| | Statewide Volunteer Firefighter Ret | irement Plan | | | | | | | | |
|---------------|-------------------------------------|-----------------|---------|------------------------------------|---------------|----------------------|--------------------|----------------|------------------------|-------------------------------|
| | Statistics as of December 31, 2016 | | | | | | | | | |
| | | | | D (1) A | N | | | | 2012 5 | |
| Plan Count | Lump Sum Fire Departments | Membership Date | Members | Benefit Amount Per Year of Service | Net Assets | Accrued Liability | Funding Ratio % | Normal Cost | 2016 Fire State Aid | 2018 Required Contribution |
| | Aitkin (City) | January 1, 2015 | 28 | \$2,500 | \$942,371 | \$944,931 | 92% | \$81,796 | \$57,971 | |
| | Albert Lea (Township) | January 1, 2013 | 19 | \$2,500 | \$286,834 | \$272,708 | 95% | \$28,115 | \$7,708 | • |
| | Alborn (Township) | January 1, 2010 | 23 | \$800 | \$203,781 | \$196,757 | 95% | \$17,511 | \$9,339 | 1 |
| | Alden (City) | January 1, 2011 | 25 | \$1,000 | \$218,714 | \$207,072 | 94% | \$25,350 | \$14,230 | |
| | Ashby (City) | January 1, 2013 | 30 | \$900 | \$427,096 | \$363,070 | 111% | \$21,728 | \$14,642 | 1 |
| | Aurora (City) | January 1, 2016 | 20 | \$1,400 | \$202,015 | \$197,934 | 91% | \$24,001 | \$11,859 | 1 |
| | Barnum (City) | January 1, 2014 | 28 | \$700 | \$323,923 | \$162,597 | 180% | \$17,523 | \$13,637 | 1 |
| | Barrett (City) | January 1, 2017 | 21 | \$700 | \$143,414 | \$120,102 | 107% | \$14,424 | \$9,487 | 1 |
| | Belview Fire (City) | January 1, 2016 | 21 | \$800 | \$224,783 | \$250,146 | 83% | \$19,794 | \$10,747 | |
| | Biwabik (Township) | January 1, 2011 | 13 | \$1,200 | \$245,926 | \$213,515 | 107% | \$16,178 | \$11,266 | |
| | Blomkest (City) | January 1, 2016 | 15 | \$1,200 | \$169,503 | \$144,822 | 107% | \$13,682 | \$15,612 | 1 |
| | Brandon (City) | January 1, 2012 | 31 | \$1,300 | \$306,891 | \$352,287 | 79% | \$34,808 | \$14,211 | |
| | Breitung (Township) | January 1, 2012 | 21 | \$1,000 | \$296,644 | \$161,001 | 167% | \$17,024 | \$13,044 | |
| | Brevator (Township) | January 1, 2013 | 17 | \$700 | \$175,281 | \$118,808 | 134% | \$11,889 | \$7,115 | 1 |
| | Bricelyn (City) | January 1, 2017 | 18 | \$1,100 | \$408,563 | \$346,977 | 111% | \$19,714 | \$13,044 | |
| | Brook Park (City) | January 1, 2016 | 26 | \$1,200 | \$243,497 | \$247,076 | 90% | \$23,718 | \$10,080 | |
| | Browerville (City) | January 1, 2017 | 20 | \$1,000 | \$306,335 | \$246,621 | 114% | \$23,718 | \$10,080 | |
| | Buyck VFD | January 1, 2011 | 15 | \$800 | \$94,556 | \$46,157 | 172% | \$8,845 | \$7,115 | 1 |
| | Cambridge (City) | January 1, 2015 | 27 | \$3,500 | \$732,013 | \$799,414 | 82% | \$92,731 | \$74,946 | 1 |
| | Canby (City) | January 1, 2013 | 31 | \$2,000 | \$510,288 | \$400,796 | 115% | \$43,208 | \$25,541 | 1 |
| | Carsonville (Township) | January 1, 2012 | 30 | \$1,100 | \$235,316 | \$187,779 | 110% | \$25,465 | \$18,570 | |
| | Center City (City) | January 1, 2015 | 22 | \$1,500 | \$391,514 | \$276,748 | 129% | \$26,972 | \$13,416 | |
| | Central Lakes VFD | January 1, 2014 | 18 | \$500 | \$35,583 | \$12,785 | 197% | \$5,283 | \$13,410 | 1 |
| | Clarks Grove (City) | January 1, 2016 | 27 | \$800 | \$144,830 | \$123,916 | 104% | \$15,168 | \$12,647 | 1 |
| | Clifton (Township) | January 1, 2013 | 29 | \$1,250 | \$408,320 | \$230,356 | 159% | \$25,799 | \$13,046 | 1 |
| | Colvill VFD | January 1, 2012 | 18 | \$800 | \$128,363 | \$127,971 | 91% | \$13,370 | \$8,301 | |
| | Colvin VFD | January 1, 2017 | 13 | \$1,200 | \$82,282 | \$71,456 | 100% | \$10,582 | \$8,894 | |
| | Cosmos (City) | January 1, 2017 | 23 | \$1,200 | \$272,597 | \$185,320 | 134% | \$10,362 | \$0,094 \$14,122 | |
| | Cottage Grove (City) | January 1, 2017 | 62 | \$6,000 | \$2,360,530 | \$2,186,472 | 97% | \$256,159 | \$14,122 | |
| | Crane Lake VFD | January 1, 2011 | 18 | \$1,000 | \$149,834 | \$145,094 | 93% | \$15,208 | \$6,366 | |
| | Crookston VFD | January 1, 2017 | 29 | \$3,100 | \$586,509 | \$921,650 | 59% | \$78,329 | \$35,877 | 1 |
| | Culver (Township) | | 11 | \$600 | \$69,829 | \$56,903 | 111% | \$6,034 | \$35,677 \$10,673 | |
| | Dalbo VFD | January 1, 2016 | 26 | | | | | | . , | |
| | | January 1, 2013 | _ | \$1,500 | \$400,083 | \$353,963 | 105% | \$26,929 | \$13,826 | • |
| | DeGraff (City) | January 1, 2010 | 15 | \$500 | \$47,641 | \$32,746 | 123% | \$6,055 | \$6,522 | 1 |
| | Delavan (City) | January 1, 2016 | 21 | \$1,300 | \$221,965 | \$218,767 | 92% | \$22,764 | \$10,673 | |
| | Dent (City) | January 1, 2013 | 30 | \$900 | \$357,536 | \$334,502 | 99% | \$26,732 | \$18,870 | 1 |
| | Eagle's Nest (Township) | January 1, 2014 | 11 | \$500 | \$23,147 | \$7,238 | 223% | \$3,157 | \$7,708 | |
| | Echo (City) | January 1, 2013 | 17 | \$700 | \$257,729 | \$192,859 | 124% | \$14,626 | \$10,080 | 1 |
| 39 | Elbow Tulaby Lakes VFD | January 1, 2011 | 13 | \$800 | \$134,188 | \$104,313 | 117% | \$10,021 | \$8,301 | |

| | Statewide Volunteer Firefighter Reti | irement Plan | | | | | | | | |
|------|--------------------------------------|-----------------|---------|---------------------|-------------|-------------|---------|-----------|-----------|---------------|
| | Statistics as of December 31, 2016 | | | | | | | | | |
| Plan | Lump Sum | | | Benefit Amount | Net | Accrued | Funding | Normal | 2016 Fire | 2018 Required |
| | Fire Departments | Membership Date | Members | Per Year of Service | Assets | Liability | Ratio % | Cost | State Aid | Contribution |
| | Ellsburg VFD | January 1, 2012 | 24 | \$900 | \$107,844 | \$82,768 | 115% | \$10,707 | \$4,151 | \$298 |
| 41 | Elmore (City) | January 1, 2015 | 14 | \$1,250 | \$244,756 | \$178,174 | 125% | \$17,011 | \$9,120 | |
| | Ely (City) | January 1, 2016 | 33 | \$1,800 | \$442,982 | \$467,270 | 85% | \$52,160 | \$24,617 | \$130 |
| 43 | Embarrass Region VFD | January 1, 2012 | 27 | \$1,000 | \$230,208 | \$210,920 | 101% | \$16,102 | \$8,894 | |
| 44 | Emmons (City) | January 1, 2011 | 21 | \$800 | \$386,761 | \$258,615 | 139% | \$19,485 | \$11,266 | i |
| 45 | Evergreen VFD | January 1, 2014 | 13 | \$500 | \$28,018 | \$10,399 | 195% | \$3,984 | \$7,708 | 1 |
| 46 | Fairfax (City) | January 1, 2013 | 29 | \$1,500 | \$342,949 | \$266,575 | 115% | \$30,420 | \$23,315 | |
| 47 | Federal Dam VFD | January 1, 2013 | 9 | \$500 | \$145,109 | \$50,445 | 264% | \$4,450 | \$6,522 | ! |
| 48 | Forada (City) | January 1, 2016 | 32 | \$1,500 | \$473,827 | \$402,004 | 106% | \$43,460 | \$10,673 | |
| 49 | Fredenberg VFD | January 1, 2013 | 24 | \$1,000 | \$232,555 | \$189,235 | 111% | \$19,617 | \$9,739 | |
| 50 | French (Township) | January 1, 2017 | 24 | \$800 | \$149,529 | \$167,069 | 81% | \$17,954 | \$14,823 | · |
| 51 | Frost (City) | January 1, 2017 | 19 | \$900 | \$208,047 | \$203,453 | 95% | \$15,603 | \$13,044 | |
| 52 | Geneva (City) | January 1, 2017 | 29 | \$500 | \$200,998 | \$233,546 | 80% | \$16,733 | \$11,266 | |
| 53 | Gilbert (City) | January 1, 2013 | 21 | \$1,250 | \$248,954 | \$255,928 | 88% | \$25,463 | \$11,859 | |
| 54 | Gnesen VFD | January 1, 2013 | 29 | \$1,500 | \$291,321 | \$354,394 | 74% | \$37,502 | \$14,231 | \$9,64 |
| 55 | Goodview (City) | January 1, 2015 | 32 | \$2,000 | \$388,008 | \$522,552 | 67% | \$53,586 | \$19,963 | \$17,036 |
| 56 | Grand Lake (Township) | January 1, 2013 | 34 | \$1,500 | \$465,385 | \$315,748 | 134% | \$31,428 | \$17,788 | · |
| 57 | Grand Marais (City) | January 1, 2011 | 25 | \$1,500 | \$399,605 | \$372,721 | 98% | \$36,197 | \$19,733 | 1 |
| 58 | Granite Falls (City) | January 1, 2013 | 35 | \$1,500 | \$557,508 | \$536,405 | 95% | \$49,471 | \$29,869 | i e |
| 59 | Greenwood (Township) | January 1, 2017 | 25 | \$1,900 | \$595,166 | \$352,653 | 152% | \$39,065 | \$17,788 | |
| 60 | Hardwick (City) | January 1, 2012 | 24 | \$500 | \$164,268 | \$115,308 | 133% | \$7,784 | \$12,556 | |
| 61 | Henning (City) | January 1, 2017 | 28 | \$1,100 | \$369,573 | \$364,274 | 93% | \$32,591 | \$16,560 | |
| 62 | Hermantown VFD | January 1, 2017 | 23 | \$4,200 | \$1,340,598 | \$1,115,313 | 112% | \$79,733 | \$17,741 | <u>'</u> |
| 63 | Hewitt (City) | January 1, 2014 | 16 | \$900 | \$140,105 | \$107,249 | 118% | \$11,759 | \$8,894 | |
| 64 | Hill City (City) | January 1, 2016 | 35 | \$800 | \$185,059 | \$243,277 | 70% | \$22,993 | \$16,602 | \$383 |
| 65 | Hitterdal (City) | January 1, 2017 | 26 | \$600 | \$227,467 | \$162,424 | 129% | \$13,807 | \$8,894 | |
| 66 | Hollandale (City) | January 1, 2016 | 19 | \$500 | \$149,046 | \$105,478 | 129% | \$10,033 | \$10,554 | |
| 67 | Houston (City) | January 1, 2014 | 27 | \$1,250 | \$451,777 | \$405,495 | 102% | \$38,557 | \$16,790 | |
| 68 | Hovland VFD | January 1, 2013 | 21 | \$1,250 | \$172,955 | \$91,878 | 157% | \$18,276 | \$7,212 | |
| 69 | Hoyt Lakes (City) | January 1, 2016 | 29 | \$1,500 | \$323,961 | \$297,769 | 98% | \$33,828 | \$11,859 | |
| 70 | Industrial VFD | January 1, 2013 | 16 | \$1,000 | \$332,588 | \$266,812 | 116% | \$20,639 | \$9,487 | · · |
| 71 | Isanti VFD | January 1, 2016 | 44 | \$5,500 | \$2,379,500 | \$2,405,485 | 91% | \$220,507 | \$79,019 | |
| 72 | Kelliher (City) | January 1, 2016 | 30 | \$600 | \$221,506 | \$206,599 | 98% | \$18,511 | \$10,673 | |
| 73 | Kettle River (City) | January 1, 2015 | 16 | \$800 | \$154,157 | \$103,345 | 136% | \$9,819 | \$9,487 | · |
| 74 | Lake Bronson (City) | January 1, 2013 | 24 | \$500 | \$180,756 | \$100,276 | 163% | \$10,312 | \$14,823 | |
| | Lakeland VFD | January 1, 2011 | 23 | \$1,000 | \$333,273 | \$260,541 | 117% | \$23,099 | \$10,080 | 1 |
| | Lancaster (City) | January 1, 2017 | 30 | \$500 | \$136,743 | \$83,046 | 146% | \$10,424 | \$11,266 | |
| | Le Sueur (City) | January 1, 2013 | 27 | \$3,500 | \$1,098,516 | \$1,028,851 | 98% | \$94,431 | \$41,003 | 1 |
| | Lester Prairie (City) | January 1, 2012 | 29 | \$1,200 | \$368,643 | \$433,461 | 78% | \$38,429 | \$16,602 | |

| | Statewide Volunteer Firefighter Ret | irement Plan | | | | | | | | |
|-------|--|------------------------------------|----------|---------------------|------------------------|------------------------|--------------|----------------------|----------------------|---------------|
| | Statistics as of December 31, 2016 | | | | | | | | | |
| Plan | Lump Sum | | | Benefit Amount | Net | Accrued | Funding | Normal | 2016 Fire | 2018 Required |
| Count | Fire Departments | Membership Date | Members | Per Year of Service | Assets | Liability | Ratio % | Cost | State Aid | Contribution |
| 79 | Lexington (City) | January 1, 2011 | 25 | \$3,500 | \$593,988 | \$621,974 | 87% | \$60,702 | \$11,266 | \$11,64 |
| 80 | Lino Lakes (City) | January 1, 2015 | 19 | \$5,000 | \$44,527 | \$123,744 | 25% | \$57,277 | \$27,922 | |
| 81 | Linwood (Township) | January 1, 2014 | 32 | \$2,500 | \$763,965 | \$737,474 | 94% | \$71,464 | \$15,673 | |
| 82 | 2 Lutsen (Township) | January 1, 2011 | 21 | \$1,500 | \$234,424 | \$216,113 | 97% | \$24,779 | \$13,044 | |
| 83 | Lynd (City) | January 1, 2017 | 11 | \$1,000 | \$81,247 | \$78,518 | 92% | \$10,115 | \$8,894 | |
| 84 | Mahtomedi (City) | January 1, 2017 | 31 | \$5,200 | \$1,786,299 | \$1,035,823 | 158% | \$95,552 | \$75,564 | |
| 85 | Mahtowa (Township) | January 1, 2014 | 22 | \$500 | \$223,632 | \$118,002 | 174% | \$10,353 | \$9,487 | |
| 86 | Manchester (City) | January 1, 2010 | 17 | \$1,000 | \$171,616 | \$71,387 | 204% | \$12,707 | \$16,009 | |
| 87 | Mayer (City) | January 1, 2013 | 32 | \$2,000 | \$749,730 | \$690,271 | 100% | \$61,893 | \$7,886 | \$3,72 |
| | 3 McGregor (City) | January 1, 2017 | 26 | \$1,900 | \$691,292 | \$655,432 | 97% | \$55,009 | \$33,550 | ' |
| | McKinley (City) | January 1, 2012 | 12 | \$600 | \$99,806 | \$56,754 | 159% | \$6,015 | \$32,493 | |
| |) Melrose (City) | January 1, 2013 | 37 | \$1,500 | \$526,490 | \$406,878 | 117% | \$45,018 | \$21,093 | |
| | Milaca (City) | January 1, 2017 | 31 | \$2,500 | \$737,088 | \$603,844 | 111% | \$57,301 | \$45,273 | |
| | 2 Montrose (City) | January 1, 2016 | 37 | \$3,000 | \$874,211 | \$934,580 | 85% | \$89,704 | \$14,987 | \$14,34 |
| | Mountain Iron (City) | January 1, 2014 | 21 | \$2,000 | \$354,552 | \$265,403 | 120% | \$30,985 | \$7,115 | |
| | Newfolden (City) | January 1, 2017 | 16 | \$600 | \$172,392 | \$117,426 | 135% | \$10,313 | \$8,894 | |
| | Normanna (Township) | January 1, 2012 | 16 | \$500 | \$75,651 | \$41,071 | 160% | \$6,143 | \$9,487 | |
| | 6 North Star (Township) | January 1, 2010 | 25 | \$500 | \$79,286 | \$70,548 | 99% | \$9,417 | \$2,965 | |
| | Northland VFD | January 1, 2015 | 6 | \$1,250 | \$76,183 | \$70,514 | 99% | \$6,230 | \$9,576 | |
| | 3 Northome (City) | January 1, 2013 | 24 | \$700 | \$165,247 | \$173,294 | 87% | \$16,395 | \$28,400 | |
| | Norwood Young America (City) | January 1, 2013 | 37 | \$2,000 | \$748,798 | \$796,209 | 86% | \$74,015 | \$45,174 | |
| | Oak Grove (City) | January 1, 2014 | 42 | \$2,500 | \$1,397,543 | \$1,176,751 | 109% | \$101,685 | \$155,025 | |
| | Oakdale VFD | January 1, 2014 | 46 | \$5,000 | \$2,848,243 | \$2,249,954 | 116% | \$208,250 | \$18,354 | |
| | 2 Ogilvie (City) | January 1, 2014 | 31 | \$1,250 | \$325,425 | \$343,491 | 86% | \$36,162 | \$28,465 | |
| | B Osakis (City) | January 1, 2013 | 22 | \$3,300 | \$777,928 | \$788,604 | 90% | \$75,623 | \$17,894 | |
| | 1 Ottertail (City) | January 1, 2010 | 25 | \$1,000 | \$487,328 | \$352,336 | 128% | \$27,817 | \$11,546 | |
| | Palisade (City) | January 1, 2016 | 20 | \$900 | \$206,992 | \$177,762 | 107% | \$15,114 | \$13,044 | |
| | S Palo VFD | January 1, 2012 | 17 | \$1,300 | \$320,185 | \$281,430 | 107 % | \$24,156 | \$12,556 | |
| | Parkers Prairie (City) | January 1, 2016 | 30 | \$1,300 | \$369,971 | \$465,094 | 73% | \$40,394 | \$15,094 | \$12,50 |
| | Pennock (City) | January 1, 2012 | 25 | \$900 | \$403,865 | \$309,855 | 120% | \$25,711 | \$7,708 | \$12,50 |
| | Pequaywan Lake VFD | January 1, 2012 | 18 | \$500 | \$98,843 | \$76,732 | 116% | \$8,783 | \$14,823 | |
| |) Pickwick VFD | January 1, 2017 | 22 | \$500 | φ90,0 4 3 | \$70,732 | 110% | φο,7ο3 | Φ14,023 | |
| | The second secon | • | | 1 | P227 402 | #20F C40 | 0.40/ | #22.00F | - - | ĺ |
| | Pike Sandy Britt VFD | January 1, 2017 | 19 | \$1,700 | \$337,493 | \$365,619 | 84% | \$33,895 | \$17,788 | 1 |
| | 2 Plato (City) | January 1, 2015 | 31 | \$1,250 | \$357,821 | \$409,257 | 80% | \$35,627 | \$14,230 | \$1,97 |
| | Porter (City) | January 1, 2014 | 29 22 | \$1,000 | \$573,760 | \$523,445 | 102% 103% | \$36,505 \$22,860 | \$16,738 \$21,087 | |
| | Raymond (City) Rice Lake (City) | January 1, 2016 January 1, 2013 | 27 | \$1,000 \$2,000 | \$308,074 \$598,641 | \$277,055 \$539,056 | 103% | \$22,860 | \$21,087 | |
| | S Sabin Elmwood VFD | January 1, 2015 | 30 | \$900 | \$341,292 | \$281,434 | 111% | \$26,190 | \$14,823 | <u> </u> |
| | Sacred Heart (City) | January 1, 2015 | 25 | \$800 | \$134,896 | \$134,917 | 89% | \$16,841 | \$10,673 | |
| | 3 Saint Leo (City) | January 1, 2015 | 18 | \$600 | \$211,197 | \$144,910 | 135% | \$11,593 | \$33,224 | ' |

| | Statewide Volunteer Firefighter Ret | irement Plan | | | | | | | | |
|-----|--|---------------------------------------|---------|---|---------------------|----------------|--------------|---|---|---------------|
| - | Statistics as of December 31, 2016 | | | | | | | | | |
| | | | | | | | | | | |
| | Lump Sum | | | Benefit Amount | Net | Accrued | Funding | Normal | 2016 Fire | 2018 Required |
| | Fire Departments | Membership Date | Members | Per Year of Service | Assets | Liability | Ratio % | Cost | State Aid | Contribution |
| | Scandia (City) | January 1, 2011 | 28 | \$2,800 | \$723,514 | \$757,156 | 87% | \$75,659 | \$14,843 | |
| | Scandia Valley (Township) | January 1, 2012 | 22 | \$1,250 | \$336,627 | \$241,927 | 126% | \$25,372 | \$9,487 | |
| | Shevlin (City) | January 1, 2013 | 24 | \$800 | \$306,817 | \$225,582 | 125% | \$19,737 | \$15,842 | |
| | Silver Lake (City) | January 1, 2016 | 31 | \$1,000 | \$346,829 | \$438,456 | 73% | \$35,838 | \$15,842 | \$5,949 |
| | Solway (Cloquet) VFD St Louis Co | January 1, 2017 | 21 | \$1,700 | \$259,689 | \$180,031 | 127% | \$24,055 | \$17,788 | |
| | Solway Rural VFD Beltrami Co | January 1, 2017 | 16 | \$500 | \$121,460 | \$54,117 | 199% | \$6,859 | \$11,266 | |
| 125 | Spring Grove (City) | January 1, 2017 | 31 | \$800 | \$205,539 | \$185,452 | 100% | \$20,243 | \$15,954 | - |
| 126 | St Francis (City) | January 1, 2017 | 26 | \$2,900 | \$685,791 | \$517,341 | 120% | \$52,745 | \$35,592 | |
| 127 | St Paul Park (City) | January 1, 2017 | 30 | \$2,900 | \$761,009 | \$692,752 | 99% | \$76,531 | \$28,697 | - |
| 128 | Stephen VFD | January 1, 2017 | 28 | \$900 | \$266,846 | \$189,606 | 126% | \$22,582 | \$18,296 | - |
| 129 | Sunburg (City) | January 1, 2012 | 27 | \$500 | \$214,200 | \$179,308 | 111% | \$14,366 | \$13,637 | - |
| 130 | Tower (City) | January 1, 2012 | 22 | \$600 | \$196,077 | \$102,547 | 172% | \$11,244 | \$8,894 | - |
| 131 | Twin Valley (City) | January 1, 2010 | 33 | \$1,000 | \$290,833 | \$223,588 | 117% | \$24,582 | \$12,452 | - |
| 132 | Ulen (City) | January 1, 2013 | 23 | \$800 | \$229,665 | \$233,146 | 92% | \$16,746 | \$14,230 | - |
| 133 | Vesta (City) | January 1, 2017 | 21 | \$600 | \$144,204 | \$139,356 | 95% | \$13,214 | \$10,080 | - |
| 134 | Victoria (City) | January 1, 2014 | 53 | \$3,000 | \$1,064,511 | \$1,110,607 | 87% | \$115,362 | \$62,285 | - |
| 135 | Waconia (City) | January 1, 2015 | 36 | \$3,500 | \$1,329,338 | \$1,071,982 | 113% | \$107,144 | \$85,177 | - |
| 136 | Waite Park (City) | January 1, 2014 | 31 | \$2,100 | \$756,917 | \$590,634 | 117% | \$57,394 | \$39,862 | - |
| 137 | Warba - Feeley - Sago (City/Twp) | January 1, 2011 | 18 | \$600 | \$192,970 | \$91,245 | 192% | \$9,513 | \$11,266 | - |
| | Willmar (City) | January 1, 2012 | 49 | \$3,500 | \$1,383,234 | \$1,335,737 | 94% | \$141,979 | \$104,601 | - |
| 139 | Winnebago (City) | January 1, 2017 | 37 | \$1,300 | \$470,982 | \$435,986 | 100% | \$35,633 | \$22,024 | - |
| | Wolf Lake (City) | January 1, 2013 | 30 | \$1,000 | \$217,173 | \$151,003 | 129% | \$17,964 | \$13,863 | - |
| 141 | Wright (City) | January 1, 2014 | 14 | \$1,250 | \$164,257 | \$73,483 | 190% | \$12,820 | \$7,708 | _ |
| | Subtotals Lump Sum Plans | , , , , , , , , , , , , , , , , , , , | 3516 | , | \$57,658,648 | , ,, | | , | , | |
| | | | | | 4 01,000,010 | | | | | |
| | Monthly Annuity | | | Benefit Amount | Net | Accrued | Funding | Normal | \$2,016 | 2018 Required |
| | Fire Departments | | Members | Per Year of Service | Assets | Liability | Ratio | Cost | State Aid | |
| | Spring Lake Park* | January 1, 2016 | 63 | \$38 | \$14,514,552 | \$10,091,704 | 144% | \$177.443 | \$427.661 | \$0 |
| | | January 1, 2010 | | | ψ,σ,σσ2 | ψ.ο,οο.,.ο. | , , | ψ, | Ψ121,001 | |
| | Totals Lump Sum and Monthly Plans | | 3579 | | \$72,173,199 | | , | l l | | |
| | l come zamp cam and monany i iano | | | | ψ. Ξ, σ, . σσ | | | | | |
| | These figures are unaudited. Net assets represent the market value of investments in each entity's account. Accrued liabilities and normal cost are approximations | | | | | | | | | |
| | | | | | ant. Acorded habi | intoo ana nomi | 1 0001 010 0 | рргожиналогю | | |
| | based on spreadsheets approved by PERA's actuary, but are not calculated by the actuary. | | | | | | | | | |
| | 2016 Fire State Aid consists of both the Fire State Aid and the Fire Supplement Aid. | | | | | | | | | |
| | Both amounts were paid by the State and deposited into each fire department's account during FY16. | | | | | | | | | |
| | | | | | | | | | | |
| | * Amounts Based on Actuarial Valuation | on as of 1/1/2017 | | | | | | | | |