

2026 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 12/31/2026				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2027
			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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)	
Alaska Fire Department	1/1/2019	\$900	\$297,881	\$173,818	\$124,063	171%	\$11,225	\$1,520	\$(12,406)	\$339	\$(10,345)	\$(1,292)	\$(17,873)	\$(29,510)	None
Albert Lea Volunteer Fire Fighter Department	1/1/2013	\$4,300	\$1,617,499	\$425,803	\$1,191,696	380%	\$47,162	\$2,000	\$(119,170)	\$0	\$(140,350)	\$(17,525)	\$(97,050)	\$(254,925)	None
Battle Lake Fire Department	1/1/2025	\$3,000	\$1,492,060	\$953,574	\$538,486	156%	\$62,727	\$2,400	\$(53,849)	\$11,278	\$(53,405)	\$(6,696)	\$(89,524)	\$(149,625)	None
Becker Fire Department	1/1/2026	\$5,300	\$2,429,910	\$2,187,475	\$242,435	111%	\$193,162	\$3,200	\$0	\$196,362	\$(133,952)	\$(16,726)	\$(145,795)	\$(296,473)	None
Big Lake Fire Department	1/1/2025	\$7,100	\$2,267,290	\$1,704,288	\$563,002	133%	\$210,324	\$4,160	\$(56,300)	\$158,184	\$(185,777)	\$(23,198)	\$(136,037)	\$(345,012)	None
Brimson Area Fire Department	1/1/2020	\$1,800	\$186,263	\$118,784	\$67,479	157%	\$17,563	\$880	\$(6,748)	\$11,695	\$0	\$0	\$(11,176)	\$(11,176)	\$519
Buyck Voluntary Fire Department	1/1/2011	\$1,000	\$270,957	\$162,707	\$108,250	167%	\$20,508	\$2,320	\$(10,825)	\$12,003	\$(9,517)	\$(1,188)	\$(16,257)	\$(26,962)	None
Central Lakes Volunteer Fire	1/1/2014	\$1,600	\$251,810	\$140,541	\$111,269	179%	\$24,045	\$1,600	\$(11,127)	\$14,518	\$(15,860)	\$(1,980)	\$(15,109)	\$(32,949)	None
City of Ada Volunteer Fire Department	1/1/2026	\$1,900	\$842,401	\$570,839	\$271,562	148%	\$44,931	\$2,240	\$0	\$47,171	\$(45,526)	\$(5,701)	\$(50,544)	\$(101,771)	None
City of Adrian Volunteer Fire Department	1/1/2026	\$1,800	\$615,511	\$452,619	\$162,892	136%	\$42,440	\$2,160	\$0	\$44,600	\$(27,945)	\$(3,489)	\$(36,931)	\$(68,365)	None
City of Aitkin Volunteer Fire Department	1/1/2015	\$4,200	\$2,019,567	\$1,511,386	\$508,181	134%	\$111,488	\$2,480	\$(50,818)	\$63,150	\$(101,270)	\$(12,646)	\$(121,174)	\$(235,090)	None
City of Albertville Volunteer Fire Department	1/1/2024	\$5,600	\$1,935,964	\$1,137,295	\$798,669	170%	\$123,565	\$2,240	\$(79,867)	\$45,938	\$(177,833)	\$(22,206)	\$(116,158)	\$(316,197)	None
City of Alden Volunteer Fire Department	1/1/2011	\$1,200	\$413,787	\$297,133	\$116,654	139%	\$19,375	\$2,000	\$(11,665)	\$9,710	\$(19,033)	\$(2,377)	\$(24,827)	\$(46,237)	None
City of Arlington Volunteer Fire Department	1/1/2025	\$2,500	\$1,621,462	\$1,176,155	\$445,307	138%	\$76,120	\$2,960	\$(44,531)	\$34,549	\$(43,706)	\$(5,458)	\$(97,288)	\$(146,452)	None
City of Ashby Volunteer Fire Department	1/1/2013	\$1,700	\$1,041,470	\$716,571	\$324,899	145%	\$44,673	\$2,560	\$(32,490)	\$14,743	\$(24,940)	\$(3,114)	\$(62,488)	\$(90,542)	None
City of Askov Volunteer Fire Department	1/1/2026	\$1,800	\$509,543	\$518,250	\$(8,707)	98%	\$35,103	\$2,000	\$871	\$37,974	\$(14,275)	\$(1,782)	\$(30,573)	\$(46,630)	None
City of Audubon Volunteer Fire Department	1/1/2025	\$3,500	\$1,069,316	\$751,882	\$317,434	142%	\$63,624	\$2,640	\$(31,743)	\$34,521	\$(47,310)	\$(5,908)	\$(64,159)	\$(117,377)	None
City of Aurora Volunteer Fire Department	1/1/2016	\$2,000	\$422,700	\$329,805	\$92,895	128%	\$31,464	\$1,520	\$(9,290)	\$23,694	\$(15,768)	\$(1,969)	\$(25,362)	\$(43,099)	None
City of Balaton Volunteer Fire Department	1/1/2024	\$1,500	\$536,309	\$382,429	\$153,880	140%	\$34,858	\$2,400	\$(15,388)	\$21,870	\$(28,644)	\$(3,577)	\$(32,179)	\$(64,400)	None
City of Barnum Volunteer Fire Department	1/1/2014	\$1,700	\$666,542	\$429,107	\$237,435	155%	\$37,414	\$2,240	\$(23,744)	\$15,910	\$(18,240)	\$(2,278)	\$(39,993)	\$(60,511)	None
City of Barrett Volunteer Fire Department	1/1/2017	\$1,300	\$447,988	\$261,115	\$186,873	172%	\$30,446	\$2,160	\$(18,687)	\$13,919	\$(16,653)	\$(2,080)	\$(26,879)	\$(45,612)	None
City of Beaver Creek Volunteer Fire Department	1/1/2026	\$800	\$346,796	\$200,414	\$146,382	173%	\$14,870	\$1,760	\$0	\$16,630	\$(18,755)	\$(2,342)	\$(20,808)	\$(41,905)	None
City of Belle Plaine Volunteer Fire Department	1/1/2025	\$5,600	\$1,713,972	\$1,687,945	\$26,027	102%	\$165,565	\$2,960	\$0	\$168,525	\$(100,692)	\$(12,573)	\$(102,838)	\$(216,103)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2026				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2027
			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Belview Volunteer Fire Department	1/1/2016	\$1,200	\$503,694	\$384,689	\$119,005	131%	\$23,479	\$1,760	\$(11,901)	\$13,338	\$(16,793)	\$(2,097)	\$(30,222)	\$(49,112)	None
City of Benson Volunteer Fire Department	1/1/2018	\$2,000	\$983,212	\$754,836	\$228,376	130%	\$58,281	\$2,800	\$(22,838)	\$38,243	\$(58,087)	\$(7,253)	\$(58,993)	\$(124,333)	None
City of Bigelow Volunteer Fire Department	1/1/2025	\$500	\$644,524	\$127,590	\$516,934	505%	\$9,207	\$2,400	\$(51,693)	\$0	\$(14,275)	\$(1,790)	\$(38,671)	\$(54,736)	None
City of Biwabik Volunteer Fire Department	1/1/2018	\$2,100	\$408,000	\$271,998	\$136,002	150%	\$49,714	\$2,880	\$(13,600)	\$38,994	\$(13,482)	\$(1,683)	\$(24,480)	\$(39,645)	None
City of Blomkest Volunteer Fire Department	1/1/2016	\$2,900	\$669,655	\$304,718	\$364,937	220%	\$21,642	\$1,120	\$(36,494)	\$0	\$(21,616)	\$(2,699)	\$(40,179)	\$(64,494)	None
City of Bluffton Volunteer Fire Department	1/1/2026	\$1,500	\$261,454	\$209,631	\$51,823	125%	\$22,130	\$1,280	\$0	\$23,410	\$(12,688)	\$(1,584)	\$(15,687)	\$(29,959)	None
City of Braham Volunteer Fire Department	1/1/2021	\$3,800	\$917,355	\$768,223	\$149,132	119%	\$65,436	\$2,080	\$(14,913)	\$52,603	\$(49,417)	\$(6,171)	\$(55,041)	\$(110,629)	None
City of Brandon Volunteer Fire Department	1/1/2012	\$1,900	\$772,644	\$670,312	\$102,332	115%	\$50,948	\$2,720	\$(10,233)	\$43,435	\$(24,611)	\$(3,073)	\$(46,359)	\$(74,043)	None
City of Breckenridge Volunteer Fire Department	1/1/2023	\$1,700	\$928,832	\$592,735	\$336,097	157%	\$45,127	\$2,320	\$(33,610)	\$13,837	\$(53,536)	\$(6,685)	\$(55,730)	\$(115,951)	None
City of Bricelyn Volunteer Fire Department	1/1/2017	\$1,300	\$658,929	\$359,206	\$299,723	183%	\$25,854	\$2,080	\$(29,972)	\$0	\$(13,935)	\$(1,740)	\$(39,536)	\$(55,211)	None
City of Brook Park Volunteer Fire Department	1/1/2016	\$1,200	\$594,104	\$288,886	\$305,218	206%	\$22,350	\$1,840	\$(30,522)	\$0	\$(13,482)	\$(1,683)	\$(35,646)	\$(50,811)	None
City of Brooten Volunteer Fire Department	1/1/2025	\$1,200	\$1,079,863	\$475,575	\$604,288	227%	\$25,736	\$2,720	\$(60,429)	\$0	\$(22,975)	\$(2,880)	\$(64,792)	\$(90,647)	None
City of Browerville Volunteer Fire Department	1/1/2017	\$1,800	\$750,695	\$398,274	\$352,421	188%	\$35,850	\$2,000	\$(35,242)	\$2,608	\$(30,962)	\$(3,866)	\$(45,042)	\$(79,870)	None
City of Brownsville Volunteer Fire Department	1/1/2018	\$2,100	\$584,761	\$287,780	\$296,981	203%	\$32,238	\$2,320	\$(29,698)	\$4,860	\$(15,068)	\$(1,881)	\$(35,086)	\$(52,035)	None
City of Cambridge Volunteer Fire Department	1/1/2015	\$7,000	\$2,037,507	\$1,906,751	\$130,756	107%	\$208,726	\$3,120	\$(13,076)	\$198,770	\$(147,309)	\$(18,394)	\$(122,250)	\$(287,953)	None
City of Canby Volunteer Fire Department	1/1/2013	\$3,000	\$1,208,091	\$808,425	\$399,666	149%	\$71,698	\$2,560	\$(39,967)	\$34,291	\$(38,336)	\$(4,787)	\$(72,485)	\$(115,608)	None
City of Canton Volunteer Fire Department	1/1/2019	\$900	\$294,566	\$186,907	\$107,659	158%	\$16,683	\$2,000	\$(10,766)	\$7,917	\$(15,860)	\$(1,980)	\$(17,674)	\$(35,514)	None
City of Carver Volunteer Fire Department	1/1/2023	\$5,500	\$2,001,697	\$1,964,839	\$36,858	102%	\$189,007	\$3,840	\$0	\$192,847	\$(82,368)	\$(10,285)	\$(120,102)	\$(212,755)	None
City of Center City Volunteer Fire Department	1/1/2015	\$3,300	\$865,394	\$601,941	\$263,453	144%	\$55,839	\$2,160	\$(26,345)	\$31,654	\$(23,978)	\$(2,994)	\$(51,924)	\$(78,896)	None

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			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Chatfield Volunteer Fire Department	1/1/2020	\$4,000	\$1,095,881	\$857,353	\$238,528	128%	\$105,756	\$2,400	\$(23,853)	\$84,303	\$(59,927)	\$(7,483)	\$(65,753)	\$(133,163)	None
City of Chisago Volunteer Fire Department	1/1/2025	\$6,700	\$1,889,704	\$1,043,525	\$846,179	181%	\$92,991	\$1,520	\$(84,618)	\$9,893	\$(70,291)	\$(8,777)	\$(113,382)	\$(192,450)	None
City of Claremont Volunteer Fire Department	1/1/2025	\$1,300	\$627,240	\$236,238	\$391,002	266%	\$24,349	\$1,760	\$(39,100)	\$0	\$(21,089)	\$(2,633)	\$(37,634)	\$(61,356)	None
City of Clarks Grove Volunteer Fire Department	1/1/2016	\$1,200	\$499,888	\$268,953	\$230,935	186%	\$17,244	\$2,480	\$(23,094)	\$0	\$(18,580)	\$(2,320)	\$(29,993)	\$(50,893)	None
City of Clear Lake Volunteer Fire Department	1/1/2025	\$4,300	\$1,887,910	\$1,235,779	\$652,131	153%	\$94,100	\$2,560	\$(65,213)	\$31,447	\$(52,915)	\$(4,652)	\$(113,275)	\$(170,842)	None
City of Clearwater Volunteer Fire Department	1/1/2025	\$3,000	\$1,004,651	\$672,156	\$332,495	149%	\$62,406	\$2,720	\$(33,250)	\$31,876	\$(51,313)	\$(6,432)	\$(60,279)	\$(118,024)	None
City of Cokato Volunteer Fire Department	1/1/2026	\$3,300	\$1,085,431	\$1,354,605	\$(269,174)	80%	\$96,248	\$2,960	\$26,917	\$126,125	\$(56,181)	\$(7,043)	\$(65,126)	\$(128,350)	None
City of Cold Spring Volunteer Fire Department	1/1/2025	\$3,500	\$1,790,119	\$1,283,422	\$506,697	139%	\$83,544	\$2,480	\$(50,670)	\$35,354	\$(71,757)	\$(8,960)	\$(107,407)	\$(188,124)	None
City of Cologne Volunteer Fire Department	1/1/2024	\$2,700	\$1,181,412	\$1,124,009	\$57,403	105%	\$77,972	\$3,120	\$(5,740)	\$75,352	\$(38,210)	\$(4,771)	\$(70,885)	\$(113,866)	None
City of Conger Volunteer Fire Department	1/1/2026	\$900	\$22,782	\$10,187	\$12,595	224%	\$10,797	\$1,760	\$0	\$12,557	\$(12,339)	\$(1,541)	\$(1,367)	\$(15,247)	None
City of Cosmos Volunteer Fire Department	1/1/2017	\$1,900	\$605,934	\$355,071	\$250,863	171%	\$29,334	\$1,600	\$(25,086)	\$5,848	\$(22,324)	\$(2,788)	\$(36,356)	\$(61,468)	None
City of Cottonwood Volunteer Fire Department	1/1/2019	\$2,000	\$1,116,632	\$681,808	\$434,824	164%	\$42,785	\$2,400	\$(43,482)	\$1,703	\$(31,917)	\$(3,986)	\$(66,998)	\$(102,901)	None
City of Dakota Volunteer Fire Department	1/1/2023	\$1,200	\$326,191	\$160,127	\$166,064	204%	\$13,095	\$1,120	\$(16,606)	\$0	\$(14,275)	\$(1,782)	\$(19,571)	\$(35,628)	None
City of Danvers Volunteer Fire Department	1/1/2026	\$1,000	\$206,877	\$202,468	\$4,409	102%	\$23,695	\$2,400	\$0	\$26,095	\$(14,106)	\$(1,761)	\$(12,413)	\$(28,280)	None
City of Darfur Volunteer Fire Department	1/1/2025	\$800	\$205,536	\$79,997	\$125,539	257%	\$9,293	\$1,280	\$(12,554)	\$0	\$(10,894)	\$(1,360)	\$(12,332)	\$(24,586)	None
City of Dassel Volunteer Fire Department	1/1/2025	\$4,000	\$2,021,217	\$1,142,547	\$878,670	177%	\$78,872	\$2,480	\$(87,867)	\$0	\$(62,902)	\$(7,884)	\$(121,273)	\$(192,059)	None
City of De Graff Volunteer Fire Department	1/1/2010	\$500	\$189,261	\$75,122	\$114,139	252%	\$8,266	\$1,360	\$(11,414)	\$0	\$(8,723)	\$(1,089)	\$(11,356)	\$(21,168)	None
City of Deer Creek Volunteer Fire Department	1/1/2026	\$2,700	\$615,006	\$486,502	\$128,504	126%	\$41,072	\$1,440	\$0	\$42,512	\$(15,860)	\$(1,980)	\$(36,900)	\$(54,740)	None
City of Deerwood Volunteer Fire Department	1/1/2026	\$3,000	\$960,232	\$689,721	\$270,511	139%	\$74,317	\$2,080	\$0	\$76,397	\$(53,728)	\$(6,709)	\$(57,614)	\$(118,051)	None
City of Delavan Volunteer Fire Department	1/1/2016	\$1,300	\$470,125	\$284,087	\$186,038	165%	\$23,894	\$1,520	\$(18,604)	\$6,810	\$(15,307)	\$(1,911)	\$(28,208)	\$(45,426)	None
City of Dent Volunteer Fire Department	1/1/2013	\$1,800	\$703,966	\$381,900	\$322,066	184%	\$31,003	\$2,080	\$(32,207)	\$876	\$(45,005)	\$(5,620)	\$(42,238)	\$(92,863)	None

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			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Dodge Center Volunteer Fire Department	1/1/2024	\$3,000	\$1,428,334	\$727,453	\$700,881	196%	\$75,797	\$2,800	\$(70,088)	\$8,509	\$(36,680)	\$(4,580)	\$(85,700)	\$(126,960)	None
City of Dunnell Volunteer Fire Department	1/1/2020	\$1,000	\$247,603	\$170,618	\$76,985	145%	\$14,148	\$1,520	\$(7,699)	\$7,969	\$(11,680)	\$(1,459)	\$(14,856)	\$(27,995)	None
City of East Bethel Volunteer Fire Department	1/1/2024	\$8,400	\$3,221,089	\$2,397,525	\$823,564	134%	\$236,408	\$2,800	\$(82,356)	\$156,852	\$(107,142)	\$(13,379)	\$(193,265)	\$(313,786)	None
City of Echo Volunteer Fire Department	1/1/2013	\$1,200	\$407,837	\$213,728	\$194,109	191%	\$12,327	\$1,280	\$(19,411)	\$0	\$(16,459)	\$(2,055)	\$(24,470)	\$(42,984)	None
City of Elgin Volunteer Fire Department	1/1/2020	\$1,800	\$919,521	\$767,960	\$151,561	120%	\$52,984	\$2,720	\$(15,156)	\$40,548	\$(38,155)	\$(4,764)	\$(55,171)	\$(98,090)	None
City of Ellsworth Volunteer Fire Department	1/1/2020	\$1,200	\$523,020	\$579,614	\$(56,594)	90%	\$26,590	\$2,000	\$5,659	\$34,249	\$(18,240)	\$(2,278)	\$(31,381)	\$(51,899)	None
City of Elmore Volunteer Fire Department	1/1/2015	\$2,400	\$503,483	\$410,451	\$93,032	123%	\$27,034	\$960	\$(9,303)	\$18,691	\$(13,156)	\$(1,643)	\$(30,209)	\$(45,008)	None
City of Ely Volunteer Fire Department	1/1/2016	\$2,400	\$1,174,900	\$1,010,780	\$164,120	116%	\$76,117	\$3,520	\$(16,412)	\$63,225	\$(31,781)	\$(3,968)	\$(70,494)	\$(106,243)	None
City of Emmons Volunteer Fire Department	1/1/2011	\$1,000	\$816,706	\$308,364	\$508,342	265%	\$22,172	\$2,560	\$(50,834)	\$0	\$(15,068)	\$(1,881)	\$(49,002)	\$(65,951)	None
City of Evansville Volunteer Fire Department	1/1/2021	\$1,400	\$520,961	\$225,041	\$295,920	231%	\$23,445	\$1,840	\$(29,592)	\$0	\$(17,447)	\$(2,179)	\$(31,258)	\$(50,884)	None
City of Eveleth Volunteer Fire Department	1/1/2025	\$3,500	\$821,352	\$529,062	\$292,290	155%	\$33,273	\$1,600	\$(29,229)	\$5,644	\$(24,480)	\$(3,057)	\$(49,281)	\$(76,818)	None
City of Fairfax Volunteer Fire Department	1/1/2013	\$3,000	\$1,035,988	\$823,824	\$212,164	126%	\$83,290	\$3,520	\$(21,216)	\$65,594	\$(34,727)	\$(4,336)	\$(62,159)	\$(101,222)	None
City of Fifty Lakes Volunteer Fire Department	1/1/2026	\$2,500	\$401,694	\$448,836	\$(47,142)	89%	\$45,488	\$1,680	\$4,714	\$51,882	\$(11,717)	\$(1,463)	\$(24,102)	\$(37,282)	\$14,600
City of Finlayson Volunteer Fire Department	1/1/2021	\$1,100	\$528,953	\$304,716	\$224,237	174%	\$18,007	\$2,000	\$(22,424)	\$0	\$(22,954)	\$(2,866)	\$(31,737)	\$(57,557)	None
City of Forada Volunteer Fire Department	1/1/2016	\$1,900	\$1,040,675	\$466,016	\$574,659	223%	\$38,698	\$2,640	\$(57,466)	\$0	\$(22,998)	\$(2,872)	\$(62,441)	\$(88,311)	None
City of Frost Volunteer Fire Department	1/1/2017	\$1,100	\$539,326	\$292,615	\$246,711	184%	\$22,237	\$1,920	\$(24,671)	\$0	\$(16,027)	\$(2,001)	\$(32,360)	\$(50,388)	None
City of Garfield Volunteer Fire Department	1/1/2024	\$3,000	\$1,292,914	\$1,025,795	\$267,119	126%	\$85,705	\$2,400	\$(26,712)	\$61,393	\$(31,427)	\$(3,924)	\$(77,575)	\$(112,926)	None
City of Garvin Volunteer Fire Department	1/1/2020	\$800	\$265,843	\$39,935	\$225,908	666%	\$6,071	\$1,120	\$(22,591)	\$0	\$(13,482)	\$(1,683)	\$(15,951)	\$(31,116)	None
City of Gaylord Volunteer Fire Department	1/1/2022	\$2,200	\$725,072	\$618,669	\$106,403	117%	\$46,793	\$2,080	\$(10,640)	\$38,233	\$(43,245)	\$(5,400)	\$(43,504)	\$(92,149)	None
City of Geneva Volunteer Fire Department	1/1/2017	\$1,000	\$455,708	\$364,246	\$91,462	125%	\$16,139	\$1,760	\$(9,146)	\$8,753	\$(18,240)	\$(2,278)	\$(27,342)	\$(47,860)	None
City of Gilbert Volunteer Fire Department	1/1/2013	\$2,000	\$476,590	\$414,424	\$62,166	115%	\$34,640	\$1,680	\$0	\$36,320	\$(15,860)	\$(1,980)	\$(28,595)	\$(46,435)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2026				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2027
			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Goodview Volunteer Fire Department	1/1/2015	\$3,000	\$836,648	\$811,368	\$25,280	103%	\$71,691	\$3,120	\$(2,528)	\$72,283	\$(31,990)	\$(3,995)	\$(50,199)	\$(86,184)	None
City of Grand Marais Volunteer Fire Department	1/1/2011	\$2,300	\$782,770	\$468,463	\$314,307	167%	\$32,130	\$1,520	\$(31,431)	\$2,219	\$(23,408)	\$(2,923)	\$(46,966)	\$(73,297)	None
City of Grand Rapids Volunteer Fire Department	1/1/2025	\$10,000	\$5,397,501	\$3,868,517	\$1,528,984	140%	\$365,023	\$3,120	\$(152,898)	\$215,245	\$(179,685)	\$(22,437)	\$(323,850)	\$(525,972)	None
City of Granite Falls Volunteer Fire Department	1/1/2013	\$2,600	\$1,026,500	\$898,662	\$127,838	114%	\$84,596	\$3,200	\$(12,784)	\$75,012	\$(42,621)	\$(5,322)	\$(61,590)	\$(109,533)	None
City of Hallock Volunteer Fire Department	1/1/2024	\$1,000	\$344,384	\$195,738	\$148,646	176%	\$24,119	\$2,480	\$(14,865)	\$11,734	\$(22,205)	\$(2,773)	\$(20,663)	\$(45,641)	None
City of Hamburg Volunteer Fire Department	1/1/2019	\$2,600	\$823,601	\$718,297	\$105,304	115%	\$50,902	\$2,160	\$(10,530)	\$42,532	\$(18,240)	\$(2,278)	\$(49,416)	\$(69,934)	None
City of Hanley Falls Volunteer Fire Department	1/1/2022	\$900	\$396,553	\$272,012	\$124,541	146%	\$20,600	\$2,080	\$(12,454)	\$10,226	\$(19,033)	\$(2,377)	\$(23,793)	\$(45,203)	None
City of Hardwick Volunteer Fire Department	1/1/2012	\$1,300	\$436,700	\$187,806	\$248,894	233%	\$16,385	\$1,520	\$(24,889)	\$0	\$(20,135)	\$(2,514)	\$(26,202)	\$(48,851)	None
City of Harris Volunteer Fire Department	1/1/2020	\$3,700	\$317,430	\$181,885	\$135,545	175%	\$39,956	\$1,440	\$(13,555)	\$27,841	\$(10,569)	\$(1,320)	\$(19,046)	\$(30,935)	None
City of Hastings Volunteer Fire Department	1/1/2023	\$13,000	\$7,604,854	\$3,949,181	\$3,655,673	193%	\$328,250	\$3,200	\$(365,567)	\$0	\$(299,281)	\$(37,371)	\$(456,291)	\$(792,943)	None
City of Hayfield Volunteer Fire Department	1/1/2019	\$2,200	\$1,136,583	\$702,477	\$434,106	162%	\$47,730	\$2,480	\$(43,411)	\$6,799	\$(48,467)	\$(6,052)	\$(68,195)	\$(122,714)	None
City of Hendricks Volunteer Fire Department	1/1/2023	\$1,400	\$500,602	\$549,120	\$(48,518)	91%	\$44,922	\$2,560	\$4,852	\$52,334	\$(23,791)	\$(2,971)	\$(30,036)	\$(56,798)	None
City of Henning Volunteer Fire Department	1/1/2017	\$1,500	\$862,152	\$546,106	\$316,046	158%	\$38,756	\$2,240	\$(31,605)	\$9,391	\$(30,257)	\$(3,778)	\$(51,729)	\$(85,764)	None
City of Hermantown Volunteer Fire Department	1/1/2024	\$6,500	\$377,964	\$222,640	\$155,324	170%	\$96,184	\$2,080	\$(15,532)	\$82,732	\$(98,545)	\$(12,305)	\$(22,678)	\$(133,528)	None
City of Heron Lake Volunteer Fire Department	1/1/2026	\$1,000	\$498,119	\$239,257	\$258,862	208%	\$16,392	\$1,680	\$0	\$18,072	\$(21,949)	\$(2,741)	\$(29,887)	\$(54,577)	None
City of Hewitt Volunteer Fire Department	1/1/2014	\$2,000	\$412,473	\$330,042	\$82,431	125%	\$25,411	\$1,360	\$(8,243)	\$18,528	\$(11,895)	\$(1,485)	\$(24,748)	\$(38,128)	None
City of Hibbing Volunteer Fire Department	1/1/2026	\$3,500	\$674,046	\$363,091	\$310,955	186%	\$35,424	\$1,200	\$0	\$36,624	\$(118,026)	\$(14,738)	\$(40,443)	\$(173,207)	None
City of Hill City Volunteer Fire Department	1/1/2016	\$1,500	\$470,937	\$505,925	\$(34,988)	93%	\$35,710	\$2,640	\$3,499	\$41,849	\$(21,155)	\$(2,642)	\$(28,256)	\$(52,053)	None
City of Hills Volunteer Fire Department	1/1/2018	\$1,500	\$591,254	\$296,577	\$294,677	199%	\$23,058	\$1,760	\$(29,468)	\$0	\$(25,593)	\$(3,196)	\$(35,475)	\$(64,264)	None
City of Hinckley Volunteer Fire Department	1/1/2020	\$3,100	\$1,263,959	\$757,704	\$506,255	167%	\$66,664	\$2,160	\$(50,626)	\$18,198	\$(51,361)	\$(6,413)	\$(75,838)	\$(133,612)	None
City of Hitterdal Volunteer Fire Department	1/1/2017	\$1,000	\$582,175	\$323,111	\$259,064	180%	\$22,320	\$2,240	\$(25,906)	\$0	\$(14,275)	\$(1,782)	\$(34,931)	\$(50,988)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2026				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2027
			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Hoffman Volunteer Fire Department	1/1/2024	\$1,000	\$370,045	\$256,478	\$113,567	144%	\$24,956	\$2,080	\$(11,357)	\$15,679	\$(19,825)	\$(2,486)	\$(22,203)	\$(44,514)	None
City of Hollandale Volunteer Fire Department	1/1/2016	\$1,000	\$315,112	\$215,114	\$99,998	146%	\$19,659	\$1,920	\$(10,000)	\$11,579	\$(16,024)	\$(2,001)	\$(18,907)	\$(36,932)	None
City of Houston Volunteer Fire Department	1/1/2014	\$2,100	\$1,001,066	\$820,109	\$180,957	122%	\$51,273	\$2,560	\$(18,096)	\$35,737	\$(26,111)	\$(3,260)	\$(60,064)	\$(89,435)	None
City of Hoyt Lakes Volunteer Fire Department	1/1/2016	\$2,600	\$567,998	\$448,088	\$119,910	127%	\$47,542	\$2,400	\$(11,991)	\$37,951	\$(17,447)	\$(2,179)	\$(34,080)	\$(53,706)	None
City of International Falls Volunteer Fire Department	1/1/2019	\$6,000	\$1,866,492	\$1,643,392	\$223,100	114%	\$183,102	\$3,440	\$(22,310)	\$164,232	\$(86,672)	\$(10,823)	\$(111,990)	\$(209,485)	None
City of Isle Volunteer Fire Department	1/1/2026	\$2,200	\$945,041	\$659,565	\$285,476	143%	\$47,719	\$2,160	\$0	\$49,879	\$(53,249)	\$(6,649)	\$(56,702)	\$(116,600)	None
City of Kandiyohi Volunteer Fire Department	1/1/2026	\$3,300	\$1,287,983	\$1,109,812	\$178,171	116%	\$73,683	\$1,920	\$0	\$75,603	\$(19,790)	\$(2,471)	\$(77,279)	\$(99,540)	None
City of Kelliher Volunteer Fire Department	1/1/2016	\$1,100	\$321,158	\$258,365	\$62,793	124%	\$28,323	\$2,160	\$(6,279)	\$24,204	\$(19,728)	\$(2,463)	\$(19,269)	\$(41,460)	None
City of Kennedy Volunteer Fire Department	1/1/2025	\$1,000	\$355,032	\$196,261	\$158,771	181%	\$16,912	\$1,200	\$(15,877)	\$2,235	\$(19,099)	\$(2,394)	\$(21,302)	\$(42,795)	None
City of Kensington Volunteer Fire Department	1/1/2026	\$900	\$311,005	\$292,767	\$18,238	106%	\$20,710	\$2,160	\$0	\$22,870	\$(19,033)	\$(2,377)	\$(18,660)	\$(40,070)	None
City of Kerrick Volunteer Fire Department	1/1/2022	\$500	\$149,478	\$93,343	\$56,135	160%	\$7,731	\$1,360	\$(5,614)	\$3,477	\$(9,517)	\$(1,188)	\$(8,969)	\$(19,674)	None
City of Kettle River Volunteer Fire Department	1/1/2015	\$800	\$349,639	\$70,649	\$278,990	495%	\$7,454	\$1,680	\$(27,899)	\$0	\$(12,688)	\$(1,584)	\$(20,978)	\$(35,250)	None
City of Kiester Volunteer Fire Department	1/1/2019	\$500	\$462,696	\$180,966	\$281,730	256%	\$8,522	\$1,920	\$(28,173)	\$0	\$(19,033)	\$(2,377)	\$(27,762)	\$(49,172)	None
City of Lake Bronson Volunteer Fire Department	1/1/2013	\$1,400	\$503,016	\$288,076	\$214,940	175%	\$22,367	\$2,160	\$(21,494)	\$3,033	\$(19,825)	\$(2,476)	\$(30,181)	\$(52,482)	None
City of Lake Elmo Volunteer Fire Department	1/1/2024	\$9,000	\$2,134,937	\$1,193,133	\$941,804	179%	\$212,323	\$3,200	\$(94,180)	\$121,343	\$(162,031)	\$(20,307)	\$(128,096)	\$(310,434)	None
City of Lake Lillian Volunteer Fire Department	1/1/2021	\$900	\$298,487	\$150,129	\$148,358	199%	\$11,331	\$1,040	\$(14,836)	\$0	\$(16,931)	\$(2,114)	\$(17,909)	\$(36,954)	None
City of Lancaster Volunteer Fire Department	1/1/2017	\$1,100	\$463,225	\$295,779	\$167,446	157%	\$26,554	\$2,480	\$(16,745)	\$12,289	\$(19,033)	\$(2,377)	\$(27,794)	\$(49,204)	None
City of Le Sueur Volunteer Fire Department	1/1/2013	\$5,600	\$1,832,298	\$1,531,120	\$301,178	120%	\$152,834	\$2,320	\$(30,118)	\$125,036	\$(65,635)	\$(8,196)	\$(109,938)	\$(183,769)	None
City of Leroy Volunteer Fire Department	1/1/2022	\$1,200	\$475,354	\$355,024	\$120,330	134%	\$25,150	\$2,800	\$(12,033)	\$15,917	\$(22,088)	\$(2,758)	\$(28,521)	\$(53,367)	None
City of Lester Prairie Volunteer Fire Department	1/1/2012	\$1,700	\$919,456	\$883,070	\$36,386	104%	\$55,308	\$2,880	\$0	\$58,188	\$(26,674)	\$(3,331)	\$(55,167)	\$(85,172)	None
City of Lexington Volunteer Fire Department	1/1/2011	\$5,700	\$616,174	\$461,216	\$154,958	134%	\$53,506	\$2,080	\$(15,496)	\$40,090	\$(23,932)	\$(2,988)	\$(36,970)	\$(63,890)	None

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			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Lindstrom Volunteer Fire Department	1/1/2025	\$4,000	\$1,828,476	\$1,468,423	\$360,053	125%	\$89,407	\$2,320	\$(36,005)	\$55,722	\$(68,460)	\$(8,584)	\$(109,709)	\$(186,753)	None
City of Lino Lakes Volunteer Fire Department	1/1/2015	\$7,000	\$2,327,826	\$960,673	\$1,367,153	242%	\$143,356	\$2,400	\$(136,715)	\$9,041	\$(210,118)	\$(26,237)	\$(139,670)	\$(376,025)	None
City of Litchfield Volunteer Fire Department	1/1/2025	\$2,400	\$1,265,650	\$805,437	\$460,213	157%	\$75,967	\$2,400	\$(46,021)	\$32,346	\$(103,214)	\$(12,888)	\$(75,939)	\$(192,041)	None
City of Little Falls Volunteer Fire Department	1/1/2026	\$4,900	\$2,685,486	\$2,230,349	\$455,137	120%	\$201,578	\$3,680	\$0	\$205,258	\$(168,899)	\$(21,090)	\$(161,129)	\$(351,118)	None
City of Luverne Volunteer Fire Department	1/1/2025	\$3,000	\$2,163,096	\$1,259,173	\$903,923	172%	\$99,556	\$2,880	\$(90,392)	\$12,044	\$(73,362)	\$(9,161)	\$(129,786)	\$(212,309)	None
City of Lynd Volunteer Fire Department	1/1/2017	\$1,000	\$255,264	\$159,816	\$95,448	160%	\$15,720	\$1,600	\$(9,545)	\$7,775	\$(8,921)	\$(1,114)	\$(15,316)	\$(25,351)	None
City of Mabel Volunteer Fire Department	1/1/2025	\$1,000	\$508,556	\$300,519	\$208,037	169%	\$18,769	\$2,000	\$(20,804)	\$0	\$(18,244)	\$(2,278)	\$(30,513)	\$(51,035)	None
City of Madelia Volunteer Fire Department	1/1/2025	\$2,100	\$840,610	\$624,727	\$215,883	135%	\$61,683	\$2,880	\$(21,588)	\$42,975	\$(39,245)	\$(4,900)	\$(50,437)	\$(94,582)	None
City of Madison Volunteer Fire Department	1/1/2025	\$1,700	\$1,012,017	\$357,300	\$654,717	283%	\$35,687	\$2,000	\$(65,472)	\$0	\$(30,612)	\$(3,822)	\$(60,721)	\$(95,155)	None
City of Mahnomen Volunteer Fire Department	1/1/2025	\$1,700	\$644,609	\$432,797	\$211,812	149%	\$33,545	\$2,240	\$(21,181)	\$14,604	\$(31,521)	\$(3,950)	\$(38,677)	\$(74,148)	None
City of Mahtomedi Volunteer Fire Department	1/1/2017	\$10,000	\$3,705,790	\$947,736	\$2,758,054	391%	\$108,619	\$1,760	\$(275,805)	\$0	\$(124,377)	\$(15,531)	\$(222,347)	\$(362,255)	None
City of Mantorville Volunteer Fire Department	1/1/2021	\$2,100	\$830,358	\$600,746	\$229,612	138%	\$34,326	\$2,480	\$(22,961)	\$13,845	\$(31,121)	\$(3,886)	\$(49,821)	\$(84,828)	None
City of Maple Plain Volunteer Fire Department	1/1/2025	\$4,300	\$2,189,192	\$1,646,497	\$542,695	133%	\$96,264	\$2,000	\$(54,270)	\$43,994	\$(57,597)	\$(7,192)	\$(131,352)	\$(196,141)	None
City of Mayer Volunteer Fire Department	1/1/2013	\$3,200	\$1,181,549	\$1,158,753	\$22,796	102%	\$88,307	\$3,040	\$0	\$91,347	\$(25,730)	\$(3,213)	\$(70,893)	\$(99,836)	None
City of McGrath	1/1/2025	\$900	\$434,244	\$247,300	\$186,944	176%	\$9,942	\$1,440	\$(18,694)	\$0	\$(11,895)	\$(1,485)	\$(26,055)	\$(39,435)	None
City of McGregor Volunteer Fire Department	1/1/2017	\$3,200	\$1,771,812	\$1,243,568	\$528,244	142%	\$66,470	\$2,160	\$(52,824)	\$15,806	\$(63,406)	\$(7,917)	\$(106,309)	\$(177,632)	None
City of Melrose Volunteer Fire Department	1/1/2013	\$3,700	\$1,258,730	\$1,027,062	\$231,668	123%	\$94,013	\$2,960	\$(23,167)	\$73,806	\$(53,394)	\$(6,667)	\$(75,524)	\$(135,585)	None
City of Menahga Volunteer Fire Department	1/1/2026	\$2,000	\$873,806	\$590,867	\$282,939	148%	\$41,859	\$2,320	\$0	\$44,179	\$(28,070)	\$(3,505)	\$(52,428)	\$(84,003)	None
City of Middle River Volunteer Fire Department	1/1/2018	\$1,500	\$485,375	\$384,295	\$101,080	126%	\$29,193	\$2,320	\$(10,108)	\$21,405	\$(16,244)	\$(2,028)	\$(29,123)	\$(47,395)	None
City of Milaca Volunteer Fire Department	1/1/2017	\$6,800	\$1,433,033	\$1,035,034	\$397,999	138%	\$117,630	\$2,480	\$(39,800)	\$80,310	\$(80,847)	\$(10,095)	\$(85,982)	\$(176,924)	None
City of Milroy Volunteer Fire Department	1/1/2024	\$900	\$493,439	\$340,437	\$153,002	145%	\$24,244	\$2,080	\$(15,300)	\$11,024	\$(18,267)	\$(2,281)	\$(29,606)	\$(50,154)	None

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			A	B	(A-B)	(A/B)	C	D	E		F	G	H	(F+G+H)	
City of Miltona Volunteer Fire Department	1/1/2018	\$2,500	\$678,380	\$678,987	\$(607)	100%	\$63,536	\$2,160	\$61	\$65,757	\$(25,751)	\$(3,216)	\$(40,703)	\$(69,670)	None
City of Montrose Volunteer Fire Department	1/1/2016	\$6,000	\$1,737,883	\$1,208,804	\$529,079	144%	\$118,079	\$3,120	\$(52,908)	\$68,291	\$(42,063)	\$(5,252)	\$(104,273)	\$(151,588)	None
City of Mountain Iron Volunteer Fire Department	1/1/2014	\$3,500	\$881,699	\$511,182	\$370,517	172%	\$68,606	\$2,720	\$(37,052)	\$34,274	\$(23,666)	\$(2,955)	\$(52,902)	\$(79,523)	None
City of Nashwauk Volunteer Fire Department	1/1/2026	\$2,500	\$500,586	\$511,322	\$(10,736)	98%	\$42,419	\$1,680	\$1,074	\$45,173	\$(21,412)	\$(2,674)	\$(30,035)	\$(54,121)	None
City of Nerstrand Volunteer Fire Department	1/1/2025	\$500	\$344,494	\$188,159	\$156,335	183%	\$14,364	\$2,480	\$(15,634)	\$1,210	\$(22,205)	\$(2,780)	\$(20,670)	\$(45,655)	None
City of Nevis Volunteer Fire Department	1/1/2024	\$3,600	\$921,434	\$447,385	\$474,049	206%	\$56,819	\$2,000	\$(47,405)	\$11,414	\$(40,967)	\$(5,136)	\$(55,286)	\$(101,389)	None
City of New Brighton Volunteer Fire Department	1/1/2025	\$14,800	\$8,207,450	\$6,513,034	\$1,694,416	126%	\$603,913	\$3,280	\$(169,442)	\$437,751	\$(216,454)	\$(27,028)	\$(492,447)	\$(735,929)	None
City of New Germany Volunteer Fire Department	1/1/2022	\$3,500	\$950,263	\$837,988	\$112,275	113%	\$63,321	\$2,000	\$(11,228)	\$54,093	\$(16,653)	\$(2,080)	\$(57,016)	\$(75,749)	None
City of New Munich Volunteer Fire Department	1/1/2024	\$2,000	\$440,373	\$359,427	\$80,946	123%	\$31,853	\$1,280	\$(8,095)	\$25,038	\$(10,310)	\$(1,287)	\$(26,422)	\$(38,019)	None
City of Newfolden Volunteer Fire Department	1/1/2017	\$1,000	\$428,159	\$207,949	\$220,210	206%	\$13,612	\$1,520	\$(22,021)	\$0	\$(13,428)	\$(1,677)	\$(25,690)	\$(40,795)	None
City of Newport Volunteer Fire Department	1/1/2023	\$5,000	\$1,718,522	\$1,193,834	\$524,688	144%	\$106,814	\$1,920	\$(52,469)	\$56,265	\$(39,602)	\$(4,945)	\$(103,111)	\$(147,658)	None
City of North St Paul Volunteer Fire Department	1/1/2026	\$7,100	\$2,676,957	\$1,587,211	\$1,089,746	169%	\$201,249	\$3,440	\$0	\$204,689	\$(106,046)	\$(13,242)	\$(160,617)	\$(279,905)	None
City of Northome Volunteer Fire Department	1/1/2013	\$700	\$292,547	\$146,520	\$146,027	200%	\$14,348	\$2,000	\$(14,603)	\$1,745	\$(13,482)	\$(1,683)	\$(17,553)	\$(32,718)	None
City of Norwood Young America Volunteer Fire Department	1/1/2013	\$3,500	\$976,682	\$956,848	\$19,834	102%	\$79,007	\$2,640	\$0	\$81,647	\$(48,007)	\$(5,995)	\$(58,601)	\$(112,603)	None
City of Nowthen Volunteer Fire Department	5/1/2021	\$3,500	\$303,568	\$99,328	\$204,240	306%	\$27,177	\$960	\$(20,424)	\$7,713	\$(46,786)	\$(5,842)	\$(18,214)	\$(70,842)	None
City of Oak Grove Volunteer Fire Department	1/1/2014	\$6,200	\$2,420,858	\$2,090,307	\$330,551	116%	\$173,471	\$3,440	\$(33,055)	\$143,856	\$(86,103)	\$(10,752)	\$(145,251)	\$(242,106)	None
City of Odin Volunteer Fire Department	1/1/2025	\$800	\$262,737	\$150,378	\$112,359	175%	\$11,866	\$1,280	\$(11,236)	\$1,910	\$(11,895)	\$(1,485)	\$(15,764)	\$(29,144)	None
City of Ogema Volunteer Fire Department	1/1/2019	\$500	\$149,477	\$48,439	\$101,038	309%	\$8,877	\$1,920	\$(10,104)	\$693	\$(12,213)	\$(1,525)	\$(8,969)	\$(22,707)	None
City of Ogilvie Volunteer Fire Department	1/1/2014	\$2,200	\$745,396	\$724,608	\$20,788	103%	\$51,016	\$2,560	\$0	\$53,576	\$(30,482)	\$(3,806)	\$(44,724)	\$(79,012)	None
City of Okabena Volunteer Fire Department	1/1/2025	\$1,000	\$409,289	\$273,555	\$135,734	150%	\$17,795	\$1,600	\$(13,573)	\$5,822	\$(12,688)	\$(1,584)	\$(24,557)	\$(38,829)	None
City of Onamia Volunteer Fire Department	1/1/2026	\$1,700	\$666,946	\$581,707	\$85,239	115%	\$33,770	\$1,680	\$0	\$35,450	\$(35,802)	\$(4,471)	\$(40,017)	\$(80,290)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2026				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2027
			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Ormsby Volunteer Fire Department	1/1/2025	\$900	\$227,105	\$136,939	\$90,166	166%	\$11,533	\$1,200	\$(9,017)	\$3,716	\$(10,310)	\$(1,287)	\$(13,626)	\$(25,223)	None
City of Osakis Volunteer Fire Department	1/1/2013	\$6,600	\$1,756,656	\$1,601,987	\$154,669	110%	\$137,915	\$1,760	\$(15,467)	\$124,208	\$(48,791)	\$(6,092)	\$(105,399)	\$(160,282)	None
City of Ottertail Volunteer Fire Department	1/1/2010	\$1,800	\$1,157,278	\$688,071	\$469,207	168%	\$40,734	\$2,080	\$(46,921)	\$0	\$(34,382)	\$(4,293)	\$(69,437)	\$(108,112)	None
City of Palisade Volunteer Fire Department	1/1/2016	\$1,300	\$568,713	\$376,545	\$192,168	151%	\$27,714	\$2,320	\$(19,217)	\$10,817	\$(20,347)	\$(2,541)	\$(34,123)	\$(57,011)	None
City of Parkers Prairie Volunteer Fire Department	1/1/2016	\$1,900	\$513,886	\$476,398	\$37,488	108%	\$49,470	\$2,560	\$0	\$52,030	\$(22,205)	\$(2,773)	\$(30,833)	\$(55,811)	None
City of Paynesville Volunteer Fire Department	1/1/2024	\$3,000	\$1,191,942	\$804,404	\$387,538	148%	\$72,791	\$2,400	\$(38,754)	\$36,437	\$(63,452)	\$(7,923)	\$(71,517)	\$(142,892)	None
City of Pennock Volunteer Fire Department	1/1/2012	\$2,400	\$798,349	\$509,640	\$288,709	157%	\$41,436	\$2,000	\$(28,871)	\$14,565	\$(23,407)	\$(2,923)	\$(47,901)	\$(74,231)	None
City of Plato Volunteer Fire Department	1/1/2015	\$2,300	\$549,133	\$534,597	\$14,536	103%	\$45,427	\$2,400	\$0	\$47,827	\$(19,825)	\$(2,476)	\$(32,948)	\$(55,249)	None
City of Porter Volunteer Fire Department	1/1/2014	\$2,200	\$860,297	\$724,240	\$136,057	119%	\$50,191	\$2,240	\$(13,606)	\$38,825	\$(19,033)	\$(2,377)	\$(51,618)	\$(73,028)	None
City of Princeton Volunteer Fire Department	1/1/2018	\$5,700	\$2,706,980	\$2,153,719	\$553,261	126%	\$175,965	\$3,280	\$(55,326)	\$123,919	\$(103,943)	\$(12,979)	\$(162,419)	\$(279,341)	None
City of Proctor Volunteer Fire Department	1/1/2023	\$3,800	\$1,092,934	\$686,291	\$406,643	159%	\$53,762	\$1,760	\$(40,664)	\$14,858	\$(38,416)	\$(4,797)	\$(65,576)	\$(108,789)	None
City of Raymond Volunteer Fire Department	1/1/2016	\$1,500	\$700,649	\$443,464	\$257,185	158%	\$31,284	\$1,760	\$(25,719)	\$7,325	\$(24,119)	\$(3,012)	\$(42,039)	\$(69,170)	None
City of Remer Volunteer Fire Department	1/1/2020	\$3,000	\$785,213	\$579,827	\$205,386	135%	\$54,434	\$1,920	\$(20,539)	\$35,815	\$(31,758)	\$(3,966)	\$(47,113)	\$(82,837)	None
City of Rice Lake Volunteer Fire Department	1/1/2013	\$4,000	\$802,155	\$575,770	\$226,385	139%	\$75,423	\$2,480	\$(22,639)	\$55,264	\$(35,329)	\$(4,412)	\$(48,129)	\$(87,870)	None
City of Rockford Volunteer Fire Department	1/1/2023	\$4,800	\$1,307,617	\$940,035	\$367,582	139%	\$84,779	\$2,960	\$(36,758)	\$50,981	\$(63,258)	\$(7,899)	\$(78,457)	\$(149,614)	None
City of Rogers Volunteer Fire Department	1/1/2025	\$6,700	\$3,341,947	\$2,802,164	\$539,783	119%	\$239,786	\$3,200	\$(53,978)	\$189,008	\$(232,997)	\$(29,094)	\$(200,517)	\$(462,608)	None
City of Russell Volunteer Fire Department	1/1/2018	\$700	\$491,256	\$204,367	\$286,889	240%	\$14,776	\$1,840	\$(28,689)	\$0	\$(15,427)	\$(1,926)	\$(29,475)	\$(46,828)	None
City of Sacred Heart Volunteer Fire Department	1/1/2015	\$1,400	\$457,248	\$411,464	\$45,784	111%	\$38,493	\$2,480	\$(4,578)	\$36,395	\$(19,825)	\$(2,476)	\$(27,435)	\$(49,736)	None
City of Sanborn Volunteer Fire Department	1/1/2026	\$1,000	\$209,846	\$248,521	\$(38,675)	84%	\$21,943	\$1,760	\$3,868	\$27,571	\$(16,094)	\$(2,010)	\$(12,591)	\$(30,695)	None
City of Sandstone Volunteer Fire Department	1/1/2023	\$2,500	\$645,557	\$374,351	\$271,206	172%	\$47,645	\$2,000	\$(27,121)	\$22,524	\$(37,140)	\$(4,638)	\$(38,733)	\$(80,511)	None
City of Scandia Volunteer Fire Department	1/1/2011	\$3,800	\$1,491,356	\$1,174,364	\$316,992	127%	\$100,515	\$2,800	\$0	\$103,315	\$(56,036)	\$(6,997)	\$(89,481)	\$(152,514)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2026				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2027
			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Shafer Volunteer Fire Department	1/1/2019	\$1,700	\$631,896	\$432,776	\$199,120	146%	\$34,610	\$2,240	\$(19,912)	\$16,938	\$(29,485)	\$(3,682)	\$(37,914)	\$(71,081)	None
City of Shevlin Volunteer Fire Department	1/1/2013	\$1,800	\$633,090	\$569,956	\$63,134	111%	\$42,474	\$2,480	\$(6,313)	\$38,641	\$(10,780)	\$(1,346)	\$(37,985)	\$(50,111)	None
City of Silver Lake Volunteer Fire Department	1/1/2016	\$1,600	\$543,270	\$607,484	\$(64,214)	89%	\$40,231	\$2,400	\$6,421	\$49,052	\$(25,420)	\$(3,174)	\$(32,596)	\$(61,190)	None
City of South Haven Volunteer Fire Department	1/1/2024	\$4,800	\$1,394,973	\$1,454,115	\$(59,142)	96%	\$101,473	\$2,160	\$5,914	\$109,547	\$(34,832)	\$(4,349)	\$(83,698)	\$(122,879)	None
City of Spring Grove Volunteer Fire Department	1/1/2017	\$1,300	\$439,904	\$255,455	\$184,449	172%	\$28,534	\$2,560	\$(18,445)	\$12,649	\$(23,590)	\$(2,946)	\$(26,394)	\$(52,930)	None
City of Springfield Volunteer Fire Department	1/1/2025	\$2,000	\$736,985	\$626,610	\$110,375	118%	\$47,275	\$2,080	\$0	\$49,355	\$(42,837)	\$(5,349)	\$(44,219)	\$(92,405)	None
City of St Anthony Volunteer Fire Department	1/1/2020	\$3,800	\$2,126,002	\$870,066	\$1,255,936	244%	\$63,562	\$2,400	\$(125,594)	\$0	\$(90,206)	\$(11,264)	\$(127,560)	\$(229,030)	None
City of St Joseph Volunteer Fire Department	1/1/2025	\$4,600	\$1,824,055	\$1,502,728	\$321,327	121%	\$125,437	\$2,640	\$(32,133)	\$95,944	\$(84,597)	\$(10,564)	\$(109,443)	\$(204,604)	None
City of St Leo Volunteer Fire Department	1/1/2015	\$1,000	\$471,999	\$295,226	\$176,773	160%	\$18,213	\$1,520	\$(17,677)	\$2,056	\$(14,275)	\$(1,782)	\$(28,320)	\$(44,377)	None
City of St Paul Park Volunteer Fire Department	1/1/2017	\$4,500	\$1,548,118	\$937,523	\$610,595	165%	\$79,141	\$2,400	\$(61,060)	\$20,481	\$(47,089)	\$(5,880)	\$(92,887)	\$(145,856)	None
City of Starbuck Volunteer Fire Department	1/1/2024	\$1,700	\$970,733	\$632,610	\$338,123	153%	\$43,775	\$2,160	\$(33,812)	\$12,123	\$(37,067)	\$(4,647)	\$(58,244)	\$(99,958)	None
City of Stephen Volunteer Fire Department	1/1/2017	\$1,400	\$703,427	\$460,623	\$242,804	153%	\$36,762	\$2,560	\$(24,280)	\$15,042	\$(26,031)	\$(3,251)	\$(42,206)	\$(71,488)	None
City of Taunton Volunteer Fire Department	1/1/2024	\$600	\$260,895	\$186,343	\$74,552	140%	\$8,499	\$1,280	\$(7,455)	\$2,324	\$(14,275)	\$(1,782)	\$(15,654)	\$(31,711)	None
City of Taylors Falls Volunteer Fire Department	1/1/2021	\$1,700	\$622,527	\$367,167	\$255,360	170%	\$38,063	\$2,080	\$(25,536)	\$14,607	\$(15,860)	\$(1,980)	\$(37,352)	\$(55,192)	None
City of Tintah Volunteer Fire Department	1/1/2025	\$500	\$59,196	\$150,905	\$(91,709)	39%	\$12,041	\$2,000	\$9,171	\$23,212	\$(13,669)	\$(1,707)	\$(3,552)	\$(18,928)	\$4,284
City of Tower Volunteer Fire Department	1/1/2012	\$1,000	\$452,616	\$84,988	\$367,628	533%	\$6,647	\$1,840	\$(36,763)	\$0	\$(11,895)	\$(1,485)	\$(27,157)	\$(40,537)	None
City of Trimont Volunteer Fire Department	1/1/2025	\$1,400	\$510,632	\$334,181	\$176,451	153%	\$21,958	\$1,520	\$(17,645)	\$5,833	\$(25,747)	\$(3,215)	\$(30,638)	\$(59,600)	None
City of Truman Volunteer Fire Department	1/1/2025	\$1,800	\$929,101	\$505,041	\$424,060	184%	\$45,659	\$2,080	\$(42,406)	\$5,333	\$(25,511)	\$(3,186)	\$(55,746)	\$(84,443)	None
City of Twin Lakes Volunteer Fire Department	1/1/2025	\$1,700	\$226,185	\$54,785	\$171,400	413%	\$15,535	\$1,440	\$(17,140)	\$0	\$(8,723)	\$(1,089)	\$(13,571)	\$(23,383)	None
City of Twin Valley Volunteer Fire Department	1/1/2010	\$1,300	\$616,294	\$317,978	\$298,316	194%	\$27,356	\$2,640	\$(29,832)	\$164	\$(18,673)	\$(2,332)	\$(36,978)	\$(57,983)	None
City of Ulen Volunteer Fire Department	1/1/2013	\$1,300	\$584,527	\$381,516	\$203,011	153%	\$26,120	\$2,560	\$(20,301)	\$8,379	\$(22,319)	\$(2,787)	\$(35,072)	\$(60,178)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2026				Components of Annual Financial Requirement			Annual Financial Requirement (C+D+E, not less than 0)	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2027
			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Vadnais Heights Volunteer Fire Department	1/1/2018	\$8,800	\$3,464,426	\$2,434,458	\$1,029,968	142%	\$279,164	\$4,800	\$(102,997)	\$180,967	\$(132,990)	\$(16,606)	\$(207,866)	\$(357,462)	None
City of Vesta Volunteer Fire Department	1/1/2017	\$1,100	\$398,888	\$319,983	\$78,905	125%	\$19,959	\$1,600	\$(7,891)	\$13,668	\$(15,860)	\$(1,980)	\$(23,933)	\$(41,773)	None
City of Victoria Volunteer Fire Department	1/1/2014	\$5,500	\$3,008,979	\$1,762,956	\$1,246,023	171%	\$153,289	\$4,080	\$(124,602)	\$32,767	\$(140,665)	\$(17,565)	\$(180,539)	\$(338,769)	None
City of Villard Volunteer Fire Department	1/1/2025	\$2,300	\$993,091	\$907,359	\$85,732	109%	\$64,831	\$2,240	\$(8,573)	\$58,498	\$0	\$(10)	\$(59,585)	\$(59,595)	None
City of Vining Volunteer Fire Department	1/1/2018	\$500	\$354,307	\$122,896	\$231,411	288%	\$7,501	\$2,080	\$(23,141)	\$0	\$(14,394)	\$(1,797)	\$(21,258)	\$(37,449)	None
City of Waconia Volunteer Fire Department	1/1/2015	\$7,500	\$3,615,792	\$2,476,097	\$1,139,695	146%	\$254,282	\$4,160	\$(113,970)	\$144,472	\$(162,246)	\$(20,260)	\$(216,948)	\$(399,454)	None
City of Waite Park Volunteer Fire Department	1/1/2014	\$5,600	\$1,493,944	\$779,898	\$714,046	192%	\$68,842	\$2,080	\$(71,405)	\$0	\$(70,554)	\$(8,810)	\$(89,637)	\$(169,001)	None
City of Walnut Grove Volunteer Fire Department	1/1/2025	\$900	\$358,727	\$201,904	\$156,823	178%	\$19,449	\$2,160	\$(15,682)	\$5,927	\$(23,732)	\$(2,963)	\$(21,524)	\$(48,219)	None
City of Wanda Volunteer Fire Department	1/1/2020	\$700	\$335,993	\$194,009	\$141,984	173%	\$13,657	\$1,680	\$(14,198)	\$1,139	\$(10,150)	\$(1,268)	\$(20,160)	\$(31,578)	None
City of Warroad Volunteer Fire Department	1/1/2025	\$2,700	\$1,391,773	\$870,638	\$521,135	160%	\$80,287	\$2,560	\$(52,114)	\$30,733	\$(49,387)	\$(6,167)	\$(83,506)	\$(139,060)	None
City of Watertown Volunteer Fire Department	1/1/2018	\$5,000	\$2,183,068	\$1,162,658	\$1,020,410	188%	\$98,133	\$2,560	\$(102,041)	\$0	\$(75,479)	\$(9,425)	\$(130,984)	\$(215,888)	None
City of Waterville Volunteer Fire Department	1/1/2024	\$3,000	\$1,015,238	\$915,825	\$99,413	111%	\$72,117	\$2,080	\$(9,941)	\$64,256	\$(27,810)	\$(3,473)	\$(60,914)	\$(92,197)	None
City of Waubun Volunteer Fire Department	1/1/2026	\$1,100	\$230,206	\$160,314	\$69,892	144%	\$19,132	\$1,680	\$0	\$20,812	\$(15,860)	\$(1,980)	\$(13,812)	\$(31,652)	None
City of Wells Volunteer Fire Department	1/1/2018	\$2,000	\$1,000,619	\$628,531	\$372,088	159%	\$54,007	\$2,320	\$(37,209)	\$19,118	\$(42,845)	\$(5,350)	\$(60,037)	\$(108,232)	None
City of West Concord Volunteer Fire Department	1/1/2022	\$1,600	\$593,701	\$367,704	\$225,997	161%	\$31,638	\$2,800	\$(22,600)	\$11,838	\$(33,450)	\$(4,177)	\$(35,622)	\$(73,249)	None
City of Westbrook Volunteer Fire Department	1/1/2025	\$1,200	\$512,350	\$336,424	\$175,926	152%	\$31,295	\$2,240	\$(17,593)	\$15,942	\$(24,327)	\$(3,038)	\$(30,741)	\$(58,106)	None
City of Willmar Volunteer Fire Department	1/1/2012	\$7,500	\$3,404,244	\$2,560,321	\$843,923	133%	\$242,792	\$3,680	\$(84,392)	\$162,080	\$(177,667)	\$(22,185)	\$(204,255)	\$(404,107)	None
City of Winnebago Volunteer Fire Department	1/1/2017	\$2,500	\$1,183,702	\$964,093	\$219,609	123%	\$62,395	\$3,120	\$(21,961)	\$43,554	\$(34,024)	\$(4,248)	\$(71,022)	\$(109,294)	None
City of Winsted Volunteer Fire Department	1/1/2025	\$2,500	\$923,589	\$679,489	\$244,100	136%	\$57,733	\$2,560	\$(24,410)	\$35,883	\$(33,663)	\$(4,204)	\$(55,415)	\$(93,282)	None
City of Winthrop Volunteer Fire Department	1/1/2019	\$2,500	\$1,007,441	\$703,108	\$304,333	143%	\$57,327	\$2,160	\$(30,433)	\$29,054	\$(30,420)	\$(3,798)	\$(60,446)	\$(94,664)	None
City of Wolf Lake Volunteer Fire Department	1/1/2013	\$1,700	\$625,107	\$417,547	\$207,560	150%	\$35,680	\$2,640	\$(20,756)	\$17,564	\$(24,910)	\$(3,111)	\$(37,506)	\$(65,527)	None

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			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Wood Lake Volunteer Fire Department	1/1/2018	\$1,700	\$419,907	\$312,842	\$107,065	134%	\$31,051	\$2,000	\$(10,707)	\$22,344	\$(15,068)	\$(1,881)	\$(25,194)	\$(42,143)	None
City of Wrenshall Volunteer Fire Department	1/1/2019	\$1,700	\$683,959	\$522,279	\$161,680	131%	\$33,730	\$2,000	\$(16,168)	\$19,562	\$(23,096)	\$(2,884)	\$(41,038)	\$(67,018)	None
Clifton Volunteer Fire Department	1/1/2013	\$2,700	\$1,141,146	\$631,214	\$509,932	181%	\$59,421	\$2,720	\$(50,993)	\$11,148	\$(23,713)	\$(2,961)	\$(68,469)	\$(95,143)	None
Colvill Volunteer Fire Department	1/1/2012	\$1,400	\$134,885	\$87,280	\$47,605	155%	\$9,053	\$960	\$(4,761)	\$5,252	\$(11,102)	\$(1,386)	\$(8,093)	\$(20,581)	None
Colvin Volunteer Fire Department	1/1/2017	\$1,800	\$278,765	\$119,249	\$159,516	234%	\$19,688	\$1,600	\$(15,952)	\$5,336	\$(8,723)	\$(1,089)	\$(16,726)	\$(26,538)	None
Crane Lake Volunteer Fire Department	1/1/2011	\$1,000	\$365,895	\$226,295	\$139,600	162%	\$19,256	\$1,600	\$(13,960)	\$6,896	\$(7,930)	\$(990)	\$(21,954)	\$(30,874)	None
Cromwell Wright Fire District	1/1/2026	\$2,000	\$658,973	\$394,694	\$264,279	167%	\$44,539	\$2,400	\$0	\$46,939	\$(21,459)	\$(2,680)	\$(39,538)	\$(63,677)	None
Crookston Volunteer Fire Department	1/1/2017	\$4,400	\$1,159,624	\$989,906	\$169,718	117%	\$89,193	\$2,720	\$0	\$91,913	\$(51,707)	\$(6,457)	\$(69,577)	\$(127,741)	None
Dalbo Fire Department	1/1/2013	\$2,300	\$733,374	\$455,098	\$278,276	161%	\$42,353	\$1,840	\$(27,828)	\$16,365	\$(24,467)	\$(3,055)	\$(44,002)	\$(71,524)	None
Eastern Hubbard County Fire District	1/1/2025	\$2,700	\$764,546	\$494,464	\$270,082	155%	\$38,177	\$1,520	\$0	\$39,697	\$(20,417)	\$(2,559)	\$(45,873)	\$(68,849)	None
Elbow Tulaby Lakes Volunteer Fire Department	1/1/2011	\$2,100	\$220,187	\$159,967	\$60,220	138%	\$21,685	\$1,040	\$(6,022)	\$16,703	\$(12,099)	\$(1,511)	\$(13,211)	\$(26,821)	None
Ellsburg Volunteer Fire Department	1/1/2012	\$1,300	\$316,166	\$240,840	\$75,326	131%	\$25,375	\$2,080	\$(7,533)	\$19,922	\$(5,551)	\$(693)	\$(18,970)	\$(25,214)	None
Embarrass Region Volunteer Fire Department	1/1/2012	\$1,000	\$473,850	\$178,359	\$295,491	266%	\$13,083	\$2,000	\$(29,549)	\$0	\$(11,895)	\$(1,485)	\$(28,431)	\$(41,811)	None
Federal Dam Fire Department	1/1/2013	\$500	\$326,550	\$63,646	\$262,904	513%	\$6,909	\$1,760	\$(26,290)	\$0	\$(8,723)	\$(1,089)	\$(19,593)	\$(29,405)	None
Finland Volunteer Fire Department	1/1/2023	\$1,100	\$392,859	\$144,892	\$247,967	271%	\$13,890	\$1,440	\$(24,797)	\$0	\$(22,435)	\$(2,813)	\$(23,572)	\$(48,820)	None
Floodwood Area Fire District	1/1/2026	\$4,000	\$854,935	\$785,285	\$69,650	109%	\$78,570	\$2,000	\$0	\$80,570	\$(22,421)	\$(2,800)	\$(51,296)	\$(76,517)	\$4,053
Foxhome Volunteer Fire Department	1/1/2019	\$1,500	\$134,864	\$89,945	\$44,919	150%	\$21,477	\$1,600	\$(4,492)	\$18,585	\$(14,275)	\$(1,782)	\$(8,092)	\$(24,149)	None
Fredenberg Volunteer Fire Department	1/1/2013	\$1,800	\$576,776	\$448,678	\$128,098	129%	\$32,267	\$2,400	\$(12,810)	\$21,857	\$(16,656)	\$(2,080)	\$(34,607)	\$(53,343)	None
Gnesen Volunteer Fire Department	1/1/2013	\$2,800	\$617,861	\$619,754	\$(1,893)	100%	\$66,133	\$2,800	\$189	\$69,122	\$(19,477)	\$(2,432)	\$(37,072)	\$(58,981)	\$10,141
Hovland Area Volunteer Fire Department	1/1/2013	\$2,000	\$347,532	\$282,827	\$64,705	123%	\$40,973	\$2,000	\$(6,471)	\$36,502	\$(12,249)	\$(1,530)	\$(20,852)	\$(34,631)	\$1,871
Industrial Volunteer Fire Department	1/1/2013	\$2,000	\$679,178	\$497,860	\$181,318	136%	\$26,551	\$1,520	\$(18,132)	\$9,939	\$(12,688)	\$(1,584)	\$(40,751)	\$(55,023)	None
Isanti Area Joint Fire District	1/1/2016	\$9,500	\$4,119,206	\$2,613,196	\$1,506,010	158%	\$274,695	\$3,920	\$(150,601)	\$128,014	\$(155,971)	\$(19,476)	\$(247,152)	\$(422,599)	None
Jacobson Community Fire Department	1/1/2024	\$1,200	\$634,055	\$287,738	\$346,317	220%	\$26,707	\$3,040	\$(34,632)	\$0	\$(16,653)	\$(2,086)	\$(38,043)	\$(56,782)	None
Lake Kabetogama Volunteer Fire Department	1/1/2018	\$1,800	\$402,163	\$272,893	\$129,270	147%	\$26,095	\$1,680	\$(12,927)	\$14,848	\$(9,517)	\$(1,188)	\$(24,130)	\$(34,835)	None
Lakeland Volunteer Fire Department	1/1/2011	\$1,800	\$804,117	\$687,098	\$117,019	117%	\$33,982	\$2,160	\$(11,702)	\$24,440	\$(13,482)	\$(1,683)	\$(48,247)	\$(63,412)	None
Makinen Volunteer Fire Department	1/1/2020	\$1,000	\$158,569	\$111,377	\$47,192	142%	\$8,281	\$1,040	\$(4,719)	\$4,602	\$(7,137)	\$(891)	\$(9,514)	\$(17,542)	None
Manchester Fire Department	1/1/2010	\$2,300	\$500,909	\$376,733	\$124,176	133%	\$33,439	\$1,120	\$(12,418)	\$22,141	\$(12,688)	\$(1,584)	\$(30,055)	\$(44,327)	None
Meadowlands Area Volunteer Fire Department	1/1/2023	\$700	\$218,866	\$150,653	\$68,213	145%	\$13,431	\$1,680	\$(6,821)	\$8,290	\$(13,482)	\$(1,691)	\$(13,132)	\$(28,305)	None
Minnesota City Fire Department	1/1/2018	\$500	\$113,638	\$27,344	\$86,294	416%	\$4,241	\$800	\$(8,629)	\$0	\$(11,102)	\$(1,386)	\$(6,818)	\$(19,306)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2026				Components of Annual Financial Requirement			Annual Financial Requirement (C+D+E, not less than 0)	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2027
			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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)	
Moose Lake Area Fire District	1/1/2023	\$4,000	\$1,202,450	\$910,103	\$292,347	132%	\$70,362	\$2,160	\$(29,235)	\$43,287	\$(54,560)	\$(6,813)	\$(72,147)	\$(133,520)	None
Morse Fall Lake Fire Department	1/1/2022	\$3,200	\$1,478,024	\$477,947	\$1,000,077	309%	\$56,687	\$2,320	\$(100,008)	\$0	\$(66,129)	\$(8,257)	\$(88,681)	\$(163,067)	None
Myrtle Fire Department	1/1/2024	\$1,200	\$734,493	\$525,169	\$209,324	140%	\$29,221	\$2,400	\$(20,932)	\$10,689	\$(17,447)	\$(2,179)	\$(44,070)	\$(63,696)	None
North Star Fire	1/1/2010	\$800	\$224,273	\$134,281	\$89,992	167%	\$13,089	\$1,840	\$(8,999)	\$5,930	\$(12,688)	\$(1,584)	\$(13,456)	\$(27,728)	None
Northland Volunteer Fire Department	1/1/2015	\$1,400	\$160,551	\$91,466	\$69,085	176%	\$9,240	\$960	\$(6,909)	\$3,291	\$(3,965)	\$(495)	\$(9,633)	\$(14,093)	None
Palo Volunteer Fire Department	1/1/2012	\$2,100	\$381,797	\$344,062	\$37,735	111%	\$28,423	\$1,440	\$(3,774)	\$26,089	\$(17,447)	\$(2,179)	\$(22,908)	\$(42,534)	None
Pequaywan Lake Volunteer Fire Department	1/1/2012	\$1,100	\$236,350	\$222,882	\$13,468	106%	\$15,035	\$1,520	\$0	\$16,555	\$0	\$0	\$(14,181)	\$(14,181)	\$2,374
Pickwick Fire And Rescue	1/1/2017	\$1,400	\$192,950	\$99,145	\$93,805	195%	\$19,069	\$1,840	\$(9,381)	\$11,528	\$(17,447)	\$(2,179)	\$(11,577)	\$(31,203)	None
Pike Sandy Britt Volunteer Fire Department	1/1/2017	\$2,100	\$558,651	\$440,415	\$118,236	127%	\$35,507	\$1,920	\$(11,824)	\$25,603	\$(16,589)	\$(2,071)	\$(33,519)	\$(52,179)	None
Prinsburg Community Fire Department	1/1/2025	\$1,200	\$353,508	\$216,859	\$136,649	163%	\$18,735	\$1,440	\$(13,665)	\$6,510	\$(13,482)	\$(1,683)	\$(21,210)	\$(36,375)	None
Rum River Fire District	1/1/2026	\$4,800	\$1,823,538	\$993,151	\$830,387	184%	\$103,230	\$2,400	\$(83,039)	\$22,591	\$(74,667)	\$(9,324)	\$(109,412)	\$(193,403)	None
Sabin Elwood Fire District	1/1/2015	\$900	\$891,805	\$334,611	\$557,194	267%	\$20,797	\$2,320	\$(55,719)	\$0	\$(30,991)	\$(3,870)	\$(53,508)	\$(88,369)	None
Solway Rural Volunteer Fire Department	1/1/2017	\$1,500	\$395,045	\$242,773	\$152,272	163%	\$27,329	\$2,160	\$(15,227)	\$14,262	\$(13,908)	\$(1,737)	\$(23,703)	\$(39,348)	None
Solway-Cloquet Volunteer Fire Department	1/1/2017	\$3,000	\$600,953	\$229,085	\$371,868	262%	\$27,041	\$1,680	\$(37,187)	\$0	\$(17,473)	\$(2,182)	\$(36,057)	\$(55,712)	None
Stacy Lent Fire Department	1/1/2022	\$2,700	\$1,135,610	\$875,178	\$260,432	130%	\$63,169	\$2,720	\$(26,043)	\$39,846	\$(40,960)	\$(5,115)	\$(68,137)	\$(114,212)	None
Sunburg Fire Department	1/1/2012	\$800	\$520,426	\$298,360	\$222,066	174%	\$21,270	\$2,160	\$(22,207)	\$1,223	\$(18,240)	\$(2,278)	\$(31,226)	\$(51,744)	None
Toivola Volunteer Fire Department	1/1/2020	\$700	\$280,369	\$118,613	\$161,756	236%	\$11,823	\$1,760	\$(16,176)	\$0	\$(11,102)	\$(1,386)	\$(16,822)	\$(29,310)	None
Town of Fayal Volunteer Fire Department	1/1/2024	\$4,700	\$605,675	\$527,255	\$78,420	115%	\$59,638	\$1,600	\$(7,842)	\$53,396	\$(17,357)	\$(2,167)	\$(36,341)	\$(55,865)	None
Township of Alborn Volunteer Fire Department	1/1/2010	\$1,200	\$346,739	\$193,828	\$152,911	179%	\$19,695	\$1,920	\$(15,291)	\$6,324	\$(9,992)	\$(1,248)	\$(20,804)	\$(32,044)	None
Township of Arrowhead Volunteer Fire Department	1/1/2026	\$700	\$271,583	\$59,424	\$212,159	457%	\$7,618	\$1,440	\$0	\$9,058	\$(11,102)	\$(1,392)	\$(16,295)	\$(28,789)	None
Township of Baldwin Volunteer Fire Department	1/1/2019	\$4,800	\$1,692,533	\$1,125,913	\$566,620	150%	\$134,345	\$3,280	\$(56,662)	\$80,963	\$(89,699)	\$(11,201)	\$(101,552)	\$(202,452)	None
Township of Bearville Volunteer Fire Department	1/1/2021	\$700	\$62,153	\$34,309	\$27,844	181%	\$7,988	\$1,280	\$(2,784)	\$6,484	\$(9,727)	\$(1,215)	\$(3,729)	\$(14,671)	None
Township of Biwabik Volunteer Fire Department	1/1/2011	\$1,600	\$575,109	\$273,340	\$301,769	210%	\$22,322	\$1,680	\$(30,177)	\$0	\$(15,068)	\$(1,881)	\$(34,507)	\$(51,456)	None
Township of Breitung Volunteer Fire Department	1/1/2012	\$2,500	\$714,370	\$568,757	\$145,613	126%	\$42,907	\$1,680	\$(14,561)	\$30,026	\$(17,447)	\$(2,179)	\$(42,862)	\$(62,488)	None
Township of Canosia Volunteer Fire Department	1/1/2022	\$1,800	\$825,671	\$569,569	\$256,102	145%	\$32,860	\$1,520	\$(25,610)	\$8,770	\$(21,608)	\$(2,698)	\$(49,540)	\$(73,846)	None
Township of Carsonville Volunteer Fire Department	1/1/2012	\$3,000	\$705,304	\$605,677	\$99,627	116%	\$60,356	\$2,400	\$(9,963)	\$52,793	\$(31,116)	\$(3,885)	\$(42,318)	\$(77,319)	None

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	Amounts Projected to 12/31/2026				Components of Annual Financial Requirement			Annual Financial Requirement	Reductions to Annual Financial Requirement			Total Reduction to Annual Financial Requirement	Required Contribution due 12/31/2027
			Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2026 and 12/31/2027	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 Cotton Volunteer Fire Department	1/1/2019	\$1,800	\$624,893	\$471,630	\$153,263	132%	\$35,499	\$1,920	\$(15,326)	\$22,093	\$(11,102)	\$(1,386)	\$(37,494)	\$(49,982)	None
Township of Culver Volunteer Fire Department	1/1/2016	\$600	\$200,505	\$27,315	\$173,190	734%	\$5,550	\$1,200	\$(17,319)	\$0	\$(6,661)	\$(832)	\$(12,030)	\$(19,523)	None
Township of Eagles Nest Volunteer Fire Department	1/1/2014	\$1,900	\$175,179	\$100,318	\$74,861	175%	\$18,506	\$1,200	\$(7,486)	\$12,220	\$(10,310)	\$(1,287)	\$(10,511)	\$(22,108)	None
Township of French Volunteer Fire Department	1/1/2017	\$1,100	\$436,769	\$304,819	\$131,950	143%	\$26,276	\$2,000	\$(13,195)	\$15,081	\$(19,033)	\$(2,377)	\$(26,206)	\$(47,616)	None
Township of Grand Lake Volunteer Fire Department	1/1/2013	\$6,000	\$899,223	\$586,533	\$312,690	153%	\$72,427	\$3,040	\$(31,269)	\$44,198	\$(27,892)	\$(3,483)	\$(53,953)	\$(85,328)	None
Township of Greenwood - Saint Louis County Volunteer Fire Department	1/1/2017	\$3,000	\$954,570	\$228,946	\$725,624	417%	\$14,508	\$1,280	\$(72,562)	\$0	\$(27,972)	\$(3,493)	\$(57,274)	\$(88,739)	None
Township of Ideal Volunteer Fire Department	1/1/2024	\$4,700	\$3,074,163	\$2,259,794	\$814,369	136%	\$120,609	\$2,400	\$(81,437)	\$41,572	\$(50,437)	\$(6,298)	\$(184,450)	\$(241,185)	None
Township of Lakewood Volunteer Fire Department	1/1/2020	\$1,100	\$376,903	\$157,109	\$219,794	240%	\$15,928	\$1,840	\$(21,979)	\$0	\$(20,668)	\$(2,581)	\$(22,614)	\$(45,863)	None
Township of Leaf Valley Volunteer Fire Department	1/1/2019	\$1,700	\$585,175	\$378,799	\$206,376	154%	\$27,944	\$1,920	\$(20,638)	\$9,226	\$(17,447)	\$(2,179)	\$(35,111)	\$(54,737)	None
Township of Linwood Volunteer Fire Department	1/1/2014	\$3,600	\$1,119,369	\$1,031,043	\$88,326	109%	\$103,034	\$2,800	\$(8,833)	\$97,001	\$(39,181)	\$(4,892)	\$(67,162)	\$(111,235)	None
Township of Lutsen Volunteer Fire Department	1/1/2011	\$2,000	\$541,259	\$359,784	\$181,475	150%	\$36,571	\$1,760	\$(18,148)	\$20,183	\$(27,355)	\$(3,416)	\$(32,476)	\$(63,247)	None
Township of Mahtowa Volunteer Fire Department	1/1/2014	\$1,800	\$567,354	\$269,832	\$297,522	210%	\$24,538	\$1,520	\$(29,752)	\$0	\$(17,447)	\$(2,179)	\$(34,041)	\$(53,667)	None
Township of Normanna Volunteer Fire Department	1/1/2012	\$1,000	\$217,791	\$116,868	\$100,923	186%	\$12,215	\$1,760	\$(10,092)	\$3,883	\$(9,517)	\$(1,188)	\$(13,067)	\$(23,772)	None
Township of Scandia Valley Volunteer Fire Department	1/1/2012	\$3,500	\$1,035,180	\$949,655	\$85,525	109%	\$76,568	\$2,320	\$(8,553)	\$70,335	\$(27,166)	\$(3,392)	\$(62,111)	\$(92,669)	None
Township of Schroeder Volunteer Fire Department	1/1/2018	\$2,000	\$394,146	\$161,099	\$233,047	245%	\$17,791	\$1,360	\$(23,305)	\$0	\$(10,297)	\$(1,286)	\$(23,649)	\$(35,232)	None
Township of Thomson Volunteer Fire Department	1/1/2026	\$3,200	\$1,199,870	\$855,236	\$344,634	140%	\$71,617	\$2,000	\$0	\$73,617	\$(51,982)	\$(6,491)	\$(71,992)	\$(130,465)	None
Township of Vermilion Lake Volunteer Fire Department	1/1/2018	\$1,500	\$421,840	\$302,725	\$119,115	139%	\$17,742	\$1,120	\$(11,912)	\$6,950	\$(11,895)	\$(1,485)	\$(25,310)	\$(38,690)	None
Township of Wilson - Winona County Volunteer Fire Department	1/1/2025	\$1,800	\$1,231,987	\$604,738	\$627,249	204%	\$54,648	\$3,200	\$(62,725)	\$0	\$(23,791)	\$(2,983)	\$(73,919)	\$(100,693)	None
Underwood Fire Corporation	1/1/2022	\$3,100	\$766,062	\$594,708	\$171,354	129%	\$68,152	\$2,000	\$(17,135)	\$53,017	\$(39,857)	\$(4,977)	\$(45,964)	\$(90,798)	None
Warba Feeley Sago Fire Department	1/1/2011	\$2,500	\$474,896	\$344,237	\$130,659	138%	\$26,051	\$1,600	\$(13,066)	\$14,585	\$(15,068)	\$(1,881)	\$(28,494)	\$(45,443)	None
West Suburban Fire District	7/1/2023	\$7,500	\$4,491,528	\$3,611,644	\$879,884	124%	\$336,593	\$5,040	\$(87,988)	\$253,645	\$(164,921)	\$(20,594)	\$(269,492)	\$(455,007)	None