



Supplemental State Aid Work Group Meeting Agenda: January 12, 2022

- I. Call to Order**
Chair Auditor Blaha.
- II. Review and Approval of Work Group Meeting Minutes**
Exhibit A. Draft December 8, 2021, Meeting Minutes
- III. Review of Requested Information**
Exhibits B through E.
 - Supplemental State Aid Comparisons (B)
 - Firefighter and Fire Department Information (C)
 - Relief Association Pension Funding Sources (D)
 - Supplemental State Aid Statute (E)
- IV. Discussion of Allocation Options and Data Needs**
Exhibits F through H.
 - Supplemental State Aid Allocation Options (F)
 - LCPR Staff Summary of SF 609 / HF 419 (G)
 - LCPR Staff Summary of Amendment to SF 609 / HF 419 (H)
- V. Other Business**
- VI. Next Meeting**
Thursday, February 10, 2022
2 p.m. to 3:30 p.m.
Virtually via Zoom
- VII. Adjournment**

Individuals with disabilities who need a reasonable accommodation to participate in this event, please contact Rose Hennessy Allen at (651) 296-5985 or (800) 627-3529 (TTY) by January 10, 2022.



Exhibit A

12-08-21 Approved Minutes

Members Present

Julie Blaha, State Auditor
Doug Anderson, Public Employees Retirement Association Executive Director
Roger Carlson, Minnesota State Fire Department Association Representative
John Ehret, State Fire Marshal Division Representative
Todd Greseth, Minnesota Association of Townships Representative
Bruce Hemstad, Minnesota State Fire Chiefs Association Representative
Laurie Hokkanen, League of Minnesota Cities Representative
Jim McCoy, Minnesota State Fire Chiefs Association Representative
Kristie Strum, Department of Revenue Representative

Members Excused

Marshall Hallock, League of Minnesota Cities Representative
Corey Nellis, Minnesota State Fire Department Association Representative
Mike Scott, Minnesota Association of Townships Representative

Office of the State Auditor and Legislative Support Present

Ramona Advani, Deputy State Auditor and General Counsel
Chad Burkitt, Legislative Commission on Pensions and Retirement Analyst
Rose Hennessy Allen, Office of the State Auditor Pension Director
Susan Lenczewski, Legislative Commission on Pensions and Retirement Executive Director

I. Call to Order

Auditor Blaha called the meeting to order. She explained that the meeting was being recorded and streamed to the Office of the State Auditor (OSA)'s YouTube channel. The meeting agenda was accepted with no objections.

II. Review and Approval of Work Group Meeting Minutes

The members reviewed the November 17, 2021, meeting minutes that had been provided in advance. The meeting minutes were accepted with no objections.

III. Review of Requested Information

Strum provided an overview of the fire and supplemental state aid programs, and provided a step-by-step example for an initial fire aid calculation. Strum explained that evidence of a fire department's service area is provided to the Department of Revenue through contracts and apportionment agreements. Hennessy Allen noted when sharing the historical aid amounts that reductions to the 2007, 2008, and 2009 fire state aid amounts were made to correct for prior-year overstatements on fire insurance premiums by insurance companies. The decrease in aid during these three years was therefore due in part to these adjustments and in part to lesser taxes collected on insurance premiums.

Work Group members reviewed a comparison of 2020 supplemental state aid amounts and the aid amounts had they been determined based on the number of active firefighters, instead. Requests were made for this document to be sorted by the difference in aid amounts, and for the total change amount.

The Work Group members discussed the term “active firefighter” and that there would be merit in understanding the various types of firefighters and fire departments.

IV. Consideration of 2021 Legislation and Testimony

Auditor Blaha explained that part of the Work Group’s direct charge is to review the 2021 bill that was heard by the Pension Commission and to consider testimony on the legislation. A link to watch the Pension Commission meeting during which the legislation was discussed was provided to the Work Group members, as well as copies of the legislation, amendment, staff memos, and written testimony.

V. Discussion of Data Needs and Next Steps

Auditor Blaha said at the next meeting, the Work Group will start to list options for consideration, and determine any data needs. Two options already mentioned by the Work Group are allocating supplemental state aid by the number of active members, and allocating the \$9 million to relief associations and the PERA SVF Plan that currently is appropriated to the PERA P&F Plan when that appropriation ends.

Work Group members requested information on authorized uses of fire state aid and supplemental state aid.

VI. Other Business

There was no other business.

VII. Next Meeting

Wednesday, January 12, 2022
10 a.m. to 11:30 a.m.
Virtually via Zoom

VIII. Adjournment

The meeting was adjourned at 11:32 a.m.

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

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

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

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

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

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

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

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

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

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

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		-	-	-

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)

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)

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)
Chanhassen 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



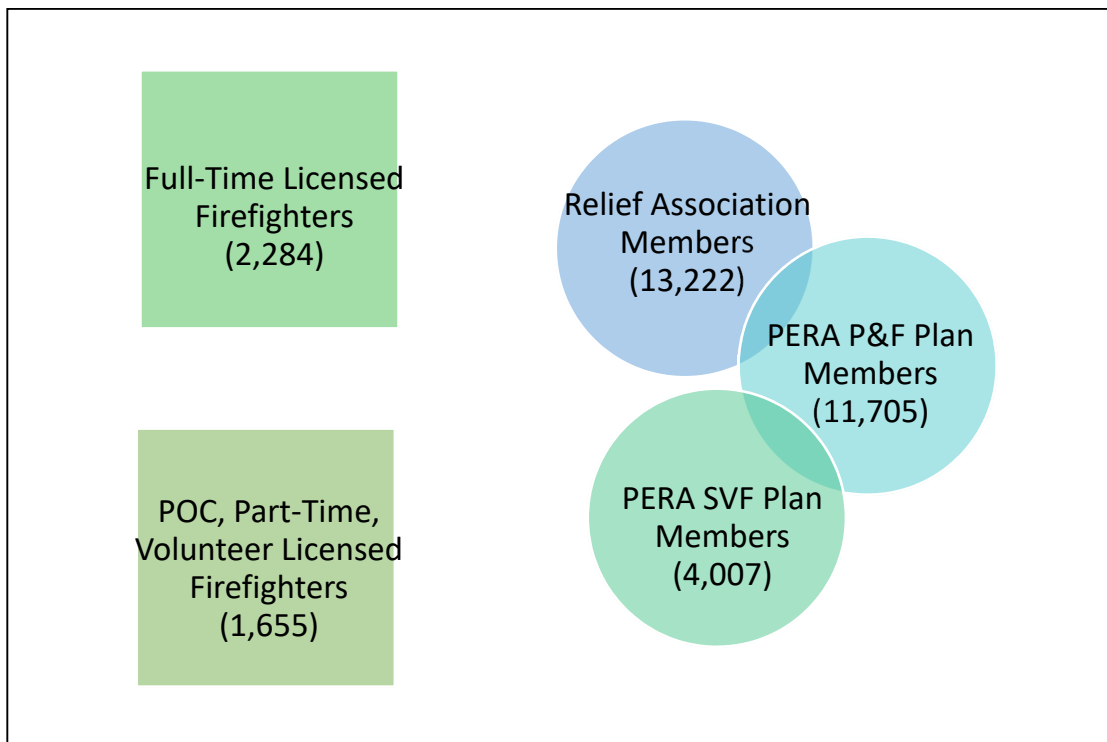
Exhibit C

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
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.

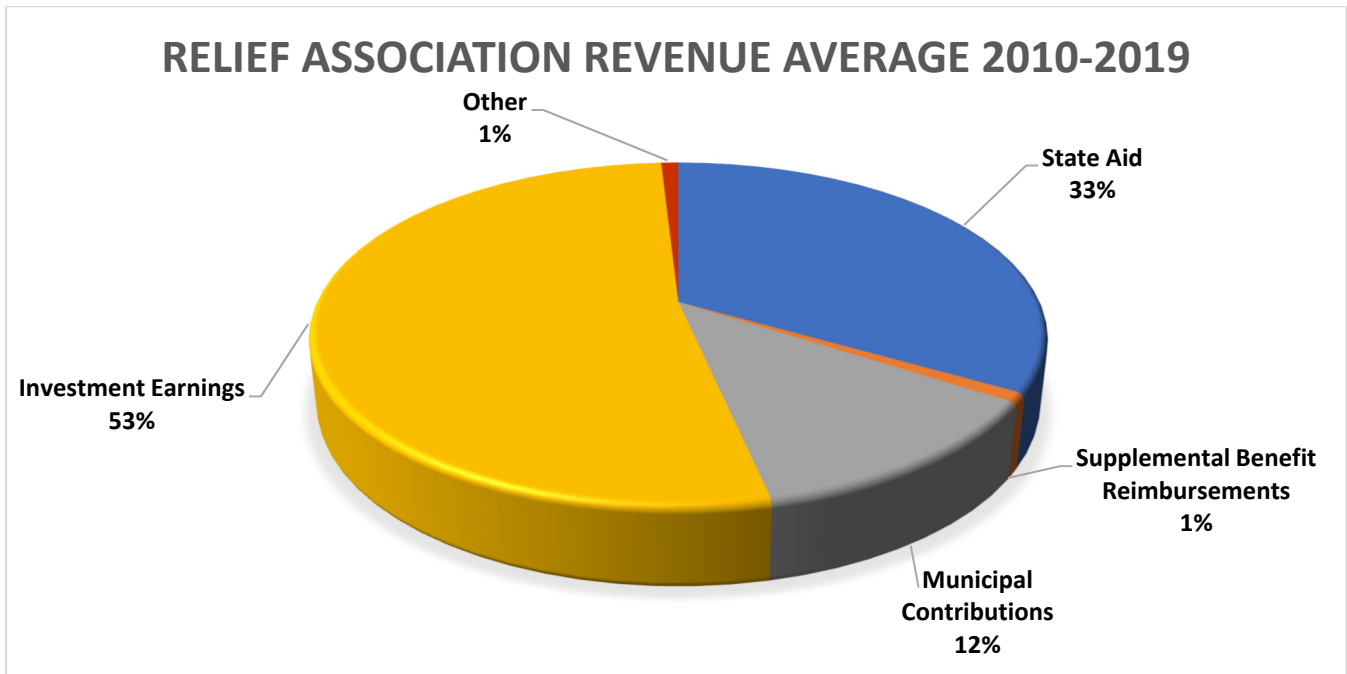
History: 1979 c 201 s 18; 1983 c 219 s 10; 2009 c 169 art 10 s 45; 2010 c 359 art 6 s 9; 2014 c 296 art 12 s 12; 2020 c 108 art 7 s 9



Exhibit D

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.



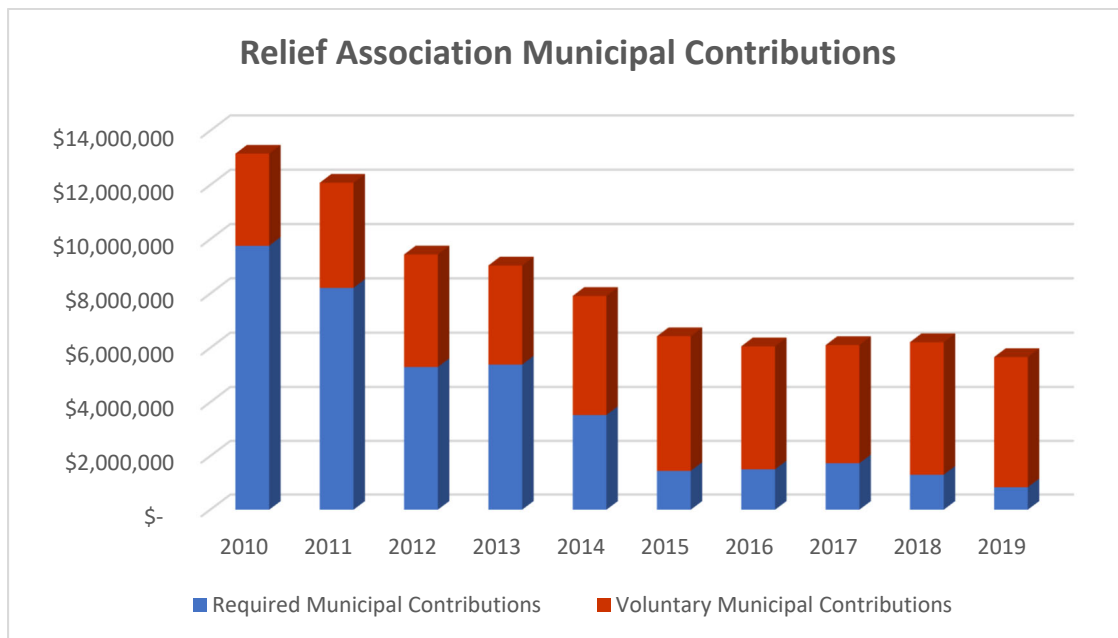
Below is data for relief associations that had the largest total disbursements in service pensions during 2019. We averaged total service pension disbursements by the number of benefit recipients, to provide an average benefit payment amount. The revenue sources funding these service pensions were, on 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.



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



Exhibit F

Supplemental State Aid Allocation Options

Options for the Supplemental State Aid Work Group to consider regarding the allocation of supplemental state aid include the following:

1. Keep current allocation method (aid is allocated in proportion to fire state aid amounts paid).
2. Change the allocation method so that it's based on the number of active firefighters.
3. Change the allocation method so that it's based on a fire department's call volume.
4. Keep the current allocation method. However, when fire departments no longer qualify for supplemental state aid because they transition to an all full-time department, earmark their aid to small fire departments.
5. Keep the current allocation method. However, when the aid payable to the PERA P&F Plan and the MSRS State Patrol Plan ends, allocate the full \$15.5 million appropriated to the supplemental state aid program to fire departments with firefighters in a relief association or the PERA SVF Plan.
6. Change the authorized uses of the aid to include payments to firefighters as annual stipends or other type of compensation.
7. Change the authorized uses of the aid to include certain fire department expenses, such as maintenance and equipment.
8. Consider which fire departments should receive the aid. Should full-time/career fire departments receive an allocation? Should fire departments with no pension coverage for their firefighters receive an allocation?
9. Others?

**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

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

Summary of Amendment S0609-1A

Prepared by: Susan Lenczewski

Date: March 23, 2021

The delete-all amendment amends SF 609 (Goggin) / HF 419 (Drazkowski), a bill that revises the method of allocating supplemental state aid to volunteer firefighter relief associations and the PERA Statewide Volunteer Firefighter Plan. The changes made by the amendment are not substantive, in that they do not change the per firefighter allocation method in the bill. The amendment incorporates changes the Department of Revenue needs in order to administer the bill.

- The amendment adds two new definitions, for “career firefighter municipalities” and “per firefighter amount” to add clarity and make the allocation provisions easier to understand. The amendment replaces the definition of “municipality” with the definition in current law, at paragraph (b) of subdivision 2 of Section 423A.022. The strike-out of paragraph (b) remains as in the bill, since this definition is now included in subdivision 1a, the new definitions subdivision.
- The amendment adds a look-back to two years prior to the date the supplemental aid is to be paid to determine the number of active volunteer firefighters. DOR does not receive data quick enough from PERA and the State Auditor to use more current data to determine the number of active volunteer firefighters in each fire department around the state.
- The amendment requires PERA and the State Auditor to provide the data regarding the number of active volunteer firefighters by July 1 each year, in a format required by the DOR, for one year and two years prior to July 1 reporting date. (We understand the DOR needs Excel spreadsheets, not pdfs of spreadsheets.)
- Finally, the amendment includes a default, which will apply if the DOR does not receive firefighter data on a municipality for any particular year, which we understand could happen if the municipality does not timely provide the data to PERA or the State Auditor or PERA or the State Auditor do not timely provide the data to the DOR. The default is that the DOR will consider a municipality as having 10 active volunteer firefighters, in the absence of actual data on the number of firefighters.

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