



STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

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Firefighter Fundraising Activities

Article for MN Firefighter Newspaper – August/September 2026 Issue

By Julie Blaha, State Auditor

Signs advertising street dances and booya festivals hosted by local firefighters are springing up along Minnesota’s roadways. These types of fundraising events often raise money for new fire department equipment or for relief association general fund activities, such as annual holiday parties or retirement gifts. A good Booya recipe is important, but so is making it clear who is hosting the event and which entity will receive the funds raised.

Cities and towns generally have no express authority to hold fundraisers. As part of a city or town government, the same is true for municipal fire departments. In contrast, a relief association is a separate nonprofit entity and may solicit donations or conduct fundraisers through its general fund if permitted by the relief association’s bylaws.

The relief association should identify itself as the entity conducting the solicitation or fundraiser and state the intended purpose for the funds being raised in advertisements and solicitations. A relief association may donate general fund money or equipment purchased with general fund money to a city council or town board.

If the governing body of the city or town decides to accept the donation, it must do so formally by passing a resolution by a two-thirds majority. The resolution accepting the donation should identify all limitations on how the funds may be used, including whether the use of the donation is limited to fire department expenditures.

After the relief association donates a piece of equipment to a city or town, it becomes that municipality’s property. The municipality will have to maintain the equipment and may need to insure the equipment and add it to the city or town asset list. If a relief association is considering hosting a fundraising event to raise funds for new fire department equipment, the relief association should work in advance with the city or town to make sure any donation is one that the municipality wants to accept.

Firefighters soliciting donations or hosting a fundraising event should be sure that donation checks are made out to the relief association. Donation checks should not be made out to the fire department.

Additional Information

The Office of the State Auditor (OSA) provides helpful information about fundraisers and donations for fire departments and relief associations in a Statement of Position on its website. Visit the OSA website at www.osa.state.mn.us and choose the “Fire Relief Associations” menu option. The top of the Fire Relief Associations page includes a “Statements of Position” box where you can click to view all Statements of Position. Filter by the “Pension/Fire Relief Association” option to find ones specific to fire relief

associations, including the one titled “Fundraisers and Donations for Fire Departments and Fire Relief Associations.”

Enjoy a fun, successful and clearly identified summer fundraiser season!