

**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
BOARD OF COMMISSIONERS
Tuesday, April 8, 2025
8:00 a.m.
WHPS Conference Room**

AGENDA

1. Call to Order
2. Additions to the Agenda
3. WHPS 2024 Audit
4. ******Consent Agenda******
All items listed under Consent Agenda are routine by police commissioners and will be acted upon by one motion. There will be no separate discussion on these items. If discussion is desired, that item will be removed from the Consent agenda and will be considered separately.
 - a) Approval of March 12, 2025, Police Commission Minutes
 - b) Review of March 2025 Activity Reports
 - c) March 2025 Monthly Claims
 - d) Review of 2025 YTD Budget and Cash Assets Reports
 - e) Review of 2025 Accrued Vacation/Comp/Sick Time Reports
5. Items of Interest – Community Events

Old Business

6. 2024 Annual Report Presented
7. Joint Council Meeting April 21 @6:30 pm for the Swearing in of Director DuRose
8. Peace Officer and Standards Training Notification of Training Audit April 17, 2025
9. Update on LMAC Records Management data transfer with CentralSquare

New Business

10. Update Joint Power Agreement for West Hennepin Public Safety Department
11. Corporate Authorization Resolution 2025-0408-01
12. Suggested 2025 PC Meeting Dates. All Meetings Held in WHPS' Conference Room at 8:00 a.m.
 - July 22, 2025 (2026 Budget Meeting)
 - September 9, 2025
 - December 9, 2025 (if needed)
13. Adjourn

POLICE COMMISSION PACKET

POLICE COMMISSION MEETING

WEST HENNEPIN PUBLIC SAFETY

Tuesday, April 8, 2025, 8:00 am.

West Hennepin Conference Room

WHPS 2024 Audit

West Hennepin Public Safety's (WHPS) annual financial audit was performed on February 4 and 5, 2025, by accountants from Abdo Solutions. The audit report is in your packets for review. Accountant Andy Berg will be at the police commission meeting to discuss the audit and answer any questions. I would request that 50% of unused 2024 funds be placed in our Capital Improvement Plan and 50% in our severance fund.

Approval of March 12, 2025, Police Commission Meeting Minutes

Meeting minutes have been included for your review and approval.

March 12, 2025, Activity Reports

The March Activity Report will be provided at the meeting for your review, as it was a quick turnaround for data to be accumulated for this report provided on April 4, 2025.

The Criminal Part I and Part II cases for both cities will be highlighted for your review in the March 2025 Activity Reports/Director's News and Notes. Director Kroells will highlight a few cases if requested.

Approval March 2025 Claims

March 2025 claims are attached for review and approval.

2025 YTD Budget & Cash Asset Reports

In reviewing the 2025 Budget vs. Actual reports from January 1 to March 31, 2025, WHPS has received \$871,418 or 32.48% in income with expenses of \$696,536 or 25.96%. This is a difference of \$174,881. As a reminder, WWHPS received \$190,088 in 2024 as income for Public Safety Aid from both cities. We discussed with our auditors not including the Public Safety Aid into our annual income for WHPS' budget and they requested it be included as indicated. The current balance of the Public Safety Aid is \$166,916. If you remove the Public Safety Aid income and expenses paid using those funds we have a balance of \$7,965.

Balances of other accounts: Crime Prevention \$3117, Federal Forfeiture \$194,215, Reserves \$1,848 Capital Outlay \$94,228, Military Leave PERA \$0.00, Severance \$78,886, and Public Safety Aid \$166,916.

2025 YTD Accrued Vacation/Comp/Sick Time

The accrued vacation, compensation, and sick time reports are enclosed for review.

Items of Interest/Community Events

- March 10 Chief Kroells attended Regional Council of Mayors regarding public safety
- March 12 WHPS Department meeting
- March 13 Highway 12 Safety Coalition
- March 26 Chief Kroells attended Minnetrista Chief Falls' retirement celebration at their city hall
- March 27 Lakes Area Emergency Management Meeting
- March 27 Chief Kroells and Sgt. Ebeling attended Traffic Incident Management discussions hosted by Maple Plain Fire, Fire Chief Rick Denneson. See attached Mn TIM Newsletter
- March 31 Director Matt DuRose started his employment at WHPS
- April 2 Use of Force for new officers
- April 4 Firearms Training for new officers

Presentation of 2024 Annual Report

I am proud to present WHPS' 2024 Annual Report to our police commission and citizens. Once approved by the police commission, it will be placed on our website for all to review.

Joint Council Meeting for Swearing in for Director Matt DuRose.

West Hennepin Public Safety Department will be hosting a joint council meeting for the swearing in of Director Matt DuRose. This will be held at Independence City Hall at 6:30 pm.

MN POST Board Compliance Review

Director Kroells has forwarded the required documents to the MN POST Board as requested by April 3, 2025. As a reminder the POST Board will be conducting a training compliance review of all officers at WHPS on April 17, 2025. This includes all training records involving use of force, emergency vehicle operations, defensive tactics, and firearms qualification. Also included is the review of required policies through state law. Director Kroells and DuRose will be handling the audit and will report the results back at our next police commission meeting.

Update on LMAC Records Management System Data Transfer with CentralSquare

Chief Kroells and Chief DuRose met with LMAC representatives to establish a plan forward with securing our owned LMAC law enforcement data at the South Lake Minnetonka Police Department server room. Currently, CentralSquare has all LMAC law enforcement data at a server site they own or in the cloud via CentralSquare. Hennepin County IT and others are slowing the transfer of our data, and we are looking at several different options to obtain it. This has been a two year plus battle, and we are extremely frustrated with many parties involved.

Joint Powers Agreement for West Hennepin Public Safety Department

As a reminder we updated the Joint Powers Agreement for West Hennepin Public Safety Department on December 16, 2024. At that update we did not make any changes to the wording in the JPA and focused on getting an extended JPA signed. Now that the extended JPA has been agreed upon and signed by both cities I have been requested to update the language that is outdated. Changes made include the following: Chairman to Chair, Vice Chairman to Vice Chair, Clerk to City Administrator and Section 9 C the removal of City Administrators as check signature authorization.

Once these changes are agreed upon by the Police Commission it will be forwarded to both cities for final approval. I would recommend this be completed at the next business meetings. City of Maple Plain on April 29, 2025, and City of Independence on April 15, 2025.

Corporate Authorization Resolution 2025-0408-01

Due to the addition of Matt DuRose as the Director of Public Safety and Mike DeLuca as a police commissioner, the West Hennepin Corporate Authorization Resolution in your packets needs to be approved by the commission and signed by me and Chair Spencer. It will then be forwarded to Bank of Maple Plain with a copy of these meeting minutes authorizing them to create new bank signature cards. Everyone will be notified when to go to the bank to sign them.

2025 Police Commission Dates and Times

Police commission meetings are held quarterly with meeting dates in January, April, July (budget), September, and one in December, if needed. Listed below are the 2025 meeting dates:

- July 22, 2025 (Budget)
- September 9, 2025
- December 9, 2025 (if needed)

ANNUAL FINANCIAL REPORT

WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

THIS PAGE IS LEFT
BLANK INTENTIONALLY

West Hennepin Public Safety Department
Maple Plain, Minnesota
Annual Financial Report
Table of Contents
For the Year Ended December 31, 2024

	<u>Page No.</u>
Introductory Section	
Commissioners and Administration	7
Financial Section	
Independent Auditor's Report	11
Management's Discussion and Analysis	15
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	28
Statement of Activities	29
Fund Financial Statements	
Governmental Funds	
Balance Sheet	32
Reconciliation of the Balance Sheet to the Statement of Net Position	33
Statement of Revenues, Expenditures and Changes in Fund Balances	34
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	35
General Fund	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	36
Fiduciary Fund	
Statement of Fiduciary Net Position	37
Statement of Changes in Fiduciary Net Position	38
Notes to the Financial Statements	39
Required Supplementary Information	
Schedule of Employer's Share of Public Employees Retirement Association Net Pension Liability - General Employees Retirement Fund	56
Schedule of Employer's Public Employees Retirement Association Contributions - General Employees Retirement Fund	56
Notes to the Required Supplementary Information - General Employees Retirement Fund	57
Schedule of Employer's Share of Public Employees Retirement Association Net Pension Liability - Public Employees Police and Fire Fund	59
Schedule of Employer's Public Employees Retirement Association Contributions - Public Employees Police and Fire Fund	59
Notes to the Required Supplementary Information - Public Employees Police and Fire Fund	60
Combining Fund Financial Statements	
Nonmajor Special Revenue Funds	
Combining Balance Sheet	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	65
Other Report	
Independent Auditor's Report on Minnesota Legal Compliance	69

THIS PAGE IS LEFT
BLANK INTENTIONALLY

INTRODUCTORY SECTION

WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

THIS PAGE IS LEFT
BLANK INTENTIONALLY

West Hennepin Public Safety Department
Maple Plain, Minnesota
Commissioners and Administration
For the Year Ended December 31, 2024

COMMISSIONERS

<u>Name</u>	<u>Position</u>	<u>Member City</u>
Julie Maas-Kusske	Chair	Independence
Marvin Johnson	Vice Chair	Maple Plain
Andrew Burak	Secretary	Maple Plain
Ray McCoy	Treasurer	Independence

ADMINISTRATION

Gary Kroells	Director
--------------	----------

THIS PAGE IS LEFT
BLANK INTENTIONALLY

FINANCIAL SECTION
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

THIS PAGE IS LEFT
BLANK INTENTIONALLY

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
West Hennepin Public Safety Department
Maple Plain, Minnesota

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information for the West Hennepin Public Safety Department, Maple Plain, Minnesota (the Department), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Department'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, each major fund and the aggregate remaining fund information of the Department as of December 31, 2024 and the respective changes in financial position and the budgetary comparison for the General fund 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 (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department'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 GAAS 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 GAAS, we:

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 15 the Schedules of Employer's Share of the Net Pension Liability and the Schedules of Employer's Contributions, and the related note disclosures starting on page 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Abdo
Minneapolis, Minnesota
March 14, 2025



THIS PAGE IS LEFT
BLANK INTENTIONALLY

Management's Discussion and Analysis

As management of the West Hennepin Public Safety Department, Maple Plain/Independence, Minnesota (the Department), we offer readers of the Department's financial statements this narrative overview and analysis of the financial activities of the Department for the fiscal year ended December 31, 2024.

Financial Highlights

- The liabilities and deferred inflows of resources of the Department exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year as shown in the summary of net position on the following pages. Currently the Department has a deficit unrestricted net position balance.
- The Department's total net position increased as shown in the summary of changes in net assets table on the following pages. The increase this year was due to as a result of revenues in excess of expenses. This is primarily due to public safety funding from the member cities and forfeitures received.
- For the current fiscal year, the Department's governmental funds fund balances are shown in the Financial Analysis of the Department's Funds section of the MD&A. The total fund balance increased in comparison with the prior year. This increase was mainly due to public safety funding from the member cities and forfeitures received during the year. The total of assigned and unassigned as shown in the governmental fund balance table is available for spending at the Department's discretion.
- Unassigned fund balance in the General fund as shown in the financial analysis of the Department's funds section increased from prior year.
- The 2024 General fund budget vs. actual variance is shown below in the General Fund Budgetary Highlights.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Department's basic financial statements. The Department's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements that further explains and supports the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements.

Figure 1
Required Components of the
Department's Annual Financial Report

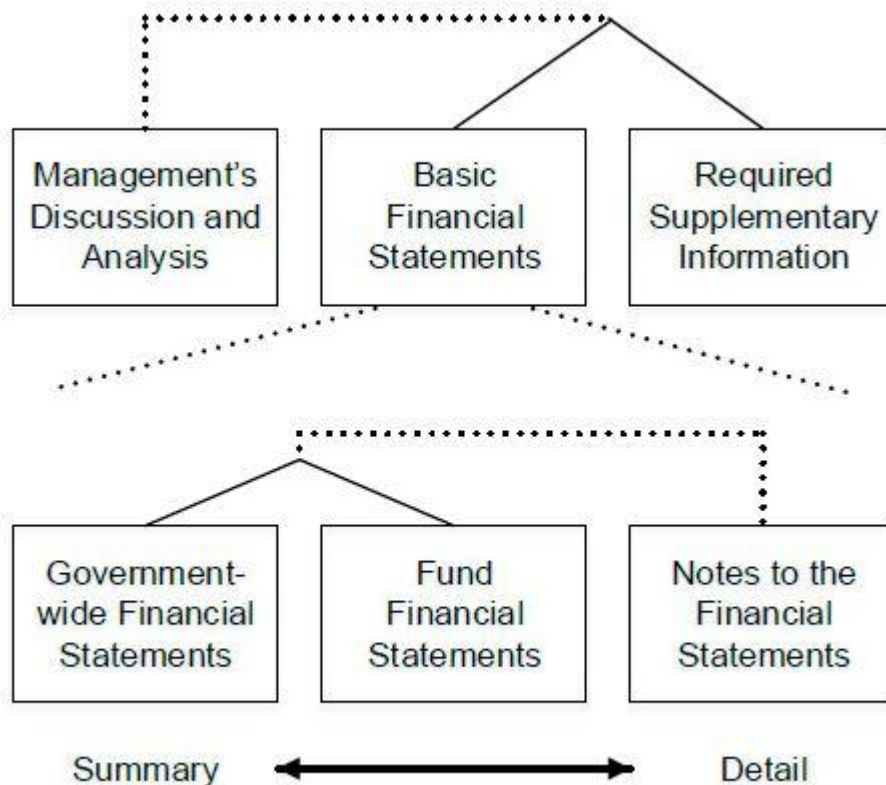


Figure 2 summarizes the major features of the Department’s financial statements, including the portion of the Department they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

Figure 2
Major Features of the Government-wide and Fund Financial Statements

		Fund Financial Statements
	Government-wide Statements	Governmental Funds
Scope	Entire Department government (except fiduciary funds)	The activities of the Department that are not proprietary of fiduciary, such as police, fire and parks
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheets • Statements of Revenues, Expenditures, and Changes in Fund Balances
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included
Type of inflow/out flow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Department’s finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Department’s assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Department is improving or deteriorating.

The *statement of activities* presents information showing how the Department’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Department that are principally supported by intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). There are no business-type activities. The governmental activities of the Department include public safety.

The government-wide financial statements start on page 28 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Department, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Department fall into one category: governmental funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Department maintains four individual governmental funds, three of which are special revenue funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund and Forfeiture Fund which are considered to be major funds. Data from the other nonmajor governmental funds are also presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances under the header "Nonmajor".

The Department adopts an annual appropriated budget for its General fund. A budgetary comparison statement has been provided for the General fund to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 32 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the Department. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are not available to support the Department's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 37 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 39 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Department, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources at the close of the most recent fiscal year as shown below in the Summary of Net Position.

The largest portion of the Department's net position reflects its investment in capital assets (machinery and equipment). The Department uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

West Hennepin Public Safety Department's Summary of Net Position

	Governmental Activities		
	2024	2023	Increase (Decrease)
Assets			
Current and other assets	\$ 946,175	\$ 661,338	\$ 284,837
Capital assets (net of accumulated depreciation)	207,878	261,965	(54,087)
Total Assets	1,154,053	923,303	230,750
Deferred Outflows of Resources	1,695,960	2,121,522	(425,562)
Liabilities			
Long-term liabilities outstanding	1,371,574	1,694,463	(322,889)
Other liabilities	23,471	8,532	14,939
Total Liabilities	1,395,045	1,702,995	(307,950)
Deferred Inflows of Resources	1,912,195	2,039,437	(127,242)
Net Position			
Invested in capital assets	207,878	261,965	(54,087)
Restricted	194,216	143,694	50,522
Unrestricted	(859,321)	(1,103,266)	243,945
Total Net Position	\$ (457,227)	\$ (697,607)	\$ 240,380
Net Position as a Percent of Total			
Invested in capital assets	45.5 %	37.6 %	
Restricted	42.5	20.6	
Unrestricted	(188.0)	(158.2)	
	<u>(100.0) %</u>	<u>(100.0) %</u>	

At the end of the current fiscal year, the Department is unable to report positive balances in all categories of net position, currently reporting a deficit unrestricted net position due to the net pension liability.

The Department's net position increased during the current fiscal year as shown in the Changes in Net Position below.

Governmental Activities. Governmental activities increased the Department's net position as shown below. Key elements of this increase are as follows:

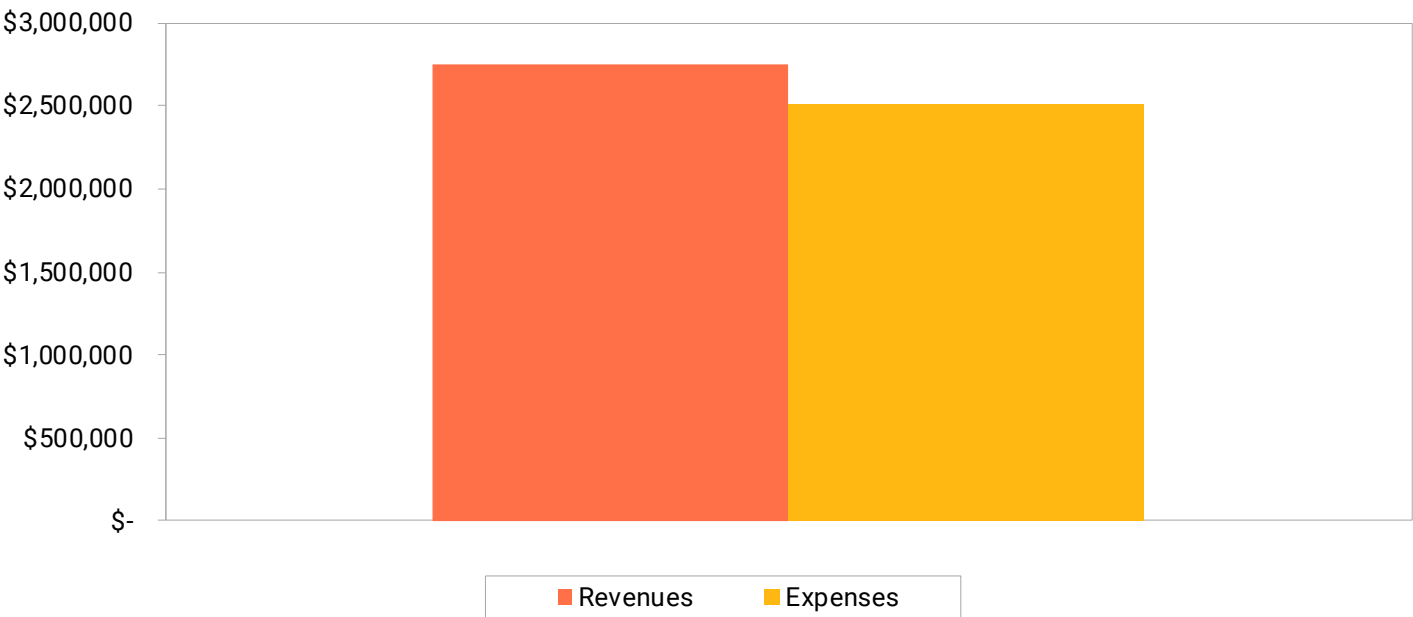
West Hennepin Public Safety Department's Changes in Net Position

	Governmental Activities		
	2024	2023	Increase (Decrease)
Revenues			
Program Revenues			
Charges for services	\$ 2,309,628	\$ 2,227,542	\$ 82,086
Operating grants and contributions	442,931	272,883	170,048
General Revenues			
Gain on sale of capital assets	-	8,595	(8,595)
Total Revenues	2,752,559	2,509,020	243,539
Expenses			
Public safety	2,512,179	2,555,234	(43,055)
Change in Net Position	240,380	(46,214)	286,594
Net Position, January 1	(697,607)	(651,393)	(46,214)
Net Position, December 31	<u>\$ (457,227)</u>	<u>\$ (697,607)</u>	<u>\$ 240,380</u>

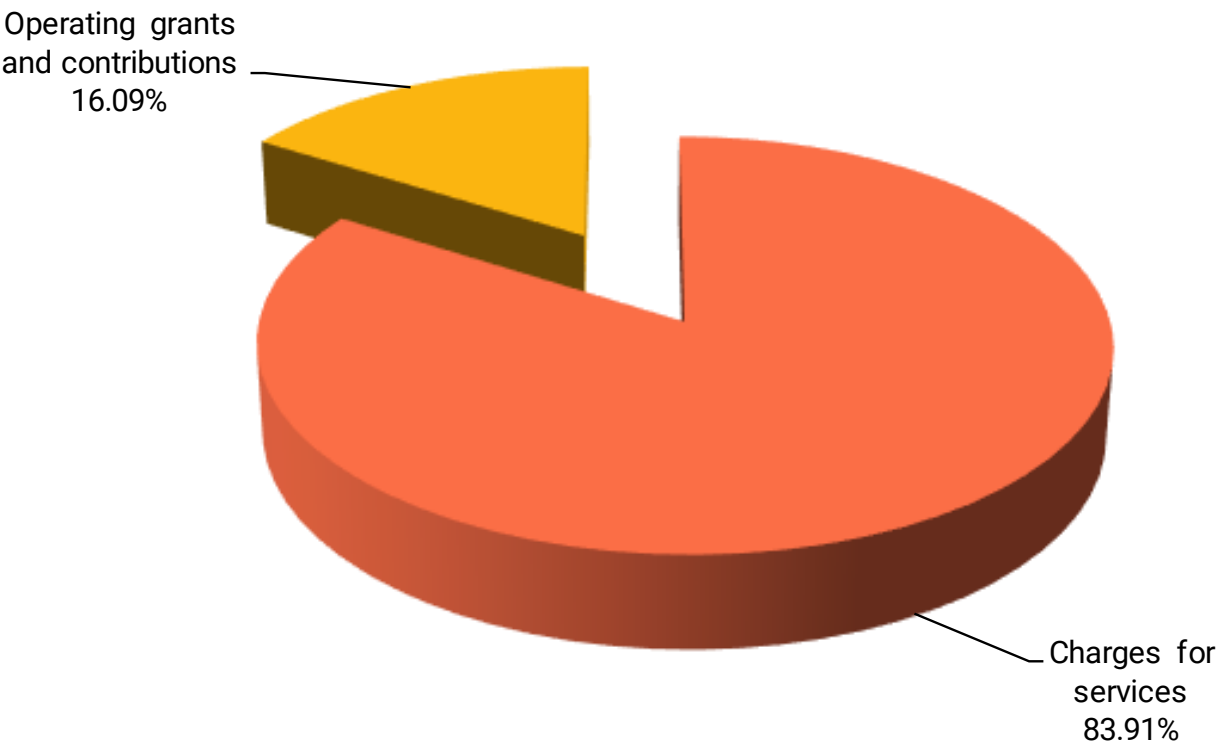
The increase is due largely to the activity from the Department's forfeitures.

The following graph depicts various governmental activities and shows the revenue and expenses directly related to those activities.

Expenses and Revenues - Governmental Activities



Revenue by Source - Governmental Activities



Financial Analysis of the Government's Funds

As noted earlier, the Department uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Department's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the Department's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The table below outlines the governmental fund balances for the year ending December 31, 2024.

	General	Forfeiture Fund	Other Governmental Funds	Total	Prior Year Total	Increase/ (Decrease)
Fund Balances						
Nonspendable	\$ 31,320	\$ -	\$ -	\$ 31,320	\$ 32,397	\$ (1,077)
Restricted	-	194,216	-	194,216	143,694	50,522
Committed	-	-	5,316	5,316	12,740	(7,424)
Assigned	340,885	-	-	340,885	128,774	212,111
Unassigned	350,967	-	-	350,967	335,201	15,766
Total	<u>\$ 723,172</u>	<u>\$ 194,216</u>	<u>\$ 5,316</u>	<u>\$ 922,704</u>	<u>\$ 652,806</u>	<u>\$ 269,898</u>

As of the end of the current fiscal year, the Department's governmental funds reported combined ending fund balances shown above.

The General fund is the chief operating fund of the Department. At the end of the current year, the fund balance of the General fund is shown in the table above. As a measure of the General fund's liquidity, it may be useful to compare unrestricted fund balance to total fund expenditures. The total unassigned fund balance as a percent of total fund expenditures is shown in the chart below along with total fund balance as a percent of total expenditures.

	Current Year Ending Balance	Prior Year Ending Balance	Increase/ (Decrease)
General Fund Fund Balances			
Nonspendable	\$ 31,320	\$ 32,397	\$ (1,077)
Assigned	340,885	128,774	212,111
Unassigned	350,967	335,201	15,766
Total General Fund Balances	<u>\$ 723,172</u>	<u>\$ 496,372</u>	<u>\$ 226,800</u>
General Fund expenditures	\$ 2,468,529	\$ 2,356,240	
Unassigned as a percent of expenditures	14.2%	14.2%	
Total Fund Balance as a percent of expenditures	29.3%	21.1%	

The fund balance of the Department's General fund increased during the current fiscal year as shown in the table above. The fund balance increase was mainly due to public safety funding received from member cities.

Other major governmental fund analysis is shown below:

	December 31, 2024	December 31, 2023	Increase (Decrease)
Forfeiture Fund	\$ 194,216	\$ 143,694	\$ 50,522
<i>The Forfeiture Fund increase in fund balance during the year was due to the receipt of forfeiture funds.</i>			

General Fund Budgetary Highlights

	Original Budgeted Amounts	Budget Amendments	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 2,416,930	\$ -	\$ 2,416,930	\$ 2,695,329	\$ 278,399
Expenditures	2,424,930	-	2,424,930	2,468,529	(43,599)
Excess of Revenues Over Expenditures	(8,000)	-	(8,000)	226,800	234,800
Other Financing Sources (Uses) Sale of capital assets	8,000	-	8,000	-	(8,000)
Net Change in Fund Balances	-	-	-	226,800	226,800
Fund Balances, January 1	496,372	-	496,372	496,372	-
Fund Balances, December 31	\$ 496,372	\$ -	\$ 496,372	\$ 723,172	\$ 226,800

The Department's General fund budget was not amended during the year. Revenues exceeded expectations and expenditures exceeded the budgeted amounts as shown above.

Capital Asset and Debt Administration

Capital Assets. The Department's investment in capital assets for its governmental activities as of December 31, 2024, is shown below in the capital asset table (*net of accumulated depreciation*). This investment in capital assets includes machinery and equipment.

	Governmental Activities	
	2024	2023
Machinery and Vehicles	\$ 207,878.0	\$ 261,965.0
Percent increase (decrease)		(54,087.0)
		-20.6%

The Department recorded capital additions for the purchase of one squad vehicle. This additions were offset by the trade in of squad 77.

Additional information on the Department's capital assets can be found in Note 3B on page 46 of this report.

Long-term Debt. At the end of the current fiscal year, the Department had compensated absences as shown in the below table. The Department’s total long-term liabilities increased as a result of increased compensated absences at year end.

	Governmental Activities		
	2024	2023	Increase (Decrease)
Compensated Absences Payable	\$ 262,540	\$ 261,077	\$ 1,463
Percent increase (decrease)			0.6%

The Department does not have any other long-term debt.

Additional information on the Department’s long-term debt can be found in Note 3C on page 46 of this

report. **Economic Factors and Next Year’s Budgets and Rates**

- In 2024 WHPS had a 35-year veteran Sergeant retire from West Hennepin Public Safety Department. Due to this retirement WHPS has been short one full time officer since April 30, 2024. This has caused months of additional overtime and hours worked by our remaining officers in 2024. A replacement officer for this position was finally hired on October 1, 2024.
- On October 1, 2024, an officer was hired to replace Sergeant Denneson’s open position. This officer was performing well during field training and was doing good work. Unexpectedly on December 6, 2024, this officer turned in her resignation advising the hours and weekend work was not what she had expected for her career. This resignation again put our department short one officer for an additional six months. This continued to cause additional overtime for our remaining officers well into 2025.
- West Hennepin Public Safety and our police commissioners will continue to focus on the retention of its officers by providing competitive wages, health benefits, schedule changes, policy reviews and the overall health and wellness of each employee. WHPS will continue to strive on keeping our great police officers by reviewing the ten-city survey for officers. For 2025 the police commissioners approved a 5% cost of living increase along with providing longevity to officers with prior years of service at other law enforcement agencies.
- In 2024 The League of MN Cities again increased worker compensation by 20% due to the overall increase in PTSD claims by police officers in Minnesota. Additionally, The League of MN Cities has reported workers compensation insurance will again increase by 20% in 2025. These increases will continue until the League of MN Cities gets a handle on PTSD claims and workers compensation claims. WHPS was charged an additional \$59,000 by the League of MN Cities for our municipal and workers compensation policies in 2024 to 2025 budget. That is a 33% increase in one year. This large increase started in 2021 and I do not see an end to these increases for future years.
- The 2024 Severance Fund is funded at 53.71%. This leaves a liability balance of \$63,543 which would be divided up by each city based on the funding formula for that fiscal year. This fund is not financially contributed to the annual budget as of 2025. It is anticipated a long-term employee will retire in 2025 which will further reduce the severance fund balance by \$35,000, which would further compound the funding concerns of this severance fund. This is a fund the police commission should discuss funding for future years.
- The police commission’s recommendation is to maintain the general fund balance at 10.0 percent of the expenditures for cash flow needs. West Hennepin’s general fund is at 27 percent regarding the 2024 audit review. The unassigned fund balance compared to the 2024 budget is at 13.08 percent, not including compensated absences and capital outlay.

- In December 2023, the State of Minnesota provided Public Safety Aid to the cities of Maple Plain and Independence to support the retention and recruitment of police officers, as well as to address equipment needs. In 2024, WHPS requested and received \$190,088 from both cities to assist with officer retention and recruitment efforts. As part of the 2025 budget, this aid was utilized to fund the hiring of an 11th police officer. Additionally, \$120,000 of the aid will be allocated as projected income in the 2025 budget to help offset the cost of this new position. In 2026, the remaining funds will also be used as projected income to support budget balancing efforts.
- In 2024 West Hennepin Public Safety Department received two grants from the Minnesota Department of Public Safety, Officer of Justice Programs, to recruit and hire a police officer. This grant was called the Intensive Comprehensive Police Officer Education and Training Program (ICPOET). WHPS was awarded the ICPOET grant in the amount of \$50,000 dollars to hire a non-traditional candidate with a two- or four-year degree in any field. This grant covers all costs of for the candidate's wages, education, and benefits as they are attending college. We hired our ICPOET officer in October 2024 with a start date as a police officer of April 1, 2025. The second grant was the Pathways to Policing grant, which is a 50/50 matching grant for WHPS to recruit, hire, educate, and train an officer at WHPS. Currently WHPS has not find a suitable candidate for this program.

Requests for Information

This financial report is designed to provide a general overview of the Department's finances for all those with an interest in the Department's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Public Safety, Gary Kroells, West Hennepin Public Safety Department, 1918 County Road 90, Maple Plain, Minnesota 55359-0309.

THIS PAGE IS LEFT
BLANK INTENTIONALLY

GOVERNMENT-WIDE FINANCIAL STATEMENTS
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

West Hennepin Public Safety Department
Maple Plain, Minnesota
Statement of Net Position
December 31, 2024

	<u>Governmental Activities</u>
Assets	
Cash and temporary investments	\$ 890,758
Accounts receivable	1,851
Due from other governments	22,246
Prepaid items	31,320
Capital assets (net of accumulated depreciation)	
Machinery and equipment	<u>207,878</u>
Total Assets	<u>1,154,053</u>
Deferred Outflows of Resources	
Deferred pension resources	<u>1,695,960</u>
Liabilities	
Accounts payable	23,471
Noncurrent liabilities	
Due within one year	
Compensated absences payable	144,972
Due in more than one year	
Compensated absences payable	117,568
Net pension liability	<u>1,109,034</u>
Total Liabilities	<u>1,395,045</u>
Deferred Inflows of Resources	
Deferred pension resources	<u>1,912,195</u>
Net Position	
Investment in capital assets	207,878
Restricted for forfeiture fund	194,216
Unrestricted	<u>(859,321)</u>
Total Net Position	<u>\$ (457,227)</u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Public safety	<u>\$ 2,512,179</u>	<u>\$ 2,309,628</u>	<u>\$ 442,931</u>	<u>\$ -</u>	\$ 240,380
Net Position, January 1					<u>(697,607)</u>
Net Position, December 31					<u>\$ (457,227)</u>

The notes to the financial statements are an integral part of this statement.

THIS PAGE IS LEFT
BLANK INTENTIONALLY

FUND FINANCIAL STATEMENTS
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

West Hennepin Public Safety Department
Maple Plain, Minnesota
Balance Sheet
Governmental Funds
December 31, 2024

	General	Forfeiture Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and temporary investments	\$ 691,226	\$ 194,216	\$ 5,316	\$ 890,758
Accounts receivable	1,851	-	-	1,851
Due from other governments	22,246	-	-	22,246
Prepaid items	31,320	-	-	31,320
Total Assets	<u>\$ 746,643</u>	<u>\$ 194,216</u>	<u>\$ 5,316</u>	<u>\$ 946,175</u>
Liabilities				
Accounts payable	\$ 23,471	\$ -	\$ -	\$ 23,471
Fund Balances				
Nonspendable	31,320	-	-	31,320
Restricted for				
Forfeitures	-	194,216	-	194,216
Committed	-	-	5,316	5,316
Assigned	340,885	-	-	340,885
Unassigned	350,967	-	-	350,967
Total Fund Balances	<u>723,172</u>	<u>194,216</u>	<u>5,316</u>	<u>922,704</u>
Total Liabilities and Fund Balances	<u>\$ 746,643</u>	<u>\$ 194,216</u>	<u>\$ 5,316</u>	<u>\$ 946,175</u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
December 31, 2024

Amounts reported for governmental activities in the statement of net position are different because

Total Fund Balances - Governmental Funds	\$ 922,704
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Cost of capital assets	645,704
Less: accumulated depreciation	(437,826)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of	
Compensated absences payable	(262,540)
Net pension liability	(1,109,034)
Governmental funds do not report long-term amounts related to pensions.	
Deferred outflows of pension resources	1,695,960
Deferred inflows of pension resources	<u>(1,912,195)</u>
Total Net Position - Governmental Activities	<u><u>\$ (457,227)</u></u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General	Forfeiture Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Intergovernmental	\$ 165,758	\$ 50,522	\$ 675	\$ 216,955
Charges for services	2,428,596	-	-	2,428,596
Interest on investments	3,200	-	23	3,223
Miscellaneous	97,775	-	6,010	103,785
Total Revenues	<u>2,695,329</u>	<u>50,522</u>	<u>6,708</u>	<u>2,752,559</u>
Expenditures				
Current - public safety				
Payroll	1,859,528	-	-	1,859,528
Uniform allowance	24,729	-	-	24,729
Police Reserve Officer in kind	35,888	-	-	35,888
Insurance	122,479	-	-	122,479
Utilities	20,900	-	-	20,900
Repair and maintenance	64,304	-	-	64,304
Supplies	41,332	-	1,708	43,040
Office cleaning	5,361	-	-	5,361
Dues and subscriptions	10,897	-	5,000	15,897
Printing	2,323	-	-	2,323
Communications	107,212	-	-	107,212
Auto maintenance	-	-	200	200
Schools and training	30,664	-	-	30,664
Professional services	13,375	-	-	13,375
Contingency	5,127	-	-	5,127
Police Reserve Officer program	1,621	-	-	1,621
Miscellaneous	36,624	-	2,122	38,746
Capital outlay - public safety	86,165	-	5,102	91,267
Total Expenditures	<u>2,468,529</u>	<u>-</u>	<u>14,132</u>	<u>2,482,661</u>
Change in Fund Balances	226,800	50,522	(7,424)	269,898
Fund Balances, January 1	<u>496,372</u>	<u>143,694</u>	<u>12,740</u>	<u>652,806</u>
Fund Balances, December 31	<u>\$ 723,172</u>	<u>\$ 194,216</u>	<u>\$ 5,316</u>	<u>\$ 922,704</u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because

Total Net Change in Fund Balances - Governmental Funds	\$ 269,898
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital outlays	68,899
Depreciation expense	(91,725)
The effect of various miscellaneous transactions involving capital assets including disposals, which decrease net position.	
Disposals	(52,674)
Depreciation on disposal of capital assets	11,413
Loss on disposal of capital assets	(31,261)
Net book value of disposed asset	41,261
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.	
Compensated absences	(1,463)
Long-term pension activity is not reported in governmental funds.	
Pension expense	15,102
Direct aid contributions	10,930
	<hr/>
Change in Net Position - Governmental Activities	<u><u>\$ 240,380</u></u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Revenues				
Intergovernmental				
State	\$ 99,000	\$ 99,000	\$ 150,093	\$ 51,093
State - TZD reimbursement	6,500	6,500	15,665	9,165
Charges for services				
City of Maple Plain	688,370	688,370	688,348	(22)
City of Independence	1,550,160	1,550,160	1,550,160	-
Public Safety Aid	50,000	50,000	190,088	140,088
Interest on investments	-	-	3,200	3,200
Miscellaneous				
Police Reserve Officer in kind donations	-	-	35,888	35,888
Other	22,900	22,900	61,887	38,987
Total Revenues	<u>2,416,930</u>	<u>2,416,930</u>	<u>2,695,329</u>	<u>278,399</u>
Expenditures				
Current - public safety				
Payroll	1,885,742	1,885,742	1,859,528	26,214
Uniform allowance	9,900	9,900	24,729	(14,829)
Police Reserve Officer in kind	-	-	35,888	(35,888)
Insurance	120,098	120,098	122,479	(2,381)
Utilities	43,700	43,700	20,900	22,800
Repair and maintenance	32,080	32,080	64,304	(32,224)
Supplies	46,610	46,610	41,332	5,278
Office cleaning	6,900	6,900	5,361	1,539
Dues and subscriptions	3,500	3,500	10,897	(7,397)
Printing	2,200	2,200	2,323	(123)
Communications	84,700	84,700	107,212	(22,512)
Schools and training	31,300	31,300	30,664	636
Professional services	12,000	12,000	13,375	(1,375)
Contingency	-	-	5,127	(5,127)
Police Reserve Officer program	1,500	1,500	1,621	(121)
Miscellaneous	1,000	1,000	36,624	(35,624)
Capital outlay - public safety	143,700	143,700	86,165	57,535
Total Expenditures	<u>2,424,930</u>	<u>2,424,930</u>	<u>2,468,529</u>	<u>(43,599)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,000)	(8,000)	226,800	234,800
Other Financing Sources				
Proceeds from sale of capital assets	8,000	8,000	-	(8,000)
Net Change in Fund Balances	-	-	226,800	226,800
Fund Balances, January 1	<u>496,372</u>	<u>496,372</u>	<u>496,372</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 496,372</u>	<u>\$ 496,372</u>	<u>\$ 723,172</u>	<u>\$ 226,800</u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

	Custodial Fund
Assets	
Cash and temporary investments	\$ 17,023
Net Position	
Individuals, organizations, and other governments	\$ 17,023

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
December 31, 2024

	<u>Custodial Fund</u>
Additions	
Contributions	
Members	\$ 20,400
Investment earnings	
Interest, dividends and other	100
Miscellaneous	<u>8,857</u>
Total Additions	<u>29,357</u>
Deductions	
Repair and maintenance	9,788
Vehicle expense	7,519
Uniforms	3,915
Insurance	1,478
Training and registration	3,900
Miscellaneous	<u>99</u>
Total Deductions	<u>26,699</u>
Net Increase (Decrease) in Fiduciary Net Position	2,658
Net Position, January 1	<u>14,365</u>
Net Position, December 31	<u><u>\$ 17,023</u></u>

The notes to the financial statements are an integral part of this statement.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The West Hennepin Public Safety Department, Maple Plain/Independence, Minnesota (the Department) was established under Minnesota statutes, section 471.59. The Department serves the cities of Maple Plain and Independence. The Board of Commissioners is composed of representatives from each member city, consisting of four members. The Department's purpose is to provide police protection to the member cities. The Board of Commissioners exercises legislative authority and determines all matters of policy. The Board of Commissioners appoints personnel responsible for the proper administration of all affairs relating to the Department's activities. The Department has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the Department are such that exclusion would cause the Department's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The Department has no 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 Department. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *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 segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Licenses, 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 the Department.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Department receives value without directly giving equal value in return, include grants, entitlement and donations. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Department must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Department on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Department reports the following major governmental funds:

The *General fund* is the Department's primary operating fund. It accounts for all financial resources of the Department, except those required to be accounted for in another fund.

The *Forfeiture fund* accounts for the forfeitures gained through the activities of the West Metro Drug Task Force.

Additionally, the Department reports the following fund types:

Fiduciary Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The Department's Custodial fund accounts for activities of the Emergency Response Unit (ERU).

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contribution, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance

Deposits and Investments

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

The Department may also invest idle funds as authorized by Minnesota statutes, as follows:

1. Direct obligations or obligations guaranteed by the United States or its agencies.
2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
9. Guaranteed investment contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The Department does not have an investment policy that addresses interest rate and credit risk.

Capital Assets

Capital assets, which include property, plant and equipment assets, are reported in the government-wide financial statements. Capital assets are defined by the Department as assets with an initial, individual cost of more than \$5,000 (amount not rounded) 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.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Property, plant and equipment of the Department are depreciated using the straight-line method over the following estimated useful lives:

Assets	Useful Lives in Years
Buildings and Improvements	10 - 40
Improvements other than Buildings	15 - 30
Machinery and Equipment	3 - 15

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Department has only one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statement of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

Compensated Absences

It is the Department's policy to permit employees to accumulate a limited amount of earned but unused vacation and comp time. Employees are allowed to accumulate sick leave up to 960 hours throughout their employment. According to the policy, employees will get paid at a 33 percent rate upon termination, unless they chose to bank accumulated time at a 50 percent rate for future use. Vacation pay is accrued in the government-wide financial statements and each employee may not accrue more than one year worth of vacation time, based on accrual rates per the employee benefit handbook. In governmental fund types, the costs of these benefits are recognized when payments are made to the employees. The General fund is typically used to liquidate compensated absences.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/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.

The total pension expense for the GERP and PEPFP is as follows:

	Public Employees Retirement Association of Minnesota (PERA)		Total
	GERP	PEPFP	Pension Expense
Department's proportionate share	\$ 5,160	\$ 185,035	\$ 190,195
Proportionate share of State's contribution	(34)	3,850	3,816
Total pension expense	<u>\$ 5,126</u>	<u>\$ 188,885</u>	<u>\$ 194,011</u>

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Department has only one type of item that qualifies for reporting in this category. The item, deferred pension resources, is reported only in the statement of net position and results from actuarial calculations.

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the Department is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as prepaid items.

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

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the Department Commission (the Commission), which is the Commission's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Commission modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the Commission itself or by an official to which the governing body delegates the authority. The Commission has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the Director of Public Safety.

Unassigned - The residual classification for the General fund and also negative residual amounts in other funds.

The Commission considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the Commission would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The Commission has formally adopted a fund balance policy for the General fund. The Commission's policy is to maintain a minimum unassigned fund balance of 10 percent of budgeted operating expenditures for cash-flow timing needs.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 1: Summary of Significant Accounting Policies (Continued)

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

- a. Investment in capital assets - Consists of capital assets, net of accumulated depreciation.
- b. Restricted net position - Consist of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position - All other net position balances that do not meet the definition of "restricted" or "investment in capital assets".

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

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General fund. All annual appropriations lapse at fiscal year-end. The Department does not use encumbrance accounting.

The Board of Police Commissioners must, on or before August 15 each year, prepare and submit a detailed budget of the Department's needs for the next calendar year to the City Council of each city in the Department with a statement of the proportion of the budget to be provided by each city. The City Council of each city in the Department shall review and approve the budget by November 1. The legal level of budgetary control is the fund level. There were no budget amendments made in 2024.

B. Excess of Expenditures Over Appropriations

For the year ended December 31, 2024, expenditures exceed appropriations in the General fund as shown below:

Fund	Final Budget	Actual	Excess of Expenditures Over Appropriations
Primary Government			
Major			
General Fund	\$ 2,424,930	\$ 2,468,529	\$ 43,599

These excess expenditures were funded by greater than anticipated revenues.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

A. Deposits and Investments

Cash balances of the Department's funds are combined (pooled) and invested to the extent available in various investments authorized by Minnesota statutes. Each fund's portion of this pool (or pools) is displayed on the financial statements as "cash and temporary investments". For purposes of identifying the risk of investing public funds, the balances are categorized as follows:

Deposits

Custodial credit risk for deposits and investments is the risk that in event of a bank failure, the Department's deposits may not be returned or the Department will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the Board of Commissioners, the Department maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all Department deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance, bonds, or irrevocable standby letter of credit from Federal Home Loan Banks.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the Department.

At year end, the Department's carrying amount of deposits was \$907,781 and the bank balance was \$929,701. Of the bank balance, \$250,000 was covered by Federal depository insurance. The remaining balance was covered by collateral held by the pledging financial institution's trust department in the Department's name.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

Cash Summary

A reconciliation of cash and investments as reported on the statement of net position follows:

Cash and Temporary Investments	
Government-wide	\$ 890,758
Fiduciary	<u>17,023</u>
Total Deposits	<u><u>\$ 907,781</u></u>

B. Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets, being Depreciated				
Machinery and equipment	\$ 619,478	\$ 78,899	\$ (52,674)	\$ 645,703
Less Accumulated Depreciation for				
Machinery and equipment	<u>(357,513)</u>	<u>(91,725)</u>	<u>11,413</u>	<u>(437,825)</u>
Governmental Activities				
Capital Assets, Net	<u><u>\$ 261,965</u></u>	<u><u>\$ (12,826)</u></u>	<u><u>\$ (41,261)</u></u>	<u><u>\$ 207,878</u></u>

Depreciation expense of \$80,833 was charged to the public safety department of the governmental activities.

C. Long-term Debt

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Compensated Absences					
Payable*	<u><u>\$ 261,077</u></u>	<u><u>\$ 1,463</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 262,540</u></u>	<u><u>\$ 144,972</u></u>

*Change in compensated absences payable shown net of increases and decreases

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2024

Note 3: Detailed Notes on All Funds (Continued)

D. Fund Balance Classifications

At December 31, 2024, a summary of the governmental fund balance classifications are as follows:

Fund	Purpose	Amount
Nonspendable		
General	Prepaid items	\$ 31,320
Restricted		
Nonmajor Governmental	Forfeitures	\$ 194,216
Committed for		
Nonmajor Governmental	Crime prevention	\$ 3,468
Nonmajor Governmental	Police reserve officer	1,848
Total Committed Fund Balance		\$ 5,316
Assigned for		
General	Compensated absences	\$ 78,887
General	Capital outlay	95,081
General	Public safety aid	166,917
Total Assigned Fund Balance		\$ 340,885

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide

A. Plan Description

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

General Employees Retirement Plan (General Plan)

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

Public Employees Police and Fire Plan (Police and Fire Plan)

Membership in the Police and Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police and Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

B. Benefits Provided

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

General Employee Plan Benefits

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 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of 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 .25 percent 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 percent 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.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. 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.

Police and Fire Plan Benefits

Benefits for Police and Fire Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50 percent vested after five years of service and 100 percent vested after ten years. After five years, vesting increase by 10 percent each full year of service until members are 100 percent vested after ten years. Police and Fire Plan members receive 3 percent of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417 percent each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1 percent. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced 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 Employees Fund Contributions

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the Department was required to contribute 7.50 percent for Coordinated Plan members. The Department's contributions to the General Employees Fund for the years ending December 31, 2024, 2023 and 2022, were \$13,003, \$11,194 and \$9,382, respectively. The Department's contributions were equal to the required contributions for each year as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80 percent of their annual covered salary in fiscal year 2024 and the Department was required to contribute 17.70 percent for Police and Fire Plan members. The Department's contributions to the Police and Fire Fund for the years ending December 31, 2024, 2023 and, 2022 were \$196,109, \$195,133 and \$164,849, respectively. The Department's contributions were equal to the required contributions for each year as set by state statute.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2024, the Department reported a liability of \$69,046 for its proportionate share of the General Employees Fund's net pension liability. The Department's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the Department totaled \$1,785.

Department's Proportionate Share of the Net Pension Liability	\$ 69,046
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the Department	<u>1,785</u>
Total	<u><u>\$ 70,831</u></u>

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Department's proportion of the net pension liability was based on the Department's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The Department's proportionate share was 0.0019 percent at the end of the measurement period and 0.0017 percent for the beginning of the period.

For the year ended December 31, 2024, the Department recognized pension expense of \$5,160 for its proportionate share of the General Employees Plan's pension expense. In addition, the Department recognized an additional negative \$34 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.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The Department recognized \$3,232 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

At December 31, 2024, the Department reported 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	\$ 6,299	\$ -
Changes in Actuarial Assumptions	308	24,419
Net Difference Between Projected and Actual Investment Earnings	-	22,169
Changes in Proportion	4,687	-
Contributions Paid to PERA Subsequent to the Measurement Date	<u>6,818</u>	<u>-</u>
Total	<u><u>\$ 18,112</u></u>	<u><u>\$ 46,588</u></u>

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

The \$6,818 reported as deferred outflows of resources related to pensions resulting from the Department's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2025	\$ (20,115)
2026	(1,631)
2027	(8,256)
2028	(5,292)

Police and Fire Fund Pension Costs

At December 31, 2024, the Department reported a liability of \$1,039,988 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Department's proportionate share of the net pension liability was based on the Department's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The Department's proportionate share was 0.0791 percent at the end of the measurement period and 0.0775 percent for the beginning of the period.

The State of Minnesota contributed \$37.4 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2024. The contribution consisted of \$9 million in direct state aid that meets the definition of a special funding situation, additional one-time direct state aid contribution of \$19.4 million, and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. Additionally, \$9 million supplemental state aid was paid on October 1, 2024. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later. The State of Minnesota's proportionate share of the net pension liability associated with the Department totaled \$39,644.

Department's Proportionate Share of the Net Pension Liability	\$ 1,039,988
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the Department	<u>39,644</u>
Total	<u><u>\$ 1,079,632</u></u>

For the year ended December 31, 2024, the Department recognized pension expense of \$185,035 for its proportionate share of the Police and Fire Plan's pension expense. In addition, the Department recognized an additional \$3,850 as pension expense (grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$28.4 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The Department recognized \$7,114 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

At December 31, 2024, the Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 397,529	\$ -
Changes in Actuarial Assumptions	1,092,017	1,501,837
Net Difference Between Projected and Actual Investment Earnings	-	331,916
Changes in Proportion	86,841	31,854
Contributions Paid to PERA Subsequent to the Measurement Date	101,461	-
	<u>\$ 1,677,848</u>	<u>\$ 1,865,607</u>
Total		

The \$101,461 reported as deferred outflows of resources related to pensions resulting from Department contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2025	\$ (33,978)
2026	259,354
2027	(145,601)
2028	(392,960)
2029	23,965

E. Long-term Expected Return on Investment

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 Return on Investment
Domestic Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
	<u>100.0 %</u>	
Total		

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

F. Actuarial Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7.0%. The 7.0% assumption 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 7.0% is within that range.

Inflation is assumed to be 2.25% for the General Employees Plan and Police and Fire Plan.

Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan and 1.0% for the Police and Fire Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range in annual increments from 11.75% after one year of service to 3.0% after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation. The Police and Fire Plan were reviewed in 2024. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025

The following changes in actuarial assumptions and plan provisions occurred in 2024:

General Employees Fund

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.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

Police and Fire Fund

Changes in Plan Provisions

- The State contribution of \$9 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90 percent funded status for one year.
- The additional \$9 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

G. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees and Police and Fire Plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents the Department's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the Department's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	1 Percent Decrease (6.0%)	Current (7.0%)	1 Percent Increase (8.0%)
General Employees Fund	\$ 150,807	\$ 69,046	\$ 1,790
Police and Fire Fund	2,457,695	1,039,988	(124,246)

I. Pension Plan Fiduciary Net Position

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

REQUIRED SUPPLEMENTARY INFORMATION
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information
For the Year Ended December 31, 2024

Schedule of Employer's Share of PERA Net Pension Liability - General Employees Fund

Fiscal Year Ending	Department's Proportion of the Net Pension Liability	Department's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the Department (b)	Total (a+b)	Department's Covered Payroll (c)	Department's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	0.0019 %	\$ 69,046	\$ 1,785	\$ 70,831	\$ 158,067	43.7 %	86.7 %
6/30/2023	0.0017	95,062	2,700	97,762	136,541	69.6	83.1
6/30/2022	0.0017	134,641	4,060	138,701	130,831	102.9	76.7
6/30/2021	0.0019	81,139	2,404	83,543	135,238	60.0	87.0
6/30/2020	0.0019	113,914	3,587	117,501	136,017	83.7	79.0
6/30/2019	0.0018	99,518	3,000	102,518	126,756	78.5	80.2
6/30/2018	0.0018	99,857	-	99,857	118,454	84.3	79.5
6/30/2017	0.0020	127,679	-	127,679	127,644	100.0	75.9
6/30/2016	0.0019	154,271	-	154,271	119,444	129.2	68.9
6/30/2015	0.0020	103,650	-	103,650	115,006	90.1	78.2

Schedule of Employer's PERA Contributions - General Employees Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Department's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/2024	\$ 13,003	\$ 13,003	\$ -	\$ 173,378	7.50 %
12/31/2023	11,194	11,194	-	149,259	7.50
12/31/2022	9,382	9,382	-	125,093	7.50
12/31/2021	10,293	10,293	-	137,235	7.50
12/31/2020	9,993	9,993	-	133,242	7.50
12/31/2019	9,609	9,609	-	128,115	7.50
12/31/2018	9,420	9,420	-	125,606	7.50
12/31/2017	9,235	9,235	-	123,136	7.50
12/31/2016	9,054	9,054	-	120,723	7.50
12/31/2015	8,877	8,877	-	118,362	7.50

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - General Employee Retirement Fund

Changes in Actuarial Assumptions

2024 - The following changes in assumptions are effective with the July 1, 2024 valuation, as recommended in the most recent experience study (dated June 29, 2023): 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.

2023 - The investment return and single discount rates were changed from 6.5 percent to 7.0 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 - The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 - 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.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 - The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. 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 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - General Employee Retirement Fund (Continued)

Changes in Plan Provisions

2024 - The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 - An additional one-time direct state aid contribution of \$170.1 million will be 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 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

2020 - 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 - The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 - 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 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90.0 percent funding ratio to 50.0 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, 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 - The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 - There were no changes in plan provisions since the previous valuation.

2015 - On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Schedule of Employer's Share of PERA Net Pension Liability - Police and Fire Fund

Fiscal Year Ending	Department's Proportion of the Net Pension Liability	Department's Proportionate Share of the Net Pension Liability (a)	State's Proportionate Share of the Net Pension Liability Associated with the Department (b)	Total (a+b)	Department's Covered Payroll (c)	Department's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	0.0791 %	\$ 1,039,988	\$ 39,644	\$ 1,079,632	\$ 1,094,636	95.0 %	87.0 %
6/30/2023	0.0775	1,338,324	53,894	1,392,218	1,017,546	131.5	86.5
6/30/2022	0.0762	3,315,923	144,805	3,460,728	925,528	358.3	70.5
6/30/2021	0.0740	571,202	25,704	596,906	875,164	65.3	93.7
6/30/2020	0.0885	1,166,525	27,455	1,193,980	929,172	125.5	87.2
6/30/2019	0.0761	810,161	-	810,161	804,823	100.7	89.3
6/30/2018	0.0754	803,686	-	803,686	794,226	101.2	88.8
6/30/2017	0.0780	1,053,093	-	1,053,093	803,883	131.0	85.4
6/30/2016	0.0980	3,932,911	-	3,932,911	752,473	522.7	63.9
6/30/2015	0.0790	897,625	-	897,625	707,535	126.9	86.6

Schedule of Employer's PERA Contributions - Police and Fire Fund

Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Department's Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
12/31/2024	\$ 196,109	\$ 196,109	\$ -	\$ 1,107,958	17.70 %
12/31/2023	195,133	195,133	-	1,102,448	17.70
12/31/2022	164,849	164,849	-	931,349	17.70
12/31/2021	156,667	156,667	-	885,122	17.70
12/31/2020	159,427	159,427	-	900,718	17.70
12/31/2019	142,904	142,904	-	843,094	16.95
12/31/2018	133,379	133,379	-	823,326	16.20
12/31/2017	129,916	129,916	-	801,950	16.20
12/31/2016	122,717	122,717	-	757,513	16.20
12/31/2015	121,734	121,734	-	751,446	16.20

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - Police and Fire Fund

Changes in Actuarial Assumptions

2024 - Changes in Plan Provisions The State contribution of \$9 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90 percent funded status for one year. The additional \$9 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

2023 - The investment return assumption was changed from 6.5 percent to 7.0 percent. The single discount rate changed from 5.4 percent to 7.0 percent.

2022 - The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021. The single discount rate changed from 6.50 percent to 5.40 percent.

2021 - The investment return and single discount rates were changed from 7.5 percent to 6.5 percent, for financial reporting purposes. The inflation assumption was changed from 2.5 percent to 2.25 percent. The payroll growth assumption was changed from 3.25 percent to 3.0 percent. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020. The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020). Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates. Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements. Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations. Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities. Assumed percent married for active female members was changed from 60.0 percent to 70.0 percent. Minor changes to form of payment assumptions were applied.

2020 - The mortality projection scale was changed from MP-2018 to MP-2019.

2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

2018 - The mortality projection scale was changed from MP-2016 to MP-2017.

2017 - Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65 percent to 60 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed post-retirement benefit increase rate was changed from 1.0 percent for all years to 1.0 percent per year through 2064 and 2.5 percent thereafter. The single discount rate was changed from 5.6 percent to 7.5 percent.

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2037 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 5.6 percent. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.5 percent for inflation.

2015 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2037 and 2.5 percent per year thereafter.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - Police and Fire Fund (Continued)

Changes in Plan Provisions

2024 - The State contribution of \$9 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90 percent funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90 percent funded status for one year.

The additional \$9.0 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

2023 - An additional one-time direct state aid contribution of \$19.4 million will be contributed to the Plan on October 1, 2023. The vesting requirement for new hires after June 30, 2014 was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50 percent vesting after five years increasing incrementally to 100 percent after 10 years. A one-time non-compounding benefit increase of 3.0 percent will be payable in a lump sum for calendar year 2024 by March 31, 2024. Psychological treatment is required effective July 1, 2023 prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation. The total and permanent duty disability was increased, effective July 1, 2023.

2022 - There were no changes in plan provisions since the previous valuation.

2021 - There were no changes in plan provisions since the previous valuation.

2020 - There were no changes in plan provisions since the previous valuation.

2019 - There were no changes in plan provisions since the previous valuation.

2018 - As set by statute, the assumed post-retirement benefit increase was changed from 1.0 percent per year through 2064 and 2.5 percent per year, thereafter, to 1.0 percent for all years, with no trigger. An end date of July 1, 2048 was added to the existing \$9 million state contribution. New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier. Member contributions were changed from 10.8 percent to 11.3 percent of pay, effective January 1, 2019 and 11.8 percent of pay, effective January 1, 2020. Employer contributions were changed from 16.2 percent to 16.95 percent of pay, effective January 1, 2019 and 17.7 percent of pay, effective January 1, 2020. Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates. Assumed rates of retirement were changed, resulting in fewer retirements. The combined service annuity (CSA) load was 30.0 percent for vested and non-vested, deferred members. The CSA has been changed to 33.0 percent for vested members and 2.0 percent for non-vested members. The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees. Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall. Assumed percentage of married female members was decreased from 65.0 percent to 60.0 percent. Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females. The assumed percentage of female members electing joint and survivor annuities was increased. The assumed postretirement benefit increase rate was changed from 1.0 percent for all years to 1.0 percent per year through 2064 and 2.5 percent thereafter. The single discount rate was changed from 5.6 percent per annum to 7.5 percent per annum.

2016 - There were no changes in plan provisions since the previous valuation.

2015 - The post-retirement benefit increase to be paid after attainment of the 90 percent funding threshold was changed, from inflation up to 2.5 percent, to a fixed rate of 2.5 percent.

THIS PAGE IS LEFT
BLANK INTENTIONALLY

COMBINING FUND FINANCIAL STATEMENTS
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

West Hennepin Public Safety Department
Maple Plain, Minnesota
Combining Balance Sheet - Special Revenue Funds
Nonmajor Governmental Funds
December 31, 2024

	Crime Prevention	Police Reserve Officer	Total Governmental Funds
Assets			
Cash and temporary investments	<u>\$ 3,468</u>	<u>\$ 1,848</u>	<u>\$ 5,316</u>
Fund Balances			
Committed	<u>\$ 3,468</u>	<u>\$ 1,848</u>	<u>\$ 5,316</u>

West Hennepin Public Safety Department

Maple Plain, Minnesota

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds Nonmajor Governmental Funds For the Year Ended December 31, 2024

	Crime Prevention	Police Reserve Officer	Total Governmental Funds
Revenues			
Intergovernmental	\$ -	\$ 675	\$ 675
Interest on investments	16	7	23
Miscellaneous	5,210	800	6,010
Total Revenues	<u>5,226</u>	<u>1,482</u>	<u>6,708</u>
Expenditures			
Current - public safety			
Supplies	1,708	-	1,708
Dues and subscriptions	5,000	-	5,000
Auto maintenance	200	-	200
Miscellaneous	-	2,122	2,122
Capital outlay - public safety	5,102	-	5,102
Total Expenditures	<u>12,010</u>	<u>2,122</u>	<u>14,132</u>
Change in Fund Balances	(6,784)	(640)	(7,424)
Fund Balances, January 1	<u>10,252</u>	<u>2,488</u>	<u>12,740</u>
Fund Balances, December 31	<u>\$ 3,468</u>	<u>\$ 1,848</u>	<u>\$ 5,316</u>

THIS PAGE IS LEFT
BLANK INTENTIONALLY

OTHER REPORT
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2024

THIS PAGE IS LEFT
BLANK INTENTIONALLY

INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Commissioners
West Hennepin Public Safety Department
Maple Plain, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the West Hennepin Public Safety Department, Maple Plain, Minnesota (the Department), as of and for the year ended December 31, 2024, and the related notes to the financial statements which collectively comprise the Department's basic financial statements, and have issued our report thereon dated March 14, 2025.

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

This report is intended solely for the information and use of the Board of Commissioners, management and the Minnesota Office of the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.



Abdo
Minneapolis, Minnesota
March 14, 2025



Executive Governance Summary

West Hennepin Public Safety Department

Maple Plain, Minnesota

For the year ended December 31, 2024



Edina Office

5201 Eden Avenue, Ste 250
Edina, MN 55436
P 952.835.9090

Mankato Office

100 Warren Street, Ste 600
Mankato, MN 56001
P 507.625.2727

Scottsdale Office

14500 N Northsight Blvd, Ste 233
Scottsdale, AZ 85260
P 480.864.5579

March 14, 2025

Management and Board of Commissioners
West Hennepin Public Safety Department
Maple Plain, Minnesota

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information for the West Hennepin Public Safety Department, Maple Plain, Minnesota (the Department), for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted 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 19, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department'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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Department's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. As described below, we identified no deficiency in internal control that we consider to be a material weakness. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described on the following page as finding 2024-001 and 2024-002 that we consider to be significant deficiencies.

<u>Finding</u>	<u>Description</u>
2024-001	Segregation of Duties
<i>Condition:</i>	During our audit we reviewed procedures over cash disbursements and payroll and found the Department to have limited segregation of duties over those transaction cycles.
<i>Criteria:</i>	There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.
<i>Cause:</i>	As a result of the limited number of staff, in the disbursement cycle, the office administrator has access to checks, ability to posts to the general ledger, and prepares bank reconciliations. In the payroll cycle, the office administrator has control over the checks, sets up employee records, and posts to the general ledger.
<i>Effect:</i>	The existence of this limited segregation of duties increases the risk of fraud.
<i>Recommendation:</i>	While we recognize the number of staff is not large enough to eliminate this deficiency, we recommend that the Department evaluate the current procedures and segregate duties where possible and implement any compensating controls. We are aware some compensating controls are in place; however, it is important that the Commission is aware of this condition and monitor all financial information.
<i>Management Response:</i>	Management recognizes that it is not economically feasible to correct this finding, however is aware of the deficiency and is relying on oversight by management and the Commission to monitor this deficiency.



<u>Finding</u>	<u>Description</u>
2024-002	Financial Report Preparation
<i>Condition:</i>	As in prior years, the Department has relied upon the auditor to prepare its financial statements, including footnote disclosures as part of our regular audit services. Ultimately, it is management's responsibility to provide for the preparation of its financial statements and footnote disclosures, and the responsibility of the auditor to determine the fairness of presentation of those statements. It is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management.
<i>Criteria:</i>	<p>Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of the financial statements, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles.</p> <p>The Department has chosen to outsource the financial preparation function due to cost and/or training considerations. Such functions must be governed by the control policies and procedures of the Department. Management is responsible for management decisions and functions; for designating an individual with suitable skill, knowledge or experience to oversee any outsourced services; and for evaluating the adequacy and results of those services and accepting responsibility for them.</p>
<i>Cause:</i>	As part of the audit, management requested us to prepare a draft of your financial statements, including the related notes to financial statements. The Department does not have adequate design of or effective internal controls in the oversight of the preparation of the financial statements being audited. The auditors cannot be part of your internal control process.
<i>Effect:</i>	The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting.
<i>Recommendation:</i>	It is your responsibility to make the ultimate decision to accept this degree of risk associated with this condition because of cost or other considerations. As in prior years, we have instructed management to review a draft of the auditor prepared financials in detail for accuracy; we have answered any questions they might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosure in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements. The Department should agree their accounting information from QuickBooks to the amounts reported in the financial statements.
<i>Management Response:</i>	For now, the Department's management accepts the degree of risk associated with this condition and thoroughly reviews a draft of the financial statements.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department'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 Minnesota statutes.



Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Department are described in Note 1 to the financial statements. The Department changed accounting policies during the year ended December 31, 2024 related to the accounting and financial reporting for compensated absences (GASB 101). We noted no transactions entered into by the governmental unit 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 are included below:

- Management's estimate of depreciation is based on estimated useful lives of the assets. Depreciation is calculated using the straight-line method.
- Management's estimate of its pension liability is based on several factors including, but not limited to, anticipated investment return rate, retirement age for active employees, life expectancy, salary increases and form of annuity payment upon retirement.
- Allocations of gross wages and payroll benefits are approved by the Commission within the Department's budget are derived from each employee's estimated time to be spent servicing the respective function of the Department. These allocations are also used in allocating accrued compensated absences payable.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant 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 trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 March 14, 2025.



Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Department’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Department’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 required supplementary information (RSI) (Management’s Discussion and Analysis, the Schedules of Employer’s Share of the Net Pension Liability and the Schedules of Employer’s Contributions) which is information 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.

We were not engaged to report on the introductory section which accompany the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Future Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future Department’s financial statements:

GASB Statement No. 102 – <i>Certain Risk Disclosures</i>	<i>Effective: 12/31/2025</i>
GASB Statement No. 103 – <i>Financial Reporting Model Improvements</i>	<i>Effective: 12/31/2026</i>
GASB Statement No. 104 – <i>Disclosure of Certain Capital Assets</i>	<i>Effective: 12/31/2026</i>

Further information on upcoming [GASB pronouncements](#).



* * * *

Restriction on Use

This purpose of this communication is solely for the information and use of the Board of Commissioners and management of the Department and is not intended to be, and should not be used by anyone other than those specified parties.

Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data. The comments and recommendations in the report are purely constructive in nature, and should be read in this context.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.



Abdo
Minneapolis, Minnesota
March 14, 2025





Lighting the path forward

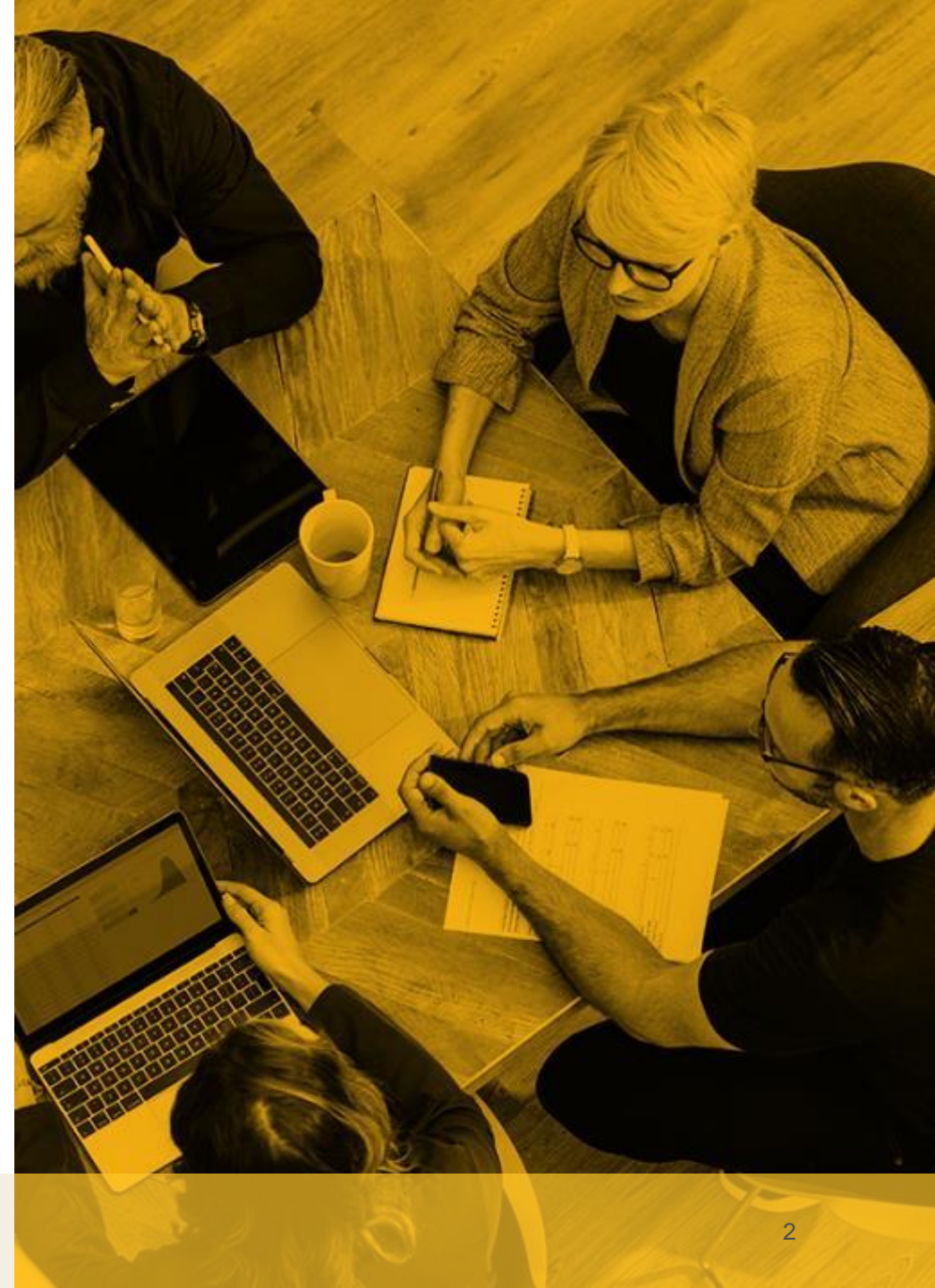
West Hennepin Public Safety Department

2024 Financial Statement Audit



Introduction

- Audit Results
- General Fund Results
- Other Governmental Funds



Audit Results

Auditor's Opinion



Unmodified Opinion –
Control Findings on Next
Slide

Minnesota Legal Compliance



No Instances of
Noncompliance

Audit Results

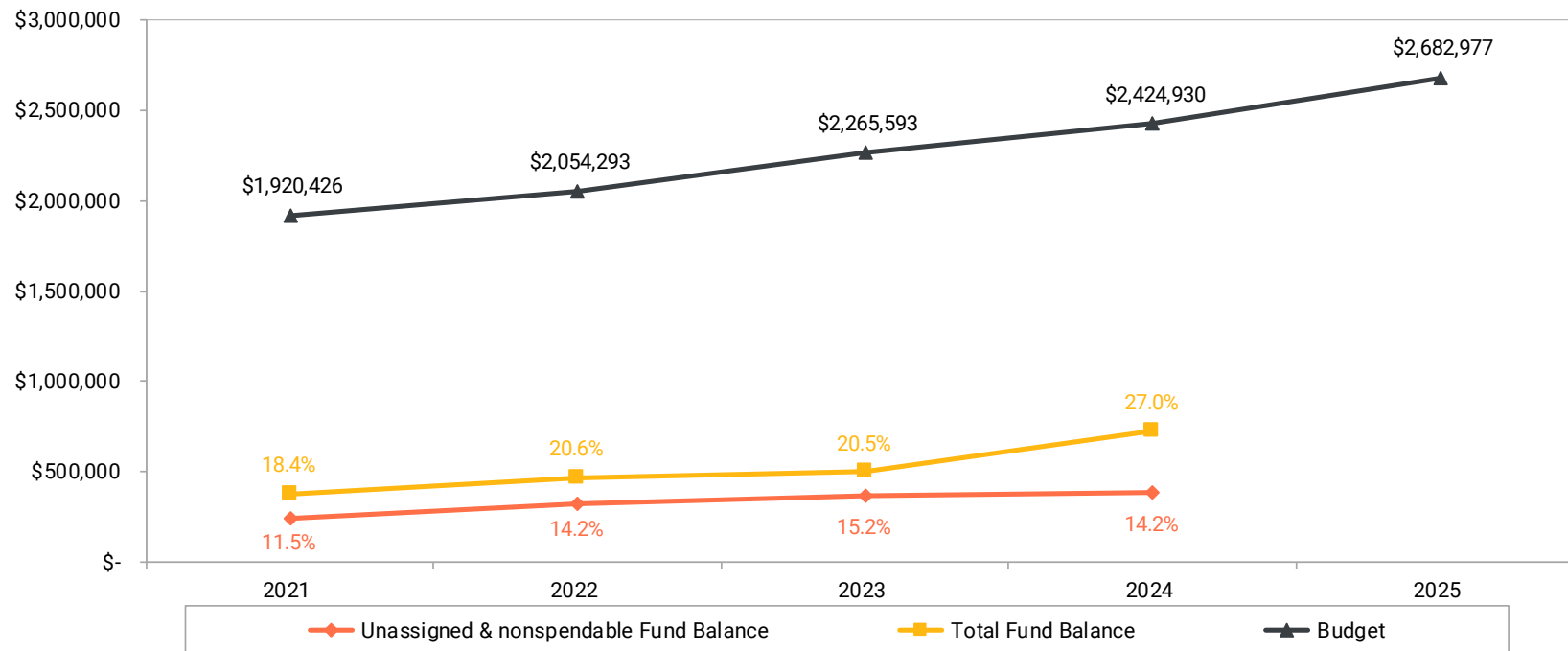
2024 Audit Findings

- Financial Report Preparation
 - Internal Control Finding
- Limited Segregation of Duties
 - Internal Control Finding



General Fund – Fund Balance

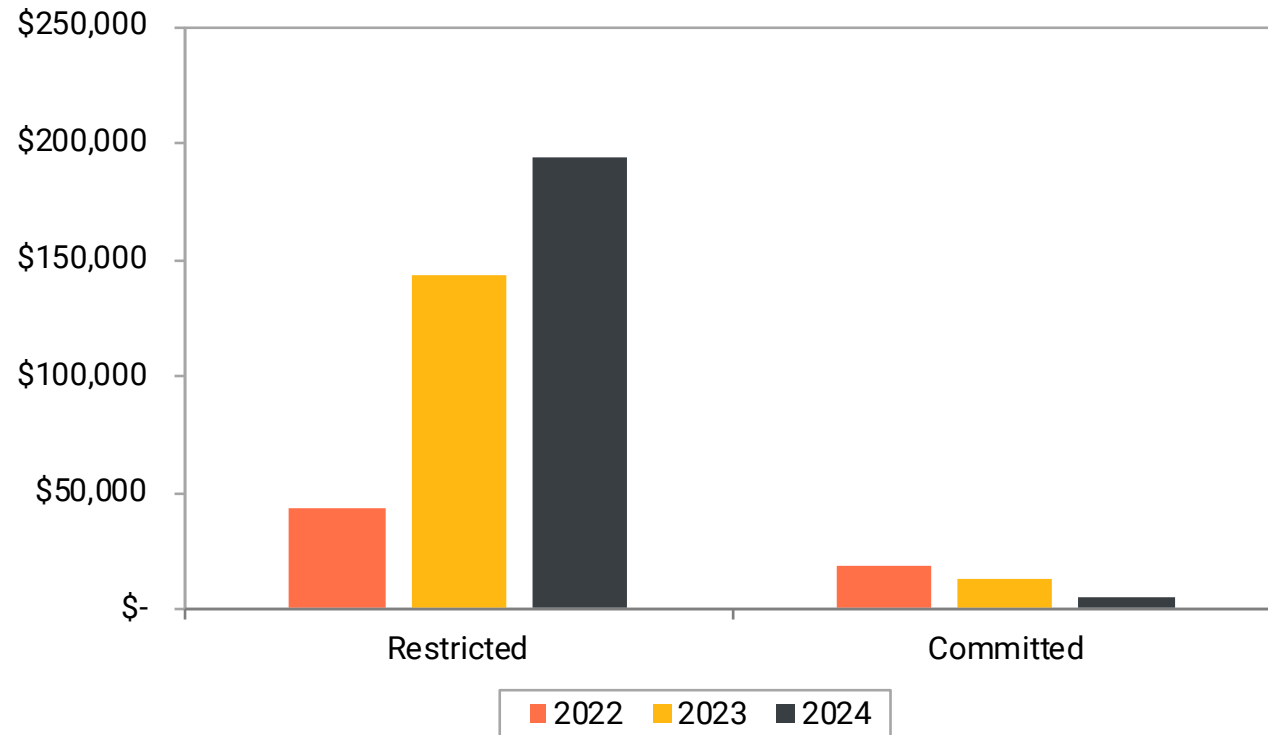
Year	Assigned for Compensated Absences	Assigned for Capital Outlay	Assigned for Public Safety Aid	Unassigned & Nonspendable Fund Balance	Total Fund Balance	Following Year Budget
2020	\$ 75,301	\$ 97,433	\$ -	\$ 182,436	\$ 355,170	\$ 1,920,426
2021	84,344	57,908	-	235,527	377,779	2,054,293
2022	77,917	66,963	-	321,908	466,788	2,265,593
2023	99,528	29,246	-	367,598	496,372	2,424,930
2024	78,887	95,081	166,917	382,287	723,172	2,682,977



General Fund Budget to Actual

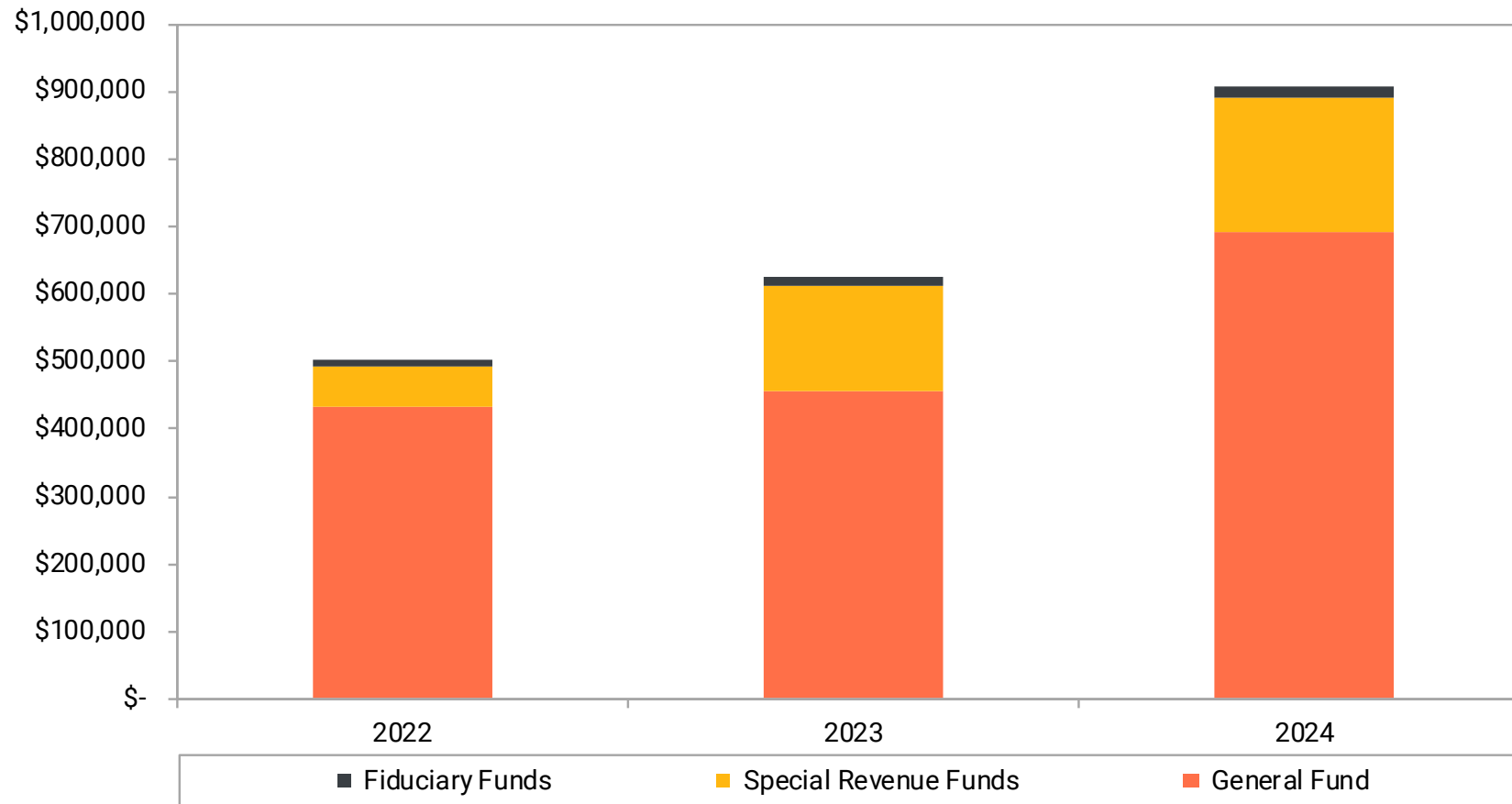
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 2,416,930	\$ 2,695,329	\$ 278,399
Expenditures	<u>2,424,930</u>	<u>2,468,529</u>	<u>(43,599)</u>
Excess (Deficiency) of Revenues Over Expenditures	(8,000)	226,800	234,800
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>
Net Change in Fund Balances	-	226,800	226,800
Fund Balances, January 1	<u>496,372</u>	<u>496,372</u>	<u>-</u>
Fund Balances, December 31	<u><u>\$ 496,372</u></u>	<u><u>\$ 723,172</u></u>	<u><u>\$ 226,800</u></u>

Fund	Fund Balances		Increase (Decrease)
	2024	2023	
Major			
Forfeiture Fund	\$ 194,216	\$ 143,694	\$ 50,522
Non-major			
Crime Prevention	3,468	10,252	(6,784)
Police Reserve Officer	1,848	2,488	(640)
Total	<u>\$ 199,532</u>	<u>\$ 156,434</u>	<u>\$ 43,098</u>



Special Revenue Fund Balances

Cash and Investments Balances



Your Abdo Team



Andy Berg, CPA
Partner

andrew.berg@abdosolutions.com



Robbie Smith
Associate

robbie.smith@abdosolutions.com



Hannah Anderson
Associate

hannah.anderson@abdosolutions.com

BOARD OF COMMISSIONERS
Wednesday, March 12, 2025
8:00 a.m.
West Hennepin Public Safety Conference Room

MEETING MINUTES

1. Call to Order.

Pursuant to due call and notice thereof, a regular meeting of the West Hennepin Public Safety Board of Commissioners was called to order at 8 a.m. by Chair Brad Spencer.

Present in Person: Commissioner Mayor Brad Spencer, Commissioner Mayor Julie Maas-Kusske, Commissioner Mike DeLuca, Commissioner Ray McCoy, Director Gary Kroells, Recording Secretary Kim Curtis

Others Present: Maple Plain City Administrator Jacob Kolander, Independence City Administrator Mark Kaltsas, Director of Public Safety Applicant Matt DuRose

Absent: None

2. Additions to the Agenda

There were no other additions to the agenda.

3. *Consent Agenda*****

There were no questions of the consent agenda items consisting of:

- a) Approval of February 12, 2025, Police Commission Minutes
- b) Review of January and February 2025 Activity Reports
- c) January and February 2025 Monthly Claims
- d) Review of 2025 YTD Budget and Cash Assets Reports
- e) Review of 2025 Accrued Vacation/Comp/Sick Time Reports

Motion by DeLuca, seconded by McCoy, to approve consent agenda items. The January and February 2025 Claims were passed around for signatures and forwarded to Curtis. All voted aye. Motion carried.

4. Items of Interest

- January 20 - Officer Anderson, thank you letter for assisting Cub Scout Pack #206 with fingerprint detail
- February 7 - Chief Kroells sent thank you emails to all who participated in the hiring process for interviewing WHPS' next Director of Public Safety Matt DuRose
- February 26 - Fatality crash in City of Independence at Co Rd 6 and Co Rd 83

- March 11 - Thank you letter to City of Maple Plain for new chairs in WHPS' conference room
- March 7 - Employee on maternity leave until May 19, 2025
- April 22 - Open House for Chief Kroells

Old Business

5. Hiring of Matt DuRose as Director of Public Safety for West Hennepin Public Safety

Matt DuRose successfully completed all aspects of his conditional job offer as WHPS' new Director of Public Safety. Director Kroells requested the commission's approval to hire DuRose. His first date of employment will be Monday, March 31, 2025. Director Kroells asked that upon the commission's approval, the chair and vice chair work out a written employment contract with DuRose between now and March 31, 2025. Motion by Spencer, seconded by Maas-Kusske, for Director Kroells to hire DuRose as West Hennepin Public Safety's new Director of Public Safety. All voted aye. Motion carried.

6. Director Gary Kroells' Resignation Letter

Included in the packets was Director Kroells' resignation letter. His last day in the office is April 22, 2025, and official retirement date is April 30, 2025. He asked the commission to accept his resignation letter due to his upcoming retirement. Motion by DeLuca, seconded by McCoy, to accept Director Kroells' resignation letter. All voted aye. Motion carried.

7. Director Kroells Open House April 22, 2025

An open house for Director Kroells will be held at Independence City Hall, 4-6 p.m., with an awards ceremony at 5:30 p.m. A flyer was included in the packets.

8. ICPOET Grant Update and Hiring of Officer Avery Freeman

WHPS' ICPOET Grant cadet Avery Freeman is expected to graduate from Hennepin County Technical College on March 18, 2025. He will then take his MN POST Board test and upon passing, begin his employment with WHPS as a full-time police officer. This will put WHPS at full staff.

9. Promotion of Part-Time Officer Dan Lueth

Part-time Police Officer Dan Lueth has accepted a full-time position at WHPS and will begin his first full time shift on March 26, 2025. His field training is expected to be completed by the end of April 2025.

New Business

10. Select a Joint Council Meeting Date for the Swearing in of Director DuRose

Director Kroells suggested a joint city council meeting on Monday, April 21, 2025, after 6:30 p.m. to swear in Director DuRose. The commission agreed to a joint council meeting at City of Independence on April 21, 2025, at 6:30 p.m. for DuRose's swearing in ceremony.

11. 2024 Annual Report Presented on April 8

WHPS is working on its 2024 annual report and will present it at the April 8, 2025, police commission meeting.

A representative from Abdo Solutions will attend this meeting to present WHPS' 2024 financial audit.

12. Peace Officer and Standards Training Notification of Training Audit April 17, 2025

MN POST Board will conduct a training compliance audit of all WHPS' police officers on April 17, 2025. The audit includes review of required policies through state law. Both Directors Kroells and Durose will handle the audit and the results will be presented at the July 22, 2025, police commission meeting.

13. Suggested 2025 Police Commission Meeting Dates. All Meetings Held in WHPS' Conference Room at 8:00 a.m.

- April 8, 2025
- July 22, 2025
- September 9, 2025
- December 9, 2025 (if needed)

14. Adjourn

Motion by McCoy, seconded by Maas-Kusske, to adjourn. All voted aye. Motion passed. The meeting adjourned at 8:40 a.m.

West Hennepin Public Safety

Monthly Claims

March 2025

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Check	03/03/2025	35875	Camp Ripley	training lodging expense	West Hennepin Public Safety	✓	307 B1 · Officer Lodging	-156.00
General Journal	03/03/2025	753		monthly requisition, March 2025	West Hennepin Public Safety	✓	1701 · Capital Improvement Fund	-10,417.00
Deposit	03/03/2025			Deposit	West Hennepin Public Safety	✓	-SPLIT-	192,455.82
Deposit	03/08/2025			Deposit	West Hennepin Public Safety	✓	-SPLIT-	1,722.00
Check	03/10/2025	35876	HealthPartners Inc	medical ins premiums	West Hennepin Public Safety	✓	-SPLIT-	-21,504.88
Check	03/10/2025	35877	Employee	expense reimbursement	West Hennepin Public Safety	✓	105 A · Full-Time Employee	-309.99
Check	03/10/2025	35878	Galls, LLC	uniform expense	West Hennepin Public Safety	✓	105 A · Full-Time Employee	-60.30
Check	03/10/2025	35879	Streicher's Police Equipment	uniform expenses	West Hennepin Public Safety	✓	-SPLIT-	-1,834.81
Check	03/10/2025	35880	All Seasons Sports	uniform expense	West Hennepin Public Safety	✓	105 C · WHPS Expense	-988.32
Check	03/10/2025	35881	Loffler - Leasing	copier lease	West Hennepin Public Safety	✓	203 · Office/Opr Equip Maintenance	-251.92
Check	03/10/2025	35882	Prairie Electric Co. Inc.	office electric updates	West Hennepin Public Safety	✓	203 · Office/Opr Equip Maintenance	-1,525.00
Check	03/10/2025	35883	Delano True Value	breakroom supplies	West Hennepin Public Safety	✓	204 · Office/Operating Supplies	-10.72
Check	03/10/2025	35884	Employee	expense reimbursement	West Hennepin Public Safety	✓	204 · Office/Operating Supplies	-52.90
Check	03/10/2025	35885	Flock Group Inc	flock cameras subscription	West Hennepin Public Safety	✓	206 · Books/Dues/Subscriptions	-6,000.00
Check	03/10/2025	35886	CenterPoint Energy	office gas usage	West Hennepin Public Safety	✓	207 · Utilities/Gas/Electric	-1,135.34
Check	03/10/2025	35887	South Lake Minnetonka Police Department	expenses reimbursement	West Hennepin Public Safety	✓	-SPLIT-	-278.38
Check	03/10/2025	35888	Thomson Reuters - West	monthly subscription fee	West Hennepin Public Safety	✓	302 A3 · Investigative IT Fees	-140.03
Check	03/10/2025	35889	Element Technologies, LLC	monthly IT fees	West Hennepin Public Safety	✓	302 A2 · IT Contracted Services/hdwr/sft	-4,689.96
Check	03/10/2025	35890	Delano Carquest	squad expense	West Hennepin Public Safety	✓	303 · Auto Maintenance	-47.88
Check	03/10/2025	35891	Rise&Shine Mobile Detailing, LLC	squad expense	West Hennepin Public Safety	✓	303 · Auto Maintenance	-213.62
Check	03/10/2025	35892	Mid-County Coop	fuel tank fills	West Hennepin Public Safety	✓	-SPLIT-	-1,349.10
Check	03/10/2025	35893	Lake Minnetonka ERU	membership dues	West Hennepin Public Safety	✓	307 B4 · Officer Schools	-2,400.00
Check	03/11/2025	1611	Kelly's Towing, LLC	vehicle tow	West Hennepin Crime Prevention	✓	607 C · Other	-352.70
Deposit	03/11/2025			Deposit	West Hennepin Public Safety	✓	503 V4 · Vest Reimbursement	931.95
Deposit	03/11/2025			Deposit	West Hennepin Public Safety	✓	503 V4 · Vest Reimbursement	639.50
Check	03/13/2025	35894	Elan Financial Services		West Hennepin Public Safety	✓	-SPLIT-	-8,127.84
Check	03/13/2025	35895	Employee	POST Board test fee	West Hennepin Public Safety	✓	307 B4 · Officer Schools	-107.26
Liability Check	03/14/2025	B-MP	Bank of Maple Plain - Paychecks	March 14, 2025 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-35,583.75
Liability Check	03/14/2025	RS	Internal Revenue Service	March 14, 2025 payroll	West Hennepin Public Safety	✓	-SPLIT-	-8,075.36
Liability Check	03/14/2025	EJ	John Hancock	March 14, 2025 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-500.00
Liability Check	03/14/2025	MN REV	MN Dept. of Revenue	March 14, 2025 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-2,486.00
Liability Check	03/14/2025	HSA	Optum Bank	March 14, 2025 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-1,839.75
Liability Check	03/14/2025	PERA	PERA	March 14, 2025 payroll	West Hennepin Public Safety	✓	-SPLIT-	-14,444.22
Liability Check	03/14/2025	FSA	TASC	March 14, 2025 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-147.83
Check	03/17/2025	B-MP	Bank of Maple Plain	direct deposit batch item fee	West Hennepin Public Safety	✓	101 H · Payroll ACH Fees	-1.30
Check	03/17/2025	B-MP	Bank of Maple Plain	direct deposit batch orig fees	West Hennepin Public Safety	✓	101 H · Payroll ACH Fees	-5.90
Check	03/17/2025	B-MP	Bank of Maple Plain	direct deposit service fee	West Hennepin Public Safety	✓	101 H · Payroll ACH Fees	-9.95
Check	03/25/2025	35897	TASC	quarterly COBRA admin fee	West Hennepin Public Safety		104 D · Benefits Administration Fees	-41.46
Check	03/25/2025	35900	Galls, LLC	uniform expense	West Hennepin Public Safety	✓	105 A · Full-Time Employee	-78.30
Check	03/25/2025	35901	Employee	uniform expense reimb	West Hennepin Public Safety	✓	105 A · Full-Time Employee	-135.73
Check	03/25/2025	35902	Streicher's Police Equipment	uniform expense	West Hennepin Public Safety	✓	105 C · WHPS Expense	-44.99
Check	03/25/2025	35903	Verizon Wireless	cell phones and aircards expense	West Hennepin Public Safety		201 · Telephone	-583.13
Check	03/25/2025	35904	Employee	expense reimbursement	West Hennepin Public Safety	✓	204 · Office/Operating Supplies	-132.32
Check	03/25/2025	35905	North Star Awards & Trophies	plaques expense	West Hennepin Public Safety		204 · Office/Operating Supplies	-210.00
Check	03/25/2025	35906	Ohlin Sales Inc.	office supply expense	West Hennepin Public Safety	✓	204 · Office/Operating Supplies	-107.64
Check	03/25/2025	35907	City of Independence	shared expenses reimbursement	West Hennepin Public Safety	✓	-SPLIT-	-2,853.10
Check	03/25/2025	35908	Office of MNIT Services	monthly WAN usage	West Hennepin Public Safety		206 · Books/Dues/Subscriptions	-52.88
Check	03/25/2025	35909	Hennepin County Accounts Receivable	radio & MDC monthly expense	West Hennepin Public Safety		302 F · Radios, MDCs	-1,057.76
Check	03/25/2025	35910	Davis Chevrolet of Delano	squad expense	West Hennepin Public Safety		303 · Auto Maintenance	-1,296.91
Check	03/25/2025	35911	League of MN Cities Ins Trust P&C	property & casualty insurance package	West Hennepin Public Safety		306 A · Municipal Prop/Liab, Vehicle	-40,952.00
Check	03/25/2025	35912	Employee	training expense reimb	West Hennepin Public Safety		307 B2 · Officer Meals	-52.15
Check	03/25/2025	35913	Abdo	certified audit svcs	West Hennepin Public Safety	✓	308 · Audit	-3,000.00
Check	03/25/2025	35914	MPSG c/o US Bank N.A.	squad laptops	West Hennepin Public Safety	✓	-SPLIT-	-8,265.60
Check	03/25/2025	35915	Axon Enterprise, Inc.	laser equipment	West Hennepin Public Safety		403 F · Firearms	-1,248.00
Check	03/25/2025	35898	Standard Insurance Company	std & life ins premiums	West Hennepin Public Safety		-SPLIT-	-565.85
Check	03/25/2025	35899	Reliance Standard Life Ins.	ltd ins premiums	West Hennepin Public Safety		104 H · Long Term Disability	-578.96
Check	03/25/2025	35916	Faul Psychological PLLC	pre-employment testing	West Hennepin Public Safety		-SPLIT-	-1,965.00
Check	03/25/2025	35917	Mid-County Coop	fuel tank fills	West Hennepin Public Safety	✓	-SPLIT-	-1,984.98
Liability Check	03/31/2025	PERA	PERA	March 31, 2025 payroll	West Hennepin Public Safety	✓	-SPLIT-	-15,321.34
Liability Check	03/31/2025	B-MP	Bank of Maple Plain - Paychecks	March 31, 2025 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-37,304.72
Liability Check	03/31/2025	IRS	Internal Revenue Service	March 31, 2025 payroll	West Hennepin Public Safety	✓	-SPLIT-	-7,783.54
Liability Check	03/31/2025	MN REV	MN Dept. of Revenue	March 31, 2025 payroll	West Hennepin Public Safety		2100 · Payroll Liabilities	-2,550.00
Liability Check	03/31/2025	HSA	Optum Bank	March 31, 2025 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-1,839.75
Liability Check	03/31/2025	FSA	TASC	March 31, 2025 payroll	West Hennepin Public Safety		2100 · Payroll Liabilities	-147.83
Deposit	03/31/2025			Deposit	West Hennepin Public Safety	✓	-SPLIT-	240.00

West Hennepin Public Safety
Monthly Claims
March 2025

Deposit	03/31/2025		Deposit	West Hennepin Public Safety	√ -SPLIT-	12.75
Check	03/31/2025 35918	Employee	expense reimbursement	West Hennepin Public Safety	105 A - Full-Time Employee	-1,789.04
Check	03/31/2025 35919	Peterson Counseling & Consulting	monthly officer wellness program fee	West Hennepin Public Safety	302 F - Radios, MDCs	-300.00
Deposit	03/31/2025		Interest	West Hennepin Crime Prevention	√ 503 F - Interest	0.99
Deposit	03/31/2025		Interest	West Hennepin Reserves	√ 503 F - Interest	0.39
Deposit	03/31/2025		Interest	West Hennepin Public Safety	√ 503 F - Interest	322.42

AUDITED & APPROVED: _____

DATE: _____

West Hennepin Public Safety
Cash Assets
As of March 31, 2025

	<u>Mar 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
West Hennepin Public Safety	
1700 · Cash designated for Severance	78,886.95
1701 · Capital Improvement Fund	94,228.02
1707 · State Public Safety Aid	166,916.74
West Hennepin Public Safety - Other	<u>368,366.06</u>
Total West Hennepin Public Safety	<u>708,397.77</u>
Total Checking/Savings	<u>708,397.77</u>
Total Current Assets	<u>708,397.77</u>
TOTAL ASSETS	<u><u>708,397.77</u></u>
LIABILITIES & EQUITY	0.00

West Hennepin Public Safety
Budget vs. Actual - WHPS Main Acct.
January through March 2025

	<u>Jan - Mar 25</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
501 · City of Maple Plain	256,161.28	726,923.00	35.24%
502 · City of Independence	596,856.58	1,693,733.00	35.24%
503 · Other Income			
503 A · Burn Permits	850.00	1,900.00	44.74%
503 B · Copies	30.00	300.00	10.0%
503 E · Grants			
503 E1 · ICPOET	22,246.34	120,000.00	18.54%
Total 503 E · Grants	22,246.34	120,000.00	18.54%
503 F · Interest	519.70		
503 I · Reimbursed OT	500.00	6,500.00	7.69%
503 O · POST Reimb./State Aid			
503 O1 · State Aid to LE	0.00	95,000.00	0.0%
503 O2 · POST Reimb	0.00	9,000.00	0.0%
Total 503 O · POST Reimb./State Aid	0.00	104,000.00	0.0%
503 P · Sale of Squad Cars	0.00	8,000.00	0.0%
503 S · Officer Disability Ins. Reimb.	0.00	21,620.00	0.0%
503 V · Expense Reimbursements			
503 V3 · Other	2,816.09		
503 V4 · Vest Reimbursement	1,677.36		
503 V · Expense Reimbursements - Other	12,007.02		
Total 503 V · Expense Reimbursements	16,500.47		
Total 503 · Other Income	40,646.51	262,320.00	15.5%
505 · Grants			
505 B · ICPOET Reimbursement	-22,246.00		
Total 505 · Grants	-22,246.00		
Total Income	<u>871,418.37</u>	<u>2,682,976.00</u>	<u>32.48%</u>
Gross Profit	871,418.37	2,682,976.00	32.48%
Expense			
101 · Payroll Expenses			
Overtime	0.00	16,000.00	0.0%
101 A · Other Overtime	8,372.59		
101 C · Reimburseable Overtime	2,661.24		
101 H · Payroll ACH Fees	55.10		
101 I · Holiday Pay	2,568.56		
101 J · Hourly Salary	23,201.65		
101 M · Investigator Incentive	900.00		
101 N · Social Security	3,161.50	11,700.00	27.02%
101 O · Medicare	4,677.70	20,458.00	22.87%
101 W · DTF Incentive	900.00		
101 · Payroll Expenses - Other	298,008.61	1,439,382.00	20.7%
Total 101 · Payroll Expenses	344,506.95	1,487,540.00	23.16%

West Hennepin Public Safety
Budget vs. Actual - WHPS Main Acct.
January through March 2025

	<u>Jan - Mar 25</u>	<u>Budget</u>	<u>% of Budget</u>
103 · PERA			
103 A · WHPS PERA - Police	49,655.80		
103 B · WHPS PERA - Support Staff	3,923.05		
103 · PERA - Other	0.00	232,421.00	0.0%
Total 103 · PERA	<u>53,578.85</u>	<u>232,421.00</u>	<u>23.05%</u>
104 · Health Insurance			
104 A · Disability Medical Insurance	6,140.36	21,620.00	28.4%
104 B · Medical Insurance	79,879.16		
104 C · Employer HSA Contributions	19,200.00		
104 D · Benefits Administration Fees	882.92		
104 E · Dental Insurance	4,860.48		
104 F · Life Insurance	651.20		
104 G · Short Term Disability	1,238.09		
104 H · Long Term Disability	2,329.78		
104 · Health Insurance - Other	-3,285.36	315,920.00	-1.04%
Total 104 · Health Insurance	<u>111,896.63</u>	<u>337,540.00</u>	<u>33.15%</u>
105 · Uniform Expense			
105 A · Full-Time Employee	7,487.31		
105 B · Part-Time Employee	205.00		
105 C · WHPS Expense	9,128.84		
105 · Uniform Expense - Other	158.98	12,000.00	1.33%
Total 105 · Uniform Expense	<u>16,980.13</u>	<u>12,000.00</u>	<u>141.5%</u>
201 · Telephone	1,795.24	18,500.00	9.7%
202 · Postage	6.95	1,700.00	0.41%
203 · Office/Opr Equip Maintenance	2,019.20	9,900.00	20.4%
204 · Office/Operating Supplies	3,122.10	10,600.00	29.45%
205 · Office Rent & Cleaning	1,843.50	7,000.00	26.34%
206 · Books/Dues/Subscriptions	8,914.49	6,425.00	138.75%
207 · Utilities/Gas/Electric	4,516.23	23,100.00	19.55%
301 · Printing	355.00	2,400.00	14.79%
302 · Communications			
302 A · Computer Support			
302 A1 · RMS Fees	10,273.48		
302 A2 · IT Contracted Services/hdwr/sft	8,971.78		
302 A2a · IT Support & Fees	278.38		
302 A2c · Computer Hardware	0.00		
302 A2d · Web Hosting/Email Spam Filterin	1,503.00		
302 A3 · Investigative IT Fees	280.06		
302 A5 · Other Billable Services	375.00		
Total 302 A · Computer Support	<u>21,681.70</u>		
302 F · Radios, MDCs	2,415.52		
302 · Communications - Other	0.00	93,550.00	0.0%
Total 302 · Communications	<u>24,097.22</u>	<u>93,550.00</u>	<u>25.76%</u>
303 · Auto Maintenance	18,522.43	22,800.00	81.24%
304 · Fuel and Oil	8,961.50	33,500.00	26.75%

West Hennepin Public Safety
Budget vs. Actual - WHPS Main Acct.
January through March 2025

	<u>Jan - Mar 25</u>	<u>Budget</u>	<u>% of Budget</u>
306 · Insurance			
306 A · Municipal Prop/Liab, Vehicle	40,952.00		
306 · Insurance - Other	0.00	179,000.00	0.0%
Total 306 · Insurance	<u>40,952.00</u>	<u>179,000.00</u>	<u>22.88%</u>
307 · Schools & Training			
307 A · Chief's Training			
307 A4 · Chief's School	1,211.00		
Total 307 A · Chief's Training	<u>1,211.00</u>		
307 B · Officer Training			
307 B1 · Officer Lodging	156.00		
307 B2 · Officer Meals	322.15		
307 B4 · Officer Schools	11,010.26		
Total 307 B · Officer Training	<u>11,488.41</u>		
307 E · Support Staff Training	100.00		
307 F · Wellness Program	315.00		
307 · Schools & Training - Other	0.00	35,800.00	0.0%
Total 307 · Schools & Training	<u>13,114.41</u>	<u>35,800.00</u>	<u>36.63%</u>
308 · Audit	13,500.00	13,000.00	103.85%
401 · Office Equipment	4,132.80	8,500.00	48.62%
402 · Capital Improvement Plan	11,764.52	125,000.00	9.41%
403 · Equipment			
403 F · Firearms	1,248.00		
403 · Equipment - Other	5,592.70	17,400.00	32.14%
Total 403 · Equipment	<u>6,840.70</u>	<u>17,400.00</u>	<u>39.31%</u>
404 · Contingency Fund	4,692.25		
601 · Reserve Program			
601 B · Training	100.00		
601 D · Uniform	323.71		
601 · Reserve Program - Other	0.00	2,800.00	0.0%
Total 601 · Reserve Program	<u>423.71</u>	<u>2,800.00</u>	<u>15.13%</u>
602 · Comm. Ed	0.00	1,000.00	0.0%
608 · Citizens Academy	0.00	1,500.00	0.0%
Total Expense	<u>696,536.81</u>	<u>2,682,976.00</u>	<u>25.96%</u>
Net Ordinary Income	<u>174,881.56</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>174,881.56</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

West Hennepin Public Safety
Budget vs. Actual - Crime Prevention
March 2025

	Mar '25
Ordinary Income/Expense	
Income	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	1.96
Total Income	<u>1.96</u>
Gross Profit	<u>1.96</u>
Expense	
101 · Payroll Expenses	0.00
103 · PERA	0.00
104 · Health Insurance	0.00
105 · Uniform Expense	0.00
201 · Telephone	0.00
202 · Postage	0.00
203 · Office/Opr Equip Maintenance	0.00
204 · Office/Operating Supplies	0.00
205 · Office Rent & Cleaning	0.00
206 · Books/Dues/Subscriptions	0.00
207 · Utilities/Gas/Electric	0.00
301 · Printing	0.00
302 · Communications	0.00
303 · Auto Maintenance	0.00
304 · Fuel and Oil	0.00
306 · Insurance	0.00
307 · Schools & Training	0.00
308 · Audit	0.00
401 · Office Equipment	0.00
402 · Capital Improvement Plan	0.00
403 · Equipment	0.00
404 · Contingency Fund	0.00
601 · Reserve Program	0.00
602 · Comm. Ed	0.00
607 · DWI Forfeiture Expense	352.70
608 · Citizens Academy	0.00
609 · Community Policing	0.00
Total Expense	<u>352.70</u>
Beginning Balance	<u>3,468.24</u>
Ending Balance	<u>3,117.50</u>

**West Hennepin Public Safety
Forfeiture Fund
March 2025**

	JUSTICE FUNDS	TREASURY FUNDS
	Mar '25	Mar '25
Ordinary Income/Expense		
Income		
501 · City of Maple Plain	0.00	0.00
502 · City of Independence	0.00	0.00
503 · Other Income	0.00	0.00
Total Income	0.00	0.00
Gross Profit	0.00	0.00
Expense		
101 · Payroll Expenses	0.00	0.00
103 · PERA	0.00	0.00
104 · Health Insurance	0.00	0.00
105 · Uniform Expense	0.00	0.00
201 · Telephone	0.00	0.00
202 · Postage	0.00	0.00
203 · Office/Opr Equip Maintenance	0.00	0.00
204 · Office/Operating Supplies	0.00	0.00
205 · Office Rent & Cleaning	0.00	0.00
206 · Books/Dues/Subscriptions	0.00	0.00
207 · Utilities/Gas/Electric	0.00	0.00
301 · Printing	0.00	0.00
302 · Communications	0.00	0.00
303 · Auto Maintenance	0.00	0.00
304 · Fuel and Oil	0.00	0.00
306 · Insurance	0.00	0.00
307 · Schools & Training	0.00	0.00
308 · Audit	0.00	0.00
401 · Office Equipment	0.00	0.00
402 · Capital Improvement Plan	0.00	0.00
403 · Equipment	0.00	0.00
601 · Reserve Program	0.00	0.00
608 · Citizens Academy	0.00	0.00
Total Expense	0.00	0.00
Net Ordinary Income	0.00	0.00
Beginning Balance	173,845.87	20,369.74
Ending Balance	173,845.87	20,369.74 = 194,215.61

West Hennepin Public Safety
Budget vs. Actual - Reserves
March 2025

	Mar '25
Ordinary Income/Expense	
Income	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	0.76
Total Income	<u>0.76</u>
Gross Profit	<u>0.76</u>
Expense	
101 · Payroll Expenses	0.00
103 · PERA	0.00
104 · Health Insurance	0.00
105 · Uniform Expense	0.00
201 · Telephone	0.00
202 · Postage	0.00
203 · Office/Opr Equip Maintenance	0.00
204 · Office/Operating Supplies	0.00
205 · Office Rent & Cleaning	0.00
206 · Books/Dues/Subscriptions	0.00
207 · Utilities/Gas/Electric	0.00
301 · Printing	0.00
302 · Communications	0.00
303 · Auto Maintenance	0.00
304 · Fuel and Oil	0.00
306 · Insurance	0.00
307 · Schools & Training	0.00
308 · Audit	0.00
401 · Office Equipment	0.00
402 · Capital Improvement Plan	0.00
403 · Equipment	0.00
404 · Contingency Fund	0.00
601 · Reserve Program	0.00
602 · Comm. Ed	0.00
607 · DWI Forfeiture Expense	0.00
608 · Citizens Academy	0.00
609 · Community Policing	0.00
Total Expense	<u>0.00</u>
Beginning Balance	<u>1,848.00</u>
Ending Balance	<u>1,848.76</u>

West Hennepin Public Safety
Capital Outlay Fund Report
February 2025

	Mar '25
Ordinary Income/Expense	
Income	
Monthly requisitions	
January	10,417.00
February	10,417.00
March	10,417.00
Total Income	31,251.00
Gross Profit	31,251.00
Expense	
2/11/25, graphics, squad 81, '24 Silverado	1,295.00
2/11/25, squad build, squad 81, '24 Silverado	16,043.74
2/20, squad build, squad 79, '23 Tahoe	13,756.94
2/25, upgrades, squad 76	1,007.84
Total Expense	32,103.52
 Beginning Balance	 95,080.54
 Net Ordinary Income	 31,251.00
Total Expense	32,103.52
 Ending Balance	 94,228.02

West Hennepin Public Safety
Severance Fund Report
March 2025

	<u>Mar '25</u>
Ordinary Income/Expense	
Income	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	0.00
Total Income	<u>0.00</u>
Gross Profit	<u>0.00</u>
Expense	
Total Expense	<u>0.00</u>
Net Ordinary Income	<u>0.00</u>
Beginning Balance	78,886.95
Ending Balance	<u>78,886.95</u>

West Hennepin Public Safety
State Public Safety Aid Report
March 2025

	<u>Mar '25</u>
Ordinary Income/Expense	
Income	
2/29/24 · City of Maple Plain	59,236.00
2/29/24 · City of Independence	130,852.00
Total Income	<u>190,088.00</u>
2024 Expenses	23,171.26
2025 Expenses	0.00
Total Expenses	<u>23,171.26</u>
Ending Balance	<u>166,916.74</u>

**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
VACATION/COMP TIME HOURS**

March 2025

EMPLOYEE	POSSIBLE ANNUAL VAC HRS	ACCRUED VACATION	ACCRUED COMP	TOTAL HOURS	\$ AMOUNT
BEN ANDERSON	200	178.10	39.75	217.85	11,537.34
KIM CURTIS	200	172.62	20.25	192.87	8,123.68
MATT DUROSE	160	160.00		160.00	11,849.60
KAYLEN DWINELL	80	113.53	5.50	119.03	4,699.30
SHAWN EBELING	200	161.82	53.93	215.75	11,846.83
NICK ELDRED	80	62.66	47.75	110.41	5,414.51
AVERY FREEMAN	80	23.96	0.00	23.96	599.00
JON HOWES	200	207.94	55.25	263.19	15,636.12
GARY KROELLS	200	220.96		220.96	17,117.77
DAN LUETH	120	120.00	0.00	120.00	5,884.80
BEN RASKIN	200	250.93	87.00	337.93	17,896.77
CODY THOMPSON	200	117.65	9.50	127.15	6,520.25
MICAH VORDERBRUGGEN	80	53.28	57.00	110.28	4,324.08
LANCE ZILLES	160	184.65	58.50	243.15	12,281.51
TOTAL		<u>2,028.10</u>	<u>434.43</u>	<u>2,462.53</u>	<u>\$ 133,731.56</u>
				Maple Plain	30.75% 41,122.46
				Independence	69.25% 92,609.11
					<u>133,731.56</u>

NOTE: Comp time is figured on required annual hours and might fluctuate from scheduling.

**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
VACATION/COMP TIME HOURS**

March 2025

EMPLOYEE	POSSIBLE ANNUAL VAC HRS	ACCRUED VACATION	ACCRUED COMP	TOTAL HOURS	\$ AMOUNT
BEN ANDERSON	200	178.10	39.75	217.85	11,537.34
KIM CURTIS	200	172.62	20.25	192.87	8,123.68
MATT DUROSE	160	160.00		160.00	11,849.60
KAYLEN DWINELL	80	113.53	5.50	119.03	4,699.30
SHAWN EBELING	200	161.82	53.93	215.75	11,846.83
NICK ELDRED	80	62.66	47.75	110.41	5,414.51
AVERY FREEMAN	80	23.96	0.00	23.96	599.00
JON HOWES	200	207.94	55.25	263.19	15,636.12
GARY KROELLS	200	220.96		220.96	17,117.77
DAN LUETH	120	120.00	0.00	120.00	5,884.80
BEN RASKIN	200	250.93	87.00	337.93	17,896.77
CODY THOMPSON	200	117.65	9.50	127.15	6,520.25
MICAH VORDERBRUGGEN	80	53.28	57.00	110.28	4,324.08
LANCE ZILLES	160	184.65	58.50	243.15	12,281.51
TOTAL		<u>2,028.10</u>	<u>434.43</u>	<u>2,462.53</u>	<u>\$ 133,731.56</u>
				<i>Maple Plain</i>	30.75% 41,122.46
				<i>Independence</i>	69.25% 92,609.11
					<u>133,731.56</u>

NOTE: Comp time is figured on required annual hours and might fluctuate from scheduling.

MINNESOTA TRAFFIC INCIDENT MANAGEMENT NEWSLETTER

March 2025 | Department of Public Safety

Hello Minnesota Crash Responders!

We're excited to share an update on our Traffic Incident Management training efforts. On March 3, we piloted our first MnTIM Training at Camp Ripley with 42 cadets, facilitated by Minnesota State Patrol troopers Parker Bluhm, Chad Peterson, Brian Schwartz, and Andrew Martinek, who represent different regions across the state. This pilot was a big step in expanding TIM education to all responders, and we're already looking forward to another session to fine-tune the training before rolling it out statewide. Additionally, on March 6, we filmed portions of the new Scene Safe video just outside of Cologne, MN. This updated training resource will help reinforce critical safety practices for responders.

In this issue, we also cover recent Minnesota and national incidents, including two serious responder-involved crashes that highlight the dangers of roadside work. Our TIM team has been active at conferences and workshops, engaging with responders to enhance safety strategies. Chief Rick Denneson shares how Maple Plain FD's TIM trailer is improving scene management, and we emphasize the lifesaving importance of high-visibility vests. Lastly, we provide Minnesota's latest crash data, giving insight into trends affecting incident response.

We hope you enjoy the rest of the newsletter, and if there's something you'd like to see covered in future editions, let us know—we'd love to hear from you!



MN TIM TRAINING CAMP RIPLEY | MARCH 2025

Thank You

Aimee Eggen, Office of Traffic Safety
Tony Kasella, Department of Transportation
Lt. Andrew Martinek, Minnesota State Patrol

MN Crash Data: January - December 31, 2024*

**Please note: Crash reports are continually being submitted to the database from which these results were calculated. Therefore, these results may continue to change depending on the search criteria used.*

Source: <https://mncrash.state.mn.us/>

***Source: MN Office of Traffic Safety*



478 Total Fatalities**



2.3K Work Zone Crashes



4.9K Commercial Vehicle Crashes



23.7K Total Injured



46K Property Damage Crashes



63.6K Total Crashes

LOCAL NEWS:

Crash Responders Struck in Minnesota

In recent months, two separate incidents in Minnesota have highlighted the dangers that crash responders face on our roadways.

Douglas County Deputy Injured After Squad Car Hit at Crash Scene

On November 24, a Douglas County Sheriff's Deputy was seriously injured when a vehicle struck his parked squad car while responding to a crash on I-94. The deputy, who was wearing his seatbelt, was transported to Alomere Health along with the other driver. Authorities urge drivers to slow down and remain cautious, especially in winter conditions.

[Read the full story](#)

St. Cloud Tow Truck Driver Severely Injured After Being Struck

On January 13, a St. Cloud tow truck driver suffered severe injuries after being hit by a vehicle while assisting a car in a ditch. The driver who struck him admitted to consuming alcohol and had a blood alcohol content of .183—more than twice the legal limit. The victim faces a long road to recovery.

[Read more here](#)

These incidents serve as reminders of the risks responders face daily.



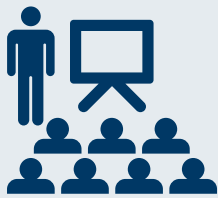
CHICAGO TOW TRUCK DRIVER
KILLED IN CRASH IN WISCONSIN

ACROSS THE NATION:

On December 24, 40-year-old Hussain Farhat, a Chicago tow truck driver, was struck and killed while loading a disabled vehicle on the shoulder of I-94 in Waukesha County, Wisconsin. The driver of a blue minivan fled the scene but later turned himself in. He now faces a felony charge for Hit & Run Causing Death. Authorities continue to investigate the crash.

[Read the full story here](#)

This tragic loss is a stark reminder of the risks responders face daily. Situational awareness, proper scene positioning, and consistent communication remain critical to staying safe on the job. Stay vigilant, watch for hazards, and look out for each other.



Join the MnTIM Team at your regional TZD Workshop!

Join the MnTIM Team at your regional TZD Workshop for a quick overview of Minnesota's Traffic Incident Management efforts. Learn how we're working to improve responder safety, reduce traffic delays, and enhance coordination at crash scenes.

[Click here to sign up for your regional workshop!](#)

TIM COALITION RECAP

Since the last newsletter, TIM coalitions have held several key meetings. In September, St. Louis County hosted a meeting, followed by Dakota County in November. Isanti County met in January, and in mid-February, Chisago and Washington counties held meetings, with Ramsey County meeting later that month.

Most recently, Dakota County hosted a meeting on March 20, and the Lakes Area (Western Hennepin County) will meet on [March 27](#). These meetings are essential for reviewing incidents, sharing best practices, and strengthening collaboration.

If you'd like to get involved in future coalition efforts, reach out!

MNTIM TEAM ENGAGES AT CONFERENCES

In October 2024, the MnTIM team had a successful exhibit at the Minnesota State Fire Chiefs Association (MSFCA) conference, followed by a strong presence at the Arrowhead EMS Association Conference & Expo in January 2025.

It was a great opportunity to connect with attendees, share insights, and engage in meaningful conversations.

Thank you to everyone who stopped by our table – we look forward to continuing these valuable connections!

Lakes Area Emergency Management: Enhancing Traffic Incident Response with the TIM Trailer in Western Hennepin County

By Rick Denneson, Maple Plain Fire Chief

In western Hennepin County, several cities have been meeting quarterly for years as part of a collaborative group known as the "Lakes Area Emergency Management" alliance. This partnership was formed to bring together police, fire, public works, and emergency managers in an effort to prepare for not if, but when, a natural disaster or other emergency arises. The group focuses on emergency management planning, training, and exercises in coordination with Hennepin County Emergency Management.

Over time, the group identified a critical need for improved traffic incident management. These cities were often responding to severe crashes, particularly along the Highway 12 corridor stretching from Wayzata to the Hennepin/Wright County line in Independence. These crashes would frequently result in road closures for hours due to investigations and reconstruction efforts.

Many of these incidents occurred late in the evening, during hours when public works and road maintenance crews were off-duty. The cities relied heavily on their paid-on-call fire departments for traffic control assistance, but the need for more comprehensive support was evident.

Through funding and cooperation with Hennepin County Emergency Management, the group developed a "Traffic Incident Management" (TIM) trailer. This trailer is equipped with foldable road signs featuring changeable placards to communicate a variety of messages, including "Crash Ahead," "Road Closed," "Detour," "Fire," and other emergency alerts. Additionally, the trailer contains cones, portable barricades, and sandbags to secure the signs and enhance traffic control.

The TIM trailer is stored at the West Hennepin Police Department, where it is accessible to all the cities within the Lakes Area. Any police officer, CSO, firefighter, or public works personnel (when on duty) can retrieve the trailer at any time, day or night, to deploy the signs, cones, and barricades as needed. In the spirit of mutual aid, if a city facing an emergency is unable to retrieve the trailer, surrounding cities are ready to respond and assist with the deployment.

Over the years, the TIM trailer has been used multiple times during house fires, car crashes, natural disasters, and other emergencies that required road closures. The equipment inside the trailer helps create a safer working environment for responders by giving motorists advanced warning of an incident and providing tools to effectively close roadways or delineate lanes where responders are operating.

In addition to the TIM trailer, the Maple Plain Fire Department also has a water tender/tanker truck that was built about five years ago. As part of the build, a changeable message board was installed on top of the truck. This vehicle serves as a blocker and early warning system during traffic incidents. The message board allows responders to display important alerts, such as "Crash Ahead" or "Slow Down," to warn approaching drivers of potential hazards. This added layer of communication and protection helps ensure the safety of both responders and motorists, further enhancing the department's ability to manage roadway incidents effectively.

This is just one example of how communities in western Hennepin County have come together to ensure that roadway incident responders have the tools they need to stay safe while managing emergency situations.



EXCITING COLLABORATION: FILMING THE NEW 'SCENE SAFE' TRAINING VIDEO

On March 6, 2025, a dedicated group of Traffic Incident Management (TIM) advocates gathered near Cologne, Minnesota, to film segments for the updated *Scene Safe* training video. Despite concerns about a significant winter storm that brought nearly a foot of snow to areas near the metro, MnDOT confirmed mid-afternoon the day prior that the selected road closure for filming could proceed. The following morning, the skies cleared, providing a beautiful backdrop for the shoot.

Over three productive hours, key TIM tactics were staged and captured on film. The footage will enhance not only the *Scene Safe* training video but also serve as valuable educational material for the Department of Public Safety's communications initiatives, including Crash Responder Safety Week. We eagerly anticipate sharing the final product in upcoming newsletter editions.

A huge thank you to all agencies that assisted: Cologne Fire Department, Ridgeview Ambulance, Colony Plaza Towing, Carver County Sheriff's Office, MnDOT, John McClellan, Office of Traffic Safety (OTS), DPS Office of Communications, Minnesota State Patrol (MSP), HDR Consulting, Inc., and Rick Denneson, Maple Plain Fire Chief.

Stay tuned for more updates, and thank you for your commitment to keeping our roadways safe!

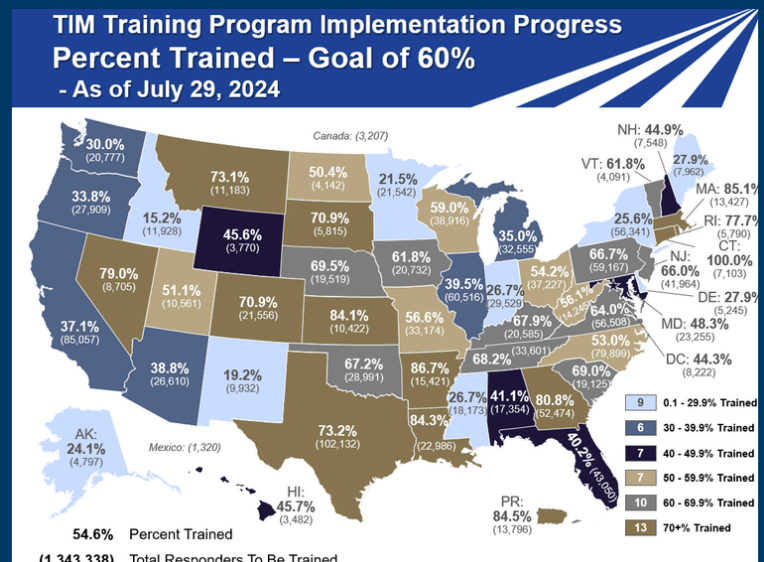


Thank you to John McClellan for the photos!



NATIONWIDE TRAINING - FHWA

Here are the latest national training maps from FHWA illustrating the percentage of responders in Minnesota who have completed nationally accredited TIM training. Minnesota saw an increase from 19.5% in December 2023 to 21.5% in July 2024 of its responders trained in TIM.



The Importance of High-Visibility Vests in Traffic Incident Management

In Traffic Incident Management (TIM), visibility is critical for safety. High-visibility vests with reflective materials help responders stand out, reducing risks both day and night, whether in urban or rural areas.

Why It Matters

The FHWA mandates ANSI/ISEA 107-2020 Class 2 or 3 apparel for responders. Bright colors enhance visibility during the day, while reflective materials are crucial at night, helping responders be seen from a safe distance.

Role-Specific Requirements

- **EMS:** ANSI Class 2 or 3 vests
- **Firefighters:** Required unless fire suppression activities prevent use
- **Law Enforcement:** Compliant vests required, with exceptions for tactical operations
- **Tow Operators:** Must wear ANSI Class 3 vests at all times

Maintaining High-Visibility Gear

Daily use vests should be replaced every 6 months. For occasional wear, replace after 3 years or when they're damaged or no longer visible from 1,000 feet.

Class 2



Class 3



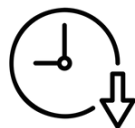
Wearing high-visibility gear saves lives—ensure your gear is up to standard and well-maintained for safety.



Reduce responder exposure



Reduce secondary crashes



Reduce incident clearance time



Reduce travel delay



DEPARTMENT OF
PUBLIC SAFETY



DEPARTMENT OF
TRANSPORTATION

Traffic incident management, or TIM, is a coordinated effort by all responders to accommodate their safety, victims' safety, incoming traffic's safety, and overall mobility.

Responders include those working in communications, emergency medical services, fire and rescue, law enforcement, towing and recovery, and transportation and public works.

Contact:



trafficincidentmanagement.dot@state.mn.us



minnesotatzd.org/tim



[Department of Public Safety](#)



WEST HENNEPIN PUBLIC SAFETY

2024 ANNUAL REPORT

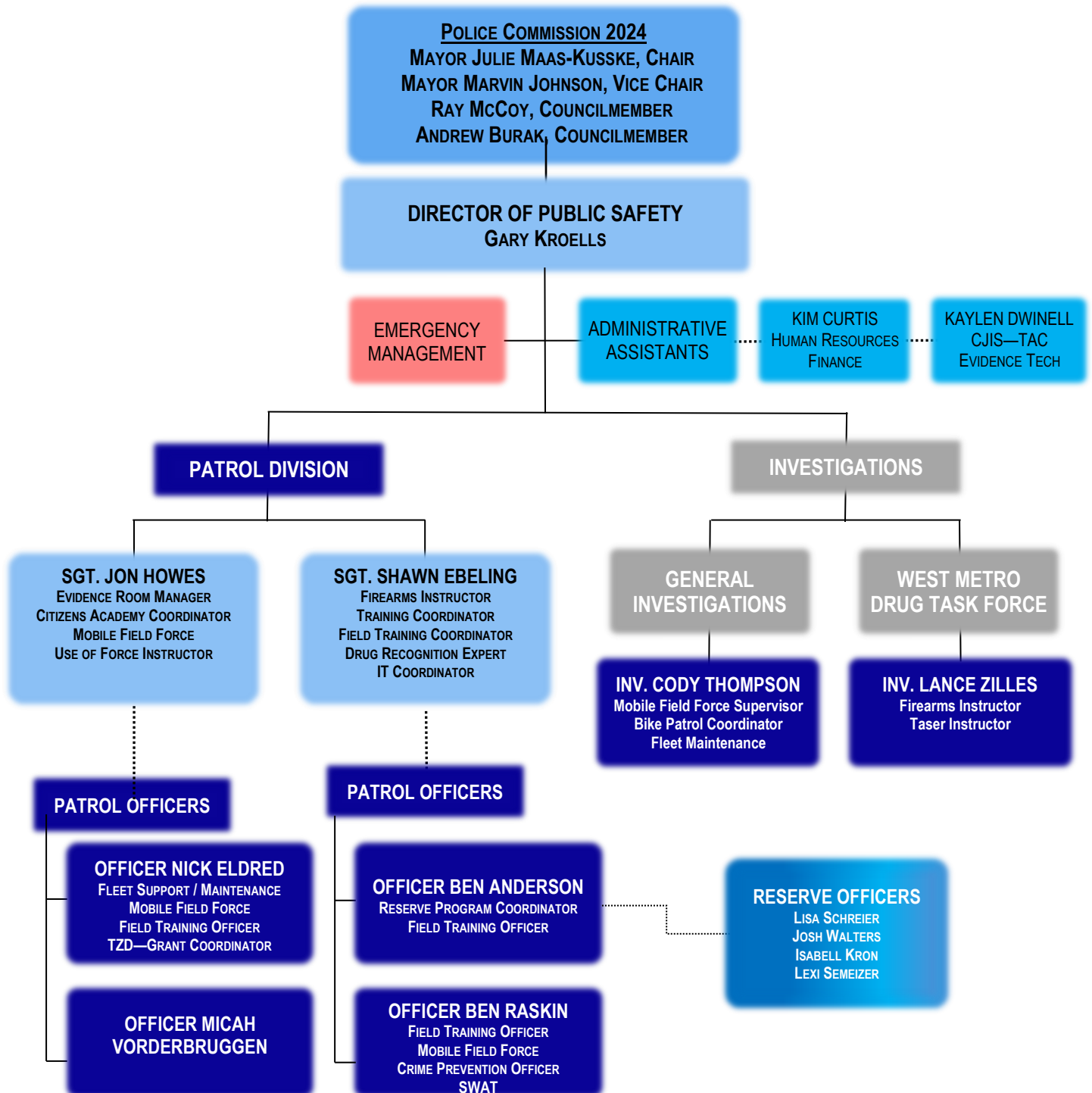


MISSION:

To protect and serve the citizens of Maple Plain and Independence in a professional and compassionate manner.



WEST HENNEPIN PUBLIC SAFETY



Serving our Community proudly with our core values:

Honor Courage Common Sense Respect & Dignity Loyalty Fairness Trust



WEST HENNEPIN PUBLIC SAFETY



TABLE OF CONTENTS



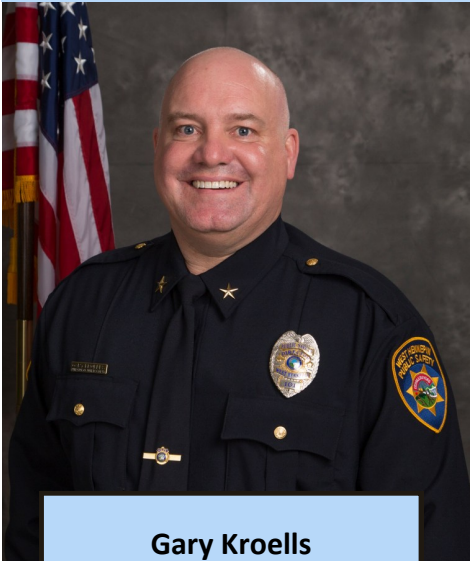
Organizational Chart	2
Director's Message, Director Gary Kroells	4
Law Enforcement Training, Sgt. Jon Howes	5
Highway 12 Safety Coalition, Director Gary Kroells.....	6
Traffic Enforcement, Sgt. Jon Howes	7
Investigator's Report—Cases of Interest, Investigator Cody Thompson.....	8-11
Reserve Officer Program and View Santa, Officer Ben Anderson	12-14
Administrative and Records Division, Kim Curtis & Kaylen Dwinell	15
Crime Prevention, Officer Ben Raskin	16
Community Programs—Night to Unite, Officer Ben Raskin	17
Community Programs—Citizens Police Academy, Sgt. Jon Howes	18-19
Events of the Year	20
Promotions and New Employees	21
Use of Force, Sgt. Shawn Ebeling & Officer Lance Zilles	22-23
West Metro Drug Task Force (WMDTF), Officer Lance Zilles.....	24-25
Mobile Field Force, Officers Cody Thompson, Ben Raskin, & Nick Eldred	26
Lake Minnetonka SWAT Team, Officer Ben Raskin	27
2024 Budget and Activity Reports.....	28-31
Farewell—Sergeant Rick Denneson	32



WEST HENNEPIN PUBLIC SAFETY



DIRECTOR'S MESSAGE



Gary Kroells
Director of Public Safety

I present the 2024 Annual Report for the West Hennepin Public Safety Department with mixed emotions. As I prepare this final report, I reflect on nearly three decades of dedicated service to the citizens of Maple Plain and Independence. Serving as your Director, Sergeant, and patrol officer over the past 29 years has been one of the greatest honors of my life.

This report not only highlights the outstanding accomplishments of our department over the past year but also serves as a farewell message as I prepare to retire in the spring of 2025. I am immensely proud of the exemplary work our men and women in blue perform daily. Their professionalism, commitment, and unwavering determination continue to uphold the highest public safety standards for our communities.

I want to take this opportunity to extend my deepest gratitude to the citizens of Maple Plain and Independence. Your ongoing support, respect, and active participation in our shared mission have been the cornerstone of our success. Every call answered, every life safeguarded, and every community initiative

implemented has been driven by the positive relationships we have cultivated over the years.

I must also recognize Mayor Marvin Johnson, whose 45 years of dedicated service as both the Mayor of Independence and as a West Hennepin Police Commissioner have been instrumental in shaping an exceptional work environment within our department. His unwavering commitment to excellence and his sound policy decisions have improved our internal operations and elevated the overall quality of public safety services in our community.

Moreover, the continued support from the Maple Plain and Independence City Councils has been invaluable. The collaborative efforts between our department, local government, and the citizens we serve have built a strong foundation for safety and trust that will endure long after my retirement.

As I submit this final report, I am grateful for the experiences I have had and the relationships I have built over the years. I am confident that our department will continue to excel in providing the highest quality police services. The legacy of teamwork, professionalism, and community commitment will undoubtedly guide the department in the future.

Thank you for allowing me the honor of serving as your Director of Public Safety. It has indeed been a privilege to contribute to the well-being and safety of Maple Plain and Independence. I look forward to witnessing the continued progress and success of the West Hennepin Public Safety Department as it embarks on its next chapter.



Mayor Emeritus Marvin Johnson and Chief Gary Kroells at the mayor's retirement celebration



WEST HENNEPIN PUBLIC SAFETY



LAW ENFORCEMENT TRAINING

West Hennepin Public Safety (WHPS) is dedicated to maintaining the highest standards in law enforcement training and professional development. We utilize PATROL (Peace Officer Accredited Training Online) courses to ensure that each officer meets and significantly exceeds the training requirements set by the Minnesota Police Officers Standards and Training (POST) Board. Our rigorous live-fire training regimen includes four annual sessions for each officer, further demonstrating our commitment to training.



WHPS officers actively engage in PATROL courses, using this online platform to earn up to 60 credits annually across various essential topics. These courses are tailored to align with Minnesota's legal standards and case law, equipping our officers with the knowledge and skills needed to navigate the complexities of modern law enforcement effectively. The convenience and flexibility of PATROL's online learning environment have been crucial in maintaining a highly trained and responsive force.



Sergeant Jon Howes
Patrol Sergeant

During each three-year licensure cycle, WHPS officers exceed the POST-required 48 hours of continuing education, including a minimum of 16 POST-approved credits in specific categories such as crisis intervention, mental illness crisis, conflict management and mediation, diversity and cultural differences, autism, and crimes motivated by bias.

A cornerstone of our training program is the emphasis on practical, hands-on experience. In 2024, WHPS officers attended several training sessions focused on firearm proficiency, taser use, 40 MM less-lethal munitions, and other less-lethal options. WHPS collaborated with multiple local agencies to participate in scenario-based dynamic situation training. Additionally, WHPS held an MN POST Board-accredited Use of Force training day that emphasized de-escalation tactics, officer safety procedures, and the effective use of all available tools on the officer's belt. This training consisted of instruction, demonstrations, and real-life scenarios. Our officers also attended various training sessions hosted by outside agencies.

Overall, 2024 was an excellent year for training at WHPS, and we look forward to expanding our training initiatives in 2025!



WEST HENNEPIN PUBLIC SAFETY



HIGHWAY 12 SAFETY COALITION



Gary Kroells
Director of Public Safety

Since its formation in 2014, the Highway 12 Safety Coalition has been dedicated to improving roadway safety. Over 11 years, we've made significant progress by focusing on four guiding principles: Enforcement, Engineering, Education, and Emergency Medical Services.

Major Accomplishments:

- ♦ **Enforcement:** Strengthened traffic law enforcement has improved driver behavior and reduced incidents on Highway 12 through increased patrol visibility and targeted initiatives.
- ♦ **Engineering:** Collaborations with local agencies and MnDOT have led to key safety enhancements at County Road 92 and County Road 90, setting the stage for further changes and improvements along Highway 12.



♦ **Education.** We launched public awareness campaigns and driver education programs to inform citizens about safe driving practices, empowering responsible road decisions.

♦ **Emergency Medical Services:** Our coalition has optimized emergency medical services along Highway 12, ensuring prompt response through upgraded protocols and coordinated efforts.

While we've accomplished much, critical safety improvements are still needed between Delano and Maple Plain in the City of Independence. MnDOT is developing a final construction plan for Highway 12, which requires the resolution of environmental concerns and funding.

We urge our community and elected officials to remain engaged in this important effort. Your support is vital for enhancing Highway 12's safety and ensuring a secure roadway for all travelers. Together, we can secure an even safer future on Highway 12. Thank you for your commitment to roadway safety.



Groundbreaking ceremony for improvements on Highway 12



Mayor Holly Schrupp (Delano), Mayor Emeritus Marvin Johnson (Independence), Chief Gary Kroells, Mayor Julie Maas-Kusske (Maple Plain), Mayor Brad Spencer (Independence)



WEST HENNEPIN PUBLIC SAFETY



TRAFFIC ENFORCEMENT

Since its inception in 1979, traffic enforcement has been one of West Hennepin Public Safety's (WHPS) top priorities, a vision established by Maple Plain and Independence residents. In 2024, WHPS officers conducted over 1,500 traffic stops and responded to numerous property damage and personal injury crashes.

Our department has received a traffic safety grant each year since 1995. Initially called "Safe & Sober," the grant program was rebranded "Towards Zero Deaths" (TZD) in 2003. Funded federally and administered by the State of Minnesota, the Safe & Sober/TZD program provides WHPS with additional resources to deploy officers outside their regular shifts to remove impaired drivers from the road. As a result of these efforts, Minnesota recorded a historic low of 364 traffic-related deaths in 2020.



Sergeant Jon Howes
Patrol Sergeant

We firmly believe that education is essential to public safety. WHPS has been instrumental in providing traffic safety presentations to students at Delano and Orono High Schools. Since 1999, our Citizens Academy has included specialized classes on traffic enforcement and DWI enforcement, focusing on impaired driving and traffic safety. We also use social media platforms to share traffic safety reminders and highlight our enforcement activities.

To support our efforts, we maintain state-of-the-art traffic enforcement and safety equipment, including Dual Stalker DSR radar units in each patrol vehicle, a Pro Laser Lidar speed measuring device, and three portable speed signs that we rotate through neighborhoods. These portable signs help us monitor speed and target enforcement during times when residents raise concerns about traffic issues, collecting valuable data related to vehicle speeds.

WHPS has consistently been recognized as a leader in traffic enforcement, not only for our on-street efforts but also for our collaboration with local, regional, and state agencies, such as the Highway 12 Safety Coalition, the TZD program, the Office of Traffic Safety, and the Minnesota Department of Public Safety. WHPS officers look forward to continuing our excellence in traffic enforcement and education in 2025.





WEST HENNEPIN PUBLIC SAFETY



INVESTIGATOR'S REPORT—CASES OF INTEREST

West Hennepin Public Safety (WHPS) regards the investigator position as a critical element of its officers' professional development. To foster this growth, WHPS implements a rotation system that allows experienced patrol officers to serve in the investigator role for two to three years.

Officer Cody Thompson commenced his assignment in the investigations unit in July 2023. He has been employed with WHPS since February 2017 and has held a peace officer license since 2006. During his initial year and a half as an investigator, Investigator Thompson has effectively managed a wide range of cases, including internet and telephone scams, thefts, adult and child protection reports, domestic assaults, Criminal Sexual Conduct (CSC) cases, and burglaries.



Officer Cody Thompson
Investigator

As an investigator, Officer Thompson is responsible for reviewing, following up on, and submitting criminal cases for prosecution to the Hennepin County Attorney's Office and the Maple Plain/Independence City Attorney. Furthermore, he has assisted in processing hundreds of reports and cases initiated by patrol officers, thereby enhancing the overall effectiveness of WHPS's law enforcement efforts.



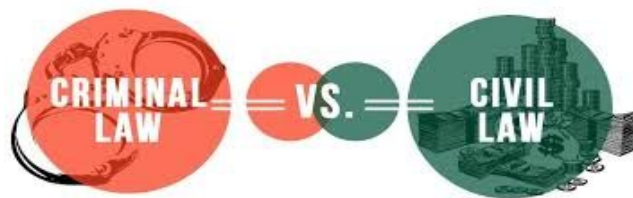


WEST HENNEPIN PUBLIC SAFETY



INVESTIGATOR'S REPORT—CASES OF INTEREST

In February 2024, a resident of Maple Plain contacted WHPS to report that an estate sales manager had failed to uphold a contract to manage the sale of their recently deceased mother's property. Typically, cases like these are classified as "civil" matters, which law enforcement cannot enforce since they involve a binding contract. Investigator Thompson took the time to get all the facts of this case before making a decision. During the investigation, he discovered several similar reports of "civil" complaints with the same estate sale manager in neighboring jurisdictions and several unfavorable online reviews that made similar claims. In this case, funds and potential property were missing from the deceased's estate. Investigator Thompson established a pattern linking the other cases and charged the estate sales manager with Felony Theft By Swindle.



In March 2024, a resident of Independence contacted WHPS regarding a purchase made through Facebook Marketplace. The victim had paid for two Spypoint Trail Cameras from a seller in Iowa. After the payment was made via Venmo, the victim and seller communicated back and forth. However, the items never arrived, and the seller blocked the victim after he followed up on the order. Investigator Thompson executed a search warrant on the seller's Venmo account records, which confirmed the transaction. As a result, the seller was charged with Misdemeanor Theft by Swindle.





WEST HENNEPIN PUBLIC SAFETY



INVESTIGATOR'S REPORT—CASES OF INTEREST

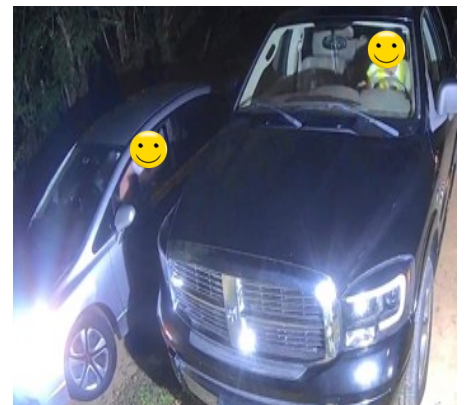
In July 2024, Investigator Thompson began an investigation into a case of financial exploitation involving a vulnerable adult. The individual, a resident of Independence, had enlisted the help of a family member to attend medical appointments and to purchase groceries and other household necessities.

After a thorough five-month investigation, Investigator Thompson discovered that the family member had reimbursed themselves for amounts that exceeded the actual costs of the items purchased. Additionally, the family member divided a bank certificate of deposit (CD) account into two separate CDs and changed the beneficiary designation to their spouse without the victim's consent. The financial impact of this case exceeds \$100,000. Prosecution of this matter is being handled by the Complex Crimes Unit of the Hennepin County Attorney's Office.

In September 2024, officers from West Hennepin Public Safety (WHPS) and the Wayzata Police Department (PD) were dispatched to investigate a motor vehicle that had been reported stolen from a residence in Watertown, located in Carver County. Initially, the officers were unable to locate the stolen vehicle. However, shortly afterward, Wayzata PD discovered the unoccupied vehicle in Wayzata. Attached to this vehicle was an enclosed trailer, which the owner later confirmed had been stolen from a business in Maple Plain.

The victim from Watertown provided video evidence and images showing the suspect arriving with a female passenger in a silver vehicle. The license plate of this vehicle was not visible before the theft of the second motor vehicle. By utilizing data from our License Plate Reader (LPR) system and establishing a timeline, we successfully located video of both the stolen vehicle and the silver passenger vehicle. This process revealed the license plate number, which helped in identifying the suspects.

Furthermore, a search warrant was executed to obtain phone records, which confirmed the male suspect's presence at both the location of the stolen motor vehicle and the trailer, as well as the recovery sites. The phone records also indicated frequent communication between the male suspect and the female passenger, suggesting her involvement in the criminal activity. The Hennepin County and Carver County Attorneys' Offices have formally charged both suspects in these cases.





WEST HENNEPIN PUBLIC SAFETY



INVESTIGATOR'S REPORT—COMMON SCAMS

West Hennepin Public Safety would like to remind its citizens about recurring scams. Below is a list of the most common ones.

Social Security or Identity Theft Scams: You receive an unexpected phone call or unsolicited email about a “problem” with your Social Security number, account, or benefits that you need to resolve immediately, or you will face arrest or other legal action. The scammer says you have to make a payment to receive assistance for an identity theft issue or in exchange for a Social Security benefit increase; this is a scam!

Family Emergency Scam: You receive an unexpected phone call or unsolicited email from an individual claiming to be a lawyer, law enforcement officer, hospital employee, or possibly even a family member—the individual requests financial help or information to help the individual out. Most of the time, they request financial help by wire transfer or gift cards. Contact the family member named by the suspect directly before providing any information or financial assistance.

Amazon Scam: You may receive an unsolicited call from someone stating they are a member of Amazon Customer Service. They may say your account is frozen and you need to purchase Amazon.com or other branded gift cards and ask you to provide the claim codes over the phone to remove the freeze on your account. Amazon will never call you to ask you to purchase gift cards to unlock your account or provide sensitive personal information like your Social Security number, tax ID, bank account number, or credit card information.

What can you do to protect yourself? Hang up and report it to the Social Security Office of the Inspector General online at <https://oig.ssa.gov>. Only provide personal or financial information to *verified* businesses or persons over the phone. Report suspicious phone calls to your law enforcement agency or file a complaint with the Federal Trade Commission (FTC) at <https://www.ftc.gov>. It's also a good idea to monitor your credit reports. Federal law gives you the right to get a free copy of your credit report every 12 months from each of the three nationwide credit bureaus. In addition, the three bureaus have permanently extended a program that lets you check your credit report from each once a week for free at AnnualCreditReport.com.





WEST HENNEPIN PUBLIC SAFETY



RESERVE OFFICER PROGRAM



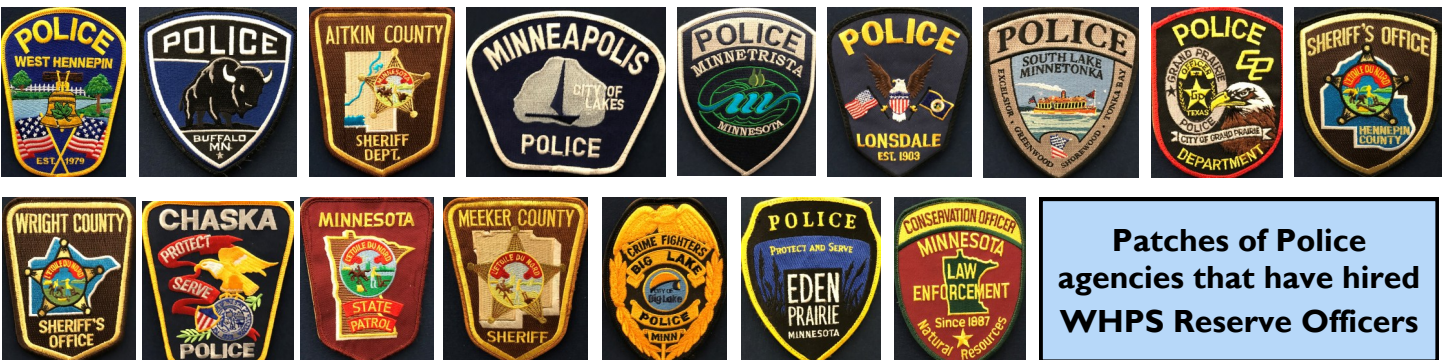
Officer Ben Anderson
Reserve Coordinator

The West Hennepin Public Safety (WHPS) Reserve Officer Program had another successful year in 2024. The reserve officers supported our communities by riding alongside regular officers and assisting at community events, contributing 1,013.5 hours to WHPS and, in turn, to Maple Plain and Independence. This commitment represents a notable contribution to our communities, valued at \$33,942 based on a modest rate of \$33.49 per hour (the national figure for 2024), and was achieved at a minimal cost to the taxpayers.

Our reserve officers come from diverse professional and personal backgrounds. Some work in non-law enforcement careers, others are pursuing education to become law enforcement officers, and some are retired from their previous occupations. What unites all of them is their shared dedication to serving the community. We encourage any citizen interested in volunteering their time to consider becoming a WHPS reserve officer. We provide training and

uniforms, and you will have the opportunity to work with some of the most remarkable people in the world. Serving as a police reserve is more than just a volunteer opportunity; it's a chance to grow, learn, and make a tangible impact in your community. You will acquire valuable skills, knowledge, and experiences that will benefit you personally and professionally.

2024 marked my 11th and final year leading the WHPS Reserve Officers. It has been one of the highlights of my career. I am grateful for the opportunity to lead and mentor many incredible individuals over the years. WHPS is fortunate to have such dedicated volunteers on our team. I cannot thank each of them enough for their commitment and for being a part of our journey.





WEST HENNEPIN PUBLIC SAFETY



RESERVE OFFICERS IN ACTION



**WHPS Reserves honoring the
lives of Burnsville Heroes:**

**Officer Matthew Ruge
Officer Paul Elmstrand
Firefighter/Paramedic
Adam Finseth**

**Officer Thompson conducting
ebike training for the reserves**



**Reserve Officers Semeizer and Schreier
working a detail at the Polo Classic**



WEST HENNEPIN PUBLIC SAFETY



VIEW SANTA 2024



Kneeling: the Grinch (Officer Eldred)
Standing, L to R: Reserve Semeizer,
Reserve Walters, Reserve Schreier,
Officer Vorderbruggen, Sergeant Ebeling, Santa,
Chief Kroells, Officer Anderson,
Officer Thompson, Sergeant Howes

View Santa 2024 took place on a warm Saturday in December, celebrating its 44th year with West Hennepin Public Safety officers and reserves! Santa had a wonderful time visiting children of all ages at the Independence City Hall Atrium, and at the Veterans Memorial Park and Haven Homes in Maple Plain. Our incredible reserves gave the kids small treat bags along the way and they filled a trailer with food donations for local food shelves. A big thank you to all our generous citizens—your kindness truly makes a difference!



Chief Kroells and Reserve
Schreier dropping off food
and money donations at
WeCAN

“Maple Plain and Independence residents give generously to local food shelves each year,” stated Director Gary Kroells. “It was another exceptional year with many people coming out to see and talk with Santa in the relatively warm temperatures.” The police reserves collected 1,333 pounds of food, 22 personal care items, and \$1,102 in cash donations for the WeCAN organization!



WEST HENNEPIN PUBLIC SAFETY



ADMINISTRATIVE AND RECORDS DIVISION



**Administrative Assistant
Kim Curtis**

CONTACT US
1918 County Road 90
Maple Plain, MN

Office Hours:
Monday-Thursday
8 a.m.-4:30 p.m.
Friday
8 a.m. to 3 p.m.

(763) 479-0500

**For an emergency,
dial 911**



**Administrative Assistant
Kaylen Dwinell**

The Administrative and Records Division of West Hennepin Public Safety is comprised of two administrative assistants with individual responsibilities. Kim Curtis is the Administrative Assistant/bookkeeper, human resources (HR) & benefits coordinator, and recording secretary. Kaylen Dwinell is the Administrative Assistant/Terminal Agency Coordinator (TAC), NIBRS (National Incident-Based Reporting System) manager, and is the primary manager for the Records Division, which includes collecting and reporting data on crimes and submitting state-mandated records. Together, they provide a range of administrative and support services, including:

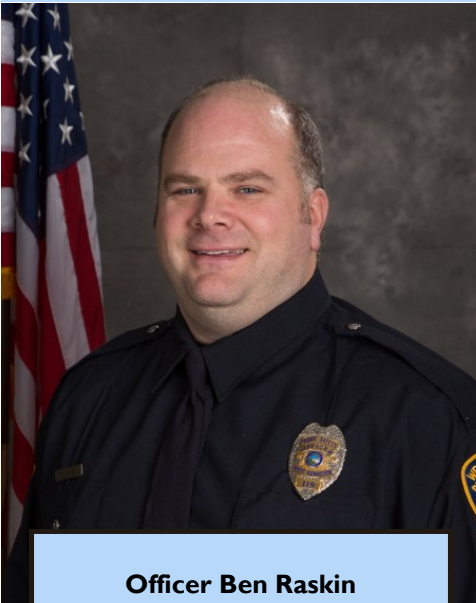
- Assist the public on the phone and at the front window with public data requests, issuing burn permits, permit to purchase applications, etc.
- Department bookkeeping: payroll, HR & benefits coordination, accounts payables/receivables, maintaining financial status reports, bank account maintenance & reconciliation.
- Maintaining employee training records.
- Process background checks for numerous licenses and permits
- Preparation of case files for criminal prosecution and court records management.
- State-certified for transmitting reports to the Bureau of Criminal Apprehension (BCA).
- Preparing and transmitting monthly crime, property, and arrest reports to the BCA.
- Writing weekly media reports and press releases for local newspapers.
- Maintaining records and reporting to the Office of the State Auditor for assets forfeiture programs.
- Compliance with OSHA reporting requirements.
- Storage, retrieval, and disposal of records; completing local background checks.
- Collect, process, disseminate, and maintain department records following Federal and State Data Practices laws and record retention requirements.
- Criminal History Records Management.
- Ensure compliance and lead annual audits.
- Linking criminal justice “suspense” records to the corresponding criminal history arrest records.



WEST HENNEPIN PUBLIC SAFETY



CRIME PREVENTION



Officer Ben Raskin
Crime Prevention Coordinator

West Hennepin Public Safety (WHPS) officers work extremely hard to prevent crime, but we can't do it alone.



We regularly receives tips from concerned citizens who may see something out of the ordinary or suspicious. We encourage you to call 911 while it is occurring so we can check it out. Some of the tips we receive lead to arrests, including drunk drivers, drug seizures, and damage to property crimes. Educating citizens with crime prevention information has assisted WHPS with making our area a better place to live, work, and play!

WHPS is committed to keeping Independence and Maple Plain informed and engaged. We use social media platforms such as Facebook, X (formerly Twitter), CodeRED, and Neighbors/Ring Public Safety apps to quickly share crime alerts, law enforcement events, classes, and important notifications. Stay connected with us and be part of our efforts to make Maple Plain and Independence a safer place.

WHPS successfully conducted the yearly alcohol and tobacco compliance checks, a crucial measure to ensure adherence to the law. We sent an underage decoy into alcohol and tobacco establishments within our jurisdiction, and we're pleased to report that all nine establishments passed the compliance checks!

In the coming year, we will again offer free alcohol and tobacco compliance training to the owners and employees of local establishments. We host two classes each calendar year at Independence City Hall: one in the spring and one in the winter.

If you have any questions, concerns, or comments, please contact the WHPS office during business hours.



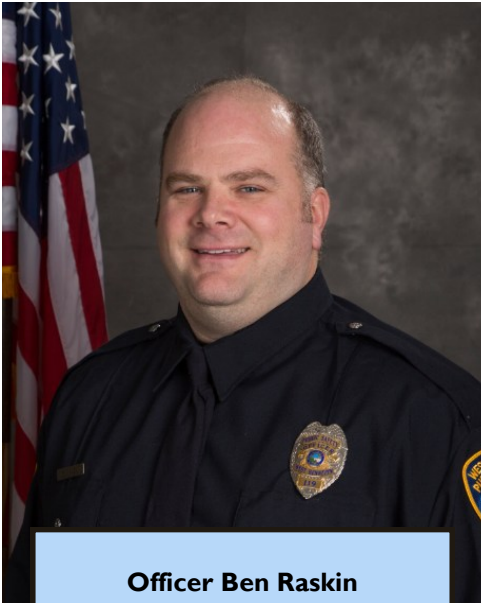
Officer Cody Thompson
Alcohol Compliance



WEST HENNEPIN PUBLIC SAFETY



COMMUNITY PROGRAMS—NIGHT TO UNITE



Officer Ben Raskin
Crime Prevention Coordinator

WHPS participated in the Night to Unite event on August 6th, 2024. Once again, we had perfect weather and an amazing turnout with our Maple Plain and Independence residents. Along with our public safety partner, Maple Plain Fire Department, we attended twelve parties! WHPS has been involved in the Night to Unite celebration since 2006.

Each year, we seek volunteers in Independence and Maple Plain to host neighborhood parties at their homes or street blocks. WHPS police officers, reserve officers, and Maple Plain firefighters enjoy participating in the event. If you would like to host a party in 2025, please get in touch with Officer Raskin or WHPS.

We look forward to gathering once again in 2025. Mark your calendars for Tuesday, August 5th.





WEST HENNEPIN PUBLIC SAFETY



COMMUNITY PROGRAMS—CITIZENS POLICE ACADEMY

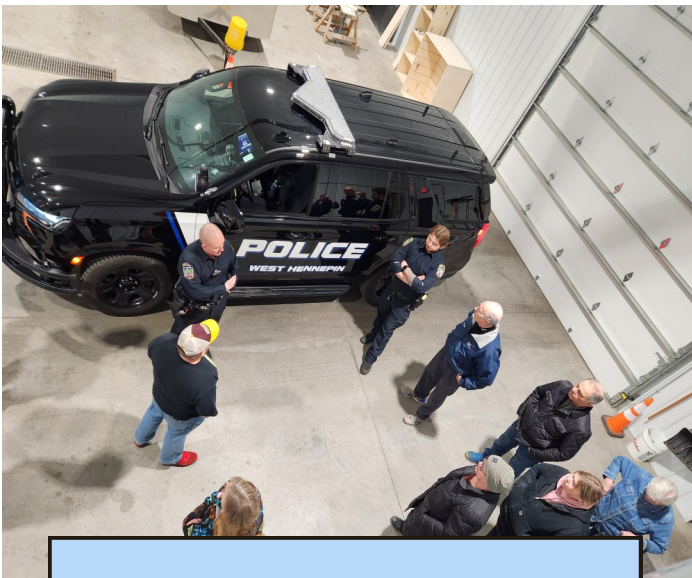
West Hennepin Citizens Police Academy

In the spring of 2024, the West Hennepin Public Safety Department (WHPSD) hosted its 23rd class of the Citizens Police Academy.

Fifteen citizens participated in the eight-week academy—three of whom were attending for the second time. These individuals either live or work in the surrounding communities and

attended sessions one night each week to learn about the WHPSD, its officers and reserves, and their duties.

Officers educated participants on various law enforcement topics, including the use of force, criminal investigations, narcotics enforcement, traffic and DWI enforcement, court proceedings, and the role of K-9 officers. Attendees also had the opportunity for hands-on training, such as simulating a traffic stop and interacting with a driver, and they visited the Hennepin County 911 Dispatch Center in Plymouth to listen to actual 911 calls.



Talking with officers about making traffic stops and the equipment in our patrol vehicles

The academy is a welcoming platform for all community members to meet and engage with many of the WHSPD officers and reserve officers. It provides a unique opportunity to gain an understanding of law enforcement roles through lectures, open discussions with officers, and interactive sessions. Nearly all the officers participate in teaching, ensuring a comprehensive learning experience.

The Citizens Academy is held annually at the WHSPD. If you are interested in attending, please get in touch with the office during business hours.



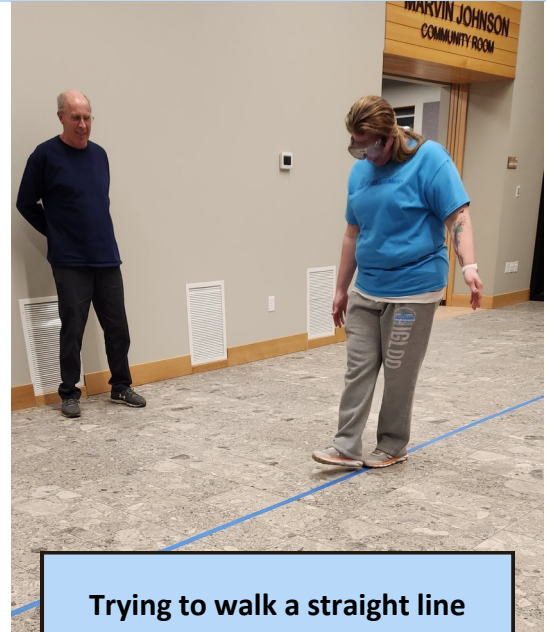
WEST HENNEPIN PUBLIC SAFETY



COMMUNITY PROGRAMS—CITIZENS POLICE ACADEMY



Experiencing the Firearms Training Simulator (FATS)



Trying to walk a straight line wearing Fatal Vision goggles



CLASS OF 2024



WEST HENNEPIN PUBLIC SAFETY



EVENTS OF THE YEAR 2024

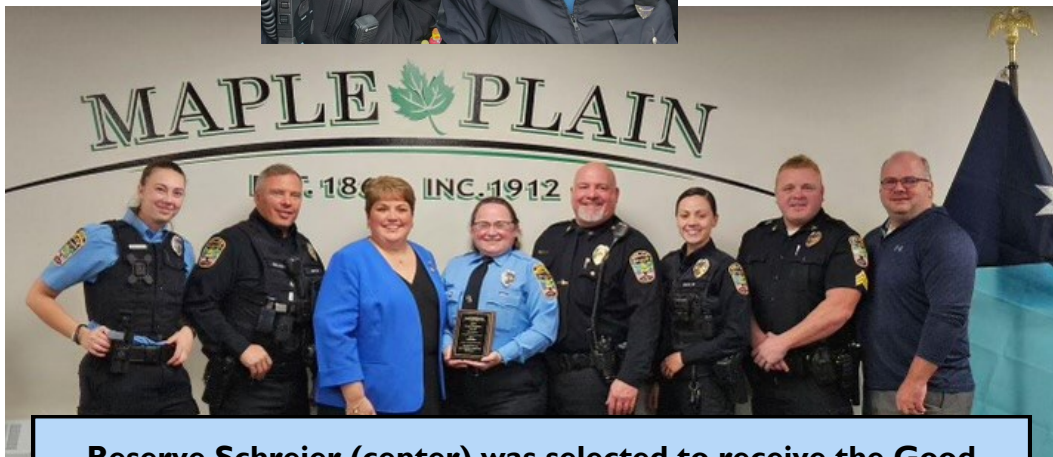
**Chief Kroells and Reserve Schreier at the
Maple Plain Fire Department Open House**



**Sergeant Howes, Reserve Schreier and
Chief Kroells with Toys for Tots
donations**



**Reserve officers at a
Trunk or Treat event**



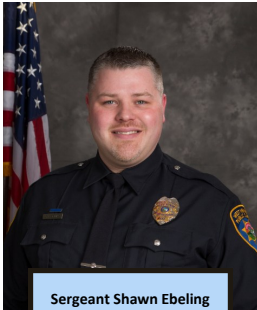
**Reserve Schreier (center) was selected to receive the Good
Neighbor Award given by the City of Maple Plain**



WEST HENNEPIN PUBLIC SAFETY



PROMOTIONS AND NEW EMPLOYEES

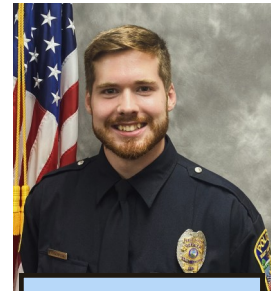


Sergeant Shawn Ebeling
Patrol Sergeant

Congratulations to Officer Shawn Ebeling, who was promoted to Patrol Sergeant at West Hennepin Public Safety on November 1, 2024. Sgt. Ebeling has been with West Hennepin Public Safety since March 2016 and has served as a patrol officer, Firearms and Use of Force instructor, Field Training Officer, and Drug Recognition Expert (DRE).

On August 8, 2024, Officer Micah Vorderbruggen was hired as a patrol officer with West Hennepin Public Safety. Prior to this appointment, Officer Vorderbruggen served as a reserve officer for over four years and held a position as a Community Service Officer for several months while completing his Law Enforcement degree at Hennepin Technical College. He looks forward to a rewarding career in Maple Plain and Independence.

Welcome, Officer Micah Vorderbruggen!



Officer Micah Vorderbruggen
Patrol Officer



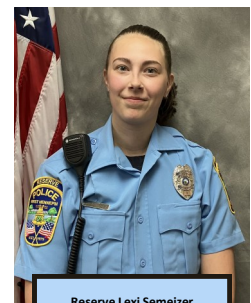
Officer Avery Freeman
Patrol Officer

In July 2024, the West Hennepin Public Safety Department received the Intensive Comprehensive Peace Officer Education and Training (ICPOET) Grant from the Minnesota Department of Public Safety. This grant is designed to support the recruitment and training efforts of law enforcement agencies in Minnesota. Avery Freeman was chosen as the department's ICPOET candidate, and he began his studies at Hennepin Technical College in October 2024 to pursue a law enforcement degree. After successfully completing the program in March 2025, Officer Freeman was promoted to police officer, further strengthening our team's ability to serve the community.

Welcome, Officer Avery Freeman!

Reserve Officer Lexi Semeizer joined the West Hennepin Public Safety Department on June 17, 2024. Reserve Semeizer grew up in Independence and is attending the University of Minnesota with the goal of becoming a licensed Officer with the Minnesota Department of Natural Resources.

Welcome, Reserve Officer Semeizer!



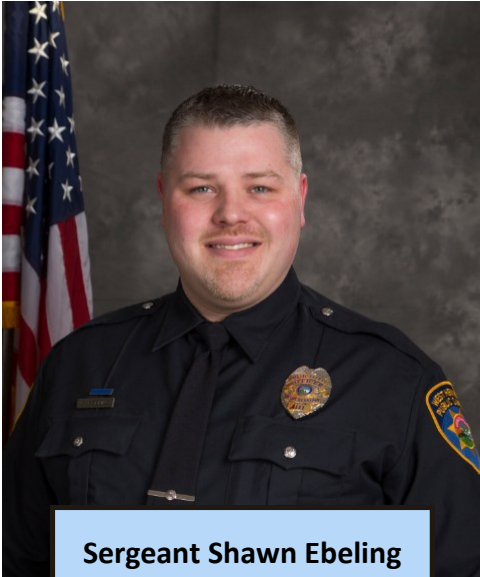
Reserve Lexi Semeizer
Reserve Officer



WEST HENNEPIN PUBLIC SAFETY



USE OF FORCE—FIREARMS TRAINING



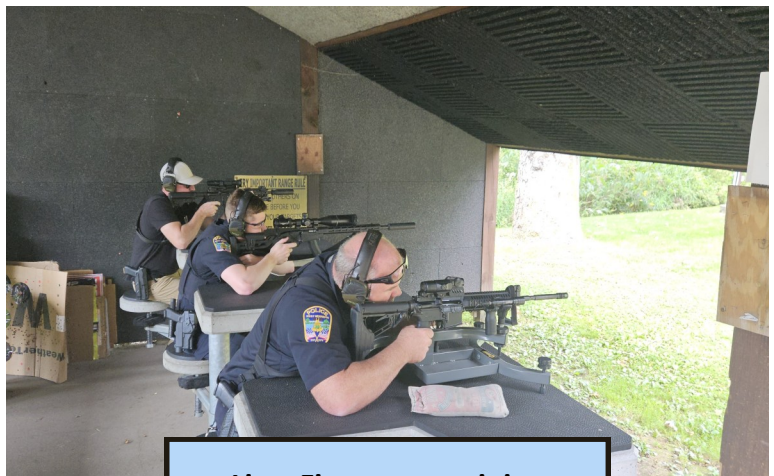
Sergeant Shawn Ebeling
Firearms Instructor

West Hennepin Public Safety (WHPS) is dedicated to ensuring that our officers receive the highest level of firearms and use-of-force training. This commitment is vital not only for the safety of our officers but also for the well-being of the communities we serve. Through comprehensive training programs, real-world scenario exercises, and ongoing evaluations, WHPS prepares its officers to respond effectively, responsibly, and professionally to the complex challenges of modern policing.

WHPS conducts firearms and use-of-force training sessions throughout the year, with at least four live-fire training sessions. These sessions focus on scenario-based training, enhancing officers' proficiency with their weapons and their ability to apply force appropriately in dynamic, real-life situations. In addition to live-fire exercises, officers undergo extensive annual training on use-of-force principles and the application of deadly force. This training is complemented by the "Peace officer Accredited TRaining OnLine" (PATROL) program in partnership with the

League of Minnesota Cities, which provides in-depth instruction on case law, legal considerations, and the practical application of use-of-force and de-escalation techniques. This ensures that our officers remain well-informed and legally sound in their decision-making.

In July and August 2024, WHPS officers participated in joint scenario training with the Corcoran and Medina Police Departments. This immersive experience challenged the officers with high-stakes scenarios that tested their critical thinking, tactical decision-making, and de-escalation skills. The training took place in an abandoned residence, with role players acting as suspects, victims, and bystanders. Officers engaged in realistic situations, including domestic disturbances that required verbal de-escalation and conflict resolution strategies. They faced subjects armed with weapons, compelling them to make rapid decisions under stress and to apply appropriate force while working as a team to resolve incidents safely. Additionally, scenarios involving individuals in mental health crises required officers to utilize communication skills, conduct threat assessments, and employ specialized resources to de-escalate situations and ensure the safety of all involved. By collaborating with neighboring agencies, officers gained valuable experience in multi-agency environments, enhancing their communication, coordination, and adaptability when responding to joint emergency situations.



Live-Fire range training

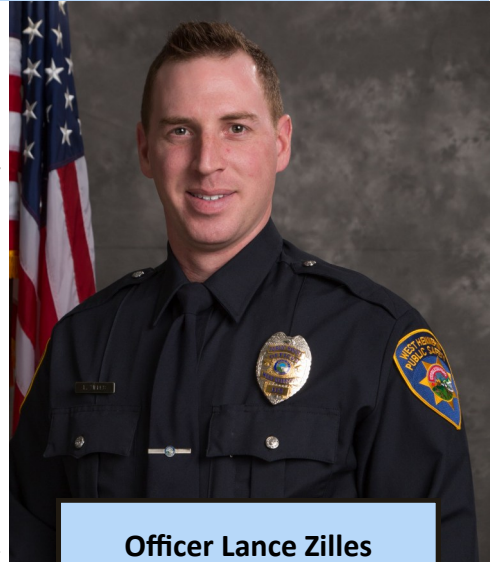


WEST HENNEPIN PUBLIC SAFETY

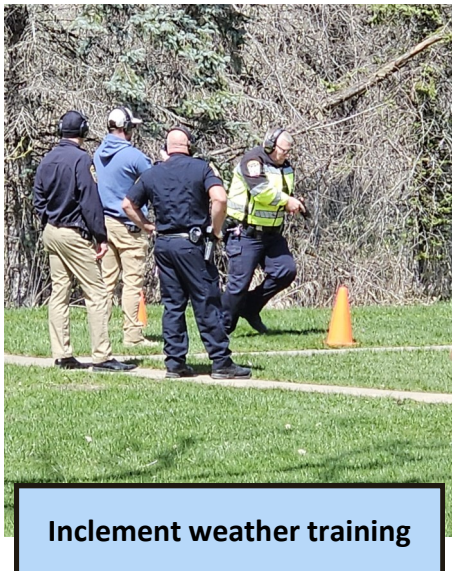


USE OF FORCE—FIREARMS TRAINING

WHPS equips its officers with a variety of use-of-force options to ensure safe, appropriate, and effective responses to different levels of resistance from subjects they encounter. Officers are issued handguns and rifles as primary lethal force options, along with chemical spray, an expandable baton, and a TASER™ for intermediate force applications. Patrol vehicles are equipped with a 40mm less-than-lethal launcher, allowing officers to deploy kinetic impact projectiles, pepper spray, or distraction devices. This tool enables officers to create distance and time when responding to volatile situations, minimizing the need for lethal force and facilitating safer resolutions.



Officer Lance Zilles
Firearms Instructor



Inclement weather training

WHPS also conducts an annual full-range training day focused on low-light and no-light scenarios, as well as inclement weather training, to ensure our officers are prepared for all operational conditions. Officers practice weapon handling, tactical movement, and engagement techniques under reduced visibility, improving their readiness for nighttime operations and adverse weather responses. Additionally, they train with protective equipment such as gas masks, ballistic shields, and body armor, ensuring they are ready for various challenging environments. These training exercises require officers to adapt their tools, tactics, and teamwork to ensure the safety of themselves and the public while minimizing injury risk.

WHPS continuously evaluates and enhances its training methods to improve officer readiness and public safety. In 2024, there was a heightened focus on stress-induced decision-making, crisis intervention techniques, de-escalation strategies, particularly in mental health-related incidents. Officers received training to identify behavioral health crises and to respond using effective communication and non-lethal interventions.

We would like to extend our gratitude to the Delano Sportsmen's Club for its continued support in providing access to its shooting range and facilities. Their partnership is invaluable in ensuring our officers receive consistent and high-quality training.

DELANOSPORTSMENSClub.COM



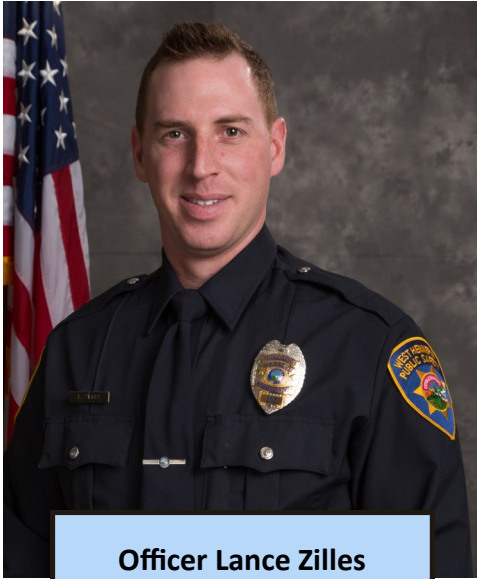
WHPS remains committed to maintaining and enhancing its firearms and use-of-force training programs. Our goal is to equip every officer with the knowledge, skills, and decision-making abilities necessary to serve our community with integrity, professionalism, and accountability. Through a culture of transparency, collaboration, and continuous learning, we reaffirm our commitment to excellence in public safety and responsible policing.



WEST HENNEPIN PUBLIC SAFETY



WEST METRO DRUG TASK FORCE (WMDTF)



Officer Lance Zilles
WMDTF Agent

The West Metro Drug Task Force (WMDTF) is a coalition created to combat narcotics in western Hennepin County and the Twin Cities metro area. Established in 2003, the founding agencies of the WMDTF include West Hennepin Public Safety, Hennepin County Sheriff's Office, Medina Police Department, Minnetrista Public Safety, and Orono Police Department.

In 2024, the WMDTF took a significant step forward by merging with the South West Hennepin Drug Task Force (SWHDTF) through a joint powers agreement. This strategic merger expanded the task force to include additional agencies: Eden Prairie Police Department, Edina Police Department, Hopkins Police Department, Minnetonka Police Department, and St. Louis Park Police Department.

The WMDTF is currently staffed by 14 detectives who are dedicated to addressing narcotics-related criminal activity. Each member agency contributes at least one officer, with four detectives assigned from the Hennepin County Sheriff's Office. The task force is led by two sergeants and one lieutenant from Hennepin County, who provide effective oversight of the detectives on a daily basis. Together, they are committed to making a tangible impact in the fight against drug trafficking and abuse in the region.



**Mayor Brad Spencer, Agent Zilles, Sheriff Dawanna Witt,
Chief Gary Kroells, Mayor Julie Maas-Kusske at the Drug
Task Force Luncheon**



WEST HENNEPIN PUBLIC SAFETY



WEST METRO DRUG TASK FORCE (WMDTF)

2024 was a year of significant impact for the West Metro Drug Task Force (WMDTF). The WMDTF executed 147 search warrants and 159 administrative warrants, resulting in 203 arrests, 137 state criminal charges, six federal indictments, over \$1,000,000 in cash confiscated, and 72 firearms seized. The search warrants executed resulted in the seizure of 81,041 grams of marijuana, 11,383 grams of cocaine, 7.27 grams of heroin, 67,428 grams of methamphetamine, 28,117 fentanyl pills, and 2,039 grams of fentanyl powder, making the Twin Cities metro area safer.

Highlighted cases where Detective Zilles was the case agent in charge include:

Summer 2024: A suspect was taken into custody leaving his apartment with a large 9mm handgun and narcotics in his possession. Task force agents executed a search warrant at his residence. As a result of the search warrant, detectives located 66.9 grams of cocaine, 2,500 grams of fentanyl (pill form), 928 grams of methamphetamine, another firearm, and a large quantity of U.S. currency.

Fall 2024: Task force agents executed a search warrant, and the suspect was in possession of approximately 55 pounds of methamphetamine, three kilograms of cocaine, and a large quantity of U.S. currency.





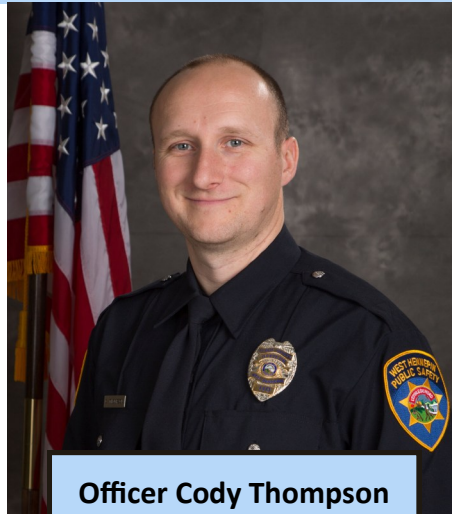
WEST HENNEPIN PUBLIC SAFETY



WEST COMMAND MOBILE FIELD FORCE



Officer Ben Raskin
Mobile Field Force



Officer Cody Thompson
Mobile Field Force



Officer Nick Eldred
Mobile Field Force

The West Command Mobile Field Force (WCMFF) is a specially trained unit equipped to respond to incidents within its member agencies when large crowds require oversight for public safety and the preservation of First Amendment rights, including peaceful demonstrations and protests. It consists of officers from 27 law enforcement agencies in suburban Hennepin County. This collaborative group is designed to quickly deploy highly trained personnel who work to preserve life, uphold public safety, protect property, and enhance the quality of life throughout Greater Hennepin County. Each member and the agencies they represent are dedicated to defending lawful protests and demonstrations, ensuring that these events remain peaceful and safe for everyone involved. Through this steadfast commitment, the WCMFF aims to respect individual rights while maintaining peace and security for all residents.



West Hennepin Public Safety has committed three officers to WCMFF Platoon 6: Officer Raskin, Officer Thompson, and Officer Eldred, who diligently serve on this specialized team.





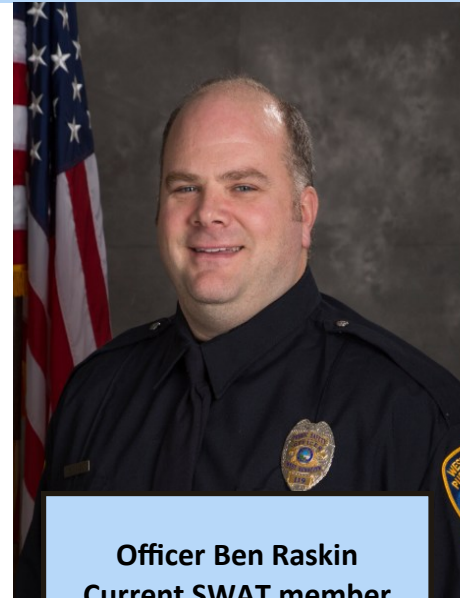
WEST HENNEPIN PUBLIC SAFETY



LAKE MINNETONKA SWAT TEAM

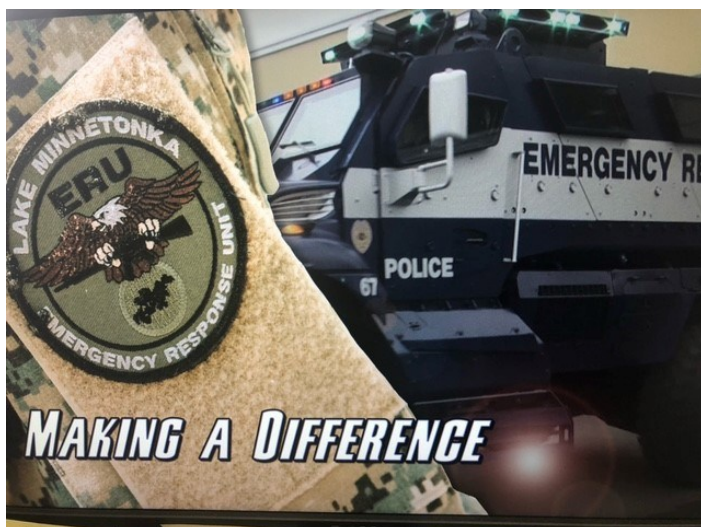
West Hennepin Public Safety (WHPS) is a member of the Lake Minnetonka Special Weapons and Tactics (SWAT) Team, which is a multi-agency SWAT team formed in 2008. The founding agencies include the West Hennepin Public Safety Department, the South Lake Minnetonka Police Department, the Orono Police Department, the Minnetrista Police Department, and the Wayzata Police Department. The team has a total of eighteen members, with WHPS holding two positions, one of which is vacant.

The SWAT Team trains regularly to learn new techniques, devices, tools, and tactics for handling high-risk situations. They also provide assistance to other SWAT teams under mutual aid agreements. WHPS is grateful to participate in a unit that could not be funded by a single department alone.



Officer Ben Raskin
Current SWAT member

The Lake Minnetonka SWAT Team participates in annual training at Camp Ripley, where numerous teams from across the state come together to practice techniques and tactics. The scenarios created during these sessions often involve multiple buildings and include ten or more actors, allowing teams to practice in environments where team security and scene safety are paramount. This training event has proven to be very successful.



The training can encompass a wide range of scenarios, including large-scale active shooter situations, crowd control during critical incidents, hostage rescues, and armored vehicle operations, among others. Such training is essential for preparing teams for large-scale incidents that many are unable to practice for during their monthly training sessions.

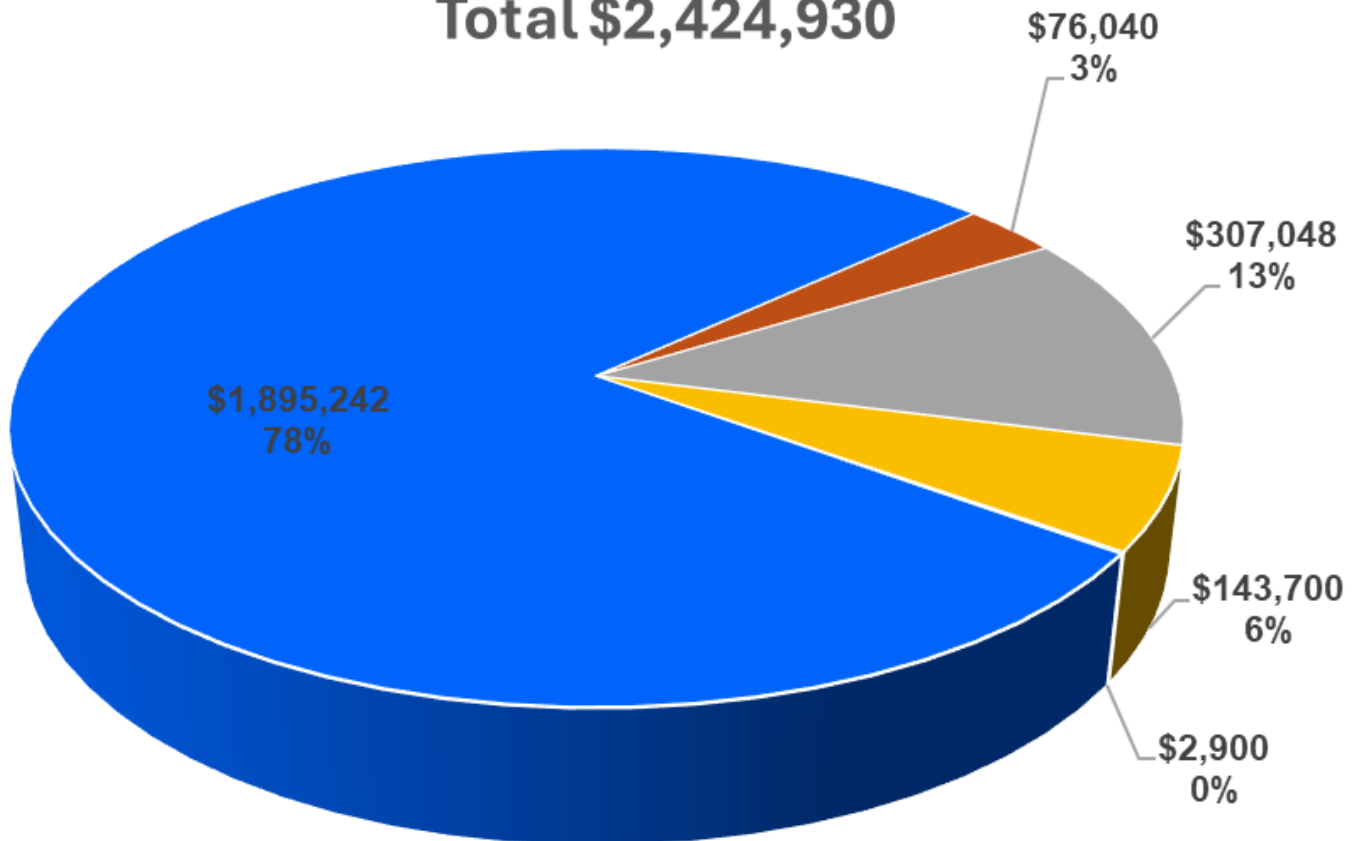


WEST HENNEPIN PUBLIC SAFETY



FINANCIAL SUMMARY: 2024 BUDGET

2024 Budget Total \$2,424,930



■ Salaries & Benefits ■ Office ■ Operations ■ Capital Expense ■ Community Service

The personnel section accounts for 78% of the overall budget. It includes health and dental benefits, overtime, PERA contributions and medical disability insurance that West Hennepin is mandated to pay. The remaining funds are allocated to office supplies, police department operating costs, capital expenses and community service programs.



WEST HENNEPIN PUBLIC SAFETY



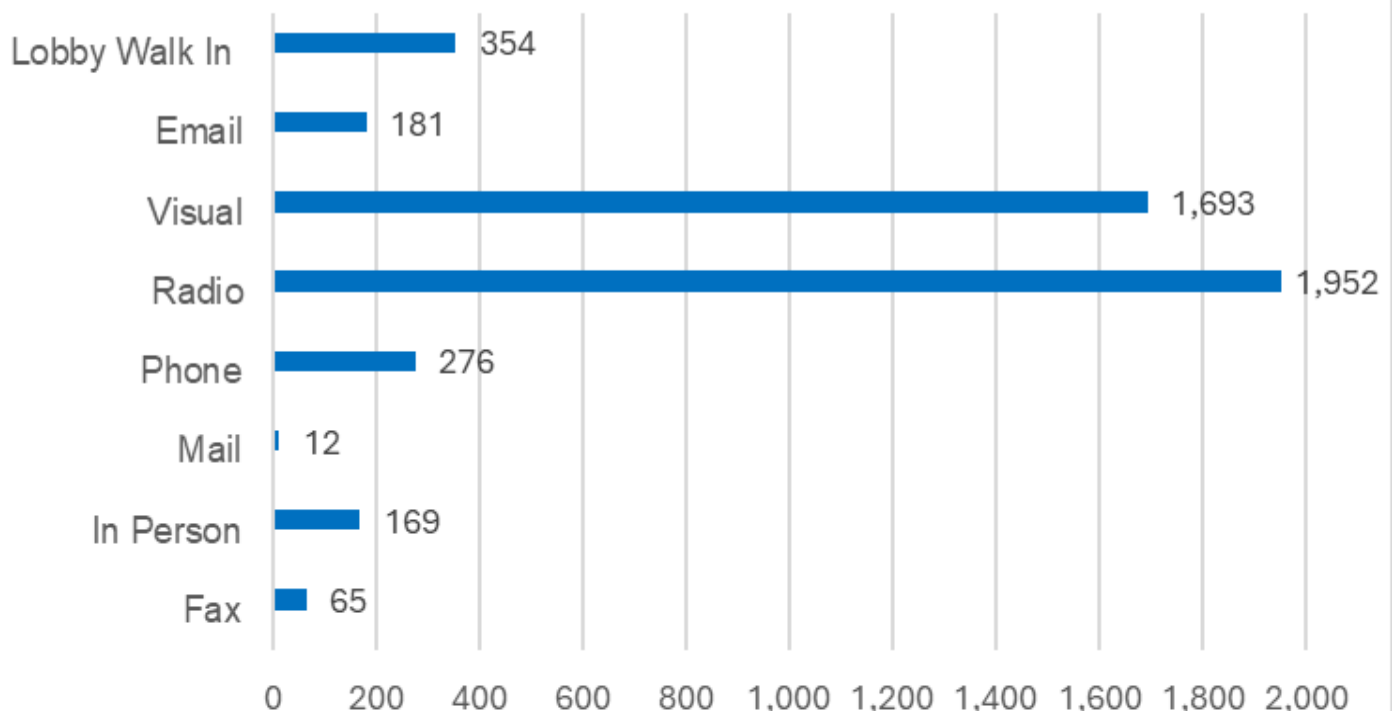
2024 ACTIVITY REPORT

In 2024, the West Hennepin Public Safety Department handled 4,707 incident complaint reports for the cities of Independence and Maple Plain, with 2,784 incidents occurring in Independence and 1,324 occurring in Maple Plain.

Incident complaint reports include:

- 1,491 Traffic Stops and Traffic related offenses
- 78 Criminal Investigations
- 27 DWI Arrests
- 125 Property Damage Crashes
- 7 Personal Injury Crashes
- 1 Fatality Crash

How Calls Are Received



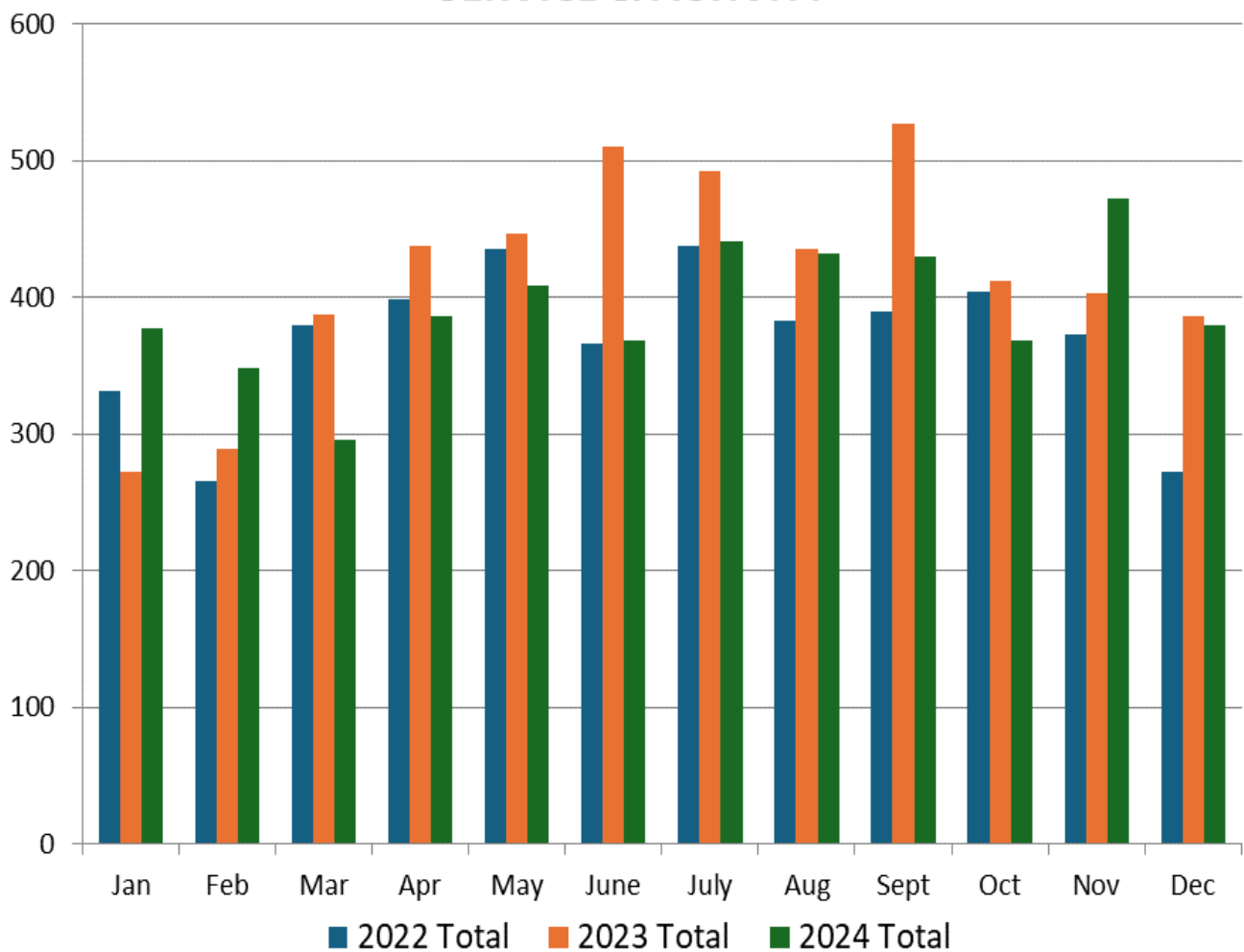


WEST HENNEPIN PUBLIC SAFETY



2022-2024 Call Activity Report

THREE YEAR COMPARISON OF POLICE CALLS FOR SERVICE & ACTIVITY



**West Hennepin Public Safety Department call activity per month for the
past three years, 2022-2024**



WEST HENNEPIN PUBLIC SAFETY



ACTIVITY REPORT: Comparing 2023 versus 2024

Offense	2023	2024
---------	------	------

City Of Independence

Criminal	50	48
Traffic	1077	912
Part III	55	96
Part IV	391	375
Part V	1,365	1,353

Total City of Independence	2,938	2,784
-----------------------------------	--------------	--------------

City Of Maple Plain

Criminal	37	31
Traffic	440	297
Part III	30	47
Part IV	313	325
Part V	557	624

Total City Of Maple Plain	1,377	1,324
----------------------------------	--------------	--------------

Grand Total Both Cities	4,315	4,108
--------------------------------	--------------	--------------

TZD	387	279
Other ICRs	295	320

Total ICR Reports	4,997	4,707
--------------------------	--------------	--------------

How Received

Fax	113	65
In Person	162	169
Mail	4	12
Other	11	5
Phone	312	276
Radio	1,861	1,952
Visual	2,026	1,693
Email	191	181
Lobby Walk In	317	354
Total	4,997	4,707



WEST HENNEPIN PUBLIC SAFETY



RETIREMENT – SERGEANT RICK DENNESON



Sergeant Richard Denneson has retired from West Hennepin Public Safety after an impressive career spanning 35 years and seven months with the department. He began his distinguished law enforcement journey in 1986 as a Community Service Officer (CSO) for the Orono Police Department. Two years later, he was hired as a police officer at West Hennepin Public Safety, where he was promoted to sergeant in 2014.

Throughout his career, Sgt. Denneson has held various roles, including patrol officer, Field Training Officer (FTO), Toward Zero Deaths (TZD) Coordinator, Use of Force Instructor, and President of the Hennepin County Traffic Safety Advisory Board. He also served as Police Reserve Coordinator, Citizens Academy Coordinator, and Mobile Field Force squad leader, among other positions.

Although Sgt. Denneson's law enforcement career has concluded at West Hennepin Public Safety, he will continue to serve the community in his new position as the Fire Chief of Maple Plain. Congratulations, Sgt. Denneson, on your well-deserved retirement from law enforcement!

West Hennepin Public Safety Joint Powers Agreement

1. General Purpose. The general purpose of this Agreement is to establish, equip and operate a Joint Municipal Police Department pursuant to Minnesota Statutes Annotated, SS436.06 and 471.59. The Joint Municipal Police Department shall protect and safeguard life and property and furnish police protection within the Cities which are Members under this Agreement. The Members agree that the powers jointly exercised herein will result in a higher standard of police service, a Police Department more responsive to each City's elected officials and the citizens thereof, and a police organization in which quality, efficiency and economy are given priority.
2. Definitions: The terms contained in this section shall have the meanings ascribed to them.
 - (a) Commission: The board of Police Commissioners created under this Agreement, pursuant to MSA S436.06 (2), the title of which is the West Hennepin Public Safety Department Commission.
 - (b) Commissioner: A member of the Commission.
 - (c) Council: The governing body of any City, which is a Member of the Commission.
 - (d) Member: A City, which enters into this Agreement.
 - (e) Original Member: A City, which enters into this Agreement on or before the 16 day of November, 1978.
 - (f) Later Member: A City, which enters into this Agreement after the 16 day of November, 1978.
 - (g) WHPSD: West Hennepin Public Safety Department.
3. Membership: The Original Members of the Commission are the Cities of Independence and Maple Plain. Any City having a contiguous boundary with any Original member may become a Later Member of the Commission upon consent of all Members then existing.
4. Commission Established: The Members hereby establish the Commission, which shall consist of two commissioners from each Member. All decisions of the Commission shall be by majority vote. Each Commissioner shall have one vote.
5. Selection of Commissioners: The Mayor of each member shall be a Commissioner. Each Member, in addition, shall appoint a second Commissioner from among the members of its Council. All other council members of each Member may be appointed to serve as an alternate in the absence of one of the appointed Commissioners. All Commissioners shall serve without compensation from the Commission.

6. Quorum: A majority of Commissioners shall constitute a quorum at meetings of the Commission.
7. Rules: The Commission adopts the League of Minnesota Cities, Handbook for Statutory Cities, which shall be used as its Rules of Order and shall be referred to as the Rules of Order.
8. Execution of Agreement: Each Member shall execute this Agreement by authorizing the signature of its Mayor and City Administrator Clerk. The City Administrator Clerk shall file said executed copy of this Agreement, together with a certified copy of the Resolution approving the same, with the City Administrator Clerk of each member and with the Secretary of the Commission.
9. Meetings: At the first meeting of each year, after Member appointments are made by the Councils, the Commission shall establish a schedule of meetings for the upcoming year (set quarterly at a minimum or as necessary). The Commissioners shall elect a Chairman and Vice Chairman, Treasurer, and Secretary and other officers deemed necessary by the Commission. Special meetings shall be called by the Chairman at the request of any two Commissioners, upon such notice as the Commission may establish.
 - (a) The Chairman shall preside at all meetings of the Commission and shall act as the Administrative Head of the Commission.
 - (b) The Vice-Chairman shall exercise all powers of the Chairman in the Chairman's absence.
 - (c) The Treasurer shall be responsible for all financial records of the Commission. Any commission Member and the Director of Public Safety shall have authority to sign and issue checks and perform electronic transfers for the Commission., ~~except that payroll checks, only, if necessary, may be signed by each clerk of the Member City.~~ The Director of Public Safety and each Commission member shall be bonded in the amount of \$100,000.00.
 - (d) The Secretary shall keep an accurate record of all proceedings of the Commission; the Commission may appoint a Recording Secretary (non-commission member or staff member) to assist the appointed Secretary.
10. Powers and Duties of the Commission:
 - (a) The Commission shall establish the qualifications for and prescribe the duties of the position of Director of Public Safety of WHPSD.
 - (b) The Commission shall recruit and appoint, on the basis of merit and fitness, a Director of Public Safety at such salary and in accordance with such terms of employment as the Commission shall determine. The Commission may suspend, discipline, or remove, upon the basis of merit and fitness, and upon the provisions of all applicable Ordinances and Statutes, the Director of Public Safety.

- (c) Upon recommendation of the Director of Public Safety, the Commission may appoint, on the basis of merit and fitness, such persons as may be required to assist the Director of Public Safety in creating a full-time Department of Public Safety capable of enforcing the Ordinances of each Member and the Laws of the State of Minnesota to the full extent of the Statutory Authority of each Member.
- (d) The Commission shall provide office space and such equipment and supplies as are necessary to carry out the purposes of the Agreement.
- (e) The Commission shall make an accounting of all receipts and expenditures and other financial matters of the Commission to the Council of each Member once each month. All financial records, reports and books shall be subject to the Data Practices Act, Minnesota Statutes Ch13., et seq.
- (f) The Commission may accumulate such reserve funds as are reasonably necessary to defray the expenses of operating the Department of Public Safety and the Commission and may invest such funds not needed for immediate use in a manner and subject to the laws of the State of Minnesota applicable to Statutory Cities. The Commission shall forthwith collect any monies due from Members of the Commission, together with any penalties assessed.
- (g) Within the scope of the authority granted to it by the Members, the Commission shall be the sole judge of all legislative matters and shall exercise all legislative power in connection with the operation of WHPSD. The Commission shall have full authority over all financial affairs of WHPSD. The Commission shall exercise general supervision over internal procedures and policies of WHPSD but shall not encroach upon or interfere with the administrative duties of the Director of Public Safety and shall deal with WHPSD only through its duly appointed Director of Public Safety.
- (h) Upon recommendation of the Director of Public Safety, the Commission may promote, suspend, discipline, or remove, upon the basis of merit and fitness, and upon the provisions of all applicable Ordinances and Statutes, all persons appointed to assist the Director of Public Safety.

11. Officers and Employees:

- (a) The Director of Public Safety shall exercise all administrative authority and shall act as the Chief Administrative Officer of WHPSD and shall have the duties and be vested with the authority set forth on Exhibit A which is attached hereto and entitled Job Description for Director of Public Safety.
- (b) All employees of the Commission shall be subject to the administrative direction of the Director of Public Safety and shall have the duties and shall be vested with the authority as set forth on Exhibit B and entitled Job Description of Sworn and Non-sworn Police Personnel.
- (c) The Director of Public Safety shall communicate directly with the Mayor of each Member in the event the Director of Public Safety deems it necessary for the enforcement of a particular law or the solving of a particular police problem which affects a particular Member of the Commission. All other communication on police matters of a general nature shall be through the Chairman of the Commission.
- (d) The Director of Public Safety shall maintain up-to-date job descriptions of Director, Sergeant and Officer to include basic licensing to meet Minnesota State licensing requirements.

- (e) The Director of Public Safety shall develop and maintain a Long-Range Strategic Plan for the purpose of identifying new policies and procedures or enhancing current policies and procedures.

12. Authorized Signature: Upon motion or resolution duly passed by the Commission, the Commission may expend budgeted funds in accordance with Minnesota Law. Orders, checks and drafts shall be signed by the persons designated in paragraph 9(c). All other legal instruments of the Commission shall be authorized by motion of a majority of the Commission and executed by the Chair~~man~~ and the Secretary.

13. Definitions: The terms contained in this section shall have the meanings ascribed to them:

- (a) Member's "Tax Capacity": An amount derived by averaging the Tax Capacity of a Member as shown on the Hennepin County Assessor's Books on January 1 of each of the three years next preceding the Budget Year.
- (b) Total "Tax Capacity": The sum of the Tax Capacity of all Members.
- (c) Member's Population: The population of a Member as estimated or determined by the Metropolitan Council on January 1st of the year next preceding the Budget Year.
- (d) Total Population: The sum of the population of all members.
- (e) Member's Police Calls: A number derived by totaling the Police Calls recorded during the three years next proceeding the current calendar year during which the budget is considered and divided by three.
- (f) Total Police Calls: The sum of Police Calls of all Members.
- (g) Budget Year: The period from January 1st through December 31st of the year next succeeding the current calendar year.
- (h) Budget: A written document prepared by the Director of Public Safety and presented to the Council of each Member prior to August 15th of the current calendar year. This document sets forth the expenditures, purchases, contracts and the various costs proposed to be made during the Budget Year, to establish, equip and operate WHPSD. This document shall include, but not be limited to, the following Line Items or equivalent breakdown:
 - 1. Salary/Regular
 - 2. Salary/Overtime
 - 3. P.E.R.A.
 - 4. Health Benefits
 - 5. Uniform Allowance
 - 6. Telephone
 - 7. Postage
 - 8. Office/Operations Equipment Maintenance
 - 9. Office/Operations Supplies
 - 10. Office Rent & Cleaning
 - 11. Books/Dues/Subscription
 - 12. Printing
 - 13. Communications
 - 14. Auto Maintenance

15. Fuel & Oil
16. Squad Setup & Parts
17. Insurance Costs
18. Schools & Training
19. Audit
20. Office Equipment
21. Squad Cars
22. Squad Equipment
23. Contingency Fund
24. Reserve Program
25. Other Programs

(i)Member's Tax Capacity: The ratio, which the Member's Tax Capacity bears to the Total Tax Capacity, calculated to the nearest 10th of one percent.

- i. Member's Population Factor: The ratio, which the Member's Population bears to the Total Population, calculated to the nearest 10th of one percent.
 - ii. Member's Police Calls Factor: The ratio which the Member's Police Calls bears to the total Police Calls, calculated to the nearest 10th of one percent.
 - iii. Member's Total Cost Factor: The calculation to the nearest 10th of one percent obtained by adding the Member's Tax Capacity Factor, the Member's Population Factor and the Member's Police Calls Factor and dividing by three.
 - iv. Annual Share: The dollar value obtained by multiplying the Member's Total Cost Factor times the dollar value of the Budget which receives final approval by the Commission.
14. Budget Approval Procedure: The Council of each Member shall approve the Budget on or before November 15th of each current calendar year, making such changes as it deems necessary. Such approval may be made by joint resolution of the Councils of all of the Members, made at a joint meeting thereof. The draft or drafts of the Budget approved shall be forwarded immediately to the Commission, which shall have full authority to resolve any differences among the draft Budgets approved, by the Councils of the Members.
15. Expenditures Authorized: Submission of the approved draft or drafts of the Budget to the Commission, and final approval by the Commission is deemed to authorize the expenditures as they are set forth on each Line Item of the Budget, provided that the actual purchases and contracts shall be carried out by the Commission in accordance with the Uniform Municipal Contracting Law, except that any expenditure in excess of \$10,000 shall be carried out by joint resolution of the Councils of all members, unless previously approved at the time of Budget approval, i.e. squad cars.
16. Funding of Commission Expenditures: Commission Expenditures for the Budget Year shall be funded by the payment of each Member as requisitioned on a monthly basis by the Director of Public Safety.

17. Property Ownership and Contractors: All property, including leases, contracts, real estate, personal property, and all other property of all kinds shall be held in the name of the Cities who are Members at the time of the purchase, as tenants in common. Contracts for budgeted purchases shall be executed by the Chair~~man~~ and the Secretary of the Commission in the name of the Cities who are Members at the time of the Contract. Upon dissolution of this Agreement or the withdrawal of a Member, the current market value of any tangible personal or real property shall be determined by the Commission. Each withdrawing Member shall receive, as full payment for its proprietary interest in said property, in cash or in kind as the Commission may determine, an amount derived by multiplying the Member's Total Cost Factor for the year of purchase times the current market value of all tangible personal or real property purchased while the withdrawing City was a Member.
18. Duration: This Agreement shall take effect upon the date of its execution and shall continue for a period of five years from the date thereof, and is automatically renewable for three-year period thereafter, seriatim. No Member shall have the right to withdraw from this Agreement prior thereto. All withdrawals shall be effective on January 1 of a given year and shall be valid only if notice of withdrawal is given 1096 days, or more, prior to said effective date. Notice of withdrawal shall be effective only by filing with the Secretary of the Commission and the City ~~Administrator Clerk~~ of each Member a certified copy of the Resolution of the member so intending to withdraw. This Agreement may be amended at any time upon the mutual consent of all Members.
19. Prosecution of Ordinance and Statutory Violations: Each Member to this Agreement shall be responsible for the cost of prosecution of violations which occur within their respective boundaries, and all fines, revenues and other refunds from the Hennepin County District Court shall be in accordance with the Statute in such case made and provided.

IN WITNESS WHEREOF, the following Cities, by Resolution of their respective City Councils, hereby declare themselves to be Members of the West Hennepin Public Safety Department Agreement.

CITY OF MAPLE PLAIN

By: _____
Its Mayor

Executed this ____ day of
_____, 2025.

By: _____
City Administrator
City of Maple Plain

CITY OF INDEPENDENCE

By: _____
Its Mayor

Executed this ____ day of
_____, 2025.

By: _____
City Administrator
City of Independence

RESOLUTION 2025-0408-01
CORPORATE AUTHORIZATION RESOLUTION

BE IT RESOLVED THAT:

1. The Bank of Maple Plain is designated as the depository for the funds of the West Hennepin Public Safety Department.
2. This resolution shall continue to have effect until express written notice of its rescission or modification has been received and recorded by Bank of Maple Plain.
3. All transactions, if any, with respect to any deposits, with-drawals, rediscounts and borrowing by or on behalf of West Hennepin Public Safety Department with Bank of Maple Plain prior to the adoption of this resolution are hereby ratified, approved and confirmed.
4. Any of the persons named below, so long as they act in a representative capacity as agents of West Hennepin Public Safety Department, are authorized to make any and all other contracts, agreements, stipulations and orders which they may deem advisable for the effective exercise of the power indicated below, from time to time with the Bank of Maple Plain, concerning funds deposited in Bank of Maple Plain, monies borrowed from Bank of Maple Plain or any other business transacted by and between West Hennepin Public Safety Department and Bank of Maple Plain subject to any restrictions stated below.
5. Any and all prior resolutions adopted by the Board of Commissioners of the West Hennepin Public Safety Department and certified to Bank of Maple Plain as governing the operation of the West Hennepin Public Safety Department's account (s), are in full force and effect, unless supplemented or modified by this authorization.
6. West Hennepin Public Safety Department agrees to the terms and conditions of any account agreement, properly opened by any authorized representative (s) of West Hennepin Public Safety Department, and authorizes the Bank of Maple Plain, at any time, to charge the West Hennepin Public Safety Department for all checks, drafts or other orders for the payment of money, that are drawn on the Bank of Maple Plain, regardless of by whom or by what means the facsimile signature may have been affixed so long as they resemble signature specimens in section below (or the facsimile signature specimens that West Hennepin Public Safety Department files with the Bank of Maple Plain from time to time) and contain the required number of signatures for this purpose.

If indicated, any person listed below (subject to any expressed restrictions) is authorized to:

- a. Brad L. Spencer, Mayor of Independence
- b. Julie M. Maas-Kusske, Mayor of Maple Plain
- c. Ray McCoy, Commissioner
- d. Michael J. DeLuca, Commissioner
- e. Matt DuRose, Director

Current bank accounts: WHPS, #05-330-5
 Crime Prevention, #05-476-2
 Reserves, #05-366-3

a, b, c, d, e (1) Exercise all the powers listed in (2) through (6).

 e (2) Open any deposit or checking account (s) in the name of West Hennepin Public Safety Department.

a, b, c, d, e (3) Sign checks and orders for the payment of money and withdraw funds on deposit with West Hennepin Public Safety Department. Number of authorized signatures required for this purpose-2.

a, b, c, d, e (4) Endorse checks, money orders or other investments for deposit of funds into West Hennepin Safety Department Accounts. Number of authorized signatures required-1.

a, b, c, d, e (5) Borrow money on behalf and in the name of West Hennepin Public Safety Department, sign, execute and deliver promissory notes or other evidence of indebtedness. Number of authorized signatures required for this purpose –2.

a, b, c, d, e (6) Endorse, assign, transfer, mortgage or pledge bills receivable, warehouse receipts, bills of lading, stocks, bonds, real estate or other property now owned or hereafter owned or acquired by West Hennepin Public Safety Department as security for the sum borrowed, and to discount the same, unconditionally guarantee payment of all bills received, negotiated or discounted and to waive demand, of non-payment, Number of authorized signatures required for this purpose-2.

a, b, e (7) Enter into written lease for the purpose of renting and maintaining a Safe Deposit Box at the Bank of Maple Plain. Number of authorized persons required to gain access and to terminate the lease –1.

a, b, c, d, e (8) Sign checks and orders for the payment of funds on deposit with West Hennepin Public Safety for the purpose of payroll only. Number of authorized signatures required for this purpose-2.

Gary Kroells, Director

Brad Spencer, Board Chair

April 22, 2025
Effective Date

April 22, 2025
Effective Date