



# SOUTH METRO FIRE DEPARTMENT

1650 Humboldt Avenue • West St. Paul MN 55118

Phone: (651) 552-4176 • FAX: (651) 552-4195

[www.southmetrofire.com](http://www.southmetrofire.com)

---

## AGENDA BOARD OF DIRECTORS MEETING

**Meeting Date:** April 19, 2023, at 4:30 PM  
**Meeting Place:** South St. Paul Training Room

- I. Roll Call  
*Board Members: Berry, Francis, Napier, Seaberg, Wippermann*
- II. Adopt Agenda
- III. Communications/Recognitions
  - a. Introduction of Firefighters; Nathan Brandecker, David Babb, Brayden Morris, and Joshua Nelson
  - b. [Thank You – Garlough Elementary](#)
- IV. Consent Agenda
  - a. [March 15, 2023, Meeting Minutes](#)
  - b. [March 2023 List of Claims](#)
  - c. [March 2023 Bank Reconciliation](#)
  - d. [March 2023 Month End Budget Report](#)
  - e. [March 2023 Run Summary Report](#)
  - f. [Resolution 2023-02 Approving Fund Balance Transfer](#)
  - g. [Opioid Settlement Agreement](#)
- V. Committee Reports
  - a. None
- VI. Agenda Items
  - a. [Presentation by Bonnie Schwieger from Abdo of the 2022 Financial Audit](#)
  - b. [Fire Department Standards of Cover Study and Organizational Review](#)
- VII. Public Comment
- VIII. Adjourn

Next Regular Meeting – May 17, 2023, South St. Paul

Hi Tony,

I was a 4th grade teacher for the last 10 years at Garlough and have now moved to 1st grade. For many years you have come to Garlough and taught our 4th graders about fire safety. I have a student from last year, Linnea, who is now in 5th grade at Heritage, and what she learned from your session was life saving. Here is a copy of the email from her mom I received earlier this school year.

This morning I thought our house smelled weird, but I thought it was the beginning of heating-season-furnace-smell you know? And maybe denial.

Linnea went outside to check the temperature to see what coat she needed to wear, came back inside, and said "It really smells bad in here." So then I said yep, might be a gas leak. Linnea immediately said "everyone get out and call the fire department, AND get the dog." Sure enough, Xcel came out and we had a gas leak. She took that Junior Fire inspector program INCREDIBLY seriously, and we did the whole checklist, and I'm just so proud of her. I keep thinking about what could have happened if we left the dog home alone too long, and so many other things.

Who was the contact for the 4th grade presentation from South Metro fire? Thought it would be cool to tell them how Linnea saved the day.

Linnea is now receiving a medal for her quick thinking. Her mom asked me to invite you, if you are able to attend. I know it is short notice, so completely understand if you cannot. I just wanted you to know what a difference your presentations make in the lives of these kids and their families. Here is more information that she sent me.

Linnea has been awarded the Medal of Honor, one of the highest honors in Girl Scouting, that one earns when they perform a life-saving action. Linnea is being honored for her part in detecting the gas leak in our house.

Additionally, after I posted about what she did on Facebook, a neighbor discovered a gas leak in her house THE SAME DAY. If it hadn't been for Linnea, my post, and her daughter telling her that their house was stinky, she wouldn't have thought to call Xcel's gas emergency line.

The ceremony will be on **Saturday, February 4th, at 2p.m.** at [Holy Spirit Catholic Church](#). It will be during the Cookie Rally, which is an event to help Girls Scouts learn and prepare for the cookie season, so there will be lots of troops present.

Hope to see you there - and if not, we will also be recording it. It is rare that a Girl Scout earns this medal, so this will be a very special ceremony for Linnea.

I plan on attending. If you would like to go, just let me know and I will know to look for you. I am including my cell number if you want to send me a text or call. 651-285-7597 Thanks again for all you do.

Sheryl Kasella

--

Sheryl Kasella

*1st Grade Teacher*

*Odyssey of the Mind Coordinator/Coach*

**Garlough Environmental Magnet School**

1740 Charlton St.

W. St. Paul, MN 55118

(651) 403-8132

[sheryl.kasella@isd197.org](mailto:sheryl.kasella@isd197.org)

## MINUTES

### SOUTH METRO FIRE DEPARTMENT BOARD OF DIRECTORS

Wednesday March 15, 2023  
West St Paul Lobby Conference Room

Members Present: James Francis, Dave Napier, Wendy Berry, Tom Seaberg

Also Present: Mark Juelfs, Deb Wheeler, Sam Seal, Jason Bessermin, Char Stark, Mark Erickson

The meeting was called to order at 4:30 p.m.

#### ADOPT AGENDA

Motion was made to adopt the Agenda by Seaberg; seconded by Napier  
Motion carried.

#### COMMUNICATIONS/RECOGNITIONS

Resignation letter from Joe Zinniel  
Joe accepted a position as a full time firefighter with Bloomington FD.

The department received Thank You cards from Garlough Elementary and Walker Methodist.

Motion was made to approve the Consent Agenda by Berry; seconded by Seaberg.  
Motion carried.

#### COMMITTEE REPORTS

None

#### AGENDA ITEMS

2022 Year End Report  
Chief Juelfs presented the 2022 Year End Report  
The report highlighted the changes in personnel. The department had four new hires, two departures and one retirement. The department responded to 7,621 incidents which is a 4.3% increase from 2021. The Fire Prevention division completed 243 residential inspections and 343 commercial inspections. The report also included that the department logged 9482 hours of training and that we continue to improve South Metro Fire through collaborative efforts with other agencies.

Juneteenth Holiday  
The State of Minnesota legislature established Juneteenth as a holiday effective August of 2023. Chief Juelfs informed the Board that the City of West St Paul will be recognizing it this June and South St Paul will be waiting until June of 2024. Chief Juelfs recommends the Board implement this holiday in 2023. The consensus of the Board was to add this holiday effective June of 2023.

Election of Board Officers

Motion was made to continue the establish rotation by Seaberg; seconded by Berry.  
Motion carried.

President – Dave Napier  
Vice President – Tom Seaberg  
Secretary – Wendy Berry  
Treasurer – James Francis

Committee Appointments

Motion was made by Seaberg; seconded by Berry that the Appointments for 2023 remain as established in 2022.

Budget Committee Appointments

Dave Napier, James Francis, Dennis Wippermann, SSP Finance Director, WSP Finance Director, Fire Chief and Assistant Chief.

Finance Committee Appointments

Tom Seaberg, Wendy Berry, SSP Finance Director, WSP Finance Director, Fire Chief and Assistant Chief.

Chief Juelfs provided the 2024 Budget Process Timeline.

**PUBLIC COMMENT**

None

**MOTION TO ADJOURN**

Motion to adjourn by Napier; seconded by Berry.  
Motion carried.

The next regular meeting is scheduled on April 19, at 4:30 pm in South St Paul

Respectfully submitted by:

Deb Wheeler

**SOUTH METRO FIRE**

Summary of List of Claims  
Board Meeting of April 19, 2023

**PAYROLL CHECK REGISTER:**

Payroll Period	3/6 - 3/19		
Date Paid	3/24/2023	\$	122,792.03
Direct Deposit			

Payroll Period	3/20 - 4/2		
Date Paid	4/7/2023	\$	119,821.88
Direct Deposit			

Payroll Period			
Date Paid		\$	-
Direct Deposit			

**TOTAL NET PAYROLL**

**\$ 242,613.91**

**DISBURSEMENT CHECK REGISTER:**

Checks	10677 - 10735	\$	111,032.28
EFTS	2497 - 2519	\$	225,676.94

**TOTAL DISBURSEMENT CHECKS**

**\$336,709.22**

**TOTAL PAYROLL, DISBURSEMENTS, ACH'S**

**\$579,323.13**

# Payment Register

From Payment Date: 3/8/2023 - To Payment Date: 4/12/2023

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
1-ANCHOR BAN - ANCHOR BANK									
Check									
10677	03/13/2023	Open			Accounts Payable	ABDO, EICK & MEYERS, LLP	\$10,000.00	\$10,000.00	\$0.00
10678	03/13/2023	Open			Accounts Payable	ASPEN MILLS	\$3,873.71	\$3,873.71	\$0.00
10679	03/13/2023	Open			Accounts Payable	CDW Government	\$2,604.70		
10680	03/13/2023	Open			Accounts Payable	Cole Papers Inc	\$114.78	\$114.78	\$0.00
10681	03/13/2023	Open			Accounts Payable	CONGDON/TIM	\$24.66	\$24.66	\$0.00
10682	03/13/2023	Open			Accounts Payable	Coro Medical	\$2,570.00		
10683	03/13/2023	Open			Accounts Payable	EMERGENCY APPARATUS MAINTENANC	\$5,397.20	\$5,397.20	\$0.00
10684	03/13/2023	Open			Accounts Payable	Emergency Technical Decon	\$1,881.25	\$1,881.25	\$0.00
10685	03/13/2023	Open			Accounts Payable	FLETCHER/PAUL	\$142.80	\$142.80	\$0.00
10686	03/13/2023	Open			Accounts Payable	GALLS, LLC	\$896.05	\$896.05	\$0.00
10687	03/13/2023	Open			Accounts Payable	Grass, Stephen	\$496.00	\$496.00	\$0.00
10688	03/13/2023	Open			Accounts Payable	INT'L ASSN FIREFIGHTERS 1059	\$263.10	\$263.10	\$0.00
10689	03/13/2023	Open			Accounts Payable	INT'L ASSN FIREFIGHTERS 724	\$1,413.60	\$1,413.60	\$0.00
10690	03/13/2023	Open			Accounts Payable	JOHNSON/TERRANCE	\$260.00	\$260.00	\$0.00
10691	03/13/2023	Open			Accounts Payable	LEAGUE OF MN CITIES INS. TRUST	\$823.06	\$823.06	\$0.00
10692	03/13/2023	Open			Accounts Payable	LEVANDER, GILLEN & MILLER, P.A	\$1,305.74	\$1,305.74	\$0.00
10693	03/13/2023	Open			Accounts Payable	MacQueen Emergency Group	\$7,872.93	\$7,872.93	\$0.00
10694	03/13/2023	Open			Accounts Payable	NAPA	\$890.25	\$890.25	\$0.00
10695	03/13/2023	Open			Accounts Payable	S ST PAUL/CITY OF	\$5,501.87	\$5,501.87	\$0.00
10696	03/13/2023	Open			Accounts Payable	STANDARD INSURANCE COMPANY	\$1,012.24	\$1,012.24	\$0.00
10697	03/13/2023	Open			Accounts Payable	US Bank Equipment Finance	\$117.00	\$117.00	\$0.00
10698	03/16/2023	Open			Accounts Payable	ASPEN MILLS	\$712.76	\$712.76	\$0.00
10699	03/16/2023	Open			Accounts Payable	Berry/ Wendy	\$100.00	\$100.00	\$0.00
10700	03/16/2023	Open			Accounts Payable	Dreamseat	\$3,489.85	\$3,489.85	\$0.00
10701	03/16/2023	Open			Accounts Payable	Francis, James	\$100.00	\$100.00	\$0.00
10702	03/16/2023	Open			Accounts Payable	GALLS, LLC	\$692.98	\$692.98	\$0.00
10703	03/16/2023	Open			Accounts Payable	IMAGE TREND	\$450.00	\$450.00	\$0.00
10704	03/16/2023	Open			Accounts Payable	INTERSTATE POWER SYSTEMS	\$1,811.09	\$1,811.09	\$0.00
10705	03/16/2023	Open			Accounts Payable	Kutney, Shawn	\$30.00	\$30.00	\$0.00
10706	03/16/2023	Open			Accounts Payable	Linde Gas and Equipment	\$126.52	\$126.52	\$0.00
10707	03/16/2023	Open			Accounts Payable	MacQueen Emergency Group	\$23.90	\$23.90	\$0.00
10708	03/16/2023	Open			Accounts Payable	NAPA	\$857.72	\$857.72	\$0.00
10709	03/16/2023	Open			Accounts Payable	Napier/ David	\$100.00	\$100.00	\$0.00
10710	03/16/2023	Open			Accounts Payable	OXYGEN SERVICE COMPANY	\$63.61	\$63.61	\$0.00
10711	03/16/2023	Open			Accounts Payable	Rihm Kenworth	\$360.00	\$360.00	\$0.00
10712	03/16/2023	Open			Accounts Payable	Riverland Laser	\$51.70	\$51.70	\$0.00
10713	03/16/2023	Open			Accounts Payable	Seaberg, Thomas	\$100.00	\$100.00	\$0.00
10714	03/23/2023	Open			Accounts Payable	APPELHOLM/ANGELINE	\$109.98	\$109.98	\$0.00
10715	03/23/2023	Open			Accounts Payable	ASPEN MILLS	\$451.35		
10716	03/23/2023	Open			Accounts Payable	BRANDECKER/WILLIAM	\$100.00		
10717	03/23/2023	Open			Accounts Payable	Further	\$110.10		
10718	03/23/2023	Open			Accounts Payable	INVER GROVE FORD	\$840.28		
10719	03/23/2023	Voided	Vendor Correction	04/04/2023	Accounts Payable	IVERSON LASER ENGRAVING, INC.	\$51.70		
10720	03/23/2023	Open			Accounts Payable	Jensen/Steve	\$260.00	\$260.00	\$0.00
10721	03/23/2023	Open			Accounts Payable	JOHNSON/TERRANCE	\$704.63	\$704.63	\$0.00
10722	03/23/2023	Open			Accounts Payable	JPS Interoperablity Solutions, Inc, Lynda Colbert	\$3,815.00		

# Payment Register

From Payment Date: 3/8/2023 - To Payment Date: 4/12/2023

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
10723	03/23/2023	Open			Accounts Payable	KREMER SPRING,ALIGNMENT & BODY	\$1,786.03		
10724	03/23/2023	Open			Accounts Payable	MacQueen Emergency Group	\$6,223.48	\$6,223.48	\$0.00
10728	03/23/2023	Open			Accounts Payable	Maritronics Ltd	\$18,129.49		
10729	03/23/2023	Open			Accounts Payable	NELSON/MICHAEL	\$100.15	\$100.15	\$0.00
10730	03/23/2023	Open			Accounts Payable	Scuba Center	\$444.00		
10731	03/23/2023	Open			Accounts Payable	WEST ST PAUL/CITY OF	\$9,717.64	\$9,717.64	\$0.00
10732	03/28/2023	Open			Accounts Payable	CARDMEMBER SERVICES	\$9,980.68		
10734	04/04/2023	Open			Accounts Payable	INT'L ASSN FIREFIGHTERS 1059	\$263.10		
10735	04/04/2023	Open			Accounts Payable	INT'L ASSN FIREFIGHTERS 724	\$1,413.60		
Type Check Totals:							\$111,032.28	\$68,472.25	\$0.00
1-ANCHOR BAN - ANCHOR BANK Totals									

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	54	\$110,980.58	\$68,472.25
	Reconciled	0	\$0.00	\$0.00
	Voided	1	\$51.70	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>55</b>	<b>\$111,032.28</b>	<b>\$68,472.25</b>

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	54	\$110,980.58	\$68,472.25
	Reconciled	0	\$0.00	\$0.00
	Voided	1	\$51.70	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>55</b>	<b>\$111,032.28</b>	<b>\$68,472.25</b>

Grand Totals:

Checks	Status	Count	Transaction Amount	Reconciled Amount
	Open	54	\$110,980.58	\$68,472.25
	Reconciled	0	\$0.00	\$0.00
	Voided	1	\$51.70	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>55</b>	<b>\$111,032.28</b>	<b>\$68,472.25</b>

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	54	\$110,980.58	\$68,472.25
	Reconciled	0	\$0.00	\$0.00
	Voided	1	\$51.70	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>55</b>	<b>\$111,032.28</b>	<b>\$68,472.25</b>



# Payment Register

From Payment Date: 3/3/2023 - To Payment Date: 4/12/2023

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
1-ANCHOR BAN - ANCHOR BANK									
EFT									
2497	03/13/2023	Open			Accounts Payable	I C M A RETIREMENT CORP	\$1,360.00	\$1,360.00	\$0.00
2498	03/13/2023	Open			Accounts Payable	IRS - PR TAXES	\$23,987.37	\$23,987.37	\$0.00
2499	03/13/2023	Open			Accounts Payable	MN CHILD SUPPORT	\$355.79	\$355.79	\$0.00
2500	03/13/2023	Open			Accounts Payable	MN DEPT OF REVENUE	\$7,702.06	\$7,702.06	\$0.00
2501	03/13/2023	Open			Accounts Payable	MN II LIFE -- HSA	\$1,172.02	\$1,172.02	\$0.00
2502	03/13/2023	Open			Accounts Payable	MSRS	\$450.00	\$450.00	\$0.00
2503	03/13/2023	Open			Accounts Payable	MSRS - HCSP	\$2,742.15	\$2,742.15	\$0.00
2504	03/13/2023	Open			Accounts Payable	NATIONWIDE	\$2,780.00	\$2,780.00	\$0.00
2505	03/13/2023	Open			Accounts Payable	PUBLIC EMPLOYEES RETIRE ASSN	\$53,173.97	\$53,173.97	\$0.00
2506	03/13/2023	Open			Accounts Payable	Further	\$190.00	\$190.00	\$0.00
2507	03/13/2023	Open			Accounts Payable	Further	\$33.00	\$33.00	\$0.00
2508	03/13/2023	Open			Accounts Payable	HEALTHPARTNERS	\$33,305.13	\$33,305.13	\$0.00
2509	03/17/2023	Open			Accounts Payable	OLD NATIONAL BANK	\$94.35	\$94.35	\$0.00
2510	03/31/2023	Open			Accounts Payable	Further	\$208.33	\$208.33	\$0.00
2511	03/31/2023	Open			Accounts Payable	I C M A RETIREMENT CORP	\$1,360.00	\$1,360.00	\$0.00
2512	03/31/2023	Open			Accounts Payable	IRS - PR TAXES	\$25,226.53	\$25,226.53	\$0.00
2513	03/31/2023	Open			Accounts Payable	MN CHILD SUPPORT	\$355.79	\$355.79	\$0.00
2514	03/31/2023	Open			Accounts Payable	MN DEPT OF REVENUE	\$8,185.20	\$8,185.20	\$0.00
2515	03/31/2023	Open			Accounts Payable	MN II LIFE -- HSA	\$1,222.02	\$1,222.02	\$0.00
2516	03/31/2023	Open			Accounts Payable	MSRS	\$841.50	\$841.50	\$0.00
2517	03/31/2023	Open			Accounts Payable	MSRS - HCSP	\$2,790.19	\$2,790.19	\$0.00
2518	03/31/2023	Open			Accounts Payable	NATIONWIDE	\$2,880.00	\$2,880.00	\$0.00

# Payment Register

From Payment Date: 3/3/2023 - To Payment Date: 4/12/2023

Number	Date	Status	Void Reason	Reconciled/ Voided Date	Source	Payee Name	Transaction Amount	Reconciled Amount	Difference
2519	03/31/2023	Open			Accounts Payable	PUBLIC EMPLOYEES RETIRE ASSN	\$55,261.54	\$55,261.54	\$0.00
Type EFT Totals:							\$225,676.94	\$225,676.94	\$0.00
1-ANCHOR BAN - ANCHOR BANK Totals									

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	23	\$225,676.94	\$225,676.94
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	<b>Total</b>	<b>23</b>	<b>\$225,676.94</b>	<b>\$225,676.94</b>

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	23	\$225,676.94	\$225,676.94
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>23</b>	<b>\$225,676.94</b>	<b>\$225,676.94</b>

Grand Totals:

EFTs	Status	Count	Transaction Amount	Reconciled Amount
	Open	23	\$225,676.94	\$225,676.94
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	<b>Total</b>	<b>23</b>	<b>\$225,676.94</b>	<b>\$225,676.94</b>

All	Status	Count	Transaction Amount	Reconciled Amount
	Open	23	\$225,676.94	\$225,676.94
	Reconciled	0	\$0.00	\$0.00
	Voided	0	\$0.00	\$0.00
	Stopped	0	\$0.00	\$0.00
	<b>Total</b>	<b>23</b>	<b>\$225,676.94</b>	<b>\$225,676.94</b>

**South Metro Fire Department  
BANK RECONCILIATION  
March 31, 2023**

<b>Old National Bank</b>			
Ending Balance - Checking	\$	1,497,435.70	
Outstanding Disbursement Checks		(43,903.02)	
DIT			
Adjustments:			
<b>RECONCILED BALANCE</b>	<b>\$</b>	<b>1,453,532.68</b>	

<b>CITY TREASURER'S BALANCE:</b>			
Previous Month's Reconciled Balance	\$	1,291,782.46	
Daily Receipts Posted		738,757.61	
Disbursement Checks Issued		(336,027.85)	
Payroll Checks and Direct Deposits		(240,979.91)	
Rev Prior Month Adj:		0.37	
<b>RECONCILED BALANCE</b>	<b>\$</b>	<b>1,453,532.68</b>	

<b>CASH ACCOUNT BALANCE:</b>		\$	1,453,532.68
Adjustments			0.00
<b>RECONCILED BALANCE</b>	<b>\$</b>	<b>1,453,532.68</b>	

**Cash by Fund:**

		Beginning Balance	Net Activity	Ending Balance
General Fund	101-10101	646,800.02	181,036.84	827,836.86
Grant Fund	201-10100	899.44	-	899.44
Fire Assistance Fund		-	-	-
Debt Service Fund	301-10101	(124.16)	-	(124.16)
Capital Fund	401-10101	644,207.53	(19,286.99)	624,920.54
	Total	1,291,782.83	161,749.85	1,453,532.68



Account Classification	Adopted Budget	Current Month Transactions	YTD Transactions	YTD Balance	% used/ Rec'd	Prior Year YTD Balance
<b>Fund 101 - General Fund</b>						
<b>REVENUE</b>						
Taxes	1,209,952.00	.00	57,491.32	1,152,460.68	5%	771,881.01
Intergovernmental Revenues	280,612.00	.00	(26.97)	280,638.97	0%	192,768.00
Charges for Services	5,962,128.00	715,428.29	2,080,076.00	3,882,052.00	35%	4,449,047.84
Other Revenue	55,000.00	895.36	20,168.10	34,831.90	37%	49,022.03
Other Financing Sources	.00	.00	.00	.00	+++	.00
<b>REVENUE TOTALS</b>	<b>\$7,507,692.00</b>	<b>\$716,323.65</b>	<b>\$2,157,708.45</b>	<b>\$5,349,983.55</b>	<b>29%</b>	<b>\$5,462,718.88</b>
<b>EXPENSE</b>						
Personal Services	6,660,207.00	444,518.55	1,601,546.50	5,058,660.50	24%	4,626,666.04
Supplies	186,115.00	16,227.47	34,279.54	151,835.46	18%	165,907.36
Contractual Services	426,228.00	32,394.74	120,905.99	305,322.01	28%	292,885.27
Other Charges	235,142.00	17,440.02	123,473.78	111,668.22	53%	135,465.27
Capital Outlay	.00	.00	.00	.00	+++	.00
Debt Service	.00	.00	.00	.00	+++	.00
Other Financing Uses	.00	.00	.00	.00	+++	(302,274.00)
<b>EXPENSE TOTALS</b>	<b>\$7,507,692.00</b>	<b>510,580.78</b>	<b>1,880,205.81</b>	<b>\$5,627,486.19</b>	<b>25%</b>	<b>\$4,918,649.94</b>
<b>Fund 101 - General Fund Totals</b>						
<b>REVENUE TOTALS</b>	<b>7,507,692.00</b>	<b>716,323.65</b>	<b>2,157,708.45</b>	<b>5,349,983.55</b>	<b>29%</b>	<b>5,462,718.88</b>
<b>EXPENSE TOTALS</b>	<b>7,507,692.00</b>	<b>510,580.78</b>	<b>1,880,205.81</b>	<b>5,627,486.19</b>	<b>25%</b>	<b>4,918,649.94</b>
<b>Fund 101 - General Fund Totals</b>	<b>\$0.00</b>	<b>\$205,742.87</b>	<b>\$277,502.64</b>	<b>(\$277,502.64)</b>		<b>\$544,068.94</b>
<b>Fund 201 - Grant Fund</b>						
<b>REVENUE</b>						
Intergovernmental Revenues	.00	.00	.00	.00	0%	.00
<b>REVENUE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>EXPENSE</b>						
Contractual Services	.00	.00	.00	.00	+++	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>	<b>\$0.00</b>
<b>Fund 301 - Debt Service</b>						
<b>REVENUE</b>						
Intergovernmental Revenues	182,450.00	.00	.00	182,450.00	0%	183,050.00
<b>REVENUE TOTALS</b>	<b>\$182,450.00</b>	<b>.00</b>	<b>.00</b>	<b>\$182,450.00</b>	<b>+++</b>	<b>\$183,050.00</b>
<b>EXPENSE</b>						
Contractual Services	182,450.00	.00	.00	182,450.00	+++	183,050.00
<b>EXPENSE TOTALS</b>	<b>\$182,450.00</b>	<b>.00</b>	<b>.00</b>	<b>\$182,450.00</b>	<b>+++</b>	<b>\$183,050.00</b>
<b>Fund 301 - Debt Totals</b>						
<b>REVENUE TOTALS</b>	<b>182,450.00</b>	<b>.00</b>	<b>.00</b>	<b>182,450.00</b>	<b>+++</b>	<b>183,050.00</b>
<b>EXPENSE TOTALS</b>	<b>182,450.00</b>	<b>.00</b>	<b>.00</b>	<b>182,450.00</b>	<b>+++</b>	<b>183,050.00</b>
<b>Fund 301 - Debt Totals</b>	<b>\$182,450.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>Fund 401 - Capital Projects</b>						
<b>REVENUE</b>						
Intergovernmental Revenues	.00	.00	.00	.00	0%	650,000.00
Charges for Services	187,236.00	23,404.50	70,213.50	117,022.50	38%	117,024.00
Other Revenue	.00	.00	.00	.00	+++	.00
Other Financing Sources	.00	.00	.00	.00	+++	(302,274.00)
<b>REVENUE TOTALS</b>	<b>\$187,236.00</b>	<b>\$23,404.50</b>	<b>\$70,213.50</b>	<b>\$117,022.50</b>		<b>\$464,750.00</b>
<b>EXPENSE</b>						
Motor Vehicles	77,057.00	18,129.49	1,373,099.49	(1,296,042.49)	1782%	1,317,000.00
Office Equipment	83,644.00	14,567.24	18,602.29	65,041.71	22%	83,716.80
Other Equipment	142,439.00	9,994.76	36,043.46	106,395.54	25%	36,620.80
<b>EXPENSE TOTALS</b>	<b>\$303,140.00</b>	<b>\$42,691.49</b>	<b>\$1,427,745.24</b>	<b>(\$1,124,605.24)</b>	<b>471%</b>	<b>\$1,437,337.60</b>
<b>Fund 401 - Capital Projects</b>						
<b>REVENUE TOTALS</b>	<b>187,236.00</b>	<b>23,404.50</b>	<b>70,213.50</b>	<b>117,022.50</b>	<b>38%</b>	<b>464,750.00</b>
<b>EXPENSE TOTALS</b>	<b>303,140.00</b>	<b>42,691.49</b>	<b>1,427,745.24</b>	<b>(1,124,605.24)</b>	<b>471%</b>	<b>1,437,337.60</b>
<b>Fund 401 - Capital Projects</b>	<b>(\$115,904.00)</b>	<b>(\$19,286.99)</b>	<b>(\$1,357,531.74)</b>	<b>\$1,241,627.74</b>		<b>(\$972,587.60)</b>
<b>Grand Totals</b>						
<b>REVENUE TOTALS</b>	<b>7,877,378.00</b>	<b>739,728.15</b>	<b>2,227,921.95</b>	<b>5,649,456.05</b>	<b>28%</b>	<b>6,110,518.88</b>
<b>EXPENSE TOTALS</b>	<b>7,993,282.00</b>	<b>553,272.27</b>	<b>3,307,951.05</b>	<b>4,685,330.95</b>	<b>41%</b>	<b>6,539,037.54</b>
<b>Grand Totals</b>	<b>(\$115,904.00)</b>	<b>\$186,455.88</b>	<b>(\$1,080,029.10)</b>	<b>\$964,125.10</b>		<b>(\$428,518.66)</b>



# 2023 Run Summary

South Metro Fire Department

	January	February	March	April	May	June	July	August	September	October	November	December	YTD TOTAL	2022 YTD TOTAL
<b>FIRE INCIDENTS</b>														
111 Building fire	1	1	1										3	12
112 Fire in structure other than in a building													0	
113 Cooking fire, confined to container													0	1
114 Chimney fire													0	
116 Fuel													0	
118 Trash		1											1	2
121 Fire in mobile home used as fixed residence													0	
130 Mobile property (vehicle) fire, other													0	
131 Passenger vehicle fire													0	5
132 Road Freight or transport vehicle fire													0	1
133 Rail vehicle fire													0	
134 Water vehicle fire			1										1	
135 Aircraft Fire													0	
138 Off-road vehicle or heavy equipment fire													0	
142 Brush or bursh & grass mixture fire													0	1
143 Grass Fire													0	
151 Outside rubbish fire													0	1
154 Dumpster fire													0	
163 Outside equipment fire													0	
	1	2	2	0	0	0	0	0	0	0	0	0	5	23
<b>OVERPRESSURE RUPTURE, EXPLOSION, OVERHEAT (NO FIRE)</b>														
200 Overpressure rupture, explosion, overheat other													0	
243 Fireworks explosion (no fire)													0	
251 Excessive heat, scorch burns with no ignition	7	4	10										21	7
	7	4	10	0	0	0	0	0	0	0	0	0	21	7
<b>RESCUE &amp; EMERGENCY MEDICAL SERVICE</b>														
311 Medical assist, assist EMS crew													0	3
321 EMS call, excluding vehicle accident with injury	449	425	501										1375	1351
322 Motor vehicle accident with injuries	5	6	14										25	15
323 Motor vehicle/pedestrian accident (MV Ped)													0	1
324 Motor vehicle accident with no injuries.	3	4	1										8	17
341 Search for person on land													0	
350 Extrication, rescue, other		1											1	
352 Extrication of victims from vehicle													0	
353 Removal of victim(s) from stalled elevator	1		3										4	1
355 Confined Space Rescue													0	
357 Extrication of victim(s) from machinery													0	
360 Water & ice related rescue, other													0	
361 Swimming/recreational water areas rescue													0	
362 Ice Rescue													0	
365 Watercraft rescue													0	
372 Trapped by power lines0													0	
381 Rescue or EMS standby													0	
	458	436	519	0	0	0	0	0	0	0	0	0	1413	1388
<b>HAZARDOUS CONDITION (NO FIRE)</b>														
400 Hazardous condition, other													0	
411 Gasoline or other flammable liquid spill			1										1	
412 Gas leak (natural gas or LPG)	2	1	3										6	6
413 Oil spill													1	1
421 Chemical hazard (no spill or leak)			1										1	
422 Chemical spill or leak													0	1
424 Carbon monoxide incident	3	2											5	4
440 Electrical equipment problem		1	1										2	
442 Overheated motor	2	1	2											
444 Power line down	5	1	4										10	
445 Arch, shorted electrical equipment	1	1	1										3	
460 Potential accident	1												1	
461 Building or structure weakened or collapsed													0	
462 Aircraft standby													0	
463 Vehicle accident, cleanup		1											1	
471 Explosive, bomb removal													0	
481 Attempt to burn													0	
	14	8	13	0	0	0	0	0	0	0	0	0	35	12
<b>SERVICE CALL</b>														
500 Service Call, other													0	1
510 Person in distress, other	1	1	1										3	1
519 Person in distress													0	
520 Water problem, other													0	
522 Water or steam leak			1										1	4
531 Smoke or odor removal	2	1											3	1
551 Assist police or other governmental agency	3	6	3										12	22
553 Public service		12	6										18	30
554 Assist invalid	32	41	45										118	112
561 Unauthorized burning													0	2
	38	61	56	0	0	0	0	0	0	0	0	0	155	173



# 2023 Run Summary

South Metro Fire Department

	January	February	March	April	May	June	July	August	September	October	November	December	YTD TOTAL	2022 YTD TOTAL
<b>GOOD INTENT CALL</b>														
600 Good intent call, other	1	2	1										4	4
611 Dispatched & canceled en route	9	7	13										29	46
621 Wrong location													0	
622 No incident found on arrival at dispatch address	11	1	10										22	13
631 Authorized controlled burning			1										1	1
650 Steam, gas, other mistaken for smoke													0	
651 Smoke scare, odor of smoke	6	5	7										18	12
652 Steam, vapor, fog or dust thought to be smoke		1											1	
653 Smoke from barbeque, tar kettle													0	
661 EMS call, party transported by non-fire agency (661)													0	
671 HazMat release investigation w/no HazMat	3	1	6										10	13
	30	17	38	0	0	0	0	0	0	0	0	0	85	89
<b>FALSE ALARM &amp; FALSE CALL</b>														
700 False alarm or false call, other	1												1	1
710 Malicious false call		2											2	2
714 Central Station, malicious false alarm	2												2	2
715 Local alarm system, malicious false call	9	1											10	6
721 Bomb scare - no bomb													0	
730 System malfunction, other													0	
731 Sprinkler activation due to malfunction		1											1	6
732 Extinguishment system activation malfunction													0	
733 Smoke detector activation due to malfunction			2										2	8
735 Alarm system sounded due to malfunction	3	3	7										13	9
736 CO detector activation due to malfunction			3										3	7
740 Unintentional transmission of alarm, other													0	1
741 Sprinkler activation, no fire - unintentional	2												2	4
743 Smoke detector activation, unintentional	1	4	3										8	18
744 Detector activation, no fire - unintentional													0	3
745 Alarm system activation, no fire - unintentional	4	2	4										10	19
7451 False Alarm	11	7	6										24	22
746 Carbon monoxide detector activation, no CO	2	1	1										4	6
	35	21	26	0	0	0	0	0	0	0	0	0	82	114
<b>SEVERE WEATHER &amp; NATURAL DISASTER</b>														
814 Lightning strike (no fire)			1										1	
	0	0	1	0	0	0	0	0	0	0	0	0	1	0
<b>SPECIAL INCIDENT TYPE</b>														
900 Special type of incident, other													0	
911 Citizen Complaint													0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Not Reported</b>														
													0	20
	0	0	0	0	0	0	0	0	0	0	0	0	0	17
<b>MONTHLY RUN TOTAL</b>														
	583	549	665	0	0	0	0	0	0	0	0	0	1797	1825
<b>BLS Transports</b>														
	138	154	167										459	432



# SOUTH METRO FIRE DEPARTMENT

1650 Humboldt Avenue • West St. Paul MN 55118

Phone: (651) 552-4176 • FAX: (651) 552-4195

[www.southmetrofire.com](http://www.southmetrofire.com)

---

DATE: April 19, 2023

TO: President and Board

FROM: Mark Juelfs, Fire Chief

RE: **Fund Balance Transfer**

**Summary:**

At fiscal year-end, the General Fund had a balance more than the established 5% limit. By policy, these excess funds are to be transferred to the Capital Fund, to support the 10-year Capital Plan. After completion of the 2022 Financial Audit, it was determined that the General Fund had an excess balance of \$144,641. The 2022 excess balance was primarily realized in the personal services categories including salaries, PERA contributions, FICA contributions, medical insurance and additional ambulance revenues.

**Budget Impact:**

The General Fund balance will be maintained at the established 5% maximum limit and \$100,901.35 identified as excess funds will be transferred into the Capital Fund.

**Recommendation:**

Approve Resolution 2023-02 retaining a 5% General Fund balance and transferring the excess funds in the amount of \$100,901.35 to the Capital Fund.

**Attachment:**

Resolution 2023-02 Approving Fund Balance Transfer

# South Metro Fire Department

## Resolution Number 2023-02

### RESOLUTION APPROVING FUND BALANCE TRANSFER

**WHEREAS**, the Board has previously established a financial policy limiting the year-end General Fund Balance to a maximum limit of 5% of the upcoming year's General Fund budgeted amount; and

**WHEREAS**, the financial policy states that any balance in excess of the 5% General Fund balance is considered excess funds; and

**WHEREAS**, the financial policy states the Board shall retain the excess funds to support the approved 10-year Capital Plan;

**NOW, THEREFORE, BE IT RESOLVED** the Board of Directors approves retaining a 5% General Fund balance and transferring the General Fund excess balance in the amount of \$100,901.35 to the Capital Fund.

Passed by the Board of Directors on April 19, 2023.

Attest:

---

Wendy Berry, Secretary





# SOUTH METRO FIRE DEPARTMENT

1650 Humboldt Avenue • West St. Paul MN 55118

Phone: (651) 552-4176 • FAX: (651) 552-4195

[www.southmetrofire.com](http://www.southmetrofire.com)

---

**DATE:** April 19, 2023

**TO:** SMFD President and Board

**FROM:** Mark Juelfs, Fire Chief

**RE:** Opioid Settlement

**Background:**

The State of Minnesota has reached settlements with two major opioid manufacturers—[Teva Pharmaceuticals](#) and [Allergan](#)—and three of the nation’s largest retail pharmacy chains—[Walmart](#), [CVS](#), and [Walgreens](#)—for their conduct in contributing to the ongoing opioid epidemic. Minnesota stands to receive more than \$235 million from these settlements, on top of the more than \$300 million already coming to Minnesota from earlier settlements. The vast majority of the funds will go to local governments, but we need as many local governments to sign on to the settlements as possible to maximize the resources to fight the epidemic. The Attorney General’s Office has asked South Metro to sign on to the settlement.

**Budget Impact:**

None

**Recommendation:**

Authorize the Fire Chief to execute appropriate agreements to participate in opioid settlements.

**Attachments:**

LMC Opioid Settlement Summary.

# NEW ROUND OF OPIOID SETTLEMENTS, FUNDS, & ACTION STEPS



Settlements have been reached with opioid manufacturers Teva Pharmaceuticals and Allergan, and retail pharmacy chains Walmart, CVS and Walgreens.

Awards are dependent on participation by both litigating and non-litigating local governments and could exceed \$235 million over 15 years for Minnesota.

To maximize the money coming to Minnesota, all cities with populations over 10,000 are being asked to sign on to these settlements by April 18, 2023. Anticipated breakdown of payouts nationwide:

- Teva will pay up to \$4.25 billion over 13 years.
- Allergan will pay up to \$2.37 billion over 7 years.
- Walmart will pay up to \$3.1 billion over 6 years, with a possibility for states to earn the entire amount in the first year.
- CVS will pay up to \$5 billion over 10 years.
- Walgreens will pay up to \$5.7 billion over 15 years

## State/Local Government Memorandum of Agreement

Under the MOA, abatement funds will be directed as follows:

- Seventy-five percent (75%) will be paid directly to counties and certain cities/other municipalities that participate in the settlement process (e.g., cities over 30,000 population and any city that has a public health department).
- Twenty-five percent (25%) of the abatement funds will be paid directly to the State.
- Any city allocated a share may elect to have its full share or a portion of its full share directed to the county or counties in which it is located.
- Each county must consult annually with cities in its jurisdiction regarding future use of settlement funds, including holding an annual public meeting to receive input on proposed uses and to encourage collaboration between local governments.

## Action steps for cities by April 18, 2023

A notice of the settlements with Teva, Allergan and the three pharmacy chains along with the invitation to join was sent to cities on March 8, 2023. Participation is similar to the process cities used for joining last year's Johnson & Johnson and distributors settlements. The deadline to participate in this latest round of settlements is April 18, 2023.

**Action Step, due by April 18:** Cities with 2019 populations of at least 10,000 must sign documents via DocuSign and execute an amendment to last year's MOA. These documents are included in the email from [opioidsparticipation@rubris.com](mailto:opioidsparticipation@rubris.com).

## The League's Role

Since 2022, the League has been working closely with state and local government partners to develop and implement a state-subdivision agreement (or "Minnesota Memorandum of Agreement") designed to maximize the settlement funds coming to the state from litigation against opioids manufacturers and distributors. The money is earmarked to fund needed abatement and remediation programs to fight against the devastating impacts on Minnesota communities borne from the opioid crisis.

The League continues to work closely with state/county partners to facilitate communications about the settlement sign-on process and reporting requirements that will reflect how settlement funds are being used across the state.

## League Resources and Contacts

Visit the League's website for links to these resources and latest news: [lmc.org/resources/opioid-epidemic/](https://lmc.org/resources/opioid-epidemic/).

Please direct questions to the League of Minnesota Cities General Counsel: (800) 925-1122.

Patricia Beety, General Counsel  
[pbeety@lmc.org](mailto:pbeety@lmc.org)  
(651) 281-1270

Edward Cadman, Associate General Counsel  
[ecadman@lmc.org](mailto:ecadman@lmc.org)  
(651) 281-1229



*Lighting the path forward*

# South Metro Fire Department

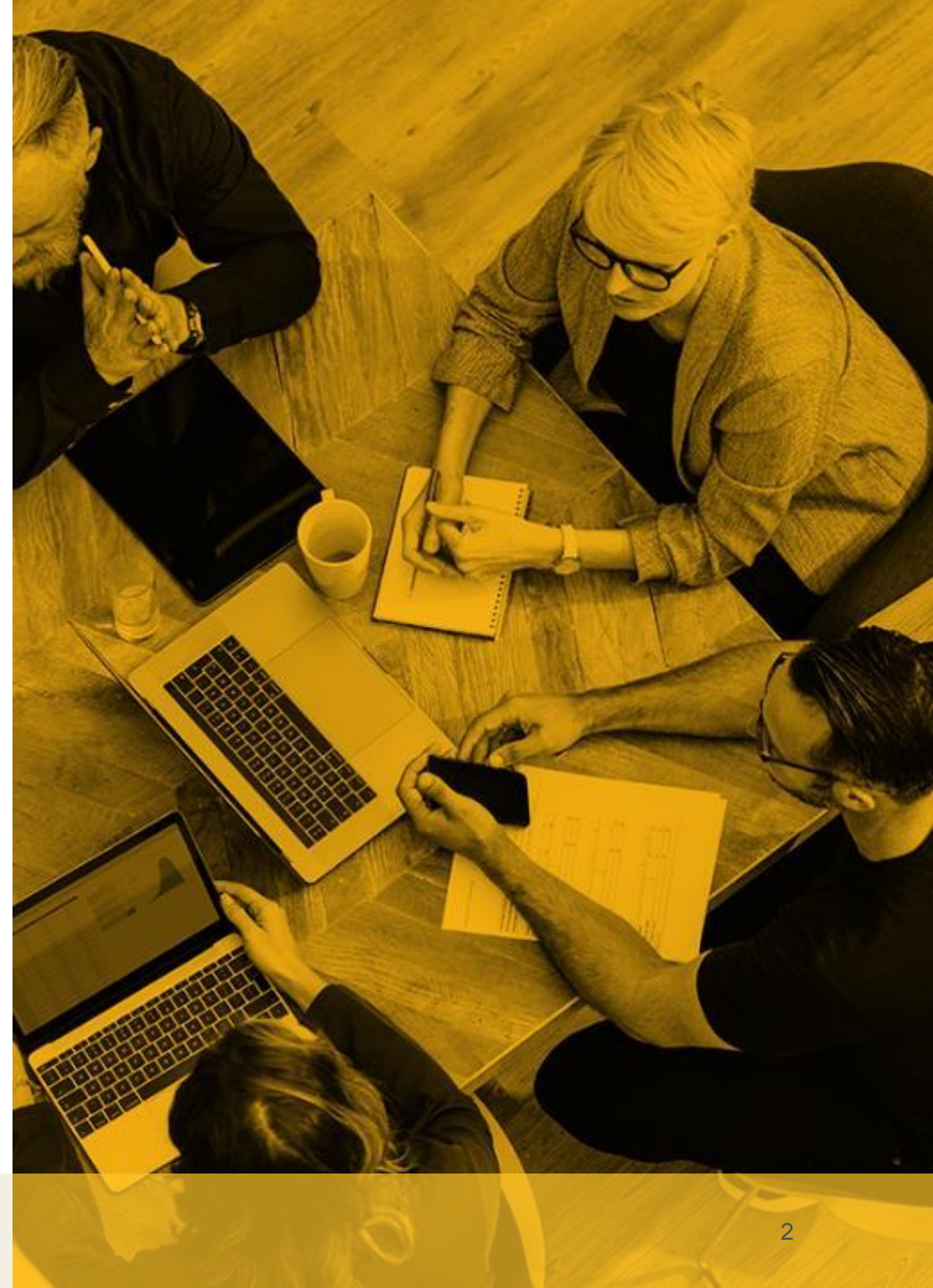
2022 Financial Statement Audit



---

# Introduction

- Audit Opinion and Responsibility
- General Fund
- Other Governmental Funds



# Audit Results

---

## Auditor's Opinion



Unmodified opinion  
under GAAS

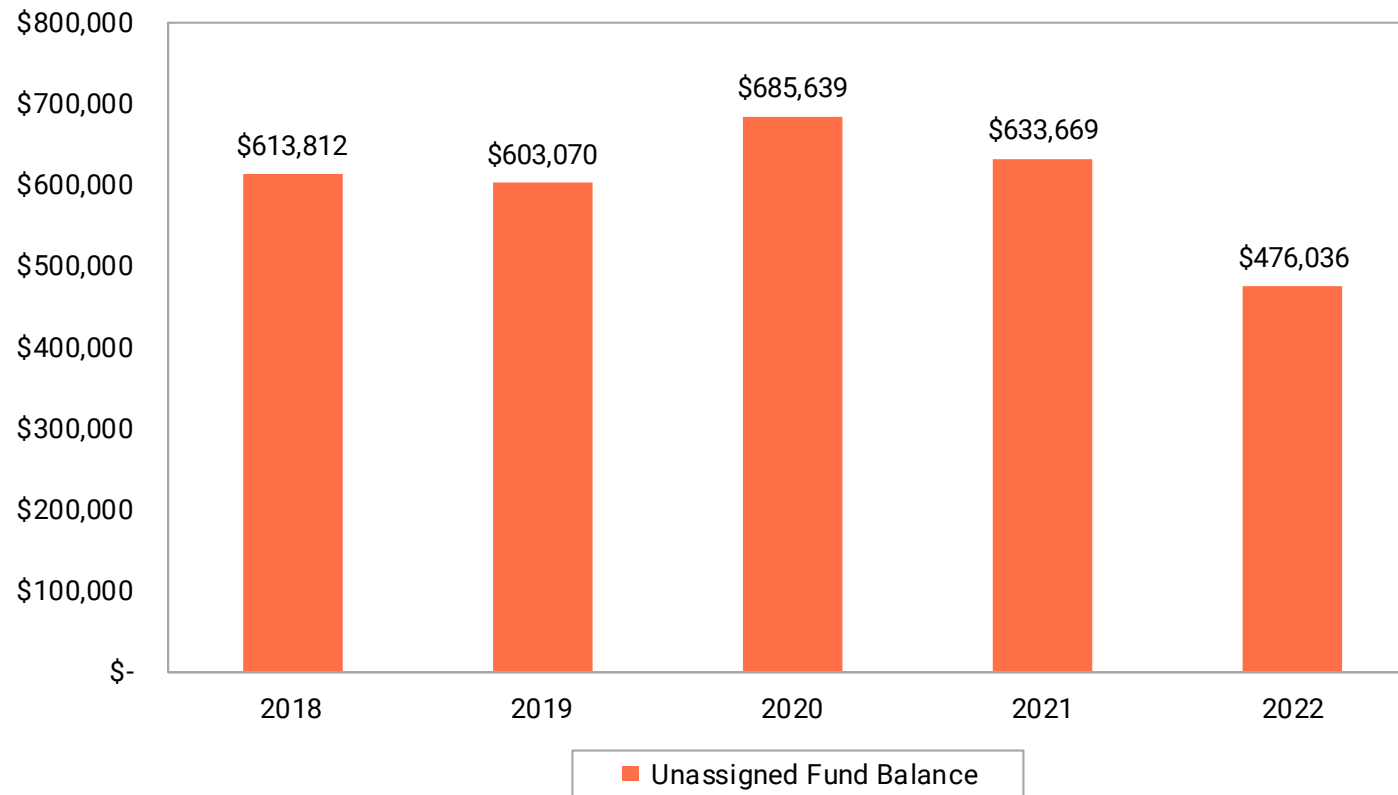
## Minnesota Legal Compliance



No instances of  
Noncompliance



# General Fund - Fund Balances

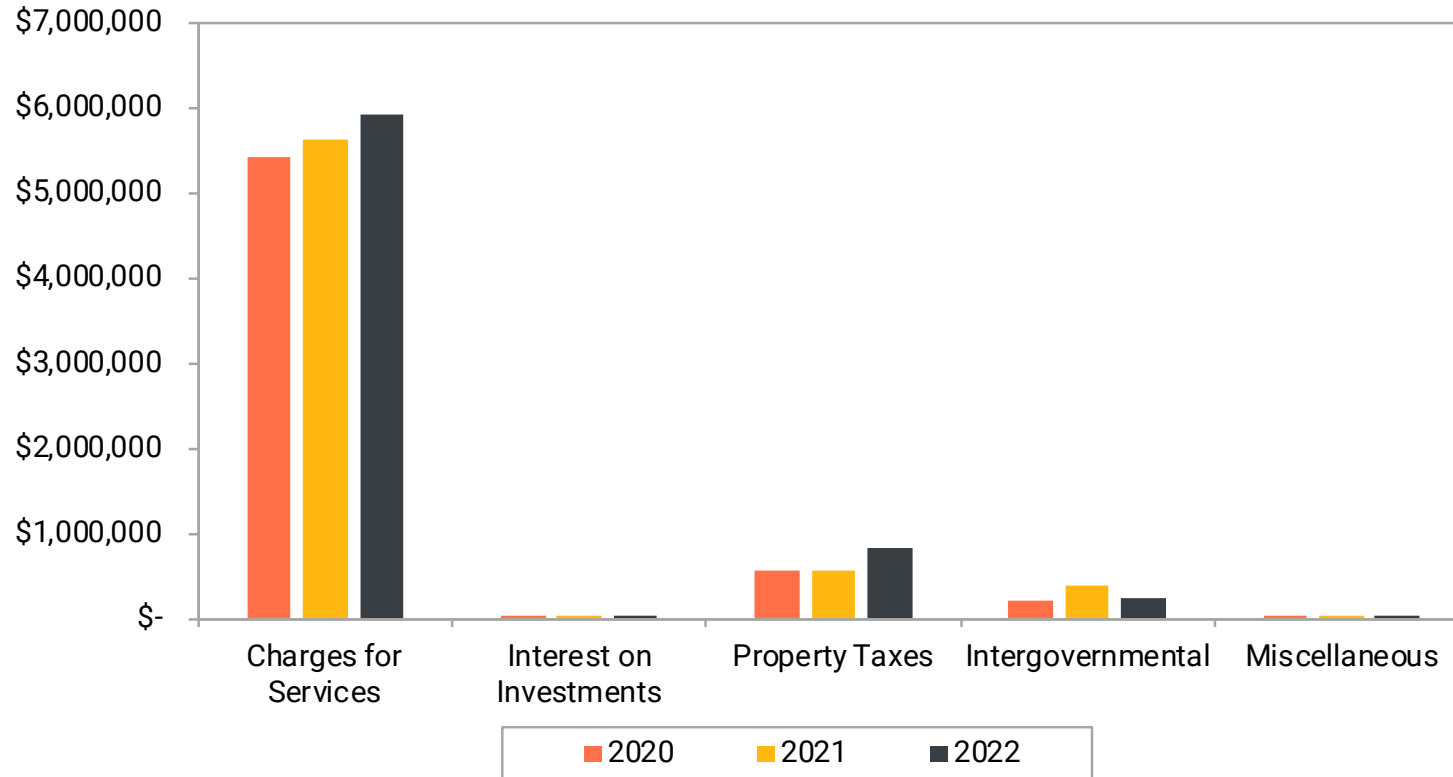


# General Fund Budget to Actual

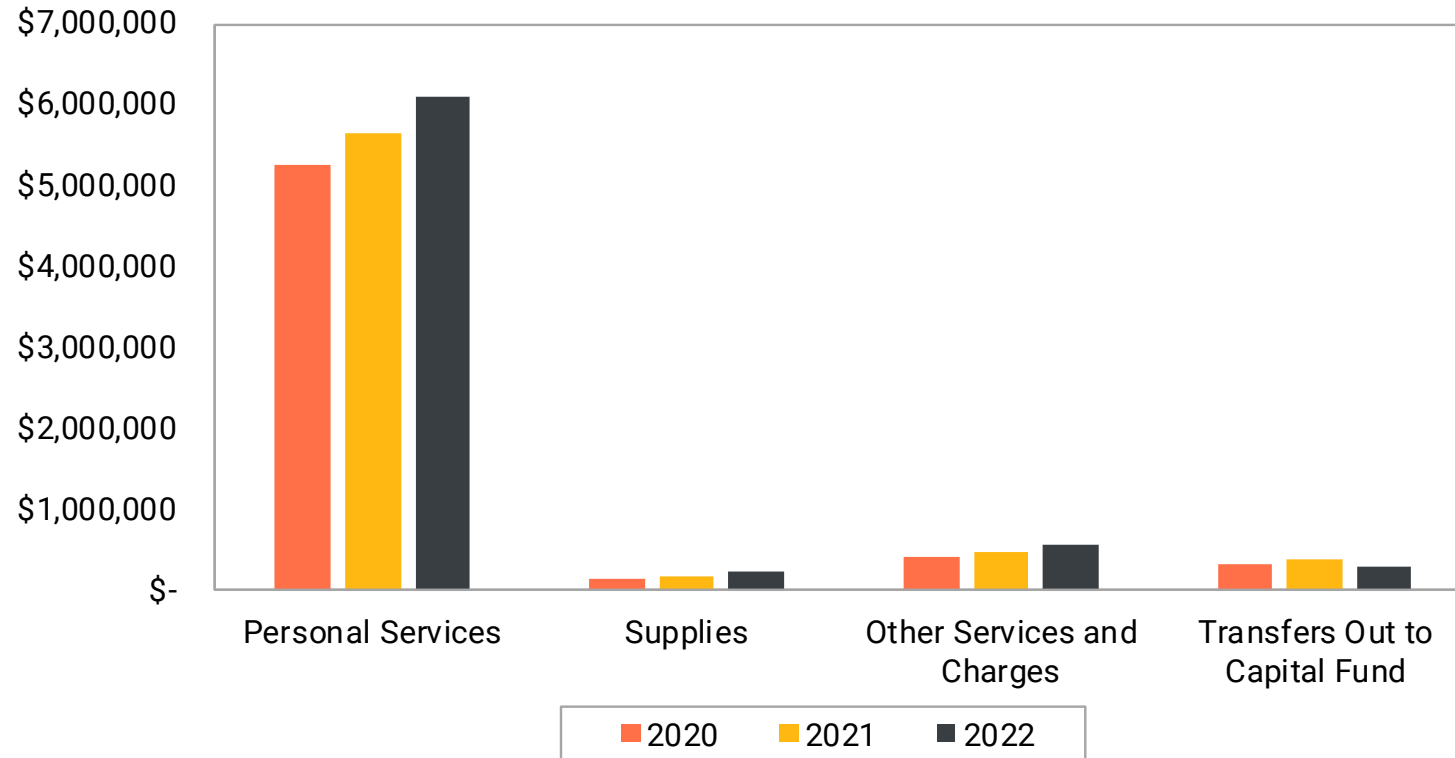
	Final Budgeted Amounts	Actual Amounts	Variance With Final Budget
Revenues	\$ 6,931,947	\$ 7,006,860	\$ 74,913
Expenditures	<u>6,931,947</u>	<u>6,862,219</u>	<u>69,728</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	144,641	144,641
Other Financing Sources (Uses) Transfers out	<u>-</u>	<u>(302,274)</u>	<u>(302,274)</u>
Change in Fund Balances	-	(157,633)	(157,633)
Fund Balances, January 1	<u>648,871</u>	<u>648,871</u>	<u>-</u>
Fund Balances, December 31	<u><u>\$ 648,871</u></u>	<u><u>\$ 491,238</u></u>	<u><u>\$ (157,633)</u></u>



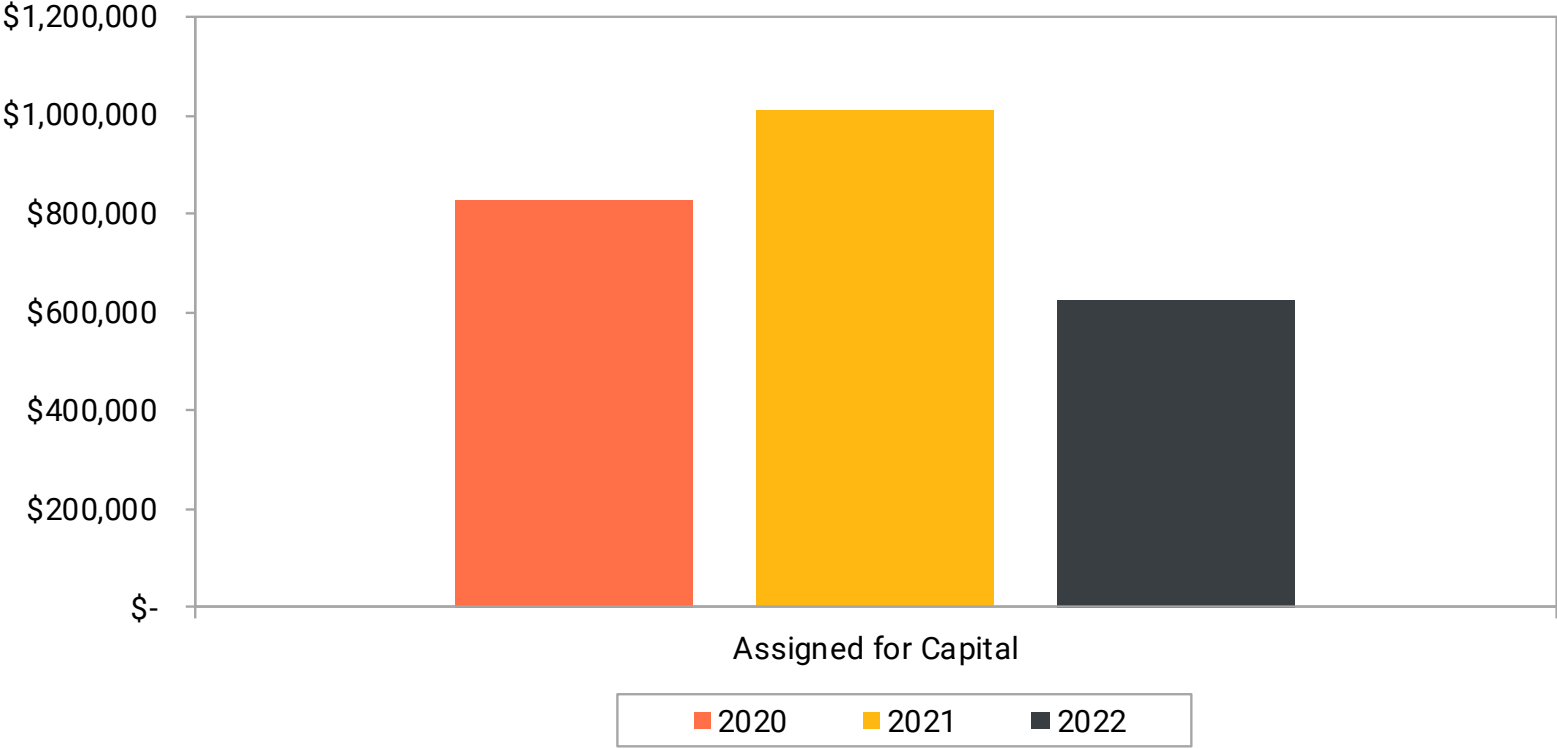
# General Fund Revenues by Type



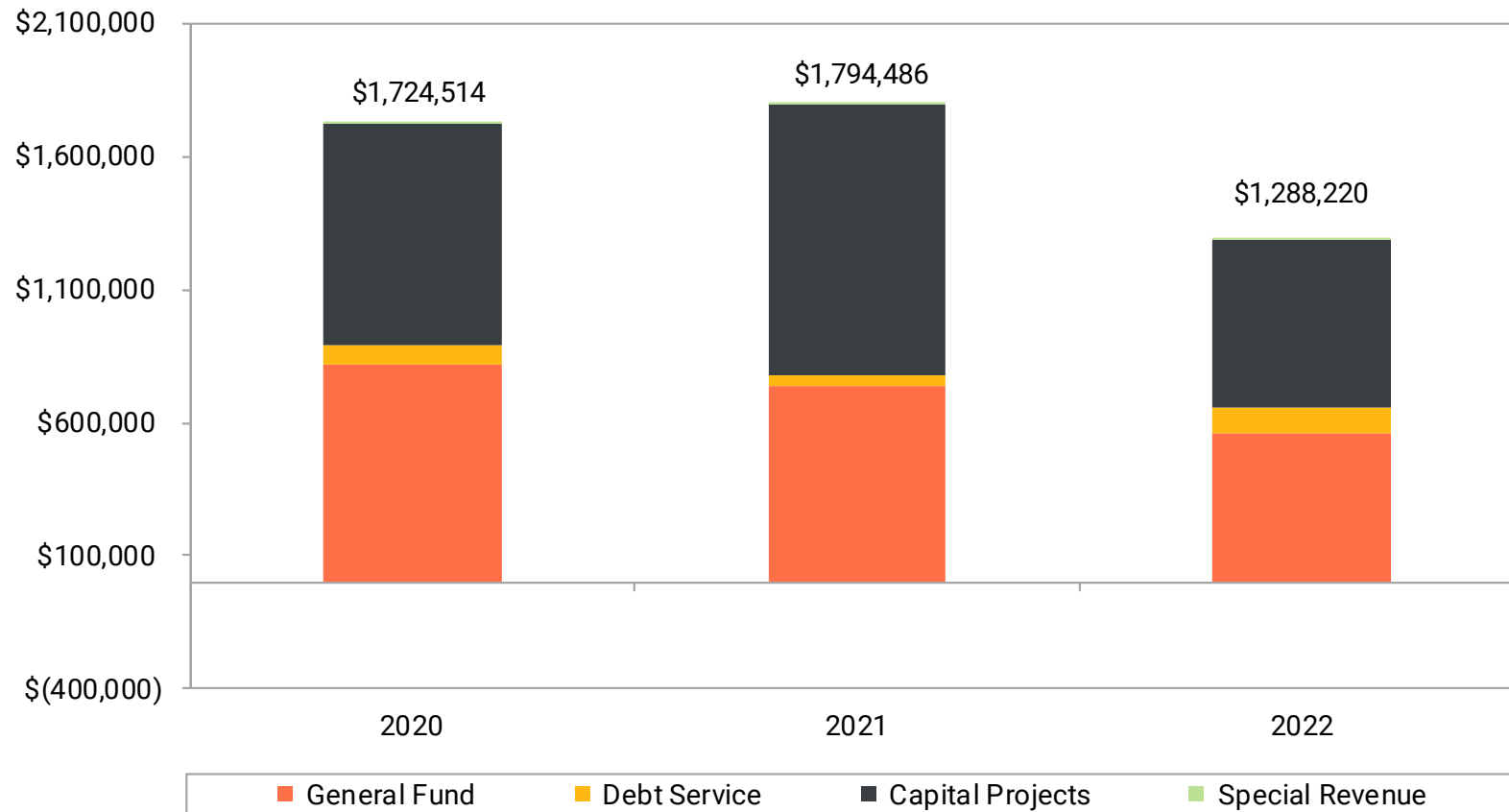
# General Fund Expenditures by Type



# Capital Project Fund Balance



# Cash Balances by Type



# Your Abdo Team



**Brad Falteysek, CPA**  
Partner

---

brad.falteysek@abdosolutions.com  
952.715.3004



**Bonnie Schwieger, CPA**  
Senior Manager

---

bonnie.schwieger@abdosolutions.com  
952.715.3065



**Luke Vogt**  
Senior Associate

---

luke.vogt@abdosolutions.com  
952.715.3077



**Adam Owens**  
Associate

---

adam.owens@abdosolutions.com  
952.715.3040



# Annual Financial Report

## South Metro Fire Department

West St. Paul, Minnesota

For the years ended December 31, 2022



### *Edina Office*

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

### *Mankato Office*

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

### *Scottsdale Office*

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

THIS PAGE IS LEFT  
BLANK INTENTIONALLY

South Metro Fire Department  
West St. Paul, Minnesota  
Annual Financial Report  
Table of Contents  
For the Year Ended December 31, 2022

	<u>Page No.</u>
<b>Introductory Section</b>	
Organization	7
<b>Financial Section</b>	
Independent Auditor's Report	11
Management's Discussion and Analysis	15
<b>Basic Financial Statements</b>	
Government-wide Financial Statements	
Statement of Net Position	24
Statement of Activities	25
Fund Financial Statements	
Governmental Funds	
Balance Sheet	28
Reconciliation of the Balance Sheet to the Statement of Net Position	29
Statement of Revenues, Expenditures and Changes in Fund Balances	30
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	31
General Fund	
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	32
Notes to the Financial Statements	33
<b>Required Supplementary Information</b>	
Schedule of Employer's Share of Public Employees Retirement Association Net Pension Liability - General Employees Retirement Fund	56
Schedule of Employer's Public Employees Retirement Association Contributions - General Employees Retirement Fund	56
Notes to the Required Supplementary Information - General Employees Retirement Fund	57
Schedule of Employer's Share of Public Employees Retirement Association Net Pension Liability - Public Employees Police and Fire Fund	59
Schedule of Employer's Public Employees Retirement Association Contributions - Public Employees Police and Fire Fund	59
Notes to the Required Supplementary Information - Public Employees Police and Fire Fund	60
Schedule of Changes in the Department's OPEB Liability and Related Ratios	62
<b>Individual Fund Financial Schedule</b>	
Capital Projects Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual	64
<b>Other Required Report</b>	
Independent Auditor's Report on Minnesota Legal Compliance	67



THIS PAGE IS LEFT  
BLANK INTENTIONALLY

INTRODUCTORY SECTION  
SOUTH METRO FIRE DEPARTMENT  
WEST ST. PAUL, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2022

THIS PAGE IS LEFT  
BLANK INTENTIONALLY

South Metro Fire Department  
West St. Paul, Minnesota  
Organization  
For the Year Ended December 31, 2022

**BOARD OF DIRECTORS**

<u>Name</u>	<u>City</u>	<u>Title</u>	<u>Term Expires</u>
James Francis	South St. Paul	President	12/31/2023
Dave Napier	West St. Paul	Vice-President	12/31/2023
Tom Seaberg	South St. Paul	Secretary	12/31/2023
Wendy Berry	West St. Paul	Treasurer	12/31/2023
Dennis Wippermann	South St. Paul	Public Member	3/31/2024

**APPOINTED**

<u>Name</u>	<u>Title</u>
Mark Juelfs	Fire Chief
Mark Erickson	Chief of Operations
Terry Johnson	Fire Marshal

THIS PAGE IS LEFT  
BLANK INTENTIONALLY

FINANCIAL SECTION  
SOUTH METRO FIRE DEPARTMENT  
WEST ST. PAUL, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2022

THIS PAGE IS LEFT  
BLANK INTENTIONALLY

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
South Metro Fire Department  
West St. Paul, 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 of the South Metro Fire Department (the Department), West St. Paul, Minnesota, as of and for the year ended December 31, 2022 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 financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Department as of December 31, 2022 and the respective changes in financial position and the budgetary comparison for the General fund for the year then ended in conformity 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.

### ***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 and the Schedules of Employer's Share of the Net Pension Liability and the Schedules of Employer's Contributions, the related note disclosures, and the Schedule of changes in the Department's OPEB Liability and related ratios starting on page 54 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 opinion on the financial statements that collectively comprise the Department's basic financial statements. The individual fund financial schedule is 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 related 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 individual fund financial schedule is 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  
April 3, 2023



THIS PAGE IS LEFT  
BLANK INTENTIONALLY

## Management's Discussion and Analysis

As management of the South Metro Fire Department (the Department), West St. Paul, Minnesota, 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, 2022.

### Financial Highlights

- The liabilities and deferred inflows of resources of the Department exceeded its assets and deferred outflows of resources at the close of the most recent fiscal year by \$1,307,120 (*net position*). A deficit of \$4,150,322 (*unrestricted net position*) now exists due to recognition of long-term pension liabilities in accordance with GASB Statement No. 68.
- The Department's total net position increased \$249,690 due to contributions received for the purchase of future capital equipment.
- As of the close of the current fiscal year, the Department's governmental funds reported combined ending fund balances of \$2,474,464, an increase of \$811,480 in comparison with the prior year.
- At the end of the current fiscal year, the unassigned fund balance for the General fund was \$476,036, or 6.6 percent of total General fund expenditures and transfers out.

## 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 explain and support 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**

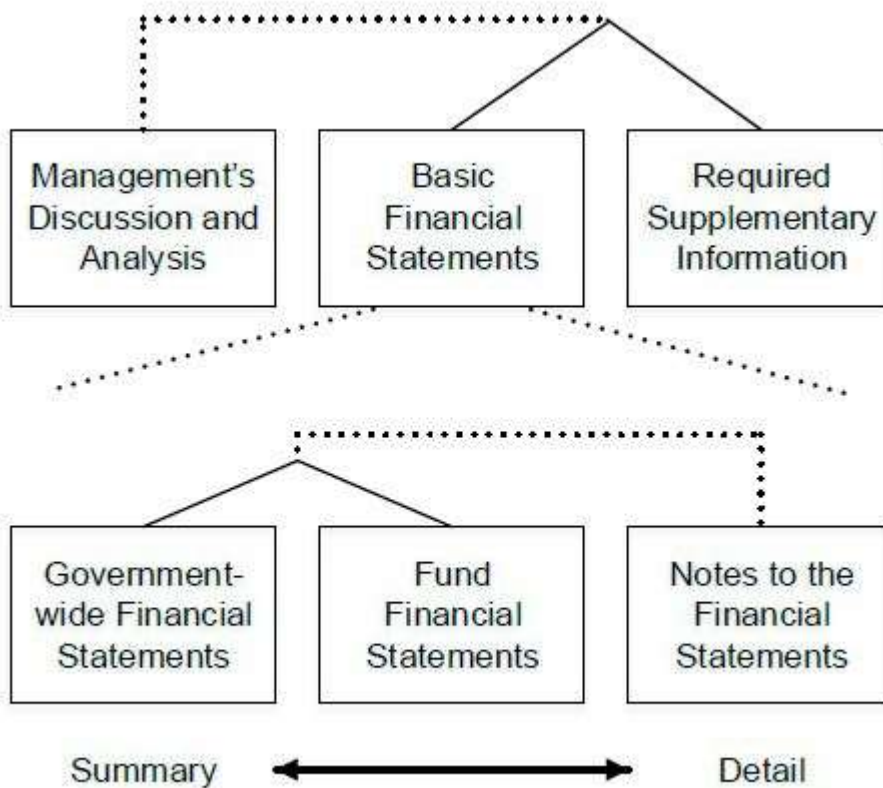


Figure 2 summarizes the major features of the Department’s financial statements, including the portion of the Department they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of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

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

	<b>Fund Financial Statements</b>	
	<b>Government-wide Statements</b>	<b>Governmental Funds</b>
Scope	Entire Department (except fiduciary funds) and the Department’s component units	The activities of the Department that are not proprietary or fiduciary, such as fire and ambulance
Required financial statements	Statement of Net Position Statement of Activities	Balance Sheet Statement 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 inflows/outflows 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 the 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 period (e.g., earned but unused vacation leave).

The government-wide financial statements start on page 24 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.

**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 of the Department's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Department maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures and changes in fund balances for the General, Debt and Capital Projects funds, which are considered major funds.

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

The fund financial statements start on page 28 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 33 of this report.

**Required Supplementary Information.** In addition to the basic financial statement and accompanying notes, this report also presents certain required supplementary information concerning the South Metro Fire Department's share of net pension liabilities for defined benefit plans, schedules of contribution, and progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required supplementary information can be found starting on page 56 of this report.

**Other Information.** The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. The individual fund schedule starts on page 64 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a Department's financial position. In the case of the Department, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$1,307,120 at the close of the most recent fiscal year.

The largest portion of the Department's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment); less any related debt used to acquire those assets that are still outstanding. The Department uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Department's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## South Metro Fire Department's Statement of Net Position

	Governmental Activities		
	2022	2021	Increase (Decrease)
Assets			
Current	\$ 2,795,507	\$ 1,905,366	\$ 890,141
Capital assets, net of accumulated depreciation	2,447,131	2,654,050	(206,919)
Total Assets	5,242,638	4,559,416	683,222
Deferred Outflows of Resources	10,631,367	4,911,644	5,719,723
Liabilities			
Other liabilities	272,774	190,549	82,225
Long-term liabilities outstanding	16,715,709	4,371,997	12,343,712
Total Liabilities	16,988,483	4,562,546	12,425,937
Deferred Inflows of Resources	192,642	6,465,324	(6,272,682)
Net Position			
Net investment in capital assets	2,827,101	1,539,050	1,288,051
Restricted	16,101	16,101	-
Unrestricted	(4,150,322)	(3,111,961)	(1,038,361)
Total Net Position	\$ (1,307,120)	\$ (1,556,810)	\$ 249,690

At the end of the current fiscal year, the Department is reporting a deficit balance in unrestricted net position due to the net pension liability related to the PERA defined contribution benefit plan. The large change in long-term liabilities was due to a significant increase in the Department's pension liability.



**Governmental Activities.** Governmental activities increased the Department’s net position by \$249,690. Key elements of this increase are as follows:

### South Metro Fire Department’s Change in Net Position

	Governmental Activities		
	2022	2021	Increase (Decrease)
Revenues			
Program revenues			
Charges for services	\$ 6,110,570	\$ 5,812,098	\$ 298,472
Operating grants and contributions	255,087	447,270	(192,183)
Capital grants and contributions	806,032	130,024	676,008
General revenues			
Property taxes	823,712	553,402	270,310
Gain on sale of capital assets	157,514	18,484	139,030
Unrestricted investment earnings	108	459	(351)
Total Revenues	<u>8,153,023</u>	<u>6,961,737</u>	<u>1,191,286</u>
Expenses			
Public safety	7,860,283	4,995,870	2,864,413
Interest on long-term debt	43,050	48,452	(5,402)
Total Expenses	<u>7,903,333</u>	<u>5,044,322</u>	<u>2,859,011</u>
Change in Net Position	249,690	1,917,415	(1,667,725)
Net Position, January 1	<u>(1,556,810)</u>	<u>(3,474,225)</u>	<u>1,917,415</u>
Net Position, December 31	<u>\$ (1,307,120)</u>	<u>\$ (1,556,810)</u>	<u>\$ 249,690</u>

- Total governmental revenues increased \$1,191,286 from 2021. The change was primarily a result of the increase in tax revenue and capital contributions.
- Public safety expenses increased primarily due to the recognition of pension expense.

## Financial Analysis of the Department'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, *unrestricted fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Department's governmental funds reported combined ending fund balances of \$2,474,464 an increase of \$811,480 in comparison with the prior year. The increase is attributable to intergovernmental contributions received for future capital purchases. At the end of the current fiscal year, the unassigned fund balance for the governmental funds was \$475,911, which is available for spending at the Department's discretion.

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 was \$491,238 a decrease of \$157,633 from the prior fiscal year. As a measure of the General fund's liquidity, it may be useful to compare both fund balance to total fund expenditures. Unassigned fund balance represents 6.6 percent of fund expenditures and transfers out.

The *Capital Projects fund* accounts for the resources used for acquiring capital assets.

### 2022 General Fund Budgetary Highlights

The Department's General fund budget was not amended during the year.

- Overall revenues were over budget by \$74,913 most of which was from due to unbudgeted training reimbursement.
- Overall expenditures incurred were under budget by \$69,728. The majority of this is savings in personal services and other services and charges.

### Capital Asset and Debt Administration

**Capital Assets.** The Department's investment in capital assets for its governmental activities as of December 31, 2022 amounts to \$2,447,131 (net of accumulated depreciation). This investment in capital assets includes machinery and equipment and vehicles.

	Governmental Activities		
	2022	2021	Increase (Decrease)
Machinery and Equipment	\$ 837,902	\$ 863,831	\$ (25,929)
Vehicles	1,609,229	1,790,219	(180,990)
Total	<u>\$ 2,447,131</u>	<u>\$ 2,654,050</u>	<u>\$ (206,919)</u>

**Long-term Liabilities.** At the end of the current fiscal year, the Department had total capital leases outstanding of \$975,000.

	Governmental Activities		
	2022	2021	Increase (Decrease)
Financed Purchase	<u>\$ 975,000</u>	<u>\$ 1,115,000</u>	<u>\$ (140,000)</u>

Additional information on the Department's long-term liabilities can be found in Note 3D on page 40 of this report.

## **Economic Factors and Future Budget Plans**

- The financial position of the South Metro Fire Department has improved to the point where the General fund reserves have exceeded the 5 percent maximum limit designated by the Board. By policy this excess fund balance will be transferred to the Capital fund during 2023.
- The Capital fund is improving and based upon current projections SMFD has discussed with both South St Paul and West St Paul about funding the next ladder truck with current cash in the capital fund with additional funding from each city in the amount of \$325,000 from each City. This will eliminate the need for debt for the ladder truck acquisition in 2023.

All of these factors need to be considered in preparing future budgets.

## **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: Mark Juelfs, South Metro Fire Department, 1650 Humboldt Ave, West St Paul, MN 55118.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

SOUTH METRO FIRE DEPARTMENT  
WEST ST. PAUL, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2022

South Metro Fire Department  
West St. Paul, Minnesota  
Statement of Net Position  
December 31, 2022

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and temporary investments	\$ 1,288,220
Accounts receivable	80,543
Taxes receivable	59,620
Prepaid items	1,354,970
Due from other governments	12,154
Capital assets	
Depreciable, net of accumulated depreciation	2,447,131
Total Assets	<u>5,242,638</u>
<b>Deferred Outflows of Resources</b>	
Deferred pension resources	10,547,941
Deferred other post employment benefits	83,426
Total Deferred Outflows of Resources	<u>10,631,367</u>
<b>Liabilities</b>	
Accounts payable	32,235
Accrued salaries payable	94,442
Due to other governments	146,097
Noncurrent liabilities	
Due within one year	
Financed purchase obligation	145,000
Compensated absences	187,654
Due in more than one year	
Financed purchase obligation	830,000
Net pension liability	14,987,799
Other postemployment benefits payable	565,256
Total Liabilities	<u>16,988,483</u>
<b>Deferred Inflows of Resources</b>	
Deferred pension resources	<u>192,642</u>
<b>Net Position</b>	
Net investment in capital assets	2,827,101
Restricted for	
Training	15,202
Grants	899
Unrestricted	<u>(4,150,322)</u>
Total Net Position	<u>\$ (1,307,120)</u>

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

South Metro Fire Department  
West St. Paul, Minnesota  
Statement of Activities  
For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
Governmental Activities					
Public safety	\$ 7,860,283	\$ 6,110,570	\$ 255,087	\$ 806,032	\$ (688,594)
Interest on long-term debt	43,050	-	-	-	(43,050)
Total Governmental Activities	\$ 7,903,333	\$ 6,110,570	\$ 255,087	\$ 806,032	\$ (731,644)
General Revenues					
Property taxes					823,712
Grants and contributions not restricted to specific programs					157,514
Unrestricted investment earnings					108
Total General Revenues					981,334
Change in Net Position					249,690
Net Position, January 1					(1,556,810)
Net Position, December 31					\$ (1,307,120)

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

THIS PAGE IS LEFT  
BLANK INTENTIONALLY

FUND FINANCIAL STATEMENTS  
SOUTH METRO FIRE DEPARTMENT  
WEST ST. PAUL, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2022



**South Metro Fire Department**  
 West St. Paul, Minnesota  
 Balance Sheet  
 Governmental Funds  
 For the Year Ended December 31, 2022

	<b>101</b>	<b>301</b>	<b>401</b>	<u>Non-major Special Revenue</u> <b>201</b>	Total Governmental Funds
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Grant</u>	
<b>Assets</b>					
Cash and temporary investments	\$ 563,436	\$ 91,400	\$ 632,485	\$ 899	\$ 1,288,220
Accounts receivable	80,543	-	-	-	80,543
Taxes receivable	59,620	-	-	-	59,620
Due from other governments	12,154	-	-	-	12,154
Prepaid items	-	-	1,354,970	-	1,354,970
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 715,753</u>	<u>\$ 91,400</u>	<u>\$ 1,987,455</u>	<u>\$ 899</u>	<u>\$ 2,795,507</u>
<b>Liabilities</b>					
Accounts payable	\$ 27,232	\$ -	\$ 5,003	\$ -	\$ 32,235
Accrued salaries payable	94,442	-	-	-	94,442
Compensated absences	46,140	-	-	-	46,140
Due to other governments	54,572	91,525	-	-	146,097
Total Liabilities	<u>222,386</u>	<u>91,525</u>	<u>5,003</u>	<u>-</u>	<u>318,914</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue - taxes	2,129	-	-	-	2,129
<b>Fund Balances</b>					
Nonspendable	-	-	1,354,970	-	1,354,970
Restricted for					
Training	15,202	-	-	-	15,202
Grants	-	-	-	899	899
Assigned for capital projects	-	-	627,482	-	627,482
Unassigned	476,036	(125)	-	-	475,911
Total Fund Balances	<u>491,238</u>	<u>(125)</u>	<u>1,982,452</u>	<u>899</u>	<u>2,474,464</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 715,753</u>	<u>\$ 91,400</u>	<u>\$ 1,987,455</u>	<u>\$ 899</u>	<u>\$ 2,795,507</u>

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

South Metro Fire Department  
 West St. Paul, Minnesota  
 Reconciliation of the Balance Sheet  
 to the Statement of Net Position  
 Governmental Funds  
 December 31, 2022

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

Total Fund Balances - Governmental Funds	\$ 2,474,464
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Cost of capital assets	5,844,980
Less: accumulated depreciation	(3,397,849)
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	
Financed Purchase Agreement	(975,000)
Compensated absences payable	(141,514)
Other postemployment benefits payable	(565,256)
Net pension liability	(14,987,799)
Governmental funds do not report long-term amounts related to pensions and other postemployment benefits.	
Deferred outflows of pension resources	10,547,941
Deferred inflows of pension resources	(192,642)
Deferred outflows of other postemployment benefits resources	83,426
Some receivables are not available soon enough to pay for the current period's expenditures, and therefore are reported as unavailable revenue in the funds	2,129
Total Net Position - Governmental Activities	\$ (1,307,120)

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

**South Metro Fire Department**  
 West St. Paul, Minnesota  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended December 31, 2022

	<b>101</b>	<b>301</b>	<b>401</b>	Non-major Special Revenue	Total
	General	Debt Service	Capital Projects	<b>201</b> Grant	Governmental Funds
<b>Revenues</b>					
Charges for services	\$ 5,917,279	\$ 183,050	\$ 156,032	\$ -	\$ 6,256,361
Interest on investments	108	-	-	-	108
Property taxes	824,145	-	-	-	824,145
Intergovernmental	250,708	-	650,000	-	900,708
Miscellaneous revenue	14,620	-	-	-	14,620
Total Revenues	<u>7,006,860</u>	<u>183,050</u>	<u>806,032</u>	<u>-</u>	<u>7,995,942</u>
<b>Expenditures</b>					
<b>Current</b>					
Public safety	6,862,219	-	-	-	6,862,219
<b>Capital outlay</b>					
Public safety	-	-	139,193	-	139,193
<b>Debt service</b>					
Principal	-	140,000	-	-	140,000
Interest and other	-	43,050	-	-	43,050
Total Expenditures	<u>6,862,219</u>	<u>183,050</u>	<u>139,193</u>	<u>-</u>	<u>7,184,462</u>
Excess (Deficiency) of Revenues over (under) Expenditures	<u>144,641</u>	<u>-</u>	<u>666,839</u>	<u>-</u>	<u>811,480</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	302,274	-	302,274
Transfers out	(302,274)	-	-	-	(302,274)
Total Other Financing Sources (Uses)	<u>(302,274)</u>	<u>-</u>	<u>302,274</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(157,633)	-	969,113	-	811,480
Fund Balances, January 1	<u>648,871</u>	<u>(125)</u>	<u>1,013,339</u>	<u>899</u>	<u>1,662,984</u>
Fund Balances, December 31	<u>\$ 491,238</u>	<u>\$ (125)</u>	<u>\$ 1,982,452</u>	<u>\$ 899</u>	<u>\$ 2,474,464</u>

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

**South Metro Fire Department**  
 West St. Paul, 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, 2022

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

Total Net Change in Fund Balances - Governmental Funds	\$ 811,480
<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 outlay	102,378
Depreciation expense	(307,174)
Loss on sale of capital assets	(2,123)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of discount, premiums and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities.</p>	
Principal repayments	140,000
<p>Long-term pension activity is not reported in governmental funds.</p>	
Pension expense	(643,574)
Direct aid contributions	157,514
<p>Certain revenue are recognized as soon as they are earned. Under the modified accrual basis of accounting, certain revenues cannot be recognized until they are available to liquidate liabilities of the current period.</p>	
Property taxes	(433)
<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>	
Other postemployment benefits	13,906
Compensated absences	(22,284)
	(8,378)
Change in Net Position - Governmental Activities	\$ 249,690

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

**South Metro Fire Department**  
 West St. Paul, Minnesota  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**General Fund**  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts for the Year Ended December 31, 2021)

	2022				2021
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Actual Amounts
	Original	Final			
<b>Revenues</b>					
Charges for services					
Member charges for services	\$ 5,254,156	\$ 5,254,156	\$ 5,254,158	\$ 2	\$ 4,999,862
Ambulance services	586,150	586,150	647,941	61,791	591,762
Fire services	18,052	18,052	15,180	(2,872)	36,248
Property taxes	825,000	825,000	824,145	(855)	553,557
Intergovernmental	198,589	198,589	250,708	52,119	372,874
Interest on investments	-	-	108	108	459
Miscellaneous revenue	50,000	50,000	14,620	(35,380)	24,867
<b>Total Revenues</b>	<u>6,931,947</u>	<u>6,931,947</u>	<u>7,006,860</u>	<u>74,913</u>	<u>6,579,629</u>
<b>Expenditures</b>					
Current					
Public safety					
Personal services	6,152,350	6,152,350	6,092,659	59,691	5,657,829
Supplies	204,354	204,354	213,054	(8,700)	159,258
Other services and charges	575,243	575,243	556,506	18,737	468,904
<b>Total Expenditures</b>	<u>6,931,947</u>	<u>6,931,947</u>	<u>6,862,219</u>	<u>69,728</u>	<u>6,285,991</u>
<b>Excess (Deficiency) of Revenues     Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>144,641</u>	<u>144,641</u>	<u>293,638</u>
<b>Other Financing Sources (Uses)</b>					
Sale of capital assets	-	-	-	-	18,484
Transfers out	-	-	(302,274)	(302,274)	(366,171)
<b>Total Other Financing     Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(302,274)</u>	<u>(302,274)</u>	<u>(347,687)</u>
<b>Change in Fund Balances</b>	-	-	(157,633)	(157,633)	(54,049)
<b>Fund Balances, January 1</b>	<u>648,871</u>	<u>648,871</u>	<u>648,871</u>	<u>-</u>	<u>702,920</u>
<b>Fund Balances, December 31</b>	<u>\$ 648,871</u>	<u>\$ 648,871</u>	<u>\$ 491,238</u>	<u>\$ (157,633)</u>	<u>\$ 648,871</u>

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

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

## Note 1: Summary of Significant Accounting Policies

### A. Reporting Entity

The South Metro Fire Department (the Department) was created by a joint powers agreement between the Cities of South St. Paul and West St. Paul and began operations on January 1, 2008, pursuant to Minnesota Statute 471.59. The purpose of the Department is to provide fire protection services including, but not limited to, fire suppression, emergency medical support, specialized rescue and extrication services, fire prevention, public fire safety education, emergency hazardous materials release response, and fire cause and origin determination to the residents of South St. Paul and West St. Paul. The Department is governed by a five-member Board of Directors (Board) which includes two council members from each joint city. The fifth member is a public representative who is neither an employee nor a resident of either city, not an employee of the Department, and not employed in the fire service of any governmental unit. The City Council from each respective City appoints two of the five members to the Board. Each member serves a term of two years. The process for filling the public member position is as follows:

1. The Board shall approve three names to be forwarded to each City Council.
2. Each City Council shall rank each nominee in order of preference.
3. If the highest ranked person is the same on each list, then that person is appointed by each Council. If a nominee is not appointed within 30 days, a Chief Judge of the Dakota County District Court will appoint the public member from the list.

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 statement 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.

**Blended Component Unit.** The South St. Paul and West St. Paul Emergency Medical Services Special Taxing District (the Taxing District) is considered to be part of the primary government and included in the Department's reporting entity due to having the same Board of Directors and as a blended component unit due to the organization having a benefit relationship between the Department and the Taxing District. The Taxing District is reported as a part of the General fund.

### 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 non-fiduciary activities of the Department. As a general rule, 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. Amounts reported as *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. Major individual governmental funds are reported as separate columns in the fund financial statements.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

**C. Measurement Focus, Basis of Accounting and Basis of 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.

Fines, interest and other items 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.

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. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. 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. On the modified accrual bases, receivables that will not be collected within the available period have also been reported as unavailable revenue in the fund financial statements.

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 *Debt Service fund* accounts for the resources used in debt payments.

The *Capital Projects fund* accounts for the resources used for acquiring capital assets.

South Metro Fire Department  
 West St. Paul, Minnesota  
 Notes to the Financial Statements  
 December 31, 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

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

***Deposits and Investments***

The Department's cash and cash equivalents are considered to be cash on hand and demand deposits.

Cash balances from all funds are pooled and deposited in demand deposit accounts and savings accounts. The Department does not have any investments.

***Property Taxes***

The Taxing District Board annually adopts a tax levy in December and certifies it to the County for collection in the following year. The County is responsible for collecting all property taxes for the Taxing District. These taxes attach an enforceable lien on taxable property within the taxing district on January 1 and are payable by the property owners in two installments. The taxes are collected by the county auditor and tax settlements are made to the Taxing District during January, July, and December of each year.

***Accounts Receivable***

Accounts receivable include amounts billed for ambulance and fire services provided before year end but not yet collected as of the end of the year. Delinquent charges are annually certified to collection agencies.

***Capital Assets***

Capital assets, which include property, plant and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Department as assets with an initial, individual cost of more than \$2,500 (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 cost 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. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Asset	Useful Lives in Years
Machinery and Equipment	5 - 15
Vehicles	5 - 20

***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 position 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 two items that qualify for reporting in this category. Accordingly, the items, deferred pension resources and deferred other postemployment benefit resources, are reported only in the statement of net position. These items result from actuarial calculations and current year pension contributions and OPEB contributions made subsequent to the measurement dates.



South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

***Postemployment Benefits other than Pensions***

Under Minnesota statute 471.61, subdivision 2b., public employers must allow retirees and their dependents to continue coverage indefinitely in an employer-sponsored health care plan, under the following conditions: 1) Retirees must be receiving (or eligible to receive) an annuity from a Minnesota public pension plan, 2) Coverage must continue in a group plan until age 65, and retirees must pay no more than the group premium, and 3) Retirees may obtain dependent coverage immediately before retirement. All premiums are funded on a pay-as-you-go basis. The liability was actuarially determined, in accordance with GASB 75, at December 31, 2020. The General fund is typically used to liquidate governmental other postemployment benefits payable.

***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 General fund is typically used to liquidate the governmental net pension liability.

The total pension expense for the General Employees Plan (GERP) and Police and Fire Plan (PEPFP) plans are as follows:

	Public Employees Retirement Association of Minnesota (PERA)		Total All Plans
	GERP	PEPFP	
Pension Expense	\$ 13,304	\$ 1,396,665	\$ 1,409,969

***Compensated Absences***

It is the Department's policy to permit employees to accumulate earned but unused vacation and sick leave. Half of the year end sick leave balance is paid out to a health care savings account by January 31st of the subsequent year, while the maximum vacation balance for the year is equal to the annual accrual which will be paid out upon separation. At December 31, 2022, the liability accrued is \$141,514 for vacation benefits, while the amount accrued for sick leave is \$46,140. The General fund is typically used to liquidate governmental compensated absences payable.

***Long-term Obligations***

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. The recognition of bond premiums and discounts are amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

***Deferred Inflows of Resources***

In addition to liabilities, the statement of net financial 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 position 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, which arises only under a modified accrual basis of accounting that qualifies as needing to be reported in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one sources: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

The Department has an additional item which 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 Board, which is the Department's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the Board 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 Board itself or by an official to which the governing body delegates the authority. The Board has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the Fire Chief.

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

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

The Department has formally adopted a fund balance policy for the General fund. The Department's policy is to retain unassigned fund balance in the General fund of no more than 5 percent of budgeted operating expenditures for cash-flow timing needs. It is the Department's policy to transfer any unassigned balance in excess of 5 percent of the following years budgeted expenditures to the capital projects fund in the subsequent year.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**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. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position - Consists of net position 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 that do not meet the definition of "restricted" or "net 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**

**Budgetary Information**

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

Annually, the Board must approve a budget and submit it to each City. The budget becomes adopted once approved by both City Councils. Each City is responsible for 50 percent of the approved operating budget of the Department.

**Note 3: Detailed Notes on Accounts**

**A. Deposits and Investments**

***Deposits***

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the Department's deposits and investments 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, 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 fair value of collateral pledged must equal 110 percent of the deposits not covered by insurance, bonds, or irrevocable standby letters of credit from Federal Home Loan Banks.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 3: Detailed Notes on Accounts (Continued)**

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 government entity.

At year end, the Department's carrying amount of deposits was \$1,288,220 and the bank balance was \$1,309,768. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining balance was covered with collateral held by the Department's agent in the Department's name.

**B. Interfund Transfers**

The Department made the following one-time transfer in 2022:

- The General fund transferred \$302,274 to the governmental Capital Projects fund for future capital projects in following department policy to transfer fund balance in excess five percent of the followings year's budget.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 3: Detailed Notes on Accounts (Continued)**

**C. Capital Assets**

Capital asset activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital Assets				
Machinery and equipment	\$ 1,550,942	\$ 102,378	\$ (167,306)	\$ 1,486,014
Vehicles	4,358,966	-	-	4,358,966
Total Capital Assets	<u>5,909,908</u>	<u>102,378</u>	<u>(167,306)</u>	<u>5,844,980</u>
Less Accumulated Depreciation for				
Machinery and equipment	(687,111)	(126,184)	165,183	(648,112)
Vehicles	(2,568,747)	(180,990)	-	(2,749,737)
Total Accumulated Depreciation	<u>(3,255,858)</u>	<u>(307,174)</u>	<u>165,183</u>	<u>(3,397,849)</u>
Capital Assets, Net	<u>\$ 2,654,050</u>	<u>\$ (204,796)</u>	<u>\$ (2,123)</u>	<u>\$ 2,447,131</u>

Depreciation expense was charged to functions/programs of the Department as follows:

<b>Governmental Activities</b>		
Public safety		<u>\$ 307,174</u>

**D. Leases**

The Department has issued the following finance purchase obligations to finance vehicles:

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Fire Truck - Pumper	\$ 1,380,000	2.19 %	5/1/2019	12/1/2028	<u>\$ 975,000</u>

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 3: Detailed Notes on Accounts (Continued)**

Annual requirements to maturity are as follows:

Year Ended December 31,	Financed Purchase Obligation		
	Principal	Interest	Total
2023	\$ 145,000	\$ 37,200	\$ 182,200
2024	155,000	31,400	186,400
2025	160,000	25,200	185,200
2026	165,000	18,800	183,800
2027	170,000	12,200	182,200
2028	180,000	5,400	185,400
Total	<u>\$ 975,000</u>	<u>\$ 130,200</u>	<u>\$ 1,105,200</u>

**E. Changes in Long Term Liabilities**

The following changes occurred in long-term liabilities during the year ended December 31, 2022:

	Beginning Balances	Additions	Reductions	Ending Balance	Due Within One Year
Financed Purchase Obligation	\$ 1,115,000	\$ -	\$ (140,000)	\$ 975,000	\$ 145,000
Compensated Absences	168,501	163,799	(141,514)	187,654	187,654
Total	<u>\$ 1,283,501</u>	<u>\$ 163,799</u>	<u>\$ (281,514)</u>	<u>\$ 1,162,654</u>	<u>\$ 332,654</u>

**Note 4: Joint Powers Agreement**

On May 1, 2012, the cities of South St. Paul and West St. Paul entered into a joint powers agreement to create a special taxing district for emergency medical services, pursuant to Minnesota statutes 471.59 and 144F.01. The purpose of the special taxing district is to provide for out-of-hospital emergency medical services including, but not limited to, first responder or rescue squads, ambulance services, medical control function, communications equipment and system and programs of regional emergency medical services. The special taxing district is governed by the South Metro Fire Department Board of Directors and the two entities share the same set of bylaws. Taxes were levied by the district in 2022 for \$825,000, the maximum allowed for the special taxing district. As the purpose of the taxing district was to help fund the out-of-hospital emergency services of the Department, the entire amount of the taxes received was transferred to the Department. The special taxing district has been presented as a blended component unit. During 2022, the Taxing District collected \$824,145 in taxes and transferred the entire amount to the Department.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 5: Defined Benefit Pension Plans – Statewide**

**A. Changes in Long Term Liabilities**

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

General Employees Retirement Plan

All full-time and certain part-time employees of the Department are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not.

Public Employees Police and Fire Plan

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire Plan also covers police officers and firefighters belonging to a local relief association that elected to merge with and transfer assets and administration to PERA.

**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.

General Employee Plan Benefits

General Employee Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated plan members. Members hired prior to July 1, 1989 receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2 percent of average salary for each of the first 10 years of service and 1.7 percent of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent for average salary for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989 normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. Beginning in 2019, the postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 5: Defined Benefit Pension Plans – Statewide (Continued)**

Police and Fire Plan Benefits

Benefits for the Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50 percent after five years up to 100 percent after ten years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014 vest on a prorated basis from 50 percent after ten years up to 100 percent after twenty years of credited service. The annuity accrual rate is 3 percent of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Annuities, disability benefits and survivor benefits are increased effective every January 1. The postretirement increase is fixed at 1 percent. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

**C. Contributions**

*Minnesota statutes*, chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2022 and the Department was required to contribute 7.50 percent for Coordinated Plan members. The Department's contributions to the General Employees Fund for the years ending December 31, 2022, 2021 and 2020 were \$5,555, \$5,381 and \$5,219, respectively. The Department's contributions were equal to the required contributions for each year as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80 percent of their annual covered salary in fiscal year 2021 and the Department was required to contribute 17.70 percent for Police and Fire Plan members. The Department's contributions to the Police and Fire Fund for the years ending December 31, 2022, 2021 and 2020 were \$760,840, \$712,314, and \$669,808 respectively. The Department's contributions were equal to the contractually required contributions for each year as set by state statute.

**D. Pension Costs**

General Employees Fund Pension Costs

At December 31, 2022, the Department reported a liability of \$79,200 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 \$2,256. The net pension liability was measured as of June 30, 2022, 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, 2021 through June 30, 2022 relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0010 percent at the end of the measurement period and 0.0010 percent for the beginning of the period.



South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 5: Defined Benefit Pension Plans – Statewide (Continued)**

Department's Proportionate Share of the Net Pension Liability	\$ 79,200
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the Department	<u>2,256</u>
	<u><u>\$ 81,456</u></u>

For the year ended December 31, 2022, the Department recognized pension expense of \$12,969 for its proportionate share of the General Employees Plan's pension expense. In addition, the Department recognized \$337 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, 2022, the Department reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources, related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Economic Experience	\$ 662	\$ 846
Changes in Actuarial Assumptions	19,662	323
Net Difference between Projected and Actual Earnings on Plan Investments	1,285	-
Contributions paid to PERA subsequent to the Measurement Date	<u>2,998</u>	<u>-</u>
Total	<u><u>\$ 24,607</u></u>	<u><u>\$ 1,169</u></u>

The \$2,998 reported as deferred outflows of resources related to pensions resulting from the Department's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2023	\$ 7,701
2024	8,100
2025	(2,524)
2026	7,163

Police and Fire Fund Pension Costs

At December 31, 2022, the Department reported a liability of \$14,908,599 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021 through June 30, 2022 relative to the total employer contributions received from all of PERA's participating employers. The Department's proportionate share was 0.3426 percent at the end of the measurement period and 0.3277 percent for the beginning of the period.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 5: Defined Benefit Pension Plans – Statewide (Continued)**

The State of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2022. The contribution consisted of \$9 million in direct state aid that does meet 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 was paid on October 1, 2021. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later.

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota’s pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2022, the Department recognized pension expense of \$1,270,320 for its proportionate share of the Police and Fire Plan’s pension expense. In addition, the Department recognized an additional \$126,345 as pension expense (grant revenue) for its proportionate share of the State of Minnesota’s contribution of \$9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in fire state aid. The Department also recognized \$30,834 for the year ended December 31, 2022 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.

At December 31, 2022, the Department reported its proportionate share of Police and Fire Plan’s deferred outflows of resources and deferred inflows of resources, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Economic Experience	\$ 895,769	\$ 12,719
Changes in Actuarial Assumptions	8,675,531	125,526
Net Difference between Projected and Actual Earnings on Plan Investments	364,313	-
Changes in Proportion	174,892	53,228
Contributions Paid to PERA Subsequent to the Measurement Date	412,829	-
Total	\$ 10,523,334	\$ 191,473

The \$412,829 reported as deferred outflows of resources related to pensions resulting from the Department’s contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023 Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2023	\$ 1,955,376
2024	1,944,428
2025	1,723,668
2026	3,055,133
2027	1,240,427

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 5: Defined Benefit Pension Plans – Statewide (Continued)**

**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 Real Rate of Return
Domestic Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	100.0 %	

**F. Actuarial Assumptions**

The total pension liability in the June 30, 2022 actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees Plan and 2.25 percent for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan. The Police and Fire Plan benefit increase is fixed at 1 percent per year and that increase was used in the valuation.

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

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

Actuarial assumptions used in the June 30, 2022 valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and become effective with the July 1, 2020 actuarial valuation. The most recent four-year experience study for the Police and Fire Plan was completed in 2020 were adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 5: Defined Benefit Pension Plans – Statewide (Continued)**

The following changes in actuarial assumptions and plan provisions occurred in 2022:

General Employees Fund

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

Police and Fire Fund

Changes in Actuarial Assumptions

- 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.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**G. Discount Rate**

The discount rate used to measure the total pension liability in 2022 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In the Police and Fire Fund, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through June 30, 2060. Beginning in fiscal year ended June 30, 2061 for the Police and Fire Fund, projected benefit payments exceed the funds' projected fiduciary net position. Benefit payments projected after were discounted at the municipal bond rate of 3.69 percent (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The resulting equivalent single discount rate of 5.40 percent for the Police and Fire Fund was determined to give approximately the same present value of projected benefits when applied to all years of projected benefits as the present value of projected benefits using 6.5 percent applied to all years of projected benefits through the point of asset depletion and 3.69 percent thereafter.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 5: Defined Benefit Pension Plans – Statewide (Continued)**

**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:

	Department Proportionate Share of NPL		
	1 Percent Decrease (5.50%)	Current (6.50%)	1 Percent Increase (7.50%)
General Employees Fund	\$ 125,101	\$ 79,200	\$ 41,555
	1 Percent Decrease (4.40%)	Current (5.40%)	1 Percent Increase (6.40%)
Police and Fire Fund	\$ 22,562,252	\$ 14,908,599	\$ 8,721,078

**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](http://www.mnpera.org).

**Note 6: Postemployment Benefits other than Pensions**

**A. Plan Description**

The Department operates a single-employer retiree benefit plan (“the Plan”) that provides benefits for retirees as required by *Minnesota Statutes* 471.61 subdivision 2b.. The full cost of the benefits is covered by the plan. Benefit and eligibility provisions are established through negotiations between the Department and various unions representing Department employees and are renegotiated each two-year bargaining period. The Plan does not issue a publicly available report. Eligibility requirements are as follows:

**Non-police/Fire Employees:** 1) who started before January 1, 1989 and retire from the Department with the earlier of age 55 and 3 years of service or 30 years of services, 2) who started after January 1, 1989 and before July 1, 2010 and retire from the department at age 55 and 3 years of services, or 3) who started after July 1, 2010 and retire from the Department at age 55 and 5 years of service, may continue coverage with respect to both themselves and their eligible dependent(s) under the Department’s health benefits program until age 65. Pursuant to the provisions of the plan, retirees are required to pay the total premium cost.

**Police/Fire Employees:** 1) who started prior to July 1, 2010 and retire from the Department with the earlier of age 50 and 3 years of service or age 65 and 1 year of service, 2) who started June 30, 2010 and retire from the Department with the earlier of age 50 and 5 years of service or age 65 and 1 year of service, may continue coverage with respect to both themselves and their eligible dependent(s) under the Department’s health benefits program until age 65. Pursuant to the provisions of the plan, retirees are required to pay the total premium cost.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 6: Postemployment Benefits other than Pensions (Continued)**

At December 31, 2022, the following employees were covered by the benefit terms

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	6
Active Plan Members	38
Total Plan Members	44

**B. Funding Policy**

The Department funds its OPEB obligation on a pay as you go basis. For the year ended December 31, 2022, the Department's average contribution rate was 2.12 percent of covered-employee payroll. For the fiscal year 2022, the Department contributed \$83,426 to the plan.

Discount Rate	1.84%
Expected Long-term Investment Return	N/A
20-year Municipal Bond Yield	1.84%
Inflation Rate	2.25%
Salary Increases	3.00%
Medical Trend Rate	6.3% for 2021, gradually decreasing over several decades to an ultimate rate of 3.8% in 2075 and later years

**C. Actuarial Methods and Assumptions**

The Department's total OPEB liability of \$565,256 was measured as of December 31, 2021, and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of December 31, 2020. Roll forward procedures were used to roll forward the total OPEB liability to the measurement date.

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

The discount rate used to measure the total OPEB liability was 1.84 percent. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the 20-year municipal bond rate. The equivalent single rate is the discount rate.

Mortality rates were based on the RP-2014 Mortality Tables with projected mortality improvements based on scale MP-2017, and other adjustments.

The actuarial assumptions used in the December 31, 2020 valuation were based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.

South Metro Fire Department  
West St. Paul, Minnesota  
Notes to the Financial Statements  
December 31, 2022

**Note 6: Postemployment Benefits other than Pensions (Continued)**

**D. Changes in the Total OPEB Liability**

	<u>Total OPEB Liability (a)</u>
Balances at December 31, 2021	<u>\$ 516,295</u>
Changes for the Year:	
Service cost	53,339
Interest	10,558
Differences between expected and actual experience	63,496
Changes in assumptions or other inputs	4,994
Benefit payments	<u>(83,426)</u>
Net Changes	<u>48,961</u>
Balances at December 31, 2022	<u><u>\$ 565,256</u></u>

There were no changes in the actuarial assumptions in 2022

**E. Sensitivity of the Total OPEB Liability**

The following presents the total OPEB liability of the Department, as well as what the Department's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (0.84 percent) or 1-percentage-point higher (2.84 percent) than the current discount rate:

<u>1 Percent Decrease (0.84%)</u>	<u>Current (1.84%)</u>	<u>1 Percent Increase (2.84%)</u>
\$ 596,445	\$ 565,256	\$ 534,206

The following presents the total OPEB liability of the Department, as well as what the Department's total OPEB liability would be if it were calculated using a Healthcare Cost Trend Rates that is 1-percentage point lower (5.30 percent decreasing to 2.80 percent) or 1-percentage-point higher (7.30 percent increasing to 4.80 percent) than the current trend rate:

<u>1 Percent Decrease (5.3% Decreasing to 2.8%)</u>	<u>Healthcare Cost Trend Rates (6.3% Decreasing to 3.8%)</u>	<u>1 Percent Increase (7.3% Decreasing to 4.8%)</u>
\$ 506,832	\$ 565,256	\$ 632,321

South Metro Fire Department  
 West St. Paul, Minnesota  
 Notes to the Financial Statements  
 December 31, 2022

**Note 6: Postemployment Benefits other than Pensions (Continued)**

**F. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2022, the Department recognized OPEB expense of \$132,387. At December 31, 2022, the Department reported deferred outflows of resources related to OPEB from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions to OPEB Subsequent to the Measurement Date	\$ 83,426	\$ -

**Note 7: Other Information**

**Risk Management**

The Department is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the Department carries insurance. There have been no significant reductions in insurance coverage during 2022 and settlements have not exceeded insurance coverage for any of the past three fiscal years.



THIS PAGE IS LEFT  
BLANK INTENTIONALLY

REQUIRED SUPPLEMENTARY INFORMATION

SOUTH METRO FIRE DEPARTMENT  
WEST ST. PAUL, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2022

South Metro Fire Department  
West St. Paul, Minnesota  
Required Supplementary Information  
For the Year Ended December 31, 2022

**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
06/30/22	0.0010 %	\$ 79,200	\$ 2,256	\$ 81,456	\$ 72,738	108.9 %	76.7 %
06/30/21	0.0010	42,704	1,265	43,969	67,937	62.9	87.0
06/29/20	0.0010	59,955	1,793	61,748	68,567	87.4	79.0
06/30/19	0.0010	55,288	1,667	56,955	67,908	81.4	80.2
06/30/18	0.0009	49,928	1,762	51,690	62,321	80.1	79.5
06/30/17	0.0009	57,455	722	58,177	57,941	99.2	75.9
06/29/16	0.0010	81,195	1,047	82,242	54,185	149.8	68.9
06/29/15	0.0009	46,643	-	46,643	52,948	88.1	78.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

**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)
12/31/22	\$ 5,555	\$ 5,555	\$ -	\$ 74,062	7.5 %
12/31/21	5,381	5,381	-	71,748	7.5
12/30/20	5,219	5,219	-	69,587	7.5
12/31/19	5,076	5,076	-	67,683	7.5
12/31/18	4,895	4,895	-	65,269	7.5
12/31/17	4,571	4,571	-	60,941	7.5
12/30/16	4,157	4,157	-	55,423	7.5
12/30/15	4,023	4,023	-	53,642	7.5

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

South Metro Fire Department  
West St. Paul, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2022

**Notes to the Required Supplementary Information - General Employees Fund**

Changes in Actuarial Assumptions

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

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

2020 - The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments.

The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly. 2019 - The mortality projection scale was changed from MP-2017 to MP-2018.

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

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

2016 - The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

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

South Metro Fire Department  
West St. Paul, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2022

**Notes to the Required Supplementary Information - General Employees Fund (Continued)**

Changes in Plan Provisions

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 4.00 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 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 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 - The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

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

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

South Metro Fire Department  
West St. Paul, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2022

**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
06/30/22	0.3426 %	\$ 14,908,599	\$ 651,351	\$15,559,950	\$ 4,161,666	358.2 %	70.5 %
06/30/21	0.3277	2,529,497	113,708	2,643,205	3,727,679	67.9	93.7
06/29/20	0.3296	4,344,481	102,329	3,560,026	3,717,877	116.9	87.2
06/30/19	0.3344	3,560,026	-	3,430,057	3,524,229	101.0	89.3
06/30/18	0.3218	3,430,057	-	4,225,872	3,391,538	101.1	88.8
06/30/17	0.3130	4,225,872	-	12,882,289	3,214,340	131.5	85.4
06/29/16	0.3210	12,882,289	-	3,613,224	3,308,915	389.3	63.9
06/29/15	0.3180	3,613,224	-		3,007,668	120.1	86.6

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

**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)
12/31/22	\$ 760,840	\$ 760,840	\$ -	\$ 4,298,529	17.7 %
12/31/21	712,314	712,314	-	4,024,372	17.7
12/30/20	669,808	669,808	-	3,784,226	17.7
12/31/19	620,837	620,837	-	3,662,753	17.0
12/31/18	550,230	550,230	-	3,396,484	16.2
12/31/17	536,044	536,044	-	3,308,915	16.2
12/30/16	510,403	510,403	-	3,150,634	16.2
12/30/15	487,242	487,242	-	3,007,668	16.2

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

South Metro Fire Department  
West St. Paul, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2022

**Notes to the Required Supplementary Information - Public Employees Police and Fire Fund**

Changes in Actuarial Assumptions

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 7.50 percent to 6.50 percent, for financial reporting purposes. The inflation assumption was changed from 2.50 percent to 2.25 percent. The payroll growth assumption was changed from 3.25 percent to 3.00 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 percent to 70 percent. Minor changes to form of payment assumptions were applied.

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

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. 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.

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 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 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 2.50 percent for inflation.

South Metro Fire Department  
West St. Paul, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2022

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

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

Changes in Plan Provisions

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 \$9.0 million state contribution. New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100 percent funding, or July 1, 2048, if earlier. Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019 and 11.80 percent of pay, effective January 1, 2020. Employer contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019 and 17.70 percent of pay, effective January 1, 2020. Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.00 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 30.00 percent for vested and non-vested, deferred members. The CSA has been changed to 33.00 percent for vested members and 2.00 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 3.00 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 65.00 percent to 60.00 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 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter. The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

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

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



South Metro Fire Department  
West St. Paul, Minnesota  
Required Supplementary Information (Continued)  
For the Year Ended December 31, 2022

**Schedule of Changes in the Department's Total OPEB Liability and Related Ratios**

	2022	2021	2020	2019
Total OPEB Liability				
Service cost	\$ 53,339	\$ 83,426	\$ 67,351	\$ 46,710
Interest	10,558	36,106	42,877	30,196
Differences between expected and actual experience	63,496	(800,275)	-	151,311
Changes in assumptions	4,994	13,305	98,941	29,973
Benefit payments	(83,426)	(91,595)	(44,384)	(26,433)
Net Change in Total OPEB Liability	48,961	(759,033)	164,785	231,757
Total OPEB Liability - Beginning	516,295	1,275,328	1,110,543	878,786
 Total Opeb Liability - Ending	<u>\$ 565,256</u>	<u>\$ 516,295</u>	<u>\$ 1,275,328</u>	<u>\$ 1,110,543</u>
 Covered - Employee Payroll	 \$ 4,118,359	 \$ 3,938,293	 \$ 3,742,803	 \$ 3,483,255
 Department's total OPEB liability as a percentage of covered employee payroll	 13.70 %	 13.10	 34.10	 31.90

*Benefit Changes:*

In 2020, no benefit changes occurred.

*Changes in Assumptions:*

In 2022, there were no changes in assumptions.

In 2021, the following assumptions changes:

The discount rate was changed from 2.75% to 2.00% based on updated 20-year municipal bond rates.

Healthcare trend rates were reset to reflect updated cost increase expectations.

Withdrawal, mortality, and salary increase rates were updated from the rates used in the 7/1/2018 PERA General Employees Plan and 7/1/2018 PERA Police & Fire Plan valuations to the rates used in the 7/1/2020 valuations.

Disability rates were added as rates used in the 7/1/2020 PERA General Employees Plan and 7/1/2020 PERA Police & Fire Plan valuations.

The inflation assumption was changed from 2.50% to 2.25% based on an updated historical analysis of inflation rates and forward-looking market expectations.

The spouse election rate is no longer applicable since implicit subsidy benefits were removed.

In 2020, the following assumptions changes:

The discount rate and the Index rate for 20-year, tax-exempt municipal bonds

(Fidelity 20-Year Municipal GO AA Index) used in discount rate determination was changed from 3.71% to 2.75%.

The medical trend rates were updated to exclude the Affordable Care

Act's Excise Tax on high-cost health insurance plan due to its repeal.

In 2019, the following assumptions changes:

The discount rate and the Index rate for 20-year, tax-exempt municipal bonds

(Fidelity 20-Year Municipal GO AA Index) used in discount rate determination was changed from 3.31% to 3.71%.

The health care trend rates were reset to reflect updated cost increase expectations

Medical per capita claims costs were updated to reflect recent experience and new plan offerings.

Act's Excise Tax on high-cost health insurance plans. The additional trend rate adjustments vary by year, but average 0.41% beginning calendar year 2040 for plans other than Medicare plans.

The withdrawal table and salary scale for employees were updated to reflect the rates used in the July 1, 2018 PERA actuarial valuations.

The inflation assumption was changed from 2.75% to 2.50% based on an updated historical analysis of inflation rates and forward-looking market expectations.

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULE

SOUTH METRO FIRE DEPARTMENT  
WEST ST. PAUL, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2022

**South Metro Fire Department**  
 West St. Paul, Minnesota  
 Schedule of Revenues, Expenditures and Changes in Fund Balances -  
 Budget and Actual  
 Capital Projects Fund  
 For the Year Ended December 31, 2022  
 (With Comparative Actual Amounts for the Year Ended December 31, 2021)

	2022			Variance with Final Budget	2021
	Budgeted Amounts		Actual		Actual
	Original	Final	Amounts		Amounts
Revenues					
Charges for services					
Member charges for services	\$ 156,032	\$ 156,032	\$ 156,032	\$ -	\$ 130,024
Intergovernmental revenue	650,000	650,000	650,000	-	-
Total Revenues	<u>806,032</u>	<u>806,032</u>	<u>806,032</u>	<u>-</u>	<u>130,024</u>
Expenditures					
Capital outlay	<u>1,397,025</u>	<u>1,397,025</u>	<u>139,193</u>	<u>1,257,832</u>	<u>311,814</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(590,993)	(590,993)	666,839	1,257,832	(181,790)
Other Financing Sources (Uses)					
Transfers in	<u>-</u>	<u>-</u>	<u>302,274</u>	<u>302,274</u>	<u>366,171</u>
Change in Fund Balances	(590,993)	(590,993)	969,113	1,560,106	184,381
Fund Balances, January 1	<u>1,013,339</u>	<u>1,013,339</u>	<u>1,013,339</u>	<u>-</u>	<u>828,958</u>
Fund Balances, December 31	<u>\$ 422,346</u>	<u>\$ 422,346</u>	<u>\$ 1,982,452</u>	<u>\$ 1,560,106</u>	<u>\$ 1,013,339</u>

OTHER REQUIRED REPORT  
SOUTH METRO FIRE DEPARTMENT  
WEST ST. PAUL, MINNESOTA

FOR THE YEAR ENDED  
DECEMBER 31, 2022

THIS PAGE IS LEFT  
BLANK INTENTIONALLY

**INDEPENDENT AUDITOR'S REPORT  
ON MINNESOTA LEGAL COMPLIANCE**

Board of Directors  
South Metro Fire Department  
West St. Paul, Minnesota

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the South Metro Fire Department (the Department), West St. Paul, Minnesota as of and for the year ended December 31, 2022, and the notes to the financial statements which collectively comprise the Department's basic financial statements, and have issued our report thereon dated April 3, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that the 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 management, the Board of Directors, others within the Department, 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  
April 3, 2023



# SOUTH METRO FIRE DEPARTMENT

1650 Humboldt Avenue • West St. Paul MN 55118

Phone: (651) 552-4176 • FAX: (651) 552-4195

[www.southmetrofire.com](http://www.southmetrofire.com)

---

**DATE:** April 19, 2023

**TO:** SMFD President and Board

**FROM:** Mark Juelfs, Fire Chief

**RE:** Standards of Coverage Study and Organizational Review

**Background:**

At the February 1, 2023, special Fire Board meeting the Board approved a second phase study of fire department operations and deployment to follow up on the recently completed Fire Station Needs Assessment study. Staff prepared and sent out a request for proposal to three firms, Citygate and Associates, Matrix, and AP Triton. We received proposals from Citygate and Associates and Matrix. After reviewing both proposals staff identified Citygate and Associates as the best qualified firm to complete the study. The decision is based on the experience of Citygate and their knowledge of the local area. Citygate has completed over 400 studies in other communities and recently completed similar studies for the Cities of Inver Grove Heights, Lakeville, Hastings, Eagan, and Bloomington.

**Budget Impact:**

The cost to complete the study is \$66,316 dollars. In discussions with the City Administrator in South St. Paul and the City Manager in West St. Paul they were agreeable to dividing the cost of the study between the two Cities and South Metro. If the cost is divided between the three entities the budget impact to South Metro is \$22,105.

**Recommendation:**

Staff recommends the Fire Board engage the services of Citygate and Associates to perform a Standards of Coverage and Organizational Review of the South Metro Fire Department.

**Attachments:**

Citygate and Associates proposal.



**CITYGATE**  
FIRE & EMS

**PROPOSAL TO PERFORM A  
STANDARDS OF COVERAGE STUDY  
AND ORGANIZATIONAL REVIEW**

**SOUTH METRO FIRE DEPARTMENT**

**APRIL 11, 2023**



**CITYGATE**  
FIRE & EMS

[WWW.CITYGATEASSOCIATES.COM](http://WWW.CITYGATEASSOCIATES.COM)

600 COOLIDGE DRIVE, SUITE 150    PHONE: (916) 458-5100  
FOLSOM, CA 95630                      FAX: (916) 983-2090





## TABLE OF CONTENTS

<u>Section</u>	<u>Page</u>
<b>Section A—Cover Letter .....</b>	<b>1</b>
A.1 Citygate Associates' Key Strengths.....	2
<b>Section B—Project Understanding and Approach .....</b>	<b>4</b>
B.1 General Approach .....	4
B.1.1 Key Study Features and Confirmation of Scope of Work .....	4
B.2 General Work Plan.....	6
B.2.1 Project Methodology .....	7
B.3 Project Team Qualifications .....	8
B.3.1 Citygate Project Team.....	8
B.3.2 Sub-Consultants .....	10
B.3.3 Project Team Organization Chart.....	11
<b>Section C—Scope of Work.....</b>	<b>12</b>
C.1 Detailed Project Work Plan .....	12
C.2 Study Components with Which the Department Must Assist .....	21
<b>Section D—Project Schedule.....</b>	<b>22</b>
D.1 Proposed Project Schedule.....	22
D.2 Project Meetings .....	22
<b>Section E—Time/Cost Estimate.....</b>	<b>23</b>
E.1 Proposed Cost Estimate .....	23
E.1.1 Core Project Costs.....	23
E.1.2 Additional Project Option .....	23
E.2 Breakdown of Hours by Activity.....	24
E.3 Hourly Rates and Project Hours .....	25
E.4 Billing Schedule.....	25
 <b><u>Appendices</u></b>	
<b>Appendix A</b>	<b>Code of Ethics</b>
<b>Appendix B</b>	<b>Citygate Experience and Qualifications</b>
<b>Appendix C</b>	<b>Project Team Resumes</b>



600 Coolidge Drive, Suite 150 ■ Folsom, CA 95630 ■ PH 916-458-5100 ■ FAX 916-983-2090

## SECTION A—COVER LETTER

April 11, 2023

Fire Chief Mark Juelfs

CC: Assistant Fire Chief Mark Erickson, Assistant Fire Chief Terry Johnson

South Metro Fire Department | South St. Paul | West St. Paul

1650 Humboldt Ave.

West St. Paul, MN, 55118

[mjuelfs@smfdmn.org](mailto:mjuelfs@smfdmn.org)

**RE: PROPOSAL TO PERFORM A STANDARDS OF COVERAGE STUDY AND ORGANIZATIONAL REVIEW FOR THE SOUTH METRO FIRE DEPARTMENT**

Dear Chief Juelfs:

Citygate Associates, LLC (Citygate) is pleased to present our statement of interest and proposal to perform a standards of coverage study and organizational review for the Cities of West St. Paul and South St. Paul (Cities) South Metro Fire Department (SMFD/Department). This cover letter explains why Citygate is the most experienced fire service consultancy in the US and uniquely eager and capable to serve the South Metro community!

Our qualifications to perform your study are exceptional. Citygate has an extensive background in fire and emergency services consulting, specifically in fire department deployment, standards of coverage and risk assessment, staffing, and strategic/master planning. Over the last 20 years, Chief Gary and his team of subject matter specialists have performed well over 400 fire service studies across the United States, including in Minnesota, Iowa, Kansas, Texas, New Mexico, Oklahoma, Arizona, Utah, California, New York, Ohio, Oregon, Idaho, and Washington. Our deployment studies have served over 27 million residents—nearly five times the population of Minnesota. In other words, Citygate has broad experience with the service delivery challenges across numerous fact patterns and regulatory environments.

Over the years, Chief Gary has led several successful studies in Minnesota, beginning with a deployment review for the City of Minneapolis. Since then, Citygate has completed fire services evaluations in cities such as Eagan, Bloomington, Woodbury, Lakeville, and Inver Grove Heights, all of which were well received. Citygate is currently performing fire services studies in Hastings and Minnetonka. Citygate is also currently engaged in a Standards of Coverage study for Los

Angeles, CA, the Cy-Fair Texas Emergency Services District (outside Houston), and recently completed studies for the cities of Portland, OR and Fort Worth, TX.

In addition, Citygate has executed many of the largest fire and EMS deployment studies we know of, including for the California Counties of San Diego (57 agencies) and El Dorado (14 agencies); the cities of San Diego, Oakland, and Stockton; the Orange County Fire Authority; and the ports of Long Beach and Los Angeles.

Recently, the City of Santa Monica, California, selected Citygate to perform a Standards of Coverage study and provide a strategic plan, stating in a staff report, “*As an industry leader... Citygate was the only firm to demonstrate sufficient, relevant experience, to clearly articulate the ability to provide community stakeholder outreach, and to meet the technical expertise standards required.*”

### **A.1 CITYGATE ASSOCIATES’ KEY STRENGTHS**

---

As a former CAO for the County of San Diego stated: “*We work with consultants, obviously, all the time, but the work that Citygate did on this report is some of the best I’ve seen in my tenure here.*” (Watch the video clip at this link: [www.citygateassociates.com/sdcountyvideo](http://www.citygateassociates.com/sdcountyvideo).)

These are not isolated comments by one client; rather, they are a common theme. Time after time, our clients say at the end of public presentations, “This was the best report/study on fire services we have ever received, and now we finally understand the issues and choices.” Citygate also has an outstanding track record with our clients. When Citygate commits to a client, we commit to that client’s long-term success, far beyond the scope of the initial project.

SMFD is not only hiring a consulting firm but also a carefully selected team of professional individuals who have the qualifications and diversity of experience matching SMFD’s unique needs for *all* elements of this study. Our team members are the practice specialists in their fields.

A Standards of Coverage Analysis (SOC), or deployment study, is the multi-step process used to determine fire station locations and crew/apparatus staffing to meet the unique needs of a community. **Chief Stewart Gary**, our Public Safety Principal, literally wrote the book on SOC studies. He was the lead author on the second through fourth editions of the Standards of Response Coverage manual published by the Commission on Fire Accreditation International (CFAI) and has consulted on over 400 fire services projects over the last 20 years—including every study Citygate has conducted in the State of Minnesota.

**Chief Landon Stallings** is the former Operations Assistant Chief in the Fort Worth Fire Department who retired in 2021 after 35 years of service. During his career he served as a firefighter, Captain, Battalion Chief, Chief Training Officer, Fire Marshal, and Shift Commander. He has worked extensively in managing deployment, special operations, training initiatives, and complex incidents.

**South Metro Fire Department, West St. Paul / South St. Paul, MN**

Proposal to Perform a Standards of Coverage Study and Organizational Review for the Fire Department

---

**Chief Sam Mazza** has been with Citygate for over 10 years and has led or participated in more than 80 projects. He is the retired Fire Chief of the City of Monterey, California, where he oversaw a successful consolidation of fire services with the City of Pacific Grove. Prior to his service with Monterey, Chief Mazza spent over 30 years with CAL FIRE. He has worked on and led projects in Minnesota that involved issues like those SMFD is facing.

For over 20 years, Citygate has partnered exclusively with Animated Data, Inc., producer of the **StatsFD™** statistical analysis tool. In addition, Citygate has partnered with **BERK Consulting, Inc.** for geo-mapping analysis. Since 1988, BERK Consulting, Inc., has worked with local communities and organizations on complex projects, with GIS and data analysis fundamental to their work.

Citygate remains on the leading edge of analysis tools and is the Standards of Coverage thought-process leader. We are the first consultancy in the nation to utilize traffic congestion data to model fire apparatus travel time impacts in rush hour traffic. Citygate also has extensive experience in Minnesota and other states in deeply analyzing staffing programs and facility locations and designing phased, common-sense enhancements.

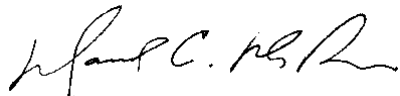
Why is this experience critical? The South Metro Fire Department is hiring external specialist assistance that knows how to uncover tough issues and how to work them to successful closure. Citygate has a proven track record of knowing the approaches needed and, as importantly, how to effectively communicate the results to *all* project stakeholders for an actionable outcome.

Citygate is also an independent company, not co-owned or under the control of any professional or standards-setting organization in fire services or government management. We believe this makes Citygate increasingly unique and, as such, allows us to provide the most neutral, best practices advice available to fit your local needs.

\* \* \*

As President of the firm, I am authorized to execute a binding contract on behalf of Citygate. For questions concerning this proposal, please contact Stewart Gary, Citygate's Public Safety Principal, at (916) 458-5100, extension 305, or via email at [sgary@citygateassociates.com](mailto:sgary@citygateassociates.com). Please also send emails to [admin@citygateassociates.com](mailto:admin@citygateassociates.com) to ensure a prompt response.

Sincerely,



David C. DeRoos, MPA, CMC

President

cc: Project Team

## SECTION B—PROJECT UNDERSTANDING AND APPROACH

### B.1 GENERAL APPROACH

---

Citygate Associates, LLC (Citygate) is pleased to present our proposal to perform a standards of coverage study and organizational review for the Cities of West St. Paul and South St. Paul (Cities) South Metro Fire Department (SMFD/Department).

Citygate will conduct a thorough review and analysis of services, staffing, apparatus, and facility options for the Department. Our work will include, as requested, a comprehensive Standards of Coverage document analyzing resource deployment to determine whether the Department is properly deployed to meet its community’s risks and expectations; and a comprehensive review of organizational hierarchy, distribution of workload, and management practices weighed against contemporary organizational principles and business processes. A review of fire station locations and relevant recommendations will also be included, in which Citygate will analyze the Department’s current two-station response model to determine its effectiveness in providing present and future services, with comparative response model options analyzed in parallel. In delivering a report that will help create a template for future analysis, Citygate’s study will examine the effectiveness of inter-jurisdictional response to evaluate the benefits of the emergency services provided by the Department and its partners.

Citygate’s study will be performed in accordance with the methodology outlined in *Standards of Response Coverage* (fifth and sixth editions) as published by the Commission on Fire Accreditation International (CFAI). Our study will also incorporate guidelines and best practices in the field of deployment and risk analysis from the National Fire Protection Association (NFPA), the Insurance Services Office (ISO), the CFAI, relevant federal and state laws and regulations, and other recognized industry best practices.

In addition to our customary techniques of reviewing agency data and documentation and conducting stakeholder listening interviews, Citygate utilizes StatsFD™ to analyze service demand and incident performance, with results plotted on graphs and charts, as well as superimposed over Google Earth images using 3D tools. Citygate also utilizes Esri ArcGIS mapping software to analyze the Department’s ability to deliver an initial first-due unit and a multiple-unit Effective Response Force to all sections of the Cities in sufficient time to facilitate desired outcomes.

#### B.1.1 Key Study Features and Confirmation of Scope of Work

Citygate’s proposal addresses each of SMFD’s requested scope elements. Key features of our proposed study include:

- ◆ Review of background information, including the following:

**South Metro Fire Department, West St. Paul / South St. Paul, MN**

Proposal to Perform a Standards of Coverage Study and Organizational Review for the Fire Department

---

- Community and service area population and demographics.
- Residential, commercial, industrial, and institutional property uses within the community.
- Policies, agreements, and Department operating guidelines that impact Department staffing practices.
- Mutual and automatic aid agreements.
- Call volumes, statistics, and trends.
- Facilities, equipment, and operational practices.
- Review of response performance, including by time of day and day of week.
- ◆ Review and identification of baseline services, service levels, budgets, response times, ISO rating, staffing, facilities, major equipment, and other applicable factors.
- ◆ Description of impacts and key findings and other factors on each of the baseline services.
- ◆ Outline of desired services and service levels, including new services not currently provided and expanded, joint, reduced, or eliminated services. We will include appropriate items that will meet the proposed Standards of Coverage, including response times / ERF.
- ◆ Description of recommended options for providing desired services and service levels, to include personnel, operations, facilities, major equipment, and other associated costs, along with potential options and phases in which recommendations could be implemented.
- ◆ Determination regarding the capacity and sufficiency of current staffing levels, with recommendations for whether additional career members or part-time members should be added or eliminated.
- ◆ Review of the current fleet of apparatus and recommendations regarding apparatus inventory and staffing.
- ◆ Evaluation of the current delivery of emergency medical first response services and recommendations as appropriate.
- ◆ Identification of the barriers to achieving desired service levels.

Citygate's skills to address SMFD's questions include:

- ◆ Providing SMFD a deep understanding of fire services deployment and staffing work.
- ◆ Assessing risks to be protected and growth patterns, using SMFD's Comprehensive Plan.
- ◆ Utilizing advanced response performance analytics to model fire apparatus travel time over the Cities' topography and road network.
- ◆ Performing deployment analyses fully compliant with the NFPA, the ISO, the CFAI, state and federal mandates/regulation, and Citygate's broad experience with hundreds of departments across the country.
- ◆ Closely and continually coordinating with Department and City staff to ensure this study meets the needs of the Department and Cities.
- ◆ Interviewing other staff from stakeholder Cities, as needed, to understand projected growth and impacts.
- ◆ Performing teleconference interviews as needed with stakeholder City and Department staff.
- ◆ Providing monthly written status updates to ensure the project is completed on time and on budget.
- ◆ Including in-depth, independent findings and recommendations based on data and facts, with likely timing. Citygate's team strength means we can develop specific recommendations tailored to the local situation *that are implementable*.
- ◆ Presenting the Final Report to staff, elected officials, or other audience as desired. In their agency and consulting careers, Citygate's team members *have successfully walked the talk* on fire department review efforts by focusing on the inclusion of culture and communications with rigorous analytic methods to build a business case that elected officials, agency personnel, and the general public can all understand.

## **B.2 GENERAL WORK PLAN**

---

Citygate's detailed Work Plan to conduct the requested scope of work is presented in this section. We will review the proposed Work Plan and schedule with SMFD leadership prior to initiating any work, and subject to any mutually agreed upon changes, we will finalize the Work Plan and the accompanying project schedule.



The core methodology used by Citygate in the scope of its fire services master planning work will be that of the Standards of Coverage systems approach to fire department deployment as published by the CFAI. This is a systems-based approach using local risk and demographics to determine the level of protection best fitting the needs of the communities served.

### **B.2.1 Project Methodology**

Citygate will incorporate all eight elements of the CFAI Standards of Coverage process for the community risk assessment / Standards of Coverage (CRA/SOC) element of this study, as follows:

1. Existing Deployment – Citygate’s Project Team will understand and describe the history, formation, authority, and general description of the Department and distinct community it serves; the services provided; and its existing deployment model and performance measures.
2. Community Outcome Expectations – Citygate will review the Cities’ current expectations for fire, EMS, and special hazard responses and will quantify outcome expectations resulting from our stakeholder interviews, as well as common expectations in urban/suburban communities.
3. Community Risk Assessment – Citygate will conduct a comprehensive community risk assessment, to include a description of the values at risk to be protected, the hazards likely to impact the community served as they relate to services provided by the Department, the probability of occurrence and likely impact severity by hazard type, and an overall assessment of risk by hazard and planning zone.
4. Critical Task Study – Citygate will review the essential tasks that must be performed and the number of personnel required to deliver a stated outcome for an Effective Response Force (ERF).
5. Distribution Study – Using Esri’s ArcGIS software mapping tool, Citygate will evaluate the effectiveness of existing station locations to understand the existing deployment system performance and test proposed service measures by risk types in different zones for first-due, all-risk units.
6. Concentration Study – Citygate will also utilize Esri’s ArcGIS software mapping tool to evaluate the spacing of existing fire stations to provide an appropriate and timely ERF for larger or more complex emergencies.
7. Reliability and Historical Response Effectiveness Studies – Using recent response data and our StatsFD™ software tool, Citygate will evaluate historical system performance and the percentage of conformance to established response performance and recognized best-performance goals that the Department’s current deployment system delivers.



8. Overall Deployment Evaluation – Citygate’s Project Team will provide an overall evaluation of the Department’s existing deployment relative to conformance with current performance metrics and recommended best practices for the service area’s values at risk, including what is working well, where improvements are needed, and what new resources, if any, would be needed to implement the recommendations. Recommendations will consider the cost and the Cities’ ability to implement them. We will also provide updated recommended response performance goals as needed.

Citygate strongly encourages the Department to create an internal project team that will be a representative cross-section of key managers, line personnel, Department data analysts, and labor leadership to not only assist in growing Citygate’s understanding of the Department but also to be coached by Citygate in learning state-of-the-art deployment and risk assessment methods and tools.

### **B.3 PROJECT TEAM QUALIFICATIONS**

---

#### **B.3.1 Citygate Project Team**

The qualifications of the Project Team are critical, as it is the expertise and the capabilities of the consultants involved in the project that ultimately determine the outcome of the project. Citygate has carefully assembled the team members to provide the knowledge, depth, judgment, and sensitivity required to perform this study.

- ◆ Citygate consultants adhere to the Code of Ethics provided in **Appendix A**.
- ◆ A description of Citygate’s extensive qualifications, experience, and references can be found in **Appendix B**.
- ◆ Full resumes for each consultant are presented in **Appendix C**.

Primary members of our Project Team include the following experienced consultants.

#### **Chief Stewart Gary, MPA, Public Safety Principal, Project Director**



Chief Gary is the Public Safety Principal for Citygate Associates and is the retired Fire Chief of the Livermore-Pleasanton Fire Department in Alameda County, California. For 14 years, he was a lead instructor, program content developer, and consultant for the Standards of Coverage process. For many years he annually taught a 40-hour course on this systems approach for fire deployment at the California Fire Academy, and he teaches and consults across the United States and Canada on the Standards of Coverage process. Over the last 20 years, he has performed over 400 organizational and deployment studies on departments ranging from Minneapolis, Minnesota; San Diego, California; San Diego County;

the Sacramento Metropolitan Fire District; and Los Angeles County. He directed every fire services project described in **Appendix B**, including Citygate’s many projects in Minnesota.

**Chief Landon Stallings, Fire and EMS Specialist**



Chief Stallings, the former Operations Assistant Chief of the Fort Worth Fire Department, retired in 2021 after 35 years of service. During his career, he also served as a firefighter, Captain, Battalion Chief, Chief Training Officer, Fire Marshal, and Shift Commander. He has worked extensively in managing deployment, special operations, training initiatives and complex incidents. During his tenure as Fire Marshal, he worked closely with other City departments on large-scale special events, economic development, code adoption and process improvements. Chief Stallings also served as a union officer in his International Association of Firefighters Local 440, focusing on health and safety issues.

Chief Stallings holds a bachelor’s degree in Civil Engineering from the University of Texas at Arlington. He earned a Fire Service Chief Executive Officer certificate from the Texas Engineering and Extension Service. He continues to serve as a Task Force Leader on FEMA-sponsored Urban Search and Rescue Task Force 1, as well as on a FEMA strategic plan subcommittee for US&R. Chief Stallings has been deployed to many federal incidents in multiple states.

**Chief Samuel Mazza, CFC, CFO, EFO, Senior Fire Services Specialist**



Chief Mazza is a Senior Fire and Emergency Services Specialist with over 40 years of fire service experience. He is the retired Fire Chief of the City of Monterey, California, where he oversaw a successful consolidation of fire services with the City of Pacific Grove. Prior to his service with Monterey, Chief Mazza spent over 30 years with CAL FIRE in numerous assignments spanning state, county, and fire and special district services. He has extensive collaborative and command experience, including appointment as the Incident Commander on a statewide Incident Management Team, and he continues to serve as a member of the Monterey County Emergency Operations Center staff. Chief Mazza is also a California state Certified Fire Chief, CPSE Chief Fire Officer, Executive Fire Officer, and National Fire Academy instructor. Chief Mazza has led many deployment and master planning projects.

**David DeRoos, MPA, CMC, Citygate President**



Mr. DeRoos has 30 years of experience as a consultant to local government, preceded by five years as an assistant to the City Administrator. He earned his undergraduate degree in Political Science/Public Service (Phi Beta Kappa) from the University of California, Davis, and he holds a Master of Public Administration degree from the University of Southern California. Prior to becoming a Principal in Citygate in 1991, he was a Senior Manager in the local government consulting division of Ernst & Young.

**B.3.2 Sub-Consultants**

**Michael Fay (Animated Data), Statistical Specialist**



Mr. Fay has assisted Citygate with deployment studies for over 20 years. He has over 30 years' experience as a firefighter, EMS director, educator, consultant, and publisher. As President of Animated Data, Inc., he is the designer and publisher of StatsFD™, formerly NFIRS 5 Alive. Using standard NFIRS 5 datasets, StatsFD™ quickly performs diagnostic analyses of fire department operations.

*Mr. Fay will perform detailed statistical analysis of prior incident data, particularly response times, from fire dispatch CAD and fire NFIRS/EMS incident report systems.*

**BERK Consulting, Inc., Geo-Mapping Specialist**

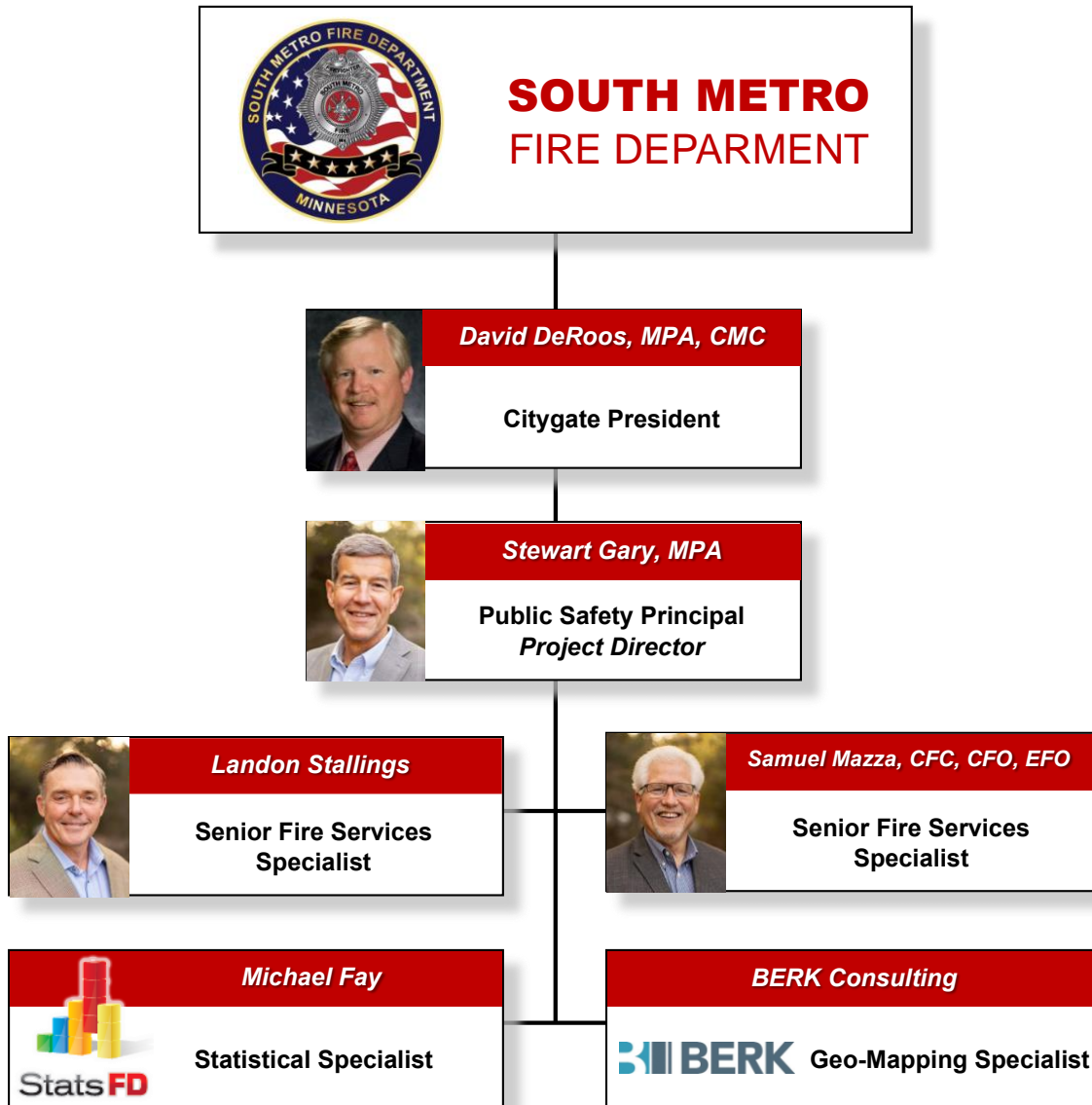


BERK Consulting, Inc. is a Seattle-based Citygate partner also passionate about helping public agencies address complex challenges and position themselves for success. BERK provides advanced data analytics and Geographic Information Systems (GIS) mapping support for Citygate.

*BERK Consulting will conduct the geo-mapping analysis for the fire station / crew deployment element of the study.*

### B.3.3 Project Team Organization Chart

The following Project Team organization chart shows the lines of authority in Citygate’s Project Team.



## SECTION C—SCOPE OF WORK

### C.1 DETAILED PROJECT WORK PLAN

The following is our detailed project Work Plan comprised of five tasks incorporating all the scope of work elements discussed in SMFD’s RFP. Key team members for each task within the Scope of Work are identified in Section E in a table showing the allocation of consultant hours per task.

#### **Task 1: Initiate and Manage the Project**

##### **1.1 Develop a Detailed Work Plan Schedule for the Project**

- ◆ Citygate will develop a detailed Work Plan schedule for the project. This will assist both the Citygate Project Team and Department staff to monitor project progress.

##### **1.2 Request and Review Department Data and Documentation**

- ◆ At the start of the project, Citygate will develop and submit a request for data/documentation relevant to this project, including the Community Development General Plan; growth forecasts; any appropriate prior studies; Department documentation, including (as available) dispatch and incident data, fleet inventory, staffing, facilities, and response policies; and other relevant information.
- ◆ Citygate will also review available hazard- and risk-related information, travel time performance measure(s), and historical calls-for-service data from Department data systems.
- ◆ Citygate will utilize Dropbox (an online file sharing service) to make it convenient for Department staff to provide requested data/documentation.
- ◆ After receiving the requested documentation, Citygate will review it prior to conducting the start-up meeting and stakeholder interviews in the following subtasks. Citygate has found that reviewing this information prior to interviews improves the effectiveness and value of the interviews since it results in more specific questions and more definitive information.

##### **1.3 Meet with Department Representatives to Initiate the Project**

- ◆ In collaboration with the Department, Citygate will review and finalize a detailed project Work Plan, the schedule, activities, deliverables, roles and responsibilities, and project benchmarks.

- ◆ A key to a successful consulting engagement is a mutual understanding of the project's scope and objectives. In Citygate's experience, this early effort to clearly define expectations, roles, and lines of communications results in a better focus on substantive issues as the engagement progresses.
- ◆ To better understand the issues at stake in this project, Citygate, as appropriate or as requested, will meet with:
  - Elected or appointed community officials, including mayors, members of City Councils, and City Administrators
  - Fire Chief
  - Fire Department officers and firefighters
  - Regional fire and EMS agencies
  - Community partner stakeholders as identified by the Cities/SMFD.

#### **1.4 Ongoing Project Management**

- ◆ Citygate will provide monthly written status reports, along with an invoice, which describe work performed in the prior month, work scheduled in the upcoming month, and any study issues or project and budget issues.
- ◆ In addition, if a serious issue is encountered at any point in the project, Citygate will immediately call and/or email the Department's Project Manager to work on an effective, timely resolution.

#### **Meetings and Deliverables**

There is one video conference meeting anticipated for this task to initiate the project, and several videoconference meetings for stakeholder meetings. Citygate will also deliver the final project schedule and data/documentation request in writing.

### **Task 2: Standards of Coverage Study and Organizational Review**

#### **Component A: General Summary of the Community and Constituents Served by the Department**

The Citygate team will review, understand, and describe the Department's community, to include:

- ◆ Service area general population and demographics.
- ◆ History, formation, and general description of the fire agency.

- ◆ Governance and lines of authority.
- ◆ Organizational design.
- ◆ Operating budget, funding, fees, taxation, and financial resources.
- ◆ Description of the current services and service delivery infrastructure.

**Component B: Analysis and Summary of the Services Provided by the Department**

The Citygate team will analyze and summarize the services provided by the Department. This will include:

- ◆ Review and evaluation of calls for service demographics from a historical and live traffic perspective.
- ◆ Review and evaluation of operational staffing levels and distribution of resources.
- ◆ Review and evaluation of administration and support staffing levels.
- ◆ Review of Department performance goals, objectives, and measures.

**Component C: Examination of the Effectiveness of the EMS Response**

- ◆ Evaluate the effectiveness and benefits of emergency services including services provided by SMFD and by its partners.

**Component D: Analysis and Summary of Community Risk**

Citygate will conduct a comprehensive analysis of community risks, including:

- ◆ Identification and description of appropriate geographic planning zones.
- ◆ Identification and description of values at risk to be protected within the Department's service area.
- ◆ Identification, description, and analysis of natural and human-caused fire and non-fire hazards with potential to adversely impact the service area relative to services provided by the Department.
- ◆ Determination of probability of occurrence for each identified hazard by planning zone.
- ◆ Determination of probable impact severity for each identified hazard by planning zone.
- ◆ Determination of overall risk by hazard for each planning zone.



## **Component E: Review of Historical Fire Service System Performance**

Citygate will use a software GIS mapping tool to study the effectiveness of existing station locations to understand the existing deployment system performance and test proposed service measures by risk types in different zones for first-due, all-risk units.

### ◆ *Distribution Analysis*

Citygate will review the effectiveness of existing station locations to evaluate the deployment system's performance by risk types in different zones for first-due, all-risk units.

### ◆ *Concentration Analysis*

Using prior incident statistics of coverage, Citygate will conduct an analysis of the Department's capability to achieve an Effective Response Force (ERF) within best practice response times to resolve more serious/complex emergencies.

### ◆ *Reliability Study*

Citygate will utilize StatsFD™ software to provide a comprehensive statistical analysis of:

- Current response workload of each staffed fire company, including crew unit-hour utilization.
- Concurrent service demand and operational impacts.
- Historical response performance components.
- Mutual and automatic aid provided and received.
- Review of actual or estimated failure rates of individual companies.
- Analysis of call concurrency and impact on effective response force assembly (resource drawdown).

### ◆ *Capacity Study*

Citygate's analysis will include a study of maximum emergency service capability of the Department resources inclusive of automatic- and mutual-aid resources.

### ◆ *Historical and Live Traffic Performance Summary*

Citygate's analysis will include actual fire service reflex time performance (response time) by individual components (call processing, turnout, travel time, etc.).



### **Component F: Performance Objectives and Measures**

Citygate’s assessment will provide the Department with fire and EMS response performance goals, including those for the first-due and ERF, specific to the nature and type of risks identified, from which it can adjust, if needed, the fire services deployment system, with a clear understanding of the costs involved with any recommended changes.

### **Component G: Overview of Compliance Methodology**

Citygate will work with the Department’s management team to develop a methodology that will allow the Department to continually measure future performance. This methodology shall include, but not necessarily be limited to:

- ◆ Records Management Systems (RMS) usage policies
- ◆ Assignment of oversight responsibilities
- ◆ Schedule of assessments
- ◆ Review requirements
- ◆ Department-adopted metrics.

### **Component H: Evaluation, Conclusions, and Recommendations to Policy Makers**

Citygate will develop and analyze various operational models for providing emergency services with the specific intent of identifying those options that can deliver the optimum levels of service identified in the previous task and the financial impacts of those recommendations. Recommendations shall be provided identifying the best long-range strategy for service delivery and the impact of initiating such a strategy.

Citygate will further develop one or more long-range options for resource deployment that will improve the Department’s level of service for the identified performance objectives and targets. This should include, but is not necessarily limited to, specific recommendations regarding:

- ◆ The feasibility of maintaining two fire stations or combining the current two stations into a single station within the response area using South Metro’s recently completed station needs assessment.
- ◆ Any relocation of existing facilities or a site for a single station.
  - Utilizing the SMFD Assessment Study completed by CNH Architects, Citygate will assess the Department’s current, two-station response model and its capacity to meet the Department’s long-term needs. Other response models will be addressed and analyzed.
- ◆ Selection and deployment of apparatus by type.

- ◆ Service delivery recommendations, including deployment of operational staffing based on a two station or single station response model.
- ◆ Evaluate and present in graphical and descriptive format for the deployment option(s):
  - Degree of benefit to be gained through its implementation
  - Extent to which it achieves established performance targets
  - Potential negative consequences.

Citygate’s overall deployment analysis summary will include:

- ◆ A description of the current deployment system.
- ◆ A summary assessment of the current deployment system’s ability to protect the assets at risk within the Department, including the number and location of fire stations, the quantity and types of apparatus, operational staffing levels, specialized technical capabilities, and first-due and ERF performance.
- ◆ Recommendations, as needed, of revised performance objectives by risk type, including measures and compliance methodologies in alignment with recognized industry best practices, community expectations, and current and prospective future Department resources.
  - The recommended performance goals will be consistent with recognized guidelines from the NFPA, the CFAI, and the ISO.
- ◆ Identification of areas that are underserved, inefficient, or over-covered.
- ◆ Recommendations as needed for enhancement or stabilization of staffing.
- ◆ Recommended deployment or operational changes as appropriate to enhance fire service and EMS delivery, including implementation strategies, recommended timing, and estimated costs.

### **Meetings and Deliverables**

Citygate anticipates the potential for multiple follow-up videoconference meetings with staff, as needed.

### **Task 3: Mid-Project Review**

#### **3.1 Prepare and Conduct a Preliminary Findings Briefing**

- ◆ Upon completion of Task 2, Citygate will conduct a videoconference briefing of the SOC, staffing, operations, and fire station findings for the Department. This briefing will also include a discussion of any anomalies in the data and the resolution of any remaining issues.
- ◆ Pursuant to input received from the Department, Citygate will make any data-driven changes and then refinements, if needed, will be incorporated into the Draft Report.

#### **Meetings and Deliverables**

One videoconference meeting is anticipated for this task to conduct the preliminary findings briefing.

Deliverables for this task will consist of the preliminary findings briefing document in PowerPoint format.

### **Task 4: Prepare and Deliver the Draft Report**

#### **4.1 Prepare Draft Report with Exhibits**

- ◆ The entire Citygate team will prepare a Draft Report, including appropriate statistical and geographic mapping exhibits. This Draft Report will include:
  - An Executive Summary describing the nature of the report, the methods of analysis, the primary findings, and critical recommendations.
  - Detailed narrative analysis of each report component structured in easy-to-read sections, accompanied by explanatory support to encourage understanding by both staff and civilian readers.
  - Clearly designated recommendations highlighted for easy reference.
  - Supportive charts, graphs, and diagrams, where appropriate.
  - Supportive maps, utilizing GIS analysis, as necessary.
  - Appendices, exhibits, and attachments, as necessary.

- ◆ Upon completion of the Draft Report, an electronic version in Microsoft Word will be sent to the Department’s project representative for comments using the “track changes” and “insert comments” tools in Word.

#### **4.2 Review Draft Report with Department**

- ◆ Citygate’s normal practice is to review the Draft Report with management personnel to ensure that the factual basis for the recommendations is correct and to allow time for a thorough review. In addition, Citygate takes time to discuss any areas that require further clarification or amplification. It is during this time that understandings beyond the written text can be communicated.

### **Meetings and Deliverables**

Citygate will review the Draft Report with the Department via videoconference.

Deliverables for this task will include the complete Draft Report, including appropriate statistical, geographic mapping, and other exhibits as needed.

## **Task 5: Prepare and Deliver the Final Report**

### **5.1 Prepare and Deliver the Final Report**

- ◆ The process of Final Report preparation is an important one. Implicit in this process is the need for a sound understanding of how the review was conducted, what issues were identified, why the recommendations were made, and how implementation should be accomplished.
- ◆ Based on results of the review process in Tasks 3 and 4, Citygate will prepare and submit an Executive Summary and comprehensive Final Report, including appropriate statistical, mapping, and other exhibits as needed.

The final work product will include:

- ◆ A summary of the approach and analyses conducted.
- ◆ A summary of the Department’s current deployment model and response performance, including any opportunities for improvement.
- ◆ Analysis of service delivery expectations, including labor, management, elected officials, and community expectations for delivery of fire service, EMS, and special hazard services.
- ◆ An analysis of the values to be protected within the service area, along with identification and evaluation of potential hazards and overall risk.

- ◆ An analysis of the efficiency of the current deployment scheme of firefighting resources within the Department's service area.
- ◆ An analysis of the Department's ability to meet its fire and EMS first responder deployment needs and expectations.
- ◆ Recommendations for deployment of existing resources, including probable growth, within the service area to optimize service delivery.
- ◆ Recommendations for deployment of new resources, changes to fire stations, or changes to staffing, if any, to meet current and future service delivery needs.
- ◆ Recommendations regarding staffing structure to meet the Cities' needs.
- ◆ Provision of supporting data and rationale for all recommendations.
- ◆ Provision of supporting statistics and other visual data to fully illustrate the current situation and recommendations.

## **5.2 Final Report Presentation**

Citygate will present key elements of the Final Report using Microsoft PowerPoint to an audience as determined by the Department's project representative. The presentation shall include the following:

- ◆ A summary of the nature of the report, the methods of analysis, the primary findings, and critical recommendations.
- ◆ Supportive audio-visual presentation.
- ◆ Review and explanation of primary supportive charts, graphs, diagrams, and maps, where appropriate.
- ◆ Opportunity for questions and answers, as needed.
- ◆ All presentation materials, files, graphics, and written materials will be provided to the Department at the conclusion of the presentation(s).

## **Meetings and Deliverables**

There will be one videoconference presentation (or optional on-site meeting) for this task to present key elements of the Final Report.

Deliverables for this task include the comprehensive Final Report, including statistical and mapping exhibits, and a Microsoft PowerPoint presentation of key elements of the Final Report to an audience as determined by the Department's project representative.

**C.2 STUDY COMPONENTS WITH WHICH THE DEPARTMENT MUST ASSIST**

---

The Department staff have the best capability to collect much of the required data that can assist the Citygate study. Therefore, Citygate asks the Department to assist with:

- ◆ Providing data and documents describing the organization, services, budgets, expenses and performance measures, and other information as requested by Citygate, as available.
- ◆ Identifying a single point of contact for this project.
- ◆ Creating a Planning Assessment Team, to include a representative cross-section of key Department managers, operational staff, data analysts, and other stakeholders as identified.
- ◆ Scheduling assistance with personnel representing the Cities and Department.

## SECTION D—PROJECT SCHEDULE

### D.1 PROPOSED PROJECT SCHEDULE

Citygate is prepared to initiate this review upon execution of a contract for services. Based on our experience with similar studies, we expect this engagement to take approximately six months to complete. Tasks, milestones, and deliverables are indicated in the following project schedule.

#### Proposed Project Schedule

Task	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
1 Initiate and Manage Project	■	■	■	■	■	■
2 SOC Study and Org. Review	■	■	■	■	■	■
3 Mid-Project Briefing				■		
4 Draft Report Review				■	■	
5 Deliver the Final Report					■	■

■ Issue Document Request	■ Project Start-Up Meeting	■ Mid-Project Briefing
■ Draft Report Review	■ Final Report Delivery/Presentation	

### D.2 PROJECT MEETINGS

The following is the proposed schedule of meetings to explain/present the project’s findings and recommendations:

- ◆ Task 1 – There is one video conference meeting anticipated for this task to initiate the project, and several videoconference meetings for stakeholder meetings.
- ◆ Task 2 – Citygate anticipates the potential for follow-up videoconference meetings with staff, as needed.
- ◆ Task 3 – One videoconference meeting is anticipated for this task to conduct the preliminary findings briefing.
- ◆ Task 4 – Citygate will review the Draft Report with the Department via videoconference.
- ◆ Task 5 – There will be a video conference presentation or an optional on-site meeting for this task to present key elements of the Final Report.

## SECTION E—TIME/COST ESTIMATE

### E.1 PROPOSED COST ESTIMATE

Our charges are based on *actual time* spent by our consultants at their established billing rates, plus reimbursable expenses incurred in conjunction with travel, printing, clerical, and support services related to the engagement. Citygate will undertake this study for a “not-to-exceed” total cost based on our Work Plan and Scope of Work, as shown in the following table.

#### E.1.1 Core Project Costs

Cost Component	Project Team Consulting Fees	Administration (7.5% of Hourly Fees)	Reimbursable Expenses	GIS Data Cost	Total
Core Project	\$53,910	\$4,044	\$0	\$2,000	<b>\$59,954</b>
Optional On-Site Final Briefing	\$4,160	\$312	\$1,890	\$0	\$6,362
<b>Total Cost Including Option</b>	<b>\$58,070</b>	<b>\$4,356</b>	<b>\$1,890</b>	<b>\$2,000</b>	<b>\$66,316</b>

This cost proposal reflects our best effort to be responsive to SMFD’s needs for this study at a reasonable cost. If our proposed scope of work or costs are not in alignment with SMFD needs or expectations, we are open to discussing modification of our proposed scope of work and associated costs.

#### E.1.2 Additional Project Option

The following project option can be scoped and budgeted if desired by SMFD.

##### *Citygate’s AudMod™ (Audio Module)*

Citygate’s *AudMod™* option offers a further way to maximize retention and resulting implementation efforts related to Citygate’s Final Report. We offer a fully produced audio “podcast”-style component that is specifically tailored to your agency and engagement, summarizing key points and recommendations from Citygate’s report with added narrative context. The result is an easily accessible audio file that can be distributed to internal and external stakeholders and listened to while driving, exercising, etc.—providing stakeholders a means to absorb the content of Citygate’s findings and recommendations conveniently from their phones, tablets, or computers. Increasing the permeation of the report you have invested in will increase success for your agency. *If desired*, Citygate can discuss a budget for this specific option with SMFD.



**South Metro Fire Department, West St. Paul / South St. Paul, MN**

Proposal to Perform a Standards of Coverage Study and Organizational Review for the Fire Department

This price quote is effective for three months and includes one (1) Draft Report review cycle as described in Task 4 of our Project Work Plan to be completed by Citygate and SMFD within 30 calendar days of delivery of the Draft Report. Additional draft cycles or processing delays requested by SMFD would be billed in addition to the contracted amount at our time and materials rates. The Draft Report will be considered final if there are no suggested changes within thirty (30) days of the delivery of the Draft Report.

**E.2 BREAKDOWN OF HOURS BY ACTIVITY**

The following table shows a breakdown of the number of hours by activity in the scope of Citygate’s proposed Work Plan.

<b>Cost Component</b>	<b>Project Team Consulting Fees</b>	<b>Administration (7.5% of Hourly Fees)</b>	<b>Reimbursable Expenses</b>	<b>GIS Data Cost</b>	<b>Total</b>
Task 1: Initiate and Manage the Project	\$5,425	\$407	\$0	\$0	\$5,832
Task 2: SOC Study and Organizational Review	\$30,970	\$2,323	\$0	\$2,000	\$35,293
Task 3: Mid-Project Review	\$3,020	\$227	\$0	\$0	\$3,247
Task 4: Prepare and Deliver the Draft Report	\$9,830	\$737	\$0	\$0	\$10,567
Task 5: Prepare and Deliver the Final Report	\$4,665	\$350	\$0	\$0	\$5,015
<b>Subtotal</b>	<b>\$53,910</b>	<b>\$4,044</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$59,954</b>
<b>Optional</b> On-Site Final Presentation	\$4,160	\$312	\$1,890	\$0	\$6,362
<b>Total Cost Including Option</b>	<b>\$58,070</b>	<b>\$4,356</b>	<b>\$1,890</b>	<b>\$2,000</b>	<b>\$66,316</b>

**E.3 HOURLY RATES AND PROJECT HOURS**

**Hourly Rates with Anticipated Hours per Task**

Task	David DeRoos	Stewart Gary	Samuel Mazza	Landon Stallings	Michael Fay	BERK Consulting	Report Project Administration	Administrative Support	Total Hours
<b>Hourly Rate</b>	<b>\$260</b>	<b>\$260</b>	<b>\$250</b>	<b>\$195</b>	<b>\$195</b>	<b>\$215</b>	<b>\$140</b>	<b>\$100</b>	<b>--</b>
1. Initiate and Manage the Project	6	5	0	7	0	0	0	12	30
2. Standards of Coverage Study	2	21	8	36	30	40	8	4	149
3. Mid-Project Briefing	2	4	0	4	0	0	2	4	16
4. Prepare and Review the Draft Report	2	10	0	18	0	0	20	4	54
5. Prepare and Deliver the Final Report	2	5	0	5	0	0	10.5	4	26.5
<b>Total Hours</b>	<b>14</b>	<b>45</b>	<b>8</b>	<b>70</b>	<b>30</b>	<b>40</b>	<b>40.5</b>	<b>28</b>	<b>275.5</b>
<b>Consulting Fees of Project Team</b>	<b>\$3,640</b>	<b>\$11,700</b>	<b>\$2,000</b>	<b>\$13,650</b>	<b>\$5,850</b>	<b>\$8,600</b>	<b>\$5,670</b>	<b>\$2,800</b>	<b>\$53,910</b>

**E.4 BILLING SCHEDULE**

Citygate will invoice monthly for time, reimbursable expenses incurred at actual costs (travel), plus a five percent (7.5%) administration charge in lieu of individual charges for copies, phone, etc. Our invoices are payable within thirty (30) days. Citygate’s billing terms are net thirty (30) days plus two percent (2%) for day thirty-one (31) and two percent (2%) per month thereafter. Our practice is to send both our monthly status report and invoice electronically. If Citygate is selected for this project, we will request the email for the appropriate recipients of the electronic documents. Hard copies of these documents will be provided only upon request. We prefer to receive payment through ACH Transfer, if available.

We request that ten percent (10%) of the project cost be advanced at the execution of the contract, to be used to offset our start-up costs. This advance would be credited to our last invoice.

---

**APPENDIX A**

**CODE OF ETHICS**

---

## CODE OF ETHICS

### ***CLIENTS***

1. We will serve our clients with integrity, competence, and objectivity.
2. We will keep client information and records of client engagements confidential and will use proprietary client information only with the client's permission.
3. We will not take advantage of confidential client information for ourselves or our firms.
4. We will not allow conflicts of interest which provide a competitive advantage to one client through our use of confidential information from another client who is a direct competitor without that competitor's permission.

### ***ENGAGEMENTS***

5. We will accept only engagements for which we are qualified by our experience and competence.
6. We will assign staff to client engagements in accord with their experience, knowledge, and expertise.
7. We will immediately acknowledge any influences on our objectivity to our clients and will offer to withdraw from a consulting engagement when our objectivity or integrity may be impaired.

### ***FEES***

8. We will agree independently and in advance on the basis for our fees and expenses and will charge fees and expenses that are reasonable, legitimate, and commensurate with the services we deliver and the responsibility we accept.
9. We will disclose to our clients in advance any fees or commissions that we will receive for equipment, supplies or services we recommend to our clients.

### ***PROFESSION***

10. We will respect the intellectual property rights of our clients, other consulting firms, and sole practitioners and will not use proprietary information or methodologies without permission.
11. We will not advertise our services in a deceptive manner and will not misrepresent the consulting profession, consulting firms, or sole practitioners.
12. We will report violations of this Code of Ethics.

The Council of Consulting Organizations, Inc. Board of Directors approved this Code of Ethics on January 8, 1991. The Institute of Management Consultants (IMC) is a division of the Council of Consulting Organizations, Inc.

---

**APPENDIX B**

**CITYGATE EXPERIENCE AND  
QUALIFICATIONS**

---

## **OVERALL EXPERIENCE**

---

### **Firm Profile**

Citygate was established on January 1, 1990. Our Public Safety practice conducts deployment and station location analyses, master and strategic plans, risk assessment studies, consolidation feasibility analyses, organizational studies, performance audits, staffing studies, and GIS for local government agencies throughout the United States.



Citygate also provides services in general management consulting, community development, strategic planning, financial analysis, organizational development, animal care and control, leadership development, and character-based human capital solutions.

Citygate predominantly hires consultants who have more than 25 years of executive public sector experience, hold a master- or doctoral-level degree, and are regarded as leaders in their respective fields. The firm currently employs more than 30 full- and part-time consultants with expertise across the full array of local government functions, particularly fire and emergency services. This is what sets the Citygate team apart. As current and recent practicing professionals in fire services and public administration, the SMFD is, in effect, getting the experience of an external seasoned department head team, not the opinions of junior staff members or consultants who have spent little time on the front lines managing in local government.

### **Related Experience Summary**

Over the last 20 years, Chief Stewart Gary and his team of specialists have performed well over 400 fire service studies, which have covered over 27 million residents—nearly five times the population of Minnesota.

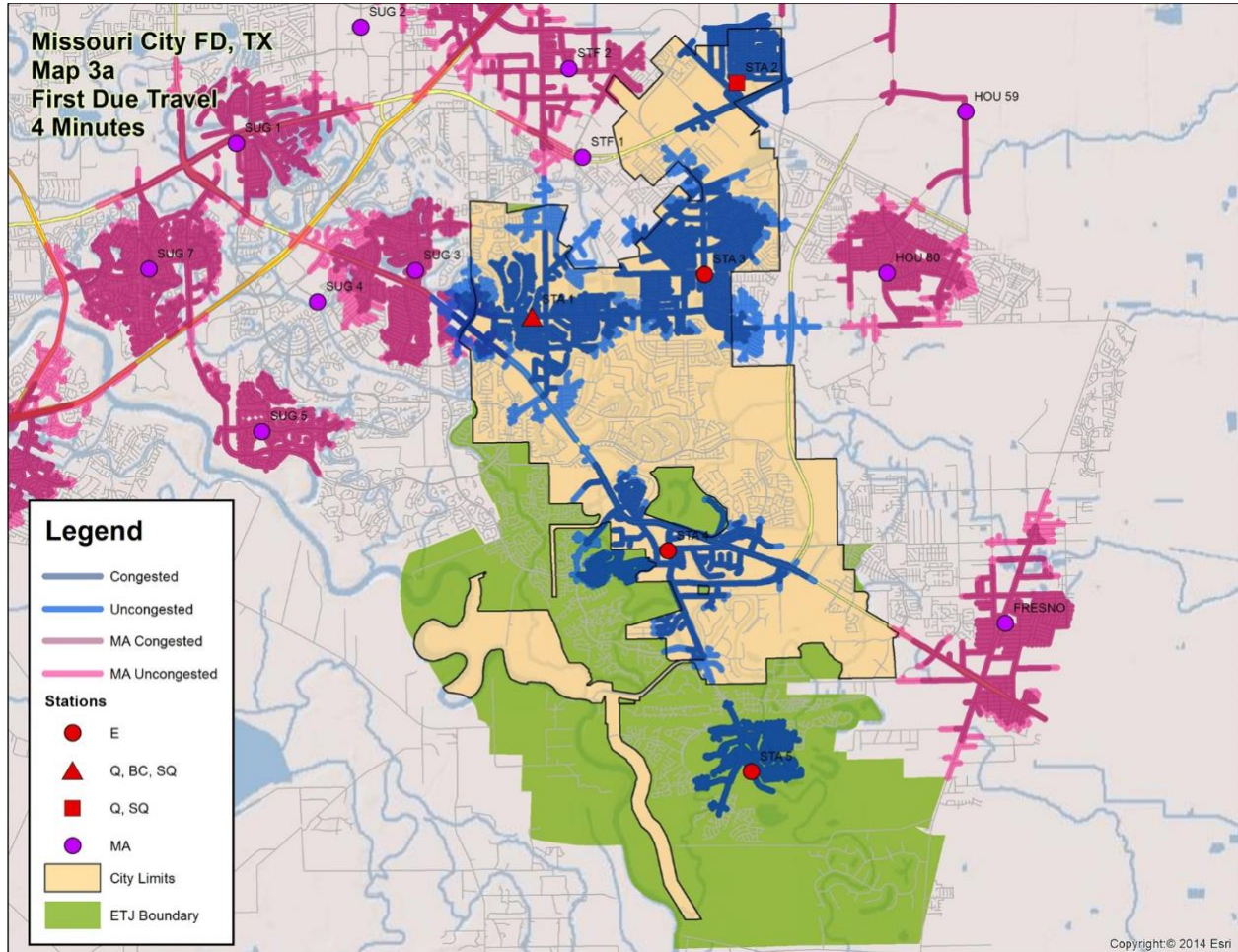
Chief Gary has led several successful studies in Minnesota, beginning with a deployment review for the City of Minneapolis. Since then, Citygate has completed fire services evaluations in cities such as Eagan, Bloomington, Woodbury, Lakeville, and Inver Grove Heights, all of which were well received. We are currently performing fire services studies for Hastings and Minnetonka.

### **Distinguishing Services**

Citygate's reports are distinguished as the most in-depth, easy-to-use operational tools in the marketplace. Citygate remains on the leading edge of analytic tools as the SOC thought-process leader and is the first consultancy in the nation to utilize traffic congestion data from which to model fire apparatus travel times impacted by rush hour. This is the same data used to display

traffic congestion on mobile devices by coloring road networks green, orange, and red. We have successfully used this tool in many cities across the country, including in Minnesota.

**Sample – Congested versus Non-Congested Travel in Missouri City**



If units are over utilized, they are increasingly subject to reduced response availability. Citygate always provides detailed information regarding the utilization of each unit by hour of the day, as shown in the following sample table.

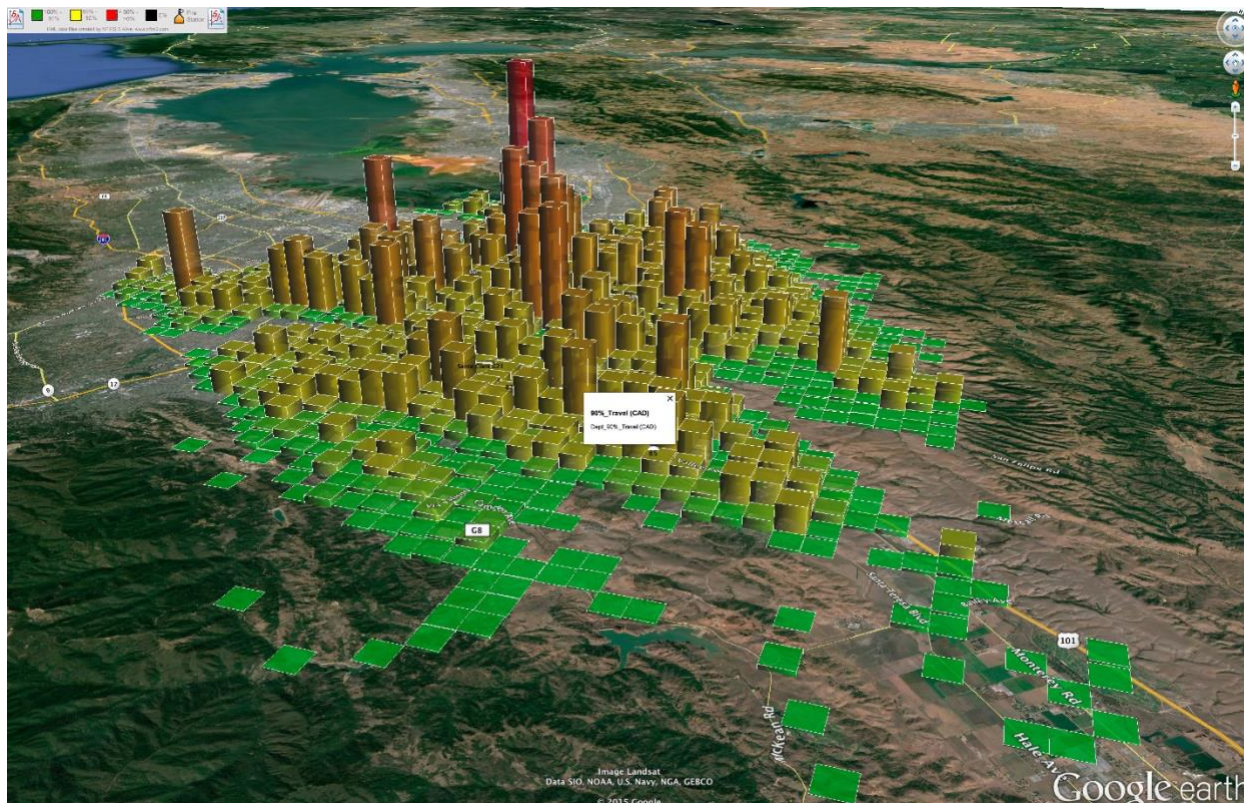
**Sample – City of Pearland Fire Station Unit-Hour Utilization**

Hour	Station 5	Station 4	Station 1	Station 3	Station 2
00:00	13.71%	13.90%	17.84%	7.09%	0.84%
01:00	12.32%	13.02%	12.43%	9.13%	0.47%
02:00	9.89%	9.23%	8.49%	7.01%	0.56%
03:00	9.98%	11.59%	8.33%	7.48%	1.06%
04:00	8.85%	12.90%	5.58%	7.50%	0.43%
05:00	9.91%	12.01%	10.00%	7.53%	0.43%
06:00	20.55%	15.20%	14.47%	12.38%	0.49%
07:00	14.86%	16.12%	17.34%	16.10%	1.79%
08:00	21.45%	21.49%	20.62%	16.85%	2.90%
09:00	27.56%	25.48%	22.94%	21.16%	1.62%
10:00	36.64%	27.44%	21.40%	18.60%	3.37%
11:00	35.42%	30.71%	22.79%	26.55%	1.10%
12:00	28.44%	28.25%	26.94%	22.82%	2.02%
13:00	34.40%	28.30%	24.12%	21.42%	3.36%
14:00	32.64%	31.16%	24.15%	21.11%	4.50%
15:00	33.84%	21.48%	21.46%	19.22%	3.63%
16:00	29.60%	25.93%	23.95%	23.19%	2.04%
17:00	32.39%	23.49%	29.00%	25.04%	4.33%
18:00	27.35%	26.14%	22.07%	25.15%	4.86%
19:00	29.04%	24.85%	20.16%	21.21%	2.46%
20:00	25.77%	22.64%	23.77%	18.96%	2.67%
21:00	24.37%	17.62%	17.53%	16.08%	2.94%
22:00	16.94%	14.96%	13.58%	20.99%	2.48%
23:00	24.41%	16.94%	14.26%	11.64%	1.39%
<b>Overall</b>	<b>23.35%</b>	<b>20.45%</b>	<b>18.47%</b>	<b>16.84%</b>	<b>2.15%</b>
<b>Runs</b>	<b>2,940</b>	<b>2,509</b>	<b>2,123</b>	<b>1,928</b>	<b>245</b>

Local policy choices regarding effective public safety are often difficult. When the agency partners with Citygate, officials and residents of the Cities will clearly see and understand the deployment information upon which policy must be based.



## Sample – San Jose Fire Department Response Time by Volume



### **REFERENCES**

In addition to the following, Citygate has many more excellent references SMFD may contact. We would be pleased to provide additional reference information upon request.

#### **City of Bloomington, MN – Fire Department Service Evaluation**

Citygate conducted a Standards of Coverage assessment for the Bloomington Fire Department, including an analysis of the services provided by the Department, an examination of the effectiveness of inter-jurisdictional response, an assessment of the community risks, a review of historical fire service system performance, and the provision of fire and EMS response performance goals.

*Contact: Ulie Seal, Fire Chief*

*Email: [useal@bloomingtonmn.gov](mailto:useal@bloomingtonmn.gov)*

*Phone: (952) 563-4811*

*Address: 10 West 95th Street, Bloomington, MN 55420*

---

**City of Woodbury, MN – Public Safety Staffing Study**

Citygate conducted a public safety staffing study for the City of Woodbury, Minnesota, including a fire services Standards of Coverage and headquarters assessment and a police, fire, and emergency medical services integrated analysis overview.

*Contact: Lee Vague, Public Safety Director/Police Chief*

*Email: [lee.vague@woodburymn.gov](mailto:lee.vague@woodburymn.gov)*

*Phone: (651) 714-3600*

*Address: 2100 Radio Drive, Woodbury, MN 55125*

**City of Eagan, MN – Staffing, Emergency Medical Services, and Response Times Study**

Citygate completed a staffing, emergency medical services, and response times study for the City of Eagan, Minnesota. The City desired a performance review of the delivery of all Fire Department services, analysis of staffing and response times delivered by the existing combination paid career/volunteer service model, development of a roadmap for a future staffing model, emergency medical services response options for the community, and an analysis of response times compared to relevant standards, similar departments, or both. Eagan was faced with the reality of decreased availability and retention of paid-on-call firefighters. This reality is the result of changes in America that cannot be avoided. Our recommendations helped the City identify a path forward to sustainable and reliable fire protection. Citygate's Final Report was enthusiastically received by Fire Department and City personnel.

*Contact: Mike Scott, Former Fire Chief (Retired)*

*Email: Private contact information available upon request*

*Phone: Private contact information available upon request*

*Address: 1001 Station Trail, Eagan, MN 55123*

---

***FURTHER QUALIFICATIONS***

The following are just a few examples of Citygate's experience in providing community risk assessments; Standards of Coverage analyses; fire services staffing, operations, and facility analyses; and master plans for public agencies, demonstrating Citygate's stellar background experience to perform these services. Citygate strongly encourages SMFD to contact these agencies to see why agencies continue to call on Citygate for their fire and emergency services consulting needs!

**City of Minnetonka, MN – Fire Department Operational and Physical Asset Study**

Citygate is currently conducting a fire department operational and physical asset study for the City of Minnetonka, Minnesota. This study will entail a thorough review and analysis of services, staffing, apparatus, and facility options for the Department, including a comprehensive Standards of Coverage document analyzing resource deployment to determine whether the Department is

---

properly deployed to meet its community’s risks and expectations. This assessment will also include a staffing plan to meet the needs identified in the SOC analysis, a long-term apparatus plan, and a review of fire station locations and recommendations. The staffing analysis will identify strengths and weaknesses, if any, of the current staffing plan.

**City of Eagan, MN – Staffing, Emergency Medical Services, and Response Times Study**

Citygate completed a staffing, emergency medical services, and response times study for the City of Eagan, Minnesota. The City desired a performance review of the delivery of all Fire Department services, analysis of staffing and response times delivered by the existing combination paid career/volunteer service model, development of a roadmap for a future staffing model, emergency medical services response options for the community, and an analysis of response times compared to relevant standards, similar departments, or both. Eagan was faced with the reality of decreased availability and retention of paid-on-call firefighters. This reality is the result of changes in America that cannot be avoided. Our recommendations helped the City identify a path forward to sustainable and reliable fire protection. Citygate’s Final Report was enthusiastically received by Fire Department and City personnel.

**City of Woodbury, MN – Public Safety Staffing Study**

Citygate conducted a public safety staffing study for the City of Woodbury, Minnesota, including a fire services Standards of Coverage and headquarters assessment and a police, fire, and emergency medical services integrated analysis overview.

*“We looked at a lot of firms and we picked Citygate because we knew they wouldn’t tell us just what we wanted to hear but what we needed to hear.”*

**—Lee Vague, Public Safety Director & Police Chief, Woodbury, MN**

**City of Bloomington, MN – Fire Department Service Evaluation**

Citygate conducted a Standards of Coverage assessment for the Bloomington Fire Department, including an analysis of the services provided by the Department, an examination of the effectiveness of inter-jurisdictional response, an assessment of the community risks, a review of historical fire service system performance, and the provision of fire and EMS response performance goals.

**City of Pearland, TX – Standards of Coverage and Staffing Utilization Study**

Citygate completed a Standards of Coverage and staffing utilization study for the City of Pearland, Texas. The study was conducted to help determine how to best staff and equip the Department to meet its mission in light of rapid and anticipated continued growth. The City desired a performance review of the delivery of all Fire Department services, as well as recommendations to ensure service delivery meets best practices. The Final Report was received by the City Council with great

---

support and positivity, as the Council unanimously voted in favor of implementing all Citygate's recommendations.

**City of Hastings, MN – Fire Department Services Evaluation**

Citygate is currently performing a fire department services evaluation for the City of Hastings, Minnesota, Fire Department. This assessment will establish recommended minimum requirements relative to the organization and deployment of fire suppression operations, emergency medical operations, and special operations for the Department to consider and will create a template for future analysis and long-term financial planning.

**City of Inver Grove Heights, MN – Fire Department Services Evaluation**

Citygate recently completed a fire department services evaluation for the City of Inver Grove Heights, Minnesota. The core methodology used by Citygate for this deployment analysis work is that of the Standards of Coverage systems approach to fire department deployment. This includes a community risk assessment and analyses of distribution, concentration, and reliability and historical response effectiveness.

**City of Lakeville, MN – Fire Department Service Evaluation**

Citygate recently completed a fire department services evaluation for the City of Lakeville, Minnesota. This evaluation is scheduled to take place across two phases. The first phase will utilize the Standards of Coverage assessment process to establish recommended minimum requirements relative to the organization and deployment of fire suppression operations, emergency medical operations, and special operations for consideration by the Department, as well as create a template for future analysis. The second phase will include a comprehensive performance analysis with the identification of capacity levels and constraints of Department staffing services based on the data analysis resulting from the first phase.

**City of Minneapolis, MN – Fire Station Location and Staffing Study**

In 2004, Citygate conducted a review of the arrangement for fire protection services within the City of Minneapolis, Minnesota, including a review of existing City Fire Department performance expectations for Citywide fire station, staffing, and apparatus needs. This project included assistance with the purchase and implementation of the FireView™ deployment analysis software program, with coaching and advising Fire Department staff in deployment analysis.

The culmination of the study effort was a written report with statistical and map-based exhibits justifying fire services deployment based on the risks and community expectations in Minneapolis.

**City of Eagan, MN – Fire Services Merger between the Cities of Burnsville and Eagan**

Citygate assisted with the research of creating a fire district to serve the Cities of Eagan and Burnsville, Minnesota. This entailed an initial peer review of the Cities' study in support of their grant application to the state. Once funding permits, Citygate will coach and assist staff with the



---

issues to be researched, how to build cost and cost-share models, co-draft briefing materials, and co-present briefings regarding the completed feasibility assessment.

**City of Surprise, AZ – Public Safety Master Plan**

Citygate assisted the City of Surprise by developing a comprehensive Public Safety Master Plan that will enable the Police and Fire-Medical Departments to complete their organizational and programmatic goals while falling in line with the City of Surprise General Plan 2035 and City Council Strategic Plan. We developed an organizational strategy that serves as a blueprint for 15-year goals for public safety, but also details specific three-year implementation steps. To accomplish these objectives, Citygate comprehensively assessed all facets of the public safety operations, including mission, goals, policies, practices, deployment, facilities, equipment, programming, organizational structure, and staffing levels.

**City of Rio Rancho, NM – Fire and Rescue Operations Staffing Study**

This study included a review of the organizational structure, a gap analysis, a review of shift structure impacts, and a review of alternative service delivery methods. To achieve the necessary informational certainty to make staffing decisions, a rigorous data analysis was a chief component of this study. After completing the analysis, Citygate recommended an adaptive deployment model alternative staffing for ambulance response by the City. This report then formed the basis for staffing and deployment decisions affecting the Fire Department going forward. The report was well received by the City Council, City staff, and fire labor. Since the report, the major recommendation of the report has been budgeted and implemented by the City.

**Chino Valley Independent Fire District, CA – Standards of Coverage Assessment and Master Plan Update**

Citygate conducted a Standards of Coverage assessment and Master Plan update for the Chino Valley Independent Fire District in San Bernardino County, California. This project included a comprehensive community risk assessment, Standards of Coverage analysis, fiscal and staffing analysis, and future needs assessment.

**City of Redlands, CA – Fire Department Assessment and Deployment Study**

Citygate completed a deployment study and assessment of the City of Redlands Fire Department. This study entailed a review of organizational conditions, an analysis of future service demands and service delivery options, and development of a strategic plan to guide the Department over the next five years.

---

**City of Santa Monica, CA – Fire Department Community Risk Assessment / Standards of Coverage Analysis**

Citygate completed a comprehensive community risk assessment and Standards of Coverage analysis for the City of Santa Monica Fire Department to ensure quality improvement and the highest level of service through accreditation, credentialing, and education.

**Snohomish County Fire District 1, WA – Standards of Coverage Study**

Citygate completed a Standards of Coverage study for the Snohomish County Fire District 1, with a performance review of the delivery of all fire department emergency response services and a review of the provision of options or alternatives for those items needed to meet best practices. Citygate provided guidance for any identified siting/relocation of fire station locations to provide long-range service delivery; an evaluation of mutual/automatic aid agreements and their effectiveness; and an analysis of alternative deployment plans to fit the District's needs.

**City of San Diego, CA – Standards of Coverage Update Analysis**

Citygate completed a Standards of Coverage update analysis based on our 2010 study for the San Diego Fire-Rescue Department, including a comprehensive assessment of the Department's deployment fact-pattern in light of changes over the prior six years.

**City of San Diego, CA – Standards of Coverage Study**

Citygate conducted a fire service Standards of Coverage deployment study for the San Diego Fire-Rescue Department, which serves a population over 1.25 million. The study broke new ground by determining the appropriate number of additional fire stations critically needed and then recommended Fast Response Squads staffed by two firefighters/paramedics for adaptive peak-hour deployment. The study independently reviewed in depth the existing fire and emergency medical risks to be protected and the current and desirable response system to meet these needs and recommended a best-fit solution to most effectively leverage the existing situation while allowing the development of an even stronger regional response system to benefit everyone.

**Kings County, CA – Standards of Coverage and Staffing Study**

Citygate conducted a Standards of Coverage and staffing study, intended by the County as a foundation for future planning and resource allocation. Citygate reviewed projected growth, service delivery system alternatives, resources, deployment, operations, values at risk, and operational support systems.

---

**San Diego County Office of Emergency Services, CA – *Countywide Deployment Study for Regional Fire, Rescue, and Emergency Medical Services (57 Total Fire Agencies)***

*“We work with consultants, obviously, all the time, but the work that Citygate did on this report is some of the best I’ve seen in my tenure here.”*

**—Walter Ekard, former Chief Administrative Officer San Diego County**

Citygate completed a project to implement a phased process designed to establish a blueprint for improving the County of San Diego’s regional fire protection and emergency medical system. The study assessed levels of service, identified future needs, provided options for a regional governance structure, and developed cost-feasible proposals to improve the region’s ability to respond to natural or manmade disaster, including wildfires, earthquakes, terrorism, and other multiple-hazard events; bolster day-to-day operations for local agencies; and enhance the delivery of fire and emergency medical services in the County.

The study exceeded the County’s expectations and was very well received by the elected officials and stakeholders in May 2010. The County has since retained Citygate to provide ad hoc assistance with implementation of the study’s recommendations. More information on this study, including links to watch the final presentation, listen to a related radio interview with Stewart Gary, view study documents, and read local news articles is available at the following link:

[http://www.citygateassociates.com/Fire\\_San\\_Diego\\_County\\_Study.html](http://www.citygateassociates.com/Fire_San_Diego_County_Study.html).

## **Citygate Client Summary**

In addition to the projects cited previously, Citygate presents a list of additional fire services clients.

### **Fire Standards of Coverage / Deployment Studies**

- ◆ City of Alameda, CA
- ◆ Alameda County, CA
- ◆ Alameda County Fire Department, CA
- ◆ City of Bakersfield, CA
- ◆ City of Berkeley, CA
- ◆ City of Bloomington, MN
- ◆ City of Brea, CA
- ◆ City of Brentwood, CA
- ◆ City of Calexico, CA
- ◆ City of Carlsbad, CA
- ◆ Carpinteria-Summerland FPD, CA
- ◆ Central FPD of Santa Cruz County, CA
- ◆ Chino Valley Fire District, CA
- ◆ City of Cleveland, OH
- ◆ Coastside FPD, CA
- ◆ City of Costa Mesa, CA
- ◆ City of Ogden, UT
- ◆ City of Orange, CA
- ◆ Orange County Fire Authority, CA
- ◆ City of Orem, UT
- ◆ City of Palm Springs, CA
- ◆ City of Pasadena, CA
- ◆ City of Pearland, TX
- ◆ City of Portland, OR
- ◆ City of Redlands, CA
- ◆ City of Roseville, CA
- ◆ Ross Valley Fire Department, CA
- ◆ City of Sacramento, CA
- ◆ Sacramento Metropolitan Fire District, CA
- ◆ City of San Bernardino, CA
- ◆ City of San Diego, CA
- ◆ City of San Jose, CA

- ◆ Cosumnes CSD, CA
- ◆ City of Eagan, MN
- ◆ East Contra Costa County FPD, CA
- ◆ El Dorado Hills Fire District, CA
- ◆ City of Emeryville, CA
- ◆ City of Enid, OK
- ◆ City of Eureka, CA
- ◆ City of Fairfield, CA
- ◆ City of Folsom, CA
- ◆ City of Fremont, CA
- ◆ City of Georgetown, TX
- ◆ City of Hastings, MN
- ◆ City of Huntington Beach, CA
- ◆ City of Inver Grove Heights, MN
- ◆ Kings County, CA
- ◆ Lakeside FPD, CA
- ◆ City of Lakeville, MN
- ◆ City of Los Angeles, CA
- ◆ Los Angeles County EMS, CA
- ◆ City of Manhattan Beach, CA
- ◆ Marin County, CA
- ◆ Menlo Park FPD, CA
- ◆ City of Merced, CA
- ◆ City of Milpitas, CA
- ◆ City of Minneapolis, MN
- ◆ Missouri City, TX
- ◆ Montecito FPD, CA
- ◆ City of Monterey, CA
- ◆ City of Monterey Park, CA
- ◆ City of Morgan Hill and Partners, CA
- ◆ City of Mountain View, CA
- ◆ National City, CA
- ◆ North County FPD, CA
- ◆ North Lake Tahoe FPD, NV
- ◆ Novato Fire Protection District, CA
- ◆ City of Oakland, CA
- ◆ City of San Luis Obispo, CA
- ◆ City of San Marcos, CA
- ◆ City of San Mateo, CA
- ◆ San Mateo County, CA
- ◆ San Ramon Valley FPD, CA
- ◆ Santa Barbara County, CA
- ◆ City of Santa Clara, CA
- ◆ Santa Clara County, CA
- ◆ City of Santa Monica, CA
- ◆ City of Seaside, CA
- ◆ Snohomish County Fire District 1, WA
- ◆ Snohomish County Fire District 4, WA
- ◆ Solano County LAFCO, CA
- ◆ South County Fire Authority, CA
- ◆ Southern Marin FPD, CA
- ◆ South Placer FPD, CA
- ◆ City of South San Francisco, CA
- ◆ South San Mateo County, CA
- ◆ South Santa Clara FPD, CA
- ◆ Stanislaus Consolidated FPD, CA
- ◆ City of Stockton, CA
- ◆ Suisun City, CA
- ◆ City of Sunnyvale, CA
- ◆ City of Tacoma, WA
- ◆ Templeton CSD, CA
- ◆ Travis County ESD No. 6, TX
- ◆ City of Valdez, AK
- ◆ City of Vacaville, CA
- ◆ City of Vallejo, CA
- ◆ Valley Center FPD, CA
- ◆ City of Vancouver, WA
- ◆ Ventura County FPD, CA
- ◆ City of Victorville, CA
- ◆ City of Vista, CA
- ◆ City of Woodland, CA
- ◆ Yuba City, CA

### **Master/Strategic Plans**

- ◆ Alameda County, CA
- ◆ City of Anacortes, WA
- ◆ City of Andover, KS
- ◆ Aptos/La Selva FPD, CA
- ◆ City of Atwater, CA
- ◆ City of Belmont, CA
- ◆ City of Beverly Hills, CA
- ◆ Butte County, CA
- ◆ City of Carlsbad, CA
- ◆ Clark County FPD No. 6, WA
- ◆ City of Corona, CA
- ◆ Cosumnes CSD, CA
- ◆ City of Dixon, CA
- ◆ City of DuPont, WA
- ◆ East Contra Costa County FPD, CA
- ◆ City of East Jefferson, WA
- ◆ El Dorado Hills Fire District, CA
- ◆ Monterey County, CA
- ◆ Mountain House CSD, CA
- ◆ City of Mukilteo, WA
- ◆ City of Napa, CA
- ◆ Napa County, CA
- ◆ City of Newark, CA
- ◆ City of Oakdale / Oakdale Rural FPD, CA
- ◆ City of Oceanside, CA
- ◆ City of Orange, CA
- ◆ City of Peoria, AZ
- ◆ Presidio Trust, CA
- ◆ Port of Long Beach, CA
- ◆ Port of Los Angeles, CA
- ◆ Rock Creek Rural FPD, ID
- ◆ Salida FPD, CA
- ◆ Salton CSD, CA
- ◆ City of San Luis Obispo, CA



- ◆ Fresno County, CA
- ◆ Groveland Community Services District, CA
- ◆ Lakeside FPD, CA
- ◆ City of Lancaster, TX
- ◆ Los Angeles Area Fire Chiefs Association, CA
- ◆ Los Angeles County, CA
- ◆ Madera County, CA
- ◆ City of Mont Belvieu, TX
- ◆ City of Santa Monica, CA
- ◆ City of Soledad, CA
- ◆ City of Surprise, AZ
- ◆ Travis County ESD #6, TX
- ◆ City of Turlock, CA
- ◆ Town of Windsor, CA
- ◆ University of California, Davis
- ◆ University of California, Merced
- ◆ City of Yucaipa, CA

### **Consolidations and Contract-for-Service Analyses**

- ◆ City of Arcata, CA – Fire Services Feasibility Analysis
- ◆ Cities of Brea and Fullerton, CA – Feasibility Analysis for Providing Multi-City Fire Services under JPA Jurisdiction
- ◆ Cities of Burlingame, Millbrae, and San Bruno and Town of Hillsborough, CA – Fire Services Merger Technical Implementation
- ◆ City of Covina, CA – Contract-for-Service Analysis
- ◆ Cities of Eagan and Burnsville, MN – Fire Services Merger
- ◆ El Dorado LAFCO (CA) – Countywide Fire and Emergency Services Study
- ◆ City of Emeryville, CA – Assessment of Fire Service Provision Options
- ◆ City of Eureka and Humboldt No. 1 FPD, CA – Consolidation or Contract Fire Services Feasibility Analysis
- ◆ City of Greenfield and the Greenfield Fire Protection District, CA – Fire Services Reorganization Study
- ◆ Heartland Communications Facility Authority, CA – Second Phase Merger Feasibility Study
- ◆ City of Hermosa Beach, CA – Analysis of Contract for Fire Services Proposal
- ◆ Cities of Hesperia, Adelanto, and Victorville and Town of Apple Valley, CA – Public Safety JPA Feasibility Study
- ◆ Kern County Participating Cities, CA – Fire Services Review
- ◆ Lawrence Livermore National Security (CA) – Fire Consulting Services
- ◆ City of Lodi, CA – Contract for Services Feasibility Analysis
- ◆ Cities of Manhattan Beach and Hermosa Beach, CA – Operational Assessment
- ◆ Cities of Monterey, Pacific Grove, and Carmel, CA – High-Level Consolidation Feasibility Analysis
- ◆ Cities of Newark and Union City, CA – Consolidation or ALCO Contract for Services Study
- ◆ Cities of Orange, Fullerton, and Anaheim, CA – Consolidation Feasibility Analysis
- ◆ Cities of Patterson and Newman, and West Stanislaus County FPD, CA – Joint Fire Protection Study
- ◆ City of Pinole, CA – Regional Fire Service Delivery Study
- ◆ Placer County, CA – Fire Service Consolidation Implementation Plan
- ◆ Presidio Trust and National Park Service (CA) – Fire Services Reorganization
- ◆ City of Ridgecrest, CA – Evaluation of Fire Services Options and Fire Services Contract Assistance
- ◆ San Bernardino County, CA – EMS Ambulance System Joint Venture Design Options Study
- ◆ City of San Diego Fire-Rescue Department, CA – Ambulance Contract Analysis and System Re-Bid Design
- ◆ San Diego County Office of Emergency Services (CA) – Countywide Deployment and Fiscal Study for Regional Fire, Rescue, and Emergency Medical Services (57 Total Fire Agencies)
- ◆ City of San Luis Obispo, CA – Police/Fire Dispatch Merger Analysis
- ◆ Cities of San Mateo, Foster City, and Belmont, CA – JPA Workshop
- ◆ City of Santa Rosa and Rincon FPD, CA – Fire Consolidation Analysis
- ◆ City of Sausalito and Southern Marin FPD, CA – Fire Consolidation Implementation Analysis
- ◆ Seaside and Marina Fire Services, CA – Consolidation Implementation Assistance
- ◆ Snohomish County Fire District 1, WA – Review of Regional Fire Authority Financial and Level-of-Service Plan
- ◆ City of Sonoma and Valley of the Moon FPD, CA – Fire Services Reorganization Study
- ◆ City of South Lake Tahoe, CA – Fire Department Consolidation Feasibility Analysis
- ◆ South Santa Clara County Area Fire Departments, CA – Reorganization Feasibility Study
- ◆ City of Taft, CA – Evaluation of Fire Services Options and Fire Services Contract Assistance
- ◆ City of Tehachapi, CA – Evaluation of Fire Services Options and Fire Services Contract Assistance
- ◆ UC Davis and Cities of Davis, West Sacramento, and Woodland, CA – Consolidation Feasibility Analysis
- ◆ UC Santa Cruz and City of Santa Cruz, CA – Consolidation Feasibility Analysis
- ◆ City of Ukiah and Ukiah Valley Fire District, CA – Feasibility of Establishing a “District Overlay”

- ◆ Cities of Pismo Beach, Arroyo Grande, and Grover Beach and Oceano CSD, CA – High-Level Consolidation Feasibility Analysis

- ◆ City of Victorville, CA – Fire Services Options Review
- ◆ Yuba City, CA – Fire Services Organizational Review
- ◆ Yuba County Valley Floor Agencies, CA – Fire Services Merger Study

## **General Studies**

- ◆ Alameda County Health Care Services Agency (CA) – EMS System Consultation Services
- ◆ Alameda County, CA – Union City Fire Station Closure Analysis
- ◆ Alameda County, CA – Incident Management Teams
- ◆ City of Albany, NY – Management Audit
- ◆ City of Alpine Springs, CA – Services Cost Sharing
- ◆ City of Atascadero, CA – Project Impact and Mitigation Assessment
- ◆ Bay Area UASI (CA) – Incident Management Training
- ◆ Cities of Brea and Fullerton, CA – Fire Resource and Ambulance Plan
- ◆ City of Brentwood, CA – Service Costs and Options
- ◆ City of Calistoga, CA – Fire Safety Review
- ◆ Camas-Washougal, WA – Capital Facilities Plan
- ◆ Chabot-Las Positas Community College District, CA – Fire Services and EMS Training Facility Review
- ◆ City of Chula Vista, CA – Analysis of Overtime Use; Fiscal and Operational Policy Assistance for ALS Plan
- ◆ City of Cloverdale, CA – Impact Fees
- ◆ Contra Costa County, CA – Financial Review
- ◆ City of Copperopolis, CA – Fire Prevention
- ◆ City of Corona, CA – Fire Prevention
- ◆ City of Costa Mesa, CA – Potential Fire Station #6 Closure Impact Evaluation
- ◆ City of Davis, CA – Operations / Management
- ◆ Donnelly Rural Fire Protection District, ID – Mitigation
- ◆ East Contra Costa Fire Protection District, CA – Mapping Analysis
- ◆ City of El Dorado Hills, CA – Peer Review
- ◆ City of Encinitas, CA – Fire Station Review
- ◆ EMSA – Training Program Development
- ◆ City of Fairfield, CA – Review of the Fire Station Needs for the Fairfield Train Station Specific Plan
- ◆ City of Fremont, CA – Response Statistics; Comprehensive Multi-Discipline Type 3 IMT Training Program
- ◆ City of Glendale, AZ – Public Safety Audit
- ◆ City of Goodyear, AZ – Fire Department Management Audit
- ◆ Orange County Fire Authority – Service Level Assessment of the Emergency Medical Services Department
- ◆ Orange County Fire Authority – Service Level Assessment of the Executive Leadership Team and Human Resources Functions
- ◆ Orange County Fire Authority – Service Level Assessment of the Fleet Services Division
- ◆ City of Paso Robles, CA – Fire Services Review and City Council Workshop
- ◆ City of Patterson, CA – Advance Planning
- ◆ PG&E – Mitigation
- ◆ City of Piedmont, CA – Emergency Operations Center Training
- ◆ Placer County, CA – Fire Services and Revenue Assessment
- ◆ PlumpJack Squaw Valley Inn, CA – Emergency Preparedness and Evacuation Plan Review
- ◆ City of Portland, OR – Public Information Officer Training
- ◆ Port of Long Beach, CA – Mitigation
- ◆ Port of Long Beach, CA – Update of Port Multi-Hazard Firefighting Study
- ◆ Port of Los Angeles, CA – Performance Audit
- ◆ Port of Oakland/City of Oakland – Domain Awareness Center Staffing Plan Development
- ◆ City of Poway, CA – Overtime Audit
- ◆ Rancho Cucamonga Fire District, CA – Fire Services Feasibility Review
- ◆ Rancho Santa Fe Fire Protection District, CA – EMS Operational and Fiscal Feasibility Review
- ◆ City of Roseville, CA – EMS Transport
- ◆ City of Sacramento, CA – Fire Prevention Best Practices
- ◆ Sacramento Metropolitan Airport, CA – Aircraft Rescue and Firefighting Study
- ◆ Sacramento Regional Fire/EMS Communications Center, CA – EMS Data Assessment
- ◆ City of Salinas, CA – Comprehensive Fiscal Feasibility Analysis and Facilitation of the Development of a JPA Governance Agreement
- ◆ Salton CSD, CA – Fire Services Impacts Review
- ◆ City of San Bernardino, CA – Evaluation of City Fire Service Proposals
- ◆ City of San Diego Fire-Rescue Department, CA – Emergency Command and Data Center Staffing Study

- ◆ City of Hemet, CA – Costing and Peer Review for Fire Service Alternatives
- ◆ City of Hermosa Beach, CA – Analysis of Los Angeles County Fire District’s Contract for Fire Services Proposals
- ◆ City of Hesperia, CA – Cost Estimate for Hesperia-Provided Fire Services
- ◆ Kelseyville Fire Protection District, CA – Executive Search
- ◆ Kings County, CA – Fire Department Station Location Services
- ◆ Kings County, CA – High-Speed Rail Project Impact Analysis
- ◆ Kitsap Public Health District, WA – Emergency Response Plan Review Services
- ◆ City of Loma Linda, CA – Cost of Services
- ◆ City of Long Beach, CA – Public Safety Risk Assessment for the Queen Mary Vessel
- ◆ Los Angeles County, CA – Hyperion Plant Emergency Sewage Release After-Action Review
- ◆ Los Angeles County, CA – After-Action Review of Woolsey Fire Incident
- ◆ Los Angeles County, CA – Fire Services Impact Review
- ◆ Madera County, CA – Fire Station Siting Analysis
- ◆ City of Manhattan Beach – Evaluation of Site Options for Fire Station 2
- ◆ Maui County, HI – Performance and Fiscal Audit of the Department of Fire and Public Safety
- ◆ Menlo Park Fire Protection District – Site Assessments for Fire Stations 3, 4, and 5
- ◆ City of Millbrae, CA – Fire and Police Service Impacts for Millbrae Station Area Plan
- ◆ City of Mill Valley, CA – Fire and Emergency Medical Services Study
- ◆ City of Milpitas, CA – Fire Services Planning Assistance
- ◆ Monterey County, CA – EMS Agency Ambulance Systems Issues Review and Analysis
- ◆ Monterey County, CA – EMS Communications Plan
- ◆ Monterey County, CA – Office of Emergency Services Tabletop Exercise for Elkhorn Slough
- ◆ City of Napa, CA – Mitigation
- ◆ Newark-Union City, CA – Fire Services Alternatives
- ◆ City of North Lake Tahoe, CA – Management Team Workshop
- ◆ Northstar Resort, CA – Fire Impacts and Growth Review
- ◆ City of San Diego Fire-Rescue Department, CA – Fire Communications Center and Lifeguard
- ◆ Orange County Fire Authority – Service Level Assessment of the Emergency Command Center Dispatch Review
- ◆ City and County of San Francisco, CA – Incident Management Training
- ◆ City of San Jose, CA – Fire Department Organizational Review
- ◆ San Mateo County, CA – Countywide Fire Service Deployment Measurement System
- ◆ City of Santa Barbara, CA (Airport) – Aircraft Rescue and Firefighting Study
- ◆ Santa Barbara County, CA – EMS Consultation Services
- ◆ City of Santa Clara, CA – Fire Protection Assessment
- ◆ Santa Clara County, CA – Incident Management Training
- ◆ Santa Cruz County, CA – Incident Management Training
- ◆ Town of Scotia Company, LLC – Board Training Workshop
- ◆ Cities of Seaside and Marina, CA – Fire Station Location Study
- ◆ Snohomish County Fire District 1, WA – Peak Hour Ambulance Use Study
- ◆ Solano County, CA – Advice and Consultation Services
- ◆ Sonoma LAFCO (CA) – Municipal Services Review
- ◆ Southern Marin Emergency Medical Paramedic Services, CA – EMS Resources Deployment Analysis
- ◆ Southern Marin Fire Protection District, CA – Ad Hoc Consulting Services
- ◆ South Monterey County Fire Protection District, CA – Needs Assessment
- ◆ City of South San Francisco, CA – Provision of Station Deployment Coverage GIS Maps
- ◆ Squaw Valley Resort, CA – Assessment of Project Impacts
- ◆ Stanford University – Fire Services System Review Consulting Services
- ◆ Tracy Rural Fire Protection District, CA – Fire Analysis
- ◆ City of West Sacramento, CA – Impact Fees Study
- ◆ Wheatland Fire Authority, CA – Operational Feasibility Review
- ◆ City of Woodland, CA – Fire Station Location Peer Review
- ◆ Yolo LAFCO (CA) – Combined MSR/SOI Study
- ◆ City of Yorba Linda, CA – Emergency Operations Center Training
- ◆ Yuba County, CA – Comprehensive Services Delivery and Staffing Review

---

**APPENDIX C**

**PROJECT TEAM RESUMES**

Until his retirement, Mr. Gary was the Fire Chief of the Livermore–Pleasanton Fire Department. Now in his 47th year in the Fire Service, Mr. Gary began as a volunteer and worked his way up through the ranks, including his service as a Paramedic for five years.

Mr. Gary started his career with the City of Poway in San Diego County, attaining the rank of Battalion Chief / Fire Marshal. He subsequently served as the Administrative Battalion Chief for the Carlsbad Fire Department in San Diego County. He was appointed Fire Chief for the City of Livermore, California, in January 1994, and two years later, he successfully facilitated the peer-to-peer merger of the Livermore and Pleasanton Fire Departments into one seamless 10-company department, from which he retired as Chief. This successful consolidation was awarded the esteemed Helen Putnam Award for Excellence by the California League of Cities in 1999.

Mr. Gary has both a bachelor's and master's degree in Public Administration from San Diego State University. He holds an associate degree in fire science from Miramar Community College in San Diego and a certificate in fire protection administration from San Diego State, and he has attended hundreds of hours of seminar course work in fire protection.

Mr. Gary has served in elected professional positions, including: President of the California League of Cities, Fire Chiefs Department and Chairperson of the San Diego County Paramedic Agencies. He has been involved in progressive responsibility for creating or implementing fire protection policy on the local, state, and national levels. He has served as a board member representing cities on the California Office of Emergency Services-FIRESCOPE Board and served two terms as the fire chief representative on the California League of Cities Board of Directors. Mr. Gary served on the Livermore School District Board and served as an elected official on the City of Livermore City Council.

**Relevant Experience:**

Since starting his consulting career with Citygate Associates in 2001, Chief Gary has successfully worked on, managed, or directed over 400 consulting projects. Some of the highlights and recent projects include:

- ◆ Served as Public Safety Principal for a staffing, emergency medical services, and response times study for the City of Eagan, Minnesota.
- ◆ Served as Public Safety Principal for a public safety staffing study for the City of Woodbury, Minnesota, which entailed a fire services Standards of Coverage and headquarters assessment and a police, fire, and emergency medical services integrated analysis overview.
- ◆ Served as Public Safety Principal for a fire department service evaluation for the Bloomington Fire Department in Bloomington, Minnesota.
- ◆ Served as Public Safety Principal and Project Director for a fire department Standards of Coverage staffing utilization study for the City of Pearland, Texas.
- ◆ Currently serving as Public Safety Principal for a fire department services evaluation for the City of Inver Grove Heights, Minnesota.
- ◆ Currently serving as Public Safety Principal for a Fire Department services evaluation for the City of Lakeville, Minnesota. The first phase will entail a

---

Standards of Coverage assessment; the second phase will include a comprehensive performance analysis with the identification of capacity levels and constraints of Department staffing services based on the data analysis resulting from the first phase.

- ◆ Served as Project Manager for determining fire station location and crew staffing needs for the City of Minneapolis Fire Department.
- ◆ Served as Public Safety Principal for a fire services merger study between the Cities of Burnsville and Eagan, Minnesota.
- ◆ Served as Public Safety Principal and Project Manager for a comprehensive public safety Master Plan enabling the Police and Fire-Medical Departments to complete their organizational programmatic goals while falling in line with the General Plan 2035 for the City of Surprise, Arizona, and the City Council Strategic Plan.
- ◆ Served as Project Director for a fire and rescue operations and staffing study for the City of Rio Rancho, New Mexico.
- ◆ Served as Public Safety Principal to conduct a Standards of Coverage assessment and Master Plan update for the Chino Valley Independent Fire District.
- ◆ Currently serving as Public Safety Principal to perform a fire department services evaluation for the City of Hastings, Minnesota.
- ◆ Served as Public Safety Principal for a deployment study and assessment of the City of Redlands Fire Department.
- ◆ Served as Public Safety Principal for a community risk assessment and Standards of Coverage analysis for the City of Santa Monica Fire Department.
- ◆ Served as Project Manager for Standards of Coverage deployment analysis for the Snohomish County Fire District 1 in the State of Washington.
- ◆ Served as Public Safety Principal and Project Director for a Standards of Coverage update for the San Diego Fire-Rescue Department.
- ◆ Served as Project Director for Citygate's Standards of Coverage study for the City of San Diego, California.
- ◆ Served as Public Safety Principal to provide a Standards of Coverage and staffing study for Kings County, California.
- ◆ Served as Project Director and Standards of Coverage Specialist for Citygate's regional fire services deployment study for the County of San Diego, including 57 fire agencies in the County region. Citygate outlined a process designed to establish a blueprint for improving the County's regional fire protection and emergency medical system.

**Relevant Non-Citygate Experience:**

- ◆ In 2002, Mr. Gary led a seminar that taught the Standards of Coverage (SOC) methodology to members of the Clark County Fire Department.
- ◆ In 2005 and into 2006, Mr. Gary coached and assisted the Clark County Fire Department with the initial draft of their rural SOC documents. He advised County



---

GIS on how to prepare the necessary mapping and response statistics analysis. He then coached the project manager on collecting risk assessment information on each rural area, which he then wove into an integrated draft set of risk statements and proposed response policies for each rural area.

- ◆ In 2000, Mr. Gary was the lead deployment consultant on a team that developed a new strategic plan for the San Jose Fire Department. The final plan, which used the accreditation system methods and SOC tools, was well received by the Department and City Council, which accepted the new strategic plan on a 9–0 vote.
- ◆ In 1996, Mr. Gary successfully studied and then facilitated the peer-to-peer merger of the Livermore and Pleasanton Fire Departments into one seamless 10-company department for which he served as Chief. The LPFD represents one of the few successful city-to-city fire mergers in California. The LPFD consisted of 128 total personnel with an operating budget for fiscal year 2000/2001 of \$18 million. Service was provided from eight stations and a training facility, with two additional stations under construction.
- ◆ In 1995, Mr. Gary began working with the International Association of Fire Chiefs and International City Management Association Accreditation project on the SOC system for fire service deployment. He reworked the material into a California manual and annually taught a 40-hour course for the California Fire Academy for many years. He conducts seminars on this deployment methodology for the International Fire Chiefs across the United States and Canada.
- ◆ In 1994, Mr. Gary effectively led the Livermore Fire Department’s addition of paramedic firefighters on all engines to increase service. Previously the Alameda County regional system was under-serving Livermore, and the local hospital emergency room was closing. Residents and the City Council approved a local EMS supplemental property tax assessment (successfully revoted after Proposition 218) to help pay for this increased service. In 1995, Mr. Gary assisted the City Council and the firefighters’ union in reaching a new understanding on staffing, and a fifth Fire Company was added to better serve the northwest area of Livermore.
- ◆ During his tenure in Carlsbad, he successfully master-planned and opened two additional fire stations and developed the necessary agreements between the development community and the City Council.
- ◆ Mr. Gary has developed fire apparatus replacement plans; procured fire apparatus; supervised the development of community disaster preparedness and public education programs; facilitated permit streamlining programs in the Fire Prevention and Building Departments; improved diversity in the Livermore Fire Department by hiring the first three female firefighters in the City; supervised the Livermore City Building Department, including plan check and inspection services for two years; and master-planned future growth in the north Livermore area for an additional 30,000 people in a “new town” area.
- ◆ Mr. Gary facilitated a successful regional dispatch consolidation between Poway and the City of San Diego Fire Department. He developed and implemented fire department computer records systems for Carlsbad and Livermore.

- 
- ◆ Mr. Gary has been a speaker on the proper design of information systems at several seminars for Fire Chiefs, the California League of Cities, and the Fortune 100. He has authored articles on technology and deployment for national fire service publications.
  - ◆ Mr. Gary is experienced as an educator in teaching firefighting, paramedicine, and citizen CPR programs. As a community college instructor, he taught management and fire prevention. He has been an instructor for State Fire Training and the San Diego Paramedic program.

#### **Instructor and Lecturer:**

- ◆ Instructor and lecturer on fire service deployment for the Commission on Fire Accreditation SOC methodology. Over the last five years, Mr. Gary has presented one-day workshops across the US and Canada to fire chiefs. Presentations have included:
  - The International Association of Fire Chiefs Convention
  - US Navy Fire Chiefs in Norfolk, Virginia
  - US Air Force Fire Chiefs at the USAF Academy in Colorado Springs, Colorado
  - Seattle-area Fire Chiefs
  - Fire Chiefs Association of British Columbia in Vancouver
  - The Michigan/Indiana Fire Chiefs Association School at Notre Dame University
  - The California Fire Training Officers annual workshop
- ◆ Developed and taught the 40-hour course in fire deployment methods for the California Fire Academy for seven years. Over 250 fire officers have been trained in this course.

#### **Presentations:**

- ◆ “Mapping the Future of Fire.” First-ever fire service technology conference, October 2000, Dallas, Texas. Outlined fire service needs, especially for GIS mapping and mobile data technologies in the fire service.

#### **Publications:**

- ◆ Edited, partially wrote, and co-developed the second, third, and fourth editions of the *Commission on Fire Accreditation Standards of Response Cover Manual*.
- ◆ “System of Cover: Using the Accreditation Commission’s SOC systems approach for deployment,” *Fire Chief*, February 2001.
- ◆ “Data to Go: Designing and implementing wireless data technologies for the fire service,” *Fire Chief*, December 2000.

#### **Memberships:**

- ◆ International Association of Fire Chiefs – Fairfax, Virginia



- 
- ◆ California Fire Chiefs Association – Rio Linda, California
  - ◆ National Fire Protection Association – Quincy, Massachusetts

Chief Mazza retired as the Fire Chief for the City of Monterey, California, where he engineered and facilitated the consolidation of the Monterey and Pacific Grove fire departments in 2008. His fire service career spans 38 years with city, county, special district, and state fire agencies and includes administration, operations, air operations, training, dispatch, disaster planning and management, fire prevention, and law enforcement experience. He served as the Incident Commander on a statewide Incident Management Team and continues to serve as a member of the Monterey County Emergency Operations Center staff. Chief Mazza holds a bachelor's degree from California State University, Fresno, and an associate degree in Fire Science from Fresno City College, and he is a graduate of the Executive Fire Officer Program.

Chief Mazza has extensive collaborative experience, having served elected and appointed positions in numerous professional organizations and on regional committees and initiatives. He has served as the Fire and Rescue Coordinator and chaired the California Incident Command Certification System Peer Review Committee for the California Emergency Management Agency Monterey County Operational Area, and he also served on the Monterey County Operational Area Grant Approval Authority for the California Department of Homeland Security. He has served as President of the Monterey County Fire Chiefs Association and represented county fire agencies on committees providing governance and policy oversight of the Monterey County voice and data emergency communications and dispatch systems. He obtained grant funding and facilitated implementation of a mobile data communications system for Monterey County fire agencies in 2010 and initiated and led the continuing effort to develop a regional shared governance fire agency for the Monterey Peninsula.

**Relevant Experience:**

The following is a selection of Chief Mazza's consulting experience since joining Citygate:

- ◆ Served as Senior Fire Services Specialist for a fire department service evaluation for the Bloomington Fire Department in Bloomington, Minnesota.
- ◆ Currently serving as Senior Fire Services Specialist and Project Manager for a fire department services evaluation for the City of Inver Grove Heights, Minnesota.
- ◆ Currently serving as Senior Fire Services Specialist and Project Manager for a Fire Department services evaluation for the City of Lakeville, Minnesota. The first phase will entail a Standards of Coverage assessment; the second phase will include a comprehensive performance analysis with the identification of capacity levels and constraints of Department staffing services based on the data analysis resulting from the first phase.
- ◆ Served as Senior Fire Services Specialist and Project Manager to conduct a Standards of Coverage assessment and Master Plan update for the Chino Valley Independent Fire District.
- ◆ Currently serving as Senior Fire Services Specialist and Project Manager to perform a fire department services evaluation for the City of Hastings, Minnesota.
- ◆ Served as Senior Fire Services Specialist and Project Manager for a deployment study and assessment of the City of Redlands Fire Department.

- 
- ◆ Served as Senior Fire Services Specialist and Project Manager for a community risk assessment and Standards of Coverage analysis for the City of Santa Monica Fire Department.
  - ◆ Served as Senior Fire and Emergency Services Specialist to conduct a Standards of Coverage update for the City of San Diego Fire-Rescue Department.
  - ◆ Served as Senior Fire Services Specialist and Project Manager to provide a Standards of Coverage and staffing study for Kings County, California.
  - ◆ Serving as Senior Fire Services Specialist and Project Manager for a Standards of Coverage study and the development of a Strategic Plan for East Jefferson Fire-Rescue in East Jefferson, Washington.
  - ◆ Currently serving as Senior Fire Services Specialist and Project Manager for a Fire Services Master Plan for the City of Lancaster, Texas, to assist the City and fire department in determining the timing and location of a fourth fire station and developing a longer-term fire services master plan that provides a safe, effective, and appropriately sized response force for fires, medical emergencies, and other events requiring a specialized emergency fire response.
  - ◆ Currently serving as Senior Fire Services Specialist and Project Manager to conduct a comprehensive operations assessment of the City of Valdez, Alaska, Fire/EMS Department to assist the City and Department in identifying opportunities to improve the delivery of fire, emergency medical, and other technical emergency services.
  - ◆ Currently serving as Senior Fire Services Specialist and Project Manager for a community risk assessment and Standards of Coverage study for the City of Brea, California, to assist the City and Fire Department in providing a safe, effective, and appropriately sized response force for fires, medical emergencies, and other events requiring a specialized emergency response.
  - ◆ Served as Senior Fire Services Specialist and Project Manager to provide a Standards of Coverage assessment for the City of Merced Fire Department.
  - ◆ Currently serving as Fire and Emergency Services Specialist for a service delivery and staffing study for Portland Fire and Rescue in the City of Portland, Oregon.
  - ◆ Served as Senior Fire Services Specialist for a Standards of Coverage assessment for the Ross Valley Fire Department, based out of San Anselmo, California.
  - ◆ Served as Senior Fire Services Specialist and Risk Assessment Specialist to perform a comprehensive Standards of Coverage and headquarters staffing adequacy review for the City of Santa Clara Fire Department.

**Relevant Non-Citygate Experience:**

- ◆ Developed curriculum for the National Fire Academy in Emmitsburg, Maryland, including the following courses: Politics for the Local Fire Chief, New Fire Chief series, and Creating Fire Adapted Communities in the Wildland Urban Interface.

---

### **Significant Programs/Projects:**

- ◆ Coordinated rewrite of the Monterey City Emergency Operations Plan in 2010 in conformance with federal and state all-hazard guidelines.
- ◆ Authored Damage Assessment Plan annex to the Monterey City Emergency Operations Plan.
- ◆ Authored Critical Infrastructure and Key Resources Plan annex to the Monterey City Emergency Operations Plan.
- ◆ Authored Pandemic Influenza Preparedness and Response Plan annex to the Monterey City Emergency Operations Plan.
- ◆ Developed and administered multiple fire service contracts.
- ◆ Coordinated annual Proposition 172 allocation for Monterey County fire agencies with the Monterey County Administrative Office.
- ◆ Served on the Board of Directors for the Fire Agency Insurance Risk Authority.
- ◆ Served on the Monterey County Emergency Medical Services Agency Task Force, evaluating and recommending enhancements to the Monterey County EMS system.
- ◆ Represented Monterey County fire agencies on the Monterey County Emergency Medical System Committee.
- ◆ Coordinated fire agencies' recommendations and comments to the Monterey County General Plan update.
- ◆ Coordinated implementation of the California Incident Command Certification System within the Monterey County Operational Area.
- ◆ Participated in the National Fallen Firefighters Foundation Wildland Fire Symposium to develop initiatives to reduce firefighter line-of-duty-fatalities.
- ◆ Developed and implemented capital facilities and equipment replacement and maintenance plans.
- ◆ Facilitated development and implementation of multiple Strategic Plans.
- ◆ Facilitated implementation of the reorganization of Monterey County Service Area #61 into the South Monterey County Fire Protection District.
- ◆ Coordinated development and implementation of a Fire District Illness and Injury Prevention Plan.
- ◆ Coordinated development and implementation of fire suppression assessment and mitigation fee ordinances.
- ◆ Co-facilitated development and implementation of multiple-agency engine and truck company performance standards.

### **Instructor and Lecturer:**

- ◆ Instructor – Executive Analysis of Community Risk Reduction (second-year Executive Fire Officer Program curriculum) – National Fire Academy in Emmitsburg, Maryland

- 
- ◆ Instructor – ICS-100, ICS-200, ICS-300, ICS-400, IS 700a, IS 800b – California State University, Monterey Bay

**Presentations:**

- ◆ “Strengthening Your Core – Collaborative Service Delivery Systems,” California Association of Joint Powers Authorities conference, September 2009, Lake Tahoe, California. Outlined key issues and solution strategies relating to the consolidation of the Monterey and Pacific Grove fire departments.
- ◆ “Fire Service Challenges and Cooperative Solutions,” California Association of Local Agency Formation Commissions conference, April 2010, Santa Rosa, California. Outlined key issues and solutions relating to the consolidation of the Monterey and Pacific Grove fire departments in 2008 and the current initiative to develop a shared governance fire agency for the Monterey Peninsula region.

**Publications:**

- ◆ “Identifying Workforce Issues Relative to the Proposed Consolidation of the Monterey, Pacific Grove, and Carmel Fire Departments,” National Fire Academy, (Emmitsburg, Maryland: July 2007).
- ◆ “An Evaluation of Self-Contained Breathing Apparatus Voice Communications Systems,” National Fire Academy, (Emmitsburg, Maryland: June 2008).
- ◆ “Identifying and Mapping Critical Infrastructure and Key Resources for the City of Monterey, California,” National Fire Academy, Emmitsburg, (Maryland: June 2009).
- ◆ “Initial Damage Assessment Criteria and Procedures for the City of Monterey, California,” National Fire Academy, (Emmitsburg, Maryland: April 2010).
- ◆ “EMS Task Force White Paper,” Monterey County Health Department, Emergency Medical Services Agency, May 2001. Included an evaluation and recommendation of enhancements to the Monterey County EMS system.

**Memberships:**

- ◆ International Association of Fire Chiefs – Fairfax, Virginia
- ◆ California Fire Chiefs Association – Rio Linda, California

With 35 years in the fire service, Chief Stallings served as a firefighter, Captain, Chief Training Officer, Fire Marshal, Shift Commander, and Assistant Chief commanding the Operations Division of the Fort Worth Fire Department.

Chief Stallings started his career with the Fort Worth Fire Department in 1986, completing his college education while working in the city's busiest stations. His work included special operations within the high-rise, hazardous materials, structural collapse, and dive rescue programs where in each he served as an instructor and program coordinator. In 2000, he was promoted to Battalion Chief and assigned to the central business district, where he directed many training initiatives and managed large-scale incidents. In 2008, he was assigned the role of Chief Training Officer, where he oversaw health and safety, recruitment, hiring, and certification training for recruits and incumbents. In 2009, he was assigned to the position of Fire Marshal, where he developed codes and standards related to mineral production, special events, and fire code amendments for adoption by city council. In 2015, he was promoted to Deputy Chief and assigned to a Shift Commander position supervising a daily staffing of 243 personnel. In this position, Chief Stallings developed a daily risk analysis and special operations deployment matrix for high-risk weather events. In 2018, he was promoted to Assistant Chief and assigned to oversee the entire division, where he negotiated collective bargaining and automatic/mutual aid agreements and established a strategic plan to coordinate deployment and facilities with significant growth.

Chief Stallings has a bachelor of science degree in Civil Engineering from the University of Texas at Arlington. He served as an adjunct instructor for the Tarrant County College Fire Science program focusing on incident command courses. He was an International Code Council (ICC) certified Building Official and Fire Marshal and an NFPA fire protection specialist and Certified Safety Professional (CSP). Chief Stallings served for many years as the second Vice President of IAFF Local 440 in Fort Worth, where he worked on numerous staffing and health and safety initiatives.

Currently, Chief Stallings is a Task Force Leader for Texas A&M Task Force 1—one of 28 FEMA-sponsored Urban Search and Rescue teams. He also serves on a FEMA strategic plan subcommittee for urban search and rescue, and on the Fort Worth Employees Retirement Fund board as the representative for retirees.

**Memberships Include:**

- ◆ International Association of Fire Chiefs
- ◆ National Fire Protection Association
- ◆ Texas State Fire Marshals Association
- ◆ IAFF Local 440
- ◆ Board of Certified Safety Professionals

**Relevant Experience:**

- ◆ Currently serving as Fire and EMS Specialist for a Fire Master Plan, Community Risk Assessment, Standard of Cover, and Compliance Audit for the Cy-Fair Fire Department / Harris County Emergency Services District #9.

---

## Relevant Non-Citygate Experience:

- ◆ In 1995, while a VP for Local 440, manually collected 3 years of staffing data from 33 fire stations to develop a demand profile that determined the optimal ratio of relief firefighters needed to augment deployment.
- ◆ In 1996, while a VP for Local 440, developed a Fair Labor Standards Act compliant schedule for dispatchers that is still in use today and now utilized in many departments throughout the country.
- ◆ In 2003, led the study of large-scale incident water supplies and changes to hydrant connections to improve the use of master streams at commercial incidents thus reducing firefighter risk at non-life safety incidents.
- ◆ Twice coordinated citywide efforts to improve Insurance Service Office credit for dispatch, water supplies and fire department operations. In 2004, as a VP for Local 440 resulting in a Class 2 rating, in 2014, as a Shift Commander, resulting in a Class 1 rating.
- ◆ In 2009, worked extensively with an industry and community subcommittee to draft detailed operational and setback policies for urban gas well drilling that were adopted by city council as amendments to the International Fire Code
- ◆ In 2010, Developed and maintained water supplies mapping of newly annexed areas and coordinated deployment of water tenders and compressed air foam systems on a multi-year program until water service could be extended to new areas of the City.
- ◆ In 2010, worked with the aviation community to develop alternative methods to total foam flooding systems in Group II hangars at the municipal airport.
- ◆ In 2011, served on a Texas Commission on Fire Protection committee to develop statewide standards for Fire Inspectors. Developed a training program to certify 160 line personnel to conduct ongoing fire safety inspections.
- ◆ In 2011, served as the co-chair of the regional Life Safety Committee that aligned and coordinated Fire Marshal expectations for all events related to Super Bowl XLV.
- ◆ In 2018, represented the city in collective bargaining negotiations and developed significant improvements to leave time policy and emergency callback.
- ◆ In 2019, led the deployment of peak demand units, aerial deployment analysis and revision of the safety chief model to reduce battalion chief response times.
- ◆ In 2020, developed and gained medical director approval for alternate method of respirator protection and sterilization resulting in sustained operations during mask shortages.

## Employment:

### *Assistant Chief of Operations*

FWFD, Fort Worth, Texas

(2017–2021)

---

***Deputy Chief/Shift Commander***

FWFD, Fort Worth, Texas (2015–2017)

***Deputy Chief/Fire Marshal***

FWFD, Fort Worth, Texas (2009–2014)

***Chief Training Officer***

FWFD, Fort Worth, Texas (2008)

***Battalion Chief***

FWFD, Fort Worth, Texas (2001–2006)

***Fire Department Operations***

FWFD, Fort Worth, Texas (1986–2001)

***Task Force Leader / FWFD Agency Representative for Texas Task Force 1***

FWFD, Fort Worth, Texas (Current)

**Education:**

- ◆ Bachelor of Science in Civil Engineering, University of Texas at Arlington – 1999
- ◆ Fire Service Chief Executive Officer Program, Texas A&M University – 2012

**Certificates:**

- ◆ Certified Safety Professional (2014)
- ◆ NFPA-Certified Fire Protection Specialist (2013)
- ◆ ICC-Certified Building Official and Fire Marshal (2012)
- ◆ National Association of Underwater Instructors Dive Instructor (1998)
- ◆ Texas Commission on Fire Protection:
  - Advanced Firefighter
  - Hazardous Materials Technician (1995)
  - Inspector Basic (2008)
  - Instructor III (2008)
- ◆ Texas Forest Service: TIFMAS All Hazards/Structural (2011)
- ◆ Texas Department of Health:
  - EMT
  - Skills Examiner

**Relevant Training:**

- ◆ National Fire Academy:
  - Command and Control of Multiple Alarm Incidents (2001)
  - Command and Control of Incidents Involving Target Hazards (2002)



- 
- Incident Command for Highrise Operations (2002)
  - ◆ Texas Wildfire Association:
    - NWCG S-109 Introduction to Wildland Fire Behavior (2011)
    - NWCGS G-330 Wildland Training for Structural Firefighters (2011)
  - ◆ Technical Rescue:
    - Structural Collapse Technician (2004)
    - Structural Collapse Technician II (2007)
    - Rope Rescue Technician (2004)
    - Hazardous Materials Technician (1995)
    - Trench Rescue Technician (1995)
    - NASA Ames Collapse Rescue (2005)
    - Vehicle and Machinery Technician (2006)
    - Bus Extrication (1998)
  - ◆ Texas Engineering Extension Service:
    - Enhanced Incident Management Unified Command Course (2009)
    - Emergency Operations Center Operations and Planning for All-Hazards (2009) Swiftwater Rescue Technician (2001)
    - Fire Officer I (2004)
    - Trench Rescue (1997)
  - ◆ FDIC West Boot Camp for Battalion Chiefs (2002)
  - ◆ Arizona State University School of Public Affairs Fire Service Institute (2001)
  - ◆ NIMS 100-800 Courses

**Published Work:**

- ◆ *When it Rains*, Firehouse Magazine, October 2007
- ◆ *Branigan's Building Construction for the Fire Service, Fifth Edition*, 2013, Contributor and Technical Reviewer

Mr. DeRoos is the President of Citygate Associates, LLC and former Deputy Director of the California Redevelopment Association. He earned his undergraduate degree in political science / public service (Phi Beta Kappa) from the University of California, Davis, and he holds a master's degree in public administration from the University of Southern California. Mr. DeRoos has over five years of operational experience as a local government administrator in land use planning, budgeting, and personnel and 30 years of consulting experience performing operations and management reviews of local government functions. Prior to joining Citygate in 1991, he was a Senior Manager in the State and Local government consulting division of Ernst & Young.

**Relevant Experience:**

- ◆ For all Citygate projects, Mr. DeRoos reviews work products and is responsible for ensuring that each project is conducted smoothly and efficiently within the schedule and budget allocated and that the project deliverables are in conformance to Citygate's quality standards.
- ◆ Served in an oversight capacity for a staffing, emergency medical services, and response times study for the City of Eagan, Minnesota.
- ◆ Served in an oversight capacity for a public safety staffing study for the City of Woodbury, Minnesota, which entailed a fire services Standards of Coverage and headquarters assessment and a police, fire, and emergency medical services integrated analysis overview.
- ◆ Served in an oversight capacity for a fire department service evaluation for the Bloomington Fire Department in Bloomington, Minnesota.
- ◆ Served in an oversight capacity for a fire department Standards of Coverage staffing utilization study for the City of Pearland, Texas.
- ◆ Currently serving in an oversight capacity for a fire department services evaluation for the City of Inver Grove Heights, Minnesota.
- ◆ Currently serving in an oversight capacity for a Fire Department services evaluation for the City of Lakeville, Minnesota. The first phase will entail a Standards of Coverage assessment; the second phase will include a comprehensive performance analysis with the identification of capacity levels and constraints of Department staffing services based on the data analysis resulting from the first phase.
- ◆ Served in an oversight capacity for determining fire station location and crew staffing needs for the City of Minneapolis Fire Department.
- ◆ Served in an oversight capacity for a fire services merger study between the Cities of Burnsville and Eagan, Minnesota.
- ◆ Served in an oversight capacity to perform a comprehensive public safety Master Plan that will enable the Police and Fire-Medical Departments to complete their organizational programmatic goals while falling in line with the General Plan 2035 for the City of Surprise, Arizona, and the City Council Strategic Plan.
- ◆ Served in an oversight capacity for a fire and rescue operations and staffing study for the City of Rio Rancho, New Mexico.

- 
- ◆ Served in an oversight capacity to conduct a Standards of Coverage assessment and Master Plan update for the Chino Valley Independent Fire District.
  - ◆ Currently serving in an oversight capacity to perform a fire department services evaluation for the City of Hastings, Minnesota.
  - ◆ Served in an oversight capacity for a deployment study and assessment of the City of Redlands Fire Department.
  - ◆ Served in an oversight capacity for a community risk assessment and Standards of Coverage analysis for the City of Santa Monica Fire Department.
  - ◆ Served in an oversight capacity for a Standards of Coverage deployment analysis for Snohomish County Fire District 1 in the State of Washington.
  - ◆ Served in an oversight capacity for a Standards of Coverage update for the San Diego Fire-Rescue Department.
  - ◆ Served in an oversight capacity for Citygate's Standards of Coverage study for the City of San Diego, California.
  - ◆ Served in an oversight capacity to provide a Standards of Coverage and staffing study for Kings County, California.
  - ◆ Served in an oversight capacity for a regional fire services deployment study for San Diego County, including 57 fire agencies in the County region. Citygate outlined a phased process designed to establish a blueprint for improving the County's regional fire protection and emergency medical system.

Mr. DeRoos is a member of several professional and civic associations. He has taught for the UC Davis Extension College and for graduate classes in public administration, administrative theory, and labor relations for Golden Gate University and nonprofit and association management for the University of Southern California. He speaks and trains frequently on the topic of leadership, character, and values and has also been a speaker for the American Planning Association (APA), written for the California APA newsletter and the California Redevelopment Journal, and has been a speaker on redevelopment, base closures, and related issues across the US. Mr. DeRoos holds a certificate in public sector labor management relations from UC Davis and is a Certified Management Consultant (CMC).