

This spreadsheet, which contains estimates prepared by the OSA using data reported by relief associations, was prepared for educational purposes and discussion only, and should not be relied upon for any other purpose. The estimates are based on data contained in 2025 Schedule Forms submitted to the OSA by relief associations with defined benefit lump sum plans, and only includes estimates for those relief associations for which a 2025 form was received on the date this spreadsheet was prepared.

Columns C, D, and E are values calculated using the fire department length of service requirement for full (100%) vesting specified in the relief association's bylaws. Columns F, G, and H are calculated assuming full vesting is provided after 10 years of active fire department service. Columns I and J display the difference in estimated liabilities between the current bylaw vesting requirement and 10-year full vesting.

GovEntityName	Benefit Level	Current Total		Current Required Municipal Contribution	Projected Total		Projected Required Municipal Contribution	\$ Difference in	
		Liability	Current Surplus/(Deficit)		Liability with 10- Year Full Vesting	Projected Surplus/(Deficit)		Liabilities with 10-Year Full Vesting	% Difference in Liabilities with 10- Year Full Vesting
Adams Fire Relief Association	850	242,042	70,378	-	244,936	67,484	-	2,894	1.2%
Adrian Fire Relief Association	1,750	420,451	133,989	-	421,349	133,091	-	898	0.2%
Albany Fire Relief Association	3,000	939,393	522,067	-	953,924	507,536	-	14,531	1.5%
Alexandria Fire Relief Association	9,838	3,014,977	292,223	-	3,081,188	226,012	-	66,211	2.2%
Alpha Fire Relief Association	1,100	246,716	95,464	-	249,967	92,213	-	3,251	1.3%
Altura Fire Relief Association	800	222,346	182,854	-	224,879	180,321	-	2,533	1.1%
Amboy Fire Relief Association	1,000	209,510	434,470	-	210,891	433,089	-	1,381	0.7%
Annandale Fire Relief Association	3,400	725,542	1,116,158	-	751,046	1,090,654	-	25,504	3.5%
Apple Valley Fire Relief Association	15,000	7,876,971	3,253,009	-	7,876,971	3,253,009	-	-	0.0%
Argyle Fire Relief Association	2,025	297,752	191,348	-	297,752	191,348	-	-	0.0%
Arrowhead Fire Relief Association	600	59,242	230,278	-	60,673	228,847	-	1,431	2.4%
Avon Fire Relief Association	2,800	1,028,520	(85,520)	-	1,048,067	(105,067)	-	19,547	1.9%
Babbitt Fire Relief Association	1,900	609,289	22,211	1,008	609,289	22,211	1,008	-	0.0%
Backus Fire Relief Association	3,500	910,308	189,652	-	926,331	173,629	-	16,023	1.8%
Badger Fire Relief Association	500	91,148	179,452	-	94,648	175,952	-	3,500	3.8%
Bagley Fire Relief Association	2,500	652,317	67,663	-	675,655	44,325	-	23,338	3.6%
Balsam Fire Relief Association	3,300	996,450	358,050	-	1,034,752	319,748	-	38,302	3.8%
Bayport Fire Relief Association	12,350	4,247,812	315,448	-	4,345,560	217,700	-	97,748	2.3%
Beardsley Fire Relief Association	1,000	278,398	314,282	-	281,117	311,563	-	2,719	1.0%
Beaver Creek Fire Relief Association	750	186,651	112,409	-	186,651	112,409	-	-	0.0%
Becker Fire Relief Association	5,300	1,979,912	125,708	-	2,057,310	48,310	-	77,398	3.9%
Bellingham Fire Relief Association	1,300	361,587	86,213	-	366,331	81,469	-	4,744	1.3%
Bemidji Fire Relief Association	12,250	4,229,684	1,267,676	-	4,459,566	1,037,794	-	229,882	5.4%
Bertha Fire Relief Association	2,900	441,050	216,750	-	458,121	199,679	-	17,071	3.9%
Bird Island Fire Relief Association	1,300	294,255	418,805	-	295,565	417,495	-	1,310	0.4%
Blackduck Fire Relief Association	1,500	375,824	229,376	-	392,917	212,283	-	17,093	4.5%
Blackhoof Fire Relief Association	1,200	167,126	116,574	-	180,344	103,356	-	13,218	7.9%
Blooming Prairie Fire Relief Association	2,300	896,112	354,328	-	914,809	335,631	-	18,697	2.1%
Blue Earth Fire Relief Association	2,850	1,414,232	373,748	-	1,439,751	348,229	-	25,519	1.8%
Bluffton Fire Relief Association	1,000	137,904	91,496	-	139,361	90,039	-	1,457	1.1%
Bowlus Fire Relief Association	1,500	480,432	23,448	-	485,227	18,653	-	4,795	1.0%
Boyd Fire Relief Association	1,000	298,435	69,045	-	301,594	65,886	-	3,159	1.1%
Brainerd Fire Relief Association	16,750	5,935,265	419,355	-	6,202,042	152,578	23,240	266,777	4.5%
Browns Valley Fire Relief Association	1,200	226,385	34,015	-	228,710	31,690	-	2,325	1.0%
Brownsdale Fire Relief Association	1,200	198,702	477,838	-	199,610	476,930	-	908	0.5%
Brownton Fire Relief Association	1,600	549,632	122,728	-	561,212	111,148	-	11,580	2.1%

Buffalo Fire Relief Association	7,000	2,329,649	824,191	-	2,439,337	714,503	-	109,688	4.7%
Buffalo Lake Fire Relief Association	1,600	609,172	450,268	-	619,568	439,872	-	10,396	1.7%
Buhl Fire Relief Association	1,250	168,115	62,725	-	179,036	51,804	-	10,921	6.5%
Butterfield Fire Relief Association	1,100	385,261	(40,981)	-	391,050	(46,770)	-	5,789	1.5%
Byron Fire Relief Association	3,000	785,508	364,252	-	812,739	337,021	-	27,231	3.5%
Caledonia Fire Relief Association	1,600	606,375	169,605	-	619,826	156,154	-	13,451	2.2%
Campbell Fire Relief Association	750	285,695	55,825	-	293,153	48,367	-	7,458	2.6%
Cannon Falls Fire Relief Association	3,000	1,076,644	102,516	-	1,076,644	102,516	-	-	0.0%
Carlos Fire Relief Association	3,300	733,127	687,713	-	739,462	681,378	-	6,335	0.9%
Carlton Fire Relief Association	2,500	370,703	741,437	-	387,545	724,595	-	16,842	4.5%
Centennial Fire Relief Association	7,500	3,709,662	613,118	-	3,805,452	517,328	-	95,790	2.6%
Ceylon Fire Relief Association	1,100	233,709	501,891	-	246,873	488,727	-	13,164	5.6%
Chain of Lakes Fire Relief Association	1,300	216,009	462,571	-	246,267	432,313	-	30,258	14.0%
Chandler Fire Relief Association	1,000	209,401	89,059	-	212,007	86,453	-	2,606	1.2%
Cherry Fire Relief Association	2,750	452,113	330,367	-	459,860	322,620	-	7,747	1.7%
Chisholm Fire Relief Association	3,500	715,468	428,232	-	741,117	402,583	-	25,649	3.6%
Chokio Fire Relief Association	1,200	220,154	262,046	-	225,762	256,438	-	5,608	2.5%
Clara City Fire Relief Association	3,000	862,753	248,867	-	874,757	236,863	-	12,004	1.4%
Clarissa Fire Relief Association	1,100	283,872	121,488	-	285,925	119,435	-	2,053	0.7%
Clarkfield Fire Relief Association	1,800	433,303	200,177	-	444,268	189,212	-	10,965	2.5%
Clearbrook Fire Relief Association	1,800	362,003	108,957	-	367,945	103,015	-	5,942	1.6%
Clements Fire Relief Association	1,100	229,680	199,760	-	230,817	198,623	-	1,137	0.5%
Cleveland Fire Relief Association	2,500	870,382	274,598	-	870,382	274,598	-	-	0.0%
Climax Fire Relief Association	500	132,511	38,389	-	134,003	36,897	-	1,492	1.1%
Clinton Fire Relief Association [Big Stone]	1,000	223,875	116,625	-	226,271	114,229	-	2,396	1.1%
Clinton Fire Relief Association [St Louis]	1,500	309,782	56,598	-	314,937	51,443	-	5,155	1.7%
Cohasset Fire Relief Association	3,100	656,144	84,696	-	680,918	59,922	-	24,774	3.8%
Cold Spring Fire Relief Association	2,750	992,307	390,453	-	1,011,297	371,463	-	18,990	1.9%
Comfrey Fire Relief Association	900	362,586	112,514	-	367,217	107,883	-	4,631	1.3%
Cook Fire Relief Association	2,000	502,690	275,950	-	523,954	254,686	-	21,264	4.2%
Courtland Fire Relief Association	2,100	565,390	123,030	-	569,499	118,921	-	4,109	0.7%
Cromwell Wright Fire Relief Association	2,000	478,857	132,663	-	478,857	132,663	-	-	0.0%
Crooked Lake Fire Relief Association	2,400	341,701	32,379	12,315	400,839	(26,759)	22,064	59,138	17.3%
Crosby Fire Relief Association	2,700	549,009	(52,669)	33,532	563,789	(67,449)	37,615	14,780	2.7%
Currie Fire Relief Association	1,000	272,134	15,126	-	276,391	10,869	-	4,257	1.6%
Cuyuna Fire Relief Association	1,600	227,151	(11,571)	4,992	243,902	(28,322)	5,782	16,751	7.4%
Cyrus Fire Relief Association	1,100	301,455	123,105	-	302,989	121,571	-	1,534	0.5%
Danube Fire Relief Association	1,100	391,949	95,811	-	393,864	93,896	-	1,915	0.5%
Dawson Fire Relief Association	2,100	590,478	210,782	-	600,396	200,864	-	9,918	1.7%
Dayton Fire Relief Association	5,500	638,602	181,158	-	728,673	91,087	-	90,071	14.1%
Deer Creek Fire Relief Association	2,300	406,610	146,770	-	412,614	140,766	-	6,004	1.5%
Deer River Fire Relief Association	4,300	690,697	134,063	-	714,689	110,071	-	23,992	3.5%
Deerwood Fire Relief Association	2,700	566,049	242,191	-	594,015	214,225	-	27,966	4.9%
Delano Fire Relief Association	4,000	793,658	511,062	-	836,304	468,416	-	42,646	5.4%
Detroit Lakes Fire Relief Association	12,500	3,047,205	699,315	-	3,192,429	554,091	-	145,224	4.8%
Dexter Fire Relief Association	800	231,578	59,322	-	236,871	54,029	-	5,293	2.3%

Dover Fire Relief Association	2,200	483,317	147,103	-	501,657	128,763	-	18,340	3.8%
Dumont Fire Relief Association	400	83,943	90,457	-	85,429	88,971	-	1,486	1.8%
Eagle Bend Fire Relief Association	1,600	400,745	50,235	-	407,347	43,633	-	6,602	1.6%
Eagle Lake Fire Relief Association	2,700	673,517	(94,437)	8,193	682,658	(103,578)	8,707	9,141	1.4%
East Grand Forks Fire Relief Association	4,900	1,605,295	578,865	-	1,631,017	553,143	-	25,722	1.6%
Easton Fire Relief Association	900	223,780	127,520	-	226,630	124,670	-	2,850	1.3%
Eden Valley Fire Relief Association	2,000	744,919	34,721	-	753,231	26,409	-	8,312	1.1%
Edgerton Fire Relief Association	2,400	913,749	528,791	-	919,210	523,330	-	5,461	0.6%
Eitzen Fire Relief Association	750	273,878	109,742	-	274,886	108,734	-	1,008	0.4%
Elizabeth Fire Relief Association	1,200	492,592	32,628	-	494,036	31,184	-	1,444	0.3%
Elk River Fire Relief Association	9,735	4,262,525	262,855	-	4,449,736	75,644	-	187,211	4.4%
Elko New Market Fire Relief Association	13,000	5,677,275	576,785	-	5,729,222	524,838	-	51,947	0.9%
Ellendale Fire Relief Association	500	109,657	425,443	-	112,751	422,349	-	3,094	2.8%
Elmer Fire Relief Association	1,000	98,742	173,418	-	98,742	173,418	-	-	0.0%
Elrosa Fire Relief Association	1,000	309,414	(263,594)	30,834	311,689	(265,869)	30,620	2,275	0.7%
Elysian Fire Relief Association	1,700	463,563	(16,663)	4,891	479,924	(33,024)	6,080	16,361	3.5%
Emily Fire Relief Association	2,100	514,379	(28,439)	25,056	514,379	(28,439)	25,056	-	0.0%
Excelsior Fire Relief Association	12,075	7,218,854	2,421,906	-	7,338,955	2,301,805	-	120,101	1.7%
Eyota Fire Relief Association	2,100	578,637	138,643	-	609,110	108,170	-	30,473	5.3%
Farmington Fire Relief Association	10,500	4,393,674	886,746	-	4,460,643	819,777	-	66,969	1.5%
Fergus Falls Fire Relief Association	7,200	2,780,748	1,395,252	-	2,852,775	1,323,225	-	72,027	2.6%
Fertile Fire Relief Association	1,200	398,177	212,543	-	407,006	203,714	-	8,829	2.2%
Fifty Lakes Fire Relief Association	2,500	406,506	(70,586)	27,481	424,572	(88,652)	30,284	18,066	4.4%
Flensburg Fire Relief Association	750	212,028	104,592	-	214,434	102,186	-	2,406	1.1%
Floodwood Fire Relief Association	2,000	377,912	352,428	-	387,216	343,124	-	9,304	2.5%
Foley Fire Relief Association	5,500	1,296,743	178,937	-	1,328,479	147,201	-	31,736	2.4%
Forest Lake Fire Relief Association	6,350	1,570,727	3,291,953	-	1,655,254	3,207,426	-	84,527	5.4%
Foreston Fire Relief Association	3,000	715,842	(17,222)	7,342	739,825	(41,205)	10,098	23,983	3.4%
Franklin Fire Relief Association	2,400	634,325	352,195	-	656,276	330,244	-	21,951	3.5%
Frazee Fire Relief Association	3,000	698,012	149,508	-	712,258	135,262	-	14,246	2.0%
Fulda Fire Relief Association	2,000	517,263	197,657	-	536,336	178,584	-	19,073	3.7%
Garrison Fire Relief Association	8,250	902,810	351,490	-	960,679	293,621	-	57,869	6.4%
Ghent Fire Relief Association	1,175	269,216	131,824	-	276,348	124,692	-	7,132	2.6%
Glenwood Fire Relief Association	1,920	706,904	920,636	-	713,372	914,168	-	6,468	0.9%
Glyndon Fire Relief Association	1,500	550,111	419,669	-	560,404	409,376	-	10,293	1.9%
Golden Valley Fire Relief Association	15,000	6,060,622	1,797,558	-	6,060,622	1,797,558	-	-	0.0%
Good Thunder Fire Relief Association	2,500	718,167	421,153	-	724,354	414,966	-	6,187	0.9%
Graceville Fire Relief Association	1,000	270,785	220,655	-	270,785	220,655	-	-	0.0%
Granada Fire Relief Association	500	103,324	148,916	-	105,118	147,122	-	1,794	1.7%
Grand Rapids Fire Relief Association	6,500	2,794,660	1,938,640	-	2,923,238	1,810,062	-	128,578	4.6%
Green Isle Fire Relief Association	2,100	432,007	338,973	-	439,665	331,315	-	7,658	1.8%
Greenbush Fire Relief Association	900	352,558	323,562	-	359,900	316,220	-	7,342	2.1%
Greenway Fire Relief Association	2,000	479,660	77,760	-	498,345	59,075	-	18,685	3.9%
Grey Eagle Fire Relief Association	1,600	588,724	288,456	-	605,801	271,379	-	17,077	2.9%
Grygla Fire Relief Association	400	143,008	247,352	-	144,412	245,948	-	1,404	1.0%
Hackensack Fire Relief Association	3,600	979,117	109,423	-	1,019,251	69,289	-	40,134	4.1%

Halstad Fire Relief Association	800	241,129	122,351	-	242,010	121,470	-	881	0.4%
Ham Lake Fire Relief Association	6,400	2,496,715	84,505	-	2,635,506	(54,286)	-	138,791	5.6%
Hanover Fire Relief Association	4,000	1,198,562	225,958	-	1,242,408	182,112	-	43,846	3.7%
Hanska Fire Relief Association	1,500	465,267	98,213	-	468,178	95,302	-	2,911	0.6%
Harmony Fire Relief Association	1,300	469,710	179,810	-	473,962	175,558	-	4,252	0.9%
Hartland Fire Relief Association	1,200	191,415	84,845	-	196,706	79,554	-	5,291	2.8%
Hayward Fire Relief Association	1,600	484,026	303,694	-	500,838	286,882	-	16,812	3.5%
Hector Fire Relief Association	2,400	980,800	528,660	-	989,555	519,905	-	8,755	0.9%
Henderson Fire Relief Association	2,500	524,333	8,227	8,496	528,426	4,134	9,659	4,093	0.8%
Hendrum Fire Relief Association	800	121,310	78,150	-	130,909	68,551	-	9,599	7.9%
Hibbing Fire Relief Association	1,200	143,074	305,546	-	147,062	301,558	-	3,988	2.8%
Hokah Fire Relief Association	1,100	222,522	159,198	-	229,512	152,208	-	6,990	3.1%
Holdingford Fire Relief Association	1,850	636,461	157,299	-	646,858	146,902	-	10,397	1.6%
Holland Fire Relief Association	1,000	254,002	221,698	-	254,981	220,719	-	979	0.4%
Hopkins Fire Relief Association	13,500	4,012,440	183,460	-	4,012,440	183,460	-	-	0.0%
Hugo Fire Relief Association	5,600	1,888,078	1,344,122	-	1,978,323	1,253,877	-	90,245	4.8%
Inver Grove Heights Fire Relief Association	15,000	4,982,995	1,560,785	-	5,053,744	1,490,036	-	70,749	1.4%
Iona Fire Relief Association	600	135,892	99,108	-	138,393	96,607	-	2,501	1.8%
Ironton Fire Relief Association	900	204,875	143,925	-	217,571	131,229	-	12,696	6.2%
Isle Fire Relief Association	2,200	617,144	242,396	-	632,419	227,121	-	15,275	2.5%
Jackson Fire Relief Association	3,250	1,161,745	653,055	-	1,175,586	639,214	-	13,841	1.2%
Janesville Fire Relief Association	2,400	822,289	116,351	-	847,468	91,172	-	25,179	3.1%
Jordan Fire Relief Association	3,800	1,505,773	508,847	-	1,589,848	424,772	-	84,075	5.6%
Kandiyohi Fire Relief Association	3,250	1,031,771	64,089	-	1,064,932	30,928	-	33,161	3.2%
Karlstad Fire Relief Association	1,000	259,122	(11,222)	-	263,597	(15,697)	-	4,475	1.7%
Kasota Fire Relief Association	3,750	846,770	196,210	-	860,415	182,565	-	13,645	1.6%
Kasson Fire Relief Association	3,200	719,832	187,268	-	760,223	146,877	-	40,391	5.6%
Keewatin Fire Relief Association	2,250	192,085	131,835	-	204,398	119,522	-	12,313	6.4%
Kellogg Fire Relief Association	1,100	397,988	336,132	-	402,487	331,633	-	4,499	1.1%
Kensington Fire Relief Association	750	249,808	20,912	-	251,729	18,991	-	1,921	0.8%
Kilkenny Fire Relief Association	3,250	1,106,029	8,131	-	1,120,527	(6,367)	-	14,498	1.3%
Kimball Fire Relief Association	1,850	637,719	179,721	-	658,134	159,306	-	20,415	3.2%
Kinney Fire Relief Association	2,000	313,505	189,255	-	319,710	183,050	-	6,205	2.0%
La Crescent Fire Relief Association	5,900	1,599,479	342,441	-	1,699,309	242,611	-	99,830	6.2%
La Salle Fire Relief Association	700	88,127	174,553	-	94,037	168,643	-	5,910	6.7%
Lafayette Fire Relief Association	3,000	747,384	219,776	-	751,927	215,233	-	4,543	0.6%
Lake Benton Fire Relief Association	1,000	362,222	146,278	-	371,058	137,442	-	8,836	2.4%
Lake City Fire Relief Association	6,500	1,190,814	885,046	-	1,210,221	865,639	-	19,407	1.6%
Lake Crystal Fire Relief Association	2,500	866,764	52,716	-	885,810	33,670	-	19,046	2.2%
Lake Park Fire Relief Association	2,700	507,357	183,543	-	542,416	148,484	-	35,059	6.9%
Lakefield Fire Relief Association	2,000	507,997	630,783	-	511,340	627,440	-	3,343	0.7%
Lakeville Fire Relief Association	15,000	10,084,268	4,369,152	-	10,223,957	4,229,463	-	139,689	1.4%
Lanesboro Fire Relief Association	1,850	558,280	30,020	-	577,735	10,565	-	19,455	3.5%
Lewiston Fire Relief Association	3,100	1,161,110	358,550	-	1,186,038	333,622	-	24,928	2.1%
Lewisville Fire Relief Association	1,000	202,732	115,888	-	210,316	108,304	-	7,584	3.7%
Little Canada Fire Relief Association	5,545	2,036,804	282,076	-	2,087,288	231,592	-	50,484	2.5%

Little Falls Fire Relief Association	4,900	2,053,875	174,025	-	2,085,149	142,751	-	31,274	1.5%
Littlefork Fire Relief Association	2,900	848,476	266,224	-	876,173	238,527	-	27,697	3.3%
Long Lake Fire Relief Association	7,000	2,510,326	901,834	-	2,646,691	765,469	-	136,365	5.4%
Long Prairie Fire Relief Association	2,000	465,693	482,527	-	483,180	465,040	-	17,487	3.8%
Lonsdale Fire Relief Association	4,400	745,164	862,276	-	768,585	838,855	-	23,421	3.1%
Lower Saint Croix Valley Fire Relief Association	5,500	2,009,145	586,915	-	2,061,183	534,877	-	52,038	2.6%
Lowry Fire Relief Association	1,900	733,644	187,816	-	755,017	166,443	-	21,373	2.9%
Lucan Fire Relief Association	750	283,050	94,770	-	287,106	90,714	-	4,056	1.4%
Maple Hill Fire Relief Association	2,100	427,183	277,337	-	429,909	274,611	-	2,726	0.6%
Maple Lake Fire Relief Association	3,400	937,229	294,411	-	977,055	254,585	-	39,826	4.2%
Mapleton Fire Relief Association	2,950	458,386	167,594	-	482,441	143,539	-	24,055	5.2%
Mapleview Fire Relief Association	2,000	223,103	448,517	-	226,607	445,013	-	3,504	1.6%
Marshall Fire Relief Association	6,200	2,284,052	655,368	-	2,339,985	599,435	-	55,933	2.4%
Maynard Fire Relief Association	1,250	401,922	126,118	-	406,246	121,794	-	4,324	1.1%
McIntosh Fire Relief Association	760	130,484	266,236	-	137,086	259,634	-	6,602	5.1%
Medford Fire Relief Association	3,000	1,182,114	197,846	-	1,219,771	160,189	-	37,657	3.2%
Menahga Fire Relief Association	2,000	557,756	153,104	-	560,106	150,754	-	2,350	0.4%
Miesville Fire Relief Association	1,000	332,696	247,704	-	340,306	240,094	-	7,610	2.3%
Milan Fire Relief Association	1,000	313,849	584,391	-	313,849	584,391	-	-	0.0%
Minneota Fire Relief Association	2,000	510,641	428,379	-	515,972	423,048	-	5,331	1.0%
Minnesota Lake Fire Relief Association	1,350	251,703	143,797	-	262,063	133,437	-	10,360	4.1%
Mission Fire Relief Association	3,000	468,397	412,263	-	483,770	396,890	-	15,373	3.3%
Montevideo Fire Relief Association	4,000	1,514,706	256,454	-	1,540,965	230,195	-	26,259	1.7%
Monticello Fire Relief Association	5,500	1,399,009	611,331	-	1,450,262	560,078	-	51,253	3.7%
Mora Fire Relief Association	3,250	979,659	503,321	-	1,022,654	460,326	-	42,995	4.4%
Morgan Fire Relief Association	2,600	515,237	345,343	-	530,528	330,052	-	15,291	3.0%
Morris Fire Relief Association	2,550	958,840	329,060	-	987,864	300,036	-	29,024	3.0%
Morristown Fire Relief Association	3,900	1,492,931	395,009	-	1,513,956	373,984	-	21,025	1.4%
Motley Fire Relief Association	3,700	542,289	154,091	-	549,906	146,474	-	7,617	1.4%
Mountain Lake Fire Relief Association	1,400	361,629	136,831	-	366,230	132,230	-	4,601	1.3%
Nashwauk Fire Relief Association	2,000	395,754	49,946	-	409,792	35,908	-	14,038	3.5%
New Auburn Fire Relief Association	1,500	334,720	(1,120)	-	335,686	(2,086)	-	966	0.3%
New London Fire Relief Association	2,500	729,113	71,467	-	738,866	61,714	-	9,753	1.3%
New Prague Fire Relief Association	5,000	1,599,310	197,770	-	1,634,427	162,653	-	35,117	2.2%
New Richland Fire Relief Association	1,500	445,715	172,145	-	448,437	169,423	-	2,722	0.6%
New York Mills Fire Relief Association	2,300	459,772	51,908	-	468,022	43,658	-	8,250	1.8%
Nicollet Fire Relief Association	3,600	1,227,552	492,548	-	1,243,092	477,008	-	15,540	1.3%
Nisswa Fire Relief Association	5,700	1,684,480	798,740	-	1,757,166	726,054	-	72,686	4.3%
North Branch Fire Relief Association	5,300	1,330,015	403,165	-	1,391,283	341,897	-	61,268	4.6%
North Mankato Fire Relief Association	5,500	3,959,133	388,687	-	4,051,051	296,769	-	91,918	2.3%
North Saint Paul Fire Relief Association	7,100	1,575,731	683,369	-	1,637,783	621,317	-	62,052	3.9%
Northfield Fire Relief Association	15,000	4,826,051	3,881,829	-	5,046,381	3,661,499	-	220,330	4.6%
Olivia Fire Relief Association	2,000	595,667	88,073	-	606,390	77,350	-	10,723	1.8%
Onamia Fire Relief Association	1,400	462,987	133,513	-	476,437	120,063	-	13,450	2.9%
Oronoco Fire Relief Association	3,000	388,649	402,891	-	409,842	381,698	-	21,193	5.5%
Orr Fire Relief Association	1,000	165,680	289,300	-	166,537	288,443	-	857	0.5%

Ortonville Fire Relief Association	1,400	529,501	104,299	-	529,602	104,198	-	101	0.0%
Osseo Fire Relief Association	2,000	341,039	109,481	-	358,552	91,968	-	17,513	5.1%
Owatonna Fire Relief Association	15,000	3,586,679	640,341	-	3,680,459	546,561	-	93,780	2.6%
Park Rapids Fire Relief Association	6,500	1,423,006	259,034	-	1,494,599	187,441	-	71,593	5.0%
Pemberton Fire Relief Association	1,150	175,097	6,763	-	180,271	1,589	-	5,174	3.0%
Pequot Lakes Fire Relief Association	9,000	1,922,991	453,189	-	1,963,297	412,883	-	40,306	2.1%
Perham Fire Relief Association	2,900	1,128,159	320,001	-	1,144,636	303,524	-	16,477	1.5%
Pierz Fire Relief Association	3,200	1,423,278	230,802	-	1,435,512	218,568	-	12,234	0.9%
Pillager Fire Relief Association	6,000	1,165,565	363,555	-	1,184,214	344,906	-	18,649	1.6%
Pine Island Fire Relief Association	9,200	1,925,730	205,730	-	1,969,891	161,569	-	44,161	2.3%
Pine River Fire Relief Association	6,000	1,034,632	38,368	13,888	1,069,836	3,164	20,649	35,204	3.4%
Preston Fire Relief Association	2,400	690,074	165,666	-	697,719	158,021	-	7,645	1.1%
Prior Lake Fire Relief Association	10,500	3,532,008	1,889,472	-	3,647,333	1,774,147	-	115,325	3.3%
Randall Fire Relief Association	2,100	368,942	176,058	-	387,824	157,176	-	18,882	5.1%
Red Wing Fire Relief Association	9,000	1,606,394	417,366	-	1,731,900	291,860	-	125,506	7.8%
Redwood Falls Fire Relief Association	3,600	1,463,199	135,061	-	1,505,454	92,806	-	42,255	2.9%
Renville Fire Relief Association	1,600	407,324	256,956	-	413,266	251,014	-	5,942	1.5%
Rice Fire Relief Association	3,000	704,448	55,312	-	712,450	47,310	-	8,002	1.1%
Rockville Fire Relief Association	2,750	953,080	(24,000)	4,068	971,400	(42,320)	5,578	18,320	1.9%
Rollingstone Fire Relief Association	750	195,575	4,585	-	198,531	1,629	-	2,956	1.5%
Rose Creek Fire Relief Association	400	110,747	141,353	-	113,012	139,088	-	2,265	2.0%
Roseau Fire Relief Association	2,400	775,150	1,044,610	-	781,378	1,038,382	-	6,228	0.8%
Rosemount Fire Relief Association	11,000	4,218,130	2,935,990	-	4,535,542	2,618,578	-	317,412	7.5%
Rothsay Fire Relief Association	1,200	314,084	295,956	-	324,299	285,741	-	10,215	3.3%
Royalton Fire Relief Association	1,800	530,220	6,220	-	537,342	(902)	-	7,122	1.3%
Rush City Fire Relief Association	3,400	1,212,211	(123,631)	-	1,248,495	(159,915)	-	36,284	3.0%
Ruthton Fire Relief Association	1,000	241,971	314,289	-	243,594	312,666	-	1,623	0.7%
Saint Augusta Fire Relief Association	1,750	416,966	233,314	-	429,598	220,682	-	12,632	3.0%
Saint Bonifacius Fire Relief Association	6,350	1,698,621	260,459	-	1,774,160	184,920	-	75,539	4.4%
Saint Charles Fire Relief Association	3,250	926,639	465,741	-	939,081	453,299	-	12,442	1.3%
Saint Clair Fire Relief Association	4,000	1,785,689	914,691	-	1,799,109	901,271	-	13,420	0.8%
Saint James Fire Relief Association	2,700	1,050,666	96,614	-	1,067,565	79,715	-	16,899	1.6%
Saint Martin Fire Relief Association	2,100	509,930	503,030	-	516,171	496,789	-	6,241	1.2%
Saint Michael Fire Relief Association	7,100	1,774,601	145,559	-	1,836,293	83,867	-	61,692	3.5%
Saint Peter Fire Relief Association	4,500	2,204,729	120,451	-	2,258,964	66,216	-	54,235	2.5%
Saint Stephen Fire Relief Association	2,750	1,404,275	120,765	-	1,419,754	105,286	-	15,479	1.1%
Sartell Fire Relief Association	7,900	1,695,751	127,689	-	1,816,860	6,580	-	121,109	7.1%
Sauk Centre Fire Relief Association	3,300	886,795	135,045	-	913,235	108,605	-	26,440	3.0%
Sauk Rapids Fire Relief Association	8,000	3,341,652	222,408	-	3,370,640	193,420	-	28,988	0.9%
Sebeka Fire Relief Association	1,945	529,553	93,907	-	555,820	67,640	-	26,267	5.0%
Sherburn Fire Relief Association	2,400	719,571	356,869	-	732,140	344,300	-	12,569	1.7%
Shoreline Fire Relief Association	7,000	2,510,326	901,834	-	2,646,691	765,469	-	136,365	5.4%
Silica Fire Relief Association	1,300	169,309	66,451	-	186,962	48,798	-	17,653	10.4%
Silver Bay Fire Relief Association	2,600	404,613	563,207	-	417,847	549,973	-	13,234	3.3%
Slayton Fire Relief Association	2,200	837,298	(73,678)	-	846,560	(82,940)	-	9,262	1.1%
Sleepy Eye Fire Relief Association	2,800	1,087,654	284,966	-	1,088,538	284,082	-	884	0.1%

Spicer Fire Relief Association	2,300	700,135	(21,875)	6,200	715,324	(37,064)	7,045	15,189	2.2%
Squaw Lake Fire Relief Association	800	218,132	324,588	-	234,187	308,533	-	16,055	7.4%
Staples Fire Relief Association	2,500	609,407	101,293	-	619,694	91,006	-	10,287	1.7%
Stewart Fire Relief Association	1,950	353,813	270,867	-	359,823	264,857	-	6,010	1.7%
Stewartville Fire Relief Association	4,700	2,359,927	347,953	-	2,406,251	301,629	-	46,324	2.0%
Sturgeon Lake Fire Relief Association	1,350	306,978	89,842	-	320,819	76,001	-	13,841	4.5%
Taconite Fire Relief Association	1,100	101,796	(7,276)	5	106,593	(12,073)	1,010	4,797	4.7%
Thief River Falls Fire Relief Association	3,500	676,402	624,138	-	713,841	586,699	-	37,439	5.5%
Thomson Fire Relief Association	2,700	670,983	353,197	-	713,067	311,113	-	42,084	6.3%
Tracy Fire Relief Association	2,000	658,997	249,603	-	659,632	248,968	-	635	0.1%
Trout Lake Fire Relief Association	3,000	390,856	67,184	-	417,379	40,661	-	26,523	6.8%
Twin Lakes Fire Relief Association (VFD)	750	109,153	102,247	-	113,093	98,307	-	3,940	3.6%
Two Harbors Fire Relief Association	6,100	1,411,227	75,033	-	1,470,066	16,194	5,962	58,839	4.2%
Upsala Fire Relief Association	800	188,706	(34,806)	183	190,602	(36,702)	85	1,896	1.0%
Vergas Fire Relief Association	1,200	404,512	146,448	-	408,537	142,423	-	4,025	1.0%
Verndale Fire Relief Association	3,250	1,168,542	38,358	-	1,179,674	27,226	-	11,132	1.0%
Vernon Center Fire Relief Association	800	293,833	36,867	-	296,641	34,059	-	2,808	1.0%
Wabasha Fire Relief Association	1,700	723,080	205,740	-	754,110	174,710	-	31,030	4.3%
Wadena Fire Relief Association	4,150	1,249,190	92,330	-	1,254,903	86,617	-	5,713	0.5%
Waldorf Fire Relief Association	1,350	256,027	70,353	-	262,680	63,700	-	6,653	2.6%
Walker Fire Relief Association	5,500	1,154,545	1,351,255	-	1,203,401	1,302,399	-	48,856	4.2%
Walters Fire Relief Association	450	212,641	158,079	-	213,317	157,403	-	676	0.3%
Warren Fire Relief Association	2,200	543,297	95,583	-	547,845	91,035	-	4,548	0.8%
Waseca Fire Relief Association	6,250	2,531,964	565,336	-	2,596,901	500,399	-	64,937	2.6%
Watkins Fire Relief Association	2,400	925,473	154,267	-	937,669	142,071	-	12,196	1.3%
Waverly Fire Relief Association	4,500	785,088	338,152	-	796,679	326,561	-	11,591	1.5%
Welcome Fire Relief Association	1,150	306,448	34,652	-	317,397	23,703	-	10,949	3.6%
Wheaton Fire Relief Association	2,450	708,341	290,459	-	740,849	257,951	-	32,508	4.6%
Willow River Fire Relief Association	2,500	425,173	137,307	-	442,836	119,644	-	17,663	4.2%
Windom Fire Relief Association	3,300	923,027	824,633	-	954,165	793,495	-	31,138	3.4%
Wyoming Fire Relief Association	5,250	885,721	433,979	-	920,289	399,411	-	34,568	3.9%
Zimmerman Fire Relief Association	5,740	1,406,782	589,878	-	1,471,643	525,017	-	64,861	4.6%
Zumbro Falls Fire Relief Association	2,000	385,975	227,145	-	390,798	222,322	-	4,823	1.2%