



**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
OF NEW JERSEY**

Schedule of Employer and Nonemployer Allocations and Schedule of  
Pension Amounts by Employer and Nonemployer

June 30, 2025

(With Independent Auditors' Report Thereon)

**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
OF NEW JERSEY**

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KPMG LLP  
Suite 4000  
150 John F. Kennedy Parkway  
Short Hills, NJ 07078-2702

## Independent Auditors' Report

The Treasurer  
State of New Jersey:

### *Opinions*

We have audited the schedule of employer and nonemployer allocations of The Police and Firemen's Retirement System of New Jersey as of and for the year ended June 30, 2025, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of The Police and Firemen's Retirement System of New Jersey as of and for the year ended June 30, 2025, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) for the total of all participating entities for The Police and Firemen's Retirement System of New Jersey as of and for the year ended June 30, 2025, in accordance with U.S. generally accepted accounting principles.

### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of The Police and Firemen's Retirement System of New Jersey and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibilities of Management for the Schedules*

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibilities for the Audit of the Schedules*

Our objectives are to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a



reasonable user based on the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer and the related disclosures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Police and Firemen's Retirement System of New Jersey's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### *Other Matter*

We have audited, in accordance with GAAS, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes The Police and Firemen's Retirement System of New Jersey, as of and for the year ended June 30, 2025, and our report thereon, dated March 27, 2026, expressed an unmodified opinion on those financial statements.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the schedules as a whole. The supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer are presented for purposes of additional analysis and are not a required part of the schedules. Such information has not been subjected to the auditing procedures applied in the audit of the schedules, and accordingly, we do not express an opinion or provide any assurance on it.

#### *Restriction on Use*

Our report is intended solely for the information and use of the State of New Jersey, Division of Pensions and Benefits management, the Treasurer of the State of New Jersey, The Police and Firemen's Retirement System of New Jersey management, The Police and Firemen's Retirement System of New Jersey employers, and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

Short Hills, New Jersey  
June, 22, 2026

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
State Group:				
Employer:				
STATE OF NEW JERSEY	NJ		\$ 395,247,861	95.31338085%
KEAN UNIVERSITY	412		823,619	0.19861439%
MONTCLAIR STATE UNIVERSITY	414		1,967,383	0.47443122%
NEW JERSEY INSTITUTE OF TECHNOLOGY	62400		1,508,184	0.36369613%
STOCKTON UNIVERSITY	421		663,481	0.15999737%
ROWAN UNIVERSITY	410		2,025,892	0.48854057%
RUTGERS UNIVERSITY	498		8,883,154	2.14215818%
THE COLLEGE OF NJ	415		792,255	0.19105101%
WILLIAM PATERSON UNIVERSITY OF NEW JERSEY	413		1,120,918	0.27030756%
PALISADES INTERSTATE PARK COMM	91999		1,649,701	0.39782272%
Total State Group			414,682,448	100.00000000%
Local Group:				
Nonemployer (State of New Jersey)			241,310,000	100.00000000%
Employer:				
ABSECON CITY	56600	Atlantic	893,956	0.06256761%
ATLANTIC CITY	30801	Atlantic	10,348,828	0.72431016%
ATLANTIC CITY	30802	Atlantic	8,017,395	0.56113414%
ATLANTIC COUNTY	70100	Atlantic	8,351,507	0.58451850%
ATLANTIC COUNTY	70103	Atlantic	2,937,994	0.20562898%
BRIGANTINE CITY	50201	Atlantic	1,203,222	0.08421301%
BRIGANTINE CITY	50202	Atlantic	1,330,437	0.09311673%
BUENA BOROUGH	58900	Atlantic	—	0.00000000%
EGG HARBOR CITY	59900	Atlantic	430,375	0.03012177%
EGG HARBOR TOWNSHIP	58200	Atlantic	2,922,536	0.20454708%
GALLOWAY TOWNSHIP	53800	Atlantic	2,185,584	0.15296811%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	2,036,552	0.14253743%
HAMMONTON TOWN	36500	Atlantic	1,145,349	0.08016250%
LINWOOD CITY	54400	Atlantic	697,981	0.04885140%
LONGPORT BOROUGH	38700	Atlantic	523,148	0.03661491%
MARGATE CITY	32800	Atlantic	2,686,652	0.18803765%
MULLICA TOWNSHIP	68900	Atlantic	453,758	0.03175833%
NORTHFIELD CITY	45400	Atlantic	871,245	0.06097807%
PLEASANTVILLE CITY	35100	Atlantic	2,896,938	0.20275548%
SOMERS POINT CITY	33500	Atlantic	1,112,965	0.07789596%
VENTNOR CITY	32100	Atlantic	3,236,899	0.22654921%
ALLENDALE BOROUGH	52000	Bergen	537,263	0.03760281%
ALPINE BOROUGH	46000	Bergen	668,707	0.04680252%
BERGEN COUNTY	70200	Bergen	29,018,901	2.03102080%
BERGENFIELD BOROUGH	29000	Bergen	2,599,897	0.18196571%
BOGOTA BOROUGH	28900	Bergen	631,985	0.04423237%
CARLSTADT BOROUGH	21700	Bergen	1,591,663	0.11139983%
CLIFFSIDE PARK BOROUGH	25300	Bergen	1,942,290	0.13594007%
CLOSTER BOROUGH	38400	Bergen	974,320	0.06819225%
CRESSKILL BOROUGH	31200	Bergen	1,458,064	0.10204929%
DEMAREST BOROUGH	37500	Bergen	829,447	0.05805265%
DUMONT BOROUGH	27800	Bergen	1,453,942	0.10176080%
EAST RUTHERFORD BOROUGH	22100	Bergen	2,224,465	0.15568938%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2025

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
EDGEWATER BOROUGH	44300	Bergen	\$ 1,862,746	0.13037282%
ELMWOOD PARK BOROUGH	33100	Bergen	2,430,786	0.17012970%
EMERSON BOROUGH	43500	Bergen	1,005,162	0.07035087%
ENGLEWOOD CITY	27201	Bergen	4,271,928	0.29899046%
ENGLEWOOD CITY	27202	Bergen	2,237,179	0.15657923%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	1,470,860	0.10294488%
FAIR LAWN BOROUGH	32300	Bergen	3,252,705	0.22765547%
FAIRVIEW BOROUGH	26600	Bergen	1,415,348	0.09905962%
FORT LEE BOROUGH	42900	Bergen	5,156,237	0.36088288%
FRANKLIN LAKES BOROUGH	43900	Bergen	1,148,518	0.08038430%
GARFIELD CITY	35800	Bergen	3,051,440	0.21356902%
GLEN ROCK BOROUGH	26900	Bergen	1,239,913	0.08678099%
HACKENSACK CITY	28000	Bergen	9,764,545	0.68341644%
HARRINGTON PARK BOROUGH	44500	Bergen	613,520	0.04294001%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	1,822,017	0.12752221%
HAWORTH BOROUGH	41500	Bergen	641,782	0.04491805%
HILLSDALE BOROUGH	28800	Bergen	774,223	0.05418755%
HO-HO-KUS BOROUGH	29900	Bergen	878,766	0.06150447%
LEONIA BOROUGH	23100	Bergen	944,458	0.06610222%
LITTLE FERRY BOROUGH	29500	Bergen	1,167,508	0.08171340%
LODI BOROUGH	41100	Bergen	2,423,874	0.16964593%
LYNDHURST TOWNSHIP	24800	Bergen	2,804,366	0.19627641%
MAHWAH TOWNSHIP	30600	Bergen	2,631,595	0.18418424%
MAYWOOD BOROUGH	37400	Bergen	1,151,544	0.08059609%
MIDLAND PARK BOROUGH	54000	Bergen	946,038	0.06621281%
MONTVALE BOROUGH	24300	Bergen	1,373,493	0.09613020%
MOONACHIE BOROUGH	48000	Bergen	901,302	0.06308175%
NEW MILFORD BOROUGH	27300	Bergen	1,684,138	0.11787212%
NORTH ARLINGTON BOROUGH	34000	Bergen	1,749,508	0.12244734%
NORTHVALE BOROUGH	48400	Bergen	691,318	0.04838506%
NORWOOD BOROUGH	43700	Bergen	859,384	0.06014793%
OAKLAND BOROUGH	49600	Bergen	1,288,759	0.09019971%
OLD TAPPAN BOROUGH	48900	Bergen	647,327	0.04530615%
ORADELL BOROUGH	23200	Bergen	1,017,335	0.07120285%
PALISADES PARK BOROUGH	35000	Bergen	1,680,638	0.11762715%
PARAMUS BOROUGH	27400	Bergen	5,466,683	0.38261087%
PARK RIDGE BOROUGH	43200	Bergen	1,108,316	0.07757058%
RAMSEY BOROUGH	36800	Bergen	1,660,985	0.11625165%
RIDGEFIELD BOROUGH	27500	Bergen	1,491,098	0.10436133%
RIDGEFIELD PARK VILLAGE	35200	Bergen	1,556,635	0.10894824%
RIDGEWOOD VILLAGE	32000	Bergen	4,505,398	0.31533093%
RIVER EDGE BOROUGH	20100	Bergen	1,100,518	0.07702480%
RIVER VALE TOWNSHIP	48300	Bergen	1,267,382	0.08870354%
ROCHELLE PARK TOWNSHIP	42800	Bergen	1,156,143	0.08091797%
RUTHERFORD BOROUGH	31600	Bergen	2,065,735	0.14457993%
SADDLE BROOK TOWNSHIP	24400	Bergen	1,630,929	0.11414804%
SADDLE RIVER BOROUGH	50400	Bergen	820,181	0.05740413%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	1,053,518	0.07373529%
TEANECK TOWNSHIP	21500	Bergen	7,588,804	0.53113723%
TENAFLY BOROUGH	31400	Bergen	1,866,724	0.13065124%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2025

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
UPPER SADDLE RIVER BORO	48800	Bergen	\$ 952,848	0.06668943%
WALDWICK BOROUGH	49001	Bergen	917,120	0.06418885%
WALLINGTON BOROUGH	34600	Bergen	1,012,198	0.07084332%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	1,111,620	0.07780182%
WESTWOOD BOROUGH	40200	Bergen	1,478,330	0.10346770%
WOODCLIFF LAKE BOROUGH	47000	Bergen	938,137	0.06565982%
WOOD-RIDGE BOROUGH	33300	Bergen	1,381,357	0.09668060%
WYCKOFF TOWNSHIP	47200	Bergen	1,140,982	0.07985686%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	196,401	0.01374602%
BORDENTOWN CITY	37900	Burlington	517,079	0.03619014%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	234,883	0.01643936%
BORDENTOWN TWP	52200	Burlington	958,747	0.06710230%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	440,027	0.03079731%
BURLINGTON CITY	41300	Burlington	1,277,694	0.08942527%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	5,158,253	0.36102398%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	1,676,283	0.11732235%
BURLINGTON TOWNSHIP	54500	Burlington	1,562,537	0.10936131%
BURLINGTON TWP. FIRE DIST. 1	86502	Burlington	161,784	0.01132319%
CHESTERFIELD TOWNSHIP	76000	Burlington	424,350	0.02970008%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	213,147	0.01491807%
CINNAMINSON TOWNSHIP	29200	Burlington	1,043,089	0.07300536%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	612,289	0.04285385%
DELANCO TOWNSHIP	45300	Burlington	511,462	0.03579701%
DELTRAN TOWNSHIP	61700	Burlington	1,119,096	0.07832506%
EASTAMPTON TOWNSHIP	59000	Burlington	634,848	0.04443275%
EDGEWATER PARK TOWNSHIP	61800	Burlington	598,106	0.04186119%
EVESHAM TOWNSHIP	55200	Burlington	3,379,485	0.23652875%
EVESHAM TWP. FIRE DIST. 1	86504	Burlington	1,703,312	0.11921410%
FLORENCE TOWNSHIP	36300	Burlington	1,207,225	0.08449318%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	325,700	0.02279561%
LUMBERTON TOWNSHIP	61400	Burlington	657,884	0.04604503%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	577,542	0.04042192%
MAPLE SHADE TOWNSHIP	29300	Burlington	1,340,647	0.09383133%
MEDFORD LAKES BOROUGH	62900	Burlington	265,609	0.01858986%
MEDFORD TOWNSHIP	49500	Burlington	1,677,837	0.11743111%
MOORESTOWN TOWNSHIP	39600	Burlington	1,177,020	0.08237914%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	48,749	0.00341192%
MOUNT HOLLY TOWNSHIP	39800	Burlington	693,539	0.04854051%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	1,964,466	0.13749216%
MOUNT LAUREL TOWNSHIP	49900	Burlington	2,790,431	0.19530110%
NEW HANOVER TOWNSHIP	69200	Burlington	68,066	0.00476391%
NORTH HANOVER TOWNSHIP	69300	Burlington	166,146	0.01162849%
PALMYRA BOROUGH	38300	Burlington	414,667	0.02902237%
PEMBERTON BOROUGH	69700	Burlington	133,468	0.00934137%
PEMBERTON TOWNSHIP	62800	Burlington	1,547,300	0.10829488%
RIVERSIDE TOWNSHIP	25100	Burlington	799,712	0.05597151%
RIVERTON BOROUGH	37100	Burlington	170,681	0.01194589%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	233,028	0.01630953%
WESTAMPTON TOWNSHIP	62200	Burlington	1,405,763	0.09838877%
WILLINGBORO TOWNSHIP	49100	Burlington	3,347,029	0.23425717%
AUDUBON BOROUGH	23400	Camden	659,801	0.04617920%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2025

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
BARRINGTON BOROUGH	48100	Camden	\$ 529,281	0.03704416%
BELLMAWR BOROUGH	37300	Camden	906,401	0.06343863%
BERLIN BOROUGH	52800	Camden	595,261	0.04166207%
BERLIN TOWNSHIP	52300	Camden	538,766	0.03770801%
BROOKLAWN BOROUGH	47300	Camden	246,046	0.01722066%
CAMDEN CITY	21202	Camden	7,104,649	0.49725143%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	12,860,302	0.90008718%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	3,789,795	0.26524617%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	59,579	0.00416991%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	9,835,813	0.68840446%
CHERRY HILL FIRE DIST 13	75800	Camden	3,183,552	0.22281548%
CHERRY HILL TOWNSHIP	33000	Camden	5,500,343	0.38496672%
CHESILHURST BOROUGH	59800	Camden	236,166	0.01652916%
CLEMENTON BOROUGH	64400	Camden	487,218	0.03410018%
COLLINGSWOOD BOROUGH	25801	Camden	708,604	0.04959490%
COLLINGSWOOD BOROUGH	25802	Camden	504,995	0.03534439%
GIBBSBORO BOROUGH	65600	Camden	99,941	0.00699483%
GLOUCESTER CITY	32200	Camden	1,866,005	0.13060091%
GLOUCESTER TOWNSHIP	48600	Camden	5,863,179	0.41036146%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	225,131	0.01575682%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	255,301	0.01786841%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	84,234	0.00589550%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	82,639	0.00578387%
HADDON HEIGHTS BOROUGH	40500	Camden	618,788	0.04330871%
HADDON TOWNSHIP	22200	Camden	875,219	0.06125621%
HADDON TWP FIRE DISTRICT 1	85102	Camden	94,008	0.00657958%
HADDONFIELD BOROUGH	38600	Camden	762,554	0.05337084%
HI-NELLA BOROUGH	77100	Camden	15,030	0.00105194%
LAUREL SPRINGS BOROUGH	67800	Camden	170,007	0.01189872%
LAWNSIDE BOROUGH	68000	Camden	263,672	0.01845429%
LINDENWOLD BOROUGH	55300	Camden	1,615,701	0.11308224%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	0.00000000%
MAGNOLIA BOROUGH	60800	Camden	378,598	0.02649792%
MERCHANTVILLE BOROUGH	38900	Camden	436,341	0.03053932%
MOUNT EPHRAIM BOROUGH	37200	Camden	482,161	0.03374625%
OAKLYN BOROUGH	33600	Camden	403,650	0.02825130%
PENNSAUKEN TOWNSHIP	20900	Camden	3,542,508	0.24793866%
PINE HILL BOROUGH	55100	Camden	788,889	0.05521401%
PINE HILL FIRE DISTRICT 1	77200	Camden	120,253	0.00841646%
RUNNEMEDE BOROUGH	38500	Camden	581,285	0.04068390%
SOMERDALE BOROUGH	61000	Camden	507,198	0.03549858%
STRATFORD BOROUGH	61500	Camden	483,720	0.03385536%
VOORHEES TOWNSHIP	53100	Camden	3,243,950	0.22704271%
WATERFORD TOWNSHIP	53200	Camden	699,735	0.04897416%
WINSLOW TOWNSHIP	53500	Camden	3,351,095	0.23454174%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	959,612	0.06716284%
WOODLYNNE BOROUGH	51400	Camden	68,540	0.00479709%
AVALON BOROUGH	57400	Cape May	721,425	0.05049224%
CAPE MAY CITY	44400	Cape May	1,340,693	0.09383454%
CAPE MAY COUNTY	70500	Cape May	4,885,707	0.34194860%
LOWER TOWNSHIP	57600	Cape May	1,627,911	0.11393681%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
MIDDLE TOWNSHIP	57900	Cape May	\$ 1,739,037	0.12171448%
NORTH WILDWOOD CITY	26000	Cape May	1,400,212	0.09800025%
OCEAN CITY	20700	Cape May	5,610,514	0.39267754%
SEA ISLE CITY	57700	Cape May	884,418	0.06190005%
STONE HARBOR BOROUGH	57500	Cape May	687,356	0.04810776%
WEST WILDWOOD BOROUGH	59200	Cape May	131,818	0.00922589%
WILDWOOD CITY	34900	Cape May	2,225,172	0.15573886%
WILDWOOD CREST BOROUGH	53700	Cape May	811,425	0.05679130%
BRIDGETON CITY	36200	Cumberland	2,553,204	0.17869769%
CUMBERLAND COUNTY	70600	Cumberland	3,227,080	0.22586199%
CUMBERLAND COUNTY	70603	Cumberland	1,116,006	0.07810880%
MILLVILLE CITY	22600	Cumberland	2,699,964	0.18896936%
VINELAND CITY	26500	Cumberland	5,946,825	0.41621581%
BELLEVILLE TOWNSHIP	35400	Essex	7,299,605	0.51089632%
BLOOMFIELD TOWNSHIP	32700	Essex	8,422,154	0.58946305%
CALDWELL BOROUGH	40800	Essex	927,134	0.06488972%
CEDAR GROVE TOWNSHIP	28700	Essex	1,787,883	0.12513319%
EAST ORANGE CITY	23800	Essex	12,635,342	0.88434233%
ESSEX COUNTY	70700	Essex	33,301,885	2.33078507%
ESSEX COUNTY COLLEGE	62700	Essex	47,584	0.00333038%
ESSEX FELS BOROUGH	27900	Essex	456,720	0.03196564%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	1,908,797	0.13359591%
GLEN RIDGE BOROUGH	25500	Essex	1,034,696	0.07241794%
IRVINGTON TOWNSHIP	29100	Essex	10,461,149	0.73217146%
LIVINGSTON TOWNSHIP	36000	Essex	3,451,533	0.24157136%
MAPLEWOOD TOWNSHIP	23900	Essex	2,898,003	0.20283002%
MILLBURN TOWNSHIP	26300	Essex	4,629,344	0.32400586%
MONTCLAIR TOWNSHIP	28300	Essex	7,777,358	0.54433405%
NEWARK CITY	21101	Essex	38,064,893	2.66414601%
NEWARK CITY	21102	Essex	25,639,251	1.79448050%
NORTH CALDWELL BOROUGH	38000	Essex	726,090	0.05081874%
NUTLEY TOWNSHIP	32500	Essex	4,745,909	0.33216420%
ORANGE CITY	24900	Essex	8,889,717	0.62218759%
ROSELAND BOROUGH	43600	Essex	896,889	0.06277289%
SOUTH ESSEX FIRE DEPARTMENT	86505	Essex	2,765,747	0.19357348%
SOUTH ORANGE VILLAGE	35600	Essex	1,909,850	0.13366961%
VERONA TOWNSHIP	34200	Essex	1,579,010	0.11051425%
WEST CALDWELL TOWNSHIP	36100	Essex	1,227,463	0.08590962%
WEST ORANGE TOWNSHIP	24700	Essex	7,486,957	0.52400900%
CLAYTON BOROUGH	64300	Gloucester	543,685	0.03805229%
DEPTFORD TOWNSHIP	63000	Gloucester	2,226,197	0.15581060%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	403,800	0.02826179%
EAST GREENWICH TOWNSHIP	59300	Gloucester	693,655	0.04854862%
ELK TOWNSHIP	60900	Gloucester	428,154	0.02996632%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,192,173	0.08343969%
GLASSBORO BOROUGH	45201	Gloucester	1,929,835	0.13506835%
GLASSBORO BOROUGH	45202	Gloucester	394,814	0.02763287%
GLOUCESTER COUNTY	70800	Gloucester	3,651,960	0.25559916%
GLOUCESTER COUNTY	70803	Gloucester	1,669,577	0.11685300%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	690,294	0.04831339%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	934,746	0.06542248%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
LOGAN TOWNSHIP	57000	Gloucester	\$ 879,252	0.06153848%
MANTUA TOWNSHIP	68400	Gloucester	1,219,850	0.08537679%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	2,539,142	0.17771349%
NATIONAL PARK BOROUGH	69000	Gloucester	—	0.00000000%
PAULSBORO BOROUGH	39100	Gloucester	658,893	0.04611565%
PITMAN BOROUGH	41200	Gloucester	549,019	0.03842561%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	2,922,118	0.20451782%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	1,010,822	0.07074701%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	1,632,369	0.11424883%
WESTVILLE BOROUGH	22700	Gloucester	365,040	0.02554900%
WOODBURY CITY	24000	Gloucester	1,360,894	0.09524840%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	—	0.00000000%
WOOLWICH TOWNSHIP	74200	Gloucester	990,611	0.06933245%
BAYONNE CITY	20300	Hudson	16,576,594	1.16018891%
EAST NEWARK BOROUGH	34700	Hudson	260,151	0.01820786%
GUTTENBERG TOWN	25600	Hudson	851,647	0.05960642%
HARRISON TOWN (HUDSON)	31800	Hudson	3,783,558	0.26480965%
HOBOKEN CITY	23301	Hudson	5,933,008	0.41524876%
HOBOKEN CITY	23302	Hudson	6,271,340	0.43892848%
HUDSON COUNTY	70900	Hudson	20,510,466	1.43551898%
HUDSON COUNTY	70903	Hudson	3,464,885	0.24250586%
JERSEY CITY	38101	Hudson	34,459,242	2.41178800%
JERSEY CITY FIRE DEPT.	38102	Hudson	27,264,814	1.90825298%
KEARNY TOWN	31900	Hudson	8,124,862	0.56865571%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	39,264	0.00274807%
NORTH BERGEN TOWNSHIP	23701	Hudson	5,549,845	0.38843134%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	12,756,550	0.89282562%
SECAUCUS TOWN	24600	Hudson	3,482,857	0.24376371%
UNION CITY	22400	Hudson	7,146,464	0.50017804%
WEEHAWKEN TOWNSHIP	27700	Hudson	2,541,997	0.17791331%
WEST NEW YORK TOWN	23000	Hudson	5,273,116	0.36906319%
CLINTON TOWN	64500	Hunterdon	452,252	0.03165293%
CLINTON TOWNSHIP	64600	Hunterdon	983,429	0.06882979%
DELAWARE TOWNSHIP	64800	Hunterdon	269,081	0.01883287%
FLEMINGTON BOROUGH	65300	Hunterdon	620,129	0.04340257%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	200,953	0.01406462%
FRENCHTOWN BOROUGH	65500	Hunterdon	55,742	0.00390136%
HIGH BRIDGE BOROUGH	67000	Hunterdon	352,034	0.02463871%
HOLLAND TOWNSHIP	67100	Hunterdon	215,941	0.01511362%
HUNTERDON COUNTY	71000	Hunterdon	674,325	0.04719573%
HUNTERDON COUNTY	71003	Hunterdon	857,927	0.06004595%
LAMBERTVILLE CITY	67700	Hunterdon	346,208	0.02423095%
LEBANON TOWNSHIP	54300	Hunterdon	354,839	0.02483503%
RARITAN TOWNSHIP	61200	Hunterdon	1,456,455	0.10193668%
READINGTON TOWNSHIP	72400	Hunterdon	1,122,623	0.07857192%
TEWKSBURY TOWNSHIP	73300	Hunterdon	327,666	0.02293321%
WEST AMWELL TOWNSHIP	74000	Hunterdon	213,976	0.01497609%
EAST WINDSOR TOWNSHIP	50800	Mercer	1,662,785	0.11637763%
EWING TOWNSHIP	43100	Mercer	3,769,597	0.26383252%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	12,937,699	0.90550417%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	0.00000000%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2025

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	\$ —	0.00000000%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	0.00000000%
HIGHTSTOWN BOROUGH	24100	Mercer	561,113	0.03927207%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,174,763	0.08222117%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	464,711	0.03252493%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	2,353,708	0.16473504%
MERCER COUNTY	71100	Mercer	8,361,297	0.58520370%
MERCER COUNTY	71103	Mercer	2,543,379	0.17801004%
PENNINGTON BOROUGH	69800	Mercer	207,896	0.01455055%
PRINCETON	86001	Mercer	2,684,381	0.18787871%
ROBBINSVILLE TOWNSHIP	73700	Mercer	1,896,865	0.13276079%
TRENTON CITY	33401	Mercer	9,299,336	0.65085666%
TRENTON CITY	33402	Mercer	8,101,020	0.56698702%
WEST WINDSOR TOWNSHIP	49700	Mercer	2,639,485	0.18473646%
CARTERET BOROUGH	21400	Middlesex	3,806,138	0.26639001%
CRANBURY TOWNSHIP	64700	Middlesex	774,286	0.05419195%
DUNELLEN BOROUGH	26100	Middlesex	759,104	0.05312937%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	4,376,328	0.30629737%
EDISON TOWNSHIP	31701	Middlesex	9,248,177	0.64727606%
EDISON TOWNSHIP	31702	Middlesex	5,676,684	0.39730875%
HIGHLAND PARK BOROUGH	21900	Middlesex	1,265,328	0.08855978%
JAMESBURG BOROUGH	53600	Middlesex	699,185	0.04893567%
METUCHEN BOROUGH	22800	Middlesex	1,418,392	0.09927267%
MIDDLESEX BOROUGH	36900	Middlesex	1,373,449	0.09612712%
MIDDLESEX COUNTY	71200	Middlesex	12,837,507	0.89849177%
MIDDLESEX COUNTY	71203	Middlesex	2,900,731	0.20302096%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	415,603	0.02908788%
MILLTOWN BOROUGH	58500	Middlesex	662,282	0.04635284%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	3,606,443	0.25241344%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	47,084	0.00329539%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	716,729	0.05016356%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	971,820	0.06801728%
NEW BRUNSWICK CITY	33700	Middlesex	11,521,117	0.80635818%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	4,783,616	0.33480329%
OLD BRIDGE TOWNSHIP	47100	Middlesex	4,992,458	0.34942006%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	220,170	0.01540961%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	98,978	0.00692743%
PERTH AMBOY CITY	24500	Middlesex	7,517,008	0.52611226%
PISCATAWAY TOWNSHIP	37700	Middlesex	3,824,514	0.26767614%
PLAINSBORO TOWNSHIP	56200	Middlesex	1,432,469	0.10025791%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	333,278	0.02332599%
SAYREVILLE BOROUGH	40700	Middlesex	4,448,125	0.31132242%
SOUTH AMBOY CITY	27600	Middlesex	1,311,331	0.09177951%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	4,700,464	0.32898352%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	2,774,383	0.19417791%
SOUTH RIVER BOROUGH	39400	Middlesex	1,374,165	0.09617724%
SPOTSWOOD BOROUGH	51500	Middlesex	933,492	0.06533472%
WOODBRIIDGE TOWNSHIP	32400	Middlesex	10,109,599	0.70756663%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
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Schedule of Employer and Nonemployer Allocations

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<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	\$ 1,445,358	0.10116000%
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	389,762	0.02727928%
WOODBIDGE TWP FIRE DISTRICT 4	86202	Middlesex	57,146	0.00399962%
WOODBIDGE TWP FIRE DISTRICT 5	86402	Middlesex	226,900	0.01588064%
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	366,683	0.02566399%
ABERDEEN TOWNSHIP	46400	Monmouth	1,780,425	0.12461120%
ALLENHURST BOROUGH	43300	Monmouth	266,693	0.01866573%
ALLENTOWN BOROUGH	63100	Monmouth	196,991	0.01378732%
ASBURY PARK CITY	33200	Monmouth	6,024,641	0.42166212%
ATLANTIC HIGHLANDS	30500	Monmouth	627,361	0.04390874%
AVON BY THE SEA	22300	Monmouth	452,232	0.03165153%
BELMAR BOROUGH	39300	Monmouth	1,081,844	0.07571781%
BRADLEY BEACH BOROUGH	40900	Monmouth	822,046	0.05753466%
BRIELLE BOROUGH	50000	Monmouth	810,004	0.05669184%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	105,421	0.00737837%
COLTS NECK TOWNSHIP	62000	Monmouth	971,064	0.06796437%
DEAL BOROUGH	27100	Monmouth	1,029,158	0.07203034%
EATONTOWN BOROUGH	30300	Monmouth	2,264,419	0.15848574%
ENGLISHTOWN BOROUGH	44800	Monmouth	183,613	0.01285100%
FAIR HAVEN BOROUGH	42100	Monmouth	561,608	0.03930671%
FREEHOLD BOROUGH	22000	Monmouth	1,244,526	0.08710386%
FREEHOLD TOWNSHIP	56100	Monmouth	3,037,125	0.21256711%
HAZLET TOWNSHIP	50500	Monmouth	1,689,965	0.11827995%
HIGHLANDS BOROUGH	41800	Monmouth	587,500	0.04111888%
HOLMDEL TOWNSHIP	58400	Monmouth	2,266,016	0.15859752%
HOWELL TOWNSHIP	56000	Monmouth	4,401,465	0.30805670%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	33,061	0.00231393%
KEANSBURG BOROUGH	26700	Monmouth	1,605,902	0.11239641%
KEYPORT BOROUGH	39000	Monmouth	855,318	0.05986335%
LAKE COMO BOROUGH	46300	Monmouth	—	0.00000000%
LITTLE SILVER BOROUGH	40100	Monmouth	540,476	0.03782769%
LONG BRANCH CITY	39900	Monmouth	4,602,331	0.32211523%
MANALAPAN TOWNSHIP	51000	Monmouth	2,633,691	0.18433094%
MANASQUAN BOROUGH	26400	Monmouth	686,083	0.04801866%
MARLBORO TOWNSHIP	56300	Monmouth	3,030,005	0.21206879%
MATAWAN BOROUGH	28600	Monmouth	841,454	0.05889302%
MIDDLETOWN TOWNSHIP	37000	Monmouth	4,822,298	0.33751063%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	380,431	0.02662621%
MONMOUTH BEACH BOROUGH	58000	Monmouth	488,474	0.03418809%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	18,730,413	1.31093381%
NEPTUNE CITY BOROUGH	30200	Monmouth	764,162	0.05348338%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	97,638	0.00683364%
NEPTUNE TOWNSHIP	20200	Monmouth	3,333,622	0.23331882%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	2,946,440	0.20622011%
OCEANPORT BOROUGH	41400	Monmouth	607,145	0.04249383%
RED BANK BOROUGH	23500	Monmouth	1,814,510	0.12699680%
RUMSON BOROUGH	37600	Monmouth	645,116	0.04515140%
SEA BRIGHT BORO	25900	Monmouth	430,491	0.03012989%
SEA GIRT BOROUGH	37800	Monmouth	458,781	0.03210989%
SHREWSBURY BOROUGH	44700	Monmouth	689,160	0.04823402%
SPRING LAKE BOROUGH	35700	Monmouth	683,470	0.04783578%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	656,548	0.04595152%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
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Schedule of Employer and Nonemployer Allocations

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<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
TINTON FALLS BOROUGH	50100	Monmouth	\$ 2,060,286	0.14419856%
UNION BEACH BOROUGH	73500	Monmouth	590,136	0.04130337%
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	110,053	0.00770256%
WALL TOWNSHIP	51600	Monmouth	3,316,438	0.23211611%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	151,023	0.01057004%
WEST LONG BRANCH BOROUGH	46600	Monmouth	835,405	0.05846965%
BOONTON TOWN	31500	Morris	1,043,775	0.07305338%
BOONTON TOWNSHIP	57200	Morris	578,088	0.04046014%
BUTLER BOROUGH	61300	Morris	730,996	0.05116211%
CHATHAM BOROUGH	38200	Morris	1,043,403	0.07302734%
CHATHAM TOWNSHIP	46500	Morris	949,673	0.06646722%
CHESTER TOWNSHIP	52900	Morris	872,100	0.06103792%
DENVILLE TOWNSHIP	30000	Morris	1,323,902	0.09265935%
DOVER TOWN	35500	Morris	2,388,000	0.16713513%
EAST HANOVER TOWNSHIP	31300	Morris	1,708,493	0.11957671%
FLORHAM PARK BOROUGH	30100	Morris	1,431,744	0.10020717%
HANOVER TOWNSHIP	29600	Morris	1,328,270	0.09296506%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	166,119	0.01162660%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	295,524	0.02068360%
HARDING TOWNSHIP	52400	Morris	527,348	0.03690887%
JEFFERSON TOWNSHIP	51100	Morris	1,680,765	0.11763604%
KINNELON BOROUGH	58300	Morris	793,013	0.05550265%
LINCOLN PARK BOROUGH	56800	Morris	1,080,483	0.07562256%
LONG HILL TOWNSHIP	57800	Morris	849,412	0.05944999%
MADISON BOROUGH	30900	Morris	1,483,296	0.10381527%
MENDHAM BOROUGH	53400	Morris	577,759	0.04043711%
MENDHAM TOWNSHIP	53300	Morris	577,149	0.04039442%
MINE HILL TOWNSHIP	57100	Morris	—	0.00000000%
MONTVILLE TOWNSHIP	39700	Morris	1,940,277	0.13579918%
MORRIS COUNTY	71400	Morris	7,995,752	0.55961935%
MORRIS COUNTY	71403	Morris	2,764,207	0.19346570%
MORRIS PLAINS BOROUGH	52500	Morris	797,556	0.05582061%
MORRIS TOWNSHIP	51700	Morris	2,445,118	0.17113279%
MORRISTOWN TOWN	32900	Morris	3,570,059	0.24986694%
MOUNT ARLINGTON BOROUGH	68800	Morris	624,947	0.04373978%
MOUNT OLIVE TOWNSHIP	47700	Morris	2,358,179	0.16504797%
MOUNTAIN LAKES BOROUGH	42700	Morris	530,462	0.03712681%
NETCONG BOROUGH	69100	Morris	492,783	0.03448968%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	4,650,532	0.32548880%
PEQUANNOCK TOWNSHIP	46200	Morris	1,555,394	0.10886138%
RANDOLPH TOWNSHIP	45500	Morris	1,454,020	0.10176625%
RIVERDALE BOROUGH	72500	Morris	698,628	0.04889668%
ROCKAWAY BOROUGH	39200	Morris	643,930	0.04506839%
ROCKAWAY TOWNSHIP	41700	Morris	2,464,578	0.17249479%
ROXBURY TOWNSHIP	46800	Morris	1,889,530	0.13224742%
WASHINGTON TWP (MORRIS)	58100	Morris	1,258,440	0.08807769%
WHARTON BOROUGH	42500	Morris	986,496	0.06904444%
BARNEGAT TOWNSHIP	63300	Ocean	2,707,941	0.18952766%
BAY HEAD BOROUGH	55600	Ocean	430,938	0.03016117%
BEACH HAVEN BOROUGH	62100	Ocean	592,654	0.04147961%
BEACHWOOD BOROUGH	63400	Ocean	778,549	0.05449032%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	2,974,012	0.20814986%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
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Schedule of Employer and Nonemployer Allocations

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<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
BRICK TOWNSHIP	55500	Ocean	\$ 7,512,655	0.52580760%
HARVEY CEDARS BOROUGH	66800	Ocean	324,865	0.02273717%
ISLAND HEIGHTS BOROUGH	67400	Ocean	162,749	0.01139073%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	319,899	0.02238960%
JACKSON TOWNSHIP	49800	Ocean	5,040,939	0.35281322%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	517,409	0.03621324%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	230,639	0.01614233%
LACEY TOWNSHIP	51800	Ocean	2,323,429	0.16261583%
LAKEHURST BOROUGH	52700	Ocean	209,811	0.01468458%
LAKEWOOD TOWNSHIP	33800	Ocean	7,957,856	0.55696703%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	1,044,892	0.07313156%
LAVALLETTE BOROUGH	67900	Ocean	446,219	0.03123068%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	1,940,806	0.13583620%
LONG BEACH TOWNSHIP	55000	Ocean	1,575,961	0.11030085%
MANCHESTER TOWNSHIP	54800	Ocean	3,383,140	0.23678456%
MANTOLOKING BOROUGH	47400	Ocean	446,034	0.03121773%
OCEAN COUNTY	71500	Ocean	11,877,828	0.83132424%
OCEAN COUNTY	71503	Ocean	2,529,755	0.17705650%
OCEAN GATE BOROUGH	69400	Ocean	444,792	0.03113081%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	992,545	0.06946781%
PINE BEACH BOROUGH	69900	Ocean	165,818	0.01160553%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	222,299	0.01555861%
PLUMSTED TOWNSHIP	72300	Ocean	356,725	0.02496703%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	1,016,284	0.07112929%
POINT PLEASANT BOROUGH	54200	Ocean	1,499,359	0.10493951%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,174,855	0.08222761%
SEASIDE PARK BOROUGH	55400	Ocean	620,160	0.04340474%
SHIP BOTTOM BOROUGH	61600	Ocean	520,486	0.03642860%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	363,885	0.02546816%
STAFFORD TOWNSHIP	56400	Ocean	2,526,441	0.17682455%
SURF CITY BOROUGH	73100	Ocean	470,559	0.03293423%
TOMS RIVER TOWNSHIP	48700	Ocean	8,033,010	0.56222703%
TUCKERTON BOROUGH	73400	Ocean	438,729	0.03070646%
BLOOMINGDALE BOROUGH	55700	Passaic	716,860	0.05017273%
BOROUGH OF WOODLAND PARK	43000	Passaic	1,400,861	0.09804568%
CLIFTON CITY	34800	Passaic	11,640,502	0.81471389%
HALEDON BOROUGH	42000	Passaic	918,962	0.06431777%
HAWTHORNE BOROUGH	28200	Passaic	1,584,139	0.11087323%
LITTLE FALLS TWP	41600	Passaic	1,414,380	0.09899187%
NORTH HALEDON BOROUGH	41900	Passaic	1,332,149	0.09323655%
PASSAIC CITY	22501	Passaic	6,424,677	0.44966047%
PASSAIC CITY	22502	Passaic	3,806,256	0.26639827%
PASSAIC COUNTY	71600	Passaic	15,044,071	1.05292827%
PASSAIC COUNTY	71603	Passaic	2,513,367	0.17590951%
PATERSON CITY	30701	Passaic	12,795,142	0.89552666%
PATERSON CITY	30702	Passaic	14,795,818	1.03555314%
POMPTON LAKES BOROUGH	40300	Passaic	971,080	0.06796548%
PROSPECT PARK BOROUGH	43800	Passaic	758,444	0.05308318%
RINGWOOD BOROUGH	44900	Passaic	1,041,817	0.07291634%
TOTOWA BOROUGH	40000	Passaic	1,601,177	0.11206571%
WANAQUE BOROUGH	40400	Passaic	906,943	0.06347656%
WAYNE TOWNSHIP	29400	Passaic	5,460,748	0.38219548%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
WEST MILFORD TOWNSHIP	24200	Passaic	\$ 1,850,097	0.12948752%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	579,822	0.04058150%
CARNEYS POINT TOWNSHIP	25700	Salem	842,364	0.05895671%
ELMER BOROUGH	65100	Salem	25,226	0.00176556%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	450,646	0.03154053%
PENNS GROVE BOROUGH	28500	Salem	357,169	0.02499811%
PENNSVILLE TOWNSHIP	26800	Salem	833,040	0.05830412%
SALEM CITY	20400	Salem	584,548	0.04091227%
SALEM COUNTY	71700	Salem	4,623,213	0.32357675%
SALEM COUNTY	71703	Salem	904,777	0.06332497%
WOODSTOWN BOROUGH	48500	Salem	361,864	0.02532671%
BEDMINSTER TOWNSHIP	42300	Somerset	692,443	0.04846380%
BERNARDS TOWNSHIP	53000	Somerset	1,580,295	0.11060419%
BERNARDSVILLE BORO	42200	Somerset	816,326	0.05713432%
BOUND BROOK BOROUGH	43400	Somerset	893,251	0.06251827%
BRANCHBURG TOWNSHIP	55800	Somerset	1,032,183	0.07224206%
BRIDGEWATER TWP	59700	Somerset	3,311,388	0.23176267%
FAR HILLS BOROUGH	65200	Somerset	264,341	0.01850112%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	4,067,860	0.28470783%
GREEN BROOK TOWNSHIP	61900	Somerset	968,417	0.06777910%
HILLSBOROUGH TOWNSHIP	51200	Somerset	2,954,012	0.20675007%
MANVILLE BOROUGH	41000	Somerset	964,603	0.06751216%
MONTGOMERY TOWNSHIP	68700	Somerset	1,400,314	0.09800739%
NORTH PLAINFIELD BOROUGH	21300	Somerset	3,475,187	0.24322689%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	294,450	0.02060843%
RARITAN BOROUGH	46100	Somerset	804,251	0.05628919%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	4,339,628	0.30372876%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	2,733,257	0.19129952%
SOMERVILLE BOROUGH	21600	Somerset	1,583,605	0.11083585%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	464,847	0.03253445%
WARREN TOWNSHIP	51300	Somerset	1,500,329	0.10500740%
WATCHUNG BOROUGH	29800	Somerset	1,162,512	0.08136373%
NJ TRANSIT CORPORATION	62300	Statewide	12,274,036	0.85905467%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	—	0.00000000%
ANDOVER TOWNSHIP	63200	Sussex	513,107	0.03591215%
BYRAM TOWNSHIP	55900	Sussex	564,321	0.03949659%
FRANKLIN BOROUGH	65400	Sussex	631,912	0.04422726%
HAMBURG BOROUGH	66000	Sussex	341,034	0.02386883%
HARDYSTON TOWNSHIP	66700	Sussex	909,431	0.06365070%
HOPATCONG BOROUGH	47800	Sussex	968,010	0.06775062%
NEWTON TOWN	23600	Sussex	881,506	0.06169624%
OGDENSBURG BOROUGH	69500	Sussex	246,759	0.01727056%
SPARTA TOWNSHIP	47500	Sussex	1,544,555	0.10810276%
STANHOPE BOROUGH	72900	Sussex	360,134	0.02520563%
SUSSEX COUNTY	71903	Sussex	2,543,736	0.17803502%
VERNON TOWNSHIP	54600	Sussex	1,443,566	0.10103458%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,211,061	0.08476166%
CLARK TOWNSHIP	52600	Union	1,794,696	0.12561003%
CRANFORD TOWNSHIP	25401	Union	2,361,883	0.16530721%
CRANFORD TOWNSHIP	25402	Union	1,218,912	0.08531114%
ELIZABETH CITY	21001	Union	14,693,013	1.02835786%
ELIZABETH CITY	21002	Union	11,725,281	0.82064754%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
FANWOOD BOROUGH	31100	Union	\$ 631,640	0.04420822%
GARWOOD BOROUGH	29700	Union	666,750	0.04666555%
HILLSIDE TOWNSHIP	34301	Union	2,582,847	0.18077239%
HILLSIDE TOWNSHIP	34302	Union	2,015,780	0.14108360%
KENILWORTH BOROUGH	31000	Union	1,050,391	0.07351643%
LINDEN CITY	35900	Union	10,585,380	0.74086634%
MOUNTAINSIDE BOROUGH	39500	Union	937,272	0.06559928%
NEW PROVIDENCE BOROUGH	50300	Union	1,166,569	0.08164768%
PLAINFIELD CITY	20600	Union	7,363,167	0.51534499%
RAHWAY CITY	34100	Union	3,975,195	0.27822224%
ROSELLE BOROUGH	21800	Union	3,642,571	0.25494203%
ROSELLE PARK BOROUGH	25000	Union	1,493,522	0.10453098%
SCOTCH PLAINS TOWNSHIP	34500	Union	2,075,795	0.14528403%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	2,923,959	0.20464667%
SUMMIT CITY	28100	Union	3,324,713	0.23269528%
UNION COUNTY	72000	Union	2,451,980	0.17161306%
UNION COUNTY	72001	Union	2,228,958	0.15600384%
UNION COUNTY	72003	Union	10,145,957	0.71011131%
UNION TOWNSHIP (UNION)	32600	Union	11,689,069	0.81811307%
WESTFIELD TOWN	20800	Union	3,644,780	0.25509663%
WINFIELD TOWNSHIP	74100	Union	272,372	0.01906320%
BELVIDERE TOWN	63500	Warren	207,364	0.01451332%
BLAIRSTOWN TOWNSHIP	63600	Warren	346,700	0.02426539%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	551,390	0.03859156%
HACKETTSTOWN TOWN	56900	Warren	626,248	0.04383084%
INDEPENDENCE TWP	60500	Warren	407,171	0.02849773%
LOPATCONG TOWNSHIP	50900	Warren	644,710	0.04512298%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	457,270	0.03200414%
PHILLIPSBURG TOWN	38800	Warren	1,715,665	0.12007868%
POHATCONG TOWNSHIP	51900	Warren	540,889	0.03785660%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	2,737,695	0.19161013%
WASHINGTON BOROUGH	36400	Warren	—	0.00000000%
WASHINGTON TWP (WARREN)	60700	Warren	1,097,799	0.07683449%
Total Employer			<u>1,428,784,038</u>	<u>100.00000000%</u>
Total Local Group			<u>1,670,094,038</u>	
Total			<u>\$ 2,084,776,486</u>	

See accompanying notes to schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer.

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**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2025

<u>Deferred outflows of resources</u>							
<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Net pension liability</u>	<u>Differences between expected and actual experience</u>	<u>Changes of assumptions</u>	<u>Changes in proportion</u>	<u>Total deferred outflows of resources</u>
State Group:							
Employer:							
State of New Jersey			\$ 4,238,868,746	141,379,804	78,330,448	7,896,839	227,607,091
Kean University	412		8,832,971	294,608	163,225	1,609,012	2,066,845
Montclair State University	414		21,099,364	703,731	389,897	828,402	1,922,030
New Jersey Institute of Technology	62400		16,174,645	539,476	298,893	1,385,377	2,223,746
Richard Stockton College of New Jersey	421		7,115,557	237,327	131,489	495,419	864,235
Rowan University	410		21,726,848	724,660	401,492	2,938,952	4,065,104
Rutgers, The State University of New Jersey	498		95,268,128	3,177,496	1,760,469	9,116,514	14,054,479
The College of New Jersey	415		8,496,605	283,389	157,010	1,515,878	1,956,277
William Paterson University of NJ	413		12,021,379	400,951	222,144	1,076,116	1,699,211
Palisades Interstate Park Comm	91999	Special Location	17,692,356	590,097	326,939	5,010,856	5,927,892
Total State Group			4,447,296,599	148,331,539	82,182,006	31,873,365	262,386,910
Local Group:							
Nonemployer (State of New Jersey)							
			2,035,866,885	—	—	—	—
Employer:							
ABSECON CITY	56600	Atlantic	6,274,926	514,083	313,870	92,618	920,571
ATLANTIC CITY	30801	Atlantic	72,641,307	5,951,254	3,633,500	11,860,093	21,444,847
ATLANTIC COUNTY	30802	Atlantic	56,276,329	4,610,527	2,814,928	8,132,428	15,557,883
ATLANTIC COUNTY	70100	Atlantic	58,621,555	4,802,664	2,932,236	5,611,705	13,346,605
ATLANTIC COUNTY	70103	Atlantic	20,622,599	1,689,539	1,031,537	633,585	3,354,661
BRIGANTINE CITY	50201	Atlantic	8,445,750	691,931	422,454	443,400	1,557,785
BRIGANTINE CITY	50202	Atlantic	9,338,708	765,088	467,120	188,135	1,420,343
BUENA BOROUGH	58900	Atlantic	—	—	—	—	—
EGG HARBOR CITY	59900	Atlantic	3,020,922	247,494	151,106	404,395	802,995
EGG HARBOR TOWNSHIP	58200	Atlantic	20,514,094	1,680,650	1,026,110	442,270	3,149,030
GALLOWAY TOWNSHIP	53800	Atlantic	15,341,223	1,256,854	767,364	729,719	2,753,937
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	14,295,126	1,171,151	715,039	1,509,717	3,395,907
HAMMONTON TOWN	36500	Atlantic	8,039,524	658,651	402,135	925,435	1,986,221
LINWOOD CITY	54400	Atlantic	4,899,323	401,385	245,063	423,797	1,070,245
LONGPORT BOROUGH	38700	Atlantic	3,672,122	300,844	183,679	408,334	892,857
MARGATE CITY	32800	Atlantic	18,858,359	1,545,001	943,291	707,637	3,195,929
MULLICA TOWNSHIP	68900	Atlantic	3,185,054	260,941	159,316	391,162	811,419
NORTHFIELD CITY	45400	Atlantic	6,115,511	501,023	305,896	120,605	927,524
PLEASANTVILLE CITY	35100	Atlantic	20,334,415	1,665,929	1,017,122	553,415	3,236,466
SOMERS POINT CITY	33500	Atlantic	7,812,211	640,028	390,765	593,362	1,624,155
VENTNOR CITY	32100	Atlantic	22,720,696	1,861,429	1,136,484	1,419,687	4,417,600
ALLENDALE BOROUGH	52000	Bergen	3,771,199	308,961	188,634	218,993	716,588
ALPINE BOROUGH	46000	Bergen	4,693,841	384,550	234,785	121,425	740,760
BERGEN COUNTY	70200	Bergen	203,691,751	16,687,769	10,188,611	4,129,518	31,005,898
BERGENFIELD BOROUGH	29000	Bergen	18,249,401	1,495,111	912,831	1,765,212	4,173,154
BOGOTA BOROUGH	28900	Bergen	4,436,079	363,433	221,892	813,056	1,398,381
CARLSTADT BOROUGH	21700	Bergen	11,172,326	915,311	558,837	1,200,805	2,674,953
CLIFFSIDE PARK BOROUGH	25300	Bergen	13,633,475	1,116,944	681,943	895,012	2,693,899
CLOSTER BOROUGH	38400	Bergen	6,839,024	560,298	342,086	368,865	1,272,249
CRESSKILL BOROUGH	31200	Bergen	10,234,557	838,482	511,930	904,412	2,254,824
DEMAREST BOROUGH	37500	Bergen	5,822,120	476,986	291,221	788,650	1,556,857
DUMONT BOROUGH	27800	Bergen	10,205,624	836,112	510,483	564,098	1,910,693
EAST RUTHERFORD BOROUGH	22100	Bergen	15,614,140	1,279,213	781,015	464,208	2,524,436
EDGEWATER BOROUGH	44300	Bergen	13,075,133	1,071,201	654,015	1,069,743	2,794,959
ELMWOOD PARK BOROUGH	33100	Bergen	17,062,364	1,397,861	853,455	1,284,712	3,536,028
EMERSON BOROUGH	43500	Bergen	7,055,512	578,034	352,915	716,166	1,647,115
ENGLEWOOD CITY	27201	Bergen	29,985,853	2,456,638	1,499,885	1,419,702	5,376,225
ENGLEWOOD CITY	27202	Bergen	15,703,383	1,286,524	785,479	605,732	2,677,735
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	10,324,376	845,841	516,423	777,214	2,139,478
FAIR LAWN BOROUGH	32300	Bergen	22,831,643	1,870,518	1,142,033	379,526	3,392,077
FAIRVIEW BOROUGH	26600	Bergen	9,934,722	813,918	496,932	539,086	1,849,936
FORT LEE BOROUGH	42900	Bergen	36,193,064	2,965,174	1,810,368	2,303,959	7,079,501
FRANKLIN LAKES BOROUGH	43900	Bergen	8,061,768	660,473	403,248	516,460	1,580,181
GARFIELD CITY	35800	Bergen	21,418,908	1,754,778	1,071,369	1,304,228	4,130,375
GLEN ROCK BOROUGH	26900	Bergen	8,703,295	713,031	435,337	797,241	1,945,609
HACKENSACK CITY	28000	Bergen	68,540,062	5,615,253	3,428,357	1,119,662	10,163,272
HARRINGTON PARK BOROUGH	44500	Bergen	4,306,468	352,814	215,408	253,249	821,471
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	12,789,245	1,047,779	639,715	1,328,596	3,016,090
HAWORTH BOROUGH	41500	Bergen	4,504,847	369,067	225,331	476,875	1,071,273
HILLSDALE BOROUGH	28800	Bergen	5,434,487	445,229	271,832	279,872	996,933
HO-HO-KUS BOROUGH	29900	Bergen	6,168,303	505,348	308,537	830,075	1,643,960
LEONIA BOROUGH	23100	Bergen	6,629,414	543,125	331,602	144,665	1,019,392
LITTLE FERRY BOROUGH	29500	Bergen	8,195,064	671,394	409,915	769,125	1,850,434
LODI BOROUGH	41100	Bergen	17,013,847	1,393,886	851,028	635,114	2,880,028
LYNDHURST TOWNSHIP	24800	Bergen	19,684,626	1,612,694	984,620	2,567,128	5,164,442
MAHWAH TOWNSHIP	30600	Bergen	18,471,899	1,513,340	923,960	229,539	2,666,839
MAYWOOD BOROUGH	37400	Bergen	8,083,008	662,213	404,310	521,836	1,588,359
MIDLAND PARK BOROUGH	54000	Bergen	6,640,504	544,034	332,156	519,993	1,396,183
MONTVALE BOROUGH	24300	Bergen	9,640,930	789,848	482,237	694,409	1,966,494
MOONACHIE BOROUGH	48000	Bergen	6,326,490	518,308	316,449	103,195	937,952
NEW MILFORD BOROUGH	27300	Bergen	11,821,434	968,490	591,305	1,235,407	2,795,202
NORTH ARLINGTON BOROUGH	34000	Bergen	12,280,284	1,006,082	614,257	2,403,725	4,024,064
NORTHVALE BOROUGH	48400	Bergen	4,852,554	397,553	242,724	280,242	920,519
NORWOOD BOROUGH	43700	Bergen	6,032,256	494,202	301,732	585,979	1,381,913
OAKLAND BOROUGH	49600	Bergen	9,046,159	741,121	452,487	485,191	1,678,799
OLD TAPPAN BOROUGH	48900	Bergen	4,543,769	372,255	227,278	533,025	1,132,558
ORADELL BOROUGH	23200	Bergen	7,140,958	585,034	357,189	300,612	1,242,835
PALISADES PARK BOROUGH	35000	Bergen	11,796,866	966,477	590,076	1,147,078	2,703,631
PARAMUS BOROUGH	27400	Bergen	38,372,171	3,143,701	1,919,367	2,399,393	7,462,461
PARK RIDGE BOROUGH	43200	Bergen	7,779,579	637,354	389,133	511,347	1,537,834

Deferred inflows of resources				Pension expense (benefit)				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
20,836,308	16,256,655	538,205	10,205,106	47,836,274	362,113,955	—	(2,155,589)	359,958,366
43,419	33,876	1,122	1,530,218	1,608,635	754,574	—	11,775	766,349
103,715	80,919	2,679	2,770,087	2,957,400	1,802,456	3,341	(182,909)	1,622,888
79,507	62,032	2,054	5,224,982	5,368,575	1,381,752	(14,143)	(904,448)	463,161
34,977	27,289	903	3,474,466	3,537,635	607,861	—	(570,039)	37,822
106,799	83,326	2,759	905,712	1,098,596	1,856,060	—	757,560	2,613,620
468,294	365,366	12,096	3,825,208	4,670,964	8,138,473	—	1,521,999	9,660,472
41,765	32,586	1,079	514,756	590,184	725,840	—	154,767	880,607
59,092	46,104	1,526	2,962,934	3,069,656	1,026,951	—	315,844	1,342,795
86,967	67,853	2,246	459,896	616,962	1,511,405	—	1,051,040	2,562,445
21,860,843	17,056,006	564,669	31,873,365	71,354,883	379,919,327	(10,802)	—	379,908,525
—	—	—	—	—	241,309,891	—	—	241,309,891
119,260	79,327	307,393	203,558	709,538	341,575	—	37,447	379,022
1,380,609	918,328	3,558,516	5,922,603	11,780,056	3,954,228	151,919	264,527	4,370,674
1,069,579	711,443	2,756,836	1,715,061	6,252,919	3,063,401	14,217	1,027,936	4,105,554
1,114,152	741,091	2,871,723	2,261,406	6,988,372	3,191,063	—	463,872	3,654,935
391,950	260,710	1,010,249	400,953	2,063,862	1,122,591	—	(82,616)	1,039,975
160,519	106,771	413,736	871,537	1,552,563	459,744	—	(231,189)	228,555
177,490	118,060	457,480	412,912	1,165,942	508,352	—	(3,086)	505,266
—	—	—	—	—	—	—	—	—
57,415	38,190	147,987	247,976	491,968	164,444	—	16,154	180,598
389,888	259,338	1,004,934	2,158,713	3,812,873	1,116,684	—	(557,304)	559,380
291,573	193,943	751,528	294,707	1,531,751	835,099	—	102,732	937,831
271,691	180,718	700,282	1,023,449	2,176,140	778,155	—	91,085	869,240
152,798	101,635	393,836	208,819	857,088	437,631	—	174,128	611,759
93,116	61,937	240,006	448,377	843,436	266,695	1,515	31,747	299,957
69,792	46,423	179,888	101,784	397,887	199,892	—	67,895	267,787
358,419	238,407	923,824	372,795	1,893,445	1,026,554	—	8,650	1,035,204
60,535	40,265	156,028	131,330	388,158	173,378	—	109,797	283,175
116,230	77,312	299,584	496,121	989,247	332,898	7,828	(107,709)	233,017
386,473	257,067	996,132	4,358,447	5,998,119	1,106,903	29,957	(497,340)	639,520
148,478	98,762	382,701	69,569	699,510	425,258	444	10,230	435,932
431,826	287,234	1,113,030	756,491	2,588,981	1,236,801	—	(15,245)	1,221,556
71,675	47,675	184,742	1,801,723	2,105,815	205,285	—	(218,833)	(13,548)
89,210	59,339	229,939	510,763	889,251	255,509	—	(18,708)	236,801
3,871,335	2,575,062	9,978,348	208,889	16,633,634	11,087,957	—	1,351,737	12,439,694
346,845	230,708	893,992	714,319	2,185,864	993,406	—	22,632	1,016,038
84,311	56,081	217,312	745,858	1,103,562	241,478	—	55,333	296,811
212,340	141,240	547,304	903,026	1,803,910	608,165	—	(78,867)	529,298
259,116	172,354	667,870	497,933	1,597,273	742,138	5,764	33,073	780,975
129,981	86,459	335,027	974,928	1,526,395	372,282	6,220	(12,777)	365,725
194,516	129,385	501,365	1,033,265	1,858,531	557,118	—	(105,909)	451,209
110,654	73,603	285,211	338,215	807,683	316,927	—	98,995	415,922
193,967	129,019	499,948	1,543,335	2,366,269	555,543	—	(414,018)	141,525
296,760	197,393	764,898	921,898	2,180,949	849,955	—	146,756	996,711
248,504	165,295	640,518	148,971	1,203,288	711,745	—	350,708	1,062,453
324,285	215,702	835,842	1,200,746	2,576,575	928,789	—	182,690	1,111,479
134,096	89,195	345,632	500,030	1,068,953	384,067	—	179,556	563,623
569,906	379,080	1,468,932	634,275	3,052,193	1,632,279	—	(133,159)	1,499,120
298,456	198,521	769,269	252,391	1,518,637	854,813	—	(608,800)	246,013
196,224	130,520	505,765	280,829	1,113,338	562,007	—	(281,487)	280,520
433,935	288,637	1,118,465	647,719	2,488,756	1,242,840	—	135,166	1,378,006
188,818	125,594	486,677	1,285,842	2,086,931	540,796	79,320	(206,648)	413,468
687,880	457,551	1,773,007	2,482,713	5,401,151	1,970,169	—	366,225	2,336,394
153,221	101,917	394,926	60,520	710,584	438,842	2,715	218,318	659,875
407,084	270,777	1,049,259	231,437	1,958,557	1,165,938	—	105,576	1,271,514
165,413	110,027	426,353	—	701,793	473,764	—	368,526	842,290
1,302,662	866,480	3,357,606	4,133,344	9,660,092	3,730,977	139,105	(825,920)	3,044,162
81,848	54,442	210,963	321,676	668,929	234,422	—	80,852	315,274
243,070	161,681	626,513	631,006	1,662,270	696,182	1,076	348,049	1,045,307
85,618	56,950	220,681	—	363,249	245,221	1,470	259,159	505,850
103,287	68,703	266,222	709,687	1,147,899	295,826	—	(159,292)	136,534
117,234	77,979	302,170	608,843	1,106,226	335,771	—	229,025	564,796
125,998	83,809	324,758	328,914	863,479	360,872	—	(147,305)	213,567
155,754	103,602	401,456	864,489	1,525,301	446,098	31,450	(240,758)	236,790
323,363	215,088	833,466	593,226	1,965,143	926,148	—	312,330	1,238,478
374,123	248,852	964,301	602,215	2,189,491	1,071,532	—	229,730	1,301,262
351,074	233,521	904,892	956,103	2,445,590	1,005,517	—	(140,445)	865,072
153,624	102,185	395,966	741,217	1,392,992	439,998	—	(132,550)	307,448
126,208	83,949	325,302	39,433	574,892	361,476	—	317,831	679,307
183,234	121,880	472,285	119,833	897,232	524,804	—	131,725	656,529
120,240	79,979	309,919	575,505	1,085,643	344,382	—	(134,942)	209,440
224,676	149,446	579,102	396,666	1,349,890	643,500	—	(15,991)	627,509
233,397	155,247	601,580	528,549	1,518,773	668,477	25,196	619,393	1,313,066
92,227	61,346	237,714	592,412	983,699	264,149	—	(83,301)	180,848
114,648	76,260	295,505	289,736	776,149	328,366	—	195,663	524,029
171,930	114,361	443,149	258,415	987,855	492,427	—	(22,628)	469,799
86,358	57,442	222,588	498,456	864,844	247,340	—	(92,645)	154,695
135,720	90,276	349,818	930,233	1,506,047	388,718	—	(48,684)	340,034
224,209	149,135	577,899	804,422	1,755,665	642,162	—	5,065	647,227
729,296	485,099	1,879,756	2,445,840	5,539,991	2,088,788	6,839	729,185	2,824,812
147,857	98,349	381,102	158,610	785,918	423,481	—	159,793	583,274

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources			Total deferred outflows of resources
				Differences between expected and actual experience	Changes of assumptions	Changes in proportion	
RAMSEY BOROUGH	36800	Bergen	\$ 11,658,917	955,175	583,176	697,398	2,235,749
RIDGEFIELD BOROUGH	27500	Bergen	10,466,432	857,479	523,528	473,576	1,854,583
RIDGEFIELD PARK VILLAGE	35200	Bergen	10,926,455	895,167	546,539	427,444	1,869,150
RIDGEWOOD VILLAGE	32000	Bergen	31,624,644	2,590,899	1,581,857	1,341,448	5,514,204
RIVER EDGE BOROUGH	20100	Bergen	7,724,842	632,870	386,395	177,642	1,196,907
RIVER VALE TOWNSHIP	48300	Bergen	8,896,107	728,828	444,981	1,210,372	2,384,181
ROCHELLE PARK TOWNSHIP	42800	Bergen	8,115,290	664,858	405,925	951,452	2,022,235
RUTHERFORD BOROUGH	31600	Bergen	14,499,970	1,187,933	725,285	1,264,894	3,178,112
SADDLE BROOK TOWNSHIP	24400	Bergen	11,447,945	937,891	572,623	654,479	2,164,993
SADDLE RIVER BOROUGH	50400	Bergen	5,757,079	471,658	287,968	189,545	949,171
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	7,394,936	605,842	369,893	678,466	1,654,201
TEANECK TOWNSHIP	21500	Bergen	53,267,930	4,364,059	2,664,449	1,244,218	8,272,726
TENAFLY BOROUGH	31400	Bergen	13,103,056	1,073,489	655,412	263,493	1,992,394
UPPER SADDLE RIVER BORO	48800	Bergen	6,688,306	547,950	334,547	918,283	1,800,780
WALDWICK BOROUGH	49001	Bergen	6,437,521	527,404	322,003	744,862	1,594,269
WALLINGTON BOROUGH	34600	Bergen	7,104,900	582,080	355,385	191,183	1,128,648
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	7,802,771	639,254	390,293	468,529	1,498,076
WESTWOOD BOROUGH	40200	Bergen	10,376,810	850,137	519,046	1,157,810	2,526,993
WOODCLIFF LAKE BOROUGH	47000	Bergen	6,585,045	539,490	329,382	673,741	1,542,613
WOOD-RIDGE BOROUGH	33300	Bergen	9,696,130	794,371	484,998	612,635	1,892,004
WYCKOFF TOWNSHIP	47200	Bergen	8,008,871	656,139	400,602	187,383	1,244,124
BEVERLY CITY MUNICIPAL BLDG	36600	Burlington	1,378,593	112,943	68,957	338,661	520,561
BORDENTOWN CITY	37900	Burlington	3,629,522	297,354	181,548	456,348	935,250
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	1,648,709	135,073	82,468	366,307	583,848
BORDENTOWN TWP	52200	Burlington	6,729,712	551,342	336,619	477,336	1,365,297
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	3,068,672	253,044	154,495	243,356	650,895
BURLINGTON CITY	41300	Burlington	8,968,490	734,758	448,602	458,531	1,641,891
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	36,207,215	2,966,333	1,811,076	1,989,574	6,766,983
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	11,766,297	963,973	586,547	1,837,286	3,389,806
BURLINGTON TOWNSHIP	54500	Burlington	10,967,883	898,561	548,611	564,589	2,011,761
BURLINGTON TWP FIRE DIST. 1	86502	Burlington	1,135,607	93,036	56,803	919,290	1,069,129
CHESTERFIELD TOWNSHIP	78000	Burlington	2,978,631	244,029	148,990	687,596	1,080,615
CHESTERFIELD-HAM FIRE DIST. 1	85202	Burlington	1,496,138	122,573	74,836	558,226	755,635
CINNAMINSON TOWNSHIP	29200	Burlington	7,321,732	599,845	366,231	835,967	1,802,043
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	4,297,827	352,106	214,976	741,891	1,308,973
DELANCO TOWNSHIP	45300	Burlington	3,590,094	294,124	179,576	486,410	960,110
DELRAN TOWNSHIP	61700	Burlington	7,855,247	643,554	392,918	871,489	1,907,961
EASTAMPTON TOWNSHIP	59000	Burlington	4,456,175	305,079	222,897	555,327	1,143,303
EDGEWATER PARK TOWNSHIP	61800	Burlington	4,198,273	343,950	209,997	484,770	1,038,717
EVESHAM TOWNSHIP	55200	Burlington	23,721,547	1,943,425	1,186,546	2,607,329	5,730,300
EVESHAM TWP FIRE DIST. 1	86504	Burlington	11,956,022	979,516	598,037	7,709,203	9,286,756
FLORENCE TOWNSHIP	36300	Burlington	8,473,849	694,233	423,860	623,566	1,741,659
FLORENCE TWP FIRE DIST. 1	77600	Burlington	2,286,179	187,299	114,354	1,054,751	1,356,404
LUMBERTON TOWNSHIP	61400	Burlington	4,617,871	378,326	230,985	559,127	1,168,438
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	4,053,928	332,124	202,777	745,576	1,280,477
MAPLE SHADE TOWNSHIP	29300	Burlington	9,410,375	770,960	470,705	471,603	1,713,268
MEDFORD LAKES BOROUGH	62900	Burlington	1,864,384	152,743	93,256	178,506	424,505
MEDFORD TOWNSHIP	49500	Burlington	11,777,205	964,866	589,093	692,312	2,246,271
MOORESTOWN TOWNSHIP	39600	Burlington	8,261,831	676,864	413,255	53,042	1,143,161
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	342,183	28,034	17,116	18,519	63,669
MOUNT HOLLY TOWNSHIP	39800	Burlington	4,868,143	398,630	243,503	41,094	863,427
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	13,789,134	1,129,697	689,729	1,273,513	3,092,939
MOUNT LAUREL TOWNSHIP	49900	Burlington	19,586,813	1,604,681	979,728	798,630	3,383,039
NEW HANOVER TOWNSHIP	69200	Burlington	477,774	39,142	23,898	214,253	277,293
NORTH HANOVER TOWNSHIP	69300	Burlington	1,166,225	95,545	58,334	35,703	189,582
PALMYRA BOROUGH	38300	Burlington	2,910,663	238,461	145,591	198,280	582,872
PEMBERTON BOROUGH	69700	Burlington	936,849	76,753	46,861	79,802	203,416
PEMBERTON TOWNSHIP	62800	Burlington	10,860,930	889,799	543,261	1,774,909	3,207,969
RIVERSIDE TOWNSHIP	25100	Burlington	5,613,401	459,887	280,781	841,046	1,581,714
RIVERTON BOROUGH	37100	Burlington	1,198,057	98,153	59,927	160,947	319,027
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	1,635,688	134,006	81,817	245,871	461,694
WESTAMPTON TOWNSHIP	62200	Burlington	9,867,442	808,406	493,567	1,176,978	2,478,951
WILMINGSBORO TOWNSHIP	49100	Burlington	23,493,729	1,924,761	1,175,151	2,021,101	5,121,013
AUDUBON BOROUGH	23400	Camden	4,631,327	379,429	231,658	445,635	1,056,722
BARRINGTON BOROUGH	48100	Camden	3,715,171	304,371	185,832	658,703	1,148,906
BELLMARWR BOROUGH	37300	Camden	6,362,281	521,240	318,240	542,202	1,381,682
BERLIN BOROUGH	52800	Camden	4,178,303	342,314	208,998	339,293	890,605
BERLIN TOWNSHIP	52300	Camden	3,781,749	309,826	189,162	292,012	791,000
BROOKLAWN BOROUGH	47300	Camden	1,727,065	141,493	86,387	444,643	672,523
CAMDEN CITY	21202	Camden	49,869,511	4,085,639	2,494,461	3,559,927	10,140,027
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	90,270,043	7,395,516	4,515,286	4,703,597	16,614,399
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	26,601,627	2,179,380	1,330,607	2,204,789	5,714,776
CAMDEN CO BD OF CH FREEHOLDERS	70402	Camden	418,202	34,262	20,918	127,576	182,756
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	69,040,312	5,656,237	3,453,380	8,262,133	17,371,750
CHEERY HILL FIRE DIST 13	75800	Camden	22,346,239	1,830,571	1,117,753	327,647	3,276,151
CHEERY HILL TOWNSHIP	33000	Camden	38,608,440	3,163,058	1,931,185	1,788,014	6,882,257
CHESILHURST BOROUGH	59800	Camden	1,657,715	135,811	82,918	193,710	412,439
CLEMENTON BOROUGH	64400	Camden	3,419,919	280,182	171,064	538,856	990,102
COLLINGSWOOD BOROUGH	25801	Camden	4,973,889	407,494	248,793	123,499	779,786
COLLINGSWOOD BOROUGH	25802	Camden	3,544,701	290,405	177,305	191,631	659,341
GIBBSBORO BOROUGH	65600	Camden	701,514	57,473	35,090	224,588	317,151
GLOUCESTER CITY	32200	Camden	13,098,009	1,073,075	655,159	741,142	2,469,376
GLOUCESTER TOWNSHIP	48600	Camden	41,155,287	3,371,712	2,058,577	3,198,119	8,628,408
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	1,580,257	129,465	79,044	272,481	480,990
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	1,792,029	146,815	89,637	269,416	505,868
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	591,262	48,440	29,575	66,649	146,664
GLOUCESTER TWP FIRE DISTRICT 6	78100	Camden	580,066	47,523	29,015	57,149	133,687
HADDON HEIGHTS BOROUGH	40500	Camden	4,343,445	355,844	217,258	186,766	759,868

Differences between expected and actual experience	Deferred inflows of resources				Pension expense (benefit)			
	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
221,588	147,391	571,141	1,066,080	2,006,200	634,653	—	(143,275)	491,378
198,923	132,316	512,724	622,702	1,466,665	569,740	—	68,743	638,483
207,667	138,132	535,260	232,928	1,113,967	594,781	—	89,849	684,630
601,053	399,797	1,549,212	729,156	3,279,218	1,721,487	—	563,349	2,284,836
146,817	97,657	378,421	471,461	1,094,356	420,502	514	65,697	486,713
169,078	112,464	435,798	319,538	1,036,878	484,259	—	142,024	626,283
154,238	102,593	397,548	296,158	950,537	441,756	—	248,381	690,137
275,584	183,308	710,317	1,642,721	2,811,930	789,306	—	283,847	1,073,153
217,578	144,724	560,808	750,340	1,673,448	623,169	10,193	(81,485)	551,877
109,418	72,781	282,025	1,242,113	1,706,337	313,386	—	(315,405)	(2,019)
140,547	93,486	362,259	169,710	766,002	402,543	780	258,122	661,445
1,012,402	673,411	2,609,462	3,258,703	7,553,978	2,899,639	3,734	(1,227,824)	1,675,549
249,035	165,648	641,896	577,224	1,633,793	713,265	—	(82,126)	631,139
127,117	84,553	327,643	946,866	1,486,179	364,078	—	(44,690)	319,388
122,351	81,383	315,358	70,060	589,152	350,426	—	375,684	726,110
135,035	89,820	348,051	963,319	1,536,225	386,755	—	(19,016)	367,739
148,298	98,642	382,238	196,913	828,091	424,744	—	(4,517)	420,227
197,220	131,183	508,334	114,384	951,121	564,867	6,549	431,184	1,002,594
125,154	83,248	322,585	436,028	967,015	358,457	—	120,757	479,214
184,283	122,578	474,989	576,922	1,358,772	527,809	—	(66,895)	460,914
152,215	101,248	392,334	277,736	923,533	435,963	—	(96,432)	339,531
26,201	17,428	67,534	528,399	639,562	75,044	—	(72,748)	2,296
68,982	45,884	177,801	106,101	398,768	197,573	—	193,624	391,197
31,335	20,843	80,766	147,727	280,671	89,747	—	140,256	230,003
127,904	85,077	329,672	366,587	909,240	366,332	—	2,856	369,188
58,703	39,047	151,306	7,641	256,697	168,132	—	268,342	436,474
170,454	113,379	439,344	275,478	998,655	488,200	—	22,014	510,214
688,149	457,730	1,773,701	1,223,108	4,142,688	1,970,939	—	2,800	1,973,739
223,628	148,749	576,401	772,501	1,721,279	640,498	—	305,247	945,745
208,454	138,655	537,289	1,377,243	2,261,641	597,036	—	(175,230)	421,806
21,583	14,356	55,631	185,067	276,637	61,817	—	217,757	279,574
56,611	37,656	145,916	199,383	439,566	162,142	—	195,791	357,933
28,435	18,914	73,292	2,534	123,175	81,442	—	185,340	266,782
139,156	92,561	358,673	761,876	1,352,266	398,558	7,856	(32,849)	365,709
61,684	54,333	210,540	196,990	543,547	233,952	—	72,960	314,768
68,233	45,386	175,870	327,174	616,663	195,427	—	66,852	262,279
149,296	99,306	384,809	951,555	1,584,966	427,600	—	(116,175)	311,425
84,693	56,335	218,297	201,954	561,279	242,572	—	99,434	342,006
79,792	53,074	205,663	80,203	418,732	228,533	—	276,343	504,876
450,848	299,887	1,162,059	7,997,260	9,910,054	1,291,282	—	(1,650,971)	(359,689)
227,234	151,147	585,696	—	964,077	650,826	—	2,294,612	2,945,438
161,053	107,126	415,113	363,898	1,047,190	461,274	—	273,871	735,145
43,451	28,902	111,994	124,640	308,987	124,448	—	160,555	285,003
87,767	58,379	226,218	471,662	844,026	251,374	—	(82,055)	169,319
77,048	51,250	198,592	112,514	439,404	220,676	—	167,550	388,226
178,852	118,966	460,991	567,336	1,326,145	512,254	—	47,453	559,707
35,434	23,569	91,331	423,413	573,747	101,488	—	15,868	117,356
223,636	148,887	576,936	466,564	1,416,223	641,092	—	102,164	743,256
157,023	104,446	404,726	1,205,231	1,871,426	449,733	—	(384,642)	55,091
6,503	4,326	16,763	—	27,592	18,627	—	81,698	100,325
92,523	61,543	238,478	539,537	932,061	264,997	—	(159,335)	105,662
262,074	174,322	675,495	665,159	1,777,050	750,611	—	590,928	1,341,539
372,264	247,616	959,509	844,806	2,424,195	1,066,208	—	129,217	1,195,425
9,081	6,040	23,405	210,749	249,275	26,008	—	68,930	94,938
22,165	14,743	57,130	216,770	310,808	63,483	—	(3,949)	59,534
55,320	36,796	142,586	792,226	1,026,928	158,442	3,315	(177,435)	(15,678)
17,806	11,844	45,884	118,204	193,748	50,997	196	(31,218)	19,975
206,421	137,303	532,050	1,208,242	2,084,016	591,215	53,532	(21,420)	623,327
106,687	70,964	274,986	—	452,637	305,565	—	301,529	607,094
22,770	15,146	58,690	192,730	289,336	65,216	855	5,178	71,249
31,088	20,678	80,128	535,824	667,718	89,039	—	(72,486)	16,553
187,539	124,744	483,381	108,322	903,986	537,134	—	269,416	806,550
446,518	297,007	1,150,899	2,305,871	4,200,295	1,278,881	—	(275,976)	1,002,905
88,022	58,549	226,877	349,987	723,435	252,106	—	20,417	272,523
70,610	46,967	181,997	559,691	859,265	202,235	7,664	36,037	245,936
120,921	80,432	311,672	412,045	925,070	346,331	—	129,987	476,318
79,412	52,822	204,685	480,630	817,549	227,446	—	(52,814)	174,832
71,875	47,809	185,258	547,737	852,679	205,859	—	(122,780)	63,079
32,824	21,833	84,605	331,279	470,541	94,013	—	56,716	150,729
947,612	630,448	2,442,982	2,198,228	6,219,470	2,714,646	—	252,751	2,967,397
1,715,659	1,141,190	4,422,103	4,291,695	11,570,647	4,913,848	746	(638,904)	4,075,690
505,586	336,297	1,303,147	1,356,070	3,501,100	1,448,059	26,545	298,959	1,773,563
7,948	5,287	20,487	329	34,051	22,765	874	39,905	63,544
1,312,170	872,805	3,382,112	6,606,999	12,174,086	3,758,208	580,294	502,126	4,840,628
424,709	282,500	1,094,686	2,361,318	4,163,213	1,216,417	—	(986,652)	229,765
733,786	488,086	1,891,331	2,124,572	5,237,775	2,101,650	—	(16,176)	2,085,474
31,506	20,957	81,207	185,334	319,004	90,238	—	43,409	133,647
64,998	43,234	167,533	—	275,765	186,163	—	111,427	297,590
94,533	62,880	243,658	572,384	973,455	270,754	—	(107,640)	163,114
67,370	44,812	173,646	250,760	536,588	192,956	—	(49,198)	143,758
13,333	8,869	34,365	463,765	520,332	38,187	—	(50,556)	(12,369)
248,939	165,584	641,639	1,330,336	2,386,498	712,990	—	113,846	826,836
782,191	520,283	2,016,094	2,865,132	6,163,880	2,240,287	—	484,948	2,735,235
30,034	19,978	77,413	244,289	371,714	86,021	—	89,756	175,777
34,059	22,655	87,787	—	144,501	97,549	—	131,593	229,142
11,237	7,475	28,964	443,732	491,408	32,185	—	(84,331)	(52,146)
11,025	7,333	28,416	269,291	316,065	31,576	—	23,088	54,664
82,551	54,910	212,775	100,975	451,211	236,435	—	29,913	266,348

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS**  
**POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
 Schedule of Pension Amounts by Employer and Nonemployer  
 As of and for Year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Deferred outflows of resources
							Total deferred outflows of resources
HADDON TOWNSHIP	22200	Camden	\$ 6,143,406	503,308	307,292	761	811,361
HADDON TWP FIRE DISTRICT 1	85102	Camden	659,868	54,061	33,006	340,064	427,131
HADDONFIELD BOROUGH	39600	Camden	5,352,579	438,519	267,735	162,616	868,870
HANELLA BOROUGH	77100	Camden	105,500	6,643	5,277	130,266	144,186
LAUREL SPRINGS BOROUGH	67800	Camden	1,193,327	97,765	59,690	49,578	207,033
LAINSIDE BOROUGH	68000	Camden	1,850,787	151,629	92,576	486,248	730,453
LINDENWOLD BOROUGH	55300	Camden	11,341,056	929,134	567,277	985,524	2,481,935
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—	—	—	—
MAGNOLIA BOROUGH	60800	Camden	2,657,485	217,719	132,927	180,403	531,049
MERCHANTVILLE BOROUGH	38900	Camden	3,062,799	250,925	153,200	291,195	695,320
MOUNT EPHRAIM BOROUGH	37200	Camden	3,384,422	277,274	169,288	285,512	732,074
OAKLYN BOROUGH	33600	Camden	2,833,332	232,125	141,723	218,607	592,455
PENNSAUKEN TOWNSHIP	20900	Camden	24,865,851	2,037,174	1,243,784	1,719,033	4,999,991
PINE HILL BOROUGH	55100	Camden	5,537,432	453,663	276,981	499,577	1,230,221
PINE HILL FIRE DISTRICT 1	77200	Camden	844,089	69,153	42,221	294,341	405,715
PINE VALLEY BOROUGH	70000	Camden	—	—	—	—	—
RUNNEMEDIE BOROUGH	38500	Camden	4,080,201	334,277	204,091	259,670	798,038
SOMERDALE BOROUGH	61000	Camden	3,560,164	291,672	176,079	372,977	842,728
STRATFORD BOROUGH	61500	Camden	3,395,365	278,171	169,635	53,511	501,517
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—	—	—	—
VOORHEES TOWNSHIP	53100	Camden	22,770,189	1,865,484	1,138,959	617,879	3,622,322
WATERFORD TOWNSHIP	53200	Camden	4,911,635	402,393	245,679	79,394	727,466
WINSLOW TOWNSHIP	53500	Camden	23,522,270	1,927,099	1,176,578	709,741	3,813,418
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	6,735,784	551,840	336,922	1,331,587	2,220,349
WOODYNNE BOROUGH	51400	Camden	481,101	39,415	24,065	143,469	206,949
AVALON BOROUGH	57400	Cape May	5,063,883	414,867	253,294	538,505	1,206,666
CAPE MAY CITY	44400	Cape May	9,410,698	770,986	470,721	1,008,020	2,249,727
LOWER TOWNSHIP	70500	Cape May	34,294,139	2,809,602	1,715,384	2,670,577	7,195,563
MIDDLE TOWNSHIP	57600	Cape May	11,426,761	936,155	571,564	511,916	2,019,635
NORTH WILDWOOD CITY	57900	Cape May	12,206,785	1,000,060	610,580	56,028	1,666,668
OCEAN CITY	26000	Cape May	9,828,478	805,214	491,618	868,511	2,165,343
SEA ISLE CITY	20700	Cape May	39,381,761	3,226,413	1,969,866	2,280,698	7,476,977
STONE HARBOR BOROUGH	57700	Cape May	6,207,976	508,598	310,521	261,177	1,080,296
WEST WILDWOOD BOROUGH	57500	Cape May	4,824,743	395,275	241,332	896,292	1,532,899
WILDWOOD CITY	59200	Cape May	925,267	75,804	46,282	423,891	545,977
WILDWOOD CREST BOROUGH	34900	Cape May	15,619,102	1,279,620	781,264	318,936	2,379,820
BRIDGETON CITY	53700	Cape May	5,695,618	466,623	284,693	1,047,657	1,799,173
CUMBERLAND COUNTY	36200	Cumberland	17,921,650	1,468,260	896,437	530,870	2,895,567
CUMBERLAND COUNTY	70600	Cumberland	22,651,774	1,855,782	1,133,036	1,915,632	4,904,450
MILLVILLE CITY	70603	Cumberland	7,833,557	641,777	391,833	396,277	1,429,887
MILLVILLE CITY	22600	Cumberland	18,951,800	1,552,656	947,964	1,306,330	3,806,950
VINELAND CITY	26500	Cumberland	41,742,422	3,419,814	2,087,946	1,005,339	6,513,099
BELLEVILLE TOWNSHIP	35400	Essex	51,237,961	4,197,751	2,562,910	1,287,507	8,048,168
BLOOMFIELD TOWNSHIP	32700	Essex	59,117,446	4,843,290	2,957,040	3,055,565	10,855,895
CALDWELL TOWNSHIP	40800	Essex	6,507,812	533,163	325,519	524,822	1,383,504
CEDAR GROVE TOWNSHIP	28700	Essex	12,549,649	1,028,150	627,730	835,151	2,491,031
EAST ORANGE CITY	23800	Essex	88,690,986	7,266,149	4,436,302	1,808,715	13,511,166
ESSEX COUNTY	70700	Essex	233,755,209	19,150,766	11,692,378	—	30,843,144
ESSEX COUNTY COLLEGE	62700	Essex	334,005	27,364	16,707	—	44,071
ESSEX FIELDS BOROUGH	27900	Essex	3,205,845	262,644	160,356	136,842	559,842
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	13,398,378	1,097,683	670,184	1,545,790	3,313,657
GLEN RIDGE BOROUGH	25500	Essex	7,262,820	695,018	363,284	717,199	1,675,501
IRVINGTON TOWNSHIP	29100	Essex	73,429,720	6,015,846	3,672,937	6,758,212	16,446,995
LIVINGSTON TOWNSHIP	36000	Essex	24,227,272	1,984,858	1,211,842	1,153,582	4,350,282
MAPLEWOOD TOWNSHIP	23900	Essex	20,341,891	1,666,542	1,017,496	951,442	3,635,480
MILBURN TOWNSHIP	26300	Essex	32,494,655	2,662,176	1,625,375	1,351,700	5,639,251
MONTCLAIR TOWNSHIP	28300	Essex	54,591,443	4,472,490	2,730,651	—	7,203,141
NEWARK CITY	21101	Essex	267,168,089	21,899,806	13,364,682	3,272,185	38,526,673
NEWARK CITY	21102	Essex	179,969,047	14,744,249	9,002,008	2,961,121	26,707,378
NORTH CALDWELL BOROUGH	38000	Essex	5,096,628	417,549	254,932	374,966	1,047,467
NUTLEY TOWNSHIP	32500	Essex	33,312,858	2,729,209	1,666,301	2,404,251	6,799,761
ORANGE CITY	24900	Essex	62,399,401	5,112,170	3,121,203	8,951,036	17,184,409
ROSELAND BOROUGH	43600	Essex	6,295,514	515,770	314,900	734,213	1,564,883
SOUTH ESSEX FIRE DEPARTMENT	86505	Essex	19,413,549	1,590,486	971,061	15,061,658	17,623,205
SOUTH ORANGE VILLAGE	35600	Essex	13,405,769	1,098,289	670,553	1,178,885	2,947,727
VERONA TOWNSHIP	34200	Essex	11,083,511	908,034	554,395	699,575	2,162,004
WEST CALDWELL TOWNSHIP	36100	Essex	8,615,905	705,872	430,965	915,209	2,052,046
WEST ORANGE TOWNSHIP	24700	Essex	52,553,037	4,305,491	2,628,690	2,374,100	9,308,281
CLAYTON BOROUGH	64300	Gloucester	3,816,277	312,654	190,889	377,168	880,711
DEPTFORD TOWNSHIP	63000	Gloucester	15,626,297	1,280,209	781,624	930,072	2,991,905
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	2,834,385	232,211	141,775	31,808	405,594
EAST GREENWICH TOWNSHIP	59300	Gloucester	4,868,958	398,897	243,544	592,617	1,235,058
ELK TOWNSHIP	60900	Gloucester	3,005,332	246,217	150,326	552,615	949,158
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	8,368,194	685,578	418,575	699,974	1,804,127
GLASSBORO BOROUGH	45201	Gloucester	13,546,050	1,109,782	677,570	588,019	2,375,371
GLASSBORO BOROUGH	45202	Gloucester	2,771,309	227,044	138,620	724,702	1,090,366
GLOUCESTER COUNTY	70800	Gloucester	25,634,125	2,100,116	1,282,213	75,676	3,458,005
GLOUCESTER COUNTY	70803	Gloucester	11,719,226	960,116	586,193	1,207,131	2,753,440
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	4,845,366	396,964	242,364	323,721	963,049
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	6,561,243	537,540	328,192	621,173	1,486,905
LOGAN TOWNSHIP	57000	Gloucester	6,171,715	505,628	308,708	911,748	1,726,084
MANTUA TOWNSHIP	68400	Gloucester	8,562,467	701,494	428,293	863,905	1,993,692
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	17,822,945	1,460,173	891,499	1,116,869	3,468,541
PAULSBORO BOROUGH	39100	Gloucester	4,624,954	378,907	231,339	648,961	1,259,207
PITMAN BOROUGH	41200	Gloucester	3,853,717	315,722	192,762	117,633	626,117
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—	—	—	—
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	20,511,160	1,680,409	1,025,963	628,174	3,334,546
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	7,095,241	581,289	354,902	852,755	1,788,946

Deferred inflows of resources				Pension expense (benefit)				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
116,761	77,665	300,950	462,950	958,326	334,416	—	(272,430)	61,986
12,541	8,342	32,325	247,125	300,333	35,920	—	67,230	103,150
101,730	67,667	262,209	360,295	791,901	291,368	—	9,140	300,508
2,005	1,334	5,168	195,548	204,055	5,743	255	(5,786)	212
22,680	15,086	58,458	411,699	507,923	64,959	—	(78,731)	(13,772)
35,176	23,398	90,665	81,062	230,301	100,748	—	22,246	122,994
215,546	143,373	555,570	365,005	1,279,494	617,350	—	38,166	655,516
—	—	—	—	—	—	—	—	—
50,508	33,596	130,184	269,151	483,439	144,660	—	(10,312)	134,348
58,211	38,720	150,039	550,522	797,492	166,723	18,198	28,249	213,170
64,324	42,786	165,794	10,315	283,219	184,231	—	47,922	232,153
53,850	35,819	138,798	200,465	428,932	154,232	—	57,825	212,057
472,597	314,353	1,218,116	2,857,736	4,862,802	1,353,572	62,758	(241,349)	1,174,981
105,244	70,004	271,265	343,009	789,522	301,430	—	80,054	381,484
16,043	10,671	41,350	—	68,064	45,948	—	131,405	177,353
—	—	—	—	—	—	—	—	—
77,548	51,582	199,879	493,094	822,103	222,106	—	(28,828)	(28,828)
67,664	45,007	174,404	369,215	656,290	193,797	—	(63,564)	138,542
64,532	42,924	166,330	393,247	667,033	184,827	—	(22,629)	171,168
—	—	—	—	—	—	—	(105,010)	79,817
—	—	—	—	—	—	—	(1,632,453)	(1,632,453)
432,767	287,860	1,115,454	688,215	2,524,296	1,239,496	—	2,208,128	3,447,623
93,350	62,093	240,609	545,436	941,488	267,365	5,537	(38,175)	234,727
447,061	297,367	1,152,297	109,751	2,006,476	1,280,434	—	235,835	1,516,269
128,019	85,153	329,969	—	543,141	366,662	54,627	416,842	838,131
9,144	6,082	23,568	363,124	401,918	26,189	—	(76,017)	(49,828)
96,243	64,017	248,067	78,682	467,009	275,652	—	193,826	469,478
178,658	118,970	461,006	322,162	1,080,996	512,271	—	27,488	539,759
651,789	433,545	1,679,984	1,806,447	4,571,765	1,866,801	212,490	(171,797)	1,907,494
217,175	144,457	559,768	352,428	1,273,828	622,016	53,850	(9,707)	666,159
232,000	154,318	597,980	633,634	1,617,932	664,476	—	(237,838)	426,638
186,799	124,251	481,473	846,624	1,639,147	535,013	7,867	217,748	760,628
748,464	497,862	1,929,214	—	3,175,560	2,143,745	—	500,207	2,643,952
117,988	78,481	304,113	350,312	850,894	337,931	—	92,072	430,003
91,698	60,994	236,352	5,399	394,443	262,635	—	264,794	527,429
117,585	11,697	45,327	259,514	334,123	50,367	—	30,488	60,855
296,854	197,456	765,141	1,015,849	2,275,300	850,226	51,788	(65,670)	836,344
108,250	72,004	279,014	217,139	676,407	310,041	—	226,694	536,735
340,616	226,565	877,937	854,433	2,299,551	975,565	—	53,682	1,029,247
430,516	286,363	1,109,654	5,236,049	7,062,562	1,233,049	—	(1,866,870)	(439,799)
148,883	99,031	383,746	1,137,418	1,769,078	426,420	57,102	(88,300)	395,222
360,195	239,588	928,401	863,292	2,391,476	1,031,641	—	312,332	1,343,973
793,350	527,706	2,044,857	1,023,569	4,389,482	2,272,248	—	714,407	2,986,655
973,821	647,748	2,510,019	1,806,041	5,937,629	2,789,137	—	(299,449)	2,489,688
1,123,577	747,360	2,896,015	3,350,667	8,117,619	3,218,057	517,582	473,680	4,209,319
123,686	82,271	318,801	601,359	1,126,117	354,253	—	(81,279)	272,974
238,517	158,652	614,776	7,921	1,019,866	683,140	—	262,786	945,926
1,685,447	1,121,227	4,344,749	6,132,755	13,284,378	4,827,892	—	(164,236)	4,663,656
4,442,716	2,955,123	11,451,083	18,953,109	37,802,031	12,724,459	7,033,749	(8,097,698)	11,660,510
6,348	4,222	16,362	662,636	689,768	18,182	—	(142,230)	(124,048)
60,930	40,528	157,046	1,166,194	1,424,698	174,510	51,575	(196,747)	29,338
254,648	169,382	656,353	112,786	1,193,169	729,340	—	422,207	1,151,547
138,036	91,816	355,787	280,289	865,928	395,351	—	158,174	553,525
1,395,594	928,295	3,597,138	5,424,939	11,345,966	3,997,145	—	(1,192,029)	2,805,116
460,460	306,280	1,186,833	2,171,843	4,125,416	1,318,811	41,566	165,175	1,525,552
386,615	257,161	996,498	9,832,553	11,472,827	1,107,310	129,486	(1,945,165)	(708,369)
617,588	410,796	1,591,632	958,600	3,578,816	1,768,846	—	(225,676)	1,543,170
1,037,557	690,143	2,674,298	4,560,388	8,962,386	2,971,684	103,503	(1,384,273)	1,690,914
5,078,137	3,377,781	13,088,676	16,322,673	37,867,467	14,544,378	95,090	(10,733,113)	3,906,355
3,420,464	2,275,161	8,816,233	10,717,824	25,229,662	9,796,612	211,403	(2,755,315)	7,252,700
96,866	64,431	249,671	467,991	878,959	277,435	—	10,998	288,433
633,139	421,140	1,631,913	1,881,626	4,567,818	1,813,385	721,172	312,002	2,846,559
1,185,953	788,850	3,056,790	1,353,839	6,385,432	3,396,710	—	2,575,466	5,972,176
119,652	79,588	308,401	1,783,623	2,291,264	342,696	79,500	(428,460)	(6,264)
368,971	245,425	951,021	479,499	2,044,916	1,056,776	—	3,583,894	4,640,670
254,788	169,475	656,715	7,934,311	9,015,289	729,743	4,258	(2,139,815)	(1,405,814)
210,652	140,117	542,953	185,123	1,078,845	603,331	—	350,497	953,828
163,753	108,922	422,072	1,036,248	1,730,995	469,007	11,662	144,452	625,121
998,815	664,373	2,574,442	4,875,994	9,113,624	2,860,724	—	(477,814)	2,382,910
72,532	48,245	188,950	63,730	371,457	207,739	—	14,259	221,998
296,991	197,547	765,493	1,404,103	2,864,134	850,617	—	(401,036)	449,581
53,670	35,832	138,849	456,382	684,933	154,290	—	(101,792)	52,498
92,539	61,553	238,518	353,856	746,466	265,042	—	195,649	460,691
57,119	37,993	147,224	116,694	359,030	163,595	4,964	139,418	307,977
159,045	105,790	409,937	90,734	765,506	455,523	—	365,965	821,488
257,454	171,249	663,587	488,241	1,580,531	737,379	—	319,578	1,056,957
52,671	35,035	135,760	—	223,466	150,856	—	209,453	360,309
487,198	324,065	1,255,752	2,824,882	4,891,897	1,395,393	33,809	(1,353,980)	75,222
222,734	148,154	574,096	704,951	1,649,935	637,936	34,370	155,138	827,444
92,090	61,255	237,362	289,121	679,828	263,577	—	131,573	395,330
124,702	82,947	321,419	76,944	606,012	357,161	—	384,350	741,511
117,299	78,023	302,337	107,388	605,047	335,957	—	149,408	465,365
162,737	108,246	419,454	656,337	1,346,774	466,098	(16,614)	184,324	633,808
338,740	225,317	873,101	801,683	2,238,841	970,192	—	(159,095)	811,097
87,901	58,468	226,565	279,940	652,874	251,759	—	216,372	468,131
73,243	48,719	188,784	439,647	750,393	209,777	—	114,639	324,416
—	—	—	272,206	272,206	—	—	(206,306)	(206,306)
389,832	259,301	1,004,790	1,162,293	2,816,216	1,116,525	31,564	215,461	1,363,550
134,851	89,698	347,578	—	572,127	386,229	—	469,281	855,510

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources			
				Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
WENONAH BOROUGH	73900	Gloucester	\$ —	—	—	—	—
WEST DEPTFORD TOWNSHIP	47900	Gloucester	11,458,053	938,719	573,129	378,800	1,890,648
WESTVILLE BOROUGH	22700	Gloucester	2,562,317	209,922	128,166	189,062	527,150
WOODBURY CITY	24000	Gloucester	9,552,494	782,603	477,613	1,441,469	2,701,685
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	—	—	—	—	—
WOOLWICH TOWNSHIP	74200	Gloucester	6,953,375	569,666	347,806	973,288	1,890,760
BAYONNE CITY	20300	Hudson	116,355,732	9,532,628	5,820,085	10,186,451	25,539,164
EAST NEWARK BOROUGH	34700	Hudson	1,826,072	149,604	91,340	448,442	699,386
GUTTENBERG TOWN	25600	Hudson	5,977,948	489,753	299,015	398,847	1,187,615
HARRISON TOWN (HUDSON)	31800	Hudson	26,557,848	2,175,794	1,328,417	4,068,231	7,572,442
HOBOKEN CITY	23301	Hudson	41,645,436	3,411,868	2,083,095	4,635,235	10,130,198
HOBOKEN CITY	23302	Hudson	44,020,283	3,606,431	2,201,884	4,655,033	10,463,348
HUDSON COUNTY	70900	Hudson	143,968,676	11,794,862	7,201,278	16,896,762	35,892,902
HUDSON COUNTY	70903	Hudson	24,320,993	1,992,536	1,216,530	1,693,969	4,903,035
JERSEY CITY	38101	Hudson	241,879,020	19,816,322	12,098,729	3,717,630	35,632,681
JERSEY CITY FIRE DEPT.	38102	Hudson	191,379,326	15,679,054	9,572,747	9,101,799	34,353,600
KEARNY TOWN	31900	Hudson	57,030,670	4,672,328	2,852,660	1,307,795	8,832,783
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	275,605	22,579	13,786	138,840	175,205
NORTH BERGEN TOWNSHIP	23701	Hudson	38,955,908	3,191,524	1,948,565	4,314,732	9,454,821
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	89,541,779	7,335,852	4,478,858	2,373,458	14,188,168
SECALUCUS TOWN	24600	Hudson	24,447,144	2,002,871	1,222,840	2,452,425	5,678,136
UNION CITY	22400	Hudson	50,163,022	4,109,685	2,509,142	184,757	6,803,584
WEEHAWKEN TOWNSHIP	27700	Hudson	17,842,985	1,481,815	892,520	1,485,200	3,839,517
WEST NEW YORK TOWN	23000	Hudson	37,013,470	3,032,387	1,851,405	2,018,842	6,902,634
CLINTON TOWN	64500	Hunterdon	3,174,483	280,075	158,787	387,949	806,811
CLINTON TOWNSHIP	64600	Hunterdon	6,902,962	565,536	345,284	491,867	1,402,687
DELAWARE TOWNSHIP	64800	Hunterdon	1,888,755	154,739	94,475	93,655	342,869
FLEMINGTON BOROUGH	65300	Hunterdon	4,352,858	356,615	217,729	235,814	810,158
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	1,410,545	115,561	70,555	244,875	430,991
FRENCHTOWN BOROUGH	65500	Hunterdon	391,269	32,055	19,571	191,849	243,475
HIGH BRIDGE BOROUGH	67000	Hunterdon	2,471,025	202,443	123,600	250,521	576,564
HOLLAND TOWNSHIP	67100	Hunterdon	1,515,750	124,180	75,817	244,867	444,864
HUNTERDON COUNTY	71000	Hunterdon	4,733,275	387,781	236,572	349,328	973,866
LAMBERTVILLE CITY	71003	Hunterdon	6,022,029	493,364	301,220	1,384,219	2,178,803
LEBANON TOWNSHIP	67700	Hunterdon	2,430,130	199,092	121,555	287,035	607,682
RARITAN TOWNSHIP	54300	Hunterdon	2,490,714	204,056	124,585	410,700	739,341
READING TOWNSHIP	61200	Hunterdon	10,223,263	837,557	511,365	768,193	2,117,115
TEWKSBURY TOWNSHIP	72400	Hunterdon	7,880,004	645,582	394,156	1,228,466	2,268,204
TEWKSBURY TOWNSHIP	73300	Hunterdon	2,299,979	188,429	115,044	457,458	760,931
WEST AMWELL TOWNSHIP	74000	Hunterdon	11,671,551	923,050	75,128	290,429	488,607
EAST WINDSOR TOWNSHIP	50800	Mercer	26,459,852	2,167,765	1,323,515	1,287,631	4,778,911
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	90,813,314	7,440,025	4,542,460	25,437,701	37,420,186
HAMILTON TWP FIRE DISTRICT 2	66100	Mercer	—	—	—	493,790	493,790
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	—	—	367,861	367,861
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	—	—	149,751	149,751
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	—	—	282,832	282,832
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	—	—	377,827	377,827
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	—	—	69,851	69,851
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	—	—	318,774	318,774
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	—	—	266,469	266,469
HIGHTSTOWN BOROUGH	24100	Mercer	3,938,608	322,677	197,008	340,356	860,041
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	8,245,989	675,566	412,462	348,789	1,436,817
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	3,261,936	287,239	163,161	365,614	796,014
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	16,521,332	1,353,536	826,393	820,201	3,000,130
MERCER COUNTY	71100	Mercer	58,690,273	4,808,294	2,935,673	278,649	8,022,616
MERCER COUNTY	71103	Mercer	17,852,686	1,462,610	892,987	1,736,100	4,091,697
PENNINGTON BOROUGH	69800	Mercer	1,459,280	119,554	72,993	403,817	596,364
PRINCETON	86001	Mercer	18,842,418	1,543,695	942,493	1,327,013	3,813,201
ROBBINSVILLE TOWNSHIP	73700	Mercer	13,314,624	1,090,822	665,994	715,122	2,471,938
TRENTON CITY	33401	Mercer	65,274,630	5,347,727	3,265,021	726,442	9,339,190
TRENTON CITY	33402	Mercer	56,863,317	4,658,617	2,844,289	2,254,319	9,757,225
WEST WINDSOR TOWNSHIP	49700	Mercer	18,527,281	1,517,877	926,730	436,573	2,881,180
CARTERET BOROUGH	21400	Middlesex	26,716,343	2,188,779	1,336,345	2,371,063	5,896,187
CRANBURY TOWNSHIP	64700	Middlesex	5,434,929	445,265	271,854	280,635	997,754
DUNELLEN BOROUGH	28100	Middlesex	5,328,362	436,535	266,523	523,884	1,226,942
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	30,718,666	2,516,675	1,536,540	1,128,848	5,182,063
EDISON TOWNSHIP	31701	Middlesex	64,915,531	5,318,308	3,247,059	3,952,202	12,517,569
EDISON TOWNSHIP	31702	Middlesex	39,846,227	3,264,465	1,993,099	1,528,463	6,786,027
HELMETTA BOROUGH	66900	Middlesex	—	—	—	—	—
HELMETT PARK BOROUGH	21900	Middlesex	8,881,690	727,646	444,260	1,423,617	2,595,523
JAMESBURG BOROUGH	53600	Middlesex	4,907,774	402,077	245,486	349,870	997,433
METUCHEN BOROUGH	22800	Middlesex	9,956,089	815,668	498,001	1,088,173	2,401,842
MIDDLESEX BOROUGH	36900	Middlesex	9,640,621	789,823	482,222	1,157,953	2,429,998
MIDDLESEX COUNTY	71200	Middlesex	90,110,039	7,382,408	4,507,282	299,324	12,189,014
MIDDLESEX COUNTY COLLEGE	71203	Middlesex	20,361,039	1,668,110	1,016,454	3,374,548	6,061,112
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	2,917,233	238,999	145,919	158,321	543,239
MILLTOWN BOROUGH	58500	Middlesex	4,648,742	380,856	232,529	13,615	627,000
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	25,314,628	2,073,941	1,266,232	1,684,445	5,024,618
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	330,496	27,076	16,531	1,275	44,882
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	5,030,921	412,166	251,645	319,590	983,401
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	6,821,475	558,860	341,209	630,770	1,530,839
NEW BRUNSWICK CITY	33700	Middlesex	80,869,930	6,625,397	4,045,094	3,844,573	14,515,064
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	33,577,534	2,750,893	1,679,540	2,841,693	7,272,126
OLD BRIDGE TOWNSHIP	47100	Middlesex	35,043,454	2,870,990	1,752,865	4,374,816	8,998,671
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	1,545,435	126,612	77,302	404,473	608,387
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	694,754	56,919	34,751	412,307	503,977
PERTH AMBOY CITY	24500	Middlesex	52,763,974	4,322,772	2,639,241	4,532,722	11,494,735

Deferred inflows of resources				Pension expense (benefit)				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
—	—	—	—	—	—	—	(37,727)	(37,727)
217,770	144,852	561,301	282,373	1,206,296	623,719	—	(27,430)	596,289
48,699	32,393	125,522	351,341	557,955	139,480	—	(25,323)	114,157
181,553	120,762	467,953	30,991	801,259	519,990	606	243,981	764,577
—	—	—	1,184,941	1,184,941	—	—	(298,719)	(298,719)
132,155	87,904	340,628	455,119	1,015,806	378,507	—	363,493	742,000
2,211,439	1,470,964	5,699,976	5,464,198	14,846,577	6,333,822	—	(194,337)	6,139,485
34,706	23,085	89,455	347,215	494,461	99,402	—	13,860	113,262
113,616	75,573	292,845	522,556	1,004,590	325,409	—	233,471	558,880
504,754	335,743	1,301,002	729,815	2,871,314	1,445,676	5,665	1,046,800	2,498,141
791,507	526,480	2,040,106	6,890,103	10,248,196	2,266,969	—	(394,719)	1,872,250
836,643	556,502	2,156,443	3,800,499	7,350,087	2,396,243	—	855,262	3,351,505
2,736,246	1,820,046	7,052,666	7,273,908	18,862,866	7,836,932	467,536	2,078,094	10,362,562
462,241	307,465	1,191,424	2,692,357	4,653,487	1,323,913	447,913	679,403	2,451,229
4,597,116	3,057,825	11,849,048	8,154,420	27,658,409	13,166,681	—	(1,109,637)	12,057,044
3,637,328	2,419,409	9,375,194	5,053,415	20,485,344	10,417,731	—	4,285,186	14,702,917
1,083,916	720,979	2,793,790	1,965,701	6,564,386	3,104,463	216,307	(569,814)	2,751,156
5,238	3,484	13,501	103,732	125,955	15,003	—	8,563	23,566
740,390	492,479	1,908,352	—	3,141,221	2,120,564	431,668	1,078,674	3,630,906
1,701,817	1,131,983	4,386,427	3,199,886	10,420,113	4,874,205	—	2,241,785	7,115,990
464,639	309,060	1,197,604	343,185	2,314,488	1,330,780	—	641,286	1,972,066
953,391	634,159	2,457,361	4,743,914	8,788,825	2,730,623	43,042	(710,065)	2,063,600
339,121	225,570	874,083	570,062	2,008,836	971,283	22,745	416,681	1,410,709
703,472	467,923	1,813,197	2,120,227	5,104,819	2,014,828	32,781	326,724	2,374,333
60,334	40,132	155,510	76,928	332,904	172,803	—	84,344	257,147
131,197	87,267	338,159	209,426	766,049	375,763	1,241	19,516	396,520
35,897	23,878	92,525	74,437	226,737	102,814	—	20,392	123,206
82,730	55,029	213,236	120,870	471,865	236,948	—	134,857	371,805
26,809	17,832	69,099	151,210	264,950	76,783	—	9,125	85,908
7,436	4,946	19,167	82,680	114,229	21,299	—	(14,100)	7,199
46,964	31,239	121,049	53,364	252,616	134,510	—	77,329	211,839
28,808	19,162	74,253	238,743	360,966	82,510	—	398	82,908
89,960	59,838	231,871	983,603	1,365,272	257,656	—	(190,325)	67,331
114,454	76,130	295,004	152,775	638,363	327,809	—	443,056	770,865
46,187	30,722	119,046	26,756	222,711	132,284	—	106,296	238,580
47,338	31,487	122,014	363,043	563,862	135,582	—	(8,204)	127,378
194,302	129,242	500,812	392,130	1,216,486	556,503	—	51,154	607,941
149,766	99,619	386,022	949,989	1,585,396	428,948	17,437	152,461	598,846
43,713	29,076	112,670	820,690	1,006,149	125,199	—	(20,817)	104,582
28,546	18,988	73,577	135,701	256,812	81,759	—	12,766	58,525
221,828	147,551	571,760	1,507,248	2,448,387	635,341	324,365	(371,543)	588,163
502,892	334,504	1,296,202	1,425,841	3,559,439	1,440,342	—	(391,564)	1,048,778
1,725,984	1,148,058	4,448,717	3,760,154	11,082,913	4,943,421	184	7,001,342	11,944,947
—	—	—	3,674,722	3,674,722	—	—	(933,436)	(933,436)
—	—	—	3,827,051	3,827,051	—	—	(1,010,158)	(1,010,158)
—	—	—	2,759,858	2,759,858	—	—	(664,969)	(664,969)
—	—	—	1,944,419	1,944,419	—	—	(289,643)	(289,643)
—	—	—	2,912,889	2,912,889	—	—	(652,888)	(652,888)
—	—	—	3,187,669	3,187,669	—	—	(945,338)	(945,338)
—	—	—	2,019,737	2,019,737	—	—	(287,262)	(287,262)
—	—	—	3,076,639	3,076,639	—	—	(787,690)	(787,690)
74,857	49,792	192,943	21,447	339,039	214,398	—	46,933	261,331
156,772	104,245	403,950	592,774	1,257,691	448,870	—	(187,875)	260,995
61,996	41,237	159,794	38,120	301,147	177,563	—	105,008	282,571
314,002	208,862	809,339	1,507,330	2,839,533	899,338	—	(579,179)	320,159
1,115,458	741,960	2,875,089	10,003,859	14,736,366	3,194,804	2,881	(3,930,653)	(732,968)
339,305	225,693	874,558	409,968	1,849,524	971,811	—	87,604	1,059,415
27,735	18,448	71,486	148,499	266,168	79,436	1,185	123,402	204,023
356,116	236,205	923,043	1,078,589	2,597,953	1,025,687	—	120,795	1,146,482
253,056	168,323	652,250	396,309	1,471,938	724,781	—	262,432	987,213
1,240,600	825,199	3,197,641	4,718,427	9,961,867	3,553,223	1,324,093	(2,264,580)	2,612,736
1,080,735	718,863	2,785,591	2,440,413	7,025,602	3,095,354	45,768	(2,276,024)	865,098
352,127	234,221	907,605	841,863	2,335,816	1,008,532	99,640	(23,681)	1,084,491
507,767	337,747	1,308,767	977,324	3,131,605	1,454,304	249,321	919,990	2,623,615
103,295	68,708	266,244	501,849	940,096	295,850	—	75,614	371,464
101,270	67,361	261,023	16,789	446,443	290,049	—	207,691	487,740
583,834	388,344	1,504,830	1,223,582	3,700,590	1,672,170	—	84,659	1,756,829
1,233,775	820,659	3,180,049	5,430,535	10,665,018	3,533,676	—	84,993	3,618,669
757,311	503,734	1,951,967	4,296,408	7,509,420	2,169,029	—	(295,763)	1,873,266
—	—	—	—	—	—	—	(131,066)	(131,066)
168,804	112,282	435,092	546,967	1,263,165	483,475	—	78,446	561,921
93,276	62,044	240,420	87,151	462,891	267,155	—	177,662	444,817
189,224	125,864	487,724	1,326	804,138	541,959	—	386,506	928,465
183,228	121,876	472,270	815,770	1,593,144	524,787	—	124,719	649,506
1,712,617	1,139,167	4,414,265	2,939,201	10,205,250	4,905,138	—	(1,007,368)	3,897,770
386,979	257,403	997,438	—	1,641,818	1,108,353	—	1,482,771	2,591,124
55,444	36,880	142,908	125,536	360,768	158,800	—	53,242	212,042
88,353	58,769	227,730	264,526	639,378	253,054	—	(17,955)	235,099
481,126	320,026	1,240,100	114,034	2,155,286	1,378,001	—	1,009,719	2,387,720
6,281	4,178	16,190	101,317	127,966	17,991	—	(20,863)	(2,872)
95,617	63,601	246,452	135,115	540,785	273,858	—	248,159	522,017
129,648	86,237	334,167	38,887	588,939	371,327	23,256	245,482	840,065
1,537,001	1,022,354	3,961,615	3,027,570	9,548,540	4,402,153	—	(317,773)	4,084,380
638,169	424,486	1,644,879	1,502,006	4,209,540	1,827,792	—	214,901	2,042,693
866,300	443,018	1,716,691	375,877	3,201,616	1,907,590	180,195	947,799	3,035,584
29,372	19,537	75,707	—	124,616	84,126	—	127,540	211,666
13,204	8,783	34,034	52,698	108,719	37,819	—	136,436	174,255
1,002,824	667,040	2,584,775	316,171	4,570,810	2,872,206	—	882,534	3,754,740

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources			Total deferred outflows of resources
				Differences between expected and actual experience	Changes of assumptions	Changes in proportion	
PISCATAWAY TOWNSHIP	37700	Middlesex	\$ 26,845,329	2,199,346	1,342,797	1,229,769	4,771,912
PLAINSBORO TOWNSHIP	56200	Middlesex	10,054,899	623,764	502,944	558,972	1,885,680
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	2,339,371	191,657	117,015	1,293,497	1,602,169
SAYREVILLE BOROUGH	40700	Middlesex	31,222,629	2,557,963	1,561,748	2,426,918	6,546,629
SOUTH AMBOY CITY	27600	Middlesex	9,204,598	754,101	460,412	739,233	1,953,746
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	32,993,867	2,703,075	1,650,345	3,808,342	8,161,762
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	19,474,167	1,595,452	974,093	677,609	3,247,154
SOUTH RIVER BOROUGH	39400	Middlesex	9,645,647	790,235	482,473	526,433	1,799,141
SPOTSWOOD BOROUGH	51500	Middlesex	6,552,440	536,819	327,751	790,351	1,654,921
WOODBRIIDGE TOWNSHIP	32400	Middlesex	70,962,092	5,813,682	3,549,507	3,723,013	13,086,202
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	10,145,371	831,176	507,469	740,608	2,079,253
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	2,735,848	224,139	136,846	397,881	758,866
WOODBRIIDGE TWP FIRE DISTRICT 4	86202	Middlesex	401,124	32,863	20,064	344,890	397,817
WOODBRIIDGE TWP FIRE DISTRICT 5	86402	Middlesex	1,592,674	130,482	79,665	1,048,657	1,258,804
WOODBRIIDGE TWP FIRE DISTRICT 7	45400	Middlesex	2,573,850	210,867	128,743	512,206	851,876
ABERDEEN TOWNSHIP	46400	Monmouth	12,497,299	1,023,861	625,112	865,445	2,514,418
ALLENHURST BOROUGH	43300	Monmouth	1,871,992	153,366	93,637	127,032	374,035
ALLENTOWN BOROUGH	63100	Monmouth	1,382,735	113,283	69,164	397,095	579,542
ASBURY PARK CITY	33200	Monmouth	42,288,634	3,464,563	2,115,267	2,328,848	7,908,678
ATLANTIC HIGHLANDS	30500	Monmouth	4,403,622	360,774	220,268	478,257	1,059,299
AVON BY THE SEA	22300	Monmouth	3,174,342	280,063	158,780	273,191	692,034
BELMAR BOROUGH	39300	Monmouth	7,593,764	622,131	379,838	733,637	1,735,606
BRADLEY BEACH BOROUGH	40900	Monmouth	5,770,170	472,730	288,622	598,874	1,360,226
BRIELLE BOROUGH	50000	Monmouth	5,685,644	465,805	284,395	576,733	1,326,933
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	739,979	60,624	37,014	—	97,638
COLTS NECK TOWNSHIP	62000	Monmouth	6,816,169	558,425	340,943	1,062,134	1,961,502
DEAL BOROUGH	27100	Monmouth	7,223,947	591,833	361,340	477,881	1,431,054
EATONTOWN BOROUGH	30300	Monmouth	15,894,588	1,302,189	795,043	1,902,393	3,999,625
ENGLISHTOWN BOROUGH	44800	Monmouth	1,288,831	105,590	64,467	146,814	316,871
FAIR HAVEN BOROUGH	42100	Monmouth	3,942,083	322,961	197,162	115,009	635,152
FREEHOLD BOROUGH	22000	Monmouth	6,735,675	715,684	436,956	399,556	1,552,196
FREEHOLD TOWNSHIP	56100	Monmouth	21,318,427	1,746,546	1,066,343	2,068,229	4,880,918
HAZLET TOWNSHIP	50500	Monmouth	11,862,335	971,841	593,351	709,399	2,274,591
HIGHLANDS BOROUGH	41800	Monmouth	4,123,826	337,851	206,273	371,365	915,489
HOLMDEL TOWNSHIP	58400	Monmouth	15,905,798	1,303,108	795,604	1,881,362	3,980,074
HOWELL TOWNSHIP	56000	Monmouth	30,895,109	2,531,131	1,545,366	1,206,199	5,282,696
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	232,064	19,012	11,608	31,977	62,597
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	—	—	—	69,375	69,375
KEANSBURG BOROUGH	26700	Monmouth	11,272,274	923,499	563,836	950,873	2,438,208
KEYPORT BOROUGH	39000	Monmouth	6,003,715	491,864	300,304	674,036	1,466,204
LAKE COMO BOROUGH	46300	Monmouth	—	—	—	—	—
LITTLE SILVER BOROUGH	40100	Monmouth	3,793,752	310,809	189,763	137,880	638,452
LONG BRANCH CITY	39900	Monmouth	32,305,044	2,646,642	1,615,890	654,566	4,917,098
MANALAPAN TOWNSHIP	51000	Monmouth	18,486,611	1,514,545	924,696	339,657	2,778,898
MANASQUAN BOROUGH	26400	Monmouth	4,815,808	394,543	240,886	81,556	716,985
MARLBORO TOWNSHIP	56300	Monmouth	21,268,449	1,742,451	1,063,643	1,311,802	4,118,096
MATAWAN BOROUGH	28600	Monmouth	5,906,400	483,891	295,437	283,628	1,062,956
MIDLETON TOWNSHIP FIRE DIST 1	37000	Monmouth	33,849,053	2,773,137	1,693,121	352,612	4,818,870
MILLSTONE BEACH BOROUGH	78900	Monmouth	2,670,351	218,773	133,570	708,931	1,061,274
MONMOUTH COUNTY HALL OF RECORDS	58000	Monmouth	3,428,735	280,905	171,504	502,415	954,824
NEPTUNE CITY HALL OF RECORDS	71303	Monmouth	131,473,988	10,771,215	6,576,297	1,801,959	19,149,471
NEPTUNE CITY BOROUGH	30200	Monmouth	5,363,866	439,443	268,299	477,588	1,185,330
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	685,348	56,148	34,281	316,641	407,070
NEPTUNE TOWNSHIP	20200	Monmouth	23,399,622	1,917,051	1,170,443	585,250	3,672,750
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	—	—	1,417	1,417
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	20,681,883	1,694,396	1,034,503	1,427,979	4,156,878
OCEANPORT BOROUGH	41400	Monmouth	4,261,720	349,148	213,170	344,035	906,353
RED BANK BOROUGH	23500	Monmouth	12,736,551	1,043,462	637,079	761,670	2,442,211
RUMSON BOROUGH	37600	Monmouth	4,528,249	370,984	226,502	455,900	1,053,386
SEA BRIGHT BORO	25900	Monmouth	3,021,736	247,561	151,147	185,564	584,272
SEA GIRT BOROUGH	37800	Monmouth	3,220,312	263,829	161,079	321,254	746,162
SHREWSBURY BOROUGH	44700	Monmouth	4,837,406	396,312	241,966	471,186	1,109,464
SPRING LAKE BOROUGH	35700	Monmouth	4,797,466	393,040	239,968	471,292	1,104,300
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	4,608,493	377,558	230,516	428,933	1,037,007
TINTON FALLS BOROUGH	50100	Monmouth	14,461,721	1,184,799	723,372	1,103,794	3,011,965
UNION BEACH BOROUGH	73500	Monmouth	4,142,329	339,367	207,198	245,702	792,267
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	772,493	63,288	38,640	615,821	717,749
WALL TOWNSHIP	51600	Monmouth	23,279,002	1,907,169	1,164,410	1,126,694	4,198,273
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	—	—	9,363	9,363
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	1,060,073	86,848	53,025	453,675	593,548
WEST LONG BRANCH BOROUGH	46600	Monmouth	5,863,940	480,413	293,313	110,872	884,598
BOONTON TOWN	31500	Morris	7,326,548	600,239	366,472	961,440	1,928,151
BOONTON TOWNSHIP	57200	Morris	4,057,761	332,438	202,968	274,332	809,738
BUTLER BOROUGH	61300	Morris	5,131,065	420,371	256,655	252,695	929,721
CHATHAM BOROUGH	38200	Morris	7,323,936	600,025	366,342	376,626	1,342,993
CHATHAM TOWNSHIP	46500	Morris	6,666,019	546,124	333,433	724,078	1,603,635
CHESTER TOWNSHIP	52900	Morris	6,121,513	501,515	306,197	305,778	1,113,490
DEWILLE TOWNSHIP	30000	Morris	9,292,837	761,330	464,825	515,756	1,741,911
DOVER TOWN	35500	Morris	16,762,037	1,373,256	836,433	1,251,338	3,463,027
EAST HANOVER TOWNSHIP	31300	Morris	11,992,388	982,495	599,656	135,359	1,717,710
FLORHAM PARK BOROUGH	30100	Morris	10,049,810	823,347	502,689	198,941	1,524,977
HANOVER TOWNSHIP	29600	Morris	9,323,497	763,842	466,359	488,627	1,718,828
HANOVER TWP FIRE DISTRICT 2	66500	Morris	1,166,036	95,529	58,325	166,626	300,480
HANOVER TWP FIRE DISTRICT 3	66600	Morris	2,074,365	169,946	103,759	655,238	928,943
HARDING TOWNSHIP	52400	Morris	3,701,603	303,260	185,153	701,551	1,189,964
JEFFERSON TOWNSHIP	51100	Morris	11,797,758	966,550	590,121	626,584	2,183,255
KINNELON BOROUGH	58300	Morris	5,566,379	456,034	278,429	470,929	1,205,392
LINCOLN PARK BOROUGH	56800	Morris	7,584,211	621,349	379,360	1,064,586	2,065,295

Deferred inflows of resources				Pension expense (benefit)				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
510,218	339,377	1,315,085	971,245	3,135,925	1,461,325	—	(481,930)	979,395
191,102	127,114	492,564	1,597,753	2,408,533	547,338	—	(333,332)	214,006
44,462	29,574	114,600	—	188,636	127,344	19,095	315,954	462,393
593,412	394,715	1,529,518	408,129	2,925,774	1,699,603	—	555,818	2,255,221
174,941	116,364	450,910	671,075	1,413,290	501,052	—	441,588	942,640
627,076	417,107	1,616,287	280,350	2,940,820	1,796,020	—	1,733,351	3,529,371
370,123	246,192	953,991	1,115,123	2,685,429	1,060,076	—	315,630	1,375,706
183,324	121,940	472,516	878,072	1,655,852	525,061	—	(46,158)	478,903
124,535	82,836	320,988	497,853	1,028,212	356,682	—	219,098	575,780
1,348,695	897,100	3,476,255	65,055	5,787,105	3,862,820	—	1,761,313	5,624,133
192,821	128,257	496,996	—	818,074	552,263	—	444,811	996,874
51,997	34,596	134,022	113,322	333,927	148,926	—	81,195	230,121
7,624	5,071	19,650	—	32,345	21,835	—	70,965	82,800
30,270	20,135	78,021	79,862	208,288	86,697	—	309,701	396,398
48,918	32,538	126,086	250,259	457,801	140,107	—	189,866	329,973
237,522	157,990	612,211	237,537	1,245,260	680,290	—	190,658	870,948
35,579	23,666	91,704	552,042	702,991	101,902	—	(95,586)	6,316
26,280	17,480	67,737	128,247	239,744	75,269	—	35,419	110,688
803,731	534,611	2,071,614	363,379	3,773,335	2,301,981	—	1,127,336	3,429,317
83,695	55,670	215,722	210,487	565,574	239,711	850	(9,377)	231,184
60,331	40,130	155,503	122,736	378,700	172,795	6,976	2,126	181,897
144,328	96,000	371,999	205,128	817,453	413,366	—	91,526	504,892
109,667	72,946	282,666	666,474	1,131,753	314,099	—	(106,577)	207,522
108,060	71,878	278,525	276,925	735,388	309,498	—	125,032	434,530
14,064	9,355	36,250	1,680,731	1,740,400	40,281	—	(451,625)	(411,344)
129,547	86,170	333,907	58,177	607,801	371,038	2,909	219,527	593,474
137,297	91,325	353,883	2,337	584,842	393,235	—	183,881	577,116
302,090	200,939	778,636	210,788	1,492,453	865,222	—	605,938	1,471,160
24,495	16,293	63,137	159,619	263,544	70,157	5,856	23,687	99,700
74,923	49,836	193,113	179,890	497,762	214,587	—	(28,891)	185,696
166,029	110,436	427,939	637,271	1,341,675	475,526	—	(62,105)	413,421
405,175	269,507	1,044,338	1,661,749	3,380,767	1,160,468	—	(25,310)	1,135,158
225,454	149,963	581,108	779,985	1,736,508	645,726	—	72,103	717,829
78,377	52,133	202,016	85,113	397,639	224,480	5,521	80,925	310,926
302,303	201,080	779,185	884,934	2,167,502	865,832	—	391,693	1,257,525
587,188	390,575	1,513,474	1,288,087	3,779,324	1,681,775	102,069	(102,986)	1,680,858
4,411	2,934	11,368	—	18,713	12,632	—	(12,572)	60
214,239	142,504	552,200	1,305,680	2,214,623	613,606	—	134,527	748,133
114,106	75,899	294,107	286,592	770,704	326,812	—	306,704	633,516
—	—	—	—	—	—	—	—	—
72,103	47,960	185,846	629,508	935,417	206,513	—	(215,769)	(9,256)
613,985	408,399	1,582,543	1,257,580	3,862,507	1,758,524	85,045	(658,024)	1,185,545
351,354	233,707	905,613	982,337	2,473,011	1,006,318	292,763	(166,818)	1,132,263
91,528	60,881	235,914	419,063	807,386	262,148	—	30,106	292,254
404,225	268,875	1,041,888	1,460,488	3,175,476	1,157,748	12,574	(200,045)	970,277
112,256	74,668	289,340	1,201,835	1,678,099	321,515	—	(124,015)	197,500
643,330	427,918	1,658,180	1,829,531	4,558,959	1,842,573	—	(114,447)	1,728,126
50,752	33,758	130,814	21,895	237,219	145,361	—	245,649	391,010
65,166	43,346	167,965	166,693	443,170	186,643	189	124,057	310,889
2,498,774	1,662,088	6,440,581	5,958,786	16,560,229	7,156,784	97,696	(1,607,304)	5,647,176
101,945	67,810	262,762	227,885	660,402	291,982	—	19,046	311,028
13,026	8,664	33,573	1,50,551	565,814	37,307	—	(56,268)	(18,961)
444,730	295,817	1,146,289	1,740,939	3,627,775	1,273,758	—	(332,427)	941,331
—	—	—	177,547	177,547	—	—	(77,431)	(77,431)
393,077	261,459	1,013,154	146,212	1,813,902	1,125,818	11	(36,825)	1,089,004
80,998	53,876	208,771	308,055	651,700	231,987	—	97,017	329,004
242,069	161,015	623,932	375,141	1,402,157	693,314	—	(9,394)	663,920
86,063	57,246	221,828	1,056,034	1,421,171	246,495	7,303	(288,810)	(35,012)
57,431	38,201	148,027	337,468	581,147	164,488	914	(69,860)	95,542
61,205	40,711	157,755	171,499	431,170	175,298	—	56,308	231,606
91,939	61,154	236,972	441,792	831,857	263,324	—	74,578	337,902
91,180	60,649	235,016	52,427	439,272	261,150	—	175,514	436,664
87,588	58,260	225,759	53,933	425,540	250,863	8,210	57,534	316,607
274,857	182,824	708,443	880,633	2,046,757	787,224	—	(5,540)	781,684
78,728	52,367	202,922	766,116	1,100,133	225,488	—	21,406	246,894
14,682	9,766	37,842	381,269	443,559	42,051	—	5,179	47,230
442,437	294,292	1,140,380	548,499	2,425,608	1,267,192	2,298	260,330	1,529,820
—	—	—	144,270	144,270	—	—	(58,168)	(58,168)
20,148	13,401	51,930	4,324	69,803	57,705	—	165,803	223,506
111,449	74,132	287,260	705,593	1,178,434	319,203	8,372	(105,157)	222,418
139,247	92,622	358,909	325,315	916,093	398,820	—	137,178	535,998
77,121	51,298	198,780	203,864	530,863	220,884	—	52,546	273,430
97,520	64,867	251,358	233,122	646,867	279,309	—	35,651	314,960
139,198	92,589	358,781	188,590	779,158	398,678	—	110,827	509,505
126,693	84,272	326,552	579,326	1,118,843	362,865	520	(15,987)	347,398
116,345	77,388	299,878	578,820	1,072,431	333,224	—	85,803	419,027
176,618	117,480	455,233	699,336	1,448,667	505,855	—	(210,331)	295,524
318,577	211,905	821,130	62,201	1,413,813	912,441	—	975,474	1,887,915
227,925	151,607	587,477	316,031	1,263,040	652,805	33,826	(99,012)	567,619
191,005	127,049	492,315	680,943	1,491,312	547,061	—	(172,943)	374,118
177,201	117,867	456,735	1,280,698	2,032,501	507,524	—	137,451	644,975
22,161	14,741	57,121	34,598	128,621	63,473	—	65,567	129,040
39,425	26,224	101,618	—	167,267	112,918	—	227,422	340,340
70,352	46,795	181,332	844,204	1,142,683	201,497	—	219,795	421,292
224,226	149,147	577,943	447,816	1,399,132	642,211	4,824	203,003	850,038
105,794	70,370	272,683	300,354	749,201	303,006	14,092	2,484	319,582
144,144	95,879	371,531	1,093,658	1,705,212	412,846	—	164,967	577,813

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources			Total deferred outflows of resources
				Differences between expected and actual experience	Changes of assumptions	Changes in proportion	
LONG HILL TOWNSHIP	57800	Morris	\$ 5,962,260	488,468	298,231	336,579	1,123,278
MADISON BOROUGH	30900	Morris	10,411,668	852,992	520,789	42,252	1,416,033
MENDHAM BOROUGH	53400	Morris	4,055,451	332,249	202,853	138,107	673,209
MENDHAM TOWNSHIP	53300	Morris	4,051,170	331,898	202,639	62,989	597,526
MONTVILLE TOWNSHIP	39700	Morris	13,619,345	1,115,786	681,236	941,520	2,738,542
MORRIS COUNTY	71400	Morris	56,124,411	4,598,081	2,807,329	5,063,890	12,469,300
MORRIS COUNTY	71403	Morris	19,402,739	1,589,600	970,520	2,710,919	5,271,039
MORRIS COUNTY PARK COMMISSION	71404	Morris	—	—	—	—	—
MORRIS PLAINS BOROUGH	52500	Morris	5,598,268	458,647	280,024	622,059	1,360,730
MORRIS TOWNSHIP	51700	Morris	17,162,965	1,406,103	858,487	592,254	2,856,844
MORRISTOWN TOWN	32900	Morris	25,059,239	2,053,018	1,253,457	1,039,984	4,346,459
MOUNT ARLINGTON BOROUGH	68800	Morris	4,386,677	359,385	219,421	485,198	1,064,004
MOUNT OLIVE TOWNSHIP	47700	Morris	16,552,715	1,356,107	827,963	203,962	2,388,032
MOUNTAIN LAKES BOROUGH	42700	Morris	3,723,461	305,050	186,247	42,466	533,763
NETCOGS BOROUGH	69100	Morris	3,458,981	283,383	173,017	546,283	1,002,683
PARSIPPANY TROY HILLS TOWNSHIP	42800	Morris	32,643,380	2,674,361	1,632,814	900,252	5,207,427
PEQUANNOCK TOWNSHIP	46200	Morris	10,917,744	894,453	546,103	305,853	1,746,409
RANDOLPH TOWNSHIP	45500	Morris	10,206,172	836,157	510,510	261,787	1,608,454
RIVERDALE BOROUGH	72500	Morris	4,903,865	401,757	245,290	140,544	787,591
ROCKAWAY BOROUGH	39200	Morris	4,519,924	370,302	226,086	256,748	853,136
ROCKAWAY TOWNSHIP	41700	Morris	17,299,560	1,417,294	865,320	1,039,067	3,321,681
ROXBURY TOWNSHIP	46800	Morris	13,263,138	1,086,604	663,419	246,299	1,996,322
WASHINGTON TWP (MORRIS)	58100	Morris	8,833,341	723,685	441,842	950,206	2,115,733
WHARTON BOROUGH	42500	Morris	6,924,490	567,300	346,361	726,076	1,639,737
BARNEGAT TOWNSHIP	63300	Ocean	19,007,792	1,557,243	950,765	1,162,507	3,690,515
BAY HEAD BOROUGH	55600	Ocean	3,024,874	247,818	151,303	437,099	836,220
BEACH HAVEN BOROUGH	62100	Ocean	4,160,004	340,815	208,082	548,158	1,098,055
BEACHWOOD BOROUGH	63400	Ocean	5,464,852	447,717	273,351	258,719	979,787
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	20,875,419	1,710,252	1,044,183	1,307,786	4,062,221
BRICK TOWNSHIP	55500	Ocean	52,733,419	4,320,269	2,637,713	2,325,984	9,283,966
HARVEY CEDARS BOROUGH	66800	Ocean	2,280,318	186,819	114,061	332,174	633,054
ISLAND HEIGHTS BOROUGH	67400	Ocean	1,142,381	93,591	57,142	210,770	361,503
JACKSON BD FIRE DISTRICT 2	67500	Ocean	2,245,460	183,963	112,317	574,013	870,293
JACKSON TOWNSHIP	49800	Ocean	35,383,755	2,898,870	1,769,887	4,278,704	8,947,461
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	3,631,838	297,544	181,664	853,463	1,332,671
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	1,618,919	132,633	80,978	334,806	548,417
LACEY TOWNSHIP	51800	Ocean	16,308,796	1,336,124	815,762	1,199,861	3,351,747
LAKEHURST BOROUGH	52700	Ocean	1,472,722	120,655	73,665	173,185	367,505
LAKEWOOD TOWNSHIP	33800	Ocean	55,858,409	4,576,289	2,794,024	6,977,045	14,347,358
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	7,334,388	600,881	366,864	2,243,120	3,210,865
LAVALLETTE BOROUGH	67900	Ocean	3,132,135	256,605	156,669	45,330	458,604
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	13,623,058	1,116,091	681,422	407,132	2,204,645
LONG BEACH TOWNSHIP	55000	Ocean	11,082,109	906,281	553,324	201,389	1,660,994
MANCHESTER TOWNSHIP	54800	Ocean	23,747,202	1,945,527	1,187,829	1,359,792	4,493,148
MANTOLOKING BOROUGH	47400	Ocean	3,130,837	256,499	156,604	369,144	782,247
OCEAN COUNTY	71500	Ocean	83,373,784	6,830,529	4,170,336	3,417,721	14,418,586
OCEAN COUNTY	71503	Ocean	17,757,055	1,454,775	886,204	1,176,290	3,519,269
OCEAN GATE BOROUGH	69400	Ocean	3,122,119	255,785	156,168	821,813	1,233,766
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	6,966,950	570,778	348,485	779,495	1,698,758
PINE BEACH BOROUGH	69900	Ocean	1,163,923	95,356	58,219	96,405	249,980
PLUMSTED FIRE DISTRICT 1	85402	Ocean	1,560,379	127,836	76,050	—	205,886
PLUMSTED TOWNSHIP	72300	Ocean	2,503,952	205,140	125,247	674,732	1,005,119
POINT PLEASANT BEACH BOROUGH	46700	Ocean	7,133,581	584,430	356,820	179,239	1,120,489
POINT PLEASANT BOROUGH	54200	Ocean	10,524,419	862,230	526,429	348,189	1,736,848
SEASIDE HEIGHTS BOROUGH	54700	Ocean	8,246,635	675,619	412,495	625,423	1,713,537
SEASIDE PARK BOROUGH	55400	Ocean	4,353,076	356,633	217,740	576,449	1,150,822
SHIP BOTTOM BOROUGH	61600	Ocean	3,653,436	299,314	182,744	575,098	1,057,156
SOUTH TOMS RIVER BOROUGH	72700	Ocean	2,554,210	209,258	127,761	335,579	672,598
STAFFORD TOWNSHIP	56400	Ocean	17,733,793	1,452,869	887,400	743,449	3,083,358
SURF CITY BOROUGH	73100	Ocean	3,302,985	270,602	165,214	290,407	726,223
TOMS RIVER TOWNSHIP	48700	Ocean	56,385,935	4,619,507	2,820,411	1,221,049	8,660,967
TUCKERTON BOROUGH	73400	Ocean	3,079,561	252,298	154,039	409,870	816,207
BLOOMINGDALE BOROUGH	55700	Passaic	5,031,840	412,241	251,691	87,613	751,545
BOROUGH OF WOODLAND PARK	43000	Passaic	9,833,034	805,587	491,846	1,281,955	2,579,388
CLIFTON CITY	34800	Passaic	81,707,927	6,694,051	4,087,011	5,008,084	15,789,146
HALEDON BOROUGH	42000	Passaic	6,450,450	528,463	322,650	555,250	1,406,363
HAWTHORNE BOROUGH	28200	Passaic	11,119,513	910,984	556,195	860,510	2,327,689
LITTLE FALLS TWP	41600	Passaic	9,927,927	813,361	496,593	541,940	1,851,894
NORTH HALEDON BOROUGH	41900	Passaic	9,350,725	766,073	467,721	1,726,469	2,960,263
PASSAIC CITY	22501	Passaic	45,096,598	3,694,610	2,255,721	1,278,073	7,228,404
PASSAIC CITY	22502	Passaic	26,717,171	2,188,847	1,336,386	338,133	3,863,366
PASSAIC COUNTY	71600	Passaic	105,598,526	8,651,326	5,282,013	—	13,933,339
PASSAIC COUNTY	71603	Passaic	17,642,023	1,445,351	882,450	557,681	2,885,482
PATERSON CITY	30701	Passaic	89,812,667	7,358,045	4,492,408	—	11,850,453
PATERSON CITY	30702	Passaic	103,855,969	8,508,565	5,194,850	8,188,887	21,892,302
POMPTON LAKES BOROUGH	40300	Passaic	6,816,281	558,435	340,949	621,127	1,520,511
PROSPECT PARK BOROUGH	43800	Passaic	5,323,730	436,155	266,292	330,642	1,033,089
RINGWOOD BOROUGH	44900	Passaic	7,312,804	599,113	365,785	643,276	1,608,174
TOTOWA BOROUGH	40000	Passaic	11,239,108	920,782	562,177	1,099,727	2,582,686
WANAEUE BOROUGH	40400	Passaic	6,366,086	521,552	318,430	337,424	1,177,406
WAYNE TOWNSHIP	29400	Passaic	38,330,512	3,140,288	1,917,283	—	5,057,571
WEST MILFORD TOWNSHIP	24200	Passaic	12,866,346	1,063,927	649,574	764,619	2,478,120
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	4,069,932	333,436	203,577	137,373	674,386
CARNEYS POINT TOWNSHIP	25700	Salem	5,912,788	484,414	295,756	1,055,770	1,835,940
ELMER BOROUGH	65100	Salem	177,068	14,507	8,857	108,707	132,071
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	3,163,210	259,151	158,223	205,026	622,400
PENNS GROVE BOROUGH	28500	Salem	2,507,069	205,396	125,403	196,452	527,251
PENNSVILLE TOWNSHIP	26800	Salem	5,847,340	479,053	292,483	611,352	1,382,888

Deferred inflows of resources				Pension expense (benefit)				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
113,318	75,375	292,076	877,355	1,358,124	324,555	39,308	(136,901)	226,962
197,883	131,624	510,042	821,659	1,661,208	566,759	—	(416,256)	150,503
77,077	51,269	198,666	14,563	341,575	220,758	—	66,648	287,406
76,996	51,215	198,457	130,928	457,596	220,525	—	14,555	235,081
258,847	172,175	667,178	798,523	1,896,723	741,369	977	151,504	893,850
1,066,692	709,522	2,749,394	—	4,525,608	3,055,131	—	2,327,621	5,382,752
368,765	245,289	950,492	377,883	1,942,429	1,056,188	—	569,590	1,625,778
—	—	—	3,803,165	3,803,165	—	—	(1,165,661)	(1,165,661)
106,400	70,773	274,245	109,103	560,521	304,742	—	136,964	441,706
326,197	216,973	840,771	265,079	1,649,020	934,266	33,856	192,489	1,160,611
476,272	316,798	1,227,589	1,683,578	3,704,237	1,364,099	—	101,075	1,465,174
83,373	55,456	214,892	510,070	863,791	238,789	—	(10,238)	228,551
314,598	209,259	810,876	188,363	1,523,096	901,047	—	294,491	1,195,538
70,768	47,072	162,403	567,062	867,305	202,687	—	(120,660)	62,027
65,741	43,728	169,447	56,944	335,860	188,290	—	234,643	423,484
620,415	412,676	1,599,117	4,256,863	6,889,071	1,776,942	389,314	(391,303)	1,774,953
207,501	136,022	534,833	196,966	1,077,322	594,307	—	(110,408)	483,899
193,977	129,028	499,975	286,579	1,109,557	555,573	5,518	(117,179)	443,912
93,202	61,994	240,228	562,390	957,814	266,942	18,114	(58,582)	226,474
85,905	57,141	221,420	486,896	851,362	246,042	13,763	(70,904)	188,901
328,793	218,700	847,462	516,927	1,911,882	941,701	—	(32,088)	1,073,789
252,077	167,672	649,728	851,615	1,921,092	721,979	—	(176,673)	545,306
167,885	111,671	432,723	981,045	1,693,324	480,843	—	45,173	526,016
131,606	87,539	339,213	136,111	694,469	376,934	—	126,691	503,625
361,259	240,296	931,144	756,062	2,288,791	1,034,689	—	456,494	1,491,183
57,490	36,240	148,181	71,406	315,317	164,659	—	114,006	278,665
79,064	52,591	203,788	217,776	553,219	226,450	—	140,999	367,449
103,864	69,086	267,709	379,287	819,946	297,479	—	4,016	301,495
396,755	263,906	1,022,634	625,026	2,308,321	1,136,353	—	433,814	1,570,167
1,002,243	666,653	2,583,278	78,747	4,330,921	2,870,543	—	483,481	3,354,024
43,339	28,828	111,707	394,406	578,280	124,129	—	(43,937)	80,192
21,712	14,442	55,962	100,035	192,151	62,185	—	87,690	149,875
42,677	28,387	109,999	—	181,063	122,232	—	186,501	308,733
672,498	447,320	1,733,361	273,595	3,126,774	1,926,114	—	1,137,636	3,063,750
69,028	45,914	177,915	310,299	603,154	197,699	—	160,273	357,972
30,769	20,466	79,307	292,567	423,109	88,126	—	114,560	202,686
309,962	206,175	798,927	297,508	1,612,572	887,769	—	158,542	1,046,311
27,990	18,618	72,145	221,807	340,560	80,168	92,075	4,578	176,821
1,061,636	706,159	2,736,363	—	4,504,158	3,040,651	24,006	2,633,963	5,699,620
139,396	92,721	359,293	—	591,410	399,247	—	908,084	1,307,331
59,529	39,596	153,435	323,604	578,164	170,498	—	(80,970)	89,528
258,918	172,222	667,359	834,766	1,933,265	741,571	10,783	21,407	773,761
210,245	139,847	541,905	1,199,192	2,091,189	602,166	13,865	(81,683)	534,348
451,336	300,211	1,163,316	1,864,838	3,779,701	1,292,679	49,065	496,293	1,838,037
59,504	39,580	153,372	236,891	489,347	170,427	—	129,873	300,300
1,584,589	1,054,008	4,084,273	1,381,307	8,104,177	4,538,450	153,036	633,485	5,324,971
337,488	224,484	869,874	1,487,672	2,919,518	966,605	—	(36,497)	930,108
59,339	39,470	152,945	—	251,754	169,952	—	295,761	465,713
132,413	86,076	341,293	505,132	1,066,914	379,246	—	209,196	588,442
22,121	14,714	57,018	116,870	210,723	63,358	—	(3,081)	60,277
29,656	19,728	76,439	223,134	348,955	84,939	4,215	(23,724)	65,430
47,590	31,655	122,662	343,647	545,554	136,303	—	79,586	215,889
135,580	90,182	349,456	336,863	912,081	388,316	19,724	93,149	501,189
200,025	133,049	515,565	1,106,991	1,955,630	572,897	—	(92,720)	480,177
156,734	104,254	403,962	172,034	837,004	448,905	—	205,004	653,909
82,734	55,031	213,246	—	351,011	236,960	—	56,833	293,793
69,437	46,187	178,973	308,811	603,408	198,875	—	89,188	288,063
48,545	32,290	125,124	49,764	255,723	139,038	—	76,221	215,259
337,046	224,190	868,734	1,636,211	3,066,181	965,339	2,405	(350,998)	616,746
62,776	41,756	161,805	11,437	277,774	179,798	3,249	123,596	306,643
1,071,662	712,828	2,762,206	2,743,903	7,290,599	3,069,367	—	(107,032)	2,962,335
58,530	36,932	150,880	153,713	402,035	167,636	—	161,534	329,170
95,634	63,612	246,497	525,069	930,812	273,908	—	(44,109)	229,799
186,885	124,309	481,696	342,008	1,134,898	535,261	—	125,834	661,095
1,552,928	1,032,948	4,002,667	6,610,651	13,199,194	4,447,769	—	(389,220)	4,058,549
122,596	81,546	315,991	—	520,133	351,130	—	350,994	702,124
211,336	140,572	544,717	515,336	1,411,961	605,290	4,144	225,900	835,334
188,689	125,508	486,344	245,509	1,046,050	540,427	3,474	283,450	827,351
177,718	118,211	458,069	658,202	1,412,200	509,007	—	408,682	917,689
857,099	570,109	2,209,169	3,115,095	6,751,472	2,454,832	—	(216,814)	2,238,218
507,782	337,757	1,308,807	2,785,854	4,920,200	1,454,349	—	(902,469)	551,880
2,006,989	1,334,972	5,173,007	22,146,271	30,661,239	5,748,254	709	(5,338,891)	410,072
335,302	223,030	864,238	2,208,414	3,630,984	960,343	379,752	(710,077)	630,018
1,706,966	1,135,408	4,399,697	9,637,087	16,879,158	4,888,951	1,638	(5,396,939)	(506,350)
1,973,871	1,312,942	5,087,644	4,953,851	13,328,308	5,653,398	—	(1,122,164)	4,531,234
129,549	86,171	333,913	8,814	558,447	371,044	—	343,726	714,770
101,182	67,302	260,796	848,278	1,277,558	289,797	20,040	(111,616)	198,221
138,986	92,448	358,236	786,228	1,375,898	398,072	—	3,535	401,607
213,609	142,084	550,576	—	906,269	611,801	—	295,991	907,792
120,993	80,480	311,859	1,154,908	1,669,240	346,538	—	(450,419)	(103,881)
728,504	484,573	1,877,716	3,204,053	6,294,846	2,086,521	—	(1,406,386)	680,135
246,816	164,173	636,169	1,118,371	2,165,529	706,912	1,865	(562,761)	146,016
77,353	51,452	199,376	109,349	437,530	221,547	372	26,159	248,078
112,378	74,749	289,653	169,219	645,999	321,862	67,830	204,173	593,865
3,365	2,238	8,674	87,824	102,101	9,639	243	41,184	51,066
60,119	39,989	154,958	97,416	352,482	172,189	—	106,656	278,845
47,649	31,694	122,815	401,655	603,813	136,472	—	(113,087)	23,385
111,134	73,922	286,447	345,762	817,265	318,300	—	(65,280)	253,020

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2025

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources			
				Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
SALEM CITY	20400	Salem	\$ 4,103,105	336,153	205,236	539,624	1,081,013
SALEM COUNTY	71700	Salem	32,451,620	2,658,650	1,623,222	1,413,597	5,695,469
SALEM COUNTY	71703	Salem	6,350,882	520,306	317,670	590,770	1,428,746
WOODSTOWN BOROUGH	48500	Salem	2,540,024	208,096	127,051	306,779	641,926
BEDMINSTER TOWNSHIP	42300	Somerset	4,860,450	398,200	243,119	207,907	849,226
BERNARDS TOWNSHIP	53000	Somerset	11,092,531	908,773	554,846	387,126	1,850,745
BERNARDSVILLE BORO	42200	Somerset	5,730,020	469,441	286,614	334,224	1,090,279
BOUND BROOK BOROUGH	43400	Somerset	6,269,978	513,678	313,623	219,390	1,046,691
BRANCBURG TOWNSHIP	55800	Somerset	7,245,180	593,573	362,402	589,926	1,545,901
BRIDGEWATER TWP	59700	Somerset	23,243,555	1,904,265	1,162,637	1,494,536	4,561,438
FAR HILLS BOROUGH	65200	Somerset	1,855,483	152,013	92,811	223,280	468,104
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	28,553,443	2,339,286	1,428,236	—	3,767,522
GREEN BROOK TOWNSHIP	61900	Somerset	6,797,589	556,903	340,014	571,116	1,468,033
HILLSBOROUGH TOWNSHIP	51200	Somerset	20,735,033	1,698,750	1,037,161	3,027,210	5,763,121
MANVILLE BOROUGH	41000	Somerset	6,770,817	554,710	338,675	491,019	1,384,404
MONTGOMERY TOWNSHIP	68700	Somerset	9,829,194	805,272	491,654	750,511	2,047,437
NORTH PLAINFIELD BOROUGH	21300	Somerset	24,393,306	1,998,460	1,220,147	554,427	3,773,034
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	2,066,827	169,328	103,382	88,556	361,266
RARITAN BOROUGH	46100	Somerset	5,645,262	462,497	282,375	427,011	1,171,883
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	30,461,058	2,495,570	1,523,655	111,785	4,131,010
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	19,185,492	1,571,802	959,654	1,693,880	4,225,336
SOMERVILLE BOROUGH	21600	Somerset	11,115,765	910,677	556,008	507,379	1,974,064
SOUTH BOUND BROOK BOROUGH	48200	Somerset	3,262,891	267,317	163,209	493,476	924,002
WARREN TOWNSHIP	51300	Somerset	10,531,227	862,787	526,769	455,513	1,845,069
WATCHUNG BOROUGH	29800	Somerset	8,159,996	668,521	408,161	358,080	1,434,762
NJ TRANSIT CORPORATION	62300	Statewide	86,154,879	7,058,375	4,309,446	6,583,821	17,951,642
WATERFRONT COMM OF NY HARBOR	60600	Statewide	—	—	—	18,422	18,422
ANDOVER TOWNSHIP	63200	Sussex	3,601,641	295,070	180,153	69,614	544,837
BYRAM TOWNSHIP	55900	Sussex	3,961,126	324,522	198,135	151,831	674,488
FRANKLIN BOROUGH	65400	Sussex	4,435,566	363,391	221,866	611,554	1,196,811
HAMBURG BOROUGH	66000	Sussex	2,393,813	196,117	119,738	393,137	708,992
HARDYSTON TOWNSHIP	66700	Sussex	6,383,550	522,982	319,304	559,954	1,402,240
HOPATCONG BOROUGH	47800	Sussex	6,794,732	556,669	339,871	134,480	1,031,020
NEWTON TOWN	23600	Sussex	6,187,536	506,924	309,499	377,532	1,193,955
OGDENSBURG BOROUGH	69500	Sussex	1,732,070	141,803	86,638	288,816	517,357
SPARTA TOWNSHIP	47500	Sussex	10,841,662	888,220	542,297	634,073	2,064,590
STANHOPE BOROUGH	72900	Sussex	2,527,881	207,101	126,444	236,830	570,375
SUSSEX COUNTY	71903	Sussex	17,855,192	1,462,815	893,112	—	2,355,927
VERNON TOWNSHIP	54600	Sussex	10,132,792	830,145	506,840	376,708	1,713,693
BERKELEY HEIGHTS TOWNSHIP	49300	Union	8,500,775	696,439	425,207	546,751	1,668,397
CLARK TOWNSHIP	52600	Union	12,597,471	1,032,068	630,122	1,242,556	2,904,746
CRANFORD TOWNSHIP	25401	Union	16,578,715	1,358,237	829,263	1,003,026	3,190,526
CRANFORD TOWNSHIP	25402	Union	8,555,883	700,954	427,963	604,933	1,733,850
ELIZABETH CITY	21001	Union	103,134,352	8,449,445	5,158,755	6,861,809	20,470,009
ELIZABETH CITY	21002	Union	82,303,014	6,742,805	4,116,777	6,292,625	17,152,207
FANWOOD BOROUGH	31100	Union	4,433,657	363,234	221,770	237,034	822,038
GARWOOD BOROUGH	29700	Union	4,680,104	383,425	234,098	1,031,819	1,031,342
HILLSIDE TOWNSHIP	34301	Union	18,129,723	1,485,306	906,844	603,940	2,996,090
HILLSIDE TOWNSHIP	34302	Union	14,149,321	1,159,206	707,746	912,957	2,779,909
KENILWORTH BOROUGH	31000	Union	7,372,987	604,044	368,795	244,527	1,217,366
LINDEN CITY	35900	Union	74,301,732	6,087,287	3,716,555	5,566,316	15,370,158
MOUNTAINSIDE BOROUGH	39500	Union	6,578,973	538,993	329,079	1,010,099	1,878,171
NEW PROVIDENCE BOROUGH	50300	Union	8,188,473	670,854	409,585	98,186	1,178,625
PLAINFIELD CITY	20600	Union	51,684,121	4,234,303	2,585,227	—	6,819,530
RAHWAY CITY	34100	Union	27,903,001	2,285,998	1,395,701	—	3,681,699
ROSELLE BOROUGH	21800	Union	25,568,221	2,094,717	1,278,916	1,047,065	4,420,698
ROSELLE PARK BOROUGH	25000	Union	10,483,447	858,873	524,379	1,253,700	2,636,952
SCOTCH PLAINS TOWNSHIP	34500	Union	14,570,583	1,193,718	728,817	1,023,921	2,946,456
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	20,524,083	1,681,468	1,026,610	1,065,404	3,773,482
SUMMIT CITY	28100	Union	23,337,087	1,911,928	1,167,315	235,675	3,314,918
UNION COUNTY	72000	Union	17,211,131	1,410,049	860,897	—	2,270,946
UNION COUNTY	72001	Union	15,645,677	1,281,797	782,593	722,966	2,787,356
UNION COUNTY	72003	Union	71,217,299	5,834,990	3,562,272	4,718,086	14,114,948
UNION TOWNSHIP (UNION)	32600	Union	82,048,832	6,721,980	4,104,063	5,847,498	16,673,541
WESTFIELD TOWN	20800	Union	25,583,726	2,095,987	1,279,692	801,507	4,177,186
WINFIELD TOWNSHIP	74100	Union	1,911,855	156,632	95,631	244,773	497,036
BELVIDERE TOWN	63500	Warren	1,455,546	119,248	72,806	101,009	383,063
BLAIRSTOWN TOWNSHIP	63600	Warren	2,433,584	199,375	121,727	323,952	645,054
GREENWICH TOWNSHIP (WARREN)	65900	Warren	3,870,360	317,085	193,594	446,032	956,711
HACKETTSTOWN TOWN	56900	Warren	4,395,809	360,134	219,877	273,591	853,602
INDEPENDENCE TWP	60500	Warren	2,858,047	234,150	142,959	556,667	933,776
LOPATCONG TOWNSHIP	50900	Warren	4,525,399	370,750	226,359	581,263	1,178,372
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	3,209,706	262,960	160,549	143,237	566,746
PHILLIPSBURG TOWN	38800	Warren	12,042,731	986,620	602,374	1,544,182	3,133,176
POHATCONG TOWNSHIP	51900	Warren	3,796,651	311,047	189,908	448,217	949,172
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	19,216,644	1,574,354	961,212	603,507	3,139,073
WASHINGTON TWP (WARREN)	60700	Warren	7,705,757	631,306	385,440	420,012	1,436,758
Total Employer			10,029,033,268	821,644,428	501,649,800	632,896,740	1,956,190,968
Total Local Group			12,064,900,153	821,644,428	501,649,800	632,896,740	1,956,190,968
Total			\$ 16,512,196,752	969,975,967	583,831,806	664,770,105	2,218,577,878

See accompanying notes to schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer.

Deferred inflows of resources				Pension expense (benefit)				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
77,983	51,871	201,001	473,582	804,437	223,352	—	61,906	285,258
616,770	410,252	1,589,724	1,018,906	3,635,652	1,766,503	—	349,111	2,115,614
120,704	80,288	311,114	250,258	762,364	345,710	—	110,084	455,794
48,275	32,111	124,429	83,966	288,781	138,266	—	76,392	214,658
92,377	61,446	238,101	164,406	556,330	264,579	12,545	(42,487)	234,637
210,823	140,231	543,395	922,663	1,817,112	603,822	—	(289,569)	314,253
108,904	72,439	280,699	255,925	717,967	311,914	3,565	(15,568)	299,911
119,166	79,265	307,150	1,764,015	2,269,596	341,306	—	(142,129)	199,177
137,701	91,593	354,923	424,058	1,008,275	394,391	15,709	(131,336)	278,764
441,763	293,844	1,138,643	254,940	2,129,190	1,265,262	4,548	107,176	1,376,986
35,265	23,457	90,895	63,519	213,136	101,003	4,984	56,388	162,375
542,682	360,971	1,398,762	2,847,744	5,150,159	1,554,306	—	(1,267,443)	286,863
129,194	85,935	332,997	529,913	1,078,039	370,027	—	105,914	475,941
394,087	262,131	1,015,757	429,791	2,101,766	1,128,711	873	613,504	1,743,088
128,685	85,596	331,685	1,035,368	1,581,334	368,569	—	(129,990)	238,579
186,812	124,280	481,508	512,256	1,304,836	535,052	1,680	18,301	555,033
463,615	308,379	1,194,967	622,225	2,589,186	1,327,849	25,501	(111,217)	1,242,133
39,282	26,129	101,249	71,055	237,715	112,508	—	50,857	163,365
107,293	71,367	276,547	479,171	934,378	307,300	—	191,378	498,678
578,938	385,087	1,492,211	3,216,801	5,673,037	1,658,147	64,475	(833,361)	889,261
364,637	242,542	939,849	1,812,594	3,359,622	1,044,362	143,407	162,782	1,350,551
211,265	140,525	544,533	218,707	1,115,030	605,086	25,603	199,521	830,210
62,014	41,249	159,841	795,435	1,058,539	177,615	—	(97,099)	80,516
200,155	133,135	515,898	453,902	1,303,090	573,267	—	190,478	763,745
155,088	103,158	399,738	862,552	1,520,536	444,189	34,625	(127,867)	350,947
1,637,446	1,089,166	4,220,512	—	6,947,124	4,689,839	—	2,646,078	7,335,917
—	—	—	509,656	509,656	—	—	(96,931)	(96,931)
68,452	45,532	176,435	124,888	415,307	196,055	—	48,301	244,356
75,285	50,076	194,046	830,064	1,149,471	215,624	—	(163,351)	52,273
84,302	56,074	217,287	47,291	404,954	241,450	685	66,706	308,841
45,496	30,262	117,267	149,889	342,914	130,307	—	160,790	291,097
121,325	80,701	312,714	143,412	658,152	347,488	1,339	183,641	532,468
129,140	85,899	332,857	922,374	1,470,270	369,871	—	(69,071)	300,800
117,599	78,223	303,112	813,713	1,312,647	336,818	—	(383,887)	(27,069)
32,919	21,897	84,860	171,706	311,372	94,285	—	74,999	169,284
206,055	137,060	531,106	621,057	1,495,278	590,166	—	132,075	722,241
48,045	31,957	123,835	96,041	299,878	137,605	—	13,118	150,723
339,353	225,725	874,681	4,309,060	5,748,819	971,947	3,800	(1,847,028)	(871,281)
192,582	128,098	496,380	320,578	1,137,638	551,578	—	101,626	653,204
161,564	107,466	416,432	339,826	1,025,288	462,740	—	8,720	471,460
239,426	159,257	617,119	280,882	1,296,684	685,743	—	335,675	1,021,418
315,092	209,587	812,150	584,465	1,921,294	902,462	—	460,133	1,362,595
162,612	108,163	419,131	74,387	764,293	465,739	—	209,499	675,238
1,960,156	1,303,820	5,052,293	—	8,316,269	5,614,116	—	2,635,841	8,249,957
1,564,238	1,040,471	4,031,818	22,864	6,659,391	4,480,163	348,244	2,496,339	7,324,746
84,265	56,050	217,194	500,941	858,450	241,346	—	(300,279)	(58,933)
88,949	59,166	229,267	303,327	680,709	254,761	2,404	38,860	296,025
344,571	229,195	888,130	939,274	2,401,170	986,891	191,197	239,801	1,417,889
268,920	178,875	693,140	784,592	1,925,527	770,218	—	(355,123)	415,095
140,130	93,209	361,184	905,548	1,500,071	401,348	—	(94,799)	306,549
1,412,167	939,319	3,639,856	1,271,765	7,263,107	4,044,613	79,706	1,518,907	5,643,226
125,039	83,171	322,287	852,975	1,383,472	358,126	—	(140,553)	217,573
155,629	103,518	401,133	42,513	702,793	445,739	—	(5,778)	439,961
982,300	653,388	2,531,876	2,513,543	6,681,107	2,813,424	781,404	(306,780)	3,288,048
530,320	352,748	1,366,898	4,986,594	7,236,560	1,518,899	—	(1,621,473)	(102,574)
485,946	323,232	1,252,523	1,072,647	3,134,348	1,391,806	—	163,236	1,555,042
199,247	132,531	513,558	365,570	1,210,906	570,666	—	151,958	722,624
276,926	184,201	713,776	827,052	2,001,955	793,149	4,356	294,077	1,091,582
390,078	259,465	1,005,423	575,971	2,230,937	1,117,228	—	117,017	1,234,245
443,541	295,026	1,143,225	2,099,844	3,981,636	1,270,354	5,316	(498,543)	777,127
327,112	217,582	843,130	21,327,962	22,715,786	936,888	—	(10,250,592)	(9,313,704)
297,359	197,792	766,443	1,845,332	3,106,926	851,672	—	63,521	915,193
1,353,545	900,326	3,488,757	2,375,421	8,118,049	3,876,712	283,025	1,279,464	5,439,201
1,559,407	1,037,258	4,019,367	—	6,616,032	4,466,327	122,428	1,255,913	5,844,668
496,240	323,428	1,253,283	1,125,441	3,188,932	1,392,650	—	140,124	1,532,774
36,336	24,170	93,657	460,766	614,929	104,072	—	(64,147)	39,925
27,664	18,401	71,304	245,020	362,389	79,233	—	63,747	142,980
46,252	30,765	119,215	38,217	234,449	132,472	—	234,447	366,919
73,559	48,929	189,599	—	312,087	210,683	—	135,094	345,777
83,946	55,572	215,340	1,107,522	1,461,980	239,286	—	(157,048)	82,238
54,320	36,131	104,009	—	230,460	155,578	14,984	180,933	351,495
86,009	57,210	221,688	443,537	808,444	246,340	—	75,388	321,728
61,003	40,577	157,235	532,512	791,327	174,720	—	(59,353)	115,367
228,882	152,244	589,943	964,550	1,935,619	655,546	18,026	219,789	893,361
72,159	47,997	185,988	248,491	554,635	206,671	—	40,440	247,111
365,229	242,936	941,375	662,579	2,212,119	1,046,058	1,250	(50,324)	996,984
146,454	97,416	377,486	654,608	1,275,964	419,463	—	43,878	463,341
190,610,259	126,786,586	491,297,200	632,896,740	1,441,590,785	545,930,234	19,215,411	—	565,145,645
190,610,259	126,786,586	491,297,200	632,896,740	1,441,590,785	787,240,125	19,215,411	—	806,455,536
212,471,102	143,842,592	491,861,869	664,770,105	1,512,945,668	1,167,159,452	19,204,609	—	1,186,364,061

**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
OF NEW JERSEY**

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of  
Pension Amounts by Employer and Nonemployer

June 30, 2025

**(1) Plan Description**

The Police and Firemen's Retirement System of New Jersey (PFRS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about PFRS, please refer to the Division's annual financial statements, which can be found at <https://www.nj.gov/treasury/pensions/annual-reports.shtml>.

The vesting and benefit provisions are set by N.J.S.A. 43:16A. PFRS provides retirement as well as death and disability benefits. All benefits vest after ten years of service, except disability benefits, which vest after four years of service.

The following represents the membership tiers for PFRS:

<u>Tier</u>	<u>Definition</u>
1	Members who were enrolled prior to May 22, 2010
2	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
3	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service up to 30 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (tiers 1 and 2 members) and 60% (tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years, but not to exceed 30 years. Members may elect deferred retirement benefits after achieving ten years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

**(2) Basis of Presentation**

The schedule of employer and nonemployer allocations and the schedule of pension amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of PFRS, its participating employers or the State of New Jersey (the State) as a nonemployer contributing entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of PFRS, the participating employers, or the State. The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of PFRS to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

**(3) Allocation Methodology and Reconciliation to Financial Statements**

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in PFRS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense. The employer and nonemployer allocation percentages presented in the schedule of employer and nonemployer allocations and applied to amounts presented in the schedule of pension amounts by

**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
OF NEW JERSEY**

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of  
Pension Amounts by Employer and Nonemployer

June 30, 2025

employer and nonemployer are based on the ratio of the contributions of an individual employer to the total contributions of PFRS during the measurement period July 1, 2024 through June 30, 2025. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of pension amounts by employer and nonemployer may result in immaterial differences. Contributions from employers are recognized when due, based on statutory requirements.

Although the Division administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarially determined contribution rate by group. Following this method, the measurement of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective pension expense are determined separately for each individual employer of the State and local groups of the plan.

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedule of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2025 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2025.

A special funding situation exists for the employers in the Local Group of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a nonemployer, is required to pay the additional costs incurred by employers in the Local Group under Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The June 30, 2025 State special funding situation net pension liability amount of \$2,035,866,885 is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The State special funding situation pension expense of \$241,309,891, for the fiscal year ending June 30, 2025, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2025. The pension expense is deemed to be a State administrative expense due to the special funding situation.

The contribution policy for PFRS is set by N.J.S.A 43:16A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. For fiscal year 2025, the State contributed an amount more than the actuarially determined amount.

The employers in the Local Group contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for employers in the Local Group of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers were credited with the full payment and any such amounts were not be included in their unfunded liability. The actuaries have determined the unfunded liability by employer for the reduced normal and accrued liability contributions provided under this law. This unfunded liability is being paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and is adjusted by the rate of return on the actuarial value of assets.

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**(4) Special Funding Situation**

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer. In addition, each local participating employer must recognize pension expense associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with the local participating employer.

**(5) Collective Net Pension Liability**

*Components of Net Pension Liability*

The components of the collective net pension liability of the participating employers for PFRS as of June 30, 2025 is as follows:

	<b>State</b>	<b>Local</b>	<b>Total</b>
Total pension liability	\$ 6,696,571,077	47,266,419,347	53,962,990,424
Plan fiduciary net position	2,249,274,478	35,201,519,194	37,450,793,672
Net pension liability	\$ 4,447,296,599	12,064,900,153	16,512,196,752

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*Actuarial Assumptions*

The collective total pension liability for the June 30, 2025 measurement date was determined by an actuarial valuation as of July 1, 2024, which was rolled forward to June 30, 2025. This actuarial valuation used the following actuarial assumptions:

Inflation rate:	
Price	2.50%
Wage	3.00%
Salary increases:	All future years
	4.00 - 17.50%
	based on years of service
Investment rate of return	7.00%

Employee mortality rates were based on the Pub-2016 Safety Employee mortality tables projected generationally from 2016 with Scale MP-2021. 5% of deaths are assumed to be accidental. Healthy annuitants, mortality rates were 100% of the Pub-2016 Safety Retiree Below Median amount-weighted mortality tables for males and 98% of the Pub-2016 Safety Retiree Below Median amount-weighted mortality tables for females, projected generationally from 2016 with Scale MP-2021 mortality projection. For contingent annuitants, mortality rates were 100% of the Pub-2016 Contingent Survivor Below Median amount-weighted mortality tables for males and 102% Pub-2016 Contingent Survivor Below Median amount-weighted tables for females, projected generationally from 2016 with Scale MP-2021. Disability mortality rates were 134% of the Pub-2016 Safety Disabled Retiree amount-weighted mortality table for males and 100% of the Pub-2016 Safety Disabled Retiree amount-weighted mortality table for females, projected generationally from 2016 with Scale MP-2021 mortality projection.

The actuarial assumptions used in the July 1, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2021 to June 30, 2024.

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In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2025) is determined by the State Treasurer, after consultation with the PFRS Board of Trustees, and the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method which is combined with analysis of asset class trends and key influences driving capital markets, to develop the best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2025 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
U.S. Large-Cap Equity	24.00%	6.90%
U.S. Small/Mid Cap Equity	4.00%	7.40%
Non-U.S. Developed Large-Cap Equity	9.50%	6.70%
Non-U.S. Developed Small Cap Equity	2.00%	7.50%
Emerging Markets Large-Cap Equity	6.00%	9.60%
Emerging Markets Small-Cap Equity	1.50%	9.60%
U.S. Treasury Bond	7.00%	4.10%
U.S. Corporate Bond	5.00%	5.90%
U.S. Mortgage-Backed Securities	5.00%	4.40%
Global Multisector Fixed Income	6.00%	6.50%
Cash	2.00%	3.40%
Real Estate Core	3.00%	5.10%
Real Estate Non-Core	4.00%	6.50%
Infrastructure	3.00%	7.00%
Private Debt/Credit	8.00%	9.10%
Private Equity	10.00%	10.10%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2025. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the employers in the State Group and 100% of actuarially determined contributions for the employers in the Local Group. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of

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return on plan investments was applied to all projected benefit payments in determining the total pension liability.

*Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate*

The following presents the collective net pension liability of the participating employers as of June 30, 2025, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

		<b>At 1% decrease (6.00%)</b>	<b>discount rate (7.00%)</b>	<b>At 1% increase (8.00%)</b>
State	\$	5,223,993,068	4,447,296,599	3,798,273,384
Local		<u>17,551,359,779</u>	<u>12,064,900,153</u>	<u>7,487,464,243</u>
Total	\$	<u><u>22,775,352,847</u></u>	<u><u>16,512,196,752</u></u>	<u><u>11,285,737,627</u></u>

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**(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources**

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2025:

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
<b>Deferred Outflows of Resources:</b>						
State:						
Differences between expected and actual experience	2022	6.22 years	\$ 19,866,748	—	6,169,798	13,696,950
	2023	6.16 years	78,595,443	—	18,893,135	59,702,308
	2024	6.09 years	38,612,193	—	7,585,893	31,026,300
	2025	5.86 years	—	52,940,134	9,034,153	43,905,981
Subtotal			137,074,384	52,940,134	41,682,979	148,331,539
Changes of assumptions	2021	6.17 years	2,272,165	—	1,047,080	1,225,085
	2025	5.86 years	—	97,614,724	16,657,803	80,956,921
Subtotal			2,272,165	97,614,724	17,704,883	82,182,006
Subtotal State			139,346,549	150,554,858	59,387,862	230,513,545
Local:						
Differences between expected and actual experience	2020	5.90 years	11,264,664	—	11,264,664	—
	2022	6.22 years	291,550,779	—	90,543,720	201,007,059
	2023	6.16 years	54,185,858	—	13,025,446	41,160,412
	2024	6.09 years	293,566,455	—	57,675,138	235,891,317
	2025	5.86 years	—	414,282,274	70,696,634	343,585,640
Subtotal			650,567,756	414,282,274	243,205,602	821,644,428
Changes of assumptions	2021	6.17 years	16,324,397	—	7,522,765	8,801,632
	2025	5.86 years	—	594,257,256	101,409,088	492,848,168
Subtotal			16,324,397	594,257,256	108,931,853	501,649,800
Subtotal Local			666,892,153	1,008,539,530	352,137,455	1,323,294,228
Total Deferred Outflows of Resources			\$ 806,238,702	1,159,094,388	411,525,317	1,553,807,773

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	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
<b>Deferred Inflows of Resources:</b>						
State:						
Difference between expected and actual experience	2020	5.90 years	\$ 966,661	—	966,661	—
	2021	6.17 years	40,545,326	—	18,684,483	21,860,843
Subtotal			<u>41,511,987</u>	<u>—</u>	<u>19,651,144</u>	<u>21,860,843</u>
Changes of assumptions	2020	5.90 years	16,806,062	—	16,806,062	—
	2022	6.22 years	24,738,891	—	7,682,885	17,056,006
Subtotal			<u>41,544,953</u>	<u>—</u>	<u>24,488,947</u>	<u>17,056,006</u>
Differences between projected and actual investment earnings on pension plan investments	2021	5 years	46,946,647	—	46,946,647	—
	2022	5 years	(121,527,248)	—	(60,763,624)	(60,763,624)
	2023	5 years	1,384,566	—	461,522	923,044
	2024	5 years	26,253,324	—	6,563,331	19,689,993
	2025	5 years	—	50,894,070	10,178,814	40,715,256
Subtotal			<u>(46,942,711)</u>	<u>50,894,070</u>	<u>3,386,690</u>	<u>564,669</u>
Subtotal State			<u>36,114,229</u>	<u>50,894,070</u>	<u>47,526,781</u>	<u>39,481,518</u>
Local:						
Difference between expected and actual experience	2021	6.17 years	353,525,010	—	162,914,751	190,610,259
Changes of assumptions	2020	5.90 years	119,377,566	—	119,377,566	—
	2022	6.22 years	183,897,660	—	57,111,074	126,786,586
Subtotal			<u>303,275,226</u>	<u>—</u>	<u>176,488,640</u>	<u>126,786,586</u>
Differences between projected and actual investment earnings on pension plan investments	2021	5 years	968,427,965	—	968,427,965	—
	2022	5 years	(1,699,949,636)	—	(849,974,818)	(849,974,818)
	2023	5 years	231,426,072	—	77,142,024	154,284,048
	2024	5 years	580,919,992	—	145,229,998	435,689,994
	2025	5 years	—	939,122,469	187,824,493	751,297,976
Subtotal			<u>80,824,393</u>	<u>939,122,469</u>	<u>528,649,662</u>	<u>491,297,200</u>
Subtotal Local			<u>737,624,629</u>	<u>939,122,469</u>	<u>868,053,053</u>	<u>808,694,045</u>
Total Deferred Inflows of Resources			<u>\$ 773,738,858</u>	<u>990,016,539</u>	<u>915,579,834</u>	<u>848,175,563</u>

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Amounts reported as deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) related to pensions will be recognized in pension expense (benefit) as follows:

	<b>State</b>	<b>Local</b>	<b>Total</b>
Year ending June 30:			
2026	\$ 76,580,451	560,625,268	637,205,719
2027	30,455,875	(160,374,205)	(129,918,330)
2028	35,095,957	(82,893,005)	(47,797,048)
2029	26,121,938	44,040,440	70,162,378
2030	22,777,806	153,201,685	175,979,491
Total	\$ 191,032,027	514,600,183	705,632,210

*Changes in Proportion*

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.86, 6.09, 6.16, 6.22, 6.17, and 5.90 years for the 2025, 2024, 2023, 2022, 2021, and 2020 amounts, respectively.

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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of  
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**(7) Collective Pension Expense**

The components of allocable pension expense, which exclude pension expense related to specific liabilities of individual employers, for the year ended June 30, 2025 are as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Service cost	\$ 116,945,975	866,724,578	983,670,553
Interest on total pension liability	441,880,612	3,122,776,464	3,564,657,076
Current period benefit changes	—	(10,355,434)	(10,355,434)
Member contributions	(54,971,060)	(419,717,533)	(474,688,593)
Administrative expense	2,949,385	18,079,053	21,028,438
Expected investment return net of investment expenses	(138,757,468)	(2,255,135,994)	(2,393,893,462)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	22,031,835	80,290,851	102,322,686
Changes in assumptions	(6,784,064)	(67,556,787)	(74,340,851)
Differences between projected and actual earnings on pension plan investments	<u>(3,386,690)</u>	<u>(528,649,662)</u>	<u>(532,036,352)</u>
Total pension expense	379,908,525	806,455,536	1,186,364,061
Less pension expense related to specific liabilities of individual employers	<u>(10,802)</u>	<u>19,215,411</u>	<u>19,204,609</u>
Total allocable pension expense	<u>\$ 379,919,327</u>	<u>787,240,125</u>	<u>1,167,159,452</u>

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
ABSECON CITY	56600	Atlantic	\$ 150,982	0.06256765%
ATLANTIC CITY	30801	Atlantic	1,747,833	0.72431022%
ATLANTIC CITY	30802	Atlantic	1,354,073	0.56113423%
ATLANTIC COUNTY	70100	Atlantic	1,410,502	0.58451867%
ATLANTIC COUNTY	70103	Atlantic	496,203	0.20562886%
BRIGANTINE CITY	50201	Atlantic	203,214	0.08421284%
BRIGANTINE CITY	50202	Atlantic	224,700	0.09311674%
BUENA BOROUGH	58900	Atlantic	—	0.00000000%
EGG HARBOR CITY	59900	Atlantic	72,687	0.03012183%
EGG HARBOR TOWNSHIP	58200	Atlantic	493,593	0.20454726%
GALLOWAY TOWNSHIP	53800	Atlantic	369,127	0.15296797%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	343,957	0.14253740%
HAMMONTON TOWN	36500	Atlantic	193,440	0.08016245%
LINWOOD CITY	54400	Atlantic	117,883	0.04885127%
LONGPORT BOROUGH	38700	Atlantic	88,355	0.03661473%
MARGATE CITY	32800	Atlantic	453,754	0.18803779%
MULLICA TOWNSHIP	68900	Atlantic	76,636	0.03175832%
NORTHFIELD CITY	45400	Atlantic	147,146	0.06097800%
PLEASANTVILLE CITY	35100	Atlantic	489,269	0.20275538%
SOMERS POINT CITY	33500	Atlantic	187,971	0.07789607%
VENTNOR CITY	32100	Atlantic	546,686	0.22654925%
ALLENDALE BOROUGH	52000	Bergen	90,739	0.03760267%
ALPINE BOROUGH	46000	Bergen	112,939	0.04680245%
BERGEN COUNTY	70200	Bergen	4,901,056	2.03102068%
BERGENFIELD BOROUGH	29000	Bergen	439,101	0.18196552%
BOGOTA BOROUGH	28900	Bergen	106,737	0.04423232%
CARLSTADT BOROUGH	21700	Bergen	268,819	0.11139986%
CLIFFSIDE PARK BOROUGH	25300	Bergen	328,037	0.13594008%
CLOSTER BOROUGH	38400	Bergen	164,555	0.06819237%
CRESSKILL BOROUGH	31200	Bergen	246,255	0.10204923%
DEMAREST BOROUGH	37500	Bergen	140,087	0.05805271%
DUMONT BOROUGH	27800	Bergen	245,559	0.10176081%
EAST RUTHERFORD BOROUGH	22100	Bergen	375,694	0.15568936%
EDGEWATER BOROUGH	44300	Bergen	314,603	0.13037296%
ELMWOOD PARK BOROUGH	33100	Bergen	410,540	0.17012971%
EMERSON BOROUGH	43500	Bergen	169,764	0.07035100%
ENGLEWOOD CITY	27201	Bergen	721,494	0.29899051%
ENGLEWOOD CITY	27202	Bergen	377,841	0.15657909%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	248,416	0.10294476%
FAIR LAWN BOROUGH	32300	Bergen	549,355	0.22765530%
FAIRVIEW BOROUGH	26600	Bergen	239,041	0.09905972%
FORT LEE BOROUGH	42900	Bergen	870,846	0.36088268%
FRANKLIN LAKES BOROUGH	43900	Bergen	193,975	0.08038415%
GARFIELD CITY	35800	Bergen	515,363	0.21356885%
GLEN ROCK BOROUGH	26900	Bergen	209,411	0.08678090%
HACKENSACK CITY	28000	Bergen	1,649,152	0.68341635%
HARRINGTON PARK BOROUGH	44500	Bergen	103,619	0.04294020%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	307,724	0.12752227%
HAWORTH BOROUGH	41500	Bergen	108,392	0.04491816%
HILLSDALE BOROUGH	28800	Bergen	130,760	0.05418756%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
HO-HO-KUS BOROUGH	29900	Bergen	\$ 148,416	0.06150429%
LEONIA BOROUGH	23100	Bergen	159,511	0.06610211%
LITTLE FERRY BOROUGH	29500	Bergen	197,183	0.08171356%
LODI BOROUGH	41100	Bergen	409,373	0.16964610%
LYNDHURST TOWNSHIP	24800	Bergen	473,635	0.19627657%
MAHWAH TOWNSHIP	30600	Bergen	444,455	0.18418424%
MAYWOOD BOROUGH	37400	Bergen	194,486	0.08059591%
MIDLAND PARK BOROUGH	54000	Bergen	159,778	0.06621276%
MONTVALE BOROUGH	24300	Bergen	231,972	0.09613029%
MOONACHIE BOROUGH	48000	Bergen	152,223	0.06308193%
NEW MILFORD BOROUGH	27300	Bergen	284,437	0.11787203%
NORTH ARLINGTON BOROUGH	34000	Bergen	295,478	0.12244747%
NORTHVALE BOROUGH	48400	Bergen	116,758	0.04838506%
NORWOOD BOROUGH	43700	Bergen	145,143	0.06014794%
OAKLAND BOROUGH	49600	Bergen	217,661	0.09019974%
OLD TAPPAN BOROUGH	48900	Bergen	109,328	0.04530604%
ORADELL BOROUGH	23200	Bergen	171,820	0.07120302%
PALISADES PARK BOROUGH	35000	Bergen	283,846	0.11762712%
PARAMUS BOROUGH	27400	Bergen	923,278	0.38261075%
PARK RIDGE BOROUGH	43200	Bergen	187,186	0.07757076%
RAMSEY BOROUGH	36800	Bergen	280,527	0.11625171%
RIDGEFIELD BOROUGH	27500	Bergen	251,834	0.10436120%
RIDGEFIELD PARK VILLAGE	35200	Bergen	262,903	0.10894824%
RIDGEWOOD VILLAGE	32000	Bergen	760,925	0.31533090%
RIVER EDGE BOROUGH	20100	Bergen	185,869	0.07702499%
RIVER VALE TOWNSHIP	48300	Bergen	214,051	0.08870374%
ROCHELLE PARK TOWNSHIP	42800	Bergen	195,263	0.08091791%
RUTHERFORD BOROUGH	31600	Bergen	348,886	0.14458000%
SADDLE BROOK TOWNSHIP	24400	Bergen	275,451	0.11414819%
SADDLE RIVER BOROUGH	50400	Bergen	138,522	0.05740417%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	177,931	0.07373544%
TEANECK TOWNSHIP	21500	Bergen	1,281,687	0.53113713%
TENAFLY BOROUGH	31400	Bergen	315,274	0.13065103%
UPPER SADDLE RIVER BORO	48800	Bergen	160,928	0.06668932%
WALDWICK BOROUGH	49001	Bergen	154,894	0.06418880%
WALLINGTON BOROUGH	34600	Bergen	170,952	0.07084331%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	187,744	0.07780200%
WESTWOOD BOROUGH	40200	Bergen	249,678	0.10346774%
WOODCLIFF LAKE BOROUGH	47000	Bergen	158,444	0.06565994%
WOOD-RIDGE BOROUGH	33300	Bergen	233,300	0.09668062%
WYCKOFF TOWNSHIP	47200	Bergen	192,703	0.07985703%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	33,171	0.01374622%
BORDENTOWN CITY	37900	Burlington	87,330	0.03618996%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	39,670	0.01643943%
BORDENTOWN TWP	52200	Burlington	161,925	0.06710248%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	74,317	0.03079731%
BURLINGTON CITY	41300	Burlington	215,792	0.08942522%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	871,187	0.36102399%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	283,111	0.11732253%
BURLINGTON TOWNSHIP	54500	Burlington	263,900	0.10936140%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
BURLINGTON TWP. FIRE DIST. 1	86502	Burlington	\$ 27,324	0.01132319%
CHESTERFIELD TOWNSHIP	76000	Burlington	71,669	0.02969997%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	35,999	0.01491816%
CINNAMINSON TOWNSHIP	29200	Burlington	176,169	0.07300526%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	103,411	0.04285401%
DELANCO TOWNSHIP	45300	Burlington	86,382	0.03579711%
DELTRAN TOWNSHIP	61700	Burlington	189,006	0.07832498%
EASTAMPTON TOWNSHIP	59000	Burlington	107,221	0.04443289%
EDGEWATER PARK TOWNSHIP	61800	Burlington	101,015	0.04186109%
EVESHAM TOWNSHIP	55200	Burlington	570,768	0.23652895%
EVESHAM TWP. FIRE DIST. 1	86504	Burlington	287,676	0.11921429%
FLORENCE TOWNSHIP	36300	Burlington	203,890	0.08449298%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	55,008	0.02279557%
LUMBERTON TOWNSHIP	61400	Burlington	111,111	0.04604492%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	97,542	0.04042186%
MAPLE SHADE TOWNSHIP	29300	Burlington	226,424	0.09383117%
MEDFORD LAKES BOROUGH	62900	Burlington	44,859	0.01858978%
MEDFORD TOWNSHIP	49500	Burlington	283,373	0.11743111%
MOORESTOWN TOWNSHIP	39600	Burlington	198,789	0.08237910%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	8,233	0.00341179%
MOUNT HOLLY TOWNSHIP	39800	Burlington	117,133	0.04854047%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	331,782	0.13749202%
MOUNT LAUREL TOWNSHIP	49900	Burlington	471,281	0.19530107%
NEW HANOVER TOWNSHIP	69200	Burlington	11,496	0.00476400%
NORTH HANOVER TOWNSHIP	69300	Burlington	28,061	0.01162861%
PALMYRA BOROUGH	38300	Burlington	70,034	0.02902242%
PEMBERTON BOROUGH	69700	Burlington	22,542	0.00934151%
PEMBERTON TOWNSHIP	62800	Burlington	261,326	0.10829472%
RIVERSIDE TOWNSHIP	25100	Burlington	135,065	0.05597157%
RIVERTON BOROUGH	37100	Burlington	28,827	0.01194604%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	39,357	0.01630973%
WESTAMPTON TOWNSHIP	62200	Burlington	237,422	0.09838879%
WILLINGBORO TOWNSHIP	49100	Burlington	565,286	0.23425718%
AUDUBON BOROUGH	23400	Camden	111,435	0.04617919%
BARRINGTON BOROUGH	48100	Camden	89,391	0.03704405%
BELLMAWR BOROUGH	37300	Camden	153,084	0.06343873%
BERLIN BOROUGH	52800	Camden	100,535	0.04166218%
BERLIN TOWNSHIP	52300	Camden	90,993	0.03770793%
BROOKLAWN BOROUGH	47300	Camden	41,555	0.01722059%
CAMDEN CITY	21202	Camden	1,199,917	0.49725125%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	2,172,000	0.90008702%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	640,066	0.26524636%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	10,062	0.00416974%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	1,661,189	0.68840454%
CHERRY HILL FIRE DIST 13	75800	Camden	537,676	0.22281547%
CHERRY HILL TOWNSHIP	33000	Camden	928,963	0.38496664%
CHESILHURST BOROUGH	59800	Camden	39,887	0.01652936%
CLEMENTON BOROUGH	64400	Camden	82,287	0.03410012%
COLLINGSWOOD BOROUGH	25801	Camden	119,677	0.04959471%
COLLINGSWOOD BOROUGH	25802	Camden	85,290	0.03534458%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
GIBBSBORO BOROUGH	65600	Camden	\$ 16,879	0.00699474%
GLOUCESTER CITY	32200	Camden	315,153	0.13060089%
GLOUCESTER TOWNSHIP	48600	Camden	990,243	0.41036136%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	38,023	0.01575691%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	43,118	0.01786830%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	14,226	0.00589532%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	13,957	0.00578385%
HADDON HEIGHTS BOROUGH	40500	Camden	104,508	0.04330861%
HADDON TOWNSHIP	22200	Camden	147,817	0.06125606%
HADDON TWP FIRE DISTRICT 1	85102	Camden	15,877	0.00657950%
HADDONFIELD BOROUGH	38600	Camden	128,789	0.05337077%
HI-NELLA BOROUGH	77100	Camden	2,538	0.00105176%
LAUREL SPRINGS BOROUGH	67800	Camden	28,713	0.01189880%
LAWNSIDE BOROUGH	68000	Camden	44,532	0.01845427%
LINDENWOLD BOROUGH	55300	Camden	272,879	0.11308234%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	0.00000000%
MAGNOLIA BOROUGH	60800	Camden	63,942	0.02649787%
MERCHANTVILLE BOROUGH	38900	Camden	73,694	0.03053914%
MOUNT EPHRAIM BOROUGH	37200	Camden	81,433	0.03374622%
OAKLYN BOROUGH	33600	Camden	68,173	0.02825121%
PENNSAUKEN TOWNSHIP	20900	Camden	598,301	0.24793875%
PINE HILL BOROUGH	55100	Camden	133,237	0.05521404%
PINE HILL FIRE DISTRICT 1	77200	Camden	20,310	0.00841656%
PINE VALLEY BOROUGH	70000	Camden	—	0.00000000%
RUNNEMEDE BOROUGH	38500	Camden	98,174	0.04068377%
SOMERDALE BOROUGH	61000	Camden	85,662	0.03549874%
STRATFORD BOROUGH	61500	Camden	81,696	0.03385521%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	0.00000000%
VOORHEES TOWNSHIP	53100	Camden	547,877	0.22704281%
WATERFORD TOWNSHIP	53200	Camden	118,180	0.04897435%
WINSLOW TOWNSHIP	53500	Camden	565,973	0.23454188%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	162,071	0.06716299%
WOODLYNNE BOROUGH	51400	Camden	11,576	0.00479715%
AVALON BOROUGH	57400	Cape May	121,843	0.05049231%
CAPE MAY CITY	44400	Cape May	226,432	0.09383449%
CAPE MAY COUNTY	70500	Cape May	825,156	0.34194853%
LOWER TOWNSHIP	57600	Cape May	274,941	0.11393684%
MIDDLE TOWNSHIP	57900	Cape May	293,709	0.12171439%
NORTH WILDWOOD CITY	26000	Cape May	236,484	0.09800008%
OCEAN CITY	20700	Cape May	947,570	0.39267747%
SEA ISLE CITY	57700	Cape May	149,371	0.06190005%
STONE HARBOR BOROUGH	57500	Cape May	116,089	0.04810783%
WEST WILDWOOD BOROUGH	59200	Cape May	22,263	0.00922589%
WILDWOOD CITY	34900	Cape May	375,813	0.15573868%
WILDWOOD CREST BOROUGH	53700	Cape May	137,043	0.05679126%
BRIDGETON CITY	36200	Cumberland	431,215	0.17869753%
CUMBERLAND COUNTY	70600	Cumberland	545,028	0.22586217%
CUMBERLAND COUNTY	70603	Cumberland	188,484	0.07810866%
MILLVILLE CITY	22600	Cumberland	456,002	0.18896938%
VINELAND CITY	26500	Cumberland	1,004,370	0.41621566%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
BELLEVILLE TOWNSHIP	35400	Essex	\$ 1,232,844	0.51089636%
BLOOMFIELD TOWNSHIP	32700	Essex	1,422,433	0.58946293%
CALDWELL BOROUGH	40800	Essex	156,585	0.06488956%
CEDAR GROVE TOWNSHIP	28700	Essex	301,959	0.12513323%
EAST ORANGE CITY	23800	Essex	2,134,006	0.88434213%
ESSEX COUNTY	70700	Essex	5,624,417	2.33078488%
ESSEX COUNTY COLLEGE	62700	Essex	8,037	0.00333057%
ESSEX FELS BOROUGH	27900	Essex	77,136	0.03196552%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	322,380	0.13359579%
GLEN RIDGE BOROUGH	25500	Essex	174,752	0.07241805%
IRVINGTON TOWNSHIP	29100	Essex	1,766,803	0.73217148%
LIVINGSTON TOWNSHIP	36000	Essex	582,936	0.24157142%
MAPLEWOOD TOWNSHIP	23900	Essex	489,449	0.20282997%
MILLBURN TOWNSHIP	26300	Essex	781,859	0.32400605%
MONTCLAIR TOWNSHIP	28300	Essex	1,313,532	0.54433384%
NEWARK CITY	21101	Essex	6,428,851	2.66414612%
NEWARK CITY	21102	Essex	4,330,261	1.79448054%
NORTH CALDWELL BOROUGH	38000	Essex	122,631	0.05081886%
NUTLEY TOWNSHIP	32500	Essex	801,545	0.33216402%
ORANGE CITY	24900	Essex	1,501,401	0.62218764%
ROSELAND BOROUGH	43600	Essex	151,477	0.06277278%
SOUTH ESSEX FIRE DEPARTMENT	86505	Essex	467,112	0.19357341%
SOUTH ORANGE VILLAGE	35600	Essex	322,558	0.13366955%
VERONA TOWNSHIP	34200	Essex	266,682	0.11051428%
WEST CALDWELL TOWNSHIP	36100	Essex	207,309	0.08590983%
WEST ORANGE TOWNSHIP	24700	Essex	1,264,486	0.52400895%
CLAYTON BOROUGH	64300	Gloucester	91,824	0.03805230%
DEPTFORD TOWNSHIP	63000	Gloucester	375,987	0.15581078%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	68,199	0.02826199%
EAST GREENWICH TOWNSHIP	59300	Gloucester	117,153	0.04854875%
ELK TOWNSHIP	60900	Gloucester	72,312	0.02996643%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	201,348	0.08343956%
GLASSBORO BOROUGH	45201	Gloucester	325,933	0.13506817%
GLASSBORO BOROUGH	45202	Gloucester	66,681	0.02763292%
GLOUCESTER COUNTY	70800	Gloucester	616,786	0.25559902%
GLOUCESTER COUNTY	70803	Gloucester	281,978	0.11685301%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	116,585	0.04831337%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	157,871	0.06542249%
LOGAN TOWNSHIP	57000	Gloucester	148,499	0.06153868%
MANTUA TOWNSHIP	68400	Gloucester	206,023	0.08537690%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	428,840	0.17771331%
PAULSBORO BOROUGH	39100	Gloucester	111,282	0.04611578%
PITMAN BOROUGH	41200	Gloucester	92,725	0.03842568%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	0.00000000%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	493,522	0.20451784%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	170,720	0.07074717%
WENONAH BOROUGH	73900	Gloucester	—	0.00000000%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	275,694	0.11424889%
WESTVILLE BOROUGH	22700	Gloucester	61,652	0.02554888%
WOODBURY CITY	24000	Gloucester	229,844	0.09524844%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	\$ —	0.00000000%
WOOLWICH TOWNSHIP	74200	Gloucester	167,306	0.06933239%
BAYONNE CITY	20300	Hudson	2,799,652	1.16018897%
EAST NEWARK BOROUGH	34700	Hudson	43,937	0.01820770%
GUTTENBERG TOWN	25600	Hudson	143,836	0.05960632%
HARRISON TOWN (HUDSON)	31800	Hudson	639,012	0.26480958%
HOBOKEN CITY	23301	Hudson	1,002,037	0.41524885%
HOBOKEN CITY	23302	Hudson	1,059,178	0.43892835%
HUDSON COUNTY	70900	Hudson	3,464,051	1.43551904%
HUDSON COUNTY	70903	Hudson	585,191	0.24250591%
JERSEY CITY	38101	Hudson	5,819,886	2.41178816%
JERSEY CITY FIRE DEPT.	38102	Hudson	4,604,805	1.90825287%
KEARNY TOWN	31900	Hudson	1,372,223	0.56865567%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	6,631	0.00274792%
NORTH BERGEN TOWNSHIP	23701	Hudson	937,324	0.38843148%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	2,154,478	0.89282583%
SECAUCUS TOWN	24600	Hudson	588,226	0.24376362%
UNION CITY	22400	Hudson	1,206,980	0.50017819%
WEEHAWKEN TOWNSHIP	27700	Hudson	429,323	0.17791347%
WEST NEW YORK TOWN	23000	Hudson	890,586	0.36906303%
CLINTON TOWN	64500	Hunterdon	76,382	0.03165306%
CLINTON TOWNSHIP	64600	Hunterdon	166,093	0.06882972%
DELAWARE TOWNSHIP	64800	Hunterdon	45,446	0.01883304%
FLEMINGTON BOROUGH	65300	Hunterdon	104,735	0.04340268%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	33,939	0.01406448%
FRENCHTOWN BOROUGH	65500	Hunterdon	9,414	0.00390121%
HIGH BRIDGE BOROUGH	67000	Hunterdon	59,456	0.02463885%
HOLLAND TOWNSHIP	67100	Hunterdon	36,471	0.01511375%
HUNTERDON COUNTY	71000	Hunterdon	113,888	0.04719572%
HUNTERDON COUNTY	71003	Hunterdon	144,897	0.06004600%
LAMBERTVILLE CITY	67700	Hunterdon	58,472	0.02423107%
LEBANON TOWNSHIP	54300	Hunterdon	59,929	0.02483486%
RARITAN TOWNSHIP	61200	Hunterdon	245,983	0.10193651%
READINGTON TOWNSHIP	72400	Hunterdon	189,602	0.07857196%
TEWKSBURY TOWNSHIP	73300	Hunterdon	55,340	0.02293316%
WEST AMWELL TOWNSHIP	74000	Hunterdon	36,139	0.01497617%
EAST WINDSOR TOWNSHIP	50800	Mercer	280,831	0.11637769%
EWING TOWNSHIP	43100	Mercer	636,654	0.26383241%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	2,185,072	0.90550412%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	0.00000000%
HIGHTSTOWN BOROUGH	24100	Mercer	94,767	0.03927189%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	198,408	0.08222121%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	78,486	0.03252497%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	\$ 397,522	0.16473499%
MERCER COUNTY	71100	Mercer	1,412,155	0.58520368%
MERCER COUNTY	71103	Mercer	429,556	0.17801003%
PENNINGTON BOROUGH	69800	Mercer	35,112	0.01455058%
PRINCETON	86001	Mercer	453,370	0.18787866%
ROBBINSVILLE TOWNSHIP	73700	Mercer	320,365	0.13276076%
TRENTON CITY	33401	Mercer	1,570,582	0.65085657%
TRENTON CITY	33402	Mercer	1,368,196	0.56698686%
WEST WINDSOR TOWNSHIP	49700	Mercer	445,788	0.18473665%
CARTERET BOROUGH	21400	Middlesex	642,826	0.26639012%
CRANBURY TOWNSHIP	64700	Middlesex	130,771	0.05419212%
DUNELLEN BOROUGH	26100	Middlesex	128,206	0.05312917%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	739,126	0.30629729%
EDISON TOWNSHIP	31701	Middlesex	1,561,942	0.64727612%
EDISON TOWNSHIP	31702	Middlesex	958,746	0.39730886%
HELMETTA BOROUGH	66900	Middlesex	—	0.00000000%
HIGHLAND PARK BOROUGH	21900	Middlesex	213,704	0.08855994%
JAMESBURG BOROUGH	53600	Middlesex	118,087	0.04893581%
METUCHEN BOROUGH	22800	Middlesex	239,555	0.09927272%
MIDDLESEX BOROUGH	36900	Middlesex	231,964	0.09612697%
MIDDLESEX COUNTY	71200	Middlesex	2,168,150	0.89849157%
MIDDLESEX COUNTY	71203	Middlesex	489,910	0.20302101%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	70,192	0.02908790%
MILLTOWN BOROUGH	58500	Middlesex	111,854	0.04635282%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	609,099	0.25241349%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	7,952	0.00329535%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	121,050	0.05016369%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	164,132	0.06801707%
NEW BRUNSWICK CITY	33700	Middlesex	1,945,823	0.80635821%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	807,914	0.33480336%
OLD BRIDGE TOWNSHIP	47100	Middlesex	843,186	0.34942025%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	37,185	0.01540964%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	16,717	0.00692760%
PERTH AMBOY CITY	24500	Middlesex	1,269,561	0.52611206%
PISCATAWAY TOWNSHIP	37700	Middlesex	645,929	0.26767602%
PLAINSBORO TOWNSHIP	56200	Middlesex	241,932	0.10025776%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	56,288	0.02332601%
SAYREVILLE BOROUGH	40700	Middlesex	751,252	0.31132237%
SOUTH AMBOY CITY	27600	Middlesex	221,473	0.09177945%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	793,870	0.32898347%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	468,571	0.19417803%
SOUTH RIVER BOROUGH	39400	Middlesex	232,085	0.09617712%
SPOTSWOOD BOROUGH	51500	Middlesex	157,659	0.06533463%
WOODBIDGE TOWNSHIP	32400	Middlesex	1,707,429	0.70756662%
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	244,109	0.10115992%
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	65,828	0.02727943%
WOODBIDGE TWP FIRE DISTRICT 4	86202	Middlesex	9,651	0.00399942%
WOODBIDGE TWP FIRE DISTRICT 5	86402	Middlesex	38,322	0.01588082%
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	61,930	0.02566408%
ABERDEEN TOWNSHIP	46400	Monmouth	300,699	0.12461108%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
ALLENHURST BOROUGH	43300	Monmouth	\$ 45,042	0.01866562%
ALLENTOWN BOROUGH	63100	Monmouth	33,270	0.01378724%
ASBURY PARK CITY	33200	Monmouth	1,017,513	0.42166218%
ATLANTIC HIGHLANDS	30500	Monmouth	105,956	0.04390867%
AVON BY THE SEA	22300	Monmouth	76,378	0.03165140%
BELMAR BOROUGH	39300	Monmouth	182,715	0.07571796%
BRADLEY BEACH BOROUGH	40900	Monmouth	138,837	0.05753471%
BRIELLE BOROUGH	50000	Monmouth	136,803	0.05669181%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	17,805	0.00737848%
COLTS NECK TOWNSHIP	62000	Monmouth	164,005	0.06796444%
DEAL BOROUGH	27100	Monmouth	173,816	0.07203017%
EATONTOWN BOROUGH	30300	Monmouth	382,442	0.15848577%
ENGLISHTOWN BOROUGH	44800	Monmouth	31,011	0.01285110%
FAIR HAVEN BOROUGH	42100	Monmouth	94,851	0.03930670%
FREEHOLD BOROUGH	22000	Monmouth	210,190	0.08710373%
FREEHOLD TOWNSHIP	56100	Monmouth	512,946	0.21256724%
HAZLET TOWNSHIP	50500	Monmouth	285,421	0.11827981%
HIGHLANDS BOROUGH	41800	Monmouth	99,224	0.04111889%
HOLMDEL TOWNSHIP	58400	Monmouth	382,712	0.15859765%
HOWELL TOWNSHIP	56000	Monmouth	743,372	0.30805686%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	5,584	0.00231404%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	—	0.00000000%
KEANSBURG BOROUGH	26700	Monmouth	271,224	0.11239650%
KEYPORT BOROUGH	39000	Monmouth	144,456	0.05986325%
LAKE COMO BOROUGH	46300	Monmouth	—	0.00000000%
LITTLE SILVER BOROUGH	40100	Monmouth	91,282	0.03782769%
LONG BRANCH CITY	39900	Monmouth	777,296	0.32211512%
MANALAPAN TOWNSHIP	51000	Monmouth	444,809	0.18433094%
MANASQUAN BOROUGH	26400	Monmouth	115,874	0.04801873%
MARLBORO TOWNSHIP	56300	Monmouth	511,743	0.21206871%
MATAWAN BOROUGH	28600	Monmouth	142,115	0.05889313%
MIDDLETOWN TOWNSHIP	37000	Monmouth	814,447	0.33751067%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	64,252	0.02662633%
MONMOUTH BEACH BOROUGH	58000	Monmouth	82,499	0.03418797%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	3,163,414	1.31093365%
NEPTUNE CITY BOROUGH	30200	Monmouth	129,061	0.05348349%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	16,490	0.00683353%
NEPTUNE TOWNSHIP	20200	Monmouth	563,022	0.23331897%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	0.00000000%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	497,630	0.20622021%
OCEANPORT BOROUGH	41400	Monmouth	102,542	0.04249389%
RED BANK BOROUGH	23500	Monmouth	306,456	0.12699681%
RUMSON BOROUGH	37600	Monmouth	108,955	0.04515146%
SEA BRIGHT BORO	25900	Monmouth	72,706	0.03012971%
SEA GIRT BOROUGH	37800	Monmouth	77,484	0.03210973%
SHREWSBURY BOROUGH	44700	Monmouth	116,394	0.04823422%
SPRING LAKE BOROUGH	35700	Monmouth	115,433	0.04783598%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	110,886	0.04595168%
TINTON FALLS BOROUGH	50100	Monmouth	347,966	0.14419875%
UNION BEACH BOROUGH	73500	Monmouth	99,669	0.04130330%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	\$ 18,587	0.00770254%
WALL TOWNSHIP	51600	Monmouth	560,119	0.23211595%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	0.00000000%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	25,507	0.01057022%
WEST LONG BRANCH BOROUGH	46600	Monmouth	141,093	0.05846960%
BOONTON TOWN	31500	Morris	176,285	0.07305333%
BOONTON TOWNSHIP	57200	Morris	97,634	0.04045999%
BUTLER BOROUGH	61300	Morris	123,459	0.05116199%
CHATHAM BOROUGH	38200	Morris	176,222	0.07302723%
CHATHAM TOWNSHIP	46500	Morris	160,392	0.06646720%
CHESTER TOWNSHIP	52900	Morris	147,291	0.06103808%
DENVILLE TOWNSHIP	30000	Morris	223,596	0.09265924%
DOVER TOWN	35500	Morris	403,314	0.16713522%
EAST HANOVER TOWNSHIP	31300	Morris	288,551	0.11957689%
FLORHAM PARK BOROUGH	30100	Morris	241,810	0.10020720%
HANOVER TOWNSHIP	29600	Morris	224,334	0.09296507%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	28,056	0.01162654%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	49,912	0.02068377%
HARDING TOWNSHIP	52400	Morris	89,065	0.03690896%
JEFFERSON TOWNSHIP	51100	Morris	283,868	0.11763624%
KINNELON BOROUGH	58300	Morris	133,933	0.05550247%
LINCOLN PARK BOROUGH	56800	Morris	182,485	0.07562264%
LONG HILL TOWNSHIP	57800	Morris	143,459	0.05945008%
MADISON BOROUGH	30900	Morris	250,517	0.10381542%
MENDHAM BOROUGH	53400	Morris	97,579	0.04043720%
MENDHAM TOWNSHIP	53300	Morris	97,476	0.04039451%
MONTVILLE TOWNSHIP	39700	Morris	327,697	0.13579918%
MORRIS COUNTY	71400	Morris	1,350,417	0.55961916%
MORRIS COUNTY	71403	Morris	466,852	0.19346567%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	—	0.00000000%
MORRIS PLAINS BOROUGH	52500	Morris	134,701	0.05582073%
MORRIS TOWNSHIP	51700	Morris	412,961	0.17113298%
MORRISTOWN TOWN	32900	Morris	602,954	0.24986698%
MOUNT ARLINGTON BOROUGH	68800	Morris	105,548	0.04373959%
MOUNT OLIVE TOWNSHIP	47700	Morris	398,277	0.16504786%
MOUNTAIN LAKES BOROUGH	42700	Morris	89,591	0.03712693%
NETCONG BOROUGH	69100	Morris	83,227	0.03448966%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	785,437	0.32548879%
PEQUANNOCK TOWNSHIP	46200	Morris	262,693	0.10886122%
RANDOLPH TOWNSHIP	45500	Morris	245,572	0.10176619%
RIVERDALE BOROUGH	72500	Morris	117,993	0.04889685%
ROCKAWAY BOROUGH	39200	Morris	108,755	0.04506858%
ROCKAWAY TOWNSHIP	41700	Morris	416,247	0.17249472%
ROXBURY TOWNSHIP	46800	Morris	319,126	0.13224732%
WASHINGTON TWP (MORRIS)	58100	Morris	212,540	0.08807758%
WHARTON BOROUGH	42500	Morris	166,611	0.06904438%
BARNEGAT TOWNSHIP	63300	Ocean	457,349	0.18952758%
BAY HEAD BOROUGH	55600	Ocean	72,782	0.03016120%
BEACH HAVEN BOROUGH	62100	Ocean	100,094	0.04147942%
BEACHWOOD BOROUGH	63400	Ocean	131,491	0.05449049%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	\$ 502,286	0.20814968%
BRICK TOWNSHIP	55500	Ocean	1,268,826	0.52580747%
HARVEY CEDARS BOROUGH	66800	Ocean	54,867	0.02273714%
ISLAND HEIGHTS BOROUGH	67400	Ocean	27,487	0.01139074%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	54,028	0.02238946%
JACKSON TOWNSHIP	49800	Ocean	851,374	0.35281339%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	87,386	0.03621317%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	38,953	0.01614231%
LACEY TOWNSHIP	51800	Ocean	392,408	0.16261572%
LAKEHURST BOROUGH	52700	Ocean	35,435	0.01468443%
LAKESWOOD TOWNSHIP	33800	Ocean	1,344,017	0.55696697%
LAKESWOOD TWP FIRE DISTRICT 1	75000	Ocean	176,474	0.07313166%
LAVALLETTE BOROUGH	67900	Ocean	75,363	0.03123078%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	327,786	0.13583606%
LONG BEACH TOWNSHIP	55000	Ocean	266,167	0.11030086%
MANCHESTER TOWNSHIP	54800	Ocean	571,385	0.23678463%
MANTOLOKING BOROUGH	47400	Ocean	75,332	0.03121794%
OCEAN COUNTY	71500	Ocean	2,006,069	0.83132444%
OCEAN COUNTY	71503	Ocean	427,255	0.17705648%
OCEAN GATE BOROUGH	69400	Ocean	75,122	0.03113091%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	167,633	0.06946790%
PINE BEACH BOROUGH	69900	Ocean	28,005	0.01160540%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	37,544	0.01555841%
PLUMSTED TOWNSHIP	72300	Ocean	60,248	0.02496705%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	171,642	0.07112925%
POINT PLEASANT BOROUGH	54200	Ocean	253,230	0.10493970%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	198,423	0.08222743%
SEASIDE PARK BOROUGH	55400	Ocean	104,740	0.04340475%
SHIP BOTTOM BOROUGH	61600	Ocean	87,906	0.03642866%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	61,457	0.02546807%
STAFFORD TOWNSHIP	56400	Ocean	426,695	0.17682442%
SURF CITY BOROUGH	73100	Ocean	79,474	0.03293440%
TOMS RIVER TOWNSHIP	48700	Ocean	1,356,710	0.56222701%
TUCKERTON BOROUGH	73400	Ocean	74,098	0.03070656%
BLOOMINGDALE BOROUGH	55700	Passaic	121,072	0.05017281%
BOROUGH OF WOODLAND PARK	43000	Passaic	236,594	0.09804567%
CLIFTON CITY	34800	Passaic	1,965,986	0.81471385%
HALEDON BOROUGH	42000	Passaic	155,205	0.06431768%
HAWTHORNE BOROUGH	28200	Passaic	267,548	0.11087315%
LITTLE FALLS TWP	41600	Passaic	238,877	0.09899175%
NORTH HALEDON BOROUGH	41900	Passaic	224,989	0.09323650%
PASSAIC CITY	22501	Passaic	1,085,076	0.44966060%
PASSAIC CITY	22502	Passaic	642,846	0.26639841%
PASSAIC COUNTY	71600	Passaic	2,540,821	1.05292818%
PASSAIC COUNTY	71603	Passaic	424,487	0.17590941%
PATERSON CITY	30701	Passaic	2,160,995	0.89552650%
PATERSON CITY	30702	Passaic	2,498,893	1.03555302%
POMPTON LAKES BOROUGH	40300	Passaic	164,008	0.06796569%
PROSPECT PARK BOROUGH	43800	Passaic	128,095	0.05308317%
RINGWOOD BOROUGH	44900	Passaic	175,954	0.07291617%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
TOTOWA BOROUGH	40000	Passaic	\$ 270,426	0.11206581%
WANAQUE BOROUGH	40400	Passaic	153,175	0.06347644%
WAYNE TOWNSHIP	29400	Passaic	922,276	0.38219552%
WEST MILFORD TOWNSHIP	24200	Passaic	312,466	0.12948738%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	97,927	0.04058141%
CARNEYS POINT TOWNSHIP	25700	Salem	142,268	0.05895653%
ELMER BOROUGH	65100	Salem	4,260	0.00176536%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	76,110	0.03154034%
PENNS GROVE BOROUGH	28500	Salem	60,323	0.02499814%
PENNSVILLE TOWNSHIP	26800	Salem	140,694	0.05830426%
SALEM CITY	20400	Salem	98,725	0.04091210%
SALEM COUNTY	71700	Salem	780,823	0.32357673%
SALEM COUNTY	71703	Salem	152,809	0.06332477%
WOODSTOWN BOROUGH	48500	Salem	61,116	0.02532676%
BEDMINSTER TOWNSHIP	42300	Somerset	116,948	0.04846380%
BERNARDS TOWNSHIP	53000	Somerset	266,899	0.11060420%
BERNARDSVILLE BORO	42200	Somerset	137,871	0.05713439%
BOUND BROOK BOROUGH	43400	Somerset	150,863	0.06251834%
BRANCHBURG TOWNSHIP	55800	Somerset	174,327	0.07224193%
BRIDGEWATER TWP	59700	Somerset	559,266	0.23176246%
FAR HILLS BOROUGH	65200	Somerset	44,645	0.01850110%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	687,028	0.28470764%
GREEN BROOK TOWNSHIP	61900	Somerset	163,558	0.06777921%
HILLSBOROUGH TOWNSHIP	51200	Somerset	498,909	0.20675024%
MANVILLE BOROUGH	41000	Somerset	162,914	0.06751233%
MONTGOMERY TOWNSHIP	68700	Somerset	236,502	0.09800754%
NORTH PLAINFIELD BOROUGH	21300	Somerset	586,931	0.24322697%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	49,730	0.02060835%
RARITAN BOROUGH	46100	Somerset	135,831	0.05628901%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	732,928	0.30372881%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	461,625	0.19129957%
SOMERVILLE BOROUGH	21600	Somerset	267,458	0.11083585%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	78,509	0.03253450%
WARREN TOWNSHIP	51300	Somerset	253,393	0.10500725%
WATCHUNG BOROUGH	29800	Somerset	196,339	0.08136381%
NJ TRANSIT CORPORATION	62300	Statewide	2,072,985	0.85905474%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	—	0.00000000%
ANDOVER TOWNSHIP	63200	Sussex	86,660	0.03591231%
BYRAM TOWNSHIP	55900	Sussex	95,309	0.03949650%
FRANKLIN BOROUGH	65400	Sussex	106,725	0.04422734%
HAMBURG BOROUGH	66000	Sussex	57,598	0.02386888%
HARDYSTON TOWNSHIP	66700	Sussex	153,595	0.06365049%
HOPATCONG BOROUGH	47800	Sussex	163,489	0.06775061%
NEWTON TOWN	23600	Sussex	148,879	0.06169616%
OGDENSBURG BOROUGH	69500	Sussex	41,676	0.01727073%
SPARTA TOWNSHIP	47500	Sussex	260,863	0.10810286%
STANHOPE BOROUGH	72900	Sussex	60,824	0.02520575%
SUSSEX COUNTY	71903	Sussex	429,616	0.17803489%
VERNON TOWNSHIP	54600	Sussex	243,807	0.10103477%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	204,538	0.08476151%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
CLARK TOWNSHIP	52600	Union	\$ 303,110	0.12561021%
CRANFORD TOWNSHIP	25401	Union	398,903	0.16530728%
CRANFORD TOWNSHIP	25402	Union	205,864	0.08531101%
ELIZABETH CITY	21001	Union	2,481,530	1.02835771%
ELIZABETH CITY	21002	Union	1,980,305	0.82064771%
FANWOOD BOROUGH	31100	Union	106,679	0.04420828%
GARWOOD BOROUGH	29700	Union	112,609	0.04666570%
HILLSIDE TOWNSHIP	34301	Union	436,222	0.18077245%
HILLSIDE TOWNSHIP	34302	Union	340,449	0.14108367%
KENILWORTH BOROUGH	31000	Union	177,402	0.07351622%
LINDEN CITY	35900	Union	1,787,785	0.74086652%
MOUNTAINSIDE BOROUGH	39500	Union	158,298	0.06559944%
NEW PROVIDENCE BOROUGH	50300	Union	197,024	0.08164767%
PLAINFIELD CITY	20600	Union	1,243,579	0.51534499%
RAHWAY CITY	34100	Union	671,378	0.27822220%
ROSELLE BOROUGH	21800	Union	615,201	0.25494219%
ROSELLE PARK BOROUGH	25000	Union	252,244	0.10453110%
SCOTCH PLAINS TOWNSHIP	34500	Union	350,585	0.14528407%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	493,833	0.20464672%
SUMMIT CITY	28100	Union	561,517	0.23269529%
UNION COUNTY	72000	Union	414,119	0.17161286%
UNION COUNTY	72001	Union	376,453	0.15600390%
UNION COUNTY	72003	Union	1,713,570	0.71011147%
UNION TOWNSHIP (UNION)	32600	Union	1,974,189	0.81811322%
WESTFIELD TOWN	20800	Union	615,574	0.25509676%
WINFIELD TOWNSHIP	74100	Union	46,001	0.01906303%
BELVIDERE TOWN	63500	Warren	35,022	0.01451328%
BLAIRSTOWN TOWNSHIP	63600	Warren	58,555	0.02426547%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	93,125	0.03859144%
HACKETTSTOWN TOWN	56900	Warren	105,768	0.04383076%
INDEPENDENCE TWP	60500	Warren	68,768	0.02849778%
LOPATCONG TOWNSHIP	50900	Warren	108,886	0.04512287%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	77,229	0.03200406%
PHILLIPSBURG TOWN	38800	Warren	289,762	0.12007874%
POHATCONG TOWNSHIP	51900	Warren	91,352	0.03785670%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	462,374	0.19160996%
WASHINGTON TWP (WARREN)	60700	Warren	185,409	0.07683436%
Total			\$ <u>241,310,000</u>	<u>100.00000000%</u>

See accompanying independent auditors' report and notes to supplemental schedules.

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
ABSECON CITY	56600	Atlantic	\$ 1,273,793	150,982
ATLANTIC CITY	30801	Atlantic	14,745,991	1,747,832
ATLANTIC CITY	30802	Atlantic	11,423,944	1,354,072
ATLANTIC COUNTY	70100	Atlantic	11,900,019	1,410,501
ATLANTIC COUNTY	70103	Atlantic	4,186,332	496,203
BRIGANTINE CITY	50201	Atlantic	1,714,465	203,214
BRIGANTINE CITY	50202	Atlantic	1,895,733	224,700
BUENA BOROUGH	58900	Atlantic	—	—
EGG HARBOR CITY	59900	Atlantic	613,239	72,687
EGG HARBOR TOWNSHIP	58200	Atlantic	4,164,306	493,592
GALLOWAY TOWNSHIP	53800	Atlantic	3,114,227	369,127
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	2,901,872	343,957
HAMMONTON TOWN	36500	Atlantic	1,632,002	193,440
LINWOOD CITY	54400	Atlantic	994,549	117,883
LONGPORT BOROUGH	38700	Atlantic	745,431	88,355
MARGATE CITY	32800	Atlantic	3,828,196	453,753
MULLICA TOWNSHIP	68900	Atlantic	646,557	76,636
NORTHFIELD CITY	45400	Atlantic	1,241,432	147,146
PLEASANTVILLE CITY	35100	Atlantic	4,127,832	489,269
SOMERS POINT CITY	33500	Atlantic	1,585,858	187,971
VENTNOR CITY	32100	Atlantic	4,612,240	546,686
ALLENDALE BOROUGH	52000	Bergen	765,543	90,739
ALPINE BOROUGH	46000	Bergen	952,837	112,939
BERGEN COUNTY	70200	Bergen	41,348,881	4,901,053
BERGENFIELD BOROUGH	29000	Bergen	3,704,580	439,101
BOGOTA BOROUGH	28900	Bergen	900,512	106,737
CARLSTADT BOROUGH	21700	Bergen	2,267,952	268,819
CLIFFSIDE PARK BOROUGH	25300	Bergen	2,767,559	328,037
CLOSTER BOROUGH	38400	Bergen	1,388,303	164,555
CRESSKILL BOROUGH	31200	Bergen	2,077,588	246,255
DEMAREST BOROUGH	37500	Bergen	1,181,875	140,087
DUMONT BOROUGH	27800	Bergen	2,071,714	245,559
EAST RUTHERFORD BOROUGH	22100	Bergen	3,169,629	375,694
EDGEWATER BOROUGH	44300	Bergen	2,654,217	314,603
ELMWOOD PARK BOROUGH	33100	Bergen	3,463,614	410,540
EMERSON BOROUGH	43500	Bergen	1,432,250	169,764
ENGLEWOOD CITY	27201	Bergen	6,087,048	721,494
ENGLEWOOD CITY	27202	Bergen	3,187,745	377,841
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	2,095,821	248,416
FAIR LAWN BOROUGH	32300	Bergen	4,634,762	549,355
FAIRVIEW BOROUGH	26600	Bergen	2,016,722	239,041
FORT LEE BOROUGH	42900	Bergen	7,347,095	870,846
FRANKLIN LAKES BOROUGH	43900	Bergen	1,636,517	193,975
GARFIELD CITY	35800	Bergen	4,347,981	515,363
GLEN ROCK BOROUGH	26900	Bergen	1,766,746	209,411
HACKENSACK CITY	28000	Bergen	13,913,449	1,649,151
HARRINGTON PARK BOROUGH	44500	Bergen	874,201	103,618
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	2,596,182	307,724
HAWORTH BOROUGH	41500	Bergen	914,472	108,392
HILLSDALE BOROUGH	28800	Bergen	1,103,186	130,760
HO-HO-KUS BOROUGH	29900	Bergen	1,252,149	148,416
LEONIA BOROUGH	23100	Bergen	1,345,753	159,511

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
LITTLE FERRY BOROUGH	29500	Bergen	\$ 1,663,576	197,183
LODI BOROUGH	41100	Bergen	3,453,765	409,372
LYNDHURST TOWNSHIP	24800	Bergen	3,995,926	473,634
MAHWAH TOWNSHIP	30600	Bergen	3,749,746	444,455
MAYWOOD BOROUGH	37400	Bergen	1,640,829	194,486
MIDLAND PARK BOROUGH	54000	Bergen	1,348,005	159,778
MONTVALE BOROUGH	24300	Bergen	1,957,083	231,972
MOONACHIE BOROUGH	48000	Bergen	1,284,260	152,223
NEW MILFORD BOROUGH	27300	Bergen	2,399,719	284,437
NORTH ARLINGTON BOROUGH	34000	Bergen	2,492,865	295,478
NORTHVALE BOROUGH	48400	Bergen	985,055	116,758
NORWOOD BOROUGH	43700	Bergen	1,224,532	145,143
OAKLAND BOROUGH	49600	Bergen	1,836,346	217,661
OLD TAPPAN BOROUGH	48900	Bergen	922,373	109,328
ORADELL BOROUGH	23200	Bergen	1,449,595	171,820
PALISADES PARK BOROUGH	35000	Bergen	2,394,732	283,846
PARAMUS BOROUGH	27400	Bergen	7,789,448	923,278
PARK RIDGE BOROUGH	43200	Bergen	1,579,234	187,185
RAMSEY BOROUGH	36800	Bergen	2,366,729	280,527
RIDGEFIELD BOROUGH	27500	Bergen	2,124,658	251,834
RIDGEFIELD PARK VILLAGE	35200	Bergen	2,218,041	262,903
RIDGEWOOD VILLAGE	32000	Bergen	6,419,718	760,925
RIVER EDGE BOROUGH	20100	Bergen	1,568,122	185,868
RIVER VALE TOWNSHIP	48300	Bergen	1,805,886	214,050
ROCHELLE PARK TOWNSHIP	42800	Bergen	1,647,382	195,263
RUTHERFORD BOROUGH	31600	Bergen	2,943,455	348,886
SADDLE BROOK TOWNSHIP	24400	Bergen	2,323,902	275,451
SADDLE RIVER BOROUGH	50400	Bergen	1,168,672	138,522
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	1,501,152	177,931
TEANECK TOWNSHIP	21500	Bergen	10,813,247	1,281,687
TENAFLY BOROUGH	31400	Bergen	2,659,885	315,274
UPPER SADDLE RIVER BORO	48800	Bergen	1,357,708	160,928
WALDWICK BOROUGH	49001	Bergen	1,306,799	154,894
WALLINGTON BOROUGH	34600	Bergen	1,442,276	170,952
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	1,583,942	187,743
WESTWOOD BOROUGH	40200	Bergen	2,106,465	249,678
WOODCLIFF LAKE BOROUGH	47000	Bergen	1,336,746	158,444
WOOD-RIDGE BOROUGH	33300	Bergen	1,968,288	233,300
WYCKOFF TOWNSHIP	47200	Bergen	1,625,779	192,702
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	279,851	33,171
BORDENTOWN CITY	37900	Burlington	736,783	87,330
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	334,684	39,670
BORDENTOWN TWP	52200	Burlington	1,366,114	161,924
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	626,992	74,317
BURLINGTON CITY	41300	Burlington	1,820,579	215,792
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	7,349,968	871,187
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	2,388,527	283,110
BURLINGTON TOWNSHIP	54500	Burlington	2,226,451	263,900
BURLINGTON TWP. FIRE DIST. 1	86502	Burlington	230,525	27,324
CHESTERFIELD TOWNSHIP	76000	Burlington	604,654	71,669
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	303,712	35,999
CINNAMINSON TOWNSHIP	29200	Burlington	1,486,292	176,169

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	\$ 872,447	103,411
DELANCO TOWNSHIP	45300	Burlington	728,780	86,382
DELTRAN TOWNSHIP	61700	Burlington	1,594,594	189,006
EASTAMPTON TOWNSHIP	59000	Burlington	904,592	107,221
EDGEWATER PARK TOWNSHIP	61800	Burlington	852,238	101,015
EVESHAM TOWNSHIP	55200	Burlington	4,815,410	570,767
EVESHAM TWP. FIRE DIST. 1	86504	Burlington	2,427,040	287,675
FLORENCE TOWNSHIP	36300	Burlington	1,720,169	203,890
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	464,088	55,008
LUMBERTON TOWNSHIP	61400	Burlington	937,415	111,111
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	822,937	97,542
MAPLE SHADE TOWNSHIP	29300	Burlington	1,910,281	226,424
MEDFORD LAKES BOROUGH	62900	Burlington	378,465	44,859
MEDFORD TOWNSHIP	49500	Burlington	2,390,741	283,373
MOORESTOWN TOWNSHIP	39600	Burlington	1,677,130	198,789
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	69,462	8,233
MOUNT HOLLY TOWNSHIP	39800	Burlington	988,220	117,133
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	2,799,157	331,782
MOUNT LAUREL TOWNSHIP	49900	Burlington	3,976,071	471,281
NEW HANOVER TOWNSHIP	69200	Burlington	96,987	11,496
NORTH HANOVER TOWNSHIP	69300	Burlington	236,741	28,061
PALMYRA BOROUGH	38300	Burlington	590,857	70,034
PEMBERTON BOROUGH	69700	Burlington	190,178	22,542
PEMBERTON TOWNSHIP	62800	Burlington	2,204,740	261,326
RIVERSIDE TOWNSHIP	25100	Burlington	1,139,505	135,065
RIVERTON BOROUGH	37100	Burlington	243,202	28,827
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	332,040	39,357
WESTAMPTON TOWNSHIP	62200	Burlington	2,003,064	237,422
WILLINGBORO TOWNSHIP	49100	Burlington	4,769,164	565,286
AUDUBON BOROUGH	23400	Camden	940,147	111,435
BARRINGTON BOROUGH	48100	Camden	754,170	89,391
BELLMAWR BOROUGH	37300	Camden	1,291,526	153,084
BERLIN BOROUGH	52800	Camden	848,184	100,535
BERLIN TOWNSHIP	52300	Camden	767,685	90,993
BROOKLAWN BOROUGH	47300	Camden	350,590	41,555
CAMDEN CITY	21202	Camden	10,123,377	1,199,917
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	18,324,577	2,171,999
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	5,400,059	640,065
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	84,894	10,062
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	14,014,998	1,661,188
CHERRY HILL FIRE DIST 13	75800	Camden	4,536,227	537,676
CHERRY HILL TOWNSHIP	33000	Camden	7,837,410	928,963
CHESILHURST BOROUGH	59800	Camden	336,512	39,886
CLEMENTON BOROUGH	64400	Camden	694,234	82,287
COLLINGSWOOD BOROUGH	25801	Camden	1,009,686	119,677
COLLINGSWOOD BOROUGH	25802	Camden	719,565	85,290
GIBBSBORO BOROUGH	65600	Camden	142,405	16,879
GLOUCESTER CITY	32200	Camden	2,658,861	315,153
GLOUCESTER TOWNSHIP	48600	Camden	8,354,413	990,243
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	320,788	38,023
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	363,777	43,118
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	120,025	14,226

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	\$ 117,752	13,957
HADDON HEIGHTS BOROUGH	40500	Camden	881,708	104,508
HADDON TOWNSHIP	22200	Camden	1,247,095	147,817
HADDON TWP FIRE DISTRICT 1	85102	Camden	133,952	15,877
HADDONFIELD BOROUGH	38600	Camden	1,086,559	128,789
HI-NELLA BOROUGH	77100	Camden	21,416	2,538
LAUREL SPRINGS BOROUGH	67800	Camden	242,242	28,713
LAWNSIDE BOROUGH	68000	Camden	375,705	44,532
LINDENWOLD BOROUGH	55300	Camden	2,302,204	272,879
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—
MAGNOLIA BOROUGH	60800	Camden	539,462	63,942
MERCHANTVILLE BOROUGH	38900	Camden	621,740	73,694
MOUNT EPHRAIM BOROUGH	37200	Camden	687,029	81,433
OAKLYN BOROUGH	33600	Camden	575,159	68,173
PENNSAUKEN TOWNSHIP	20900	Camden	5,047,701	598,301
PINE HILL BOROUGH	55100	Camden	1,124,084	133,237
PINE HILL FIRE DISTRICT 1	77200	Camden	171,348	20,310
PINE VALLEY BOROUGH	70000	Camden	—	—
RUNNEMEDE BOROUGH	38500	Camden	828,270	98,174
SOMERDALE BOROUGH	61000	Camden	722,704	85,662
STRATFORD BOROUGH	61500	Camden	689,250	81,696
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—
VOORHEES TOWNSHIP	53100	Camden	4,622,287	547,877
WATERFORD TOWNSHIP	53200	Camden	997,049	118,179
WINSLOW TOWNSHIP	53500	Camden	4,774,958	565,972
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	1,367,346	162,071
WOODLYNNE BOROUGH	51400	Camden	97,662	11,576
AVALON BOROUGH	57400	Cape May	1,027,955	121,843
CAPE MAY CITY	44400	Cape May	1,910,346	226,432
CAPE MAY COUNTY	70500	Cape May	6,961,618	825,156
LOWER TOWNSHIP	57600	Cape May	2,319,602	274,941
MIDDLE TOWNSHIP	57900	Cape May	2,477,945	293,709
NORTH WILDWOOD CITY	26000	Cape May	1,995,155	236,484
OCEAN CITY	20700	Cape May	7,994,392	947,570
SEA ISLE CITY	57700	Cape May	1,260,203	149,371
STONE HARBOR BOROUGH	57500	Cape May	979,410	116,089
WEST WILDWOOD BOROUGH	59200	Cape May	187,827	22,263
WILDWOOD CITY	34900	Cape May	3,170,636	375,813
WILDWOOD CREST BOROUGH	53700	Cape May	1,156,195	137,043
BRIDGETON CITY	36200	Cumberland	3,638,047	431,215
CUMBERLAND COUNTY	70600	Cumberland	4,598,249	545,027
CUMBERLAND COUNTY	70603	Cumberland	1,590,191	188,484
MILLVILLE CITY	22600	Cumberland	3,847,165	456,002
VINELAND CITY	26500	Cumberland	8,473,600	1,004,370
BELLEVILLE TOWNSHIP	35400	Essex	10,401,169	1,232,843
BLOOMFIELD TOWNSHIP	32700	Essex	12,000,683	1,422,433
CALDWELL BOROUGH	40800	Essex	1,321,068	156,585
CEDAR GROVE TOWNSHIP	28700	Essex	2,547,545	301,959
EAST ORANGE CITY	23800	Essex	18,004,033	2,134,006
ESSEX COUNTY	70700	Essex	47,451,682	5,624,414
ESSEX COUNTY COLLEGE	62700	Essex	67,802	8,037
ESSEX FELS BOROUGH	27900	Essex	650,778	77,136

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	\$ 2,719,835	322,380
GLEN RIDGE BOROUGH	25500	Essex	1,474,333	174,752
IRVINGTON TOWNSHIP	29100	Essex	14,906,036	1,766,802
LIVINGSTON TOWNSHIP	36000	Essex	4,918,071	582,936
MAPLEWOOD TOWNSHIP	23900	Essex	4,129,349	489,449
MILLBURN TOWNSHIP	26300	Essex	6,596,328	781,858
MONTCLAIR TOWNSHIP	28300	Essex	11,081,917	1,313,532
NEWARK CITY	21101	Essex	54,238,467	6,428,847
NEWARK CITY	21102	Essex	36,533,235	4,330,259
NORTH CALDWELL BOROUGH	38000	Essex	1,034,602	122,631
NUTLEY TOWNSHIP	32500	Essex	6,762,421	801,545
ORANGE CITY	24900	Essex	12,666,911	1,501,400
ROSELAND BOROUGH	43600	Essex	1,277,972	151,477
SOUTH ESSEX FIRE DEPARTMENT	86505	Essex	3,940,898	467,112
SOUTH ORANGE VILLAGE	35600	Essex	2,721,335	322,558
VERONA TOWNSHIP	34200	Essex	2,249,923	266,682
WEST CALDWELL TOWNSHIP	36100	Essex	1,749,006	207,308
WEST ORANGE TOWNSHIP	24700	Essex	10,668,126	1,264,486
CLAYTON BOROUGH	64300	Gloucester	774,694	91,824
DEPTFORD TOWNSHIP	63000	Gloucester	3,172,096	375,986
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	575,373	68,199
EAST GREENWICH TOWNSHIP	59300	Gloucester	988,385	117,153
ELK TOWNSHIP	60900	Gloucester	610,074	72,312
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,698,721	201,348
GLASSBORO BOROUGH	45201	Gloucester	2,749,812	325,933
GLASSBORO BOROUGH	45202	Gloucester	562,568	66,681
GLOUCESTER COUNTY	70800	Gloucester	5,203,659	616,786
GLOUCESTER COUNTY	70803	Gloucester	2,378,972	281,978
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	983,596	116,585
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	1,331,915	157,871
LOGAN TOWNSHIP	57000	Gloucester	1,252,842	148,498
MANTUA TOWNSHIP	68400	Gloucester	1,738,158	206,023
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	3,618,010	428,840
PAULSBORO BOROUGH	39100	Gloucester	938,853	111,282
PITMAN BOROUGH	41200	Gloucester	782,294	92,725
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	4,163,711	493,522
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	1,440,315	170,720
WENONAH BOROUGH	73900	Gloucester	—	—
WEST DEPTFORD TOWNSHIP	47900	Gloucester	2,325,954	275,694
WESTVILLE BOROUGH	22700	Gloucester	520,144	61,652
WOODBURY CITY	24000	Gloucester	1,939,131	229,844
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	—	—
WOOLWICH TOWNSHIP	74200	Gloucester	1,411,516	167,306
BAYONNE CITY	20300	Hudson	23,619,902	2,799,651
EAST NEWARK BOROUGH	34700	Hudson	370,688	43,937
GUTTENBERG TOWN	25600	Hudson	1,213,507	143,836
HARRISON TOWN (HUDSON)	31800	Hudson	5,391,172	639,012
HOBOKEN CITY	23301	Hudson	8,453,912	1,002,036
HOBOKEN CITY	23302	Hudson	8,935,999	1,059,178
HUDSON COUNTY	70900	Hudson	29,225,256	3,464,049
HUDSON COUNTY	70903	Hudson	4,937,096	585,191

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
JERSEY CITY	38101	Hudson	\$ 49,100,794	5,819,882
JERSEY CITY FIRE DEPT.	38102	Hudson	38,849,492	4,604,802
KEARNY TOWN	31900	Hudson	11,577,073	1,372,222
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	55,947	6,631
NORTH BERGEN TOWNSHIP	23701	Hudson	7,907,945	937,323
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	18,176,741	2,154,477
SECAUCUS TOWN	24600	Hudson	4,962,705	588,226
UNION CITY	22400	Hudson	10,182,959	1,206,979
WEEHAWKEN TOWNSHIP	27700	Hudson	3,622,078	429,322
WEST NEW YORK TOWN	23000	Hudson	7,513,635	890,586
CLINTON TOWN	64500	Hunterdon	644,412	76,382
CLINTON TOWNSHIP	64600	Hunterdon	1,401,283	166,093
DELAWARE TOWNSHIP	64800	Hunterdon	383,412	45,446
FLEMINGTON BOROUGH	65300	Hunterdon	883,619	104,735
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	286,337	33,939
FRENCHTOWN BOROUGH	65500	Hunterdon	79,426	9,414
HIGH BRIDGE BOROUGH	67000	Hunterdon	501,611	59,456
HOLLAND TOWNSHIP	67100	Hunterdon	307,693	36,471
HUNTERDON COUNTY	71000	Hunterdon	960,842	113,888
HUNTERDON COUNTY	71003	Hunterdon	1,222,456	144,897
LAMBERTVILLE CITY	67700	Hunterdon	493,310	58,472
LEBANON TOWNSHIP	54300	Hunterdon	505,608	59,929
RARITAN TOWNSHIP	61200	Hunterdon	2,075,295	245,983
READINGTON TOWNSHIP	72400	Hunterdon	1,599,620	189,602
TEWKSBURY TOWNSHIP	73300	Hunterdon	466,890	55,340
WEST AMWELL TOWNSHIP	74000	Hunterdon	304,893	36,139
EAST WINDSOR TOWNSHIP	50800	Mercer	2,369,294	280,831
EWING TOWNSHIP	43100	Mercer	5,371,279	636,654
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	18,434,859	2,185,071
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	—
HIGHTSTOWN BOROUGH	24100	Mercer	799,527	94,767
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,673,914	198,408
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	662,164	78,486
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	3,353,786	397,522
MERCER COUNTY	71100	Mercer	11,913,968	1,412,154
MERCER COUNTY	71103	Mercer	3,624,047	429,556
PENNINGTON BOROUGH	69800	Mercer	296,230	35,112
PRINCETON	86001	Mercer	3,824,960	453,370
ROBBINSVILLE TOWNSHIP	73700	Mercer	2,702,833	320,365
TRENTON CITY	33401	Mercer	13,250,575	1,570,581
TRENTON CITY	33402	Mercer	11,543,101	1,368,196
WEST WINDSOR TOWNSHIP	49700	Mercer	3,760,988	445,787
CARTERET BOROUGH	21400	Middlesex	5,423,346	642,825
CRANBURY TOWNSHIP	64700	Middlesex	1,103,276	130,771
DUNELLEN BOROUGH	26100	Middlesex	1,081,643	128,206

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	\$ 6,235,807	739,126
EDISON TOWNSHIP	31701	Middlesex	13,177,679	1,561,941
EDISON TOWNSHIP	31702	Middlesex	8,088,677	958,745
HELMETTA BOROUGH	66900	Middlesex	—	—
HIGHLAND PARK BOROUGH	21900	Middlesex	1,802,959	213,704
JAMESBURG BOROUGH	53600	Middlesex	996,265	118,087
METUCHEN BOROUGH	22800	Middlesex	2,021,059	239,555
MIDDLESEX BOROUGH	36900	Middlesex	1,957,020	231,964
MIDDLESEX COUNTY	71200	Middlesex	18,292,096	2,168,150
MIDDLESEX COUNTY	71203	Middlesex	4,133,236	489,910
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	592,191	70,192
MILLTOWN BOROUGH	58500	Middlesex	943,682	111,854
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	5,138,802	609,099
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	67,090	7,952
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	1,021,263	121,050
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	1,384,741	164,132
NEW BRUNSWICK CITY	33700	Middlesex	16,416,379	1,945,822
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	6,816,149	807,913
OLD BRIDGE TOWNSHIP	47100	Middlesex	7,113,727	843,185
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	313,719	37,185
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	141,033	16,717
PERTH AMBOY CITY	24500	Middlesex	10,710,945	1,269,561
PISCATAWAY TOWNSHIP	37700	Middlesex	5,449,530	645,929
PLAINSBORO TOWNSHIP	56200	Middlesex	2,041,118	241,932
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	474,886	56,288
SAYREVILLE BOROUGH	40700	Middlesex	6,338,110	751,252
SOUTH AMBOY CITY	27600	Middlesex	1,868,509	221,473
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	6,697,667	793,870
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	3,953,204	468,571
SOUTH RIVER BOROUGH	39400	Middlesex	1,958,041	232,085
SPOTSWOOD BOROUGH	51500	Middlesex	1,330,128	157,659
WOODBIDGE TOWNSHIP	32400	Middlesex	14,405,115	1,707,428
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	2,059,483	244,109
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	555,370	65,828
WOODBIDGE TWP FIRE DISTRICT 4	86202	Middlesex	81,427	9,651
WOODBIDGE TWP FIRE DISTRICT 5	86402	Middlesex	323,309	38,322
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	522,485	61,930
ABERDEEN TOWNSHIP	46400	Monmouth	2,536,918	300,699
ALLENHURST BOROUGH	43300	Monmouth	380,009	45,042
ALLENTOWN BOROUGH	63100	Monmouth	280,691	33,270
ASBURY PARK CITY	33200	Monmouth	8,584,479	1,017,512
ATLANTIC HIGHLANDS	30500	Monmouth	893,923	105,956
AVON BY THE SEA	22300	Monmouth	644,383	76,378
BELMAR BOROUGH	39300	Monmouth	1,541,514	182,715
BRADLEY BEACH BOROUGH	40900	Monmouth	1,171,329	138,837
BRIELLE BOROUGH	50000	Monmouth	1,154,170	136,803
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	150,214	17,805
COLTS NECK TOWNSHIP	62000	Monmouth	1,383,664	164,005
DEAL BOROUGH	27100	Monmouth	1,466,442	173,816
EATONTOWN BOROUGH	30300	Monmouth	3,226,559	382,442
ENGLISHTOWN BOROUGH	44800	Monmouth	261,629	31,011
FAIR HAVEN BOROUGH	42100	Monmouth	800,232	94,851

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
FREEHOLD BOROUGH	22000	Monmouth	\$ 1,773,319	210,190
FREEHOLD TOWNSHIP	56100	Monmouth	4,327,583	512,945
HAZLET TOWNSHIP	50500	Monmouth	2,408,022	285,421
HIGHLANDS BOROUGH	41800	Monmouth	837,126	99,224
HOLMDEL TOWNSHIP	58400	Monmouth	3,228,834	382,711
HOWELL TOWNSHIP	56000	Monmouth	6,271,624	743,371
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	47,108	5,584
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	—	—
KEANSBURG BOROUGH	26700	Monmouth	2,288,241	271,224
KEYPORT BOROUGH	39000	Monmouth	1,218,738	144,456
LAKE COMO BOROUGH	46300	Monmouth	—	—
LITTLE SILVER BOROUGH	40100	Monmouth	770,121	91,282
LONG BRANCH CITY	39900	Monmouth	6,557,837	777,296
MANALAPAN TOWNSHIP	51000	Monmouth	3,752,732	444,809
MANASQUAN BOROUGH	26400	Monmouth	977,596	115,874
MARLBORO TOWNSHIP	56300	Monmouth	4,317,438	511,743
MATAWAN BOROUGH	28600	Monmouth	1,198,983	142,115
MIDDLETOWN TOWNSHIP	37000	Monmouth	6,871,267	814,447
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	542,074	64,252
MONMOUTH BEACH BOROUGH	58000	Monmouth	696,024	82,499
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	26,688,868	3,163,413
NEPTUNE CITY BOROUGH	30200	Monmouth	1,088,850	129,061
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	139,124	16,490
NEPTUNE TOWNSHIP	20200	Monmouth	4,750,061	563,021
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	—
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	4,198,367	497,630
OCEANPORT BOROUGH	41400	Monmouth	865,118	102,542
RED BANK BOROUGH	23500	Monmouth	2,585,486	306,456
RUMSON BOROUGH	37600	Monmouth	919,222	108,955
SEA BRIGHT BORO	25900	Monmouth	613,404	72,706
SEA GIRT BOROUGH	37800	Monmouth	653,715	77,484
SHREWSBURY BOROUGH	44700	Monmouth	981,980	116,393
SPRING LAKE BOROUGH	35700	Monmouth	973,873	115,432
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	935,512	110,886
TINTON FALLS BOROUGH	50100	Monmouth	2,935,691	347,965
UNION BEACH BOROUGH	73500	Monmouth	840,882	99,669
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	156,814	18,587
WALL TOWNSHIP	51600	Monmouth	4,725,575	560,119
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	—
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	215,192	25,507
WEST LONG BRANCH BOROUGH	46600	Monmouth	1,190,364	141,093
BOONTON TOWN	31500	Morris	1,487,270	176,285
BOONTON TOWNSHIP	57200	Morris	823,715	97,634
BUTLER BOROUGH	61300	Morris	1,041,592	123,459
CHATHAM BOROUGH	38200	Morris	1,486,739	176,222
CHATHAM TOWNSHIP	46500	Morris	1,353,184	160,392
CHESTER TOWNSHIP	52900	Morris	1,242,651	147,291
DENVILLE TOWNSHIP	30000	Morris	1,886,421	223,596
DOVER TOWN	35500	Morris	3,402,649	403,314
EAST HANOVER TOWNSHIP	31300	Morris	2,434,423	288,550
FLORHAM PARK BOROUGH	30100	Morris	2,040,085	241,810
HANOVER TOWNSHIP	29600	Morris	1,892,645	224,334

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
HANOVER TWP FIRE DISTRICT 2	66500	Morris	\$ 236,702	28,056
HANOVER TWP FIRE DISTRICT 3	66600	Morris	421,091	49,912
HARDING TOWNSHIP	52400	Morris	751,415	89,065
JEFFERSON TOWNSHIP	51100	Morris	2,394,913	283,867
KINNELON BOROUGH	58300	Morris	1,129,960	133,933
LINCOLN PARK BOROUGH	56800	Morris	1,539,575	182,485
LONG HILL TOWNSHIP	57800	Morris	1,210,323	143,459
MADISON BOROUGH	30900	Morris	2,113,541	250,517
MENDHAM BOROUGH	53400	Morris	823,246	97,579
MENDHAM TOWNSHIP	53300	Morris	822,377	97,476
MONTVILLE TOWNSHIP	39700	Morris	2,764,691	327,697
MORRIS COUNTY	71400	Morris	11,393,105	1,350,417
MORRIS COUNTY	71403	Morris	3,938,704	466,852
MORRIS COUNTY_PARK COMMISSION	71404	Morris	—	—
MORRIS PLAINS BOROUGH	52500	Morris	1,136,433	134,701
MORRIS TOWNSHIP	51700	Morris	3,484,036	412,960
MORRISTOWN TOWN	32900	Morris	5,086,958	602,954
MOUNT ARLINGTON BOROUGH	68800	Morris	890,484	105,548
MOUNT OLIVE TOWNSHIP	47700	Morris	3,360,157	398,277
MOUNTAIN LAKES BOROUGH	42700	Morris	755,853	89,591
NETCONG BOROUGH	69100	Morris	702,164	83,227
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	6,626,519	785,437
PEQUANNOCK TOWNSHIP	46200	Morris	2,216,273	262,693
RANDOLPH TOWNSHIP	45500	Morris	2,071,825	245,572
RIVERDALE BOROUGH	72500	Morris	995,471	117,993
ROCKAWAY BOROUGH	39200	Morris	917,532	108,754
ROCKAWAY TOWNSHIP	41700	Morris	3,511,764	416,247
ROXBURY TOWNSHIP	46800	Morris	2,692,381	319,126
WASHINGTON TWP (MORRIS)	58100	Morris	1,793,145	212,540
WHARTON BOROUGH	42500	Morris	1,405,653	166,611
BARNEGAT TOWNSHIP	63300	Ocean	3,858,531	457,349
BAY HEAD BOROUGH	55600	Ocean	614,041	72,782
BEACH HAVEN BOROUGH	62100	Ocean	844,470	100,094
BEACHWOOD BOROUGH	63400	Ocean	1,109,350	131,491
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	4,237,654	502,286
BRICK TOWNSHIP	55500	Ocean	10,704,743	1,268,826
HARVEY CEDARS BOROUGH	66800	Ocean	462,898	54,867
ISLAND HEIGHTS BOROUGH	67400	Ocean	231,900	27,487
JACKSON BD FIRE DISTRICT 2	67500	Ocean	455,822	54,028
JACKSON TOWNSHIP	49800	Ocean	7,182,808	851,373
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	737,253	87,386
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	328,636	38,953
LACEY TOWNSHIP	51800	Ocean	3,310,642	392,408
LAKEHURST BOROUGH	52700	Ocean	298,959	35,435
LAKEWOOD TOWNSHIP	33800	Ocean	11,339,107	1,344,017
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	1,488,861	176,474
LAVALLETTE BOROUGH	67900	Ocean	635,815	75,363
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	2,765,444	327,786
LONG BEACH TOWNSHIP	55000	Ocean	2,245,579	266,167
MANCHESTER TOWNSHIP	54800	Ocean	4,820,618	571,385
MANTOLOKING BOROUGH	47400	Ocean	635,552	75,331
OCEAN COUNTY	71500	Ocean	16,924,655	2,006,068

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
OCEAN COUNTY	71503	Ocean	\$ 3,604,635	427,255
OCEAN GATE BOROUGH	69400	Ocean	633,782	75,122
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	1,414,272	167,633
PINE BEACH BOROUGH	69900	Ocean	236,273	28,005
PLUMSTED FIRE DISTRICT 1	85402	Ocean	316,753	37,544
PLUMSTED TOWNSHIP	72300	Ocean	508,296	60,248
POINT PLEASANT BEACH BOROUGH	46700	Ocean	1,448,098	171,642
POINT PLEASANT BOROUGH	54200	Ocean	2,136,429	253,229
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,674,045	198,423
SEASIDE PARK BOROUGH	55400	Ocean	883,663	104,740
SHIP BOTTOM BOROUGH	61600	Ocean	741,638	87,906
SOUTH TOMS RIVER BOROUGH	72700	Ocean	518,498	61,457
STAFFORD TOWNSHIP	56400	Ocean	3,599,913	426,695
SURF CITY BOROUGH	73100	Ocean	670,497	79,474
TOMS RIVER TOWNSHIP	48700	Ocean	11,446,194	1,356,709
TUCKERTON BOROUGH	73400	Ocean	625,143	74,098
BLOOMINGDALE BOROUGH	55700	Passaic	1,021,450	121,072
BOROUGH OF WOODLAND PARK	43000	Passaic	1,996,079	236,594
CLIFTON CITY	34800	Passaic	16,586,490	1,965,985
HALEDON BOROUGH	42000	Passaic	1,309,424	155,205
HAWTHORNE BOROUGH	28200	Passaic	2,257,231	267,548
LITTLE FALLS TWP	41600	Passaic	2,015,343	238,877
NORTH HALEDON BOROUGH	41900	Passaic	1,898,172	224,989
PASSAIC CITY	22501	Passaic	9,154,489	1,085,075
PASSAIC CITY	22502	Passaic	5,423,514	642,845
PASSAIC COUNTY	71600	Passaic	21,436,219	2,540,820
PASSAIC COUNTY	71603	Passaic	3,581,283	424,487
PATERSON CITY	30701	Passaic	18,231,731	2,160,994
PATERSON CITY	30702	Passaic	21,082,484	2,498,892
POMPTON LAKES BOROUGH	40300	Passaic	1,383,687	164,007
PROSPECT PARK BOROUGH	43800	Passaic	1,080,703	128,095
RINGWOOD BOROUGH	44900	Passaic	1,484,480	175,954
TOTOWA BOROUGH	40000	Passaic	2,281,509	270,426
WANAQUE BOROUGH	40400	Passaic	1,292,298	153,175
WAYNE TOWNSHIP	29400	Passaic	7,780,991	922,275
WEST MILFORD TOWNSHIP	24200	Passaic	2,636,194	312,466
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	826,185	97,927
CARNEYS POINT TOWNSHIP	25700	Salem	1,200,280	142,268
ELMER BOROUGH	65100	Salem	35,944	4,260
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	642,123	76,110
PENNS GROVE BOROUGH	28500	Salem	508,928	60,323
PENNSVILLE TOWNSHIP	26800	Salem	1,186,994	140,694
SALEM CITY	20400	Salem	832,919	98,725
SALEM COUNTY	71700	Salem	6,587,592	780,823
SALEM COUNTY	71703	Salem	1,289,212	152,809
WOODSTOWN BOROUGH	48500	Salem	515,618	61,116
BEDMINSTER TOWNSHIP	42300	Somerset	986,658	116,948
BERNARDS TOWNSHIP	53000	Somerset	2,251,754	266,899
BERNARDSVILLE BORO	42200	Somerset	1,163,179	137,871
BOUND BROOK BOROUGH	43400	Somerset	1,272,789	150,863
BRANCBURG TOWNSHIP	55800	Somerset	1,470,752	174,327
BRIDGEWATER TWP	59700	Somerset	4,718,379	559,266

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
FAR HILLS BOROUGH	65200	Somerset	\$ 376,658	44,645
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	5,796,272	687,028
GREEN BROOK TOWNSHIP	61900	Somerset	1,379,892	163,558
HILLSBOROUGH TOWNSHIP	51200	Somerset	4,209,156	498,908
MANVILLE BOROUGH	41000	Somerset	1,374,458	162,914
MONTGOMERY TOWNSHIP	68700	Somerset	1,995,300	236,502
NORTH PLAINFIELD BOROUGH	21300	Somerset	4,951,776	586,931
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	419,560	49,730
RARITAN BOROUGH	46100	Somerset	1,145,973	135,831
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	6,183,513	732,928
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	3,894,604	461,625
SOMERVILLE BOROUGH	21600	Somerset	2,256,470	267,458
SOUTH BOUND BROOK BOROUGH	48200	Somerset	662,358	78,509
WARREN TOWNSHIP	51300	Somerset	2,137,811	253,393
WATCHUNG BOROUGH	29800	Somerset	1,656,457	196,339
NJ TRANSIT CORPORATION	62300	Statewide	17,489,210	2,072,984
WATERFRONT COMM OF NY HARBOR	60600	Statewide	—	—
ANDOVER TOWNSHIP	63200	Sussex	731,123	86,660
BYRAM TOWNSHIP	55900	Sussex	804,098	95,309
FRANKLIN BOROUGH	65400	Sussex	900,408	106,725
HAMBURG BOROUGH	66000	Sussex	485,938	57,598
HARDYSTON TOWNSHIP	66700	Sussex	1,295,843	153,595
HOPATCONG BOROUGH	47800	Sussex	1,379,312	163,489
NEWTON TOWN	23600	Sussex	1,256,053	148,879
OGDENSBURG BOROUGH	69500	Sussex	351,606	41,676
SPARTA TOWNSHIP	47500	Sussex	2,200,828	260,863
STANHOPE BOROUGH	72900	Sussex	513,153	60,824
SUSSEX COUNTY	71903	Sussex	3,624,556	429,616
VERNON TOWNSHIP	54600	Sussex	2,056,930	243,806
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,725,634	204,538
CLARK TOWNSHIP	52600	Union	2,557,253	303,109
CRANFORD TOWNSHIP	25401	Union	3,365,435	398,903
CRANFORD TOWNSHIP	25402	Union	1,736,821	205,864
ELIZABETH CITY	21001	Union	20,935,998	2,481,529
ELIZABETH CITY	21002	Union	16,707,291	1,980,304
FANWOOD BOROUGH	31100	Union	900,021	106,679
GARWOOD BOROUGH	29700	Union	950,049	112,609
HILLSIDE TOWNSHIP	34301	Union	3,680,285	436,222
HILLSIDE TOWNSHIP	34302	Union	2,872,274	340,449
KENILWORTH BOROUGH	31000	Union	1,496,697	177,402
LINDEN CITY	35900	Union	15,083,052	1,787,784
MOUNTAINSIDE BOROUGH	39500	Union	1,335,514	158,298
NEW PROVIDENCE BOROUGH	50300	Union	1,662,238	197,024
PLAINFIELD CITY	20600	Union	10,491,738	1,243,578
RAHWAY CITY	34100	Union	5,664,235	671,378
ROSELLE BOROUGH	21800	Union	5,190,280	615,200
ROSELLE PARK BOROUGH	25000	Union	2,128,112	252,244
SCOTCH PLAINS TOWNSHIP	34500	Union	2,957,789	350,585
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	4,166,334	493,833
SUMMIT CITY	28100	Union	4,737,366	561,517
UNION COUNTY	72000	Union	3,493,813	414,119
UNION COUNTY	72001	Union	3,176,031	376,453

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2025

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
UNION COUNTY	72003	Union	\$ 14,456,921	1,713,569
UNION TOWNSHIP (UNION)	32600	Union	16,655,693	1,974,188
WESTFIELD TOWN	20800	Union	5,193,428	615,573
WINFIELD TOWNSHIP	74100	Union	388,101	46,001
BELVIDERE TOWN	63500	Warren	295,472	35,022
BLAIRSTOWN TOWNSHIP	63600	Warren	494,011	58,555
GREENWICH TOWNSHIP (WARREN)	65900	Warren	785,673	93,125
HACKETTSTOWN TOWN	56900	Warren	892,337	105,768
INDEPENDENCE TWP	60500	Warren	580,176	68,768
LOPATCONG TOWNSHIP	50900	Warren	918,644	108,886
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	651,562	77,229
PHILLIPSBURG TOWN	38800	Warren	2,444,642	289,762
POHATCONG TOWNSHIP	51900	Warren	770,710	91,352
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	3,900,927	462,374
WASHINGTON TWP (WARREN)	60700	Warren	1,564,248	185,409
Total			\$ <u>2,035,866,885</u>	<u>241,309,891</u>

See accompanying independent auditors' report and notes to supplemental schedules.

**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
OF NEW JERSEY**

Notes to Supplemental Schedules (Unaudited)

June 30, 2025

**(1) Special Funding Situation**

The participating employer allocations included in the supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer for each employer in the Local Group are provided as each employer in the Local Group is required to record in their financial statements, as an expense and corresponding revenue, their proportionate share of the pension expense allocated to the State of New Jersey (the State) under the special funding situation and include their proportionate share of the collective net pension liability in their respective notes to their financial statements. For this purpose, the proportionate share was developed based on actual contributions made to The Police and Firemen's Retirement System of New Jersey allocated to employers based upon covered payroll.