



Supplemental State Aid Work Group Meeting Agenda: December 8, 2021

I. Call to Order

Chair Auditor Blaha.

II. Review and Approval of Work Group Meeting Minutes

Exhibit A. Draft November 17, 2021, Meeting Minutes

III. Review of Requested Information

Exhibits B through H.

- DOR Overview of Aid Programs (B)
- DOR Initial Fire Aid Calculation Example (C)
- Historical Fire State Aid Amounts (D)
- Minimum Fire Aid Amounts (E)
- Supplemental State Aid Comparisons (F)
- State by State Comparison of Aid to Local Retirement Plans (G)
- Supplemental State Aid Statute (H)

IV. Consideration of 2021 Legislation and Testimony

Exhibits I through J.

- 2021 SF 609; HF 419; and Amendment (I)
- LCPR Staff Summary with Links to Appendices (J)
- Submitted Testimony (K)

V. Discussion of Data Needs and Next Steps

VI. Other Business

VII. Next Meeting

Wednesday, January 12, 2021

10 a.m. to 11:30 a.m.

Virtually via Zoom

VIII. 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 December 6, 2021.



Exhibit A

11-17-21 Approved Minutes

Members Present

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

Members Excused

Roger Carlson, Minnesota State Fire Department Association 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. Introductions

The Work Group members and support staff introduced themselves. Ehret explained that he will be the Fire Marshal Division representative serving on the group.

III. Work Group Process Discussion

Hennessy Allen shared the 2021 session law that established the Work Group and outlined the group's charge. Auditor Blaha then shared a process document to ensure that the process fit the charge of the Work Group. Auditor Blaha explained that the Work Group does not need to reach agreement on one single option for moving forward, but rather is tasked with capturing information to forward to the Legislative Commission on Pensions and Retirement (LCPR) for consideration.

IV. Supplemental State Aid Program Overview

Burkitt provided information from a 2015 LCPR staff memo on the supplemental state aid program, and shared what he was able to find on the legislative history and intent. The additional state aid was intended to address the underfunding caused by a reduction in fire state aid by about \$10 million in the preceding few years.

Strum then provided an overview of the fire state aid and supplemental state aid programs and how both types of aid amounts are calculated for entities. The Work Group members requested for a future meeting a list of the initial and minimum aid amounts (components of fire state aid) for each entity, and a step-by-step example showing how fire state aid is calculated.

V. Discussion of Data Needs for Future Meetings

Items requested by Work Group members for future meetings include: a comparison of current supplemental state aid amounts and how they would change if the 2021 legislation was implemented; information on how other states fund firefighter pensions; and clarification of when supplemental state aid ends for the PERA Police and Fire Plan and the MSRS State Patrol Plan.

VII. Next Meeting

Wednesday, December 8, 2021
10 a.m. to 11:30 a.m.
Virtually via Zoom

VII. Adjournment

The meeting was adjourned at 3:15 p.m.

Supplemental State Aid Work Group Overview of Programs from November 17, 2022

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

Fire State Aid

[Minnesota Statutes, chapter 477B](#)

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

Initial Fire Aid

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

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

Note: Mineral EMV is subtracted from the total

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

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

Minimum Fire Aid

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

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

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

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

Minnesota Statutes, section 477B.03, subdivision 5

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

Most Recent Five Years of Minimum Fire Aid

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

Total Fire State

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

Most Recent Five Years

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

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

Police & Fire Retirement Supplemental Aid

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

The total appropriation is \$15.5 million with about:

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

The 2015 Legislature made the volunteer fire department amount permanent.

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

Most Recent Five Years

Payable Year	Number of Departments Receiving Minimum Aid	Amount per Firefighter
2017	745	24.20%
2018	744	23.79%
2019	742	23.15%
2020	741	22.07%
2021	741	21.01%

Initial Fire Aid Calculation Example

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

Step 1: Collect service area data

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

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

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

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

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

Step 4: Calculate statewide EMV and population totals

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

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

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

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

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

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

Step 7: Collect statewide initial fire state aid total amounts

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

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

Step 8: Calculate EMV aid

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

Total: \$9,280.64

Step 9: Calculate population aid

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

Total: \$11,162.42

Step 10: Calculate total initial fire state aid

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

Historical Fire State Aid Amounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ESTIMATE ONLY

State Government Subsidies for Retirement Plans Sponsored by Local Governments

National Conference of State Legislatures, January 2010

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

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

Contact information:

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

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

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

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

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

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

**SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION**

S.F. No. 609

(SENATE AUTHORS: GOGGIN and Ingebrigtsen)

DATE
02/04/2021

D-PG
242

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

OFFICIAL STATUS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2.31 (2) July 1, 2048.

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

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

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-SECOND SESSION

H. F. No. 419

01/28/2021

Authored by Drazkowski

The bill was read for the first time and referred to the Committee on State Government Finance and Elections

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

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1.11 firefighter relief associations operating under chapter 424A.

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

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1.15 shall be allocated as provided in this subdivision.

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

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

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

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

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

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

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

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

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

2.31 (2) July 1, 2048.

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

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

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

1.2 Delete everything after the enacting clause and insert:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3.24 (2) July 1, 2048.

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

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

3.27 Amend the title accordingly

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

Prepared by: Susan Lenczewski, Executive Director

Date: March 22, 2021

Introduction

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

Background

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

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

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

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

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

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

Appendices

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

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

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

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

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

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

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

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

Section by Section Summary

Section 1

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

Section 2

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

Section 3

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

Effective Date

The bill is effective January 1, 2023.

Amendment S0609-1A

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

Legislative Commission on Pensions and Retirement

55 State Office Building
Phone: 651-296-2750

100 Rev. Dr. Martin Luther King Jr. Blvd.
TDD: 651-296-9896; Fax: 651-297-3697

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

City of Austin
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March 22, 2021

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

Chair Rosen and Members of the Commission,

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

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

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

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

Sincerely,

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

Craig Clark, Administrator

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

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

Thanks for you time and service

Mike Murphy AVFRA President

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

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

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

Thanks

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

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

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

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

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

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



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

Virginia Fire Department

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Virginia, MN 55792

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www.virginiamn.us/fireindex.php





MINNESOTA STATE FIRE DEPARTMENT ASSOCIATION

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

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

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

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

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

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

Sincerely,

Mark Rosenblum
MSFDA President

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

Madam Chair and Members,

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

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

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

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