

**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
BOARD OF COMMISSIONERS**

**Tuesday, April 28, 2026
8:00 a.m.
WHPS Conference Room**



AGENDA

1. Call to Order
2. Additions to the Agenda
3. WHPS 2025 Audit
4. ******Consent Agenda******
All items listed under Consent Agenda are considered to be 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 January 27, 2026, Police Commission Minutes
 - b) Review of January, February and March 2026 Activity Reports
 - c) January, February and March 2026 Monthly Claims
 - d) Review of FY2026 Budget and Cash Assets Reports
 - e) Review of 2026 Accrued Vacation/Comp/Sick Time Reports
5. Items of Interest – Community Events

Old Business

6. Orono Garage partnership

New Business

7. Criminal Justice Data Network Joint Powers Agreement Renewal
8. 2025 Use of Force Review
9. Personnel/Hiring Update
10. Accreditation
11. Crime Prevention Fund
12. Chief DuRose Annual Evaluation
13. Adjournment

Next meeting: Tuesday July 28 at 8:00am

2026 Police Commission meeting schedule

July 28

September 22

December 8

Mission:

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

Values:

Honor Courage Common Sense Respect & Dignity Loyalty Fairness Trust

POLICE COMMISSION PACKET

POLICE COMMISSION MEETING

WEST HENNEPIN PUBLIC SAFETY

Tuesday, April 28, 8:00 am.

West Hennepin Conference Room

2025 Financial Audit

West Hennepin Public Safety's annual financial audit was conducted on February 19, 2026 by accountants from Abdo Solutions. The audit report, included in commission packets, will be presented by Andy Berg.

Approval of January 27 2026, Police Commission Meeting Minutes

Meeting minutes have been included for your review and approval.

January, February, March 2026 Activity Reports

The January, February, and March 2026 Activity Reports have been included for your review.

As has been discussed at City Council meetings, the format of the activity report has been revised.

Approval January, February, and March 2026 Monthly Claims

January, February, and March 2026 claims are attached for review and approval.

2026 YTD Budget & Cash Asset Reports

In reviewing the FY2026 Budget vs. Actual reports, WHPS received \$865,320.58 or 29.92% in income with expenses of \$786,432.25 or 27.19%. The budget shows a net income of \$78,888.33.

Balances of other accounts: State Public Safety Aid \$67,030.96, Crime Prevention \$8,623.53, Federal Forfeiture \$153,121.22, Reserves \$723.85, Capital Outlay \$139,210.26, and Severance \$34,421.34. Of note, \$55,000 of the PS Aid money has been allocated into the 2026 budget.

2026 YTD Accrued Vacation/Comp/Sick Time

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

Items of Interest/Community Events

With items of interest and community events now being shared in the monthly activity report, only a limited number of events will be highlighted in this report:

- The Cool WHPS polar plunged for the first time, raising nearly \$1,800 for Special Olympics

- WHPS Recognition Event was held on February 2
- Alcohol Server's Training at McGarry's on March 12

WHPS staff attended or hosted several other events throughout the quarter.

City of Orono Garage partnership

The potential partnership with Orono Public Works-Garage will not be formed at this time due to capacity concerns and internal priorities for the City of Orono.

Criminal Justice Data Network JPA

The Joint Powers Agreement with the State of MN and BCA is up for renewal. This is a 5-year JPA that allows WHPS to access the BCA's systems and tools.

2025 Use of Force Review

Sgt. Ebeling completed a review and analysis of all documented Response to Resistance (RTR) events from November 2024 to December 2025 in accordance with department policy. The review contained 15 events with 19 RTR reports from officers. Sergeant Ebeling's analysis indicated that officers appropriately applied force according to their training and in compliance with policy and applicable laws. The report is contained in the packet for additional review.

Personnel/Hiring Update

Mason Splichal submitted a letter of resignation, effective April 1.

WHPS is backgrounding one part-time police officer candidate, with at least one additional viable candidate for future consideration.

Full-time police officer interviews are scheduled for Monday, April 27th. We will have two lateral candidates to interview.

Accreditation

I would like to seek out accreditation from the MN Law Enforcement Accreditation Program in 2026. I have included an informational flyer that details the objectives and benefits of accreditation. I recently learned of financial aid that is available to remove the initial cost of approximately \$1,200.

Crime Prevention Fund

I met with Craig Anderson from the Crime Prevention Fund to learn more about the organization and how it could benefit West Hennepin Public Safety. I am looking for feedback from the commission regarding more direct involvement and utilization of the fund.

Chief DuRose Annual Evaluation

Chair Maas-Kusske and Vice-Chair Spencer are collecting input from WHPS staff for the Chief's first annual evaluation. Once input is received, it will be put together for delivery to the Chief on

Wednesday, May 6. Additional feedback from Commissioners and Administrators would be accepted prior to May 6.

2026 Police Commission meeting schedule

April 28

July 28

September 22

December 8



2025 Financial Statement Audit

West Hennepin Public Safety Department



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

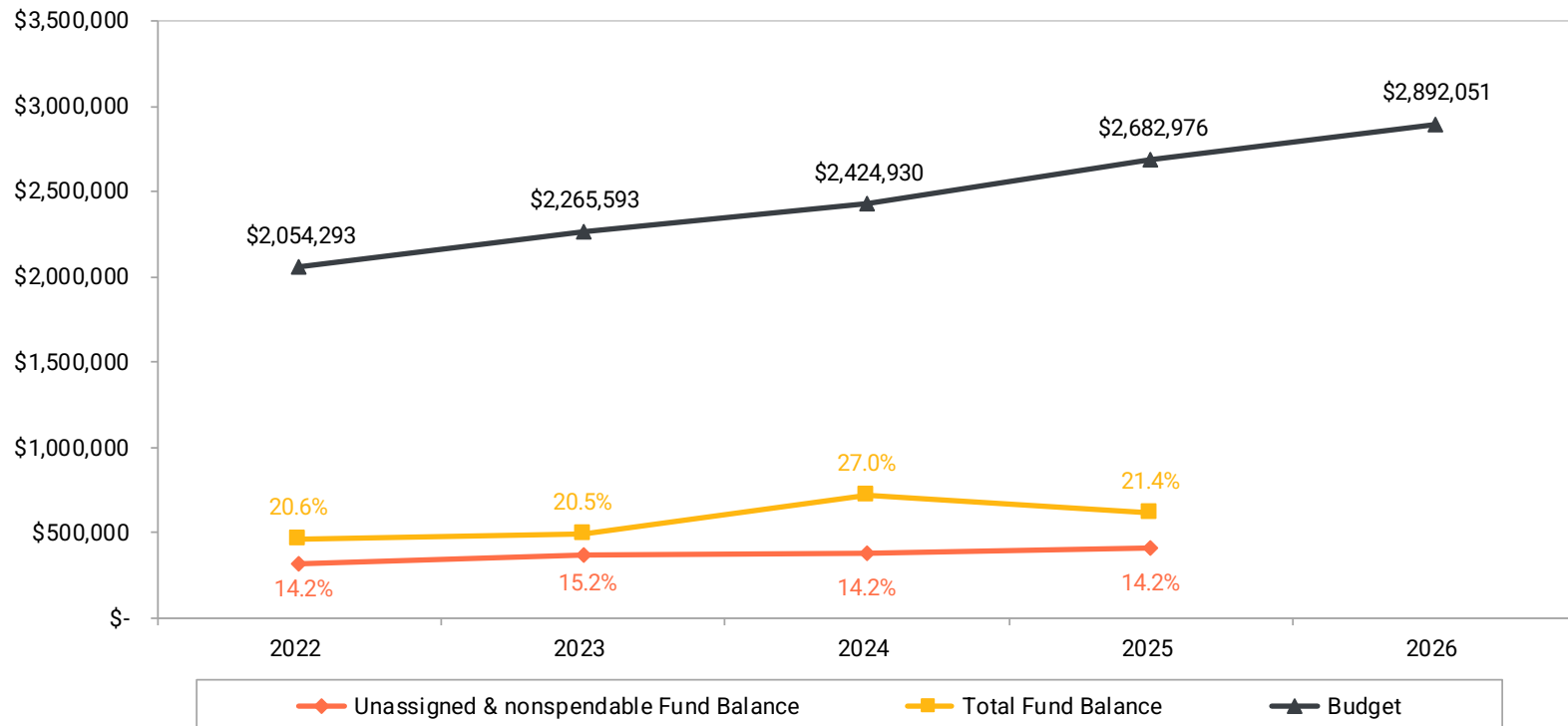
AUDIT RESULTS

Fiscal Year 2025 Findings

- Preparation of Financial Statements
 - *Internal Control Finding*
- Limited Segregation of Duties
 - *Internal Control Finding*

General Fund Balances

Year	Assigned for Compensated Absences	Assigned for Capital Outlay	Assigned for Public Safety Aid	Unassigned & Nonspendable Fund Balance	Total Fund Balance	Following Year Budget
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	2,682,976
2025	34,421	106,711	67,031	411,086	619,249	2,892,051

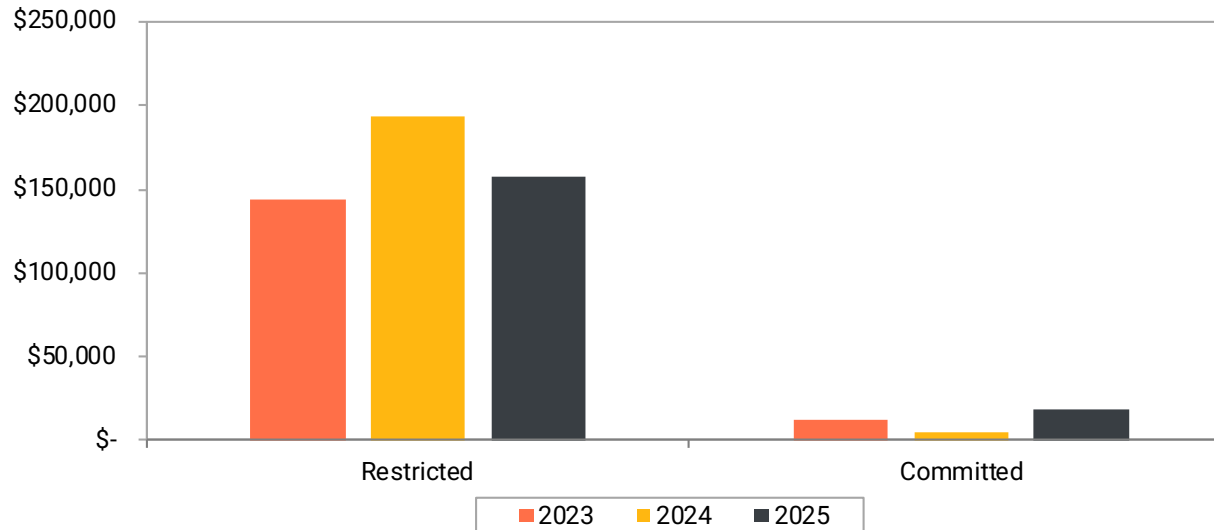


General Fund Budget to Actual

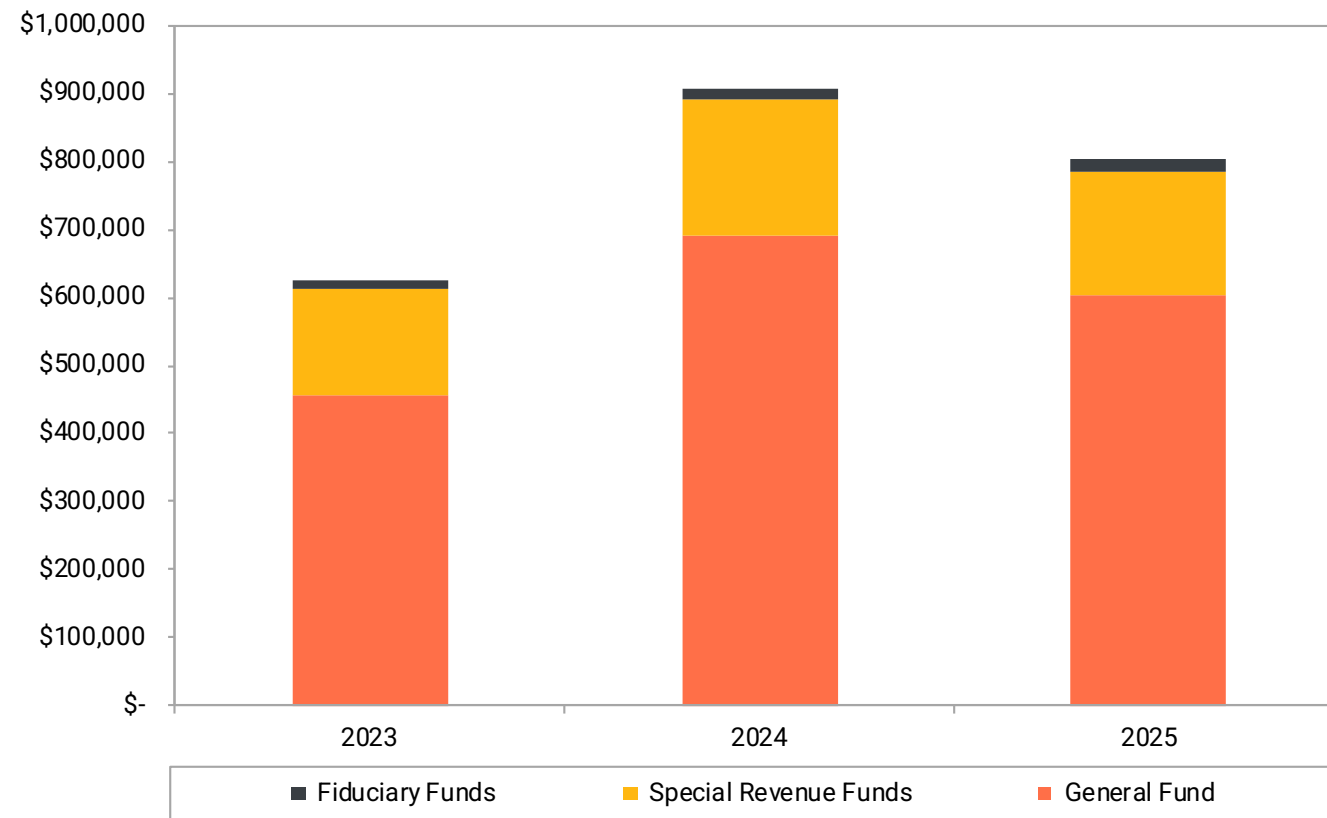
	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 2,554,976	\$ 2,712,039	\$ 157,063
Expenditures	<u>2,682,976</u>	<u>2,817,622</u>	<u>(134,646)</u>
Excess (Deficiency) of Revenues Over Expenditures	(128,000)	(105,583)	22,417
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	<u>8,000</u>	<u>1,660</u>	<u>(6,340)</u>
Net Change in Fund Balances	(120,000)	(103,923)	16,077
Fund Balances, January 1	<u>723,172</u>	<u>723,172</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 603,172</u>	<u>\$ 619,249</u>	<u>\$ 16,077</u>

Special Revenue Fund Balances

Fund	Fund Balances		Increase (Decrease)
	2025	2024	
Major			
Forfeiture Fund	\$ 158,175	\$ 194,216	\$ (36,041)
Non-major			
Crime Prevention	17,939	3,468	14,471
Police Reserve Officer	723	1,848	(1,125)
Total	\$ 176,837	\$ 199,532	\$ (22,695)



Cash and Investments Balances



Your Abdo Team



Andy
BERG
CPA - Partner



Robbie
SMITH
Senior Associate



Hannah
ANDERSON
Associate

ANNUAL FINANCIAL REPORT

WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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West Hennepin Public Safety Department
Maple Plain, Minnesota
Annual Financial Report
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For the Year Ended December 31, 2025

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INTRODUCTORY SECTION

WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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West Hennepin Public Safety Department
Maple Plain, Minnesota
Commissioners and Administration
For the Year Ended December 31, 2025

COMMISSIONERS

<u>Name</u>	<u>Position</u>	<u>Member City</u>
Brad Spencer	Chair	Independence
Julie Maas-Kusske	Vice Chair	Maple Plain
Mike DeLuca	Secretary	Maple Plain
Ray McCoy	Treasurer	Independence

ADMINISTRATION

Matt DuRose	Director
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FINANCIAL SECTION
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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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, 2025, 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, 2025 and the respective changes in financial position 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, the related note disclosures, the respective budgetary schedules and related note disclosures, starting on page 45 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 19, 2026



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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, 2025.

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

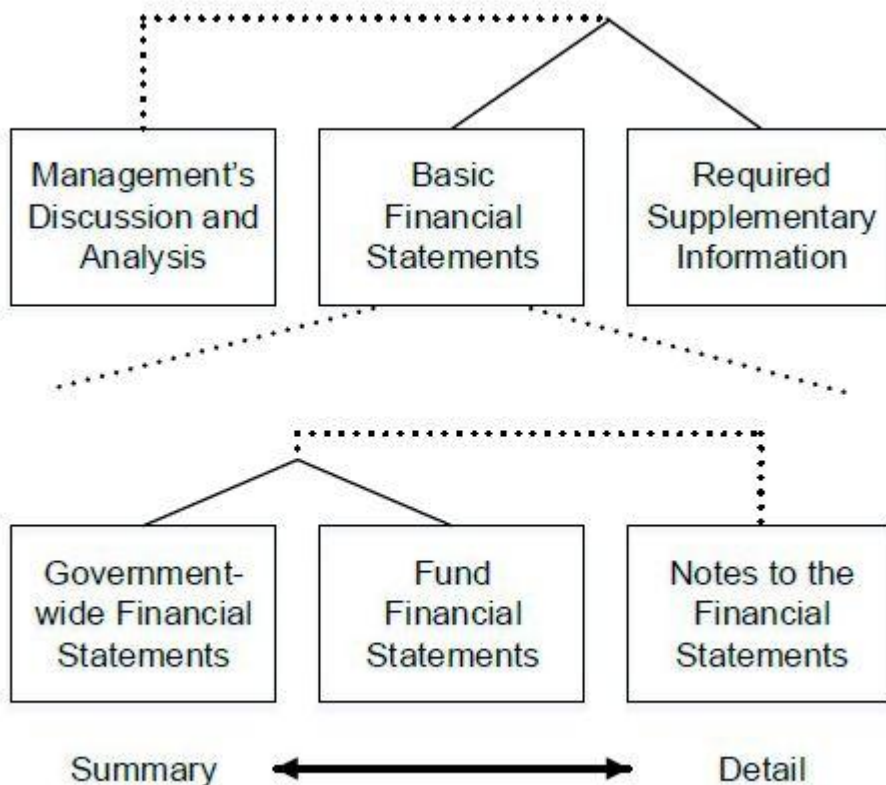


Figure 2 summarizes the major features of the Department’s financial statements, including the portion of the Department they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of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

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

	Government-wide Statements	Fund Financial 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 26 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 basic governmental fund financial statements start on page 30 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 34 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 37 of this report.

Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the budgets and progress in funding its obligation to provide pension benefits. Required supplementary information can be found on page 45 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 66 of this report.

Analysis of the Department's Finances

	Governmental Activities		
	2025	2024	Increase (Decrease)
Assets			
Current and other assets	\$ 814,074	\$ 946,175	\$ (132,101)
Capital assets (net of accumulated depreciation)	280,385	207,878	72,507
Total Assets	<u>1,094,459</u>	<u>1,154,053</u>	<u>(59,594)</u>
Deferred Outflows of Resources	<u>1,498,537</u>	<u>1,695,960</u>	<u>(197,423)</u>
Liabilities			
Long-term liabilities outstanding	1,310,169	1,371,574	(61,405)
Other liabilities	17,988	23,471	(5,483)
Total Liabilities	<u>1,328,157</u>	<u>1,395,045</u>	<u>(66,888)</u>
Deferred Inflows of Resources	<u>1,787,041</u>	<u>1,912,195</u>	<u>(125,154)</u>
Net Position			
Invested in capital assets	280,385	207,878	72,507
Restricted	158,175	194,216	(36,041)
Unrestricted	(960,762)	(859,321)	(101,441)
Total Net Position	<u>\$ (522,202)</u>	<u>\$ (457,227)</u>	<u>\$ (64,975)</u>
Net Position as a Percent of Total			
Invested in capital assets	53.7 %	45.5 %	
Restricted	30.3	42.5	
Unrestricted	(184.0)	(188.0)	
	<u>(100.0) %</u>	<u>(100.0) %</u>	

As shown in the table above, as of December 31, 2025, the Department's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources. The Department is currently reporting a deficit in unrestricted net position due to the net pension liability.

Governmental Activities. Governmental activities decreased the Department’s net position, as shown below.

West Hennepin Public Safety Department’s Changes in Net Position

	Governmental Activities		Increase (Decrease)
	2025	2024	
Revenues			
Program Revenues			
Charges for services	\$ 2,533,460	\$ 2,309,628	\$ 223,832
Operating grants and contributions	208,950	442,931	(233,981)
General Revenues			
Gain on sale of capital assets	31,428	-	31,428
Total Revenues	<u>2,773,838</u>	<u>2,752,559</u>	<u>21,279</u>
Expenses			
Public safety	<u>2,838,813</u>	<u>2,512,179</u>	<u>326,634</u>
Change in Net Position	(64,975)	240,380	(305,355)
Net Position, January 1	<u>(457,227)</u>	<u>(697,607)</u>	<u>240,380</u>
Net Position, December 31	<u>\$ (522,202)</u>	<u>\$ (457,227)</u>	<u>\$ (64,975)</u>

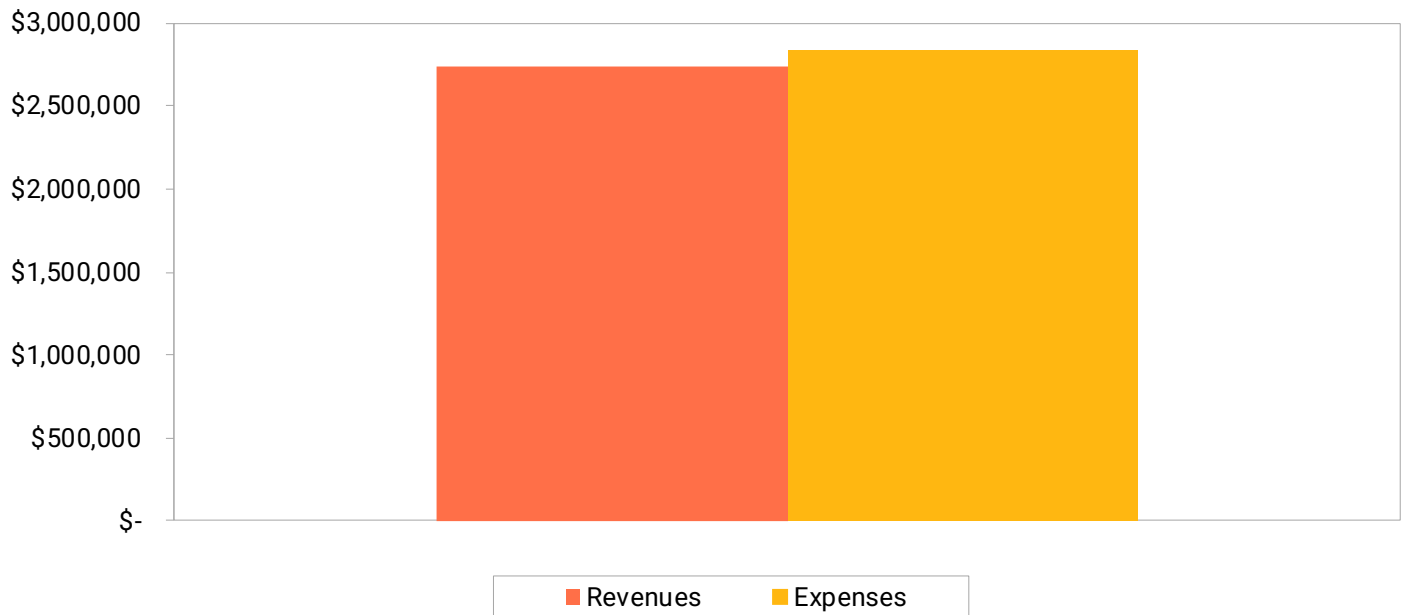
Key elements of this increase are as follows:

Increases in Public Safety Expenditures

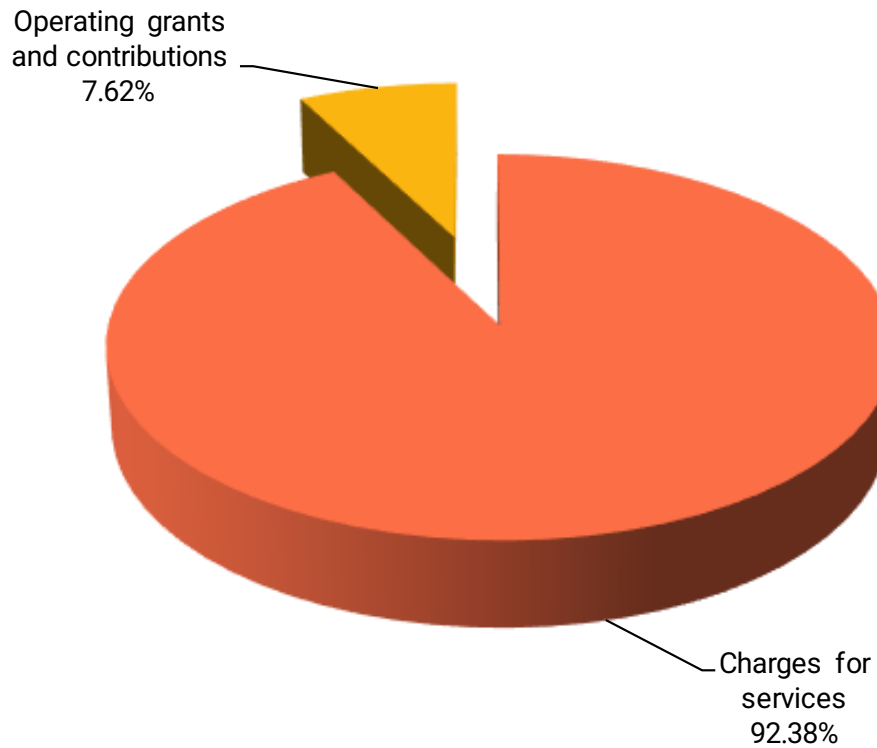
- One of the primary drivers in the increase to overall public safety expenditures is an increase in payroll and payroll related expenditures as the result of an additional officer and annual wage increases.

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, 2025.

	General	Forfeiture Fund	Other Governmental Funds	Total	Prior Year Total	Increase/ (Decrease)
Fund Balances						
Nonspendable	\$ 25,043	\$ -	\$ -	\$ 25,043	\$ 31,320	\$ (6,277)
Restricted	-	158,175	-	158,175	194,216	(36,041)
Committed	-	-	18,662	18,662	5,316	13,346
Assigned	208,163	-	-	208,163	340,885	(132,722)
Unassigned	386,043	-	-	386,043	350,967	35,076
Total	<u>\$ 619,249</u>	<u>\$ 158,175</u>	<u>\$ 18,662</u>	<u>\$ 796,086</u>	<u>\$ 922,704</u>	<u>\$ (126,618)</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	\$ 25,043	\$ 31,320	\$ (6,277)
Assigned	208,163	340,885	(132,722)
Unassigned	386,043	350,967	35,076
Total General Fund Balances	<u>\$ 619,249</u>	<u>\$ 723,172</u>	<u>\$ (103,923)</u>
General Fund expenditures	\$ 2,817,622	\$ 2,468,529	
Unassigned as a percent of expenditures	13.7%	14.2%	
Total Fund Balance as a percent of expenditures	22.0%	29.3%	

The fund balance of the Department's General fund decreased during the current fiscal year as shown in the table above. The fund balance decrease was mainly due to higher than budgeted expenditures.

Other major governmental fund analysis is shown below:

	December 31, 2025	December 31, 2024	Increase (Decrease)
Forfeiture Fund	\$ 158,175	\$ 194,216	\$ (36,041)
<i>The Forfeiture Fund decrease in fund balance during the year was due to the purchase of a squad vehicle.</i>			

Capital Asset and Debt Administration

Capital Assets. The Department’s investment in capital assets for its governmental activities as of December 31, 2025, is shown below in the capital asset table (*net of accumulated depreciation*). This investment in capital assets includes machinery and equipment.

	Governmental Activities		
	2025	2024	Increase (Decrease)
Machinery and Vehicles	\$ 280,385	\$ 207,878	\$ 72,507
Percent increase (decrease)			34.9%

The Department recorded capital additions for the purchase of three squad vehicles. These additions were offset by the trade-in of two older squad vehicles.

Additional information on the Department’s capital assets can be found in Note 3B on page 44 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		
	2025	2024	Increase (Decrease)
Compensated Absences Payable	\$ 241,165	\$ 262,540	\$ (21,375)
Percent increase (decrease)			-8.1%

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 44 of this report.

Currently Known Facts, Decisions, or Conditions

- In 2025, Director Gary Kroells retired from West Hennepin Public Safety after 31 years in public safety. Director Kroells’ replacement was selected by the Police Commission and started prior to Kroells’ departure.
- Around the same time as Director Kroells’ retirement, West Hennepin hired two full-time officers through different channels. One officer was promoted from the part-time ranks and the other had been hired through the Intensive Comprehensive Police Officer Education and Training (ICPOET) grant program. This grant was received by WHPS in 2024.
- In August, Detective Cody Thompson submitted his resignation after choosing to move his family out of state. This left the department with an open position while one officer was nearing the end of their field training. Around this same time, one officer was injured and began long term injury leave. This officer returned to full duty in January 2026. Another officer went out in early September on long-term medical leave and remains on leave at this time. These personnel matters contributed to shift coverage issues that required a great deal of flexibility and overtime to overcome for several months.

- The opening created by Detective Thompson's departure was filled in October and that officer is nearing the end of their field training at this time.
- The departure of Director Kroells and Detective Thompson placed further strain on the Severance Fund, which is now funded at 29.3%. This leaves a liability balance of \$83,162.01, which would be divided up by each city based on the funding formula for the fiscal year. It is possible that a long-term employee will retire from WHPS in 2026, which would account for nearly 50% of the Severance Fund balance at this time. A long-term strategy for funding employee severance is needed.
- Health insurance premiums rose by 14% going into 2026 due to legislative changes that began in 2023. This is in addition to mandated MN Paid Leave premiums, which were added in 2026. WHPS is one of the small number of local governments who pay 100% of both family health care and dental premiums, while also contributing to the employee's health savings account (HSA).
- Several area police departments settled their union contracts in 2025 for the near future. Although WHPS has remained competitive in the recent past, the overall compensation package of WHPS will need to be compared with these agencies to ensure competitive balance to retain staff. The goal is to retain the current roster of employees to avoid the rising costs of hiring and training new staff.
- The 2025 budget used nearly \$100,000 of the remaining Public Safety Aid that was provided to cities in December 2023. This leaves approximately \$67,000 in that fund for budget use. A significant portion of this is allocated in the 2026 budget to offsetting salary and benefits of adding the 11th officer in 2025.
- WHPS continues to seek out alternative funding sources for equipment needs. In 2025, WHPS was granted 2 awards through Hennepin County Emergency Management for the purchase of a ballistic shield and 2 pairs of night vision goggles. WHPS has submitted additional applications to this grant, but the funding is seeing drastic reductions from the federal government at this time.
- Insurance costs have seemed to level off or even decreased after multiple years of increases. It is unknown if this will be a trend moving forward or if it is an anomaly for 2026.

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, Matt DuRose, West Hennepin Public Safety Department, 1918 County Road 90, Maple Plain, Minnesota 55359-0309.

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

FOR THE YEAR ENDED
DECEMBER 31, 2025

West Hennepin Public Safety Department
Maple Plain, Minnesota
Statement of Net Position
December 31, 2025

	Governmental Activities
Assets	
Cash and temporary investments	\$ 786,218
Accounts receivable	2,813
Prepaid items	25,043
Capital assets (net of accumulated depreciation)	
Machinery and equipment	280,385
Total Assets	1,094,459
Deferred Outflows of Resources	
Deferred pension resources	1,498,537
Liabilities	
Accounts payable	17,988
Noncurrent liabilities	
Due within one year	
Compensated absences payable	48,973
Due in more than one year	
Compensated absences payable	192,192
Net pension liability	1,069,004
Total Liabilities	1,328,157
Deferred Inflows of Resources	
Deferred pension resources	1,787,041
Net Position	
Investment in capital assets	280,385
Restricted for forfeiture fund	158,175
Unrestricted	(960,762)
Total Net Position	\$ (522,202)

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, 2025

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>\$ 2,838,813</u>	<u>\$ 2,533,460</u>	<u>\$ 208,950</u>	<u>\$ -</u>
General Revenues				
Gain on sale of capital assets				<u>31,428</u>
Change in Net Position				(64,975)
Net Position, January 1				<u>(457,227)</u>
Net Position, December 31				<u>\$ (522,202)</u>

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

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

FOR THE YEAR ENDED
DECEMBER 31, 2025

West Hennepin Public Safety Department
Maple Plain, Minnesota
Balance Sheet
Governmental Funds
December 31, 2025

	General	Forfeiture Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and temporary investments	\$ 602,532	\$ 165,024	\$ 18,662	\$ 786,218
Accounts receivable	2,813	-	-	2,813
Prepaid items	25,043	-	-	25,043
Total Assets	<u>\$ 630,388</u>	<u>\$ 165,024</u>	<u>\$ 18,662</u>	<u>\$ 814,074</u>
Liabilities				
Accounts payable	\$ 11,139	\$ 6,849	\$ -	\$ 17,988
Fund Balances				
Nonspendable	25,043	-	-	25,043
Restricted for				
Forfeitures	-	158,175	-	158,175
Committed	-	-	18,662	18,662
Assigned	208,163	-	-	208,163
Unassigned	386,043	-	-	386,043
Total Fund Balances	<u>619,249</u>	<u>158,175</u>	<u>18,662</u>	<u>796,086</u>
Total Liabilities and Fund Balances	<u>\$ 630,388</u>	<u>\$ 165,024</u>	<u>\$ 18,662</u>	<u>\$ 814,074</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, 2025

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

Total Fund Balances - Governmental Funds	\$ 796,086
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	
Cost of capital assets	673,744
Less: accumulated depreciation	(393,359)
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	(241,165)
Net pension liability	(1,069,004)
Governmental funds do not report long-term amounts related to pensions.	
Deferred outflows of pension resources	1,498,537
Deferred inflows of pension resources	<u>(1,787,041)</u>
Total Net Position - Governmental Activities	<u><u>\$ (522,202)</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, 2025

	General	Forfeiture Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Intergovernmental	\$ 154,632	\$ 9,249	\$ 2,200	\$ 166,081
Charges for services	2,420,656	-	-	2,420,656
Interest on investments	2,997	-	44	3,041
Miscellaneous	133,754	-	18,878	152,632
Total Revenues	<u>2,712,039</u>	<u>9,249</u>	<u>21,122</u>	<u>2,742,410</u>
Expenditures				
Current - public safety				
Payroll	2,160,297	-	-	2,160,297
Uniform allowance	25,968	-	-	25,968
Police Reserve Officer in kind	42,869	-	-	42,869
Insurance	142,773	-	-	142,773
Utilities	21,842	-	-	21,842
Repair and maintenance	43,518	-	-	43,518
Supplies	45,534	-	1,259	46,793
Office cleaning	6,760	-	-	6,760
Dues and subscriptions	24,479	-	-	24,479
Printing	790	-	-	790
Communications	104,429	-	-	104,429
Auto maintenance	-	8,410	-	8,410
Schools and training	37,268	-	-	37,268
Professional services	15,400	-	-	15,400
Contingency	27,374	-	-	27,374
Police Reserve Officer program	3,372	-	-	3,372
DARE programs	1,293	-	-	1,293
Miscellaneous	5,171	-	2,668	7,839
Capital outlay - public safety	108,485	36,880	6,617	151,982
Total Expenditures	<u>2,817,622</u>	<u>45,290</u>	<u>10,544</u>	<u>2,873,456</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,583)	(36,041)	10,578	(131,046)
Other Financing Sources				
Proceeds from sale of capital assets	1,660	-	2,768	4,428
Change in Fund Balances	(103,923)	(36,041)	13,346	(126,618)
Fund Balances, January 1	<u>723,172</u>	<u>194,216</u>	<u>5,316</u>	<u>922,704</u>
Fund Balances, December 31	<u>\$ 619,249</u>	<u>\$ 158,175</u>	<u>\$ 18,662</u>	<u>\$ 796,086</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, 2025

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

Total Net Change in Fund Balances - Governmental Funds	\$ (126,618)
<p>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.</p>	
Capital outlays	123,433
Depreciation expense	(77,926)
<p>The effect of various miscellaneous transactions involving capital assets including disposals, which decrease net position.</p>	
Disposals	(122,393)
Depreciation on disposal of capital assets	122,393
Gain on trade-in of capital assets	27,000
<p>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.</p>	
Compensated absences	21,375
<p>Long-term pension activity is not reported in governmental funds.</p>	
Pension expense	(48,831)
Direct aid contributions	16,592
	16,592
Change in Net Position - Governmental Activities	\$ (64,975)

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, 2025

	<u>Custodial Fund</u>
Assets	
Cash and temporary investments	<u>\$ 19,055</u>
Net Position	
Individuals, organizations, and other governments	<u>\$ 19,055</u>

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, 2025

	Custodial Fund
Additions	
Contributions	
Members	\$ 20,400
Investment earnings	
Interest, dividends and other	74
Total Additions	20,474
Deductions	
Repair and maintenance	2,481
Vehicle expense	1,446
Firearms	8,545
Insurance	1,333
Training and registration	4,550
Miscellaneous	87
Total Deductions	18,442
Net Increase (Decrease) in Fiduciary Net Position	2,032
Net Position, January 1	17,023
Net Position, December 31	\$ 19,055

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

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West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2025

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, 2025

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, 2025

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, 2025

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 employed longer than 3 years will get paid at a 33 percent rate upon termination. After 20 years, 50 percent of the employee's balance will be paid in to a Health Care Saving Plan. 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 Pension Expense
	GERP	PEPFP	
Department's proportionate share	\$ (1,169)	\$ 272,514	\$ 271,345
Proportionate share of State's contribution	(242)	16,834	16,592
 Total pension expense	 \$ (1,411)	 \$ 289,348	 \$ 287,937

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2025

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, 2025

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 2025.

B. Excess of Expenditures Over Appropriations

For the year ended December 31, 2025, expenditures exceed appropriations in the General fund as shown below:

Fund	Final Budget	Actual	Excess of Expenditures Over Appropriations
Primary Government			
Major			
General Fund	\$ 2,682,976	\$ 2,817,622	\$ 134,646

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, 2025

Note 3: Detailed Notes on All Funds

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 \$805,273 and the bank balance was \$822,512. 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, 2025

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	\$ 786,218
Fiduciary	19,055
	<u>805,273</u>
Total Deposits	<u>\$ 805,273</u>

B. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, being Depreciated				
Machinery and equipment	\$ 645,703	\$ 150,433	\$ (122,393)	\$ 673,743
Less Accumulated Depreciation for Machinery and equipment	<u>(437,825)</u>	<u>(77,926)</u>	<u>122,393</u>	<u>(393,358)</u>
Governmental Activities Capital Assets, Net	<u>\$ 207,878</u>	<u>\$ 72,507</u>	<u>\$ -</u>	<u>\$ 280,385</u>

Depreciation expense of \$77,926 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, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Compensated Absences					
Payable*	<u>\$ 262,540</u>	<u>\$ -</u>	<u>\$ (21,375)</u>	<u>\$ 241,165</u>	<u>\$ 48,973</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, 2025

Note 3: Detailed Notes on All Funds (Continued)

D. Fund Balance Classifications

At December 31, 2025, a summary of the governmental fund balance classifications are as follows:

Fund	Purpose	Amount
Nonspendable		
General	Prepaid items	<u>\$ 25,043</u>
Restricted		
Nonmajor Governmental	Forfeitures	<u>\$ 158,175</u>
Committed for		
Nonmajor Governmental	Crime prevention	\$ 17,939
Nonmajor Governmental	Police reserve officer	<u>723</u>
Total Committed Fund Balance		<u>\$ 18,662</u>
Assigned for		
General	Compensated absences	\$ 34,421
General	Capital outlay	106,711
General	Public safety aid	<u>67,031</u>
Total Assigned Fund Balance		<u>\$ 208,163</u>

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2025

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% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% 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% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2025

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

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

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% vested after five years of service and 100% vested after ten years. After five years, vesting increase by 10% each full year of service until members are 100% vested after ten years. Police and Fire Plan members receive 3% 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% each month members are younger than age 55.

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

C. Contributions

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

General Employees Fund Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and the Department was required to contribute 7.50% for General Plan members. The Department's contributions to the General Employees Fund for the year ended December 31, 2025, were \$13,108. The Department's contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2025 and the Department was required to contribute 17.70% for Police and Fire Plan members. The Department's contributions to the Police and Fire Fund for the year ended December 31, 2025, were \$225,998. The Department's contributions were equal to the required contributions as set by state statute.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2025

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

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2025, the Department reported a liability of \$65,326 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 \$1,576.

Department's proportionate share of the net pension liability	\$	65,326
State of Minnesota's proportionate share of the net pension liability associated with the Department		1,576
Total	\$	66,902

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The Department's proportionate share was 0.002% at the end of the measurement period and 0.0019% for the beginning of the period.

For the year ended December 31, 2025, the Department recognized pension expense of negative \$1,169 for its proportionate share of the General Employees Plan's pension expense. In addition, the Department recognized an additional negative \$242 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2025, the 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	\$ 6,224	\$ -
Changes in actuarial assumptions	1,574	15,031
Net difference between projected and actual investment earnings	-	25,994
Changes in proportion	9,222	450
Employer contributions subsequent to the measurement date	6,536	-
Total	\$ 23,556	\$ 41,475

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2025

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

The \$6,536 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, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2026		\$	(3,921)
2027			(8,436)
2028			(7,455)
2029			(4,643)

Police and Fire Fund Pension Costs

At December 31, 2025, the Department reported a liability of \$1,003,678 for its proportionate share of the Police and Fire Fund’s net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The 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, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA’s participating employers. The Department’s proportionate share was 0.0857% at the end of the measurement period and 0.0791% for the beginning of the period.

The State of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2025. The contribution consisted of \$9 million in direct state aid that meets the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state aid was paid on October 1, 2024. The direct state aid payment will increase by \$17.7 million which was paid on October 1, 2025. Thereafter, by October 1 of each year, the state will pay \$26.7 million to the Police and Fire Fund until the fund is 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis). The \$9 million in supplemental state aid will continue until the fund and the State Patrol Plan (administered by the Minnesota State Retirement System) are 100% funded for three consecutive years (on an actuarial value of assets basis). The State of Minnesota’s proportionate share of the net pension liability associated with the Department totaled \$34,792.

Department’s proportionate share of the net pension liability	\$	1,003,678
State of Minnesota’s proportionate share of the net pension liability associated with the Department		34,792
Total	\$	1,038,470

For the year ended December 31, 2025, the Department recognized pension expense of \$272,514 for its proportionate share of the Police and Fire Plan’s pension expense. The Department recognized \$16,834 as grant revenue and pension expense for its proportionate share of the State of Minnesota’s contribution of \$9 million to the Police and Fire special funding situation.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The Department recognized \$7,710 for the year ended December 31, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota’s on-behalf contributions to the Police and Fire Fund.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2025

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

At December 31, 2025, 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	\$ 463,731	\$ -
Changes in actuarial assumptions	761,110	1,257,567
Net difference between projected and actual earnings on investments	-	447,956
Changes in proportion	132,662	40,043
Employer contributions subsequent to the measurement date	117,478	-
Total	\$ 1,474,981	\$ 1,745,566

The \$117,478 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, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2026	\$ 226,689
2027	(191,472)
2028	(464,561)
2029	(3,972)
2030	45,253

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
Total	100.0 %	

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2025

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, 2025, 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%. The 7% 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% is within that range.

- Inflation is assumed to be 2.25% for the General Employees Plan, and Police & Fire Plan.
- Benefit increases after retirement are assumed to be 1.50% for the General Employees Plan and 1% for the Police & Fire Plan

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5% after one year of service to 3% after 27 years of service. In the Police & Fire Plan, salary growth assumptions range in annual increments from 10.75% after one year of service to 3% after 23 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 & 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 & Fire Plan was reviewed in 2024. The assumption changes were adopted by the board and became effective with the July 1, 2025 actuarial valuation.

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

General Employees Fund

Changes in Actuarial Assumptions:

- The combined service annuity loading factors increased from 15% to 19% for vested, terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

Changes in Plan Provisions:

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%.
- The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Notes to the Financial Statements
December 31, 2025

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

Police and Fire Fund

Changes in Actuarial Assumptions:

- Assumed rates of salary increases were reduced slightly.
- Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements.
- Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment.
- Assumed rates of disabled retirement were significantly increased, especially for ages over age 30.
- Continued use of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience.
- Percent married assumption for female retirees lowered from 70% to 65%.
- Minor changes were made to form of payment assumptions for retirees.
- Minor changes were made to assumptions made with respect to missing participant data.
- The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

Changes in Plan Provisions:

- The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase).
- The January 1, 2026 benefit increase changed from 1% to 3%; subsequent January 1 increases will be 1%.
- The threshold to end the \$9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis).
- The threshold to end the additional \$9 million annual state aid contribution changed from the earlier of July 1, 2024 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis).
- An additional \$17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048.
- Joint and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

West Hennepin Public Safety Department
 Maple Plain, Minnesota
 Notes to the Financial Statements
 December 31, 2025

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

G. Discount Rate

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

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 (6.00%)	Current (7.00%)	1 Percent Increase (8.00%)
General Employees Fund	\$ 158,667	\$ 65,326	\$ (10,394)
Police and Fire Fund	2,629,850	1,003,678	(331,665)

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.

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

FOR THE YEAR ENDED
DECEMBER 31, 2025

West Hennepin Public Safety Department
Maple Plain, Minnesota
Budgetary Comparison Schedule
Budget and Actual
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		
	Original and Final	Actual Amounts	Variance With Final Budget
Revenues			
Intergovernmental			
State	\$ 104,000	\$ 139,097	\$ 35,097
State - TZD reimbursement	6,500	15,535	9,035
Charges for services			
City of Maple Plain	726,923	726,923	-
City of Independence	1,693,733	1,693,733	-
Interest on investments	-	2,997	2,997
Miscellaneous			
Police Reserve Officer in kind donations	-	42,869	42,869
Other	23,820	90,885	67,065
Total Revenues	<u>2,554,976</u>	<u>2,712,039</u>	<u>157,063</u>
Expenditures			
Current - public safety			
Payroll	2,057,501	2,160,297	(102,796)
Uniform allowance	12,000	25,968	(13,968)
Police Reserve Officer in kind	-	42,869	(42,869)
Insurance	179,000	142,773	36,227
Utilities	41,600	21,842	19,758
Repair and maintenance	32,700	43,518	(10,818)
Supplies	45,800	45,534	266
Office cleaning	7,000	6,760	240
Dues and subscriptions	6,425	24,479	(18,054)
Printing	2,400	790	1,610
Communications	93,550	104,429	(10,879)
Schools and training	35,800	37,268	(1,468)
Professional services	13,000	15,400	(2,400)
Contingency	-	27,374	(27,374)
Police Reserve Officer program	2,800	3,372	(572)
DARE program	1,000	1,293	(293)
Miscellaneous	1,500	5,171	(3,671)
Capital outlay - public safety	150,900	108,485	42,415
Total Expenditures	<u>2,682,976</u>	<u>2,817,622</u>	<u>(134,646)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(128,000)	(105,583)	22,417
Other Financing Sources			
Proceeds from sale of capital assets	8,000	1,660	(6,340)
Net Change in Fund Balances	(120,000)	(103,923)	16,077
Fund Balances, January 1	<u>723,172</u>	<u>723,172</u>	<u>-</u>
Fund Balances, December 31	<u>\$ 603,172</u>	<u>\$ 619,249</u>	<u>\$ 16,077</u>

West Hennepin Public Safety Department
 Maple Plain, Minnesota
 Required Supplementary Information (Continued)
 For the Year Ended December 31, 2025

Notes to the Required Supplementary Information

Budgetary Reporting

A. Budgetary Comparison Schedule

The budgetary comparison schedule presents the comparison of the original and legally amended budget with actual amounts on a departmental level for the General fund. The departmental level budget is adopted on a basis consistent with generally accepted accounting principles. The fund balance reports revenue in the period in which they become measurable and available.

B. Excess of Expenditures Over Appropriations

For the year ended December 31, 2025, expenditures exceeded appropriations in the following funds:

Fund	Final Budget	Actual	Excess of Expenditures Over Appropriations
Primary Government			
Major			
General Fund	\$ 2,682,976	\$ 2,817,622	\$ 134,646

These excess expenditures were funded by excess fund balance and greater than anticipated revenues.

C. Summary of Significant Budget Variances

The General fund revenues and expenditures varied significantly from final budget amounts as noted below:

Revenues

- State intergovernmental revenues exceeded budgeted amounts primarily due to the ICPOET grant which was not budgeted.
- Police Reserve Officer in kind donations exceeded the budget as this is not budgeted and based on Reserve Officer hours at year-end. This is offset by the corresponding expenditure account.
- Other miscellaneous revenues exceeded budgeted amounts due to the receipt of various miscellaneous revenues and reimbursements for health insurance and vests, among others.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplementary Information (Continued)

Expenditures

- Payroll expenditures exceeded budgeted amounts primarily due to the hire of an additional officer.
- Police Reserve Officer in kind exceeded the budget as this is not budgeted and based on Reserve Officer hours at year-end. This is offset by the corresponding revenue account.
- Insurance expenditures were under budgeted amounts due to lower than anticipated insurance costs.
- Capital outlay expenditures were under budget due to lower than anticipated costs for the acquisition and outfitting of new squad vehicles.

D. Budgetary Compliance

There were no budgetary compliance violations for the fiscal year ending December 31, 2025.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information
For the Year Ended December 31, 2025

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
6/30/2025	0.0020 %	\$ 65,326	\$ 1,576	\$ 66,902	\$ 178,538	36.6 %	90.8 %
6/30/2024	0.0019	69,046	1,785	70,831	158,067	43.7	89.1
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	79.1
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	55,331	278.8	68.9

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)
12/31/2025	\$ 13,108	\$ 13,108	\$ -	\$ 174,772	7.50 %
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

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplementary Information - General Employee Retirement Fund

Changes in Actuarial Assumptions

2025 - The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members. The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

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.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

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

Changes in Plan Provisions

2025 - The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75% , beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%. The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

2024 - 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.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

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
6/30/2025	0.0857 %	\$ 1,003,678	\$ 34,792	\$ 1,038,470	\$ 1,186,333	84.6 %	91.8 %
6/30/2024	0.0791	1,039,988	39,644	1,079,632	1,094,636	95.0	90.2
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	335,275	1,173.0	63.9

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)
12/31/2025	\$ 225,998	\$ 225,998	\$ -	\$ 1,276,825	17.70 %
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

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

Notes to the Required Supplementary Information - Police and Fire Fund

Changes in Actuarial Assumptions

2025 - Assumed rates of salary increases were reduced slightly. Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements. Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment. Assumed rates of disabled retirement were significantly increased, especially for ages over age 30. Continued use of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience. Percent married assumption for female retirees lowered from 70% to 65%. Minor changes were made to form of payment assumptions for retirees. Minor changes were made to assumptions made with respect to missing participant data. The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

2024 - There were no changes in actuarial assumptions since the previous valuation.

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.

West Hennepin Public Safety Department
Maple Plain, Minnesota
Required Supplementary Information (Continued)
For the Year Ended December 31, 2025

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

Changes in Plan Provisions

2025 - The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase). The January 1, 2026 benefit increase changed from 1% to 3%; subsequent January 1 increases will be 1%. The threshold to end the \$9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis). The threshold to end the additional \$9 million annual state aid contribution changed from the earlier of July 1, 20248 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis). An additional \$17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048. Joint and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

2024 - The State contribution of \$9.0 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90.0 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 90.0 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.

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

FOR THE YEAR ENDED
DECEMBER 31, 2025

West Hennepin Public Safety Department
 Maple Plain, Minnesota
 Combining Balance Sheet - Special Revenue Funds
 Nonmajor Governmental Funds
 December 31, 2025

	Crime Prevention	Police Reserve Officer	Total Governmental Funds
Assets			
Cash and temporary investments	\$ 17,939	\$ 723	\$ 18,662
Fund Balances			
Committed	\$ 17,939	\$ 723	\$ 18,662

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, 2025

	Crime Prevention	Police Reserve Officer	Total Governmental Funds
Revenues			
Intergovernmental	\$ 2,000	\$ 200	\$ 2,200
Interest on investments	39	5	44
Miscellaneous	18,028	850	18,878
Total Revenues	20,067	1,055	21,122
Expenditures			
Current - public safety			
Supplies	1,259	-	1,259
Miscellaneous	488	2,180	2,668
Capital outlay - public safety	6,617	-	6,617
Total Expenditures	8,364	2,180	10,544
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,703	(1,125)	10,578
Other Financing Sources			
Proceeds from sale of capital assets	2,768	-	2,768
Change in Fund Balances	14,471	(1,125)	13,346
Fund Balances, January 1	3,468	1,848	5,316
Fund Balances, December 31	\$ 17,939	\$ 723	\$ 18,662

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OTHER REPORT
WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
MAPLE PLAIN, MINNESOTA

FOR THE YEAR ENDED
DECEMBER 31, 2025

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**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, 2025, 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 19, 2026.

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 19, 2026



Executive Governance Summary

West Hennepin Public Safety Department

Maple Plain, Minnesota

For the year ended December 31, 2025



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Edina, MN 55436
P 952.835.9090

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

14500 N Northsight Blvd, Ste 321
Scottsdale, AZ 85260
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March 19, 2026

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, 2025. 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 findings 2025-001 and 2025-002 that we consider to be significant deficiencies.

<u>Finding</u>	<u>Description</u>
2025-001	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>
2025-002	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. No new accounting policies were adopted and the application of existing policies were not changed during the year ended December 31, 2025. 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 19, 2026.



Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the 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, the Schedules of Employer’s Contributions, the respective budgetary comparison schedule and the related note disclosures) 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. 103 - *Financial Reporting Model Improvements* *Effective: 12/31/2026*

GASB Statement No. 104 - *Disclosure of Certain Capital Assets* *Effective: 12/31/2026*

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 19, 2026



BOARD OF COMMISSIONERS
Tuesday, January 27, 2026
8 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 8:02 a.m. by Chair Brad Spencer.

Present in Person: Commissioner Mayor Julie Maas-Kusske, Commissioner Ray McCoy, Commissioner Mike DeLuca, Director Matt DuRose, Recording Secretary Kim Curtis

Others Present: Commissioner Mayor Brad Spencer attended via cell phone speaker, Independence City Administrator Mark Kaltsas

Absent: None

Commissioner Spencer delegated the Chair's responsibility for leading the meeting to Commissioner Maas-Kusske. She then took over leading the meeting.

2. Election of 2026 WHPS Officers – Chair/Vice Chair/Secretary/Treasurer

McCoy nominated Maas-Kusske for Chair. Seconded by DeLuca. No further discussion. Motion by McCoy that nominations cease and cast a unanimous vote for Maas-Kusske. Seconded by DeLuca. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed.

McCoy nominated Spencer for Vice Chair. Seconded by DeLuca. Motion by McCoy that nominations cease and cast a unanimous vote for Spencer. Seconded by DeLuca. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed.

DeLuca nominated McCoy for Secretary. Seconded by Maas-Kusske. Unanimous vote cast by Maas-Kusske for McCoy. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed.

McCoy nominated DeLuca for Treasurer and moved to cast a unanimous vote. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed.

3. Additions to the Agenda

Federal Equitable Sharing Agreement and Certification (ESAC) for the commission's approval and signatures.

4. *Consent Agenda*****

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

- a) Approval of December 9, 2025, Police Commission Minutes
- b) Review of December 2025 Activity Report
- c) December 2025 Monthly Claims
- d) Review of FY2025 Budget and Cash Assets Reports
- e) Review of 2026 Accrued Vacation and Sick Time Report

Motion by DeLuca to approve the consent agenda, seconded by McCoy. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed.

5. Items of Interest-Community Events

The following items were reviewed:

Chief DuRose attended the following:

- SPARKS after school program—December 15
- Emergency Mgmt training at Hennepin County—December 18
- West Hennepin Chamber of Commerce—December 23
- Wayzata PD swearing in and promotional ceremony—January 6
- West Hennepin Chamber of Commerce—January 13
- Lakes Area Planning Group—January 22

Community Events:

- Toys for Tots delivery to Golden Valley—December 12
- Chief DuRose and Detective Anderson attended morning coffee at Christ Lutheran Church—December 15
- Kwik Trip grand opening—December 16
- Combined City Council meeting for fire merger—December 16
- Officers Splichal and Raskin spoke with Haven Homes residents during morning coffee—January 5
- Sgt Ebeling met with Haven Homes staff for quarterly check-in—January 5

Old Business

6. Accrual Time Carryover Requests

There were three requests to carry over vacation and/or comp time into 2026 and one request for payout. DuRose explained why the employees were unable to take the time off before the end of 2025. Motion by McCoy, seconded by DeLuca, to approve the carry over requests and at the next department meeting in March, DuRose will discuss with employees the importance of taking time off. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed.

Sgt. Howes is still on medical leave that could possibly go on until May. Until then he continues to accrue vacation and sick time. His request is to be paid the 58 vacation hours he was over the maximum due to time on extended leave. Motion by Maas-Kusske, seconded by McCoy to approve Sgt. Howes' payout request. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed.

New Business

7. Staffing and Personnel Update

Officer Anderson returned to full active duty on January 21st and Officer Splichal is almost done with his FTO. DuRose will move forward with taking applications for one or two part time police officers.

8. Squad Updates

West Hennepin has placed an order for a Ford Explorer to replace squad 74. DuRose will meet with Orono Public Works on January 30th to discuss their vehicle maintenance staff performing squad maintenance for West Hennepin. This is an informational meeting only to understand their capabilities and cost compared to using local dealerships.

9. Upcoming Events

January 31: The COOL WHPS team will participate in Polar Plunge on Lake Minnetonka.

February 2, 6 p.m., Independence Community Room: WHPS will host a 2025 recognition ceremony, and several officers will take their formal oath of office.

10. Pay Equity Report

A copy of West Hennepin's 2025 Pay Equity report was included in the packets for review. The Local Government Pay Equity Act requires the report to be completed and submitted every three years. The purpose is to eliminate sex-based wage disparities in public employment. The report needs the commission's approval, the Chair's signature and to be submitted by the January 31, 2026 deadline.

Motion by DeLuca, seconded by McCoy, to approve the 2025 Pay Equity report and for Maas-Kusske to sign it. The report was signed by Maas-Kusske and forwarded to Curtis for submission. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed.

11. Immigration Operations

Federal immigration Enforcement (ICE) is in Minnesota and a few agents have been seen in West Hennepin's area but West Hennepin has not been asked to assist. Public Order Group (POG) was put on standby last week when the airport had a larger than expected group of demonstrators protesting ICE agents in Minnesota. Two WHPS officers in one of the POG platoons were ready to deploy to the airport but were called off. A large number of POG platoons were deployed to a Maple Grove hotel for a noise complaint where ICE agents were staying. Two WHPS officers deployed to the incident with Platoon 6.

12. Federal Equitable Sharing Agreement and Certification (ESAC) Form

West Hennepin completed a 2025 Equitable Sharing And Agreement and Certification (ESAC) form that needs the commission's approval and DuRose and Maas-Kusske to sign it. The purpose is to report Justice and Treasury Funds received and expenditures that occurred in 2025. The information on the report matches the Forfeiture Funds report included in Item #4, d – Forfeiture Fund. Upon approval and signatures, the online submission will be completed by the January 31, 2026 deadline. Motion by McCoy, seconded by DeLuca, to approve the report and for DuRose and Maas-Kusske to sign it. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed. The form was signed and forwarded to Curtis to complete the submission.

13. 2026 Police Commission Meeting Dates to Be Held at 8 a.m. in West Hennepin's Conference Room

April 28

July 28

September 22

December 8

14. Adjourn

Motion by DeLuca, seconded by McCoy, to adjourn. Voting aye was Spencer, Maas-Kusske, DeLuca and McCoy. Voting nay was none. Motion passed. The meeting adjourned at 9:02 a.m.

Date: February 6, 2026

To: Public Safety Commissioners
City of Independence Council Members
City of Maple Plain Council Members

From: Director Matt DuRose

SUBJECT: January 2026 Monthly Activity Report



I am excited to present to you an updated version of the West Hennepin Public Safety Monthly Activity Report. While most of the report provides the same information as the previous version, we have updated the format and some of the data to more closely align with our offense reporting to the State of Minnesota. This report will continue to provide an overview of the monthly activity as well as year-to-date information for the reader.

All incidents are broken down as defined in the National Incident-Based Reporting System (NIBRS). NIBRS is the accepted reporting system utilized by police agencies across the country. NIBRS provides more complete and detailed incident information because it requires reporting of every offense committed within the incident. By detailing all offenses reported to West Hennepin Public Safety, it may appear that crime statistics are higher than what they have been, but this isn't necessarily the case. In this month's report, you will see that there were 24 criminal offenses reported, but they occurred in only 10 incidents.

NIBRS is broken down in the following categories:

Group A offenses

Animal Cruelty	Drug offenses	Homicide	Prostitution
Arson	Embezzlement	Human Trafficking	Robbery
Assault	Extortion	Kidnapping	Sex Offenses
Bribery	Forgery	Larceny	Stolen Property
Burglary	Fraud	Motor Vehicle Theft	Weapon Laws
Destruction/Damage	Gambling	Obscene Material	

Group B offenses

Bad Checks	Driving Under Influence	Liquor Law Violations	All Other Offenses
Curfew	Drunkenness	Peeping Tom	
Disorderly Conduct	Family Offenses	Trespass	

In addition to reporting Group A & B offenses, this activity report includes traffic related activity and community engagement activities of West Hennepin Public Safety. I look forward to the opportunity to discuss this new format with you and the community.

If anyone would like more detailed data, please contact my office.

Respectfully submitted,

West Hennepin Public Safety Monthly Activity Report

January 2026



January 2026 Overview

Calls for Service
Maple Plain
126 (32.7%)

Total Calls for Service
386

Calls for Service
Independence
222 (57.5%)

Traffic
Offenses
48

DWIs
1

Traffic
Offenses
93

DWIs
0

Crashes
2

Arrests
4

Aid Other
Agency
38 (9.8%)

Crashes
18

Arrests
0

Group A
Offenses
10

Group B
Offenses
8

Group A
Offenses
5

Group B
Offenses
1

*Traffic Offenses include citations, parking tickets, written and verbal warnings



Calls for Service: Non-Criminal

Medicals & Lift
Assists/Falls

27

Alarms

16

Traffic
Complaints

7

Suspicious
Activity

8

Disturbance

2

Welfare Check
& Mental Health

6

Record Checks
& Permits

37

Animal Calls

3

*Medicals & Lift Assists/Falls include all medical emergencies

*Alarms include home, business, fire, CO2 alarms

*Disturbance includes fights, harassment, and disorderly situations

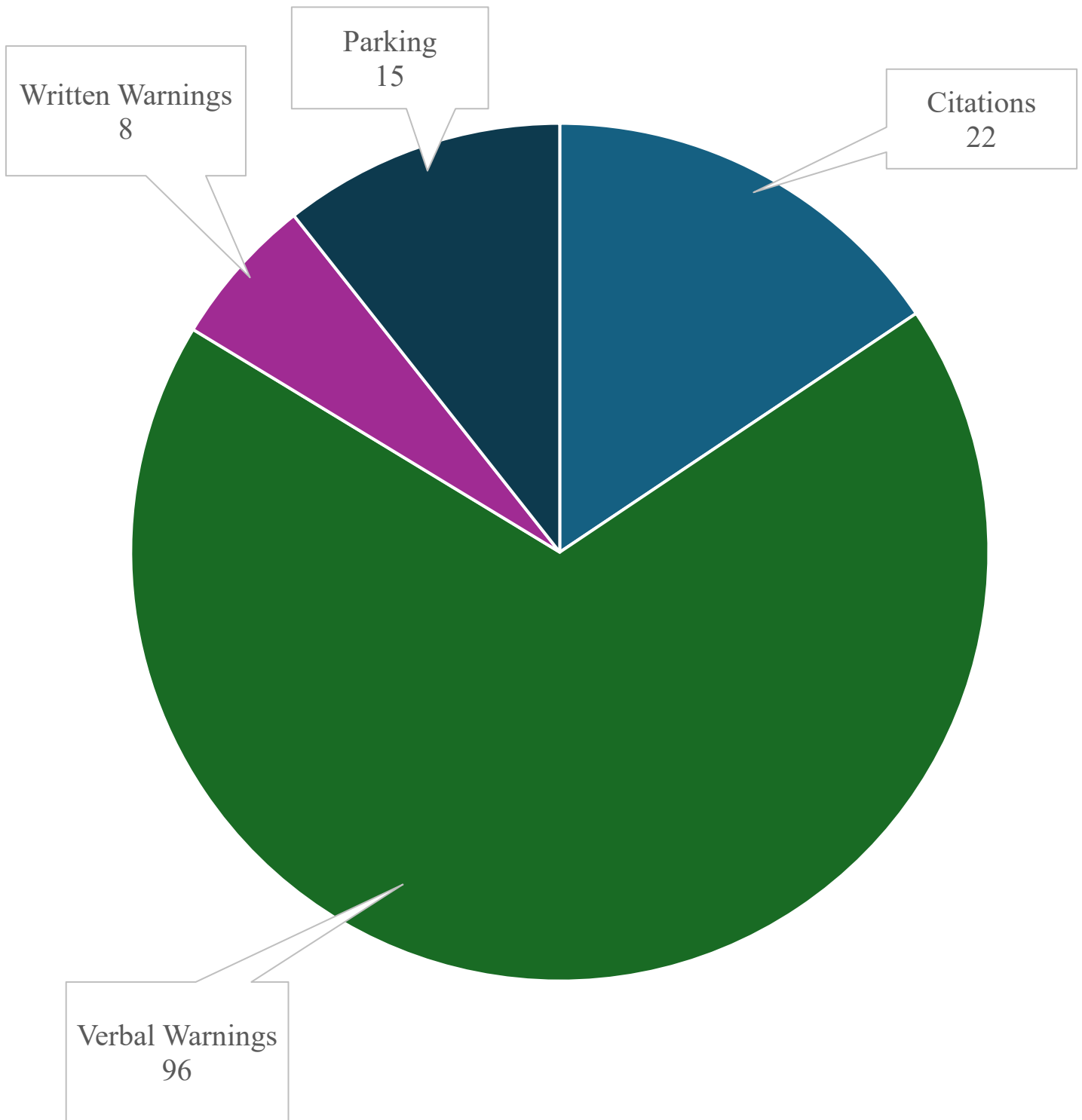


Notable Calls for Service

- **Welfare Check, ICR 26000095:** 01/04/2026, 1500 block of Halgren Road, Maple Plain. Officers were dispatched to check the welfare of an employee who was recently fired making suicidal comments. Officers arrived at the employee's residence and spoke to him about the reporting party's concerns. He advised he was not suicidal and was just upset about losing his job. He was advised to call back if he needs assistance.
- **Suspicious Activity, ICR 26000228:** 01/17/2026, 9300 block of Maria Road, Independence. Officer was dispatched to a suspicious activity report where the homeowner saw three individuals walk up the homeowner's driveway. The reporting party had the incident on video. They can be heard saying "we are on somebody's property" and "take a picture". Extra patrol will be provided to the area.
- **Disturbance, ICR 26000322:** 01/26/2026, 3600 block of Ihduhapi Trail, Independence. Officer was dispatched to an individual acting aggressively and believed to be under the influence of drugs. Officers attempted to find additional resources for the subject, and he was ultimately unwilling to cooperate. He decided to leave on foot but shortly returned and asked for assistance. Officers believed the subject was a potential danger to himself considering the cold weather. He was placed on an emergency transport hold and was taken to the hospital.
- **Welfare Check, ICR 26000334:** 01/27/2026, 5800 block of Main Street W, Maple Plain. Officer was dispatched to check the welfare of the reporting party's friend who texted and said he had overdosed. Officer arrived on scene and spoke to the patient who admitted to taking 90 pills and had thoughts of self-harm. The patient was placed on an emergency evaluation hold and transported to the hospital.
- **Narcotics Complaint, ICR 26000385:** 01/31/2026, 4800 block of Gateway Boulevard, Maple Plain. Officer was dispatched to the listed location where someone turned in a baggie believed to be drugs. Officer arrived and watch video surveillance and was unable to pinpoint a suspect to prove possession. Officer seized the bag and brought it back to the police department where the contents tested positive for Methamphetamine. The narcotics were placed into evidence for destruction. The Drug Task Force was notified.

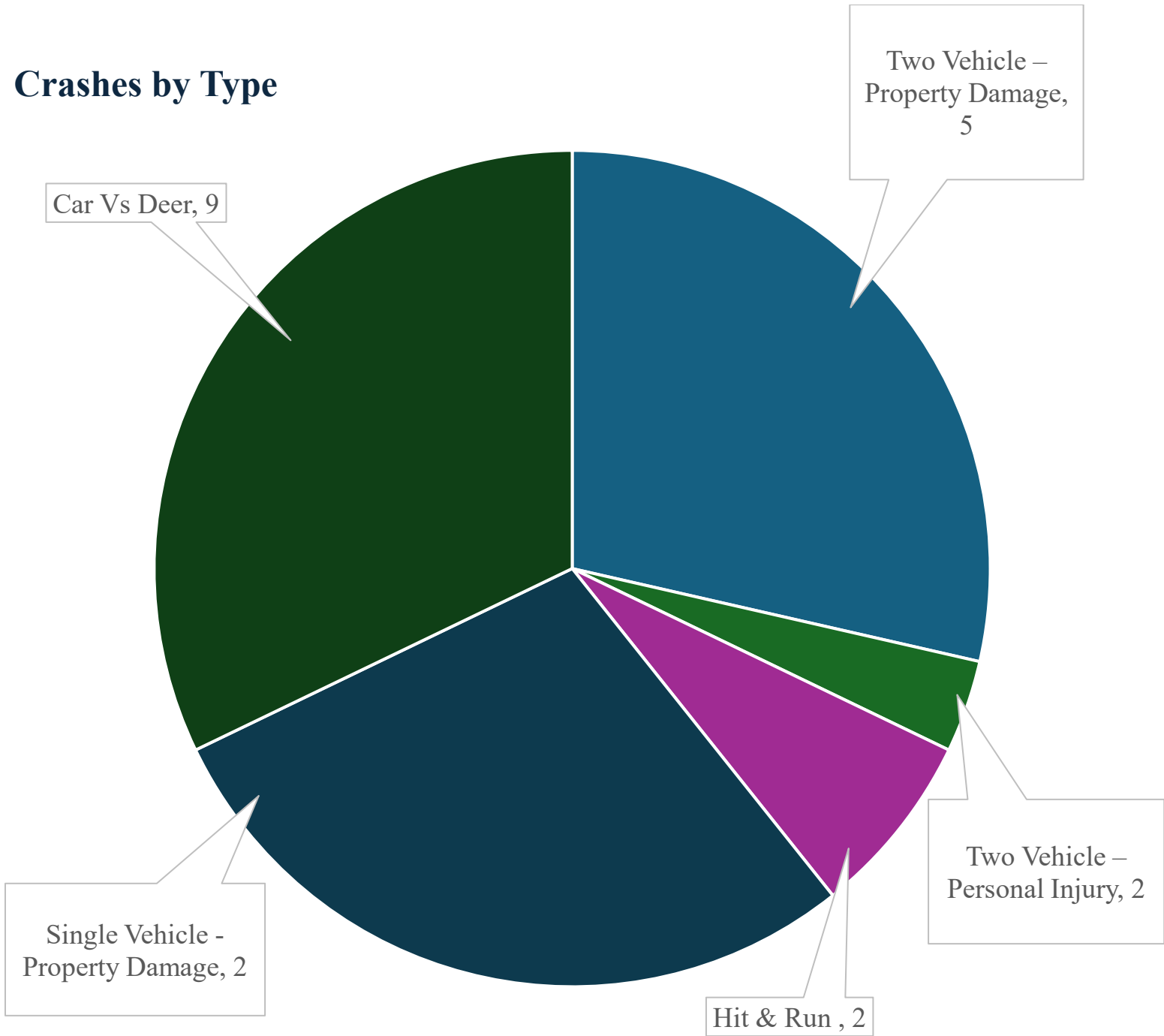


Traffic Offense Data



Crash Statistics

Crashes by Type



Criminal Offenses

Assault
2

Possession of
Controlled
Substance
3

Fraud
2

Theft
7

DWI
3

Court Order
Violation
1

Domestic Assault
1

Disorderly Conduct
1

Fleeing in Motor
Vehicle
1

Stolen Property
1

Criminal Vehicular
Operation
2

*24 total reportable criminal offenses to the State/FBI in 10 separate incidents



Notable Criminal Offenses

- **Receiving Stolen Property, ICR 26000261:** 5300 block of Highway 12, Maple Plain. Officers received information of suspicious activity. Officers arrived and found a stolen trailer. Two males were taken into custody. The incident is under investigation.
- **3rd Degree DWI Arrest, ICR 26000267:** 1300 block of Baker Park Road, Maple Plain. Officer received a traffic complaint about a vehicle repeatedly crossing into oncoming traffic and traveling at inconsistent speeds. Officer located the vehicle and observed the driver asleep at the wheel. Officer spoke to the driver who displayed signs of impairment. Field Sobriety Tests were conducted and a preliminary breath test showed 0.00. A search warrant was granted for a blood draw, which was executed. During a search incident to arrest, methamphetamine was located. Charges pending test results.
- **Domestic Assault/Protection Order Violation, ICR: 26000312** 5200 block of Bryantwood Drive, Maple Plain. Officer was dispatched to a domestic assault where there was an order for protection in place. Officers arrived on scene and determined the suspect shoved the victim causing the victim to become fearful. The suspect was booked and transported to Hennepin County Jail where the suspect was charged with domestic assault and violation of an order for protection.
- **Theft, ICR: 26000337:** 5400 block of Highway 12, Maple Plain. Officer took a report of a theft from vehicle. The reporting party advised a company plow truck had been parking at a closed business parking lot and someone stole a snowblower out of the bed of the pickup truck. The incident was recorded on the business' surveillance cameras. Forwarded to investigations for further.
- **Assault, ICR: 26000379:** 4800 block of Gateway Boulevard, Maple Plain. Officers received a call of a traffic complaint where a vehicle was hitting guardrails and had stopped at the listed location. WHPS Officers were enroute to the call, while assisting agency Officers were already on scene. The driver was non-compliant and began fighting with Officers. Ultimately, the driver was able to put the vehicle in drive and sped off leaving three Officers with injuries. Alerts were put out on the driver who was taken into custody a few days later.



Community Engagement

- **January 5:** Officers Splichal and Raskin attended morning coffee at Haven Homes and introduced themselves to residents and answered their questions.
- **January 5:** Sgt Ebeling met with Haven Homes administration for a regularly scheduled check-in to discuss calls for service.
- **January 6:** Chief DuRose attended Wayzata PD's swearing in and promotional ceremony.
- **January 13:** Chief DuRose attended the West Hennepin Chamber of Commerce meeting as a newly elected board member.
- **January 22:** Chief DuRose attended the regularly scheduled Lakes Area Planning Group meeting to discuss Emergency Management in the area.
- **January 27:** The regular meeting of the West Hennepin Public Safety Police Commission was held at the WHPS office.
- **January 27:** Chief DuRose attended the monthly board meeting for West Hennepin Chamber of Commerce.
- **January 29:** Chief DuRose attended the Quarterly Meeting for West Suburban Fire District.
- **January 29:** Chief DuRose attended the regularly scheduled West Metro Drug Task Force Board meeting.
- **January 29:** Officer Eldred and Sergeant Ebeling attended the regularly scheduled Hennepin County Traffic Advisory Committee meeting.
- **January 31:** The Cool WHPS team Polar Plunged for the first time and raised over \$1,900 for Special Olympics Minnesota



Date: March 9, 2026

To: Public Safety Commissioners
City of Independence Council Members
City of Maple Plain Council Members

From: Director Matt DuRose

SUBJECT: February 2026 Monthly Activity Report



I present to you the February 2026 Monthly Activity Report for West Hennepin Public Safety.

All incidents are broken down as defined in the National Incident-Based Reporting System (NIBRS). NIBRS is the accepted reporting system utilized by police agencies across the country. NIBRS provides more complete and detailed incident information because it requires reporting of every offense committed within the incident. By detailing all offenses reported to West Hennepin Public Safety, it may appear that crime statistics are higher than what they have been, but this isn't necessarily the case. In this month's report, you will see that there were 15 criminal offenses reported, but they occurred in only 7 incidents.

NIBRS is broken down in the following categories:

Group A offenses

Animal Cruelty	Drug offenses	Homicide	Prostitution
Arson	Embezzlement	Human Trafficking	Robbery
Assault	Extortion	Kidnapping	Sex Offenses
Bribery	Forgery	Larceny	Stolen Property
Burglary	Fraud	Motor Vehicle Theft	Weapon Laws
Destruction/Damage	Gambling	Obscene Material	

Group B offenses

Bad Checks	Driving Under Influence	Liquor Law Violations	All Other Offenses
Curfew	Drunkenness	Peeping Tom	
Disorderly Conduct	Family Offenses	Trespass	

In addition to reporting Group A & B offenses, this activity report includes traffic related activity and community engagement activities of West Hennepin Public Safety. I look forward to the opportunity to discuss this new format with you and the community.

If anyone would like more detailed data, please contact my office.

Respectfully submitted,

West Hennepin Public Safety Monthly Activity Report

February 2026



February 2026 Overview

Calls for Service
Maple Plain
123 (29.1%)

Total Calls for Service
423

Calls for Service
Independence
262 (61.9%)

Traffic
Offenses
51

DWIs
1

Traffic
Offenses
137

DWIs
2

Crashes
1

Arrests
4

Aid Other
Agency
38 (9%)

Crashes
13

Arrests
3

Group A
Offenses
4

Group B
Offenses
5

Group A
Offenses
2

Group B
Offenses
4

*Traffic Offenses include citations, parking tickets, written and verbal warnings



Year to Date 2026 Overview

Calls for Service
Maple Plain
249 (30.8%)

Total Calls for Service
809
(2025 YTD: 799)

Calls for Service
Independence
484 (59.8%)

Traffic
Offenses
99

DWIs
2

Traffic
Offenses
230

DWIs
2

Crashes
3

Arrests
8

Aid Other
Agency
76 (9.4%)

Crashes
31

Arrests
3

Group A
Offenses
14

Group B
Offenses
13

Group A
Offenses
7

Group B
Offenses
5

*Traffic Offenses include citations, parking tickets, written and verbal warnings



Calls for Service: Non-Criminal

Medicals & Lift
Assists/Falls
21

Alarms
17

Traffic
Complaints
10

Suspicious
Activity
8

Disturbance
4

Welfare Check
& Mental Health
11

Record Checks
& Permits
38

Animal Calls
6

*Medicals & Lift Assists/Falls include all medical emergencies

*Alarms include home, business, fire, CO2 alarms

*Disturbance includes fights, harassment, and disorderly situations.



Year to Date Calls for Service: Non-Criminal

Medicals & Lift
Assists/Falls
48

Alarms
33

Traffic
Complaints
17

Suspicious
Activity
16

Disturbance
6

Welfare Check
& Mental Health
18

Record Checks
& Permits
75

Animal Calls
9

*Medicals & Lift Assists/Falls include all medical emergencies

*Alarms include home, business, fire, CO2 alarms

*Disturbance includes fights, harassment, and disorderly situations.

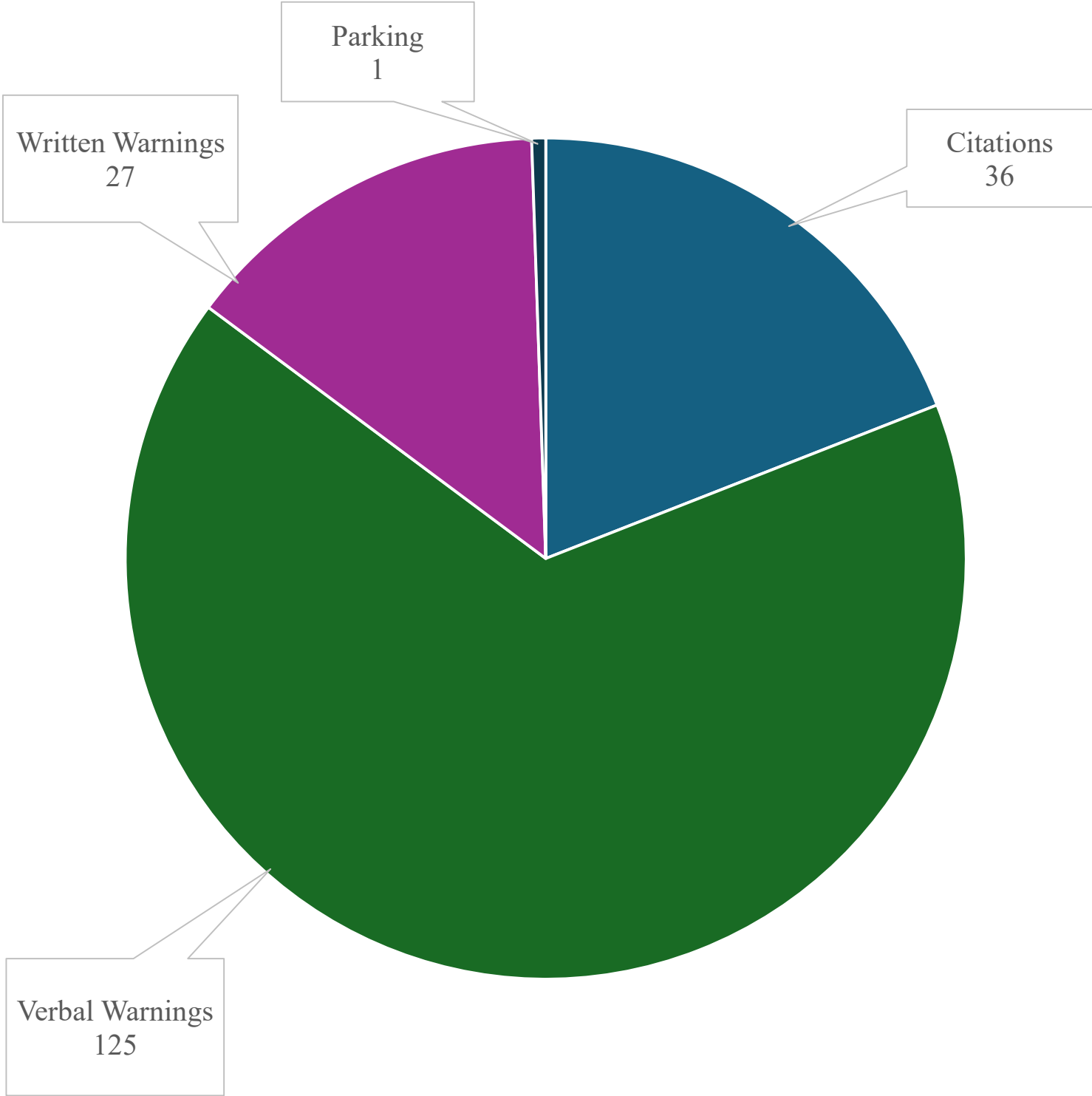


Notable Calls for Service

- **Welfare Check, ICR 26000423:** Highway 12/Halgren Road, Maple Plain. Officer was on routine patrol and observed a male sitting on the guardrail. Officer spoke to the male who advised he had walked from Mound to get away from an argument with his girlfriend. He advised he was trying to get to a gas station to contact family for transportation. Officer provided him with a ride to the nearest gas station.
- **Traffic, ICR 26000514:** County Road 92/1st Ave, Independence. Officer was monitoring speed where we frequently get complaints. Officer observed a vehicle driving 62-MPH in a 30-MPH zone. Officer stopped and spoke to the driver who displayed signs of impairment. Officer observed multiple open containers of alcohol. Field Sobriety Tests were performed and Officer determined there was no probable cause for a DWI arrest. Driver was issued a citation for speed and possession of an open bottle.
- **Welfare Check, ICR 26000554:** 5000 block Independence Street, Maple Plain. Officer was dispatched to a welfare check on a subject who seemed confused. Reporting party advised the subject was sitting on the curb outside of their house in the snow. Officer arrived on scene and spoke to the subject who appeared disoriented, confused, and under the influence of alcohol. Subject refused a PBT and denied consuming alcohol. The subject was placed on an emergency evaluation hold and transported to the hospital.
- **Welfare Check, ICR 26000668:** 5200 block of Bryantwood Drive, Maple Plain. Officer was dispatched to check the welfare of an individual who had fallen and appeared disoriented. Officer spoke to the patient who was in emotional distress, speaking rapidly, and exhibiting disorganized thought patterns. Patient admitted to alcohol use and stated they take their prescribed mental health medications. A social worker referral was submitted for follow up.

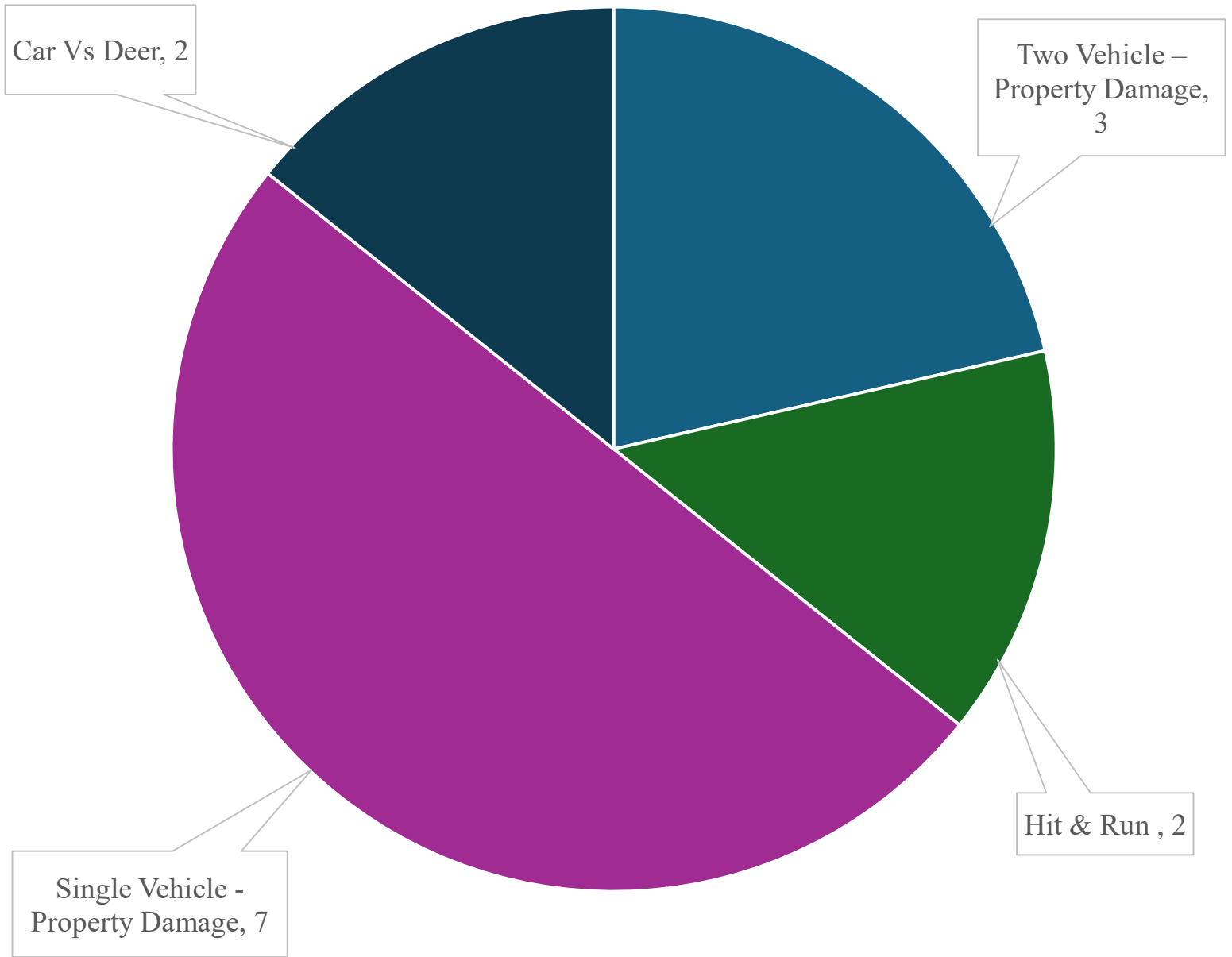


Traffic Offense Data



Crash Statistics

Crashes by Type



Criminal Offenses

Domestic Assault

Ind - 1

Possession of
Controlled
Substance

Ind - 1

Theft
MP - 3

DWI
MP - 5
Ind - 4

Weapons
Ind - 1

* 15 total reportable criminal offenses to the State/FBI in 7 separate incidents



Notable Criminal Offenses

- **4th Degree DWI, ICR 26000600:** County Road 6/Townline Road, Independence. Officer was dispatched to a person slumped over the steering wheel. Officer spoke to the driver who was acting irrationally and speaking incoherently. She later admitted to using marijuana and ecstasy. She was ultimately arrested for suspicion of DWI. A search warrant was granted and executed for a blood test. She was released to a sober party pending results and charges.
- **3rd Degree DWI & Narcotics Arrest, ICR 26000645:** 4800 block of Gateway Boulevard, Maple Plain. Officer was dispatched to a welfare check of a male sleeping in a vehicle. Officer arrived on scene and spoke to the driver and passenger and noted the smell of marijuana emanating from the vehicle. The driver displayed signs of impairment and was ultimately arrested for suspicion of DUI. During a search of the vehicle, illegally packaged marijuana and suspected narcotic pills were located which were found to belong to the passenger. The passenger was arrested for 5th degree drug possession. The driver was brought to the hospital to execute a blood draw warrant and released to a sober party pending results.
- **Domestic Assault/Weapons Violation, ICR: 26000704:** 6000 block Wood Hill Ln, Independence. Officers responded to a domestic assault in progress. Upon speaking with all parties, the suspect admitted to punching his father during a verbal argument and having a handgun in possession without a permit to carry. Suspect was arrested, booked, and transported to Hennepin County Jail for charging.
- **4th Degree DWI, ICR: 26000337:** Highway 12/Howard Avenue, Maple Plain. Officer initiated a traffic stop on a vehicle for burned out brake lights, dark tint, and lane violations. While speaking with the driver, signs of impairment were observed and the driver admitted consuming alcohol. Field Sobriety Tests showed signs of impairment. Driver was placed under arrest and transported to the police department where she provided an evidentiary breath sample of 0.11. After the booking process was completed, the driver was cited for 4th degree DWI and released to a relative.



Community Engagement

- **February 2** WHPS hosted a Recognition Ceremony where Sgt Ebeling and Ofcs Vorderbruggen, Lueth, and Freeman had their formal oaths of office. A 2025 year in review was also provided.
- **February 5** Chief DuRose attended the regularly scheduled meeting for Delano Safe Schools at Delano High School
- **February 9** Detective Anderson hosted a Cub Scout group for a tour and safety talk at the WHPS office.
- **February 10** Chief DuRose attended the monthly business meeting for West Hennepin Chamber of Commerce.
- **February 24** Chief DuRose attended the monthly board meeting for West Hennepin Chamber of Commerce



Date: April 7, 2026
 To: Public Safety Commissioners
 City of Independence Council Members
 City of Maple Plain Council Members
 From: Director Matt DuRose
 SUBJECT: March 2026 Monthly Activity Report



I present to you the March 2026 Monthly Activity Report for West Hennepin Public Safety.

All incidents are broken down as defined in the National Incident-Based Reporting System (NIBRS). NIBRS is the accepted reporting system utilized by police agencies across the country. NIBRS provides more complete and detailed incident information because it requires reporting of every offense committed within the incident. By detailing all offenses reported to West Hennepin Public Safety, it may appear that crime statistics are higher than what they have been, but this isn't necessarily the case. In this month's report, you will see that there were 18 criminal offenses reported, but they occurred in 17 incidents.

NIBRS is broken down in the following categories:

Group A offenses

Animal Cruelty	Drug offenses	Homicide	Prostitution
Arson	Embezzlement	Human Trafficking	Robbery
Assault	Extortion	Kidnapping	Sex Offenses
Bribery	Forgery	Larceny	Stolen Property
Burglary	Fraud	Motor Vehicle Theft	Weapon Laws
Destruction/Damage	Gambling	Obscene Material	

Group B offenses

Bad Checks	Driving Under Influence	Liquor Law Violations	All Other Offenses
Curfew	Drunkenness	Peeping Tom	
Disorderly Conduct	Family Offenses	Trespass	

In addition to reporting Group A & B offenses, this activity report includes traffic related activity and community engagement activities of West Hennepin Public Safety. I look forward to the opportunity to discuss this new format with you and the community.

If anyone would like more detailed data, please contact my office.

Respectfully submitted,

West Hennepin Public Safety Monthly Activity Report

March 2026



March 2026 Overview

Calls for Service
Maple Plain
147 (30%)

Total Calls for Service
491

Calls for Service
Independence
305 (62%)

Traffic
Offenses
51

DWIs
3

Aid Other
Agency
26 (5%)

Traffic
Offenses
141

DWIs
5

Crashes
1

Arrests
4

Crashes
18

Arrests
7

Group A
Offenses
4

Group B
Offenses
3

TZD
13 (3%)

Group A
Offenses
5

Group B
Offenses
6

- *Traffic Offenses include citations, parking tickets, written and verbal warnings
- *Arrests include physical arrests and citations issued for criminal offenses
- *Group A & B Offenses include all reportable offenses whether a physical arrest was made or not



Year to Date 2026 Overview

Calls for Service
Maple Plain
396 (30.5%)

Total Calls for Service
1,300
(2025 YTD: 1,201)

Calls for Service
Independence
789 (60.7%)

Traffic
Offenses
150

DWIs
5

Aid Other
Agency
102 (7.8%)

Traffic
Offenses
371

DWIs
7

Crashes
4

Arrests
12

Crashes
49

Arrests
10

Group A
Offenses
19

Group B
Offenses
15

TZD
13 (1%)

Group A
Offenses
7

Group B
Offenses
11

- *Traffic Offenses include citations, parking tickets, written and verbal warnings
- *Arrests include physical arrests and citations issued for criminal offenses
- *Group A & B Offenses include all reportable offenses whether a physical arrest was made or not



Calls for Service: Non-Criminal

Medicals & Lift
Assists/Falls
26

Alarms
22

Traffic
Complaints
13

Suspicious
Activity
11

Disturbance
3

Welfare Check
& Mental Health
15

Record Checks
& Permits
43

Animal Calls
8

*Medicals & Lift Assists/Falls include all medical emergencies

*Alarms include home, business, fire, CO2 alarms

*Disturbance includes fights, harassment, and disorderly situations.



Year to Date Calls for Service: Non-Criminal

Medicals & Lift
Assists/Falls

74

Alarms

55

Traffic
Complaints

30

Suspicious
Activity

27

Disturbance

9

Welfare Check
& Mental Health

33

Record Checks
& Permits

118

Animal Calls

17

*Medicals & Lift Assists/Falls include all medical emergencies

*Alarms include home, business, fire, CO2 alarms

*Disturbance includes fights, harassment, and disorderly situations.

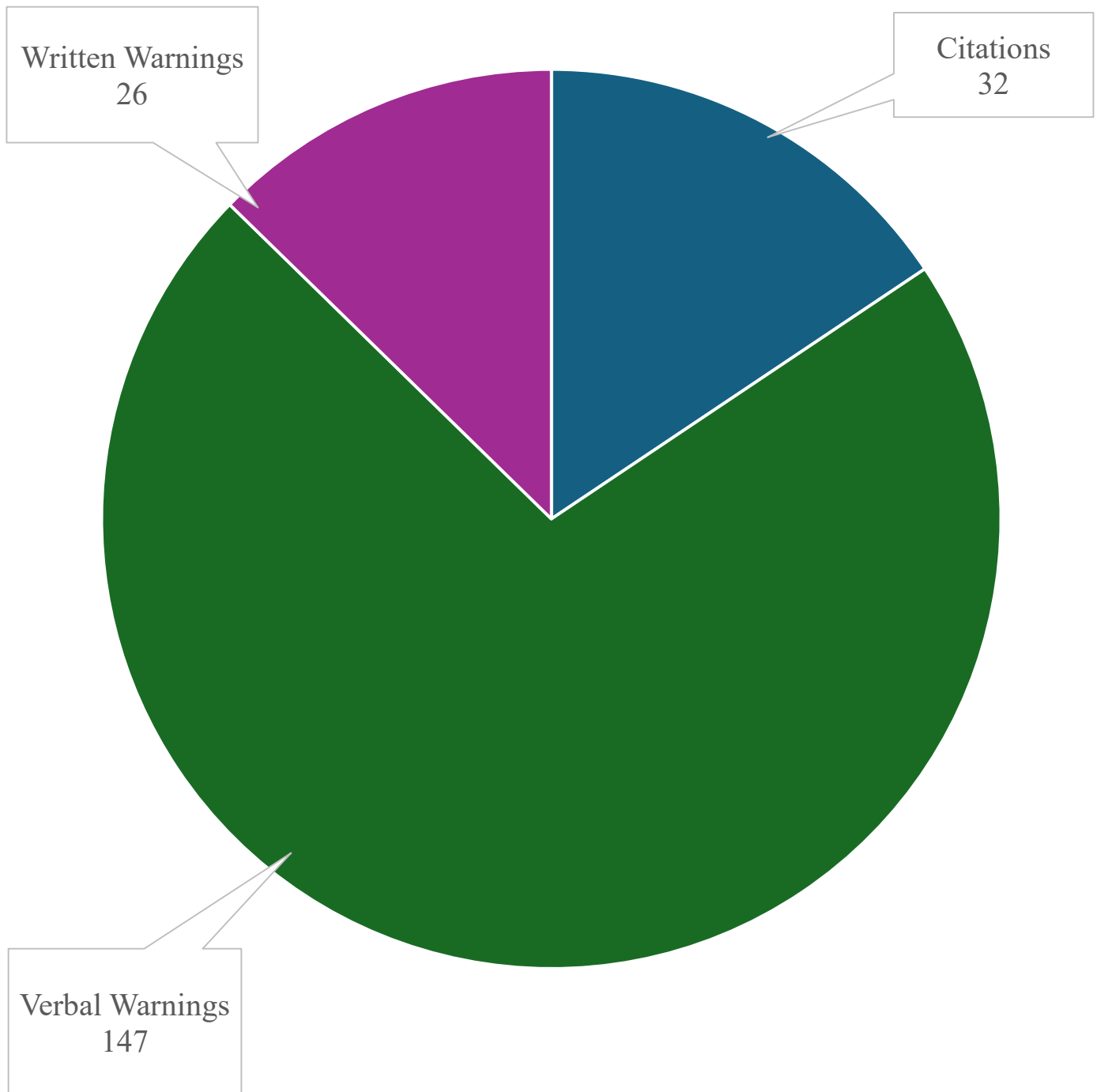


Notable Calls for Service

- **Overdose, ICR 26000833:** 3600 block of Ihduhapi Trail, Independence. Officer was dispatched to an intentional overdose for an individual who ingested different sedatives. Officer arrived on scene and found the patient heavily sedated and wouldn't respond to questions. The patient's oxygen level was low at 37. West Suburban Fire and North Memorial Paramedics took over patient care. The patient was transported to the hospital.
- **Crash, ICR 26000919:** Independence Road/Pete Drive, Independence. Officer was dispatched to a vehicle in the ditch. Reporting party advised a male driver with a ponytail appeared intoxicated and left the scene. Officer arrived, found the vehicle unoccupied, and observed an open bottle of alcohol within the vehicle. Officer responded to the registered owner's address, and no one was home. Officer returned to the scene and the vehicle was towed from the ditch.
- **Property Damage, ICR 26000979:** 1700 block of Baker Park Road, Maple Plain. Officer was dispatched to wires arching from powerlines. Officer arrived and found a large tree had fallen striking multiple homes causing notable damage. Officer contacted the utility companies and ensured all homeowners were notified of the damage.
- **Welfare Check, ICR 26001197:** County Road 6/County Road 90, Independence. Officer was dispatched to an individual lying in the ditch near the roadway. Officer arrived and spoke to the subject who appeared dazed and confused. She advised she was trying to walk to the cities and had fallen asleep. North Memorial Paramedics arrived and evaluated the patient who declined transport. Given the decent weather and her increased alertness, she was released from the scene.
- **Missing Person, ICR 26001268:** 9100 block of Highway 12, Independence. Officer was dispatched to a report of a missing child with autism. It was reported the family dog was with the child. Officers searched the area and the child eventually returned home. The child advised they went walking by the train tracks and had issues with the dog running off but was able to find their way to Highway 12 and followed the road home.



Traffic Offense Data

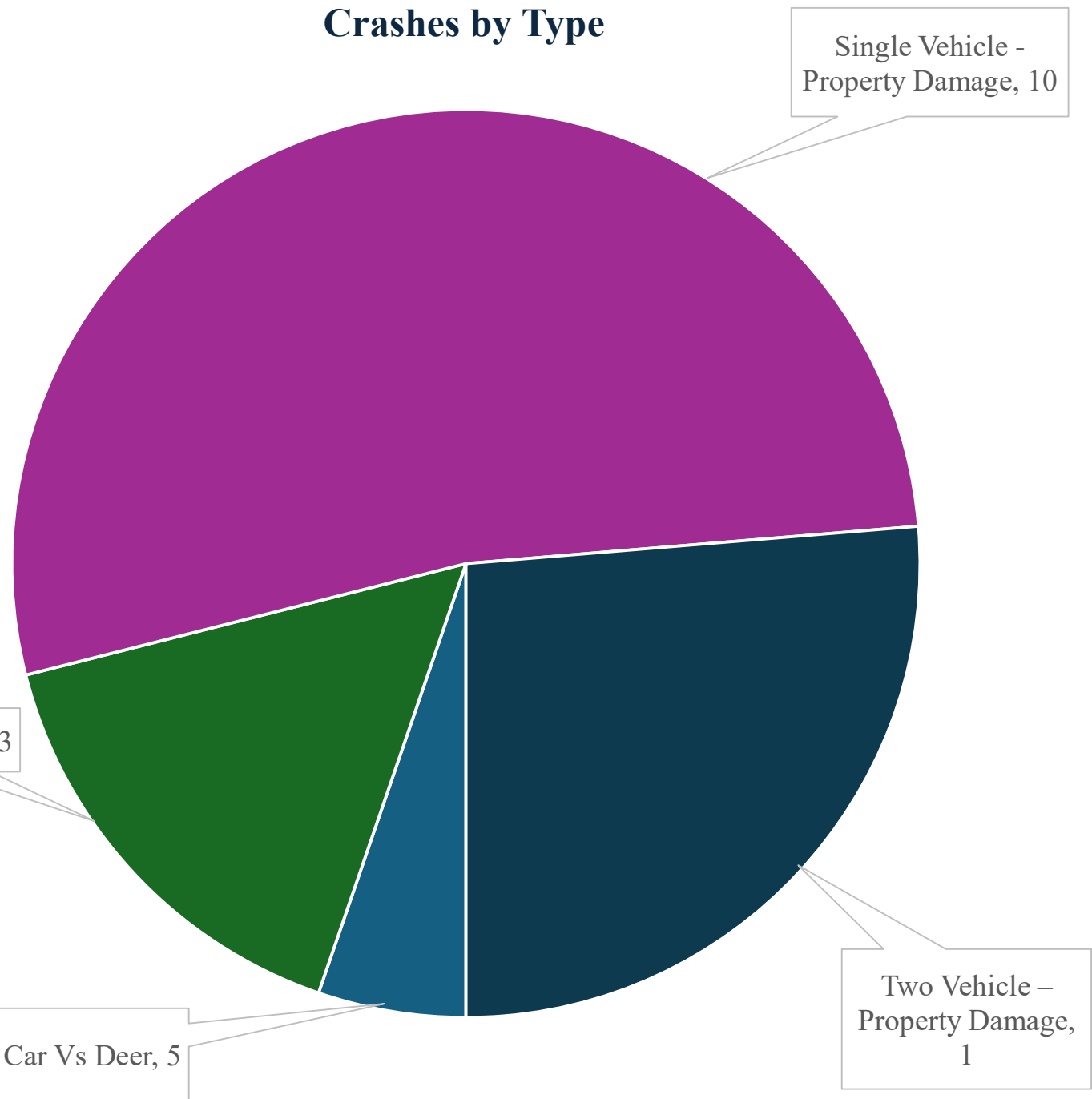


*Traffic Offense Data includes TZD stops



Crash Statistics

Crashes by Type



Criminal Offenses

Possession of
Controlled Substance

MP – 1

Ind – 2

Theft

MP – 2

Ind – 2

DWI

MP – 3

Ind – 5

POR Violation

Ind – 1

Burglary

MP – 1

Animal Cruelty

Ind – 1

* 18 total reportable criminal offenses to the State/FBI in 17 separate incidents



Notable Criminal Offenses

- **5th Degree Drug Possession, ICR 26000906:** 200 block of County Road 92, Independence. Officer was on routine patrol and observed a vehicle with illegal tint and significant front-end damage. Officer observed the driving behavior suspicious and initiated a traffic stop. The vehicle was slow to stop and evasive but eventually stopped. The driver advised there was marijuana in the vehicle and his driver's license is suspended. The driver provided consent to search the vehicle where illegally packaged marijuana was located. During the search of the vehicle, the driver is seen tossing something out of his hand. The item was retrieved and found to be cocaine. Pending charges.
- **4th Degree DWI, ICR 26001009:** 4800 block of Highway 12, Maple Plain. Officer was dispatched to a drunk problem where the subject had passed out at the bar, thrown up, and walked back to his vehicle. Officer arrived and observed the suspect in the vehicle. He was ultimately arrested for DWI where he provided an evidentiary test of 0.11. He was released to a sober party with a citation for 4th degree DWI.
- **Non-Compliant Predatory Offender, ICR: 26001017:** County Road 83/County Road 6, Independence. Officer was dispatched to a report of a domestic witnessed by the reporting party who advised they saw the male backhand the female. Officers arrived on scene and found a vehicle with its hazard lights on occupied by the female party who advised she was verbally fighting with her boyfriend. She also advised he made a motion like he was going to hit her, but never did. Officers spoke to the male half who advised the fight was verbal and nothing physical took place. Upon doing routine checks, it was found the male subject is a non-compliant predatory offender. He was arrested and transported to Hennepin County Jail pending charges.



Notable Criminal Offenses

- **Ignition Interlock Violation, ICR 26001128:** 200 block of County Road 92, Independence. Officer was on routine patrol and observed a vehicle with multiple equipment violations. Officer spoke to the driver who admitted there was illegally packaged marijuana in the vehicle. A consent search found a small amount of marijuana as well as ‘Whip Trip’ gas canisters. It was found the driver had an ignition interlock restriction and the vehicle they were driving was not equipped with an interlock device. He was arrested, booked, and released pending charges for the interlock violation.
- **5th Degree Drug Possession, ICR 26001134:** 4800 block of Gateway Blvd, Maple Plain. Officer was on routine patrol and observed a vehicle drive up and over the sidewalk. Officer initiated a traffic stop and made contact with the driver. Officer observed a small amount of marijuana on the floorboard of the vehicle in plain view. Officer completed a probable cause search of the vehicle and located 1.25 grams of cocaine. The driver was arrested for 5th Degree Drug Possession.
- **Theft by Swindle, ICR: 26001160:** 5600 block of Lake Sarah Heights Drive, Independence. Officer was dispatched to a theft report regarding a possible scam. Officer spoke to the victim who advised he thought he was investing in Crypto Currency. The victim was swindled out of a large sum of money. This case was forwarded to investigations for further action.
- **DWI/5th Degree Drug Possession, ICR: 26001216:** Woodhill Drive/County Road 11, Independence. Officer was dispatched to an individual slumped over the steering wheel and unresponsive. Officers arrived on scene and were able to wake the driver. Officers spoke to the driver and observed signs of impairment as well as drug paraphernalia was observed in plain view. He was ultimately arrested for suspect Driving Under the Influence of narcotics. A search of the vehicle revealed further narcotics. A search warrant was executed for a blood sample. He was booked into Hennepin County Jail for 5th Degree Drug Possession. DWI charges are pending toxicology results.



Community Engagement

- **March 2:** Mayor Maas-Kusske and Chief DuRose took a behind the scenes tour of Mall of America with their security team.
- **March 4:** Several staff members met with staff from the Hennepin County Attorney's Office to learn more about Emergency Risk Protection Orders.
- **March 5:** Chief DuRose attended the monthly Hennepin County Chiefs meeting
- **March 5:** Chief DuRose attended the Highway 12 Coalition meeting in Delano.
- **March 5:** Detective Anderson hosted a Cub Scout Troop for CSI night at WHPS.
- **March 10:** Chief DuRose attended the monthly business meeting for West Hennepin Chamber of Commerce
- **March 11:** Chief DuRose attended Hennepin County Emergency Mgmt Spring Meeting
- **March 12:** Detective Anderson and Officer Peterson provided Alcohol Server's Training at McGarry's
- **March 17:** Chief DuRose testified on a bill requesting funding for Hwy 12 in the MN House Capital Investment Committee.
- **March 21:** Officers Eldred and Splichal attended the Lyndale Lutheran Church Chili and Pie Cook-off
- **March 24:** Chief DuRose attended the West Hennepin Chamber of Commerce Board meeting
- **March 26:** Chief DuRose met with Crime Prevention Fund staff to learn more about the organization.



West Hennepin Public Safety
Monthly Claims
 January 2026

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
General Journal	01/01/2026	775R		Reverse of GJE 775 -- record Language Line Service	201 · Telephone		-SPLIT-	-305.52
General Journal	01/02/2026	770R		Reverse of GJE 770 -- for 2026 Limited FSA Account	104 D · Benefits Administration Fees		1550 · Prepaid Expense	807.15
General Journal	01/02/2026	772R		Reverse of GJE 772 -- Scott Isaacson, 2026 coverage	104 A · Disability Medical Insurance		-SPLIT-	1,727.82
General Journal	01/02/2026	774R		Reverse of GJE 774 -- for 2026 ins coverage	104 F · Life Insurance		-SPLIT-	112.03
Check	01/02/2026	HSA	Optum Bank	1st Qtr Employer HSA contributions	West Hennepin Public Safety	√	-SPLIT-	-11,550.00
General Journal	01/02/2026	782R		Reverse of GJE 782 -- record Optum as '25 expense	104 D · Benefits Administration Fees		-SPLIT-	-127.50
Check	01/12/2026	36241	Language Line Services	interpreter services	West Hennepin Public Safety	√	201 · Telephone	-305.52
Check	01/12/2026	36242	Loffler - Leasing	monthly copier lease	West Hennepin Public Safety	√	203 · Office/Opr Equip Maintenance	-260.49
Check	01/12/2026	36243	City of Independence	utility & office cleaning expenses reimb	West Hennepin Public Safety	√	-SPLIT-	-1,332.55
Check	01/12/2026	36244	Thomson Reuters - West	online/software subscription	West Hennepin Public Safety	√	302 A3 · Investigative IT Fees	-156.83
Check	01/12/2026	36245	Hennepin County Accounts Receivable	monthly radio/MDC expenses	West Hennepin Public Safety	√	302 F · Radios, MDCs	-1,762.13
Check	01/12/2026	36246	Mid-County Coop	fuel tank fills	West Hennepin Public Safety	√	-SPLIT-	-1,335.84
Check	01/12/2026	36247	Peterson Counseling & Consulting	officer wellness program	West Hennepin Public Safety	√	307 F · Wellness Program	-645.00
Check	01/12/2026	36248	HealthPartners Inc	medical ins premiums	West Hennepin Public Safety	√	-SPLIT-	-24,203.57
Check	01/12/2026	36249	Delta Dental of MN	VOID: dental ins premiums	West Hennepin Public Safety	√	104 E · Dental Insurance	0.00
Check	01/12/2026	36250	Streicher's Police Equipment	uniform expenses	West Hennepin Public Safety	√	-SPLIT-	-460.70
Check	01/12/2026	36251	Ridgecrest Products, Inc.	2 detective badges	West Hennepin Public Safety	√	105 C · WHPS Expense	-409.95
Check	01/12/2026	36252	City of Independence	shared office cleaning reimbursement	West Hennepin Public Safety	√	205 · Office Rent & Cleaning	-614.50
Check	01/12/2026	36253	Lake Minnetonka SWAT	membership dues	West Hennepin Public Safety	√	206 · Books/Dues/Subscriptions	-3,000.00
Check	01/12/2026	36254	Paul Baertschi	annual subscription	West Hennepin Public Safety	√	206 · Books/Dues/Subscriptions	-200.00
Check	01/12/2026	36255	CenterPoint Energy	monthly office gas usage	West Hennepin Public Safety	√	207 · Utilities/Gas/Electric	-861.12
Check	01/12/2026	36256	Element Technologies, LLC	monthly IT fees	West Hennepin Public Safety	√	302 A2 · IT Contracted Services/hdwr/sft	-4,892.46
Check	01/12/2026	36257	BelayHost	domain name hosting	West Hennepin Public Safety	√	302 A2d · Web Hosting/Email Spam Filterin	-30.00
Check	01/12/2026	36258	Davis Chevrolet of Delano	squad maintenance expense	West Hennepin Public Safety	√	303 · Auto Maintenance	-101.35
Check	01/12/2026	36259	Mid-County Coop	fuel tank fill	West Hennepin Public Safety	√	304 · Fuel and Oil	-313.91
Check	01/12/2026	36260	Culligan Bottled Water	water expense	West Hennepin Public Safety	√	204 · Office/Operating Supplies	-60.34
Check	01/12/2026	36261	Crow River News	annual subscription	West Hennepin Public Safety	√	206 · Books/Dues/Subscriptions	-121.70
Check	01/12/2026	36262	MN Chiefs of Police Assoc.	ETI Conference registrations	West Hennepin Public Safety	√	-SPLIT-	-1,170.00
Check	01/12/2026	36263	City of Monticello	annual animal control fees	West Hennepin Public Safety	√	404 · Contingency Fund	-300.00
Check	01/12/2026	36264	Delta Dental of MN	dental ins premiums	West Hennepin Public Safety	√	-SPLIT-	-1,341.87
Deposit	01/12/2026			Deposit	West Hennepin Public Safety	√	-SPLIT-	5.75
Deposit	01/12/2026			Deposit	West Hennepin Public Safety	√	-SPLIT-	240.00
General Journal	01/12/2026	777R	Customer	Reverse of GJE 777 -- Dec. '25 burn permits	1200 · Accounts Receivable		503 A · Burn Permits	-240.00
General Journal	01/12/2026	778R	Customer	Reverse of GJE 778 -- Dec. '25 copies of police repc	1200 · Accounts Receivable		503 B · Copies	-5.75
Deposit	01/12/2026			Deposit	West Hennepin Public Safety	√	-SPLIT-	272,274.00
General Journal	01/12/2026	779		monthly requisition, January 2026	West Hennepin Public Safety	√	1701 · Capital Improvement Fund	-10,833.00
Deposit	01/13/2026			Deposit	West Hennepin Public Safety	√	503 V2 · Health Insurance	2,332.30
General Journal	01/13/2026	780R	Customer	Reverse of GJE 780 -- Dec '25 HealthPartners reimt	1200 · Accounts Receivable		503 V2 · Health Insurance	-2,332.30
Check	01/14/2026	36265	Aurora Mental Health & Wellness	officer wellness	West Hennepin Public Safety	√	307 F · Wellness Program	-344.70
Check	01/14/2026	36266	City of Independence	dental ins premiums reimbursement	West Hennepin Public Safety	√	-SPLIT-	-2,447.73
Check	01/14/2026	36267	Elan Financial Services	monthly credit card charges	West Hennepin Public Safety	√	-SPLIT-	-2,308.78
General Journal	01/14/2026	781R		Reverse of GJE 781 -- record Aurora as 2025 expen	307 F · Wellness Program		-SPLIT-	-344.70
Liability Check	01/16/2026	PERA	PERA	January 16, 2026 payday	West Hennepin Public Safety	√	-SPLIT-	-16,935.41
Liability Check	01/16/2026	B-MP	Bank of Maple Plain - Paychecks	January 16, 2026 payday	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-41,106.91
Liability Check	01/16/2026	IRS	Internal Revenue Service	January 16, 2026 payday	West Hennepin Public Safety	√	-SPLIT-	-9,186.32
Liability Check	01/16/2026	MN REV	MN Dept. of Revenue	January 16, 2026 payday	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-2,874.00
Liability Check	01/16/2026	HSA	Optum Bank	January 16, 2026 payday	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-1,487.50
Liability Check	01/16/2026	FSA	TASC	January 16, 2026 payday	West Hennepin Public Safety	√	-SPLIT-	-597.16
Check	01/16/2026	B-MP	Bank of Maple Plain	direct deposit batch item fee	West Hennepin Public Safety	√	101 H · Payroll ACH Fees	-1.40
Check	01/16/2026	B-MP	Bank of Maple Plain	direct deposit batch orig fees	West Hennepin Public Safety	√	101 H · Payroll ACH Fees	-5.90
Check	01/16/2026	B-MP	Bank of Maple Plain	direct deposit service fee	West Hennepin Public Safety	√	101 H · Payroll ACH Fees	-9.95
Check	01/21/2026	36268	Optum	HSA monthly mtno fees	West Hennepin Public Safety	√	-SPLIT-	-127.50
Check	01/21/2026	36269	Office of MNIT Services	monthly WAN fees	West Hennepin Public Safety	√	206 · Books/Dues/Subscriptions	-52.88
Check	01/26/2026	36270	Delta Dental of MN	dental ins premiums	West Hennepin Public Safety	√	104 E · Dental Insurance	-1,341.87
Check	01/26/2026	36271	Standard Insurance Company	life and std ins premiums	West Hennepin Public Safety	√	-SPLIT-	-147.68
Check	01/26/2026	36272	Reliance Standard Life Ins.	ltd ins premiums	West Hennepin Public Safety	√	104 H · Long Term Disability	-510.67
Check	01/26/2026	36273	Employee	expense reimbursement	West Hennepin Public Safety	√	-SPLIT-	-371.65
Check	01/26/2026	36274	Verizon Wireless	cell phones and wireless aircards expense	West Hennepin Public Safety	√	201 · Telephone	-705.66
Check	01/26/2026	36275	Intoximeters	Intoximeter drygas can	West Hennepin Public Safety	√	203 · Office/Opr Equip Maintenance	-125.00
Check	01/26/2026	36276	City of Independence	shared expense reimbursement	West Hennepin Public Safety	√	205 · Office Rent & Cleaning	-614.50
Check	01/26/2026	36277	Delano Sportsmen's Club	annual membership fees	West Hennepin Public Safety	√	206 · Books/Dues/Subscriptions	-1,200.00
Check	01/26/2026	36278	League of Minnesota Cities	annual subscription renewal	West Hennepin Public Safety	√	206 · Books/Dues/Subscriptions	-1,170.00
Check	01/26/2026	36279	Driver and Vehicle Services	registration renewal	West Hennepin Public Safety	√	303 · Auto Maintenance	-15.25
Check	01/26/2026	36280	Davis Chevrolet of Delano	squad mtno expense	West Hennepin Public Safety	√	303 · Auto Maintenance	-121.30
Check	01/26/2026	36281	Mid-County Coop	fuel tank fills	West Hennepin Public Safety	√	-SPLIT-	-1,310.34
Check	01/26/2026	36282	Employee	training expenses reimbursement	West Hennepin Public Safety	√	-SPLIT-	-190.66
Check	01/26/2026	36283	PDCM/SCSU-Range	training registration	West Hennepin Public Safety	√	307 B4 · Officer Schools	-535.00
Check	01/26/2026	36284	Oak Ridge Pet Boarding	annual retainer fee	West Hennepin Public Safety	√	404 · Contingency Fund	-1,200.00
Check	01/26/2026	36285	Galls, LLC	uniform expense	West Hennepin Public Safety	√	105 A · Full-Time Employee	-27.00
Check	01/26/2026	36286	Streicher's Police Equipment	uniform expense	West Hennepin Public Safety	√	105 A · Full-Time Employee	-140.00
Check	01/26/2026	36287	Guardian Fleet Safety	partition install	West Hennepin Public Safety	√	303 · Auto Maintenance	-1,164.10
Check	01/26/2026	36288	Employee	training expense reimb	West Hennepin Public Safety	√	307 B2 · Officer Meals	-17.58
Check	01/26/2026	5008	Guardian Fleet Safety	WMDFE squad build expense	West Hennepin Forfeiture Fund	√	303 · Auto Maintenance	-6,849.32
Check	01/27/2026	36289	Postmaster	postage	West Hennepin Public Safety	√	202 · Postage	-390.00
Liability Check	01/30/2026	B-MP	Bank of Maple Plain - Paychecks	January 30, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-40,912.68
Liability Check	01/30/2026	IRS	Internal Revenue Service	January 30, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-9,139.04
Liability Check	01/30/2026	MN REV	MN Dept. of Revenue	January 30, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-2,838.00
Liability Check	01/30/2026	HSA	Optum Bank	January 30, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-1,493.50
Liability Check	01/30/2026	PERA	PERA	January 30, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-16,852.94
Liability Check	01/30/2026	FSA	TASC	January 30, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-597.16
Deposit	01/30/2026			Deposit	West Hennepin Public Safety	√	-SPLIT-	110.12
Deposit	01/30/2026			Deposit	West Hennepin Public Safety	√	-SPLIT-	320.00
Deposit	01/31/2026			Interest	West Hennepin Public Safety	√	503 F · Interest	176.45
Deposit	01/31/2026			Interest	West Hennepin Crime Prevention	√	503 F · Interest	4.49
Deposit	01/31/2026			Interest	West Hennepin Reserves	√	503 F · Interest	0.33

West Hennepin Public Safety
Monthly Claims
January 2026

AUDITED &
APPROVED: _____

DATE: _____

West Hennepin Public Safety
Monthly Claims
 February, 2026

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Paycheck	02/04/2026	36290	Employee	Vacation Hours Buydown	West Hennepin Public Safety		-SPLIT-	-2,963.38
Liability Check	02/04/2026	IRS	Internal Revenue Service	Vacation Buydown	West Hennepin Public Safety	✓	-SPLIT-	-600.18
Liability Check	02/04/2026	MN REV	MN Dept. of Revenue	Vacation Buydown	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-205.00
Check	02/04/2026	TRAN-01	West Hennepin Public Safety	credit card charges	West Hennepin Crime Prevention	✓	-SPLIT-	-7,706.25
Deposit	02/04/2026			Deposit	West Hennepin Public Safety	✓	503 V3 · Other	7,706.25
Check	02/04/2026	ACH	Elan Financial Services	monthly credit card charges	West Hennepin Public Safety	✓	-SPLIT-	-10,491.96
Check	02/09/2026	HSA	Optum Bank	Employer HSA Contributions	West Hennepin Public Safety	✓	104 C · Employer HSA Contributions	-2,475.00
Check	02/10/2026	36291	HealthPartners Inc	monthly medical ins premiums	West Hennepin Public Safety	✓	-SPLIT-	-22,181.86
Check	02/10/2026	36292	Streicher's Police Equipment	uniform expenses	West Hennepin Public Safety	✓	-SPLIT-	-449.96
Check	02/10/2026	36293	Employee	uniform expense reimb	West Hennepin Public Safety	✓	105 A · Full-Time Employee	-359.15
Check	02/10/2026	36294	Employee	uniform and work expenses reimb	West Hennepin Public Safety	✓	-SPLIT-	-119.68
Check	02/10/2026	36295	Ridgecrest Products, Inc.	police officer & reserve officer uniform expenses	West Hennepin Public Safety	✓	-SPLIT-	-1,639.50
Check	02/10/2026	36296	Emblems, Inc.,	shoulder patches	West Hennepin Public Safety	✓	105 C · WHPS Expense	-498.00
Check	02/10/2026	36297	West Hennepin Public Safety Petty Cash	replenish office petty cash	West Hennepin Public Safety	✓	-SPLIT-	-200.00
Check	02/10/2026	36298	Loffler - Leasing	monthly copier expense	West Hennepin Public Safety	✓	203 · Office/Opr Equip Maintenance	-217.05
Check	02/10/2026	36299	Culligan Bottled Water	office bottled water	West Hennepin Public Safety	✓	204 · Office/Operating Supplies	-26.34
Check	02/10/2026	36300	City of Independence	shared utility bill	West Hennepin Public Safety	✓	207 · Utilities/Gas/Electric	-705.84
Check	02/10/2026	36301	CenterPoint Energy	monthly office gas usage	West Hennepin Public Safety	✓	207 · Utilities/Gas/Electric	-1,279.09
Check	02/10/2026	36302	Tritech Software Systems	annual LETG support	West Hennepin Public Safety	✓	302 A1 · RMS Fees	-6,003.76
Check	02/10/2026	36303	Element Technologies, LLC	monthly IT support & services	West Hennepin Public Safety	✓	-SPLIT-	-5,492.46
Check	02/10/2026	36304	Thomson Reuters - West	monthly online access fee	West Hennepin Public Safety	✓	302 A3 · Investigative IT Fees	-156.83
Check	02/10/2026	36305	Hennepin County Accounts Receivable	radio/MDC fees	West Hennepin Public Safety	✓	302 F · Radios, MDCs	-1,289.38
Check	02/10/2026	36306	O'Reilly Auto Parts	squad mtnc supplies	West Hennepin Public Safety	✓	-SPLIT-	-25.74
Check	02/10/2026	36307	Mid-County Coop	fuel tank fills	West Hennepin Public Safety	✓	-SPLIT-	-1,560.62
Check	02/10/2026	36308	League of Minnesota Cities	annual insurance coverage	West Hennepin Public Safety	✓	-SPLIT-	-117,547.00
Check	02/10/2026	36309	Employee	training expense reimbursement	West Hennepin Public Safety	✓	-SPLIT-	-28.05
Check	02/10/2026	36310	PDCM/SCSU-Range	VOID: training registrations	West Hennepin Public Safety	✓	-SPLIT-	0.00
Check	02/10/2026	36311	BCA Training	training registration	West Hennepin Public Safety	✓	307 B4 · Officer Schools	-150.00
Check	02/10/2026	36312	Abdo	accounting fees	West Hennepin Public Safety	✓	-SPLIT-	-3,836.00
Deposit	02/10/2026			Deposit	West Hennepin Public Safety	✓	-SPLIT-	271,770.00
General Journal	02/10/2026	783		monthly requisition, February 2026	West Hennepin Public Safety	✓	1701 · Capital Improvement Fund	-10,833.00
Check	02/10/2026	36313	Twin Cities Transport & Recovery	vehicle tow	West Hennepin Public Safety	✓	604 · Uncategorized Expenses	-285.00
Deposit	02/12/2026			Deposit	West Hennepin Public Safety	✓	503 V2 · Health Insurance	1,114.47
Liability Check	02/17/2026	B-MP	Bank of Maple Plain - Paychecks	Feb 1-15, 2025 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-43,223.17
Liability Check	02/17/2026	IRS	Internal Revenue Service	February 17, 2026 payroll	West Hennepin Public Safety	✓	-SPLIT-	-9,771.84
Liability Check	02/17/2026	MNN REV	MN Dept. of Revenue	February 17, 2026 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-3,008.00
Liability Check	02/17/2026	HSA	Optum Bank	February 17, 2026 payroll	West Hennepin Public Safety	✓	2100 · Payroll Liabilities	-1,489.50
Liability Check	02/17/2026	PERA	PERA	February 17, 2026 payroll	West Hennepin Public Safety	✓	-SPLIT-	-17,877.48
Liability Check	02/17/2026	FSA	TASC	February 17, 2026 payroll	West Hennepin Public Safety	✓	-SPLIT-	-597.16
Deposit	02/17/2026			Deposit	West Hennepin Public Safety	✓	503 V4 · Vest Reimbursement	149.36
Check	02/17/2026	B-MP	Bank of Maple Plain	direct deposit batch item fee	West Hennepin Public Safety	✓	101 H · Payroll ACH Fees	-1.30
Check	02/17/2026	B-MP	Bank of Maple Plain	direct deposit batch orig fees	West Hennepin Public Safety	✓	101 H · Payroll ACH Fees	-5.90
Check	02/17/2026	B-MP	Bank of Maple Plain	direct deposit service fee	West Hennepin Public Safety	✓	101 · Payroll Expenses	-9.95
Check	02/25/2026	36314	Delta Dental of MN	dental ins premiums	West Hennepin Public Safety	✓	-SPLIT-	-1,341.87
Check	02/25/2026	36315	Standard Insurance Company	life and std ins premiums	West Hennepin Public Safety	✓	-SPLIT-	-147.44
Check	02/25/2026	36316	Reliance Standard Life Ins.	ltd ins premiums	West Hennepin Public Safety	✓	104 H · Long Term Disability	-510.67
Check	02/25/2026	36317	Galls, LLC	uniform expense	West Hennepin Public Safety	✓	105 A · Full-Time Employee	-171.00
Check	02/25/2026	36318	Streicher's Police Equipment	uniform expenses	West Hennepin Public Safety	✓	-SPLIT-	-555.90
Check	02/25/2026	36319	Employee	uniform expense reimbursement	West Hennepin Public Safety	✓	105 A · Full-Time Employee	-93.70
Check	02/25/2026	36320	Verizon Wireless	monthly cell phone bill	West Hennepin Public Safety	✓	201 · Telephone	-706.00
Check	02/25/2026	36321	Sirchie Acquisition Company LLC	evidence room supplies	West Hennepin Public Safety	✓	204 · Office/Operating Supplies	-385.56
Check	02/25/2026	36322	City of Independence	office cleaning expense reimbursement	West Hennepin Public Safety	✓	205 · Office Rent & Cleaning	-614.50
Check	02/25/2026	36323	Flock Group Inc	1 year flock camera access renewal	West Hennepin Public Safety	✓	206 · Books/Dues/Subscriptions	-6,000.00
Check	02/25/2026	36324	Office of MNIT Services	monthly WAN services	West Hennepin Public Safety	✓	-SPLIT-	-52.88
Check	02/25/2026	36325	Davis Chevrolet of Delano	squad maintenance	West Hennepin Public Safety	✓	303 · Auto Maintenance	-209.15
Check	02/25/2026	36327	Mid-County Coop	fuel tank fills	West Hennepin Public Safety	✓	-SPLIT-	-1,466.17
Check	02/25/2026	36326	Nick Eldred	squad 81 repair	West Hennepin Public Safety	✓	303 · Auto Maintenance	-188.97
Check	02/25/2026	36328	Matt DuRose	training expense reimb	West Hennepin Public Safety	✓	307 A3 · Chief's Mileage	-487.78
Check	02/25/2026	36329	Dan Lueth	training expense reimb	West Hennepin Public Safety	✓	307 B2 · Officer Meals	-38.91
Check	02/25/2026	36330	PDCM/SCSU-Range	training registration	West Hennepin Public Safety	✓	307 B4 · Officer Schools	-535.00
Check	02/25/2026	36331	MCPA	VOID: training registration fee	West Hennepin Public Safety	✓	307 B4 · Officer Schools	0.00
Check	02/25/2026	36332	North Memorial Health Care	training registration fees	West Hennepin Public Safety	✓	-SPLIT-	-275.00
Check	02/25/2026	36333	MN Chiefs of Police Assoc.	training registration fee	West Hennepin Public Safety	✓	307 B4 · Officer Schools	-775.00
Deposit	02/27/2026			Deposit	West Hennepin Public Safety	✓	-SPLIT-	220.00
Deposit	02/27/2026			Deposit	West Hennepin Public Safety	✓	-SPLIT-	604.50

AUDITED &
 APPROVED:

DATE:

West Hennepin Public Safety
Monthly Claims
March 2026

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Check	03/02/2026	5009	South Lake Minnetonka Police Department	expense reimbursement	West Hennepin Forfeiture Fund	√	302 A2c · Computer Hardware	-5,053.57
Liability Check	03/02/2026	B-MP	Bank of Maple Plain - Paychecks	March 2, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-40,219.56
Liability Check	03/02/2026	PERA	PERA	March 2, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-16,609.55
Liability Check	03/02/2026	IRS	Internal Revenue Service	March 2, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-9,166.20
Liability Check	03/02/2026	MN REV	MN Dept. of Revenue	March 2, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-2,783.00
Liability Check	03/02/2026	HSA	Optum Bank	March 2, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-1,489.50
Liability Check	03/02/2026	FSA	TASC	March 2, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-597.16
Check	03/02/2026	HSA	Optum Bank	2nd Qtr Employer HSA contributions	West Hennepin Public Safety	√	-SPLIT-	-10,725.00
Deposit	03/02/2026			Deposit	West Hennepin Public Safety	√	-SPLIT-	315,895.00
General Journal	03/02/2026	784		monthly requisition, March 2026	West Hennepin Public Safety	√	1701 · Capital Improvement Fund	-10,833.00
Check	03/10/2026	36334	HealthPartners Inc	medical ins premiums	West Hennepin Public Safety	√	-SPLIT-	-24,617.52
Check	03/10/2026	36335	Galls, LLC	uniform expense	West Hennepin Public Safety	√	105 A · Full-Time Employee	-40.50
Check	03/10/2026	36336	Loffler - Leasing	monthly copier expense	West Hennepin Public Safety	√	203 · Office/Opr Equip Maintenance	-267.39
Check	03/10/2026	36337	Culligan Bottled Water	break room expense	West Hennepin Public Safety	√	204 · Office/Operating Supplies	-62.77
Check	03/10/2026	36338	CenterPoint Energy	monthly office gas usage	West Hennepin Public Safety	√	207 · Utilities/Gas/Electric	-1,270.48
Check	03/10/2026	36339	City of Independence	VOID: shared utility expense reimbursement	West Hennepin Public Safety	√	207 · Utilities/Gas/Electric	0.00
Check	03/10/2026	36340	Element Technologies, LLC	monthly IT expense	West Hennepin Public Safety	√	302 A2 · IT Contracted Services/hdwr/sft	-4,892.46
Check	03/10/2026	36341	Thomson Reuters - West	monthly online website access	West Hennepin Public Safety	√	302 A3 · Investigative IT Fees	-156.83
Check	03/10/2026	36342	Hennepin County Accounts Receivable	Radio & MDC fees	West Hennepin Public Safety	√	302 F · Radios, MDCs	-1,289.38
Check	03/10/2026	36343	Davis Chevrolet of Delano	squad maintenance expenses	West Hennepin Public Safety	√	-SPLIT-	-338.42
Check	03/10/2026	36345	Mid-County Coop	fuel tank fill	West Hennepin Public Safety	√	304 · Fuel and Oil	-971.72
Check	03/10/2026	36346	Employee	training expense reimbursement	West Hennepin Public Safety	√	307 B2 · Officer Meals	-33.47
Check	03/10/2026	36347	MN County Attorneys Assoc.	officer training registration	West Hennepin Public Safety	√	307 B4 · Officer Schools	-110.00
Check	03/10/2026	36348	Eckberg Lammers, P.C.	officer training registration	West Hennepin Public Safety	√	307 B4 · Officer Schools	-499.00
Check	03/10/2026	36349	Peterson Counseling & Consulting	officer wellness expense	West Hennepin Public Safety	√	307 F · Wellness Program	-300.00
Check	03/10/2026	36350	Abdo	financial audit expense	West Hennepin Public Safety	√	308 · Audit	-7,087.50
Check	03/10/2026	36344	O'Reilly Auto Parts	squad maintenance	West Hennepin Public Safety	√	303 · Auto Maintenance	-12.98
Deposit	03/12/2026			Deposit	West Hennepin Public Safety	√	503 V2 · Health Insurance	1,114.47
Liability Check	03/16/2026	B-MP	Bank of Maple Plain - Paychecks	March 16, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-40,684.83
Liability Check	03/16/2026	IRS	Internal Revenue Service	March 16, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-9,353.72
Liability Check	03/16/2026	B-MP	MN Dept. of Revenue	March 16, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-2,820.00
Liability Check	03/16/2026	HSA	Optum Bank	March 16, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-1,489.50
Liability Check	03/16/2026	PRA	PERA	March 16, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-16,837.79
Liability Check	03/16/2026	FSA	TASC	March 16, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-597.16
Check	03/16/2026	B-MP	Bank of Maple Plain	direct deposit batch item fee	West Hennepin Public Safety	√	101 H · Payroll ACH Fees	-1.40
Check	03/16/2026	B-MP	Bank of Maple Plain	direct deposit batch orig fees	West Hennepin Public Safety	√	101 H · Payroll ACH Fees	-5.90
Check	03/16/2026	B-MP	Bank of Maple Plain	direct deposit service fee	West Hennepin Public Safety	√	101 H · Payroll ACH Fees	-9.95
Check	03/17/2026	36351	Elan Financial Services	monthly credit card charges	West Hennepin Public Safety	√	-SPLIT-	-2,621.60
Check	03/17/2026	1618	Elan Financial Services	credit card charges	West Hennepin Crime Prevention	√	401 · Office Equipment	-1,616.24
Check	03/25/2026	36352	TASC	COBRA Admin	West Hennepin Public Safety	√	104 D · Benefits Administration Fees	-42.72
Check	03/25/2026	36353	Delta Dental of MN	dental ins premiums	West Hennepin Public Safety	√	104 E · Dental Insurance	-1,237.75
Check	03/25/2026	36354	Standard Insurance Company	life and std ins premiums	West Hennepin Public Safety	√	-SPLIT-	-148.18
Check	03/25/2026	36355	Reliance Standard Life Ins.	ltd ins premiums	West Hennepin Public Safety	√	104 H · Long Term Disability	-510.67
Check	03/25/2026	36356	Streicher's Police Equipment	uniform expense	West Hennepin Public Safety	√	105 A · Full-Time Employee	-170.00
Check	03/25/2026	36357	Ridgecrest Products, Inc.	recognition ribbons	West Hennepin Public Safety	√	105 A · Full-Time Employee	-89.95
Check	03/25/2026	36358	Verizon Wireless	cell phone bill	West Hennepin Public Safety	√	201 · Telephone	-705.22
Check	03/25/2026	36359	Sirchie Acquisition Company LLC	replenish evidence supplies	West Hennepin Public Safety	√	204 · Office/Operating Supplies	-41.44
Check	03/25/2026	36360	City of Independence	office cleaning expense	West Hennepin Public Safety	√	205 · Office Rent & Cleaning	-614.50
Check	03/25/2026	36361	Hennepin County Chiefs of Police Assoc.	3 memberships	West Hennepin Public Safety	√	-SPLIT-	-820.00
Check	03/25/2026	36362	Office of MNIT Services	monthly WAN usage	West Hennepin Public Safety	√	206 · Books/Dues/Subscriptions	-52.88
Check	03/25/2026	36363	Mid-County Coop	fuel tank fills	West Hennepin Public Safety	√	-SPLIT-	-1,277.25
Check	03/25/2026	36364	Aurora Mental Health & Wellness	officer wellness fees	West Hennepin Public Safety	√	307 F · Wellness Program	-275.66
Check	03/25/2026	36365	TNVC	officer uniform equipment	West Hennepin Public Safety	√	404 · Contingency Fund	-8,418.00
Liability Check	03/31/2026	B-MP	Bank of Maple Plain - Paychecks	March 31, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-43,082.23
Liability Check	03/31/2026	IRS	Internal Revenue Service	March 31, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-9,585.46
Liability Check	03/31/2026	MN REV	MN Dept. of Revenue	March 31, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-2,943.00
Liability Check	03/31/2026	HSA	Optum Bank	March 31, 2026 payroll	West Hennepin Public Safety	√	2100 · Payroll Liabilities	-1,489.50
Liability Check	03/31/2026	PERA	PERA	March 31, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-17,758.84
Liability Check	03/31/2026	FSA	TASC	March 31, 2026 payroll	West Hennepin Public Safety	√	-SPLIT-	-628.10
Deposit	03/31/2026			Deposit	West Hennepin Public Safety	√	-SPLIT-	640.00
Deposit	03/31/2026			Deposit	West Hennepin Public Safety	√	-SPLIT-	378.75
Deposit	03/31/2026			Deposit	West Hennepin Public Safety	√	503 V3 · Other	375.00
Deposit	03/31/2026			Interest	West Hennepin Public Safety	√	503 F · Interest	220.60
Deposit	03/31/2026			Interest	West Hennepin Crime Prevention	√	503 F · Interest	2.68
Deposit	03/31/2026			Interest	West Hennepin Reserves	√	503 F · Interest	0.13

AUDITED &
APPROVED: _____

DATE: _____

West Hennepin Public Safety
Cash Assets
As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
West Hennepin Public Safety	
1700 · Cash designated for Severance	34,421.34
1701 · Capital Improvement Fund	139,210.26
1707 · State Public Safety Aid	67,030.96
West Hennepin Public Safety - Other	461,885.13
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Total West Hennepin Public Safety	702,547.69
	<hr/>
Total Checking/Savings	702,547.69
	<hr/>
Total Current Assets	702,547.69
	<hr/>
TOTAL ASSETS	702,547.69
	<hr/> <hr/>
LIABILITIES & EQUITY	0.00

West Hennepin Public Safety
Budget vs. Actual - WHPS Main Acct.
 January through March 2026

	<u>Jan - Mar 26</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
501 · City of Maple Plain	254,460.48	788,718.00	32.26%
502 · City of Independence	604,878.52	1,874,832.00	32.26%
503 · Other Income			
503 A · Burn Permits	1,180.00	2,200.00	53.64%
503 B · Copies	14.25	300.00	4.75%
503 F · Interest	354.91		
503 I · Reimbursed OT	375.00	11,000.00	3.41%
503 O · POST Reimb./State Aid			
503 O1 · State Aid to LE	0.00	90,000.00	0.0%
503 O2 · POST Reimb	0.00	9,000.00	0.0%
Total 503 O · POST Reimb./State Aid	<u>0.00</u>	<u>99,000.00</u>	<u>0.0%</u>
503 P · Sale of Squad Cars	0.00	8,000.00	0.0%
503 S · Officer Disability Ins. Reimb.	0.00	25,000.00	0.0%
503 V · Expense Reimbursements			
503 V2 · Health Insurance	2,333.06	28,000.00	8.33%
503 V3 · Other	1,575.00		
503 V4 · Vest Reimbursement	149.36		
Total 503 V · Expense Reimbursements	<u>4,057.42</u>	<u>28,000.00</u>	<u>14.49%</u>
Total 503 · Other Income	<u>5,981.58</u>	<u>173,500.00</u>	<u>3.45%</u>
505 · Grants			
505 A · Cops & Bobbers	0.00	55,000.00	0.0%
Total 505 · Grants	<u>0.00</u>	<u>55,000.00</u>	<u>0.0%</u>
Total Income	<u>865,320.58</u>	<u>2,892,050.00</u>	<u>29.92%</u>
Gross Profit	865,320.58	2,892,050.00	29.92%
Expense			
101 · Payroll Expenses			
Overtime	0.00	20,000.00	0.0%
101 A · Other Overtime	15,491.74		
101 B · Court Overtime	0.00		
101 C · Reimburseable Overtime	227.28		
101 H · Payroll ACH Fees	24.45		
101 I · Holiday Pay	2,751.46		
101 J · Hourly Salary	3,588.18		
101 M · Investigator Incentive	850.00		
101 N · Social Security	2,621.16	11,188.00	23.43%
101 O · Medicare	5,308.47	22,228.00	23.88%
101 W · DTF Incentive	900.00		
101 · Payroll Expenses - Other	355,688.00	1,519,663.00	23.41%
Total 101 · Payroll Expenses	<u>387,450.74</u>	<u>1,573,079.00</u>	<u>24.63%</u>
103 · PERA			
103 A · WHPS PERA - Police	57,933.56		
103 B · WHPS PERA - Support Staff	3,383.64		
103 · PERA - Other	0.00	252,928.00	0.0%
Total 103 · PERA	<u>61,317.20</u>	<u>252,928.00</u>	<u>24.24%</u>

West Hennepin Public Safety
Budget vs. Actual - WHPS Main Acct.
 January through March 2026

	<u>Jan - Mar 26</u>	<u>Budget</u>	<u>% of Budget</u>
104 · Health Insurance			
104 A · Disability Medical Insurance	6,911.28	24,036.00	28.75%
104 B · Medical Insurance			
104 B1 · Medical COBRA	4,457.88		
104 B · Medical Insurance - Other	83,544.53		
Total 104 B · Medical Insurance	88,002.41		
104 C · Employer HSA Contributions	24,750.00		
104 D · Benefits Administration Fees	892.59		
104 E · Dental Insurance	5,264.36		
104 F · Life Insurance	448.12		
104 G · Short Term Disability	141.87		
104 H · Long Term Disability	1,532.01		
104 · Health Insurance - Other	-1,817.81	357,757.00	-0.51%
Total 104 · Health Insurance	126,124.83	381,793.00	33.04%
105 · Uniform Expense			
105 A · Full-Time Employee	3,518.24		
105 C · WHPS Expense	1,792.50		
105 · Uniform Expense - Other	0.00	11,400.00	0.0%
Total 105 · Uniform Expense	5,310.74	11,400.00	46.59%
201 · Telephone	2,116.88	18,250.00	11.6%
202 · Postage	443.25	1,100.00	40.3%
203 · Office/Opr Equip Maintenance	609.44	9,900.00	6.16%
204 · Office/Operating Supplies	1,182.18	12,000.00	9.85%
205 · Office Rent & Cleaning	2,458.00	9,000.00	27.31%
206 · Books/Dues/Subscriptions	14,644.10	26,500.00	55.26%
207 · Utilities/Gas/Electric	4,117.20	17,000.00	24.22%
301 · Printing	0.00	2,100.00	0.0%
302 · Communications			
302 A · Computer Support			
302 A1 · RMS Fees	6,003.76		
302 A2 · IT Contracted Services/hdwr/sft	14,677.38		
302 A2d · Web Hosting/Email Spam Filterin	1,327.98		
302 A3 · Investigative IT Fees	313.66		
302 A5 · Other Billable Services	600.00		
Total 302 A · Computer Support	22,922.78		
302 F · Radios, MDCs	2,578.76		
302 · Communications - Other	0.00	125,100.00	0.0%
Total 302 · Communications	25,501.54	125,100.00	20.39%
303 · Auto Maintenance	2,177.26	25,000.00	8.71%
304 · Fuel and Oil	6,900.01	33,500.00	20.6%
306 · Insurance			
306 A · Municipal Prop/Liab, Vehicle	44,443.00		
306 B · Worker's Comp	73,104.00		
306 · Insurance - Other	0.00	179,000.00	0.0%
Total 306 · Insurance	117,547.00	179,000.00	65.67%

West Hennepin Public Safety
Budget vs. Actual - WHPS Main Acct.
 January through March 2026

	<u>Jan - Mar 26</u>	<u>Budget</u>	<u>% of Budget</u>
307 · Schools & Training			
307 A · Chief's Training			
307 A3 · Chief's Mileage	487.78		
307 A4 · Chief's School	<u>1,460.00</u>		
Total 307 A · Chief's Training	1,947.78		
307 B · Officer Training			
307 B2 · Officer Meals	156.11		
307 B3 · Officer Mileage	142.56		
307 B4 · Officer Schools	<u>3,742.00</u>		
Total 307 B · Officer Training	4,040.67		
307 F · Wellness Program	575.66		
307 · Schools & Training - Other	<u>0.00</u>	35,200.00	0.0%
Total 307 · Schools & Training	6,564.11	35,200.00	18.65%
308 · Audit	10,923.50	15,700.00	69.58%
401 · Office Equipment	0.00	6,000.00	0.0%
402 · Capital Improvement Plan	0.00	130,000.00	0.0%
403 · Equipment	0.00	22,700.00	0.0%
404 · Contingency Fund	10,036.48		
601 · Reserve Program			
601 B · Training	110.00		
601 D · Uniform	413.96		
601 F · Equipment	32.99		
601 · Reserve Program - Other	<u>0.00</u>	2,300.00	0.0%
Total 601 · Reserve Program	556.95	2,300.00	24.22%
602 · Comm. Ed	10.00		
604 · Uncategorized Expenses	440.84		
608 · Citizens Academy	0.00	1,500.00	0.0%
609 · Community Policing	<u>0.00</u>	1,000.00	0.0%
Total Expense	<u>786,432.25</u>	<u>2,892,050.00</u>	<u>27.19%</u>
Net Ordinary Income	<u>78,888.33</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>78,888.33</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

West Hennepin Public Safety Budget vs. Actual - Crime Prevention

March 2026

	Mar '26
Ordinary Income/Expense	
Income	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	7.10
Total Income	7.10
Gross Profit	7.10
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	1,616.24
402 · Capital Improvement Plan	0.00
403 · Equipment	0.00
404 · Contingency Fund	7,706.25
601 · Reserve Program	0.00
602 · Comm. Ed	0.00
604 · Uncategorized Expenses	0.00
607 · DWI Forfeiture Expense	0.00
608 · Citizens Academy	0.00
609 · Community Policing	0.00
Total Expense	9,322.49
Beginning Balance	17,938.92
Ending Balance	8,623.53

**West Hennepin Public Safety
Forfeiture Fund
March 2026**

	JUSTICE FUNDS	TREASURY FUNDS
	Mar '26	Mar '26
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	5,053.57	0.00
303 · Auto Maintenance	6,849.32	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	11,902.89	0.00
Net Ordinary Income	-11,902.89	0.00
 Beginning Balance	 144,654.37	 20,369.74
 Ending Balance	 132,751.48	 20,369.74 = 153,121.22

West Hennepin Public Safety Budget vs. Actual - Reserves

March 2026

	Mar '26
Ordinary Income/Expense	
Income	
501 · City of Maple Plain	0.00
502 · City of Independence	0.00
503 · Other Income	0.44
Total Income	0.44
Gross Profit	0.44
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	0.00
Beginning Balance	723.41
Ending Balance	723.85

**West Hennepin Public Safety
Capital Outlay Fund Report
March 2026**

	Mar '26
Ordinary Income/Expense	
Income	
Monthly requisitions	
January-March (3 mo @ \$10,833.00 each)	32,499.00
Total Income	32,499.00
Gross Profit	32,499.00
Expense	
Total Expense	0.00
Beginning Balance	106,711.26
Net Ordinary Income	32,499.00
Total Expense	0.00
Ending Balance	139,210.26

West Hennepin Public Safety Severance Fund Report

March 2026

	<u>Mar '26</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	 34,421.34
 Ending Balance	 <u>34,421.34</u>

West Hennepin Public Safety
State Public Safety Aid Report
March 2026

	<u>Mar '26</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	99,885.78
2026 Expenses	0.00
Total Expenses	<u>123,057.04</u>
Ending Balance	<u>67,030.96</u>

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

March 2026

<u>EMPLOYEE</u>	<u>POSSIBLE ANNUAL VAC HRS</u>	<u>ACCRUED VACATION</u>	<u>ACCRUED COMP</u>	<u>TOTAL HOURS</u>	<u>\$ AMOUNT</u>
BEN ANDERSON	200	154.10	55.50	209.60	11,433.68
KIM CURTIS	200	174.62	0.00	174.62	7,575.02
MATT DUROSE	160	131.00	0.00	131.00	9,992.68
KAYLEN DWINELL	80	76.87	27.50	104.37	4,527.57
SHAWN EBELING	200	197.82	44.93	242.75	14,446.05
NICK ELDRED	200	108.66	49.25	157.91	8,373.97
AVERY FREEMAN	80	53.96	49.75	103.71	4,415.97
JON HOWES	200	249.98	19.50	269.48	17,346.43
DAN LUETH	160	98.00	21.00	119.00	6,010.69
BEN RASKIN	200	214.93	166.00	380.93	20,779.73
MASON SPLICAL	80	39.96	7.75	47.71	1,826.82
MICAH VORDERBRUGGEN	80	72.28	40.25	112.53	4,791.53
LANCE ZILLES	160	200.65	34.75	235.40	12,247.86
TOTAL		<u><u>1,772.83</u></u>	<u><u>516.18</u></u>	<u><u>2,289.01</u></u>	<u><u>\$ 123,767.99</u></u>
			<i>Maple Plain</i>	29.61%	38,058.66
			<i>Independence</i>	70.39%	85,709.33
					<u>123,767.99</u>

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

**WEST HENNEPIN PUBLIC SAFETY DEPARTMENT
ACCUMULATED SICK TIME**

March 2026

<u>EMPLOYEE</u>	<u>SICK HRS</u>	<u>TOTAL SICK</u>	<u>1/3 SICK</u>	<u>1/2 SICK</u>
Ben Anderson	716.00	39,057.80		19,528.90
Kim Curtis	824.00	35,745.12		17,872.56
Matt DuRose	96.00	7,322.88	2,438.52	
Kaylen Dwinell	63.00	2,732.94	910.07	
Shawn Ebeling	547.50	32,581.73	10,849.71	
Nick Eldred	210.00	11,136.30	3,708.39	
Avery Freeman	144.00	6,131.52	2,041.80	
Jon Howes	709.00	45,638.33		22,819.17
Dan Lueth	116.00	5,859.16	1,951.10	
Matt Peterson	5.00	227.10		
Ben Raskin	984.00	53,677.20		26,838.60
Mason Splichal	40.00	1,531.60	510.02	
Micah Vorderbruggen	133.50	5,684.43	1,892.92	
Lance Zilles	732.50	38,111.98	12,691.29	
TOTAL	<u>5,320.50</u>	<u>285,438.08</u>	<u>36,993.81</u>	<u>87,059.23</u>

Total Sick: 124,053.04

Maple Plain 29.61% 36,732.10
Independence 70.39% 87,320.93

Severance as of March 1, 2026: \$34,421.34

Severance as of March 31, 2026: \$34,421.34

Severance is currently funded at: 27.75%

NOTE: 960 HRS IS THE MOST THAT CAN BE ACCUMULATED FOR SEVERANCE.

Kaylen Dwinell

From: notifications@mail.conversations.godaddy.com on behalf of purpledog
<notifications@mail.conversations.godaddy.com>
Sent: Monday, February 2, 2026 8:47 AM
To: WestHennepin
Subject: New contact form message for West Hennepin Public Safety via Compliment an officer or staff member

West Hennepin Public Safety received a new message.

Email
[REDACTED]

Your name

Judy Peninger Larson

Phone

Date of contact with whps officer

Feb. 1, 2026

Officers name

A. Freeman

Case number

Tell us about your positive experience with a whps officer. all other fields in the form are optional. when done, click submit to send us the form.

My dog, Django, got away from me on the Luce Line trail early morn. Feb. 1. A kindhearted woman driving on Co. Rd. 110 saw him and brought him to Oak Ridge Kennel where she works. Then called the police. Officer Freeman picked Django up from Oak Ridge and brought him to me in the LL parking lot. I had been frantically searching for 90 + minutes and I'm not sure if it was Django or me who was happier to be reunited! Officer Freeman was very kind, patient, and understanding of my frazzled state. I am beyond grateful for his calm demeanor and exceptional service. He deserves recognition! Thank you.

WEST HENNEPIN PUBLIC SAFETY

RESOLUTION APPROVING STATE OF MINNESOTA JOINT POWERS AGREEMENTS WITH WEST HENNEPIN PUBLIC SAFETY

WHEREAS, West Hennepin Public Safety (Agency) desires to enter into Joint Powers Agreements with the State of Minnesota, Department of Public Safety, Bureau of Criminal Apprehension to use systems and tools available over the State's criminal justice data communications network for which the Agency is eligible. The Joint Powers Agreements further provide the Agency with the ability to add, modify and delete connectivity, systems and tools over the five-year life of the agreement and obligates the Agency to pay the costs for the network connection.

NOW, THEREFORE, BE IT RESOLVED by the Police Commission for West Hennepin Public Safety as follows:

1. That the State of Minnesota Joint Powers Agreements by and between the State of Minnesota acting through its Department of Public Safety, Bureau of Criminal Apprehension and West Hennepin Public Safety, are hereby approved.
2. That the Police Chief, Matt DuRose, or his successor, is designated the Authorized Representative for the Police Department. The Authorized Representative is also authorized to sign any subsequent amendment or agreement that may be required by the State of Minnesota to maintain the Agency's connection to the systems and tools offered by the State.
3. That Julie Maas-Kusske, the Police Commission Chair, and Brad Spencer, the Police Commission Vice Chair, are authorized to sign the State of Minnesota Joint Powers Agreements.

Passed and Adopted by the Council on this 28th day of April, 2026.

By: Julie Maas-Kusske
Commission Chair

ATTEST: _____
By: Brad Spencer
Commission Vice Chair

COURT DATA SERVICES SUBSCRIBER AMENDMENT TO CJDN SUBSCRIBER AGREEMENT

This Court Data Services Subscriber Amendment (“Subscriber Amendment”) is entered into by the State of Minnesota, acting through its Department of Public Safety, Bureau of Criminal Apprehension, (“BCA”) and West Hennepin Public Safety (“Agency”), and by and for the benefit of the State of Minnesota acting through its State Court Administrator’s Office (“Court”) who shall be entitled to enforce any provisions hereof through any legal action against any party.

Recitals

This Subscriber Amendment modifies and supplements the Agreement between the BCA and Agency, SWIFT Contract Number 287848, of even or prior date, for Agency use of BCA systems and tools (referred to herein as “the CJDN Subscriber Agreement”). Certain BCA systems and tools that include access to and/or submission of Court Records may only be utilized by the Agency if the Agency completes this Subscriber Amendment. The Agency desires to use one or more BCA systems and tools to access and/or submit Court Records to assist the Agency in the efficient performance of its duties as required or authorized by law or court rule. Court desires to permit such access and/or submission. This Subscriber Amendment is intended to add Court as a party to the CJDN Subscriber Agreement and to create obligations by the Agency to the Court that can be enforced by the Court. It is also understood that, pursuant to the Master Joint Powers Agreement for Delivery of Court Data Services to CJDN Subscribers (“Master Authorization Agreement”) between the Court and the BCA, the BCA is authorized to sign this Subscriber Amendment on behalf of Court. Upon execution the Subscriber Amendment will be incorporated into the CJDN Subscriber Agreement by reference. The BCA, the Agency and the Court desire to amend the CJDN Subscriber Agreement as stated below.

The CJDN Subscriber Agreement is amended by the addition of the following provisions:

1. **TERM; TERMINATION; ONGOING OBLIGATIONS.** This Subscriber Amendment shall be effective on the date finally executed by all parties and shall remain in effect until expiration or termination of the CJDN Subscriber Agreement unless terminated earlier as provided in this Subscriber Amendment. Any party may terminate this Subscriber Amendment with or without cause by giving written notice to all other parties. The effective date of the termination shall be thirty days after the other party's receipt of the notice of termination, unless a later date is specified in the notice. The provisions of sections 5 through 9, 12.b., 12.c., and 15 through 24 shall survive any termination of this Subscriber Amendment as shall any other provisions which by their nature are intended or expected to survive such termination. Upon termination, the Subscriber shall perform the responsibilities set forth in paragraph 7(f) hereof.

2. **Definitions.** Unless otherwise specifically defined, each term used herein shall have the meaning assigned to such term in the CJDN Subscriber Agreement.

a. **“Authorized Court Data Services”** means Court Data Services that have been authorized for delivery to CJDN Subscribers via BCA systems and tools pursuant to an Authorization Amendment to the Joint Powers Agreement for Delivery of Court Data

Services to CJDN Subscribers (“Master Authorization Agreement”) between the Court and the BCA.

b. “Court Data Services” means one or more of the services set forth on the Justice Agency Resource webpage of the Minnesota Judicial Branch website (for which the current address is www.courts.state.mn.us) or other location designated by the Court, as the same may be amended from time to time by the Court.

c. “Court Records” means all information in any form made available by the Court to Subscriber through the BCA for the purposes of carrying out this Subscriber Amendment, including:

- i. **“Court Case Information”** means any information in the Court Records that conveys information about a particular case or controversy, including without limitation Court Confidential Case Information, as defined herein.
- ii. **“Court Confidential Case Information”** means any information in the Court Records that is inaccessible to the public pursuant to the Rules of Public Access and that conveys information about a particular case or controversy.
- iii. **“Court Confidential Security and Activation Information”** means any information in the Court Records that is inaccessible to the public pursuant to the Rules of Public Access and that explains how to use or gain access to Court Data Services, including but not limited to login account names, passwords, TCP/IP addresses, Court Data Services user manuals, Court Data Services Programs, Court Data Services Databases, and other technical information.
- iv. **“Court Confidential Information”** means any information in the Court Records that is inaccessible to the public pursuant to the Rules of Public Access, including without limitation both i) Court Confidential Case Information; and ii) Court Confidential Security and Activation Information.

d. “DCA” shall mean the district courts of the state of Minnesota and their respective staff.

e. “Policies & Notices” means the policies and notices published by the Court in connection with each of its Court Data Services, on a website or other location designated by the Court, as the same may be amended from time to time by the Court. Policies & Notices for each Authorized Court Data Service identified in an approved request form under section 3, below, are hereby made part of this Subscriber Amendment by this reference and provide additional terms and conditions that govern Subscriber’s use of Court Records accessed through such services, including but not limited to provisions on access and use limitations.

f. “Rules of Public Access” means the Rules of Public Access to Records of the Judicial Branch promulgated by the Minnesota Supreme Court, as the same may be

amended from time to time, including without limitation lists or tables published from time to time by the Court entitled *Limits on Public Access to Case Records or Limits on Public Access to Administrative Records*, all of which by this reference are made a part of this Subscriber Amendment. It is the obligation of Subscriber to check from time to time for updated rules, lists, and tables and be familiar with the contents thereof. It is contemplated that such rules, lists, and tables will be posted on the Minnesota Judicial Branch website, for which the current address is www.courts.state.mn.us.

g. “**Court**” shall mean the State of Minnesota, State Court Administrator's Office.

h. “**Subscriber**” shall mean the Agency.

i. “**Subscriber Records**” means any information in any form made available by the Subscriber to the Court for the purposes of carrying out this Subscriber Amendment.

3. REQUESTS FOR AUTHORIZED COURT DATA SERVICES. Following execution of this Subscriber Amendment by all parties, Subscriber may submit to the BCA one or more separate requests for Authorized Court Data Services. The BCA is authorized in the Master Authorization Agreement to process, credential and approve such requests on behalf of Court and all such requests approved by the BCA are adopted and incorporated herein by this reference the same as if set forth verbatim herein.

a. Activation. Activation of the requested Authorized Court Data Service(s) shall occur promptly following approval.

b. Rejection. Requests may be rejected for any reason, at the discretion of the BCA and/or the Court.

c. Requests for Termination of One or More Authorized Court Data Services. The Subscriber may request the termination of an Authorized Court Data Services previously requested by submitting a notice to Court with a copy to the BCA. Promptly upon receipt of a request for termination of an Authorized Court Data Service, the BCA will deactivate the service requested. The termination of one or more Authorized Court Data Services does not terminate this Subscriber Amendment. Provisions for termination of this Subscriber Amendment are set forth in section 1. Upon termination of Authorized Court Data Services, the Subscriber shall perform the responsibilities set forth in paragraph 7(f) hereof.

4. SCOPE OF ACCESS TO COURT RECORDS LIMITED. Subscriber’s access to and/or submission of the Court Records shall be limited to Authorized Court Data Services identified in an approved request form under section 3, above, and other Court Records necessary for Subscriber to use Authorized Court Data Services. Authorized Court Data Services shall only be used according to the instructions provided in corresponding Policies & Notices or other materials and only as necessary to assist Subscriber in the efficient performance of Subscriber’s duties required or authorized by law or court rule in connection with any civil, criminal, administrative, or arbitral proceeding in any Federal, State, or local court or agency or before any self-regulatory body. Subscriber’s access to the Court Records for personal or non-official use is prohibited.

Subscriber will not use or attempt to use Authorized Court Data Services in any manner not set forth in this Subscriber Amendment, Policies & Notices, or other Authorized Court Data Services documentation, and upon any such unauthorized use or attempted use the Court may immediately terminate this Subscriber Amendment without prior notice to Subscriber.

5. GUARANTEES OF CONFIDENTIALITY. Subscriber agrees:

a. To not disclose Court Confidential Information to any third party except where necessary to carry out the Subscriber's duties as required or authorized by law or court rule in connection with any civil, criminal, administrative, or arbitral proceeding in any Federal, State, or local court or agency or before any self-regulatory body.

b. To take all appropriate action, whether by instruction, agreement, or otherwise, to insure the protection, confidentiality and security of Court Confidential Information and to satisfy Subscriber's obligations under this Subscriber Amendment.

c. To limit the use of and access to Court Confidential Information to Subscriber's bona fide personnel whose use or access is necessary to effect the purposes of this Subscriber Amendment, and to advise each individual who is permitted use of and/or access to any Court Confidential Information of the restrictions upon disclosure and use contained in this Subscriber Amendment, requiring each individual who is permitted use of and/or access to Court Confidential Information to acknowledge in writing that the individual has read and understands such restrictions. Subscriber shall keep such acknowledgements on file for one year following termination of the Subscriber Amendment and/or CJDN Subscriber Agreement, whichever is longer, and shall provide the Court with access to, and copies of, such acknowledgements upon request. For purposes of this Subscriber Amendment, Subscriber's bona fide personnel shall mean individuals who are employees of Subscriber or provide services to Subscriber either on a voluntary basis or as independent contractors with Subscriber.

d. That, without limiting section 1 of this Subscriber Amendment, the obligations of Subscriber and its bona fide personnel with respect to the confidentiality and security of Court Confidential Information shall survive the termination of this Subscriber Amendment and the CJDN Subscriber Agreement and the termination of their relationship with Subscriber.

e. That, notwithstanding any federal or state law applicable to the nondisclosure obligations of Subscriber and Subscriber's bona fide personnel under this Subscriber Amendment, such obligations of Subscriber and Subscriber's bona fide personnel are founded independently on the provisions of this Subscriber Amendment.

6. APPLICABILITY TO PREVIOUSLY DISCLOSED COURT RECORDS.

Subscriber acknowledges and agrees that all Authorized Court Data Services and related Court Records disclosed to Subscriber prior to the effective date of this Subscriber Amendment shall be subject to the provisions of this Subscriber Amendment.

7. LICENSE AND PROTECTION OF PROPRIETARY RIGHTS.

During the term of this Subscriber Amendment, subject to the terms and conditions hereof, the Court hereby grants to Subscriber a nonexclusive, nontransferable, limited license to use Court Data Services Programs and Court Data Services Databases to access or receive the Authorized Court Data

Services identified in an approved request form under section 3, above, and related Court Records. Court reserves the right to make modifications to the Authorized Court Data Services, Court Data Services Programs, and Court Data Services Databases, and related materials without notice to Subscriber. These modifications shall be treated in all respects as their previous counterparts.

a. Court Data Services Programs. Court is the copyright owner and licensor of the Court Data Services Programs. The combination of ideas, procedures, processes, systems, logic, coherence and methods of operation embodied within the Court Data Services Programs, and all information contained in documentation pertaining to the Court Data Services Programs, including but not limited to manuals, user documentation, and passwords, are trade secret information of Court and its licensors.

b. Court Data Services Databases. Court is the copyright owner and licensor of the Court Data Services Databases and of all copyrightable aspects and components thereof. All specifications and information pertaining to the Court Data Services Databases and their structure, sequence and organization, including without limitation data schemas such as the Court XML Schema, are trade secret information of Court and its licensors.

c. Marks. Subscriber shall neither have nor claim any right, title, or interest in or use of any trademark used in connection with Authorized Court Data Services, including but not limited to the marks “MNCIS” and “Odyssey.”

d. Restrictions on Duplication, Disclosure, and Use. Trade secret information of Court and its licensors will be treated by Subscriber in the same manner as Court Confidential Information. In addition, Subscriber will not copy any part of the Court Data Services Programs or Court Data Services Databases, or reverse engineer or otherwise attempt to discern the source code of the Court Data Services Programs or Court Data Services Databases, or use any trademark of Court or its licensors, in any way or for any purpose not specifically and expressly authorized by this Subscriber Amendment. As used herein, "trade secret information of Court and its licensors" means any information possessed by Court which derives independent economic value from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use. "Trade secret information of Court and its licensors" does not, however, include information which was known to Subscriber prior to Subscriber's receipt thereof, either directly or indirectly, from Court or its licensors, information which is independently developed by Subscriber without reference to or use of information received from Court or its licensors, or information which would not qualify as a trade secret under Minnesota law. It will not be a violation of this section 7, sub-section d, for Subscriber to make up to one copy of training materials and configuration documentation, if any, for each individual authorized to access, use, or configure Authorized Court Data Services, solely for its own use in connection with this Subscriber Amendment. Subscriber will take all steps reasonably necessary to protect the copyright, trade secret, and trademark rights of Court and its licensors and Subscriber will advise its bona fide personnel who are permitted access to any of the Court Data Services Programs and Court Data Services Databases, and trade secret information of Court and its licensors, of the restrictions upon duplication, disclosure and use contained in this Subscriber Amendment.

e. Proprietary Notices. Subscriber will not remove any copyright or proprietary notices included in and/or on the Court Data Services Programs or Court Data Services Databases, related documentation, or trade secret information of Court and its

licensors, or any part thereof, made available by Court directly or through the BCA, if any, and Subscriber will include in and/or on any copy of the Court Data Services Programs or Court Data Services Databases, or trade secret information of Court and its licensors and any documents pertaining thereto, the same copyright and other proprietary notices as appear on the copies made available to Subscriber by Court directly or through the BCA, except that copyright notices shall be updated and other proprietary notices added as may be appropriate.

f. Title; Return. The Court Data Services Programs and Court Data Services Databases, and related documentation, including but not limited to training and configuration material, if any, and logon account information and passwords, if any, made available by the Court to Subscriber directly or through the BCA and all copies, including partial copies, thereof are and remain the property of the respective licensor. Except as expressly provided in section 12.b., within ten days of the effective date of termination of this Subscriber Amendment or the CJDN Subscriber Agreement or within ten days of a request for termination of Authorized Court Data Service as described in section 4, Subscriber shall either: (i) uninstall and return any and all copies of the applicable Court Data Services Programs and Court Data Services Databases, and related documentation, including but not limited to training and configuration materials, if any, and logon account information, if any; or (2) destroy the same and certify in writing to the Court that the same have been destroyed.

8. INJUNCTIVE RELIEF. Subscriber acknowledges that the Court, Court's licensors, and DCA will be irreparably harmed if Subscriber's obligations under this Subscriber Amendment are not specifically enforced and that the Court, Court's licensors, and DCA would not have an adequate remedy at law in the event of an actual or threatened violation by Subscriber of its obligations. Therefore, Subscriber agrees that the Court, Court's licensors, and DCA shall be entitled to an injunction or any appropriate decree of specific performance for any actual or threatened violations or breaches by Subscriber or its bona fide personnel without the necessity of the Court, Court's licensors, or DCA showing actual damages or that monetary damages would not afford an adequate remedy. Unless Subscriber is an office, officer, agency, department, division, or bureau of the state of Minnesota, Subscriber shall be liable to the Court, Court's licensors, and DCA for reasonable attorneys fees incurred by the Court, Court's licensors, and DCA in obtaining any relief pursuant to this Subscriber Amendment.

9. LIABILITY. Subscriber and the Court agree that, except as otherwise expressly provided herein, each party will be responsible for its own acts and the results thereof to the extent authorized by law and shall not be responsible for the acts of any others and the results thereof. Liability shall be governed by applicable law. Without limiting the foregoing, liability of the Court and any Subscriber that is an office, officer, agency, department, division, or bureau of the state of Minnesota shall be governed by the provisions of the Minnesota Tort Claims Act, Minnesota Statutes, section 3.376, and other applicable law. Without limiting the foregoing, if Subscriber is a political subdivision of the state of Minnesota, liability of the Subscriber shall be governed by the provisions of Minn. Stat. Ch. 466 (Tort Liability, Political Subdivisions) or other applicable law. Subscriber and Court further acknowledge that the liability, if any, of the BCA is governed by a separate agreement between the Court and the BCA dated December 13, 2010 with DPS-M -0958.

10. AVAILABILITY. Specific terms of availability shall be established by the Court and communicated to Subscriber by the Court and/or the BCA. The Court reserves the right to terminate this Subscriber Amendment immediately and/or temporarily suspend Subscriber's

Authorized Court Data Services in the event the capacity of any host computer system or legislative appropriation of funds is determined solely by the Court to be insufficient to meet the computer needs of the courts served by the host computer system.

11. [reserved]

12. **ADDITIONAL USER OBLIGATIONS.** The obligations of the Subscriber set forth in this section are in addition to the other obligations of the Subscriber set forth elsewhere in this Subscriber Amendment.

a. **Judicial Policy Statement.** Subscriber agrees to comply with all policies identified in Policies & Notices applicable to Court Records accessed by Subscriber using Authorized Court Data Services. Upon failure of the Subscriber to comply with such policies, the Court shall have the option of immediately suspending the Subscriber's Authorized Court Data Services on a temporary basis and/or immediately terminating this Subscriber Amendment.

b. **Access and Use; Log.** Subscriber shall be responsible for all access to and use of Authorized Court Data Services and Court Records by Subscriber's bona fide personnel or by means of Subscriber's equipment or passwords, whether or not Subscriber has knowledge of or authorizes such access and use. Subscriber shall also maintain a log identifying all persons to whom Subscriber has disclosed its Court Confidential Security and Activation Information, such as user ID(s) and password(s), including the date of such disclosure. Subscriber shall maintain such logs for a minimum period of six years from the date of disclosure, and shall provide the Court with access to, and copies of, such logs upon request. The Court may conduct audits of Subscriber's logs and use of Authorized Court Data Services and Court Records from time to time. Upon Subscriber's failure to maintain such logs, to maintain accurate logs, or to promptly provide access by the Court to such logs, the Court may terminate this Subscriber Amendment without prior notice to Subscriber.

c. **Personnel.** Subscriber agrees to investigate, at the request of the Court and/or the BCA, allegations of misconduct pertaining to Subscriber's bona fide personnel having access to or use of Authorized Court Data Services, Court Confidential Information, or trade secret information of the Court and its licensors where such persons are alleged to have violated the provisions of this Subscriber Amendment, Policies & Notices, Judicial Branch policies, or other security requirements or laws regulating access to the Court Records.

d. **Minnesota Data Practices Act Applicability.** If Subscriber is a Minnesota Government entity that is subject to the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, Subscriber acknowledges and agrees that: (1) the Court is not subject to Minn. Stat. Ch. 13 (see section 13.90) but is subject to the Rules of Public Access and other rules promulgated by the Minnesota Supreme Court; (2) Minn. Stat. section 13.03, subdivision 4(e) requires that Subscriber comply with the Rules of Public Access and other rules promulgated by the Minnesota Supreme Court for access to Court Records provided via the BCA systems and tools under this Subscriber Amendment; (3) the use of and access to Court Records may be restricted by rules promulgated by the Minnesota Supreme Court, applicable state statute or federal law; and (4) these applicable restrictions must be followed

in the appropriate circumstances.

13. FEES; INVOICES. Unless the Subscriber is an office, officer, department, division, agency, or bureau of the state of Minnesota, Subscriber shall pay the fees, if any, set forth in applicable Policies & Notices, together with applicable sales, use or other taxes. Applicable monthly fees commence ten (10) days after notice of approval of the request pursuant to section 3 of this Subscriber Amendment or upon the initial Subscriber transaction as defined in the Policies & Notices, whichever occurs earlier. When fees apply, the Court shall invoice Subscriber on a monthly basis for charges incurred in the preceding month and applicable taxes, if any, and payment of all amounts shall be due upon receipt of invoice. If all amounts are not paid within 30 days of the date of the invoice, the Court may immediately cancel this Subscriber Amendment without notice to Subscriber and pursue all available legal remedies. Subscriber certifies that funds have been appropriated for the payment of charges under this Subscriber Amendment for the current fiscal year, if applicable.

14. MODIFICATION OF FEES. Court may modify the fees by amending the Policies & Notices as provided herein, and the modified fees shall be effective on the date specified in the Policies & Notices, which shall not be less than thirty days from the publication of the Policies & Notices. Subscriber shall have the option of accepting such changes or terminating this Subscriber Amendment as provided in section 1 hereof.

15. WARRANTY DISCLAIMERS.

a. WARRANTY EXCLUSIONS. EXCEPT AS SPECIFICALLY AND EXPRESSLY PROVIDED HEREIN, COURT, COURT'S LICENSORS, AND DCA MAKE NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, INCLUDING BUT NOT LIMITED TO THE WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE OR MERCHANTABILITY, NOR ARE ANY WARRANTIES TO BE IMPLIED, WITH RESPECT TO THE INFORMATION, SERVICES OR COMPUTER PROGRAMS MADE AVAILABLE UNDER THIS AGREEMENT.

b. ACCURACY AND COMPLETENESS OF INFORMATION. WITHOUT LIMITING THE GENERALITY OF THE PRECEDING PARAGRAPH, COURT, COURT'S LICENSORS, AND DCA MAKE NO WARRANTIES AS TO THE ACCURACY OR COMPLETENESS OF THE INFORMATION CONTAINED IN THE COURT RECORDS.

16. RELATIONSHIP OF THE PARTIES. Subscriber is an independent contractor and shall not be deemed for any purpose to be an employee, partner, agent or franchisee of the Court, Court's licensors, or DCA. Neither Subscriber nor the Court, Court's licensors, or DCA shall have the right nor the authority to assume, create or incur any liability or obligation of any kind, express or implied, against or in the name of or on behalf of the other.

17. NOTICE. Except as provided in section 2 regarding notices of or modifications to Authorized Court Data Services and Policies & Notices, any notice to Court or Subscriber hereunder shall be deemed to have been received when personally delivered in writing or seventy-two (72) hours after it has been deposited in the United States mail, first class, proper postage

prepaid, addressed to the party to whom it is intended at the address set forth on page one of this Agreement or at such other address of which notice has been given in accordance herewith.

18. NON-WAIVER. The failure by any party at any time to enforce any of the provisions of this Subscriber Amendment or any right or remedy available hereunder or at law or in equity, or to exercise any option herein provided, shall not constitute a waiver of such provision, remedy or option or in any way affect the validity of this Subscriber Amendment. The waiver of any default by either Party shall not be deemed a continuing waiver, but shall apply solely to the instance to which such waiver is directed.

19. FORCE MAJEURE. Neither Subscriber nor Court shall be responsible for failure or delay in the performance of their respective obligations hereunder caused by acts beyond their reasonable control.

20. SEVERABILITY. Every provision of this Subscriber Amendment shall be construed, to the extent possible, so as to be valid and enforceable. If any provision of this Subscriber Amendment so construed is held by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable, such provision shall be deemed severed from this Subscriber Amendment, and all other provisions shall remain in full force and effect.

21. ASSIGNMENT AND BINDING EFFECT. Except as otherwise expressly permitted herein, neither Subscriber nor Court may assign, delegate and/or otherwise transfer this Subscriber Amendment or any of its rights or obligations hereunder without the prior written consent of the other. This Subscriber Amendment shall be binding upon and inure to the benefit of the Parties hereto and their respective successors and assigns, including any other legal entity into, by or with which Subscriber may be merged, acquired or consolidated.

22. GOVERNING LAW. This Subscriber Amendment shall in all respects be governed by and interpreted, construed and enforced in accordance with the laws of the United States and of the State of Minnesota.

23. VENUE AND JURISDICTION. Any action arising out of or relating to this Subscriber Amendment, its performance, enforcement or breach will be venued in a state or federal court situated within the State of Minnesota. Subscriber hereby irrevocably consents and submits itself to the personal jurisdiction of said courts for that purpose.

24. INTEGRATION. This Subscriber Amendment contains all negotiations and agreements between the parties. No other understanding regarding this Subscriber Amendment, whether written or oral, may be used to bind either party, provided that all terms and conditions of the CJDN Subscriber Agreement and all previous amendments remain in full force and effect except as supplemented or modified by this Subscriber Amendment.

IN WITNESS WHEREOF, the Parties have, by their duly authorized officers, executed this Subscriber Amendment in duplicate, intending to be bound thereby.

1. SUBSCRIBER (AGENCY)

**2. DEPARTMENT OF PUBLIC SAFETY,
BUREAU OF CRIMINAL**

Subscriber must attach written verification of authority to sign on behalf of and bind the entity, such as an opinion of counsel or resolution.

Name: _____
(PRINTED)

Signed: _____

Title: _____
(with delegated authority)

Date: _____

Name: _____
(PRINTED)

Signed: _____

Title: _____
(with delegated authority)

Date: _____

APPREHENSION

Name: _____
(PRINTED)

Signed: _____

Title: _____
(with delegated authority)

Date: _____

3. COMMISSIONER OF ADMINISTRATION

delegated to Materials Management Division

By: _____

Date: _____

4. COURTS

Authority granted to Bureau of Criminal Apprehension

Name: _____
(PRINTED)

Signed: _____

Title: _____
(with authorized authority)

Date: _____



State of Minnesota Joint Powers Agreement

This Agreement is between the State of Minnesota, acting through its Department of Public Safety on behalf of the Bureau of Criminal Apprehension ("BCA"), and West Hennepin Public Safety ("Governmental Unit"). The BCA and the Governmental Unit may be referred to jointly as "Parties."

Recitals

Under Minn. Stat. § 471.59, the BCA and the Governmental Unit are empowered to engage in agreements that are necessary to exercise their powers. Under Minn. Stat. § 299C.46, the BCA must provide a criminal justice data communications network to benefit political subdivisions as defined under Minn. Stat. § 299C.46, subd. 2 and subd. 2(a). The Governmental Unit is authorized by law to utilize the criminal justice data communications network pursuant to the terms set out in this Agreement. In addition, BCA either maintains repositories of data or has access to repositories of data that benefit authorized political subdivisions in performing their duties. The Governmental Unit wants to access data in support of its official duties.

The purpose of this Agreement is to create a method by which the Governmental Unit has access to those systems and tools for which it has eligibility, and to memorialize the requirements to obtain access and the limitations on the access.

Agreement

1 Term of Agreement

- 1.1 **Effective Date.** This Agreement is effective on the date the BCA obtains all required signatures under Minn. Stat. § 16C.05, subdivision 2.
- 1.2 **Expiration Date.** This Agreement expires five years from the date it is effective.

2 Agreement Between the Parties

- 2.1 **General Access.** BCA agrees to provide Governmental Unit with access to the Minnesota Criminal Justice Data Communications Network (CJDN) and those systems and tools which the Governmental Unit is authorized by law to access via the CJDN for the purposes outlined in Minn. Stat. § 299C.46.
- 2.2 **Methods of Access.**

The BCA offers three (3) methods of access to its systems and tools. The methods of access are:

- A. **Direct access** occurs when individual users at the Governmental Unit use the Governmental Unit's equipment to access the BCA's systems and tools. This is generally accomplished by an individual user entering a query into one of BCA's systems or tools.
- B. **Indirect Access** occurs when individual users at the Governmental Unit go to another Governmental Unit to obtain data and information from BCA's systems and tools. This method of access generally results in the Governmental Unit with indirect access obtaining the needed data and information in a physical format like a paper report.
- C. **Computer-to-Computer System Interface** occurs when the Governmental Unit's computer exchanges data and information with BCA's computer systems and tools using an interface. Without limitation, interface types include: state message switch, web services, enterprise service bus and message queuing.

For purposes of this Agreement, Governmental Unit employees or contractors may use any of these

methods to use BCA's systems and tools as described in this Agreement. Governmental Unit will select a method of access and can change the methodology following the process in Clause 2.10.

- 2.3 Federal Systems Access.** In addition, pursuant to 28 CFR §20.30-38 and Minn. Stat. §299C.58, BCA may provide Governmental Unit with access to the Federal Bureau of Investigation (FBI) National Crime Information Center.
- 2.4 Governmental Unit Policies.** Both the BCA and the FBI's Criminal Justice Information Systems (FBI-CJIS) have policies, regulations and laws on access, use, audit, dissemination, hit confirmation, logging, quality assurance, screening (pre-employment), security, timeliness, training, use of the system, and validation. Governmental Unit has created its own policies to ensure that Governmental Unit's employees and contractors comply with all applicable requirements. Governmental Unit ensures this compliance through appropriate enforcement. These BCA and FBI-CJIS policies and regulations, as amended and updated from time to time, are incorporated into this Agreement by reference. The policies are available at <https://bcanextest.x.state.mn.us/launchpad/>.
- 2.5 Governmental Unit Resources.** To assist Governmental Unit in complying with the federal and state requirements on access to and use of the various systems and tools, additional information on appropriate use is found in the Minnesota Bureau of Criminal Apprehension Policy on Appropriate Use of Systems and Data, available on the CJIS Launch Pad using the link above in section 2.4.
- 2.6 Access Granted.**
- A. Governmental Unit is granted permission to use all current and future BCA systems and tools for which Governmental Unit is eligible. Eligibility is dependent on Governmental Unit (i) satisfying all applicable federal or state statutory requirements; (ii) complying with the terms of this Agreement; and (iii) acceptance by BCA of Governmental Unit's written request for use of a specific system or tool.
 - B. To facilitate changes in systems and tools, Governmental Unit grants its Authorized Representative authority to make written requests for those systems and tools provided by BCA that the Governmental Unit needs to meet its criminal justice obligations and for which Governmental Unit is eligible.
- 2.7 Future Access.** On written request from the Governmental Unit, BCA also may provide Governmental Unit with access to those systems or tools which may become available after the signing of this Agreement, to the extent that the access is authorized by applicable state and federal law. Governmental Unit agrees to be bound by the terms and conditions contained in this Agreement that when utilizing new systems or tools provided under this Agreement.
- 2.8 Limitations on Access.** BCA agrees that it will comply with applicable state and federal laws when making information accessible. Governmental Unit agrees that it will comply with applicable state and federal laws when accessing, entering, using, disseminating, and storing data. Each party is responsible for its own compliance with the most current applicable state and federal laws.
- 2.9 Supersedes Prior Agreements.** This Agreement supersedes any and all prior agreements between the BCA and the Governmental Unit regarding access to and use of systems and tools provided by BCA.
- 2.10 Requirement to Update Information.** The parties agree that if there is a change to any of the information whether required by law or this Agreement, the party will send the new information to the other party in writing within 30 days of the change. This clause does not apply to changes in systems or tools provided under this Agreement.

This requirement to give notice additionally applies to changes in the individual or organization serving the Governmental Unit as its prosecutor. Any change in performance of the prosecutorial function must be provided to the BCA in writing by giving notice to the Service Desk, BCA.ServiceDesk@state.mn.us.

- 2.11 Transaction Record.** The BCA creates and maintains a transaction record for each exchange of data utilizing its systems and tools. In order to meet FBI-CJIS requirements and to perform the audits described in Clause

7, there must be a method of identifying which individual users at the Governmental Unit conducted a particular transaction.

If Governmental Unit uses either direct access as described in Clause 2.2A or indirect access as described in Clause 2.2B, BCA's transaction record meets FBI-CJIS requirements.

When Governmental Unit's method of access is a computer-to-computer interface as described in Clause 2.2C, the Governmental Unit must keep a transaction record sufficient to satisfy FBI-CJIS requirements and permit the audits described in Clause 7 to occur.

If a Governmental Unit accesses data from the Driver and Vehicle Services Division in the Minnesota Department of Public Safety and keeps a copy of the data, Governmental Unit must have a transaction record of all subsequent access to the data that are kept by the Governmental Unit. The transaction record must include the individual user who requested access, and the date, time and content of the request. The transaction record must also include the date, time and content of the response along with the destination to which the data were sent. The transaction record must be maintained for a minimum of six (6) years from the date the transaction occurred and must be made available to the BCA within one (1) business day of the BCA's request.

2.12 Court Information Access. Certain BCA systems and tools that include access to and/or submission of Court Records may only be utilized by the Governmental Unit if the Governmental Unit completes the Court Data Services Subscriber Amendment, which upon execution will be incorporated into this Agreement by reference. These BCA systems and tools are identified in the written request made by the Governmental Unit under Clause 2.6 above. The Court Data Services Subscriber Amendment provides important additional terms, including but not limited to privacy (see Clause 8.2, below), fees (see Clause 3 below), and transaction records or logs, that govern Governmental Unit's access to and/or submission of the Court Records delivered through the BCA systems and tools.

2.13 Vendor Personnel Screening. The BCA will conduct all vendor personnel screening on behalf of Governmental Unit as is required by the FBI CJIS Security Policy. The BCA will maintain records of the federal, fingerprint-based background check on each vendor employee as well as records of the completion of the security awareness training that may be relied on by the Governmental Unit.

3 Payment

The Governmental Unit currently accesses the criminal justice data communications network described in Minn. Stat. § 299C.46. Under the BCA's CJDN Fee Structure, the BCA will bill the Governmental Unit annually in the amount of One Thousand Five Hundred Sixty and 00/100 Dollars (\$1,560.00). The annual charge may be modified to reflect the appropriate charges required under the BCA's CJDN Fee Structure, including applicable fees for VPN access.

The Governmental Unit will identify its contact person for billing purposes, and will provide updated information to BCA's Authorized Representative within ten business days when this information changes.

If Governmental Unit chooses to execute the Court Data Services Subscriber Amendment referred to in Clause 2.12 in order to access and/or submit Court Records via BCA's systems, additional fees, if any, are addressed in that amendment.

4 Authorized Representatives

The BCA's Authorized Representative is the person below, or her successor:

Name: Katie Meiers, Deputy Superintendent
Address: Minnesota Department of Public Safety; Bureau of Criminal Apprehension
1430 Maryland Avenue Saint Paul, MN 55106
Telephone: 651-793-2425
Email Address: Kathryn.Meiers@state.mn.us

The Governmental Unit's Authorized Representative is the person below, or his successor:

Name: Matt DuRose, Chief Director
Address: 1918 County Road 90 Maple Plain, MN 5535
Telephone: 763-479-0500
Email Address: MDurose@westhennepin.com

5 Assignment, Amendments, Waiver, and Agreement Complete

- 5.1 Assignment.** Neither party may assign nor transfer any rights or obligations under this Agreement.
- 5.2 Amendments.** Any amendment to this Agreement, except those described in Clauses 2.6 and 2.7 above must be in writing and will not be effective until it has been signed and approved by the same parties who signed and approved the original agreement, their successors in office, or another individual duly authorized.
- 5.3 Waiver.** If either party fails to enforce any provision of this Agreement, that failure does not waive the provision or the right to enforce it.
- 5.4 Agreement Complete.** This Agreement contains all negotiations and agreements between the BCA and the Governmental Unit. No other understanding regarding this Agreement, whether written or oral, may be used to bind either party.

6 Liability

Each party will be responsible for its own acts and behavior and the results thereof and shall not be responsible or liable for the other party's actions and consequences of those actions. The Minnesota Torts Claims Act, Minn. Stat. § 3.736 and other applicable laws govern the BCA's liability. The Minnesota Municipal Tort Claims Act, Minn. Stat. Ch. 466 and other applicable laws, governs the Governmental Unit's liability.

7 Audits

- 7.1** Under Minn. Stat. § 16C.05, subd. 5, the Governmental Unit's books, records, documents, internal policies and accounting procedures and practices relevant to this Agreement are subject to examination by the BCA, the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the end of this Agreement.

Under Minn. Stat. § 6.551, the State Auditor may examine the books, records, documents, and accounting procedures and practices of BCA. The examination shall be limited to the books, records, documents, and accounting procedures and practices that are relevant to this Agreement.

- 7.2** Under applicable state and federal law, the Governmental Unit's records are subject to examination by the BCA to ensure compliance with laws, regulations and policies about access, use, and dissemination of data.
- 7.3** If the Governmental Unit accesses federal databases, the Governmental Unit's records are subject to examination by the FBI and BCA; the Governmental Unit will cooperate with FBI and BCA auditors and make any requested data available for review and audit.

- 7.4 If the Governmental Unit accesses state databases, the Governmental Unit's records are subject to examination by the BCA: the Governmental Unit will cooperate with the BCA auditors and make any requested data available for review and audit.
- 7.5 To facilitate the audits required by state and federal law, Governmental Unit is required to have an inventory of the equipment used to access the data covered by this Agreement and the physical location of each.

8 Government Data Practices

- 8.1 **BCA and Governmental Unit.** The Governmental Unit and BCA must comply with the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, as it applies to all data accessible under this Agreement, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Governmental Unit under this Agreement. The remedies of Minn. Stat. §§ 13.08 and 13.09 apply to the release of the data referred to in this clause by either the Governmental Unit or the BCA.
- 8.2 **Court Records.** If Governmental Unit chooses to execute the Court Data Services Subscriber Amendment referred to in Clause 2.12 in order to access and/or submit Court Records via BCA's systems, the following provisions regarding data practices also apply. The Court is not subject to Minn. Stat. Ch. 13 but is subject to the *Rules of Public Access to Records of the Judicial Branch* promulgated by the Minnesota Supreme Court. All parties acknowledge and agree that Minn. Stat. § 13.03, subdivision 4(e) requires that the BCA and the Governmental Unit comply with the *Rules of Public Access* for those data received from Court under the Court Data Services Subscriber Amendment. All parties also acknowledge and agree that the use of, access to or submission of Court Records, as that term is defined in the Court Data Services Subscriber Amendment, may be restricted by rules promulgated by the Minnesota Supreme Court, applicable state statute or federal law. All parties acknowledge and agree that these applicable restrictions must be followed in the appropriate circumstances.

9 Investigation of Alleged Violations; Sanctions

For purposes of this clause, "Individual User" means an employee or contractor of Governmental Unit.

- 9.1 **Investigation.** The Governmental Unit and BCA agree to cooperate in the investigation and possible prosecution of suspected violations of federal and state law referenced in this Agreement. Governmental Unit and BCA agree to cooperate in the investigation of suspected violations of the policies and procedures referenced in this Agreement. When BCA becomes aware that a violation may have occurred, BCA will inform Governmental Unit of the suspected violation, subject to any restrictions in applicable law. When Governmental Unit becomes aware that a violation has occurred, Governmental Unit will inform BCA subject to any restrictions in applicable law.
- 9.2 **Sanctions Involving Only BCA Systems and Tools.**

The following provisions apply to BCA systems and tools not covered by the Court Data Services Subscriber Amendment. None of these provisions alter the Governmental Unit internal discipline processes, including those governed by a collective bargaining agreement.

 - 9.2.1 For BCA systems and tools that are not covered by the Court Data Services Subscriber Amendment, Governmental Unit must determine if and when an involved Individual User's access to systems or tools is to be temporarily or permanently eliminated. The decision to suspend or terminate access may be made as soon as alleged violation is discovered, after notice of an alleged violation is received, or after an investigation has occurred. Governmental Unit must report the status of the Individual User's access to BCA without delay. BCA reserves the right to make a different determination concerning an Individual User's access to systems or tools than that made by Governmental Unit and BCA's determination controls.
 - 9.2.2 If BCA determines that Governmental Unit has jeopardized the integrity of the systems or tools

covered in this Clause 9.2, BCA may temporarily stop providing some or all the systems or tools under this Agreement until the failure is remedied to the BCA's satisfaction. If Governmental Unit's failure is continuing or repeated, Clause 11.1 does not apply and BCA may terminate this Agreement immediately.

9.3 Sanctions Involving Only Court Data Services

The following provisions apply to those systems and tools covered by the Court Data Services Subscriber Amendment, if it has been signed by Governmental Unit. As part of the agreement between the Court and the BCA for the delivery of the systems and tools that are covered by the Court Data Services Subscriber Amendment, BCA is required to suspend or terminate access to or use of the systems and tools either on its own initiative or when directed by the Court. The decision to suspend or terminate access may be made as soon as an alleged violation is discovered, after notice of an alleged violation is received, or after an investigation has occurred. The decision to suspend or terminate may also be made based on a request from the Authorized Representative of Governmental Unit. The agreement further provides that only the Court has the authority to reinstate access and use.

9.3.1 Governmental Unit understands that if it has signed the Court Data Services Subscriber Amendment and if Governmental Unit's Individual Users violate the provisions of that Amendment, access and use will be suspended by BCA or Court. Governmental Unit also understands that reinstatement is only at the direction of the Court.

9.3.2 Governmental Unit further agrees that if Governmental Unit believes that one or more of its Individual Users have violated the terms of the Amendment, it will notify BCA and Court so that an investigation as described in Clause 9.1 may occur.

10 Venue

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

11 Termination

11.1 Termination. The BCA or the Governmental Unit may terminate this Agreement at any time, with or without cause, upon 30 days' written notice to the other party's Authorized Representative.

11.2 Termination for Insufficient Funding. Either party may immediately terminate this Agreement if it does not obtain funding from the Minnesota Legislature, or other funding source; or if funding cannot be continued at a level sufficient to allow for the payment of the services covered here. Termination must be by written notice to the other party's authorized representative. The Governmental Unit is not obligated to pay for any services that are provided after notice and effective date of termination. However, the BCA will be entitled to payment, determined on a pro rata basis, for services satisfactorily performed to the extent that funds are available. Neither party will be assessed any penalty if the agreement is terminated because of the decision of the Minnesota Legislature, or other funding source, not to appropriate funds. Notice of the lack of funding must be provided within a reasonable time of the affected party receiving that notice.

12 Continuing Obligations

The following clauses survive the expiration or cancellation of this Agreement: Liability; Audits; Government Data Practices; 9. Investigation of Alleged Violations; Sanctions; and Venue.

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The Parties indicate their agreement and authority to execute this Agreement by signing below.

1. GOVERNMENTAL UNIT

Name: _____
(PRINTED)

Signed: _____

Title: _____
(with delegated authority)

Date: _____

Name: _____
(PRINTED)

Signed: _____

Title: _____
(with delegated authority)

Date: _____

2. DEPARTMENT OF PUBLIC SAFETY, BUREAU OF CRIMINAL APPREHENSION

Name: _____
(PRINTED)

Signed: _____

Title: _____
(with delegated authority)

Date: _____

3. COMMISSIONER OF ADMINISTRATION

As delegated to the Office of State Procurement

By: _____

Date: _____

ADMIN ID: _____

West Hennepin Public Safety Response to Resistance (RTR) Summary Nov 2024 – December 2025

Overview: 15 RTR incidents were documented, with 19 officer reports. Several incidents involved multiple officers, but each event is counted once. Overall, use of force was infrequent and low-level.

Resistance Types: Most incidents involved passive or active resistance such as non-compliance, pulling away, or struggling. A small number involved aggressive or assaultive behavior. Many calls involved mental health crises, intoxication, or medical issues.

Force Used: Officers primarily used display of firearms/less-lethal tools (7 incidents) and hands-on control techniques (8 incidents). No firearms were discharged. No use of OC spray, baton strikes, or deadly force.

Medical Outcomes: Several incidents involved subjects with pre-existing injuries or medical/mental health conditions. Six incidents involved medical transport. No serious injuries or fatalities resulted from police use of force.

Key Observations: Low-level force predominates. Many encounters involve crisis situations. Officers demonstrated appropriate escalation and de-escalation. Multi-officer coordination was effective.

Opportunities: Improve report documentation of de-escalation, decision-making, and medical care. Continue training focused on crisis response and scenario-based decision-making.

Conclusion: WHPSD officers used force sparingly and in alignment with policy. Incidents reflect controlled, proportional responses with an emphasis on safety and de-escalation.

What is Accreditation?

Accreditation is a proven and constructive way to support law enforcement agencies in evaluating and improving their overall performance. At its core, accreditation is built on the adoption of professional standards that outline clear law enforcement objectives while promoting transparency and accountability within the community. Participating agencies conduct a comprehensive internal review to align their operations with these established standards.



Why Should My Agency Pursue Accreditation?

- Promotes proactive and ongoing review of agency practices
- Fosters a culture of continuous improvement
- Highlights areas of excellence and identifies opportunities for growth
- Establishes sustainable processes for maintaining professional standards
- Builds public trust and enhances transparency

Benefits of Accreditation

- Objective, third-party validation of professional practices
- Reduces exposure to legal liability
- Encourages continuous self-assessment and improvement
- Enhances internal accountability
- Strengthens community confidence and support

What Will Accreditation Do for My Agency?

- Formalizes essential management, training, operational, and supervisory procedures
- Reinforces fair and non-discriminatory hiring practices
- Promotes public safety through standardized practices
- Boosts staff morale and community trust