

# **Minnesota Volunteer Fire Relief Association**

## **Working Group Meeting**

State Auditor's Office  
Thursday, November 17, 2005  
11 a.m. to 1 p.m.

### **I. Call to Order**

*Rotating Chair Dave Jaeger.*

### **II. Working Group Process Discussion**

Exhibits A through D.

- *Proposed* Working Group Meeting Schedule
- Working Group Purpose Statement
- Working Group Process
- Working Group Membership List

### **III. Overview of Recently Enacted Relief Association Laws**

*Larry Martin to report.*

Exhibit E.

- Summary of 2005 Volunteer Fire Legislation

### **IV. Board Officer Positions, Duties and Salaries**

Exhibit F.

- Minn. Stat. § 424A.04

### **V. MFIRS Reporting for State Fire Aid Eligibility**

Exhibit G.

- MFIRS Reporting for State Fire Aid Eligibility (12/07/04)

### **VI. Reporting Form Timelines**

Exhibits H through K.

- 2005 Reporting Year Entities
- State Fire Aid Certification History
- November State Aid Payment Recipients
- Late Filing Fire Relief Associations

### **VII. FRPAS Presentation**

*Brian Martenson to report.*

Exhibit L.

**VIII. Other Business**

**IX. Next Meeting**

Thursday, December 1, 2005

11 a.m. to 1 p.m.

State Auditor's Office

**X. Adjournment**

**Exhibit A**  
***Proposed Working Group Meeting Schedule***

**Thursday, November 17, 2005**

Introductory Meeting  
*Dave Jaeger, Rotating Chair*  
State Auditor's Conference Room  
11:00 a.m. to 1:00 p.m.

**Thursday, December 1, 2005**

Benefits Meeting  
*Tom Nelson, Rotating Chair*  
State Auditor's Conference Room  
11:00 a.m. to 1:00 p.m.

**Thursday, December 15, 2005**

Finance Meeting  
*Ed Dietz, Rotating Chair*  
State Auditor's Conference Room  
11:00 a.m. to 1:00 p.m.

**Thursday, January 12, 2005**

Investment Meeting  
*Phil Kern, Rotating Chair*  
State Auditor's Conference Room  
11:00 a.m. to 1:00 p.m.

**Thursday, January 26, 2005**

Final Meeting  
*State Auditor Patricia Anderson, Rotating Chair*  
State Auditor's Conference Room  
11:00 a.m. to 1:00 p.m.

**Exhibit B**  
**Working Group Purpose Statement**

To bring together the major volunteer fire relief association stakeholders to develop relationships, open communication, discuss relief association issues and make the Pension Process easier and more effective by:

- Clarifying applicable state laws,
- Simplifying reporting forms,
- Discussing training opportunities,
- And addressing any other relevant issues.

**Exhibit C**  
**Working Group Process**

- Discuss and make recommendations to clarify state laws, simplify reporting forms, and address training and other issues,
- Implement recommendations that do not require law changes, and
- Forward suggested statutory changes upon consensus to the Legislative Commission on Pensions and Retirement.

**Exhibit D**  
**Working Group Membership List**

- 1. City Finance Manager**  
Don Rambow, Finance Director  
City of White Bear Lake  
4701 Highway 61 North  
White Bear Lake, MN 55110-3227  
Phone: (651) 429-8526  
Fax: (651) 429-8500  
[drambow@whitebearlake.org](mailto:drambow@whitebearlake.org)
- 2. Defined Contribution Plans**  
Curt Roberts, President  
Maple Grove Fire Relief Association  
12800 Arbor Lakes Parkway  
Maple Grove, MN 55311  
Phone: (612) 348-7131  
Fax: (612) 348-5340  
[Curt.Roberts@co.hennepin.mn.us](mailto:Curt.Roberts@co.hennepin.mn.us)
- 3. Defined Benefit Lump Sum Plans**  
Ed Dietz, Treasurer  
Maplewood Fire Relief Association  
1403 Kohlman Avenue  
Maplewood, MN 55109  
Phone: (651) 483-5354  
Fax: (651) 249-2879  
[eddietz@hotmail.com](mailto:eddietz@hotmail.com)
- 4. Legislative Commission on Pensions & Retirement**  
Lawrence A. Martin, Director  
Edward Burek, Deputy Director  
55 State Office Building  
Saint Paul, MN 55155  
Phone: (651) 296-2750  
Fax: (651) 297-3697  
[lisa.dieslin@commissions.leg.state.mn.us](mailto:lisa.dieslin@commissions.leg.state.mn.us)

- 5. Minnesota Area Relief Association Coalition**  
Jim Hansen  
Spring Lake Park, Blaine & Mounds View Relief Association  
1710 County Highway 10 NE  
Spring Lake Park, MN 55432  
(763) 786-4436  
[jhansen@sbmfire.com](mailto:jhansen@sbmfire.com)
- 6. Minnesota State Fire Chiefs Association/Monthly Plans**  
Nyle Zikmund, Chief  
Spring Lake Park, Blaine & Mounds View Fire Department  
1710 County Highway 10 NE  
Spring Lake Park, MN 55432  
(763) 786-4436  
[nzikmund@sbmfire.com](mailto:nzikmund@sbmfire.com)
- 7. League of Minnesota Cities**  
Anne Finn  
145 University Avenue West  
Saint Paul, MN 55103-2044  
(651) 281-1200  
[afinn@lmnc.org](mailto:afinn@lmnc.org)
- 8. Minnesota State Fire Department Association**  
Dave Ganfield, Secretary  
7100 – 147<sup>th</sup> Street West  
Apple Valley, MN 55124  
(612) 598-6369  
[msfda@msfda.org](mailto:msfda@msfda.org)
- 9. Minnesota Small Cities**  
Phil Kern, City Administrator  
PO Box 108  
Delano, MN 55328-0108  
Phone: (763) 972-0550  
Fax: (763) 972-6174  
[pkern@delano.mn.us](mailto:pkern@delano.mn.us)

**10. Defined Benefit Lump Sum Plans**

Dave Jaeger, Treasurer  
Mahnomen Firemen's Relief Association  
116 SW Roosevelt Street  
Mahnomen, MN 56557  
Phone: (218) 935-5668  
Fax: (218) 935-2574  
[jaegerd@localnet.com](mailto:jaegerd@localnet.com)

**11. Defined Benefit Lump Sum Plans**

Tom Nelson, Secretary  
Northfield Fire Department Relief Association  
Minnesota Public Radio  
45 Seventh Street East  
Saint Paul, MN 55101  
(651) 290-1312  
[tnelson@mpr.org](mailto:tnelson@mpr.org)

**12. State Auditor Patricia Anderson**

Suite 500  
525 Park Street  
Saint Paul, MN 55103  
Phone: (651) 296-5985  
Fax: (651) 282-5298  
[state.auditor@state.mn.us](mailto:state.auditor@state.mn.us)





TO: Members of the Volunteer Fire Working Group  
FROM: Ed Burek, Deputy Director  
RE: Summary of 2005 Volunteer Fire Legislation  
DATE: November 3, 2005

Introduction

As background, it may be helpful to have a summary of volunteer fire legislation enacted as a result of the 2005 First Special Session.

Summary

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A. Volunteer Firefighter Relief Associations

Numerous changes were made in volunteer fire laws. While a few changes have some substantive impact, most changes reflect an effort to remove ambiguity by more clearly specifying requirements.

1. Resetting Nature of Trigger for Filing a Financial Report Rather than a Financial Statement. An annual financial report, rather than a financial statement, must be filed every year after a relief association first exceeds \$200,000 in liabilities or assets, rather than being dependent on whether assets or liabilities exceeded that trigger in the most recent year. *Laws 2005, First Special Session, Chapter 8, Article 9, Sections 1 and 2. Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*
2. Specification of Actions that Will Cause Withholding or Forfeiture of State Aid. The State Auditor's responsibility to withhold aid to a relief association if the association fails to comply with law is clarified by adding a listing of specific actions which will cause aid withholding. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 3. Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*

These specific actions include failure to:

- (1) file an accurate financial report or statement;
  - (2) meet treasurer bonding requirements;
  - (3) file an actuarial report (if applicable), or properly determine the accrued liability and annual accruing liability of the relief association;
  - (4) obtain a sufficient municipal contribution;
  - (5) obtain any required municipal ratification of benefit improvements;
  - (6) invest only in authorized investments;
  - (7) control expenses by incurring only authorized special fund expenses;
  - (8) provide investment portfolio reporting;
  - (9) obtain broker acknowledgements of investment restrictions;
  - (10) engage in only authorized transactions; and
  - (11) pay service pensions consistent with the flexible service pension maximum law.
3. Lump Sum Plans: Revision, Clarification of Financial Requirements Determination Procedures. Obsolete references are removed, and amortization procedures are revised to match the procedure as indicated in State Auditor forms, with one-tenth of any initial unfunded liability related to a benefit improvement to be retired annually. The amortization procedures are revised for lump sum plans to include amortization of investment losses. The annual amortization amount is capped to not exceed the total remaining unfunded liability after considering other investment or contribution gains. The deduction of fire state aid in the municipal contribution determination procedure is limited to last year's aid plus 3.5 percent. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 4. Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*
  4. Lump Sum Plans: Disclosure of Financial Requirements and Minimum Municipal Obligation. The financial report or financial statement must include the relief association financial requirements and the minimum municipal obligation. The State Auditor is authorized to obtain copies of any certification forms related to these financial requirements and city obligations if contributions are

found to be insufficient. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 5.*  
*Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*

5. Monthly Plans: Amortization of Experience Losses. Monthly plans must amortize experience losses (from mortality, retirement age, or investments) over ten years, which previously were not required to be amortized. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 6.*  
*Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*
6. Monthly Plans: Revision, Clarification of Financial Requirements Determination Procedures; Disclosure of Financial Requirements. The deduction of fire state aid in the municipal contribution determination procedure is limited to last year's aid plus 3.5 percent. The financial report or financial statement must include the relief association financial requirements and the minimum municipal obligation. The State Auditor is authorized to obtain copies of any certification forms related to these financial requirements and city obligations if contributions are found to be insufficient. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 7.*  
*Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*
7. Monthly Plans: Reduction in Financing Amounts Needed to Support any Given Benefit Level. The minimum three-year average amount of available financing per firefighter for monthly benefit plans is reduced from \$84 per firefighter to \$81 per firefighter for each \$1 of monthly benefit per year of service, and the prior year's service pension maximum is grandfathered if average financing per firefighter has fallen. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 10.* *Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*
8. Monthly Volunteer Fire Plans: Elimination of Obsolete Amortization Date Language. The financial requirements provision is revised to eliminate obsolete amortization target dates. *Laws 2005, First Special Session, Chapter 8, Article 10, Section 6.* *Source: S.F. 439 (Betzold); H.F. 2094 (Smith)*
9. Treatment of Money Market Funds in Mutual Fund Investment Limit. Money market mutual funds will not be considered in the determination of whether a relief association exceeds the 75 percent investment limit in mutual funds. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 8.* *Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*
10. Relief Associations Offering Defined Contribution Plan Accounts; Clarified Account Allocation Procedure. The allocation to accounts provision is clarified by indicating the allocation procedure applies only to active member accounts, and by clarifying the investment return crediting period. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 11.* *Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*
11. Deferred Service Pensions: Revised Interest Crediting Options. The five percent interest option is revised to allow interest of five percent or less, as set by the board of directors and approved by the municipality. Interest would be payable from the first of the month following separation from service to the first of the month in which the individual becomes eligible to receive the service pension. New language is added to specifically address interest crediting procedures on deferred defined contribution plan benefits. If provided for in the bylaws, the association may use any of the approaches approved in law for defined benefit plans, or it may credit any investment return on the special fund assets in proportion to the share of the assets in the special fund to the credit of the given deferred member. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 12.*  
*Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*
12. Volunteer Fire Plans: Military Leave Provision. A military leave of absence service credit procedure is added to volunteer fire law. A volunteer firefighter with a break in service to provide military service shall receive not more than five years of service credit upon prompt return to the relief association, or if the association provides a defined contribution benefit, up to five years of contributions. To be eligible, the military service must be honorably served. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 13.* *Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*
13. Revised Ex-Officio Board Membership Requirements. For relief associations associated with a municipal fire department, the two positions previously filled by the mayor and the clerk, clerk treasurer, or finance director, will be filled by an elected municipal official and an elected or appointed municipal official designated by the municipal governing board. If the relief association is a subsidiary of an independent nonprofit firefighting corporation, the board is

reduced from ten to nine members. There will be two, rather than three, trustees drawn from the officials of the municipalities served by the firefighting corporation. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 14. Source: S.F. 259 (Betzold); H.F. 1706 (Smith)*

14. Consolidating Relief Associations, Alternative Prior Service Benefit Related Amounts. Rather than setting benefits for prior service following a volunteer firefighter relief association consolidation at the highest level previously authorized by any of the consolidating relief associations, another option will be permitted: providing a benefit for that past service equal to the last approved benefit level of the prior association which covered the individual. *Laws 2005, First Special Session, Chapter 8, Article 9, Section 15. Source: Commission Amendment to S.F. 623 (Tomassoni); H.F. 240 (Rukavina)*

The following three provisions apply to the specific relief associations indicated.

15. Bloomington Fire Department Relief Association: Revised Amortization Procedure and Salary/Rate of Return Assumptions. The salary increase assumption is revised to 4.0 percent per year, rather than 3.5 percent; the rate of return assumption is revised to 6.0 percent rather than 5.0 percent, and any unfunded liability, including experience losses, are to be amortized over rolling 20-year periods. *Laws 2005, First Special Session, Chapter 8, Article 11, Sections 1, 2, and 3. Source: S.F. 2038 (Michel); H.F. 2173, and H.F. 2453 (Kahn)*
16. Aurora, Biwabik City, Hoyt Lakes, and Palo Volunteer Firefighters Relief Associations, Merger. If two more of these associations consolidate, notwithstanding current general law, for any service rendered by a person prior to the consolidation, the benefit is as provided by the plan that provided coverage just prior to the consolidation, and for service after the consolidation, the service is covered by the highest benefit level provided by any of the consolidating relief associations at the time of consolidation. Further increases can occur consistent with benefit level increase procedures in law (the flexible service pension maximum provisions). Local approval is required. *Laws 2005, First Special Session, Chapter 8, Article 11, Section 16. Source: S.F. 623 (Tomassoni); H.F. 240 (Rukavina)*
17. Maplewood and Oakdale Volunteer Fire Relief Associations: Asset and Liability Transfer. If both cities and both relief association boards provide approval, the Maplewood Firefighters Relief Association can transfer assets equal to the total value of the service credit earned by members of the Oakdale Fire Department Relief Association (who are currently eligible to receive a combined service pension for firefighting service in both associations) related to the service credit that the applicable firefighters accrued while working for the Maplewood Fire Department. The asset/liability transfer would relieve the Maplewood association of further obligations related to the future retirement benefits. A certified copy of the ratified agreement must be filed with the State Auditor and Secretary of State. Local approval required. *Laws 2005, First Special Session, Chapter 8, Article 11, Section 18. Source: S.F. 1431 (Wiger); H.F. 1608 (Slawik)*

The following provision applies to many different plan groups, including volunteer fire plan funds. The applicable plans are the Minnesota State Retirement System General Plan (MSRS-General), MSRS-Correctional, the MSRS State Patrol Retirement Plan, the MSRS Judges Retirement Plan, the Public Employees Retirement Association General Plan (PERA-General), PERA-Correctional, PERA-P&F, the Teachers Retirement Association (TRA), the first class city teacher retirement fund associations, the Minneapolis Employees Retirement Fund (MERF), the University of Minnesota Faculty Retirement Plan and Supplemental Plan, any police plan, and any paid or volunteer fire plan including the Bloomington Fire Relief Association.

18. Revised Financial Report Requirements. The provision specifying the content of financial reports (Minnesota Statutes Section 356.20, Subdivision 4, in Chapter 356) is revised by correcting obsolete references to the Commission-retained actuary, and by requiring exhibits detailing administrative and investment-related expenses. The administrative expense exhibit must provide meaningful detail on personnel expenses, communication-related expenses, office building and maintenance expenses, professional service fees, and other expenses. The investment-related exhibit must describe in meaningful detail the internal investment-related expenses and the external investment-related expenses. *Laws 2005, First Special Session, Chapter 8, Article 3, Section 6. Source: S.F. 430 (Betzold); H.F. 2089 (Smith)*



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### Minnesota Statutes 2005, 424A.04

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#### **424A.04 Volunteer relief associations; board of trustees.**

Subdivision 1. **Membership.** (a) A relief association that is directly associated with a municipal fire department must be managed by a board of trustees consisting of nine members. Six trustees must be elected from the membership of the relief association and three trustees must be drawn from the officials of the municipalities served by the fire department to which the relief association is directly associated. The bylaws of a relief association which provides a monthly benefit service pension may provide that one of the six trustees elected from the relief association membership may be a retired member receiving a monthly pension who is elected by the membership of the relief association. The three municipal trustees must be one elected municipal official and one elected or appointed municipal official who are designated as municipal representatives by the municipal governing board annually and the chief of the municipal fire department.

(b) A relief association that is a subsidiary of an independent nonprofit firefighting corporation must be managed by a board of trustees consisting of nine members. Six trustees must be elected from the membership of the relief association, two trustees must be drawn from the officials of the municipalities served by the fire department to which the relief association is directly associated, and one trustee shall be the fire chief serving with the independent nonprofit firefighting corporation. The bylaws of a relief association may provide that one of the six trustees elected from the relief association membership may be a retired member receiving a monthly pension who is elected by the membership of the relief association. The two municipal trustees must be elected or appointed municipal officials, selected as follows:

(1) if only one municipality contracts with the independent nonprofit firefighting corporation, the municipal trustees must be two officials of the contracting municipality who are designated annually by the governing body of the municipality; or

(2) if two or more municipalities contract with the independent nonprofit corporation, the municipal trustees must be one official from each of the two largest municipalities in population who are designated annually by the governing bodies of the applicable municipalities.

(c) The municipal trustees for a relief association that is directly associated with a fire department operated as or by a joint powers entity must be designated annually by the joint powers board. The municipal trustees for a relief association that is directly associated with a fire department service area township must be designated by the township board.

(d) If a relief association lacks the municipal board members provided for in paragraph (a), (b), or (c) because the fire department is not located in or associated with an organized municipality, joint powers entity, or township, the municipal board members must be appointed from the fire department service area by the board of commissioners of the applicable county.

(e) The term of these appointed municipal board members is one year or until the person's successor is qualified, whichever is later.

(f) A municipal trustee under paragraph (a), (b), (c), or (d) has all the rights and duties accorded to any other trustee, except the right to be an officer of the relief association board of trustees.

(g) A board must have at least three officers, who are a president, a secretary and a treasurer. These officers must be elected from among the elected trustees by either the full board of trustees or by the membership, as specified in the bylaws. In no event may any trustee hold more than one officer position at any one time. The terms of the elected trustees and of the officers of the board must be specified in the bylaws of the relief association, but may not exceed three years. If the term of the elected trustees exceeds one year, the election of the various trustees elected from the membership must be staggered on as equal a basis as is practicable.

Subd. 2. **Fiduciary duty.** The board of trustees shall undertake their activities consistent with chapter 356A.

Subd. 3. **Conditions on relief association consultants.**

(a) If a volunteer firefighter relief association hires or contracts with a consultant to provide legal or financial advice, the association shall obtain and the consultant shall provide a copy of the consultant's certificate of insurance.

(b) A consultant is any person who is employed under contract to provide legal or financial advice and who is or who represents to the volunteer firefighter relief association that the person is:

(1) an actuary;

(2) a licensed public accountant or a certified public accountant;

(3) an attorney;

(4) an investment advisor or manager, or an investment counselor;

- (5) an investment advisor or manager selection consultant;
- (6) a pension benefit design advisor or consultant; or
- (7) any other financial consultant.

HIST: 1979 c 201 s 14; 1980 c 607 art 15 s 12; 1981 c 224 s 210; 1983 c 219 s 8; 1989 c 319 art 8 s 27; 2000 c 461 art 15 s 10; 1Sp2001 c 10 art 16 s 1; 1Sp2005 c 8 art 9 s 14

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TO: Volunteer Firefighter Relief Association Working Group  
FROM: Lawrence A. Martin, Executive Director  
RE: Document LCPR04-311; Adding MFIRS Reporting to Minimum Fire Department Requirements for Fire State Aid Qualification  
DATE: December 7, 2004

Summary of Document LCPR04-311

Document LCPR04-311 amends Minnesota Statutes, Section 69.011, Subdivision 4, the minimum fire department requirements for qualifying for fire state aid and the State Fire Marshal fire department inspection provisions, by adding regular reporting to the State Fire Marshal through the Minnesota Fire Incident Reporting System (MFIRS) as a minimum fire department requirement for fire state aid qualification and by repealing Minnesota Statutes, Section 69.011, Subdivision 5, the State Fire Marshal's inspection provision, both effective on January 1, 2007.

Background Information on the Development of the Fire State Aid Program

The fire state aid program was initially established in 1885 (Laws 1885, Chapter 187) and was significantly modified in 1903, 1943, 1945, 1969, 1971, 1988, 1991, 1995, and 1996.

In 1903 (Laws 1903, Chapter 20), the fire insurance premium tax was raised to the two percent premium tax level and specified uses for the money modified, with the funds to be used to provide retirement and disability benefits to fire department members and their survivors, and to help maintain the fire department, including covering purchase and maintenance costs of fire equipment. In 1943 (Laws 1943, Chapter 323, Section 2), the authority to use the fire state aid to purchase fire equipment and to cover other costs of operating the fire service was deleted. In 1945 (Laws 1945, Chapter 225), the use of fire state aid for firefighting equipment purposes was permitted only if no firefighter relief association is associated with the fire department. In 1969 (Laws 1969, Chapter 399), the fire state aid allocation method was modified, shifting it from the location of insured property for each premium tax payment to a distribution half in proportion to the population according to the last federal census and half in proportion to property market values, excluding mineral values but including tax-exempt property. The 1969 law also established minimum fire department requirements for fire state aid qualification and required fire relief association financial reporting. In 1971 (Laws 1971, Chapter 695), minimum volunteer firefighter relief association funding and financing requirements were added and compliance with the 1971 Volunteer Firefighter Relief Association Financing Guidelines Act was made a condition for fire state aid. In 1988 (Laws 1988, Chapter 719, Article 2, Sections 1 to 5), the fire and related insurance premium tax rates were reduced for certain mutual insurance companies. In 1991 (Laws 1991, Chapter 291, Article 13), the fire state aid program appropriation was reduced to the amount of fire insurance premium taxes raised. In 1995 (Laws 1995, Chapter 264, Article 9, Section 3), insurance premium tax rates were increased to two percent of all life insurance premiums, one percent of all other insurance premiums for all town and farmers' mutual insurance companies and for the smaller mutual property and casualty companies (assets of no more than \$5 million) and 1.26 percent of all other insurance premiums for the larger mutual property and casualty companies (assets over \$5 million and no greater than \$1.6 billion) and increased the insurance premium tax revenue dedicated to the fire state aid program to the greater of either 107 percent of the fire, lightning, sprinkler leakage, and extended coverage insurance premium taxes collected or an amount equal to one percent of the fire, lightning, sprinkler leakage, and extended coverage premiums written by town and farmers' mutual insurance companies and by mutual property and casualty companies with assets not exceeding \$5 million and to two percent of the fire, lightning, sprinkler leakage, and extended coverage premiums written by all other fire risk insurers. In 1996 (Laws 1996, Chapter 390, Sections 29 and 30), a minimum fire state aid floor amount for volunteer firefighter relief associations was implemented that would otherwise receive a disproportionately small amount of fire state aid on a per-active-member basis, funded from a portion of excess police state aid.

## Background Information on the Minimum Fire Department Requirements for Fire State Aid

The minimum fire department requirements for qualifications for fire state aid set forth in Minnesota Statutes, Section 69.011, Subdivision 4, are:

1. Fire Department Establishment. The municipal fire department must be established for at least one year by the municipal governing body or the independent nonprofit firefighting corporation must be operated exclusively for firefighting purposes and must provide retirement benefits to volunteer firefighters directly or through a separate subsidiary incorporated firefighters relief association.
2. Minimum Number of Firefighters. The fire department must have ten paid or volunteer firefighters including a fire chief and assistant fire chief.
3. Minimum Meetings and Drills. The fire department must have regular scheduled meetings and frequent drills, including instructions in firefighting tactics and in the use, care, and operation of all fire apparatus and equipment.
4. Minimum Fire Department Equipment. The fire department must have a motorized fire truck equipped with a motorized pump, 250 gallon or larger water tank, 300 feet of one inch or larger fire hose in two lines with combination spray and straight stream nozzles, five-gallon hand pumps—tank extinguisher or equivalent, dry chemical extinguisher or equivalent, extension ladders, pike poles, crow bars, axes, lanterns, fire coats, helmets, and boots.
5. Minimum Fire Station Requirements. The fire department must have a reliable and adequate method of receiving fire alarms by telephone or with electric siren and suitable means of sounding an alarm.
6. Minimum Fire Alarm System Requirements. The fire department must have a reliable and adequate method of receiving fire alarms by telephone or with electric siren and suitable means of sounding an alarm.
7. Minimum Second Response Requirements. If a response is to be provided outside the corporate limits of the municipality where in the fire department is located, the municipality must have another piece of motorized apparatus to make the response.
8. Other Requirements. The fire department must meet any other requirements the Commissioner of Revenue establishes by rule.

Under Minnesota Statutes, Section 69.011, Subdivision 5, the State Fire Marshal has the duty to inspect municipal fire departments and independent nonprofit firefighting corporations and may enter those facilities at any reasonable hour. If the inspection discloses that the fire department does not meet the minimum fire department requirements, the State Fire Marshal must report that fact and the Commissioner of Revenue is required to disqualify the municipality or independent nonprofit firefighting corporation from future fire state aid.

## Background Information on the Minnesota Fire Incident Reporting System

The Minnesota Fire Incident Reporting System (MFIRS) is a tool operated by the Minnesota State Fire Marshal for fire departments to report and maintain records of fires and other fire department incidents in a uniform manner. The MFIRS process is part of a National Fire Incident Reporting System (NFIRS).

MFIRS is intended to assist the fire service, policymakers, and the public in order to justify budget requests and provide a basis for resource allocation; generate statistical reports; assess department activity on a national scale, including emergency medical services, department apparatus, wild land fires, and personnel activities; summarize annual activities; answer questions about the nature and causes of injuries, deaths, and property loss resulting from fires; predict fire-related problems within the State; and measure the success of fire prevention and safety programs.

The reporting consists of information on the timing of fire department incidents, the location of fire department incidents, the incident type, the extent of aid provided or received, the actions taken in response to the incident, the fire department resources committed to the incident, the estimated dollar loss involved in the incident, the casualties caused by the incident, the extent of fire detection in the incident, the extent of any hazardous material released, the use of the property involved in the incident, the details of the property involved, the cause and extent of ignition, the human factors and equipment involved in ignition, the structure type, status, height, and area of any building involved, the fire origin and extent of spread, and any insurance coverage involved.





Potential Policy Analysis and Discussion

Document LCPR04-311 replaces the current seven requirements for a fire department for the applicable municipality or independent firefighting corporation to qualify for fire state aid, with a new requirement of complete reporting of fire department activity to the State Fire Marshal under the Minnesota Fire Incident Reporting System (MFIRS) procedure during the preceding calendar year.

The proposed change, if forwarded by the working group to the Legislature for consideration during the 2005 Legislative Session, will likely raise the following pension and related public policy issues for consideration by the Legislative Commission on Pensions and Retirement, as identified by the Commission staff:

1. Appropriateness of Conditioning Fire State on a Non-Pension Reporting Requirement. The policy issue is the appropriateness of conditioning fire state aid on the participation of the applicable fire department with the Minnesota Fire Incident Reporting System (MFIRS), which relates to the functioning of the fire department and the fire service statewide, but has no direct pension application. The current minimum fire department requirements for qualifying for fire state aid were added in 1969, in order to use the fire state aid program, upgraded in 1969, to encourage a betterment in the provision of firefighting service throughout the state. If MFIRS reporting actually would work to improve the provision of fire services in the state, then adding MFIRS participation would be an extension of the 1969 legislative policy of leveraging fire state aid to gain improved fire departments statewide. The MFIRS reporting, however, focuses on firefighting activities and, if applicable, emergency medical activities, but does not appear to focus on fire prevention activities. Testimony may be appropriate about the role of fire prevention compared to fire suppression and firefighting activities in measuring the value of the fire service locally and statewide.
2. Appropriateness of Requiring MFIRS Participation if Reporting is Difficult or Onerous. The policy issue is the appropriateness of adding MFIRS participation as a replacement fire state aid qualifying requirement if that reporting responsibility is difficult or onerous for the non-participating fire departments. Of the 72 fire departments that do not participate in the MFIRS program, several are serving small population locales (18.06 percent are under 200 in population and 15.28 percent are without available population numbers), but a large number are larger population locales (37.49 percent are between 200 and 500 in population and 29.17 percent are in excess of 500 in population). MFIRS participation may be as much a question of motivation as of capability, at least as capability is measured by the firetown population, since several very small municipalities have good or perfect MFIRS participation records, as follows:

<u>Municipality</u>	<u>County</u>	<u>Population</u>	<u>MFIRS Participa- tion</u>
Arco	Lincoln	99	4/5
Beltrami	Polk	98	5/5
Borup	Norman	90	5/5
Correll	Big Stone	45	5/5
Dovray	Murray	67	5/5
Goodridge	Pennington	97	5/5
Kenneth	Rock	58	3/5
Kerrick	Pine	71	3/5
LaSalle	Watonwan	89	5/5
Lake Henry	Stearns	91	4/5

3. Precedent. The policy issue is the question of whether or not there is a past precedent for the replacement fire state aid requirement and whether or not the proposed additional requirement would become a precedent for further fire state aid requirement additions. Within the fire state aid program, there is no direct precedent for a fire department reporting requirement, but pension fund reporting requirements (financial and investment) as a fire state aid qualification do exist. Within the fire service, there is a precedent in a number of grants to fire departments with the requirement that they report their incidents, including fire grants from the United States Fire Administration (USFA) and Minnesota Department of Natural Resources (DNR) grants. With the exception of potentially adding the reporting of fire prevention activities, it is unclear what future additional fire department reporting requirements could be added based on this proposal as a precedent.

1.1 A bill for an act

1.2 relating to retirement; volunteer firefighter relief  
1.3 associations; modifying the minimum fire department  
1.4 requirements to qualify for fire state aid; amending  
1.5 Minnesota Statutes 2004, section 69.011, subdivision  
1.6 4; repealing Minnesota Statutes 2004, section 69.011,  
1.7 subdivision 5.

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

1.9 Section 1. Minnesota Statutes 2004, section 69.011,  
1.10 subdivision 4, is amended to read:

1.11 Subd. 4. **QUALIFICATION FOR STATE AID.** ~~Any~~ A municipality  
1.12 in this state having for more than one year an organized fire  
1.13 department ~~and~~ that was officially established by the governing  
1.14 body of the municipality or an independent nonprofit fire  
1.15 fighting corporation created under the nonprofit corporation act  
1.16 of this state and operating for more than one year exclusively  
1.17 for fire fighting purposes and providing retirement and relief  
1.18 benefits to its members or having a separate subsidiary  
1.19 incorporated firefighter's relief and pension association  
1.20 providing retirement and relief benefits may qualify to  
1.21 receive fire state aid if it ~~meets the following minimum~~  
1.22 ~~requirements or equivalent as determined by the state fire~~  
1.23 ~~marshal by July 1, 1972:~~

1.24 ~~(a) ten paid or volunteer firefighters including a fire~~  
1.25 ~~chief and assistant fire chief, and~~

1.26 ~~(b) regular scheduled meetings and frequent drills~~

2.1 ~~including instructions in fire fighting tactics and in the use,~~  
2.2 ~~care, and operation of all fire apparatus and equipment, and~~  
2.3 ~~(c) a motorized fire truck equipped with a motorized pump,~~  
2.4 ~~250 gallon or larger water tank, 300 feet of one inch or larger~~  
2.5 ~~fire hose in two lines with combination spray and straight~~  
2.6 ~~stream nozzles, five gallon hand pumps tank extinguisher or~~  
2.7 ~~equivalent, dry chemical extinguisher or equivalent, ladders,~~  
2.8 ~~extension ladders, pike poles, crow bars, axes, lanterns, fire~~  
2.9 ~~coats, helmets, boots, and~~  
2.10 ~~(d) apparatus suitably housed in a building of good~~  
2.11 ~~construction with facilities for care of hose and equipment, and~~  
2.12 ~~(e) a reliable and adequate method of receiving fire alarms~~  
2.13 ~~by telephone or with electric siren and suitable means of~~  
2.14 ~~sounding an alarm, and~~  
2.15 ~~(f) if response is to be provided outside the corporate~~  
2.16 ~~limits of the municipality wherein the fire department is~~  
2.17 ~~located, the municipality has another piece of motorized~~  
2.18 ~~apparatus to make the response, and~~  
2.19 ~~(g) other requirements the commissioner establishes by rule~~  
2.20 has filed a complete 12-month set of Minnesota fire incident  
2.21 reporting system reports with the State Fire Marshal Division of  
2.22 the Department of Public Safety for the preceding calendar year.  
2.23 Sec. 2. **REPEALER.**  
2.24 Minnesota Statutes 2004, section 69.011, subdivision 5, is  
2.25 repealed.  
2.26 Sec. 3. **EFFECTIVE DATE.**  
2.27 Sections 1 and 2 are effective on January 1, 2007.

**Exhibit H**  
**Pension Reporting Entities**  
**2005 Reporting Year**

597	Defined Benefit - Lump Sum	323 Over \$200,000	274 Under \$200,000
89	Defined Contribution	38 Over \$200,000	51 Under \$200,000
21	Defined Benefit - Monthly/Lump Sum	21 Over \$200,000	0 Under \$200,000
5	Defined Benefit - Monthly	5 Over \$200,000	0 Under \$200,000
<hr/> <b>712</b>	<b>Volunteer Fire Relief Associations</b>	387 Over \$200,000	325 Under \$200,000

**Exhibit I**  
**State Fire Aid Certification History**

<b>Reporting Year</b>	<b>1st Round</b>	<b>2nd Round</b>	<b>3rd Round</b>	<b>4th Round</b>	<b>Total</b>
2004	498	200	*		698
2003	470	232	57	5	764
2002	649	102	8	7	766
2001	641	116	10	2	769
2000	491	241	32	0	764
1999	626	106	33	1	766
1998	491	189	81	3	764
1997	614	63	59	26	762
1996	606	0	0	0	606
1995	589	0	0	0	589
1994	566	128	0	0	694
1993	333	0	0	0	333

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\* Only 18 with pending issues and 46 not fully filed by 2nd deadline.

\*\* Arrowhead, Maplevew and Shelly did not file by the November 30 Statutory deadline that requires 1 of state fire aid.

## Forfeits

3 \*\*

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**State Auditor's Office - Pension Division**  
**Additional Files to be Certified for State Fire Aid as of November 1, 2005**

<u>County</u>	<u>Fire Cod</u>	<u>Entity</u>	<u>Relief</u>	<b>Number of Files: 200</b>
<b><i>Entities Affiliated with a Relief Association</i></b>				
54	0100	ADA CITY OF	ADA FIRE RELIEF ASSOCIATION	
86	0100	ALBERTVILLE CITY OF	ALBERTVILLE FIRE RELIEF ASSOCIATION	
13	5000	ALMELUND V.F.D.	ALMELUND FIRE RELIEF ASSOCIATION	
2	0300	ANDOVER CITY OF	ANDOVER FIRE RELIEF ASSOCIATION	
76	0100	APPLETON CITY OF	APPLETON FIRE RELIEF ASSOCIATION	
58	0100	ASKOV CITY OF	ASKOV FIRE RELIEF ASSOCIATION	
34	0100	ATWATER CITY OF	ATWATER FIRE RELIEF ASSOCIATION	
3	0100	AUDUBON CITY OF	AUDUBON FIRE RELIEF ASSOCIATION	
50	0200	AUSTIN CITY OF	AUSTIN FIRE RELIEF ASSOCIATION	
11	0200	BACKUS CITY OF	BACKUS FIRE RELIEF ASSOCIATION	
68	0100	BADGER CITY OF	BADGER FIRE RELIEF ASSOCIATION	
9	0300	BARNUM CITY OF	BARNUM FIRE RELIEF ASSOCIATION	
26	0200	BARRETT CITY OF	BARRETT FIRE RELIEF ASSOCIATION	
71	0100	BECKER CITY OF	BECKER FIRE RELIEF ASSOCIATION	
73	0300	BELGRADE CITY OF	BELGRADE FIRE RELIEF ASSOCIATION	
4	0100	BEMIDJI CITY OF	BEMIDJI FIRE RELIEF ASSOCIATION	
69	0900	BIWABIK CITY OF	BIWABIK CITY FIRE RELIEF ASSOCIATION	
34	0200	BLOMKEST CITY OF	BLOMKEST FIRE RELIEF ASSOCIATION	
31	0600	BOVEY CITY OF	BOVEY FIRE RELIEF ASSOCIATION	
21	0200	BRANDON CITY OF	BRANDON FIRE RELIEF ASSOCIATION	
84	0100	BRECKENRIDGE CITY OF	BRECKENRIDGE FIRE RELIEF ASSOCIATION	
69	0013	BREVATOR TOWN OF	BREVATOR FIRE RELIEF ASSOCIATION	
53	0300	BREWSTER CITY OF	BREWSTER FIRE RELIEF ASSOCIATION	
58	0400	BROOK PARK CITY OF	BROOK PARK FIRE RELIEF ASSOCIATION	
77	0200	BROWERVILLE CITY OF	BROWERVILLE FIRE RELIEF ASSOCIATION	
65	0200	BUFFALO LAKE CITY OF	BUFFALO LAKE FIRE RELIEF ASSOCIATION	
69	1300	BUHL CITY OF	BUHL FIRE RELIEF ASSOCIATION	
55	0100	BYRON CITY OF	BYRON FIRE RELIEF ASSOCIATION	
28	0200	CALEDONIA CITY OF	CALEDONIA FIRE RELIEF ASSOCIATION	
87	0200	CANBY CITY OF	CANBY FIRE RELIEF ASSOCIATION	
21	0300	CARLOS CITY OF	CARLOS FIRE RELIEF ASSOCIATION	
3	0005	CARSONVILLE V.F.D., INC.	CARSONVILLE FIRE RELIEF ASSOCIATION	
13	0200	CENTER CITY CITY OF	CENTER CITY FIRE RELIEF ASSOCIATION	
69	1800	CHISHOLM CITY OF	CHISHOLM FIRE RELIEF ASSOCIATION	



**State Auditor's Office - Additional Files to be Certified for State Fire Aid as of November 1, 2005**

<u>County</u>	<u>Fire Cod</u>	<u>Entity</u>	<u>Relief</u>
75	0200	CHOKIO CITY OF	CHOKIO FIRE RELIEF ASSOCIATION
20	0100	CLAREMONT CITY OF	CLAREMONT FIRE RELIEF ASSOCIATION
86	0400	CLEARWATER CITY OF	CLEARWATER FIRE RELIEF ASSOCIATION
69	9100	CLIFTON V.F.D., INC.	CLIFTON FIRE RELIEF ASSOCIATION
60	0300	CLIMAX CITY OF	CLIMAX FIRE RELIEF ASSOCIATION
69	0017	CLINTON TOWN OF	CLINTON FIRE RELIEF ASSOCIATION [ST LOUIS]
10	0500	COLOGNE CITY OF	COLOGNE FIRE RELIEF ASSOCIATION
69	0018	COLVIN TOWN OF	COLVIN FIRE RELIEF ASSOCIATION
69	8900	COTTON V.F.D., INC.	COTTON FIRE RELIEF ASSOCIATION
42	0400	COTTONWOOD CITY OF	COTTONWOOD FIRE RELIEF ASSOCIATION
11	0012	CROOKED LAKE TOWN OF	CROOKED LAKE FIRE RELIEF ASSOCIATION
18	0300	CROSBY CITY OF	CROSBY FIRE RELIEF ASSOCIATION
18	0500	CUYUNA CITY OF	CUYUNA FIRE RELIEF ASSOCIATION
61	0100	CYRUS CITY OF	CYRUS FIRE RELIEF ASSOCIATION
56	0700	DALTON CITY OF	DALTON FIRE RELIEF ASSOCIATION
27	6600	DAYTON CITY OF	DAYTON FIRE RELIEF ASSOCIATION
46	0200	DUNNELL CITY OF	DUNNELL FIRE RELIEF ASSOCIATION
7	0300	EAGLE LAKE CITY OF	EAGLE LAKE FIRE RELIEF ASSOCIATION
22	0400	EASTON CITY OF	EASTON FIRE RELIEF ASSOCIATION
59	0100	EDGERTON CITY OF	EDGERTON FIRE RELIEF ASSOCIATION
28	0300	EITZEN CITY OF	EITZEN FIRE RELIEF ASSOCIATION
79	0100	ELGIN CITY OF	ELGIN FIRE RELIEF ASSOCIATION
40	6800	ELYSIAN CITY OF	ELYSIAN FIRE RELIEF ASSOCIATION
18	2400	EMILY CITY OF	EMILY FIRE RELIEF ASSOCIATION
24	0600	EMMONS CITY OF	EMMONS FIRE RELIEF ASSOCIATION
27	0900	EXCELSIOR CITY OF	EXCELSIOR FIRE RELIEF ASSOCIATION
69	0026	FAYAL TOWN OF	FAYAL FIRE RELIEF ASSOCIATION
11	0700	FEDERAL DAM CITY OF	FEDERAL DAM FIRE RELIEF ASSOCIATION
18	0700	FIFTY LAKES CITY OF	FIFTY LAKES FIRE RELIEF ASSOCIATION
38	5000	FINLAND F.D.	FINLAND FIRE RELIEF ASSOCIATION
69	2900	FLOODWOOD CITY OF	FLOODWOOD FIRE RELIEF ASSOCIATION
60	1100	FOSSTON CITY OF	FOSSTON FIRE RELIEF ASSOCIATION
3	0400	FRAZEE CITY OF	FRAZEE FIRE RELIEF ASSOCIATION
69	7600	FREDENBERG V.F.D., INC.	FREDENBERG FIRE RELIEF ASSOCIATION
18	1000	GARRISON CITY OF	GARRISON FIRE RELIEF ASSOCIATION
24	0900	GLENVILLE CITY OF	GLENVILLE FIRE RELIEF ASSOCIATION
61	0300	GLENWOOD CITY OF	GLENWOOD FIRE RELIEF ASSOCIATION

**State Auditor's Office - Additional Files to be Certified for State Fire Aid as of November 1, 2005**

<u>County</u>	<u>Fire Cod</u>	<u>Entity</u>	<u>Relief</u>
15	0500	GONVICK CITY OF	GONVICK FIRE RELIEF ASSOCIATION
69	7800	GRAND LAKE V.F.D., INC.	GRAND LAKE FIRE RELIEF ASSOCIATION
68	0200	GREENBUSH CITY OF	GREENBUSH FIRE RELIEF ASSOCIATION
45	0500	GRYGLA CITY OF	GRYGLA FIRE RELIEF ASSOCIATION
35	0300	HALLOCK CITY OF	HALLOCK FIRE RELIEF ASSOCIATION
2	1700	HAM LAKE CITY OF	HAM LAKE FIRE RELIEF ASSOCIATION
8	0500	HANSKA CITY OF	HANSKA FIRE RELIEF ASSOCIATION
13	0400	HARRIS CITY OF	HARRIS FIRE RELIEF ASSOCIATION
24	1100	HARTLAND CITY OF	HARTLAND FIRE RELIEF ASSOCIATION
24	1200	HAYWARD CITY OF	HAYWARD FIRE RELIEF ASSOCIATION
56	1400	HENNING CITY OF	HENNING FIRE RELIEF ASSOCIATION
26	0500	HERMAN CITY OF	HERMAN FIRE RELIEF ASSOCIATION
69	3800	HIBBING CITY OF	HIBBING FIRE RELIEF ASSOCIATION
1	0700	HILL CITY CITY OF	HILL CITY FIRE RELIEF ASSOCIATION
28	0500	HOKAH CITY OF	HOKAH FIRE RELIEF ASSOCIATION
59	0400	HOLLAND CITY OF	HOLLAND FIRE RELIEF ASSOCIATION
16	8000	HOVLAND AREA V.F.D., INC.	HOVLAND AREA FIRE RELIEF ASSOCIATION
86	1000	HOWARD LAKE CITY OF	HOWARD LAKE FIRE RELIEF ASSOCIATION
69	7200	HOYT LAKES CITY OF	HOYT LAKES FIRE RELIEF ASSOCIATION
41	0300	IVANHOE CITY OF	IVANHOE FIRE RELIEF ASSOCIATION
32	0300	JACKSON CITY OF	JACKSON FIRE RELIEF ASSOCIATION
1	5000	JACOBSON COMMUNITY F.D.	JACOBSON FIRE RELIEF ASSOCIATION
81	0200	JANESVILLE CITY OF	JANESVILLE FIRE RELIEF ASSOCIATION
17	0300	JEFFERS CITY OF	JEFFERS FIRE RELIEF ASSOCIATION
20	0400	KASSON CITY OF	KASSON FIRE RELIEF ASSOCIATION
25	0600	KENYON CITY OF	KENYON FIRE RELIEF ASSOCIATION
9	1000	KETTLE RIVER CITY OF	KETTLE RIVER FIRE RELIEF ASSOCIATION
41	0400	LAKE BENTON CITY OF	LAKE BENTON FIRE RELIEF ASSOCIATION
29	5000	LAKE GEORGE V.F.D., INC.	LAKE GEORGE FIRE RELIEF ASSOCIATION
3	0500	LAKE PARK CITY OF	LAKE PARK FIRE RELIEF ASSOCIATION
32	0400	LAKEFIELD CITY OF	LAKEFIELD FIRE RELIEF ASSOCIATION
83	0300	LA SALLE CITY OF	LaSalle Fire Relief Association
40	0600	LE CENTER CITY OF	LE CENTER FIRE RELIEF ASSOCIATION
21	0011	LEAF VALLEY TOWN OF	LEAF VALLEY FIRE RELIEF ASSOCIATION
47	0800	LITCHFIELD CITY OF	LITCHFIELD FIRE RELIEF ASSOCIATION
49	1000	LITTLE FALLS CITY OF	LITTLE FALLS FIRE RELIEF ASSOCIATION
36	1300	LITTLEFORK CITY OF	LITTLEFORK FIRE RELIEF ASSOCIATION

**State Auditor's Office - Additional Files to be Certified for State Fire Aid as of November 1, 2005**

<u>County</u>	<u>Fire Cod</u>	<u>Entity</u>	<u>Relief</u>
24	5000	LONDON CO-OP COMM. F.D.	LONDON FIRE RELIEF ASSOCIATION
66	0400	LONSDALE CITY OF	LONSDALE FIRE RELIEF ASSOCIATION
27	9600	LORETTO V.F.D.	LORETTO FIRE RELIEF ASSOCIATION
7	0800	MADISON LAKE CITY OF	MADISON LAKE FIRE RELIEF ASSOCIATION
69	9500	MAKINEN V.F.D.	MAKINEN FIRE RELIEF ASSOCIATION
7	1000	MAPLETON CITY OF	MAPLETON FIRE RELIEF ASSOCIATION
82	1100	MARINE-ON-ST CROIX CITY OF	MARINE-ON-ST CROIX FIRE RELIEF ASSOCIATION
79	0500	MAZEPPA CITY OF	MAZEPPA FIRE RELIEF ASSOCIATION
1	1300	MC GRATH CITY OF	MC GRATH FIRE RELIEF ASSOCIATION
69	4900	MC KINLEY CITY OF	MC KINLEY FIRE RELIEF ASSOCIATION
27	3500	MEDICINE LAKE CITY OF	MEDICINE LAKE FIRE RELIEF ASSOCIATION
19	1500	MIESVILLE CITY OF	MIESVILLE FIRE RELIEF ASSOCIATION
12	0500	MILAN CITY OF	MILAN FIRE RELIEF ASSOCIATION
21	1100	MILTONA CITY OF	MILTONA FIRE RELIEF ASSOCIATION
18	0020	MISSION TOWN OF	MISSION FIRE RELIEF ASSOCIATION
40	0800	MONTGOMERY CITY OF	MONTGOMERY FIRE RELIEF ASSOCIATION
86	1300	MONTROSE CITY OF	MONTROSE FIRE RELIEF ASSOCIATION
9	1200	MOOSE LAKE CITY OF	MOOSE LAKE FIRE RELIEF ASSOCIATION
31	2600	NASHWAUK CITY OF	NASHWAUK FIRE RELIEF ASSOCIATION
81	0400	NEW RICHLAND CITY OF	NEW RICHLAND FIRE RELIEF ASSOCIATION
18	1600	NISSWA CITY OF	NISSWA FIRE RELIEF ASSOCIATION
52	0500	NORTH MANKATO CITY OF	NORTH MANKATO FIRE RELIEF ASSOCIATION
69	0076	NORTH STAR TOWN OF	NORTH STAR TOWNSHIP FIRE RELIEF ASSOCIATION
46	0700	NORTHROP CITY OF	NORTHROP FIRE RELIEF ASSOCIATION
10	0900	NORWOOD YOUNG AMERICA	NORWOOD YOUNG AMERICA FIRE RELIEF ASSOCIATION
82	5200	OAKDALE V.F.D., INC.	OAKDALE FIRE RELIEF ASSOCIATION
6	5000	ODESSA FARM F.D.	ODESSA FIRE RELIEF ASSOCIATION
32	0500	OKABENA CITY OF	OKABENA FIRE RELIEF ASSOCIATION
63	0400	OKLEE CITY OF	OKLEE FIRE RELIEF ASSOCIATION
69	5600	ORR CITY OF	ORR FIRE RELIEF ASSOCIATION
6	0800	ORTONVILLE CITY OF	ORTONVILLE FIRE RELIEF ASSOCIATION
27	2300	OSSEO CITY OF	OSSEO FIRE RELIEF ASSOCIATION
56	1700	OTTERTAIL CITY OF	OTTERTAIL FIRE RELIEF ASSOCIATION
69	8500	PALO V.F.D. (Town of White)	PALO FIRE RELIEF ASSOCIATION
29	1300	PARK RAPIDS CITY OF	PARK RAPIDS FIRE RELIEF ASSOCIATION
56	1800	PARKERS PRAIRIE CITY OF	PARKERS PRAIRIE FIRE RELIEF ASSOCIATION
56	1900	PELICAN RAPIDS CITY OF	PELICAN RAPIDS FIRE RELIEF ASSOCIATION

**State Auditor's Office - Additional Files to be Certified for State Fire Aid as of November 1, 2005**

<u>County</u>	<u>Fire Cod</u>	<u>Entity</u>	<u>Relief</u>
69	0075	PEQUAYWAN LAKE CITY OF	PEQUAYWAN FIRE RELIEF ASSOCIATION
56	2000	PERHAM CITY OF	PERHAM FIRE RELIEF ASSOCIATION
69	8600	PIKE-SANDY-BRITT F.D., INC.	PIKE-SANDY-BRITT FIRE RELIEF ASSOCIATION
11	1600	PINE RIVER CITY OF	PINE RIVER FIRE RELIEF ASSOCIATION
43	0600	PLATO CITY OF	PLATO FIRE RELIEF ASSOCIATION
27	4700	PLYMOUTH CITY OF	PLYMOUTH FIRE RELIEF ASSOCIATION
87	0800	PORTER CITY OF	PORTER FIRE RELIEF ASSOCIATION
70	0800	PRIOR LAKE CITY OF	PRIOR LAKE FIRE RELIEF ASSOCIATION
25	0800	RED WING CITY OF	RED WING FIRE RELIEF ASSOCIATION
69	0061	RICE LAKE TOWN OF	RICE LAKE FIRE RELIEF ASSOCIATION
73	2100	RICHMOND CITY OF	RICHMOND FIRE RELIEF ASSOCIATION
85	0900	ROLLINGSTONE CITY OF	ROLLINGSTONE FIRE RELIEF ASSOCIATION
53	1000	ROUND LAKE CITY OF	ROUND LAKE FIRE RELIEF ASSOCIATION
13	0700	RUSH CITY CITY OF	RUSH CITY FIRE RELIEF ASSOCIATION
42	1200	RUSSELL CITY OF	RUSSELL FIRE RELIEF ASSOCIATION
65	1000	SACRED HEART CITY OF	SACRED HEART FIRE RELIEF ASSOCIATION
86	1600	SAINT MICHAEL CITY OF	SAINT MICHAEL FIRE RELIEF ASSOCIATION
73	2900	SAINT STEPHEN CITY OF	SAINT STEPHEN FIRE RELIEF ASSOCIATION
58	2100	SANDSTONE CITY OF	SANDSTONE FIRE RELIEF ASSOCIATION
5	0900	SAUK RAPIDS CITY OF	SAUK RAPIDS FIRE RELIEF ASSOCIATION
9	1500	SCANLON CITY OF	SCANLON FIRE RELIEF ASSOCIATION
80	0400	SEBEKA CITY OF	SEBEKA FIRE RELIEF ASSOCIATION
15	0800	SHEVLIN CITY OF	SHEVLIN FIRE RELIEF ASSOCIATION
69	7400	SILICA V.F.D., INC.	SILICA FIRE RELIEF ASSOCIATION
38	1000	SILVER BAY, CITY OF	SILVER BAY FIRE RELIEF ASSOCIATION
51	1000	SLAYTON CITY OF	SLAYTON FIRE RELIEF ASSOCIATION
8	0900	SPRINGFIELD CITY OF	SPRINGFIELD FIRE RELIEF ASSOCIATION
31	3200	SQUAW LAKE CITY OF	SQUAW LAKE FIRE RELIEF ASSOCIATION
27	2900	SAINT BONIFACIUS CITY OF	ST. BONIFACIUS FIRE RELIEF ASSOCIATION
73	2700	SAINT MARTIN CITY OF	ST. MARTIN FIRE RELIEF ASSOCIATION
43	0900	STEWART CITY OF	STEWART FIRE RELIEF ASSOCIATION
34	1300	SUNBURG CITY OF	SUNBURG FIRE RELIEF ASSOCIATION
42	1300	TAUNTON CITY OF	TAUNTON FIRE RELIEF ASSOCIATION
9	0023	THOMSON TOWN OF	THOMSON FIRE RELIEF ASSOCIATION
69	8100	TOIVOLA V.F.D., INC.	TOIVOLA FIRE RELIEF ASSOCIATION
46	1200	TRUMAN CITY OF	TRUMAN FIRE RELIEF ASSOCIATION
24	1800	TWIN LAKES CITY OF (FREEBORN)	TWIN LAKES FIRE RELIEF ASSOCIATION (CITY)

**State Auditor's Office - Additional Files to be Certified for State Fire Aid as of November 1, 2005**

<u>County</u>	<u>Fire Cod</u>	<u>Entity</u>	<u>Relief</u>
54	1100	TWIN VALLEY CITY OF	TWIN VALLEY FIRE RELIEF ASSOCIATION
41	0500	TYLER CITY OF	TYLER FIRE RELIEF ASSOCIATION
49	1700	UPSALA CITY OF	UPSALA FIRE RELIEF ASSOCIATION
80	9500	WADENA CITY OF	WADENA FIRE RELIEF ASSOCIATION
81	0700	WALDORF CITY OF	WALDORF FIRE RELIEF ASSOCIATION
64	1600	WANDA CITY OF	WANDA FIRE RELIEF ASSOCIATION
40	1100	WATERVILLE CITY OF	WATERVILLE FIRE RELIEF ASSOCIATION
44	0500	WAUBUN CITY OF	WAUBUN FIRE RELIEF ASSOCIATION
26	0800	WENDELL CITY OF	WENDELL FIRE RELIEF ASSOCIATION
20	0600	WEST CONCORD CITY OF	WEST CONCORD FIRE RELIEF ASSOCIATION
27	4200	WEST METRO	WEST METRO FIRE RELIEF ASSOCIATION
60	2200	WINGER CITY OF	WINGER FIRE RELIEF ASSOCIATION
22	1300	WINNEBAGO CITY OF	WINNEBAGO FIRE RELIEF ASSOCIATION
3	0700	WOLF LAKE CITY OF	WOLF LAKE FIRE RELIEF ASSOCIATION
53	1300	WORTHINGTON CITY OF	WORTHINGTON FIRE RELIEF ASSOCIATION
9	1800	WRIGHT CITY OF	WRIGHT FIRE RELIEF ASSOCIATION

