



METROPOLITAN EMERGENCY SERVICES BOARD BOARD MEETING AGENDA

May 13, 2026, 10:00 a.m.

Hybrid Meeting Option:

[Webex Meeting](#)

Phone Number: (408) 418-9388

Meeting Number: 2550 654 1362

Password: BQwisgCy593 (27947429 when dialing from a phone or video system)

1. **Call to Order** – Council President Elliott Payne, 2026 Board Chair
2. **Approval of Agenda** – Council President Payne
3. **Consent Agenda** – Rohret (**page 3**)
 - A. Approval: March 11, 2026 Meeting Minutes
 - B. Approval: January 2026 Treasurer’s Report
 - C. Approval: February 2026 Treasurer’s Report
 - D. Approval: March 2026 Treasurer’s Report
 - E. Correspondence
4. **Acceptance of 2025 MESB Financial Audit** – Jill Rohret/Andy Hering, Redpath & Co.
5. **Radio Items** – Tracey Fredrick, Radio Services Coordinator
 - A. Approval of Amendments to LifeLink iii’s ARMER Participation Plan (**page 87**)
 - B. Approval of Amendments to Sherburne County’s ARMER Participation Plan (**page 91**)
6. **9-1-1 Items** – Frank Jarman, 9-1-1 Services Manager – None
7. **EMS Items** – Greg Hayes, EMS Coordinator
 - A. Approval of Funding Request for Regional Whole Blood Program (**page 95**)
 - B. Approval of Authorization to Execute Amendment 1 to Lease with Fairview Health Services (**page 101**)
8. **Administrative Items** – Jill Rohret, Executive Director
 - A. Approval of Amendment to School Mapping Grant Agreement with State of Minnesota (**page 103**)
 - B. Approval of Amendment 1 to Contract with Critical Response Group, Inc. (**page 105**)
9. **Reports**
 - A. Legislative Report – Nancy Haas/Courtney Jasper/Callie Lehman
 - B. Statewide Emergency Communications Board (SECB) Reports:
 - 1) Finance – Rohret/Fredrick
 - 2) Legislative – Rohret/Anderson
 - 3) Steering – Fredrick/Rohret
 - 4) Other SECB Committees – Fredrick
 - 5) Board – Rohret/Atkins
 - C. DPS-ECN Update – Kent Wilkening, ECN
10. **Old Business** – None
11. **New Business** – None
12. **Adjourn**



METROPOLITAN EMERGENCY SERVICES BOARD BOARD MEETING AGENDA

May 13, 2026, 10:00 a.m.

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Phone Number: (408) 418-9388

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Password: BQwisgCy593 (27947429 when dialing from a phone or video system)

Metropolitan Emergency Services Board Members

Anoka County

Commissioner Mike Gamache* (2026 Treasurer)
Commissioner Mandy Meisner

Carver County

Commissioner Tom Workman*

Chisago County

Commissioner Rick Greene*

City of Minneapolis

Council President Elliott Payne* (2026 Chair)

Dakota County

Commissioner Joe Atkins
Commissioner Bill Droste*

Hennepin County

Commissioner Kevin Anderson
Commissioner Irene Fernando*

Isanti County

Commissioner Alan Duff*

Ramsey County

Commissioner Garrison McMurtrey
Commissioner Kelly Miller* (2026 Secretary)

Scott County

Commissioner Dave Beer
Commissioner Tom Wolf* (2026 Vice Chair)

Sherburne County

Commissioner Gregg Felber*

Washington County

Commissioner Michelle Clasen
Commissioner Fran Miron*

*Denotes Executive Committee member



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date:
Agenda Item:
Presenter:

May 13, 2026
3. Consent Agenda
Rohret

- A. **Minutes** – The minutes of the March 11, 2026 meeting of the Board are attached for review and approval.
- B. **Approval: January 2026 Treasurer’s Report** – The Treasurer has reviewed the January 2026 financial statements and has given approval of the report.
- C. **Approval: February 2026 Treasurer’s Report** – The Treasurer has reviewed the February 2026 financial statements and has given approval of the report.
- D. **Approval: March 2026 Treasurer’s Report** – The Treasurer has reviewed the March 2026 financial statements and has given approval of the report.
- E. **Correspondence** – Correspondence includes a grant extension request to the Minnesota Department of Public Safety and a letter of support on behalf of Hennepin County Sheriff’s Office sent to the U.S. House Subcommittee on Commerce, Justice, Science & Related Agencies for HCSO’s request for federal funding for CAD-to-CAD interoperability.
- F. **Informational Only** – The minutes from the April 8, 2026 Executive Committee meeting are included for informational purposes only.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL

METROPOLITAN EMERGENCY SERVICES BOARD

BOARD MEETING MINUTES

March 11, 2026

Board Members Present:

Kevin Anderson, Hennepin County	Richard Greene, Chisago County
Joe Atkins, Dakota County (virtual)	Garrison McMurtrey, Ramsey County (virtual)
Dave Beer, Scott County (virtual)	Mandy Meisner, Anoka County - absent
Bethany Cox, Washington County	Kelly Miller, Ramsey County
Bill Droste, Dakota County	Fran Miron, Washington County
Alan Duff, Isanti County - absent	Elliott Payne, City of Minneapolis
Gregg Felber, Sherburne County (virtual)	Tom Wolf, Scott County
Irene Fernando, Hennepin County	Tom Workman, Carver County
Mike Gamache, Anoka County	

Reason(s) for Remote Attendance: Not in a position to travel at this time.

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

Others Present: Jim Farrell, *MESB Board Counsel (virtual)*; Nancy Haas, *Poul Haas*; Callie Lehman, *Poul Haas*; Kathleen Murphy, *Ramsey County*; and Kent Wilkening, *ECN*.

1. Call to Order

The meeting was called to order at 10:04 a.m. by the 2026 MESB Chair, Council President Elliott Payne.

2. Approval of Agenda

Motion made by Commissioner Irene Fernando, seconded by Commissioner Tom Wolf to approve the March 2026 MESB meeting agenda. Motion carried.

Roll Call for Approval of Agenda

Name	City/County	Yes	No
Kevin Anderson	Hennepin County	X	
Joe Atkins	Dakota County	X	
Dave Beer	Scott County	X	
Bethany Cox	Washington County	X	
Bill Droste	Dakota County	X	
Alan Duff	Isanti County		
Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County	X	
Mike Gamache	Anoka County	X	
Rick Greene	Chisago County	X	
Garrison McMurtrey	Ramsey County	X	
Mandy Meisner	Anoka County		
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yes: 15 No: 0 Motion carried.

METROPOLITAN EMERGENCY SERVICES BOARD

3. Consent Agenda

Motion made by Commissioner Fran Miron, seconded by Commissioner Wolf to approve the March 2026 MESB consent agenda. Motion carried.

Roll Call for Approval of Consent Agenda

Name	City/County	Yes	No
Kevin Anderson	Hennepin County	X	
Joe Atkins	Dakota County	X	
Dave Beer	Scott County	X	
Bethany Cox	Washington County	X	
Bill Droste	Dakota County	X	
Alan Duff	Isanti County		
Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County	X	
Mike Gamache	Anoka County	X	
Rick Greene	Chisago County	X	
Garrison McMurtrey	Ramsey County	X	
Mandy Meisner	Anoka County		
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yes: 15 No: 0 Motion carried.

4. Radio Items

A. Approval of Amendments to Metropolitan Airports Commissioner ARMER Participation Plan

Tracey Fredrick said the Radio TOC recommends approval of amendments to the Metropolitan Airports Commission's (MAC) ARMER participation plan. The amendment adds one new AUX I/O server to its Zone 2 site. The new server allows the Airport PSAP's call handling system to receive alarms and not interfere with other dispatch and phone system calls.

Motion made by Commissioner Bill Droste, seconded by Commissioner Kelly Miller to approve the amendments to the Metropolitan Airport Commission's ARMER participation plan. Motion carried.

Roll Call for Approval of Agenda Item 4A.

Name	City/County	Yes	No
Kevin Anderson	Hennepin County	X	
Joe Atkins	Dakota County	X	
Dave Beer	Scott County	X	
Bethany Cox	Washington County	X	
Bill Droste	Dakota County	X	
Alan Duff	Isanti County		
Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County	X	

METROPOLITAN EMERGENCY SERVICES BOARD

Mike Gamache	Anoka County	X	
Rick Greene	Chisago County	X	
Garrison McMurtrey	Ramsey County	X	
Mandy Meisner	Anoka County		
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yes: 15 No: 0 Motion carried.

5. 9-1-1 Items

A. Approval of 2026 Regional Needs Document

Frank Jarman said the 9-1-1 and Radio TOCs recommend the Board approve the 2026 regional needs document. Regional and individual agency projects were added, updated and re-prioritized. Regional 9-1-1 items include: CAD-to-CAD interoperability/unified 9-1-1 awareness platform; comprehensive PSAP staffing and operations study; PSAP continuity of operations study; feasibility and cost effectiveness study on regional purchase of PSAP technology; and GIS software services – web-based map viewer.

Fredrick said the regional radio items include: bi-directional amplifiers/distributed antenna systems in schools and government buildings; AES encryption; vendor-provided radio technical training; Communications Response Task Force training and exercising; ongoing maintenance for existing ARMER infrastructure; subscriber equipment replacement; in-building coverage assessment equipment; and the planned base station replacement in the mid-2030s.

Chair Payne requested the document include a training component for telecommunicators to ensure they can provide guidance to 9-1-1 callers in times of extraordinary circumstance, such as the recent Operation Metro Surge.

Commissioner Fernando suggested including an after-action review of communications during the 2025 legislator shootings.

Rohret suggested including additional training for telecommunicators to include training on future technology and how resiliency can be addressed to retain staff, and how AI may be able to assist in training.

Motion made by Commissioner Kevin Anderson, seconded by Commissioner Miron to approve the 2026 regional needs document with the requested training addition. Motion carried.

Roll Call for Approval of Agenda Item 5A.

<u>Name</u>	<u>City/County</u>	<u>Yes</u>	<u>No</u>
Kevin Anderson	Hennepin County	X	
Joe Atkins	Dakota County	X	
Dave Beer	Scott County	X	
Bethany Cox	Washington County	X	
Bill Droste	Dakota County	X	
Alan Duff	Isanti County		

METROPOLITAN EMERGENCY SERVICES BOARD

Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County	X	
Mike Gamache	Anoka County	X	
Rick Greene	Chisago County	X	
Garrison McMurtrey	Ramsey County	X	
Mandy Meisner	Anoka County		
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yes: 15 No: 0 Motion carried.

6. EMS Items

A. Approval of Sole Source Contract with Prouty Project for Leadership Training

Greg Hayes said staff recommend the Board approve the contract with Prouty Project to hold team building classes in the Metro Region in the second quarter of 2026. The two initial sessions yielded high participant satisfaction and a strong demand for continued programming. The requested class is for the Level 2 curriculum which builds on the initial classes held in 2023. The cost for the course is included in the FY2025-2026 EMS Support Grant.

Motion made by Commissioner Miller, seconded by Commissioner Anderson to approve the sole source contract with Prouty Project for leadership training. Motion carried.

Roll Call for Approval of Agenda Item 6A.

<u>Name</u>	<u>City/County</u>	<u>Yes</u>	<u>No</u>
Kevin Anderson	Hennepin County	X	
Joe Atkins	Dakota County	X	
Dave Beer	Scott County	X	
Bethany Cox	Washington County	X	
Bill Droste	Dakota County	X	
Alan Duff	Isanti County		
Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County	X	
Mike Gamache	Anoka County	X	
Rick Greene	Chisago County	X	
Garrison McMurtrey	Ramsey County	X	
Mandy Meisner	Anoka County		
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yes: 15 No: 0 Motion carried.

METROPOLITAN EMERGENCY SERVICES BOARD

7. Administrative Items

A. Approval to Issue RFP for Consultant Services for 9-1-1 Shared Technology Feasibility and Cost Effectiveness Study

Jill Rohret said staff recommend the Board approve issuance of an RFP for consultant services to conduct a study on the feasibility and cost effectiveness of moving to shared 9-1-1 technology in the metro region; staff recommend the contract not exceed \$200,000. This study would provide counties and cities which operate PSAPs information on the cost effectiveness and feasibility of shared 9-1-1 technology and whether the metro region should pursue such a venture or not.

Motion made by Commissioner Anderson, seconded by Commissioner Bethany Cox to approve the issuing of an RFP for consultant services for a 9-1-1 shared technology feasibility and cost effectiveness study. Motion carried.

Roll Call for Approval of Agenda Item 7A.

Name	City/County	Yes	No
Kevin Anderson	Hennepin County	X	
Joe Atkins	Dakota County	X	
Dave Beer	Scott County	X	
Bethany Cox	Washington County	X	
Bill Droste	Dakota County	X	
Alan Duff	Isanti County		
Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County	X	
Mike Gamache	Anoka County	X	
Rick Greene	Chisago County	X	
Garrison McMurtrey	Ramsey County	X	
Mandy Meisner	Anoka County		
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yes: 15 No: 0 Motion carried.

8. Reports

A. Legislative Report

Poul Haas gave an update on the legislative session and bills related to the MESB.

B. Statewide Emergency Communications Board

1. Finance

Rohret said the committee met and worked on the draft for the 2026-2030 SCIP plan. The committee also discussed website redesign.

2. Legislative

Rohret said the committee met and approved the SECB position statement and discussed the ARMER funding position statement.

METROPOLITAN EMERGENCY SERVICES BOARD

3. Steering

Fredrick said the committee met and discussed the policy and procedure manual, and the SCIP plan.

4. Other SECB Committees

Fredrick said the LMR committee met and discussed the strategic plan, ARMER funding, and infrastructure.

5. Board

Rohret said the Board met and discussed the ARMER funding statement.

C. DPS-ECN Update

Kent Wilkening said there will be eight cybersecurity training courses held in the upcoming months.

9. Old Business – None

10. New Business – None

11. Adjourn

The meeting adjourned at 11:24 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: Anoka County Commissioner Mike Gamache, MESB Treasurer
RE: Treasurer's Report – January 2026
DATE: March 26, 2026

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 March 26, 2026.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Gamache", is written over a light blue rectangular background.

Mike Gamache
Commissioner, Anoka 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: Anoka County Commissioner Mike Gamache, MESB Treasurer
RE: Treasurer's Report – February 2026
DATE: April 8, 2026

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 April 8, 2026.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Gamache", is written over a light gray rectangular background.

Mike Gamache
Commissioner, Anoka 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: Anoka County Commissioner Mike Gamache, MESB Treasurer
RE: Treasurer's Report – March 2026
DATE: April 27, 2026

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 April 27, 2026.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mike Gamache", is written in black ink on a light-colored background.

Mike Gamache
Commissioner, Anoka 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

April 10, 2026

VIA ELECTRONIC MAIL

Rebecca Roberts, Grants Coordinator
Minnesota Department of Public Safety
Emergency Communication Networks Division
445 Minnesota Street, Suite 1725
St. Paul, MN 55101-5145

Dear Ms. Roberts:

I am writing today to request an extension of the Digital Geographic Information System Mapping for School Facilities Grant (Grant Agreement No. A-DECN-DGIS-2026-MESB-04) from June 30, 2026 to February 28, 2027.

As you know, the Metropolitan Emergency Services Board’s (MESB) grant covers not only the metro region, but also schools in five other regions (Northwest, Northeast, Central, South Central and Southeast). All told, our project covers an estimated 2,441 schools over 73 counties in the state. Since the project kick-off with the vendor on November 14, 2025, substantial progress has been made; 11% of schools are fully mapped, 14% are in approval for final publishing, 36% of schools have received on-site visits, 29% are in initial floor plan gathering, and a 10% opt-out rate. There is still a sizable number of schools that we have been unable to reach, though progress continues to be made; in February the number was 334 to 190 in March, to 141 as of the day this letter is written.

Progress has been greater in Greater Minnesota than in the Metro region for a variety of reasons. First, the metro has an equal volume of schools as the other five regions combined. Many of those schools are private and charter schools, which are simply harder to reach. Additionally, Operation Metro Surge in January and February substantially thwarted progress schools were slower to engage, slower to respond, or more cautious about participating in an initiative closely associated with public safety. Additional time was needed to work through those barriers, continue direct outreach, and keep the project focused on its core purpose: improving school and responder safety.

In consulting with our vendor, Critical Response Group, Inc. (CRG), I believe that an additional seven-month extension will allow CRG to reduce the no-contact backlog, and move schools into the mapping process, ultimately ended with map approval. An extension will materially improve final participation, strengthen statewide coverage, and maximize the return on the State’s investment in this project.

This grant amendment would be a time extension only; it would not include any budget revisions.

Please contact me should you have any questions or require further information regarding this request for a grant extension. I can be reached at (651) 643-8394 or jrohret@mn-mesb.org.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in black ink that reads "Jill Rohret". The signature is written in a cursive style with a large initial "J".

Jill Rohret
Executive Director

cc: Tracey Fredrick, MESB Grants Coordinator



METROPOLITAN
EMERGENCY SERVICES BOARD

2099 UNIVERSITY AVENUE WEST
SAINT PAUL, MINNESOTA
55104-3431

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

March 5, 2026

Subcommittee on Commerce, Justice, Science and Related Agencies
Fiscal Year 2027 Member Community Project Funding

Dear Chairman Rogers and Ranking Member Meng:

I write to respectfully request that you consider the following priority as you draft the Commerce, Justice, Science, and Related Agencies appropriations bill for Fiscal Year 2027.

The Hennepin County Sheriff's Office, in collaboration with numerous program partners from around the Twin Cities metropolitan region, seeks funding to support the implementation of technology enhancements to improve the safety of Minnesota's roads, enhance communication capabilities among first responders, and provide individuals engaged with the criminal justice system adequate care.

1. Partners will participate in implementing a large-scale upgrade in emergency response capabilities and coordination by deploying enhanced CAD-to-CAD 9-1-1 communication equipment and technology which is expected to result in enhanced public safety outcomes, quicker response times to traffic incidents, and more efficient communications across public safety agencies.

The 9-1-1 emergency communication centers (ECCs) in the Twin Cities metropolitan region have long identified the need for enhanced CAD-to-CAD communication equipment. This equipment will enable faster dispatching of first responders for calls which need to be handled by multiple ECCs, particularly those of traffic accidents. This equipment will provide dispatch information in an ECC's dispatch queue often before a 9-1-1 call is transferred, allowing for faster of responders, thereby saving lives.

As Executive Director of the Metropolitan Emergency Services Board, I fully support this proposal and trust that the Hennepin County Sheriff's Office's record of innovation and accomplishment will ensure the success of this project, should it be selected for funding.

Thank you for your time and consideration.

Sincerely,

Jill Rohret
Executive Director

METROPOLITAN EMERGENCY SERVICES BOARD

BOARD MEETING MINUTES

April 8, 2026

Commissioners Present:

Bill Droste, Dakota County (virtual)	Rick Greene, Chisago County
Alan Duff, Isanti County	Kelly Miller, Ramsey County
Gregg Felber, Sherburne County	Fran Miron, Washington County
Irene Fernando, Hennepin County	Elliott Payne, City of Minneapolis
Mike Gamache, Anoka County	Tom Wolf, Scott County
	Tom Workman, Carver County (virtual)

Reason(s) for Remote Attendance: Not in a position to travel at this time.

Staff Present: Tracey Fredrick; Greg Hayes; Frank Jarman; Jacob Kallenbach (virtual); and Jill Rohret.

Others Present: Joe Atkins, *Dakota County*; Jim Farrell, *Board Counsel*; Callie Lehman, *Poul Haas*; Kristin Mellstrom, *Hennepin County* (virtual); and Kathleen Murphy, *Ramsey County* (virtual).

1. Call to Order

The meeting was called to order at 10:02 a.m.

2. Approval of Agenda

Motion made by Commissioner Miron, seconded by Commissioner Wolf to approve the April 2026 MESB Executive Committee meeting agenda. Motion carried.

Roll Call for Approval of Agenda

Name	County/City	Yes	No
Bill Droste	Dakota County	X	
Alan Duff	Isanti County	X	
Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County		
Mike Gamache	Anoka County		
Rick Greene	Chisago County	X	
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yea: 9 Nay: 0 Motion Passes.

3. Approval of August 13, 2025, Executive Committee Minutes

Motion made by Commissioner Greene, seconded by Commissioner Miller to approve the August 13, 2025, MESB Executive Committee meeting minutes. Motion carried.

Roll Call for Approval of August 13, 2025, Meeting Minutes

Name	County/City	Yes	No
Bill Droste	Dakota County	X	
Alan Duff	Isanti County	X	
Gregg Felber	Sherburne County	X	

METROPOLITAN EMERGENCY SERVICES BOARD

Irene Fernando	Hennepin County	X	
Mike Gamache	Anoka County		
Rick Greene	Chisago County	X	
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yea: 10 Nay: 0 Motion Passes.

4. Radio Items

A. Approval of Amendment to LifeLink iii's ARMER Participation Plan

Tracey Fredrick said the Radio Technical Operations Committee (TOC) recommends the Executive Committee recommend approval of amendments to LifeLink iii's ARMER participation plan. LifeLink iii has been a regional ARMER user since 2004 and became a full ARMER participant in 2023. LifeLink iii requests an additional 35 IDs due to its ongoing expansion. Additionally, LifeLink iii seeks a waiver to SECB Standards IOP-26 and IOP-33 to not hold all regional and statewide interoperability talkgroups, as some subscribers are used for very specific purposes.

Motion made by Commissioner Miller, seconded by Commissioner Duff to recommend approval of the amendments to LifeLink iii's ARMER participation plan. Motion carried.

Roll Call for Agenda Item 4A

<u>Name</u>	<u>County/City</u>	<u>Yes</u>	<u>No</u>
Bill Droste	Dakota County	X	
Alan Duff	Isanti County	X	
Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County	X	
Mike Gamache	Anoka County		
Rick Greene	Chisago County	X	
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yea: 10 Nay: 0 Motion Passes.

B. Approval of Amendment to Sherburne County's ARMER Participation Plan

Fredrick said the Radio TOC recommends the Executive Committee recommend approval of an amendment to the Sherburne County ARMER Participation plan. Sherburne County seeks to update its simulcast paging system; it purchased a new Motorola GTR 8000 to replace the current T1-based system. The new system requires greater microwave capacity, thus Sherburne County requests additional ethernet capacity between the Enfield tower and Zimmerman tower. MnDOT reviewed and approved the plan.

Motion made by Commissioner Duff, seconded by Commissioner Felber to recommend approval of the amendments to Sherburne County's ARMER participation plan. Motion carried.

METROPOLITAN EMERGENCY SERVICES BOARD

Roll Call for Agenda Item 4B

<u>Name</u>	<u>County/City</u>	<u>Yes</u>	<u>No</u>
Bill Droste	Dakota County	X	
Alan Duff	Isanti County	X	
Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County	X	
Mike Gamache	Anoka County	X	
Rick Greene	Chisago County	X	
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yea: 11 Nay: 0 Motion Passes.

5. 9-1-1 Items – None

6. EMS Items

A. Approval of Funding Request for Regional Whole Blood Program

Greg Hayes said the EMS TOC recommends the Executive Committee recommend approval to allocate \$40,000 for two regional whole blood requests to reimburse Maplewood Fire/EMS and Lakeview EMS. Whole blood availability within EMS systems can significantly increase the chances of survival for victims of motor vehicle crashes, industrial accidents, rural trauma, and mass-casualty events. Currently, Burnsville Fire and Ambulance, Hennepin EMS, and Lakeview EMS provide whole blood services. With the addition of Maplewood Fire/EMS, there is another service providing whole blood in the east metro. The four services now sufficiently cover both the east and west metro service areas with whole blood. The EMS TOC recommends using grant dollars to reimburse Lakeview EMS and Maplewood Fire for their start-up costs for providing this service.

Commissioner Miron asked if there are additional plans to spend the EMS grant funds before they expire in June of 2026 and if this is a one-time request.

Hayes said there are several training courses scheduled. The Minnesota Metropolitan Regional Trauma Advisory Committee (MMRTAC) also has a booth at the Minnesota State Fair educating the public on tourniquets. Hayes said there will likely be money left over. This is a one-time request.

Commissioner Fernando said the request at May Board meeting should be sure to focus on the funding aspect, not the medical direction aspect. Hayes replied that the meeting materials will be edited to clarify that the board action centers on funding the request, not on the medical direction.

Motion made by Commissioner Miron, seconded by Commissioner Fernando to recommend approval of the funding request for start-up costs for the Maplewood Fire/EMS and Lakeview EMS Regional Whole Blood Program. Motion carried.

METROPOLITAN EMERGENCY SERVICES BOARD

Roll Call for Agenda Item 6A

<u>Name</u>	<u>County/City</u>	<u>Yes</u>	<u>No</u>
Bill Droste	Dakota County	X	
Alan Duff	Isanti County	X	
Gregg Felber	Sherburne County	X	
Irene Fernando	Hennepin County	X	
Mike Gamache	Anoka County	X	
Rick Greene	Chisago County	X	
Kelly Miller	Ramsey County	X	
Fran Miron	Washington County	X	
Elliott Payne	City of Minneapolis	X	
Tom Wolf	Scott County	X	
Tom Workman	Carver County	X	

Yea: 11 Nay: 0 Motion Passes.

7. Administrative Items

A. Discussion: 2027 Budget

Jill Rohret said MESB staff are preparing the 2027 operational budget. There are items related to the budget for which staff seek input from the Executive Committee.

i. New MESB Deputy/Assistant Director Position

Rohret said there has been an open position since a former employee retired in late 2024; that position does not need to be replaced as it was when that person retired. After discussion with the 9-1-1 Services Manager, the recommendation is to transition the position into Deputy or Assistant Director of the MESB. This position would provide multiple benefits to the organization. First, it would take some administrative task burden away from the Executive Director, allowing her to focus on broader initiatives. Having a Deputy/Assistant Director will also provide continuity of operations to the organization where none previously existed when there was turnover in the Executive Director role. She estimates the position will be classified as a 111-grade.

ii. Employee Position & Classification Review

Rohret said MESB staff are currently undergoing a position description and classification study with David Drown Associates. This is the first staff-wide study since late 2015/early 2016.

iii. Change to IT Services

Rohret said the MESB's internet is transitioning to fiber to provide better service, connectivity and will affect both the MESB's 2026 budget and 2027 budget.

Commissioner Miron asked if the internet transition will be a shared cost with the Metropolitan Mosquito Control District as the MESB leases office space from them.

Rohret responded by stating the MESB does not plan to share the expense as the two organizations maintain separate networks. Further discussions and exploration of options will continue.

Commissioner Fernando suggested the members of the MESB could have a difficult time with a raised budget due to the lack of County/City funding in the coming years.

METROPOLITAN EMERGENCY SERVICES BOARD

Commissioner Miron said a 3% assessment raise would be on track with increases to the cost of living.

8. Old Business

A. Update: School Mapping Project

Rohret said the school mapping project continues to progress positively. Various school districts have had their maps processed or are currently in the process of having their maps created. The first tabletop exercise was a success and had lots of positive feedback. It is possible that a grant extension request will be made to DPS. The MESB will continue to look for avenues to acquire funds for ongoing map maintenance.

9. New Business – None

10. Adjourn

The meeting adjourned at 10:53 a.m.



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: May 13, 2026
Agenda Item: 4. Acceptance of 2025 MESB
Financial Audit
Presenter: Rohret/Andy Hering, Redpath & Co.

RECOMMENDATION

The Executive Director recommends acceptance of MESB's 2025 financial audit.

BACKGROUND

The Metropolitan Emergency Services Board hires an auditing firm to conduct its annual financial audits. The firm which conducted the 2025 audit is Redpath and Company. The audit report must be accepted by the Board.

ISSUES & CONCERNS

The 2025 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: Andy Hering, Partner, Redpath and Company

Date: April 29, 2026

Re: Summary of Audit for the Year Ended December 31, 2025

GENERAL COMMENTS

Audit reports have been completed and dated April 29, 2026.

We have been invited to the MESB Board Meeting on May 13, 2026. 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. 3-5)

There were no findings on compliance or internal control.

For 2025, a federal single audit (The Uniform Guidance) was not required because expenditures of federal funds (including pass through) were less than \$1,00,000.

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 \$451,784 in 2025. The General Fund increased \$82,448, the 911 Fund increased \$300,742, the EMS Fund increased \$12,077 and the Radio Fund increased \$56,517.

Budgetary comparison schedules (Statement 6 and Statement 7) are presented for the General Fund and the 911 Fund. A \$20,000 decrease in fund balance was budgeted for the General Fund. The actual increase was \$82,448, primarily due to transferring \$129,000 from other funds. A \$20,000 decrease in fund balance was also budgeted for the 911 Fund. An increase in fund balance of \$300,742 occurred, primarily due to staff turnover in 2025 which resulted in unfilled positions through-out the year.

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 (\$165,168)
- Lease liability (\$459,207)
- Other postemployment benefits (\$252,184)
- Net pension liability (\$290,354)



Metropolitan Emergency Services Board

Summary of Audit for the Year Ended December 31, 2025

Page 2

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 were no uncorrected misstatements identified during the audit.

Thank you.

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, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 4, 2025. 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. No new accounting policies were adopted and the application of existing policies was not changed during 2025. 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:

- present value of the lease liability
- 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 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.

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 corrected or uncorrected misstatements identified during the audit.

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 April 29, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to 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.

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 of Commissioners 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

April 29, 2026

**METROPOLITAN EMERGENCY
SERVICES BOARD**

FINANCIAL STATEMENTS

December 31, 2025

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METROPOLITAN EMERGENCY SERVICE BOARD
TABLE OF CONTENTS

	Reference	Page Number
FINANCIAL SECTION		
Independent Auditor's Report		3
Management's Discussion and Analysis		7
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	Statement 1	16
Statement of Activities	Statement 2	17
Fund Financial Statements:		
Balance Sheet - Governmental Funds	Statement 3	18
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	Statement 4	19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds	Statement 5	20
Notes to Financial Statements		21
Required Supplementary Information:		
Budgetary Comparison Schedule - General Fund	Statement 6	42
Budgetary Comparison Schedule - 911 Fund	Statement 7	43
Schedule of Changes in the Total OPEB Liability and Related Ratios	Statement 8	44
Schedule of Proportionate Share of Net Pension Liability - General Employees Retirement Fund	Statement 9	45
Schedule of Pension Contributions - General Employees Retirement Fund	Statement 10	46
Notes to RSI		47
OTHER REQUIRED REPORTS		
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 <i>Government Auditing Standards</i>		53
Minnesota Legal Compliance Report		55

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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, 2025, 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, 2025, 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 2024 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 April 30, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024 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 April 29, 2026 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

April 29, 2026

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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, 2025. 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, 2025 by \$3,123,958 (net position). Of this amount, \$2,684,779 (unrestricted net position) may be used to meet MESB's ongoing obligations.
- MESB's total net position increased by \$489,377. In 2025, MESB experienced an increase in capital assets and an increase in liabilities.
- As of December 31, 2025, MESB's governmental funds reported combined ending fund balances of \$3,893,694, which is a \$451,784 increase from the prior year. The increase in fund balance is primarily due to two factors. First, the MESB had two open positions for most of 2025; one was filled in October 2025 and the other remains open. Second, EMS contributed more to the MESB's general operations than budgeted. The EMS program used system management grant funds to reimburse the MESB for time spent on EMS activity for four employees.

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 \$3,123,958. Our analysis below focuses on the net position and changes in net position of MESB’s governmental activities.

NET POSITION

	December 31,	
	2025	2024
Current and other assets	\$4,191,335	\$3,731,246
Capital assets and right-to-use lease assets	548,060	489,530
Total assets	<u>\$4,739,395</u>	<u>\$4,220,776</u>
Deferred outflows of resources	<u>\$85,698</u>	<u>\$105,360</u>
Current liabilities	\$304,757	\$290,882
Long-term liabilities	1,166,913	1,099,229
Total liabilities	<u>\$1,471,670</u>	<u>\$1,390,111</u>
Deferred inflows of resources	<u>\$229,465</u>	<u>\$301,444</u>
Net position:		
Net investment in capital assets	\$88,853	\$133,498
Restricted	350,326	350,326
Unrestricted	2,684,779	2,150,757
Total net position	<u>\$3,123,958</u>	<u>\$2,634,581</u>

Management's Discussion and Analysis

Net position was negatively impacted by \$442,785 at December 31, 2025 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	\$62,607
Deferred inflows of resources	(215,038)
Net pension liability	<u>(290,354)</u>
Total	<u><u>(\$442,785)</u></u>

Of the total net position at December 31, 2025, \$88,853 (2.84%) reflects MESB's net investment in capital assets. These assets are not available for future spending. An additional \$350,326 (11.21%) 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>2025</u>	<u>2024</u>
Revenues:		
Program revenues:		
Charges for services	\$3,560,538	\$3,390,582
Operating grants and contributions	2,141,600	335,584
General revenues:		
Unrestricted investment earnings	125,655	130,827
Other	3,744	3,973
Total revenues	<u>5,831,537</u>	<u>3,860,966</u>
Expenses:		
General	2,588,432	664,289
911 telephone system	387,658	629,516
Emergency medical services system	136,749	238,552
Radio	2,199,346	2,077,714
Interest on long-term liabilities	29,975	24,211
Total expenses	<u>5,342,160</u>	<u>3,634,282</u>
Increase (decrease) in net position	489,377	226,684
Net position - January 1	<u>2,634,581</u>	<u>2,407,897</u>
Net position - December 31	<u><u>\$3,123,958</u></u>	<u><u>\$2,634,581</u></u>

MESB's net position increased by \$489,377 (18.58%). In 2025, MESB had two open positions for most of the year, with one being filled in October 2025. Additionally, more funds than budgeted from EMS grants were transferred to recoup staff time expended on EMS activities.

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 \$3,893,694 an increase of \$451,784 in comparison with the prior year. The increase in fund balance is primarily due to two factors. First, MESB had two open positions for most of the year, with one being filled in October 2025. Second, the EMS transferred a higher than budgeted amount from grants for system management to recoup staff time expenses attributed EMS activities.

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 2025, MESB had \$548,060 net investment in capital assets, which consists of equipment as detailed below.

CAPITAL ASSETS AT YEAR END

	December 31,	
	2025	2024
Equipment	\$1,745,713	\$1,941,608
Right to use leased assets	\$726,106	\$630,826
Accumulated depreciation/amortization	<u>(1,923,759)</u>	<u>(2,082,904)</u>
Net capital assets	<u>\$548,060</u>	<u>\$489,530</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 Liabilities</u>	<u>OPEB</u>	<u>Net Pension Liability</u>
December 31, 2025	\$165,168	\$459,207	\$252,184	\$290,354
December 31, 2024	<u>138,526</u>	<u>356,032</u>	<u>261,931</u>	<u>342,740</u>
Increase (decrease)	<u>\$26,642</u>	<u>\$103,175</u>	<u>(\$9,747)</u>	<u>(\$52,386)</u>

Economic Factors and Next Year’s Budget

Total expenditures budgeted for all funds in 2025 total \$3,697,784 compared to budgeted expenditures of \$3,827,420 for 2026. The increase in budgeted expenditures from 2025 to 2026 is due to increases in staff salaries and benefits. The second reason for the increase is due to higher ARMER system expenses due to higher utility rates, annual rent increases, and ARMER system maintenance costs, in particular due to a new five-year Motorola maintenance contract which has higher than previous costs.

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, 2025

With Comparative Totals For December 31, 2024

	Governmental Activities	
	2025	2024
Assets:		
Cash and investments	\$1,869,738	\$3,219,763
Accounts receivable	5,440	35,767
Due from other governments	2,167,720	288,592
Prepaid items	148,437	187,124
Capital assets (net of accumulated depreciation)	548,060	489,530
Total assets	<u>4,739,395</u>	<u>4,220,776</u>
Deferred outflows of resources:		
Related to pensions	62,607	69,783
Related to OPEB	23,091	35,577
Total deferred outflows of resources	<u>85,698</u>	<u>105,360</u>
Liabilities:		
Accounts payable	46,155	38,657
Accrued salaries	53,404	45,010
Funds held for others	20,976	55,396
Due to other governments	147,465	120,893
Accrued interest payable	7,116	1,546
Unearned revenue	29,641	29,380
Compensated absences:		
Due within one year	29,510	24,110
Due in more than one year	135,658	114,416
Lease liability:		
Due within one year	111,095	54,855
Due in more than one year	348,112	301,177
OPEB liability:		
Due within one year	8,285	7,677
Due in more than one year	243,899	254,254
Net pension liability - due in more than one year	290,354	342,740
Total liabilities	<u>1,471,670</u>	<u>1,390,111</u>
Deferred inflows of resources:		
Related to pensions	215,038	272,372
Related to OPEB	14,427	29,072
Total deferred inflows of resources	<u>229,465</u>	<u>301,444</u>
Net position:		
Net investment in capital assets	88,853	133,498
Restricted for EMS relief	350,326	350,326
Unrestricted	2,684,779	2,150,757
Total net position	<u>\$3,123,958</u>	<u>\$2,634,581</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, 2025

With Comparative Totals For The Year Ended December 31, 2024

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	2025	2024
Governmental activities:						
General	\$2,588,432	\$663,560	\$1,852,093	\$ -	(\$72,779)	(\$11,303)
911 telephone system	387,658	692,715	-	-	305,057	33,409
Emergency medical services program	136,749	-	221,419	-	84,670	47,438
Radio	2,199,346	2,204,263	68,088	-	73,005	46,551
Interest on long-term liabilities	29,975	-	-	-	(29,975)	(24,211)
Total governmental activities	<u>\$5,342,160</u>	<u>\$3,560,538</u>	<u>\$2,141,600</u>	<u>\$0</u>	<u>359,978</u>	<u>91,884</u>
General revenues:						
Unrestricted investment earnings					125,655	130,827
Other					3,744	3,973
Total general revenues					<u>129,399</u>	<u>134,800</u>
Change in net position					489,377	226,684
Net position - January 1					<u>2,634,581</u>	<u>2,407,897</u>
Net position - December 31					<u><u>\$3,123,958</u></u>	<u><u>\$2,634,581</u></u>

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

METROPOLITAN EMERGENCY SERVICE BOARD

BALANCE SHEET
GOVERNMENTAL FUNDS

Statement 3

December 31, 2025

With Comparative Totals For December 31, 2024

	General Fund	911 Fund	EMS Fund	Radio Fund	Total	
					2025	2024
Assets:						
Cash and investments	\$551,027	\$538,720	\$415,463	\$364,528	\$1,869,738	\$3,219,763
Accounts receivable	-	3,323	-	2,117	5,440	35,767
Due from other governments	1,853,167	16,220	11,166	287,167	2,167,720	288,592
Prepaid items	9,647	100,340	-	38,450	148,437	187,124
Total assets	\$2,413,841	\$658,603	\$426,629	\$692,262	\$4,191,335	\$3,731,246
Liabilities and fund balance						
Liabilities:						
Accounts payable	\$6,488	\$99	\$4,411	\$35,157	\$46,155	\$38,657
Accrued salaries	29,390	18,113	-	5,901	53,404	45,010
Due to other governments	48,398	70,312	-	28,755	147,465	120,893
Funds held for others	-	20,976	-	-	20,976	55,396
Unearned revenue	-	-	1,472	28,169	29,641	29,380
Total liabilities	84,276	109,500	5,883	97,982	297,641	289,336
Fund balance:						
Nonspendable	9,647	100,340	-	38,450	148,437	187,124
Restricted	-	-	350,326	-	350,326	350,326
Committed	-	448,763	70,420	555,830	1,075,013	661,713
Assigned	1,110,517	-	-	-	1,110,517	2,057,685
Unassigned	1,209,401	-	-	-	1,209,401	185,062
Total fund balance	2,329,565	549,103	420,746	594,280	3,893,694	3,441,910
Total liabilities and fund balance	\$2,413,841	\$658,603	\$426,629	\$692,262	\$4,191,335	\$3,731,246
Fund balance reported above					\$3,893,694	\$3,441,910
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.					548,060	489,530
Deferred outflows of resources-pension related are not current financial resources and, therefore, are not reported in the funds.					62,607	69,783
Deferred outflows of resources-OPEB related are not current financial resources and, therefore, are not reported in the funds.					23,091	35,577
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.					(215,038)	(272,372)
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.					(14,427)	(29,072)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:						
Accrued interest payable					(7,116)	(1,546)
Compensated absences payable					(165,168)	(138,526)
Lease liability					(459,207)	(356,032)
OPEB liability					(252,184)	(261,931)
Net pension liability					(290,354)	(342,740)
Net position of governmental activities					\$3,123,958	\$2,634,581

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, 2025

With Comparative Totals For The Year Ended December 31, 2024

	General Fund	911 Fund	EMS Fund	Radio Fund	Total	
					2025	2024
Revenues:						
Member assessments	\$663,560	\$692,715	\$ -	\$274,657	\$1,630,932	\$1,561,461
User fees	-	-	-	418,137	418,137	385,563
Reimbursement revenue	-	-	-	1,511,469	1,511,469	1,443,558
Intergovernmental:						
State	1,853,167	-	214,939	68,088	2,136,194	231,552
Federal	-	-	6,480	-	6,480	87,975
Interest	69,918	26,758	12,079	16,900	125,655	130,827
Other	2,975	127	-	642	3,744	3,973
Total revenues	<u>2,589,620</u>	<u>719,600</u>	<u>233,498</u>	<u>2,289,893</u>	<u>5,832,611</u>	<u>3,844,909</u>
Expenditures:						
Current:						
Personal services	635,103	256,704	-	124,333	1,016,140	1,197,085
Rent and site leases	-	-	12,000	287,432	299,432	279,131
Equipment and maintenance upgrades	31,820	10,759	7,575	1,191,892	1,242,046	1,166,551
Other grant expenditures	1,853,167	-	84,797	63,402	2,001,366	190,722
Other services and charges	106,934	144,742	-	425,305	676,981	687,224
Capital outlay	17,286	12,572	5,762	188,012	223,632	125,469
Debt service on leases:						
Principal	8,429	6,130	2,809	93,717	111,085	108,321
Interest	719	523	240	22,923	24,405	25,857
Total expenditures	<u>2,653,458</u>	<u>431,430</u>	<u>113,183</u>	<u>2,397,016</u>	<u>5,595,087</u>	<u>3,780,360</u>
Revenues over (under) expenditures	<u>(63,838)</u>	<u>288,170</u>	<u>120,315</u>	<u>(107,123)</u>	<u>237,524</u>	<u>64,549</u>
Other financing sources (uses):						
Issuance of leases	17,286	12,572	5,762	178,640	214,260	-
Transfer in	129,000	-	-	-	129,000	195,000
Transfer out	-	-	(114,000)	(15,000)	(129,000)	(195,000)
Total other financing sources (uses)	<u>146,286</u>	<u>12,572</u>	<u>(108,238)</u>	<u>163,640</u>	<u>214,260</u>	<u>0</u>
Net change in fund balance	82,448	300,742	12,077	56,517	451,784	64,549
Fund balance - January 1	<u>2,247,117</u>	<u>248,361</u>	<u>408,669</u>	<u>537,763</u>	<u>3,441,910</u>	<u>3,377,361</u>
Fund balance - December 31	<u>\$2,329,565</u>	<u>\$549,103</u>	<u>\$420,746</u>	<u>\$594,280</u>	<u>\$3,893,694</u>	<u>\$3,441,910</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, 2025
With Comparative Totals For The Year Ended December 31, 2024

Statement 5

	<u>2025</u>	<u>2024</u>
Amounts reported for governmental activities in the Statement of Activities are different because:		
Net changes in fund balance - total governmental funds (Statement 4)	\$451,784	\$64,549
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	(52,130)	(77,815)
Amortization	(112,972)	(112,998)
Capital outlay	223,632	125,469
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	(214,260)	-
Principal payment on lease liabilities	111,085	108,321
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	(5,570)	1,646
Change in compensated absences payable	(26,642)	32,502
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	\$55,643	
Pension expense	46,901	
OPEB contributions	8,865	
OPEB expense	3,041	
	<u>114,450</u>	<u>85,010</u>
Change in net position of governmental activities (Statement 2)	<u>\$489,377</u>	<u>\$226,684</u>

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

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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. Governmental funds defer revenue recognition in connection with resources that have been received but not yet earned (“unearned”).

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.

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	\$748,561	\$2,653,458	\$1,904,897

The overage was funded by intergovernmental and interest revenue exceeding budget.

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.

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

F. RECEIVABLES AND PAYABLES

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

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 equipment and right-to-use lease assets, 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.

Right-to-use lease 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 lease assets are amortized on a straight-line basis over the life of the related lease.

I. COMPENSATED ABSENCES

It is MESB's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay and accumulated sick leave benefits which are attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid is 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.

J. 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.

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

K. 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.

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.

L. INTERFUND TRANSACTIONS

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Temporary interfund loans, if any, are classified as "due to/from other funds" and are planned to be eliminated in the upcoming year. All other interfund transactions are reported as transfers.

M. 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.

N. 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.

O. 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.

P. 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, 2024, from which the summarized information was derived.

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, 2025 is as follows:

Cash and investments pooled with Washington County at fair value	\$568,758
Cash and investments pooled with Hennepin County at fair value	<u>1,300,980</u>
Total	<u><u>\$1,869,738</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, 2025, MESB does not have any applicable investments.

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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, 2025 are expected to be collected within one year.

Note 4 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets:				
Equipment	\$1,941,608	\$9,371	\$205,266	\$1,745,713
Right-to-use lease assets:				
Antenna and equipment site space	630,826	172,356	118,981	684,201
Office space	-	41,905	-	41,905
Total capital assets	<u>2,572,434</u>	<u>223,632</u>	<u>324,247</u>	<u>2,471,819</u>
Less accumulated depreciation/amortization:				
Equipment	1,762,523	52,130	205,266	1,609,387
Right-to-use lease assets:				
Antenna and equipment site space	320,381	92,020	118,981	293,420
Office space	-	20,952	-	20,952
Total accumulated depreciation/amortization	<u>2,082,904</u>	<u>165,102</u>	<u>324,247</u>	<u>1,923,759</u>
Capital assets - net	<u>\$489,530</u>	<u>\$58,530</u>	<u>\$0</u>	<u>\$548,060</u>

Depreciation/amortization expense was charged to programs as follows:

General	\$8,643
911 telephone system	6,286
Emergency medical services system	32,377
Radio	<u>117,796</u>
Total depreciation/amortization expense	<u>\$165,102</u>

Right-to-use lease assets meet the definition of capital assets. MESB has recorded right-to-use lease assets relating to leased antenna and equipment site space and office space. The related leases are described at Note 6.

METROPOLITAN EMERGENCY SERVICES BOARD
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

Note 5 COMPENSATED ABSENCES

Activity for the year ended December 31, 2025, is as follows:

	Beginning Balance	Net Change	Ending Balance	Estimated Amount Due Within One Year
Compensated absences	<u>\$138,526</u>	<u>\$26,642</u>	<u>\$165,168</u>	<u>\$29,510</u>

It is not practicable to determine the specific year for payment of accrued compensated absences.

Note 6 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 \$1,746 per month. The lease term ends on December 31, 2026. 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 lease asset with a net book value of \$20,953 as of December 31, 2025.

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 lease asset with a net book value of \$86,736 as of December 31, 2025.

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 lease asset with a net book value of \$88,369 as of December 31, 2025.

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 lease asset with a net book value of \$53,769 as of December 31, 2025.

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 lease asset with a net book value of \$24,022 as of December 31, 2025.

MESB entered into an agreement with Great River Energy to lease antenna and equipment space at a rate of \$35,797 per year with 4% annual increases. The lease term ends on March 31, 2030 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 lease asset with a net book value of \$137,885 as of December 31, 2025.

METROPOLITAN EMERGENCY SERVICES BOARD
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

Activity for the year ended December 31, 2025, is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amount Due Within One Year</u>
Lease liabilities	<u>\$356,032</u>	<u>\$214,260</u>	<u>\$111,085</u>	<u>\$459,207</u>	<u>\$111,095</u>

Total expense related to leased assets for the year ended December 31, 2025 is as follows:

Amortization expense by asset class:	
Antenna & equipment site space	\$92,020
Office space	<u>20,952</u>
Total amortization expense	112,972
Variable lease expense	-
Interest on lease liabilities	29,975
Other lease expense	-
Total expense recognized in relation to lease assets	<u>\$142,947</u>

Future minimum lease obligations as of December 31, 2025 are as follows:

<u>Year Ending December 31,</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2026	\$111,095	\$25,386	\$136,481
2027	99,008	19,138	118,146
2028	109,090	13,022	122,112
2029	70,163	7,275	77,438
2030	16,365	3,813	20,178
2031-2035	<u>53,486</u>	<u>5,753</u>	<u>59,239</u>
Total	<u>\$459,207</u>	<u>\$74,387</u>	<u>\$533,594</u>

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

Note 7 DEFINED BENEFIT PENSION PLAN

A. PLAN DESCRIPTION

MESB participates in the General Employees Retirement Plan (General Plan), which is a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). Plan provisions are established and administered according to Minnesota Statutes Chapters 353, 353D, 353E, 353G and 356. Minnesota Statutes Chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

B. BENEFITS PROVIDED

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

The General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989 receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first ten years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2025 annual increase was 1.25%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

C. CONTRIBUTIONS

Minnesota Statutes Chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and MESB was required to contribute 7.50% for General Plan members. MESB's contributions to the General Employees Fund for the year ended December 31, 2025 were \$55,643. MESB's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTS

At December 31, 2025, MESB reported a liability of \$290,354 for its proportionate share of the General Employees Fund'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 \$7,004.

MESB's proportionate share of the net pension liability	\$290,354
State of Minnesota's proportionate share of the net pension liability associated with the MESB	<u>7,004</u>
Total	<u><u>\$297,358</u></u>

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. MESB's proportion of the net pension liability was based on the MESB's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. MESB's proportionate share was 0.0088% at the end of the measurement period and 0.0093% for the beginning of the period.

For the year ended December 31, 2025, MESB recognized pension expense of (\$46,901) for its proportionate share of the General Plan's pension expense. In addition, MESB recognized an additional (\$1,074) as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

METROPOLITAN EMERGENCY SERVICES BOARD
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

At December 31, 2025, MESB reported General Employees Fund 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	\$27,533	\$ -
Changes in actuarial assumptions	6,995	65,417
Net difference between projected and actual earnings on pension plan investments	-	118,705
Changes in proportion	-	30,916
Employer contributions subsequent to the measurement date	<u>28,079</u>	<u>-</u>
Total	<u><u>\$62,607</u></u>	<u><u>\$215,038</u></u>

The \$28,079 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, 2026. 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>
2026	(\$50,710)
2027	(62,659)
2028	(46,506)
2029	(20,635)
2030	-
Thereafter	-

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

E. ACTUARIAL METHODS AND ASSUMPTIONS

The total pension liability for the cost-sharing defined benefit plan was determined by an actuarial valuation as of June 30, 2025, using the entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.25% per year
Investment Rate of Return	7.00%

The long-term investment rate of return is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7.00% is within that range.

Benefit increases after retirement are assumed to be 1.50% for the General Plan.

Salary growth assumptions in the General Plan range in annual increments from 11.50% after one year of service to 3.0% after 27 years of service.

Mortality rates for the General Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit PERA’s experience.

Actuarial assumptions for the General Plan are reviewed every four years. The General Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2025:

Changes in Actuarial Assumptions:

- The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.50%.

Changes in Plan Provisions:

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1.00% and 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.50%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1.00% and 1.50%.
- The 1.00% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

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

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

F. DISCOUNT RATE

The discount rate used to measure the total pension liability in 2025 was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERS was projected to be available to make all projected future benefit payments of current plan members. The long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. PENSION LIABILITY SENSITIVITY

The following presents 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 General Plan net pension liability (asset)	\$705,225	\$290,354	(\$46,199)

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 8 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. PLAN DESCRIPTION

In addition to providing the pension benefits described in Note 7, 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 Dakota County pays for Medicare supplement plan. The monthly benefit amount is adjusted annually. Total benefits paid in 2025 were \$7,112. In addition, MESB pays the premium for a \$2,000 life insurance policy.

METROPOLITAN EMERGENCY SERVICES BOARD
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

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 Dakota 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, 2024 actuarial valuation, participants of the plan consisted of:

Active employees	8
Inactive employees and beneficiaries currently receiving benefits	<u>2</u>
Totals	<u><u>10</u></u>

D. TOTAL OPEB LIABILITY AND CHANGES IN TOTAL OPEB LIABILITY

MESB's total OPEB liability of \$252,184 was measured as of January 1, 2025 and was determined by an actuarial valuation as of January 1, 2024. Changes in the total OPEB liability during 2025 were:

Balance - beginning of year	\$261,931
Changes for the year:	
Service cost	5,079
Interest	9,749
Plan changes	-
Differences between expected and actual experience	-
Changes in assumptions	(17,463)
Benefit payments	<u>(7,112)</u>
Net changes	<u>(9,747)</u>
Balance - end of year	<u><u>\$252,184</u></u>

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

E. ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

The total OPEB liability in the January 1, 2024 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	4.20%
Investment rate of return	N/A
Pre-65 Healthcare trend rate	6.25% as of January 1, 2025 grading to 5.00% over 5 years and then to 4.00% over the next 48 years.
Post-65 Healthcare trend rate	5.00%

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, 2025 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:

<u>Attained Age</u>	<u>Retirement % Rule of 90</u>	<u>Retirement % Not Rule of 90</u>
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 (3.20%) or 1% higher (5.20%) than the current discount rate:

	1% Decrease (3.20%)	Discount Rate (4.20%)	1% Increase (5.20%)
Total OPEB liability	\$290,370	\$252,184	\$221,025

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 3.00%) or 1% higher (7.25% decreasing to 5.00%) 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	\$216,668	\$252,184	\$296,567

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

For the year ended December 31, 2025, MESB recognized (\$3,054) of OPEB expense. At December 31, 2025, 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	\$14,226	\$11,642
Gain on liability	-	2,785
Contributions subsequent to the measurement date	8,865	-
Total	<u>\$23,091</u>	<u>\$14,427</u>

The \$8,865 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, 2025.

METROPOLITAN EMERGENCY SERVICES BOARD

NOTES TO FINANCIAL STATEMENTS

December 31, 2025

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

<u>Year Ended December 31,</u>	<u>OPEB Expense Amount</u>
2026	\$5,620
2027	(5,821)
2028	-
2029	-
2030	-
Thereafter	-

Note 9 CONTINGENCIES

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

Note 10 FUND BALANCE CLASSIFICATIONS

At December 31, 2025, a summary of the governmental fund balance classifications are listed below. Definitions of the classifications can be found in Note 1K.

	<u>General</u>	<u>911 Fund</u>	<u>EMS Fund</u>	<u>Radio Fund</u>	<u>Total</u>
Nonspendable:					
Prepaid items	\$9,647	\$100,340	\$ -	\$38,450	\$148,437
Restricted for:					
Emergency services	-	-	350,326	-	350,326
Committed for:					
Emergency services	-	448,763	70,420	555,830	1,075,013
Assigned for:					
Future projects	1,110,517	-	-	-	1,110,517
Unassigned	<u>1,209,401</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,209,401</u>
Total	<u>\$2,329,565</u>	<u>\$549,103</u>	<u>\$420,746</u>	<u>\$594,280</u>	<u>\$3,893,694</u>

Note 11 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.

METROPOLITAN EMERGENCY SERVICES BOARD
NOTES TO FINANCIAL STATEMENTS
 December 31, 2025

Note 12 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 13 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.

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

<u>Grant Period</u>	<u>Budget</u>	<u>Prior Years</u>	<u>2025</u>	<u>Balance</u>
Grant revenue/expenditures (accrual basis):				
07/01/23 - 06/30/25	\$328,938	\$144,208	\$151,286	\$33,444
07/01/25 - 06/30/27	\$328,938	\$ -	\$26,717	\$302,221
Receipts (cash basis):				
07/01/23 - 06/30/25	\$328,938	\$131,296	\$164,198	\$33,444
07/01/25 - 06/30/27	\$328,938	\$ -	\$16,356	\$312,582

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

METROPOLITAN EMERGENCY SERVICES BOARD
NOTES TO FINANCIAL STATEMENTS
 December 31, 2025

Note 14 INTERFUND TRANSFERS

	<u>Transfers In</u> <u>General Fund</u>
Transfers out:	
EMS Fund	\$114,000
Radio Fund	<u>15,000</u>
Total transfers	<u><u>\$129,000</u></u>

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

Note 15 COMMITTED CONTRACT

At December 31, 2025, MESB had a remaining contract commitment of \$3,706,333 related to a school mapping project.

Note 16 RECENTLY ISSUED ACCOUNTING STANDARDS

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

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

Statement No. 104 *Disclosure of Certain Capital Assets*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2025.

Statement No. 105 *Subsequent Events*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2026.

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, 2025
With Comparative Actual Amounts For The Year Ended December 31, 2024

Statement 6

	Budgeted Amounts		2025 Actual Amounts	Variance with Final Budget - Over (Under)	2024 Actual Amounts
	Original	Final			
Revenues:					
Member assessments	\$663,560	\$663,560	\$663,560	\$ -	\$636,929
Reimbursement revenue	2,000	2,000	-	(2,000)	-
Intergovernmental:					
State	-	-	1,853,167	1,853,167	-
Interest	15,000	15,000	69,918	54,918	71,942
Other	3,000	3,000	2,975	(25)	3,878
Total revenues	<u>683,560</u>	<u>683,560</u>	<u>2,589,620</u>	<u>1,906,060</u>	<u>712,749</u>
Expenditures:					
Current:					
Personal services	626,967	626,967	635,103	8,136	590,122
Equipment and maintenance upgrades	14,600	14,600	31,820	17,220	5,092
Other grant expenditures	-	-	1,853,167	1,853,167	-
Other services and charges	95,785	95,785	106,934	11,149	81,932
Capital outlay	-	-	17,286	17,286	-
Debt service on leases:					
Principal	10,489	10,489	8,429	(2,060)	9,960
Interest	719	719	719	-	346
Total expenditures	<u>748,560</u>	<u>748,560</u>	<u>2,653,458</u>	<u>1,904,898</u>	<u>687,452</u>
Revenues over (under) expenditures	<u>(65,000)</u>	<u>(65,000)</u>	<u>(63,838)</u>	<u>1,162</u>	<u>25,297</u>
Other financing sources (uses):					
Issuance of leases	-	-	17,286	17,286	-
Transfer in	45,000	45,000	129,000	84,000	45,000
Transfer out	-	-	-	-	(150,000)
Total other financing sources (uses)	<u>45,000</u>	<u>45,000</u>	<u>146,286</u>	<u>101,286</u>	<u>(105,000)</u>
Net change in fund balance	<u>(\$20,000)</u>	<u>(\$20,000)</u>	<u>82,448</u>	<u>\$102,448</u>	<u>(79,703)</u>
Fund balance - January 1			<u>2,247,117</u>		<u>2,326,820</u>
Fund balance - December 31			<u>\$2,329,565</u>		<u>\$2,247,117</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, 2025

With Comparative Actual Amounts For The Year Ended December 31, 2024

	Budgeted Amounts		2025 Actual Amounts	Variance with Final Budget - Over (Under)	2024 Actual Amounts
	Original	Final			
Revenues:					
Member assessments	\$692,715	\$692,715	\$692,715	\$ -	\$662,925
Interest	10,000	10,000	26,758	16,758	23,896
Other	-	-	127	127	-
Total revenues	<u>702,715</u>	<u>702,715</u>	<u>719,600</u>	<u>16,885</u>	<u>686,821</u>
Expenditures:					
Current:					
Personal services	541,244	541,244	256,704	(284,540)	492,747
Equipment and maintenance upgrades	9,700	9,700	10,759	1,059	9,131
Other services and charges	163,365	163,365	144,742	(18,623)	194,058
Capital outlay	-	-	12,572	12,572	-
Debt service on leases:					
Principal	7,883	7,883	6,130	(1,753)	7,470
Interest	523	523	523	-	259
Total expenditures	<u>722,715</u>	<u>722,715</u>	<u>431,430</u>	<u>(291,285)</u>	<u>703,665</u>
Revenues over (under) expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>288,170</u>	<u>308,170</u>	<u>(16,844)</u>
Other financing sources (uses):					
Issuance of leases	-	-	12,572	12,572	-
Transfer in	-	-	-	-	100,000
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>12,572</u>	<u>12,572</u>	<u>100,000</u>
Net change in fund balance	<u>(\$20,000)</u>	<u>(\$20,000)</u>	<u>300,742</u>	<u>\$320,742</u>	<u>83,156</u>
Fund balance - January 1			<u>248,361</u>		<u>165,205</u>
Fund balance - December 31			<u>\$549,103</u>		<u>\$248,361</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

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability:								
Service cost	\$5,079	\$5,527	\$3,764	\$5,949	\$6,506	\$5,006	\$7,824	\$8,568
Interest	9,749	8,886	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	-	(8,359)	-	(17,381)	-	(21,379)	-	-
Changes in assumptions	(17,463)	42,678	(70,502)	(4,314)	37,761	19,465	(19,221)	-
Benefit payments	(7,112)	(6,785)	(7,645)	(4,383)	(4,218)	(5,499)	(5,985)	(3,841)
Net change in total OPEB liability	(9,747)	41,947	(68,612)	(14,002)	47,573	3,917	(8,650)	13,087
Total OPEB liability - beginning	261,931	219,984	288,596	302,598	255,025	251,108	259,758	246,671
Total OPEB liability - ending	\$252,184	\$261,931	\$219,984	\$288,596	\$302,598	\$255,025	\$251,108	\$259,758
Covered-employee payroll	\$844,668	\$820,066	\$802,556	\$779,181	\$805,345	\$779,995	\$702,011	\$681,564
Total OPEB liability as a percentage of covered-employee payroll	29.9%	31.9%	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
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%
2024	2024	0.0093%	342,740	8,863	351,603	784,520	44.8%	89.1%
2025	2025	0.0088%	290,354	7,004	297,358	793,535	37.5%	90.8%

See accompanying notes to the required supplementary information.

METROPOLITAN EMERGENCY SERVICE BOARD

REQUIRED SUPPLEMENTARY INFORMATION

Statement 10

SCHEDULE OF PENSION CONTRIBUTIONS - GENERAL EMPLOYEES RETIREMENT FUND

For the Last Ten Years

<u>Fiscal Year Ending</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>Covered- Employee Payroll (c)</u>	<u>Contributions as a Percentage of Covered Payroll (b/c)</u>
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%
December 31, 2024	62,948	62,948	-	839,307	7.5%
December 31, 2025	55,643	55,643	-	741,905	7.5%

See accompanying notes to the required supplementary information.

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.

2025 Changes

Changes in Actuarial Assumptions:

- The discount rate was changed from 3.70% to 4.20%.

2024 Changes

Changes in Actuarial Assumptions:

- The health care trend rates were changed to better anticipate short-term and long-term medical increases. The new rates include a change to post-age 65 trend rates from 4.00% to 5.00%.
- The discount rate was changed from 4.00% to 3.70%.

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%

METROPOLITAN EMERGENCY SERVICES BOARD
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2025

2020 Changes (Continued)

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

2025 Changes

Changes in Actuarial Assumptions:

- The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.50%.

Changes in Plan Provisions:

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1.00% and 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.50%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1.00% and 1.50%.
- The 1.00% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

2024 Changes

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 Changes

Changes in Actuarial Assumptions:

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

METROPOLITAN EMERGENCY SERVICES BOARD
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2025

2023 Changes (Continued)

Changes in Plan Provisions:

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

2022 Changes

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 changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

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.

METROPOLITAN EMERGENCY SERVICES BOARD
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2025

2019 Changes (Continued)

Changes in Plan Provisions:

- The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changed prospectively, requiring \$16 million due per year through 2031.

2018 Changes

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.

Changes in Plan Provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Annual increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90% funding ratio to 50% of the Social Security Cost-of-Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

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 annual increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions:

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16 million in 2017 and 2018 and \$6 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21 million to \$31 million in calendar years 2019 to 2031. The State's contribution changed from \$16 million to \$6 million in calendar years 2019 to 2031.

2016 Changes

Changes in Actuarial Assumptions:

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

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, 2025, 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 April 29, 2026.

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 the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity'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

April 29, 2026

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, 2025, 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 April 29, 2026.

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 Minnesota Statute § 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

April 29, 2026



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METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: May 13, 2026
Agenda Item: 5A. Approval of Amendment to
Life Link iii ARMER Participation Plan
Presenter: Fredrick

RECOMMENDATION

The Executive Committee recommends the Board approve the amendments to LifeLink iii's ARMER Participation Plan.

BACKGROUND

LifeLink iii has been a user on the regional ARMER system since 2004 and became a full ARMER participant in 2023.

ISSUES & CONCERNS

LifeLink iii is undergoing an expansion of operations. As such, it has run out of radio IDs in its current range; it needs additional IDs and an additional range. To cover current and future needs, LifeLink iii requests an additional 35 IDs, to bring its full count to 150.

Additionally, LifeLink iii seeks a waiver to SECB Standards IOP-26 and IOP-33 to not need to hold all regional and statewide interoperability talkgroups, as some subscribers are used for very specific purposes. The Radio TOC supports LifeLink iii in seeking a waiver to these SECB standards.

FINANCIAL IMPACT

None to the MESB

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL



February 4, 2026

Chairperson Jake Thompson
Radio Technical Operations Committee
Metropolitan Emergency Services Board

Re: Life Link III ARMER Participation Plan Amendment

Life Link III seeks approval for the following amendments to our Full Participation plan.

1. New radio ID range 176020 – 176269
2. Authorize additional future expansion radio IDs from 115 to 150 (35 additional).
3. Waiver from IOP-33 (ATAC Interoperability Talkgroups) and IOP-26 (800 MHz Statewide Uniform Interoperability Radio Zones) for radios within our fleet which serve a specific purpose (e.g. base alerting, control station consoles, etc.).

Background

1. Previously, Life Link III was assigned to a pooled radio ID range 106900-107499. This pooled range has run out of available IDs and will not support our needed expansion. After discussion with ARMER System Administrator Nick Schatz, he created a new radio ID range specifically for our agency (176020 – 176269). We seek authorization to use this range, and we will migrate the fleet through our in-progress fleetwide reprogramming and abandon IDs within the former pooled range.
2. Our organization is currently approved for 115 radio IDs. We seek authorization to expand to 150 to accommodate anticipated future expansion.



3. At Life Link III we have several base/control station subscribers which are used for a specific purpose. Whether alerting a base for a call for service or connecting to our radio console to be steered to the most appropriate talkgroup/channel for a mission, these radios are programmed to serve a function. We seek a waiver from IOP-33 (ATAC Interoperability Talkgroups) and IOP-26 (800 MHz Statewide Uniform Interoperability Radio Zones) for radios meeting these criteria. Radios in our fleet which are used for general response operations with clinicians and aviation to interoperate with hospitals and responders will continue to meet IOP-33 and IOP-26 to afford them the ability for interoperability.

Thank you for your consideration regarding this request.

Brandon Larson
Local System Administrator
Communication Systems Manager | Life Link III
320-828-6685 | bclarson@lifelinkiii.com



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: May 13, 2026
Agenda Item: 5B. Approval of Amendment to
Sherburne County ARMER Participation Plan
Presenter: Fredrick

RECOMMENDATION

The Executive Committee recommends the Board approve the amendment to the Sherburne County ARMER participation plan.

BACKGROUND

Sherburne County utilizes a full ARMER participation plan with DPS-ECN. Sherburne County became part of the Metro Region in 2019.

ISSUES & CONCERNS

Sherburne County seeks to make updates to its simulcast paging system. The County purchased a new Motorola GTR 8000 to replace the current T1-based system. The new system requires greater microwave capacity, thus Sherburne County requests additional ethernet capacity between the Enfield tower and Zimmerman tower.

MnDOT has reviewed and approved the plan.

FINANCIAL IMPACT

None to the MESB

MOTION BY:
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PASS/FAIL



Sherburne County Sheriff's Office

"Commitment to Service with Integrity and Pride"

Sheriff Joel Brott

METRO TOC and LMR Committees

Re: Sherburne County Simulcast MNDOT Microwave Excess capacity add

Sherburne County presently has a T1 based VHF Simulcast system. Sherburne county has purchased GTR 8000/ GRV VHF Simulcast Fire paging system.

Connectivity:

Sherburne county is requesting excess capacity VLAN Ethernet between Enfield, and Zimmerman controlled by MNDOT Microwave (see attached drawing).

Ownership/ Monitoring/ Maintenance:

Sherburne county will be contracting with DSC Communications to install Simulcast system, and will be responsible for connection to onsite equipment.

Paging control:

This Simulcast will be controlled by a Motorola GRV8000 that will be located at the Sherburne County LEC site in Elk River, and controlled VIA CCGW at the LEC. Sherburne county has Microwave connectivity between Elk River LEC dispatch, and the Zimmerman MNDOT tower site.

Request is submitted by Sherburne County Sheriff's Office representative Kyle Breffle.

Technical questions should be directed to John Brinkman, DSC Communications, 320.252.1887
JBrinkman@DSCCOMMUNICATIONS.COM



Sherburne Sheriff's Office

03/10/2026

Date Signed

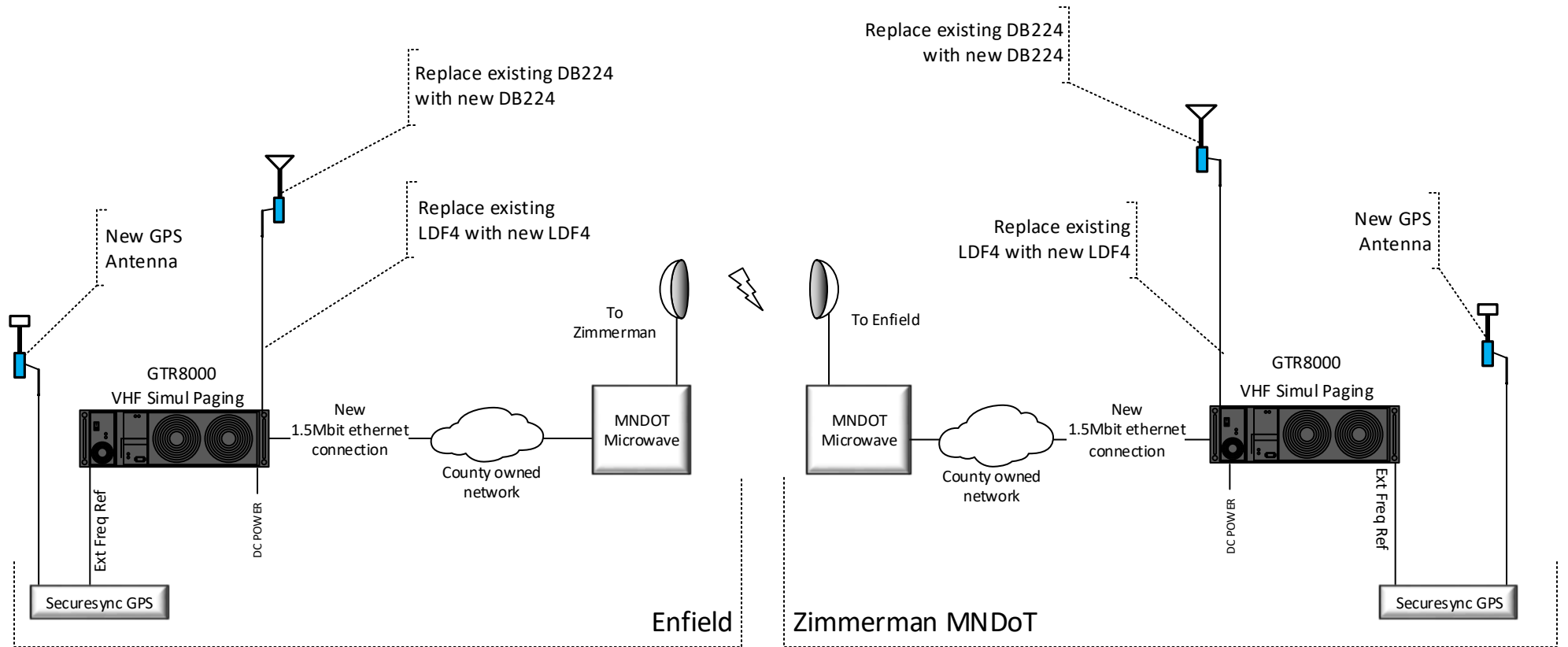


Note:

All new/replacement equipment will be installed into existing rack.

The Enfield location will be converted to a transmit-only site, and the LEC will assume the role of the system headend. This configuration maintains transmission capability in the event that the console site enters console-site trunking.

Existing T1 line to Zimmerman to be removed within 90 days of new system install and confirmed operations.



Request:

1. New GPS Antenna
2. Replace Antenna & line with new
3. New 1.5Mbit ethernet link Enfield - Zimmerman

DSC COMMUNICATIONS		Overview
CUSTOMER NO. 0454		Sherburne County Sheriff



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: May 13, 2026
Agenda Item: 7A. Approval to Fund Regional Whole Blood Program
Presenter: Hayes

RECOMMENDATION

The Executive Committee recommends approval to allocate \$40,000 for two regional whole blood requests to reimburse Maplewood Fire/EMS and Lakeview EMS.

BACKGROUND

Severe hemorrhage remains one of the leading causes of preventable death in trauma, and EMS agencies nationwide are increasingly challenged by long transport times that delay access to lifesaving blood transfusions. The EMS Whole Blood Response Program is designed to address this gap by enabling frontline responders to administer low-titer O-positive whole blood directly in the field, significantly improving survival for patients experiencing critical blood loss.

The clinical foundation for this program is already in place. The Medical Directors for the Maplewood and Lakeview EMS programs have formally approved the protocols for prehospital whole blood administration. Additionally, the Minnesota Metropolitan Regional Trauma Advisory Committee (MMRTAC) representing Trauma Medical Directors from across the region has endorsed the program for regional implementation, confirming broad medical support.

The Minnesota Office of EMS (formerly the Emergency Medical Services Regulatory Board) provides a grant to each of the eight (8) EMS regions on a bi-annual basis, the EMS Fund Grant. The regional EMS grants are authorized in Minnesota Statutes 144E.50. For fiscal years 2026-2027, the grant period is July 1, 2025 through June 30, 2027. For the current biennium, the award was \$328,937.50, however \$259,468.75 must be spent by June 30, 2026.

ISSUES & CONCERNS

The EMS Technical Operations Committee reviewed the operational portions of the request and considered the medical recommendation from the Minnesota Metropolitan Regional Trauma Advisory Committee (MMRTAC) and the Medical Directors for Maplewood Fire/EMS and Lakeview EMS.

The MESB is being asked to approve funding, not to make clinical recommendations.

This request seeks Board approval to use MESB grant funds to reimburse participating EMS agencies for the equipment necessary to safely store, transport, and administer whole blood in

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METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: May 13, 2026
Agenda Item: 7A. Approval to Fund Regional
Whole Blood Program
Presenter: Hayes

the field. Funding this equipment allows agencies to fully implement the Whole Blood Response Program and bring this lifesaving capability to patients throughout the metropolitan region.

The EMS TOC recommends using grant dollars to reimburse Lakeview EMS and Maplewood Fire for their start-up costs for providing this service, in the amount of \$20,000.00 for each service.

FINANCIAL IMPACT

There are sufficient funds in the OEMS EMS Fund Grant to cover this request which must be spent by June 30, 2026.

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PASS/FAIL



HealthPartners®

Lakeview Hospital



Emergency Medical Services

To: Members of the Metro Emergency Services Board

From: Jon Muller, EMS Director

Date: January 15, 2026

Subject: Request for MESB Regional Grant Funding – Joint Prehospital Whole Blood Program

Dear Members of the Metro Emergency Services Board,

I am writing on behalf of **Lakeview EMS** to respectfully request **\$20,000 in regional grant funding** through the MESB to support the **start-up of a joint, multijurisdictional prehospital whole blood program** serving Lakeview's service area and our mutual aid partners.

Background and Need

Severe hemorrhage is a **leading cause of preventable trauma death**, and the **pre-hospital administration of whole blood** has been shown to significantly improve survival by replacing lost blood volume *prior* to hospital arrival. National EMS authorities recognize prehospital blood administration as a lifesaving intervention that enhances EMS capabilities and outcomes for trauma patients.

Currently, only a small percentage of EMS agencies nationwide carry whole blood in the field, largely due to the **logistical and financial barriers** associated with purchasing, storing, monitoring, and deploying blood products.

Regional Nature of the Resource

Lakeview EMS routinely responds across jurisdictional boundaries and regularly provides care on mutual aid calls. Internal data demonstrate that **approximately 50% of blood administrations have occurred on mutual aid incidents**, clearly illustrating that prehospital blood is a **regional resource**—not agency-specific—and beneficial to all jurisdictions within the metro region.

Proposed Use of Funds

Lakeview EMS requests **\$20,000** in MESB funding to cover essential **one-time start-up costs**, including:

- **Blood storage coolers and temperature monitoring systems** to maintain appropriate 1-6 °C storage in accordance with best practices, ensuring product viability and safety.
- **Deployment equipment** (e.g., transport containers, warming devices) necessary for field ready-to-use capability.

These investments will create a **coordinated, interoperable regional blood response capability** available to patients and EMS providers regardless of jurisdictional boundaries.



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Lakeview Hospital



Emergency Medical Services

Program Governance

The proposed whole blood program has been developed with the **full support of Lakeview EMS medical leadership**. The Lakeview EMS **Medical Director** will oversee clinical governance, including:

- Clinical protocols and indications for use
- Provider education and competency training
- Quality assurance and performance monitoring

This oversight framework will **ensure safe, evidence-based implementation** and high standards of clinical care.

Alignment with MESB Regional Goals

This proposal supports the MESB’s mission to enhance regional EMS capabilities, improve resource utilization, and implement **innovative interventions that improve prehospital care outcomes**. The regional EMS governance structure encourages collaborative projects that benefit multiple jurisdictions and strengthen coordinated response capacity.

We would appreciate the opportunity to provide additional details or respond to any questions from the Board.

Thank you for your leadership and continued support of regional emergency services.

Respectfully,

Jon Muller, Lakeview EMS Director

Supported By:

Kari Haley, MD, FAEMS
Regions Hospital Emergency Medicine Core Faculty
Program Director Regions Hospital EMS Fellowship
Assistant Professor Emergency Medicine, University of Minnesota
Assistant Medical Director, Regions Emergency Medical Services

Aaron Burnett MD, FACEP
Medical Director St. Paul Fire Department & Regions Hospital EMS
Associate Professor of Emergency Medicine
University of Minnesota
Medical Director, Lakeview EMS



To: Members of the Metro Emergency Services Board
From: Michael Mondor, Fire and EMS Chief
Haley Taormina, MD Medical Director
Aaron Burnett, MD Medical Director

Date: January 5, 2026

Subject: Request for MESB Regional Grant Funding – Prehospital Whole Blood Program Start-Up

Dear Members of the Metro Emergency Services Board,

On behalf of the Maplewood Fire Department, I respectfully submit this request for Metro Emergency Services Board (MESB) grant funding to support the start-up of a regional prehospital whole blood program. This program is scheduled to launch in 2026 and designed to benefit Maplewood and the surrounding communities we serve through mutual aid.

Uncontrolled bleeding remains one of the leading causes of preventable death in trauma. The early administration of whole blood in the prehospital setting has been shown to significantly improve survival for patients suffering from severe traumatic bleeding, particularly when transport times are prolonged or injuries are life-threatening. While blood administration was once limited to hospitals, fire-based EMS agencies across the country are now safely delivering blood in the field with measurable life-saving impact.

Maplewood Fire Department is preparing to implement a prehospital blood program that will be available not only to our residents, but also to patients encountered during mutual aid and regional response incidents. Once operational, this program will serve as a shared regional resource, supporting neighboring jurisdictions during large-scale incidents, cross-border responses, and high-acuity trauma calls.

We are requesting \$20,000 in MESB regional grant funding to support the initial start-up costs of this program. These funds would be used for required equipment such as validated blood storage coolers, temperature monitoring systems, and associated logistical infrastructure necessary to safely deploy blood in the field. These are one-time costs that create a sustainable, long-term regional capability.

This request is submitted with the full support of the Maplewood Fire Department's Medical Director, who will oversee all clinical governance, protocols, and quality assurance related to the program.

We respectfully request MESB's consideration of this proposal and welcome the opportunity to provide additional information⁹⁹ as needed.



Thank you for your continued commitment to advancing regional emergency care.

Respectfully,

Michael Mondor
Fire Chief, Maplewood Fire Department

Supported by:
Haley Taormina, MD
Medical Dir Haley Taormina, MD

Aaron Burnett, MD
East Metro Medical Director Representative
MESB Technical Operations Committee
MN Office of EMS, MESB Physician Representative



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: May 13, 2026
Agenda Item: 7B. Approval of Authorization to
**Execute Amendment 1 to Lease Agreement
With Fairview Health Services for MIR Bus Storage**
Presenter: Hayes

RECOMMENDATION

MESB staff recommend the Board authorize the Chair to execute Amendment 1 to the Lease Agreement with Fairview Health Services for MIR bus storage pending favorable legal review.

BACKGROUND

The Metropolitan Emergency Services Board owns a Major Incident Response (MIR) bus which was originally purchased in the early 2000's to assist Metro Region EMS agencies respond to incidents involving a large number of patients. Additionally, the bus may support other regions within the State of Minnesota and as stand-by at large events.

At its May 2023 meeting, the MESB approved a lease agreement with Fairview Health Services. The original term of the agreement was through June 30, 2025, with three additional automatic one-year renewals (through June 30, 2028).

The original lease required Fairview Health Services to invoice the MESB monthly for rent.

ISSUES & CONCERNS

MESB and Fairview EMS would like to amend the lease agreement in the following ways. First, the lease will be extended beyond the 2028 date. This is one of the items still being determined as of this writing and is pending favorable legal review.

Second, Fairview EMS has requested a change in how it invoices MESB. Fairview EMS would like to invoice MESB in January and July for rent, rather than monthly.

No other changes are included in the current draft of Amendment 1.

FINANCIAL IMPACT

None. The rent is included in the EMS fund grant budget and will continue to be included in successive grants for the term of the lease.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: May 13, 2026
Agenda Item: 8A. Approval of Amendment 1 to
School Mapping Grant Agreement
With State of Minnesota
Presenter: Rohret

RECOMMENDATION

Staff recommend the Board approve Amendment 1 to the school mapping grant agreement with the State of Minnesota, Department of Public Safety, to extend the grant agreement to February 28, 2027 and authorize the Chair to execute the amendment once received.

BACKGROUND

In the 2024 legislative session, the Legislature approved allocating \$7 million from the 9-1-1 special revenue fund to serve as grants to the regional emergency communications/services boards. The grant was to be administered by the Minnesota Department of Public Safety (DPS) Emergency Communication Networks (ECN) division, with input from the Statewide Emergency Communications Board (SECB). ECN has stated that any grant above \$5,000.00 must be a competitive grant. ECN issued its notice for regions to apply for the grant on April 3, 2025.

At the March 2025 MESB meeting, the Board approved a joint procurement with six other emergency communications/services board regions. At the May 2025 MESB meeting, the Board accepted the school mapping grant funds and authorized the Chair to execute a grant agreement, which was fully executed on August 7, 2025.

ISSUES & CONCERNS

The MESB issued an RFP for mapping services in July 2025, awarding the RFP in September 2025. The contract resulting from that award was approved by the Board and signed on November 12, 2025; work began immediately.

Despite the shortened timeline, the selected vendor was confident that it could accomplish its work by the original grant deadline of June 30, 2026. However, unforeseen events, such as Operation Metro Surge, occurred and slowed progress primarily in the metro region. As a result, the MESB requested a grant extension through the Minnesota Department of Public Safety until February 28, 2027.

At the time of this writing, the grant amendment has not been received. Staff requests the Board authorize the Chair to execute the grant agreement when it is received, if not received prior to the Board meeting.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: May 13, 2026
Agenda Item: 8A. Approval of Amendment 1 to
School Mapping Grant Agreement
With State of Minnesota
Presenter: Rohret

FINANCIAL IMPACT

None to the MESB, other than extending the grant deadline.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL



METROPOLITAN EMERGENCY SERVICES BOARD

Meeting Date: May 13, 2026
Agenda Item: 8B. Approval of Amendment 1 to Agreement with Critical Resource Group, Inc. (CRG)
Presenter: Rohret

RECOMMENDATION

Staff recommend the Board approve Amendment 1 to the agreement with CRG to extend the termination date of the agreement to February 28, 2027.

BACKGROUND

In the 2024 legislative session, the Legislature approved allocating \$7 million from the 9-1-1 special revenue fund to serve as grants to the regional emergency communications/services boards. The grant was to be administered by the Minnesota Department of Public Safety (DPS) Emergency Communication Networks (ECN) division, with input from the Statewide Emergency Communications Board (SECB). ECN has stated that any grant above \$5,000.00 must be a competitive grant. ECN issued its notice for regions to apply for the grant on April 3, 2025.

At the March 2025 MESB meeting, the Board approved a joint procurement with six other emergency communications/services board regions. At the May 2025 MESB meeting, the Board accepted the school mapping grant funds and authorized the Chair to execute a grant agreement, which was fully executed on August 7, 2025.

ISSUES & CONCERNS

The MESB issued an RFP for mapping services in July 2025, awarding the RFP to CRG in September 2025. The contract resulting from that award was approved by the Board and signed on November 12, 2025; work began immediately.

Despite the shortened timeline, CRG was confident that it could accomplish its work by the original grant deadline of June 30, 2026. However, unforeseen events, such as Operation Metro Surge, occurred and slowed progress primarily in the metro region. As a result, the MESB requested a grant extension through the Minnesota Department of Public Safety until February 28, 2027.

FINANCIAL IMPACT

None to the MESB, other than extending the grant deadline.

MOTION BY:
SECONDED BY:
MOTION:

PASS/FAIL

**Amendment No. 1 to
Indoor Digital School Mapping Project Agreement**

THIS AMENDMENT is made and entered into by and between the METROPOLITAN EMERGENCY SERVICES BOARD, a joint powers organization under the laws under the State of Minnesota, 2099 University Avenue West, St. Paul, MN 55104 (hereinafter referred to as “MESB” or “BOARD”) and Critical Response Group, Inc., a corporation organized under the laws of Delaware, 200 American Metro Boulevard, #113, Hamilton Township, NJ 08619 (hereinafter referred to as “CONTRACTOR” or “CRG”).

WITNESSETH:

WHEREAS, the MESB entered into an agreement with CONTRACTOR on November 12, 2025 to build accurate mapping assets for 2,441 school facilities; and

WHEREAS, the parties wish to amend the Agreement to allow CONTRACTOR additional time to complete its services.

NOW, THEREFORE in consideration of the terms, conditions and covenants set forth herein, the MESB and CRG agree as follows:

- I. Section 1, Term and Cost of the Agreement, Paragraph 1 is amended to read:

“This Agreement shall commence on November 12, 2025, and expire on February 26, 2027, unless terminated earlier in accordance with the provisions herein. Digital mapping services work must be completed by February 18, 2027.”

- II. Section 2, Services to be Provided is amended to read:

Paragraph C7: “Unless otherwise mutually agreed, complete the project scope of work, including the project summary document, and deliver any final invoice to the MESB contract manager no later than 4:00 p.m. (CST) on February 26, 2027.”

Paragraph C9: “Complete all work by February 18, 2027. Distribution of maps to the MESB and the Regions must occur between February 18-23, 2027, for the Regions to distribute maps to schools and school districts by February 26, 2027.”

- III. Section 3, Payment for Services, Paragraph 6 is amended to read:

“Unless expressly approved in writing by BOARD, CONTRACTOR shall not provide services under this Agreement without receiving a purchase order or purchase order number supplied by BOARD. All invoices shall display a BOARD purchase order number and be emailed to jrohret@mn-mesb.org or sent to the following receiving address: Metropolitan Emergency Services Board, 2099 University Avenue West, Suite 201, Saint Paul, Minnesota 55104-3431. The final invoice must be received no later than 4:00 p.m. on February 26, 2027.”

This Amendment shall be effective upon execution by both parties.

Except as hereinabove amended, the terms, conditions, and provisions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have caused this Amendment to be executed on the dates set forth below.

**METROPOLITAN EMERGENCY
SERVICES BOARD**

**CRITICAL RESPONSE
GROUP, INC.**

Elliott Payne, Chair

Alex Carney, Chief Strategy Officer

Approved as to form:

Board Counsel