



DATE: November 20, 2019  
TO: SVFRP Advisory Board  
FROM: Amy Strenge, Policy Coordinator  
SUBJECT: Fire State Aid Allocation

At the September 26, 2019 Advisory Board meeting, Staff was directed to work with the LCPR on language regarding the allocation of surplus fire state aid. The resulting language in the attached draft bill covers eligibility, process, and notice requirements. This memo summarizes the contents of the bill.

### *Eligibility*

In order for the municipality or independent nonprofit firefighting corporation to allocate surplus fire state aid to cover PERA Police & Fire contributions, the municipality or independent nonprofit firefighting corporation must meet all four of the following requirements:

- 1) During the prior calendar year the municipality or independent nonprofit firefighting corporation must have one or more firefighter covered by the Statewide Volunteer Firefighter Plan and one or more firefighter covered by PERA Police & Fire.
- 2) The market value of assets in the fund must be 110 percent or more as determined under section 353G.08 by the prior August 1.
- 3) The anticipated fire state aid payable with respect to the municipality or independent nonprofit firefighting corporation must be in excess of the annual funding requirement under section 353G, subdivision 1 or subdivision 1a, whichever applies.
- 4) The lump-sum benefit level election must be \$3,000 or more (or some other threshold as suggested by the Advisory Board).

Currently, the language excludes monthly benefit plans with the intention to analyze further the implications for monthly benefit plans.

### *Process & Notice*

If the municipality or independent nonprofit firefighting corporation has met the eligibility requirements, the entity may elect to allocate surplus fire state aid payable that year between the Statewide Volunteer Firefighter Plan and PERA Police & Fire.

- 1) By February 1 of each year, PERA must upon request provide notice of eligibility, which includes an estimate of the amount available to allocate to the P&F plan and a description of any fire state aid allocated the prior year. PERA must provide that notice to any municipality or nonprofit firefighting corporation who had in the prior year split the surplus between the Statewide Volunteer Firefighter Plan and PERA P&F. PERA shall provide that specific notice upon request from a municipality or independent nonprofit

firefighting corporation. Annually, PERA will also communicate a summary of this issue to municipalities and independent nonprofit firefighter corporations.

- 2) By March 1, the municipality or independent nonprofit firefighting corporation must notify PERA and firefighters of the intent to allocate surplus fire state aid.
- 3) By May 1, any objection to allocating the surplus fire state aid must be delivered to PERA. The petition must be in writing, contain a clear statement of opposition, and include the printed name, address, telephone number, and signature of at least two thirds of the firefighters covered by the Statewide Volunteer Firefighter Plan. PERA will verify the petition. In the event the petition is verified, PERA will not continue with the surplus aid split.
- 4) By August 1, PERA determines each plan's funding requirements for the following year's eligibility to allocate.
- 5) On October 1, fire state aid is distributed by the Department of Revenue and allocated by PERA between the Statewide Volunteer Firefighter Plan and PERA P&F. Any excess amount allocated to PERA P&F after one year must be returned to the Statewide Volunteer Firefighter Plan.

***Staff Recommendation***

Staff recommends that the Advisory Board discuss and recommend an appropriate minimum lump sum benefit level for eligibility purposes and then approve the recommended language as drafted.

1.1 A bill for an act  
1.2 relating to retirement; statewide volunteer firefighter retirement plan; authorizing  
1.3 the allocation of fire state aid for combination fire departments; amending  
1.4 Minnesota Statutes 2019 Supplement, section 477B.04, subdivision 3; proposing  
1.5 coding for new law in Minnesota Statutes, chapter 477B.

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

1.7 Section 1. Minnesota Statutes 2019 Supplement, section 477B.04, subdivision 3, is amended  
1.8 to read:

1.9 Subd. 3. **Deposit of state aid.** (a) If the municipality or the independent nonprofit  
1.10 firefighting corporation is covered by the voluntary statewide volunteer firefighter retirement  
1.11 plan under chapter 353G, and the municipality or independent nonprofit firefighting  
1.12 corporation does not elect to allocate fire state aid under section 477B.041, the executive  
1.13 director of the Public Employees Retirement Association must credit the fire state aid against  
1.14 future municipal contribution requirements under section 353G.08 and must notify the  
1.15 municipality or the independent nonprofit firefighting corporation of the fire state aid so  
1.16 credited at least annually.

1.17 (b) If the municipality or the independent nonprofit firefighting corporation is not covered  
1.18 by the voluntary statewide volunteer firefighter retirement plan, the treasurer of the  
1.19 municipality must, within 30 days after receipt, transmit the fire state aid to the treasurer  
1.20 of the duly incorporated firefighters' relief association if there is one organized and the  
1.21 association has filed a financial report with the municipality pursuant to section 424A.014,  
1.22 subdivision 1 or 2, whichever applies. If the relief association has not filed a financial report  
1.23 with the municipality, the treasurer of the municipality must delay transmission of the fire  
1.24 state aid to the relief association until the complete financial report is filed.

2.1 (c) The treasurer of the municipality must deposit the fire state aid money in the municipal  
2.2 treasury if (1) the municipality or independent nonprofit firefighting corporation is not  
2.3 covered by the voluntary statewide volunteer firefighter retirement plan, (2) there is no  
2.4 relief association organized, (3) the association has dissolved, or (4) the association has  
2.5 been removed as trustees of state aid. The money may be disbursed from the municipal  
2.6 treasury only for the purposes and in the manner set forth in section 424A.08 or for the  
2.7 payment of the employer contribution requirement with respect to firefighters covered by  
2.8 the public employees police and fire retirement plan under section 353.65, subdivision 3.

2.9 **EFFECTIVE DATE.** This section is effective for aids payable in 2021 and thereafter.

2.10 Sec. 2. **[477B.041] ALLOCATION OF FIRE STATE AID PAYABLE TO THE**  
2.11 **STATEWIDE VOLUNTEER FIREFIGHTER PLAN.**

2.12 Subdivision 1. **Applicability** This section applies for fire state aid payable under section  
2.13 477B.04, subdivision 3, paragraph (a), in any year if:

2.14 (1) during the prior calendar year the municipality or independent nonprofit firefighting  
2.15 corporation employs one or more firefighters covered by the statewide volunteer firefighter  
2.16 plan and one or more firefighters covered by the public employees police and fire retirement  
2.17 plan under chapter 353;

2.18 (2) the market value of assets in the account of the municipality or independent nonprofit  
2.19 firefighting corporation is 110 percent or more of the account's total accrued liability as  
2.20 determined under section 353G.08 by the prior August 1;

2.21 (3) the anticipated fire state aid payable with respect to the municipality or independent  
2.22 nonprofit firefighting corporation exceeds the annual financial requirement under section  
2.23 353G.08, subdivision 1; and

2.24 (4) the municipality or independent nonprofit firefighting corporation provides a  
2.25 lump-sum benefit and the service pension level under section 353G.11 is \$3,000 per year  
2.26 or more.

2.27 Subd. 2. **Allocation of fire state aid.** (a) Unless prevented under subdivision 3, the  
2.28 municipality or independent nonprofit firefighting corporation may elect to allocate fire  
2.29 state aid payable that year between the statewide volunteer firefighter plan and the public  
2.30 employees police and fire retirement plan by providing notice of its intent to allocate fire  
2.31 state aid before March 1. The notice must be provided to:

2.32 (1) the executive director of the Public Employees Retirement Association; and

3.1 (2) the active firefighters of the municipality or independent nonprofit firefighting  
3.2 corporation covered by the statewide volunteer firefighter plan.

3.3 (b) Upon receipt of fire state aid, the executive director must allocate the fire state aid  
3.4 payable in that year as directed by the municipality or independent nonprofit firefighting  
3.5 corporation except that:

3.6 (1) the aid allocated to the statewide volunteer firefighter plan cannot be less than the  
3.7 annual financial requirement; and

3.8 (2) the aid allocated to the public employees police and fire retirement plan cannot  
3.9 exceed the amount of employer contributions under section 353.65 paid by the municipality  
3.10 or independent nonprofit firefighting corporation during the prior year.

3.11 (c) The fire state aid allocated to the statewide volunteer firefighter plan is credited  
3.12 against future municipal contribution requirements under section 353G.08. The fire state  
3.13 aid allocated to the public employees police and fire retirement plan is credited to the  
3.14 municipality or independent nonprofit firefighting corporation against future employer  
3.15 contributions. If at the end of the one-year period following allocation, the amount allocated  
3.16 exceeds the amount actually owed by the municipality or independent nonprofit firefighting  
3.17 corporation to the public employees police and fire retirement plan during the prior one-year  
3.18 period, then the excess amount must be reallocated to the statewide volunteer firefighter  
3.19 plan. The reallocation of fire state aid must occur within three business days of the end of  
3.20 the one-year period.

3.21 Subd. 3. **Firefighters permitted to object.** The municipality or independent nonprofit  
3.22 firefighting corporation is prevented from allocating fire state aid if two thirds of the active  
3.23 firefighters covered by the statewide volunteer firefighter plan for the municipality or  
3.24 independent nonprofit firefighting corporation object to the allocation. An objection is only  
3.25 effective for aids payable in the year in which the objection is made and only if the executive  
3.26 director of the Public Employees Retirement Association determines that the objection  
3.27 complies with this subdivision. An objection must:

3.28 (1) be in writing;

3.29 (2) contain a clear statement that the signors object to the allocation of fire state aid;

3.30 (3) contain the printed name, address, telephone number, and signature of at least two  
3.31 thirds of the firefighters covered by the statewide volunteer firefighter plan; and

3.32 (4) be delivered to the executive director by May 1.

4.1 Subd. 4. Notice. (a) By February 1 of each year, the executive director of the Public  
4.2 Employees Retirement Association must notify each municipality or independent nonprofit  
4.3 firefighting corporation that allocated fire state aid under this section during the prior year  
4.4 of the following information:

4.5 (1) a determination of whether the municipality or independent nonprofit firefighting  
4.6 corporation is eligible to allocate fire state aid under this section;

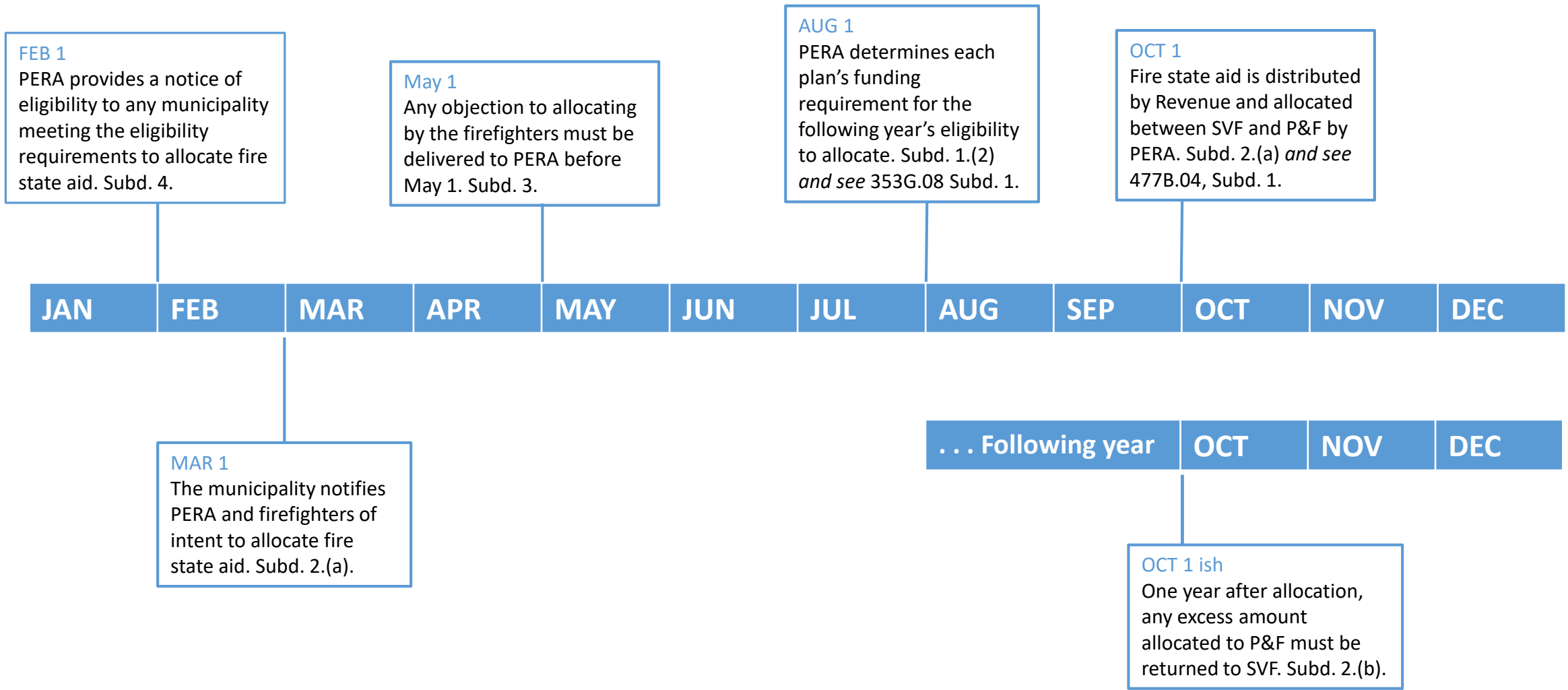
4.7 (2) an estimate of the amount of fire state aid available to allocate to the police and fire  
4.8 retirement plan; and

4.9 (3) the amount of fire state aid allocated during the prior year.

4.10 (b) At least annually, the executive director must provide each municipality or  
4.11 independent nonprofit firefighting corporation employing at least one firefighter covered  
4.12 by the statewide volunteer firefighter plan with a summary of this section. The executive  
4.13 director must provide to a municipality or independent nonprofit firefighting corporation  
4.14 the information described in paragraph (a) upon request.

4.15 **EFFECTIVE DATE.** This section is effective for aids payable in 2021 and thereafter.

## Timeline for actions required under proposed [477B.041] [Allocation of fire state aid payable to the statewide volunteer firefighter plan]



\*\*"Municipality" includes independent nonprofit firefighting corporations

2019 Combination Fire Department						Yellow (Combination Fire Departments on 2018 List) Orange (New Combination Fire Departments Identified) Blue (Not Combination Fire Department)
Sponsoring Entity Name	Total Fire State Aid	Active Volunteer	Active P&F	Funding Status (As of 12/31/19)	Benefit Amount	Notes
SPRING LAKE PARK-BLAINE-MOUNDS VIEW FIRE DEPT	\$ 470,794.27	55	12	149%	Monthly Benefit	Sponsoring Entity pays into P&F. Monthly benefit is \$42 per month x years of service. Which equates to \$504 per year of service. Equivalent lump sum is between \$8,000-\$10,000
WHITE BEAR LAKE	\$ 248,007.49	29	44	131%	Combination: Monthly Benefit & Lump Sum	Sponsoring Entity pays into P&F. Lump sum is \$7,640. Monthly benefit is equivalent.
COTTAGE GROVE FIRE DEPARTMENT	\$ 206,430.41	41	13	139%	6,000	Sponsoring Entity pays into P&F
OAKDALE VOLUNTEER FIRE DEPARTMENT, INC.	\$ 165,447.43	31	47	127%	7,800	
LINO LAKES FIRE DEPARTMENT	\$ 121,629.69	22	1	156%	5,000	Sponsoring Entity pays into P&F
WILLMAR FIRE DEPARTMENT	\$ 108,351.15	39	1	118%	4,000	Sponsoring Entity pays into P&F
ALBERT LEA FIRE DEPARTMENT	\$ 92,117.89	15	16	204%	2,500	Sponsoring Entity pays into P&F
WACONIA FIRE DEPARTMENT	\$ 90,596.93	27	1	153%	3,500	Sponsoring Entity pays into P&F
ISANTI AREA JOINT OPERATING FIRE DISTRICT	\$ 84,605.71	25	3	117%	5,500	Sponsoring Entity pays into P&F
VADNAIS HEIGHTS	\$ 83,495.39	41	4	152%	4,400	
CAMBRIDGE FIRE DEPARTMENT	\$ 79,488.77	29	1	98%	4,100	Sponsoring Entity pays into P&F
MAHTOMEDI FIRE DEPARTMENT	\$ 78,107.86	17	4	230%	5,200	
PRINCETON	\$ 73,578.45	33	0			Sponsoring Entity pays into P&F
VICTORIA FIRE DEPARTMENT	\$ 67,691.47	36	1	115%	3,500	Sponsoring Entity pays into P&F
HERMANTOWN VOLUNTEER FIRE DEPARTMENT, INC.	\$ 59,717.54	33	0			
INTERNATIONAL FALLS	\$ 59,482.14	31	11	110%	3,600	Sponsoring Entity pays into P&F
AITKIN FIRE DEPARTMENT	\$ 58,983.69	26	0			Sponsoring Entity pays into P&F
OAK GROVE FIRE DEPARTMENT	\$ 49,390.33	35	0			
MILACA FIRE DEPARTMENT	\$ 47,841.06	19	0			Sponsoring Entity pays into P&F
WATERTOWN	\$ 46,162.24	22	0			Sponsoring Entity pays into P&F
WAITE PARK CITY FIRE DEPARTMENT	\$ 42,220.76	27	0			Sponsoring Entity pays into P&F
LE SUEUR FIRE DEPARTMENT	\$ 41,310.11	24	0			Sponsoring Entity pays into P&F
BENSON FIRE DEPARTMENT	\$ 39,853.61	28	0			Sponsoring Entity pays into P&F
SAINT FRANCIS FIRE DEPARTMENT	\$ 39,188.63	23	2	160%	2,900	Sponsoring Entity pays into P&F
MCGREGOR VOLUNTEER FIRE DEPARTMENT	\$ 37,071.98	22	0			Sponsoring Entity pays into P&F
BALDWIN NE SHERBURNE	\$ 37,028.36	28	0			
SCANDIA FIRE/RESCUE DEPARTMENT	\$ 34,425.95	21	0			Sponsoring Entity pays into P&F
MELROSE VOLUNTEER FIRE DEPARTMENT	\$ 33,302.67	27	1	105%	2,300	Sponsoring Entity pays into P&F
CROOKSTON FIREFIGHTERS ASSOCIATION	\$ 32,413.48	25	0			
LINWOOD FIRE DEPARTMENT	\$ 30,415.33	27	0			
SAINT PAUL PARK FIRE DEPARTMENT	\$ 30,268.35	20	0			Sponsoring Entity pays into P&F
NORWOOD YOUNG AMERICA FIRE DEPARTMENT	\$ 29,876.00	25	0			
OSAKIS FIRE DEPARTMENT	\$ 29,151.04	20	0			Sponsoring Entity pays into P&F
GRANITE FALLS FIRE DEPARTMENT	\$ 28,938.91	31	0			Sponsoring Entity pays into P&F
WELLS FIRE DEPARTMENT	\$ 26,401.75	24	0			Sponsoring Entity pays into P&F
DENT FIRE DEPARTMENT	\$ 24,384.88	16	0			
CANBY VOLUNTEER FIRE DEPARTMENT	\$ 24,196.33	24	0			Sponsoring Entity pays into P&F
ELY FIRE DEPARTMENT	\$ 23,195.44	34	0			Sponsoring Entity pays into P&F
MONTROSE FIRE DEPARTMENT	\$ 22,788.06	25	0			
RICE LAKE FIRE DEPARTMENT	\$ 22,594.29	24	0			Sponsoring Entity pays into P&F
COTTONWOOD	\$ 21,644.51	23	0			Sponsoring Entity pays into P&F
GOODVIEW FIRE DEPARTMENT	\$ 20,978.97	28	0			Sponsoring Entity pays into P&F



WINNEBAGO FIRE DEPARTMENT	\$ 20,966.02	24	0		Sponsoring Entity pays into P&F
FAIRFAX FIRE DEPARTMENT	\$ 20,563.77	20	0		Sponsoring Entity pays into P&F
GRAND MARAIS FIRE DEPARTMENT	\$ 19,594.95	20	0		Sponsoring Entity pays into P&F
OGILVIE FIRE DEPARTMENT	\$ 18,938.94	25	0		Sponsoring Entity pays into P&F
CARSONVILLE VOLUNTEER FIRE/RESCUE DEPARTMENT	\$ 18,583.05	26	0		
OTTERTAIL FIRE DEPARTMENT	\$ 18,384.43	24	0		
WINTHROP	\$ 18,073.31	24	0		Sponsoring Entity pays into P&F
BROWERVILLE FIRE DEPARTMENT	\$ 17,519.39	20	0		Sponsoring Entity pays into P&F
GRAND LAKE VOLUNTEER FIRE DEPARTMENT	\$ 17,517.75	14	0		
HENNING FIRE/RESCUE DEPARTMENT	\$ 17,219.41	23	0		Sponsoring Entity pays into P&F
HOUSTON FIRE DEPARTMENT	\$ 16,935.62	23	0		Sponsoring Entity pays into P&F
FORADA FIRE DEPARTMENT	\$ 16,933.82	29	0		
GREENWOOD VOLUNTEER FIRE DEPARTMENT	\$ 16,862.34	18	0		
PARKERS PRAIRIE FIRE DEPARTMENT	\$ 16,349.91	26	0		Sponsoring Entity pays into P&F
LESTER PRAIRIE FIRE DEPARTMENT	\$ 16,349.91	30	0		Sponsoring Entity pays into P&F
HILLS FIRE DEPARTMENT	\$ 16,263.41	19	0		Sponsoring Entity pays into P&F
SPRING GROVE FIRE DEPARTMENT	\$ 15,978.17	24	0		Sponsoring Entity pays into P&F
STEPHEN VOLUNTEER FIRE DEPARTMENT	\$ 15,765.98	27	0		
MAYER FIRE DEPARTMENT	\$ 15,765.98	25	0		
MOUNTAIN IRON FIRE DEPARTMENT	\$ 15,759.63	17	0		Sponsoring Entity pays into P&F
RAYMOND VOLUNTEER FIRE DEPARTMENT	\$ 15,740.13	19	0		
GNESEN VOLUNTEER FIRE DEPARTMENT	\$ 15,380.67	25	0		
PENNOCK FIRE DEPARTMENT	\$ 15,367.34	23	0		
SILVER LAKE FIRE DEPARTMENT	\$ 15,320.77	25	0		Sponsoring Entity pays into P&F
HILL CITY FIRE DEPARTMENT	\$ 15,182.05	24	0		Sponsoring Entity pays into P&F
WRENSHALL	\$ 15,182.05	26	0		
SCANDIA VALLEY FIRE DEPARTMENT	\$ 14,827.22	18	0		
SABIN-ELMWOOD FIRE DISTRICT	\$ 14,762.21	25	0		
BRANDON FIRE DEPARTMENT	\$ 14,645.67	24	0		Sponsoring Entity pays into P&F
PLATO FIRE DEPARTMENT	\$ 14,598.14	21	0		
SACRED HEART FIRE DEPARTMENT	\$ 14,598.14	24	0		Sponsoring Entity pays into P&F
LAKE BRONSON FIRE DEPARTMENT	\$ 14,598.12	22	0		Sponsoring Entity pays into P&F
ASHBY FIRE DEPARTMENT	\$ 14,493.99	24	0		Sponsoring Entity pays into P&F
CENTER CITY FIRE/RESCUE DEPARTMENT	\$ 14,395.41	16	0		
DALBO VOLUNTEER FIRE DEPARTMENT	\$ 14,361.70	15	0		
CLIFTON VOLUNTEER FIRE DEPARTMENT (DULUTH, TOWN OF)	\$ 14,061.44	22	0		
WOLF LAKE FIRE DEPARTMENT	\$ 14,052.41	19	0		Sponsoring Entity pays into P&F
MILTONA	\$ 14,040.03	23	0		
LUTSEN FIRE DEPARTMENT	\$ 14,017.70	15	0		
ALDEN VOLUNTEER FIRE DEPARTMENT	\$ 14,014.21	21	0		Sponsoring Entity pays into P&F
FRENCH TOWNSHIP FIRE DEPARTMENT	\$ 14,014.21	20	0		
KIESTER	\$ 14,014.21	23	0		Sponsoring Entity pays into P&F
LANCASTER VOLUNTEER FIRE DEPARTMENT	\$ 14,014.21	25	0		Sponsoring Entity pays into P&F
PORTER FIRE DEPARTMENT	\$ 14,014.21	21	0		
ULEN VOLUNTEER FIRE DEPARTMENT	\$ 14,014.21	25	0		Sponsoring Entity pays into P&F
BLOMKEST FIRE DEPARTMENT	\$ 13,866.93	11	0		

COSMOS VOLUNTEER FIRE DEPARTMENT	\$ 13,628.06	15	0			Sponsoring Entity pays into P&F
GENEVA FIRE DEPARTMENT	\$ 13,430.28	24	0			
BARNUM FIRE DEPARTMENT	\$ 13,430.28	20	0			Sponsoring Entity pays into P&F
HAMBURG	\$ 13,430.28	23	0			
SUNBURG FIRE DEPARTMENT	\$ 13,430.28	27	0			
PICKWICK FIRE AND RESCUE	\$ 12,846.35	21	0			
BREITUNG FIRE DEPARTMENT	\$ 12,846.35	16	0			Sponsoring Entity pays into P&F
HOYT LAKES FIRE DEPARTMENT	\$ 12,846.35	19	0			Sponsoring Entity pays into P&F
KELLIHER FIRE/RESCUE DEPARTMENT	\$ 12,846.35	27	0			Sponsoring Entity pays into P&F
LEAF VALLEY	\$ 12,846.35	21	0			
MAHTOWA FIRE DEPARTMENT	\$ 12,846.35	14	0			
PALO VOLUNTEER FIRE DEPARTMENT	\$ 12,846.35	14	0			
HARDWICK FIRE/RESCUE DEPARTMENT	\$ 12,507.04	19	0			
CLARKS GROVE FIRE DEPARTMENT	\$ 12,482.92	19	0			
ALBORN FIRE DEPARTMENT	\$ 12,262.43	14	0			
BARRETT FIRE DEPARTMENT	\$ 12,262.43	18	0			Sponsoring Entity pays into P&F
TWIN VALLEY FIRE DEPARTMENT	\$ 12,262.43	26	0			Sponsoring Entity pays into P&F
CANTON	\$ 11,678.51	19	0			Sponsoring Entity pays into P&F
CENTRAL LAKES FIRE DEPARTMENT	\$ 11,678.51	14	0			
GILBERT CITY FIRE DEPARTMENT	\$ 11,678.51	17	0			Sponsoring Entity pays into P&F
VESTA FIRE DEPARTMENT	\$ 11,678.51	17	0			
SOLWAY TOWNSHIP VOLUNTEER FIRE DEPARTMENT	\$ 11,288.17	14	0			
PIKE/SANDY/BRITT REGION VOLUNTEER FIRE DEPARTMENT	\$ 11,098.27	22	0			
LEXINGTON FIRE DEPARTMENT	\$ 11,094.58	18	0			
BELVIEW FIRE DEPARTMENT	\$ 11,094.58	18	0			Sponsoring Entity pays into P&F
BIWABIK TOWNSHIP VOLUNTEER FIRE DEPARTMENT	\$ 11,094.58	21	0			Sponsoring Entity pays into P&F
BROWNSVILLE CITY FIRE DEPARTMENT	\$ 11,094.58	18	0			
EMMONS VOLUNTEER FIRE DEPARTMENT	\$ 11,094.58	18	0			Sponsoring Entity pays into P&F
FROST FIRE DEPARTMENT	\$ 11,094.58	17	0			Sponsoring Entity pays into P&F
RUSSELL	\$ 11,094.58	18	0			Sponsoring Entity pays into P&F
WARBA-FEELEY-SAGO FIRE DEPARTMENT	\$ 11,094.58	18	0			
WOOD LAKE FIRE DEPARTMENT	\$ 11,094.58	20	0			Sponsoring Entity pays into P&F
PALISADE FIRE DEPARTMENT	\$ 11,008.27	17	0			
AURORA FIRE DEPARTMENT	\$ 10,963.96	15	0			Sponsoring Entity pays into P&F
FOXHOME	\$ 10,510.65	15	0			
HITTERDAL FIRE DEPARTMENT	\$ 10,510.65	19	0			Sponsoring Entity pays into P&F
SAINT LEO CITY FIRE DEPARTMENT	\$ 10,510.65	16	0			
MIDDLE RIVER FIRE DEPARTMENT	\$ 10,510.65	20	0			
FREDENBERG VOLUNTEER FIRE DEPARTMENT	\$ 10,437.08	19	0			
HOLLANDALE FIRE DEPARTMENT	\$ 9,937.32	18	0			
BIWABIK CITY FIRE DEPARTMENT	\$ 9,926.73	24	0			
BRICELYN FIRE/AMBULANCE	\$ 9,926.73	22	0			Sponsoring Entity pays into P&F
BROOK PARK FIRE DEPARTMENT	\$ 9,926.73	20	0			Sponsoring Entity pays into P&F
DELAVAN VOLUNTEER FIRE DEPARTMENT	\$ 9,926.73	16	0			Sponsoring Entity pays into P&F
ECHO VOLUNTEER FIRE DEPARTMENT	\$ 9,926.73	16	0			Sponsoring Entity pays into P&F
LAKELAND VOLUNTEER FIRE DEPARTMENT, INC.	\$ 9,926.73	22	0			
NORTHOME VOLUNTEER FIRE DEPARTMENT	\$ 9,926.73	18	0			

INDUSTRIAL VOLUNTEER FIRE DEPARTMENT, INC.	\$ 9,342.80	17	0			
KETTLE RIVER VOLUNTEER FIRE DEPARTMENT	\$ 9,342.80	14	0			
MANCHESTER FIRE DEPARTMENT	\$ 9,342.80	16	0			
SHEVLIN FIRE DEPARTMENT	\$ 9,342.80	24	0			
SOLWAY RURAL VOLUNTEER FIRE DEPARTMENT	\$ 9,342.80	17	0			
VINING FIRE DEPARTMENT	\$ 9,342.80	16	0			
NORTH STAR VOLUNTEER FIRE DEPARTMENT	\$ 8,875.66	20	0			
EMBARRASS REGION VOLUNTEER FIRE DEPARTMENT	\$ 8,758.88	16	0			
HEWITT VOLUNTEER FIRE DEPARTMENT	\$ 8,758.88	12	0			
TOWER FIRE DEPARTMENT	\$ 8,758.88	14	1	156%	1,000	Sponsoring Entity pays into P&F, however, Tower has not yet contributed to P&F
VERMILION LAKE VOLUNTEER FIRE DEPARTMENT	\$ 8,758.88	15	0			
ELMORE FIRE DEPARTMENT	\$ 8,466.41	16	0			Sponsoring Entity pays into P&F
ELBOW TULABY LAKES VOLUNTEER FIRE DEPARTMENT	\$ 8,174.95	10	0			
MINNESOTA CITY VOLUNTEER FIRE DEPARTMENT	\$ 8,174.95	13	0			
COLVILL VOLUNTEER FIRE DEPARTMENT	\$ 8,174.95	10	0			
COTTON FD	\$ 8,174.95	14	0			
MCKINLEY VOLUNTEER FIRE DEPARTMENT	\$ 8,174.95	10	0			
NEWFOLDEN FIRE DEPARTMENT	\$ 8,086.99	15	0			Sponsoring Entity pays into P&F
ALASKA FD	\$ 7,591.03	13	0			
EAGLES NEST FIRE DEPARTMENT	\$ 7,591.03	8	0			Sponsoring Entity pays into P&F
EVERGREEN FIRE DEPARTMENT	\$ 7,591.03	12	0			
PEQUAYWAN LAKE VOLUNTEER FIRE DEPARTMENT, INC.	\$ 7,591.03	13	0			
WRIGHT FIRE DEPARTMENT	\$ 7,591.03	7	0			
BUYCK COMMUNITY FIRE PROTECTION ASSOC.	\$ 7,007.10	15	0			
CULVER VOLUNTEER FIRE DEPARTMENT	\$ 7,007.10	9	0			
LAKE KABETOGAMA	\$ 7,007.10	12	0			
NORMANNA FIRE DEPARTMENT	\$ 7,007.10	14	0			
SCHROEDER FIRE DEPARTMENT	\$ 7,007.10	11	0			
HOVLAND AREA VOLUNTEER FIRE DEPARTMENT, INC.	\$ 6,919.54	17	0			
DEGRAFF FIRE DEPARTMENT	\$ 6,423.18	15	0			
FEDERAL DAM VOLUNTEER FIRE DEPARTMENT	\$ 6,423.18	12	0			
LYND FIRE DEPARTMENT	\$ 6,423.18	12	0			Employer pays into P&F
COLVIN FIRE DEPARTMENT, INC.	\$ 6,423.18	13	0			
CRANE LAKE VOLUNTEER FIRE DEPARTMENT	\$ 5,839.25	17	0			
ELLSBURG VOLUNTEER FIRE DEPARTMENT	\$ 4,087.48	19	0			
NORTHLAND VOLUNTEER FIRE DEPARTMENT, INC.	\$ 2,919.64	5				