1. Released: Fire and Police State Aid Amounts

2. Available: Registration for OSA Annual Training

3. Deadline: Special District Reporting Form

4. Update: Volunteer Fire Relief Association Working Group

5. Released: TIF Newsletter

6. Avoiding Pitfalls: Fire State Aid in "Combination" Communities

1. Released: Fire and Police State Aid Amounts

The 2018 fire and police state aid amounts have been released by the Minnesota Department of Revenue. Links to the documents can be found on the OSA website at:


2. Available: Registration for OSA Annual Training

Registration for the OSA Annual Training is now open. The training will be held on Wednesday, November 14th at the Mermaid Event Center in Mounds View. Topics will include legal compliance, a GASB update, federal compliance issues, and fraud prevention.

For details and a link to the online registration, please go to:


3. Deadline: Special District Reporting Form
The Special District Financial Reporting Form and Financial Statements are due September 30 for districts whose fiscal year ended March 31, 2018. The reporting form can be found in the State Auditor’s Form Entry System (SAFES) at:

https://www.auditor.state.mn.us/safes/.

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4. Update: Volunteer Fire Relief Association Working Group

The 2018-2019 Volunteer Fire Relief Association Working Group held its first meeting on September 25. The Working Group members reviewed potential topics for consideration submitted by relief association trustees and consultants. The members also discussed two technical changes to clarify language regarding the accrual of interest during a member’s period of deferral and legal compliance audit requirements.

The next meeting of the Working Group will be held on Thursday, October 4 from 11:00 a.m. to 1:00 p.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public. Agendas and materials are available on the OSA website at:


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5. Released: TIF Newsletter

The September TIF Newsletter has been released. The Newsletter contains information on segregation of TIF funds and project cost increases and an excess increment deadline reminder. To view the complete Newsletter, go to:


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6. Avoiding Pitfalls: Fire State Aid in "Combination" Communities

Fire departments in some communities consist of both volunteer firefighters and paid full-time firefighters. These fire departments are frequently referred to as “combination” departments. Questions regarding the division of fire state aid sometimes arise in these communities.

If a volunteer fire relief association exists to provide service pensions to the volunteer firefighters of a combination department, all fire state aid received by the affiliated municipality must be transferred to the relief association. If the volunteer firefighters are covered by the statewide volunteer firefighter retirement plan, all fire state aid is transferred to the Public Employees Retirement Association for deposit in the entity’s account.

Fire state aid may only be used for other purposes in instances where the municipality or independent nonprofit firefighting corporation is not covered by the voluntary statewide retirement plan, where there is no relief association organized, or where the association has dissolved or has been removed as trustees of state aid. Under these circumstances, the treasurer
of the municipality must deposit the fire state aid in the municipal treasury and the money may be disbursed only for the purposes authorized under Minn. Stat. § 424A.08 or for the payment of the employer contribution requirement with respect to firefighters covered by the Public Employees Police and Fire Retirement Plan.

If you are interested in signing up to receive an e-mail version of the E-Update regularly, click here.

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