



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

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

June 30, 2014 and 2013

(With Independent Auditors' Report Thereon)

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

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Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying schedules of employer and nonemployer allocations of the State of New Jersey Police and Firemen's Retirement System as of and for the years ended June 30, 2014 and 2013, and the related notes. We have also audited the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense excluding that attributable to employer-paid member contributions (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2014, and the column titled net pension liability (specified column total) included in the accompanying schedule of pension amounts by employer and nonemployer of the State of New Jersey Police and Firemen's Retirement System as of June 30, 2013, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes 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' Responsibility

Our responsibility is to express opinions on the schedules of employer and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer and nonemployer based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer and nonemployer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer. The procedures selected depend on the auditors' judgment, including the assessment of 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. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the 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 excluding that attributable to employer-paid member contributions for the total of all participating entities for the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2014, and the employer and nonemployer allocations and net pension liability for the total of all participating entities for the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2013 in accordance with U. S. generally accepted accounting principles.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes the Police and Firemen's Retirement System, as of and for the year ended June 30, 2014, and our report thereon, dated April 1, 2015, expressed an unmodified opinion on those financial statements.

Other Information

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 40 through 58 have not been subject to the auditing procedures applied in the audits of the schedules of employer and nonemployer allocations and the schedules of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

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, State of New Jersey, Police and Firemen's Retirement System 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
November 13, 2015

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Employer/Nonemployer	Employer number	County	2014		2013	
			Employer/ nonemployer contributions	Allocation percentage	Employer/ nonemployer contributions	Allocation percentage
State Group:						
Non Special Funding Situations:						
Employer:						
State of New Jersey			\$ 67,828,279	96.0329553597%	\$ 67,373,767	95.7271451219%
Kean University	412		198,046	0.2803984261%	222,857	0.3166434850%
Montclair State University	414		296,079	0.4191959727%	284,793	0.4046444492%
New Jersey Institute of Technology	62400		359,226	0.5086010574%	382,867	0.5439916232%
Richard Stockton College of New Jersey	421		129,518	0.1833747884%	172,700	0.2453785605%
Rowan University	410		286,816	0.4060811881%	277,564	0.3943732181%
Rutgers Biomedical	497		332,239	0.4703921952%	358,199	0.5089424146%
Rutgers Biomedical	498		142,537	0.2018074107%	176,111	0.2502250357%
Rutgers, The State University of New Jersey	90011		766,312	1.0849634868%	825,100	1.1723326594%
The College of New Jersey	415		107,742	0.1525437889%	94,030	0.1336013089%
William Paterson University of NJ	413		183,417	0.2596863260%	213,059	0.3027221235%
Total State Group			70,630,211	100.0000000000%	70,381,047	100.0000000000%
Local Group:						
Special Funding Situations:						
Nonemployer (State of New Jersey)			56,245,000	100.0000000000%	48,790,000	100.0000000000%
Non Special Funding Situations:						
Absecon City	56600	Atlantic	450,750	0.0586861285%	407,495	0.0558535402%
Atlantic City	30801	Atlantic	7,813,591	1.0173031744%	7,813,382	1.0709457687%
Atlantic City	30802	Atlantic	6,008,483	0.7822842057%	5,704,078	0.7818327836%
Atlantic County	70100	Atlantic	3,900,822	0.5078738577%	3,772,080	0.5170223490%
Atlantic County	70103	Atlantic	1,478,807	0.1925356799%	1,364,329	0.1870025515%
Brigantine City	50201	Atlantic	821,401	0.1069436377%	772,380	0.1058667160%
Brigantine City	50202	Atlantic	871,086	0.1134124570%	818,735	0.1122203911%
Buena Borough	58900	Atlantic	81,840	0.0106552918%	133,377	0.0182813964%
Egg Harbor City	59900	Atlantic	274,078	0.0356840305%	267,930	0.0367239820%
Egg Harbor Township	58200	Atlantic	1,831,976	0.2385170916%	1,646,666	0.2257012373%
Galloway Township	53800	Atlantic	1,090,239	0.1419454378%	1,170,310	0.1604092239%
Hamilton Township (Atlantic)	59100	Atlantic	1,016,039	0.1322848483%	959,707	0.1315428006%
Hammonontown	36500	Atlantic	570,219	0.0742405891%	540,128	0.0740329599%
Linwood City	54400	Atlantic	379,476	0.0494064943%	348,443	0.0477595434%
Longport Borough	38700	Atlantic	306,573	0.0399147698%	278,730	0.0382042903%
Margate City	32800	Atlantic	1,407,198	0.1832124298%	1,393,752	0.1910354322%
Mullica Township	68900	Atlantic	195,071	0.0253975858%	176,537	0.0241971470%
Northfield City	45400	Atlantic	555,876	0.0723731789%	540,836	0.0741300023%
Pleasantville City	35100	Atlantic	1,956,479	0.2547269619%	1,897,566	0.2600909924%
Somers Point City	33500	Atlantic	567,708	0.0739136654%	466,079	0.0638833904%
Ventnor City	32100	Atlantic	1,800,147	0.2343730632%	1,728,503	0.2369182735%
Allendale Borough	52000	Bergen	334,245	0.0435175708%	343,572	0.0470918969%
Alpine Borough	46000	Bergen	359,408	0.0467937085%	355,008	0.0486593789%
Bergen County	70200	Bergen	16,267,217	2.1179367454%	15,608,522	2.1393911870%
Bergenfield Borough	29000	Bergen	1,363,714	0.1775509597%	1,349,630	0.1849878245%
Bogota Borough	28900	Bergen	379,501	0.0494097492%	384,587	0.0527136418%
Carlstadt Borough	21700	Bergen	687,525	0.0895134343%	653,124	0.0895208226%
Cliffside Park Borough	25300	Bergen	1,133,902	0.1476302131%	1,093,431	0.1498717588%
Closter Borough	38400	Bergen	535,797	0.0697589609%	498,731	0.0683588559%
Cresskill Borough	31200	Bergen	738,827	0.0961927816%	584,917	0.0801719903%
Demarest Borough	37500	Bergen	398,235	0.0518488528%	411,396	0.0563882331%
Dumont Borough	27800	Bergen	987,123	0.1285200827%	932,557	0.1278214700%
East Rutherford Borough	22100	Bergen	1,244,471	0.1620259236%	1,118,398	0.1532938753%
Edgewater Borough	44300	Bergen	823,932	0.1072731653%	831,216	0.1139311067%
Elmwood Park Borough	33100	Bergen	1,037,220	0.1350425430%	948,816	0.1300500194%
Emerson Borough	43500	Bergen	463,306	0.0603208774%	479,775	0.0657606407%
Englewood City	27201	Bergen	2,499,462	0.3254215158%	2,319,882	0.3179759817%
Englewood City	27202	Bergen	1,430,099	0.1861940627%	1,319,038	0.1807947141%
Englewood Cliffs Borough	44100	Bergen	822,220	0.1070502687%	651,632	0.0893163208%
Fair Lawn Borough	32300	Bergen	1,516,355	0.1974243027%	1,405,639	0.1926647308%
Fairview Borough	26600	Bergen	819,594	0.1067083724%	721,091	0.0988367592%
Fort Lee Borough	42900	Bergen	2,733,932	0.3559487183%	2,546,785	0.3490765739%
Franklin Lakes Borough	43900	Bergen	547,842	0.0713271792%	537,286	0.0736434195%
Garfield City	35800	Bergen	1,604,778	0.2089366789%	1,496,981	0.2051845754%
Glen Rock Borough	26900	Bergen	599,038	0.0779927256%	545,206	0.0747289789%
Hackensack City	28000	Bergen	5,566,888	0.7247900272%	5,286,560	0.7246054350%
Harrington Park Borough	44500	Bergen	327,421	0.0426291090%	260,251	0.0356714554%
Hasbrouck Heights Borough	30400	Bergen	779,264	0.1014575425%	831,702	0.1139977205%
Haworth Borough	41500	Bergen	260,283	0.0338879680%	264,317	0.0362287640%

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Employer/Nonemployer	Employer number	County	2014		2013	
			Employer/ nonemployer contributions	Allocation percentage	Employer/ nonemployer contributions	Allocation percentage
Hillsdale Borough	28800	Bergen	\$ 488,537	0.0636058684%	\$ 517,525	0.0709348665%
Ho-Ho-Kus Borough	29900	Bergen	418,043	0.0544277875%	401,881	0.0550840541%
Leonia Borough	23100	Bergen	517,296	0.0673501931%	512,031	0.0701818282%
Little Ferry Borough	29500	Bergen	673,938	0.0877444528%	598,625	0.0820508854%
Lodi Borough	41100	Bergen	1,175,803	0.1530855818%	1,130,276	0.1549219403%
Lyndhurst Township	24800	Bergen	1,380,549	0.1797428199%	1,319,538	0.1808632469%
Mahwah Township	30600	Bergen	1,592,269	0.2073080493%	1,491,240	0.2043976818%
Maywood Borough	37400	Bergen	607,748	0.0791267382%	592,288	0.0811823008%
Midland Park Borough	54000	Bergen	311,452	0.0405499991%	300,035	0.0411244726%
Montvale Borough	24300	Bergen	565,954	0.0736853005%	491,648	0.0673880204%
Moonachie Borough	48000	Bergen	473,532	0.0616522681%	423,924	0.0581053907%
New Milford Borough	27300	Bergen	877,983	0.1143104231%	834,122	0.1143294193%
North Arlington Borough	34000	Bergen	760,382	0.0989991698%	731,634	0.1002818417%
Northvale Borough	48400	Bergen	338,710	0.0440988987%	297,645	0.0407968858%
Norwood Borough	43700	Bergen	376,557	0.0490264504%	343,936	0.0471417888%
Oakland Borough	49600	Bergen	724,369	0.0943103988%	698,030	0.0956758898%
Old Tappan Borough	48900	Bergen	353,917	0.0460787988%	325,014	0.0445482338%
Oradell Borough	23200	Bergen	544,107	0.0708408948%	504,528	0.0691534251%
Palisades Park Borough	35000	Bergen	811,811	0.1056950520%	690,963	0.0947072473%
Paramus Borough	27400	Bergen	2,383,130	0.3102754820%	2,237,220	0.3066458664%
Park Ridge Borough	43200	Bergen	470,161	0.0612133752%	431,863	0.0591935544%
Ramsey Borough	36800	Bergen	856,634	0.1115308553%	793,901	0.1088165044%
Ridgefield Borough	27500	Bergen	852,183	0.1109513502%	731,013	0.1001967239%
Ridgefield Park Village	35200	Bergen	756,195	0.0984540366%	680,922	0.0933309717%
Ridgewood Village	32000	Bergen	2,338,638	0.3044827738%	2,221,203	0.3044504869%
River Edge Borough	20100	Bergen	610,398	0.0794717593%	561,839	0.0770087908%
River Vale Township	48300	Bergen	641,609	0.0835353261%	562,707	0.0771277637%
Rochelle Park Township	42800	Bergen	598,860	0.0779695506%	540,580	0.0740949135%
Rutherford Borough	31600	Bergen	934,656	0.1216890564%	1,015,827	0.1392349212%
Saddle Brook Township	24400	Bergen	863,964	0.1124851966%	868,873	0.1190925854%
Saddle River Borough	50400	Bergen	606,119	0.0789146479%	584,170	0.0800696023%
South Hackensack Township	50600	Bergen	478,784	0.0623360607%	438,799	0.0601442413%
Teaneck Township	21500	Bergen	4,523,050	0.5888858430%	4,346,144	0.5957067665%
Tenafly Borough	31400	Bergen	904,359	0.1177444892%	985,687	0.1351037645%
Upper Saddle River Boro	48800	Bergen	492,157	0.0640771802%	442,618	0.0606676948%
Waldwick Borough	49001	Bergen	473,931	0.0617042165%	445,739	0.0610954765%
Wallington Borough	34600	Bergen	583,558	0.0759772819%	555,366	0.0761215653%
Washington Township (Bergen)	46900	Bergen	559,157	0.0728003540%	544,400	0.0746185041%
Westwood Borough	40200	Bergen	743,973	0.0968627734%	699,492	0.0958762796%
Woodcliff Lake Borough	47000	Bergen	530,754	0.0691023793%	487,815	0.0668626480%
Wood-Ridge Borough	33300	Bergen	664,615	0.0865306297%	600,720	0.0823380378%
Wyckoff Township	47200	Bergen	702,293	0.0914361781%	627,831	0.0860540228%
Beverly City_Municipal Bldg	36600	Burlington	90,023	0.0117206907%	80,506	0.0110346019%
Bordentown City	37900	Burlington	218,118	0.0283982274%	216,874	0.0297259615%
Bordentown Fire District #1	63800	Burlington	51,846	0.0067501742%	56,685	0.0077695626%
Bordentown Twp	52200	Burlington	393,769	0.0512673947%	370,978	0.0508483163%
Bordentown Twp Fire District 2	63700	Burlington	142,555	0.0185601798%	120,768	0.0165531365%
Burlington City	41300	Burlington	695,165	0.0905081366%	605,730	0.0830247363%
Burlington County/Payroll Dept	70300	Burlington	3,633,897	0.4731211236%	3,530,466	0.4839053849%
Burlington County/Payroll Dept	70303	Burlington	733,610	0.0955135458%	703,809	0.0964679918%
Burlington Township	54500	Burlington	874,337	0.1138357262%	853,380	0.1169690283%
Chesterfield Township	76000	Burlington	125,779	0.0163760012%	164,685	0.0225726457%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	22,141	0.0028826835%	22,032	0.0030198290%
Cinnaminson Township	29200	Burlington	509,436	0.0663268477%	489,618	0.0671097772%
Cinnaminson Twp Fire Dist #1	64200	Burlington	230,946	0.0300683897%	218,971	0.0300133880%
Delanco Township	45300	Burlington	170,434	0.0221899315%	180,311	0.0247144326%
Delran Township	61700	Burlington	677,634	0.0882256595%	644,838	0.0883850972%
Eastampton Township	59000	Burlington	268,666	0.0349794064%	239,048	0.0327652538%
Edgewater Park Township	61800	Burlington	182,328	0.0237384902%	173,583	0.0237922553%
Evesham Township	55200	Burlington	2,459,458	0.3202131300%	2,296,561	0.3147794752%
Florence Township	36300	Burlington	480,717	0.0625877308%	441,678	0.0605388531%
Florence Twp. Fire Dist. #1	77600	Burlington	39,464	0.0051380796%	36,853	0.0050512780%
Lumberton Township	61400	Burlington	314,510	0.0409481404%	262,883	0.0360322120%
Mansfield Township (Burlington)	68300	Burlington	224,672	0.0292515360%	211,480	0.0289866298%
Maple Shade Township	29300	Burlington	696,532	0.0906861153%	697,932	0.0956624573%
Medford Lakes Borough	62900	Burlington	130,586	0.0170018564%	129,597	0.0177632885%
Medford Township	49500	Burlington	766,582	0.0998063889%	719,503	0.0986190991%
Moorestown Township	39600	Burlington	816,328	0.1062831502%	792,851	0.1086725855%

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Employer/Nonemployer	Employer number	County	2014		2013	
			Employer/ nonemployer contributions	Allocation percentage	Employer/ nonemployer contributions	Allocation percentage
Mount Holly Township	39800	Burlington	\$ 420,094	0.0546948208%	\$ 377,863	0.0517920129%
Mount Laurel Fire District #1	75300	Burlington	740,048	0.0963517517%	647,513	0.0887517476%
Mount Laurel Township	49900	Burlington	1,469,435	0.1913154771%	1,343,240	0.1841119754%
New Hanover Township	69200	Burlington	16,232	0.0021133516%	35,032	0.0048016815%
North Hanover Township	69300	Burlington	116,398	0.0151546267%	114,987	0.0157607603%
Palmyra Borough	38300	Burlington	252,336	0.0328532955%	238,468	0.0326857557%
Pemberton Borough	69700	Burlington	54,813	0.0071364676%	59,173	0.0081105818%
Pemberton Township	62800	Burlington	1,027,320	0.1337535964%	887,304	0.1216188412%
Riverside Township	25100	Burlington	307,433	0.0400267389%	557,540	0.0764195458%
Riverton Borough	37100	Burlington	96,566	0.0125725673%	86,763	0.0118922213%
Springfield Township (Burl)	72800	Burlington	115,811	0.0150782013%	121,205	0.0166130341%
Westampton Township	62200	Burlington	578,011	0.0752550812%	542,970	0.0744225003%
Willingboro Township	49100	Burlington	1,815,699	0.2363978811%	1,723,630	0.2362503530%
Audubon Borough	23400	Camden	348,544	0.0453792523%	295,510	0.0405042508%
Barrington Borough	48100	Camden	292,968	0.0381434447%	275,665	0.0377841843%
Bellmawr Borough	37300	Camden	411,971	0.0536372336%	372,190	0.0510144398%
Berlin Borough	52800	Camden	319,115	0.0415476959%	292,052	0.0400302780%
Berlin Township	52300	Camden	331,873	0.0432087444%	325,499	0.0446147106%
Brooklawn Borough	47300	Camden	116,727	0.0151974614%	143,360	0.0196497222%
Camden City	21201	Camden	940,632	0.1224671114%	5,059,420	0.6934723582%
Camden City	21202	Camden	4,115,769	0.5358592315%	3,791,136	0.5196342708%
Camden Co Bd of Chosen Frhldrs	70401	Camden	7,262,616	0.9455680891%	6,844,269	0.9381137291%
Camden Co Bd of Chosen Frhldrs	70403	Camden	1,865,348	0.2428620133%	1,739,412	0.2384135220%
Camden Co Bd. of Ch Freeholders	70402	Camden	17,383	0.0022632079%	16,036	0.0021979837%
Camden County Regional Police	70404	Camden	3,391,081	0.4415073000%	286,348	0.0392484559%
Cherry Hill Fire Dist 13	75800	Camden	2,032,441	0.2646169579%	1,916,286	0.2626568602%
Cherry Hill Township	33000	Camden	2,934,821	0.3821037881%	2,843,113	0.3896929444%
Cheshilhurst Borough	59800	Camden	116,993	0.0152320937%	137,500	0.0188465178%
Clementon Borough	64400	Camden	210,409	0.0273945416%	204,894	0.0280839158%
Collingswood Borough	25801	Camden	425,000	0.0553335655%	449,081	0.0615535496%
Collingswood Borough	25802	Camden	241,727	0.0314720395%	233,641	0.0320241402%
Gibbsboro Borough	65600	Camden	59,008	0.0076826424%	53,447	0.0073257443%
Gloucester City	32200	Camden	950,419	0.1237413458%	875,693	0.1200273727%
Gloucester Township	48600	Camden	2,582,975	0.3362946265%	2,268,939	0.3109934496%
Gloucester Twp Fire District 2	75900	Camden	83,346	0.0108513679%	75,863	0.0103982064%
Gloucester Twp Fire District 4	65700	Camden	37,259	0.0048509609%	30,571	0.0041902320%
Gloucester Twp Fire District 5	77000	Camden	95,544	0.0124395063%	81,527	0.0111745459%
Gloucester Twp Fire District 6	76100	Camden	51,793	0.0067432738%	45,422	0.0062257930%
Haddon Heights Borough	40500	Camden	306,031	0.0398442032%	270,948	0.0371376459%
Haddon Township	22200	Camden	500,382	0.0651480474%	519,545	0.0712117390%
Haddon Twp Fire District 1	85102	Camden	14,104	0.0018362932%	13,484	0.0018481923%
Haddonfield Borough	38600	Camden	418,642	0.0545057753%	403,210	0.0552662142%
Laurel Springs Borough	67800	Camden	112,690	0.0146718576%	88,581	0.0121414065%
Lawnside Borough	68000	Camden	77,098	0.0100378994%	83,995	0.0115128237%
Lindenwold Borough	55300	Camden	723,255	0.0941653597%	697,683	0.0956283280%
Lower Camden Co Reg Hs Dist 1	76200	Camden	2,673	0.0003480156%	2,673	0.0003663763%
Magnolia Borough	60800	Camden	193,660	0.0252138783%	179,490	0.0246019017%
Merchantville Borough	38900	Camden	266,605	0.0347110711%	247,292	0.0338952225%
Mount Ephraim Borough	37200	Camden	238,651	0.0310715547%	206,225	0.0282663501%
Oaklyn Borough	33600	Camden	212,558	0.0276743341%	215,038	0.0294743091%
Pennsauken Township	20900	Camden	2,224,465	0.2896178346%	2,165,487	0.2968137408%
Pine Hill Borough	55100	Camden	350,667	0.0456556598%	317,451	0.0435116068%
Pine Hill Fire District 1	77200	Camden	16,425	0.0021384796%	15,406	0.0021116324%
Pine Valley Borough	70000	Camden	9,772	0.0012722814%	17,730	0.0024301728%
Runnemede Borough	38500	Camden	354,702	0.0461810031%	332,942	0.0456348897%
Somerdale Borough	61000	Camden	254,636	0.0331527477%	236,522	0.0324190261%
Stratford Borough	61500	Camden	281,937	0.0367072458%	261,918	0.0358999437%
Voorhees Fire District	76300	Camden	394,925	0.0514179020%	367,343	0.0503500829%
Voorhees Township	53100	Camden	989,652	0.1288493500%	983,830	0.1348492337%
Waterford Township	53200	Camden	380,312	0.0495153387%	397,872	0.0545345581%
Winslow Township	53500	Camden	1,608,434	0.2094126777%	1,462,151	0.2004105811%
Winslow Twp Fire District 1	79902	Camden	231,862	0.0301876498%	189,537	0.0259789996%
Woodlyne Borough	51400	Camden	38,272	0.0049828852%	34,847	0.0047763244%
Avalon Borough	57400	Cape May	355,142	0.0462382897%	349,520	0.0479071630%
Cape May City	44400	Cape May	743,774	0.0968368643%	640,564	0.0877992789%
Cape May County	70500	Cape May	2,360,696	0.3073546510%	2,259,753	0.3097343652%
Lower Township	57600	Cape May	870,440	0.1133283499%	755,538	0.1035582574%
Middle Township	57900	Cape May	855,758	0.1114168031%	923,223	0.1265420999%

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

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Employer/Nonemployer	Employer number	County	2014		2013	
			Employer/ nonemployer contributions	Allocation percentage	Employer/ nonemployer contributions	Allocation percentage
North Wildwood City	26000	Cape May	\$ 644,877	0.0839608087%	\$ 607,955	0.0833297073%
Ocean City	20700	Cape May	2,797,917	0.3642793494%	2,642,366	0.3621774396%
Sea Isle City	57700	Cape May	431,281	0.0561513305%	445,277	0.0610321522%
Stone Harbor Borough	57500	Cape May	261,454	0.0340404283%	259,144	0.0355197238%
West Wildwood Borough	59200	Cape May	13,480	0.0017550505%	—	0.0000000000%
Wildwood City	34900	Cape May	942,232	0.1226754260%	947,860	0.1299189847%
Wildwood Crest Borough	53700	Cape May	400,472	0.0521401027%	380,705	0.0521815532%
Bridgeton City	36200	Cumberland	1,577,105	0.2053337477%	1,440,053	0.1973817058%
Cumberland County	70600	Cumberland	2,103,877	0.2739176840%	1,934,028	0.2650886777%
Cumberland County	70603	Cumberland	666,324	0.0867531357%	615,589	0.0843760659%
Millville City	22600	Cumberland	1,449,433	0.1887112842%	1,397,225	0.1915114609%
Vineland City	26500	Cumberland	3,204,303	0.4171894349%	2,892,807	0.3965042815%
Belleville Township	35400	Essex	3,703,703	0.4822096292%	3,351,444	0.4593676299%
Bloomfield Township	32700	Essex	4,658,545	0.6065268346%	4,631,563	0.6348278885%
Caldwell Borough	40800	Essex	461,788	0.0601232389%	428,299	0.058750527%
Cedar Grove Township	28700	Essex	810,944	0.1055821716%	750,844	0.1029148715%
East Orange City	23800	Essex	7,513,074	0.9781768753%	7,352,218	1.0077360556%
Essex County	70700	Essex	20,318,969	2.6454611796%	19,374,452	2.6555705826%
Essex County College	62700	Essex	90,788	0.0118202912%	78,967	0.0108236580%
Essex Fells Borough	27900	Essex	316,167	0.0411638762%	294,552	0.0403729420%
Fairfield Township (Essex)	36700	Essex	790,154	0.1028753837%	780,299	0.1069521383%
Glen Ridge Borough	25500	Essex	504,663	0.0657054192%	522,922	0.0716746094%
Irvington Township	29100	Essex	5,893,388	0.7672992252%	5,787,187	0.7932241672%
Livingston Township	36000	Essex	1,851,019	0.2409964259%	1,832,771	0.2512098279%
Maplewood Township	23900	Essex	2,321,566	0.3022600570%	2,198,790	0.3013784360%
Millburn Township	26300	Essex	2,432,293	0.3166763387%	2,188,923	0.3000260098%
Montclair Township	28300	Essex	4,410,955	0.5742914524%	4,237,335	0.5807927974%
Newark City	21101	Essex	25,373,368	3.3035268687%	25,973,144	3.5600241569%
Newark City	21102	Essex	13,934,937	1.8142817617%	13,608,079	1.8651992984%
North Caldwell Borough	38000	Essex	355,230	0.0462497470%	321,836	0.0441126394%
Nutley Township	32500	Essex	2,188,652	0.2849551029%	2,276,586	0.3120415902%
Orange City	24900	Essex	3,422,854	0.4456440374%	3,116,548	0.4271714724%
Roseland Borough	43600	Essex	621,535	0.0809217591%	598,133	0.0819834491%
South Orange Village	35600	Essex	2,019,158	0.2628875562%	1,944,864	0.2665739204%
Verona Township	34200	Essex	736,803	0.0959292636%	681,791	0.0934500817%
West Caldwell Township	36100	Essex	718,693	0.0935714027%	646,766	0.0886493597%
West Orange Township	24700	Essex	3,980,469	0.5182436282%	3,889,556	0.5331242656%
Clayton Borough	64300	Gloucester	310,997	0.0404907597%	304,121	0.0416845225%
Deptford Township	63000	Gloucester	1,170,840	0.1524394160%	1,100,360	0.1508214863%
Deptford Twp Fire District	64900	Gloucester	242,643	0.0315912996%	224,410	0.0307588878%
East Greenwich Township	59300	Gloucester	375,583	0.0488996389%	386,197	0.0529343174%
Elk Township	60900	Gloucester	207,779	0.0270521245%	196,752	0.0269679278%
Franklin Township (Gloucester)	56500	Gloucester	389,703	0.0507380152%	359,470	0.0492709656%
Glassboro Borough	45201	Gloucester	1,030,182	0.1341262191%	978,146	0.1340701530%
Glassboro Borough	45202	Gloucester	65,681	0.0085514445%	61,558	0.0084374832%
Gloucester County	70800	Gloucester	3,230,065	0.4205435603%	3,081,005	0.4222997504%
Gloucester County	70803	Gloucester	716,874	0.0933345751%	693,990	0.0951221448%
Greenwich Township (Gloucester)	45000	Gloucester	364,741	0.0474880471%	333,737	0.0457438569%
Harrison Township (Gloucester)	60000	Gloucester	299,967	0.0390546909%	301,142	0.0412762042%
Logan Township	57000	Gloucester	429,254	0.0558874219%	365,699	0.0501247471%
Mantua Township	68400	Gloucester	500,278	0.0651345070%	464,565	0.0636758731%
Monroe Township (Gloucester)	45100	Gloucester	1,262,847	0.1644184168%	1,245,603	0.1707293029%
Newfield Borough	74700	Gloucester	84,230	0.0109664617%	76,572	0.0104953859%
Paulsboro Borough	39100	Gloucester	312,355	0.0406675667%	272,434	0.0373413254%
Pitman Borough	41200	Gloucester	266,171	0.0346545658%	254,388	0.0348678398%
South Harrison Township	72600	Gloucester	51,877	0.0067542103%	56,570	0.0077538001%
Washington Twp (Gloucester)	49400	Gloucester	1,537,439	0.2001693684%	1,544,016	0.2116314551%
Washington Twp Bd of Fire Comm	78700	Gloucester	330,833	0.0430733399%	331,969	0.0455015249%
Wenonah Borough	73900	Gloucester	81,839	0.0106551616%	68,389	0.0093737782%
West Deptford Township	47900	Gloucester	857,289	0.1116161341%	774,685	0.1061826521%
Westville Borough	22700	Gloucester	237,731	0.0309517738%	205,210	0.0281272285%
Woodbury City	24000	Gloucester	661,902	0.0861774062%	617,681	0.0846628071%
Woodbury Heights Borough	60100	Gloucester	128,953	0.0167892453%	109,588	0.0150207432%
Woolwich Township	74200	Gloucester	301,322	0.0392311073%	300,408	0.0411755980%
Bayonne City	20300	Hudson	9,253,143	1.2047279857%	8,449,732	1.1581674532%
East Newark Borough	34700	Hudson	105,763	0.0137699856%	114,099	0.0156390461%
Guttenberg Town	25600	Hudson	452,612	0.0589285547%	391,653	0.0536821473%
Harrison Town (Hudson)	31800	Hudson	1,645,058	0.2141809989%	1,533,554	0.2101974750%

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			Employer/ nonemployer contributions	Allocation percentage	Employer/ nonemployer contributions	Allocation percentage
Hoboken City	23301	Hudson	\$ 3,489,404	0.4543086227%	\$ 3,104,195	0.4254783013%
Hoboken City	23302	Hudson	2,606,967	0.3394183039%	2,738,399	0.3753402588%
Hudson County	70900	Hudson	10,796,910	1.4057212383%	9,862,416	1.3517978110%
Hudson County	70903	Hudson	1,640,792	0.2136255801%	1,430,817	0.1961157680%
Jersey City	38101	Hudson	19,095,159	2.4861252484%	18,694,535	2.5623773618%
Jersey City Fire Dept.	38102	Hudson	13,574,364	1.7673363742%	13,043,196	1.7877732800%
Kearny Town	31900	Hudson	5,094,118	0.6632369690%	5,181,174	0.7101606413%
North Bergen Township	23701	Hudson	2,456,210	0.3197902514%	2,183,446	0.2992753016%
North Hudson Reg Fire & Rescue	79000	Hudson	6,325,841	0.8236031461%	5,835,200	0.7998050971%
Secaucus Town	24600	Hudson	1,496,075	0.1947839152%	1,389,285	0.1904231602%
Union City	22400	Hudson	3,837,412	0.4996180897%	4,143,021	0.5678655939%
Weehawken Township	27700	Hudson	1,184,207	0.1541797543%	1,079,067	0.1479029488%
West New York Town	23000	Hudson	2,481,516	0.3230850071%	2,235,701	0.3064376637%
Clinton Town	64500	Hunterdon	197,642	0.0257323213%	185,268	0.0253938667%
Clinton Township	64600	Hunterdon	500,377	0.0651473964%	445,140	0.0610133742%
Delaware Township	64800	Hunterdon	129,966	0.0169211345%	119,676	0.0164034609%
Flemington Borough	65300	Hunterdon	229,324	0.0298572107%	192,690	0.0264111674%
Franklin Township (Hunterdon)	75500	Hunterdon	99,884	0.0130045979%	91,711	0.0125704218%
Frenchtown Borough	65500	Hunterdon	23,295	0.0030329304%	30,954	0.0042427281%
High Bridge Borough	67000	Hunterdon	131,443	0.0171134349%	141,637	0.0194135582%
Holland Township	67100	Hunterdon	118,833	0.0154716555%	107,489	0.0147330426%
Hunterdon County	71000	Hunterdon	495,973	0.0645740105%	406,195	0.0556753550%
Hunterdon County	71003	Hunterdon	288,556	0.0375690172%	271,448	0.0372061787%
Lambertville City	67700	Hunterdon	152,461	0.0198499076%	143,720	0.0196990658%
Lebanon Township	54300	Hunterdon	197,339	0.0256928717%	182,292	0.0249859595%
Raritan Township	61200	Hunterdon	702,275	0.0914338346%	742,275	0.1017403565%
Readington Township	72400	Hunterdon	480,611	0.0625739300%	455,154	0.0623859489%
Tewksbury Township	73300	Hunterdon	137,873	0.0179505992%	149,724	0.0205220075%
West Amwell Township	74000	Hunterdon	96,121	0.0125146298%	61,906	0.0084851821%
East Windsor Township	50800	Mercer	1,114,025	0.1450422947%	1,047,580	0.1435871647%
Ewing Township	43100	Mercer	2,099,575	0.2733575781%	2,005,279	0.2748547377%
Hamilton Township (Mercer)	33900	Mercer	4,239,760	0.5520024412%	4,187,464	0.5739571996%
Hamilton Twp Fire District 2	74400	Mercer	317,448	0.0413306581%	274,743	0.0376578098%
Hamilton Twp Fire District 3	66100	Mercer	344,331	0.0448307340%	317,098	0.0434632226%
Hamilton Twp Fire District 4	66200	Mercer	187,661	0.0244328288%	117,676	0.0161293297%
Hamilton Twp Fire District 5	66300	Mercer	83,985	0.0109345635%	66,201	0.0090738787%
Hamilton Twp Fire District 6	74600	Mercer	176,004	0.0229151267%	149,674	0.0205151543%
Hamilton Twp Fire District 7	66400	Mercer	301,509	0.0392554541%	280,748	0.0384808886%
Hamilton Twp Fire District 8	74300	Mercer	70,619	0.0091943554%	60,050	0.0082307883%
Hamilton Twp Fire District 9	74500	Mercer	254,719	0.0331635540%	234,204	0.0321013081%
Hightstown Borough	24100	Mercer	228,288	0.0297223270%	228,226	0.0312819300%
Hopewell Township (Mercer)	67200	Mercer	641,264	0.0834904083%	617,339	0.0846159307%
Hopewell Twp Fire District 1	77500	Mercer	122,060	0.0158918000%	130,535	0.0178918560%
Lawrence Township (Mercer)	22900	Mercer	1,557,811	0.2028217340%	1,631,878	0.2236743115%
Mercer County	71100	Mercer	6,608,671	0.8604266574%	5,830,111	0.7991075704%
Mercer County	71103	Mercer	1,149,028	0.1495995672%	1,096,514	0.1502943320%
Pennington Borough	69800	Mercer	59,470	0.0077427933%	54,544	0.0074761052%
Princeton	86001	Mercer	1,440,953	0.1876072168%	—	0.0000000000%
Princeton Borough	20500	Mercer	—	0.0000000000%	760,601	0.1042522204%
Princeton Township	25200	Mercer	—	0.0000000000%	695,661	0.0953511814%
Robbinsville Township	73700	Mercer	753,603	0.0981165669%	662,180	0.0907620886%
Trenton City	33401	Mercer	5,110,543	0.6653754486%	4,807,061	0.6588826244%
Trenton City	33402	Mercer	5,081,413	0.6615828209%	4,762,559	0.6527829318%
West Windsor Township	49700	Mercer	1,284,125	0.1671887406%	1,325,077	0.1816224532%
Carteret Borough	21400	Middlesex	1,698,681	0.2211625325%	1,648,396	0.2259383608%
Cranbury Township	64700	Middlesex	350,965	0.0456944584%	293,856	0.0402775443%
Dunellen Borough	26100	Middlesex	334,027	0.0434891879%	310,065	0.0424992404%
East Brunswick Township	56700	Middlesex	2,205,251	0.2871162366%	2,088,151	0.2862136368%
Edison Township	31701	Middlesex	5,324,335	0.6932104454%	4,962,712	0.6802170197%
Edison Township	31702	Middlesex	3,346,320	0.4356795689%	3,238,022	0.4438213772%
Helmetta Borough	66900	Middlesex	56,649	0.0073755086%	43,234	0.0059258935%
Highland Park Borough	21900	Middlesex	661,506	0.0861258484%	566,839	0.0776941187%
Jamesburg Borough	53600	Middlesex	328,782	0.0428063066%	303,178	0.0415552697%
Metuchen Borough	22800	Middlesex	532,735	0.0693602988%	495,243	0.0678807711%
Middlesex Borough	36900	Middlesex	579,592	0.0754609221%	561,644	0.0769820630%
Middlesex County	71200	Middlesex	6,874,916	0.8950908578%	6,451,125	0.8842272171%
Middlesex County	71203	Middlesex	1,256,951	0.1636507775%	1,212,187	0.1661491194%
Middlesex County College	75700	Middlesex	240,084	0.0312581264%	221,957	0.0304226659%

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As of and for the years ended June 30, 2014 and 2013

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			Employer/ nonemployer contributions	Allocation percentage	Employer/ nonemployer contributions	Allocation percentage
Milltown Borough	58500	Middlesex	\$ 316,090	0.0411538511%	\$ 298,972	0.0409787718%
Monroe Township (Middlesex)	62600	Middlesex	1,255,062	0.1634048361%	1,192,834	0.1634964891%
Monroe Twp Fire District 2	68600	Middlesex	253,132	0.0329569320%	238,154	0.0326427171%
Monroe Twp Fire District 3	75100	Middlesex	413,323	0.0538132595%	410,782	0.0563040748%
New Brunswick City	33700	Middlesex	5,620,324	0.7317472141%	5,194,543	0.7119930711%
North Brunswick Township	59400	Middlesex	2,101,663	0.2736294287%	2,051,251	0.2811559167%
Old Bridge Township	47100	Middlesex	2,217,692	0.2887360129%	2,007,617	0.2751751970%
Old Bridge Twp Fire District 2	74800	Middlesex	66,362	0.0086401084%	61,187	0.0083866319%
Old Bridge Twp Fire District 4	85002	Middlesex	25,186	0.0032791322%	24,078	0.0033002651%
Perth Amboy City	24500	Middlesex	3,633,278	0.4730405319%	3,380,953	0.4634122982%
Piscataway Township	37700	Middlesex	2,243,557	0.2921035485%	1,989,436	0.2726832076%
Plainsboro Township	56200	Middlesex	817,404	0.1064232418%	745,248	0.1021478525%
Plainsboro Twp Fire District 1	75600	Middlesex	46,105	0.0060027154%	40,212	0.0055116813%
Sayreville Borough	40700	Middlesex	2,379,611	0.3098173201%	2,152,011	0.2949666450%
South Amboy City	27600	Middlesex	591,890	0.0770620801%	535,237	0.0733625721%
South Brunswick Township	50700	Middlesex	1,844,801	0.2401868633%	1,734,313	0.2377146246%
South Plainfield Borough	40600	Middlesex	1,329,410	0.1730846947%	1,205,594	0.1652454460%
South River Borough	39400	Middlesex	745,648	0.0970808528%	699,967	0.0959413858%
Spotswood Borough	51500	Middlesex	438,993	0.0571554068%	411,330	0.0563791868%
Woodbridge Township	32400	Middlesex	4,666,456	0.6075568201%	4,507,213	0.6177837831%
Woodbridge Twp Fire District 1	45800	Middlesex	536,007	0.0697863022%	506,261	0.0693909597%
Woodbridge Twp Fire District 2	78500	Middlesex	148,773	0.0193697424%	140,378	0.0192409926%
Woodbridge Twp Fire District 7	45900	Middlesex	133,868	0.0174291617%	127,976	0.0175411052%
Aberdeen Township	46400	Monmouth	874,083	0.1138026562%	830,825	0.1138775140%
Allenhurst Borough	43300	Monmouth	172,848	0.0225042262%	158,329	0.0217014569%
Allentown Borough	63100	Monmouth	56,445	0.0073489485%	77,058	0.0105619998%
Asbury Park City	33200	Monmouth	2,831,581	0.3686622885%	2,753,070	0.3773511480%
Atlantic Highlands	30500	Monmouth	278,897	0.0363114480%	275,746	0.0377952866%
Avon By The Sea	22300	Monmouth	247,094	0.0321708048%	229,830	0.0315017832%
Belmar Borough	39300	Monmouth	462,787	0.0602533053%	457,249	0.0626731013%
Bradley Beach Borough	40900	Monmouth	445,838	0.0580466027%	413,691	0.0567027986%
Brielle Borough	50000	Monmouth	414,573	0.0539760053%	377,044	0.0516797561%
Brookdale Community College	62500	Monmouth	279,028	0.0363285038%	278,198	0.0381313714%
Colts Neck Township	62000	Monmouth	410,213	0.0534083480%	360,820	0.0494560041%
Deal Borough	27100	Monmouth	475,571	0.0619177390%	423,512	0.0580489197%
Eatontown Borough	30300	Monmouth	941,013	0.1225167163%	845,863	0.1159387063%
Englishtown Borough	44800	Monmouth	87,081	0.0113376523%	99,244	0.0136029368%
Fair Haven Borough	42100	Monmouth	291,341	0.0379316148%	275,252	0.0377275762%
Freehold Borough	22000	Monmouth	713,476	0.0928921669%	673,211	0.0922740590%
Freehold Township	56100	Monmouth	1,734,321	0.2258027402%	1,633,113	0.2238435875%
Hazlet Township	50500	Monmouth	819,827	0.1067387082%	881,549	0.1208300287%
Highlands Borough	41800	Monmouth	315,979	0.0411393993%	317,199	0.0434770663%
Holmdel Township	58400	Monmouth	1,017,250	0.1324425164%	930,332	0.1275164991%
Howell Township	56000	Monmouth	2,376,265	0.3093816822%	2,241,526	0.3072360708%
Howell Twp Fire District 3	67300	Monmouth	39,483	0.0051405533%	37,659	0.0051617528%
Keansburg Borough	26700	Monmouth	829,272	0.1079684153%	791,434	0.1084783636%
Keyport Borough	39000	Monmouth	401,506	0.0522747260%	365,524	0.0501007606%
Lake Como Borough	46300	Monmouth	229,200	0.0298410664%	198,784	0.0272464451%
Little Silver Borough	40100	Monmouth	349,414	0.0454925234%	314,682	0.0431320722%
Long Branch City	39900	Monmouth	2,556,928	0.3329033950%	2,422,155	0.3319940902%
Manalapan Township	51000	Monmouth	1,282,139	0.1669301701%	1,259,667	0.1726569933%
Manasquan Borough	26400	Monmouth	410,885	0.0534958401%	383,143	0.0525157191%
Marlboro Township	56300	Monmouth	1,721,699	0.2241593984%	1,708,254	0.2341428325%
Matawan Borough	28600	Monmouth	483,611	0.0629645198%	530,405	0.0727002712%
Middletown Township	37000	Monmouth	2,557,447	0.3329709670%	2,422,982	0.3321074434%
Millstone Township Fire Dist #1	78900	Monmouth	104,028	0.0135440945%	94,577	0.0129632518%
Monmouth Beach Borough	58000	Monmouth	226,673	0.0295120595%	206,484	0.0283018501%
Monmouth County/Hall of Records	71303	Monmouth	11,242,306	1.4637102942%	10,729,682	1.4706701320%
Neptune City Borough	30200	Monmouth	355,355	0.0462660215%	359,718	0.0493049578%
Neptune Fire District 1	85702	Monmouth	66,209	0.0086201883%	79,805	0.0109385189%
Neptune Township	20200	Monmouth	1,704,424	0.2219102517%	1,499,410	0.2055175077%
Ocean Grove Bd of Fire Comm	76500	Monmouth	25,717	0.0033482666%	23,892	0.0032747709%
Ocean Township (Monmouth)	28400	Monmouth	1,436,486	0.1870256285%	1,357,287	0.1860373356%
Oceanport Borough	41400	Monmouth	194,570	0.0253323573%	281,253	0.0385501068%
Red Bank Borough	23500	Monmouth	950,826	0.1237943358%	892,521	0.1223339123%
Rumson Borough	37600	Monmouth	404,564	0.0526728672%	403,371	0.0552882818%
Sea Bright Boro	25900	Monmouth	242,524	0.0315758062%	212,868	0.0291768768%
Sea Girt Borough	37800	Monmouth	278,395	0.0362460893%	236,493	0.0324150512%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
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Employer/Nonemployer	Employer number	County	2014		2013	
			Employer/ nonemployer contributions	Allocation percentage	Employer/ nonemployer contributions	Allocation percentage
Shrewsbury Borough	44700	Monmouth	\$ 352,800	0.0459333692%	\$ 334,439	0.0458400769%
Spring Lake Borough	35700	Monmouth	315,523	0.0410800296%	313,304	0.0429431958%
Spring Lake Heights Borough	57300	Monmouth	283,013	0.0368473373%	252,617	0.0346250967%
Tinton Falls Borough	50100	Monmouth	981,882	0.1278377222%	861,792	0.1181220240%
Union Beach Borough	73500	Monmouth	246,924	0.0321486713%	233,659	0.0320266073%
Upper Freehold Township	79600	Monmouth	45,147	0.0058779870%	51,823	0.0071031498%
Wall Township	51600	Monmouth	1,689,307	0.2199420694%	1,621,579	0.2222626730%
Wall Township Fire District 2	80002	Monmouth	21,819	0.0028407602%	20,859	0.0028590510%
Wall Township Fire District 3	85802	Monmouth	15,716	0.0020461702%	15,111	0.0020711980%
West Long Branch Borough	46600	Monmouth	456,815	0.0594757711%	426,802	0.0584998655%
Boonton Town	31500	Morris	479,306	0.0624040234%	429,129	0.0588188171%
Boonton Township	57200	Morris	265,792	0.0346052213%	245,534	0.0336542612%
Butler Borough	61300	Morris	401,645	0.0522928233%	368,000	0.0504401350%
Chatham Borough	38200	Morris	461,872	0.0601341754%	445,157	0.0610157043%
Chatham Township	46500	Morris	502,272	0.0653941190%	523,181	0.0717101094%
Chester Borough	64100	Morris	153,454	0.0199791928%	117,727	0.0161363200%
Chester Township	52900	Morris	319,093	0.0415448315%	271,050	0.0371516266%
Denville Township	30000	Morris	807,725	0.1051630686%	769,779	0.1055102084%
Dover Town	35500	Morris	897,953	0.1169104497%	839,947	0.1151278263%
East Hanover Township	31300	Morris	909,531	0.1184178662%	902,140	0.1236523462%
Florham Park Borough	30100	Morris	800,231	0.1041873751%	717,023	0.0982791764%
Hanover Township	29600	Morris	641,161	0.0834769980%	629,545	0.0862889532%
Hanover Twp Fire District 2	66500	Morris	62,847	0.0081824673%	57,291	0.0078526244%
Hanover Twp Fire District 3	66600	Morris	42,097	0.0054808873%	39,235	0.0053777682%
Harding Township	52400	Morris	238,834	0.0310953806%	279,913	0.0383664389%
Jefferson Township	51100	Morris	993,958	0.1294099766%	948,709	0.1300353534%
Kinnelon Borough	58300	Morris	399,357	0.0519949334%	360,556	0.0494198188%
Lincoln Park Borough	56800	Morris	647,352	0.0842830453%	588,445	0.0806555577%
Long Hill Township	57800	Morris	544,740	0.0709233093%	520,209	0.0713027505%
Madison Borough	30900	Morris	931,113	0.1212277697%	834,864	0.1144311219%
Mendham Borough	53400	Morris	274,885	0.0357890992%	282,910	0.0387772244%
Mendham Township	53300	Morris	321,628	0.0418748800%	278,467	0.0381682420%
Montville Township	39700	Morris	982,475	0.1279149288%	1,026,174	0.1406531388%
Morris County	71400	Morris	3,752,882	0.4886125690%	3,721,591	0.5101020447%
Morris County	71403	Morris	1,187,648	0.1546277608%	1,265,009	0.1733891976%
Morris County Park Commission	71404	Morris	514,501	0.0669862936%	529,299	0.0725486767%
Morris Plains Borough	52500	Morris	341,991	0.0445260739%	305,799	0.0419145186%
Morris Township	51700	Morris	1,403,358	0.1827124747%	1,304,255	0.1787684736%
Morristown Town	32900	Morris	1,809,558	0.2355983437%	1,640,194	0.2248141489%
Mount Arlington Borough	68800	Morris	321,884	0.0419082103%	270,192	0.0370340243%
Mount Olive Township	47700	Morris	1,100,712	0.1433089871%	1,088,430	0.1491862938%
Mountain Lakes Borough	42700	Morris	311,833	0.0405996040%	319,428	0.0437825854%
Netcong Borough	69100	Morris	164,716	0.0214454672%	131,277	0.0179935587%
Parsippany Troy Hills Township	42600	Morris	2,520,598	0.3281733516%	2,466,134	0.3380220975%
Pequanock Township	46200	Morris	806,877	0.1050526619%	720,929	0.0988145546%
Randolph Township	45500	Morris	733,923	0.0955542973%	787,093	0.1078833619%
Riverdale Borough	72500	Morris	322,634	0.0420058578%	324,753	0.0445124597%
Rockaway Borough	39200	Morris	348,203	0.0453348553%	324,965	0.0445415176%
Rockaway Township	41700	Morris	1,451,564	0.1889887332%	1,325,573	0.1816904377%
Roxbury Township	46800	Morris	1,115,718	0.1452627176%	1,049,171	0.1438052361%
Washington Twp (Morris)	58100	Morris	687,870	0.0895583522%	614,551	0.0842337919%
Wharton Borough	42500	Morris	476,687	0.0620630384%	445,282	0.0610328375%
Barnegat Township	63300	Ocean	1,168,621	0.1521505097%	1,086,552	0.1489288847%
Bay Head Borough	55600	Ocean	206,149	0.0268399040%	176,579	0.0242029038%
Beach Haven Borough	62100	Ocean	254,981	0.0331976655%	214,139	0.0293510871%
Beachwood Borough	63400	Ocean	285,584	0.0371820728%	277,743	0.0380690066%
Berkeley Township Municipal Bld	53900	Ocean	1,601,512	0.2085114567%	1,479,339	0.2027664643%
Brick Township	55500	Ocean	3,499,906	0.4556759477%	3,279,402	0.4494931511%
Harvey Cedars Borough	66800	Ocean	135,682	0.0176653384%	136,040	0.0186464021%
Island Heights Borough	67400	Ocean	61,783	0.0080439381%	46,661	0.0063956172%
Jackson Bd Fire District 2	67500	Ocean	51,711	0.0067325977%	44,876	0.0061509552%
Jackson Township	49800	Ocean	2,073,291	0.2699354901%	1,918,335	0.2629377075%
Jackson Twp Fire District 3	75200	Ocean	219,039	0.0285181385%	196,193	0.0268913082%
Jackson Twp Fire District 4	75400	Ocean	55,388	0.0072113306%	52,842	0.0072428196%
Lacey Township	51800	Ocean	1,065,711	0.1387519750%	1,018,841	0.1396480369%
Lakehurst Borough	52700	Ocean	104,693	0.0136306752%	86,378	0.0118394510%
Lakewood Township	33800	Ocean	3,150,410	0.4101727482%	2,936,928	0.4025517522%
Lakewood Twp Fire District 1	75000	Ocean	117,023	0.0152359996%	104,287	0.0142941586%

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Employer/Nonemployer	Employer number	County	2014		2013	
			Employer/ nonemployer contributions	Allocation percentage	Employer/ nonemployer contributions	Allocation percentage
Lavallette Borough	67900	Ocean	\$ 264,189	0.0343965161%	\$ 245,018	0.0335835353%
Little Egg Harbor Township	68200	Ocean	939,963	0.1223800099%	834,593	0.1143939771%
Long Beach Township	55000	Ocean	934,714	0.1216966078%	907,787	0.1244263555%
Manchester Township	54800	Ocean	1,538,547	0.2003136262%	1,449,605	0.1986909562%
Mantoloking Borough	47400	Ocean	182,527	0.0237643993%	170,938	0.0234297168%
Ocean County	71500	Ocean	6,006,445	0.7820188650%	5,575,894	0.7642631687%
Ocean County	71503	Ocean	1,564,764	0.2037269911%	1,471,241	0.2016565072%
Ocean Gate Borough	69400	Ocean	104,275	0.0135762530%	91,643	0.0125611013%
Ocean Township (Ocean)	61100	Ocean	421,128	0.0548294441%	404,257	0.0554097219%
Pine Beach Borough	69900	Ocean	97,865	0.0127416927%	78,854	0.0108081696%
Plumsted Fire District #1	85402	Ocean	124,330	0.0161873463%	114,833	0.0157396522%
Plumsted Township	72300	Ocean	147,362	0.0191860350%	146,879	0.0201320559%
Point Pleasant Beach Borough	46700	Ocean	560,905	0.0730279377%	511,529	0.0701130212%
Point Pleasant Borough	54200	Ocean	773,247	0.1006741494%	710,336	0.0973626188%
Seaside Heights Borough	54700	Ocean	550,225	0.0716374378%	510,769	0.0700088514%
Seaside Park Borough	55400	Ocean	314,757	0.0409802990%	290,908	0.0398734750%
Ship Bottom Borough	61600	Ocean	262,008	0.0341125572%	245,738	0.0336822225%
South Toms River Borough	72700	Ocean	165,242	0.0215139506%	147,780	0.0202555520%
Stafford Township	56400	Ocean	1,355,729	0.1765113397%	1,292,599	0.1771708371%
Surf City Borough	73100	Ocean	179,568	0.0233791475%	157,424	0.0215774125%
Toms River Township	48700	Ocean	4,115,357	0.5358055905%	3,872,157	0.5307394615%
Tuckerton Borough	73400	Ocean	134,056	0.0174536387%	136,652	0.0187302862%
Bloomingtondale Borough	55700	Passaic	396,842	0.0516674889%	363,593	0.0498360870%
Clifton City	34800	Passaic	6,716,437	0.8744574269%	6,200,600	0.8498888616%
Haledon Borough	42000	Passaic	402,375	0.0523878668%	363,309	0.0497971603%
Hawthorne Borough	28200	Passaic	789,424	0.1027803402%	762,172	0.1044675505%
Little Falls Twp	41600	Passaic	529,398	0.0689258327%	503,694	0.0690391124%
North Haledon Borough	41900	Passaic	494,841	0.0644266279%	460,490	0.0631173309%
Passaic City	22501	Passaic	3,573,060	0.4652003516%	3,586,345	0.4915644727%
Passaic City	22502	Passaic	2,363,657	0.3077401632%	2,104,433	0.2884453386%
Passaic County	71600	Passaic	10,822,807	1.4090929403%	10,241,970	1.4038216018%
Passaic County	71603	Passaic	1,780,335	0.2317936077%	1,710,948	0.2345120872%
Paterson City	30701	Passaic	8,580,280	1.1171234943%	8,077,555	1.1071547953%
Paterson City	30702	Passaic	6,975,968	0.9082474871%	6,331,371	0.8678130651%
Pompton Lakes Borough	40300	Passaic	446,776	0.0581687272%	454,554	0.0623037096%
Prospect Park Borough	43800	Passaic	388,994	0.0506457058%	344,712	0.0472481517%
Ringwood Borough	44900	Passaic	536,879	0.0698998336%	462,153	0.0633452710%
Totowa Borough	40000	Passaic	675,808	0.0879879205%	711,943	0.0975828832%
Wanaque Borough	40400	Passaic	619,715	0.0806848012%	554,365	0.0759843626%
Wayne Township	29400	Passaic	3,697,465	0.4813974627%	3,445,206	0.4722191732%
West Milford Township	24200	Passaic	1,121,316	0.1459915583%	1,102,107	0.1510609398%
West Paterson Borough	43000	Passaic	589,248	0.0767181007%	551,556	0.0755993454%
South Jersey Trans Authority	78600	Regional	366,966	0.047777346%	365,039	0.0500342838%
Carneys Point Township	25700	Salem	368,671	0.0479997198%	327,456	0.0448829480%
Lower Alloways Creek Township	54900	Salem	205,595	0.0267677750%	195,583	0.0268076982%
Penns Grove Borough	28500	Salem	268,252	0.0349255049%	239,516	0.0328294005%
Pennsville Township	26800	Salem	432,631	0.0563270959%	406,760	0.0557527970%
Salem City	20400	Salem	347,528	0.0452469726%	357,107	0.0489470796%
Salem County	71700	Salem	1,938,642	0.2524046448%	1,852,935	0.2539736183%
Salem County	71703	Salem	438,134	0.0570435679%	413,185	0.0566334434%
Woodstown Borough	48500	Salem	154,831	0.0201584736%	132,727	0.0181923038%
Bedminster Township	42300	Somerset	396,298	0.0515966619%	363,162	0.0497770117%
Bernards Township	53000	Somerset	1,001,598	0.1304046788%	923,004	0.1265120825%
Bernardsville Boro	42200	Somerset	400,358	0.0521252602%	382,785	0.0524666497%
Bound Brook Borough	43400	Somerset	588,446	0.0766136830%	540,435	0.0740750390%
Branchburg Township	55800	Somerset	613,672	0.0798980230%	560,037	0.0767617986%
Bridgewater Twp	59700	Somerset	1,757,625	0.2288368424%	1,815,576	0.2488529852%
Far Hills Borough	65200	Somerset	149,819	0.0195059281%	138,890	0.0190370390%
Franklin Township (Somerset)	59600	Somerset	2,610,103	0.3398266005%	2,262,629	0.3101285658%
Green Brook Township	61900	Somerset	429,340	0.0558986188%	409,487	0.0561265749%
Hillsborough Township	51200	Somerset	1,385,834	0.1804309091%	1,294,295	0.1774033003%
Manville Borough	41000	Somerset	587,406	0.0764782785%	553,228	0.0758285190%
Montgomery Township	68700	Somerset	646,670	0.0841942512%	633,474	0.0868274839%
North Plainfield Borough	21300	Somerset	1,835,195	0.2389361945%	1,679,618	0.2302178225%
Peapack & Gladstone Borough	60400	Somerset	176,766	0.0230143365%	154,546	0.0211829378%
Raritan Borough	46100	Somerset	406,660	0.0529457594%	363,255	0.0497897588%
Somerset County Finance Office	71800	Somerset	2,963,856	0.3858840471%	2,877,503	0.3944066298%
Somerset County Finance Office	71803	Somerset	1,345,933	0.1752359336%	1,247,015	0.1709228395%

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			Employer/ nonemployer contributions	Allocation percentage	Employer/ nonemployer contributions	Allocation percentage
Somerville Borough	21600	Somerset	\$ 770,178	0.1002745760%	\$ 724,898	0.0993585679%
South Bound Brook Borough	48200	Somerset	268,408	0.0349458156%	243,532	0.0333798559%
Warren Township	51300	Somerset	745,089	0.0970080728%	682,602	0.0935612419%
Watchung Borough	29800	Somerset	650,914	0.0847468057%	716,796	0.0982480625%
NJ Transit Corporation	62300	Statewide	4,985,786	0.6491325083%	4,559,097	0.6248952939%
Waterfront Comm of NY Harbor	60600	Statewide	40,747	0.0053051219%	35,667	0.0048887182%
Stanhope Borough	72900	Sussex	171,536	0.0223334082%	160,482	0.0219965591%
Andover Township	63200	Sussex	258,851	0.0337015265%	222,934	0.0305565790%
Byram Township	55900	Sussex	355,367	0.0462675839%	375,961	0.0515313141%
Franklin Borough	65400	Sussex	272,052	0.0354202521%	235,867	0.0323292482%
Hamburg Borough	66000	Sussex	93,416	0.0121624479%	92,546	0.0126848716%
Hardyston Township	66700	Sussex	357,123	0.0464962092%	341,682	0.0468328430%
Hopatcong Borough	47800	Sussex	581,201	0.0756704084%	568,646	0.0779417962%
Newton Town	23600	Sussex	571,949	0.0744658293%	527,189	0.0722594683%
Ogdensburg Borough	69500	Sussex	119,248	0.0155256871%	109,533	0.0150132046%
Sparta Township	47500	Sussex	883,327	0.1150061938%	803,110	0.1100787414%
Sussex County	71903	Sussex	2,279,365	0.2967656293%	2,027,085	0.2778435898%
Vernon Township	54600	Sussex	727,725	0.0947473387%	701,698	0.0961786463%
Berkeley Heights Township	49300	Union	660,854	0.0860409602%	605,721	0.0830235027%
Clark Township	52600	Union	950,600	0.1237649114%	763,142	0.1046005041%
Cranford Township	25401	Union	1,163,071	0.1514279184%	1,070,558	0.1467366577%
Cranford Township	25402	Union	640,278	0.0833620344%	597,877	0.0819483603%
Elizabeth City	21001	Union	7,698,656	1.0023390253%	6,951,603	0.9528255266%
Elizabeth City	21002	Union	5,734,514	0.7466143666%	4,994,841	0.6846207998%
Fanwood Borough	31100	Union	403,791	0.0525722253%	324,873	0.0445289075%
Garwood Borough	29700	Union	293,042	0.0381530793%	280,579	0.0384577246%
Hillside Township	34301	Union	1,676,937	0.2183315371%	1,588,707	0.2177570531%
Hillside Township	34302	Union	1,162,623	0.1513695903%	1,018,609	0.1396162377%
Kenilworth Borough	31000	Union	616,875	0.0803150428%	607,453	0.0832609003%
Linden City	35900	Union	5,710,417	0.7434770186%	5,222,726	0.7158559905%
Mountainside Borough	39500	Union	576,018	0.0749955993%	509,187	0.0697920136%
New Providence Borough	50300	Union	587,295	0.0764638267%	518,338	0.0710463008%
Plainfield City	20600	Union	5,044,044	0.6567175032%	4,358,457	0.5973944551%
Rahway City	34100	Union	2,872,492	0.3739887627%	2,859,218	0.3919003856%
Roselle Borough	21800	Union	2,146,440	0.2794592430%	1,937,553	0.2655718339%
Roselle Park Borough	25000	Union	731,956	0.0952982006%	613,663	0.0841120776%
Scotch Plains Township	34500	Union	1,184,216	0.1541809260%	1,085,736	0.1488170392%
Springfield Township (Union)	26200	Union	1,461,071	0.1902265125%	1,300,322	0.1782293946%
Summit City	28100	Union	2,018,053	0.2627436889%	1,887,969	0.2587755740%
Union County	72000	Union	5,505,347	0.7167775968%	5,541,707	0.7595773076%
Union County	72001	Union	1,122,343	0.1461252703%	1,100,854	0.1508891967%
Union County	72003	Union	4,711,092	0.6133682767%	4,554,595	0.6242782246%
Union Township (Union)	32600	Union	5,926,637	0.7716281328%	5,680,836	0.7786471053%
Westfield Town	20800	Union	1,880,221	0.2447984277%	1,790,583	0.2454273050%
Winfield Township	74100	Union	148,730	0.0193641440%	123,695	0.0169543274%
Belvidere Town	63500	Warren	86,525	0.0112652629%	78,213	0.0107203105%
Blairstown Township	63600	Warren	80,522	0.0104836926%	75,414	0.0103366640%
Greenwich Township (Warren)	65900	Warren	195,746	0.0254854685%	176,583	0.0242034521%
Hackettstown Town	56900	Warren	367,733	0.0478775954%	326,866	0.0448020793%
Independence Twp	60500	Warren	141,707	0.0184497731%	127,114	0.0174229547%
Lopatcong Township	50900	Warren	321,305	0.0418328265%	283,511	0.0388596009%
Mansfield Township (Warren)	54100	Warren	208,398	0.0271327162%	194,907	0.0267150418%
Phillipsburg Town	38800	Warren	751,470	0.0978388575%	688,289	0.0943407339%
Pohatcong Township	51900	Warren	270,836	0.0352619330%	286,602	0.0392832706%
Warren Co Bd of Chosen Frhldr	72103	Warren	1,483,046	0.1930875834%	1,365,520	0.1871657966%
Washington Twp (Warren)	60700	Warren	577,180	0.0751468878%	569,346	0.0780377421%
Total Non Special Funding Situation			<u>768,069,067</u>	<u>100.0000000000%</u>	<u>729,577,746</u>	<u>100.0000000000%</u>
Total Local Group			<u>824,314,067</u>		<u>778,367,746</u>	
Total			<u>\$ 894,944,278</u>		<u>\$ 848,748,793</u>	

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

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014								
Employer/Nonemployer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
State Group:								
Non Special Funding Situations:								
Employer:								
State of New Jersey			\$ 3,217,038,647	3,412,100,302	—	69,369,105	8,611,495	77,980,600
Kean University	412		10,641,228	9,962,700	—	202,545	—	202,545
Montclair State University	414		13,598,618	14,894,249	—	302,805	409,765	712,570
New Jersey Institute of Technology	62400		18,281,566	18,070,857	—	367,386	—	367,386
Richard Stockton College of New Jersey	421		8,246,274	6,515,401	—	132,460	—	132,460
Rowan University	410		13,253,439	14,428,274	—	293,331	329,692	623,023
Rutgers Biomedical	497		17,103,690	16,713,277	—	339,786	—	339,786
Rutgers Biomedical	498		8,409,147	7,170,321	—	145,775	—	145,775
Rutgers, The State University of New Jersey	90011		39,397,806	38,549,311	—	783,720	—	783,720
The College of New Jersey	415		4,489,851	5,419,959	—	110,190	533,413	643,603
William Paterson University of NJ	413		10,173,382	9,226,789	—	187,584	—	187,584
Total State Group			3,360,633,648	3,553,051,440	—	72,234,687	9,884,365	82,119,052
Local Group:								
Special Funding Situations:								
Nonemployer (State of New Jersey)								
			1,239,171,400	1,354,554,686	—	—	—	—
Non Special Funding Situations:								
Absecon City	56600	Atlantic	7,425,224	7,382,171	—	277,152	315,535	592,687
Atlantic City	30801	Atlantic	142,372,576	127,967,304	—	4,804,327	—	4,804,327
Atlantic City	30802	Atlantic	103,937,613	98,404,097	—	3,694,424	50,286	3,744,710
Atlantic County	70100	Atlantic	68,733,456	63,885,821	—	2,398,491	—	2,398,491
Atlantic County	70103	Atlantic	24,860,302	24,219,203	—	909,271	616,361	1,525,632
Brigantine City	50201	Atlantic	14,074,025	13,452,518	—	505,053	119,963	625,016
Brigantine City	50202	Atlantic	14,918,688	14,266,235	—	535,603	132,790	668,393
Buena Borough	58900	Atlantic	2,430,347	1,340,337	—	50,321	—	50,321
Egg Harbor City	59900	Atlantic	4,882,122	4,488,720	—	168,522	—	168,522
Egg Harbor Township	58200	Atlantic	30,004,943	30,003,238	—	1,126,424	1,427,617	2,554,041
Galloway Township	53800	Atlantic	21,324,959	17,855,420	—	670,353	—	670,353
Hamilton Township (Atlantic)	59100	Atlantic	17,487,428	16,640,207	—	624,730	82,660	707,390
Hammonton Town	36500	Atlantic	9,842,014	9,338,778	—	350,609	23,129	373,738
Linwood City	54400	Atlantic	6,349,200	6,214,879	—	233,328	183,461	416,789
Longport Borough	38700	Atlantic	5,078,916	5,020,908	—	188,502	190,538	379,040
Margate City	32800	Atlantic	25,396,437	23,046,424	—	865,241	—	865,241
Mullica Township	68900	Atlantic	3,216,792	3,194,781	—	119,943	133,722	253,665
Northfield City	45400	Atlantic	9,854,915	9,103,875	—	341,790	—	341,790
Pleasantville City	35100	Atlantic	34,576,750	32,042,289	—	1,202,976	—	1,202,976
Somers Point City	33500	Atlantic	8,492,720	9,297,654	—	349,066	1,117,319	1,466,385
Ventnor City	32100	Atlantic	31,496,147	29,481,958	—	1,106,853	—	1,106,853
Allendale Borough	52000	Bergen	6,260,443	5,474,107	—	205,517	—	205,517
Alpine Borough	46000	Bergen	6,468,825	5,886,215	—	220,988	—	220,988
Bergen County	70200	Bergen	284,412,753	266,416,799	—	10,002,192	—	10,002,192
Bergenfield Borough	29000	Bergen	24,592,462	22,334,264	—	838,504	—	838,504
Bogota Borough	28900	Bergen	7,007,803	6,215,288	—	233,343	—	233,343
Carlstadt Borough	21700	Bergen	11,900,986	11,259,960	—	422,737	—	422,737
Cliffside Park Borough	25300	Bergen	19,924,098	18,570,512	—	697,200	—	697,200
Closter Borough	38400	Bergen	9,087,693	8,775,030	—	329,444	155,964	485,408
Cresskill Borough	31200	Bergen	10,658,143	12,100,160	—	454,281	1,784,630	2,238,911
Demarest Borough	37500	Bergen	7,496,307	6,522,105	—	244,862	—	244,862
Dumont Borough	27800	Bergen	16,992,711	16,166,634	—	606,950	77,822	684,772
East Rutherford Borough	22100	Bergen	20,379,037	20,381,358	—	765,185	922,703	1,737,888
Edgewater Borough	44300	Bergen	15,146,113	13,493,969	—	506,609	—	506,609
Elmwood Park Borough	33100	Bergen	17,288,977	16,987,099	—	637,753	556,140	1,193,893
Emerson Borough	43500	Bergen	8,742,284	7,587,807	—	284,872	—	284,872
Englewood City	27201	Bergen	42,272,037	40,935,008	—	1,536,839	829,392	2,366,231
Englewood City	27202	Bergen	24,035,026	23,421,486	—	879,322	601,458	1,480,780
Englewood Cliffs Borough	44100	Bergen	11,873,799	13,465,931	—	505,557	1,975,467	2,481,024
Fair Lawn Borough	32300	Bergen	25,613,037	24,834,146	—	932,358	530,191	1,462,549
Fairview Borough	26600	Bergen	13,139,455	13,422,924	—	503,942	876,855	1,380,797
Fort Lee Borough	42900	Bergen	46,406,580	44,775,047	—	1,681,007	765,520	2,446,527
Franklin Lakes Borough	43900	Bergen	9,790,228	8,972,298	—	336,851	—	336,851
Garfield City	35800	Bergen	27,277,438	26,282,296	—	986,727	417,964	1,404,691
Glen Rock Borough	26900	Bergen	9,934,543	9,810,761	—	368,329	363,564	731,893
Hackensack City	28000	Bergen	96,329,754	91,171,863	—	3,422,902	20,563	3,443,465
Harrington Park Borough	44500	Bergen	4,742,198	5,362,347	—	201,321	775,045	976,366
Hasbrouck Heights Borough	30400	Bergen	15,154,968	12,762,418	—	479,145	—	479,145
Haworth Borough	41500	Bergen	4,816,287	4,262,792	—	160,040	—	160,040
Hillsdale Borough	28800	Bergen	9,430,150	8,001,028	—	300,386	—	300,386
Ho-Ho-Kus Borough	29900	Bergen	7,322,928	6,846,511	—	257,041	—	257,041
Leonia Borough	23100	Bergen	9,330,041	8,472,030	—	318,069	—	318,069
Little Ferry Borough	29500	Bergen	10,907,925	11,037,438	—	414,383	634,233	1,048,616
Lodi Borough	41100	Bergen	20,595,474	19,256,746	—	722,964	—	722,964
Lyndhurst Township	24800	Bergen	24,044,137	22,609,980	—	848,855	—	848,855
Mahwah Township	30600	Bergen	27,172,827	26,077,430	—	979,035	324,199	1,303,234
Maywood Borough	37400	Bergen	10,792,454	9,953,410	—	373,685	—	373,685
Midland Park Borough	54000	Bergen	5,467,128	5,100,814	—	191,502	—	191,502
Montvale Borough	24300	Bergen	8,958,629	9,268,927	—	347,987	701,483	1,049,470
Moonachie Borough	48000	Bergen	7,724,587	7,755,283	—	291,160	395,103	686,263
New Milford Borough	27300	Bergen	15,199,065	14,379,191	—	539,844	—	539,844

Deferred inflows of resources – June 30, 2014				Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014				
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 employer pension expense excluding that attributable to employer-paid member contributions
—	—	84,307,038	—	84,307,038	267,550,703	—	1,665,667	269,216,370
—	—	246,161	1,020,647	1,266,808	781,198	—	(197,417)	583,781
—	—	368,011	—	368,011	1,167,893	—	79,258	1,247,151
—	—	446,499	996,584	1,443,083	1,416,978	—	(192,763)	1,224,215
—	—	160,984	1,746,002	1,906,986	510,888	—	(337,718)	173,170
—	—	356,497	—	356,497	1,131,354	—	63,770	1,195,124
—	—	412,956	1,085,559	1,498,515	1,310,527	—	(209,973)	1,100,554
—	—	177,166	1,363,421	1,540,587	562,242	—	(263,718)	298,524
—	—	952,486	2,460,281	3,412,767	3,022,741	—	(475,876)	2,546,865
—	—	133,918	—	133,918	424,992	—	103,175	528,167
—	—	227,978	1,211,871	1,439,849	723,494	—	(234,405)	489,089
—	—	87,789,694	9,884,365	97,674,059	278,603,010	—	—	278,603,010
—	—	—	—	—	171,628,286	—	—	171,628,286
—	—	753,326	—	753,326	507,542	4,474	61,032	573,048
—	—	13,058,634	5,975,497	19,034,131	8,798,066	—	(1,155,802)	7,642,264
—	—	10,041,808	—	10,041,808	6,765,523	39,019	9,727	6,814,269
—	—	6,519,333	1,019,093	7,538,426	4,392,307	5,197	(197,117)	4,200,387
—	—	2,471,488	—	2,471,488	1,665,130	29,927	119,219	1,814,276
—	—	1,372,784	—	1,372,784	924,894	—	23,204	948,098
—	—	1,455,821	—	1,455,821	980,839	—	25,685	1,006,524
—	—	136,777	849,507	986,284	92,151	—	(164,315)	(72,164)
—	—	458,059	115,845	573,904	308,610	—	(22,407)	286,203
—	—	3,061,730	—	3,061,730	2,062,796	333	276,135	2,339,264
—	—	1,822,086	2,056,767	3,878,853	1,227,604	—	(397,827)	829,777
—	—	1,698,077	—	1,698,077	1,144,055	—	15,988	1,160,043
—	—	952,991	—	952,991	642,064	—	4,474	646,538
—	—	634,208	—	634,208	427,288	—	35,486	462,774
—	—	512,367	—	512,367	345,200	2,679	36,854	384,733
—	—	2,351,810	871,440	3,223,250	1,584,498	—	(168,557)	1,415,941
—	—	326,017	—	326,017	219,649	—	25,865	245,514
—	—	929,020	195,701	1,124,721	625,914	16,421	(37,853)	604,482
—	—	3,269,808	597,524	3,867,332	2,202,986	—	(115,575)	2,087,411
—	—	948,794	—	948,794	639,236	—	216,116	855,352
—	—	3,008,535	283,523	3,292,058	2,026,957	—	(54,840)	1,972,117
—	—	558,614	398,161	956,775	376,358	3,098	(77,014)	302,442
—	—	600,668	207,826	808,494	404,692	3,698	(40,198)	368,192
—	—	27,186,940	2,389,910	29,576,850	18,316,807	83,587	(462,265)	17,938,129
—	—	2,279,137	828,427	3,107,564	1,535,535	—	(160,237)	1,375,298
—	—	634,249	368,036	1,002,285	427,316	—	(71,187)	356,129
—	—	1,149,041	823	1,149,864	774,150	—	(159)	773,991
—	—	1,895,058	249,696	2,144,754	1,276,768	—	(48,297)	1,228,471
—	—	895,462	—	895,462	603,305	468	30,167	633,940
—	—	1,234,781	—	1,234,781	831,916	7,941	345,189	1,185,046
—	—	665,559	505,663	1,171,222	448,411	—	(97,807)	350,604
—	—	1,649,751	—	1,649,751	1,111,496	—	15,053	1,126,549
—	—	2,079,849	—	2,079,849	1,401,268	—	188,144	1,589,412
—	—	1,377,014	741,659	2,118,673	927,743	—	(143,454)	784,289
—	—	1,733,476	—	1,733,476	1,167,905	—	107,571	1,275,476
—	—	774,310	605,960	1,380,270	521,680	31,532	(117,207)	436,005
—	—	4,177,280	—	4,177,280	2,814,382	—	160,424	2,974,806
—	—	2,390,084	—	2,390,084	1,610,285	—	116,336	1,726,621
—	—	1,374,153	—	1,374,153	925,816	57,632	382,102	1,365,550
—	—	2,534,241	—	2,534,241	1,707,408	96,879	102,551	1,906,838
—	—	1,369,764	—	1,369,764	922,859	—	169,605	1,092,464
—	—	4,569,143	—	4,569,143	3,078,394	—	148,070	3,226,464
—	—	915,593	258,017	1,173,610	616,867	12,156	(49,906)	579,117
—	—	2,682,020	—	2,682,020	1,806,972	7,778	80,844	1,895,594
—	—	1,001,155	—	1,001,155	674,514	338	70,322	745,174
—	—	9,303,782	—	9,303,782	6,268,289	198,822	3,977	6,471,088
—	—	547,209	—	547,209	368,674	—	149,912	518,586
—	—	1,302,362	1,396,908	2,699,270	877,447	—	(270,195)	607,252
—	—	435,004	260,752	695,756	293,077	—	(50,435)	242,642
—	—	816,478	816,411	1,632,889	550,090	2,837	(157,913)	395,014
—	—	698,663	73,105	771,768	470,714	3,359	(14,140)	459,933
—	—	864,542	315,429	1,179,971	582,473	—	(61,012)	521,461
—	—	1,126,334	—	1,126,334	758,851	—	122,676	881,527
—	—	1,965,086	204,560	2,169,646	1,323,948	30,086	(39,567)	1,314,467
—	—	2,307,272	124,810	2,432,082	1,554,491	—	(24,141)	1,530,350
—	—	2,661,114	—	2,661,114	1,792,887	—	62,708	1,855,595
—	—	1,015,712	228,979	1,244,691	684,321	14,287	(44,290)	654,318
—	—	520,521	63,993	584,514	350,693	1,510	(12,378)	339,825
—	—	945,863	—	945,863	637,261	—	135,683	772,944
—	—	791,401	—	791,401	533,195	—	76,422	609,617
—	—	1,467,348	2,116	1,469,464	988,605	89,174	(409)	1,077,370

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer/Nonemployer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
North Arlington Borough	34000	Bergen	\$ 13,331,566	12,453,177	—	467,535	—	467,535
Northvale Borough	48400	Bergen	5,423,578	5,547,232	—	208,262	367,826	576,088
Norwood Borough	43700	Bergen	6,267,075	6,167,073	—	231,533	209,941	441,474
Oakland Borough	49600	Bergen	12,719,246	11,863,373	—	445,391	—	445,391
Old Tappan Borough	48900	Bergen	5,922,286	5,796,286	—	217,612	170,497	388,109
Oradell Borough	23200	Bergen	9,193,324	8,911,128	—	334,554	187,975	522,529
Palisades Park Borough	35000	Bergen	12,590,474	13,295,457	—	499,157	1,223,982	1,723,139
Paramus Borough	27400	Bergen	40,765,801	39,029,778	—	1,465,310	404,320	1,869,630
Park Ridge Borough	43200	Bergen	7,869,249	7,700,075	—	289,087	224,997	514,084
Ramsey Borough	36800	Bergen	14,466,172	14,029,547	—	526,717	302,364	829,081
Ridgefield Borough	27500	Bergen	13,320,250	13,956,651	—	523,980	1,198,008	1,721,988
Ridgefield Park Village	35200	Bergen	12,407,510	12,384,605	—	464,960	570,682	1,035,642
Ridgewood Village	32000	Bergen	40,473,945	38,301,109	—	1,437,954	3,597	1,441,551
River Edge Borough	20100	Bergen	10,237,624	9,996,810	—	375,314	274,361	649,675
River Vale Township	48300	Bergen	10,253,440	10,507,969	—	394,505	713,768	1,108,273
Rochelle Park Township	42800	Bergen	9,850,250	9,807,846	—	368,220	431,614	799,834
Rutherford Borough	31600	Bergen	18,510,026	15,307,355	—	574,690	—	574,690
Saddle Brook Township	24400	Bergen	15,832,285	14,149,594	—	531,224	—	531,224
Saddle River Borough	50400	Bergen	10,644,531	9,926,731	—	372,683	—	372,683
South Hackensack Township	50600	Bergen	7,995,634	7,841,298	—	294,389	244,157	538,546
Teaneck Township	21500	Bergen	79,193,839	74,076,377	—	2,781,079	—	2,781,079
Tenafly Borough	31400	Bergen	17,960,826	14,811,165	—	556,061	—	556,061
Upper Saddle River Boro	48800	Bergen	8,065,223	8,060,315	—	302,612	379,798	682,410
Waldwick Borough	49001	Bergen	8,122,092	7,761,818	—	291,405	67,810	359,215
Wallington Borough	34600	Bergen	10,119,675	9,557,237	—	358,811	—	358,811
Washington Township (Bergen)	46900	Bergen	9,919,857	9,157,609	—	343,808	—	343,808
Westwood Borough	40200	Bergen	12,745,886	12,184,438	—	457,445	109,890	567,335
Woodcliff Lake Borough	47000	Bergen	8,888,786	8,692,438	—	326,344	249,494	575,838
Wood-Ridge Borough	33300	Bergen	10,946,099	10,884,751	—	408,651	467,032	875,683
Wyckoff Township	47200	Bergen	11,440,106	11,501,823	—	431,818	599,543	1,031,361
Beverly City_Municipal Bldg	36600	Burlington	1,466,951	1,474,354	—	55,352	76,427	131,779
Bordentown City	37900	Burlington	3,951,798	3,572,234	—	134,114	—	134,114
Bordentown Fire District #1	63800	Burlington	1,032,893	849,109	—	31,878	—	31,878
Bordentown Twp	52200	Burlington	6,759,825	6,448,963	—	242,116	46,683	288,799
Bordentown Twp Fire District 2	63700	Burlington	2,200,590	2,334,698	—	87,653	223,574	311,227
Burlington City	41300	Burlington	11,037,389	11,385,084	—	427,435	833,611	1,261,046
Burlington County/Payroll Dept	70300	Burlington	64,330,854	59,514,249	—	2,234,367	—	2,234,367
Burlington County/Payroll Dept	70303	Burlington	12,824,549	12,014,718	—	451,073	—	451,073
Burlington Township	54500	Burlington	15,549,977	14,319,479	—	537,602	—	537,602
Chesterfield Township	76000	Burlington	3,000,830	2,059,949	—	77,337	—	77,337
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	401,459	362,615	—	13,614	—	13,614
Cinnaminson Township	29200	Burlington	8,921,639	8,343,302	—	313,236	—	313,236
Cinnaminson Twp Fire Dist #1	64200	Burlington	3,990,009	3,782,325	—	142,001	6,127	148,128
Delanco Township	45300	Burlington	3,285,561	2,791,288	—	104,794	—	104,794
Delran Township	61700	Burlington	11,750,001	11,097,970	—	416,655	—	416,655
Eastampton Township	59000	Burlington	4,355,845	4,400,085	—	165,194	246,645	411,839
Edgewater Park Township	61800	Burlington	3,162,966	2,986,082	—	112,108	—	112,108
Evesham Township	55200	Burlington	41,847,091	40,279,842	—	1,512,242	605,280	2,117,522
Florence Township	36300	Burlington	8,048,094	7,872,956	—	295,578	228,234	523,812
Florence Twp. Fire Dist. #1	77600	Burlington	671,522	646,323	—	24,265	9,669	33,934
Lumberton Township	61400	Burlington	4,790,157	5,150,896	—	193,382	547,608	740,990
Mansfield Township (Burlington)	68300	Burlington	3,853,511	3,679,572	—	138,144	29,509	167,653
Maple Shade Township	29300	Burlington	12,717,460	11,407,472	—	428,275	—	428,275
Medford Lakes Borough	62900	Burlington	2,361,469	2,138,676	—	80,293	—	80,293
Medford Township	49500	Burlington	13,110,519	12,554,718	—	471,347	132,258	603,605
Moorestown Township	39600	Burlington	14,447,040	13,369,435	—	501,934	—	501,934
Mount Holly Township	39800	Burlington	6,885,281	6,880,101	—	258,302	323,357	581,659
Mount Laurel Fire District #1	75300	Burlington	11,798,744	12,120,157	—	455,032	846,600	1,301,632
Mount Laurel Township	49900	Burlington	24,476,026	24,065,713	—	903,509	802,431	1,705,940
New Hanover Township	69200	Burlington	638,340	265,840	—	9,981	—	9,981
North Hanover Township	69300	Burlington	2,095,251	1,906,311	—	71,569	—	71,569
Palmyra Borough	38300	Burlington	4,345,276	4,132,640	—	155,153	18,663	173,816
Pemberton Borough	69700	Burlington	1,078,229	897,701	—	33,703	—	33,703
Pemberton Township	62800	Burlington	16,168,127	16,824,962	—	631,666	1,351,747	1,983,413
Riverside Township	25100	Burlington	10,159,289	5,034,993	—	189,031	—	189,031
Riverton Borough	37100	Burlington	1,580,964	1,581,512	—	59,375	75,787	135,162
Springfield Township (Burl)	72800	Burlington	2,208,553	1,896,698	—	71,208	—	71,208
Westampton Township	62200	Burlington	9,893,800	9,466,391	—	355,400	92,745	448,145
Willingboro Township	49100	Burlington	31,407,353	29,736,661	—	1,116,415	16,434	1,132,849
Audubon Borough	23400	Camden	5,384,675	5,708,289	—	214,309	543,049	757,358
Barrington Borough	48100	Camden	5,023,066	4,798,092	—	180,137	40,020	220,157
Bellmawr Borough	37300	Camden	6,781,909	6,747,066	—	253,308	292,165	545,473
Berlin Borough	52800	Camden	5,321,664	5,226,315	—	196,214	169,032	365,246
Berlin Township	52300	Camden	5,931,123	5,435,259	—	204,058	—	204,058
Brooklawn Borough	47300	Camden	2,612,253	1,911,700	—	71,772	—	71,772
Camden City	21201	Camden	92,190,892	15,405,227	—	578,365	—	578,365
Camden City	21202	Camden	69,080,687	67,406,121	—	2,530,655	1,807,373	4,338,028
Camden Co Bd of Chosen Frhldr	70401	Camden	124,713,755	118,943,695	—	4,465,551	830,376	5,295,927
Camden Co Bd of Chosen Frhldr	70403	Camden	31,694,926	30,549,789	—	1,146,943	495,538	1,642,481

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

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 employer pension expense excluding that attributable to employer-paid member contributions
—	—	1,270,805	142,883	1,413,688	856,186	—	(27,637)	828,549
—	—	566,076	—	566,076	381,386	—	71,146	452,532
—	—	629,329	—	629,329	424,001	40,795	40,608	505,404
—	—	1,210,617	152,108	1,362,725	815,636	18,230	(29,421)	804,445
—	—	591,491	—	591,491	398,509	—	32,978	431,487
—	—	909,351	—	909,351	612,662	—	36,359	649,021
—	—	1,356,757	—	1,356,757	914,095	—	236,747	1,150,842
—	—	3,982,858	—	3,982,858	2,683,393	—	78,205	2,761,598
—	—	785,767	—	785,767	529,399	—	43,520	572,919
—	—	1,431,668	—	1,431,668	964,566	126,057	58,484	1,149,107
—	—	1,424,229	—	1,424,229	959,554	2,485	231,723	1,193,762
—	—	1,263,807	—	1,263,807	851,472	—	110,383	961,855
—	—	3,908,500	—	3,908,500	2,633,295	—	696	2,633,991
—	—	1,020,141	—	1,020,141	687,305	—	53,068	740,373
—	—	1,072,303	—	1,072,303	722,449	—	138,060	860,509
—	—	1,000,858	—	1,000,858	674,313	—	83,484	757,797
—	—	1,562,064	1,954,515	3,516,579	1,052,418	—	(378,049)	674,369
—	—	1,443,919	736,028	2,179,947	972,819	—	(142,365)	830,454
—	—	1,012,990	128,656	1,141,646	682,487	—	(24,885)	657,602
—	—	800,178	—	800,178	539,108	24,319	47,226	610,653
—	—	7,559,246	759,814	8,319,060	5,092,932	—	(146,966)	4,945,966
—	—	1,511,430	1,933,730	3,445,160	1,018,304	—	(374,029)	644,275
—	—	822,528	—	822,528	554,166	—	73,462	627,628
—	—	792,067	—	792,067	533,644	16,792	13,116	563,552
—	—	975,284	16,072	991,356	657,083	—	(3,109)	653,974
—	—	934,503	202,532	1,137,035	629,608	—	(39,175)	590,433
—	—	1,243,381	—	1,243,381	837,710	2,782	21,255	861,747
—	—	887,034	—	887,034	597,626	—	48,258	645,884
—	—	1,110,752	—	1,110,752	748,353	—	90,335	838,688
—	—	1,173,722	—	1,173,722	790,779	—	115,966	906,745
—	—	150,453	—	150,453	101,365	—	14,783	116,148
—	—	364,534	147,902	512,436	245,600	8,668	(28,608)	225,660
—	—	86,649	113,554	200,203	58,378	—	(21,964)	36,414
—	—	658,095	—	658,095	443,382	8,691	9,029	461,102
—	—	238,248	—	238,248	160,516	—	43,244	203,760
—	—	1,161,810	—	1,161,810	782,752	—	161,240	943,992
—	—	6,073,229	1,201,309	7,274,538	4,091,750	—	(232,361)	3,859,389
—	—	1,226,062	106,320	1,332,382	826,041	—	(20,565)	805,476
—	—	1,461,255	349,033	1,810,288	984,499	—	(67,511)	916,988
—	—	210,211	690,273	900,484	141,627	—	(133,515)	8,112
—	—	37,004	15,277	52,281	24,931	—	(2,955)	21,976
—	—	851,406	87,214	938,620	573,622	46,059	(16,869)	602,812
—	—	385,974	—	385,974	260,044	—	1,185	261,229
—	—	284,842	281,216	566,058	191,908	—	(54,394)	137,514
—	—	1,132,511	17,761	1,150,272	763,013	—	(3,435)	759,578
—	—	449,014	—	449,014	302,517	1,420	47,707	351,644
—	—	304,720	5,989	310,709	205,300	—	(1,159)	204,141
—	—	4,110,423	—	4,110,423	2,769,338	—	117,075	2,886,413
—	—	803,409	—	803,409	541,285	917	44,146	586,348
—	—	65,955	—	65,955	44,436	—	1,870	46,306
—	—	525,632	—	525,632	354,137	10,162	105,920	470,219
—	—	375,488	—	375,488	252,980	1,757	5,708	260,445
—	—	1,164,094	554,338	1,718,432	784,292	—	(107,222)	677,070
—	—	218,245	84,819	303,064	147,039	—	(16,406)	130,633
—	—	1,281,167	—	1,281,167	863,168	975	25,582	889,725
—	—	1,364,306	266,170	1,630,476	919,181	818	(51,484)	868,515
—	—	702,091	—	702,091	473,024	—	62,545	535,569
—	—	1,236,821	—	1,236,821	833,290	138,020	163,752	1,135,062
—	—	2,455,825	—	2,455,825	1,654,577	—	155,209	1,809,786
—	—	27,128	299,466	326,594	18,277	—	(57,924)	(39,647)
—	—	194,533	67,520	262,053	131,064	—	(13,060)	118,004
—	—	421,722	—	421,722	284,129	—	3,610	287,739
—	—	91,607	108,511	200,118	61,719	—	(20,989)	40,730
—	—	1,716,931	—	1,716,931	1,156,757	—	261,460	1,418,217
—	—	513,804	4,053,963	4,567,767	346,168	—	(784,132)	(437,964)
—	—	161,388	—	161,388	108,733	2,140	14,659	125,532
—	—	193,552	170,972	364,524	130,403	—	(33,070)	97,333
—	—	966,013	—	966,013	650,838	—	17,939	668,777
—	—	3,034,526	—	3,034,526	2,044,468	—	3,179	2,047,647
—	—	582,512	—	582,512	392,459	4,667	105,038	502,164
—	—	489,629	—	489,629	329,881	—	7,741	337,622
—	—	688,515	—	688,515	463,877	—	56,512	520,389
—	—	533,328	—	533,328	359,322	—	32,695	392,017
—	—	554,650	156,617	711,267	373,687	1,632	(30,293)	345,026
—	—	195,083	495,958	691,041	131,434	—	(95,930)	35,504
—	—	1,572,052	63,606,916	65,178,968	1,059,147	—	(12,303,079)	(11,243,932)
—	—	6,878,568	—	6,878,568	4,634,336	199,363	349,589	5,183,288
—	—	12,137,805	—	12,137,805	8,177,670	359,720	160,614	8,698,004
—	—	3,117,503	—	3,117,503	2,100,373	55,063	95,849	2,251,285

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer/Nonemployer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Camden Co Bd. of Ch Freeholders	70402	Camden	\$ 292,202	284,691	—	10,688	7,266	17,954
Camden County Regional Police	70404	Camden	5,217,728	55,537,523	—	2,085,067	44,809,474	46,894,541
Cherry Hill Fire Dist 13	75800	Camden	34,917,859	33,286,359	—	1,249,683	218,344	1,468,027
Cherry Hill Township	33000	Camden	51,806,160	48,065,112	—	1,804,528	—	1,804,528
Chesilhurst Borough	59800	Camden	2,505,474	1,916,056	—	71,935	—	71,935
Clementon Borough	64400	Camden	3,733,503	3,445,979	—	129,374	—	129,374
Collingswood Borough	25801	Camden	8,182,989	6,960,449	—	261,319	—	261,319
Collingswood Borough	25802	Camden	4,257,320	3,958,891	—	148,630	—	148,630
Gibbsboro Borough	65600	Camden	973,892	966,405	—	36,282	39,757	76,039
Gloucester City	32200	Camden	15,956,556	15,565,514	—	584,382	413,717	998,099
Gloucester Township	48600	Camden	41,343,773	42,302,745	—	1,588,189	2,818,415	4,406,604
Gloucester Twp Fire District 2	75900	Camden	1,382,348	1,365,001	—	51,247	50,480	101,727
Gloucester Twp Fire District 4	65700	Camden	557,054	610,210	—	22,909	73,606	96,515
Gloucester Twp Fire District 5	77000	Camden	1,485,555	1,564,775	—	58,747	140,910	199,657
Gloucester Twp Fire District 6	76100	Camden	827,663	848,241	—	31,846	57,645	89,491
Haddon Heights Borough	40500	Camden	4,937,115	5,012,031	—	188,169	301,496	489,665
Haddon Township	22200	Camden	9,466,958	8,195,020	—	307,669	—	307,669
Haddon Twp Fire District 1	85102	Camden	245,700	230,989	—	8,672	—	8,672
Haddonfield Borough	38600	Camden	7,347,144	6,856,321	—	257,410	—	257,410
Laurel Springs Borough	67800	Camden	1,614,090	1,845,584	—	69,289	281,879	351,168
Lawnside Borough	68000	Camden	1,530,526	1,262,675	—	47,405	—	47,405
Lindenwold Borough	55300	Camden	12,712,923	11,845,129	—	444,706	—	444,706
Lower Camden Co Reg Hs Dist 1	76200	Camden	48,706	43,777	—	1,644	—	1,644
Magnolia Borough	60800	Camden	3,270,601	3,171,672	—	119,075	68,171	187,246
Merchantville Borough	38900	Camden	4,506,064	4,366,331	—	163,927	90,881	254,808
Mount Ephraim Borough	37200	Camden	3,757,756	3,908,513	—	146,739	312,485	459,224
Oaklyn Borough	33600	Camden	3,918,343	3,481,175	—	130,695	—	130,695
Pennsauken Township	20900	Camden	39,458,708	36,431,237	—	1,367,752	—	1,367,752
Pine Hill Borough	55100	Camden	5,784,475	5,743,059	—	215,614	238,836	454,450
Pine Hill Fire District 1	77200	Camden	280,722	269,001	—	10,099	2,991	13,090
Pine Valley Borough	70000	Camden	323,070	160,041	—	6,008	—	6,008
Runnemede Borough	38500	Camden	6,066,747	5,809,142	—	218,095	60,834	278,929
Somerdale Borough	61000	Camden	4,309,817	4,170,308	—	156,568	81,733	238,301
Stratford Borough	61500	Camden	4,772,574	4,617,431	—	173,354	89,929	263,283
Voorhees Fire District	76300	Camden	6,693,589	6,467,895	—	242,827	118,949	361,776
Voorhees Township	53100	Camden	17,926,989	16,208,053	—	608,505	—	608,505
Waterford Township	53200	Camden	7,249,877	6,228,570	—	233,842	—	233,842
Winslow Township	53500	Camden	26,642,778	26,342,173	—	988,975	1,002,785	1,991,760
Winslow Twp Fire District 1	79902	Camden	3,453,674	3,797,326	—	142,565	468,821	611,386
Woodlyne Borough	51400	Camden	634,969	626,801	—	23,532	23,010	46,542
Avalon Borough	57400	Cape May	6,368,825	5,816,348	—	218,365	—	218,365
Cape May City	44400	Cape May	11,672,122	12,181,179	—	457,323	1,006,738	1,464,061
Cape May County	70500	Cape May	41,176,389	38,662,364	—	1,451,517	—	1,451,517
Lower Township	57600	Cape May	13,767,136	14,255,655	—	535,206	1,088,336	1,623,542
Middle Township	57900	Cape May	16,822,630	14,015,200	—	526,178	—	526,178
North Wildwood City	26000	Cape May	11,077,933	10,561,491	—	396,514	70,301	466,815
Ocean City	20700	Cape May	48,148,222	45,822,963	—	1,720,350	234,141	1,954,491
Sea Isle City	57700	Cape May	8,113,674	7,063,317	—	265,181	—	265,181
Stone Harbor Borough	57500	Cape May	4,722,027	4,281,970	—	160,760	—	160,760
West Wildwood Borough	59200	Cape May	—	220,769	—	8,288	195,503	203,791
Wildwood City	34900	Cape May	17,271,557	15,431,431	—	579,348	—	579,348
Wildwood Crest Borough	53700	Cape May	6,937,067	6,558,741	—	246,237	—	246,237
Bridgeton City	36200	Cumberland	26,240,117	25,829,081	—	969,711	885,815	1,855,526
Cumberland County	70600	Cumberland	35,241,148	34,456,304	—	1,293,607	983,504	2,277,111
Cumberland County	70603	Cumberland	11,217,037	10,912,740	—	409,701	264,793	674,494
Millville City	22600	Cumberland	25,459,721	23,738,129	—	891,210	—	891,210
Vineland City	26500	Cumberland	52,711,666	52,478,561	—	1,970,224	2,304,215	4,274,439
Bellefonte Township	35400	Essex	61,068,781	60,657,499	—	2,277,289	2,544,476	4,821,765
Bloomfield Township	32700	Essex	84,394,639	76,295,540	—	2,864,390	—	2,864,390
Caldwell Borough	40800	Essex	7,804,307	7,562,946	—	283,939	157,978	441,917
Cedar Grove Township	28700	Essex	13,681,603	13,281,258	—	498,624	297,123	795,747
East Orange City	23800	Essex	133,969,415	123,045,578	—	4,619,549	—	4,619,549
Essex County	70700	Essex	353,034,145	332,774,480	—	12,493,485	—	12,493,485
Essex County College	62700	Essex	1,438,908	1,486,883	—	55,823	111,020	166,843
Essex Fells Borough	27900	Essex	5,367,218	5,178,034	—	194,401	88,106	282,507
Fairfield Township (Essex)	36700	Essex	14,218,322	12,940,769	—	485,840	—	485,840
Glen Ridge Borough	25500	Essex	9,528,493	8,265,132	—	310,301	—	310,301
Irvington Township	29100	Essex	105,451,995	96,519,126	—	3,623,656	—	3,623,656
Livingston Township	36000	Essex	33,396,080	30,315,115	—	1,138,132	—	1,138,132
Maplewood Township	23900	Essex	40,065,543	38,021,512	—	1,427,457	98,208	1,525,665
Millburn Township	26300	Essex	39,885,751	39,834,946	—	1,495,539	1,854,757	3,350,296
Montclair Township	28300	Essex	77,211,161	72,240,538	—	2,712,155	—	2,712,155
Newark City	21101	Essex	473,273,087	415,553,040	—	15,601,271	—	15,601,271
Newark City	21102	Essex	247,961,415	228,219,818	—	8,568,148	—	8,568,148
North Caldwell Borough	38000	Essex	5,864,377	5,817,789	—	218,420	238,062	456,482
Nutley Township	32500	Essex	41,483,114	35,844,709	—	1,345,732	—	1,345,732
Orange City	24900	Essex	56,788,592	56,057,887	—	2,104,604	2,057,744	4,162,348
Roseland Borough	43600	Essex	10,898,960	10,179,207	—	382,162	—	382,162
South Orange Village	35600	Essex	35,438,597	33,068,816	—	1,241,516	—	1,241,516

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

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 employer pension expense excluding that attributable to employer-paid member contributions
—	—	29,052	—	29,052	19,573	—	1,405	20,978
—	—	5,667,418	—	5,667,418	3,818,341	126	8,667,210	12,485,677
—	—	3,396,761	—	3,396,761	2,288,519	—	42,233	2,330,752
—	—	4,904,883	845,391	5,750,274	3,304,594	20,712	(163,518)	3,161,788
—	—	195,527	402,627	598,154	131,734	—	(77,878)	53,856
—	—	351,651	76,793	428,444	236,920	—	(14,853)	222,067
—	—	710,290	692,873	1,403,163	478,548	11,489	(134,018)	356,019
—	—	403,991	61,501	465,492	272,183	—	(11,896)	260,287
—	—	98,618	—	98,618	66,443	—	7,690	74,133
—	—	1,588,408	—	1,588,408	1,070,167	43,046	80,023	1,193,236
—	—	4,316,853	—	4,316,853	2,908,417	—	545,148	3,453,565
—	—	139,294	—	139,294	93,847	4,069	9,764	107,680
—	—	62,270	—	62,270	41,953	—	14,237	56,190
—	—	159,680	—	159,680	107,582	4,308	27,255	139,145
—	—	86,560	—	86,560	58,319	3,276	11,150	72,745
—	—	511,461	—	511,461	344,589	—	58,316	402,905
—	—	836,274	675,463	1,511,737	563,428	16,989	(130,650)	449,767
—	—	23,572	1,325	24,897	15,881	—	(256)	15,625
—	—	699,665	84,709	784,374	471,389	—	(16,385)	455,004
—	—	188,336	—	188,336	126,888	—	54,522	181,410
—	—	128,852	164,299	293,151	86,812	—	(31,779)	55,033
—	—	1,208,756	162,967	1,371,723	814,382	63,511	(31,522)	846,371
—	—	4,467	2,045	6,512	3,010	—	(395)	2,615
—	—	323,658	—	323,658	218,060	—	13,186	231,246
—	—	445,569	—	445,569	300,196	—	17,579	317,775
—	—	398,851	—	398,851	268,720	—	60,442	329,162
—	—	355,242	200,508	555,750	239,339	—	(38,783)	200,556
—	—	3,717,685	801,585	4,519,270	2,504,737	—	(155,045)	2,349,692
—	—	586,060	—	586,060	394,849	7,782	46,197	448,828
—	—	27,451	—	27,451	18,494	—	579	19,073
—	—	16,332	128,983	145,315	11,003	—	(24,948)	(13,945)
—	—	592,803	—	592,803	399,393	—	11,767	411,160
—	—	425,566	—	425,566	286,719	—	15,809	302,528
—	—	471,193	—	471,193	317,460	474	17,394	335,328
—	—	660,027	—	660,027	444,684	—	23,008	467,692
—	—	1,653,977	668,355	2,322,332	1,114,343	14,280	(129,276)	999,347
—	—	635,605	559,114	1,194,719	428,229	14,947	(108,146)	335,030
—	—	2,688,130	—	2,688,130	1,811,089	31,351	193,962	2,036,402
—	—	387,504	—	387,504	261,075	—	90,681	351,756
—	—	63,963	—	63,963	43,094	—	4,451	47,545
—	—	593,539	185,904	779,443	399,888	—	(35,958)	363,930
—	—	1,243,048	—	1,243,048	837,486	19,108	194,727	1,051,321
—	—	3,945,364	265,087	4,210,451	2,658,132	—	(51,274)	2,606,858
—	—	1,454,742	—	1,454,742	980,111	—	210,510	1,190,621
—	—	1,430,204	1,684,877	3,115,081	963,579	—	(325,895)	637,684
—	—	1,077,765	—	1,077,765	726,128	7,306	13,598	747,032
—	—	4,676,080	—	4,676,080	3,150,441	—	45,288	3,195,729
—	—	720,788	543,697	1,264,485	485,620	4,464	(105,164)	384,920
—	—	436,961	164,786	601,747	294,396	—	(31,873)	262,523
—	—	22,529	—	22,529	15,178	—	37,815	52,993
—	—	1,574,726	806,894	2,381,620	1,060,949	5,174	(156,072)	910,051
—	—	669,298	4,617	673,915	450,930	—	(893)	450,037
—	—	2,635,771	—	2,635,771	1,775,813	—	171,337	1,947,150
—	—	3,516,150	—	3,516,150	2,368,955	58,942	190,233	2,618,130
—	—	1,113,608	—	1,113,608	750,278	1,612	51,217	803,107
—	—	2,422,396	311,925	2,734,321	1,632,055	374,319	(60,334)	1,946,040
—	—	5,355,261	—	5,355,261	3,608,030	44,657	445,690	4,098,377
—	—	6,189,894	—	6,189,894	4,170,352	—	492,162	4,662,514
—	—	7,785,694	3,152,585	10,938,279	5,245,499	—	(609,784)	4,635,715
—	—	771,773	—	771,773	519,971	—	30,557	550,528
—	—	1,355,308	—	1,355,308	913,119	—	57,471	970,590
—	—	12,556,388	3,292,734	15,849,122	8,459,685	61,933	(636,892)	7,884,726
—	—	33,958,518	1,126,133	35,084,651	22,879,060	—	(217,821)	22,661,239
—	—	151,731	—	151,731	102,227	—	21,474	123,701
—	—	528,401	—	528,401	356,003	—	17,042	373,045
—	—	1,320,562	454,129	1,774,691	889,710	—	(87,839)	801,871
—	—	843,429	664,936	1,508,365	568,248	—	(128,614)	439,634
—	—	9,849,453	2,887,899	12,737,352	6,635,926	46,496	(558,588)	6,123,834
—	—	3,093,556	1,137,718	4,231,274	2,084,238	1,314	(220,062)	1,865,490
—	—	3,879,968	—	3,879,968	2,614,072	—	18,996	2,633,068
—	—	4,065,022	—	4,065,022	2,738,750	—	358,754	3,097,504
—	—	7,371,904	724,215	8,096,119	4,966,714	—	(140,080)	4,826,634
—	—	42,405,784	28,572,420	70,978,204	28,570,298	1,876,700	(5,526,583)	24,920,415
—	—	23,289,066	5,671,940	28,961,006	15,690,671	512,441	(1,097,087)	15,106,025
—	—	593,686	—	593,686	399,987	—	46,047	446,034
—	—	3,657,832	3,017,289	6,675,121	2,464,412	135,083	(583,615)	2,015,880
—	—	5,720,519	—	5,720,519	3,854,117	—	398,016	4,252,133
—	—	1,038,754	118,267	1,157,021	699,845	—	(22,876)	676,969
—	—	3,374,562	410,641	3,785,203	2,273,562	385,061	(79,428)	2,579,195

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer/Nonemployer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Verona Township	34200	Essex	\$ 12,423,345	12,067,012	—	453,037	276,168	729,205
West Caldwell Township	36100	Essex	11,785,132	11,770,415	—	441,901	548,289	990,190
West Orange Township	24700	Essex	70,874,060	65,190,242	—	2,447,463	—	2,447,463
Clayton Borough	64300	Gloucester	5,541,581	5,093,362	—	191,222	—	191,222
Deptford Township	63000	Gloucester	20,050,356	19,175,465	—	179,912	180,229	900,141
Deptford Twp Fire District	64900	Gloucester	4,089,117	3,973,892	—	149,193	92,726	241,919
East Greenwich Township	59300	Gloucester	7,037,140	6,151,121	—	230,934	—	230,934
Elk Township	60900	Gloucester	3,585,143	3,402,906	—	127,757	9,379	137,136
Franklin Township (Gloucester)	56500	Gloucester	6,550,130	6,382,372	—	239,616	163,421	403,037
Glassboro Borough	45201	Gloucester	17,823,417	16,871,834	—	633,426	6,245	639,671
Glassboro Borough	45202	Gloucester	1,121,687	1,075,692	—	40,385	12,695	53,080
Gloucester County	70800	Gloucester	56,140,941	52,900,479	—	1,986,064	—	1,986,064
Gloucester County	70803	Gloucester	12,645,631	11,740,624	—	440,783	—	440,783
Greenwich Township (Gloucester)	45000	Gloucester	6,081,233	5,973,556	—	224,268	194,293	418,561
Harrison Township (Gloucester)	60000	Gloucester	5,487,299	4,912,718	—	184,440	—	184,440
Logan Township	57000	Gloucester	6,663,633	7,030,119	—	263,935	641,931	905,866
Mantua Township	68400	Gloucester	8,465,133	8,193,317	—	307,605	162,484	470,089
Monroe Township (Gloucester)	45100	Gloucester	22,696,920	20,682,312	—	776,484	—	776,484
Newfield Borough	74700	Gloucester	1,395,267	1,379,479	—	51,790	52,475	104,265
Paulsboro Borough	39100	Gloucester	4,964,192	5,115,603	—	192,057	370,525	562,582
Pitman Borough	41200	Gloucester	4,635,365	4,359,223	—	163,660	—	163,660
South Harrison Township	72600	Gloucester	1,030,798	849,617	—	31,898	—	31,898
Washington Twp (Gloucester)	49400	Gloucester	28,134,492	25,179,450	—	945,322	—	945,322
Washington Twp Bd of Fire Comm	78700	Gloucester	6,049,017	5,418,227	—	203,419	—	203,419
Wenonah Borough	73900	Gloucester	1,246,159	1,340,321	—	50,320	142,739	193,059
West Deptford Township	47900	Gloucester	14,116,025	14,040,274	—	527,120	605,261	1,132,381
Westville Borough	22700	Gloucester	3,739,261	3,893,446	—	146,173	314,639	460,812
Woodbury City	24000	Gloucester	11,255,156	10,840,318	—	406,982	168,718	575,700
Woodbury Heights Borough	60100	Gloucester	1,996,872	2,111,931	—	79,289	197,002	276,291
Woolwich Township	74200	Gloucester	5,473,924	4,934,909	—	185,273	—	185,273
Bayonne City	20300	Hudson	153,967,912	151,543,607	—	5,689,462	5,186,593	10,876,055
East Newark Borough	34700	Hudson	2,079,070	1,732,136	—	65,030	—	65,030
Guttenberg Town	25600	Hudson	7,136,557	7,412,666	—	278,297	584,422	862,719
Harrison Town (Hudson)	31800	Hudson	27,943,857	26,941,983	—	1,011,494	443,743	1,455,237
Hoboken City	23301	Hudson	56,563,501	57,147,811	—	2,145,523	3,211,543	5,357,066
Hoboken City	23302	Hudson	49,898,100	42,695,674	—	1,602,941	—	1,602,941
Hudson County	70900	Hudson	179,709,320	176,826,694	—	6,638,675	6,006,780	12,645,455
Hudson County	70903	Hudson	26,071,822	26,872,117	—	1,008,871	1,950,499	2,959,370
Jersey City	38101	Hudson	340,644,947	312,731,497	—	11,741,003	—	11,741,003
Jersey City Fire Dept.	38102	Hudson	237,668,325	222,314,524	—	8,346,443	—	8,346,443
Kearny Town	31900	Hudson	94,409,449	83,429,059	—	3,132,210	—	3,132,210
North Bergen Township	23701	Hudson	39,785,951	40,226,648	—	1,510,245	2,285,255	3,795,500
North Hudson Reg Fire & Rescue	79000	Hudson	106,326,870	103,601,637	—	3,889,558	2,650,975	6,540,533
Secaucus Town	24600	Hudson	25,315,041	24,502,010	—	19,889	485,765	1,405,654
Union City	22400	Hudson	75,492,606	62,847,322	—	2,359,502	—	2,359,502
Weehawken Township	27700	Hudson	19,662,362	19,394,383	—	728,131	699,202	1,427,333
West New York Town	23000	Hudson	40,738,122	40,641,097	—	1,525,805	1,854,425	3,380,230
Clinton Town	64500	Hunterdon	3,375,885	3,236,887	—	121,524	37,702	159,226
Clinton Township	64600	Hunterdon	8,111,178	8,194,938	—	307,666	460,508	768,174
Delaware Township	64800	Hunterdon	2,180,692	2,128,522	—	79,912	57,666	137,578
Flemington Borough	65300	Hunterdon	3,511,126	3,755,760	—	141,004	383,871	524,875
Franklin Township (Hunterdon)	75500	Hunterdon	1,671,124	1,635,853	—	61,415	48,361	109,776
Frenchtown Borough	65500	Hunterdon	564,032	381,515	—	14,323	—	14,323
High Bridge Borough	67000	Hunterdon	2,580,857	2,152,711	—	80,820	—	80,820
Holland Township	67100	Hunterdon	1,958,625	1,946,191	—	73,067	82,278	155,345
Hunterdon County	71000	Hunterdon	7,401,536	8,122,812	—	304,958	991,262	1,296,220
Hunterdon County	71003	Hunterdon	4,946,226	4,725,834	—	177,424	40,418	217,842
Lambertville City	67700	Hunterdon	2,618,813	2,496,934	—	93,743	16,803	110,546
Lebanon Township	54300	Hunterdon	3,321,658	3,231,925	—	121,337	78,746	200,083
Raritan Township	61200	Hunterdon	13,525,462	11,501,528	—	431,806	—	431,806
Readington Township	72400	Hunterdon	8,293,649	7,871,220	—	295,512	20,940	316,452
Tewksbury Township	73300	Hunterdon	2,728,216	2,258,019	—	84,774	—	84,774
West Amwell Township	74000	Hunterdon	1,128,028	1,574,224	—	59,102	448,859	507,961
East Windsor Township	50800	Mercer	19,088,618	18,244,975	—	684,978	162,094	847,072
Ewing Township	43100	Mercer	36,539,457	34,385,848	—	1,290,962	—	1,290,962
Hamilton Township (Mercer)	33900	Mercer	76,302,430	69,436,787	—	2,606,893	—	2,606,893
Hamilton Twp Fire District 2	74400	Mercer	5,006,266	5,199,013	—	195,189	409,136	604,325
Hamilton Twp Fire District 3	66100	Mercer	5,778,043	5,639,291	—	211,718	152,333	364,051
Hamilton Twp Fire District 4	66200	Mercer	2,144,249	3,073,423	—	115,387	924,965	1,040,352
Hamilton Twp Fire District 5	66300	Mercer	1,206,290	1,375,467	—	51,640	207,270	258,910
Hamilton Twp Fire District 6	74600	Mercer	2,727,305	2,882,510	—	108,219	267,344	375,563
Hamilton Twp Fire District 7	66400	Mercer	5,115,687	4,937,972	—	185,388	86,282	271,670
Hamilton Twp Fire District 8	74300	Mercer	1,094,209	1,156,565	—	43,421	107,336	150,757
Hamilton Twp Fire District 9	74500	Mercer	4,267,579	4,171,667	—	156,619	118,328	274,947
Hightstown Borough	24100	Mercer	4,158,650	3,738,793	—	140,367	—	140,367
Hopewell Township (Mercer)	67200	Mercer	11,248,924	10,502,319	—	394,293	—	394,293
Hopewell Twp Fire District 1	77500	Mercer	2,378,561	1,999,041	—	75,051	—	75,051
Lawrence Township (Mercer)	22900	Mercer	29,735,481	25,513,093	—	957,848	—	957,848
Mercer County	71100	Mercer	106,234,140	108,233,693	—	4,063,461	6,830,617	10,894,078

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

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 employer pension expense excluding that attributable to employer-paid member contributions
—	—	1,231,398	—	1,231,398	829,637	772	53,417	883,826
—	—	1,201,131	—	1,201,131	809,245	—	106,052	915,297
—	—	6,652,445	1,657,623	8,310,068	4,481,989	—	(320,623)	4,161,366
—	—	519,760	132,979	652,739	350,181	—	(25,721)	324,460
—	—	1,956,792	—	1,956,792	1,318,360	54,032	34,860	1,407,252
—	—	405,522	—	405,522	273,215	—	17,935	291,150
—	—	627,701	449,442	1,077,143	422,905	—	(86,933)	335,972
—	—	347,255	—	347,255	233,958	1,342	1,814	237,114
—	—	651,300	—	651,300	438,804	—	31,610	470,414
—	—	1,721,714	—	1,721,714	1,159,980	—	1,208	1,161,188
—	—	109,771	—	109,771	73,956	—	2,455	76,411
—	—	5,398,316	195,630	5,593,946	3,637,038	46,287	(37,840)	3,645,485
—	—	1,198,091	199,126	1,397,217	807,197	—	(38,516)	768,681
—	—	609,581	—	609,581	410,697	—	37,581	448,278
—	—	501,326	247,465	748,791	337,761	4,279	(47,865)	294,175
—	—	717,400	—	717,400	483,338	—	124,165	607,503
—	—	836,100	—	836,100	563,311	—	31,428	594,739
—	—	2,110,560	702,999	2,813,559	1,421,960	—	(135,976)	1,285,984
—	—	140,771	—	140,771	94,843	—	10,150	104,993
—	—	522,030	—	522,030	351,710	—	71,668	423,378
—	—	444,844	23,758	468,602	299,707	—	(4,595)	295,112
—	—	86,701	111,349	198,050	58,413	377	(21,538)	37,252
—	—	2,569,478	1,276,815	3,846,293	1,731,149	—	(246,966)	1,484,183
—	—	552,912	270,487	823,399	372,516	—	(52,318)	320,198
—	—	136,775	—	136,775	92,150	—	27,609	119,759
—	—	1,432,763	—	1,432,763	965,303	872	117,072	1,083,247
—	—	397,313	—	397,313	267,684	381	60,859	328,924
—	—	1,106,218	—	1,106,218	745,298	—	32,634	777,932
—	—	215,516	—	215,516	145,200	620	38,105	183,925
—	—	503,591	216,606	720,197	339,287	—	(41,897)	297,390
—	—	15,464,516	—	15,464,516	10,418,994	—	1,003,209	11,422,203
—	—	176,759	208,203	384,962	119,089	—	(40,271)	78,818
—	—	756,438	—	756,438	509,639	104,759	113,041	727,439
—	—	2,749,339	—	2,749,339	1,852,327	481,239	85,830	2,419,396
—	—	5,831,742	—	5,831,742	3,929,052	728,187	621,188	5,278,427
—	—	4,356,950	4,001,513	8,358,463	2,935,432	—	(773,987)	2,161,445
—	—	18,044,570	—	18,044,570	12,157,268	7,012	1,161,853	13,326,133
—	—	2,742,209	—	2,742,209	1,847,524	31,213	377,272	2,256,009
—	—	31,913,199	8,494,076	40,407,275	21,501,056	—	(1,642,955)	19,858,101
—	—	22,686,451	2,276,561	24,963,012	15,284,668	—	(440,341)	14,844,327
—	—	8,513,655	5,227,045	13,740,700	5,735,952	—	(1,011,034)	4,724,918
—	—	4,104,994	—	4,104,994	2,765,681	—	442,022	3,207,703
—	—	10,572,199	—	10,572,199	7,122,866	—	512,761	7,635,627
—	—	2,500,348	—	2,500,348	1,684,573	7,065	93,958	1,785,596
—	—	6,413,358	7,602,405	14,015,763	4,320,907	132,182	(1,470,485)	2,982,604
—	—	1,979,132	—	1,979,132	1,333,411	—	135,242	1,468,653
—	—	4,147,287	—	4,147,287	2,794,175	—	358,689	3,152,864
—	—	330,313	—	330,313	222,544	10,735	7,293	240,572
—	—	836,266	—	836,266	563,422	—	89,073	652,495
—	—	217,208	—	217,208	146,341	—	11,154	157,495
—	—	383,263	—	383,263	258,218	—	74,250	332,468
—	—	166,933	—	166,933	112,469	—	9,354	121,823
—	—	38,932	134,765	173,697	26,230	158	(26,067)	321
—	—	219,677	256,221	475,898	148,004	—	(49,559)	98,445
—	—	198,602	—	198,602	133,805	—	15,914	149,719
—	—	828,906	—	828,906	558,463	9,531	191,734	759,728
—	—	482,255	—	482,255	324,913	48,606	7,818	381,337
—	—	254,804	—	254,804	171,670	—	3,250	174,920
—	—	329,807	—	329,807	222,203	—	15,231	237,434
—	—	1,173,692	1,148,091	2,321,783	790,758	—	(222,068)	568,690
—	—	803,232	—	803,232	541,166	8,789	4,050	554,005
—	—	230,423	286,441	516,864	155,244	8,726	(55,405)	108,565
—	—	160,644	—	160,644	108,232	—	86,820	195,052
—	—	1,861,838	—	1,861,838	1,254,387	—	31,353	1,285,740
—	—	3,508,960	166,776	3,675,736	2,364,111	—	(32,258)	2,331,853
—	—	7,085,791	2,445,642	9,531,433	4,773,949	—	(473,045)	4,300,904
—	—	530,542	—	530,542	357,445	—	79,136	436,581
—	—	575,471	—	575,471	387,715	—	29,465	417,180
—	—	313,633	—	313,633	211,305	—	178,910	390,215
—	—	140,362	—	140,362	94,567	—	40,091	134,658
—	—	294,151	—	294,151	198,180	—	51,711	249,891
—	—	503,903	—	503,903	339,498	—	16,689	356,187
—	—	118,024	—	118,024	79,517	—	20,761	100,278
—	—	425,705	—	425,705	286,812	—	22,888	309,700
—	—	381,531	173,731	555,262	257,051	—	(33,604)	223,447
—	—	1,071,726	125,377	1,197,103	722,060	252	(24,251)	698,061
—	—	203,995	222,795	426,790	137,439	—	(43,094)	94,345
—	—	2,603,525	2,322,865	4,926,390	1,754,088	62,559	(449,297)	1,367,350
—	—	11,044,885	—	11,044,885	7,441,331	—	1,321,203	8,762,534

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer/Nonemployer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Mercer County	71103	Mercer	\$ 19,980,275	18,818,238	—	706,501	—	706,501
Pennington Borough	69800	Mercer	993,881	973,972	—	36,566	29,708	66,274
Princeton	86001	Mercer	—	23,599,248	—	885,996	20,898,436	21,784,432
Princeton Borough	20500	Mercer	13,859,392	—	—	—	—	—
Princeton Township	25200	Mercer	12,676,079	—	—	—	—	—
Robbinsville Township	73700	Mercer	12,066,001	12,342,154	—	463,366	819,249	1,282,615
Trenton City	33401	Mercer	87,592,499	83,698,060	—	3,142,310	723,266	3,865,576
Trenton City	33402	Mercer	86,781,600	83,220,983	—	3,124,398	980,260	4,104,658
West Windsor Township	49700	Mercer	24,145,066	21,030,793	—	789,567	—	789,567
Carteret Borough	21400	Middlesex	30,036,466	27,820,195	—	1,044,465	—	1,044,465
Cranbury Township	64700	Middlesex	5,354,536	5,747,939	—	215,797	603,415	819,212
Dunellen Borough	26100	Middlesex	5,649,890	5,470,536	—	205,383	110,275	315,658
East Brunswick Township	56700	Middlesex	38,049,520	36,116,560	—	1,355,938	100,545	1,456,483
Edison Township	31701	Middlesex	90,428,715	87,199,444	—	3,273,763	1,447,398	4,721,161
Edison Township	31702	Middlesex	59,002,047	54,804,449	—	2,057,545	—	2,057,545
Helmetta Borough	66900	Middlesex	787,794	927,771	—	34,832	161,479	196,311
Highland Park Borough	21900	Middlesex	10,328,732	10,833,833	—	406,739	939,249	1,345,988
Jamesburg Borough	53600	Middlesex	5,524,398	5,384,636	—	202,158	139,359	341,517
Metuchen Borough	22800	Middlesex	9,024,136	8,724,882	—	327,562	164,811	492,373
Middlesex Borough	36900	Middlesex	10,234,071	9,492,284	—	356,373	—	356,373
Middlesex County	71200	Middlesex	117,550,029	112,594,128	—	4,227,166	1,210,151	5,437,317
Middlesex County	71203	Middlesex	22,088,026	20,585,750	—	772,859	—	772,859
Middlesex County College	75700	Middlesex	4,044,419	3,931,982	—	147,620	93,066	240,686
Milltown Borough	58500	Middlesex	5,447,758	5,176,773	—	194,354	19,503	213,857
Monroe Township (Middlesex)	62600	Middlesex	21,735,383	20,554,813	—	771,698	—	771,698
Monroe Twp Fire District 2	68600	Middlesex	4,339,555	4,145,676	—	155,643	35,002	190,645
Monroe Twp Fire District 3	75100	Middlesex	7,485,119	6,769,209	—	254,139	—	254,139
New Brunswick City	33700	Middlesex	94,653,054	92,047,013	—	3,455,758	2,200,505	5,656,263
North Brunswick Township	59400	Middlesex	37,377,142	34,420,044	—	1,292,245	—	1,292,245
Old Bridge Township	47100	Middlesex	36,582,059	36,320,312	—	1,363,588	1,510,602	2,874,190
Old Bridge Twp Fire District 2	74800	Middlesex	1,114,927	1,086,845	—	40,804	28,236	69,040
Old Bridge Twp Fire District 4	85002	Middlesex	438,740	412,484	—	15,486	—	15,486
Perth Amboy City	24500	Middlesex	61,606,483	59,504,111	—	2,233,987	1,072,533	3,306,520
Piscataway Township	37700	Middlesex	36,250,772	36,743,917	—	1,379,492	2,163,322	3,542,814
Plainsboro Township	56200	Middlesex	13,579,635	13,387,057	—	502,596	476,255	978,851
Plainsboro Twp Fire District 1	75600	Middlesex	732,728	755,086	—	28,348	54,699	83,047
Sayreville Borough	40700	Middlesex	39,213,154	38,972,145	—	1,463,147	1,654,285	3,117,432
South Amboy City	27600	Middlesex	9,752,892	9,693,695	—	363,934	412,105	776,039
South Brunswick Township	50700	Middlesex	31,602,014	30,213,280	—	1,134,309	275,394	1,409,703
South Plainfield Borough	40600	Middlesex	21,967,891	21,772,449	—	817,142	873,250	1,690,662
South River Borough	39400	Middlesex	12,754,541	12,211,871	—	458,475	126,931	585,406
Spotswood Borough	51500	Middlesex	7,495,104	7,189,620	—	269,923	86,467	356,390
Woodbridge Township	32400	Middlesex	82,128,779	76,425,013	—	2,869,255	—	2,869,255
Woodbridge Twp Fire District 1	45800	Middlesex	9,224,902	8,778,470	—	329,574	44,039	373,613
Woodbridge Twp Fire District 2	78500	Middlesex	2,557,916	2,436,534	—	91,476	14,342	105,818
Woodbridge Twp Fire District 7	45900	Middlesex	2,331,932	2,192,427	—	82,311	—	82,311
Aberdeen Township	46400	Monmouth	15,138,988	14,315,319	—	537,446	—	537,446
Allenhurst Borough	43300	Monmouth	2,885,013	2,830,823	—	106,279	89,424	195,703
Allentown Borough	63100	Monmouth	1,404,123	924,430	—	34,706	—	34,706
Asbury Park City	33200	Monmouth	50,165,430	46,374,297	—	1,741,049	—	1,741,049
Atlantic Highlands	30500	Monmouth	5,024,542	4,567,643	—	171,485	—	171,485
Avon By The Sea	22300	Monmouth	4,187,878	4,046,789	—	151,930	74,525	226,455
Belmar Borough	39300	Monmouth	8,331,823	7,579,307	—	284,553	—	284,553
Bradley Beach Borough	40900	Monmouth	7,538,125	7,301,724	—	274,132	149,693	423,825
Brielle Borough	50000	Monmouth	6,870,357	6,789,681	—	254,908	255,790	510,698
Brookdale Community College	62500	Monmouth	5,069,222	4,569,789	—	171,565	—	171,565
Colts Neck Township	62000	Monmouth	6,574,729	6,718,275	—	252,227	440,270	692,497
Deal Borough	27100	Monmouth	7,717,080	7,788,677	—	292,413	430,966	723,379
Eatontown Borough	30300	Monmouth	15,413,005	15,411,467	—	578,599	732,755	1,311,354
Englishtown Borough	44800	Monmouth	1,808,388	1,426,172	—	53,543	—	53,543
Fair Haven Borough	42100	Monmouth	5,015,541	4,771,445	—	179,136	22,729	201,865
Freehold Borough	22000	Monmouth	12,267,003	11,684,973	—	438,694	68,854	507,548
Freehold Township	56100	Monmouth	29,757,985	28,403,890	—	1,066,379	218,239	1,284,618
Hazlet Township	50500	Monmouth	16,063,262	13,426,739	—	504,085	—	504,085
Highlands Borough	41800	Monmouth	5,779,884	5,174,955	—	194,285	—	194,285
Holmdel Township	58400	Monmouth	16,952,168	16,660,040	—	625,475	548,732	1,174,207
Howell Township	56000	Monmouth	40,844,263	38,917,346	—	1,461,089	239,010	1,700,099
Howell Twp Fire District 3	67300	Monmouth	686,208	646,634	—	24,277	—	24,277
Keansburg Borough	26700	Monmouth	14,421,220	13,581,425	—	509,893	—	509,893
Keyport Borough	39000	Monmouth	6,660,444	6,575,676	—	246,873	242,168	489,041
Lake Como Borough	46300	Monmouth	3,622,169	3,753,729	—	140,928	289,027	429,955
Little Silver Borough	40100	Monmouth	5,734,020	5,722,537	—	214,844	262,942	477,786
Long Branch City	39900	Monmouth	44,135,618	41,876,159	—	1,572,173	101,292	1,673,465
Manalapan Township	51000	Monmouth	22,953,189	20,998,267	—	788,346	—	788,346
Manasquan Borough	26400	Monmouth	6,981,491	6,729,281	—	252,640	109,180	361,820
Marlboro Township	56300	Monmouth	31,127,177	28,197,173	—	1,058,618	—	1,058,618
Matawan Borough	28600	Monmouth	9,664,845	7,920,353	—	297,357	—	297,357
Middletown Township	37000	Monmouth	44,150,688	41,884,659	—	1,572,492	96,192	1,668,684
Millstone Township Fire Dist #1	78900	Monmouth	1,723,347	1,703,721	—	63,963	64,703	128,666

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

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 employer pension expense excluding that attributable to employer-paid member contributions
—	—	1,920,338	77,393	1,997,731	1,293,800	—	(14,970)	1,278,830
—	—	99,391	—	99,391	66,963	—	5,746	72,709
—	—	2,408,224	—	2,408,224	1,622,506	40,613	4,042,251	5,705,370
—	—	—	11,613,137	11,613,137	—	44,792	(2,246,255)	(2,201,463)
—	—	—	10,621,609	10,621,609	—	—	(2,054,470)	(2,054,470)
—	—	1,259,475	—	1,259,475	848,553	23,420	158,462	1,030,435
—	—	8,541,106	—	8,541,106	5,754,447	—	139,897	5,894,344
—	—	8,492,422	—	8,492,422	5,721,646	748,563	189,606	6,659,815
—	—	2,146,122	1,607,838	3,753,960	1,445,919	—	(310,994)	1,134,925
—	—	2,838,957	532,002	3,370,959	1,912,707	—	(102,902)	1,809,805
—	—	586,558	—	586,558	395,185	—	116,715	511,900
—	—	558,250	—	558,250	376,113	—	21,330	397,443
—	—	3,685,574	—	3,685,574	2,483,102	—	19,448	2,502,550
—	—	8,898,410	—	8,898,410	5,995,175	336,468	279,961	6,611,604
—	—	5,592,610	906,954	6,499,564	3,767,940	110,372	(175,426)	3,702,886
—	—	94,676	—	94,676	63,786	—	31,234	95,020
—	—	1,105,556	—	1,105,556	744,853	—	181,673	926,526
—	—	549,484	—	549,484	370,207	—	26,955	397,162
—	—	890,345	—	890,345	599,857	—	31,878	631,735
—	—	968,656	169,447	1,138,103	652,618	—	(32,775)	619,843
—	—	11,489,853	—	11,489,853	7,741,122	—	234,072	7,975,194
—	—	2,100,707	278,302	2,379,009	1,415,321	—	(53,830)	1,361,491
—	—	401,246	—	401,246	270,333	—	18,001	288,334
—	—	528,272	—	528,272	355,916	—	3,772	359,688
—	—	2,097,550	10,210	2,107,760	1,413,194	—	(1,975)	1,411,219
—	—	423,052	—	423,052	285,025	—	6,770	291,795
—	—	690,775	277,463	968,238	465,400	—	(53,668)	411,732
—	—	9,393,088	—	9,393,088	6,328,458	406,508	425,630	7,160,596
—	—	3,512,450	838,410	4,350,860	2,366,462	—	(162,168)	2,204,294
—	—	3,706,366	—	3,706,366	2,497,110	—	292,186	2,789,296
—	—	110,909	—	110,909	74,723	2,669	5,461	82,853
—	—	42,093	2,354	44,447	28,359	—	(455)	27,904
—	—	6,072,195	—	6,072,195	4,091,053	9,953	207,453	4,308,459
—	—	3,749,593	—	3,749,593	2,526,234	—	418,437	2,944,671
—	—	1,366,104	—	1,366,104	920,393	21,302	92,119	1,033,814
—	—	77,054	—	77,054	51,914	—	10,580	62,494
—	—	3,976,977	—	3,976,977	2,679,430	—	319,978	2,999,408
—	—	989,209	—	989,209	666,465	—	79,711	746,176
—	—	3,083,164	—	3,083,164	2,077,237	22,141	53,268	2,152,646
—	—	2,221,805	—	2,221,805	1,496,909	—	168,907	1,665,816
—	—	1,246,180	—	1,246,180	839,596	9,188	24,551	873,335
—	—	733,677	—	733,677	494,304	—	16,725	511,029
—	—	7,798,916	1,139,229	8,938,145	5,254,407	50,076	(220,354)	5,084,129
—	—	895,813	—	895,813	603,541	10,950	8,518	623,009
—	—	248,640	—	248,640	167,518	—	2,774	170,292
—	—	223,730	12,470	236,200	150,735	—	(2,412)	148,323
—	—	1,460,830	8,339	1,469,169	984,213	10,825	(1,613)	993,425
—	—	288,876	—	288,876	194,626	—	17,297	211,923
—	—	94,335	357,917	452,252	63,557	—	(69,230)	(5,673)
—	—	4,732,341	967,892	5,700,233	3,188,346	—	(187,213)	3,001,133
—	—	466,113	165,292	631,405	314,037	—	(31,971)	282,066
—	—	412,961	—	412,961	278,227	—	14,415	292,642
—	—	773,443	269,552	1,042,995	521,096	—	(52,138)	468,958
—	—	745,116	—	745,116	502,011	—	28,954	530,965
—	—	692,864	—	692,864	466,807	—	49,476	516,283
—	—	466,332	200,830	667,162	314,184	—	(38,845)	275,339
—	—	685,577	—	685,577	461,898	—	85,159	547,057
—	—	794,808	—	794,808	535,491	—	83,359	618,850
—	—	1,572,688	—	1,572,688	1,059,576	—	141,732	1,201,308
—	—	145,536	252,341	397,877	98,053	4,118	(48,809)	53,362
—	—	486,910	—	486,910	328,049	—	4,396	332,445
—	—	1,192,412	—	1,192,412	803,371	—	13,318	816,689
—	—	2,898,522	—	2,898,522	1,952,837	—	42,213	1,995,050
—	—	1,370,154	1,569,697	2,939,851	923,121	1,055	(303,617)	620,559
—	—	528,087	260,404	788,491	355,791	6,128	(50,368)	311,551
—	—	1,700,101	—	1,700,101	1,145,419	10,355	106,138	1,261,912
—	—	3,971,384	—	3,971,384	2,675,663	—	46,230	2,721,893
—	—	65,987	2,362	68,349	44,458	20,739	(457)	64,740
—	—	1,385,939	56,806	1,442,745	933,756	—	(10,988)	922,768
—	—	671,026	—	671,026	452,094	50,819	46,841	549,754
—	—	383,055	—	383,055	258,078	—	55,905	313,983
—	—	583,966	—	583,966	393,438	4,196	50,859	448,493
—	—	4,273,321	—	4,273,321	2,879,089	—	19,592	2,898,681
—	—	2,142,803	637,937	2,780,740	1,443,682	—	(123,392)	1,320,290
—	—	686,700	—	686,700	462,655	23,062	21,118	506,835
—	—	2,877,427	1,112,101	3,989,528	1,938,625	—	(215,107)	1,723,518
—	—	808,245	1,084,510	1,892,755	544,544	6,638	(209,770)	341,412
—	—	4,274,189	—	4,274,189	2,879,673	—	18,606	2,898,279
—	—	173,859	—	173,859	117,135	—	12,515	129,650

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer/Nonemployer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Monmouth Beach Borough	58000	Monmouth	\$ 3,762,476	3,712,343	—	139,374	134,811	274,185
Monmouth County/Hall of Records	71303	Monmouth	195,512,323	184,121,179	—	6,912,535	—	6,912,535
Neptune City Borough	30200	Monmouth	6,554,649	5,819,836	—	218,496	—	218,496
Neptune Fire District 1	85702	Monmouth	1,454,177	1,084,340	—	40,710	—	40,710
Neptune Township	20200	Monmouth	27,321,698	27,914,251	—	1,047,996	1,826,064	2,874,060
Ocean Grove Bd of Fire Comm	76500	Monmouth	435,351	421,181	—	15,813	—	24,000
Ocean Township (Monmouth)	28400	Monmouth	24,731,985	23,526,089	—	883,249	110,091	993,340
Oceanport Borough	41400	Monmouth	5,124,889	3,186,576	—	119,635	—	119,635
Red Bank Borough	23500	Monmouth	16,263,190	15,572,179	—	584,633	162,683	747,316
Rumson Borough	37600	Monmouth	7,350,078	6,625,758	—	248,753	—	248,753
Sea Bright Boro	25900	Monmouth	3,878,802	3,971,944	—	149,120	267,228	416,348
Sea Girt Borough	37800	Monmouth	4,309,289	4,559,422	—	171,176	426,757	597,933
Shrewsbury Borough	44700	Monmouth	6,094,025	5,777,992	—	216,925	10,392	227,317
Spring Lake Borough	35700	Monmouth	5,708,910	5,167,487	—	194,005	—	194,005
Spring Lake Heights Borough	57300	Monmouth	4,603,094	4,635,053	—	174,016	247,546	421,562
Tinton Falls Borough	50100	Monmouth	15,703,257	16,080,800	—	603,728	1,082,277	1,686,005
Union Beach Borough	73500	Monmouth	4,257,648	4,044,005	—	151,826	13,597	165,423
Upper Freehold Township	79600	Monmouth	944,300	739,396	—	27,759	—	27,759
Wall Township	51600	Monmouth	29,547,817	27,666,672	—	1,038,701	—	1,038,701
Wall Township Fire District 2	80002	Monmouth	380,085	357,341	—	13,416	—	13,416
Wall Township Fire District 3	85802	Monmouth	275,347	257,389	—	9,663	—	9,663
West Long Branch Borough	46600	Monmouth	7,777,029	7,481,500	—	280,881	108,711	389,592
Boonton Town	31500	Morris	7,819,431	7,849,847	—	294,710	399,373	694,083
Boonton Township	57200	Morris	4,474,030	4,353,016	—	163,427	105,932	269,359
Butler Borough	61300	Morris	6,705,561	6,577,952	—	246,959	206,380	453,339
Chatham Borough	38200	Morris	8,111,487	7,564,322	—	283,990	—	283,990
Chatham Township	46500	Morris	9,533,212	8,225,974	—	308,831	—	308,831
Chester Borough	64100	Morris	2,145,178	2,513,197	—	94,354	428,075	522,429
Chester Township	52900	Morris	4,938,974	5,225,954	—	196,200	489,379	685,579
Denville Township	30000	Morris	14,026,630	13,228,539	—	496,644	—	496,644
Dover Town	35500	Morris	15,305,206	14,706,250	—	552,123	198,575	750,698
East Hanover Township	31300	Morris	16,438,464	14,895,869	—	559,242	—	559,242
Florham Park Borough	30100	Morris	13,065,330	13,105,805	—	492,036	658,142	1,150,178
Hanover Township	29600	Morris	11,471,338	10,500,632	—	394,229	—	394,229
Hanover Twp Fire District 2	66500	Morris	1,043,936	1,029,278	—	38,643	36,743	75,386
Hanover Twp Fire District 3	66600	Morris	714,926	689,445	—	25,884	11,487	37,371
Harding Township	52400	Morris	5,100,472	3,911,510	—	146,851	—	146,851
Jefferson Township	51100	Morris	17,287,027	16,278,575	—	611,153	—	611,153
Kinnelon Borough	58300	Morris	6,569,919	6,540,480	—	245,552	286,854	532,406
Lincoln Park Borough	56800	Morris	10,722,429	10,602,025	—	398,036	404,083	802,119
Long Hill Township	57800	Morris	9,479,057	8,921,494	—	334,943	—	334,943
Madison Borough	30900	Morris	15,212,585	15,249,329	—	572,512	757,110	1,329,622
Mendham Borough	53400	Morris	5,155,082	4,501,937	—	169,018	—	169,018
Mendham Township	53300	Morris	5,074,123	5,267,472	—	197,759	412,900	610,659
Montville Township	39700	Morris	18,698,566	16,090,512	—	604,092	—	604,092
Morris County	71400	Morris	67,813,464	61,462,929	—	2,307,527	—	2,307,527
Morris County	71403	Morris	23,050,529	19,450,738	—	730,247	—	730,247
Morris County_Park Commission	71404	Morris	9,644,692	8,426,254	—	316,350	—	316,350
Morris Plains Borough	52500	Morris	5,572,157	5,600,967	—	210,279	290,913	501,192
Morris Township	51700	Morris	23,765,655	22,983,535	—	862,880	439,341	1,302,221
Morristown Town	32900	Morris	29,887,012	29,636,086	—	1,112,639	1,201,301	2,313,940
Mount Arlington Borough	68800	Morris	4,923,339	5,271,664	—	197,916	542,958	740,874
Mount Olive Township	47700	Morris	19,832,972	18,026,941	—	676,793	—	676,793
Mountain Lakes Borough	42700	Morris	5,820,500	5,107,054	—	191,736	—	191,736
Netcong Borough	69100	Morris	2,392,081	2,697,641	—	101,279	384,524	485,803
Parsippany Troy Hills Township	42600	Morris	44,936,988	41,281,164	—	1,549,835	—	1,549,835
Pequanock Township	46200	Morris	13,136,503	13,214,650	—	496,123	694,892	1,191,015
Randolph Township	45500	Morris	14,342,119	12,019,844	—	451,266	—	451,266
Riverdale Borough	72500	Morris	5,917,530	5,283,947	—	198,377	—	198,377
Rockaway Borough	39200	Morris	5,921,393	5,702,704	—	214,099	88,374	302,473
Rockaway Township	41700	Morris	24,154,104	23,773,030	—	892,520	812,991	1,705,511
Roxbury Township	46800	Morris	19,117,608	18,272,703	—	686,019	162,356	848,375
Washington Twp (Morris)	58100	Morris	11,198,123	11,265,610	—	422,949	593,127	1,016,076
Wharton Borough	42500	Morris	8,113,765	7,806,955	—	293,100	114,759	407,859
Barnegat Township	63300	Ocean	19,798,751	19,139,123	—	718,548	358,872	1,077,420
Bay Head Borough	55600	Ocean	3,217,558	3,376,211	—	126,754	293,748	420,502
Beach Haven Borough	62100	Ocean	3,901,962	4,175,958	—	156,780	428,488	585,268
Beachwood Borough	63400	Ocean	5,060,931	4,677,160	—	175,596	—	175,596
Berkeley Township Municipal Bld	53900	Ocean	26,955,972	26,228,807	—	984,719	639,961	1,624,680
Brick Township	55500	Ocean	59,756,058	57,319,808	—	2,151,980	688,730	2,840,710
Harvey Cedars Borough	66800	Ocean	2,478,871	2,222,136	—	83,427	—	83,427
Island Heights Borough	67400	Ocean	850,240	1,011,853	—	37,988	183,614	221,602
Jackson Bd Fire District 2	67500	Ocean	817,714	846,898	—	31,795	64,792	96,587
Jackson Township	49800	Ocean	34,955,195	33,955,381	—	1,274,800	779,515	2,054,315
Jackson Twp Fire District 3	75200	Ocean	3,574,957	3,587,317	—	134,680	181,220	315,900
Jackson Twp Fire District 4	75400	Ocean	962,868	907,119	—	34,056	—	34,056
Lacey Township	51800	Ocean	18,564,946	17,453,712	—	655,272	—	655,272
Lakehurst Borough	52700	Ocean	1,573,948	1,714,613	—	64,372	199,533	263,905
Lakewood Township	33800	Ocean	53,515,623	51,595,927	—	1,937,086	848,938	2,786,024

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

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 employer pension expense excluding that attributable to employer-paid member contributions
—	—	378,832	—	378,832	255,233	4,582	26,076	285,891
—	—	18,788,948	775,289	19,564,237	12,658,782	917,559	(149,959)	13,426,382
—	—	593,895	338,521	932,416	400,128	—	(65,478)	334,650
—	—	110,653	258,250	368,903	74,551	—	(49,952)	24,599
—	—	2,848,556	—	2,848,556	1,919,173	57,492	353,204	2,329,869
—	—	42,980	—	42,980	28,957	—	1,584	30,541
—	—	2,400,758	—	2,400,758	1,617,476	—	21,294	1,638,770
—	—	325,179	1,472,386	1,797,565	219,085	1,578	(284,794)	(64,131)
—	—	1,589,089	—	1,589,089	1,070,625	8,972	31,467	1,111,064
—	—	676,136	291,343	967,479	455,537	106,797	(56,353)	505,981
—	—	405,324	—	405,324	273,081	1,687	51,688	326,456
—	—	465,274	—	465,274	313,471	422	82,545	396,438
—	—	589,625	—	589,625	397,251	—	2,010	399,261
—	—	527,325	207,547	734,872	355,277	—	(40,144)	315,133
—	—	472,992	—	472,992	318,671	—	47,881	366,552
—	—	1,640,992	—	1,640,992	1,105,594	—	209,338	1,314,932
—	—	412,677	—	412,677	278,035	—	2,630	280,665
—	—	75,453	136,477	211,930	50,835	—	(26,398)	24,437
—	—	2,823,291	258,503	3,081,794	1,902,151	34,649	(50,001)	1,886,799
—	—	36,465	2,037	38,502	24,568	—	(394)	24,174
—	—	26,266	2,788	29,054	17,696	—	(539)	17,157
—	—	763,462	—	763,462	514,371	—	21,027	535,398
—	—	801,051	—	801,051	539,696	45,118	77,248	662,062
—	—	444,211	—	444,211	299,281	4,845	20,490	324,616
—	—	671,258	—	671,258	452,250	—	39,919	492,169
—	—	771,914	98,198	870,112	520,066	—	(18,994)	501,072
—	—	839,433	703,567	1,543,000	565,556	566	(136,087)	430,035
—	—	256,463	—	256,463	172,788	149	82,800	255,737
—	—	533,291	—	533,291	359,297	—	94,657	453,954
—	—	1,349,928	38,670	1,388,598	909,494	39,940	(7,480)	941,954
—	—	1,500,723	—	1,500,723	1,011,091	63,328	38,409	1,112,828
—	—	1,520,073	583,093	2,103,166	1,024,127	—	(112,784)	911,343
—	—	1,337,403	—	1,337,403	901,056	—	127,300	1,028,356
—	—	1,071,554	313,237	1,384,791	721,944	113,371	(60,587)	774,728
—	—	105,034	—	105,034	70,765	—	7,107	77,872
—	—	70,356	—	70,356	47,401	—	2,222	49,623
—	—	399,157	809,957	1,209,114	268,926	—	(156,665)	112,261
—	—	1,661,174	69,664	1,730,838	1,119,192	—	(13,475)	1,105,717
—	—	667,434	—	667,434	449,674	—	55,484	505,158
—	—	1,081,901	—	1,081,901	728,915	—	78,159	807,074
—	—	910,409	42,268	952,677	613,375	—	(8,176)	605,199
—	—	1,556,143	—	1,556,143	1,048,429	—	146,443	1,194,872
—	—	459,408	332,861	792,269	309,519	5,638	(64,383)	250,774
—	—	537,528	—	537,528	362,152	813	79,865	442,830
—	—	1,641,983	1,418,968	3,060,951	1,106,262	13,349	(274,462)	845,149
—	—	6,272,086	2,393,812	8,665,898	4,225,727	654,198	(463,020)	4,416,905
—	—	1,984,883	2,089,923	4,074,806	1,337,286	—	(404,241)	933,045
—	—	859,871	619,620	1,479,491	579,326	14,843	(119,849)	474,320
—	—	571,560	—	571,560	385,080	—	56,270	441,350
—	—	2,345,393	—	2,345,393	1,580,174	—	84,979	1,665,153
—	—	3,024,263	—	3,024,263	2,037,554	131	232,360	2,270,045
—	—	537,956	—	537,956	362,440	—	105,021	467,461
—	—	1,839,589	654,700	2,494,289	1,239,396	17,267	(126,635)	1,130,028
—	—	521,158	354,567	875,725	351,122	—	(68,582)	282,540
—	—	275,285	—	275,285	185,469	3,313	74,376	263,158
—	—	4,212,604	1,097,097	5,309,701	2,838,181	50,840	(212,205)	2,676,816
—	—	1,348,511	—	1,348,511	908,540	—	134,408	1,042,948
—	—	1,226,585	1,373,392	2,599,977	826,394	10,361	(265,646)	571,109
—	—	539,209	279,222	818,431	363,284	—	(54,008)	309,276
—	—	581,942	—	581,942	392,075	28,202	17,094	437,371
—	—	2,425,958	—	2,425,958	1,634,454	39,297	157,252	1,831,003
—	—	1,864,668	—	1,864,668	1,256,293	—	31,403	1,287,696
—	—	1,149,618	—	1,149,618	774,538	—	114,725	889,263
—	—	796,673	—	796,673	536,747	—	22,197	558,944
—	—	1,953,083	—	1,953,083	1,315,862	—	69,414	1,385,276
—	—	344,531	—	344,531	232,123	—	56,818	288,941
—	—	426,143	—	426,143	287,107	—	82,880	369,987
—	—	477,288	98,800	576,088	321,566	—	(19,110)	302,456
—	—	2,676,562	—	2,676,562	1,803,295	—	123,784	1,927,079
—	—	5,849,294	—	5,849,294	3,940,877	707	133,217	4,074,801
—	—	226,761	109,285	336,046	152,777	—	(21,138)	131,639
—	—	103,256	—	103,256	69,567	2,666	35,515	107,748
—	—	86,423	—	86,423	58,226	—	12,532	70,758
—	—	3,465,033	—	3,465,033	2,334,516	—	150,777	2,485,293
—	—	366,074	—	366,074	246,637	—	35,052	281,689
—	—	92,568	3,508	96,076	62,367	—	(679)	61,688
—	—	1,781,093	99,816	1,880,909	1,199,985	—	(19,307)	1,180,678
—	—	174,970	—	174,970	117,884	—	38,594	156,478
—	—	5,265,191	—	5,265,191	3,547,346	—	164,205	3,711,551

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer/Nonemployer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Lakewood Twp Fire District 1	75000	Ocean	\$ 1,900,279	1,916,547	—	71,954	104,916	176,870
Lavallette Borough	67900	Ocean	4,464,628	4,326,763	—	162,441	90,562	253,003
Little Egg Harbor Township	68200	Ocean	15,207,647	15,394,270	—	577,953	889,601	1,467,554
Long Beach Township	55000	Ocean	16,541,361	15,308,305	—	574,726	—	574,726
Manchester Township	54800	Ocean	26,414,170	25,197,596	—	946,003	180,757	1,126,760
Mantoloking Borough	47400	Ocean	3,114,769	2,989,341	—	112,230	37,282	149,512
Ocean County	71500	Ocean	101,601,892	98,370,720	—	3,693,171	1,977,889	5,671,060
Ocean County	71503	Ocean	26,808,413	25,626,966	—	962,123	230,641	1,192,764
Ocean Gate Borough	69400	Ocean	1,669,885	1,707,767	—	64,115	113,082	177,197
Ocean Township (Ocean)	61100	Ocean	7,366,223	6,897,036	—	258,938	—	258,938
Pine Beach Borough	69900	Ocean	1,436,849	1,602,787	—	60,174	215,384	275,558
Plumsted Fire District #1	85402	Ocean	2,092,445	2,036,218	—	76,447	49,871	126,318
Plumsted Township	72300	Ocean	2,676,375	2,413,425	—	90,608	—	90,608
Point Pleasant Beach Borough	46700	Ocean	9,320,893	9,186,237	—	344,883	324,706	669,589
Point Pleasant Borough	54200	Ocean	12,943,482	12,663,874	—	475,445	368,887	844,332
Seaside Heights Borough	54700	Ocean	9,307,045	9,011,325	—	338,316	181,416	519,732
Seaside Park Borough	55400	Ocean	5,300,819	5,154,942	—	193,534	123,294	316,828
Ship Bottom Borough	61600	Ocean	4,477,748	4,291,043	—	161,100	47,937	209,037
South Toms River Borough	72700	Ocean	2,692,793	2,706,255	—	101,602	140,179	241,781
Stafford Township	56400	Ocean	23,553,264	22,203,489	—	833,594	—	833,594
Surf City Borough	73100	Ocean	2,868,522	2,940,880	—	110,411	200,704	311,115
Toms River Township	48700	Ocean	70,557,022	67,399,374	—	2,530,402	564,340	3,094,742
Tuckerton Borough	73400	Ocean	2,490,023	2,195,506	—	82,427	—	82,427
Bloomington Borough	55700	Passaic	6,625,258	6,499,291	—	244,005	204,008	448,013
Clifton City	34800	Passaic	112,985,055	109,998,634	—	4,129,723	2,736,806	6,866,529
Haledon Borough	42000	Passaic	6,620,083	6,589,908	—	247,408	288,591	535,999
Hawthorne Borough	28200	Passaic	13,888,018	12,928,814	—	485,392	—	485,392
Little Falls Twp	41600	Passaic	9,178,127	8,670,230	—	325,510	—	325,510
North Haledon Borough	41900	Passaic	8,390,880	8,104,272	—	304,262	145,849	450,111
Passaic City	22501	Passaic	65,349,061	58,517,889	—	2,196,960	—	2,196,960
Passaic City	22502	Passaic	38,346,205	38,710,858	—	1,453,337	2,149,340	3,602,677
Passaic County	71600	Passaic	186,625,414	177,250,822	—	6,654,598	587,199	7,241,797
Passaic County	71603	Passaic	31,176,266	29,157,486	—	1,094,671	—	1,094,671
Paterson City	30701	Passaic	147,186,239	140,523,774	—	5,275,740	1,110,460	6,386,200
Paterson City	30702	Passaic	115,367,916	114,249,110	—	4,289,300	4,504,177	8,793,477
Pompton Lakes Borough	40300	Passaic	8,282,716	7,317,086	—	274,708	—	274,708
Prospect Park Borough	43800	Passaic	6,281,215	6,370,760	—	239,180	378,469	617,649
Ringwood Borough	44900	Passaic	8,421,182	8,792,751	—	330,110	730,143	1,060,253
Totowa Borough	40000	Passaic	12,972,764	11,068,064	—	415,533	—	415,533
Wanaque Borough	40400	Passaic	10,101,435	10,149,400	—	381,043	523,604	904,647
Wayne Township	29400	Passaic	62,777,278	60,555,336	—	2,273,453	1,022,412	3,295,865
West Millford Township	24200	Passaic	20,082,189	18,364,384	—	689,461	—	689,461
West Paterson Borough	43000	Passaic	10,050,251	9,650,426	—	362,310	124,623	486,933
South Jersey Trans Authority	78600	Regional	6,651,607	6,009,996	—	225,636	—	225,636
Carneys Point Township	25700	Salem	5,966,783	6,037,920	—	226,684	347,192	573,876
Lower Alloways Creek Township	54900	Salem	3,563,842	3,367,138	—	126,414	—	126,414
Penns Grove Borough	28500	Salem	4,364,373	4,393,305	—	164,940	233,495	398,435
Pennsville Township	26800	Salem	7,411,831	7,085,426	—	266,011	63,974	329,985
Salem City	20400	Salem	6,507,073	5,691,649	—	213,684	—	213,684
Salem County	71700	Salem	33,763,501	31,750,163	—	1,192,009	—	1,192,009
Salem County	71703	Salem	7,528,905	7,175,552	—	269,395	45,686	315,081
Woodstown Borough	48500	Salem	2,418,503	2,535,749	—	95,201	219,021	314,222
Bedminster Township	42300	Somerset	6,617,405	6,490,382	—	243,671	202,699	446,370
Bernards Township	53000	Somerset	16,818,640	16,403,699	—	615,851	433,614	1,049,465
Bernardsville Boro	42200	Somerset	6,974,968	6,556,874	—	246,167	—	246,167
Bound Brook Borough	43400	Somerset	9,847,608	9,637,291	—	361,817	282,791	644,608
Branchburg Township	55800	Somerset	10,204,788	10,050,430	—	377,327	349,359	726,686
Bridgewater Twp	59700	Somerset	33,082,759	28,785,552	—	1,080,707	—	1,080,707
Far Hills Borough	65200	Somerset	2,530,803	2,453,665	—	92,119	52,232	144,351
Franklin Township (Somerset)	59600	Somerset	41,228,794	42,747,034	—	1,604,869	3,308,201	4,913,070
Green Brook Township	61900	Somerset	7,461,522	7,031,528	—	263,987	—	263,987
Hillsborough Township	51200	Somerset	23,584,168	22,696,535	—	852,105	337,259	1,189,364
Manville Borough	41000	Somerset	10,080,717	9,620,258	—	361,177	72,380	433,557
Montgomery Township	68700	Somerset	11,542,930	10,590,856	—	397,617	—	397,617
North Plainfield Borough	21300	Somerset	30,605,382	30,055,957	—	1,128,403	971,180	2,099,583
Peapack & Gladstone Borough	60400	Somerset	2,816,080	2,894,990	—	108,688	204,008	312,696
Raritan Borough	46100	Somerset	6,619,099	6,660,085	—	250,042	351,562	601,604
Somerset County Finance Office	71800	Somerset	52,432,802	48,540,634	—	1,822,380	—	1,822,380
Somerset County Finance Office	71803	Somerset	22,722,649	22,043,055	—	827,571	480,456	1,308,027
Somerville Borough	21600	Somerset	13,208,825	12,613,612	—	473,558	102,038	575,596
South Bound Brook Borough	48200	Somerset	4,437,551	4,395,859	—	165,036	174,439	339,475
Warren Township	51300	Somerset	12,438,123	12,202,716	—	458,131	383,958	842,089
Watchung Borough	29800	Somerset	13,061,193	10,660,362	—	400,226	—	400,226
NJ Transit Corporation	62300	Statewide	83,074,190	81,654,849	—	3,065,601	2,699,895	5,765,496
Waterfront Comm of NY Harbor	60600	Statewide	649,911	667,335	—	25,054	46,385	71,439
Stanhope Borough	72900	Sussex	2,924,244	2,809,336	—	105,472	37,523	142,995
Andover Township	63200	Sussex	4,062,221	4,239,339	—	159,159	350,330	509,489
Byram Township	55900	Sussex	6,850,623	5,820,033	—	218,504	—	218,504
Franklin Borough	65400	Sussex	4,297,882	4,455,539	—	167,276	344,321	511,597

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

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 employer pension expense excluding that attributable to employer-paid member contributions
—	—	195,577	—	195,577	131,767	—	20,293	152,060
—	—	441,532	—	441,532	297,476	—	17,517	314,993
—	—	1,570,934	—	1,570,934	1,058,394	23,660	172,070	1,254,124
—	—	1,562,161	304,079	1,866,240	1,052,483	7,572	(58,816)	1,001,239
—	—	2,571,330	—	2,571,330	1,732,396	—	34,963	1,767,359
—	—	305,052	—	305,052	205,525	—	7,211	212,736
—	—	10,038,402	—	10,038,402	6,763,228	—	382,570	7,145,798
—	—	2,615,146	—	2,615,146	1,761,917	—	44,611	1,806,528
—	—	174,272	—	174,272	117,413	—	21,873	139,286
—	—	703,819	64,640	768,459	474,188	14,495	(12,503)	476,180
—	—	163,559	—	163,559	110,196	1,034	41,660	152,890
—	—	207,789	—	207,789	139,995	—	9,646	149,641
—	—	246,282	105,382	351,664	165,929	—	(20,383)	145,546
—	—	937,425	—	937,425	631,576	—	62,806	694,382
—	—	1,292,306	—	1,292,306	870,672	—	71,351	942,023
—	—	919,575	—	919,575	619,551	25,251	35,090	679,892
—	—	526,044	—	526,044	354,415	—	23,848	378,263
—	—	437,887	—	437,887	295,020	—	9,272	304,292
—	—	276,164	—	276,164	186,062	—	27,114	213,176
—	—	2,265,792	73,464	2,339,256	1,526,544	161,042	(14,210)	1,673,376
—	—	300,107	—	300,107	202,193	—	38,821	241,014
—	—	6,877,880	—	6,877,880	4,633,872	29,080	109,157	4,772,109
—	—	224,044	142,212	366,256	150,946	35,998	(27,507)	159,437
—	—	663,231	—	663,231	446,842	—	39,460	486,302
—	—	11,224,991	—	11,224,991	7,562,675	61,315	529,363	8,153,353
—	—	672,478	—	672,478	453,072	—	55,820	508,892
—	—	1,319,342	187,946	1,507,288	888,888	16,791	(36,353)	869,326
—	—	884,768	12,619	897,387	596,100	—	(2,441)	593,659
—	—	827,014	—	827,014	557,189	—	28,211	585,400
—	—	5,971,554	2,936,821	8,908,375	4,023,248	1,108	(568,051)	3,456,305
—	—	3,950,313	—	3,950,313	2,661,466	13,061	415,733	3,090,260
—	—	18,087,851	—	18,087,851	12,186,428	—	113,578	12,300,006
—	—	2,975,424	302,824	3,278,248	2,004,649	—	(58,573)	1,946,076
—	—	14,339,979	—	14,339,979	9,661,354	—	214,789	9,876,143
—	—	11,658,738	—	11,658,738	7,854,906	—	871,214	8,726,120
—	—	746,684	460,615	1,207,299	503,068	—	(89,094)	413,974
—	—	650,115	—	650,115	438,005	—	73,205	511,210
—	—	897,271	—	897,271	604,523	8,049	141,227	753,799
—	—	1,129,459	1,068,827	2,198,286	760,957	—	(206,736)	554,221
—	—	1,035,712	—	1,035,712	697,796	—	101,277	799,073
—	—	6,179,469	—	6,179,469	4,163,328	40,108	197,759	4,401,195
—	—	1,874,024	564,702	2,438,726	1,262,596	—	(109,227)	1,153,369
—	—	984,794	—	984,794	663,490	—	24,105	687,595
—	—	613,300	251,367	864,667	413,202	—	(48,620)	364,582
—	—	616,149	—	616,149	415,122	6,010	67,155	488,287
—	—	343,605	4,447	348,052	231,499	771	(860)	231,410
—	—	448,322	—	448,322	302,050	—	45,163	347,213
—	—	723,044	—	723,044	487,140	18,934	12,374	518,448
—	—	580,814	412,172	992,986	391,315	—	(79,724)	311,591
—	—	3,239,998	174,775	3,414,773	2,182,901	—	(33,806)	2,149,095
—	—	732,241	—	732,241	493,337	—	8,837	502,174
—	—	258,765	—	258,765	174,339	—	42,364	216,703
—	—	662,322	—	662,322	446,230	—	39,207	485,437
—	—	1,673,942	—	1,673,942	1,127,794	—	83,871	1,211,665
—	—	669,107	38,029	707,136	450,801	25,412	(7,356)	468,857
—	—	983,453	—	983,453	662,587	—	54,699	717,286
—	—	1,025,613	—	1,025,613	690,992	—	67,574	758,566
—	—	2,937,469	2,229,691	5,167,160	1,979,077	86,711	(431,275)	1,634,513
—	—	250,388	—	250,388	168,695	147	10,103	178,945
—	—	4,362,191	—	4,362,191	2,938,963	—	639,884	3,578,847
—	—	717,544	25,393	742,937	483,435	—	(4,912)	478,523
—	—	2,316,105	—	2,316,105	1,560,442	—	65,234	1,625,676
—	—	981,715	—	981,715	661,416	—	14,000	675,416
—	—	1,080,761	293,328	1,374,089	728,147	11,468	(56,736)	682,879
—	—	3,067,109	—	3,067,109	2,066,421	—	187,849	2,254,270
—	—	295,424	—	295,424	199,038	—	39,460	238,498
—	—	679,639	—	679,639	457,897	1,573	68,000	527,470
—	—	4,953,409	949,370	5,902,779	3,337,287	163,914	(183,630)	3,317,571
—	—	2,249,420	—	2,249,420	1,515,514	—	92,931	1,608,445
—	—	1,287,177	—	1,287,177	867,217	—	19,737	886,954
—	—	448,583	—	448,583	302,226	—	33,741	335,967
—	—	1,245,246	—	1,245,246	838,967	—	74,267	913,234
—	—	1,087,854	1,503,967	2,591,821	732,926	6,017	(290,903)	448,040
—	—	8,332,603	—	8,332,603	5,613,971	—	522,224	6,136,195
—	—	68,099	—	68,099	45,881	2,003	8,972	56,856
—	—	286,683	—	286,683	193,149	—	7,258	200,407
—	—	432,610	—	432,610	291,465	—	67,762	359,227
—	—	593,915	586,351	1,180,266	400,142	—	(113,414)	286,728
—	—	454,673	—	454,673	306,329	—	66,600	372,929

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2014 and As of June 30, 2013

Deferred outflows of resources – June 30, 2014

Employer/Nonemployer	Employer number	County	Net pension liability		Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
			June 30, 2013	June 30, 2014				
Hamburg Borough	66000	Sussex	\$ 1,686,339	1,529,923	—	57,439	—	57,439
Hardyston Township	66700	Sussex	6,226,004	5,848,792	—	219,584	—	219,584
Hopatcong Borough	47800	Sussex	10,361,658	9,518,636	—	357,362	—	357,362
Newton Town	23600	Sussex	9,606,244	9,367,111	—	351,673	245,777	597,450
Ogdensburg Borough	69500	Sussex	1,995,870	1,952,987	—	73,322	57,088	130,410
Sparta Township	47500	Sussex	14,633,975	14,466,712	—	543,130	548,892	1,092,022
Sussex County	71903	Sussex	36,936,798	37,330,364	—	1,401,509	2,107,814	3,509,323
Vernon Township	54600	Sussex	12,786,083	11,918,336	—	447,455	—	447,455
Berkeley Heights Township	49300	Union	11,037,225	10,823,155	—	406,338	336,129	742,467
Clark Township	52600	Union	13,905,693	15,568,478	—	584,494	2,134,812	2,719,306
Cranford Township	25401	Union	19,507,314	19,048,228	—	715,135	522,581	1,237,716
Cranford Township	25402	Union	10,894,295	10,486,171	—	393,686	157,476	551,162
Elizabeth City	21001	Union	126,669,556	126,084,953	—	4,733,658	5,515,538	10,249,196
Elizabeth City	21002	Union	91,014,157	93,917,162	—	3,525,969	6,905,750	10,431,719
Fanwood Borough	31100	Union	5,919,716	6,613,098	—	248,278	895,982	1,144,260
Garwood Borough	29700	Union	5,112,607	4,799,304	—	180,182	—	180,182
Hillside Township	34301	Union	28,948,835	27,464,082	—	1,031,095	63,994	1,095,089
Hillside Township	34302	Union	18,560,719	19,040,890	—	714,860	1,309,260	2,024,120
Kenilworth Borough	31000	Union	11,068,785	10,102,887	—	379,297	—	379,297
Linden City	35900	Union	95,166,594	93,522,513	—	3,511,153	3,076,834	6,587,987
Mountainside Borough	39500	Union	9,278,218	9,433,751	—	354,175	579,651	933,826
New Providence Borough	50300	Union	9,444,965	9,618,440	—	361,109	603,483	964,592
Plainfield City	20600	Union	79,418,202	82,608,971	—	3,101,421	6,608,269	9,709,690
Rahway City	34100	Union	52,099,620	47,044,318	—	1,766,204	—	1,766,204
Roselle Borough	21800	Union	35,305,379	35,153,381	—	1,319,777	1,546,983	2,866,760
Roselle Park Borough	25000	Union	11,181,942	11,987,630	—	450,056	1,246,074	1,696,130
Scotch Plains Township	34500	Union	19,783,882	19,394,530	—	728,137	597,508	1,325,645
Springfield Township (Union)	26200	Union	23,693,990	23,928,731	—	898,366	1,336,414	2,234,780
Summit City	28100	Union	34,401,877	33,050,719	—	1,240,836	442,027	1,682,863
Union County	72000	Union	100,978,949	90,163,974	—	3,385,062	—	3,385,062
Union County	72001	Union	20,059,357	18,381,204	—	690,093	—	690,093
Union County	72003	Union	82,992,156	77,156,040	—	2,896,700	—	2,896,700
Union Township (Union)	32600	Union	103,514,106	97,063,662	—	3,644,100	—	3,644,100
Westfield Town	20800	Union	32,627,345	30,793,372	—	1,156,088	—	1,156,088
Winfield Township	74100	Union	2,253,925	2,435,830	—	91,449	268,441	359,890
Belvidere Town	63500	Warren	1,425,169	1,417,066	—	53,201	60,705	113,906
Blairtown Township	63600	Warren	1,374,166	1,318,751	—	49,510	16,378	65,888
Greenwich Township (Warren)	65900	Warren	3,217,631	3,205,836	—	120,358	142,810	263,168
Hackettstown Town	56900	Warren	5,956,032	6,022,557	—	226,107	342,596	568,703
Independence Twp	60500	Warren	2,316,225	2,320,810	—	87,131	114,382	201,513
Lopatcong Township	50900	Warren	5,166,033	5,262,182	—	197,560	331,201	528,761
Mansfield Township (Warren)	54100	Warren	3,551,524	3,413,044	—	128,137	46,527	174,664
Phillipsburg Town	38800	Warren	12,541,749	12,307,221	—	462,055	389,672	851,727
Pohatcong Township	51900	Warren	5,222,356	4,435,624	—	166,528	—	166,528
Warren Co Bd of Chosen Frhldr	72103	Warren	24,882,004	24,288,627	—	911,878	659,655	1,571,533
Washington Twp (Warren)	60700	Warren	10,374,414	9,452,781	—	354,890	—	354,890
Total Non Special Funding Situations			13,294,097,604	12,579,072,492	—	472,261,128	278,271,831	750,532,959
Total Local Group			14,533,269,004	13,933,627,178	—	472,261,128	278,271,831	750,532,959
Total			\$ 17,893,902,652	17,486,678,618	—	544,495,815	288,156,196	832,652,011

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

Deferred inflows of resources – June 30, 2014

Pension expense excluding that attributable to employer-paid member contributions – Year ended June 30, 2014

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 employer pension expense excluding that attributable to employer-paid member contributions
—	—	156,124	58,195	214,319	105,186	—	(11,256)	93,930
—	—	596,850	37,499	634,349	402,119	—	(7,253)	394,866
—	—	971,345	253,020	1,224,365	654,430	6,001	(48,940)	611,491
—	—	955,882	—	955,882	644,012	—	47,539	691,551
—	—	199,296	—	199,296	134,273	1,428	11,042	146,743
—	—	1,476,279	—	1,476,279	994,622	4,972	106,169	1,105,763
—	—	3,809,438	—	3,809,438	2,566,554	—	407,701	2,974,255
—	—	1,216,226	159,440	1,375,666	819,415	—	(30,839)	788,576
—	—	1,104,467	—	1,104,467	744,118	—	65,015	809,133
—	—	1,588,711	—	1,588,711	1,070,371	—	412,923	1,483,294
—	—	1,943,808	—	1,943,808	1,309,612	—	101,080	1,410,692
—	—	1,070,079	—	1,070,079	720,950	—	30,459	751,409
—	—	12,866,546	—	12,866,546	8,668,649	—	1,066,835	9,735,484
—	—	9,583,931	—	9,583,931	6,457,035	—	1,335,735	7,792,770
—	—	674,844	—	674,844	454,667	—	173,304	627,971
—	—	489,753	33,936	523,689	329,964	—	(6,564)	323,400
—	—	2,802,617	—	2,802,617	1,888,223	181,349	12,378	2,081,950
—	—	1,943,059	—	1,943,059	1,309,108	112,426	253,242	1,674,776
—	—	1,030,966	328,153	1,359,119	694,598	—	(63,472)	631,126
—	—	9,543,658	—	9,543,658	6,429,902	—	595,132	7,025,034
—	—	962,683	—	962,683	648,593	—	112,118	760,711
—	—	981,530	—	981,530	661,291	341	116,728	778,360
—	—	8,429,968	—	8,429,968	5,679,569	136,982	1,278,195	7,094,746
—	—	4,800,715	1,995,259	6,795,974	3,234,412	—	(385,930)	2,848,482
—	—	3,587,284	—	3,587,284	2,416,881	70,889	299,223	2,786,993
—	—	1,223,297	—	1,223,297	824,179	6,136	241,020	1,071,335
—	—	1,979,147	—	1,979,147	1,333,421	—	115,572	1,448,993
—	—	2,441,847	—	2,441,847	1,645,159	—	258,494	1,903,653
—	—	3,372,715	—	3,372,715	2,272,318	—	85,498	2,357,816
—	—	9,200,931	4,767,658	13,968,589	6,198,994	—	(922,178)	5,276,816
—	—	1,875,740	530,676	2,406,416	1,263,753	—	(102,645)	1,161,108
—	—	7,873,515	1,215,310	9,088,825	5,304,667	93,695	(235,070)	5,163,292
—	—	9,905,021	781,876	10,686,897	6,673,364	39,505	(151,233)	6,561,636
—	—	3,142,360	70,054	3,212,414	2,117,120	42,563	(13,550)	2,146,133
—	—	248,568	—	248,568	167,469	825	51,923	220,217
—	—	144,607	—	144,607	97,427	—	11,742	109,169
—	—	134,574	—	134,574	90,667	4,977	3,168	98,812
—	—	327,145	—	327,145	220,409	—	27,623	248,032
—	—	614,582	—	614,582	414,066	—	66,266	480,332
—	—	236,831	—	236,831	159,561	—	22,124	181,685
—	—	536,988	—	536,988	361,788	3,417	64,062	429,267
—	—	348,290	—	348,290	234,655	—	8,999	243,654
—	—	1,255,911	—	1,255,911	846,152	14,936	75,372	936,460
—	—	452,641	447,955	900,596	304,960	—	(86,645)	218,315
—	—	2,478,573	—	2,478,573	1,669,903	—	127,593	1,797,496
—	—	964,625	322,024	1,286,649	649,902	187	(62,287)	587,802
—	—	1,283,652,103	278,271,831	1,561,923,934	864,842,040	13,035,492	—	877,877,532
—	—	1,283,652,103	278,271,831	1,561,923,934	1,036,470,326	13,035,492	—	1,049,505,818
—	—	1,371,441,797	288,156,196	1,659,597,993	1,315,073,336	13,035,492	—	1,328,108,828

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

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

June 30, 2014 and 2013

(1) Plan Description

The State of New Jersey, Police and Firemen's Retirement System (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 Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/annrprts.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:

Tier	Definition
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, as defined, 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 schedules of employer and nonemployer allocations and the schedules 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 as a nonemployer 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 amounts presented in the 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.

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(3) Allocation Methodology and Reconciliation to Financial Statements

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, deferred outflows of resources, deferred inflows of resources, and pension expense excluding that attributable to employer-paid member contributions 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 schedules of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2014 and 2013 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal years ended June 30, 2014 and 2013, respectively.

A special funding situation exists for the Local employers 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 Local employers 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, 2014 and June 30, 2013 State special funding situation net pension liability amounts of \$1,354,554,686 and \$1,239,171,400, respectively, are the accumulated differences between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The fiscal year ending June 30, 2014 State special funding situation pension expense of \$171,628,286 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2014. The pension expense is deemed to be a State administrative expense due to the special funding situation.

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 excluding that attributable to employer-paid member contributions. The employer and nonemployer allocation percentages presented in the schedules of employer and nonemployer allocations and applied to amounts presented in the schedules of pension amounts by employer and nonemployer are based on the ratio of the contributions as an individual employer to total contributions to the PFRS during the years ended June 30, 2014 and 2013. Employer and nonemployer allocation percentages have been rounded for presentation purposes, therefore amounts presented in the schedules of pension amounts by employer and nonemployer may result in immaterial differences.

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Changes to Fiduciary Net Position

Based upon updated actuarial information, the Division has adjusted certain information as previously reported in the schedule of changes in net pension liability (asset) and related ratios – defined benefit plans as contained in the Division's 2014 CAFR related to adjustments to the local employers' contributions for the 2013 billings as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
July 1, 2013 plan fiduciary net position	\$ 1,802,362,643	20,702,574,902	22,504,937,545
Adjustment for local employers' contributions for 2013 billings	—	(50,446,652)	(50,446,652)
Adjusted July 1, 2013 plan fiduciary net position	<u>\$ 1,802,362,643</u>	<u>20,652,128,250</u>	<u>22,454,490,893</u>

Employer Contributions

The current year employer contributions for the State and local employers used in the schedule of employer and nonemployer allocations is a component of the PFRS pension trust fund financial statements contained in the Division's CAFR. A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations and additions from State and local employer contributions for PFRS pursuant to its statements of changes in fiduciary net position for the years ended June 30, 2014 and 2013 is as follows:

	<u>2014</u>		
	<u>State</u>	<u>Local</u>	<u>Total</u>
Contributions per schedule of employer and nonemployer allocations	\$ 70,630,211	824,314,067	894,944,278
Reconciling items:			
Adjustment of 2013 billings (a)	—	(50,446,652)	(50,446,652)
Employer specific contributions/expenses (b)	—	13,373,704	13,373,704
Reclassification of administrative loan revenue (c)	17,066	90,335	107,401
Timing differences for 2014 billings (d)	—	68,897	68,897
Total contributions per audited financial statements	<u>\$ 70,647,277</u>	<u>787,400,351</u>	<u>858,047,628</u>

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	2013		
	<u>State</u>	<u>Local</u>	<u>Total</u>
Contributions per schedule of employer and nonemployer allocations	\$ 70,381,047	778,367,746	848,748,793
Reconciling items:			
Adjustment of 2013 billings (a)	—	50,446,652	50,446,652
Employer specific contributions/expenses (b)	—	1,230,184	1,230,184
Reclassification of administrative loan revenue (c)	16,680	88,360	105,040
Timing differences for 2013 billings (d)	—	(1,999,279)	(1,999,279)
Total contributions per audited financial statements	<u>\$ 70,397,727</u>	<u>828,133,663</u>	<u>898,531,390</u>

- (a) In 2014, the Division adjusted the local employers' contributions for the 2013 billings, which resulted in an adjustment in the 2014 audited financial statements of \$50,446,652 to reflect the actual amounts billed to employers in December 2013.
- (b) Certain Local employers made specific contributions to PFRS of \$13,373,704 and \$1,230,184 in 2014 and 2013, respectively, related to transfers of members from another pension plan into PFRS, or for retroactive adjustments.
- (c) In 2014 and 2013, the Division included certain administrative fees associated with member loans of \$107,400 and \$105,040, respectively, as part of total employer contributions in the respective audited financial statements.
- (d) In 2014 and 2013, timing differences arose for the local employer billings, which were finalized upon the issuance of the respective audited financial statements of PFRS. Differences between the bills calculated as of the actuarial valuation and the final billings totaled \$68,897 and (\$1,999,279) in 2014 and 2013, respectively.

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(4) Contributions

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 2014 and 2013, the State contributed an amount less than the actuarially determined amount.

The Local employers' 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 local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be 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 will be adjusted by the rate of return on the actuarial value of assets.

(5) 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 which 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 or deferred outflows or inflows 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.

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(6) Collective Net Pension Liability and Actuarial Information

Components of Net Pension Liability

The components of the net pension liability of the participating employers for PFRS as of June 30, 2014 and 2013 are as follows:

	2014		
	<u>State</u>	<u>Local</u>	<u>Total</u>
Total pension liability	\$ 5,440,972,992	37,066,191,411	42,507,164,403
Plan fiduciary net position	1,887,921,552	23,132,564,233	25,020,485,785
Net pension liability	<u>\$ 3,553,051,440</u>	<u>13,933,627,178</u>	<u>17,486,678,618</u>
Plan fiduciary net position as a percentage of the total pension liability	34.70%	62.41%	58.86%
	2013		
	<u>State</u>	<u>Local</u>	<u>Total</u>
Total pension liability	\$ 5,162,996,291	35,185,397,254	40,348,393,545
Plan fiduciary net position (as adjusted see note 3)	1,802,362,643	20,652,128,250	22,454,490,893
Net pension liability	<u>\$ 3,360,633,648</u>	<u>14,533,269,004</u>	<u>17,893,902,652</u>
Plan fiduciary net position as a percentage of the total pension liability	34.91%	58.70%	55.65%

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The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	3.01%
Salary increases:	
2012-2021	3.95 - 8.62% based on age
Thereafter	4.95 - 9.62% based on age
Investment rate of return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables with adjustments for mortality improvements from the base year of 2011 based on Projection Scale AA.

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2007 to June 30, 2010.

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Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Equities	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds / Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%

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Discount Rate

The discount rate used to measure the total pension liability was 6.32% and 6.45% as of June 30, 2014 and 2013, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.29% and 4.63% as of June 30, 2014 and 2013, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made based on the average of the last five years of contributions made in relation to the last five years of actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2045. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2045, and the municipal bond rate was applied to projected benefit payments after that date 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, 2014 and 2013, respectively, 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:

2014				
		At 1% decrease (5.32%)	At current discount rate (6.32%)	At 1% increase (7.32%)
State	\$	4,295,501,153	3,553,051,440	2,941,682,776
Local		18,777,354,429	13,933,627,178	9,930,405,551
Total	\$	23,072,855,582	17,486,678,618	12,872,088,327

2013				
		At 1% decrease (5.45%)	At current discount rate (6.45%)	At 1% increase (7.45%)
State	\$	4,064,120,863	3,360,633,648	2,782,242,530
Local		19,147,850,178	14,533,269,004	10,723,604,171
Total	\$	23,211,971,041	17,893,902,652	13,505,846,701

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(7) 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, 2014:

	<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>
Deferred Outflows of Resources:						
State:						
Changes of assumptions	2014	6.17 years	\$ —	86,206,580	13,971,893	72,234,687
Local:						
Changes of assumptions	2014	6.17 years	\$ —	563,607,575	91,346,447	472,261,128
Total			<u>—</u>	<u>649,814,155</u>	<u>105,318,340</u>	<u>544,495,815</u>
Deferred Inflows of Resources:						
State:						
Difference between projected and actual earnings on pension plan investments	2014	5 years	\$ —	109,737,117	21,947,423	87,789,694
Local:						
Difference between projected and actual earnings on pension plan investments	2014	5 years	\$ —	1,604,565,128	320,913,025	1,283,652,103
Total			<u>—</u>	<u>1,714,302,245</u>	<u>342,860,448</u>	<u>1,371,441,797</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 excluding that attributable to employer-paid member contributions as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Year ending June 30:			
2015	\$ (7,975,530)	(229,566,578)	(237,542,108)
2016	(7,975,530)	(229,566,578)	(237,542,108)
2017	(7,975,530)	(229,566,578)	(237,542,108)
2018	(7,975,530)	(229,566,578)	(237,542,108)
2019	13,971,893	91,346,447	105,318,340
Thereafter	<u>2,375,220</u>	<u>15,528,890</u>	<u>17,904,110</u>
Total	<u>\$ (15,555,007)</u>	<u>(811,390,975)</u>	<u>(826,945,982)</u>

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(8) Pension Expense

The components of allocable pension expense, which exclude amounts attributable to employer paid member contributions and pension expense related to specific liabilities of individual employers, for State and local employers for the year ending June 30, 2014 are as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Service cost (a)	\$ 140,124,495	873,653,030	1,013,777,525
Interest on total pension liability (a)	333,115,715	2,267,892,475	2,601,008,190
Member contributions	(53,618,958)	(332,041,138)	(385,660,096)
Administrative expense (b)	495,670	3,281,271	3,776,941
Expected investment return net of investment expenses	(133,538,382)	(1,533,713,242)	(1,667,251,624)
Pension expense related to specific liabilities of individual employers	—	(13,035,492)	(13,035,492)
Recognition of deferred inflows/outflows of resources:			
Amortization of assumption changes or inputs	13,971,893	91,346,447	105,318,340
Amortization of projected versus actual investment earnings on pension plan investments	<u>(21,947,423)</u>	<u>(320,913,025)</u>	<u>(342,860,448)</u>
Pension expense	<u>\$ 278,603,010</u>	<u>1,036,470,326</u>	<u>1,315,073,336</u>

(a) The service cost and interest cost components have been revised from the amounts previously reported for the fiscal year ending June 30, 2014 GASB Statement No. 67 actuary's report to reallocate interest accrued on the service cost of \$65,388,650 to the total interest on total pension liability component.

(b) Adjusted for the total administrative fees associated with member loans of \$107,401.

**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 Years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Nonemployer contributions	Employer proportionate share	Nonemployer contributions	Employer proportionate share
Absecon City	56600	Atlantic	\$ 33,008	0.0586861285%	\$ 27,251	0.0558535402%
Atlantic City	30801	Atlantic	572,182	1.0173031744%	522,514	1.0709457687%
Atlantic City	30802	Atlantic	439,996	0.7822842057%	381,456	0.7818327836%
Atlantic County	70100	Atlantic	285,654	0.5078738577%	252,255	0.5170223490%
Atlantic County	70103	Atlantic	108,292	0.1925356799%	91,239	0.1870025515%
Brigantine City	50201	Atlantic	60,150	0.1069436377%	51,652	0.1058667160%
Brigantine City	50202	Atlantic	63,789	0.1134124570%	54,752	0.1122203911%
Buena Borough	58900	Atlantic	5,993	0.0106552918%	8,919	0.0182813964%
Egg Harbor City	59900	Atlantic	20,070	0.0356840305%	17,918	0.0367239820%
Egg Harbor Township	58200	Atlantic	134,154	0.2385170916%	110,120	0.2257012373%
Galloway Township	53800	Atlantic	79,837	0.1419454378%	78,264	0.1604092239%
Hamilton Township (Atlantic)	59100	Atlantic	74,404	0.1322848483%	64,180	0.1315428006%
Hammonton Town	36500	Atlantic	41,757	0.0742405891%	36,121	0.0740329599%
Linwood City	54400	Atlantic	27,789	0.0494064943%	23,302	0.0477595434%
Longport Borough	38700	Atlantic	22,450	0.0399147698%	18,640	0.0382042903%
Margate City	32800	Atlantic	103,048	0.1832124298%	93,206	0.1910354322%
Mullica Township	68900	Atlantic	14,285	0.0253975858%	11,806	0.0241971470%
Northfield City	45400	Atlantic	40,706	0.0723731789%	36,168	0.0741300023%
Pleasantville City	35100	Atlantic	143,271	0.2547269619%	126,898	0.2600909924%
Somers Point City	33500	Atlantic	41,573	0.0739136654%	31,169	0.0638833904%
Ventnor City	32100	Atlantic	131,823	0.2343730632%	115,592	0.2369182735%
Allendale Borough	52000	Bergen	24,476	0.0435175708%	22,976	0.0470918969%
Alpine Borough	46000	Bergen	26,319	0.0467937085%	23,741	0.0486593789%
Bergen County	70200	Bergen	1,191,235	2.1179367454%	1,043,810	2.1393911870%
Bergenfield Borough	29000	Bergen	99,864	0.1775509597%	90,256	0.1849878245%
Bogota Borough	28900	Bergen	27,791	0.0494097492%	25,719	0.0527136418%
Carlstadt Borough	21700	Bergen	50,347	0.0895134343%	43,677	0.0895208226%
Cliffside Park Borough	25300	Bergen	83,035	0.1476302131%	73,122	0.1498717588%
Closter Borough	38400	Bergen	39,236	0.0697589609%	33,352	0.0683588559%
Cresskill Borough	31200	Bergen	54,104	0.0961927816%	39,116	0.0801719903%
Demarest Borough	37500	Bergen	29,162	0.0518488528%	27,512	0.0563882331%
Dumont Borough	27800	Bergen	72,286	0.1285200827%	62,364	0.1278214700%
East Rutherford Borough	22100	Bergen	91,131	0.1620259236%	74,792	0.1532938753%
Edgewater Borough	44300	Bergen	60,336	0.1072731653%	55,587	0.1139311067%
Elmwood Park Borough	33100	Bergen	75,955	0.1350425430%	63,451	0.1300500194%
Emerson Borough	43500	Bergen	33,927	0.0603208774%	32,085	0.0657606407%
Englewood City	27201	Bergen	183,033	0.3254215158%	155,140	0.3179759817%
Englewood City	27202	Bergen	104,725	0.1861940627%	88,210	0.1807947141%
Englewood Cliffs Borough	44100	Bergen	60,210	0.1070502687%	43,577	0.0893163208%
Fair Lawn Borough	32300	Bergen	111,041	0.1974243027%	94,001	0.1926647308%
Fairview Borough	26600	Bergen	60,018	0.1067083724%	48,222	0.0988367592%
Fort Lee Borough	42900	Bergen	200,203	0.3559487183%	170,314	0.3490765739%
Franklin Lakes Borough	43900	Bergen	40,118	0.0713271792%	35,931	0.0736434195%
Garfield City	35800	Bergen	117,516	0.2089366789%	100,110	0.2051845754%
Glen Rock Borough	26900	Bergen	43,867	0.0779927256%	36,460	0.0747289789%
Hackensack City	28000	Bergen	407,658	0.7247900272%	353,535	0.7246054350%
Harrington Park Borough	44500	Bergen	23,977	0.0426291090%	17,404	0.0356714554%
Hasbrouck Heights Borough	30400	Bergen	57,065	0.1014575425%	55,619	0.1139977205%
Haworth Borough	41500	Bergen	19,060	0.0338879680%	17,676	0.0362287640%
Hillsdale Borough	28800	Bergen	35,775	0.0636058684%	34,609	0.0709348665%
Ho-Ho-Kus Borough	29900	Bergen	30,613	0.0544277875%	26,876	0.0550840541%
Leonia Borough	23100	Bergen	37,881	0.0673501931%	34,242	0.0701818282%
Little Ferry Borough	29500	Bergen	49,352	0.0877444528%	40,033	0.0820508854%
Lodi Borough	41100	Bergen	86,103	0.1530855818%	75,586	0.1549219403%
Lyndhurst Township	24800	Bergen	101,096	0.1797428199%	88,243	0.1808632469%
Mahwah Township	30600	Bergen	116,600	0.2073080493%	99,726	0.2043976818%
Maywood Borough	37400	Bergen	44,505	0.0791267382%	39,609	0.0811823008%
Midland Park Borough	54000	Bergen	22,807	0.0405499991%	20,065	0.0411244726%
Montvale Borough	24300	Bergen	41,444	0.0736853005%	32,879	0.0673880204%
Moonachie Borough	48000	Bergen	34,676	0.0616522681%	28,350	0.0581053907%
New Milford Borough	27300	Bergen	64,294	0.1143104231%	55,781	0.1143294193%
North Arlington Borough	34000	Bergen	55,682	0.0989991698%	48,928	0.1002818417%
Northvale Borough	48400	Bergen	24,803	0.0440988987%	19,905	0.0407968858%
Norwood Borough	43700	Bergen	27,575	0.0490264504%	23,000	0.0471417888%
Oakland Borough	49600	Bergen	53,045	0.0943103988%	46,680	0.0956758898%
Old Tappan Borough	48900	Bergen	25,917	0.0460787988%	21,735	0.0445482338%
Oradell Borough	23200	Bergen	39,844	0.0708408948%	33,740	0.0691534251%
Palisades Park Borough	35000	Bergen	59,448	0.1056950520%	46,208	0.0947072473%
Paramus Borough	27400	Bergen	174,514	0.3102754820%	149,613	0.3066458664%
Park Ridge Borough	43200	Bergen	34,429	0.0612133752%	28,881	0.0591935544%
Ramsey Borough	36800	Bergen	62,731	0.1115308553%	53,092	0.1088165044%
Ridgefield Borough	27500	Bergen	62,405	0.1109513502%	48,886	0.1001967239%
Ridgefield Park Village	35200	Bergen	55,375	0.0984540366%	45,536	0.0933309717%

**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 Years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Nonemployer contributions	Employer proportionate share	Nonemployer contributions	Employer proportionate share
Ridgewood Village	32000	Bergen	\$ 171,256	0.3044827738%	\$ 148,541	0.3044504869%
River Edge Borough	20100	Bergen	44,699	0.0794717593%	37,573	0.0770087908%
River Vale Township	48300	Bergen	46,984	0.0835353261%	37,631	0.0771277637%
Rochelle Park Township	42800	Bergen	43,854	0.0779695506%	36,151	0.0740949135%
Rutherford Borough	31600	Bergen	68,444	0.1216890564%	67,933	0.1392349212%
Saddle Brook Township	24400	Bergen	63,267	0.1124851966%	58,105	0.1190925854%
Saddle River Borough	50400	Bergen	44,386	0.0789146479%	39,066	0.0800696023%
South Hackensack Township	50600	Bergen	35,061	0.0623360607%	29,344	0.0601442413%
Teaneck Township	21500	Bergen	331,219	0.5888858430%	290,645	0.5957067665%
Tenafla Borough	31400	Bergen	66,225	0.1177444892%	65,917	0.1351037645%
Upper Saddle River Boro	48800	Bergen	36,040	0.0640771802%	29,600	0.0606676948%
Waldwick Borough	49001	Bergen	34,706	0.0617042165%	29,808	0.0610954765%
Wallington Borough	34600	Bergen	42,733	0.0759772819%	37,140	0.0761215653%
Washington Township (Bergen)	46900	Bergen	40,947	0.0728003540%	36,406	0.0746185041%
Westwood Borough	40200	Bergen	54,480	0.0968627734%	46,778	0.0958762796%
Woodcliff Lake Borough	47000	Bergen	38,867	0.0691023793%	32,622	0.0668626480%
Wood-Ridge Borough	33300	Bergen	48,669	0.0865306297%	40,173	0.0823380378%
Wyckoff Township	47200	Bergen	51,428	0.0914361781%	41,986	0.0860540228%
Beverly City Municipal Bldg	36600	Burlington	6,592	0.0117206907%	5,384	0.0110346019%
Bordentown City	37900	Burlington	15,973	0.0283982274%	14,503	0.0297259615%
Bordentown Fire District #1	63800	Burlington	3,797	0.0067501742%	3,791	0.0077695626%
Bordentown Twp	52200	Burlington	28,835	0.0512673947%	24,809	0.0508483163%
Bordentown Twp Fire District 2	63700	Burlington	10,439	0.0185601798%	8,076	0.0165531365%
Burlington City	41300	Burlington	50,906	0.0905081366%	40,508	0.0830247363%
Burlington County/Payroll Dept	70300	Burlington	266,107	0.4731211236%	236,097	0.4839053849%
Burlington County/Payroll Dept	70303	Burlington	53,722	0.0955135458%	47,067	0.0964679918%
Burlington Township	54500	Burlington	64,027	0.1138357262%	57,069	0.1169690283%
Chesterfield Township	76000	Burlington	9,211	0.0163760012%	11,013	0.0225726457%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	1,621	0.0028826835%	1,473	0.0030198290%
Cinnaminson Township	29200	Burlington	37,306	0.0663268477%	32,743	0.0671097772%
Cinnaminson Twp Fire Dist #1	64200	Burlington	16,912	0.0300683897%	14,644	0.0300133880%
Delanco Township	45300	Burlington	12,481	0.0221899315%	12,058	0.0247144326%
Delran Township	61700	Burlington	49,623	0.0882256595%	43,123	0.0883850972%
Eastampton Township	59000	Burlington	19,674	0.0349794064%	15,986	0.0327652538%
Edgewater Park Township	61800	Burlington	13,352	0.0237384902%	11,608	0.0237922553%
Evesham Township	55200	Burlington	180,104	0.3202131300%	153,581	0.3147794752%
Florence Township	36300	Burlington	35,202	0.0625877308%	29,537	0.0605388531%
Florence Twp. Fire Dist. #1	77600	Burlington	2,890	0.0051380796%	2,465	0.0050512780%
Lumberton Township	61400	Burlington	23,031	0.0409481404%	17,580	0.0360322120%
Mansfield Township (Burlington)	68300	Burlington	16,453	0.0292515360%	14,143	0.0289866298%
Maple Shade Township	29300	Burlington	51,006	0.0906861153%	46,674	0.0956624573%
Medford Lakes Borough	62900	Burlington	9,563	0.0170018564%	8,667	0.0177632885%
Medford Township	49500	Burlington	56,136	0.0998063889%	48,116	0.0986190991%
Moorestown Township	39600	Burlington	59,779	0.1062831502%	53,021	0.1086725855%
Mount Holly Township	39800	Burlington	30,763	0.0546948208%	25,269	0.0517920129%
Mount Laurel Fire District #1	75300	Burlington	54,193	0.0963517517%	43,302	0.0887517476%
Mount Laurel Township	49900	Burlington	107,605	0.1913154771%	89,828	0.1841119754%
New Hanover Township	69200	Burlington	1,189	0.0021133516%	2,343	0.0048016815%
North Hanover Township	69300	Burlington	8,524	0.0151546267%	7,690	0.0157607603%
Palmyra Borough	38300	Burlington	18,478	0.0328532955%	15,947	0.0326857557%
Pemberton Borough	69700	Burlington	4,014	0.0071364676%	3,957	0.0081105818%
Pemberton Township	62800	Burlington	75,230	0.1337535964%	59,338	0.1216188412%
Riverside Township	25100	Burlington	22,513	0.0400267389%	37,285	0.0764195458%
Riverton Borough	37100	Burlington	7,071	0.0125725673%	5,802	0.0118922213%
Springfield Township (Burl)	72800	Burlington	8,481	0.0150782013%	8,105	0.0166130341%
Westampton Township	62200	Burlington	42,327	0.0752550812%	36,311	0.0744225003%
Willingboro Township	49100	Burlington	132,962	0.2363978811%	115,267	0.2362503530%
Audubon Borough	23400	Camden	25,524	0.0453792523%	19,762	0.0405042508%
Barrington Borough	48100	Camden	21,454	0.0381434447%	18,435	0.0377841843%
Bellmawr Borough	37300	Camden	30,168	0.0536372336%	24,890	0.0510144398%
Berlin Borough	52800	Camden	23,369	0.0415476959%	19,531	0.0400302780%
Berlin Township	52300	Camden	24,303	0.0432087444%	21,768	0.0446147106%
Brooklawn Borough	47300	Camden	8,548	0.0151974614%	9,587	0.0196497222%
Camden City	21201	Camden	68,882	0.1224671114%	338,345	0.6934723582%
Camden City	21202	Camden	301,394	0.5358592315%	253,530	0.5196342708%
Camden Co Bd of Chosen Frhldr	70401	Camden	531,835	0.9455680891%	457,706	0.9381137291%
Camden Co Bd of Chosen Frhldr	70403	Camden	136,598	0.2428620133%	116,322	0.2384135220%
Camden Co Bd. of Ch Freeholders	70402	Camden	1,273	0.0022632079%	1,072	0.0021979837%
Camden County Regional Police	70404	Camden	248,326	0.4415073000%	19,149	0.0392484559%
Cherry Hill Fire Dist 13	75800	Camden	148,834	0.2646169579%	128,150	0.2626568602%
Cherry Hill Township	33000	Camden	214,914	0.3821037881%	190,131	0.3896929444%
Chesilhurst Borough	59800	Camden	8,567	0.0152320937%	9,195	0.0188465178%
Clementon Borough	64400	Camden	15,408	0.0273945416%	13,702	0.0280839158%

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

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As of and for Years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Nonemployer contributions	Employer proportionate share	Nonemployer contributions	Employer proportionate share
Collingswood Borough	25801	Camden	\$ 31,122	0.0553335655%	\$ 30,032	0.0615535496%
Collingswood Borough	25802	Camden	17,701	0.0314720395%	15,625	0.0320241402%
Gibbsboro Borough	65600	Camden	4,321	0.0076826424%	3,574	0.0073257443%
Gloucester City	32200	Camden	69,598	0.1237413458%	58,561	0.1200273727%
Gloucester Township	48600	Camden	189,149	0.3362946265%	151,734	0.3109934496%
Gloucester Twp Fire District 2	75900	Camden	6,103	0.0108513679%	5,073	0.0103982064%
Gloucester Twp Fire District 4	65700	Camden	2,728	0.0048509960%	2,044	0.0041902320%
Gloucester Twp Fire District 5	77000	Camden	6,997	0.0124395063%	5,452	0.0111745459%
Gloucester Twp Fire District 6	76100	Camden	3,793	0.0067432738%	3,038	0.0062257930%
Haddon Heights Borough	40500	Camden	22,410	0.0398442032%	18,119	0.0371376459%
Haddon Township	22200	Camden	36,643	0.0651480474%	34,744	0.0712117390%
Haddon Twp Fire District 1	85102	Camden	1,033	0.0018362932%	902	0.0018481923%
Haddonfield Borough	38600	Camden	30,657	0.0545057753%	26,964	0.0552662142%
Laurel Springs Borough	67800	Camden	8,252	0.0146718576%	5,924	0.0121414065%
Lawnside Borough	68000	Camden	5,646	0.0100378994%	5,617	0.0115128237%
Lindenwold Borough	55300	Camden	52,963	0.0941653597%	46,657	0.0956283280%
Lower Camden Co Reg Hs Dist 1	76200	Camden	196	0.0003480156%	179	0.0003663763%
Magnolia Borough	60800	Camden	14,182	0.0252138783%	12,003	0.0246019017%
Merchantville Borough	38900	Camden	19,523	0.0347110711%	16,537	0.0338952225%
Mount Ephraim Borough	37200	Camden	17,476	0.0310715547%	13,791	0.0282663501%
Oaklyn Borough	33600	Camden	15,565	0.0276743341%	14,381	0.0294743091%
Pennsauken Township	20900	Camden	162,896	0.2896178346%	144,815	0.2968137408%
Pine Hill Borough	55100	Camden	25,679	0.0456556598%	21,229	0.0435116068%
Pine Hill Fire District 1	77200	Camden	1,203	0.0021384796%	1,030	0.0021116324%
Pine Valley Borough	70000	Camden	716	0.0012722814%	1,186	0.0024301728%
Runnemede Borough	38500	Camden	25,975	0.0461810031%	22,265	0.0456348897%
Somerdale Borough	61000	Camden	18,647	0.0331527477%	15,817	0.0324190261%
Stratford Borough	61500	Camden	20,646	0.0367072458%	17,516	0.0358999437%
Voorhees Fire District	76300	Camden	28,920	0.0514179020%	24,566	0.0503500829%
Voorhees Township	53100	Camden	72,471	0.1288493500%	65,793	0.1348492337%
Waterford Township	53200	Camden	27,850	0.0495153387%	26,607	0.0545345581%
Winslow Township	53500	Camden	117,784	0.2094126777%	97,780	0.2004105811%
Winslow Twp Fire District 1	79902	Camden	16,979	0.0301876498%	12,675	0.0259789996%
Woodlynne Borough	51400	Camden	2,803	0.0049828852%	2,330	0.0047763244%
Avalon Borough	57400	Cape May	26,007	0.0462382897%	23,374	0.0479071630%
Cape May City	44400	Cape May	54,466	0.0968368643%	42,837	0.0877992789%
Cape May County	70500	Cape May	172,872	0.3073546510%	151,119	0.3097343652%
Lower Township	57600	Cape May	63,742	0.1133283499%	50,526	0.1035582574%
Middle Township	57900	Cape May	62,666	0.1114168031%	61,740	0.1265420999%
North Wildwood City	26000	Cape May	47,224	0.0839608087%	40,657	0.0833297073%
Ocean City	20700	Cape May	204,889	0.3642793494%	176,706	0.3621774396%
Sea Isle City	57700	Cape May	31,582	0.0561513305%	29,778	0.0610321522%
Stone Harbor Borough	57500	Cape May	19,146	0.0340404283%	17,330	0.0355197238%
West Wildwood Borough	59200	Cape May	987	0.0017550505%	—	0.0000000000%
Wildwood City	34900	Cape May	68,999	0.1226754260%	63,387	0.1299189847%
Wildwood Crest Borough	53700	Cape May	29,326	0.0521401027%	25,459	0.0521815532%
Bridgeton City	36200	Cumberland	115,490	0.2053337477%	96,303	0.1973817058%
Cumberland County	70600	Cumberland	154,065	0.2739176840%	129,337	0.2650886777%
Cumberland County	70603	Cumberland	48,794	0.0867531357%	41,167	0.0843760659%
Millville City	22600	Cumberland	106,141	0.1887112842%	93,438	0.1915114609%
Vineland City	26500	Cumberland	234,648	0.4171894349%	193,454	0.3965042815%
Belleville Township	35400	Essex	271,219	0.4822096292%	224,125	0.4593676299%
Bloomfield Township	32700	Essex	341,141	0.6065268346%	309,733	0.6348278885%
Caldwell Borough	40800	Essex	33,816	0.0601232389%	28,642	0.0587050527%
Cedar Grove Township	28700	Essex	59,385	0.1055821716%	50,212	0.1029148715%
East Orange City	23800	Essex	550,176	0.9781768753%	491,674	1.0077360556%
Essex County	70700	Essex	1,487,941	2.6454611796%	1,295,654	2.6555705826%
Essex County College	62700	Essex	6,648	0.0118202912%	5,281	0.0108236580%
Essex Fells Borough	27900	Essex	23,153	0.0411638762%	19,698	0.0403729420%
Fairfield Township (Essex)	36700	Essex	57,862	0.1028753837%	52,182	0.1069521383%
Glen Ridge Borough	25500	Essex	36,956	0.0657054192%	34,970	0.0716746094%
Irvington Township	29100	Essex	431,567	0.7672992252%	387,014	0.7932241672%
Livingston Township	36000	Essex	135,548	0.2409964259%	122,565	0.2512098279%
Maplewood Township	23900	Essex	170,006	0.3022600570%	147,043	0.3013784360%
Millburn Township	26300	Essex	178,115	0.3166763387%	146,383	0.3000260098%
Montclair Township	28300	Essex	323,010	0.5742914524%	283,369	0.5807927974%
Newark City	21101	Essex	1,858,070	3.3035268687%	1,736,937	3.5600241569%
Newark City	21102	Essex	1,020,444	1.8142817617%	910,032	1.8651992984%
North Caldwell Borough	38000	Essex	26,013	0.0462497470%	21,523	0.0441126394%
Nutley Township	32500	Essex	160,273	0.2849551029%	152,245	0.3120415902%
Orange City	24900	Essex	250,652	0.4456440374%	208,417	0.4271714724%
Roseland Borough	43600	Essex	45,514	0.0809217591%	40,000	0.0819834491%
South Orange Village	35600	Essex	147,861	0.2628875562%	130,061	0.2665739204%

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Employer	Employer number	County	2014		2013	
			Nonemployer contributions	Employer proportionate share	Nonemployer contributions	Employer proportionate share
Verona Township	34200	Essex	\$ 53,955	0.0959292636%	\$ 45,594	0.0934500817%
West Caldwell Township	36100	Essex	52,629	0.0935714027%	43,252	0.0886493597%
West Orange Township	24700	Essex	291,486	0.5182436282%	260,111	0.5331242656%
Clayton Borough	64300	Gloucester	22,774	0.0404907597%	20,338	0.0416845225%
Deptford Township	63000	Gloucester	85,740	0.1524394160%	73,586	0.1508214863%
Deptford Twp Fire District	64900	Gloucester	17,769	0.0315912996%	15,007	0.0307588878%
East Greenwich Township	59300	Gloucester	27,504	0.048896389%	25,827	0.0529343174%
Elk Township	60900	Gloucester	15,215	0.0270521245%	13,158	0.0269679278%
Franklin Township (Gloucester)	56500	Gloucester	28,538	0.0507380152%	24,039	0.0492709656%
Glassboro Borough	45201	Gloucester	75,439	0.1341262191%	65,413	0.1340701530%
Glassboro Borough	45202	Gloucester	4,810	0.0085514445%	4,117	0.0084374832%
Gloucester County	70800	Gloucester	236,535	0.4205435603%	206,040	0.4222997504%
Gloucester County	70803	Gloucester	52,496	0.0933345751%	46,410	0.0951221448%
Greenwich Township (Gloucester)	45000	Gloucester	26,710	0.0474880471%	22,318	0.0457438569%
Harrison Township (Gloucester)	60000	Gloucester	21,966	0.0390546909%	20,139	0.0412762042%
Logan Township	57000	Gloucester	31,434	0.0558874219%	24,456	0.0501247471%
Mantua Township	68400	Gloucester	36,635	0.0651345070%	31,067	0.0636758731%
Monroe Township (Gloucester)	45100	Gloucester	92,477	0.1644184168%	83,299	0.1707293029%
Newfield Borough	74700	Gloucester	6,168	0.0109664617%	5,121	0.0104953859%
Paulsboro Borough	39100	Gloucester	22,873	0.0406675667%	18,219	0.0373413254%
Pitman Borough	41200	Gloucester	19,491	0.0346545658%	17,012	0.0348678398%
South Harrison Township	72600	Gloucester	3,799	0.0067542103%	3,783	0.0077538001%
Washington Twp (Gloucester)	49400	Gloucester	112,585	0.2001693684%	103,255	0.2116314551%
Washington Twp Bd of Fire Comm	78700	Gloucester	24,227	0.0430733399%	22,200	0.0455015249%
Wenonah Borough	73900	Gloucester	5,993	0.0106551616%	4,573	0.0093737782%
West Deptford Township	47900	Gloucester	62,778	0.1116161341%	51,807	0.1061826521%
Westville Borough	22700	Gloucester	17,409	0.0309517738%	13,723	0.0281272285%
Woodbury City	24000	Gloucester	48,470	0.0861774062%	41,307	0.0846628071%
Woodbury Heights Borough	60100	Gloucester	9,443	0.0167892453%	7,329	0.0150207432%
Woolwich Township	74200	Gloucester	22,066	0.0392311073%	20,090	0.0411755980%
Bayonne City	20300	Hudson	677,599	1.2047279857%	565,070	1.1581674532%
East Newark Borough	34700	Hudson	7,745	0.0137699856%	7,630	0.0156390461%
Guttenberg Town	25600	Hudson	33,144	0.0589285547%	26,192	0.0536821473%
Harrison Town (Hudson)	31800	Hudson	120,466	0.2141809989%	102,555	0.2101974750%
Hoboken City	23301	Hudson	255,526	0.4543086227%	207,591	0.4254783013%
Hoboken City	23302	Hudson	190,906	0.3394183039%	183,129	0.3753402588%
Hudson County	70900	Hudson	790,648	1.4057212383%	659,542	1.3517978110%
Hudson County	70903	Hudson	120,154	0.2136255801%	95,685	0.1961157680%
Jersey City	38101	Hudson	1,398,322	2.4861252484%	1,250,185	2.5623773618%
Jersey City Fire Dept.	38102	Hudson	994,039	1.7673363742%	872,255	1.7877732800%
Kearny Town	31900	Hudson	373,038	0.6632369690%	346,487	0.7101606413%
North Bergen Township	23701	Hudson	179,866	0.3197902514%	146,016	0.2992753016%
North Hudson Reg Fire & Rescue	79000	Hudson	463,236	0.8236031461%	390,225	0.7998050971%
Secaucus Town	24600	Hudson	109,556	0.1947839152%	92,907	0.1904231602%
Union City	22400	Hudson	281,010	0.4996180897%	277,062	0.5678655939%
Weehawken Township	27700	Hudson	86,718	0.1541797543%	72,162	0.1479029488%
West New York Town	23000	Hudson	181,719	0.3230850071%	149,511	0.3064376637%
Clinton Town	64500	Hunterdon	14,473	0.0257323213%	12,390	0.0253938667%
Clinton Township	64600	Hunterdon	36,642	0.0651473964%	29,768	0.0610133742%
Delaware Township	64800	Hunterdon	9,517	0.0169211345%	8,003	0.0164034609%
Flemington Borough	65300	Hunterdon	16,793	0.0298572107%	12,886	0.0264111674%
Franklin Township (Hunterdon)	75500	Hunterdon	7,314	0.0130045597%	6,133	0.0125704218%
Frenchtown Borough	65500	Hunterdon	1,706	0.0030329304%	2,070	0.0042427281%
High Bridge Borough	67000	Hunterdon	9,625	0.0171134349%	9,472	0.0194135582%
Holland Township	67100	Hunterdon	8,702	0.0154716555%	7,188	0.0147330426%
Hunterdon County	71000	Hunterdon	36,320	0.0645740105%	27,164	0.0556753550%
Hunterdon County	71003	Hunterdon	21,131	0.0375690172%	18,153	0.0372061787%
Lambertville City	67700	Hunterdon	11,165	0.0198499076%	9,611	0.0196990658%
Lebanon Township	54300	Hunterdon	14,451	0.0256928717%	12,191	0.0249859595%
Raritan Township	61200	Hunterdon	51,427	0.0914338346%	49,639	0.1017403565%
Readington Township	72400	Hunterdon	35,195	0.0625739300%	30,438	0.0623859489%
Tewksbury Township	73300	Hunterdon	10,096	0.0179505992%	10,013	0.0205220075%
West Amwell Township	74000	Hunterdon	7,039	0.0125146298%	4,140	0.0084851821%
East Windsor Township	50800	Mercer	81,579	0.1450422947%	70,056	0.1435871647%
Ewing Township	43100	Mercer	153,750	0.2733575781%	134,102	0.2748547377%
Hamilton Township (Mercer)	33900	Mercer	310,474	0.5520024412%	280,034	0.5739571996%
Hamilton Twp Fire District 2	74400	Mercer	23,246	0.0413306581%	18,373	0.0376578098%
Hamilton Twp Fire District 3	66100	Mercer	25,215	0.0448307340%	21,206	0.0434632226%
Hamilton Twp Fire District 4	66200	Mercer	13,742	0.0244328288%	7,869	0.0161293297%
Hamilton Twp Fire District 5	66300	Mercer	6,150	0.0109345635%	4,427	0.0090738787%
Hamilton Twp Fire District 6	74600	Mercer	12,889	0.0229151267%	10,009	0.0205151543%
Hamilton Twp Fire District 7	66400	Mercer	22,079	0.0392554541%	18,775	0.0384808886%
Hamilton Twp Fire District 8	74300	Mercer	5,171	0.0091943554%	4,016	0.0082307883%

**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 Years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Nonemployer contributions	Employer proportionate share	Nonemployer contributions	Employer proportionate share
Hamilton Twp Fire District 9	74500	Mercer	\$ 18,653	0.0331635540%	\$ 15,662	0.0321013081%
Hightstown Borough	24100	Mercer	16,717	0.0297223270%	15,262	0.0312819300%
Hopewell Township (Mercer)	67200	Mercer	46,959	0.0834904083%	41,284	0.0846159307%
Hopewell Twp Fire District 1	77500	Mercer	8,938	0.0158918000%	8,729	0.0178918560%
Lawrence Township (Mercer)	22900	Mercer	114,077	0.2028217340%	109,131	0.2236743115%
Mercer County	71100	Mercer	483,947	0.8604266574%	389,885	0.7991075704%
Mercer County	71103	Mercer	84,142	0.1495995672%	73,329	0.1502943320%
Pennington Borough	69800	Mercer	4,355	0.0077427933%	3,648	0.0074761052%
Princeton	86001	Mercer	105,520	0.1876072168%	—	0.0000000000%
Princeton Borough	20500	Mercer	—	0.0000000000%	50,865	0.1042522204%
Princeton Township	25200	Mercer	—	0.0000000000%	46,522	0.0953511814%
Robbinsville Township	73700	Mercer	55,186	0.0981165669%	44,283	0.0907620886%
Trenton City	33401	Mercer	374,240	0.6653754486%	321,469	0.6588826244%
Trenton City	33402	Mercer	372,107	0.6615828209%	318,493	0.6527829318%
West Windsor Township	49700	Mercer	94,035	0.1671887406%	88,614	0.1816224532%
Carteret Borough	21400	Middlesex	124,393	0.2211625325%	110,235	0.2259383608%
Cranbury Township	64700	Middlesex	25,701	0.0456944584%	19,651	0.0402775443%
Dunellen Borough	26100	Middlesex	24,460	0.0434891879%	20,735	0.0424992404%
East Brunswick Township	56700	Middlesex	161,489	0.2871162366%	139,644	0.2862136368%
Edison Township	31701	Middlesex	389,896	0.6932104454%	331,878	0.6802170197%
Edison Township	31702	Middlesex	245,048	0.4356795689%	216,540	0.4438213772%
Helmetta Borough	66900	Middlesex	4,148	0.0073755086%	2,891	0.0059258935%
Highland Park Borough	21900	Middlesex	48,441	0.0861258484%	37,907	0.0776941187%
Jamesburg Borough	53600	Middlesex	24,076	0.0428063066%	20,275	0.0415552697%
Metuchen Borough	22800	Middlesex	39,012	0.0693602988%	33,119	0.0678807711%
Middlesex Borough	36900	Middlesex	42,443	0.0754609221%	37,560	0.0769820630%
Middlesex County	71200	Middlesex	503,444	0.8950908578%	431,414	0.8842272171%
Middlesex County	71203	Middlesex	92,045	0.1636507775%	81,064	0.1661491194%
Middlesex County College	75700	Middlesex	17,581	0.0312581264%	14,843	0.0304226659%
Milltown Borough	58500	Middlesex	23,147	0.0411538511%	19,994	0.0409787718%
Monroe Township (Middlesex)	62600	Middlesex	91,907	0.1634048361%	79,770	0.1634964891%
Monroe Twp Fire District 2	68600	Middlesex	18,537	0.0329569320%	15,926	0.0326427171%
Monroe Twp Fire District 3	75100	Middlesex	30,267	0.0538132595%	27,471	0.0563040748%
New Brunswick City	33700	Middlesex	411,571	0.7317472141%	347,381	0.7119930711%
North Brunswick Township	59400	Middlesex	153,903	0.2736294287%	137,176	0.2811559167%
Old Bridge Township	47100	Middlesex	162,400	0.2887360129%	134,258	0.2751751970%
Old Bridge Twp Fire District 2	74800	Middlesex	4,860	0.0086401084%	4,092	0.0083866319%
Old Bridge Twp Fire District 4	85002	Middlesex	1,844	0.0032791322%	1,610	0.0033002651%
Perth Amboy City	24500	Middlesex	266,062	0.4730405319%	226,099	0.4634122982%
Piscataway Township	37700	Middlesex	164,294	0.2921035485%	133,042	0.2726832076%
Plainsboro Township	56200	Middlesex	59,858	0.1064232418%	49,838	0.1021478525%
Plainsboro Twp Fire District 1	75600	Middlesex	3,376	0.0060027154%	2,689	0.0055116813%
Sayreville Borough	40700	Middlesex	174,257	0.3098173201%	143,914	0.2949666450%
South Amboy City	27600	Middlesex	43,344	0.0770620801%	35,794	0.0733625721%
South Brunswick Township	50700	Middlesex	135,093	0.2401868633%	115,981	0.2377146246%
South Plainfield Borough	40600	Middlesex	97,351	0.1730846947%	80,623	0.1652454460%
South River Borough	39400	Middlesex	54,603	0.0970808528%	46,810	0.0959413858%
Spotswood Borough	51500	Middlesex	32,147	0.0571554068%	27,507	0.0563791868%
Woodbridge Township	32400	Middlesex	341,720	0.6075568201%	301,417	0.6177837831%
Woodbridge Twp Fire District 1	45800	Middlesex	39,251	0.0697863022%	33,856	0.0693909597%
Woodbridge Twp Fire District 2	78500	Middlesex	10,895	0.0193697424%	9,388	0.0192409926%
Woodbridge Twp Fire District 7	45900	Middlesex	9,803	0.0174291617%	8,558	0.0175411052%
Aberdeen Township	46400	Monmouth	64,008	0.1138026562%	55,561	0.1138775140%
Allenhurst Borough	43300	Monmouth	12,658	0.0225042262%	10,588	0.0217014569%
Allentown Borough	63100	Monmouth	4,133	0.0073489485%	5,153	0.0105619998%
Asbury Park City	33200	Monmouth	207,354	0.3686622885%	184,110	0.3773511480%
Atlantic Highlands	30500	Monmouth	20,423	0.0363114480%	18,440	0.0377952866%
Avon By The Sea	22300	Monmouth	18,094	0.0321708048%	15,370	0.0315017832%
Belmar Borough	39300	Monmouth	33,889	0.0602533053%	30,578	0.0626731013%
Bradley Beach Borough	40900	Monmouth	32,648	0.0580466027%	27,665	0.0567027986%
Brielle Borough	50000	Monmouth	30,359	0.0539760053%	25,215	0.0516797561%
Brookdale Community College	62500	Monmouth	20,433	0.0363285038%	18,604	0.0381313714%
Colts Neck Township	62000	Monmouth	30,040	0.0534083480%	24,130	0.0494560041%
Deal Borough	27100	Monmouth	34,826	0.0619177390%	28,322	0.0580489197%
Eatontown Borough	30300	Monmouth	68,910	0.1225167163%	56,566	0.1159387063%
Englishtown Borough	44800	Monmouth	6,377	0.0113376523%	6,637	0.0136029368%
Fair Haven Borough	42100	Monmouth	21,335	0.0379316148%	18,407	0.0377275762%
Freehold Borough	22000	Monmouth	52,247	0.0928921669%	45,021	0.0922740590%
Freehold Township	56100	Monmouth	127,003	0.2258027402%	109,213	0.2238435875%
Hazlet Township	50500	Monmouth	60,035	0.1067387082%	58,953	0.1208300287%
Highlands Borough	41800	Monmouth	23,139	0.0411393993%	21,212	0.0434770663%
Holmdel Township	58400	Monmouth	74,492	0.1324425164%	62,215	0.1275164991%
Howell Township	56000	Monmouth	174,012	0.3093816822%	149,900	0.3072360708%

**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 Years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Nonemployer contributions	Employer proportionate share	Nonemployer contributions	Employer proportionate share
Howell Twp Fire District 3	67300	Monmouth	\$ 2,891	0.0051405533%	\$ 2,518	0.0051617528%
Keansburg Borough	26700	Monmouth	60,727	0.1079684153%	52,927	0.1084783636%
Keyport Borough	39000	Monmouth	29,402	0.0522747260%	24,444	0.0501007606%
Lake Como Borough	46300	Monmouth	16,784	0.0298410664%	13,294	0.0272464451%
Little Silver Borough	40100	Monmouth	25,587	0.0454925234%	21,044	0.0431320722%
Long Branch City	39900	Monmouth	187,242	0.3329033950%	161,980	0.3319940902%
Manalapan Township	51000	Monmouth	93,890	0.1669301701%	84,239	0.1726569933%
Manasquan Borough	26400	Monmouth	30,089	0.0534958401%	25,622	0.0525157191%
Marlboro Township	56300	Monmouth	126,078	0.2241593984%	114,238	0.2341428325%
Matawan Borough	28600	Monmouth	35,414	0.0629645198%	35,470	0.0727002712%
Middletown Township	37000	Monmouth	187,280	0.3329709670%	162,035	0.3321074434%
Millstone Township Fire Dist #1	78900	Monmouth	7,618	0.0135440945%	6,325	0.0129632518%
Monmouth Beach Borough	58000	Monmouth	16,599	0.0295120595%	13,808	0.0283018501%
Monmouth County/Hall of Records	71303	Monmouth	823,265	1.4637102942%	717,540	1.4706701320%
Neptune City Borough	30200	Monmouth	26,022	0.0462660215%	24,056	0.0493049578%
Neptune Fire District 1	85702	Monmouth	4,848	0.0086201883%	5,337	0.0109385189%
Neptune Township	20200	Monmouth	124,813	0.2219102517%	100,272	0.2055175077%
Ocean Grove Bd of Fire Comm	76500	Monmouth	1,883	0.0033482666%	1,598	0.0032747709%
Ocean Township (Monmouth)	28400	Monmouth	105,193	0.1870256285%	90,768	0.1860373356%
Oceanport Borough	41400	Monmouth	14,248	0.0253323573%	18,809	0.0385501068%
Red Bank Borough	23500	Monmouth	69,628	0.1237943358%	59,687	0.1223339123%
Rumson Borough	37600	Monmouth	29,626	0.0526728672%	26,975	0.0552882818%
Sea Bright Boro	25900	Monmouth	17,760	0.0315758062%	14,235	0.0291768768%
Sea Girt Borough	37800	Monmouth	20,387	0.0362460893%	15,815	0.0324150512%
Shrewsbury Borough	44700	Monmouth	25,835	0.0459333692%	22,365	0.0458400769%
Spring Lake Borough	35700	Monmouth	23,105	0.0410800296%	20,952	0.0429431958%
Spring Lake Heights Borough	57300	Monmouth	20,725	0.0368473373%	16,894	0.0346250967%
Tinton Falls Borough	50100	Monmouth	71,902	0.1278377222%	57,632	0.1181220240%
Union Beach Borough	73500	Monmouth	18,082	0.0321486713%	15,626	0.0320266073%
Upper Freehold Township	79600	Monmouth	3,306	0.0058779870%	3,466	0.0071031498%
Wall Township	51600	Monmouth	123,706	0.2199420694%	108,442	0.2222626730%
Wall Township Fire District 2	80002	Monmouth	1,598	0.0028407602%	1,395	0.0028590510%
Wall Township Fire District 3	85802	Monmouth	1,151	0.0020461702%	1,011	0.0020711980%
West Long Branch Borough	46600	Monmouth	33,452	0.0594757711%	28,542	0.0584998655%
Boonton Town	31500	Morris	35,099	0.0624040234%	28,698	0.0588188171%
Boonton Township	57200	Morris	19,464	0.0346052213%	16,420	0.0336542612%
Butler Borough	61300	Morris	29,412	0.0522928233%	24,610	0.0504401350%
Chatham Borough	38200	Morris	33,822	0.0601341754%	29,770	0.0610157043%
Chatham Township	46500	Morris	36,781	0.0653941190%	34,987	0.0717101094%
Chester Borough	64100	Morris	11,237	0.0199791928%	7,873	0.0161363200%
Chester Township	52900	Morris	23,367	0.0415448315%	18,126	0.0371516266%
Denville Township	30000	Morris	59,149	0.1051630686%	51,478	0.1055102084%
Dover Town	35500	Morris	65,756	0.1169104497%	56,171	0.1151278263%
East Hanover Township	31300	Morris	66,604	0.1184178662%	60,330	0.1236523462%
Florham Park Borough	30100	Morris	58,600	0.1041873751%	47,950	0.0982791764%
Hanover Township	29600	Morris	46,952	0.0834769980%	42,100	0.0862889532%
Hanover Twp Fire District 2	66500	Morris	4,602	0.0081824673%	3,831	0.0078526244%
Hanover Twp Fire District 3	66600	Morris	3,083	0.0054808873%	2,624	0.0053777682%
Harding Township	52400	Morris	17,490	0.0310953806%	18,719	0.0383664389%
Jefferson Township	51100	Morris	72,787	0.1294099766%	63,444	0.1300353534%
Kinnelon Borough	58300	Morris	29,245	0.0519949334%	24,112	0.0494198188%
Lincoln Park Borough	56800	Morris	47,405	0.0842830453%	39,352	0.0806555577%
Long Hill Township	57800	Morris	39,891	0.0709233093%	34,789	0.0713027505%
Madison Borough	30900	Morris	68,185	0.1212277697%	55,831	0.1144311219%
Mendham Borough	53400	Morris	20,130	0.0357890992%	18,919	0.0387772244%
Mendham Township	53300	Morris	23,553	0.0418748800%	18,622	0.0381682420%
Montville Township	39700	Morris	71,946	0.1279149288%	68,625	0.1406531388%
Morris County	71400	Morris	274,820	0.4886125690%	248,879	0.5101020447%
Morris County	71403	Morris	86,970	0.1546277608%	84,597	0.1733891976%
Morris County_Park Commission	71404	Morris	37,676	0.0669862936%	35,396	0.0725486767%
Morris Plains Borough	52500	Morris	25,044	0.0445260739%	20,450	0.0419145186%
Morris Township	51700	Morris	102,767	0.1827124747%	87,221	0.1787684736%
Morristown Town	32900	Morris	132,512	0.2355983437%	109,687	0.2248141489%
Mount Arlington Borough	68800	Morris	23,571	0.0419082103%	18,069	0.0370340243%
Mount Olive Township	47700	Morris	80,604	0.1433089871%	72,788	0.1491862938%
Mountain Lakes Borough	42700	Morris	22,835	0.0405996040%	21,362	0.0437825854%
Netcong Borough	69100	Morris	12,062	0.0214454672%	8,779	0.0179935877%
Parsippany Troy Hills Township	42600	Morris	184,581	0.3281733516%	164,921	0.3380220975%
Pequanock Township	46200	Morris	59,087	0.1050526619%	48,212	0.0988145546%
Randolph Township	45500	Morris	53,745	0.0955542973%	52,636	0.1078833619%
Riverdale Borough	72500	Morris	23,626	0.0420058578%	21,718	0.0445124597%
Rockaway Borough	39200	Morris	25,499	0.0453348553%	21,732	0.0445415176%
Rockaway Township	41700	Morris	106,297	0.1889887332%	88,647	0.1816904377%

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			Nonemployer contributions	Employer proportionate share	Nonemployer contributions	Employer proportionate share
Roxbury Township	46800	Morris	\$ 81,703	0.1452627176%	\$ 70,163	0.1438052361%
Washington Twp (Morris)	58100	Morris	50,372	0.0895583522%	41,098	0.0842337919%
Wharton Borough	42500	Morris	34,907	0.0620630384%	29,778	0.0610328375%
Barnegat Township	63300	Ocean	85,577	0.1521505097%	72,662	0.1489288847%
Bay Head Borough	55600	Ocean	15,096	0.0268399040%	11,809	0.0242029038%
Beach Haven Borough	62100	Ocean	18,672	0.0331976655%	14,320	0.0293510871%
Beachwood Borough	63400	Ocean	20,913	0.0371820728%	18,574	0.0380690066%
Berkeley Township Municipal Bld	53900	Ocean	117,277	0.2085114567%	98,930	0.2027664643%
Brick Township	55500	Ocean	256,295	0.4556759477%	219,308	0.4494931511%
Harvey Cedars Borough	66800	Ocean	9,936	0.0176653384%	9,098	0.0186464021%
Island Heights Borough	67400	Ocean	4,524	0.0080439381%	3,120	0.0063956172%
Jackson Bd Fire District 2	67500	Ocean	3,787	0.0067325977%	3,001	0.0061509552%
Jackson Township	49800	Ocean	151,825	0.2699354901%	128,287	0.2629377075%
Jackson Twp Fire District 3	75200	Ocean	16,040	0.0285181385%	13,120	0.0268913082%
Jackson Twp Fire District 4	75400	Ocean	4,056	0.0072113306%	3,534	0.0072428196%
Lacey Township	51800	Ocean	78,041	0.1387519750%	68,134	0.1396480369%
Lakehurst Borough	52700	Ocean	7,667	0.0136306752%	5,776	0.0118394510%
Lakewood Township	33800	Ocean	230,702	0.4101727482%	196,405	0.4025517522%
Lakewood Twp Fire District 1	75000	Ocean	8,569	0.0152359996%	6,974	0.0142941586%
Lavallette Borough	67900	Ocean	19,346	0.0343965161%	16,385	0.0335835353%
Little Egg Harbor Township	68200	Ocean	68,833	0.1223800099%	55,813	0.1143939771%
Long Beach Township	55000	Ocean	68,448	0.1216966078%	60,708	0.1244263555%
Manchester Township	54800	Ocean	112,666	0.2003136262%	96,941	0.1986909562%
Mantoloking Borough	47400	Ocean	13,366	0.0237643993%	11,431	0.0234297168%
Ocean County	71500	Ocean	439,847	0.7820188650%	372,884	0.7642631687%
Ocean County	71503	Ocean	114,586	0.2037269911%	98,388	0.2016565072%
Ocean Gate Borough	69400	Ocean	7,636	0.0135762530%	6,129	0.0125611013%
Ocean Township (Ocean)	61100	Ocean	30,839	0.0548294441%	27,034	0.0554097219%
Pine Beach Borough	69900	Ocean	7,167	0.0127416927%	5,273	0.0108081696%
Plumsted Fire District #1	85402	Ocean	9,105	0.0161873463%	7,679	0.0157396522%
Plumsted Township	72300	Ocean	10,791	0.0191860350%	9,822	0.0201320559%
Point Pleasant Beach Borough	46700	Ocean	41,075	0.0730279377%	34,208	0.0701130212%
Point Pleasant Borough	54200	Ocean	56,624	0.1006741494%	47,503	0.0973626188%
Seaside Heights Borough	54700	Ocean	40,292	0.0716374378%	34,157	0.0700088514%
Seaside Park Borough	55400	Ocean	23,049	0.0409802990%	19,454	0.0398734750%
Ship Bottom Borough	61600	Ocean	19,187	0.0341125572%	16,434	0.0336822255%
South Toms River Borough	72700	Ocean	12,101	0.0215139506%	9,883	0.0202555520%
Stafford Township	56400	Ocean	99,279	0.1765113397%	86,442	0.1771708371%
Surf City Borough	73100	Ocean	13,150	0.0233791475%	10,528	0.0215774125%
Toms River Township	48700	Ocean	301,364	0.5358055905%	258,948	0.5307394615%
Tuckerton Borough	73400	Ocean	9,817	0.0174536387%	9,139	0.0187302862%
Bloomingdale Borough	55700	Passaic	29,060	0.0516674889%	24,315	0.0498360870%
Clifton City	34800	Passaic	491,839	0.8744574269%	414,661	0.8498888616%
Haledon Borough	42000	Passaic	29,466	0.0523878668%	24,296	0.0497971603%
Hawthorne Borough	28200	Passaic	57,809	0.1027803402%	50,970	0.1044675505%
Little Falls Twp	41600	Passaic	38,767	0.0689258327%	33,684	0.0690391124%
North Haledon Borough	41900	Passaic	36,237	0.0644266279%	30,795	0.0631173309%
Passaic City	22501	Passaic	261,652	0.4652003516%	239,834	0.4915644727%
Passaic City	22502	Passaic	173,088	0.3077401632%	140,732	0.2884453386%
Passaic County	71600	Passaic	792,544	1.4090929403%	684,925	1.4038216018%
Passaic County	71603	Passaic	130,372	0.2317936077%	114,418	0.2345120872%
Paterson City	30701	Passaic	628,326	1.1171234943%	540,181	1.1071547953%
Paterson City	30702	Passaic	510,844	0.9082474871%	423,406	0.8678130651%
Pompton Lakes Borough	40300	Passaic	32,717	0.0581687272%	30,398	0.0623037096%
Prospect Park Borough	43800	Passaic	28,486	0.0506457058%	23,052	0.0472481517%
Ringwood Borough	44900	Passaic	39,315	0.0698983366%	30,906	0.0633452710%
Totowa Borough	40000	Passaic	49,489	0.0879879205%	47,611	0.0975828832%
Wanaque Borough	40400	Passaic	45,381	0.0806848012%	37,073	0.0759843626%
Wayne Township	29400	Passaic	270,762	0.4813974627%	230,396	0.4722191732%
West Milford Township	24200	Passaic	82,113	0.1459915583%	73,703	0.1510609398%
West Paterson Borough	43000	Passaic	43,150	0.0767181007%	36,885	0.0755993454%
South Jersey Trans Authority	78600	Regional	26,873	0.0477777346%	24,412	0.0500342838%
Carneys Point Township	25700	Salem	26,997	0.0479997198%	21,898	0.0448829480%
Lower Alloways Creek Township	54900	Salem	15,056	0.0267677750%	13,079	0.0268076982%
Penns Grove Borough	28500	Salem	19,644	0.0349255049%	16,017	0.0328294005%
Pennsville Township	26800	Salem	31,681	0.0563270959%	27,202	0.0557527970%
Salem City	20400	Salem	25,449	0.0452469726%	23,881	0.0489470966%
Salem County	71700	Salem	141,965	0.2524046448%	123,914	0.2539736183%
Salem County	71703	Salem	32,084	0.0570435679%	27,631	0.0566334434%
Woodstown Borough	48500	Salem	11,338	0.0201584736%	8,876	0.0181923038%
Bedminster Township	42300	Somerset	29,021	0.0515966619%	24,286	0.0497770117%
Bernards Township	53000	Somerset	73,346	0.1304046788%	61,725	0.1265120825%
Bernardsville Boro	42200	Somerset	29,318	0.0521252602%	25,598	0.0524666497%

**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 Years ended June 30, 2014 and 2013

Employer	Employer number	County	2014		2013	
			Nonemployer contributions	Employer proportionate share	Nonemployer contributions	Employer proportionate share
Bound Brook Borough	43400	Somerset	\$ 43,091	0.0766136830%	\$ 36,141	0.0740750390%
Branchburg Township	55800	Somerset	44,939	0.0798980230%	37,452	0.0767617986%
Bridgewater Twp	59700	Somerset	128,709	0.2288368424%	121,415	0.2488529852%
Far Hills Borough	65200	Somerset	10,971	0.0195059281%	9,288	0.0190370390%
Franklin Township (Somerset)	59600	Somerset	191,135	0.3398266005%	151,312	0.3101285658%
Green Brook Township	61900	Somerset	31,440	0.0558986188%	27,384	0.0561265749%
Hillsborough Township	51200	Somerset	101,483	0.1804309091%	86,555	0.1774033003%
Manville Borough	41000	Somerset	43,015	0.0764782785%	36,997	0.0758285190%
Montgomery Township	68700	Somerset	47,355	0.0841942512%	42,363	0.0868274839%
North Plainfield Borough	21300	Somerset	134,390	0.2389361945%	112,323	0.2302178225%
Peapack & Gladstone Borough	60400	Somerset	12,944	0.0230143365%	10,335	0.0211829378%
Raritan Borough	46100	Somerset	29,779	0.0529457594%	24,292	0.0497897588%
Somerset County Finance Office	71800	Somerset	217,040	0.3858840471%	192,431	0.3944066298%
Somerset County Finance Office	71803	Somerset	98,561	0.1752359336%	83,393	0.1709228395%
Somerville Borough	21600	Somerset	56,399	0.1002745760%	48,477	0.0993585679%
South Bound Brook Borough	48200	Somerset	19,655	0.0349458156%	16,286	0.0333798559%
Warren Township	51300	Somerset	54,562	0.0970080728%	45,649	0.0935612419%
Watchung Borough	29800	Somerset	47,666	0.0847468057%	47,935	0.0982480625%
NJ Transit Corporation	62300	Statewide	365,105	0.6491325083%	304,886	0.6248952939%
Waterfront Comm of NY Harbor	60600	Statewide	2,984	0.0053051219%	2,385	0.0048887182%
Stanhope Borough	72900	Sussex	12,561	0.0223334082%	10,732	0.0219965591%
Andover Township	63200	Sussex	18,955	0.0337015265%	14,909	0.0305565790%
Byram Township	55900	Sussex	26,023	0.0462675839%	25,142	0.0515313141%
Franklin Borough	65400	Sussex	19,922	0.0354202521%	15,773	0.0323292482%
Hamburg Borough	66000	Sussex	6,841	0.0121624479%	6,189	0.0126848716%
Hardyston Township	66700	Sussex	26,152	0.0464962092%	22,850	0.0468328430%
Hopatcong Borough	47800	Sussex	42,561	0.0756704084%	38,028	0.0779417962%
Newton Town	23600	Sussex	41,883	0.0744658293%	35,255	0.0722594683%
Ogdensburg Borough	69500	Sussex	8,732	0.0155256871%	7,325	0.0150132046%
Sparta Township	47500	Sussex	64,685	0.1150061938%	53,707	0.1100787414%
Sussex County	71903	Sussex	166,916	0.2967656293%	135,560	0.2778435898%
Vernon Township	54600	Sussex	53,291	0.094747387%	46,926	0.0961786463%
Berkeley Heights Township	49300	Union	48,394	0.0860409602%	40,507	0.0830235027%
Clark Township	52600	Union	69,612	0.1237649114%	51,035	0.1046005041%
Cranford Township	25401	Union	85,171	0.1514279184%	71,593	0.1467366577%
Cranford Township	25402	Union	46,887	0.0833620344%	39,983	0.0819483603%
Elizabeth City	21001	Union	563,766	1.0023390253%	464,884	0.9528255266%
Elizabeth City	21002	Union	419,933	0.7466143666%	334,026	0.6846207998%
Fanwood Borough	31100	Union	29,569	0.0525722253%	21,726	0.0445289075%
Garwood Borough	29700	Union	21,459	0.0381530793%	18,764	0.0384577246%
Hillside Township	34301	Union	122,801	0.2183315371%	106,244	0.2177570531%
Hillside Township	34302	Union	85,138	0.1513695903%	68,119	0.1396162377%
Kenilworth Borough	31000	Union	45,173	0.0803150428%	40,623	0.0832609003%
Linden City	35900	Union	418,169	0.7434770186%	349,266	0.7158559905%
Mountainside Borough	39500	Union	42,181	0.0749955993%	34,052	0.0697920136%
New Providence Borough	50300	Union	43,007	0.0764638267%	34,663	0.0710463008%
Plainfield City	20600	Union	369,371	0.6567175032%	291,469	0.5973944551%
Rahway City	34100	Union	210,350	0.3739887627%	191,208	0.3919003856%
Roselle Borough	21800	Union	157,182	0.2794592430%	129,572	0.2655718339%
Roselle Park Borough	25000	Union	53,600	0.0952982006%	41,038	0.0841120776%
Scotch Plains Township	34500	Union	86,719	0.1541809260%	72,608	0.1488170392%
Springfield Township (Union)	26200	Union	106,993	0.1902265125%	86,958	0.1782293946%
Summit City	28100	Union	147,780	0.2627436889%	126,257	0.2587755740%
Union County	72000	Union	403,152	0.7167775968%	370,598	0.7595773076%
Union County	72001	Union	82,188	0.1461252703%	73,619	0.1508891967%
Union County	72003	Union	344,989	0.6133682767%	304,585	0.6242782246%
Union Township (Union)	32600	Union	434,002	0.7716281328%	379,902	0.7786471053%
Westfield Town	20800	Union	137,687	0.2447984277%	119,744	0.2454273050%
Winfield Township	74100	Union	10,891	0.0193641440%	8,272	0.0169543274%
Belvidere Town	63500	Warren	6,336	0.0112652629%	5,230	0.0107203105%
Blairstown Township	63600	Warren	5,897	0.0104836926%	5,043	0.0103366640%
Greenwich Township (Warren)	65900	Warren	14,334	0.0254854685%	11,809	0.0242034521%
Hackettstown Town	56900	Warren	26,929	0.0478775954%	21,859	0.0448020793%
Independence Twp	60500	Warren	10,377	0.0184497731%	8,501	0.0174229547%
Lopatcong Township	50900	Warren	23,529	0.0418328265%	18,960	0.0388596009%
Mansfield Township (Warren)	54100	Warren	15,261	0.0271327162%	13,034	0.0267150418%
Phillipsburg Town	38800	Warren	55,029	0.0978388575%	46,029	0.0943407339%
Pohatcong Township	51900	Warren	19,833	0.0352619330%	19,166	0.0392832706%
Warren Co Bd of Chosen Frhldrs	72103	Warren	108,602	0.1930875834%	91,318	0.1871657966%
Washington Twp (Warren)	60700	Warren	42,266	0.0751468878%	38,075	0.0780377421%
Total			\$ 56,245,000	100.0000000000%	\$ 48,790,000	100.0000000000%

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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Absecon City	56600	Atlantic	\$ 692,121	794,936	100,722
Atlantic City	30801	Atlantic	13,270,854	13,779,928	1,745,980
Atlantic City	30802	Atlantic	9,688,248	10,596,467	1,342,621
Atlantic County	70100	Atlantic	6,406,793	6,879,429	871,655
Atlantic County	70103	Atlantic	2,317,282	2,608,001	330,446
Brigantine City	50201	Atlantic	1,311,870	1,448,610	183,546
Brigantine City	50202	Atlantic	1,390,603	1,536,234	194,648
Buena Borough	58900	Atlantic	226,538	144,332	18,287
Egg Harbor City	59900	Atlantic	455,073	483,360	61,244
Egg Harbor Township	58200	Atlantic	2,796,825	3,230,844	409,363
Galloway Township	53800	Atlantic	1,987,745	1,922,729	243,619
Hamilton Township (Atlantic)	59100	Atlantic	1,630,041	1,791,871	227,038
Hammonton Town	36500	Atlantic	917,395	1,005,629	127,418
Linwood City	54400	Atlantic	591,823	669,238	84,796
Longport Borough	38700	Atlantic	473,417	540,667	68,505
Margate City	32800	Atlantic	2,367,256	2,481,713	314,444
Mullica Township	68900	Atlantic	299,844	344,024	43,589
Northfield City	45400	Atlantic	918,598	980,334	124,213
Pleasantville City	35100	Atlantic	3,222,973	3,450,416	437,184
Somers Point City	33500	Atlantic	791,625	1,001,201	126,857
Ventnor City	32100	Atlantic	2,935,823	3,174,711	402,250
Allendale Borough	52000	Bergen	583,549	589,469	74,688
Alpine Borough	46000	Bergen	602,973	633,846	80,311
Bergen County	70200	Bergen	26,510,724	28,688,611	3,634,979
Bergenfield Borough	29000	Bergen	2,292,316	2,405,025	304,728
Bogota Borough	28900	Bergen	653,212	669,282	84,801
Carlstadt Borough	21700	Bergen	1,109,316	1,212,508	153,630
Cliffside Park Borough	25300	Bergen	1,857,168	1,999,732	253,375
Closter Borough	38400	Bergen	847,083	944,923	119,726
Cresskill Borough	31200	Bergen	993,468	1,302,984	165,094
Demarest Borough	37500	Bergen	698,747	702,321	88,987
Dumont Borough	27800	Bergen	1,583,927	1,740,875	220,577
East Rutherford Borough	22100	Bergen	1,899,574	2,194,730	278,082
Edgewater Borough	44300	Bergen	1,411,802	1,453,074	184,111
Elmwood Park Borough	33100	Bergen	1,611,543	1,829,225	231,771
Emerson Borough	43500	Bergen	814,887	817,079	103,528
Englewood City	27201	Bergen	3,940,267	4,408,012	558,515
Englewood City	27202	Bergen	2,240,356	2,522,100	319,562
Englewood Cliffs Borough	44100	Bergen	1,106,782	1,450,054	183,729
Fair Lawn Borough	32300	Bergen	2,387,446	2,674,220	338,836
Fairview Borough	26600	Bergen	1,224,757	1,445,423	183,142
Fort Lee Borough	42900	Bergen	4,325,657	4,821,520	610,909
Franklin Lakes Borough	43900	Bergen	912,568	966,166	122,418
Garfield City	35800	Bergen	2,542,589	2,830,162	358,594
Glen Rock Borough	26900	Bergen	926,020	1,056,454	133,858
Hackensack City	28000	Bergen	8,979,103	9,817,677	1,243,945
Harrington Park Borough	44500	Bergen	442,030	577,435	73,164
Hasbrouck Heights Borough	30400	Bergen	1,412,627	1,374,298	174,130
Haworth Borough	41500	Bergen	448,936	459,031	58,161
Hillsdale Borough	28800	Bergen	879,005	861,576	109,166
Ho-Ho-Kus Borough	29900	Bergen	682,586	737,254	93,413
Leonia Borough	23100	Bergen	869,673	912,295	115,592
Little Ferry Borough	29500	Bergen	1,016,751	1,188,547	150,594
Lodi Borough	41100	Bergen	1,919,748	2,073,628	262,738

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Lyndhurst Township	24800	Bergen	\$ 2,241,206	2,434,715	308,490
Mahwah Township	30600	Bergen	2,532,838	2,808,101	355,799
Maywood Borough	37400	Bergen	1,005,988	1,071,815	135,804
Midland Park Borough	54000	Bergen	509,603	549,272	69,595
Montvale Borough	24300	Bergen	835,053	998,108	126,465
Moonachie Borough	48000	Bergen	720,025	835,114	105,813
New Milford Borough	27300	Bergen	1,416,737	1,548,397	196,189
North Arlington Borough	34000	Bergen	1,242,664	1,340,998	169,911
Northvale Borough	48400	Bergen	505,543	597,344	75,686
Norwood Borough	43700	Bergen	584,168	664,090	84,143
Oakland Borough	49600	Bergen	1,185,588	1,277,486	161,863
Old Tappan Borough	48900	Bergen	552,029	624,163	79,084
Oradell Borough	23200	Bergen	856,929	959,579	121,583
Palisades Park Borough	35000	Bergen	1,173,585	1,431,697	181,403
Paramus Borough	27400	Bergen	3,799,868	4,202,851	532,520
Park Ridge Borough	43200	Bergen	733,510	829,169	105,059
Ramsey Borough	36800	Bergen	1,348,423	1,510,746	191,418
Ridgefield Borough	27500	Bergen	1,241,609	1,502,897	190,424
Ridgefield Park Village	35200	Bergen	1,156,531	1,333,614	168,975
Ridgewood Village	32000	Bergen	3,772,663	4,124,386	522,579
River Edge Borough	20100	Bergen	954,271	1,076,488	136,396
River Vale Township	48300	Bergen	955,745	1,131,532	143,370
Rochelle Park Township	42800	Bergen	918,163	1,056,140	133,818
Rutherford Borough	31600	Bergen	1,725,359	1,648,345	208,853
Saddle Brook Township	24400	Bergen	1,475,761	1,523,674	193,056
Saddle River Borough	50400	Bergen	992,200	1,068,942	135,440
South Hackensack Township	50600	Bergen	745,290	844,376	106,986
Teaneck Township	21500	Bergen	7,381,828	7,976,781	1,010,695
Tenafly Borough	31400	Bergen	1,674,167	1,594,913	202,083
Upper Saddle River Boro	48800	Bergen	751,777	867,960	109,975
Waldwick Borough	49001	Bergen	757,078	835,817	105,902
Wallington Borough	34600	Bergen	943,277	1,029,154	130,399
Washington Township (Bergen)	46900	Bergen	924,651	986,121	124,946
Westwood Borough	40200	Bergen	1,188,071	1,312,059	166,244
Woodcliff Lake Borough	47000	Bergen	828,543	936,030	118,599
Wood-Ridge Borough	33300	Bergen	1,020,309	1,172,105	148,511
Wyckoff Township	47200	Bergen	1,066,357	1,238,553	156,930
Beverly City_Municipal Bldg	36600	Burlington	136,738	158,763	20,116
Bordentown City	37900	Burlington	368,356	384,670	48,739
Bordentown Fire District #1	63800	Burlington	96,278	91,435	11,585
Bordentown Twp	52200	Burlington	630,098	694,445	87,989
Bordentown Twp Fire District 2	63700	Burlington	205,122	251,408	31,855
Burlington City	41300	Burlington	1,028,819	1,225,982	155,338
Burlington County/Payroll Dept	70300	Burlington	5,996,417	6,408,684	812,010
Burlington County/Payroll Dept	70303	Burlington	1,195,404	1,293,783	163,928
Burlington Township	54500	Burlington	1,449,447	1,541,967	195,374
Chesterfield Township	76000	Burlington	279,714	221,822	28,106
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	37,421	39,048	4,948
Cinnaminson Township	29200	Burlington	831,605	898,433	113,836
Cinnaminson Twp Fire Dist #1	64200	Burlington	371,917	407,293	51,606
Delanco Township	45300	Burlington	306,254	300,575	38,084
Delran Township	61700	Burlington	1,095,243	1,195,065	151,420
Eastampton Township	59000	Burlington	406,018	473,815	60,035
Edgewater Park Township	61800	Burlington	294,827	321,551	40,742
Evesham Township	55200	Burlington	3,900,657	4,337,462	549,576

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Florence Township	36300	Burlington	\$ 750,180	847,785	107,418
Florence Twp. Fire Dist. #1	77600	Burlington	62,594	69,598	8,818
Lumberton Township	61400	Burlington	446,501	554,665	70,279
Mansfield Township (Burlington)	68300	Burlington	359,194	396,228	50,204
Maple Shade Township	29300	Burlington	1,185,422	1,228,393	155,643
Medford Lakes Borough	62900	Burlington	220,118	230,299	29,180
Medford Township	49500	Burlington	1,222,060	1,351,932	171,296
Moorestown Township	39600	Burlington	1,346,640	1,439,663	182,412
Mount Holly Township	39800	Burlington	641,792	740,871	93,872
Mount Laurel Fire District #1	75300	Burlington	1,099,786	1,305,137	165,367
Mount Laurel Township	49900	Burlington	2,281,463	2,591,473	328,351
New Hanover Township	69200	Burlington	59,501	28,627	3,627
North Hanover Township	69300	Burlington	195,303	205,278	26,010
Palmyra Borough	38300	Burlington	405,033	445,016	56,386
Pemberton Borough	69700	Burlington	100,504	96,667	12,248
Pemberton Township	62800	Burlington	1,507,066	1,811,766	229,559
Riverside Township	25100	Burlington	946,969	542,184	68,697
Riverton Borough	37100	Burlington	147,365	170,302	21,578
Springfield Township (Burl)	72800	Burlington	205,864	204,242	25,878
Westampton Township	62200	Burlington	922,222	1,019,371	129,159
Willingboro Township	49100	Burlington	2,927,547	3,202,139	405,726
Audubon Borough	23400	Camden	501,917	614,687	77,884
Barrington Borough	48100	Camden	468,211	516,674	65,465
Bellmawr Borough	37300	Camden	632,156	726,546	92,057
Berlin Borough	52800	Camden	496,044	562,786	71,308
Berlin Township	52300	Camden	552,853	585,286	74,158
Brooklawn Borough	47300	Camden	243,494	205,858	26,083
Camden City	21201	Camden	8,593,311	1,658,884	210,188
Camden City	21202	Camden	6,439,159	7,258,506	919,686
Camden Co Bd of Chosen Frhldrs	70401	Camden	11,624,837	12,808,237	1,622,862
Camden Co Bd of Chosen Frhldrs	70403	Camden	2,954,352	3,289,699	416,820
Camden Co Bd. of Ch Freeholders	70402	Camden	27,237	30,656	3,884
Camden County Regional Police	70404	Camden	486,356	5,980,458	757,751
Cherry Hill Fire Dist 13	75800	Camden	3,254,769	3,584,381	454,158
Cherry Hill Township	33000	Camden	4,828,964	5,175,805	655,798
Chesilhurst Borough	59800	Camden	233,541	206,327	26,143
Clementon Borough	64400	Camden	348,008	371,074	47,017
Collingswood Borough	25801	Camden	762,754	749,523	94,968
Collingswood Borough	25802	Camden	396,834	426,306	54,015
Gibbsboro Borough	65600	Camden	90,779	104,066	13,186
Gloucester City	32200	Camden	1,487,345	1,676,144	212,375
Gloucester Township	48600	Camden	3,853,742	4,555,295	577,177
Gloucester Twp Fire District 2	75900	Camden	128,852	146,988	18,624
Gloucester Twp Fire District 4	65700	Camden	51,924	65,709	8,326
Gloucester Twp Fire District 5	77000	Camden	138,472	168,500	21,350
Gloucester Twp Fire District 6	76100	Camden	77,148	91,341	11,573
Haddon Heights Borough	40500	Camden	460,199	539,712	68,384
Haddon Township	22200	Camden	882,436	882,466	111,812
Haddon Twp Fire District 1	85102	Camden	22,902	24,874	3,152
Haddonfield Borough	38600	Camden	684,843	738,311	93,547
Laurel Springs Borough	67800	Camden	150,453	198,738	25,181
Lawnside Borough	68000	Camden	142,664	135,969	17,228
Lindenwold Borough	55300	Camden	1,184,999	1,275,521	161,614
Lower Camden Co Reg Hs Dist 1	76200	Camden	4,540	4,714	597
Magnolia Borough	60800	Camden	304,860	341,536	43,274

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Merchantville Borough	38900	Camden	\$ 420,020	470,180	59,574
Mount Ephraim Borough	37200	Camden	350,269	420,881	53,328
Oaklyn Borough	33600	Camden	365,237	374,864	47,497
Pennsauken Township	20900	Camden	3,678,031	3,923,032	497,066
Pine Hill Borough	55100	Camden	539,183	618,431	78,358
Pine Hill Fire District 1	77200	Camden	26,167	28,967	3,670
Pine Valley Borough	70000	Camden	30,114	17,234	2,184
Runnemede Borough	38500	Camden	565,495	625,547	79,260
Somerdale Borough	61000	Camden	401,727	449,072	56,899
Stratford Borough	61500	Camden	444,862	497,220	63,000
Voorhees Fire District	76300	Camden	623,924	696,484	88,248
Voorhees Township	53100	Camden	1,671,013	1,745,335	221,142
Waterford Township	53200	Camden	675,777	670,712	84,982
Winslow Township	53500	Camden	2,483,431	2,836,609	359,411
Winslow Twp Fire District 1	79902	Camden	321,924	408,908	51,811
Woodlynne Borough	51400	Camden	59,187	67,496	8,552
Avalon Borough	57400	Cape May	593,652	626,323	79,358
Cape May City	44400	Cape May	1,087,984	1,311,708	166,199
Cape May County	70500	Cape May	3,838,140	4,163,287	527,508
Lower Township	57600	Cape May	1,283,264	1,535,094	194,504
Middle Township	57900	Cape May	1,568,074	1,509,202	191,223
North Wildwood City	26000	Cape May	1,032,598	1,137,295	144,100
Ocean City	20700	Cape May	4,487,999	4,934,363	625,206
Sea Isle City	57700	Cape May	756,293	760,600	96,372
Stone Harbor Borough	57500	Cape May	440,150	461,096	58,423
West Wildwood Borough	59200	Cape May	—	23,773	3,012
Wildwood City	34900	Cape May	1,609,919	1,661,706	210,546
Wildwood Crest Borough	53700	Cape May	646,619	706,266	89,487
Bridgeton City	36200	Cumberland	2,445,898	2,781,358	352,411
Cumberland County	70600	Cumberland	3,284,903	3,710,365	470,120
Cumberland County	70603	Cumberland	1,045,564	1,175,119	148,893
Millville City	22600	Cumberland	2,373,155	2,556,198	323,882
Vineland City	26500	Cumberland	4,913,368	5,651,059	716,015
Belleville Township	35400	Essex	5,692,352	6,531,793	827,608
Bloomfield Township	32700	Essex	7,866,606	8,215,738	1,040,972
Caldwell Borough	40800	Essex	727,456	814,402	103,188
Cedar Grove Township	28700	Essex	1,275,292	1,430,168	181,209
East Orange City	23800	Essex	12,487,577	13,249,941	1,678,828
Essex County	70700	Essex	32,907,071	35,834,218	4,540,360
Essex County College	62700	Essex	134,124	160,112	20,287
Essex Fells Borough	27900	Essex	500,290	557,587	70,649
Fairfield Township (Essex)	36700	Essex	1,325,320	1,393,503	176,563
Glen Ridge Borough	25500	Essex	888,171	890,016	112,769
Irvington Township	29100	Essex	9,829,407	10,393,488	1,316,903
Livingston Township	36000	Essex	3,112,920	3,264,428	413,618
Maplewood Township	23900	Essex	3,734,595	4,094,278	518,764
Millburn Township	26300	Essex	3,717,837	4,289,554	543,506
Montclair Township	28300	Essex	7,197,018	7,779,092	985,647
Newark City	21101	Essex	44,114,798	44,748,077	5,669,795
Newark City	21102	Essex	23,113,016	24,575,439	3,113,821
North Caldwell Borough	38000	Essex	546,631	626,478	79,378
Nutley Township	32500	Essex	3,866,730	3,859,873	489,064
Orange City	24900	Essex	5,293,387	6,036,492	764,851
Roseland Borough	43600	Essex	1,015,915	1,096,129	138,885
South Orange Village	35600	Essex	3,303,308	3,560,956	451,189

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Verona Township	34200	Essex	\$ 1,158,007	1,299,414	164,642
West Caldwell Township	36100	Essex	1,098,518	1,267,476	160,595
West Orange Township	24700	Essex	6,606,323	7,019,893	889,453
Clayton Borough	64300	Gloucester	516,543	548,469	69,494
Deptford Township	63000	Gloucester	1,868,937	2,064,875	261,629
Deptford Twp Fire District	64900	Gloucester	381,155	427,921	54,220
East Greenwich Township	59300	Gloucester	655,947	662,372	83,926
Elk Township	60900	Gloucester	334,179	366,436	46,429
Franklin Township (Gloucester)	56500	Gloucester	610,552	687,274	87,081
Glassboro Borough	45201	Gloucester	1,661,359	1,816,813	230,199
Glassboro Borough	45202	Gloucester	104,555	115,834	14,677
Gloucester County	70800	Gloucester	5,233,018	5,696,493	721,772
Gloucester County	70803	Gloucester	1,178,726	1,264,268	160,189
Greenwich Township (Gloucester)	45000	Gloucester	566,845	643,252	81,503
Harrison Township (Gloucester)	60000	Gloucester	511,483	529,017	67,029
Logan Township	57000	Gloucester	621,132	757,026	95,919
Mantua Township	68400	Gloucester	789,053	882,283	111,789
Monroe Township (Gloucester)	45100	Gloucester	2,115,629	2,227,137	282,189
Newfield Borough	74700	Gloucester	130,056	148,547	18,822
Paulsboro Borough	39100	Gloucester	462,723	550,864	69,797
Pitman Borough	41200	Gloucester	432,072	469,415	59,477
South Harrison Township	72600	Gloucester	96,083	91,489	11,592
Washington Twp (Gloucester)	49400	Gloucester	2,622,476	2,711,404	343,547
Washington Twp Bd Of Fire Comm	78700	Gloucester	563,842	583,452	73,926
Wenonah Borough	73900	Gloucester	116,157	144,330	18,287
West Deptford Township	47900	Gloucester	1,315,785	1,511,902	191,565
Westville Borough	22700	Gloucester	348,545	419,259	53,122
Woodbury City	24000	Gloucester	1,049,117	1,167,320	147,905
Woodbury Heights Borough	60100	Gloucester	186,133	227,420	28,815
Woolwich Township	74200	Gloucester	510,236	531,407	67,332
Bayonne City	20300	Hudson	14,351,680	16,318,699	2,067,654
East Newark Borough	34700	Hudson	193,795	186,522	23,633
Guttenberg Town	25600	Hudson	665,214	798,219	101,138
Harrison Town (Hudson)	31800	Hudson	2,604,707	2,901,199	367,595
Hoboken City	23301	Hudson	5,272,405	6,153,859	779,722
Hoboken City	23302	Hudson	4,651,109	4,597,607	582,538
Hudson County	70900	Hudson	16,751,092	19,041,263	2,412,615
Hudson County	70903	Hudson	2,430,211	2,893,675	366,642
Jersey City	38101	Hudson	31,752,247	33,675,926	4,266,894
Jersey City Fire Dept.	38102	Hudson	22,153,575	23,939,538	3,033,249
Kearny Town	31900	Hudson	8,800,108	8,983,907	1,138,302
North Bergen Township	23701	Hudson	3,708,534	4,331,734	548,851
North Hudson Reg Fire & Rescue	79000	Hudson	9,910,956	11,156,155	1,413,536
Secaucus Town	24600	Hudson	2,359,669	2,638,455	334,304
Union City	22400	Hudson	7,036,828	6,767,600	857,486
Weehawken Township	27700	Hudson	1,832,771	2,088,449	264,616
West New York Town	23000	Hudson	3,797,288	4,376,363	554,505
Clinton Town	64500	Hunterdon	314,674	348,558	44,164
Clinton Township	64600	Hunterdon	756,060	882,457	111,811
Delaware Township	64800	Hunterdon	203,267	229,206	29,041
Flemington Borough	65300	Hunterdon	327,280	404,432	51,243
Franklin Township (Hunterdon)	75500	Hunterdon	155,769	176,154	22,320
Frenchtown Borough	65500	Hunterdon	52,575	41,083	5,205
High Bridge Borough	67000	Hunterdon	240,567	231,811	29,371
Holland Township	67100	Hunterdon	182,568	209,572	26,554

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Hunterdon County	71000	Hunterdon	\$ 689,913	874,690	110,827
Hunterdon County	71003	Hunterdon	461,048	508,893	64,479
Lambertville City	67700	Hunterdon	244,105	268,878	34,068
Lebanon Township	54300	Hunterdon	309,619	348,024	44,096
Raritan Township	61200	Hunterdon	1,260,737	1,238,521	156,926
Readington Township	72400	Hunterdon	773,069	847,598	107,395
Tewksbury Township	73300	Hunterdon	254,303	243,151	30,808
West Amwell Township	74000	Hunterdon	105,146	169,518	21,479
East Windsor Township	50800	Mercer	1,779,291	1,964,677	248,934
Ewing Township	43100	Mercer	3,405,921	3,702,778	469,159
Hamilton Township (Mercer)	33900	Mercer	7,112,313	7,477,175	947,392
Hamilton Twp Fire District 2	74400	Mercer	466,645	559,846	70,935
Hamilton Twp Fire District 3	66100	Mercer	538,584	607,257	76,942
Hamilton Twp Fire District 4	66200	Mercer	199,870	330,956	41,934
Hamilton Twp Fire District 5	66300	Mercer	112,441	148,115	18,767
Hamilton Twp Fire District 6	74600	Mercer	254,218	310,398	39,329
Hamilton Twp Fire District 7	66400	Mercer	476,844	531,737	67,373
Hamilton Twp Fire District 8	74300	Mercer	101,994	124,543	15,780
Hamilton Twp Fire District 9	74500	Mercer	397,790	449,218	56,918
Hightstown Borough	24100	Mercer	387,637	402,605	51,012
Hopewell Township (Mercer)	67200	Mercer	1,048,536	1,130,923	143,293
Hopewell Twp Fire District 1	77500	Mercer	221,711	215,263	27,275
Lawrence Township (Mercer)	22900	Mercer	2,771,708	2,747,331	348,099
Mercer County	71100	Mercer	9,902,312	11,654,950	1,476,736
Mercer County	71103	Mercer	1,862,404	2,026,408	256,755
Pennington Borough	69800	Mercer	92,642	104,880	13,289
Princeton	86001	Mercer	—	2,541,242	321,987
Princeton Borough	20500	Mercer	1,291,864	—	—
Princeton Township	25200	Mercer	1,181,565	—	—
Robbinsville Township	73700	Mercer	1,124,698	1,329,043	168,396
Trenton City	33401	Mercer	8,164,685	9,012,874	1,141,972
Trenton City	33402	Mercer	8,089,099	8,961,501	1,135,463
West Windsor Township	49700	Mercer	2,250,613	2,264,663	286,943
Carteret Borough	21400	Middlesex	2,799,764	2,995,767	379,577
Cranbury Township	64700	Middlesex	499,108	618,956	78,425
Dunellen Borough	26100	Middlesex	526,638	589,085	74,640
East Brunswick Township	56700	Middlesex	3,546,678	3,889,146	492,773
Edison Township	31701	Middlesex	8,429,055	9,389,915	1,189,745
Edison Township	31702	Middlesex	5,499,708	5,901,518	747,749
Helmetta Borough	66900	Middlesex	73,432	99,905	12,658
Highland Park Borough	21900	Middlesex	962,763	1,166,622	147,816
Jamesburg Borough	53600	Middlesex	514,941	579,835	73,468
Metuchen Borough	22800	Middlesex	841,159	939,523	119,042
Middlesex Borough	36900	Middlesex	953,940	1,022,159	129,512
Middlesex County	71200	Middlesex	10,957,091	12,124,495	1,536,229
Middlesex County	71203	Middlesex	2,058,872	2,216,739	280,871
Middlesex County College	75700	Middlesex	376,989	423,408	53,648
Milltown Borough	58500	Middlesex	507,797	557,451	70,632
Monroe Township (Middlesex)	62600	Middlesex	2,026,002	2,213,408	280,449
Monroe Twp Fire District 2	68600	Middlesex	404,499	446,420	56,563
Monroe Twp Fire District 3	75100	Middlesex	697,704	728,930	92,359
New Brunswick City	33700	Middlesex	8,822,815	9,911,916	1,255,885
North Brunswick Township	59400	Middlesex	3,484,004	3,706,460	469,625
Old Bridge Township	47100	Middlesex	3,409,892	3,911,087	495,553
Old Bridge Twp Fire District 2	74800	Middlesex	103,925	117,035	14,829

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Old Bridge Twp Fire District 4	85002	Middlesex	\$ 40,896	44,418	5,628
Perth Amboy City	24500	Middlesex	5,742,473	6,407,593	811,871
Piscataway Township	37700	Middlesex	3,379,012	3,956,702	501,332
Plainsboro Township	56200	Middlesex	1,265,787	1,441,561	182,652
Plainsboro Twp Fire District 1	75600	Middlesex	68,299	81,310	10,302
Sayreville Borough	40700	Middlesex	3,655,142	4,196,645	531,734
South Amboy City	27600	Middlesex	909,088	1,043,848	132,260
South Brunswick Township	50700	Middlesex	2,945,692	3,253,462	412,229
South Plainfield Borough	40600	Middlesex	2,047,674	2,344,527	297,062
South River Borough	39400	Middlesex	1,188,878	1,315,013	166,618
Spotswood Borough	51500	Middlesex	698,635	774,201	98,095
Woodbridge Township	32400	Middlesex	7,655,400	8,229,689	1,042,739
Woodbridge Twp Fire District 1	45800	Middlesex	859,873	945,294	119,773
Woodbridge Twp Fire District 2	78500	Middlesex	238,429	262,374	33,244
Woodbridge Twp Fire District 7	45900	Middlesex	217,364	236,088	29,913
Aberdeen Township	46400	Monmouth	1,411,138	1,541,519	195,318
Allenhurst Borough	43300	Monmouth	268,918	304,832	38,624
Allentown Borough	63100	Monmouth	130,881	99,546	12,613
Asbury Park City	33200	Monmouth	4,676,028	4,993,732	632,729
Atlantic Highlands	30500	Monmouth	468,348	491,858	62,321
Avon By The Sea	22300	Monmouth	390,361	435,771	55,214
Belmar Borough	39300	Monmouth	776,627	816,164	103,412
Bradley Beach Borough	40900	Monmouth	702,645	786,273	99,624
Brielle Borough	50000	Monmouth	640,401	731,135	92,638
Brookdale Community College	62500	Monmouth	472,513	492,089	62,350
Colts Neck Township	62000	Monmouth	612,845	723,445	91,664
Deal Borough	27100	Monmouth	719,326	838,710	106,268
Eatontown Borough	30300	Monmouth	1,436,679	1,659,556	210,273
Englishtown Borough	44800	Monmouth	168,564	153,575	19,459
Fair Haven Borough	42100	Monmouth	467,509	513,804	65,101
Freehold Borough	22000	Monmouth	1,143,434	1,258,275	159,429
Freehold Township	56100	Monmouth	2,773,806	3,058,622	387,541
Hazlet Township	50500	Monmouth	1,497,291	1,445,834	183,194
Highlands Borough	41800	Monmouth	538,755	557,256	70,607
Holmdel Township	58400	Monmouth	1,580,148	1,794,006	227,309
Howell Township	56000	Monmouth	3,807,182	4,190,744	530,986
Howell Twp Fire District 3	67300	Monmouth	63,963	69,632	8,823
Keansburg Borough	26700	Monmouth	1,344,233	1,462,491	185,304
Keyport Borough	39000	Monmouth	620,834	708,090	89,718
Lake Como Borough	46300	Monmouth	337,630	404,214	51,216
Little Silver Borough	40100	Monmouth	534,480	616,221	78,078
Long Branch City	39900	Monmouth	4,113,976	4,509,359	571,356
Manalapan Township	51000	Monmouth	2,139,516	2,261,160	286,499
Manasquan Borough	26400	Monmouth	650,760	724,630	91,814
Marlboro Township	56300	Monmouth	2,901,431	3,036,362	384,721
Matawan Borough	28600	Monmouth	900,881	852,889	108,065
Middletown Township	37000	Monmouth	4,115,380	4,510,274	571,472
Millstone Township Fire Dist #1	78900	Monmouth	160,637	183,462	23,245
Monmouth Beach Borough	58000	Monmouth	350,708	399,757	50,651
Monmouth County/Hall of Records	71303	Monmouth	18,224,124	19,826,756	2,512,141
Neptune City Borough	30200	Monmouth	610,973	626,699	79,406
Neptune Fire District 1	85702	Monmouth	135,547	116,765	14,795
Neptune Township	20200	Monmouth	2,546,714	3,005,896	380,861
Ocean Grove Bd of Fire Comm	76500	Monmouth	40,580	45,354	5,747
Ocean Township (Monmouth)	28400	Monmouth	2,305,321	2,533,364	320,989

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Oceanport Borough	41400	Monmouth	\$ 477,702	343,141	43,477
Red Bank Borough	23500	Monmouth	1,515,927	1,676,862	212,466
Rumson Borough	37600	Monmouth	685,117	713,483	90,402
Sea Bright Boro	25900	Monmouth	361,552	427,712	54,193
Sea Girt Borough	37800	Monmouth	401,678	490,973	62,209
Shrewsbury Borough	44700	Monmouth	568,037	622,193	78,835
Spring Lake Borough	35700	Monmouth	532,140	556,451	70,505
Spring Lake Heights Borough	57300	Monmouth	429,064	499,117	63,240
Tinton Falls Borough	50100	Monmouth	1,463,734	1,731,632	219,406
Union Beach Borough	73500	Monmouth	396,865	435,471	55,176
Upper Freehold Township	79600	Monmouth	88,020	79,621	10,088
Wall Township	51600	Monmouth	2,754,215	2,979,236	377,483
Wall Township Fire District 2	80002	Monmouth	35,429	38,480	4,876
Wall Township Fire District 3	85802	Monmouth	25,666	27,716	3,512
West Long Branch Borough	46600	Monmouth	724,914	805,632	102,077
Boonton Town	31500	Morris	728,866	845,297	107,103
Boonton Township	57200	Morris	417,034	468,747	59,392
Butler Borough	61300	Morris	625,040	708,335	89,749
Chatham Borough	38200	Morris	756,089	814,550	103,207
Chatham Township	46500	Morris	888,611	885,799	112,235
Chester Borough	64100	Morris	199,957	270,629	34,290
Chester Township	52900	Morris	460,372	562,747	71,303
Denville Township	30000	Morris	1,307,452	1,424,491	180,490
Dover Town	35500	Morris	1,426,631	1,583,616	200,651
East Hanover Township	31300	Morris	1,532,265	1,604,035	203,239
Florham Park Borough	30100	Morris	1,217,847	1,411,275	178,815
Hanover Township	29600	Morris	1,069,268	1,130,742	143,270
Hanover Twp Fire District 2	66500	Morris	97,307	110,836	14,043
Hanover Twp Fire District 3	66600	Morris	66,640	74,242	9,407
Harding Township	52400	Morris	475,426	421,204	53,368
Jefferson Township	51100	Morris	1,611,361	1,752,929	222,104
Kinnelon Borough	58300	Morris	612,396	704,300	89,238
Lincoln Park Borough	56800	Morris	999,461	1,141,660	144,654
Long Hill Township	57800	Morris	883,563	960,695	121,724
Madison Borough	30900	Morris	1,417,998	1,642,096	208,061
Mendham Borough	53400	Morris	480,516	484,783	61,424
Mendham Township	53300	Morris	472,970	567,218	71,869
Montville Township	39700	Morris	1,742,933	1,732,678	219,538
Morris County	71400	Morris	6,321,039	6,618,524	838,597
Morris County	71403	Morris	2,148,589	2,094,518	265,385
Morris County_Park Commission	71404	Morris	899,002	907,366	114,967
Morris Plains Borough	52500	Morris	519,393	603,130	76,419
Morris Township	51700	Morris	2,215,248	2,474,940	313,586
Morristown Town	32900	Morris	2,785,833	3,191,308	404,353
Mount Arlington Borough	68800	Morris	458,915	567,670	71,926
Mount Olive Township	47700	Morris	1,848,674	1,941,199	245,959
Mountain Lakes Borough	42700	Morris	542,541	549,944	69,680
Netcong Borough	69100	Morris	222,971	290,491	36,806
Parsippany Troy Hills Township	42600	Morris	4,188,673	4,445,288	563,238
Pequanock Township	46200	Morris	1,224,482	1,422,996	180,300
Randolph Township	45500	Morris	1,336,860	1,294,335	163,998
Riverdale Borough	72500	Morris	551,586	568,992	72,094
Rockaway Borough	39200	Morris	551,946	614,085	77,807
Rockaway Township	41700	Morris	2,251,456	2,559,956	324,358
Roxbury Township	46800	Morris	1,781,993	1,967,663	249,312

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Washington Twp (Morris)	58100	Morris	\$ 1,043,801	1,213,117	153,707
Wharton Borough	42500	Morris	756,301	840,678	106,518
Barnegat Township	63300	Ocean	1,845,484	2,060,962	261,133
Bay Head Borough	55600	Ocean	299,915	363,561	46,065
Beach Haven Borough	62100	Ocean	363,710	449,681	56,977
Beachwood Borough	63400	Ocean	471,740	503,652	63,815
Berkeley Township Municipal Bld	53900	Ocean	2,512,624	2,824,402	357,865
Brick Township	55500	Ocean	5,569,991	6,172,380	782,069
Harvey Cedars Borough	66800	Ocean	231,061	239,287	30,319
Island Heights Borough	67400	Ocean	79,253	108,960	13,806
Jackson Bd Fire District 2	67500	Ocean	76,221	91,197	11,555
Jackson Township	49800	Ocean	3,258,249	3,656,424	463,286
Jackson Twp Fire District 3	75200	Ocean	333,229	386,294	48,945
Jackson Twp Fire District 4	75400	Ocean	89,751	97,681	12,377
Lacey Township	51800	Ocean	1,730,479	1,879,471	238,138
Lakehurst Borough	52700	Ocean	146,711	184,635	23,394
Lakewood Township	33800	Ocean	4,988,306	5,556,014	703,972
Lakewood Twp Fire District 1	75000	Ocean	177,129	206,380	26,149
Lavallette Borough	67900	Ocean	416,158	465,920	59,034
Little Egg Harbor Township	68200	Ocean	1,417,537	1,657,704	210,039
Long Beach Township	55000	Ocean	1,541,856	1,648,447	208,866
Manchester Township	54800	Ocean	2,462,122	2,713,358	343,795
Mantoloking Borough	47400	Ocean	290,334	321,902	40,786
Ocean County	71500	Ocean	9,470,531	10,592,873	1,342,166
Ocean County	71503	Ocean	2,498,870	2,759,594	349,653
Ocean Gate Borough	69400	Ocean	155,654	183,898	23,301
Ocean Township (Ocean)	61100	Ocean	686,621	742,695	94,103
Pine Beach Borough	69900	Ocean	133,932	172,593	21,868
Plumsted Fire District #1	85402	Ocean	195,041	219,266	27,782
Plumsted Township	72300	Ocean	249,471	259,885	32,929
Point Pleasant Beach Borough	46700	Ocean	868,821	989,203	125,337
Point Pleasant Borough	54200	Ocean	1,206,490	1,363,686	172,785
Seaside Heights Borough	54700	Ocean	867,530	970,368	122,950
Seaside Park Borough	55400	Ocean	494,101	555,101	70,334
Ship Bottom Borough	61600	Ocean	417,380	462,073	58,547
South Toms River Borough	72700	Ocean	251,001	291,418	36,924
Stafford Township	56400	Ocean	2,195,450	2,390,943	302,943
Surf City Borough	73100	Ocean	267,381	316,683	40,125
Toms River Township	48700	Ocean	6,576,772	7,257,780	919,594
Tuckerton Borough	73400	Ocean	232,100	236,419	29,955
Bloomingtondale Borough	55700	Passaic	617,555	699,864	88,676
Clifton City	34800	Passaic	10,531,580	11,845,004	1,500,816
Haledon Borough	42000	Passaic	617,072	709,622	89,912
Hawthorne Borough	28200	Passaic	1,294,532	1,392,216	176,400
Little Falls Twp	41600	Passaic	855,513	933,638	118,296
North Haledon Borough	41900	Passaic	782,132	872,694	110,574
Passaic City	22501	Passaic	6,091,326	6,301,393	798,415
Passaic City	22502	Passaic	3,574,332	4,168,509	528,169
Passaic County	71600	Passaic	17,395,756	19,086,934	2,418,402
Passaic County	71603	Passaic	2,906,007	3,139,771	397,823
Paterson City	30701	Passaic	13,719,546	15,132,049	1,917,300
Paterson City	30702	Passaic	10,753,691	12,302,709	1,558,810
Pompton Lakes Borough	40300	Passaic	772,050	787,927	99,834
Prospect Park Borough	43800	Passaic	585,486	686,024	86,922
Ringwood Borough	44900	Passaic	784,956	946,831	119,968

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Totowa Borough	40000	Passaic	\$ 1,209,219	1,191,845	151,012
Wanaque Borough	40400	Passaic	941,576	1,092,920	138,478
Wayne Township	29400	Passaic	5,851,605	6,520,792	826,214
West Milford Township	24200	Passaic	1,871,904	1,977,535	250,563
West Paterson Borough	43000	Passaic	936,805	1,039,189	131,670
South Jersey Trans Authority	78600	Regional	620,011	647,176	82,000
Carneys Point Township	25700	Salem	556,177	650,182	82,381
Lower Alloways Creek Township	54900	Salem	332,193	362,584	45,941
Penns Grove Borough	28500	Salem	406,813	473,085	59,942
Pennsville Township	26800	Salem	690,873	762,981	96,673
Salem City	20400	Salem	606,538	612,895	77,657
Salem County	71700	Salem	3,147,168	3,418,959	433,198
Salem County	71703	Salem	701,785	772,686	97,903
Woodstown Borough	48500	Salem	225,434	273,058	34,598
Bedminster Township	42300	Somerset	616,822	698,905	88,554
Bernards Township	53000	Somerset	1,567,702	1,766,403	223,811
Bernardsville Boro	42200	Somerset	650,152	706,065	89,462
Bound Brook Borough	43400	Somerset	917,917	1,037,774	131,491
Branchburg Township	55800	Somerset	951,210	1,082,262	137,128
Bridgewater Twp	59700	Somerset	3,083,715	3,099,720	392,749
Far Hills Borough	65200	Somerset	235,902	264,218	33,478
Franklin Township (Somerset)	59600	Somerset	3,843,024	4,603,137	583,239
Green Brook Township	61900	Somerset	695,504	757,177	95,938
Hillsborough Township	51200	Somerset	2,198,331	2,444,035	309,670
Manville Borough	41000	Somerset	939,645	1,035,940	131,258
Montgomery Township	68700	Somerset	1,075,941	1,140,457	144,501
North Plainfield Borough	21300	Somerset	2,852,793	3,236,521	410,082
Peapack & Gladstone Borough	60400	Somerset	262,493	311,742	39,499
Raritan Borough	46100	Somerset	616,980	717,179	90,870
Somerset County Finance Office	71800	Somerset	4,887,374	5,227,010	662,286
Somerset County Finance Office	71803	Somerset	2,118,027	2,373,667	300,754
Somerville Borough	21600	Somerset	1,231,223	1,358,274	172,100
South Bound Brook Borough	48200	Somerset	413,634	473,360	59,977
Warren Township	51300	Somerset	1,159,384	1,314,027	166,493
Watchung Borough	29800	Somerset	1,217,462	1,147,942	145,449
NJ Transit Corporation	62300	Statewide	7,743,524	8,792,855	1,114,095
Waterfront Comm of NY Harbor	60600	Statewide	60,580	71,861	9,105
Stanhope Borough	72900	Sussex	272,575	302,518	38,330
Andover Township	63200	Sussex	378,648	456,506	57,841
Byram Township	55900	Sussex	638,561	626,720	79,408
Franklin Borough	65400	Sussex	400,615	479,787	60,791
Hamburg Borough	66000	Sussex	157,187	164,747	20,874
Hardyston Township	66700	Sussex	580,339	629,817	79,801
Hopatcong Borough	47800	Sussex	965,832	1,024,997	129,872
Newton Town	23600	Sussex	895,419	1,008,680	127,804
Ogdensburg Borough	69500	Sussex	186,039	210,304	26,646
Sparta Township	47500	Sussex	1,364,064	1,557,822	197,383
Sussex County	71903	Sussex	3,442,958	4,019,853	509,334
Vernon Township	54600	Sussex	1,191,818	1,283,405	162,613
Berkeley Heights Township	49300	Union	1,028,804	1,165,472	147,671
Clark Township	52600	Union	1,296,180	1,676,463	212,416
Cranford Township	25401	Union	1,818,319	2,051,174	259,893
Cranford Township	25402	Union	1,015,481	1,129,184	143,073
Elizabeth City	21001	Union	11,807,141	13,577,230	1,720,297
Elizabeth City	21002	Union	8,483,625	10,113,300	1,281,401

**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, 2014 and As of June 30, 2013

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer		Employer pension expense and related revenue 2014
			2013	2014	
Fanwood Borough	31100	Union	\$ 551,789	712,120	90,229
Garwood Borough	29700	Union	476,557	516,804	65,481
Hillside Township	34301	Union	2,698,383	2,957,420	374,719
Hillside Township	34302	Union	1,730,084	2,050,384	259,793
Kenilworth Borough	31000	Union	1,031,745	1,087,911	137,843
Linden City	35900	Union	8,870,683	10,070,803	1,276,017
Mountainside Borough	39500	Union	864,843	1,015,856	128,714
New Providence Borough	50300	Union	880,385	1,035,744	131,234
Plainfield City	20600	Union	7,402,741	8,895,598	1,127,113
Rahway City	34100	Union	4,856,317	5,065,882	641,871
Roselle Borough	21800	Union	3,290,890	3,785,428	479,631
Roselle Park Borough	25000	Union	1,042,293	1,290,866	163,559
Scotch Plains Township	34500	Union	1,844,098	2,088,465	264,618
Springfield Township (Union)	26200	Union	2,208,568	2,576,722	326,483
Summit City	28100	Union	3,206,673	3,559,007	450,942
Union County	72000	Union	9,412,465	9,709,145	1,230,193
Union County	72001	Union	1,869,776	1,979,347	250,792
Union County	72003	Union	7,735,877	8,308,409	1,052,713
Union Township (Union)	32600	Union	9,648,772	10,452,125	1,324,332
Westfield Town	20800	Union	3,041,265	3,315,929	420,143
Winfield Township	74100	Union	210,093	262,298	33,234
Belvidere Town	63500	Warren	132,843	152,594	19,334
Blairstown Township	63600	Warren	128,089	142,007	17,993
Greenwich Township (Warren)	65900	Warren	299,922	345,215	43,740
Hackettstown Town	56900	Warren	555,175	648,528	82,171
Independence Twp	60500	Warren	215,900	249,912	31,665
Lopatcong Township	50900	Warren	481,537	566,649	71,797
Mansfield Township (Warren)	54100	Warren	331,045	367,527	46,567
Phillipsburg Town	38800	Warren	1,169,043	1,325,281	167,919
Pohatcong Township	51900	Warren	486,787	477,642	60,519
Warren Co Bd of Chosen Frhldrs	72103	Warren	2,319,305	2,615,477	331,393
Washington Twp (Warren)	60700	Warren	967,021	1,017,906	128,973
Total			\$ 1,239,171,400	1,354,554,686	171,628,286

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

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

Note to Supplemental Schedules (Unaudited)

June 30, 2014 and 2013

(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 local employer are provided as each local employer 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 allocated to employers based upon covered payroll.