

COMPARISON OF FIRE STATE AID AND FIREFIGHTER PENSION FUNDING COSTS (2002 FIRE STATE AID AND 2001 PENSION COSTS FOR MUNICIPALITIES WITH PERA-P&F-COVERED FIREFIGHTERS)															
COUNTY	FIRE DEPARTMENT NAME	LOCAL PLAN	PORTION OF	FIREFIGHTER	FIREFIGHTER	FF UNFUNDED	LOC PLAN	PERA-P&F	TOTAL					PERCENT	PERCENT
		ACTUARIAL	PERA-P&F	TOTAL	TOTAL	PENSION	MUNICIP	EMPLOYER	EMPLOYER	MARKET VAL/	ADDIT'NL	E'ER FF	E'ER FF		
		ACCRUED	ACTIVE MEMBR	PENSION	PENSION	LIABILITY/	FUNDING	CONTRIB	FIREFIGHTER	POPULATION	VOLNTEER	FINAL FIRE	PENSION	PENSION	
		LIABILITY	PENS LIABLT	LIABILITY	ASSETS	SURPLUS	REQUIRMT	REQUIRMT	PENSION COST	AID TOTAL	FIRE AID	STATE AID	COST FSA	COST MUN	
Anoka	ANDOVER CITY OF	1,338,008	150,841	1,488,849	1,569,776	-80,926	0	4,990	4,990	98,400	0	98,400	1971.94	934.66	
Anoka	ANOKA CITY OF	2,988,908	1,659,259	4,648,167	5,538,359	-890,192	7,331	54,890	62,221	154,707	0	154,707	248.64	88.21	
Anoka	BLAINE CITY OF	0	603,367	603,367	927,073	-323,706	0	19,960	19,960	0	0	0	0.00	100.	
Anoka	COLUMBIA HEIGHTS CITY OF	928,962	1,206,734	2,135,696	2,783,108	-647,412	6,469	39,920	46,389	61,896	0	61,896	133.42	86.05	
Anoka	COON RAPIDS CITY OF	3,130,597	4,676,094	7,806,691	10,315,414	-2,508,723	26,913	154,690	181,603	222,453	0	222,453	122.49	85.18	
Anoka	FRIDLEY CITY OF	2,183,140	905,050	3,088,190	3,573,749	-485,559	8,927	29,940	38,867	110,931	0	110,931	285.41	77.03	
Anoka	LINO LAKES CITY OF	0	150,841	150,841	231,768	-80,926	0	4,990	4,990	0	0	0	0.00	100.	
Anoka	RAMSEY CITY OF	514,654	150,841	665,495	746,422	-80,926	0	4,990	4,990	69,189	0	69,189	1386.55	100.	
Anoka	SPRING LAKE PARK CITY OF	6,793,299	452,525	7,245,824	7,012,524	233,299	200,502	14,970	215,472	235,355	0	235,355	109.22	21.26	
Becker	DETROIT LAKES CITY OF	755,417	150,841	906,258	1,200,577	-294,318	11,379	4,990	16,369	48,947	0	48,947	299.00	136.34	
Beltrami	BEMIDJI CITY OF	1,632,991	1,206,734	2,839,725	3,282,131	-442,406	237,914	39,920	277,834	94,557	0	94,557	34.03	16.11	
Blue Earth	MANKATO CITY OF	0	2,413,468	2,413,468	3,708,292	-1,294,824	0	79,840	260,165	118,511	0	118,511	45.55	100.	
Carlton	CLOQUET CITY OF	0	3,167,676	3,167,676	4,867,134	-1,699,457	0	104,790	104,790	41,244	0	41,244	39.35	100.	
Carver	CHANHASSEN CITY OF	0	301,683	301,683	463,536	-161,853	0	9,980	9,980	96,113	0	96,113	963.05	100.	
Cass	CASS LAKE CITY OF	442,905	150,841	593,746	663,744	-69,997	65,240	4,990	70,230	21,990	0	21,990	31.31	17.97	
Chippewa	MONTEVIDEO CITY OF	434,352	0	434,352	453,832	-19,480	61,887	0	61,887	23,035	0	23,035	37.22	4.43	
Clay	MOORHEAD CITY OF	0	4,525,252	4,525,252	6,953,049	-2,427,796	0	149,700	149,700	103,004	0	103,004	68.80	100.	
Crow Wing	BRAINERD CITY OF	2,388,594	1,055,892	3,444,486	3,622,329	-177,842	336,886	34,930	371,816	122,920	0	122,920	33.05	12.25	
Dakota	APPLE VALLEY CITY OF	3,503,706	150,841	3,654,547	2,644,757	1,009,790	216,478	4,990	221,468	181,992	0	181,992	82.17	62.08	
Dakota	BURNSVILLE CITY OF	0	5,581,144	5,581,144	8,575,427	-2,994,282	0	184,630	184,630	241,426	0	241,426	130.76	100.	
Dakota	HASTINGS CITY OF	2,281,755	1,659,259	3,941,014	4,801,758	-860,744	305,895	54,890	360,785	101,114	0	101,114	28.02	15.21	
Dakota	LAKEVILLE CITY OF	2,585,150	0	2,585,150	2,720,108	-134,958	460,281	0	460,281	176,147	0	176,147	38.26	19.17	
Dakota	ROSEMOUNT CITY OF	930,197	150,841	1,081,038	1,233,979	-152,940	150,206	4,990	155,196	63,378	0	63,378	40.83	19.96	
Dakota	SOUTH ST. PAUL CITY OF	0	2,865,993	2,865,993	4,403,597	-1,537,604	0	94,810	277,611	68,624	0	68,624	24.71	100.	
Dakota	WEST ST. PAUL CITY OF	0	2,865,993	2,865,993	4,403,597	-1,537,604	0	94,810	94,810	70,712	0	70,712	74.58	100.	
Freeborn	ALBERT LEA CITY OF	0	2,564,309	2,564,309	3,940,061	-1,375,751	0	84,830	84,830	57,403	0	57,403	67.66	100.	
Goodhue	RED WING CITY OF	108,599	3,016,835	3,125,434	4,836,444	-1,711,010	31,469	99,800	131,269	71,659	0	71,659	54.58	76.02	
Hennepin	BROOKLYN CENTER CITY OF	2,929,195	150,841	3,080,036	3,157,120	-77,083	67,871	4,990	72,861	102,269	0	102,269	140.36	45.77	
Hennepin	BROOKLYN PARK CITY OF	5,203,075	754,208	5,957,283	6,361,916	-404,632	17,034	24,950	41,984	243,523	0	243,523	580.03	111.96	
Hennepin	EDINA CITY OF	4,309,102	4,525,252	8,834,354	11,262,151	-2,427,796	51,860	149,700	201,560	275,024	0	275,024	136.44	74.27	
Hennepin	GOLDEN VALLEY CITY OF	3,537,010	301,683	3,838,693	4,124,201	-285,508	513,958	9,980	523,938	102,949	0	102,949	19.64	1.9	
Hennepin	HOPKINS CITY OF	2,633,834	150,841	2,784,675	2,958,626	-173,950	377,551	4,990	382,541	65,013	0	65,013	16.99	8.88	
Hennepin	MAPLE GROVE CITY OF	4,213,845	905,050	5,118,895	5,604,454	-485,559	11,447	29,940	41,387	225,165	0	225,165	544.04	386.8	
Hennepin	MINNEAPOLIS CITY OF	293,396,109	54,906,397	348,302,506	389,250,344	-40,947,838	799,034	1,816,360	2,615,394	1,488,501	0	1,488,501	56.91	116.56	
Hennepin	MINNETONKA CITY OF	8,171,965	905,050	9,077,015	10,088,447	-1,011,432	143,157	29,940	173,097	270,808	0	270,808	156.44	17.29	
Hennepin	PLYMOUTH CITY OF	4,276,412	452,525	4,728,937	4,709,601	19,335	232,138	14,970	247,108	319,416	0	319,416	129.26	6.05	
Hennepin	RICHFIELD CITY OF	0	3,620,202	3,620,202	5,562,439	-1,942,237	0	119,760	119,760	126,624	0	126,624	105.73	100.	
Hennepin	ST ANTHONY CITY OF	523,360	1,055,892	1,579,252	2,166,822	-587,569	63,119	34,930	98,049	30,764	0	30,764	31.37	41.74	

COUNTY	FIRE DEPARTMENT NAME	LOCAL PLAN	PORTION OF	FIREFIGHTER	FIREFIGHTER	FF UNFUNDED	LOC PLAN	PERA-P&F	TOTAL	MARKET VAL/ POPULATION	ADDIT'NL VOLNTEER	FINAL FIRE STATE AID	PERCENT	PERCENT
		ACTUARIAL ACCRUED LIABILITY	PERA-P&F ACTIVE MEMBR PENS LIABLTY	TOTAL PENSION LIABILITY	TOTAL PENSION ASSETS	PENSION LIABILITY/ SURPLUS	MUNICIP FUNDING REQUIRMT	EMPLOYER CONTRIB REQUIRMT	EMPLOYER FIREFIGHTER PENSION COST				E'ER FF PENSION COST FSA	E'ER FF PENSION COST MUN
Hennepin	ST LOUIS PARK CITY OF	0	3,469,360	3,469,360	5,330,671	-1,861,310	0	114,770	114,770	192,555	0	192,555	167.77	100.
Hennepin	WEST METRO FIRE RESCUE	3,493,261	603,367	4,096,628	4,420,334	-323,706	49,158	19,960	69,118	155,419	0	155,419	224.86	113.03
Kandiyohi	WILLMAR CITY OF	1,467,647	150,841	1,618,488	1,725,005	-106,516	214,180	4,990	219,170	63,540	0	63,540	28.99	2.27
Koochiching	INTL FALLS CITY OF	585,373	1,357,575	1,942,948	2,631,926	-688,978	85,981	44,910	130,891	34,532	0	34,532	26.38	34.31
McLeod	HUTCHINSON CITY OF	1,595,777	150,841	1,746,618	1,457,022	289,596	55,592	4,990	60,582	64,549	0	64,549	106.54	57.72
Morrison	LITTLE FALLS CITY OF	549,254	452,525	1,001,779	1,213,072	-211,293	84,883	14,970	99,853	48,424	0	48,424	48.49	22.
Mower	AUSTIN CITY OF	358,937	1,508,417	1,867,354	2,676,620	-809,265	4,948	49,900	54,848	82,443	0	82,443	150.31	90.97
Olmsted	ROCHESTER CITY OF	0	11,313,131	11,313,131	17,382,623	-6,069,492	0	374,250	374,250	374,492	0	374,492	100.06	100.
Otter Tail	FERGUS FALLS CITY OF	1,238,646	150,841	1,389,487	1,467,322	-77,834	171,890	4,990	176,880	56,931	0	56,931	32.18	3.78
Pennington	THIEF RIVER FALLS CITY OF	591,417	1,055,892	1,647,309	2,369,172	-721,862	125,953	34,930	160,883	38,195	0	38,195	23.74	21.71
Polk	CROOKSTON CITY OF	512,828	905,050	1,417,878	1,857,149	-439,271	56,586	29,940	96,765	24,100	0	24,100	24.90	41.52
Polk	EAST GRAND FORKS CITY OF	553,921	1,659,259	2,213,180	3,118,636	-905,456	88,547	54,890	143,437	31,718	0	31,718	22.11	38.26
Ramsey	FALCON HEIGHTS CITY OF	906,585	150,841	1,057,426	1,138,353	-80,926	4,127	4,990	9,117	34,770	0	34,770	381.37	54.73
Ramsey	MAPLEWOOD CITY OF	4,182,513	452,525	4,635,038	4,372,256	262,781	562,238	14,970	577,208	145,662	0	145,662	25.23	2.59
Ramsey	NORTH ST PAUL CITY OF	1,072,360	150,841	1,223,201	1,251,636	-28,434	140,512	4,990	145,502	40,780	0	40,780	28.02	3.42
Ramsey	ROSEVILLE CITY OF	7,473,234	150,841	7,624,075	5,975,418	1,648,657	87,931	4,990	92,921	151,046	0	151,046	162.55	112.98
Ramsey	ST PAUL CITY OF	0	42,537,373	42,537,373	65,358,663	-22,821,289	0	1,407,180	3,129,736	974,894	0	974,894	31.14	100.
Ramsey	WHITE BEAR LK CITY OF	4,513,310	150,841	4,664,151	4,352,664	311,487	128,733	4,990	133,723	153,069	0	153,069	114.46	3.73
Rice	FARIBAULT CITY OF	0	1,659,259	1,659,259	2,549,451	-890,192	0	54,890	293,095	90,892	0	90,892	31.01	100.
Rice	NORTHFIELD CITY OF	1,892,532	150,841	2,043,373	1,817,614	225,759	258,649	4,990	263,639	84,821	0	72,098	27.34	19.05
Saint Louis	DULUTH CITY OF	0	15,838,383	15,838,383	24,335,672	-8,497,288	0	523,950	3,460,645	279,525	0	279,525	8.07	100.
Saint Louis	ELY CITY OF	474,540	603,367	1,077,907	1,382,308	-304,401	74,160	19,960	94,120	25,572	0	25,572	27.16	21.2
Saint Louis	EVELETH CITY OF	259,620	150,841	410,461	494,355	-83,893	49,245	4,990	54,235	10,815	0	10,815	19.94	23.69
Saint Louis	HIBBING CITY OF	272,223	3,469,360	3,741,583	5,637,296	-1,895,712	47,149	114,770	639,190	52,546	0	52,546	8.22	92.62
Scott	SAVAGE CITY OF	2,543,306	150,841	2,694,147	2,084,643	609,504	114,527	4,990	119,517	85,533	0	85,533	71.56	137.52
Sherburne	ELK RIVER CITY OF	1,221,024	150,841	1,371,865	1,325,596	46,269	180,303	4,990	185,293	88,790	0	88,790	47.91	14.91
Stearns	ST CLOUD CITY OF	519,420	8,145,454	8,664,874	13,139,944	-4,475,070	87,326	269,460	837,652	206,635	0	206,635	24.66	89.57
Steele	OWATONNA CITY OF	1,252,858	1,206,734	2,459,592	2,714,448	-254,856	178,939	39,920	218,859	100,187	0	100,187	45.77	18.24
Waseca	WASECA CITY OF	904,616	452,525	1,357,141	1,506,573	-149,432	127,593	14,970	142,563	43,205	0	43,205	30.30	14.
Washington	COTTAGE GROVE CITY OF	1,631,336	452,525	2,083,861	2,253,060	-169,199	205,325	14,970	220,295	107,975	0	107,975	49.01	6.79
Washington	FOREST LAKE CITY OF	1,247,859	150,841	1,398,700	1,095,798	302,902	172,532	4,990	177,522	77,197	0	77,197	43.48	6.19
Washington	OAKDALE V.F.D., INC.	1,070,807	150,841	1,221,648	1,266,920	-45,271	210,442	4,990	215,432	99,889	0	99,889	46.36	2.31
Washington	STILLWATER CITY OF	1,751,984	150,841	1,902,825	2,050,353	-147,527	232,219	4,990	237,209	101,410	0	101,410	42.75	2.1
Washington	WOODBURY V.F.D., INC.	3,131,070	452,525	3,583,595	3,737,729	-154,134	529,654	14,970	544,624	208,761	0	208,761	38.33	2.74
Winona	WINONA CITY OF	0	1,960,942	1,960,942	3,012,988	-1,052,045	0	64,870	530,724	91,729	0	91,729	17.28	100.

Notes on Attachment C

Local Plan Actuarial Accrued Liability:	The figure is the pension plan liability of the local pension plan covering firefighters, as reported by the Office of the State Auditor (for volunteer firefighter relief associations) or by the plan administrators (Minneapolis Firefighters Relief Association or Bloomington Firefighters Relief Association). For defined contribution volunteer firefighter relief associations, the liability is equal to the reported plan assets.
Portion of PERA-P&F Active Member Pension Liability:	The figure is the average active member actuarial accrued liability for the Public Employees Police and Fire Retirement Plan (PERA-P&F), calculated by dividing the total PERA-P&F active member liability (Actuarial Valuation, Table 9A.1.f) divided by the total number of active members (Actuarial Valuation, Table 3).
Firefighter Total Pension Liability:	The figure is the sum of the local plan actuarial accrued liability and the portion of PERA-P&F active member pension liability.
Firefighter Total Pension Assets:	The figure is the sum of the local pension plan assets as reported by the Office of the State Auditor or the plan administrators and the average active member assets for PERA-P&F.
Firefighter Unfunded Pension Liability/ Surplus:	The figure is the difference between the firefighter total pension liability figure and the firefighter total pension assets figure.
Local Plan Municipal Funding Requirement:	The figure is the municipal funding requirement calculated under Minnesota Statutes, Sections 69.77, 69.772, or 69.773, whichever applies.
PERA-P&F Employer Contribution Requirement:	The figure is the average employer contribution to PERA-P&F on behalf of active members (\$4,990).
Total Employer Firefighter Pension Cost:	The figure is the sum of the local plan municipal funding requirement, the PERA-P&F employer contribution requirement, and any additional municipal contribution to PERA-P&F under Minnesota Statutes, Section 353.665, Subdivision 8.
Market Value/Population Aid Total:	The figure is the 2002 fire state aid amount before any additional volunteer firefighter state aid.
Additional Volunteer Fire Aid:	The figure is any additional volunteer firefighter state aid.
Final Fire State Aid:	The figure is the sum of the market value/population aid total and the additional volunteer fire aid.
Percent Employer Firefighter Pension Cost Fire State Aid:	The figure is the percentage portion of the total employer firefighter pension cost paid by the final fire state aid.
Percent Employer Firefighter Pension Cost Municipality:	The figure is the percentage portion of the total employer firefighter pension cost paid by the municipal contributions to the retirement plan or plans.