

DATA COMPILATION OF STATEWIDE VOLUNTEER FIREFIGHTER 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 12/31/2023				COMPONENTS OF ANNUAL FINANCIAL REQUIREMENT				Annual Financial Requirement	REDUCTIONS TO ANNUAL FINANCIAL REQUIREMENT			Total Reductions to Annual Financial Requirement	Required Contribution Due 12/31/2024
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2023 and 12/31/2024	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)		F	G	H		
Alborn (Township)	01/01/2010	\$1,200	\$206,109	\$152,653	\$53,456	135%	\$17,399	\$660	\$(5,346)	\$12,713	\$(11,661)	\$(2,197)	\$(12,367)	\$(26,225)	None	
DeGraff (City)	01/01/2010	\$500	\$111,469	\$59,507	\$51,962	187%	\$7,875	\$510	\$(5,196)	\$3,189	\$(6,108)	\$(1,151)	\$(6,688)	\$(13,947)	None	
Manchester (Firefighting Corp)	01/01/2010	\$2,300	\$319,623	\$318,703	\$921	100%	\$33,164	\$450	\$(92)	\$33,521	\$(8,885)	\$(1,674)	\$(19,177)	\$(29,736)	\$3,785	
North Star (Township)	01/01/2010	\$500	\$156,455	\$93,518	\$62,937	167%	\$8,598	\$720	\$(6,294)	\$3,024	\$(8,885)	\$(1,674)	\$(9,387)	\$(19,946)	None	
Ottertail (City)	01/01/2010	\$1,500	\$756,394	\$537,309	\$219,085	141%	\$29,078	\$750	\$(21,909)	\$7,920	\$(20,325)	\$(3,829)	\$(45,384)	\$(69,538)	None	
Twin Valley (City)	01/01/2010	\$1,300	\$384,826	\$291,854	\$92,972	132%	\$28,321	\$1,020	\$(9,297)	\$20,044	\$(11,661)	\$(2,197)	\$(23,090)	\$(36,948)	None	
Alden (City)	01/01/2011	\$1,200	\$305,306	\$333,166	\$(27,860)	92%	\$24,902	\$840	\$2,786	\$28,528	\$(13,327)	\$(2,511)	\$(18,318)	\$(34,156)	None	
Biwabik (Township)	01/01/2011	\$1,600	\$362,236	\$301,247	\$60,989	120%	\$19,807	\$510	\$(6,099)	\$14,218	\$(10,551)	\$(1,988)	\$(21,734)	\$(34,273)	None	
Buyck (Firefighting Corp)	01/01/2011	\$1,000	\$187,506	\$127,869	\$59,637	147%	\$15,657	\$810	\$(5,964)	\$10,504	\$(6,664)	\$(1,255)	\$(11,250)	\$(19,169)	None	
Crane Lake (Firefighting Corp)	01/01/2011	\$1,000	\$261,510	\$209,764	\$51,746	125%	\$17,695	\$630	\$(5,175)	\$13,150	\$(5,553)	\$(1,046)	\$(15,691)	\$(22,290)	None	
Elbow Tulaby Lakes (Firefighting Corp)	01/01/2011	\$1,500	\$154,631	\$97,412	\$57,219	159%	\$11,515	\$270	\$(5,722)	\$6,063	\$(7,774)	\$(1,465)	\$(9,278)	\$(18,517)	None	
Emmons (City)	01/01/2011	\$1,000	\$529,443	\$274,300	\$255,143	193%	\$17,967	\$810	\$(25,514)	\$(6,737)	\$(10,551)	\$(1,988)	\$(31,767)	\$(44,305)	None	
Grand Marais (City)	01/01/2011	\$2,300	\$494,635	\$407,721	\$86,915	121%	\$35,829	\$660	\$(8,691)	\$27,798	\$(19,974)	\$(3,763)	\$(29,678)	\$(53,416)	None	
Lakeland (Firefighting Corp)	01/01/2011	\$1,500	\$568,906	\$559,890	\$9,016	102%	\$33,563	\$870	\$(902)	\$33,531	\$(9,440)	\$(1,779)	\$(34,134)	\$(45,353)	None	
Lexington (City)	01/01/2011	\$5,000	\$613,468	\$666,484	\$(53,016)	92%	\$63,191	\$840	\$5,302	\$69,332	\$(12,305)	\$(2,318)	\$(36,808)	\$(51,431)	\$17,901	
Lutsen (Township)	01/01/2011	\$2,000	\$366,520	\$329,839	\$36,681	111%	\$24,813	\$540	\$(3,668)	\$21,685	\$(14,395)	\$(2,712)	\$(21,991)	\$(39,098)	None	
Scandia (City)	01/01/2011	\$3,500	\$942,614	\$885,248	\$57,366	106%	\$76,887	\$930	\$(5,737)	\$72,080	\$(36,076)	\$(6,797)	\$(56,557)	\$(99,430)	None	
Warba - Feeley - Sago (City/Twp)	01/01/2011	\$1,500	\$365,524	\$271,948	\$93,576	134%	\$18,532	\$600	\$(9,358)	\$9,775	\$(10,551)	\$(1,988)	\$(21,931)	\$(34,470)	None	
Brandon (City)	01/01/2012	\$1,600	\$496,343	\$555,540	\$(59,197)	89%	\$36,671	\$960	\$5,920	\$43,550	\$(15,066)	\$(2,838)	\$(29,781)	\$(47,685)	None	
Breitung (Township)	01/01/2012	\$2,500	\$531,720	\$643,013	\$(111,292)	83%	\$49,308	\$720	\$11,129	\$61,157	\$(12,217)	\$(2,302)	\$(31,903)	\$(46,421)	\$14,736	
Carsonville (Township)	01/01/2012	\$2,000	\$447,276	\$386,259	\$61,017	116%	\$39,692	\$930	\$(6,102)	\$34,521	\$(18,625)	\$(3,509)	\$(26,837)	\$(48,970)	None	
Colvill (Firefighting Corp)	01/01/2012	\$1,400	\$183,536	\$201,743	\$(18,207)	91%	\$14,083	\$480	\$1,821	\$16,384	\$(7,774)	\$(1,465)	\$(11,012)	\$(20,251)	None	
Ellsburg (Firefighting Corp)	01/01/2012	\$900	\$206,541	\$145,806	\$60,735	142%	\$17,097	\$780	\$(6,074)	\$11,804	\$(3,887)	\$(732)	\$(12,392)	\$(17,011)	None	
Embarrass Region (Firefighting Corp)	01/01/2012	\$1,000	\$340,704	\$206,348	\$134,356	165%	\$14,368	\$780	\$(13,436)	\$1,712	\$(7,497)	\$(1,412)	\$(20,442)	\$(29,351)	None	
Hardwick (City)	01/01/2012	\$1,100	\$276,750	\$210,213	\$66,537	132%	\$16,256	\$690	\$(6,654)	\$10,292	\$(10,861)	\$(2,046)	\$(16,605)	\$(29,512)	None	
Lester Prairie (City)	01/01/2012	\$1,500	\$593,424	\$706,844	\$(113,419)	84%	\$43,904	\$1,020	\$11,342	\$56,266	\$(16,678)	\$(3,142)	\$(35,605)	\$(55,426)	\$840	
McKinley (Firefighting Corp)	01/01/2012	\$600	\$197,457	\$67,432	\$130,025	293%	\$4,483	\$390	\$(13,003)	\$(8,130)	\$(7,774)	\$(1,465)	\$(11,847)	\$(21,086)	None	
Normanna (Township)	01/01/2012	\$900	\$142,245	\$62,330	\$79,915	228%	\$9,856	\$630	\$(7,991)	\$2,495	\$(6,664)	\$(1,255)	\$(8,535)	\$(16,454)	None	
Palo (Firefighting Corp)	01/01/2012	\$2,100	\$461,655	\$546,828	\$(85,173)	84%	\$36,876	\$600	\$8,517	\$45,993	\$(12,217)	\$(2,302)	\$(27,699)	\$(42,217)	\$3,776	
Pennock (Joint Power Entity)	01/01/2012	\$1,400	\$562,504	\$401,834	\$160,670	140%	\$26,855	\$930	\$(16,067)	\$11,718	\$(15,110)	\$(2,847)	\$(33,750)	\$(51,706)	None	
Pequaywan Lake (Firefighting Corp)	01/01/2012	\$1,000	\$159,904	\$173,375	\$(13,471)	92%	\$16,377	\$570	\$1,347	\$18,294	\$(7,219)	\$(1,360)	\$(9,594)	\$(18,173)	\$121	
Scandia Valley (Township)	01/01/2012	\$3,000	\$594,245	\$751,843	\$(157,598)	79%	\$59,794	\$750	\$15,760	\$76,304	\$(15,455)	\$(2,912)	\$(35,655)	\$(54,022)	\$22,282	
Sunburg (City)	01/01/2012	\$500	\$359,237	\$204,881	\$154,356	175%	\$13,150	\$870	\$(15,436)	\$(1,416)	\$(12,772)	\$(2,406)	\$(21,554)	\$(36,732)	None	
Tower (City)	01/01/2012	\$1,000	\$285,467	\$92,260	\$193,207	309%	\$3,777	\$600	\$(19,321)	\$(14,944)	\$(8,329)	\$(1,569)	\$(17,128)	\$(27,027)	None	
Willmar (City)	01/01/2012	\$6,000	\$2,057,202	\$1,916,029	\$141,173	107%	\$175,582	\$1,380	\$(14,117)	\$162,845	\$(113,690)	\$(21,419)	\$(123,432)	\$(258,542)	None	

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	AMOUNTS PROJECTED TO 12/31/2023				COMPONENTS OF ANNUAL FINANCIAL REQUIREMENT				Annual Financial Requirement	REDUCTIONS TO ANNUAL FINANCIAL REQUIREMENT			Total Reductions to Annual Financial Requirement	Required Contribution Due 12/31/2024
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2023 and 12/31/2024	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)		F	G	H		
Albert Lea (City)	01/01/2013	\$4,000	\$860,413	\$342,039	\$518,374	252%	\$40,522	\$690	\$(51,837)	\$(10,625)	Allocated; Combined FD	\$(17,678)	\$(51,625)	\$(69,303)	None	
Ashby (City)	01/01/2013	\$1,300	\$660,971	\$495,287	\$165,684	133%	\$31,663	\$870	\$(16,568)	\$15,965	\$(15,139)	\$(2,852)	\$(39,658)	\$(57,649)	None	
Canby (City)	01/01/2013	\$2,700	\$744,840	\$617,457	\$127,383	121%	\$52,604	\$990	\$(12,738)	\$40,856	\$(23,033)	\$(4,339)	\$(44,690)	\$(72,062)	None	
Clifton(Firefighting Corp)	01/01/2013	\$2,700	\$743,825	\$660,872	\$82,953	113%	\$59,513	\$1,020	\$(8,295)	\$52,238	\$(14,354)	\$(2,704)	\$(44,630)	\$(61,688)	None	
Dalbo(Firefighting Corp)	01/01/2013	\$1,800	\$544,323	\$395,465	\$148,858	138%	\$31,427	\$840	\$(14,886)	\$17,381	\$(15,429)	\$(2,907)	\$(32,659)	\$(50,995)	None	
Dent (City)	01/01/2013	\$1,800	\$428,066	\$386,801	\$41,265	111%	\$31,474	\$810	\$(4,127)	\$28,158	\$(25,831)	\$(4,867)	\$(25,684)	\$(56,382)	None	
Echo (City)	01/01/2013	\$1,200	\$361,406	\$303,887	\$57,518	119%	\$16,562	\$540	\$(5,752)	\$11,350	\$(9,440)	\$(1,779)	\$(21,684)	\$(32,903)	None	
Fairfax (City)	01/01/2013	\$3,000	\$633,032	\$656,740	\$(23,708)	96%	\$52,258	\$960	\$2,371	\$55,589	\$(19,352)	\$(3,646)	\$(37,982)	\$(60,980)	None	
Federal Dam (Firefighting Corp)	01/01/2013	\$500	\$206,101	\$52,779	\$153,322	390%	\$5,316	\$510	\$(15,332)	\$(9,506)	Withheld by DOR; no Form FA-1		\$(12,366)	\$(12,366)	None	
Fredenberg (Firefighting Corp)	01/01/2013	\$1,800	\$360,218	\$399,825	\$(39,607)	90%	\$30,954	\$750	\$3,961	\$35,665	\$(10,868)	\$(2,048)	\$(21,613)	\$(34,529)	\$1,136	
Gilbert (City)	01/01/2013	\$1,800	\$305,286	\$370,644	\$(65,358)	82%	\$30,009	\$600	\$6,536	\$37,145	\$(11,106)	\$(2,092)	\$(18,317)	\$(31,515)	\$5,630	
Gnesen (Firefighting Corp)	01/01/2013	\$2,800	\$458,490	\$628,186	\$(169,696)	73%	\$55,029	\$810	\$16,970	\$72,809	\$(11,227)	\$(2,115)	\$(27,509)	\$(40,851)	\$31,957	
Grand Lake (Township)	01/01/2013	\$4,000	\$631,553	\$495,692	\$135,860	127%	\$51,670	\$1,020	\$(13,586)	\$39,104	\$(17,021)	\$(3,207)	\$(37,893)	\$(58,121)	None	
Granite Falls (City)	01/01/2013	\$2,600	\$663,427	\$758,172	\$(94,745)	88%	\$76,338	\$1,050	\$9,474	\$86,863	\$(27,303)	\$(5,144)	\$(39,806)	\$(72,253)	\$14,610	
Hovland (Firefighting Corp)	01/01/2013	\$2,000	\$278,197	\$261,129	\$17,068	107%	\$34,708	\$600	\$(1,707)	\$33,601	\$(7,077)	\$(1,333)	\$(16,692)	\$(25,102)	\$8,499	
Industrial (Firefighting Corp)	01/01/2013	\$1,300	\$471,083	\$342,986	\$128,097	137%	\$20,015	\$600	\$(12,810)	\$7,805	\$(8,885)	\$(1,674)	\$(28,265)	\$(38,824)	None	
Lake Bronson (City)	01/01/2013	\$900	\$301,863	\$174,610	\$127,253	173%	\$16,152	\$840	\$(12,725)	\$4,267	\$(13,882)	\$(2,615)	\$(18,112)	\$(34,609)	None	
Le Sueur (City)	01/01/2013	\$5,300	\$1,222,044	\$1,321,002	\$(98,958)	93%	\$128,503	\$810	\$9,896	\$139,208	\$(41,647)	\$(7,846)	\$(73,323)	\$(122,816)	\$16,392	
Mayer (City)	01/01/2013	\$3,200	\$912,591	\$1,202,487	\$(289,895)	76%	\$84,075	\$1,080	\$28,990	\$114,144	\$(16,712)	\$(3,149)	\$(54,755)	\$(74,616)	\$39,528	
Melrose (City)	01/01/2013	\$3,200	\$746,935	\$796,072	\$(49,137)	94%	\$74,429	\$1,110	\$4,914	\$80,453	\$(33,662)	\$(6,342)	\$(44,816)	\$(84,820)	None	
Northome (City)	01/01/2013	\$700	\$198,873	\$141,706	\$57,167	140%	\$13,068	\$720	\$(5,717)	\$8,071	\$(9,440)	\$(1,779)	\$(11,932)	\$(23,151)	None	
Norwood Young America (City)	01/01/2013	\$3,000	\$726,741	\$904,770	\$(178,029)	80%	\$66,398	\$1,020	\$17,803	\$85,221	\$(31,316)	\$(5,900)	\$(43,604)	\$(80,820)	\$4,400	
Osakis (City)	01/01/2013	\$4,800	\$1,052,624	\$946,829	\$105,794	111%	\$87,072	\$690	\$(10,579)	\$77,183	\$(30,312)	\$(5,711)	\$(63,157)	\$(99,180)	None	
Rice Lake (City)	01/01/2013	\$4,000	\$612,330	\$594,459	\$17,871	103%	\$73,477	\$960	\$(1,787)	\$72,650	\$(22,724)	\$(4,281)	\$(36,740)	\$(63,745)	\$8,905	
Shevlin (City)	01/01/2013	\$1,600	\$440,094	\$482,501	\$(42,407)	91%	\$32,508	\$900	\$4,241	\$37,649	\$(8,885)	\$(1,674)	\$(26,406)	\$(36,965)	\$684	
Ulen (City)	01/01/2013	\$1,200	\$464,723	\$430,341	\$34,382	108%	\$29,142	\$900	\$(3,438)	\$26,604	\$(13,327)	\$(2,511)	\$(27,883)	\$(43,721)	None	
Wolf Lake (City)	01/01/2013	\$1,400	\$375,964	\$290,492	\$85,472	129%	\$23,171	\$870	\$(8,547)	\$15,494	\$(14,576)	\$(2,746)	\$(22,558)	\$(39,881)	None	
Barnum (City)	01/01/2014	\$1,700	\$495,069	\$447,088	\$47,981	111%	\$35,791	\$840	\$(4,798)	\$31,833	\$(12,772)	\$(2,406)	\$(29,704)	\$(44,882)	None	
Central Lakes (Firefighting Corp)	01/01/2014	\$1,600	\$138,005	\$93,895	\$44,110	147%	\$21,081	\$600	\$(4,411)	\$17,270	\$(11,106)	\$(2,092)	\$(8,280)	\$(21,478)	None	
Eagle's Nest (Township)	01/01/2014	\$1,900	\$98,117	\$90,700	\$7,417	108%	\$20,371	\$480	\$(742)	\$20,109	\$(7,219)	\$(1,360)	\$(5,887)	\$(14,466)	\$5,643	
Evergreen (Firefighting Corp)	01/01/2014	\$1,800	\$96,146	\$81,748	\$14,398	118%	\$13,387	\$300	\$(1,440)	\$12,247	\$(7,219)	\$(1,360)	\$(5,769)	\$(14,348)	None	
Hewitt (City)	01/01/2014	\$1,600	\$246,396	\$227,979	\$18,417	108%	\$17,776	\$480	\$(1,842)	\$16,414	\$(8,329)	\$(1,569)	\$(14,784)	\$(24,682)	None	
Houston (City)	01/01/2014	\$1,800	\$635,258	\$613,064	\$22,194	104%	\$42,556	\$900	\$(2,219)	\$41,237	\$(17,024)	\$(3,207)	\$(38,116)	\$(58,346)	None	
Linwood (Township)	01/01/2014	\$3,400	\$921,914	\$1,003,402	\$(81,487)	92%	\$77,927	\$960	\$8,149	\$87,036	\$(32,243)	\$(6,075)	\$(55,315)	\$(93,633)	None	
Mahtowa (Township)	01/01/2014	\$1,800	\$345,395	\$288,843	\$56,552	120%	\$22,972	\$540	\$(5,655)	\$17,857	\$(12,217)	\$(2,302)	\$(20,724)	\$(35,243)	None	

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	AMOUNTS PROJECTED TO 12/31/2023				COMPONENTS OF ANNUAL FINANCIAL REQUIREMENT				Annual Financial Requirement	REDUCTIONS TO ANNUAL FINANCIAL REQUIREMENT			Total Reductions to Annual Financial Requirement	Required Contribution Due 12/31/2024
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2023 and 12/31/2024	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)		F	G	H		
Mountain Iron (City)	01/01/2014	\$2,500	\$563,146	\$373,353	\$189,793	151%	\$40,967	\$1,080	\$(18,979)	\$23,068	\$(15,530)	\$(2,926)	\$(33,789)	\$(52,245)	None	
Oak Grove (City)	01/01/2014	\$4,500	\$1,879,096	\$1,995,642	\$(116,546)	94%	\$133,064	\$1,620	\$11,655	\$146,338	\$(55,762)	\$(10,506)	\$(112,746)	\$(179,014)	None	
Ogilvie (City)	01/01/2014	\$1,600	\$472,225	\$478,446	\$(6,221)	99%	\$38,018	\$930	\$622	\$39,570	\$(18,644)	\$(3,513)	\$(28,334)	\$(50,491)	None	
Porter (City)	01/01/2014	\$1,750	\$640,308	\$568,929	\$71,378	113%	\$36,710	\$900	\$(7,138)	\$30,473	\$(13,327)	\$(2,511)	\$(38,418)	\$(54,256)	None	
Victoria (City)	01/01/2014	\$4,500	\$1,873,777	\$1,682,622	\$191,155	111%	\$131,093	\$1,620	\$(19,115)	\$113,598	\$(84,453)	\$(15,911)	\$(112,427)	\$(212,790)	None	
Waite Park (City)	01/01/2014	\$4,400	\$880,071	\$711,942	\$168,129	124%	\$66,472	\$780	\$(16,813)	\$50,439	\$(47,565)	\$(8,961)	\$(52,804)	\$(109,331)	None	
Aitkin (City)	01/01/2015	\$3,900	\$1,299,728	\$1,314,887	\$(15,159)	99%	\$96,651	\$840	\$1,516	\$99,007	\$(61,135)	\$(11,518)	\$(77,984)	\$(150,636)	None	
Cambridge (City)	01/01/2015	\$5,800	\$1,350,525	\$1,615,808	\$(265,282)	84%	\$165,225	\$960	\$26,528	\$192,713	\$(88,901)	\$(16,749)	\$(81,032)	\$(186,682)	\$6,031	
Center City (City)	01/01/2015	\$2,300	\$539,626	\$371,948	\$167,679	145%	\$35,778	\$780	\$(16,768)	\$19,790	\$(15,263)	\$(2,876)	\$(32,378)	\$(50,516)	None	
Elmore (City)	01/01/2015	\$1,800	\$356,574	\$309,938	\$46,636	115%	\$22,706	\$480	\$(4,664)	\$18,523	\$(7,884)	\$(1,485)	\$(21,394)	\$(30,764)	None	
Goodview (City)	01/01/2015	\$3,000	\$655,007	\$936,497	\$(281,490)	70%	\$72,576	\$1,020	\$28,149	\$101,745	\$(21,435)	\$(4,038)	\$(39,300)	\$(64,773)	\$36,972	
Kettle River (City)	01/01/2015	\$800	\$218,623	\$72,730	\$145,893	301%	\$6,411	\$510	\$(14,589)	\$(7,668)	\$(8,885)	\$(1,674)	\$(13,117)	\$(23,676)	None	
Lino Lakes (City)	01/01/2015	\$7,000	\$1,174,620	\$740,171	\$434,449	159%	\$111,125	\$630	\$(43,445)	\$68,310	\$(110,170)	\$(24,820)	\$(70,477)	\$(205,467)	None	
Northland (Firefighting Corp)	01/01/2015	\$1,250	\$134,647	\$106,126	\$28,521	127%	\$5,650	\$210	\$(2,852)	\$3,008	\$(2,776)	\$(523)	\$(8,079)	\$(11,378)	None	
Plato (City)	01/01/2015	\$2,000	\$397,229	\$512,560	\$(115,331)	77%	\$32,368	\$900	\$11,533	\$44,801	\$(13,882)	\$(2,615)	\$(23,834)	\$(40,331)	\$4,470	
Sabin-Elmwood (Firefighting Corp)	01/01/2015	\$900	\$551,153	\$337,220	\$213,933	163%	\$20,206	\$840	\$(21,393)	\$(347)	\$(17,682)	\$(3,331)	\$(33,069)	\$(54,082)	None	
Sacred Heart (City)	01/01/2015	\$1,000	\$271,302	\$261,235	\$10,067	104%	\$25,038	\$870	\$(1,007)	\$24,901	\$(13,882)	\$(2,615)	\$(16,278)	\$(32,775)	None	
St. Leo (City)	01/01/2015	\$1,000	\$338,533	\$309,462	\$29,071	109%	\$17,863	\$600	\$(2,907)	\$15,556	\$(9,995)	\$(1,883)	\$(20,312)	\$(32,190)	None	
Waconia (City)	01/01/2015	\$5,700	\$2,310,647	\$1,853,040	\$457,607	125%	\$155,047	\$1,380	\$(45,761)	\$110,666	\$(101,199)	\$(19,066)	\$(138,639)	\$(258,904)	None	
Aurora (City)	01/01/2016	\$2,000	\$395,713	\$416,372	\$(20,659)	95%	\$34,421	\$630	\$2,066	\$37,117	\$(10,697)	\$(2,015)	\$(23,743)	\$(36,455)	\$663	
Belview Fire (City)	01/01/2016	\$900	\$323,796	\$285,621	\$38,175	113%	\$17,358	\$720	\$(3,818)	\$14,260	\$(10,551)	\$(1,988)	\$(19,428)	\$(31,966)	None	
Blomkest (City)	01/01/2016	\$1,200	\$399,926	\$198,273	\$201,653	202%	\$8,502	\$360	\$(20,165)	\$(11,303)	\$(13,018)	\$(2,453)	\$(23,996)	\$(39,467)	None	
Brook Park (City)	01/01/2016	\$1,200	\$379,203	\$245,208	\$133,995	155%	\$23,860	\$720	\$(13,400)	\$11,181	\$(9,440)	\$(1,779)	\$(22,752)	\$(33,971)	None	
Clarks Grove (City)	01/01/2016	\$1,000	\$303,225	\$235,495	\$67,730	129%	\$18,904	\$810	\$(6,773)	\$12,941	\$(11,588)	\$(2,183)	\$(18,194)	\$(31,965)	None	
Culver (Township)	01/01/2016	\$600	\$164,792	\$69,603	\$95,189	237%	\$7,362	\$570	\$(9,519)	\$(1,587)	\$(6,664)	\$(1,255)	\$(9,888)	\$(17,807)	None	
Delavan (City)	01/01/2016	\$1,300	\$291,144	\$230,297	\$60,847	126%	\$25,222	\$720	\$(6,085)	\$19,857	\$(9,440)	\$(1,779)	\$(17,469)	\$(28,688)	None	
Ely (City)	01/01/2016	\$2,200	\$766,057	\$816,611	\$(50,554)	94%	\$68,692	\$1,260	\$5,055	\$75,007	\$(22,091)	\$(4,162)	\$(45,963)	\$(72,216)	\$2,791	
Forada (City)	01/01/2016	\$1,900	\$743,837	\$359,435	\$384,402	207%	\$31,885	\$930	\$(38,440)	\$(5,625)	\$(16,104)	\$(3,034)	\$(44,630)	\$(63,768)	None	
Hill City (City)	01/01/2016	\$1,200	\$316,836	\$388,467	\$(71,631)	82%	\$23,635	\$870	\$7,163	\$31,668	\$(14,438)	\$(2,720)	\$(19,010)	\$(36,168)	None	
Hollandale (City)	01/01/2016	\$1,000	\$180,615	\$128,488	\$52,127	141%	\$17,357	\$690	\$(5,213)	\$12,834	\$(9,625)	\$(1,813)	\$(10,837)	\$(22,275)	None	
Hoyt Lakes (City)	01/01/2016	\$2,100	\$373,137	\$360,013	\$13,124	104%	\$35,637	\$900	\$(1,312)	\$35,224	\$(12,217)	\$(2,302)	\$(22,388)	\$(36,906)	None	
Isanti (Joint Power Entity)	01/01/2016	\$6,500	\$3,190,962	\$2,717,514	\$473,448	117%	\$224,652	\$1,320	\$(47,345)	\$178,627	\$(96,479)	\$(18,177)	\$(191,458)	\$(306,114)	None	
Kelliher (City)	01/01/2016	\$1,100	\$256,258	\$303,036	\$(46,779)	85%	\$24,701	\$780	\$4,678	\$30,159	\$(12,540)	\$(2,363)	\$(15,375)	\$(30,278)	None	
Montrose (City)	01/01/2016	\$5,000	\$1,532,264	\$1,585,171	\$(52,907)	97%	\$93,463	\$1,080	\$5,291	\$99,834	\$(26,916)	\$(5,071)	\$(91,936)	\$(123,923)	None	
Palisade (City)	01/01/2016	\$1,100	\$353,288	\$286,038	\$67,250	124%	\$22,761	\$810	\$(6,725)	\$16,846	\$(11,881)	\$(2,238)	\$(21,197)	\$(35,316)	None	
Parkers Prairie (City)	01/01/2016	\$1,800	\$339,730	\$452,295	\$(112,565)	75%	\$45,105	\$960	\$11,257	\$57,322	\$(15,548)	\$(2,929)	\$(20,384)	\$(38,861)	\$18,461	
Raymond (City)	01/01/2016	\$1,400	\$525,785	\$450,084	\$75,701	117%	\$26,443	\$720	\$(7,570)	\$19,592	\$(14,870)	\$(2,802)	\$(31,547)	\$(49,219)	None	
Silver Lake (City)	01/01/2016	\$1,400	\$317,500	\$436,512	\$(119,012)	73%	\$32,842	\$750	\$11,901	\$45,493	\$(15,571)	\$(2,934)	\$(19,050)	\$(37,555)	\$7,938	
Barrett (City)	01/01/2017	\$1,300	\$271,837	\$216,953	\$54,884	125%	\$24,379	\$660	\$(5,488)	\$19,551	\$(11,661)	\$(2,197)	\$(16,310)	\$(30,168)	None	

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	AMOUNTS PROJECTED TO 12/31/2023				COMPONENTS OF ANNUAL FINANCIAL REQUIREMENT				Annual Financial Requirement	REDUCTIONS TO ANNUAL FINANCIAL REQUIREMENT			Total Reductions to Annual Financial Requirement	Required Contribution Due 12/31/2024
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2023 and 12/31/2024	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)		F	G	H		
Bricelyn (City)	01/01/2017	\$1,100	\$464,377	\$291,998	\$172,380	159%	\$20,666	\$720	\$(17,238)	\$4,148	\$(9,440)	\$(1,779)	\$(27,863)	\$(39,081)	None	
Browerville (City)	01/01/2017	\$1,500	\$446,801	\$317,529	\$129,272	141%	\$30,347	\$720	\$(12,927)	\$18,140	\$(18,159)	\$(3,421)	\$(26,808)	\$(48,388)	None	
Colvin (Firefighting Corp)	01/01/2017	\$1,800	\$182,545	\$102,138	\$80,408	179%	\$16,754	\$450	\$(8,041)	\$9,163	\$(6,108)	\$(1,151)	\$(10,953)	\$(18,212)	None	
Cosmos (City)	01/01/2017	\$1,700	\$450,437	\$367,877	\$82,560	122%	\$29,250	\$750	\$(8,256)	\$21,744	\$(12,024)	\$(2,265)	\$(27,026)	\$(41,315)	None	
Cottage Grove (City)	01/01/2017	\$9,100	\$4,091,969	\$3,002,890	\$1,089,079	136%	\$228,831	\$1,680	\$(108,908)	\$121,603	\$(230,560)	\$(43,438)	\$(245,518)	\$(519,516)	None	
Crookston (Firefighting Corp)	01/01/2017	\$4,200	\$1,158,298	\$1,474,422	\$(316,124)	79%	\$94,413	\$1,080	\$31,612	\$127,105	\$(31,655)	\$(5,964)	\$(69,498)	\$(107,117)	\$19,989	
French (Township)	01/01/2017	\$1,000	\$279,124	\$205,213	\$73,911	136%	\$16,640	\$750	\$(7,391)	\$9,999	\$(13,327)	\$(2,511)	\$(16,747)	\$(32,585)	None	
Frost (City)	01/01/2017	\$900	\$352,783	\$234,252	\$118,531	151%	\$17,503	\$600	\$(11,853)	\$6,250	\$(10,551)	\$(1,988)	\$(21,167)	\$(33,706)	None	
Geneva (City)	01/01/2017	\$800	\$362,681	\$411,333	\$(48,652)	88%	\$18,423	\$930	\$4,865	\$24,218	\$(12,772)	\$(2,406)	\$(21,761)	\$(36,939)	None	
Greenwood (Township)	01/01/2017	\$3,000	\$611,676	\$285,324	\$326,352	214%	\$32,572	\$570	\$(32,635)	\$507	\$(17,646)	\$(3,325)	\$(36,701)	\$(57,672)	None	
Henning (City)	01/01/2017	\$1,100	\$580,949	\$433,201	\$147,748	134%	\$28,363	\$900	\$(14,775)	\$14,488	\$(17,939)	\$(3,380)	\$(34,857)	\$(56,176)	None	
Hermantown (Firefighting Corp)	01/01/2017	\$6,200	\$2,531,635	\$1,658,564	\$873,071	153%	\$101,882	\$900	\$(87,307)	\$15,475	\$(62,373)	\$(11,751)	\$(151,898)	\$(226,022)	None	
Hitterdal (City)	01/01/2017	\$800	\$369,533	\$249,639	\$119,894	148%	\$16,424	\$780	\$(11,989)	\$5,215	\$(9,995)	\$(1,883)	\$(22,172)	\$(34,050)	None	
Lancaster (City)	01/01/2017	\$1,100	\$278,761	\$237,632	\$41,128	117%	\$25,827	\$960	\$(4,113)	\$22,674	\$(13,327)	\$(2,511)	\$(16,726)	\$(32,564)	None	
Lynd (City)	01/01/2017	\$1,000	\$156,834	\$125,419	\$31,415	125%	\$13,782	\$510	\$(3,142)	\$11,151	\$(6,108)	\$(1,151)	\$(9,410)	\$(16,669)	None	
Mahtomedi (City)	01/01/2017	\$6,500	\$2,378,590	\$811,661	\$1,566,929	293%	\$72,724	\$780	\$(156,693)	\$(83,189)	\$(80,379)	\$(15,144)	\$(142,715)	\$(238,238)	None	
McGregor (City)	01/01/2017	\$3,000	\$1,233,829	\$1,226,422	\$7,407	101%	\$70,244	\$900	\$(741)	\$70,403	\$(37,216)	\$(7,012)	\$(74,030)	\$(118,258)	None	
Milaca (City)	01/01/2017	\$5,000	\$1,047,187	\$934,197	\$112,990	112%	\$86,544	\$990	\$(11,299)	\$76,235	\$(50,868)	\$(9,584)	\$(62,831)	\$(123,283)	None	
Newfolden (City)	01/01/2017	\$600	\$265,845	\$128,222	\$137,623	207%	\$8,955	\$660	\$(13,762)	\$(4,147)	\$(8,039)	\$(1,515)	\$(15,951)	\$(25,505)	None	
Pickwick (Firefighting Corp)	01/01/2017	\$1,400	\$99,503	\$73,990	\$25,513	134%	\$19,012	\$660	\$(2,551)	\$17,121	\$(12,217)	\$(2,302)	\$(5,970)	\$(20,489)	None	
Pike Sandy Britt (Firefighting Corp)	01/01/2017	\$1,700	\$430,228	\$372,953	\$57,275	115%	\$29,665	\$630	\$(5,728)	\$24,568	\$(10,996)	\$(2,072)	\$(25,814)	\$(38,881)	None	
Solway (Cloquet) (Firefighting Corp)	01/01/2017	\$1,700	\$413,192	\$189,099	\$224,093	219%	\$13,999	\$660	\$(22,409)	\$(7,750)	\$(11,473)	\$(2,162)	\$(24,792)	\$(38,427)	None	
Solway Rural Beltrami Co (Firefighting Corp)	01/01/2017	\$1,500	\$242,303	\$233,591	\$8,712	104%	\$25,180	\$660	\$(871)	\$24,968	\$(8,885)	\$(1,674)	\$(14,538)	\$(25,097)	None	
Spring Grove (City)	01/01/2017	\$1,300	\$354,364	\$322,470	\$31,894	110%	\$29,161	\$1,080	\$(3,189)	\$27,052	\$(15,436)	\$(2,908)	\$(21,262)	\$(39,606)	None	
St Francis (City)	01/01/2017	\$2,900	\$1,194,690	\$616,146	\$578,544	194%	\$59,965	\$900	\$(57,854)	\$3,011	\$(44,659)	\$(8,414)	\$(71,681)	\$(124,754)	None	
St Paul Park (City)	01/01/2017	\$2,900	\$1,090,117	\$695,579	\$394,538	157%	\$53,985	\$870	\$(39,454)	\$15,401	\$(31,836)	\$(5,998)	\$(65,407)	\$(103,241)	None	
Stephen (Firefighting Corp)	01/01/2017	\$1,400	\$501,763	\$451,602	\$50,161	111%	\$37,867	\$960	\$(5,016)	\$33,811	\$(14,993)	\$(2,825)	\$(30,106)	\$(47,924)	None	
Vesta (City)	01/01/2017	\$600	\$248,214	\$160,477	\$87,738	155%	\$10,414	\$570	\$(8,774)	\$2,210	\$(11,106)	\$(2,092)	\$(14,893)	\$(28,091)	None	
Winnebago (City)	01/01/2017	\$1,300	\$844,681	\$565,600	\$279,081	149%	\$36,007	\$1,140	\$(27,908)	\$9,238	\$(20,557)	\$(3,873)	\$(50,681)	\$(75,110)	None	
Benson (City)	01/01/2018	\$1,500	\$709,013	\$625,995	\$83,018	113%	\$40,868	\$1,200	\$(8,302)	\$33,766	\$(37,465)	\$(7,059)	\$(42,541)	\$(87,064)	None	
Biwabik (City)	01/01/2018	\$1,900	\$328,351	\$199,618	\$128,733	164%	\$40,105	\$1,110	\$(12,873)	\$28,342	\$(9,440)	\$(1,779)	\$(19,701)	\$(30,920)	None	
Brownsville (City)	01/01/2018	\$500	\$379,457	\$74,325	\$305,132	511%	\$6,942	\$840	\$(30,513)	\$(22,731)	\$(10,551)	\$(1,988)	\$(22,767)	\$(35,306)	None	
Hills (City)	01/01/2018	\$1,500	\$391,884	\$332,937	\$58,947	118%	\$29,092	\$660	\$(5,895)	\$23,858	\$(15,130)	\$(2,851)	\$(23,513)	\$(41,494)	None	
Lake Kabetogama (Firefighting Corp)	01/01/2018	\$1,200	\$337,780	\$168,866	\$168,914	200%	\$14,639	\$540	\$(16,891)	\$(1,712)	\$(6,664)	\$(1,255)	\$(20,267)	\$(28,186)	None	
Middle River (City)	01/01/2018	\$600	\$299,609	\$139,139	\$160,470	215%	\$10,257	\$780	\$(16,047)	\$(5,010)	\$(9,995)	\$(1,883)	\$(17,977)	\$(29,855)	None	

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	AMOUNTS PROJECTED TO 12/31/2023				COMPONENTS OF ANNUAL FINANCIAL REQUIREMENT				Annual Financial Requirement	REDUCTIONS TO ANNUAL FINANCIAL REQUIREMENT			Total Reductions to Annual Financial Requirement	Required Contribution Due 12/31/2024
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2023 and 12/31/2024	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)		F	G	H		
Miltona (City)	01/01/2018	\$2,200	\$437,579	\$555,098	\$(117,520)	79%	\$52,985	\$780	\$11,752	\$65,517	\$(15,273)	\$(2,878)	\$(26,255)	\$(44,406)	\$21,111	
Minnesota City (Firefighting Corp)	01/01/2018	\$500	\$53,136	\$17,765	\$35,371	299%	\$4,212	\$360	\$(3,537)	\$1,035	\$(7,774)	\$(1,465)	\$(3,188)	\$(12,427)	None	
Princeton (City)	01/01/2018	\$5,000	\$2,159,748	\$2,237,494	\$(77,745)	97%	\$172,519	\$1,230	\$7,775	\$181,523	\$(79,066)	\$(14,896)	\$(129,585)	\$(223,547)	None	
Russell (City)	01/01/2018	\$700	\$321,083	\$184,399	\$136,685	174%	\$12,873	\$690	\$(13,668)	\$(106)	\$(10,551)	\$(1,988)	\$(19,265)	\$(31,803)	None	
Schroeder (Township)	01/01/2018	\$1,500	\$286,555	\$156,773	\$129,782	183%	\$13,419	\$390	\$(12,978)	\$830	\$(6,664)	\$(1,255)	\$(17,193)	\$(25,112)	None	
Vadnais Heights (City)	01/01/2018	\$6,900	\$2,137,469	\$1,766,285	\$371,184	121%	\$212,694	\$1,680	\$(37,118)	\$177,256	\$(88,001)	\$(16,580)	\$(128,248)	\$(232,829)	None	
Vermilion Lake (Township)	01/01/2018	\$1,500	\$323,054	\$331,767	\$(8,713)	97%	\$18,576	\$480	\$871	\$19,927	\$(8,329)	\$(1,569)	\$(19,383)	\$(29,281)	None	
Vining (City)	01/01/2018	\$500	\$213,158	\$127,161	\$85,997	168%	\$6,536	\$660	\$(8,600)	\$(1,404)	\$(8,885)	\$(1,674)	\$(12,789)	\$(23,348)	None	
Watertown (City)	01/01/2018	\$3,100	\$1,670,130	\$1,200,945	\$469,185	139%	\$85,648	\$1,050	\$(46,919)	\$39,780	\$(48,647)	\$(9,165)	\$(100,208)	\$(158,020)	None	
Wells (City)	01/01/2018	\$2,000	\$741,353	\$661,941	\$79,412	112%	\$55,041	\$900	\$(7,941)	\$48,000	\$(25,680)	\$(4,838)	\$(44,481)	\$(74,999)	None	
Wood Lake (City)	01/01/2018	\$1,700	\$276,638	\$282,299	\$(5,661)	98%	\$28,534	\$810	\$566	\$29,910	\$(10,551)	\$(1,988)	\$(16,598)	\$(29,137)	\$773	
Alaska (Firefighting Corp)	01/01/2019	\$900	\$199,151	\$178,194	\$20,957	112%	\$13,344	\$540	\$(2,096)	\$11,788	\$(7,219)	\$(1,360)	\$(11,949)	\$(20,528)	None	
Baldwin (Township)	01/01/2019	\$4,100	\$934,121	\$905,498	\$28,623	103%	\$105,667	\$1,230	\$(2,862)	\$104,035	\$(41,520)	\$(7,822)	\$(56,047)	\$(105,389)	None	
Canton (City)	01/01/2019	\$600	\$162,298	\$104,514	\$57,784	155%	\$10,569	\$690	\$(5,778)	\$5,481	\$(11,106)	\$(2,092)	\$(9,738)	\$(22,936)	None	
Cotton (Township)	01/01/2019	\$1,500	\$405,454	\$300,576	\$104,878	135%	\$21,479	\$540	\$(10,488)	\$11,531	\$(7,774)	\$(1,465)	\$(24,327)	\$(33,566)	None	
Cottonwood (City)	01/01/2019	\$1,400	\$716,894	\$474,214	\$242,680	151%	\$32,969	\$780	\$(24,268)	\$9,481	\$(18,627)	\$(3,509)	\$(43,014)	\$(65,150)	None	
Foxhome (Firefighting Corp)	01/01/2019	\$1,500	\$58,602	\$70,517	\$(11,915)	83%	\$17,776	\$510	\$1,192	\$19,478	\$(9,995)	\$(1,883)	\$(3,516)	\$(15,394)	\$4,083	
Hamburg (City)	01/01/2019	\$2,000	\$560,289	\$563,720	\$(3,431)	99%	\$40,062	\$840	\$343	\$41,245	\$(12,772)	\$(2,406)	\$(33,617)	\$(48,795)	None	
Hayfield (City)	01/01/2019	\$2,200	\$757,468	\$744,679	\$12,789	102%	\$58,857	\$960	\$(1,279)	\$58,539	\$(30,019)	\$(5,656)	\$(45,448)	\$(81,122)	None	
International Falls (City)	01/01/2019	\$3,600	\$1,095,786	\$869,953	\$225,833	126%	\$98,580	\$1,200	\$(22,583)	\$77,197	\$(55,330)	\$(10,424)	\$(65,747)	\$(131,501)	None	
Kiester (City)	01/01/2019	\$500	\$274,885	\$157,667	\$117,218	174%	\$8,546	\$690	\$(11,722)	\$(2,486)	\$(13,327)	\$(2,511)	\$(16,493)	\$(32,331)	None	
Leaf Valley (Township)	01/01/2019	\$1,700	\$442,466	\$440,788	\$1,678	100%	\$32,534	\$810	\$(168)	\$33,176	\$(12,217)	\$(2,302)	\$(26,548)	\$(41,067)	None	
Ogema (City)	01/01/2019	\$500	\$70,290	\$31,549	\$38,741	223%	\$8,034	\$690	\$(3,874)	\$4,850	\$(10,384)	\$(1,956)	\$(4,217)	\$(16,558)	None	
Shafer (City)	01/01/2019	\$1,500	\$424,706	\$394,796	\$29,910	108%	\$34,144	\$780	\$(2,991)	\$31,933	\$(18,857)	\$(3,553)	\$(25,482)	\$(47,892)	None	
Winthrop (City)	01/01/2019	\$2,500	\$843,352	\$845,555	\$(2,203)	100%	\$73,679	\$960	\$220	\$74,859	\$(17,485)	\$(3,294)	\$(50,601)	\$(71,380)	\$3,479	
Wrenshall (City)	01/01/2019	\$1,100	\$413,895	\$303,463	\$110,432	136%	\$20,686	\$720	\$(11,043)	\$10,363	\$(14,438)	\$(2,720)	\$(24,834)	\$(41,992)	None	
Brimson (Firefighting Corp)	01/01/2020	\$1,600	\$198,644	\$162,890	\$35,754	122%	\$19,949	\$480	\$(3,575)	\$16,854	\$(7,774)	\$(1,465)	\$(11,919)	\$(21,157)	None	
Chatfield (City)	01/01/2020	\$2,450	\$565,876	\$380,310	\$185,566	149%	\$54,349	\$900	\$(18,557)	\$36,692	\$(36,914)	\$(6,955)	\$(33,953)	\$(77,822)	None	
Dunnell (City)	01/01/2020	\$750	\$161,596	\$133,600	\$27,996	121%	\$9,176	\$510	\$(2,800)	\$6,886	\$(7,774)	\$(1,465)	\$(9,696)	\$(18,935)	None	
Elgin (City)	01/01/2020	\$1,500	\$584,254	\$593,250	\$(8,996)	98%	\$44,290	\$990	\$900	\$46,180	\$(23,762)	\$(4,477)	\$(35,055)	\$(63,294)	None	
Ellsworth (City)	01/01/2020	\$700	\$334,277	\$319,785	\$14,492	105%	\$16,792	\$780	\$(1,449)	\$16,123	\$(12,772)	\$(2,406)	\$(20,057)	\$(35,235)	None	
Garvin (City)	01/01/2020	\$800	\$182,243	\$72,414	\$109,829	252%	\$6,722	\$420	\$(10,983)	\$(3,841)	\$(9,440)	\$(1,779)	\$(10,935)	\$(22,153)	None	
Harris (City)	01/01/2020	\$3,700	\$151,062	\$135,258	\$15,804	112%	\$47,281	\$720	\$(1,580)	\$46,421	\$(6,869)	\$(1,294)	\$(9,064)	\$(17,227)	\$29,194	
Hinckley (City)	01/01/2020	\$2,500	\$753,858	\$596,929	\$156,928	126%	\$52,084	\$840	\$(15,693)	\$37,231	\$(28,968)	\$(5,458)	\$(45,231)	\$(79,657)	None	
Lakewood (Township)	01/01/2020	\$1,100	\$252,663	\$181,814	\$70,849	139%	\$17,615	\$660	\$(7,085)	\$11,190	\$(13,882)	\$(2,615)	\$(15,160)	\$(31,657)	None	
Makinen (Firefighting Corp)	01/01/2020	\$800	\$95,678	\$78,060	\$17,618	123%	\$6,366	\$330	\$(1,762)	\$4,934	\$(4,998)	\$(942)	\$(5,741)	\$(11,681)	None	
Remer (City)	01/01/2020	\$2,300	\$448,959	\$361,827	\$87,132	124%	\$33,896	\$660	\$(8,713)	\$25,843	\$(19,418)	\$(3,658)	\$(26,938)	\$(50,014)	None	
St Anthony Village (City)	01/01/2020	\$3,800	\$1,377,118	\$1,026,973	\$350,145	134%	\$65,260	\$1,020	\$(35,015)	\$31,266	\$(59,541)	\$(11,218)	\$(82,627)	\$(153,386)	None	
Toivola (Firefighting Corp)	01/01/2020	\$700	\$171,484	\$109,045	\$62,439	157%	\$10,356	\$630	\$(6,244)	\$4,742	\$(7,774)	\$(1,465)	\$(10,289)	\$(19,528)	None	

Fire Department	SVF Plan Membership Date	Benefit Level per Year of Service	AMOUNTS PROJECTED TO 12/31/2023				COMPONENTS OF ANNUAL FINANCIAL REQUIREMENT				Annual Financial Requirement	REDUCTIONS TO ANNUAL FINANCIAL REQUIREMENT			Total Reductions to Annual Financial Requirement	Required Contribution Due 12/31/2024
			Present Value of Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Increase in Liability Between 12/31/2023 and 12/31/2024	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)		F	G	H		
Wanda (City)	01/01/2020	\$700	\$218,922	\$181,159	\$37,763	121%	\$12,235	\$600	\$(3,776)	\$9,059	\$(8,885)	\$(1,674)	\$(13,135)	\$(23,694)	None	
Bearville (Township)	01/01/2021	\$500	\$21,909	\$9,492	\$12,418	231%	\$3,834	\$360	\$(1,242)	\$2,952	\$(6,664)	\$(1,255)	\$(1,315)	\$(9,234)	None	
Braham (City)	01/01/2021	\$3,000	\$587,635	\$580,276	\$7,359	101%	\$45,185	\$840	\$(736)	\$45,289	\$(30,737)	\$(5,791)	\$(35,258)	\$(71,786)	None	
Evansville (City)	01/01/2021	\$1,400	\$321,717	\$224,019	\$97,698	144%	\$21,816	\$720	\$(9,770)	\$12,767	\$(12,217)	\$(2,302)	\$(19,303)	\$(33,821)	None	
Finlayson (City)	01/01/2021	\$1,100	\$311,654	\$281,656	\$29,998	111%	\$19,148	\$660	\$(3,000)	\$16,808	\$(13,994)	\$(2,637)	\$(18,699)	\$(35,330)	None	
Lake Lillian (City)	01/01/2021	\$900	\$184,647	\$158,869	\$25,778	116%	\$13,505	\$450	\$(2,578)	\$11,377	\$(10,773)	\$(2,030)	\$(11,079)	\$(23,882)	None	
Mantorville (City)	01/01/2021	\$1,600	\$655,139	\$596,299	\$58,840	110%	\$37,349	\$1,200	\$(5,884)	\$32,665	\$(20,043)	\$(3,776)	\$(39,308)	\$(63,127)	None	
Taylor's Falls (City)	01/01/2021	\$1,700	\$388,589	\$281,133	\$107,457	138%	\$30,900	\$630	\$(10,746)	\$20,785	\$(7,219)	\$(1,360)	\$(23,315)	\$(31,894)	None	
Canosia (Township)	01/01/2022	\$1,600	\$564,067	\$583,019	\$(18,952)	97%	\$33,561	\$660	\$1,895	\$36,116	\$(14,050)	\$(2,647)	\$(33,844)	\$(50,541)	None	
Gaylord (City)	01/01/2022	\$2,000	\$532,458	\$605,490	\$(73,032)	88%	\$43,541	\$810	\$7,303	\$51,654	\$(24,242)	\$(4,567)	\$(31,947)	\$(60,756)	None	
Hanley Falls (City)	01/01/2022	\$900	\$223,478	\$213,231	\$10,246	105%	\$18,644	\$690	\$(1,025)	\$18,309	\$(13,327)	\$(2,511)	\$(13,409)	\$(29,247)	None	
Kerrick (City)	01/01/2022	\$500	\$80,192	\$77,525	\$2,667	103%	\$5,886	\$360	\$(267)	\$5,979	\$(6,664)	\$(1,255)	\$(4,812)	\$(12,731)	None	
LeRoy (City)	01/01/2022	\$900	\$297,628	\$273,632	\$23,996	109%	\$17,994	\$900	\$(2,400)	\$16,494	\$(13,306)	\$(2,507)	\$(17,858)	\$(33,671)	None	
Morse Fall Lake (Joint Powers Entity)	01/01/2022	\$3,200	\$899,615	\$411,244	\$488,371	219%	\$48,779	\$570	\$(48,837)	\$512	\$(42,742)	\$(8,053)	\$(53,977)	\$(104,772)	None	
New Germany (City)	01/01/2022	\$2,800	\$697,455	\$683,904	\$13,551	102%	\$54,874	\$690	\$(1,355)	\$54,208	\$(11,661)	\$(2,197)	\$(41,847)	\$(55,706)	None	
Nowthen (City)	01/01/2022	\$2,500	\$86,804	\$52,182	\$34,622	166%	\$20,466	\$390	\$(3,462)	\$17,394	\$(30,487)	\$(5,744)	\$(5,208)	\$(41,439)	None	
Stacy Lent (Joint Powers Entity)	01/01/2022	\$2,700	\$764,958	\$858,169	\$(93,211)	89%	\$69,801	\$1,110	\$9,321	\$80,232	\$(27,946)	\$(5,265)	\$(45,898)	\$(79,109)	\$1,123	
Underwood (Fire Corp)	01/01/2022	\$2,300	\$564,985	\$459,573	\$105,412	123%	\$49,117	\$750	\$(10,541)	\$39,326	\$(24,485)	\$(4,613)	\$(33,899)	\$(62,997)	None	
West Concord (City)	01/01/2022	\$1,400	\$446,452	\$436,805	\$9,647	102%	\$28,548	\$990	\$(965)	\$28,573	\$(20,575)	\$(3,876)	\$(26,787)	\$(51,238)	None	
Breckenridge (City)	01/01/2023	\$1,500	\$480,998	\$440,726	\$40,272	109%	\$35,582	\$780	\$(4,027)	\$32,335	\$(31,627)	\$(5,959)	\$(28,860)	\$(66,446)	None	
Carver (City)	01/01/2023	\$4,000	\$1,302,221	\$1,300,548	\$1,673	100%	\$118,894	\$1,440	\$(167)	\$120,166	\$(46,101)	\$(8,686)	\$(78,133)	\$(132,920)	None	
Dakota(City)	01/01/2023	\$1,200	\$321,367	\$290,788	\$30,579	111%	\$19,615	\$540	\$(3,058)	\$17,097	\$(8,885)	\$(1,674)	\$(19,282)	\$(29,841)	None	
Finland (Firefighting Corp)	01/01/2023	\$1,100	\$193,407	\$158,542	\$34,865	122%	\$12,389	\$480	\$(3,487)	\$9,382	\$(17,382)	\$(3,275)	\$(11,604)	\$(32,261)	None	
Hastings (City)	01/01/2023	\$11,000	\$5,029,656	\$3,790,600	\$1,239,056	133%	\$346,186	\$1,530	\$(123,906)	\$223,810	\$(195,725)	\$(36,875)	\$(301,779)	\$(534,380)	None	
Hendricks (City)	01/01/2023	\$1,200	\$296,871	\$401,310	\$(104,439)	74%	\$35,643	\$990	\$10,444	\$47,077	\$(13,882)	\$(2,615)	\$(17,812)	\$(34,309)	\$12,768	
Meadowlands (Firefighting Corp)	01/01/2023	\$700	\$118,840	\$119,780	\$(940)	99%	\$11,710	\$510	\$94	\$12,314	\$(7,219)	\$(1,360)	\$(7,130)	\$(15,709)	None	
Moose Lake (Firefighting Corp)	01/01/2023	\$2,700	\$695,589	\$568,753	\$126,836	122%	\$42,676	\$720	\$(12,684)	\$30,712	\$(35,099)	\$(6,613)	\$(41,735)	\$(83,447)	None	
Newport (City)	01/01/2023	\$4,500	\$1,138,011	\$1,099,808	\$38,203	103%	\$94,023	\$780	\$(3,820)	\$90,982	\$(23,816)	\$(4,487)	\$(68,281)	\$(96,584)	None	
Proctor (City)	01/01/2023	\$2,400	\$842,849	\$635,579	\$207,270	133%	\$47,879	\$810	\$(20,727)	\$27,962	\$(25,445)	\$(4,794)	\$(50,571)	\$(80,810)	None	
Rockford (City)	01/01/2023	\$3,600	\$848,369	\$791,247	\$57,122	107%	\$59,437	\$1,080	\$(5,712)	\$54,805	\$(38,548)	\$(7,262)	\$(50,902)	\$(96,712)	None	
Sandstone (City)	01/01/2023	\$1,750	\$380,971	\$227,459	\$153,512	167%	\$25,322	\$510	\$(15,351)	\$10,481	\$(24,475)	\$(4,611)	\$(22,858)	\$(51,944)	None	
TOTALS			\$126,562,171	\$107,797,904	\$18,764,267	117%	\$9,018,928	\$168,720	\$(1,876,427)	\$7,311,222	\$(4,695,387)	\$(906,364)	\$(7,593,730)	\$(13,195,482)		