

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows

Employer ID	Entity	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						Total
			2026	2027	2028	2029	2030	Thereafter	
0002-00	Aitkin County	0.108%	\$ 288,051	\$ (292,953)	\$ (646,241)	\$ (54,081)	\$ 24,262	\$ -	\$ (680,962)
0006-00	Anoka County	1.243%	3,686,608	(2,848,637)	(6,717,374)	(109,971)	449,546	-	(5,539,828)
0008-01	Becker County	0.187%	566,985	(404,277)	(994,388)	(11,793)	92,493	-	(727,394)
0010-00	Beltrami County	0.257%	700,781	(687,559)	(1,506,128)	(53,286)	94,532	-	(1,451,661)
0012-00	Benton County Revenue	0.157%	383,881	(449,266)	(951,884)	(86,330)	27,918	-	(1,075,681)
0014-00	Big Stone County	0.053%	191,848	(84,783)	(252,388)	9,186	17,288	-	(118,850)
0016-00	Blue Earth County	0.279%	874,301	(598,748)	(1,478,656)	54,659	112,706	-	(1,035,737)
0018-00	Brown County	0.084%	253,242	(185,299)	(470,946)	(7,062)	39,520	-	(370,545)
0020-00	Carlton County	0.205%	590,167	(493,402)	(1,141,856)	(18,967)	133,099	-	(930,959)
0022-00	Carver County	0.598%	1,670,588	(1,434,566)	(3,323,423)	(223,354)	131,542	-	(3,179,212)
0024-00	Cass County	0.347%	1,080,829	(894,899)	(1,950,456)	(19,391)	115,685	-	(1,668,232)
0026-00	Chippewa County	0.077%	249,628	(153,714)	(405,297)	(12,630)	19,070	-	(302,944)
0030-00	Chisago County	0.337%	921,053	(829,617)	(1,901,106)	(119,558)	127,898	-	(1,801,330)
0032-00	Clay County	0.239%	652,129	(639,651)	(1,398,104)	(83,149)	70,051	-	(1,398,723)
0034-00	Clearwater County	0.047%	115,153	(138,032)	(299,439)	(41,421)	1,665	-	(362,704)
0038-00	Cook County	0.091%	215,619	(261,121)	(528,635)	(51,705)	24,377	-	(601,466)
0040-00	Cottonwood County	0.062%	155,909	(163,045)	(356,340)	(19,675)	11,664	-	(371,486)
0042-01	Crow Wing County	0.320%	956,112	(722,499)	(1,715,512)	7,835	94,547	-	(1,379,517)
0046-00	Dakota County	0.698%	2,008,590	(1,609,382)	(3,821,318)	24,650	404,489	-	(2,992,970)
0048-00	Dodge County	0.168%	485,349	(406,859)	(941,828)	(32,367)	53,828	-	(841,877)
0050-00	Douglas County	0.248%	698,522	(647,736)	(1,432,908)	(89,595)	39,775	-	(1,431,942)
0052-00	Faribault County Central Services	0.097%	275,736	(231,999)	(545,951)	(23,762)	36,217	-	(489,759)
0054-00	Fillmore County	0.130%	345,545	(336,610)	(771,497)	(71,755)	20,657	-	(813,660)
0056-01	Freeborn County	0.154%	390,863	(420,543)	(904,488)	(33,464)	74,621	-	(893,011)
0058-00	Goodhue County	0.310%	866,369	(800,226)	(1,788,547)	(90,730)	75,996	-	(1,737,137)
0060-00	Grant County	0.068%	190,617	(171,927)	(382,249)	3,335	46,051	-	(314,173)
0138-00	Houston County	0.092%	236,931	(230,861)	(532,511)	(39,206)	16,200	-	(549,447)
0140-00	Hubbard County	0.144%	399,325	(391,155)	(882,772)	(76,523)	(4,973)	-	(956,098)
0142-00	Isanti County	0.165%	451,866	(420,294)	(968,976)	(43,693)	64,060	-	(917,036)
0144-00	Itasca County	0.309%	795,007	(771,026)	(1,709,819)	23,390	138,130	-	(1,524,318)
0148-00	Jackson County	0.089%	255,728	(228,782)	(519,633)	(46,883)	13,020	-	(526,550)
0150-00	Kanabec County Revenue	0.146%	405,875	(362,027)	(814,072)	(52,468)	50,584	-	(772,108)
0152-00	Kandiyo County	0.230%	620,766	(605,333)	(1,316,274)	(23,678)	87,680	-	(1,236,839)
0156-00	Kittson County	0.047%	144,407	(109,019)	(261,812)	(8,075)	10,825	-	(223,673)
0158-00	Koochiching County	0.095%	303,763	(210,128)	(504,253)	(8,236)	48,084	-	(370,768)
0160-00	Lac Qui Parle County Auditor	0.047%	120,711	(136,683)	(283,116)	(21,978)	9,850	-	(311,215)
0162-00	Lake County	0.092%	202,105	(274,132)	(561,765)	(49,075)	10,186	-	(672,680)
0164-01	Lake Of The Woods County	0.052%	141,860	(138,238)	(289,462)	(20,388)	4,685	-	(301,543)
0166-00	Le Sueur County	0.166%	456,962	(424,160)	(964,004)	(74,473)	36,285	-	(969,391)
0168-00	Lincoln County	0.040%	110,624	(104,533)	(231,843)	(19,973)	18,997	-	(226,728)
0172-00	Lyon County	0.105%	292,904	(270,734)	(604,076)	(33,807)	29,247	-	(586,465)
0176-00	Mahnomen County	0.072%	186,530	(178,187)	(419,075)	(20,431)	23,462	-	(407,701)
0178-00	Marshall County	0.099%	300,229	(231,988)	(562,128)	(19,691)	38,183	-	(475,395)
0180-00	Martin County	0.094%	252,187	(264,505)	(551,886)	(35,782)	19,160	-	(580,826)
0181-00	McLeod County	0.167%	476,526	(414,140)	(956,560)	(67,669)	7,445	-	(954,398)
0182-00	Meeker County	0.156%	464,206	(361,266)	(850,777)	12,483	93,326	-	(642,029)
0186-00	Mille Lacs County	0.205%	455,598	(593,027)	(1,253,792)	(97,518)	47,993	-	(1,440,747)
0188-00	Morrison County	0.152%	394,893	(366,991)	(869,618)	(39,252)	41,823	-	(839,145)
0190-01	Mower County	0.180%	529,756	(445,433)	(1,004,818)	(42,826)	66,365	-	(896,958)
0192-00	Murray County	0.068%	167,373	(196,372)	(400,743)	(36,489)	19,133	-	(447,099)
0194-00	Nicollet County	0.113%	315,853	(290,734)	(655,340)	(41,397)	18,134	-	(653,483)
0196-00	Nobles County	0.075%	158,403	(239,434)	(460,178)	(57,582)	(2,113)	-	(600,905)
0198-00	Norman County	0.046%	141,749	(107,902)	(249,322)	16,626	19,311	-	(179,538)
0202-00	Olmsted County	0.585%	1,567,293	(1,607,590)	(3,410,731)	(217,295)	115,695	-	(3,552,627)
0206-00	Otter Tail County	0.280%	772,158	(669,307)	(1,598,899)	(81,550)	94,337	-	(1,483,262)
0208-00	Pennington County Revenue	0.064%	185,952	(173,321)	(402,942)	(32,793)	20,040	-	(403,065)
0212-00	Pine County	0.243%	652,023	(629,348)	(1,446,592)	(92,461)	71,889	-	(1,444,489)
0214-00	Pipestone County	0.087%	247,526	(227,720)	(508,721)	(22,829)	25,435	-	(486,309)
0216-00	Polk County	0.161%	339,960	(506,448)	(985,468)	(86,878)	47,743	-	(1,191,091)
0218-00	Pope County	0.077%	240,694	(154,583)	(418,740)	(13,862)	32,341	-	(314,149)
0230-01	Ramsey County	1.702%	4,354,562	(4,472,574)	(9,842,129)	(648,737)	519,007	-	(10,089,871)
0290-00	Red Lake County	0.049%	132,077	(134,769)	(293,056)	(33,805)	6,915	-	(322,638)
0292-00	Redwood County	0.080%	205,148	(210,648)	(495,088)	(37,492)	(251)	-	(538,332)
0296-00	Renville County	0.102%	305,804	(247,392)	(577,465)	(40,064)	11,822	-	(547,296)
0298-00	Rice County	0.258%	733,998	(662,224)	(1,481,273)	(125,776)	41,050	-	(1,494,426)
0302-00	Rock County	0.080%	192,664	(218,588)	(472,239)	(37,466)	24,525	-	(511,104)
0304-00	Roseau County	0.068%	141,919	(223,652)	(431,964)	(82,234)	3,925	-	(592,006)
0308-00	St Louis County	0.782%	2,078,856	(1,987,577)	(4,529,618)	(237,106)	120,022	-	(4,555,423)
0318-00	Scott County	0.362%	912,216	(980,876)	(2,139,766)	(181,970)	56,478	-	(2,333,918)
0320-01	Sherburne County	0.603%	1,602,390	(1,535,595)	(3,440,104)	(113,512)	205,439	-	(3,281,383)
0322-00	Sibley County	0.107%	371,533	(219,557)	(583,950)	(68)	20,078	-	(411,964)
0324-00	Stearns County	0.516%	1,388,587	(1,353,808)	(3,116,898)	(242,852)	88,059	-	(3,236,912)
0326-00	Steele County	0.150%	426,435	(375,659)	(873,562)	(37,127)	51,306	-	(808,607)
0328-00	Stevens County	0.086%	339,257	(119,467)	(392,427)	1,405	31,560	-	(139,672)
0332-00	Swift County	0.078%	250,094	(164,778)	(435,590)	(1,355)	22,744	-	(328,885)
0334-00	Todd County	0.114%	307,182	(324,852)	(679,680)	(51,471)	38,757	-	(710,065)
0336-00	Traverse County	0.034%	87,377	(95,525)	(200,810)	(9,687)	14,060	-	(204,585)
0338-00	Wabasha County	0.118%	305,088	(312,833)	(686,425)	(28,960)	23,901	-	(699,228)
0340-00	Wadena County	0.080%	241,764	(200,899)	(461,055)	(11,618)	23,420	-	(408,387)
0342-00	Waseca County	0.083%	221,859	(221,455)	(495,651)	(14,199)	34,632	-	(474,813)
0344-00	Washington County	1.027%	3,055,454	(2,414,050)	(5,754,451)	(222,760)	379,768	-	(4,956,039)
0346-00	Watsonwan County	0.056%	162,855	(129,841)	(317,326)	(17,963)	17,990	-	(284,284)
0348-00	Wilkin County	0.036%	51,308	(131,154)	(238,299)	(27,085)	(7,852)	-	(353,082)
0350-03	Winona County	0.143%	401,361	(370,063)	(819,247)	(45,334)	7,113	-	(826,170)
0352-01	Wright County	1.215%	3,894,416	(2,747,963)	(6,593,804)	(217,260)	214,184	-	(5,450,427)
0354-00	Yellow Medicine County	0.063%	156,313	(188,734)	(377,975)	(34,595)	11,746	-	(433,245)
0400-00	Hennepin County	3.010%	8,644,691	(6,948,464)	(16,680,077)	(108,015)	973,930	-	(14,117,934)
0746-00	Lake Johanna Fire Department	0.079%	342,362	(81,165)	(332,265)	96,665	107,367	-	132,965

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AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows - Proportionate Share of Collective Amounts

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
0002-00	Aitkin County	\$ 295,356	\$ (280,408)	\$ (617,409)	\$ (34,571)	\$ 33,022	\$ -	\$ (604,009)
0006-00	Anoka County	3,410,015	(3,237,433)	(7,128,248)	(399,138)	381,255	-	(6,973,549)
0008-01	Becker County	512,813	(486,859)	(1,071,977)	(60,024)	57,335	-	(1,048,713)
0010-00	Beltrami County	704,424	(668,773)	(1,472,518)	(82,452)	78,758	-	(1,440,561)
0012-00	Benton County Revenue	431,889	(410,031)	(902,814)	(50,552)	48,287	-	(883,221)
0014-00	Big Stone County	144,112	(136,818)	(301,249)	(16,868)	16,112	-	(294,712)
0016-00	Blue Earth County	765,607	(726,859)	(1,600,413)	(89,613)	85,598	-	(1,565,681)
0018-00	Brown County	231,644	(219,921)	(484,226)	(27,114)	25,899	-	(473,717)
0020-00	Carlton County	563,239	(534,733)	(1,177,387)	(65,926)	62,973	-	(1,151,835)
0022-00	Carver County	1,640,410	(1,557,388)	(3,429,089)	(192,008)	183,405	-	(3,354,670)
0024-00	Cass County	950,911	(902,785)	(1,987,771)	(111,303)	106,316	-	(1,944,632)
0026-00	Chippewa County	212,234	(201,493)	(443,651)	(24,842)	23,729	-	(434,023)
0030-00	Chisago County	923,516	(876,776)	(1,930,505)	(108,096)	103,253	-	(1,888,609)
0032-00	Clay County	655,598	(622,418)	(1,370,453)	(76,737)	73,299	-	(1,340,711)
0034-00	Clearwater County	128,645	(122,134)	(268,918)	(15,058)	14,383	-	(263,082)
0038-00	Cook County	248,470	(235,895)	(519,398)	(29,083)	27,780	-	(508,126)
0040-00	Cottonwood County	169,411	(160,837)	(354,135)	(19,829)	18,941	-	(346,449)
0042-01	Crow Wing County	876,935	(832,552)	(1,833,132)	(102,644)	98,045	-	(1,793,349)
0046-00	Dakota County	1,914,291	(1,817,408)	(4,001,607)	(224,065)	214,026	-	(3,914,763)
0048-00	Dodge County	460,950	(437,621)	(963,563)	(53,954)	51,536	-	(942,651)
0050-00	Douglas County	681,117	(646,645)	(1,423,798)	(79,724)	76,152	-	(1,392,898)
0052-00	Faribault County Central Services	266,794	(253,291)	(557,702)	(31,228)	29,829	-	(545,598)
0054-00	Fillmore County	356,711	(338,657)	(745,663)	(41,753)	39,882	-	(729,480)
0056-01	Freeborn County	423,094	(401,681)	(884,429)	(49,523)	47,304	-	(865,235)
0058-00	Goodhue County	851,613	(808,513)	(1,780,200)	(99,680)	95,214	-	(1,741,566)
0060-00	Grant County	185,686	(176,288)	(388,154)	(21,734)	20,760	-	(379,731)
0138-00	Houston County	253,274	(240,456)	(529,441)	(29,645)	28,317	-	(517,951)
0140-00	Hubbard County	394,698	(374,722)	(825,071)	(46,199)	44,129	-	(807,165)
0142-00	Isanti County	451,570	(428,715)	(943,955)	(52,856)	50,487	-	(923,469)
0144-00	Itasca County	847,600	(804,703)	(1,771,811)	(99,210)	94,765	-	(1,733,359)
0148-00	Jackson County	244,916	(232,520)	(511,968)	(28,667)	27,383	-	(500,857)
0150-00	Kanabec County Revenue	401,421	(381,104)	(839,124)	(46,986)	44,881	-	(820,913)
0152-00	Kandiyohi County	630,114	(598,224)	(1,317,181)	(73,754)	70,449	-	(1,288,596)
0156-00	Kittson County	129,271	(122,728)	(270,226)	(15,131)	14,453	-	(264,361)
0158-00	Koochiching County	261,053	(247,841)	(545,702)	(30,556)	29,187	-	(533,859)
0160-00	Lac Qui Parle County Auditor	129,422	(122,872)	(270,543)	(15,149)	14,470	-	(264,672)
0162-00	Lake County	251,917	(239,168)	(526,604)	(29,487)	28,165	-	(515,176)
0164-01	Lake Of The Woods County	142,371	(135,166)	(297,611)	(16,664)	15,918	-	(291,152)
0166-00	Le Sueur County	455,280	(432,238)	(951,711)	(53,290)	50,902	-	(931,056)
0168-00	Lincoln County	109,055	(103,536)	(227,968)	(12,765)	12,193	-	(223,020)
0172-00	Lyon County	286,991	(272,466)	(599,921)	(33,592)	32,087	-	(586,902)
0176-00	Mahnomen County	196,655	(186,702)	(411,085)	(23,018)	21,987	-	(402,164)
0178-00	Marshall County	271,739	(257,986)	(568,040)	(31,807)	30,382	-	(555,712)
0180-00	Martin County	258,092	(245,029)	(539,511)	(30,209)	28,856	-	(527,802)
0181-00	McLeod County	456,974	(433,847)	(955,253)	(53,488)	51,092	-	(934,521)
0182-00	Meekeer County	426,887	(405,282)	(892,359)	(49,967)	47,728	-	(872,993)
0186-00	Mille Lacs County	562,690	(534,212)	(1,176,240)	(65,862)	62,911	-	(1,150,713)
0188-00	Morrison County	416,039	(394,983)	(869,683)	(48,697)	46,515	-	(850,805)
0190-01	Mower County	492,731	(467,793)	(1,029,997)	(57,673)	55,089	-	(1,007,644)
0192-00	Murray County	186,535	(177,094)	(389,929)	(21,834)	20,855	-	(381,467)
0194-00	Nicollet County	309,174	(293,527)	(646,293)	(36,188)	34,567	-	(632,267)
0196-00	Nobles County	204,663	(194,305)	(427,825)	(23,956)	22,882	-	(418,540)
0198-00	Norman County	127,364	(120,918)	(266,240)	(14,908)	14,240	-	(260,462)
0202-00	Olmsted County	1,604,967	(1,523,738)	(3,355,000)	(187,859)	179,442	-	(3,282,189)
0206-00	Otter Tail County	768,719	(729,814)	(1,606,920)	(89,978)	85,946	-	(1,572,046)
0208-00	Pennington County Revenue	176,028	(167,119)	(367,966)	(20,604)	19,681	-	(359,980)
0212-00	Pine County	667,754	(633,959)	(1,395,863)	(78,160)	74,658	-	(1,365,570)
0214-00	Pipestone County	239,159	(227,055)	(499,934)	(27,993)	26,739	-	(489,084)
0216-00	Polk County	441,941	(419,574)	(923,827)	(51,729)	49,411	-	(903,778)
0218-00	Pope County	211,789	(201,070)	(442,721)	(24,790)	23,679	-	(433,113)
0230-01	Ramsey County	4,669,965	(4,433,616)	(9,762,030)	(546,614)	522,123	-	(9,550,172)
0290-00	Red Lake County	135,400	(128,547)	(283,037)	(15,848)	15,138	-	(276,895)
0292-00	Redwood County	218,654	(207,588)	(457,071)	(25,593)	24,446	-	(447,152)
0296-00	Renville County	278,849	(264,736)	(582,901)	(32,639)	31,176	-	(570,251)
0298-00	Rice County	706,584	(670,823)	(1,477,033)	(82,705)	78,999	-	(1,444,978)
0302-00	Rock County	218,715	(207,646)	(457,199)	(25,600)	24,453	-	(447,277)
0304-00	Roseau County	185,335	(175,955)	(387,422)	(21,693)	20,721	-	(379,014)
0308-00	St Louis County	2,145,054	(2,036,492)	(4,483,992)	(251,076)	239,826	-	(4,386,679)
0318-00	Scott County	992,626	(942,389)	(2,074,972)	(116,186)	110,980	-	(2,029,941)
0320-01	Sherburne County	1,655,645	(1,571,852)	(3,460,938)	(193,791)	185,108	-	(3,385,828)
0322-00	Sibley County	294,679	(279,765)	(615,992)	(34,492)	32,946	-	(602,624)
0324-00	Stearns County	1,414,942	(1,343,332)	(2,957,776)	(165,617)	158,197	-	(2,893,585)
0326-00	Steele County	412,873	(391,978)	(863,065)	(48,326)	46,161	-	(844,334)
0328-00	Stevens County	235,209	(223,305)	(491,677)	(27,531)	26,297	-	(481,007)
0332-00	Swift County	214,763	(203,893)	(448,937)	(25,138)	24,011	-	(439,194)
0334-00	Todd County	313,904	(298,017)	(656,180)	(36,742)	35,096	-	(641,939)
0336-00	Traverse County	92,954	(88,249)	(194,309)	(10,880)	10,393	-	(190,992)
0338-00	Wabasha County	323,272	(306,911)	(675,763)	(37,839)	36,143	-	(661,997)
0340-00	Wadena County	219,445	(208,339)	(458,725)	(25,686)	24,535	-	(448,770)
0342-00	Waseca County	228,247	(216,696)	(477,125)	(26,716)	25,519	-	(466,770)
0344-00	Washington County	2,818,848	(2,676,185)	(5,892,480)	(329,943)	315,159	-	(5,764,600)
0346-00	Watsonwan County	154,386	(146,572)	(322,726)	(18,071)	17,261	-	(315,722)
0348-00	Wilkin County	99,750	(94,702)	(208,516)	(11,676)	11,152	-	(203,991)
0350-03	Winona County	392,842	(372,960)	(821,192)	(45,982)	43,921	-	(803,370)
0352-01	Wright County	3,332,962	(3,164,280)	(6,967,178)	(390,119)	372,640	-	(6,815,974)
0354-00	Yellow Medicine County	173,760	(164,966)	(363,226)	(20,338)	19,427	-	(355,343)
0400-00	Hennepin County	8,258,416	(7,840,454)	(17,263,277)	(966,637)	923,327	-	(16,888,625)
0746-00	Lake Johanna Fire Department	216,660	(205,695)	(452,904)	(25,360)	24,224	-	(443,075)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows -
Employer Specific Change in Proportion and Difference Between Employer Contribution and Proportionate Share of Collective Contribution

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
0002-00	Aitkin County	\$ (7,305)	\$ (12,545)	\$ (28,832)	\$ (19,510)	\$ (8,760)	\$ -	\$ (76,953)
0006-00	Anoka County	276,593	388,795	410,874	289,167	68,292	-	1,433,721
0008-01	Becker County	54,172	82,583	77,590	71,817	35,158	-	321,319
0010-00	Beltrami County	(3,643)	(18,786)	(33,610)	29,166	15,774	-	(11,100)
0012-00	Benton County Revenue	(48,008)	(39,235)	(49,070)	(35,778)	(20,369)	-	(192,460)
0014-00	Big Stone County	47,736	52,035	48,861	26,054	1,176	-	175,861
0016-00	Blue Earth County	108,695	128,111	121,758	144,272	27,108	-	529,943
0018-00	Brown County	21,598	34,622	13,280	20,051	13,621	-	103,172
0020-00	Carlton County	26,928	41,332	35,530	46,959	70,126	-	220,875
0022-00	Carver County	30,178	122,822	105,666	(31,346)	(51,863)	-	175,458
0024-00	Cass County	129,918	7,886	37,315	91,912	9,369	-	276,400
0026-00	Chippewa County	37,394	47,779	38,354	12,211	(4,659)	-	131,079
0030-00	Chisago County	(2,463)	47,160	29,399	(11,462)	24,644	-	87,278
0032-00	Clay County	(3,470)	(17,232)	(27,651)	(6,412)	(3,248)	-	(58,012)
0034-00	Clearwater County	(13,493)	(15,898)	(30,520)	(26,363)	(12,718)	-	(98,992)
0038-00	Cook County	(32,851)	(25,226)	(9,237)	(22,622)	(3,403)	-	(93,340)
0040-00	Cottonwood County	(13,502)	(2,207)	(2,205)	154	(7,277)	-	(23,037)
0042-01	Crow Wing County	79,178	110,053	117,620	110,479	(3,498)	-	413,832
0046-00	Dakota County	94,300	208,026	180,289	248,716	190,463	-	921,792
0048-00	Dodge County	24,399	30,762	21,735	21,587	2,292	-	100,774
0050-00	Douglas County	17,405	(1,090)	(9,110)	(9,871)	(36,376)	-	(39,044)
0052-00	Faribault County Central Services	8,942	21,292	11,751	7,466	6,388	-	55,839
0054-00	Fillmore County	(11,165)	2,047	(25,834)	(30,002)	(19,225)	-	(84,179)
0056-01	Freeborn County	(32,230)	(18,862)	(20,059)	16,058	27,317	-	(27,776)
0058-00	Goodhue County	14,756	8,286	(8,347)	8,950	(19,218)	-	4,428
0060-00	Grant County	4,932	4,361	5,906	25,069	25,291	-	65,558
0138-00	Houston County	(16,343)	9,595	(3,070)	(9,561)	(12,117)	-	(31,496)
0140-00	Hubbard County	4,627	(16,433)	(57,701)	(30,324)	(49,102)	-	(148,933)
0142-00	Isanti County	297	8,421	(25,021)	9,163	13,573	-	6,432
0144-00	Itasca County	(52,593)	33,676	61,992	122,601	43,365	-	209,041
0148-00	Jackson County	10,813	3,738	(7,665)	(18,216)	(14,363)	-	(25,692)
0150-00	Kanabec County Revenue	4,454	19,078	25,052	(5,482)	5,703	-	48,805
0152-00	Kandiyohi County	(9,348)	(7,109)	908	50,076	17,230	-	51,757
0156-00	Kittson County	15,136	13,710	8,414	7,056	(3,628)	-	40,688
0158-00	Koochiching County	42,710	37,713	41,449	22,320	18,897	-	163,091
0160-00	Lac Qui Parle County Auditor	(8,711)	(13,811)	(12,573)	(6,829)	(4,620)	-	(46,543)
0162-00	Lake County	(49,812)	(34,964)	(35,160)	(19,589)	(17,979)	-	(157,504)
0164-01	Lake Of The Woods County	(511)	(3,072)	8,148	(3,724)	(11,232)	-	(10,391)
0166-00	Le Sueur County	1,682	8,078	(12,293)	(21,183)	(14,617)	-	(38,334)
0168-00	Lincoln County	1,569	(997)	(3,876)	(7,208)	6,804	-	(3,708)
0172-00	Lyon County	5,914	1,732	(4,154)	(215)	(2,840)	-	437
0176-00	Mahnomen County	(10,125)	8,515	(7,990)	2,588	1,475	-	(5,537)
0178-00	Marshall County	28,490	25,999	5,911	12,116	7,802	-	80,317
0180-00	Martin County	(5,905)	(19,476)	(12,375)	(5,573)	(9,696)	-	(53,024)
0181-00	McLeod County	19,552	19,707	(1,308)	(14,181)	(43,647)	-	(19,876)
0182-00	Meeker County	37,318	44,016	41,582	62,449	45,598	-	230,964
0186-00	Mille Lacs County	(107,093)	(58,815)	(77,552)	(31,656)	(14,918)	-	(290,034)
0188-00	Morrison County	(21,147)	27,992	65	9,445	(4,692)	-	11,663
0190-01	Mower County	37,025	22,360	25,179	14,847	11,275	-	110,686
0192-00	Murray County	(19,161)	(19,278)	(10,814)	(14,656)	(1,723)	-	(65,632)
0194-00	Nicollet County	6,679	2,793	(9,047)	(5,208)	(16,433)	-	(21,216)
0196-00	Nobles County	(46,261)	(45,129)	(32,353)	(33,626)	(24,996)	-	(182,364)
0198-00	Norman County	14,385	13,016	16,918	31,534	5,071	-	80,924
0202-00	Olmsted County	(37,673)	(83,851)	(55,731)	(29,435)	(63,748)	-	(270,439)
0206-00	Otter Tail County	3,438	60,507	8,021	8,427	8,391	-	88,784
0208-00	Pennington County Revenue	9,924	(6,202)	(34,977)	(12,189)	359	-	(43,085)
0212-00	Pine County	(15,730)	4,610	(50,729)	(14,301)	(2,768)	-	(78,919)
0214-00	Pipestone County	8,367	(665)	(8,787)	5,164	(1,304)	-	2,775
0216-00	Polk County	(101,980)	(86,874)	(61,642)	(35,149)	(1,668)	-	(287,313)
0218-00	Pope County	28,905	46,487	23,982	10,928	8,662	-	118,964
0230-01	Ramsey County	(315,403)	(38,957)	(80,099)	(102,124)	(3,115)	-	(539,699)
0290-00	Red Lake County	(3,323)	(6,222)	(10,019)	(17,956)	(8,223)	-	(45,743)
0292-00	Redwood County	(13,506)	(3,060)	(38,017)	(11,899)	(24,697)	-	(91,180)
0296-00	Renville County	26,955	17,344	5,436	(7,425)	(19,355)	-	22,955
0298-00	Rice County	27,214	8,599	(4,241)	(43,072)	(37,949)	-	(49,448)
0302-00	Rock County	(26,052)	(10,942)	(15,040)	(11,866)	72	-	(63,828)
0304-00	Roseau County	(43,416)	(47,697)	(44,542)	(60,541)	(16,796)	-	(212,992)
0308-00	St Louis County	(66,199)	48,916	(45,626)	13,970	(119,805)	-	(168,744)
0318-00	Scott County	(80,410)	(38,487)	(64,794)	(65,784)	(54,502)	-	(303,977)
0320-01	Sherburne County	(53,256)	36,257	20,833	80,279	20,331	-	104,445
0322-00	Sibley County	76,855	60,208	32,042	34,424	(12,868)	-	190,660
0324-00	Stearns County	(26,355)	(10,477)	(159,123)	(77,235)	(70,138)	-	(343,327)
0326-00	Steele County	13,561	16,319	(10,497)	11,199	5,145	-	35,727
0328-00	Stevens County	104,048	103,837	99,250	28,936	5,263	-	341,334
0332-00	Swift County	35,331	39,116	13,346	23,783	(1,267)	-	110,309
0334-00	Todd County	(6,721)	(26,835)	(23,501)	(14,729)	3,661	-	(68,125)
0336-00	Traverse County	(5,576)	(7,276)	(6,501)	1,193	3,667	-	(14,493)
0338-00	Wabasha County	(18,183)	(5,922)	(10,662)	8,878	(12,242)	-	(38,131)
0340-00	Wadena County	22,319	7,440	(2,330)	14,068	(1,114)	-	40,383
0342-00	Waseca County	(6,388)	(4,759)	(18,526)	12,517	9,113	-	(8,043)
0344-00	Washington County	236,606	262,135	138,029	107,182	64,609	-	808,561
0346-00	Watsonwan County	8,469	16,731	5,400	108	729	-	31,438
0348-00	Wilkin County	(48,442)	(36,453)	(29,783)	(15,409)	(19,005)	-	(149,092)
0350-03	Winona County	8,519	2,897	1,945	648	(36,809)	-	(22,801)
0352-01	Wright County	561,454	416,317	373,373	172,859	(158,456)	-	1,365,547
0354-00	Yellow Medicine County	(17,447)	(23,768)	(14,749)	(14,256)	(7,681)	-	(77,902)
0400-00	Hennepin County	386,275	891,990	583,200	858,622	50,603	-	2,770,690
0746-00	Lake Johanna Fire Department	125,702	124,530	120,639	122,025	83,144	-	576,040

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows										
Employer ID	Entity	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Total
			2026	2027	2028	2029	2030	Thereafter		
0747-00	Tri-City Police Department	0.000%	-	-	-	-	-	-	-	-
0748-00	Mille Lacs Tribal Police	0.165%	522,597	(365,326)	(891,229)	21,132	106,294	-	-	(606,531)
0758-00	Leech Lake Band Of Ojibwe	0.090%	75,858	(377,500)	(707,813)	(106,343)	(13,315)	-	-	(1,129,114)
0759-00	Lakes Area Police	0.091%	250,566	(225,114)	(528,387)	(42,582)	33,967	-	-	(511,550)
0766-00	Lower Sioux Community Police Department	0.035%	70,369	(74,106)	(140,295)	35,327	30,528	-	-	(78,177)
0767-00	Lower St Croix Fire Department Jpb	0.006%	13,918	(18,188)	(39,643)	(3,708)	786	-	-	(46,834)
0780-00	Prairie Island Indian Community	0.059%	130,100	(186,414)	(385,821)	(34,706)	14,673	-	-	(462,168)
0809-00	Hennepin Healthcare System	1.434%	4,462,127	(3,078,870)	(7,701,087)	(35,546)	646,404	-	-	(5,706,972)
0816-00	Zimmerman Livonia Fire District	0.007%	16,378	(17,968)	(40,105)	(3,137)	1,062	-	-	(43,770)
0817-00	South Metro Fire District	0.362%	1,072,653	(856,380)	(2,023,107)	(85,193)	148,034	-	-	(1,743,992)
0826-00	Upper Sioux Community	0.022%	21,471	(100,455)	(158,154)	(28,955)	(573)	-	-	(266,666)
0840-00	Isanti Area Joint Fire District	0.007%	4,648	(32,462)	(51,846)	(16,246)	(7,345)	-	-	(103,251)
0841-00	Cloquet Area Fire District	0.195%	557,203	(480,164)	(1,121,630)	(73,755)	56,268	-	-	(1,062,078)
0888-00	Anoka-Champin Fire Department	0.031%	91,695	(68,321)	(190,956)	(6,748)	5,255	-	-	(169,075)
0896-00	Northfield Area Fire And Rescue	0.010%	53,724	1,386	(29,248)	13,564	1,938	-	-	41,364
0897-00	East Range Public Safety Board	0.046%	117,390	(120,201)	(268,189)	(24,288)	5,920	-	-	(289,368)
0903-00	Centennial Fire District	0.000%	(35,166)	(16,833)	(3,746)	-	-	-	-	(55,745)
0939-00	Minnesota Department Of Revenue	0.000%	-	-	-	-	-	-	-	-
0944-00	Belgrade Broosten Police Board	0.010%	49,000	(4,225)	(35,378)	(24,724)	(8,456)	-	-	(23,783)
0993-00	Fond Du Lac Police Department	0.136%	766,128	40,026	(384,969)	350,053	233,623	-	-	1,004,861
3001-00	City Of Fisher	0.005%	22,576	(2,184)	(15,480)	7,417	8,073	-	-	20,403
3008-00	City Of Ada	0.021%	60,025	(48,356)	(111,044)	(1,389)	9,666	-	-	(91,098)
3012-01	City Of Adams	0.000%	-	-	-	-	-	-	-	-
3013-00	City Of Adrian	0.012%	36,039	(29,245)	(69,245)	(1,544)	6,123	-	-	(57,872)
3020-00	City Of Lowry	0.000%	(258)	(759)	(1,167)	(86)	176	-	-	(2,094)
3021-00	Cass Lake Volunteer Fire Assn	0.004%	21,850	(2,104)	(26,002)	(2,350)	640	-	-	(7,965)
3032-00	City Of Aitkin	0.037%	96,275	(99,803)	(224,546)	(12,140)	(136)	-	-	(240,350)
3042-00	City Of Akeley	0.003%	7,574	(10,054)	(19,573)	(1,837)	363	-	-	(23,527)
3056-01	City Of Albany	0.023%	65,951	(52,652)	(133,281)	(15,151)	(10,008)	-	-	(145,141)
3058-00	City Of Albert Lea	0.292%	824,637	(780,276)	(1,721,491)	(135,426)	60,303	-	-	(1,752,254)
3066-00	City Of Albertville	0.011%	34,356	(26,557)	(62,617)	(2,928)	2,293	-	-	(55,453)
3078-00	City Of Alden	0.000%	-	-	-	-	-	-	-	-
3084-00	City Of Alexandria	0.178%	461,810	(468,234)	(1,026,250)	(64,550)	42,596	-	-	(1,054,627)
3120-00	City Of Andover	0.022%	63,736	(44,020)	(117,777)	(13,524)	5,398	-	-	(106,187)
3136-01	City Of Annandale	0.035%	106,011	(76,958)	(194,647)	1,084	3,073	-	-	(161,436)
3138-00	City Of Anoka	0.240%	616,577	(660,899)	(1,425,646)	(126,498)	53,129	-	-	(1,543,337)
3148-00	City Of Appleton	0.016%	32,290	(52,940)	(103,962)	(11,011)	1,171	-	-	(134,451)
3149-00	City Of Apple Valley	0.517%	1,436,535	(1,268,543)	(2,895,480)	(82,124)	143,826	-	-	(2,665,787)
3168-00	City Of Arlington	0.022%	62,584	(39,022)	(98,354)	17,644	17,841	-	-	(39,307)
3188-00	City Of Ashby	0.000%	-	-	-	-	-	-	-	-
3204-00	City Of Atwater	0.003%	(4,079)	(13,766)	(20,800)	(1,531)	(2,447)	-	-	(42,624)
3208-00	City Of Audubon	0.006%	18,740	(10,378)	(28,366)	4,949	3,617	-	-	(11,439)
3222-00	City Of Austin	0.297%	784,982	(864,956)	(1,807,827)	(183,482)	8,215	-	-	(2,063,068)
3232-00	City Of Avon	0.020%	55,549	(50,340)	(113,793)	(5,776)	2,481	-	-	(111,879)
3234-00	City Of Babbitt	0.029%	68,666	(81,986)	(171,591)	(11,966)	7,943	-	-	(188,933)
3242-00	City Of Bagley	0.016%	45,093	(36,452)	(81,030)	7,021	8,809	-	-	(56,559)
3266-00	City Of Barnesville	0.025%	45,856	(82,274)	(152,893)	(15,149)	(4,417)	-	-	(208,876)
3298-00	City Of Battle Lake	0.006%	(9,839)	(39,057)	(57,547)	(28,018)	(14,092)	-	-	(148,553)
3302-00	City Of Baudette	0.000%	-	-	-	-	-	-	-	-
3306-01	City Of Baxter	0.098%	245,737	(275,618)	(590,014)	(37,415)	26,849	-	-	(630,461)
3310-00	City Of Bayport	0.051%	186,276	(155,391)	(299,262)	(22,809)	23,615	-	-	(267,570)
3348-00	City Of Becker	0.047%	133,326	(111,056)	(268,150)	(26,676)	(6,785)	-	-	(279,341)
3362-00	City Of Belgrade	0.000%	(40,572)	(36,894)	(37,572)	(19,660)	-	-	-	(134,697)
3366-00	City Of Belle Plaine	0.089%	285,499	(176,533)	(481,737)	(8,966)	2,945	-	-	(378,792)
3386-00	City Of Bemidji	0.269%	758,457	(703,868)	(1,554,979)	(93,669)	52,487	-	-	(1,541,572)
3396-00	City Of Benson	0.044%	113,251	(111,875)	(250,576)	(7,490)	11,356	-	-	(245,334)
3426-00	City Of Big Lake	0.111%	337,494	(255,627)	(588,551)	12,400	74,252	-	-	(420,032)
3472-00	City Of Blackduck	0.006%	8,359	(23,420)	(25,836)	3,681	4,444	-	-	(32,771)
3476-00	City Of Blaine	0.732%	2,168,730	(1,781,316)	(4,155,183)	(232,179)	143,834	-	-	(3,856,113)
3494-00	City Of Blooming Prairie	0.021%	55,080	(56,687)	(108,471)	(7,762)	3,860	-	-	(113,981)
3498-00	City Of Bloomington	1.539%	4,984,266	(3,155,077)	(7,942,157)	(40,132)	570,993	-	-	(5,582,107)
3502-00	City Of Blue Earth	0.034%	105,690	(80,149)	(185,816)	(4,644)	5,460	-	-	(159,459)
3530-00	City Of Bovey	0.000%	(29,616)	(22,261)	(30,254)	(28,086)	(4,799)	-	-	(115,017)
3552-00	City Of Braham	0.028%	77,864	(76,067)	(156,766)	(8,921)	20,948	-	-	(142,942)
3554-00	City Of Brainerd	0.192%	553,423	(434,122)	(1,079,229)	(62,787)	40,358	-	-	(982,357)
3572-00	City Of Breckenridge	0.034%	67,438	(118,792)	(228,320)	(24,501)	(6,144)	-	-	(310,319)
3575-00	City Of Breezy Point	0.049%	162,987	(98,314)	(254,585)	16,781	31,054	-	-	(142,077)
3576-00	Township Of Breitung	0.006%	(2,979)	(22,429)	(27,691)	(3,954)	(135)	-	-	(57,189)
3602-00	City Of Brooklyn Center	0.339%	680,483	(1,063,935)	(1,955,404)	(126,386)	47,961	-	-	(2,417,281)
3604-00	City Of Brooklyn Park	1.326%	3,909,344	(3,038,069)	(7,277,406)	(281,901)	593,592	-	-	(6,094,439)
3622-00	City Of Brownsdale	0.004%	11,551	(11,138)	(24,979)	(2,442)	449	-	-	(26,559)
3628-00	City Of Brownton	0.007%	22,658	(11,577)	(32,610)	192	(9,087)	-	-	(30,424)
3646-00	City Of Buffalo	0.133%	421,955	(311,319)	(754,547)	(21,999)	46,086	-	-	(619,824)
3648-00	City Of Buffalo Lake	0.011%	34,355	(25,717)	(64,741)	(4,560)	3,220	-	-	(57,444)
3660-01	City Of Nowthen	0.002%	9,402	443	(4,801)	4,268	5,320	-	-	14,633
3678-00	City Of Burnsville	1.210%	3,554,338	(2,806,385)	(6,787,294)	(223,457)	493,031	-	-	(5,769,767)
3708-00	City Of Caledonia	0.030%	63,833	(89,268)	(187,076)	(19,605)	3,085	-	-	(229,031)
3712-00	City Of Callaway	0.004%	11,562	(10,829)	(22,315)	(2,042)	720	-	-	(22,903)
3720-00	City Of Cambridge	0.110%	288,620	(300,338)	(648,396)	(62,886)	15,070	-	-	(707,930)
3736-00	City Of Canby	0.004%	(12,852)	(37,556)	(51,009)	(13,510)	(3,027)	-	-	(117,953)
3746-00	City Of Cannon Falls	0.050%	124,154	(120,690)	(282,820)	(1,616)	13,181	-	-	(267,791)
3766-00	City Of Carlos	0.000%	-	-	-	-	-	-	-	-
3824-00	City Of Champlin	0.217%	577,766	(579,335)	(1,278,986)	(43,302)	108,198	-	-	(1,215,659)
3832-00	City Of Chanhassen	0.060%	264,536	(59,467)	(268,668)	7,269	13,476	-	-	(42,854)
3836-00	City Of Chaska	0.324%	996,115	(743,869)	(1,774,897)	(93,000)	72,320	-	-	(1,543,331)
3840-00	City Of Chatfield	0.028%	65,472	(82,052)	(170,713)	(14,376)	8,595	-	-	(193,073)
3866-00	City Of Chisholm	0.081%	235,429	(192,026)	(450,986)	(6,861)	45,577	-	-	(368,867)
3874-00	City Of Clara City	0.000%	(23,831)	(22,353)	(19,945)	-	-	-	-	(66,128)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows - Proportionate Share of Collective Amounts

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
0747-00	Tri-City Police Department	-	-	-	-	-	-	-
0748-00	Mille Lacs Tribal Police	452,683	(429,773)	(946,282)	(52,986)	50,612	-	(925,746)
0758-00	Leech Lake Band Of Ojibwe	245,651	(233,219)	(513,506)	(28,753)	27,465	-	(502,362)
0759-00	Lakes Area Police	248,493	(235,916)	(519,445)	(29,086)	27,783	-	(508,172)
0766-00	Lower Sioux Community Police Department	95,906	(91,052)	(200,481)	(11,226)	10,723	-	(196,130)
0767-00	Lower St Croix Fire Department Jpb	17,560	(16,671)	(36,707)	(2,055)	1,963	-	(35,910)
0780-00	Prairie Island Indian Community	162,248	(154,036)	(339,160)	(18,991)	18,140	-	(331,800)
0809-00	Hennepin Healthcare System	3,935,719	(3,736,531)	(8,227,172)	(460,671)	440,031	-	(8,048,624)
0816-00	Zimmerman Livonia Fire District	18,916	(17,959)	(39,542)	(2,214)	2,115	-	(38,683)
0817-00	South Metro Fire District	992,499	(942,268)	(2,074,705)	(116,171)	110,966	-	(2,029,680)
0826-00	Upper Sioux Community	59,513	(56,501)	(124,406)	(6,966)	6,654	-	(121,706)
0840-00	Isanti Area Joint Fire District	19,078	(18,113)	(39,881)	(2,233)	2,133	-	(39,016)
0841-00	Cloquet Area Fire District	534,812	(507,744)	(1,117,963)	(62,599)	59,794	-	(1,093,700)
0888-00	Anoka-Champin Fire Department	84,569	(80,289)	(176,782)	(9,899)	9,455	-	(172,945)
0896-00	Northfield Area Fire And Rescue	26,848	(25,490)	(56,123)	(3,143)	3,002	-	(54,905)
0897-00	East Range Public Safety Board	124,942	(118,619)	(261,178)	(14,624)	13,969	-	(255,510)
0903-00	Centennial Fire District	-	-	-	-	-	-	-
0939-00	Minnesota Department Of Revenue	-	-	-	-	-	-	-
0944-00	Belgrade Brooten Police Board	27,303	(25,921)	(57,074)	(3,196)	3,053	-	(55,836)
0993-00	Fond Du Lac Police Department	372,477	(353,625)	(778,620)	(43,598)	41,645	-	(761,722)
3001-00	City Of Fisher	12,719	(12,076)	(26,588)	(1,489)	1,422	-	(26,011)
3008-00	City Of Ada	56,509	(53,649)	(118,125)	(6,614)	6,318	-	(115,562)
3012-01	City Of Adams	-	-	-	-	-	-	-
3013-00	City Of Adrian	33,225	(31,543)	(69,453)	(3,889)	3,715	-	(67,945)
3020-00	City Of Lowry	541	(514)	(1,132)	(63)	61	-	(1,107)
3021-00	Cass Lake Volunteer Fire Assn	11,898	(11,296)	(24,871)	(1,393)	1,330	-	(24,331)
3032-00	City Of Aitkin	102,670	(97,474)	(214,620)	(12,017)	11,479	-	(209,962)
3042-00	City Of Akeley	9,023	(8,566)	(18,861)	(1,056)	1,009	-	(18,452)
3056-01	City Of Albany	63,622	(60,402)	(132,994)	(7,447)	7,113	-	(130,108)
3058-00	City Of Albert Lea	800,523	(760,009)	(1,673,403)	(93,700)	89,502	-	(1,637,086)
3066-00	City Of Albertville	30,819	(29,259)	(64,424)	(3,607)	3,446	-	(63,026)
3078-00	City Of Alden	-	-	-	-	-	-	-
3084-00	City Of Alexandria	488,866	(464,124)	(1,021,919)	(57,221)	54,657	-	(999,741)
3120-00	City Of Andover	61,537	(58,423)	(128,636)	(7,203)	6,880	-	(125,844)
3136-01	City Of Annandale	97,226	(92,305)	(203,240)	(11,380)	10,870	-	(198,829)
3138-00	City Of Anoka	658,953	(625,603)	(1,377,466)	(77,130)	73,674	-	(1,347,572)
3148-00	City Of Appleton	44,425	(42,177)	(92,866)	(5,200)	4,967	-	(90,851)
3149-00	City Of Apple Valley	1,418,916	(1,347,104)	(2,966,082)	(166,082)	158,641	-	(2,901,711)
3168-00	City Of Arlington	59,516	(56,504)	(124,412)	(6,966)	6,654	-	(121,712)
3188-00	City Of Ashby	-	-	-	-	-	-	-
3204-00	City Of Atwater	7,968	(7,565)	(16,657)	(933)	891	-	(16,295)
3208-00	City Of Audubon	15,589	(14,800)	(32,587)	(1,825)	1,743	-	(31,880)
3222-00	City Of Austin	814,398	(773,181)	(1,702,406)	(95,324)	91,053	-	(1,665,460)
3232-00	City Of Avon	54,304	(51,556)	(113,517)	(6,356)	6,071	-	(111,053)
3234-00	City Of Babbitt	79,874	(75,831)	(166,967)	(9,349)	8,930	-	(163,343)
3242-00	City Of Bagley	43,487	(41,286)	(90,905)	(5,090)	4,862	-	(88,932)
3266-00	City Of Barnesville	68,656	(65,182)	(143,518)	(8,036)	7,676	-	(140,404)
3298-00	City Of Battle Lake	15,504	(14,719)	(32,409)	(1,815)	1,733	-	(31,706)
3302-00	City Of Baudette	-	-	-	-	-	-	-
3306-01	City Of Baxter	268,992	(255,378)	(562,297)	(31,485)	30,074	-	(550,094)
3310-00	City Of Bayport	139,109	(132,069)	(290,792)	(16,283)	15,553	-	(284,481)
3348-00	City Of Becker	128,039	(121,559)	(267,651)	(14,987)	14,315	-	(261,843)
3362-00	City Of Belgrade	-	-	-	-	-	-	-
3366-00	City Of Belle Plaine	243,448	(231,127)	(508,900)	(28,495)	27,219	-	(497,856)
3386-00	City Of Bemidji	738,872	(701,477)	(1,544,527)	(86,484)	82,609	-	(1,511,007)
3396-00	City Of Benson	121,391	(115,247)	(253,754)	(14,209)	13,572	-	(248,247)
3426-00	City Of Big Lake	303,496	(288,136)	(634,423)	(35,524)	33,932	-	(620,655)
3472-00	City Of Blackduck	16,138	(15,321)	(33,734)	(1,889)	1,804	-	(33,002)
3476-00	City Of Blaine	2,007,836	(1,906,218)	(4,197,152)	(235,015)	224,485	-	(4,106,064)
3494-00	City Of Blooming Prairie	57,221	(54,325)	(119,613)	(6,698)	6,398	-	(117,018)
3498-00	City Of Bloomington	4,224,226	(4,010,436)	(8,830,262)	(494,440)	472,287	-	(8,638,625)
3502-00	City Of Blue Earth	93,447	(88,717)	(195,339)	(10,938)	10,448	-	(191,100)
3530-00	City Of Bovey	-	-	-	-	-	-	-
3552-00	City Of Braham	76,924	(73,031)	(160,802)	(9,004)	8,600	-	(157,312)
3554-00	City Of Brainerd	525,652	(499,049)	(1,098,816)	(61,527)	58,770	-	(1,074,969)
3572-00	City Of Breckenridge	94,500	(89,717)	(197,541)	(11,061)	10,565	-	(193,254)
3575-00	City Of Breezy Point	133,847	(127,073)	(279,793)	(15,667)	14,965	-	(273,721)
3576-00	Township Of Breitung	15,327	(14,551)	(32,040)	(1,794)	1,714	-	(31,344)
3602-00	City Of Brooklyn Center	929,963	(882,897)	(1,943,981)	(108,851)	103,974	-	(1,901,793)
3604-00	City Of Brooklyn Park	3,637,887	(3,453,772)	(7,604,589)	(425,810)	406,732	-	(7,439,552)
3622-00	City Of Brownsdale	11,129	(10,566)	(23,263)	(1,303)	1,244	-	(22,758)
3628-00	City Of Brownton	17,977	(17,067)	(37,579)	(2,104)	2,010	-	(36,764)
3646-00	City Of Buffalo	366,249	(347,713)	(765,601)	(42,869)	40,948	-	(748,986)
3648-00	City Of Buffalo Lake	30,588	(29,040)	(63,940)	(3,580)	3,420	-	(62,552)
3660-01	City Of Nowthen	4,596	(4,363)	(9,607)	(538)	514	-	(9,399)
3678-00	City Of Burnsville	3,321,203	(3,153,116)	(6,942,597)	(388,743)	371,325	-	(6,791,927)
3708-00	City Of Caledonia	82,794	(78,603)	(173,070)	(9,691)	9,257	-	(169,314)
3712-00	City Of Callaway	11,822	(11,224)	(24,713)	(1,384)	1,322	-	(24,177)
3720-00	City Of Cambridge	302,892	(287,563)	(633,162)	(35,453)	33,865	-	(619,421)
3736-00	City Of Canby	11,886	(11,284)	(24,845)	(1,391)	1,329	-	(24,306)
3746-00	City Of Cannon Falls	138,503	(131,494)	(289,525)	(16,212)	15,485	-	(283,242)
3766-00	City Of Carlos	-	-	-	-	-	-	-
3824-00	City Of Champlin	595,248	(565,123)	(1,244,299)	(69,673)	66,551	-	(1,217,295)
3832-00	City Of Chanhasseen	163,344	(155,077)	(341,451)	(19,119)	18,263	-	(334,041)
3836-00	City Of Chaska	888,477	(843,511)	(1,857,260)	(103,995)	99,336	-	(1,816,953)
3840-00	City Of Chatfield	77,513	(73,590)	(162,033)	(9,073)	8,666	-	(158,517)
3866-00	City Of Chisholm	221,717	(210,496)	(463,475)	(25,952)	24,789	-	(453,417)
3874-00	City Of Clara City	-	-	-	-	-	-	-

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows -
Employer Specific Change in Proportion and Difference Between Employer Contribution and Proportionate Share of Collective Contribution

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
0747-00	Tri-City Police Department	-	-	-	-	-	-	-
0748-00	Mille Lacs Tribal Police	69,914	64,447	55,054	74,118	55,682	-	319,215
0758-00	Leech Lake Band Of Ojibwe	(169,793)	(144,281)	(194,307)	(77,590)	(40,780)	-	(626,752)
0759-00	Lakes Area Police	2,074	10,802	(8,942)	(13,496)	6,185	-	(3,377)
0766-00	Lower Sioux Community Police Department	(25,538)	16,947	60,186	46,552	19,806	-	117,953
0767-00	Lower St Croix Fire Department Jpb	(3,642)	(1,517)	(2,936)	(1,652)	(1,177)	-	(10,924)
0780-00	Prairie Island Indian Community	(32,148)	(32,378)	(46,661)	(15,715)	(3,467)	-	(130,369)
0809-00	Hennepin Healthcare System	526,408	657,660	526,085	425,125	206,374	-	2,341,652
0816-00	Zimmerman Livonia Fire District	(2,538)	(10)	(563)	(923)	(1,053)	-	(5,087)
0817-00	South Metro Fire District	80,154	85,888	51,599	30,978	37,069	-	285,687
0826-00	Upper Sioux Community	(38,042)	(43,954)	(33,748)	(21,989)	(7,227)	-	(144,960)
0840-00	Isanti Area Joint Fire District	(14,431)	(14,349)	(11,964)	(14,012)	(9,478)	-	(64,235)
0841-00	Cloquet Area Fire District	22,392	27,581	(3,667)	(11,156)	(3,526)	-	31,623
0888-00	Anoka-Champin Fire Department	7,126	11,968	(14,175)	3,151	(4,200)	-	3,870
0896-00	Northfield Area Fire And Rescue	26,875	26,875	26,875	16,707	(1,063)	-	96,270
0897-00	East Range Public Safety Board	(7,553)	(1,582)	(7,011)	(9,664)	(8,049)	-	(33,858)
0903-00	Centennial Fire District	(35,166)	(16,833)	(3,746)	-	-	-	(55,745)
0939-00	Minnesota Department Of Revenue	-	-	-	-	-	-	-
0944-00	Belgrade Brooten Police Board	21,696	21,696	21,696	(21,528)	(11,508)	-	32,053
0993-00	Fond Du Lac Police Department	393,651	393,651	393,651	393,651	191,978	-	1,766,584
3001-00	City Of Fisher	9,857	9,892	11,108	8,906	6,651	-	46,414
3008-00	City Of Ada	3,517	5,292	7,081	5,226	3,348	-	24,464
3012-01	City Of Adams	-	-	-	-	-	-	-
3013-00	City Of Adrian	2,815	2,299	208	2,345	2,408	-	10,074
3020-00	City Of Lowry	(799)	(245)	(35)	(23)	116	-	(986)
3021-00	Cass Lake Volunteer Fire Assn	9,953	9,191	(1,131)	(957)	(690)	-	16,366
3032-00	City Of Aitkin	(6,395)	(2,329)	(9,926)	(122)	(11,615)	-	(30,387)
3042-00	City Of Akeley	(1,449)	(1,488)	(712)	(781)	(646)	-	(5,075)
3056-01	City Of Albany	2,329	7,750	(287)	(7,704)	(17,121)	-	(15,033)
3058-00	City Of Albert Lea	24,114	(20,268)	(48,088)	(41,726)	(29,199)	-	(115,167)
3066-00	City Of Albertville	3,537	2,702	1,807	679	(1,153)	-	7,573
3078-00	City Of Alden	-	-	-	-	-	-	-
3084-00	City Of Alexandria	(27,056)	(4,109)	(4,331)	(7,329)	(12,061)	-	(54,886)
3120-00	City Of Andover	2,199	14,402	10,859	(6,321)	(1,482)	-	19,658
3136-01	City Of Annandale	8,785	15,347	8,593	12,464	(7,797)	-	37,393
3138-00	City Of Anoka	(42,376)	(35,296)	(48,180)	(49,368)	(20,545)	-	(195,765)
3148-00	City Of Appleton	(12,135)	(10,763)	(11,096)	(5,811)	(3,796)	-	(43,600)
3149-00	City Of Apple Valley	17,619	78,560	70,602	83,958	(14,815)	-	235,925
3168-00	City Of Arlington	3,067	17,482	26,059	24,611	11,187	-	82,406
3188-00	City Of Ashby	-	-	-	-	-	-	-
3204-00	City Of Atwater	(12,048)	(6,201)	(4,143)	(598)	(3,338)	-	(26,329)
3208-00	City Of Audubon	3,151	4,422	4,221	6,774	1,874	-	20,441
3222-00	City Of Austin	(29,416)	(91,775)	(105,421)	(88,158)	(82,838)	-	(397,608)
3232-00	City Of Avon	1,245	1,215	(276)	580	(3,590)	-	(826)
3234-00	City Of Babbitt	(11,207)	(6,155)	(4,624)	(2,616)	(987)	-	(25,590)
3242-00	City Of Bagley	1,606	4,834	9,875	12,111	3,947	-	32,373
3266-00	City Of Barnesville	(22,800)	(17,092)	(9,375)	(7,113)	(12,093)	-	(68,472)
3298-00	City Of Battle Lake	(25,343)	(24,338)	(25,137)	(26,203)	(15,826)	-	(116,847)
3302-00	City Of Baudette	-	-	-	-	-	-	-
3306-01	City Of Baxter	(23,256)	(20,240)	(27,717)	(5,929)	(3,226)	-	(80,367)
3310-00	City Of Bayport	47,167	(23,322)	(8,470)	(6,526)	8,062	-	16,911
3348-00	City Of Becker	5,287	10,503	(499)	(11,690)	(21,100)	-	(17,499)
3362-00	City Of Belgrade	(40,572)	(36,894)	(37,572)	(19,660)	-	-	(134,697)
3366-00	City Of Belle Plaine	42,051	54,594	27,163	19,529	(24,274)	-	119,063
3386-00	City Of Bemidji	19,586	(2,391)	(10,452)	(7,185)	(30,122)	-	(30,565)
3396-00	City Of Benson	(8,140)	3,372	3,177	6,718	(2,216)	-	2,912
3426-00	City Of Big Lake	33,998	32,509	45,872	47,924	40,320	-	200,623
3472-00	City Of Blackduck	(7,778)	(8,099)	7,898	5,570	2,640	-	231
3476-00	City Of Blaine	160,894	124,903	41,969	2,836	(80,650)	-	249,951
3494-00	City Of Blooming Prairie	(2,141)	(2,362)	11,142	(1,064)	(2,538)	-	3,037
3498-00	City Of Bloomington	760,040	855,359	888,105	454,309	98,706	-	3,056,519
3502-00	City Of Blue Earth	12,243	8,568	9,524	6,294	(4,988)	-	31,641
3530-00	City Of Bovey	(29,616)	(22,261)	(30,254)	(28,086)	(4,799)	-	(115,017)
3552-00	City Of Braham	940	(3,036)	4,035	83	12,347	-	14,370
3554-00	City Of Brainerd	27,771	64,927	19,586	(1,260)	(18,412)	-	92,612
3572-00	City Of Breckenridge	(27,062)	(29,076)	(30,779)	(13,440)	(16,709)	-	(117,065)
3575-00	City Of Breezy Point	29,139	28,759	25,208	32,448	16,089	-	131,644
3576-00	Township Of Breitung	(18,306)	(7,878)	4,348	(2,160)	(1,849)	-	(25,845)
3602-00	City Of Brooklyn Center	(249,480)	(181,038)	(11,423)	(17,535)	(56,012)	-	(515,489)
3604-00	City Of Brooklyn Park	271,457	415,703	327,183	143,909	186,861	-	1,345,113
3622-00	City Of Brownsdale	423	(572)	(1,716)	(1,140)	(795)	-	(3,801)
3628-00	City Of Brownton	4,681	5,491	4,969	2,296	(11,097)	-	6,340
3646-00	City Of Buffalo	55,706	36,393	11,054	20,869	5,138	-	129,162
3648-00	City Of Buffalo Lake	3,767	3,322	(801)	(979)	(200)	-	5,109
3660-01	City Of Nowthen	4,806	4,806	4,806	4,806	4,806	-	24,032
3678-00	City Of Burnsville	233,134	346,731	155,303	165,286	121,706	-	1,022,160
3708-00	City Of Caledonia	(18,960)	(10,665)	(10,066)	(9,914)	(6,172)	-	(59,716)
3712-00	City Of Callaway	(260)	395	2,398	(659)	(601)	-	1,274
3720-00	City Of Cambridge	(14,273)	(12,775)	(15,234)	(27,432)	(18,794)	-	(88,509)
3736-00	City Of Canby	(24,737)	(26,272)	(26,163)	(12,118)	(4,356)	-	(93,647)
3746-00	City Of Cannon Falls	(14,349)	10,803	6,705	14,596	(2,304)	-	15,451
3766-00	City Of Carlos	-	-	-	-	-	-	-
3824-00	City Of Champlin	(17,483)	(14,212)	(34,687)	26,372	41,647	-	1,636
3832-00	City Of Chanhassen	101,192	95,610	72,784	26,388	(4,786)	-	291,187
3836-00	City Of Chaska	107,638	99,641	82,363	10,995	(27,015)	-	273,622
3840-00	City Of Chatfield	(12,042)	(8,461)	(8,680)	(5,303)	(71)	-	(34,557)
3866-00	City Of Chisholm	13,712	18,470	12,489	19,091	20,788	-	84,549
3874-00	City Of Clara City	(23,831)	(22,353)	(19,945)	-	-	-	(66,128)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

			Schedule of Deferred Inflows and Outflows						
Employer ID	Entity	Employer Allocation Percentage							
			2026	2027	2028	2029	2030	Thereafter	Total
3886-00	City Of Clarkfield	0.000%	-	-	-	-	-	-	-
3898-00	City Of Clearbrook	0.004%	3,266	(19,702)	(26,980)	(2,406)	499	-	(45,323)
3908-00	City Of Cleveland	0.009%	34,883	(16,286)	(47,017)	1,455	9,359	-	(17,607)
3913-00	City Of Climax	0.000%	843	(2,436)	(4,423)	(1,743)	(1,427)	-	(9,187)
3932-00	City Of Cloquet	0.139%	348,089	(394,934)	(857,612)	(78,283)	10,986	-	(971,755)
3958-00	City Of Cold Spring	0.061%	169,082	(152,647)	(347,582)	(12,159)	10,338	-	(332,968)
3960-01	City Of Coleraine	0.017%	57,681	(26,765)	(75,716)	5,435	3,861	-	(35,503)
3974-00	City Of Columbia Heights	0.295%	817,439	(783,050)	(1,716,133)	(154,494)	32,331	-	(1,803,907)
3982-00	City Of Comfrey	0.000%	(11,529)	(10,707)	(11,235)	(12,390)	(5,680)	-	(51,541)
4008-00	City Of Coon Rapids	0.859%	2,254,691	(2,087,345)	(4,999,054)	(334,916)	255,511	-	(4,911,113)
4014-00	City Of Corcoran	0.099%	341,620	(158,373)	(501,793)	(16,102)	44,251	-	(290,397)
4036-00	City Of Cosmos	0.000%	-	-	-	-	-	-	-
4038-00	City Of Cottage Grove	0.501%	1,438,016	(1,310,601)	(2,861,316)	(182,355)	221,836	-	(2,694,418)
4064-00	City Of Crookston	0.143%	406,004	(351,186)	(786,990)	(26,108)	44,918	-	(713,363)
4070-00	City Of Crosby	0.040%	98,581	(110,850)	(241,532)	(21,665)	5,387	-	(270,079)
4072-00	City Of Crosslake	0.038%	122,075	(87,025)	(202,108)	3,824	26,508	-	(136,726)
4082-00	City Of Crystal	0.251%	601,957	(694,935)	(1,508,107)	(96,822)	30,212	-	(1,667,694)
4093-00	City Of Cyrus	0.000%	(1,992)	(2,020)	(1,889)	(2,038)	(886)	-	(8,825)
4122-00	City Of Danube	0.003%	(2,322)	(18,484)	(23,551)	(8,471)	(7,446)	-	(60,274)
4146-00	City Of Dawson	0.018%	48,206	(48,806)	(100,763)	(1,967)	6,054	-	(97,277)
4150-00	City Of Dayton	0.113%	435,846	(164,057)	(526,247)	46,800	87,412	-	(120,246)
4158-00	City Of Deephaven	0.057%	175,856	(131,668)	(321,013)	(8,251)	17,171	-	(267,906)
4170-00	City Of Deer River	0.022%	44,090	(65,588)	(136,720)	(16,945)	(5,297)	-	(180,460)
4182-00	City Of Deerwood	0.015%	50,544	(30,527)	(81,555)	3,032	3,712	-	(54,793)
4226-00	City Of Detroit Lakes	0.118%	341,867	(289,816)	(666,385)	(17,080)	50,791	-	(580,623)
4240-00	City Of Dilworth	0.035%	90,868	(107,335)	(209,313)	(25,689)	11,967	-	(239,503)
4300-01	City Of Duluth	2.005%	4,821,280	(5,377,587)	(11,854,614)	(847,080)	419,085	-	(12,838,915)
4301-00	Township Of Duluth	0.000%	-	-	-	-	-	-	-
4336-00	City Of Dundas	0.011%	22,106	(32,515)	(64,585)	(6,370)	(8,921)	-	(90,284)
4346-00	City Of Eagan	0.967%	2,773,919	(2,628,428)	(5,678,352)	(405,056)	200,283	-	(5,737,634)
4350-00	City Of Eagle Bend	0.000%	(2,078)	-	-	-	-	-	(2,078)
4356-00	City Of Eagle Lake	0.000%	(55,195)	(51,444)	(52,739)	(50,665)	(8,773)	-	(218,816)
4362-00	City Of East Bethel	0.011%	56,783	(1,791)	(45,724)	(2,650)	(2,181)	-	4,437
4366-00	City Of East Grand Forks	0.200%	482,118	(584,715)	(1,193,001)	(87,631)	48,416	-	(1,334,813)
4404-00	City Of Eden Prairie	0.710%	1,897,020	(1,818,131)	(4,115,973)	(257,219)	199,399	-	(4,094,904)
4406-00	City Of Eden Valley	0.009%	25,771	(21,547)	(46,503)	4,377	2,419	-	(35,483)
4410-00	City Of Edina	0.870%	2,376,576	(2,268,866)	(5,006,742)	(309,711)	217,146	-	(4,991,596)
4434-00	City Of Elbow Lake	0.000%	-	-	-	-	-	-	-
4452-00	City Of Elk River	0.327%	969,470	(812,916)	(1,874,666)	(78,722)	126,031	-	(1,670,803)
4454-00	City Of Elko New Market	0.048%	161,837	(101,896)	(268,713)	1,387	6,143	-	(201,242)
4486-00	City Of Elmore	0.000%	(9,318)	(1,439)	(3,440)	(988)	-	-	(15,185)
4492-00	City Of Ely	0.039%	87,510	(108,650)	(233,038)	(17,912)	11,305	-	(260,786)
4505-00	City Of Emily	0.000%	(19,775)	(22,164)	(23,257)	(12,471)	-	-	(77,667)
4546-00	City Of Eveleth	0.069%	725,588	(2,885,244)	(387,108)	(8,105)	26,165	-	(2,528,703)
4572-00	City Of Fairfax	0.016%	47,595	(36,626)	(87,174)	(2,926)	2,147	-	(76,984)
4578-00	City Of Fairmont	0.115%	256,985	(338,223)	(721,902)	(60,894)	20,693	-	(843,342)
4600-00	City Of Faribault	0.321%	820,918	(883,273)	(1,901,769)	(151,417)	106,474	-	(2,009,067)
4610-00	City Of Farmington	0.220%	539,703	(643,449)	(1,340,344)	(145,425)	38,690	-	(1,550,825)
4632-00	City Of Fergus Falls	0.181%	457,369	(480,925)	(1,058,607)	(83,057)	66,681	-	(1,098,539)
4670-00	City Of Floodwood	0.002%	(26,309)	(21,069)	(21,997)	(23,596)	(30,857)	-	(123,828)
4686-00	City Of Foley	0.024%	68,822	(63,942)	(143,004)	(13,347)	4,714	-	(146,757)
4700-00	City Of Forest Lake	0.212%	526,658	(574,225)	(1,267,502)	(123,090)	19,472	-	(1,418,687)
4718-00	City Of Fosston	0.016%	82,107	(5,147)	(77,061)	(18,119)	(11,588)	-	(29,809)
4756-00	City Of Frazee	0.011%	20,207	(41,669)	(76,254)	(6,634)	3,187	-	(101,163)
4780-00	City Of Fridley	0.398%	1,068,227	(1,018,776)	(2,299,974)	(128,943)	126,642	-	(2,252,824)
4788-00	City Of Fulda	0.011%	28,248	(27,997)	(67,149)	(6,168)	1,594	-	(71,472)
4816-00	City Of Gaylord	0.023%	71,480	(56,742)	(131,303)	(2,695)	11,460	-	(107,799)
4842-00	City Of Gibbon	0.012%	52,612	(15,429)	(57,863)	12,349	2,040	-	(6,290)
4844-00	City Of Gilbert	0.050%	154,333	(115,648)	(275,156)	4,029	55,763	-	(176,679)
4860-00	City Of Glencoe	0.061%	194,221	(132,662)	(326,635)	(7,259)	40,836	-	(231,499)
4870-00	City Of Glenwood	0.033%	98,969	(79,465)	(178,985)	5,532	26,422	-	(127,527)
4876-00	City Of Glyndon	0.026%	87,088	(49,129)	(137,479)	7,152	18,744	-	(73,624)
4884-00	City Of Golden Valley	0.271%	639,753	(769,810)	(1,499,061)	62,607	219,839	-	(1,346,672)
4896-00	City Of Goodhue	0.000%	(28,825)	(32,891)	(40,131)	(35,631)	(6,958)	-	(144,436)
4904-00	City Of Goodview	0.041%	106,388	(96,618)	(235,211)	(3,217)	5,223	-	(223,436)
4940-00	City Of Grand Meadow	0.009%	30,993	(17,536)	(65,898)	(6,682)	541	-	(58,582)
4952-00	City Of Grand Rapids	0.144%	422,885	(340,012)	(804,455)	(37,630)	67,794	-	(691,418)
4960-00	City Of Granite Falls	0.038%	107,463	(94,720)	(214,038)	673	7,913	-	(192,710)
5062-00	City Of Hallock	0.004%	6,838	(13,927)	(25,777)	(4,601)	(2,007)	-	(39,474)
5072-00	City Of Ham Lake	0.008%	38,051	(9,788)	(43,490)	(4,232)	4,898	-	(14,561)
5096-02	City Of Hancock	0.000%	-	-	-	-	-	-	-
5122-00	City Of Harris	0.000%	261	(1,705)	(900)	-	-	-	(2,345)
5142-00	City Of Hastings	0.423%	1,276,964	(998,773)	(2,377,213)	(82,417)	136,333	-	(2,045,106)
5160-00	City Of Hawley	0.027%	73,996	(65,114)	(155,924)	(8,906)	4,051	-	(151,898)
5188-00	City Of Hector	0.019%	65,714	(33,543)	(89,623)	4,220	5,290	-	(47,943)
5208-00	City Of Henderson	0.013%	50,172	(22,257)	(59,401)	13,460	8,369	-	(9,657)
5224-00	City Of Henning	0.008%	17,036	(26,636)	(49,327)	2,362	1,264	-	(55,301)
5234-00	City Of Hermantown	0.138%	436,848	(304,236)	(743,204)	(6,002)	51,175	-	(565,418)
5240-00	City Of Heron Lake	0.003%	4,416	(11,301)	(21,464)	(3,933)	(2,333)	-	(34,616)
5246-00	City Of Hibbing	0.337%	856,883	(898,879)	(1,967,076)	(109,718)	124,053	-	(1,994,736)
5266-00	City Of Hill City	0.014%	56,261	(16,396)	(54,987)	10,579	7,096	-	2,552
5304-00	City Of Hokah	0.008%	26,773	(15,429)	(40,080)	3,243	8,084	-	(17,409)
5354-00	City Of Hopkins	0.298%	824,389	(762,788)	(1,685,041)	(41,937)	97,452	-	(1,567,924)
5362-00	City Of Houston	0.006%	3,468	(25,266)	(39,904)	(11,138)	(10,039)	-	(82,879)
5366-00	City Of Howard Lake	0.025%	81,150	(50,962)	(136,530)	(6,947)	9,740	-	(103,549)
5376-00	City Of Hugo	0.009%	50,769	2,685	(25,458)	23,216	13,802	-	65,014
5392-00	City Of Hutchinson	0.156%	427,000	(402,394)	(913,859)	(79,360)	41,570	-	(927,044)
5416-00	City Of International Falls	0.119%	304,922	(319,974)	(698,339)	(59,828)	19,617	-	(753,602)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows - Proportionate Share of Collective Amounts

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
3886-00	City Of Clarkfield	-	-	-	-	-	-	-
3898-00	City Of Clearbrook	11,677	(11,086)	(24,410)	(1,367)	1,306	-	(23,880)
3908-00	City Of Cleveland	25,378	(24,094)	(53,050)	(2,970)	2,837	-	(51,899)
3913-00	City Of Climax	1,321	(1,254)	(2,762)	(155)	148	-	(2,702)
3932-00	City Of Cloquet	380,434	(361,180)	(795,255)	(44,529)	42,534	-	(777,996)
3958-00	City Of Cold Spring	166,604	(158,172)	(348,266)	(19,501)	18,627	-	(340,708)
3960-01	City Of Coleraine	46,507	(44,154)	(97,218)	(5,444)	5,200	-	(95,109)
3974-00	City Of Columbia Heights	810,691	(769,662)	(1,694,658)	(94,890)	90,639	-	(1,657,880)
3982-00	City Of Comfrey	-	-	-	-	-	-	-
4008-00	City Of Coon Rapids	2,356,552	(2,237,286)	(4,926,104)	(275,831)	263,473	-	(4,819,197)
4014-00	City Of Corcoran	271,206	(257,480)	(566,925)	(31,744)	30,322	-	(554,622)
4036-00	City Of Cosmos	-	-	-	-	-	-	-
4038-00	City Of Cottage Grove	1,375,359	(1,305,751)	(2,875,031)	(160,984)	153,771	-	(2,812,636)
4064-00	City Of Crookston	393,579	(373,660)	(822,731)	(46,068)	44,004	-	(804,876)
4070-00	City Of Crosby	109,674	(104,124)	(229,262)	(12,837)	12,262	-	(224,286)
4072-00	City Of Crosslake	104,111	(98,842)	(217,633)	(12,186)	11,640	-	(212,910)
4082-00	City Of Crystal	689,354	(654,466)	(1,441,016)	(80,688)	77,073	-	(1,409,743)
4093-00	City Of Cyrus	-	-	-	-	-	-	-
4122-00	City Of Danube	7,523	(7,142)	(15,725)	(881)	841	-	(15,384)
4146-00	City Of Dawson	49,445	(46,943)	(103,359)	(5,787)	5,528	-	(101,116)
4150-00	City Of Dayton	309,404	(293,745)	(646,773)	(36,215)	34,593	-	(632,737)
4158-00	City Of Deephaven	155,605	(147,730)	(325,275)	(18,213)	17,397	-	(318,216)
4170-00	City Of Deer River	60,339	(57,285)	(126,132)	(7,063)	6,746	-	(123,394)
4182-00	City Of Deerwood	42,188	(40,053)	(88,189)	(4,938)	4,717	-	(86,275)
4226-00	City Of Detroit Lakes	324,185	(307,778)	(677,672)	(37,945)	36,245	-	(662,965)
4240-00	City Of Dilworth	95,275	(90,453)	(199,161)	(11,152)	10,652	-	(194,839)
4300-01	City Of Duluth	5,502,330	(5,223,855)	(11,501,994)	(644,041)	615,185	-	(11,252,375)
4301-00	Township Of Duluth	-	-	-	-	-	-	-
4336-00	City Of Dundas	30,463	(28,921)	(63,680)	(3,566)	3,406	-	(62,298)
4346-00	City Of Eagan	2,653,144	(2,518,868)	(5,546,096)	(310,547)	296,633	-	(5,425,733)
4350-00	City Of Eagle Bend	-	-	-	-	-	-	-
4356-00	City Of Eagle Lake	-	-	-	-	-	-	-
4362-00	City Of East Bethel	30,047	(28,527)	(62,811)	(3,517)	3,359	-	(61,448)
4366-00	City Of East Grand Forks	548,907	(521,127)	(1,147,428)	(64,249)	61,370	-	(1,122,526)
4404-00	City Of Eden Prairie	1,947,994	(1,849,405)	(4,072,060)	(228,010)	217,794	-	(3,983,687)
4406-00	City Of Eden Valley	25,135	(23,863)	(52,543)	(2,942)	2,810	-	(51,402)
4410-00	City Of Edina	2,385,969	(2,265,214)	(4,987,597)	(279,275)	266,762	-	(4,879,355)
4434-00	City Of Elbow Lake	-	-	-	-	-	-	-
4452-00	City Of Elk River	897,947	(852,501)	(1,877,055)	(105,104)	100,394	-	(1,836,319)
4454-00	City Of Elko New Market	131,442	(124,789)	(274,764)	(15,385)	14,696	-	(268,801)
4486-00	City Of Elmore	-	-	-	-	-	-	-
4492-00	City Of Ely	107,907	(102,446)	(225,567)	(12,630)	12,064	-	(220,672)
4505-00	City Of Emily	-	-	-	-	-	-	-
4546-00	City Of Eveleth	188,125	(178,604)	(393,254)	(22,020)	21,033	-	(384,720)
4572-00	City Of Fairfax	44,966	(42,690)	(93,996)	(5,263)	5,027	-	(91,956)
4578-00	City Of Fairmont	316,604	(300,580)	(661,824)	(37,058)	35,398	-	(647,461)
4600-00	City Of Faribault	881,724	(837,100)	(1,843,144)	(103,205)	98,581	-	(1,803,144)
4610-00	City Of Farmington	603,362	(572,825)	(1,261,259)	(70,623)	67,458	-	(1,233,887)
4632-00	City Of Fergus Falls	496,823	(471,679)	(1,038,552)	(58,152)	55,547	-	(1,016,013)
4670-00	City Of Floodwood	5,916	(5,616)	(12,366)	(692)	661	-	(12,098)
4686-00	City Of Foley	67,096	(63,701)	(140,258)	(7,854)	7,502	-	(137,214)
4700-00	City Of Forest Lake	581,779	(552,334)	(1,216,142)	(68,096)	65,045	-	(1,189,749)
4718-00	City Of Fosston	44,760	(42,495)	(93,566)	(5,239)	5,004	-	(91,535)
4756-00	City Of Frazee	30,395	(28,857)	(63,538)	(3,558)	3,398	-	(62,159)
4780-00	City Of Fridley	1,091,985	(1,036,719)	(2,282,669)	(127,815)	122,089	-	(2,233,130)
4788-00	City Of Fulda	31,516	(29,921)	(65,881)	(3,689)	3,524	-	(64,452)
4816-00	City Of Gaylord	64,414	(61,154)	(134,650)	(7,540)	7,202	-	(131,728)
4842-00	City Of Gibbon	33,681	(31,977)	(70,407)	(3,942)	3,766	-	(68,879)
4844-00	City Of Gilbert	136,769	(129,847)	(285,900)	(16,009)	15,291	-	(279,696)
4860-00	City Of Glencoe	166,527	(158,099)	(348,106)	(19,492)	18,618	-	(340,551)
4870-00	City Of Glenwood	90,910	(86,309)	(190,036)	(10,641)	10,164	-	(185,912)
4876-00	City Of Glyndon	72,277	(68,619)	(151,087)	(8,460)	8,081	-	(147,808)
4884-00	City Of Golden Valley	742,239	(704,674)	(1,551,566)	(86,878)	82,986	-	(1,517,894)
4896-00	City Of Goodhue	-	-	-	-	-	-	-
4904-00	City Of Goodview	112,759	(107,052)	(235,710)	(13,198)	12,607	-	(230,595)
4940-00	City Of Grand Meadow	24,957	(23,693)	(52,169)	(2,921)	2,790	-	(51,037)
4952-00	City Of Grand Rapids	393,919	(373,983)	(823,444)	(46,108)	44,042	-	(805,573)
4960-00	City Of Granite Falls	103,462	(98,226)	(216,275)	(12,110)	11,567	-	(211,582)
5062-00	City Of Hallock	10,591	(10,055)	(22,140)	(1,240)	1,184	-	(21,660)
5072-00	City Of Ham Lake	20,693	(19,646)	(43,257)	(2,422)	2,314	-	(42,318)
5096-02	City Of Hancock	-	-	-	-	-	-	-
5122-00	City Of Harris	-	-	-	-	-	-	-
5142-00	City Of Hastings	1,161,021	(1,102,261)	(2,426,982)	(135,896)	129,807	-	(2,374,311)
5160-00	City Of Hawley	73,594	(69,870)	(153,841)	(8,614)	8,228	-	(150,502)
5188-00	City Of Hector	51,459	(48,854)	(107,568)	(6,023)	5,753	-	(105,234)
5208-00	City Of Henderson	35,325	(33,537)	(73,843)	(4,135)	3,949	-	(72,240)
5224-00	City Of Henning	22,359	(21,228)	(46,740)	(2,617)	2,500	-	(45,725)
5234-00	City Of Hermantown	378,987	(359,806)	(792,228)	(44,360)	42,372	-	(775,035)
5240-00	City Of Heron Lake	8,560	(8,127)	(17,894)	(1,002)	957	-	(17,506)
5246-00	City Of Hibbing	924,211	(877,436)	(1,931,958)	(108,178)	103,331	-	(1,890,300)
5266-00	City Of Hill City	37,127	(35,248)	(77,609)	(4,346)	4,151	-	(75,925)
5304-00	City Of Hokah	21,496	(20,408)	(44,936)	(2,516)	2,403	-	(43,960)
5354-00	City Of Hopkins	818,477	(777,054)	(1,710,933)	(95,802)	91,509	-	(1,673,802)
5362-00	City Of Houston	15,104	(14,340)	(31,573)	(1,768)	1,689	-	(30,888)
5366-00	City Of Howard Lake	69,917	(66,379)	(146,154)	(8,184)	7,817	-	(142,982)
5376-00	City Of Hugo	24,666	(23,417)	(51,561)	(2,887)	2,758	-	(50,442)
5392-00	City Of Hutchinson	428,958	(407,248)	(896,687)	(50,209)	47,959	-	(877,227)
5416-00	City Of International Falls	325,312	(308,848)	(680,029)	(38,077)	36,371	-	(665,271)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows -
Employer Specific Change in Proportion and Difference Between Employer Contribution and Proportionate Share of Collective Contribution

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
3886-00	City Of Clarkfield	-	-	-	-	-	-	-
3898-00	City Of Clearbrook	(8,411)	(8,616)	(2,571)	(1,039)	(806)	-	(21,443)
3908-00	City Of Cleveland	9,505	7,807	6,033	4,425	6,521	-	34,292
3913-00	City Of Climax	(479)	(1,182)	(1,662)	(1,588)	(1,575)	-	(6,485)
3932-00	City Of Cloquet	(32,346)	(33,754)	(62,358)	(33,754)	(31,548)	-	(193,759)
3958-00	City Of Cold Spring	2,478	5,524	684	7,342	(8,289)	-	7,740
3960-01	City Of Coleraine	11,174	17,389	21,503	10,878	(1,339)	-	59,605
3974-00	City Of Columbia Heights	6,747	(13,388)	(21,476)	(59,603)	(58,308)	-	(146,027)
3982-00	City Of Comfrey	(11,529)	(10,707)	(11,235)	(12,390)	(5,680)	-	(51,541)
4008-00	City Of Coon Rapids	(101,862)	149,941	(72,950)	(59,084)	(7,962)	-	(91,916)
4014-00	City Of Corcoran	70,414	99,107	65,132	15,643	13,928	-	264,225
4036-00	City Of Cosmos	-	-	-	-	-	-	-
4038-00	City Of Cottage Grove	62,658	(4,849)	13,715	(21,371)	68,065	-	118,218
4064-00	City Of Crookston	12,425	22,473	35,741	19,960	914	-	91,514
4070-00	City Of Crosby	(11,093)	(6,726)	(12,270)	(8,827)	(6,875)	-	(45,793)
4072-00	City Of Crosslake	17,963	11,818	15,525	16,010	14,868	-	76,184
4082-00	City Of Crystal	(87,397)	(40,469)	(67,091)	(16,134)	(46,861)	-	(257,951)
4093-00	City Of Cyrus	(1,992)	(2,020)	(1,889)	(2,038)	(886)	-	(8,825)
4122-00	City Of Danube	(9,845)	(11,342)	(7,826)	(7,591)	(8,287)	-	(44,890)
4146-00	City Of Dawson	(1,239)	(1,863)	2,596	3,820	526	-	3,840
4150-00	City Of Dayton	126,442	129,688	120,526	83,015	52,819	-	512,491
4158-00	City Of Deephaven	20,251	16,062	4,262	(226)	9,962	-	50,310
4170-00	City Of Deer River	(16,249)	(8,303)	(10,588)	(9,883)	(12,043)	-	(57,066)
4182-00	City Of Deerwood	8,356	9,526	6,635	7,970	(1,005)	-	31,482
4226-00	City Of Detroit Lakes	17,682	17,961	11,287	20,865	14,546	-	82,342
4240-00	City Of Dilworth	(4,407)	(16,882)	(10,152)	(14,537)	1,314	-	(44,664)
4300-01	City Of Duluth	(681,050)	(153,732)	(352,620)	(203,039)	(196,100)	-	(1,586,540)
4301-00	Township Of Duluth	-	-	-	-	-	-	-
4336-00	City Of Dundas	(8,357)	(3,593)	(905)	(2,804)	(12,327)	-	(27,986)
4346-00	City Of Eagan	120,775	(109,560)	(132,256)	(94,509)	(96,351)	-	(311,902)
4350-00	City Of Eagle Bend	(2,078)	-	-	-	-	-	(2,078)
4356-00	City Of Eagle Lake	(55,195)	(51,444)	(52,739)	(50,665)	(8,773)	-	(218,816)
4362-00	City Of East Bethel	26,736	26,736	17,087	867	(5,540)	-	65,885
4366-00	City Of East Grand Forks	(66,789)	(63,588)	(45,573)	(23,382)	(12,954)	-	(212,287)
4404-00	City Of Eden Prairie	(50,974)	31,274	(43,913)	(29,209)	(18,395)	-	(111,218)
4406-00	City Of Eden Valley	636	2,316	6,040	7,319	(391)	-	15,919
4410-00	City Of Edina	(9,393)	(3,652)	(19,145)	(30,437)	(49,615)	-	(112,242)
4434-00	City Of Elbow Lake	-	-	-	-	-	-	-
4452-00	City Of Elk River	71,523	39,585	2,389	26,381	25,637	-	165,516
4454-00	City Of Elko New Market	30,395	22,894	6,051	16,772	(8,553)	-	67,559
4486-00	City Of Elmore	(9,318)	(1,439)	(3,440)	(988)	-	-	(15,185)
4492-00	City Of Ely	(20,397)	(6,205)	(7,471)	(5,282)	(760)	-	(40,114)
4505-00	City Of Emily	(19,775)	(22,164)	(23,257)	(12,471)	-	-	(77,667)
4546-00	City Of Eveleth	537,463	(2,706,640)	6,146	13,915	5,132	-	(2,143,984)
4572-00	City Of Fairfax	2,629	6,064	6,822	2,337	(2,881)	-	14,972
4578-00	City Of Fairmont	(59,619)	(37,643)	(60,078)	(23,836)	(14,705)	-	(195,880)
4600-00	City Of Faribault	(60,807)	(46,173)	(58,625)	(48,212)	7,894	-	(205,924)
4610-00	City Of Farmington	(63,659)	(70,624)	(79,084)	(74,802)	(28,768)	-	(316,938)
4632-00	City Of Fergus Falls	(39,454)	(9,247)	(20,055)	(24,905)	11,134	-	(82,526)
4670-00	City Of Floodwood	(32,225)	(15,453)	(9,631)	(22,903)	(31,518)	-	(111,730)
4686-00	City Of Foley	1,725	(241)	(2,747)	(5,494)	(2,787)	-	(9,543)
4700-00	City Of Forest Lake	(55,121)	(21,891)	(51,360)	(54,994)	(45,574)	-	(228,939)
4718-00	City Of Fosston	37,347	37,347	16,504	(12,880)	(16,592)	-	61,726
4756-00	City Of Frazee	(10,189)	(12,811)	(12,716)	(3,076)	(212)	-	(39,004)
4780-00	City Of Fridley	(23,758)	17,943	(17,305)	(1,127)	4,554	-	(19,693)
4788-00	City Of Fulda	(3,268)	1,924	(1,268)	(2,479)	(1,929)	-	(7,021)
4816-00	City Of Gaylord	7,066	4,412	3,348	4,845	4,258	-	23,929
4842-00	City Of Gibbon	18,931	16,548	12,544	5,982	8,583	-	62,589
4844-00	City Of Gilbert	17,564	14,200	10,744	20,037	40,472	-	103,017
4860-00	City Of Glencoe	27,694	25,437	21,471	12,233	22,217	-	109,052
4870-00	City Of Glenwood	8,060	6,843	11,052	16,173	16,258	-	58,385
4876-00	City Of Glyndon	14,810	19,490	13,608	15,612	10,663	-	74,184
4884-00	City Of Golden Valley	(102,486)	(65,136)	52,505	149,485	136,853	-	171,221
4896-00	City Of Goodhue	(28,825)	(32,891)	(40,131)	(35,631)	(6,958)	-	(144,436)
4904-00	City Of Goodview	(6,371)	10,434	499	9,981	(7,384)	-	7,159
4940-00	City Of Grand Meadow	6,036	6,157	(13,729)	(3,760)	(2,249)	-	(7,545)
4952-00	City Of Grand Rapids	28,966	33,971	18,989	8,478	23,752	-	114,155
4960-00	City Of Granite Falls	4,001	3,506	2,237	12,783	(3,655)	-	18,872
5062-00	City Of Hallock	(3,754)	(3,872)	(3,637)	(3,361)	(3,191)	-	(17,815)
5072-00	City Of Ham Lake	17,358	9,859	(233)	(1,810)	2,585	-	27,758
5096-02	City Of Hancock	-	-	-	-	-	-	-
5122-00	City Of Harris	261	(1,705)	(900)	-	-	-	(2,345)
5142-00	City Of Hastings	115,943	103,488	49,768	53,479	6,526	-	329,205
5160-00	City Of Hawley	401	4,756	(2,083)	(292)	(4,178)	-	(1,396)
5188-00	City Of Hector	14,255	15,311	17,946	10,243	(464)	-	57,291
5208-00	City Of Henderson	14,847	11,280	14,442	17,595	4,419	-	62,583
5224-00	City Of Henning	(5,324)	(5,408)	(2,587)	4,979	(1,236)	-	(9,575)
5234-00	City Of Hermantown	57,862	55,569	49,024	38,358	8,803	-	209,617
5240-00	City Of Heron Lake	(4,145)	(3,174)	(3,570)	(2,931)	(3,290)	-	(17,110)
5246-00	City Of Hibbing	(67,328)	(21,443)	(35,118)	(1,540)	20,722	-	(104,706)
5266-00	City Of Hill City	19,134	18,852	22,622	14,925	2,945	-	78,477
5304-00	City Of Hokah	5,277	4,979	4,856	5,759	5,681	-	26,552
5354-00	City Of Hopkins	5,912	14,266	25,892	53,865	5,943	-	105,878
5362-00	City Of Houston	(11,636)	(10,927)	(8,311)	(9,370)	(11,728)	-	(51,991)
5366-00	City Of Howard Lake	11,233	15,416	9,624	1,237	1,923	-	39,433
5376-00	City Of Hugo	26,103	26,103	26,103	26,103	11,045	-	115,456
5392-00	City Of Hutchinson	(1,958)	4,854	(17,172)	(29,151)	(6,389)	-	(49,817)
5416-00	City Of International Falls	(20,390)	(11,126)	(18,311)	(21,751)	(16,754)	-	(88,332)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows										
Employer ID	Entity	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows							Total
			2026	2027	2028	2029	2030	Thereafter		
5420-00	City Of Inver Grove Heights	0.518%	1,651,335	(1,110,361)	(2,782,942)	(179,585)	150,139	-	(2,271,414)	
5442-00	City Of Isanti	0.070%	205,687	(174,781)	(404,594)	(15,862)	9,707	-	(379,842)	
5452-00	City Of Isle	0.019%	45,070	(60,512)	(124,586)	(10,467)	1,311	-	(149,184)	
5458-00	City Of Ivanhoe	0.000%	(12,661)	(12,452)	(12,567)	(12,388)	-	-	(50,068)	
5470-00	City Of Janesville	0.023%	64,050	(61,557)	(136,145)	(9,507)	7,577	-	(135,582)	
5500-00	City Of Jordan	0.077%	219,675	(191,152)	(409,207)	(20,460)	21,310	-	(379,833)	
5528-00	City Of Kasson	0.053%	109,005	(142,589)	(315,418)	(36,552)	11,524	-	(374,030)	
5534-00	City Of Keewatin	0.016%	32,711	(46,932)	(97,909)	(9,413)	3,100	-	(118,442)	
5556-00	City Of Kenyon	0.022%	73,609	(44,443)	(120,209)	2,812	8,186	-	(80,044)	
5586-01	City Of Kimball	0.000%	(8,205)	-	-	-	-	-	(8,205)	
5626-00	City Of La Crescent	0.047%	119,230	(137,608)	(282,383)	(15,918)	6,552	-	(310,126)	
5650-00	City Of Lake Benton	0.000%	(1,563)	-	-	-	-	-	(1,563)	
5654-00	City Of Lake City	0.065%	169,363	(176,832)	(386,826)	(20,525)	13,961	-	(400,860)	
5656-00	City Of Lake Crystal	0.014%	37,909	(36,165)	(79,983)	(1,544)	2,712	-	(77,070)	
5662-00	City Of Lake Elmo	0.051%	233,107	(37,292)	(217,625)	60,790	33,951	-	72,930	
5702-00	City Of Lake Park	0.010%	36,258	(14,781)	(51,851)	(3,641)	2,872	-	(31,142)	
5712-00	City Of Lake Shore	0.011%	20,828	(35,982)	(70,131)	(10,578)	(3,909)	-	(99,771)	
5724-00	City Of Lakefield	0.015%	38,373	(35,503)	(88,316)	(1,458)	6,598	-	(80,306)	
5742-00	City Of Lakeville	0.653%	2,025,507	(1,509,586)	(3,595,647)	(79,288)	301,334	-	(2,857,679)	
5752-00	City Of Lambertson	0.003%	7,209	(10,577)	(21,213)	(3,477)	1,006	-	(27,052)	
5794-00	City Of Le Center	0.027%	90,051	(47,375)	(134,468)	8,052	10,191	-	(73,548)	
5804-00	City Of Le Sueur	0.066%	222,877	(127,218)	(339,456)	5,785	65,468	-	(172,544)	
5856-01	City Of Lester Prairie	0.007%	(17,786)	(58,459)	(79,219)	(38,910)	(30,342)	-	(224,715)	
5862-00	City Of Lewiston	0.010%	22,160	(38,256)	(68,545)	(18,290)	(5,876)	-	(108,807)	
5906-00	City Of Lino Lakes	0.212%	515,841	(590,384)	(1,285,131)	(120,591)	26,379	-	(1,453,886)	
5918-00	City Of Litchfield	0.061%	146,414	(166,402)	(355,730)	(32,481)	14,136	-	(394,063)	
5926-00	City Of Little Falls	0.113%	336,991	(269,385)	(628,710)	(33,020)	35,669	-	(558,455)	
5960-00	City Of Long Lake	0.008%	19,108	(21,204)	(46,250)	1,253	1,380	-	(45,712)	
5964-00	City Of Long Prairie	0.036%	95,794	(97,670)	(200,498)	(9,870)	11,129	-	(201,115)	
5968-00	City Of Lonsdale	0.040%	112,283	(102,850)	(231,742)	(14,010)	14,058	-	(222,262)	
6010-00	City Of Lyle	0.000%	(13,043)	(12,549)	(12,169)	(8,782)	(149)	-	(46,692)	
6034-00	City Of Madelia	0.024%	69,341	(60,044)	(130,864)	(4,421)	4,226	-	(121,761)	
6040-00	City Of Madison Lake	0.011%	20,030	(31,921)	(67,922)	(6,272)	(327)	-	(86,413)	
6048-00	City Of Mahtomedi	0.050%	199,092	(69,503)	(227,805)	18,292	19,949	-	(59,975)	
6078-00	City Of Mankato	0.532%	1,370,695	(1,402,997)	(3,113,474)	(265,445)	104,879	-	(3,306,343)	
6100-00	City Of Maple Grove	0.659%	1,745,232	(1,666,240)	(3,832,002)	(284,866)	129,011	-	(3,908,865)	
6114-02	City Of Mapleton	0.021%	56,010	(54,099)	(120,522)	(4,849)	7,206	-	(116,254)	
6120-00	City Of Maplewood	0.752%	2,148,448	(1,815,693)	(4,158,835)	(87,675)	284,324	-	(3,629,431)	
6140-00	City Of Marshall	0.144%	372,259	(399,703)	(865,770)	(76,018)	58,227	-	(911,005)	
6198-00	City Of Mc Gregor	0.000%	-	-	-	-	-	-	-	
6224-00	City Of Medina	0.078%	207,018	(206,941)	(461,373)	(26,208)	9,854	-	(477,650)	
6232-00	City Of Melrose	0.025%	54,221	(83,005)	(165,565)	(29,514)	(3,499)	-	(227,362)	
6238-02	City Of Menahga	0.014%	30,341	(42,765)	(85,673)	(1,631)	7,682	-	(92,046)	
6244-00	City Of Mendota Heights	0.149%	350,388	(413,237)	(890,338)	(71,191)	8,103	-	(1,016,276)	
6272-00	City Of Millaca	0.034%	82,508	(87,778)	(201,562)	(21,586)	5,185	-	(223,234)	
6296-00	City Of Minneapolis	13.202%	30,154,876	(37,060,817)	(76,389,710)	(4,993,750)	5,483,427	-	(82,805,974)	
6296-04	City Of Minneapolis Park & Recreation	0.313%	889,558	(712,276)	(1,712,266)	(31,661)	250,897	-	(1,315,748)	
6310-00	City Of Minnetonka	0.004%	4,633	(17,503)	(30,640)	(6,936)	(3,854)	-	(54,300)	
6318-00	City Of Minnesota Lake	0.006%	18,553	(12,886)	(29,613)	1,225	625	-	(22,096)	
6320-00	City Of Minnetonka	0.749%	2,324,744	(1,686,876)	(4,102,630)	(104,570)	275,462	-	(3,293,870)	
6324-00	City Of Minnetrista	0.110%	331,394	(260,944)	(597,210)	(2,114)	38,878	-	(489,997)	
6352-00	City Of Montevideo	0.066%	190,758	(175,900)	(382,524)	(17,049)	29,994	-	(354,722)	
6354-00	City Of Montgomery	0.044%	132,293	(105,382)	(260,751)	(18,076)	9,481	-	(242,434)	
6368-00	City Of Moorhead	0.575%	1,254,442	(1,786,328)	(3,564,784)	(395,551)	43,587	-	(4,448,635)	
6382-00	City Of Moose Lake	0.001%	(78,119)	(72,398)	(69,359)	(65,625)	(42,400)	-	(327,901)	
6398-00	City Of Morgan	0.005%	6,735	(19,030)	(33,637)	(7,555)	(1,430)	-	(54,917)	
6406-00	City Of Morris	0.000%	(120,049)	(97,739)	(99,932)	(17,890)	-	-	(335,609)	
6412-00	City Of Morristown	0.000%	-	-	-	-	-	-	-	
6424-00	City Of Motley	0.006%	7,772	(22,117)	(40,798)	(10,151)	3,447	-	(61,846)	
6430-00	City Of Mound	0.009%	22,863	(25,519)	(55,243)	(3,721)	2,324	-	(59,296)	
6434-00	City Of Mounds View	0.152%	367,129	(454,430)	(955,664)	(74,839)	39,014	-	(1,078,789)	
6440-00	City Of Mountain Lake	0.027%	97,064	(50,516)	(137,174)	10,352	14,774	-	(65,500)	
6472-02	City Of Nashwauk	0.016%	22,977	(63,649)	(121,842)	(25,278)	423	-	(187,368)	
6506-00	City Of New Brighton	0.252%	658,647	(668,178)	(1,417,369)	(84,663)	77,644	-	(1,433,918)	
6518-00	City Of New Hope	0.260%	631,036	(664,687)	(1,511,362)	(65,041)	76,056	-	(1,533,999)	
6534-01	City Of New Prague	0.081%	237,094	(188,446)	(448,503)	(17,727)	38,500	-	(379,082)	
6540-00	City Of New Richland	0.010%	29,059	(21,479)	(53,339)	4,928	11,090	-	(29,741)	
6542-00	City Of Scandia	0.004%	5,436	(10,186)	(22,380)	(1,253)	1,204	-	(27,178)	
6550-00	City Of New Ulm	0.161%	426,418	(450,609)	(975,861)	(117,598)	25,149	-	(1,092,501)	
6552-00	City Of New York Mills	0.015%	38,826	(36,869)	(81,206)	(6,126)	7,616	-	(77,759)	
6582-00	City Of Nisswa	0.036%	114,694	(78,259)	(196,811)	(6,039)	12,923	-	(153,492)	
6616-02	City Of North Branch	0.101%	296,031	(251,240)	(584,954)	(47,495)	19,605	-	(568,054)	
6624-00	City Of North Mankato	0.121%	361,681	(279,269)	(673,760)	(32,207)	40,346	-	(583,209)	
6634-00	City Of North St Paul	0.159%	446,916	(384,610)	(903,929)	(64,077)	31,975	-	(873,724)	
6638-00	City Of Northfield	0.196%	531,651	(495,267)	(1,141,806)	(111,487)	10,173	-	(1,206,737)	
6674-00	City Of Oak Park Heights	0.090%	247,292	(205,977)	(509,312)	(16,219)	30,700	-	(453,515)	
6680-00	City Of Oakdale	0.471%	1,465,705	(972,686)	(2,544,697)	(130,941)	119,424	-	(2,063,195)	
6710-00	City Of Olivia	0.035%	109,028	(80,490)	(185,544)	7,317	12,735	-	(136,954)	
6718-00	City Of Onamia	0.008%	8,013	(35,635)	(59,765)	(1,492)	9,934	-	(78,945)	
6732-00	City Of Orono	0.233%	680,556	(554,995)	(1,306,794)	(36,105)	90,077	-	(1,127,261)	
6742-00	City Of Ortonville	0.000%	(50,277)	(50,676)	(45,527)	(4,350)	-	-	(150,831)	
6752-00	City Of Osakis	0.019%	49,798	(52,935)	(111,959)	(176)	3,574	-	(111,698)	
6766-00	City Of Osseo	0.080%	313,530	(126,799)	(369,450)	72,144	55,138	-	(55,437)	
6780-00	City Of Ostrander	0.000%	-	-	-	-	-	-	-	
6786-00	City Of Owatonna	0.309%	837,975	(824,531)	(1,810,394)	(126,529)	68,328	-	(1,855,152)	
6810-00	City Of Park Rapids	0.061%	159,899	(166,206)	(357,808)	(27,070)	5,307	-	(385,878)	
6820-01	City Of Parkers Prairie	0.011%	27,142	(31,405)	(65,021)	(5,306)	2,563	-	(72,028)	
6834-00	City Of Paynesville	0.025%	61,038	(76,544)	(144,720)	(8,907)	19,286	-	(149,847)	

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows - Proportionate Share of Collective Amounts

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
5420-00	City Of Inver Grove Heights	1,420,957	(1,349,042)	(2,970,349)	(166,321)	158,869	-	(2,905,885)
5442-00	City Of Isanti	191,690	(181,988)	(400,705)	(22,437)	21,432	-	(392,009)
5452-00	City Of Isle	52,833	(50,160)	(110,442)	(6,184)	5,907	-	(108,046)
5458-00	City Of Ivanhoe	-	-	-	-	-	-	-
5470-00	City Of Janesville	64,412	(61,152)	(134,645)	(7,539)	7,202	-	(131,723)
5500-00	City Of Jordan	209,996	(199,368)	(438,973)	(24,580)	23,478	-	(429,446)
5528-00	City Of Kasson	144,607	(137,288)	(302,285)	(16,926)	16,168	-	(295,724)
5534-00	City Of Keewatin	42,928	(40,756)	(89,736)	(5,025)	4,800	-	(87,789)
5556-00	City Of Kenyon	61,314	(58,211)	(128,170)	(7,177)	6,855	-	(125,388)
5586-01	City Of Kimball	-	-	-	-	-	-	-
5626-00	City Of La Crescent	128,765	(122,249)	(269,170)	(15,072)	14,397	-	(263,328)
5650-00	City Of Lake Benton	-	-	-	-	-	-	-
5654-00	City Of Lake City	179,270	(170,197)	(374,744)	(20,983)	20,043	-	(366,611)
5656-00	City Of Lake Crystal	39,197	(37,213)	(81,937)	(4,588)	4,382	-	(80,159)
5662-00	City Of Lake Elmo	139,643	(132,576)	(291,908)	(16,345)	15,613	-	(285,573)
5702-00	City Of Lake Park	26,748	(25,394)	(55,914)	(3,131)	2,991	-	(54,700)
5712-00	City Of Lake Shore	29,349	(27,864)	(61,351)	(3,435)	3,281	-	(60,202)
5724-00	City Of Lakefield	42,369	(40,224)	(88,567)	(4,959)	4,737	-	(86,645)
5742-00	City Of Lakeville	1,792,560	(1,701,838)	(3,747,142)	(209,817)	200,416	-	(3,665,820)
5752-00	City Of Lamberton	8,482	(8,053)	(17,731)	(993)	948	-	(17,347)
5794-00	City Of Le Center	72,910	(69,220)	(152,410)	(8,534)	8,152	-	(149,103)
5804-00	City Of Le Sueur	180,147	(171,029)	(376,576)	(21,086)	20,141	-	(368,403)
5856-01	City Of Lester Prairie	20,555	(19,514)	(42,967)	(2,406)	2,298	-	(42,035)
5862-00	City Of Lewiston	28,319	(26,886)	(59,198)	(3,315)	3,166	-	(57,913)
5906-00	City Of Lino Lakes	582,064	(552,605)	(1,216,738)	(68,130)	65,077	-	(1,190,332)
5918-00	City Of Litchfield	166,135	(157,727)	(347,287)	(19,446)	18,575	-	(339,750)
5926-00	City Of Little Falls	308,950	(293,314)	(645,826)	(36,162)	34,542	-	(631,810)
5960-00	City Of Long Lake	20,657	(19,612)	(43,181)	(2,418)	2,310	-	(42,244)
5964-00	City Of Long Prairie	98,863	(93,859)	(206,661)	(11,572)	11,053	-	(202,176)
5968-00	City Of Lonsdale	110,560	(104,965)	(231,113)	(12,941)	12,361	-	(226,098)
6010-00	City Of Lyle	-	-	-	-	-	-	-
6034-00	City Of Madelia	65,448	(62,135)	(136,811)	(7,661)	7,317	-	(133,842)
6040-00	City Of Madison Lake	30,226	(28,696)	(63,183)	(3,538)	3,379	-	(61,812)
6048-00	City Of Mahtomedi	137,011	(130,077)	(286,405)	(16,037)	15,318	-	(280,190)
6078-00	City Of Mankato	1,460,044	(1,386,151)	(3,052,056)	(170,896)	163,239	-	(2,985,819)
6100-00	City Of Maple Grove	1,808,354	(1,716,832)	(3,780,157)	(211,665)	202,182	-	(3,698,119)
6114-02	City Of Mapleton	56,777	(53,903)	(118,685)	(6,646)	6,348	-	(116,109)
6120-00	City Of Maplewood	2,062,394	(1,958,015)	(4,311,200)	(241,401)	230,585	-	(4,217,637)
6140-00	City Of Marshall	394,493	(374,527)	(824,642)	(46,175)	44,106	-	(806,745)
6198-00	City Of Mc Gregor	-	-	-	-	-	-	-
6224-00	City Of Medina	214,542	(203,683)	(448,475)	(25,112)	23,987	-	(438,742)
6232-00	City Of Melrose	69,734	(66,205)	(145,771)	(8,162)	7,797	-	(142,608)
6238-02	City Of Menahga	37,220	(35,336)	(77,804)	(4,357)	4,161	-	(76,116)
6244-00	City Of Mendota Heights	407,546	(386,920)	(851,928)	(47,703)	45,565	-	(833,439)
6272-00	City Of Milaca	92,331	(87,658)	(193,007)	(10,807)	10,323	-	(188,819)
6296-00	City Of Minneapolis	36,224,701	(34,391,353)	(75,723,605)	(4,240,055)	4,050,080	-	(74,080,233)
6296-04	City Of Minneapolis Park & Recreation	858,200	(814,766)	(1,793,968)	(100,451)	95,950	-	(1,755,035)
6310-00	City Of Minnetonka	11,624	(11,036)	(24,299)	(1,361)	1,300	-	(23,772)
6318-00	City Of Minnesota Lake	15,964	(15,156)	(33,371)	(1,869)	1,785	-	(32,647)
6320-00	City Of Minnetonka	2,055,086	(1,951,077)	(4,295,923)	(240,545)	229,768	-	(4,202,691)
6324-00	City Of Minnetrista	301,977	(286,694)	(631,249)	(35,346)	33,762	-	(617,549)
6352-00	City Of Montevideo	181,877	(172,672)	(380,193)	(21,288)	20,335	-	(371,942)
6354-00	City Of Montgomery	121,372	(115,229)	(253,714)	(14,206)	13,570	-	(248,208)
6368-00	City Of Moorhead	1,578,946	(1,499,034)	(3,300,606)	(184,814)	176,533	-	(3,228,975)
6382-00	City Of Moose Lake	1,548	(1,469)	(3,235)	(181)	173	-	(3,165)
6398-00	City Of Morgan	12,570	(11,934)	(26,277)	(1,471)	1,405	-	(25,707)
6406-00	City Of Morris	-	-	-	-	-	-	-
6412-00	City Of Morristown	-	-	-	-	-	-	-
6424-00	City Of Motley	16,066	(15,253)	(33,584)	(1,881)	1,796	-	(32,856)
6430-00	City Of Mound	25,233	(23,956)	(52,746)	(2,953)	2,821	-	(51,601)
6434-00	City Of Mounds View	416,173	(395,111)	(869,963)	(48,713)	46,530	-	(851,083)
6440-00	City Of Mountain Lake	72,777	(69,094)	(152,133)	(8,519)	8,137	-	(148,831)
6472-02	City Of Nashwauk	43,766	(41,551)	(91,487)	(5,123)	4,893	-	(89,501)
6506-00	City Of New Brighton	690,345	(655,406)	(1,443,087)	(80,804)	77,184	-	(1,411,769)
6518-00	City Of New Hope	714,452	(678,293)	(1,493,481)	(83,626)	79,879	-	(1,461,069)
6534-01	City Of New Prague	221,247	(210,049)	(462,491)	(25,897)	24,736	-	(452,454)
6540-00	City Of New Richland	27,795	(26,388)	(58,102)	(3,253)	3,108	-	(56,841)
6542-00	City Of Scandia	10,736	(10,192)	(22,442)	(1,257)	1,200	-	(21,955)
6550-00	City Of New Ulm	441,196	(418,867)	(922,270)	(51,641)	49,328	-	(902,255)
6552-00	City Of New York Mills	40,438	(38,391)	(84,531)	(4,733)	4,521	-	(82,696)
6582-00	City Of Nisswa	98,535	(93,548)	(205,977)	(11,533)	11,017	-	(201,507)
6616-02	City Of North Branch	278,198	(264,118)	(581,541)	(32,563)	31,104	-	(568,920)
6624-00	City Of North Mankato	331,011	(314,258)	(691,941)	(38,744)	37,008	-	(676,924)
6634-00	City Of North St Paul	436,711	(414,609)	(912,895)	(51,116)	48,826	-	(893,083)
6638-00	City Of Northfield	537,438	(510,238)	(1,123,452)	(62,906)	60,088	-	(1,099,071)
6674-00	City Of Oak Park Heights	245,588	(233,159)	(513,374)	(28,746)	27,458	-	(502,233)
6680-00	City Of Oakdale	1,291,409	(1,226,051)	(2,699,544)	(151,158)	144,385	-	(2,640,958)
6710-00	City Of Olivia	96,173	(91,306)	(201,039)	(11,257)	10,753	-	(196,676)
6718-00	City Of Onamia	21,428	(20,343)	(44,792)	(2,508)	2,396	-	(43,820)
6732-00	City Of Orono	639,222	(606,871)	(1,336,222)	(74,820)	71,468	-	(1,307,223)
6742-00	City Of Ortonville	-	-	-	-	-	-	-
6752-00	City Of Osakis	51,807	(49,185)	(108,297)	(6,064)	5,792	-	(105,947)
6766-00	City Of Osseo	218,665	(207,599)	(457,095)	(25,594)	24,448	-	(447,175)
6780-00	City Of Ostrander	-	-	-	-	-	-	-
6786-00	City Of Owatonna	846,631	(803,783)	(1,769,786)	(99,097)	94,657	-	(1,731,378)
6810-00	City Of Park Rapids	168,000	(159,498)	(351,185)	(19,664)	18,783	-	(343,564)
6820-01	City Of Parkers Prairie	29,934	(28,419)	(62,573)	(3,504)	3,347	-	(61,215)
6834-00	City Of Paynesville	67,873	(64,438)	(141,880)	(7,944)	7,588	-	(138,801)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows -
Employer Specific Change in Proportion and Difference Between Employer Contribution and Proportionate Share of Collective Contribution

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
5420-00	City Of Inver Grove Heights	230,378	238,681	187,407	(13,264)	(8,731)	-	634,471
5442-00	City Of Isanti	13,997	7,207	(3,888)	6,575	(11,724)	-	12,167
5452-00	City Of Isle	(7,763)	(10,352)	(14,143)	(4,283)	(4,596)	-	(41,138)
5458-00	City Of Ivanhoe	(12,661)	(12,452)	(12,567)	(12,388)	-	-	(50,068)
5470-00	City Of Janesville	(362)	(405)	(1,499)	(1,968)	376	-	(3,859)
5500-00	City Of Jordan	9,679	8,216	29,765	4,120	(2,168)	-	49,612
5528-00	City Of Kasson	(35,603)	(5,301)	(13,133)	(19,626)	(4,644)	-	(78,305)
5534-00	City Of Keewatin	(10,217)	(6,177)	(8,173)	(4,388)	(1,699)	-	(30,653)
5556-00	City Of Kenyon	12,295	13,768	7,961	9,989	1,331	-	45,344
5586-01	City Of Kimball	(8,205)	-	-	-	-	-	(8,205)
5626-00	City Of La Crescent	(9,535)	(15,359)	(13,213)	(846)	(7,844)	-	(46,798)
5650-00	City Of Lake Benton	(1,563)	-	-	-	-	-	(1,563)
5654-00	City Of Lake City	(9,908)	(6,635)	(12,082)	458	(6,082)	-	(34,249)
5656-00	City Of Lake Crystal	(1,288)	1,049	1,954	3,044	(1,671)	-	3,088
5662-00	City Of Lake Elmo	93,463	95,284	74,283	77,135	18,338	-	358,504
5702-00	City Of Lake Park	9,510	10,614	4,063	(510)	(119)	-	23,558
5712-00	City Of Lake Shore	(8,521)	(8,118)	(8,779)	(7,142)	(7,190)	-	(39,751)
5724-00	City Of Lakefield	(3,996)	4,722	251	3,501	1,861	-	6,339
5742-00	City Of Lakeville	232,947	192,252	151,495	130,529	100,918	-	808,141
5752-00	City Of Lambertton	(1,273)	(2,524)	(3,482)	(2,484)	57	-	(9,706)
5794-00	City Of Le Center	17,141	21,846	17,943	16,586	2,039	-	75,555
5804-00	City Of Le Sueur	42,730	43,811	37,120	26,871	45,327	-	195,859
5856-01	City Of Lester Prairie	(38,341)	(38,944)	(36,252)	(36,504)	(32,640)	-	(182,681)
5862-00	City Of Lewiston	(6,159)	(11,370)	(9,347)	(14,975)	(9,042)	-	(50,894)
5906-00	City Of Lino Lakes	(66,223)	(37,779)	(68,393)	(52,461)	(38,698)	-	(263,554)
5918-00	City Of Litchfield	(19,721)	(8,675)	(8,444)	(13,035)	(4,439)	-	(54,313)
5926-00	City Of Little Falls	28,041	23,929	17,115	3,142	1,127	-	73,355
5960-00	City Of Long Lake	(1,549)	(1,592)	(3,069)	3,671	(930)	-	(3,469)
5964-00	City Of Long Prairie	(3,069)	(3,811)	6,164	1,701	76	-	1,061
5968-00	City Of Lonsdale	1,723	2,115	(629)	(1,069)	1,697	-	3,836
6010-00	City Of Lyle	(13,043)	(12,549)	(12,169)	(8,782)	(149)	-	(46,692)
6034-00	City Of Madelia	3,894	2,091	5,947	3,240	(3,091)	-	12,080
6040-00	City Of Madison Lake	(10,196)	(3,225)	(4,739)	(2,734)	(3,707)	-	(24,601)
6048-00	City Of Mahtomedi	62,082	60,574	58,600	34,329	4,630	-	220,215
6078-00	City Of Mankato	(89,349)	(16,846)	(61,419)	(94,549)	(58,361)	-	(320,523)
6100-00	City Of Maple Grove	(63,121)	50,592	(51,845)	(73,201)	(73,171)	-	(210,746)
6114-02	City Of Mapleton	(767)	(196)	(1,837)	1,797	858	-	(144)
6120-00	City Of Maplewood	86,053	142,323	152,365	153,725	53,740	-	588,206
6140-00	City Of Marshall	(22,234)	(25,175)	(41,128)	(29,843)	14,121	-	(104,260)
6198-00	City Of Mc Gregor	-	-	-	-	-	-	-
6224-00	City Of Medina	(7,523)	(3,258)	(12,899)	(1,096)	(14,133)	-	(38,908)
6232-00	City Of Melrose	(15,514)	(16,800)	(19,794)	(21,351)	(11,296)	-	(84,754)
6238-02	City Of Menahga	(6,879)	(7,429)	(7,869)	2,726	3,520	-	(15,930)
6244-00	City Of Mendota Heights	(57,158)	(26,317)	(38,410)	(23,489)	(37,463)	-	(182,836)
6272-00	City Of Milaca	(9,823)	(120)	(8,555)	(10,779)	(5,138)	-	(34,415)
6296-00	City Of Minneapolis	(6,069,825)	(2,669,464)	(666,105)	(753,694)	1,433,347	-	(8,725,742)
6296-04	City Of Minneapolis Park & Recreation	31,358	102,489	81,702	68,791	154,946	-	439,287
6310-00	City Of Minnetonka	(6,991)	(6,468)	(6,340)	(5,576)	(5,154)	-	(30,528)
6318-00	City Of Minnesota Lake	2,588	2,270	3,759	3,093	(1,159)	-	10,551
6320-00	City Of Minnetonka	269,658	264,201	193,293	135,975	45,695	-	908,822
6324-00	City Of Minnetrista	29,417	25,750	34,038	33,232	5,116	-	127,552
6352-00	City Of Montevideo	8,881	(3,228)	(2,331)	4,239	9,659	-	17,221
6354-00	City Of Montgomery	10,921	9,848	(7,036)	(3,869)	(4,089)	-	5,774
6368-00	City Of Moorhead	(324,504)	(287,293)	(264,178)	(210,738)	(132,946)	-	(1,219,660)
6382-00	City Of Moose Lake	(79,666)	(70,929)	(66,124)	(65,444)	(42,573)	-	(324,763)
6398-00	City Of Morgan	(5,835)	(7,096)	(7,360)	(6,083)	(2,835)	-	(29,210)
6406-00	City Of Morris	(120,049)	(97,739)	(99,932)	(17,890)	-	-	(335,609)
6412-00	City Of Morristown	-	-	-	-	-	-	-
6424-00	City Of Motley	(8,294)	(6,864)	(7,213)	(8,270)	1,651	-	(28,990)
6430-00	City Of Mound	(2,370)	(1,563)	(2,497)	(767)	(498)	-	(7,694)
6434-00	City Of Mounds View	(49,044)	(59,319)	(85,701)	(26,126)	(7,516)	-	(227,706)
6440-00	City Of Mountain Lake	24,286	18,579	14,959	18,871	6,637	-	83,331
6472-02	City Of Nashwauk	(20,789)	(22,098)	(30,355)	(20,155)	(4,470)	-	(97,867)
6506-00	City Of New Brighton	(31,698)	(12,772)	25,718	(3,859)	460	-	(22,150)
6518-00	City Of New Hope	(83,416)	13,606	(17,882)	18,584	(3,823)	-	(72,931)
6534-01	City Of New Prague	15,848	21,603	13,987	8,170	13,764	-	73,371
6540-00	City Of New Richland	1,265	4,909	4,763	8,182	7,983	-	27,101
6542-00	City Of Scandia	(5,299)	6	62	4	3	-	(5,224)
6550-00	City Of New Ulm	(14,778)	(31,742)	(53,591)	(65,957)	(24,178)	-	(190,246)
6552-00	City Of New York Mills	(1,612)	1,523	3,325	(1,393)	3,094	-	4,937
6582-00	City Of Nisswa	16,159	15,289	9,166	5,494	1,907	-	48,015
6616-02	City Of North Branch	17,833	12,878	(3,414)	(14,932)	(11,499)	-	866
6624-00	City Of North Mankato	30,670	34,990	18,180	6,537	3,338	-	93,715
6634-00	City Of North St Paul	10,205	29,999	8,966	(12,960)	(16,851)	-	19,359
6638-00	City Of Northfield	(5,787)	14,971	(18,354)	(48,581)	(49,915)	-	(107,666)
6674-00	City Of Oak Park Heights	1,704	27,182	4,063	12,527	3,242	-	48,718
6680-00	City Of Oakdale	174,296	253,364	154,848	20,217	(24,961)	-	577,763
6710-00	City Of Olivia	12,855	10,816	15,495	18,574	1,982	-	59,722
6718-00	City Of Onamia	(13,414)	(15,292)	(14,973)	1,016	7,538	-	(35,125)
6732-00	City Of Orono	41,334	51,876	29,427	38,715	18,609	-	179,962
6742-00	City Of Ortonville	(50,277)	(50,676)	(45,527)	(4,350)	-	-	(150,831)
6752-00	City Of Osakis	(2,009)	(3,750)	(3,662)	5,888	(2,219)	-	(5,751)
6766-00	City Of Osseo	94,864	80,800	87,645	97,739	30,690	-	391,738
6780-00	City Of Ostrander	-	-	-	-	-	-	-
6786-00	City Of Owatonna	(8,657)	(20,748)	(40,608)	(27,432)	(26,329)	-	(123,774)
6810-00	City Of Park Rapids	(8,101)	(6,709)	(6,622)	(7,406)	(13,476)	-	(42,314)
6820-01	City Of Parkers Prairie	(2,792)	(2,987)	(2,448)	(1,803)	(784)	-	(10,813)
6834-00	City Of Paynesville	(6,835)	(12,106)	(2,841)	(962)	11,698	-	(11,046)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

		Schedule of Deferred Inflows and Outflows							
Employer ID	Entity	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows						Total
			2026	2027	2028	2029	2030	Thereafter	
6850-00	City Of Pelican Rapids	0.025%	65,782	(55,351)	(139,119)	7,244	16,141	-	(105,303)
6862-00	City Of Pequot Lakes	0.029%	76,862	(80,734)	(166,803)	(10,589)	4,824	-	(176,440)
6870-00	City Of Perham	0.049%	173,622	(82,334)	(246,065)	5,483	17,552	-	(131,741)
6888-00	City Of Pierz	0.010%	21,922	(29,572)	(57,170)	(688)	1,466	-	(64,042)
6890-00	City Of Pillager	0.007%	23,898	(13,179)	(37,439)	2,868	12,893	-	(10,959)
6892-00	Township Of Pike Bay	0.000%	(19,225)	(7,719)	-	-	-	-	(26,944)
6906-00	City Of Pine City	0.006%	31,550	1,713	(15,750)	14,453	6,297	-	38,263
6924-00	City Of Pine River	0.009%	30,023	(19,907)	(51,325)	(934)	2,955	-	(39,188)
6930-00	City Of Plainview	0.042%	124,118	(101,106)	(249,525)	(20,377)	6,666	-	(240,224)
6956-00	City Of Plymouth	0.794%	2,022,875	(2,214,308)	(4,820,142)	(474,450)	166,089	-	(5,319,936)
7010-02	City Of Preston	0.018%	47,745	(44,582)	(102,254)	(6,151)	4,929	-	(100,313)
7016-00	City Of Princeton	0.080%	228,345	(204,026)	(460,416)	(6,384)	32,063	-	(410,417)
7022-00	City Of Prior Lake	0.364%	1,289,340	(677,000)	(1,900,408)	70,150	103,748	-	(1,114,169)
7026-00	City Of Proctor	0.044%	108,299	(111,093)	(253,656)	(20,970)	16,246	-	(261,173)
7048-00	City Of Ramsey	0.246%	692,984	(637,041)	(1,436,586)	(62,692)	51,388	-	(1,391,946)
7050-00	City Of Randall	0.000%	-	-	-	-	-	-	-
7078-00	City Of Red Wing	0.463%	1,417,120	(1,052,962)	(2,531,706)	12,116	265,661	-	(1,889,770)
7084-00	City Of Redwood Falls	0.077%	221,072	(196,430)	(446,343)	(39,239)	19,010	-	(441,931)
7104-00	City Of Renville	0.015%	39,410	(41,378)	(82,969)	(5,517)	4,247	-	(86,207)
7110-00	City Of Rice	0.012%	31,019	(29,373)	(67,884)	(3,663)	3,581	-	(66,320)
7132-00	City Of Richfield	0.613%	1,630,934	(1,569,747)	(3,553,644)	(185,667)	282,022	-	(3,396,103)
7160-00	City Of Robbinsdale	0.183%	463,046	(497,429)	(1,114,189)	(10,160)	72,117	-	(1,086,616)
7164-00	City Of Rochester	2.138%	5,908,097	(5,243,381)	(12,119,169)	(374,733)	1,043,311	-	(10,785,874)
7206-00	City Of Rogers	0.214%	87,708	(445,843)	(1,152,608)	11,525	87,808	-	(791,711)
7238-00	City Of Roseau	0.037%	91,005	(104,385)	(222,110)	(13,874)	22,254	-	(227,111)
7250-00	City Of Rosemount	0.269%	880,995	(608,845)	(1,477,919)	(28,091)	147,264	-	(1,086,596)
7258-00	City Of Roseville	0.667%	2,094,300	(1,432,690)	(3,687,789)	(70,857)	317,675	-	(2,779,361)
7286-00	City Of Royalton	0.009%	24,174	(31,534)	(50,771)	(5,490)	3,048	-	(60,573)
7294-00	City Of Rushford	0.022%	68,209	(51,633)	(122,065)	(1,222)	13,605	-	(93,106)
7318-00	City Of St Anthony	0.247%	711,344	(611,381)	(1,381,022)	(26,838)	154,674	-	(1,153,224)
7324-00	City Of St Charles	0.035%	108,976	(87,961)	(208,258)	(24,747)	3,966	-	(208,024)
7330-00	City Of St Cloud	1.385%	3,785,905	(3,463,672)	(7,826,967)	(385,327)	373,296	-	(7,516,765)
7334-00	City Of St Francis	0.097%	282,991	(244,823)	(541,778)	(17,268)	30,651	-	(490,227)
7340-00	City Of St James	0.041%	102,479	(119,747)	(249,447)	(30,736)	1,938	-	(295,512)
7350-00	City Of St Joseph	0.072%	244,962	(160,111)	(390,037)	(7,842)	12,385	-	(300,643)
7356-00	City Of St Louis Park	0.747%	2,011,548	(1,993,159)	(4,352,957)	(330,467)	112,228	-	(4,552,807)
7368-00	City Of St Michael	0.005%	28,808	1,358	(14,709)	13,078	16,301	-	44,835
7370-00	City Of St Paul	8.273%	20,158,834	(23,125,480)	(49,203,805)	(5,558,318)	1,226,706	-	(56,502,063)
7474-00	City Of St Paul Park	0.058%	122,339	(172,576)	(352,239)	14,266	18,540	-	(369,670)
7476-01	City Of St Peter	0.105%	295,884	(267,607)	(596,259)	(53,144)	24,767	-	(596,359)
7524-00	City Of Sartell	0.188%	628,464	(379,637)	(1,022,861)	(12,635)	71,000	-	(715,669)
7526-00	City Of Sauk Centre	0.050%	141,073	(123,409)	(284,381)	(17,291)	5,109	-	(278,899)
7532-00	City Of Sauk Rapids	0.131%	389,412	(323,399)	(739,941)	(46,985)	60,233	-	(660,680)
7536-00	City Of Savage	0.368%	1,171,631	(821,504)	(2,052,542)	(103,292)	91,395	-	(1,714,311)
7562-00	City Of Sebeka	0.008%	24,574	(17,300)	(41,312)	(1,224)	3,025	-	(32,237)
7578-00	City Of Shakopee	0.535%	1,568,067	(1,221,144)	(2,954,347)	(903)	354,132	-	(2,254,194)
7638-00	City Of Silver Bay	0.028%	61,481	(83,951)	(167,913)	(7,270)	1,981	-	(195,673)
7648-00	City Of Silver Lake	0.000%	(28,572)	(2,519)	-	-	-	-	(31,091)
7680-00	City Of Slayton	0.027%	75,938	(74,156)	(152,889)	(6,957)	13,295	-	(144,768)
7682-00	City Of Sleepy Eye	0.044%	115,317	(112,712)	(253,977)	(14,072)	10,771	-	(254,672)
7692-00	City Of South St Paul	0.256%	737,401	(657,554)	(1,460,457)	(77,455)	106,929	-	(1,351,136)
7742-00	City Of Spring Grove	0.000%	(32,704)	(37,603)	(31,602)	(9,253)	-	-	(111,162)
7750-00	City Of Spring Lake Park	0.082%	200,199	(230,259)	(501,911)	(34,247)	13,101	-	(553,117)
7766-00	City Of Springfield Municipal Utilities	0.029%	77,364	(64,239)	(154,712)	(3,151)	25,460	-	(119,278)
7796-00	City Of Staples	0.041%	120,205	(101,575)	(229,291)	(4,787)	18,339	-	(197,107)
7804-00	City Of Starbuck	0.024%	78,001	(52,687)	(132,501)	1,726	14,971	-	(90,490)
7824-00	City Of Stillwater	0.327%	991,250	(744,058)	(1,823,050)	(96,781)	118,662	-	(1,553,978)
7966-00	City Of Thief River Falls	0.145%	363,494	(379,023)	(857,983)	(30,720)	57,942	-	(846,290)
8014-00	City Of Tracy	0.018%	45,548	(48,326)	(98,938)	(4,507)	3,811	-	(102,412)
8026-00	0	0.005%	25,202	1,002	(13,162)	8,687	1,097	-	22,827
8040-00	City Of Truman	0.002%	(14,522)	(24,972)	(32,982)	(19,006)	(9,953)	-	(101,434)
8062-00	City Of Twin Valley	0.002%	(16,239)	(29,508)	(39,588)	(27,964)	(23,651)	-	(136,950)
8064-00	City Of Two Harbors	0.060%	181,052	(138,236)	(325,907)	(6,261)	42,437	-	(246,915)
8070-00	City Of Tyler	0.011%	38,131	(23,053)	(53,098)	13,254	10,726	-	(14,040)
8102-01	City Of Vadnais Heights	0.031%	86,287	(69,924)	(185,822)	(22,822)	3,426	-	(188,854)
8130-00	City Of Verdale	0.003%	(7,089)	(23,266)	(31,968)	(6,431)	26	-	(68,728)
8148-00	City Of Victoria	0.016%	63,830	(20,907)	(71,013)	9,099	12,265	-	(6,726)
8168-00	City Of Virginia	0.356%	1,001,770	(1,041,152)	(2,149,755)	(182,211)	15,695	-	(2,355,654)
8188-00	City Of Wabasha	0.045%	132,164	(107,780)	(255,248)	(11,105)	18,684	-	(223,285)
8194-00	City Of Waconia	0.009%	20,736	(16,829)	(43,803)	(2,963)	2,163	-	(40,696)
8202-00	City Of Wadena	0.055%	159,748	(134,675)	(305,223)	(11,306)	26,042	-	(265,414)
8210-00	City Of Waite Park	0.096%	196,810	(301,293)	(638,528)	(123,497)	33,024	-	(833,484)
8222-00	City Of Walker	0.015%	39,749	(39,679)	(88,437)	(7,208)	(1,947)	-	(97,522)
8226-00	City Of Walnut Grove	0.005%	13,863	(10,388)	(23,716)	8,903	4,891	-	(6,447)
8260-00	City Of Warrroad	0.029%	89,312	(65,498)	(159,389)	(6,008)	10,485	-	(131,097)
8266-00	City Of Waseca	0.132%	335,430	(366,666)	(798,961)	(47,845)	20,701	-	(857,341)
8284-00	City Of Watertown	0.007%	39,793	2,252	(19,720)	18,281	3,289	-	43,895
8286-00	City Of Waterville	0.025%	76,746	(56,764)	(136,394)	3,207	19,982	-	(93,221)
8296-00	City Of Waubun	0.001%	5,494	(5,255)	(7,444)	(3,302)	1,032	-	(9,476)
8308-00	City Of Wayzata	0.114%	351,002	(271,193)	(626,939)	(11,288)	10,436	-	(547,982)
8324-00	City Of Wells	0.033%	95,937	(81,103)	(185,564)	(9,578)	4,236	-	(176,072)
8334-00	City Of West Concord	0.008%	30,245	(16,167)	(48,023)	1,172	4,764	-	(28,010)
8342-00	City Of West St Paul	0.305%	910,189	(700,293)	(1,704,074)	(40,347)	134,618	-	(1,399,907)
8354-00	City Of Westbrook	0.007%	14,057	(22,248)	(44,170)	(6,657)	(2,899)	-	(61,916)
8376-00	City Of Wheaton	0.000%	(50,484)	(49,628)	(50,438)	(39,837)	-	-	(190,387)
8384-00	City Of White Bear Lake	0.381%	1,098,663	(931,256)	(2,127,003)	(31,359)	179,624	-	(1,811,333)
8412-00	City Of Willmar	0.223%	560,637	(666,384)	(1,395,643)	(134,648)	12,906	-	(1,623,132)
8446-00	City Of Windom	0.055%	149,703	(142,148)	(325,774)	(24,209)	8,723	-	(333,705)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows - Proportionate Share of Collective Amounts

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
6850-00	City Of Pelican Rapids	67,741	(64,312)	(141,604)	(7,929)	7,574	-	(138,531)
6862-00	City Of Pequot Lakes	79,456	(75,435)	(166,094)	(9,300)	8,884	-	(162,490)
6870-00	City Of Perham	134,406	(127,603)	(280,960)	(15,732)	15,027	-	(274,863)
6888-00	City Of Pierz	27,170	(25,794)	(56,795)	(3,180)	3,038	-	(55,562)
6890-00	City Of Pillager	18,780	(17,830)	(39,258)	(2,198)	2,100	-	(38,406)
6892-00	Township Of Pike Bay	-	-	-	-	-	-	-
6906-00	City Of Pine City	15,305	(14,531)	(31,994)	(1,791)	1,711	-	(31,300)
6924-00	City Of Pine River	26,008	(24,691)	(54,366)	(3,044)	2,908	-	(53,186)
6930-00	City Of Plainview	115,945	(110,077)	(242,371)	(13,571)	12,963	-	(237,111)
6956-00	City Of Plymouth	2,177,600	(2,067,391)	(4,552,025)	(254,885)	243,465	-	(4,453,236)
7010-02	City Of Preston	48,839	(46,368)	(102,093)	(5,717)	5,460	-	(99,877)
7016-00	City Of Princeton	219,514	(208,404)	(458,869)	(25,694)	24,543	-	(448,911)
7022-00	City Of Prior Lake	999,241	(948,669)	(2,088,798)	(116,960)	111,719	-	(2,043,467)
7026-00	City Of Proctor	121,374	(115,231)	(253,719)	(14,207)	13,570	-	(248,212)
7048-00	City Of Ramsey	675,319	(641,141)	(1,411,678)	(79,045)	75,504	-	(1,381,042)
7050-00	City Of Randall	-	-	-	-	-	-	-
7078-00	City Of Red Wing	1,271,038	(1,206,710)	(2,656,960)	(148,773)	142,108	-	(2,599,298)
7084-00	City Of Redwood Falls	211,433	(200,732)	(441,976)	(24,748)	23,639	-	(432,384)
7104-00	City Of Renville	40,728	(38,666)	(85,137)	(4,767)	4,554	-	(83,289)
7110-00	City Of Rice	31,909	(30,294)	(66,702)	(3,735)	3,568	-	(65,254)
7132-00	City Of Richfield	1,683,124	(1,597,941)	(3,518,379)	(197,008)	188,181	-	(3,442,022)
7160-00	City Of Robbinsdale	500,972	(475,617)	(1,047,224)	(58,638)	56,011	-	(1,024,497)
7164-00	City Of Rochester	5,865,972	(5,569,093)	(12,262,146)	(686,605)	655,841	-	(11,996,030)
7206-00	City Of Rogers	587,532	(557,797)	(1,228,169)	(68,770)	65,689	-	(1,201,515)
7238-00	City Of Roseau	100,567	(95,478)	(210,225)	(11,771)	11,244	-	(205,662)
7250-00	City Of Rosemount	737,943	(700,596)	(1,542,586)	(86,375)	82,505	-	(1,509,109)
7258-00	City Of Roseville	1,831,483	(1,738,791)	(3,828,507)	(214,373)	204,768	-	(3,745,420)
7286-00	City Of Royalton	24,128	(22,907)	(50,436)	(2,824)	2,698	-	(49,342)
7294-00	City Of Rushford	60,640	(57,571)	(126,762)	(7,098)	6,780	-	(124,011)
7318-00	City Of St Anthony	678,796	(644,442)	(1,418,946)	(79,452)	75,892	-	(1,388,151)
7324-00	City Of St Charles	96,262	(91,390)	(201,224)	(11,267)	10,762	-	(196,857)
7330-00	City Of St Cloud	3,800,625	(3,608,273)	(7,944,773)	(444,858)	424,926	-	(7,772,353)
7334-00	City Of St Francis	266,141	(252,671)	(556,337)	(31,151)	29,756	-	(544,263)
7340-00	City Of St James	112,197	(106,519)	(234,536)	(13,133)	12,544	-	(229,446)
7350-00	City Of St Joseph	198,894	(188,828)	(415,765)	(23,280)	22,237	-	(406,742)
7356-00	City Of St Louis Park	2,050,067	(1,946,312)	(4,285,432)	(239,958)	229,206	-	(4,192,428)
7368-00	City Of St Michael	14,081	(13,369)	(29,436)	(1,648)	1,574	-	(28,797)
7370-00	City Of St Paul	22,699,037	(21,550,228)	(47,449,748)	(2,656,893)	2,537,851	-	(46,419,981)
7474-00	City Of St Paul Park	160,246	(152,136)	(334,975)	(18,757)	17,916	-	(327,706)
7476-01	City Of St Peter	289,206	(274,569)	(604,552)	(33,851)	32,334	-	(591,431)
7524-00	City Of Sartell	515,951	(489,839)	(1,078,537)	(60,391)	57,686	-	(1,055,130)
7526-00	City Of Sauk Centre	136,365	(129,463)	(285,055)	(15,961)	15,246	-	(278,869)
7532-00	City Of Sauk Rapids	360,347	(342,110)	(753,265)	(42,178)	40,288	-	(736,918)
7536-00	City Of Savage	1,010,164	(959,040)	(2,111,634)	(118,238)	112,941	-	(2,065,806)
7562-00	City Of Sebeka	21,305	(20,226)	(44,535)	(2,494)	2,382	-	(43,568)
7578-00	City Of Shakopee	1,466,726	(1,392,494)	(3,066,023)	(171,678)	163,986	-	(2,999,484)
7638-00	City Of Silver Bay	76,035	(72,187)	(158,944)	(8,900)	8,501	-	(155,494)
7648-00	City Of Silver Lake	-	-	-	-	-	-	-
7680-00	City Of Slayton	74,178	(70,424)	(155,061)	(8,682)	8,293	-	(151,696)
7682-00	City Of Sleepy Eye	120,600	(114,497)	(252,101)	(14,116)	13,484	-	(246,300)
7692-00	City Of South St Paul	701,213	(665,724)	(1,465,806)	(82,076)	78,399	-	(1,433,995)
7742-00	City Of Spring Grove	-	-	-	-	-	-	-
7750-00	City Of Spring Lake Park	225,636	(214,216)	(471,666)	(26,410)	25,227	-	(461,430)
7766-00	City Of Springfield Municipal Utilities	78,494	(74,522)	(164,083)	(9,188)	8,776	-	(160,522)
7796-00	City Of Staples	113,396	(107,657)	(237,041)	(13,273)	12,678	-	(231,897)
7804-00	City Of Starbuck	67,212	(63,811)	(140,500)	(7,867)	7,515	-	(137,451)
7824-00	City Of Stillwater	897,555	(852,129)	(1,876,236)	(105,058)	100,351	-	(1,835,517)
7966-00	City Of Thief River Falls	398,481	(378,314)	(832,979)	(46,642)	44,552	-	(814,901)
8014-00	City Of Tracy	48,187	(45,749)	(100,730)	(5,640)	5,388	-	(98,544)
8026-00	0	12,414	(11,786)	(25,950)	(1,453)	1,388	-	(25,387)
8040-00	City Of Truman	5,691	(5,403)	(11,897)	(666)	636	-	(11,639)
8062-00	City Of Twin Valley	6,237	(5,922)	(13,038)	(730)	697	-	(12,755)
8064-00	City Of Two Harbors	164,425	(156,104)	(343,712)	(19,246)	18,383	-	(336,253)
8070-00	City Of Tyler	31,511	(29,917)	(65,871)	(3,688)	3,523	-	(64,441)
8102-01	City Of Vadnais Heights	85,870	(81,524)	(179,502)	(10,051)	9,601	-	(175,607)
8130-00	City Of Verndale	7,635	(7,249)	(15,961)	(894)	854	-	(15,615)
8148-00	City Of Victoria	43,019	(40,841)	(89,925)	(5,035)	4,810	-	(87,974)
8168-00	City Of Virginia	976,309	(926,898)	(2,040,863)	(114,276)	109,156	-	(1,996,572)
8188-00	City Of Wabasha	123,161	(116,928)	(257,454)	(14,416)	13,770	-	(251,867)
8194-00	City Of Waconia	24,698	(23,448)	(51,628)	(2,891)	2,761	-	(50,507)
8202-00	City Of Wadena	149,984	(142,394)	(313,525)	(17,555)	16,769	-	(306,721)
8210-00	City Of Waite Park	264,033	(250,670)	(551,932)	(30,905)	29,520	-	(539,953)
8222-00	City Of Walker	40,473	(38,424)	(84,604)	(4,737)	4,525	-	(82,768)
8226-00	City Of Walnut Grove	13,568	(12,881)	(28,362)	(1,588)	1,517	-	(27,747)
8260-00	City Of Warroad	78,277	(74,315)	(163,629)	(9,162)	8,752	-	(160,078)
8266-00	City Of Waseca	362,880	(344,514)	(758,559)	(42,475)	40,572	-	(742,096)
8284-00	City Of Watertown	19,258	(18,283)	(40,256)	(2,254)	2,153	-	(39,382)
8286-00	City Of Waterville	69,772	(66,241)	(145,851)	(8,167)	7,801	-	(142,686)
8296-00	City Of Waubun	4,037	(3,833)	(8,439)	(473)	451	-	(8,255)
8308-00	City Of Wayzata	313,294	(297,438)	(654,905)	(36,671)	35,028	-	(640,692)
8324-00	City Of Wells	89,216	(84,700)	(186,495)	(10,443)	9,975	-	(182,448)
8334-00	City Of West Concord	23,021	(21,856)	(48,122)	(2,695)	2,574	-	(47,078)
8342-00	City Of West St Paul	836,923	(794,566)	(1,749,491)	(97,961)	93,572	-	(1,711,523)
8354-00	City Of Westbrook	19,503	(18,516)	(40,769)	(2,283)	2,181	-	(39,884)
8376-00	City Of Wheaton	-	-	-	-	-	-	-
8384-00	City Of White Bear Lake	1,045,298	(992,395)	(2,185,077)	(122,351)	116,869	-	(2,137,656)
8412-00	City Of Willmar	610,900	(579,982)	(1,277,017)	(71,505)	68,301	-	(1,249,303)
8446-00	City Of Windom	151,221	(143,568)	(316,110)	(17,700)	16,907	-	(309,250)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows -
Employer Specific Change in Proportion and Difference Between Employer Contribution and Proportionate Share of Collective Contribution

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
6850-00	City Of Pelican Rapids	(1,959)	8,961	2,485	15,173	8,568	-	33,228
6862-00	City Of Pequot Lakes	(2,595)	(5,299)	(708)	(1,288)	(4,060)	-	(13,950)
6870-00	City Of Perham	39,216	45,270	34,895	21,215	2,525	-	143,121
6888-00	City Of Pierz	(5,247)	(3,778)	(375)	2,492	(1,572)	-	(8,480)
6890-00	City Of Pillager	5,118	4,651	1,819	5,066	10,793	-	27,447
6892-00	Township Of Pike Bay	(19,225)	(7,719)	-	-	-	-	(26,944)
6906-00	City Of Pine City	16,244	16,244	16,244	16,244	4,585	-	69,563
6924-00	City Of Pine River	4,015	4,784	3,041	2,111	47	-	13,998
6930-00	City Of Plainview	8,173	8,971	(7,154)	(6,806)	(6,297)	-	(3,113)
6956-00	City Of Plymouth	(154,725)	(146,917)	(268,117)	(219,565)	(77,376)	-	(866,700)
7010-02	City Of Preston	(1,094)	1,786	(161)	(434)	(531)	-	(435)
7016-00	City Of Princeton	8,831	4,378	(1,547)	19,310	7,521	-	38,493
7022-00	City Of Prior Lake	290,099	271,669	188,390	187,110	(7,971)	-	929,297
7026-00	City Of Proctor	(13,075)	4,139	63	(6,763)	2,676	-	(12,961)
7048-00	City Of Ramsey	17,665	4,100	(24,908)	16,353	(24,115)	-	(10,904)
7050-00	City Of Randall	-	-	-	-	-	-	-
7078-00	City Of Red Wing	146,082	153,748	125,253	160,890	123,554	-	709,527
7084-00	City Of Redwood Falls	9,639	4,301	(4,368)	(14,491)	(4,629)	-	(9,547)
7104-00	City Of Renville	(1,318)	(2,712)	2,168	(750)	(306)	-	(2,918)
7110-00	City Of Rice	(890)	920	(1,182)	72	14	-	(1,066)
7132-00	City Of Richfield	(52,191)	28,193	(35,265)	11,340	93,841	-	45,919
7160-00	City Of Robbinsdale	(37,926)	(21,812)	(66,965)	48,478	16,106	-	(62,119)
7164-00	City Of Rochester	42,125	325,712	142,978	311,872	387,470	-	1,210,155
7206-00	City Of Rogers	119,876	111,954	75,562	80,295	22,119	-	409,805
7238-00	City Of Roseau	(9,563)	(8,908)	(11,885)	(2,103)	11,010	-	(21,449)
7250-00	City Of Rosemount	143,052	91,750	64,667	58,284	64,759	-	422,513
7258-00	City Of Roseville	262,817	306,101	140,718	143,515	112,907	-	966,059
7286-00	City Of Royalton	46	(8,627)	(335)	(2,666)	350	-	(11,232)
7294-00	City Of Rushford	7,568	5,938	4,696	5,876	6,825	-	30,904
7318-00	City Of St Anthony	32,548	33,061	37,923	52,614	78,782	-	234,928
7324-00	City Of St Charles	12,714	3,429	(7,034)	(13,480)	(6,796)	-	(11,167)
7330-00	City Of St Cloud	(14,720)	144,601	117,805	59,531	(51,630)	-	255,588
7334-00	City Of St Francis	16,851	7,848	14,559	13,883	895	-	54,036
7340-00	City Of St James	(9,719)	(13,228)	(14,911)	(17,603)	(10,606)	-	(66,066)
7350-00	City Of St Joseph	46,069	28,716	25,727	15,438	(9,852)	-	106,099
7356-00	City Of St Louis Park	(38,520)	(46,846)	(67,525)	(90,509)	(116,979)	-	(360,379)
7368-00	City Of St Michael	14,726	14,726	14,726	14,726	14,726	-	73,632
7370-00	City Of St Paul	(2,540,203)	(1,575,252)	(1,754,057)	(2,901,425)	(1,311,145)	-	(10,082,082)
7474-00	City Of St Paul Park	(37,907)	(20,441)	(17,263)	33,023	623	-	(41,964)
7476-01	City Of St Peter	6,678	6,962	8,293	(19,293)	(7,568)	-	(4,928)
7524-00	City Of Sartell	112,513	110,202	55,676	47,756	13,315	-	339,461
7526-00	City Of Sauk Centre	4,708	6,054	674	(1,329)	(10,137)	-	(30)
7532-00	City Of Sauk Rapids	29,065	18,711	13,324	(4,807)	19,945	-	76,238
7536-00	City Of Savage	161,467	137,535	59,091	14,947	(21,546)	-	351,495
7562-00	City Of Sebeka	3,270	2,927	3,223	1,269	643	-	11,331
7578-00	City Of Shakopee	101,341	171,351	111,677	170,776	190,146	-	745,289
7638-00	City Of Silver Bay	(14,554)	(11,764)	(8,969)	1,629	(6,520)	-	(40,179)
7648-00	City Of Silver Lake	(28,572)	(2,519)	-	-	-	-	(31,091)
7680-00	City Of Slayton	1,760	(3,732)	2,172	1,726	5,002	-	6,928
7682-00	City Of Sleepy Eye	(5,283)	1,785	(1,876)	44	(2,712)	-	(8,042)
7692-00	City Of South St Paul	36,188	8,170	5,349	4,621	28,530	-	82,858
7742-00	City Of Spring Grove	(32,704)	(37,603)	(31,602)	(9,253)	-	-	(111,162)
7750-00	City Of Spring Lake Park	(25,437)	(16,043)	(30,245)	(7,836)	(12,126)	-	(91,687)
7766-00	City Of Springfield Municipal Utilities	(1,130)	10,283	9,371	6,036	16,684	-	41,244
7796-00	City Of Staples	6,809	6,082	7,751	8,486	5,661	-	34,790
7804-00	City Of Starbuck	10,789	11,124	7,999	9,593	7,457	-	46,961
7824-00	City Of Stillwater	93,695	108,071	53,186	8,277	18,311	-	281,539
7966-00	City Of Thief River Falls	(34,987)	(709)	(25,004)	15,921	13,390	-	(31,388)
8014-00	City Of Tracy	(2,640)	(2,577)	1,792	1,133	(1,577)	-	(3,868)
8026-00	0	12,788	12,788	12,788	10,141	(291)	-	48,214
8040-00	City Of Truman	(20,213)	(19,569)	(21,085)	(18,340)	(10,589)	-	(89,795)
8062-00	City Of Twin Valley	(22,476)	(23,586)	(26,550)	(27,234)	(24,348)	-	(124,195)
8064-00	City Of Two Harbors	16,627	17,867	17,805	12,985	24,053	-	89,338
8070-00	City Of Tyler	6,620	6,863	12,773	16,942	7,203	-	50,401
8102-01	City Of Vadnais Heights	417	11,601	(6,320)	(12,771)	(6,175)	-	(13,248)
8130-00	City Of Verdale	(14,724)	(16,017)	(16,007)	(5,537)	(828)	-	(53,113)
8148-00	City Of Victoria	20,812	19,934	18,913	14,134	7,455	-	81,248
8168-00	City Of Virginia	25,460	(114,254)	(108,892)	(67,936)	(93,460)	-	(359,082)
8188-00	City Of Wabasha	9,003	9,148	2,206	3,311	4,914	-	28,581
8194-00	City Of Waconia	(3,962)	6,618	7,825	(72)	(598)	-	9,811
8202-00	City Of Wadena	9,764	7,719	8,302	6,249	9,273	-	41,308
8210-00	City Of Waite Park	(67,223)	(50,622)	(86,596)	(92,593)	3,504	-	(293,531)
8222-00	City Of Walker	(724)	(1,255)	(3,833)	(2,470)	(6,472)	-	(14,754)
8226-00	City Of Walnut Grove	295	2,493	4,646	10,491	3,374	-	21,300
8260-00	City Of Warroad	11,035	8,818	4,240	3,154	1,733	-	28,981
8266-00	City Of Waseca	(27,450)	(22,152)	(40,402)	(5,370)	(19,871)	-	(115,245)
8284-00	City Of Watertown	20,535	20,535	20,535	20,535	1,136	-	83,277
8286-00	City Of Waterville	6,974	9,478	9,458	11,374	12,181	-	49,465
8296-00	City Of Waubun	1,457	(1,423)	994	(2,829)	581	-	(1,220)
8308-00	City Of Wayzata	37,708	26,245	27,966	25,382	(24,591)	-	92,710
8324-00	City Of Wells	6,721	3,598	931	865	(5,739)	-	6,376
8334-00	City Of West Concord	7,224	5,689	99	3,866	2,190	-	19,068
8342-00	City Of West St Paul	73,266	94,273	45,417	57,614	41,047	-	311,617
8354-00	City Of Westbrook	(5,446)	(3,732)	(3,401)	(4,374)	(5,079)	-	(22,032)
8376-00	City Of Wheaton	(50,484)	(49,628)	(50,438)	(39,837)	-	-	(190,387)
8384-00	City Of White Bear Lake	53,364	61,139	58,074	90,992	62,755	-	326,324
8412-00	City Of Willmar	(50,263)	(86,402)	(118,626)	(63,143)	(55,396)	-	(373,829)
8446-00	City Of Windom	(1,518)	1,420	(9,663)	(6,509)	(8,184)	-	(24,455)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows									
Employer ID	Entity	Employer Allocation Percentage	Schedule of Deferred Inflows and Outflows					Total	
			2026	2027	2028	2029	2030		Thereafter
8460-00	City Of Winnebago	0.013%	23,773	(46,388)	(88,889)	(4,290)	23,379	-	(92,415)
8462-00	City Of Winona	0.408%	943,649	(1,227,115)	(2,467,907)	(185,995)	122,556	-	(2,814,811)
8470-00	City Of Winsted	0.030%	108,195	(50,305)	(145,174)	16,795	25,713	-	(44,776)
8472-00	City Of Winthrop	0.026%	99,436	(45,647)	(126,898)	(7,692)	11,175	-	(69,627)
8496-00	City Of Woodbury	0.763%	2,064,298	(1,870,467)	(4,340,188)	(252,628)	189,098	-	(4,209,888)
8518-01	City Of Worthington	0.159%	438,625	(416,483)	(913,131)	(33,444)	61,601	-	(862,832)
8546-00	City Of Wyoming	0.068%	168,423	(186,770)	(401,534)	(22,574)	43,301	-	(399,154)
8570-00	City Of Zumbrota	0.040%	119,765	(88,844)	(221,565)	(19,060)	9,446	-	(200,258)
9110-00	Centennial Lakes Police Dept	0.116%	312,170	(302,225)	(677,666)	(33,184)	43,551	-	(657,353)
9165-00	Excelsior Fire District	0.021%	70,869	(36,036)	(101,532)	10,006	24,644	-	(32,049)
9191-00	City Of Cuyuna	0.004%	18,281	(6,132)	(19,548)	108	1,722	-	(5,569)
9265-00	Metropolitan Airports Commission	1.395%	4,119,247	(3,220,773)	(7,564,734)	(301,337)	293,546	-	(6,674,051)
9294-00	White Earth Tribal Public Safety	0.150%	521,348	(263,396)	(809,120)	91,144	161,450	-	(298,574)
9300-00	Three Rivers Park District	0.100%	286,959	(246,286)	(551,206)	(8,782)	39,654	-	(479,661)
9304-00	Metropolitan Council	1.142%	2,888,710	(3,233,441)	(6,337,922)	(184,254)	391,933	-	(6,474,973)
9396-00	Police Dept Of Sherburn And Welcome	0.017%	35,761	(50,817)	(106,406)	(6,422)	6,960	-	(120,924)
9482-00	South Lake Minnetonka Police Dept	0.127%	369,467	(330,065)	(725,662)	(45,542)	(2,886)	-	(734,689)
9495-00	Dept Of Military Affairs	0.217%	434,197	(734,878)	(1,404,312)	(190,378)	19,956	-	(1,875,414)
9545-00	University Of Minnesota	0.810%	2,687,858	(1,613,021)	(4,271,708)	30,117	288,751	-	(2,878,002)
9562-00	West Metro Fire-Rescue District	0.087%	299,713	(166,496)	(441,885)	21,466	55,611	-	(231,590)
9568-00	West Hennepin Public Safety Department	0.086%	226,688	(191,472)	(464,561)	(3,972)	45,255	-	(388,062)
9614-00	Spring Lake Park Blaine Mounds View Fire	0.102%	320,266	(223,559)	(568,168)	1,487	43,297	-	(426,678)
9950-00	State Of Minnesota	3.350%	12,169,222	(11,289,309)	(21,506,019)	(2,585,815)	104,857	-	(23,107,064)
TOTAL		100.000%	\$ 274,168,316	\$ (260,568,059)	\$ (573,579,314)	\$ (32,136,960)	\$ 30,677,545	\$ -	\$ (561,438,472)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows - Proportionate Share of Collective Amounts

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
8460-00	City Of Winnebago	35,551	(33,752)	(74,316)	(4,161)	3,975	-	(72,703)
8462-00	City Of Winona	1,119,138	(1,062,498)	(2,339,430)	(130,994)	125,124	-	(2,288,659)
8470-00	City Of Winsted	81,559	(77,431)	(170,489)	(9,546)	9,119	-	(166,789)
8472-00	City Of Winthrop	71,064	(67,467)	(148,551)	(8,318)	7,945	-	(145,327)
8496-00	City Of Woodbury	2,092,437	(1,986,538)	(4,374,001)	(244,917)	233,944	-	(4,279,076)
8518-01	City Of Worthington	437,196	(415,070)	(913,909)	(51,173)	48,880	-	(894,075)
8546-00	City Of Wyoming	186,443	(177,007)	(389,737)	(21,823)	20,845	-	(381,279)
8570-00	City Of Zumbrota	108,869	(103,359)	(227,579)	(12,743)	12,172	-	(222,640)
9110-00	Centennial Lakes Police Dept	317,672	(301,594)	(664,056)	(37,183)	35,517	-	(649,645)
9165-00	Excelsior Fire District	56,484	(53,625)	(118,074)	(6,611)	6,315	-	(115,511)
9191-00	City Of Cuyuna	10,627	(10,089)	(22,214)	(1,244)	1,188	-	(21,732)
9265-00	Metropolitan Airports Commission	3,828,315	(3,634,563)	(8,002,657)	(448,099)	428,022	-	(7,828,981)
9294-00	White Earth Tribal Public Safety	411,871	(391,026)	(860,969)	(48,209)	46,049	-	(842,284)
9300-00	Three Rivers Park District	275,503	(261,559)	(575,907)	(32,247)	30,802	-	(563,409)
9304-00	Metropolitan Council	3,134,857	(2,976,200)	(6,553,060)	(366,931)	350,491	-	(6,410,844)
9396-00	Police Dept Of Sherburn And Welcome	46,520	(44,166)	(97,246)	(5,445)	5,201	-	(95,135)
9482-00	South Lake Minnetonka Police Dept	348,693	(331,045)	(728,903)	(40,814)	38,985	-	(713,084)
9495-00	Dept Of Military Affairs	596,121	(565,951)	(1,246,123)	(69,775)	66,649	-	(1,219,079)
9545-00	University Of Minnesota	2,223,099	(2,110,587)	(4,647,135)	(260,211)	248,552	-	(4,546,282)
9562-00	West Metro Fire-Rescue District	239,714	(227,582)	(501,095)	(28,058)	26,801	-	(490,220)
9568-00	West Hennepin Public Safety Department	235,050	(223,154)	(491,345)	(27,512)	26,280	-	(480,681)
9614-00	Spring Lake Park Blaine Mounds View Fire	279,034	(264,912)	(583,289)	(32,661)	31,197	-	(570,630)
9950-00	State Of Minnesota	9,193,038	(8,727,774)	(19,216,998)	(1,076,033)	1,027,822	-	(18,799,946)
TOTAL		\$ 274,390,000	\$ (260,503,000)	\$ (573,581,000)	\$ (32,117,000)	\$ 30,678,000	\$ -	\$ (561,133,000)

PUBLIC EMPLOYEES RETIREMENT ASSOCIATION OF MINNESOTA
PUBLIC EMPLOYEES POLICE AND FIRE FUND PENSION PLAN
AMORTIZATION SCHEDULE
YEAR ENDED JUNE 30, 2025

Schedule of Deferred Inflows and Outflows -
Employer Specific Change in Proportion and Difference Between Employer Contribution and Proportionate Share of Collective Contribution

Employer ID	Entity	2026	2027	2028	2029	2030	Thereafter	Total
8460-00	City Of Winnebago	(11,779)	(12,635)	(14,573)	(129)	19,404	-	(19,712)
8462-00	City Of Winona	(175,489)	(164,617)	(128,477)	(55,001)	(2,568)	-	(526,152)
8470-00	City Of Winsted	26,636	27,126	25,315	26,341	16,595	-	122,013
8472-00	City Of Winthrop	28,372	21,820	21,653	626	3,229	-	75,701
8496-00	City Of Woodbury	(28,139)	116,071	38,813	(7,711)	(44,846)	-	69,188
8518-01	City Of Worthington	1,428	(1,413)	778	17,730	12,721	-	31,243
8546-00	City Of Wyoming	(18,020)	(9,764)	(11,797)	(751)	22,455	-	(17,875)
8570-00	City Of Zumbrota	10,895	14,516	6,014	(6,317)	(2,726)	-	22,382
9110-00	Centennial Lakes Police Dept	(5,501)	(631)	(13,609)	3,999	8,034	-	(7,709)
9165-00	Excelsior Fire District	14,385	17,589	16,542	16,617	18,329	-	83,462
9191-00	City Of Cuyuna	7,654	3,957	2,667	1,352	534	-	16,164
9265-00	Metropolitan Airports Commission	290,932	413,790	437,923	146,762	(134,477)	-	1,154,930
9294-00	White Earth Tribal Public Safety	109,477	127,630	51,849	139,353	115,401	-	543,709
9300-00	Three Rivers Park District	11,456	15,273	24,701	23,465	8,852	-	83,747
9304-00	Metropolitan Council	(246,146)	(257,241)	215,138	182,677	41,443	-	(64,129)
9396-00	Police Dept Of Sherburn And Welcome	(10,760)	(6,651)	(9,161)	(977)	1,759	-	(25,789)
9482-00	South Lake Minnetonka Police Dept	20,774	980	3,241	(4,728)	(41,872)	-	(21,605)
9495-00	Dept Of Military Affairs	(161,924)	(168,927)	(158,189)	(120,603)	(46,693)	-	(656,335)
9545-00	University Of Minnesota	464,759	497,566	375,427	290,328	40,199	-	1,668,280
9562-00	West Metro Fire-Rescue District	59,999	61,086	59,210	49,525	28,810	-	258,630
9568-00	West Hennepin Public Safety Department	(8,361)	31,682	26,783	23,540	18,975	-	92,619
9614-00	Spring Lake Park Blaine Mounds View Fire	41,231	41,353	15,121	34,147	12,100	-	143,952
9950-00	State Of Minnesota	2,976,184	(2,561,535)	(2,289,021)	(1,509,781)	(922,965)	-	(4,307,118)
TOTAL		<u>\$ (221,684)</u>	<u>\$ (65,059)</u>	<u>\$ 1,686</u>	<u>\$ (19,960)</u>	<u>\$ (455)</u>	<u>\$ -</u>	<u>\$ (305,472)</u>