

Supplemental State Aid Work Group Report

December 28, 2022

Submitted to the Legislative Commission on Pensions and Retirement
by the Supplemental State Aid Work Group
as required by Minnesota Laws 2021, Ch. 22, Art. 9, Sec. 2

Prepared by the Office of the State Auditor



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Preface

Report Mandate

This report is the result of a legislative mandate arising from discussion around how supplemental state aid to fire departments should be allocated. On March 23, 2021, the Legislative Commission on Pensions and Retirement (LCPR) considered a bill, SF 609 (Goggin); HF 419 (Drazkowski), that would have changed the existing method of allocating supplemental aid to fire departments in the same proportion as fire state aid, to a new allocation method based on a per firefighter basis. The bill would have applied only to the portion of supplemental state aid appropriated to firefighters with pension coverage through a volunteer fire relief association (relief association) or the Statewide Volunteer Firefighter Plan administered by the Public Employees Retirement Association (PERA SVF Plan). Testimony in support of and in opposition to the bill was heard, and the bill was tabled.

The LCPR met again on May 4, 2021, and passed an amendment to create a work group to discuss supplemental state aid allocation options. The amendment was included in the 2021 Omnibus Pension & Retirement Bill, which was then adopted unanimously by the LCPR and signed into law by Governor Walz on May 25, 2021.

The law mandating the work group required the State Auditor to convene a Supplemental State Aid Work Group to discuss and articulate options for changing the method of allocating police and firefighter retirement supplemental state aid (supplemental state aid) under Minnesota Statutes, section 423A.022. The scope of the Work Group is limited to supplemental state aid paid to municipalities other than those solely employing firefighters with retirement coverage provided by the PERA Police and Fire Retirement Plan (P&F Plan).

The law further required that the Work Group consider the 2021 bill (SF 609; HF 419), including discussion and testimony from the March 23, 2021, LCPR meeting. The Work Group was also required to address the disparities in the allocation of fire state aid among fire departments, and to submit a report to the Chair, Vice-Chair, and Executive Director of the LCPR by December 31, 2022.

Work Group Membership

In accordance with the legislative mandate, the Work Group membership included representatives of cities, towns, fire chiefs, volunteer firefighters, the State offices and agencies that support firefighter pensions and the state aid programs. The State Auditor convened and chaired the Work Group meetings, and Office of the State Auditor (OSA) staff provided support. Additionally, LCPR staff attended Work Group meetings to provide background information.

The Work Group required unanimous consent for any proposal to move forward, to avoid concerns about communities and organizations being adequately or proportionately represented.

The specific Work Group members and their affiliations are listed below.

| Representing | Member | Title |
|---|--------------------|---|
| League of Minnesota Cities | Laurie Hokkanen | Manager City of Chanhassen |
| | Marshall Hallock | CPA, Administrative Business Director City of Red Wing |
| Minnesota Association of Townships | Todd Greseth | Treasurer Wanamingo Fire Department |
| | Mike Scott | Retired Chief Eagan Fire Department |
| Minnesota State Fire Chiefs Association | Jim McCoy | Chief Austin Fire Department |
| | Bruce Hemstad | Assistant Chief Bemidji Fire Department |
| Minnesota State Fire Department Association | Roger Carlson | Firefighter Fairmont Fire Department |
| | Corey Nellis | Firefighter Avon Fire Department |
| Department of Public Safety | John Ehret | Fire Safety Supervisor Department of Public Safety's State Fire Marshal Division |
| Public Employees Retirement Association | Doug Anderson | Executive Director |
| Department of Revenue | Kristie Strum | State Program Administrator, Principal Department of Revenue's Property Tax Division |
| Office of the State Auditor | Julie Blaha, Chair | State Auditor |

History of Fire Aid Programs

Supplemental State Aid

Supplemental state aid was proposed originally on behalf of a coalition of police organizations and professional firefighter organizations to assist in addressing growing retirement funding problems.

As initially drafted and introduced during 2013, the proposal would have imposed a \$5 per calendar year surcharge on homeowners insurance and automobile insurance policies. Proceeds from the homeowners insurance surcharge would have been allocated roughly one-third to the fire state aid program, to be distributed to volunteer firefighter plans, and roughly two-thirds to the PERA P&F Plan. Proceeds from the automobile insurance surcharge would have been allocated one-third to the police state aid program and two-thirds to the PERA P&F Plan and the State Patrol Retirement Plan and be distributed based on the number of active member police officers.

Several changes to the proposed new plan were made as it made its way through legislative committees and into the 2013 tax bills. The source of funding for the new program was changed from an insurance surcharge to a general fund appropriation, the amount of funding increased, the scope of who would be covered by the program narrowed, and a termination point was added. Under the enacted law (Laws 2013, Ch. 143, Art. 2, Sec. 6), the new supplemental state aid program was funded by a \$15.5 million annual appropriation, to be allocated 58.065 percent to the PERA P&F Plan, 35.484 percent to municipalities other than those solely using firefighters covered by the PERA P&F Plan, and 6.452 percent to the Minnesota State Retirement System (MSRS) on behalf of the State Patrol Plan. The aid would terminate for all recipients when the PERA P&F Plan and the State Patrol Plan both became at least 90 percent funded (as determined on a market value of assets basis).

Following enactment, subsequent legislation revised the law's aid termination provisions. Under current law, only the portions payable to the PERA P&F Plan and the MSRS State Patrol Plan can terminate upon those plans reaching 90 percent funding; the amount payable to volunteer firefighter plans is ongoing.

Allocation of Supplemental State Aid Under Current Law

The portion of supplemental state aid allocated to municipalities other than those solely using firefighters covered by the PERA P&F Plan equals roughly \$5.5 million annually, and is payable to relief associations, the PERA SVF Plan, and to the handful of municipal fire departments with volunteer firefighters who receive no pension benefits. The supplemental state aid is allocated to this group based on the proportion of total fire state aid received relative to each fire department.

The current division of the supplemental state aid program's annual \$15.5 million appropriation is as follows:

- about \$9 million paid to PERA for the P&F Plan;
- about \$1 million paid to MSRS for the State Patrol Plan; and
- about \$5.5 million distributed to all fire departments where retirement coverage is not solely with the P&F Plan.

Fire State Aid

Because the portion of supplemental state aid payable to volunteer firefighter plans is calculated on the basis of fire state aid that each fire department receives, it was important for the Work Group to understand the calculation method of the fire state aid program, too.¹

The fire state aid program was established in 1885 to provide benefits to firefighters injured in the line of duty and to support fire departments with maintenance and equipment needs. Since 1945, fire state aid has generally been restricted to funding firefighter pensions and benefits.

¹ For purposes of this report, relief associations, the PERA SVF Plan, and municipal fire departments with firefighters who have no pension coverage are referred to as "volunteer firefighter plans." Note that many firefighters within these plans receive pay per call. The term "volunteer firefighter plans" is intended to identify the group of entities within the Work Group's scope and differentiate them from fulltime/career firefighters who are members of the PERA P&F Plan.

Currently, fire state aid consists of two components, initial fire aid and minimum fire aid. Initial fire aid is based on a fire department’s service area. One-half of the initial fire aid is based on the estimated market value of property within the service area, and one-half is based on the most recent available census population within the service area. The amount that is allocated to each fire department is the ratio of the estimated market value and population of a department’s service area compared to the estimated market value and population of all fire departments across the state that are eligible for fire state aid.

Minimum fire aid is allocated to fire departments with volunteer firefighters who are in an affiliated relief association or in the PERA SVF Plan. The calculation is based on a minimum amount of fire state aid per active firefighter, with the number of active firefighters used in the calculation determined by the relief association’s date of establishment or the date the fire department joined the PERA SVF Plan. The minimum aid program provides additional funding for smaller fire departments and ensures these fire departments receive at least a minimum amount of fire state aid per firefighter.

Initial fire aid, minimum fire aid, and total fire state aid amounts for the most recent five years are provided in the chart below.

| Payable Year | Total Initial Fire Aid Available | \$ Difference from Prior Year | % Difference from Prior Year | Minimum Fire Aid |
|---------------------|---|--------------------------------------|-------------------------------------|-------------------------|
| 2018 | \$29,119,645 | \$868,834 | 3.08% | \$897,436 |
| 2019 | \$30,095,986 | \$976,341 | 3.35% | \$897,436 |
| 2020 | \$32,088,073 | \$1,992,087 | 6.21% | \$897,436 |
| 2021 | \$33,806,286 | \$1,718,213 | 5.08% | \$897,436 |
| 2022 | \$36,655,114 | \$2,848,828 | 7.77% | \$897,436 |

Executive Summary

Introduction

The Work Group held seven virtual meetings via Zoom between November 2021 and December 2022. Additionally, State Auditor Blaha met individually with Work Group members to discuss impressions of the supplemental state aid allocation options that were identified and provide an opportunity for members to share thoughts or feedback. The first meetings were dedicated to providing the Work Group with background on the existing Supplemental State Aid (and Fire Aid) programs and answering related questions. Subsequent meetings moved to discussions about the advantages, disadvantages, and concerns about the existing approach. From there, the group moved toward fleshing out different alternatives that the LCPR could consider, as well as identifying the advantages/disadvantages and other observations about each.

The March 10, 2022, Work Group meeting was dedicated to public testimony, which was provided virtually during the Zoom meeting and in written submissions. Prior to the March meeting, notices about the opportunity to provide input on the supplemental state aid allocation topic were shared through multiple avenues with relief association trustees, firefighter organizations, and municipal officials. Those who testified during the meeting are identified below.

- Joe Enge, President of the Brainerd Fire Relief Association
- Terri Boese, Clerk/Treasurer of the City of Dassel
- Ryan Muchow, Chief of the Fergus Falls Fire Department
- Chris McClory, Treasurer of the Maple Lake Fire Relief Association
- Rodger Coppa, Chief of the Plymouth Fire Department
- Sam Meixell, Treasurer of the Sherburn Fire Relief Association
- Jordan Schaefer, Treasurer of the Trout Lake Fire Relief Association

Some thoughts shared with the Work Group included: the knowledge that a relief association will be increasing its benefit level incentivizes firefighters to stay on the department longer; state aid is a critical component in a fire department's recruitment strategy; and that there seems to be a desire for more aid to be available for all communities, rather than taking away aid from some fire departments to give more to others.

Written testimony was submitted by the following individuals and is provided as Attachment 19.

- Blaine Hill, Manager of the City of Morris
- Ellen Kling, President of the Ceylon Fire Relief Association
- Anthony Rupp, Treasurer of the New London Fire Relief Association
- John Kannas, Retired Balsam Firefighter
- Aaron Johnston, Assistant Chief of the Coon Rapids Fire Department
- Nyle Zikmund, Administrator for the City of Mounds View
- Dave Myers, Chief of the Cohasset Fire Department
- Brandon Lunde, Secretary of the Wanamingo Fire Relief Association
- Mike Murphy, President of the Apple Valley Fire Relief Association

Copies of all Work Group meeting agendas and materials, and meeting recordings, are posted on the OSA website at <https://www.osa.state.mn.us/about/about-us/councils-groups-sub-pages/supplemental-state-aid-work-group/>.

Allocation Options

Work Group members identified 12 options for allocating supplemental state aid and evaluated each option by considering the following metrics:

- Advantages
- Disadvantages
- Who would be impacted by changing to this allocation method?
- What would be the impacts on different fire department types?

- How easy would this method be to administer (e.g., does data needed to calculate aid exist, is the data reported, etc.)?
- Is this method consistent with the purpose of the supplemental state aid program?
- How much change would be made if this method were implemented?
- Is this method fair and/or equitable?

Option 1: Keep current allocation method.

The current process has been established and expectations, including funding and benefit levels, are in place based on this method, but keeping the current method would not address the perceived inequitable distribution in favor of larger suburban departments.

Option 2: Change the allocation method so it's based on the number of active firefighters.

This option would provide equity regardless of location or size of the fire department, but doesn't consider the varying workloads among departments, would require additional reporting to the Department of Revenue, and raises questions about what constitutes an "active" firefighter as that definition varies among departments. It is estimated that this method would result in 148 entities seeing a reduction in aid, with an average reduction of \$12,820, and 567 entities seeing an increase in aid, with an average increase of \$3,346.

Option 3: Change the allocation method so it's based on a fire department's call volume.

This option may more closely connect supplemental state aid amounts to a firefighter's time commitment or workload, but would require additional reporting to the Department of Revenue, and could result in aid amounts that vary significantly from year to year making funding projections difficult.

Option 4: Use a hybrid allocation method based in part on the current method, in part on the number of firefighters, and in part on the volume of calls.

This option is a potential compromise solution, but would require additional reporting, and add complexity to an aid program that's already confusing without demonstrating much benefit.

Option 5: When a fire department no longer qualifies for supplemental state aid because it transitioned to an all fulltime department, earmark that department's aid to small fire departments.

This option increases aid for small departments without taking away aid from larger communities, but would require "small" fire department to be defined and would be a slow and likely minor increase in aid.

Option 6: When the aid payable to the PERA P&F Plan and the MSRS State Patrol Plan ends, allocate the aid those two plans were receiving to volunteer firefighter plans (rather than letting the aid terminate).

This option provides additional funding for all volunteer firefighter plans and reduces the need to consider an alternative allocation method, but, due to changes in the economic landscape, the full-funding dates for the PERA P&F Plan and the MSRS State Patrol Plan are now expected to be much farther in the future than when the Work Group first started meeting in November 2021.

Option 7: When the aid payable to the PERA P&F Plan and the MSRS State Patrol Plan ends, earmark the aid those two plans were receiving to a fund for small fire departments.

This option allows for a transition to a new approach without reducing aid to any of the volunteer firefighter plans, but the full-funding dates for the PERA P&F Plan and MSRS State Patrol Plan are now expected to be much farther in the future than when the Work Group first began meeting.

Option 8: Change the allocation method so that when a fire department consists of mostly fulltime firefighters, the affiliated pension plan would no longer qualify for supplemental state aid, and the aid instead would be allocated to small fire departments.

This option provides additional funding for small fire departments, but would reduce funding for the remaining “volunteer” firefighters in departments that are primarily staffed with fulltime firefighters, adds complexity, would require additional reporting, and would necessitate a definition of a “small” fire department.

Option 9: Seek an increase in state funding for volunteer firefighter plans (i.e., relief associations, and fire departments in the SVF Plan).

Would provide additional funding for all volunteer firefighter plans, with ease of administration determined by whether a new aid program would be created or additional funding provided to an existing aid program. The benefit could be significant, depending on the amount of the funding increase.

Option 10: Change the authorized uses of the aid to include payments to firefighters as annual stipends or other types of compensation.

This option may help with firefighter recruiting, but could hurt firefighter retention, and there was concern that municipalities may use this money to replace their own fire department funding rather than to supplement their funding.

Option 11: Change the authorized uses of the aid to include certain fire department expenses, such as maintenance and equipment.

This option would provide communities with additional flexibility but reducing aid going into the pension fund seemed outside the scope of the Work Group and contrary to the purpose of the supplemental state aid program. There also were concerns that municipalities could use this money to replace, rather than supplement, funding for fire department budgets.

Option 12: Consider which fire departments should receive the aid. Should fulltime/career fire departments receive an allocation? Should fire departments with no pension coverage for their firefighters receive an allocation?

There was a reluctance to provide a direct appropriation of supplemental state aid to fulltime/career fire departments as an appropriation is already paid to the PERA P&F Plan, and there was a reluctance in ending aid payments to fire departments with no pension coverage for their firefighters as the aid amounts they receive are so small (and likely needed).

Additional Comments

Considerable discussion was given to how much firefighter benefit amounts would need to increase to make a significant difference in firefighter recruitment and retention. With the amount of supplemental state aid allocated to volunteer firefighter plans being about \$5.5 million annually,

and there being over 20,000 firefighters in these plans, even major changes to how the aid is allocated would yield relatively minor changes in actual benefit amounts payable to firefighters without an increase in the state aid appropriation.

Suggestions were made to review whether firefighter recruitment and retention is uniquely harder in rural areas because of the lower tax basis and population, and whether a rural firefighter fund or other equalization mechanism should be considered. If additional funding is needed for rural fire departments, it may be best to do that separately and deliberately, rather than through the existing fire aid programs. Other suggestions made to aid in firefighter recruitment were to exempt portions of firefighter service pensions from state taxes and to make pensions more portable. While these suggestions were outside the scope of the Work Group, they may warrant further attention by the Legislature or other study groups.

Any supplemental state aid allocation method should be calculated using data that's reliable, accurate, consistent, and verifiable. Consideration should also be given to whether the method is cost effective to administer and whether the needed resources to do so are available and adequately funded.

Conclusion

The Work Group identified challenges and opportunities with each option for changing the supplemental state aid allocation method. Each option would provide different results, and there was no consensus on a clear path to make all communities happy. There are trade-offs with each option; a change that increases aid amounts for some fire departments may reduce aid amounts for others. In accordance with its mandate, the Work Group, through this report, identifies these trade-offs and provides a template for the legislature to assess and consider future aid allocation change proposals.

Attachment 1 – Enabling Legislation

1.1 moves to amend S.F. No. 1712; H.F. No. 1758, the delete everything
1.2 amendment (S1712-1A), as follows:

1.3 Page ..., after line ..., insert:

1.4 "Sec. **SUPPLEMENTAL STATE AID WORK GROUP.**

1.5 (a) The state auditor shall convene a Supplemental State Aid Work Group to discuss
1.6 and articulate options to the Legislative Commission on Pensions and Retirement on changing
1.7 the method of allocating police and firefighter retirement supplemental state aid under
1.8 Minnesota Statutes, section 423A.022.

1.9 (b) The scope of the work group is limited to supplemental state aid paid to municipalities
1.10 other than municipalities solely employing firefighters with retirement coverage provided
1.11 by the public employees police and fire retirement plan.

1.12 (c) The work group must:

1.13 (i) consider 2021 Senate File No. 609; House File No. 419, including the discussion and
1.14 testimony on the bills at the meeting of the Commission on March 23, 2021, and

1.15 (ii) address the disparities in the allocation of fire state aid among fire departments.

1.16 (d) Members of the work group shall include:

1.17 (1) two representatives of Minnesota cities, appointed by the League of Minnesota Cities;

1.18 (2) two representatives of Minnesota towns, appointed by the Minnesota Association of
1.19 Townships;

1.20 (3) two representatives of Minnesota fire chiefs, appointed by the Minnesota State Fire
1.21 Chiefs Association;

1.22 (4) two representatives of Minnesota volunteer firefighters, who are active volunteer
1.23 firefighters, appointed by the Minnesota State Fire Departments Association;

1.24 (5) one representative of the State Fire Marshal Division of the Department of Public
1.25 Safety, designated by the commissioner of public safety;

1.26 (6) the executive director of the Public Employees Retirement Association, or the
1.27 executive director's designee; and

1.28 (7) one representative of the Department of Revenue, designated by the commissioner
1.29 of revenue.

- 2.1 (e) Additionally, a staff member of the Legislative Commission on Pensions and
2.2 Retirement shall attend the meetings of the work group to provide background information,
2.3 as requested by members.
- 2.4 (f) The state auditor shall chair the work group. The work group may conduct meetings
2.5 remotely.
- 2.6 (g) The work group shall submit a report by December 31, 2022, to the chair, vice-chair,
2.7 and executive director of the Legislative Commission on Pensions and Retirement.
- 2.8 (h) The work group expires on June 30, 2023.
- 2.9 **EFFECTIVE DATE.** This section is effective June 30, 2021."
- 2.10 Renumber the sections in sequence
- 2.11 Amend the title accordingly

Attachment 2 – Supplemental State Aid Statute

423A.022 POLICE AND FIREFIGHTER RETIREMENT SUPPLEMENTAL STATE AID.

Subdivision 1. **Supplemental state aid.** Annually, the commissioner of revenue shall allocate police and firefighter retirement supplemental state aid appropriated under subdivision 6 as provided in subdivision 2 and paid as provided in subdivision 4.

Subd. 2. **Allocation.** (a) Of the total amount appropriated as supplemental state aid:

(1) 58.064 percent must be paid to the executive director of the Public Employees Retirement Association for deposit in the public employees police and fire retirement fund established by section 353.65, subdivision 1;

(2) 35.484 percent must be paid to municipalities other than municipalities solely employing firefighters with retirement coverage provided by the public employees police and fire retirement plan which qualified to receive fire state aid in that calendar year, allocated in proportion to the most recent amount of fire state aid paid under section 477B.04, for the municipality bears to the most recent total fire state aid for all municipalities other than the municipalities solely employing firefighters with retirement coverage provided by the public employees police and fire retirement plan paid under section 477B.04, with the allocated amount for fire departments participating in the statewide lump-sum volunteer firefighter plan paid to the executive director of the Public Employees Retirement Association for deposit in the fund established by section 353G.02, subdivision 3, and credited to the respective account and with the balance paid to the treasurer of each municipality for transmittal within 30 days of receipt to the treasurer of the applicable volunteer firefighter relief association for deposit in its special fund; and

(3) 6.452 percent must be paid to the executive director of the Minnesota State Retirement System for deposit in the state patrol retirement fund.

(b) For purposes of this section, the term "municipalities" includes independent nonprofit firefighting corporations that participate in the statewide lump-sum volunteer firefighter plan under chapter 353G or with subsidiary volunteer firefighter relief associations operating under chapter 424A.

Subd. 3. **Reporting.** On or before September 1, annually, the executive director of the Public Employees Retirement Association shall report to the commissioner of revenue the following:

(1) the municipalities which employ firefighters with retirement coverage by the public employees police and fire retirement plan;

(2) the fire departments covered by the statewide lump-sum volunteer firefighter plan; and

(3) any other information requested by the commissioner to administer the police and firefighter retirement supplemental state aid program.

Subd. 4. **Payments; conditions prerequisite.** (a) The payments under this section must be made on October 1 each year, with interest at one percent for each month, or portion of a month, that the amount remains unpaid after October 1. Any necessary adjustments must be made to subsequent payments.

(b) The provisions of chapter 477B and section 424A.014 that prevent municipalities and relief associations from being eligible for, or receiving fire state aid under chapter 477B and section 424A.014 until the applicable financial reporting requirements have been complied with, apply to the amounts payable to municipalities and relief associations under this section.

Subd. 5. **Aid termination.** (a) The aid under subdivision 2, paragraph (a), clauses (1) and (3), continues until the earlier of:

(1) the December 1 following the end of the fiscal year in which the actuarial value of assets of both the State Patrol retirement plan and the public employees police and fire retirement plan equals or exceeds 90 percent of the actuarial accrued liabilities as reported by the actuary retained under section 356.214 in the annual actuarial valuation prepared under section 356.215; or

(2) July 1, 2048.

(b) The aid under subdivision 2, paragraph (a), clause (2), does not terminate.

Subd. 6. **Appropriation.** \$15,500,000 is appropriated annually to the commissioner of revenue for this aid program.

History: 2013 c 143 art 2 s 6; 2014 c 296 art 9 s 4,5; 2014 c 308 art 1 s 4; art 9 s 83; 2015 c 68 art 6 s 1; 2018 c 211 art 8 s 8; 1Sp2019 c 6 art 22 s 13,14; 2020 c 108 art 7 s 9

Attachment 3 – Background Information on the 2013 Police and Fire Supplemental Retirement State Aid

Background Information on the 2013 Police and Fire Supplemental Retirement State Aid

The police and fire supplemental retirement state aid was proposed on behalf of a coalition of police organizations and professional firefighter organizations to assist in addressing the growing retirement funding problems.

As initially drafted and introduced as a legislative bill in 2013, the proposal amended Minnesota Statutes, Chapters 69, relating to policy and fire state aid, and 297I, relating to insurance premium taxes, to impose a \$5 per calendar year surcharge on homeowners insurance and automobile insurance policies, with the proceeds from the homeowners insurance surcharge allocated roughly one-third to the fire state aid program and distributed to the statewide lump-sum volunteer firefighter retirement fund or to municipalities or nonprofit firefighting corporations and roughly two-thirds to the Public Employees Police and Fire Retirement Plan (PERA-P&F) and with the proceeds from the automobile insurance surcharge allocated one-third to the police state aid program and distributed to all counties, cities, and state departments employing police officers and two-thirds to PERA-P&F and the State Patrol Retirement Plan distributed on the basis of the number of active member police officers.

When heard by the Legislative Commission on Pensions and Retirement, the Commission corrected the allocation mechanism of the proposed legislation to match the proponents expressed intent, specified a date for the aid allocations from the two accounts, November 1 annually, one month after the allocation date for the fire state aid and police state aid programs, on which portions of the new aid allocation depend, and required reporting from the Public Employees Retirement Association (PERA) to the Commissioner of Revenue information on Public Employees Police and Fire Retirement Plan (PERA-P&F) coverage and Statewide Lump-Sum Volunteer Firefighter Retirement Plan (PERA-SVF) participation that is needed to implement the surcharge fire pension aid allocation formula and set a termination date for the new state aid based on when the State Patrol Plan and the Public Employees Police and Fire Retirement Plan (PERA-P&F) achieve a 90% funded ratio on a market value of assets basis.

The new state aid was intended to raise \$23 million and was specified to be allocated as follows:

| | | |
|---|--------------|---------|
| <u>Surcharge Fire Pension Aid Account</u> | | |
| Statewide Volunteer Fire Plan | \$137,990 | 1.84% |
| Volunteer firefighter relief associations | \$5,412,010 | 72.16% |
| Paid firefighter municipalities | \$649,350 | 8.66% |
| PERA-P&F | \$1,300,650 | 17.34% |
| Total | \$7,500,000 | 100.00% |
| <u>Surcharge Police Pension Aid Account</u> | | |
| PERA-P&F employers | \$4,645,300 | 29.97% |
| Dept. of Public Safety and Dept. of Natural Resources | \$516,150 | 3.33% |
| State Patrol Retirement Plan | \$1,033,800 | 6.67% |
| PERA-P&F | \$9,304,650 | 60.03% |
| Total | \$15,500,000 | 100.00% |
| <u>Total Aid Allocation</u> | | |
| Volunteer firefighter plans | \$5,550,000 | 24.13% |
| Municipalities and counties | \$5,294,630 | 23.03% |
| Dept. of Public Safety and Dept. of Natural Resources | \$516,150 | 2.24% |
| State Patrol Retirement Plan | \$1,033,800 | 4.49% |
| PERA-P&F | \$10,065,300 | 46.11% |
| Total | \$23,000,000 | 100.00% |

When the proposed police and fire supplemental retirement state aid was subsequently heard by standing legislative committees, the source of the funding of the new state aid program was controversial and was ultimately modified, replaced by a direct State General Fund appropriation rather than by a surcharge on insurance policies.

As the new state aid program was added to the 2013 tax bills, the amount of the aid was revised to be \$15,500,000 and the recipients of the new state aid were narrowed to the State Patrol Plan, the PERA-P&F, and the various volunteer firefighter relief associations.

As enacted (Laws 2013, Ch. 143, Art. 2, Sec. 6), the police and fire supplemental retirement state aid was funded by a \$15.5 million annual appropriation, to be allocated 58.065% to PERA-P&F, 35.484% to municipalities other than those solely using firefighters covered by PERA-P&F, and 6.452% to MSRS on behalf of the State Patrol Plan, with the portion allocated to municipalities other than those solely using firefighters covered by PERA-P&F allocated within that group based on the proportion of total fire state aid received relative to each fire department, and terminates for all recipients when PERA-P&F and the State Patrol Retirement Plan both become at least 90% funded.

The fire department recipients of Police and Fire Retirement Supplemental State Aid with the largest amount of aid in 2013 were:

| <u>Fire Department</u> | <u>County</u> | <u>Amount</u> |
|---|-----------------|---------------|
| Plymouth Fire Department | Hennepin..... | \$102,477.93 |
| Eden Prairie City Fire Department..... | Hennepin..... | 95,957.37 |
| Maple Grove Fire Department | Hennepin..... | 86,482.18 |
| Edina Fire Department | Hennepin..... | 86,359.02 |
| Brooklyn Park Fire Department..... | Hennepin..... | 84,666.57 |
| Eagan City Fire Department | Dakota..... | 84,494.56 |
| Woodbury Volunteer Fire Dept. Inc. | Washington..... | 81,067.84 |
| Minnetonka Fire Department..... | Hennepin..... | 79,918.26 |
| Burnsville Fire Department | Dakota..... | 72,571.74 |
| Lakeville City Fire Department | Dakota..... | 70,565.72 |
| Coon Rapids Fire Department | Anoka | 67,362.86 |
| Apple Valley City Fire Department | Dakota..... | 59,168.05 |

The fire department recipients of Police and Fire Retirement Supplemental State Aid with the smallest amount of aid in 2013 were:

| <u>Fire Department</u> | <u>County</u> | <u>Amount</u> |
|--|---------------------|---------------|
| Correll Volunteer Fire Department | Big Stone | \$32.95 |
| Louisburg Fire Department..... | Lac Qui Parle | 43.05 |
| Arco Fire Department..... | Lincoln..... | 64.81 |
| Alida/Bear Creek Fire Control..... | Cook | 269.60 |
| Skyline Fire Department..... | Blue Earth..... | 323.53 |
| Avoca Fire/Rescue Department | Murray | 422.12 |
| Nielsville Volunteer Fire Department | Polk..... | 536.24 |
| Big Falls Fire Department | Koochiching..... | 596.95 |
| Perley-Lee Township Volunteer Fire Dept..... | Norman | 597.52 |
| Minnesota City Fire Department..... | Winona | 719.31 |
| Beltrami Fire Department..... | Polk..... | 746.28 |
| Oslo Fire/Rescue Department | Marshall..... | 779.91 |
| Sedan Fire/Rescue Department..... | Pope..... | 788.43 |
| Bruno Volunteer Fire Department | Pine..... | 807.85 |
| Iona Fire Department..... | Murray | 925.01 |
| Eagles Nest Fire Department | St. Louis | 939.57 |

Attachment 4 – Overview of Fire Aid Programs

Supplemental State Aid Work Group Overview of Programs from November 17, 2021

The background on the Fire State Aid program provides context for the Police & Fire Retirement Supplemental Aid that is the focus of the work group. Information about the Police & Fire Retirement Supplemental Aid program follows this background. The Property Tax Division of the Minnesota Department of Revenue administers both programs.

Fire State Aid

[Minnesota Statutes, chapter 477B](#)

Fire State Aid has two components, initial fire aid and minimum fire aid. Each component is handled separately to arrive at a total Fire State Aid amount for each qualifying fire department.

Initial Fire Aid

Initial fire aid is based on the service area of the fire department.

- 50% based on the estimated market value (EMV) of property within the service area, including:
 - Real and personal property
 - Manufactured homes
 - Tax-exempt property

Note: Mineral EMV is subtracted from the total

- 50% based on the most recent available census population within the service area.

To determine the total amount allocated to each department, we determine a ratio by comparing the EMV and population of a department's service area to the EMV and population of all service areas of all fire departments across the state that are eligible for Fire State Aid. We then allocate initial fire aid using this ratio.

Minimum Fire Aid

Minimum fire aid is funded by a reallocation from a program called Amortization Aid. The reallocation amount has been \$897,436 since 2013.

Eligible fire departments must have volunteer firefighters and either have a relief association or participate in the Public Employees Retirement Association’s (PERA) statewide volunteer firefighter plan.

The calculation is based on a minimum amount of Fire State Aid per active firefighter. The number of active firefighters used for each department is what was reported at a specific time.

| Year Relief Association Established | Calendar Year Financial Reporting to OSA | Maximum Number of Active Volunteer Firefighters |
|--|---|--|
| Before or during 1993 | 1993 | 30 |
| 1994 through 1999 | 1998 | 30 |
| 2000 and later | First annual reporting | 20 |
| PERA Statewide Plan | As of date joined | 30 |

Minnesota Statutes, section 477B.03, subdivision 5

Using the number of active firefighters, we calculate the difference between the minimum fire aid per firefighter and initial fire aid per firefighter. If the resulting minimum fire aid amount per firefighter is more than the initial fire aid per firefighter, the department receives the difference per firefighter in minimum fire aid.

Most Recent Five Years of Minimum Fire Aid

| Payable Year | Number of Departments Receiving Minimum Aid | Amount per Firefighter |
|---------------------|--|-------------------------------|
| 2017 | 275 | \$468.91 |
| 2018 | 277 | \$470.68 |
| 2019 | 279 | \$474.16 |
| 2020 | 273 | \$493.45 |
| 2021 | 270 | \$507.71 |

Total Fire State

Initial fire aid and minimum fire aid are added together to create a preliminary Fire State Aid amount. If a department does not qualify for minimum fire aid, their Fire State Aid is based on only the initial fire aid. Any penalty is deducted from the total. The amount after any penalty is the fire department’s total Fire State Aid. The total amount after penalties is used to calculate the volunteer fire portion of Police & Fire Retirement Supplemental Aid.

Most Recent Five Years

| Payable Year | Total Initial Aid Available | \$ Difference from Prior Year | % Difference from Prior Year | Minimum Aid | Distributed |
|--------------|-----------------------------|-------------------------------|------------------------------|-------------|--------------|
| 2017 | \$28,250,811 | \$137,303 | 0.49% | \$897,436 | \$28,763,068 |
| 2018 | \$29,119,645 | \$868,834 | 3.08% | \$897,436 | \$29,572,434 |
| 2019 | \$30,095,986 | \$976,341 | 3.35% | \$897,436 | \$30,444,956 |
| 2020 | \$32,088,073 | \$1,992,087 | 6.21% | \$897,436 | \$32,500,361 |
| 2021 | \$33,806,286 | \$1,718,213 | 5.08 | \$897,436 | \$34,210,823 |

Note: The distributed amount is after deductions for Office of the State Auditor costs and any adjustments, penalties, or forfeitures. The 2021 amount will be finalized in June 2022.

Police & Fire Retirement Supplemental Aid

[Minnesota Statutes, section 423A.022](#)

The total appropriation is \$15.5 million with about:

- \$9 million paid to the Public Employees Retirement Association (PERA) for the Police & Fire Fund
- \$1 million paid to the Minnesota State Retirement System (MSRS) for the State Patrol Fund
- \$5.5 million distributed to all fire departments where retirement coverage is not solely with the Police & Fire Fund

The 2015 Legislature made the volunteer fire department amount permanent.

Aid is distributed by a direct proportion of how much a department receives in Fire State Aid compared to how much Fire State Aid is received by all qualifying fire departments.

Most Recent Five Years

| Payable Year | Number of Qualifying Departments | Percentage of Fire State Aid |
|--------------|----------------------------------|------------------------------|
| 2017 | 745 | 24.20% |
| 2018 | 744 | 23.79% |
| 2019 | 742 | 23.15% |
| 2020 | 741 | 22.07% |
| 2021 | 741 | 21.01% |

Attachment 5 – Initial Aid Calculation Example

Initial Fire Aid Calculation Example

The following example walks through each step of calculating the initial fire aid component of Fire State Aid. It is based on the data used for Fire State Aid payable in 2021.

Step 1: Collect service area data

- City of Spruce: 100%
- Daisy Township: 50%

Step 2: Find the 2020 estimated market value (EMV) of the service area

- City of Spruce: $\$233,706,400 \times 100\% = \$233,706,400$
- Daisy Township: $\$533,438,500 \times 50\% = \$266,719,250$

Step 3: Collect the 2010 census population of the service area

- City of Spruce: $3,460 \times 100\% = 3,460$
- Daisy Township: $173 \times 50\% = 87$

Step 4: Calculate statewide EMV and population totals

Note: These totals include only the EMV and population of qualifying fire departments' service areas

- EMV for Fire State Aid: $\$898,901,978,791$
- Population for Fire State Aid: $5,297,290$

Step 5: Calculate service area EMV divided by state total EMV

- City of Spruce: $(\$233,706,400 / \$898,901,978,791) = 0.0002600$
- Daisy Township: $(\$266,719,250 / \$898,901,978,791) = 0.0002967$

Step 6: Calculate service area population divided by state total population

- City of Spruce: $(3,460 / 5,297,290) = 0.0006532$
- Daisy Township: $(87 / 5,297,290) = 0.0000164$

Step 7: Collect statewide initial fire state aid total amounts

Total initial fire aid (after OSA costs): $\$33,341,173.06$

- EMV aid: \$16,670,586.53
- Population aid: \$16,670,586.53

Step 8: Calculate EMV aid

- City of Spruce: $0.0002600 \times \$16,670,586.53 = \$4,334.20$
- Daisy Township: $0.0002967 \times \$16,670,586.53 = \$4,946.44$

Total: \$9,280.64

Step 9: Calculate population aid

- City of Spruce: $0.0006532 \times \$16,670,586.53 = \$10,888.63$
- Daisy Township: $0.0000164 \times \$16,670,586.53 = \273.79

Total: \$11,162.42

Step 10: Calculate total initial fire state aid

$$\$9,280.64 + \$11,162.42 = \mathbf{\$20,443.06}$$

Attachment 6 – Historical State Aid Amounts

Historical Fire State Aid Amounts

| Payable Year | Original Initial Aid Amount | \$ Difference from Prior Year | % Difference from Prior Year |
|--------------|-----------------------------|-------------------------------|------------------------------|
| 2021 | \$33,806,286 | 1,718,213.05 | 5.08% |
| 2020 | \$32,088,073 | 1,992,086.53 | 6.21% |
| 2019 | \$30,095,986 | 976,341.10 | 3.35% |
| 2018 | \$29,119,645 | 868,833.90 | 3.08% |
| 2017 | \$28,250,811 | 137,303.00 | 0.49% |
| 2016 | \$28,113,508 | 332,605.00 | 1.20% |
| 2015 | \$27,780,903 | 1,545,298.00 | 5.89% |
| 2014 | \$26,235,605 | 1,392,969.00 | 5.61% |
| 2013 | \$24,842,636 | 2,511,927.00 | 11.25% |
| 2012 | \$22,330,709 | 498,705.00 | 2.28% |
| 2011 | \$21,832,004 | 298,313.00 | 1.39% |
| 2010 | \$21,533,691 | 1,092,673.00 | 5.35% |
| 2009 | \$20,441,018 | (3,286,379.00) | -13.85% * |
| 2008 | \$23,727,397 | (3,923,747.00) | -14.19% * |
| 2007 | \$27,651,144 | (4,396,059.00) | -13.72% * |
| 2006 | \$32,047,203 | 1,845,556.00 | 6.11% |
| 2005 | \$30,201,647 | (694,916.00) | -2.25% |
| 2004 | \$30,896,563 | 6,885,168.00 | 28.67% |
| 2003 | \$24,011,395 | 4,405,166.00 | 22.47% |
| 2002 | \$19,606,229 | 2,373,976.00 | 13.78% |
| 2001 | \$17,232,253 | 785,669.00 | 4.78% |
| 2000 | \$16,446,584 | 457,805.00 | 2.86% |
| 1999 | \$15,988,779 | 627,806.00 | 4.09% |
| 1998 | \$15,360,973 | 651,610.00 | 4.43% |
| 1997 | \$14,709,363 | (254,841.00) | -1.70% |
| 1996 | \$14,964,204 | 3,427,993.00 | 29.72% |
| 1995 | \$11,536,211 | 608,676.00 | 5.57% |
| 1994 | \$10,927,535 | 857,578.00 | 8.52% |
| 1993 | \$10,069,957 | (486,333.00) | -4.61% |
| 1992 | \$10,556,290 | 37,454.00 | 0.36% |
| 1991 | \$10,518,836 | (385,709.00) | -3.54% |
| 1990 | \$10,904,545 | (51,553.00) | -0.47% |
| 1989 | \$10,956,098 | 92,776.00 | 0.85% |
| 1988 | \$10,863,322 | 441,921.00 | 4.24% |
| 1987 | \$10,421,401 | 768,188.00 | 7.96% |
| 1986 | \$9,653,213 | 1,401,532.00 | 16.98% |
| 1985 | \$8,251,681 | 631,830.00 | 8.29% |
| 1984 | \$7,619,851 | 406,062.00 | 5.63% |
| 1983 | \$7,213,789 | (21,106.00) | -0.29% |
| 1982 | \$7,234,895 | 1,022.00 | 0.01% |
| 1981 | \$7,233,873 | 488,587.00 | 7.24% |
| 1980 | \$6,745,286 | 352,620.00 | 5.52% |
| 1979 | \$6,392,666 | 560,577.00 | 9.61% |
| 1978 | \$5,832,089 | 735,935.00 | 14.44% |
| 1977 | \$5,096,154 | 718,977.00 | 16.43% |
| 1976 | \$4,377,177 | 627,053.00 | 16.72% |

| | | | |
|------|-----------------|------------|--------|
| 1975 | \$3,750,124 | 363,710.00 | 10.74% |
| 1974 | \$3,386,414 | 233,051.00 | 7.39% |
| 1973 | \$3,153,363 | 110,914.00 | 3.65% |
| 1972 | \$3,042,449 | 322,146.00 | 11.84% |
| 1971 | \$2,720,303 n/a | n/a | |

*** The Department of Revenue conducted research and determined that insurance companies in the past had overstated the amount of insurance premiums that actually dealt with fire insurance. Representatives within the Department of Revenue met to determine how best to adjust for the past reporting errors. The decision was made to make adjustments to the 2007, 2008, and 2009 state aid amounts. The decrease in aid these years was due in part to these adjustments and in part to lesser taxes collected on insurance premiums.**

Attachment 7 – Minimum Fire Aid Amounts

| FIRE DEPARTMENT NAME | 2021 TOTAL INITIAL FIRE AID | 2021 MINIMUM FIRE AID | 2021 TOTAL FIRE STATE AID AFTER PENALTIES | 2021 FIRE SUPPLEMENTAL AID |
|--|--|--------------------------------------|--|---------------------------------------|
| ADA VOLUNTEER FIRE DEPARTMENT | 17,978.79 | 0.00 | 17,978.79 | 3,777.33 |
| ADAMS VOLUNTEER FIRE DEPARTMENT | 16,196.32 | 0.00 | 16,196.32 | 3,402.83 |
| ADRIAN FIRE DEPARTMENT | 14,910.31 | 0.00 | 14,910.31 | 3,132.64 |
| AITKIN FIRE DEPARTMENT | 53,669.51 | 0.00 | 53,669.51 | 11,275.91 |
| ALASKA VOLUNTEER FIRE DEPARTMENT | 5,545.42 | 1,054.84 | 6,600.26 | 1,386.71 |
| ALBANY FIRE DEPARTMENT | 24,646.60 | 0.00 | 24,646.60 | 5,178.23 |
| ALBERT LEA FIRE DEPARTMENT | 83,952.16 | 0.00 | 83,952.16 | 17,638.26 |
| ALBERTVILLE FIRE DEPARTMENT | 75,842.38 | 0.00 | 75,842.38 | 15,934.41 |
| ALBORN FIRE DEPARTMENT | 4,993.05 | 5,668.91 | 10,661.96 | 2,240.07 |
| ALDEN VOLUNTEER FIRE DEPARTMENT | 9,007.69 | 3,177.40 | 12,185.09 | 2,560.07 |
| ALEXANDRIA FIRE DEPARTMENT | 131,918.56 | 0.00 | 131,918.56 | 27,715.95 |
| ALMELUND FIRE/RESCUE DEPARTMENT | 15,439.08 | 0.00 | 15,439.08 | 3,243.73 |
| ALPHA FIRE DEPARTMENT | 5,381.65 | 2,234.03 | 7,615.68 | 1,600.05 |
| ALTURA FIRE DEPARTMENT | 8,666.89 | 1,995.07 | 10,661.96 | 2,240.07 |
| ALVARADO FIRE DEPARTMENT | 10,919.09 | 0.00 | 10,919.09 | 2,294.09 |
| AMBOY FIRE DEPARTMENT | 10,067.63 | 594.33 | 10,661.96 | 2,240.07 |
| ANDOVER CITY FIRE DEPARTMENT | 167,546.19 | 0.00 | 167,546.19 | 35,201.28 |
| ANNANDALE FIRE DEPARTMENT | 46,540.43 | 0.00 | 46,540.43 | 9,778.10 |
| ANOKA-CHAMPLIN FIRE DEPARTMENT | 219,273.16 | 0.00 | 219,273.16 | 46,069.07 |
| APPLE VALLEY CITY FIRE DEPARTMENT | 283,717.15 | 0.00 | 283,717.15 | 59,608.68 |
| APPLETON FIRE/RESCUE DEPARTMENT | 18,160.10 | 0.00 | 18,160.10 | 3,815.42 |
| ARCO FIRE DEPARTMENT | 271.52 | 0.00 | 271.52 | 57.05 |
| ARGYLE VOLUNTEER FIRE DEPARTMENT | 11,919.39 | 773.41 | 12,692.80 | 2,666.74 |
| ARLINGTON FIRE DEPARTMENT | 22,945.48 | 0.00 | 22,945.48 | 4,820.82 |
| ARROWHEAD VOLUNTEER FIRE DEPARTMENT | 2,228.78 | 4,879.19 | 7,107.97 | 1,493.38 |
| ASHBY FIRE DEPARTMENT | 13,023.07 | 0.00 | 13,023.07 | 2,736.13 |
| ASKOV VOLUNTEER FIRE/RESCUE DEPARTMENT | 5,602.83 | 3,535.99 | 9,138.82 | 1,920.06 |
| ATWATER FIRE DEPARTMENT | 16,159.50 | 0.00 | 16,159.50 | 3,395.09 |
| AUDUBON FIRE DEPARTMENT | 23,807.97 | 0.00 | 23,807.97 | 5,002.03 |
| AURORA FIRE DEPARTMENT | 9,782.09 | 0.00 | 9,782.09 | 2,055.21 |
| AUSTIN FIRE DEPARTMENT | 123,207.07 | 0.00 | 123,207.07 | 25,885.68 |

| | | | | |
|--|------------|----------|------------|-----------|
| AVON FIRE DEPARTMENT | 31,812.46 | 0.00 | 31,812.46 | 6,683.77 |
| BABBITT FIRE DEPARTMENT | 12,260.00 | 432.80 | 12,692.80 | 2,666.74 |
| BACKUS FIRE/RESCUE DEPARTMENT | 22,445.79 | 0.00 | 22,445.79 | 4,715.84 |
| BADGER FIRE DEPARTMENT | 8,431.55 | 707.27 | 9,138.82 | 1,920.06 |
| BAGLEY FIRE DEPARTMENT | 22,399.73 | 0.00 | 22,399.73 | 4,706.16 |
| BALATON FIRE DEPARTMENT | 14,730.16 | 0.00 | 14,730.16 | 3,094.79 |
| BALDWIN FIRE DEPARTMENT | 34,998.96 | 0.00 | 34,998.96 | 7,353.25 |
| BALSAM FIRE DEPARTMENT | 10,520.22 | 0.00 | 10,520.22 | 2,210.29 |
| BARNESVILLE FIRE DEPARTMENT | 28,783.32 | 0.00 | 28,783.32 | 6,047.35 |
| BARNUM FIRE DEPARTMENT | 9,938.63 | 1,738.75 | 11,677.38 | 2,453.41 |
| BARRETT FIRE DEPARTMENT | 6,860.45 | 3,801.51 | 10,661.96 | 2,240.07 |
| BATTLE LAKE FIRE DEPARTMENT | 27,848.51 | 0.00 | 27,848.51 | 5,850.94 |
| BAUDETTE FIRE DEPARTMENT | 19,087.73 | 0.00 | 19,087.73 | 4,010.31 |
| BAYPORT FIRE DEPARTMENT | 95,842.31 | 0.00 | 95,842.31 | 20,136.37 |
| BEARDSLEY FIRE DEPARTMENT | 8,499.44 | 1,654.80 | 10,154.24 | 2,133.40 |
| BEARVILLE TOWNSHIP VOLUNTEER FIRE DEPARTMENT | 4,938.71 | 1,153.84 | 6,092.55 | 1,280.04 |
| BEAVER CREEK FIRE DEPARTMENT | 9,610.06 | 0.00 | 9,610.06 | 2,019.06 |
| BECKER FIRE DEPARTMENT | 76,438.38 | 0.00 | 76,438.38 | 16,059.63 |
| BELGRADE FIRE DEPARTMENT | 10,976.89 | 1,715.91 | 12,692.80 | 2,666.74 |
| BELLE PLAINE CITY FIRE DEPARTMENT | 56,323.89 | 0.00 | 56,323.89 | 11,833.59 |
| BELLINGHAM FIRE DEPARTMENT | 9,475.48 | 678.76 | 10,154.24 | 2,133.40 |
| BELTRAMI FIRE DEPARTMENT | 3,928.42 | 0.00 | 3,928.42 | 825.36 |
| BELVIEW FIRE DEPARTMENT | 8,532.72 | 1,113.81 | 9,646.53 | 2,026.73 |
| BEMIDJI FIRE DEPARTMENT | 183,586.85 | 0.00 | 183,586.85 | 38,571.41 |
| BENSON FIRE DEPARTMENT | 34,455.10 | 0.00 | 34,455.10 | 7,238.98 |
| BERTHA CITY FIRE DEPARTMENT | 8,165.69 | 1,988.55 | 10,154.24 | 2,133.40 |
| BETHEL FIRE DEPARTMENT | 2,294.13 | 3,290.70 | 5,584.83 | 1,173.37 |
| BIG FALLS FIRE DEPARTMENT | 2,358.85 | 0.00 | 2,358.85 | 495.59 |
| BIG LAKE FIRE DEPARTMENT | 96,301.11 | 0.00 | 96,301.11 | 20,232.76 |
| BIGELOW FIRE/RESCUE DEPARTMENT | 7,858.96 | 1,787.57 | 9,646.53 | 2,026.73 |
| BIGFORK FIRE DEPARTMENT | 23,360.55 | 0.00 | 23,360.55 | 4,908.03 |
| BIRD ISLAND FIRE DEPARTMENT | 14,958.63 | 0.00 | 14,958.63 | 3,142.79 |
| BIWABIK CITY FIRE DEPARTMENT | 4,879.83 | 3,751.28 | 8,631.11 | 1,813.39 |
| BIWABIK TOWNSHIP VOLUNTEER FIRE DEPARTMENT | 4,534.21 | 5,112.32 | 9,646.53 | 2,026.73 |

| | | | | |
|--|------------|----------|------------|------------|
| BLACKDUCK FIRE DEPARTMENT | 17,921.49 | 0.00 | 17,921.49 | 3,765.29 |
| BLACKHOOF FIRE DEPARTMENT | 6,088.55 | 4,065.69 | 10,154.24 | 2,133.40 |
| BLOMKEST FIRE DEPARTMENT | 11,756.51 | 0.00 | 11,756.51 | 2,470.03 |
| BLOOMING PRAIRIE FIRE DEPARTMENT | 32,835.44 | 0.00 | 32,835.44 | 6,898.69 |
| BLOOMINGTON FIRE DEPARTMENT | 555,606.37 | 0.00 | 555,606.37 | 116,732.33 |
| BLUE EARTH FIRE DEPARTMENT | 28,135.24 | 0.00 | 28,135.24 | 5,911.19 |
| BLUFFTON FIRE DEPARTMENT | 3,605.57 | 4,517.83 | 8,123.40 | 1,706.72 |
| BORUP FIRE DEPARTMENT | 5,192.65 | 0.00 | 4,673.38 | 981.87 |
| BOWLUS FIRE DEPARTMENT | 10,927.17 | 0.00 | 10,927.17 | 2,295.79 |
| BOYD FIRE DEPARTMENT | 7,745.05 | 1,901.48 | 9,646.53 | 2,026.73 |
| BRAHAM FIRE DEPARTMENT | 28,175.78 | 0.00 | 28,175.78 | 5,919.70 |
| BRAINERD FIRE DEPARTMENT | 180,253.80 | 0.00 | 180,253.80 | 37,871.14 |
| BRANDON FIRE DEPARTMENT | 13,193.19 | 0.00 | 13,193.19 | 2,771.88 |
| BRECKENRIDGE FIRE DEPARTMENT | 29,197.59 | 0.00 | 29,197.59 | 6,134.38 |
| BREITUNG FIRE DEPARTMENT | 5,258.92 | 5,910.75 | 11,169.67 | 2,346.74 |
| BREWSTER FIRE DEPARTMENT | 18,408.94 | 0.00 | 18,408.94 | 3,867.70 |
| BRICELYN FIRE/AMBULANCE | 7,613.20 | 1,017.91 | 8,631.11 | 1,813.39 |
| BRIMSON AREA VOLUNTEER FIRE DEPARTMENT | 5,511.09 | 1,596.88 | 7,107.97 | 1,493.38 |
| BROOK PARK FIRE DEPARTMENT | 3,165.36 | 5,465.75 | 8,631.11 | 1,813.39 |
| BROOKLYN CENTER FIRE DEPARTMENT | 152,712.68 | 0.00 | 152,712.68 | 32,084.78 |
| BROOKLYN PARK FIRE DEPARTMENT | 413,762.91 | 0.00 | 413,762.91 | NA |
| BROOTEN VOLUNTEER FIRE DEPARTMENT | 12,964.03 | 0.00 | 12,964.03 | 2,723.73 |
| BROWERVILLE FIRE DEPARTMENT | 16,162.69 | 0.00 | 16,162.69 | 3,395.76 |
| BROWNS VALLEY FIRE DEPARTMENT | 4,379.14 | 6,282.82 | 10,661.96 | 2,240.07 |
| BROWNSDALE VOLUNTEER FIRE DEPARTMENT | 11,708.64 | 0.00 | 11,708.64 | 2,459.97 |
| BROWNSVILLE CITY FIRE DEPARTMENT | 4,657.57 | 4,988.96 | 9,646.53 | 2,026.73 |
| BROWNTON FIRE DEPARTMENT | 10,918.12 | 251.55 | 11,169.67 | 2,346.74 |
| BRUNO VOLUNTEER FIRE DEPARTMENT | 3,428.36 | 4,187.32 | 7,615.68 | 1,600.05 |
| BUFFALO FIRE DEPARTMENT | 114,599.26 | 0.00 | 114,599.26 | 24,077.19 |
| BUFFALO LAKE FIRE DEPARTMENT | 12,121.14 | 63.95 | 12,185.09 | 2,560.07 |
| BUHL FIRE DEPARTMENT | 3,931.03 | 5,207.79 | 9,138.82 | 1,920.06 |
| BURNSVILLE FIRE DEPARTMENT | 338,140.75 | 0.00 | 338,140.75 | NA |
| BUTTERFIELD FIRE DEPARTMENT | 7,240.71 | 4,944.38 | 12,185.09 | 2,560.07 |
| BUYCK COMMUNITY FIRE PROTECTION ASSOC. | 2,489.14 | 3,603.41 | 6,092.55 | 1,280.04 |

| | | | | |
|--|------------|----------|------------|-----------|
| BYRON FIRE DEPARTMENT | 45,509.80 | 0.00 | 45,509.80 | 9,561.56 |
| CALEDONIA FIRE DEPARTMENT | 28,485.76 | 0.00 | 28,485.76 | 5,984.83 |
| CALLAWAY VOLUNTEER FIRE DEPARTMENT | 11,348.85 | 0.00 | 11,348.85 | 2,384.38 |
| CAMBRIDGE FIRE DEPARTMENT | 73,487.57 | 0.00 | 73,487.57 | 15,439.66 |
| CAMPBELL VOLUNTEER FIRE DEPARTMENT | 8,516.96 | 4,683.56 | 13,200.52 | 2,773.42 |
| CANBY VOLUNTEER FIRE DEPARTMENT | 21,294.08 | 0.00 | 21,294.08 | 4,473.86 |
| CANNON FALLS FIRE DEPARTMENT | 48,408.91 | 0.00 | 48,408.91 | 10,170.66 |
| CANOSIA VOLUNTEER FIRE DEPARTMENT | 12,479.82 | 0.00 | 12,479.82 | 2,622.00 |
| CANTON CITY FIRE DEPARTMENT | 7,423.46 | 2,730.78 | 10,154.24 | 2,133.40 |
| CARLOS FIRE DEPARTMENT | 14,968.11 | 0.00 | 14,968.11 | 3,144.78 |
| CARLTON FIRE DEPARTMENT | 22,257.97 | 0.00 | 22,257.97 | 4,676.38 |
| CARSONVILLE VOLUNTEER FIRE/RESCUE DEPARTMENT | 16,449.64 | 0.00 | 16,449.64 | 3,456.05 |
| CARVER FIRE DEPARTMENT | 34,957.47 | 0.00 | 34,957.47 | 7,344.53 |
| CASS LAKE VOLUNTEER RURAL FIRE ASSOC. | 42,116.17 | 0.00 | 42,116.17 | 8,848.56 |
| CENTENNIAL FIRE DISTRICT | 46,217.17 | 0.00 | 46,217.17 | 9,710.18 |
| CENTER CITY FIRE/RESCUE DEPARTMENT | 13,430.59 | 0.00 | 13,430.59 | 2,821.75 |
| CENTRAL LAKES FIRE DEPARTMENT | 1,316.67 | 8,837.57 | 9,646.53 | 2,026.73 |
| CEYLON FIRE DEPARTMENT | 8,663.95 | 1,998.01 | 10,661.96 | 2,240.07 |
| CHAIN OF LAKES FIRE DEPARTMENT | 20,712.06 | 0.00 | 20,712.06 | 4,351.58 |
| CHANDLER VOLUNTEER FIRE DEPARTMENT | 7,030.42 | 1,600.69 | 8,631.11 | 1,813.39 |
| CHANHASSEN FIRE DEPARTMENT | 172,074.38 | 0.00 | 172,074.38 | 36,152.65 |
| CHASKA FIRE DEPARTMENT | 148,643.85 | 0.00 | 148,643.85 | 31,229.92 |
| CHATFIELD CITY FIRE DEPARTMENT | 32,280.63 | 0.00 | 32,280.63 | 6,782.13 |
| CHERRY FIRE DEPARTMENT | 4,891.89 | 5,262.35 | 10,154.24 | 2,133.40 |
| CHISAGO CITY FIRE DEPARTMENT | 36,917.14 | 0.00 | 36,917.14 | 7,756.25 |
| CHISHOLM FIRE DEPARTMENT | 24,624.47 | 0.00 | 24,624.47 | 5,173.58 |
| CHOKIO FIRE DEPARTMENT | 15,098.34 | 0.00 | 15,098.34 | 3,172.15 |
| CLARA CITY FIRE DEPARTMENT | 17,694.05 | 0.00 | 17,694.05 | 3,717.50 |
| CLAREMONT FIRE DEPARTMENT | 11,984.93 | 0.00 | 11,984.93 | 2,518.02 |
| CLARISSA FIRE DEPARTMENT | 8,120.19 | 4,064.90 | 12,185.09 | 2,560.07 |
| CLARKFIELD FIRE DEPARTMENT | 16,679.93 | 0.00 | 16,679.93 | 3,504.44 |
| CLARKS GROVE FIRE DEPARTMENT | 10,984.68 | 0.00 | 10,984.68 | 2,307.87 |
| CLEAR LAKE FIRE DEPARTMENT | 28,051.28 | 0.00 | 28,051.28 | 5,893.55 |
| CLEARBROOK FIRE DEPARTMENT | 17,849.33 | 0.00 | 17,849.33 | 3,750.13 |

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| CLEARWATER FIRE DEPARTMENT | 27,247.68 | 0.00 | 27,247.68 | 5,724.71 |
| CLEMENTS FIRE DEPARTMENT | 5,482.27 | 5,687.40 | 11,169.67 | 2,346.74 |
| CLEVELAND FIRE/RESCUE DEPARTMENT | 17,701.76 | 0.00 | 17,701.76 | 3,719.12 |
| CLIFTON VOLUNTEER FIRE DEPARTMENT (DULUTH, TOWN OF) | 12,666.18 | 0.00 | 12,666.18 | 2,661.15 |
| CLIMAX FIRE DEPARTMENT | 4,463.27 | 4,167.84 | 8,631.11 | 1,813.39 |
| CLINTON FIRE DEPARTMENT (BIG STONE) | 9,724.69 | 937.27 | 10,661.96 | 2,240.07 |
| CLINTON VOLUNTEER FIRE DEPARTMENT (ST LOUIS) | 5,264.15 | 3,874.67 | 9,138.82 | 1,920.06 |
| CLONTARF FIRE DEPARTMENT | 5,300.95 | 0.00 | 5,300.95 | 1,113.72 |
| CLOQUET AREA FIRE DISTRICT | 75,179.98 | 0.00 | 75,179.98 | 15,795.24 |
| COHASSET FIRE/RESCUE DEPARTMENT | 27,655.74 | 0.00 | 27,655.74 | 5,810.44 |
| COKATO FIRE DEPARTMENT | 31,452.14 | 0.00 | 31,452.14 | 6,608.06 |
| COLD SPRING FIRE DEPARTMENT | 41,184.87 | 0.00 | 41,184.87 | 8,652.90 |
| COLOGNE FIRE DEPARTMENT | 20,642.43 | 0.00 | 20,642.43 | 4,336.95 |
| COLUMBIA HEIGHTS FIRE DEPARTMENT | 98,088.70 | 0.00 | 98,088.70 | 20,608.34 |
| COLVILL VOLUNTEER FIRE DEPARTMENT | 3,407.77 | 3,700.20 | 7,107.97 | 1,493.38 |
| COLVIN FIRE DEPARTMENT, INC. | 2,848.95 | 2,735.88 | 5,584.83 | 1,173.37 |
| COMFREY VOLUNTEER FIRE/RESCUE DEPARTMENT | 11,910.59 | 0.00 | 11,910.59 | 2,502.40 |
| CONGER COMMUNITY FIRE DEPARTMENT | 6,761.26 | 0.00 | 6,761.26 | 1,420.53 |
| COOK FIRE/RESCUE DEPARTMENT | 21,165.49 | 0.00 | 21,165.49 | 4,446.85 |
| COON RAPIDS FIRE DEPARTMENT | 322,440.44 | 0.00 | 322,440.44 | 67,744.41 |
| CORRELL VOLUNTEER FIRE DEPARTMENT | 147.22 | 0.00 | 0.00 | 0.00 |
| COSMOS VOLUNTEER FIRE DEPARTMENT | 10,948.79 | 0.00 | 10,948.79 | 2,300.33 |
| COTTAGE GROVE FIRE DEPARTMENT | 192,978.95 | 0.00 | 192,978.95 | 40,544.68 |
| COTTON VOLUNTEER FIRE DEPARTMENT | 3,122.10 | 3,985.87 | 7,107.97 | 1,493.38 |
| COTTONWOOD FIRE DEPARTMENT | 16,914.09 | 0.00 | 16,914.09 | 3,553.63 |
| COURTLAND FIRE DEPARTMENT | 12,029.88 | 0.00 | 12,029.88 | 2,527.47 |
| CRANE LAKE VOLUNTEER FIRE DEPARTMENT | 2,746.80 | 2,330.32 | 5,077.12 | 1,066.70 |
| CROMWELL-WRIGHT AREA FIRE DISTRICT | 13,419.16 | 289.07 | 13,708.23 | 2,880.09 |
| CROOKED LAKE VOLUNTEER FIRE DEPARTMENT | 9,044.05 | 602.48 | 9,646.53 | 2,026.73 |
| CROOKSTON (CITY) FIRE DEPARTMENT | 34,698.35 | 0.00 | 34,698.35 | NA |
| CROOKSTON FIREFIGHTERS ASSOCIATION | 28,133.21 | 0.00 | 28,133.21 | 5,910.76 |
| CROSBY FIRE DEPARTMENT | 13,851.15 | 1,380.22 | 15,231.37 | 3,200.10 |
| CROSSLAKE FIRE DEPARTMENT | 36,086.63 | 0.00 | 36,086.63 | 7,581.76 |
| CULVER VOLUNTEER FIRE DEPARTMENT | 4,013.05 | 2,079.50 | 6,092.55 | 1,280.04 |

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| CURRIE FIRE DEPARTMENT | 9,038.86 | 2,130.81 | 11,169.67 | 2,346.74 |
| CUYUNA FIRE DEPARTMENT | 3,073.64 | 9,111.46 | 12,185.10 | 2,560.08 |
| CYRUS VOLUNTEER FIRE DEPARTMENT | 8,669.70 | 469.12 | 9,138.82 | 1,920.06 |
| DAKOTA FIRE/RESCUE DEPARTMENT | 4,312.03 | 3,811.37 | 8,123.40 | 1,706.72 |
| DALBO VOLUNTEER FIRE DEPARTMENT | 13,452.85 | 0.00 | 13,452.85 | 2,826.43 |
| DALTON FIRE DEPARTMENT | 11,340.13 | 844.96 | 10,966.58 | 2,304.07 |
| DANUBE FIRE DEPARTMENT | 9,716.07 | 0.00 | 9,716.07 | 2,041.34 |
| DANVERS FIRE DEPARTMENT | 7,544.63 | 578.77 | 8,123.40 | 1,706.72 |
| DARFUR FIRE DEPARTMENT | 5,835.78 | 2,287.62 | 8,123.40 | 1,706.72 |
| DASSEL VOLUNTEER FIREFIGHTERS | 33,831.23 | 0.00 | 33,831.23 | 7,107.91 |
| DAWSON FIRE DEPARTMENT | 20,728.06 | 0.00 | 20,728.06 | 4,354.94 |
| DAYTON CITY FIRE DEPARTMENT | 40,831.66 | 0.00 | 40,831.66 | 8,578.69 |
| DEER CREEK FIRE DEPARTMENT | 7,317.13 | 2,837.11 | 10,154.24 | 2,133.40 |
| DEER RIVER FIRE DEPARTMENT | 29,906.82 | 0.00 | 29,906.82 | 6,283.39 |
| DEERWOOD FIRE DEPARTMENT | 27,498.84 | 0.00 | 27,498.84 | 5,777.48 |
| DEGRAFF FIRE DEPARTMENT | 498.32 | 5,086.51 | 5,584.83 | 1,173.37 |
| DELANO FIRE DEPARTMENT | 50,749.01 | 0.00 | 50,749.01 | 10,662.31 |
| DELAVAN VOLUNTEER FIRE DEPARTMENT | 8,013.71 | 617.40 | 8,631.11 | 1,813.39 |
| DENT FIRE DEPARTMENT | 22,260.28 | 0.00 | 22,260.28 | 4,676.86 |
| DETROIT LAKES FIRE DEPARTMENT | 102,593.45 | 0.00 | 102,593.45 | 21,554.78 |
| DEXTER FIRE DEPARTMENT | 7,827.70 | 295.70 | 8,123.40 | 1,706.72 |
| DILWORTH CITY FIRE DEPARTMENT | 33,786.66 | 0.00 | 33,786.66 | 7,098.54 |
| DODGE CENTER FIRE DEPARTMENT | 19,942.10 | 0.00 | 19,942.10 | 4,189.81 |
| DONNELLY FIRE DEPARTMENT | 9,226.65 | 4,481.58 | 13,708.23 | 2,880.09 |
| DOVER FIRE DEPARTMENT | 10,820.88 | 0.00 | 10,820.88 | 2,273.46 |
| DOVRAY FIRE DEPARTMENT | 4,857.56 | 1,742.70 | 6,600.26 | 1,386.71 |
| DULUTH FIRE DEPARTMENT | 440,921.71 | 0.00 | 440,921.71 | NA |
| DUMONT FIRE DEPARTMENT | 4,736.27 | 5,417.97 | 10,154.24 | 2,133.40 |
| DUNNELL/LAKE FREMONT FIRE DEPARTMENT | 6,179.97 | 928.00 | 7,107.97 | 1,493.38 |
| EAGAN CITY FIRE DEPARTMENT | 403,450.75 | 0.00 | 403,450.75 | 84,764.59 |
| EAGLE BEND VOLUNTEER FIRE DEPARTMENT | 8,445.66 | 4,247.14 | 12,692.80 | 2,666.74 |
| EAGLE LAKE FIRE/RESCUE DEPARTMENT | 20,084.43 | 0.00 | 20,084.43 | 4,219.72 |
| EAGLES NEST FIRE DEPARTMENT | 3,403.93 | 3,196.33 | 6,600.26 | 1,386.71 |
| EAST BETHEL CITY FIRE DEPARTMENT | 62,248.15 | 0.00 | 62,248.15 | 13,078.27 |

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| EAST GRAND FORKS FIRE DEPARTMENT | 61,304.08 | 0.00 | 61,304.08 | 12,879.92 |
| EASTERN HUBBARD COUNTY FIRE DEPARTMENT | 10,720.18 | 0.00 | 10,720.18 | 2,252.30 |
| EASTON FIRE DEPARTMENT | 5,887.54 | 5,789.84 | 11,677.38 | 2,453.41 |
| ECHO VOLUNTEER FIRE DEPARTMENT | 7,880.82 | 750.29 | 8,631.11 | 1,813.39 |
| EDEN PRAIRIE CITY FIRE DEPARTMENT | 422,747.20 | 0.00 | 422,747.20 | 88,818.75 |
| EDEN VALLEY FIRE DEPARTMENT | 20,532.74 | 0.00 | 20,532.74 | 4,313.91 |
| EDGERTON VOLUNTEER FIRE DEPARTMENT | 19,516.14 | 0.00 | 19,516.14 | 4,100.32 |
| EDINA FIRE DEPARTMENT | 416,917.07 | 0.00 | 416,917.07 | 87,593.85 |
| EITZEN VOLUNTEER FIRE DEPARTMENT | 2,858.07 | 9,834.74 | 12,692.81 | 2,666.75 |
| ELBOW LAKE FIRE DEPARTMENT | 12,395.36 | 1,312.87 | 13,708.23 | 2,880.09 |
| ELBOW TULABY LAKES VOLUNTEER FIRE DEPARTMENT | 7,148.71 | 0.00 | 7,148.71 | 1,501.94 |
| ELGIN FIRE DEPARTMENT | 21,495.72 | 0.00 | 21,495.72 | 4,516.23 |
| ELIZABETH FIRE DEPARTMENT | 9,043.48 | 1,618.48 | 10,661.96 | 2,240.07 |
| ELK RIVER FIRE DEPARTMENT | 180,075.07 | 0.00 | 180,075.07 | 37,833.59 |
| ELKO NEW MARKET FIRE DEPARTMENT | 54,549.50 | 0.00 | 54,549.50 | 11,460.79 |
| ELLEDALE FIRE DEPARTMENT | 14,262.09 | 0.00 | 14,262.09 | 2,996.45 |
| ELLSBURG VOLUNTEER FIRE DEPARTMENT | 2,548.54 | 1,005.45 | 3,553.99 | 746.69 |
| ELLSWORTH FIRE DEPARTMENT | 9,174.39 | 2,502.99 | 11,677.38 | 2,453.41 |
| ELMER VOLUNTEER FIRE DEPARTMENT | 850.51 | 7,272.89 | 8,123.40 | 1,706.72 |
| ELMORE FIRE DEPARTMENT | 7,558.69 | 0.00 | 7,558.69 | 1,588.07 |
| ELROSA FIRE/RESCUE DEPARTMENT | 8,007.08 | 7,224.29 | 15,231.37 | 3,200.10 |
| ELY FIRE DEPARTMENT | 20,443.06 | 0.00 | 20,443.06 | 4,295.07 |
| ELYSIAN FIRE DEPARTMENT | 13,794.06 | 0.00 | 13,794.06 | 2,898.12 |
| EMBARRASS REGION VOLUNTEER FIRE DEPARTMENT | 5,311.59 | 2,304.09 | 7,615.68 | 1,600.05 |
| EMILY VOLUNTEER FIRE DEPARTMENT | 11,316.40 | 0.00 | 11,316.40 | 2,377.56 |
| EMMONS VOLUNTEER FIRE DEPARTMENT | 6,823.81 | 2,822.72 | 9,646.53 | 2,026.73 |
| ERSKINE FIRE DEPARTMENT | 8,394.04 | 1,252.49 | 9,646.53 | 2,026.73 |
| EVANSVILLE FIRE DEPARTMENT | 8,693.98 | 2,475.69 | 11,169.67 | 2,346.74 |
| EVELETH FIRE DEPARTMENT | 15,259.50 | 0.00 | 15,259.50 | 3,206.01 |
| EVERGREEN FIRE DEPARTMENT | 2,002.06 | 4,598.20 | 6,600.26 | 1,386.71 |
| EXCELSIOR FIRE DISTRICT | 143,614.91 | 0.00 | 143,614.91 | 30,173.34 |
| EYOTA FIRE DEPARTMENT | 19,950.88 | 0.00 | 19,950.88 | 4,191.66 |
| FAIRFAX FIRE DEPARTMENT | 17,671.56 | 0.00 | 17,671.56 | 3,712.78 |
| FAIRMONT FIRE DEPARTMENT | 80,870.00 | 0.00 | 80,870.00 | 16,990.70 |

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| FALCON HEIGHTS CITY FIRE DEPARTMENT | 39,552.18 | 0.00 | 39,552.18 | 8,309.87 |
| FARIBAULT FIRE DEPARTMENT | 144,384.31 | 0.00 | 144,384.31 | NA |
| FARMINGTON FIRE DEPARTMENT | 140,337.62 | 0.00 | 140,337.62 | 29,484.79 |
| FAYAL TOWNSHIP FIRE DEPARTMENT | 9,994.53 | 1,175.14 | 11,169.67 | 2,346.74 |
| FEDERAL DAM VOLUNTEER FIRE DEPARTMENT | 3,946.38 | 1,638.45 | 0.00 | 0.00 |
| FELTON COMMUNITY VOLUNTEER FIRE DEPARTMENT | 10,361.81 | 0.00 | 10,361.81 | 2,177.01 |
| FERGUS FALLS FIRE DEPARTMENT | 87,001.18 | 0.00 | 87,001.18 | 18,278.86 |
| FERTILE FIRE DEPARTMENT | 18,887.23 | 0.00 | 18,887.23 | 3,968.19 |
| FIFTY LAKES FIRE/RESCUE DEPARTMENT | 5,748.45 | 851.81 | 6,600.26 | 1,386.71 |
| FINLAND FIRE DEPARTMENT | 16,009.85 | 0.00 | 16,009.85 | 3,363.65 |
| FINLAYSON FIRE/RESCUE DEPARTMENT | 12,409.95 | 0.00 | 12,409.95 | 2,607.32 |
| FISHER FIRE DEPARTMENT | 5,288.33 | 7,912.19 | 13,200.52 | 2,773.42 |
| FLENSBURG FIRE DEPARTMENT | 1,104.16 | 10,065.52 | 11,169.68 | 2,346.74 |
| FLOODWOOD CITY FIRE DEPARTMENT | 12,162.51 | 1,545.72 | 13,708.23 | 2,880.09 |
| FOLEY FIRE DEPARTMENT | 49,305.17 | 0.00 | 49,305.17 | 10,358.97 |
| FORADA FIRE DEPARTMENT | 7,626.79 | 7,096.86 | 14,723.65 | 3,093.42 |
| FOREST LAKE FIRE DEPARTMENT | 134,315.86 | 0.00 | 134,315.86 | 28,219.62 |
| FORESTON FIRE DEPARTMENT | 10,033.86 | 1,643.52 | 11,677.38 | 2,453.41 |
| FOSSTON RURAL FIRE DISTRICT | 22,093.14 | 0.00 | 22,093.14 | 4,641.75 |
| FOUNTAIN CITY FIRE DEPARTMENT | 6,532.62 | 3,621.62 | 10,154.24 | 2,133.40 |
| FOXHOME FIRE DEPARTMENT | 3,384.60 | 5,754.22 | 9,138.82 | 1,920.06 |
| FRANKLIN FIRE DEPARTMENT | 8,822.39 | 1,331.85 | 10,154.24 | 2,133.40 |
| FRAZEE FIRE DEPARTMENT | 24,362.58 | 0.00 | 24,362.58 | 5,118.55 |
| FREDENBERG VOLUNTEER FIRE DEPARTMENT | 9,236.10 | 0.00 | 9,236.10 | 1,940.50 |
| FREEBORN FIRE DEPARTMENT | 6,170.36 | 0.00 | 6,170.36 | 1,296.39 |
| FREEPORT FIRE DEPARTMENT | 16,074.63 | 0.00 | 16,074.63 | 3,377.26 |
| FRENCH TOWNSHIP FIRE DEPARTMENT | 5,543.16 | 6,641.93 | 12,185.09 | 2,560.07 |
| FRIDLEY FIRE DEPARTMENT | 152,012.31 | 0.00 | 152,012.31 | 31,937.63 |
| FROST FIRE DEPARTMENT | 8,444.44 | 1,202.09 | 9,646.53 | 2,026.73 |
| FULDA FIRE DEPARTMENT | 24,126.19 | 0.00 | 24,126.19 | 5,068.89 |
| GARFIELD FIRE DEPARTMENT | 16,702.23 | 0.00 | 16,702.23 | 3,509.12 |
| GARRISON FIRE/RESCUE DEPARTMENT | 29,008.22 | 0.00 | 29,008.22 | 6,094.60 |
| GARVIN FIRE DEPARTMENT | 1,067.79 | 7,563.32 | 8,631.11 | 1,813.39 |
| GARY FIRE DEPARTMENT | 4,434.31 | 3,689.09 | 8,123.40 | 1,706.72 |

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| GAYLORD FIRE DEPARTMENT | 21,784.41 | 0.00 | 21,784.41 | 4,576.88 |
| GENEVA FIRE DEPARTMENT | 5,747.98 | 5,929.40 | 11,677.38 | 2,453.41 |
| GHENT CITY FIRE DEPARTMENT | 7,158.27 | 965.13 | 8,123.40 | 1,706.72 |
| GIBBON FIRE/RESCUE DEPARTMENT | 17,064.99 | 0.00 | 17,064.99 | 3,585.34 |
| GILBERT CITY FIRE DEPARTMENT | 7,417.85 | 2,736.39 | 10,154.24 | 2,133.40 |
| GLENCOE FIRE DEPARTMENT | 40,768.35 | 0.00 | 40,768.35 | 8,565.39 |
| GLENVILLE FIRE DEPARTMENT | 8,277.05 | 5,431.18 | 13,708.23 | 2,880.09 |
| GLENWOOD FIRE DEPARTMENT | 30,222.32 | 0.00 | 30,222.32 | 6,349.68 |
| GLYNDON FIRE DEPARTMENT | 18,607.49 | 0.00 | 18,607.49 | 3,909.41 |
| GNESEN VOLUNTEER FIRE DEPARTMENT | 13,553.63 | 0.00 | 13,553.63 | 2,847.60 |
| GOLDEN VALLEY FIRE DEPARTMENT | 157,999.69 | 0.00 | 157,999.69 | 33,195.57 |
| GONVICK FIRE DEPARTMENT | 8,444.25 | 1,709.99 | 10,154.24 | 2,133.40 |
| GOOD THUNDER FIRE DEPARTMENT | 15,336.56 | 0.00 | 15,336.56 | 3,222.20 |
| GOODHUE FIRE/RESCUE DEPARTMENT | 39,660.65 | 0.00 | 39,660.65 | 8,332.66 |
| GOODLAND VOLUNTEER FIRE DEPARTMENT | 3,509.23 | 5,629.59 | 9,138.82 | 1,920.06 |
| GOODRIDGE AREA FIRE/RESCUE DEPARTMENT | 10,875.37 | 0.00 | 10,875.37 | 2,284.90 |
| GOODVIEW FIRE DEPARTMENT | 19,002.07 | 0.00 | 19,002.07 | 3,992.32 |
| GRACEVILLE FIRE DEPARTMENT | 16,578.32 | 0.00 | 16,578.32 | 3,483.09 |
| GRANADA FIRE DEPARTMENT | 1,203.65 | 7,427.46 | 8,631.11 | 1,813.39 |
| GRAND LAKE VOLUNTEER FIRE DEPARTMENT | 15,476.85 | 0.00 | 15,476.85 | 3,251.67 |
| GRAND MARAIS FIRE DEPARTMENT | 17,626.21 | 0.00 | 17,626.21 | 3,703.25 |
| GRAND MEADOW FIRE/RESCUE DEPARTMENT | 22,531.78 | 0.00 | 22,531.78 | 4,733.90 |
| GRAND RAPIDS FIRE DEPARTMENT | 118,495.28 | 0.00 | 118,495.28 | 24,895.74 |
| GRANITE FALLS FIRE DEPARTMENT | 25,529.78 | 0.00 | 25,529.78 | 5,363.78 |
| GREEN ISLE FIRE/RESCUE DEPARTMENT | 7,793.41 | 4,391.68 | 12,185.09 | 2,560.07 |
| GREENBUSH FIRE DEPARTMENT | 11,489.07 | 3,742.30 | 15,231.37 | 3,200.10 |
| GREENWAY VOLUNTEER FIRE DEPARTMENT | 11,412.06 | 0.00 | 11,412.06 | 2,397.66 |
| GREENWOOD VOLUNTEER FIRE DEPARTMENT | 14,896.24 | 0.00 | 14,896.24 | 3,129.68 |
| GREY EAGLE FIRE DEPARTMENT | 14,953.78 | 0.00 | 14,953.78 | 3,141.77 |
| GROVE CITY FIRE DEPARTMENT | 12,791.34 | 0.00 | 12,791.34 | 2,687.45 |
| GRYGLA FIRE DEPARTMENT | 9,170.44 | 983.80 | 10,154.24 | 2,133.40 |
| GUNFLINT TRAIL VOLUNTEER FIRE DEPARTMENT INC. | 9,781.69 | 2,403.40 | 12,185.09 | 2,560.07 |
| HACKENSACK AREA FIRE/RESCUE DEPARTMENT | 20,159.13 | 0.00 | 20,159.13 | 4,235.41 |
| HALLOCK FIRE DEPARTMENT | 12,417.12 | 1,798.82 | 14,215.94 | 2,986.75 |

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| HALSTAD VOLUNTEER FIRE DEPARTMENT | 5,065.81 | 7,119.28 | 12,185.09 | 2,560.07 |
| HAM LAKE FIRE DEPARTMENT | 88,668.42 | 0.00 | 88,668.42 | 18,629.14 |
| HAMBURG FIRE DEPARTMENT | 5,608.36 | 6,069.02 | 11,677.38 | 2,453.41 |
| HAMEL VOLUNTEER FIRE DEPARTMENT, INC. | 41,543.79 | 0.00 | 41,543.79 | 8,728.31 |
| HANCOCK FIRE DEPARTMENT | 15,082.64 | 0.00 | 15,082.64 | 3,168.85 |
| HANLEY FALLS FIRE DEPARTMENT | 5,211.35 | 6,466.03 | 11,677.38 | 2,453.41 |
| HANOVER FIRE DEPARTMENT | 38,621.39 | 0.00 | 38,621.39 | 8,114.31 |
| HANSKA FIRE DEPARTMENT | 10,769.76 | 1,923.04 | 12,692.80 | 2,666.74 |
| HARDWICK FIRE/RESCUE DEPARTMENT | 10,519.87 | 0.00 | 10,519.87 | 2,210.21 |
| HARMONY VOLUNTEER FIRE DEPARTMENT | 14,724.97 | 0.00 | 14,724.97 | 3,093.70 |
| HARRIS FIRE DEPARTMENT | 6,189.27 | 0.00 | 6,189.27 | 1,300.36 |
| HARTLAND FIRE DEPARTMENT | 5,761.64 | 4,900.32 | 10,661.96 | 2,240.07 |
| HASTINGS FIRE DEPARTMENT | 175,783.40 | 0.00 | 175,783.40 | 36,931.91 |
| HAWLEY AREA FIRE DEPARTMENT | 26,982.72 | 0.00 | 26,982.72 | 5,669.04 |
| HAYFIELD FIRE DEPARTMENT | 26,691.60 | 0.00 | 26,691.60 | 5,607.88 |
| HAYWARD FIRE DEPARTMENT | 8,238.39 | 2,931.28 | 11,169.67 | 2,346.74 |
| HECTOR FIRE DEPARTMENT | 18,541.03 | 0.00 | 18,541.03 | 3,895.45 |
| HENDERSON FIRE DEPARTMENT | 9,999.10 | 2,185.99 | 12,185.09 | 2,560.07 |
| HENDRICKS FIRE DEPARTMENT | 9,686.23 | 3,006.57 | 12,692.80 | 2,666.74 |
| HENDRUM-PERLEY-LEE TOWNSHIP FIRE DEPARTMENT | 5,861.84 | 3,784.69 | 9,646.53 | 2,026.73 |
| HENNING FIRE/RESCUE DEPARTMENT | 15,732.85 | 0.00 | 15,732.85 | 3,305.46 |
| HERMAN FIRE/RESCUE DEPARTMENT | 13,234.59 | 0.00 | 13,234.59 | 2,780.57 |
| HERMANTOWN VOLUNTEER FIRE DEPARTMENT, INC. | 54,081.35 | 0.00 | 54,081.35 | 11,362.44 |
| HERON LAKE FIRE DEPARTMENT | 11,695.87 | 0.00 | 11,695.87 | 2,457.29 |
| HEWITT VOLUNTEER FIRE DEPARTMENT | 4,792.81 | 2,822.87 | 7,615.68 | 1,600.05 |
| HIBBING FIRE DEPARTMENT | 71,330.56 | 0.00 | 71,330.56 | 14,986.48 |
| HILL CITY FIRE DEPARTMENT | 10,752.01 | 2,448.51 | 13,200.52 | 2,773.42 |
| HILLS FIRE DEPARTMENT | 14,200.87 | 0.00 | 14,200.87 | 2,983.59 |
| HINCKLEY FIRE DEPARTMENT | 26,136.89 | 0.00 | 26,136.89 | 5,491.33 |
| HITTERDAL FIRE DEPARTMENT | 4,174.60 | 4,964.22 | 9,138.82 | 1,920.06 |
| HOFFMAN VOLUNTEER FIRE DEPARTMENT | 10,246.69 | 1,938.40 | 11,575.84 | 2,432.07 |
| HOKAH FIRE DEPARTMENT | 9,146.41 | 6,084.96 | 15,231.37 | 3,200.10 |
| HOLDINGFORD FIRE DEPARTMENT | 15,038.12 | 0.00 | 15,038.12 | 3,159.49 |
| HOLLAND FIRE DEPARTMENT | 7,139.96 | 3,014.28 | 10,154.24 | 2,133.40 |

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| HOLLANDALE FIRE DEPARTMENT | 8,579.42 | 51.69 | 8,631.11 | 1,813.39 |
| HOPKINS FIRE DEPARTMENT | 104,312.00 | 0.00 | 104,312.00 | 21,915.84 |
| HOUSTON FIRE DEPARTMENT | 15,283.04 | 0.00 | 15,283.04 | 3,210.95 |
| HOVLAND AREA VOLUNTEER FIRE DEPARTMENT, INC. | 6,088.60 | 0.00 | 6,088.60 | 1,279.21 |
| HOWARD LAKE FIRE DEPARTMENT | 23,076.51 | 0.00 | 23,076.51 | 4,848.35 |
| HOYT LAKES FIRE DEPARTMENT | 9,553.60 | 1,616.07 | 11,169.67 | 2,346.74 |
| HUGO FIRE DEPARTMENT | 82,791.91 | 0.00 | 82,791.91 | 17,394.50 |
| HUTCHINSON FIRE DEPARTMENT | 100,738.01 | 0.00 | 100,738.01 | 21,164.95 |
| IDEAL FIRE DEPARTMENT | 23,418.45 | 0.00 | 23,418.45 | 4,920.19 |
| INDUSTRIAL VOLUNTEER FIRE DEPARTMENT, INC. | 4,189.63 | 3,933.77 | 8,123.40 | 1,706.72 |
| INTERNATIONAL FALLS FIRE/RESCUE/EMS DEPARTMENT | 52,831.35 | 0.00 | 52,831.35 | 11,099.81 |
| INVER GROVE HEIGHTS FIRE DEPARTMENT | 194,283.57 | 0.00 | 194,283.57 | 40,818.78 |
| IONA FIRE DEPARTMENT | 5,164.11 | 0.00 | 5,164.11 | 1,084.97 |
| IRONTON FIRE DEPARTMENT | 5,776.26 | 6,916.54 | 0.00 | 0.00 |
| ISANTI AREA JOINT OPERATING FIRE DISTRICT | 79,453.67 | 0.00 | 79,453.67 | 16,693.13 |
| ISLE FIRE/RESCUE DEPARTMENT | 27,884.83 | 0.00 | 27,884.83 | 5,858.57 |
| IVANHOE FIRE DEPARTMENT | 10,623.59 | 3,084.64 | 13,708.23 | 2,880.09 |
| JACKSON VOLUNTEER FIRE DEPARTMENT | 33,642.54 | 0.00 | 33,642.54 | 7,068.26 |
| JACOBSON COMMUNITY FIRE DEPARTMENT | 4,612.70 | 3,510.70 | 8,123.40 | 1,706.72 |
| JANESVILLE FIRE DEPARTMENT | 21,573.13 | 0.00 | 21,573.13 | 4,532.49 |
| JASPER FIRE DEPARTMENT | 15,104.65 | 0.00 | 15,104.65 | 3,173.47 |
| JEFFERS FIRE DEPARTMENT | 9,615.09 | 539.15 | 10,154.24 | 2,133.40 |
| JORDAN FIRE DEPARTMENT | 47,470.43 | 0.00 | 47,470.43 | 9,973.49 |
| KANDIYOHI FIRE DEPARTMENT | 11,107.49 | 0.00 | 11,107.49 | 2,333.67 |
| KARLSTAD FIRE DEPARTMENT | 9,369.68 | 5,861.69 | 15,231.37 | 3,200.10 |
| KASOTA FIRE DEPARTMENT | 21,448.85 | 0.00 | 21,448.85 | 4,506.38 |
| KASSON FIRE DEPARTMENT | 40,269.73 | 0.00 | 40,269.73 | 8,460.63 |
| KEEWATIN VOLUNTEER FIRE DEPARTMENT | 4,464.50 | 6,197.46 | 10,661.96 | 2,240.07 |
| KELLIHER FIRE/RESCUE DEPARTMENT | 8,446.02 | 2,723.65 | 11,169.67 | 2,346.74 |
| KELLOGG FIRE DEPARTMENT | 9,752.83 | 1,924.55 | 11,677.38 | 2,453.41 |
| KELSEY VOLUNTEER FIRE DEPARTMENT, INC. | 944.20 | 7,179.20 | 8,123.40 | 1,706.72 |
| KENNEDY AREA FIRE DEPARTMENT | 9,581.44 | 0.00 | 9,581.44 | 2,013.05 |
| KENSINGTON FIRE/RESCUE DEPARTMENT | 7,908.49 | 4,276.60 | 12,185.09 | 2,560.07 |
| KENYON FIRE DEPARTMENT | 24,245.10 | 0.00 | 24,245.10 | 5,093.87 |

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| KERKHOVEN VOLUNTEER FIRE DEPARTMENT | 13,539.79 | 0.00 | 13,539.79 | 2,844.70 |
| KERRICK VOLUNTEER FIRE DEPARTMENT | 4,355.07 | 2,752.90 | 7,107.97 | 1,493.38 |
| KETTLE RIVER VOLUNTEER FIRE DEPARTMENT | 6,579.69 | 1,543.71 | 8,123.40 | 1,706.72 |
| KIESTER FIRE/RESCUE DEPARTMENT | 6,496.39 | 5,688.70 | 12,185.09 | 2,560.07 |
| KILKENNY FIRE DEPARTMENT | 10,161.30 | 1,008.37 | 11,169.67 | 2,346.74 |
| KIMBALL FIRE DEPARTMENT | 18,240.24 | 0.00 | 18,240.24 | 3,832.26 |
| KINNEY/GREAT SCOTT VOLUNTEER FIRE DEPARTMENT | 3,021.66 | 6,624.87 | 9,646.53 | 2,026.73 |
| LACRESCENT FIRE DEPARTMENT | 34,544.31 | 0.00 | 34,544.31 | 7,257.72 |
| LAFAYETTE FIRE DEPARTMENT | 14,489.63 | 0.00 | 14,489.63 | 3,044.26 |
| LAKE BENTON FIRE DEPARTMENT | 17,804.77 | 0.00 | 17,804.77 | 3,740.76 |
| LAKE BRONSON FIRE DEPARTMENT | 3,711.57 | 8,981.23 | 12,692.80 | 2,666.74 |
| LAKE CITY FIRE DEPARTMENT | 50,095.50 | 0.00 | 50,095.50 | 10,525.01 |
| LAKE CRYSTAL FIRE DEPARTMENT | 29,841.13 | 0.00 | 29,841.13 | 6,269.59 |
| LAKE ELMO FIRE DEPARTMENT | 66,498.31 | 0.00 | 66,498.31 | 13,971.23 |
| LAKE GEORGE VOLUNTEER FIRE DEPARTMENT, INC. | 4,927.57 | 3,703.54 | 8,631.11 | 1,813.39 |
| LAKE HENRY FIRE/RESCUE DEPARTMENT | 6,202.91 | 2,935.91 | 9,138.82 | 1,920.06 |
| LAKE JOHANNA FIRE DEPARTMENT | 271,077.46 | 0.00 | 271,077.46 | 56,953.10 |
| LAKE KABETOGAMA VOLUNTEER FIRE DEPARTMENT | 4,832.43 | 1,260.12 | 6,092.55 | 1,280.04 |
| LAKE LILLIAN FIRE DEPARTMENT | 9,779.76 | 0.00 | 9,779.76 | 2,054.72 |
| LAKE PARK FIRE DEPARTMENT | 23,260.14 | 0.00 | 23,260.14 | 4,886.93 |
| LAKE WILSON FIRE DEPARTMENT | 8,949.85 | 0.00 | 8,949.85 | 1,880.35 |
| LAKEFIELD FIRE DEPARTMENT | 23,149.35 | 0.00 | 23,149.35 | 4,863.65 |
| LAKELAND VOLUNTEER FIRE DEPARTMENT, INC. | 2,117.52 | 6,513.59 | 8,631.11 | 1,813.39 |
| LAKEPORT FIRE/RESCUE DEPARTMENT | 15,079.60 | 0.00 | 15,079.60 | 3,168.21 |
| LAKEVILLE CITY FIRE DEPARTMENT | 355,086.84 | 0.00 | 355,086.84 | 74,603.38 |
| LAKESWOOD VOLUNTEER FIRE DEPARTMENT | 12,020.95 | 671.85 | 12,692.80 | 2,666.74 |
| LAMBERTON VOLUNTEER FIRE DEPARTMENT | 14,168.17 | 0.00 | 14,168.17 | 2,976.72 |
| LANCASTER VOLUNTEER FIRE DEPARTMENT | 7,336.88 | 4,848.21 | 12,185.09 | 2,560.07 |
| LANESBORO VOLUNTEER FIRE DEPARTMENT | 14,763.41 | 0.00 | 14,763.41 | 3,101.78 |
| LASALLE FIRE DEPARTMENT | 353.05 | 6,247.21 | 6,600.26 | 1,386.71 |
| LE CENTER FIRE DEPARTMENT | 23,786.24 | 0.00 | 23,786.24 | 4,997.46 |
| LE ROY FIRE DEPARTMENT | 11,985.19 | 199.90 | 12,185.09 | 2,560.07 |
| LE SUEUR FIRE DEPARTMENT | 36,996.93 | 0.00 | 36,996.93 | 7,773.02 |
| LEAF VALLEY FIRE DEPARTMENT | 7,936.83 | 3,232.84 | 11,169.67 | 2,346.74 |

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| LESTER PRAIRIE FIRE DEPARTMENT | 14,650.09 | 0.00 | 14,650.09 | 3,077.97 |
| LEWISTON FIRE DEPARTMENT | 29,574.57 | 0.00 | 29,574.57 | 6,213.59 |
| LEWISVILLE AREA VOLUNTEER FIREFIGHTING COMPANY | 12,049.19 | 0.00 | 12,049.19 | 2,531.52 |
| LEXINGTON FIRE DEPARTMENT | 10,392.07 | 0.00 | 10,392.07 | 2,183.36 |
| LINDSTROM FIRE DEPARTMENT | 37,285.48 | 0.00 | 37,285.48 | 7,833.64 |
| LINO LAKES FIRE DEPARTMENT | 113,934.76 | 0.00 | 113,934.76 | 23,937.58 |
| LINWOOD FIRE DEPARTMENT | 28,044.45 | 0.00 | 28,044.45 | 5,892.11 |
| LISMORE FIRE DEPARTMENT | 9,303.34 | 2,374.04 | 11,677.38 | 2,453.41 |
| LITCHFIELD FIRE DEPARTMENT | 59,237.31 | 0.00 | 59,237.31 | 12,445.70 |
| LITTLE CANADA VOLUNTEER FIRE DEPARTMENT | 56,177.05 | 0.00 | 56,177.05 | 11,802.74 |
| LITTLE FALLS FIRE DEPARTMENT | 86,024.71 | 0.00 | 86,024.71 | 18,073.70 |
| LITTLEFORK FIRE DEPARTMENT | 10,182.95 | 3,017.57 | 13,200.52 | 2,773.42 |
| LONDON VOLUNTEER FIRE DEPARTMENT | 5,577.13 | 1,530.84 | 7,107.97 | 1,493.38 |
| LONG LAKE FIRE DEPARTMENT | 119,214.41 | 0.00 | 119,214.41 | 25,046.83 |
| LONG PRAIRIE VOLUNTEER FIRE DEPARTMENT | 35,579.19 | 0.00 | 35,579.19 | 7,475.15 |
| LONGVILLE AREA VOLUNTEER FIRE DEPARTMENT | 30,107.49 | 0.00 | 30,107.49 | 6,325.55 |
| LONSDALE FIRE DEPARTMENT | 46,734.67 | 0.00 | 46,734.67 | 9,818.91 |
| LORETTO VOLUNTEER FIRE DEPARTMENT | 37,672.10 | 0.00 | 37,672.10 | 7,914.87 |
| LOWER SAINT CROIX VALLEY FIRE DEPARTMENT | 45,549.52 | 0.00 | 45,549.52 | 9,569.91 |
| LOWRY VOLUNTEER FIRE DEPARTMENT | 9,718.11 | 1,959.27 | 11,677.38 | 2,453.41 |
| LUCAN FIRE DEPARTMENT | 6,487.59 | 4,682.08 | 11,169.67 | 2,346.74 |
| LUTSEN FIRE DEPARTMENT | 12,554.44 | 0.00 | 12,554.44 | 2,637.67 |
| LUVERNE FIRE DEPARTMENT | 40,373.00 | 0.00 | 40,373.00 | 8,482.33 |
| LYLE VOLUNTEER FIRE DEPARTMENT | 6,870.59 | 2,268.23 | 9,138.82 | 1,920.06 |
| LYND FIRE DEPARTMENT | 4,742.07 | 842.76 | 5,584.83 | 1,173.37 |
| MABEL FIRE DEPARTMENT | 10,194.31 | 0.00 | 10,194.31 | 2,141.81 |
| MADELIA FIRE DEPARTMENT | 21,368.45 | 0.00 | 21,368.45 | 4,489.49 |
| MADISON FIRE DEPARTMENT | 17,411.58 | 0.00 | 17,411.58 | 3,658.16 |
| MADISON LAKE FIRE DEPARTMENT | 15,924.96 | 0.00 | 15,924.96 | 3,345.82 |
| MAGNOLIA FIRE DEPARTMENT | 3,599.06 | 2,493.49 | 6,092.55 | 1,280.04 |
| MAHNOMEN FIRE DEPARTMENT | 17,154.09 | 0.00 | 17,154.09 | 3,604.06 |
| MAHTOMEDI FIRE DEPARTMENT | 71,813.54 | 0.00 | 71,813.54 | 15,087.95 |
| MAHTOWA FIRE DEPARTMENT | 5,659.39 | 5,510.28 | 11,169.67 | 2,346.74 |
| MAKINEN VOLUNTEER FIRE DEPARTMENT | 963.72 | 3,605.69 | 4,340.94 | 912.03 |

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| MANCHESTER FIRE DEPARTMENT | 5,831.44 | 2,291.96 | 8,123.40 | 1,706.72 |
| MANKATO DEPARTMENT OF PUBLIC SAFETY | 211,625.18 | 0.00 | 211,625.18 | NA |
| MANTORVILLE FIRE DEPARTMENT | 18,261.88 | 0.00 | 18,261.88 | 3,836.80 |
| MAPLE GROVE FIRE DEPARTMENT | 408,805.21 | 0.00 | 408,805.21 | 85,889.55 |
| MAPLE HILL COMMUNITY FIRE DEPARTMENT | 7,112.12 | 1,518.99 | 8,199.55 | 1,722.72 |
| MAPLE LAKE FIRE DEPARTMENT | 48,862.49 | 0.00 | 48,862.49 | 10,265.96 |
| MAPLE PLAIN FIRE DEPARTMENT | 27,008.16 | 0.00 | 27,008.16 | 5,674.39 |
| MAPLETON FIRE DEPARTMENT | 20,928.59 | 0.00 | 20,928.59 | 4,397.08 |
| MAPLEVIEW FIRE DEPARTMENT | 664.51 | 8,474.31 | 9,138.82 | 1,920.06 |
| MAPLEWOOD FIRE DEPARTMENT | 221,250.07 | 0.00 | 221,250.07 | NA |
| MARIETTA FIRE DEPARTMENT | 4,854.08 | 4,792.45 | 9,646.53 | 2,026.73 |
| MARINE ON ST CROIX VOLUNTEER FIRE DEPARTMENT | 11,196.09 | 989.00 | 12,185.09 | 2,560.07 |
| MARSHALL FIRE DEPARTMENT | 88,905.86 | 0.00 | 88,905.86 | 18,679.03 |
| MAYER FIRE DEPARTMENT | 12,746.52 | 961.71 | 13,708.23 | 2,880.09 |
| MAYNARD FIRE DEPARTMENT | 13,447.91 | 0.00 | 13,447.91 | 2,825.39 |
| MAZEPPA FIRE DEPARTMENT | 12,508.77 | 0.00 | 12,508.77 | 2,628.08 |
| MCDAVITT VOLUNTEER FIRE DEPARTMENT | 3,211.92 | 5,926.90 | 9,138.82 | 1,920.06 |
| MCGRATH FIRE DEPARTMENT | 4,706.08 | 5,448.16 | 10,154.24 | 2,133.40 |
| MCGREGOR VOLUNTEER FIRE DEPARTMENT | 33,847.05 | 0.00 | 33,847.05 | 7,111.23 |
| MCINTOSH CITY FIRE DEPARTMENT | 7,417.08 | 1,214.03 | 8,631.11 | 1,813.39 |
| MCKINLEY VOLUNTEER FIRE DEPARTMENT | 489.83 | 6,618.14 | 7,107.97 | 1,493.38 |
| MDEWAKANTON PUBLIC SAFETY | 8,344.81 | 0.00 | 8,344.81 | 1,753.24 |
| MEADOWLANDS AREA VOLUNTEER FIRE DEPARTMENT, INC. | 2,769.34 | 3,830.92 | 6,600.26 | 1,386.71 |
| MEDFORD FIRE DEPARTMENT | 13,527.98 | 0.00 | 13,527.98 | 2,842.21 |
| MEDICINE LAKE FIRE DEPARTMENT | 3,072.87 | 6,573.66 | 9,646.53 | 2,026.73 |
| MELROSE VOLUNTEER FIRE DEPARTMENT | 30,369.17 | 0.00 | 30,369.17 | 6,380.53 |
| MENAHGA VOLUNTEER FIRE DEPARTMENT | 13,099.88 | 0.00 | 13,099.88 | 2,752.27 |
| MENDOTA HEIGHTS FIRE DEPARTMENT | 96,796.42 | 0.00 | 96,796.42 | 20,336.83 |
| MENTOR FIRE DEPARTMENT | 6,601.34 | 0.00 | 6,601.34 | 1,386.93 |
| MIDDLE RIVER FIRE DEPARTMENT | 9,075.92 | 62.90 | 9,138.82 | 1,920.06 |
| MIESVILLE VOLUNTER FIRE/RESCUE DEPARTMENT | 12,463.78 | 2,767.59 | 15,231.37 | 3,200.10 |
| MILACA FIRE DEPARTMENT | 44,453.13 | 0.00 | 44,453.13 | 9,339.56 |
| MILAN FIRE DEPARTMENT | 11,446.15 | 0.00 | 11,446.15 | 2,404.82 |
| MILLERVILLE FIRE DEPARTMENT | 6,073.17 | 2,557.94 | 8,631.11 | 1,813.39 |

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| MILROY FIRE DEPARTMENT | 8,113.80 | 0.00 | 8,113.80 | 1,704.70 |
| MILTONA FIRE DEPARTMENT | 12,793.62 | 0.00 | 12,793.62 | 2,687.93 |
| MINNEAPOLIS FIRE DEPARTMENT | 2,546,399.63 | 0.00 | 2,546,399.63 | NA |
| MINNEOTA FIRE DEPARTMENT | 21,121.45 | 0.00 | 21,121.45 | 4,437.59 |
| MINNESOTA CITY VOLUNTEER FIRE DEPARTMENT | 3,072.40 | 4,035.57 | 7,107.97 | 1,493.38 |
| MINNESOTA LAKE FIRE DEPARTMENT | 8,646.39 | 4,046.41 | 12,692.80 | 2,666.74 |
| MINNETONKA FIRE DEPARTMENT | 372,472.72 | 0.00 | 372,472.72 | 78,256.14 |
| MISSION TOWNSHIP FIRE/RESCUE DEPARTMENT | 17,261.77 | 0.00 | 17,261.77 | 3,626.68 |
| MONTEVIDEO FIRE DEPARTMENT | 39,081.69 | 0.00 | 39,081.69 | 8,211.02 |
| MONTGOMERY FIRE DEPARTMENT | 26,278.67 | 0.00 | 26,278.67 | 5,521.12 |
| MONTICELLO FIRE DEPARTMENT | 111,305.68 | 0.00 | 111,305.68 | 23,385.21 |
| MONTROSE FIRE DEPARTMENT | 21,192.15 | 0.00 | 21,192.15 | 4,452.45 |
| MOORHEAD FIRE DEPARTMENT | 197,768.39 | 0.00 | 197,768.39 | NA |
| MOOSE LAKE AREA FIRE PROTECTION DISTRICT | 31,934.37 | 0.00 | 31,934.37 | 6,709.38 |
| MORA FIRE DEPARTMENT | 53,756.85 | 0.00 | 53,756.85 | 11,294.26 |
| MORGAN FIRE DEPARTMENT | 17,371.74 | 0.00 | 17,371.74 | 3,649.78 |
| MORRIS FIRE DEPARTMENT | 38,813.95 | 0.00 | 38,813.95 | 8,154.77 |
| MORRISTOWN FIRE DEPARTMENT | 20,779.86 | 0.00 | 20,779.86 | 4,365.83 |
| MORSE-FALL LAKE RURAL FIRE PROTECTION ASSOCIATION | 37,700.53 | 0.00 | 37,700.53 | 7,920.84 |
| MORTON FIRE DEPARTMENT | 5,424.71 | 4,729.53 | 10,154.24 | 2,133.40 |
| MOTLEY VOLUNTEER FIRE DEPARTMENT | 14,521.29 | 0.00 | 14,521.29 | 3,050.91 |
| MOUND FIRE DEPARTMENT | 103,785.33 | 0.00 | 103,785.33 | 21,805.19 |
| MOUNTAIN IRON FIRE DEPARTMENT | 14,171.00 | 0.00 | 14,171.00 | 2,977.31 |
| MOUNTAIN LAKE FIRE DEPARTMENT | 23,580.01 | 0.00 | 23,580.01 | 4,954.14 |
| MURDOCK FIRE DEPARTMENT | 9,557.10 | 0.00 | 9,557.10 | 2,007.94 |
| MYRTLE FIRE DEPARTMENT | 5,645.90 | 7,046.90 | 12,692.80 | 2,666.74 |
| NASHWAUK FIRE DEPARTMENT | 10,650.17 | 3,058.06 | 13,708.23 | 2,880.09 |
| NASSAU FIRE DEPARTMENT | 1,926.07 | 8,228.17 | 10,154.24 | 2,133.40 |
| NERSTRAND FIRE DEPARTMENT | 8,746.04 | 0.00 | 8,746.04 | 1,837.53 |
| NEVIS FIRE DEPARTMENT | 21,040.19 | 0.00 | 21,040.19 | 4,420.52 |
| NEW AUBURN FIRE/RESCUE DEPARTMENT | 6,622.89 | 4,546.78 | 11,169.67 | 2,346.74 |
| NEW BRIGHTON FIRE DEPARTMENT | 123,662.48 | 0.00 | 123,662.48 | 25,981.36 |
| NEW GERMANY FIRE DEPARTMENT | 8,710.61 | 4,997.62 | 13,708.23 | 2,880.09 |
| NEW LONDON FIRE DEPARTMENT | 40,137.80 | 0.00 | 40,137.80 | 8,432.91 |

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| NEW MUNICH FIRE DEPARTMENT | 1,435.35 | 7,195.76 | 8,631.11 | 1,813.39 |
| NEW PRAGUE VOLUNTEER FIRE DEPARTMENT | 78,722.80 | 0.00 | 78,722.80 | 16,539.58 |
| NEW RICHLAND FIRE DEPARTMENT | 19,941.72 | 0.00 | 19,941.72 | 4,189.73 |
| NEW ULM FIRE DEPARTMENT | 85,448.81 | 0.00 | 85,448.81 | 17,952.71 |
| NEW YORK MILLS FIRE DEPARTMENT | 18,897.82 | 0.00 | 18,897.82 | 3,970.41 |
| NEWFOLDEN FIRE DEPARTMENT | 7,341.15 | 0.00 | 7,341.15 | 1,542.37 |
| NEWPORT VOLUNTEER FIRE DEPARTMENT | 19,807.27 | 0.00 | 19,807.27 | 4,161.49 |
| NICOLLET FIRE DEPARTMENT | 26,669.77 | 0.00 | 26,669.77 | 5,603.29 |
| NIELSVILLE VOLUNTEER FIRE DEPARTMENT | 2,718.83 | 0.00 | 2,718.83 | 571.22 |
| NISSWA FIRE DEPARTMENT | 52,334.54 | 0.00 | 52,334.54 | 10,995.43 |
| NODINE VOLUNTEER FIRE DEPARTMENT | 7,250.04 | 1,381.07 | 8,631.11 | 1,813.39 |
| NORMANNA FIRE DEPARTMENT | 4,319.56 | 1,772.99 | 6,092.55 | 1,280.04 |
| NORTH BRANCH FIRE DEPARTMENT | 68,343.79 | 0.00 | 68,343.79 | 14,358.96 |
| NORTH MANKATO FIRE DEPARTMENT | 68,578.28 | 0.00 | 68,578.28 | 14,408.23 |
| NORTH SAINT PAUL FIRE DEPARTMENT | 58,900.16 | 0.00 | 58,900.16 | 12,374.86 |
| NORTH STAR VOLUNTEER FIRE DEPARTMENT | 1,738.11 | 6,385.29 | 8,123.40 | 1,706.72 |
| NORTHFIELD VOLUNTEER FIRE DEPARTMENT | 148,459.90 | 0.00 | 148,459.90 | 31,191.27 |
| NORTHLAND VOLUNTEER FIRE DEPARTMENT, INC. | 2,302.35 | 236.21 | 2,538.56 | 533.35 |
| NORTHOME VOLUNTEER FIRE DEPARTMENT | 6,617.94 | 2,013.17 | 8,631.11 | 1,813.39 |
| NORTHROP FIRE DEPARTMENT | 940.82 | 6,674.86 | 7,615.68 | 1,600.05 |
| NORWOOD YOUNG AMERICA FIRE DEPARTMENT | 27,307.87 | 0.00 | 27,307.87 | 5,737.36 |
| OAK GROVE FIRE DEPARTMENT | 45,554.12 | 0.00 | 45,554.12 | 9,570.87 |
| OAKDALE VOLUNTEER FIRE DEPARTMENT, INC. | 152,098.72 | 0.00 | 152,098.72 | 31,955.78 |
| ODESSA FIRE DEPARTMENT | 7,926.21 | 0.00 | 7,926.21 | 1,665.29 |
| ODIN FIRE DEPARTMENT | 5,814.27 | 785.99 | 6,600.26 | 1,386.71 |
| OGEMA FIRE DEPARTMENT | 6,420.95 | 4,748.72 | 11,169.67 | 2,346.74 |
| OGILVIE FIRE DEPARTMENT | 17,150.54 | 0.00 | 17,150.54 | 3,603.31 |
| OKABENA FIRE DEPARTMENT | 6,018.29 | 4,135.95 | 10,154.24 | 2,133.40 |
| OKLEE VOLUNTEER FIRE DEPARTMENT | 9,196.02 | 0.00 | 9,196.02 | 1,932.07 |
| OLIVIA FIRE DEPARTMENT | 22,488.33 | 0.00 | 22,488.33 | 4,724.78 |
| ONAMIA FIRE DEPARTMENT | 20,245.00 | 0.00 | 20,245.00 | 4,253.45 |
| ORMSBY FIRE DEPARTMENT | 4,957.14 | 2,658.54 | 7,615.68 | 1,600.05 |
| ORONOCO FIRE DEPARTMENT | 8,537.59 | 2,632.08 | 11,169.67 | 2,346.74 |
| ORR VOLUNTEER FIRE DEPARTMENT | 7,404.77 | 0.00 | 7,404.77 | 1,555.73 |

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| ORTONVILLE FIRE DEPARTMENT | 14,774.61 | 0.00 | 14,774.61 | 3,104.13 |
| OSAKIS FIRE DEPARTMENT | 26,722.11 | 0.00 | 26,722.11 | 5,614.29 |
| OSLO FIRE/RESCUE DEPARTMENT | 3,577.66 | 0.00 | 3,577.66 | 751.66 |
| OSSEO FIRE DEPARTMENT | 14,649.10 | 0.00 | 14,649.10 | 3,077.76 |
| OSTRANDER VOLUNTEER FIRE DEPARTMENT | 5,709.14 | 1,398.83 | 7,107.97 | 1,493.38 |
| OTTERTAIL FIRE DEPARTMENT | 17,178.25 | 0.00 | 17,178.25 | 3,609.13 |
| OWATONNA FIRE DEPARTMENT | 155,973.41 | 0.00 | 155,973.41 | 32,769.85 |
| PALISADE FIRE DEPARTMENT | 10,165.02 | 0.00 | 10,165.02 | 2,135.66 |
| PALO VOLUNTEER FIRE DEPARTMENT | 6,752.22 | 4,417.45 | 11,169.67 | 2,346.74 |
| PARK RAPIDS FIRE DEPARTMENT | 74,698.60 | 0.00 | 74,698.60 | 15,694.10 |
| PARKERS PRAIRIE FIRE DEPARTMENT | 11,750.34 | 2,465.60 | 14,215.94 | 2,986.75 |
| PAYNESVILLE FIRE DEPARTMENT | 35,199.44 | 0.00 | 35,199.44 | 7,395.37 |
| PELICAN RAPIDS CITY FIRE DEPARTMENT | 56,775.54 | 0.00 | 56,775.54 | 11,928.48 |
| PEMBERTON FIRE/RESCUE DEPARTMENT | 5,519.77 | 3,111.34 | 8,631.11 | 1,813.39 |
| PENNOCK FIRE DEPARTMENT | 13,482.54 | 0.00 | 13,482.54 | 2,832.67 |
| PEQUAYWAN LAKE VOLUNTEER FIRE DEPARTMENT, INC. | 2,425.22 | 4,175.04 | 6,600.26 | 1,386.71 |
| PEQUOT LAKES FIRE DEPARTMENT | 47,064.87 | 0.00 | 47,064.87 | 9,888.28 |
| PERHAM FIRE DEPARTMENT | 41,362.13 | 0.00 | 41,362.13 | 8,690.14 |
| PICKWICK FIRE AND RESCUE | 6,014.16 | 5,155.51 | 11,169.67 | 2,346.74 |
| PIERZ FIRE DEPARTMENT | 47,454.90 | 0.00 | 47,454.90 | 9,970.23 |
| PIKE-SANDY-BRITT REGION VOLUNTEER FIRE DEPARTMENT | 9,771.13 | 0.00 | 9,771.13 | 2,052.90 |
| PILLAGER AREA FIRE/RESCUE ASSOC. | 46,982.52 | 0.00 | 46,982.52 | 9,870.98 |
| PINE CITY FIRE DEPARTMENT | 56,092.38 | 0.00 | 56,092.38 | 11,784.95 |
| PINE ISLAND FIRE DEPARTMENT | 49,408.17 | 0.00 | 49,408.17 | 10,380.61 |
| PINE RIVER FIRE DEPARTMENT | 21,206.44 | 0.00 | 21,206.44 | 4,455.45 |
| PIPESTONE FIRE DEPARTMENT | 34,052.07 | 0.00 | 34,052.07 | 7,154.30 |
| PLAINVIEW FIRE DEPARTMENT | 33,260.41 | 0.00 | 33,260.41 | 6,987.98 |
| PLATO FIRE DEPARTMENT | 8,303.13 | 4,389.67 | 12,692.80 | 2,666.74 |
| PLUMMER FIRE DEPARTMENT | 8,708.23 | 3,476.86 | 12,185.09 | 2,560.07 |
| PLYMOUTH FIRE DEPARTMENT | 501,276.70 | 0.00 | 501,276.70 | 105,317.72 |
| PORTER FIRE DEPARTMENT | 5,798.10 | 6,386.99 | 12,185.09 | 2,560.07 |
| PRESTON FIRE DEPARTMENT | 18,175.86 | 0.00 | 18,175.86 | 3,818.73 |
| PRINCETON FIRE/RESCUE DEPARTMENT | 68,591.05 | 0.00 | 68,591.05 | 14,410.91 |
| PRINSBURG FIRE DEPARTMENT | 6,899.77 | 3,254.47 | 10,154.24 | 2,133.40 |

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| PRIOR LAKE FIRE DEPARTMENT | 215,324.66 | 0.00 | 215,324.66 | 45,239.49 |
| PROCTOR FIRE DEPARTMENT | 22,934.33 | 0.00 | 22,934.33 | 4,818.48 |
| RAMSEY FIRE DEPARTMENT | 159,432.98 | 0.00 | 159,432.98 | 33,496.71 |
| RANDALL FIRE DEPARTMENT | 13,928.33 | 0.00 | 13,928.33 | 2,926.33 |
| RANDOLPH-HAMPTON FIRE DIST | 25,145.76 | 0.00 | 25,145.76 | 5,283.10 |
| RAYMOND VOLUNTEER FIRE DEPARTMENT | 13,467.12 | 0.00 | 13,467.12 | 2,829.43 |
| RED LAKE FALLS FIRE DEPARTMENT | 14,386.51 | 0.00 | 14,386.51 | 3,022.59 |
| RED LAKE RESERVATION FIRE DEPARTMENT | 18,554.73 | 0.00 | 18,554.73 | 3,898.33 |
| RED WING FIRE DEPARTMENT | 106,782.16 | 0.00 | 106,782.16 | 22,434.82 |
| REDWOOD FALLS FIRE DEPARTMENT | 40,780.38 | 0.00 | 40,780.38 | 8,567.92 |
| REMER FIRE DEPARTMENT | 17,544.87 | 0.00 | 17,544.87 | 3,686.16 |
| RENVILLE CITY FIRE DEPARTMENT | 14,893.95 | 0.00 | 14,893.95 | 3,129.20 |
| RICE FIRE DEPARTMENT | 21,981.02 | 0.00 | 21,981.02 | 4,618.19 |
| RICE LAKE FIRE DEPARTMENT | 20,339.42 | 0.00 | 20,339.42 | 4,273.29 |
| RICHFIELD FIRE DEPARTMENT | 193,943.30 | 0.00 | 193,943.30 | NA |
| RICHMOND FIRE DEPARTMENT | 6,863.84 | 5,321.25 | 12,185.09 | 2,560.07 |
| RIDGEWAY VOLUNTEER FIRE DEPARTMENT | 9,743.78 | 0.00 | 9,743.78 | 2,047.16 |
| ROBBINSDALE FIRE DEPARTMENT | 73,674.83 | 0.00 | 73,674.83 | 15,479.01 |
| ROCHESTER CITY FIRE DEPARTMENT | 702,094.13 | 0.00 | 702,094.13 | NA |
| ROCKFORD CITY FIRE DEPARTMENT | 33,676.92 | 0.00 | 33,676.92 | 7,075.49 |
| ROCKVILLE FIRE DEPARTMENT | 16,248.04 | 0.00 | 16,248.04 | 3,413.70 |
| ROGERS CITY FIRE DEPARTMENT | 108,810.17 | 0.00 | 108,810.17 | 22,860.90 |
| ROLLINGSTONE FIRE DEPARTMENT | 10,075.22 | 1,094.45 | 11,169.67 | 2,346.74 |
| ROSE CREEK FIRE DEPARTMENT | 9,427.64 | 1,234.32 | 10,661.96 | 2,240.07 |
| ROSEAU FIRE DEPARTMENT | 37,194.54 | 0.00 | 37,194.54 | 7,814.53 |
| ROSEMOUNT FIRE DEPARTMENT | 139,861.53 | 0.00 | 139,861.53 | 29,384.76 |
| ROSEVILLE FIRE DEPARTMENT | 218,377.67 | 0.00 | 218,377.67 | 45,880.92 |
| ROTHSAY FIRE DEPARTMENT | 18,142.93 | 0.00 | 18,142.93 | 3,811.81 |
| ROUND LAKE FIRE DEPARTMENT | 10,413.63 | 0.00 | 10,413.63 | 2,187.89 |
| ROYALTON FIRE DEPARTMENT | 14,191.66 | 0.00 | 14,191.66 | 2,981.65 |
| RUSH CITY FIRE DEPARTMENT | 37,715.04 | 0.00 | 37,715.04 | 7,923.89 |
| RUSHFORD FIRE DEPARTMENT | 28,562.98 | 0.00 | 28,562.98 | 6,001.05 |
| RUSHMORE FIRE DEPARTMENT | 9,940.85 | 721.11 | 10,661.96 | 2,240.07 |
| RUSSELL FIRE DEPARTMENT | 7,963.33 | 1,683.20 | 9,646.53 | 2,026.73 |

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| RUTHTON FIRE DEPARTMENT | 8,387.73 | 751.09 | 9,138.82 | 1,920.06 |
| SABIN-ELMWOOD FIRE DISTRICT | 16,104.35 | 0.00 | 16,104.35 | 3,383.51 |
| SACRED HEART FIRE DEPARTMENT | 9,878.55 | 2,814.25 | 12,692.80 | 2,666.74 |
| SAINT ANTHONY FIRE DEPARTMENT | 50,020.48 | 0.00 | 50,020.48 | 10,509.25 |
| SAINT AUGUSTA FIRE DEPARTMENT | 19,677.77 | 0.00 | 19,677.77 | 4,134.28 |
| SAINT BONIFACIUS VOLUNTEER FIRE DEPARTMENT | 42,398.11 | 0.00 | 42,398.11 | 8,907.80 |
| SAINT CHARLES FIRE/RESCUE DEPARTMENT | 31,702.01 | 0.00 | 31,702.01 | 6,660.56 |
| SAINT CLAIR FIRE DEPARTMENT | 23,683.01 | 0.00 | 23,683.01 | 4,975.78 |
| SAINT CLOUD FIRE DEPARTMENT | 309,106.73 | 0.00 | 309,106.73 | NA |
| SAINT FRANCIS FIRE DEPARTMENT | 36,642.36 | 0.00 | 36,642.36 | 7,698.52 |
| SAINT HILAIRE FIRE/RESCUE DEPARTMENT | 9,478.32 | 168.21 | 9,646.53 | 2,026.73 |
| SAINT JAMES FIRE DEPARTMENT | 34,569.61 | 0.00 | 34,569.61 | 7,263.04 |
| SAINT JOSEPH FIRE DEPARTMENT | 51,095.22 | 0.00 | 51,095.22 | 10,735.05 |
| SAINT LEO CITY FIRE DEPARTMENT | 4,708.45 | 4,430.37 | 9,138.82 | 1,920.06 |
| SAINT LOUIS PARK FIRE DEPARTMENT | 312,025.72 | 0.00 | 312,025.72 | NA |
| SAINT MARTIN VOLUNTEER FIRE DEPARTMENT | 9,669.31 | 2,515.78 | 12,185.09 | 2,560.07 |
| SAINT MICHAEL FIRE DEPARTMENT | 94,521.43 | 0.00 | 94,521.43 | 19,858.86 |
| SAINT PAUL FIRE DEPARTMENT | 1,589,170.83 | 0.00 | 1,589,170.83 | NA |
| SAINT PAUL PARK FIRE DEPARTMENT | 28,254.86 | 0.00 | 28,254.86 | 5,936.32 |
| SAINT PETER FIRE DEPARTMENT | 63,536.96 | 0.00 | 63,536.96 | 13,349.05 |
| SAINT STEPHEN FIRE/RESCUE DEPARTMENT | 22,811.09 | 0.00 | 22,811.09 | 4,792.59 |
| SANBORN FIRE DEPARTMENT | 8,269.43 | 1,377.10 | 9,646.53 | 2,026.73 |
| SANDSTONE FIRE DEPARTMENT | 23,094.00 | 0.00 | 23,094.00 | 4,852.03 |
| SARTELL FIRE DEPARTMENT | 91,909.16 | 0.00 | 91,909.16 | 19,310.02 |
| SAUK CENTRE FIRE DEPARTMENT | 47,027.02 | 0.00 | 47,027.02 | 9,880.33 |
| SAUK RAPIDS FIRE DEPARTMENT | 100,537.20 | 0.00 | 100,537.20 | 21,122.76 |
| SAVAGE FIRE DEPARTMENT | 164,451.88 | 0.00 | 164,451.88 | 34,551.17 |
| SCANDIA FIRE/RESCUE DEPARTMENT | 32,376.05 | 0.00 | 32,376.05 | 6,802.17 |
| SCANDIA VALLEY FIRE DEPARTMENT | 13,257.48 | 0.00 | 13,257.48 | 2,785.38 |
| SCHROEDER FIRE DEPARTMENT | 4,989.19 | 1,103.36 | 6,092.55 | 1,280.04 |
| SEAFORTH FIRE DEPARTMENT | 376.83 | 6,731.14 | 7,107.97 | 1,493.38 |
| SEBEKA FIRE DEPARTMENT | 19,702.82 | 0.00 | 19,702.82 | 4,139.54 |
| SEDAN FIRE/RESCUE DEPARTMENT | 201.11 | 6,906.86 | 7,107.97 | 1,493.38 |
| SHAFER-FRANCONIA FIRE/RESCUE DEPARTMENT | 16,584.93 | 0.00 | 16,584.93 | 3,484.48 |

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| SHAKOPEE FIRE DEPARTMENT | 252,939.56 | 0.00 | 252,939.56 | 53,142.34 |
| SHELLY FIRE-RESCUE DEPARTMENT | 4,163.24 | 7,514.14 | 11,677.38 | 2,453.41 |
| SHERBURN FIRE DEPARTMENT | 12,417.42 | 275.38 | 12,692.80 | 2,666.74 |
| SHEVLIN FIRE DEPARTMENT | 5,866.61 | 2,256.79 | 8,123.40 | 1,706.72 |
| SILICA VOLUNTEER FIRE DEPARTMENT, INC. | 1,085.24 | 7,038.16 | 8,123.40 | 1,706.72 |
| SILVER BAY FIRE DEPARTMENT | 19,756.58 | 0.00 | 19,756.58 | 4,150.84 |
| SILVER LAKE FIRE DEPARTMENT | 14,026.33 | 0.00 | 14,026.33 | 2,946.92 |
| SLAYTON FIRE DEPARTMENT | 24,468.67 | 0.00 | 24,468.67 | 5,140.84 |
| SLEEPY EYE FIRE DEPARTMENT | 38,074.58 | 0.00 | 38,074.58 | 7,999.43 |
| SOLWAY RURAL VOLUNTEER FIRE DEPARTMENT (BELTRAMI) | 7,874.86 | 248.54 | 8,123.40 | 1,706.72 |
| SOLWAY TOWNSHIP VOLUNTEER FIRE DEPARTMENT (ST LOUIS) | 10,249.78 | 0.00 | 10,249.78 | 2,153.47 |
| SOUTH BEND TOWNSHIP FIRE DEPARTMENT | 8,994.84 | 651.69 | 8,681.88 | 1,824.05 |
| SOUTH HAVEN FIRE DEPARTMENT | 18,579.82 | 0.00 | 18,579.82 | 3,903.60 |
| SOUTH METRO FIRE DEPARTMENT | 204,277.63 | 0.00 | 204,277.63 | NA |
| SPICER FIRE DEPARTMENT | 22,910.42 | 0.00 | 22,910.42 | 4,813.46 |
| SPRING GROVE FIRE DEPARTMENT | 14,441.77 | 0.00 | 14,441.77 | 3,034.20 |
| SPRING LAKE PARK-BLAINE-MOUNDS VIEW FIRE DEPT | 442,564.09 | 0.00 | 442,564.09 | 92,982.26 |
| SPRING VALLEY CITY FIRE DEPARTMENT | 20,093.81 | 0.00 | 20,093.81 | 4,221.69 |
| SPRINGFIELD VOLUNTEER FIRE DEPARTMENT | 22,849.69 | 0.00 | 22,849.69 | 4,800.70 |
| SQUAW LAKE FIRE DEPARTMENT | 6,270.53 | 4,899.14 | 11,169.67 | 2,346.74 |
| STACY-LENT AREA FIRE DEPARTMENT | 24,673.93 | 0.00 | 24,673.93 | 5,183.97 |
| STAPLES FIRE DEPARTMENT | 26,612.63 | 0.00 | 26,612.63 | 5,591.29 |
| STARBUCK FIRE DEPARTMENT | 19,771.65 | 0.00 | 19,771.65 | 4,154.00 |
| STEPHEN VOLUNTEER FIRE DEPARTMENT | 12,804.50 | 903.73 | 13,708.23 | 2,880.09 |
| STEWART FIRE DEPARTMENT | 11,221.77 | 963.32 | 12,185.09 | 2,560.07 |
| STEWARTVILLE FIRE DEPARTMENT | 54,266.72 | 0.00 | 54,266.72 | 11,401.38 |
| STILLWATER FIRE DEPARTMENT | 161,200.66 | 0.00 | 161,200.66 | 33,868.09 |
| STORDEN FIRE DEPARTMENT | 8,632.40 | 2,537.27 | 11,169.67 | 2,346.74 |
| STURGEON LAKE FIRE DEPARTMENT | 6,177.76 | 930.21 | 7,107.97 | 1,493.38 |
| SUNBURG FIRE DEPARTMENT | 9,258.84 | 2,418.54 | 11,677.38 | 2,453.41 |
| SWANVILLE RURAL FIRE ASSOCIATION | 11,590.01 | 0.00 | 11,590.01 | 2,435.05 |
| TACONITE FIRE DEPARTMENT | 4,904.59 | 2,203.38 | 7,107.97 | 1,493.38 |
| TAUNTON FIRE DEPARTMENT | 597.11 | 6,510.86 | 7,107.97 | 1,493.38 |
| TAYLORS FALLS FIRE DEPARTMENT | 7,656.53 | 2,497.71 | 10,154.24 | 2,133.40 |

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| THIEF RIVER FALLS FIRE DEPARTMENT | 65,012.12 | 0.00 | 65,012.12 | 13,658.98 |
| THOMSON TOWNSHIP-ESKO VOLUNTEER FIRE DEPARTMENT | 27,864.62 | 0.00 | 27,864.62 | 5,854.33 |
| TINTAH FIRE AND FIRST RESPONDERS | 7,306.19 | 0.00 | 6,210.26 | 1,304.77 |
| TOFTE FIRE DEPARTMENT | 5,963.38 | 0.00 | 5,963.38 | 1,252.90 |
| TOIVOLA VOLUNTEER FIRE DEPARTMENT, INC. | 2,985.42 | 4,122.55 | 7,107.97 | 1,493.38 |
| TOWER FIRE DEPARTMENT | 2,837.93 | 4,777.75 | 7,615.68 | 1,600.05 |
| TRACY FIRE DEPARTMENT | 22,972.31 | 0.00 | 22,972.31 | 4,826.46 |
| TRIMONT FIRE DEPARTMENT | 13,763.42 | 0.00 | 13,763.42 | 2,891.68 |
| TROUT LAKE FIRE DEPARTMENT | 21,608.05 | 0.00 | 21,608.05 | 4,539.83 |
| TRUMAN FIRE DEPARTMENT | 13,896.01 | 0.00 | 13,896.01 | 2,919.54 |
| TWIN LAKES FIRE DEPARTMENT (FREEBORN) | 592.34 | 9,054.20 | 9,646.54 | 2,026.73 |
| TWIN LAKES VOLUNTEER FIRE DEPARTMENT (MAHNOMEN) | 5,998.40 | 1,109.57 | 6,397.17 | 1,344.04 |
| TWIN VALLEY FIRE DEPARTMENT | 10,497.60 | 164.36 | 10,661.96 | 2,240.07 |
| TWO HARBORS FIRE DEPARTMENT | 46,522.48 | 0.00 | 46,522.48 | 9,774.33 |
| TYLER FIRE DEPARTMENT | 12,648.72 | 0.00 | 12,648.72 | 2,657.48 |
| ULEN VOLUNTEER FIRE DEPARTMENT | 11,437.04 | 748.05 | 12,185.09 | 2,560.07 |
| UNDERWOOD FIRE DEPARTMENT | 21,621.25 | 0.00 | 21,621.25 | 4,542.60 |
| UPSALA VOLUNTEER FIRE DEPARTMENT | 10,392.16 | 0.00 | 10,392.16 | 2,183.38 |
| VADNAIS HEIGHTS FIRE DEPARTMENT | 77,170.25 | 0.00 | 77,170.25 | 16,213.39 |
| VERGAS CDH FIRE DEPARTMENT | 17,837.77 | 0.00 | 17,837.77 | 3,747.70 |
| VERMILION LAKE VOLUNTEER FIRE DEPARTMENT | 2,019.35 | 5,596.33 | 7,615.68 | 1,600.05 |
| VERNDALE VOLUNTEER FIRE/RESCUE DEPARTMENT | 11,115.62 | 1,069.47 | 12,185.09 | 2,560.07 |
| VERNON CENTER FIRE/RESCUE DEPARTMENT | 6,645.69 | 3,508.55 | 10,154.24 | 2,133.40 |
| VESTA FIRE DEPARTMENT | 6,880.74 | 3,273.50 | 10,154.24 | 2,133.40 |
| VICTORIA FIRE DEPARTMENT | 64,393.22 | 0.00 | 64,393.22 | 13,528.95 |
| VIKING VOLUNTEER FIRE DEPARTMENT | 5,229.78 | 3,909.04 | 9,138.82 | 1,920.06 |
| VILLARD VOLUNTEER FIRE DEPARTMENT | 8,880.20 | 3,304.89 | 12,185.09 | 2,560.07 |
| VINING FIRE DEPARTMENT | 7,359.50 | 763.90 | 8,123.40 | 1,706.72 |
| VIRGINIA FIRE DEPARTMENT | 37,834.79 | 0.00 | 37,834.79 | NA |
| WABASHA FIRE DEPARTMENT | 24,215.17 | 0.00 | 24,215.17 | 5,087.58 |
| WABASSO FIRE DEPARTMENT | 12,936.75 | 0.00 | 12,936.75 | 2,718.00 |
| WACONIA FIRE DEPARTMENT | 84,030.52 | 0.00 | 84,030.52 | 17,654.73 |
| WADENA FIRE DEPARTMENT | 27,856.16 | 0.00 | 27,856.16 | 5,852.55 |
| WAITE PARK CITY FIRE DEPARTMENT | 38,115.18 | 0.00 | 38,115.18 | 8,007.96 |

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| WALDORF FIRE DEPARTMENT | 10,010.59 | 1,666.79 | 11,677.38 | 2,453.41 |
| WALKER AREA JOINT FIRE DEPARTMENT | 39,302.44 | 0.00 | 39,302.44 | 8,257.40 |
| WALNUT GROVE FIRE DEPARTMENT | 12,296.13 | 0.00 | 12,296.13 | 2,583.40 |
| WALTERS VOLUNTEER FIRE DEPARTMENT | 3,993.25 | 4,637.86 | 8,631.11 | 1,813.39 |
| WANAMINGO FIRE DEPARTMENT | 22,386.35 | 0.00 | 22,386.35 | 4,703.35 |
| WANDA FIRE DEPARTMENT | 5,363.08 | 2,760.32 | 8,123.40 | 1,706.72 |
| WARBA-FEELEY-SAGO FIRE DEPARTMENT | 5,931.89 | 3,714.64 | 7,717.22 | 1,621.38 |
| WARREN VOLUNTEER FIRE DEPARTMENT | 23,771.17 | 0.00 | 23,771.17 | 4,994.30 |
| WARROAD MUNICIPAL FIRE DEPARTMENT | 29,380.42 | 0.00 | 29,380.42 | 6,172.80 |
| WASECA FIRE DEPARTMENT | 64,492.21 | 0.00 | 64,492.21 | 13,549.75 |
| WATERTOWN FIRE DEPARTMENT | 41,916.11 | 0.00 | 41,916.11 | 8,806.53 |
| WATERVILLE FIRE DEPARTMENT | 16,171.17 | 0.00 | 16,171.17 | 3,397.55 |
| WATKINS FIRE DEPARTMENT | 14,002.10 | 0.00 | 14,002.10 | 2,941.83 |
| WATSON COMMUNITY VOLUNTEER FIRE DEPARTMENT, INC. | 8,011.42 | 2,142.82 | 10,154.24 | 2,133.40 |
| WAUBUN VOLUNTEER FIRE DEPARTMENT | 6,869.63 | 3,284.61 | 10,154.24 | 2,133.40 |
| WAVERLY VOLUNTEER FIRE/RESCUE DEPARTMENT | 17,655.32 | 0.00 | 17,655.32 | 3,709.36 |
| WAYZATA FIRE DEPARTMENT | 66,201.52 | 0.00 | 66,201.52 | 13,908.87 |
| WELCOME FIRE DEPARTMENT | 12,356.83 | 335.97 | 12,692.80 | 2,666.74 |
| WELLS FIRE DEPARTMENT | 23,241.86 | 0.00 | 23,241.86 | 4,883.09 |
| WENDELL FIRE DEPARTMENT | 11,808.64 | 0.00 | 11,808.64 | 2,480.98 |
| WEST CONCORD FIRE DEPARTMENT | 18,391.96 | 0.00 | 18,391.96 | 3,864.13 |
| WEST METRO FIRE/RESCUE DISTRICT | 228,084.06 | 0.00 | 228,084.06 | 47,920.23 |
| WESTBROOK FIRE DEPARTMENT | 12,574.28 | 0.00 | 12,574.28 | 2,641.84 |
| WHEATON FIRE DEPARTMENT | 25,010.25 | 0.00 | 25,010.25 | 5,254.63 |
| WHITE BEAR LAKE FIRE DEPARTMENT | 228,758.27 | 0.00 | 228,758.27 | 48,061.88 |
| WILLIAMS FIRE DEPARTMENT | 8,569.19 | 1,585.05 | 9,646.53 | 2,026.73 |
| WILLMAR FIRE DEPARTMENT | 98,107.38 | 0.00 | 98,107.38 | 20,612.26 |
| WILLOW RIVER FIRE DEPARTMENT | 7,214.64 | 908.76 | 8,123.40 | 1,706.72 |
| WILMONT FIRE DEPARTMENT | 14,956.60 | 0.00 | 14,956.60 | 3,142.37 |
| WILSON VOLUNTEER FIRE DEPARTMENT | 8,245.57 | 6,985.80 | 15,231.37 | 3,200.10 |
| WINDOM FIRE DEPARTMENT | 42,863.67 | 0.00 | 42,863.67 | 9,005.61 |
| WINGER CITY FIRE DEPARTMENT | 3,126.50 | 3,981.47 | 7,107.97 | 1,493.38 |
| WINNEBAGO FIRE DEPARTMENT | 18,980.89 | 0.00 | 18,980.89 | 3,987.87 |
| WINONA FIRE DEPARTMENT | 135,188.00 | 0.00 | 135,188.00 | NA |

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| WINSTED VOLUNTEER FIRE DEPARTMENT | 19,895.39 | 0.00 | 19,895.39 | 4,180.00 |
| WINTHROP FIRE DEPARTMENT | 15,903.40 | 0.00 | 15,903.40 | 3,341.29 |
| WOLF LAKE FIRE DEPARTMENT | 12,750.95 | 0.00 | 12,113.40 | 2,545.01 |
| WOOD LAKE FIRE DEPARTMENT | 7,411.85 | 2,234.68 | 9,646.53 | 2,026.73 |
| WOODBURY FIRE DEPARTMENT | 405,807.60 | 0.00 | 405,807.60 | 85,259.76 |
| WOODSTOCK FIRE DEPARTMENT | 4,588.46 | 3,027.22 | 7,615.68 | 1,600.05 |
| WORTHINGTON FIRE DEPARTMENT | 63,140.84 | 0.00 | 63,140.84 | 13,265.83 |
| WRENSHALL FIRE DEPARTMENT | 11,299.87 | 1,900.65 | 13,200.52 | 2,773.42 |
| WYKOFF VOLUNTEER FIRE DEPARTMENT | 9,059.09 | 1,095.15 | 10,154.24 | 2,133.40 |
| WYOMING FIRE DEPARTMENT | 43,144.27 | 0.00 | 43,144.27 | 9,064.57 |
| ZIMMERMAN/LIVONIA FIRE DISTRICT | 71,680.26 | 0.00 | 71,680.26 | 15,059.95 |
| ZUMBRO FALLS FIRE DEPARTMENT | 16,445.85 | 0.00 | 16,445.85 | 3,455.26 |
| ZUMBROTA AREA FIRE BOARD | 27,552.70 | 0.00 | 27,552.70 | 5,788.79 |

Attachment 8 – State by State Comparison of Aid to Local Retirement Plans

State Government Subsidies for Retirement Plans Sponsored by Local Governments

National Conference of State Legislatures, January 2010

In many states, city and county governments, independent school districts, and other governments maintain retirement plans that are legally and functionally independent of the statewide plans for public employees, teachers and other state and local government employees. The most recent comprehensive report on local government retirement plans is the Bureau of the Census report, *2002 Census of Governments: Employee Retirement Systems of State and Local Governments*. It provides a state-by-state count of statewide plans and local government plans, and lists the larger state and local plans in each state along with statistical data. Most states have relatively few locally-sponsored plans; Hawaii, Maine and Montana have none. A few states have more than 100 local plans. Illinois is reported as having 365, and Pennsylvania as having 928, as of 2002.

This report is concerned with state government financial subsidies for local government plans. It is not concerned with statewide plans that include employees of local governments, but only plans that are sponsored by a local government for employees of that government. The information in this report was collected by staff of the National Conference of State Legislatures from March 2007 through January 2010.

Contact information:

Ron Snell

National Conference of State Legislatures, Denver, Colorado

Ron.snell@ncsl.org 303-856-1534

| State | TEACHERS' PLANS Do state governments provide any financial support for plans sponsored by local governments? | PUBLIC SAFETY OFFICERS Do state governments provide any financial support for plans sponsored by local governments? | GENERAL PUBLIC EMPLOYEES Do state governments provide any financial support for plans sponsored by local governments? |
|-------------|--|--|---|
| Alabama | No | No | No |
| Alaska | No local government plans | No | Statewide system |
| Arizona | No local government plans | Arizona subsidizes, within the Public Safety Personnel Retirement System, the Dept. of Public Safety <i>member</i> rates due to a pay raise offset agreement in FY 03. | Within the Elected Officials Retirement Plan, state and county organizations are subsidized through court fees. |
| Arkansas | No local government plans | Statewide system | Yes, in an inadvertent way (i.e. not by specific appropriation). The normal cost for state employees is about 10%, while that of city and county employees is 14.5% and 13.6% respectively. However, all employers pay 12.54%; therefore the inadvertent subsidy. |
| California | No local teachers' plans. | No | No |
| Colorado | No | Only for one closed plan, the Fire and Police Protection Association | No |
| Connecticut | Statewide system, state pays employer contribution | No | No |
| Delaware | No local teachers' plans | Yes: for County and Municipal Police and Firefighters' COLA fund | No. |

| State | TEACHERS' PLANS Do state governments provide any financial support for plans sponsored by local governments? | PUBLIC SAFETY OFFICERS Do state governments provide any financial support for plans sponsored by local governments? | GENERAL PUBLIC EMPLOYEES Do state governments provide any financial support for plans sponsored by local governments? |
|---------------|---|---|---|
| Florida | No | Local police and fire districts may vote to assess a premium on casualty and property insurance policies sold within the district for the benefit of locally-administered retirement plans. The assessment is added to the state premium tax. Companies receive a credit against their tax liability for the amount of the assessment levied, so in effect the assessment is a state subsidy. The local retirement plan may use the revenue only for enhancements to retirement benefits measured against the level of benefits existing in 1997. | |
| Georgia | No | No | No |
| Hawaii | No local government plans | | |
| Idaho | No | No | No |
| Illinois | No | No | No |
| Indiana | State funds teacher benefits for the pre-1996 fund; for the fund established in 1996, school districts fund the employer share. Both are statewide funds. | The state guarantees that at least 50% of local government obligations for a now-closed plan is funded through state government revenues, primarily cigarette and liquor taxes and lottery income. The plan now in effect (the 1977 Plan) does not receive a state government subsidy. | No. |
| Iowa | There is one local government plan for teachers, that of the City of Des Moines, which receives no state support. | No local government plans. | No |
| Kansas | No local government plans | No | No |
| Kentucky | No active local government plans | No active local government plans except one in Lexington | No active local government plans |
| Louisiana | No | No | No |
| Maine | No local government plans | | |
| Maryland | No | No | No |
| Massachusetts | No | No | No |
| Michigan | No local government plans | No | No |

| State | TEACHERS' PLANS Do state governments provide any financial support for plans sponsored by local governments? | PUBLIC SAFETY OFFICERS Do state governments provide any financial support for plans sponsored by local governments? | GENERAL PUBLIC EMPLOYEES Do state governments provide any financial support for plans sponsored by local governments? |
|----------------|---|--|---|
| Minnesota | The State of Minnesota provides direct aid to the St. Paul Teachers Retirement Fund Association (StPTRFA). The StPTRFA aid amount (FY 2006) was \$4,803,000, or about 12.56 percent of the total noninvestment funding received by StPTRFA that year. | The state provides direct aid to the Minneapolis Firefighters Relief Association, the Bloomington Fire Department Relief Association, the Virginia Fire Department Relief Association, and approximately 700 local volunteer firefighter relief associations. In calendar year 2005, the aid amounted to between 27% and 38% of the non-investment revenue received by the three named systems, and 77% of the non-investment revenue received by the volunteer relief associations. | The state provides direct aid to the Minneapolis Employees Retirement Fund (MERF). The MERF aid is \$9,000,000 (Fiscal Year 2006), or 48.34 percent of the total non-investment funding received by MERF that year. |
| Mississippi | No | No | No |
| Missouri | No | No | No |
| Montana | No local government plans | | |
| Nebraska | Annual state contribution to Omaha school employees' plan--0.7% of payroll plus \$873,000 for FY 2004. | No | No |
| Nevada | No local government plans | | |
| New Hampshire | No local retirement plans | | |
| New Jersey | No local government plans | No | No |
| New Mexico | No local government plans | | |
| New York | State categorical reimbursements for the New York City board of education include funding for pensions for teachers hired with the money. | No | No |
| North Carolina | No local government plans | A portion of court costs is directed to local retirement systems for local law enforcement officers. The state premium tax on homeowners policies for fire and lightning damage is allocated to the fire district where the house of the insured is located and can be used for supplemental retirement benefits or certain other programs to benefit firefighters at the discretion of the local fire district. | No |
| North Dakota | No | A portion of the state fire insurance premium tax is returned to local fire protection retirement associations. | No |
| Ohio | No | No | No |

| State | TEACHERS' PLANS Do state governments provide any financial support for plans sponsored by local governments? | PUBLIC SAFETY OFFICERS Do state governments provide any financial support for plans sponsored by local governments? | GENERAL PUBLIC EMPLOYEES Do state governments provide any financial support for plans sponsored by local governments? |
|------------------|---|--|---|
| Oklahoma | Statewide system, employer contributions paid by district; some state tax revenues to pension fund | No | No |
| Oregon | No local government plans | | |
| Pennsylvania | No local government retirement plans | The Commonwealth imposes a tax on the premiums of casualty and fire insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) establishes the General Municipal Pension System State Aid Program (GMPSSA) financed from the proceeds of this tax. The act provides for the allocation of this money to municipalities (excluding counties and authorities) based upon the number of full-time employees participating in municipal retirement systems. | Yes. The Commonwealth imposes a tax on the premiums of casualty and fire insurance policies sold in PA by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) establishes the General Municipal Pension System State Aid Program (GMPSSA) financed from the proceeds of this tax. The act provides for the allocation of this money to municipalities (excluding counties and authorities) based upon the number of full-time employees participating in municipal retirement systems. |
| Rhode Island | No local government retirement plans | No | No |
| South Carolina | No local government retirement plans | | |
| South Dakota | No | No | No |
| Tennessee | Some local government education support staff are covered by local government plans There is no specific state subsidy for local governments' payment of the employer portion of teachers retirement contributions. | Some state funding for local government is intended to support personnel benefits. It may or may not be used for pension contributions. | Some state funding for local government is intended to support personnel benefits. It may or may not be used for pension contributions. |
| Texas | No | No | No |
| Utah | No local government retirement plans | | |
| Vermont | No local government retirement plans | | |
| Virginia | No | No | No |
| Washington | No local government retirement plans | No local government plans for public safety personnel. | Three city plans. No state subsidy. |
| West Virginia | Yes, partly through school aid formula and partly through lump sum payments to the retirement fund | Through allocation of state insurance premium tax collections, and, a share of table gaming revenues | No |
| Wisconsin | No | No | No |
| Wyoming | No local government retirement plans | No local plans | No local plans |
| Washington, D.C. | N/A | | |

| State | TEACHERS' PLANS Do state governments provide any financial support for plans sponsored by local governments? | PUBLIC SAFETY OFFICERS Do state governments provide any financial support for plans sponsored by local governments? | GENERAL PUBLIC EMPLOYEES Do state governments provide any financial support for plans sponsored by local governments? |
|-------------|---|--|--|
| Puerto Rico | N/A | | |

Attachment 9 – Firefighter and Fire Department Information

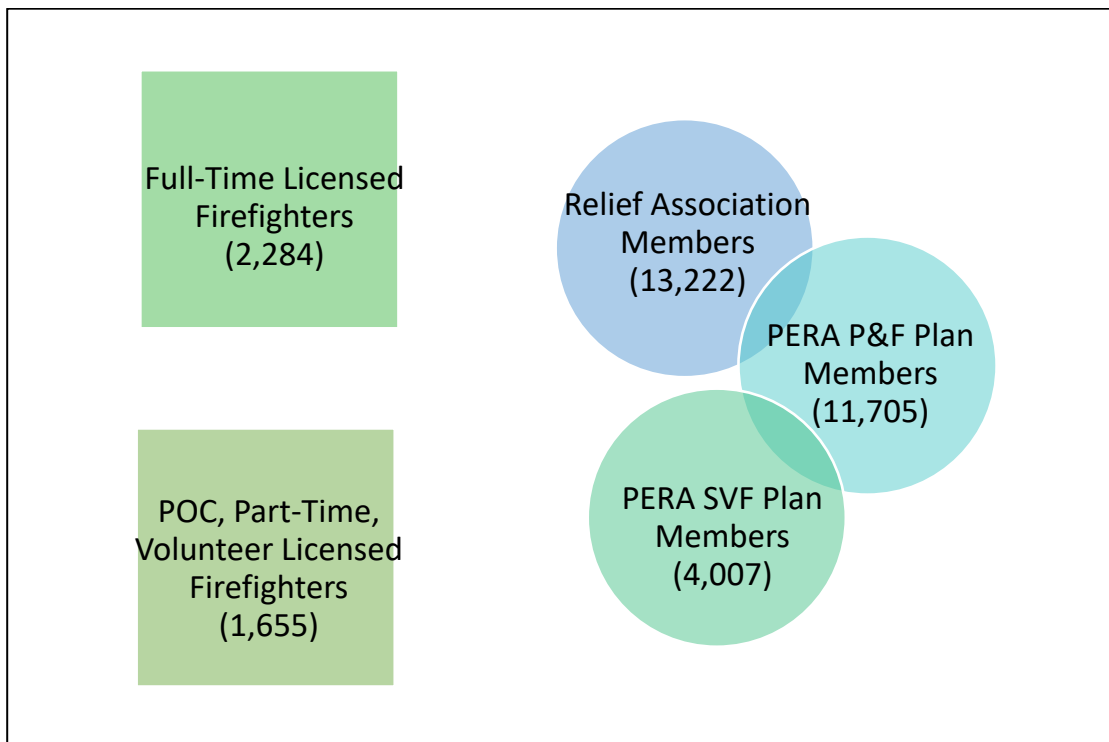


Firefighter and Fire Department Information

The chart below illustrates the compensation, availability, and pension characteristics of different firefighter classifications.

| Firefighter | Compensation | | Availability | | Pension | |
|------------------|-----------------------|----------|----------------------|-----------------|--------------------------------|-------------------------|
| | Paid per Call or Hour | Salaried | Firefighter's Choice | Scheduled Hours | Relief Association or SVF Plan | PERA P&F or Coordinated |
| Volunteer * | | | X | | X | |
| Paid on Call | X | | X | | X | |
| Part Time | X | | | X | X | X |
| Full-Time/Career | X | X | | X | | X |

*Volunteer firefighters are not paid per call, but may receive reimbursement for expenses.



The diagram above provides the number of active relief association members, along with the number of members in the PERA Statewide Volunteer Firefighter (SVF) Plan and the Police & Fire Plan. Note that the number of members in the Police & Fire Plan includes both police and fire personnel.

Licensed firefighters may be included as members of one or more of the plans identified above.

Payment of State Aid and Authorized Uses

There are 758 fire departments eligible for 2021 fire state aid.

There are 724 fire department with some or all of their firefighters in a relief association or in the PERA SVF Plan. These fire departments receive both fire state aid and supplemental state aid, all of which must be used for pension purposes.

- Fire state aid must be paid to the relief association, to the PERA SVF Plan, or, if a local aid allocation agreement exists, to the PERA P&F Plan.
- Supplemental state aid must be paid to the relief association or to the PERA SVF Plan.

There are 17 fire department with firefighters in the PERA P&F Plan, but no firefighters in a relief association or in the PERA SVF Plan. These fire departments only receive fire state aid. The fire state aid must be used for the following purposes:

- 1) payment of fees, dues and assessments to the Minnesota State Fire Department Association or to the state Volunteer Firefighters Benefit Association;
- 2) payment of the cost of purchasing and maintaining needed equipment for the fire department;
- 3) payment of the cost of construction, acquisition, repair, or maintenance of buildings or other premises to house the equipment of the fire department; or
- 4) the payment of employer contributions to PERA for its firefighters in the P&F Plan.

There are 17 fire departments with firefighters who are not members of any pension plan. These fire departments receive fire state aid and supplemental state aid. The fire state aid must be deposited into a special account established for that purpose within the municipal treasury, and used for items 1 through 3 above. These municipalities report that they are only expending supplemental state aid for purposes authorized above, although it's not clear that the aid is limited to these fire department expenditures.

State aid amounts are listed below for the 17 fire departments with no pension coverage for their firefighters.

| Fire Department Name | 2021 Fire State Aid | 2021 Supplemental State Aid |
|--|---------------------|-----------------------------|
| Alvarado Fire Department | 10,919.09 | 2,294.09 |
| Arco Fire Department | 271.52 | 57.05 |
| Bearville Township Volunteer Fire Department | 6,092.55 | 1,280.04 |
| Beltrami Fire Department | 3,928.42 | 825.36 |
| Big Falls Fire Department | 2,358.85 | 495.59 |
| Clontarf Fire Department | 5,300.95 | 1,113.72 |
| Conger Community Fire Department | 6,761.26 | 1,420.53 |
| Correll Volunteer Fire Department | 0.00 | 0.00 |
| Felton Community Volunteer Fire Department | 10,361.81 | 2,177.01 |
| Freeborn Fire Department | 6,170.36 | 1,296.39 |
| Goodridge Area Fire/Rescue Department | 10,875.37 | 2,284.90 |
| Mdewakanton Public Safety | 8,344.81 | 1,753.24 |
| Nielsville Volunteer Fire Department | 2,718.83 | 571.22 |
| Oslo Fire/Rescue Department | 3,577.66 | 751.66 |
| Red Lake Reservation Fire Department | 18,554.73 | 3,898.33 |
| Ridgeway Volunteer Fire Department | 9,743.78 | 2,047.16 |
| Tintah Fire And First Responders | 6,210.26 | 1,304.77 |

Below is the statute defining authorized disbursements of fire state aid when a fire department's firefighters are not members of a relief association or the PERA SVF Plan.

424A.08 MUNICIPALITY WITHOUT RELIEF ASSOCIATION; AUTHORIZED DISBURSEMENTS.

(a) Any municipality which is entitled to receive fire state aid but which has no volunteer firefighters relief association directly associated with its fire department and which has no full-time firefighters with retirement coverage by the public employees police and fire retirement plan shall deposit the fire state aid in a special account established for that purpose in the municipal treasury. Disbursement from the special account may not be made for any purpose except:

- (1) payment of the fees, dues and assessments to the Minnesota State Fire Department Association and to the state Volunteer Firefighters Benefit Association in order to entitle its firefighters to membership in and the benefits of these state associations;
- (2) payment of the cost of purchasing and maintaining needed equipment for the fire department; and
- (3) payment of the cost of construction, acquisition, repair, or maintenance of buildings or other premises to house the equipment of the fire department.

(b) A municipality which is entitled to receive fire state aid, which has no volunteer firefighters relief association directly associated with its fire department, which does not participate in the statewide lump-sum volunteer firefighter plan under chapter 353G, and



which has full-time firefighters with retirement coverage by the public employees police and fire retirement plan may disburse the fire state aid as provided in paragraph (a), for the payment of the employer contribution requirement with respect to firefighters covered by the public employees police and fire retirement plan under section 353.65, subdivision 3, or for a combination of the two types of disbursements.

(c) A municipality that has no volunteer firefighters relief association directly associated with it and that participates in the statewide lump-sum volunteer firefighter plan under chapter 353G shall transmit any fire state aid that it receives to the statewide lump-sum volunteer firefighter fund.

History: 1979 c 201 s 18; 1983 c 219 s 10; 2009 c 169 art 10 s 45; 2010 c 359 art 6 s 9; 2014 c 296 art 12 s 12; 2020 c 108 art 7 s 9

Attachment 10 – Member and Funding Data

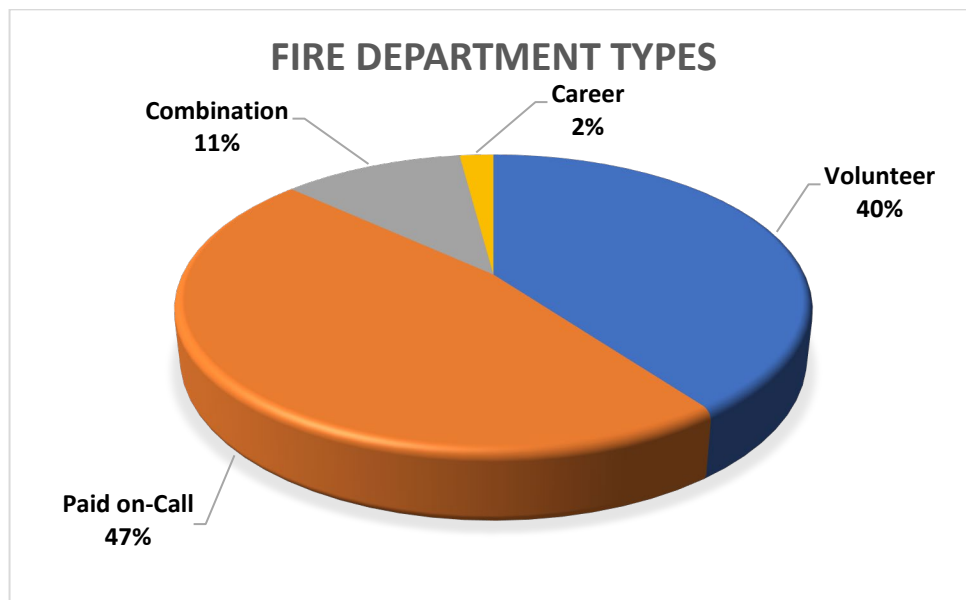


Member and Funding Data

Supplemental State Aid Work Group members requested information on the number of relief associations that permit in their membership individuals who solely provide emergency medical services. The 2020 relief association reporting forms indicate three relief associations with members who solely perform medical duties.

There also was a request for the number of volunteer fire departments in Minnesota and the number of paid on-call fire departments. The Minnesota Board of Firefighter Training and Education has begun collecting this information, and provided the following as of the start of the 2022 fiscal year:

- 309 Volunteer Departments
- 363 Paid on-Call Departments
- 86 Combination Departments (at least 1 member is full-time)
- 16 Career Departments (all members are full-time)



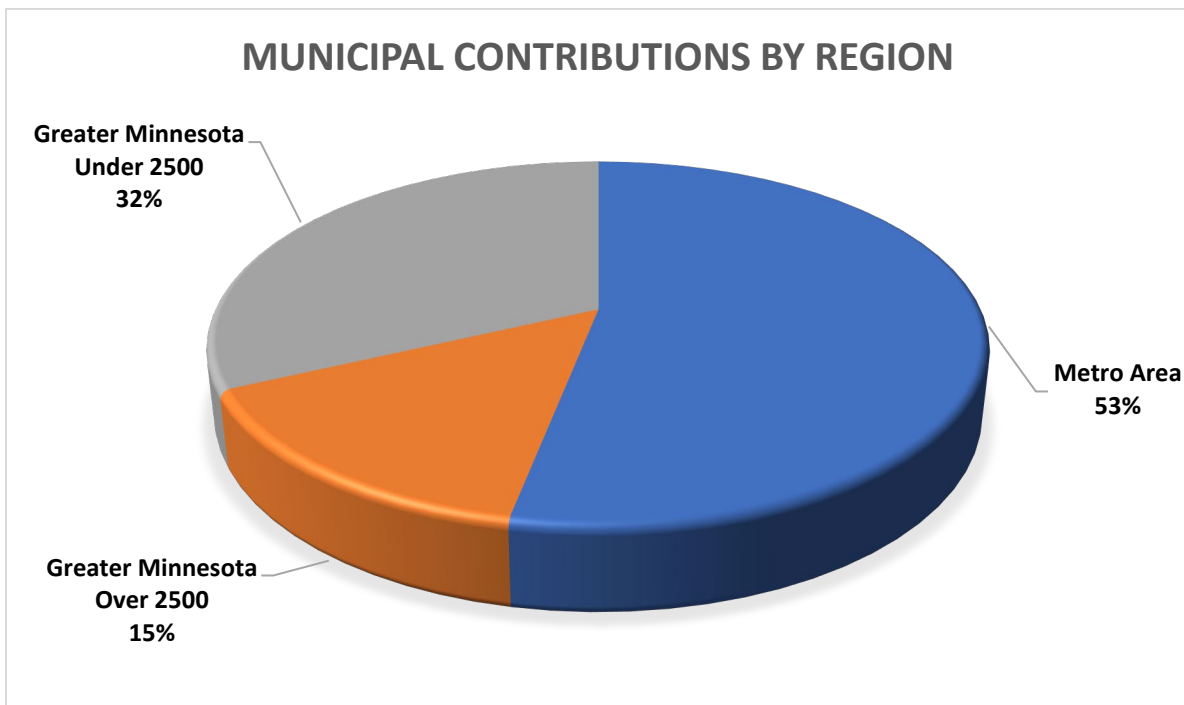
The following is an excerpt from the relief association 2019 Financial and Investment Report, providing information on municipal contributions:

“Municipal contribution amounts, like state aid amounts, varied by region. Relief associations in the Metro Area received \$3.0 million in municipal contributions, which made up 53.1 percent of the total municipal contributions received. Metro Area relief associations accounted for over one-half of all municipal contributions received, even though they make up only 12.9 percent of relief associations

included in this report. The average municipal contribution was \$71,588 for Metro Area plans that received one.

Relief associations affiliated with Greater Minnesota municipalities with a population over 2,500 received \$846,335 in municipal contributions, accounting for 14.9 percent of all municipal contributions received. The average municipal contribution for these relief associations was \$14,592.

Relief associations affiliated with Greater Minnesota municipalities with a population under 2,500 received \$1.8 million in municipal contributions, which is 32.0 percent of all municipal contributions received. Of these relief associations, 52.4 percent received a municipal contribution, with the average contribution being \$9,149.”



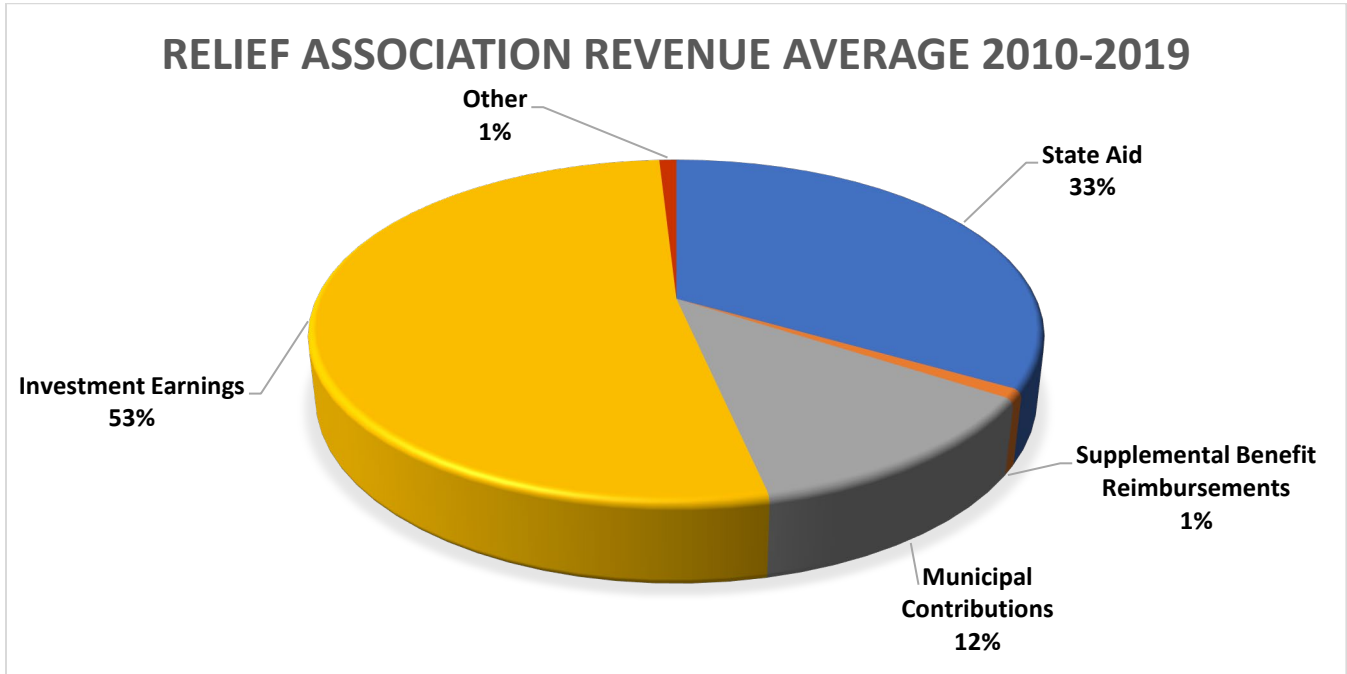
Finally, in response to a question about relief association funding, the 2019 average funding ratio was 140.0 percent, and the median funding ratio was 127.4 percent. The next page of this document is Table 1 from the 2019 report, summarizing relief association financial and membership information.

Attachment 11 – Relief Association Pension Funding Sources



Relief Association Pension Funding Sources

Relief association service pensions are primarily funded through investment earnings. The following chart shows revenue source amounts, averaged over the most recent ten years for which data is available.

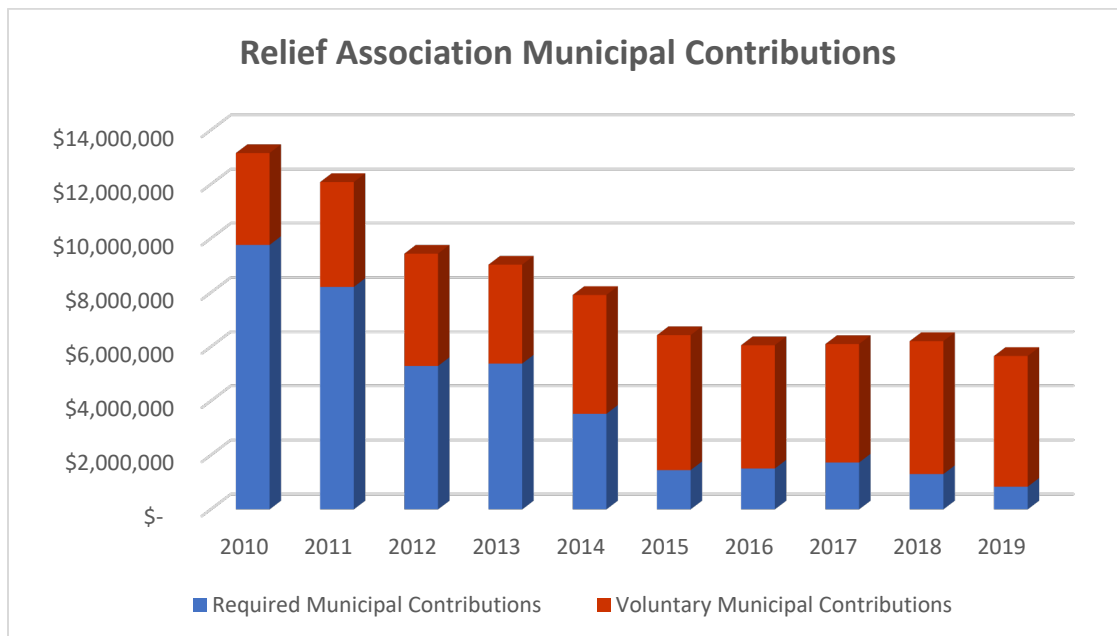


Below is data for relief associations that had the largest total disbursements in service pensions during 2019. We averaged total service pension disbursements by the number of benefit recipients, to provide an average benefit payment amount. The revenue sources funding these service pensions were, on average, in similar proportion to those shown above for relief associations as a whole. In contrast, relief associations that, on average, pay lower service pension amounts tend to receive smaller amounts of state aid and smaller, or no, municipal contributions.

| Relief Association | Plan Type | Benefit Level | State Aid | Municipal Contributions | Investment Earnings | Average Benefit Payment |
|---|----------------------|---------------|-----------|-------------------------|---------------------|-------------------------|
| Brainerd Fire Relief Association | Lump Sum | 10,750 | 197,332 | 59,141 | 650,845 | 222,620 |
| Brooklyn Center Fire Relief Association | Monthly/Lump Sum | 8,500 | 164,652 | - | 502,233 | 309,964 |
| Eagan Fire Relief Association | Defined Contribution | | 435,557 | - | 1,941,345 | 222,804 |

| | | | | | | |
|---|----------------------|-------|---------|---------|-----------|---------|
| Edina Fire Relief Association | Defined Contribution | | 460,081 | - | 1,837,430 | 326,803 |
| Golden Valley Fire Relief Association | Lump Sum | 8,700 | 171,486 | - | 1,092,687 | 224,031 |
| Hastings Fire Relief Association | Lump Sum | 6,400 | 190,649 | - | 739,444 | 230,334 |
| Inver Grove Heights Fire Relief Association | Lump Sum | 8,100 | 209,866 | 82,775 | 836,046 | 211,330 |
| Lake Elmo Fire Relief Association | Lump Sum | 5,850 | 68,975 | - | 127,902 | 253,525 |
| Maple Grove Fire Relief Association | Defined Contribution | | 441,583 | 258,451 | 3,555,917 | 229,101 |
| Owatonna Fire Relief Association | Lump Sum | 7,150 | 170,284 | - | 595,639 | 258,400 |
| Prior Lake Fire Relief Association | Lump Sum | 8,500 | 232,651 | 20,000 | 685,784 | 213,500 |
| West Metro Fire Relief Association | Defined Contribution | | 244,780 | 210,212 | 1,901,076 | 306,484 |

In years when investment returns are down, municipal contributions (either required or voluntary) generally increase. When investment returns are up, municipal contributions generally decrease, and mostly consist of contributions made on a voluntary basis by the affiliated municipality.



Attachment 12 – 2021 Legislation

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 609

(SENATE AUTHORS: GOGGIN and Ingebrigtsen)

DATE
02/04/2021

D-PG
242

Introduction and first reading
Referred to State Government Finance and Policy and Elections

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to retirement; revising the allocation of police and firefighter retirement
1.3 supplemental state aid; amending Minnesota Statutes 2020, section 423A.022,
1.4 subdivisions 2, 5, by adding a subdivision.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2020, section 423A.022, is amended by adding a subdivision
1.7 to read:

1.8 Subd. 1a. Definition. For purposes of this section, the term "municipalities" includes
1.9 independent nonprofit firefighting corporations that participate in the voluntary statewide
1.10 volunteer firefighter retirement plan under chapter 353G or are affiliated with volunteer
1.11 firefighter relief associations operating under chapter 424A.

1.12 EFFECTIVE DATE. This section is effective January 1, 2023.

1.13 Sec. 2. Minnesota Statutes 2020, section 423A.022, subdivision 2, is amended to read:

1.14 Subd. 2. Allocation. (a) ~~Of~~ The total amount appropriated as supplemental state aid;
1.15 shall be allocated as provided in this subdivision.

1.16 ~~(1)~~ (b) 58.064 percent of the total amount must be paid to the executive director of the
1.17 Public Employees Retirement Association for deposit in the public employees police and
1.18 fire retirement fund established by section 353.65, subdivision 1~~;~~.

1.19 ~~(2)~~ (c) 35.484 percent of the total amount must be paid to municipalities ~~other than that~~
1.20 qualified to receive fire state aid in that calendar year except municipalities solely employing
1.21 firefighters with retirement coverage provided by the public employees police and fire
1.22 retirement plan ~~which qualified to receive fire state aid in that calendar year.~~ The

2.1 supplemental state aid under this paragraph shall be allocated among the municipalities
 2.2 entitled to an allocation in the same proportion to that the most recent amount of fire state
 2.3 aid paid under section 477B.04, number of firefighters who received credit for a year of
 2.4 service for that calendar year for the fire department affiliated with a municipality bears to
 2.5 the most recent total fire state aid for all municipalities other than the municipalities solely
 2.6 employing firefighters with retirement coverage provided by the public employees police
 2.7 and fire retirement plan paid under section 477B.04, with total number of all firefighters
 2.8 who received credit for a year of service for that calendar year for the fire departments
 2.9 affiliated with all municipalities entitled to an allocation. The allocated amount for fire
 2.10 departments participating in the statewide lump-sum volunteer firefighter plan shall be paid
 2.11 to the executive director of the Public Employees Retirement Association for deposit in the
 2.12 fund established by section 353G.02, subdivision 3, and credited to the respective account
 2.13 and with. The balance of the allocated amount shall be paid to the treasurer of each
 2.14 municipality for transmittal within 30 days of receipt to the treasurer of the applicable
 2.15 volunteer firefighter relief association for deposit in its special fund; and.

2.16 ~~(3)~~ (d) 6.452 percent of the total amount must be paid to the executive director of the
 2.17 Minnesota State Retirement System for deposit in the state patrol retirement fund.

2.18 ~~(b)~~ For purposes of this section, the term "municipalities" includes independent nonprofit
 2.19 firefighting corporations that participate in the statewide lump-sum volunteer firefighter
 2.20 plan under chapter 353G or with subsidiary volunteer firefighter relief associations operating
 2.21 under chapter 424A.

2.22 **EFFECTIVE DATE.** This section is effective January 1, 2023.

2.23 Sec. 3. Minnesota Statutes 2020, section 423A.022, subdivision 5, is amended to read:

2.24 Subd. 5. **Aid termination.** (a) The aid under subdivision 2, ~~paragraph (a), clauses (1)~~
 2.25 paragraphs (b) and (3) (d), continues until the earlier of:

2.26 (1) the December 1 following the end of the fiscal year in which the actuarial value of
 2.27 assets of both the State Patrol retirement plan and the public employees police and fire
 2.28 retirement plan equals or exceeds 90 percent of the actuarial accrued liabilities as reported
 2.29 by the actuary retained under section 356.214 in the annual actuarial valuation prepared
 2.30 under section 356.215; or

2.31 (2) July 1, 2048.

2.32 (b) The aid under subdivision 2, ~~paragraph (a), clause (2) (c)~~, does not terminate.

2.33 **EFFECTIVE DATE.** This section is effective January 1, 2023.

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 419

01/28/2021 Authored by Drazkowski
The bill was read for the first time and referred to the Committee on State Government Finance and Elections

1.1 A bill for an act
1.2 relating to retirement; revising the allocation of police and firefighter retirement
1.3 supplemental state aid; amending Minnesota Statutes 2020, section 423A.022,
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 2.4 service for that calendar year for the fire department affiliated with a municipality bears to
 2.5 the most recent total fire state aid for all municipalities other than the municipalities solely
 2.6 employing firefighters with retirement coverage provided by the public employees police
 2.7 and fire retirement plan paid under section 477B.04, with total number of all firefighters
 2.8 who received credit for a year of service for that calendar year for the fire departments
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 2.10 departments participating in the statewide lump-sum volunteer firefighter plan shall be paid
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 2.14 municipality for transmittal within 30 days of receipt to the treasurer of the applicable
 2.15 volunteer firefighter relief association for deposit in its special fund; and.

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 2.20 plan under chapter 353G or with subsidiary volunteer firefighter relief associations operating
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 2.28 retirement plan equals or exceeds 90 percent of the actuarial accrued liabilities as reported
 2.29 by the actuary retained under section 356.214 in the annual actuarial valuation prepared
 2.30 under section 356.215; or

2.31 (2) July 1, 2048.

2.32 (b) The aid under subdivision 2, paragraph ~~(a), clause (2)~~ (c), does not terminate.

2.33 **EFFECTIVE DATE.** This section is effective January 1, 2023.

1.1 moves to amend S.F. No. 609; H.F. No. 419, as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2020, section 423A.022, is amended by adding a subdivision
1.4 to read:

1.5 Subd. 1a. **Definitions.** For purposes of this section:

1.6 (1) "career firefighter municipalities" means municipalities solely employing firefighters
1.7 with retirement coverage provided by the public employees police and fire retirement plan;

1.8 (2) "municipality" includes any independent nonprofit firefighting corporation that
1.9 participates in the statewide volunteer firefighter plan under chapter 353G or is affiliated
1.10 with a volunteer firefighter relief association operating under chapter 424A; and
1.11 "municipalities" means more than one municipality; and

1.12 (3) "per firefighter amount" means the dollar amount that is the quotient resulting from
1.13 dividing (i) by (ii), where (i) is 35.84 percent of the total amount appropriated as supplemental
1.14 state aid, and (ii) is the number of active volunteer firefighters employed by all municipalities
1.15 other than career firefighter municipalities on the last day of the calendar year that is two
1.16 years prior to the calendar year in which the supplemental state aid is payable.

1.17 **EFFECTIVE DATE.** This section is effective January 1, 2023.

1.18 Sec. 2. Minnesota Statutes 2020, section 423A.022, subdivision 2, is amended to read:

1.19 Subd. 2. **Allocation.** (a) ~~Of~~ The total amount appropriated as supplemental state aid:
1.20 shall be allocated as provided in this subdivision.

1.21 ~~(b)~~ (b) 58.064 percent of the total amount must be paid to the executive director of the
1.22 Public Employees Retirement Association for deposit in the public employees police and
1.23 fire retirement fund established by section 353.65, subdivision 1~~;~~.

1.24 ~~(c)~~ (c) 35.484 percent of the total amount must be paid to municipalities other than career
1.25 firefighter municipalities solely employing firefighters with retirement coverage provided
1.26 by the public employees police and fire retirement plan which that qualified to receive fire
1.27 state aid in that calendar year, allocated ~~in proportion to the most recent amount of fire state~~
1.28 aid paid under section 477B.04, for the to each municipality ~~bears to the most recent total~~
1.29 fire state aid for all municipalities other than the municipalities solely employing firefighters
1.30 with retirement coverage provided by the public employees police and fire retirement plan
1.31 paid under section 477B.04, by multiplying the per firefighter amount by the number of

2.1 active volunteer firefighters employed by the municipality on the last day of the calendar
 2.2 year that is two years prior to the calendar year in which the supplemental state aid is payable.
 2.3 ~~with~~ The ~~allocated~~ amount allocated for fire departments participating in the statewide
 2.4 lump-sum volunteer firefighter plan must be paid to the executive director of the Public
 2.5 Employees Retirement Association for deposit in the fund established by section 353G.02,
 2.6 subdivision 3, and credited to the respective account. ~~and with~~ The balance must be paid to
 2.7 the treasurer of each municipality for transmittal within 30 days of receipt to the treasurer
 2.8 of the applicable volunteer firefighter relief association for deposit in its special fund; ~~and~~.

2.9 ~~(3)~~ (d) 6.452 percent of the total amount must be paid to the executive director of the
 2.10 Minnesota State Retirement System for deposit in the state patrol retirement fund.

2.11 ~~(b) For purposes of this section, the term "municipalities" includes independent nonprofit~~
 2.12 ~~firefighting corporations that participate in the statewide lump-sum volunteer firefighter~~
 2.13 ~~plan under chapter 353G or with subsidiary volunteer firefighter relief associations operating~~
 2.14 ~~under chapter 424A.~~

2.15 **EFFECTIVE DATE.** This section is effective January 1, 2023.

2.16 Sec. 3. Minnesota Statutes 2020, section 423A.022, subdivision 3, is amended to read:

2.17 Subd. 3. **Reporting.** (a) On or before ~~September~~ July 1, annually, the executive director
 2.18 of the Public Employees Retirement Association shall report to the commissioner of revenue,
 2.19 in the format prescribed by the commissioner, the following:

2.20 (1) the career firefighter municipalities which employ firefighters with retirement
 2.21 coverage by the public employees police and fire retirement plan;

2.22 (2) the fire departments covered by the statewide lump-sum volunteer firefighter plan;
 2.23 and

2.24 (3) for each fire department reported under clause (2), the number of active volunteer
 2.25 firefighters employed by the municipality on the last day of the most recent calendar year
 2.26 for which such information is available and the last day of the calendar year that is two
 2.27 years prior to the calendar year in which the July 1 reporting deadline occurs; and

2.28 ~~(3)~~ (4) any other information requested by the commissioner to administer the police
 2.29 and firefighter retirement supplemental state aid program.

2.30 (b) On or before July 1, annually, the State Auditor shall report to the commissioner of
 2.31 revenue, in the format prescribed by the commissioner, the following:

2.32 (1) the fire departments affiliated with a relief association;

3.1 (2) for each fire department reported under clause (1), the number of active volunteer
 3.2 firefighters employed by the municipality on the last day of the most recent calendar year
 3.3 for which such information is available and the last day of the calendar year that is two
 3.4 years prior to the calendar year in which the July 1 reporting deadline occurs; and

3.5 (3) any other information requested by the commissioner to administer the police and
 3.6 firefighter retirement supplemental state aid program.

3.7 **EFFECTIVE DATE.** This section is effective January 1, 2023.

3.8 Sec. 4. Minnesota Statutes 2020, section 423A.022, is amended by adding a subdivision
 3.9 to read:

3.10 Subd. 3a. **Default.** If the commissioner of revenue does not receive the information
 3.11 required by subdivision 3, paragraph (a), clause (3), or paragraph (b), clause (2), from the
 3.12 executive director of the Public Employees Retirement Association or the State Auditor,
 3.13 respectively, for a fire department by July 1, the commissioner of revenue shall record ten
 3.14 active volunteer firefighters as being employed by the municipality.

3.15 **EFFECTIVE DATE.** This section is effective January 1, 2023.

3.16 Sec. 5. Minnesota Statutes 2020, section 423A.022, subdivision 5, is amended to read:

3.17 Subd. 5. **Aid termination.** (a) The aid under subdivision 2, ~~paragraph (a), clauses (1)~~
 3.18 ~~paragraphs (b) and (3) (d)~~, continues until the earlier of:

3.19 (1) the December 1 following the end of the fiscal year in which the actuarial value of
 3.20 assets of both the State Patrol retirement plan and the public employees police and fire
 3.21 retirement plan equals or exceeds 90 percent of the actuarial accrued liabilities as reported
 3.22 by the actuary retained under section 356.214 in the annual actuarial valuation prepared
 3.23 under section 356.215; or

3.24 (2) July 1, 2048.

3.25 (b) The aid under subdivision 2, paragraph ~~(a), clause (2)~~ (c), does not terminate.

3.26 **EFFECTIVE DATE.** This section is effective January 1, 2023."

3.27 Amend the title accordingly

Attachment 13 – 2021 Legislation – 1A Amendment

1.1 moves to amend S.F. No. 609; H.F. No. 419, as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2020, section 423A.022, is amended by adding a subdivision
1.4 to read:

1.5 Subd. 1a. **Definitions.** For purposes of this section:

1.6 (1) "career firefighter municipalities" means municipalities solely employing firefighters
1.7 with retirement coverage provided by the public employees police and fire retirement plan;

1.8 (2) "municipality" includes any independent nonprofit firefighting corporation that
1.9 participates in the statewide volunteer firefighter plan under chapter 353G or is affiliated
1.10 with a volunteer firefighter relief association operating under chapter 424A; and
1.11 "municipalities" means more than one municipality; and

1.12 (3) "per firefighter amount" means the dollar amount that is the quotient resulting from
1.13 dividing (i) by (ii), where (i) is 35.84 percent of the total amount appropriated as supplemental
1.14 state aid, and (ii) is the number of active volunteer firefighters employed by all municipalities
1.15 other than career firefighter municipalities on the last day of the calendar year that is two
1.16 years prior to the calendar year in which the supplemental state aid is payable.

1.17 **EFFECTIVE DATE.** This section is effective January 1, 2023.

1.18 Sec. 2. Minnesota Statutes 2020, section 423A.022, subdivision 2, is amended to read:

1.19 Subd. 2. **Allocation.** (a) ~~Of~~ The total amount appropriated as supplemental state aid:
1.20 shall be allocated as provided in this subdivision.

1.21 ~~(b)~~ (b) 58.064 percent of the total amount must be paid to the executive director of the
1.22 Public Employees Retirement Association for deposit in the public employees police and
1.23 fire retirement fund established by section 353.65, subdivision 1~~;~~

1.24 ~~(c)~~ (c) 35.484 percent of the total amount must be paid to municipalities other than career
1.25 firefighter municipalities solely employing firefighters with retirement coverage provided
1.26 by the public employees police and fire retirement plan which that qualified to receive fire
1.27 state aid in that calendar year, allocated in proportion to the most recent amount of fire state
1.28 aid paid under section 477B.04, for the to each municipality bears to the most recent total
1.29 fire state aid for all municipalities other than the municipalities solely employing firefighters
1.30 with retirement coverage provided by the public employees police and fire retirement plan
1.31 paid under section 477B.04, by multiplying the per firefighter amount by the number of

2.1 active volunteer firefighters employed by the municipality on the last day of the calendar
 2.2 year that is two years prior to the calendar year in which the supplemental state aid is payable.
 2.3 ~~with~~ The allocated amount allocated for fire departments participating in the statewide
 2.4 lump-sum volunteer firefighter plan must be paid to the executive director of the Public
 2.5 Employees Retirement Association for deposit in the fund established by section 353G.02,
 2.6 subdivision 3, and credited to the respective account. ~~and with~~ The balance must be paid to
 2.7 the treasurer of each municipality for transmittal within 30 days of receipt to the treasurer
 2.8 of the applicable volunteer firefighter relief association for deposit in its special fund; ~~and~~.

2.9 ~~(3)~~ (d) 6.452 percent of the total amount must be paid to the executive director of the
 2.10 Minnesota State Retirement System for deposit in the state patrol retirement fund.

2.11 ~~(b) For purposes of this section, the term "municipalities" includes independent nonprofit~~
 2.12 ~~firefighting corporations that participate in the statewide lump-sum volunteer firefighter~~
 2.13 ~~plan under chapter 353G or with subsidiary volunteer firefighter relief associations operating~~
 2.14 ~~under chapter 424A.~~

2.15 **EFFECTIVE DATE.** This section is effective January 1, 2023.

2.16 Sec. 3. Minnesota Statutes 2020, section 423A.022, subdivision 3, is amended to read:

2.17 Subd. 3. **Reporting.** (a) On or before September July 1, annually, the executive director
 2.18 of the Public Employees Retirement Association shall report to the commissioner of revenue,
 2.19 in the format prescribed by the commissioner, the following:

2.20 (1) the career firefighter municipalities which employ firefighters with retirement
 2.21 coverage by the public employees police and fire retirement plan;

2.22 (2) the fire departments covered by the statewide lump-sum volunteer firefighter plan;
 2.23 and

2.24 (3) for each fire department reported under clause (2), the number of active volunteer
 2.25 firefighters employed by the municipality on the last day of the most recent calendar year
 2.26 for which such information is available and the last day of the calendar year that is two
 2.27 years prior to the calendar year in which the July 1 reporting deadline occurs; and

2.28 ~~(3)~~ (4) any other information requested by the commissioner to administer the police
 2.29 and firefighter retirement supplemental state aid program.

2.30 (b) On or before July 1, annually, the State Auditor shall report to the commissioner of
 2.31 revenue, in the format prescribed by the commissioner, the following:

2.32 (1) the fire departments affiliated with a relief association;

3.1 (2) for each fire department reported under clause (1), the number of active volunteer
 3.2 firefighters employed by the municipality on the last day of the most recent calendar year
 3.3 for which such information is available and the last day of the calendar year that is two
 3.4 years prior to the calendar year in which the July 1 reporting deadline occurs; and

3.5 (3) any other information requested by the commissioner to administer the police and
 3.6 firefighter retirement supplemental state aid program.

3.7 **EFFECTIVE DATE.** This section is effective January 1, 2023.

3.8 Sec. 4. Minnesota Statutes 2020, section 423A.022, is amended by adding a subdivision
 3.9 to read:

3.10 Subd. 3a. **Default.** If the commissioner of revenue does not receive the information
 3.11 required by subdivision 3, paragraph (a), clause (3), or paragraph (b), clause (2), from the
 3.12 executive director of the Public Employees Retirement Association or the State Auditor,
 3.13 respectively, for a fire department by July 1, the commissioner of revenue shall record ten
 3.14 active volunteer firefighters as being employed by the municipality.

3.15 **EFFECTIVE DATE.** This section is effective January 1, 2023.

3.16 Sec. 5. Minnesota Statutes 2020, section 423A.022, subdivision 5, is amended to read:

3.17 Subd. 5. **Aid termination.** (a) The aid under subdivision 2, ~~paragraph (a), clauses (1)~~
 3.18 ~~paragraphs (b) and (3) (d),~~ continues until the earlier of:

3.19 (1) the December 1 following the end of the fiscal year in which the actuarial value of
 3.20 assets of both the State Patrol retirement plan and the public employees police and fire
 3.21 retirement plan equals or exceeds 90 percent of the actuarial accrued liabilities as reported
 3.22 by the actuary retained under section 356.214 in the annual actuarial valuation prepared
 3.23 under section 356.215; or

3.24 (2) July 1, 2048.

3.25 (b) The aid under subdivision 2, ~~paragraph (a), clause (2) (c),~~ does not terminate.

3.26 **EFFECTIVE DATE.** This section is effective January 1, 2023."

3.27 Amend the title accordingly

Attachment 14 – LCPR State Summary of 2021 Legislation

**SF 609 (Goggin); HF 419 (Drazkowski):
Revising the allocation of supplemental state aid to
volunteer firefighter relief associations and the PERA
Statewide Volunteer Firefighter Plan**

Prepared by: Susan Lenczewski, Executive Director

Date: March 22, 2021

Introduction

- Affected Plans:** Volunteer firefighter relief associations (relief associations)
PERA Statewide Volunteer Firefighter Retirement Plan (PERA Statewide Plan)
- Laws Amended:** Minnesota Statutes, Section 423A.022
- Brief Description:** The bill changes the way supplemental state aid is allocated from the current method, which allocates supplemental aid in the same proportion as fire state aid, to a new allocation method, which allocates supplemental aid on a per firefighter basis. Supplemental aid for each relief association and for the PERA Statewide Plan would be based on the number of active firefighters in the affiliated fire department.
- Attachments:** [Amendment S0609-1A](#)
- [Appendix A:](#) Table showing fire state aid and supplemental aid for 2020, by fire department, published by the Department of Revenue
- [Appendix B:](#) Table comparing supplemental state aid under current law and under the bill-sorted alphabetically by municipality or relief association, prepared by the Office of the State Auditor
- [Appendix C:](#) Table comparing supplemental state aid under current law and under the bill-sorted by the dollar difference in supplemental state aid allocated under each, prepared by the Office of the State Auditor
- [Appendix D:](#) Excerpt from “2018 Fire in Minnesota,” published by the Minnesota State Fire Marshal

Background

The State of Minnesota funds volunteer firefighter relief associations through fire state aid, minimum fire state aid, and supplemental state aid. The bill changes the allocation method only for supplemental

state aid. Supplemental state aid is officially known under Section 423A.022 as the police and firefighter retirement supplemental state aid.

Minnesota Statutes, Section 423A.022, requires the Commissioner of Revenue to allocate 35.484% of \$15.5 million (approximately \$5.5 million) of the total amount appropriated for supplemental state aid to municipalities other than municipalities that employ only firefighters in the PERA Police and Fire Plan (i.e., “career” or “salaried” firefighters). A municipality is eligible for supplemental state aid if it employs volunteer firefighters that are covered by the PERA Statewide Plan or an affiliated volunteer firefighter relief association. The supplemental state aid must be allocated in accordance with the following ratio:

- the amount of fire state aid paid under Minnesota Statutes, Section 477B.04, for the municipality, to
- the total fire state aid for all municipalities eligible for the supplemental aid.

The supplemental state aid is to be paid to the PERA Statewide Plan for deposit in each participating fire department's account for its firefighters and to the treasurer of each municipality for transmittal within 30 days of receipt to the treasurer of the affiliated volunteer firefighter relief association for deposit in its special fund.

The formula for allocating fire state aid is set forth in Chapter 477B. The bill makes no changes to Chapter 477B and the allocation of fire state aid. Roughly, fire state aid is allocated on the basis of estimated market value of real property in the fire service area served by the fire department and the population as determined under the most recent federal census for the fire service area. Thus, the allocation of fire state aid favors fire service areas with higher property values and larger populations, such as the Twin Cities suburbs.

Appendices

[Appendix A](#) shows the allocation of fire state aid and supplemental state aid for 2020. The Department of Revenue makes this table publicly available every year through their website: revenue.state.mn.us/fire-state-aid.

[Appendix B](#) was prepared by the State Auditor and presented to the State Auditor’s Volunteer Fire Relief Association Working Group when the group considered this topic at a meeting on December 15, 2020. The table is in alphabetical order by municipality or relief association. There are columns for:

- (1) the number of active firefighters;
- (2) the 2020 supplemental state aid amount allocated to the relief (*the same information as reported by the DOR in Appendix A*);
- (3) the amount of supplemental state aid that would be allocated to the relief under the bill; and
- (4) the difference between columns (2) and (3).

The per firefighter amount was calculated by dividing the total supplemental state aid paid in 2020 by the total number of active firefighters. This amount was \$315.42.

[Appendix C](#) was prepared by the State Auditor and presented to the State Auditor's Working Group when it considered this topic at the December 15 meeting. The table is in order, from largest dollar amount to smallest, by the amount of the difference in the supplemental state aid allocated under the bill as compared to under current law. The dollar amount is positive, which means that these fire departments would have received more supplemental state aid under the bill than they did receive in 2020 under current law.

Beginning on page 12 of the table, the difference amount is negative, which means that these fire departments would have received less supplemental state aid under the bill than they did receive in 2020 under current law. Pages 14 and 15 of the table, which show the largest negative dollar amounts, include the largest municipalities around the state with volunteer firefighters, ending with the largest Twin Cities suburbs.

[Appendix D](#) was made available to the State Auditor's Working Group when it considered this topic at the December 15 meeting. The report is titled "2018 Fire in Minnesota" and was published by the Minnesota State Fire Marshal. This table is 22 pages of a 64-page report. The table lists the fire departments in the state in alphabetical order and has columns for the number of calls for "Fires" and "Non-Fires" and the dollar value of property losses. The table can be used to loosely compare fire department activity to the tables of supplemental state aid (Appendices A-C).

The entire report is available at [Fire-in-Minnesota-2018.pdf](#)

Section by Section Summary

Section 1

Section 1 moves Paragraph (b) of Minnesota Statutes, Section 423A.022, Subdivision 2, to a new Subdivision 1a in Section 423A.022, which was needed to allow different numbering of paragraphs in Subdivision 2. Subdivision 1a is not a change in law and continues to state that "municipalities" as used in this statute includes independent nonprofit firefighting corporations.

Section 2

Section 1 amends Section 423A.022, Subdivision 2, to change the method for allocating supplemental state aid from (i) in the same proportion as fire state aid, to (ii) on a per firefighter basis. Under the new allocation method, relief associations and the PERA Statewide Plan will receive an allocation of supplemental aid based on the number of active firefighters in each fire department affiliated with a relief association or the PERA Statewide Plan, rather than based on property values and population. As noted above, the bill changes only the allocation of supplemental state aid, not the allocation of fire state aid.

Section 3

Section 3 amends Section 423A.022, Subdivision 5, to conform the aid termination dates with the new numbering of the paragraphs in Subdivision 2. Paragraphs under current law are numbered as clauses (1) to (3); under the bill, they are numbered as paragraphs (a) to (d).

Effective Date

The bill is effective January 1, 2023.

Amendment S0609-1A

The Department of Revenue (DOR) informed Commission staff that the bill could not be administered by DOR without a few administrative changes. Commission staff has discussed these concerns with the DOR and is in the process of preparing an amendment that will be ready for consideration by the Commission by as soon as possible, before the meeting on March 23.

Legislative Commission on Pensions and Retirement

55 State Office Building
Phone: 651-296-2750

100 Rev. Dr. Martin Luther King Jr. Blvd.
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St. Paul, MN 55155-1201
www.lcpr.leg.mn

S0609-H0419 Summary VFRA Suppl. State Aid Alloc.docx



Attachment 15 – Supplemental State Aid Comparison

| Entity Name | Active | 2020 Supplemental State Aid | Aid Allocated per Active Firefighter | Difference |
|---|--------|-----------------------------|--------------------------------------|-------------|
| Ada Fire Relief Association | 25 | 3,829.43 | 7,885.38 | 4,055.95 |
| Adams Fire Relief Association | 19 | 3,388.09 | 5,992.89 | 2,604.80 |
| Adrian Fire Relief Association | 23 | 3,154.55 | 7,254.55 | 4,100.00 |
| Aitkin Fire Relief Association | 28 | 11,244.05 | 8,831.63 | (2,412.42) |
| Alaska Fire Relief Association | 12 | 1,416.01 | 3,784.98 | 2,368.97 |
| Albany Fire Relief Association | 24 | 5,132.93 | 7,569.97 | 2,437.04 |
| Albert Lea Township Fire Relief Association | 14 | 17,698.31 | 4,415.81 | (13,282.50) |
| Albertville Fire Relief Association | 24 | 15,709.00 | 7,569.97 | (8,139.03) |
| Alborn Fire Relief Association | 21 | 2,287.41 | 6,623.72 | 4,336.31 |
| Alden Fire Relief Association | 18 | 2,614.18 | 5,677.48 | 3,063.30 |
| Alexandria Fire Relief Association | 32 | 27,614.39 | 10,093.29 | (17,521.10) |
| Almelund Fire Relief Association | 24 | 3,212.89 | 7,569.97 | 4,357.08 |
| Alpha Fire Relief Association | 14 | 1,633.86 | 4,415.81 | 2,781.95 |
| Altura Fire Relief Association | 23 | 2,287.41 | 7,254.55 | 4,967.14 |
| Alvarado City Of | | 2,294.84 | 2,294.84 | - |
| Amboy Fire Relief Association | 20 | 2,287.41 | 6,308.31 | 4,020.90 |
| Andover Fire Relief Association | 59 | 35,206.31 | 18,609.50 | (16,596.81) |
| Annandale Fire Relief Association | 22 | 9,696.03 | 6,939.14 | (2,756.89) |
| Anoka-Champlin Fire Relief Association | 42 | 45,826.25 | 13,247.44 | (32,578.81) |
| Apple Valley Fire Relief Association | 63 | 59,345.47 | 19,871.17 | (39,474.30) |
| Appleton Fire Relief Association | 20 | 3,876.80 | 6,308.31 | 2,431.51 |
| Arco City Of | | 57.40 | 57.40 | - |
| Argyle Fire Relief Association | 25 | 2,723.10 | 7,885.38 | 5,162.28 |
| Arlington Fire Relief Association | 30 | 4,954.47 | 9,462.46 | 4,507.99 |
| Arrowhead Fire Relief Association | | - | - | - |
| Ashby Fire Relief Association | 25 | 2,747.32 | 7,885.38 | 5,138.06 |
| Askov Fire Relief Association | 17 | 1,960.63 | 5,362.06 | 3,401.43 |
| Atwater Fire Relief Association | 28 | 3,449.71 | 8,831.63 | 5,381.92 |
| Audubon Fire Relief Association | 17 | 5,007.28 | 5,362.06 | 354.78 |
| Aurora Fire Relief Association | 14 | 2,076.99 | 4,415.81 | 2,338.82 |
| Austin Fire Relief Association | 19 | 25,735.94 | 5,992.89 | (19,743.05) |
| Avon Fire Relief Association | 28 | 6,664.93 | 8,831.63 | 2,166.70 |
| Babbitt Fire Relief Association | 28 | 2,723.10 | 8,831.63 | 6,108.53 |
| Backus Fire Relief Association | 20 | 4,091.35 | 6,308.31 | 2,216.96 |
| Badger Fire Relief Association | 20 | 1,764.57 | 6,308.31 | 4,543.74 |
| Bagley Fire Relief Association | 24 | 4,705.75 | 7,569.97 | 2,864.22 |
| Balaton Fire Relief Association | 21 | 3,158.61 | 6,623.72 | 3,465.11 |
| Balsam Fire Relief Association | 19 | 2,197.17 | 5,992.89 | 3,795.72 |
| Barnesville Fire Relief Association | 26 | 6,080.72 | 8,200.80 | 2,120.08 |
| Barnum Fire Relief Association | 22 | 2,505.25 | 6,939.14 | 4,433.89 |
| Barrett Fire Relief Association | 17 | 2,287.41 | 5,362.06 | 3,074.65 |
| Battle Lake Fire Relief Association | 20 | 5,829.95 | 6,308.31 | 478.36 |
| Baudette Fire Relief Association | 18 | 3,996.99 | 5,677.48 | 1,680.49 |
| Bayport Fire Relief Association | 26 | 20,130.13 | 8,200.80 | (11,929.33) |
| Beardsley Fire Relief Association | 20 | 2,178.48 | 6,308.31 | 4,129.83 |
| Bearville Town Of | | 1,050.20 | 1,050.20 | - |
| Beaver Creek Fire Relief Association | 17 | 2,060.97 | 5,362.06 | 3,301.09 |
| Becker Fire Relief Association | 32 | 15,920.85 | 10,093.29 | (5,827.56) |
| Belgrade Fire Relief Association | 25 | 2,723.10 | 7,885.38 | 5,162.28 |
| Belle Plaine Fire Relief Association | 28 | 11,818.09 | 8,831.63 | (2,986.46) |

| | | | | |
|--|----|------------|------------|-------------|
| Bellingham Fire Relief Association | 20 | 2,178.48 | 6,308.31 | 4,129.83 |
| Beltrami City Of | | 834.62 | 834.62 | - |
| Belview Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| Bemidji Fire Relief Association | 48 | 38,516.69 | 15,139.94 | (23,376.75) |
| Benson Fire Relief Association | 28 | 7,415.28 | 8,831.63 | 1,416.35 |
| Bertha Fire Relief Association | 14 | 2,178.48 | 4,415.81 | 2,237.33 |
| Bethel Fire Relief Association | 10 | 1,198.16 | 3,154.15 | 1,955.99 |
| Big Falls City Of | | 496.59 | 496.59 | - |
| Big Lake Fire Relief Association | 31 | 19,990.76 | 9,777.88 | (10,212.88) |
| Bigelow Fire Relief Association | 22 | 2,069.56 | 6,939.14 | 4,869.58 |
| Bigfork Fire Relief Association | 17 | 5,004.53 | 5,362.06 | 357.53 |
| Bird Island Fire Relief Association | 21 | 3,226.85 | 6,623.72 | 3,396.87 |
| Biwabik City Fire Relief Association | 27 | 1,851.71 | 8,516.21 | 6,664.50 |
| Biwabik Fire Relief Association | 18 | 2,069.56 | 5,677.48 | 3,607.92 |
| Blackduck Fire Relief Association | 22 | 3,765.56 | 6,939.14 | 3,173.58 |
| Blackhoof Fire Relief Association | 14 | 2,178.48 | 4,415.81 | 2,237.33 |
| Blomkest Fire Relief Association | 10 | 2,567.77 | 3,154.15 | 586.38 |
| Blooming Prairie Fire Relief Association | 26 | 6,930.40 | 8,200.80 | 1,270.40 |
| Bloomington Fire Department Relief Association | | 117,479.27 | 117,479.27 | - |
| Blue Earth Fire Relief Association | 26 | 5,950.81 | 8,200.80 | 2,249.99 |
| Bluffton Fire Relief Association | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| Borup City Of | | 1,126.39 | 1,126.39 | - |
| Bowlus Fire Relief Association | 21 | 2,287.41 | 6,623.72 | 4,336.31 |
| Boyd Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| Braham Fire Relief Association | 14 | 5,892.10 | 4,415.81 | (1,476.29) |
| Brainerd Fire Relief Association | 35 | 37,525.46 | 11,039.54 | (26,485.92) |
| Brandon Fire Relief Association | 23 | 2,776.39 | 7,254.55 | 4,478.16 |
| Breckenridge Fire Relief Association | 27 | 6,196.48 | 8,516.21 | 2,319.73 |
| Breitung Fire Relief Association | 14 | 2,396.33 | 4,415.81 | 2,019.48 |
| Brewster Fire Relief Association | 23 | 3,961.77 | 7,254.55 | 3,292.78 |
| Bricelyn Fire Relief Association | 21 | 1,851.71 | 6,623.72 | 4,772.01 |
| Brimson Fire Relief Association | 14 | 1,524.94 | 4,415.81 | 2,890.87 |
| Brook Park Fire Relief Association | 20 | 1,851.71 | 6,308.31 | 4,456.60 |
| Brooklyn Center Fire Relief Association | 27 | 31,839.27 | 8,516.21 | (23,323.06) |
| Brooten Fire Relief Association | 25 | 2,692.21 | 7,885.38 | 5,193.17 |
| Browerville Fire Relief Association | 21 | 3,361.91 | 6,623.72 | 3,261.81 |
| Browns Valley Fire Relief Association | 23 | 2,287.41 | 7,254.55 | 4,967.14 |
| Brownsdale Fire Relief Association | 21 | 2,397.15 | 6,623.72 | 4,226.57 |
| Brownsville Fire Relief Association | 15 | 2,069.56 | 4,731.23 | 2,661.67 |
| Brownton Fire Relief Association | 26 | 2,396.33 | 8,200.80 | 5,804.47 |
| Bruno City Of | | 1,633.86 | 1,633.86 | - |
| Buffalo Fire Relief Association | 32 | 23,699.02 | 10,093.29 | (13,605.73) |
| Buffalo Lake Fire Relief Association | 23 | 2,628.47 | 7,254.55 | 4,626.08 |
| Buhl Fire Relief Association | 15 | 1,960.63 | 4,731.23 | 2,770.60 |
| Butterfield Fire Relief Association | 22 | 2,614.18 | 6,939.14 | 4,324.96 |
| Buyck Fire Relief Association | 16 | 1,307.09 | 5,046.65 | 3,739.56 |
| Byron Fire Relief Association | 25 | 9,356.41 | 7,885.38 | (1,471.03) |
| Caledonia Fire Relief Association | 29 | 5,914.30 | 9,147.04 | 3,232.74 |
| Callaway Fire Relief Association | 18 | 2,375.92 | 5,677.48 | 3,301.56 |
| Cambridge Fire Relief Association | 25 | 15,267.66 | 7,885.38 | (7,382.28) |
| Campbell Fire Relief Association | 26 | 2,832.03 | 8,200.80 | 5,368.77 |
| Canby Fire Relief Association | 25 | 4,545.67 | 7,885.38 | 3,339.71 |

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| Cannon Falls Fire Relief Association | 30 | 10,089.32 | 9,462.46 | (626.86) |
| Canosia Fire Relief Association | 19 | 2,620.34 | 5,992.89 | 3,372.55 |
| Canton Fire Relief Association | 20 | 2,178.48 | 6,308.31 | 4,129.83 |
| Carlos Fire Relief Association | 27 | 3,103.13 | 8,516.21 | 5,413.08 |
| Carlton Fire Relief Association | 19 | 4,652.70 | 5,992.89 | 1,340.19 |
| Carsonville Fire Relief Association | 25 | 3,539.22 | 7,885.38 | 4,346.16 |
| Carver Fire Relief Association | 31 | 7,074.95 | 9,777.88 | 2,702.93 |
| Cass Lake Fire Relief Association | 22 | 9,114.50 | 6,939.14 | (2,175.36) |
| Centennial Fire Relief Association | 32 | 9,659.27 | 10,093.29 | 434.02 |
| Center City Fire Relief Association | 15 | 2,773.63 | 4,731.23 | 1,957.60 |
| Ceylon Fire Relief Association | 17 | 2,287.41 | 5,362.06 | 3,074.65 |
| Chain of Lakes Fire Relief Association | 19 | 4,388.81 | 5,992.89 | 1,604.08 |
| Chandler Fire Relief Association | 17 | 1,851.71 | 5,362.06 | 3,510.35 |
| Chanhasen Fire Relief Association | 40 | 36,435.14 | 12,616.61 | (23,818.53) |
| Chaska Fire Relief Association | 44 | 31,367.72 | 13,878.27 | (17,489.45) |
| Chatfield Fire Relief Association | 26 | 6,906.06 | 8,200.80 | 1,294.74 |
| Cherry Fire Relief Association | 20 | - | 6,308.31 | 6,308.31 |
| Chisago Fire Relief Association | 21 | 7,628.37 | 6,623.72 | (1,004.65) |
| Chisholm Fire Relief Association | 25 | 5,195.36 | 7,885.38 | 2,690.02 |
| Chokio Fire Relief Association | 17 | 3,430.84 | 5,362.06 | 1,931.22 |
| Clara City Fire Relief Association | 21 | 3,801.99 | 6,623.72 | 2,821.73 |
| Claremont Fire Relief Association | 15 | 2,553.10 | 4,731.23 | 2,178.13 |
| Clarissa Fire Relief Association | 18 | 2,614.18 | 5,677.48 | 3,063.30 |
| Clarkfield Fire Relief Association | 23 | 3,558.12 | 7,254.55 | 3,696.43 |
| Clarks Grove Fire Relief Association | 21 | 2,340.76 | 6,623.72 | 4,282.96 |
| Clear Lake Fire Relief Association | 31 | 5,843.42 | 9,777.88 | 3,934.46 |
| Clearbrook Fire Relief Association | 18 | 3,770.57 | 5,677.48 | 1,906.91 |
| Clearwater Fire Relief Association | 32 | 5,661.66 | 10,093.29 | 4,431.63 |
| Clements Fire Relief Association | 17 | 2,396.33 | 5,362.06 | 2,965.73 |
| Cleveland Fire Relief Association | 29 | 3,768.77 | 9,147.04 | 5,378.27 |
| Clifton Fire Relief Association | 18 | 2,654.22 | 5,677.48 | 3,023.26 |
| Climax Fire Relief Association | 22 | 1,851.71 | 6,939.14 | 5,087.43 |
| Clinton Fire Relief Association [Big Stone] | 22 | 2,287.41 | 6,939.14 | 4,651.73 |
| Clinton Fire Relief Association [St Louis] | 12 | 1,960.63 | 3,784.98 | 1,824.35 |
| Clontarf City Of | | 1,113.06 | 1,113.06 | - |
| Cloquet Area Fire District Fire Relief Association | 30 | 15,794.78 | 9,462.46 | (6,332.32) |
| Cohasset Fire Relief Association | 22 | 5,900.50 | 6,939.14 | 1,038.64 |
| Cokato Fire Relief Association | 24 | 6,603.41 | 7,569.97 | 966.56 |
| Cold Spring Fire Relief Association | 27 | 8,644.84 | 8,516.21 | (128.63) |
| Cologne Fire Relief Association | 32 | 4,325.37 | 10,093.29 | 5,767.92 |
| Columbia Heights Fire Relief Association | 19 | 20,705.75 | 5,992.89 | (14,712.86) |
| Colvill Fire Relief Association | 10 | 1,524.94 | 3,154.15 | 1,629.21 |
| Colvin Fire Relief Association | 13 | 1,198.16 | 4,100.40 | 2,902.24 |
| Comfrey Fire Relief Association | 25 | 2,578.89 | 7,885.38 | 5,306.49 |
| Conger City Of | | 1,466.63 | 1,466.63 | - |
| Cook Fire Relief Association | 15 | 4,455.49 | 4,731.23 | 275.74 |
| Coon Rapids Fire Relief Association | 53 | 67,398.52 | 16,717.01 | (50,681.51) |
| Correll City Of | | 30.86 | 30.86 | - |
| Cosmos Fire Relief Association | 14 | 2,340.27 | 4,415.81 | 2,075.54 |
| Cottage Grove Fire Relief Association | 40 | 39,896.49 | 12,616.61 | (27,279.88) |
| Cotton Fire Relief Association | 17 | 1,524.94 | 5,362.06 | 3,837.12 |
| Cottonwood Fire Relief Association | 23 | 3,925.93 | 7,254.55 | 3,328.62 |

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| Courtland Fire Relief Association | 23 | 2,674.94 | 7,254.55 | 4,579.61 |
| Crane Lake Fire Relief Association | 17 | 1,089.24 | 5,362.06 | 4,272.82 |
| Cromwell Fire Relief Association | 22 | 2,940.95 | 6,939.14 | 3,998.19 |
| Crooked Lake Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| Crookston Fire Relief Association | 23 | 5,978.25 | 7,254.55 | 1,276.30 |
| Crosby Fire Relief Association | 22 | 3,267.72 | 6,939.14 | 3,671.42 |
| Crosslake Fire Relief Association | 25 | 7,549.85 | 7,885.38 | 335.53 |
| Culver Fire Relief Association | 8 | 1,307.09 | 2,523.32 | 1,216.23 |
| Currie Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Cuyuna Fire Relief Association | 21 | 2,614.17 | 6,623.72 | 4,009.55 |
| Cyrus Fire Relief Association | 21 | 1,960.63 | 6,623.72 | 4,663.09 |
| Dakota Fire Relief Association | 16 | 1,742.78 | 5,046.65 | 3,303.87 |
| Dalbo Fire Relief Association | 16 | 2,806.82 | 5,046.65 | 2,239.83 |
| Dalton Fire Relief Association | 23 | 2,614.18 | 7,254.55 | 4,640.37 |
| Danube Fire Relief Association | 19 | 2,104.42 | 5,992.89 | 3,888.47 |
| Danvers Fire Relief Association | 16 | 1,742.78 | 5,046.65 | 3,303.87 |
| Darfur Fire Relief Association | 18 | 1,742.78 | 5,677.48 | 3,934.70 |
| Dassel Fire Relief Association | 19 | 7,023.66 | 5,992.89 | (1,030.77) |
| Dawson Fire Relief Association | 27 | 4,434.46 | 8,516.21 | 4,081.75 |
| Dayton Fire Relief Association | 23 | 8,150.89 | 7,254.55 | (896.34) |
| De Graff City Of | 14 | 1,198.16 | 4,415.81 | 3,217.65 |
| Deer Creek Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Deer River Fire Relief Association | 20 | 6,387.06 | 6,308.31 | (78.75) |
| Deerwood Fire Relief Association | 24 | 5,776.42 | 7,569.97 | 1,793.55 |
| Delano Fire Relief Association | 22 | 10,472.35 | 6,939.14 | (3,533.21) |
| Delavan Fire Relief Association | 16 | 1,851.71 | 5,046.65 | 3,194.94 |
| Dent Fire Relief Association | 16 | 4,630.74 | 5,046.65 | 415.91 |
| Detroit Lakes Fire Relief Association | 23 | 21,536.76 | 7,254.55 | (14,282.21) |
| Dexter Fire Relief Association | 24 | 1,742.78 | 7,569.97 | 5,827.19 |
| Dilworth Fire Relief Association | 30 | 7,146.97 | 9,462.46 | 2,315.49 |
| Dodge Center Fire Relief Association | 24 | 4,134.49 | 7,569.97 | 3,435.48 |
| Donnelly Fire Relief Association | 22 | 2,940.95 | 6,939.14 | 3,998.19 |
| Dover Fire Relief Association | 17 | 2,300.86 | 5,362.06 | 3,061.20 |
| Dovray Fire Relief Association | 17 | 1,416.01 | 5,362.06 | 3,946.05 |
| Dumont Fire Relief Association | 18 | 2,178.48 | 5,677.48 | 3,499.00 |
| Dunnell Fire Relief Association | 15 | 1,524.94 | 4,731.23 | 3,206.29 |
| Eagan Fire Relief Association | 34 | 84,167.14 | 10,724.12 | (73,443.02) |
| Eagle Bend Fire Relief Association | 22 | 2,723.10 | 6,939.14 | 4,216.04 |
| Eagle Lake Fire Relief Association | 24 | 4,264.15 | 7,569.97 | 3,305.82 |
| Eagles Nest Town Of | 11 | 1,416.01 | 3,469.57 | 2,053.56 |
| East Bethel Fire Relief Association | 36 | 12,771.95 | 11,354.95 | (1,417.00) |
| East Grand Forks Fire Relief Association | 29 | 12,991.34 | 9,147.04 | (3,844.30) |
| Eastern Hubbard Fire Relief Association | 22 | 2,314.90 | 6,939.14 | 4,624.24 |
| Easton Fire Relief Association | 17 | 2,505.25 | 5,362.06 | 2,856.81 |
| Echo Fire Relief Association | 15 | 1,851.71 | 4,731.23 | 2,879.52 |
| Eden Prairie Fire Relief Association | 94 | 89,211.78 | 29,649.04 | (59,562.74) |
| Eden Valley Fire Relief Association | 25 | 4,271.25 | 7,885.38 | 3,614.13 |
| Edgerton Fire Relief Association | 24 | 4,170.44 | 7,569.97 | 3,399.53 |
| Edina Fire Relief Association | 45 | 87,518.14 | 14,193.69 | (73,324.45) |
| Eitzen Fire Relief Association | 27 | 2,723.10 | 8,516.21 | 5,793.11 |
| Elbow Lake Fire Relief Association | 24 | 2,940.95 | 7,569.97 | 4,629.02 |
| Elbow Tulaby Lakes Fire Relief Association | 9 | 1,524.94 | 2,838.74 | 1,313.80 |

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| Elgin Fire Relief Association | 26 | 4,551.85 | 8,200.80 | 3,648.95 |
| Elizabeth Fire Relief Association | 22 | 2,287.41 | 6,939.14 | 4,651.73 |
| Elk River Fire Relief Association | 43 | 37,339.50 | 13,562.86 | (23,776.64) |
| Elko New Market Fire Relief Association | 26 | 11,504.43 | 8,200.80 | (3,303.63) |
| Ellendale Fire Relief Association | 16 | 2,963.20 | 5,046.65 | 2,083.45 |
| Ellsburg Fire Relief Association | 18 | 762.47 | 5,677.48 | 4,915.01 |
| Ellsworth Fire Relief Association | 25 | 2,505.25 | 7,885.38 | 5,380.13 |
| Elmer Fire Relief Association | 10 | 1,742.78 | 3,154.15 | 1,411.37 |
| Elmore Fire Relief Association | 15 | 1,614.42 | 4,731.23 | 3,116.81 |
| Elrosa Fire Relief Association | 21 | 3,267.72 | 6,623.72 | 3,356.00 |
| Ely Fire Relief Association | 34 | 4,362.22 | 10,724.12 | 6,361.90 |
| Elysian Fire Relief Association | 23 | 2,942.55 | 7,254.55 | 4,312.00 |
| Embarrass Fire Relief Association | 21 | 1,633.86 | 6,623.72 | 4,989.86 |
| Emily Fire Relief Association | 21 | 2,389.03 | 6,623.72 | 4,234.69 |
| Emmons Fire Relief Association | 18 | 2,069.56 | 5,677.48 | 3,607.92 |
| Erskine Fire Relief Association | 19 | 2,069.56 | 5,992.89 | 3,923.33 |
| Evansville Fire Relief Association | 18 | 3,267.72 | 5,677.48 | 2,409.76 |
| Eveleth Fire Relief Association | 16 | 3,230.92 | 5,046.65 | 1,815.73 |
| Excelsior Fire Relief Association | 39 | 29,807.75 | 12,301.20 | (17,506.55) |
| Eyota Fire Relief Association | 27 | 4,199.01 | 8,516.21 | 4,317.20 |
| Fairfax Fire Relief Association | 20 | 3,831.79 | 6,308.31 | 2,476.52 |
| Fairmont Fire Relief Association | 30 | 16,788.91 | 9,462.46 | (7,326.45) |
| Falcon Heights Fire Relief Association | 17 | 10,895.75 | 5,362.06 | (5,533.69) |
| Farmington Fire Relief Association | 47 | 29,074.58 | 14,824.52 | (14,250.06) |
| Fayal Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Federal Dam Fire Relief Association | 8 | 1,198.16 | 2,523.32 | 1,325.16 |
| Felton City Of | | 2,242.55 | 2,242.55 | - |
| Fergus Falls Fire Relief Association | 39 | 18,256.32 | 12,301.20 | (5,955.12) |
| Fertile Fire Relief Association | 24 | 3,989.43 | 7,569.97 | 3,580.54 |
| Fifty Lakes Fire Relief Association | 14 | 1,416.01 | 4,415.81 | 2,999.80 |
| Finland Fire Relief Association | 15 | 3,439.01 | 4,731.23 | 1,292.22 |
| Finlayson Fire Relief Association | 15 | 3,267.72 | 4,731.23 | 1,463.51 |
| Fisher Fire Relief Association | 17 | 2,832.03 | 5,362.06 | 2,530.03 |
| Flensburg Fire Relief Association | 17 | 2,396.33 | 5,362.06 | 2,965.73 |
| Floodwood Fire Relief Association | 22 | 2,940.95 | 6,939.14 | 3,998.19 |
| Foley Fire Relief Association | 21 | 10,350.31 | 6,623.72 | (3,726.59) |
| Forada Fire Relief Association | 24 | 3,158.80 | 7,569.97 | 4,411.17 |
| Forest Lake Fire Relief Association | 27 | 28,278.18 | 8,516.21 | (19,761.97) |
| Foreston Fire Relief Association | 12 | 2,505.25 | 3,784.98 | 1,279.73 |
| Fosston Fire Relief Association | 19 | 4,627.73 | 5,992.89 | 1,365.16 |
| Fountain Fire Relief Association | 22 | 2,178.48 | 6,939.14 | 4,760.66 |
| Franklin Fire Relief Association | 19 | 2,178.48 | 5,992.89 | 3,814.41 |
| Frazee Fire Relief Association | 25 | 5,093.02 | 7,885.38 | 2,792.36 |
| Fredenberg Fire Relief Association | 20 | 1,957.49 | 6,308.31 | 4,350.82 |
| Freeborn City Of | | 1,348.63 | 1,348.63 | - |
| Freeport Fire Relief Association | 24 | 3,364.34 | 7,569.97 | 4,205.63 |
| French Township Fire Relief Association | 21 | 2,614.18 | 6,623.72 | 4,009.54 |
| Fridley Fire Relief Association | 33 | 31,564.75 | 10,408.71 | (21,156.04) |
| Frost Fire Relief Association | 16 | 2,069.56 | 5,046.65 | 2,977.09 |
| Fulda Fire Relief Association | 22 | 5,168.31 | 6,939.14 | 1,770.83 |
| Garfield Fire Relief Association | 24 | 3,510.11 | 7,569.97 | 4,059.86 |
| Garrison Fire Relief Association | 20 | 6,090.84 | 6,308.31 | 217.47 |

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| Garvin Fire Relief Association | 17 | 1,851.71 | 5,362.06 | 3,510.35 |
| Gary Fire Relief Association | 22 | 1,742.78 | 6,939.14 | 5,196.36 |
| Gaylord Fire Relief Association | 28 | 4,755.06 | 8,831.63 | 4,076.57 |
| Geneva Fire Relief Association | 26 | 2,505.25 | 8,200.80 | 5,695.55 |
| Ghent Fire Relief Association | 22 | 1,742.78 | 6,939.14 | 5,196.36 |
| Gibbon Fire Relief Association | 21 | 3,810.78 | 6,623.72 | 2,812.94 |
| Gilbert Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Glencoe Fire Relief Association | 40 | 8,529.53 | 12,616.61 | 4,087.08 |
| Glenville Fire Relief Association | 25 | 2,940.95 | 7,885.38 | 4,944.43 |
| Glenwood Fire Relief Association | 29 | 6,264.53 | 9,147.04 | 2,882.51 |
| Glyndon Fire Relief Association | 20 | 3,955.16 | 6,308.31 | 2,353.15 |
| Gnesen Fire Relief Association | 23 | 2,897.60 | 7,254.55 | 4,356.95 |
| Golden Valley Fire Relief Association | 47 | 33,157.27 | 14,824.52 | (18,332.75) |
| Gonvick Fire Relief Association | 23 | 2,178.48 | 7,254.55 | 5,076.07 |
| Good Thunder Fire Relief Association | 17 | 3,338.01 | 5,362.06 | 2,024.05 |
| Goodhue Fire Relief Association | 25 | 8,344.96 | 7,885.38 | (459.58) |
| Goodland Fire Relief Association | 13 | 1,960.63 | 4,100.40 | 2,139.77 |
| Goodridge Area Fire Department | | 2,403.83 | 2,403.83 | - |
| Goodview Fire Relief Association | 26 | 3,992.11 | 8,200.80 | 4,208.69 |
| Graceville Fire Relief Association | 25 | 3,569.99 | 7,885.38 | 4,315.39 |
| Granada Fire Relief Association | 11 | 1,851.71 | 3,469.57 | 1,617.86 |
| Grand Lake Fire Relief Association | 16 | 3,277.60 | 5,046.65 | 1,769.05 |
| Grand Marais Fire Relief Association | 18 | 3,750.08 | 5,677.48 | 1,927.40 |
| Grand Meadow Fire Relief Association | 21 | 4,637.91 | 6,623.72 | 1,985.81 |
| Grand Rapids Fire Relief Association | 29 | 24,878.70 | 9,147.04 | (15,731.66) |
| Granite Falls Fire Relief Association | 25 | 5,382.21 | 7,885.38 | 2,503.17 |
| Green Isle Fire Relief Association | 19 | 2,614.18 | 5,992.89 | 3,378.71 |
| Greenbush Fire Relief Association | 36 | 3,267.72 | 11,354.95 | 8,087.23 |
| Greenway Fire Relief Association | 21 | 2,069.56 | 6,623.72 | 4,554.16 |
| Greenwood Fire Relief Association | 19 | 3,160.77 | 5,992.89 | 2,832.12 |
| Grey Eagle Fire Relief Association | 17 | 3,058.12 | 5,362.06 | 2,303.94 |
| Grove City Fire Relief Association | 15 | 2,687.18 | 4,731.23 | 2,044.05 |
| Grygla Fire Relief Association | 18 | 2,178.48 | 5,677.48 | 3,499.00 |
| Gunflint Trail Fire Relief Association | 21 | 2,614.18 | 6,623.72 | 4,009.54 |
| Hackensack Fire Relief Association | 29 | 4,290.23 | 9,147.04 | 4,856.81 |
| Hallock Fire Relief Association | 27 | 3,049.87 | 8,516.21 | 5,466.34 |
| Halstad Fire Relief Association | 21 | 2,614.18 | 6,623.72 | 4,009.54 |
| Ham Lake Fire Relief Association | 37 | 18,512.85 | 11,670.37 | (6,842.48) |
| Hamburg Fire Relief Association | 22 | 2,505.25 | 6,939.14 | 4,433.89 |
| Hamel Fire Relief Association | 21 | 8,700.61 | 6,623.72 | (2,076.89) |
| Hancock Fire Relief Association | 26 | 3,272.04 | 8,200.80 | 4,928.76 |
| Hanley Falls Fire Relief Association | 23 | 2,505.25 | 7,254.55 | 4,749.30 |
| Hanover Fire Relief Association | 24 | 7,926.20 | 7,569.97 | (356.23) |
| Hanska Fire Relief Association | 23 | 2,723.10 | 7,254.55 | 4,531.45 |
| Hardwick Fire Relief Association | 15 | 2,260.61 | 4,731.23 | 2,470.62 |
| Harmony Fire Relief Association | 26 | 3,214.17 | 8,200.80 | 4,986.63 |
| Harris Fire Relief Association | 7 | 1,289.49 | 2,207.91 | 918.42 |
| Hartland Fire Relief Association | 16 | 2,287.41 | 5,046.65 | 2,759.24 |
| Hastings Fire Relief Association | 39 | 36,653.54 | 12,301.20 | (24,352.34) |
| Hawley Fire Relief Association | 26 | 5,647.77 | 8,200.80 | 2,553.03 |
| Hayfield Fire Relief Association | 24 | 5,601.60 | 7,569.97 | 1,968.37 |
| Hayward Fire Relief Association | 25 | 2,396.33 | 7,885.38 | 5,489.05 |

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| Hector Fire Relief Association | 27 | 4,011.98 | 8,516.21 | 4,504.23 |
| Henderson Fire Relief Association | 19 | 2,614.18 | 5,992.89 | 3,378.71 |
| Hendricks Fire Relief Association | 33 | 2,723.10 | 10,408.71 | 7,685.61 |
| Hendrum Fire Relief Association | 16 | 2,069.56 | 5,046.65 | 2,977.09 |
| Henning Fire Relief Association | 24 | 3,274.13 | 7,569.97 | 4,295.84 |
| Herman Fire Relief Association | 25 | 2,850.67 | 7,885.38 | 5,034.71 |
| Hermantown Fire Relief Association | 23 | 11,399.03 | 7,254.55 | (4,144.48) |
| Heron Lake Fire Relief Association | 18 | 2,501.65 | 5,677.48 | 3,175.83 |
| Hewitt Fire Relief Association | 11 | 1,633.86 | 3,469.57 | 1,835.71 |
| Hibbing Fire Relief Association | 12 | 15,011.29 | 3,784.98 | (11,226.31) |
| Hill City Fire Relief Association | 24 | 2,832.03 | 7,569.97 | 4,737.94 |
| Hills Fire Relief Association | 16 | 3,041.33 | 5,046.65 | 2,005.32 |
| Hinckley Fire Relief Association | 21 | 5,515.97 | 6,623.72 | 1,107.75 |
| Hitterdal Fire Relief Association | 15 | 1,960.63 | 4,731.23 | 2,770.60 |
| Hoffman Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Hokah Fire Relief Association | 11 | 3,267.72 | 3,469.57 | 201.85 |
| Holdingsford Fire Relief Association | 22 | 3,138.36 | 6,939.14 | 3,800.78 |
| Holland Fire Relief Association | 19 | 2,178.48 | 5,992.89 | 3,814.41 |
| Hollandale Fire Relief Association | 17 | 1,858.80 | 5,362.06 | 3,503.26 |
| Hopkins Fire Relief Association | 36 | 21,669.99 | 11,354.95 | (10,315.04) |
| Houston Fire Relief Association | 24 | 3,193.64 | 7,569.97 | 4,376.33 |
| Hovland Area Fire Relief Association | 18 | 1,290.82 | 5,677.48 | 4,386.66 |
| Howard Lake Fire Relief Association | 23 | 4,826.34 | 7,254.55 | 2,428.21 |
| Hoyt Lakes Fire Relief Association | 18 | 2,396.33 | 5,677.48 | 3,281.15 |
| Hugo Fire Relief Association | 27 | 17,246.03 | 8,516.21 | (8,729.82) |
| Hutchinson Fire Relief Association | 31 | 21,161.85 | 9,777.88 | (11,383.97) |
| Ideal Fire Relief Association | 22 | 5,016.13 | 6,939.14 | 1,923.01 |
| Industrial Fire Relief Association | 13 | 1,568.51 | 4,100.40 | 2,531.89 |
| International Falls Fire Relief Association | 27 | 11,138.28 | 8,516.21 | (2,622.07) |
| Inver Grove Heights Fire Relief Association | 44 | 40,260.82 | 13,878.27 | (26,382.55) |
| Iona Fire Relief Association | 17 | 1,112.89 | 5,362.06 | 4,249.17 |
| Ironton Fire Relief Association | 24 | 2,723.10 | 7,569.97 | 4,846.87 |
| Isanti Fire Relief Association | 29 | 16,391.47 | 9,147.04 | (7,244.43) |
| Isle Fire Relief Association | 24 | 5,816.28 | 7,569.97 | 1,753.69 |
| Ivanhoe Fire Relief Association | 27 | 2,940.95 | 8,516.21 | 5,575.26 |
| Jackson Fire Relief Association | 30 | 7,188.01 | 9,462.46 | 2,274.45 |
| Jacobson Fire Relief Association | 19 | 1,742.78 | 5,992.89 | 4,250.11 |
| Janesville Fire Relief Association | 24 | 4,617.11 | 7,569.97 | 2,952.86 |
| Jasper Fire Relief Association | 22 | 3,246.53 | 6,939.14 | 3,692.61 |
| Jeffers Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Jordan Fire Relief Association | 35 | 9,867.35 | 11,039.54 | 1,172.19 |
| Kandiyohi Fire Relief Association | 17 | 2,357.80 | 5,362.06 | 3,004.26 |
| Karlstad Fire Relief Association | 31 | 3,267.72 | 9,777.88 | 6,510.16 |
| Kasota Fire Relief Association | 21 | 4,555.60 | 6,623.72 | 2,068.12 |
| Kasson Fire Relief Association | 32 | 8,377.29 | 10,093.29 | 1,716.00 |
| Keewatin Fire Relief Association | 14 | 2,287.41 | 4,415.81 | 2,128.40 |
| Kelliher Fire Relief Association | 27 | 2,396.33 | 8,516.21 | 6,119.88 |
| Kellogg Fire Relief Association | 27 | 2,505.25 | 8,516.21 | 6,010.96 |
| Kelsey Fire Relief Association | 11 | 1,742.78 | 3,469.57 | 1,726.79 |
| Kennedy Fire Relief Association | 14 | 2,054.12 | 4,415.81 | 2,361.69 |
| Kensington Fire Relief Association | 24 | 2,614.18 | 7,569.97 | 4,955.79 |
| Kenyon Fire Relief Association | 30 | 5,200.57 | 9,462.46 | 4,261.89 |

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| Kerkhoven Fire Relief Association | 24 | 2,932.47 | 7,569.97 | 4,637.50 |
| Kerrick Fire Relief Association | 15 | 1,524.94 | 4,731.23 | 3,206.29 |
| Kettle River Fire Relief Association | 10 | 1,742.78 | 3,154.15 | 1,411.37 |
| Kiester Fire Relief Association | 23 | 2,614.18 | 7,254.55 | 4,640.37 |
| Kilkenny Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Kimball Fire Relief Association | 28 | 3,840.12 | 8,831.63 | 4,991.51 |
| Kinney Fire Relief Association | 12 | 2,069.56 | 3,784.98 | 1,715.42 |
| La Crescent Fire Relief Association | 19 | 7,315.52 | 5,992.89 | (1,322.63) |
| La Salle Fire Relief Association | 14 | 1,416.01 | 4,415.81 | 2,999.80 |
| Lafayette Fire Relief Association | 22 | 3,361.41 | 6,939.14 | 3,577.73 |
| Lake Benton Fire Relief Association | 24 | 4,048.91 | 7,569.97 | 3,521.06 |
| Lake Bronson Fire Relief Association | 20 | 2,723.10 | 6,308.31 | 3,585.21 |
| Lake City Fire Relief Association | 23 | 10,513.00 | 7,254.55 | (3,258.45) |
| Lake Crystal Fire Relief Association | 24 | 6,477.49 | 7,569.97 | 1,092.48 |
| Lake Elmo Fire Relief Association | 18 | 13,852.54 | 5,677.48 | (8,175.06) |
| Lake George Fire Relief Association | 8 | 1,851.71 | 2,523.32 | 671.61 |
| Lake Henry Fire Relief Association | 26 | 1,960.63 | 8,200.80 | 6,240.17 |
| Lake Johanna Fire Relief Association | 81 | 56,779.84 | 25,548.64 | (31,231.20) |
| Lake Kabetogama Fire Relief Association | 10 | 1,307.09 | 3,154.15 | 1,847.06 |
| Lake Lillian Fire Relief Association | 13 | 2,147.38 | 4,100.40 | 1,953.02 |
| Lake Park Fire Relief Association | 22 | 4,887.72 | 6,939.14 | 2,051.42 |
| Lake Wilson Fire Relief Association | 23 | 1,918.34 | 7,254.55 | 5,336.21 |
| Lakefield Fire Relief Association | 23 | 4,978.30 | 7,254.55 | 2,276.25 |
| Lakeland Fire Relief Association | 26 | 1,851.71 | 8,200.80 | 6,349.09 |
| Lakeport Fire Relief Association | 23 | 3,151.08 | 7,254.55 | 4,103.47 |
| Lakeville Fire Relief Association | 88 | 73,698.14 | 27,756.55 | (45,941.59) |
| Lakewood Fire Relief Association | 24 | 2,723.10 | 7,569.97 | 4,846.87 |
| Lamberton Fire Relief Association | 20 | 3,040.92 | 6,308.31 | 3,267.39 |
| Lancaster Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Lanesboro Fire Relief Association | 22 | 3,189.17 | 6,939.14 | 3,749.97 |
| Le Center Fire Relief Association | 26 | 5,034.05 | 8,200.80 | 3,166.75 |
| Le Sueur Fire Relief Association | 21 | 7,951.07 | 6,623.72 | (1,327.35) |
| Leaf Valley Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| LeRoy Fire Relief Association | 19 | 2,614.18 | 5,992.89 | 3,378.71 |
| Lester Prairie Fire Relief Association | 28 | 3,061.96 | 8,831.63 | 5,769.67 |
| Lewiston Fire Relief Association | 32 | 6,347.57 | 10,093.29 | 3,745.72 |
| Lewisville Fire Relief Association | 14 | 2,636.23 | 4,415.81 | 1,779.58 |
| Lexington Fire Relief Association | 19 | 2,069.56 | 5,992.89 | 3,923.33 |
| Lindstrom Fire Relief Association | 26 | 7,703.04 | 8,200.80 | 497.76 |
| Linwood Fire Relief Association | 27 | 5,812.27 | 8,516.21 | 2,703.94 |
| Lismore Fire Relief Association | 16 | 2,505.25 | 5,046.65 | 2,541.40 |
| Litchfield Fire Relief Association | 29 | 12,345.48 | 9,147.04 | (3,198.44) |
| Little Canada Fire Relief Association | 29 | 11,596.78 | 9,147.04 | (2,449.74) |
| Little Falls Fire Relief Association | 32 | 18,158.43 | 10,093.29 | (8,065.14) |
| Littlefork Fire Relief Association | 20 | 2,832.03 | 6,308.31 | 3,476.28 |
| London Fire Relief Association | 19 | - | 5,992.89 | 5,992.89 |
| Long Lake Fire Relief Association | 39 | 24,425.26 | 12,301.20 | (12,124.06) |
| Long Prairie Fire Relief Association | 24 | 7,378.47 | 7,569.97 | 191.50 |
| Longville Fire Relief Association | 25 | 6,376.18 | 7,885.38 | 1,509.20 |
| Lonsdale Fire Relief Association | 24 | 9,890.94 | 7,569.97 | (2,320.97) |
| Loretto Fire Relief Association | 28 | 7,715.74 | 8,831.63 | 1,115.89 |
| Lower Saint Croix Valley Fire Relief Association | 28 | 9,652.57 | 8,831.63 | (820.94) |

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| Lowry Fire Relief Association | 24 | 2,505.25 | 7,569.97 | 5,064.72 |
| Lucan Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Lutsen Fire Relief Association | 15 | 2,629.45 | 4,731.23 | 2,101.78 |
| Luverne Fire Relief Association | 34 | 8,561.13 | 10,724.12 | 2,162.99 |
| Lyle Fire Relief Association | 20 | 1,960.63 | 6,308.31 | 4,347.68 |
| Lynd Fire Relief Association | 13 | 1,198.16 | 4,100.40 | 2,902.24 |
| Mabel Fire Relief Association | 20 | 2,205.36 | 6,308.31 | 4,102.95 |
| Madelia Fire Relief Association | 27 | 4,569.69 | 8,516.21 | 3,946.52 |
| Madison Fire Relief Association | 27 | 3,720.06 | 8,516.21 | 4,796.15 |
| Madison Lake Fire Relief Association | 22 | 3,376.60 | 6,939.14 | 3,562.54 |
| Magnolia Fire Relief Association | 13 | 1,307.09 | 4,100.40 | 2,793.31 |
| Mahnomen Fire Relief Association | 22 | 3,492.67 | 6,939.14 | 3,446.47 |
| Mahtomedi Fire Relief Association | 14 | 15,151.92 | 4,415.81 | (10,736.11) |
| Mahtowa Fire Relief Association | 15 | 2,396.33 | 4,731.23 | 2,334.90 |
| Makinen Fire Relief Association | 10 | 980.32 | 3,154.15 | 2,173.83 |
| Manchester City Of | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| Mantorville Fire Relief Association | 25 | 3,817.66 | 7,885.38 | 4,067.72 |
| Maple Grove Fire Relief Association | 94 | 85,157.41 | 29,649.04 | (55,508.37) |
| Maple Hill Fire Relief Association | 13 | 1,851.71 | 4,100.40 | 2,248.69 |
| Maple Lake Fire Relief Association | 24 | 10,201.65 | 7,569.97 | (2,631.68) |
| Maple Plain Fire Relief Association | 24 | 5,610.11 | 7,569.97 | 1,959.86 |
| Mapleton Fire Relief Association | 23 | 4,589.54 | 7,254.55 | 2,665.01 |
| Mapleview Fire Relief Association | 12 | 1,960.63 | 3,784.98 | 1,824.35 |
| Marietta Fire Relief Association | 15 | 2,069.56 | 4,731.23 | 2,661.67 |
| Marine-On-St Croix Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Marshall Fire Relief Association | 42 | 18,861.39 | 13,247.44 | (5,613.95) |
| Mayer Fire Relief Association | 48 | 2,940.95 | 15,139.94 | 12,198.99 |
| Maynard Fire Relief Association | 26 | 2,884.10 | 8,200.80 | 5,316.70 |
| Mazepa Fire Relief Association | 19 | 2,640.72 | 5,992.89 | 3,352.17 |
| McDavitt Fire Relief Association | 13 | 1,960.63 | 4,100.40 | 2,139.77 |
| McGrath Fire Relief Association | 17 | 2,178.48 | 5,362.06 | 3,183.58 |
| McGregor Fire Relief Association | 21 | 7,085.18 | 6,623.72 | (461.46) |
| McIntosh Fire Relief Association | 21 | 1,851.71 | 6,623.72 | 4,772.01 |
| McKinley Fire Relief Association | 10 | 1,524.94 | 3,154.15 | 1,629.21 |
| Meadowlands Fire Relief Association | 16 | 1,416.01 | 5,046.65 | 3,630.64 |
| Medford Fire Relief Association | 24 | 2,851.89 | 7,569.97 | 4,718.08 |
| Medicine Lake Fire Relief Association | 22 | 2,069.56 | 6,939.14 | 4,869.58 |
| Melrose Fire Relief Association | 22 | 6,391.04 | 6,939.14 | 548.10 |
| Menahga Fire Relief Association | 21 | 2,752.19 | 6,623.72 | 3,871.53 |
| Mendota Heights Fire Relief Association | 34 | 20,208.62 | 10,724.12 | (9,484.50) |
| Mentor Fire Relief Association | 19 | 1,397.68 | 5,992.89 | 4,595.21 |
| Middle River Fire Relief Association | 21 | 1,960.63 | 6,623.72 | 4,663.09 |
| Miesville Fire Relief Association | 24 | 3,267.72 | 7,569.97 | 4,302.25 |
| Milaca Fire Relief Association | 20 | 9,140.66 | 6,308.31 | (2,832.35) |
| Milan Fire Relief Association | 20 | 2,468.48 | 6,308.31 | 3,839.83 |
| Millerville Fire Relief Association | 26 | 1,851.71 | 8,200.80 | 6,349.09 |
| Milroy Fire Relief Association | 22 | 1,747.29 | 6,939.14 | 5,191.85 |
| Miltona Fire Relief Association | 21 | 2,667.97 | 6,623.72 | 3,955.75 |
| Minneota Fire Relief Association | 24 | 4,566.15 | 7,569.97 | 3,003.82 |
| Minnesota City City Of | 14 | 1,524.94 | 4,415.81 | 2,890.87 |
| Minnesota Lake Fire Relief Association | 22 | 2,723.10 | 6,939.14 | 4,216.04 |
| Minnnetonka Fire Relief Association | 75 | 77,359.58 | 23,656.15 | (53,703.43) |

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| Mission Fire Relief Association | 20 | 3,603.76 | 6,308.31 | 2,704.55 |
| Montevideo Fire Relief Association | 31 | 8,231.26 | 9,777.88 | 1,546.62 |
| Montgomery Fire Relief Association | 24 | 5,522.53 | 7,569.97 | 2,047.44 |
| Monticello Fire Relief Association | 25 | 23,260.76 | 7,885.38 | (15,375.38) |
| Montrose Fire Relief Association | 21 | 4,438.21 | 6,623.72 | 2,185.51 |
| Moose Lake Fire Relief Association | 24 | 6,709.25 | 7,569.97 | 860.72 |
| Mora Fire Relief Association | 29 | 11,273.57 | 9,147.04 | (2,126.53) |
| Morgan Fire Relief Association | 22 | 3,763.67 | 6,939.14 | 3,175.47 |
| Morris Fire Relief Association | 31 | 8,332.62 | 9,777.88 | 1,445.26 |
| Morristown Fire Relief Association | 24 | 4,376.04 | 7,569.97 | 3,193.93 |
| Morse-Fall Lake Fire Relief Association | 18 | 8,188.21 | 5,677.48 | (2,510.73) |
| Morton Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Motley Fire Relief Association | 16 | 3,040.28 | 5,046.65 | 2,006.37 |
| Mound Fire Relief Association | 38 | 21,262.50 | 11,985.78 | (9,276.72) |
| Mountain Iron Fire Relief Association | 16 | 2,968.25 | 5,046.65 | 2,078.40 |
| Mountain Lake Fire Relief Association | 21 | 4,976.90 | 6,623.72 | 1,646.82 |
| Murdock Fire Relief Association | 19 | 2,053.14 | 5,992.89 | 3,939.75 |
| Myrtle Fire Relief Association | 21 | 2,723.10 | 6,623.72 | 3,900.62 |
| Nashwauk Fire Relief Association | 22 | 2,940.95 | 6,939.14 | 3,998.19 |
| Nassau Fire Relief Association | 15 | 2,178.48 | 4,731.23 | 2,552.75 |
| Nerstrand Fire Relief Association | 15 | 1,876.52 | 4,731.23 | 2,854.71 |
| Nevis Fire Relief Association | 18 | 4,460.12 | 5,677.48 | 1,217.36 |
| New Auburn Fire Relief Association | 18 | 2,396.33 | 5,677.48 | 3,281.15 |
| New Brighton Fire Relief Association | 41 | 25,632.36 | 12,932.03 | (12,700.33) |
| New Germany Fire Relief Association | 25 | 2,940.95 | 7,885.38 | 4,944.43 |
| New London Fire Relief Association | 25 | 8,516.62 | 7,885.38 | (631.24) |
| New Munich Fire Relief Association | 19 | 1,851.71 | 5,992.89 | 4,141.18 |
| New Prague Fire Relief Association | 29 | 16,502.13 | 9,147.04 | (7,355.09) |
| New Richland Fire Relief Association | 25 | 4,295.61 | 7,885.38 | 3,589.77 |
| New Ulm Fire Relief Association | 40 | 18,112.54 | 12,616.61 | (5,495.93) |
| New York Mills Fire Relief Association | 20 | 3,914.38 | 6,308.31 | 2,393.93 |
| Newfolden Fire Relief Association | 14 | 1,550.80 | 4,415.81 | 2,865.01 |
| Newport Fire Relief Association | 20 | 3,960.40 | 6,308.31 | 2,347.91 |
| Nicollet Fire Relief Association | 25 | 6,006.72 | 7,885.38 | 1,878.66 |
| Nielsville City Of | | 585.52 | 585.52 | - |
| Nisswa Fire Relief Association | 22 | 10,985.27 | 6,939.14 | (4,046.13) |
| Nodine Fire Relief Association | 12 | 1,851.71 | 3,784.98 | 1,933.27 |
| Normanna Fire Relief Association | 13 | 1,307.09 | 4,100.40 | 2,793.31 |
| North Branch Fire Relief Association | 24 | 14,171.50 | 7,569.97 | (6,601.53) |
| North East Sherburne Fire Relief Association | 26 | 7,161.99 | 8,200.80 | 1,038.81 |
| North Mankato Fire Relief Association | 34 | 14,359.27 | 10,724.12 | (3,635.15) |
| North Saint Paul Fire Relief Association | 31 | 12,172.58 | 9,777.88 | (2,394.70) |
| North Star Township Fire Relief Association | 20 | 1,742.78 | 6,308.31 | 4,565.53 |
| Northfield Fire Relief Association | 31 | 31,118.81 | 9,777.88 | (21,340.93) |
| Northland Fire Relief Association | 5 | 544.62 | 1,577.08 | 1,032.46 |
| Northome Fire Relief Association | 17 | 1,851.71 | 5,362.06 | 3,510.35 |
| Northrop Fire Relief Association | 10 | 1,633.86 | 3,154.15 | 1,520.29 |
| Norwood Young America Fire Relief Association | 28 | 5,756.75 | 8,831.63 | 3,074.88 |
| Oak Grove Fire Relief Association | 34 | 9,493.00 | 10,724.12 | 1,231.12 |
| Oakdale Fire Relief Association | 25 | 31,947.62 | 7,885.38 | (24,062.24) |
| Odessa Fire Relief Association | 18 | 1,711.60 | 5,677.48 | 3,965.88 |
| Odin Fire Relief Association | 14 | 1,416.01 | 4,415.81 | 2,999.80 |

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| Ogema City Of | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Ogilvie Fire Relief Association | 25 | 3,625.33 | 7,885.38 | 4,260.05 |
| Okabena Fire Relief Association | 21 | 2,178.48 | 6,623.72 | 4,445.24 |
| Oklee Fire Relief Association | 19 | 1,960.63 | 5,992.89 | 4,032.26 |
| Olivia Fire Relief Association | 21 | 4,792.73 | 6,623.72 | 1,830.99 |
| Onamia Fire Relief Association | 19 | 4,186.81 | 5,992.89 | 1,806.08 |
| Ormsby Fire Relief Association | 14 | 1,633.86 | 4,415.81 | 2,781.95 |
| Oronoco Fire Relief Association | 20 | 2,396.33 | 6,308.31 | 3,911.98 |
| Orr Fire Relief Association | 11 | 1,582.27 | 3,469.57 | 1,887.30 |
| Ortonville Fire Relief Association | 29 | 3,158.80 | 9,147.04 | 5,988.24 |
| Osakis Fire Relief Association | 20 | 5,592.19 | 6,308.31 | 716.12 |
| Oslo City Of | | 757.95 | 757.95 | - |
| Osseo Fire Relief Association | 27 | 3,059.27 | 8,516.21 | 5,456.94 |
| Ostrander Fire Relief Association | 11 | 1,524.94 | 3,469.57 | 1,944.63 |
| Ottertail Fire Relief Association | 22 | 3,567.97 | 6,939.14 | 3,371.17 |
| Owatonna Fire Relief Association | 31 | 32,500.28 | 9,777.88 | (22,722.40) |
| Palisade Fire Relief Association | 16 | 2,126.01 | 5,046.65 | 2,920.64 |
| Palo Fire Relief Association | 14 | 2,396.33 | 4,415.81 | 2,019.48 |
| Park Rapids Fire Relief Association | 26 | 15,950.18 | 8,200.80 | (7,749.38) |
| Parkers Prairie Fire Relief Association | 29 | 3,049.87 | 9,147.04 | 6,097.17 |
| Paynesville Fire Relief Association | 25 | 7,409.14 | 7,885.38 | 476.24 |
| Pelican Rapids Fire Relief Association | 23 | 11,838.52 | 7,254.55 | (4,583.97) |
| Pemberton Fire Relief Association | 14 | 1,851.71 | 4,415.81 | 2,564.10 |
| Pennock Fire Relief Association | 24 | 2,883.54 | 7,569.97 | 4,686.43 |
| Pequaywan Fire Relief Association | 13 | 1,416.01 | 4,100.40 | 2,684.39 |
| Pequot Lakes Fire Relief Association | 23 | 9,820.57 | 7,254.55 | (2,566.02) |
| Perham Fire Relief Association | 29 | 8,562.03 | 9,147.04 | 585.01 |
| Pickwick Fire Department | 20 | 2,396.33 | 6,308.31 | 3,911.98 |
| Pierz Fire Relief Association | 29 | 9,942.05 | 9,147.04 | (795.01) |
| Pike-Sandy-Britt Fire Relief Association | 19 | 2,070.04 | 5,992.89 | 3,922.85 |
| Pillager Fire Relief Association | 21 | 9,951.16 | 6,623.72 | (3,327.44) |
| Pine City Fire Relief Association | 27 | 11,618.09 | 8,516.21 | (3,101.88) |
| Pine Island Fire Relief Association | 21 | 10,331.34 | 6,623.72 | (3,707.62) |
| Pine River Fire Relief Association | 21 | 5,134.20 | 6,623.72 | 1,489.52 |
| Pipestone Fire Relief Association | 34 | 7,277.38 | 10,724.12 | 3,446.74 |
| Plainview Fire Relief Association | 22 | 7,076.57 | 6,939.14 | (137.43) |
| Plato Fire Relief Association | 22 | 2,723.10 | 6,939.14 | 4,216.04 |
| Pleasant Hill Town Of | | 2,117.87 | 2,117.87 | - |
| Plummer Fire Relief Association | 17 | 2,614.18 | 5,362.06 | 2,747.88 |
| Plymouth Fire Relief Association | 61 | 104,341.12 | 19,240.33 | (85,100.79) |
| Porter Fire Relief Association | 23 | 2,614.18 | 7,254.55 | 4,640.37 |
| Preston Fire Relief Association | 22 | 3,917.57 | 6,939.14 | 3,021.57 |
| Princeton Fire Relief Association | 37 | 14,203.56 | 11,670.37 | (2,533.19) |
| Prinsburg Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Prior Lake Fire Relief Association | 41 | 44,713.31 | 12,932.03 | (31,781.28) |
| Proctor Fire Relief Association | 21 | 4,781.54 | 6,623.72 | 1,842.18 |
| Ramsey Fire Relief Association | 48 | 33,096.17 | 15,139.94 | (17,956.23) |
| Randall Fire Relief Association | 24 | 2,940.94 | 7,569.97 | 4,629.03 |
| Randolph Fire Relief Association | 31 | 5,219.32 | 9,777.88 | 4,558.56 |
| Raymond Fire Relief Association | 20 | 2,925.68 | 6,308.31 | 3,382.63 |
| Red Lake Falls Fire Relief Association | 20 | 2,985.48 | 6,308.31 | 3,322.83 |
| Red Lake Reservation | | 3,886.05 | 3,886.05 | - |

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| Red Wing Fire Relief Association | 16 | 22,261.78 | 5,046.65 | (17,215.13) |
| Redwood Falls Fire Relief Association | 29 | 8,673.72 | 9,147.04 | 473.32 |
| Remer Fire Relief Association | 21 | 3,749.96 | 6,623.72 | 2,873.76 |
| Renville Fire Relief Association | 25 | 3,200.60 | 7,885.38 | 4,684.78 |
| Rice Fire Relief Association | 17 | 4,595.95 | 5,362.06 | 766.11 |
| Rice Lake Fire Relief Association | 24 | 4,304.63 | 7,569.97 | 3,265.34 |
| Richmond Fire Relief Association | 24 | 2,614.18 | 7,569.97 | 4,955.79 |
| Robbinsdale Fire Relief Association | 30 | 15,345.56 | 9,462.46 | (5,883.10) |
| Rockford Fire Relief Association | 24 | 6,907.56 | 7,569.97 | 662.41 |
| Rockville Fire Relief Association | 23 | 3,380.47 | 7,254.55 | 3,874.08 |
| Rogers Fire Relief Association | 43 | 22,316.31 | 13,562.86 | (8,753.45) |
| Rollingstone Fire Relief Association | 19 | 2,396.33 | 5,992.89 | 3,596.56 |
| Rose Creek Fire Relief Association | 21 | 2,287.41 | 6,623.72 | 4,336.31 |
| Roseau Fire Relief Association | 27 | 7,843.11 | 8,516.21 | 673.10 |
| Rosemount Fire Relief Association | 43 | 28,962.40 | 13,562.86 | (15,399.54) |
| Roseville Fire Relief Association | 10 | 45,196.63 | 3,154.15 | (42,042.48) |
| Rothsay Fire Relief Association | 22 | 3,887.62 | 6,939.14 | 3,051.52 |
| Round Lake Fire Relief Association | 22 | 2,271.62 | 6,939.14 | 4,667.52 |
| Royalton Fire Relief Association | 22 | 2,962.50 | 6,939.14 | 3,976.64 |
| Rush City Fire Relief Association | 25 | 7,864.37 | 7,885.38 | 21.01 |
| Rushford Fire Relief Association | 29 | 6,132.28 | 9,147.04 | 3,014.76 |
| Rushmore Fire Relief Association | 18 | 2,287.41 | 5,677.48 | 3,390.07 |
| Russell Fire Relief Association | 18 | 2,069.56 | 5,677.48 | 3,607.92 |
| Ruthton Fire Relief Association | 13 | 1,960.63 | 4,100.40 | 2,139.77 |
| Sabin-Elmwood Fire Relief Association | 24 | 3,225.08 | 7,569.97 | 4,344.89 |
| Sacred Heart Fire Relief Association | 26 | 2,723.10 | 8,200.80 | 5,477.70 |
| Saint Anthony Fire Relief Association | 21 | 10,380.64 | 6,623.72 | (3,756.92) |
| Saint Augusta Fire Relief Association | 26 | 4,060.51 | 8,200.80 | 4,140.29 |
| Saint Bonifacius Fire Relief Association | 25 | 8,785.74 | 7,885.38 | (900.36) |
| Saint Charles Fire Relief Association | 29 | 6,744.55 | 9,147.04 | 2,402.49 |
| Saint Clair Fire Relief Association | 24 | 5,081.88 | 7,569.97 | 2,488.09 |
| Saint Francis Fire Relief Association | 20 | 7,598.61 | 6,308.31 | (1,290.30) |
| Saint Hilaire Fire Relief Association | 13 | 2,081.25 | 4,100.40 | 2,019.15 |
| Saint James Fire Relief Association | 30 | 7,361.32 | 9,462.46 | 2,101.14 |
| Saint Joseph Fire Relief Association | 28 | 10,682.25 | 8,831.63 | (1,850.62) |
| Saint Leo Fire Relief Association | 18 | 1,960.63 | 5,677.48 | 3,716.85 |
| Saint Martin Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Saint Michael Fire Relief Association | 28 | 19,596.71 | 8,831.63 | (10,765.08) |
| Saint Paul Park Fire Relief Association | 23 | 5,889.42 | 7,254.55 | 1,365.13 |
| Saint Peter Fire Relief Association | 36 | 13,607.51 | 11,354.95 | (2,252.56) |
| Saint Stephen Fire Relief Association | 22 | 4,715.81 | 6,939.14 | 2,223.33 |
| Sanborn Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| Sandstone Fire Relief Association | 20 | 4,818.86 | 6,308.31 | 1,489.45 |
| Sartell Fire Relief Association | 28 | 19,190.55 | 8,831.63 | (10,358.92) |
| Sauk Centre Fire Relief Association | 30 | 9,864.75 | 9,462.46 | (402.29) |
| Sauk Rapids Fire Relief Association | 30 | 21,058.97 | 9,462.46 | (11,596.51) |
| Savage Fire Relief Association | 39 | 34,086.68 | 12,301.20 | (21,785.48) |
| Scandia Fire Relief Association | 21 | 6,777.99 | 6,623.72 | (154.27) |
| Scandia Valley Fire Relief Association | 20 | 2,865.41 | 6,308.31 | 3,442.90 |
| Schroeder Fire Relief Association | 9 | 1,307.09 | 2,838.74 | 1,531.65 |
| Seaforth Fire Relief Association | 11 | 1,524.94 | 3,469.57 | 1,944.63 |
| Sebeka Fire Relief Association | 19 | 4,143.89 | 5,992.89 | 1,849.00 |

| | | | | |
|---|----|-----------|-----------|-------------|
| Sedan Fire Relief Association | 19 | 1,524.94 | 5,992.89 | 4,467.95 |
| Shafer Fire Relief Association | 21 | 3,401.46 | 6,623.72 | 3,222.26 |
| Shakopee Fire Relief Association | 43 | 51,915.57 | 13,562.86 | (38,352.71) |
| Shakopee Mdewakanton Fire Department | | 1,810.87 | 1,810.87 | - |
| Shelly Fire Relief Association | 15 | 2,505.25 | 4,731.23 | 2,225.98 |
| Sherburn Fire Relief Association | 21 | 2,723.10 | 6,623.72 | 3,900.62 |
| Shevlin Fire Relief Association | 25 | 1,742.78 | 7,885.38 | 6,142.60 |
| Silica Fire Relief Association | 13 | 1,742.78 | 4,100.40 | 2,357.62 |
| Silver Bay Fire Relief Association | 21 | 4,083.69 | 6,623.72 | 2,540.03 |
| Silver Lake Fire Relief Association | 25 | 2,958.87 | 7,885.38 | 4,926.51 |
| Slayton Fire Relief Association | 30 | 5,217.14 | 9,462.46 | 4,245.32 |
| Sleepy Eye Fire Relief Association | 33 | 8,234.12 | 10,408.71 | 2,174.59 |
| Solway Fire Relief Association | 14 | 2,162.66 | 4,415.81 | 2,253.15 |
| Solway Rural Fire Relief Association | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| South Bend Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| South Haven Fire Relief Association | 25 | 3,866.19 | 7,885.38 | 4,019.19 |
| Spicer Fire Relief Association | 29 | 4,812.32 | 9,147.04 | 4,334.72 |
| Spring Grove Fire Relief Association | 24 | 3,020.69 | 7,569.97 | 4,549.28 |
| Spring Lake Park Fire Relief Association | | 91,557.82 | 91,557.82 | - |
| Spring Valley Fire Relief Association | 26 | 4,307.48 | 8,200.80 | 3,893.32 |
| Springfield Fire Relief Association | 25 | 4,930.59 | 7,885.38 | 2,954.79 |
| Squaw Lake Fire Relief Association | 16 | 2,396.33 | 5,046.65 | 2,650.32 |
| Stacy-Lent Area Fire Relief Association | 26 | 5,121.43 | 8,200.80 | 3,079.37 |
| Staples Fire Relief Association | 21 | 5,619.28 | 6,623.72 | 1,004.44 |
| Starbuck Fire Relief Association | 25 | 4,067.46 | 7,885.38 | 3,817.92 |
| Stephen Fire Relief Association | 27 | 2,940.95 | 8,516.21 | 5,575.26 |
| Stewart Fire Relief Association | 14 | 2,614.18 | 4,415.81 | 1,801.63 |
| Stewartville Fire Relief Association | 33 | 11,392.69 | 10,408.71 | (983.98) |
| Stillwater Fire Relief Association | 31 | 34,028.75 | 9,777.88 | (24,250.87) |
| Storden Fire Relief Association | 19 | 2,396.33 | 5,992.89 | 3,596.56 |
| Sturgeon Lake Fire Relief Association | 16 | 1,524.94 | 5,046.65 | 3,521.71 |
| Sunburg Fire Relief Association | 25 | 2,505.25 | 7,885.38 | 5,380.13 |
| Swanville Fire Relief Association | 19 | 2,402.15 | 5,992.89 | 3,590.74 |
| Taconite Fire Relief Association | 17 | 1,524.94 | 5,362.06 | 3,837.12 |
| Taunton Fire Relief Association | 16 | 1,524.94 | 5,046.65 | 3,521.71 |
| Taylors Falls Fire Relief Association | 19 | 2,723.10 | 5,992.89 | 3,269.79 |
| Thief River Falls Fire Relief Association | 24 | 13,763.01 | 7,569.97 | (6,193.04) |
| Thomson Fire Relief Association | 29 | 5,767.78 | 9,147.04 | 3,379.26 |
| Tintah City Of | | 1,561.78 | 1,561.78 | - |
| Tofte Fire Relief Association | 15 | 1,293.57 | 4,731.23 | 3,437.66 |
| Toivola Fire Relief Association | 13 | 1,524.94 | 4,100.40 | 2,575.46 |
| Tower Fire Relief Association | 9 | 1,633.86 | 2,838.74 | 1,204.88 |
| Tracy Fire Relief Association | 28 | 4,911.78 | 8,831.63 | 3,919.85 |
| Trimont Fire Relief Association | 24 | 2,855.62 | 7,569.97 | 4,714.35 |
| Trout Lake Fire Relief Association | 20 | 4,454.52 | 6,308.31 | 1,853.79 |
| Truman Fire Relief Association | 25 | 2,873.03 | 7,885.38 | 5,012.35 |
| Twin Lakes Fire Relief Association (City) | 11 | 2,069.56 | 3,469.57 | 1,400.01 |
| Twin Lakes Fire Relief Association (VFD) | 13 | 1,524.94 | 4,100.40 | 2,575.46 |
| Twin Valley Fire Relief Association | 22 | 2,287.41 | 6,939.14 | 4,651.73 |
| Two Harbors Fire Relief Association | 23 | 9,602.72 | 7,254.55 | (2,348.17) |
| Tyler Fire Relief Association | 27 | 2,846.99 | 8,516.21 | 5,669.22 |
| Ulen Fire Relief Association | 24 | 2,614.18 | 7,569.97 | 4,955.79 |

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|---|----|-----------|-----------|-------------|
| Underwood Fire Relief Association | 20 | 4,567.72 | 6,308.31 | 1,740.59 |
| Upsala Fire Relief Association | 20 | 2,190.59 | 6,308.31 | 4,117.72 |
| Vadnais Heights Fire Relief Association | 38 | 16,015.40 | 11,985.78 | (4,029.62) |
| Vergas Fire Relief Association | 24 | 3,708.33 | 7,569.97 | 3,861.64 |
| Vermilion Lake Fire Relief Association | 15 | 1,633.86 | 4,731.23 | 3,097.37 |
| Verndale Fire Relief Association | 22 | 2,614.18 | 6,939.14 | 4,324.96 |
| Vernon Center Fire Relief Association | 19 | 2,178.48 | 5,992.89 | 3,814.41 |
| Vesta Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Victoria Fire Relief Association | 34 | 13,417.51 | 10,724.12 | (2,693.39) |
| Viking Fire Relief Association | 16 | 1,960.63 | 5,046.65 | 3,086.02 |
| Villard Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Vining Fire Relief Association | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| Wabasha Fire Relief Association | 30 | 5,154.04 | 9,462.46 | 4,308.42 |
| Wabasso Fire Relief Association | 23 | 2,783.56 | 7,254.55 | 4,470.99 |
| Waconia Fire Relief Association | 24 | 17,661.96 | 7,569.97 | (10,091.99) |
| Wadena Fire Relief Association | 19 | 5,824.11 | 5,992.89 | 168.78 |
| Waite Park Fire Relief Association | 24 | 8,012.05 | 7,569.97 | (442.08) |
| Waldorf Fire Relief Association | 20 | 2,505.25 | 6,308.31 | 3,803.06 |
| Walker Fire Relief Association | 22 | 8,316.52 | 6,939.14 | (1,377.38) |
| Walnut Grove Fire Relief Association | 25 | 2,641.91 | 7,885.38 | 5,243.47 |
| Walters Fire Relief Association | 19 | 1,851.71 | 5,992.89 | 4,141.18 |
| Wanamingo Fire Relief Association | 30 | 4,711.11 | 9,462.46 | 4,751.35 |
| Wanda Fire Relief Association | 18 | 1,742.78 | 5,677.48 | 3,934.70 |
| Warba Fire Relief Association | 15 | 1,966.08 | 4,731.23 | 2,765.15 |
| Warren Fire Relief Association | 26 | 4,997.44 | 8,200.80 | 3,203.36 |
| Warroad Fire Relief Association | 29 | 6,033.84 | 9,147.04 | 3,113.20 |
| Waseca Fire Relief Association | 30 | 13,703.67 | 9,462.46 | (4,241.21) |
| Watertown Fire Relief Association | 21 | 8,819.89 | 6,623.72 | (2,196.17) |
| Waterville Fire Relief Association | 19 | 3,433.76 | 5,992.89 | 2,559.13 |
| Watkins Fire Relief Association | 26 | 2,939.48 | 8,200.80 | 5,261.32 |
| Watson Fire Relief Association | 11 | 2,178.48 | 3,469.57 | 1,291.09 |
| Waubun Fire Relief Association | 18 | - | 5,677.48 | 5,677.48 |
| Waverly Fire Relief Association | 20 | 3,680.31 | 6,308.31 | 2,628.00 |
| Wayzata Fire Relief Association | 23 | 13,636.44 | 7,254.55 | (6,381.89) |
| Welcome Fire Relief Association | 26 | 2,723.10 | 8,200.80 | 5,477.70 |
| Wells Fire Relief Association | 26 | 4,934.62 | 8,200.80 | 3,266.18 |
| Wendell Fire Relief Association | 22 | 2,532.99 | 6,939.14 | 4,406.15 |
| West Concord Fire Relief Association | 18 | 3,868.91 | 5,677.48 | 1,808.57 |
| West Metro Fire Relief Association | 56 | 47,586.02 | 17,663.26 | (29,922.76) |
| Westbrook Fire Relief Association | 27 | 2,685.47 | 8,516.21 | 5,830.74 |
| Wheaton Fire Relief Association | 24 | 5,402.58 | 7,569.97 | 2,167.39 |
| White Bear Lake Fire Relief Association | 46 | 47,688.26 | 14,509.11 | (33,179.15) |
| Williams Fire Relief Association | 17 | 2,178.48 | 5,362.06 | 3,183.58 |
| Willmar Fire Relief Association | 36 | 20,687.55 | 11,354.95 | (9,332.60) |
| Willow River Fire Relief Association | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| Wilmont Fire Relief Association | 19 | 3,217.44 | 5,992.89 | 2,775.45 |
| Wilson Fire Relief Association | 30 | 3,267.72 | 9,462.46 | 6,194.74 |
| Windom Fire Relief Association | 29 | 9,028.52 | 9,147.04 | 118.52 |
| Winger Fire Relief Association | 12 | 1,524.94 | 3,784.98 | 2,260.04 |
| Winnebago Fire Relief Association | 22 | 3,992.95 | 6,939.14 | 2,946.19 |
| Winsted Fire Relief Association | 25 | 4,170.69 | 7,885.38 | 3,714.69 |
| Winthrop Fire Relief Association | 24 | 3,483.57 | 7,569.97 | 4,086.40 |

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|--------------------------------------|----|-----------|-----------|-------------|
| Wolf Lake Fire Relief Association | 19 | 2,678.97 | 5,992.89 | 3,313.92 |
| Wolverton City Of | | - | - | - |
| Wood Lake Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| Woodbury Fire Relief Association | 63 | 84,498.00 | 19,871.17 | (64,626.83) |
| Woodstock Fire Relief Association | 19 | 1,633.86 | 5,992.89 | 4,359.03 |
| Worthington Fire Relief Association | 34 | 13,356.79 | 10,724.12 | (2,632.67) |
| Wrenshall Fire Relief Association | 21 | 2,832.03 | 6,623.72 | 3,791.69 |
| Wykoff Fire Relief Association | 18 | 2,178.48 | 5,677.48 | 3,499.00 |
| Wyoming Fire Relief Association | 24 | 9,022.55 | 7,569.97 | (1,452.58) |
| Zimmerman Fire Relief Association | 32 | 14,815.33 | 10,093.29 | (4,722.04) |
| Zumbro Falls Fire Relief Association | 15 | 3,500.25 | 4,731.23 | 1,230.98 |
| Zumbrota Fire Relief Association | 30 | 5,702.27 | 9,462.46 | 3,760.19 |

ESTIMATE ONLY

**Attachment 16 – Supplemental State Aid Comparison – Sorted by
Difference**

In this example, 148 entities would see a reduction in aid, with an average reduction of \$12,820, and 567 entities would see an increase in aid, with an average increase of \$3,346.

| Entity Name | Active | 2020 Supplemental State Aid | Aid Allocated per Active Firefighter | Difference |
|--|--------|-----------------------------|--------------------------------------|------------|
| Mayer Fire Relief Association | 48 | 2,940.95 | 15,139.94 | 12,198.99 |
| Greenbush Fire Relief Association | 36 | 3,267.72 | 11,354.95 | 8,087.23 |
| Hendricks Fire Relief Association | 33 | 2,723.10 | 10,408.71 | 7,685.61 |
| Biwabik City Fire Relief Association | 27 | 1,851.71 | 8,516.21 | 6,664.50 |
| Karlstad Fire Relief Association | 31 | 3,267.72 | 9,777.88 | 6,510.16 |
| Ely Fire Relief Association | 34 | 4,362.22 | 10,724.12 | 6,361.90 |
| Lakeland Fire Relief Association | 26 | 1,851.71 | 8,200.80 | 6,349.09 |
| Millerville Fire Relief Association | 26 | 1,851.71 | 8,200.80 | 6,349.09 |
| Cherry Fire Relief Association | 20 | - | 6,308.31 | 6,308.31 |
| Lake Henry Fire Relief Association | 26 | 1,960.63 | 8,200.80 | 6,240.17 |
| Wilson Fire Relief Association | 30 | 3,267.72 | 9,462.46 | 6,194.74 |
| Shevlin Fire Relief Association | 25 | 1,742.78 | 7,885.38 | 6,142.60 |
| Kelliher Fire Relief Association | 27 | 2,396.33 | 8,516.21 | 6,119.88 |
| Babbitt Fire Relief Association | 28 | 2,723.10 | 8,831.63 | 6,108.53 |
| Parkers Prairie Fire Relief Association | 29 | 3,049.87 | 9,147.04 | 6,097.17 |
| Kellogg Fire Relief Association | 27 | 2,505.25 | 8,516.21 | 6,010.96 |
| London Fire Relief Association | 19 | - | 5,992.89 | 5,992.89 |
| Ortonville Fire Relief Association | 29 | 3,158.80 | 9,147.04 | 5,988.24 |
| Westbrook Fire Relief Association | 27 | 2,685.47 | 8,516.21 | 5,830.74 |
| Dexter Fire Relief Association | 24 | 1,742.78 | 7,569.97 | 5,827.19 |
| Brownton Fire Relief Association | 26 | 2,396.33 | 8,200.80 | 5,804.47 |
| Eitzen Fire Relief Association | 27 | 2,723.10 | 8,516.21 | 5,793.11 |
| Lester Prairie Fire Relief Association | 28 | 3,061.96 | 8,831.63 | 5,769.67 |
| Cologne Fire Relief Association | 32 | 4,325.37 | 10,093.29 | 5,767.92 |
| Geneva Fire Relief Association | 26 | 2,505.25 | 8,200.80 | 5,695.55 |
| Waubun Fire Relief Association | 18 | - | 5,677.48 | 5,677.48 |
| Tyler Fire Relief Association | 27 | 2,846.99 | 8,516.21 | 5,669.22 |
| Ivanhoe Fire Relief Association | 27 | 2,940.95 | 8,516.21 | 5,575.26 |
| Stephen Fire Relief Association | 27 | 2,940.95 | 8,516.21 | 5,575.26 |
| Hayward Fire Relief Association | 25 | 2,396.33 | 7,885.38 | 5,489.05 |
| Sacred Heart Fire Relief Association | 26 | 2,723.10 | 8,200.80 | 5,477.70 |
| Welcome Fire Relief Association | 26 | 2,723.10 | 8,200.80 | 5,477.70 |
| Hallock Fire Relief Association | 27 | 3,049.87 | 8,516.21 | 5,466.34 |
| Osseo Fire Relief Association | 27 | 3,059.27 | 8,516.21 | 5,456.94 |
| Carlos Fire Relief Association | 27 | 3,103.13 | 8,516.21 | 5,413.08 |
| Atwater Fire Relief Association | 28 | 3,449.71 | 8,831.63 | 5,381.92 |
| Ellsworth Fire Relief Association | 25 | 2,505.25 | 7,885.38 | 5,380.13 |
| Sunburg Fire Relief Association | 25 | 2,505.25 | 7,885.38 | 5,380.13 |
| Cleveland Fire Relief Association | 29 | 3,768.77 | 9,147.04 | 5,378.27 |
| Campbell Fire Relief Association | 26 | 2,832.03 | 8,200.80 | 5,368.77 |
| Lake Wilson Fire Relief Association | 23 | 1,918.34 | 7,254.55 | 5,336.21 |
| Maynard Fire Relief Association | 26 | 2,884.10 | 8,200.80 | 5,316.70 |
| Comfrey Fire Relief Association | 25 | 2,578.89 | 7,885.38 | 5,306.49 |
| Hoffman Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Lancaster Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Marine-On-St Croix Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Saint Martin Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Villard Fire Relief Association | 25 | 2,614.18 | 7,885.38 | 5,271.20 |
| Watkins Fire Relief Association | 26 | 2,939.48 | 8,200.80 | 5,261.32 |
| Walnut Grove Fire Relief Association | 25 | 2,641.91 | 7,885.38 | 5,243.47 |

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|---|----|----------|----------|----------|
| Gary Fire Relief Association | 22 | 1,742.78 | 6,939.14 | 5,196.36 |
| Ghent Fire Relief Association | 22 | 1,742.78 | 6,939.14 | 5,196.36 |
| Brooten Fire Relief Association | 25 | 2,692.21 | 7,885.38 | 5,193.17 |
| Milroy Fire Relief Association | 22 | 1,747.29 | 6,939.14 | 5,191.85 |
| Argyle Fire Relief Association | 25 | 2,723.10 | 7,885.38 | 5,162.28 |
| Belgrade Fire Relief Association | 25 | 2,723.10 | 7,885.38 | 5,162.28 |
| Ashby Fire Relief Association | 25 | 2,747.32 | 7,885.38 | 5,138.06 |
| Climax Fire Relief Association | 22 | 1,851.71 | 6,939.14 | 5,087.43 |
| Gonvick Fire Relief Association | 23 | 2,178.48 | 7,254.55 | 5,076.07 |
| Lowry Fire Relief Association | 24 | 2,505.25 | 7,569.97 | 5,064.72 |
| Herman Fire Relief Association | 25 | 2,850.67 | 7,885.38 | 5,034.71 |
| Truman Fire Relief Association | 25 | 2,873.03 | 7,885.38 | 5,012.35 |
| Kimball Fire Relief Association | 28 | 3,840.12 | 8,831.63 | 4,991.51 |
| Embarrass Fire Relief Association | 21 | 1,633.86 | 6,623.72 | 4,989.86 |
| Harmony Fire Relief Association | 26 | 3,214.17 | 8,200.80 | 4,986.63 |
| Altura Fire Relief Association | 23 | 2,287.41 | 7,254.55 | 4,967.14 |
| Browns Valley Fire Relief Association | 23 | 2,287.41 | 7,254.55 | 4,967.14 |
| Kensington Fire Relief Association | 24 | 2,614.18 | 7,569.97 | 4,955.79 |
| Richmond Fire Relief Association | 24 | 2,614.18 | 7,569.97 | 4,955.79 |
| Ulen Fire Relief Association | 24 | 2,614.18 | 7,569.97 | 4,955.79 |
| Glenville Fire Relief Association | 25 | 2,940.95 | 7,885.38 | 4,944.43 |
| New Germany Fire Relief Association | 25 | 2,940.95 | 7,885.38 | 4,944.43 |
| Hancock Fire Relief Association | 26 | 3,272.04 | 8,200.80 | 4,928.76 |
| Silver Lake Fire Relief Association | 25 | 2,958.87 | 7,885.38 | 4,926.51 |
| Ellsburg Fire Relief Association | 18 | 762.47 | 5,677.48 | 4,915.01 |
| Bigelow Fire Relief Association | 22 | 2,069.56 | 6,939.14 | 4,869.58 |
| Medicine Lake Fire Relief Association | 22 | 2,069.56 | 6,939.14 | 4,869.58 |
| Hackensack Fire Relief Association | 29 | 4,290.23 | 9,147.04 | 4,856.81 |
| Ironton Fire Relief Association | 24 | 2,723.10 | 7,569.97 | 4,846.87 |
| Lakewood Fire Relief Association | 24 | 2,723.10 | 7,569.97 | 4,846.87 |
| Madison Fire Relief Association | 27 | 3,720.06 | 8,516.21 | 4,796.15 |
| Bricelyn Fire Relief Association | 21 | 1,851.71 | 6,623.72 | 4,772.01 |
| McIntosh Fire Relief Association | 21 | 1,851.71 | 6,623.72 | 4,772.01 |
| Fountain Fire Relief Association | 22 | 2,178.48 | 6,939.14 | 4,760.66 |
| Wanamingo Fire Relief Association | 30 | 4,711.11 | 9,462.46 | 4,751.35 |
| Hanley Falls Fire Relief Association | 23 | 2,505.25 | 7,254.55 | 4,749.30 |
| Hill City Fire Relief Association | 24 | 2,832.03 | 7,569.97 | 4,737.94 |
| Medford Fire Relief Association | 24 | 2,851.89 | 7,569.97 | 4,718.08 |
| Trimont Fire Relief Association | 24 | 2,855.62 | 7,569.97 | 4,714.35 |
| Pennock Fire Relief Association | 24 | 2,883.54 | 7,569.97 | 4,686.43 |
| Renville Fire Relief Association | 25 | 3,200.60 | 7,885.38 | 4,684.78 |
| Round Lake Fire Relief Association | 22 | 2,271.62 | 6,939.14 | 4,667.52 |
| Cyrus Fire Relief Association | 21 | 1,960.63 | 6,623.72 | 4,663.09 |
| Middle River Fire Relief Association | 21 | 1,960.63 | 6,623.72 | 4,663.09 |
| Clinton Fire Relief Association [Big Stone] | 22 | 2,287.41 | 6,939.14 | 4,651.73 |
| Elizabeth Fire Relief Association | 22 | 2,287.41 | 6,939.14 | 4,651.73 |
| Twin Valley Fire Relief Association | 22 | 2,287.41 | 6,939.14 | 4,651.73 |
| Dalton Fire Relief Association | 23 | 2,614.18 | 7,254.55 | 4,640.37 |
| Kiester Fire Relief Association | 23 | 2,614.18 | 7,254.55 | 4,640.37 |
| Porter Fire Relief Association | 23 | 2,614.18 | 7,254.55 | 4,640.37 |
| Kerkhoven Fire Relief Association | 24 | 2,932.47 | 7,569.97 | 4,637.50 |
| Randall Fire Relief Association | 24 | 2,940.94 | 7,569.97 | 4,629.03 |

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|---|----|----------|-----------|----------|
| Elbow Lake Fire Relief Association | 24 | 2,940.95 | 7,569.97 | 4,629.02 |
| Buffalo Lake Fire Relief Association | 23 | 2,628.47 | 7,254.55 | 4,626.08 |
| Eastern Hubbard Fire Relief Association | 22 | 2,314.90 | 6,939.14 | 4,624.24 |
| Mentor Fire Relief Association | 19 | 1,397.68 | 5,992.89 | 4,595.21 |
| Courtland Fire Relief Association | 23 | 2,674.94 | 7,254.55 | 4,579.61 |
| North Star Township Fire Relief Association | 20 | 1,742.78 | 6,308.31 | 4,565.53 |
| Randolph Fire Relief Association | 31 | 5,219.32 | 9,777.88 | 4,558.56 |
| Greenway Fire Relief Association | 21 | 2,069.56 | 6,623.72 | 4,554.16 |
| Spring Grove Fire Relief Association | 24 | 3,020.69 | 7,569.97 | 4,549.28 |
| Badger Fire Relief Association | 20 | 1,764.57 | 6,308.31 | 4,543.74 |
| Hanska Fire Relief Association | 23 | 2,723.10 | 7,254.55 | 4,531.45 |
| Arlington Fire Relief Association | 30 | 4,954.47 | 9,462.46 | 4,507.99 |
| Hector Fire Relief Association | 27 | 4,011.98 | 8,516.21 | 4,504.23 |
| Brandon Fire Relief Association | 23 | 2,776.39 | 7,254.55 | 4,478.16 |
| Wabasso Fire Relief Association | 23 | 2,783.56 | 7,254.55 | 4,470.99 |
| Sedan Fire Relief Association | 19 | 1,524.94 | 5,992.89 | 4,467.95 |
| Brook Park Fire Relief Association | 20 | 1,851.71 | 6,308.31 | 4,456.60 |
| Okabena Fire Relief Association | 21 | 2,178.48 | 6,623.72 | 4,445.24 |
| Barnum Fire Relief Association | 22 | 2,505.25 | 6,939.14 | 4,433.89 |
| Hamburg Fire Relief Association | 22 | 2,505.25 | 6,939.14 | 4,433.89 |
| Clearwater Fire Relief Association | 32 | 5,661.66 | 10,093.29 | 4,431.63 |
| Forada Fire Relief Association | 24 | 3,158.80 | 7,569.97 | 4,411.17 |
| Wendell Fire Relief Association | 22 | 2,532.99 | 6,939.14 | 4,406.15 |
| Hovland Area Fire Relief Association | 18 | 1,290.82 | 5,677.48 | 4,386.66 |
| Houston Fire Relief Association | 24 | 3,193.64 | 7,569.97 | 4,376.33 |
| Woodstock Fire Relief Association | 19 | 1,633.86 | 5,992.89 | 4,359.03 |
| Almelund Fire Relief Association | 24 | 3,212.89 | 7,569.97 | 4,357.08 |
| Gnesen Fire Relief Association | 23 | 2,897.60 | 7,254.55 | 4,356.95 |
| Fredenberg Fire Relief Association | 20 | 1,957.49 | 6,308.31 | 4,350.82 |
| Lyle Fire Relief Association | 20 | 1,960.63 | 6,308.31 | 4,347.68 |
| Carsonville Fire Relief Association | 25 | 3,539.22 | 7,885.38 | 4,346.16 |
| Sabin-Elmwood Fire Relief Association | 24 | 3,225.08 | 7,569.97 | 4,344.89 |
| Alborn Fire Relief Association | 21 | 2,287.41 | 6,623.72 | 4,336.31 |
| Bowlus Fire Relief Association | 21 | 2,287.41 | 6,623.72 | 4,336.31 |
| Rose Creek Fire Relief Association | 21 | 2,287.41 | 6,623.72 | 4,336.31 |
| Spicer Fire Relief Association | 29 | 4,812.32 | 9,147.04 | 4,334.72 |
| Butterfield Fire Relief Association | 22 | 2,614.18 | 6,939.14 | 4,324.96 |
| Verndale Fire Relief Association | 22 | 2,614.18 | 6,939.14 | 4,324.96 |
| Eyota Fire Relief Association | 27 | 4,199.01 | 8,516.21 | 4,317.20 |
| Graceville Fire Relief Association | 25 | 3,569.99 | 7,885.38 | 4,315.39 |
| Elysian Fire Relief Association | 23 | 2,942.55 | 7,254.55 | 4,312.00 |
| Wabasha Fire Relief Association | 30 | 5,154.04 | 9,462.46 | 4,308.42 |
| Miesville Fire Relief Association | 24 | 3,267.72 | 7,569.97 | 4,302.25 |
| Henning Fire Relief Association | 24 | 3,274.13 | 7,569.97 | 4,295.84 |
| Clarks Grove Fire Relief Association | 21 | 2,340.76 | 6,623.72 | 4,282.96 |
| Crane Lake Fire Relief Association | 17 | 1,089.24 | 5,362.06 | 4,272.82 |
| Kenyon Fire Relief Association | 30 | 5,200.57 | 9,462.46 | 4,261.89 |
| Ogilvie Fire Relief Association | 25 | 3,625.33 | 7,885.38 | 4,260.05 |
| Jacobson Fire Relief Association | 19 | 1,742.78 | 5,992.89 | 4,250.11 |
| Iona Fire Relief Association | 17 | 1,112.89 | 5,362.06 | 4,249.17 |
| Slayton Fire Relief Association | 30 | 5,217.14 | 9,462.46 | 4,245.32 |
| Belview Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |

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| Boyd Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| Crooked Lake Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| Sanborn Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| South Bend Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| Wood Lake Fire Relief Association | 20 | 2,069.56 | 6,308.31 | 4,238.75 |
| Emily Fire Relief Association | 21 | 2,389.03 | 6,623.72 | 4,234.69 |
| Currie Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Fayal Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Kilkenny Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Leaf Valley Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Lucan Fire Relief Association | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Ogema City Of | 21 | 2,396.33 | 6,623.72 | 4,227.39 |
| Brownsdale Fire Relief Association | 21 | 2,397.15 | 6,623.72 | 4,226.57 |
| Eagle Bend Fire Relief Association | 22 | 2,723.10 | 6,939.14 | 4,216.04 |
| Minnesota Lake Fire Relief Association | 22 | 2,723.10 | 6,939.14 | 4,216.04 |
| Plato Fire Relief Association | 22 | 2,723.10 | 6,939.14 | 4,216.04 |
| Goodview Fire Relief Association | 26 | 3,992.11 | 8,200.80 | 4,208.69 |
| Freeport Fire Relief Association | 24 | 3,364.34 | 7,569.97 | 4,205.63 |
| New Munich Fire Relief Association | 19 | 1,851.71 | 5,992.89 | 4,141.18 |
| Walters Fire Relief Association | 19 | 1,851.71 | 5,992.89 | 4,141.18 |
| Saint Augusta Fire Relief Association | 26 | 4,060.51 | 8,200.80 | 4,140.29 |
| Beardsley Fire Relief Association | 20 | 2,178.48 | 6,308.31 | 4,129.83 |
| Bellingham Fire Relief Association | 20 | 2,178.48 | 6,308.31 | 4,129.83 |
| Canton Fire Relief Association | 20 | 2,178.48 | 6,308.31 | 4,129.83 |
| Upsala Fire Relief Association | 20 | 2,190.59 | 6,308.31 | 4,117.72 |
| Lakeport Fire Relief Association | 23 | 3,151.08 | 7,254.55 | 4,103.47 |
| Mabel Fire Relief Association | 20 | 2,205.36 | 6,308.31 | 4,102.95 |
| Adrian Fire Relief Association | 23 | 3,154.55 | 7,254.55 | 4,100.00 |
| Glencoe Fire Relief Association | 40 | 8,529.53 | 12,616.61 | 4,087.08 |
| Winthrop Fire Relief Association | 24 | 3,483.57 | 7,569.97 | 4,086.40 |
| Dawson Fire Relief Association | 27 | 4,434.46 | 8,516.21 | 4,081.75 |
| Gaylord Fire Relief Association | 28 | 4,755.06 | 8,831.63 | 4,076.57 |
| Mantorville Fire Relief Association | 25 | 3,817.66 | 7,885.38 | 4,067.72 |
| Garfield Fire Relief Association | 24 | 3,510.11 | 7,569.97 | 4,059.86 |
| Ada Fire Relief Association | 25 | 3,829.43 | 7,885.38 | 4,055.95 |
| Oklee Fire Relief Association | 19 | 1,960.63 | 5,992.89 | 4,032.26 |
| Amboy Fire Relief Association | 20 | 2,287.41 | 6,308.31 | 4,020.90 |
| South Haven Fire Relief Association | 25 | 3,866.19 | 7,885.38 | 4,019.19 |
| Cuyuna Fire Relief Association | 21 | 2,614.17 | 6,623.72 | 4,009.55 |
| French Township Fire Relief Association | 21 | 2,614.18 | 6,623.72 | 4,009.54 |
| Gunflint Trail Fire Relief Association | 21 | 2,614.18 | 6,623.72 | 4,009.54 |
| Halstad Fire Relief Association | 21 | 2,614.18 | 6,623.72 | 4,009.54 |
| Cromwell Fire Relief Association | 22 | 2,940.95 | 6,939.14 | 3,998.19 |
| Donnelly Fire Relief Association | 22 | 2,940.95 | 6,939.14 | 3,998.19 |
| Floodwood Fire Relief Association | 22 | 2,940.95 | 6,939.14 | 3,998.19 |
| Nashwauk Fire Relief Association | 22 | 2,940.95 | 6,939.14 | 3,998.19 |
| Royalton Fire Relief Association | 22 | 2,962.50 | 6,939.14 | 3,976.64 |
| Odessa Fire Relief Association | 18 | 1,711.60 | 5,677.48 | 3,965.88 |
| Miltona Fire Relief Association | 21 | 2,667.97 | 6,623.72 | 3,955.75 |
| Madelia Fire Relief Association | 27 | 4,569.69 | 8,516.21 | 3,946.52 |
| Dovray Fire Relief Association | 17 | 1,416.01 | 5,362.06 | 3,946.05 |
| Murdock Fire Relief Association | 19 | 2,053.14 | 5,992.89 | 3,939.75 |

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| Darfur Fire Relief Association | 18 | 1,742.78 | 5,677.48 | 3,934.70 |
| Wanda Fire Relief Association | 18 | 1,742.78 | 5,677.48 | 3,934.70 |
| Clear Lake Fire Relief Association | 31 | 5,843.42 | 9,777.88 | 3,934.46 |
| Erskine Fire Relief Association | 19 | 2,069.56 | 5,992.89 | 3,923.33 |
| Lexington Fire Relief Association | 19 | 2,069.56 | 5,992.89 | 3,923.33 |
| Pike-Sandy-Britt Fire Relief Association | 19 | 2,070.04 | 5,992.89 | 3,922.85 |
| Tracy Fire Relief Association | 28 | 4,911.78 | 8,831.63 | 3,919.85 |
| Oronoco Fire Relief Association | 20 | 2,396.33 | 6,308.31 | 3,911.98 |
| Pickwick Fire Department | 20 | 2,396.33 | 6,308.31 | 3,911.98 |
| Myrtle Fire Relief Association | 21 | 2,723.10 | 6,623.72 | 3,900.62 |
| Sherburn Fire Relief Association | 21 | 2,723.10 | 6,623.72 | 3,900.62 |
| Spring Valley Fire Relief Association | 26 | 4,307.48 | 8,200.80 | 3,893.32 |
| Danube Fire Relief Association | 19 | 2,104.42 | 5,992.89 | 3,888.47 |
| Rockville Fire Relief Association | 23 | 3,380.47 | 7,254.55 | 3,874.08 |
| Menahga Fire Relief Association | 21 | 2,752.19 | 6,623.72 | 3,871.53 |
| Vergas Fire Relief Association | 24 | 3,708.33 | 7,569.97 | 3,861.64 |
| Milan Fire Relief Association | 20 | 2,468.48 | 6,308.31 | 3,839.83 |
| Cotton Fire Relief Association | 17 | 1,524.94 | 5,362.06 | 3,837.12 |
| Taconite Fire Relief Association | 17 | 1,524.94 | 5,362.06 | 3,837.12 |
| Starbuck Fire Relief Association | 25 | 4,067.46 | 7,885.38 | 3,817.92 |
| Franklin Fire Relief Association | 19 | 2,178.48 | 5,992.89 | 3,814.41 |
| Holland Fire Relief Association | 19 | 2,178.48 | 5,992.89 | 3,814.41 |
| Vernon Center Fire Relief Association | 19 | 2,178.48 | 5,992.89 | 3,814.41 |
| Waldorf Fire Relief Association | 20 | 2,505.25 | 6,308.31 | 3,803.06 |
| Holdingsford Fire Relief Association | 22 | 3,138.36 | 6,939.14 | 3,800.78 |
| Balsam Fire Relief Association | 19 | 2,197.17 | 5,992.89 | 3,795.72 |
| Wrenshall Fire Relief Association | 21 | 2,832.03 | 6,623.72 | 3,791.69 |
| Zumbrota Fire Relief Association | 30 | 5,702.27 | 9,462.46 | 3,760.19 |
| Lanesboro Fire Relief Association | 22 | 3,189.17 | 6,939.14 | 3,749.97 |
| Lewiston Fire Relief Association | 32 | 6,347.57 | 10,093.29 | 3,745.72 |
| Buyck Fire Relief Association | 16 | 1,307.09 | 5,046.65 | 3,739.56 |
| Saint Leo Fire Relief Association | 18 | 1,960.63 | 5,677.48 | 3,716.85 |
| Winsted Fire Relief Association | 25 | 4,170.69 | 7,885.38 | 3,714.69 |
| Clarkfield Fire Relief Association | 23 | 3,558.12 | 7,254.55 | 3,696.43 |
| Jasper Fire Relief Association | 22 | 3,246.53 | 6,939.14 | 3,692.61 |
| Crosby Fire Relief Association | 22 | 3,267.72 | 6,939.14 | 3,671.42 |
| Elgin Fire Relief Association | 26 | 4,551.85 | 8,200.80 | 3,648.95 |
| Meadowlands Fire Relief Association | 16 | 1,416.01 | 5,046.65 | 3,630.64 |
| Eden Valley Fire Relief Association | 25 | 4,271.25 | 7,885.38 | 3,614.13 |
| Biwabik Fire Relief Association | 18 | 2,069.56 | 5,677.48 | 3,607.92 |
| Emmons Fire Relief Association | 18 | 2,069.56 | 5,677.48 | 3,607.92 |
| Russell Fire Relief Association | 18 | 2,069.56 | 5,677.48 | 3,607.92 |
| Rollingstone Fire Relief Association | 19 | 2,396.33 | 5,992.89 | 3,596.56 |
| Storden Fire Relief Association | 19 | 2,396.33 | 5,992.89 | 3,596.56 |
| Swanville Fire Relief Association | 19 | 2,402.15 | 5,992.89 | 3,590.74 |
| New Richland Fire Relief Association | 25 | 4,295.61 | 7,885.38 | 3,589.77 |
| Lake Bronson Fire Relief Association | 20 | 2,723.10 | 6,308.31 | 3,585.21 |
| Fertile Fire Relief Association | 24 | 3,989.43 | 7,569.97 | 3,580.54 |
| Lafayette Fire Relief Association | 22 | 3,361.41 | 6,939.14 | 3,577.73 |
| Madison Lake Fire Relief Association | 22 | 3,376.60 | 6,939.14 | 3,562.54 |
| Sturgeon Lake Fire Relief Association | 16 | 1,524.94 | 5,046.65 | 3,521.71 |
| Taunton Fire Relief Association | 16 | 1,524.94 | 5,046.65 | 3,521.71 |

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| Lake Benton Fire Relief Association | 24 | 4,048.91 | 7,569.97 | 3,521.06 |
| Chandler Fire Relief Association | 17 | 1,851.71 | 5,362.06 | 3,510.35 |
| Garvin Fire Relief Association | 17 | 1,851.71 | 5,362.06 | 3,510.35 |
| Northome Fire Relief Association | 17 | 1,851.71 | 5,362.06 | 3,510.35 |
| Hollandale Fire Relief Association | 17 | 1,858.80 | 5,362.06 | 3,503.26 |
| Dumont Fire Relief Association | 18 | 2,178.48 | 5,677.48 | 3,499.00 |
| Grygla Fire Relief Association | 18 | 2,178.48 | 5,677.48 | 3,499.00 |
| Wykoff Fire Relief Association | 18 | 2,178.48 | 5,677.48 | 3,499.00 |
| Littlefork Fire Relief Association | 20 | 2,832.03 | 6,308.31 | 3,476.28 |
| Balaton Fire Relief Association | 21 | 3,158.61 | 6,623.72 | 3,465.11 |
| Pipestone Fire Relief Association | 34 | 7,277.38 | 10,724.12 | 3,446.74 |
| Mahnomen Fire Relief Association | 22 | 3,492.67 | 6,939.14 | 3,446.47 |
| Scandia Valley Fire Relief Association | 20 | 2,865.41 | 6,308.31 | 3,442.90 |
| Tofte Fire Relief Association | 15 | 1,293.57 | 4,731.23 | 3,437.66 |
| Dodge Center Fire Relief Association | 24 | 4,134.49 | 7,569.97 | 3,435.48 |
| Askov Fire Relief Association | 17 | 1,960.63 | 5,362.06 | 3,401.43 |
| Edgerton Fire Relief Association | 24 | 4,170.44 | 7,569.97 | 3,399.53 |
| Bird Island Fire Relief Association | 21 | 3,226.85 | 6,623.72 | 3,396.87 |
| Rushmore Fire Relief Association | 18 | 2,287.41 | 5,677.48 | 3,390.07 |
| Raymond Fire Relief Association | 20 | 2,925.68 | 6,308.31 | 3,382.63 |
| Thomson Fire Relief Association | 29 | 5,767.78 | 9,147.04 | 3,379.26 |
| Green Isle Fire Relief Association | 19 | 2,614.18 | 5,992.89 | 3,378.71 |
| Henderson Fire Relief Association | 19 | 2,614.18 | 5,992.89 | 3,378.71 |
| LeRoy Fire Relief Association | 19 | 2,614.18 | 5,992.89 | 3,378.71 |
| Canosia Fire Relief Association | 19 | 2,620.34 | 5,992.89 | 3,372.55 |
| Ottertail Fire Relief Association | 22 | 3,567.97 | 6,939.14 | 3,371.17 |
| Elrosa Fire Relief Association | 21 | 3,267.72 | 6,623.72 | 3,356.00 |
| Mazeppa Fire Relief Association | 19 | 2,640.72 | 5,992.89 | 3,352.17 |
| Canby Fire Relief Association | 25 | 4,545.67 | 7,885.38 | 3,339.71 |
| Cottonwood Fire Relief Association | 23 | 3,925.93 | 7,254.55 | 3,328.62 |
| Red Lake Falls Fire Relief Association | 20 | 2,985.48 | 6,308.31 | 3,322.83 |
| Wolf Lake Fire Relief Association | 19 | 2,678.97 | 5,992.89 | 3,313.92 |
| Eagle Lake Fire Relief Association | 24 | 4,264.15 | 7,569.97 | 3,305.82 |
| Dakota Fire Relief Association | 16 | 1,742.78 | 5,046.65 | 3,303.87 |
| Danvers Fire Relief Association | 16 | 1,742.78 | 5,046.65 | 3,303.87 |
| Callaway Fire Relief Association | 18 | 2,375.92 | 5,677.48 | 3,301.56 |
| Beaver Creek Fire Relief Association | 17 | 2,060.97 | 5,362.06 | 3,301.09 |
| Brewster Fire Relief Association | 23 | 3,961.77 | 7,254.55 | 3,292.78 |
| Hoyt Lakes Fire Relief Association | 18 | 2,396.33 | 5,677.48 | 3,281.15 |
| New Auburn Fire Relief Association | 18 | 2,396.33 | 5,677.48 | 3,281.15 |
| Taylor's Falls Fire Relief Association | 19 | 2,723.10 | 5,992.89 | 3,269.79 |
| Lamberton Fire Relief Association | 20 | 3,040.92 | 6,308.31 | 3,267.39 |
| Wells Fire Relief Association | 26 | 4,934.62 | 8,200.80 | 3,266.18 |
| Rice Lake Fire Relief Association | 24 | 4,304.63 | 7,569.97 | 3,265.34 |
| Browerville Fire Relief Association | 21 | 3,361.91 | 6,623.72 | 3,261.81 |
| Caledonia Fire Relief Association | 29 | 5,914.30 | 9,147.04 | 3,232.74 |
| Shafer Fire Relief Association | 21 | 3,401.46 | 6,623.72 | 3,222.26 |
| De Graff City Of | 14 | 1,198.16 | 4,415.81 | 3,217.65 |
| Dunnell Fire Relief Association | 15 | 1,524.94 | 4,731.23 | 3,206.29 |
| Kerrick Fire Relief Association | 15 | 1,524.94 | 4,731.23 | 3,206.29 |
| Warren Fire Relief Association | 26 | 4,997.44 | 8,200.80 | 3,203.36 |
| Delavan Fire Relief Association | 16 | 1,851.71 | 5,046.65 | 3,194.94 |

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| Morristown Fire Relief Association | 24 | 4,376.04 | 7,569.97 | 3,193.93 |
| McGrath Fire Relief Association | 17 | 2,178.48 | 5,362.06 | 3,183.58 |
| Williams Fire Relief Association | 17 | 2,178.48 | 5,362.06 | 3,183.58 |
| Heron Lake Fire Relief Association | 18 | 2,501.65 | 5,677.48 | 3,175.83 |
| Morgan Fire Relief Association | 22 | 3,763.67 | 6,939.14 | 3,175.47 |
| Blackduck Fire Relief Association | 22 | 3,765.56 | 6,939.14 | 3,173.58 |
| Le Center Fire Relief Association | 26 | 5,034.05 | 8,200.80 | 3,166.75 |
| Elmore Fire Relief Association | 15 | 1,614.42 | 4,731.23 | 3,116.81 |
| Warroad Fire Relief Association | 29 | 6,033.84 | 9,147.04 | 3,113.20 |
| Vermilion Lake Fire Relief Association | 15 | 1,633.86 | 4,731.23 | 3,097.37 |
| Viking Fire Relief Association | 16 | 1,960.63 | 5,046.65 | 3,086.02 |
| Stacy-Lent Area Fire Relief Association | 26 | 5,121.43 | 8,200.80 | 3,079.37 |
| Norwood Young America Fire Relief Association | 28 | 5,756.75 | 8,831.63 | 3,074.88 |
| Barrett Fire Relief Association | 17 | 2,287.41 | 5,362.06 | 3,074.65 |
| Ceylon Fire Relief Association | 17 | 2,287.41 | 5,362.06 | 3,074.65 |
| Alden Fire Relief Association | 18 | 2,614.18 | 5,677.48 | 3,063.30 |
| Clarissa Fire Relief Association | 18 | 2,614.18 | 5,677.48 | 3,063.30 |
| Dover Fire Relief Association | 17 | 2,300.86 | 5,362.06 | 3,061.20 |
| Rothsay Fire Relief Association | 22 | 3,887.62 | 6,939.14 | 3,051.52 |
| Clifton Fire Relief Association | 18 | 2,654.22 | 5,677.48 | 3,023.26 |
| Preston Fire Relief Association | 22 | 3,917.57 | 6,939.14 | 3,021.57 |
| Rushford Fire Relief Association | 29 | 6,132.28 | 9,147.04 | 3,014.76 |
| Kandiyohi Fire Relief Association | 17 | 2,357.80 | 5,362.06 | 3,004.26 |
| Minneota Fire Relief Association | 24 | 4,566.15 | 7,569.97 | 3,003.82 |
| Fifty Lakes Fire Relief Association | 14 | 1,416.01 | 4,415.81 | 2,999.80 |
| La Salle Fire Relief Association | 14 | 1,416.01 | 4,415.81 | 2,999.80 |
| Odin Fire Relief Association | 14 | 1,416.01 | 4,415.81 | 2,999.80 |
| Bluffton Fire Relief Association | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| Manchester City Of | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| Solway Rural Fire Relief Association | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| Vining Fire Relief Association | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| Willow River Fire Relief Association | 15 | 1,742.78 | 4,731.23 | 2,988.45 |
| Frost Fire Relief Association | 16 | 2,069.56 | 5,046.65 | 2,977.09 |
| Hendrum Fire Relief Association | 16 | 2,069.56 | 5,046.65 | 2,977.09 |
| Clements Fire Relief Association | 17 | 2,396.33 | 5,362.06 | 2,965.73 |
| Flensburg Fire Relief Association | 17 | 2,396.33 | 5,362.06 | 2,965.73 |
| Springfield Fire Relief Association | 25 | 4,930.59 | 7,885.38 | 2,954.79 |
| Janesville Fire Relief Association | 24 | 4,617.11 | 7,569.97 | 2,952.86 |
| Winnebago Fire Relief Association | 22 | 3,992.95 | 6,939.14 | 2,946.19 |
| Palisade Fire Relief Association | 16 | 2,126.01 | 5,046.65 | 2,920.64 |
| Colvin Fire Relief Association | 13 | 1,198.16 | 4,100.40 | 2,902.24 |
| Lynd Fire Relief Association | 13 | 1,198.16 | 4,100.40 | 2,902.24 |
| Brimson Fire Relief Association | 14 | 1,524.94 | 4,415.81 | 2,890.87 |
| Minnesota City City Of | 14 | 1,524.94 | 4,415.81 | 2,890.87 |
| Glenwood Fire Relief Association | 29 | 6,264.53 | 9,147.04 | 2,882.51 |
| Echo Fire Relief Association | 15 | 1,851.71 | 4,731.23 | 2,879.52 |
| Remer Fire Relief Association | 21 | 3,749.96 | 6,623.72 | 2,873.76 |
| Deer Creek Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Gilbert Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Jeffers Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Morton Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Prinsburg Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |

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| Vesta Fire Relief Association | 16 | 2,178.48 | 5,046.65 | 2,868.17 |
| Newfolden Fire Relief Association | 14 | 1,550.80 | 4,415.81 | 2,865.01 |
| Bagley Fire Relief Association | 24 | 4,705.75 | 7,569.97 | 2,864.22 |
| Easton Fire Relief Association | 17 | 2,505.25 | 5,362.06 | 2,856.81 |
| Nerstrand Fire Relief Association | 15 | 1,876.52 | 4,731.23 | 2,854.71 |
| Greenwood Fire Relief Association | 19 | 3,160.77 | 5,992.89 | 2,832.12 |
| Clara City Fire Relief Association | 21 | 3,801.99 | 6,623.72 | 2,821.73 |
| Gibbon Fire Relief Association | 21 | 3,810.78 | 6,623.72 | 2,812.94 |
| Magnolia Fire Relief Association | 13 | 1,307.09 | 4,100.40 | 2,793.31 |
| Normanna Fire Relief Association | 13 | 1,307.09 | 4,100.40 | 2,793.31 |
| Frazee Fire Relief Association | 25 | 5,093.02 | 7,885.38 | 2,792.36 |
| Alpha Fire Relief Association | 14 | 1,633.86 | 4,415.81 | 2,781.95 |
| Ormsby Fire Relief Association | 14 | 1,633.86 | 4,415.81 | 2,781.95 |
| Wilmont Fire Relief Association | 19 | 3,217.44 | 5,992.89 | 2,775.45 |
| Buhl Fire Relief Association | 15 | 1,960.63 | 4,731.23 | 2,770.60 |
| Hitterdal Fire Relief Association | 15 | 1,960.63 | 4,731.23 | 2,770.60 |
| Warba Fire Relief Association | 15 | 1,966.08 | 4,731.23 | 2,765.15 |
| Hartland Fire Relief Association | 16 | 2,287.41 | 5,046.65 | 2,759.24 |
| Plummer Fire Relief Association | 17 | 2,614.18 | 5,362.06 | 2,747.88 |
| Mission Fire Relief Association | 20 | 3,603.76 | 6,308.31 | 2,704.55 |
| Linwood Fire Relief Association | 27 | 5,812.27 | 8,516.21 | 2,703.94 |
| Carver Fire Relief Association | 31 | 7,074.95 | 9,777.88 | 2,702.93 |
| Chisholm Fire Relief Association | 25 | 5,195.36 | 7,885.38 | 2,690.02 |
| Pequaywan Fire Relief Association | 13 | 1,416.01 | 4,100.40 | 2,684.39 |
| Mapleton Fire Relief Association | 23 | 4,589.54 | 7,254.55 | 2,665.01 |
| Brownsville Fire Relief Association | 15 | 2,069.56 | 4,731.23 | 2,661.67 |
| Marietta Fire Relief Association | 15 | 2,069.56 | 4,731.23 | 2,661.67 |
| Squaw Lake Fire Relief Association | 16 | 2,396.33 | 5,046.65 | 2,650.32 |
| Waverly Fire Relief Association | 20 | 3,680.31 | 6,308.31 | 2,628.00 |
| Adams Fire Relief Association | 19 | 3,388.09 | 5,992.89 | 2,604.80 |
| Toivola Fire Relief Association | 13 | 1,524.94 | 4,100.40 | 2,575.46 |
| Twin Lakes Fire Relief Association (VFD) | 13 | 1,524.94 | 4,100.40 | 2,575.46 |
| Pemberton Fire Relief Association | 14 | 1,851.71 | 4,415.81 | 2,564.10 |
| Waterville Fire Relief Association | 19 | 3,433.76 | 5,992.89 | 2,559.13 |
| Hawley Fire Relief Association | 26 | 5,647.77 | 8,200.80 | 2,553.03 |
| Nassau Fire Relief Association | 15 | 2,178.48 | 4,731.23 | 2,552.75 |
| Lismore Fire Relief Association | 16 | 2,505.25 | 5,046.65 | 2,541.40 |
| Silver Bay Fire Relief Association | 21 | 4,083.69 | 6,623.72 | 2,540.03 |
| Industrial Fire Relief Association | 13 | 1,568.51 | 4,100.40 | 2,531.89 |
| Fisher Fire Relief Association | 17 | 2,832.03 | 5,362.06 | 2,530.03 |
| Granite Falls Fire Relief Association | 25 | 5,382.21 | 7,885.38 | 2,503.17 |
| Saint Clair Fire Relief Association | 24 | 5,081.88 | 7,569.97 | 2,488.09 |
| Fairfax Fire Relief Association | 20 | 3,831.79 | 6,308.31 | 2,476.52 |
| Hardwick Fire Relief Association | 15 | 2,260.61 | 4,731.23 | 2,470.62 |
| Albany Fire Relief Association | 24 | 5,132.93 | 7,569.97 | 2,437.04 |
| Appleton Fire Relief Association | 20 | 3,876.80 | 6,308.31 | 2,431.51 |
| Howard Lake Fire Relief Association | 23 | 4,826.34 | 7,254.55 | 2,428.21 |
| Evansville Fire Relief Association | 18 | 3,267.72 | 5,677.48 | 2,409.76 |
| Saint Charles Fire Relief Association | 29 | 6,744.55 | 9,147.04 | 2,402.49 |
| New York Mills Fire Relief Association | 20 | 3,914.38 | 6,308.31 | 2,393.93 |
| Alaska Fire Relief Association | 12 | 1,416.01 | 3,784.98 | 2,368.97 |
| Kennedy Fire Relief Association | 14 | 2,054.12 | 4,415.81 | 2,361.69 |

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|---------------------------------------|----|----------|-----------|----------|
| Silica Fire Relief Association | 13 | 1,742.78 | 4,100.40 | 2,357.62 |
| Glyndon Fire Relief Association | 20 | 3,955.16 | 6,308.31 | 2,353.15 |
| Newport Fire Relief Association | 20 | 3,960.40 | 6,308.31 | 2,347.91 |
| Aurora Fire Relief Association | 14 | 2,076.99 | 4,415.81 | 2,338.82 |
| Mahtowa Fire Relief Association | 15 | 2,396.33 | 4,731.23 | 2,334.90 |
| Breckenridge Fire Relief Association | 27 | 6,196.48 | 8,516.21 | 2,319.73 |
| Dilworth Fire Relief Association | 30 | 7,146.97 | 9,462.46 | 2,315.49 |
| Grey Eagle Fire Relief Association | 17 | 3,058.12 | 5,362.06 | 2,303.94 |
| Lakefield Fire Relief Association | 23 | 4,978.30 | 7,254.55 | 2,276.25 |
| Jackson Fire Relief Association | 30 | 7,188.01 | 9,462.46 | 2,274.45 |
| Winger Fire Relief Association | 12 | 1,524.94 | 3,784.98 | 2,260.04 |
| Solway Fire Relief Association | 14 | 2,162.66 | 4,415.81 | 2,253.15 |
| Blue Earth Fire Relief Association | 26 | 5,950.81 | 8,200.80 | 2,249.99 |
| Maple Hill Fire Relief Association | 13 | 1,851.71 | 4,100.40 | 2,248.69 |
| Dalbo Fire Relief Association | 16 | 2,806.82 | 5,046.65 | 2,239.83 |
| Bertha Fire Relief Association | 14 | 2,178.48 | 4,415.81 | 2,237.33 |
| Blackhoof Fire Relief Association | 14 | 2,178.48 | 4,415.81 | 2,237.33 |
| Shelly Fire Relief Association | 15 | 2,505.25 | 4,731.23 | 2,225.98 |
| Saint Stephen Fire Relief Association | 22 | 4,715.81 | 6,939.14 | 2,223.33 |
| Backus Fire Relief Association | 20 | 4,091.35 | 6,308.31 | 2,216.96 |
| Montrose Fire Relief Association | 21 | 4,438.21 | 6,623.72 | 2,185.51 |
| Claremont Fire Relief Association | 15 | 2,553.10 | 4,731.23 | 2,178.13 |
| Sleepy Eye Fire Relief Association | 33 | 8,234.12 | 10,408.71 | 2,174.59 |
| Makinen Fire Relief Association | 10 | 980.32 | 3,154.15 | 2,173.83 |
| Wheaton Fire Relief Association | 24 | 5,402.58 | 7,569.97 | 2,167.39 |
| Avon Fire Relief Association | 28 | 6,664.93 | 8,831.63 | 2,166.70 |
| Luverne Fire Relief Association | 34 | 8,561.13 | 10,724.12 | 2,162.99 |
| Goodland Fire Relief Association | 13 | 1,960.63 | 4,100.40 | 2,139.77 |
| McDavitt Fire Relief Association | 13 | 1,960.63 | 4,100.40 | 2,139.77 |
| Ruthton Fire Relief Association | 13 | 1,960.63 | 4,100.40 | 2,139.77 |
| Keewatin Fire Relief Association | 14 | 2,287.41 | 4,415.81 | 2,128.40 |
| Barnesville Fire Relief Association | 26 | 6,080.72 | 8,200.80 | 2,120.08 |
| Lutsen Fire Relief Association | 15 | 2,629.45 | 4,731.23 | 2,101.78 |
| Saint James Fire Relief Association | 30 | 7,361.32 | 9,462.46 | 2,101.14 |
| Ellendale Fire Relief Association | 16 | 2,963.20 | 5,046.65 | 2,083.45 |
| Mountain Iron Fire Relief Association | 16 | 2,968.25 | 5,046.65 | 2,078.40 |
| Cosmos Fire Relief Association | 14 | 2,340.27 | 4,415.81 | 2,075.54 |
| Kasota Fire Relief Association | 21 | 4,555.60 | 6,623.72 | 2,068.12 |
| Eagles Nest Town Of | 11 | 1,416.01 | 3,469.57 | 2,053.56 |
| Lake Park Fire Relief Association | 22 | 4,887.72 | 6,939.14 | 2,051.42 |
| Montgomery Fire Relief Association | 24 | 5,522.53 | 7,569.97 | 2,047.44 |
| Grove City Fire Relief Association | 15 | 2,687.18 | 4,731.23 | 2,044.05 |
| Good Thunder Fire Relief Association | 17 | 3,338.01 | 5,362.06 | 2,024.05 |
| Breitung Fire Relief Association | 14 | 2,396.33 | 4,415.81 | 2,019.48 |
| Palo Fire Relief Association | 14 | 2,396.33 | 4,415.81 | 2,019.48 |
| Saint Hilaire Fire Relief Association | 13 | 2,081.25 | 4,100.40 | 2,019.15 |
| Motley Fire Relief Association | 16 | 3,040.28 | 5,046.65 | 2,006.37 |
| Hills Fire Relief Association | 16 | 3,041.33 | 5,046.65 | 2,005.32 |
| Grand Meadow Fire Relief Association | 21 | 4,637.91 | 6,623.72 | 1,985.81 |
| Hayfield Fire Relief Association | 24 | 5,601.60 | 7,569.97 | 1,968.37 |
| Maple Plain Fire Relief Association | 24 | 5,610.11 | 7,569.97 | 1,959.86 |
| Center City Fire Relief Association | 15 | 2,773.63 | 4,731.23 | 1,957.60 |

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| Bethel Fire Relief Association | 10 | 1,198.16 | 3,154.15 | 1,955.99 |
| Lake Lillian Fire Relief Association | 13 | 2,147.38 | 4,100.40 | 1,953.02 |
| Ostrander Fire Relief Association | 11 | 1,524.94 | 3,469.57 | 1,944.63 |
| Seaforth Fire Relief Association | 11 | 1,524.94 | 3,469.57 | 1,944.63 |
| Nodine Fire Relief Association | 12 | 1,851.71 | 3,784.98 | 1,933.27 |
| Chokio Fire Relief Association | 17 | 3,430.84 | 5,362.06 | 1,931.22 |
| Grand Marais Fire Relief Association | 18 | 3,750.08 | 5,677.48 | 1,927.40 |
| Ideal Fire Relief Association | 22 | 5,016.13 | 6,939.14 | 1,923.01 |
| Clearbrook Fire Relief Association | 18 | 3,770.57 | 5,677.48 | 1,906.91 |
| Orr Fire Relief Association | 11 | 1,582.27 | 3,469.57 | 1,887.30 |
| Nicollet Fire Relief Association | 25 | 6,006.72 | 7,885.38 | 1,878.66 |
| Trout Lake Fire Relief Association | 20 | 4,454.52 | 6,308.31 | 1,853.79 |
| Sebeka Fire Relief Association | 19 | 4,143.89 | 5,992.89 | 1,849.00 |
| Lake Kabetogama Fire Relief Association | 10 | 1,307.09 | 3,154.15 | 1,847.06 |
| Proctor Fire Relief Association | 21 | 4,781.54 | 6,623.72 | 1,842.18 |
| Hewitt Fire Relief Association | 11 | 1,633.86 | 3,469.57 | 1,835.71 |
| Olivia Fire Relief Association | 21 | 4,792.73 | 6,623.72 | 1,830.99 |
| Clinton Fire Relief Association [St Louis] | 12 | 1,960.63 | 3,784.98 | 1,824.35 |
| Mapleview Fire Relief Association | 12 | 1,960.63 | 3,784.98 | 1,824.35 |
| Eveleth Fire Relief Association | 16 | 3,230.92 | 5,046.65 | 1,815.73 |
| West Concord Fire Relief Association | 18 | 3,868.91 | 5,677.48 | 1,808.57 |
| Onamia Fire Relief Association | 19 | 4,186.81 | 5,992.89 | 1,806.08 |
| Stewart Fire Relief Association | 14 | 2,614.18 | 4,415.81 | 1,801.63 |
| Deerwood Fire Relief Association | 24 | 5,776.42 | 7,569.97 | 1,793.55 |
| Lewisville Fire Relief Association | 14 | 2,636.23 | 4,415.81 | 1,779.58 |
| Fulda Fire Relief Association | 22 | 5,168.31 | 6,939.14 | 1,770.83 |
| Grand Lake Fire Relief Association | 16 | 3,277.60 | 5,046.65 | 1,769.05 |
| Isle Fire Relief Association | 24 | 5,816.28 | 7,569.97 | 1,753.69 |
| Underwood Fire Relief Association | 20 | 4,567.72 | 6,308.31 | 1,740.59 |
| Kelsey Fire Relief Association | 11 | 1,742.78 | 3,469.57 | 1,726.79 |
| Kasson Fire Relief Association | 32 | 8,377.29 | 10,093.29 | 1,716.00 |
| Kinney Fire Relief Association | 12 | 2,069.56 | 3,784.98 | 1,715.42 |
| Baudette Fire Relief Association | 18 | 3,996.99 | 5,677.48 | 1,680.49 |
| Mountain Lake Fire Relief Association | 21 | 4,976.90 | 6,623.72 | 1,646.82 |
| Colvill Fire Relief Association | 10 | 1,524.94 | 3,154.15 | 1,629.21 |
| McKinley Fire Relief Association | 10 | 1,524.94 | 3,154.15 | 1,629.21 |
| Granada Fire Relief Association | 11 | 1,851.71 | 3,469.57 | 1,617.86 |
| Chain of Lakes Fire Relief Association | 19 | 4,388.81 | 5,992.89 | 1,604.08 |
| Montevideo Fire Relief Association | 31 | 8,231.26 | 9,777.88 | 1,546.62 |
| Schroeder Fire Relief Association | 9 | 1,307.09 | 2,838.74 | 1,531.65 |
| Northrop Fire Relief Association | 10 | 1,633.86 | 3,154.15 | 1,520.29 |
| Longville Fire Relief Association | 25 | 6,376.18 | 7,885.38 | 1,509.20 |
| Pine River Fire Relief Association | 21 | 5,134.20 | 6,623.72 | 1,489.52 |
| Sandstone Fire Relief Association | 20 | 4,818.86 | 6,308.31 | 1,489.45 |
| Finlayson Fire Relief Association | 15 | 3,267.72 | 4,731.23 | 1,463.51 |
| Morris Fire Relief Association | 31 | 8,332.62 | 9,777.88 | 1,445.26 |
| Benson Fire Relief Association | 28 | 7,415.28 | 8,831.63 | 1,416.35 |
| Elmer Fire Relief Association | 10 | 1,742.78 | 3,154.15 | 1,411.37 |
| Kettle River Fire Relief Association | 10 | 1,742.78 | 3,154.15 | 1,411.37 |
| Twin Lakes Fire Relief Association (City) | 11 | 2,069.56 | 3,469.57 | 1,400.01 |
| Fosston Fire Relief Association | 19 | 4,627.73 | 5,992.89 | 1,365.16 |
| Saint Paul Park Fire Relief Association | 23 | 5,889.42 | 7,254.55 | 1,365.13 |

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| Carlton Fire Relief Association | 19 | 4,652.70 | 5,992.89 | 1,340.19 |
| Federal Dam Fire Relief Association | 8 | 1,198.16 | 2,523.32 | 1,325.16 |
| Elbow Tulaby Lakes Fire Relief Association | 9 | 1,524.94 | 2,838.74 | 1,313.80 |
| Chatfield Fire Relief Association | 26 | 6,906.06 | 8,200.80 | 1,294.74 |
| Finland Fire Relief Association | 15 | 3,439.01 | 4,731.23 | 1,292.22 |
| Watson Fire Relief Association | 11 | 2,178.48 | 3,469.57 | 1,291.09 |
| Foreston Fire Relief Association | 12 | 2,505.25 | 3,784.98 | 1,279.73 |
| Crookston Fire Relief Association | 23 | 5,978.25 | 7,254.55 | 1,276.30 |
| Blooming Prairie Fire Relief Association | 26 | 6,930.40 | 8,200.80 | 1,270.40 |
| Oak Grove Fire Relief Association | 34 | 9,493.00 | 10,724.12 | 1,231.12 |
| Zumbro Falls Fire Relief Association | 15 | 3,500.25 | 4,731.23 | 1,230.98 |
| Nevis Fire Relief Association | 18 | 4,460.12 | 5,677.48 | 1,217.36 |
| Culver Fire Relief Association | 8 | 1,307.09 | 2,523.32 | 1,216.23 |
| Tower Fire Relief Association | 9 | 1,633.86 | 2,838.74 | 1,204.88 |
| Jordan Fire Relief Association | 35 | 9,867.35 | 11,039.54 | 1,172.19 |
| Loretto Fire Relief Association | 28 | 7,715.74 | 8,831.63 | 1,115.89 |
| Hinckley Fire Relief Association | 21 | 5,515.97 | 6,623.72 | 1,107.75 |
| Lake Crystal Fire Relief Association | 24 | 6,477.49 | 7,569.97 | 1,092.48 |
| North East Sherburne Fire Relief Association | 26 | 7,161.99 | 8,200.80 | 1,038.81 |
| Cohasset Fire Relief Association | 22 | 5,900.50 | 6,939.14 | 1,038.64 |
| Northland Fire Relief Association | 5 | 544.62 | 1,577.08 | 1,032.46 |
| Staples Fire Relief Association | 21 | 5,619.28 | 6,623.72 | 1,004.44 |
| Cokato Fire Relief Association | 24 | 6,603.41 | 7,569.97 | 966.56 |
| Harris Fire Relief Association | 7 | 1,289.49 | 2,207.91 | 918.42 |
| Moose Lake Fire Relief Association | 24 | 6,709.25 | 7,569.97 | 860.72 |
| Rice Fire Relief Association | 17 | 4,595.95 | 5,362.06 | 766.11 |
| Osakis Fire Relief Association | 20 | 5,592.19 | 6,308.31 | 716.12 |
| Roseau Fire Relief Association | 27 | 7,843.11 | 8,516.21 | 673.10 |
| Lake George Fire Relief Association | 8 | 1,851.71 | 2,523.32 | 671.61 |
| Rockford Fire Relief Association | 24 | 6,907.56 | 7,569.97 | 662.41 |
| Blomkest Fire Relief Association | 10 | 2,567.77 | 3,154.15 | 586.38 |
| Perham Fire Relief Association | 29 | 8,562.03 | 9,147.04 | 585.01 |
| Melrose Fire Relief Association | 22 | 6,391.04 | 6,939.14 | 548.10 |
| Lindstrom Fire Relief Association | 26 | 7,703.04 | 8,200.80 | 497.76 |
| Battle Lake Fire Relief Association | 20 | 5,829.95 | 6,308.31 | 478.36 |
| Paynesville Fire Relief Association | 25 | 7,409.14 | 7,885.38 | 476.24 |
| Redwood Falls Fire Relief Association | 29 | 8,673.72 | 9,147.04 | 473.32 |
| Centennial Fire Relief Association | 32 | 9,659.27 | 10,093.29 | 434.02 |
| Dent Fire Relief Association | 16 | 4,630.74 | 5,046.65 | 415.91 |
| Bigfork Fire Relief Association | 17 | 5,004.53 | 5,362.06 | 357.53 |
| Audubon Fire Relief Association | 17 | 5,007.28 | 5,362.06 | 354.78 |
| Crosslake Fire Relief Association | 25 | 7,549.85 | 7,885.38 | 335.53 |
| Cook Fire Relief Association | 15 | 4,455.49 | 4,731.23 | 275.74 |
| Garrison Fire Relief Association | 20 | 6,090.84 | 6,308.31 | 217.47 |
| Hokah Fire Relief Association | 11 | 3,267.72 | 3,469.57 | 201.85 |
| Long Prairie Fire Relief Association | 24 | 7,378.47 | 7,569.97 | 191.50 |
| Wadena Fire Relief Association | 19 | 5,824.11 | 5,992.89 | 168.78 |
| Windom Fire Relief Association | 29 | 9,028.52 | 9,147.04 | 118.52 |
| Rush City Fire Relief Association | 25 | 7,864.37 | 7,885.38 | 21.01 |
| Alvarado City Of | | 2,294.84 | 2,294.84 | - |
| Arco City Of | | 57.40 | 57.40 | - |
| Arrowhead Fire Relief Association | | - | - | - |

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| Bearville Town Of | | 1,050.20 | 1,050.20 | - |
| Beltrami City Of | | 834.62 | 834.62 | - |
| Big Falls City Of | | 496.59 | 496.59 | - |
| Bloomington Fire Department Relief Association | | 117,479.27 | 117,479.27 | - |
| Borup City Of | | 1,126.39 | 1,126.39 | - |
| Bruno City Of | | 1,633.86 | 1,633.86 | - |
| Clontarf City Of | | 1,113.06 | 1,113.06 | - |
| Conger City Of | | 1,466.63 | 1,466.63 | - |
| Correll City Of | | 30.86 | 30.86 | - |
| Felton City Of | | 2,242.55 | 2,242.55 | - |
| Freeborn City Of | | 1,348.63 | 1,348.63 | - |
| Goodridge Area Fire Department | | 2,403.83 | 2,403.83 | - |
| Nielsville City Of | | 585.52 | 585.52 | - |
| Oslo City Of | | 757.95 | 757.95 | - |
| Pleasant Hill Town Of | | 2,117.87 | 2,117.87 | - |
| Red Lake Reservation | | 3,886.05 | 3,886.05 | - |
| Shakopee Mdewakanton Fire Department | | 1,810.87 | 1,810.87 | - |
| Spring Lake Park Fire Relief Association | | 91,557.82 | 91,557.82 | - |
| Tintah City Of | | 1,561.78 | 1,561.78 | - |
| Wolverton City Of | | - | - | - |
| Deer River Fire Relief Association | 20 | 6,387.06 | 6,308.31 | (78.75) |
| Cold Spring Fire Relief Association | 27 | 8,644.84 | 8,516.21 | (128.63) |
| Plainview Fire Relief Association | 22 | 7,076.57 | 6,939.14 | (137.43) |
| Scandia Fire Relief Association | 21 | 6,777.99 | 6,623.72 | (154.27) |
| Hanover Fire Relief Association | 24 | 7,926.20 | 7,569.97 | (356.23) |
| Sauk Centre Fire Relief Association | 30 | 9,864.75 | 9,462.46 | (402.29) |
| Waite Park Fire Relief Association | 24 | 8,012.05 | 7,569.97 | (442.08) |
| Goodhue Fire Relief Association | 25 | 8,344.96 | 7,885.38 | (459.58) |
| McGregor Fire Relief Association | 21 | 7,085.18 | 6,623.72 | (461.46) |
| Cannon Falls Fire Relief Association | 30 | 10,089.32 | 9,462.46 | (626.86) |
| New London Fire Relief Association | 25 | 8,516.62 | 7,885.38 | (631.24) |
| Pierz Fire Relief Association | 29 | 9,942.05 | 9,147.04 | (795.01) |
| Lower Saint Croix Valley Fire Relief Association | 28 | 9,652.57 | 8,831.63 | (820.94) |
| Dayton Fire Relief Association | 23 | 8,150.89 | 7,254.55 | (896.34) |
| Saint Bonifacius Fire Relief Association | 25 | 8,785.74 | 7,885.38 | (900.36) |
| Stewartville Fire Relief Association | 33 | 11,392.69 | 10,408.71 | (983.98) |
| Chisago Fire Relief Association | 21 | 7,628.37 | 6,623.72 | (1,004.65) |
| Dassel Fire Relief Association | 19 | 7,023.66 | 5,992.89 | (1,030.77) |
| Saint Francis Fire Relief Association | 20 | 7,598.61 | 6,308.31 | (1,290.30) |
| La Crescent Fire Relief Association | 19 | 7,315.52 | 5,992.89 | (1,322.63) |
| Le Sueur Fire Relief Association | 21 | 7,951.07 | 6,623.72 | (1,327.35) |
| Walker Fire Relief Association | 22 | 8,316.52 | 6,939.14 | (1,377.38) |
| East Bethel Fire Relief Association | 36 | 12,771.95 | 11,354.95 | (1,417.00) |
| Wyoming Fire Relief Association | 24 | 9,022.55 | 7,569.97 | (1,452.58) |
| Byron Fire Relief Association | 25 | 9,356.41 | 7,885.38 | (1,471.03) |
| Braham Fire Relief Association | 14 | 5,892.10 | 4,415.81 | (1,476.29) |
| Saint Joseph Fire Relief Association | 28 | 10,682.25 | 8,831.63 | (1,850.62) |
| Hamel Fire Relief Association | 21 | 8,700.61 | 6,623.72 | (2,076.89) |
| Mora Fire Relief Association | 29 | 11,273.57 | 9,147.04 | (2,126.53) |
| Cass Lake Fire Relief Association | 22 | 9,114.50 | 6,939.14 | (2,175.36) |
| Watertown Fire Relief Association | 21 | 8,819.89 | 6,623.72 | (2,196.17) |
| Saint Peter Fire Relief Association | 36 | 13,607.51 | 11,354.95 | (2,252.56) |

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| Lonsdale Fire Relief Association | 24 | 9,890.94 | 7,569.97 | (2,320.97) |
| Two Harbors Fire Relief Association | 23 | 9,602.72 | 7,254.55 | (2,348.17) |
| North Saint Paul Fire Relief Association | 31 | 12,172.58 | 9,777.88 | (2,394.70) |
| Aitkin Fire Relief Association | 28 | 11,244.05 | 8,831.63 | (2,412.42) |
| Little Canada Fire Relief Association | 29 | 11,596.78 | 9,147.04 | (2,449.74) |
| Morse-Fall Lake Fire Relief Association | 18 | 8,188.21 | 5,677.48 | (2,510.73) |
| Princeton Fire Relief Association | 37 | 14,203.56 | 11,670.37 | (2,533.19) |
| Pequot Lakes Fire Relief Association | 23 | 9,820.57 | 7,254.55 | (2,566.02) |
| International Falls Fire Relief Association | 27 | 11,138.28 | 8,516.21 | (2,622.07) |
| Maple Lake Fire Relief Association | 24 | 10,201.65 | 7,569.97 | (2,631.68) |
| Worthington Fire Relief Association | 34 | 13,356.79 | 10,724.12 | (2,632.67) |
| Victoria Fire Relief Association | 34 | 13,417.51 | 10,724.12 | (2,693.39) |
| Annandale Fire Relief Association | 22 | 9,696.03 | 6,939.14 | (2,756.89) |
| Milaca Fire Relief Association | 20 | 9,140.66 | 6,308.31 | (2,832.35) |
| Belle Plaine Fire Relief Association | 28 | 11,818.09 | 8,831.63 | (2,986.46) |
| Pine City Fire Relief Association | 27 | 11,618.09 | 8,516.21 | (3,101.88) |
| Litchfield Fire Relief Association | 29 | 12,345.48 | 9,147.04 | (3,198.44) |
| Lake City Fire Relief Association | 23 | 10,513.00 | 7,254.55 | (3,258.45) |
| Elko New Market Fire Relief Association | 26 | 11,504.43 | 8,200.80 | (3,303.63) |
| Pillager Fire Relief Association | 21 | 9,951.16 | 6,623.72 | (3,327.44) |
| Delano Fire Relief Association | 22 | 10,472.35 | 6,939.14 | (3,533.21) |
| North Mankato Fire Relief Association | 34 | 14,359.27 | 10,724.12 | (3,635.15) |
| Pine Island Fire Relief Association | 21 | 10,331.34 | 6,623.72 | (3,707.62) |
| Foley Fire Relief Association | 21 | 10,350.31 | 6,623.72 | (3,726.59) |
| Saint Anthony Fire Relief Association | 21 | 10,380.64 | 6,623.72 | (3,756.92) |
| East Grand Forks Fire Relief Association | 29 | 12,991.34 | 9,147.04 | (3,844.30) |
| Vadnais Heights Fire Relief Association | 38 | 16,015.40 | 11,985.78 | (4,029.62) |
| Nisswa Fire Relief Association | 22 | 10,985.27 | 6,939.14 | (4,046.13) |
| Hermantown Fire Relief Association | 23 | 11,399.03 | 7,254.55 | (4,144.48) |
| Waseca Fire Relief Association | 30 | 13,703.67 | 9,462.46 | (4,241.21) |
| Pelican Rapids Fire Relief Association | 23 | 11,838.52 | 7,254.55 | (4,583.97) |
| Zimmerman Fire Relief Association | 32 | 14,815.33 | 10,093.29 | (4,722.04) |
| New Ulm Fire Relief Association | 40 | 18,112.54 | 12,616.61 | (5,495.93) |
| Falcon Heights Fire Relief Association | 17 | 10,895.75 | 5,362.06 | (5,533.69) |
| Marshall Fire Relief Association | 42 | 18,861.39 | 13,247.44 | (5,613.95) |
| Becker Fire Relief Association | 32 | 15,920.85 | 10,093.29 | (5,827.56) |
| Robbinsdale Fire Relief Association | 30 | 15,345.56 | 9,462.46 | (5,883.10) |
| Fergus Falls Fire Relief Association | 39 | 18,256.32 | 12,301.20 | (5,955.12) |
| Thief River Falls Fire Relief Association | 24 | 13,763.01 | 7,569.97 | (6,193.04) |
| Cloquet Area Fire District Fire Relief Association | 30 | 15,794.78 | 9,462.46 | (6,332.32) |
| Wayzata Fire Relief Association | 23 | 13,636.44 | 7,254.55 | (6,381.89) |
| North Branch Fire Relief Association | 24 | 14,171.50 | 7,569.97 | (6,601.53) |
| Ham Lake Fire Relief Association | 37 | 18,512.85 | 11,670.37 | (6,842.48) |
| Isanti Fire Relief Association | 29 | 16,391.47 | 9,147.04 | (7,244.43) |
| Fairmont Fire Relief Association | 30 | 16,788.91 | 9,462.46 | (7,326.45) |
| New Prague Fire Relief Association | 29 | 16,502.13 | 9,147.04 | (7,355.09) |
| Cambridge Fire Relief Association | 25 | 15,267.66 | 7,885.38 | (7,382.28) |
| Park Rapids Fire Relief Association | 26 | 15,950.18 | 8,200.80 | (7,749.38) |
| Little Falls Fire Relief Association | 32 | 18,158.43 | 10,093.29 | (8,065.14) |
| Albertville Fire Relief Association | 24 | 15,709.00 | 7,569.97 | (8,139.03) |
| Lake Elmo Fire Relief Association | 18 | 13,852.54 | 5,677.48 | (8,175.06) |
| Hugo Fire Relief Association | 27 | 17,246.03 | 8,516.21 | (8,729.82) |

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| Rogers Fire Relief Association | 43 | 22,316.31 | 13,562.86 | (8,753.45) |
| Mound Fire Relief Association | 38 | 21,262.50 | 11,985.78 | (9,276.72) |
| Willmar Fire Relief Association | 36 | 20,687.55 | 11,354.95 | (9,332.60) |
| Mendota Heights Fire Relief Association | 34 | 20,208.62 | 10,724.12 | (9,484.50) |
| Waconia Fire Relief Association | 24 | 17,661.96 | 7,569.97 | (10,091.99) |
| Big Lake Fire Relief Association | 31 | 19,990.76 | 9,777.88 | (10,212.88) |
| Hopkins Fire Relief Association | 36 | 21,669.99 | 11,354.95 | (10,315.04) |
| Sartell Fire Relief Association | 28 | 19,190.55 | 8,831.63 | (10,358.92) |
| Mahtomedi Fire Relief Association | 14 | 15,151.92 | 4,415.81 | (10,736.11) |
| Saint Michael Fire Relief Association | 28 | 19,596.71 | 8,831.63 | (10,765.08) |
| Hibbing Fire Relief Association | 12 | 15,011.29 | 3,784.98 | (11,226.31) |
| Hutchinson Fire Relief Association | 31 | 21,161.85 | 9,777.88 | (11,383.97) |
| Sauk Rapids Fire Relief Association | 30 | 21,058.97 | 9,462.46 | (11,596.51) |
| Bayport Fire Relief Association | 26 | 20,130.13 | 8,200.80 | (11,929.33) |
| Long Lake Fire Relief Association | 39 | 24,425.26 | 12,301.20 | (12,124.06) |
| New Brighton Fire Relief Association | 41 | 25,632.36 | 12,932.03 | (12,700.33) |
| Albert Lea Township Fire Relief Association | 14 | 17,698.31 | 4,415.81 | (13,282.50) |
| Buffalo Fire Relief Association | 32 | 23,699.02 | 10,093.29 | (13,605.73) |
| Farmington Fire Relief Association | 47 | 29,074.58 | 14,824.52 | (14,250.06) |
| Detroit Lakes Fire Relief Association | 23 | 21,536.76 | 7,254.55 | (14,282.21) |
| Columbia Heights Fire Relief Association | 19 | 20,705.75 | 5,992.89 | (14,712.86) |
| Monticello Fire Relief Association | 25 | 23,260.76 | 7,885.38 | (15,375.38) |
| Rosemount Fire Relief Association | 43 | 28,962.40 | 13,562.86 | (15,399.54) |
| Grand Rapids Fire Relief Association | 29 | 24,878.70 | 9,147.04 | (15,731.66) |
| Andover Fire Relief Association | 59 | 35,206.31 | 18,609.50 | (16,596.81) |
| Red Wing Fire Relief Association | 16 | 22,261.78 | 5,046.65 | (17,215.13) |
| Chaska Fire Relief Association | 44 | 31,367.72 | 13,878.27 | (17,489.45) |
| Excelsior Fire Relief Association | 39 | 29,807.75 | 12,301.20 | (17,506.55) |
| Alexandria Fire Relief Association | 32 | 27,614.39 | 10,093.29 | (17,521.10) |
| Ramsey Fire Relief Association | 48 | 33,096.17 | 15,139.94 | (17,956.23) |
| Golden Valley Fire Relief Association | 47 | 33,157.27 | 14,824.52 | (18,332.75) |
| Austin Fire Relief Association | 19 | 25,735.94 | 5,992.89 | (19,743.05) |
| Forest Lake Fire Relief Association | 27 | 28,278.18 | 8,516.21 | (19,761.97) |
| Fridley Fire Relief Association | 33 | 31,564.75 | 10,408.71 | (21,156.04) |
| Northfield Fire Relief Association | 31 | 31,118.81 | 9,777.88 | (21,340.93) |
| Savage Fire Relief Association | 39 | 34,086.68 | 12,301.20 | (21,785.48) |
| Owatonna Fire Relief Association | 31 | 32,500.28 | 9,777.88 | (22,722.40) |
| Brooklyn Center Fire Relief Association | 27 | 31,839.27 | 8,516.21 | (23,323.06) |
| Bemidji Fire Relief Association | 48 | 38,516.69 | 15,139.94 | (23,376.75) |
| Elk River Fire Relief Association | 43 | 37,339.50 | 13,562.86 | (23,776.64) |
| Chanhausen Fire Relief Association | 40 | 36,435.14 | 12,616.61 | (23,818.53) |
| Oakdale Fire Relief Association | 25 | 31,947.62 | 7,885.38 | (24,062.24) |
| Stillwater Fire Relief Association | 31 | 34,028.75 | 9,777.88 | (24,250.87) |
| Hastings Fire Relief Association | 39 | 36,653.54 | 12,301.20 | (24,352.34) |
| Inver Grove Heights Fire Relief Association | 44 | 40,260.82 | 13,878.27 | (26,382.55) |
| Brainerd Fire Relief Association | 35 | 37,525.46 | 11,039.54 | (26,485.92) |
| Cottage Grove Fire Relief Association | 40 | 39,896.49 | 12,616.61 | (27,279.88) |
| West Metro Fire Relief Association | 56 | 47,586.02 | 17,663.26 | (29,922.76) |
| Lake Johanna Fire Relief Association | 81 | 56,779.84 | 25,548.64 | (31,231.20) |
| Prior Lake Fire Relief Association | 41 | 44,713.31 | 12,932.03 | (31,781.28) |
| Anoka-Champlin Fire Relief Association | 42 | 45,826.25 | 13,247.44 | (32,578.81) |
| White Bear Lake Fire Relief Association | 46 | 47,688.26 | 14,509.11 | (33,179.15) |

| | | | | |
|--------------------------------------|----|------------|-----------|-------------|
| Shakopee Fire Relief Association | 43 | 51,915.57 | 13,562.86 | (38,352.71) |
| Apple Valley Fire Relief Association | 63 | 59,345.47 | 19,871.17 | (39,474.30) |
| Roseville Fire Relief Association | 10 | 45,196.63 | 3,154.15 | (42,042.48) |
| Lakeville Fire Relief Association | 88 | 73,698.14 | 27,756.55 | (45,941.59) |
| Coon Rapids Fire Relief Association | 53 | 67,398.52 | 16,717.01 | (50,681.51) |
| Minnetonka Fire Relief Association | 75 | 77,359.58 | 23,656.15 | (53,703.43) |
| Maple Grove Fire Relief Association | 94 | 85,157.41 | 29,649.04 | (55,508.37) |
| Eden Prairie Fire Relief Association | 94 | 89,211.78 | 29,649.04 | (59,562.74) |
| Woodbury Fire Relief Association | 63 | 84,498.00 | 19,871.17 | (64,626.83) |
| Edina Fire Relief Association | 45 | 87,518.14 | 14,193.69 | (73,324.45) |
| Eagan Fire Relief Association | 34 | 84,167.14 | 10,724.12 | (73,443.02) |
| Plymouth Fire Relief Association | 61 | 104,341.12 | 19,240.33 | (85,100.79) |

ESTIMATE ONLY

**Attachment 17 – Excerpt from “2018 Fire in Minnesota” Published by
the State Fire Marshal**

2018 FIRE IN MINNESOTA



STATE FIRE MARSHAL

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|----------------|------------|-------|-----------|-------------|
| Ada-Borup | Norman | 2 | 5 | \$225,000 |
| Adams | Mower | 7 | 28 | \$430,300 |
| Adrian | Nobles | 7 | 51 | \$10,000 |
| Aitkin | Aitkin | 28 | 57 | \$837,500 |
| Alaska | Beltrami | 6 | 8 | \$7,000 |
| Albany | Stearns | 15 | 206 | \$240,775 |
| Albert Lea | Freeborn | 56 | 2,199 | \$386,693 |
| Albertville | Wright | 30 | 335 | \$1,154,520 |
| Alborn | St. Louis | 10 | 58 | \$17,000 |
| Alden | Freeborn | 6 | 52 | \$36,000 |
| Alexandria | Douglas | 60 | 147 | \$1,493,790 |
| Almelund | Chisago | 12 | 30 | \$35,501 |
| Alpha | Jackson | 1 | 24 | \$0 |
| Altura | Winona | 5 | 12 | \$75,000 |
| Alvarado | Marshall | 6 | 28 | \$305,001 |
| Amboy | Blue Earth | 0 | 1 | \$0 |
| Andover | Anoka | 49 | 1,074 | \$695,155 |
| Annandale | Wright | 10 | 216 | \$64,000 |
| Anoka-Champlin | Anoka | 93 | 617 | \$1,505,800 |
| Apple Valley | Dakota | 97 | 1,972 | \$3,228,247 |
| Appleton | Swift | 9 | 16 | \$0 |
| Arco | Lincoln | 0 | 1 | \$0 |
| Argyle | Marshall | 3 | 33 | \$0 |
| Arlington | Sibley | 3 | 58 | \$0 |
| Arrowhead | St. Louis | 1 | 0 | \$0 |
| Ashby | Grant | 14 | 7 | \$402,000 |
| Askov | Pine | 6 | 57 | \$141,000 |
| Atwater | Kandiyohi | 8 | 19 | \$500 |
| Audubon | Becker | 22 | 17 | \$127,300 |
| Aurora | St. Louis | 5 | 44 | \$1,500 |
| Austin | Mower | 42 | 863 | \$266,050 |
| Avon | Stearns | 18 | 152 | \$143,200 |
| Babbitt | St. Louis | 12 | 42 | \$215,750 |
| Backus | Cass | 8 | 16 | \$525,000 |
| Badger | Roseau | 12 | 6 | \$5 |
| Bagley | Clearwater | 22 | 42 | \$0 |
| Balaton | Lyon | 2 | 3 | \$95,000 |
| Balsam Vol. | Itasca | 10 | 92 | \$22,350 |

| FIRE DEPARTMENTS REPORTING IN 2018 | | | | |
|---|-------------------|--------------|------------------|--------------------|
| Department | County | Fires | Non-Fires | Dollar Loss |
| Barnesville | Clay | 18 | 32 | \$353,100 |
| Barnum | Carlton | 22 | 125 | \$10,000 |
| Barrett | Grant | 3 | 8 | \$3,500 |
| Battle Lake | Ottertail | 8 | 13 | \$0 |
| Baudette | Lake Of The Woods | 1 | 1 | \$0 |
| Bayport | Washington | 38 | 1,185 | \$1,579,750 |
| Bear Creek | Clearwater | 0 | 0 | \$0 |
| Beardsley | Big Stone | 1 | 1 | \$0 |
| Bearville Township | Itasca | 2 | 6 | \$0 |
| Beaver Creek | Rock | 4 | 26 | \$523,000 |
| Becker | Sherburne | 24 | 465 | \$326,600 |
| Belgrade | Stearns | 11 | 83 | \$549,000 |
| Belle Plaine | Scott | 7 | 93 | \$162,000 |
| Bellingham | Lac Qui Parle | 1 | 18 | \$0 |
| Beltrami | Polk | 3 | 7 | \$0 |
| Belview | Redwood | 4 | 2 | \$0 |
| Bemidji | Beltrami | 124 | 854 | \$949,425 |
| Benson | Swift | 20 | 33 | \$1,265,610 |
| Bertha | Todd | 22 | 22 | \$222,100 |
| Bethel | Anoka | 14 | 32 | \$0 |
| Big Falls | Koochiching | 1 | 4 | \$300 |
| Big Lake | Sherburne | 38 | 130 | \$2,011,000 |
| Bigelow | Nobles | 12 | 14 | \$30,000 |
| Bigfork | Itasca | 21 | 37 | \$282,500 |
| Birchdale | Sherburne | 0 | 1 | \$0 |
| Bird Island | Renville | 9 | 4 | \$469,000 |
| Biwabik | St. Louis | 11 | 21 | \$57,100 |
| Biwabik Township | St. Louis | 7 | 9 | \$1,000 |
| Blackduck | Beltrami | 18 | 18 | \$1,019,001 |
| Blackhoof | Carlton | 14 | 43 | \$48,000 |
| Blomkest | Kandiyohi | 9 | 33 | \$4,000 |
| Blooming Prairie | Steele | 17 | 44 | \$638,542 |
| Bloomington | Hennepin | 208 | 1,436 | \$1,106,098 |
| Blue Earth | Faribault | 19 | 80 | \$79,500 |
| Bluffton | Ottertail | 5 | 4 | \$0 |
| Bois Forte | St. Louis | 1 | 2 | \$0 |
| Bowlus | Morrison | 8 | 7 | \$38,500 |
| Boyd | Lac Qui Parle | 0 | 26 | \$0 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|-------------------|-----------------|-------|-----------|-------------|
| Braham | Isanti | 2 | 0 | \$5,000 |
| Brainerd | Crow Wing | 64 | 438 | \$2,259,600 |
| Brandon | Douglas | 12 | 92 | \$139,250 |
| Breckenridge | Wilkin | 11 | 23 | \$200,000 |
| Breitung Township | St. Louis | 11 | 37 | \$11,000 |
| Brewster | Nobles | 3 | 47 | \$27,600 |
| Bricelyn | Faribault | 5 | 11 | \$1,062,500 |
| Brimson | St. Louis | 2 | 13 | \$5,000 |
| Brook Park | Pine | 11 | 12 | \$71,000 |
| Brooklyn Center | Hennepin | 94 | 1,323 | \$1,389,900 |
| Brooklyn Park | Hennepin | 213 | 9,155 | \$1,061,486 |
| Brooten | Stearns | 7 | 27 | \$355,900 |
| Browerville | Todd | 17 | 68 | \$71,150 |
| Browns Valley | Traverse | 5 | 4 | \$1,200 |
| Brownsdale | Mower | 5 | 72 | \$230,000 |
| Brownsville | Houston | 2 | 36 | \$9,000 |
| Brownton | McLeod | 6 | 84 | \$27,000 |
| Bruno | Pine | 3 | 8 | \$0 |
| Buffalo | Wright | 32 | 193 | \$251,075 |
| Buffalo Lake | Renville | 6 | 10 | \$20,250 |
| Buhl | St. Louis | 7 | 13 | \$0 |
| Burnsville | Dakota | 103 | 6,996 | \$745,064 |
| Butterfield | Watsonwan | 1 | 23 | \$0 |
| Buyck | St. Louis | 0 | 2 | \$0 |
| Byron | Olmsted | 11 | 71 | \$153,000 |
| Caledonia | Houston | 9 | 20 | \$75,100 |
| Callaway | Becker | 9 | 9 | \$51,500 |
| Cambridge | Isanti | 42 | 343 | \$313,300 |
| Camp Ripley | Morrison | 37 | 77 | \$1,000 |
| Campbell | Wilkin | 3 | 5 | \$2 |
| Canby | Yellow Medicine | 13 | 25 | \$242,250 |
| Cannon Falls | Goodhue | 21 | 252 | \$812,500 |
| Canosia Township | St. Louis | 26 | 156 | \$8,600 |
| Canton | Fillmore | 7 | 5 | \$0 |
| Carlos | Douglas | 9 | 4 | \$0 |
| Carlton | Carlton | 27 | 172 | \$44,600 |
| Carsonville | Becker | 25 | 220 | \$258,400 |
| Carver | Carver | 14 | 163 | \$7,000 |

| FIRE DEPARTMENTS REPORTING IN 2018 | | | | |
|---|-----------------|--------------|------------------|--------------------|
| Department | County | Fires | Non-Fires | Dollar Loss |
| Cass Lake | Cass | 30 | 34 | \$0 |
| Centennial | Anoka | 26 | 329 | \$752,688 |
| Center City | Chisago | 14 | 164 | \$90,100 |
| Central Lakes | St. Louis | 3 | 0 | \$0 |
| Ceylon | Martin | 2 | 2 | \$5,000 |
| Chain Of Lakes | Stearns | 8 | 19 | \$50,000 |
| Chandler | Murray | 7 | 15 | \$0 |
| Chanhasen | Carver | 34 | 882 | \$47,004 |
| Chaska | Carver | 40 | 811 | \$236,710 |
| Chatfield | Fillmore | 10 | 34 | \$45,251 |
| Cherry Township | St. Louis | 11 | 47 | \$22,500 |
| Chisago City | Chisago | 20 | 66 | \$0 |
| Chisholm | St. Louis | 35 | 112 | \$916,200 |
| Chokio | Stevens | 3 | 7 | \$0 |
| Clara City | Chippewa | 11 | 6 | \$7,400 |
| Claremont | Dodge | 4 | 16 | \$1,135,000 |
| Clarissa | Todd | 6 | 99 | \$35,000 |
| Clarkfield | Yellow Medicine | 4 | 1 | \$10,000 |
| Clarks Grove | Freeborn | 8 | 93 | \$324,700 |
| Clear Lake | Sherburne | 24 | 223 | \$713,002 |
| Clearbrook | Clearwater | 18 | 97 | \$46,000 |
| Clearwater | Wright | 13 | 238 | \$41,500 |
| Clements | Redwood | 1 | 0 | \$4,000 |
| Cleveland | Lesueur | 10 | 65 | \$102,000 |
| Clifton Township | St. Louis | 9 | 12 | \$357,500 |
| Climax | Polk | 0 | 9 | \$0 |
| Clinton | Big Stone | 6 | 9 | \$439,700 |
| Clinton Township | St. Louis | 11 | 11 | \$924,300 |
| Clontarf | Swift | 3 | 1 | \$0 |
| Cloquet Area | Carlton | 33 | 2,808 | \$878,825 |
| Cohasset | Itasca | 23 | 205 | \$165,100 |
| Cokato | Wright | 13 | 93 | \$102,600 |
| Cold Spring | Stearns | 6 | 100 | \$310,000 |
| Cologne | Carver | 21 | 77 | \$750 |
| Columbia Heights | Anoka | 62 | 2,977 | \$618,385 |
| Colvill Area | Cook | 3 | 33 | \$0 |
| Colvin Township | St. Louis | 0 | 1 | \$0 |
| Comfrey | Brown | 2 | 6 | \$105,000 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|-----------------------|---------------|-------|-----------|-------------|
| Conger | Freeborn | 7 | 14 | \$30,000 |
| Cook | St. Louis | 19 | 39 | \$4,138,375 |
| Coon Rapids | Anoka | 117 | 6,295 | \$1,653,105 |
| Correll | Big Stone | 0 | 0 | \$0 |
| Cosmos | Meeker | 13 | 9 | \$296,100 |
| Cottage Grove | Washington | 39 | 3,133 | \$463,600 |
| Cotton Volunteer | St. Louis | 10 | 53 | \$0 |
| Cottonwood | Lyon | 12 | 15 | \$301,200 |
| Courtland | Nicollet | 10 | 49 | \$30,100 |
| Crane Lake | St. Louis | 0 | 9 | \$0 |
| Cromwell | Carlton | 8 | 12 | \$192,000 |
| Crooked Lake Township | Cass | 6 | 29 | \$15,000 |
| Crookston | Polk | 28 | 273 | \$640,075 |
| Crosby | Crow Wing | 19 | 32 | \$882,700 |
| Crosslake | Crow Wing | 16 | 335 | \$1,460,700 |
| Culver | St. Louis | 0 | 0 | \$0 |
| Currie | Murray | 1 | 4 | \$0 |
| Cuyuna | Crow Wing | 2 | 54 | \$0 |
| Cyrus | Pope | 6 | 8 | \$6,000 |
| Dakota | Winona | 5 | 101 | \$0 |
| Dalbo | Isanti | 19 | 86 | \$634,350 |
| Dalton | Ottertail | 6 | 51 | \$0 |
| Danube | Renville | 7 | 3 | \$0 |
| Danvers | Swift | 8 | 4 | \$21,800 |
| Darfur | Watonwan | 1 | 5 | \$0 |
| Dassel | Meeker | 23 | 279 | \$303,000 |
| Dawson | Lac Qui Parle | 7 | 4 | \$8 |
| Dayton | Hennepin | 15 | 237 | \$57,450 |
| Deer Creek | Ottertail | 4 | 48 | \$15,000 |
| Deer River | Itasca | 34 | 35 | \$198,600 |
| Deerwood | Crow Wing | 17 | 17 | \$451,300 |
| Degraff | Swift | 9 | 0 | \$500 |
| Delano | Wright | 31 | 548 | \$1,706,250 |
| Delavan | Faribault | 3 | 11 | \$565,000 |
| Dent | Ottertail | 23 | 19 | \$64,000 |
| Detroit Lakes | Becker | 52 | 186 | \$406,500 |
| Dexter | Mower | 7 | 2 | \$2 |
| Dilworth | Clay | 24 | 63 | \$232,100 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|----------------------|-----------------|-------|-----------|-------------|
| Dodge Center | Dodge | 11 | 168 | \$272,000 |
| Donnelly | Stevens | 1 | 2 | \$0 |
| Dover | Olmsted | 14 | 38 | \$47,500 |
| Dovray | Murray | 3 | 2 | \$0 |
| Duluth | St. Louis | 227 | 12,984 | \$1,796,548 |
| Dumont | Traverse | 1 | 0 | \$80,000 |
| Dunnell-Lake Fremont | Martin | 2 | 16 | \$52,000 |
| Duxbury | Pine | 4 | 44 | \$85,600 |
| Eagan | Dakota | 88 | 2,782 | \$585,215 |
| Eagle Bend | Todd | 0 | 8 | \$0 |
| Eagle Lake | Blue Earth | 7 | 120 | \$25,000 |
| Eagles Nest | St. Louis | 0 | 29 | \$0 |
| East Bethel | Anoka | 48 | 583 | \$771,850 |
| East Grand Forks | Polk | 20 | 984 | \$277,050 |
| East Hubbard County | Hubbard | 7 | 9 | \$500 |
| Easton | Faribault | 12 | 17 | \$61,500 |
| Echo | Yellow Medicine | 2 | 4 | \$10,000 |
| Eden Prairie | Hennepin | 65 | 1,791 | \$679,995 |
| Eden Valley | Meeker | 12 | 13 | \$404,500 |
| Edgerton | Pipestone | 6 | 16 | \$105,500 |
| Edina | Hennepin | 88 | 5,782 | \$1,221,575 |
| Eitzen | Houston | 8 | 23 | \$0 |
| Elbow Lake | Grant | 3 | 63 | \$0 |
| Elbow-Tulaby Lakes | Becker | 4 | 5 | \$0 |
| Elgin | Wabasha | 0 | 1 | \$0 |
| Elizabeth | Ottertail | 12 | 40 | \$0 |
| Elk River | Sherburne | 62 | 417 | \$802,600 |
| Ellendale | Steele | 17 | 44 | \$131,400 |
| Ellsburg | St. Louis | 9 | 19 | \$100,000 |
| Ellsworth | Nobles | 1 | 27 | \$60,000 |
| Elmer | St. Louis | 0 | 1 | \$0 |
| Elmore | Faribault | 3 | 52 | \$0 |
| Elrosa | Stearns | 4 | 18 | \$0 |
| Ely | St. Louis | 18 | 231 | \$244,500 |
| Elysian | Lesueur | 6 | 77 | \$80,000 |
| Embarrass | St. Louis | 9 | 40 | \$30,000 |
| Emily | Crow Wing | 5 | 18 | \$0 |
| Emmons | Freeborn | 1 | 29 | \$0 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|---------------------|------------|-------|-----------|-------------|
| Erskine | Polk | 14 | 117 | \$23,000 |
| Evansville | Douglas | 2 | 26 | \$0 |
| Eveleth | St. Louis | 18 | 105 | \$2,000 |
| Evergreen | St. Louis | 6 | 1 | \$0 |
| Excelsior | Hennepin | 34 | 801 | \$1,421,619 |
| Eyota | Olmsted | 1 | 14 | \$0 |
| Fairfax | Renville | 11 | 4 | \$47,700 |
| Fairmont | Martin | 18 | 113 | \$212,500 |
| Falcon Heights | Ramsey | 27 | 123 | \$3,400 |
| Faribault | Rice | 105 | 2,444 | \$1,157,800 |
| Farmington | Dakota | 28 | 723 | \$1,049,050 |
| Fayal | St. Louis | 34 | 130 | \$65,000 |
| Federal Dam | Cass | 8 | 58 | \$0 |
| Felton | Clay | 8 | 6 | \$12,000 |
| Fergus Falls | Ottertail | 47 | 183 | \$267,810 |
| Fertile | Polk | 14 | 21 | \$0 |
| Fifty Lakes | Crow Wing | 2 | 39 | \$16,000 |
| Finland | Lake | 10 | 9 | \$31,000 |
| Finlayson | Pine | 12 | 69 | \$20,000 |
| Fisher | Polk | 0 | 1 | \$0 |
| Flensburg | Morrison | 3 | 0 | \$650,000 |
| Floodwood | St. Louis | 12 | 24 | \$128,000 |
| Foley | Benton | 29 | 182 | \$754,000 |
| Forada Township | Douglas | 14 | 51 | \$2,000 |
| Forest Lake | Washington | 55 | 427 | \$817,140 |
| Foreston | Mille Lacs | 11 | 35 | \$338,000 |
| Fosston | Polk | 17 | 37 | \$61,100 |
| Fountain | Fillmore | 6 | 3 | \$0 |
| Foxhome | Wilkin | 1 | 2 | \$0 |
| Franklin | Renville | 1 | 0 | \$3,000 |
| Frazee | Becker | 10 | 14 | \$587,500 |
| Fredenberg Township | St. Louis | 8 | 81 | \$10,000 |
| Freeborn | Freeborn | 3 | 1 | \$0 |
| Freeport | Stearns | 10 | 62 | \$240,075 |
| French Township | St. Louis | 9 | 21 | \$56,000 |
| Fridley | Anoka | 126 | 2,385 | \$1,129,299 |
| Frost | Faribault | 5 | 4 | \$506,000 |
| Fulda | Murray | 7 | 10 | \$51,200 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|--------------------------|-----------------|-------|-----------|-------------|
| Garfield | Douglas | 13 | 91 | \$59,700 |
| Garrison | Crow Wing | 20 | 211 | \$2,249,000 |
| Garvin | Lyon | 3 | 2 | \$0 |
| Gary | Norman | 4 | 1 | \$0 |
| Gaylord | Sibley | 10 | 30 | \$70,875 |
| Geneva | Freeborn | 6 | 63 | \$5,000 |
| Ghent | Lyon | 7 | 21 | \$0 |
| Gibbon | Sibley | 7 | 9 | \$266,500 |
| Gilbert | St. Louis | 28 | 19 | \$1 |
| Glencoe | McLeod | 30 | 72 | \$151,000 |
| Glenville | Freeborn | 4 | 55 | \$9,000 |
| Glenwood | Pope | 26 | 69 | \$43,000 |
| Glyndon | Clay | 16 | 164 | \$173,000 |
| Gnesen Township | St. Louis | 2 | 61 | \$0 |
| Golden Valley | Hennepin | 54 | 587 | \$630,072 |
| Gonvick | Clearwater | 1 | 0 | \$0 |
| Good Thunder | Blue Earth | 2 | 28 | \$0 |
| Goodhue | Goodhue | 20 | 19 | \$1,068,050 |
| Goodland Township | Itasca | 0 | 0 | \$0 |
| Goodridge | Pennington | 10 | 0 | \$282,500 |
| Goodview | Winona | 5 | 171 | \$170,100 |
| Graceville | Big Stone | 5 | 4 | \$8,100 |
| Granada | Martin | 0 | 0 | \$0 |
| Grand Lake Township | St. Louis | 20 | 176 | \$1,036,000 |
| Grand Marais | Cook | 15 | 46 | \$38,600 |
| Grand Meadow | Mower | 12 | 36 | \$359,300 |
| Grand Portage | Itasca | 0 | 0 | \$0 |
| Grand Rapids | Itasca | 41 | 147 | \$234,750 |
| Granite Falls | Yellow Medicine | 18 | 51 | \$48,053 |
| Greaney-Rauch-Silverdale | St. Louis | 0 | 0 | \$0 |
| Green Isle | Sibley | 5 | 43 | \$4,650 |
| Greenbush | Roseau | 25 | 16 | \$851,970 |
| Greenway Township | Itasca | 10 | 196 | \$20,000 |
| Greenwood Township | St. Louis | 11 | 176 | \$82,000 |
| Grey Eagle | Todd | 4 | 0 | \$45,500 |
| Grove City | Meeker | 9 | 11 | \$1 |
| Grygla | Marshall | 0 | 0 | \$0 |
| Gunflint Trail | Cook | 1 | 2 | \$0 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|---------------|-----------------|-------|-----------|-------------|
| Hackensack | Cass | 11 | 20 | \$209,250 |
| Hallock | Kittson | 15 | 27 | \$75,000 |
| Halstad | Norman | 11 | 12 | \$0 |
| Ham Lake | Anoka | 33 | 471 | \$343,700 |
| Hamburg | Carver | 7 | 35 | \$70,000 |
| Hamel | Hennepin | 15 | 176 | \$51,500 |
| Hancock | Stevens | 1 | 2 | \$0 |
| Hanley Falls | Yellow Medicine | 4 | 2 | \$1,280,000 |
| Hanover | Wright | 28 | 204 | \$7,050 |
| Hanska | Brown | 1 | 1 | \$20,000 |
| Hardwick | Rock | 5 | 15 | \$5,500 |
| Harmony | Fillmore | 9 | 8 | \$334,500 |
| Harris | Chisago | 15 | 64 | \$0 |
| Hartland | Freeborn | 2 | 8 | \$14,500 |
| Hastings | Dakota | 72 | 484 | \$2,007,340 |
| Hawley | Clay | 16 | 58 | \$191,500 |
| Hayfield | Dodge | 15 | 33 | \$355,001 |
| Hayward | Freeborn | 3 | 43 | \$2,000 |
| Hector | Renville | 7 | 9 | \$425,000 |
| Henderson | Sibley | 1 | 85 | \$0 |
| Hendricks | Lincoln | 3 | 4 | \$297,400 |
| Hendrum | Norman | 6 | 25 | \$16,500 |
| Henning | Ottertail | 7 | 18 | \$1,500 |
| Herman | Grant | 6 | 2 | \$22,005 |
| Hermantown | St. Louis | 32 | 993 | \$97,050 |
| Heron Lake | Jackson | 3 | 18 | \$1,500 |
| Hewitt | Todd | 3 | 29 | \$8,500 |
| Hibbing | St. Louis | 61 | 2,731 | \$339,910 |
| Hidden Valley | Winona | 0 | 46 | \$0 |
| Hill City | Aitkin | 4 | 41 | \$32,500 |
| Hills | Rock | 5 | 38 | \$2,150 |
| Hinckley | Pine | 25 | 47 | \$11,500 |
| Hitterdal | Clay | 1 | 0 | \$0 |
| Hoffman | Grant | 6 | 7 | \$2 |
| Hokah | Houston | 1 | 1 | \$0 |
| Holdingsford | Stearns | 10 | 160 | \$8,300 |
| Holland | Pipestone | 8 | 0 | \$11,000 |
| Hollandale | Freeborn | 3 | 47 | \$15,000 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|---------------------|-------------|-----------------------|-----------|-------------|
| Hopkins | Hennepin | 32 | 1,478 | \$79,400 |
| Houston | Houston | 2 | 14 | \$60,000 |
| Hovland | Cook | 7 | 30 | \$0 |
| Howard Lake | Wright | 18 | 85 | \$1,348,750 |
| Hoyt Lakes | St. Louis | 5 | 23 | \$20,000 |
| Hugo | Washington | 29 | 246 | \$0 |
| Hutchinson | McLeod | 42 | 436 | \$803,218 |
| Ideal Township | Crow Wing | 15 | 108 | \$0 |
| Industrial | St. Louis | 4 | 11 | \$0 |
| International Falls | Koochiching | 24 | 1,572 | \$92,000 |
| Inver Grove Heights | Dakota | 69 | 1,502 | \$453,400 |
| Iona | Murray | 5 | 9 | \$500 |
| Ironton | Crow Wing | DID NOT REPORT | | |
| Isanti | Isanti | 53 | 921 | \$707,100 |
| Isle | Mille Lacs | 24 | 26 | \$771,550 |
| Itasca Township | Clearwater | 1 | 0 | \$600,000 |
| Ivanhoe | Lincoln | 5 | 2 | \$45,000 |
| Jackson | Jackson | 8 | 23 | \$70,900 |
| Jacobson | Aitkin | 2 | 25 | \$0 |
| Janesville | Waseca | 17 | 163 | \$0 |
| Jasper | Pipestone | 7 | 8 | \$103,000 |
| Jeffers | Cottonwood | 2 | 4 | \$0 |
| Jordan | Scott | 23 | 173 | \$684,900 |
| Kabetogama | St. Louis | 0 | 0 | \$0 |
| Kandiyohi | Kandiyohi | 10 | 7 | \$87,000 |
| Karlstad | Kittson | 27 | 51 | \$30,000 |
| Kasota | Lesueur | 11 | 109 | \$3,300 |
| Kasson | Dodge | 15 | 405 | \$271,200 |
| Keewatin | Itasca | 17 | 114 | \$17,500 |
| Kelliher | Beltrami | 14 | 11 | \$63,500 |
| Kellogg | Wabasha | 4 | 0 | \$10,000 |
| Kelsey Township | St. Louis | 3 | 0 | \$115,000 |
| Kennedy | Kittson | 6 | 9 | \$5,000 |
| Kensington | Douglas | 0 | 0 | \$0 |
| Kenyon | Goodhue | 8 | 12 | \$4 |
| Kerkhoven | Swift | 7 | 13 | \$5 |
| Kerrick | Pine | 2 | 0 | \$0 |
| Kettle River | Carlton | 18 | 50 | \$5,700 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|----------------------|------------|-------|-----------|-------------|
| Kiester | Faribault | 1 | 0 | \$0 |
| Kilkenny | Lesueur | 1 | 0 | \$0 |
| Kimball | Stearns | 15 | 166 | \$64,000 |
| Kinney-Great Scott | St. Louis | 6 | 1 | \$0 |
| Lacrescent | Houston | 8 | 331 | \$69,000 |
| Lafayette | Nicollet | 5 | 18 | \$0 |
| Lake Benton | Lincoln | 8 | 7 | \$0 |
| Lake Bronson | Kittson | 20 | 6 | \$100 |
| Lake City | Wabasha | 26 | 91 | \$425,500 |
| Lake Crystal | Blue Earth | 8 | 47 | \$30,000 |
| Lake Elmo | Washington | 24 | 432 | \$253,400 |
| Lake George | Hubbard | 7 | 5 | \$0 |
| Lake Henry | Stearns | 6 | 11 | \$65,000 |
| Lake Johanna | Ramsey | 49 | 3,521 | \$1,711,650 |
| Lake Lillian | Kandiyohi | 1 | 0 | \$405,244 |
| Lake Park | Becker | 19 | 20 | \$0 |
| Lake Wilson | Murray | 5 | 3 | \$1,700 |
| Lakefield | Jackson | 5 | 19 | \$27,000 |
| Lakeland Township | St. Louis | 2 | 4 | \$53,500 |
| Lakeport | Hubbard | 5 | 8 | \$98,500 |
| Lakeville | Dakota | 91 | 1,406 | \$3,193,089 |
| Lakewood Township | St. Louis | 21 | 91 | \$101,000 |
| Lamberton | Redwood | 3 | 9 | \$247,500 |
| Lancaster | Kittson | 21 | 8 | \$3,000 |
| Lanesboro | Fillmore | 3 | 11 | \$21,600 |
| Lasalle | Watonwan | 0 | 0 | \$0 |
| Leaf Valley Township | Douglas | 0 | 1 | \$0 |
| Lecenter | Lesueur | 7 | 24 | \$118,000 |
| Leroy | Mower | 9 | 13 | \$22,900 |
| Lester Prairie | Mcleod | 12 | 140 | \$43,500 |
| Lesueur | Lesueur | 21 | 52 | \$779,100 |
| Lewiston | Winona | 13 | 42 | \$375,500 |
| Lewisville | Watonwan | 3 | 3 | \$43,100 |
| Lexington | Anoka | 15 | 198 | \$81,760 |
| Lindstrom | Chisago | 19 | 37 | \$0 |
| Lino Lakes | Anoka | 31 | 324 | \$143,300 |
| Linwood Township | Anoka | 17 | 243 | \$406,725 |
| Lismore | Nobles | 3 | 1 | \$30,000 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|------------------------|---------------|-------|-----------|-------------|
| Litchfield | Meeker | 33 | 80 | \$208,000 |
| Little Canada | Ramsey | 65 | 239 | \$57,650 |
| Little Falls | Morrison | 46 | 91 | \$674,000 |
| Littlefork | Koochiching | 13 | 11 | \$99,200 |
| Loman | Koochiching | 2 | 0 | \$5,500 |
| London Township | Freeborn | 1 | 5 | \$75,000 |
| Long Lake | Hennepin | 28 | 381 | \$1,595,000 |
| Long Prairie | Todd | 38 | 86 | \$51,000 |
| Longville | Cass | 1 | 1 | \$2 |
| Lonsdale | Rice | 13 | 2 | \$114,000 |
| Loretto | Hennepin | 25 | 186 | \$730,000 |
| Louisburg | Lac Qui Parle | 0 | 0 | \$0 |
| Lower St. Croix Valley | Washington | 30 | 445 | \$84,300 |
| Lowry | Pope | 5 | 5 | \$41,500 |
| Lucan | Redwood | 0 | 0 | \$0 |
| Lutsen | Cook | 6 | 19 | \$544,200 |
| Luverne | Rock | 7 | 30 | \$34,400 |
| Lyle | Mower | 11 | 12 | \$52,250 |
| Lynd | Lyon | 0 | 0 | \$0 |
| Mabel | Fillmore | 14 | 17 | \$0 |
| Madelia | Watonwan | 10 | 23 | \$299,000 |
| Madison | Lac Qui Parle | 3 | 13 | \$176,500 |
| Madison Lake | Blue Earth | 3 | 58 | \$15,000 |
| Magnolia | Rock | 3 | 14 | \$0 |
| Mahnomen | Mahnomen | 11 | 27 | \$0 |
| Mahtomedi | Washington | 36 | 919 | \$268,080 |
| Mahtowa | Carlton | 13 | 63 | \$442,243 |
| Makinen | St. Louis | 2 | 5 | \$0 |
| Manchester | Freeborn | 0 | 0 | \$0 |
| Mankato | Blue Earth | 113 | 2,763 | \$699,850 |
| Mantorville | Dodge | 8 | 108 | \$33,000 |
| Maple Grove | Hennepin | 71 | 845 | \$1,528,402 |
| Maple Hill | Cook | 7 | 12 | \$600,500 |
| Maple Lake | Wright | 18 | 89 | \$190,500 |
| Maple Plain | Hennepin | 18 | 263 | \$0 |
| Mapleton | Blue Earth | 12 | 163 | \$0 |
| Mapleview | Mower | 0 | 0 | \$0 |
| Maplewood | Ramsey | 100 | 6,045 | \$655,050 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|---------------------|---------------|-------|-----------|--------------|
| Marietta | Lac Qui Parle | 0 | 0 | \$0 |
| Marine On St. Croix | Washington | 6 | 75 | \$25,000 |
| Marshall | Lyon | 35 | 171 | \$2,150,850 |
| Mayer | Carver | 17 | 86 | \$250,000 |
| Maynard | Chippewa | 1 | 4 | \$20,000 |
| Mazeppa | Wabasha | 2 | 72 | \$300,000 |
| Mcdavitt | St. Louis | 3 | 15 | \$100,000 |
| Mcgrath | Aitkin | 9 | 5 | \$156,000 |
| Mcgregor | Aitkin | 4 | 10 | \$156,700 |
| Mcintosh | Polk | 7 | 45 | \$335,000 |
| Mckinley | St. Louis | 0 | 0 | \$0 |
| Mdewakanton | Scott | 41 | 1,847 | \$23,150 |
| Meadowlands | St. Louis | 8 | 0 | \$100 |
| Medford | Steele | 7 | 139 | \$15,750 |
| Medicine Lake | Hennepin | 1 | 14 | \$0 |
| Melrose | Stearns | 16 | 77 | \$100,451 |
| Menahga | Wadena | 5 | 4 | \$102,000 |
| Mendota Heights | Dakota | 12 | 290 | \$1,182,700 |
| Mentor | Polk | 7 | 48 | \$0 |
| Middle River | Marshall | 3 | 0 | \$175,000 |
| Miesville | Dakota | 21 | 87 | \$30,000 |
| Milaca | Mille Lacs | 28 | 66 | \$624,800 |
| Milan | Chippewa | 4 | 4 | \$30,000 |
| Millerville | Douglas | 8 | 2 | \$14,250 |
| Milroy | Redwood | 4 | 1 | \$0 |
| Miltona | Douglas | 12 | 80 | \$1,000 |
| Minneapolis | Hennepin | 1,187 | 45,935 | \$19,060,854 |
| Minneota | Lyon | 9 | 26 | \$675,501 |
| Minnesota City | Winona | 0 | 7 | \$0 |
| Minnesota Lake | Faribault | 5 | 10 | \$0 |
| Minnetonka | Hennepin | 63 | 3,548 | \$646,228 |
| Mission Township | Crow Wing | 15 | 102 | \$40,002 |
| Montevideo | Chippewa | 13 | 37 | \$225,000 |
| Montgomery | Lesueur | 11 | 51 | \$241,000 |
| Monticello | Wright | 24 | 237 | \$122,603 |
| Montrose | Wright | 20 | 193 | \$275,200 |
| Moorhead | Clay | 79 | 3,714 | \$1,302,522 |
| Moose Lake | Carlton | 24 | 402 | \$355,050 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|---------------------------|---------------|-----------------------|-----------|-------------|
| Mora | Kanabec | 37 | 55 | \$208,000 |
| Morgan | Redwood | 4 | 0 | \$41,600 |
| Morris | Stevens | 8 | 55 | \$280,500 |
| Morristown | Rice | 4 | 1 | \$16,000 |
| Morse Fall Lake | St. Louis | 5 | 18 | \$5,000 |
| Morton | Renville | 1 | 2 | \$0 |
| Motley | Morrison | 13 | 160 | \$131,000 |
| Mound | Hennepin | 48 | 554 | \$414,725 |
| Mountain Iron | St. Louis | 21 | 44 | \$89,000 |
| Mountain Lake | Cottonwood | 2 | 16 | \$0 |
| MSP International Airport | Hennepin | 38 | 2,909 | \$24,800 |
| Murdock | Swift | 3 | 2 | \$385,000 |
| Myrtle | Freeborn | 5 | 8 | \$1,000 |
| Nashwauk | Itasca | 19 | 32 | \$175,600 |
| Nassau | Lac Qui Parle | 0 | 0 | \$0 |
| Nerstrand | Rice | 6 | 8 | \$202,600 |
| Nevis | Hubbard | 10 | 3 | \$89,400 |
| New Auburn | Sibley | 3 | 32 | \$440,000 |
| New Brighton | Ramsey | 54 | 236 | \$320,200 |
| New Germany | Carver | 12 | 54 | \$400,200 |
| New London | Kandiyohi | 22 | 51 | \$366,175 |
| New Market | Scott | 25 | 300 | \$333,106 |
| New Munich | Stearns | 1 | 34 | \$0 |
| New Prague | Scott | 29 | 109 | \$139,850 |
| New Richland | Waseca | 15 | 107 | \$100,011 |
| New Ulm | Brown | 26 | 68 | \$269,289 |
| New York Mills | Ottertail | 35 | 172 | \$281,000 |
| Newfolden | Marshall | 16 | 19 | \$80,000 |
| Newport | Washington | 11 | 132 | \$18,950 |
| Nicollet | Nicollet | 7 | 76 | \$375,000 |
| Nielsville | Polk | DID NOT REPORT | | |
| Nisswa | Crow Wing | 26 | 248 | \$287,500 |
| Nodine | Winona | 8 | 96 | \$118,000 |
| Normanna Township | St. Louis | 10 | 25 | \$1,000 |
| North Branch | Chisago | 32 | 121 | \$662,521 |
| North Mankato | Nicollet | 33 | 102 | \$38,000 |
| North St. Paul | Ramsey | 38 | 1,272 | \$633,000 |
| North Star | Sherburne | 2 | 11 | \$0 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|-----------------------|-------------------|-----------------------|-----------|-------------|
| Northeast Sherburne | Sherburne | 28 | 203 | \$271,202 |
| Northfield | Rice | 78 | 202 | \$1,913,000 |
| Northland Township | St. Louis | 3 | 4 | \$0 |
| Northome | Koochiching | 10 | 2 | \$0 |
| Northrop | Martin | 1 | 0 | \$1,400 |
| Northwest Angle | Lake Of The Woods | DID NOT REPORT | | |
| Norwood-Young America | Carver | 14 | 304 | \$1,063,500 |
| Oak Grove | Anoka | 48 | 173 | \$282,750 |
| Oakdale | Washington | 65 | 2,747 | \$401,000 |
| Odessa | Big Stone | 2 | 3 | \$10,500 |
| Odin | Watonwan | 1 | 30 | \$0 |
| Ogema | Becker | 10 | 10 | \$8,000 |
| Ogilvie | Kanabec | 19 | 13 | \$47,200 |
| Okabena | Jackson | 3 | 5 | \$100,000 |
| Oklee | Red Lake | 5 | 0 | \$14,800 |
| Olivia | Renville | 8 | 7 | \$82,000 |
| Onamia | Mille Lacs | 21 | 47 | \$247,300 |
| Ormsby | Watonwan | 0 | 13 | \$0 |
| Oronoco | Olmsted | 4 | 17 | \$0 |
| Orr | St. Louis | 6 | 21 | \$680,000 |
| Ortonville | Big Stone | 5 | 16 | \$10,320 |
| Osakis | Douglas | 26 | 19 | \$519,700 |
| Oslo | Marshall | 6 | 10 | \$500 |
| Osseo | Hennepin | 12 | 351 | \$0 |
| Ostrander | Fillmore | 0 | 1 | \$0 |
| Ottertail | Ottertail | 3 | 0 | \$1,210,000 |
| Owatonna | Steele | 49 | 431 | \$405,350 |
| Palisade | Aitkin | 9 | 40 | \$220 |
| Palo Township | St. Louis | 10 | 52 | \$3,100 |
| Park Rapids | Hubbard | 50 | 42 | \$2,479,741 |
| Parkers Prairie | Ottertail | 8 | 3 | \$0 |
| Paynesville | Stearns | 14 | 70 | \$411,500 |
| Pelican Rapids | Ottertail | 36 | 28 | \$294,700 |
| Pemberton | Blue Earth | 3 | 29 | \$0 |
| Pennock | Kandiyohi | 4 | 4 | \$0 |
| Pequaywan Lake | St. Louis | 0 | 1 | \$0 |
| Pequot Lakes | Crow Wing | 26 | 32 | \$636,800 |
| Perham | Ottertail | 50 | 158 | \$1,388,000 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|-----------------------------------|-----------------|-------|-----------|-------------|
| Perley-Lee Township | Norman | 0 | 0 | \$0 |
| Pickwick Area | Winona | 7 | 68 | \$35,000 |
| Pierz | Morrison | 18 | 33 | \$131,840 |
| Pike-Sandy-Britt | St. Louis | 20 | 126 | \$562,000 |
| Pillager | Cass | 21 | 235 | \$70,250 |
| Pine City | Pine | 42 | 106 | \$215,400 |
| Pine Island | Goodhue | 32 | 295 | \$72,180 |
| Pine River | Cass | 19 | 37 | \$1,222,700 |
| Pipestone | Pipestone | 15 | 40 | \$675,700 |
| Plainview | Wabasha | 4 | 7 | \$34,200 |
| Plato | Mcleod | 8 | 44 | \$45,600 |
| Plummer | Red Lake | 4 | 4 | \$0 |
| Plymouth | Hennepin | 183 | 1,648 | \$1,276,224 |
| Porter | Yellow Medicine | 3 | 18 | \$4,000 |
| Preston | Fillmore | 8 | 10 | \$10,101 |
| Princeton | Mille Lacs | 39 | 324 | \$1,309,250 |
| Prinsburg | Kandiyohi | 5 | 2 | \$200 |
| Prior Lake | Scott | 43 | 423 | \$1,880,800 |
| Proctor | St. Louis | 19 | 367 | \$207,000 |
| Ramsey | Anoka | 51 | 766 | \$603,250 |
| Randall | Morrison | 11 | 106 | \$67,523 |
| Randolph-Hampton | Dakota | 14 | 149 | \$6,207 |
| Range Regional Airport-ARFF | St. Louis | 0 | 0 | \$0 |
| Raymond | Kandiyohi | 1 | 0 | \$10,000 |
| Red Lake Falls | Red Lake | 1 | 0 | \$2,500 |
| Red Lake Bureau of Indian Affairs | Beltrami | 1 | 0 | \$30,000 |
| Red Wing | Goodhue | 39 | 3,732 | \$386,050 |
| Redwood Falls | Redwood | 14 | 41 | \$224,300 |
| Remer | Cass | 7 | 12 | \$275,010 |
| Renville | Renville | 7 | 5 | \$15,500 |
| Rice | Benton | 19 | 139 | \$193,957 |
| Rice Lake Township | St. Louis | 24 | 207 | \$46,000 |
| Richfield | Hennepin | 85 | 4,071 | \$754,507 |
| Richmond | Stearns | 4 | 112 | \$9,000 |
| Ridgeway Community | Winona | 7 | 0 | \$8 |
| Robbinsdale | Hennepin | 49 | 318 | \$561,050 |
| Rochester Airport | Olmsted | 0 | 11 | \$0 |
| Rochester | Olmsted | 169 | 9,819 | \$981,595 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|------------------|------------|-------|-----------|-------------|
| Rockford | Wright | 22 | 287 | \$910,000 |
| Rockville | Stearns | 15 | 89 | \$180,452 |
| Rogers | Hennepin | 41 | 404 | \$174,350 |
| Rollingstone | Winona | 2 | 0 | \$1,000 |
| Rose Creek | Mower | 5 | 7 | \$95,500 |
| Roseau | Roseau | 22 | 33 | \$422,900 |
| Rosemount | Dakota | 22 | 768 | \$623,800 |
| Roseville | Ramsey | 68 | 4,877 | \$1,237,170 |
| Rothsay | Wilkin | 19 | 71 | \$0 |
| Round Lake | Nobles | 0 | 0 | \$0 |
| Royalton | Morrison | 13 | 19 | \$0 |
| Rush City | Chisago | 18 | 55 | \$348,850 |
| Rushford | Fillmore | 7 | 25 | \$1,148,840 |
| Rushmore | Nobles | 10 | 21 | \$26,500 |
| Russell | Lyon | 5 | 4 | \$0 |
| Ruthton | Pipestone | 4 | 7 | \$0 |
| Sabin-Elmwood | Clay | 1 | 0 | \$0 |
| Sacred Heart | Renville | 3 | 7 | \$1,000 |
| Sanborn | Redwood | 4 | 5 | \$0 |
| Sandstone | Pine | 19 | 40 | \$283,700 |
| Sartell/Lesauk | Stearns | 4 | 4 | \$420,000 |
| Sauk Centre | Stearns | 30 | 80 | \$42,950 |
| Sauk Rapids | Benton | 37 | 192 | \$135,000 |
| Savage | Scott | 42 | 378 | \$602,500 |
| SBM | Anoka | 142 | 1,388 | \$8,288,095 |
| Scandia | Washington | 13 | 213 | \$73,000 |
| Scandia Valley | Morrison | 4 | 10 | \$75,000 |
| Schroeder | Cook | 1 | 2 | \$0 |
| Seaforth | Redwood | 1 | 0 | \$0 |
| Sebeka | Wadena | 23 | 134 | \$260,500 |
| Sedan | Pope | 2 | 1 | \$0 |
| Shafer-Franconia | Chisago | 11 | 113 | \$385,000 |
| Shakopee | Scott | 96 | 807 | \$2,844,805 |
| Shelly | Norman | 8 | 18 | \$0 |
| Sherburn | Martin | 5 | 11 | \$101,000 |
| Shevlin | Clearwater | 6 | 9 | \$5,000 |
| Silica Area | St. Louis | 1 | 2 | \$0 |
| Silver Bay | Lake | 18 | 59 | \$322,000 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|-----------------------|-----------------|-------|-----------|-------------|
| Silver Lake | McLeod | 18 | 119 | \$0 |
| Slayton | Murray | 12 | 13 | \$333,500 |
| Sleepy Eye | Brown | 7 | 26 | \$36,300 |
| Solway | Beltrami | 6 | 3 | \$22,000 |
| Solway Township | St. Louis | 23 | 107 | \$2,098,000 |
| South Bend | Blue Earth | 2 | 1 | \$40,000 |
| South Haven | Wright | 12 | 98 | \$0 |
| South Metro | Dakota | 73 | 6,437 | \$355,555 |
| Spicer | Kandiyohi | 13 | 37 | \$552,000 |
| Spring Grove | Houston | 8 | 12 | \$15,000 |
| Spring Valley | Fillmore | 12 | 28 | \$33,000 |
| Springfield | Brown | 6 | 20 | \$255,000 |
| Squaw Lake | Itasca | 6 | 49 | \$1,500,000 |
| St. Anthony | Hennepin | 15 | 1,498 | \$67,500 |
| St. Augusta | Stearns | 7 | 119 | \$6,000 |
| St. Bonifacius | Hennepin | 11 | 175 | \$131,500 |
| St. Charles | Winona | 10 | 48 | \$0 |
| St. Clair | Blue Earth | 9 | 119 | \$239,000 |
| St. Cloud | Stearns | 189 | 6,466 | \$7,221,067 |
| St. Francis | Anoka | 24 | 344 | \$286,100 |
| St. Hillaire | Pennington | 11 | 19 | \$70,500 |
| St. James | Watonwan | 17 | 27 | \$261,700 |
| St. John's University | Stearns | 2 | 291 | \$20 |
| St. Joseph | Stearns | 20 | 453 | \$272,050 |
| St. Leo | Yellow Medicine | 1 | 0 | \$50 |
| St. Louis Park | Hennepin | 131 | 5,383 | \$601,100 |
| St. Martin | Stearns | 7 | 22 | \$590,000 |
| St. Michael | Wright | 21 | 421 | \$572,100 |
| St. Paul | Ramsey | 1,377 | 17,722 | \$7,195,869 |
| St. Paul Park | Washington | 16 | 73 | \$360,000 |
| St. Peter | Nicollet | 13 | 47 | \$21,400 |
| St. Stephen | Stearns | 8 | 114 | \$5,100 |
| Stacy | Chisago | 30 | 241 | \$29,500 |
| Staples | Todd | 30 | 32 | \$74,450 |
| Starbuck | Pope | 0 | 6 | \$0 |
| Stephen | Marshall | 11 | 9 | \$20,005 |
| Stewart | McLeod | 9 | 63 | \$95,300 |
| Stewartville | Olmsted | 10 | 476 | \$47,250 |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|---------------------------|------------|-------|-----------|-------------|
| Stillwater | Washington | 56 | 1,760 | \$1,121,001 |
| Storden | Cottonwood | 2 | 0 | \$0 |
| Sturgeon Lake | Pine | 2 | 0 | \$0 |
| Sunburg | Kandiyohi | 1 | 0 | \$0 |
| Swanville | Morrison | 1 | 0 | \$20,000 |
| Taconite | Itasca | 1 | 18 | \$0 |
| Taunton | Lyon | 1 | 1 | \$0 |
| Taylor's Falls | Chisago | 7 | 24 | \$0 |
| Thief River Falls | Pennington | 39 | 166 | \$436,000 |
| Thomson Township-Esko | Carlton | 18 | 225 | \$30,000 |
| Tintah | Traverse | 4 | 2 | \$44,500 |
| Tofte | Cook | 1 | 5 | \$0 |
| Toivola Township | St. Louis | 4 | 7 | \$10,000 |
| Tower | St. Louis | 11 | 37 | \$33,000 |
| Tracy | Lyon | 19 | 88 | \$65,500 |
| Trimont | Martin | 7 | 4 | \$50,000 |
| Trout Lake | Itasca | 14 | 269 | \$223,800 |
| Truman | Martin | 3 | 9 | \$4 |
| Twin Lakes | Freeborn | 0 | 8 | \$0 |
| Twin Lakes Volunteer | Mahnomen | 1 | 0 | \$170,000 |
| Twin Valley | Norman | 7 | 87 | \$77,000 |
| Two Harbors | Lake | 39 | 83 | \$139,550 |
| Tyler | Lincoln | 2 | 5 | \$0 |
| Ulen | Clay | 3 | 0 | \$0 |
| Underwood | Ottertail | 9 | 81 | \$2 |
| Upsala | Morrison | 5 | 4 | \$15,000 |
| U.S.S. Emergency Services | St. Louis | 4 | 95 | \$27,250 |
| Vadnais Heights | Ramsey | 37 | 1,240 | \$0 |
| Vergas | Ottertail | 26 | 8 | \$825,700 |
| Vermillion Lake | St. Louis | 7 | 34 | \$0 |
| Verndale | Wadena | 14 | 75 | \$0 |
| Vernon Center | Blue Earth | 1 | 26 | \$0 |
| Vesta | Redwood | 1 | 4 | \$25 |
| Victoria | Carver | 19 | 246 | \$428,403 |
| Viking | Marshall | 3 | 1 | \$0 |
| Villard | Pope | 2 | 0 | \$41,000 |
| Vining | Ottertail | 2 | 0 | \$0 |
| Virginia | St. Louis | 27 | 2,554 | \$202,200 |

| FIRE DEPARTMENTS REPORTING IN 2018 | | | | |
|------------------------------------|-------------------|-----------------------|-----------|-------------|
| Department | County | Fires | Non-Fires | Dollar Loss |
| Wabasha | Wabasha | 8 | 55 | \$42,000 |
| Wabasso | Redwood | 5 | 7 | \$22,500 |
| Waconia | Carver | 19 | 561 | \$16,000 |
| Wadena | Wadena | 17 | 29 | \$16,500 |
| Waite Park | Stearns | 50 | 144 | \$0 |
| Waldorf | Waseca | 3 | 43 | \$38,000 |
| Walker | Cass | 19 | 24 | \$51,650 |
| Walnut Grove | Redwood | 6 | 12 | \$2,250 |
| Walters | Faribault | 7 | 1 | \$3,000 |
| Wanamingo | Goodhue | 8 | 0 | \$20,013 |
| Wanda | Redwood | 1 | 0 | \$40,000 |
| Warba -Feeley-Sago | Itasca | 5 | 45 | \$0 |
| Warren | Marshall | 12 | 24 | \$56,200 |
| Warroad | Roseau | 16 | 36 | \$0 |
| Waseca | Waseca | 30 | 672 | \$1,226,820 |
| Watertown | Carver | 30 | 306 | \$53,150 |
| Waterville | Lesueur | 0 | 171 | \$0 |
| Watkins | Meeker | 9 | 12 | \$10,000 |
| Watson | Chippewa | 1 | 0 | \$20,000 |
| Waubun | Mahnomen | 16 | 18 | \$5 |
| Waverly | Wright | 12 | 161 | \$139,100 |
| Wayzata | Hennepin | 33 | 232 | \$37,308 |
| Welcome | Martin | 5 | 0 | \$58,000 |
| Wells | Faribault | 4 | 11 | \$215,000 |
| Wendell | Grant | 5 | 14 | \$0 |
| West Concord | Dodge | 14 | 95 | \$430,000 |
| West Metro | Hennepin | 183 | 1,665 | \$1,020,926 |
| Westbrook | Cottonwood | 6 | 12 | \$183,000 |
| Wheaton | Traverse | 9 | 12 | \$726,000 |
| White Bear Lake | Ramsey | 52 | 2,241 | \$352,150 |
| White Earth | Becker | DID NOT REPORT | | |
| Williams | Lake Of The Woods | 5 | 2 | \$5,100 |
| Willmar | Kandiyohi | 61 | 243 | \$494,641 |
| Willow River | Pine | 13 | 121 | \$1 |
| Wilmont | Nobles | 4 | 30 | \$510,000 |
| Wilson Township | Winona | 9 | 4 | \$125,000 |
| Windom | Cottonwood | 8 | 56 | \$0 |
| Winger | Polk | DID NOT REPORT | | |

FIRE DEPARTMENTS REPORTING IN 2018

| Department | County | Fires | Non-Fires | Dollar Loss |
|-------------------|-----------------|---------------|----------------|----------------------|
| Winnebago | Faribault | 5 | 34 | \$11,700 |
| Winona | Winona | 53 | 2,351 | \$341,250 |
| Winsted | McLeod | 13 | 225 | \$20,000 |
| Winthrop | Sibley | 5 | 11 | \$207,000 |
| Wolf Lake | Becker | 20 | 14 | \$12,000 |
| Wood Lake | Yellow Medicine | 8 | 8 | \$102,000 |
| Woodbury | Washington | 49 | 5,161 | \$1,065,773 |
| Woodstock | Pipestone | 4 | 4 | \$70,000 |
| Worthington | Nobles | 17 | 49 | \$50,550 |
| Wrenshall | Carlton | 18 | 90 | \$10,000 |
| Wykoff | Fillmore | 0 | 3 | \$0 |
| Wyoming | Chisago | 22 | 284 | \$15,251 |
| Zimmerman-Livonia | Sherburne | 43 | 205 | \$997,963 |
| Zumbro Falls | Wabasha | 11 | 92 | \$192,100 |
| Zumbrota | Goodhue | 12 | 30 | \$18,500 |
| Total | | 15,912 | 293,740 | \$229,335,335 |

Thank you
to the Minnesota fire departments that
provided data in 2018 and to those who
provided photos for this report.

Attachment 18 – Written Testimony Submitted to LCPR

City of Austin
Craig Clark,
City Administrator



500 Fourth Avenue N.E.
Austin, Minnesota 55912-3773
Phone: 507-437-9941
craigg@ci.austin.mn.us
www.ci.austin.mn.us

March 22, 2021

Senator Julie Rosen, Chair
Legislative Commission on Pensions and Retirement
100 Rev. Dr. Martin Luther King Jr. Blvd.
State Office Building, Room 55
St. Paul, MN 55155

Chair Rosen and Members of the Commission,

It has come to our attention that you plan on hearing **SF 609 (Goggin) and HF 419 (Drazkowski)** at your meeting tomorrow. This legislation would modify the formula for state supplemental fire aid paid to relief association's and the PERA Statewide Volunteer Firefighter Plan.

While we appreciate many smaller departments struggle with funding their pension plans, this modification would significantly and negatively impact the City of Austin current allocation. We have taken proactive steps to keep our volunteer firefighter pensions fair, having the state shortchange our and many other departments across the state would not be the proper message to send across the state that we value ALL of those who make a commitment to their communities no matter their size.

Basing the supplemental aid on the same formula as is done with fire state aid on population and estimated market value best recognizes the reality of communities which vary considerably across the state. Utilizing the current state aid formula of a community's population and market value provides a simple methodology which naturally translates to the number of fire calls which typically transpire and thereby the demands of the position.

I think you all appreciate recruiting volunteer firefighters is a challenge across the state and now is not the time to pit one community against another. If there is a recognition that smaller departments need additional help, we'd encourage you to look at some other method to add resources to address these needs. Targeting one community's funding for reallocation does not build a positive environment across the state. We'd ask that you look for an alternate way to achieve the legislation's goal and in its current form would ask you to oppose the adoption of this legislation.

Sincerely,

A handwritten signature in blue ink that reads "Craig Clark". The signature is fluid and cursive, with the first name "Craig" being more prominent than the last name "Clark".

Craig Clark, Administrator
Supplemental State Aid Work Group Report

From: [Mike Murphy](#)
To: [Lisa Diesslin](#); msfca-legislative-committee@googlegroups.com; JimM@ci.austin.mn.us; mnfac@googlegroups.com
Cc: [Chris Milbrandt](#)
Subject: State supplemental aid
Date: Tuesday, March 23, 2021 8:32:18 AM

Hi, my name is Mike Murphy President of the Apple Valley Fire Relief Association, and I'm not in favor of this state supplemental benefit change. I feel that the Robinhood change proposed hurts a great many firefighters. I'll admit that outstate and small departments would greatly benefit, but considering every firefighter and divvying up the supplemental benefit allocation equally doesn't seem to fit work and call loads. I would support a tiered system, it's no secret that the metro area has larger departments with more members, as well as busier service areas. To say that every firefighter in the state gets a little more that \$315 per firefighter per year looks and sounds great on paper, but the reality is it hurts the metro area firefighters and their pension funding. My city stands to lose \$40,000, which is \$635 per firefighter. I know this isn't a large amount, but over time adds up and drastically affects us. Right now your proposal would make every firefighter equal, but I don't see how that benefits everyone, I myself would lose funding, as well as many if not all metro area departments, my city alone runs 2200+ calls a year, and a small outstate department runs a fraction of that. I'm not diminishing the job they do, we all do the same job and very proudly, but the call and time commitment for us metro area firefighters is significantly higher than that of outstate firefighters. I go on roughly 400 calls a year on a paid on call department, sometimes 2 or 3 in a row before getting back to the station, sometimes multiple times a day or night multiple nights a week, and it's a sacrifice I've been committed to making for the past 13.5 years with Apple Valley. I don't feel that the time sacrifice that metro area firefighters make equals that of outstate smaller departments, and to have their state supplemental aid slashed hurts a great number of our pensions. Please reconsider this legislative bill and please in the future consider the time commitment metro area firefighters make to achieve a 30% call attendance vs call attendance requirements for outstate when you are deciding how to divvy up state aid.

Thanks for you time and service

Mike Murphy AVFRA President

Please feel free to forward this message to anyone else considering supporting the changes

From: [Mark Schlangen](#)
To: [LCPR Shared Mailbox](#)
Subject: Fire Department Relief Association changes
Date: Monday, March 22, 2021 9:35:23 PM

I was just notified that there is a proposed change to the State Aid formula. We are a small volunteer department that would see a drastic DECREASE in the proposed formula. I urge more information to be shared regarding this, it appears that departments with a larger tax base would be funding departments with a smaller tax base, yet our fire protection responsibilities are a direct correlation to our tax base. Seems counter intuitive and if not, at least it seems that more information and discussion should be had.

Thanks

Mark Schlangen, Chief
Two Harbors Fire Department
(218) 428-1631 cell

From: [Allen Lewis](#)
To: [Lisa Diesslin](#)
Cc: sen.mike.goggin@senate.mn; [Rep.Steve Drazkowski](#); [Susan Lenczewski](#); [Chad Burkitt](#)
Subject: RE: Testimony on SF609/HF419
Date: Tuesday, March 23, 2021 12:55:38 PM

Thank you for this opportunity to submit testimony regarding SF609/HF419.

I am speaking on behalf of numerous fire chiefs and firefighters in St. Louis County and greater Minnesota whose communities will benefit from this timely and targeted legislation to increase funding for the departments who desperately need it. To be clear, the Virginia Fire Department does not benefit from this bill as we do not receive supplemental state aid, being a career department with no paid-on-call or volunteer firefighters.

The inequities between the metro and greater Minnesota are extremely stark when it comes to the disbursement of firefighter funding. Under the current formula the disbursement is based on property values and populations. This puts most of rural Minnesota at a strategic disadvantage right away, as those who can least afford it, still require a sufficient level of fire protection for their community. This legislation is an important step in the right direction, as it bases the funding formula on the number of active firefighters in each department affiliated with a relief association or the PERA Statewide Plan. For the average fire department in St. Louis County, this bill would increase their supplemental aid by three to four thousand dollars. These dollars are desperately needed for training, supplies, as well as compliant firefighting gear and equipment.

Thank you for the opportunity to advocate for the needs of greater Minnesota's fire service.



Allen G. Lewis, EFO, CFO, CEMSO, CEM, MIFireE, NRP
Fire Chief/Emergency Manager

Virginia Fire Department

115 4th Ave. N.

Virginia, MN 55792

Office: +1 218 749 3591

Mobile: +1 218 290 3421

Email: lewisa@virginiamn.us

www.virginiamn.us/fireindex.php





MINNESOTA STATE FIRE DEPARTMENT ASSOCIATION

Members of the State of Minnesota Legislative Commission on Pensions and Retirement,

I am writing on behalf of the fire departments and firefighters in the state of Minnesota regarding concerns with the proposed SF 609/HF 419 bills which aim to redirect firefighter state aid monies.

This legislation, as written, would have an adverse effect on many Minnesota fire departments who are already struggling with budget and recruitment issues. Taking away money to fund firefighter pension increases, without offering hourly compensation or other benefits will be detrimental to an already under resourced and grossly underpaid fire service.

The paid-on-call/volunteer firefighters in Minnesota are already one of the biggest bargains in the state workforce. Most firefighters in Minnesota are volunteer – meaning they take time away from their regular jobs and families to respond to fires, medicals, and other emergencies - for NO PAY. Many of these firefighters are in the fire service for 30 plus years. Departments that rely solely on volunteer or paid-on-call firefighters do not offer any other “benefits”, such as medical or dental insurance, paid time off, etc. This means, not only are firefighters leaving their jobs and families, for no monetary reimbursement or benefits, they are also putting themselves in danger each time the pager goes off.

According to the most recent report from Minnesota Center for Fiscal Excellence the fire service ranks 47th in per capita spending. If this proposed model is adopted, it will take funding away from firefighters’ retirement pensions and the ability for fire relief associations to look at increases. These funds need to be kept within the fire service to support our firefighters. Our firefighters need MORE support, not less. Fire service leaders have been at the capital for years, asking for more.

Imagine for a moment if there were “volunteer” police forces in the state. Public safety should not be “volunteer” and firefighters should be treated the same as law enforcement. I urge you to look at other options than this proposed legislation.

Sincerely,

Mark Rosenblum
MSFDA President

28711 Holly Drive NW, Isanti, MN 55040
www.msfd.org

Madam Chair and Members,

Thank you for allowing me to testify. My name is Joe Carpentier, Assistant Fire Chief of the Oakdale Fire Department. We are a small yet busy department that relies heavily on volunteers to serve our community and surrounding areas.

On behalf of our Department, I would like to voice concern for Senate File 609/House File 419. While reading through the proposed bill, it appears funding will be reduced for many departments that desperately need it. Minnesota departments already face volunteer recruitment and retention issues. The demands of a volunteer firefighter are higher than ever and reducing their funding seems to contradict what should be occurring. Training and certification requirements along with overall call volume continues to rise which add to the difficulty of recruitment and retention. Reducing volunteer funding could make it nearly impossible to hire firefighters thus increasing safety concerns for both firefighters and the communities they serve.

We ask for you Madam Chair and Commission Members, to not pass Senate File 609/House File 419 and continue to work with fire service organizations to identify more effective ways to support many departments around the state and their needs to recruit and retain volunteer firefighters to protect the communities they serve.

Thank you for your time and I appreciate your support in this matter.

Attachment 19 – Minutes from March 23, 2021, LCPR Meeting

Legislative Commission on Pensions and Retirement

55 State Office Building

100 Rev. Dr. Martin Luther King Jr. Blvd.

St. Paul, MN 55155-1201

HOUSE MEMBERS

Michael V. Nelson, Vice Chair
Tim O'Driscoll, Secretary
Kaela Berg
Luke Frederick
Kaohly Her
Mary Murphy
Jordan Rasmusson

SENATE MEMBERS

Julie A. Rosen, Chair
Nick A. Frentz
Jeff R. Howe
John R. Jasinski
Sandra L. Pappas
Jason Rarick
David H. Senjem

COMMISSION STAFF

Susan Lenczewski, Executive Director
Chad Burkitt, Analyst
Lisa Diessler, Commission Assistant
Phone: 651-296-2750
TDD: 651-296-9896
Fax: 651-297-3697
website: www.lcpr.leg.mn

March 23, 2021

REMOTE MEETING

MINUTES

Call to order:

Senator Julie Rosen called the meeting to order at 5:00 p.m. The meeting was conducted through Zoom and broadcast via YouTube.

Commission Members Present:

Representatives Berg, Frederick, Her, Murphy, Nelson, O'Driscoll, and Rasmusson
Senators Frentz, Howe, Jasinski, Pappas, Rarick, Rosen, and Senjem

Agenda Items

Approval of March 16, 2021, meeting minutes.

Sen. Jasinski moved approval of the March 16, 2021, meeting minutes. **MOTION PREVAILED.**

SF 1303 (Pappas); HF 1459 (Nelson, M.): St. Paul Teachers Retirement Fund Association (SPTRFA); Delays the employee contribution rate increase and makes administrative changes.

Chad Burkitt, Analyst, Legislative Commission on Pensions and Retirement, reviewed the bill.

Jill Schurtz, Executive Director, and Christine MacDonald, CFO/Deputy Director, St. Paul Teachers Retirement Fund Association, presented the bill.

Sen. Pappas moved SF 1303 / HF 1459 be recommended to pass and be incorporated into the 2021 omnibus pension bill.

Members voting AYE:

| | | | |
|---------------|-------------|----------------|----------------|
| Chair Rosen | Sen. Pappas | Rep. Berg | Rep. Murphy |
| Sen. Frentz | Sen. Rarick | Rep. Frederick | Rep. Nelson |
| Sen. Jasinski | Sen. Senjem | Rep. Her | Rep. Rasmusson |

Members voting NAY: None

There being 12 ayes and zero nays, the **MOTION PREVAILED.**

SF 2098 (Pratt); HF 2188 (Mortensen): MSRS Correctional; Transfers one state employee's service credit from the general plan to the correctional plan.

Sen. Pratt presented and testified in support of his bill.

Mr. Burkitt reviewed the bill.

Carol Olson, Director of Forensic Services in Direct Care and Treatment, Department of Human Services, testified that Mr. Engle should have been in the correctional plan.

Rep. Mortensen informed members that Mr. Engle is aware of payment amount and he is prepared to make that payment.

Erin Leonard, Executive Director, Minnesota State Retirement System, testified to confirm the cost and payment amounts and that MSRS does not oppose the bill.

Rep. Murphy moved SF 2098 / HF 2188 be recommended to pass and be incorporated into the 2021 omnibus pension bill.

Members voting AYE:

| | | | |
|---------------|-------------|----------------|-----------------|
| Chair Rosen | Sen. Pappas | Rep. Berg | Rep. Nelson |
| Sen. Frentz | Sen. Rarick | Rep. Frederick | Rep. O'Driscoll |
| Sen. Howe | Sen. Senjem | Rep. Her | Rep. Rasmusson |
| Sen. Jasinski | | Rep. Murphy | |

Members voting NAY: None

There being 14 ayes and zero nays, the **MOTION PREVAILED.**

LCPR21-024: MSRS Unclassified; Extends the grandfather provision for the use of factors effective in 2016 in computing annuities for retirees who are at least age 63 or have at least 26 years of service.

Mr. Burkitt reviewed the bill.

Erin Leonard, Executive Director, MSRS, provided a letter stating MSRS' position on the bill and testified to the costs associated with the extension of the provision.

In response to comments from members, Chair Rosen indicated that jackets would be requested with revisions to replace the date with a blank and to delete paragraph (d), and the item was laid over.

SF 1993 (Howe); HF 2163 (O'Driscoll): PERA; Extends the time period for purchasing service credit for periods of federally protected military service leave.

Susan Lenczewski, Executive Director, Legislative Commission on Pensions and Retirement, reviewed the bill.

Sen. Howe moved Amendment S1993-1A.

| Members voting AYE: | | | | Members voting NAY: None |
|---------------------|-------------|----------------|-----------------|--------------------------|
| Chair Rosen | Sen. Pappas | Rep. Berg | Rep. Nelson | |
| Sen. Frentz | Sen. Rarick | Rep. Frederick | Rep. O'Driscoll | |
| Sen. Howe | Sen. Senjem | Rep. Her | Rep. Rasmusson | |
| Sen. Jasinski | | Rep. Murphy | | |

There being 14 ayes and zero nays, the **MOTION PREVAILED**, the amendment was adopted.

Doug Anderson, Executive Director, Public Employees Retirement Association, testified that PERA does not have a position on the bill, and that their concerns are addressed by amendment.

Matt Hilgart, Government Relations Manager, Association of Minnesota Counties, and also speaking on behalf of Minnesota Inter-County Association and the Association of Minnesota Counties, provided a joint letter and testified in support of the amendment.

Sen. Howe moved SF 1993 / HF 2163, as amended, be recommended to pass and be incorporated into the 2021 omnibus pension bill.

| Members voting AYE: | | | | Members voting NAY: None |
|---------------------|-------------|----------------|-----------------|--------------------------|
| Chair Rosen | Sen. Pappas | Rep. Berg | Rep. Nelson | |
| Sen. Frentz | Sen. Rarick | Rep. Frederick | Rep. O'Driscoll | |
| Sen. Howe | Sen. Senjem | Rep. Her | Rep. Rasmusson | |
| Sen. Jasinski | | Rep. Murphy | | |

There being 14 ayes and zero nays, the **MOTION PREVAILED**.

LCPR21-023: Revises the requirement for bills drafted by commission staff for agencies and pension systems.

Ms. Lenczewski reviewed the draft bill.

State Auditor Julie Blaha testified that she does not believe the requirement would apply to the State Auditor's Office and requested that the State Auditor be stricken from the definition of "agency."

Sen. Rosen moved LCPR21-023, amended on page 1 to delete line 12, be recommended to pass and be incorporated into the 2021 omnibus pension bill.

| Members voting AYE: | | | | Members voting NAY: None |
|---------------------|-------------|----------------|-----------------|--------------------------|
| Chair Rosen | Sen. Pappas | Rep. Frederick | Rep. O'Driscoll | |
| Sen. Frentz | Sen. Rarick | Rep. Her | Rep. Rasmusson | |
| Sen. Howe | Sen. Senjem | Rep. Murphy | | |
| Sen. Jasinski | | Rep. Nelson | | |

There being 13 ayes and zero nays, the **MOTION PREVAILED**.

SF 609 (Goggin); HF 419 (Draskowski): Modifies the allocation formula for supplemental state aid paid to relief associations and the PERA Statewide Volunteer Firefighter Plan - Delete-everything Amendment S0609-1A.

Ms. Lenczewski reviewed the bill and amendment.

Sen. Goggin and Rep. Draskowski testified in support of their bill and Amendment S0609-1A.

Senator Howe moved Amendment S0609-1A.

| Members voting AYE: | | Members voting NAY: | | |
|---------------------|-------------|---------------------|----------------|-------------|
| Chair Rosen | Sen. Rarick | Sen. Frentz | Rep. Berg | Rep. Murphy |
| Sen. Howe | Sen. Senjem | Sen. Pappas | Rep. Frederick | Rep. Nelson |
| Sen. Jasinski | | | Rep. Her | |

There being five ayes and seven nays, the **MOTION FAILED**, the amendment was not adopted.

State Auditor Blaha testified in opposition to the bill.

Nyle Zikmund, City Administrator, City of Mounds View, testified opposition to the bill, and that the issue of relief association overfunding needs to be studied.

Todd Greseth, volunteer firefighter, Wanamingo Fire Department, testified in support of the bill.

Mike Scott, Fire Chief, Eagan Fire Department, testified in support of the bill and that the entire relief association system needs major overhaul.

Brian Rice, representing the Plymouth Firefighters Relief Association, testified in opposition to the bill.

BJ Jungmann, Chair, Minnesota Fire Association Coalition, testified in opposition to the bill.

Kurt Frison, Assistant Fire Chief, White Bear Lake Fire Department, testified in opposition to the bill.

Testimony was submitted to the Commission in advance of the meeting by:

- Craig Clark, City Administrator, City of Austin, in opposition
- Mike Murphy, President, Apple Valley Fire Relief Association, in opposition
- Mark Schlangen, Fire Chief, Two Harbors Fire Department, in opposition
- Allen Lewis, Fire Chief/Emergency Manager, Virginia Fire Department, in support
- Mark Rosenblum, President, Minnesota State Fire Department Association, in opposition
- Joe Carpentier, Assistant Fire Chief, Oakdale Fire Department, in opposition

The bill was tabled.

Adjournment

The meeting adjourned at 7:30 p.m.

Attachment 20 – Written Testimony Submitted to Work Group

Written Testimony

Submitted to the Supplemental State Aid Work Group

Date: February 18, 2022

From: Blaine Hill, Manager, City of Morris

Rose,

I won't be able to attend the meeting on March 10th.

There are a couple of things that I think should be considered when looking at the Morris Fire Department. First, we are heavily funded in Morris with Local Government Aid that is used for everything we do. This makes it more difficult to provide the funding for the basics of firefighting so we have implement fees for fires. Second, we pay an hourly rate for training, drilling and for going to fires. Third, equipment costs are high, particularly trucks. Fourth, Morris is the larger of the fire departments out in our area in West Central Minnesota, so we have primary responsibilities for accident coverage. Fifth, we provide mutual aid without reimbursement and again being bigger, we go to almost everything. We recently provided the ladder truck for the Clinton Minnesota elevator fire almost 40 miles away. We pumped water for about 24 hours continuously. Our ladder truck is almost 30 years old and a new one is over \$1 million. We don't know what we are going to do. Finally, our Fire Relief continues to invest their own funds with the aid payment from the state. We annual review the Annual Benefit amount and have been adjusting it about \$50 more per year every year for a number of years now. We are at \$2,300 which is pretty good for a community our size. This system seems to work, but we are at the mercy of their investments. A collapse in the market would cause problems. It should be a bit more stable.

We have been fortunate with recruiting and I'm amazed at the work they do. It is needed and funding should be available to make sure they continue on into the future.

Blaine Hill
City Manager
Morris

Date: February 19, 2022

From: Ellen Kling, President, Ceylon Fire Relief Association

Rose,

Our supplemental goes into our special fund to fund our retirement as none of our entities fund any of our retirement. That aid has helped our department to grow our retirement. But now that we are over the 500000 threshold we will now use some of that to pay our auditor fees as they doubled. We depend on that 2% money. No matter what you do, someone is not going to be happy. I think it needs to be 4%. If you follow the mn firefighter Facebook page, there is a lot of discussion on increased cost for operating a relief. I wish we could have access to pull tabs monies

but not an option in our area. Currently it works. We would love more benefit but at least we get something as some states have no retirement.

Ellen Kling
Ceylon Fire Relief President

Date: February 23, 2022
From: Anthony Rupp, Treasurer, New London Fire Relief Association

Good Morning Rose,

I am responding to the email that was sent out last week in regards to State Aid.

From my standpoint (been involved with our relief association for 16 years and I have been fire chief for 4 years) we can't let our State Aid drop. This would dramatically affect Rural Departments pension levels. Rural departments depend on that state aid to maintain benefit levels. I am sure you are well aware that investment options with low risk are very poor returns, so we rely on the state aid to maintain benefit levels. In my opinion Pension Fund Benefit levels are the only way to Retain Firefighters after numerous years of service. I have seen it throughout my career that they will stay on for the full pension amounts (in our department it is 20 years). It is an enticement for retention, without it there is no enticement other than a personal goal to get to a certain year of service. I have also seen firsthand what happens when pension levels drop (neighboring communities). Firefighters will calculate the pension levels and will walk in mass quantities if they know a drop would be coming even prior to being fully vested. This puts the relief associations in terrible situations along with their communities they serve. We can't allow the State Aid or Supplemental Aid to drop in any way for Rural Departments as it would be counter intuitive towards not only retention but also protection for all the communities and the Firefighters and families that have dedicated many years of their lives to serve.

In regards to the other email that was sent out, forcing investment with the State Funds. I do have some concerns for this in regards to rural department pensions. The last time I looked into investing with the State Fund there was stipulations to how much you could increase your pension levels and I believe there were increments of \$500 in pension levels. This is very detrimental to rural departments. Our local departments do small increases to help raise the pension levels for those near retirement (\$100 raises). If we had to do it in increments of \$500, then we would ensure we couldn't raise our pension levels for almost 10 years time. This is extremely unfair to small rural departments with lower asset amounts. The enticement for members to stay on for retention for increased pension level benefits in their later years of their career is lowered dramatically. This was the main reason we never joined years ago when we looked into it.

Thanks,
Anthony Rupp

Date: February 25, 2022

From: John Kannas, Balsam Fire Department

Hi, here is my thought on the supplemental state aid. 1. The total annual benefit was about \$15,000 for Balsam about 20 years ago. Then it dropped to about \$13,000 when the supplemental benefit first came out. But varied as the formula changed. I think when the benefit for 20 years gets up to \$30,000 to \$40,000 it will help with recruitment and retention for the Balsam VFD. It is hard to compare now with what it was 42 years ago with no or very little pension. We have done an excellent job maximizing our annual return on investment. It is good to keep all the department members informed of the status of the funds. Most if not all members are not in it for the money. It is a community service. I was happy to be a volunteer firefighter for 30 years and Bob has now been on the department for over 40 years. To summarize, if there is going to be a supplemental State Aid, we, Balsam VFD should get its fair share. It seems the formulas favor the metro. Cities. Us country cousins get the short end of the stick.

John

Date: March 3, 2022

From: Aaron Johnston, Assistant Fire Chief, Coon Rapids Fire Department

Rose,

I am replying to your request for information on how a change to the supplemental aid calculation would potentially affect our Relief Association and its membership. As one of the top 10-15 relief associations in the state (based on fund value) we would potentially lose \$50k based on one assumption. This would be a lose of about \$1k per firefighter per year in pension value. Over 20 years this becomes \$20,000 + interest (7.5% historical rate of fund return) on the total fund would be a loss of about \$47,500.00 to each member over there 20 year career! This would be disheartening to our staff, but I am not sure anyone would leave the fire service because of it? The talk of this being a recruitment and retention issue is misleading to me! If departments are recruiting new firefighters based on a potential pension after ten or twenty years, then we have a bigger problem in the Fire Service.

This is going to come down to the "Haves verses the Have Nots" or "Metro V. Rural" fire departments in the end. We as a state and a Fire Service need to find a way to compensate our firefighters for their time and effort instead of relying on a volunteer system (free) for their community. While this system has worked in the past, it is quickly dying and the small rural communities are paying the price. We receive no additional funds from our city, the 2% monies and the supplemental state aid are the only revenues for our Deferred Compensation Fire Relief Fund.

Our Relief Board supports leaving the supplemental calculation as it is and find other ways to support rural outstate fire departments with other funding options.

Please let me know if you have any questions

Thanks

Aaron Johnston
Assistant Fire Chief
Coon Rapids Fire Department

Date: March 3, 2022
From: Nyle Zikmund, Administrator, City of Mounds View

Supplemental Aid Work Group – March 2022 Written Testimony/White Paper

Members;

Travels out of state limit my ability to present in person and thus, this written testimony.

Appreciate the opportunity to share my thoughts with the working group. Volunteer pension plans are an important tool to aid in continuing the rich volunteer fire profession in our wonderful State of Minnesota. To that end I offer for your consideration the following information in the hopes it moves the discussion forward in keeping with our great volunteer system.

My observation/assessment is that it appears the working group has come to some conclusion that redistribution of the Supplemental Aid based on a formula change is unlikely as it is fraught with internal turmoil amongst the fire service and political conflict at the legislature as any change results in winners and losers.

As to the question of where the “formula” came from, as one involved in those discussions; the answer is that it was discussed and it was based on the following equity equation. Data provided by the State Fire Marshal details, year over year; departments protecting more people/property have higher call volumes than those will lesser. Subsequently, the larger the department, the more training demands, call volume, and other requirements. From the “[2018 Fire In Minnesota](#)”, (most recent) approximately 37 of the approximately 780 fire departments in the state reported 0 fire calls with nearly 250 reporting five or less fire calls. Any formula using population, property value, or call volume – or any combination of that – is likely to result in a similar distribution. A formula using per firefighter would have a dramatic shift from metro/ suburban to rural as the vast majority of the states 19,000+ firefighters are located in the vast geography of the state.

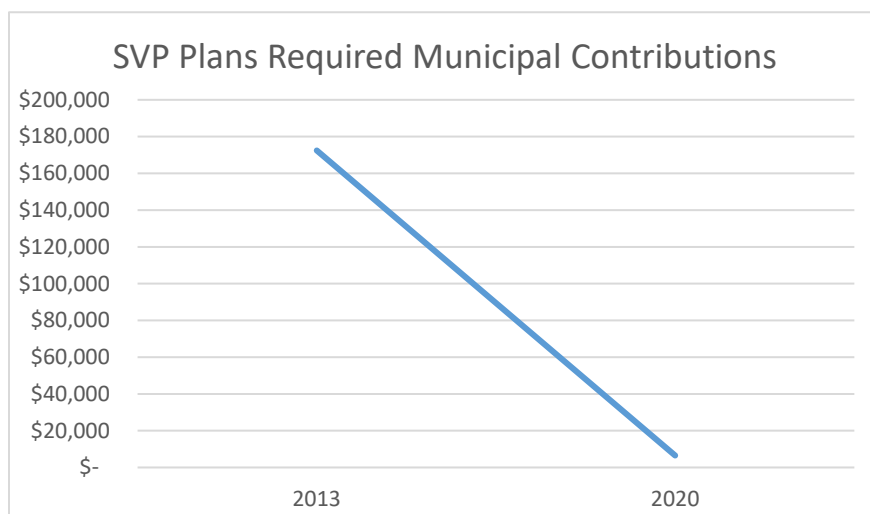
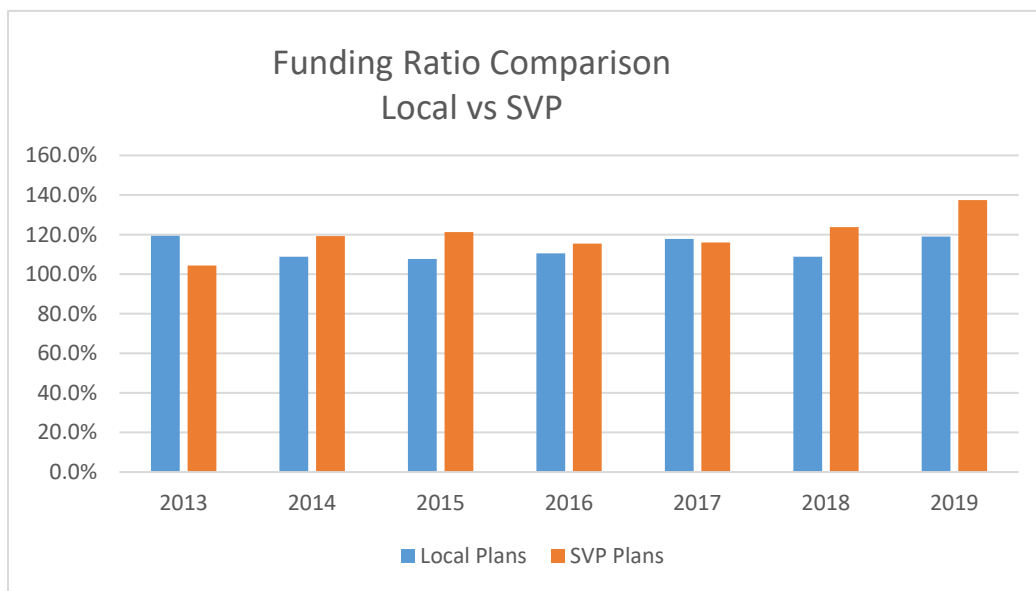
However, a redistribution based on per FF argues equity on a per FF basis but dismisses/discounts the substantial time commitment to ongoing training requirements, call volumes responded too, and other requirement burdens experienced by those members serving in high volume/high activity organizations.

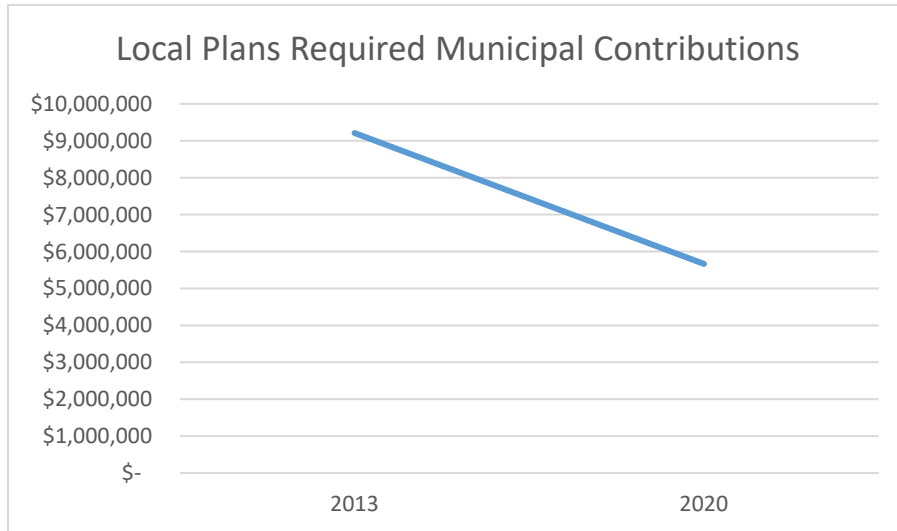
It should also be noted, that at the time the Supplemental Aid was created; Fire Safety Account revenues were increasing and monies allocated to the MBFTE were allowing the Board to fund basic firefighter (NFPA 1001) Firefighter I and II training as well as the certification cost, an approximate \$1,300 value per firefighter. Close to 1,000 “seats” have been and continue to be funded by the MBFTE. Of those 1,000, approximately 80% are volunteers from greater/outstate Minnesota. Many departments at the time (and many still do) had/have training budgets less than the funding

for even a single FF to complete the training and testing. The vast majority of the MBFTE funding is done on a per FF basis, and thus, is disproportionality distributed (to greater Minnesota) as compared to fire pension aid distribution (disproportionate to population/property areas).

Need for Aid – is Questionable:

The Supplemental Aid was historic in both the amount (30% more) and occurrence as it was the first new aid – going to all reliefs, in more than a century. History has now shown two things to have occurred since its inception; unprecedented surpluses (see charts below – Local Reliefs and State Plan Reliefs or SVP) of considerable portions, and a substantive reduction in required municipal contributions (see charts below). A more forensic analysis would also show there have been increases in benefits (as intended), but inconsistent in keeping up with the additional funding resources that have been provided. Note – source for Charts – OSA Compilation Reports, MN Dept. Revenue, PERA SVP Plan Data





Addressing the Surpluses:

The surplus issue was first discovered/revealed in 2018 as part of the data provided for the LCPR created Conversions and Dissolutions Work Group – and has grown in its magnitude since then.

Prior to any effort in acquiring more assets/fiscal resources; advocates and policy makers may want to work on assuring those additional resources already provided, migrate into the increased benefits for volunteer firefighters as envisioned.

Volunteer Fire Reliefs are the only public pension plans in the state with benefit levels determined at a local level. Arguably, in an environment of little training and understanding by pension plan administrators of public pension plan operation.

It seems probable that a formula could be developed whereby once a plan achieves full funding, a portion of that surplus is allocated to benefit increases on an automatic basis.

Determining How Much is Enough:

Advocates for more aid argue a correlation between pensions and recruitment and retention. PERA Director Anderson, at the February 2022 meeting; requested examples or details. State Fire Marshal representative Ehret shared a 3 year study completed in the past decade that provided a \$500 a year “stipend” for control group of volunteers that showed no conclusive data between the stipend and recruitment and retention.

It begs the question, if more is better, how much more will it take to be enough? 30% more was provided in 2013 with the primary result being the aforementioned surplus in assets and decrease in required municipal contribution but has shown it to be lacking specific to the envisioned and argued need for greater pension benefits.

As a former fire chief and now City Administrator for one of the larger, predominantly volunteer fire department operations in the state; we experienced a significant level of success in reducing

turnover; which goes a long way to addressing the recruitment problem, as a function of retention success.

However, isolating the pension as the singular cause is nearly impossible to do as other factors come into play, and situations change with time making it similarly difficult to compare.

That said, I am confident in stating the pension was successful in our example of substantially controlling “turnover” and retaining members for long periods of time. However, this was only accomplished in cooperation/partnership via increased contributions from the municipalities, all voluntary; based on a per FF basis calculation and targeting an equal amount to that of our fire state aid (2% and supplemental).

Other Factors/Options to Consider:

Pensions can and do make a difference in retention and to some degree recruitment. Virtually every study, if not all; of the volunteer fire pension system in Minnesota applauds the program, while simultaneously criticizing the decentralized administration and sub-standard return rates. To that end, the State Volunteer Plan was created in 2013 with nearly one quarter of fire reliefs now having joined.

The State Plan is no longer “experimental” with one singular plan leaving – due to a consolidation with a department that did not belong. By every measure, the State Plan demonstrates significant advantages over those locally administered; greater investment return, significant reduction in administration fees (hundreds of dollars versus thousands of dollars), and substantial reduction in plan administration (no administration duties for the relief). The first two arguably equate, for the majority of plans; more revenue than another 30% of supplemental aid would provide and not require any additional money or time and talent to advocate for more money. Simply joining the state plan will save thousands in annual audit fees and generate a much greater return for many reliefs; in combination - substantive improvement based solely on a decision to join the plan.

Can we Trust the SBI and PERA:

Teachers, Firefighters (career and volunteer), Troopers, Legislators, Sherriff’s and their Deputies, Correction Officers, Local and County Government employees, and local Law Enforcement have all trusted the SBI for decades. Those same individuals, have trusted PERA, MSRS or TRA as their plan administrators – for decades. Policy makers have to analyze the data, and if more state funds are requested for delivery of local services; it is not unreasonable for them to “maximize” those dollars where history has provided a proven track record. As taxpayers, we challenge our legislators to be responsible custodians of those resources.

Possible Options/Considerations/Improvements to the Volunteer Firefighter delivery and accompanying Volunteer Pension System.

1. Prioritize benefit (surplus issue) increase as top priority – utilize funds already in existence.
2. Allocate turn backs from departments migrating to career to the minimum aid program.
3. Seek redistribution of un-needed aid (PERA P & F allocation) to supplemental aid and target to plans under \$XXX in assets, in essence – expand the minimum aid recipient pool.
4. Incentivize plans to join SVP given their excellent performance record in asset management, virtually total elimination of all administrative duties by plan, and substantial reduction in administrative costs to the plan which in turn act as a contribution.

Minimum Aid and Supplemental Aid:

As the working group members know, Supplemental Aid is one of three state pension aids funding Minnesota Volunteer Fire Relief Associations. Minimum Aid and the “2%” aid comprise the other two. There is broad understanding of the 2% aid but less so of the Minimum aid and Supplemental Aid.

Minimum Aid

Minimum Aid was created in 1996 to address funding for the smallest fire reliefs and using a per FF distribution calculus as that provided the greatest equity based on data available at the time. The funding source was general fund money – amortization aid scheduled to turn back as the targeted fund had reached its funding goal. This was the first new aid since the creation of fire aid in 1885. At the time, it represented around a 10% increase to the total volunteer pension aid but had a much more dramatic impact as it was targeted to the smallest reliefs. The new aid set a funding level of \$260 per FF as compared to most being under \$100 per firefighter prior to the aid. The genesis for this change was driven by fire service groups in response to Senator Steve Morse’s advocacy to provide additional aid to the smaller reliefs.

Supplemental Aid

Supplemental Aid was fire service driven with the Minnesota Professional Firefighters spearheading an effort to secure general fund money directly into the PERA P & F fund to ease pressure on employer and employee contributions. The Minnesota State Fire Chiefs joined in the effort with \$5.5 million targeted for volunteer reliefs. This equated to a 30% increase for all plans. This aid is also general fund money.

Nyle Zikmund
Mounds View City Administrator
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Date: March 7, 2022

From: Dave Myers, Chief, Cohasset Fire Department

Hello Rose,

My name is Dave Myers. I am the Chief of Cohasset Fire. I just read the email looking for input on how state aid is divided up or handed out. If Cohasset were to receive more state aid we could increase our benefit level. Our city currently does not make an annual contribution to our retirement fund. State aid is the only money that we receive each year other than what we gain from investment performance. The only time the city makes a contribution is when we are not solvent which is rare. I believe only once in my seventeen years on the department has the city been required to contribute to the fund. Pretty self-explanatory what less aid would mean to the department. I'm not 100 percent sure how aid is allocated currently but if call volume is not part of it, adding that would make a difference for us. We run a fairly high amount of calls compared to

most other departments in our county. As far as recruitment and retention, more state aid would make becoming a member of the department more attractive and help retain the folks that sign up. At this point our two neighboring departments have a higher retirement benefit and run significantly less calls. Our city is fair when it comes to hourly pay but having the ability to raise that through state aid would only be beneficial. Thank you for the opportunity to comment! If you would like any more information feel free to reach out.

Sincerely,
Dave Myers
Cohasset Fire

Date: March 9, 2022

From: Brandon Lunde, Secretary, Wanamingo Fire Relief Association

As a volunteer firefighter, there is most certainly a strong desire to serve your community and utilize your strengths in helping others benefiting both loved ones and strangers alike. This is a quality that I am proud to say is shared among the numerous firefighters in this great nation, truly from “sea to shining sea”. Though I have served my community for a relatively short period (roughly 7 years), I have been able to see the dedication and commitment from the young and old volunteers in our department. I listen to the stories of days gone about how firefighters had to learn by trial and error and how much things have improved over the years. Thankfully, with the improvements to training and equipment, victims of fires, medical emergencies, and disasters have the best chance of survival possible. Unfortunately, however, this has led to an increase in training hours and time commitment by all firefighters and their loved ones to maintain an adequate and modern fire department. Given the danger and importance associated with this form of volunteer work, I find it remarkable and noble that this continues to be accomplished on a volunteer basis. Unlike many departments, the organization I am part of does not offer any type of monetary compensation, such as pay per call, for this sacrifice and determination to serve. We are simply proud to be there on what is many times the worst day of somebody’s life. There is, however, a token of appreciation following the countless hours of service when one has decided they have done all they can do to serve. The firefighter’s pension fund.

While a firefighter gets an enormous level of satisfaction from serving others and the privilege of being able to help others when they are needed, a firefighter’s family is donating the time of their loved one as well. They do not get to actively help others but loan out their loved ones to help out. Increasing expectations from the public, state, and federal authorities lead to higher demands for the firefighters of today. This oftentimes equates to missing numerous meals with family, cutting short the time tossing a football with a child, working during a child’s birthday, showing up late to your “normal job”, and sacrificing many other everyday activities because of the enormous amount of training requirements and call volumes. The pension is a great way to not only compensate the firefighter for risking their life, consuming countless hours of their life, and often weighing on their mental well-being but to also provide retirement benefits for their family as well. The term, “going to the pasture to graze” is such a great way to describe what a well-deserving community servant should be doing with their loved ones following years of service. The least the State can do is fairly distribute pension funds to all these community servants in this great state.

Living in a town of 1000 people, we require a much larger percentage of our population to staff a modern fire department. We most certainly do not have the luxury of a large pool to choose from. Though our small community does not have as many firefighters serving on our department as a large city, it still takes a “small army” to do all the required duties to safely and efficiently battle a raging blaze, conduct a rescue, or provide medical assistance to one in need. I am proud to say the level of care we provide while performing these duties meet or exceed the expectations from our community, which likely matches that of our brothers who serve on other departments, large and small. An additional challenge faced by small communities is the increased number of residents required to leave town to work on a day-to-day basis. This impacts the daytime response to emergencies and fires. While I can attest outstate Minnesota is full of prideful and resourceful community members, they are most certainly not blind to inequity being faced in the distributing of pension funds for the fire service. There is truly no argument that the amount of funds received upon retirement for large departments is often 10 times greater than that received by smaller departments. A revised, more fair distribution of funds would not only better serve the values of diversity, equity and inclusion but simply be the right thing to do. As we strive to shift society to support equality, I find it ironic that does not apply to the distribution of firefighter pension funds.

There is also a cultural aspect to all of this. Is a metro firefighter more important than an outstate Minnesota firefighter? This would be like saying a metro politician is more important than an outstate politician! Is the same process utilized to determine compensation for our elected officials as firefighter retirement? Of course not - this would most certainly be crazy thinking. As every vote counts the same in a political system, every firefighter should count the same in our great state. When we respond to a severe car accident, outstate and metro firefighters operate in the same fashion with the same expectations. Oftentimes, the argument regarding call volume and population is leaned on by large departments to justify their unjust share of the pension funds – But it is clear not all calls are created equal. This metric is easy to run to, as numbers may cloud a mindset. However, 30 nursing home lift assists in a month likely require much less time than a hay shed fire. Again, not all calls are created equal, and not all firefighters respond to every call. It should also be noted that training requirements are most certainly not impacted by call volume. Departments with 100 calls per year face the same standards and expectations as a department fielding 500 calls per year. And until you have hugged a husband or wife trying to comfort them following doing CPR on their loved one, you do not truly understand we are all brothers and equals, no matter community size. Until you have crawled on your hands and knees through a burning building searching for anybody inside, you will not understand we are all brothers, no matter the community size. We all do the same job, with the same level of commitment, with the same expectations, and strive to do our best to make somebody’s worst day just a bit better if possible. By distributing the pension funds fairly, you would essentially be showing the value in all that serve, not just certain departments.

Like I started with in my message, none of us do this for the money – we do this for the people. We want to be there for you, your friends, and your family if they are traveling through our outstanding community. It is, however, only fair if the distribution of the retirement funds is done in such a way that is fair for all, not benefiting some who do the same job more than others. Please practice what you preach – All men (and women) are created equal – for this reason, distribution of funds should also be done in a fair manner. While I understand dollar for dollar may not be practical or fair, many metro departments receiving greater than 10 times the amount of smaller departments is most certainly not fair either. Please create a system that ensures fairness. One we can use to promote to all future

firefighters that all the training, call response, commitment, and drive to continually improve is worth it. This type of volunteer work takes a physical and emotional toll on one's self. Distributing this pension fund fairly is one way to show appreciation for all who make these sacrifices, departments large and small. This unjust way only shows large departments are thought of in higher regard than the "little guys". Please work toward a win-win solution and do the right thing – Create a distribution method that is fair and reasonable for us all!

Thank You,

Brandon Lunde
Wanamingo Fire and Rescue

Date: March 9, 2022

From: Mike Murphy, President, Apple Valley Fire Relief Association

My name is Mike Murphy with the Apple Valley firefighter's relief association, I understand some potential changes to the supplemental state aid could benefit us, if it was doled out by member numbers, or by run volume, as we are in the 2400 call range, however, the problem with the supplemental state aid is that there is only one pot of money, and if we get more of the supplemental money, someone else gets less, and vice versa. I don't know that this is a problem, I haven't heard of any reliefs complaining that they should get more or less supplemental aid, so I'm wondering what is wrong with the current system? I believe it works, everyone gets some of the supplemental aid, and it is appreciated, I would not like to lose the amount that Apple Valley gets, and I don't want to Robin Hood a different relief's supplemental money, as I believe that isn't right either. I think the systems in place today have been for a while, and work, so why is the working group trying to make changes? If the working group's objective is to get more money to outstate departments, they should lobby for some of the state surplus money for outstate departments. I am not against us not getting a bump from the surplus money that the outstate departments would, I am however against us losing some of the benefits we are already getting or taking from the benefits others are receiving. This is just our opinion, and would like the state supplemental aid to not be changed.

Sincerely,

Mike Murphy
Apple Valley Fire Relief Association President