



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

- I. Call to Order**
Chair Auditor Blaha.
- II. Review and Approval of Work Group Meeting Minutes**
Exhibit A. Draft May 12, 2022, Meeting Minutes
- III. Draft Work Group Report Review and Discussion**
Exhibit B.
- IV. Next Steps**
- V. Other Business**
- VII. Adjournment**

Individuals with disabilities who need a reasonable accommodation to participate in this event, please contact Rose Hennessy Allen at (651) 296-5985 or (800) 627-3529 (TTY) by December 9, 2022.



Exhibit A

5-12-22 Approved Minutes

Members Present

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

Members Excused

Bruce Hemstad, Minnesota State Fire Chiefs Association Representative
Laurie Hokkanen, League of Minnesota Cities Representative

Office of the State Auditor and Legislative Support Present

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

I. Call to Order

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

II. Review and Approval of Work Group Meeting Minutes

The members reviewed the March 10, 2022, meeting minutes that had been provided in advance. The meeting minutes were accepted with no objections.

III. Aid Allocation Methods Review and Discussion

Auditor Blaha provided an overview of the aid allocation worksheet and sought feedback from the Work Group members. Work Group members discussed the charge of the group and the purpose of the supplemental state aid program. Members questioned whether allowing aid to be used for fire department equipment or other expenditures was in keeping with the purpose of the program.

IV. Next Steps

Auditor Blaha said responses to the aid allocation options from the Work Group members would be compiled and shared with the group. One on one meetings would be offered to each Work Group member as an additional opportunity to provide input and share thoughts regarding the allocation options. Responses to the allocation options were requested by June 15. A meeting of the Work Group will then be scheduled in late fall.



V. Other Business

There was no other business.

VI. Next Meeting

TBD

Virtually via Zoom

VII. Adjournment

The meeting was adjourned at 2:43 p.m.

Supplemental State Aid Work Group Report

December 31, 2022

Submitted to the Legislative Commission on Pensions and Retirement
by the Supplemental State Aid Work Group
as required by Minnesota Laws 2021, Ch. 22, Art. 9, Sec. 2

Prepared by the Office of the State Auditor



Table of Contents

Preface	1
Report Mandate.....	1
Work Group Membership.....	1
History of Fire Aid Programs	2
Supplemental State Aid	2
Allocation of Supplemental State Aid Under Current Law	3
Fire State Aid.....	3
Executive Summary.....	4
Introduction	4
Allocation Options.....	5
Additional Comments	7
Conculsion.....	8
Attachment 1 – Enabling Legislation	9
Attachment 2 – Supplemental State Aid Statute.....	12
Attachment 3 - Background Information on the 2013 Police and Fire Supplemental Retirement State Aid.....	15
Attachment 4 – Overview of Fire Aid Programs	18
Attachment 5 – Initial Aid Calculation Example.....	22
Attachment 6 – Historical State Aid Amounts	25
Attachment 7 – Minimum Fire Aid Amounts.....	28
Attachment 8 – State by State Comparison of Aid to Local Retirement Plans.....	52
Attachment 9 – Firefighter and Fire Department Information.....	58
Attachment 10 – Member and Funding Data	63
Attachment 11 – Relief Association Pension Funding Sources.....	66
Attachment 12 – 2021 Legislation	69
Attachment 13 – 2021 Legislation – 1A Amendment.....	77
Attachment 14 – LCPR Staff Summary of 2021 Legislation	81
Attachment 15 – Supplemental State Aid Comparison	86
Attachment 16 – Supplemental State Aid Comparison – Sorted by Difference	102
Attachment 17 – Excerpt from “2018 Fire in Minnesota” Published by the State Fire Marshal	118
Attachment 18 – Written Testimony Submitted to LCPR	141
Attachment 19 – Written Testimony Submitted to Work Group	148

Preface

Report Mandate

This report is the result of a legislative mandate arising from discussion around how supplemental state aid to fire departments should be allocated. During the March 23, 2021, the Legislative Commission on Pensions and Retirement (LCPR) considered a bill, SF 609 (Goggin); HF 419 (Drazkowski), that would have changed the existing method of allocating supplemental aid to fire departments in the same proportion as fire state aid, to a new allocation method based on a per firefighter basis. The bill would have applied only to the portion of supplemental state aid appropriated to firefighters with pension coverage through a volunteer fire relief association (relief association) or the Statewide Volunteer Firefighter Plan administered by the Public Employees Retirement Association (PERA SVF Plan). Testimony in support of and in opposition to the bill was heard, and the bill was tabled.

The LCPR met again on May 4, 2021, and passed an amendment to create a work group to discuss supplemental state aid allocation options. The amendment was included in the 2021 Omnibus Pension & Retirement Bill, which was then adopted unanimously by the LCPR and signed into law by Governor Walz on May 25, 2021.

The law mandating the work group required the State Auditor to convene a Supplemental State Aid Work Group to discuss and articulate options for changing the method of allocating police and firefighter retirement supplemental state aid (supplemental state aid) under Minnesota Statutes, section 423A.022. The scope of the Work Group is limited to supplemental state aid paid to municipalities other than those solely employing firefighters with retirement coverage provided by the PERA Police and Fire Retirement Plan (P&F Plan).

The law further required that the Work Group consider the 2021 bill (SF 609; HF 419), including discussion and testimony from the March 23, 2021, LCPR meeting. The Work Group was also required to address the disparities in the allocation of fire state aid among fire departments, and to submit a report to the Chair, Vice-Chair, and Executive Director of the LCPR by December 31, 2022.

Work Group Membership

In accordance with the legislative mandate, the Work Group membership included representatives of cities, towns, fire chiefs, volunteer firefighters, the State offices and agencies that support firefighter pensions and the state aid programs. The State Auditor convened and chaired the Work Group meetings, and Office of the State Auditor (OSA) staff provided support. Additionally, LCPR staff attended Work Group meetings to provide background information.

The Work Group required unanimous consent for any proposal to move forward, to avoid concerns about communities and organizations being adequately or proportionately represented.

The specific Work Group members and their affiliations are listed below.

Representing	Member	Title
League of Minnesota Cities	Laurie Hokkanen	Manager City of Chanhassen
	Marshall Hallock	CPA, Administrative Business Director City of Red Wing
Minnesota Association of Townships	Todd Greseth	Treasurer Wanamingo Fire Department
	Mike Scott	Retired Chief Eagan Fire Department
Minnesota State Fire Chiefs Association	Jim McCoy	Chief Austin Fire Department
	Bruce Hemstad	Assistant Chief Bemidji Fire Department
Minnesota State Fire Department Association	Roger Carlson	Firefighter Fairmont Fire Department
	Corey Nellis	Firefighter Avon Fire Department
Department of Public Safety	John Ehret	Fire Safety Supervisor Department of Public Safety's State Fire Marshal Division
Public Employees Retirement Association	Doug Anderson	Executive Director
Department of Revenue	Kristie Strum	State Program Administrator, Principal Department of Revenue's Property Tax Division
Office of the State Auditor	Julie Blaha, Chair	State Auditor

History of Fire Aid Programs

Supplemental State Aid

Supplemental state aid was proposed originally on behalf of a coalition of police organizations and professional firefighter organizations to assist in addressing growing retirement funding problems.

As initially drafted and introduced during 2013, the proposal would have imposed a \$5 per calendar year surcharge on homeowners insurance and automobile insurance policies. Proceeds from the homeowners insurance surcharge would have been allocated roughly one-third to the fire state aid program, to be distributed to volunteer firefighter plans, and roughly two-thirds to the PERA P&F Plan. Proceeds from the automobile insurance surcharge would have been allocated one-third to the police state aid program and two-thirds to the PERA P&F Plan and the State Patrol Retirement Plan and be distributed based on the number of active member police officers.

Several changes to the proposed new plan were made as it made its way through legislative committees and into the 2013 tax bills. The source of funding for the new program was changed from an insurance surcharge to a general fund appropriation, the amount of funding increased, the scope of who would be covered by the program narrowed, and a termination point was added. Under the enacted law (Laws 2013, Ch. 143, Art. 2, Sec. 6), the new supplemental state aid program was funded by a \$15.5 million annual appropriation, to be allocated 58.065 percent to the PERA P&F Plan, 35.484 percent to municipalities other than those solely using firefighters covered by the PERA P&F Plan, and 6.452 percent to the Minnesota State Retirement System (MSRS) on behalf of the State Patrol Plan. The aid would terminate for all recipients when the PERA P&F Plan and the State Patrol Plan both became at least 90 percent funded (as determined on a market value of assets basis).

Following enactment, subsequent legislation revised the law's aid termination provisions. Under current law, only the portions payable to the PERA P&F Plan and the MSRS State Patrol Plan can terminate upon those plans reaching 90 percent funding; the amount payable to volunteer firefighter plans is ongoing.

Allocation of Supplemental State Aid Under Current Law

The portion of supplemental state aid allocated to municipalities other than those solely using firefighters covered by the PERA P&F Plan equals roughly \$5.5 million annually, and is payable to relief associations, the PERA SVF Plan, and to the handful of municipal fire departments with volunteer firefighters who receive no pension benefits. The supplemental state aid is allocated to this group based on the proportion of total fire state aid received relative to each fire department.

The current division of the supplemental state aid program's annual \$15.5 million appropriation is as follows:

- about \$9 million paid to PERA for the P&F Plan;
- about \$1 million paid to MSRS for the State Patrol Plan; and
- about \$5.5 million distributed to all fire departments where retirement coverage is not solely with the P&F Plan.

Fire State Aid

Because the portion of supplemental state aid payable to volunteer firefighter plans is calculated on the basis of fire state aid that each fire department receives, it was important for the Work Group to understand the calculation method of the fire state aid program, too.¹

¹ For purposes of this report, relief associations, the PERA SVF Plan, and municipal fire departments with firefighters who have no pension coverage are referred to as "volunteer firefighter plans." Note that many firefighters within these plans receive pay per call. The term "volunteer firefighter plans" is intended to identify the group of entities within the Work Group's scope and differentiate them from fulltime/career firefighters who are members of the PERA P&F Plan.

The fire state aid program was established in 1885 to provide benefits to firefighters injured in the line of duty and to support fire departments with maintenance and equipment needs. Since 1945, fire state aid has generally been restricted to funding firefighter pensions and benefits.

Currently, fire state aid consists of two components, initial fire aid and minimum fire aid. Initial fire aid is based on a fire department’s service area. One-half of the initial fire aid is based on the estimated market value of property within the service area, and one-half is based on the most recent available census population within the service area. The amount that is allocated to each fire department is the ratio of the estimated market value and population of a department’s service area compared to the estimated market value and population of all fire departments across the state that are eligible for fire state aid.

Minimum fire aid is allocated to fire departments with volunteer firefighters who are in an affiliated relief association or in the PERA SVF Plan. The calculation is based on a minimum amount of fire state aid per active firefighter, with the number of active firefighters used in the calculation determined by the relief association’s date of establishment or the date the fire department joined the PERA SVF Plan. The minimum aid program provides additional funding for smaller fire departments and ensures these fire departments receive at least a minimum amount of fire state aid per firefighter.

Initial fire aid, minimum fire aid, and total fire state aid amounts for the most recent five years are provided in the chart below.

Payable Year	Total Initial Fire Aid Available	\$ Difference from Prior Year	% Difference from Prior Year	Minimum Fire Aid
2018	\$29,119,645	\$868,834	3.08%	\$897,436
2019	\$30,095,986	\$976,341	3.35%	\$897,436
2020	\$32,088,073	\$1,992,087	6.21%	\$897,436
2021	\$33,806,286	\$1,718,213	5.08%	\$897,436
2022	\$36,111,344	\$2,305,058	6.38%	\$897,436

Executive Summary

Introduction

The Work Group held seven virtual meetings via Zoom between November 2021 and December 2022. Additionally, State Auditor Blaha met individually with Work Group members to discuss impressions of the supplemental state aid allocation options that were identified and provide an opportunity for members to share thoughts or feedback. The first meetings were dedicated to providing the Work Group with background on the existing Supplemental State Aid (and Fire Aid) programs and answering related questions. Subsequent meetings moved to discussions about the advantages, disadvantages and concerns about the existing approach. From there, the group

moved towards fleshing out different alternatives that the LCPR could consider, as well as identifying the advantages/disadvantages and other observations about each.

The March 10, 2022, Work Group meeting was dedicated to public testimony, which was provided virtually during the Zoom meeting and in written submissions. Prior to the March meeting, notices about the opportunity to provide input on the supplemental state aid allocation topic were shared through multiple avenues with relief association trustees, firefighter organizations, and municipal officials. Those who testified during the meeting are identified below.

- Joe Enge, President of the Brainerd Fire Relief Association
- Terri Boese, Clerk/Treasurer of the City of Dassel
- Ryan Muchow, Chief of the Fergus Falls Fire Department
- Chris McClory, Treasurer of the Maple Lake Fire Relief Association
- Rodger Coppa, Chief of the Plymouth Fire Department
- Sam Meixell, Treasurer of the Sherburn Fire Relief Association
- Jordan Schaefer, Treasurer of the Trout Lake Fire Relief Association

Some thoughts shared with the Work Group included: the knowledge that a relief association will be increasing its benefit level incentivizes firefighters to stay on the department longer; state aid is a critical component in a fire department's recruitment strategy; and that there seems to be a desire for more aid to be available for all communities, rather than taking away aid from some fire departments to give more to others.

Written testimony was submitted by the following individuals and is provided as Attachment 19.

- Blaine Hill, Manager of the City of Morris
- Ellen Kling, President of the Ceylon Fire Relief Association
- Anthony Rupp, Treasurer of the New London Fire Relief Association
- John Kannas, Retired Balsam Firefighter
- Aaron Johnston, Assistant Chief of the Coon Rapids Fire Department
- Nyle Zikmund, Administrator for the City of Mounds View
- Dave Myers, Secretary of the Cohasset Fire Relief Association
- Brandon Lunde, Secretary of the Wanamingo Fire Relief Association
- Mike Murphy, President of the Apple Valley Fire Relief Association

Copies of all Work Group meeting agendas and materials, and meeting recordings, are posted on the OSA website at <https://www.osa.state.mn.us/about/about-us/councils-groups-sub-pages/supplemental-state-aid-work-group/>.

Allocation Options

Work Group members identified 12 options for allocating supplemental state aid and evaluated each option by considering the following metrics:

- Advantages
- Disadvantages

- Who would be impacted by changing to this allocation method?
- What would be the impacts on different fire department types?
- How easy would this method be to administer (e.g., does data needed to calculate aid exist, is the data reported, etc.)?
- Is this method consistent with the purpose of the supplemental state aid program?
- How much change would be made if this method were implemented?
- Is this method fair and/or equitable?

Option 1: Keep current allocation method.

The current process has been established and expectations, including funding and benefit levels, are in place based on this method, but keeping the current method would not address the perceived inequitable distribution in favor of larger suburban departments.

Option 2: Change the allocation method so it's based on the number of active firefighters.

This option would provide equity regardless of location or size of the fire department, but doesn't consider the varying workloads among departments, would require additional reporting to the Department of Revenue, and raises questions about what constitutes an "active" firefighter as that definition varies among departments. It is estimated that this method would result in 148 entities seeing a reduction in aid, with an average reduction of \$12,820, and 567 entities seeing an increase in aid, with an average increase of \$3,346.

Option 3: Change the allocation method so it's based on a fire department's call volume.

This option may more closely connect supplemental state aid amounts to a firefighter's time commitment or workload, but would require additional reporting to the Department of Revenue, and could result in aid amounts that vary significantly from year to year making funding projections difficult.

Option 4: Use a hybrid allocation method based in part on the current method, in part on the number of firefighters, and in part on the volume of calls.

This option is a potential compromise solution, but would require additional reporting, and add complexity to an aid program that's already confusing without demonstrating much benefit.

Option 5: When a fire department no longer qualifies for supplemental state aid because it transitioned to an all fulltime department, earmark that department's aid to small fire departments.

This option increases aid for small departments without taking away aid from larger communities, but would require "small" fire department to be defined and would be a slow and likely minor increase in aid.

Option 6: When the aid payable to the PERA P&F Plan and the MSRS State Patrol Plan ends, allocate the aid those two plans were receiving to volunteer firefighter plans (rather than letting the aid terminate).

This option provides additional funding for all volunteer firefighter plans and reduces the need to consider an alternative allocation method, but, due to changes in the economic landscape, the full-funding dates for the PERA P&F Plan and the MSRS State Patrol Plan are now expected to be much farther in the future than when the Work Group first started meeting in November 2021.

Option 7: When the aid payable to the PERA P&F Plan and the MSRS State Patrol Plan ends, earmark the aid those two plans were receiving to a fund for small fire departments.

This option allows for a transition to a new approach without reducing aid to any of the volunteer firefighter plans, but the full-funding dates for the PERA P&F Plan and MSRS State Patrol Plan are now expected to be much farther in the future than when the Work Group first began meeting.

Option 8: Change the allocation method so that when a fire department consists of mostly fulltime firefighters, the affiliated pension plan would no longer qualify for supplemental state aid, and the aid instead would be allocated to small fire departments.

This option provides additional funding for small fire departments, but would reduce funding for the remaining “volunteer” firefighters in departments that are primarily staffed with fulltime firefighters, adds complexity, would require additional reporting, and would necessitate a definition of a “small” fire department.

Option 9: Seek an increase in state funding for volunteer firefighter plans (i.e., relief associations, and fire departments in the SVF Plan).

Would provide additional funding for all volunteer firefighter plans, with ease of administration determined by whether a new aid program would be created or additional funding provided to an existing aid program. The benefit could be significant, depending on the amount of the funding increase.

Option 10: Change the authorized uses of the aid to include payments to firefighters as annual stipends or other types of compensation.

This option may help with firefighter recruiting, but could hurt firefighter retention, and there was concern that municipalities may use this money to replace their own fire department funding rather than to supplement their funding.

Option 11: Change the authorized uses of the aid to include certain fire department expenses, such as maintenance and equipment.

This option would provide communities with additional flexibility but reducing aid going into the pension fund seemed outside the scope of the Work Group and contrary to the purpose of the supplemental state aid program. There also were concerns that municipalities could use this money to replace, rather than supplement, funding for fire department budgets.

Option 12: Consider which fire departments should receive the aid. Should fulltime/career fire departments receive an allocation? Should fire departments with no pension coverage for their firefighters receive an allocation?

There was a reluctance to provide a direct appropriation of supplemental state aid to fulltime/career fire departments as an appropriation is already paid to the PERA P&F Plan, and there was a reluctance in ending aid payments to fire departments with no pension coverage for their firefighters as the aid amounts they receive are so small (and likely needed).

Additional Comments

Considerable discussion was given to how much firefighter benefit amounts would need to increase to make a significant difference in firefighter recruitment and retention. With the amount of

supplemental state aid allocated to volunteer firefighter plans being about \$5.5 million annually, and there being over 20,000 firefighters in these plans, even major changes to how the aid is allocated would yield relatively minor changes in actual benefit amounts payable to firefighters without an increase in the state aid appropriation.

Suggestions were made to review whether firefighter recruitment and retention is uniquely harder in rural areas because of the lower tax basis and population, and whether a rural firefighter fund or other equalization mechanism should be considered. If additional funding is needed for rural fire departments, it may be best to do that separately and deliberately, rather than through the existing fire aid programs. Other suggestions made to aid in firefighter recruitment were to exempt portions of firefighter service pensions from state taxes and to make pensions more portable. While these suggestions were outside the scope of the Work Group, they may warrant further attention by the Legislature or other study groups.

Any supplemental state aid allocation method should be calculated using data that's reliable, accurate, consistent, and verifiable. Consideration should also be given to whether the method is cost effective to administer and whether the needed resources to do so are available and adequately funded.

Conclusion

The Work Group identified challenges and opportunities with each option for changing the supplemental state aid allocation method. Each option would provide different results, and there was no consensus on a clear path to make all communities happy. There are trade-offs with each option; a change that increases aid amounts for some fire departments may reduce aid amounts for others. In accordance with its mandate, the Work Group, through this report, identifies these trade-offs and provides a template for the legislature to assess and consider future aid allocation change proposals.

Attachment 1 – Enabling Legislation

1.1 moves to amend S.F. No. 1712; H.F. No. 1758, the delete everything
1.2 amendment (S1712-1A), as follows:

1.3 Page ..., after line ..., insert:

1.4 "Sec. **SUPPLEMENTAL STATE AID WORK GROUP.**

1.5 (a) The state auditor shall convene a Supplemental State Aid Work Group to discuss
1.6 and articulate options to the Legislative Commission on Pensions and Retirement on changing
1.7 the method of allocating police and firefighter retirement supplemental state aid under
1.8 Minnesota Statutes, section 423A.022.

1.9 (b) The scope of the work group is limited to supplemental state aid paid to municipalities
1.10 other than municipalities solely employing firefighters with retirement coverage provided
1.11 by the public employees police and fire retirement plan.

1.12 (c) The work group must:

1.13 (i) consider 2021 Senate File No. 609; House File No. 419, including the discussion and
1.14 testimony on the bills at the meeting of the Commission on March 23, 2021, and

1.15 (ii) address the disparities in the allocation of fire state aid among fire departments.

1.16 (d) Members of the work group shall include:

1.17 (1) two representatives of Minnesota cities, appointed by the League of Minnesota Cities;

1.18 (2) two representatives of Minnesota towns, appointed by the Minnesota Association of
1.19 Townships;

1.20 (3) two representatives of Minnesota fire chiefs, appointed by the Minnesota State Fire
1.21 Chiefs Association;

1.22 (4) two representatives of Minnesota volunteer firefighters, who are active volunteer
1.23 firefighters, appointed by the Minnesota State Fire Departments Association;

1.24 (5) one representative of the State Fire Marshal Division of the Department of Public
1.25 Safety, designated by the commissioner of public safety;

1.26 (6) the executive director of the Public Employees Retirement Association, or the
1.27 executive director's designee; and

1.28 (7) one representative of the Department of Revenue, designated by the commissioner
1.29 of revenue.

- 2.1 (e) Additionally, a staff member of the Legislative Commission on Pensions and
2.2 Retirement shall attend the meetings of the work group to provide background information,
2.3 as requested by members.
- 2.4 (f) The state auditor shall chair the work group. The work group may conduct meetings
2.5 remotely.
- 2.6 (g) The work group shall submit a report by December 31, 2022, to the chair, vice-chair,
2.7 and executive director of the Legislative Commission on Pensions and Retirement.
- 2.8 (h) The work group expires on June 30, 2023.
- 2.9 **EFFECTIVE DATE.** This section is effective June 30, 2021."
- 2.10 Renumber the sections in sequence
- 2.11 Amend the title accordingly

Attachment 2 – Supplemental State Aid Statute

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

Attachment 3 – Background Information on the 2013 Police and Fire Supplemental Retirement State Aid

Background Information on the 2013 Police and Fire Supplemental Retirement State Aid

The police and fire supplemental retirement state aid was proposed on behalf of a coalition of police organizations and professional firefighter organizations to assist in addressing the growing retirement funding problems.

As initially drafted and introduced as a legislative bill in 2013, the proposal amended Minnesota Statutes, Chapters 69, relating to policy and fire state aid, and 297I, relating to insurance premium taxes, to impose a \$5 per calendar year surcharge on homeowners insurance and automobile insurance policies, with the proceeds from the homeowners insurance surcharge allocated roughly one-third to the fire state aid program and distributed to the statewide lump-sum volunteer firefighter retirement fund or to municipalities or nonprofit firefighting corporations and roughly two-thirds to the Public Employees Police and Fire Retirement Plan (PERA-P&F) and with the proceeds from the automobile insurance surcharge allocated one-third to the police state aid program and distributed to all counties, cities, and state departments employing police officers and two-thirds to PERA-P&F and the State Patrol Retirement Plan distributed on the basis of the number of active member police officers.

When heard by the Legislative Commission on Pensions and Retirement, the Commission corrected the allocation mechanism of the proposed legislation to match the proponents expressed intent, specified a date for the aid allocations from the two accounts, November 1 annually, one month after the allocation date for the fire state aid and police state aid programs, on which portions of the new aid allocation depend, and required reporting from the Public Employees Retirement Association (PERA) to the Commissioner of Revenue information on Public Employees Police and Fire Retirement Plan (PERA-P&F) coverage and Statewide Lump-Sum Volunteer Firefighter Retirement Plan (PERA-SVF) participation that is needed to implement the surcharge fire pension aid allocation formula and set a termination date for the new state aid based on when the State Patrol Plan and the Public Employees Police and Fire Retirement Plan (PERA-P&F) achieve a 90% funded ratio on a market value of assets basis.

The new state aid was intended to raise \$23 million and was specified to be allocated as follows:

<u>Surcharge Fire Pension Aid Account</u>		
Statewide Volunteer Fire Plan	\$137,990	1.84%
Volunteer firefighter relief associations	\$5,412,010	72.16%
Paid firefighter municipalities	\$649,350	8.66%
PERA-P&F	\$1,300,650	17.34%
Total	\$7,500,000	100.00%
<u>Surcharge Police Pension Aid Account</u>		
PERA-P&F employers	\$4,645,300	29.97%
Dept. of Public Safety and Dept. of Natural Resources	\$516,150	3.33%
State Patrol Retirement Plan	\$1,033,800	6.67%
PERA-P&F	\$9,304,650	60.03%
Total	\$15,500,000	100.00%
<u>Total Aid Allocation</u>		
Volunteer firefighter plans	\$5,550,000	24.13%
Municipalities and counties	\$5,294,630	23.03%
Dept. of Public Safety and Dept. of Natural Resources	\$516,150	2.24%
State Patrol Retirement Plan	\$1,033,800	4.49%
PERA-P&F	\$10,065,300	46.11%
Total	\$23,000,000	100.00%

When the proposed police and fire supplemental retirement state aid was subsequently heard by standing legislative committees, the source of the funding of the new state aid program was controversial and was ultimately modified, replaced by a direct State General Fund appropriation rather than by a surcharge on insurance policies.

As the new state aid program was added to the 2013 tax bills, the amount of the aid was revised to be \$15,500,000 and the recipients of the new state aid were narrowed to the State Patrol Plan, the PERA-P&F, and the various volunteer firefighter relief associations.

As enacted (Laws 2013, Ch. 143, Art. 2, Sec. 6), the police and fire supplemental retirement state aid was funded by a \$15.5 million annual appropriation, to be allocated 58.065% to PERA-P&F, 35.484% to municipalities other than those solely using firefighters covered by PERA-P&F, and 6.452% to MSRS on behalf of the State Patrol Plan, with the portion allocated to municipalities other than those solely using firefighters covered by PERA-P&F allocated within that group based on the proportion of total fire state aid received relative to each fire department, and terminates for all recipients when PERA-P&F and the State Patrol Retirement Plan both become at least 90% funded.

The fire department recipients of Police and Fire Retirement Supplemental State Aid with the largest amount of aid in 2013 were:

<u>Fire Department</u>	<u>County</u>	<u>Amount</u>
Plymouth Fire Department	Hennepin.....	\$102,477.93
Eden Prairie City Fire Department.....	Hennepin.....	95,957.37
Maple Grove Fire Department	Hennepin.....	86,482.18
Edina Fire Department	Hennepin.....	86,359.02
Brooklyn Park Fire Department.....	Hennepin.....	84,666.57
Eagan City Fire Department	Dakota.....	84,494.56
Woodbury Volunteer Fire Dept. Inc.	Washington.....	81,067.84
Minnetonka Fire Department.....	Hennepin.....	79,918.26
Burnsville Fire Department	Dakota.....	72,571.74
Lakeville City Fire Department	Dakota.....	70,565.72
Coon Rapids Fire Department	Anoka	67,362.86
Apple Valley City Fire Department	Dakota.....	59,168.05

The fire department recipients of Police and Fire Retirement Supplemental State Aid with the smallest amount of aid in 2013 were:

<u>Fire Department</u>	<u>County</u>	<u>Amount</u>
Correll Volunteer Fire Department	Big Stone	\$32.95
Louisburg Fire Department.....	Lac Qui Parle	43.05
Arco Fire Department.....	Lincoln.....	64.81
Alida/Bear Creek Fire Control.....	Cook	269.60
Skyline Fire Department.....	Blue Earth.....	323.53
Avoca Fire/Rescue Department	Murray	422.12
Nielsville Volunteer Fire Department	Polk.....	536.24
Big Falls Fire Department	Koochiching.....	596.95
Perley-Lee Township Volunteer Fire Dept.....	Norman	597.52
Minnesota City Fire Department.....	Winona	719.31
Beltrami Fire Department.....	Polk.....	746.28
Oslo Fire/Rescue Department	Marshall.....	779.91
Sedan Fire/Rescue Department.....	Pope.....	788.43
Bruno Volunteer Fire Department	Pine.....	807.85
Iona Fire Department.....	Murray	925.01
Eagles Nest Fire Department	St. Louis	939.57

Attachment 4 – Overview of Fire Aid Programs

Supplemental State Aid Work Group Overview of Programs from November 17, 2021

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 Qualifying Departments	Percentage of Fire State Aid
2017	745	24.20%
2018	744	23.79%
2019	742	23.15%
2020	741	22.07%
2021	741	21.01%

Attachment 5 – Initial Aid Calculation Example

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

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

Attachment 6 – Historical State Aid Amounts

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.**

Attachment 7 – Minimum Fire Aid Amounts

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
ELLEDALE 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
LAKEWOOD 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

Attachment 8 – State by State Comparison of Aid to Local Retirement Plans

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:

Ron Snell

National Conference of State Legislatures, Denver, Colorado

Ron.snell@ncsl.org 303-856-1534

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		

Attachment 9 – Firefighter and Fire Department Information

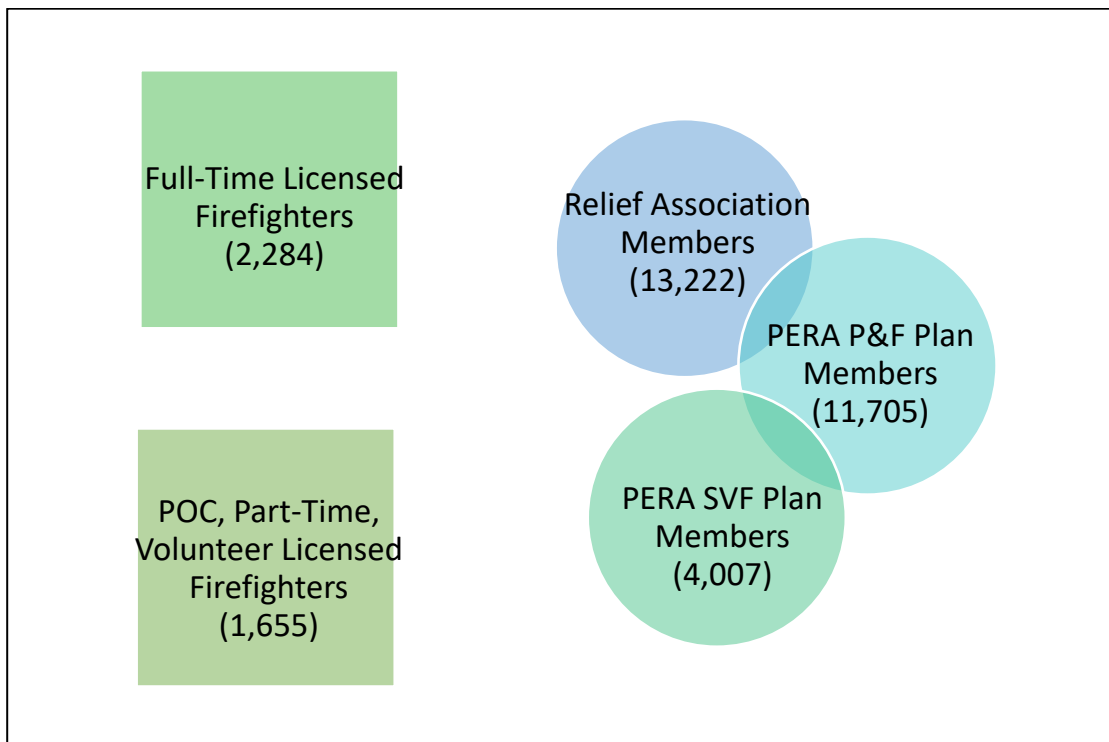


Firefighter and Fire Department Information

The chart below illustrates the compensation, availability, and pension characteristics of different firefighter classifications.

Firefighter	Compensation		Availability		Pension	
	Paid per Call or Hour	Salaried	Firefighter's Choice	Scheduled Hours	Relief Association or SVF Plan	PERA P&F or Coordinated
Volunteer *			X		X	
Paid on Call	X		X		X	
Part Time	X			X	X	X
Full-Time/Career	X	X		X		X

*Volunteer firefighters are not paid per call, but may receive reimbursement for expenses.



The diagram above provides the number of active relief association members, along with the number of members in the PERA Statewide Volunteer Firefighter (SVF) Plan and the Police & Fire Plan. Note that the number of members in the Police & Fire Plan includes both police and fire personnel.

Licensed firefighters may be included as members of one or more of the plans identified above.

Payment of State Aid and Authorized Uses

There are 758 fire departments eligible for 2021 fire state aid.

There are 724 fire department with some or all of their firefighters in a relief association or in the PERA SVF Plan. These fire departments receive both fire state aid and supplemental state aid, all of which must be used for pension purposes.

- Fire state aid must be paid to the relief association, to the PERA SVF Plan, or, if a local aid allocation agreement exists, to the PERA P&F Plan.
- Supplemental state aid must be paid to the relief association or to the PERA SVF Plan.

There are 17 fire department with firefighters in the PERA P&F Plan, but no firefighters in a relief association or in the PERA SVF Plan. These fire departments only receive fire state aid. The fire state aid must be used for the following purposes:

- 1) payment of fees, dues and assessments to the Minnesota State Fire Department Association or to the state Volunteer Firefighters Benefit Association;
- 2) payment of the cost of purchasing and maintaining needed equipment for the fire department;
- 3) payment of the cost of construction, acquisition, repair, or maintenance of buildings or other premises to house the equipment of the fire department; or
- 4) the payment of employer contributions to PERA for its firefighters in the P&F Plan.

There are 17 fire departments with firefighters who are not members of any pension plan. These fire departments receive fire state aid and supplemental state aid. The fire state aid must be deposited into a special account established for that purpose within the municipal treasury, and used for items 1 through 3 above. These municipalities report that they are only expending supplemental state aid for purposes authorized above, although it's not clear that the aid is limited to these fire department expenditures.

State aid amounts are listed below for the 17 fire departments with no pension coverage for their firefighters.

Fire Department Name	2021 Fire State Aid	2021 Supplemental State Aid
Alvarado Fire Department	10,919.09	2,294.09
Arco Fire Department	271.52	57.05
Bearville Township Volunteer Fire Department	6,092.55	1,280.04
Beltrami Fire Department	3,928.42	825.36
Big Falls Fire Department	2,358.85	495.59
Clontarf Fire Department	5,300.95	1,113.72
Conger Community Fire Department	6,761.26	1,420.53
Correll Volunteer Fire Department	0.00	0.00
Felton Community Volunteer Fire Department	10,361.81	2,177.01
Freeborn Fire Department	6,170.36	1,296.39
Goodridge Area Fire/Rescue Department	10,875.37	2,284.90
Mdewakanton Public Safety	8,344.81	1,753.24
Nielsville Volunteer Fire Department	2,718.83	571.22
Oslo Fire/Rescue Department	3,577.66	751.66
Red Lake Reservation Fire Department	18,554.73	3,898.33
Ridgeway Volunteer Fire Department	9,743.78	2,047.16
Tintah Fire And First Responders	6,210.26	1,304.77

Below is the statute defining authorized disbursements of fire state aid when a fire department's firefighters are not members of a relief association or the PERA SVF Plan.

424A.08 MUNICIPALITY WITHOUT RELIEF ASSOCIATION; AUTHORIZED DISBURSEMENTS.

(a) Any municipality which is entitled to receive fire state aid but which has no volunteer firefighters relief association directly associated with its fire department and which has no full-time firefighters with retirement coverage by the public employees police and fire retirement plan shall deposit the fire state aid in a special account established for that purpose in the municipal treasury. Disbursement from the special account may not be made for any purpose except:

(1) payment of the fees, dues and assessments to the Minnesota State Fire Department Association and to the state Volunteer Firefighters Benefit Association in order to entitle its firefighters to membership in and the benefits of these state associations;

(2) payment of the cost of purchasing and maintaining needed equipment for the fire department; and

(3) payment of the cost of construction, acquisition, repair, or maintenance of buildings or other premises to house the equipment of the fire department.

(b) A municipality which is entitled to receive fire state aid, which has no volunteer firefighters relief association directly associated with its fire department, which does not participate in the statewide lump-sum volunteer firefighter plan under chapter 353G, and

which has full-time firefighters with retirement coverage by the public employees police and fire retirement plan may disburse the fire state aid as provided in paragraph (a), for the payment of the employer contribution requirement with respect to firefighters covered by the public employees police and fire retirement plan under section 353.65, subdivision 3, or for a combination of the two types of disbursements.

(c) A municipality that has no volunteer firefighters relief association directly associated with it and that participates in the statewide lump-sum volunteer firefighter plan under chapter 353G shall transmit any fire state aid that it receives to the statewide lump-sum volunteer firefighter fund.

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

Attachment 10 – Member and Funding Data

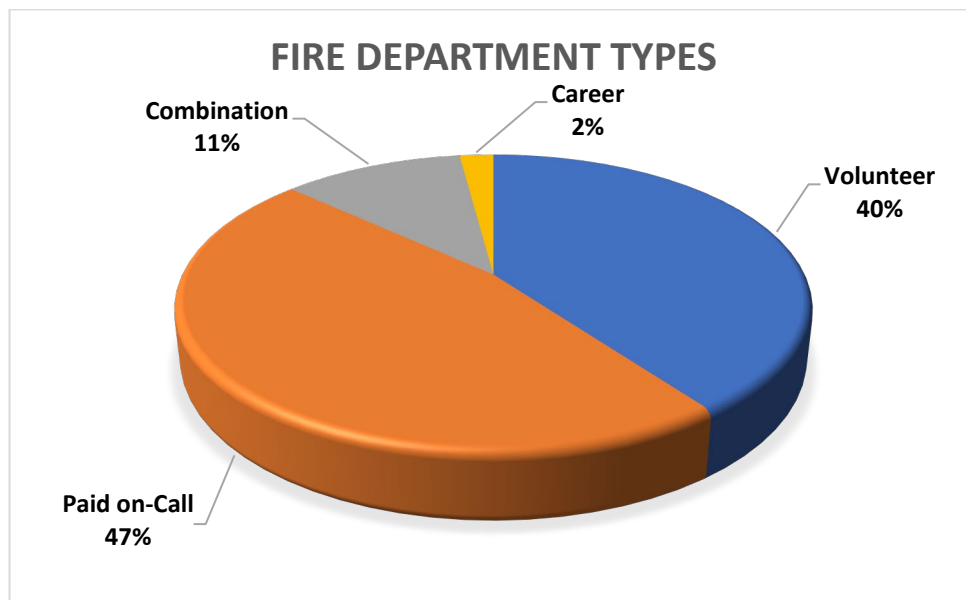


Member and Funding Data

Supplemental State Aid Work Group members requested information on the number of relief associations that permit in their membership individuals who solely provide emergency medical services. The 2020 relief association reporting forms indicate three relief associations with members who solely perform medical duties.

There also was a request for the number of volunteer fire departments in Minnesota and the number of paid on-call fire departments. The Minnesota Board of Firefighter Training and Education has begun collecting this information, and provided the following as of the start of the 2022 fiscal year:

- 309 Volunteer Departments
- 363 Paid on-Call Departments
- 86 Combination Departments (at least 1 member is full-time)
- 16 Career Departments (all members are full-time)



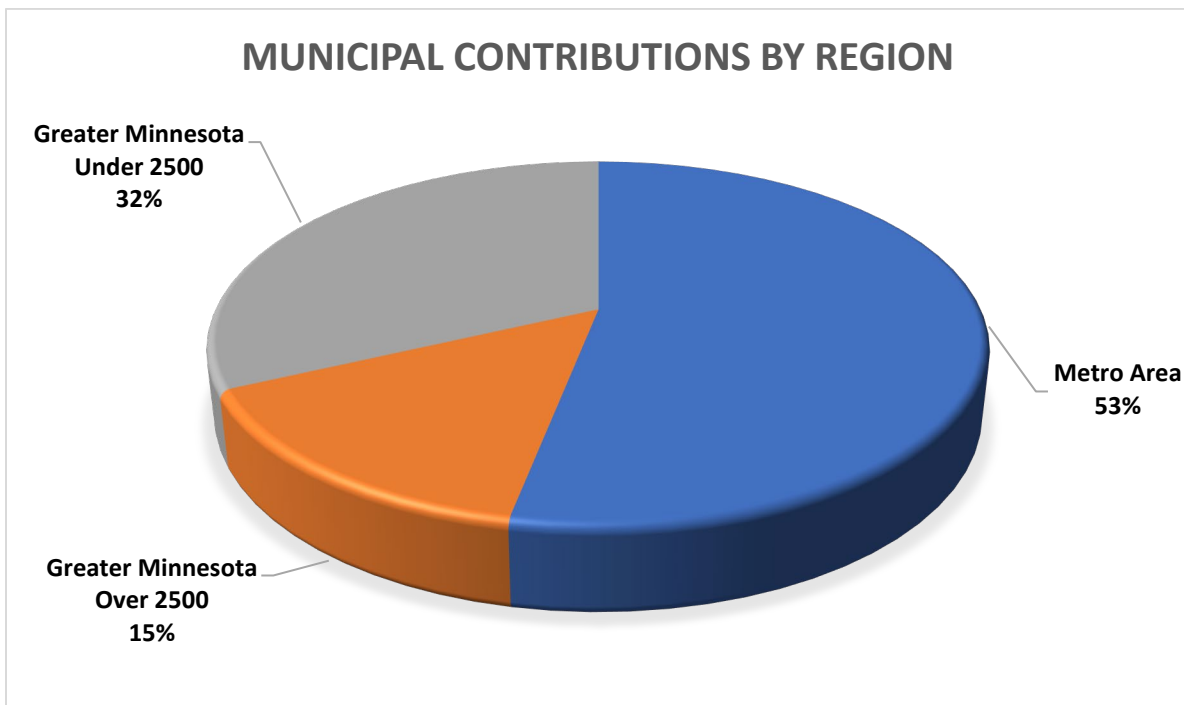
The following is an excerpt from the relief association 2019 Financial and Investment Report, providing information on municipal contributions:

“Municipal contribution amounts, like state aid amounts, varied by region. Relief associations in the Metro Area received \$3.0 million in municipal contributions, which made up 53.1 percent of the total municipal contributions received. Metro Area relief associations accounted for over one-half of all municipal contributions received, even though they make up only 12.9 percent of relief associations

included in this report. The average municipal contribution was \$71,588 for Metro Area plans that received one.

Relief associations affiliated with Greater Minnesota municipalities with a population over 2,500 received \$846,335 in municipal contributions, accounting for 14.9 percent of all municipal contributions received. The average municipal contribution for these relief associations was \$14,592.

Relief associations affiliated with Greater Minnesota municipalities with a population under 2,500 received \$1.8 million in municipal contributions, which is 32.0 percent of all municipal contributions received. Of these relief associations, 52.4 percent received a municipal contribution, with the average contribution being \$9,149.”



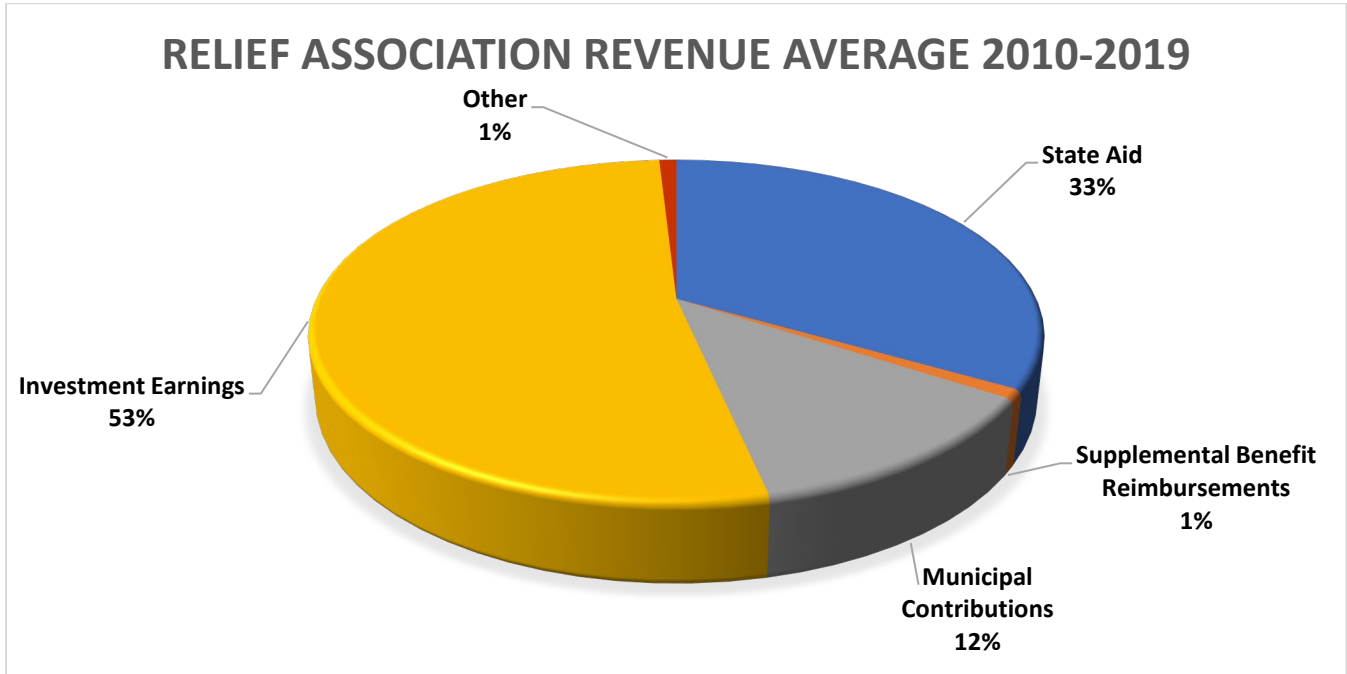
Finally, in response to a question about relief association funding, the 2019 average funding ratio was 140.0 percent, and the median funding ratio was 127.4 percent. The next page of this document is Table 1 from the 2019 report, summarizing relief association financial and membership information.

Attachment 11 – Relief Association Pension Funding Sources



Relief Association Pension Funding Sources

Relief association service pensions are primarily funded through investment earnings. The following chart shows revenue source amounts, averaged over the most recent ten years for which data is available.

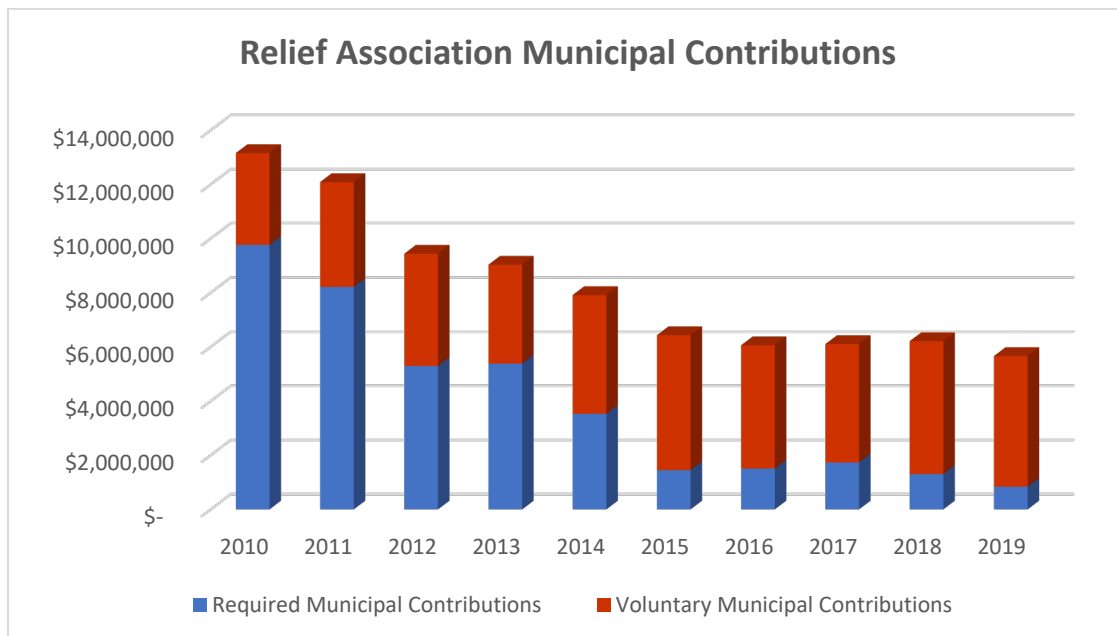


Below is data for relief associations that had the largest total disbursements in service pensions during 2019. We averaged total service pension disbursements by the number of benefit recipients, to provide an average benefit payment amount. The revenue sources funding these service pensions were, on average, in similar proportion to those shown above for relief associations as a whole. In contrast, relief associations that, on average, pay lower service pension amounts tend to receive smaller amounts of state aid and smaller, or no, municipal contributions.

Relief Association	Plan Type	Benefit Level	State Aid	Municipal Contributions	Investment Earnings	Average Benefit Payment
Brainerd Fire Relief Association	Lump Sum	10,750	197,332	59,141	650,845	222,620
Brooklyn Center Fire Relief Association	Monthly/Lump Sum	8,500	164,652	-	502,233	309,964
Eagan Fire Relief Association	Defined Contribution		435,557	-	1,941,345	222,804

Edina Fire Relief Association	Defined Contribution		460,081	-	1,837,430	326,803
Golden Valley Fire Relief Association	Lump Sum	8,700	171,486	-	1,092,687	224,031
Hastings Fire Relief Association	Lump Sum	6,400	190,649	-	739,444	230,334
Inver Grove Heights Fire Relief Association	Lump Sum	8,100	209,866	82,775	836,046	211,330
Lake Elmo Fire Relief Association	Lump Sum	5,850	68,975	-	127,902	253,525
Maple Grove Fire Relief Association	Defined Contribution		441,583	258,451	3,555,917	229,101
Owatonna Fire Relief Association	Lump Sum	7,150	170,284	-	595,639	258,400
Prior Lake Fire Relief Association	Lump Sum	8,500	232,651	20,000	685,784	213,500
West Metro Fire Relief Association	Defined Contribution		244,780	210,212	1,901,076	306,484

In years when investment returns are down, municipal contributions (either required or voluntary) generally increase. When investment returns are up, municipal contributions generally decrease, and mostly consist of contributions made on a voluntary basis by the affiliated municipality.



Attachment 12 – 2021 Legislation

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.

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.

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

Attachment 13 – 2021 Legislation – 1A Amendment

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

Attachment 14 – LCPR State Summary of 2021 Legislation

**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

St. Paul, MN 55155-1201
www.lcpr.leg.mn

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



Attachment 15 – Supplemental State Aid Comparison

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
Chanhasen 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
Minnnetonka 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
Taylor's 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

**Attachment 16 – Supplemental State Aid Comparison – Sorted by
Difference**

In this example, 148 entities would see a reduction in aid, with an average reduction of \$12,820, and 567 entities would see an increase in aid, with an average increase of \$3,346.

Entity Name	Active	2020 Supplemental State Aid	Aid Allocated per Active Firefighter	Difference
Mayer Fire Relief Association	48	2,940.95	15,139.94	12,198.99
Greenbush Fire Relief Association	36	3,267.72	11,354.95	8,087.23
Hendricks Fire Relief Association	33	2,723.10	10,408.71	7,685.61
Biwabik City Fire Relief Association	27	1,851.71	8,516.21	6,664.50
Karlstad Fire Relief Association	31	3,267.72	9,777.88	6,510.16
Ely Fire Relief Association	34	4,362.22	10,724.12	6,361.90
Lakeland Fire Relief Association	26	1,851.71	8,200.80	6,349.09
Millerville Fire Relief Association	26	1,851.71	8,200.80	6,349.09
Cherry Fire Relief Association	20	-	6,308.31	6,308.31
Lake Henry Fire Relief Association	26	1,960.63	8,200.80	6,240.17
Wilson Fire Relief Association	30	3,267.72	9,462.46	6,194.74
Shevlin Fire Relief Association	25	1,742.78	7,885.38	6,142.60
Kelliher Fire Relief Association	27	2,396.33	8,516.21	6,119.88
Babbitt Fire Relief Association	28	2,723.10	8,831.63	6,108.53
Parkers Prairie Fire Relief Association	29	3,049.87	9,147.04	6,097.17
Kellogg Fire Relief Association	27	2,505.25	8,516.21	6,010.96
London Fire Relief Association	19	-	5,992.89	5,992.89
Ortonville Fire Relief Association	29	3,158.80	9,147.04	5,988.24
Westbrook Fire Relief Association	27	2,685.47	8,516.21	5,830.74
Dexter Fire Relief Association	24	1,742.78	7,569.97	5,827.19
Brownton Fire Relief Association	26	2,396.33	8,200.80	5,804.47
Eitzen Fire Relief Association	27	2,723.10	8,516.21	5,793.11
Lester Prairie Fire Relief Association	28	3,061.96	8,831.63	5,769.67
Cologne Fire Relief Association	32	4,325.37	10,093.29	5,767.92
Geneva Fire Relief Association	26	2,505.25	8,200.80	5,695.55
Waubun Fire Relief Association	18	-	5,677.48	5,677.48
Tyler Fire Relief Association	27	2,846.99	8,516.21	5,669.22
Ivanhoe Fire Relief Association	27	2,940.95	8,516.21	5,575.26
Stephen Fire Relief Association	27	2,940.95	8,516.21	5,575.26
Hayward Fire Relief Association	25	2,396.33	7,885.38	5,489.05
Sacred Heart Fire Relief Association	26	2,723.10	8,200.80	5,477.70
Welcome Fire Relief Association	26	2,723.10	8,200.80	5,477.70
Hallock Fire Relief Association	27	3,049.87	8,516.21	5,466.34
Osseo Fire Relief Association	27	3,059.27	8,516.21	5,456.94
Carlos Fire Relief Association	27	3,103.13	8,516.21	5,413.08
Atwater Fire Relief Association	28	3,449.71	8,831.63	5,381.92
Ellsworth Fire Relief Association	25	2,505.25	7,885.38	5,380.13
Sunburg Fire Relief Association	25	2,505.25	7,885.38	5,380.13
Cleveland Fire Relief Association	29	3,768.77	9,147.04	5,378.27
Campbell Fire Relief Association	26	2,832.03	8,200.80	5,368.77
Lake Wilson Fire Relief Association	23	1,918.34	7,254.55	5,336.21
Maynard Fire Relief Association	26	2,884.10	8,200.80	5,316.70
Comfrey Fire Relief Association	25	2,578.89	7,885.38	5,306.49
Hoffman Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Lancaster Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Marine-On-St Croix Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Saint Martin Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Villard Fire Relief Association	25	2,614.18	7,885.38	5,271.20
Watkins Fire Relief Association	26	2,939.48	8,200.80	5,261.32
Walnut Grove Fire Relief Association	25	2,641.91	7,885.38	5,243.47

Gary Fire Relief Association	22	1,742.78	6,939.14	5,196.36
Ghent Fire Relief Association	22	1,742.78	6,939.14	5,196.36
Brooten Fire Relief Association	25	2,692.21	7,885.38	5,193.17
Milroy Fire Relief Association	22	1,747.29	6,939.14	5,191.85
Argyle Fire Relief Association	25	2,723.10	7,885.38	5,162.28
Belgrade Fire Relief Association	25	2,723.10	7,885.38	5,162.28
Ashby Fire Relief Association	25	2,747.32	7,885.38	5,138.06
Climax Fire Relief Association	22	1,851.71	6,939.14	5,087.43
Gonvick Fire Relief Association	23	2,178.48	7,254.55	5,076.07
Lowry Fire Relief Association	24	2,505.25	7,569.97	5,064.72
Herman Fire Relief Association	25	2,850.67	7,885.38	5,034.71
Truman Fire Relief Association	25	2,873.03	7,885.38	5,012.35
Kimball Fire Relief Association	28	3,840.12	8,831.63	4,991.51
Embarrass Fire Relief Association	21	1,633.86	6,623.72	4,989.86
Harmony Fire Relief Association	26	3,214.17	8,200.80	4,986.63
Altura Fire Relief Association	23	2,287.41	7,254.55	4,967.14
Browns Valley Fire Relief Association	23	2,287.41	7,254.55	4,967.14
Kensington Fire Relief Association	24	2,614.18	7,569.97	4,955.79
Richmond Fire Relief Association	24	2,614.18	7,569.97	4,955.79
Ulen Fire Relief Association	24	2,614.18	7,569.97	4,955.79
Glenville Fire Relief Association	25	2,940.95	7,885.38	4,944.43
New Germany Fire Relief Association	25	2,940.95	7,885.38	4,944.43
Hancock Fire Relief Association	26	3,272.04	8,200.80	4,928.76
Silver Lake Fire Relief Association	25	2,958.87	7,885.38	4,926.51
Ellsburg Fire Relief Association	18	762.47	5,677.48	4,915.01
Bigelow Fire Relief Association	22	2,069.56	6,939.14	4,869.58
Medicine Lake Fire Relief Association	22	2,069.56	6,939.14	4,869.58
Hackensack Fire Relief Association	29	4,290.23	9,147.04	4,856.81
Ironton Fire Relief Association	24	2,723.10	7,569.97	4,846.87
Lakewood Fire Relief Association	24	2,723.10	7,569.97	4,846.87
Madison Fire Relief Association	27	3,720.06	8,516.21	4,796.15
Bricelyn Fire Relief Association	21	1,851.71	6,623.72	4,772.01
McIntosh Fire Relief Association	21	1,851.71	6,623.72	4,772.01
Fountain Fire Relief Association	22	2,178.48	6,939.14	4,760.66
Wanamingo Fire Relief Association	30	4,711.11	9,462.46	4,751.35
Hanley Falls Fire Relief Association	23	2,505.25	7,254.55	4,749.30
Hill City Fire Relief Association	24	2,832.03	7,569.97	4,737.94
Medford Fire Relief Association	24	2,851.89	7,569.97	4,718.08
Trimont Fire Relief Association	24	2,855.62	7,569.97	4,714.35
Pennock Fire Relief Association	24	2,883.54	7,569.97	4,686.43
Renville Fire Relief Association	25	3,200.60	7,885.38	4,684.78
Round Lake Fire Relief Association	22	2,271.62	6,939.14	4,667.52
Cyrus Fire Relief Association	21	1,960.63	6,623.72	4,663.09
Middle River Fire Relief Association	21	1,960.63	6,623.72	4,663.09
Clinton Fire Relief Association [Big Stone]	22	2,287.41	6,939.14	4,651.73
Elizabeth Fire Relief Association	22	2,287.41	6,939.14	4,651.73
Twin Valley Fire Relief Association	22	2,287.41	6,939.14	4,651.73
Dalton Fire Relief Association	23	2,614.18	7,254.55	4,640.37
Kiester Fire Relief Association	23	2,614.18	7,254.55	4,640.37
Porter Fire Relief Association	23	2,614.18	7,254.55	4,640.37
Kerkhoven Fire Relief Association	24	2,932.47	7,569.97	4,637.50
Randall Fire Relief Association	24	2,940.94	7,569.97	4,629.03

Elbow Lake Fire Relief Association	24	2,940.95	7,569.97	4,629.02
Buffalo Lake Fire Relief Association	23	2,628.47	7,254.55	4,626.08
Eastern Hubbard Fire Relief Association	22	2,314.90	6,939.14	4,624.24
Mentor Fire Relief Association	19	1,397.68	5,992.89	4,595.21
Courtland Fire Relief Association	23	2,674.94	7,254.55	4,579.61
North Star Township Fire Relief Association	20	1,742.78	6,308.31	4,565.53
Randolph Fire Relief Association	31	5,219.32	9,777.88	4,558.56
Greenway Fire Relief Association	21	2,069.56	6,623.72	4,554.16
Spring Grove Fire Relief Association	24	3,020.69	7,569.97	4,549.28
Badger Fire Relief Association	20	1,764.57	6,308.31	4,543.74
Hanska Fire Relief Association	23	2,723.10	7,254.55	4,531.45
Arlington Fire Relief Association	30	4,954.47	9,462.46	4,507.99
Hector Fire Relief Association	27	4,011.98	8,516.21	4,504.23
Brandon Fire Relief Association	23	2,776.39	7,254.55	4,478.16
Wabasso Fire Relief Association	23	2,783.56	7,254.55	4,470.99
Sedan Fire Relief Association	19	1,524.94	5,992.89	4,467.95
Brook Park Fire Relief Association	20	1,851.71	6,308.31	4,456.60
Okabena Fire Relief Association	21	2,178.48	6,623.72	4,445.24
Barnum Fire Relief Association	22	2,505.25	6,939.14	4,433.89
Hamburg Fire Relief Association	22	2,505.25	6,939.14	4,433.89
Clearwater Fire Relief Association	32	5,661.66	10,093.29	4,431.63
Forada Fire Relief Association	24	3,158.80	7,569.97	4,411.17
Wendell Fire Relief Association	22	2,532.99	6,939.14	4,406.15
Hovland Area Fire Relief Association	18	1,290.82	5,677.48	4,386.66
Houston Fire Relief Association	24	3,193.64	7,569.97	4,376.33
Woodstock Fire Relief Association	19	1,633.86	5,992.89	4,359.03
Almelund Fire Relief Association	24	3,212.89	7,569.97	4,357.08
Gnesen Fire Relief Association	23	2,897.60	7,254.55	4,356.95
Fredenberg Fire Relief Association	20	1,957.49	6,308.31	4,350.82
Lyle Fire Relief Association	20	1,960.63	6,308.31	4,347.68
Carsonville Fire Relief Association	25	3,539.22	7,885.38	4,346.16
Sabin-Elmwood Fire Relief Association	24	3,225.08	7,569.97	4,344.89
Alborn Fire Relief Association	21	2,287.41	6,623.72	4,336.31
Bowlus Fire Relief Association	21	2,287.41	6,623.72	4,336.31
Rose Creek Fire Relief Association	21	2,287.41	6,623.72	4,336.31
Spicer Fire Relief Association	29	4,812.32	9,147.04	4,334.72
Butterfield Fire Relief Association	22	2,614.18	6,939.14	4,324.96
Verndale Fire Relief Association	22	2,614.18	6,939.14	4,324.96
Eyota Fire Relief Association	27	4,199.01	8,516.21	4,317.20
Graceville Fire Relief Association	25	3,569.99	7,885.38	4,315.39
Elysian Fire Relief Association	23	2,942.55	7,254.55	4,312.00
Wabasha Fire Relief Association	30	5,154.04	9,462.46	4,308.42
Miesville Fire Relief Association	24	3,267.72	7,569.97	4,302.25
Henning Fire Relief Association	24	3,274.13	7,569.97	4,295.84
Clarks Grove Fire Relief Association	21	2,340.76	6,623.72	4,282.96
Crane Lake Fire Relief Association	17	1,089.24	5,362.06	4,272.82
Kenyon Fire Relief Association	30	5,200.57	9,462.46	4,261.89
Ogilvie Fire Relief Association	25	3,625.33	7,885.38	4,260.05
Jacobson Fire Relief Association	19	1,742.78	5,992.89	4,250.11
Iona Fire Relief Association	17	1,112.89	5,362.06	4,249.17
Slayton Fire Relief Association	30	5,217.14	9,462.46	4,245.32
Belview Fire Relief Association	20	2,069.56	6,308.31	4,238.75

Boyd Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Crooked Lake Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Sanborn Fire Relief Association	20	2,069.56	6,308.31	4,238.75
South Bend Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Wood Lake Fire Relief Association	20	2,069.56	6,308.31	4,238.75
Emily Fire Relief Association	21	2,389.03	6,623.72	4,234.69
Currie Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Fayal Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Kilkenny Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Leaf Valley Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Lucan Fire Relief Association	21	2,396.33	6,623.72	4,227.39
Ogema City Of	21	2,396.33	6,623.72	4,227.39
Brownsdale Fire Relief Association	21	2,397.15	6,623.72	4,226.57
Eagle Bend Fire Relief Association	22	2,723.10	6,939.14	4,216.04
Minnesota Lake Fire Relief Association	22	2,723.10	6,939.14	4,216.04
Plato Fire Relief Association	22	2,723.10	6,939.14	4,216.04
Goodview Fire Relief Association	26	3,992.11	8,200.80	4,208.69
Freeport Fire Relief Association	24	3,364.34	7,569.97	4,205.63
New Munich Fire Relief Association	19	1,851.71	5,992.89	4,141.18
Walters Fire Relief Association	19	1,851.71	5,992.89	4,141.18
Saint Augusta Fire Relief Association	26	4,060.51	8,200.80	4,140.29
Beardsley Fire Relief Association	20	2,178.48	6,308.31	4,129.83
Bellingham Fire Relief Association	20	2,178.48	6,308.31	4,129.83
Canton Fire Relief Association	20	2,178.48	6,308.31	4,129.83
Upsala Fire Relief Association	20	2,190.59	6,308.31	4,117.72
Lakeport Fire Relief Association	23	3,151.08	7,254.55	4,103.47
Mabel Fire Relief Association	20	2,205.36	6,308.31	4,102.95
Adrian Fire Relief Association	23	3,154.55	7,254.55	4,100.00
Glencoe Fire Relief Association	40	8,529.53	12,616.61	4,087.08
Winthrop Fire Relief Association	24	3,483.57	7,569.97	4,086.40
Dawson Fire Relief Association	27	4,434.46	8,516.21	4,081.75
Gaylord Fire Relief Association	28	4,755.06	8,831.63	4,076.57
Mantorville Fire Relief Association	25	3,817.66	7,885.38	4,067.72
Garfield Fire Relief Association	24	3,510.11	7,569.97	4,059.86
Ada Fire Relief Association	25	3,829.43	7,885.38	4,055.95
Oklee Fire Relief Association	19	1,960.63	5,992.89	4,032.26
Amboy Fire Relief Association	20	2,287.41	6,308.31	4,020.90
South Haven Fire Relief Association	25	3,866.19	7,885.38	4,019.19
Cuyuna Fire Relief Association	21	2,614.17	6,623.72	4,009.55
French Township Fire Relief Association	21	2,614.18	6,623.72	4,009.54
Gunflint Trail Fire Relief Association	21	2,614.18	6,623.72	4,009.54
Halstad Fire Relief Association	21	2,614.18	6,623.72	4,009.54
Cromwell Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Donnelly Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Floodwood Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Nashwauk Fire Relief Association	22	2,940.95	6,939.14	3,998.19
Royalton Fire Relief Association	22	2,962.50	6,939.14	3,976.64
Odessa Fire Relief Association	18	1,711.60	5,677.48	3,965.88
Miltona Fire Relief Association	21	2,667.97	6,623.72	3,955.75
Madelia Fire Relief Association	27	4,569.69	8,516.21	3,946.52
Dovray Fire Relief Association	17	1,416.01	5,362.06	3,946.05
Murdock Fire Relief Association	19	2,053.14	5,992.89	3,939.75

Darfur Fire Relief Association	18	1,742.78	5,677.48	3,934.70
Wanda Fire Relief Association	18	1,742.78	5,677.48	3,934.70
Clear Lake Fire Relief Association	31	5,843.42	9,777.88	3,934.46
Erskine Fire Relief Association	19	2,069.56	5,992.89	3,923.33
Lexington Fire Relief Association	19	2,069.56	5,992.89	3,923.33
Pike-Sandy-Britt Fire Relief Association	19	2,070.04	5,992.89	3,922.85
Tracy Fire Relief Association	28	4,911.78	8,831.63	3,919.85
Oronoco Fire Relief Association	20	2,396.33	6,308.31	3,911.98
Pickwick Fire Department	20	2,396.33	6,308.31	3,911.98
Myrtle Fire Relief Association	21	2,723.10	6,623.72	3,900.62
Sherburn Fire Relief Association	21	2,723.10	6,623.72	3,900.62
Spring Valley Fire Relief Association	26	4,307.48	8,200.80	3,893.32
Danube Fire Relief Association	19	2,104.42	5,992.89	3,888.47
Rockville Fire Relief Association	23	3,380.47	7,254.55	3,874.08
Menahga Fire Relief Association	21	2,752.19	6,623.72	3,871.53
Vergas Fire Relief Association	24	3,708.33	7,569.97	3,861.64
Milan Fire Relief Association	20	2,468.48	6,308.31	3,839.83
Cotton Fire Relief Association	17	1,524.94	5,362.06	3,837.12
Taconite Fire Relief Association	17	1,524.94	5,362.06	3,837.12
Starbuck Fire Relief Association	25	4,067.46	7,885.38	3,817.92
Franklin Fire Relief Association	19	2,178.48	5,992.89	3,814.41
Holland Fire Relief Association	19	2,178.48	5,992.89	3,814.41
Vernon Center Fire Relief Association	19	2,178.48	5,992.89	3,814.41
Waldorf Fire Relief Association	20	2,505.25	6,308.31	3,803.06
Holdingsford Fire Relief Association	22	3,138.36	6,939.14	3,800.78
Balsam Fire Relief Association	19	2,197.17	5,992.89	3,795.72
Wrenshall Fire Relief Association	21	2,832.03	6,623.72	3,791.69
Zumbrota Fire Relief Association	30	5,702.27	9,462.46	3,760.19
Lanesboro Fire Relief Association	22	3,189.17	6,939.14	3,749.97
Lewiston Fire Relief Association	32	6,347.57	10,093.29	3,745.72
Buyck Fire Relief Association	16	1,307.09	5,046.65	3,739.56
Saint Leo Fire Relief Association	18	1,960.63	5,677.48	3,716.85
Winsted Fire Relief Association	25	4,170.69	7,885.38	3,714.69
Clarkfield Fire Relief Association	23	3,558.12	7,254.55	3,696.43
Jasper Fire Relief Association	22	3,246.53	6,939.14	3,692.61
Crosby Fire Relief Association	22	3,267.72	6,939.14	3,671.42
Elgin Fire Relief Association	26	4,551.85	8,200.80	3,648.95
Meadowlands Fire Relief Association	16	1,416.01	5,046.65	3,630.64
Eden Valley Fire Relief Association	25	4,271.25	7,885.38	3,614.13
Biwabik Fire Relief Association	18	2,069.56	5,677.48	3,607.92
Emmons Fire Relief Association	18	2,069.56	5,677.48	3,607.92
Russell Fire Relief Association	18	2,069.56	5,677.48	3,607.92
Rollingstone Fire Relief Association	19	2,396.33	5,992.89	3,596.56
Storden Fire Relief Association	19	2,396.33	5,992.89	3,596.56
Swanville Fire Relief Association	19	2,402.15	5,992.89	3,590.74
New Richland Fire Relief Association	25	4,295.61	7,885.38	3,589.77
Lake Bronson Fire Relief Association	20	2,723.10	6,308.31	3,585.21
Fertile Fire Relief Association	24	3,989.43	7,569.97	3,580.54
Lafayette Fire Relief Association	22	3,361.41	6,939.14	3,577.73
Madison Lake Fire Relief Association	22	3,376.60	6,939.14	3,562.54
Sturgeon Lake Fire Relief Association	16	1,524.94	5,046.65	3,521.71
Taunton Fire Relief Association	16	1,524.94	5,046.65	3,521.71

Lake Benton Fire Relief Association	24	4,048.91	7,569.97	3,521.06
Chandler Fire Relief Association	17	1,851.71	5,362.06	3,510.35
Garvin Fire Relief Association	17	1,851.71	5,362.06	3,510.35
Northome Fire Relief Association	17	1,851.71	5,362.06	3,510.35
Hollandale Fire Relief Association	17	1,858.80	5,362.06	3,503.26
Dumont Fire Relief Association	18	2,178.48	5,677.48	3,499.00
Grygla Fire Relief Association	18	2,178.48	5,677.48	3,499.00
Wykoff Fire Relief Association	18	2,178.48	5,677.48	3,499.00
Littlefork Fire Relief Association	20	2,832.03	6,308.31	3,476.28
Balaton Fire Relief Association	21	3,158.61	6,623.72	3,465.11
Pipestone Fire Relief Association	34	7,277.38	10,724.12	3,446.74
Mahnomen Fire Relief Association	22	3,492.67	6,939.14	3,446.47
Scandia Valley Fire Relief Association	20	2,865.41	6,308.31	3,442.90
Tofte Fire Relief Association	15	1,293.57	4,731.23	3,437.66
Dodge Center Fire Relief Association	24	4,134.49	7,569.97	3,435.48
Askov Fire Relief Association	17	1,960.63	5,362.06	3,401.43
Edgerton Fire Relief Association	24	4,170.44	7,569.97	3,399.53
Bird Island Fire Relief Association	21	3,226.85	6,623.72	3,396.87
Rushmore Fire Relief Association	18	2,287.41	5,677.48	3,390.07
Raymond Fire Relief Association	20	2,925.68	6,308.31	3,382.63
Thomson Fire Relief Association	29	5,767.78	9,147.04	3,379.26
Green Isle Fire Relief Association	19	2,614.18	5,992.89	3,378.71
Henderson Fire Relief Association	19	2,614.18	5,992.89	3,378.71
LeRoy Fire Relief Association	19	2,614.18	5,992.89	3,378.71
Canosia Fire Relief Association	19	2,620.34	5,992.89	3,372.55
Ottertail Fire Relief Association	22	3,567.97	6,939.14	3,371.17
Elrosa Fire Relief Association	21	3,267.72	6,623.72	3,356.00
Mazeppa Fire Relief Association	19	2,640.72	5,992.89	3,352.17
Canby Fire Relief Association	25	4,545.67	7,885.38	3,339.71
Cottonwood Fire Relief Association	23	3,925.93	7,254.55	3,328.62
Red Lake Falls Fire Relief Association	20	2,985.48	6,308.31	3,322.83
Wolf Lake Fire Relief Association	19	2,678.97	5,992.89	3,313.92
Eagle Lake Fire Relief Association	24	4,264.15	7,569.97	3,305.82
Dakota Fire Relief Association	16	1,742.78	5,046.65	3,303.87
Danvers Fire Relief Association	16	1,742.78	5,046.65	3,303.87
Callaway Fire Relief Association	18	2,375.92	5,677.48	3,301.56
Beaver Creek Fire Relief Association	17	2,060.97	5,362.06	3,301.09
Brewster Fire Relief Association	23	3,961.77	7,254.55	3,292.78
Hoyt Lakes Fire Relief Association	18	2,396.33	5,677.48	3,281.15
New Auburn Fire Relief Association	18	2,396.33	5,677.48	3,281.15
Taylor's Falls Fire Relief Association	19	2,723.10	5,992.89	3,269.79
Lamberton Fire Relief Association	20	3,040.92	6,308.31	3,267.39
Wells Fire Relief Association	26	4,934.62	8,200.80	3,266.18
Rice Lake Fire Relief Association	24	4,304.63	7,569.97	3,265.34
Browerville Fire Relief Association	21	3,361.91	6,623.72	3,261.81
Caledonia Fire Relief Association	29	5,914.30	9,147.04	3,232.74
Shafer Fire Relief Association	21	3,401.46	6,623.72	3,222.26
De Graff City Of	14	1,198.16	4,415.81	3,217.65
Dunnell Fire Relief Association	15	1,524.94	4,731.23	3,206.29
Kerrick Fire Relief Association	15	1,524.94	4,731.23	3,206.29
Warren Fire Relief Association	26	4,997.44	8,200.80	3,203.36
Delavan Fire Relief Association	16	1,851.71	5,046.65	3,194.94

Morristown Fire Relief Association	24	4,376.04	7,569.97	3,193.93
McGrath Fire Relief Association	17	2,178.48	5,362.06	3,183.58
Williams Fire Relief Association	17	2,178.48	5,362.06	3,183.58
Heron Lake Fire Relief Association	18	2,501.65	5,677.48	3,175.83
Morgan Fire Relief Association	22	3,763.67	6,939.14	3,175.47
Blackduck Fire Relief Association	22	3,765.56	6,939.14	3,173.58
Le Center Fire Relief Association	26	5,034.05	8,200.80	3,166.75
Elmore Fire Relief Association	15	1,614.42	4,731.23	3,116.81
Warroad Fire Relief Association	29	6,033.84	9,147.04	3,113.20
Vermilion Lake Fire Relief Association	15	1,633.86	4,731.23	3,097.37
Viking Fire Relief Association	16	1,960.63	5,046.65	3,086.02
Stacy-Lent Area Fire Relief Association	26	5,121.43	8,200.80	3,079.37
Norwood Young America Fire Relief Association	28	5,756.75	8,831.63	3,074.88
Barrett Fire Relief Association	17	2,287.41	5,362.06	3,074.65
Ceylon Fire Relief Association	17	2,287.41	5,362.06	3,074.65
Alden Fire Relief Association	18	2,614.18	5,677.48	3,063.30
Clarissa Fire Relief Association	18	2,614.18	5,677.48	3,063.30
Dover Fire Relief Association	17	2,300.86	5,362.06	3,061.20
Rothsay Fire Relief Association	22	3,887.62	6,939.14	3,051.52
Clifton Fire Relief Association	18	2,654.22	5,677.48	3,023.26
Preston Fire Relief Association	22	3,917.57	6,939.14	3,021.57
Rushford Fire Relief Association	29	6,132.28	9,147.04	3,014.76
Kandiyohi Fire Relief Association	17	2,357.80	5,362.06	3,004.26
Minneota Fire Relief Association	24	4,566.15	7,569.97	3,003.82
Fifty Lakes Fire Relief Association	14	1,416.01	4,415.81	2,999.80
La Salle Fire Relief Association	14	1,416.01	4,415.81	2,999.80
Odin Fire Relief Association	14	1,416.01	4,415.81	2,999.80
Bluffton Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Manchester City Of	15	1,742.78	4,731.23	2,988.45
Solway Rural Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Vining Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Willow River Fire Relief Association	15	1,742.78	4,731.23	2,988.45
Frost Fire Relief Association	16	2,069.56	5,046.65	2,977.09
Hendrum Fire Relief Association	16	2,069.56	5,046.65	2,977.09
Clements Fire Relief Association	17	2,396.33	5,362.06	2,965.73
Flensburg Fire Relief Association	17	2,396.33	5,362.06	2,965.73
Springfield Fire Relief Association	25	4,930.59	7,885.38	2,954.79
Janesville Fire Relief Association	24	4,617.11	7,569.97	2,952.86
Winnebago Fire Relief Association	22	3,992.95	6,939.14	2,946.19
Palisade Fire Relief Association	16	2,126.01	5,046.65	2,920.64
Colvin Fire Relief Association	13	1,198.16	4,100.40	2,902.24
Lynd Fire Relief Association	13	1,198.16	4,100.40	2,902.24
Brimson Fire Relief Association	14	1,524.94	4,415.81	2,890.87
Minnesota City City Of	14	1,524.94	4,415.81	2,890.87
Glenwood Fire Relief Association	29	6,264.53	9,147.04	2,882.51
Echo Fire Relief Association	15	1,851.71	4,731.23	2,879.52
Remer Fire Relief Association	21	3,749.96	6,623.72	2,873.76
Deer Creek Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Gilbert Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Jeffers Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Morton Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Prinsburg Fire Relief Association	16	2,178.48	5,046.65	2,868.17

Vesta Fire Relief Association	16	2,178.48	5,046.65	2,868.17
Newfolden Fire Relief Association	14	1,550.80	4,415.81	2,865.01
Bagley Fire Relief Association	24	4,705.75	7,569.97	2,864.22
Easton Fire Relief Association	17	2,505.25	5,362.06	2,856.81
Nerstrand Fire Relief Association	15	1,876.52	4,731.23	2,854.71
Greenwood Fire Relief Association	19	3,160.77	5,992.89	2,832.12
Clara City Fire Relief Association	21	3,801.99	6,623.72	2,821.73
Gibbon Fire Relief Association	21	3,810.78	6,623.72	2,812.94
Magnolia Fire Relief Association	13	1,307.09	4,100.40	2,793.31
Normanna Fire Relief Association	13	1,307.09	4,100.40	2,793.31
Frazee Fire Relief Association	25	5,093.02	7,885.38	2,792.36
Alpha Fire Relief Association	14	1,633.86	4,415.81	2,781.95
Ormsby Fire Relief Association	14	1,633.86	4,415.81	2,781.95
Wilmont Fire Relief Association	19	3,217.44	5,992.89	2,775.45
Buhl Fire Relief Association	15	1,960.63	4,731.23	2,770.60
Hitterdal Fire Relief Association	15	1,960.63	4,731.23	2,770.60
Warba Fire Relief Association	15	1,966.08	4,731.23	2,765.15
Hartland Fire Relief Association	16	2,287.41	5,046.65	2,759.24
Plummer Fire Relief Association	17	2,614.18	5,362.06	2,747.88
Mission Fire Relief Association	20	3,603.76	6,308.31	2,704.55
Linwood Fire Relief Association	27	5,812.27	8,516.21	2,703.94
Carver Fire Relief Association	31	7,074.95	9,777.88	2,702.93
Chisholm Fire Relief Association	25	5,195.36	7,885.38	2,690.02
Pequaywan Fire Relief Association	13	1,416.01	4,100.40	2,684.39
Mapleton Fire Relief Association	23	4,589.54	7,254.55	2,665.01
Brownsville Fire Relief Association	15	2,069.56	4,731.23	2,661.67
Marietta Fire Relief Association	15	2,069.56	4,731.23	2,661.67
Squaw Lake Fire Relief Association	16	2,396.33	5,046.65	2,650.32
Waverly Fire Relief Association	20	3,680.31	6,308.31	2,628.00
Adams Fire Relief Association	19	3,388.09	5,992.89	2,604.80
Toivola Fire Relief Association	13	1,524.94	4,100.40	2,575.46
Twin Lakes Fire Relief Association (VFD)	13	1,524.94	4,100.40	2,575.46
Pemberton Fire Relief Association	14	1,851.71	4,415.81	2,564.10
Waterville Fire Relief Association	19	3,433.76	5,992.89	2,559.13
Hawley Fire Relief Association	26	5,647.77	8,200.80	2,553.03
Nassau Fire Relief Association	15	2,178.48	4,731.23	2,552.75
Lismore Fire Relief Association	16	2,505.25	5,046.65	2,541.40
Silver Bay Fire Relief Association	21	4,083.69	6,623.72	2,540.03
Industrial Fire Relief Association	13	1,568.51	4,100.40	2,531.89
Fisher Fire Relief Association	17	2,832.03	5,362.06	2,530.03
Granite Falls Fire Relief Association	25	5,382.21	7,885.38	2,503.17
Saint Clair Fire Relief Association	24	5,081.88	7,569.97	2,488.09
Fairfax Fire Relief Association	20	3,831.79	6,308.31	2,476.52
Hardwick Fire Relief Association	15	2,260.61	4,731.23	2,470.62
Albany Fire Relief Association	24	5,132.93	7,569.97	2,437.04
Appleton Fire Relief Association	20	3,876.80	6,308.31	2,431.51
Howard Lake Fire Relief Association	23	4,826.34	7,254.55	2,428.21
Evansville Fire Relief Association	18	3,267.72	5,677.48	2,409.76
Saint Charles Fire Relief Association	29	6,744.55	9,147.04	2,402.49
New York Mills Fire Relief Association	20	3,914.38	6,308.31	2,393.93
Alaska Fire Relief Association	12	1,416.01	3,784.98	2,368.97
Kennedy Fire Relief Association	14	2,054.12	4,415.81	2,361.69

Silica Fire Relief Association	13	1,742.78	4,100.40	2,357.62
Glyndon Fire Relief Association	20	3,955.16	6,308.31	2,353.15
Newport Fire Relief Association	20	3,960.40	6,308.31	2,347.91
Aurora Fire Relief Association	14	2,076.99	4,415.81	2,338.82
Mahtowa Fire Relief Association	15	2,396.33	4,731.23	2,334.90
Breckenridge Fire Relief Association	27	6,196.48	8,516.21	2,319.73
Dilworth Fire Relief Association	30	7,146.97	9,462.46	2,315.49
Grey Eagle Fire Relief Association	17	3,058.12	5,362.06	2,303.94
Lakefield Fire Relief Association	23	4,978.30	7,254.55	2,276.25
Jackson Fire Relief Association	30	7,188.01	9,462.46	2,274.45
Winger Fire Relief Association	12	1,524.94	3,784.98	2,260.04
Solway Fire Relief Association	14	2,162.66	4,415.81	2,253.15
Blue Earth Fire Relief Association	26	5,950.81	8,200.80	2,249.99
Maple Hill Fire Relief Association	13	1,851.71	4,100.40	2,248.69
Dalbo Fire Relief Association	16	2,806.82	5,046.65	2,239.83
Bertha Fire Relief Association	14	2,178.48	4,415.81	2,237.33
Blackhoof Fire Relief Association	14	2,178.48	4,415.81	2,237.33
Shelly Fire Relief Association	15	2,505.25	4,731.23	2,225.98
Saint Stephen Fire Relief Association	22	4,715.81	6,939.14	2,223.33
Backus Fire Relief Association	20	4,091.35	6,308.31	2,216.96
Montrose Fire Relief Association	21	4,438.21	6,623.72	2,185.51
Claremont Fire Relief Association	15	2,553.10	4,731.23	2,178.13
Sleepy Eye Fire Relief Association	33	8,234.12	10,408.71	2,174.59
Makinen Fire Relief Association	10	980.32	3,154.15	2,173.83
Wheaton Fire Relief Association	24	5,402.58	7,569.97	2,167.39
Avon Fire Relief Association	28	6,664.93	8,831.63	2,166.70
Luverne Fire Relief Association	34	8,561.13	10,724.12	2,162.99
Goodland Fire Relief Association	13	1,960.63	4,100.40	2,139.77
McDavitt Fire Relief Association	13	1,960.63	4,100.40	2,139.77
Ruthton Fire Relief Association	13	1,960.63	4,100.40	2,139.77
Keewatin Fire Relief Association	14	2,287.41	4,415.81	2,128.40
Barnesville Fire Relief Association	26	6,080.72	8,200.80	2,120.08
Lutsen Fire Relief Association	15	2,629.45	4,731.23	2,101.78
Saint James Fire Relief Association	30	7,361.32	9,462.46	2,101.14
Ellendale Fire Relief Association	16	2,963.20	5,046.65	2,083.45
Mountain Iron Fire Relief Association	16	2,968.25	5,046.65	2,078.40
Cosmos Fire Relief Association	14	2,340.27	4,415.81	2,075.54
Kasota Fire Relief Association	21	4,555.60	6,623.72	2,068.12
Eagles Nest Town Of	11	1,416.01	3,469.57	2,053.56
Lake Park Fire Relief Association	22	4,887.72	6,939.14	2,051.42
Montgomery Fire Relief Association	24	5,522.53	7,569.97	2,047.44
Grove City Fire Relief Association	15	2,687.18	4,731.23	2,044.05
Good Thunder Fire Relief Association	17	3,338.01	5,362.06	2,024.05
Breitung Fire Relief Association	14	2,396.33	4,415.81	2,019.48
Palo Fire Relief Association	14	2,396.33	4,415.81	2,019.48
Saint Hilaire Fire Relief Association	13	2,081.25	4,100.40	2,019.15
Motley Fire Relief Association	16	3,040.28	5,046.65	2,006.37
Hills Fire Relief Association	16	3,041.33	5,046.65	2,005.32
Grand Meadow Fire Relief Association	21	4,637.91	6,623.72	1,985.81
Hayfield Fire Relief Association	24	5,601.60	7,569.97	1,968.37
Maple Plain Fire Relief Association	24	5,610.11	7,569.97	1,959.86
Center City Fire Relief Association	15	2,773.63	4,731.23	1,957.60

Bethel Fire Relief Association	10	1,198.16	3,154.15	1,955.99
Lake Lillian Fire Relief Association	13	2,147.38	4,100.40	1,953.02
Ostrander Fire Relief Association	11	1,524.94	3,469.57	1,944.63
Seaforth Fire Relief Association	11	1,524.94	3,469.57	1,944.63
Nodine Fire Relief Association	12	1,851.71	3,784.98	1,933.27
Chokio Fire Relief Association	17	3,430.84	5,362.06	1,931.22
Grand Marais Fire Relief Association	18	3,750.08	5,677.48	1,927.40
Ideal Fire Relief Association	22	5,016.13	6,939.14	1,923.01
Clearbrook Fire Relief Association	18	3,770.57	5,677.48	1,906.91
Orr Fire Relief Association	11	1,582.27	3,469.57	1,887.30
Nicollet Fire Relief Association	25	6,006.72	7,885.38	1,878.66
Trout Lake Fire Relief Association	20	4,454.52	6,308.31	1,853.79
Sebeka Fire Relief Association	19	4,143.89	5,992.89	1,849.00
Lake Kabetogama Fire Relief Association	10	1,307.09	3,154.15	1,847.06
Proctor Fire Relief Association	21	4,781.54	6,623.72	1,842.18
Hewitt Fire Relief Association	11	1,633.86	3,469.57	1,835.71
Olivia Fire Relief Association	21	4,792.73	6,623.72	1,830.99
Clinton Fire Relief Association [St Louis]	12	1,960.63	3,784.98	1,824.35
Mapleview Fire Relief Association	12	1,960.63	3,784.98	1,824.35
Eveleth Fire Relief Association	16	3,230.92	5,046.65	1,815.73
West Concord Fire Relief Association	18	3,868.91	5,677.48	1,808.57
Onamia Fire Relief Association	19	4,186.81	5,992.89	1,806.08
Stewart Fire Relief Association	14	2,614.18	4,415.81	1,801.63
Deerwood Fire Relief Association	24	5,776.42	7,569.97	1,793.55
Lewisville Fire Relief Association	14	2,636.23	4,415.81	1,779.58
Fulda Fire Relief Association	22	5,168.31	6,939.14	1,770.83
Grand Lake Fire Relief Association	16	3,277.60	5,046.65	1,769.05
Isle Fire Relief Association	24	5,816.28	7,569.97	1,753.69
Underwood Fire Relief Association	20	4,567.72	6,308.31	1,740.59
Kelsey Fire Relief Association	11	1,742.78	3,469.57	1,726.79
Kasson Fire Relief Association	32	8,377.29	10,093.29	1,716.00
Kinney Fire Relief Association	12	2,069.56	3,784.98	1,715.42
Baudette Fire Relief Association	18	3,996.99	5,677.48	1,680.49
Mountain Lake Fire Relief Association	21	4,976.90	6,623.72	1,646.82
Colvill Fire Relief Association	10	1,524.94	3,154.15	1,629.21
McKinley Fire Relief Association	10	1,524.94	3,154.15	1,629.21
Granada Fire Relief Association	11	1,851.71	3,469.57	1,617.86
Chain of Lakes Fire Relief Association	19	4,388.81	5,992.89	1,604.08
Montevideo Fire Relief Association	31	8,231.26	9,777.88	1,546.62
Schroeder Fire Relief Association	9	1,307.09	2,838.74	1,531.65
Northrop Fire Relief Association	10	1,633.86	3,154.15	1,520.29
Longville Fire Relief Association	25	6,376.18	7,885.38	1,509.20
Pine River Fire Relief Association	21	5,134.20	6,623.72	1,489.52
Sandstone Fire Relief Association	20	4,818.86	6,308.31	1,489.45
Finlayson Fire Relief Association	15	3,267.72	4,731.23	1,463.51
Morris Fire Relief Association	31	8,332.62	9,777.88	1,445.26
Benson Fire Relief Association	28	7,415.28	8,831.63	1,416.35
Elmer Fire Relief Association	10	1,742.78	3,154.15	1,411.37
Kettle River Fire Relief Association	10	1,742.78	3,154.15	1,411.37
Twin Lakes Fire Relief Association (City)	11	2,069.56	3,469.57	1,400.01
Fosston Fire Relief Association	19	4,627.73	5,992.89	1,365.16
Saint Paul Park Fire Relief Association	23	5,889.42	7,254.55	1,365.13

Carlton Fire Relief Association	19	4,652.70	5,992.89	1,340.19
Federal Dam Fire Relief Association	8	1,198.16	2,523.32	1,325.16
Elbow Tulaby Lakes Fire Relief Association	9	1,524.94	2,838.74	1,313.80
Chatfield Fire Relief Association	26	6,906.06	8,200.80	1,294.74
Finland Fire Relief Association	15	3,439.01	4,731.23	1,292.22
Watson Fire Relief Association	11	2,178.48	3,469.57	1,291.09
Foreston Fire Relief Association	12	2,505.25	3,784.98	1,279.73
Crookston Fire Relief Association	23	5,978.25	7,254.55	1,276.30
Blooming Prairie Fire Relief Association	26	6,930.40	8,200.80	1,270.40
Oak Grove Fire Relief Association	34	9,493.00	10,724.12	1,231.12
Zumbro Falls Fire Relief Association	15	3,500.25	4,731.23	1,230.98
Nevis Fire Relief Association	18	4,460.12	5,677.48	1,217.36
Culver Fire Relief Association	8	1,307.09	2,523.32	1,216.23
Tower Fire Relief Association	9	1,633.86	2,838.74	1,204.88
Jordan Fire Relief Association	35	9,867.35	11,039.54	1,172.19
Loretto Fire Relief Association	28	7,715.74	8,831.63	1,115.89
Hinckley Fire Relief Association	21	5,515.97	6,623.72	1,107.75
Lake Crystal Fire Relief Association	24	6,477.49	7,569.97	1,092.48
North East Sherburne Fire Relief Association	26	7,161.99	8,200.80	1,038.81
Cohasset Fire Relief Association	22	5,900.50	6,939.14	1,038.64
Northland Fire Relief Association	5	544.62	1,577.08	1,032.46
Staples Fire Relief Association	21	5,619.28	6,623.72	1,004.44
Cokato Fire Relief Association	24	6,603.41	7,569.97	966.56
Harris Fire Relief Association	7	1,289.49	2,207.91	918.42
Moose Lake Fire Relief Association	24	6,709.25	7,569.97	860.72
Rice Fire Relief Association	17	4,595.95	5,362.06	766.11
Osakis Fire Relief Association	20	5,592.19	6,308.31	716.12
Roseau Fire Relief Association	27	7,843.11	8,516.21	673.10
Lake George Fire Relief Association	8	1,851.71	2,523.32	671.61
Rockford Fire Relief Association	24	6,907.56	7,569.97	662.41
Blomkest Fire Relief Association	10	2,567.77	3,154.15	586.38
Perham Fire Relief Association	29	8,562.03	9,147.04	585.01
Melrose Fire Relief Association	22	6,391.04	6,939.14	548.10
Lindstrom Fire Relief Association	26	7,703.04	8,200.80	497.76
Battle Lake Fire Relief Association	20	5,829.95	6,308.31	478.36
Paynesville Fire Relief Association	25	7,409.14	7,885.38	476.24
Redwood Falls Fire Relief Association	29	8,673.72	9,147.04	473.32
Centennial Fire Relief Association	32	9,659.27	10,093.29	434.02
Dent Fire Relief Association	16	4,630.74	5,046.65	415.91
Bigfork Fire Relief Association	17	5,004.53	5,362.06	357.53
Audubon Fire Relief Association	17	5,007.28	5,362.06	354.78
Crosslake Fire Relief Association	25	7,549.85	7,885.38	335.53
Cook Fire Relief Association	15	4,455.49	4,731.23	275.74
Garrison Fire Relief Association	20	6,090.84	6,308.31	217.47
Hokah Fire Relief Association	11	3,267.72	3,469.57	201.85
Long Prairie Fire Relief Association	24	7,378.47	7,569.97	191.50
Wadena Fire Relief Association	19	5,824.11	5,992.89	168.78
Windom Fire Relief Association	29	9,028.52	9,147.04	118.52
Rush City Fire Relief Association	25	7,864.37	7,885.38	21.01
Alvarado City Of		2,294.84	2,294.84	-
Arco City Of		57.40	57.40	-
Arrowhead Fire Relief Association		-	-	-

Bearville Town Of		1,050.20	1,050.20	-
Beltrami City Of		834.62	834.62	-
Big Falls City Of		496.59	496.59	-
Bloomington Fire Department Relief Association		117,479.27	117,479.27	-
Borup City Of		1,126.39	1,126.39	-
Bruno City Of		1,633.86	1,633.86	-
Clontarf City Of		1,113.06	1,113.06	-
Conger City Of		1,466.63	1,466.63	-
Correll City Of		30.86	30.86	-
Felton City Of		2,242.55	2,242.55	-
Freeborn City Of		1,348.63	1,348.63	-
Goodridge Area Fire Department		2,403.83	2,403.83	-
Nielsville City Of		585.52	585.52	-
Oslo City Of		757.95	757.95	-
Pleasant Hill Town Of		2,117.87	2,117.87	-
Red Lake Reservation		3,886.05	3,886.05	-
Shakopee Mdewakanton Fire Department		1,810.87	1,810.87	-
Spring Lake Park Fire Relief Association		91,557.82	91,557.82	-
Tintah City Of		1,561.78	1,561.78	-
Wolverton City Of		-	-	-
Deer River Fire Relief Association	20	6,387.06	6,308.31	(78.75)
Cold Spring Fire Relief Association	27	8,644.84	8,516.21	(128.63)
Plainview Fire Relief Association	22	7,076.57	6,939.14	(137.43)
Scandia Fire Relief Association	21	6,777.99	6,623.72	(154.27)
Hanover Fire Relief Association	24	7,926.20	7,569.97	(356.23)
Sauk Centre Fire Relief Association	30	9,864.75	9,462.46	(402.29)
Waite Park Fire Relief Association	24	8,012.05	7,569.97	(442.08)
Goodhue Fire Relief Association	25	8,344.96	7,885.38	(459.58)
McGregor Fire Relief Association	21	7,085.18	6,623.72	(461.46)
Cannon Falls Fire Relief Association	30	10,089.32	9,462.46	(626.86)
New London Fire Relief Association	25	8,516.62	7,885.38	(631.24)
Pierz Fire Relief Association	29	9,942.05	9,147.04	(795.01)
Lower Saint Croix Valley Fire Relief Association	28	9,652.57	8,831.63	(820.94)
Dayton Fire Relief Association	23	8,150.89	7,254.55	(896.34)
Saint Bonifacius Fire Relief Association	25	8,785.74	7,885.38	(900.36)
Stewartville Fire Relief Association	33	11,392.69	10,408.71	(983.98)
Chisago Fire Relief Association	21	7,628.37	6,623.72	(1,004.65)
Dassel Fire Relief Association	19	7,023.66	5,992.89	(1,030.77)
Saint Francis Fire Relief Association	20	7,598.61	6,308.31	(1,290.30)
La Crescent Fire Relief Association	19	7,315.52	5,992.89	(1,322.63)
Le Sueur Fire Relief Association	21	7,951.07	6,623.72	(1,327.35)
Walker Fire Relief Association	22	8,316.52	6,939.14	(1,377.38)
East Bethel Fire Relief Association	36	12,771.95	11,354.95	(1,417.00)
Wyoming Fire Relief Association	24	9,022.55	7,569.97	(1,452.58)
Byron Fire Relief Association	25	9,356.41	7,885.38	(1,471.03)
Braham Fire Relief Association	14	5,892.10	4,415.81	(1,476.29)
Saint Joseph Fire Relief Association	28	10,682.25	8,831.63	(1,850.62)
Hamel Fire Relief Association	21	8,700.61	6,623.72	(2,076.89)
Mora Fire Relief Association	29	11,273.57	9,147.04	(2,126.53)
Cass Lake Fire Relief Association	22	9,114.50	6,939.14	(2,175.36)
Watertown Fire Relief Association	21	8,819.89	6,623.72	(2,196.17)
Saint Peter Fire Relief Association	36	13,607.51	11,354.95	(2,252.56)

Lonsdale Fire Relief Association	24	9,890.94	7,569.97	(2,320.97)
Two Harbors Fire Relief Association	23	9,602.72	7,254.55	(2,348.17)
North Saint Paul Fire Relief Association	31	12,172.58	9,777.88	(2,394.70)
Aitkin Fire Relief Association	28	11,244.05	8,831.63	(2,412.42)
Little Canada Fire Relief Association	29	11,596.78	9,147.04	(2,449.74)
Morse-Fall Lake Fire Relief Association	18	8,188.21	5,677.48	(2,510.73)
Princeton Fire Relief Association	37	14,203.56	11,670.37	(2,533.19)
Pequot Lakes Fire Relief Association	23	9,820.57	7,254.55	(2,566.02)
International Falls Fire Relief Association	27	11,138.28	8,516.21	(2,622.07)
Maple Lake Fire Relief Association	24	10,201.65	7,569.97	(2,631.68)
Worthington Fire Relief Association	34	13,356.79	10,724.12	(2,632.67)
Victoria Fire Relief Association	34	13,417.51	10,724.12	(2,693.39)
Annandale Fire Relief Association	22	9,696.03	6,939.14	(2,756.89)
Milaca Fire Relief Association	20	9,140.66	6,308.31	(2,832.35)
Belle Plaine Fire Relief Association	28	11,818.09	8,831.63	(2,986.46)
Pine City Fire Relief Association	27	11,618.09	8,516.21	(3,101.88)
Litchfield Fire Relief Association	29	12,345.48	9,147.04	(3,198.44)
Lake City Fire Relief Association	23	10,513.00	7,254.55	(3,258.45)
Elko New Market Fire Relief Association	26	11,504.43	8,200.80	(3,303.63)
Pillager Fire Relief Association	21	9,951.16	6,623.72	(3,327.44)
Delano Fire Relief Association	22	10,472.35	6,939.14	(3,533.21)
North Mankato Fire Relief Association	34	14,359.27	10,724.12	(3,635.15)
Pine Island Fire Relief Association	21	10,331.34	6,623.72	(3,707.62)
Foley Fire Relief Association	21	10,350.31	6,623.72	(3,726.59)
Saint Anthony Fire Relief Association	21	10,380.64	6,623.72	(3,756.92)
East Grand Forks Fire Relief Association	29	12,991.34	9,147.04	(3,844.30)
Vadnais Heights Fire Relief Association	38	16,015.40	11,985.78	(4,029.62)
Nisswa Fire Relief Association	22	10,985.27	6,939.14	(4,046.13)
Hermantown Fire Relief Association	23	11,399.03	7,254.55	(4,144.48)
Waseca Fire Relief Association	30	13,703.67	9,462.46	(4,241.21)
Pelican Rapids Fire Relief Association	23	11,838.52	7,254.55	(4,583.97)
Zimmerman Fire Relief Association	32	14,815.33	10,093.29	(4,722.04)
New Ulm Fire Relief Association	40	18,112.54	12,616.61	(5,495.93)
Falcon Heights Fire Relief Association	17	10,895.75	5,362.06	(5,533.69)
Marshall Fire Relief Association	42	18,861.39	13,247.44	(5,613.95)
Becker Fire Relief Association	32	15,920.85	10,093.29	(5,827.56)
Robbinsdale Fire Relief Association	30	15,345.56	9,462.46	(5,883.10)
Fergus Falls Fire Relief Association	39	18,256.32	12,301.20	(5,955.12)
Thief River Falls Fire Relief Association	24	13,763.01	7,569.97	(6,193.04)
Cloquet Area Fire District Fire Relief Association	30	15,794.78	9,462.46	(6,332.32)
Wayzata Fire Relief Association	23	13,636.44	7,254.55	(6,381.89)
North Branch Fire Relief Association	24	14,171.50	7,569.97	(6,601.53)
Ham Lake Fire Relief Association	37	18,512.85	11,670.37	(6,842.48)
Isanti Fire Relief Association	29	16,391.47	9,147.04	(7,244.43)
Fairmont Fire Relief Association	30	16,788.91	9,462.46	(7,326.45)
New Prague Fire Relief Association	29	16,502.13	9,147.04	(7,355.09)
Cambridge Fire Relief Association	25	15,267.66	7,885.38	(7,382.28)
Park Rapids Fire Relief Association	26	15,950.18	8,200.80	(7,749.38)
Little Falls Fire Relief Association	32	18,158.43	10,093.29	(8,065.14)
Albertville Fire Relief Association	24	15,709.00	7,569.97	(8,139.03)
Lake Elmo Fire Relief Association	18	13,852.54	5,677.48	(8,175.06)
Hugo Fire Relief Association	27	17,246.03	8,516.21	(8,729.82)

Rogers Fire Relief Association	43	22,316.31	13,562.86	(8,753.45)
Mound Fire Relief Association	38	21,262.50	11,985.78	(9,276.72)
Willmar Fire Relief Association	36	20,687.55	11,354.95	(9,332.60)
Mendota Heights Fire Relief Association	34	20,208.62	10,724.12	(9,484.50)
Waconia Fire Relief Association	24	17,661.96	7,569.97	(10,091.99)
Big Lake Fire Relief Association	31	19,990.76	9,777.88	(10,212.88)
Hopkins Fire Relief Association	36	21,669.99	11,354.95	(10,315.04)
Sartell Fire Relief Association	28	19,190.55	8,831.63	(10,358.92)
Mahtomedi Fire Relief Association	14	15,151.92	4,415.81	(10,736.11)
Saint Michael Fire Relief Association	28	19,596.71	8,831.63	(10,765.08)
Hibbing Fire Relief Association	12	15,011.29	3,784.98	(11,226.31)
Hutchinson Fire Relief Association	31	21,161.85	9,777.88	(11,383.97)
Sauk Rapids Fire Relief Association	30	21,058.97	9,462.46	(11,596.51)
Bayport Fire Relief Association	26	20,130.13	8,200.80	(11,929.33)
Long Lake Fire Relief Association	39	24,425.26	12,301.20	(12,124.06)
New Brighton Fire Relief Association	41	25,632.36	12,932.03	(12,700.33)
Albert Lea Township Fire Relief Association	14	17,698.31	4,415.81	(13,282.50)
Buffalo Fire Relief Association	32	23,699.02	10,093.29	(13,605.73)
Farmington Fire Relief Association	47	29,074.58	14,824.52	(14,250.06)
Detroit Lakes Fire Relief Association	23	21,536.76	7,254.55	(14,282.21)
Columbia Heights Fire Relief Association	19	20,705.75	5,992.89	(14,712.86)
Monticello Fire Relief Association	25	23,260.76	7,885.38	(15,375.38)
Rosemount Fire Relief Association	43	28,962.40	13,562.86	(15,399.54)
Grand Rapids Fire Relief Association	29	24,878.70	9,147.04	(15,731.66)
Andover Fire Relief Association	59	35,206.31	18,609.50	(16,596.81)
Red Wing Fire Relief Association	16	22,261.78	5,046.65	(17,215.13)
Chaska Fire Relief Association	44	31,367.72	13,878.27	(17,489.45)
Excelsior Fire Relief Association	39	29,807.75	12,301.20	(17,506.55)
Alexandria Fire Relief Association	32	27,614.39	10,093.29	(17,521.10)
Ramsey Fire Relief Association	48	33,096.17	15,139.94	(17,956.23)
Golden Valley Fire Relief Association	47	33,157.27	14,824.52	(18,332.75)
Austin Fire Relief Association	19	25,735.94	5,992.89	(19,743.05)
Forest Lake Fire Relief Association	27	28,278.18	8,516.21	(19,761.97)
Fridley Fire Relief Association	33	31,564.75	10,408.71	(21,156.04)
Northfield Fire Relief Association	31	31,118.81	9,777.88	(21,340.93)
Savage Fire Relief Association	39	34,086.68	12,301.20	(21,785.48)
Owatonna Fire Relief Association	31	32,500.28	9,777.88	(22,722.40)
Brooklyn Center Fire Relief Association	27	31,839.27	8,516.21	(23,323.06)
Bemidji Fire Relief Association	48	38,516.69	15,139.94	(23,376.75)
Elk River Fire Relief Association	43	37,339.50	13,562.86	(23,776.64)
Chanhausen Fire Relief Association	40	36,435.14	12,616.61	(23,818.53)
Oakdale Fire Relief Association	25	31,947.62	7,885.38	(24,062.24)
Stillwater Fire Relief Association	31	34,028.75	9,777.88	(24,250.87)
Hastings Fire Relief Association	39	36,653.54	12,301.20	(24,352.34)
Inver Grove Heights Fire Relief Association	44	40,260.82	13,878.27	(26,382.55)
Brainerd Fire Relief Association	35	37,525.46	11,039.54	(26,485.92)
Cottage Grove Fire Relief Association	40	39,896.49	12,616.61	(27,279.88)
West Metro Fire Relief Association	56	47,586.02	17,663.26	(29,922.76)
Lake Johanna Fire Relief Association	81	56,779.84	25,548.64	(31,231.20)
Prior Lake Fire Relief Association	41	44,713.31	12,932.03	(31,781.28)
Anoka-Champlin Fire Relief Association	42	45,826.25	13,247.44	(32,578.81)
White Bear Lake Fire Relief Association	46	47,688.26	14,509.11	(33,179.15)

Shakopee Fire Relief Association	43	51,915.57	13,562.86	(38,352.71)
Apple Valley Fire Relief Association	63	59,345.47	19,871.17	(39,474.30)
Roseville Fire Relief Association	10	45,196.63	3,154.15	(42,042.48)
Lakeville Fire Relief Association	88	73,698.14	27,756.55	(45,941.59)
Coon Rapids Fire Relief Association	53	67,398.52	16,717.01	(50,681.51)
Minnetonka Fire Relief Association	75	77,359.58	23,656.15	(53,703.43)
Maple Grove Fire Relief Association	94	85,157.41	29,649.04	(55,508.37)
Eden Prairie Fire Relief Association	94	89,211.78	29,649.04	(59,562.74)
Woodbury Fire Relief Association	63	84,498.00	19,871.17	(64,626.83)
Edina Fire Relief Association	45	87,518.14	14,193.69	(73,324.45)
Eagan Fire Relief Association	34	84,167.14	10,724.12	(73,443.02)
Plymouth Fire Relief Association	61	104,341.12	19,240.33	(85,100.79)

ESTIMATE ONLY

**Attachment 17 – Except from “2018 Fire in Minnesota” Published by
the State Fire Marshal**

2018 FIRE IN MINNESOTA



STATE FIRE MARSHAL

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Ada-Borup	Norman	2	5	\$225,000
Adams	Mower	7	28	\$430,300
Adrian	Nobles	7	51	\$10,000
Aitkin	Aitkin	28	57	\$837,500
Alaska	Beltrami	6	8	\$7,000
Albany	Stearns	15	206	\$240,775
Albert Lea	Freeborn	56	2,199	\$386,693
Albertville	Wright	30	335	\$1,154,520
Alborn	St. Louis	10	58	\$17,000
Alden	Freeborn	6	52	\$36,000
Alexandria	Douglas	60	147	\$1,493,790
Almelund	Chisago	12	30	\$35,501
Alpha	Jackson	1	24	\$0
Altura	Winona	5	12	\$75,000
Alvarado	Marshall	6	28	\$305,001
Amboy	Blue Earth	0	1	\$0
Andover	Anoka	49	1,074	\$695,155
Annandale	Wright	10	216	\$64,000
Anoka-Champlin	Anoka	93	617	\$1,505,800
Apple Valley	Dakota	97	1,972	\$3,228,247
Appleton	Swift	9	16	\$0
Arco	Lincoln	0	1	\$0
Argyle	Marshall	3	33	\$0
Arlington	Sibley	3	58	\$0
Arrowhead	St. Louis	1	0	\$0
Ashby	Grant	14	7	\$402,000
Askov	Pine	6	57	\$141,000
Atwater	Kandiyohi	8	19	\$500
Audubon	Becker	22	17	\$127,300
Aurora	St. Louis	5	44	\$1,500
Austin	Mower	42	863	\$266,050
Avon	Stearns	18	152	\$143,200
Babbitt	St. Louis	12	42	\$215,750
Backus	Cass	8	16	\$525,000
Badger	Roseau	12	6	\$5
Bagley	Clearwater	22	42	\$0
Balaton	Lyon	2	3	\$95,000
Balsam Vol.	Itasca	10	92	\$22,350

FIRE DEPARTMENTS REPORTING IN 2018				
Department	County	Fires	Non-Fires	Dollar Loss
Barnesville	Clay	18	32	\$353,100
Barnum	Carlton	22	125	\$10,000
Barrett	Grant	3	8	\$3,500
Battle Lake	Ottertail	8	13	\$0
Baudette	Lake Of The Woods	1	1	\$0
Bayport	Washington	38	1,185	\$1,579,750
Bear Creek	Clearwater	0	0	\$0
Beardsley	Big Stone	1	1	\$0
Bearville Township	Itasca	2	6	\$0
Beaver Creek	Rock	4	26	\$523,000
Becker	Sherburne	24	465	\$326,600
Belgrade	Stearns	11	83	\$549,000
Belle Plaine	Scott	7	93	\$162,000
Bellingham	Lac Qui Parle	1	18	\$0
Beltrami	Polk	3	7	\$0
Belview	Redwood	4	2	\$0
Bemidji	Beltrami	124	854	\$949,425
Benson	Swift	20	33	\$1,265,610
Bertha	Todd	22	22	\$222,100
Bethel	Anoka	14	32	\$0
Big Falls	Koochiching	1	4	\$300
Big Lake	Sherburne	38	130	\$2,011,000
Bigelow	Nobles	12	14	\$30,000
Bigfork	Itasca	21	37	\$282,500
Birchdale	Sherburne	0	1	\$0
Bird Island	Renville	9	4	\$469,000
Biwabik	St. Louis	11	21	\$57,100
Biwabik Township	St. Louis	7	9	\$1,000
Blackduck	Beltrami	18	18	\$1,019,001
Blackhoof	Carlton	14	43	\$48,000
Blomkest	Kandiyohi	9	33	\$4,000
Blooming Prairie	Steele	17	44	\$638,542
Bloomington	Hennepin	208	1,436	\$1,106,098
Blue Earth	Faribault	19	80	\$79,500
Bluffton	Ottertail	5	4	\$0
Bois Forte	St. Louis	1	2	\$0
Bowlus	Morrison	8	7	\$38,500
Boyd	Lac Qui Parle	0	26	\$0

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Braham	Isanti	2	0	\$5,000
Brainerd	Crow Wing	64	438	\$2,259,600
Brandon	Douglas	12	92	\$139,250
Breckenridge	Wilkin	11	23	\$200,000
Breitung Township	St. Louis	11	37	\$11,000
Brewster	Nobles	3	47	\$27,600
Bricelyn	Faribault	5	11	\$1,062,500
Brimson	St. Louis	2	13	\$5,000
Brook Park	Pine	11	12	\$71,000
Brooklyn Center	Hennepin	94	1,323	\$1,389,900
Brooklyn Park	Hennepin	213	9,155	\$1,061,486
Brooten	Stearns	7	27	\$355,900
Browerville	Todd	17	68	\$71,150
Browns Valley	Traverse	5	4	\$1,200
Brownsdale	Mower	5	72	\$230,000
Brownsville	Houston	2	36	\$9,000
Brownton	McLeod	6	84	\$27,000
Bruno	Pine	3	8	\$0
Buffalo	Wright	32	193	\$251,075
Buffalo Lake	Renville	6	10	\$20,250
Buhl	St. Louis	7	13	\$0
Burnsville	Dakota	103	6,996	\$745,064
Butterfield	Watsonwan	1	23	\$0
Buyck	St. Louis	0	2	\$0
Byron	Olmsted	11	71	\$153,000
Caledonia	Houston	9	20	\$75,100
Callaway	Becker	9	9	\$51,500
Cambridge	Isanti	42	343	\$313,300
Camp Ripley	Morrison	37	77	\$1,000
Campbell	Wilkin	3	5	\$2
Canby	Yellow Medicine	13	25	\$242,250
Cannon Falls	Goodhue	21	252	\$812,500
Canosia Township	St. Louis	26	156	\$8,600
Canton	Fillmore	7	5	\$0
Carlos	Douglas	9	4	\$0
Carlton	Carlton	27	172	\$44,600
Carsonville	Becker	25	220	\$258,400
Carver	Carver	14	163	\$7,000

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Cass Lake	Cass	30	34	\$0
Centennial	Anoka	26	329	\$752,688
Center City	Chisago	14	164	\$90,100
Central Lakes	St. Louis	3	0	\$0
Ceylon	Martin	2	2	\$5,000
Chain Of Lakes	Stearns	8	19	\$50,000
Chandler	Murray	7	15	\$0
Chanhasen	Carver	34	882	\$47,004
Chaska	Carver	40	811	\$236,710
Chatfield	Fillmore	10	34	\$45,251
Cherry Township	St. Louis	11	47	\$22,500
Chisago City	Chisago	20	66	\$0
Chisholm	St. Louis	35	112	\$916,200
Chokio	Stevens	3	7	\$0
Clara City	Chippewa	11	6	\$7,400
Claremont	Dodge	4	16	\$1,135,000
Clarissa	Todd	6	99	\$35,000
Clarkfield	Yellow Medicine	4	1	\$10,000
Clarks Grove	Freeborn	8	93	\$324,700
Clear Lake	Sherburne	24	223	\$713,002
Clearbrook	Clearwater	18	97	\$46,000
Clearwater	Wright	13	238	\$41,500
Clements	Redwood	1	0	\$4,000
Cleveland	Lesueur	10	65	\$102,000
Clifton Township	St. Louis	9	12	\$357,500
Climax	Polk	0	9	\$0
Clinton	Big Stone	6	9	\$439,700
Clinton Township	St. Louis	11	11	\$924,300
Clontarf	Swift	3	1	\$0
Cloquet Area	Carlton	33	2,808	\$878,825
Cohasset	Itasca	23	205	\$165,100
Cokato	Wright	13	93	\$102,600
Cold Spring	Stearns	6	100	\$310,000
Cologne	Carver	21	77	\$750
Columbia Heights	Anoka	62	2,977	\$618,385
Colvill Area	Cook	3	33	\$0
Colvin Township	St. Louis	0	1	\$0
Comfrey	Brown	2	6	\$105,000

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Conger	Freeborn	7	14	\$30,000
Cook	St. Louis	19	39	\$4,138,375
Coon Rapids	Anoka	117	6,295	\$1,653,105
Correll	Big Stone	0	0	\$0
Cosmos	Meeker	13	9	\$296,100
Cottage Grove	Washington	39	3,133	\$463,600
Cotton Volunteer	St. Louis	10	53	\$0
Cottonwood	Lyon	12	15	\$301,200
Courtland	Nicollet	10	49	\$30,100
Crane Lake	St. Louis	0	9	\$0
Cromwell	Carlton	8	12	\$192,000
Crooked Lake Township	Cass	6	29	\$15,000
Crookston	Polk	28	273	\$640,075
Crosby	Crow Wing	19	32	\$882,700
Crosslake	Crow Wing	16	335	\$1,460,700
Culver	St. Louis	0	0	\$0
Currie	Murray	1	4	\$0
Cuyuna	Crow Wing	2	54	\$0
Cyrus	Pope	6	8	\$6,000
Dakota	Winona	5	101	\$0
Dalbo	Isanti	19	86	\$634,350
Dalton	Ottertail	6	51	\$0
Danube	Renville	7	3	\$0
Danvers	Swift	8	4	\$21,800
Darfur	Watonwan	1	5	\$0
Dassel	Meeker	23	279	\$303,000
Dawson	Lac Qui Parle	7	4	\$8
Dayton	Hennepin	15	237	\$57,450
Deer Creek	Ottertail	4	48	\$15,000
Deer River	Itasca	34	35	\$198,600
Deerwood	Crow Wing	17	17	\$451,300
Degraff	Swift	9	0	\$500
Delano	Wright	31	548	\$1,706,250
Delavan	Faribault	3	11	\$565,000
Dent	Ottertail	23	19	\$64,000
Detroit Lakes	Becker	52	186	\$406,500
Dexter	Mower	7	2	\$2
Dilworth	Clay	24	63	\$232,100

FIRE DEPARTMENTS REPORTING IN 2018				
Department	County	Fires	Non-Fires	Dollar Loss
Dodge Center	Dodge	11	168	\$272,000
Donnelly	Stevens	1	2	\$0
Dover	Olmsted	14	38	\$47,500
Dovray	Murray	3	2	\$0
Duluth	St. Louis	227	12,984	\$1,796,548
Dumont	Traverse	1	0	\$80,000
Dunnell-Lake Fremont	Martin	2	16	\$52,000
Duxbury	Pine	4	44	\$85,600
Eagan	Dakota	88	2,782	\$585,215
Eagle Bend	Todd	0	8	\$0
Eagle Lake	Blue Earth	7	120	\$25,000
Eagles Nest	St. Louis	0	29	\$0
East Bethel	Anoka	48	583	\$771,850
East Grand Forks	Polk	20	984	\$277,050
East Hubbard County	Hubbard	7	9	\$500
Easton	Faribault	12	17	\$61,500
Echo	Yellow Medicine	2	4	\$10,000
Eden Prairie	Hennepin	65	1,791	\$679,995
Eden Valley	Meeker	12	13	\$404,500
Edgerton	Pipestone	6	16	\$105,500
Edina	Hennepin	88	5,782	\$1,221,575
Eitzen	Houston	8	23	\$0
Elbow Lake	Grant	3	63	\$0
Elbow-Tulaby Lakes	Becker	4	5	\$0
Elgin	Wabasha	0	1	\$0
Elizabeth	Ottertail	12	40	\$0
Elk River	Sherburne	62	417	\$802,600
Ellendale	Steele	17	44	\$131,400
Ellsburg	St. Louis	9	19	\$100,000
Ellsworth	Nobles	1	27	\$60,000
Elmer	St. Louis	0	1	\$0
Elmore	Faribault	3	52	\$0
Elrosa	Stearns	4	18	\$0
Ely	St. Louis	18	231	\$244,500
Elysian	Lesueur	6	77	\$80,000
Embarrass	St. Louis	9	40	\$30,000
Emily	Crow Wing	5	18	\$0
Emmons	Freeborn	1	29	\$0

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Erskine	Polk	14	117	\$23,000
Evansville	Douglas	2	26	\$0
Eveleth	St. Louis	18	105	\$2,000
Evergreen	St. Louis	6	1	\$0
Excelsior	Hennepin	34	801	\$1,421,619
Eyota	Olmsted	1	14	\$0
Fairfax	Renville	11	4	\$47,700
Fairmont	Martin	18	113	\$212,500
Falcon Heights	Ramsey	27	123	\$3,400
Faribault	Rice	105	2,444	\$1,157,800
Farmington	Dakota	28	723	\$1,049,050
Fayal	St. Louis	34	130	\$65,000
Federal Dam	Cass	8	58	\$0
Felton	Clay	8	6	\$12,000
Fergus Falls	Ottertail	47	183	\$267,810
Fertile	Polk	14	21	\$0
Fifty Lakes	Crow Wing	2	39	\$16,000
Finland	Lake	10	9	\$31,000
Finlayson	Pine	12	69	\$20,000
Fisher	Polk	0	1	\$0
Flensburg	Morrison	3	0	\$650,000
Floodwood	St. Louis	12	24	\$128,000
Foley	Benton	29	182	\$754,000
Forada Township	Douglas	14	51	\$2,000
Forest Lake	Washington	55	427	\$817,140
Foreston	Mille Lacs	11	35	\$338,000
Fosston	Polk	17	37	\$61,100
Fountain	Fillmore	6	3	\$0
Foxhome	Wilkin	1	2	\$0
Franklin	Renville	1	0	\$3,000
Frazee	Becker	10	14	\$587,500
Fredenberg Township	St. Louis	8	81	\$10,000
Freeborn	Freeborn	3	1	\$0
Freeport	Stearns	10	62	\$240,075
French Township	St. Louis	9	21	\$56,000
Fridley	Anoka	126	2,385	\$1,129,299
Frost	Faribault	5	4	\$506,000
Fulda	Murray	7	10	\$51,200

FIRE DEPARTMENTS REPORTING IN 2018				
Department	County	Fires	Non-Fires	Dollar Loss
Garfield	Douglas	13	91	\$59,700
Garrison	Crow Wing	20	211	\$2,249,000
Garvin	Lyon	3	2	\$0
Gary	Norman	4	1	\$0
Gaylord	Sibley	10	30	\$70,875
Geneva	Freeborn	6	63	\$5,000
Ghent	Lyon	7	21	\$0
Gibbon	Sibley	7	9	\$266,500
Gilbert	St. Louis	28	19	\$1
Glencoe	McLeod	30	72	\$151,000
Glenville	Freeborn	4	55	\$9,000
Glenwood	Pope	26	69	\$43,000
Glyndon	Clay	16	164	\$173,000
Gnesen Township	St. Louis	2	61	\$0
Golden Valley	Hennepin	54	587	\$630,072
Gonvick	Clearwater	1	0	\$0
Good Thunder	Blue Earth	2	28	\$0
Goodhue	Goodhue	20	19	\$1,068,050
Goodland Township	Itasca	0	0	\$0
Goodridge	Pennington	10	0	\$282,500
Goodview	Winona	5	171	\$170,100
Graceville	Big Stone	5	4	\$8,100
Granada	Martin	0	0	\$0
Grand Lake Township	St. Louis	20	176	\$1,036,000
Grand Marais	Cook	15	46	\$38,600
Grand Meadow	Mower	12	36	\$359,300
Grand Portage	Itasca	0	0	\$0
Grand Rapids	Itasca	41	147	\$234,750
Granite Falls	Yellow Medicine	18	51	\$48,053
Greaney-Rauch-Silverdale	St. Louis	0	0	\$0
Green Isle	Sibley	5	43	\$4,650
Greenbush	Roseau	25	16	\$851,970
Greenway Township	Itasca	10	196	\$20,000
Greenwood Township	St. Louis	11	176	\$82,000
Grey Eagle	Todd	4	0	\$45,500
Grove City	Meeker	9	11	\$1
Grygla	Marshall	0	0	\$0
Gunflint Trail	Cook	1	2	\$0

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Hackensack	Cass	11	20	\$209,250
Hallock	Kittson	15	27	\$75,000
Halstad	Norman	11	12	\$0
Ham Lake	Anoka	33	471	\$343,700
Hamburg	Carver	7	35	\$70,000
Hamel	Hennepin	15	176	\$51,500
Hancock	Stevens	1	2	\$0
Hanley Falls	Yellow Medicine	4	2	\$1,280,000
Hanover	Wright	28	204	\$7,050
Hanska	Brown	1	1	\$20,000
Hardwick	Rock	5	15	\$5,500
Harmony	Fillmore	9	8	\$334,500
Harris	Chisago	15	64	\$0
Hartland	Freeborn	2	8	\$14,500
Hastings	Dakota	72	484	\$2,007,340
Hawley	Clay	16	58	\$191,500
Hayfield	Dodge	15	33	\$355,001
Hayward	Freeborn	3	43	\$2,000
Hector	Renville	7	9	\$425,000
Henderson	Sibley	1	85	\$0
Hendricks	Lincoln	3	4	\$297,400
Hendrum	Norman	6	25	\$16,500
Henning	Ottertail	7	18	\$1,500
Herman	Grant	6	2	\$22,005
Hermantown	St. Louis	32	993	\$97,050
Heron Lake	Jackson	3	18	\$1,500
Hewitt	Todd	3	29	\$8,500
Hibbing	St. Louis	61	2,731	\$339,910
Hidden Valley	Winona	0	46	\$0
Hill City	Aitkin	4	41	\$32,500
Hills	Rock	5	38	\$2,150
Hinckley	Pine	25	47	\$11,500
Hitterdal	Clay	1	0	\$0
Hoffman	Grant	6	7	\$2
Hokah	Houston	1	1	\$0
Holdingsford	Stearns	10	160	\$8,300
Holland	Pipestone	8	0	\$11,000
Hollandale	Freeborn	3	47	\$15,000

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Hopkins	Hennepin	32	1,478	\$79,400
Houston	Houston	2	14	\$60,000
Hovland	Cook	7	30	\$0
Howard Lake	Wright	18	85	\$1,348,750
Hoyt Lakes	St. Louis	5	23	\$20,000
Hugo	Washington	29	246	\$0
Hutchinson	McLeod	42	436	\$803,218
Ideal Township	Crow Wing	15	108	\$0
Industrial	St. Louis	4	11	\$0
International Falls	Koochiching	24	1,572	\$92,000
Inver Grove Heights	Dakota	69	1,502	\$453,400
Iona	Murray	5	9	\$500
Ironton	Crow Wing	DID NOT REPORT		
Isanti	Isanti	53	921	\$707,100
Isle	Mille Lacs	24	26	\$771,550
Itasca Township	Clearwater	1	0	\$600,000
Ivanhoe	Lincoln	5	2	\$45,000
Jackson	Jackson	8	23	\$70,900
Jacobson	Aitkin	2	25	\$0
Janesville	Waseca	17	163	\$0
Jasper	Pipestone	7	8	\$103,000
Jeffers	Cottonwood	2	4	\$0
Jordan	Scott	23	173	\$684,900
Kabetogama	St. Louis	0	0	\$0
Kandiyohi	Kandiyohi	10	7	\$87,000
Karlstad	Kittson	27	51	\$30,000
Kasota	Lesueur	11	109	\$3,300
Kasson	Dodge	15	405	\$271,200
Keewatin	Itasca	17	114	\$17,500
Kelliher	Beltrami	14	11	\$63,500
Kellogg	Wabasha	4	0	\$10,000
Kelsey Township	St. Louis	3	0	\$115,000
Kennedy	Kittson	6	9	\$5,000
Kensington	Douglas	0	0	\$0
Kenyon	Goodhue	8	12	\$4
Kerkhoven	Swift	7	13	\$5
Kerrick	Pine	2	0	\$0
Kettle River	Carlton	18	50	\$5,700

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Kiester	Faribault	1	0	\$0
Kilkenny	Lesueur	1	0	\$0
Kimball	Stearns	15	166	\$64,000
Kinney-Great Scott	St. Louis	6	1	\$0
Lacrescent	Houston	8	331	\$69,000
Lafayette	Nicollet	5	18	\$0
Lake Benton	Lincoln	8	7	\$0
Lake Bronson	Kittson	20	6	\$100
Lake City	Wabasha	26	91	\$425,500
Lake Crystal	Blue Earth	8	47	\$30,000
Lake Elmo	Washington	24	432	\$253,400
Lake George	Hubbard	7	5	\$0
Lake Henry	Stearns	6	11	\$65,000
Lake Johanna	Ramsey	49	3,521	\$1,711,650
Lake Lillian	Kandiyohi	1	0	\$405,244
Lake Park	Becker	19	20	\$0
Lake Wilson	Murray	5	3	\$1,700
Lakefield	Jackson	5	19	\$27,000
Lakeland Township	St. Louis	2	4	\$53,500
Lakeport	Hubbard	5	8	\$98,500
Lakeville	Dakota	91	1,406	\$3,193,089
Lakewood Township	St. Louis	21	91	\$101,000
Lamberton	Redwood	3	9	\$247,500
Lancaster	Kittson	21	8	\$3,000
Lanesboro	Fillmore	3	11	\$21,600
Lasalle	Watonwan	0	0	\$0
Leaf Valley Township	Douglas	0	1	\$0
Lecenter	Lesueur	7	24	\$118,000
Leroy	Mower	9	13	\$22,900
Lester Prairie	Mcleod	12	140	\$43,500
Lesueur	Lesueur	21	52	\$779,100
Lewiston	Winona	13	42	\$375,500
Lewisville	Watonwan	3	3	\$43,100
Lexington	Anoka	15	198	\$81,760
Lindstrom	Chisago	19	37	\$0
Lino Lakes	Anoka	31	324	\$143,300
Linwood Township	Anoka	17	243	\$406,725
Lismore	Nobles	3	1	\$30,000

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Litchfield	Meeker	33	80	\$208,000
Little Canada	Ramsey	65	239	\$57,650
Little Falls	Morrison	46	91	\$674,000
Littlefork	Koochiching	13	11	\$99,200
Loman	Koochiching	2	0	\$5,500
London Township	Freeborn	1	5	\$75,000
Long Lake	Hennepin	28	381	\$1,595,000
Long Prairie	Todd	38	86	\$51,000
Longville	Cass	1	1	\$2
Lonsdale	Rice	13	2	\$114,000
Loretto	Hennepin	25	186	\$730,000
Louisburg	Lac Qui Parle	0	0	\$0
Lower St. Croix Valley	Washington	30	445	\$84,300
Lowry	Pope	5	5	\$41,500
Lucan	Redwood	0	0	\$0
Lutsen	Cook	6	19	\$544,200
Luverne	Rock	7	30	\$34,400
Lyle	Mower	11	12	\$52,250
Lynd	Lyon	0	0	\$0
Mabel	Fillmore	14	17	\$0
Madelia	Watsonwan	10	23	\$299,000
Madison	Lac Qui Parle	3	13	\$176,500
Madison Lake	Blue Earth	3	58	\$15,000
Magnolia	Rock	3	14	\$0
Mahnomen	Mahnomen	11	27	\$0
Mahtomedi	Washington	36	919	\$268,080
Mahtowa	Carlton	13	63	\$442,243
Makinen	St. Louis	2	5	\$0
Manchester	Freeborn	0	0	\$0
Mankato	Blue Earth	113	2,763	\$699,850
Mantorville	Dodge	8	108	\$33,000
Maple Grove	Hennepin	71	845	\$1,528,402
Maple Hill	Cook	7	12	\$600,500
Maple Lake	Wright	18	89	\$190,500
Maple Plain	Hennepin	18	263	\$0
Mapleton	Blue Earth	12	163	\$0
Mapleview	Mower	0	0	\$0
Maplewood	Ramsey	100	6,045	\$655,050

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Marietta	Lac Qui Parle	0	0	\$0
Marine On St. Croix	Washington	6	75	\$25,000
Marshall	Lyon	35	171	\$2,150,850
Mayer	Carver	17	86	\$250,000
Maynard	Chippewa	1	4	\$20,000
Mazeppa	Wabasha	2	72	\$300,000
Mcdavitt	St. Louis	3	15	\$100,000
Mcgrath	Aitkin	9	5	\$156,000
Mcgregor	Aitkin	4	10	\$156,700
Mcintosh	Polk	7	45	\$335,000
Mckinley	St. Louis	0	0	\$0
Mdewakanton	Scott	41	1,847	\$23,150
Meadowlands	St. Louis	8	0	\$100
Medford	Steele	7	139	\$15,750
Medicine Lake	Hennepin	1	14	\$0
Melrose	Stearns	16	77	\$100,451
Menahga	Wadena	5	4	\$102,000
Mendota Heights	Dakota	12	290	\$1,182,700
Mentor	Polk	7	48	\$0
Middle River	Marshall	3	0	\$175,000
Miesville	Dakota	21	87	\$30,000
Milaca	Mille Lacs	28	66	\$624,800
Milan	Chippewa	4	4	\$30,000
Millerville	Douglas	8	2	\$14,250
Milroy	Redwood	4	1	\$0
Miltona	Douglas	12	80	\$1,000
Minneapolis	Hennepin	1,187	45,935	\$19,060,854
Minneota	Lyon	9	26	\$675,501
Minnesota City	Winona	0	7	\$0
Minnesota Lake	Faribault	5	10	\$0
Minnetonka	Hennepin	63	3,548	\$646,228
Mission Township	Crow Wing	15	102	\$40,002
Montevideo	Chippewa	13	37	\$225,000
Montgomery	Lesueur	11	51	\$241,000
Monticello	Wright	24	237	\$122,603
Montrose	Wright	20	193	\$275,200
Moorhead	Clay	79	3,714	\$1,302,522
Moose Lake	Carlton	24	402	\$355,050

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Mora	Kanabec	37	55	\$208,000
Morgan	Redwood	4	0	\$41,600
Morris	Stevens	8	55	\$280,500
Morristown	Rice	4	1	\$16,000
Morse Fall Lake	St. Louis	5	18	\$5,000
Morton	Renville	1	2	\$0
Motley	Morrison	13	160	\$131,000
Mound	Hennepin	48	554	\$414,725
Mountain Iron	St. Louis	21	44	\$89,000
Mountain Lake	Cottonwood	2	16	\$0
MSP International Airport	Hennepin	38	2,909	\$24,800
Murdock	Swift	3	2	\$385,000
Myrtle	Freeborn	5	8	\$1,000
Nashwauk	Itasca	19	32	\$175,600
Nassau	Lac Qui Parle	0	0	\$0
Nerstrand	Rice	6	8	\$202,600
Nevis	Hubbard	10	3	\$89,400
New Auburn	Sibley	3	32	\$440,000
New Brighton	Ramsey	54	236	\$320,200
New Germany	Carver	12	54	\$400,200
New London	Kandiyohi	22	51	\$366,175
New Market	Scott	25	300	\$333,106
New Munich	Stearns	1	34	\$0
New Prague	Scott	29	109	\$139,850
New Richland	Waseca	15	107	\$100,011
New Ulm	Brown	26	68	\$269,289
New York Mills	Ottertail	35	172	\$281,000
Newfolden	Marshall	16	19	\$80,000
Newport	Washington	11	132	\$18,950
Nicollet	Nicollet	7	76	\$375,000
Nielsville	Polk	DID NOT REPORT		
Nisswa	Crow Wing	26	248	\$287,500
Nodine	Winona	8	96	\$118,000
Normanna Township	St. Louis	10	25	\$1,000
North Branch	Chisago	32	121	\$662,521
North Mankato	Nicollet	33	102	\$38,000
North St. Paul	Ramsey	38	1,272	\$633,000
North Star	Sherburne	2	11	\$0

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Northeast Sherburne	Sherburne	28	203	\$271,202
Northfield	Rice	78	202	\$1,913,000
Northland Township	St. Louis	3	4	\$0
Northome	Koochiching	10	2	\$0
Northrop	Martin	1	0	\$1,400
Northwest Angle	Lake Of The Woods	DID NOT REPORT		
Norwood-Young America	Carver	14	304	\$1,063,500
Oak Grove	Anoka	48	173	\$282,750
Oakdale	Washington	65	2,747	\$401,000
Odessa	Big Stone	2	3	\$10,500
Odin	Watonwan	1	30	\$0
Ogema	Becker	10	10	\$8,000
Ogilvie	Kanabec	19	13	\$47,200
Okabena	Jackson	3	5	\$100,000
Oklee	Red Lake	5	0	\$14,800
Olivia	Renville	8	7	\$82,000
Onamia	Mille Lacs	21	47	\$247,300
Ormsby	Watonwan	0	13	\$0
Oronoco	Olmsted	4	17	\$0
Orr	St. Louis	6	21	\$680,000
Ortonville	Big Stone	5	16	\$10,320
Osakis	Douglas	26	19	\$519,700
Oslo	Marshall	6	10	\$500
Osseo	Hennepin	12	351	\$0
Ostrander	Fillmore	0	1	\$0
Ottertail	Ottertail	3	0	\$1,210,000
Owatonna	Steele	49	431	\$405,350
Palisade	Aitkin	9	40	\$220
Palo Township	St. Louis	10	52	\$3,100
Park Rapids	Hubbard	50	42	\$2,479,741
Parkers Prairie	Ottertail	8	3	\$0
Paynesville	Stearns	14	70	\$411,500
Pelican Rapids	Ottertail	36	28	\$294,700
Pemberton	Blue Earth	3	29	\$0
Pennock	Kandiyohi	4	4	\$0
Pequaywan Lake	St. Louis	0	1	\$0
Pequot Lakes	Crow Wing	26	32	\$636,800
Perham	Ottertail	50	158	\$1,388,000

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Perley-Lee Township	Norman	0	0	\$0
Pickwick Area	Winona	7	68	\$35,000
Pierz	Morrison	18	33	\$131,840
Pike-Sandy-Britt	St. Louis	20	126	\$562,000
Pillager	Cass	21	235	\$70,250
Pine City	Pine	42	106	\$215,400
Pine Island	Goodhue	32	295	\$72,180
Pine River	Cass	19	37	\$1,222,700
Pipestone	Pipestone	15	40	\$675,700
Plainview	Wabasha	4	7	\$34,200
Plato	Mcleod	8	44	\$45,600
Plummer	Red Lake	4	4	\$0
Plymouth	Hennepin	183	1,648	\$1,276,224
Porter	Yellow Medicine	3	18	\$4,000
Preston	Fillmore	8	10	\$10,101
Princeton	Mille Lacs	39	324	\$1,309,250
Prinsburg	Kandiyohi	5	2	\$200
Prior Lake	Scott	43	423	\$1,880,800
Proctor	St. Louis	19	367	\$207,000
Ramsey	Anoka	51	766	\$603,250
Randall	Morrison	11	106	\$67,523
Randolph-Hampton	Dakota	14	149	\$6,207
Range Regional Airport-ARFF	St. Louis	0	0	\$0
Raymond	Kandiyohi	1	0	\$10,000
Red Lake Falls	Red Lake	1	0	\$2,500
Red Lake Bureau of Indian Affairs	Beltrami	1	0	\$30,000
Red Wing	Goodhue	39	3,732	\$386,050
Redwood Falls	Redwood	14	41	\$224,300
Remer	Cass	7	12	\$275,010
Renville	Renville	7	5	\$15,500
Rice	Benton	19	139	\$193,957
Rice Lake Township	St. Louis	24	207	\$46,000
Richfield	Hennepin	85	4,071	\$754,507
Richmond	Stearns	4	112	\$9,000
Ridgeway Community	Winona	7	0	\$8
Robbinsdale	Hennepin	49	318	\$561,050
Rochester Airport	Olmsted	0	11	\$0
Rochester	Olmsted	169	9,819	\$981,595

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Rockford	Wright	22	287	\$910,000
Rockville	Stearns	15	89	\$180,452
Rogers	Hennepin	41	404	\$174,350
Rollingstone	Winona	2	0	\$1,000
Rose Creek	Mower	5	7	\$95,500
Roseau	Roseau	22	33	\$422,900
Rosemount	Dakota	22	768	\$623,800
Roseville	Ramsey	68	4,877	\$1,237,170
Rothsay	Wilkin	19	71	\$0
Round Lake	Nobles	0	0	\$0
Royalton	Morrison	13	19	\$0
Rush City	Chisago	18	55	\$348,850
Rushford	Fillmore	7	25	\$1,148,840
Rushmore	Nobles	10	21	\$26,500
Russell	Lyon	5	4	\$0
Ruthton	Pipestone	4	7	\$0
Sabin-Elmwood	Clay	1	0	\$0
Sacred Heart	Renville	3	7	\$1,000
Sanborn	Redwood	4	5	\$0
Sandstone	Pine	19	40	\$283,700
Sartell/Lesauk	Stearns	4	4	\$420,000
Sauk Centre	Stearns	30	80	\$42,950
Sauk Rapids	Benton	37	192	\$135,000
Savage	Scott	42	378	\$602,500
SBM	Anoka	142	1,388	\$8,288,095
Scandia	Washington	13	213	\$73,000
Scandia Valley	Morrison	4	10	\$75,000
Schroeder	Cook	1	2	\$0
Seaforth	Redwood	1	0	\$0
Sebeka	Wadena	23	134	\$260,500
Sedan	Pope	2	1	\$0
Shafer-Franconia	Chisago	11	113	\$385,000
Shakopee	Scott	96	807	\$2,844,805
Shelly	Norman	8	18	\$0
Sherburn	Martin	5	11	\$101,000
Shevlin	Clearwater	6	9	\$5,000
Silica Area	St. Louis	1	2	\$0
Silver Bay	Lake	18	59	\$322,000

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Silver Lake	McLeod	18	119	\$0
Slayton	Murray	12	13	\$333,500
Sleepy Eye	Brown	7	26	\$36,300
Solway	Beltrami	6	3	\$22,000
Solway Township	St. Louis	23	107	\$2,098,000
South Bend	Blue Earth	2	1	\$40,000
South Haven	Wright	12	98	\$0
South Metro	Dakota	73	6,437	\$355,555
Spicer	Kandiyohi	13	37	\$552,000
Spring Grove	Houston	8	12	\$15,000
Spring Valley	Fillmore	12	28	\$33,000
Springfield	Brown	6	20	\$255,000
Squaw Lake	Itasca	6	49	\$1,500,000
St. Anthony	Hennepin	15	1,498	\$67,500
St. Augusta	Stearns	7	119	\$6,000
St. Bonifacius	Hennepin	11	175	\$131,500
St. Charles	Winona	10	48	\$0
St. Clair	Blue Earth	9	119	\$239,000
St. Cloud	Stearns	189	6,466	\$7,221,067
St. Francis	Anoka	24	344	\$286,100
St. Hillaire	Pennington	11	19	\$70,500
St. James	Watonwan	17	27	\$261,700
St. John's University	Stearns	2	291	\$20
St. Joseph	Stearns	20	453	\$272,050
St. Leo	Yellow Medicine	1	0	\$50
St. Louis Park	Hennepin	131	5,383	\$601,100
St. Martin	Stearns	7	22	\$590,000
St. Michael	Wright	21	421	\$572,100
St. Paul	Ramsey	1,377	17,722	\$7,195,869
St. Paul Park	Washington	16	73	\$360,000
St. Peter	Nicollet	13	47	\$21,400
St. Stephen	Stearns	8	114	\$5,100
Stacy	Chisago	30	241	\$29,500
Staples	Todd	30	32	\$74,450
Starbuck	Pope	0	6	\$0
Stephen	Marshall	11	9	\$20,005
Stewart	McLeod	9	63	\$95,300
Stewartville	Olmsted	10	476	\$47,250

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Stillwater	Washington	56	1,760	\$1,121,001
Storden	Cottonwood	2	0	\$0
Sturgeon Lake	Pine	2	0	\$0
Sunburg	Kandiyohi	1	0	\$0
Swanville	Morrison	1	0	\$20,000
Taconite	Itasca	1	18	\$0
Taunton	Lyon	1	1	\$0
Taylor's Falls	Chisago	7	24	\$0
Thief River Falls	Pennington	39	166	\$436,000
Thomson Township-Esko	Carlton	18	225	\$30,000
Tintah	Traverse	4	2	\$44,500
Tofte	Cook	1	5	\$0
Toivola Township	St. Louis	4	7	\$10,000
Tower	St. Louis	11	37	\$33,000
Tracy	Lyon	19	88	\$65,500
Trimont	Martin	7	4	\$50,000
Trout Lake	Itasca	14	269	\$223,800
Truman	Martin	3	9	\$4
Twin Lakes	Freeborn	0	8	\$0
Twin Lakes Volunteer	Mahnomen	1	0	\$170,000
Twin Valley	Norman	7	87	\$77,000
Two Harbors	Lake	39	83	\$139,550
Tyler	Lincoln	2	5	\$0
Ulen	Clay	3	0	\$0
Underwood	Ottertail	9	81	\$2
Upsala	Morrison	5	4	\$15,000
U.S.S. Emergency Services	St. Louis	4	95	\$27,250
Vadnais Heights	Ramsey	37	1,240	\$0
Vergas	Ottertail	26	8	\$825,700
Vermillion Lake	St. Louis	7	34	\$0
Verndale	Wadena	14	75	\$0
Vernon Center	Blue Earth	1	26	\$0
Vesta	Redwood	1	4	\$25
Victoria	Carver	19	246	\$428,403
Viking	Marshall	3	1	\$0
Villard	Pope	2	0	\$41,000
Vining	Ottertail	2	0	\$0
Virginia	St. Louis	27	2,554	\$202,200

FIRE DEPARTMENTS REPORTING IN 2018				
Department	County	Fires	Non-Fires	Dollar Loss
Wabasha	Wabasha	8	55	\$42,000
Wabasso	Redwood	5	7	\$22,500
Waconia	Carver	19	561	\$16,000
Wadena	Wadena	17	29	\$16,500
Waite Park	Stearns	50	144	\$0
Waldorf	Waseca	3	43	\$38,000
Walker	Cass	19	24	\$51,650
Walnut Grove	Redwood	6	12	\$2,250
Walters	Faribault	7	1	\$3,000
Wanamingo	Goodhue	8	0	\$20,013
Wanda	Redwood	1	0	\$40,000
Warba -Feeley-Sago	Itasca	5	45	\$0
Warren	Marshall	12	24	\$56,200
Warroad	Roseau	16	36	\$0
Waseca	Waseca	30	672	\$1,226,820
Watertown	Carver	30	306	\$53,150
Waterville	Lesueur	0	171	\$0
Watkins	Meeker	9	12	\$10,000
Watson	Chippewa	1	0	\$20,000
Waubun	Mahnomen	16	18	\$5
Waverly	Wright	12	161	\$139,100
Wayzata	Hennepin	33	232	\$37,308
Welcome	Martin	5	0	\$58,000
Wells	Faribault	4	11	\$215,000
Wendell	Grant	5	14	\$0
West Concord	Dodge	14	95	\$430,000
West Metro	Hennepin	183	1,665	\$1,020,926
Westbrook	Cottonwood	6	12	\$183,000
Wheaton	Traverse	9	12	\$726,000
White Bear Lake	Ramsey	52	2,241	\$352,150
White Earth	Becker	DID NOT REPORT		
Williams	Lake Of The Woods	5	2	\$5,100
Willmar	Kandiyohi	61	243	\$494,641
Willow River	Pine	13	121	\$1
Wilmont	Nobles	4	30	\$510,000
Wilson Township	Winona	9	4	\$125,000
Windom	Cottonwood	8	56	\$0
Winger	Polk	DID NOT REPORT		

FIRE DEPARTMENTS REPORTING IN 2018

Department	County	Fires	Non-Fires	Dollar Loss
Winnebago	Faribault	5	34	\$11,700
Winona	Winona	53	2,351	\$341,250
Winsted	McLeod	13	225	\$20,000
Winthrop	Sibley	5	11	\$207,000
Wolf Lake	Becker	20	14	\$12,000
Wood Lake	Yellow Medicine	8	8	\$102,000
Woodbury	Washington	49	5,161	\$1,065,773
Woodstock	Pipestone	4	4	\$70,000
Worthington	Nobles	17	49	\$50,550
Wrenshall	Carlton	18	90	\$10,000
Wykoff	Fillmore	0	3	\$0
Wyoming	Chisago	22	284	\$15,251
Zimmerman-Livonia	Sherburne	43	205	\$997,963
Zumbro Falls	Wabasha	11	92	\$192,100
Zumbrota	Goodhue	12	30	\$18,500
Total		15,912	293,740	\$229,335,335

Thank you
to the Minnesota fire departments that
provided data in 2018 and to those who
provided photos for this report.

Attachment 18 – Written Testimony Submitted to LCPR

City of Austin
Craig Clark,
City Administrator



500 Fourth Avenue N.E.
Austin, Minnesota 55912-3773
Phone: 507-437-9941
craigc@ci.austin.mn.us
www.ci.austin.mn.us

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
Supplemental State Aid Work Group Report

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

115 4th Ave. N.

Virginia, MN 55792

Office: +1 218 749 3591

Mobile: +1 218 290 3421

Email: lewisa@virginiamn.us

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.msfd.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.

Attachment 19 – Written Testimony Submitted to Work Group

Written Testimony

Submitted to the Supplemental State Aid Work Group

Date: February 18, 2022

From: Blaine Hill, Manager, City of Morris

Rose,

I won't be able to attend the meeting on March 10th.

There are a couple of things that I think should be considered when looking at the Morris Fire Department. First, we are heavily funded in Morris with Local Government Aid that is used for everything we do. This makes it more difficult to provide the funding for the basics of firefighting so we have implement fees for fires. Second, we pay an hourly rate for training, drilling and for going to fires. Third, equipment costs are high, particularly trucks. Fourth, Morris is the larger of the fire departments out in our area in West Central Minnesota, so we have primary responsibilities for accident coverage. Fifth, we provide mutual aid without reimbursement and again being bigger, we go to almost everything. We recently provided the ladder truck for the Clinton Minnesota elevator fire almost 40 miles away. We pumped water for about 24 hours continuously. Our ladder truck is almost 30 years old and a new one is over \$1 million. We don't know what we are going to do. Finally, our Fire Relief continues to invest their own funds with the aid payment from the state. We annual review the Annual Benefit amount and have been adjusting it about \$50 more per year every year for a number of years now. We are at \$2,300 which is pretty good for a community our size. This system seems to work, but we are at the mercy of their investments. A collapse in the market would cause problems. It should be a bit more stable.

We have been fortunate with recruiting and I'm amazed at the work they do. It is needed and funding should be available to make sure they continue on into the future.

Blaine Hill
City Manager
Morris

Date: February 19, 2022

From: Ellen Kling, President, Ceylon Fire Relief Association

Rose,

Our supplemental goes into our special fund to fund our retirement as none of our entities fund any of our retirement. That aid has helped our department to grow our retirement. But now that we are over the 500000 threshold we will now use some of that to pay our auditor fees as they doubled. We depend on that 2% money. No matter what you do, someone is not going to be happy. I think it needs to be 4%. If you follow the mn firefighter Facebook page, there is a lot of discussion on increased cost for operating a relief. I wish we could have access to pull tabs monies

but not an option in our area. Currently it works. We would love more benefit but at least we get something as some states have no retirement.

Ellen Kling
Ceylon Fire Relief President

Date: February 23, 2022
From: Anthony Rupp, Treasurer, New London Fire Relief Association

Good Morning Rose,

I am responding to the email that was sent out last week in regards to State Aid.

From my standpoint (been involved with our relief association for 16 years and I have been fire chief for 4 years) we can't let our State Aid drop. This would dramatically affect Rural Departments pension levels. Rural departments depend on that state aid to maintain benefit levels. I am sure you are well aware that investment options with low risk are very poor returns, so we rely on the state aid to maintain benefit levels. In my opinion Pension Fund Benefit levels are the only way to Retain Firefighters after numerous years of service. I have seen it throughout my career that they will stay on for the full pension amounts (in our department it is 20 years). It is an enticement for retention, without it there is no enticement other than a personal goal to get to a certain year of service. I have also seen firsthand what happens when pension levels drop (neighboring communities). Firefighters will calculate the pension levels and will walk in mass quantities if they know a drop would be coming even prior to being fully vested. This puts the relief associations in terrible situations along with their communities they serve. We can't allow the State Aid or Supplemental Aid to drop in any way for Rural Departments as it would be counter intuitive towards not only retention but also protection for all the communities and the Firefighters and families that have dedicated many years of their lives to serve.

In regards to the other email that was sent out, forcing investment with the State Funds. I do have some concerns for this in regards to rural department pensions. The last time I looked into investing with the State Fund there was stipulations to how much you could increase your pension levels and I believe there were increments of \$500 in pension levels. This is very detrimental to rural departments. Our local departments do small increases to help raise the pension levels for those near retirement (\$100 raises). If we had to do it in increments of \$500, then we would ensure we couldn't raise our pension levels for almost 10 years time. This is extremely unfair to small rural departments with lower asset amounts. The enticement for members to stay on for retention for increased pension level benefits in their later years of their career is lowered dramatically. This was the main reason we never joined years ago when we looked into it.

Thanks,
Anthony Rupp

Date: February 25, 2022

From: John Kannas, Balsam Fire Department

Hi, here is my thought on the supplemental state aid. 1. The total annual benefit was about \$15,000 for Balsam about 20 years ago. Then it dropped to about \$13,000 when the supplemental benefit first came out. But varied as the formula changed. I think when the benefit for 20 years gets up to \$30,000 to \$40,000 it will help with recruitment and retention for the Balsam VFD. It is hard to compare now with what it was 42 years ago with no or very little pension. We have done an excellent job maximizing our annual return on investment. It is good to keep all the department members informed of the status of the funds. Most if not all members are not in it for the money. It is a community service. I was happy to be a volunteer firefighter for 30 years and Bob has now been on the department for over 40 years. To summarize, if there is going to be a supplemental State Aid, we, Balsam VFD should get its fair share. It seems the formulas favor the metro. Cities. Us country cousins get the short end of the stick.

John

Date: March 3, 2022

From: Aaron Johnston, Assistant Fire Chief, Coon Rapids Fire Department

Rose,

I am replying to your request for information on how a change to the supplemental aid calculation would potentially affect our Relief Association and its membership. As one of the top 10-15 relief associations in the state (based on fund value) we would potentially lose \$50k based on one assumption. This would be a lose of about \$1k per firefighter per year in pension value. Over 20 years this becomes \$20,000 + interest (7.5% historical rate of fund return) on the total fund would be a loss of about \$47,500.00 to each member over there 20 year career! This would be disheartening to our staff, but I am not sure anyone would leave the fire service because of it? The talk of this being a recruitment and retention issue is misleading to me! If departments are recruiting new firefighters based on a potential pension after ten or twenty years, then we have a bigger problem in the Fire Service.

This is going to come down to the "Haves verses the Have Nots" or "Metro V. Rural" fire departments in the end. We as a state and a Fire Service need to find a way to compensate our firefighters for their time and effort instead of relying on a volunteer system (free) for their community. While this system has worked in the past, it is quickly dying and the small rural communities are paying the price. We receive no additional funds from our city, the 2% monies and the supplemental state aid are the only revenues for our Deferred Compensation Fire Relief Fund.

Our Relief Board supports leaving the supplemental calculation as it is and find other ways to support rural outstate fire departments with other funding options.

Please let me know if you have any questions

Thanks

Aaron Johnston
Assistant Fire Chief
Coon Rapids Fire Department

Date: March 3, 2022
From: Nyle Zikmund, Administrator, City of Mounds View

Supplemental Aid Work Group – March 2022 Written Testimony/White Paper

Members;

Travels out of state limit my ability to present in person and thus, this written testimony.

Appreciate the opportunity to share my thoughts with the working group. Volunteer pension plans are an important tool to aid in continuing the rich volunteer fire profession in our wonderful State of Minnesota. To that end I offer for your consideration the following information in the hopes it moves the discussion forward in keeping with our great volunteer system.

My observation/assessment is that it appears the working group has come to some conclusion that redistribution of the Supplemental Aid based on a formula change is unlikely as it is fraught with internal turmoil amongst the fire service and political conflict at the legislature as any change results in winners and losers.

As to the question of where the “formula” came from, as one involved in those discussions; the answer is that it was discussed and it was based on the following equity equation. Data provided by the State Fire Marshal details, year over year; departments protecting more people/property have higher call volumes than those will lesser. Subsequently, the larger the department, the more training demands, call volume, and other requirements. From the “[2018 Fire In Minnesota](#)”, (most recent) approximately 37 of the approximately 780 fire departments in the state reported 0 fire calls with nearly 250 reporting five or less fire calls. Any formula using population, property value, or call volume – or any combination of that – is likely to result in a similar distribution. A formula using per firefighter would have a dramatic shift from metro/ suburban to rural as the vast majority of the states 19,000+ firefighters are located in the vast geography of the state.

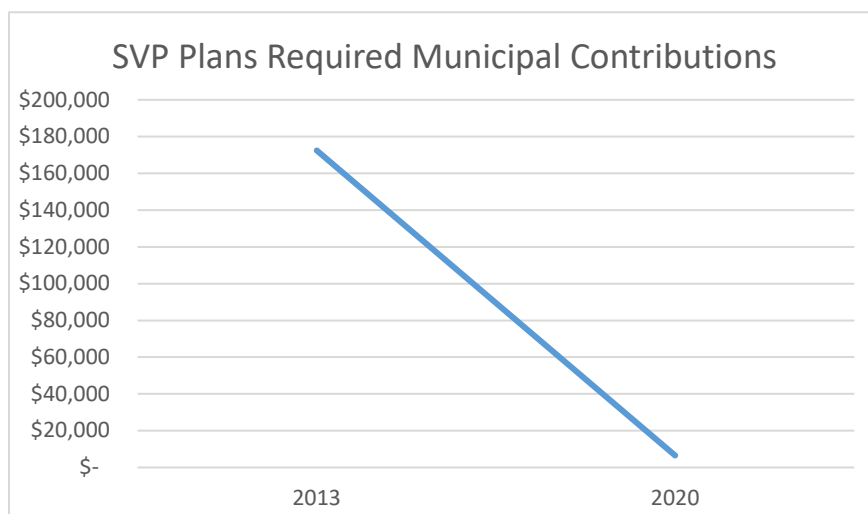
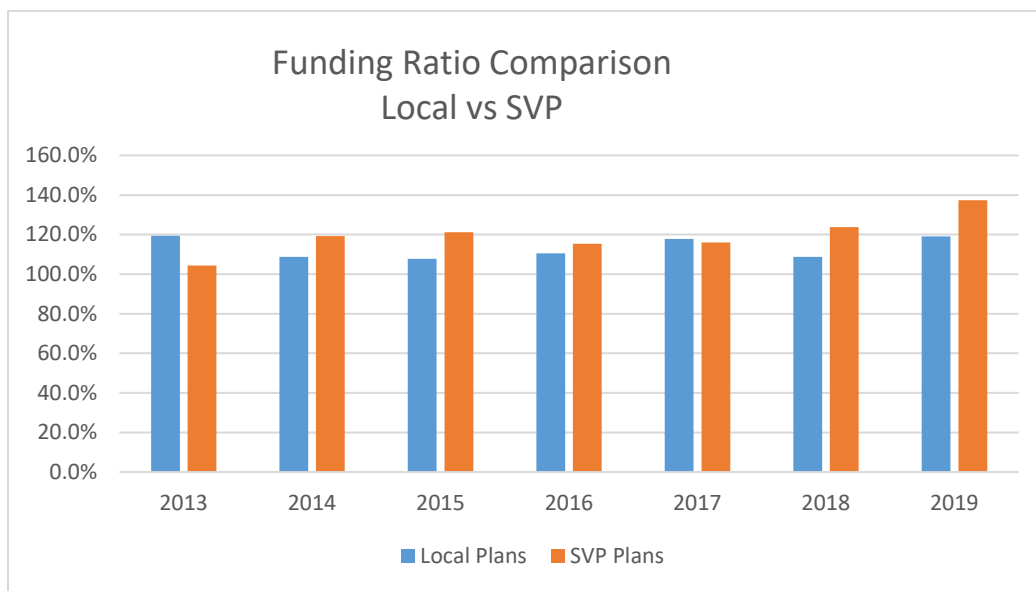
However, a redistribution based on per FF argues equity on a per FF basis but dismisses/discounts the substantial time commitment to ongoing training requirements, call volumes responded too, and other requirement burdens experienced by those members serving in high volume/high activity organizations.

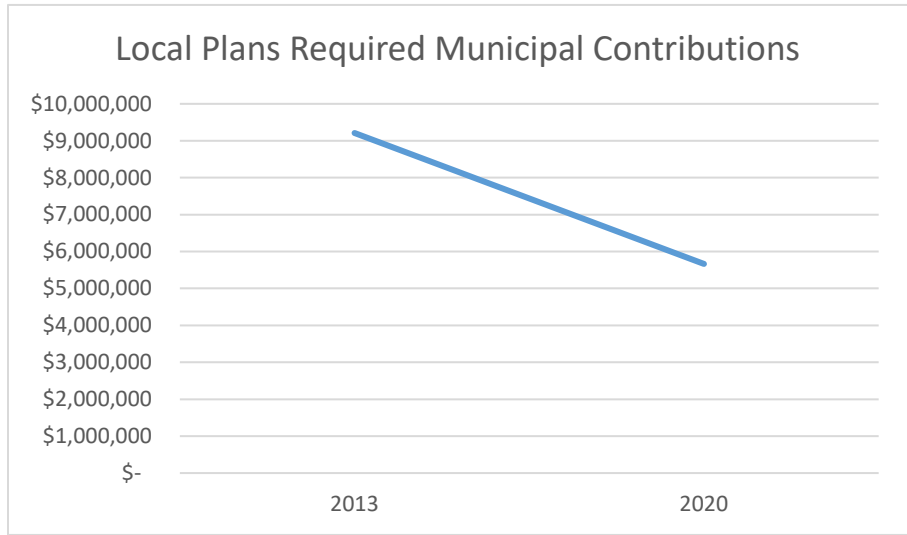
It should also be noted, that at the time the Supplemental Aid was created; Fire Safety Account revenues were increasing and monies allocated to the MBFTE were allowing the Board to fund basic firefighter (NFPA 1001) Firefighter I and II training as well as the certification cost, an approximate \$1,300 value per firefighter. Close to 1,000 “seats” have been and continue to be funded by the MBFTE. Of those 1,000, approximately 80% are volunteers from greater/outstate Minnesota. Many departments at the time (and many still do) had/have training budgets less than the funding

for even a single FF to complete the training and testing. The vast majority of the MBFTE funding is done on a per FF basis, and thus, is disproportionality distributed (to greater Minnesota) as compared to fire pension aid distribution (disproportionate to population/property areas).

Need for Aid – is Questionable:

The Supplemental Aid was historic in both the amount (30% more) and occurrence as it was the first new aid – going to all reliefs, in more than a century. History has now shown two things to have occurred since its inception; unprecedented surpluses (see charts below – Local Reliefs and State Plan Reliefs or SVP) of considerable portions, and a substantive reduction in required municipal contributions (see charts below). A more forensic analysis would also show there have been increases in benefits (as intended), but inconsistent in keeping up with the additional funding resources that have been provided. Note – source for Charts – OSA Compilation Reports, MN Dept. Revenue, PERA SVP Plan Data





Addressing the Surpluses:

The surplus issue was first discovered/revealed in 2018 as part of the data provided for the LCPR created Conversions and Dissolutions Work Group – and has grown in its magnitude since then.

Prior to any effort in acquiring more assets/fiscal resources; advocates and policy makers may want to work on assuring those additional resources already provided, migrate into the increased benefits for volunteer firefighters as envisioned.

Volunteer Fire Reliefs are the only public pension plans in the state with benefit levels determined at a local level. Arguably, in an environment of little training and understanding by pension plan administrators of public pension plan operation.

It seems probable that a formula could be developed whereby once a plan achieves full funding, a portion of that surplus is allocated to benefit increases on an automatic basis.

Determining How Much is Enough:

Advocates for more aid argue a correlation between pensions and recruitment and retention. PERA Director Anderson, at the February 2022 meeting; requested examples or details. State Fire Marshal representative Ehret shared a 3 year study completed in the past decade that provided a \$500 a year “stipend” for control group of volunteers that showed no conclusive data between the stipend and recruitment and retention.

It begs the question, if more is better, how much more will it take to be enough? 30% more was provided in 2013 with the primary result being the aforementioned surplus in assets and decrease in required municipal contribution but has shown it to be lacking specific to the envisioned and argued need for greater pension benefits.

As a former fire chief and now City Administrator for one of the larger, predominantly volunteer fire department operations in the state; we experienced a significant level of success in reducing

turnover; which goes a long way to addressing the recruitment problem, as a function of retention success.

However, isolating the pension as the singular cause is nearly impossible to do as other factors come into play, and situations change with time making it similarly difficult to compare.

That said, I am confident in stating the pension was successful in our example of substantially controlling “turnover” and retaining members for long periods of time. However, this was only accomplished in cooperation/partnership via increased contributions from the municipalities, all voluntary; based on a per FF basis calculation and targeting an equal amount to that of our fire state aid (2% and supplemental).

Other Factors/Options to Consider:

Pensions can and do make a difference in retention and to some degree recruitment. Virtually every study, if not all; of the volunteer fire pension system in Minnesota applauds the program, while simultaneously criticizing the decentralized administration and sub-standard return rates. To that end, the State Volunteer Plan was created in 2013 with nearly one quarter of fire reliefs now having joined.

The State Plan is no longer “experimental” with one singular plan leaving – due to a consolidation with a department that did not belong. By every measure, the State Plan demonstrates significant advantages over those locally administered; greater investment return, significant reduction in administration fees (hundreds of dollars versus thousands of dollars), and substantial reduction in plan administration (no administration duties for the relief). The first two arguably equate, for the majority of plans; more revenue than another 30% of supplemental aid would provide and not require any additional money or time and talent to advocate for more money. Simply joining the state plan will save thousands in annual audit fees and generate a much greater return for many reliefs; in combination - substantive improvement based solely on a decision to join the plan.

Can we Trust the SBI and PERA:

Teachers, Firefighters (career and volunteer), Troopers, Legislators, Sherriff’s and their Deputies, Correction Officers, Local and County Government employees, and local Law Enforcement have all trusted the SBI for decades. Those same individuals, have trusted PERA, MSRS or TRA as their plan administrators – for decades. Policy makers have to analyze the data, and if more state funds are requested for delivery of local services; it is not unreasonable for them to “maximize” those dollars where history has provided a proven track record. As taxpayers, we challenge our legislators to be responsible custodians of those resources.

Possible Options/Considerations/Improvements to the Volunteer Firefighter delivery and accompanying Volunteer Pension System.

1. Prioritize benefit (surplus issue) increase as top priority – utilize funds already in existence.
2. Allocate turn backs from departments migrating to career to the minimum aid program.
3. Seek redistribution of un-needed aid (PERA P & F allocation) to supplemental aid and target to plans under \$XXX in assets, in essence – expand the minimum aid recipient pool.
4. Incentivize plans to join SVP given their excellent performance record in asset management, virtually total elimination of all administrative duties by plan, and substantial reduction in administrative costs to the plan which in turn act as a contribution.

Minimum Aid and Supplemental Aid:

As the working group members know, Supplemental Aid is one of three state pension aids funding Minnesota Volunteer Fire Relief Associations. Minimum Aid and the “2%” aid comprise the other two. There is broad understanding of the 2% aid but less so of the Minimum aid and Supplemental Aid.

Minimum Aid

Minimum Aid was created in 1996 to address funding for the smallest fire reliefs and using a per FF distribution calculus as that provided the greatest equity based on data available at the time. The funding source was general fund money – amortization aid scheduled to turn back as the targeted fund had reached its funding goal. This was the first new aid since the creation of fire aid in 1885. At the time, it represented around a 10% increase to the total volunteer pension aid but had a much more dramatic impact as it was targeted to the smallest reliefs. The new aid set a funding level of \$260 per FF as compared to most being under \$100 per firefighter prior to the aid. The genesis for this change was driven by fire service groups in response to Senator Steve Morse’s advocacy to provide additional aid to the smaller reliefs.

Supplemental Aid

Supplemental Aid was fire service driven with the Minnesota Professional Firefighters spearheading an effort to secure general fund money directly into the PERA P & F fund to ease pressure on employer and employee contributions. The Minnesota State Fire Chiefs joined in the effort with \$5.5 million targeted for volunteer reliefs. This equated to a 30% increase for all plans. This aid is also general fund money.

Nyle Zikmund
Mounds View City Administrator
2401 Mounds View Boulevard
Mounds View, MN 55112
Nyle.zikmund@moundsviewmn.org
612-860-7442

Date: March 7, 2022

From: Dave Myers, Secretary, Cohasset Fire Relief Association

Hello Rose,

My name is Dave Myers. I am the Chief of Cohasset Fire. I just read the email looking for input on how state aid is divided up or handed out. If Cohasset were to receive more state aid we could increase our benefit level. Our city currently does not make an annual contribution to our retirement fund. State aid is the only money that we receive each year other than what we gain from investment performance. The only time the city makes a contribution is when we are not solvent which is rare. I believe only once in my seventeen years on the department has the city been required to contribute to the fund. Pretty self-explanatory what less aid would mean to the department. I'm not 100 percent sure how aid is allocated currently but if call volume is not part of it, adding that would make a difference for us. We run a fairly high amount of calls compared to

most other departments in our county. As far as recruitment and retention, more state aid would make becoming a member of the department more attractive and help retain the folks that sign up. At this point our two neighboring departments have a higher retirement benefit and run significantly less calls. Our city is fair when it comes to hourly pay but having the ability to raise that through state aid would only be beneficial. Thank you for the opportunity to comment! If you would like any more information feel free to reach out.

Sincerely,
Dave Myers
Cohasset Fire

Date: March 9, 2022

From: Brandon Lunde, Secretary, Wanamingo Fire Relief Association

As a volunteer firefighter, there is most certainly a strong desire to serve your community and utilize your strengths in helping others benefiting both loved ones and strangers alike. This is a quality that I am proud to say is shared among the numerous firefighters in this great nation, truly from “sea to shining sea”. Though I have served my community for a relatively short period (roughly 7 years), I have been able to see the dedication and commitment from the young and old volunteers in our department. I listen to the stories of days gone about how firefighters had to learn by trial and error and how much things have improved over the years. Thankfully, with the improvements to training and equipment, victims of fires, medical emergencies, and disasters have the best chance of survival possible. Unfortunately, however, this has led to an increase in training hours and time commitment by all firefighters and their loved ones to maintain an adequate and modern fire department. Given the danger and importance associated with this form of volunteer work, I find it remarkable and noble that this continues to be accomplished on a volunteer basis. Unlike many departments, the organization I am part of does not offer any type of monetary compensation, such as pay per call, for this sacrifice and determination to serve. We are simply proud to be there on what is many times the worst day of somebody’s life. There is, however, a token of appreciation following the countless hours of service when one has decided they have done all they can do to serve. The firefighter’s pension fund.

While a firefighter gets an enormous level of satisfaction from serving others and the privilege of being able to help others when they are needed, a firefighter’s family is donating the time of their loved one as well. They do not get to actively help others but loan out their loved ones to help out. Increasing expectations from the public, state, and federal authorities lead to higher demands for the firefighters of today. This oftentimes equates to missing numerous meals with family, cutting short the time tossing a football with a child, working during a child’s birthday, showing up late to your “normal job”, and sacrificing many other everyday activities because of the enormous amount of training requirements and call volumes. The pension is a great way to not only compensate the firefighter for risking their life, consuming countless hours of their life, and often weighing on their mental well-being but to also provide retirement benefits for their family as well. The term, “going to the pasture to graze” is such a great way to describe what a well-deserving community servant should be doing with their loved ones following years of service. The least the State can do is fairly distribute pension funds to all these community servants in this great state.

Living in a town of 1000 people, we require a much larger percentage of our population to staff a modern fire department. We most certainly do not have the luxury of a large pool to choose from. Though our small community does not have as many firefighters serving on our department as a large city, it still takes a “small army” to do all the required duties to safely and efficiently battle a raging blaze, conduct a rescue, or provide medical assistance to one in need. I am proud to say the level of care we provide while performing these duties meet or exceed the expectations from our community, which likely matches that of our brothers who serve on other departments, large and small. An additional challenge faced by small communities is the increased number of residents required to leave town to work on a day-to-day basis. This impacts the daytime response to emergencies and fires. While I can attest outstate Minnesota is full of prideful and resourceful community members, they are most certainly not blind to inequity being faced in the distributing of pension funds for the fire service. There is truly no argument that the amount of funds received upon retirement for large departments is often 10 times greater than that received by smaller departments. A revised, more fair distribution of funds would not only better serve the values of diversity, equity and inclusion but simply be the right thing to do. As we strive to shift society to support equality, I find it ironic that does not apply to the distribution of firefighter pension funds.

There is also a cultural aspect to all of this. Is a metro firefighter more important than an outstate Minnesota firefighter? This would be like saying a metro politician is more important than an outstate politician! Is the same process utilized to determine compensation for our elected officials as firefighter retirement? Of course not - this would most certainly be crazy thinking. As every vote counts the same in a political system, every firefighter should count the same in our great state. When we respond to a severe car accident, outstate and metro firefighters operate in the same fashion with the same expectations. Oftentimes, the argument regarding call volume and population is leaned on by large departments to justify their unjust share of the pension funds – But it is clear not all calls are created equal. This metric is easy to run to, as numbers may cloud a mindset. However, 30 nursing home lift assists in a month likely require much less time than a hay shed fire. Again, not all calls are created equal, and not all firefighters respond to every call. It should also be noted that training requirements are most certainly not impacted by call volume. Departments with 100 calls per year face the same standards and expectations as a department fielding 500 calls per year. And until you have hugged a husband or wife trying to comfort them following doing CPR on their loved one, you do not truly understand we are all brothers and equals, no matter community size. Until you have crawled on your hands and knees through a burning building searching for anybody inside, you will not understand we are all brothers, no matter the community size. We all do the same job, with the same level of commitment, with the same expectations, and strive to do our best to make somebody’s worst day just a bit better if possible. By distributing the pension funds fairly, you would essentially be showing the value in all that serve, not just certain departments.

Like I started with in my message, none of us do this for the money – we do this for the people. We want to be there for you, your friends, and your family if they are traveling through our outstanding community. It is, however, only fair if the distribution of the retirement funds is done in such a way that is fair for all, not benefiting some who do the same job more than others. Please practice what you preach – All men (and women) are created equal – for this reason, distribution of funds should also be done in a fair manner. While I understand dollar for dollar may not be practical or fair, many metro departments receiving greater than 10 times the amount of smaller departments is most certainly not fair either. Please create a system that ensures fairness. One we can use to promote to all future

firefighters that all the training, call response, commitment, and drive to continually improve is worth it. This type of volunteer work takes a physical and emotional toll on one's self. Distributing this pension fund fairly is one way to show appreciation for all who make these sacrifices, departments large and small. This unjust way only shows large departments are thought of in higher regard than the "little guys". Please work toward a win-win solution and do the right thing – Create a distribution method that is fair and reasonable for us all!

Thank You,

Brandon Lunde
Wanamingo Fire and Rescue

Date: March 9, 2022

From: Mike Murphy, President, Apple Valley Fire Relief Association

My name is Mike Murphy with the Apple Valley firefighter's relief association, I understand some potential changes to the supplemental state aid could benefit us, if it was doled out by member numbers, or by run volume, as we are in the 2400 call range, however, the problem with the supplemental state aid is that there is only one pot of money, and if we get more of the supplemental money, someone else gets less, and vice versa. I don't know that this is a problem, I haven't heard of any reliefs complaining that they should get more or less supplemental aid, so I'm wondering what is wrong with the current system? I believe it works, everyone gets some of the supplemental aid, and it is appreciated, I would not like to lose the amount that Apple Valley gets, and I don't want to Robin Hood a different relief's supplemental money, as I believe that isn't right either. I think the systems in place today have been for a while, and work, so why is the working group trying to make changes? If the working group's objective is to get more money to outstate departments, they should lobby for some of the state surplus money for outstate departments. I am not against us not getting a bump from the surplus money that the outstate departments would, I am however against us losing some of the benefits we are already getting or taking from the benefits others are receiving. This is just our opinion, and would like the state supplemental aid to not be changed.

Sincerely,

Mike Murphy
Apple Valley Fire Relief Association President