



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

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

June 30, 2017

(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 schedule of employer and nonemployer allocations of the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (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, 2017, 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 schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer based on our audit. We conducted our audit 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 schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement.

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 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, 2017 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, 2017, and our report thereon, dated March 29, 2018, 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 38 through 61 have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and the schedule 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, the 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
April 27, 2018

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
State Group:				
Employer:				
State of New Jersey			\$ 112,447,352	96.0880895508%
Kean University	412		265,187	0.2266066008%
Montclair State University	414		596,819	0.5099915338%
New Jersey Institute of Technology	62400		603,764	0.5159261492%
Richard Stockton College of New Jersey	421		244,058	0.2085515269%
Rowan University	410		482,448	0.4122596558%
Rutgers Biomedical	497		570,227	0.4872682377%
Rutgers Biomedical	498		212,986	0.1819999980%
Rutgers, The State University of New Jersey	90011		1,054,655	0.9012198356%
The College of New Jersey	415		183,426	0.1567404977%
William Paterson University of NJ	413		364,354	0.3113464137%
Total State Group			<u>117,025,276</u>	<u>100.0000000000%</u>
Local Group:				
Nonemployer (State of New Jersey)			86,467,000	100.0000000000%
Employer:				
Absecon City	56600	Atlantic	486,085	0.0549237132%
Atlantic City	30801	Atlantic	7,930,591	0.8960932880%
Atlantic City	30802	Atlantic	6,165,277	0.6966269397%
Atlantic County	70100	Atlantic	4,837,819	0.5466348138%
Atlantic County	70103	Atlantic	1,840,335	0.2079431207%
Brigantine City	50201	Atlantic	797,840	0.0901495322%
Brigantine City	50202	Atlantic	778,270	0.0879382789%
Buena Borough	58900	Atlantic	131,889	0.0149024011%
Egg Harbor City	59900	Atlantic	313,250	0.0353947420%
Egg Harbor Township	58200	Atlantic	2,040,690	0.2305816316%
Galloway Township	53800	Atlantic	1,239,869	0.1400952702%
Hamilton Township (Atlantic)	59100	Atlantic	1,110,189	0.1254424685%
Hammonton Town	36500	Atlantic	605,649	0.0684334880%
Linwood City	54400	Atlantic	411,090	0.0464498787%
Longport Borough	38700	Atlantic	291,480	0.0329349063%
Margate City	32800	Atlantic	1,634,188	0.1846501601%
Mullica Township	68900	Atlantic	250,819	0.0283405389%
Northfield City	45400	Atlantic	623,060	0.0704007916%
Pleasantville City	35100	Atlantic	2,367,344	0.2674909183%
Somers Point City	33500	Atlantic	686,952	0.0776200760%
Ventnor City	32100	Atlantic	2,153,349	0.2433111966%
Allendale Borough	52000	Bergen	432,571	0.0488770597%
Alpine Borough	46000	Bergen	409,464	0.0462661537%
Bergen County	70200	Bergen	18,617,154	2.1035893468%
Bergenfield Borough	29000	Bergen	1,682,967	0.1901617966%
Bogota Borough	28900	Bergen	410,763	0.0464129303%
Carlstadt Borough	21700	Bergen	899,226	0.1016053385%
Cliffside Park Borough	25300	Bergen	1,125,382	0.1271591558%
Closter Borough	38400	Bergen	650,937	0.0735506694%
Cresskill Borough	31200	Bergen	956,870	0.1081186490%
Demarest Borough	37500	Bergen	426,287	0.0481670180%
Dumont Borough	27800	Bergen	1,143,465	0.1292023900%
East Rutherford Borough	22100	Bergen	1,418,702	0.1603019674%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Edgewater Borough	44300	Bergen	\$ 1,046,070	0.1181975348%
Elmwood Park Borough	33100	Bergen	1,362,616	0.1539646984%
Emerson Borough	43500	Bergen	552,972	0.0624814087%
Englewood City	27201	Bergen	2,881,971	0.3256396490%
Englewood City	27202	Bergen	1,715,928	0.1938861257%
Englewood Cliffs Borough	44100	Bergen	979,595	0.1106863920%
Fair Lawn Borough	32300	Bergen	1,879,127	0.2123263061%
Fairview Borough	26600	Bergen	937,364	0.1059146272%
Fort Lee Borough	42900	Bergen	2,961,330	0.3346065806%
Franklin Lakes Borough	43900	Bergen	525,223	0.0593459939%
Garfield City	35800	Bergen	1,839,577	0.2078574727%
Glen Rock Borough	26900	Bergen	567,657	0.0641406961%
Hackensack City	28000	Bergen	6,813,643	0.7698871067%
Harrington Park Borough	44500	Bergen	346,896	0.0391964706%
Hasbrouck Heights Borough	30400	Bergen	947,905	0.1071056758%
Haworth Borough	41500	Bergen	371,165	0.0419386733%
Hillsdale Borough	28800	Bergen	540,433	0.0610646021%
Ho-Ho-Kus Borough	29900	Bergen	449,888	0.0508337420%
Leonia Borough	23100	Bergen	642,078	0.0725496733%
Little Ferry Borough	29500	Bergen	779,836	0.0881152244%
Lodi Borough	41100	Bergen	1,384,376	0.1564234042%
Lyndhurst Township	24800	Bergen	1,594,880	0.1802086709%
Mahwah Township	30600	Bergen	1,754,244	0.1982155269%
Maywood Borough	37400	Bergen	797,793	0.0901442216%
Midland Park Borough	54000	Bergen	370,506	0.0418642116%
Montvale Borough	24300	Bergen	725,274	0.0819501552%
Moonachie Borough	48000	Bergen	608,932	0.0688044407%
New Milford Borough	27300	Bergen	956,405	0.1080661077%
North Arlington Borough	34000	Bergen	859,408	0.0971062233%
Northvale Borough	48400	Bergen	428,734	0.0484435094%
Norwood Borough	43700	Bergen	431,781	0.0487877960%
Oakland Borough	49600	Bergen	865,915	0.0978414622%
Old Tappan Borough	48900	Bergen	453,229	0.0512112483%
Oradell Borough	23200	Bergen	593,851	0.0671004084%
Palisades Park Borough	35000	Bergen	1,003,722	0.1134125499%
Paramus Borough	27400	Bergen	2,950,065	0.3333337258%
Park Ridge Borough	43200	Bergen	577,066	0.0652038378%
Ramsey Borough	36800	Bergen	963,479	0.1088654131%
Ridgefield Borough	27500	Bergen	818,835	0.0925217991%
Ridgefield Park Village	35200	Bergen	937,140	0.1058893169%
Ridgewood Village	32000	Bergen	2,617,330	0.2957373348%
River Edge Borough	20100	Bergen	626,840	0.0708279013%
River Vale Township	48300	Bergen	742,971	0.0839497745%
Rochelle Park Township	42800	Bergen	636,190	0.0718843764%
Rutherford Borough	31600	Bergen	1,197,083	0.1352607948%
Saddle Brook Township	24400	Bergen	1,022,737	0.1155610926%
Saddle River Borough	50400	Bergen	697,732	0.0788381297%
South Hackensack Township	50600	Bergen	473,094	0.0534558343%
Teaneck Township	21500	Bergen	5,380,255	0.6079257389%
Tenafly Borough	31400	Bergen	1,152,727	0.1302489219%
Upper Saddle River Boro	48800	Bergen	580,588	0.0656017956%
Waldwick Borough	49001	Bergen	555,056	0.0627168840%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Wallington Borough	34600	Bergen	\$ 683,764	0.0772598576%
Washington Township (Bergen)	46900	Bergen	672,371	0.0759725398%
Westwood Borough	40200	Bergen	808,913	0.0914006926%
Woodcliff Lake Borough	47000	Bergen	529,743	0.0598567177%
Wood-Ridge Borough	33300	Bergen	814,538	0.0920362725%
Wyckoff Township	47200	Bergen	722,343	0.0816189757%
Beverly City_Municipal Bldg	36600	Burlington	100,820	0.0113918528%
Bordentown City	37900	Burlington	223,541	0.0252583433%
Bordentown Fire District #1	63800	Burlington	86,524	0.0097765193%
Bordentown Twp	52200	Burlington	553,250	0.0625128205%
Bordentown Twp Fire District 2	63700	Burlington	164,314	0.0185661664%
Burlington City	41300	Burlington	722,018	0.0815822533%
Burlington County/Payroll Dept	70300	Burlington	3,543,762	0.4004167335%
Burlington County/Payroll Dept	70303	Burlington	857,297	0.0968676972%
Burlington Township	54500	Burlington	1,026,628	0.1160007445%
Chesterfield Township	76000	Burlington	160,021	0.0180810918%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	40,096	0.0045305270%
Cinnaminson Township	29200	Burlington	606,035	0.0684771029%
Cinnaminson Twp Fire Dist #1	64200	Burlington	270,036	0.0305119060%
Delanco Township	45300	Burlington	220,551	0.0249204972%
Delran Township	61700	Burlington	761,124	0.0860009182%
Eastampton Township	59000	Burlington	348,949	0.0394284432%
Edgewater Park Township	61800	Burlington	238,351	0.0269317547%
Evesham Township	55200	Burlington	2,702,306	0.3053389424%
Florence Township	36300	Burlington	622,967	0.0703902833%
Florence Twp. Fire Dist. #1	77600	Burlington	86,415	0.0097642031%
Lumberton Township	61400	Burlington	401,917	0.0454134031%
Mansfield Township (Burlington)	68300	Burlington	211,919	0.0239451503%
Maple Shade Township	29300	Burlington	811,307	0.0916711954%
Medford Lakes Borough	62900	Burlington	160,324	0.0181153284%
Medford Township	49500	Burlington	949,656	0.1073035247%
Moorestown Township	39600	Burlington	861,634	0.0973577435%
Mount Holly Township	39800	Burlington	494,717	0.0558990601%
Mount Laurel Fire District #1	75300	Burlington	976,377	0.1103227838%
Mount Laurel Township	49900	Burlington	1,622,174	0.1832926743%
New Hanover Township	69200	Burlington	37,617	0.0042504198%
North Hanover Township	69300	Burlington	89,113	0.0100690555%
Palmyra Borough	38300	Burlington	352,932	0.0398784903%
Pemberton Borough	69700	Burlington	91,008	0.0102831754%
Pemberton Township	62800	Burlington	1,026,971	0.1160395007%
Riverside Township	25100	Burlington	344,175	0.0388890194%
Riverton Borough	37100	Burlington	66,017	0.0074593924%
Springfield Township (Burl)	72800	Burlington	158,675	0.0179290046%
Westampton Township	62200	Burlington	759,236	0.0857875893%
Willingboro Township	49100	Burlington	2,115,229	0.2390039418%
Audubon Borough	23400	Camden	371,926	0.0420246602%
Barrington Borough	48100	Camden	328,589	0.0371279262%
Bellmawr Borough	37300	Camden	465,034	0.0525451188%
Berlin Borough	52800	Camden	367,956	0.0415760820%
Berlin Township	52300	Camden	383,215	0.0433002269%
Brooklawn Borough	47300	Camden	113,461	0.0128201846%
Camden City	21201	Camden	—	—%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Camden City	21202	Camden	\$ 4,539,259	0.5128999242%
Camden Co Bd of Chosen Frhldrs	70401	Camden	7,916,639	0.8945168237%
Camden Co Bd of Chosen Frhldrs	70403	Camden	2,227,594	0.2517002871%
Camden Co Bd. of Ch Freeholders	70402	Camden	22,423	0.0025336195%
Camden County Regional Police	70404	Camden	5,586,544	0.6312347443%
Cherry Hill Fire Dist 13	75800	Camden	2,403,438	0.2715692513%
Cherry Hill Township	33000	Camden	3,416,270	0.3860111582%
Chesilhurst Borough	59800	Camden	130,147	0.0147055690%
Clementon Borough	64400	Camden	242,803	0.0274347950%
Collingswood Borough	25801	Camden	454,108	0.0513105683%
Collingswood Borough	25802	Camden	323,548	0.0365583336%
Gibbsboro Borough	65600	Camden	105,988	0.0119757954%
Gloucester City	32200	Camden	1,130,972	0.1277907811%
Gloucester Township	48600	Camden	3,357,164	0.3793326534%
Gloucester Twp Fire District 2	75900	Camden	94,840	0.0107161607%
Gloucester Twp Fire District 4	65700	Camden	61,213	0.0069165789%
Gloucester Twp Fire District 5	77000	Camden	93,737	0.0105915305%
Gloucester Twp Fire District 6	76100	Camden	62,699	0.0070844850%
Haddon Heights Borough	40500	Camden	337,548	0.0381402215%
Haddon Township	22200	Camden	628,454	0.0710102704%
Haddon Twp Fire District 1	85102	Camden	33,523	0.0037878306%
Haddonfield Borough	38600	Camden	515,267	0.0582210456%
Laurel Springs Borough	67800	Camden	141,233	0.0159581982%
Lawnside Borough	68000	Camden	103,552	0.0117005469%
Lindenwold Borough	55300	Camden	927,630	0.1048147631%
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—%
Magnolia Borough	60800	Camden	226,507	0.0255934775%
Merchantville Borough	38900	Camden	314,834	0.0355737213%
Mount Ephraim Borough	37200	Camden	236,254	0.0266948105%
Oaklyn Borough	33600	Camden	238,365	0.0269333366%
Pennsauken Township	20900	Camden	2,383,209	0.2692835362%
Pine Hill Borough	55100	Camden	436,091	0.0492747915%
Pine Hill Fire District 1	77200	Camden	19,597	0.0022143041%
Pine Valley Borough	70000	Camden	10,164	0.0011484506%
Runnemede Borough	38500	Camden	377,681	0.0426749292%
Somerdale Borough	61000	Camden	327,873	0.0370470239%
Stratford Borough	61500	Camden	357,708	0.0404181401%
Voorhees Fire District	76300	Camden	459,742	0.0519471652%
Voorhees Township	53100	Camden	1,172,954	0.1325344109%
Waterford Township	53200	Camden	426,900	0.0482362821%
Winslow Township	53500	Camden	1,949,504	0.2202783436%
Winslow Twp Fire District 1	79902	Camden	309,265	0.0349444689%
Woodlynne Borough	51400	Camden	50,308	0.0056844012%
Avalon Borough	57400	Cape May	396,015	0.0447465244%
Cape May City	44400	Cape May	788,690	0.0891156555%
Cape May County	70500	Cape May	2,891,268	0.3266901355%
Lower Township	57600	Cape May	977,090	0.1104033471%
Middle Township	57900	Cape May	1,125,542	0.1271772345%
North Wildwood City	26000	Cape May	747,223	0.0844302165%
Ocean City	20700	Cape May	3,261,818	0.3685593188%
Sea Isle City	57700	Cape May	548,778	0.0620075203%
Stone Harbor Borough	57500	Cape May	330,925	0.0373918755%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
West Wildwood Borough	59200	Cape May	\$ 31,759	0.0035885127%
Wildwood City	34900	Cape May	1,321,837	0.1493569979%
Wildwood Crest Borough	53700	Cape May	361,581	0.0408557581%
Bridgeton City	36200	Cumberland	1,731,420	0.1956365977%
Cumberland County	70600	Cumberland	2,796,246	0.3159534103%
Cumberland County	70603	Cumberland	707,402	0.0799307623%
Millville City	22600	Cumberland	1,552,388	0.1754074151%
Vineland City	26500	Cumberland	3,658,298	0.4133583844%
Belleville Township	35400	Essex	4,755,730	0.5373594140%
Bloomfield Township	32700	Essex	4,887,284	0.5522239628%
Caldwell Borough	40800	Essex	606,330	0.0685104355%
Cedar Grove Township	28700	Essex	873,328	0.0986790718%
East Orange City	23800	Essex	8,359,688	0.9445778135%
Essex County	70700	Essex	23,725,812	2.6808267992%
Essex County College	62700	Essex	120,901	0.0136608450%
Essex Fells Borough	27900	Essex	381,763	0.0431361625%
Fairfield Township (Essex)	36700	Essex	994,926	0.1124186723%
Glen Ridge Borough	25500	Essex	576,927	0.0651881319%
Irvington Township	29100	Essex	7,024,247	0.7936836725%
Livingston Township	36000	Essex	2,183,338	0.2466997135%
Maplewood Township	23900	Essex	2,730,895	0.3085692705%
Millburn Township	26300	Essex	2,754,730	0.3112624347%
Montclair Township	28300	Essex	5,170,600	0.5842364024%
Newark City	21101	Essex	25,802,490	2.9154747874%
Newark City	21102	Essex	16,530,709	1.8678377666%
North Caldwell Borough	38000	Essex	454,395	0.0513429970%
Nutley Township	32500	Essex	2,797,688	0.3161163448%
Orange City	24900	Essex	3,842,817	0.4342075541%
Roseland Borough	43600	Essex	706,822	0.0798652269%
South Orange Village	35600	Essex	2,104,668	0.2378106333%
Verona Township	34200	Essex	775,571	0.0876333135%
West Caldwell Township	36100	Essex	770,355	0.0870439473%
West Orange Township	24700	Essex	4,899,919	0.5536516166%
Clayton Borough	64300	Gloucester	342,551	0.0387055204%
Deptford Township	63000	Gloucester	1,466,373	0.1656884087%
Deptford Twp Fire District	64900	Gloucester	291,034	0.0328845119%
East Greenwich Township	59300	Gloucester	345,122	0.0389960228%
Elk Township	60900	Gloucester	235,092	0.0265635138%
Franklin Township (Gloucester)	56500	Gloucester	467,820	0.0528599145%
Glassboro Borough	45201	Gloucester	1,056,533	0.1193797700%
Glassboro Borough	45202	Gloucester	106,703	0.0120565847%
Gloucester County	70800	Gloucester	2,747,974	0.3104990608%
Gloucester County	70803	Gloucester	862,191	0.0974206800%
Greenwich Township (Gloucester)	45000	Gloucester	434,118	0.0490518583%
Harrison Township (Gloucester)	60000	Gloucester	390,508	0.0441242775%
Logan Township	57000	Gloucester	457,760	0.0517232150%
Mantua Township	68400	Gloucester	645,829	0.0729735063%
Monroe Township (Gloucester)	45100	Gloucester	1,719,541	0.1942943658%
Newfield Borough	74700	Gloucester	101,725	0.0114941106%
Paulsboro Borough	39100	Gloucester	366,847	0.0414507739%
Pitman Borough	41200	Gloucester	331,334	0.0374380892%
South Harrison Township	72600	Gloucester	73,127	0.0082627655%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
Washington Twp (Gloucester)	49400	Gloucester	\$ 1,890,277	0.2135861668%
Washington Twp Bd of Fire Comm	78700	Gloucester	392,814	0.0443848370%
Wenonah Borough	73900	Gloucester	119,091	0.0134563295%
West Deptford Township	47900	Gloucester	1,025,916	0.1159202942%
Westville Borough	22700	Gloucester	232,724	0.0262959487%
Woodbury City	24000	Gloucester	728,955	0.0823660787%
Woodbury Heights Borough	60100	Gloucester	159,522	0.0180247088%
Woolwich Township	74200	Gloucester	419,410	0.0473899721%
Bayonne City	20300	Hudson	10,647,849	1.2031216868%
East Newark Borough	34700	Hudson	154,489	0.0174560201%
Guttenberg Town	25600	Hudson	550,473	0.0621990417%
Harrison Town (Hudson)	31800	Hudson	1,861,879	0.2103774202%
Hoboken City	23301	Hudson	3,491,555	0.3945177604%
Hoboken City	23302	Hudson	3,347,399	0.3782292866%
Hudson County	70900	Hudson	11,077,142	1.2516283587%
Hudson County	70903	Hudson	1,968,552	0.2224306151%
Jersey City	38101	Hudson	23,225,464	2.6242914812%
Jersey City Fire Dept.	38102	Hudson	16,840,620	1.9028552284%
Kearny Town	31900	Hudson	5,529,812	0.6248244825%
Lambertville City Fire District 1	86102	Hudson	21,675	0.0024491015%
North Bergen Township	23701	Hudson	2,905,604	0.3283099888%
North Hudson Reg Fire & Rescue	79000	Hudson	7,751,258	0.8758300948%
Secaucus Town	24600	Hudson	1,674,084	0.1891580887%
Union City	22400	Hudson	4,733,777	0.5348789008%
Weehawken Township	27700	Hudson	1,434,813	0.1621223814%
West New York Town	23000	Hudson	3,055,456	0.3452420650%
Clinton Town	64500	Hunterdon	209,170	0.0236345353%
Clinton Township	64600	Hunterdon	580,989	0.0656471054%
Delaware Township	64800	Hunterdon	156,633	0.0176982749%
Flemington Borough	65300	Hunterdon	327,621	0.0370185500%
Franklin Township (Hunterdon)	75500	Hunterdon	119,150	0.0134629960%
Frenchtown Borough	65500	Hunterdon	42,719	0.0048269050%
High Bridge Borough	67000	Hunterdon	185,996	0.0210160589%
Holland Township	67100	Hunterdon	132,741	0.0149986702%
Hunterdon County	71000	Hunterdon	315,653	0.0356662618%
Hunterdon County	71003	Hunterdon	437,189	0.0493988567%
Lambertville City	67700	Hunterdon	170,691	0.0192867164%
Lebanon Township	54300	Hunterdon	208,950	0.0236096771%
Raritan Township	61200	Hunterdon	885,542	0.1000591561%
Readington Township	72400	Hunterdon	633,165	0.0715425757%
Tewksbury Township	73300	Hunterdon	200,323	0.0226348951%
West Amwell Township	74000	Hunterdon	132,959	0.0150233025%
East Windsor Township	50800	Mercer	1,229,338	0.1389053515%
Ewing Township	43100	Mercer	2,349,051	0.2654239557%
Hamilton Township (Mercer)	33900	Mercer	5,028,155	0.5681412579%
Hamilton Twp Fire District 2	74400	Mercer	402,930	0.0455278640%
Hamilton Twp Fire District 3	66100	Mercer	426,075	0.0481430637%
Hamilton Twp Fire District 4	66200	Mercer	283,623	0.0320471282%
Hamilton Twp Fire District 5	66300	Mercer	111,556	0.0126049348%
Hamilton Twp Fire District 6	74600	Mercer	230,868	0.0260862356%
Hamilton Twp Fire District 7	66400	Mercer	390,236	0.0440935436%
Hamilton Twp Fire District 8	74300	Mercer	84,470	0.0095444337%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Hamilton Twp Fire District 9	74500	Mercer	\$ 316,443	0.0357555255%
Hightstown Borough	24100	Mercer	256,450	0.0289767968%
Hopewell Township (Mercer)	67200	Mercer	809,722	0.0914921031%
Hopewell Twp Fire District 1	77500	Mercer	199,503	0.0225422417%
Lawrence Township (Mercer)	22900	Mercer	1,602,281	0.1810449246%
Mercer County	71100	Mercer	6,844,987	0.7734287277%
Mercer County	71103	Mercer	1,368,448	0.1546236677%
Pennington Borough	69800	Mercer	76,552	0.0086497631%
Princeton	86001	Mercer	1,601,982	0.1810111400%
Princeton Borough	20500	Mercer	—	—%
Princeton Township	25200	Mercer	—	—%
Robbinsville Township	73700	Mercer	993,275	0.1122321225%
Trenton City	33401	Mercer	6,646,233	0.7509711170%
Trenton City	33402	Mercer	6,023,946	0.6806576683%
West Windsor Township	49700	Mercer	1,504,288	0.1699725002%
Carteret Borough	21400	Middlesex	2,004,417	0.2264830730%
Cranbury Township	64700	Middlesex	435,032	0.0491551330%
Dunellen Borough	26100	Middlesex	408,885	0.0462007313%
East Brunswick Township	56700	Middlesex	2,607,731	0.2946527246%
Edison Township	31701	Middlesex	5,667,687	0.6404032536%
Edison Township	31702	Middlesex	3,823,962	0.4320770901%
Helmetta Borough	66900	Middlesex	100,227	0.0113248485%
Highland Park Borough	21900	Middlesex	780,028	0.0881369188%
Jamesburg Borough	53600	Middlesex	400,290	0.0452295651%
Metuchen Borough	22800	Middlesex	690,450	0.0780153220%
Middlesex Borough	36900	Middlesex	694,860	0.0785136167%
Middlesex County	71200	Middlesex	7,907,750	0.8935124379%
Middlesex County	71203	Middlesex	1,139,813	0.1287897433%
Middlesex County College	75700	Middlesex	243,428	0.0275054150%
Milltown Borough	58500	Middlesex	241,272	0.0476003632%
Monroe Township (Middlesex)	62600	Middlesex	1,720,663	0.1944211428%
Monroe Twp Fire District 2	68600	Middlesex	321,280	0.0363020677%
Monroe Twp Fire District 3	75100	Middlesex	506,917	0.0572775625%
New Brunswick City	33700	Middlesex	7,064,083	0.7981848216%
North Brunswick Township	59400	Middlesex	2,525,204	0.2853278344%
Old Bridge Township	47100	Middlesex	2,622,389	0.2963089613%
Old Bridge Twp Fire District 2	74800	Middlesex	71,105	0.0080342957%
Old Bridge Twp Fire District 4	85002	Middlesex	30,050	0.0033954094%
Perth Amboy City	24500	Middlesex	3,968,123	0.4483661289%
Piscataway Township	37700	Middlesex	2,590,509	0.2927067765%
Plainsboro Township	56200	Middlesex	960,584	0.1085383012%
Plainsboro Twp Fire District 1	75600	Middlesex	78,833	0.0089074978%
Sayreville Borough	40700	Middlesex	2,780,180	0.3141380809%
South Amboy City	27600	Middlesex	662,975	0.0749108670%
South Brunswick Township	50700	Middlesex	2,195,753	0.2481025091%
South Plainfield Borough	40600	Middlesex	1,550,301	0.1751716008%
South River Borough	39400	Middlesex	774,675	0.0875320727%
Spotswood Borough	51500	Middlesex	520,834	0.0588500720%
Woodbridge Township	32400	Middlesex	5,399,946	0.6101506642%
Woodbridge Twp Fire District 1	45800	Middlesex	730,453	0.0825353407%
Woodbridge Twp Fire District 2	78500	Middlesex	189,987	0.0214670099%
Woodbridge Twp Fire District 7	45900	Middlesex	147,360	0.0166505002%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Aberdeen Township	46400	Monmouth	\$ 1,106,530	0.1250290308%
Allenhurst Borough	43300	Monmouth	234,835	0.0265344748%
Allentown Borough	63100	Monmouth	92,752	0.0104802334%
Asbury Park City	33200	Monmouth	3,472,615	0.3923776921%
Atlantic Highlands	30500	Monmouth	384,409	0.0434351393%
Avon By The Sea	22300	Monmouth	294,576	0.0332847295%
Belmar Borough	39300	Monmouth	495,216	0.0559554431%
Bradley Beach Borough	40900	Monmouth	498,739	0.0563535139%
Brielle Borough	50000	Monmouth	412,111	0.0465652435%
Brookdale Community College	62500	Monmouth	306,783	0.0346640228%
Colts Neck Township	62000	Monmouth	483,507	0.0546324199%
Deal Borough	27100	Monmouth	527,491	0.0596022597%
Eatontown Borough	30300	Monmouth	1,200,897	0.1356917462%
Englishtown Borough	44800	Monmouth	125,541	0.0141851279%
Fair Haven Borough	42100	Monmouth	361,542	0.0408513514%
Freehold Borough	22000	Monmouth	808,074	0.0913058923%
Freehold Township	56100	Monmouth	2,035,031	0.2299422099%
Hazlet Township	50500	Monmouth	1,095,222	0.1237513173%
Highlands Borough	41800	Monmouth	338,981	0.0383021390%
Holmdel Township	58400	Monmouth	1,064,333	0.1202611076%
Howell Township	56000	Monmouth	2,668,906	0.3015650098%
Howell Twp Fire District 1	85902	Monmouth	40,375	0.0045620517%
Howell Twp Fire District 3	67300	Monmouth	22,349	0.0025252581%
Keansburg Borough	26700	Monmouth	997,051	0.1126587803%
Keyport Borough	39000	Monmouth	441,587	0.0498957955%
Lake Como Borough	46300	Monmouth	149,885	0.0169358050%
Little Silver Borough	40100	Monmouth	429,534	0.0485339030%
Long Branch City	39900	Monmouth	3,167,439	0.3578952474%
Manalapan Township	51000	Monmouth	1,595,454	0.1802735283%
Manasquan Borough	26400	Monmouth	494,373	0.0558601909%
Marlboro Township	56300	Monmouth	1,879,123	0.2123258541%
Matawan Borough	28600	Monmouth	602,016	0.0680229881%
Middletown Township	37000	Monmouth	3,027,011	0.3420280077%
Millstone Township Fire Dist #1	78900	Monmouth	145,591	0.0164506173%
Monmouth Beach Borough	58000	Monmouth	229,073	0.0258834150%
Monmouth County/Hall of Records	71303	Monmouth	12,578,347	1.4212525045%
Neptune City Borough	30200	Monmouth	451,860	0.0510565623%
Neptune Fire District 1	85702	Monmouth	73,225	0.0082738387%
Neptune Township	20200	Monmouth	2,173,978	0.2456421084%
Ocean Grove Bd of Fire Comm	76500	Monmouth	31,670	0.0035784564%
Ocean Township (Monmouth)	28400	Monmouth	1,713,306	0.1935898607%
Oceanport Borough	41400	Monmouth	329,191	0.0371959474%
Red Bank Borough	23500	Monmouth	1,130,579	0.1277463752%
Rumson Borough	37600	Monmouth	482,180	0.0544824795%
Sea Bright Boro	25900	Monmouth	292,405	0.0330394239%
Sea Girt Borough	37800	Monmouth	227,976	0.0257594627%
Shrewsbury Borough	44700	Monmouth	404,502	0.0457054874%
Spring Lake Borough	35700	Monmouth	366,462	0.0414072720%
Spring Lake Heights Borough	57300	Monmouth	372,536	0.0420935854%
Tinton Falls Borough	50100	Monmouth	1,216,260	0.1374276422%
Union Beach Borough	73500	Monmouth	324,070	0.0366173154%
Upper Freehold Township	79600	Monmouth	48,393	0.0054680215%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Wall Township	51600	Monmouth	\$ 1,805,132	0.2039654635%
Wall Township Fire District 2	80002	Monmouth	25,523	0.0028838947%
Wall Township Fire District 3	85802	Monmouth	20,720	0.0023411941%
West Long Branch Borough	46600	Monmouth	578,343	0.0653481286%
Boonton Town	31500	Morris	599,975	0.0677923714%
Boonton Township	57200	Morris	327,411	0.0369948216%
Butler Borough	61300	Morris	440,073	0.0497247256%
Chatham Borough	38200	Morris	618,181	0.0698495036%
Chatham Township	46500	Morris	591,913	0.0668814299%
Chester Borough	64100	Morris	147,297	0.0166433817%
Chester Township	52900	Morris	370,520	0.0418657935%
Denville Township	30000	Morris	951,043	0.1074602446%
Dover Town	35500	Morris	1,075,016	0.1214682011%
East Hanover Township	31300	Morris	1,046,384	0.1182330143%
Florham Park Borough	30100	Morris	950,508	0.1073997939%
Hanover Township	29600	Morris	837,316	0.0946100042%
Hanover Twp Fire District 2	66500	Morris	78,111	0.0088259176%
Hanover Twp Fire District 3	66600	Morris	69,086	0.0078061649%
Harding Township	52400	Morris	335,803	0.0379430504%
Jefferson Township	51100	Morris	1,092,533	0.1234474818%
Kinnelon Borough	58300	Morris	467,003	0.0527676000%
Lincoln Park Borough	56800	Morris	680,657	0.0769087914%
Long Hill Township	57800	Morris	620,597	0.0701224923%
Madison Borough	30900	Morris	1,016,964	0.1149087898%
Mendham Borough	53400	Morris	337,836	0.0381727632%
Mendham Township	53300	Morris	378,640	0.0427832885%
Montville Township	39700	Morris	1,144,850	0.1293588839%
Morris County	71400	Morris	4,126,045	0.4662100505%
Morris County	71403	Morris	1,473,744	0.1665212727%
Morris County Park Commission	71404	Morris	512,996	0.0579644408%
Morris Plains Borough	52500	Morris	384,807	0.0434801101%
Morris Township	51700	Morris	1,516,823	0.1713888548%
Morristown Town	32900	Morris	2,262,512	0.2556457416%
Mount Arlington Borough	68800	Morris	357,819	0.0404306822%
Mount Olive Township	47700	Morris	1,373,358	0.1551784584%
Mountain Lakes Borough	42700	Morris	372,968	0.0421423979%
Netcong Borough	69100	Morris	206,177	0.0232963503%
Parsippany Troy Hills Township	42600	Morris	3,060,260	0.3457848785%
Pequannock Township	46200	Morris	990,438	0.1119115642%
Randolph Township	45500	Morris	988,561	0.1116994782%
Riverdale Borough	72500	Morris	431,085	0.0487091536%
Rockaway Borough	39200	Morris	408,482	0.0461551956%
Rockaway Township	41700	Morris	1,569,216	0.1773088443%
Roxbury Township	46800	Morris	1,204,631	0.1361136583%
Washington Twp (Morris)	58100	Morris	742,666	0.0839153120%
Wharton Borough	42500	Morris	558,521	0.0631084013%
Barnegat Township	63300	Ocean	1,432,894	0.1619055498%
Bay Head Borough	55600	Ocean	211,818	0.0239337381%
Beach Haven Borough	62100	Ocean	300,762	0.0339836980%
Beachwood Borough	63400	Ocean	395,999	0.0447447165%
Berkeley Township Municipal Bld	53900	Ocean	1,602,971	0.1811228891%
Brick Township	55500	Ocean	4,044,304	0.4569739719%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Harvey Cedars Borough	66800	Ocean	\$ 194,946	0.0220273372%
Island Heights Borough	67400	Ocean	43,146	0.0048751526%
Jackson Bd Fire District 2	67500	Ocean	110,906	0.0125314900%
Jackson Township	49800	Ocean	2,530,291	0.2859026246%
Jackson Twp Fire District 3	75200	Ocean	249,517	0.0281934233%
Jackson Twp Fire District 4	75400	Ocean	96,532	0.0109073431%
Lacey Township	51800	Ocean	1,286,340	0.1453461211%
Lakehurst Borough	52700	Ocean	108,168	0.0122221180%
Lakewood Township	33800	Ocean	3,579,947	0.4045053487%
Lakewood Twp Fire District 1	75000	Ocean	226,736	0.0256193527%
Lavallette Borough	67900	Ocean	303,679	0.0343132956%
Little Egg Harbor Township	68200	Ocean	1,162,371	0.1313386167%
Long Beach Township	55000	Ocean	1,065,762	0.1204225732%
Manchester Township	54800	Ocean	1,926,349	0.2176620140%
Mantoloking Borough	47400	Ocean	199,265	0.0225153496%
Ocean County	71500	Ocean	6,612,176	0.7471229487%
Ocean County	71503	Ocean	1,534,783	0.1734181910%
Ocean Gate Borough	69400	Ocean	142,386	0.0160884780%
Ocean Township (Ocean)	61100	Ocean	470,002	0.0531064630%
Pine Beach Borough	69900	Ocean	60,465	0.0068320609%
Plumsted Fire District #1	85402	Ocean	152,098	0.0171858563%
Plumsted Township	72300	Ocean	151,542	0.0171230327%
Point Pleasant Beach Borough	46700	Ocean	653,987	0.0738952950%
Point Pleasant Borough	54200	Ocean	959,980	0.1084700541%
Seaside Heights Borough	54700	Ocean	717,888	0.0811155963%
Seaside Park Borough	55400	Ocean	374,619	0.0423289477%
Ship Bottom Borough	61600	Ocean	239,438	0.0270545770%
South Toms River Borough	72700	Ocean	205,811	0.0232549952%
Stafford Township	56400	Ocean	1,601,759	0.1809859428%
Surf City Borough	73100	Ocean	220,437	0.0249076161%
Toms River Township	48700	Ocean	4,772,000	0.5391977938%
Tuckerton Borough	73400	Ocean	186,816	0.0211087123%
Bloomingdale Borough	55700	Passaic	439,088	0.0496134285%
Clifton City	34800	Passaic	7,974,698	0.9010770259%
Haledon Borough	42000	Passaic	406,918	0.0459784761%
Hawthorne Borough	28200	Passaic	967,835	0.1093576062%
Little Falls Twp	41600	Passaic	581,840	0.0657432616%
North Haledon Borough	41900	Passaic	596,494	0.0673990463%
Passaic City	22501	Passaic	4,102,004	0.4634936100%
Passaic City	22502	Passaic	2,794,575	0.3157646007%
Passaic County	71600	Passaic	11,233,525	1.2692983856%
Passaic County	71603	Passaic	1,868,561	0.2111324327%
Paterson City	30701	Passaic	9,701,512	1.0961931824%
Paterson City	30702	Passaic	8,858,986	1.0009944900%
Pompton Lakes Borough	40300	Passaic	477,173	0.0539167286%
Prospect Park Borough	43800	Passaic	471,774	0.0533066848%
Ringwood Borough	44900	Passaic	598,528	0.0676288720%
Totowa Borough	40000	Passaic	899,508	0.1016372022%
Wanaque Borough	40400	Passaic	741,609	0.0837958794%
Wayne Township	29400	Passaic	4,190,266	0.4734665093%
West Milford Township	24200	Passaic	1,388,345	0.1568718694%
West Paterson Borough	43000	Passaic	767,136	0.0866802261%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
South Jersey Trans Authority	78600	Regional	\$ 395,384	0.0446752264%
Carneys Point Township	25700	Salem	407,320	0.0460238989%
Lower Alloways Creek Township	54900	Salem	261,619	0.0295608524%
Penns Grove Borough	28500	Salem	302,666	0.0341988348%
Pennsville Township	26800	Salem	549,169	0.0620517002%
Salem City	20400	Salem	302,983	0.0342346532%
Salem County	71700	Salem	2,926,941	0.3307208989%
Salem County	71703	Salem	608,760	0.0687850061%
Woodstown Borough	48500	Salem	188,629	0.0213135668%
Bedminster Township	42300	Somerset	392,963	0.0444016728%
Bernards Township	53000	Somerset	1,130,308	0.1277157544%
Bernardsville Boro	42200	Somerset	497,850	0.0562530640%
Bound Brook Borough	43400	Somerset	673,385	0.0760871137%
Branchburg Township	55800	Somerset	718,617	0.0811979675%
Bridgewater Twp	59700	Somerset	2,026,783	0.2290102519%
Far Hills Borough	65200	Somerset	117,923	0.0133243549%
Franklin Township (Somerset)	59600	Somerset	3,130,317	0.3537007586%
Green Brook Township	61900	Somerset	528,372	0.0597018057%
Hillsborough Township	51200	Somerset	1,541,292	0.1741536559%
Manville Borough	41000	Somerset	739,429	0.0835495569%
Montgomery Township	68700	Somerset	799,387	0.0903243308%
North Plainfield Borough	21300	Somerset	2,088,550	0.2359894284%
Peapack & Gladstone Borough	60400	Somerset	186,242	0.0210438549%
Raritan Borough	46100	Somerset	466,944	0.0527609335%
Somerset County Finance Office	71800	Somerset	3,257,811	0.3681065599%
Somerset County Finance Office	71803	Somerset	1,559,083	0.1761638965%
Somerville Borough	21600	Somerset	892,776	0.1008765401%
South Bound Brook Borough	48200	Somerset	320,487	0.0362124651%
Warren Township	51300	Somerset	862,757	0.0974846335%
Watchung Borough	29800	Somerset	824,190	0.0931268713%
NJ Transit Corporation	62300	Statewide	5,896,846	0.6662963859%
Waterfront Comm of NY Harbor	60600	Statewide	47,179	0.0053308493%
Andover Township	63200	Sussex	295,430	0.0333812247%
Byram Township	55900	Sussex	425,074	0.0480299587%
Franklin Borough	65400	Sussex	320,529	0.0362172107%
Hamburg Borough	66000	Sussex	157,391	0.0177839229%
Hardyston Township	66700	Sussex	476,762	0.0538702889%
Hopatcong Borough	47800	Sussex	687,750	0.0777102436%
Newton Town	23600	Sussex	703,745	0.0795175506%
Ogdensburg Borough	69500	Sussex	149,018	0.0168378409%
Sparta Township	47500	Sussex	991,716	0.1120559680%
Stanhope Borough	72900	Sussex	203,276	0.0229685605%
Sussex County	71903	Sussex	2,430,019	0.2745726915%
Vernon Township	54600	Sussex	827,154	0.0934617795%
Berkeley Heights Township	49300	Union	718,837	0.0812228258%
Clark Township	52600	Union	1,011,306	0.1142694811%
Cranford Township	25401	Union	1,343,376	0.1517907325%
Cranford Township	25402	Union	683,178	0.0771936442%
Elizabeth City	21001	Union	8,514,559	0.9620769966%
Elizabeth City	21002	Union	6,522,834	0.7370280180%
Fanwood Borough	31100	Union	477,497	0.0539533380%
Garwood Borough	29700	Union	399,709	0.0451639168%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2017

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
Hillside Township	34301	Union	\$ 1,745,894	0.1972720438%
Hillside Township	34302	Union	1,327,451	0.1499913350%
Kenilworth Borough	31000	Union	738,000	0.0833880913%
Linden City	35900	Union	6,213,203	0.7020421940%
Mountainside Borough	39500	Union	695,458	0.0785811859%
New Providence Borough	50300	Union	709,295	0.0801446561%
Plainfield City	20600	Union	5,100,821	0.5763519341%
Rahway City	34100	Union	3,370,537	0.3808436954%
Roselle Borough	21800	Union	2,341,765	0.2646006960%
Roselle Park Borough	25000	Union	870,284	0.0983351242%
Scotch Plains Township	34500	Union	1,250,496	0.1412960361%
Springfield Township (Union)	26200	Union	1,672,981	0.1890334586%
Summit City	28100	Union	2,342,567	0.2646913156%
Union County	72000	Union	5,582,296	0.6307547543%
Union County	72001	Union	1,155,852	0.1306020219%
Union County	72003	Union	5,390,182	0.6090474104%
Union Township (Union)	32600	Union	6,690,917	0.7560200513%
Westfield Town	20800	Union	2,214,676	0.2502406566%
Winfield Township	74100	Union	169,531	0.0191556457%
Belvidere Town	63500	Warren	106,777	0.0120649461%
Blairstown Township	63600	Warren	61,432	0.0069413242%
Greenwich Township (Warren)	65900	Warren	180,381	0.0203816088%
Hackettstown Town	56900	Warren	448,053	0.0506264017%
Independence Twp	60500	Warren	172,615	0.0195041130%
Lopatcong Township	50900	Warren	362,863	0.0410006138%
Mansfield Township (Warren)	54100	Warren	306,009	0.0345765670%
Phillipsburg Town	38800	Warren	937,409	0.1059197118%
Pohatcong Township	51900	Warren	322,954	0.0364912163%
Warren Co Bd of Chosen Frhldrs	72103	Warren	1,737,757	0.1963526279%
Washington Twp (Warren)	60700	Warren	679,834	0.0768157990%
Palisades Interstate Park Comm	91999	Special Location	302,661	0.0341982698%
Total Employer			<u>885,018,458</u>	<u>100.0000000000%</u>
Total Local Group			<u>971,485,458</u>	
Total			<u>\$ 1,088,510,734</u>	

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

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
54,758,023	359,321,977	194,623	414,274,623	348,230,359	6,633	2,071,349	350,308,341
129,137	847,397	2,025,313	3,001,847	821,239	—	(586,832)	234,407
290,630	1,907,116	282,912	2,480,658	1,848,247	—	758,187	2,606,434
294,012	1,929,309	1,337,783	3,561,104	1,869,755	—	(143,292)	1,726,463
118,848	779,880	1,713,329	2,612,057	755,806	—	(102,480)	653,326
234,936	1,541,647	448,423	2,225,006	1,494,060	—	131,382	1,625,442
277,681	1,822,142	2,507,378	4,607,201	1,765,896	—	(161,912)	1,603,984
103,717	680,590	1,954,302	2,738,609	659,581	—	(430,675)	228,906
513,581	3,370,117	6,732,505	10,616,203	3,266,087	—	(1,826,183)	1,439,904
89,322	586,132	412,347	1,087,801	568,039	—	117,495	685,534
177,428	1,164,282	1,049,363	2,391,073	1,128,342	—	172,961	1,301,303
56,987,315	373,950,589	18,658,278	449,596,182	362,407,411	6,633	—	362,414,044
—	—	—	—	211,519,420	—	—	211,519,420
49,766	1,388,638	663,371	2,101,775	769,001	2,817	(39,723)	732,095
811,938	22,655,962	16,872,907	40,340,807	12,546,430	73,587	(4,292,015)	8,328,002
631,204	17,612,846	8,134,668	26,378,718	9,753,651	46,803	(2,175,966)	7,624,488
495,298	13,820,589	2,010,436	16,326,323	7,653,573	622,164	754,417	9,030,154
188,414	5,257,434	743,170	6,189,018	2,911,465	299,901	536,198	3,747,564
81,683	2,279,254	1,650,062	4,010,999	1,262,207	—	(410,405)	851,802
79,680	2,223,347	1,934,732	4,237,759	1,231,246	—	(597,376)	633,870
13,503	376,778	356,564	746,845	208,652	3,036	(58,269)	153,419
32,071	894,887	342,403	1,269,361	495,571	—	(20,344)	475,227
208,927	5,829,804	687,205	6,725,936	3,228,432	8,002	76,114	3,312,548
126,938	3,542,034	1,430,740	5,099,712	1,961,510	241	(431,773)	1,529,978
113,662	3,171,567	703,034	3,988,263	1,756,352	25,521	(157,272)	1,624,601
62,007	1,730,207	856,768	2,648,982	958,155	12,343	(152,440)	818,058
42,088	1,174,394	631,860	1,848,342	650,357	1,365	(34,746)	616,976
29,842	832,695	668,925	1,531,462	461,130	1,536	(135,065)	327,601
167,309	4,668,517	1,194,673	6,030,499	2,585,334	—	(151,195)	2,434,139
25,679	716,535	123,939	866,153	396,803	1,839	94,107	492,749
63,789	1,779,946	424,304	2,268,039	985,699	4,838	(87,092)	903,445
242,370	6,762,983	565,719	7,571,072	3,745,208	16,320	248,025	4,009,553
70,330	1,962,471	373,635	2,406,436	1,086,778	—	297,381	1,384,159
220,461	6,151,647	463,687	6,835,795	3,406,662	—	153,602	3,580,264
44,287	1,235,761	243,885	1,523,933	684,340	206	57,177	741,723
41,921	1,169,749	325,320	1,536,990	647,784	436	(57,054)	591,166
1,906,033	53,185,132	11,244,795	66,335,960	29,452,890	1,666,288	(804,570)	30,314,608
172,303	4,807,868	900,279	5,880,450	2,662,504	—	136,170	2,798,674
42,054	1,173,460	578,017	1,793,531	649,839	—	(153,636)	496,203
92,063	2,568,892	345	2,661,300	1,422,602	22,423	299,965	1,744,990
115,217	3,214,970	2,901,624	6,231,811	1,780,388	14,535	(591,848)	1,203,075
66,643	1,859,584	205,737	2,131,964	1,029,802	2,452	135,928	1,168,182
97,965	2,733,568	—	2,831,533	1,513,797	4,817	646,627	2,165,241
43,643	1,217,809	677,900	1,939,352	674,399	34,476	(180,777)	528,098
117,068	3,266,629	253,935	3,637,632	1,808,996	—	26,747	1,835,743
145,247	4,052,921	392,468	4,590,636	2,244,429	39,221	138,504	2,422,154
107,097	2,988,393	311,295	3,406,785	1,654,914	—	134,981	1,789,895
139,505	3,892,696	158,224	4,190,425	2,155,699	—	607,950	2,763,649
56,614	1,579,720	782,428	2,418,762	874,818	—	(76,176)	798,642
295,058	8,233,160	141,155	8,669,373	4,559,364	—	164,659	4,724,023
175,678	4,902,031	92,731	5,170,440	2,714,649	—	313,501	3,028,150
100,291	2,798,488	282,617	3,181,396	1,549,748	7,977	492,501	2,050,226
192,386	5,368,254	873,126	6,433,766	2,972,835	—	457,395	3,430,230
95,968	2,677,844	585,811	3,359,623	1,482,938	65,332	174,363	1,722,633
303,182	8,459,871	2,598,755	11,361,808	4,684,912	—	(424,272)	4,260,640
53,773	1,500,447	1,376,374	2,930,594	830,918	8,868	(364,664)	475,122
188,337	5,255,269	1,611,303	7,054,909	2,910,265	5,402	35,826	2,951,493
58,117	1,621,672	1,742,487	3,422,276	898,050	5,341	(299,299)	604,092
697,584	19,465,086	1,258,036	21,420,706	10,779,385	6,504	1,096,178	11,882,067
35,515	991,006	528,342	1,554,863	548,800	651	68,891	618,342
97,047	2,707,957	1,029,908	3,834,912	1,499,614	—	(126,563)	1,373,051
38,000	1,060,337	109,444	1,207,781	587,194	3,925	159,527	750,646
55,330	1,543,899	611,500	2,210,729	854,981	6,208	(215,481)	645,708
46,060	1,285,231	676,337	2,007,628	711,736	8,215	(88,249)	631,702
65,736	1,834,276	184,210	2,084,222	1,015,786	—	65,454	1,081,240
79,840	2,227,821	368,680	2,676,341	1,233,724	867	127,533	1,362,124
141,733	3,954,859	800,918	4,897,510	2,190,124	—	53,298	2,243,422
163,285	4,556,223	809,961	5,529,469	2,523,148	—	(10,047)	2,513,101
179,600	5,011,491	1,574,122	6,765,213	2,775,266	9,735	(133,703)	2,651,298
81,678	2,279,120	581,187	2,941,985	1,262,132	19,943	232,937	1,515,012
37,933	1,058,455	386,849	1,483,237	586,151	2,084	28,332	616,567
74,254	2,071,949	—	2,146,203	1,147,405	620	345,433	1,493,458
62,343	1,739,585	91,894	1,893,822	963,349	—	264,863	1,228,212
97,917	2,732,240	709,746	3,539,903	1,513,061	4,349	(160,882)	1,356,528
87,987	2,455,140	998,726	3,541,853	1,359,609	—	(95,467)	1,264,142
43,894	1,224,799	23,892	1,292,585	678,270	—	186,030	864,300
44,206	1,233,504	555,235	1,832,945	883,090	—	30,382	713,472
88,653	2,473,730	117,520	2,679,903	1,369,903	1,836	63,357	1,435,096
46,402	1,294,776	—	1,341,178	717,022	5,091	166,151	888,264
60,799	1,696,502	346,664	2,103,965	939,490	2,160	(58,712)	882,938
102,762	2,867,414	—	2,970,176	1,587,918	—	439,616	2,027,534
302,029	8,427,690	617,181	9,346,900	4,667,090	12,996	628,234	5,308,320
59,080	1,646,551	650,048	2,357,679	912,936	—	154,410	1,067,346

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

Schedule of Pension Amounts by Employer and Nonemployer
As of and for Year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources	
						Net difference between projected and actual investment earnings on pension plan investments	Total deferred outflows of resources
Ramsey Borough	36800	Bergen	\$ 16,806,715	109,032	2,072,455	320,712	3,713,981
Ridgefield Borough	27500	Bergen	14,283,577	92,663	1,761,324	272,564	1,268,327
Ridgefield Park Village	35200	Bergen	16,347,263	106,051	2,015,800	311,944	1,550,347
Ridgewood Village	32000	Bergen	45,656,127	296,190	5,629,909	871,226	482,879
River Edge Borough	20100	Bergen	10,934,459	70,936	1,348,341	208,655	470,647
River Vale Township	48300	Bergen	12,960,222	84,078	1,598,140	247,311	596,933
Rochelle Park Township	42800	Bergen	11,097,558	71,994	1,368,453	211,767	210,411
Rutherford Borough	31600	Bergen	20,881,652	135,468	2,574,940	398,471	1,236,149
Saddle Brook Township	24400	Bergen	17,840,399	115,738	2,199,920	340,437	1,572,751
Saddle River Borough	50400	Bergen	12,171,083	78,959	1,500,830	232,253	187,627
South Hackensack Township	50600	Bergen	8,252,547	53,538	1,017,631	157,478	1,356,900
Teaneck Township	21500	Bergen	93,851,981	608,856	11,572,995	1,790,916	3,236,116
Tenafly Borough	31400	Bergen	20,107,915	130,448	2,479,530	383,706	1,360,902
Upper Saddle River Boro	48800	Bergen	10,127,649	65,702	1,248,852	193,259	600,737
Waldwick Borough	49001	Bergen	9,682,274	62,813	1,193,932	184,760	665,566
Wallington Borough	34600	Bergen	11,927,428	77,378	1,470,785	227,603	343,376
Washington Township (Bergen)	46900	Bergen	11,728,691	76,089	1,446,278	223,811	1,089,124
Westwood Borough	40200	Bergen	14,110,500	91,541	1,739,982	269,261	533,951
Woodcliff Lake Borough	47000	Bergen	9,240,720	59,948	1,139,484	176,335	104,720
Wood-Ridge Borough	33300	Bergen	14,208,621	92,177	1,752,081	271,134	1,276,147
Wyckoff Township	47200	Bergen	12,600,392	81,744	1,553,769	240,445	251,646
Beverly City_Municipal Bldg	36600	Burlington	1,758,682	11,409	216,865	33,560	98,942
Bordentown City	37900	Burlington	3,899,400	25,297	480,839	74,410	274,688
Bordentown Fire District #1	63800	Burlington	1,509,306	9,791	186,114	28,801	277,841
Bordentown Twp	52200	Burlington	9,650,771	62,609	1,190,048	184,159	1,122,333
Bordentown Twp Fire District 2	63700	Burlington	2,866,257	18,595	353,441	54,695	256,235
Burlington City	41300	Burlington	12,594,723	81,707	1,553,070	240,337	417,321
Burlington County/Payroll Dept	70300	Burlington	61,816,602	401,030	7,622,676	1,179,606	—
Burlington County/Payroll Dept	70303	Burlington	14,954,500	97,016	1,844,056	285,367	463,025
Burlington Township	54500	Burlington	17,908,272	116,178	2,208,289	341,732	378,310
Chesterfield Township	76000	Burlington	2,791,371	18,109	344,207	53,266	327,789
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	699,426	4,537	86,247	13,347	129,381
Cinnaminson Township	29200	Burlington	10,571,541	68,582	1,303,589	201,730	1,001,849
Cinnaminson Twp Fire Dist #1	64200	Burlington	4,710,448	30,559	580,851	89,886	152,381
Delanco Township	45300	Burlington	3,847,243	24,959	474,408	73,414	560,198
Delran Township	61700	Burlington	13,276,879	86,133	1,637,187	253,354	150,312
Eastampton Township	59000	Burlington	6,086,989	39,489	750,594	116,154	539,550
Edgewater Park Township	61800	Burlington	4,157,742	26,973	512,696	79,339	643,245
Evesham Township	55200	Burlington	47,138,430	305,806	5,812,694	899,512	1,693,526
Florence Township	36300	Burlington	10,866,899	70,498	1,340,010	207,366	1,029,080
Florence Twp. Fire Dist. #1	77600	Burlington	1,507,404	9,779	185,880	28,765	388,869
Lumberton Township	61400	Burlington	7,010,951	45,483	864,528	133,785	773,542
Mansfield Township (Burlington)	68300	Burlington	3,696,668	23,982	455,840	70,541	81,916
Maple Shade Township	29300	Burlington	14,152,260	91,812	1,745,131	270,058	736,034
Medford Lakes Borough	62900	Burlington	2,796,656	18,143	344,859	53,367	538,560
Medford Township	49500	Burlington	16,565,590	107,468	2,042,722	316,110	941,803
Moorestown Township	39600	Burlington	15,030,153	97,507	1,853,385	286,811	71,171
Mount Holly Township	39800	Burlington	8,629,734	55,985	1,064,142	164,676	807,211
Mount Laurel Fire District #1	75300	Burlington	17,031,705	110,492	2,100,199	325,005	1,555,718
Mount Laurel Township	49900	Burlington	28,296,845	183,573	3,489,316	539,970	1,359,880
New Hanover Township	69200	Burlington	656,183	4,257	80,915	12,522	460,879
North Hanover Township	69300	Burlington	1,554,468	10,084	191,683	29,663	2,664
Palmyra Borough	38300	Burlington	6,156,468	39,940	759,161	117,480	593,851
Pemberton Borough	69700	Burlington	1,587,523	10,299	195,759	30,294	288,432
Pemberton Township	62800	Burlington	17,914,256	116,217	2,209,027	341,846	567,368
Riverside Township	25100	Burlington	6,003,713	38,949	740,325	114,565	357,715
Riverton Borough	37100	Burlington	1,151,586	7,471	142,003	21,975	31,810
Springfield Township (Burl)	72800	Burlington	2,767,892	17,956	341,312	52,818	249,373
Westampton Township	62200	Burlington	13,243,945	85,919	1,633,126	252,726	1,702,661
Willingboro Township	49100	Burlington	36,897,588	239,370	4,549,884	704,092	2,427,420
Audubon Borough	23400	Camden	6,487,795	42,089	800,017	123,802	589,205
Barrington Borough	48100	Camden	5,731,834	37,185	706,799	109,377	20,683
Bellmaw Borough	37300	Camden	8,111,950	52,626	1,000,294	154,795	667,233
Berlin Borough	52800	Camden	6,418,543	41,640	791,478	122,481	448,889
Berlin Township	52300	Camden	6,684,718	43,367	824,300	127,560	85,511
Brooklawn Borough	47300	Camden	1,979,189	12,840	244,056	37,768	171,496
Camden City	21201	Camden	—	—	—	—	—
Camden City	21202	Camden	79,181,832	513,685	9,764,002	1,510,975	1,013,969
Camden Co Bd of Chosen Frlhdrs	70401	Camden	138,096,104	895,886	17,028,788	2,635,197	3,474,204
Camden Co Bd of Chosen Frlhdrs	70403	Camden	38,857,658	252,086	4,791,582	741,495	1,168,803
Camden Co Bd. of Ch Freeholders	70402	Camden	391,142	2,537	48,232	7,464	28,874
Camden County Regional Police	70404	Camden	97,450,441	632,201	12,016,725	1,859,583	37,231,849
Cherry Hill Fire Dist 13	75800	Camden	41,925,042	271,985	5,169,825	800,028	1,151,262
Cherry Hill Township	33000	Camden	59,592,660	386,602	7,348,439	1,137,168	1,581,763
Chesilhurst Borough	59800	Camden	2,270,256	14,728	279,948	43,322	330,244
Clementon Borough	64400	Camden	4,235,402	27,477	522,272	80,821	447,118
Collingswood Borough	25801	Camden	7,921,360	51,389	976,792	151,158	160,941
Collingswood Borough	25802	Camden	5,643,900	36,614	695,956	107,699	360,050
Gibbsboro Borough	65600	Camden	1,848,831	11,994	227,981	35,280	582,878
Gloucester City	32200	Camden	19,728,426	127,986	2,432,735	376,465	1,003,781
Gloucester Township	48600	Camden	58,561,628	379,913	7,221,301	1,117,493	5,214,904
Gloucester Twp Fire District 2	75900	Camden	1,654,368	10,733	204,002	31,569	27,412
Gloucester Twp Fire District 4	65700	Camden	1,067,786	6,927	131,670	20,376	215,750
Gloucester Twp Fire District 5	77000	Camden	1,635,128	10,608	201,629	31,202	81,008
Gloucester Twp Fire District 6	76100	Camden	1,093,708	7,095	134,866	20,871	54,713
Haddon Heights Borough	40500	Camden	5,888,113	38,199	726,070	112,359	465,276
Haddon Township	22200	Camden	10,962,613	71,119	1,351,812	209,192	762,783
Haddon Twp Fire District 1	85102	Camden	584,768	3,794	72,108	11,159	226,035

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
98,641	2,752,449	871,010	3,722,100	1,524,252	1,670	7,181	1,533,103
83,833	2,339,232	1,873,990	4,297,055	1,295,421	—	(207,508)	1,087,913
95,945	2,677,204	258,671	3,031,820	1,482,583	—	316,977	1,799,560
267,963	7,477,139	1,758,406	9,503,508	4,140,694	2,751	(249,009)	3,894,436
64,176	1,790,745	815,223	2,670,144	991,679	37,764	(154,748)	874,695
76,066	2,122,505	149,255	2,347,826	1,175,402	—	153,172	1,328,574
65,133	1,817,456	471,176	2,353,765	1,006,471	—	(65,797)	940,674
122,558	3,419,804	820,366	4,462,728	1,893,821	—	(35,101)	1,858,720
104,708	2,921,736	1,016,926	4,043,370	1,618,000	—	(38,987)	1,579,013
71,434	1,993,268	167,227	2,231,929	1,103,833	12,641	(22,684)	1,093,790
48,436	1,351,526	1,574,159	2,974,121	748,449	2,716	(163,607)	587,558
550,833	15,370,210	1,532,322	17,453,365	8,511,723	251,477	338,169	9,101,369
118,017	3,293,089	1,236,793	4,647,899	1,823,648	38,318	(60,919)	1,801,047
59,441	1,658,613	587,293	2,305,347	918,507	—	97,950	1,016,457
56,827	1,585,673	294,256	1,936,756	878,115	225	49,856	928,196
70,004	1,953,364	122,820	2,146,188	1,081,735	—	34,337	1,116,072
68,838	1,920,817	516,428	2,506,083	1,063,711	255	57,277	1,121,243
82,817	2,310,887	966,836	3,360,540	1,279,724	1,031	(112,878)	1,167,877
54,235	1,513,360	742,231	2,309,826	838,069	—	(183,914)	654,155
83,393	2,326,957	989,067	3,399,417	1,288,623	—	207,655	1,496,278
73,954	2,063,576	712,920	2,850,450	1,142,768	—	(126,266)	1,016,502
10,322	288,021	56,960	355,303	159,500	886	8,147	168,533
22,886	638,608	422,821	1,084,315	353,648	5,785	(99,002)	260,431
8,858	247,180	47,662	303,700	136,884	—	55,628	192,512
56,642	1,580,514	26,874	1,664,030	875,258	4,645	299,966	1,179,869
16,823	469,409	309,153	795,385	259,950	—	36,181	296,131
73,921	2,062,647	1,149,987	3,286,555	1,142,254	—	(80,856)	1,061,398
362,812	10,123,752	8,858,484	19,345,048	5,606,337	175,795	(2,171,816)	3,610,316
87,770	2,449,110	382,391	2,919,271	1,356,269	75,600	16,004	1,447,873
105,107	2,932,851	616,400	3,654,358	1,624,156	—	(26,062)	1,598,094
16,383	457,145	397,500	871,028	253,158	813	(88,108)	165,863
4,105	114,545	6,412	125,062	63,433	—	38,100	101,533
62,046	1,731,309	735,764	2,529,119	958,765	—	47,008	1,005,773
27,646	771,434	146,068	945,148	427,205	3,579	11,564	442,348
22,580	630,066	634,853	1,287,499	348,918	1,870	3,516	354,304
77,924	2,174,365	468,039	2,720,328	1,204,121	51,014	(63,965)	1,191,170
35,726	996,871	26,183	1,058,780	552,048	—	162,136	714,184
24,402	680,917	200,529	905,848	377,078	—	85,959	463,037
276,663	7,719,896	2,510,715	10,507,274	4,275,128	—	(258,231)	4,016,897
63,780	1,779,680	19,015	1,862,475	985,552	2,563	252,845	1,240,960
8,847	246,869	—	255,716	136,711	1,253	118,682	256,646
41,148	1,148,189	89,469	1,278,806	635,845	6,897	220,052	862,794
21,696	605,406	765,132	1,392,234	335,262	10,964	(140,823)	205,403
83,062	2,317,726	1,063,278	3,464,066	1,283,512	120,065	(86,454)	1,317,123
16,414	458,011	241,214	715,639	253,637	—	22,934	276,571
97,226	2,712,959	14,226	2,824,411	1,502,384	—	226,927	1,729,311
88,214	2,461,500	1,233,208	3,782,922	1,363,131	13,219	(292,048)	1,084,302
50,649	1,413,298	423,416	1,887,363	782,657	—	102,240	884,897
99,962	2,789,295	268,191	3,157,448	1,544,657	—	507,092	2,051,749
166,079	4,634,196	1,574,444	6,374,719	2,566,327	—	(47,241)	2,519,086
3,851	107,464	255,163	366,478	59,511	—	2,464	61,975
9,123	254,576	515,314	779,013	140,979	11,614	(142,405)	10,188
36,133	1,008,249	—	1,044,382	558,349	242	180,330	738,921
9,317	259,990	45,546	314,853	143,977	—	58,391	202,368
105,142	2,933,831	1,916,415	4,955,388	1,624,699	7,948	(206,880)	1,425,767
35,237	983,233	2,023,017	3,041,487	544,495	—	(805,363)	(260,868)
6,759	188,596	465,652	661,007	104,441	120	(114,835)	(10,274)
16,245	453,300	71,762	541,307	251,029	1,728	38,671	291,428
77,731	2,168,971	204,671	2,451,373	1,201,134	19,349	310,915	1,531,398
216,558	6,042,746	1,640,981	7,900,285	3,346,355	—	104,453	3,450,808
38,078	1,062,511	647,089	1,747,678	588,398	317	18,091	606,806
33,641	938,707	86,762	1,059,110	519,838	271	(17,467)	502,642
47,610	1,328,500	872,155	2,248,265	735,698	—	14,774	750,472
37,672	1,051,170	202,774	1,291,616	582,117	6,747	41,145	630,009
39,234	1,094,761	189,754	1,323,749	606,258	—	(30,500)	575,758
11,616	324,133	648,579	984,328	179,499	—	(160,279)	19,220
—	—	34,200,257	34,200,257	—	—	(15,268,525)	(15,268,525)
464,731	12,967,669	2,648,804	16,081,204	7,181,242	50,745	(254,860)	6,977,127
810,509	22,616,104	10,695,720	34,122,333	12,524,358	22,880	(1,260,323)	11,286,915
228,062	6,363,748	—	6,591,810	3,524,120	33,354	329,052	3,886,526
2,296	64,058	—	66,354	35,474	—	8,200	43,674
571,953	15,959,533	5,196,193	21,727,679	8,838,078	74,096	13,268,519	22,180,693
246,065	6,866,096	994,605	8,106,766	3,802,310	—	190,926	3,993,236
349,759	9,759,535	2,368,405	12,477,699	5,404,641	42,171	(106,815)	5,339,997
13,325	371,801	420,417	805,543	205,896	—	(84,379)	121,517
24,858	693,635	301,438	1,019,931	384,122	—	(6,924)	377,198
46,492	1,297,287	642,695	1,986,474	718,412	8,957	(228,343)	499,026
33,125	924,306	25,814	983,245	511,863	5,348	113,051	630,262
10,851	302,785	91,862	405,498	167,676	—	119,639	287,315
115,789	3,230,939	1,127,900	4,474,628	1,789,231	16,105	152,796	1,958,132
343,708	9,590,682	—	9,934,390	5,311,133	72,412	1,643,977	7,027,522
9,710	270,937	28,170	308,817	150,040	—	5,855	155,895
6,267	174,872	—	181,139	96,841	2,817	66,269	165,927
9,597	267,786	191,457	468,840	148,295	—	(19,192)	129,103
6,419	179,117	17,294	202,830	99,192	—	19,076	118,268
34,558	964,301	552,946	1,551,805	534,011	6,296	10,043	550,350
64,341	1,795,355	651,319	2,511,015	994,233	26,717	9,363	1,030,313
3,432	95,768	846	100,046	53,034	—	51,825	104,859

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
52,753	1,472,005	121,335	1,646,093	815,168	16,129	81,775	913,072
14,460	403,472	199,265	617,197	223,435	—	91,661	315,096
10,602	295,825	118,803	425,230	163,822	33,684	13,081	210,587
94,971	2,650,036	107,559	2,852,566	1,467,538	—	228,675	1,696,213
—	—	22,176	22,176	—	—	(8,822)	(8,822)
23,190	647,081	256,505	926,776	358,341	—	16,653	374,994
32,233	899,412	453,585	1,385,230	498,077	17,133	27,572	542,782
24,188	674,926	647,378	1,346,492	373,761	—	(58,537)	315,224
24,404	680,957	402,461	1,107,822	377,101	—	(59,649)	317,452
243,994	6,808,306	2,492,380	9,544,680	3,770,307	19,321	(664,360)	3,125,268
44,647	1,245,816	243,650	1,534,113	689,909	1,993	129,141	821,043
2,006	55,984	345	58,335	31,003	346	2,523	33,872
1,041	29,036	169,656	199,733	16,080	—	(29,046)	(12,966)
38,667	1,078,952	558,365	1,675,984	597,503	390	(60,163)	537,730
33,568	936,661	27,347	997,576	518,705	—	115,828	634,533
36,622	1,021,893	213,108	1,271,623	565,905	—	118,618	684,523
47,069	1,313,382	559,525	1,919,976	727,325	—	32,519	759,844
120,088	3,350,873	775,903	4,246,864	1,855,648	—	(25,452)	1,830,196
43,706	1,219,560	949,072	2,212,338	675,368	—	(150,374)	524,994
199,591	5,569,306	255,648	6,024,545	3,084,173	—	460,086	3,544,259
31,663	883,502	507,101	1,422,266	489,266	3,503	230,651	723,420
5,151	143,719	264,776	413,646	79,589	—	16,375	95,964
40,544	1,131,328	444,865	1,616,737	626,507	5,595	(73,392)	558,710
80,746	2,253,115	954,855	3,288,716	1,247,731	7,895	(2,691)	1,252,935
296,009	8,259,720	804,155	9,359,884	4,574,072	—	483,816	5,057,888
100,035	2,791,332	220,831	3,112,198	1,545,785	—	139,573	1,685,358
115,234	3,215,427	707,192	4,037,853	1,780,641	7,599	65,476	1,853,716
76,501	2,134,652	1,135,543	3,346,696	1,182,129	—	15,178	1,197,307
333,946	9,318,300	—	9,652,246	5,160,293	18,595	151,818	5,330,706
56,184	1,567,739	228,206	1,852,129	868,183	10,548	38,536	917,267
33,880	945,380	291,003	1,270,263	523,533	4,927	45,775	574,235
3,252	90,729	165,659	259,640	50,244	—	79,272	129,516
135,330	3,776,199	338,676	4,250,205	2,091,185	10,251	540,021	2,641,457
37,019	1,032,958	848,332	1,918,309	572,032	7,966	(281,241)	298,757
177,264	4,946,288	829,414	5,952,966	2,739,158	17,900	(73,001)	2,684,057
286,281	7,988,262	1,765,392	10,039,935	4,423,744	118,602	1,188,728	5,731,074
72,424	2,020,893	1,030,394	3,123,711	1,119,131	1,153	(135,172)	985,112
158,934	4,434,833	2,589,246	7,183,013	2,455,924	—	(426,063)	2,029,861
374,538	10,450,956	724,132	11,549,626	5,787,536	86,740	350,121	6,224,397
486,894	13,586,079	—	14,072,973	7,523,706	17,813	1,904,351	9,445,870
500,362	13,961,900	9,321,868	23,784,130	7,731,828	103,677	(2,060,519)	5,774,986
62,076	1,732,152	—	1,794,228	959,232	—	246,756	1,205,988
89,412	2,494,907	846,063	3,430,382	1,381,631	—	(129,895)	1,251,736
855,869	23,881,798	8,658,290	33,395,957	13,225,275	215,374	(1,611,418)	11,829,231
2,429,060	67,779,449	8,175,255	78,383,764	37,534,939	787,486	938,855	39,261,280
12,378	345,388	140,313	498,079	191,269	7,404	68,944	267,617
39,085	1,090,613	145,518	1,275,216	603,960	—	71,550	675,510
101,861	2,842,286	388,314	3,332,461	1,574,002	3,988	165,714	1,743,704
59,066	1,648,154	692,845	2,400,065	912,716	—	(126,641)	786,075
719,146	20,066,735	2,074,772	22,860,653	11,112,567	282,042	98,079	11,492,688
223,531	6,237,319	1,888,680	8,349,530	3,454,106	292,771	(24,375)	3,722,502
279,590	7,801,569	477,924	8,559,083	4,320,357	2,962	176,636	4,499,955
282,031	7,869,660	2,766,484	10,918,175	4,358,065	—	165,795	4,523,860
529,368	14,771,272	311,315	15,611,955	8,180,043	322,222	113,442	8,615,707
2,641,682	73,712,066	46,121,423	122,475,171	40,820,319	64,581	(15,332,640)	25,552,260
1,692,422	47,224,616	4,227,635	53,144,673	26,152,072	236,927	266,593	26,655,592
46,521	1,298,107	—	1,344,628	718,866	—	175,079	893,945
286,429	7,992,382	1,266,445	9,545,256	4,426,025	—	217,204	4,643,229
393,429	10,978,087	2,029,031	13,400,547	6,079,451	—	81,106	6,160,557
72,365	2,019,236	399,805	2,491,406	1,118,213	13,655	(47,122)	1,084,746
215,477	6,012,576	3,351,251	9,579,304	3,329,647	88,710	(748,105)	2,670,252
79,403	2,215,637	661,339	2,956,379	1,226,976	1,169	(152,902)	1,075,243
78,869	2,200,736	747,242	3,026,847	1,218,724	9,773	(68,244)	1,160,253
501,656	13,997,996	748,779	15,248,431	7,751,817	228,516	605,807	8,586,140
35,071	978,593	256,783	1,270,447	541,926	13,883	(65,008)	490,801
150,128	4,189,107	524,734	4,863,969	2,319,846	20,543	384,623	2,725,012
29,796	831,420	129,163	990,379	460,424	—	52,047	512,471
35,334	985,938	1,171,952	2,193,224	545,993	—	(340,042)	205,951
24,069	671,606	165,510	861,185	371,923	1,157	(7,596)	365,484
47,896	1,336,459	379,964	1,764,319	740,105	(14,168)	86,047	811,984
108,168	3,018,283	1,483,820	4,610,271	1,671,467	682	(369,557)	1,302,592
10,924	304,827	24,520	340,271	168,807	1,142	99,100	269,049
281,339	7,850,360	7,059,609	15,191,308	4,347,376	41,220	(2,713,161)	1,675,435
88,272	2,463,091	678,113	3,229,476	1,364,012	9,078	71,790	1,444,880
44,445	1,240,180	11,340	1,295,965	686,788	4,795	77,022	768,605
39,980	1,115,596	103,867	1,259,443	617,795	—	86,352	704,147
46,866	1,307,720	582,551	1,937,137	724,190	—	15,239	739,429
66,120	1,844,992	—	1,911,112	1,021,721	—	226,626	1,248,347
176,047	4,912,352	295,068	5,383,467	2,720,365	27,315	634,806	3,382,486
10,415	290,606	—	301,021	160,932	634	23,446	185,012
37,558	1,048,002	226,216	1,311,776	580,363	—	86,142	666,505
33,922	946,549	9,971	990,442	524,180	5,046	68,831	598,057
7,487	208,908	163,271	379,666	115,689	706	12,197	128,592
193,527	5,400,107	535,916	6,129,529	2,990,474	136	83,089	3,073,699
40,216	1,122,184	373,326	1,535,726	621,443	1,290	(26,113)	596,620
12,193	340,217	—	352,410	188,405	1,441	102,223	292,069
105,034	2,930,817	281,409	3,312,660	1,623,030	2,239	243,630	1,868,899
23,826	664,842	643,100	1,331,768	368,176	—	(59,637)	308,539

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
74,631	2,082,465	287,445	2,444,541	1,153,228	—	(62,021)	1,091,207
16,332	455,719	—	472,051	252,369	1,339	70,202	323,910
42,939	1,198,163	90,916	1,332,018	663,519	—	163,786	827,305
1,090,132	30,418,573	1,196,536	32,705,241	16,845,213	38	1,013,682	17,858,933
15,817	441,341	310,087	767,245	244,406	3,379	58,343	306,128
56,358	1,572,581	157,398	1,786,337	870,865	—	203,798	1,074,663
190,620	5,318,981	458,477	5,968,078	2,945,548	57,828	(13,019)	2,990,357
357,467	9,974,608	4,326,461	14,658,536	5,523,744	—	(855,985)	4,667,759
342,708	9,562,786	1,679,552	11,585,046	5,295,685	—	209,282	5,504,967
1,134,083	31,644,969	13,597,914	46,376,966	17,524,367	186,589	(2,738,684)	14,972,272
201,541	5,623,722	392,804	6,218,067	3,114,308	—	595,527	3,709,835
2,377,834	66,350,065	3,565,212	72,293,111	36,743,374	—	1,900,176	38,643,550
1,724,151	48,109,963	3,480,732	53,314,846	26,642,361	106,186	2,819,455	28,568,002
566,145	15,797,462	10,678,880	27,042,487	8,748,327	13,600	(1,861,228)	6,900,699
2,219	61,921	—	64,140	34,290	—	64,193	98,483
297,477	8,300,674	525,998	9,124,149	4,596,752	32,600	692,547	5,321,899
793,577	22,143,647	—	22,937,224	12,262,720	—	1,812,073	14,074,793
171,394	4,782,491	1,068,221	6,022,106	2,648,451	36,293	(63,149)	2,621,595
484,646	13,523,364	3,490,164	17,498,174	7,488,976	17,407	(536,099)	6,970,284
146,897	4,098,947	355,455	4,601,299	2,269,917	23,959	366,748	2,660,624
312,819	8,728,769	433,357	9,474,945	4,833,822	11,375	948,977	5,794,174
21,415	597,553	363,703	982,671	330,913	—	(52,059)	278,854
59,482	1,659,758	370,410	2,089,650	919,142	5,122	94,627	1,018,891
16,036	447,466	—	463,502	247,798	771	31,054	279,623
33,542	935,941	44,068	1,013,551	518,306	8,594	258,742	785,642
12,199	340,385	5,674	358,258	188,499	—	21,289	209,788
4,374	122,039	56,565	182,978	67,583	212	18,552	86,347
19,042	531,350	107,543	657,935	294,251	545	45,719	340,515
13,590	379,212	146,765	539,567	210,000	933	9,602	220,535
32,317	901,751	2,776,102	3,710,170	499,372	71,814	(551,815)	19,371
44,760	1,248,953	—	1,293,713	691,646	22,501	306,183	1,020,330
17,475	487,627	41,775	546,877	270,038	—	(10,716)	259,322
21,392	596,924	344,715	963,031	330,565	—	(43,133)	287,432
90,662	2,529,800	481,888	3,102,350	1,400,954	216	(1,020)	1,400,150
64,824	1,808,814	—	1,873,638	1,001,686	2,273	231,955	1,235,914
20,509	572,279	120,229	713,017	316,917	3,087	61,983	381,987
13,612	379,835	31,546	424,993	210,345	—	147,053	357,398
125,860	3,511,949	813,013	4,450,822	1,944,849	121,329	(106,206)	1,959,972
240,497	6,710,724	2,512,352	9,463,573	3,716,268	63,449	(155,981)	3,623,736
514,785	14,364,338	1,213,927	16,093,050	7,954,690	171	(86,658)	7,868,203
41,252	1,151,083	436,035	1,628,370	637,447	—	188,715	826,162
43,622	1,217,203	105,131	1,365,956	674,063	—	117,938	792,001
29,037	810,249	—	839,286	448,700	—	373,188	821,888
11,421	318,691	248,704	578,816	176,485	—	77,335	253,820
23,636	659,539	247,975	931,150	365,240	—	126,022	491,262
39,953	1,114,819	—	1,154,772	617,365	—	144,379	761,744
8,648	241,312	44,989	294,949	133,634	—	28,705	162,339
32,398	904,008	—	936,406	500,622	6,019	87,037	593,678
26,255	732,621	445,585	1,204,461	405,712	—	(52,051)	353,661
82,900	2,313,198	247,367	2,643,465	1,281,004	888	169,478	1,451,370
20,425	569,936	93,514	683,875	315,620	4,374	122,006	442,000
164,042	4,577,366	3,169,596	7,911,004	2,534,856	6,823	(996,304)	1,545,375
700,793	19,554,629	9,117,408	29,372,830	10,828,973	117,222	(933,208)	10,012,987
140,102	3,909,356	792,899	4,842,357	2,164,925	13,799	127,470	2,306,194
7,837	218,692	120,375	346,904	121,108	1,506	32,930	155,544
164,012	4,576,512	1,636,444	6,376,968	2,534,383	7,002	3,842,786	6,384,171
—	—	4,874,373	4,874,373	—	—	(2,246,255)	(2,246,255)
—	—	4,458,200	4,458,200	—	—	(2,054,470)	(2,054,470)
101,692	2,837,569	—	2,939,261	1,571,391	5,665	514,176	2,091,232
680,444	18,986,832	752,290	20,419,566	10,514,538	—	2,487,609	13,002,147
616,734	17,209,095	790,136	18,615,965	9,530,061	—	735,437	10,265,498
154,010	4,297,421	2,259,695	6,711,126	2,379,828	—	(278,875)	2,100,953
205,213	5,726,180	962,824	6,894,217	3,171,047	—	7,918	3,178,965
44,539	1,242,791	98,635	1,385,965	688,234	1,125	199,203	888,562
41,862	1,168,095	185,037	1,394,994	646,868	—	95,786	742,654
266,981	7,449,716	—	7,716,697	4,125,508	338	205,680	4,331,526
580,260	16,191,341	4,100,066	20,871,667	8,966,449	5,227	(982,865)	7,988,811
391,499	10,924,222	1,205,674	12,521,395	6,049,621	223,242	(278,549)	5,994,314
10,261	286,327	—	296,588	158,562	—	134,014	292,576
79,860	2,228,369	173,990	2,482,219	1,234,027	2,897	227,901	1,464,825
40,982	1,143,541	—	1,184,523	633,271	—	88,096	721,367
70,689	1,972,464	496,903	2,540,056	1,092,312	29,366	253,518	1,375,196
71,140	1,985,063	329,763	2,385,966	1,099,289	3,011	40,148	1,142,448
809,599	22,590,710	2,075,017	25,475,326	12,510,295	—	180,392	12,690,687
116,695	3,256,196	3,189,357	6,562,248	1,803,218	—	(937,359)	865,859
24,922	695,420	609,105	1,329,447	385,110	181	(77,840)	307,451
43,130	1,203,482	48,602	1,295,214	666,465	—	181,154	847,619
176,162	4,915,557	16,999	5,108,718	2,722,140	—	796,737	3,518,877
32,893	917,827	—	950,720	508,274	—	91,421	599,695
51,898	1,448,151	210,808	1,710,857	801,958	8,260	38,785	849,003
723,224	20,180,538	56,399	20,960,161	11,175,589	93,145	2,172,343	13,441,077
258,532	7,213,955	1,029,703	8,502,190	3,994,948	—	125,513	4,120,461
268,481	7,491,591	—	7,760,072	4,148,697	20,252	493,044	4,661,993
7,280	203,131	288,153	498,564	112,490	—	(4,644)	107,846
3,077	85,846	6,942	95,865	47,540	—	2,380	49,920
406,258	11,336,058	2,903,969	14,646,285	6,277,688	68,217	(348,707)	5,997,198
265,218	7,400,517	1,485,462	9,151,197	4,098,262	21,919	406,120	4,526,301
98,345	2,744,178	155,793	2,998,316	1,519,672	7,703	157,348	1,684,723

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
8,071	225,209	—	233,280	124,716	—	84,289	209,005
284,636	7,942,365	323,009	8,550,010	4,398,327	21,342	432,424	4,852,093
67,876	1,893,974	663,411	2,625,261	1,048,846	25,049	40,748	1,114,643
224,802	6,272,785	395,781	6,893,368	3,473,746	8,800	271,040	3,753,586
158,721	4,428,870	430,346	5,017,937	2,452,622	—	232,435	2,685,057
79,312	2,213,077	853,775	3,146,164	1,225,559	21,801	(216,193)	1,031,167
53,323	1,487,909	118,975	1,660,207	823,975	9,153	64,408	897,536
552,849	15,426,463	4,691,708	20,671,020	8,542,875	—	(253,422)	8,289,453
74,784	2,086,744	—	2,161,528	1,155,598	—	336,666	1,492,264
19,451	542,751	25,151	587,353	300,565	—	56,579	357,144
15,087	420,975	212,305	648,367	233,128	—	(26,123)	207,005
113,287	3,161,114	3,500	3,277,901	1,750,563	—	286,583	2,037,146
24,043	670,872	—	694,915	371,516	—	118,377	489,893
9,496	264,972	150,229	424,697	146,736	—	10,477	157,213
355,528	9,920,501	406,252	10,682,281	5,493,780	32,571	441,479	5,967,830
39,356	1,098,172	111,300	1,248,828	608,146	—	147,411	755,557
30,159	841,539	69,589	941,287	466,028	17,222	39,927	523,177
50,700	1,414,724	706,943	2,172,367	783,446	—	(163,929)	619,517
51,061	1,424,788	807,477	2,283,326	789,020	—	(29,279)	759,741
42,192	1,177,311	709,666	1,929,169	651,972	—	(139,408)	512,564
31,409	876,412	466,442	1,374,263	485,340	—	(80,607)	404,733
49,502	1,381,274	182,728	1,613,504	764,922	—	123,105	888,027
54,005	1,506,926	165,500	1,726,431	834,506	—	26,547	861,053
122,948	3,430,700	466,190	4,019,838	1,899,855	334	456,751	2,356,940
12,853	358,643	105,916	477,412	198,610	4,292	23,314	226,216
37,015	1,032,846	208,797	1,278,658	571,970	—	70,765	642,735
82,731	2,308,490	232,733	2,623,954	1,278,397	—	(28,257)	1,250,140
208,347	5,813,638	51,969	6,073,954	3,219,479	—	157,305	3,376,784
112,129	3,128,809	1,374,377	4,615,315	1,732,674	3,698	142,240	1,878,612
34,705	968,394	686,430	1,689,529	536,278	—	(131,102)	405,176
108,967	3,040,566	2,181,331	5,330,864	1,683,806	30,820	(237,471)	1,477,155
273,244	7,624,480	704,965	8,602,689	4,222,289	—	(141,384)	4,080,905
4,134	115,343	11,148	130,625	63,874	1,100	110,250	175,224
2,288	63,846	191,911	258,045	35,357	—	(64,357)	(29,000)
102,079	2,848,356	810,173	3,760,608	1,577,364	11,622	88,257	1,677,243
45,210	1,261,517	384,360	1,691,087	698,604	2,603	(632)	700,575
15,345	428,189	1,937,372	2,380,906	237,123	—	(303,057)	(65,934)
43,976	1,227,085	547,608	1,818,669	679,536	16,705	139,515	835,756
324,284	9,048,680	—	9,372,964	5,010,983	230	668,981	5,680,194
163,343	4,557,863	1,421,269	6,142,475	2,524,056	78,229	173,751	2,776,036
50,614	1,412,315	567,464	2,030,393	782,113	—	68,225	850,338
192,386	5,368,243	2,701,677	8,262,306	2,972,828	8,662	(546,955)	2,434,535
61,635	1,719,828	620,580	2,402,043	952,407	3,244	(75,060)	880,591
309,907	8,647,508	1,982,287	10,939,702	4,788,821	—	318,734	5,107,555
14,906	415,922	13,216	444,044	230,329	—	84,714	315,043
23,453	654,411	541,475	1,219,339	362,400	283	(63,706)	298,977
1,287,777	35,933,583	4,987,864	42,209,224	19,899,318	131,574	(1,164,361)	18,866,531
46,262	1,290,865	267,792	1,604,919	714,856	—	48,300	763,156
7,497	209,188	206,753	423,438	115,844	—	(57,560)	58,284
222,573	6,210,579	264,198	6,697,350	3,439,298	67	939,893	4,379,258
3,242	90,474	—	93,716	50,103	—	7,392	57,495
175,409	4,894,540	684,550	5,754,499	2,710,501	—	170,511	2,881,012
33,703	940,427	618,003	1,592,133	520,790	1,546	13,169	535,505
115,749	3,229,817	587,147	3,932,713	1,788,610	—	142,517	1,931,127
49,366	1,377,483	399,272	1,826,121	762,823	—	(18,445)	744,378
29,937	835,337	296,343	1,161,617	462,593	—	80,801	543,394
23,340	651,278	1,378,197	2,052,815	360,665	2,088	(197,578)	165,175
41,413	1,155,574	820,753	2,017,740	639,934	—	5,453	645,387
37,519	1,046,902	694,135	1,778,556	579,754	4,885	(26,607)	558,032
38,140	1,064,254	—	1,102,394	589,363	—	180,490	769,853
124,521	3,474,588	92,484	3,691,593	1,924,159	20,684	456,590	2,401,433
33,178	925,797	202,773	1,161,748	512,688	16,610	125,549	654,847
4,954	138,248	236,229	379,431	76,559	4,796	(36,591)	44,764
184,810	5,156,867	2,740,267	8,081,944	2,855,772	70,958	(491,790)	2,434,940
2,613	72,914	5,467	80,994	40,378	—	565	40,943
2,121	59,193	1,170	62,484	32,780	—	6,759	39,539
59,211	1,652,199	185,493	1,896,903	914,956	3,408	161,247	1,079,611
61,426	1,713,997	—	1,775,423	949,178	3,493	215,576	1,168,247
33,520	935,342	39,876	1,008,738	517,974	(5,253)	81,872	594,593
45,055	1,257,192	634,291	1,936,538	696,209	—	(23,547)	672,662
63,290	1,766,008	41,217	1,870,515	977,981	—	228,417	1,206,398
60,600	1,690,966	885,682	2,637,248	936,424	—	(100,117)	836,307
15,080	420,795	420,796	856,671	233,028	230	(7,716)	225,542
37,934	1,058,495	244,742	1,341,171	586,174	—	107,630	693,804
97,368	2,716,922	225,524	3,039,814	1,504,578	142	43,306	1,548,026
110,061	3,071,085	350,805	3,531,951	1,700,707	32,644	155,436	1,888,787
107,129	2,989,290	1,579,615	4,676,034	1,655,411	600	(147,094)	1,508,917
97,313	2,715,393	407,744	3,220,450	1,503,732	—	195,489	1,699,221
85,725	2,392,028	705,462	3,183,215	1,324,659	3,190	199,632	1,527,481
7,997	223,146	1,320	232,463	123,574	—	23,606	147,180
7,073	197,364	84,012	288,449	109,296	—	67,320	176,616
34,380	959,316	339,963	1,333,659	531,250	9,183	15,973	556,406
111,854	3,121,128	857,716	4,090,698	1,728,420	—	(176,240)	1,552,180
47,812	1,334,125	86,648	1,468,585	738,813	7,222	73,190	819,225
69,686	1,944,488	1,017,035	3,031,209	1,076,820	—	(91,561)	985,259
63,537	1,772,910	649,501	2,485,948	981,803	1,715	(42,400)	941,118
104,117	2,905,243	772,570	3,781,930	1,608,867	12,873	(5,693)	1,616,047
34,588	965,123	139,711	1,139,422	534,467	2,261	(3,506)	533,222

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
POLICE AND FIREMEN'S RETIREMENT SYSTEM
 Schedule of Pension Amounts by Employer and Nonemployer
 As of and for Year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources	
						Net difference between projected and actual investment earnings on pension plan investments	Total deferred outflows of resources
Mendham Township	53300	Morris	\$ 6,604,913	42,849	814,459	126,037	1,410,002
Montville Township	39700	Morris	19,970,511	129,557	2,462,586	381,084	3,776,905
Morris County	71400	Morris	71,973,819	466,924	8,875,174	1,373,429	11,551,434
Morris County	71403	Morris	25,707,665	166,776	3,170,042	490,563	5,939,523
Morris County_Park Commission	71404	Morris	8,948,589	58,053	1,103,461	170,760	1,455,948
Morris Plains Borough	52500	Morris	6,712,488	43,547	827,725	128,000	1,463,735
Morris Township	51700	Morris	26,459,126	171,651	3,262,705	504,902	4,123,662
Morristown Town	32900	Morris	39,466,760	256,037	4,866,691	753,118	10,014,410
Mount Arlington Borough	68800	Morris	6,241,716	40,493	769,673	119,107	1,230,129
Mount Olive Township	47700	Morris	23,956,554	155,416	2,954,110	457,147	4,754,936
Mountain Lakes Borough	42700	Morris	6,505,971	42,207	802,259	124,149	1,433,964
Netcong Borough	69100	Morris	3,596,506	23,332	443,489	68,630	918,875
Parsippany Troy Hills Township	42600	Morris	53,382,500	346,314	6,582,657	1,018,663	13,098,371
Pequanock Township	46200	Morris	17,276,982	112,083	2,130,444	329,685	3,564,026
Randolph Township	45500	Morris	17,244,240	111,870	2,126,407	329,061	4,286,220
Riverdale Borough	72500	Morris	7,519,752	48,784	927,269	143,494	1,761,740
Rockaway Borough	39200	Morris	7,125,470	46,226	878,650	135,971	1,295,379
Rockaway Township	41700	Morris	27,373,058	177,580	3,375,403	522,342	4,701,778
Roxbury Township	46800	Morris	21,013,317	136,322	2,591,176	400,983	3,196,626
Washington Twp (Morris)	58100	Morris	12,954,902	84,004	1,597,484	247,210	2,320,964
Wharton Borough	42500	Morris	9,742,717	63,205	1,201,386	185,914	2,243,295
Barnegat Township	63300	Ocean	24,995,087	162,153	3,082,173	476,965	5,491,523
Bay Head Borough	55600	Ocean	3,694,906	23,970	455,623	70,507	812,332
Beach Haven Borough	62100	Ocean	5,246,426	34,036	646,943	100,114	1,076,153
Beachwood Borough	63400	Ocean	6,907,719	44,813	851,799	131,815	1,624,975
Berkeley Township Municipal Bld	53900	Ocean	27,961,872	181,400	3,448,010	533,578	4,431,599
Brick Township	55500	Ocean	70,547,947	457,674	8,699,348	1,346,220	11,545,936
Harvey Cedars Borough	66800	Ocean	3,400,595	22,061	419,331	64,891	877,213
Island Heights Borough	67400	Ocean	752,629	4,883	92,808	14,362	152,763
Jackson Bd Fire District 2	67500	Ocean	1,934,620	12,551	238,560	36,917	938,412
Jackson Township	49800	Ocean	44,137,838	286,340	5,442,687	842,253	8,132,992
Jackson Twp Fire District 3	75200	Ocean	4,352,519	28,237	536,714	83,056	342,736
Jackson Twp Fire District 4	75400	Ocean	1,683,883	10,924	207,642	32,132	396,461
Lacey Township	51800	Ocean	22,438,631	145,569	2,766,933	428,182	4,447,971
Lakehurst Borough	52700	Ocean	1,886,859	12,241	232,671	36,006	260,482
Lakewood Township	33800	Ocean	62,447,806	405,125	7,700,510	1,191,650	9,698,303
Lakewood Twp Fire District 1	75000	Ocean	3,955,133	25,659	487,712	75,473	1,585,636
Lavallette Borough	67900	Ocean	5,297,309	34,366	653,217	101,085	1,227,007
Little Egg Harbor Township	68200	Ocean	20,276,143	131,540	2,500,274	386,916	4,545,177
Long Beach Township	55000	Ocean	18,590,917	120,607	2,292,467	354,758	2,915,345
Manchester Township	54800	Ocean	33,602,807	217,995	4,143,600	641,220	7,950,716
Mantoloking Borough	47400	Ocean	3,475,935	22,550	428,621	66,329	726,840
Ocean County	71500	Ocean	115,341,339	748,267	14,222,872	2,200,983	15,537,610
Ocean County	71503	Ocean	26,772,416	173,684	3,301,337	510,880	4,082,707
Ocean Gate Borough	69400	Ocean	2,483,750	16,113	306,274	47,396	368,822
Ocean Township (Ocean)	61100	Ocean	8,198,611	53,188	1,010,980	156,449	2,001,212
Pine Beach Borough	69900	Ocean	1,054,738	6,843	130,061	20,127	90,402
Plumsted Fire District #1	85400	Ocean	2,653,164	17,212	327,165	50,629	122,851
Plumsted Township	72300	Ocean	2,643,465	17,149	325,969	50,444	80,114
Point Pleasant Beach Borough	46700	Ocean	11,408,005	74,008	1,406,734	217,691	2,104,105
Point Pleasant Borough	54200	Ocean	16,745,679	108,636	2,064,929	319,547	3,523,485
Seaside Heights Borough	54700	Ocean	12,522,680	81,240	1,544,186	238,962	1,083,465
Seaside Park Borough	55400	Ocean	6,534,771	42,394	805,810	124,699	1,127,986
Ship Bottom Borough	61600	Ocean	4,176,704	27,096	515,034	79,701	671,655
South Toms River Borough	72700	Ocean	3,590,122	23,291	442,702	68,508	303,972
Stafford Township	56400	Ocean	27,940,731	181,263	3,445,403	533,175	5,296,029
Surf City Borough	73100	Ocean	3,845,254	24,946	474,163	73,376	286,858
Toms River Township	48700	Ocean	83,241,715	540,023	10,264,631	1,588,447	13,499,679
Tuckerton Borough	73400	Ocean	3,258,777	21,141	401,844	62,185	519,504
Bloomingtondale Borough	55700	Passaic	7,659,354	49,689	944,484	146,158	1,264,786
Clifton City	34800	Passaic	139,108,872	902,456	17,153,674	2,654,523	4,174,203
Haledon Borough	42000	Passaic	7,098,188	46,049	875,286	135,450	579,376
Hawthorne Borough	28200	Passaic	16,882,700	109,525	2,081,825	322,161	737,931
Little Falls Twp	41600	Passaic	10,149,489	65,844	1,251,545	193,676	1,658,859
North Haledon Borough	41900	Passaic	10,405,110	67,502	1,283,066	198,554	327,008
Passaic City	22501	Passaic	71,554,453	464,203	8,823,461	1,365,427	291,903
Passaic City	22502	Passaic	48,747,950	316,248	6,011,165	930,225	2,240,461
Passaic County	71600	Passaic	195,955,131	1,271,242	24,163,451	3,739,283	1,566,079
Passaic County	71603	Passaic	32,594,766	211,456	4,019,298	621,985	5,210,276
Paterson City	30701	Passaic	169,231,035	1,097,871	20,868,072	3,229,325	1,378,206
Paterson City	30702	Passaic	154,534,197	1,002,527	19,055,788	2,948,875	11,437,514
Pompton Lakes Borough	40300	Passaic	8,323,701	53,999	1,026,405	158,836	326,490
Prospect Park Borough	43800	Passaic	8,229,522	53,388	1,014,792	157,039	1,059,960
Ringwood Borough	44900	Passaic	10,440,590	67,732	1,287,441	199,231	500,885
Totowa Borough	40000	Passaic	15,690,819	101,793	1,934,853	299,418	1,169,539
Wanaque Borough	40400	Passaic	12,936,464	83,924	1,595,210	246,858	514,700
Wayne Township	29400	Passaic	73,094,075	474,191	9,013,314	1,394,806	1,662,633
West Milford Township	24200	Passaic	24,217,984	157,112	2,986,347	462,136	1,077,304
West Paterson Borough	43000	Passaic	13,381,751	86,813	1,650,119	255,355	960,428
South Jersey Trans Authority	78600	Regional	6,896,991	44,744	850,476	131,611	13,628
Carneys Point Township	25700	Salem	7,105,200	46,094	876,150	135,584	536,145
Lower Alloways Creek Township	54900	Salem	4,563,624	29,606	562,746	87,085	479,326
Penns Grove Borough	28500	Salem	5,279,639	34,251	651,038	100,748	362,653
Pennsville Township	26800	Salem	9,579,583	62,147	1,181,269	182,801	744,334
Salem City	20400	Salem	5,285,169	34,287	651,720	100,853	51,028
Salem County	71700	Salem	51,056,913	331,227	6,295,886	974,286	6,317,367
Salem County	71703	Salem	10,619,075	68,890	1,309,450	202,637	1,127,162
Woodstown Borough	48500	Salem	3,290,403	21,346	405,743	62,789	197,560

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
38,765	1,081,692	105,538	1,225,995	599,020	2,559	105,259	706,838
117,210	3,270,586	1,226,807	4,614,603	1,811,187	20,990	(239,664)	1,592,513
422,426	11,787,207	3,908,650	16,118,283	6,527,526	207,633	(1,043,081)	5,692,078
150,883	4,210,164	3,137,993	7,499,040	2,331,507	—	(162,709)	2,168,798
52,521	1,465,517	1,067,815	2,585,853	811,575	44,910	(345,230)	511,255
39,397	1,099,309	626,317	1,765,023	608,776	1,657	23,132	633,565
155,293	4,333,231	1,094,609	5,583,133	2,399,659	31,115	(206,931)	2,223,843
231,637	6,463,501	1,385,608	8,080,746	3,579,361	2,666	773,789	4,355,816
36,634	1,022,211	313,024	1,371,869	566,080	—	62,372	628,452
140,605	3,923,383	274,798	4,338,786	2,172,693	—	182,381	2,355,074
38,185	1,065,488	403,702	1,507,375	590,046	356	(24,356)	566,046
21,108	589,003	25,683	635,794	326,178	892	122,336	449,406
313,311	8,742,493	1,912,442	10,968,246	4,841,422	174,604	339,221	5,355,247
101,402	2,829,464	8,783	2,939,649	1,566,902	1,355	311,115	1,879,372
101,209	2,824,102	965,127	3,890,438	1,563,933	5,116	132,795	1,701,844
44,135	1,231,515	117,197	1,392,847	681,989	5,823	117,960	805,772
41,821	1,166,944	265,208	1,473,973	646,231	1,175	31,032	678,438
160,657	4,482,906	1,434,093	6,077,656	2,482,546	25,188	(138,822)	2,368,912
123,331	3,441,367	901,738	4,466,436	1,905,762	—	(204,377)	1,701,385
76,034	2,121,634	889,356	3,087,024	1,174,920	—	(39,601)	1,135,319
57,182	1,595,572	366,915	2,019,669	883,597	5,982	60,701	950,280
146,700	4,093,464	318,107	4,558,271	2,266,881	26,362	335,940	2,629,183
21,686	605,118	325,142	951,946	335,102	4,803	(12,651)	327,254
30,792	859,211	65,535	955,538	475,814	—	101,415	577,229
40,543	1,131,282	89,474	1,261,299	626,482	6,598	166,297	799,377
164,113	4,579,337	2,310,301	7,053,751	2,535,948	34,838	(562,939)	2,007,847
414,058	11,553,691	1,062,166	13,029,915	6,398,209	50,083	143,577	6,591,669
19,959	556,918	45,869	622,746	308,410	996	88,491	397,897
4,417	123,259	505,228	632,904	68,258	3,517	(51,857)	19,918
11,355	316,834	—	328,189	175,457	—	164,749	340,206
259,052	7,228,487	221,854	7,709,393	4,002,995	533	536,646	4,540,174
25,546	712,815	354,258	1,092,619	394,743	—	22,567	417,310
9,883	275,771	1,473	287,127	152,716	—	96,266	248,982
131,696	3,674,792	210,436	4,016,924	2,035,028	—	166,429	2,201,457
11,074	309,012	460,731	780,817	171,125	—	(3,946)	167,179
366,517	10,227,125	411,614	11,005,256	5,663,582	—	26,725	5,690,307
23,213	647,735	—	670,948	358,703	—	284,970	643,673
31,091	867,544	307,075	1,205,710	480,429	8,322	21,801	510,552
119,004	3,320,639	256,664	3,696,307	1,838,905	7,985	406,946	2,253,836
109,113	3,044,649	342,467	3,496,229	1,686,067	148	(88,099)	1,598,116
197,221	5,503,157	833,548	6,533,926	3,047,541	97,811	506,020	3,651,372
20,401	569,256	440,236	1,029,893	315,243	—	(29,678)	285,565
676,958	18,889,539	5,557,417	25,123,914	10,460,659	175,848	(594,107)	10,042,400
157,132	4,384,539	3,068,549	7,610,220	2,428,072	31,076	(745,859)	1,713,289
14,578	406,766	55,219	476,563	225,259	—	86,664	311,923
48,119	1,342,693	1,054,074	2,444,866	743,557	1,838	(55,612)	689,783
6,190	172,735	411,632	590,557	95,657	—	(103,023)	(7,366)
15,572	434,511	9,655	459,738	240,624	—	34,781	275,405
15,515	432,922	431,189	879,626	239,744	1,539	(79,244)	162,039
66,955	1,868,298	326,735	2,261,988	1,034,627	—	80,053	1,114,680
98,283	2,742,453	—	2,840,736	1,518,717	4,488	278,914	1,802,119
73,498	2,050,849	219,071	2,343,418	1,135,720	—	269,306	1,405,026
38,354	1,070,204	31,745	1,140,303	592,658	17,799	55,892	666,349
24,514	684,022	514,973	1,223,509	378,798	—	(163,048)	215,750
21,071	587,957	49,986	659,014	325,599	—	72,508	398,107
163,989	4,575,875	449,007	5,188,871	2,534,030	74,751	111,666	2,720,447
22,568	629,740	125,544	777,852	348,738	1,528	74,264	424,530
488,560	13,632,559	329,846	14,450,965	7,549,446	38,757	204,135	7,792,338
19,126	533,692	102,590	655,408	295,548	—	72,738	368,286
44,954	1,254,378	287,453	1,586,785	694,650	—	(16,350)	678,300
816,453	22,781,966	1,960,010	25,558,429	12,616,209	7,453	1,139,805	13,763,467
41,660	1,162,476	999,641	2,203,777	643,756	—	(101,289)	542,467
99,087	2,764,893	567,687	3,431,667	1,531,144	10,269	113,994	1,655,407
59,569	1,662,189	672,689	2,394,447	920,488	13,455	(94,587)	839,356
61,069	1,704,053	—	1,765,122	943,671	32,875	104,046	1,080,592
419,965	11,718,527	2,037,025	14,175,517	6,489,492	—	(628,802)	5,860,690
286,110	7,983,489	282,208	8,551,807	4,421,101	34,794	633,806	5,089,701
1,150,094	32,091,721	16,531,169	49,772,984	17,771,770	41,013	(3,540,618)	14,272,165
191,304	5,338,070	1,704,545	7,233,919	2,956,119	—	(554,445)	2,401,674
993,245	27,715,095	3,773,773	32,482,113	15,348,080	13,021	(372,272)	14,988,829
906,987	25,308,183	366,419	26,581,589	14,015,179	—	3,286,173	17,301,352
48,853	1,363,179	707,598	2,119,630	754,902	3,375	(187,043)	571,234
48,300	1,347,755	290,302	1,686,357	746,360	—	159,245	905,605
61,278	1,709,863	588,575	2,359,716	946,889	6,343	75,278	1,028,510
92,092	2,569,697	722,050	3,383,839	1,423,048	—	123,379	1,546,427
75,926	2,118,615	13,343	2,207,884	1,173,247	—	181,029	1,354,276
429,001	11,970,672	2,243,769	14,643,442	6,629,125	17,512	(7,679)	6,638,958
142,139	3,966,198	528,892	4,637,229	2,196,403	—	161,433	2,357,836
78,540	2,191,540	—	2,270,080	1,213,632	2,117	279,047	1,494,796
40,480	1,129,526	436,688	1,606,694	625,509	—	(128,711)	496,798
41,702	1,163,624	432,586	1,637,912	644,392	1,037	21,052	666,481
26,785	747,388	112,997	887,170	413,889	8,321	76,773	498,983
30,987	864,650	361,140	1,256,777	478,827	—	23,705	502,532
56,224	1,568,856	111,507	1,736,587	868,802	8,259	160,184	1,037,245
31,020	865,556	1,058,483	1,955,059	479,328	2,436	(350,985)	130,779
299,662	8,361,629	73,359	8,734,650	4,630,508	2,550	1,931,980	6,565,038
62,325	1,739,094	—	1,801,419	963,076	—	309,016	1,272,092
19,312	538,872	—	558,184	298,417	—	71,964	370,381

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2017

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		Total deferred outflows of resources
						Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	
Bedminster Township	42300	Somerset	\$ 6,854,760	44,470	845,268	130,805	214,362	1,234,905
Bernards Township	53000	Somerset	19,716,843	127,911	2,431,306	376,244	748,906	3,684,367
Bernardsville Boro	42200	Somerset	8,684,386	56,339	1,070,881	165,718	518,959	1,811,897
Bound Brook Borough	43400	Somerset	11,746,379	76,204	1,448,459	224,148	672,385	2,421,196
Branchburg Township	55800	Somerset	12,535,396	81,322	1,545,754	239,205	775,309	2,641,590
Bridgewater Twp	59700	Somerset	35,354,575	229,361	4,359,635	674,652	197,739	5,461,387
Far Hills Borough	65200	Somerset	2,057,023	13,345	253,654	39,253	80,108	386,360
Franklin Township (Somerset)	59600	Somerset	54,604,559	354,242	6,733,350	1,041,983	3,003,778	11,133,353
Green Brook Township	61900	Somerset	9,216,805	59,793	1,136,535	175,878	411,736	1,783,942
Hillsborough Township	51200	Somerset	26,885,958	174,420	3,315,338	513,047	379,550	4,382,355
Manville Borough	41000	Somerset	12,898,436	83,677	1,590,521	246,132	647,443	2,567,773
Montgomery Township	68700	Somerset	13,944,330	90,463	1,719,491	266,091	588,407	2,664,452
North Plainfield Borough	21300	Somerset	36,432,205	236,351	4,492,497	695,212	1,234,312	6,658,372
Peapack & Gladstone Borough	60400	Somerset	3,248,764	21,076	400,609	61,994	142,432	626,111
Raritan Borough	46100	Somerset	8,145,268	52,842	1,004,402	155,431	543,075	1,755,750
Somerset County Finance Office	71800	Somerset	56,828,536	368,670	7,007,592	1,084,422	710,430	9,171,114
Somerset County Finance Office	71803	Somerset	27,196,300	176,434	3,353,607	518,969	734,502	4,783,512
Somerville Borough	21600	Somerset	15,573,388	101,031	1,920,372	297,177	416,807	2,734,667
South Bound Brook Borough	48200	Somerset	5,590,505	36,268	689,371	106,680	380,043	1,212,362
Warren Township	51300	Somerset	15,049,743	97,634	1,855,801	287,184	573,913	2,814,532
Watchung Borough	29800	Somerset	14,376,988	93,269	1,772,843	274,347	718,471	2,858,930
NJ Transit Corporation	62300	Statewide	102,863,280	667,316	12,684,188	1,962,872	5,198,844	20,513,220
Waterfront Comm of NY Harbor	60600	Statewide	822,980	5,339	101,483	15,704	28,274	150,800
Andover Township	63200	Sussex	5,153,416	33,432	635,474	98,339	599,671	1,366,916
Byram Township	55900	Sussex	7,414,897	48,103	914,339	141,494	263,080	1,367,016
Franklin Borough	65400	Sussex	5,591,237	36,273	689,462	106,694	675,717	1,508,146
Hamburg Borough	66000	Sussex	2,745,494	17,811	338,550	52,390	634,108	1,042,859
Hardyston Township	66700	Sussex	8,316,531	53,953	1,025,521	158,699	773,935	2,012,108
Hopatcong Borough	47800	Sussex	11,996,959	77,829	1,479,359	228,930	212,094	1,998,212
Newton Town	23600	Sussex	12,275,972	79,639	1,513,764	234,254	1,016,997	2,844,654
Ogdensburg Borough	69500	Sussex	2,599,437	16,864	320,540	49,603	204,834	591,841
Sparta Township	47500	Sussex	17,299,275	112,228	2,133,193	330,111	395,268	2,970,800
Stanhope Borough	72900	Sussex	3,545,902	23,004	437,249	67,664	382,026	909,943
Sussex County	71903	Sussex	42,388,715	274,993	5,227,001	808,876	1,477,064	7,787,934
Vernon Township	54600	Sussex	14,428,692	93,605	1,779,218	275,333	182,649	2,330,805
Berkeley Heights Township	49300	Union	12,539,234	81,347	1,546,227	239,278	219,309	2,086,161
Clark Township	52600	Union	17,640,999	114,444	2,175,332	336,632	1,210,521	3,836,929
Cranford Township	25401	Union	23,433,555	152,023	2,889,618	447,167	1,133,435	4,622,243
Cranford Township	25402	Union	11,917,206	77,312	1,469,524	227,408	906,214	2,680,458
Elizabeth City	21001	Union	148,526,088	963,550	18,314,921	2,834,226	5,519,832	27,632,529
Elizabeth City	21002	Union	113,782,877	738,156	14,030,696	2,171,244	4,016,665	20,956,761
Fanwood Borough	31100	Union	8,329,352	54,036	1,027,102	158,944	910,220	2,150,302
Garwood Borough	29700	Union	6,972,436	45,233	859,779	133,050	774,277	1,812,339
Hillside Township	34301	Union	30,454,990	197,574	3,755,440	581,153	26,860	4,561,027
Hillside Township	34302	Union	23,155,762	150,221	2,855,363	441,866	722,500	4,169,950
Kenilworth Borough	31000	Union	12,873,509	83,516	1,587,447	245,657	290,586	2,207,206
Linden City	35900	Union	108,381,742	703,117	13,364,676	2,068,178	2,940,378	19,076,349
Mountainside Borough	39500	Union	12,131,416	78,701	1,495,939	231,496	614,662	2,420,798
New Providence Borough	50300	Union	12,372,785	80,267	1,525,702	236,102	992,729	2,834,800
Plainfield City	20600	Union	88,977,596	577,234	10,971,929	1,697,901	2,773,683	16,020,747
Rahway City	34100	Union	58,794,904	381,427	7,250,067	1,121,945	1,079,864	9,833,303
Roselle Borough	21800	Union	40,849,232	265,006	5,037,165	779,499	3,277,160	9,358,830
Roselle Park Borough	25000	Union	15,181,042	98,486	1,871,992	289,690	915,417	3,175,585
Scotch Plains Township	34500	Union	21,813,376	141,512	2,689,832	416,250	250,791	3,498,385
Springfield Township (Union)	26200	Union	29,183,111	189,323	3,598,603	556,882	1,533,089	5,877,897
Summit City	28100	Union	40,863,222	265,097	5,038,890	779,766	909,492	6,993,245
Union County	72000	Union	97,376,340	631,720	12,007,588	1,858,169	—	14,497,477
Union County	72001	Union	20,162,427	130,802	2,486,252	384,746	—	3,001,800
Union County	72003	Union	94,025,145	609,980	11,594,348	1,794,220	2,856,123	16,854,671
Union Township (Union)	32600	Union	116,714,880	757,177	14,392,245	2,227,193	1,557,212	18,933,827
Westfield Town	20800	Union	38,632,319	250,624	4,763,795	737,195	2,190,234	7,941,848
Winfield Township	74100	Union	2,957,261	19,185	364,663	56,431	576,646	1,016,925
Belvidere Town	63500	Warren	1,862,594	12,083	229,679	35,543	121,333	398,638
Blairstown Township	63600	Warren	1,071,606	6,952	132,141	20,449	220,869	380,411
Greenwich Township (Warren)	65900	Warren	3,146,526	20,413	388,002	60,043	310,818	779,276
Hackettstown Town	56900	Warren	7,815,738	50,704	963,768	149,143	654,660	1,818,275
Independence Twp	60500	Warren	3,011,058	19,534	371,297	57,458	291,226	739,515
Lopatcong Township	50900	Warren	6,329,702	41,063	780,523	120,786	484,168	1,426,540
Mansfield Township (Warren)	54100	Warren	5,337,953	34,629	658,229	101,861	725,002	1,519,721
Phillipsburg Town	38800	Warren	16,351,956	106,082	2,016,378	312,034	816,006	3,250,500
Pohatcong Township	51900	Warren	5,633,538	36,547	694,678	107,501	240,244	1,078,970
Warren Co Bd of Chosen Frlhlds	72103	Warren	30,313,050	198,653	3,737,937	578,444	687,317	5,200,351
Washington Twp (Warren)	60700	Warren	11,858,874	76,933	1,462,331	226,295	247,006	2,012,565
Palisades Interstate Park Comm	91999	Special Location	5,279,552	34,251	651,028	100,746	3,414,065	4,200,080
Total Employer			15,438,066,691	100,153,088	1,903,685,614	294,594,496	643,519,555	2,941,952,753
Total Local Group			17,167,260,198	100,153,088	1,903,685,614	294,594,496	643,519,555	2,941,952,753
Total			\$ 21,563,003,339	100,153,088	2,166,798,793	375,016,544	662,177,833	3,304,146,258

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

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
40,232	1,122,609	876,189	2,039,030	621,679	7,377	(150,322)	478,734
115,721	3,229,042	808,719	4,153,482	1,788,181	—	12,126	1,800,307
50,970	1,422,248	233,002	1,706,220	787,613	28,757	96,069	912,439
68,941	1,923,713	545,391	2,538,045	1,065,315	—	46,725	1,112,040
73,572	2,052,931	497,015	2,623,518	1,136,873	—	104,124	1,240,997
207,503	5,790,075	1,212,146	7,209,724	3,206,431	72,885	(429,932)	2,849,384
12,073	336,880	616,511	965,464	186,558	166	(144,959)	41,765
320,483	8,942,630	121,759	9,384,872	4,952,254	13,019	1,001,688	5,966,961
54,095	1,509,443	10,659	1,574,197	835,900	—	95,688	931,588
157,798	4,403,134	1,213,801	5,774,733	2,438,370	1,094	(114,258)	2,325,206
75,703	2,112,387	—	2,188,090	1,169,799	—	191,065	1,360,864
81,842	2,283,674	123,117	2,488,633	1,264,654	4,841	100,898	1,370,393
213,827	5,966,530	897,256	7,077,613	3,304,148	41,078	117,451	3,462,677
19,068	532,053	241,489	792,610	294,640	449	(10,055)	285,034
47,806	1,333,957	243,414	1,625,177	738,719	13,065	70,293	822,077
333,536	9,306,853	2,429,873	12,070,262	5,153,954	2,978	(615,476)	4,541,456
159,620	4,453,959	446,327	5,059,906	2,466,516	405	114,046	2,580,967
91,403	2,550,466	149,532	2,791,401	1,412,398	3,082	43,306	1,458,786
32,812	915,561	147,581	1,095,954	507,020	—	69,083	576,103
88,329	2,464,708	273,707	2,826,744	1,364,907	—	92,481	1,457,388
84,381	2,354,530	840,372	3,279,283	1,303,893	1,390	(89,856)	1,215,427
603,722	16,845,998	1,281,645	18,731,365	9,328,985	277,222	1,026,258	10,632,465
4,830	134,780	13,006	152,616	74,639	—	9,342	83,981
30,246	843,979	321,084	1,195,309	467,379	—	68,537	535,916
43,519	1,214,343	486,282	1,744,144	672,480	136	(75,418)	597,198
32,816	915,681	249,646	1,198,143	507,086	3,542	97,651	608,279
16,114	449,632	62,099	527,845	248,997	—	134,970	383,967
48,811	1,362,005	264,006	1,674,822	754,252	2,220	176,129	932,601
70,412	1,964,751	247,025	2,282,188	1,088,041	21	(1,621)	1,086,441
72,050	2,010,445	287,382	2,369,877	1,113,345	4,069	186,511	1,303,925
15,257	425,712	20,957	461,926	235,751	3,652	46,270	285,673
101,532	2,833,115	348,919	3,283,566	1,568,924	720	33,717	1,603,361
20,811	580,715	221,691	823,217	321,589	—	28,843	350,432
248,786	6,942,032	3,530,995	10,721,813	3,844,362	—	(199,105)	3,645,257
84,684	2,362,998	548,171	2,995,853	1,308,582	563	(72,899)	1,236,246
73,595	2,053,560	761,207	2,888,362	1,137,221	12,364	(70,169)	1,079,416
103,538	2,889,080	846,120	3,838,738	1,599,916	—	187,196	1,787,112
137,535	3,837,731	554,211	4,529,477	2,125,261	13,883	122,508	2,261,652
69,944	1,951,690	995,320	3,016,954	1,080,808	6,967	(104,892)	982,883
871,725	24,324,230	5,197,943	30,393,898	13,470,285	146,735	133,535	13,750,555
667,811	18,634,308	2,279,921	21,582,040	10,319,317	191,945	1,088,006	11,599,268
48,886	1,364,104	409,264	1,822,254	755,414	2,178	210,802	968,394
40,922	1,141,881	151,062	1,333,865	632,352	2,853	173,851	809,056
178,745	4,987,637	1,806,047	6,972,429	2,762,056	—	(521,102)	2,240,954
135,905	3,792,237	491,037	4,419,179	2,100,067	—	208,421	2,308,488
75,557	2,108,304	226,727	2,410,588	1,167,538	—	10,618	1,178,156
636,111	17,749,760	4,013,256	22,399,127	9,829,472	174,123	(408,437)	9,595,158
71,201	1,986,771	—	2,057,972	1,100,235	875	206,012	1,307,122
72,618	2,026,300	150,596	2,249,514	1,122,126	5,597	222,841	1,350,564
522,224	14,571,929	7,682,283	22,776,436	8,069,650	143,783	(798,084)	7,415,349
345,077	9,628,886	1,881,560	11,855,523	5,332,290	—	(234,271)	5,098,019
239,751	6,689,910	3,126,867	10,056,528	3,704,742	(15,388)	(25,716)	3,663,638
89,100	2,486,211	81,487	2,656,798	1,376,815	—	320,950	1,697,765
128,026	3,572,393	1,410,273	5,110,692	1,978,322	4,128	(223,656)	1,758,794
171,281	4,779,340	831,717	5,782,338	2,646,706	39,423	244,140	2,930,269
239,833	6,692,201	749,123	7,681,157	3,706,011	—	121,985	3,827,996
571,518	15,947,397	12,096,081	28,614,996	8,831,358	429,512	(3,231,815)	6,029,055
118,337	3,302,016	1,795,947	5,216,300	1,628,592	48,694	(504,630)	1,372,656
551,849	15,398,570	3,088,430	19,038,849	8,527,428	134,151	(300,349)	8,361,230
685,019	19,114,485	5,130,343	24,929,847	10,585,229	57,990	(641,247)	10,001,972
226,740	6,326,844	1,527,625	8,081,209	3,503,683	6,346	143,166	3,653,195
17,357	484,313	317,791	819,461	268,203	—	55,746	323,949
10,932	305,039	85,726	401,697	168,924	—	29,380	198,304
6,289	175,498	688,642	870,429	97,187	—	(96,037)	1,150
18,467	515,309	822,722	1,356,498	285,368	—	(109,659)	175,709
45,872	1,279,989	431,822	1,757,683	708,833	6,504	126,415	841,752
17,672	493,123	174,739	685,534	273,082	989	48,749	322,820
37,150	1,036,620	231,725	1,305,495	574,060	11,478	51,964	637,502
31,329	874,201	—	905,530	484,115	3,637	200,159	687,911
95,972	2,677,972	299,239	3,073,183	1,483,009	3,676	264,560	1,751,245
33,064	922,609	449,212	1,404,885	510,923	—	(62,087)	448,836
177,912	4,964,391	406,507	5,548,810	2,749,183	3,166	197,590	2,949,939
69,602	1,942,137	319,254	2,330,993	1,075,518	—	(22,798)	1,052,720
30,987	864,636	—	895,623	478,819	—	879,642	1,358,461
90,608,610	2,528,303,928	643,519,555	3,262,432,093	1,400,125,473	12,811,058	—	1,412,936,531
90,608,610	2,528,303,928	643,519,555	3,262,432,093	1,611,644,893	12,811,058	—	1,624,455,951
147,595,925	2,902,254,517	662,177,833	3,712,028,275	1,974,052,304	12,817,691	—	1,986,869,995

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

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

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(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 <http://www.nj.gov/treasury/pensions/financial-reports.shtml>.

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

The following represents the membership tiers for PFRS:

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

(2) Basis of Presentation

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

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(3) Allocation Methodology and Reconciliation to Financial Statements

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in PFRS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The employer and nonemployer allocation percentages presented in the schedule of employer and nonemployer allocations and applied to amounts presented in the schedule of pension amounts by employer and nonemployer are based on the ratio of the contributions of an individual employer to the total contributions of PFRS during the measurement period July 1, 2016 through June 30, 2017. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of pension amounts by employer and nonemployer may result in immaterial differences. Contributions from employers are recognized when due, based on statutory requirements.

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

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedule of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2017 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2017.

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, 2017 State special funding situation net pension liability amount of \$1,729,193,507, is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The State special funding situation pension expense of \$211,519,420, for the fiscal year ending June 30, 2017, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2017. The pension expense is deemed to be a State administrative expense due to the special funding situation.

The contribution policy for PFRS is set by N.J.S.A 43:16A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. For fiscal year 2017, 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

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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 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.

(4) Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability 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.

(5) Collective Net Pension Liability

Components of Net Pension Liability

The components of the collective net pension liability of the participating employers for PFRS as of June 30, 2017 is as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Total pension liability	\$ 5,939,531,281	41,471,190,457	47,410,721,738
Plan fiduciary net position	1,543,788,140	24,303,930,259	25,847,718,399
Net pension liability	<u>\$ 4,395,743,141</u>	<u>17,167,260,198</u>	<u>21,563,003,339</u>

**STATE OF NEW JERSEY
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Actuarial Assumptions

The collective total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions:

Inflation rate	2.25%
Salary increases:	
Through 2026	2.10 - 8.98% based on age
Thereafter	3.10 - 9.98% based on age
Investment rate of return	7.00%

Preretirement mortality rates were based on the RP-2000 Preretirement mortality tables projected thirteen years using Projection Scale BB and then projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for male service retirements and beneficiaries are based the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and three years using the plan actuary's modified 2014 projection scales and further projected on a generational basis using the plan actuary's modified 2014 projection scales. Postretirement mortality rates for female service retirements and beneficiaries were based on the RP-2000 Combined Healthy Mortality Tables projected thirteen years using Projection Scale BB and then three years using the plan actuary's modified 2014 projection scales and further projected on a generational basis using the plan actuary's modified 2014 projection scales. Disability mortality rates were based on special mortality tables used for the period after disability retirement.

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

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In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Absolute return/risk mitigation	5.00%	5.51%
Cash equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment grade credit	10.00%	3.78%
Public high yield	2.50%	6.82%
Global diversified credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private real asset	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. equity	30.00%	8.19%
Non-U.S. developed markets equity	11.50%	9.00%
Emerging markets equity	6.50%	11.64%
Buyouts/venture capital	8.25%	13.08%

Discount Rate

The discount rate used to measure the total pension liability was 6.14% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.58% as of June 30, 2017 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

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contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 40% of the actuarially determined contributions and the local employers contributed 100% of their 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 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057, 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, 2017, 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:

		<u>At 1% decrease (5.14%)</u>	<u>At current discount rate (6.14%)</u>	<u>At 1% increase (7.14%)</u>
State	\$	5,202,348,756	4,395,743,141	3,734,560,750
Local		<u>22,619,279,081</u>	<u>17,167,260,198</u>	<u>12,687,806,745</u>
Total	\$	<u><u>27,821,627,837</u></u>	<u><u>21,563,003,339</u></u>	<u><u>16,422,367,495</u></u>

**STATE OF NEW JERSEY
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(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resource (excluding employer specific amounts) for the year ended June 30, 2017:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
State:						
Changes of assumptions	2014	6.17 years	\$ 44,290,901	—	13,971,893	30,319,008
	2015	5.53 years	297,730,605	—	84,342,947	213,387,658
	2016	5.58 years	24,827,327	—	5,420,814	19,406,513
Subtotal			<u>366,848,833</u>	<u>—</u>	<u>103,735,654</u>	<u>263,113,179</u>
Differences between projected and actual investment earnings on pension plan investments	2014	5 years	(43,894,848)	—	(21,947,423)	(21,947,425)
	2015	5 years	58,067,564	—	19,355,854	38,711,710
	2016	5 years	132,718,526	—	33,179,631	99,538,895
	2017	5 years	—	(44,851,415)	(8,970,283)	(35,881,132)
Subtotal			<u>146,891,242</u>	<u>(44,851,415)</u>	<u>21,617,779</u>	<u>80,422,048</u>
Subtotal State			<u>513,740,075</u>	<u>(44,851,415)</u>	<u>125,353,433</u>	<u>343,535,227</u>
Local:						
Differences between expected and actual experience	2017	5.59 years	—	121,972,933	21,819,845	100,153,088
Changes of assumptions	2014	6.17 years	289,568,234	—	91,346,447	198,221,787
	2015	5.53 years	2,099,525,253	—	594,766,360	1,504,758,893
	2016	5.58 years	256,767,765	—	56,062,831	200,704,934
Subtotal			<u>2,645,861,252</u>	<u>—</u>	<u>742,175,638</u>	<u>1,903,685,614</u>
Differences between projected and actual investment earnings on pension plan investments	2014	5 years	(641,826,053)	—	(320,913,025)	(320,913,028)
	2015	5 years	504,635,323	—	168,211,775	336,423,548
	2016	5 years	1,475,668,514	—	368,917,128	1,106,751,386
	2017	5 years	—	(1,034,584,263)	(206,916,853)	(827,667,410)
Subtotal			<u>1,338,477,784</u>	<u>(1,034,584,263)</u>	<u>9,299,025</u>	<u>294,594,496</u>
Subtotal Local			<u>3,984,339,036</u>	<u>(912,611,330)</u>	<u>773,294,508</u>	<u>2,298,433,198</u>
Total			<u>\$ 4,498,079,111</u>	<u>(957,462,745)</u>	<u>898,647,941</u>	<u>2,641,968,425</u>

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

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

June 30, 2017

	<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 Inflows of Resources:						
State:						
Differences between expected and actual experience	2015	5.53 years	\$ 25,367,474	—	7,186,253	18,181,221
	2016	5.58 years	15,392,091	—	3,360,718	12,031,373
	2017	5.59 years	—	32,607,993	5,833,272	26,774,721
Subtotal			<u>40,759,565</u>	<u>32,607,993</u>	<u>16,380,243</u>	<u>56,987,315</u>
Changes of assumptions	2017	5.59 years	—	455,421,305	81,470,716	373,950,589
Subtotal State			<u>40,759,565</u>	<u>488,029,298</u>	<u>97,850,959</u>	<u>430,937,904</u>
Local:						
Differences between expected and actual experience	2015	5.53 years	111,952,998	—	31,714,730	80,238,268
	2016	5.58 years	13,267,085	—	2,896,743	10,370,342
Subtotal			<u>125,220,083</u>	<u>—</u>	<u>34,611,473</u>	<u>90,608,610</u>
Changes of assumptions	2017	5.59 years	—	3,079,132,670	550,828,742	2,528,303,928
Subtotal Local			<u>125,220,083</u>	<u>3,079,132,670</u>	<u>585,440,215</u>	<u>2,618,912,538</u>
Total			<u>\$ 165,979,648</u>	<u>3,567,161,968</u>	<u>683,291,174</u>	<u>3,049,850,442</u>

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 as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Year ending June 30:			
2018	\$ 27,502,472	187,854,289	215,356,761
2019	49,449,899	508,767,317	558,217,216
2020	(17,766,271)	103,726	(17,662,545)
2021	(95,079,419)	(705,089,420)	(800,168,839)
2022	(51,509,358)	(312,115,252)	(363,624,610)
Total	<u>\$ (87,402,677)</u>	<u>(320,479,340)</u>	<u>(407,882,017)</u>

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

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

June 30, 2017

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.59, 5.58, 5.53 and 6.17 years for the 2017, 2016, 2015, and 2014 amounts, respectively.

(7) Pension Expense

The components of allocable pension expense, which exclude pension expense related to specific liabilities of individual employers, for State and local employers for the year ending June 30, 2017 are as follows:

	State	Local	Total
Service cost	\$ 147,458,649	988,879,379	1,136,338,028
Interest on total pension liability	346,552,375	2,392,045,934	2,738,598,309
Member contributions	(51,759,235)	(344,119,149)	(395,878,384)
Administrative expense	668,776	3,455,681	4,124,457
Expected investment return net of investment expenses	(108,008,995)	(1,603,660,187)	(1,711,669,182)
Pension expense related to specific liabilities of individual employers	(6,633)	(12,811,058)	(12,817,691)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	(16,380,243)	(12,791,628)	(29,171,871)
Changes in assumptions	22,264,938	191,346,896	213,611,834
Differences between projected and actual earnings on pension plan investments	21,617,779	9,299,025	30,916,804
Total pension expense	\$ 362,407,411	1,611,644,893	1,974,052,304

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Absecon City	56600	Atlantic	\$ 47,491	0.0549237132%
Atlantic City	30801	Atlantic	774,825	0.8960932880%
Atlantic City	30802	Atlantic	602,352	0.6966269397%
Atlantic County	70100	Atlantic	472,659	0.5466348138%
Atlantic County	70103	Atlantic	179,802	0.2079431207%
Brigantine City	50201	Atlantic	77,950	0.0901495322%
Brigantine City	50202	Atlantic	76,038	0.0879382789%
Buena Borough	58900	Atlantic	12,886	0.0149024011%
Egg Harbor City	59900	Atlantic	30,605	0.0353947420%
Egg Harbor Township	58200	Atlantic	199,377	0.2305816316%
Galloway Township	53800	Atlantic	121,136	0.1400952702%
Hamilton Township (Atlantic)	59100	Atlantic	108,466	0.1254424685%
Hammonton Town	36500	Atlantic	59,172	0.0684334880%
Linwood City	54400	Atlantic	40,164	0.0464498787%
Longport Borough	38700	Atlantic	28,478	0.0329349063%
Margate City	32800	Atlantic	159,661	0.1846501601%
Mullica Township	68900	Atlantic	24,505	0.0283405389%
Northfield City	45400	Atlantic	60,873	0.0704007916%
Pleasantville City	35100	Atlantic	231,291	0.2674909183%
Somers Point City	33500	Atlantic	67,116	0.0776200760%
Ventnor City	32100	Atlantic	210,384	0.2433111966%
Allendale Borough	52000	Bergen	42,263	0.0488770597%
Alpine Borough	46000	Bergen	40,005	0.0462661537%
Bergen County	70200	Bergen	1,818,911	2.1035893468%
Bergenfield Borough	29000	Bergen	164,427	0.1901617966%
Bogota Borough	28900	Bergen	40,132	0.0464129303%
Carlstadt Borough	21700	Bergen	87,855	0.1016053385%
Cliffside Park Borough	25300	Bergen	109,951	0.1271591558%
Closter Borough	38400	Bergen	63,597	0.0735506694%
Cresskill Borough	31200	Bergen	93,487	0.1081186490%
Demarest Borough	37500	Bergen	41,649	0.0481670180%
Dumont Borough	27800	Bergen	111,717	0.1292023900%
East Rutherford Borough	22100	Bergen	138,608	0.1603019674%
Edgewater Borough	44300	Bergen	102,202	0.1181975348%
Elmwood Park Borough	33100	Bergen	133,129	0.1539646984%
Emerson Borough	43500	Bergen	54,026	0.0624814087%
Englewood City	27201	Bergen	281,571	0.3256396490%
Englewood City	27202	Bergen	167,648	0.1938861257%
Englewood Cliffs Borough	44100	Bergen	95,707	0.1106863920%
Fair Lawn Borough	32300	Bergen	183,592	0.2123263061%
Fairview Borough	26600	Bergen	91,581	0.1059146272%
Fort Lee Borough	42900	Bergen	289,324	0.3346065806%
Franklin Lakes Borough	43900	Bergen	51,315	0.0593459939%
Garfield City	35800	Bergen	179,728	0.2078574727%
Glen Rock Borough	26900	Bergen	55,461	0.0641406961%
Hackensack City	28000	Bergen	665,698	0.7698871067%
Harrington Park Borough	44500	Bergen	33,892	0.0391964706%
Hasbrouck Heights Borough	30400	Bergen	92,611	0.1071056758%
Haworth Borough	41500	Bergen	36,263	0.0419386733%
Hillsdale Borough	28800	Bergen	52,801	0.0610646021%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Ho-Ho-Kus Borough	29900	Bergen	\$ 43,954	0.0508337420%
Leonia Borough	23100	Bergen	62,732	0.0725496733%
Little Ferry Borough	29500	Bergen	76,191	0.0881152244%
Lodi Borough	41100	Bergen	135,255	0.1564234042%
Lyndhurst Township	24800	Bergen	155,821	0.1802086709%
Mahwah Township	30600	Bergen	171,391	0.1982155269%
Maywood Borough	37400	Bergen	77,945	0.0901442216%
Midland Park Borough	54000	Bergen	36,199	0.0418642116%
Montvale Borough	24300	Bergen	70,860	0.0819501552%
Moonachie Borough	48000	Bergen	59,493	0.0688044407%
New Milford Borough	27300	Bergen	93,442	0.1080661077%
North Arlington Borough	34000	Bergen	83,965	0.0971062233%
Northvale Borough	48400	Bergen	41,888	0.0484435094%
Norwood Borough	43700	Bergen	42,185	0.0487877960%
Oakland Borough	49600	Bergen	84,601	0.0978414622%
Old Tappan Borough	48900	Bergen	44,281	0.0512112483%
Oradell Borough	23200	Bergen	58,020	0.0671004084%
Palisades Park Borough	35000	Bergen	98,064	0.1134125499%
Paramus Borough	27400	Bergen	288,224	0.3333337258%
Park Ridge Borough	43200	Bergen	56,380	0.0652038378%
Ramsey Borough	36800	Bergen	94,133	0.1088654131%
Ridgefield Borough	27500	Bergen	80,001	0.0925217991%
Ridgefield Park Village	35200	Bergen	91,559	0.1058893169%
Ridgewood Village	32000	Bergen	255,715	0.2957373348%
River Edge Borough	20100	Bergen	61,243	0.0708279013%
River Vale Township	48300	Bergen	72,589	0.0839497745%
Rochelle Park Township	42800	Bergen	62,156	0.0718843764%
Rutherford Borough	31600	Bergen	116,956	0.1352607948%
Saddle Brook Township	24400	Bergen	99,922	0.1155610926%
Saddle River Borough	50400	Bergen	68,169	0.0788381297%
South Hackensack Township	50600	Bergen	46,222	0.0534558343%
Teaneck Township	21500	Bergen	525,655	0.6079257389%
Tenafly Borough	31400	Bergen	112,622	0.1302489219%
Upper Saddle River Boro	48800	Bergen	56,724	0.0656017956%
Waldwick Borough	49001	Bergen	54,229	0.0627168840%
Wallington Borough	34600	Bergen	66,804	0.0772598576%
Washington Township (Bergen)	46900	Bergen	65,691	0.0759725398%
Westwood Borough	40200	Bergen	79,031	0.0914006926%
Woodcliff Lake Borough	47000	Bergen	51,756	0.0598567177%
Wood-Ridge Borough	33300	Bergen	79,581	0.0920362725%
Wyckoff Township	47200	Bergen	70,573	0.0816189757%
Beverly City Municipal Bldg	36600	Burlington	9,850	0.0113918528%
Bordentown City	37900	Burlington	21,840	0.0252583433%
Bordentown Fire District #1	63800	Burlington	8,453	0.0097765193%
Bordentown Twp	52200	Burlington	54,053	0.0625128205%
Bordentown Twp Fire District 2	63700	Burlington	16,054	0.0185661664%
Burlington City	41300	Burlington	70,542	0.0815822533%
Burlington County/Payroll Dept	70300	Burlington	346,228	0.4004167335%
Burlington County/Payroll Dept	70303	Burlington	83,759	0.0968676972%
Burlington Township	54500	Burlington	100,302	0.1160007445%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Chesterfield Township	76000	Burlington	\$ 15,634	0.0180810918%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	3,917	0.0045305270%
Cinnaminson Township	29200	Burlington	59,210	0.0684771029%
Cinnaminson Twp Fire Dist #1	64200	Burlington	26,383	0.0305119060%
Delanco Township	45300	Burlington	21,548	0.0249204972%
Delran Township	61700	Burlington	74,362	0.0860009182%
Eastampton Township	59000	Burlington	34,093	0.0394284432%
Edgewater Park Township	61800	Burlington	23,287	0.0269317547%
Evesham Township	55200	Burlington	264,017	0.3053389424%
Florence Township	36300	Burlington	60,864	0.0703902833%
Florence Twp. Fire Dist. #1	77600	Burlington	8,443	0.0097642031%
Lumberton Township	61400	Burlington	39,268	0.0454134031%
Mansfield Township (Burlington)	68300	Burlington	20,705	0.0239451503%
Maple Shade Township	29300	Burlington	79,265	0.0916711954%
Medford Lakes Borough	62900	Burlington	15,664	0.0181153284%
Medford Township	49500	Burlington	92,782	0.1073035247%
Moorestown Township	39600	Burlington	84,182	0.0973577435%
Mount Holly Township	39800	Burlington	48,334	0.0558990601%
Mount Laurel Fire District #1	75300	Burlington	95,393	0.1103227838%
Mount Laurel Township	49900	Burlington	158,488	0.1832926743%
New Hanover Township	69200	Burlington	3,675	0.0042504198%
North Hanover Township	69300	Burlington	8,706	0.0100690555%
Palmyra Borough	38300	Burlington	34,482	0.0398784903%
Pemberton Borough	69700	Burlington	8,892	0.0102831754%
Pemberton Township	62800	Burlington	100,336	0.1160395007%
Riverside Township	25100	Burlington	33,626	0.0388890194%
Riverton Borough	37100	Burlington	6,450	0.0074593924%
Springfield Township (Burl)	72800	Burlington	15,503	0.0179290046%
Westampton Township	62200	Burlington	74,178	0.0857875893%
Willingboro Township	49100	Burlington	206,660	0.2390039418%
Audubon Borough	23400	Camden	36,337	0.0420246602%
Barrington Borough	48100	Camden	32,103	0.0371279262%
Bellmawr Borough	37300	Camden	45,434	0.0525451188%
Berlin Borough	52800	Camden	35,950	0.0415760820%
Berlin Township	52300	Camden	37,440	0.0433002269%
Brooklawn Borough	47300	Camden	11,085	0.0128201846%
Camden City	21202	Camden	443,489	0.5128999242%
Camden Co Bd of Chosen Frhldrs	70401	Camden	773,462	0.8945168237%
Camden Co Bd of Chosen Frhldrs	70403	Camden	217,638	0.2517002871%
Camden Co Bd. of Ch Freeholders	70402	Camden	2,191	0.0025336195%
Camden County Regional Police	70404	Camden	545,810	0.6312347443%
Cherry Hill Fire Dist 13	75800	Camden	234,818	0.2715692513%
Cherry Hill Township	33000	Camden	333,772	0.3860111582%
Chesilhurst Borough	59800	Camden	12,715	0.0147055690%
Clementon Borough	64400	Camden	23,722	0.0274347950%
Collingswood Borough	25801	Camden	44,367	0.0513105683%
Collingswood Borough	25802	Camden	31,611	0.0365583336%
Gibbsboro Borough	65600	Camden	10,355	0.0119757954%
Gloucester City	32200	Camden	110,497	0.1277907811%
Gloucester Township	48600	Camden	327,998	0.3793326534%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Gloucester Twp Fire District 2	75900	Camden	\$ 9,266	0.0107161607%
Gloucester Twp Fire District 4	65700	Camden	5,981	0.0069165789%
Gloucester Twp Fire District 5	77000	Camden	9,158	0.0105915305%
Gloucester Twp Fire District 6	76100	Camden	6,126	0.0070844850%
Haddon Heights Borough	40500	Camden	32,979	0.0381402215%
Haddon Township	22200	Camden	61,400	0.0710102704%
Haddon Twp Fire District 1	85102	Camden	3,275	0.0037878306%
Haddonfield Borough	38600	Camden	50,342	0.0582210456%
Laurel Springs Borough	67800	Camden	13,799	0.0159581982%
Lawnside Borough	68000	Camden	10,117	0.0117005469%
Lindenwold Borough	55300	Camden	90,630	0.1048147631%
Magnolia Borough	60800	Camden	22,130	0.0255934775%
Merchantville Borough	38900	Camden	30,760	0.0355737213%
Mount Ephraim Borough	37200	Camden	23,082	0.0266948105%
Oaklyn Borough	33600	Camden	23,288	0.0269333366%
Pennsauken Township	20900	Camden	232,841	0.2692835362%
Pine Hill Borough	55100	Camden	42,606	0.0492747915%
Pine Hill Fire District 1	77200	Camden	1,915	0.0022143041%
Pine Valley Borough	70000	Camden	993	0.0011484506%
Runnemede Borough	38500	Camden	36,900	0.0426749292%
Somerdale Borough	61000	Camden	32,033	0.0370470239%
Stratford Borough	61500	Camden	34,948	0.0404181401%
Voorhees Fire District	76300	Camden	44,917	0.0519471652%
Voorhees Township	53100	Camden	114,599	0.1325344109%
Waterford Township	53200	Camden	41,708	0.0482362821%
Winslow Township	53500	Camden	190,468	0.2202783436%
Winslow Twp Fire District 1	79902	Camden	30,215	0.0349444689%
Woodlynne Borough	51400	Camden	4,915	0.0056844012%
Avalon Borough	57400	Cape May	38,691	0.0447465244%
Cape May City	44400	Cape May	77,056	0.0891156555%
Cape May County	70500	Cape May	282,479	0.3266901355%
Lower Township	57600	Cape May	95,462	0.1104033471%
Middle Township	57900	Cape May	109,966	0.1271772345%
North Wildwood City	26000	Cape May	73,004	0.0844302165%
Ocean City	20700	Cape May	318,682	0.3685593188%
Sea Isle City	57700	Cape May	53,616	0.0620075203%
Stone Harbor Borough	57500	Cape May	32,332	0.0373918755%
West Wildwood Borough	59200	Cape May	3,103	0.0035885127%
Wildwood City	34900	Cape May	129,145	0.1493569979%
Wildwood Crest Borough	53700	Cape May	35,327	0.0408557581%
Bridgeton City	36200	Cumberland	169,161	0.1956365977%
Cumberland County	70600	Cumberland	273,195	0.3159534103%
Cumberland County	70603	Cumberland	69,114	0.0799307623%
Millville City	22600	Cumberland	151,670	0.1754074151%
Vineland City	26500	Cumberland	357,419	0.4133583844%
Belleville Township	35400	Essex	464,639	0.5373594140%
Bloomfield Township	32700	Essex	477,491	0.5522239628%
Caldwell Borough	40800	Essex	59,239	0.0685104355%
Cedar Grove Township	28700	Essex	85,325	0.0986790718%
East Orange City	23800	Essex	816,748	0.9445778135%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Essex County	70700	Essex	\$ 2,318,031	2.6808267992%
Essex County College	62700	Essex	11,812	0.0136608450%
Essex Fells Borough	27900	Essex	37,299	0.0431361625%
Fairfield Township (Essex)	36700	Essex	97,205	0.1124186723%
Glen Ridge Borough	25500	Essex	56,366	0.0651881319%
Irvington Township	29100	Essex	686,274	0.7936836725%
Livingston Township	36000	Essex	213,314	0.2466997135%
Maplewood Township	23900	Essex	266,811	0.3085692705%
Millburn Township	26300	Essex	269,139	0.3112624347%
Montclair Township	28300	Essex	505,172	0.5842364024%
Newark City	21101	Essex	2,520,928	2.9154747874%
Newark City	21102	Essex	1,615,063	1.8678377666%
North Caldwell Borough	38000	Essex	44,395	0.0513429970%
Nutley Township	32500	Essex	273,336	0.3161163448%
Orange City	24900	Essex	375,446	0.4342075541%
Roseland Borough	43600	Essex	69,057	0.0798652269%
South Orange Village	35600	Essex	205,628	0.2378106333%
Verona Township	34200	Essex	75,774	0.0876333135%
West Caldwell Township	36100	Essex	75,264	0.0870439473%
West Orange Township	24700	Essex	478,726	0.5536516166%
Clayton Borough	64300	Gloucester	33,468	0.0387055204%
Deptford Township	63000	Gloucester	143,266	0.1656884087%
Deptford Twp Fire District	64900	Gloucester	28,434	0.0328845119%
East Greenwich Township	59300	Gloucester	33,719	0.0389960228%
Elk Township	60900	Gloucester	22,969	0.0265635138%
Franklin Township (Gloucester)	56500	Gloucester	45,706	0.0528599145%
Glassboro Borough	45201	Gloucester	103,224	0.1193797700%
Glassboro Borough	45202	Gloucester	10,425	0.0120565847%
Gloucester County	70800	Gloucester	268,479	0.3104990608%
Gloucester County	70803	Gloucester	84,237	0.0974206800%
Greenwich Township (Gloucester)	45000	Gloucester	42,414	0.0490518583%
Harrison Township (Gloucester)	60000	Gloucester	38,153	0.0441242775%
Logan Township	57000	Gloucester	44,724	0.0517232150%
Mantua Township	68400	Gloucester	63,098	0.0729735063%
Monroe Township (Gloucester)	45100	Gloucester	168,001	0.1942943658%
Newfield Borough	74700	Gloucester	9,939	0.0114941106%
Paulsboro Borough	39100	Gloucester	35,841	0.0414507739%
Pitman Borough	41200	Gloucester	32,372	0.0374380892%
South Harrison Township	72600	Gloucester	7,145	0.0082627655%
Washington Twp (Gloucester)	49400	Gloucester	184,682	0.2135861668%
Washington Twp Bd of Fire Comm	78700	Gloucester	38,378	0.0443848370%
Wenonah Borough	73900	Gloucester	11,635	0.0134563295%
West Deptford Township	47900	Gloucester	100,233	0.1159202942%
Westville Borough	22700	Gloucester	22,737	0.0262959487%
Woodbury City	24000	Gloucester	71,219	0.0823660787%
Woodbury Heights Borough	60100	Gloucester	15,585	0.0180247088%
Woolwich Township	74200	Gloucester	40,977	0.0473899721%
Bayonne City	20300	Hudson	1,040,303	1.2031216868%
East Newark Borough	34700	Hudson	15,094	0.0174560201%
Guttenberg Town	25600	Hudson	53,782	0.0621990417%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Harrison Town (Hudson)	31800	Hudson	\$ 181,907	0.2103774202%
Hoboken City	23301	Hudson	341,128	0.3945177604%
Hoboken City	23302	Hudson	327,044	0.3782292866%
Hudson County	70900	Hudson	1,082,245	1.2516283587%
Hudson County	70903	Hudson	192,329	0.2224306151%
Jersey City	38101	Hudson	2,269,146	2.6242914812%
Jersey City Fire Dept.	38102	Hudson	1,645,342	1.9028552284%
Kearny Town	31900	Hudson	540,267	0.6248244825%
Lambertville City Fire District 1	86102	Hudson	2,118	0.0024491015%
North Bergen Township	23701	Hudson	283,880	0.3283099888%
North Hudson Reg Fire & Rescue	79000	Hudson	757,304	0.8758300948%
Secaucus Town	24600	Hudson	163,559	0.1891580887%
Union City	22400	Hudson	462,494	0.5348789008%
Weehawken Township	27700	Hudson	140,182	0.1621223814%
West New York Town	23000	Hudson	298,520	0.3452420650%
Clinton Town	64500	Hunterdon	20,436	0.0236345353%
Clinton Township	64600	Hunterdon	56,763	0.0656471054%
Delaware Township	64800	Hunterdon	15,303	0.0176982749%
Flemington Borough	65300	Hunterdon	32,009	0.0370185500%
Franklin Township (Hunterdon)	75500	Hunterdon	11,641	0.0134629960%
Frenchtown Borough	65500	Hunterdon	4,174	0.0048269050%
High Bridge Borough	67000	Hunterdon	18,172	0.0210160589%
Holland Township	67100	Hunterdon	12,969	0.0149986702%
Hunterdon County	71000	Hunterdon	30,840	0.0356662618%
Hunterdon County	71003	Hunterdon	42,714	0.0493988567%
Lambertville City	67700	Hunterdon	16,677	0.0192867164%
Lebanon Township	54300	Hunterdon	20,415	0.0236096771%
Raritan Township	61200	Hunterdon	86,518	0.1000591561%
Readington Township	72400	Hunterdon	61,861	0.0715425757%
Tewksbury Township	73300	Hunterdon	19,572	0.0226348951%
West Amwell Township	74000	Hunterdon	12,990	0.0150233025%
East Windsor Township	50800	Mercer	120,107	0.1389053515%
Ewing Township	43100	Mercer	229,504	0.2654239557%
Hamilton Township (Mercer)	33900	Mercer	491,255	0.5681412579%
Hamilton Twp Fire District 2	74400	Mercer	39,367	0.0455278640%
Hamilton Twp Fire District 3	66100	Mercer	41,628	0.0481430637%
Hamilton Twp Fire District 4	66200	Mercer	27,710	0.0320471282%
Hamilton Twp Fire District 5	66300	Mercer	10,899	0.0126049348%
Hamilton Twp Fire District 6	74600	Mercer	22,556	0.0260862356%
Hamilton Twp Fire District 7	66400	Mercer	38,126	0.0440935436%
Hamilton Twp Fire District 8	74300	Mercer	8,253	0.0095444337%
Hamilton Twp Fire District 9	74500	Mercer	30,917	0.0357555255%
Hightstown Borough	24100	Mercer	25,055	0.0289767968%
Hopewell Township (Mercer)	67200	Mercer	79,110	0.0914921031%
Hopewell Twp Fire District 1	77500	Mercer	19,492	0.0225422417%
Lawrence Township (Mercer)	22900	Mercer	156,544	0.1810449246%
Mercer County	71100	Mercer	668,761	0.7734287277%
Mercer County	71103	Mercer	133,698	0.1546236677%
Pennington Borough	69800	Mercer	7,479	0.0086497631%
Princeton	86001	Mercer	156,515	0.1810111400%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Robbinsville Township	73700	Mercer	\$ 97,044	0.1122321225%
Trenton City	33401	Mercer	649,342	0.7509711170%
Trenton City	33402	Mercer	588,544	0.6806576683%
West Windsor Township	49700	Mercer	146,970	0.1699725002%
Carteret Borough	21400	Middlesex	195,833	0.2264830730%
Cranbury Township	64700	Middlesex	42,503	0.0491551330%
Dunellen Borough	26100	Middlesex	39,948	0.0462007313%
East Brunswick Township	56700	Middlesex	254,777	0.2946527246%
Edison Township	31701	Middlesex	553,737	0.6404032536%
Edison Township	31702	Middlesex	373,604	0.4320770901%
Helmetta Borough	66900	Middlesex	9,792	0.0113248485%
Highland Park Borough	21900	Middlesex	76,209	0.0881369188%
Jamesburg Borough	53600	Middlesex	39,109	0.0452295651%
Metuchen Borough	22800	Middlesex	67,458	0.0780153220%
Middlesex Borough	36900	Middlesex	67,888	0.0785136167%
Middlesex County	71200	Middlesex	772,593	0.8935124379%
Middlesex County	71203	Middlesex	111,361	0.1287897433%
Middlesex County College	75700	Middlesex	23,783	0.0275054150%
Milltown Borough	58500	Middlesex	41,159	0.0476003632%
Monroe Township (Middlesex)	62600	Middlesex	168,110	0.1944211428%
Monroe Twp Fire District 2	68600	Middlesex	31,389	0.0363020677%
Monroe Twp Fire District 3	75100	Middlesex	49,526	0.0572775625%
New Brunswick City	33700	Middlesex	690,166	0.7981848216%
North Brunswick Township	59400	Middlesex	246,714	0.2853278344%
Old Bridge Township	47100	Middlesex	256,209	0.2963089613%
Old Bridge Twp Fire District 2	74800	Middlesex	6,947	0.0080342957%
Old Bridge Twp Fire District 4	85002	Middlesex	2,936	0.0033954094%
Perth Amboy City	24500	Middlesex	387,689	0.4483661289%
Piscataway Township	37700	Middlesex	253,095	0.2927067765%
Plainsboro Township	56200	Middlesex	93,850	0.1085383012%
Plainsboro Twp Fire District 1	75600	Middlesex	7,702	0.0089074978%
Sayreville Borough	40700	Middlesex	271,626	0.3141380809%
South Amboy City	27600	Middlesex	64,773	0.0749108670%
South Brunswick Township	50700	Middlesex	214,527	0.2481025091%
South Plainfield Borough	40600	Middlesex	151,466	0.1751716008%
South River Borough	39400	Middlesex	75,686	0.0875320727%
Spotswood Borough	51500	Middlesex	50,886	0.0588500720%
Woodbridge Township	32400	Middlesex	527,579	0.6101506642%
Woodbridge Twp Fire District 1	45800	Middlesex	71,366	0.0825353407%
Woodbridge Twp Fire District 2	78500	Middlesex	18,562	0.0214670099%
Woodbridge Twp Fire District 7	45900	Middlesex	14,397	0.0166505002%
Aberdeen Township	46400	Monmouth	108,109	0.1250290308%
Allenhurst Borough	43300	Monmouth	22,944	0.0265344748%
Allentown Borough	63100	Monmouth	9,062	0.0104802334%
Asbury Park City	33200	Monmouth	339,277	0.3923776921%
Atlantic Highlands	30500	Monmouth	37,557	0.0434351393%
Avon By The Sea	22300	Monmouth	28,780	0.0332847295%
Belmar Borough	39300	Monmouth	48,383	0.0559554431%
Bradley Beach Borough	40900	Monmouth	48,727	0.0563535139%
Brielle Borough	50000	Monmouth	40,264	0.0465652435%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Brookdale Community College	62500	Monmouth	\$ 29,973	0.0346640228%
Colts Neck Township	62000	Monmouth	47,239	0.0546324199%
Deal Borough	27100	Monmouth	51,536	0.0596022597%
Eatontown Borough	30300	Monmouth	117,329	0.1356917462%
Englishtown Borough	44800	Monmouth	12,265	0.0141851279%
Fair Haven Borough	42100	Monmouth	35,323	0.0408513514%
Freehold Borough	22000	Monmouth	78,949	0.0913058923%
Freehold Township	56100	Monmouth	198,824	0.2299422099%
Hazlet Township	50500	Monmouth	107,004	0.1237513173%
Highlands Borough	41800	Monmouth	33,119	0.0383021390%
Holmdel Township	58400	Monmouth	103,986	0.1202611076%
Howell Township	56000	Monmouth	260,754	0.3015650098%
Howell Twp Fire District 1	85902	Monmouth	3,945	0.0045620517%
Howell Twp Fire District 3	67300	Monmouth	2,184	0.0025252581%
Keansburg Borough	26700	Monmouth	97,413	0.1126587803%
Keyport Borough	39000	Monmouth	43,143	0.0498957955%
Lake Como Borough	46300	Monmouth	14,644	0.0169358050%
Little Silver Borough	40100	Monmouth	41,966	0.0485339030%
Long Branch City	39900	Monmouth	309,461	0.3578952474%
Manalapan Township	51000	Monmouth	155,877	0.1802735283%
Manasquan Borough	26400	Monmouth	48,301	0.0558601909%
Marlboro Township	56300	Monmouth	183,592	0.2123258541%
Matawan Borough	28600	Monmouth	58,817	0.0680229881%
Middletown Township	37000	Monmouth	295,741	0.3420280077%
Millstone Township Fire Dist #1	78900	Monmouth	14,224	0.0164506173%
Monmouth Beach Borough	58000	Monmouth	22,381	0.0258834150%
Monmouth County/Hall of Records	71303	Monmouth	1,228,914	1.4212525045%
Neptune City Borough	30200	Monmouth	44,147	0.0510565623%
Neptune Fire District 1	85702	Monmouth	7,154	0.0082738387%
Neptune Township	20200	Monmouth	212,399	0.2456421084%
Ocean Grove Bd of Fire Comm	76500	Monmouth	3,094	0.0035784564%
Ocean Township (Monmouth)	28400	Monmouth	167,391	0.1935898607%
Oceanport Borough	41400	Monmouth	32,162	0.0371959474%
Red Bank Borough	23500	Monmouth	110,458	0.1277463752%
Rumson Borough	37600	Monmouth	47,109	0.0544824795%
Sea Bright Boro	25900	Monmouth	28,568	0.0330394239%
Sea Girt Borough	37800	Monmouth	22,273	0.0257594627%
Shrewsbury Borough	44700	Monmouth	39,520	0.0457054874%
Spring Lake Borough	35700	Monmouth	35,804	0.0414072720%
Spring Lake Heights Borough	57300	Monmouth	36,397	0.0420935854%
Tinton Falls Borough	50100	Monmouth	118,830	0.1374276422%
Union Beach Borough	73500	Monmouth	31,662	0.0366173154%
Upper Freehold Township	79600	Monmouth	4,728	0.0054680215%
Wall Township	51600	Monmouth	176,363	0.2039654635%
Wall Township Fire District 2	80002	Monmouth	2,494	0.0028838947%
Wall Township Fire District 3	85802	Monmouth	2,024	0.0023411941%
West Long Branch Borough	46600	Monmouth	56,505	0.0653481286%
Boonton Town	31500	Morris	58,618	0.0677923714%
Boonton Township	57200	Morris	31,988	0.0369948216%
Butler Borough	61300	Morris	42,995	0.0497247256%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Chatham Borough	38200	Morris	\$ 60,397	0.0698495036%
Chatham Township	46500	Morris	57,830	0.0668814299%
Chester Borough	64100	Morris	14,391	0.0166433817%
Chester Township	52900	Morris	36,200	0.0418657935%
Denville Township	30000	Morris	92,918	0.1074602446%
Dover Town	35500	Morris	105,030	0.1214682011%
East Hanover Township	31300	Morris	102,233	0.1182330143%
Florham Park Borough	30100	Morris	92,865	0.1073997939%
Hanover Township	29600	Morris	81,806	0.0946100042%
Hanover Twp Fire District 2	66500	Morris	7,632	0.0088259176%
Hanover Twp Fire District 3	66600	Morris	6,750	0.0078061649%
Harding Township	52400	Morris	32,808	0.0379430504%
Jefferson Township	51100	Morris	106,741	0.1234474818%
Kinnelon Borough	58300	Morris	45,627	0.0527676000%
Lincoln Park Borough	56800	Morris	66,501	0.0769087914%
Long Hill Township	57800	Morris	60,633	0.0701224923%
Madison Borough	30900	Morris	99,358	0.1149087898%
Mendham Borough	53400	Morris	33,007	0.0381727632%
Mendham Township	53300	Morris	36,993	0.0427832885%
Montville Township	39700	Morris	111,853	0.1293588839%
Morris County	71400	Morris	403,118	0.4662100505%
Morris County	71403	Morris	143,986	0.1665212727%
Morris County_Park Commission	71404	Morris	50,120	0.0579644408%
Morris Plains Borough	52500	Morris	37,596	0.0434801101%
Morris Township	51700	Morris	148,195	0.1713888548%
Morristown Town	32900	Morris	221,049	0.2556457416%
Mount Arlington Borough	68800	Morris	34,959	0.0404306822%
Mount Olive Township	47700	Morris	134,178	0.1551784584%
Mountain Lakes Borough	42700	Morris	36,439	0.0421423979%
Netcong Borough	69100	Morris	20,144	0.0232963503%
Parsippany Troy Hills Township	42600	Morris	298,990	0.3457848785%
Pequannock Township	46200	Morris	96,767	0.1119115642%
Randolph Township	45500	Morris	96,583	0.1116994782%
Riverdale Borough	72500	Morris	42,117	0.0487091536%
Rockaway Borough	39200	Morris	39,909	0.0461551956%
Rockaway Township	41700	Morris	153,314	0.1773088443%
Roxbury Township	46800	Morris	117,693	0.1361136583%
Washington Twp (Morris)	58100	Morris	72,559	0.0839153120%
Wharton Borough	42500	Morris	54,568	0.0631084013%
Barneget Township	63300	Ocean	139,995	0.1619055498%
Bay Head Borough	55600	Ocean	20,695	0.0239337381%
Beach Haven Borough	62100	Ocean	29,385	0.0339836980%
Beachwood Borough	63400	Ocean	38,689	0.0447447165%
Berkeley Township Municipal Bld	53900	Ocean	156,612	0.1811228891%
Brick Township	55500	Ocean	395,132	0.4569739719%
Harvey Cedars Borough	66800	Ocean	19,046	0.0220273372%
Island Heights Borough	67400	Ocean	4,215	0.0048751526%
Jackson Bd Fire District 2	67500	Ocean	10,836	0.0125314900%
Jackson Township	49800	Ocean	247,211	0.2859026246%
Jackson Twp Fire District 3	75200	Ocean	24,378	0.0281934233%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Jackson Twp Fire District 4	75400	Ocean	\$ 9,431	0.0109073431%
Lacey Township	51800	Ocean	125,676	0.1453461211%
Lakehurst Borough	52700	Ocean	10,568	0.0122221180%
Lakewood Township	33800	Ocean	349,764	0.4045053487%
Lakewood Twp Fire District 1	75000	Ocean	22,152	0.0256193527%
Lavallette Borough	67900	Ocean	29,670	0.0343132956%
Little Egg Harbor Township	68200	Ocean	113,565	0.1313386167%
Long Beach Township	55000	Ocean	104,126	0.1204225732%
Manchester Township	54800	Ocean	188,206	0.2176620140%
Mantoloking Borough	47400	Ocean	19,468	0.0225153496%
Ocean County	71500	Ocean	646,015	0.7471229487%
Ocean County	71503	Ocean	149,950	0.1734181910%
Ocean Gate Borough	69400	Ocean	13,911	0.0160884780%
Ocean Township (Ocean)	61100	Ocean	45,920	0.0531064630%
Pine Beach Borough	69900	Ocean	5,907	0.0068320609%
Plumsted Fire District #1	85402	Ocean	14,860	0.0171858563%
Plumsted Township	72300	Ocean	14,806	0.0171230327%
Point Pleasant Beach Borough	46700	Ocean	63,895	0.0738952950%
Point Pleasant Borough	54200	Ocean	93,791	0.1084700541%
Seaside Heights Borough	54700	Ocean	70,138	0.0811155963%
Seaside Park Borough	55400	Ocean	36,601	0.0423289477%
Ship Bottom Borough	61600	Ocean	23,393	0.0270545770%
South Toms River Borough	72700	Ocean	20,108	0.0232549952%
Stafford Township	56400	Ocean	156,493	0.1809859428%
Surf City Borough	73100	Ocean	21,537	0.0249076161%
Toms River Township	48700	Ocean	466,228	0.5391977938%
Tuckerton Borough	73400	Ocean	18,252	0.0211087123%
Bloomingdale Borough	55700	Passaic	42,899	0.0496134285%
Clifton City	34800	Passaic	779,134	0.9010770259%
Haledon Borough	42000	Passaic	39,756	0.0459784761%
Hawthorne Borough	28200	Passaic	94,558	0.1093576062%
Little Falls Twp	41600	Passaic	56,846	0.0657432616%
North Haledon Borough	41900	Passaic	58,278	0.0673990463%
Passaic City	22501	Passaic	400,769	0.4634936100%
Passaic City	22502	Passaic	273,032	0.3157646007%
Passaic County	71600	Passaic	1,097,524	1.2692983856%
Passaic County	71603	Passaic	182,560	0.2111324327%
Paterson City	30701	Passaic	947,845	1.0961931824%
Paterson City	30702	Passaic	865,530	1.0009944900%
Pompton Lakes Borough	40300	Passaic	46,620	0.0539167286%
Prospect Park Borough	43800	Passaic	46,093	0.0533066848%
Ringwood Borough	44900	Passaic	58,477	0.0676288720%
Totowa Borough	40000	Passaic	87,883	0.1016372022%
Wanaque Borough	40400	Passaic	72,456	0.0837958794%
Wayne Township	29400	Passaic	409,392	0.4734665093%
West Milford Township	24200	Passaic	135,642	0.1568718694%
West Paterson Borough	43000	Passaic	74,950	0.0866802261%
South Jersey Trans Authority	78600	Regional	38,629	0.0446752264%
Carneys Point Township	25700	Salem	39,795	0.0460238989%
Lower Alloways Creek Township	54900	Salem	25,560	0.0295608524%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Penns Grove Borough	28500	Salem	\$ 29,571	0.0341988348%
Pennsville Township	26800	Salem	53,654	0.0620517002%
Salem City	20400	Salem	29,602	0.0342346532%
Salem County	71700	Salem	285,964	0.3307208989%
Salem County	71703	Salem	59,476	0.0687850061%
Woodstown Borough	48500	Salem	18,429	0.0213135668%
Bedminster Township	42300	Somerset	38,393	0.0444016728%
Bernards Township	53000	Somerset	110,432	0.1277157544%
Bernardsville Boro	42200	Somerset	48,640	0.0562530640%
Bound Brook Borough	43400	Somerset	65,790	0.0760871137%
Branchburg Township	55800	Somerset	70,209	0.0811979675%
Bridgewater Twp	59700	Somerset	198,018	0.2290102519%
Far Hills Borough	65200	Somerset	11,521	0.0133243549%
Franklin Township (Somerset)	59600	Somerset	305,834	0.3537007586%
Green Brook Township	61900	Somerset	51,622	0.0597018057%
Hillsborough Township	51200	Somerset	150,585	0.1741536559%
Manville Borough	41000	Somerset	72,243	0.0835495569%
Montgomery Township	68700	Somerset	78,101	0.0903243308%
North Plainfield Borough	21300	Somerset	204,053	0.2359894284%
Peapack & Gladstone Borough	60400	Somerset	18,196	0.0210438549%
Raritan Borough	46100	Somerset	45,621	0.0527609335%
Somerset County Finance Office	71800	Somerset	318,291	0.3681065599%
Somerset County Finance Office	71803	Somerset	152,324	0.1761638965%
Somerville Borough	21600	Somerset	87,225	0.1008765401%
South Bound Brook Borough	48200	Somerset	31,312	0.0362124651%
Warren Township	51300	Somerset	84,292	0.0974846335%
Watchung Borough	29800	Somerset	80,524	0.0931268713%
NJ Transit Corporation	62300	Statewide	576,126	0.6662963859%
Waterfront Comm of NY Harbor	60600	Statewide	4,609	0.0053308493%
Andover Township	63200	Sussex	28,864	0.0333812247%
Byram Township	55900	Sussex	41,530	0.0480299587%
Franklin Borough	65400	Sussex	31,316	0.0362172107%
Hamburg Borough	66000	Sussex	15,377	0.0177839229%
Hardyston Township	66700	Sussex	46,580	0.0538702889%
Hopatcong Borough	47800	Sussex	67,194	0.0777102436%
Newton Town	23600	Sussex	68,756	0.0795175506%
Ogdensburg Borough	69500	Sussex	14,559	0.0168378409%
Sparta Township	47500	Sussex	96,891	0.1120559680%
Stanhope Borough	72900	Sussex	19,860	0.0229685605%
Sussex County	71903	Sussex	237,415	0.2745726915%
Vernon Township	54600	Sussex	80,814	0.0934617795%
Berkeley Heights Township	49300	Union	70,231	0.0812228258%
Clark Township	52600	Union	98,805	0.1142694811%
Cranford Township	25401	Union	131,249	0.1517907325%
Cranford Township	25402	Union	66,747	0.0771936442%
Elizabeth City	21001	Union	831,879	0.9620769966%
Elizabeth City	21002	Union	637,286	0.7370280180%
Fanwood Borough	31100	Union	46,652	0.0539533380%
Garwood Borough	29700	Union	39,052	0.0451639168%
Hillside Township	34301	Union	170,575	0.1972720438%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
Hillside Township	34302	Union	\$ 129,693	0.1499913350%
Kenilworth Borough	31000	Union	72,103	0.0833880913%
Linden City	35900	Union	607,035	0.7020421940%
Mountainside Borough	39500	Union	67,947	0.0785811859%
New Providence Borough	50300	Union	69,299	0.0801446561%
Plainfield City	20600	Union	498,354	0.5763519341%
Rahway City	34100	Union	329,304	0.3808436954%
Roselle Borough	21800	Union	228,792	0.2646006960%
Roselle Park Borough	25000	Union	85,027	0.0983351242%
Scotch Plains Township	34500	Union	122,174	0.1412960361%
Springfield Township (Union)	26200	Union	163,452	0.1890334586%
Summit City	28100	Union	228,871	0.2646913156%
Union County	72000	Union	545,395	0.6307547543%
Union County	72001	Union	112,928	0.1306020219%
Union County	72003	Union	526,625	0.6090474104%
Union Township (Union)	32600	Union	653,708	0.7560200513%
Westfield Town	20800	Union	216,376	0.2502406566%
Winfield Township	74100	Union	16,563	0.0191556457%
Belvidere Town	63500	Warren	10,432	0.0120649461%
Blairstown Township	63600	Warren	6,002	0.0069413242%
Greenwich Township (Warren)	65900	Warren	17,623	0.0203816088%
Hackettstown Town	56900	Warren	43,775	0.0506264017%
Independence Twp	60500	Warren	16,865	0.0195041130%
Lopatcong Township	50900	Warren	35,452	0.0410006138%
Mansfield Township (Warren)	54100	Warren	29,897	0.0345765670%
Phillipsburg Town	38800	Warren	91,586	0.1059197118%
Pohatcong Township	51900	Warren	31,553	0.0364912163%
Warren Co Bd of Chosen Frhldr	72103	Warren	169,780	0.1963526279%
Washington Twp (Warren)	60700	Warren	66,420	0.0768157990%
Palisades Interstate Park Comm	91999	Special Location	29,570	0.0341982698%
Total			\$ 86,467,000	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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Absecon City	56600	Atlantic	\$ 949,737	116,174
Atlantic City	30801	Atlantic	15,495,187	1,895,411
Atlantic City	30802	Atlantic	12,046,028	1,473,501
Atlantic County	70100	Atlantic	9,452,374	1,156,239
Atlantic County	70103	Atlantic	3,595,739	439,840
Brigantine City	50201	Atlantic	1,558,860	190,684
Brigantine City	50202	Atlantic	1,520,623	186,007
Buena Borough	58900	Atlantic	257,691	31,521
Egg Harbor City	59900	Atlantic	612,044	74,867
Egg Harbor Township	58200	Atlantic	3,987,203	487,725
Galloway Township	53800	Atlantic	2,422,518	296,329
Hamilton Township (Atlantic)	59100	Atlantic	2,169,143	265,335
Hammonton Town	36500	Atlantic	1,183,347	144,750
Linwood City	54400	Atlantic	803,208	98,251
Longport Borough	38700	Atlantic	569,508	69,664
Margate City	32800	Atlantic	3,192,959	390,571
Mullica Township	68900	Atlantic	490,063	59,946
Northfield City	45400	Atlantic	1,217,366	148,911
Pleasantville City	35100	Atlantic	4,625,436	565,795
Somers Point City	33500	Atlantic	1,342,201	164,182
Ventnor City	32100	Atlantic	4,207,321	514,650
Allendale Borough	52000	Bergen	845,179	103,384
Alpine Borough	46000	Bergen	800,031	97,862
Bergen County	70200	Bergen	36,375,130	4,449,500
Bergenfield Borough	29000	Bergen	3,288,265	402,229
Bogota Borough	28900	Bergen	802,569	98,172
Carlstadt Borough	21700	Bergen	1,756,953	214,915
Cliffside Park Borough	25300	Bergen	2,198,828	268,966
Closter Borough	38400	Bergen	1,271,833	155,574
Cresskill Borough	31200	Bergen	1,869,581	228,692
Demarest Borough	37500	Bergen	832,901	101,883
Dumont Borough	27800	Bergen	2,234,159	273,288
East Rutherford Borough	22100	Bergen	2,771,931	339,070
Edgewater Borough	44300	Bergen	2,043,864	250,011
Elmwood Park Borough	33100	Bergen	2,662,348	325,665
Emerson Borough	43500	Bergen	1,080,424	132,160
Englewood City	27201	Bergen	5,630,940	688,791
Englewood City	27202	Bergen	3,352,666	410,107
Englewood Cliffs Borough	44100	Bergen	1,913,982	234,123
Fair Lawn Borough	32300	Bergen	3,671,533	449,111
Fairview Borough	26600	Bergen	1,831,469	224,030
Fort Lee Borough	42900	Bergen	5,785,995	707,758
Franklin Lakes Borough	43900	Bergen	1,026,207	125,528
Garfield City	35800	Bergen	3,594,258	439,659
Glen Rock Borough	26900	Bergen	1,109,117	135,670
Hackensack City	28000	Bergen	13,312,838	1,628,461
Harrington Park Borough	44500	Bergen	677,783	82,908
Hasbrouck Heights Borough	30400	Bergen	1,852,064	226,549
Haworth Borough	41500	Bergen	725,201	88,708
Hillsdale Borough	28800	Bergen	1,055,925	129,163
Ho-Ho-Kus Borough	29900	Bergen	879,014	107,523
Leonida Borough	23100	Bergen	1,254,524	153,457

**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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Little Ferry Borough	29500	Bergen	\$ 1,523,683	186,381
Lodi Borough	41100	Bergen	2,704,863	330,866
Lyndhurst Township	24800	Bergen	3,116,157	381,176
Mahwah Township	30600	Bergen	3,427,530	419,264
Maywood Borough	37400	Bergen	1,558,768	190,673
Midland Park Borough	54000	Bergen	723,913	88,551
Montvale Borough	24300	Bergen	1,417,077	173,340
Moonachie Borough	48000	Bergen	1,189,762	145,535
New Milford Borough	27300	Bergen	1,868,672	228,581
North Arlington Borough	34000	Bergen	1,679,155	205,399
Northvale Borough	48400	Bergen	837,682	102,467
Norwood Borough	43700	Bergen	843,635	103,196
Oakland Borough	49600	Bergen	1,691,868	206,954
Old Tappan Borough	48900	Bergen	885,542	108,322
Oradell Borough	23200	Bergen	1,160,296	141,930
Palisades Park Borough	35000	Bergen	1,961,122	239,890
Paramus Borough	27400	Bergen	5,763,985	705,066
Park Ridge Borough	43200	Bergen	1,127,501	137,919
Ramsey Borough	36800	Bergen	1,882,494	230,271
Ridgefield Borough	27500	Bergen	1,599,881	195,702
Ridgefield Park Village	35200	Bergen	1,831,031	223,976
Ridgewood Village	32000	Bergen	5,113,871	625,542
River Edge Borough	20100	Bergen	1,224,751	149,815
River Vale Township	48300	Bergen	1,451,654	177,570
Rochelle Park Township	42800	Bergen	1,243,020	152,049
Rutherford Borough	31600	Bergen	2,338,921	286,103
Saddle Brook Township	24400	Bergen	1,998,275	244,434
Saddle River Borough	50400	Bergen	1,363,264	166,758
South Hackensack Township	50600	Bergen	924,355	113,069
Teaneck Township	21500	Bergen	10,512,212	1,285,881
Tenafly Borough	31400	Bergen	2,252,256	275,502
Upper Saddle River Boro	48800	Bergen	1,134,382	138,761
Waldwick Borough	49001	Bergen	1,084,496	132,658
Wallington Borough	34600	Bergen	1,335,972	163,420
Washington Township (Bergen)	46900	Bergen	1,313,712	160,697
Westwood Borough	40200	Bergen	1,580,495	193,330
Woodcliff Lake Borough	47000	Bergen	1,035,038	126,609
Wood-Ridge Borough	33300	Bergen	1,591,485	194,675
Wyckoff Township	47200	Bergen	1,411,350	172,640
Beverly City_Municipal Bldg	36600	Burlington	196,987	24,096
Bordentown City	37900	Burlington	436,766	53,426
Bordentown Fire District #1	63800	Burlington	169,055	20,679
Bordentown Twp	52200	Burlington	1,080,968	132,227
Bordentown Twp Fire District 2	63700	Burlington	321,045	39,271
Burlington City	41300	Burlington	1,410,715	172,562
Burlington County/Payroll Dept	70300	Burlington	6,923,980	846,959
Burlington County/Payroll Dept	70303	Burlington	1,675,030	204,894
Burlington Township	54500	Burlington	2,005,877	245,364
Chesterfield Township	76000	Burlington	312,657	38,245
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	78,342	9,583
Cinnaminson Township	29200	Burlington	1,184,102	144,842
Cinnaminson Twp Fire Dist #1	64200	Burlington	527,610	64,539

**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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Delanco Township	45300	Burlington	\$ 430,924	52,712
Delran Township	61700	Burlington	1,487,122	181,909
Eastampton Township	59000	Burlington	681,794	83,399
Edgewater Park Township	61800	Burlington	465,702	56,966
Evesham Township	55200	Burlington	5,279,901	645,851
Florence Township	36300	Burlington	1,217,184	148,889
Florence Twp. Fire Dist. #1	77600	Burlington	168,842	20,653
Lumberton Township	61400	Burlington	785,286	96,058
Mansfield Township (Burlington)	68300	Burlington	414,058	50,649
Maple Shade Township	29300	Burlington	1,585,172	193,902
Medford Lakes Borough	62900	Burlington	313,249	38,317
Medford Township	49500	Burlington	1,855,486	226,968
Moorestown Township	39600	Burlington	1,683,504	205,931
Mount Holly Township	39800	Burlington	966,603	118,237
Mount Laurel Fire District #1	75300	Burlington	1,907,694	233,354
Mount Laurel Township	49900	Burlington	3,169,485	387,700
New Hanover Township	69200	Burlington	73,498	8,990
North Hanover Township	69300	Burlington	174,113	21,298
Palmyra Borough	38300	Burlington	689,576	84,351
Pemberton Borough	69700	Burlington	177,816	21,751
Pemberton Township	62800	Burlington	2,006,548	245,446
Riverside Township	25100	Burlington	672,466	82,258
Riverton Borough	37100	Burlington	128,987	15,778
Springfield Township (Burl)	72800	Burlington	310,027	37,923
Westampton Township	62200	Burlington	1,483,433	181,457
Willingboro Township	49100	Burlington	4,132,841	505,540
Audubon Borough	23400	Camden	726,688	88,890
Barrington Borough	48100	Camden	642,014	78,533
Bellmawr Borough	37300	Camden	908,607	111,143
Berlin Borough	52800	Camden	718,931	87,941
Berlin Township	52300	Camden	748,745	91,588
Brooklawn Borough	47300	Camden	221,686	27,117
Camden City	21202	Camden	8,869,032	1,084,883
Camden Co Bd of Chosen Frhldrs	70401	Camden	15,467,927	1,892,077
Camden Co Bd of Chosen Frhldrs	70403	Camden	4,352,385	532,395
Camden Co Bd. of Ch Freeholders	70402	Camden	43,811	5,359
Camden County Regional Police	70404	Camden	10,915,270	1,335,184
Cherry Hill Fire Dist 13	75800	Camden	4,695,958	574,422
Cherry Hill Township	33000	Camden	6,674,880	816,489
Chesilhurst Borough	59800	Camden	254,288	31,105
Clementon Borough	64400	Camden	474,401	58,030
Collingswood Borough	25801	Camden	887,259	108,532
Collingswood Borough	25802	Camden	632,164	77,328
Gibbsboro Borough	65600	Camden	207,085	25,331
Gloucester City	32200	Camden	2,209,750	270,302
Gloucester Township	48600	Camden	6,559,396	802,362
Gloucester Twp Fire District 2	75900	Camden	185,303	22,667
Gloucester Twp Fire District 4	65700	Camden	119,601	14,630
Gloucester Twp Fire District 5	77000	Camden	183,148	22,403
Gloucester Twp Fire District 6	76100	Camden	122,504	14,985
Haddon Heights Borough	40500	Camden	659,518	80,674
Haddon Township	22200	Camden	1,227,905	150,201

**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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Haddon Twp Fire District 1	85102	Camden	\$ 65,499	8,012
Haddonfield Borough	38600	Camden	1,006,755	123,149
Laurel Springs Borough	67800	Camden	275,948	33,755
Lawnside Borough	68000	Camden	202,325	24,749
Lindenwold Borough	55300	Camden	1,812,450	221,704
Magnolia Borough	60800	Camden	442,561	54,135
Merchantville Borough	38900	Camden	615,138	75,245
Mount Ephraim Borough	37200	Camden	461,605	56,465
Oaklyn Borough	33600	Camden	465,730	56,969
Pennsauken Township	20900	Camden	4,656,433	569,587
Pine Hill Borough	55100	Camden	852,056	104,226
Pine Hill Fire District 1	77200	Camden	38,290	4,684
Pine Valley Borough	70000	Camden	19,859	2,429
Runnemede Borough	38500	Camden	737,932	90,266
Somerdale Borough	61000	Camden	640,615	78,362
Stratford Borough	61500	Camden	698,908	85,492
Voorhees Fire District	76300	Camden	898,267	109,878
Voorhees Township	53100	Camden	2,291,776	280,336
Waterford Township	53200	Camden	834,099	102,029
Winslow Township	53500	Camden	3,809,039	465,931
Winslow Twp Fire District 1	79902	Camden	604,257	73,914
Woodlynne Borough	51400	Camden	98,294	12,024
Avalon Borough	57400	Cape May	773,754	94,648
Cape May City	44400	Cape May	1,540,982	188,497
Cape May County	70500	Cape May	5,649,105	691,013
Lower Township	57600	Cape May	1,909,088	233,525
Middle Township	57900	Cape May	2,199,140	269,005
North Wildwood City	26000	Cape May	1,459,962	178,586
Ocean City	20700	Cape May	6,373,104	779,575
Sea Isle City	57700	Cape May	1,072,230	131,158
Stone Harbor Borough	57500	Cape May	646,578	79,091
West Wildwood Borough	59200	Cape May	62,052	7,590
Wildwood City	34900	Cape May	2,582,672	315,919
Wildwood Crest Borough	53700	Cape May	706,475	86,418
Bridgeton City	36200	Cumberland	3,382,935	413,809
Cumberland County	70600	Cumberland	5,463,446	668,303
Cumberland County	70603	Cumberland	1,382,158	169,069
Millville City	22600	Cumberland	3,033,134	371,021
Vineland City	26500	Cumberland	7,147,766	874,333
Belleville Township	35400	Essex	9,291,984	1,136,620
Bloomfield Township	32700	Essex	9,549,021	1,168,061
Caldwell Borough	40800	Essex	1,184,678	144,913
Cedar Grove Township	28700	Essex	1,706,352	208,725
East Orange City	23800	Essex	16,333,578	1,997,966
Essex County	70700	Essex	46,356,683	5,670,469
Essex County College	62700	Essex	236,222	28,895
Essex Fells Borough	27900	Essex	745,908	91,241
Fairfield Township (Essex)	36700	Essex	1,943,936	237,787
Glen Ridge Borough	25500	Essex	1,127,229	137,886
Irvington Township	29100	Essex	13,724,327	1,678,795
Livingston Township	36000	Essex	4,265,915	521,818
Maplewood Township	23900	Essex	5,335,760	652,684

**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, 2017

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Millburn Township	26300	Essex	\$ 5,382,330	658,380
Montclair Township	28300	Essex	10,102,578	1,235,773
Newark City	21101	Essex	50,414,199	6,166,798
Newark City	21102	Essex	32,298,529	3,950,840
North Caldwell Borough	38000	Essex	887,820	108,600
Nutley Township	32500	Essex	5,466,263	668,647
Orange City	24900	Essex	7,508,289	918,433
Roseland Borough	43600	Essex	1,381,024	168,930
South Orange Village	35600	Essex	4,112,206	503,016
Verona Township	34200	Essex	1,515,350	185,361
West Caldwell Township	36100	Essex	1,505,158	184,115
West Orange Township	24700	Essex	9,573,708	1,171,081
Clayton Borough	64300	Gloucester	669,293	81,870
Deptford Township	63000	Gloucester	2,865,073	350,463
Deptford Twp Fire District	64900	Gloucester	568,637	69,557
East Greenwich Township	59300	Gloucester	674,317	82,484
Elk Township	60900	Gloucester	459,335	56,187
Franklin Township (Gloucester)	56500	Gloucester	914,050	111,809
Glassboro Borough	45201	Gloucester	2,064,307	252,511
Glassboro Borough	45202	Gloucester	208,482	25,502
Gloucester County	70800	Gloucester	5,369,130	656,766
Gloucester County	70803	Gloucester	1,684,592	206,064
Greenwich Township (Gloucester)	45000	Gloucester	848,202	103,754
Harrison Township (Gloucester)	60000	Gloucester	762,994	93,331
Logan Township	57000	Gloucester	894,394	109,405
Mantua Township	68400	Gloucester	1,261,853	154,353
Monroe Township (Gloucester)	45100	Gloucester	3,359,726	410,970
Newfield Borough	74700	Gloucester	198,755	24,312
Paulsboro Borough	39100	Gloucester	716,764	87,676
Pitman Borough	41200	Gloucester	647,377	79,189
South Harrison Township	72600	Gloucester	142,879	17,477
Washington Twp (Gloucester)	49400	Gloucester	3,693,318	451,776
Washington Twp Bd Of Fire Comm	78700	Gloucester	767,500	93,883
Wenonah Borough	73900	Gloucester	232,686	28,463
West Deptford Township	47900	Gloucester	2,004,486	245,194
Westville Borough	22700	Gloucester	454,708	55,621
Woodbury City	24000	Gloucester	1,424,269	174,220
Woodbury Heights Borough	60100	Gloucester	311,682	38,126
Woolwich Township	74200	Gloucester	819,464	100,239
Bayonne City	20300	Hudson	20,804,302	2,544,836
East Newark Borough	34700	Hudson	301,848	36,923
Guttenberg Town	25600	Hudson	1,075,542	131,563
Harrison Town (Hudson)	31800	Hudson	3,637,833	444,989
Hoboken City	23301	Hudson	6,821,975	834,482
Hoboken City	23302	Hudson	6,540,316	800,028
Hudson County	70900	Hudson	21,643,076	2,647,437
Hudson County	70903	Hudson	3,846,256	470,484
Jersey City	38101	Hudson	45,379,078	5,550,886
Jersey City Fire Dept.	38102	Hudson	32,904,049	4,024,908
Kearny Town	31900	Hudson	10,804,424	1,321,625
Lambertville City Fire District 1	86102	Hudson	42,350	5,180
North Bergen Township	23701	Hudson	5,677,115	694,439

**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, 2017

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
North Hudson Reg Fire & Rescue	79000	Hudson	\$ 15,144,797	1,852,551
Secaucus Town	24600	Hudson	3,270,909	400,106
Union City	22400	Hudson	9,249,091	1,131,373
Weehawken Township	27700	Hudson	2,803,410	342,920
West New York Town	23000	Hudson	5,969,903	730,254
Clinton Town	64500	Hunterdon	408,687	49,992
Clinton Township	64600	Hunterdon	1,135,165	138,856
Delaware Township	64800	Hunterdon	306,037	37,435
Flemington Borough	65300	Hunterdon	640,122	78,301
Franklin Township (Hunterdon)	75500	Hunterdon	232,801	28,477
Frenchtown Borough	65500	Hunterdon	83,467	10,210
High Bridge Borough	67000	Hunterdon	363,408	44,453
Holland Township	67100	Hunterdon	259,356	31,725
Hunterdon County	71000	Hunterdon	616,739	75,441
Hunterdon County	71003	Hunterdon	854,202	104,488
Lambertville City	67700	Hunterdon	333,505	40,795
Lebanon Township	54300	Hunterdon	408,257	49,939
Raritan Township	61200	Hunterdon	1,730,216	211,645
Readington Township	72400	Hunterdon	1,237,110	151,326
Tewksbury Township	73300	Hunterdon	391,401	47,877
West Amwell Township	74000	Hunterdon	259,782	31,777
East Windsor Township	50800	Mercer	2,401,942	293,812
Ewing Township	43100	Mercer	4,589,694	561,423
Hamilton Township (Mercer)	33900	Mercer	9,824,262	1,201,729
Hamilton Twp Fire District 2	74400	Mercer	787,265	96,300
Hamilton Twp Fire District 3	66100	Mercer	832,487	101,832
Hamilton Twp Fire District 4	66200	Mercer	554,157	67,786
Hamilton Twp Fire District 5	66300	Mercer	217,964	26,662
Hamilton Twp Fire District 6	74600	Mercer	451,081	55,177
Hamilton Twp Fire District 7	66400	Mercer	762,463	93,266
Hamilton Twp Fire District 8	74300	Mercer	165,042	20,188
Hamilton Twp Fire District 9	74500	Mercer	618,282	75,630
Hightstown Borough	24100	Mercer	501,065	61,292
Hopewell Township (Mercer)	67200	Mercer	1,582,076	193,524
Hopewell Twp Fire District 1	77500	Mercer	389,799	47,681
Lawrence Township (Mercer)	22900	Mercer	3,130,617	382,945
Mercer County	71100	Mercer	13,374,079	1,635,952
Mercer County	71103	Mercer	2,673,742	327,059
Pennington Borough	69800	Mercer	149,571	18,296
Princeton	86001	Mercer	3,130,033	382,874
Robbinsville Township	73700	Mercer	1,940,711	237,393
Trenton City	33401	Mercer	12,985,744	1,588,450
Trenton City	33402	Mercer	11,769,888	1,439,723
West Windsor Township	49700	Mercer	2,939,153	359,525
Carteret Borough	21400	Middlesex	3,916,331	479,056
Cranbury Township	64700	Middlesex	849,987	103,973
Dunellen Borough	26100	Middlesex	798,900	97,724
East Brunswick Township	56700	Middlesex	5,095,116	623,248
Edison Township	31701	Middlesex	11,073,811	1,354,577
Edison Township	31702	Middlesex	7,471,449	913,927
Helmetta Borough	66900	Middlesex	195,829	23,954
Highland Park Borough	21900	Middlesex	1,524,058	186,427

**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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Jamesburg Borough	53600	Middlesex	\$ 782,107	95,669
Metuchen Borough	22800	Middlesex	1,349,036	165,018
Middlesex Borough	36900	Middlesex	1,357,652	166,072
Middlesex County	71200	Middlesex	15,450,559	1,889,952
Middlesex County	71203	Middlesex	2,227,024	272,415
Middlesex County College	75700	Middlesex	475,622	58,179
Milltown Borough	58500	Middlesex	823,102	100,684
Monroe Township (Middlesex)	62600	Middlesex	3,361,918	411,238
Monroe Twp Fire District 2	68600	Middlesex	627,733	76,786
Monroe Twp Fire District 3	75100	Middlesex	990,440	121,153
New Brunswick City	33700	Middlesex	13,802,160	1,688,316
North Brunswick Township	59400	Middlesex	4,933,870	603,524
Old Bridge Township	47100	Middlesex	5,123,755	626,751
Old Bridge Twp Fire District 2	74800	Middlesex	138,929	16,994
Old Bridge Twp Fire District 4	85002	Middlesex	58,713	7,182
Perth Amboy City	24500	Middlesex	7,753,118	948,381
Piscataway Township	37700	Middlesex	5,061,467	619,132
Plainsboro Township	56200	Middlesex	1,876,837	229,580
Plainsboro Twp Fire District 1	75600	Middlesex	154,028	18,841
Sayreville Borough	40700	Middlesex	5,432,055	664,463
South Amboy City	27600	Middlesex	1,295,354	158,451
South Brunswick Township	50700	Middlesex	4,290,172	524,785
South Plainfield Borough	40600	Middlesex	3,029,056	370,522
South River Borough	39400	Middlesex	1,513,599	185,147
Spotswood Borough	51500	Middlesex	1,017,632	124,479
Woodbridge Township	32400	Middlesex	10,550,686	1,290,587
Woodbridge Twp Fire District 1	45800	Middlesex	1,427,196	174,578
Woodbridge Twp Fire District 2	78500	Middlesex	371,206	45,407
Woodbridge Twp Fire District 7	45900	Middlesex	287,919	35,219
Aberdeen Township	46400	Monmouth	2,161,994	264,461
Allenhurst Borough	43300	Monmouth	458,832	56,126
Allentown Borough	63100	Monmouth	181,224	22,168
Asbury Park City	33200	Monmouth	6,784,970	829,955
Atlantic Highlands	30500	Monmouth	751,078	91,874
Avon By The Sea	22300	Monmouth	575,557	70,404
Belmar Borough	39300	Monmouth	967,578	118,357
Bradley Beach Borough	40900	Monmouth	974,461	119,199
Brielle Borough	50000	Monmouth	805,203	98,495
Brookdale Community College	62500	Monmouth	599,408	73,321
Colts Neck Township	62000	Monmouth	944,700	115,558
Deal Borough	27100	Monmouth	1,030,638	126,070
Eatontown Borough	30300	Monmouth	2,346,373	287,014
Englishtown Borough	44800	Monmouth	245,288	30,004
Fair Haven Borough	42100	Monmouth	706,399	86,409
Freehold Borough	22000	Monmouth	1,578,856	193,130
Freehold Township	56100	Monmouth	3,976,146	486,372
Hazlet Township	50500	Monmouth	2,139,900	261,758
Highlands Borough	41800	Monmouth	662,318	81,016
Holmdel Township	58400	Monmouth	2,079,547	254,376
Howell Township	56000	Monmouth	5,214,643	637,869
Howell Twp Fire District 1	85902	Monmouth	78,887	9,650
Howell Twp Fire District 3	67300	Monmouth	43,667	5,341

**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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Keansburg Borough	26700	Monmouth	\$ 1,948,088	238,295
Keyport Borough	39000	Monmouth	862,795	105,539
Lake Como Borough	46300	Monmouth	292,853	35,823
Little Silver Borough	40100	Monmouth	839,245	102,659
Long Branch City	39900	Monmouth	6,188,701	757,018
Manalapan Township	51000	Monmouth	3,117,278	381,314
Manasquan Borough	26400	Monmouth	965,931	118,155
Marlboro Township	56300	Monmouth	3,671,525	449,110
Matawan Borough	28600	Monmouth	1,176,249	143,882
Middletown Township	37000	Monmouth	5,914,326	723,456
Millstone Township Fire Dist #1	78900	Monmouth	284,463	34,796
Monmouth Beach Borough	58000	Monmouth	447,574	54,748
Monmouth County/Hall of Records	71303	Monmouth	24,576,206	3,006,225
Neptune City Borough	30200	Monmouth	882,867	107,995
Neptune Fire District 1	85702	Monmouth	143,071	17,501
Neptune Township	20200	Monmouth	4,247,627	519,581
Ocean Grove Bd of Fire Comm	76500	Monmouth	61,878	7,569
Ocean Township (Monmouth)	28400	Monmouth	3,347,543	409,480
Oceanport Borough	41400	Monmouth	643,190	78,677
Red Bank Borough	23500	Monmouth	2,208,982	270,208
Rumson Borough	37600	Monmouth	942,107	115,241
Sea Bright Boro	25900	Monmouth	571,316	69,885
Sea Girt Borough	37800	Monmouth	445,431	54,486
Shrewsbury Borough	44700	Monmouth	790,336	96,676
Spring Lake Borough	35700	Monmouth	716,012	87,584
Spring Lake Heights Borough	57300	Monmouth	727,880	89,036
Tinton Falls Borough	50100	Monmouth	2,376,390	290,686
Union Beach Borough	73500	Monmouth	633,184	77,453
Upper Freehold Township	79600	Monmouth	94,553	11,566
Wall Township	51600	Monmouth	3,526,958	431,427
Wall Township Fire District 2	80002	Monmouth	49,868	6,100
Wall Township Fire District 3	85802	Monmouth	40,484	4,952
West Long Branch Borough	46600	Monmouth	1,129,996	138,224
Boonton Town	31500	Morris	1,172,261	143,394
Boonton Township	57200	Morris	639,712	78,251
Butler Borough	61300	Morris	859,837	105,177
Chatham Borough	38200	Morris	1,207,833	147,745
Chatham Township	46500	Morris	1,156,509	141,467
Chester Borough	64100	Morris	287,796	35,204
Chester Township	52900	Morris	723,941	88,554
Denville Township	30000	Morris	1,858,196	227,299
Dover Town	35500	Morris	2,100,420	256,929
East Hanover Township	31300	Morris	2,044,478	250,086
Florham Park Borough	30100	Morris	1,857,150	227,171
Hanover Township	29600	Morris	1,635,990	200,119
Hanover Twp Fire District 2	66500	Morris	152,617	18,669
Hanover Twp Fire District 3	66600	Morris	134,984	16,512
Harding Township	52400	Morris	656,109	80,257
Jefferson Township	51100	Morris	2,134,646	261,115
Kinnelon Borough	58300	Morris	912,454	111,614
Lincoln Park Borough	56800	Morris	1,329,902	162,677
Long Hill Township	57800	Morris	1,212,554	148,323

**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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Madison Borough	30900	Morris	\$ 1,986,995	243,054
Mendham Borough	53400	Morris	660,081	80,743
Mendham Township	53300	Morris	739,806	90,495
Montville Township	39700	Morris	2,236,865	273,619
Morris County	71400	Morris	8,061,674	986,125
Morris County	71403	Morris	2,879,475	352,225
Morris County_Park Commission	71404	Morris	1,002,317	122,606
Morris Plains Borough	52500	Morris	751,855	91,969
Morris Township	51700	Morris	2,963,645	362,521
Morristown Town	32900	Morris	4,420,610	540,740
Mount Arlington Borough	68800	Morris	699,125	85,519
Mount Olive Township	47700	Morris	2,683,336	328,233
Mountain Lakes Borough	42700	Morris	728,724	89,139
Netcong Borough	69100	Morris	402,839	49,276
Parsippany Troy Hills Township	42600	Morris	5,979,290	731,402
Pequannock Township	46200	Morris	1,935,168	236,715
Randolph Township	45500	Morris	1,931,500	236,266
Riverdale Borough	72500	Morris	842,276	103,029
Rockaway Borough	39200	Morris	798,113	97,627
Rockaway Township	41700	Morris	3,066,013	375,043
Roxbury Township	46800	Morris	2,353,669	287,907
Washington Twp (Morris)	58100	Morris	1,451,058	177,497
Wharton Borough	42500	Morris	1,091,266	133,487
Barnegat Township	63300	Ocean	2,799,660	342,462
Bay Head Borough	55600	Ocean	413,861	50,625
Beach Haven Borough	62100	Ocean	587,644	71,882
Beachwood Borough	63400	Ocean	773,723	94,644
Berkeley Township Municipal Bld	53900	Ocean	3,131,965	383,110
Brick Township	55500	Ocean	7,901,964	966,589
Harvey Cedars Borough	66800	Ocean	380,895	46,592
Island Heights Borough	67400	Ocean	84,301	10,312
Jackson Bd Fire District 2	67500	Ocean	216,694	26,507
Jackson Township	49800	Ocean	4,943,810	604,740
Jackson Twp Fire District 3	75200	Ocean	487,519	59,635
Jackson Twp Fire District 4	75400	Ocean	188,609	23,071
Lacey Township	51800	Ocean	2,513,316	307,435
Lakehurst Borough	52700	Ocean	211,344	25,852
Lakewood Township	33800	Ocean	6,994,680	855,607
Lakewood Twp Fire District 1	75000	Ocean	443,008	54,190
Lavallette Borough	67900	Ocean	593,343	72,579
Little Egg Harbor Township	68200	Ocean	2,271,099	277,807
Long Beach Township	55000	Ocean	2,082,339	254,717
Manchester Township	54800	Ocean	3,763,797	460,397
Mantoloking Borough	47400	Ocean	389,334	47,624
Ocean County	71500	Ocean	12,919,202	1,580,310
Ocean County	71503	Ocean	2,998,736	366,813
Ocean Gate Borough	69400	Ocean	278,201	34,030
Ocean Township (Ocean)	61100	Ocean	918,314	112,330
Pine Beach Borough	69900	Ocean	118,140	14,451
Plumsted Fire District #1	85402	Ocean	297,177	36,351
Plumsted Township	72300	Ocean	296,090	36,219
Point Pleasant Beach Borough	46700	Ocean	1,277,793	156,303

**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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Point Pleasant Borough	54200	Ocean	\$ 1,875,657	229,435
Seaside Heights Borough	54700	Ocean	1,402,646	171,575
Seaside Park Borough	55400	Ocean	731,949	89,534
Ship Bottom Borough	61600	Ocean	467,826	57,226
South Toms River Borough	72700	Ocean	402,124	49,189
Stafford Township	56400	Ocean	3,129,597	382,820
Surf City Borough	73100	Ocean	430,701	52,684
Toms River Township	48700	Ocean	9,323,773	1,140,508
Tuckerton Borough	73400	Ocean	365,010	44,649
Bloomingdale Borough	55700	Passaic	857,912	104,942
Clifton City	34800	Passaic	15,581,365	1,905,953
Haledon Borough	42000	Passaic	795,057	97,253
Hawthorne Borough	28200	Passaic	1,891,005	231,313
Little Falls Twp	41600	Passaic	1,136,828	139,060
North Haledon Borough	41900	Passaic	1,165,460	142,562
Passaic City	22501	Passaic	8,014,701	980,379
Passaic City	22502	Passaic	5,460,181	667,903
Passaic County	71600	Passaic	21,948,625	2,684,813
Passaic County	71603	Passaic	3,650,888	446,586
Paterson City	30701	Passaic	18,955,301	2,318,661
Paterson City	30702	Passaic	17,309,132	2,117,298
Pompton Lakes Borough	40300	Passaic	932,325	114,044
Prospect Park Borough	43800	Passaic	921,776	112,754
Ringwood Borough	44900	Passaic	1,169,434	143,048
Totowa Borough	40000	Passaic	1,757,504	214,982
Wanaque Borough	40400	Passaic	1,448,993	177,245
Wayne Township	29400	Passaic	8,187,152	1,001,474
West Milford Township	24200	Passaic	2,712,618	331,814
West Paterson Borough	43000	Passaic	1,498,869	183,346
South Jersey Trans Authority	78600	Regional	772,521	94,497
Carneys Point Township	25700	Salem	795,842	97,349
Lower Alloways Creek Township	54900	Salem	511,164	62,527
Penns Grove Borough	28500	Salem	591,364	72,337
Pennsville Township	26800	Salem	1,072,994	131,251
Salem City	20400	Salem	591,983	72,413
Salem County	71700	Salem	5,718,804	699,539
Salem County	71703	Salem	1,189,426	145,494
Woodstown Borough	48500	Salem	368,553	45,082
Bedminster Township	42300	Somerset	767,791	93,918
Bernards Township	53000	Somerset	2,208,453	270,144
Bernardsville Boro	42200	Somerset	972,724	118,986
Bound Brook Borough	43400	Somerset	1,315,693	160,939
Branchburg Township	55800	Somerset	1,404,070	171,749
Bridgewater Twp	59700	Somerset	3,960,030	484,401
Far Hills Borough	65200	Somerset	230,404	28,184
Franklin Township (Somerset)	59600	Somerset	6,116,171	748,146
Green Brook Township	61900	Somerset	1,032,360	126,281
Hillsborough Township	51200	Somerset	3,011,454	368,369
Manville Borough	41000	Somerset	1,444,734	176,724
Montgomery Township	68700	Somerset	1,561,882	191,054
North Plainfield Borough	21300	Somerset	4,080,714	499,163
Peapack & Gladstone Borough	60400	Somerset	363,889	44,512

**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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Raritan Borough	46100	Somerset	\$ 912,339	111,600
Somerset County Finance Office	71800	Somerset	6,365,275	778,617
Somerset County Finance Office	71803	Somerset	3,046,215	372,621
Somerville Borough	21600	Somerset	1,744,351	213,373
South Bound Brook Borough	48200	Somerset	626,184	76,596
Warren Township	51300	Somerset	1,685,698	206,199
Watchung Borough	29800	Somerset	1,610,344	196,981
NJ Transit Corporation	62300	Statewide	11,521,554	1,409,346
Waterfront Comm of NY Harbor	60600	Statewide	92,181	11,276
Andover Township	63200	Sussex	577,226	70,608
Byram Township	55900	Sussex	830,531	101,593
Franklin Borough	65400	Sussex	626,266	76,606
Hamburg Borough	66000	Sussex	307,518	37,616
Hardyston Township	66700	Sussex	931,522	113,946
Hopatcong Borough	47800	Sussex	1,343,760	164,372
Newton Town	23600	Sussex	1,375,012	168,195
Ogdensburg Borough	69500	Sussex	291,159	35,615
Sparta Township	47500	Sussex	1,937,665	237,020
Stanhope Borough	72900	Sussex	397,171	48,583
Sussex County	71903	Sussex	4,747,893	580,775
Vernon Township	54600	Sussex	1,616,135	197,690
Berkeley Heights Township	49300	Union	1,404,500	171,802
Clark Township	52600	Union	1,975,940	241,702
Cranford Township	25401	Union	2,624,755	321,067
Cranford Township	25402	Union	1,334,827	163,280
Elizabeth City	21001	Union	16,636,173	2,034,980
Elizabeth City	21002	Union	12,744,641	1,558,957
Fanwood Borough	31100	Union	932,958	114,122
Garwood Borough	29700	Union	780,972	95,530
Hillside Township	34301	Union	3,411,215	417,269
Hillside Township	34302	Union	2,593,640	317,261
Kenilworth Borough	31000	Union	1,441,941	176,382
Linden City	35900	Union	12,139,668	1,484,956
Mountainside Borough	39500	Union	1,358,821	166,214
New Providence Borough	50300	Union	1,385,856	169,522
Plainfield City	20600	Union	9,966,240	1,219,096
Rahway City	34100	Union	6,585,524	805,558
Roselle Borough	21800	Union	4,575,458	559,682
Roselle Park Borough	25000	Union	1,700,405	207,998
Scotch Plains Township	34500	Union	2,443,282	298,869
Springfield Township (Union)	26200	Union	3,268,754	399,842
Summit City	28100	Union	4,577,025	559,874
Union County	72000	Union	10,906,970	1,334,169
Union County	72001	Union	2,258,362	276,249
Union County	72003	Union	10,531,608	1,288,254
Union Township (Union)	32600	Union	13,073,050	1,599,129
Westfield Town	20800	Union	4,327,145	529,308
Winfield Township	74100	Union	331,238	40,518
Belvidere Town	63500	Warren	208,626	25,520
Blairstown Township	63600	Warren	120,029	14,682
Greenwich Township (Warren)	65900	Warren	352,437	43,111
Hackettstown Town	56900	Warren	875,428	107,085

**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, 2017

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Independence Twp	60500	Warren	\$ 337,264	41,255
Lopatcong Township	50900	Warren	708,980	86,724
Mansfield Township (Warren)	54100	Warren	597,896	73,136
Phillipsburg Town	38800	Warren	1,831,557	224,041
Pohatcong Township	51900	Warren	631,004	77,186
Warren Co Bd of Chosen Frhldrs	72103	Warren	3,395,317	415,324
Washington Twp (Warren)	60700	Warren	1,328,294	162,480
Palisades Interstate Park Comm	91999	Special Location	591,354	72,336
Total			\$ <u>1,729,193,507</u>	<u>211,519,420</u>

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, 2017

(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.