

2025 DATA COMPILATION OF SVF PLAN ANNUAL FUNDING REPORTS

The following data contains some elements of the Annual Funding Reports PERA prepares and distributes annually by August 1 to each fire department participating in the Statewide Volunteer Firefighter (SVF) Plan. The Annual Funding Report details the fire department's SVF Plan funding status and any required contribution for the following year.

Please exercise caution when using this data to draw conclusions or make decisions about a fire department's benefit level. Users should contact PERA at PERASVF@mnpera.org to understand the impact of potential changes to the fire department's SVF Plan benefit level.

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E	(C+D+E, not less than 0)	F	G	H	(F+G+H)	
Alaska Fire Department	1/1/2019	\$900	\$271,818	\$156,099	\$115,719	174%	\$10,364	\$1,080	\$(11,572)	\$0	\$(8,973)	\$(1,321)	\$(16,309)	\$(26,603)	None
Albert Lea Volunteer Fire Fighter Department	1/1/2013	\$4,000	\$1,389,307	\$361,212	\$1,028,095	385%	\$42,070	\$1,500	\$(102,810)	\$0	\$(119,185)	\$(17,548)	\$(83,358)	\$(220,091)	None
Battle Lake Fire Department	1/1/2025	\$3,000	\$1,212,363	\$920,156	\$292,207	132%	\$66,080	\$1,740	\$0	\$67,820	\$(43,988)	\$(6,476)	\$(72,742)	\$(123,206)	None
Big Lake Fire Department	1/1/2025	\$7,000	\$1,578,229	\$1,539,111	\$39,118	103%	\$206,840	\$3,180	\$0	\$210,020	\$(157,840)	\$(23,239)	\$(94,694)	\$(275,773)	None
Brimson Area Fire Department	1/1/2020	\$1,800	\$272,532	\$105,637	\$166,895	258%	\$16,717	\$660	\$(16,690)	\$687	\$(9,664)	\$(1,423)	\$(16,352)	\$(27,439)	None
Buyck Voluntary Fire Department	1/1/2011	\$1,000	\$226,679	\$148,106	\$78,573	153%	\$19,911	\$1,680	\$(7,857)	\$13,734	\$(8,283)	\$(1,220)	\$(13,601)	\$(23,104)	None
Central Lakes Volunteer Fire	1/1/2014	\$1,600	\$204,450	\$125,188	\$79,262	163%	\$23,051	\$1,200	\$(7,926)	\$16,325	\$(13,806)	\$(2,033)	\$(12,267)	\$(28,106)	None
City of Aitkin Volunteer Fire Department	1/1/2015	\$4,200	\$1,643,000	\$1,423,271	\$219,729	115%	\$113,878	\$1,860	\$(21,973)	\$93,765	\$(84,644)	\$(12,462)	\$(98,580)	\$(195,686)	None
City of Albertville Volunteer Fire Department	1/1/2024	\$5,400	\$1,502,327	\$1,135,732	\$366,595	132%	\$123,285	\$1,680	\$(36,660)	\$88,305	\$(150,517)	\$(22,161)	\$(90,140)	\$(262,818)	None
City of Alden Volunteer Fire Department	1/1/2011	\$1,200	\$363,305	\$274,602	\$88,703	132%	\$21,924	\$1,320	\$(8,870)	\$14,374	\$(16,566)	\$(2,439)	\$(21,798)	\$(40,803)	None
City of Arlington Volunteer Fire Department	1/1/2025	\$2,500	\$1,530,066	\$1,364,022	\$166,044	112%	\$84,447	\$2,580	\$0	\$87,027	\$(35,256)	\$(5,191)	\$(91,804)	\$(132,251)	None
City of Ashby Volunteer Fire Department	1/1/2013	\$1,500	\$881,248	\$612,190	\$269,058	144%	\$38,874	\$1,920	\$(26,906)	\$13,888	\$(20,219)	\$(2,977)	\$(52,875)	\$(76,071)	None
City of Audubon Volunteer Fire Department	1/1/2025	\$3,100	\$890,465	\$745,614	\$144,851	119%	\$62,968	\$1,920	\$0	\$64,888	\$(38,565)	\$(5,678)	\$(53,428)	\$(97,671)	None
City of Aurora Volunteer Fire Department	1/1/2016	\$2,000	\$425,193	\$373,526	\$51,667	114%	\$37,732	\$1,260	\$(5,167)	\$33,825	\$(13,400)	\$(1,973)	\$(25,512)	\$(40,885)	None
City of Balaton Volunteer Fire Department	1/1/2024	\$1,200	\$433,101	\$306,062	\$127,039	142%	\$28,628	\$1,860	\$(12,704)	\$17,784	\$(24,122)	\$(3,552)	\$(25,986)	\$(53,660)	None
City of Barnum Volunteer Fire Department	1/1/2014	\$1,700	\$563,478	\$394,358	\$169,120	143%	\$38,095	\$1,560	\$(16,912)	\$22,743	\$(15,876)	\$(2,338)	\$(33,809)	\$(52,023)	None
City of Barrett Volunteer Fire Department	1/1/2017	\$1,300	\$374,680	\$249,223	\$125,457	150%	\$29,855	\$1,560	\$(12,546)	\$18,869	\$(14,496)	\$(2,134)	\$(22,481)	\$(39,111)	None
City of Belle Plaine Volunteer Fire Department	1/1/2025	\$5,500	\$1,345,107	\$1,534,556	\$(189,449)	88%	\$150,901	\$2,040	\$18,945	\$171,886	\$(84,802)	\$(12,486)	\$(80,706)	\$(177,994)	None
City of Belview Volunteer Fire Department	1/1/2016	\$1,000	\$421,674	\$327,304	\$94,370	129%	\$19,948	\$1,320	\$(9,437)	\$11,831	\$(14,596)	\$(2,149)	\$(25,300)	\$(42,045)	None
City of Benson Volunteer Fire Department	1/1/2018	\$1,800	\$807,462	\$689,594	\$117,868	117%	\$54,091	\$1,800	\$(11,787)	\$44,104	\$(50,833)	\$(7,484)	\$(48,448)	\$(106,765)	None
City of Bigelow Volunteer Fire Department	1/1/2025	\$500	\$504,075	\$168,815	\$335,260	299%	\$9,785	\$1,860	\$0	\$11,645	\$(13,116)	\$(1,931)	\$(30,245)	\$(45,292)	None
City of Biwabik Volunteer Fire Department	1/1/2018	\$2,100	\$438,992	\$234,286	\$204,706	187%	\$46,628	\$2,160	\$(20,471)	\$28,317	\$(11,735)	\$(1,728)	\$(26,340)	\$(39,803)	None
City of Blomkest Volunteer Fire Department	1/1/2016	\$1,200	\$555,925	\$137,906	\$418,019	403%	\$7,925	\$600	\$(41,802)	\$0	\$(18,660)	\$(2,747)	\$(33,356)	\$(54,763)	None
City of Braham Volunteer Fire Department	1/1/2021	\$3,500	\$750,003	\$655,149	\$94,854	114%	\$55,903	\$1,500	\$(9,485)	\$47,918	\$(42,321)	\$(6,231)	\$(45,000)	\$(93,552)	None

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			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
City of Brandon Volunteer Fire Department	1/1/2012	\$1,800	\$643,934	\$640,074	\$3,860	101%	\$48,280	\$2,040	\$(386)	\$49,934	\$(19,710)	\$(2,902)	\$(38,636)	\$(61,248)	None
City of Breckenridge Volunteer Fire Department	1/1/2023	\$1,500	\$751,691	\$491,710	\$259,981	153%	\$38,533	\$1,740	\$(25,998)	\$14,275	\$(42,942)	\$(6,323)	\$(45,101)	\$(94,366)	None
City of Bricelyn Volunteer Fire Department	1/1/2017	\$1,300	\$559,620	\$327,144	\$232,476	171%	\$24,554	\$1,380	\$(23,248)	\$2,686	\$(11,958)	\$(1,761)	\$(33,577)	\$(47,296)	None
City of Brook Park Volunteer Fire Department	1/1/2016	\$1,200	\$504,611	\$275,278	\$229,333	183%	\$21,303	\$1,320	\$(22,933)	\$0	\$(11,735)	\$(1,728)	\$(30,277)	\$(43,740)	None
City of Brooten Volunteer Fire Department	1/1/2025	\$1,200	\$880,967	\$454,129	\$426,838	194%	\$26,205	\$1,980	\$0	\$28,185	\$(19,428)	\$(2,860)	\$(52,858)	\$(75,146)	None
City of Browerville Volunteer Fire Department	1/1/2017	\$1,800	\$621,499	\$437,576	\$183,923	142%	\$38,149	\$1,560	\$(18,392)	\$21,317	\$(24,881)	\$(3,663)	\$(37,290)	\$(65,834)	None
City of Brownsville Volunteer Fire Department	1/1/2018	\$2,100	\$495,229	\$259,204	\$236,025	191%	\$29,109	\$1,560	\$(23,603)	\$7,066	\$(13,116)	\$(1,931)	\$(29,714)	\$(44,761)	None
City of Cambridge Volunteer Fire Department	1/1/2015	\$6,000	\$2,019,867	\$1,738,226	\$281,641	116%	\$187,713	\$2,160	\$0	\$189,873	\$(122,591)	\$(18,049)	\$(121,192)	\$(261,832)	None
City of Canby Volunteer Fire Department	1/1/2013	\$2,700	\$1,013,342	\$685,310	\$328,032	148%	\$63,035	\$1,800	\$(32,803)	\$32,032	\$(31,917)	\$(4,699)	\$(60,801)	\$(97,417)	None
City of Canton Volunteer Fire Department	1/1/2019	\$900	\$239,169	\$174,412	\$64,757	137%	\$16,918	\$1,260	\$(6,476)	\$11,702	\$(13,806)	\$(2,033)	\$(14,350)	\$(30,189)	None
City of Carver Volunteer Fire Department	1/1/2023	\$5,200	\$1,697,827	\$1,766,634	\$(68,807)	96%	\$173,313	\$2,760	\$6,881	\$182,954	\$(68,527)	\$(10,090)	\$(101,870)	\$(180,487)	\$2,467
City of Center City Volunteer Fire Department	1/1/2015	\$3,000	\$730,921	\$507,095	\$223,826	144%	\$49,209	\$1,200	\$(22,383)	\$28,026	\$(20,939)	\$(3,083)	\$(43,855)	\$(67,877)	None
City of Chatfield Volunteer Fire Department	1/1/2020	\$3,450	\$885,519	\$655,572	\$229,947	135%	\$86,128	\$1,800	\$(22,995)	\$64,933	\$(49,309)	\$(7,260)	\$(53,131)	\$(109,700)	None
City of Chisago Volunteer Fire Department	1/1/2025	\$6,200	\$1,738,629	\$1,346,727	\$391,902	129%	\$98,172	\$1,320	\$0	\$99,492	\$(59,222)	\$(8,719)	\$(104,318)	\$(172,259)	None
City of Claremont Volunteer Fire Department	1/1/2025	\$1,300	\$449,221	\$223,573	\$225,648	201%	\$25,154	\$1,380	\$0	\$26,534	\$(17,671)	\$(2,602)	\$(26,953)	\$(47,226)	None
City of Clarks Grove Volunteer Fire Department	1/1/2016	\$1,200	\$417,708	\$247,485	\$170,223	169%	\$17,401	\$1,620	\$(17,022)	\$1,999	\$(15,638)	\$(2,302)	\$(25,062)	\$(43,002)	None
City of Clear Lake Volunteer Fire Department	1/1/2025	\$3,800	\$1,543,364	\$1,251,380	\$291,984	123%	\$103,621	\$2,100	\$0	\$105,721	\$(45,057)	\$(6,634)	\$(92,602)	\$(144,293)	None
City of Clearwater Volunteer Fire Department	1/1/2025	\$2,000	\$735,815	\$495,731	\$240,084	148%	\$46,037	\$2,100	\$0	\$48,137	\$(42,928)	\$(6,320)	\$(44,149)	\$(93,397)	None
City of Cold Spring Volunteer Fire Department	1/1/2025	\$3,500	\$1,406,206	\$1,200,472	\$205,734	117%	\$82,949	\$1,860	\$0	\$84,809	\$(59,791)	\$(8,803)	\$(84,372)	\$(152,966)	None
City of Cologne Volunteer Fire Department	1/1/2024	\$2,500	\$1,187,907	\$1,098,839	\$89,068	108%	\$72,931	\$2,400	\$0	\$75,331	\$(31,982)	\$(4,709)	\$(71,274)	\$(107,965)	None
City of Cosmos Volunteer Fire Department	1/1/2017	\$1,900	\$553,230	\$402,914	\$150,316	137%	\$28,147	\$1,320	\$(15,032)	\$14,435	\$(18,468)	\$(2,719)	\$(33,194)	\$(54,381)	None

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			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
City of Cottonwood Volunteer Fire Department	1/1/2019	\$2,000	\$939,355	\$647,597	\$291,758	145%	\$42,451	\$1,740	\$(29,176)	\$15,015	\$(27,256)	\$(4,013)	\$(56,361)	\$(87,630)	None
City of Dakota Volunteer Fire Department	1/1/2023	\$1,200	\$348,199	\$221,498	\$126,701	157%	\$15,996	\$1,020	\$(12,670)	\$4,346	\$(12,425)	\$(1,829)	\$(20,892)	\$(35,146)	None
City of Darfur Volunteer Fire Department	1/1/2025	\$800	\$152,702	\$74,598	\$78,104	205%	\$8,607	\$960	\$0	\$9,567	\$(11,044)	\$(1,626)	\$(9,162)	\$(21,832)	None
City of Dassel Volunteer Fire Department	1/1/2025	\$4,000	\$1,627,693	\$1,074,942	\$552,751	151%	\$76,689	\$1,740	\$0	\$78,429	\$(52,742)	\$(7,765)	\$(97,662)	\$(158,169)	None
City of De Graff Volunteer Fire Department	1/1/2010	\$500	\$156,826	\$71,889	\$84,937	218%	\$8,353	\$1,020	\$(8,494)	\$879	\$(7,593)	\$(1,118)	\$(9,410)	\$(18,121)	None
City of Delavan Volunteer Fire Department	1/1/2016	\$1,300	\$391,206	\$266,959	\$124,247	147%	\$25,639	\$1,140	\$(12,425)	\$14,354	\$(13,104)	\$(1,929)	\$(23,472)	\$(38,505)	None
City of Dent Volunteer Fire Department	1/1/2013	\$1,800	\$565,578	\$346,779	\$218,799	163%	\$29,487	\$1,200	\$(21,880)	\$8,807	\$(36,323)	\$(5,348)	\$(33,935)	\$(75,606)	None
City of Dodge Center Volunteer Fire Department	1/1/2024	\$2,000	\$1,190,443	\$474,178	\$716,265	251%	\$49,341	\$2,040	\$(71,627)	\$0	\$(30,454)	\$(4,484)	\$(71,427)	\$(106,365)	None
City of Dunnell Volunteer Fire Department	1/1/2020	\$950	\$204,851	\$150,999	\$53,852	136%	\$11,540	\$840	\$(5,385)	\$6,995	\$(10,068)	\$(1,482)	\$(12,291)	\$(23,841)	None
City of East Bethel Volunteer Fire Department	1/1/2024	\$8,000	\$2,702,125	\$2,469,307	\$232,818	109%	\$216,359	\$2,040	\$(23,282)	\$195,117	\$(92,424)	\$(13,608)	\$(162,128)	\$(268,160)	None
City of Echo Volunteer Fire Department	1/1/2013	\$1,200	\$406,611	\$200,963	\$205,648	202%	\$14,982	\$840	\$(20,565)	\$0	\$(14,044)	\$(2,068)	\$(24,397)	\$(40,509)	None
City of Elgin Volunteer Fire Department	1/1/2020	\$1,800	\$762,024	\$658,929	\$103,095	116%	\$48,721	\$1,980	\$(10,310)	\$40,391	\$(32,345)	\$(4,762)	\$(45,721)	\$(82,828)	None
City of Ellsworth Volunteer Fire Department	1/1/2020	\$1,100	\$438,230	\$519,800	\$(81,570)	84%	\$25,234	\$1,500	\$8,157	\$34,891	\$(15,876)	\$(2,338)	\$(26,294)	\$(44,508)	None
City of Elmore Volunteer Fire Department	1/1/2015	\$1,900	\$468,243	\$306,005	\$162,238	153%	\$22,174	\$660	\$(16,224)	\$6,610	\$(11,295)	\$(1,663)	\$(28,095)	\$(41,053)	None
City of Ely Volunteer Fire Department	1/1/2016	\$2,200	\$988,418	\$832,635	\$155,783	119%	\$71,603	\$2,340	\$(15,578)	\$58,365	\$(26,928)	\$(3,965)	\$(59,305)	\$(90,198)	None
City of Emmons Volunteer Fire Department	1/1/2011	\$1,000	\$697,137	\$312,841	\$384,296	223%	\$21,622	\$1,860	\$(38,430)	\$0	\$(13,116)	\$(1,931)	\$(41,828)	\$(56,875)	None
City of Evansville Volunteer Fire Department	1/1/2021	\$1,400	\$451,030	\$242,628	\$208,402	186%	\$28,078	\$1,560	\$(20,840)	\$8,798	\$(15,187)	\$(2,236)	\$(27,062)	\$(44,485)	None
City of Eveleth Volunteer Fire Department	1/1/2025	\$3,000	\$671,830	\$478,954	\$192,876	140%	\$38,115	\$1,440	\$0	\$39,555	\$(20,965)	\$(3,087)	\$(40,310)	\$(64,362)	None
City of Fairfax Volunteer Fire Department	1/1/2013	\$3,000	\$864,676	\$755,581	\$109,095	114%	\$73,006	\$2,340	\$(10,910)	\$64,436	\$(28,870)	\$(4,251)	\$(51,881)	\$(85,002)	None
City of Finlayson Volunteer Fire Department	1/1/2021	\$1,100	\$438,156	\$300,919	\$137,237	146%	\$19,370	\$1,380	\$(13,724)	\$7,026	\$(19,357)	\$(2,850)	\$(26,289)	\$(48,496)	None
City of Forada Volunteer Fire Department	1/1/2016	\$1,900	\$895,352	\$460,798	\$434,554	194%	\$36,516	\$1,680	\$(43,455)	\$0	\$(20,018)	\$(2,947)	\$(53,721)	\$(76,686)	None

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			A	B	(A-B)	(A/B)	C	D	E	(C+D+E, not less than 0)	F	G	H	(F+G+H)	
City of Frost Volunteer Fire Department	1/1/2017	\$900	\$433,078	\$223,264	\$209,814	194%	\$17,532	\$1,320	\$(20,981)	\$0	\$(13,772)	\$(2,028)	\$(25,985)	\$(41,785)	None
City of Garfield Volunteer Fire Department	1/1/2024	\$2,600	\$1,076,359	\$855,714	\$220,645	126%	\$75,828	\$1,920	\$(22,065)	\$55,683	\$(25,766)	\$(3,794)	\$(64,582)	\$(94,142)	None
City of Garvin Volunteer Fire Department	1/1/2020	\$800	\$217,653	\$36,359	\$181,294	599%	\$5,718	\$720	\$(18,129)	\$0	\$(11,735)	\$(1,728)	\$(13,059)	\$(26,522)	None
City of Gaylord Volunteer Fire Department	1/1/2022	\$2,200	\$644,816	\$644,177	\$639	100%	\$45,896	\$1,560	\$(64)	\$47,392	\$(34,154)	\$(5,029)	\$(38,689)	\$(77,872)	None
City of Geneva Volunteer Fire Department	1/1/2017	\$800	\$374,827	\$290,053	\$84,774	129%	\$12,901	\$1,260	\$(8,477)	\$5,684	\$(15,876)	\$(2,338)	\$(22,490)	\$(40,704)	None
City of Gilbert Volunteer Fire Department	1/1/2013	\$2,000	\$428,834	\$465,562	\$(36,728)	92%	\$37,100	\$1,440	\$3,673	\$42,213	\$(13,806)	\$(2,033)	\$(25,730)	\$(41,569)	\$644
City of Goodview Volunteer Fire Department	1/1/2015	\$3,000	\$746,494	\$744,802	\$1,692	100%	\$62,831	\$2,040	\$0	\$64,871	\$(26,979)	\$(3,972)	\$(44,790)	\$(75,741)	None
City of Grand Marais Volunteer Fire Department	1/1/2011	\$2,300	\$670,344	\$431,570	\$238,774	155%	\$34,087	\$960	\$(23,877)	\$11,170	\$(27,461)	\$(4,043)	\$(40,221)	\$(71,725)	None
City of Grand Rapids Volunteer Fire Department	1/1/2025	\$9,500	\$4,513,337	\$3,664,618	\$848,719	123%	\$364,161	\$2,460	\$0	\$366,621	\$(151,809)	\$(22,351)	\$(270,800)	\$(444,960)	None
City of Granite Falls Volunteer Fire Department	1/1/2013	\$2,600	\$851,866	\$821,868	\$29,998	104%	\$79,745	\$2,100	\$0	\$81,845	\$(35,869)	\$(5,281)	\$(51,112)	\$(92,262)	None
City of Hallock Volunteer Fire Department	1/1/2024	\$1,000	\$300,818	\$172,157	\$128,661	175%	\$21,473	\$1,680	\$(12,866)	\$10,287	\$(19,328)	\$(2,846)	\$(18,049)	\$(40,223)	None
City of Hamburg Volunteer Fire Department	1/1/2019	\$2,300	\$743,093	\$598,525	\$144,568	124%	\$45,178	\$1,380	\$(14,457)	\$32,101	\$(15,876)	\$(2,338)	\$(44,586)	\$(62,800)	None
City of Hanley Falls Volunteer Fire Department	1/1/2022	\$900	\$318,333	\$251,783	\$66,550	126%	\$20,774	\$1,560	\$(6,655)	\$15,679	\$(16,566)	\$(2,439)	\$(19,100)	\$(38,105)	None
City of Hardwick Volunteer Fire Department	1/1/2012	\$1,300	\$361,347	\$213,691	\$147,656	169%	\$16,662	\$1,020	\$(14,766)	\$2,916	\$(16,099)	\$(2,370)	\$(21,681)	\$(40,150)	None
City of Harris Volunteer Fire Department	1/1/2020	\$3,700	\$259,371	\$158,059	\$101,312	164%	\$44,061	\$1,200	\$(10,131)	\$35,130	\$(9,129)	\$(1,344)	\$(15,562)	\$(26,035)	\$9,095
City of Hastings Volunteer Fire Department	1/1/2023	\$12,000	\$6,873,545	\$4,054,429	\$2,819,116	170%	\$355,022	\$2,820	\$(281,912)	\$75,930	\$(251,928)	\$(37,092)	\$(412,413)	\$(701,433)	None
City of Hayfield Volunteer Fire Department	1/1/2019	\$2,200	\$1,027,187	\$830,368	\$196,819	124%	\$62,041	\$2,100	\$(19,682)	\$44,459	\$(40,665)	\$(5,987)	\$(61,631)	\$(108,283)	None
City of Hendricks Volunteer Fire Department	1/1/2023	\$1,400	\$411,465	\$506,345	\$(94,880)	81%	\$42,775	\$1,920	\$9,488	\$54,183	\$(20,708)	\$(3,049)	\$(24,688)	\$(48,445)	\$5,738
City of Henning Volunteer Fire Department	1/1/2017	\$1,300	\$712,702	\$471,624	\$241,078	151%	\$35,414	\$1,740	\$(24,108)	\$13,046	\$(24,528)	\$(3,611)	\$(42,762)	\$(70,901)	None
City of Hermantown Volunteer Fire Department	1/1/2024	\$6,500	\$188,527	\$154,942	\$33,585	122%	\$87,677	\$1,440	\$(3,359)	\$85,758	\$(82,039)	\$(12,079)	\$(11,312)	\$(105,430)	None
City of Hewitt Volunteer Fire Department	1/1/2014	\$1,600	\$334,129	\$242,148	\$91,981	138%	\$19,936	\$840	\$(9,198)	\$11,578	\$(10,354)	\$(1,524)	\$(20,048)	\$(31,926)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E	(C+D+E, not less than 0)	F	G	H	(F+G+H)	
City of Hill City Volunteer Fire Department	1/1/2016	\$1,500	\$389,156	\$476,824	\$(87,668)	82%	\$32,358	\$1,860	\$8,767	\$42,985	\$(17,947)	\$(2,642)	\$(23,349)	\$(43,938)	None
City of Hills Volunteer Fire Department	1/1/2018	\$1,500	\$487,856	\$314,633	\$173,223	155%	\$26,985	\$1,380	\$(17,322)	\$11,043	\$(20,853)	\$(3,070)	\$(29,271)	\$(53,194)	None
City of Hinckley Volunteer Fire Department	1/1/2020	\$2,500	\$1,058,435	\$684,796	\$373,639	155%	\$56,461	\$1,740	\$(37,364)	\$20,837	\$(43,457)	\$(6,398)	\$(63,506)	\$(113,361)	None
City of Hitterdal Volunteer Fire Department	1/1/2017	\$1,000	\$493,495	\$330,537	\$162,958	149%	\$24,704	\$1,560	\$(16,296)	\$9,968	\$(12,425)	\$(1,829)	\$(29,610)	\$(43,864)	None
City of Hoffman Volunteer Fire Department	1/1/2024	\$1,000	\$332,443	\$231,363	\$101,080	144%	\$23,570	\$1,500	\$0	\$25,070	\$(17,257)	\$(2,541)	\$(19,947)	\$(39,745)	None
City of Hollandale Volunteer Fire Department	1/1/2016	\$1,000	\$259,110	\$195,382	\$63,728	133%	\$19,730	\$1,440	\$(6,373)	\$14,797	\$(13,471)	\$(1,983)	\$(15,547)	\$(31,001)	None
City of Houston Volunteer Fire Department	1/1/2014	\$1,900	\$845,547	\$707,166	\$138,381	120%	\$46,295	\$1,800	\$(13,838)	\$34,257	\$(21,702)	\$(3,195)	\$(50,733)	\$(75,630)	None
City of Hoyt Lakes Volunteer Fire Department	1/1/2016	\$2,100	\$495,234	\$385,707	\$109,527	128%	\$40,032	\$1,920	\$(10,953)	\$30,999	\$(15,187)	\$(2,236)	\$(29,714)	\$(47,137)	None
City of International Falls Volunteer Fire Department	1/1/2019	\$5,500	\$1,555,031	\$1,377,594	\$177,437	113%	\$161,886	\$2,580	\$(17,744)	\$146,722	\$(73,763)	\$(10,860)	\$(93,302)	\$(177,925)	None
City of Kelliher Volunteer Fire Department	1/1/2016	\$1,100	\$311,572	\$260,257	\$51,315	120%	\$25,897	\$1,380	\$0	\$27,277	\$(16,278)	\$(2,397)	\$(18,694)	\$(37,369)	None
City of Kennedy Volunteer Fire Department	1/1/2025	\$1,000	\$273,681	\$191,909	\$81,772	143%	\$16,303	\$960	\$0	\$17,263	\$(14,859)	\$(2,188)	\$(16,421)	\$(33,468)	None
City of Kerrick Volunteer Fire Department	1/1/2022	\$500	\$121,507	\$88,850	\$32,657	137%	\$7,690	\$1,020	\$(3,266)	\$5,444	\$(8,283)	\$(1,220)	\$(7,290)	\$(16,793)	None
City of Kettle River Volunteer Fire Department	1/1/2015	\$800	\$291,991	\$65,204	\$226,787	448%	\$7,578	\$1,260	\$(22,679)	\$0	\$(11,044)	\$(1,626)	\$(17,519)	\$(30,189)	None
City of Kiester Volunteer Fire Department	1/1/2019	\$500	\$383,912	\$175,903	\$208,009	218%	\$9,866	\$1,440	\$(20,801)	\$0	\$(16,566)	\$(2,439)	\$(23,035)	\$(42,040)	None
City of Lake Bronson Volunteer Fire Department	1/1/2013	\$1,400	\$419,563	\$273,111	\$146,452	154%	\$22,967	\$1,380	\$(14,645)	\$9,702	\$(17,257)	\$(2,541)	\$(25,174)	\$(44,972)	None
City of Lake Elmo Volunteer Fire Department	1/1/2024	\$8,000	\$1,840,719	\$1,260,175	\$580,544	146%	\$176,160	\$2,340	\$(58,054)	\$120,446	\$(134,614)	\$(19,820)	\$(110,443)	\$(264,877)	None
City of Lake Lillian Volunteer Fire Department	1/1/2021	\$900	\$262,873	\$168,315	\$94,558	156%	\$11,805	\$840	\$(9,456)	\$3,189	\$(12,807)	\$(1,886)	\$(15,772)	\$(30,465)	None
City of Lancaster Volunteer Fire Department	1/1/2017	\$1,100	\$385,854	\$271,610	\$114,244	142%	\$27,245	\$1,680	\$(11,424)	\$17,501	\$(16,566)	\$(2,439)	\$(23,151)	\$(42,156)	None
City of Le Sueur Volunteer Fire Department	1/1/2013	\$5,300	\$1,527,898	\$1,441,201	\$86,697	106%	\$138,662	\$1,620	\$(8,670)	\$131,612	\$(54,527)	\$(8,028)	\$(91,674)	\$(154,229)	None
City of Leroy Volunteer Fire Department	1/1/2022	\$1,200	\$419,134	\$362,911	\$56,223	115%	\$24,200	\$1,920	\$(5,622)	\$20,498	\$(18,491)	\$(2,723)	\$(25,148)	\$(46,362)	None
City of Lester Prairie Volunteer Fire Department	1/1/2012	\$1,700	\$807,397	\$850,438	\$(43,041)	95%	\$53,740	\$2,100	\$4,304	\$60,144	\$(22,231)	\$(3,273)	\$(48,444)	\$(73,948)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
City of Lexington Volunteer Fire Department	1/1/2011	\$5,700	\$693,296	\$466,530	\$226,766	149%	\$70,457	\$1,020	\$(22,677)	\$48,800	\$(19,743)	\$(2,907)	\$(41,598)	\$(64,248)	None
City of Lindstrom Volunteer Fire Department	1/1/2025	\$4,000	\$1,423,667	\$1,388,595	\$35,072	103%	\$99,854	\$1,740	\$0	\$101,594	\$(59,398)	\$(8,745)	\$(85,420)	\$(153,563)	None
City of Lino Lakes Volunteer Fire Department	1/1/2015	\$7,000	\$1,886,057	\$864,447	\$1,021,610	218%	\$138,134	\$1,620	\$(102,161)	\$37,593	\$(178,162)	\$(26,231)	\$(113,163)	\$(317,556)	None
City of Litchfield Volunteer Fire Department	1/1/2025	\$2,400	\$752,024	\$741,516	\$10,508	101%	\$75,921	\$1,860	\$0	\$77,781	\$(87,314)	\$(12,855)	\$(45,121)	\$(145,290)	None
City of Luverne Volunteer Fire Department	1/1/2025	\$3,000	\$1,793,363	\$1,239,458	\$553,905	145%	\$101,606	\$2,220	\$0	\$103,826	\$(60,268)	\$(8,873)	\$(107,602)	\$(176,743)	None
City of Lynd Volunteer Fire Department	1/1/2017	\$1,000	\$214,046	\$146,767	\$67,279	146%	\$14,936	\$1,140	\$(6,728)	\$9,348	\$(7,593)	\$(1,118)	\$(12,843)	\$(21,554)	None
City of Mabel Volunteer Fire Department	1/1/2025	\$900	\$376,395	\$259,316	\$117,079	145%	\$18,982	\$1,440	\$0	\$20,422	\$(14,928)	\$(2,198)	\$(22,584)	\$(39,710)	None
City of Madelia Volunteer Fire Department	1/1/2025	\$1,900	\$644,083	\$513,754	\$130,329	125%	\$50,791	\$1,920	\$0	\$52,711	\$(32,914)	\$(4,846)	\$(38,645)	\$(76,405)	None
City of Madison Volunteer Fire Department	1/1/2025	\$1,700	\$843,837	\$367,038	\$476,799	230%	\$39,098	\$1,560	\$0	\$40,658	\$(25,259)	\$(3,719)	\$(50,630)	\$(79,608)	None
City of Mahnomen Volunteer Fire Department	1/1/2025	\$1,700	\$496,418	\$416,659	\$79,759	119%	\$40,014	\$1,800	\$0	\$41,814	\$(25,580)	\$(3,766)	\$(29,785)	\$(59,131)	None
City of Mahtomedi Volunteer Fire Department	1/1/2017	\$6,900	\$3,098,954	\$653,877	\$2,445,077	474%	\$74,297	\$1,200	\$(244,508)	\$0	\$(105,974)	\$(15,603)	\$(185,937)	\$(307,514)	None
City of Mantorville Volunteer Fire Department	1/1/2021	\$2,000	\$837,643	\$717,048	\$120,595	117%	\$43,320	\$2,040	\$(12,060)	\$33,300	\$(25,997)	\$(3,828)	\$(50,259)	\$(80,084)	None
City of Maple Plain Volunteer Fire Department	1/1/2025	\$4,300	\$1,735,586	\$1,492,489	\$243,097	116%	\$89,502	\$1,320	\$0	\$90,822	\$(41,663)	\$(6,134)	\$(104,135)	\$(151,932)	None
City of Mayer Volunteer Fire Department	1/1/2013	\$3,200	\$1,006,320	\$1,082,471	\$(76,151)	93%	\$83,351	\$2,280	\$7,615	\$93,246	\$(22,020)	\$(3,242)	\$(60,379)	\$(85,641)	\$7,605
City of McGrath	1/1/2025	\$900	\$346,184	\$240,276	\$105,908	144%	\$12,751	\$1,080	\$0	\$13,831	\$(13,806)	\$(2,033)	\$(20,771)	\$(36,610)	None
City of McGregor Volunteer Fire Department	1/1/2017	\$3,200	\$1,523,600	\$1,241,098	\$282,502	123%	\$66,644	\$1,620	\$(28,250)	\$40,014	\$(53,965)	\$(7,945)	\$(91,416)	\$(153,326)	None
City of Melrose Volunteer Fire Department	1/1/2013	\$3,300	\$1,041,208	\$894,165	\$147,043	116%	\$78,709	\$1,860	\$(14,704)	\$65,865	\$(43,428)	\$(6,394)	\$(62,472)	\$(112,294)	None
City of Middle River Volunteer Fire Department	1/1/2018	\$1,200	\$406,518	\$289,469	\$117,049	140%	\$22,036	\$1,380	\$(11,705)	\$11,711	\$(12,916)	\$(1,902)	\$(24,391)	\$(39,209)	None
City of Milaca Volunteer Fire Department	1/1/2017	\$6,800	\$1,165,551	\$1,040,620	\$124,931	112%	\$130,847	\$2,040	\$(12,493)	\$120,394	\$(68,425)	\$(10,074)	\$(69,933)	\$(148,432)	None
City of Milroy Volunteer Fire Department	1/1/2024	\$900	\$412,332	\$316,873	\$95,459	130%	\$22,556	\$1,500	\$(9,546)	\$14,510	\$(15,722)	\$(2,315)	\$(24,740)	\$(42,777)	None
City of Miltona Volunteer Fire Department	1/1/2018	\$2,200	\$538,522	\$539,998	\$(1,476)	100%	\$53,416	\$1,440	\$148	\$55,004	\$(20,614)	\$(3,035)	\$(32,311)	\$(55,960)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
City of Montrose Volunteer Fire Department	1/1/2016	\$5,000	\$1,580,196	\$1,162,953	\$417,243	136%	\$99,234	\$1,980	\$(41,724)	\$59,490	\$(36,557)	\$(5,382)	\$(94,812)	\$(136,751)	None
City of Mountain Iron Volunteer Fire Department	1/1/2014	\$3,500	\$757,637	\$517,764	\$239,873	146%	\$70,589	\$1,740	\$(23,987)	\$48,342	\$(20,322)	\$(2,992)	\$(45,458)	\$(68,772)	None
City of Nerstrand Volunteer Fire Department	1/1/2025	\$500	\$217,739	\$203,821	\$13,918	107%	\$15,077	\$1,920	\$0	\$16,997	\$(13,912)	\$(2,048)	\$(13,064)	\$(29,024)	None
City of Nevis Volunteer Fire Department	1/1/2024	\$2,600	\$761,297	\$332,720	\$428,577	229%	\$45,721	\$1,680	\$(42,858)	\$4,543	\$(34,553)	\$(5,087)	\$(45,678)	\$(85,318)	None
City of New Brighton Volunteer Fire Department	1/1/2025	\$13,800	\$7,321,837	\$6,013,551	\$1,308,286	122%	\$582,410	\$2,580	\$0	\$584,990	\$(183,538)	\$(27,023)	\$(439,310)	\$(649,871)	None
City of New Germany Volunteer Fire Department	1/1/2022	\$3,500	\$793,278	\$763,779	\$29,499	104%	\$60,657	\$1,260	\$(2,950)	\$58,967	\$(14,496)	\$(2,134)	\$(47,597)	\$(64,227)	None
City of New Munich Volunteer Fire Department	1/1/2024	\$1,800	\$368,980	\$299,081	\$69,899	123%	\$25,482	\$840	\$(6,990)	\$19,332	\$(8,973)	\$(1,321)	\$(22,139)	\$(32,433)	None
City of Newfolden Volunteer Fire Department	1/1/2017	\$1,000	\$358,821	\$208,024	\$150,797	172%	\$14,672	\$1,140	\$(15,080)	\$732	\$(10,448)	\$(1,538)	\$(21,529)	\$(33,515)	None
City of Newport Volunteer Fire Department	1/1/2023	\$5,000	\$1,455,274	\$1,304,648	\$150,626	112%	\$112,799	\$1,620	\$(15,063)	\$99,356	\$(33,850)	\$(4,984)	\$(87,316)	\$(126,150)	None
City of Northome Volunteer Fire Department	1/1/2013	\$700	\$241,522	\$130,519	\$111,003	185%	\$12,892	\$1,200	\$(11,100)	\$2,992	\$(11,735)	\$(1,728)	\$(14,491)	\$(27,954)	None
City of Norwood Young America Volunteer Fire Department	1/1/2013	\$3,200	\$796,774	\$838,862	\$(42,088)	95%	\$77,290	\$1,860	\$4,209	\$83,359	\$(40,582)	\$(5,975)	\$(47,806)	\$(94,363)	None
City of Nowthen Volunteer Fire Department	5/1/2021	\$2,500	\$209,583	\$62,180	\$147,403	337%	\$21,159	\$1,260	\$(14,740)	\$7,679	\$(39,403)	\$(5,802)	\$(12,575)	\$(57,780)	None
City of Oak Grove Volunteer Fire Department	1/1/2014	\$5,800	\$2,177,603	\$1,882,463	\$295,140	116%	\$147,821	\$2,040	\$(29,514)	\$120,347	\$(74,163)	\$(10,919)	\$(130,656)	\$(215,738)	None
City of Odin Volunteer Fire Department	1/1/2025	\$800	\$193,244	\$138,613	\$54,631	139%	\$10,869	\$900	\$0	\$11,769	\$(9,415)	\$(1,386)	\$(11,595)	\$(22,396)	None
City of Ogema Volunteer Fire Department	1/1/2019	\$500	\$124,282	\$31,741	\$92,541	392%	\$8,094	\$1,380	\$(9,254)	\$220	\$(15,187)	\$(2,236)	\$(7,457)	\$(24,880)	None
City of Ogilvie Volunteer Fire Department	1/1/2014	\$2,200	\$614,038	\$613,275	\$763	100%	\$53,499	\$1,500	\$(76)	\$54,923	\$(25,966)	\$(3,823)	\$(36,842)	\$(66,631)	None
City of Okabena Volunteer Fire Department	1/1/2025	\$1,000	\$305,840	\$255,505	\$50,335	120%	\$16,031	\$1,080	\$0	\$17,111	\$(13,806)	\$(2,033)	\$(18,350)	\$(34,189)	None
City of Ormsby Volunteer Fire Department	1/1/2025	\$900	\$169,131	\$135,475	\$33,656	125%	\$11,369	\$900	\$0	\$12,269	\$(10,354)	\$(1,524)	\$(10,148)	\$(22,026)	None
City of Osakis Volunteer Fire Department	1/1/2013	\$5,600	\$1,461,554	\$1,247,450	\$214,104	117%	\$117,171	\$1,260	\$(21,410)	\$97,021	\$(39,929)	\$(5,879)	\$(87,693)	\$(133,501)	None
City of Ottertail Volunteer Fire Department	1/1/2010	\$1,800	\$972,590	\$646,821	\$325,769	150%	\$39,234	\$1,500	\$(32,577)	\$8,157	\$(28,550)	\$(4,204)	\$(58,355)	\$(91,109)	None
City of Palisade Volunteer Fire Department	1/1/2016	\$1,300	\$465,857	\$344,359	\$121,498	135%	\$28,256	\$1,680	\$(12,150)	\$17,786	\$(8,458)	\$(1,245)	\$(27,951)	\$(37,654)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
City of Parkers Prairie Volunteer Fire Department	1/1/2016	\$1,900	\$468,910	\$463,701	\$5,209	101%	\$48,443	\$1,800	\$0	\$50,243	\$(19,328)	\$(2,846)	\$(28,135)	\$(50,309)	None
City of Paynesville Volunteer Fire Department	1/1/2024	\$2,500	\$968,857	\$628,128	\$340,729	154%	\$56,346	\$1,680	\$(34,073)	\$23,953	\$(52,997)	\$(7,803)	\$(58,131)	\$(118,931)	None
City of Pennock Volunteer Fire Department	1/1/2012	\$1,700	\$661,347	\$406,794	\$254,553	163%	\$29,885	\$1,440	\$(25,455)	\$5,870	\$(19,861)	\$(2,924)	\$(39,681)	\$(62,466)	None
City of Plato Volunteer Fire Department	1/1/2015	\$2,300	\$575,333	\$623,866	\$(48,533)	92%	\$46,522	\$1,920	\$4,853	\$53,295	\$(17,257)	\$(2,541)	\$(34,520)	\$(54,318)	None
City of Porter Volunteer Fire Department	1/1/2014	\$2,200	\$728,963	\$677,112	\$51,851	108%	\$49,566	\$1,620	\$(5,185)	\$46,001	\$(16,566)	\$(2,439)	\$(43,738)	\$(62,743)	None
City of Princeton Volunteer Fire Department	1/1/2018	\$5,000	\$2,251,730	\$1,760,911	\$490,819	128%	\$154,738	\$2,220	\$(49,082)	\$107,876	\$(109,628)	\$(16,141)	\$(135,104)	\$(260,873)	None
City of Proctor Volunteer Fire Department	1/1/2023	\$3,000	\$984,634	\$616,903	\$367,731	160%	\$48,297	\$1,440	\$(36,773)	\$12,964	\$(31,617)	\$(4,655)	\$(59,078)	\$(95,350)	None
City of Raymond Volunteer Fire Department	1/1/2016	\$1,500	\$619,277	\$411,192	\$208,085	151%	\$27,289	\$1,140	\$(20,809)	\$7,620	\$(20,396)	\$(3,003)	\$(37,157)	\$(60,556)	None
City of Remer Volunteer Fire Department	1/1/2020	\$2,300	\$636,168	\$391,891	\$244,277	162%	\$39,426	\$1,200	\$(24,428)	\$16,198	\$(26,691)	\$(3,930)	\$(38,170)	\$(68,791)	None
City of Rice Lake Volunteer Fire Department	1/1/2013	\$4,000	\$682,161	\$471,594	\$210,567	145%	\$67,810	\$1,380	\$(21,057)	\$48,133	\$(29,624)	\$(4,362)	\$(40,930)	\$(74,916)	None
City of Rockford Volunteer Fire Department	1/1/2023	\$4,600	\$1,076,163	\$896,873	\$179,290	120%	\$87,092	\$2,460	\$(17,929)	\$71,623	\$(54,487)	\$(8,022)	\$(64,570)	\$(127,079)	None
City of Rogers Volunteer Fire Department	1/1/2025	\$6,200	\$2,715,222	\$2,705,685	\$9,537	100%	\$252,416	\$2,640	\$0	\$255,056	\$(189,264)	\$(27,866)	\$(162,913)	\$(380,043)	None
City of Russell Volunteer Fire Department	1/1/2018	\$700	\$411,857	\$191,609	\$220,248	215%	\$14,689	\$1,440	\$(22,025)	\$0	\$(13,116)	\$(1,931)	\$(24,711)	\$(39,758)	None
City of Sacred Heart Volunteer Fire Department	1/1/2015	\$1,000	\$379,818	\$304,097	\$75,721	125%	\$27,404	\$1,860	\$(7,572)	\$21,692	\$(17,257)	\$(2,541)	\$(22,789)	\$(42,587)	None
City of Sandstone Volunteer Fire Department	1/1/2023	\$2,500	\$524,076	\$333,742	\$190,334	157%	\$37,023	\$1,080	\$(19,033)	\$19,070	\$(31,241)	\$(4,600)	\$(31,445)	\$(67,286)	None
City of Scandia Volunteer Fire Department	1/1/2011	\$3,800	\$879,163	\$1,065,391	\$(186,228)	83%	\$93,619	\$1,620	\$18,623	\$113,862	\$(48,780)	\$(7,182)	\$(52,750)	\$(108,712)	\$5,150
City of Shafer Volunteer Fire Department	1/1/2019	\$1,500	\$520,281	\$376,452	\$143,829	138%	\$34,813	\$1,560	\$(14,383)	\$21,990	\$(25,822)	\$(3,802)	\$(31,217)	\$(60,841)	None
City of Shevlin Volunteer Fire Department	1/1/2013	\$1,600	\$583,080	\$534,539	\$48,541	109%	\$37,378	\$1,740	\$(4,854)	\$34,264	\$(11,105)	\$(1,635)	\$(34,985)	\$(47,725)	None
City of Silver Lake Volunteer Fire Department	1/1/2016	\$1,400	\$447,672	\$503,257	\$(55,585)	89%	\$34,897	\$1,620	\$5,559	\$42,076	\$(20,767)	\$(3,058)	\$(26,860)	\$(50,685)	None
City of South Haven Volunteer Fire Department	1/1/2024	\$4,800	\$1,222,990	\$1,583,513	\$(360,523)	77%	\$110,919	\$1,740	\$36,052	\$148,711	\$(28,958)	\$(4,264)	\$(73,379)	\$(106,601)	\$42,110
City of Spring Grove Volunteer Fire Department	1/1/2017	\$1,300	\$445,205	\$306,225	\$138,980	145%	\$27,055	\$1,740	\$(13,898)	\$14,897	\$(19,693)	\$(2,899)	\$(26,712)	\$(49,304)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
City of Springfield Volunteer Fire Department	1/1/2025	\$2,000	\$723,127	\$759,259	\$(36,132)	95%	\$48,548	\$1,620	\$3,613	\$53,781	\$(34,792)	\$(5,122)	\$(43,388)	\$(83,302)	None
City of St Anthony Volunteer Fire Department	1/1/2020	\$3,800	\$1,824,334	\$890,842	\$933,492	205%	\$69,071	\$2,040	\$(93,349)	\$0	\$(78,264)	\$(11,523)	\$(109,460)	\$(199,247)	None
City of St Francis Volunteer Fire Department	1/1/2017	\$4,800	\$1,563,941	\$968,310	\$595,631	162%	\$110,188	\$2,100	\$(59,563)	\$52,725	\$(60,371)	\$(8,888)	\$(93,836)	\$(163,095)	None
City of St Joseph Volunteer Fire Department	1/1/2025	\$3,600	\$1,521,494	\$1,198,173	\$323,321	127%	\$108,083	\$2,160	\$0	\$110,243	\$(70,261)	\$(10,345)	\$(91,290)	\$(171,896)	None
City of St Leo Volunteer Fire Department	1/1/2015	\$1,000	\$396,684	\$299,705	\$96,979	132%	\$18,521	\$1,200	\$(9,698)	\$10,023	\$(12,425)	\$(1,829)	\$(23,801)	\$(38,055)	None
City of St Paul Park Volunteer Fire Department	1/1/2017	\$4,500	\$1,412,294	\$843,607	\$568,687	167%	\$73,100	\$1,260	\$(56,869)	\$17,491	\$(40,649)	\$(5,985)	\$(84,738)	\$(131,372)	None
City of Starbuck Volunteer Fire Department	1/1/2024	\$1,700	\$808,342	\$596,927	\$211,415	135%	\$43,843	\$1,680	\$(21,142)	\$24,381	\$(31,402)	\$(4,623)	\$(48,501)	\$(84,526)	None
City of Stephen Volunteer Fire Department	1/1/2017	\$1,400	\$591,509	\$421,306	\$170,203	140%	\$35,781	\$1,620	\$(17,020)	\$20,381	\$(20,294)	\$(2,988)	\$(35,491)	\$(58,773)	None
City of Stillwater Volunteer Fire Department	1/1/2025	\$11,000	\$5,229,910	\$3,911,781	\$1,318,129	134%	\$341,460	\$2,160	\$0	\$343,620	\$(242,457)	\$(35,698)	\$(313,795)	\$(591,950)	None
City of Taunton Volunteer Fire Department	1/1/2024	\$600	\$231,558	\$180,890	\$50,668	128%	\$9,742	\$1,080	\$(5,067)	\$5,755	\$(12,425)	\$(1,829)	\$(13,893)	\$(28,147)	None
City of Taylors Falls Volunteer Fire Department	1/1/2021	\$1,700	\$527,168	\$313,045	\$214,123	168%	\$31,750	\$1,260	\$(21,412)	\$11,598	\$(13,806)	\$(2,033)	\$(31,630)	\$(47,469)	None
City of Tower Volunteer Fire Department	1/1/2012	\$1,000	\$383,497	\$65,349	\$318,148	587%	\$4,117	\$720	\$(31,815)	\$0	\$(10,354)	\$(1,524)	\$(23,010)	\$(34,888)	None
City of Trimont Volunteer Fire Department	1/1/2025	\$1,200	\$384,013	\$269,345	\$114,668	143%	\$21,930	\$1,200	\$0	\$23,130	\$(22,027)	\$(3,243)	\$(23,041)	\$(48,311)	None
City of Truman Volunteer Fire Department	1/1/2025	\$1,800	\$774,471	\$466,043	\$308,428	166%	\$43,806	\$1,560	\$0	\$45,366	\$(21,971)	\$(3,235)	\$(46,468)	\$(71,674)	None
City of Twin Lakes Volunteer Fire Department	1/1/2025	\$700	\$168,593	\$21,939	\$146,654	768%	\$5,979	\$1,020	\$0	\$6,999	\$(13,116)	\$(1,931)	\$(10,116)	\$(25,163)	None
City of Twin Valley Volunteer Fire Department	1/1/2010	\$1,300	\$518,220	\$315,768	\$202,452	164%	\$29,153	\$1,620	\$(20,245)	\$10,528	\$(14,972)	\$(2,204)	\$(31,093)	\$(48,269)	None
City of Ulen Volunteer Fire Department	1/1/2013	\$1,200	\$483,669	\$336,998	\$146,671	144%	\$28,148	\$1,740	\$(14,667)	\$15,221	\$(16,601)	\$(2,444)	\$(29,020)	\$(48,065)	None
City of Vadnais Heights Volunteer Fire Department	1/1/2018	\$7,800	\$2,962,778	\$2,083,458	\$879,320	142%	\$266,122	\$3,720	\$(87,932)	\$181,910	\$(112,376)	\$(16,546)	\$(177,767)	\$(306,689)	None
City of Vesta Volunteer Fire Department	1/1/2017	\$900	\$332,529	\$243,065	\$89,464	137%	\$15,558	\$1,020	\$(8,946)	\$7,632	\$(13,806)	\$(2,033)	\$(19,952)	\$(35,791)	None
City of Victoria Volunteer Fire Department	1/1/2014	\$5,500	\$2,506,978	\$1,912,846	\$594,132	131%	\$167,998	\$3,360	\$(59,413)	\$111,945	\$(117,282)	\$(17,268)	\$(150,419)	\$(284,969)	None
City of Villard Volunteer Fire Department	1/1/2025	\$1,600	\$835,333	\$656,734	\$178,599	127%	\$47,210	\$1,980	\$0	\$49,190	\$(16,566)	\$(2,439)	\$(50,120)	\$(69,125)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
City of Vining Volunteer Fire Department	1/1/2018	\$500	\$294,334	\$129,811	\$164,523	227%	\$7,987	\$1,440	\$(16,452)	\$0	\$(11,673)	\$(1,719)	\$(17,660)	\$(31,052)	None
City of Waconia Volunteer Fire Department	1/1/2015	\$6,700	\$3,128,982	\$2,084,479	\$1,044,503	150%	\$198,633	\$2,220	\$(104,450)	\$96,403	\$(137,613)	\$(20,261)	\$(187,739)	\$(345,613)	None
City of Waite Park Volunteer Fire Department	1/1/2014	\$4,600	\$1,242,256	\$709,109	\$533,147	175%	\$76,416	\$1,440	\$(53,315)	\$24,541	\$(59,212)	\$(8,718)	\$(74,535)	\$(142,465)	None
City of Walnut Grove Volunteer Fire Department	1/1/2025	\$900	\$307,402	\$203,055	\$104,347	151%	\$19,221	\$1,560	\$0	\$20,781	\$(20,595)	\$(3,032)	\$(18,444)	\$(42,071)	None
City of Wanda Volunteer Fire Department	1/1/2020	\$700	\$300,311	\$194,928	\$105,383	154%	\$13,082	\$1,320	\$(10,538)	\$3,864	\$(11,044)	\$(1,626)	\$(18,019)	\$(30,689)	None
City of Warroad Volunteer Fire Department	1/1/2025	\$2,500	\$1,286,925	\$838,199	\$448,726	154%	\$74,532	\$1,920	\$0	\$76,452	\$(41,767)	\$(6,150)	\$(77,216)	\$(125,133)	None
City of Watertown Volunteer Fire Department	1/1/2018	\$4,000	\$1,789,522	\$941,429	\$848,093	190%	\$75,130	\$1,620	\$(84,809)	\$0	\$(64,615)	\$(9,513)	\$(107,371)	\$(181,499)	None
City of Waterville Volunteer Fire Department	1/1/2024	\$3,000	\$856,087	\$849,454	\$6,633	101%	\$64,263	\$1,260	\$0	\$65,523	\$(23,328)	\$(3,435)	\$(51,365)	\$(78,128)	None
City of Wells Volunteer Fire Department	1/1/2018	\$2,000	\$827,287	\$586,282	\$241,005	141%	\$55,048	\$1,800	\$(24,101)	\$32,747	\$(36,411)	\$(5,361)	\$(49,637)	\$(91,409)	None
City of West Concord Volunteer Fire Department	1/1/2022	\$1,600	\$479,503	\$335,323	\$144,180	143%	\$28,774	\$1,920	\$(14,418)	\$16,276	\$(27,978)	\$(4,119)	\$(28,770)	\$(60,867)	None
City of Westbrook Volunteer Fire Department	1/1/2025	\$1,000	\$390,139	\$254,543	\$135,596	153%	\$25,635	\$1,620	\$0	\$27,255	\$(21,998)	\$(3,239)	\$(23,408)	\$(48,645)	None
City of Willmar Volunteer Fire Department	1/1/2012	\$7,500	\$2,781,473	\$2,385,237	\$396,236	117%	\$240,232	\$2,520	\$(39,624)	\$203,128	\$(147,941)	\$(21,782)	\$(166,888)	\$(336,611)	None
City of Winnebago Volunteer Fire Department	1/1/2017	\$2,200	\$1,096,672	\$929,953	\$166,719	118%	\$61,904	\$2,460	\$(16,672)	\$47,692	\$(29,269)	\$(4,309)	\$(65,800)	\$(99,378)	None
City of Winsted Volunteer Fire Department	1/1/2025	\$2,500	\$700,376	\$650,551	\$49,825	108%	\$57,219	\$1,920	\$0	\$59,139	\$(28,469)	\$(4,191)	\$(42,023)	\$(74,683)	None
City of Winthrop Volunteer Fire Department	1/1/2019	\$2,500	\$961,196	\$643,020	\$318,176	149%	\$57,156	\$1,380	\$(31,818)	\$26,718	\$(24,167)	\$(3,558)	\$(57,672)	\$(85,397)	None
City of Wolf Lake Volunteer Fire Department	1/1/2013	\$1,700	\$518,801	\$366,971	\$151,830	141%	\$33,434	\$1,680	\$(15,183)	\$19,931	\$(19,544)	\$(2,878)	\$(31,128)	\$(53,550)	None
City of Wood Lake Volunteer Fire Department	1/1/2018	\$1,700	\$373,617	\$311,012	\$62,605	120%	\$31,379	\$1,500	\$(6,261)	\$26,618	\$(13,116)	\$(1,931)	\$(22,417)	\$(37,464)	None
City of Wrenshall Volunteer Fire Department	1/1/2019	\$1,500	\$571,987	\$431,893	\$140,094	132%	\$26,389	\$1,260	\$(14,009)	\$13,640	\$(18,648)	\$(2,745)	\$(34,319)	\$(55,712)	None
Clifton Volunteer Fire Department	1/1/2013	\$2,700	\$947,616	\$719,507	\$228,109	132%	\$61,857	\$2,160	\$(22,811)	\$41,206	\$(18,651)	\$(2,746)	\$(56,857)	\$(78,254)	None
Colvill Volunteer Fire Department	1/1/2012	\$1,400	\$252,515	\$120,661	\$131,854	209%	\$10,019	\$780	\$(13,185)	\$0	\$(9,664)	\$(1,423)	\$(15,151)	\$(26,238)	None
Colvin Volunteer Fire Department	1/1/2017	\$1,800	\$227,933	\$103,000	\$124,933	221%	\$18,972	\$1,140	\$(12,493)	\$7,619	\$(6,834)	\$(1,006)	\$(13,676)	\$(21,516)	None
Crane Lake Volunteer Fire Department	1/1/2011	\$1,000	\$311,419	\$211,760	\$99,659	147%	\$18,124	\$1,140	\$(9,966)	\$9,298	\$(6,902)	\$(1,016)	\$(18,685)	\$(26,603)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
Crookston Volunteer Fire Department	1/1/2017	\$4,200	\$1,165,228	\$1,215,128	\$(49,900)	96%	\$84,515	\$1,800	\$4,990	\$91,305	\$(39,181)	\$(5,769)	\$(69,914)	\$(114,864)	None
Dalbo Fire Department	1/1/2013	\$1,800	\$613,760	\$331,496	\$282,264	185%	\$32,954	\$1,140	\$(28,226)	\$5,868	\$(20,966)	\$(3,087)	\$(36,826)	\$(60,879)	None
Eastern Hubbard County Fire District	1/1/2025	\$2,700	\$225,734	\$537,127	\$(311,393)	42%	\$40,597	\$1,320	\$31,139	\$73,056	\$(17,329)	\$(2,551)	\$(13,544)	\$(33,424)	\$39,632
Elbow Tulaby Lakes Volunteer Fire Department	1/1/2011	\$1,800	\$218,230	\$118,498	\$99,732	184%	\$13,852	\$540	\$(9,973)	\$4,419	\$(10,148)	\$(1,494)	\$(13,094)	\$(24,736)	None
Ellsburg Volunteer Fire Department	1/1/2012	\$1,100	\$273,581	\$201,745	\$71,836	136%	\$20,591	\$1,500	\$(7,184)	\$14,907	\$(4,832)	\$(711)	\$(16,415)	\$(21,958)	None
Embarrass Region Volunteer Fire Department	1/1/2012	\$1,000	\$445,750	\$168,946	\$276,804	264%	\$13,005	\$1,380	\$(27,680)	\$0	\$(10,354)	\$(1,524)	\$(26,745)	\$(38,623)	None
Federal Dam Fire Department	1/1/2013	\$500	\$276,597	\$55,461	\$221,136	499%	\$5,894	\$1,020	\$(22,114)	\$0	\$(7,593)	\$(1,118)	\$(16,596)	\$(25,307)	None
Finland Volunteer Fire Department	1/1/2023	\$1,100	\$320,745	\$169,890	\$150,855	189%	\$14,228	\$1,020	\$(15,086)	\$162	\$(19,573)	\$(2,882)	\$(19,245)	\$(41,700)	None
Foxhome Volunteer Fire Department	1/1/2019	\$1,500	\$100,293	\$71,019	\$29,274	141%	\$17,895	\$1,020	\$(2,927)	\$15,988	\$(11,182)	\$(1,646)	\$(6,018)	\$(18,846)	None
Fredenberg Volunteer Fire Department	1/1/2013	\$1,800	\$486,037	\$411,781	\$74,256	118%	\$34,126	\$1,320	\$(7,426)	\$28,020	\$(13,561)	\$(1,997)	\$(29,162)	\$(44,720)	None
Gnesen Volunteer Fire Department	1/1/2013	\$2,800	\$502,623	\$534,734	\$(32,111)	94%	\$56,365	\$1,500	\$3,211	\$61,076	\$(14,122)	\$(2,079)	\$(30,157)	\$(46,358)	\$14,718
Hovland Area Volunteer Fire Department	1/1/2013	\$2,000	\$300,702	\$240,459	\$60,243	125%	\$34,406	\$1,200	\$(6,024)	\$29,582	\$(9,894)	\$(1,457)	\$(18,042)	\$(29,393)	\$189
Industrial Volunteer Fire Department	1/1/2013	\$2,000	\$619,888	\$471,159	\$148,729	132%	\$24,461	\$1,080	\$(14,873)	\$10,668	\$(11,044)	\$(1,626)	\$(37,193)	\$(49,863)	None
Isanti Area Joint Fire District	1/1/2016	\$9,000	\$3,624,895	\$2,868,619	\$756,276	126%	\$279,757	\$2,280	\$(75,628)	\$206,409	\$(131,021)	\$(19,291)	\$(217,494)	\$(367,806)	None
Jacobson Community Fire Department	1/1/2024	\$900	\$538,555	\$211,160	\$327,395	255%	\$18,924	\$2,100	\$(32,740)	\$0	\$(14,496)	\$(2,134)	\$(32,313)	\$(48,943)	None
Lake Kabetogama Volunteer Fire Department	1/1/2018	\$1,800	\$444,361	\$249,494	\$194,867	178%	\$23,547	\$1,200	\$(19,487)	\$5,260	\$(8,283)	\$(1,220)	\$(26,662)	\$(36,165)	None
Lakeland Volunteer Fire Department	1/1/2011	\$1,500	\$686,798	\$537,437	\$149,361	128%	\$33,373	\$1,380	\$(14,936)	\$19,817	\$(11,735)	\$(1,728)	\$(41,208)	\$(54,671)	None
Makinen Volunteer Fire Department	1/1/2020	\$1,000	\$131,559	\$107,068	\$24,491	123%	\$7,885	\$660	\$(2,449)	\$6,096	\$(6,212)	\$(915)	\$(7,894)	\$(15,021)	None
Manchester Fire Department	1/1/2010	\$2,300	\$419,101	\$345,187	\$73,914	121%	\$31,546	\$840	\$(7,391)	\$24,995	\$(11,044)	\$(1,626)	\$(25,146)	\$(37,816)	None
Meadowlands Area Volunteer Fire Department	1/1/2023	\$700	\$178,236	\$136,243	\$41,993	131%	\$12,194	\$960	\$(4,199)	\$8,955	\$(11,735)	\$(1,728)	\$(10,694)	\$(24,157)	None
Minnesota City Fire Department	1/1/2018	\$500	\$88,457	\$23,343	\$65,114	379%	\$4,001	\$600	\$(6,511)	\$0	\$(9,664)	\$(1,423)	\$(5,307)	\$(16,394)	None
Moose Lake Area Fire District	1/1/2023	\$3,200	\$970,848	\$724,484	\$246,364	134%	\$57,229	\$1,620	\$(24,636)	\$34,213	\$(46,892)	\$(6,904)	\$(58,251)	\$(112,047)	None
Morse Fall Lake Fire Department	1/1/2022	\$3,200	\$1,265,535	\$426,439	\$839,096	297%	\$61,993	\$1,740	\$(83,910)	\$0	\$(55,799)	\$(8,215)	\$(75,932)	\$(139,946)	None
Myrtle Fire Department	1/1/2024	\$1,200	\$746,735	\$581,450	\$165,285	128%	\$30,510	\$2,040	\$(16,529)	\$16,021	\$(15,187)	\$(2,236)	\$(44,804)	\$(62,227)	None
North Star Fire	1/1/2010	\$800	\$221,326	\$136,842	\$84,484	162%	\$12,496	\$1,440	\$(8,448)	\$5,488	\$(11,044)	\$(1,626)	\$(13,280)	\$(25,950)	None
Northland Volunteer Fire Department	1/1/2015	\$1,400	\$135,279	\$87,934	\$47,345	154%	\$9,114	\$660	\$(4,735)	\$5,039	\$(3,452)	\$(508)	\$(8,117)	\$(12,077)	None
Palo Volunteer Fire Department	1/1/2012	\$2,100	\$583,086	\$378,195	\$204,891	154%	\$30,274	\$1,080	\$0	\$31,354	\$(15,187)	\$(2,236)	\$(34,985)	\$(52,408)	None
Pequaywan Lake Volunteer Fire Department	1/1/2012	\$1,100	\$211,451	\$213,389	\$(1,938)	99%	\$16,413	\$1,080	\$194	\$17,687	\$(4,487)	\$(661)	\$(12,687)	\$(17,835)	None
Pickwick Fire And Rescue	1/1/2017	\$1,400	\$158,697	\$90,715	\$67,982	175%	\$19,165	\$1,320	\$(6,798)	\$13,687	\$(15,187)	\$(2,236)	\$(9,522)	\$(26,945)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
Pike Sandy Britt Volunteer Fire Department	1/1/2017	\$2,100	\$468,445	\$393,071	\$75,374	119%	\$32,713	\$1,080	\$(7,537)	\$26,256	\$(14,051)	\$(2,069)	\$(28,107)	\$(44,227)	None
Prinsburg Community Fire Department	1/1/2025	\$1,200	\$319,314	\$288,955	\$30,359	111%	\$19,031	\$1,080	\$0	\$20,111	\$(13,806)	\$(2,033)	\$(19,159)	\$(34,998)	None
Sabin Elwood Fire District	1/1/2015	\$900	\$754,515	\$325,259	\$429,256	232%	\$20,332	\$1,560	\$(42,926)	\$0	\$(25,249)	\$(3,717)	\$(45,271)	\$(74,237)	None
Solway Rural Volunteer Fire Department	1/1/2017	\$1,500	\$330,506	\$262,926	\$67,580	126%	\$25,740	\$1,320	\$(6,758)	\$20,302	\$(11,346)	\$(1,670)	\$(19,830)	\$(32,846)	None
Solway-Cloquet Volunteer Fire Department	1/1/2017	\$3,000	\$553,641	\$214,204	\$339,437	258%	\$28,340	\$1,140	\$(33,944)	\$0	\$(14,095)	\$(2,075)	\$(33,218)	\$(49,388)	None
Stacy Lent Fire Department	1/1/2022	\$2,700	\$956,238	\$855,371	\$100,867	112%	\$71,154	\$2,280	\$(10,087)	\$63,347	\$(36,526)	\$(5,378)	\$(57,374)	\$(99,278)	None
Sunburg Fire Department	1/1/2012	\$800	\$488,175	\$323,248	\$164,927	151%	\$20,123	\$1,680	\$(16,493)	\$5,310	\$(15,876)	\$(2,338)	\$(29,291)	\$(47,505)	None
Toivola Volunteer Fire Department	1/1/2020	\$700	\$238,032	\$107,458	\$130,574	222%	\$11,155	\$1,320	\$(13,057)	\$0	\$(9,664)	\$(1,423)	\$(14,282)	\$(25,369)	None
Town of Fayal Volunteer Fire Department	1/1/2024	\$3,700	\$510,211	\$391,848	\$118,363	130%	\$38,869	\$840	\$(11,836)	\$27,873	\$(14,876)	\$(2,190)	\$(30,613)	\$(47,679)	None
Township of Alborn Volunteer Fire Department	1/1/2010	\$1,200	\$297,120	\$175,428	\$121,692	169%	\$18,801	\$1,260	\$(12,169)	\$7,892	\$(14,496)	\$(2,134)	\$(17,827)	\$(34,457)	None
Township of Baldwin Volunteer Fire Department	1/1/2019	\$4,500	\$1,323,484	\$1,091,882	\$231,602	121%	\$131,735	\$2,640	\$(23,160)	\$111,215	\$(55,184)	\$(8,125)	\$(79,409)	\$(142,718)	None
Township of Bearville Volunteer Fire Department	1/1/2021	\$700	\$45,103	\$27,734	\$17,369	163%	\$7,594	\$960	\$(1,737)	\$6,817	\$(8,283)	\$(1,220)	\$(2,706)	\$(12,209)	None
Township of Biwabik Volunteer Fire Department	1/1/2011	\$1,600	\$486,442	\$242,991	\$243,451	200%	\$20,740	\$1,260	\$(24,345)	\$0	\$(13,116)	\$(1,931)	\$(29,187)	\$(44,234)	None
Township of Breitung Volunteer Fire Department	1/1/2012	\$2,500	\$721,921	\$649,519	\$72,402	111%	\$47,479	\$1,200	\$(7,240)	\$41,439	\$(15,187)	\$(2,236)	\$(43,315)	\$(60,738)	None
Township of Canosia Volunteer Fire Department	1/1/2022	\$1,600	\$791,472	\$628,730	\$162,742	126%	\$31,404	\$1,260	\$(16,274)	\$16,390	\$(18,184)	\$(2,677)	\$(47,488)	\$(68,349)	None
Township of Carsonville Volunteer Fire Department	1/1/2012	\$2,000	\$611,940	\$369,378	\$242,562	166%	\$30,718	\$1,080	\$(24,256)	\$7,542	\$(24,995)	\$(3,680)	\$(36,716)	\$(65,391)	None
Township of Cotton Volunteer Fire Department	1/1/2019	\$1,700	\$533,759	\$414,793	\$118,966	129%	\$31,268	\$1,380	\$(11,897)	\$20,751	\$(9,664)	\$(1,423)	\$(32,026)	\$(43,113)	None
Township of Culver Volunteer Fire Department	1/1/2016	\$600	\$169,387	\$23,867	\$145,520	710%	\$5,730	\$840	\$(14,552)	\$0	\$(8,283)	\$(1,220)	\$(10,163)	\$(19,666)	None
Township of Eagles Nest Volunteer Fire Department	1/1/2014	\$1,900	\$142,899	\$89,830	\$53,069	159%	\$17,846	\$1,140	\$(5,307)	\$13,679	\$(8,973)	\$(1,321)	\$(8,574)	\$(18,868)	None
Township of French Volunteer Fire Department	1/1/2017	\$1,100	\$362,499	\$281,060	\$81,439	129%	\$25,566	\$1,500	\$(8,144)	\$18,922	\$(16,566)	\$(2,439)	\$(21,750)	\$(40,755)	None
Township of Grand Lake Volunteer Fire Department	1/1/2013	\$5,000	\$811,907	\$425,847	\$386,060	191%	\$60,793	\$1,320	\$(38,606)	\$23,507	\$(21,823)	\$(3,213)	\$(48,714)	\$(73,750)	None
Township of Greenwood - Saint Louis County Volunteer Fire Department	1/1/2017	\$3,000	\$800,056	\$276,141	\$523,915	290%	\$24,625	\$1,020	\$(52,392)	\$0	\$(23,043)	\$(3,393)	\$(48,003)	\$(74,439)	None
Township of Ideal Volunteer Fire Department	1/1/2024	\$4,300	\$2,609,473	\$1,972,016	\$637,457	132%	\$108,242	\$1,800	\$(63,746)	\$46,296	\$(41,868)	\$(6,164)	\$(156,568)	\$(204,600)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2025				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2026
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2025 and 12/31/2026	Administrative Fees	One-tenth Deficit/(Surplus)		Fire State Aid	Supplemental State Aid	6% Assumed Interest		
			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
Township of Lakewood Volunteer Fire Department	1/1/2020	\$1,100	\$341,324	\$180,254	\$161,070	189%	\$14,470	\$1,080	\$(16,107)	\$0	\$(8,830)	\$(1,300)	\$(20,479)	\$(30,609)	None
Township of Leaf Valley Volunteer Fire Department	1/1/2019	\$1,700	\$546,195	\$428,246	\$117,949	128%	\$29,562	\$1,620	\$(11,795)	\$19,387	\$(15,187)	\$(2,236)	\$(32,772)	\$(50,195)	None
Township of Linwood Volunteer Fire Department	1/1/2014	\$3,600	\$942,579	\$926,715	\$15,864	102%	\$98,952	\$2,040	\$(1,586)	\$99,406	\$(41,797)	\$(6,154)	\$(56,555)	\$(104,506)	None
Township of Lutsen Volunteer Fire Department	1/1/2011	\$2,000	\$442,515	\$311,642	\$130,873	142%	\$31,098	\$960	\$(13,087)	\$18,971	\$(22,307)	\$(3,284)	\$(26,551)	\$(52,142)	None
Township of Mahtowa Volunteer Fire Department	1/1/2014	\$1,800	\$477,278	\$346,713	\$130,565	138%	\$28,062	\$1,140	\$(13,057)	\$16,145	\$(15,187)	\$(2,236)	\$(28,637)	\$(46,060)	None
Township of Normanna Volunteer Fire Department	1/1/2012	\$1,000	\$186,341	\$87,250	\$99,091	214%	\$13,463	\$1,080	\$(9,909)	\$4,634	\$(8,283)	\$(1,220)	\$(11,180)	\$(20,683)	None
Township of Scandia Valley Volunteer Fire Department	1/1/2012	\$3,500	\$1,303,886	\$910,768	\$393,118	143%	\$71,210	\$1,740	\$0	\$72,950	\$(22,350)	\$(3,291)	\$(78,233)	\$(103,874)	None
Township of Schroeder Volunteer Fire Department	1/1/2018	\$2,000	\$382,371	\$159,382	\$222,989	240%	\$19,378	\$900	\$(22,299)	\$0	\$(8,730)	\$(1,285)	\$(22,942)	\$(32,957)	None
Township of Vermilion Lake Volunteer Fire Department	1/1/2018	\$1,500	\$354,471	\$298,918	\$55,553	119%	\$18,304	\$840	\$(5,555)	\$13,589	\$(10,354)	\$(1,524)	\$(21,268)	\$(33,146)	None
Township of Wilson - Winona County Volunteer Fire Department	1/1/2025	\$1,750	\$1,059,609	\$617,382	\$442,227	172%	\$47,508	\$2,220	\$0	\$49,728	\$(20,708)	\$(3,049)	\$(63,577)	\$(87,334)	None
Underwood Fire Corporation	1/1/2022	\$3,100	\$705,421	\$530,414	\$175,007	133%	\$62,608	\$1,440	\$(17,501)	\$46,547	\$(33,095)	\$(4,873)	\$(42,325)	\$(80,293)	None
Warba Feeley Sago Fire Department	1/1/2011	\$1,500	\$447,555	\$257,604	\$189,951	174%	\$15,973	\$1,200	\$(18,995)	\$0	\$(13,116)	\$(1,931)	\$(26,853)	\$(41,900)	None
West Suburban Fire District	7/1/2023	\$7,500	\$3,729,970	\$3,303,636	\$426,334	113%	\$323,979	\$3,600	\$(42,633)	\$284,946	\$(135,513)	\$(19,952)	\$(223,798)	\$(379,263)	None