**What is Rural Fire Assistance?**

In 1998 the Nebraska Legislature passed the Mutual Finance Assistance Act (Neb. Rev. Stat. §§ 35-1204 through 35-1207). The Act provides aid to rural or suburban fire protection districts (FPDs) and mutual finance organizations (MFOs) to finance operations and equipment for fire protection, emergency response, or training in their joint areas of operation.

**What is a MFO?**

A Mutual Finance Organization is a group of fire districts, cities, or villages that enters into a formal inter-local cooperation agreement to provide fire emergency response or training for a joint area of operation. (Neb. Rev. Stat. § 35-1202)

**How is a typical MFO formed?**

Normally a MFO is formed in one of two ways: A large fire district can meet the assumed population qualification by itself, or more than one fire district or a combination of fire districts, cities, and villages can enter into a formal inter-local cooperation agreement to meet the assumed population qualifications.

**What are the qualifications for MFO aid?**

To qualify for aid, the assumed population of a county, based on several population and valuation estimates, must be greater than 80 percent of the county population, less the population of all first, primary, or metro class cities, or the assumed population must be equal to or greater than 30,000. The assumed population plus the population of any first class city in the FPD or MFO is multiplied by $10 to determine the total state aid to be received. The maximum amount is set at $300,000.

**What must be provided in an MFO inter-local cooperation agreement?**

It must meet the standard outlined in Neb. Rev. Stat. § 35-1204 and the Joint Public Agency Act Neb. Rev. Stat. §§ 13-2501 through 13-2550. Any district wishing to form an MFO contract should consult an attorney.

**What is the deadline to submit an MFO application to qualify for aid?**

A Mutual Finance Assistance application must be submitted in person, by mail, or electronically by July 1 each year. An application submitted by mail must be postmarked by July 1. Since the due date is a requirement of State statute, no exceptions are granted.

**Where do I get information for the application?**

All forms and documents are available at <https://treasurer.nebraska.gov/tm/rural-fire-district-assistance.aspx>.

**What needs to be submitted to apply?**

The MFO needs to submit the following required forms:

1. Mutual Finance Assistance Application
2. Copy of the Interlocal agreement.
3. MFO Calculation Spreadsheet
4. Distribution of Prior Year Funding – Neb. Rev. Stat. § 35-1207

**Where do I get the information to fill out the Calculation Spreadsheet?**

All forms and documents are available at <https://treasurer.nebraska.gov/tm/rural-fire-district-assistance.aspx>. Forms for the current application period are usually available in late March. On the electronic form, hover over the cell for directions on what information to place in that cell.

**What do I do with the application and forms once they are ready to submit?**

Return them to the following address: Nebraska State Treasurer's Office

State Capitol, Suite 2005

PO Box 94788  
Lincoln, Nebraska 68509

Applications may be submitted electronically to [nst.tmstaff@nebraska.gov](mailto:nst.tmstaff@nebraska.gov) by July 1.

**Do I need to include an email address on the application?**

Each entity is required to have an email address. The Treasurer’s Office communicates by email to request clarification or additional details and for other correspondence.

**Will someone review my application and let me know if changes are needed?**

If you return your application by June 10, the Treasurer’s Office will review your application and follow up on any changes needed.Not using the correct forms will result in a delay in processing your application.

**Should the bonded indebtedness and lease-purchase contracts entered into after July 1, 1998, be included to determine a uniform levy?**

See the memo from the Nebraska State Treasurer’s Office dated May 9, 2014. [T:\Aid Payments\MFO\ 05 09 2014 Interpretation of Rev Stat 35-1204.pdf](file:///T:\Aid%20Payments\MFO\05%2009%202014%20Interpretation%20of%20Rev%20Stat%2035-1204.pdf)