,269	4.1%
CARVER	52,809	50,238	4.9%
CHISAGO	28,316	26,432	6.7%
DAKOTA	213,367	204,704	4.1%
HENNEPIN	585,015	561,422	4.0%
ISANTI	20,526	19,321	5.9%
RAMSEY	264,294	255,240	3.4%
SCOTT	74,031	70,681	4.5%
SHERBURNE	49,040	45,640	6.9%
WASHINGTON	131,663	124,940	5.1%
CITY OF MINNEAPOLIS	35,282	33,574	4.8%
TOTALS:	1,630,932	1,561,460	4.26%

2025 Budget Detail - DRAFT 5.28.24

	Administration	911	Radio	2025 detail	2025 Budget	2024 budget detail	2024 Budget	% Change	\$ Change
Salaries									
2025 Proposed MESB merit increases	32,207	27,586	6,636	66,429	66,429	63,141	920,018		
Executive Director	155,832			155,832		144,959			
Regional Radio Communications Coordinator			88,484	88,484		81,409			
911 Data Coordinator		104,900		104,900		97,581			
911 Manager		126,761		126,761		122,475			
Senior Administrative Assistant	64,274			64,274		69,572			
Financial Services Specialist	105,290			105,290		101,037			
GIS Specialist		69,523		69,523		64,487			
GIS Specialist		65,000		65,000		60,809			
EMS Coordinator	104,030			104,030		99,548			
Contingency eg. (fto payout)	8,000	5,000	2,000	15,000	899,094	15,000			
TOTAL SALARIES	469,633	398,770	97,120		965,523			4.95%	45,505
Benefits									
Executive Director	36,253			36,253		34,513	319,943		
Pollock Benefits (OPEB sgl coverage)	4,000			4,000		4,000			
Regional Radio Communications Coordinator			25,284	25,284		24,163			
911 Data Coordinator		40,670		40,670		37,203			
Eggimann Benefits (OPEB sgl coverage)		4,000		4,000		4,000			
911 Manager		32,425		32,425		41,082			
Senior Administrative Assistant	22,249			22,249		22,235			
MESB Financial Services Specialist	47,019			47,019		43,531			
GIS Specialist		32,625		32,625		32,213			
GIS Specialist		31,753		31,753		31,214			
EMS Coordinator	46,814			46,814		43,289			
Contingency eg. (HR administrative fees)	1,000	1,000	500	2,500		2,500			
TOTAL BENEFITS	157,335	142,473	25,784		325,592			1.77%	5,649
Training/Professional Development/Tech Seminars									
Executive Director	1,100			1,100		1,100	10,025		
Regional Radio Communications Coordinator			1,375	1,375		1,375			
GIS Specialist		1,000		1,000		1,000			
GIS Specialist		1,400		1,400		1,400			
911 Data Coordinator		1,650		1,650		1,650			
911 Manager		1,500		1,500		1,500			
Senior Administrative Assistant	1,000			1,000		1,000			
MESB Financial Services Specialist	1,000			1,000		1,000			
Total Training/Professional Development/Tech Seminars	3,100	5,550	1,375		10,025			0%	0
Local Travel									
Exec Director	750			750		750	4,800		
911 Manager		1,500		1,500		1,500			
Regional Radio Communications Coordinator			1,200	1,200		1,200			
GIS Specialist		200		200		200			
GIS Specialist		400		400		400			
911 Data Coordinator		600		600		600			
Senior Administrative Assistant local travel & expenses	100			100		100			
MESB Financial Services Specialist	50			50		50			131

	Administration	911	Radio	2025 detail	2025 Budget	2024 budget detail	2024 Budget	% Change	\$ Change
TOTAL	900	2,700	1,200		4,800			0%	0
Travel for Conferences							28,500		
MN MSA/NENA/APCO 911 Conf - 911 Manager		400		400		400			
Conference, Republic, Exec Dir	0			0		1,400			
Conference, NENA Best Practices, Exec Dir	1,400			1,400		1,400			
Conference, NENA Best Practices, 911 Manager		1,400		1,400		1,400			
Conference, NENA Best Practices, 911 Data Coordinator		1,400		1,400		1,400			
Conference, APCO, Exec Dir	2,100			2,100		2,100			
Conference, APCO, Regional Radio Coord.			1,800	1,800		2,100			
Conference, APCO, 911 Manager		1,500		1,500		1,500			
Conference, NENA, Natl, Exec Dir	1,700			1,700		1,700			
Conference, NENA, Natl, 911 Manager		1,900		1,900		1,700			
Conference, NENA, Natl, 911 Data Coordinator		1,900		1,900		1,700			
Conference, NENA, Natl, GIS Specialist		1,900		1,900		1,700			
Conference, NENA, Joint Comm, 911 Manager		1,300		1,300		1,300			
Conference, NENA, Joint Comm, 911 Data Coordinator		1,300		1,300		1,300			
Conference, IWCE, Regional Radio Coord.			1,850	1,850		1,850			
Conference, GFOA, Annual Conf - Finance	1,900			1,900		1,600			
State, Regional Conferences, Meetings or Symposiums			250	250		250			
Conference, GIS/LIS MN GIS Specialist		800		800		800			
Conference, GIS/LIS MN 911 Data Coordinator		800		800		800			
Conference, GIS/LIS MN GIS Specialist		800		800		800			
Conference, ESRI GIS Specialist		1,300		1,300		1,300			
TOTAL	7,100	16,700	3,900		27,700			-3%	-800
Dues & Subscriptions							3,150		
Executive Director	700			700		700			
911 Manager		450		450		450			
Regional Radio Communications Coordinator			400	400		400			
GIS Specialist		300		300		300			
GIS Specialist		300		300		300			
911 Data Coordinator		300		300		300			
EMS Coordinator	450			450		450			
MESB Financial Services Specialist	250			250		250			
TOTAL	1,400	1,350	400		3,150			0%	0
Professional/Contract Services							211,250		
Computer/Technical Support and Consulting Services	12,300	12,300	6,150	30,750		30,250			
Legal Services/Advocacy/Regulatory Affairs		16,500	16,500	33,000		33,000			
Web Site Maintenance/Other	7,750	7,750	4,000	19,500		19,500			
Accounting Services	6,000			6,000		6,000			
Dakota County Payroll/HR Services	2,500			2,500		2,500			
Radio Training			40,000	40,000		40,000			
MESB Project Support(NG 911 Network, System Design, Radio & GIS)		80,000	5,000	85,000		80,000			
TOTAL	28,550	116,550	71,650		216,750			3%	5,500
Rent							23,124		132

	Administration	911	Radio	2025 detail	2025 Budget	2024 budget detail	2024 Budget	% Change	\$ Change
Metro Counties Government Center	11,208	8,406	4,203	23,817		23,124			
TOTAL	11,208	8,406	4,203		23,817			3%	693
Communications							22,700		
Office communication service (phones, fax)	2,500	2,500	1,000	6,000		6,000			
Cellular service	1,160	2,640	500	4,300		2,200			
Outlook/Office365/Drop Box/Adobe	3,700	2,100	1,050	6,850		6,750			
Software(Anti-Malware,Network scanning,1password)	2,100	-	-	2,100		1,500			
Dedicated web server annual cost	3,600	-	-	3,600		0			
Misc communications fees (Conference Bridge Svc, Broadcast fax, Comcast, w	5,325	750	500	6,575		6,250			
TOTAL	18,385	7,990	3,050		29,425			30%	6,725
Office Supplies							8,000		
Cellular & Telephone Supplies	-	-	-	-		0			
Copy Paper	1,200	-	-	1,200		1,200			
Printer Paper	500	500	300	1,300		1,300			
Supplies, general.	2,000	-	-	2,000		2,000			
Computer supplies	2,250	500	250	3,000		3,000			
Plotter supplies	500	-	-	500		500			
TOTAL	6,450	1,000	550		8,000			0%	0
Printing & copying					1,500		1,500		
TOTAL	750	500	250	1,500		1,500		0%	0
Postage					500		500		
TOTAL	300	100	100	500		500		0%	0
Equipment							11,450		
Misc Small Office Equipment (incl hard drives,battery backups...)	4,500	1,500	500	6,500		4,000			
Computer Upgrades	2,500	1,200	1,200	4,900		5,200			
Printers, Scanners, PDA	1,000	-	-	1,000		1,000			
Contingency	500	500	250	1,250		1,250			
TOTAL	8,500	3,200	1,950		13,650			19%	2,200
Equipment Maintenance							14,100		
Copier maintenance/lease	4,000	-	-	4,000		4,000			
Postage Meter Lease/Maintenance	1,100	-	-	1,100		1,100			
Conference rooms equip maint.	1,000	-	-	1,000		1,000			
GIS Software/Hardware Maintenance	-	6,500	-	6,500		8,000			
TOTAL	6,100	6,500	-		12,600			-11%	-1,500

	Administration	911	Radio	2025 detail	2025 Budget	2024 budget detail	2024 Budget	% Change	\$ Change
Advertising & Public Information							1,650		
Advertising for meetings	250			250		250			
ARMER System			250	250		250			
Public Information--Emerging Issues	250	500		750		750			
Public information -- 911 brochure		200		200		200			
911 For Kids Program		200		200		200			
TOTAL	500	900	250			1,650		0%	0
Insurance							66,500		
General Property & Liability	11,500			11,500		10,000			
Workers Compensation Insurance	2,000			2,000		1,500			
Radio GL & TE - O			55,000	55,000		55,000			
TOTAL	13,500	-	55,000			68,500		3%	2,000
Radio Site Expenses							1,828,090		
Rent			396,700	396,700		366,435			
Utilities			317,235	317,235		299,655			
Insurance			45,000	45,000		42,000			
Motorola Maintenance			1,177,917	1,177,917		1,120,000			
TOTAL			1,936,852			1,936,852		6%	108,762
Other Operating Costs						3,000	3,000		
TOTAL Miscellaneous unbudgeted expenses	1,000	1,000	1,000	3,000		3,000		0%	0
Audit						22,000	22,000		
TOTAL	6,000	6,000	10,000	22,000		22,000		0%	0
Board Meeting Expenses							7,250		
Board Mileage & Per Diem	1,450	875	875	3,200		3,700			
Executive Committee Meeting Mileage & Per Diem	1,200	600	600	2,400		2,400			
Committee Meetings		250	200	450		450			
Miscellaneous Meeting Expense	200	300	200	700		700			
TOTAL	2,850	2,025	1,875			6,750		-7%	-500
Contingency	5,000	1,000	10,000			16,000	12,000		
TOTAL	5,000	1,000	10,000	16,000		12,000		33%	4,000
Totals	748,561	722,714	2,226,509			3,697,784	3,519,550	5%	178,234

MESB BOARD ASSESSMENT SCHEDULE 2025 BUDGET - DRAFT 5.14.24

METROPOLITAN EMERGENCY SERVICES BOARD --- ASSESSMENT TO MEMBERS

	2022	% of 2022	DRAFT 2025 DUES	2022	% of 2022	DRAFT 2025 DUES	DRAFT		Difference from 2024 assessment
COUNTY	Population for Radio Admin.	Population for Radio Admin	Radio. Admin	Population for Operational Admin.	Population for Oper. Admin	Oper. Admin	2025 ASSESSMENT TOTAL	2024 ASSESSMENT TOTAL	
Anoka	368,280	10.83%	\$29,738	368,280	10.83%	\$146,849	\$176,588	\$169,269	\$7,319
Carver	110,136	3.24%	\$8,893	110,136	3.24%	\$43,916	\$52,809	\$50,238	\$2,571
Chisago	59,055	1.74%	\$4,769	59,055	1.74%	\$23,548	\$28,316	\$26,432	\$1,884
Dakota	444,985	13.08%	\$35,932	444,985	13.08%	\$177,435	\$213,367	\$204,704	\$8,664
Hennepin	856,717	25.19%	\$69,179	1,293,651	38.03%	\$515,836	\$585,015	\$561,422	\$23,592
Isanti	42,807	1.26%	\$3,457	42,807	1.26%	\$17,069	\$20,526	\$19,321	\$1,205
Ramsey	551,195	16.21%	\$44,508	551,195	16.21%	\$219,786	\$264,294	\$255,240	\$9,054
Scott	154,395	4.54%	\$12,467	154,395	4.54%	\$61,564	\$74,031	\$70,681	\$3,351
Sherburne	102,275	3.01%	\$8,259	102,275	3.01%	\$40,782	\$49,040	\$45,640	\$3,400
Washington	274,589	8.07%	\$22,173	274,589	8.07%	\$109,491	\$131,663	\$124,940	\$6,724
Minneapolis	436,934	12.85%	\$35,282	-	0.00%	\$0	\$35,282	\$33,574	\$1,708
TOTAL	3,401,368	100.00%	\$274,657	3,401,368	100.00%	\$1,356,275	\$1,630,932	\$1,561,460	

\$69,472

increase/decrease in assessments from 2024
4.26%

ttl radio admin exps \$289,657.00
 interest revenue **-\$10,000.00**
 State rebate \$0.00
Retained Earnings **-\$20,000.00**
 Radio allocation \$15,000.00
\$274,657.00

ttl admin&911 exps \$1,471,275.00
 ems reimb -\$30,000.00
 MMCD shared -\$2,000.00
 interest revenue **-\$25,000.00**
 MCIT dividend -\$3,000.00
Retained Earnings **-\$40,000.00** *previous unspent revenue*
 Radio portion **-\$15,000.00**
\$1,356,275.00



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: July 10, 2024
Agenda Item: 8C. Approval of the 2025-2029
Capital Budget
Presenter: Rohret

RECOMMENDATION

The Executive Committee recommends approval of 2025 – 2026 MESB Capital Budget.

BACKGROUND

Per the MESB Joint Powers Agreement, the Board must annually approve a budget and maximum assessments by August 1. In order to notify members of their maximum assessment for the following year, the Board must approve a budget, with a maximum assessment amount, at its July Board meeting.

In the past, the Board approved a preliminary budget in July, to meet the assessment notification requirements, and then approved a final budget by the end of the year. The final budget amount could not create an increase in the noticed assessments.

ISSUES & CONCERNS

For a number of years, the MESB did not have a capital budget. Starting in 2016, a capital budget was reintroduced into the budgeting process. The capital budget does not affect assessment levels, as capital projects are funded from the Hennepin County Investment Fund.

FINANCIAL IMPACT

See Issues & Concerns and attached 2025 - 2029 Capital Budget Notes.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL

Metropolitan Emergency Services Board

2025 - 2029 Capital Budget Considerations

- No administrative needs are currently foreseen for 2025-2029.
- In the 9-1-1 area, all items are the same from the 2024-2028 capital budget.
- First, the Network Transition Plan Management was lowered to \$50,000 for 2025. It is unknown if, and when, actual costs may be seen for this line as the State of Minnesota is doing some work on transition planning. Additionally, it is unclear when the RFP for Next Generation Core Services (NGCS) will be awarded.
- The Integrated GIS/MSAG Maintenance/Transition line is reduced each year to gradually incorporate that contract into the MESB's operational budget.
- The County-Level Reporting for PSAPs (data review), increases due to a 5% escalator clause in the agreement. At some point in the future, staff would like to include these costs in the operational budget.
- The cloud-based mapping services has been included in the two previous capital budgets, but funding was never requested/implemented as the state's RFP for NGCS has not been awarded. At this time, it is unknown what, if any, sort of these services may be included by the selected NG9-1-1 Core Services vendor. It is possible this will not need to be an MESB purchase/expense.
- This 2025 – 2029 capital budget plans to use less funds from the Hennepin County Investment fund than previous years. As always, staff works to minimize the amount of funds transferred from the investment fund each year.

**Metropolitan Emergency Services Board
Capital Budget Forecast
Five Year 2025 - 2029**

Project	Project Rank	Current Year (2024) Budget*	2025	2026	2027	2028	2029	Total Est. Cost
<i>Administrative</i>								
IT Upgrades (Network)		0	0					0
AV Equipment		0	0					0
Regional Cost Study - Emergency Communication Costs		150,000	0					
Total		150,000	0	0	0	0	0	0
<i>NG 9-1-1</i>								
Network Transition Plan Management*	funded	120,000	50,000	0	0	0	0	50,000
Integrated GIS/MSAG Maintenance/Transition**	funded	30,554	20,982	11,431	9,902	0	0	42,315
Cloud-based Mapping App./ESRI Features/Services***	1	0	33,000	33,000	33,000	33,000	33,000	165,000
County-Level Reporting for PSAPs (data review)	funded	17,000	17,850	18,743	19,680	20,664	21,697	98,634
Total		167,554	121,832	63,173	62,582	53,664	54,697	355,948
<i>Radio</i>								
Cache Radio Replacement		0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0
Total Cost of Capital Projects		317,554	121,832	63,173	62,582	53,664	54,697	355,948

Funding Source	Current Year Budget	2023	2024	2025	2026	2027	Total Est. Cost
Hennepin County Investment Fund	350,554	121,832	63,173	62,582	53,664	54,697	355,948

*One time contract to get the metro PSAPs through NG9-1-1 transition.

**This could an expense for a couple of years or longer; it will depend on what services the NG9-1-1 core services vendor will provide.

(1) MESB is in year 1 of a possible 5 year contract for this. This capital budget adds an additional service to allow for additional data output in the format required by ECN for its GIS data application, which starts at \$8,554 in 2024, and adds 5% annually thereafter.

***Uncertain if this will be needed as part of ECN's RapidDeploy Mapping project or the metro PSAPs' CAD-to-CAD interoperability project; MESB may not be the agency to pay for this?