



State Auditor  
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# OFFICE OF THE STATE AUDITOR

## *E-Update*

*The official online news  
publication of the Office  
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May 14, 2010

1. Released: City Summary Budget Report
2. Deadline: TIF Reporting Form
3. Update: Fire Relief Association Working Group Bill
4. Avoiding Pitfalls: Fire State Aid

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### **1. Released: City Summary Budget Report**

The Office of the State Auditor has released the Minnesota City Summary Budget Report, which includes 2010 city budget data together with 2009 revised city budget data. This year a new feature in the tables is the percent change from revised 2009 budgets to 2010 budgets. To view the complete report, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20100513.000>.

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### **2. Deadline: TIF Reporting Form**

June 11 is the deadline for counties to submit the 2009-2010 TIF Enforcement Deduction Reporting form. This form requests the amounts deducted for TIF enforcement and paid to the State Treasurer from May 2009 through April 2010. The form can be found at:

[http://www.auditor.state.mn.us/forms/tif/tiforms/tif\\_enforcement\\_deduction\\_report\\_20092010.xls](http://www.auditor.state.mn.us/forms/tif/tiforms/tif_enforcement_deduction_report_20092010.xls).

Submit the form by e-mail to [TIF@auditor.state.mn.us](mailto:TIF@auditor.state.mn.us) or by fax to (651) 297-3689. If you have any questions, please call Jenna Braband at (651) 296-7001.

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### **3. Update: Fire Relief Association Working Group Bill**

The Omnibus Retirement Bill, which includes the Volunteer Fire Relief Association Working Group legislation, was passed by both the House and the Senate and has been presented to the Governor. We will continue to keep you updated on the status of the legislation.

Working Group information is available on our website at:

<http://www.auditor.state.mn.us/default.aspx?page=reliefworkinggroup>.

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#### **4. Avoiding Pitfalls: Fire State Aid**

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

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

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

For additional information please see Minn. Stat. § 69.031, subd. 5 at:

<https://www.revisor.mn.gov/statutes/?id=69.031>.

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