

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

Employer Unit No.	Employer Name	Ending Net Pension Liability/(Asset)	Proportional Share Percentage Without State Share	Proportional Share Percentage With State Share	Direct Aid	Measurement Period Direct Aid and Pension Expense	Portion of NPL assumed by special funded by employer	On Behalf Payment	Measurement Period Indirect Aid	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Decrease 6.00%	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Increase 8.00%
0002-00	Aitkin County	\$ 1,261,191	0.00111372	0.00107641	\$ 9,688	\$ 21,153	\$ 43,719	\$ 28,740	\$ -	\$ 3,304,589	\$ (416,760)
0006-00	Anoka County	14,560,997	0.01285842	0.01242762	111,849	244,226	504,756	331,818	-	38,152,898	(4,811,677)
0008-01	Becker County	2,189,747	0.00193371	0.00186892	16,820	36,728	75,907	49,900	-	5,737,602	(723,601)
0010-00	Beltrami County	3,007,939	0.00265623	0.00256724	23,105	50,451	104,270	68,545	-	7,881,437	(993,972)
0012-00	Benton County Revenue	1,844,195	0.00162856	0.00157400	14,166	30,932	63,929	42,026	-	4,832,181	(609,414)
0014-00	Big Stone County	615,367	0.00054341	0.00052521	4,727	10,321	21,332	14,023	-	1,612,393	(203,348)
0016-00	Blue Earth County	3,269,192	0.00288694	0.00279021	25,112	54,833	113,326	74,499	-	8,565,977	(1,080,304)
0018-00	Brown County	989,137	0.00087348	0.00084422	7,598	16,590	34,288	22,541	-	2,591,748	(326,860)
0020-00	Carlton County	2,405,068	0.00212385	0.00205269	18,474	40,339	83,372	54,807	-	6,301,789	(794,754)
0022-00	Carver County	7,004,661	0.00618563	0.00597839	53,805	117,486	242,816	159,623	-	18,353,696	(2,314,688)
0024-00	Cass County	4,060,455	0.00358568	0.00346555	31,190	68,104	140,755	92,530	-	10,639,252	(1,341,776)
0026-00	Chippewa County	906,254	0.00080029	0.00077348	6,961	15,200	31,415	20,652	-	2,374,578	(299,471)
0030-00	Chisago County	3,943,476	0.00348238	0.00336571	30,291	66,142	136,700	89,864	-	10,332,744	(1,303,121)
0032-00	Clay County	2,799,449	0.00247212	0.00238929	21,504	46,954	97,043	63,794	-	7,335,150	(925,077)
0034-00	Clearwater County	549,324	0.00048509	0.00046884	4,220	9,214	19,042	12,518	-	1,439,345	(181,524)
0038-00	Cook County	1,060,983	0.00093693	0.00090554	8,150	17,795	36,779	24,178	-	2,780,000	(350,601)
0040-00	Cottonwood County	723,397	0.00063881	0.00061741	5,557	12,133	25,077	16,485	-	1,895,455	(239,046)
0042-01	Crow Wing County	3,744,570	0.00330673	0.00319594	28,763	62,806	129,805	85,332	-	9,811,568	(1,237,392)
0046-00	Dakota County	8,174,152	0.00721837	0.00697653	62,789	137,102	283,357	186,273	-	21,418,011	(2,701,146)
0048-00	Dodge County	1,968,287	0.00173814	0.00167991	15,119	33,013	68,231	44,854	-	5,157,328	(650,420)
0050-00	Douglas County	2,908,416	0.00256834	0.00248230	22,341	48,782	100,820	66,277	-	7,620,667	(961,085)
0052-00	Faribault County Central Services	1,139,227	0.00106062	0.00097232	8,751	19,108	39,491	25,961	-	2,985,016	(376,457)
0054-00	Fillmore County	1,523,178	0.00134508	0.00130001	11,700	25,548	52,801	34,710	-	3,991,050	(503,334)
0056-01	Freeborn County	1,806,639	0.00159539	0.00154194	13,877	30,302	62,627	41,170	-	4,733,778	(597,003)
0058-00	Goodhue County	3,636,446	0.00321125	0.00310366	27,933	60,993	126,057	82,868	-	9,528,259	(1,201,662)
0060-00	Grant County	792,890	0.00070018	0.00067672	6,090	13,299	27,485	18,068	-	2,077,539	(262,010)
0138-00	Houston County	1,081,498	0.00095504	0.00092304	8,307	18,140	37,490	24,645	-	2,833,754	(357,381)
0140-00	Hubbard County	1,685,386	0.00148832	0.00143846	12,946	28,268	58,424	38,407	-	4,416,070	(556,935)
0142-00	Isanti County	1,928,233	0.00170277	0.00164572	14,811	32,341	66,842	43,941	-	5,052,378	(637,184)
0144-00	Itasca County	3,619,309	0.00319611	0.00308903	27,801	60,705	125,463	82,477	-	9,483,358	(1,196,000)
0148-00	Jackson County	1,045,806	0.00092352	0.00089258	8,033	17,541	36,253	23,832	-	2,740,235	(345,586)
0150-00	Kanabec County Revenue	1,714,093	0.00151367	0.00146296	13,167	28,750	59,419	39,061	-	4,491,287	(566,422)
0152-00	Kandiyohi County	2,690,630	0.00237602	0.00229642	20,668	45,129	93,271	61,314	-	7,050,020	(889,118)
0156-00	Kittson County	551,995	0.00048745	0.00047112	4,240	9,258	19,135	12,579	-	1,446,343	(182,407)
0158-00	Koochiching County	1,114,715	0.00098437	0.00095139	8,563	18,697	38,642	25,402	-	2,920,789	(368,357)
0160-00	Lac Qui Parle County Auditor	552,643	0.00048802	0.00047167	4,245	9,269	19,157	12,594	-	1,448,041	(182,621)
0162-00	Lake County	1,075,704	0.00094993	0.00091810	8,263	18,042	37,289	24,513	-	2,818,573	(355,466)
0164-01	Lake Of The Woods County	607,935	0.00053685	0.00051886	4,670	10,197	21,074	13,854	-	1,592,919	(200,892)
0166-00	Le Sueur County	1,944,076	0.00171676	0.00165924	14,933	32,607	67,391	44,302	-	5,093,891	(642,419)
0168-00	Lincoln County	465,674	0.00041122	0.00039745	3,577	7,811	16,143	10,612	-	1,220,164	(153,882)
0172-00	Lyon County	1,225,470	0.00108218	0.00104592	9,413	20,554	42,481	27,926	-	3,210,991	(404,956)
0176-00	Mahnomen County	839,731	0.00074154	0.00071670	6,450	14,084	29,109	19,136	-	2,200,273	(277,489)
0178-00	Marshall County	1,160,345	0.00102467	0.00099034	8,913	19,462	40,223	26,442	-	3,040,350	(383,436)
0180-00	Martin County	1,102,069	0.00097321	0.00094060	8,465	18,485	38,203	25,114	-	2,887,653	(364,178)
0181-00	McLeod County	1,951,311	0.00172315	0.00166542	14,989	32,729	67,642	44,467	-	5,112,849	(644,810)
0182-00	Meeker County	1,822,838	0.00160970	0.00155577	14,002	30,574	63,189	41,539	-	4,776,222	(602,356)
0186-00	Mille Lacs County	2,402,726	0.00212178	0.00205070	18,456	40,300	83,290	54,754	-	6,295,652	(793,980)
0188-00	Morrison County	1,776,516	0.00156879	0.00151623	13,646	29,797	61,583	40,483	-	4,654,848	(587,049)
0190-01	Mower County	2,103,994	0.00185798	0.00179573	16,162	35,289	72,935	47,946	-	5,512,909	(695,264)
0192-00	Murray County	796,516	0.00070338	0.00067982	6,118	13,360	27,611	18,151	-	2,087,040	(263,208)
0194-00	Nicollet County	1,320,194	0.00116583	0.00112677	10,141	22,143	45,764	30,085	-	3,459,188	(436,258)
0196-00	Nobles County	873,926	0.00077174	0.00074588	6,713	14,658	30,295	19,915	-	2,289,871	(288,789)
0198-00	Norman County	543,853	0.00048026	0.00046417	4,178	9,122	18,853	12,393	-	1,425,011	(179,716)
0202-00	Olmsted County	6,853,317	0.00605198	0.00584922	52,643	114,948	237,570	156,174	-	17,957,142	(2,264,676)
0206-00	Otter Tail County	3,282,483	0.00289867	0.00280156	25,214	55,056	113,787	74,802	-	8,600,802	(1,084,696)
0208-00	Pennington County Revenue	751,650	0.00066376	0.00064152	5,774	12,607	26,056	17,129	-	1,969,482	(248,382)
0212-00	Pine County	2,851,355	0.00251795	0.00243359	21,902	47,825	98,842	64,977	-	7,471,154	(942,229)
0214-00	Pipestone County	1,021,224	0.00090182	0.00087160	7,844	17,129	35,401	23,272	-	2,675,824	(337,463)
0216-00	Polk County	1,887,117	0.00166646	0.00161063	14,496	31,652	65,417	43,004	-	4,944,647	(623,597)
0218-00	Pope County	904,354	0.00079861	0.00077185	6,947	15,168	31,349	20,609	-	2,369,600	(298,844)
0230-01	Ramsey County	19,941,071	0.01760942	0.01701944	153,175	334,464	691,256	454,419	-	52,249,832	(6,589,521)
0290-00	Red Lake County	578,166	0.00051056	0.00049346	4,441	9,697	20,042	13,175	-	1,514,916	(191,055)
0292-00	Redwood County	933,668	0.00082450	0.00079687	7,172	15,660	32,366	21,277	-	2,446,407	(308,530)
0296-00	Renville County	1,190,702	0.00105148	0.00101625	9,146	19,971	41,276	27,134	-	3,119,893	(393,467)
0298-00	Rice County	3,017,161	0.00266437	0.00257511	23,176	50,606	104,590	68,755	-	7,905,600	(997,020)
0302-00	Rock County	933,928	0.00082473	0.00079710	7,174	15,664	32,375	21,282	-	2,447,090	(308,616)
0304-00	Roseau County	791,393	0.00069886	0.00067544	6,079	13,274	27,434	18,034	-	2,073,619	(261,516)
0308-00	St Louis County	9,159,529	0.00808853	0.00781754	70,358	153,629	317,515	208,728	-	23,999,907	(3,026,763)
0318-00	Scott County	4,238,583	0.00374298	0.00361758	32,558	71,092	146,930	96,589	-	11,105,985	(1,400,638)
0320-01	Sherburne County	7,069,718	0.00624308	0.00603391	54,305	118,578	245,071	161,105	-	18,524,160	(2,336,186)
0322-00	Sibley County	1,258,298	0.00111117	0.00107394	9,665	21,105	43,619	28,674	-	3,297,008	(415,804)
0324-00	Stearns County	6,041,901	0.00533544	0.00515668	46,410	101,338	209,442	137,683	-	15,831,060	(1,996,544)
0326-00	Steele County	1,762,998	0.00155686	0.00150470	13,542	29,570	61,114	40,175	-	4,619,428	(582,582)
0328-00	Stevens County	1,004,357	0.00088692	0.00085721	7,715	16,846	34,816	22,887	-	2,631,629	(331,890)
0332-00	Swift County	917,051	0.00080982	0.00078269	7,044	15,381	31,790	20,898	-	2,402,867	(303,039)
0334-00	Todd County	1,340,390	0.00118366	0.00114401	10,296	22,482	46,465	30,545	-	3,512,106	(442,931)

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YEAR ENDED JUNE 30, 2025

Employer Unit No.	Employer Name	Ending Net Pension Liability/(Asset)	Proportional Share Percentage Without State Share	Proportional Share Percentage With State Share	Direct Aid	Measurement Period Direct Aid and Pension Expense	Portion of NPL assumed by special funder by employer	On Behalf Payment	Measurement Period Indirect Aid	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Decrease 6.00%	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Increase 8.00%
0336-00	Traverse County	396,918	0.0003505	0.0003388	3,049	6,657	13,759	9,045	-	1,040,009	(131,161)
0338-00	Wabasha County	1,380,393	0.0012190	0.0011781	10,603	23,153	47,851	31,457	-	3,616,922	(456,150)
0340-00	Wadena County	937,046	0.0008275	0.0007998	7,198	15,717	32,483	21,353	-	2,455,259	(309,647)
0342-00	Waseca County	974,632	0.0008607	0.0008318	7,487	16,347	33,786	22,210	-	2,553,742	(322,067)
0344-00	Washington County	12,036,672	0.0106293	0.0102731	92,458	201,886	417,251	274,293	-	31,538,633	(3,977,515)
0346-00	Watonwan County	659,239	0.0005822	0.0005627	5,064	11,057	22,852	15,023	-	1,727,345	(217,845)
0348-00	Wilkin County	425,940	0.0003761	0.0003635	3,272	7,144	14,765	9,706	-	1,116,052	(140,752)
0350-03	Winona County	1,677,462	0.0014813	0.0014317	12,885	28,135	58,149	38,226	-	4,395,307	(554,317)
0352-01	Wright County	14,231,976	0.0125679	0.0121468	109,321	238,707	493,351	324,320	-	37,290,795	(4,702,952)
0354-00	Yellow Medicine County	741,968	0.0006552	0.0006333	5,699	12,445	25,720	16,908	-	1,944,113	(245,183)
0400-00	Hennepin County	35,263,999	0.0311407	0.0300974	270,876	591,469	1,222,425	803,600	-	92,399,152	(11,652,977)
0746-00	Lake Johanna Fire Department	925,154	0.0008170	0.0007896	7,106	15,517	32,070	21,083	-	2,424,101	(305,717)
0747-00	Tri-City Police Department	-	-	-	-	-	-	-	-	-	-
0748-00	Mille Lacs Tribal Police	1,932,987	0.0017070	0.0016498	14,848	32,421	67,007	44,049	-	5,064,837	(638,755)
0758-00	Leech Lake Band Of Ojibwe	1,048,948	0.0009263	0.0008953	8,057	17,594	36,362	23,904	-	2,748,466	(346,624)
0759-00	Lakes Area Police	1,061,080	0.0009370	0.0009056	8,151	17,797	36,782	24,180	-	2,780,254	(350,634)
0766-00	Lower Sioux Community Police Dep	409,526	0.0003616	0.0003495	3,146	6,869	14,196	9,332	-	1,073,045	(135,328)
0767-00	Lower St Croix Fire Department Jpb	74,981	0.0000662	0.0000640	576	1,258	2,599	1,709	-	196,467	(24,778)
0780-00	Prairie Island Indian Community	692,809	0.0006118	0.0005913	5,322	11,620	24,016	15,788	-	1,815,306	(228,938)
0809-00	Hennepin Healthcare System	16,805,789	0.0148407	0.0143435	129,092	281,877	582,572	382,972	-	44,034,729	(5,553,468)
0816-00	Zimmerman Livonia Fire District	80,772	0.0000713	0.0000689	620	1,355	2,800	1,841	-	211,641	(26,691)
0817-00	South Metro Fire District	4,238,037	0.0037425	0.0036171	32,554	71,083	146,911	96,577	-	11,104,555	(1,400,458)
0826-00	Upper Sioux Community	254,126	0.0002244	0.0002169	1,952	4,262	8,809	5,791	-	665,865	(83,976)
0840-00	Isanti Area Joint Fire District	81,466	0.0000719	0.0000695	626	1,366	2,824	1,856	-	213,459	(26,921)
0841-00	Cloquet Area Fire District	2,283,682	0.0020167	0.0019491	17,542	38,303	79,164	52,041	-	5,983,730	(754,642)
0888-00	Anoka-Champlin Fire Department	361,115	0.0003189	0.0003082	2,774	6,057	12,518	8,229	-	946,198	(119,330)
0896-00	Northfield Area Fire And Rescue	114,644	0.0001012	0.0000978	881	1,923	3,974	2,613	-	300,392	(37,884)
0897-00	East Range Public Safety Board	533,513	0.0004711	0.0004553	4,098	8,948	18,494	12,158	-	1,397,917	(176,299)
0903-00	Centennial Fire District	-	-	-	-	-	-	-	-	-	-
0939-00	Minnesota Department Of Revenue	-	-	-	-	-	-	-	-	-	-
0944-00	Belgrade Brooten Police Board	116,586	0.0001030	0.0000995	896	1,955	4,041	2,657	-	305,481	(38,526)
0993-00	Fond Du Lac Police Department	1,590,501	0.0014045	0.0013575	12,217	26,677	55,135	36,244	-	4,167,450	(525,581)
3001-00	City Of Fisher	54,312	0.0000480	0.0000464	417	911	1,883	1,238	-	142,310	(17,947)
3008-00	City Of Ada	241,296	0.0002131	0.0002059	1,853	4,047	8,365	5,499	-	632,248	(79,736)
3012-01	City Of Adams	-	-	-	-	-	-	-	-	-	-
3013-00	City Of Adrian	141,872	0.0001253	0.0001211	1,090	2,380	4,918	3,233	-	371,734	(46,882)
3020-00	City Of Lowry	2,312	0.0000020	0.0000020	18	39	80	53	-	6,058	(764)
3021-00	Cass Lake Volunteer Fire Assn	50,805	0.0000449	0.0000434	390	852	1,761	1,158	-	133,119	(16,788)
3032-00	City Of Aitkin	438,408	0.0003871	0.0003742	3,368	7,353	15,197	9,990	-	1,148,722	(144,872)
3042-00	City Of Akeley	38,527	0.0000340	0.0000329	296	646	1,336	878	-	1,000,950	(12,731)
3056-01	City Of Albany	271,669	0.0002399	0.0002319	2,087	4,557	9,417	6,191	-	711,831	(89,773)
3058-00	City Of Albert Lea	3,418,290	0.0030186	0.0029175	26,257	57,334	118,495	77,896	-	8,956,644	(1,129,573)
3066-00	City Of Albertville	131,600	0.0001162	0.0001123	1,011	2,207	4,562	2,999	-	344,821	(43,487)
3078-00	City Of Alden	-	-	-	-	-	-	-	-	-	-
3084-00	City Of Alexandria	2,087,491	0.0018434	0.0017816	16,035	35,013	72,363	47,570	-	5,469,669	(689,811)
3120-00	City Of Andover	262,767	0.0002320	0.0002243	2,018	4,407	9,109	5,988	-	688,506	(86,831)
3136-01	City Of Annandale	415,161	0.0003666	0.0003543	3,189	6,963	14,392	9,461	-	1,087,811	(137,190)
3138-00	City Of Anoka	2,813,775	0.0024848	0.0024015	21,614	47,194	97,539	64,121	-	7,372,686	(929,811)
3148-00	City Of Appleton	189,699	0.0001675	0.0001619	1,457	3,182	6,576	4,323	-	497,052	(62,686)
3149-00	City Of Apple Valley	6,058,868	0.0053504	0.0051712	46,540	101,623	210,030	138,070	-	15,875,517	(2,002,151)
3168-00	City Of Arlington	254,139	0.0002244	0.0002169	1,952	4,263	8,810	5,791	-	665,899	(83,980)
3188-00	City Of Ashby	-	-	-	-	-	-	-	-	-	-
3204-00	City Of Atwater	34,025	0.0000300	0.0000290	261	571	1,179	775	-	89,153	(11,244)
3208-00	City Of Audubon	66,567	0.0000588	0.0000568	511	1,117	2,308	1,517	-	174,419	(21,997)
3222-00	City Of Austin	3,477,535	0.0030709	0.0029680	26,712	58,327	120,549	79,246	-	9,111,878	(1,149,150)
3232-00	City Of Avon	231,883	0.0002048	0.0001979	1,781	3,889	8,038	5,284	-	607,582	(76,626)
3234-00	City Of Babbitt	341,066	0.0003012	0.0002911	2,620	5,721	11,823	7,772	-	893,665	(112,705)
3242-00	City Of Bagley	185,693	0.0001640	0.0001585	1,426	3,115	6,437	4,232	-	486,556	(61,362)
3266-00	City Of Barnesville	293,167	0.0002589	0.0002502	2,252	4,917	10,163	6,681	-	768,160	(96,877)
3298-00	City Of Battle Lake	66,203	0.0000585	0.0000565	509	1,110	2,295	1,509	-	173,466	(21,877)
3302-00	City Of Baudette	-	-	-	-	-	-	-	-	-	-
3306-01	City Of Baxter	1,148,614	0.0010143	0.0009803	8,823	19,265	39,817	26,175	-	3,009,613	(379,559)
3310-00	City Of Bayport	594,007	0.0005246	0.0005070	4,563	9,963	20,591	13,536	-	1,556,423	(196,289)
3348-00	City Of Becker	546,736	0.0004828	0.0004666	4,200	9,170	18,953	12,459	-	1,432,564	(180,669)
3362-00	City Of Belgrade	-	-	-	-	-	-	-	-	-	-
3366-00	City Of Belle Plaine	1,039,539	0.0009180	0.0008872	7,985	17,436	36,036	23,689	-	2,723,813	(343,515)
3386-00	City Of Bemidji	3,155,032	0.0027861	0.0026928	24,235	52,918	109,369	71,897	-	8,266,853	(1,042,579)
3396-00	City Of Benson	518,347	0.0004577	0.0004424	3,982	8,694	17,968	11,812	-	1,358,179	(171,288)
3426-00	City Of Big Lake	1,295,947	0.0011444	0.0011061	9,955	21,736	44,924	29,532	-	3,395,655	(428,245)
3472-00	City Of Blackduck	68,909	0.0000609	0.0000588	529	1,156	2,389	1,570	-	180,557	(22,771)
3476-00	City Of Blaine	8,573,596	0.0075711	0.0073175	65,857	143,802	297,203	195,376	-	22,464,640	(2,833,142)
3494-00	City Of Blooming Prairie	244,337	0.0002158	0.0002085	1,877	4,098	8,470	5,568	-	640,214	(80,741)
3498-00	City Of Bloomington	18,037,732	0.0159286	0.0153950	138,555	302,540	625,277	411,046	-	47,262,680	(5,960,563)
3502-00	City Of Blue Earth	399,023	0.0003524	0.0003406	3,065	6,693	13,832	9,093	-	1,045,525	(131,857)
3530-00	City Of Bovey	-	-	-	-	-	-	-	-	-	-
3552-00	City Of Braham	328,472	0.0002901	0.0002803	2,523	5,509	11,386	7,485	-	860,667	(108,544)

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

Employer Unit No.	Employer Name	Ending Net Pension Liability/(Asset)	Proportional Share Percentage Without State Share	Proportional Share Percentage With State Share	Direct Aid	Measurement Period Direct Aid and Pension Expense	Portion of NPL assumed by special funder by employer	On Behalf Payment	Measurement Period Indirect Aid	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Decrease 6.00%	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Increase 8.00%
3554-00	City Of Brainerd	2,244,570	0.0019821	0.0019157	17,241	37,647	77,808	51,149	-	5,881,249	(741,717)
3572-00	City Of Breckenridge	403,520	0.0003563	0.0003444	3,100	6,768	13,988	9,195	-	1,057,307	(133,343)
3575-00	City Of Breezy Point	571,538	0.0005047	0.0004878	4,390	9,586	19,812	13,024	-	1,497,550	(188,865)
3576-00	Township Of Breitung	65,448	0.0000578	0.0000559	503	1,098	2,269	1,491	-	171,487	(21,627)
3602-00	City Of Brooklyn Center	3,971,005	0.0035067	0.0033892	30,503	66,604	137,655	90,492	-	10,404,875	(1,312,217)
3604-00	City Of Brooklyn Park	15,534,027	0.0137177	0.0132581	119,323	260,546	538,486	353,991	-	40,702,443	(5,133,214)
3622-00	City Of Brownsdale	47,520	0.0000420	0.0000406	365	797	1,647	1,083	-	124,514	(15,703)
3628-00	City Of Brownton	76,764	0.0000678	0.0000655	590	1,288	2,661	1,749	-	201,138	(25,367)
3646-00	City Of Buffalo	1,563,907	0.0013810	0.0013348	12,013	26,231	54,213	35,638	-	4,097,768	(516,793)
3648-00	City Of Buffalo Lake	130,611	0.0001153	0.0001115	1,003	2,191	4,528	2,976	-	342,229	(43,160)
3660-01	City Of Nowthen	19,625	0.0000173	0.0000167	151	329	680	447	-	51,421	(6,485)
3678-00	City Of Burnsville	14,181,765	0.0125235	0.0121040	108,936	237,865	491,610	323,176	-	37,159,229	(4,686,360)
3708-00	City Of Caledonia	353,534	0.0003122	0.0003017	2,716	5,930	12,255	8,056	-	926,334	(116,825)
3712-00	City Of Callaway	50,482	0.0000446	0.0000431	388	847	1,750	1,150	-	132,273	(16,682)
3720-00	City Of Cambridge	1,293,371	0.0011421	0.0011039	9,935	21,693	44,835	29,473	-	3,388,907	(427,394)
3736-00	City Of Canby	50,752	0.0000448	0.0000433	390	851	1,759	1,157	-	132,982	(16,771)
3746-00	City Of Cannon Falls	591,418	0.0005223	0.0005048	4,543	9,920	20,501	13,477	-	1,549,641	(195,434)
3766-00	City Of Carlos	-	-	-	-	-	-	-	-	-	-
3824-00	City Of Champlin	2,541,752	0.0022446	0.0021694	19,524	42,632	88,110	57,922	-	6,659,928	(839,921)
3832-00	City Of Chanhassen	697,489	0.0006159	0.0005953	5,358	11,699	24,178	15,894	-	1,827,569	(230,485)
3836-00	City Of Chaska	3,793,857	0.0033503	0.0032380	29,142	63,633	131,514	86,455	-	9,940,709	(1,253,679)
3840-00	City Of Chatfield	330,988	0.0002923	0.0002825	2,542	5,552	11,474	7,543	-	867,258	(109,375)
3866-00	City Of Chisholm	946,749	0.0008360	0.0008080	7,272	15,879	32,819	21,575	-	2,480,682	(312,853)
3874-00	City Of Clara City	-	-	-	-	-	-	-	-	-	-
3886-00	City Of Clarkfield	-	-	-	-	-	-	-	-	-	-
3898-00	City Of Clearbrook	49,862	0.0000440	0.0000426	383	836	1,728	1,136	-	130,649	(16,477)
3908-00	City Of Cleveland	108,367	0.0000957	0.0000925	832	1,818	3,757	2,469	-	283,944	(35,810)
3913-00	City Of Climax	5,642	0.0000050	0.0000048	43	95	196	129	-	14,782	(1,864)
3932-00	City Of Cloquet	1,624,481	0.0014345	0.0013865	12,478	27,247	56,313	37,019	-	4,256,483	(536,809)
3958-00	City Of Cold Spring	711,408	0.0006282	0.0006072	5,465	11,932	24,661	16,212	-	1,864,041	(235,085)
3960-01	City Of Coleraine	198,590	0.0001754	0.0001695	1,525	3,331	6,884	4,525	-	250,347	(65,624)
3974-00	City Of Columbia Heights	3,461,707	0.0030569	0.0029545	26,591	58,062	120,000	78,886	-	9,070,405	(1,143,920)
3982-00	City Of Comfrey	-	-	-	-	-	-	-	-	-	-
4008-00	City Of Coon Rapids	10,062,640	0.0088860	0.0085883	77,295	168,777	348,821	229,308	-	26,366,249	(3,325,196)
4014-00	City Of Corcoran	1,158,068	0.0010227	0.0009884	8,896	19,424	40,144	26,390	-	3,034,385	(382,683)
4036-00	City Of Cosmos	-	-	-	-	-	-	-	-	-	-
4038-00	City Of Cottage Grove	5,872,876	0.0051862	0.0050124	45,112	98,503	203,583	133,832	-	15,388,180	(1,940,690)
4064-00	City Of Crookston	1,680,608	0.0014841	0.0014344	12,909	28,188	58,258	38,298	-	4,403,549	(555,356)
4070-00	City Of Crosby	468,317	0.0004136	0.0003997	3,597	7,855	16,234	10,672	-	1,227,090	(154,755)
4072-00	City Of Crosslake	444,563	0.0003926	0.0003794	3,415	7,456	15,411	10,131	-	1,164,848	(146,906)
4082-00	City Of Crystal	2,943,590	0.0025994	0.0025123	22,611	49,372	102,039	67,079	-	7,712,829	(972,708)
4093-00	City Of Cyrus	-	-	-	-	-	-	-	-	-	-
4122-00	City Of Danube	32,122	0.0000284	0.0000274	247	539	1,114	732	-	84,166	(10,615)
4146-00	City Of Dawson	211,134	0.0001864	0.0001802	1,622	3,541	7,319	4,811	-	553,215	(69,769)
4150-00	City Of Dayton	1,321,176	0.0011667	0.0011276	10,148	22,160	45,798	30,107	-	3,461,760	(436,582)
4158-00	City Of Deephaven	664,445	0.0005868	0.0005671	5,104	11,144	23,033	15,141	-	1,740,987	(219,566)
4170-00	City Of Deer River	257,651	0.0002275	0.0002199	1,979	4,321	8,931	5,871	-	675,101	(85,141)
4182-00	City Of Deerwood	180,146	0.0001591	0.0001538	1,384	3,022	6,245	4,105	-	472,021	(59,529)
4226-00	City Of Detroit Lakes	1,384,292	0.0012224	0.0011815	10,633	23,218	47,986	31,545	-	3,627,138	(457,439)
4240-00	City Of Dilworth	406,830	0.0003593	0.0003472	3,125	6,824	14,103	9,271	-	1,065,982	(134,437)
4300-01	City Of Duluth	23,495,326	0.0207481	0.0200530	180,477	394,078	814,464	535,414	-	61,562,733	(7,764,023)
4301-00	Township Of Duluth	-	-	-	-	-	-	-	-	-	-
4336-00	City Of Dundas	130,080	0.0001149	0.0001110	999	2,182	4,509	2,964	-	340,836	(42,985)
4346-00	City Of Eagan	11,329,107	0.0100044	0.0096692	87,023	190,019	392,723	258,169	-	29,684,662	(3,743,700)
4350-00	City Of Eagle Bend	-	-	-	-	-	-	-	-	-	-
4356-00	City Of Eagle Lake	-	-	-	-	-	-	-	-	-	-
4362-00	City Of East Bethel	128,305	0.0001133	0.0001095	986	2,152	4,448	2,924	-	336,185	(42,398)
4366-00	City Of East Grand Forks	2,343,871	0.0020698	0.0020005	18,004	39,313	81,250	53,412	-	6,141,438	(774,531)
4404-00	City Of Eden Prairie	8,318,068	0.0073455	0.0070994	63,894	139,516	288,345	189,553	-	21,795,101	(2,748,703)
4406-00	City Of Eden Valley	107,330	0.0000948	0.0000916	824	1,800	3,721	2,446	-	281,227	(35,467)
4410-00	City Of Edina	10,188,252	0.0089970	0.0086955	78,260	170,884	353,175	232,171	-	26,695,379	(3,366,705)
4434-00	City Of Elbow Lake	-	-	-	-	-	-	-	-	-	-
4452-00	City Of Elk River	3,834,294	0.0033860	0.0032725	29,453	64,311	132,916	87,376	-	10,046,664	(1,267,041)
4454-00	City Of Elko New Market	561,265	0.0004956	0.0004790	4,311	9,414	19,456	12,790	-	1,470,633	(185,470)
4486-00	City Of Elmore	-	-	-	-	-	-	-	-	-	-
4492-00	City Of Ely	460,770	0.0004069	0.0003933	3,539	7,728	15,973	10,500	-	1,207,314	(152,261)
4505-00	City Of Emily	-	-	-	-	-	-	-	-	-	-
4546-00	City Of Eveleth	803,307	0.0007094	0.0006856	6,171	13,474	27,847	18,306	-	2,104,834	(265,453)
4572-00	City Of Fairfax	192,007	0.0001696	0.0001639	1,475	3,220	6,656	4,375	-	503,098	(63,449)
4578-00	City Of Fairmont	1,351,920	0.0011938	0.0011538	10,385	22,675	46,864	30,808	-	3,542,318	(446,742)
4600-00	City Of Faribault	3,765,023	0.0033248	0.0032134	28,921	63,149	130,514	85,798	-	9,865,158	(1,244,151)
4610-00	City Of Farmington	2,576,396	0.0022751	0.0021989	19,790	43,213	89,311	58,711	-	6,750,704	(851,369)
4632-00	City Of Fergus Falls	2,121,468	0.0018734	0.0018106	16,296	35,583	73,541	48,344	-	5,558,696	(701,038)
4670-00	City Of Floodwood	25,261	0.0000223	0.0000216	194	424	876	576	-	66,189	(8,347)
4686-00	City Of Foley	286,506	0.0002530	0.0002445	2,201	4,805	9,932	6,529	-	750,708	(94,676)
4700-00	City Of Forest Lake	2,484,234	0.0021938	0.0021203	19,082	41,667	86,116	56,611	-	6,509,220	(820,914)

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

Employer Unit No.	Employer Name	Ending Net Pension Liability/(Asset)	Proportional Share Percentage Without State Share	Proportional Share Percentage With State Share	Direct Aid	Measurement Period Direct Aid and Pension Expense	Portion of NPL assumed by special funder by employer	On Behalf Payment	Measurement Period Indirect Aid	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Decrease 6.00%	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Increase 8.00%
4718-00	City Of Fosston	191,128	0.0001688	0.0001631	1,468	3,206	6,625	4,355	-	500,797	(63,158)
4756-00	City Of Frazee	129,791	0.0001146	0.0001108	997	2,177	4,499	2,958	-	340,079	(42,889)
4780-00	City Of Fridley	4,662,849	0.0041176	0.0039797	35,817	78,208	161,637	106,257	-	12,217,652	(1,540,837)
4788-00	City Of Fulda	134,577	0.0001188	0.0001149	1,034	2,257	4,665	3,067	-	352,620	(44,471)
4816-00	City Of Gaylord	275,053	0.0002429	0.0002348	2,113	4,613	9,535	6,268	-	720,697	(90,891)
4842-00	City Of Gibbon	143,821	0.0001270	0.0001227	1,105	2,412	4,986	3,277	-	376,842	(47,526)
4844-00	City Of Gilbert	584,013	0.0005157	0.0004984	4,486	9,795	20,245	13,309	-	1,530,239	(192,987)
4860-00	City Of Glencoe	711,082	0.0006279	0.0006069	5,462	11,927	24,650	16,204	-	1,863,185	(234,977)
4870-00	City Of Glenwood	388,191	0.0003428	0.0003313	2,982	6,511	13,457	8,846	-	1,017,142	(128,278)
4876-00	City Of Glyndon	308,628	0.0002725	0.0002634	2,371	5,177	10,699	7,033	-	808,672	(101,986)
4884-00	City Of Golden Valley	3,169,411	0.0027988	0.0027051	24,345	53,159	109,867	72,225	-	8,304,530	(1,047,331)
4896-00	City Of Goodhue	-	-	-	-	-	-	-	-	-	-
4904-00	City Of Goodview	481,490	0.0004252	0.0004109	3,699	8,076	16,691	10,972	-	1,261,605	(159,108)
4940-00	City Of Grand Meadow	106,566	0.0000941	0.0000910	819	1,787	3,694	2,428	-	279,226	(35,215)
4952-00	City Of Grand Rapids	1,682,063	0.0014854	0.0014356	12,921	28,213	58,309	38,331	-	4,407,361	(555,837)
4960-00	City Of Granite Falls	441,790	0.0003901	0.0003771	3,394	7,410	15,315	10,068	-	1,157,582	(145,989)
5062-00	City Of Hallcock	45,226	0.0000399	0.0000386	347	759	1,568	1,031	-	118,501	(14,945)
5072-00	City Of Ham Lake	88,362	0.0000780	0.0000754	679	1,482	3,063	2,014	-	231,528	(29,199)
5096-02	City Of Hancock	-	-	-	-	-	-	-	-	-	-
5122-00	City Of Harris	-	-	-	-	-	-	-	-	-	-
5142-00	City Of Hastings	4,957,638	0.0043780	0.0042313	38,082	83,153	171,856	112,975	-	12,990,063	(1,638,250)
5160-00	City Of Hawley	314,253	0.0002775	0.0002682	2,414	5,271	10,894	7,161	-	823,409	(103,845)
5188-00	City Of Hector	219,732	0.0001940	0.0001875	1,688	3,685	7,617	5,007	-	575,744	(72,610)
5208-00	City Of Henderson	150,840	0.0001332	0.0001287	1,159	2,530	5,229	3,437	-	395,233	(49,845)
5224-00	City Of Henning	95,476	0.0000843	0.0000815	733	1,601	3,310	2,176	-	250,168	(31,550)
5234-00	City Of Hermantown	1,618,298	0.0014291	0.0013812	12,431	27,143	56,098	36,878	-	4,240,284	(534,766)
5240-00	City Of Heron Lake	36,553	0.0000323	0.0000312	281	613	1,267	833	-	95,777	(12,079)
5246-00	City Of Hibbing	3,946,444	0.0034850	0.0033682	30,314	66,192	136,803	89,932	-	10,340,521	(1,304,101)
5266-00	City Of Hill City	158,533	0.0001400	0.0001353	1,218	2,659	5,496	3,613	-	415,391	(52,387)
5304-00	City Of Hokah	91,791	0.0000811	0.0000783	705	1,540	3,182	2,092	-	240,511	(30,332)
5354-00	City Of Hopkins	3,494,953	0.0030863	0.0029829	26,846	58,619	121,152	79,643	-	9,157,518	(1,154,906)
5362-00	City Of Houston	64,495	0.0000570	0.0000550	495	1,082	2,236	1,470	-	168,991	(21,312)
5366-00	City Of Howard Lake	298,552	0.0002636	0.0002548	2,293	5,007	10,349	6,803	-	782,270	(98,656)
5376-00	City Of Hugo	105,325	0.0000930	0.0000899	809	1,767	3,651	2,400	-	275,973	(34,805)
5392-00	City Of Hutchinson	1,831,678	0.0016175	0.0015633	14,070	30,722	63,495	41,740	-	4,799,386	(605,278)
5416-00	City Of International Falls	1,389,107	0.0012267	0.0011856	10,670	23,299	48,153	31,655	-	3,639,754	(459,030)
5420-00	City Of Inver Grove Heights	6,067,583	0.0053581	0.0051786	46,607	101,769	210,332	138,269	-	15,898,355	(2,005,031)
5442-00	City Of Isanti	818,528	0.0007228	0.0006986	6,287	13,729	28,374	18,653	-	2,144,716	(270,482)
5452-00	City Of Isle	225,603	0.0001992	0.0001925	1,733	3,784	7,821	5,141	-	591,127	(74,550)
5458-00	City Of Ivanhoe	-	-	-	-	-	-	-	-	-	-
5470-00	City Of Janesville	275,042	0.0002429	0.0002347	2,113	4,613	9,534	6,268	-	720,669	(90,888)
5500-00	City Of Jordan	896,697	0.0007918	0.0007653	6,888	15,040	31,084	20,434	-	2,349,536	(296,313)
5528-00	City Of Kasson	617,482	0.0005453	0.0005270	4,743	10,357	21,405	14,071	-	1,617,934	(204,047)
5534-00	City Of Keewatin	183,306	0.0001619	0.0001564	1,408	3,075	6,354	4,177	-	480,301	(60,573)
5556-00	City Of Kenyon	261,815	0.0002312	0.0002235	2,011	4,391	9,076	5,966	-	686,011	(86,517)
5586-01	City Of Kimball	-	-	-	-	-	-	-	-	-	-
5626-00	City Of La Crescent	549,837	0.0004855	0.0004693	4,224	9,222	19,060	12,530	-	1,440,691	(181,694)
5650-00	City Of Lake Benton	-	-	-	-	-	-	-	-	-	-
5654-00	City Of Lake City	765,495	0.0006760	0.0006533	5,880	12,839	26,536	17,444	-	2,005,760	(252,958)
5656-00	City Of Lake Crystal	167,374	0.0001478	0.0001429	1,286	2,807	5,802	3,814	-	438,555	(55,309)
5662-00	City Of Lake Elmo	596,286	0.0005266	0.0005089	4,580	10,001	20,670	13,588	-	1,562,397	(197,043)
5702-00	City Of Lake Park	114,216	0.0001009	0.0000975	877	1,916	3,959	2,603	-	299,271	(37,743)
5712-00	City Of Lake Shore	125,324	0.0001107	0.0001070	963	2,102	4,344	2,856	-	328,375	(41,413)
5724-00	City Of Lakefield	180,917	0.0001598	0.0001544	1,390	3,034	6,271	4,123	-	474,400	(59,784)
5742-00	City Of Lakeville	7,654,352	0.0067594	0.0065329	58,796	128,383	265,338	174,428	-	20,056,026	(2,529,378)
5752-00	City Of Lambertson	36,220	0.0000320	0.0000309	278	608	1,256	825	-	94,905	(11,969)
5794-00	City Of Le Center	311,332	0.0002749	0.0002657	2,391	5,222	10,792	7,095	-	815,755	(102,879)
5804-00	City Of Le Sueur	769,238	0.0006793	0.0006565	5,909	12,902	26,666	17,529	-	2,015,568	(254,195)
5856-01	City Of Lester Prairie	87,770	0.0000775	0.0000749	674	1,472	3,043	2,000	-	229,976	(29,004)
5862-00	City Of Lewistown	120,924	0.0001068	0.0001032	929	2,028	4,192	2,756	-	316,847	(39,959)
5906-00	City Of Lino Lakes	2,485,452	0.0021948	0.0021213	19,092	41,688	86,158	56,639	-	6,512,411	(821,317)
5918-00	City Of Litchfield	709,409	0.0006265	0.0006055	5,449	11,899	24,592	16,166	-	1,858,801	(234,424)
5926-00	City Of Little Falls	1,319,239	0.0011650	0.0011260	10,134	22,127	45,731	30,063	-	3,456,686	(435,942)
5960-00	City Of Long Lake	88,207	0.0000779	0.0000753	678	1,479	3,058	2,010	-	231,120	(29,148)
5964-00	City Of Long Prairie	422,151	0.0003728	0.0003603	3,243	7,081	14,634	9,620	-	1,106,125	(139,500)
5968-00	City Of Lonsdale	472,099	0.0004169	0.0004029	3,626	7,918	16,365	10,758	-	1,236,999	(156,005)
6010-00	City Of Lyle	-	-	-	-	-	-	-	-	-	-
6034-00	City Of Madelia	279,466	0.0002468	0.0002385	2,147	4,687	9,688	6,368	-	732,260	(92,349)
6040-00	City Of Madison Lake	129,065	0.0001140	0.0001102	991	2,165	4,474	2,941	-	338,178	(42,649)
6048-00	City Of Mahtomedi	585,045	0.0005166	0.0004993	4,494	9,813	20,281	13,332	-	1,532,942	(193,328)
6078-00	City Of Mankato	6,234,488	0.0055055	0.0053211	47,889	104,569	216,118	142,072	-	16,335,680	(2,060,185)
6100-00	City Of Maple Grove	7,721,793	0.0068189	0.0065905	59,314	129,515	267,676	175,965	-	20,232,735	(2,551,664)
6114-02	City Of Mapleton	242,440	0.0002141	0.0002069	1,862	4,066	8,404	5,525	-	635,245	(80,114)
6120-00	City Of Maplewood	8,806,564	0.0077768	0.0075163	67,647	147,709	305,279	200,685	-	23,075,063	(2,910,126)
6140-00	City Of Marshall	1,684,511	0.0014875	0.0014377	12,939	28,254	58,393	38,387	-	4,413,775	(556,646)
6198-00	City Of Mc Gregor	-	-	-	-	-	-	-	-	-	-

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

Employer Unit No.	Employer Name	Ending Net Pension Liability/(Asset)	Proportional Share Percentage Without State Share	Proportional Share Percentage With State Share	Direct Aid	Measurement Period Direct Aid and Pension Expense	Portion of NPL assumed by special funder by employer	On Behalf Payment	Measurement Period Indirect Aid	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Decrease 6.00%	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Increase 8.00%
6224-00	City Of Medina	916,107	0.0008090	0.0007819	7,037	15,366	31,757	20,876	-	2,400,394	(302,727)
6232-00	City Of Melrose	297,770	0.0002630	0.0002541	2,287	4,994	10,322	6,786	-	780,220	(98,398)
6238-02	City Of Menahga	158,933	0.0001403	0.0001356	1,221	2,666	5,509	3,622	-	416,437	(52,519)
6244-00	City Of Mendota Heights	1,740,248	0.0015368	0.0014853	13,368	29,188	60,326	39,657	-	4,559,819	(575,064)
6272-00	City Of Milaca	394,260	0.0003482	0.0003365	3,028	6,613	13,667	8,984	-	1,033,044	(130,283)
6296-00	City Of Minneapolis	154,681,941	0.1365955	0.1320190	1,188,171	2,594,419	5,362,041	3,524,908	-	405,299,468	(51,114,599)
6296-04	City Of Minneapolis Park & Recreat	3,664,571	0.0032361	0.0031277	28,149	61,464	127,032	83,509	-	9,601,953	(1,210,956)
6310-00	City Of Minnetonka	49,636	0.0000438	0.0000424	381	833	1,721	1,131	-	130,058	(16,402)
6318-00	City Of Minnesota Lake	68,168	0.0000602	0.0000582	524	1,143	2,363	1,553	-	178,615	(22,526)
6320-00	City Of Minnetonka	8,775,357	0.0077493	0.0074897	67,407	147,186	304,197	199,974	-	22,993,294	(2,899,814)
6324-00	City Of Minnetrista	1,289,463	0.0011387	0.0011005	9,905	21,628	44,699	29,384	-	3,378,665	(426,103)
6352-00	City Of Montevideo	776,628	0.0006858	0.0006628	5,966	13,026	26,922	17,698	-	2,034,930	(256,636)
6354-00	City Of Montgomery	518,267	0.0004577	0.0004423	3,981	8,693	17,966	11,810	-	1,357,969	(171,261)
6368-00	City Of Moorhead	6,742,205	0.0059539	0.0057544	51,789	113,084	233,718	153,642	-	17,666,007	(2,227,960)
6382-00	City Of Moose Lake	6,608	0.0000058	0.0000056	51	111	229	151	-	17,315	(2,184)
6398-00	City Of Morgan	53,677	0.0000474	0.0000458	412	900	1,861	1,223	-	140,645	(17,737)
6406-00	City Of Morris	-	-	-	-	-	-	-	-	-	-
6412-00	City Of Morristown	-	-	-	-	-	-	-	-	-	-
6424-00	City Of Motley	68,604	0.0000606	0.0000586	527	1,151	2,378	1,563	-	179,756	(22,670)
6430-00	City Of Mound	107,746	0.0000951	0.0000920	828	1,807	3,735	2,455	-	282,316	(35,604)
6434-00	City Of Mounds View	1,777,089	0.0015693	0.0015167	13,651	29,806	61,603	40,496	-	4,656,349	(587,238)
6440-00	City Of Mountain Lake	310,765	0.0002744	0.0002652	2,387	5,212	10,773	7,082	-	814,269	(102,692)
6472-02	City Of Nashwauk	186,882	0.0001650	0.0001595	1,436	3,134	6,478	4,259	-	489,670	(61,755)
6506-00	City Of New Brighton	2,947,819	0.0026031	0.0025159	22,643	49,443	102,186	67,175	-	7,723,910	(974,106)
6518-00	City Of New Hope	3,050,759	0.0026940	0.0026038	23,434	51,169	105,754	69,521	-	9,993,636	(1,008,122)
6534-01	City Of New Prague	944,738	0.0008343	0.0008063	7,257	15,846	32,749	21,529	-	2,475,413	(312,188)
6540-00	City Of New Richland	118,686	0.0001048	0.0001013	912	1,991	4,114	2,705	-	310,984	(39,220)
6542-00	City Of Scandia	45,842	0.0000405	0.0000391	352	769	1,589	1,045	-	120,115	(15,148)
6550-00	City Of New Ulm	1,883,938	0.0016637	0.0016079	14,471	31,599	65,307	42,931	-	4,936,316	(622,547)
6552-00	City Of New York Mills	172,673	0.0001525	0.0001474	1,326	2,896	5,986	3,935	-	452,439	(57,060)
6582-00	City Of Nisswa	420,752	0.0003716	0.0003591	3,232	7,057	14,585	9,588	-	1,102,460	(139,037)
6616-02	City Of North Branch	1,187,923	0.0010490	0.0010139	9,125	19,925	41,179	27,071	-	3,112,611	(392,549)
6624-00	City Of North Mankato	1,413,439	0.0012482	0.0012064	10,857	23,707	48,997	32,210	-	3,703,510	(467,071)
6634-00	City Of North St Paul	1,864,786	0.0016467	0.0015916	14,324	31,277	64,643	42,495	-	4,886,135	(616,218)
6638-00	City Of Northfield	2,294,896	0.0020266	0.0019587	17,628	38,491	79,552	52,296	-	6,013,114	(758,348)
6674-00	City Of Oak Park Heights	1,048,679	0.0009261	0.0008950	8,055	17,589	36,352	23,897	-	2,747,761	(346,536)
6680-00	City Of Oakdale	5,514,406	0.0048696	0.0047065	42,358	92,491	191,157	125,663	-	14,448,913	(1,822,234)
6710-00	City Of Olivia	410,666	0.0003626	0.0003505	3,154	6,888	14,236	9,358	-	1,076,031	(135,704)
6718-00	City Of Onamia	91,497	0.0000808	0.0000781	703	1,535	3,172	2,085	-	239,742	(30,235)
6732-00	City Of Orono	2,729,523	0.0024104	0.0023296	20,967	45,781	94,619	62,201	-	7,151,929	(901,970)
6742-00	City Of Ortonville	-	-	-	-	-	-	-	-	-	-
6752-00	City Of Osakis	221,220	0.0001954	0.0001888	1,699	3,710	7,669	5,041	-	579,643	(73,102)
6766-00	City Of Osseo	933,716	0.0008245	0.0007969	7,172	15,661	32,367	21,278	-	2,446,533	(308,546)
6780-00	City Of Ostrander	-	-	-	-	-	-	-	-	-	-
6786-00	City Of Owatonna	3,615,173	0.0031925	0.0030855	27,770	60,636	125,320	82,383	-	9,472,520	(1,194,633)
6810-00	City Of Park Rapids	717,372	0.0006335	0.0006123	5,510	12,032	24,868	16,348	-	1,879,668	(237,055)
6820-01	City Of Parkers Prairie	127,819	0.0001129	0.0001091	982	2,144	4,431	2,913	-	334,913	(42,238)
6834-00	City Of Paynesville	289,821	0.0002559	0.0002474	2,226	4,861	10,047	6,604	-	759,391	(95,771)
6850-00	City Of Pelican Rapids	289,257	0.0002554	0.0002469	2,222	4,852	10,027	6,592	-	757,916	(95,585)
6862-00	City Of Pequot Lakes	339,284	0.0002996	0.0002896	2,606	5,691	11,761	7,732	-	888,996	(112,116)
6870-00	City Of Perham	573,922	0.0005068	0.0004898	4,409	9,626	19,895	13,079	-	1,503,797	(189,652)
6888-00	City Of Pierz	116,016	0.0001025	0.0000990	891	1,946	4,022	2,644	-	303,986	(38,337)
6890-00	City Of Pillager	80,193	0.0000708	0.0000684	616	1,345	2,780	1,827	-	210,123	(26,500)
6892-00	Township Of Pike Bay	-	-	-	-	-	-	-	-	-	-
6906-00	City Of Pine City	65,355	0.0000577	0.0000558	502	1,096	2,266	1,489	-	171,245	(21,597)
6924-00	City Of Pine River	111,054	0.0000981	0.0000948	853	1,863	3,850	2,531	-	290,985	(36,698)
6930-00	City Of Plainview	495,095	0.0004372	0.0004226	3,803	8,304	17,162	11,282	-	1,297,253	(163,604)
6956-00	City Of Plymouth	9,298,501	0.0082113	0.0079362	71,425	155,960	322,332	211,895	-	24,364,045	(3,072,687)
7010-02	City Of Preston	208,547	0.0001842	0.0001780	1,602	3,498	7,229	4,752	-	546,439	(68,914)
7016-00	City Of Princeton	937,340	0.0008277	0.0008000	7,200	15,722	32,493	21,360	-	2,456,030	(309,744)
7022-00	City Of Prior Lake	4,266,825	0.0037679	0.0036417	32,775	71,566	147,909	97,233	-	11,179,986	(1,409,971)
7026-00	City Of Proctor	518,276	0.0004577	0.0004423	3,981	8,693	17,966	11,811	-	1,357,992	(171,264)
7048-00	City Of Ramsey	2,883,660	0.0025465	0.0024612	22,150	48,366	99,962	65,713	-	7,555,800	(952,905)
7050-00	City Of Randall	-	-	-	-	-	-	-	-	-	-
7078-00	City Of Red Wing	5,427,418	0.0047928	0.0046322	41,690	91,032	188,141	123,681	-	14,220,986	(1,793,489)
7084-00	City Of Redwood Falls	902,831	0.0007973	0.0007706	6,935	15,143	31,297	20,574	-	2,365,609	(298,340)
7104-00	City Of Renville	173,910	0.0001536	0.0001484	1,336	2,917	6,029	3,963	-	455,681	(57,469)
7110-00	City Of Rice	136,253	0.0001203	0.0001163	1,047	2,285	4,723	3,105	-	357,011	(45,025)
7132-00	City Of Richfield	7,187,055	0.0063467	0.0061341	55,207	120,546	249,139	163,779	-	18,831,608	(2,374,960)
7160-00	City Of Robbinsdale	2,139,183	0.0018891	0.0018258	16,432	35,880	74,155	48,748	-	5,605,113	(706,892)
7164-00	City Of Rochester	25,048,102	0.0221193	0.0213782	192,404	420,122	868,291	570,799	-	65,631,335	(8,277,137)
7206-00	City Of Rogers	2,508,803	0.0022155	0.0021412	19,271	42,079	86,968	57,171	-	6,573,597	(829,033)
7238-00	City Of Roseau	429,430	0.0003792	0.0003665	3,299	7,203	14,886	9,786	-	1,125,197	(141,905)
7250-00	City Of Rosemount	3,151,068	0.0027826	0.0026894	24,205	52,852	109,232	71,807	-	8,256,466	(1,041,269)
7258-00	City Of Roseville	7,820,558	0.0069061	0.0066747	60,073	131,171	271,099	178,216	-	20,491,520	(2,584,301)
7286-00	City Of Royaltown	103,027	0.0000910	0.0000879	791	1,728	3,571	2,348	-	269,952	(34,045)

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

Employer Unit No.	Employer Name	Ending Net Pension Liability/(Asset)	Proportional Share Percentage Without State Share	Proportional Share Percentage With State Share	Direct Aid	Measurement Period Direct Aid and Pension Expense	Portion of NPL assumed by special funder by employer	On Behalf Payment	Measurement Period Indirect Aid	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Decrease 6.00%	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Increase 8.00%
7294-00	City Of Rushford	258,938	0.0002287	0.0002210	1,989	4,343	8,976	5,901	-	678,472	(85,566)
7318-00	City Of St Anthony	2,898,505	0.0025596	0.0024738	22,265	48,615	100,477	66,051	-	7,594,697	(957,810)
7324-00	City Of St Charles	411,044	0.0003630	0.0003508	3,157	6,894	14,249	9,367	-	1,077,023	(135,829)
7330-00	City Of St Cloud	16,228,927	0.0143313	0.0138512	124,661	272,201	562,575	369,826	-	42,523,228	(5,362,844)
7334-00	City Of St Francis	1,136,439	0.0010036	0.0009699	8,729	19,061	39,395	25,897	-	2,977,710	(375,536)
7340-00	City Of St James	479,091	0.0004231	0.0004089	3,680	8,036	16,608	10,918	-	1,255,320	(158,315)
7350-00	City Of St Joseph	849,290	0.0007500	0.0007249	6,524	14,245	29,441	19,354	-	2,225,320	(280,648)
7356-00	City Of St Louis Park	8,753,927	0.0077304	0.0074714	67,242	146,826	303,454	199,485	-	22,937,143	(2,892,732)
7368-00	City Of St Michael	60,129	0.0000531	0.0000513	462	1,009	2,084	1,370	-	157,550	(19,870)
7370-00	City Of St Paul	96,926,434	0.0855931	0.0827255	744,529	1,625,709	3,359,950	2,208,770	-	253,967,800	(32,029,310)
7474-00	City Of St Paul Park	684,260	0.0006043	0.0005840	5,256	11,477	23,720	15,593	-	1,792,907	(226,114)
7476-01	City Of St Peter	1,234,928	0.0010905	0.0010540	9,486	20,713	42,809	28,142	-	3,235,774	(408,082)
7524-00	City Of Sartell	2,203,146	0.0019455	0.0018804	16,923	36,953	76,372	50,206	-	5,772,710	(728,029)
7526-00	City Of Sauk Centre	582,287	0.0005142	0.0004970	4,473	9,766	20,185	13,269	-	1,525,716	(192,417)
7532-00	City Of Sauk Rapids	1,538,708	0.0013588	0.0013133	11,819	25,808	53,339	35,064	-	4,031,741	(508,466)
7536-00	City Of Savage	4,313,471	0.0038091	0.0036815	33,133	72,348	149,526	98,296	-	11,302,208	(1,425,385)
7562-00	City Of Sebeka	90,972	0.0000803	0.0000776	699	1,526	3,154	2,073	-	238,365	(30,062)
7578-00	City Of Shakopee	6,263,020	0.0055307	0.0053454	48,109	105,047	217,107	142,722	-	16,410,439	(2,069,613)
7638-00	City Of Silver Bay	324,677	0.0002867	0.0002771	2,494	5,446	11,255	7,399	-	850,722	(107,289)
7648-00	City Of Silver Lake	-	-	-	-	-	-	-	-	-	-
7680-00	City Of Slayton	316,746	0.0002797	0.0002703	2,433	5,313	10,980	7,218	-	829,942	(104,669)
7682-00	City Of Sleepy Eye	514,971	0.0004548	0.0004395	3,956	8,637	17,851	11,735	-	1,349,333	(170,172)
7692-00	City Of South St Paul	2,994,227	0.0026441	0.0025555	23,000	50,221	103,795	68,233	-	7,845,511	(989,442)
7742-00	City Of Spring Grove	-	-	-	-	-	-	-	-	-	-
7750-00	City Of Spring Lake Park	963,480	0.0008508	0.0008223	7,401	16,160	33,399	21,956	-	2,524,522	(318,382)
7766-00	City Of Springfield Municipal Utilitie	335,175	0.0002960	0.0002861	2,575	5,622	11,619	7,638	-	878,231	(110,759)
7796-00	City Of Staples	484,208	0.0004276	0.0004133	3,719	8,121	16,785	11,034	-	1,268,728	(160,006)
7804-00	City Of Starbuck	287,002	0.0002534	0.0002450	2,205	4,814	9,949	6,540	-	752,006	(94,840)
7824-00	City Of Stillwater	3,832,620	0.0033845	0.0032711	29,440	64,283	132,858	87,338	-	10,042,276	(1,266,488)
7966-00	City Of Thief River Falls	1,701,541	0.0015026	0.0014522	13,070	28,539	58,984	38,775	-	4,458,398	(562,274)
8014-00	City Of Tracy	205,764	0.0001817	0.0001756	1,581	3,451	7,133	4,689	-	599,144	(67,995)
8026-00	0	53,009	0.0000468	0.0000452	407	889	1,838	1,208	-	138,894	(17,517)
8040-00	City Of Truman	24,302	0.0000215	0.0000207	187	408	842	554	-	63,677	(8,031)
8062-00	City Of Twin Valley	26,633	0.0000235	0.0000227	205	447	923	607	-	69,785	(8,801)
8064-00	City Of Two Harbors	702,107	0.0006200	0.0005992	5,393	11,776	24,339	16,000	-	1,839,670	(232,011)
8070-00	City Of Tyler	134,555	0.0001188	0.0001148	1,034	2,257	4,664	3,066	-	352,564	(44,464)
8102-01	City Of Vadnais Heights	366,673	0.0003238	0.0003130	2,817	6,150	12,711	8,356	-	960,760	(121,167)
8130-00	City Of Verndale	32,604	0.0000288	0.0000278	250	547	1,130	743	-	85,428	(10,774)
8148-00	City Of Victoria	183,692	0.0001622	0.0001568	1,411	3,081	6,368	4,186	-	481,312	(60,701)
8168-00	City Of Virginia	4,168,907	0.0036814	0.0035581	32,023	69,923	144,515	95,001	-	10,923,420	(1,377,614)
8188-00	City Of Wabasha	525,905	0.0004644	0.0004489	4,040	8,821	18,230	11,984	-	1,377,984	(173,785)
8194-00	City Of Waconia	105,461	0.0000931	0.0000900	810	1,769	3,656	2,403	-	276,330	(34,850)
8202-00	City Of Wadena	640,444	0.0005656	0.0005466	4,919	10,742	22,201	14,595	-	1,678,099	(211,634)
8210-00	City Of Waite Park	1,127,440	0.0009956	0.0009623	8,660	18,910	39,083	25,692	-	2,954,132	(372,562)
8222-00	City Of Walker	172,822	0.0001526	0.0001475	1,328	2,899	5,991	3,938	-	452,829	(57,109)
8226-00	City Of Walnut Grove	57,936	0.0000512	0.0000494	445	972	2,008	1,320	-	151,805	(19,145)
8260-00	City Of Warroad	334,248	0.0002952	0.0002853	2,567	5,606	11,587	7,617	-	875,801	(110,452)
8266-00	City Of Waseca	1,549,521	0.0013683	0.0013225	11,902	25,990	53,714	35,311	-	4,060,075	(512,039)
8284-00	City Of Watertown	82,231	0.0000726	0.0000702	632	1,379	2,851	1,874	-	215,463	(27,173)
8286-00	City Of Waterville	297,933	0.0002631	0.0002543	2,289	4,997	10,328	6,789	-	780,648	(98,452)
8296-00	City Of Waubun	17,238	0.0000152	0.0000147	132	289	598	393	-	45,166	(5,696)
8308-00	City Of Wayzata	1,337,786	0.0011814	0.0011418	10,276	22,438	46,374	30,486	-	3,505,284	(442,071)
8324-00	City Of Wells	380,957	0.0003364	0.0003251	2,926	6,390	13,206	8,681	-	998,188	(125,887)
8334-00	City Of West Concord	98,301	0.0000868	0.0000839	755	1,649	3,408	2,240	-	257,568	(32,483)
8342-00	City Of West St Paul	3,573,717	0.0031559	0.0030501	27,451	59,941	123,883	81,438	-	9,363,895	(1,180,934)
8354-00	City Of Westbrook	83,280	0.0000735	0.0000711	640	1,397	2,887	1,898	-	218,211	(27,520)
8376-00	City Of Wheaton	-	-	-	-	-	-	-	-	-	-
8384-00	City Of White Bear Lake	4,463,496	0.0039416	0.0038095	34,286	74,864	154,727	101,715	-	11,695,305	(1,474,961)
8412-00	City Of Willmar	2,608,585	0.0023036	0.0022264	20,038	43,753	90,426	59,445	-	6,835,046	(862,006)
8446-00	City Of Windom	645,724	0.0005702	0.0005511	4,960	10,830	22,384	14,715	-	1,691,934	(213,379)
8460-00	City Of Winnebago	151,807	0.0001341	0.0001296	1,166	2,546	5,262	3,459	-	397,767	(50,165)
8462-00	City Of Winona	4,778,795	0.0042200	0.0040786	36,708	80,153	165,657	108,900	-	12,521,456	(1,579,151)
8470-00	City Of Winsted	348,261	0.0003075	0.0002972	2,675	5,841	12,072	7,936	-	912,518	(115,083)
8472-00	City Of Winthrop	303,448	0.0002680	0.0002590	2,331	5,090	10,519	6,915	-	795,099	(100,274)
8496-00	City Of Woodbury	8,934,849	0.0078901	0.0076258	68,632	149,861	309,726	203,608	-	23,411,199	(2,952,518)
8518-01	City Of Worthington	1,866,858	0.0016486	0.0015933	14,340	31,312	64,715	42,542	-	4,891,564	(616,903)
8546-00	City Of Wyoming	796,123	0.0007030	0.0006795	6,115	13,353	27,598	18,142	-	2,086,012	(263,079)
8570-00	City Of Zumbrota	464,880	0.0004105	0.0003968	3,571	7,797	16,115	10,594	-	1,218,083	(153,619)
9110-00	Centennial Lakes Police Dept	1,356,479	0.0011979	0.0011577	10,420	22,752	47,022	30,912	-	3,554,263	(448,248)
9165-00	Excelsior Fire District	241,191	0.0002130	0.0002059	1,853	4,045	8,361	5,496	-	631,972	(79,702)
9191-00	City Of Cuyuna	45,378	0.0000401	0.0000387	349	761	1,573	1,034	-	118,899	(14,995)
9265-00	Metropolitan Airports Commission	16,347,168	0.0144357	0.0139521	125,569	274,185	566,674	372,521	-	42,833,044	(5,401,916)
9294-00	White Earth Tribal Public Safety	1,758,716	0.0015531	0.0015010	13,509	29,438	60,966	40,078	-	4,608,208	(581,167)
9300-00	Three Rivers Park District	1,176,416	0.0010389	0.0010041	9,036	19,792	40,780	26,808	-	3,082,459	(388,746)
9304-00	Metropolitan Council	13,386,051	0.0118209	0.0114248	102,823	224,519	464,027	305,043	-	35,074,291	(4,423,416)
9396-00	Police Dept Of Sherburn And Welcc	198,645	0.0001754	0.0001695	1,526	3,332	6,886	4,527	-	520,492	(65,642)

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

Employer Unit No.	Employer Name	Ending Net Pension Liability/(Asset)	Proportional Share Percentage Without State Share	Proportional Share Percentage With State Share	Direct Aid	Measurement Period Direct Aid and Pension Expense	Portion of NPL assumed by special funder by employer	On Behalf Payment	Measurement Period Indirect Aid	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Decrease 6.00%	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption 1% Increase 8.00%
9482-00	South Lake Minnetonka Police Dep	1,488,942	0.0013148	0.0012708	11,437	24,973	51,614	33,930	-	3,901,345	(492,021)
9495-00	Dept Of Military Affairs	2,545,477	0.0022478	0.0021725	19,553	42,694	88,239	58,007	-	6,669,688	(841,152)
9545-00	University Of Minnesota	9,492,785	0.0083828	0.0081020	72,918	159,219	329,067	216,323	-	24,873,108	(3,136,888)
9562-00	West Metro Fire-Rescue District	1,023,595	0.0009039	0.0008736	7,863	17,168	35,483	23,326	-	2,682,036	(338,247)
9568-00	West Hennepin Public Safety Depar	1,003,678	0.0008863	0.0008566	7,710	16,834	34,792	22,872	-	2,629,850	(331,665)
9614-00	Spring Lake Park Blaine Mounds Vic	1,191,494	0.0010522	0.0010169	9,152	19,984	41,303	27,152	-	3,121,968	(393,729)
9950-00	State Of Minnesota	39,254,899		0.0335035	301,532			894,545	-	102,856,156	(12,971,769)
TOTAL		1,171,664,000	1.0000000	1.0000000	\$ 9,000,000	\$ 18,993,452	\$ 39,254,899	\$ 26,700,000	\$ -	\$ 3,070,008,000	\$ (387,176,000)

Less State of MN (39,254,899)  
Total 1,132,409,101

State collective pension expense 18,993,452