



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

August 21, 2009

*The official online news
publication of the Office
of the State Auditor*

1. Pension Update: Fire and Police State Aid
 2. Deadlines: Town Reporting Forms & TIF Reporting Forms
 3. Avoiding Pitfalls: Donations of Gambling Funds
-

1. Pension Update: Fire and Police State Aid

The first certification deadline for fire and police state aid is Tuesday, September 15. On that date the Pension Division will certify to the Department of Revenue those relief associations which are eligible for state aid in the first round of aid disbursements.

The Department of Revenue is currently in the process of calculating the state aid amounts for 2009. Preliminary information from the Department of Revenue indicates that 2009 fire state aid decreased by about 13 percent from the 2008 amount and 2009 police state aid increased by about two percent from 2008. These amounts may change slightly before they are finalized. Once the Department of Revenue has completed its state aid calculations, a listing of the amounts will be available on our website and a link to the list will be provided in the E-Update.

2. Deadline: Town Reporting Forms & TIF Reporting Forms

Town Reporting Forms

Last Friday, a letter was sent to Board chairs of those towns reporting on a cash basis which have not yet submitted their financial reporting forms for 2008. The form was due to the Office of the State Auditor on March 1.

We encourage towns which have not yet reported to do so as soon as possible so they may be included in the 2008 Minnesota Town Finances Report. The reporting form can be found at:

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

If you have questions regarding your reporting requirements, please contact Kathryn Amberg at (651) 296-5891 or e-mail Kathryn.Amberg@state.mn.us.

TIF Reporting forms

This week a Notice of Failure to File was mailed to mayors and authority representatives of 29 TIF authorities that have not yet completed their 2008 TIF reporting forms. If TIF authorities do not file by October 1, counties are required by statute to withhold tax increment.

The TIF reporting forms can be found at:

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

If you have questions regarding your reporting requirements or need to obtain the username and password to access your online forms, please contact Jenna Ofstie at (651) 296-7001 or e-mail tifdivision@auditor.state.mn.us.

3. Avoiding Pitfalls: Donations of Gambling Funds

Cities, towns, and counties may not use donations from gambling funds for the benefit of a pension or retirement fund. Therefore, even if a city or town finds it difficult to make the required municipal contribution to its firefighters' pension fund, the city/town can't use gambling funds for the contribution.

The governing statutes are [Minn. Stat. Sec. 349.12, subd. 25\(b\)\(6\)](#), and [471.6151](#).

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

The Office of the State Auditor is located at 525 Park Street, Suite 500, Saint Paul, MN 55103. Phone: 651-296-2551 Fax: 651-296-4755 Web: www.auditor.state.mn.us