

Public Employees Retirement Association of Minnesota
Police and Fire Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2022 and June 30, 2021

Employer Unit No.	Employer Name	2022 Proportional Share Percentage	2021 Proportional Share Percentage	Change in Proportion from 2021 to 2022	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$771,894,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2022	Change in NPL Proportion Remaining Deferred Outflows
0002-00	AITKIN COUNTY	0.1181%	0.1110%	0.0071%	\$ 54,804	\$ 9,134	\$ 45,670
0006-00	ANOKA COUNTY	1.0946%	1.1039%	-0.0093%	(71,786)	(11,964)	(59,822)
0008-01	BECKER COUNTY	0.1598%	0.1576%	0.0022%	16,982	2,830	14,151
0010-00	BELTRAMI COUNTY	0.2719%	0.2654%	0.0065%	50,173	8,362	41,811
0012-00	BENTON COUNTY REVENUE	0.1751%	0.1708%	0.0043%	33,191	5,532	27,660
0014-00	BIG STONE COUNTY	0.0344%	0.0331%	0.0013%	10,035	1,672	8,362
0016-00	BLUE EARTH COUNTY	0.2386%	0.2358%	0.0028%	21,613	3,602	18,011
0018-00	BROWN COUNTY	0.0802%	0.0710%	0.0092%	71,014	11,836	59,179
0020-00	CARLTON COUNTY	0.1933%	0.1908%	0.0025%	19,297	3,216	16,081
0022-00	CARVER COUNTY	0.5538%	0.5462%	0.0076%	58,664	9,777	48,887
0024-00	CASS COUNTY	0.3371%	0.3497%	-0.0126%	(97,259)	(16,210)	(81,049)
0026-00	CHIPPEWA COUNTY	0.0627%	0.0586%	0.0041%	31,648	5,275	26,373
0030-00	CHISAGO COUNTY	0.3239%	0.3161%	0.0078%	60,208	10,035	50,173
0032-00	CLAY COUNTY	0.2497%	0.2451%	0.0046%	35,507	5,918	29,589
0034-00	CLEARWATER COUNTY	0.0576%	0.0513%	0.0063%	48,629	8,105	40,524
0038-00	COOK COUNTY	0.0929%	0.0998%	-0.0069%	(53,261)	(8,877)	(44,384)
0040-00	COTTONWOOD COUNTY	0.0627%	0.0627%	0.0000%	-	-	-
0042-01	CROW WING COUNTY	0.2790%	0.2822%	-0.0032%	(24,701)	(4,117)	(20,584)
0046-00	DAKOTA COUNTY	0.6389%	0.6267%	0.0122%	94,171	15,695	78,476
0048-00	DODGE COUNTY	0.1605%	0.1566%	0.0039%	30,104	5,017	25,087
0050-00	DOUGLAS COUNTY	0.2516%	0.2480%	0.0036%	27,788	4,631	23,157
0052-00	FARIBAULT COUNTY CENTRAL SER	0.0929%	0.0888%	0.0041%	31,648	5,275	26,373
0054-00	FILLMORE COUNTY	0.1387%	0.1266%	0.0121%	93,399	15,567	77,833
0056-01	FREEBORN COUNTY	0.1630%	0.1625%	0.0005%	3,859	643	3,216
0058-00	GOODHUE COUNTY	0.3144%	0.3071%	0.0073%	56,348	9,391	46,957
0060-00	GRANT COUNTY	0.0666%	0.0673%	-0.0007%	(5,403)	(901)	(4,503)
0138-00	HOUSTON COUNTY	0.0930%	0.0875%	0.0055%	42,454	7,076	35,378
0140-00	HUBBARD COUNTY	0.1656%	0.1477%	0.0179%	138,169	23,028	115,141
0142-00	ISANTI COUNTY	0.1751%	0.1606%	0.0145%	111,925	18,654	93,271
0144-00	ITASCA COUNTY	0.2911%	0.3033%	-0.0122%	(94,171)	(15,695)	(78,476)
0148-00	JACKSON COUNTY	0.0913%	0.0864%	0.0049%	37,823	6,304	31,519
0150-00	KANABEC COUNTY REVENUE	0.1359%	0.1384%	-0.0025%	(19,297)	(3,216)	(16,081)
0152-00	KANDIYOHI COUNTY	0.2322%	0.2356%	-0.0034%	(26,244)	(4,374)	(21,870)
0156-00	KITSON COUNTY	0.0442%	0.0419%	0.0023%	17,754	2,959	14,795
0158-00	KOOCHICHIING COUNTY	0.0797%	0.0813%	-0.0016%	(12,350)	(2,058)	(10,292)
0160-00	LAC QUI PARLE COUNTY AUDITOR	0.0518%	0.0524%	-0.0006%	(4,631)	(772)	(3,859)
0162-00	LAKE COUNTY	0.1049%	0.1048%	0.0001%	772	129	643
0164-01	LAKE OF THE WOODS COUNTY	0.0485%	0.0533%	-0.0048%	(37,051)	(6,175)	(30,876)
0166-00	LE SUEUR COUNTY	0.1697%	0.1608%	0.0089%	68,699	11,450	57,249
0168-00	LINCOLN COUNTY	0.0408%	0.0396%	0.0012%	9,263	1,544	7,719
0172-00	LYON COUNTY	0.1063%	0.1037%	0.0026%	20,069	3,345	16,724
0176-00	MAHNOMEN COUNTY	0.0750%	0.0679%	0.0071%	54,804	9,134	45,670
0178-00	MARSHALL COUNTY	0.0973%	0.0886%	0.0087%	67,155	11,192	55,962
0180-00	MARTIN COUNTY	0.0988%	0.1018%	-0.0030%	(23,157)	(3,859)	(19,297)
0181-00	MC LEOD COUNTY	0.1665%	0.1574%	0.0091%	70,242	11,707	58,535
0182-00	MEEKER COUNTY	0.1423%	0.1412%	0.0011%	8,491	1,415	7,076
0186-00	MILLE LACS COUNTY	0.2344%	0.2263%	0.0081%	62,523	10,421	52,103
0188-00	MORRISON COUNTY	0.1522%	0.1401%	0.0121%	93,399	15,567	77,833
0190-01	MOWER COUNTY	0.1703%	0.1714%	-0.0011%	(8,491)	(1,415)	(7,076)
0192-00	MURRAY COUNTY	0.0715%	0.0751%	-0.0036%	(27,788)	(4,631)	(23,157)
0194-00	NICOLLET COUNTY	0.1161%	0.1110%	0.0051%	39,367	6,561	32,805
0196-00	NOBLES COUNTY	0.0857%	0.0912%	-0.0055%	(42,454)	(7,076)	(35,378)
0198-00	NORMAN COUNTY	0.0415%	0.0432%	-0.0017%	(13,122)	(2,187)	(10,935)
0202-00	OLMSTED COUNTY	0.6060%	0.6180%	-0.0120%	(92,627)	(15,438)	(77,189)
0206-00	OTTER TAIL COUNTY	0.2774%	0.2546%	0.0228%	175,992	29,332	146,660
0208-00	PENNINGTON COUNTY REVENUE	0.0775%	0.0650%	0.0125%	96,487	16,081	80,406
0212-00	PINE COUNTY	0.2629%	0.2389%	0.0240%	185,255	30,876	154,379
0214-00	PIPESTONE COUNTY	0.0910%	0.0875%	0.0035%	27,016	4,503	22,514
0216-00	POLK COUNTY	0.1837%	0.1946%	-0.0109%	(84,136)	(14,023)	(70,114)
0218-00	POPE COUNTY	0.0681%	0.0584%	0.0097%	74,874	12,479	62,395
0230-01	RAMSEY COUNTY	1.7280%	1.7097%	0.0183%	141,257	23,543	117,714
0290-00	RED LAKE COUNTY	0.0523%	0.0507%	0.0016%	12,350	2,058	10,292
0292-00	REDWOOD COUNTY	0.0944%	0.0793%	0.0151%	116,556	19,426	97,130
0296-00	RENVILLE COUNTY	0.0991%	0.0940%	0.0051%	39,367	6,561	32,805
0298-00	RICE COUNTY	0.2569%	0.2513%	0.0056%	43,226	7,204	36,022

Public Employees Retirement Association of Minnesota
Police and Fire Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2022 and June 30, 2021

Employer	2022 Proportional Share Percentage	2021 Proportional Share Percentage	Change in Proportion from 2021 to 2022	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$771,894,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2022	Change in NPL Proportion Remaining Deferred Outflows
0302-00 ROCK COUNTY	0.0850%	0.0832%	0.0018%	13,894	2,316	11,578
0304-00 ROSEAU COUNTY	0.0819%	0.0832%	-0.0013%	(10,035)	(1,672)	(8,362)
0308-00 ST LOUIS COUNTY	0.8018%	0.7607%	0.0411%	317,248	52,875	264,374
0318-00 SCOTT COUNTY	0.3842%	0.3727%	0.0115%	88,768	14,795	73,973
0320-01 SHERBURNE COUNTY	0.5998%	0.5929%	0.0069%	53,261	8,877	44,384
0322-00 SIBLEY COUNTY	0.0967%	0.0845%	0.0122%	94,171	15,695	78,476
0324-00 STEARNS COUNTY	0.5755%	0.5111%	0.0644%	497,100	82,850	414,250
0326-00 STEELE COUNTY	0.1553%	0.1437%	0.0116%	89,540	14,923	74,616
0328-00 STEVENS COUNTY	0.0475%	0.0455%	0.0020%	15,438	2,573	12,865
0332-00 SWIFT COUNTY	0.0744%	0.0632%	0.0112%	86,452	14,409	72,043
0334-00 TODD COUNTY	0.1229%	0.1243%	-0.0014%	(10,807)	(1,801)	(9,005)
0336-00 TRAVERSE COUNTY	0.0365%	0.0369%	-0.0004%	(3,088)	(515)	(2,573)
0338-00 WABASHA COUNTY	0.1227%	0.1206%	0.0021%	16,210	2,702	13,508
0340-00 WADENA COUNTY	0.0818%	0.0775%	0.0043%	33,191	5,532	27,660
0342-00 WASECA COUNTY	0.0913%	0.0854%	0.0059%	45,542	7,590	37,951
0344-00 WASHINGTON COUNTY	0.9779%	0.9240%	0.0539%	416,051	69,342	346,709
0346-00 WATONWAN COUNTY	0.0541%	0.0492%	0.0049%	37,823	6,304	31,519
0348-00 WILKIN COUNTY	0.0475%	0.0504%	-0.0029%	\$ (22,385)	\$ (3,731)	\$ (18,654)
0350-03 WINONA COUNTY	0.1427%	0.1422%	0.0005%	3,859	643	3,216
0352-01 WRIGHT COUNTY	1.0762%	1.0573%	0.0189%	145,888	24,315	121,573
0354-00 YELLOW MEDICINE COUNTY	0.0684%	0.0723%	-0.0039%	(30,104)	(5,017)	(25,087)
0400-00 HENNEPIN COUNTY	2.8271%	2.6928%	0.1343%	1,036,654	172,776	863,878
0746-00 LAKE JOHANNA FIRE DEPARTMEN'	0.0373%	0.0356%	0.0017%	13,122	2,187	10,935
0748-00 MILLE LACS TRIBAL POLICE	0.1469%	0.1428%	0.0041%	31,648	5,275	26,373
0758-00 LEECH LAKE BAND OF OJIBWE	0.1632%	0.1416%	0.0216%	166,729	27,788	138,941
0759-00 LAKES AREA POLICE	0.0933%	0.0847%	0.0086%	66,383	11,064	55,319
0766-00 LOWER SIOUX COMMUNITY POLICI	0.0134%	0.0321%	-0.0187%	(144,344)	(24,057)	(120,287)
0767-00 LOWER ST CROIX FIRE DEPARTME	0.0075%	0.0069%	0.0006%	4,631	772	3,859
0780-00 PRAIRIE ISLAND INDIAN COMMUNI	0.0770%	0.0708%	0.0062%	47,857	7,976	39,881
0809-00 HENNEPIN HEALTHCARE SYSTEM	1.2472%	1.1900%	0.0572%	441,523	73,587	367,936
0816-00 ZIMMERMAN LIVONIA FIRE DISTRI	0.0071%	0.0068%	0.0003%	2,316	386	1,930
0817-00 SOUTH METRO FIRE DISTRICT	0.3426%	0.3277%	0.0149%	115,012	19,169	95,844
0826-00 UPPER SIOUX COMMUNITY	0.0340%	0.0384%	-0.0044%	(33,963)	(5,661)	(28,303)
0840-00 ISANTI AREA JOINT FIRE DISTRICT	0.0110%	0.0120%	-0.0010%	(7,719)	(1,286)	(6,432)
0841-00 CLOQUET AREA FIRE DISTRICT	0.1957%	0.1822%	0.0135%	104,206	17,368	86,838
0888-00 ANOKA-CHAMPLIN FIRE DEPARTM	0.0367%	0.0254%	0.0113%	87,224	14,537	72,687
0897-00 EAST RANGE PUBLIC SAFETY BOAR	0.0478%	0.0455%	0.0023%	17,754	2,959	14,795
0903-00 CENTENNIAL FIRE DISTRICT	0.0015%	0.0072%	-0.0057%	(43,998)	(7,333)	(36,665)
3001-00 CITY OF FISHER	0.0007%	0.0012%	-0.0005%	(3,859)	(643)	(3,216)
3008-00 CITY OF ADA	0.0180%	0.0188%	-0.0008%	(6,175)	(1,029)	(5,146)
3013-00 CITY OF ADRIAN	0.0122%	0.0112%	0.0010%	7,719	1,286	6,432
3020-00 CITY OF LOWRY	0.0002%	0.0003%	-0.0001%	(772)	(129)	(643)
3021-00 CASS LAKE VOLUNTEER FIRE ASSN	0.0047%	0.0003%	0.0044%	33,963	5,661	28,303
3032-00 CITY OF AITKIN	0.0415%	0.0382%	0.0033%	25,473	4,245	21,227
3042-00 CITY OF AKELEY	0.0035%	0.0039%	-0.0004%	(3,088)	(515)	(2,573)
3056-01 CITY OF ALBANY	0.0230%	0.0195%	0.0035%	27,016	4,503	22,514
3058-00 CITY OF ALBERT LEA	0.3088%	0.2966%	0.0122%	94,171	15,695	78,476
3066-00 CITY OF ALBERTVILLE	0.0106%	0.0102%	0.0004%	3,088	515	2,573
3084-00 CITY OF ALEXANDRIA	0.1796%	0.1794%	0.0002%	1,544	257	1,286
3120-00 CITY OF ANDOVER	0.0177%	0.0162%	0.0015%	11,578	1,930	9,649
3136-01 CITY OF ANNANDALE	0.0328%	0.0299%	0.0029%	22,385	3,731	18,654
3138-00 CITY OF ANOKA	0.2567%	0.2510%	0.0057%	43,998	7,333	36,665
3148-00 CITY OF APPLETON	0.0203%	0.0202%	0.0001%	772	129	643
3149-00 CITY OF APPLE VALLEY	0.4939%	0.4904%	0.0035%	27,016	4,503	22,514
3168-00 CITY OF ARLINGTON	0.0126%	0.0163%	-0.0037%	(28,560)	(4,760)	(23,800)
3204-00 CITY OF ATWATER	0.0046%	0.0054%	-0.0008%	(6,175)	(1,029)	(5,146)
3208-00 CITY OF AUDUBON	0.0044%	0.0043%	0.0001%	772	129	643
3222-00 CITY OF AUSTIN	0.3344%	0.3284%	0.0060%	46,314	7,719	38,595
3232-00 CITY OF AVON	0.0200%	0.0193%	0.0007%	5,403	901	4,503
3234-00 CITY OF BABBITT	0.0308%	0.0315%	-0.0007%	(5,403)	(901)	(4,503)
3242-00 CITY OF BAGLEY	0.0126%	0.0148%	-0.0022%	(16,982)	(2,830)	(14,151)
3266-00 CITY OF BARNESVILLE	0.0284%	0.0318%	-0.0034%	(26,244)	(4,374)	(21,870)
3298-00 CITY OF BATTLE LAKE	0.0143%	0.0139%	0.0004%	3,088	515	2,573
3306-01 CITY OF BAXTER	0.1088%	0.1056%	0.0032%	24,701	4,117	20,584
3310-00 CITY OF BAYPORT	0.0537%	0.0601%	-0.0064%	(49,401)	(8,234)	(41,168)

Public Employees Retirement Association of Minnesota
Police and Fire Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2022 and June 30, 2021

Employer Unit No.	Employer Name	2022 Proportional Share Percentage	2021 Proportional Share Percentage	Change in Proportion from 2021 to 2022	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$771,894,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2022	Change in NPL Proportion Remaining Deferred Outflows
3348-00	CITY OF BECKER	0.0463%	0.0415%	0.0048%	37,051	6,175	30,876
3362-00	CITY OF BELGRADE	0.0139%	0.0136%	0.0003%	2,316	386	1,930
3366-00	CITY OF BELLE PLAINE	0.0792%	0.0673%	0.0119%	91,855	15,309	76,546
3386-00	CITY OF BEMIDJI	0.2733%	0.2697%	0.0036%	27,788	4,631	23,157
3396-00	CITY OF BENSON	0.0434%	0.0433%	0.0001%	772	129	643
3426-00	CITY OF BIG LAKE	0.0948%	0.1005%	-0.0057%	(43,998)	(7,333)	(36,665)
3472-00	CITY OF BLACKDUCK	0.0030%	0.0099%	-0.0069%	(53,261)	(8,877)	(44,384)
3476-00	CITY OF BLAINE	0.7156%	0.6796%	0.0360%	277,882	46,314	231,568
3494-00	CITY OF BLOOMING PRAIRIE	0.0163%	0.0222%	-0.0059%	(45,542)	(7,590)	(37,951)
3498-00	CITY OF BLOOMINGTON	1.2093%	1.2231%	-0.0138%	(106,521)	(17,754)	(88,768)
3502-00	CITY OF BLUE EARTH	0.0306%	0.0310%	-0.0004%	(3,088)	(515)	(2,573)
3530-00	CITY OF BOVEY	0.0105%	0.0070%	0.0035%	27,016	4,503	22,514
3552-00	CITY OF BRAHAM	0.0263%	0.0294%	-0.0031%	(23,929)	(3,988)	(19,941)
3554-00	CITY OF BRAINERD	0.1838%	0.1641%	0.0197%	152,063	25,344	126,719
3572-00	CITY OF BRECKENRIDGE	0.0461%	0.0454%	0.0007%	5,403	901	4,503
3575-00	CITY OF BREEZY POINT	0.0405%	0.0390%	0.0015%	11,578	1,930	9,649
3576-00	TOWNSHIP OF BREITUNG	0.0037%	0.0090%	-0.0053%	(40,910)	(6,818)	(34,092)
3602-00	CITY OF BROOKLYN CENTER	0.3429%	0.4161%	-0.0732%	(565,026)	(94,171)	(470,855)
3604-00	CITY OF BROOKLYN PARK	1.2017%	1.1631%	0.0386%	297,951	49,659	248,293
3622-00	CITY OF BROWNSDALE	0.0047%	0.0042%	0.0005%	3,859	643	3,216
3628-00	CITY OF BROWNTON	0.0048%	0.0045%	0.0003%	2,316	386	1,930
3646-00	CITY OF BUFFALO	0.1303%	0.1193%	0.0110%	84,908	14,151	70,757
3648-00	CITY OF BUFFALO LAKE	0.0114%	0.0096%	0.0018%	13,894	2,316	11,578
3678-00	CITY OF BURNSVILLE	1.1571%	1.0741%	0.0830%	640,672	106,779	533,893
3708-00	CITY OF CALEDONIA	0.0352%	0.0338%	0.0014%	10,807	1,801	9,005
3712-00	CITY OF CALLAWAY	0.0033%	0.0042%	-0.0009%	(6,947)	(1,158)	(5,789)
3720-00	CITY OF CAMBRIDGE	0.1150%	0.1139%	0.0011%	8,491	1,415	7,076
3736-00	CITY OF CANBY	0.0141%	0.0142%	-0.0001%	(772)	(129)	(643)
3746-00	CITY OF CANNON FALLS	0.0487%	0.0469%	0.0018%	13,894	2,316	11,578
3824-00	CITY OF CHAMPLIN	0.2322%	0.2233%	0.0089%	68,699	11,450	57,249
3832-00	CITY OF CHANHASSEN	0.0319%	0.0220%	0.0099%	76,418	12,736	63,681
3836-00	CITY OF CHASKA	0.2915%	0.2840%	0.0075%	57,892	9,649	48,243
3840-00	CITY OF CHATFIELD	0.0314%	0.0313%	0.0001%	772	129	643
3866-00	CITY OF CHISHOLM	0.0768%	0.0742%	0.0026%	20,069	3,345	16,724
3874-00	CITY OF CLARA CITY	0.0080%	0.0091%	-0.0011%	\$(8,491)	\$(1,415)	\$(7,076)
3898-00	CITY OF CLEARBROOK	0.0052%	0.0078%	-0.0026%	(20,069)	(3,345)	(16,724)
3908-00	CITY OF CLEVELAND	0.0070%	0.0063%	0.0007%	5,403	901	4,503
3913-00	CITY OF CLIMAX	0.0011%	0.0009%	0.0002%	1,544	257	1,286
3932-00	CITY OF CLOQUET	0.1619%	0.1495%	0.0124%	95,715	15,952	79,762
3958-00	CITY OF COLD SPRING	0.0609%	0.0588%	0.0021%	16,210	2,702	13,508
3960-01	CITY OF COLERAINE	0.0090%	0.0107%	-0.0017%	(13,122)	(2,187)	(10,935)
3974-00	CITY OF COLUMBIA HEIGHTS	0.3009%	0.2973%	0.0036%	27,788	4,631	23,157
3982-00	CITY OF COMFREY	0.0038%	0.0036%	0.0002%	1,544	257	1,286
4008-00	CITY OF COON RAPIDS	0.8847%	0.7881%	0.0966%	745,650	124,275	621,375
4014-00	CITY OF CORCORAN	0.0735%	0.0588%	0.0147%	113,468	18,911	94,557
4038-00	CITY OF COTTAGE GROVE	0.4940%	0.5018%	-0.0078%	(60,208)	(10,035)	(50,173)
4064-00	CITY OF CROOKSTON	0.1303%	0.1360%	-0.0057%	(43,998)	(7,333)	(36,665)
4070-00	CITY OF CROSBY	0.0444%	0.0420%	0.0024%	18,525	3,088	15,438
4072-00	CITY OF CROSSLAKE	0.0326%	0.0342%	-0.0016%	(12,350)	(2,058)	(10,292)
4082-00	CITY OF CRYSTAL	0.2776%	0.2660%	0.0116%	89,540	14,923	74,616
4093-00	CITY OF CYRUS	0.0006%	0.0007%	-0.0001%	(772)	(129)	(643)
4122-00	CITY OF DANUBE	0.0055%	0.0070%	-0.0015%	(11,578)	(1,930)	(9,649)
4146-00	CITY OF DAWSON	0.0172%	0.0191%	-0.0019%	(14,666)	(2,444)	(12,222)
4150-00	CITY OF DAYTON	0.0690%	0.0650%	0.0040%	30,876	5,146	25,730
4158-00	CITY OF DEEPHAVEN	0.0556%	0.0505%	0.0051%	39,367	6,561	32,805
4170-00	CITY OF DEER RIVER	0.0257%	0.0247%	0.0010%	7,719	1,286	6,432
4182-00	CITY OF DEERWOOD	0.0132%	0.0119%	0.0013%	10,035	1,672	8,362
4226-00	CITY OF DETROIT LAKES	0.1148%	0.1119%	0.0029%	22,385	3,731	18,654
4240-00	CITY OF DILWORTH	0.0379%	0.0408%	-0.0029%	(22,385)	(3,731)	(18,654)
4300-01	CITY OF DULUTH	2.1362%	2.0496%	0.0866%	668,460	111,410	557,050
4336-00	CITY OF DUNDAS	0.0114%	0.0125%	-0.0011%	(8,491)	(1,415)	(7,076)
4346-00	CITY OF EAGAN	1.0151%	1.0050%	0.0101%	77,961	12,994	64,968
4356-00	CITY OF EAGLE LAKE	0.0182%	0.0176%	0.0006%	4,631	772	3,859
4362-00	CITY OF EAST BETHEL	0.0042%	0.0000%	0.0042%	32,420	5,403	27,016
4366-00	CITY OF EAST GRAND FORKS	0.2170%	0.2248%	-0.0078%	(60,208)	(10,035)	(50,173)

Public Employees Retirement Association of Minnesota
Police and Fire Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2022 and June 30, 2021

Employer Unit No.	Employer Name	2022 Proportional Share Percentage	2021 Proportional Share Percentage	Change in Proportion from 2021 to 2022	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$771,894,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2022	Change in NPL Proportion Remaining Deferred Outflows
4404-00	CITY OF EDEN PRAIRIE	0.7260%	0.6933%	0.0327%	252,409	42,068	210,341
4406-00	CITY OF EDEN VALLEY	0.0072%	0.0088%	-0.0016%	(12,350)	(2,058)	(10,292)
4410-00	CITY OF EDINA	0.8758%	0.8688%	0.0070%	54,033	9,005	45,027
4452-00	CITY OF ELK RIVER	0.3277%	0.3115%	0.0162%	125,047	20,841	104,206
4454-00	CITY OF ELKO NEW MARKET	0.0466%	0.0393%	0.0073%	56,348	9,391	46,957
4486-00	CITY OF ELMORE	0.0013%	0.0005%	0.0008%	6,175	1,029	5,146
4492-00	CITY OF ELY	0.0420%	0.0415%	0.0005%	3,859	643	3,216
4505-00	CITY OF EMILY	0.0086%	0.0081%	0.0005%	3,859	643	3,216
4546-00	CITY OF EVELETH	0.0669%	0.0650%	0.0019%	14,666	2,444	12,222
4572-00	CITY OF FAIRFAX	0.0138%	0.0141%	-0.0003%	(2,316)	(386)	(1,930)
4578-00	CITY OF FAIRMONT	0.1382%	0.1285%	0.0097%	74,874	12,479	62,395
4600-00	CITY OF FARIBAULT	0.3419%	0.3365%	0.0054%	41,682	6,947	34,735
4610-00	CITY OF FARMINGTON	0.2474%	0.2436%	0.0038%	29,332	4,889	24,443
4632-00	CITY OF FERGUS FALLS	0.1875%	0.1828%	0.0047%	36,279	6,047	30,233
4670-00	CITY OF FLOODWOOD	0.0049%	0.0074%	-0.0025%	(19,297)	(3,216)	(16,081)
4686-00	CITY OF FOLEY	0.0252%	0.0242%	0.0010%	7,719	1,286	6,432
4700-00	CITY OF FOREST LAKE	0.2297%	0.2169%	0.0128%	98,802	16,467	82,335
4718-00	CITY OF FOSTON	0.0090%	0.0000%	0.0090%	69,470	11,578	57,892
4756-00	CITY OF FRAZEE	0.0160%	0.0160%	0.0000%	-	-	-
4780-00	CITY OF FRIDLEY	0.4048%	0.3895%	0.0153%	118,100	19,683	98,416
4788-00	CITY OF FULDA	0.0119%	0.0105%	0.0014%	10,807	1,801	9,005
4816-00	CITY OF GAYLORD	0.0224%	0.0219%	0.0005%	3,859	643	3,216
4842-00	CITY OF GIBBON	0.0075%	0.0058%	0.0017%	13,122	2,187	10,935
4844-00	CITY OF GILBERT	0.0465%	0.0449%	0.0016%	12,350	2,058	10,292
4860-00	CITY OF GLENCOE	0.0526%	0.0509%	0.0017%	13,122	2,187	10,935
4870-00	CITY OF GLENWOOD	0.0296%	0.0314%	-0.0018%	(13,894)	(2,316)	(11,578)
4876-00	CITY OF GLYNDON	0.0217%	0.0192%	0.0025%	19,297	3,216	16,081
4884-00	CITY OF GOLDEN VALLEY	0.2575%	0.3083%	-0.0508%	(392,122)	(65,354)	(326,768)
4896-00	CITY OF GOODHUE	0.0140%	0.0109%	0.0031%	23,929	3,988	19,941
4904-00	CITY OF GOODVIEW	0.0416%	0.0372%	0.0044%	33,963	5,661	28,303
4940-00	CITY OF GRAND MEADOW	0.0144%	0.0058%	0.0086%	66,383	11,064	55,319
4952-00	CITY OF GRAND RAPIDS	0.1363%	0.1298%	0.0065%	50,173	8,362	41,811
4960-00	CITY OF GRANITE FALLS	0.0376%	0.0371%	0.0005%	3,859	643	3,216
5062-00	CITY OF HALLOCK	0.0051%	0.0052%	-0.0001%	(772)	(129)	(643)
5072-00	CITY OF HAM LAKE	0.0075%	0.0031%	0.0044%	33,963	5,661	28,303
5122-00	CITY OF HARRIS	0.0004%	0.0007%	-0.0003%	(2,316)	(386)	(1,930)
5142-00	CITY OF HASTINGS	0.4063%	0.3830%	0.0233%	179,851	29,975	149,876
5160-00	CITY OF HAWLEY	0.0277%	0.0247%	0.0030%	23,157	3,859	19,297
5188-00	CITY OF HECTOR	0.0122%	0.0133%	-0.0011%	(8,491)	(1,415)	(7,076)
5208-00	CITY OF HENDERSON	0.0081%	0.0095%	-0.0014%	(10,807)	(1,801)	(9,005)
5224-00	CITY OF HENNING	0.0095%	0.0107%	-0.0012%	(9,263)	(1,544)	(7,719)
5234-00	CITY OF HERMANTOWN	0.1207%	0.1178%	0.0029%	22,385	3,731	18,654
5240-00	CITY OF HERON LAKE	0.0044%	0.0042%	0.0002%	1,544	257	1,286
5246-00	CITY OF HIBBING	0.3507%	0.3447%	0.0060%	46,314	7,719	38,595
5266-00	CITY OF HILL CITY	0.0053%	0.0069%	-0.0016%	(12,350)	(2,058)	(10,292)
5304-00	CITY OF HOKAH	0.0062%	0.0061%	0.0001%	772	129	643
5354-00	CITY OF HOPKINS	0.2911%	0.2961%	-0.0050%	(38,595)	(6,432)	(32,162)
5362-00	CITY OF HOUSTON	0.0084%	0.0095%	-0.0011%	(8,491)	(1,415)	(7,076)
5366-00	CITY OF HOWARD LAKE	0.0217%	0.0192%	0.0025%	19,297	3,216	16,081
5392-00	CITY OF HUTCHINSON	0.1615%	0.1519%	0.0096%	74,102	12,350	61,752
5416-00	CITY OF INTERNATIONAL FALLS	0.1247%	0.1216%	0.0031%	23,929	3,988	19,941
5420-00	CITY OF INVER GROVE HEIGHTS	0.4418%	0.4195%	0.0223%	\$ 172,132	\$ 28,689	\$ 143,444
5442-00	CITY OF ISANTI	0.0719%	0.0671%	0.0048%	37,051	6,175	30,876
5452-00	CITY OF ISLE	0.0247%	0.0231%	0.0016%	12,350	2,058	10,292
5458-00	CITY OF IVANHOE	0.0043%	0.0043%	0.0000%	-	-	-
5470-00	CITY OF JANESVILLE	0.0240%	0.0235%	0.0005%	3,859	643	3,216
5500-00	CITY OF JORDAN	0.0648%	0.0741%	-0.0093%	(71,786)	(11,964)	(59,822)
5528-00	CITY OF KASSON	0.0568%	0.0534%	0.0034%	26,244	4,374	21,870
5534-00	CITY OF KEEWATIN	0.0187%	0.0178%	0.0009%	6,947	1,158	5,789
5556-00	CITY OF KENYON	0.0197%	0.0172%	0.0025%	19,297	3,216	16,081
5626-00	CITY OF LA CRESCENT	0.0522%	0.0532%	-0.0010%	(7,719)	(1,286)	(6,432)
5654-00	CITY OF LAKE CITY	0.0703%	0.0679%	0.0024%	18,525	3,088	15,438
5656-00	CITY OF LAKE CRYSTAL	0.0137%	0.0141%	-0.0004%	(3,088)	(515)	(2,573)
5662-00	CITY OF LAKE ELMO	0.0256%	0.0165%	0.0091%	70,242	11,707	58,535
5702-00	CITY OF LAKE PARK	0.0081%	0.0053%	0.0028%	21,613	3,602	18,011

Public Employees Retirement Association of Minnesota
Police and Fire Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2022 and June 30, 2021

Employer Unit No.	Employer Name	2022 Proportional Share Percentage	2021 Proportional Share Percentage	Change in Proportion from 2021 to 2022	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$771,894,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2022	Change in NPL Proportion Remaining Deferred Outflows
5712-00	CITY OF LAKE SHORE	0.0138%	0.0136%	0.0002%	1,544	257	1,286
5724-00	CITY OF LAKEFIELD	0.0155%	0.0136%	0.0019%	14,666	2,444	12,222
5742-00	CITY OF LAKEVILLE	0.5996%	0.5818%	0.0178%	137,397	22,900	114,498
5752-00	CITY OF LAMBERTON	0.0043%	0.0039%	0.0004%	3,088	515	2,573
5794-00	CITY OF LE CENTER	0.0204%	0.0187%	0.0017%	13,122	2,187	10,935
5804-00	CITY OF LE SUEUR	0.0520%	0.0491%	0.0029%	22,385	3,731	18,654
5856-01	CITY OF LESTER PRAIRIE	0.0201%	0.0212%	-0.0011%	(8,491)	(1,415)	(7,076)
5862-00	CITY OF LEWISTON	0.0132%	0.0141%	-0.0009%	(6,947)	(1,158)	(5,789)
5906-00	CITY OF LINO LAKES	0.2367%	0.2234%	0.0133%	102,662	17,110	85,552
5918-00	CITY OF LITCHFIELD	0.0632%	0.0633%	-0.0001%	(772)	(129)	(643)
5926-00	CITY OF LITTLE FALLS	0.1059%	0.1029%	0.0030%	23,157	3,859	19,297
5960-00	CITY OF LONG LAKE	0.0090%	0.0084%	0.0006%	4,631	772	3,859
5964-00	CITY OF LONG PRAIRIE	0.0337%	0.0380%	-0.0043%	(33,191)	(5,532)	(27,660)
5968-00	CITY OF LONSDALE	0.0405%	0.0393%	0.0012%	9,263	1,544	7,719
6010-00	CITY OF LYLE	0.0044%	0.0045%	-0.0001%	(772)	(129)	(643)
6034-00	CITY OF MADEIRA	0.0217%	0.0233%	-0.0016%	(12,350)	(2,058)	(10,292)
6040-00	CITY OF MADISON LAKE	0.0128%	0.0121%	0.0007%	5,403	901	4,503
6048-00	CITY OF MAHTOMEDI	0.0284%	0.0276%	0.0008%	6,175	1,029	5,146
6078-00	CITY OF MANKATO	0.5515%	0.5321%	0.0194%	149,747	24,958	124,790
6100-00	CITY OF MAPLE GROVE	0.6760%	0.6315%	0.0445%	343,493	57,249	286,244
6114-02	CITY OF MAPLETON	0.0215%	0.0208%	0.0007%	5,403	901	4,503
6120-00	CITY OF MAPLEWOOD	0.6993%	0.7035%	-0.0042%	(32,420)	(5,403)	(27,016)
6140-00	CITY OF MARSHALL	0.1584%	0.1515%	0.0069%	53,261	8,877	44,384
6224-00	CITY OF MEDINA	0.0834%	0.0792%	0.0042%	32,420	5,403	27,016
6232-00	CITY OF MELROSE	0.0322%	0.0309%	0.0013%	10,035	1,672	8,362
6238-02	CITY OF MENAUGA	0.0169%	0.0167%	0.0002%	1,544	257	1,286
6244-00	CITY OF MENDOTA HEIGHTS	0.1628%	0.1575%	0.0053%	40,910	6,818	34,092
6272-00	CITY OF MILACA	0.0365%	0.0328%	0.0037%	28,560	4,760	23,800
6296-00	CITY OF MINNEAPOLIS	13.4140%	14.2761%	-0.8621%	(6,654,498)	(1,109,083)	(5,545,415)
6296-04	CITY OF MINNEAPOLIS PARK & REC	0.2830%	0.2739%	0.0091%	70,242	11,707	58,535
6310-00	CITY OF MINNEOTA	0.0065%	0.0065%	0.0000%	-	-	-
6318-00	CITY OF MINNESOTA LAKE	0.0045%	0.0051%	-0.0006%	(4,631)	(772)	(3,859)
6320-00	CITY OF MINNETONKA	0.6792%	0.6483%	0.0309%	238,515	39,753	198,763
6324-00	CITY OF MINNETRISTA	0.0984%	0.1019%	-0.0035%	(27,016)	(4,503)	(22,514)
6352-00	CITY OF MONTEVIDEO	0.0674%	0.0678%	-0.0004%	(3,088)	(515)	(2,573)
6354-00	CITY OF MONTGOMERY	0.0469%	0.0395%	0.0074%	57,120	9,520	47,600
6368-00	CITY OF MOORHEAD	0.6698%	0.6796%	-0.0098%	(75,646)	(12,608)	(63,038)
6382-00	CITY OF MOOSE LAKE	0.0235%	0.0256%	-0.0021%	(16,210)	(2,702)	(13,508)
6398-00	CITY OF MORGAN	0.0072%	0.0071%	0.0001%	772	129	643
6406-00	CITY OF MORRIS	0.0391%	0.0381%	0.0010%	7,719	1,286	6,432
6424-00	CITY OF MOTLEY	0.0082%	0.0081%	0.0001%	772	129	643
6430-00	CITY OF MOUND	0.0102%	0.0098%	0.0004%	3,088	515	2,573
6434-00	CITY OF MOUNDS VIEW	0.1846%	0.1731%	0.0115%	88,768	14,795	73,973
6440-00	CITY OF MOUNTAIN LAKE	0.0216%	0.0200%	0.0016%	12,350	2,058	10,292
6472-02	CITY OF NASHWAUK	0.0270%	0.0234%	0.0036%	27,788	4,631	23,157
6506-00	CITY OF NEW BRIGHTON	0.2410%	0.2576%	-0.0166%	(128,134)	(21,356)	(106,779)
6518-00	CITY OF NEW HOPE	0.2687%	0.2550%	0.0137%	105,749	17,625	88,125
6534-01	CITY OF NEW PRAGUE	0.0754%	0.0721%	0.0033%	25,473	4,245	21,227
6540-00	CITY OF NEW RICHLAND	0.0087%	0.0086%	0.0001%	772	129	643
6542-00	CITY OF SCANDIA	0.0039%	0.0039%	0.0000%	-	-	-
6550-00	CITY OF NEW ULM	0.1785%	0.1690%	0.0095%	73,330	12,222	61,108
6552-00	CITY OF NEW YORK MILLS	0.0133%	0.0141%	-0.0008%	(6,175)	(1,029)	(5,146)
6582-00	CITY OF NISSWA	0.0325%	0.0299%	0.0026%	20,069	3,345	16,724
6616-02	CITY OF NORTH BRANCH	0.1019%	0.0949%	0.0070%	54,033	9,005	45,027
6624-00	CITY OF NORTH MANKATO	0.1137%	0.1064%	0.0073%	56,348	9,391	46,957
6634-00	CITY OF NORTH ST PAUL	0.1549%	0.1458%	0.0091%	70,242	11,707	58,535
6638-00	CITY OF NORTHFIELD	0.2007%	0.1862%	0.0145%	111,925	18,654	93,271
6674-00	CITY OF OAK PARK HEIGHTS	0.0886%	0.0786%	0.0100%	77,189	12,865	64,325
6680-00	CITY OF OAKDALE	0.4098%	0.3671%	0.0427%	329,599	54,933	274,666
6710-00	CITY OF OLIVIA	0.0299%	0.0319%	-0.0020%	(15,438)	(2,573)	(12,865)
6718-00	CITY OF ONAMIA	0.0138%	0.0140%	-0.0002%	(1,544)	(257)	(1,286)
6732-00	CITY OF ORONO	0.2234%	0.2136%	0.0098%	75,646	12,608	63,038
6742-00	CITY OF ORTONVILLE	0.0180%	0.0203%	-0.0023%	(17,754)	(2,959)	(14,795)
6752-00	CITY OF OSAKIS	0.0207%	0.0208%	-0.0001%	(772)	(129)	(643)
6766-00	CITY OF OSSEO	0.0502%	0.0531%	-0.0029%	(22,385)	(3,731)	(18,654)

Public Employees Retirement Association of Minnesota
Police and Fire Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2022 and June 30, 2021

Employer Unit No.	Employer Name	2022 Proportional Share Percentage	2021 Proportional Share Percentage	Change in Proportion from 2021 to 2022	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$771,894,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2022	Change in NPL Proportion Remaining Deferred Outflows
6786-00	CITY OF OWATONNA	0.3234%	0.3147%	0.0087%	67,155	11,192	55,962
6810-00	CITY OF PARK RAPIDS	0.0635%	0.0636%	-0.0001%	(772)	(129)	(643)
6820-01	CITY OF PARKERS PRAIRIE	0.0118%	0.0120%	-0.0002%	(1,544)	(257)	(1,286)
6834-00	CITY OF PAYNESVILLE	0.0257%	0.0297%	-0.0040%	\$ (30,876)	\$ (5,146)	\$ (25,730)
6850-00	CITY OF PELICAN RAPIDS	0.0245%	0.0217%	0.0028%	21,613	3,602	18,011
6862-00	CITY OF PEQUOT LAKES	0.0292%	0.0312%	-0.0020%	(15,438)	(2,573)	(12,865)
6870-00	CITY OF PERHAM	0.0362%	0.0317%	0.0045%	34,735	5,789	28,946
6888-00	CITY OF PIERZ	0.0102%	0.0117%	-0.0015%	(11,578)	(1,930)	(9,649)
6890-00	CITY OF PILLAGER	0.0063%	0.0051%	0.0012%	9,263	1,544	7,719
6892-00	TOWNSHIP OF PIKE BAY	0.0000%	0.0033%	-0.0033%	(25,473)	(4,245)	(21,227)
6924-00	CITY OF PINE RIVER	0.0084%	0.0076%	0.0008%	6,175	1,029	5,146
6930-00	CITY OF PLAINVIEW	0.0448%	0.0378%	0.0070%	54,033	9,005	45,027
6956-00	CITY OF PLYMOUTH	0.8887%	0.8360%	0.0527%	406,788	67,798	338,990
7010-02	CITY OF PRESTON	0.0178%	0.0170%	0.0008%	6,175	1,029	5,146
7016-00	CITY OF PRINCETON	0.0817%	0.0792%	0.0025%	19,297	3,216	16,081
7022-00	CITY OF PRIOR LAKE	0.2998%	0.2638%	0.0360%	277,882	46,314	231,568
7026-00	CITY OF PROCTOR	0.0438%	0.0420%	0.0018%	13,894	2,316	11,578
7048-00	CITY OF RAMSEY	0.2573%	0.2447%	0.0126%	97,259	16,210	81,049
7078-00	CITY OF RED WING	0.4218%	0.4093%	0.0125%	96,487	16,081	80,406
7084-00	CITY OF REDWOOD FALLS	0.0780%	0.0742%	0.0038%	29,332	4,889	24,443
7104-00	CITY OF RENVILLE	0.0139%	0.0160%	-0.0021%	(16,210)	(2,702)	(13,508)
7110-00	CITY OF RICE	0.0121%	0.0112%	0.0009%	6,947	1,158	5,789
7132-00	CITY OF RICHFIELD	0.6276%	0.6000%	0.0276%	213,043	35,507	177,536
7160-00	CITY OF ROBBINSDALE	0.2123%	0.1928%	0.0195%	150,519	25,087	125,433
7164-00	CITY OF ROCHESTER	2.0966%	2.0170%	0.0796%	614,428	102,405	512,023
7206-00	CITY OF ROGERS	0.1885%	0.1727%	0.0158%	121,959	20,327	101,633
7238-00	CITY OF ROSEAU	0.0412%	0.0399%	0.0013%	10,035	1,672	8,362
7250-00	CITY OF ROSEMOUNT	0.2460%	0.2342%	0.0118%	91,083	15,181	75,903
7258-00	CITY OF ROSEVILLE	0.6188%	0.5472%	0.0716%	552,676	92,113	460,563
7286-00	CITY OF ROYALTON	0.0088%	0.0123%	-0.0035%	(27,016)	(4,503)	(22,514)
7294-00	CITY OF RUSHFORD	0.0205%	0.0200%	0.0005%	3,859	643	3,216
7318-00	CITY OF ST ANTHONY	0.2348%	0.2368%	-0.0020%	(15,438)	(2,573)	(12,865)
7324-00	CITY OF ST CHARLES	0.0371%	0.0326%	0.0045%	34,735	5,789	28,946
7330-00	CITY OF ST CLOUD	1.3418%	1.3298%	0.0120%	92,627	15,438	77,189
7334-00	CITY OF ST FRANCIS	0.0920%	0.0949%	-0.0029%	(22,385)	(3,731)	(18,654)
7340-00	CITY OF ST JAMES	0.0459%	0.0452%	0.0007%	5,403	901	4,503
7350-00	CITY OF ST JOSEPH	0.0631%	0.0618%	0.0013%	10,035	1,672	8,362
7356-00	CITY OF ST LOUIS PARK	0.7696%	0.7605%	0.0091%	70,242	11,707	58,535
7370-00	CITY OF ST PAUL	8.8111%	8.7313%	0.0798%	615,971	102,662	513,310
7474-00	CITY OF ST PAUL PARK	0.0673%	0.0687%	-0.0014%	(18,907)	(1,801)	(9,005)
7476-01	CITY OF ST PETER	0.1009%	0.1015%	-0.0006%	(4,631)	(772)	(3,859)
7524-00	CITY OF SARTELL	0.1685%	0.1448%	0.0237%	182,939	30,490	152,449
7526-00	CITY OF SAUK CENTRE	0.0494%	0.0471%	0.0023%	17,754	2,959	14,795
7532-00	CITY OF SAUK RAPIDS	0.1255%	0.1232%	0.0023%	17,754	2,959	14,795
7536-00	CITY OF SAVAGE	0.3455%	0.3114%	0.0341%	263,216	43,869	219,347
7562-00	CITY OF SEBEKA	0.0065%	0.0067%	-0.0002%	(1,544)	(257)	(1,286)
7578-00	CITY OF SHAKOPEE	0.4987%	0.4727%	0.0260%	200,692	33,449	167,244
7638-00	CITY OF SILVER BAY	0.0315%	0.0327%	-0.0012%	(9,263)	(1,544)	(7,719)
7648-00	CITY OF SILVER LAKE	0.0000%	0.0011%	-0.0011%	(8,491)	(1,415)	(7,076)
7680-00	CITY OF SLAYTON	0.0262%	0.0288%	-0.0026%	(20,069)	(3,345)	(16,724)
7682-00	CITY OF SLEEPY EYE	0.0447%	0.0431%	0.0016%	12,350	2,058	10,292
7692-00	CITY OF SOUTH ST PAUL	0.2535%	0.2522%	0.0013%	10,035	1,672	8,362
7742-00	CITY OF SPRING GROVE	0.0121%	0.0147%	-0.0026%	(20,069)	(3,345)	(16,724)
7750-00	CITY OF SPRING LAKE PARK	0.0940%	0.0878%	0.0062%	47,857	7,976	39,881
7766-00	CITY OF SPRINGFIELD MUNICIPAL	0.0251%	0.0247%	0.0004%	3,088	515	2,573
7796-00	CITY OF STAPLES	0.0387%	0.0394%	-0.0007%	(5,403)	(901)	(4,503)
7804-00	CITY OF STARBUCK	0.0218%	0.0205%	0.0013%	10,035	1,672	8,362
7824-00	CITY OF STILLWATER	0.3061%	0.2823%	0.0238%	183,711	30,618	153,092
7966-00	CITY OF THIEF RIVER FALLS	0.1562%	0.1456%	0.0106%	81,821	13,637	68,184
8014-00	CITY OF TRACY	0.0169%	0.0188%	-0.0019%	(14,666)	(2,444)	(12,222)
8040-00	CITY OF TRUMAN	0.0095%	0.0089%	0.0006%	4,631	772	3,859
8062-00	CITY OF TWIN VALLEY	0.0115%	0.0102%	0.0013%	10,035	1,672	8,362
8064-00	CITY OF TWO HARBORS	0.0534%	0.0533%	0.0001%	772	129	643
8070-00	CITY OF TYLER	0.0073%	0.0099%	-0.0026%	(20,069)	(3,345)	(16,724)
8102-01	CITY OF VADNAIS HEIGHTS	0.0331%	0.0253%	0.0078%	60,208	10,035	50,173

Public Employees Retirement Association of Minnesota
Police and Fire Fund
Change in NPL Proportion Supporting Schedule
For the Fiscal Years Ended June 30, 2022 and June 30, 2021

Employer Unit No.	Employer Name	2022 Proportional Share Percentage	2021 Proportional Share Percentage	Change in Proportion from 2021 to 2022	Change in NPL Proportion Based on Prior Year Ending NPL Balance of \$771,894,000	Change in NPL Proportion Amount Amortized to Increase Pension Expense in 2022	Change in NPL Proportion Remaining Deferred Outflows
8130-00	CITY OF VERNDALE	0.0089%	0.0089%	0.0000%	-	-	-
8148-00	CITY OF VICTORIA	0.0089%	0.0084%	0.0005%	3,859	643	3,216
8168-00	CITY OF VIRGINIA	0.3961%	0.3983%	-0.0022%	(16,982)	(2,830)	(14,151)
8188-00	CITY OF WABASHA	0.0442%	0.0412%	0.0030%	23,157	3,859	19,297
8194-00	CITY OF WACONIA	0.0059%	0.0064%	-0.0005%	(3,859)	(643)	(3,216)
8202-00	CITY OF WADENA	0.0516%	0.0519%	-0.0003%	(2,316)	(386)	(1,930)
8210-00	CITY OF WAITE PARK	0.1254%	0.1098%	0.0156%	120,415	20,069	100,346
8222-00	CITY OF WALKER	0.0162%	0.0151%	0.0011%	8,491	1,415	7,076
8226-00	CITY OF WALNUT GROVE	0.0037%	0.0046%	-0.0009%	(6,947)	(1,158)	(5,789)
8260-00	CITY OF WARROAD	0.0270%	0.0250%	0.0020%	15,438	2,573	12,865
8266-00	CITY OF WASECA	0.1483%	0.1404%	0.0079%	60,980	10,163	50,816
8286-00	CITY OF WATERVILLE	0.0222%	0.0222%	0.0000%	-	-	-
8296-00	CITY OF WAUBUN	0.0009%	0.0019%	-0.0010%	(7,719)	(1,286)	(6,432)
8308-00	CITY OF WAYZATA	0.1047%	0.1054%	-0.0007%	(5,403)	(901)	(4,503)
8324-00	CITY OF WELLS	0.0322%	0.0311%	0.0011%	8,491	1,415	7,076
8334-00	CITY OF WEST CONCORD	0.0086%	0.0062%	0.0024%	18,525	3,088	15,438
8342-00	CITY OF WEST ST PAUL	0.2900%	0.2688%	0.0212%	163,642	27,274	136,368
8354-00	CITY OF WESTBROOK	0.0082%	0.0084%	-0.0002%	(1,544)	(257)	(1,286)
8376-00	CITY OF WHEATON	0.0179%	0.0175%	0.0004%	3,088	515	2,573
8384-00	CITY OF WHITE BEAR LAKE	0.3627%	0.3613%	0.0014%	10,807	1,801	9,005
8412-00	CITY OF WILLMAR	0.2669%	0.2529%	0.0140%	\$ 108,065	\$ 18,011	\$ 90,054
8446-00	CITY OF WINDOM	0.0587%	0.0539%	0.0048%	37,051	6,175	30,876
8460-00	CITY OF WINNEBAGO	0.0187%	0.0178%	0.0009%	6,947	1,158	5,789
8462-00	CITY OF WINONA	0.4562%	0.4717%	-0.0155%	(119,644)	(19,941)	(99,703)
8470-00	CITY OF WINSTED	0.0210%	0.0202%	0.0008%	6,175	1,029	5,146
8472-00	CITY OF WINTHROP	0.0172%	0.0171%	0.0001%	772	129	643
8496-00	CITY OF WOODBURY	0.7488%	0.7131%	0.0357%	275,566	45,928	229,638
8518-01	CITY OF WORTHINGTON	0.1600%	0.1609%	-0.0009%	(6,947)	(1,158)	(5,789)
8546-00	CITY OF WYOMING	0.0725%	0.0716%	0.0009%	6,947	1,158	5,789
8570-00	CITY OF ZUMBROTA	0.0369%	0.0332%	0.0037%	28,560	4,760	23,800
9110-00	CENTENNIAL LAKES POLICE DEPT	0.1214%	0.1158%	0.0056%	43,226	7,204	36,022
9165-00	EXCELSIOR FIRE DISTRICT	0.0148%	0.0144%	0.0004%	3,088	515	2,573
9191-00	CITY OF CUYUNA	0.0029%	0.0023%	0.0006%	4,631	772	3,859
9265-00	METROPOLITAN AIRPORTS COMM	1.2290%	1.2391%	-0.0101%	(77,961)	(12,994)	(64,968)
9294-00	WHITE EARTH TRIBAL PUBLIC SAFE	0.1369%	0.1041%	0.0328%	253,181	42,197	210,984
9300-00	THREE RIVERS PARK DISTRICT	0.0918%	0.0959%	-0.0041%	(31,648)	(5,275)	(26,373)
9304-00	METROPOLITAN COUNCIL	1.0668%	1.2707%	-0.2039%	(1,573,892)	(262,315)	(1,311,577)
9396-00	POLICE DEPT OF SHERBURN AND V	0.0206%	0.0195%	0.0011%	8,491	1,415	7,076
9482-00	SOUTH LAKE MINNETONKA POLIC	0.1258%	0.1267%	-0.0009%	(6,947)	(1,158)	(5,789)
9495-00	DEPT OF MILITARY AFFAIRS	0.2739%	0.2784%	-0.0045%	(34,735)	(5,789)	(28,946)
9545-00	UNIVERSITY OF MINNESOTA	0.6766%	0.6236%	0.0530%	409,104	68,184	340,920
9562-00	WEST METRO FIRE-RESCUE DISTRI	0.0664%	0.0655%	0.0009%	6,947	1,158	5,789
9568-00	WEST HENNEPIN PUBLIC SAFETY D	0.0762%	0.0740%	0.0022%	16,982	2,830	14,151
9614-00	SPRING LAKE PARK BLAINE MOUN	0.0976%	0.0862%	0.0114%	87,996	14,666	73,330
9950-00	STATE OF MINNESOTA	4.1857%	4.3023%	-0.1166%	(900,028)	(150,005)	(750,024)
9999-99	NO EMPLOYER LISTED	0.0007%	1.1736%	-1.1729%	(9,053,545)	(1,508,924)	(7,544,621)
<hr/>							
TOTAL		100.0000%	100.0000%	0.0000%	\$ (0)	\$ (0)	\$ (0)