

VOLUNTEER RETENTION STIPEND AID PILOT PROGRAM



2014-2016



About this report

This report contains the results of an evaluation of the Minnesota volunteer emergency responder stipend program. This document meets the requirements set by program legislation, as well as summarizes the program and its effects. Management Analysis and Development (MAD) conducted the evaluation. MAD is Minnesota government's in-house, fee-for-service management consulting group. MAD provides quality management consultation services to local, regional, state, and federal government agencies and public institutions. Kristina Krull from MAD conducted this evaluation. Nanci Libor from the State Fire Marshal Division provided program data and information.

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Executive summary

Purpose of study

In 2014, the Minnesota legislature authorized a program to provide an annual stipend to volunteer firefighters, ambulance attendants, and emergency medical responders to improve recruitment and retention of volunteers in these fields. The state paid eligible volunteers in 14 pilot counties \$500 per year for three years (2014, 2015, and 2016).

The Department of Public Safety's (DPS) State Fire Marshal Division (SFMD) administered the program and collected program data. The SFMD contracted with Management Analysis and Development (MAD) to create the report for this program, required by the legislature. In its evaluation of this program, MAD also researched the following questions:

- What effects did the program have on volunteer recruitment and retention? What other effects did the program have?
- What worked well in the program? What challenges did the program encounter?
- What similar types of programs have other states implemented? How effective were they?

Background

Both Minnesota's fire and emergency medical services have historically relied heavily on volunteers. In 2017, 88 percent of Minnesota fire departments and 60 percent of its ambulance units relied only on volunteers. Volunteer emergency responders may receive no compensation for their role, or may receive compensation while they are on-call or when they respond to a call.

Volunteers save municipalities money, but reliance on volunteers has limitations. Many volunteers have full-time jobs, often in places other than their hometown. This can limit their ability to respond quickly to calls at all hours. The changing requirements of these positions, as well as other societal changes, have left many fire and emergency medical entities short-staffed at critical times.

The legislature passed the pilot stipend program in 14 counties to improve volunteer recruitment and retention; the SFMD designated another 14 counties as comparison counties by the SFMD. To qualify for the stipend in a year of the program, volunteer responders had to provide services for a qualified entity for the entire calendar year. Volunteers who worked for multiple qualified entities were not eligible for multiple stipends per year.

Volunteers did not have to apply for the stipend. Instead, entity leaders provided information on eligible volunteers to SFMD staff. The SFMD notified the Department of Revenue (DOR) how much to pay the municipality affiliated with each entity, and municipalities then paid volunteers.

Data analysis

In total, 194 entities participated in the program, and 3,696 volunteers received at least one stipend. The state paid \$4.7 million for the stipends over the course of the program.

The legislation requires a study of the changes in the number of qualified volunteers before and during the program, and this analysis is possible with the SFMD's data. However, the results of this analysis proved difficult to interpret because it required comparing the number of actual volunteers who participated in 2014-2016 with the hypothetical number that would have received the stipend in 2013.

For instance, one ambulance service had more than ten hypothetically qualified volunteers in 2013, but only one-third to half of them received the stipend in 2014-2016. Some medical volunteers would have made too much money to statutorily count as volunteers if they had received the stipend, while other volunteers did not meet requirements set by their entity to qualify as a volunteer in good standing. Looking strictly at these numbers would indicate that the service lost qualified volunteers, even though that was not true.

Comparing data from 2014 to 2016 provides a more accurate picture for the change in participating volunteers. The data show that 43 percent of fire entities and 31 percent of medical entities had a net gain in qualified volunteers during the three years of the program.

Due to the limitations in analyzing changes in the number of qualified volunteers, MAD also analyzed the data for changes in entities' total rosters between 2013 and 2016. The data show that 48 percent of fire and medical entities experienced roster gains between 2013 and 2016. The results for comparison entities look similar to the results for participating entities; however, this finding should be interpreted with caution because of limitations in comparison entity data.

Survey and interview analysis

To supplement roster and volunteer data, SFMD and MAD staff discussed the program with entity leaders. SFMD staff mailed a survey to participating entity leaders, while MAD staff conducted interviews with participating and comparison entity leaders.

The survey results show that 88 percent of responding entities said the program helped with recruitment and retention. Ten percent of fire entities and five percent of medical entities answered that it did not. Leaders' comments often said the program helped more with retention than recruitment. Nearly all of the respondents (96 percent) said the program should continue.

Interviews with entity leaders reveal similar trends. Overall, respondents said their volunteers liked the program and felt appreciated for the work that they provide to their communities. However, not all interviewees answered that the program had helped with recruitment and retention. Of those who did say that the program had helped, most stated that the program improved retention more than recruitment. They gave examples of staff that were going to retire or resign, but were persuaded to stay on through the end of the year or longer because of the stipend. Those staff were then able to mentor and continue to train newer staff.

Interviewees explained that the short duration of the program limited the stipend's effectiveness as a recruiting tool. A few respondents said that the stipend was a nice benefit to mention to potential volunteers, but that it had likely not been the deciding factor.

Comparison and participating entity leaders both explained that volunteer emergency responders join and stay on entities to help their communities, not for financial reasons. Volunteers also typically do not resign for financial reasons. Respondents said that volunteers leave because they move, change jobs, or have increased family commitments. For those who resign because of the time commitment, interviewees said that \$500 was often not a sufficient incentive to make up for the hours of training and responding to calls.

Survey and interview respondents provided some feedback on how the program should change if it were continued. The most common issue discussed was the need for clearer statutory guidance on how the stipends should be taxed. Other ideas included increasing the stipend amount, prorating the stipend for those who serve part of a calendar year, or switching to a tax credit.

Program administration challenges

The SFMD, entities, and municipalities experienced some administrative challenges during the course of the program. The most frequently discussed challenge was the lack of clear legislative direction on how to tax the stipends. SFMD staff encouraged municipalities to seek legal and accounting counsel on how or whether to tax the stipend before paying it to volunteers. This led to an inconsistent tax regimen for the stipend across municipalities. Many municipalities taxed the stipend before paying it to volunteers, while other municipalities directed their volunteers to report the stipend during their annual income tax filing. Some municipalities had not budgeted for payroll taxes on stipends in the first year of the program.

The SFMD also experienced challenges in identifying eligible medical entities, determining which volunteers appeared on multiple entity rosters, and funding program administration work. The authorizing legislation allocated some funding for program administration in the first two years, but none for the last year.

Comparison research

To provide context to the information in this report, MAD staff researched incentive programs in other states for volunteer emergency responders. Although MAD did not conduct an exhaustive review of all existing programs, it appears that Minnesota implemented the only state-administered stipend program. It is more common for states to implement tax incentives to help with volunteer recruitment and retention.

Most of the other states studied have implemented income tax incentives, where individual volunteers receive a benefit when filing their annual state return. Some of the programs are not a statewide benefit; instead, the state legislatures authorized local government entities to offer tax incentives to volunteers serving in their area.

The other programs have varying eligibility requirements to receive the benefit. Several of the statewide programs require volunteers to meet training requirements set by the legislation or by statewide emergency responder organizations. Other income tax credit programs have established point systems to determine whether a volunteer is eligible.

Tax incentive programs and Minnesota's stipend program place varying administrative burdens on different parties. For example, Minnesota's stipend program required no work from volunteers to receive the benefit. Under a tax incentive program, however, volunteers must learn about and proactively claim the benefit. Tax incentive programs likely place a different administrative burden on state government than Minnesota's program, and sometimes require more work of entities and municipalities.

Conclusion

The effects of the volunteer stipend program are not easy to prove. The data available do not show a clear effect of the program on recruitment or retention. The program's short duration made it difficult to analyze the data for any particular trends, or attribute trends to the program itself. The incomplete data from comparison entities further limited the analysis.

However, based on comments from entity leaders, the program had some effect on recruitment and retention. A plurality of leaders said the program helped with retention more than recruitment, and they cited specific volunteers that stayed on the roster because of the incentive. Some only stayed through the end of the year to remain eligible, while others stayed on beyond the year's end.

A minority of leaders said the program helped them recruit new volunteers. The program's short duration limited the stipend's effectiveness as a recruitment tool; new volunteers would likely not receive the stipend for the year they joined, meaning they could only receive one or two stipends total.

While leaders said all volunteers appreciated the stipend as a token of gratitude for their service, they also pointed out that volunteers do not join entities for financial reasons, and that they most often resign because they move or have increased personal commitments. According to respondents, a \$500 stipend is not enough to keep volunteers from moving or changing jobs. It is also often not enough to compensate volunteers for the training and licensure requirements and costs, particularly for medical volunteers.

Maintaining adequate staffing is a challenge for most volunteer fire and medical entities in Minnesota, and the stipend program appears to have helped many departments. Moving forward, entities, municipalities, and the state will need to explore options for how entities can continue to meet the needs of their communities.

Introduction

In 2014, the Minnesota legislature authorized a program to provide an annual stipend to volunteer firefighters, ambulance attendants, and emergency medical responders to improve recruitment and retention of volunteers in these fields. The state paid eligible volunteers \$500 per year for three years. Although the program was initially discussed as a largely statewide effort, the legislature ultimately implemented a pilot program in 14 counties around Minnesota. The authorizing legislation required a report from the Department of Public Safety (DPS) that summarizes program participation and studies some of the impacts of the program (Laws of Minnesota 2014, chapter 308, article 1, section 1). Appendix A contains the full legislative text governing the program.

Purpose of study and scope

DPS's State Fire Marshal Division (SFMD) administered the program and collected the data for the required report. The SFMD contracted with Management Analysis and Development (MAD) to create a report that meets legislative requirements and answers additional questions about the pilot program.

The legislative report must include the following information:

- A list of entities that participated in the program.
- The amount paid to each entity for each year.
- The number of qualified volunteers paid each year for each entity.
- The number of qualified volunteers each entity had in the year before the program.
- In 14 comparison counties, the number of volunteers each entity had in the year before the program and during the three years of the program.
- A summary of the changes in the number of volunteers in participating and comparison counties during the year before the program and the three years of the program.

In its evaluation of the program, MAD also researched the following questions:

- What effects did the program have on volunteer recruitment and retention? What other effects did the program have?
- What worked well in the program? What challenges did the program encounter?
- What similar types of programs have other states implemented? How effective were they?

Methodology

MAD conducted the evaluation between August and December 2017 using several methods:

- Analysis of program data;
- Analysis of the results of a participating entity survey;
- Interviews with representatives from participating entities and comparison entities; and

- Focused review of recruitment and retention programs in other states.

Parts of this report include select statements from entity leaders, which are presented in *italics*. The statements reflect the respondent's sentiment and content, but MAD may have edited them for clarity and length. These statements should not be viewed as direct quotations attributable to individuals.

Background

This section provides context about fire and emergency medical services in Minnesota, as well as a summary of how the stipend program was designed and administered.

About fire and emergency medical services in Minnesota

Both Minnesota's fire and emergency medical services have historically relied heavily on volunteers.¹ Volunteer emergency responders may receive no compensation for their role, or may receive compensation while they are on-call or when they respond to a call.

The high rate of volunteer emergency responders has been a low-cost way to deliver services. A report found that the volunteer fire service results in an annual national savings of \$37.2 billion, averaging more than \$45,000 per volunteer.² Likewise, the Minnesota Department of Health estimated that ambulance volunteers contribute between \$28 and \$37 million per year to the state in volunteer labor.³

Volunteers save municipalities money, but reliance on volunteers has limitations. Many volunteers have full-time jobs, often in places other than their hometown. This can limit their ability to respond quickly to calls at all hours. The changing requirements of these positions, as well as other societal changes, have left many fire and emergency medical entities short-staffed at critical times.

Fire service in Minnesota

The state currently has 780 fire departments, or 0.91 fire departments per city, and more than 20,000 firefighters.⁴ Fire departments must register with the SFMD.

Minnesota has the second highest percentage of departments that rely entirely or mostly on volunteer firefighters in the country.⁵ Figure 1 shows the distribution of fire departments by member type. In 2017, 88

¹ Parts of this section have been adapted from a 2017 MAD report, *Firefighter Training in Minnesota*.

² St. Joseph's University Public Safety and Environmental Protection Institute. *Economic Impact of the Volunteer Fire Service*. 2004.

³ Minnesota Department of Health. *A Quiet Crisis: Minnesota's Rural Ambulance Services at Risk*. December 2002.

⁴ Based on Minnesota Board of Firefighter Training and Education (MBFTE) data and the current number of cities listed with the League of Minnesota Cities.

⁵ Only Delaware has a higher percentage of volunteer departments. U.S. Fire Administration. *U.S. Fire Administration Census Quick Facts*. Accessed May 2, 2017. <https://apps.usfa.fema.gov/census/summary>.

percent of Minnesota fire departments used only volunteer or paid-on-call firefighters. Combination departments use both career and non-career firefighters, and constituted nine percent of fire departments. Just two percent of departments use only full-time/career firefighters.

Figure 1: Minnesota fire departments by member type, 2017
(n=780)⁶



In Minnesota, non-career firefighters must receive some training to meet federal and state requirements, but they are not legally required to obtain or maintain certification or licensure. The Minnesota Board of Firefighter Training and Education (MBFTE) will pay for any firefighter to receive education that meets National Fire Protection Association (NFPA) 1001 standards and take the related certification exam.⁷ The MBFTE also offers each department an annual per-firefighter reimbursement amount to pay for additional training. Between fiscal years 2014 and 2016, the MBFTE was allocated between \$2.7 and \$5.9 million per year. In fiscal year 2016, it spent \$1.5 million on NFPA 1001 training and certification.

Ambulance and emergency medical responder services in Minnesota

Minnesota also relies on many volunteer ambulance service personnel and emergency medical responders. This report uses the term *emergency medical personnel* to refer to both. Under state statute, ambulance service personnel are:

“individuals who are authorized by a licensed ambulance service to provide emergency care for the ambulance service and are: (1) EMTs, AEMTs, or paramedics;”⁸

The statute further specifies that an ambulance attendant may receive an hourly stipend but still be considered a volunteer provided that “the hourly stipend and other nominal fees do not exceed \$6,000 annually.”⁹

⁶ Data provided by the SFMD.

⁷ Meeting NFPA 1001 requirements typically includes the Firefighter 1, Firefighter 2, and Hazardous Materials Operations courses. These courses cover the state and federal training requirements for firefighters, in addition to other basic firefighter skills and knowledge.

⁸Laws of Minnesota 2017, chapter 144E, section 144E.001, subdivision 3a (1).

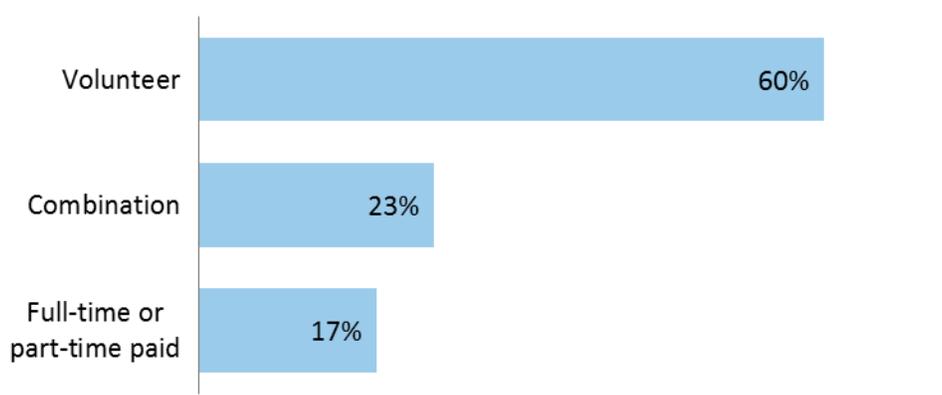
⁹ Laws of Minnesota 2017, chapter 144E, section 144E.001, subdivision 15.

An emergency medical responder is:

“an individual who is registered by the board to perform, at a minimum, basic emergency skills before the arrival of a licensed ambulance service, and is a member of an organized service recognized by a local political subdivision whose primary responsibility is to respond to medical emergencies to provide initial medical care before the arrival of a licensed ambulance service or is on the roster of a Minnesota licensed ambulance service.”¹⁰

The Emergency Medical Services Regulatory Board (EMS RB) licenses all operating ambulance services in the state. In 2017, there were 216 licensed ambulance service operators statewide. Figure 2 shows that 60 percent of ambulance service operators in 2017 relied only on volunteers, while another 23 percent relied on some volunteers and some full- or part-time paid staff.

Figure 2: Minnesota ambulance services by member type, 2017
(n=216)



It is more difficult to pinpoint the number of non-transporting emergency medical response entities because they are not required to register with any statewide agency. As of November 2017, 81 emergency medical response units had voluntarily registered with the EMS RB. The EMS RB does not have data on what percentage of these entities are volunteer, paid-on-call, or career.

Individual emergency medical personnel are required to receive certification from the EMS RB to provide services. In 2017, the EMS RB had 25,640 individuals registered or certified to provide services. That number includes both volunteers and paid staff. The EMS RB does not track whether individual emergency medical personnel provide services as a volunteer or if they are paid.

While non-career firefighters do not need to receive or maintain certification and licensure, the same is not true of non-career emergency medical personnel. Emergency medical personnel must meet state training requirements for initial and continuing education, and must also renew their individual registration or certification with the EMS RB every two years.

Individuals do not pay a fee to be registered or certified by the EMS RB. However, emergency medical personnel face initial and ongoing training costs to meet registration or certification requirements. Some entities pay for

¹⁰ Laws of Minnesota 2017, chapter 144E, section 144E.001, subdivision 6.

these costs, while others do not. The EMSRB has limited funds available to cover training for volunteer personnel associated with a licensed ambulance service; each year, it receives \$361,000 to reimburse volunteer ambulance services for some of the costs of initial training or continuing education courses for emergency medical personnel on their rosters.

Challenge of recruiting and retaining volunteers

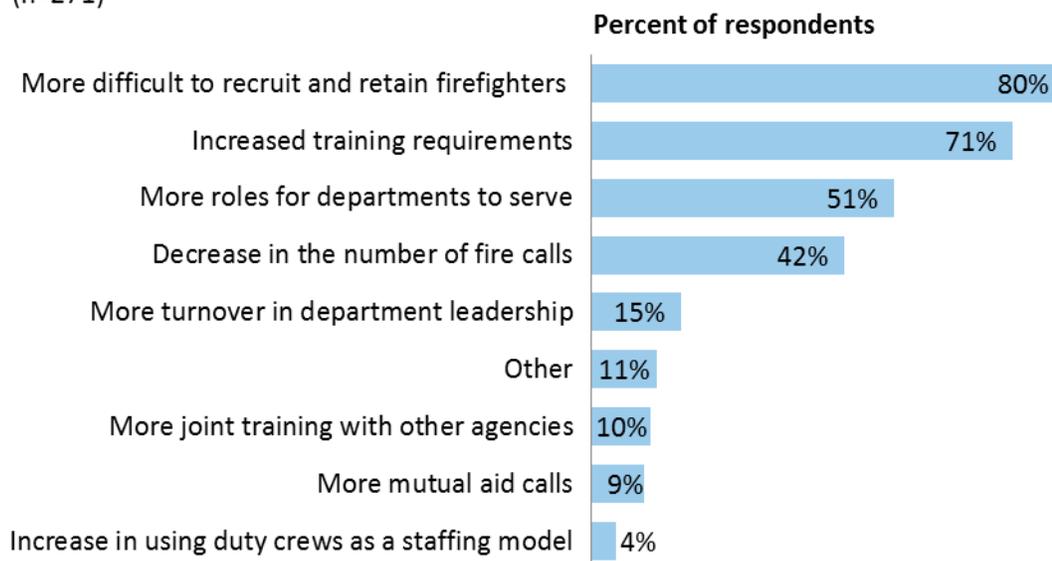
Both types of volunteer emergency responder entities are struggling with recruiting and retaining volunteers, but data on staffing shortages are more readily available for the fire service. A 2017 report from the National Fire Protection Association found that the overall number of volunteer firefighters did not change significantly between 1986 and 2015.¹¹ However, because of population changes, the rate of volunteer firefighters per 1,000 people protected has decreased from 7.88 in 1986 to 6.71 in 2015. The report shows that the nation experienced a noticeable drop in the rate of volunteer firefighters per 1,000 people beginning in 2010.

Past research shows this national trend playing out in Minnesota. For the 2017 *Firefighter Training in Minnesota* report, MAD sent a survey to all Minnesota fire chiefs and training officers. Figure 2 highlights some of the key trends that respondents said affected their departments in the past ten years; 80 percent selected that it was “more difficult to recruit and retain firefighters.” Respondents in the training report overwhelmingly agreed that staffing is currently the most significant challenge for the fire service in Minnesota.

Figure 3: Fire service trends affecting departments

Which three of the following trends have most affected your department during the past 10 years?

(n=271)



¹¹ Hylton J.G. Haynes and Gary P. Stein. *U.S. Fire Department Profile 2015*. National Fire Protection Association. April 2017.

Medical entities are experiencing similar problems with recruiting and retaining enough staff to provide complete services at all hours. In 2002, a survey of Minnesotan ambulance services revealed that three-quarters of entities had difficulty covering shifts.¹² This was particularly true in volunteer and rural entities: 66 percent of rural service respondents said they had problems covering day shifts, compared to 38 percent of urban services.

About the stipend program

Under the program, volunteer firefighters, ambulance attendants, and emergency medical responders in certain counties were eligible for \$500 per year for three years (2014, 2015, and 2016). The SFMD administered the program for both fire and medical entities.

Entity eligibility

Only volunteers who worked for “qualified entities” were eligible for the stipend. The legislation states that a “qualified entity means an emergency medical services provider, independent nonprofit firefighting corporation, or municipality.”

According to the SFMD, proponents of the program initially attempted to implement the stipend in 80 counties across Minnesota.¹³ The final legislation instead offered the stipend to entities in 14 pilot counties around the state. Qualified entities were located partially or entirely within one of the following counties, which are mapped in Figure 4:

- Beltrami
- Chippewa
- Clearwater
- Faribault
- Fillmore
- Freeborn
- Houston
- Kandiyohi
- Mahnomen
- Morrison
- Redwood
- Renville
- Todd
- Watonwan

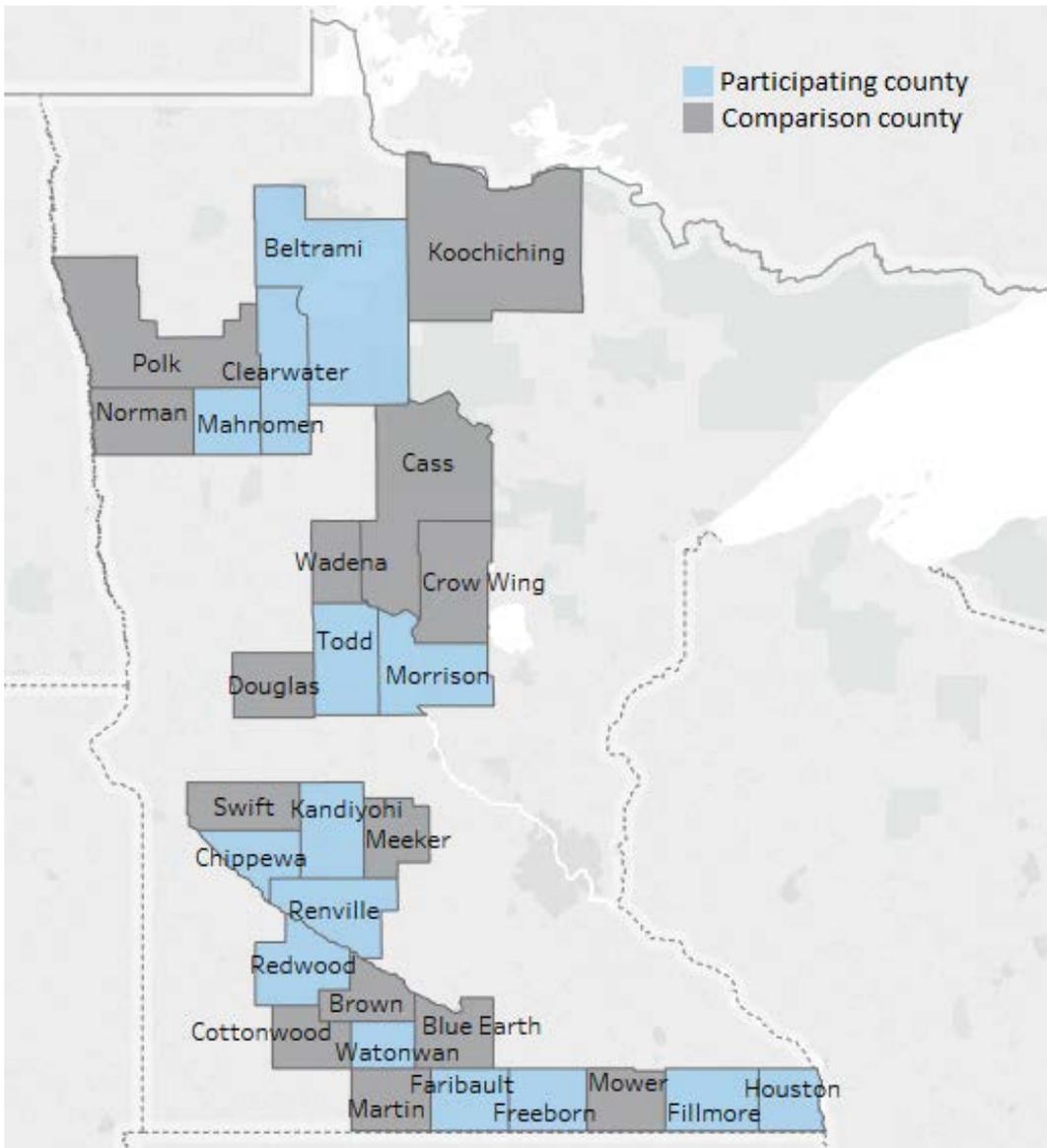
The legislation directed the SFMD to designate 14 counties near the pilot areas as comparison counties. These counties were also required to report on their roster data before and during the program. The 14 comparison counties, also mapped in Figure 4, were:

- Blue Earth
- Brown
- Cass
- Cottonwood
- Crow Wing
- Douglas
- Koochiching
- Martin
- Meeker
- Mower
- Norman
- Polk
- Swift
- Wadena

¹² Minnesota Department of Health. *A Quiet Crisis: Minnesota’s Rural Ambulance Services at Risk*. December 2002.

¹³ The discussions excluded the seven-county metro area because many departments there have a higher proportion of career firefighters.

Figure 4: Map of participating and comparison counties



Volunteer eligibility

To receive the stipend for a year of the program, volunteer responders had to provide services for a qualified entity for the entire calendar year. Volunteers who began service after January 1, or who stopped providing services before December 31, were ineligible for that year's stipend. Each individual volunteer could receive only one \$500 stipend per year; volunteers who worked for multiple qualified entities were not eligible for multiple stipends per year.

Although some volunteers were on a qualified entity's roster for the full calendar year, not all of those volunteers received a stipend. Some entity leaders informed the SFMD that they had deemed some of their volunteers that had worked a full year ineligible for other reasons, including:

- Volunteer did not meet minimum training requirements set by the entity;
- Volunteer did not meet minimum attendance or call volume requirements set by the entity;
- Volunteer’s responder license was suspended;
- Volunteer took leave from service for medical or other reasons; and
- Volunteer would no longer have qualified as a volunteer if they received the stipend (the additional money would have brought them past the maximum income threshold to count as a volunteer).

These volunteers represented a small portion of all staff at qualified entities, totaling between 30 and 40 volunteers each year. More may have been deemed ineligible for these reasons, but without the entity leader reporting their decision and the reason to the SFMD.

Program administration

To administer the program, the SFMD constructed a database of qualified entities and volunteers.

For the first year of the program, SFMD staff sent a form to each entity requesting information about their roster for the previous two years. Entities were also asked to identify which volunteers were eligible for the stipend. In the second and third years, SFMD staff mailed the entity their roster from the previous year, and asked the entity to mark any changes and mail it back. Entities could request the list by email for electronic updating.

SFMD staff sent out roster information on May 1 and required entities to return materials by May 31. After that, SFMD staff mailed entities the final roster of which volunteers would receive the stipend, and eventually sent information to the property tax division of the Department of Revenue (DOR) on how much to pay each municipality.¹⁴ DOR then paid municipalities using SWIFT, the state’s financial system. Municipalities had until September 15 to pay volunteers.

Data analysis

The program legislation required information on:

1. How much money was paid to participating entities;
2. The number of volunteers paid in program entities;
3. The number of volunteers in comparison entities; and
4. An analysis of changes in the number of qualified volunteers.

Appendix B contains detailed tables with the data for the first three points. This report section summarizes that information and provides an analysis of the changes in the number of volunteers.

¹⁴ Other state aid for fire departments is distributed through this division.

Summary of program participation

Every fire department and ambulance service in the 14 pilot counties participated in the program. Many emergency medical services participated, but because non-transporting emergency medical entities do not have to register with the EMSRB, it is not feasible to say whether every entity in the 14 counties participated. The SFMD reported that “a couple dozen” emergency medical entities learned about the program after it began and contacted the SFMD about participating.

Table 1 below summarizes the number of volunteers and entities participating each year, and the total cost to the state of the stipends. In total, 194 entities and 3,700 volunteers participated in the program.

Table 1: Program participation summary

| Program aspect | Total |
|------------------------|--------------|
| Participating entities | 194 |
| Volunteers paid | 3,696 |
| Cost of stipends | \$4,664,500 |

More fire entities than medical entities participated in the program. Table 2 shows that fire departments represented 65 percent of total participating entities.

Table 2: Number of participating fire and medical fire entities by county¹⁵

| County | Fire entities | Medical entities | Total entities |
|---------------|----------------------|-------------------------|-----------------------|
| Beltrami | 6 | 3 | 9 |
| Chippewa | 5 | 3 | 8 |
| Clearwater | 6 | 1 | 7 |
| Faribault | 11 | 6 | 17 |
| Fillmore | 11 | 8 | 19 |
| Freeborn | 16 | 1 | 17 |
| Houston | 7 | 3 | 10 |
| Kandiyohi | 11 | 9 | 20 |
| Mahnomen | 4 | 1 | 5 |
| Morrison | 10 | 9 | 19 |
| Redwood | 13 | 9 | 22 |
| Renville | 10 | 8 | 18 |

¹⁵ Two entities provide both fire and ambulance services. In this analysis, they are grouped with fire entities because their size and staffing trends more closely follow fire entities than medical entities.

| County | Fire entities | Medical entities | Total entities |
|--------------|---------------|------------------|----------------|
| Todd | 8 | 4 | 12 |
| Watsonwan | 8 | 3 | 11 |
| Total | 126 | 68 | 194 |

Analysis of changes in the number of volunteers

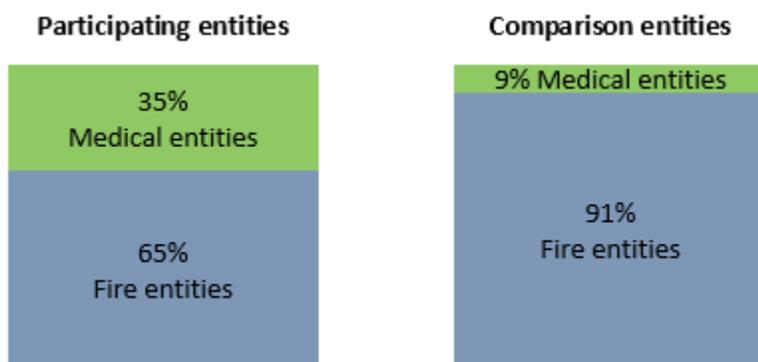
The program legislation requires that this report “summarize changes in the number of qualified volunteers during the year preceding the pilot and during the three years of the pilot both within the pilot area and in the comparison counties.”

Note on comparison entity data

As required by the legislation, the SFMD identified 14 comparison counties for this program. Entities in those counties were required to submit roster information to the SFMD. In practice, however, many did not cooperate with the SFMD’s data requests. For 2013-2015, the SFMD did not receive information from between 30 and 40 entities (about 25 to 33 percent of comparison entities). In 2016, the MBFTE collected the same data from all fire departments and shared that information with the SFMD; departments provided data to the MBFTE because it was tied to receiving other funding. As a result, the data for 2016 is the most complete, and is missing information for only five entities out of 123. The incomplete data limits the robustness of the analysis in the change in the number of volunteers.

Furthermore, the list of comparison entities is missing many emergency medical responder entities. Because they are not required to register with a statewide agency, the SFMD had no reliable way to learn of their existence. Figure 5 shows that although medical entities represented 35 percent of participating entities, they represented only nine percent of reporting comparison entities.

Figure 5: Ratio of fire to medical entities in participating and comparison areas



The SFMD collected as much information as it could from the comparison entities it knew of, but the analysis of comparison entities in this section is only as strong as the data is complete. The analysis should be read with these limitations in mind.

Changes in the number of qualified volunteers

The legislative text requests a study of the changes in the number of qualified volunteers between 2013 and 2016, and this analysis is possible with the SFMD’s data. However, the results of this analysis proved difficult to interpret because it required comparing the number of actual volunteers who participated in 2014-2016 with the hypothetical number that would have received the stipend in 2013.

As noted in the “About the program” section (see page 14), not all volunteers who were on a roster for a full calendar year received a stipend. As a result, the number of hypothetically qualified volunteers in an entity in 2013 was often higher than the number of volunteers in that entity who actually participated in the program from 2014-2016. Comparing these two sets of numbers makes it look as though entities lost volunteers between 2013 and 2016, even though their roster data showed that was often not the case.

For instance, one ambulance service had more than ten hypothetically qualified volunteers in 2013, but only one-third to half of them received the stipend in 2014-2016. Some medical volunteers would have made too much money to statutorily count as volunteers if they had received the stipend, while other volunteers did not meet requirements set by their entity to qualify as a volunteer in good standing. Looking strictly at these numbers would indicate that the service lost qualified volunteers, even though that was not true.

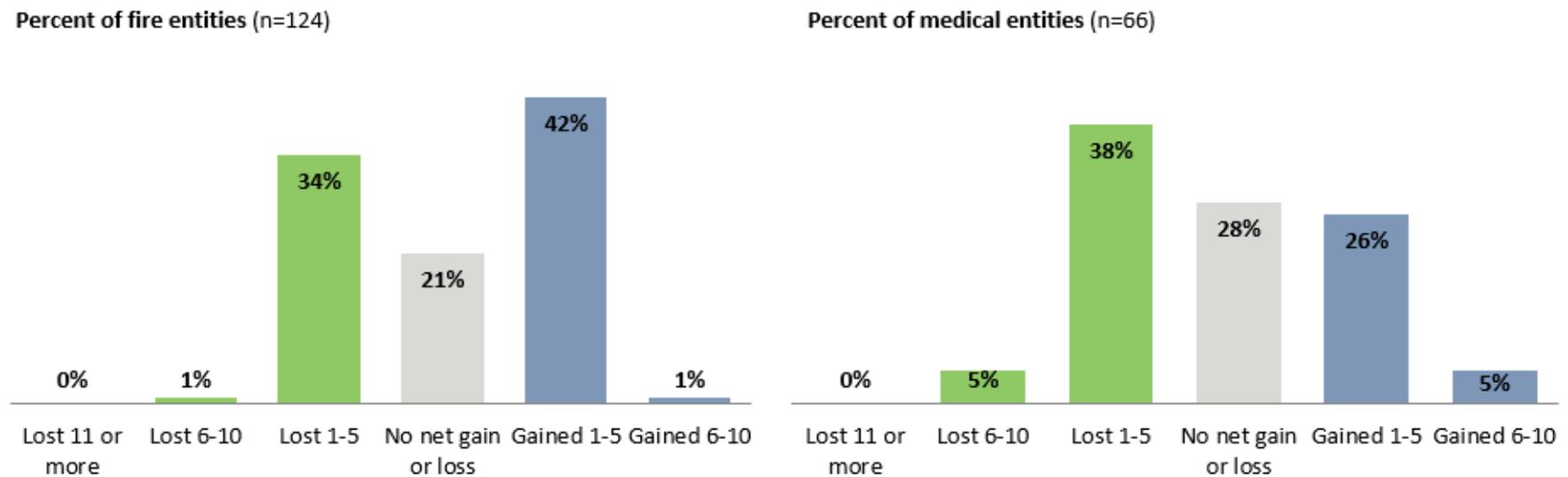
Table 3 shows the change in the number of qualified volunteers at entities between 2013 and 2016. Ten percent of fire entities had the same number of qualified volunteers between 2013 and 2016, while an equal amount of entities gained qualified volunteers as lost them. The ratio was markedly different for medical entities, which more clearly shows the limitation in comparing 2013 hypothetically qualified volunteer data to 2016 qualified volunteer data. The figure shows that many medical entities had fewer qualified volunteers in 2016 than 2013, even though their rosters often did not shrink to the same degree or at all.

Table 3: Changes in entities’ number of qualified volunteers from 2013 to 2016

| Entity’s change in number of qualified volunteers | Fire entities | Medical entities |
|--|----------------------|-------------------------|
| Gained 6-10 | 2% | 3% |
| Gained 1-5 | 44% | 23% |
| No net gain or loss | 10% | 11% |
| Lost 1-5 | 40% | 55% |
| Lost 6-10 | 2% | 6% |
| Lost 11 or more | 2% | 2% |

Comparing data from 2014 to 2016 provides a more accurate picture for the change in participating volunteers over time. Figure 6 shows that during the program, 43 percent of fire entities and 31 percent of medical entities gained volunteers. The green bars (three bars on left side of chart) represent the percent of entities that saw a net loss of qualified volunteers between 2014 and 2016, while the blue bars (two bars on right side of chart) represent the percent of entities that saw a net gain of qualified volunteers. Compared to the 2013-2016 analysis, this comparison finds that fewer entities experienced a loss of qualified volunteers, and that more entities had no change in the number of qualified volunteers.

Figure 6: Changes in participating entities' number of qualified volunteers between 2014 and 2016



Change in the number of qualified volunteers in an entity between 2014 and 2016

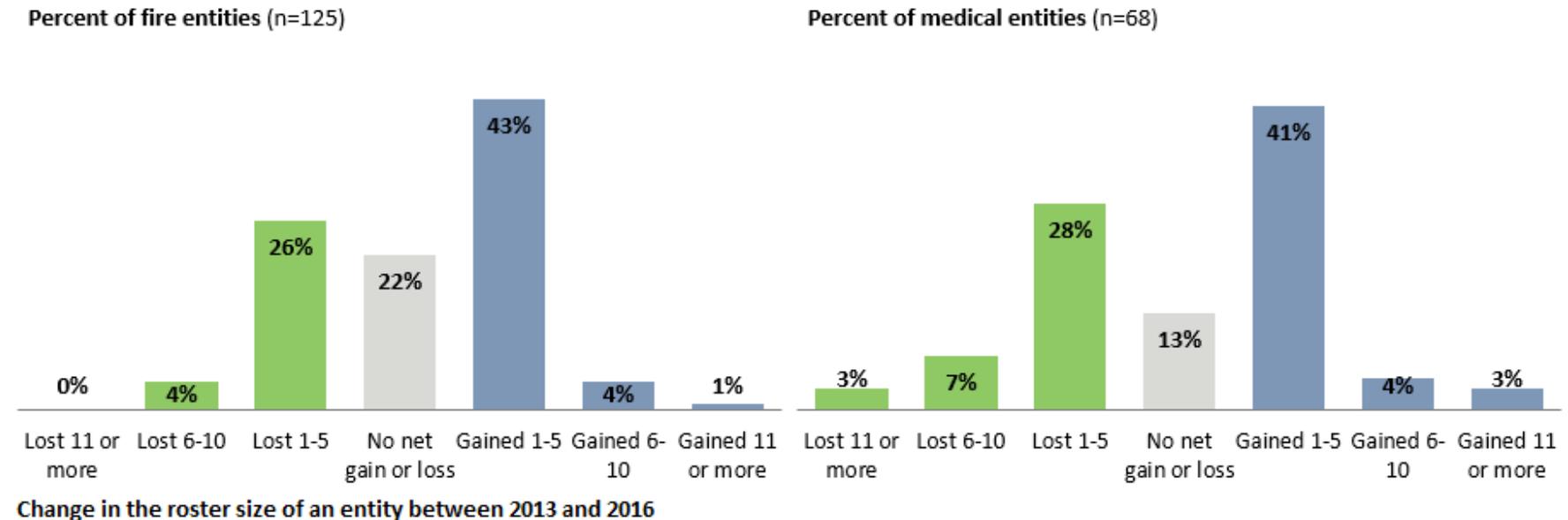
Because of the limited data received from comparison entities, it is challenging to complete the same analysis for them. Comparison entities only submitted roster data and, in some cases, the number of days worked. The data for 2013-2015 are relatively incomplete, and, as a result, it is difficult to determine how many of the individuals on their rosters would have met the criteria for being a qualified volunteer. Comparison entity roster data is more complete than their number of qualified volunteers, however, and the following section offers a stronger analysis that studies differences between comparison and participating entities' total roster data.

Changes in total roster

Due to the limitations in analyzing changes in the number of qualified volunteers, MAD also analyzed the data for changes in entities' total rosters between 2013 and 2016. The change in roster data between 2013 and 2016 is a more meaningful analysis than comparing hypothetically qualified volunteers in 2013 and actual program participants in 2016.

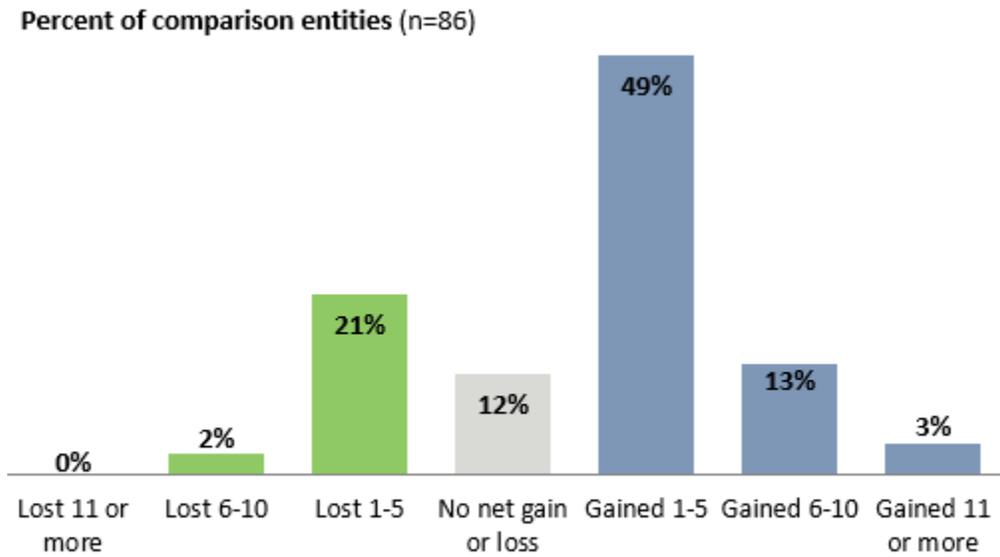
Figure 7 shows the changes in entities' total roster sizes before and at the end of the program. It shows that 48 percent of fire and medical entities experienced roster gains between 2013 and 2016. In the study of qualified volunteers, more medical entities lost volunteers than gained them; the opposite is true when comparing roster sizes.

Figure 7: Changes in participating entities' roster size between 2013 and 2016



The results for comparison entities look similar to the results for participating entities. Figure 8 provides the same analysis for comparison entities, and shows that most comparison entities that provided complete data grew their rosters between 2013 and 2016. Note that comparison fire and medical entities have been grouped together in this analysis because only six comparison medical entities submitted data for the full four years. Only 65 percent of comparison entities submitted data for all four years, and only those entities are reflected in the figure.

Figure 8: Changes in comparison medical and fire entities' roster size from 2013 to 2016



Change in the roster size of an entity between 2013 and 2016

Recruitment, resignation, and length of service data

Besides studying the number of qualified volunteers or roster size, the impacts of the program in theory can be assessed by studying recruitment, resignation and retirement, and length of service data. However, the short duration of the program makes it difficult to conclude that the data represent trends, or to attribute any changes in trends to the stipend program.

For example, the data allow a study of turnover within entities. Figure 9 on the following page shows that during the program, the number of new hires per year decreased in both entity types. The number of retirements and resignations in fire entities stayed steady between 2014 and 2015, while medical retirements and resignations increased. However, with only three years of data, it is not appropriate to conclude that the changes each year are in line with or deviations from longer-term trends.

While the data cannot prove program effects, the data are still illuminating in showing the differences between fire and medical entities. In particular, the data show that retirements and resignations happened at a higher rate in medical entities than in fire entities. Although fire entities represented 65 percent of participating entities, medical entities had nearly three-quarters the number of retirements and resignations as fire entities in 2015. As a percent of volunteers on rosters in 2015, medical entities saw a retirement and resignation rate of 13 percent, compared to seven percent of fire entity volunteers on rosters.

Not only did medical entities have a higher retirement and resignation rate, but also their volunteer length of service was often shorter than that of fire volunteers. Figure 10 shows that between 2013 and 2016, 45 percent of retirements and resignations in medical entities occurred after one to five years of service; in contrast, a near equal number of retirements and resignations in fire entities occurred after one to five years and after more than 20 years of service.

Figure 9: New hires and retirements/resignations in participating entities¹⁶

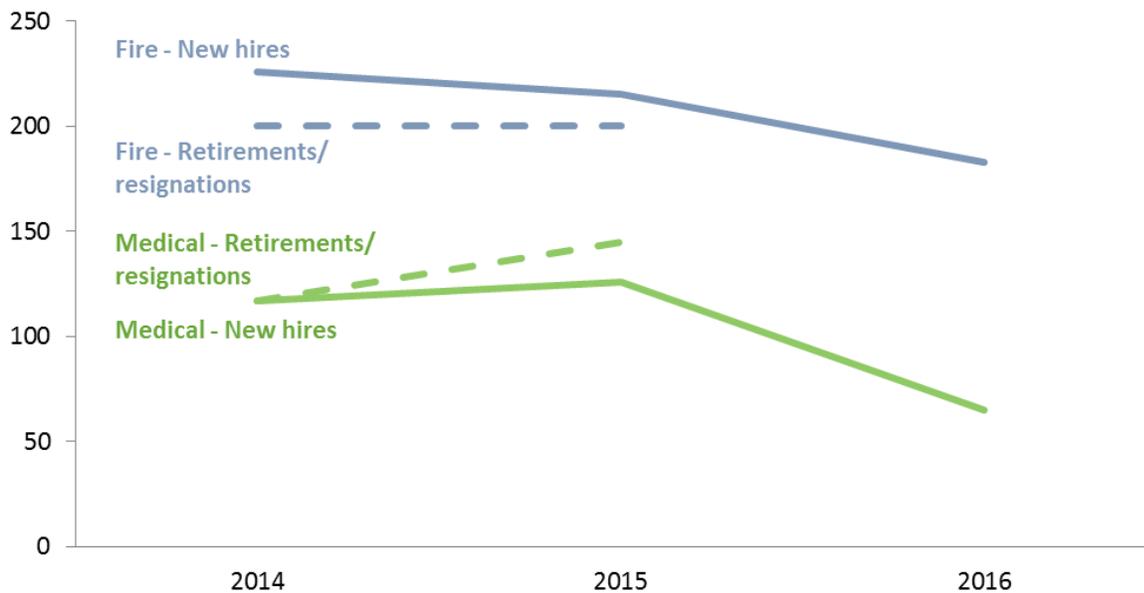
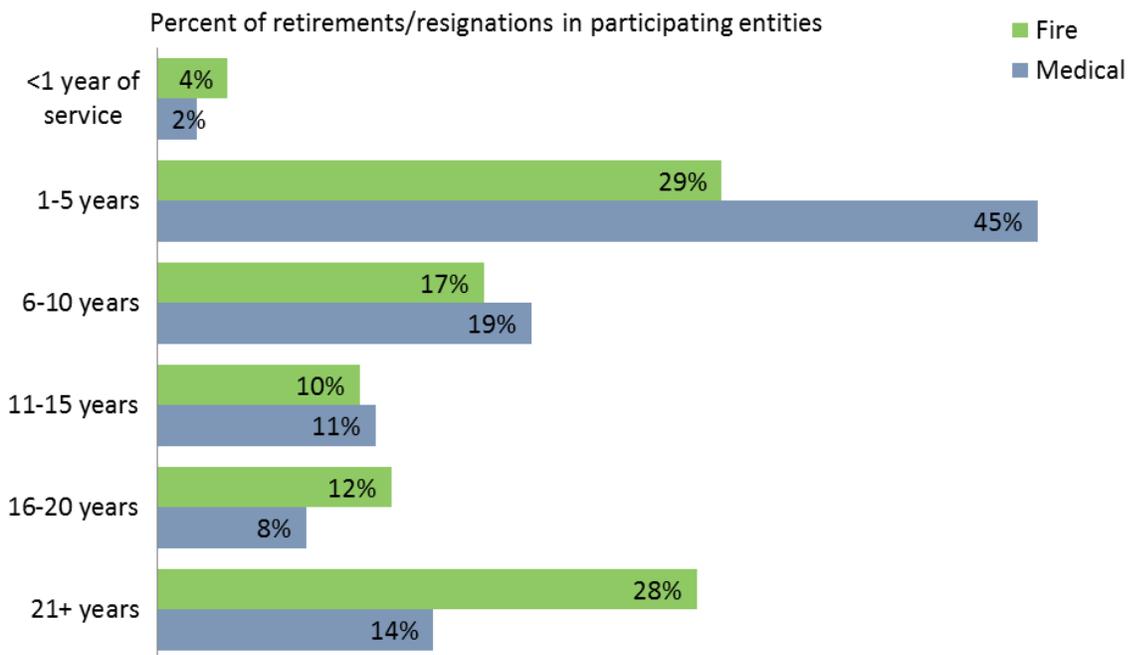


Figure 10: Length of service of departing volunteers in participating entities from 2013 to 2016¹⁷



¹⁶ New hire data was calculated based on the number of new staff listed on rosters for each year. 2014 and 2015 resignations/retirements were calculated based on the number of staff who were on the roster of the year in question but were not on the following year's roster. The 2016 data could not be calculated this way because 2017 roster data were unavailable.

¹⁷ The data only calculates length of service for individuals whose retirement or last date of service was submitted to the MBFTE. This totaled to 546 fire volunteers and 337 medical volunteers who resigned or retired between 2013 and 2016. It excludes those whose last dates were noted as deaths.

If the program had existed for more than three years, it might have been possible to look for changes in length of service trends—for example, whether length of service durations grew longer over the course of the program. However, three years of data is too little to study the effect of the program on volunteer length of service.

SFMD survey analysis

To gauge program effects, SFMD staff mailed a survey to entity contacts as part of the 2017 packet requesting updates to their 2016 roster. In total, 173 entities provided answers for a response rate of 89 percent (88 percent of fire entities and 96 percent of medical entities responded). The survey had four questions:

- Is your fire department or EMS organization currently fully staffed?
- Do you feel the stipend program has assisted your organization with recruitment and retention efforts?
- Would you like to see the stipend program continue?
- Any other comments pertaining to the pilot program?

Table 4 contains the responses to the first three questions from all entities and from fire and medical entities separately. It shows that 88 percent of all entities said the program helped with recruitment and retention, while ten percent of fire entities and five percent of medical entities answered that it did not. Interestingly, more respondents answered that the program should continue (96 percent) than thought it had helped with recruitment and retention (88 percent).

Table 4: Entity responses to SFMD post-program survey

Do you feel the stipend program has assisted your organization with recruitment and retention efforts?

| Response | All entities | Fire entities | Medical entities |
|----------|--------------|---------------|------------------|
| Yes | 88% | 87% | 90% |
| No | 8% | 10% | 5% |
| Unsure | 3% | 3% | 5% |

Would you like to see the stipend program continue?

| Response | All entities | Fire entities | Medical entities |
|----------|--------------|---------------|------------------|
| Yes | 96% | 95% | 98% |
| No | 4% | 5% | 2% |

Is your fire department or EMS organization currently fully staffed?

| Response | All entities | Fire entities | Medical entities |
|----------|--------------|---------------|------------------|
| Yes | 45% | 47% | 41% |
| No | 55% | 53% | 59% |

The results also show the severity of the staffing challenges facing many organizations: more than half of both entity types were not fully staffed at the time of the survey.

Of the 173 entity leaders who responded to the survey, 71 percent (123 leaders) provided additional comments on the program. The proportion of the types of comments did not vary significantly by entity type.

Slightly more than half of leaders who provided additional comments (69 leaders) stated that the stipend program helped their department with:

- Retention (30 leaders), including several respondents who specified that the program had helped with retention but not recruitment.
- Both recruitment and retention (19 leaders).
- Recruitment (13 leaders).
- Encouraging members to be more active and involved (five leaders).

Another five leaders said that the program helped but did not specify how.

- *The stipend helped a lot in retention. We had a few good firefighters that were going to retire, but decided to stay on another year or two because of the stipend. This also helped with recruitment. We would bring this up to possible recruits and it seemed to help with getting them to at least apply.*
- *I believe the program has helped in the retention of our seasoned volunteers. As far as recruitment it is hard to say that we can recruit any members when this program was just a pilot for three years and we weren't sure if it was something that would be returning. I think programs like this are a great benefit to small departments and small cities that will help recruit and keep members around.*

About one-quarter of those who provided additional comments (32 leaders) described how their volunteers liked the program, but did not explicitly state that the program had helped in a particular way.

I would like to see it continue and if possible expand (more money). Everyone likes a thank you and this a good way of showing it to our local small town volunteers.

A minority of respondents (12 leaders) said in their additional comments that the stipend had not helped with recruitment or retention. A few of those explained that the incentive was not enough to compensate for the difficulties of being a volunteer emergency responder.

I do not believe that \$500 would be enough to entice anyone to join or stay on a department. There is so much training and regulations involved that \$500 is not much of an encouragement.

Another small group of respondents (18 leaders) discussed ways they would like to see the program change if it were continued. Ideas included:

- Make it clear in statute whether the stipend should be taxed to ensure consistency across the state.
- Do not require municipalities to pay taxes on the stipends they distribute; some suggested not taxing the stipends, while others said that the state should reimburse the municipalities for the cost.
- Spend the funds instead on volunteer training or department costs.
- Implement a tax credit instead.
- Prorate the stipend for new volunteers who join partway through the year.
- Increase the stipend.

I would like to see money from the stipend program go to up-front grants to pay for EMT classes. New recruits could apply to take a fully funded EMT class no strings attached. Or money could be used to pay wages of EMTs while taking refresher courses.

Interview analysis

To better understand the effects of the program, MAD staff conducted phone interviews with leaders from participating and comparison entities. The interviews took place in October and November 2017, and the questions for both entity types are available in Appendix C. SFMD staff suggested which entities to contact, choosing a balance of medical and fire entities in different parts of the state and entities that had historically offered a variety of opinions on the program.

In total, MAD staff spoke to 13 individuals from participating and comparison entities. MAD interviewed leaders from two medical entities and nine fire entities, as well as two leaders that oversee both their municipality's fire and ambulance entities.

The overall themes of respondent comments were:

- Overall appreciation of the program.
- Limited program effect on recruitment and retention.
- Program was administered well.
- Potential future of the program.
- Volunteers join to help communities.
- Volunteers resign because of non-financial reasons.
- Other recruitment and retention techniques.

Overall appreciation of the program

Respondents expressed that they were initially excited about the stipend program. They believed it would be a good retention tool, and were pleased that the SFMD was trying new approaches to the issue.

Respondents all agreed that their volunteers liked the program. The stipend made them feel appreciated and valued. One leader summarized their perception of the program: “Anything to help with recruitment and retention was a step in the right direction.”

A few respondents explained that the program had benefits for their entities beyond any effects on recruitment or retention. For instance, some volunteers became more active volunteers in order to be in good standing and qualify for the program; they had an incentive to meet a certain percentage of calls or attend trainings, goals that they might otherwise not have met.

According to SFMD staff, multiple entities reported another unintended benefit from the program: they established accurate rosters and improved their recordkeeping to comply with the program, which ultimately helped them with managing their entity.

Limited program effect on recruitment and retention

While volunteers and respondents appreciated the financial incentive, not all leaders saw improvement in their recruitment and retention as a result. Several explicitly stated that the program had not affected their recruitment or retention of members at all. They explained that \$500 was not enough compared to the responsibilities of the job.

- *It was more “nice to have” but as a volunteer it’s not the big reason I’m applying. Nor did anyone stick around for \$500. They moved on for other reasons. Whether it was \$500 or \$50,000, they had other things to do.*
- *I don’t think the program played any effect. Say we hired someone and it was year two of program, but they’ve got to be on the roster for 365 days the previous year to get the money. I don’t see that it really helped us recruit anybody.*

Other respondents believed the program had a somewhat positive effect on their recruitment and retention, although none said that it had provided large benefits. A few said it helped more with medical volunteers than fire volunteers because there are more costs put onto medical volunteers—for example, medical volunteers sometimes must cover their own training costs, which is largely not the case for fire volunteers.

Respondents who saw some effect explained that the program was an extra incentive to encourage people to join or stay on rosters. However, they often added that most people do not join or stay on departments for financial reasons.

- *I don’t know that it was the deciding factor but I know that when we’ve talked to people and try to talk them into joining, it’s a definite advantage on the checklist of reasons for joining. Right along the bad side of you get paid but not much at all. Nobody’s cited it as reason why they stayed or joined. But it’s having a small impact.*
- *The perception by volunteers was a benefit. When I have firefighters that are leaving jobs to respond to a fire, they’re burning personal gas. They go to a ton of training, so anything that can help, to somewhat offset financially the burden they accrue throughout the year, helps keep them involved and interested. It was a very big plus.*

The respondents who did see an impact from the program typically found it helped with retention more than recruitment. Some were able to convince members who intended to quit to stay on through the end of the year, making them eligible for the stipend.

We had a fireman who was going to retire in August of one year. I said stick it out and get the stipend, and he did, and he was one who was consistently showing up. Some of the people we asked to finish out the year have still remained on. It was an incentive to keep them active.

A few respondents explained that they did not actively use the stipend as a recruiting tool. They typically cited the short duration of the program as the main reason for this, although a few also said they did not want members joining for financial reasons. Other respondents said that the stipend was a nice benefit to mention to potential volunteers, but that it had likely not been the deciding factor for them.

We recruited a lot of new members but not so much because of the stipend. It was kind of an added bonus on our department—we didn't really try to recruit anyone with it. Since it was only a three year program, we didn't want to push it on people that they'd get it every year.

Program was administered well

All respondents praised the administration of the program. They appreciated that the SFMD established a clear process, communicated clearly about the program, and required minimal work of them. They said that the first year was more work when they had to submit their initial rosters, but that in later years it took a short amount of time to update the roster sent by the SFMD. They also liked that volunteers did not have to complete any work to receive the stipend.

- *Some of the other grants we work on at the federal level are much more cumbersome administratively. That becomes a hindrance to folks to participate. This one was real easy.*
- *It was tough the first year getting the roster into the format the SFMD wanted and doing start dates and years and that, but once they had that established, the second and third year it was really not a big thing. It was basically getting in and adjusting the numbers for individuals who retired and so forth. It was implemented really well.*

Interviewees cited very few challenges and frustrations with the program. A few said that their volunteers had complained about their stipend being taxed, and that there had been initial confusion about that issue when the program began. A few others discussed how entities unaffiliated with a municipality had to overcome a barrier to participate in the program: they had to find a municipality willing to receive the funds on their behalf, potentially cover the payroll taxes, and distribute the checks. One respondent gave an example of a city that paid volunteers living 20 miles away.

Potential future of the program

In alignment with the SFMD survey results, most respondents wanted the program to continue. They believed the incentive was helping somewhat, if not with recruitment and retention, then at least with morale of volunteers.

I would love to see it continue. From the standpoint of retention and helping out with the burden of financially what it costs a member to be on a team per year—finances have to weigh in on an individual on whether or not they can continue.

Interviewees had varying ideas for how the program should change if it were continued. A few stressed the importance of keeping the program for small departments with volunteers who received very little or no pay for their work. They said helping those departments should be the priority because they struggle the most with recruitment and retention.

I would love it statewide but make sure to keep small departments with any incentives they can get for their members, departments that pay \$5 a call or nothing a call. It should start with them and work its way out if it can't be statewide. I know everyone on our department would be in favor of smaller departments getting it because they help you sometimes.

Other suggestions included increasing the stipend amount, not taxing the stipend, and allowing volunteers who served both entity types to receive two stipends. A few other interviewees explained that if the program were implemented for a longer timeframe, it would be a better recruiting tool.

Volunteers join to help communities

Respondents from participating and comparison entities gave similar answers for why volunteers join emergency responder organizations. They explained that most people join to serve their communities, help other people, and experience camaraderie.

This is a small community where we all know each other. We need that quick response time. If people have to wait, it makes a difference. Mostly it's a willingness to help the community. They want to keep the services in the community.

Many respondents agreed that volunteers do not sign up for financial reasons. A few said that medical volunteers can earn more money than fire volunteers, and that some of their volunteers join for a new source of additional income. Largely, however, interviewees stressed how little a role money plays in why people join and stay with volunteer emergency responder organizations.

I've never heard any of them say it's the money. I think they kind of look at the money thing as an extra. They don't talk about the money part or say it would be that. I have different ideas on why they join but if you get \$500 every year, how can it not help? You hear a lot of I always wanted to be a fireman, or I'm looking to get involved in the community and this is a good way to do it.

Volunteers resign because of non-financial reasons

Respondents most commonly cited the large time commitment as the key reason volunteers resign. Volunteering competes with work, family time, and other personal commitments, and it often becomes overwhelming. Interviewees also explained that volunteers sometimes move or change jobs, preventing them

from continuing to volunteer. Other reasons volunteers often resign include physical ailments, mental burnout, or changes in family situations, like the birth of a child.

People resign because of lack of time, family demands, and physical ability. The number one thing that I see when folks resign pre-retirement is the time commitment. Their spouse or significant other is working one to two jobs, they work one to two jobs, the kids are very busy with activities, and they don't have the time. That's the biggest thing. Every once in a while it's the physical side of it, but by far the leading factor for resignations is they just don't have the time we're looking for.

Other recruitment and retention techniques

Interviewees described other approaches they have tried to improve recruitment and retention. Some still use more traditional recruiting methods, like newspaper and radio advertisements, as well as having existing volunteers reach out to people they know. A few said that they now also advertise opportunities on social media.

Medical entities face a bigger hurdle in recruitment than fire entities: volunteers must already have their required education and registration or certification prior to serving in that role. To help with this, a few entities have paid for a volunteer's training before they are allowed to join. However, the volunteer is not guaranteed to pass their exams, and the entity may not recoup the cost of the training through years of service.

On the fire side they hire people and then train them. They do everything for them. On the medical side, the person does the EMT class and has to cough up \$1,600, and then they might get a job when they're done. I think the money is the hurdle there. You seldom see people fail the fire certification exams—it's easy to get them through with remedial work. Some people just can't pass the medical tests. Or they think this job is for them and it's just not. They do their first ride along and get a bad call and say this isn't for me.

To improve retention, some fire entities have adjusted their retirement programs. Some have raised the amount available at retirement, while others have decreased the number of years to become vested in the program. Interviewees said these efforts have helped somewhat.

A number of years back we went to you were vested after ten years and could draw 60%. It was a good thing because in this day and age people tend to move a little bit more. It wasn't right that someone put in so many years and were not get anything out of it. The negative part is now we have people that are getting out after ten years.

Other respondents said their entities now offer their own incentives, including financial bonuses for remaining on the roster or completing certification requirements, as well as paying volunteers for their time spent on training.

Program administration challenges

The SFMD, DOR, and municipalities experienced a variety of challenges while administering this program. This section describes some of them.

Unclear legislative direction on stipend taxation

The original legislation did not specify whether the stipend should be taxed, which led to an inconsistent tax regimen for the stipend across entities. The SFMD instructed municipalities to consult their financial and legal advisors on how to tax the stipends. Many municipalities did tax the stipend, which meant that municipalities had to pay their contribution of payroll taxes on the stipend, and that many volunteers did not ultimately receive a full \$500 in net income. Other municipalities directed their volunteers to instead report the stipend during their annual income tax filing.

Some municipalities had not budgeted for those taxes in the first year of the program and expressed frustration with this to SFMD staff. SFMD staff also reported receiving some calls from volunteers who were dissatisfied that their stipend had been taxed, while someone they knew in a neighboring municipality had received the stipend untaxed.

Identifying eligible medical entities

When the SFMD was creating a database of eligible entities in participating counties, staff found it difficult to learn about all medical entities operating in those areas. The SFMD already had a list of active fire departments in each county, but it had to work with the EMSRB to obtain a list of registered ambulance and emergency medical entities. However, the EMSRB data was incomplete because non-transporting emergency medical entities are not required to register with them. As noted previously, SFMD staff reported that “a couple dozen” emergency medical entities learned about the program after the first year, and contacted the SFMD to begin participating. The SFMD encouraged those entities to register with the EMSRB.

Identifying volunteers working for multiple entities

Because volunteers were not eligible to receive multiple stipends for serving multiple entities, SFMD staff analyzed the roster data submitted by entities to determine which individuals appeared on more than one roster. Each year of the program, slightly more than 200 volunteers were ultimately identified as working for more than one qualified entity.

Initially, SFMD staff used name and address to try to identify these individuals, but this proved an unreliable method. Some volunteers were submitted under a nickname at one entity but under their full name at another; some volunteers listed different addresses for different entities; and some volunteers seemed to be the same person at the same address, but in fact represented a father and son by the same name in the same household.

For the second and third years of the program, SFMD requested the last four digits of the volunteer's Social Security number as an additional method of identifying volunteers on multiple departments. This improved the integrity of the program, but because departments were not required to submit Social Security information for their volunteers, not all did. Furthermore, due to human error in entering data, sometimes the Social Security information for the same volunteer still did not align between the two entities they served.

SFMD staff completed the bulk of the analytical work to find duplicate volunteers, and DOR staff provided a final check over the data for the same purpose.

Insufficient administrative funding

The authorizing legislation allocated some funding to the Department of Public Safety (DPS) for program administration. DPS received \$40,000 for fiscal year 2015, \$18,000 for fiscal year 2016, and \$0 for fiscal year 2017. While the SFMD received decreasing amounts of administrative funding over time, the program continued to require staff time for administrative work, which the SFMD had to fund from other sources. In addition to the administration work already detailed in this report (sending out and updating returned roster information, checking for volunteers serving two entities, etc.), SFMD staff took on some unanticipated administrative work. For example, some municipalities requested letters from the SFMD documenting why they were receiving the money and how the municipality was supposed to distribute it. These municipalities wanted a record for future reference.

Additionally, several municipalities each year contacted the SFMD about volunteers who wrongfully received the stipend. Some of these stipends went to volunteers who worked for two entities but the duplication was not caught until later. Others were wrongly identified as eligible by the qualifying entity, but were later discovered to be ineligible because they started after the first of the year, left during the year, or were ineligible for other reasons. SFMD and DOR staff worked with municipalities to recover those stipends.

Entities not affiliated with a municipality

Some entities were not affiliated with a municipality. In those instances, the entity had to establish a relationship with a municipality that could receive the stipend funds on their behalf. For example, some township entities worked with their county, while other entities worked with the nearest municipality. In these instances, the municipality did not pay volunteers, but instead passed the full amount of all stipends to the entity to distribute to volunteers. SFMD staff reported that this was more often an issue for medical entities than fire entities.

Entities unclear about program requirements

SFMD staff reported that some entities did not seem to fully understand the program at times. For example, some entities believed they could keep the stipend funds for departmental use. In several instances, SFMD staff received calls from volunteers informing them of the issue, and staff worked with the entity to ensure the volunteer received their stipend.

Other leaders forgot to list some volunteers on the roster they submitted to the SFMD, and later tried to obtain the stipend for those volunteers. In the first year of the program, the SFMD and DOR allowed late submission of names, but accommodating them required many administrative steps. For the second two years of the program, the SFMD did not allow entities to submit the names of additional qualified volunteers past the normal deadline.

SFMD staff also received calls from entity leaders who misunderstood the timing of when volunteers would receive the stipend. Because volunteers would not receive the stipend for a calendar year until September of the following year, some leaders called SFMD staff in confusion. For example, one leader asked why a volunteer was receiving a stipend when they left the entity roster in 2017; in that case, the volunteer had served all of 2016 and was eligible for the stipend for that year, but did not receive the stipend until late 2017. To the leader, however, it was unclear why the volunteer would receive a 2017 check when they had left the roster months earlier.

Comparison research

To provide context to the information in this report, MAD staff researched incentive programs in other states for volunteer emergency responders. Some counties and local municipalities around the country have implemented programs, but MAD focused its research on statewide efforts. Although MAD did not conduct an exhaustive review of all existing programs, it appears that Minnesota implemented the only state-administered stipend program. It is more common for states to implement tax incentives to help with volunteer recruitment and retention.

Other states offer some programs besides tax benefits. For example, New York passed a law in 2009 to offer volunteers health insurance benefits at a reduced cost. Colorado and Nebraska have both passed legislation intended to prohibit employers from disciplining or firing employees when they are late to work or leave early because they are responding to emergency calls. Nevertheless, for this report, MAD focused its research on tax incentive programs, which are the most comparable to Minnesota's stipend program.

Summary of other states' tax incentive programs

The programs in other states have different types of incentives, benefit amounts, and eligibility requirements. Table 5 on the following two pages summarizes tax incentive programs in ten other states. The information was collected from other states' government websites and statutes.

Types of incentives

Most of the other states studied have implemented income tax incentives, in which individual volunteers receive a benefit when filing their annual state return. Some of the programs in Connecticut, New York, and Pennsylvania are not a statewide benefit; instead, legislatures in those states authorized local government entities to offer tax incentives to volunteers serving in their area.

Table 5: Tax incentive programs in other states

| State | Benefit | Eligible parties | Annual amount | Requirements |
|--------------------|---|--|--|--|
| Connecticut | Municipalities may decide to offer a property tax exemption | Volunteer firefighters, paramedics, ambulance drivers, and active members of other specified organizations | Abatement of up to \$1,000 or a tax exemption on real or personal property up to a maximum of \$1 million divided by the mill rate | Set by municipality. |
| Delaware | Income tax credit | Volunteer firefighters and members of fire company auxiliaries or rescue squads | Up to \$400 for the purchase of clothing, equipment, motor fuel, and other items necessary to perform their duties | Must be an active volunteer. |
| Iowa | Income tax credit | Volunteer firefighters, EMS personnel, and reserve peace officers | \$100 for full year service (prorated if service is shorter) | Firefighters and reserve peace officers must meet minimum training requirements set by statewide organizations. EMS personnel must be certified as a first responder and issued a certificate by the state Department of Public Health. |
| Louisiana | Income tax exclusion | Volunteer firefighters | \$500 | Must complete 24 hours of continuing education and be an active member of the Louisiana State Fireman's Association or on the departmental personnel roster for the State Fire Marshal's Volunteer Fireman's Insurance Program. |
| Maryland | Income tax subtraction | Volunteer firefighters, EMS personnel, and active member of other specific organizations | \$4,500 | Must have served continuously as a volunteer for the past three years; must meet their organization's performance requirements; must earn at least 50 points annually (a point is awarded for participating in any meeting, drill, fundraiser function, or for each hour of attendance in a training class). |
| Nebraska | Income tax credit | Volunteer firefighters, emergency responders, and rescue squad members | \$250 | Must earn at least 50 points out of a possible 100 (different point amounts awarded for: responding to a percentage of calls; participating in training courses, drills, and fire prevention activities; attending department meetings; serving as an officer in department or statewide organizations). |

| State | Benefit | Eligible parties | Annual amount | Requirements |
|---------------------|--|--|---|--|
| New York | Income tax credit offered statewide Counties may decide to offer a property tax exemption | Both incentives available to volunteer firefighters and ambulance workers | \$200 income tax credit Property tax exemption is 10% of assessed value up to \$3,000 times the latest state equalization rate, except in certain counties where the exemption is 10% of assessed value without any dollar limit | For income tax credit, must have been an active volunteer and a New York resident for the full year. For property tax exemption, primary residence must be owned by member of volunteer fire or ambulance organization who has been a member for at least five years. |
| Oklahoma | Income tax credit | Volunteer firefighters | \$200 for firefighters who have not completed State Support or State Basic Firefighter program \$400 for firefighters who have completed an above program | If the firefighter has not completed Intermediate or Advanced Firefighter or Firefighter I, must have completed six hours of continuing education; if the firefighter has completed the course, must have completed six hours of training. |
| Oregon | Income tax credit | Volunteer emergency medical services provider | Up to \$250 | Must be licensed by the state; volunteer organization must be 25 or more miles from a city of 30,000 or more. |
| Pennsylvania | Income tax credit (only for tax year 2008) Municipalities may decide to offer a tax credit for earned income or property taxes (starting in 2016) | Statewide income tax credit available to volunteer firefighters, EMS personnel, and rescue personnel Municipal tax incentive available to volunteer firefighters and emergency medical service volunteers | \$100 statewide income tax credit Municipalities set their own tax credit amounts | For income tax credit, must have earned 50 points (awarded by obtaining certifications, attending training and meetings, response rates, sleep-in and standby times, holding elected and/or appointed positions, and other activities). For municipal tax credit, must meet certification requirements set at statewide level and other requirements that may be set by the municipality. |

A few of the programs are only available to either firefighters or emergency medical personnel, but most offer benefits to both groups. Some offer benefits to an even broader group that may include people completing administrative work for those entities, or certain types of military personnel.

Tax incentive amounts

The other programs mostly offer incentives worth a few hundred dollars, similar to Minnesota's. Only a few offer prorated incentives if the volunteer did not serve as a volunteer for the full year. Maryland's tax subtraction amount, which allows the volunteer to subtract several thousand dollars from their taxable income, is statutorily increasing each year; it will reach \$5,000 in 2019.

Eligibility requirements

The other programs have varying eligibility requirements to receive the benefit. Several of the statewide programs require volunteers to meet training requirements set by the legislation or by statewide emergency responder organizations. The programs that authorize local governments to offer an incentive instead rely on the municipality to set their own requirements.

Maryland's, Nebraska's, and Pennsylvania's income tax credit programs all have point systems to determine whether a volunteer is eligible. For example, Nebraska requires a volunteer to earn 50 out of a possible 100 points. The state developed the point system, and specified the activities that qualify.

Participation levels

Participation in the other programs varies based on the number of volunteers in the state and the eligibility requirements. Figures were not available online for all programs, but some that were include:

- Oklahoma had 2,239 tax credit claims in tax year 2014, at a cost of \$723,000 to the state in foregone revenue.¹⁸
- New York saw more than 79,600 volunteers claim the income tax credit in 2014, at a cost to the state of \$15.9 million.¹⁹ On top of that, 16,200 property tax exemptions were claimed that year.²⁰
- Iowa volunteer tax credit claims cost the state \$1.4 million in 2015.²¹
- Oregon had 830 volunteers participate in the program in 2015.²²

¹⁸ Jen Fifield. *Volunteer Firehouses Struggle to Find Recruits*. Pew Charitable Trust. January 11, 2017.

¹⁹ New York State Department of Taxation and Finance. *Check Your Eligibility: Millions of Dollars Available to NYS Volunteer Firefighters and Ambulance Workers*. March 23, 2017.

²⁰ New York State Professional Firefighters Association. *The Real Facts about a Professional Fire Service*. June 2015.

²¹ Iowa Department of Revenue. *Tax Credits Contingent Liabilities Report*. March 14, 2017.

²² Oregon Office of Rural Health. *Number and Locations of EMTs Receiving the Oregon Rural Volunteer EMT Tax Credit 2015*. January 22, 2016.

- In Connecticut, at least 48 municipalities had created a tax relief program as of 2006.²³

Minnesota's program compared to tax incentive programs

This section summarizes the benefits and drawbacks of the stipend approach compared to the tax incentive approach.

Tax incentive programs require different administrative work

The structure of different programs places varying administrative burdens on different parties.

Individual administrative work

Compared to Minnesota's stipend program, other states' tax incentive programs require more administrative work from individual volunteers. In Minnesota, the SFMD and DOR work with entity leaders and municipal staff to provide the benefit to volunteers. Individual volunteers are not involved in the process. In contrast, the tax incentive programs studied rely on individual volunteers to proactively claim the benefit: they must know the program exists, understand the eligibility rules, and complete forms to claim the benefit. Volunteers may also need to obtain eligibility verification documents from their entity and submit them with their tax forms.

Entity administrative work

The administrative work for entities under tax incentive programs seems to depend on the specifics of the program. Some of the programs do not require entities to complete any work, for example, in New York. Under programs with stricter requirements, however, entities are legally required to complete administrative work. Entities may need to complete a verification letter for each volunteer or submit a roster to the state. Eligibility point systems in particular may add further documentation requirements for entities because they must track the points for all volunteers.

Municipal administrative work

Municipalities may not be involved in tax incentive programs, depending on whether the entity is part of municipal government or not. This is different from Minnesota's program, where municipalities were responsible for receiving funds from the DOR and distributing them to volunteers. Even if Minnesota municipalities were unaffiliated with a qualifying entity, they may have volunteered to be the financial agent for unaffiliated entities in their area.

State administrative work

Tax programs likely require a different type of administrative work from state government than the stipend program. Under a tax incentive program, the state does not have to identify all eligible entities, as SFMD staff

²³ Veronica Rose. *Programs to Attract Volunteer Emergency Services Personnel*. Connecticut Office of Legislative Research. November 2, 2006.

did for the stipend program. Tax programs also do not require state staff to determine whether an individual volunteer has appeared on multiple rosters and might wrongly receive multiple payments.

Revenue departments in other states, however, most likely take on somewhat more work compared to what the Minnesota Department of Revenue did under the stipend program. In Minnesota, the SFMD collected roster data and completed most of the work of removing duplicates. The Minnesota DOR staff then dispersed payments to the appropriate municipality. Other states' revenue departments take on administration of a new tax benefit, which requires their staff to set up a process, create communications on the program, and process claims.

Both program types can ensure only eligible volunteers receive benefits

Both the stipend program in Minnesota and several of the other programs have requirements to ensure only eligible volunteers receive the benefit. In Minnesota, each entity leader was responsible for determining which volunteers were eligible; no individual could claim the benefit independently and unduly. Similarly, several of the tax incentive programs have requirements to ensure only eligible firefighters receive the benefit:

- In Nebraska, each entity or municipality must file a certified list of qualified with the Nebraska Department of Revenue each year.
- In Oklahoma, the fire chief must provide documentation for each firefighter stating that the volunteer is in good standing and has participated in all annually required training.
- In Iowa, the volunteer must obtain a letter from the entity leader verifying that they are eligible, but they do not have to submit the letter with their tax papers; they only submit it if requested by the Iowa Department of Revenue.

The overall effect of both program types is unknown

The effects of the other programs are, like Minnesota's, difficult to determine. MAD did not find evaluation studies on the other programs. The New York State Professional Firefighters Association did discuss the state's programs in a 2015 report. The authors stated that the number of volunteers in the state continues to fall because financial incentives have "limited value in attracting and retaining volunteers."²⁴

²⁴ New York State Professional Firefighters Association. *The Real Facts about a Professional Fire Service*. June 2015. Page 12.

Conclusion

The effects of the volunteer stipend program are not easy to prove. The data available do not show a clear effect of the program on recruitment or retention. However, the program's short duration made it difficult to analyze the data for any particular trends, or to attribute trends to the program itself. The incomplete data from comparison entities further limited the analysis.

Nevertheless, based on comments from entity leaders, the program had some effect on recruitment and retention. A plurality of leaders said that the program helped with retention more than recruitment, and they cited specific volunteers that stayed on the roster because of the incentive. Some only stayed through the end of the year to remain eligible, while others stayed on beyond the year's end.

A minority of leaders said the program helped them recruit new volunteers. The program's short duration limited the stipend's effectiveness as a recruitment tool—new volunteers would likely not receive the stipend for the year they joined, meaning they could only receive one or two stipends total.

While leaders said all volunteers appreciated the stipend as a token of gratitude for their service, they also pointed out that volunteers do not join entities for financial reasons, and that they most often resign because they move or have increased personal time commitments. According to respondents, a stipend of \$500 is not enough to keep people from moving or changing jobs. It is also often not enough to compensate volunteers for the training and licensure requirements and costs, particularly for medical volunteers.

Maintaining adequate staffing levels is a challenge for most volunteer fire and medical entities in Minnesota, and the stipend program appears to have helped many departments. Moving forward, entities, municipalities, and the state will need to explore options for how entities can continue to meet the needs of their communities.

Appendix A: Legislative text

Chapter 308 - H.F. No. 3167

Section 1.

[69.022] VOLUNTEER RETENTION STIPEND AID PILOT.

Subdivision 1.

Definitions.

- (a) For purposes of this section, the following terms have the meanings given them.
- (b) "Commissioner," unless otherwise specified, means the commissioner of public safety.
- (c) "Emergency medical services provider" means a licensee as defined under section 144E.001, subdivision 8.
- (d) "Independent nonprofit firefighting corporation" has the same meaning as used in chapter 424A.
- (e) "Municipality" has the meaning given in section 69.011, but only if the municipality uses one or more qualified volunteers to provide service.
- (f) "Qualified entity" means an emergency medical services provider, independent nonprofit firefighting corporation, or municipality.
- (g) "Qualified volunteer" means one of the following types of volunteers who has provided service, for the entire prior calendar year, to one or more qualified entities:
 - (1) a volunteer firefighter as defined in section 299N.03, subdivision 7;
 - (2) a volunteer ambulance attendant as defined in section 144E.001, subdivision 15; or
 - (3) an emergency medical responder as defined in section 144E.001, subdivision 6, who provides emergency medical services as a volunteer.
- (h) "Pilot area" means the following groups of counties:
 - (1) southern Minnesota, consisting of the counties of Faribault, Fillmore, Freeborn, Houston, and Watonwan;
 - (2) west central Minnesota, consisting of the counties of Chippewa, Kandiyohi, Redwood, and Renville;
 - (3) central Minnesota, consisting of the counties of Morrison and Todd; and
 - (4) north central Minnesota, consisting of the counties of Beltrami, Clearwater, and Mahnommen.

Subd. 2.

Certification.

By June 1 of the calendar year following the year in which the qualified volunteer provided service, the commissioner shall certify to the commissioner of revenue each qualified volunteer's name and the qualified entity for which the qualified volunteer provided service, but the commissioner must remove duplicate listings of qualified volunteers who provided service to more than one qualified entity so that each qualified volunteer is listed only once. The commissioner shall also certify to the commissioner of revenue the total amount of aid to be paid to each qualified entity under subdivision 3. For qualified entities that are not municipalities, the commissioner must indicate the municipality to which the aid is to be paid, as designated by the qualified entity.

Subd. 3.

Aid payment and calculation.

The commissioner of revenue shall pay aid to qualified entities located in the pilot area to provide funds for the qualified entities to pay annual volunteer retention stipends to qualified volunteers who provide services to the qualified entities. A qualified entity is located in the pilot area if it is a municipality located in whole or in part in the pilot area, or if it is an emergency medical services provider or independent nonprofit firefighting corporation with its main office located in the pilot area. The amount of the aid equals \$500 multiplied by the number of qualified volunteers. For purposes of calculating this aid, each individual providing volunteer service, regardless of the different types of service provided, is one qualified volunteer. The commissioner of revenue shall pay the aid to qualified entities by July 15 of the calendar year following the year in which the qualified volunteer provided service. If a qualified entity is not a municipality, the commissioner shall pay the aid to the treasurer of the municipality designated by the qualified entity. The treasurer of the municipality shall, within 30 days of receipt of the aid, transmit the aid to the qualified entity.

Subd. 4.

Application.

Each year each qualified entity in the pilot area may apply to the commissioner for aid under this section. The application must be made at the time and in the form prescribed by the commissioner and must provide sufficient information to permit the commissioner to determine the applicant's entitlement to aid under this section.

Subd. 5.

Payment of stipends.

A qualified entity receiving state aid under this section must pay the aid as retention stipends of \$500 to qualified volunteers no later than September 15 of the year in which the aid was received.

Subd. 6.

Report.

No later than January 15, 2018, the commissioner must report to the chairs and ranking minority members of the legislative committees having jurisdiction over public safety and taxes in the senate and the house of

representatives, in compliance with sections 3.195 and 3.197, on aid paid under this section. The report must include:

- (1) for each county in the pilot area, a listing of the qualified entities that received aid in each of the three years of the pilot;
- (2) the amount of aid paid to each qualified entity that received aid in each of the three years of the pilot; and
- (3) for each qualified entity that received aid, the number of qualified volunteers who were paid stipends in each of the three years of the pilot, and the number of qualified volunteers in the year preceding the pilot.

The report must also provide information on the number of qualified volunteers providing service to qualified entities in comparison counties in each of the three years of the pilot and in the year preceding the pilot, and must summarize changes in the number of qualified volunteers during the year preceding the pilot and during the three years of the pilot both within the pilot area and in the comparison counties. For purposes of this subdivision, "comparison counties" means counties designated by the commissioner to include at least half of the counties that border each group of counties in the pilot area, as specified in subdivision 1. Qualified entities in comparison counties must provide information to the commissioner necessary to the report in this subdivision in the form and manner required by the commissioner.

Subd. 7.

Appropriation.

An amount sufficient to pay the state aid under this section is appropriated from the general fund to the commissioner of revenue.

Subd. 8.

Sunset.

This section expires for aid payable after calendar year 2017, except that the reporting requirement in subdivision 6 remains in effect through 2018.

EFFECTIVE DATE.

This section is effective the day following final enactment and applies for volunteer service provided beginning in calendar years 2014, 2015, and 2016, and for aid payable in calendar years 2015, 2016, and 2017.

Sec. 6.

ADMINISTRATIVE APPROPRIATIONS.

(b) \$40,000 in fiscal year 2015 is appropriated from the general fund to the commissioner of public safety for administration of the volunteer retention stipend aid pilot program in article 1, section 1. The funding base for this appropriation in fiscal year 2016 is \$18,000 and is available to be spent until June 30, 2018. The funding base for fiscal year 2017 is \$0.

Appendix B: Program participation data

This appendix contains much of the data required by the program legislation, including:

1. How much money was paid to participating entities;
2. The number of volunteers paid in program entities; and
3. The number of volunteers in comparison entities.

Amount paid to participating entities

In total, the program paid \$4,664,500 to 194 entities over the three years of the program (2014, 2015, and 2016). Table 6 shows how much each entity received in each year of the program.

Table 6: Stipend dollars to participating entities by year

| Participating Entity | 2014 | 2015 | 2016 | Total |
|-------------------------------------|---------|---------|---------|----------|
| Alaska Volunteer Fire Department | \$8,000 | \$8,000 | \$7,500 | \$23,500 |
| Albert Lea Fire Rescue | - | - | 7,000 | 7,000 |
| Albert Lea Township Fire Department | 8,500 | 6,500 | - | 15,000 |
| Alden Fire Department | 10,500 | 11,000 | 10,000 | 31,500 |
| Atwater Fire Department | 12,500 | 12,500 | 10,500 | 35,500 |
| Bagley Fire Department | 11,000 | 12,000 | 10,500 | 33,500 |
| Bear Creek Fire Department | 3,500 | 4,500 | 4,500 | 12,500 |
| Belview Fire Department | 9,500 | 9,000 | 8,500 | 27,000 |
| Belview First Responders | 2,500 | 2,000 | 1,000 | 5,500 |
| Bemidji Fire Department | 13,500 | 15,500 | 16,500 | 45,500 |
| Bertha Ambulance Service | 5,500 | 5,000 | 5,000 | 15,500 |
| Bertha Fire Department | 5,000 | 5,500 | 6,500 | 17,000 |
| Bird Island Fire Department | 10,000 | 9,000 | 8,500 | 27,500 |
| Bird Island First Responders | 1,000 | 1,000 | 1,000 | 3,000 |
| Blackduck Fire Department | 10,500 | 11,500 | 10,500 | 32,500 |
| Blomkest Fire Department | 6,000 | 5,500 | 4,500 | 16,000 |
| Blue Earth Fire Department | 14,000 | 13,000 | 13,500 | 40,500 |
| Boondocks First Responders | 5,500 | 6,000 | 6,000 | 17,500 |
| Bowlus Fire Department | 10,500 | 10,500 | 11,000 | 32,000 |
| Bowlus First Response | 4,500 | 4,500 | 5,000 | 14,000 |

| Participating Entity | 2014 | 2015 | 2016 | Total |
|--|-------------|-------------|-------------|--------------|
| Bricelyn Fire and Ambulance | 9,000 | 8,500 | 9,000 | 26,500 |
| Browerville Ambulance Service | 7,000 | 6,000 | 5,500 | 18,500 |
| Browerville Fire Department | 11,000 | 11,000 | 10,500 | 32,500 |
| Brownsville Fire and Rescue | 6,000 | 8,000 | 6,500 | 20,500 |
| Buffalo Lake Ambulance Service | 4,000 | 4,000 | 5,500 | 13,500 |
| Buffalo Lake Fire Department | 10,500 | 10,500 | 10,500 | 31,500 |
| Butterfield Fire Department | 12,000 | 10,000 | 10,500 | 32,500 |
| Caledonia Ambulance Service | 10,000 | 12,500 | 11,500 | 34,000 |
| Caledonia Fire Department | 13,000 | 14,000 | 12,500 | 39,500 |
| Canton Fire Department | 10,000 | 8,500 | 10,000 | 28,500 |
| CentraCare Health Long Prairie | 4,500 | 5,500 | 6,000 | 16,000 |
| Chatfield Ambulance Service | 11,000 | 10,500 | 9,500 | 31,000 |
| Chatfield Fire Department | 10,000 | 11,000 | 11,500 | 32,500 |
| Clara City Ambulance Service | 6,500 | 5,500 | 6,500 | 18,500 |
| Clara City Fire Department | 9,000 | 10,000 | 10,000 | 29,000 |
| Clarissa Fire Department | 9,000 | 9,500 | 9,000 | 27,500 |
| Clarks Grove Fire Department | 9,000 | 9,000 | 9,000 | 27,000 |
| Clearbrook Fire Department | 6,500 | 6,500 | 7,000 | 20,000 |
| Clearwater First Responders | 4,500 | 5,000 | 5,500 | 15,000 |
| Clements Fire Department | 9,500 | 9,500 | 9,500 | 28,500 |
| Conger Fire Department | 13,500 | 12,500 | 12,000 | 38,000 |
| Danube Fire Department | 8,500 | 9,500 | 9,500 | 27,500 |
| Danube First Response | 3,500 | 3,500 | 3,500 | 10,500 |
| Darfur Fire Department | 9,000 | 8,000 | 9,000 | 26,000 |
| Delavan Volunteer Fire Department | 6,000 | 8,000 | 7,000 | 21,000 |
| Eagle Bend Volunteer Fire Department | 11,000 | 11,500 | 12,000 | 34,500 |
| Easton Fire Department | 10,500 | 5,000 | 5,500 | 21,000 |
| Eitzen Fire Department | 12,500 | 12,500 | 12,000 | 37,000 |
| Elbow-Tulaby Lakes Volunteer Fire Department | 4,500 | 5,500 | 6,000 | 16,000 |
| Elmore Fire Department | 8,500 | 9,000 | 8,500 | 26,000 |
| Emmons Fire Department | 11,000 | 10,000 | 9,000 | 30,000 |
| Fairfax Fire Ambulance Rescue | 9,000 | 9,500 | 10,500 | 29,000 |

| Participating Entity | 2014 | 2015 | 2016 | Total |
|---|-------------|-------------|-------------|--------------|
| Flensburg Fire Department | 8,500 | 8,500 | 9,000 | 26,000 |
| Fountain Fire Department | 9,500 | 9,000 | 10,500 | 29,000 |
| Franklin Ambulance Service | 3,000 | 3,000 | 2,000 | 8,000 |
| Franklin Fire Department | 7,000 | 9,000 | 8,500 | 24,500 |
| Freeborn Fire Department | 6,500 | 6,500 | 6,500 | 19,500 |
| Frost Ambulance | 5,000 | 5,500 | 5,000 | 15,500 |
| Frost Fire Department | 8,000 | 7,500 | 7,000 | 22,500 |
| Geneva Fire Department | 12,000 | 12,000 | 12,000 | 36,000 |
| Glenville Fire Department | 12,500 | 13,000 | 13,500 | 39,000 |
| Gonvick Fire and Rescue | 8,000 | 7,500 | 8,500 | 24,000 |
| Grey Eagle Fire Department | 7,000 | 8,000 | 5,500 | 20,500 |
| Harmony Ambulance Service | 8,000 | 8,000 | 8,000 | 24,000 |
| Harmony Fire Department | 10,500 | 11,000 | 11,000 | 32,500 |
| Hartland Fire Department | 9,500 | 8,000 | 8,000 | 25,500 |
| Hayward Volunteer Fire Department | 10,000 | 11,000 | 11,500 | 32,500 |
| Hector Ambulance | 4,000 | 4,000 | 4,500 | 12,500 |
| Hector Volunteer Fire Department | 10,000 | 9,500 | 9,500 | 29,000 |
| Hewitt Fire Department | 4,500 | 5,000 | 6,000 | 15,500 |
| Hillman Area First Response | 6,000 | 5,000 | 5,000 | 16,000 |
| Hokah Fire Department | 11,500 | 11,500 | 9,500 | 32,500 |
| Hollandale Emergency Medical Responders | 8,000 | 8,000 | 7,500 | 23,500 |
| Hollandale Fire Department | 4,500 | 4,500 | 4,500 | 13,500 |
| Houston Community Ambulance | 5,500 | 5,000 | 6,500 | 17,000 |
| Houston Fire Department | 12,500 | 12,500 | 12,500 | 37,500 |
| Itasca Township Volunteer Fire Department | 2,500 | 2,000 | 3,000 | 7,500 |
| Kandiyohi County Rescue Squad | 6,500 | 5,500 | 6,000 | 18,000 |
| Kandiyohi Fire Department | 9,500 | 10,500 | 9,500 | 29,500 |
| Kelliher Fire and Rescue | 11,500 | 11,000 | 11,000 | 33,500 |
| Kelliher First Responders | 10,000 | 7,500 | 5,500 | 23,000 |
| Kiester Ambulance | 4,000 | 3,500 | 7,000 | 14,500 |
| Kiester Volunteer Fire Department | 11,000 | 10,500 | 10,000 | 31,500 |
| LaCrescent Fire Department | 12,000 | 12,500 | 12,000 | 36,500 |

| Participating Entity | 2014 | 2015 | 2016 | Total |
|---|-------------|-------------|-------------|--------------|
| Lake Lillian Ambulance Service | 4,000 | 3,000 | 3,500 | 10,500 |
| Lake Lillian Fire Department | 5,500 | 5,500 | 6,000 | 17,000 |
| Lamberton Ambulance | 5,000 | 5,500 | 5,000 | 15,500 |
| Lamberton Fire Department | 9,000 | 9,500 | 9,500 | 28,000 |
| Lanesboro Ambulance | 10,000 | 8,000 | 8,500 | 26,500 |
| Lanesboro Fire Department | 6,500 | 6,500 | 5,000 | 18,000 |
| LaSalle Volunteer Fire Department | 7,000 | 6,500 | 7,500 | 21,000 |
| Lewisville Ambulance Service | 2,000 | 1,500 | 2,000 | 5,500 |
| Lewisville Area Volunteer Fire Fighting Company | 7,500 | 7,500 | 7,000 | 22,000 |
| Little Falls Fire Department | 14,500 | 17,000 | 17,000 | 48,500 |
| London Fire Department | 15,000 | 14,500 | 14,500 | 44,000 |
| Long Prairie Volunteer Fire Department | 10,000 | 9,000 | 10,500 | 29,500 |
| Lucan Fire Department | 11,000 | 10,000 | 11,000 | 32,000 |
| Lucan First Responders | 3,500 | 3,500 | 3,500 | 10,500 |
| Mabel Ambulance Service | 3,000 | 5,500 | 6,500 | 15,000 |
| Mabel Fire Department | 9,000 | 9,000 | 8,000 | 26,000 |
| Madelia Community Ambulance Service | 6,500 | 7,500 | 8,500 | 22,500 |
| Madelia Fire Department | 11,000 | 11,500 | 11,500 | 34,000 |
| Mahnomen Fire Department | 9,500 | 9,500 | 12,000 | 31,000 |
| Mahnomen Health Center Ambulance | 8,000 | 6,000 | 7,500 | 21,500 |
| Manchester Fire Department | 4,500 | 4,500 | 5,500 | 14,500 |
| Maynard Fire Department | 12,500 | 12,000 | 11,500 | 36,000 |
| Milan EMS | 2,500 | 2,500 | 2,000 | 7,000 |
| Milan Fire Department | 10,000 | 9,000 | 9,500 | 28,500 |
| Milroy 1st Responders | 3,000 | 2,500 | 3,000 | 8,500 |
| Milroy Volunteer Fire Department | 11,500 | 11,500 | 10,500 | 33,500 |
| Minnesota Lake Ambulance Service | 9,500 | 7,500 | 8,000 | 25,000 |
| Minnesota Lake Volunteer Fire Department | 11,500 | 11,000 | 13,000 | 35,500 |
| MLMB First Response Team | 8,000 | 6,500 | 6,500 | 21,000 |
| Montevideo Fire Department | 14,000 | 14,000 | 14,000 | 42,000 |
| Morgan Fire Department and Ambulance Service | 11,500 | 10,000 | 10,000 | 31,500 |
| Morton Fire Department | 10,000 | 10,500 | 9,500 | 30,000 |

| Participating Entity | 2014 | 2015 | 2016 | Total |
|--|-------------|-------------|-------------|--------------|
| Motley Fire and Rescue | 7,500 | 7,500 | 7,000 | 22,000 |
| Myrtle Fire Department | 11,000 | 11,500 | 11,500 | 34,000 |
| New London Ambulance | 7,500 | 6,500 | 7,500 | 21,500 |
| New London Fire Department | 11,500 | 11,500 | 10,000 | 33,000 |
| North Country First Responders | 9,000 | 6,000 | 5,500 | 20,500 |
| North Memorial Ambulance | 1,000 | - | - | 1,000 |
| Odin Fire Department | 6,000 | 7,000 | 7,000 | 20,000 |
| Olivia Ambulance Service, Inc. | 6,500 | 6,500 | 6,500 | 19,500 |
| Olivia Fire Department | 11,000 | 13,000 | 11,500 | 35,500 |
| Ormsby Fire and Rescue | 6,500 | 6,500 | 7,500 | 20,500 |
| Ostrander Fire Department | 6,500 | 6,500 | 6,500 | 19,500 |
| Pennock Fire Department | 9,500 | 9,000 | 9,000 | 27,500 |
| Pennock First Responders | 1,500 | 2,000 | 2,000 | 5,500 |
| Pierz Area First Response Team | 4,000 | 4,000 | 3,000 | 11,000 |
| Pierz Fire Department | 13,500 | 13,500 | 13,000 | 40,000 |
| Preston Emergency Service | 10,000 | 8,000 | 9,000 | 27,000 |
| Preston Volunteer Fire Department | 6,000 | 6,500 | 7,500 | 20,000 |
| Prinsburg Fire Department | 8,000 | 9,000 | 8,000 | 25,000 |
| Prinsburg First Responders | 2,500 | 2,000 | 2,000 | 6,500 |
| Randall Fire Department | 11,500 | 11,000 | 12,500 | 35,000 |
| Raymond Ambulance Service | 2,500 | 4,500 | 3,500 | 10,500 |
| Raymond Fire Department | 9,500 | 10,000 | 9,500 | 29,000 |
| Red Lake Comprehensive Health Services | 12,500 | 11,000 | 9,000 | 32,500 |
| Red Lake Fire Department | 4,000 | 3,500 | 3,000 | 10,500 |
| Redwood Falls Fire Department | 13,000 | 12,000 | 13,500 | 38,500 |
| Renville Ambulance Service | 7,000 | 5,000 | 6,000 | 18,000 |
| Renville Fire Department | 10,500 | 12,000 | 11,500 | 34,000 |
| Royalton Fire and Rescue | 10,500 | 11,000 | 10,500 | 32,000 |
| Royalton First Response | 5,000 | 5,000 | 5,000 | 15,000 |
| Rushford Ambulance Service | 3,000 | 2,500 | 1,500 | 7,000 |
| Rushford Fire Department | 13,000 | 14,000 | 12,500 | 39,500 |
| Sacred Heart Fire Department | 12,500 | 12,000 | 11,500 | 36,000 |

| Participating Entity | 2014 | 2015 | 2016 | Total |
|--------------------------------------|-------------|-------------|-------------|--------------|
| Sacred Heart Medical Response Unit | 6,500 | 6,500 | 7,000 | 20,000 |
| Sanborn Fire Department | 9,500 | 11,000 | 9,000 | 29,500 |
| Sanborn First Responders | 3,000 | 3,500 | 3,500 | 10,000 |
| Scandia Valley Fire Department | 9,000 | 8,500 | 8,000 | 25,500 |
| Scandia Valley First Response Team | 6,500 | 7,500 | 7,000 | 21,000 |
| Seaforth Fire Department | 5,500 | 5,500 | 5,500 | 16,500 |
| Shevlin Fire Department | 7,500 | 9,000 | 9,000 | 25,500 |
| Solway Volunteer Fire Department | 7,000 | 7,500 | 7,500 | 22,000 |
| Spicer Fire Department | 11,500 | 11,500 | 12,500 | 35,500 |
| Spicer First Responders | 3,500 | 3,500 | 3,500 | 10,500 |
| Spring Grove Ambulance, Inc. | 3,000 | 3,000 | 3,000 | 9,000 |
| Spring Grove Fire Department | 13,000 | 12,500 | 13,500 | 39,000 |
| Spring Valley Ambulance Service | 5,500 | 5,000 | 5,000 | 15,500 |
| Spring Valley Fire Department | 11,000 | 10,000 | 11,500 | 32,500 |
| St. James Ambulance Service | 7,000 | 7,000 | 6,500 | 20,500 |
| St. James Fire Department | 14,000 | 14,500 | 16,000 | 44,500 |
| Staples Ambulance | 2,500 | 4,000 | 2,500 | 9,000 |
| Staples Fire Department | 11,500 | 10,000 | 11,500 | 33,000 |
| Sullivan Lake First Response | 3,000 | 4,000 | 5,000 | 12,000 |
| Sunburg Ambulance | 5,000 | 7,500 | 7,500 | 20,000 |
| Sunburg Fire Department | 11,000 | 11,500 | 12,500 | 35,000 |
| Swanville Fire Department | 9,500 | 9,500 | 9,500 | 28,500 |
| Swanville First Response | 5,500 | 6,500 | 5,000 | 17,000 |
| Twin Lakes Fire Department | 5,500 | 5,500 | 5,500 | 16,500 |
| Twin Lakes Volunteer Fire Department | 3,500 | 4,000 | 4,000 | 11,500 |
| United Hospital District Ambulance | 7,500 | 7,000 | 7,500 | 22,000 |
| Upsala Fire Department | 7,500 | 7,000 | 7,500 | 22,000 |
| Upsala First Response Team | 6,000 | 6,500 | 7,500 | 20,000 |
| Vesta Fire Department | 8,500 | 9,500 | 10,000 | 28,000 |
| Vesta First Responders | 4,000 | 4,500 | 4,000 | 12,500 |
| Wabasso Ambulance Service | 8,000 | 7,000 | 6,500 | 21,500 |
| Wabasso Fire Department | 12,000 | 11,500 | 11,000 | 34,500 |

| Participating Entity | 2014 | 2015 | 2016 | Total |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|
| Walnut Grove Ambulance Service | 4,000 | 4,000 | 3,500 | 11,500 |
| Walnut Grove Fire Department | 10,500 | 11,500 | 11,500 | 33,500 |
| Walters Volunteer Fire Department | 8,000 | 9,500 | 9,500 | 27,000 |
| Wanda Fire Department | 10,500 | 10,000 | 9,500 | 30,000 |
| Watson Community Firefighters | 5,000 | 5,000 | 4,500 | 14,500 |
| Waubun Fire Department | 7,500 | 6,500 | 7,000 | 21,000 |
| Wells Community Ambulance Service | 8,500 | 8,500 | 8,500 | 25,500 |
| Wells Fire Department | 12,000 | 12,000 | 12,500 | 36,500 |
| Willmar Fire Department | 12,500 | 14,000 | 15,000 | 41,500 |
| Willmar Ambulance Service | 5,000 | 5,500 | 4,000 | 14,500 |
| Winnebago Area Ambulance | 6,000 | 8,000 | 9,500 | 23,500 |
| Winnebago Fire Department | 12,000 | 10,500 | 13,500 | 36,000 |
| Wykoff 1st Responders | - | 2,000 | 2,000 | 4,000 |
| Wykoff Fire Department | 8,500 | 8,500 | 9,000 | 26,000 |
| Total | \$1,553,000 | \$1,552,500 | \$1,559,000 | \$4,664,500 |

Number of volunteers paid each year

In total, 3,696 volunteers received at least one stipend during the program across the 194 participating entities. Entities had between two and 34 volunteers per year who received the stipend; on average, an entity gave stipends to 16 volunteers.

Table 7 below shows the number of volunteers in each entity who received a stipend each year. The table also shows the hypothetical number of stipend-eligible volunteers for 2013. The column for 2013 shows how many volunteers at each entity were active for 365 days that year.

Table 7: Number of qualified volunteers in year preceding program and number of volunteers paid each year during the program

| Participating Entity | 2013 | 2014 | 2015 | 2016 |
|-------------------------------------|-------------|-------------|-------------|-------------|
| Alaska Volunteer Fire Department | 16 | 16 | 16 | 15 |
| Albert Lea Fire Rescue | 13 | - | - | 14 |
| Albert Lea Township Fire Department | 21 | 17 | 13 | - |
| Alden Fire Department | 22 | 21 | 22 | 20 |
| Atwater Fire Department | 20 | 25 | 25 | 21 |
| Bagley Fire Department | 7 | 22 | 24 | 21 |

| Participating Entity | 2013 | 2014 | 2015 | 2016 |
|--------------------------------|-------------|-------------|-------------|-------------|
| Bear Creek Fire Department | 22 | 7 | 9 | 9 |
| Belview Fire Department | 6 | 19 | 18 | 17 |
| Belview First Responders | 35 | 5 | 4 | 2 |
| Bemidji Fire Department | 14 | 27 | 31 | 33 |
| Bertha Ambulance Service | 11 | 11 | 10 | 10 |
| Bertha Fire Department | 22 | 10 | 11 | 13 |
| Bird Island Fire Department | 2 | 20 | 18 | 17 |
| Bird Island First Responders | 23 | 2 | 2 | 2 |
| Blackduck Fire Department | 12 | 21 | 23 | 21 |
| Blomkest Fire Department | 25 | 12 | 11 | 9 |
| Blue Earth Fire Department | 12 | 28 | 26 | 27 |
| Boondocks First Responders | 21 | 11 | 12 | 12 |
| Bowlus Fire Department | 12 | 21 | 21 | 22 |
| Bowlus First Response | 15 | 9 | 9 | 10 |
| Bricelyn Fire and Ambulance | 15 | 18 | 17 | 18 |
| Browerville Ambulance Service | 20 | 14 | 12 | 11 |
| Browerville Fire Department | 14 | 22 | 22 | 21 |
| Brownsville Fire and Rescue | 8 | 12 | 16 | 13 |
| Buffalo Lake Ambulance Service | 19 | 8 | 8 | 11 |
| Buffalo Lake Fire Department | 21 | 21 | 21 | 21 |
| Butterfield Fire Department | 13 | 24 | 20 | 21 |
| Caledonia Ambulance Service | 27 | 20 | 25 | 23 |
| Caledonia Fire Department | 19 | 26 | 28 | 25 |
| Canton Fire Department | 9 | 20 | 17 | 20 |
| CentraCare Health-Long Prairie | 20 | 9 | 11 | 12 |
| Chatfield Ambulance Service | 20 | 22 | 21 | 19 |
| Chatfield Fire Department | 15 | 20 | 22 | 23 |
| Clara City Ambulance Service | 19 | 13 | 11 | 13 |
| Clara City Fire Department | 18 | 18 | 20 | 20 |
| Clarissa Fire Department | 14 | 18 | 19 | 18 |
| Clarks Grove Fire Department | 13 | 18 | 18 | 18 |
| Clearbrook Fire Department | 4 | 13 | 13 | 14 |

| Participating Entity | 2013 | 2014 | 2015 | 2016 |
|--|-------------|-------------|-------------|-------------|
| Clearwater First Responders | 16 | 9 | 10 | 11 |
| Clements Fire Department | 27 | 19 | 19 | 19 |
| Conger Fire Department | 17 | 27 | 25 | 24 |
| Danube Fire Department | 11 | 17 | 19 | 19 |
| Danube First Response | 19 | 7 | 7 | 7 |
| Darfur Fire Department | 14 | 18 | 16 | 18 |
| Delavan Volunteer Fire Department | 25 | 12 | 16 | 14 |
| Eagle Bend Volunteer Fire Department | 21 | 22 | 23 | 24 |
| Easton Fire Department | 24 | 21 | 10 | 11 |
| Eitzen Fire Department | 9 | 25 | 25 | 24 |
| Elbow-Tulaby Lakes Volunteer Fire Department | 21 | 9 | 11 | 12 |
| Elmore Fire Department | 27 | 17 | 18 | 17 |
| Emmons Fire Department | 17 | 22 | 20 | 18 |
| Fairfax Fire Ambulance Rescue | 17 | 18 | 19 | 21 |
| Flensburg Fire Department | 19 | 17 | 17 | 18 |
| Fountain Fire Department | 14 | 19 | 18 | 21 |
| Franklin Ambulance Service | 17 | 6 | 6 | 4 |
| Franklin Fire Department | 13 | 14 | 18 | 17 |
| Freeborn Fire Department | 10 | 13 | 13 | 13 |
| Frost Ambulance | 13 | 10 | 11 | 10 |
| Frost Fire Department | 23 | 16 | 15 | 14 |
| Geneva Fire Department | 23 | 24 | 24 | 24 |
| Glenville Fire Department | 18 | 25 | 26 | 27 |
| Gonvick Fire and Rescue | 16 | 16 | 15 | 17 |
| Grey Eagle Fire Department | 13 | 14 | 16 | 11 |
| Harmony Ambulance Service | 26 | 16 | 16 | 16 |
| Harmony Fire Department | 17 | 21 | 22 | 22 |
| Hartland Fire Department | 20 | 19 | 16 | 16 |
| Hayward Volunteer Fire Department | 14 | 20 | 22 | 23 |
| Hector Ambulance | 22 | 8 | 8 | 9 |
| Hector Volunteer Fire Department | 14 | 20 | 19 | 19 |
| Hewitt Fire Department | 11 | 9 | 10 | 12 |

| Participating Entity | 2013 | 2014 | 2015 | 2016 |
|---|-------------|-------------|-------------|-------------|
| Hillman Area First Response | 31 | 12 | 10 | 10 |
| Hokah Fire Department | 17 | 23 | 23 | 19 |
| Hollandale Emergency Medical Responders | 18 | 16 | 16 | 15 |
| Hollandale Fire Department | 14 | 9 | 9 | 9 |
| Houston Community Ambulance | 23 | 11 | 10 | 13 |
| Houston Fire Department | 5 | 25 | 25 | 25 |
| Itasca Township Volunteer Fire Department | 16 | 5 | 4 | 6 |
| Kandiyohi County Rescue Squad | 17 | 13 | 11 | 12 |
| Kandiyohi Fire Department | 23 | 19 | 21 | 19 |
| Kelliher Fire and Rescue | 19 | 23 | 22 | 22 |
| Kelliher First Responders | 10 | 20 | 15 | 11 |
| Kiester Ambulance | 21 | 8 | 7 | 14 |
| Kiester Volunteer Fire Department | 26 | 22 | 21 | 20 |
| LaCrescent Fire Department | 15 | 24 | 25 | 24 |
| Lake Lillian Ambulance Service | 12 | 8 | 6 | 7 |
| Lake Lillian Fire Department | 10 | 11 | 11 | 12 |
| Lamberton Ambulance | 18 | 10 | 11 | 10 |
| Lamberton Fire Department | 18 | 18 | 19 | 19 |
| Lanesboro Ambulance | 21 | 20 | 16 | 17 |
| Lanesboro Fire Department | 10 | 13 | 13 | 10 |
| LaSalle Volunteer Fire Department | 9 | 14 | 13 | 15 |
| Lewisville Ambulance Service | 14 | 4 | 3 | 4 |
| Lewisville Area Volunteer Fire Fighting Company | 31 | 15 | 15 | 14 |
| Little Falls Fire Department | 30 | 29 | 34 | 34 |
| London Fire Department | 19 | 30 | 29 | 29 |
| Long Prairie Volunteer Fire Department | 25 | 20 | 18 | 21 |
| Lucan Fire Department | 8 | 22 | 20 | 22 |
| Lucan First Responders | 6 | 7 | 7 | 7 |
| Mabel Ambulance Service | 20 | 6 | 11 | 13 |
| Mabel Fire Department | 17 | 18 | 18 | 16 |
| Madelia Community Ambulance Service | 26 | 13 | 15 | 17 |
| Madelia Fire Department | 19 | 22 | 23 | 23 |

| Participating Entity | 2013 | 2014 | 2015 | 2016 |
|--|-------------|-------------|-------------|-------------|
| Mahnomen Fire Department | 18 | 19 | 19 | 24 |
| Mahnomen Health Center Ambulance | 12 | 16 | 12 | 15 |
| Manchester Fire Department | 25 | 9 | 9 | 11 |
| Maynard Fire Department | 6 | 25 | 24 | 23 |
| Milan EMS | 20 | 5 | 5 | 4 |
| Milan Fire Department | 10 | 20 | 18 | 19 |
| Milroy 1st Responders | 24 | 6 | 5 | 6 |
| Milroy Volunteer Fire Department | 16 | 23 | 23 | 21 |
| Minnesota Lake Ambulance Service | 20 | 19 | 15 | 16 |
| Minnesota Lake Volunteer Fire Department | 10 | 23 | 22 | 26 |
| MLMB First Response Team | 29 | 16 | 13 | 13 |
| Montevideo Fire Department | 21 | 28 | 28 | 28 |
| Morgan Fire Department and Ambulance Service | 22 | 23 | 20 | 20 |
| Morton Fire Department | 15 | 20 | 21 | 19 |
| Motley Fire and Rescue | 23 | 15 | 15 | 14 |
| Myrtle Fire Department | 17 | 22 | 23 | 23 |
| New London Ambulance | 23 | 15 | 13 | 15 |
| New London Fire Department | 37 | 23 | 23 | 20 |
| North Country First Responders | 3 | 18 | 12 | 11 |
| North Memorial Ambulance | 12 | 2 | - | - |
| Odin Fire Department | 19 | 12 | 14 | 14 |
| Olivia Ambulance Service, Inc. | 20 | 13 | 13 | 13 |
| Olivia Fire Department | 16 | 22 | 26 | 23 |
| Ormsby Fire and Rescue | 11 | 13 | 13 | 15 |
| Ostrander Fire Department | 17 | 13 | 13 | 13 |
| Pennock Fire Department | 2 | 19 | 18 | 18 |
| Pennock First Responders | 14 | 3 | 4 | 4 |
| Pierz Area First Response Team | 28 | 8 | 8 | 6 |
| Pierz Fire Department | 22 | 27 | 27 | 26 |
| Preston Emergency Service | 20 | 20 | 16 | 18 |
| Preston Volunteer Fire Department | 19 | 12 | 13 | 15 |
| Prinsburg Fire Department | 6 | 16 | 18 | 16 |

| Participating Entity | 2013 | 2014 | 2015 | 2016 |
|--|-------------|-------------|-------------|-------------|
| Prinsburg First Responders | 21 | 5 | 4 | 4 |
| Randall Fire Department | 8 | 23 | 22 | 25 |
| Raymond Ambulance Service | 21 | 5 | 9 | 7 |
| Raymond Fire Department | 21 | 19 | 20 | 19 |
| Red Lake Comprehensive Health Services | 4 | 25 | 22 | 18 |
| Red Lake Fire Department | 29 | 8 | 7 | 6 |
| Redwood Falls Fire Department | 27 | 26 | 24 | 27 |
| Renville Ambulance Service | 21 | 14 | 10 | 12 |
| Renville Fire Department | 20 | 21 | 24 | 23 |
| Royalton Fire and Rescue | 17 | 21 | 22 | 21 |
| Royalton First Response | 14 | 10 | 10 | 10 |
| Rushford Ambulance Service | 28 | 6 | 5 | 3 |
| Rushford Fire Department | 24 | 26 | 28 | 25 |
| Sacred Heart Fire Department | 14 | 25 | 24 | 23 |
| Sacred Heart Medical Response Unit | 16 | 13 | 13 | 14 |
| Sanborn Fire Department | - | 19 | 22 | 18 |
| Sanborn First Responders | 21 | 6 | 7 | 7 |
| Scandia Valley Fire Department | 15 | 18 | 17 | 16 |
| Scandia Valley First Response Team | 11 | 13 | 15 | 14 |
| Seaforth Fire Department | 16 | 11 | 11 | 11 |
| Shevlin Fire Department | 13 | 15 | 18 | 18 |
| Solway Volunteer Fire Department | 17 | 14 | 15 | 15 |
| Spicer Fire Department | 10 | 23 | 23 | 25 |
| Spicer First Responders | 11 | 7 | 7 | 7 |
| Spring Grove Ambulance, Inc. | 23 | 6 | 6 | 6 |
| Spring Grove Fire Department | 19 | 26 | 25 | 27 |
| Spring Valley Ambulance Service | 26 | 11 | 10 | 10 |
| Spring Valley Fire Department | 21 | 22 | 20 | 23 |
| St. James Ambulance Service | 29 | 14 | 14 | 13 |
| St. James Fire Department | 14 | 28 | 29 | 32 |
| Staples Ambulance | 25 | 5 | 8 | 5 |
| Staples Fire Department | 14 | 23 | 20 | 23 |

| Participating Entity | 2013 | 2014 | 2015 | 2016 |
|--------------------------------------|--------------|--------------|--------------|--------------|
| Sullivan Lake First Response | 13 | 6 | 8 | 10 |
| Sunburg Ambulance | 22 | 10 | 15 | 15 |
| Sunburg Fire Department | 19 | 22 | 23 | 25 |
| Swanville Fire Department | 11 | 19 | 19 | 19 |
| Swanville First Response | 11 | 11 | 13 | 10 |
| Twin Lakes Fire Department | 7 | 11 | 11 | 11 |
| Twin Lakes Volunteer Fire Department | 20 | 7 | 8 | 8 |
| United Hospital District Ambulance | 18 | 15 | 14 | 15 |
| Upsala Fire Department | 10 | 15 | 14 | 15 |
| Upsala First Response Team | 17 | 12 | 13 | 15 |
| Vesta Fire Department | 16 | 17 | 19 | 20 |
| Vesta First Responders | 20 | 8 | 9 | 8 |
| Wabasso Ambulance Service | 21 | 16 | 14 | 13 |
| Wabasso Fire Department | 15 | 24 | 23 | 22 |
| Walnut Grove Ambulance Service | 20 | 8 | 8 | 7 |
| Walnut Grove Fire Department | 16 | 21 | 23 | 23 |
| Walters Volunteer Fire Department | 19 | 16 | 19 | 19 |
| Wanda Fire Department | 10 | 21 | 20 | 19 |
| Watson Community Firefighters | 16 | 10 | 10 | 9 |
| Waubun Fire Department | 19 | 15 | 13 | 14 |
| Wells Community Ambulance Service | 21 | 17 | 17 | 17 |
| Wells Fire Department | 28 | 24 | 24 | 25 |
| Willmar Fire Department | 14 | 25 | 28 | 30 |
| Willmar Ambulance Service | 12 | 10 | 11 | 8 |
| Winnebago Area Ambulance | 23 | 12 | 16 | 19 |
| Winnebago Fire Department | 4 | 24 | 21 | 27 |
| Wykoff 1st Responders | 15 | - | 4 | 4 |
| Wykoff Fire Department | - | 17 | 17 | 18 |
| Total | 3,319 | 3,106 | 3,105 | 3,118 |

Number of volunteers in comparison entities

Table 8 shows the number of volunteers on comparison entity rosters before and during the program; 112 fire and 11 medical entities submitted information for at least one year. Dashes indicate that an entity did not submit roster data for that year. Note that this is a different data point than the table for participating entities, which contained the number of qualified/paid volunteers. Not all volunteers in Table 8 would have been eligible for the program if it had been offered in their county—they may not have worked for the full year.

Table 8: Number of volunteers on comparison entity rosters before and during the program

| Comparison Entity | 2013 | 2014 | 2015 | 2016 |
|----------------------------------|------|------|------|------|
| Ada Fire Department | 26 | 23 | 23 | 27 |
| Adams Vol Fire Department | - | - | - | 25 |
| Alexandria Fire Department | 30 | 30 | 28 | 31 |
| Amboy Fire Department | 13 | 13 | 14 | 16 |
| Appleton Fire Department | 16 | 18 | 21 | 21 |
| Austin Fire Department | 27 | 30 | 33 | 33 |
| Backus Volunteer Fire Department | 20 | 21 | 19 | 22 |
| Beltrami Fire Department | 19 | 19 | 24 | 25 |
| Benson Fire Department | - | - | - | 31 |
| Big Falls Fire Department | 10 | 11 | 13 | 13 |
| Borup Fire Department | - | - | - | 6 |
| Brainerd City Fire Department | 32 | 32 | 33 | 36 |
| Brandon Fire Department | - | - | - | 23 |
| Brownsdale Fire Department | 17 | 18 | 22 | 22 |
| Carlos Fire Department | 40 | 39 | 39 | 39 |
| Cass Lake Fire Department | 19 | 24 | 22 | 22 |
| Ceylon Fire Department | 19 | 20 | 15 | 15 |
| Clontarf Fire Department | - | - | - | 11 |
| Comfrey Fire Department | 23 | 26 | 23 | 23 |
| Comfrey First Responders | 19 | 16 | 16 | 14 |
| Cosmos Ambulance Service | 17 | 17 | 13 | 10 |
| Cosmos Fire Department | - | - | - | 20 |
| Crooked Lake Vol Fire Department | 11 | 11 | 16 | 16 |
| Crookston Fire Department | 29 | 30 | 31 | 32 |
| Crosby Vol Fire Department | - | - | - | 28 |

| Comparison Entity | 2013 | 2014 | 2015 | 2016 |
|--------------------------------------|-------------|-------------|-------------|-------------|
| Crosslake Fire Department | 20 | 20 | 21 | 23 |
| Cuyuna Fire Department | - | - | - | 25 |
| Danvers Fire Department | 10 | 11 | 13 | 13 |
| Dassel Fire Department | 29 | 31 | 27 | 27 |
| Deerwood Fire Department | - | - | - | 23 |
| Degraff Fire Department | 14 | 14 | 14 | 14 |
| Dexter Volunteer Fire Department | 20 | 21 | 19 | 21 |
| Dunnell-Lake Fremont Fire Department | 15 | 15 | 15 | 15 |
| Eagle Lake Vol Fire Department | 15 | 17 | 23 | 27 |
| East Grand Forks Fire | 29 | 29 | 29 | 30 |
| Eden Valley Fire Department | 20 | 22 | 22 | 22 |
| Emily Vol Fire Department | 16 | 18 | 22 | 22 |
| Erskine Fire Department | 15 | 17 | 18 | 24 |
| Evansville Fire Department | | | | 30 |
| Fairmont Fire Department | 24 | 28 | 34 | 34 |
| Fertile Fire Department | 27 | 27 | 24 | 25 |
| Fifty Lakes Fire Department | - | - | - | 17 |
| Fisher Fire Department | - | - | - | 16 |
| Forada Fire Department | 25 | 28 | 29 | 30 |
| Fosston Fire Department | 19 | 21 | 21 | 23 |
| Garfield Fire Department | 24 | 25 | 26 | 26 |
| Garfield First Responders | 7 | 5 | 5 | 7 |
| Garrison Fire Department | - | - | - | 23 |
| Gary Fire Department | - | - | - | 19 |
| Good Thunder Fire Department | 17 | 18 | 19 | 22 |
| Granada Fire Department | 10 | 11 | 11 | 11 |
| Grand Meadow Area Ambulance | 34 | 35 | - | - |
| Grand Meadow Fire Department | 18 | 20 | 23 | 25 |
| Grove City Fire Department | - | - | - | 15 |
| Hackensack Area Fire Department | 26 | 26 | 26 | 26 |
| Halstad Fire Department | 18 | 20 | 22 | 24 |
| Hanska Fire Department | 27 | 25 | 25 | 25 |

| Comparison Entity | 2013 | 2014 | 2015 | 2016 |
|-------------------------------------|-------------|-------------|-------------|-------------|
| Hendrum Fire Department | - | - | - | 13 |
| Ideal Township Fire Department | 29 | 27 | 23 | 23 |
| International Falls Ambulance | 25 | 32 | 22 | 20 |
| International Falls Fire Department | 17 | 25 | 25 | 25 |
| Ironton Fire Department | - | - | - | 26 |
| Jeffers Fire Department | 22 | 23 | 23 | 23 |
| Kensington Fire Department | 23 | 25 | 25 | 25 |
| Kerkhoven Fire Department | 27 | 27 | 24 | 24 |
| Lake Crystal Fire Department | 24 | 25 | 25 | 25 |
| Le Roy Fire Department | 24 | 23 | 23 | 22 |
| Leaf Valley Twp Fire Department | - | - | - | 15 |
| Leroy Area Ambulance Service | 7 | 6 | - | - |
| Litchfield Fire Department | 27 | 27 | 29 | 29 |
| Littlefork Fire Department | 27 | 26 | 25 | 25 |
| Loman Rural Fire Department | - | - | - | 36 |
| Longville Vol Fire Department | - | - | - | 21 |
| Lyle Fire Department | 22 | 21 | 18 | 18 |
| Madison Lake Fire Department | - | - | - | 26 |
| Mankato Fire Department | 44 | 49 | 52 | 57 |
| Mapleton Fire Department | - | - | - | 22 |
| Mapleview Fire Department | - | - | - | 13 |
| Mcintosh Fire Department | - | - | - | 19 |
| Menahga Fire Department | - | - | - | 22 |
| Mentor Fire Department | 1 | 1 | 1 | 30 |
| Millerville Fire Department | 29 | 31 | 33 | 33 |
| Miltona Fire Department | 22 | 21 | 22 | 22 |
| Mission Twp Fire Department | 11 | 11 | 17 | 23 |
| Mountain Lake Ambulance Service | 19 | 20 | 22 | 22 |
| Mountain Lake Fire Department | - | - | - | 25 |
| Murdock Fire Department | 19 | 21 | 21 | 21 |
| New Ulm Fire Department | 45 | 46 | 43 | 43 |
| Nisswa Fire Department | 17 | 19 | 19 | 21 |

| Comparison Entity | 2013 | 2014 | 2015 | 2016 |
|--|-------------|-------------|-------------|-------------|
| Northome Fire Department | - | - | - | 21 |
| Northrop Fire Department | 13 | 10 | 10 | 10 |
| Osakis Fire Department | 19 | 19 | 20 | 20 |
| Pemberton Fire Department | 19 | 21 | 23 | 24 |
| Pequot Lakes Fire Department | 28 | 35 | 28 | 28 |
| Perley-Lee Twp Fire Department | - | - | - | 16 |
| Pillager Area Fire Department | 7 | 7 | 7 | 24 |
| Pine River Fire Department | 18 | 19 | 23 | 23 |
| Remer Fire Department | - | - | - | 16 |
| Rose Creek Area Fire Department | 17 | 17 | 19 | 20 |
| Sebeka Fire Department | 18 | 18 | 18 | 21 |
| Shelly Fire Department | - | - | - | 18 |
| Sherburn Fire Department | 18 | 19 | 22 | 23 |
| Sleepy Eye Ambulance Service | 21 | 22 | - | - |
| Sleepy Eye Fire Department | 28 | 28 | 31 | 31 |
| South Bend Fire Department | 20 | 20 | 21 | 21 |
| Springfield Ambulance Service | 21 | 24 | - | - |
| Springfield Volunteer Fire Department | 26 | 26 | 25 | 26 |
| St Clair Fire Department | 21 | 21 | 22 | 22 |
| Storden Fire Department | - | - | - | 22 |
| Swift County - Benson Hospital Ambulance | 17 | 18 | - | - |
| Trimont Fire Department | 11 | 11 | 11 | 25 |
| Truman Fire Department | 23 | 25 | 25 | 25 |
| Twin Valley Fire Department | 22 | 22 | 19 | 20 |
| Verndale Fire Department | 22 | 22 | 22 | 22 |
| Vernon Center Fire and Rescue | 22 | 22 | 22 | 22 |
| Wadena Fire Department | 21 | 21 | 20 | 20 |
| Walker Fire Department | - | - | - | 25 |
| Watkins Fire Department | 24 | 24 | 25 | 25 |
| Welcome Fire Department | 22 | 24 | 24 | 24 |
| Westbrook Fire Department | - | - | - | 25 |
| Windom Ambulance Service | 21 | 21 | 22 | 23 |

| Comparison Entity | 2013 | 2014 | 2015 | 2016 |
|--------------------------|--------------|--------------|--------------|--------------|
| Windom Fire Department | 32 | 31 | 30 | 30 |
| Winger Fire Department | - | - | - | 17 |
| Total | 1,878 | 1,955 | 1,874 | 2,703 |

Appendix C: Interview questions

Participating entities

1. Please briefly describe your role and your involvement with emergency services. How long have you been with this entity?
2. What were your perceptions of the stipend program when it began? How did those perceptions change over time?
3. What have you heard from your volunteers about the stipend program?
4. What worked well in the program?
5. What challenges or frustrations did you or your volunteers encounter with the program?
6. How would you describe your experience following the administrative requirements of the program?
7. What effect did the program have on your ability to recruit volunteers? To retain them?
 - What other effects did this program have on your entity or your volunteers?
8. In your experience, what makes your members want to become a volunteer emergency responder?
 - What factors have you heard make your members want to keep volunteering? To resign?
 - Besides the stipend, what has your entity tried to improve recruitment and retention? How effective have those efforts been compared to the stipend?
9. If the stipend program were continued, how would you want it to change?
10. What else should I know about as I evaluate this program?

Comparison entities

1. Please briefly describe your role and your involvement with emergency services. How long have you been with this entity?
2. What were your perceptions of the stipend program when it began? How did those perceptions change over time?
3. What have you heard from your volunteers about the stipend program, if anything?
4. What effect, if any, did the program have on your entity or your volunteers?
5. In your experience, what makes your members want to become a volunteer emergency responder?
 - What factors have you heard make your members want to keep volunteering? To resign?
 - What has your entity tried to improve recruitment and retention? How effective have those efforts been?
6. What else should I know about as I evaluate this program?