



**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, 2019

(With Independent Auditors' Report Thereon)

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

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Short Hills, NJ 07078-2702

## 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, 2019, 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, 2019, 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, 2019 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, 2019, and our report thereon, dated March 27, 2020, 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 39 through 62 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  
June 5, 2020

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
State Group:				
Employer:				
State of New Jersey	NJ		\$ 187,777,141	95.5973988600%
Kean University	412		387,729	0.1973929503%
Montclair State University	414		983,984	0.5009465498%
New Jersey Institute of Technology	62400		952,871	0.4851069122%
Stockton University	421		475,602	0.2421291210%
Rowan University	410		761,472	0.3876656238%
Rutgers University	498		3,791,577	1.9302929891%
The College of NJ	415		334,124	0.1701026287%
William Paterson University of New Jersey	413		460,340	0.2343592322%
Palisades Interstate Park Comm	91999		500,108	0.2546051329%
Total State Group			196,424,948	100.0000000000%
Local Group:				
Nonemployer (State of New Jersey)			130,202,000	100.0000000000%
Employer:				
Absecon City	56600	Atlantic	621,788	0.0615564278%
Atlantic City	30801	Atlantic	7,004,015	0.6933909047%
Atlantic City	30802	Atlantic	5,117,780	0.5066554118%
Atlantic County	70100	Atlantic	5,585,239	0.5529334136%
Atlantic County	70103	Atlantic	2,105,044	0.2083973783%
Brigantine City	50201	Atlantic	956,001	0.0946432008%
Brigantine City	50202	Atlantic	956,381	0.0946808205%
Buena Borough	58900	Atlantic	—	0.0000000000%
Egg Harbor City	59900	Atlantic	288,541	0.0285652879%
Egg Harbor Township	58200	Atlantic	2,352,415	0.2328868749%
Galloway Township	53800	Atlantic	1,490,767	0.1475845324%
Hamilton Township (Atlantic)	59100	Atlantic	1,392,703	0.1378762885%
Hammonton Town	36500	Atlantic	716,794	0.0709619326%
Linwood City	54400	Atlantic	483,876	0.0479032694%
Longport Borough	38700	Atlantic	331,224	0.0327908648%
Margate City	32800	Atlantic	1,891,701	0.1872766217%
Mullica Township	68900	Atlantic	266,143	0.0263479070%
Northfield City	45400	Atlantic	667,852	0.0661167205%
Pleasantville City	35100	Atlantic	2,396,559	0.2372570894%
Somers Point City	33500	Atlantic	765,579	0.0757916017%
Ventnor City	32100	Atlantic	2,285,119	0.2262246341%
Allendale Borough	52000	Bergen	523,849	0.0518605588%
Alpine Borough	46000	Bergen	495,014	0.0490059209%
Bergen County	70200	Bergen	19,884,992	1.9685955259%
Bergenfield Borough	29000	Bergen	1,786,561	0.1768678605%
Bogota Borough	28900	Bergen	423,410	0.0419171922%
Carlstadt Borough	21700	Bergen	1,135,357	0.1123992763%
Cliffside Park Borough	25300	Bergen	1,353,323	0.1339777055%
Closter Borough	38400	Bergen	716,136	0.0708967912%
Cresskill Borough	31200	Bergen	1,083,880	0.1073031017%
Demarest Borough	37500	Bergen	538,967	0.0533572266%
Dumont Borough	27800	Bergen	1,223,055	0.1210812959%
East Rutherford Borough	22100	Bergen	1,531,448	0.1516119132%

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Edgewater Borough	44300	Bergen	\$ 1,136,757	0.1125378750%
Elimwood Park Borough	33100	Bergen	1,646,285	0.1629806683%
Emerson Borough	43500	Bergen	635,754	0.0629390487%
Englewood City	27201	Bergen	3,070,788	0.3040051270%
Englewood City	27202	Bergen	1,820,702	0.1802477874%
Englewood Cliffs Borough	44100	Bergen	1,134,357	0.1123002773%
Fair Lawn Borough	32300	Bergen	2,262,220	0.2239576546%
Fairview Borough	26600	Bergen	1,119,541	0.1108335072%
Fort Lee Borough	42900	Bergen	3,513,403	0.3478235961%
Franklin Lakes Borough	43900	Bergen	715,632	0.0708468957%
Garfield City	35800	Bergen	2,083,060	0.2062209830%
Glen Rock Borough	26900	Bergen	699,407	0.0692406359%
Hackensack City	28000	Bergen	7,376,533	0.7302698367%
Harrington Park Borough	44500	Bergen	405,219	0.0401163003%
Hasbrouck Heights Borough	30400	Bergen	1,117,128	0.1105946225%
Haworth Borough	41500	Bergen	333,857	0.0330515293%
Hillsdale Borough	28800	Bergen	631,520	0.0625198867%
Ho-Ho-Kus Borough	29900	Bergen	526,177	0.0520910287%
Leonia Borough	23100	Bergen	736,429	0.0729057791%
Little Ferry Borough	29500	Bergen	913,045	0.0903905972%
Lodi Borough	41100	Bergen	1,591,043	0.1575117622%
Lyndhurst Township	24800	Bergen	1,835,091	0.1816722849%
Mahwah Township	30600	Bergen	1,927,362	0.1908070272%
Maywood Borough	37400	Bergen	862,978	0.0854340112%
Midland Park Borough	54000	Bergen	528,451	0.0523161525%
Montvale Borough	24300	Bergen	910,443	0.0901330016%
Moonachie Borough	48000	Bergen	704,209	0.0697160294%
New Milford Borough	27300	Bergen	1,178,764	0.1166965285%
North Arlington Borough	34000	Bergen	921,980	0.0912751538%
Northvale Borough	48400	Bergen	533,148	0.0527811511%
Norwood Borough	43700	Bergen	519,920	0.0514715915%
Oakland Borough	49600	Bergen	906,450	0.0897376984%
Old Tappan Borough	48900	Bergen	489,863	0.0484959768%
Oradell Borough	23200	Bergen	766,399	0.0758727810%
Palisades Park Borough	35000	Bergen	1,169,960	0.1158249408%
Paramus Borough	27400	Bergen	3,574,299	0.3538522429%
Park Ridge Borough	43200	Bergen	707,526	0.0700444093%
Ramsey Borough	36800	Bergen	1,242,562	0.1230124706%
Ridgefield Borough	27500	Bergen	1,034,096	0.1023745325%
Ridgefield Park Village	35200	Bergen	1,060,487	0.1049872167%
Ridgewood Village	32000	Bergen	2,947,570	0.2918066607%
River Edge Borough	20100	Bergen	765,529	0.0757866518%
River Vale Township	48300	Bergen	809,486	0.0801383535%
Rochelle Park Township	42800	Bergen	686,195	0.0679326603%
Rutherford Borough	31600	Bergen	1,363,131	0.1349486883%
Saddle Brook Township	24400	Bergen	1,180,156	0.1168343352%
Saddle River Borough	50400	Bergen	748,952	0.0741455444%
South Hackensack Township	50600	Bergen	632,880	0.0626545254%
Teaneck Township	21500	Bergen	5,909,180	0.5850032683%
Tenafly Borough	31400	Bergen	1,368,166	0.1354471486%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Upper Saddle River Boro	48800	Bergen	\$ 686,994	0.0680117606%
Waldwick Borough	49001	Bergen	476,211	0.0471444416%
Wallington Borough	34600	Bergen	750,626	0.0743112688%
Washington Township (Bergen)	46900	Bergen	788,048	0.0780160116%
Westwood Borough	40200	Bergen	842,381	0.0833949276%
Woodcliff Lake Borough	47000	Bergen	608,542	0.0602450863%
Wood-Ridge Borough	33300	Bergen	1,002,392	0.0992358662%
Wyckoff Township	47200	Bergen	846,775	0.0838299295%
Beverly City_Municipal Bldg	36600	Burlington	174,322	0.0172577142%
Bordentown City	37900	Burlington	275,612	0.0272853291%
Bordentown Fire District #1	63800	Burlington	103,286	0.0102252170%
Bordentown Twp	52200	Burlington	664,299	0.0657649769%
Bordentown Twp Fire District 2	63700	Burlington	194,182	0.0192238356%
Burlington City	41300	Burlington	894,807	0.0885850523%
Burlington County/Payroll Dept	70300	Burlington	3,608,306	0.3572189040%
Burlington County/Payroll Dept	70303	Burlington	1,026,791	0.1016513443%
Burlington Township	54500	Burlington	1,196,524	0.1184547519%
Chesterfield Township	76000	Burlington	206,208	0.0204143983%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	56,147	0.0055585002%
Cinnaminson Township	29200	Burlington	743,268	0.0735828337%
Cinnaminson Twp Fire Dist #1	64200	Burlington	386,370	0.0382502670%
Delanco Township	45300	Burlington	330,374	0.0327067156%
Delran Township	61700	Burlington	842,180	0.0833750288%
Eastampton Township	59000	Burlington	401,315	0.0397298080%
Edgewater Park Township	61800	Burlington	300,320	0.0297313978%
Evesham Township	55200	Burlington	3,277,991	0.3245180293%
Florence Township	36300	Burlington	728,682	0.0721388334%
Florence Twp. Fire Dist. #1	77600	Burlington	137,443	0.0136067279%
Lumberton Township	61400	Burlington	493,457	0.0488517794%
Mansfield Township (Burlington)	68300	Burlington	320,911	0.0317698875%
Maple Shade Township	29300	Burlington	935,516	0.0926152051%
Medford Lakes Borough	62900	Burlington	191,917	0.0189996027%
Medford Township	49500	Burlington	1,135,091	0.1123729426%
Moorestown Township	39600	Burlington	1,030,657	0.1020340747%
Mount Holly Township	39800	Burlington	573,285	0.0567546764%
Mount Laurel Fire District #1	75300	Burlington	1,144,794	0.1133335305%
Mount Laurel Township	49900	Burlington	1,926,450	0.1907167401%
New Hanover Township	69200	Burlington	21,323	0.0021109570%
North Hanover Township	69300	Burlington	123,822	0.0122582617%
Palmyra Borough	38300	Burlington	384,767	0.0380915715%
Pemberton Borough	69700	Burlington	109,754	0.0108655429%
Pemberton Township	62800	Burlington	1,073,416	0.1062671755%
Riverside Township	25100	Burlington	422,663	0.0418432399%
Riverton Borough	37100	Burlington	120,014	0.0118812732%
Springfield Township (Burl)	72800	Burlington	204,122	0.0202078862%
Westampton Township	62200	Burlington	850,076	0.0841567253%
Willingboro Township	49100	Burlington	2,488,245	0.2463339173%
Audubon Borough	23400	Camden	457,754	0.0453172159%
Barrington Borough	48100	Camden	356,678	0.0353107869%
Bellmawr Borough	37300	Camden	586,678	0.0580805708%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Berlin Borough	52800	Camden	\$ 450,887	0.0446373894%
Berlin Township	52300	Camden	440,226	0.0435819604%
Brooklawn Borough	47300	Camden	149,679	0.0148180804%
Camden City	21201	Camden	—	0.0000000000%
Camden City	21202	Camden	4,878,468	0.4829637487%
Camden Co Bd of Chosen Frhldrs	70401	Camden	9,377,923	0.9284055664%
Camden Co Bd of Chosen Frhldrs	70403	Camden	2,515,059	0.2489884781%
Camden Co Bd. of Ch Freeholders	70402	Camden	21,458	0.0021243218%
Camden County Regional Police	70404	Camden	6,816,724	0.6748492717%
Cherry Hill Fire Dist 13	75800	Camden	2,709,539	0.2682418154%
Cherry Hill Township	33000	Camden	3,898,145	0.3859126927%
Chesilhurst Borough	59800	Camden	148,404	0.0146918566%
Clementon Borough	64400	Camden	286,908	0.0284036224%
Collingswood Borough	25801	Camden	562,187	0.0556559848%
Collingswood Borough	25802	Camden	379,435	0.0375637085%
Gibbsboro Borough	65600	Camden	102,643	0.0101615606%
Gloucester City	32200	Camden	1,306,103	0.1293029699%
Gloucester Township	48600	Camden	3,955,857	0.3916261265%
Gloucester Twp Fire District 2	75900	Camden	122,746	0.0121517387%
Gloucester Twp Fire District 4	65700	Camden	117,791	0.0116611983%
Gloucester Twp Fire District 5	77000	Camden	107,037	0.0105965624%
Gloucester Twp Fire District 6	76100	Camden	56,329	0.0055765181%
Haddon Heights Borough	40500	Camden	424,864	0.0420611368%
Haddon Township	22200	Camden	742,716	0.0735281862%
Haddon Twp Fire District 1	85102	Camden	36,542	0.0036176237%
Haddonfield Borough	38600	Camden	543,837	0.0538393521%
Hi-Nella Borough	77100	Camden	14,914	0.0014764720%
Laurel Springs Borough	67800	Camden	162,890	0.0161259570%
Lawnside Borough	68000	Camden	165,366	0.0163710786%
Lindenwold Borough	55300	Camden	1,098,574	0.1087577939%
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	0.0000000000%
Magnolia Borough	60800	Camden	274,268	0.0271522743%
Merchantville Borough	38900	Camden	306,180	0.0303115323%
Mount Ephraim Borough	37200	Camden	313,126	0.0309991798%
Oaklyn Borough	33600	Camden	262,461	0.0259833924%
Pennsauken Township	20900	Camden	2,655,084	0.2628508215%
Pine Hill Borough	55100	Camden	519,194	0.0513997182%
Pine Hill Fire District 1	77200	Camden	22,225	0.0022002541%
Pine Valley Borough	70000	Camden	11,995	0.0011874937%
Runnemede Borough	38500	Camden	451,851	0.0447328245%
Somerdale Borough	61000	Camden	366,288	0.0362621679%
Stratford Borough	61500	Camden	396,906	0.0392933211%
Voorhees Fire District	76300	Camden	679,281	0.0672481808%
Voorhees Township	53100	Camden	1,402,639	0.1388599432%
Waterford Township	53200	Camden	523,379	0.0518140293%
Winslow Township	53500	Camden	2,253,727	0.2231168556%
Winslow Twp Fire District 1	79902	Camden	464,746	0.0460094174%
Woodlynne Borough	51400	Camden	85,583	0.0084726366%
Avalon Borough	57400	Cape May	417,113	0.0412937951%
Cape May City	44400	Cape May	913,390	0.0904247519%



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As of and for the year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Cape May County	70500	Cape May	\$ 3,493,242	0.3458276761%
Lower Township	57600	Cape May	1,142,987	0.1131546392%
Middle Township	57900	Cape May	1,344,409	0.1330952279%
North Wildwood City	26000	Cape May	912,869	0.0903731734%
Ocean City	20700	Cape May	3,690,022	0.3653087112%
Sea Isle City	57700	Cape May	588,675	0.0582782719%
Stone Harbor Borough	57500	Cape May	351,979	0.0348455903%
West Wildwood Borough	59200	Cape May	78,239	0.0077455875%
Wildwood City	34900	Cape May	1,624,869	0.1608605044%
Wildwood Crest Borough	53700	Cape May	445,632	0.0441171493%
Bridgeton City	36200	Cumberland	1,781,111	0.1763283156%
Cumberland County	70600	Cumberland	3,146,520	0.3115025238%
Cumberland County	70603	Cumberland	847,035	0.0838556692%
Millville City	22600	Cumberland	1,761,599	0.1743966460%
Vineland City	26500	Cumberland	3,901,614	0.3862561204%
Belleville Township	35400	Essex	5,331,108	0.5277746834%
Bloomfield Township	32700	Essex	5,761,711	0.5704039758%
Caldwell Borough	40800	Essex	678,240	0.0671451228%
Cedar Grove Township	28700	Essex	1,140,267	0.1128853617%
East Orange City	23800	Essex	9,158,531	0.9066859645%
Essex County	70700	Essex	27,393,363	2.7119172008%
Essex County College	62700	Essex	112,029	0.0110907657%
Essex Fells Borough	27900	Essex	438,202	0.0433815863%
Fairfield Township (Essex)	36700	Essex	1,128,829	0.1117530105%
Glen Ridge Borough	25500	Essex	656,371	0.0649801123%
Irvington Township	29100	Essex	7,790,857	0.7712875235%
Livingston Township	36000	Essex	2,398,791	0.2374780553%
Maplewood Township	23900	Essex	3,149,392	0.3117868491%
Millburn Township	26300	Essex	3,342,959	0.3309498003%
Montclair Township	28300	Essex	6,202,635	0.6140550376%
Newark City	21101	Essex	31,464,916	3.1149971226%
Newark City	21102	Essex	19,537,512	1.9341953324%
North Caldwell Borough	38000	Essex	510,732	0.0505619882%
Nutley Township	32500	Essex	3,223,947	0.3191677241%
Orange City	24900	Essex	4,969,657	0.4919913740%
Roseland Borough	43600	Essex	825,788	0.0817522362%
South Orange Village	35600	Essex	2,451,244	0.2426708530%
Verona Township	34200	Essex	949,688	0.0940182198%
West Caldwell Township	36100	Essex	808,225	0.0800135157%
West Orange Township	24700	Essex	5,568,001	0.5512268678%
Clayton Borough	64300	Gloucester	367,540	0.0363861147%
Deptford Township	63000	Gloucester	1,764,086	0.1746428566%
Deptford Twp Fire District	64900	Gloucester	340,649	0.0337239310%
East Greenwich Township	59300	Gloucester	408,108	0.0404023086%
Elk Township	60900	Gloucester	229,946	0.0227644380%
Franklin Township (Gloucester)	56500	Gloucester	673,765	0.0667021020%
Glassboro Borough	45201	Gloucester	1,237,404	0.1225018335%
Glassboro Borough	45202	Gloucester	171,407	0.0169691320%
Gloucester County	70800	Gloucester	3,210,858	0.3178719254%
Gloucester County	70803	Gloucester	1,095,659	0.1084692116%

**STATE OF NEW JERSEY  
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Greenwich Township (Gloucester)	45000	Gloucester	\$ 436,095	0.0431729953%
Harrison Township (Gloucester)	60000	Gloucester	488,690	0.0483798509%
Logan Township	57000	Gloucester	532,256	0.0526928439%
Mantua Township	68400	Gloucester	782,612	0.0774778527%
Monroe Township (Gloucester)	45100	Gloucester	1,852,077	0.1833538830%
Newfield Borough	74700	Gloucester	—	0.0000000000%
Paulsboro Borough	39100	Gloucester	363,539	0.0359900195%
Pitman Borough	41200	Gloucester	352,728	0.0349197406%
South Harrison Township	72600	Gloucester	82,516	0.0081690065%
Washington Twp (Gloucester)	49400	Gloucester	1,995,593	0.1975618321%
Washington Twp Bd of Fire Comm	78700	Gloucester	498,838	0.0493844933%
Wenonah Borough	73900	Gloucester	15,699	0.0015541863%
West Deptford Township	47900	Gloucester	1,165,444	0.1153778611%
Westville Borough	22700	Gloucester	277,349	0.0274572904%
Woodbury City	24000	Gloucester	814,623	0.0806469117%
Woodbury Heights Borough	60100	Gloucester	160,362	0.0158756873%
Woolwich Township	74200	Gloucester	535,283	0.0529925141%
Bayonne City	20300	Hudson	11,484,477	1.1369524333%
East Newark Borough	34700	Hudson	174,033	0.0172291035%
Guttenberg Town	25600	Hudson	509,845	0.0504741760%
Harrison Town (Hudson)	31800	Hudson	2,117,678	0.2096481324%
Hoboken City	23301	Hudson	4,409,915	0.4365774419%
Hoboken City	23302	Hudson	4,010,451	0.3970308812%
Hudson County	70900	Hudson	13,289,745	1.3156722692%
Hudson County	70903	Hudson	2,220,393	0.2198168209%
Jersey City	38101	Hudson	24,941,884	2.4692230830%
Jersey City Fire Dept.	38102	Hudson	17,471,070	1.7296195158%
Kearny Town	31900	Hudson	5,976,377	0.5916557082%
Lambertville City Fire District 1	86102	Hudson	23,505	0.0023269729%
North Bergen Township	23701	Hudson	3,367,512	0.3333805242%
North Hudson Reg Fire & Rescue	79000	Hudson	8,196,061	0.8114023388%
Secaucus Town	24600	Hudson	2,115,976	0.2094796360%
Union City	22400	Hudson	5,493,305	0.5438320340%
Weehawken Township	27700	Hudson	1,599,083	0.1583077147%
West New York Town	23000	Hudson	3,591,982	0.3556028433%
Clinton Town	64500	Hunterdon	273,155	0.0270420884%
Clinton Township	64600	Hunterdon	676,283	0.0669513816%
Delaware Township	64800	Hunterdon	181,913	0.0180092161%
Flemington Borough	65300	Hunterdon	380,470	0.0376661725%
Franklin Township (Hunterdon)	75500	Hunterdon	131,904	0.0130583721%
Frenchtown Borough	65500	Hunterdon	42,350	0.0041926102%
High Bridge Borough	67000	Hunterdon	211,578	0.0209460232%
Holland Township	67100	Hunterdon	152,423	0.0150897338%
Hunterdon County	71000	Hunterdon	570,776	0.0565062878%
Hunterdon County	71003	Hunterdon	390,324	0.0386417093%
Lambertville City	67700	Hunterdon	195,340	0.0193384765%
Lebanon Township	54300	Hunterdon	251,258	0.0248743059%
Raritan Township	61200	Hunterdon	1,002,456	0.0992422022%
Readington Township	72400	Hunterdon	725,571	0.0718308473%
Tewksbury Township	73300	Hunterdon	254,454	0.0251907069%

**STATE OF NEW JERSEY  
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Schedule of Employer and Nonemployer Allocations

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Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
West Amwell Township	74000	Hunterdon	\$ 138,212	0.0136828581%
East Windsor Township	50800	Mercer	1,334,769	0.1321408770%
Ewing Township	43100	Mercer	2,824,883	0.2796607630%
Hamilton Township (Mercer)	33900	Mercer	5,495,628	0.5440620088%
Hamilton Twp Fire District 2	74400	Mercer	503,956	0.0498911705%
Hamilton Twp Fire District 3	66100	Mercer	536,905	0.0531530906%
Hamilton Twp Fire District 4	66200	Mercer	364,332	0.0360685257%
Hamilton Twp Fire District 5	66300	Mercer	181,155	0.0179341748%
Hamilton Twp Fire District 6	74600	Mercer	362,268	0.0358641916%
Hamilton Twp Fire District 7	66400	Mercer	497,892	0.0492908402%
Hamilton Twp Fire District 8	74300	Mercer	183,239	0.0181404888%
Hamilton Twp Fire District 9	74500	Mercer	419,233	0.0415036731%
Hightstown Borough	24100	Mercer	367,527	0.0363848277%
Hopewell Township (Mercer)	67200	Mercer	912,288	0.0903156549%
Hopewell Twp Fire District 1	77500	Mercer	272,979	0.0270246645%
Lawrence Township (Mercer)	22900	Mercer	1,914,672	0.1895507292%
Mercer County	71100	Mercer	7,850,930	0.7772346940%
Mercer County	71103	Mercer	1,718,082	0.1700885039%
Pennington Borough	69800	Mercer	90,183	0.0089280323%
Princeton	86001	Mercer	1,844,078	0.1825619895%
Princeton Borough	20500	Mercer	—	0.0000000000%
Princeton Township	25200	Mercer	—	0.0000000000%
Robbinsville Township	73700	Mercer	1,231,519	0.1219192240%
Trenton City	33401	Mercer	7,608,359	0.7532203929%
Trenton City	33402	Mercer	6,636,323	0.6569897421%
West Windsor Township	49700	Mercer	1,892,885	0.1873938366%
Carteret Borough	21400	Middlesex	2,276,084	0.2253301776%
Cranbury Township	64700	Middlesex	526,246	0.0520978596%
Dunellen Borough	26100	Middlesex	440,460	0.0436051262%
East Brunswick Township	56700	Middlesex	3,045,312	0.3014830269%
Edison Township	31701	Middlesex	6,571,653	0.6505874729%
Edison Township	31702	Middlesex	4,228,833	0.4186504940%
Helmetta Borough	66900	Middlesex	54,539	0.0053993098%
Highland Park Borough	21900	Middlesex	837,812	0.0829426009%
Jamesburg Borough	53600	Middlesex	414,190	0.0410044209%
Metuchen Borough	22800	Middlesex	809,953	0.0801845860%
Middlesex Borough	36900	Middlesex	907,123	0.0898043248%
Middlesex County	71200	Middlesex	9,558,048	0.9462377722%
Middlesex County	71203	Middlesex	1,339,007	0.1325604350%
Middlesex County College	75700	Middlesex	272,175	0.0269450693%
Milltown Borough	58500	Middlesex	484,282	0.0479434630%
Monroe Township (Middlesex)	62600	Middlesex	2,079,027	0.2058217197%
Monroe Twp Fire District 1	78400	Middlesex	45,157	0.0044705006%
Monroe Twp Fire District 2	68600	Middlesex	402,543	0.0398513788%
Monroe Twp Fire District 3	75100	Middlesex	565,885	0.0560220833%
New Brunswick City	33700	Middlesex	8,225,358	0.8143027142%
North Brunswick Township	59400	Middlesex	3,225,536	0.3193250336%
Old Bridge Township	47100	Middlesex	3,013,519	0.2983355498%
Old Bridge Twp Fire District 2	74800	Middlesex	90,596	0.0089689189%
Old Bridge Twp Fire District 4	85002	Middlesex	—	0.0000000000%

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Schedule of Employer and Nonemployer Allocations

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Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Perth Amboy City	24500	Middlesex	\$ 4,805,472	0.4757372132%
Piscataway Township	37700	Middlesex	2,899,264	0.2870244121%
Plainsboro Township	56200	Middlesex	1,177,451	0.1165665428%
Plainsboro Twp Fire District 1	75600	Middlesex	63,194	0.0062561466%
Sayreville Borough	40700	Middlesex	2,867,244	0.2838544622%
South Amboy City	27600	Middlesex	747,530	0.0740047677%
South Brunswick Township	50700	Middlesex	2,509,744	0.2484622981%
South Plainfield Borough	40600	Middlesex	1,858,139	0.1839540153%
South River Borough	39400	Middlesex	1,001,490	0.0991465691%
Spotswood Borough	51500	Middlesex	562,859	0.0557225122%
Woodbridge Township	32400	Middlesex	6,315,627	0.6252411394%
Woodbridge Twp Fire District 1	45800	Middlesex	818,088	0.0809899434%
Woodbridge Twp Fire District 2	78500	Middlesex	234,475	0.0232128047%
Woodbridge Twp Fire District 7	45900	Middlesex	175,649	0.0173890860%
Aberdeen Township	46400	Monmouth	1,155,690	0.1144122242%
Allenhurst Borough	43300	Monmouth	245,019	0.0242566508%
Allentown Borough	63100	Monmouth	118,446	0.0117260427%
Asbury Park City	33200	Monmouth	3,734,553	0.3697172384%
Atlantic Highlands	30500	Monmouth	436,651	0.0432280388%
Avon By The Sea	22300	Monmouth	311,506	0.0308388013%
Belmar Borough	39300	Monmouth	704,243	0.0697193954%
Bradley Beach Borough	40900	Monmouth	628,376	0.0622086336%
Brielle Borough	50000	Monmouth	516,729	0.0511556855%
Brookdale Community College	62500	Monmouth	314,819	0.0311667852%
Colts Neck Township	62000	Monmouth	561,086	0.0555469869%
Deal Borough	27100	Monmouth	641,312	0.0634892855%
Eatontown Borough	30300	Monmouth	1,300,810	0.1287789679%
Englishtown Borough	44800	Monmouth	120,923	0.0119712634%
Fair Haven Borough	42100	Monmouth	413,505	0.0409366065%
Freehold Borough	22000	Monmouth	914,292	0.0905140490%
Freehold Township	56100	Monmouth	2,135,009	0.2113638851%
Hazlet Township	50500	Monmouth	1,177,305	0.1165520889%
Highlands Borough	41800	Monmouth	371,297	0.0367580542%
Holmdel Township	58400	Monmouth	1,418,767	0.1404566001%
Howell Township	56000	Monmouth	3,146,982	0.3115482614%
Howell Twp Fire District 1	85902	Monmouth	28,640	0.0028353331%
Howell Twp Fire District 3	67300	Monmouth	38,793	0.0038404706%
Keansburg Borough	26700	Monmouth	1,093,104	0.1082162690%
Keyport Borough	39000	Monmouth	468,228	0.0463541321%
Lake Como Borough	46300	Monmouth	—	0.0000000000%
Little Silver Borough	40100	Monmouth	485,525	0.0480665188%
Long Branch City	39900	Monmouth	3,554,546	0.3518967145%
Manalapan Township	51000	Monmouth	1,948,109	0.1928609607%
Manasquan Borough	26400	Monmouth	481,191	0.0476374569%
Marlboro Township	56300	Monmouth	2,233,590	0.2211233115%
Matawan Borough	28600	Monmouth	676,689	0.0669915752%
Middletown Township	37000	Monmouth	3,513,202	0.3478036973%
Millstone Township Fire Dist #1	78900	Monmouth	146,262	0.0144798006%
Monmouth Beach Borough	58000	Monmouth	285,178	0.0282323541%
Monmouth County/Hall of Records	71303	Monmouth	14,009,736	1.3869507018%

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Schedule of Employer and Nonemployer Allocations

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Neptune City Borough	30200	Monmouth	\$ 524,557	0.0519306502%
Neptune Fire District 1	85702	Monmouth	101,432	0.0100416727%
Neptune Township	20200	Monmouth	2,531,858	0.2506515633%
Ocean Grove Bd of Fire Comm	76500	Monmouth	36,547	0.0036181187%
Ocean Township (Monmouth)	28400	Monmouth	2,055,648	0.2035072207%
Oceanport Borough	41400	Monmouth	391,401	0.0387483313%
Red Bank Borough	23500	Monmouth	1,265,903	0.1253232077%
Rumson Borough	37600	Monmouth	590,497	0.0584586482%
Sea Bright Boro	25900	Monmouth	339,098	0.0335703834%
Sea Girt Borough	37800	Monmouth	295,828	0.0292866941%
Shrewsbury Borough	44700	Monmouth	457,392	0.0452813783%
Spring Lake Borough	35700	Monmouth	402,070	0.0398045523%
Spring Lake Heights Borough	57300	Monmouth	429,817	0.0425514792%
Tinton Falls Borough	50100	Monmouth	1,450,988	0.1436464488%
Union Beach Borough	73500	Monmouth	429,148	0.0424852488%
Upper Freehold Township	79600	Monmouth	62,314	0.0061690275%
Wall Township	51600	Monmouth	2,228,799	0.2206490070%
Wall Township Fire District 2	80002	Monmouth	27,822	0.0027543519%
Wall Township Fire District 3	85802	Monmouth	26,733	0.0026465419%
West Long Branch Borough	46600	Monmouth	653,913	0.0647367726%
Boonton Town	31500	Morris	661,743	0.0655119353%
Boonton Township	57200	Morris	387,980	0.0384096555%
Butler Borough	61300	Morris	506,217	0.0501150074%
Chatham Borough	38200	Morris	683,845	0.0677000125%
Chatham Township	46500	Morris	676,849	0.0670074151%
Chester Borough	64100	Morris	—	0.0000000000%
Chester Township	52900	Morris	596,780	0.0590806593%
Denville Township	30000	Morris	1,029,172	0.1018870611%
Dover Town	35500	Morris	1,255,222	0.1242657987%
East Hanover Township	31300	Morris	1,252,435	0.1239898883%
Florham Park Borough	30100	Morris	1,092,852	0.1081913213%
Hanover Township	29600	Morris	910,923	0.0901805212%
Hanover Twp Fire District 2	66500	Morris	87,698	0.0086820196%
Hanover Twp Fire District 3	66600	Morris	97,617	0.0096639913%
Harding Township	52400	Morris	288,411	0.0285524180%
Jefferson Township	51100	Morris	1,110,125	0.1099013320%
Kinnelon Borough	58300	Morris	556,531	0.0550960461%
Lincoln Park Borough	56800	Morris	699,772	0.0692767706%
Long Hill Township	57800	Morris	671,995	0.0665268737%
Madison Borough	30900	Morris	1,243,744	0.1231294875%
Mendham Borough	53400	Morris	378,250	0.0374463946%
Mendham Township	53300	Morris	404,239	0.0400192812%
Montville Township	39700	Morris	1,315,597	0.1302428670%
Morris County	71400	Morris	4,571,960	0.4526197446%
Morris County	71403	Morris	1,629,565	0.1613254040%
Morris County Park Commission	71404	Morris	609,369	0.0603269585%
Morris Plains Borough	52500	Morris	487,842	0.0482958997%
Morris Township	51700	Morris	1,642,631	0.1626189257%
Morristown Town	32900	Morris	2,512,005	0.2486861350%
Mount Arlington Borough	68800	Morris	442,804	0.0438371800%

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Schedule of Employer and Nonemployer Allocations

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Mount Olive Township	47700	Morris	\$ 1,546,472	0.1530992751%
Mountain Lakes Borough	42700	Morris	442,664	0.0438233201%
Netcong Borough	69100	Morris	242,296	0.0239870764%
Parsippany Troy Hills Township	42600	Morris	3,556,391	0.3520793678%
Pequannock Township	46200	Morris	1,141,984	0.1130553431%
Randolph Township	45500	Morris	1,079,191	0.1068388951%
Riverdale Borough	72500	Morris	534,447	0.0529097509%
Rockaway Borough	39200	Morris	492,426	0.0487497114%
Rockaway Township	41700	Morris	1,685,956	0.1669080600%
Roxbury Township	46800	Morris	1,432,112	0.1417777425%
Washington Twp (Morris)	58100	Morris	870,079	0.0861370036%
Wharton Borough	42500	Morris	634,105	0.0627757993%
Barnegat Township	63300	Ocean	1,702,071	0.1685034299%
Bay Head Borough	55600	Ocean	242,701	0.0240271710%
Beach Haven Borough	62100	Ocean	348,476	0.0344987966%
Beachwood Borough	63400	Ocean	546,568	0.0541097185%
Berkeley Township Municipal Bld	53900	Ocean	1,906,657	0.1887572517%
Brick Township	55500	Ocean	5,041,482	0.4991019815%
Harvey Cedars Borough	66800	Ocean	244,085	0.0241641857%
Island Heights Borough	67400	Ocean	76,063	0.0075301655%
Jackson Bd Fire District 2	67500	Ocean	131,350	0.0130035266%
Jackson Township	49800	Ocean	2,981,857	0.2952010415%
Jackson Twp Fire District 3	75200	Ocean	283,513	0.0280675206%
Jackson Twp Fire District 4	75400	Ocean	117,634	0.0116456555%
Lacey Township	51800	Ocean	1,541,555	0.1526124967%
Lakehurst Borough	52700	Ocean	147,845	0.0146365161%
Lakewood Township	33800	Ocean	4,328,488	0.4285162454%
Lakewood Twp Fire District 1	75000	Ocean	293,161	0.0290226636%
Lavallette Borough	67900	Ocean	358,555	0.0354966081%
Little Egg Harbor Township	68200	Ocean	1,376,779	0.1362998275%
Long Beach Township	55000	Ocean	1,180,387	0.1168572040%
Manchester Township	54800	Ocean	2,219,492	0.2197276228%
Mantoloking Borough	47400	Ocean	256,078	0.0253514814%
Ocean County	71500	Ocean	8,071,238	0.7990449790%
Ocean County	71503	Ocean	1,816,832	0.1798646611%
Ocean Gate Borough	69400	Ocean	170,976	0.0169264634%
Ocean Township (Ocean)	61100	Ocean	609,961	0.0603855659%
Pine Beach Borough	69900	Ocean	119,305	0.0118110829%
Plumsted Fire District #1	85402	Ocean	172,159	0.0170435793%
Plumsted Township	72300	Ocean	211,170	0.0209056316%
Point Pleasant Beach Borough	46700	Ocean	684,236	0.0677387212%
Point Pleasant Borough	54200	Ocean	1,120,884	0.1109664629%
Seaside Heights Borough	54700	Ocean	737,874	0.0730488328%
Seaside Park Borough	55400	Ocean	398,440	0.0394451857%
Ship Bottom Borough	61600	Ocean	323,404	0.0320166922%
South Toms River Borough	72700	Ocean	215,641	0.0213482564%
Stafford Township	56400	Ocean	1,947,217	0.1927726536%
Surf City Borough	73100	Ocean	274,300	0.0271554423%
Toms River Township	48700	Ocean	5,771,312	0.5713544658%
Tuckerton Borough	73400	Ocean	239,035	0.0236642404%

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Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Bloomington Borough	55700	Passaic	\$ 542,405	0.0536975854%
Borough of Woodland Park	43000	Passaic	914,213	0.0905062281%
Clifton City	34800	Passaic	8,454,679	0.8370052778%
Haledon Borough	42000	Passaic	492,510	0.0487580273%
Hawthorne Borough	28200	Passaic	1,020,256	0.1010043855%
Little Falls Twp	41600	Passaic	878,827	0.0870030473%
North Haledon Borough	41900	Passaic	731,877	0.0724551354%
Passaic City	22501	Passaic	4,669,071	0.4622336424%
Passaic City	22502	Passaic	3,144,360	0.3112886859%
Passaic County	71600	Passaic	13,539,646	1.3404122334%
Passaic County	71603	Passaic	2,093,833	0.2072874998%
Paterson City	30701	Passaic	11,459,459	1.1344756748%
Paterson City	30702	Passaic	10,843,255	1.0734720577%
Pompton Lakes Borough	40300	Passaic	524,104	0.0518858036%
Prospect Park Borough	43800	Passaic	598,321	0.0592332169%
Ringwood Borough	44900	Passaic	738,958	0.0731561477%
Totowa Borough	40000	Passaic	980,446	0.0970632329%
Wanaque Borough	40400	Passaic	846,858	0.0838381464%
Wayne Township	29400	Passaic	4,506,505	0.4461397611%
West Milford Township	24200	Passaic	1,524,634	0.1509373336%
South Jersey Trans Authority	78600	Regional	402,259	0.0398232631%
Carneys Point Township	25700	Salem	483,763	0.0478920825%
Lower Alloways Creek Township	54900	Salem	271,401	0.0268684440%
Penns Grove Borough	28500	Salem	300,017	0.0297014011%
Pennsville Township	26800	Salem	605,274	0.0599215573%
Salem City	20400	Salem	388,160	0.0384274753%
Salem County	71700	Salem	3,101,859	0.3070811268%
Salem County	71703	Salem	588,861	0.0582966858%
Woodstown Borough	48500	Salem	214,333	0.0212187656%
Bedminster Township	42300	Somerset	508,794	0.0503701280%
Bernards Township	53000	Somerset	1,254,279	0.1241724426%
Bernardsville Boro	42200	Somerset	579,899	0.0574094562%
Bound Brook Borough	43400	Somerset	744,449	0.0736997516%
Branchburg Township	55800	Somerset	776,461	0.0768689095%
Bridgewater Twp	59700	Somerset	2,247,675	0.2225177133%
Far Hills Borough	65200	Somerset	161,774	0.0160154740%
Franklin Township (Somerset)	59600	Somerset	3,483,586	0.3448717412%
Green Brook Township	61900	Somerset	642,333	0.0635903635%
Hillsborough Township	51200	Somerset	1,741,896	0.1724460675%
Manville Borough	41000	Somerset	747,003	0.0739525952%
Montgomery Township	68700	Somerset	975,738	0.0965971453%
North Plainfield Borough	21300	Somerset	2,495,107	0.2470132488%
Peapack & Gladstone Borough	60400	Somerset	187,237	0.0185362871%
Raritan Borough	46100	Somerset	497,794	0.0492811383%
Somerset County Finance Office	71800	Somerset	3,510,050	0.3474916523%
Somerset County Finance Office	71803	Somerset	1,870,516	0.1851793266%
Somerville Borough	21600	Somerset	1,031,444	0.1021119870%
South Bound Brook Borough	48200	Somerset	380,440	0.0376632026%
Warren Township	51300	Somerset	986,222	0.0976350514%
Watchung Borough	29800	Somerset	890,266	0.0881354976%

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As of and for the year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
NJ Transit Corporation	62300	Statewide	\$ 7,438,235	0.7363782767%
Waterfront Comm of NY Harbor	60600	Statewide	55,963	0.0055402844%
Andover Township	63200	Sussex	342,947	0.0339514308%
Byram Township	55900	Sussex	486,000	0.0481135434%
Franklin Borough	65400	Sussex	403,479	0.0399440419%
Hamburg Borough	66000	Sussex	172,187	0.0170463512%
Hardyston Township	66700	Sussex	552,893	0.0547358876%
Hopatcong Borough	47800	Sussex	743,737	0.0736292643%
Newton Town	23600	Sussex	774,309	0.0766558635%
Ogdensburg Borough	69500	Sussex	140,083	0.0138680854%
Sparta Township	47500	Sussex	1,034,181	0.1023829474%
Stanhope Borough	72900	Sussex	246,681	0.0244211872%
Sussex County	71903	Sussex	2,639,110	0.2612694105%
Vernon Township	54600	Sussex	981,984	0.0972154934%
Berkeley Heights Township	49300	Union	853,365	0.0844823333%
Clark Township	52600	Union	1,106,516	0.1095440444%
Cranford Township	25401	Union	1,481,275	0.1466448333%
Cranford Township	25402	Union	773,878	0.0766131949%
Elizabeth City	21001	Union	9,095,795	0.9004751595%
Elizabeth City	21002	Union	7,089,212	0.7018253276%
Fanwood Borough	31100	Union	569,711	0.0564008538%
Garwood Borough	29700	Union	451,094	0.0446578822%
Hillside Township	34301	Union	1,736,309	0.1718929597%
Hillside Township	34302	Union	1,543,664	0.1528212857%
Kenilworth Borough	31000	Union	803,932	0.0795885127%
Linden City	35900	Union	6,698,706	0.6631656005%
Mountainside Borough	39500	Union	713,560	0.0706417696%
New Providence Borough	50300	Union	826,390	0.0818118336%
Plainfield City	20600	Union	5,400,840	0.5346780859%
Rahway City	34100	Union	3,638,135	0.3601719470%
Roselle Borough	21800	Union	2,503,075	0.2478020733%
Roselle Park Borough	25000	Union	972,932	0.0963193539%
Scotch Plains Township	34500	Union	1,348,444	0.1334946891%
Springfield Township (Union)	26200	Union	1,994,759	0.1974792669%
Summit City	28100	Union	2,612,719	0.2586567263%
Union County	72000	Union	6,595,480	0.6529463235%
Union County	72001	Union	1,597,728	0.1581735709%
Union County	72003	Union	6,609,992	0.6543829979%
Union Township (Union)	32600	Union	7,571,547	0.7495760395%
Westfield Town	20800	Union	2,541,601	0.2516161112%
Winfield Township	74100	Union	226,588	0.0224319991%
Belvidere Town	63500	Warren	123,737	0.0122498467%
Blairstown Township	63600	Warren	139,718	0.0138319507%
Greenwich Township (Warren)	65900	Warren	320,489	0.0317281099%
Hackettstown Town	56900	Warren	543,937	0.0538492520%
Independence Twp	60500	Warren	196,173	0.0194209427%
Lopatcong Township	50900	Warren	423,567	0.0419327351%
Mansfield Township (Warren)	54100	Warren	363,775	0.0360133832%
Phillipsburg Town	38800	Warren	1,100,118	0.1089106484%
Pohatcong Township	51900	Warren	363,113	0.0359478459%



**STATE OF NEW JERSEY**  
**POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Employer and Nonemployer Allocations  
As of and for the year ended June 30, 2019

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
Warren Co Bd of Chosen Frhldr	72103	Warren	\$ 1,960,486	0.1940862721%
Washington Twp (Warren)	60700	Warren	767,978	0.0760291005%
Palisades Interstate Park Comm	91999	Special Location	—	0.0000000000%
Total Employer			<u>1,010,110,596</u>	<u>100.0000000000%</u>
Total Local Group			<u>1,140,312,596</u>	
Total			<u>\$ 1,336,737,544</u>	

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

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**STATE OF NEW JERSEY  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources				
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Total deferred outflows of resources	
<b>State Group:</b>								
<b>Employer:</b>								
State of New Jersey			\$ 4,016,704,210	—	53,192,182	51,016,332	2,830,049	107,038,563
Kean University	412		8,293,835	—	109,833	105,340	80,785	295,958
Montclair State University	414		21,048,210	—	278,736	267,334	2,187,878	2,733,948
New Jersey Institute of Technology	62400		20,382,678	—	269,923	258,881	1,003,239	1,532,043
Richard Stockton College of New Jersey	421		10,173,510	—	134,725	129,214	2,674,185	2,938,124
Rowan University	410		16,288,499	—	215,704	206,881	534,140	956,725
Rutgers, The State University of New Jersey	498		81,104,884	—	1,074,051	1,030,117	11,498,639	13,602,807
The College of New Jersey	415		7,147,181	—	94,648	90,777	893,536	1,078,961
William Paterson University of NJ	413		9,847,043	—	130,402	125,068	1,370,880	1,626,350
Palisades Interstate Park Comm	91999	Special Location	10,697,713	—	141,667	135,872	7,515,213	7,792,752
Total State Group			4,201,687,763	—	55,641,871	53,365,816	30,588,544	139,596,231
<b>Local Group:</b>								
<b>Nonemployer (State of New Jersey)</b>								
			1,932,374,825	—	—	—	—	—
<b>Employer:</b>								
Absecon City	56600	Atlantic	7,533,164	63,590	258,127	—	813,811	1,135,528
Atlantic City	30801	Atlantic	84,855,922	716,293	2,907,626	—	335,041	3,958,960
Atlantic City	30802	Atlantic	62,003,571	523,390	2,124,580	—	1,651	2,649,621
Atlantic County	70100	Atlantic	67,666,989	571,196	2,318,640	—	4,212,115	7,101,951
Atlantic County	70103	Atlantic	25,503,294	215,281	873,882	—	1,598,347	2,687,510
Brigantine City	50201	Atlantic	11,582,263	97,769	396,871	—	502,333	996,973
Brigantine City	50202	Atlantic	11,586,867	97,808	397,029	—	857,492	1,352,329
Buena Borough	58900	Atlantic	—	—	—	—	126,187	126,187
Egg Harbor City	59900	Atlantic	3,495,768	29,509	119,784	—	250,740	400,033
Egg Harbor Township	58200	Atlantic	28,500,274	240,579	976,575	—	334,210	1,551,364
Galloway Township	53800	Atlantic	18,061,128	152,459	618,873	—	1,189,992	1,961,324
Hamilton Township (Atlantic)	59100	Atlantic	16,873,050	142,430	578,163	—	1,471,050	2,191,643
Hammonton Town	36500	Atlantic	8,684,193	73,306	297,568	—	351,866	722,740
Linwood City	54400	Atlantic	5,862,315	49,485	200,875	—	625,090	875,450
Longport Borough	38700	Atlantic	4,012,887	33,874	137,503	—	187,663	359,040
Margate City	32800	Atlantic	22,918,574	193,462	785,315	—	707,185	1,685,962
Mullica Township	68900	Atlantic	3,224,409	27,218	110,486	—	442,514	580,218
Northfield City	45400	Atlantic	8,091,244	68,301	277,250	—	370,949	716,500
Pleasantville City	35100	Atlantic	29,035,093	245,094	994,900	—	1,262,197	2,502,191
Somers Point City	33500	Atlantic	9,275,239	78,295	317,820	—	166,711	562,826
Ventnor City	32100	Atlantic	27,684,961	233,697	948,638	—	820,820	2,003,155
Allendale Borough	52000	Bergen	6,346,601	53,573	217,469	—	506,910	777,952
Alpine Borough	46000	Bergen	5,997,256	50,625	205,499	—	371,317	627,441
Bergen County	70200	Bergen	240,913,153	2,033,617	8,254,997	—	4,689,649	14,978,263
Bergenfield Borough	29000	Bergen	21,644,768	182,710	741,668	—	353,402	1,277,780
Bogota Borough	28900	Bergen	5,129,750	43,302	175,773	—	59,480	278,555
Carlstadt Borough	21700	Bergen	13,755,220	116,112	471,329	—	1,485,176	2,072,617
Cliffside Park Borough	25300	Bergen	16,395,949	138,403	561,815	—	1,002,191	1,702,409
Closter Borough	38400	Bergen	8,676,221	73,238	297,295	—	509,535	880,068
Cresskill Borough	31200	Bergen	13,131,559	110,847	449,959	—	494,448	1,055,254
Demarest Borough	37500	Bergen	6,529,761	55,120	223,745	—	807,312	1,086,177
Dumont Borough	27800	Bergen	14,817,710	125,081	507,735	—	443,177	1,075,993
East Rutherford Borough	22100	Bergen	18,553,991	156,620	635,761	—	200,372	992,753
Edgewater Borough	44300	Bergen	13,772,181	116,255	471,910	—	407,521	995,686
Elmwood Park Borough	33100	Bergen	19,945,279	168,364	683,434	—	2,260,113	3,111,911
Emerson Borough	43500	Bergen	7,702,367	65,018	263,925	—	539,099	868,042
Englewood City	27201	Bergen	37,203,597	314,046	1,274,798	—	92,947	1,681,791
Englewood City	27202	Bergen	22,058,398	186,201	755,841	—	422,515	1,364,557
Englewood Cliffs Borough	44100	Bergen	13,743,104	116,009	470,914	—	1,145,155	1,732,078
Fair Lawn Borough	32300	Bergen	27,407,532	231,355	939,131	—	2,301,874	3,472,360
Fairview Borough	26600	Bergen	13,563,604	114,494	464,763	—	1,164,820	1,744,077
Fort Lee Borough	42900	Bergen	42,566,021	359,312	1,458,544	—	1,544,230	3,362,086
Franklin Lakes Borough	43900	Bergen	8,670,115	73,187	297,085	—	1,230,165	1,600,437
Garfield City	35800	Bergen	25,236,950	213,032	864,755	—	583,327	1,661,114
Glen Rock Borough	26900	Bergen	8,473,544	71,528	290,350	—	652,319	1,014,197
Hackensack City	28000	Bergen	89,369,099	754,390	3,062,272	—	2,386,531	6,203,193
Harrington Park Borough	44500	Bergen	4,909,360	41,441	168,221	—	303,934	513,596
Hasbrouck Heights Borough	30400	Bergen	13,534,369	114,247	463,761	—	864,439	1,442,447
Haworth Borough	41500	Bergen	4,044,786	34,143	138,596	—	399,824	572,563
Hillsdale Borough	28800	Bergen	7,651,070	64,585	262,167	—	440,153	766,905
Ho-Ho-Kus Borough	29900	Bergen	6,374,806	53,812	218,436	—	793,379	1,065,627
Leonia Borough	23100	Bergen	8,922,077	75,314	305,719	—	169,507	550,540
Little Ferry Borough	29500	Bergen	11,061,837	93,376	379,039	—	735,321	1,207,736
Lodi Borough	41100	Bergen	19,276,004	162,714	660,501	—	1,011,383	1,834,598
Lynhurst Township	24800	Bergen	22,232,725	187,673	761,814	—	798,538	1,748,025
Mahwah Township	30600	Bergen	23,350,618	197,109	800,119	—	1,153,700	2,150,928
Maywood Borough	37400	Bergen	10,455,259	88,256	358,254	—	839,917	1,286,427
Midland Park Borough	54000	Bergen	6,402,356	54,044	219,380	—	1,628,212	1,901,636
Montvale Borough	24300	Bergen	11,030,313	93,110	377,959	—	1,256,113	1,727,182
Moonachie Borough	48000	Bergen	8,531,721	72,019	292,343	—	1,004,609	1,368,971
New Milford Borough	27300	Bergen	14,281,110	120,551	489,349	—	1,126,973	1,736,873
North Arlington Borough	34000	Bergen	11,170,088	94,290	382,748	—	642,556	1,119,594
Northvale Borough	48400	Bergen	6,459,262	54,524	221,329	—	834,194	1,110,047
Norwood Borough	43700	Bergen	6,299,000	53,172	215,838	—	705,413	974,423
Oakland Borough	49600	Bergen	10,981,937	92,702	376,301	—	222,318	691,321
Old Tappan Borough	48900	Bergen	5,934,850	50,098	203,360	—	311,086	564,544
Oradell Borough	23200	Bergen	9,285,173	78,379	318,161	—	1,001,311	1,397,851
Palisades Park Borough	35000	Bergen	14,174,446	119,651	485,694	—	876,910	1,482,255
Paramus Borough	27400	Bergen	43,303,796	365,540	1,483,824	—	3,077,884	4,927,248
Park Ridge Borough	43200	Bergen	8,571,908	72,358	293,720	—	1,096,127	1,462,205
Ramsey Borough	36800	Bergen	15,054,043	127,075	515,834	—	2,220,823	2,863,732
Ridgefield Borough	27500	Bergen	12,528,410	105,756	429,292	—	1,573,647	2,108,695
Ridgefield Park Village	35200	Bergen	12,848,145	108,455	440,247	—	1,871,231	2,419,933

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
94,519,295	562,272,956	—	15,546,858	672,339,109	285,492,684	13,502	(1,764,674)	283,741,512
195,167	1,161,001	—	1,754,438	3,110,606	589,496	—	(815,243)	(225,747)
495,297	2,946,405	—	1,002,968	4,444,670	1,496,030	—	685,545	2,181,575
479,636	2,853,242	—	2,381,811	5,714,689	1,448,726	—	(388,280)	1,060,446
239,398	1,424,125	—	387,519	2,051,042	723,096	—	162,164	885,260
383,294	2,280,124	—	1,051,743	3,715,161	1,157,727	3,537	(62,944)	1,098,320
1,908,524	11,353,359	—	4,877,196	18,139,079	5,764,639	(272,123)	402,294	5,894,810
168,184	1,000,489	—	451,929	1,620,602	507,996	—	223,668	731,664
231,716	1,378,425	—	3,134,082	4,744,223	699,892	—	(435,235)	264,657
251,734	1,497,505	—	—	1,749,239	760,354	—	1,992,705	2,753,059
98,872,245	588,167,631	—	30,588,544	717,628,420	298,640,640	(255,084)	—	298,385,556
—	—	—	—	—	224,526,138	—	—	224,526,138
47,694	2,434,650	102,072	318,516	2,902,932	673,005	—	140,454	813,459
537,238	27,424,657	1,149,770	28,438,700	57,550,365	7,580,941	—	(9,850,402)	(2,269,461)
392,556	20,038,986	840,128	24,599,709	45,871,379	5,539,336	—	(7,365,102)	(1,825,766)
428,412	21,869,351	916,866	1,873,791	25,088,420	6,045,299	44,611	915,385	7,005,295
161,466	8,242,431	345,561	273,858	9,023,316	2,278,438	28,048	547,468	2,853,954
73,329	3,743,281	156,936	830,834	4,804,380	1,034,748	—	(286,544)	748,204
73,359	3,744,769	156,998	535,675	4,510,801	1,035,159	—	(413,011)	622,148
—	—	—	1,897,122	1,897,122	—	—	(459,170)	(459,170)
22,132	1,129,800	47,367	845,483	2,044,782	312,308	—	(206,076)	106,232
180,440	9,211,027	386,169	287,162	10,064,798	2,546,185	3,768	138,178	2,688,131
114,348	5,837,191	244,722	291,958	6,488,219	1,613,563	—	(227,520)	1,386,043
106,826	5,453,215	228,624	277,942	6,066,607	1,507,421	—	181,246	1,688,667
54,981	2,806,652	117,668	442,604	3,421,905	775,837	—	(83,231)	692,606
37,115	1,894,647	79,432	458,166	2,469,360	523,733	—	2,789	526,522
25,406	1,296,928	54,373	440,104	1,816,811	358,507	—	(138,064)	220,443
145,102	7,407,073	310,539	891,419	8,754,133	2,047,522	—	(76,539)	1,970,983
20,414	1,042,099	43,690	576,541	1,682,744	288,065	4,378	37,063	329,506
51,227	2,615,016	109,634	838,974	3,614,851	722,863	4,134	(206,708)	520,289
183,826	9,383,876	393,416	3,495,009	13,456,127	2,593,965	20,737	(575,410)	2,039,292
58,723	2,997,672	125,676	483,667	3,665,738	828,640	—	248,673	1,077,313
175,279	8,947,526	375,122	3,295,872	12,793,799	2,473,346	24,062	(298,419)	2,198,989
40,181	2,051,163	85,994	46,970	2,224,308	566,999	2,669	138,625	708,293
37,970	1,938,258	81,261	135,746	2,193,235	535,789	491	17,490	553,770
1,525,265	77,860,924	3,264,295	19,809,088	102,459,572	21,522,934	108,613	(4,457,738)	17,173,809
137,037	6,995,391	293,280	1,971,749	9,397,457	1,933,721	—	(222,372)	1,711,349
32,477	1,657,888	69,506	906,968	2,666,839	458,287	—	(273,460)	184,827
87,087	4,445,561	186,379	45,883	4,764,910	1,228,877	—	597,084	1,825,961
103,806	5,299,020	222,160	1,696,152	7,321,138	1,464,797	—	(402,680)	1,062,117
54,931	2,804,075	117,560	537,035	3,513,601	775,125	846	65,799	841,770
83,138	4,244,000	177,928	97,100	4,602,166	1,173,160	—	624,550	1,797,710
41,341	2,110,359	88,476	114,174	2,354,350	583,362	—	(40,172)	543,190
93,814	4,788,948	200,775	1,278,082	6,361,619	1,323,799	—	(198,924)	1,124,875
117,469	5,996,480	251,401	1,212,001	7,577,351	1,657,595	—	(101,331)	1,556,264
87,194	4,451,043	186,609	65,360	5,400,206	1,230,393	—	(18,820)	1,211,573
126,277	6,446,131	270,252	69,832	6,912,492	1,781,891	—	850,041	2,631,932
48,765	2,489,334	104,365	610,252	3,252,716	688,122	12,532	(66,210)	634,444
235,543	12,023,862	504,097	2,733,880	15,497,382	3,323,731	—	(418,561)	2,905,170
139,656	7,129,072	298,884	1,655,647	9,223,259	1,970,675	—	(55,348)	1,915,327
87,010	4,441,645	186,215	313,531	5,028,401	1,227,795	—	533,770	1,761,565
173,522	8,857,863	371,363	506,379	9,909,127	2,448,561	—	768,323	3,216,884
85,874	4,383,632	183,782	147,830	4,801,118	1,211,758	—	308,278	1,520,036
269,493	13,756,948	576,756	1,399,099	16,002,296	3,802,805	—	(64,685)	3,738,120
54,892	2,802,102	117,477	647,046	3,621,517	774,579	615	(49,691)	725,503
159,780	8,156,351	341,952	991,622	9,649,705	2,254,643	28,722	(8,563)	2,274,802
53,648	2,738,572	114,814	912,063	3,819,097	757,018	—	(161,485)	595,533
565,812	28,883,274	1,210,922	6,894,068	37,554,076	7,984,144	115,837	42,413	8,142,394
31,082	1,586,660	66,520	233,178	1,917,440	438,597	8,034	93,852	540,483
85,689	4,374,184	183,386	442,616	5,085,875	1,209,147	22,078	(29,448)	1,201,777
25,608	1,307,238	54,806	1,016,646	2,404,298	361,357	1,849	(82,354)	280,852
48,440	2,472,756	103,670	208,859	2,833,725	683,539	—	(177,387)	506,152
40,360	2,060,279	86,377	410,759	2,597,775	569,519	—	(56,104)	513,415
56,487	2,883,534	120,891	39,607	3,100,519	797,089	—	75,077	872,166
70,035	3,575,085	149,884	610,210	4,405,214	988,253	2,286	192,558	1,183,097
122,040	6,229,828	261,184	824,173	7,437,225	1,722,098	—	86,134	1,808,232
140,759	7,185,413	301,246	406,378	8,033,796	1,986,249	—	28,006	2,014,255
147,837	7,546,706	316,393	1,997,781	10,008,717	2,086,120	61,256	(329,194)	1,818,182
66,194	3,379,044	141,665	1,276,826	4,863,729	934,062	—	109,503	1,043,565
40,534	2,069,183	86,750	160,980	2,357,447	571,980	—	309,179	881,159
69,835	3,564,896	149,457	—	3,784,188	985,437	—	568,149	1,553,586
54,016	2,757,374	115,602	399,795	3,326,787	762,215	—	286,574	1,048,789
90,416	4,615,524	193,504	331,391	5,230,835	1,275,860	5,934	70,517	1,352,311
70,720	3,610,070	151,351	1,998,305	5,830,446	997,924	4,098	(247,362)	754,660
40,895	2,087,574	87,521	5,005	2,220,995	577,064	—	302,395	879,459
39,880	2,035,779	85,349	350,690	2,511,698	562,746	—	101,432	664,178
69,529	3,549,261	148,802	897,660	4,665,252	981,115	—	(158,195)	822,920
37,575	1,918,089	80,415	420,609	2,456,688	530,213	—	93,909	624,122
58,786	3,000,883	125,811	156,521	3,342,001	829,528	—	180,043	1,009,571
89,741	4,581,051	192,059	82,911	4,945,762	1,266,331	36,079	503,510	1,805,920
274,164	13,995,390	586,752	348,257	15,204,563	3,868,717	—	1,182,038	5,050,755
54,270	2,770,362	116,147	286,892	3,227,671	765,805	—	286,091	1,051,896
95,310	4,865,329	203,977	182,466	5,347,082	1,344,913	—	389,403	1,734,316
79,320	4,049,067	169,756	661,982	4,960,125	1,119,275	—	61,054	1,180,329
81,344	4,152,403	174,088	1,050,666	5,458,501	1,147,840	—	285,460	1,433,300

**STATE OF NEW JERSEY  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for year ended June 30, 2019

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	
Ridgewood Village	32000	Bergen	\$ 35,710,770	301,445	1,223,646	—	212,564	1,737,655
River Edge Borough	20100	Bergen	9,274,633	78,290	317,799	—	886,636	1,282,725
River Vale Township	48300	Bergen	9,807,186	82,785	336,048	—	201,753	620,586
Rochelle Park Township	42800	Bergen	8,313,476	70,176	284,865	—	30,699	385,740
Rutherford Borough	31600	Bergen	16,514,776	139,406	565,886	—	855,373	1,560,665
Saddle Brook Township	24400	Bergen	14,297,974	120,693	489,926	—	1,447,532	2,058,151
Saddle River Borough	50400	Bergen	9,073,797	76,595	310,918	—	105,873	493,386
South Hackensack Township	50600	Bergen	7,667,547	64,724	262,732	—	1,564,190	1,891,646
Teaneck Township	21500	Bergen	71,591,640	604,325	2,453,120	—	1,428,230	4,485,675
Tenafly Borough	31400	Bergen	16,575,777	139,921	567,976	—	1,155,575	1,863,472
Upper Saddle River Boro	48800	Bergen	8,323,156	70,258	285,197	—	458,723	814,178
Waldwick Borough	49001	Bergen	5,769,451	48,702	197,693	—	333,240	579,635
Wallington Borough	34600	Bergen	9,094,078	76,766	311,613	—	191,975	580,354
Washington Township (Bergen)	46900	Bergen	9,547,458	80,593	327,148	—	796,388	1,204,129
Westwood Borough	40200	Bergen	10,205,720	86,149	349,704	—	219,575	655,428
Woodcliff Lake Borough	47000	Bergen	7,372,684	62,235	252,628	—	314,078	628,941
Wood-Ridge Borough	33300	Bergen	12,144,305	102,514	416,130	—	1,318,962	1,837,606
Wyckoff Township	47200	Bergen	10,258,955	86,599	351,528	—	279,588	717,715
Beverly City_Municipal Bldg	36600	Burlington	2,111,968	17,828	72,368	—	660,077	750,273
Bordentown City	37900	Burlington	3,339,129	28,187	114,417	—	391,768	534,372
Bordentown Fire District #1	63800	Burlington	1,251,344	10,563	42,878	—	179,495	232,936
Bordentown Twp	52200	Burlington	8,048,199	67,937	275,775	—	1,667,405	2,011,117
Bordentown Twp Fire District 2	63700	Burlington	2,352,578	19,859	80,612	—	159,911	260,382
Burlington City	41300	Burlington	10,840,878	91,511	371,468	—	1,107,751	1,570,730
Burlington County/Payroll Dept	70300	Burlington	43,715,802	369,018	1,497,942	—	—	1,866,960
Burlington County/Payroll Dept	70303	Burlington	12,439,907	105,009	426,259	—	1,979,914	2,511,182
Burlington Township	54500	Burlington	14,496,278	122,367	496,721	—	380,237	999,325
Chesterfield Township	76000	Burlington	2,498,277	21,089	85,605	—	441,517	548,211
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	680,239	5,742	23,309	—	178,047	207,098
Cinnaminson Township	29200	Burlington	9,004,934	76,013	308,558	—	1,139,916	1,524,487
Cinnaminson Twp Fire Dist #1	64200	Burlington	4,680,998	39,514	160,397	—	893,118	1,093,029
Delanco Township	45300	Burlington	4,002,589	33,787	137,150	—	1,170,132	1,341,069
Delran Township	61700	Burlington	10,203,285	86,129	349,620	—	69,522	505,271
Eastampton Township	59000	Burlington	4,862,062	41,042	166,601	—	315,851	523,494
Edgewater Park Township	61800	Burlington	3,638,475	30,713	124,674	—	604,140	759,527
Evesham Township	55200	Burlington	39,713,928	335,237	1,360,816	—	2,857,096	4,553,149
Florence Township	36300	Burlington	8,828,220	74,522	302,503	—	698,927	1,075,952
Florence Twp. Fire Dist. #1	77600	Burlington	1,665,167	14,056	57,058	—	582,235	653,349
Lumberton Township	61400	Burlington	5,978,392	50,465	204,852	—	701,169	956,486
Mansfield Township (Burlington)	68300	Burlington	3,887,941	32,819	133,222	—	908,885	1,074,926
Maple Shade Township	29300	Burlington	11,334,081	95,674	388,367	—	870,819	1,354,860
Medford Lakes Borough	62900	Burlington	2,325,137	19,627	79,672	—	401,297	500,596
Medford Township	49500	Burlington	13,751,997	116,085	471,218	—	1,355,460	1,942,763
Moorestown Township	39600	Burlington	12,486,745	105,404	427,864	—	584,361	1,117,629
Mount Holly Township	39800	Burlington	6,945,534	58,629	237,992	—	789,455	1,086,076
Mount Laurel Fire District #1	75300	Burlington	13,869,552	117,077	475,246	—	774,263	1,366,586
Mount Laurel Township	49900	Burlington	23,339,569	197,016	799,741	—	1,579,373	2,576,130
New Hanover Township	69200	Burlington	258,335	2,181	8,852	—	248,264	259,297
North Hanover Township	69300	Burlington	1,500,144	12,663	51,403	—	237,736	301,802
Palmyra Borough	38300	Burlington	4,661,577	39,350	159,731	—	586,297	785,378
Pemberton Borough	69700	Burlington	1,329,705	11,224	45,563	—	190,459	247,246
Pemberton Township	62800	Burlington	13,004,784	109,777	445,615	—	216,809	772,201
Riverside Township	25100	Burlington	5,120,700	43,225	175,463	—	656,300	874,988
Riverton Borough	37100	Burlington	1,454,009	12,274	49,822	—	488,046	550,142
Springfield Township (Burl)	72800	Burlington	2,473,004	20,875	84,739	—	401,309	506,923
Westampton Township	62200	Burlington	10,298,948	86,936	352,898	—	919,037	1,358,871
Willingboro Township	49100	Burlington	30,145,898	254,470	1,032,963	—	2,817,687	4,105,120
Audubon Borough	23400	Camden	5,545,839	46,814	190,031	—	557,229	794,074
Barrington Borough	48100	Camden	4,321,270	36,477	148,070	—	3,508	188,055
Bellmawr Borough	37300	Camden	7,107,795	59,999	243,552	—	905,124	1,208,675
Berlin Borough	52800	Camden	5,462,643	46,112	187,180	—	538,817	772,109
Berlin Township	52300	Camden	5,333,481	45,021	182,754	—	171,300	399,075
Brooklawn Borough	47300	Camden	1,813,410	15,308	62,137	—	331,927	409,372
Camden City	21201	Camden	—	—	—	—	—	—
Camden City	21202	Camden	59,104,228	498,916	2,025,233	—	2,655,815	5,179,964
Camden Co Bd of Chosen Fhldrs	70401	Camden	113,616,591	959,070	3,893,123	—	6,188,149	11,040,342
Camden Co Bd of Chosen Fhldrs	70403	Camden	30,470,759	257,212	1,044,094	—	1,928,429	3,229,735
Camden Co Bd. of Ch Freeholders	70402	Camden	259,971	2,194	8,908	—	10,474	21,576
Camden County Regional Police	70404	Camden	82,586,831	697,139	2,829,875	—	13,446,589	16,973,603
Cherry Hill Fire Dist 13	75800	Camden	32,826,947	277,102	1,124,830	—	1,185,528	2,587,460
Cherry Hill Township	33000	Camden	47,227,296	398,659	1,618,264	—	919,640	2,936,563
Chesilhurst Borough	59800	Camden	1,797,963	15,177	61,608	—	188,398	265,183
Clementon Borough	64400	Camden	3,475,984	29,342	119,106	—	456,641	605,089
Collingswood Borough	25801	Camden	6,811,079	57,494	233,385	—	633,919	924,798
Collingswood Borough	25802	Camden	4,596,979	38,804	157,518	—	226,984	423,306
Gibbsboro Borough	65600	Camden	1,243,553	10,497	42,611	—	395,061	448,169
Gloucester City	32200	Camden	15,823,863	133,574	542,212	—	540,584	1,216,370
Gloucester Township	48600	Camden	47,926,496	404,561	1,642,223	—	3,464,187	5,510,971
Gloucester Twp Fire District 2	75900	Camden	1,487,108	12,553	50,956	—	177,196	240,705
Gloucester Twp Fire District 4	65700	Camden	1,427,076	12,046	48,899	—	640,303	701,248
Gloucester Twp Fire District 5	77000	Camden	1,296,788	10,947	44,435	—	13,325	68,707
Gloucester Twp Fire District 6	76100	Camden	682,444	5,761	23,384	—	132,116	161,261
Haddon Heights Borough	40500	Camden	5,147,366	43,450	176,377	—	638,410	858,237
Haddon Township	22200	Camden	8,998,246	75,957	308,329	—	584,841	969,127
Haddon Twp Fire District 1	85102	Camden	442,718	3,737	15,170	—	121,645	140,552
Haddonfield Borough	38600	Camden	6,588,762	55,618	225,767	—	317,551	598,936
Hi-Nella Borough	77100	Camden	180,688	1,525	6,191	—	172,884	180,600
Laurel Springs Borough	67800	Camden	1,973,465	16,659	67,622	—	258,349	342,630
Lawnside Borough	68000	Camden	2,003,463	16,912	68,650	—	717,059	802,621
Lindenwold Borough	55300	Camden	13,309,582	112,350	456,059	—	724,286	1,292,695

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
226,091	11,541,394	483,869	1,426,760	13,678,114	3,190,364	8,702	(356,231)	2,842,835
58,719	2,997,476	125,668	472,946	3,654,809	828,586	—	(16,800)	811,786
62,091	3,169,593	132,884	570,099	3,934,667	876,164	—	51,468	927,632
52,634	2,686,839	112,645	649,807	3,501,925	742,717	—	(172,255)	570,462
104,558	5,337,424	223,770	334,190	5,999,942	1,475,413	—	(45,450)	1,429,963
90,523	4,620,974	193,733	541,870	5,447,100	1,277,366	—	(7,680)	1,269,686
57,448	2,932,568	122,947	635,853	3,748,816	810,644	—	(148,735)	661,909
48,545	2,478,081	103,893	451,700	3,082,219	685,011	—	87,826	772,837
453,260	23,137,762	970,044	2,926,581	27,487,647	6,395,924	—	(287,661)	6,108,263
104,944	5,357,139	224,596	251,221	5,937,900	1,480,863	—	78,754	1,559,617
52,695	2,689,968	112,776	331,393	3,186,832	743,582	—	162,585	906,167
36,527	1,864,634	78,174	1,987,325	3,966,660	515,437	308	(369,793)	145,952
57,576	2,939,123	123,222	432,328	3,552,249	812,456	—	(44,397)	768,059
60,447	3,085,651	129,365	97,038	3,372,501	852,960	—	112,647	965,607
64,614	3,298,395	138,294	1,426,396	4,927,689	911,769	—	(328,364)	583,405
46,678	2,382,784	99,897	476,542	3,005,901	658,668	40,891	(175,003)	524,556
76,888	3,924,928	164,551	558,101	4,724,468	1,084,960	—	401,703	1,486,663
64,951	3,315,600	139,006	228,455	3,748,012	916,525	—	(66,329)	850,196
13,371	682,569	28,616	11,931	736,487	188,681	—	168,924	357,605
21,141	1,079,176	45,244	105,127	1,250,688	298,314	—	(44,013)	254,301
7,922	404,423	16,955	3,734	433,034	111,794	—	67,684	179,478
50,955	2,601,104	109,050	582,729	3,343,838	719,018	—	382,695	1,101,713
14,895	760,332	31,877	229,954	1,037,058	210,177	—	54,589	264,766
68,636	3,503,673	146,890	728,916	4,448,115	968,513	—	105,655	1,074,168
276,773	14,128,547	592,335	9,430,951	24,428,606	3,905,525	150,509	(3,347,101)	708,933
78,759	4,020,464	168,557	1,048,742	5,316,522	1,111,369	10,705	137,271	1,259,345
91,779	4,685,064	196,420	276,629	5,249,892	1,295,083	—	40,434	1,335,517
15,817	807,420	33,851	45,276	902,364	223,194	—	(25,261)	197,933
4,307	219,847	9,217	502	233,873	60,772	—	65,705	126,477
57,012	2,910,312	122,014	311,437	3,400,775	804,492	—	183,940	988,432
29,636	1,512,856	63,426	64,466	1,670,384	418,196	—	223,026	641,222
25,341	1,293,600	54,234	300,872	1,674,047	357,587	—	213,653	571,240
64,599	3,297,608	138,251	615,534	4,115,992	911,551	—	(133,901)	777,650
30,783	1,571,374	65,879	70,464	1,738,500	434,372	—	169,757	604,129
23,036	1,175,922	49,300	41,677	1,289,935	325,058	—	162,837	487,895
251,436	12,835,178	538,111	955,931	14,580,656	3,548,002	—	263,071	3,811,073
55,893	2,853,200	119,620	3,984	3,032,697	788,704	5,890	300,639	1,095,233
10,542	538,167	22,562	—	571,271	148,764	—	223,398	372,162
37,850	1,932,162	81,005	18,743	2,069,760	534,103	—	312,361	846,464
24,615	1,256,547	52,680	431,742	1,765,584	347,345	3,781	72,374	423,500
71,758	3,663,071	153,573	787,256	4,675,658	1,012,575	—	(64,197)	948,378
14,721	751,463	31,505	45,860	843,549	207,725	—	46,905	254,630
87,066	4,444,519	186,335	168,854	4,886,774	1,228,589	—	361,280	1,589,869
79,056	4,035,602	169,191	609,352	4,893,201	1,115,553	—	(165,364)	950,189
43,973	2,244,733	94,110	617,156	2,999,972	620,507	—	128,261	748,768
87,811	4,482,512	187,928	212,897	4,971,148	1,239,092	—	590,440	1,829,532
147,767	7,543,135	316,244	1,033,909	9,041,055	2,085,133	—	159,457	2,244,590
1,636	83,492	3,500	264,631	353,259	23,079	—	(56,436)	(33,357)
9,498	484,833	20,326	228,398	743,055	134,021	—	(82,528)	51,493
29,513	1,506,579	63,163	458,626	2,057,881	416,461	—	129,143	545,604
8,419	429,749	18,017	3,566	459,751	118,795	—	74,379	193,174
82,336	4,203,027	176,211	2,116,590	6,578,164	1,161,834	—	(476,634)	685,200
32,420	1,654,963	69,384	307,717	2,064,484	457,478	—	(726,746)	(269,268)
9,206	469,922	19,701	247,641	746,470	129,900	202	7,012	137,114
15,657	799,252	33,508	5,622	854,039	220,936	—	99,725	320,661
65,205	3,328,525	139,547	237,239	3,770,516	920,097	2,052	266,775	1,188,924
190,859	9,742,878	408,467	1,154,293	11,496,497	2,693,204	—	297,269	2,990,473
35,112	1,792,364	75,144	271,368	2,173,988	495,460	—	107,535	602,995
27,359	1,396,595	58,552	234,992	1,717,498	386,058	—	(67,075)	318,983
45,001	2,297,174	96,308	596,431	3,034,914	635,003	953	167,657	803,613
34,585	1,765,476	74,017	42,479	1,916,557	488,027	—	124,851	612,878
33,767	1,723,732	72,267	216,865	2,046,631	476,488	—	(21,932)	454,556
11,481	586,077	24,571	232,213	854,342	162,008	—	(106,680)	55,328
—	—	—	3,663,207	3,663,207	—	—	(15,268,525)	(15,268,525)
374,200	19,101,945	800,843	6,304,712	26,581,700	5,280,311	—	(1,092,530)	4,187,781
719,327	36,719,841	1,539,468	6,199,733	45,178,369	10,150,390	312,647	(360,179)	10,102,858
192,916	9,847,870	412,869	1,383,604	11,837,259	2,722,226	—	246,269	2,968,495
1,646	84,020	3,523	53,499	142,688	23,226	—	(2,754)	20,472
522,872	26,691,307	1,119,025	2,932,057	31,265,261	7,378,223	169,690	14,453,766	22,001,679
207,833	10,609,369	444,794	1,564,924	12,828,920	2,932,726	—	94,500	3,027,226
299,005	15,263,429	639,915	1,430,354	17,632,703	4,219,238	57,601	(111,425)	4,165,414
11,383	581,085	24,362	112,196	729,026	160,628	2,124	(84,730)	78,022
22,007	1,123,406	47,098	145,259	1,337,770	310,541	—	18,343	328,884
43,122	2,201,278	92,288	115,883	2,452,571	608,495	—	(111,393)	497,102
29,104	1,485,701	62,288	2,021	1,579,114	410,689	—	140,340	551,029
7,873	401,905	16,850	417,064	843,692	111,098	—	72,046	183,144
100,184	5,114,128	214,408	871,098	6,299,818	1,413,688	—	195,853	1,609,541
303,431	15,489,404	649,388	—	16,442,223	4,281,704	—	1,974,817	6,256,521
9,415	480,620	20,150	50,017	560,202	132,857	5,827	45,536	184,220
9,035	461,218	19,336	—	489,589	127,494	—	194,907	322,401
8,210	419,110	17,571	84,981	529,872	115,854	—	(19,050)	96,804
4,321	220,560	9,247	260,260	494,388	60,969	1,408	(23,113)	39,264
32,589	1,663,581	69,745	267,168	2,033,083	459,860	—	115,859	575,719
56,970	2,908,151	121,923	229,757	3,316,801	803,894	25,286	78,504	907,684
2,803	143,082	5,999	19,834	171,718	39,552	—	47,203	86,755
41,715	2,129,428	89,276	678,084	2,938,503	588,633	—	(34,926)	553,707
1,144	58,397	2,448	—	61,989	16,142	—	40,043	56,185
12,494	637,806	26,740	57,041	734,081	176,307	1,080	96,033	273,420
12,684	647,501	27,146	15,845	703,176	178,987	—	138,754	317,741
84,265	4,301,535	180,341	27,451	4,593,592	1,189,064	—	334,981	1,524,045

**STATE OF NEW JERSEY  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources				
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
Lower Camden Co Reg Hs Dist 1	76200	Camden	\$ —	—	—	—	—	—
Magnolia Borough	60800	Camden	3,322,846	28,049	113,859	—	217,721	359,629
Merchantville Borough	38900	Camden	3,709,470	31,313	127,107	—	65,780	224,200
Mount Ephraim Borough	37200	Camden	3,793,623	32,023	129,990	—	493,370	655,383
Oaklyn Borough	33600	Camden	3,179,800	26,842	108,957	—	161,788	297,587
Pennsauken Township	20900	Camden	32,167,207	271,533	1,102,224	—	770,425	2,144,182
Pine Hill Borough	55100	Camden	6,290,204	53,097	215,537	—	448,900	717,534
Pine Hill Fire District 1	77200	Camden	269,263	2,273	9,226	—	3,813	15,312
Pine Valley Borough	70000	Camden	145,323	1,227	4,980	—	20,331	26,538
Runnemede Borough	38500	Camden	5,474,322	46,210	187,580	—	606,410	840,200
Somerdale Borough	61000	Camden	4,437,698	37,460	152,060	—	234,810	424,330
Stratford Borough	61500	Camden	4,808,645	40,591	164,770	—	435,175	640,536
Voorhees Fire District	76300	Camden	8,229,711	69,469	281,995	—	2,069,593	2,421,057
Voorhees Township	53100	Camden	16,993,428	143,446	582,287	—	1,255,933	1,981,666
Waterford Township	53200	Camden	6,340,907	53,525	217,274	—	459,283	730,082
Winslow Township	53500	Camden	27,304,636	230,486	935,606	—	1,314,097	2,480,189
Winslow Twp Fire District 1	79902	Camden	5,630,549	47,529	192,933	—	1,955,469	2,195,931
Woodlynne Borough	51400	Camden	1,036,866	8,752	35,529	—	439,339	483,620
Avalon Borough	57400	Cape May	5,053,460	42,658	173,159	—	576,313	792,130
Cape May City	44400	Cape May	11,066,017	93,411	379,182	—	437,683	910,276
Cape May County	70500	Cape May	42,321,764	357,250	1,450,174	—	4,133,194	5,940,618
Lower Township	57600	Cape May	13,847,660	116,892	474,496	—	404,277	995,665
Middle Township	57900	Cape May	16,287,953	137,491	558,114	—	1,589,841	2,285,446
North Wildwood City	26000	Cape May	11,059,705	93,358	378,966	—	1,100,443	1,572,767
Ocean City	20700	Cape May	44,705,818	377,375	1,531,865	—	704,564	2,613,804
Sea Isle City	57700	Cape May	7,131,989	60,203	244,381	—	221,881	526,465
Stone Harbor Borough	57500	Cape May	4,264,340	35,997	146,120	—	887,651	1,069,768
West Wildwood Borough	59200	Cape May	947,891	8,001	32,480	—	484,915	525,396
Wildwood City	34900	Cape May	19,685,817	166,174	674,543	—	2,710,381	3,551,098
Wildwood Crest Borough	53700	Cape May	5,398,977	45,574	184,998	—	414,761	645,333
Bridgeton City	36200	Cumberland	21,578,740	182,152	739,405	—	29,130	950,687
Cumberland County	70600	Cumberland	38,121,114	321,791	1,306,237	—	1,458,888	3,086,916
Cumberland County	70603	Cumberland	10,262,105	86,625	351,636	—	441,904	880,165
Millville City	22600	Cumberland	21,342,346	180,157	731,305	—	1,006,968	1,918,430
Vineland City	26500	Cumberland	47,269,324	399,014	1,619,705	—	214,347	2,233,066
Belleville Township	35400	Essex	64,588,109	545,207	2,213,140	—	3,237,511	5,995,858
Bloomfield Township	32700	Essex	69,805,005	589,244	2,391,900	—	3,479,539	6,460,683
Caldwell Borough	40800	Essex	8,217,098	69,363	281,563	—	486,134	837,060
Cedar Grove Township	28700	Essex	13,814,706	116,614	473,367	—	1,610,278	2,200,259
East Orange City	23800	Essex	110,958,585	936,633	3,802,046	—	2,698,686	7,437,365
Essex County	70700	Essex	331,879,513	2,801,490	11,372,000	—	18,833,391	33,006,881
Essex County College	62700	Essex	1,357,268	11,457	46,507	—	159,042	217,006
Essex Fells Borough	27900	Essex	5,308,960	44,814	181,914	—	570,455	797,183
Fairfield Township (Essex)	36700	Essex	13,676,131	115,444	468,619	—	1,139,862	1,723,925
Glen Ridge Borough	25500	Essex	7,952,148	67,126	272,484	—	789,461	1,129,071
Irvington Township	29100	Essex	94,388,769	796,763	3,234,273	—	2,132,465	6,163,501
Livingston Township	36000	Essex	29,062,134	245,322	995,827	—	1,601,612	2,842,761
Maplewood Township	23900	Essex	38,155,910	322,085	1,307,429	—	1,390,744	3,020,258
Millburn Township	26300	Essex	40,501,037	341,881	1,387,786	—	2,741,115	4,470,782
Montclair Township	28300	Essex	75,146,943	634,337	2,574,944	—	3,988,759	7,198,040
Newark City	21101	Essex	381,207,710	3,217,874	13,062,251	—	22,094,681	38,374,806
Newark City	21102	Essex	236,703,320	1,998,080	8,110,745	—	13,461,470	23,570,295
North Caldwell Borough	38000	Essex	6,187,684	52,232	212,024	—	261,461	525,717
Nutley Township	32500	Essex	39,059,168	329,710	1,338,380	—	2,075,533	3,743,623
Orange City	24900	Essex	60,209,013	508,241	2,063,089	—	6,238,705	8,810,035
Roseland Borough	43600	Essex	10,004,691	84,452	342,815	—	372,610	799,877
South Orange Village	35600	Essex	29,697,619	250,686	1,017,602	—	2,500,411	3,768,699
Verona Township	34200	Essex	11,505,779	97,124	394,251	—	745,748	1,237,123
West Caldwell Township	36100	Essex	9,791,909	82,656	335,524	—	21,838	440,018
West Orange Township	24700	Essex	67,458,145	569,433	2,311,484	—	2,639,443	5,520,360
Clayton Borough	64300	Gloucester	4,452,867	37,588	152,579	—	96,731	286,898
Deptford Township	63000	Gloucester	21,372,476	180,411	732,337	—	1,959,786	2,872,534
Deptford Twp Fire District	64900	Gloucester	4,127,074	34,838	141,416	—	264,911	441,165
East Greenwich Township	59300	Gloucester	4,944,361	41,737	169,421	—	227,123	438,281
Elk Township	60900	Gloucester	2,785,871	23,516	95,459	—	101,660	220,035
Franklin Township (Gloucester)	56500	Gloucester	8,162,882	68,905	279,705	—	2,063,689	2,412,299
Glassboro Borough	45201	Gloucester	14,991,552	126,548	513,692	—	486,852	1,127,092
Glassboro Borough	45202	Gloucester	2,076,652	17,530	71,157	—	972,615	1,061,302
Gloucester County	70800	Gloucester	38,900,590	328,371	1,332,946	—	1,135,469	2,796,786
Gloucester County	70803	Gloucester	13,274,266	112,052	454,849	—	1,601,357	2,168,258
Greenwich Township (Gloucester)	45000	Gloucester	5,283,433	44,599	181,039	—	339,537	565,175
Harrison Township (Gloucester)	60000	Gloucester	5,920,638	49,978	202,873	—	938,949	1,191,800
Logan Township	57000	Gloucester	6,448,455	54,433	220,959	—	315,808	591,200
Mantua Township	68400	Gloucester	9,481,599	80,037	324,891	—	789,711	1,194,639
Monroe Township (Gloucester)	45100	Gloucester	22,438,516	189,410	768,866	—	1,372,130	2,330,406
Newfield Borough	74700	Gloucester	—	—	—	—	23,242	23,242
Paulsboro Borough	39100	Gloucester	4,404,393	37,179	150,919	—	76,098	264,196
Pitman Borough	41200	Gloucester	4,273,415	36,073	146,430	—	337,882	520,385
South Harrison Township	72600	Gloucester	999,708	8,439	34,255	—	154,363	197,057
Washington Twp (Gloucester)	49400	Gloucester	24,177,259	204,087	828,445	—	1,013,977	2,046,509
Washington Twp Bd of Fire Comm	78700	Gloucester	6,043,585	51,016	207,086	—	597,387	855,489
Wenonah Borough	73900	Gloucester	190,198	1,606	6,517	—	193,962	202,085
West Deptford Township	47900	Gloucester	14,119,734	119,189	483,819	—	752,952	1,355,960
Westville Borough	22700	Gloucester	3,360,173	28,364	115,138	—	465,532	609,034
Woodbury City	24000	Gloucester	9,869,423	83,311	338,180	—	386,018	807,509
Woodbury Heights Borough	60100	Gloucester	1,942,838	16,400	66,572	—	73,883	156,855
Woolwich Township	74200	Gloucester	6,485,128	54,743	222,216	—	970,302	1,247,261
Bayonne City	20300	Hudson	139,138,179	1,174,505	4,767,632	—	3,764,798	9,706,935
East Newark Borough	34700	Hudson	2,108,466	17,798	72,248	—	298,434	388,480
Guttenberg Town	25600	Hudson	6,176,938	52,141	211,656	—	341,469	605,266

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
—	—	—	4,532	4,532	—	—	—	(8,822)
21,038	1,073,913	45,023	144,739	1,284,713	296,860	—	59,300	356,160
23,485	1,198,867	50,262	809,339	2,081,953	331,400	961	(116,791)	215,570
24,018	1,226,064	51,402	341,348	1,642,832	338,918	—	59,223	398,141
20,132	1,027,682	43,085	292,250	1,383,149	284,080	—	(86,103)	197,977
203,656	10,396,147	435,855	1,861,044	12,896,702	2,873,785	—	(844,136)	2,029,649
39,824	2,032,936	85,230	1,778,529	2,336,519	561,960	12,251	185,658	759,869
1,705	87,023	3,648	1,611	93,987	24,056	—	2,139	26,195
920	46,967	1,969	55,226	105,082	12,983	—	(27,980)	(14,997)
34,659	1,769,251	74,175	154,234	2,032,319	489,070	626	(5,045)	484,651
28,096	1,434,223	60,129	152,493	1,674,941	396,459	—	95,092	491,551
30,444	1,554,110	65,156	286,372	1,936,082	429,599	—	87,113	516,712
52,104	2,659,767	111,510	246,941	3,070,322	735,234	13,114	443,718	1,192,066
107,588	5,492,120	230,255	240,603	6,070,566	1,518,175	—	145,387	1,663,562
40,145	2,049,323	85,917	391,937	2,567,322	566,490	—	(51,844)	514,646
172,871	8,824,608	369,969	507,872	9,875,320	2,439,368	37,821	533,291	3,010,480
35,648	1,819,742	76,292	223,803	2,155,485	503,027	—	532,162	1,035,189
6,565	335,106	14,049	149,406	505,126	92,633	—	91,093	183,726
31,994	1,633,232	68,473	1,178,509	2,912,208	451,471	—	(162,355)	289,116
70,061	3,576,435	149,941	474,610	4,271,047	988,627	4,221	31,725	1,024,573
267,947	13,678,006	573,446	153,867	14,673,266	3,780,983	—	999,897	4,780,880
87,672	4,475,437	187,631	65,816	4,816,556	1,237,136	—	213,420	1,450,556
103,122	5,264,117	220,696	364,841	5,952,776	1,455,149	—	221,430	1,676,579
70,021	3,574,395	149,855	554,185	4,348,456	988,063	—	178,719	1,166,782
283,041	14,448,511	605,749	771,827	16,109,128	3,993,972	2,385	59,167	4,055,524
45,154	2,304,994	96,636	629,868	3,076,652	637,165	—	(60,484)	576,681
26,998	1,378,196	57,780	988,311	2,451,285	380,972	—	(28,679)	352,293
6,001	306,350	12,844	94,855	420,050	84,684	—	193,661	278,345
124,634	6,362,276	266,736	26,534	6,780,180	1,758,711	—	851,273	2,609,984
34,182	1,744,900	73,154	285,850	2,138,086	482,339	—	(193,654)	288,685
136,619	6,974,051	292,385	2,608,645	10,011,700	1,927,822	32,809	(596,470)	1,364,161
241,352	12,320,395	516,529	1,485,781	14,564,057	3,405,701	12,829	1,067,188	4,485,718
64,971	3,316,618	139,048	547,578	4,068,215	916,806	—	(27,267)	889,539
135,122	6,897,651	289,182	2,046,693	9,368,648	1,906,703	23,262	(458,952)	1,471,013
299,271	15,277,012	640,484	3,430,502	19,647,269	4,222,993	7,862	(386,554)	3,844,301
408,919	20,874,285	875,148	2,203,463	24,361,815	5,770,235	—	1,653,503	7,423,738
441,948	22,560,338	945,835	4,961,430	28,909,551	6,236,308	—	(1,555,281)	4,681,027
52,024	2,655,691	111,339	212,441	3,031,495	734,107	—	208,671	942,778
87,463	4,464,786	187,185	471,329	5,210,763	1,234,192	—	257,042	1,491,234
702,499	35,860,798	1,503,453	12,054,567	50,121,317	9,912,926	—	(2,607,324)	7,305,602
2,101,190	107,260,418	4,496,860	10,657,982	124,516,450	29,649,776	55,613	1,846,015	31,551,404
8,593	438,657	18,391	320,996	786,637	121,257	—	(1,244)	120,013
33,612	1,715,807	71,935	324,532	2,145,886	474,297	5,976	76,181	556,454
86,586	4,420,000	185,307	581,045	5,272,938	1,221,812	—	144,360	1,366,172
50,347	2,570,062	107,749	493,061	3,221,219	710,437	—	(134,754)	575,683
597,592	30,505,586	1,278,937	3,685,768	36,067,883	8,432,596	—	(524,629)	7,907,967
183,998	9,392,615	393,782	1,792,806	11,763,201	2,596,381	17,085	(271,588)	2,341,878
241,572	12,331,640	517,000	929,990	14,020,202	3,408,810	300	269,421	3,678,531
256,419	13,089,564	548,776	1,512,670	15,407,429	3,618,321	153,514	695,924	4,467,759
475,769	24,286,803	1,018,217	25,353	25,806,142	6,713,551	74,228	920,947	7,708,726
2,413,492	123,202,849	5,165,254	15,456,143	146,237,738	34,056,706	2,434,166	(9,888,169)	26,602,703
1,498,612	76,500,344	3,207,253	2,689,588	83,895,797	21,146,832	69,137	2,028,507	23,244,476
39,175	1,999,803	83,841	176,303	2,299,122	552,801	—	154,620	707,421
247,291	12,623,565	529,239	387,448	13,787,543	3,489,506	—	296,661	3,786,167
381,194	19,459,001	815,813	1,063,355	21,719,363	5,379,011	32,568	1,666,182	7,077,761
63,342	3,233,424	135,560	109,071	3,541,397	893,809	—	4,149	897,958
188,021	9,597,998	402,393	4,173,634	14,362,046	2,653,155	28,989	(599,950)	2,062,194
72,845	3,718,562	155,900	248,703	4,196,010	1,027,915	—	20,549	1,048,464
61,994	3,164,655	132,677	1,236,239	4,595,565	874,799	—	(258,410)	616,389
427,090	21,801,854	914,036	1,253,860	24,396,840	6,026,642	—	545,997	6,572,639
28,192	1,439,126	60,335	306,975	1,834,628	397,815	15,561	(128,350)	285,026
135,313	6,907,389	289,590	231,588	7,563,880	1,909,395	—	627,127	2,536,522
26,129	1,333,832	55,921	138,150	1,554,032	368,709	23,664	75,602	467,975
31,304	1,597,972	66,994	474,010	2,170,280	441,724	—	(301,113)	140,611
17,638	900,368	37,748	543,263	1,499,017	248,887	13,566	(109,134)	153,319
51,681	2,638,169	110,604	187,794	2,988,248	729,264	—	456,047	1,185,311
94,914	4,845,132	203,131	557,964	5,701,141	1,339,330	—	(284,240)	1,055,090
13,148	671,155	28,138	45,966	758,407	185,526	—	230,162	415,688
246,287	12,572,314	527,090	1,762,303	15,107,994	3,475,339	114,148	(2,516,964)	1,072,523
84,042	4,290,121	179,862	272,622	4,826,647	1,185,909	—	375,667	1,561,576
33,450	1,707,557	71,589	811,152	2,623,748	472,016	—	(86,184)	385,832
37,485	1,913,496	80,223	74,443	2,105,647	528,944	—	199,657	728,601
40,826	2,084,081	87,374	415,514	2,627,795	576,098	—	42,773	618,871
60,030	3,064,366	128,473	—	3,252,869	847,076	743	348,086	1,195,905
142,062	7,251,923	304,035	1,396,844	9,094,864	2,004,634	27,949	340,526	2,373,109
—	—	—	1,511,639	1,511,639	—	—	(283,928)	(283,928)
27,885	1,423,460	59,678	819,361	2,330,384	393,484	—	(60,584)	332,900
27,056	1,381,128	57,903	564,101	2,030,188	381,782	—	2,831	384,613
6,329	323,097	13,546	238,964	581,936	89,313	—	10,602	99,915
153,071	7,813,869	327,594	2,228,464	10,522,998	2,159,972	147,763	(361,636)	1,946,099
38,263	1,953,231	81,889	155,491	2,228,874	539,928	—	110,926	650,854
1,204	61,470	2,577	1,589,918	1,655,169	16,992	—	(215,908)	(198,916)
89,395	4,563,369	191,318	353,842	5,197,924	1,261,443	—	230,418	1,491,861
21,274	1,085,977	45,529	439,788	1,592,568	300,194	—	(29,772)	270,422
62,485	3,189,707	133,727	566,628	3,952,547	881,724	—	(111,490)	770,234
12,300	627,907	26,325	294,965	961,497	173,571	—	12,807	186,378
41,059	2,095,934	87,871	7,121	2,231,985	579,375	—	315,364	894,739
880,909	44,968,185	1,885,277	12,041,563	59,775,934	12,430,462	—	(737,870)	11,692,592
13,349	681,437	28,569	132,438	855,793	188,368	4,307	52,208	244,883
39,107	1,996,330	83,696	1,485,760	3,604,893	551,841	—	(112,090)	439,751



**STATE OF NEW JERSEY  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources				
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
Harrison Town (Hudson)	31800	Hudson	\$ 25,656,359	216,573	879,127	—	289,615	1,385,315
Hoboken City	23301	Hudson	53,427,556	450,997	1,830,719	—	4,835,107	7,116,823
Hoboken City	23302	Hudson	48,587,920	410,145	1,664,887	—	3,735,345	5,810,377
Hudson County	70900	Hudson	161,009,588	1,359,128	5,517,066	—	11,357,681	18,233,875
Hudson County	70903	Hudson	26,900,784	227,077	921,767	—	675,314	1,824,158
Jersey City	38101	Hudson	302,179,046	2,550,780	10,354,300	—	7,302,134	20,207,214
Jersey City Fire Dept.	38102	Hudson	211,667,702	1,786,748	7,252,889	—	3,187,111	12,226,748
Kearny Town	31900	Hudson	72,405,753	611,198	2,481,016	—	3,840,604	6,932,818
Lambertville City Fire District 1	86102	Hudson	284,771	2,404	9,758	—	283,093	295,255
North Bergen Township	23701	Hudson	40,798,504	344,392	1,397,979	—	2,293,899	4,036,270
North Hudson Reg Fire & Rescue	79000	Hudson	99,297,948	838,202	3,402,489	—	1,697,665	5,938,356
Secaucus Town	24600	Hudson	25,635,738	216,399	878,420	—	2,490,664	3,585,483
Union City	22400	Hudson	66,553,179	561,794	2,280,474	—	3,840,264	6,682,532
Weehawken Township	27700	Hudson	19,373,411	163,536	663,839	—	953,957	1,781,332
West New York Town	23000	Hudson	43,518,032	367,348	1,491,165	—	2,855,562	4,714,075
Clinton Town	64500	Hunterdon	3,309,362	27,935	113,397	—	403,199	544,531
Clinton Township	64600	Hunterdon	8,193,389	69,163	280,750	—	248,188	598,101
Delaware Township	64800	Hunterdon	2,203,935	18,604	75,519	—	73,207	167,330
Flemington Borough	65300	Hunterdon	4,609,518	38,910	157,947	—	828,835	1,025,692
Franklin Township (Hunterdon)	75500	Hunterdon	1,598,060	13,490	54,758	—	25,124	93,372
Frenchtown Borough	65500	Hunterdon	513,084	4,331	17,581	—	45,419	67,331
High Bridge Borough	67000	Hunterdon	2,563,336	21,638	87,834	—	68,325	177,797
Holland Township	67100	Hunterdon	1,846,654	15,588	63,276	—	138,479	217,343
Hunterdon County	71000	Hunterdon	6,915,137	58,373	236,950	—	2,372,880	2,668,203
Hunterdon County	71003	Hunterdon	4,728,902	39,918	162,038	—	480,621	682,577
Lambertville City	67700	Hunterdon	2,366,608	19,977	81,093	—	57,643	158,713
Lebanon Township	54300	Hunterdon	3,044,072	25,696	104,307	—	386,713	516,716
Raritan Township	61200	Hunterdon	12,145,081	102,520	416,157	—	688,412	1,207,089
Readington Township	72400	Hunterdon	8,790,529	74,203	301,211	—	385,506	760,920
Tewksbury Township	73300	Hunterdon	3,082,793	26,023	105,633	—	585,982	717,638
West Amwell Township	74000	Hunterdon	1,674,483	14,135	57,377	—	57,861	129,373
East Windsor Township	50800	Mercer	16,171,161	136,505	554,112	—	356,825	1,047,442
Ewing Township	43100	Mercer	34,224,377	288,898	1,172,714	—	4,362,126	5,823,738
Hamilton Township (Mercer)	33900	Mercer	66,581,323	562,032	2,281,439	—	231,458	3,074,929
Hamilton Twp Fire District 2	74400	Mercer	6,105,591	51,539	209,211	—	893,157	1,153,907
Hamilton Twp Fire District 3	66100	Mercer	6,504,779	54,909	222,889	—	804,208	1,082,006
Hamilton Twp Fire District 4	66200	Mercer	4,414,001	37,260	151,248	—	949,074	1,137,582
Hamilton Twp Fire District 5	66300	Mercer	2,194,752	18,527	75,204	—	728,002	821,733
Hamilton Twp Fire District 6	74600	Mercer	4,388,995	37,049	150,391	—	1,423,084	1,610,524
Hamilton Twp Fire District 7	66400	Mercer	6,032,124	50,919	206,693	—	956,903	1,214,515
Hamilton Twp Fire District 8	74300	Mercer	2,220,000	18,740	76,069	—	980,289	1,075,098
Hamilton Twp Fire District 9	74500	Mercer	5,079,144	42,875	174,039	—	783,828	1,000,742
Hightstown Borough	24100	Mercer	4,452,709	37,587	152,574	—	983,354	1,173,515
Hopewell Township (Mercer)	67200	Mercer	11,052,666	93,299	378,725	—	378,695	850,719
Hopewell Twp Fire District 1	77500	Mercer	3,307,229	27,917	113,324	—	679,078	820,319
Lawrence Township (Mercer)	22900	Mercer	23,196,875	195,811	794,851	—	1,283,532	2,274,194
Mercer County	71100	Mercer	95,116,573	802,906	3,259,212	—	6,816,725	10,878,843
Mercer County	71103	Mercer	20,815,123	175,706	713,240	—	2,590,538	3,479,484
Pennington Borough	69800	Mercer	1,092,596	9,223	37,438	—	182,738	229,399
Princeton	86001	Mercer	22,341,605	188,592	765,545	—	1,824,677	2,778,814
Princeton Borough	20500	Mercer	—	—	—	—	—	—
Princeton Township	25200	Mercer	—	—	—	—	—	—
Robbinsville Township	73700	Mercer	14,920,254	125,946	511,249	—	1,729,153	2,366,348
Trenton City	33401	Mercer	92,177,747	778,099	3,158,512	—	7,123,603	11,060,214
Trenton City	33402	Mercer	80,401,214	678,690	2,754,984	—	2,093,072	5,526,746
West Windsor Township	49700	Mercer	22,932,918	193,583	785,807	—	2,089,044	3,068,434
Carteret Borough	21400	Middlesex	27,575,499	232,773	944,887	—	145,206	1,322,866
Cranbury Township	64700	Middlesex	6,375,642	53,819	218,464	—	429,286	701,569
Dunellen Borough	26100	Middlesex	5,336,316	45,045	182,851	—	266,399	494,295
East Brunswick Township	56700	Middlesex	36,894,947	311,441	1,264,222	—	888,834	2,464,497
Edison Township	31701	Middlesex	79,617,716	672,076	2,728,137	—	4,433,748	7,833,961
Edison Township	31702	Middlesex	51,233,689	432,478	1,755,545	—	50,228	2,238,251
Helmetta Borough	66900	Middlesex	660,758	5,578	22,641	—	196,487	224,706
Highland Park Borough	21900	Middlesex	10,150,365	85,682	347,807	—	127,428	560,917
Jamesburg Borough	53600	Middlesex	5,018,047	42,359	171,946	—	91,392	305,697
Metuchen Borough	22800	Middlesex	9,812,844	82,833	336,242	—	772,927	1,192,002
Middlesex Borough	36900	Middlesex	10,990,091	92,770	376,580	—	1,592,085	2,061,435
Middlesex County	71200	Middlesex	115,798,864	977,491	3,967,900	—	6,696,274	11,641,665
Middlesex County	71203	Middlesex	16,222,506	136,939	555,871	—	1,295,720	1,988,530
Middlesex County College	75700	Middlesex	3,297,489	27,835	112,990	—	390,794	531,619
Milbourn Borough	58500	Middlesex	5,867,234	49,527	201,043	—	631,101	881,671
Monroe Township (Middlesex)	62600	Middlesex	25,188,089	212,620	863,081	—	2,971,660	4,047,361
Monroe Twp Fire District 1	78400	Middlesex	547,092	4,618	18,746	—	486,833	510,197
Monroe Twp Fire District 2	68600	Middlesex	4,876,940	41,168	167,111	—	561,440	769,719
Monroe Twp Fire District 3	75100	Middlesex	6,855,881	57,872	234,920	—	307,168	599,960
New Brunswick City	33700	Middlesex	99,652,891	841,199	3,414,651	—	6,314,017	10,569,867
North Brunswick Township	59400	Middlesex	39,078,419	329,872	1,339,040	—	4,491,220	6,160,132
Old Bridge Township	47100	Middlesex	36,509,764	308,189	1,251,023	—	2,161,206	3,720,418
Old Bridge Twp Fire District 2	74800	Middlesex	1,097,600	9,265	37,610	—	285,014	331,889
Old Bridge Twp Fire District 4	85002	Middlesex	—	—	—	—	6,676	6,676
Perth Amboy City	24500	Middlesex	58,219,858	491,450	1,994,929	—	4,308,623	6,795,002
Piscataway Township	37700	Middlesex	35,125,527	296,505	1,203,592	—	257,277	1,757,374
Plainsboro Township	56200	Middlesex	14,265,202	120,417	488,804	—	1,389,871	1,999,092
Plainsboro Twp Fire District 1	75600	Middlesex	765,616	6,463	26,234	—	124,147	156,844
Sayreville Borough	40700	Middlesex	34,737,595	293,230	1,190,299	—	426,494	1,910,023
South Amboy City	27600	Middlesex	9,056,569	76,449	310,327	—	617,182	1,003,958
South Brunswick Township	50700	Middlesex	30,406,366	256,669	1,041,888	—	864,915	2,163,472
South Plainfield Borough	40600	Middlesex	22,511,959	190,030	771,382	—	1,851,200	2,812,612
South River Borough	39400	Middlesex	12,133,377	102,421	415,756	—	1,289,553	1,807,730
Spotswood Borough	51500	Middlesex	6,819,220	57,563	233,664	—	272,576	563,803

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
162,435	8,291,900	347,635	464,655	9,266,625	2,292,113	—	(34,425)	2,257,688
338,260	17,267,297	723,926	1,372,116	19,701,599	4,773,163	—	289,834	5,062,997
307,619	15,703,171	658,351	131,578	16,800,719	4,340,795	—	718,046	5,058,841
1,019,381	52,036,824	2,181,628	7,928,817	63,166,650	14,384,432	—	(1,041,933)	13,342,499
170,314	8,694,087	364,497	522,640	9,751,538	2,403,288	—	523,080	2,926,368
1,913,151	97,661,499	4,094,428	22,644,117	126,313,195	26,996,366	136,388	(2,235,083)	24,897,671
1,340,107	68,409,062	2,868,029	21,985,103	94,602,301	18,910,176	—	(1,873,543)	17,036,633
458,414	23,400,876	981,074	7,445,632	32,285,996	6,468,656	61,010	(2,770,108)	3,759,558
1,803	92,035	3,859	127,440	225,137	25,441	—	59,982	85,423
258,303	13,185,703	552,807	538,592	14,535,405	3,644,897	32,871	825,490	4,503,258
628,673	32,092,187	1,345,455	7,180,062	41,246,377	8,871,177	—	55,188	8,926,365
162,305	8,285,236	347,356	558,379	9,353,276	2,290,271	—	486,847	2,777,118
421,360	21,509,378	901,774	1,199,054	24,031,566	5,945,793	—	(284,743)	5,661,050
122,657	6,261,309	262,503	546,075	7,192,544	1,730,801	—	263,287	1,994,088
275,521	14,064,629	589,655	191,257	15,121,062	3,887,856	—	1,226,405	5,114,261
20,952	1,069,555	44,841	246,901	1,382,249	295,655	—	41,896	337,551
51,874	2,648,028	111,018	249,094	3,060,014	731,989	—	130,853	862,842
13,954	712,292	29,863	—	756,109	196,897	—	39,418	236,315
29,184	1,489,754	62,457	342,824	1,924,219	411,810	—	273,661	685,471
10,118	516,478	21,653	51,181	599,430	142,769	—	10,349	153,118
3,248	165,824	6,952	72,502	248,526	45,838	2,313	1,186	49,337
16,229	828,447	34,732	16,579	895,987	229,006	162	43,818	272,986
11,692	596,822	25,022	30,748	664,284	164,978	—	12,075	177,053
43,781	2,234,909	93,698	1,289,001	3,661,389	617,791	—	16,006	633,797
29,940	1,528,338	64,075	1,299,999	2,922,352	422,475	2,555	15,504	440,534
14,983	764,866	32,067	52,627	864,543	211,430	—	(9,622)	201,808
19,273	983,816	41,246	352,294	1,396,629	271,954	—	(10,518)	261,436
76,893	3,925,179	164,562	376,211	4,542,845	1,085,029	—	(25,378)	1,059,651
55,654	2,841,018	119,109	5,177	3,020,958	785,337	6,989	239,913	1,032,239
19,518	996,330	41,771	83,689	1,141,308	275,414	—	129,776	405,190
10,601	541,178	22,689	189,679	764,147	149,597	—	111,091	260,688
102,383	5,226,371	219,114	1,048,548	6,596,416	1,444,715	—	(289,925)	1,154,790
216,681	11,061,005	463,729	1,282,612	13,024,027	3,057,571	—	220,975	3,278,546
421,538	21,518,474	902,155	3,326,382	26,168,549	5,948,307	—	(731,280)	5,217,027
38,656	1,973,271	82,729	192,439	2,287,095	545,467	—	306,536	852,003
41,183	2,102,285	88,138	22,024	2,253,630	581,130	—	254,880	836,010
27,946	1,426,565	59,808	69,880	1,584,199	394,342	—	480,204	874,546
13,895	709,324	29,738	140,336	893,293	196,077	—	222,791	418,868
27,788	1,418,483	59,469	139,925	1,645,665	392,108	—	388,666	780,774
38,190	1,949,527	81,733	—	2,069,450	538,904	—	283,373	822,277
14,055	717,484	30,080	20,551	782,170	198,333	—	262,898	461,231
32,157	1,641,533	68,821	—	1,742,511	453,766	—	241,969	695,735
28,191	1,439,075	60,333	170,183	1,697,782	397,800	51,195	148,622	597,617
69,976	3,572,120	149,760	324,587	4,116,443	987,434	—	136,456	1,123,890
20,939	1,068,866	44,812	7,325	1,141,942	295,464	1,004	244,433	540,901
146,864	7,497,017	314,310	895,846	8,854,037	2,072,385	—	(767,341)	1,305,044
602,200	30,740,805	1,288,799	9,234,156	41,865,960	8,497,617	426,170	(866,522)	8,057,265
131,784	6,727,257	282,038	338,145	7,479,224	1,859,602	—	545,070	2,404,672
6,917	353,117	14,804	53,127	427,965	97,611	—	40,510	138,121
141,449	7,220,602	302,722	1,584,309	9,249,082	1,995,976	—	3,879,340	5,875,316
—	—	—	381,863	381,863	—	—	(2,246,255)	(2,246,255)
—	—	—	349,260	349,260	—	—	(2,054,470)	(2,054,470)
94,463	4,822,089	202,165	—	5,118,717	1,332,960	7,633	775,762	2,116,355
583,594	29,791,003	1,248,979	340,873	31,964,449	8,235,065	21,582	2,546,396	10,803,043
509,035	25,984,936	1,089,410	3,033,678	30,617,059	7,182,962	—	96,089	7,279,051
145,192	7,411,709	310,734	918,124	8,785,759	2,048,803	—	197,769	2,246,572
174,586	8,912,149	373,639	583,755	10,044,129	2,463,567	54,911	(22,983)	2,495,495
40,365	2,060,549	86,388	55,657	2,242,959	569,593	—	279,599	849,192
33,785	1,724,649	72,305	407,451	2,238,190	476,741	—	25,965	502,706
233,589	11,924,109	499,915	4,215	12,661,828	3,296,157	—	393,550	3,689,707
504,074	25,731,716	1,078,794	4,605,097	31,919,681	7,112,965	38,825	(682,516)	6,469,274
324,370	16,558,259	694,200	2,053,873	19,630,702	4,577,165	15,285	(642,092)	3,950,358
4,183	213,551	8,953	694,520	921,207	59,031	—	(26,673)	32,358
64,264	3,280,505	137,534	672,559	4,154,862	906,823	—	86,139	992,962
31,770	1,621,787	67,993	538,476	2,260,026	448,307	—	(25,344)	422,963
62,127	3,171,421	132,961	271,177	3,637,686	876,669	—	313,477	1,190,146
69,580	3,551,897	148,912	143,741	3,914,130	981,843	10,221	344,793	1,336,857
733,144	37,425,132	1,569,037	930,206	40,657,519	10,345,352	200,475	1,619,187	12,165,014
102,708	5,242,965	219,810	2,480,346	8,045,829	1,449,302	28,779	(826,913)	651,168
20,877	1,065,718	44,680	641,122	1,772,397	294,594	—	(90,958)	203,636
37,147	1,896,236	79,499	84,537	2,097,419	524,173	—	189,832	714,005
159,470	8,140,560	341,290	3,001	8,644,321	2,250,278	—	1,102,849	3,353,127
3,464	176,815	7,413	—	187,692	48,877	92,719	122,205	263,801
30,877	1,576,182	66,081	—	1,673,140	435,701	—	186,942	622,643
43,406	2,215,758	92,895	258,597	2,610,656	612,497	—	5,586	618,083
630,921	32,206,901	1,350,264	1,044,693	35,232,779	8,902,887	—	2,621,591	11,524,478
247,413	12,629,787	529,500	326,710	13,733,410	3,491,226	—	1,046,191	4,537,417
231,150	11,799,621	494,695	1,092,917	13,618,383	3,261,745	102,128	539,125	3,902,998
6,949	354,734	14,872	127,175	503,730	98,058	—	20,697	118,755
—	—	—	449,502	449,502	—	—	(88,427)	(88,427)
368,601	18,816,125	788,860	859,844	20,833,430	5,201,302	—	397,248	5,598,550
222,386	11,352,249	475,940	1,341,547	13,392,122	3,138,079	11,922	249,851	3,399,852
90,316	4,610,383	193,289	32,637	4,926,625	1,274,439	16,595	372,235	1,663,269
4,847	247,440	10,374	338,375	601,036	68,399	—	13,116	81,515
219,930	11,226,872	470,683	3,384,250	15,301,735	3,103,421	—	(395,157)	2,708,264
57,339	2,927,000	122,714	492,279	3,599,332	809,105	10,268	14,785	834,158
192,508	9,827,059	411,996	238,244	10,669,807	2,716,474	22,485	280,189	3,019,148
142,527	7,275,659	305,030	274,786	7,998,002	2,011,195	—	465,912	2,477,107
76,819	3,921,396	164,403	372,289	4,534,907	1,083,984	—	100,760	1,184,744
43,174	2,203,909	92,398	535,156	2,874,637	609,222	—	(18,653)	590,569

STATE OF NEW JERSEY  
POLICE AND FIREMEN'S RETIREMENT SYSTEM  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for year ended June 30, 2019

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	
Woodbridge Township	32400	Middlesex	\$ 76,515,878	645,892	2,621,851	—	3,898,530	7,166,273
Woodbridge Twp Fire District 1	45800	Middlesex	9,911,403	83,665	339,619	—	995,672	1,418,956
Woodbridge Twp Fire District 2	78500	Middlesex	2,840,741	23,980	97,339	—	314,406	435,725
Woodbridge Twp Fire District 7	45900	Middlesex	2,128,045	17,963	72,918	—	101,684	192,565
Aberdeen Township	46400	Monmouth	14,001,561	118,191	479,770	—	532,637	1,130,598
Allenhurst Borough	43300	Monmouth	2,968,485	25,058	101,716	—	185,218	311,992
Allentown Borough	63100	Monmouth	1,435,012	12,113	49,171	—	282,872	344,156
Asbury Park City	33200	Monmouth	45,245,326	381,929	1,550,351	—	1,335,770	3,268,050
Atlantic Highlands	30500	Monmouth	5,290,169	44,656	181,270	—	511,783	737,709
Avon By The Sea	22300	Monmouth	3,773,997	31,857	129,318	—	312,212	473,387
Belmar Borough	39300	Monmouth	8,532,133	72,022	292,357	—	1,739,769	2,104,148
Bradley Beach Borough	40900	Monmouth	7,612,980	64,263	260,862	—	858,928	1,184,053
Brielle Borough	50000	Monmouth	6,260,340	52,845	214,513	—	511,992	779,530
Brookdale Community College	62500	Monmouth	3,814,135	32,196	130,693	—	123,649	286,538
Colts Neck Township	62000	Monmouth	6,797,740	57,382	232,928	—	798,333	1,088,643
Deal Borough	27100	Monmouth	7,769,704	65,586	266,232	—	678,612	1,010,430
Eatontown Borough	30300	Monmouth	15,759,737	133,032	540,014	—	460,493	1,133,539
Englishtown Borough	44800	Monmouth	1,465,022	12,367	50,200	—	195,973	258,540
Fair Haven Borough	42100	Monmouth	5,009,748	42,289	171,661	—	132,912	346,862
Freehold Borough	22000	Monmouth	11,076,945	93,504	379,556	—	590,295	1,063,355
Freehold Township	56100	Monmouth	25,866,329	218,345	886,321	—	2,019,367	3,124,033
Hazlet Township	50500	Monmouth	14,263,433	120,402	488,743	—	1,254,005	1,863,150
Highlands Borough	41800	Monmouth	4,498,384	37,972	154,139	—	174,677	366,788
Holmdel Township	58400	Monmouth	17,188,824	145,096	588,983	—	2,532,349	3,266,428
Howell Township	56000	Monmouth	38,126,712	321,838	1,306,429	—	1,711,574	3,339,841
Howell Twp Fire District 1	85902	Monmouth	346,983	2,929	11,890	—	71,337	86,156
Howell Twp Fire District 3	67300	Monmouth	469,990	3,967	16,104	—	149,008	169,079
Kearsburg Borough	26700	Monmouth	13,243,311	111,791	453,788	—	154,415	719,994
Keypoint Borough	39000	Monmouth	5,672,735	47,885	194,379	—	257,666	499,930
Lake Como Borough	46300	Monmouth	—	—	—	—	66,758	66,758
Little Silver Borough	40100	Monmouth	5,882,293	49,654	201,559	—	513,746	764,959
Long Branch City	39900	Monmouth	43,064,482	363,520	1,475,624	—	1,874,661	3,713,805
Manalapan Township	51000	Monmouth	23,601,975	199,231	808,732	—	1,766,357	2,774,320
Manasquan Borough	26400	Monmouth	5,829,786	49,211	199,760	—	202,418	451,389
Marlboro Township	56300	Monmouth	27,060,670	228,427	927,246	—	1,157,756	2,313,429
Matawan Borough	28600	Monmouth	8,198,308	69,204	280,919	—	775,881	1,126,004
Middletown Township	37000	Monmouth	42,563,586	359,291	1,458,460	—	3,181,612	4,999,363
Millstone Township Fire Dist #1	78900	Monmouth	1,772,012	14,958	60,719	—	159,972	235,649
Monmouth Beach Borough	58000	Monmouth	3,455,024	29,165	118,388	—	358,859	506,412
Monmouth County/Hall of Records	71303	Monmouth	169,732,514	1,432,761	5,815,961	—	11,113,575	8,362,297
Neptune City Borough	30200	Monmouth	6,355,179	53,646	217,763	—	469,295	740,704
Neptune Fire District 1	85702	Monmouth	1,228,882	10,373	42,108	—	263,409	315,530
Neptune Township	20200	Monmouth	30,674,284	258,930	1,051,068	—	1,507,218	2,817,218
Ocean Grove Bd of Fire Comm	76500	Monmouth	442,779	3,738	15,172	—	13,139	32,049
Ocean Township (Monmouth)	28400	Monmouth	24,904,845	210,229	853,376	—	1,502,218	2,565,823
Oceanport Borough	41400	Monmouth	4,741,951	40,028	162,485	—	877,225	1,079,738
Red Bank Borough	23500	Monmouth	15,336,827	129,463	525,523	—	969,297	1,624,283
Rumson Borough	37600	Monmouth	7,154,063	60,389	245,137	—	508,106	813,632
Sea Bright Boro	25900	Monmouth	4,108,283	34,679	140,772	—	351,468	526,919
Sea Girt Borough	37800	Monmouth	3,584,053	30,254	122,809	—	509,969	663,032
Shrewsbury Borough	44700	Monmouth	5,541,453	46,777	189,880	—	605,945	842,602
Spring Lake Borough	35700	Monmouth	4,871,209	41,119	166,914	—	412,271	620,304
Spring Lake Heights Borough	57300	Monmouth	5,207,373	43,957	178,433	—	252,324	474,714
Tinton Falls Borough	51000	Monmouth	17,579,192	148,391	602,359	—	1,343,335	2,094,085
Union Beach Borough	73500	Monmouth	5,199,268	43,889	178,155	—	1,074,862	1,296,906
Upper Freehold Township	79600	Monmouth	754,954	6,373	25,869	—	169,982	202,224
Wall Township	51600	Monmouth	27,002,626	227,937	925,257	—	1,969,848	3,123,042
Wall Township Fire District 2	80002	Monmouth	337,073	2,845	11,550	—	1,856	16,251
Wall Township Fire District 3	85802	Monmouth	323,879	2,734	11,098	—	42,094	55,926
West Long Branch Borough	46600	Monmouth	7,922,369	66,875	271,464	—	208,493	546,832
Boonton Town	31500	Morris	8,017,232	67,676	274,714	—	319,640	662,030
Boonton Township	57200	Morris	4,700,504	39,678	161,065	—	453,582	654,325
Butler Borough	61300	Morris	6,132,984	51,770	210,149	—	410,277	672,196
Chatham Borough	38200	Morris	8,285,005	69,936	283,889	—	561,616	915,441
Chatham Township	46500	Morris	8,200,246	69,221	280,985	—	376,564	726,770
Chester Borough	64100	Morris	—	—	—	—	20,342	20,342
Chester Township	52900	Morris	7,230,184	61,032	247,745	—	2,023,449	2,332,226
Denville Township	30000	Morris	12,468,754	105,252	427,247	—	216,385	748,884
Dover Town	35500	Morris	15,207,423	128,370	521,089	—	942,370	1,591,829
East Hanover Township	31300	Morris	15,173,658	128,085	519,932	—	863,995	1,512,012
Florham Park Borough	30100	Morris	13,240,258	111,765	453,683	—	197,637	763,085
Hanover Township	29600	Morris	11,036,129	93,159	378,158	—	340,186	811,503
Hanover Twp Fire District 2	66500	Morris	1,062,490	8,969	36,407	—	36,672	82,048
Hanover Twp Fire District 3	66600	Morris	1,182,662	9,983	40,524	—	435,404	485,911
Harding Township	52400	Morris	3,494,193	29,495	119,730	—	264,231	413,456
Jefferson Township	51100	Morris	13,449,526	113,531	460,854	—	13,550	587,935
Kinnelon Borough	58300	Morris	6,742,554	56,916	231,037	—	342,276	630,229
Lincoln Park Borough	56800	Morris	8,477,966	71,565	290,501	—	390,795	752,861
Long Hill Township	57800	Morris	8,141,438	68,724	278,970	—	56,141	403,835
Madison Borough	30900	Morris	15,068,364	127,196	516,324	—	1,178,129	1,821,649
Mendham Borough	53400	Morris	4,582,622	38,683	157,026	—	508,037	703,746
Mendham Township	53300	Morris	4,897,487	41,341	167,815	—	354,541	563,697
Montville Township	39700	Morris	15,938,886	134,545	546,153	—	673,688	1,354,386
Morris County	71400	Morris	55,390,784	467,569	1,897,990	—	368,921	2,734,480
Morris County	71403	Morris	19,742,711	166,654	676,493	—	643,981	1,487,128
Morris County_Park Commission	71404	Morris	7,382,704	62,320	252,972	—	357,250	672,542
Morris Plains Borough	52500	Morris	5,910,365	49,891	202,521	—	654,572	906,984
Morris Township	51700	Morris	19,901,009	167,990	681,917	—	376,753	1,226,660
Morristown Town	32900	Morris	30,433,759	256,900	1,042,826	—	2,750,043	4,049,769
Mount Arlington Borough	68800	Morris	5,364,715	45,285	183,824	—	470,386	699,495

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
484,436	24,729,231	1,036,765	4,748,334	30,998,766	6,835,850	—	175,439	7,011,289
62,751	3,203,274	134,296	508,211	3,908,532	885,475	—	291,570	1,177,045
17,985	918,101	38,491	5,269	979,846	253,789	—	103,950	357,739
13,473	687,765	28,834	117,255	847,327	190,117	—	(6,041)	184,076
88,646	4,525,176	189,717	1,431,834	6,235,373	1,250,885	—	2,885	1,253,770
18,794	959,387	40,222	371,088	1,389,491	265,201	—	57,880	323,081
9,085	463,783	19,444	11,767	504,079	128,202	—	43,914	172,116
286,456	14,622,875	613,059	2,592,433	18,114,823	4,042,171	14,712	(175,525)	3,881,358
33,493	1,709,734	71,680	260,493	2,075,400	472,618	—	140,118	612,736
23,894	1,219,721	51,136	727,970	2,022,721	337,165	—	(23,344)	313,821
54,018	2,757,507	115,608	273,137	3,200,270	762,252	—	208,193	970,445
48,199	2,460,445	103,153	455,635	3,067,432	680,136	—	128,629	808,765
39,635	2,023,285	84,826	331,897	2,479,643	559,292	—	(14,021)	545,271
24,148	1,232,693	51,680	591,137	1,899,658	340,751	12,909	(174,589)	179,071
43,038	2,196,967	92,107	374,917	2,707,029	607,303	—	145,062	752,365
49,191	2,511,097	105,277	392,647	3,058,212	694,137	—	135,419	829,556
99,778	5,093,403	213,539	1,034,745	6,441,465	1,407,959	—	268,280	1,676,239
9,275	473,482	19,851	397,898	900,506	130,884	—	(35,317)	95,567
31,718	1,619,105	67,880	171,328	1,890,031	447,566	—	73,420	520,986
70,130	3,579,967	150,089	641,311	4,441,497	989,603	5,956	(53,376)	942,183
163,764	8,359,761	350,480	3,215,192	12,089,197	2,310,871	—	(363,269)	1,947,602
90,304	4,609,811	193,265	1,072,327	5,965,707	1,274,281	—	(52,277)	1,222,004
28,480	1,453,837	60,952	589,032	2,132,301	401,881	—	(174,413)	227,468
108,826	5,555,270	232,903	1,230,859	7,127,858	1,535,632	—	311,677	1,847,309
241,387	12,322,204	516,605	369,801	13,449,997	3,406,201	18,383	124,063	3,548,647
2,197	112,142	4,702	247,728	366,769	30,999	—	64,162	95,161
2,976	151,896	6,368	69,798	231,038	41,988	—	(28,124)	13,864
83,846	4,280,117	179,443	890,733	5,434,139	1,183,144	5,522	(33,105)	1,155,561
35,915	1,833,376	76,864	527,545	2,473,700	506,796	—	(95,835)	410,961
—	—	—	2,830,507	2,830,507	—	—	(768,823)	(768,823)
37,242	1,901,103	79,703	293,051	2,311,099	525,518	—	126,751	652,269
272,649	13,918,046	583,510	1,118,203	15,892,408	3,847,337	—	500,279	4,347,616
149,428	7,627,942	319,799	1,671,867	8,769,036	2,108,576	—	516,772	2,625,348
36,909	1,884,133	78,992	1,295,991	3,296,025	520,827	25,259	(154,441)	391,645
171,326	8,745,761	366,663	1,218,649	10,502,399	2,417,573	—	(309,007)	2,108,566
51,905	2,649,618	111,084	789,064	3,601,671	732,428	—	(99,489)	632,939
269,478	13,756,161	576,723	1,219,840	15,822,202	3,802,587	—	479,866	4,282,453
11,219	572,698	24,010	271,730	879,657	158,310	—	30,400	188,350
21,874	1,116,632	46,814	238,975	1,424,295	308,668	—	467	309,135
1,074,607	54,855,993	2,299,821	5,529,866	63,760,287	15,163,729	213,198	(2,102,157)	13,274,770
40,236	2,053,936	86,111	291,223	2,471,506	567,765	—	70,067	637,832
7,780	397,163	16,651	51,899	473,493	109,787	—	(9,958)	99,829
194,204	9,913,648	415,627	214,839	10,738,318	2,740,409	23,859	1,078,043	3,842,311
2,803	143,102	6,000	—	151,905	39,557	—	8,464	48,021
157,677	8,049,018	337,453	386,272	8,930,420	2,224,973	9,701	440,126	2,674,800
30,022	1,532,555	64,252	262,963	1,889,792	423,641	—	53,089	476,730
97,100	4,956,722	207,809	669,092	5,930,723	1,370,176	—	73,668	1,443,844
45,294	2,312,128	96,935	165,872	2,620,229	639,137	—	90,295	729,432
26,010	1,327,759	55,666	320,601	1,730,036	367,030	—	93,861	460,891
22,691	1,158,333	48,563	700,244	1,929,831	320,196	32,374	(101,653)	250,917
35,084	1,790,947	75,085	631,008	2,532,124	495,068	—	(4,656)	490,412
30,841	1,574,330	66,003	613,863	2,285,037	435,189	12,005	(68,722)	378,472
32,969	1,682,975	70,558	—	1,786,502	465,221	—	192,827	658,048
111,297	5,681,434	238,192	19,376	6,050,299	1,570,507	—	623,492	2,193,999
32,918	1,680,356	70,448	42,479	1,826,201	464,497	—	285,532	750,029
4,780	243,994	10,229	105,720	364,723	67,447	—	(18,010)	49,437
170,959	8,727,001	365,877	1,413,947	10,677,784	2,412,387	—	(37,364)	2,375,023
2,134	108,939	4,567	93	133,323	30,114	—	(2,952)	27,162
2,051	104,675	4,388	68	111,207	28,935	—	15,078	44,013
50,158	2,560,437	107,346	194,332	2,912,273	707,776	—	144,234	852,010
50,759	2,591,096	108,631	277,912	3,028,398	716,251	—	152,533	868,784
29,760	1,519,160	63,690	230,410	1,843,020	419,938	—	122,068	542,006
38,829	1,982,124	83,100	405,399	2,509,452	547,914	—	(11,770)	536,144
52,454	2,677,638	112,259	509,199	3,351,550	740,174	—	172,230	912,404
51,917	2,650,244	111,111	397,077	3,210,349	732,602	227	(97,589)	635,240
—	—	—	1,939,136	1,939,136	—	—	(465,439)	(465,439)
45,776	2,336,729	97,967	108,014	2,588,486	645,937	—	579,559	1,225,496
78,942	4,029,787	168,948	817,175	5,094,852	1,113,946	3,273	(110,919)	1,006,300
96,281	4,914,900	206,056	600,682	5,817,919	1,358,616	—	234,955	1,593,571
96,067	4,903,987	205,598	772,403	5,978,055	1,355,599	—	9,727	1,365,326
83,826	4,279,130	179,401	231,604	4,773,961	1,182,871	—	217,267	1,400,138
69,872	3,566,776	149,536	860,628	4,646,812	985,956	—	79,706	1,065,662
6,727	343,387	14,396	24,977	389,487	94,922	—	19,792	114,714
7,488	382,225	16,025	63,147	468,885	105,658	—	118,564	224,222
22,122	1,129,291	47,345	1,281,003	2,479,761	312,168	—	(235,028)	77,140
85,151	4,346,764	182,237	1,962,065	6,576,217	1,201,567	—	(545,674)	655,893
42,688	2,179,132	91,359	48,894	2,362,073	602,373	—	136,120	738,493
53,676	2,740,001	114,874	1,363,732	4,272,283	757,413	—	(296,340)	461,073
51,545	2,631,238	110,314	798,032	3,591,129	727,348	—	(139,281)	588,067
95,401	4,869,957	204,171	325,942	5,495,471	1,346,192	433	217,093	1,563,718
29,013	1,481,061	62,093	408,096	1,980,263	409,407	—	(25,876)	383,531
31,007	1,582,823	66,359	476,609	2,158,798	437,536	186	27,960	465,682
100,912	5,151,302	215,967	591,313	6,059,494	1,423,964	—	(213,658)	1,210,306
350,689	17,901,794	750,527	2,918,062	21,921,072	4,948,556	—	(1,412,415)	3,536,141
124,995	6,380,663	267,507	1,961,369	8,734,534	1,763,794	—	(303,399)	1,460,395
46,741	2,386,022	100,033	308,263	2,841,059	659,563	—	(281,841)	377,722
37,420	1,910,176	80,084	289,475	2,317,155	528,026	—	153,492	681,518
125,997	6,431,824	269,652	2,129,262	8,956,735	1,777,936	18,837	(438,755)	1,358,018
192,682	9,835,912	412,368	2,723,932	13,164,894	2,718,921	—	594,610	3,313,531
33,965	1,733,827	72,690	282,659	2,123,141	479,278	—	156,708	635,986

**STATE OF NEW JERSEY  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources				
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
Mount Olive Township	47700	Morris	\$ 18,736,012	158,156	641,998	—	674,279	1,474,433
Mountain Lakes Borough	42700	Morris	5,363,019	45,271	183,766	—	441,976	671,013
Netcong Borough	69100	Morris	2,935,495	24,779	100,586	—	199,920	325,285
Parsippany Troy Hills Township	42600	Morris	43,086,835	363,708	1,476,390	—	3,927,494	5,767,592
Pequanock Township	46200	Morris	13,835,508	116,789	474,080	—	674,765	1,265,634
Randolph Township	45500	Morris	13,074,750	110,368	448,012	—	752,644	1,311,024
Riverdale Borough	72500	Morris	6,474,999	54,657	221,869	—	788,471	1,064,997
Rockaway Borough	39200	Morris	5,965,901	50,360	204,424	—	501,118	755,902
Rockaway Township	41700	Morris	20,425,906	172,421	699,903	—	1,02,929	975,253
Roxbury Township	46800	Morris	17,350,503	146,461	594,523	—	611,275	1,352,259
Washington Twp (Morris)	58100	Morris	10,541,290	88,982	361,202	—	282,982	733,166
Wharton Borough	42500	Morris	7,682,389	64,849	263,240	—	618,802	946,891
Barnegat Township	63300	Ocean	20,621,144	174,069	706,593	—	1,708,825	2,589,487
Bay Head Borough	55600	Ocean	2,940,402	24,821	100,754	—	272,930	398,505
Beach Haven Borough	62100	Ocean	4,221,900	35,638	144,665	—	795,201	975,504
Beachwood Borough	63400	Ocean	6,621,849	55,897	226,901	—	1,242,628	1,525,426
Berkeley Township Municipal Bld	53900	Ocean	23,099,770	194,992	791,524	—	632,380	1,818,896
Brick Township	55500	Ocean	61,079,196	515,587	2,092,906	—	5,106,406	7,714,899
Harvey Cedars Borough	66800	Ocean	2,957,169	24,962	101,329	—	400,344	526,635
Island Heights Borough	67400	Ocean	921,528	7,779	31,577	—	308,971	348,327
Jackson Bd Fire District 2	67500	Ocean	1,591,348	13,433	54,528	—	763,622	831,583
Jackson Township	49800	Ocean	36,126,169	304,951	1,237,879	—	1,600,475	3,143,305
Jackson Twp Fire District 3	75200	Ocean	3,434,852	28,995	117,697	—	175,697	322,389
Jackson Twp Fire District 4	75400	Ocean	1,425,174	12,030	48,834	—	305,667	366,531
Lacey Township	51800	Ocean	18,676,441	157,653	639,957	—	1,504,188	2,301,798
Lakehurst Borough	52700	Ocean	1,791,190	15,120	61,376	—	322,408	398,904
Lakewood Township	33800	Ocean	52,441,042	442,670	1,796,916	—	2,711,552	4,951,138
Lakewood Twp Fire District 1	75000	Ocean	3,551,741	29,981	121,702	—	836,861	988,544
Lavallette Borough	67900	Ocean	4,344,011	36,669	148,849	—	613,130	798,648
Little Egg Harbor Township	68200	Ocean	16,680,126	140,802	571,552	—	1,608,365	2,320,719
Long Beach Township	55000	Ocean	14,300,773	120,717	490,022	—	83,237	693,976
Manchester Township	54800	Ocean	26,889,868	226,985	921,393	—	2,303,576	3,451,954
Mantoloking Borough	47400	Ocean	3,102,468	26,189	106,307	—	344,796	477,292
Ocean County	71500	Ocean	97,785,677	825,437	3,350,670	—	7,683,438	11,859,545
Ocean County	71503	Ocean	22,011,511	185,805	754,234	—	1,078,764	2,018,803
Ocean Gate Borough	69400	Ocean	2,071,430	17,486	70,978	—	864,360	952,824
Ocean Township (Ocean)	61100	Ocean	7,389,876	62,380	253,217	—	1,215,091	1,530,688
Pine Beach Borough	69900	Ocean	1,445,419	12,201	49,528	—	579,530	641,259
Plumsted Fire District #1	85402	Ocean	2,085,762	17,607	71,470	—	205,964	295,041
Plumsted Township	72300	Ocean	2,558,393	21,596	87,664	—	892,779	1,002,039
Point Pleasant Beach Borough	46700	Ocean	8,289,742	69,976	284,052	—	67,110	421,138
Point Pleasant Borough	54200	Ocean	13,579,875	114,632	465,320	—	1,102,902	1,682,854
Seaside Heights Borough	54700	Ocean	8,939,584	75,462	306,319	—	448,397	831,178
Seaside Park Borough	55400	Ocean	4,827,230	40,748	165,407	—	29,467	235,622
Ship Bottom Borough	61600	Ocean	3,918,145	33,074	134,257	—	554,364	721,695
South Toms River Borough	72700	Ocean	2,612,561	22,053	89,521	—	119,442	231,016
Stafford Township	56400	Ocean	23,591,168	199,140	808,362	—	2,068,917	3,076,419
Surf City Borough	73100	Ocean	3,323,234	28,052	113,872	—	610,009	751,933
Toms River Township	48700	Ocean	69,921,324	590,226	2,395,885	—	3,956,050	6,942,161
Tuckerton Borough	73400	Ocean	2,895,987	24,446	99,232	—	582,212	705,890
Bloomingtondale Borough	55700	Passaic	6,571,413	55,471	225,172	—	487,342	767,985
Borough of Woodland Park	43000	Passaic	11,075,988	93,496	379,524	—	1,184,233	1,657,253
Clifton City	34800	Passaic	102,431,189	864,651	3,509,851	—	1,040,559	5,415,061
Haledon Borough	42000	Passaic	5,966,919	50,368	204,459	—	539,714	794,541
Hawthorne Borough	28200	Passaic	12,360,734	104,340	423,546	—	414,909	942,795
Little Falls Twp	41600	Passaic	10,647,275	89,877	364,834	—	2,298,859	2,753,570
North Haledon Borough	41900	Passaic	8,866,928	74,848	303,829	—	695,646	1,074,323
Passaic City	22501	Passaic	56,567,316	477,501	1,938,304	—	1,129,388	3,545,193
Passaic City	22502	Passaic	38,094,945	321,570	1,305,340	—	1,216,342	2,843,252
Passaic County	71600	Passaic	164,037,220	1,384,685	5,620,809	—	8,643,093	15,648,587
Passaic County	71603	Passaic	25,367,469	214,134	869,228	—	1,290,718	2,374,080
Paterson City	30701	Passaic	138,835,077	1,171,947	4,757,246	—	5,254,699	11,183,262
Paterson City	30702	Passaic	131,369,565	1,108,928	4,501,437	—	14,680,408	20,290,773
Pompton Lakes Borough	40300	Passaic	6,349,691	53,600	217,575	—	436,647	707,822
Prospect Park Borough	43800	Passaic	7,248,854	61,190	248,385	—	1,170,396	1,479,971
Ringwood Borough	44900	Passaic	8,952,717	75,572	306,769	—	674,085	1,056,426
Totowa Borough	40000	Passaic	11,878,423	100,269	407,019	—	837,752	1,345,040
Wanaque Borough	40400	Passaic	10,259,960	86,607	351,562	—	261,749	699,918
Wayne Township	29400	Passaic	54,597,776	460,875	1,870,817	—	548,454	2,880,146
West Milford Township	24200	Passaic	18,471,437	155,923	632,932	—	372,928	1,161,783
South Jersey Trans Authority	78600	Regional	4,873,499	41,139	166,993	—	2,856	210,988
Carneys Point Township	25700	Salem	5,860,946	49,474	200,828	—	439,501	689,803
Lower Alloways Creek Township	54900	Salem	3,288,111	27,756	112,669	—	261,977	402,402
Penns Grove Borough	28500	Salem	3,634,804	30,682	124,548	—	124,481	279,711
Pennsville Township	26800	Salem	7,333,092	61,901	251,272	—	335,818	648,991
Salem City	20400	Salem	4,702,685	39,697	161,140	—	465,423	666,260
Salem County	71700	Salem	37,580,032	317,224	1,287,697	—	2,385,793	3,990,714
Salem County	71703	Salem	7,134,243	60,222	244,458	—	509,130	813,810
Woodstown Borough	48500	Salem	2,596,714	21,920	88,978	—	53,632	164,530
Bedminster Township	42300	Somerset	6,164,205	52,034	211,219	—	691,977	955,230
Bernards Township	53000	Somerset	15,195,999	128,274	520,698	—	264,459	913,431
Bernardsville Boro	42200	Somerset	7,025,665	59,306	240,738	—	857,310	1,157,354
Bound Brook Borough	43400	Somerset	9,019,242	76,134	309,048	—	714,520	1,099,702
Branchburg Township	55800	Somerset	9,407,078	79,408	322,338	—	289,399	691,145
Bridgewater Twp	59700	Somerset	27,231,315	229,867	933,093	—	41,424	1,204,384
Far Hills Borough	65200	Somerset	1,959,945	16,544	67,158	—	317,650	401,352
Franklin Township (Somerset)	59600	Somerset	42,204,779	356,263	1,446,166	—	904,153	2,706,582
Green Brook Township	61900	Somerset	7,782,073	65,691	266,656	—	657,048	989,395
Hillsborough Township	51200	Somerset	21,103,637	178,142	723,126	—	162,930	1,064,198
Manville Borough	41000	Somerset	9,050,185	76,395	310,109	—	265,313	651,817

Deferred inflows of resources					Pension expense			
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
118,621	6,055,307	253,867	315,941	6,743,736	1,673,856	—	124,597	1,798,453
33,954	1,733,278	72,667	124,144	1,964,043	479,127	605	20,952	500,684
18,585	948,725	39,775	5,381	1,012,466	262,254	414	141,053	403,721
272,791	13,925,270	583,813	829,780	15,611,654	3,849,334	—	515,164	4,364,498
87,595	4,471,509	187,467	251,667	4,998,238	1,236,050	259	344,017	1,580,326
82,779	4,225,640	177,159	902,888	5,388,466	1,168,085	254	2,792	1,171,131
40,994	2,092,660	87,734	9,182	2,230,570	578,470	604	231,926	811,000
37,771	1,928,125	80,836	378,014	2,424,746	532,988	429	103,707	637,124
129,320	6,601,466	276,764	1,895,232	8,902,782	1,824,830	—	(419,730)	1,405,100
109,849	5,607,524	235,094	430,180	6,382,647	1,550,076	1,722	(49,258)	1,502,540
66,739	3,406,848	142,831	474,575	4,090,993	941,748	6,698	21,541	969,987
48,639	2,482,878	104,094	296,137	2,931,748	686,337	—	50,180	736,517
130,556	6,664,565	279,410	66,643	7,141,174	1,842,272	146,124	512,531	2,500,927
18,616	950,311	39,841	350,479	1,359,247	262,692	—	(8,780)	253,912
26,730	1,364,479	57,205	554,519	2,002,933	377,180	—	111,348	488,528
41,924	2,140,121	89,724	30,337	2,302,106	591,589	298	421,826	1,013,713
146,249	7,465,634	312,994	936,853	8,861,730	2,063,710	—	(353,721)	1,709,989
386,704	19,740,237	827,603	599,348	21,553,892	5,456,753	—	1,289,249	6,746,002
18,722	955,730	40,069	3,595	1,018,116	264,190	—	146,484	410,674
5,834	297,829	12,486	270,644	586,793	82,328	—	20,774	103,102
10,075	514,309	21,562	296,784	842,730	142,169	—	175,169	317,338
228,721	11,675,647	489,498	125,186	12,519,052	3,227,475	316	785,676	4,013,467
21,747	1,110,113	46,541	233,803	1,412,204	306,866	—	18,803	325,669
9,023	460,603	19,311	35,203	524,140	127,324	—	116,774	244,098
118,244	6,036,055	253,060	232,651	6,640,010	1,668,534	—	367,262	2,035,796
11,340	578,896	24,270	235,939	850,445	160,023	—	61,636	221,659
332,014	16,948,464	710,559	117,178	18,108,215	4,685,029	149,642	681,937	5,516,608
22,487	1,147,890	48,125	—	1,218,502	317,309	—	376,968	694,277
27,503	1,403,944	58,860	318,182	1,808,489	388,089	—	52,088	440,177
105,605	5,390,864	226,010	414,620	6,137,099	1,490,185	—	537,375	2,027,560
90,541	4,621,879	193,771	503,917	5,410,108	1,277,616	—	(185,203)	1,092,413
170,245	8,690,559	364,349	1,164,956	10,390,109	2,402,313	58,877	567,440	3,028,630
19,642	1,002,689	42,037	213,342	1,277,170	277,171	—	48,004	325,175
619,099	31,603,435	1,324,964	3,563,239	37,110,737	8,736,072	—	791,147	9,527,219
139,359	7,113,919	298,249	1,661,531	9,213,058	1,966,486	—	(574,768)	1,391,718
13,115	669,467	28,067	481,164	1,191,813	185,059	—	105,588	290,647
46,787	2,388,340	100,130	455,355	2,990,612	660,204	28,661	139,973	828,838
9,151	467,146	19,585	201,386	697,268	129,132	—	34,367	163,499
13,205	674,099	28,261	226,066	941,631	186,340	—	32,159	218,499
16,198	826,849	34,665	507,110	1,384,822	228,564	—	19,788	248,352
52,484	2,679,169	112,323	801,837	3,645,813	740,597	5,878	(88,686)	657,789
85,977	4,388,891	184,003	235,409	4,894,280	1,213,212	—	343,922	1,557,134
56,598	2,889,192	121,128	1,030,061	4,096,979	798,653	—	49,529	848,182
30,562	1,560,117	65,407	391,994	2,048,080	431,260	—	(21,361)	409,899
24,806	1,266,308	53,090	157,390	1,501,594	303,043	—	(27,290)	322,753
16,541	844,356	35,399	228,076	1,124,372	233,404	—	20,648	254,052
149,360	7,624,449	319,653	90,015	8,183,477	2,107,611	—	427,786	2,535,397
21,040	1,074,039	45,029	250,682	1,390,790	296,894	—	133,037	429,931
442,685	22,597,931	947,411	69,098	24,057,125	6,246,699	3,503	1,082,729	7,332,931
18,335	935,956	39,240	13,664	1,007,195	258,724	—	142,102	400,826
41,605	2,123,821	89,041	154,141	2,408,608	587,083	765	94,802	682,650
70,124	3,579,658	150,076	217,177	4,017,035	989,517	1,771	379,744	1,371,032
648,511	33,104,822	1,387,909	7,799,000	42,940,242	9,151,097	21,647	(619,122)	8,553,622
37,778	1,928,454	80,850	441,181	2,488,263	533,078	—	(25,663)	507,415
78,258	3,994,876	167,484	1,287,543	5,528,161	1,104,295	—	(116,838)	987,457
67,410	3,441,102	144,267	366,882	4,019,461	951,217	—	487,810	1,439,027
56,138	2,865,710	120,144	—	3,041,992	792,162	—	241,572	1,033,734
358,138	18,282,038	766,469	1,510,834	20,917,479	5,053,666	—	(669,635)	4,384,031
241,186	12,311,937	516,174	882,066	13,951,363	3,403,363	25,002	508,011	3,936,376
1,038,550	53,015,327	2,222,651	8,179,605	64,456,133	14,654,917	—	(1,612,498)	13,042,419
160,606	8,198,533	343,721	2,342,350	11,045,210	2,286,304	—	(649,180)	1,617,124
878,990	44,870,225	1,881,170	2,090,092	49,720,477	12,403,384	—	657,245	13,060,629
831,725	42,457,440	1,780,015	3,477,121	48,546,301	11,736,422	—	5,298,621	17,035,043
40,201	2,052,162	86,036	782,179	2,960,578	567,275	—	(239,478)	327,797
45,894	2,342,763	98,220	69,743	2,556,620	647,605	—	321,145	968,750
56,681	2,893,436	121,306	302,985	3,374,408	799,827	—	226,176	1,026,003
75,204	3,838,997	160,949	1,365,244	5,440,394	1,061,206	—	4,390	1,065,596
64,958	3,315,925	139,019	149,821	3,669,723	916,614	—	183,024	1,099,638
345,668	17,645,501	739,782	4,744,461	23,475,412	4,877,709	—	(737,493)	4,140,216
116,946	5,969,799	250,282	841,649	7,178,676	1,650,219	—	468	1,650,687
30,855	1,575,070	66,034	745,143	2,417,102	435,393	—	(260,076)	175,317
37,107	1,894,204	79,414	204,524	2,215,249	523,611	—	72,907	596,518
20,818	1,062,688	44,553	342,943	1,471,002	293,757	24,909	3,188	321,854
23,013	1,174,735	49,250	670,468	1,917,466	324,730	—	(98,965)	225,765
46,427	2,369,988	99,361	283,067	2,778,843	655,131	—	102,158	757,289
29,774	1,519,865	63,720	334,279	1,947,638	420,133	—	(235,846)	184,287
237,926	12,145,522	509,197	2,585,158	15,477,803	3,357,362	12,904	1,285,898	4,656,164
45,168	2,305,722	96,667	1,249,403	3,696,960	637,366	8,070	25,125	670,561
16,440	839,234	35,185	10,114	900,973	231,988	—	69,367	301,355
39,027	1,992,215	83,523	424,906	2,539,671	550,704	—	13,402	564,106
96,209	4,911,207	205,901	785,005	5,978,322	1,357,595	—	(83,929)	1,273,666
44,481	2,270,631	95,195	498,056	2,908,363	627,666	—	124,016	751,682
57,102	2,914,936	122,208	828,890	3,923,136	805,770	—	(21,480)	784,290
59,558	3,040,281	127,463	724,299	3,951,601	840,419	—	(13,335)	827,084
172,406	8,800,911	368,975	950,830	10,293,122	2,432,818	—	(606,155)	1,826,663
12,409	633,436	26,557	272,091	944,493	175,099	—	(71,368)	103,731
267,206	13,640,198	571,861	997,950	15,477,215	3,770,532	—	760,627	4,531,159
49,270	2,515,095	105,445	833	2,670,643	695,242	—	201,380	896,622
133,611	6,820,502	285,947	921,367	8,161,427	1,885,377	—	(161,810)	1,723,567
57,298	2,924,937	122,627	1,137,884	4,242,746	808,534	—	(68,840)	739,694

**STATE OF NEW JERSEY  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for year ended June 30, 2019

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources				
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
Montgomery Township	68700	Somerset	\$ 11,821,384	99,788	405,065	—	1,563,475	2,088,328
North Plainfield Borough	21300	Somerset	30,229,034	255,172	1,035,811	—	1,664,583	2,955,566
Peapack & Gladstone Borough	60400	Somerset	2,268,437	19,149	77,729	—	174,134	271,012
Raritan Borough	46100	Somerset	6,030,936	50,909	206,653	—	210,071	467,633
Somerset County Finance Office	71800	Somerset	42,525,399	358,969	1,457,152	—	400,874	2,216,895
Somerset County Finance Office	71803	Somerset	22,661,910	191,296	776,521	—	1,352,583	2,320,400
Somerville Borough	21600	Somerset	12,496,280	105,485	428,191	—	612,049	1,145,725
South Bound Brook Borough	46200	Somerset	4,609,154	38,907	157,935	—	430,685	627,527
Warren Township	51300	Somerset	11,948,401	100,860	409,417	—	366,949	877,226
Watchung Borough	29800	Somerset	10,785,862	91,047	369,582	—	225,259	685,888
NJ Transit Corporation	62300	Statewide	90,116,639	760,700	3,087,887	—	11,808,563	15,657,150
Waterfront Comm of NY Harbor	60600	Statewide	678,010	5,723	23,232	—	47,947	76,902
Andover Township	63200	Sussex	4,154,915	35,073	142,370	—	531,333	708,776
Byram Township	55900	Sussex	5,888,048	49,703	201,757	—	127,698	379,158
Franklin Borough	65400	Sussex	4,888,279	41,263	167,499	—	764,001	972,763
Hamburg Borough	66000	Sussex	2,086,102	17,609	71,481	—	441,765	530,855
Hardyston Township	66700	Sussex	6,698,479	56,544	229,526	—	369,132	655,202
Hopatcong Borough	47800	Sussex	9,010,616	76,061	308,753	—	44,432	429,246
Newton Town	23600	Sussex	9,381,006	79,188	321,444	—	483,427	884,059
Ogdensburg Borough	69500	Sussex	1,697,151	14,326	58,154	—	95,729	168,209
Sparta Township	47500	Sussex	12,529,440	105,765	429,327	—	740,854	1,275,946
Stanhope Borough	72900	Sussex	2,988,621	25,228	102,406	—	358,285	485,919
Sussex County	71903	Sussex	31,973,677	269,899	1,095,592	—	193,398	1,558,889
Vernon Township	54600	Sussex	11,897,056	100,426	407,658	—	1,080,531	1,588,615
Berkeley Heights Township	49300	Union	10,338,795	87,273	354,263	—	389,484	831,020
Clark Township	52600	Union	13,405,802	113,162	459,356	—	1,268,998	1,841,516
Cranford Township	25401	Union	17,946,129	151,488	614,932	—	739,368	1,505,788
Cranford Township	25402	Union	9,375,784	79,144	321,265	—	988,600	1,389,009
Elizabeth City	21001	Union	110,198,518	930,217	3,776,002	—	1,989,737	6,695,956
Elizabeth City	21002	Union	85,888,112	725,006	2,942,995	—	566,955	4,234,956
Fanwood Borough	31100	Union	6,902,234	58,264	236,508	—	551,462	846,234
Ganwood Borough	29700	Union	5,465,151	46,133	187,266	—	453,574	686,973
Hillside Township	34301	Union	21,035,949	177,570	720,806	—	2,104	900,480
Hillside Township	34302	Union	18,701,992	157,869	640,832	—	869,109	1,667,810
Kenilworth Borough	31000	Union	9,739,898	82,217	333,742	—	220,831	636,790
Linden City	35900	Union	81,157,004	685,069	2,780,881	—	1,986,917	5,452,867
Mountainside Borough	39500	Union	8,645,012	72,975	296,225	—	202,638	571,838
New Providence Borough	50300	Union	10,011,984	84,514	343,065	—	776,405	1,203,984
Plainfield City	20600	Union	65,432,935	552,338	2,242,089	—	217,294	3,011,721
Rahway City	34100	Union	44,077,190	372,068	1,510,325	—	226,217	2,108,610
Roselle Borough	21800	Union	30,325,569	255,987	1,039,119	—	1,533,682	2,828,788
Roselle Park Borough	25000	Union	11,787,388	99,501	403,900	—	451,633	955,034
Scotch Plains Township	34500	Union	16,336,838	137,904	559,789	—	122,288	819,981
Springfield Township (Union)	26200	Union	24,167,155	204,002	828,098	—	1,533,531	2,565,631
Summit City	28100	Union	31,653,941	267,200	1,084,636	—	334,052	1,685,888
Union County	72000	Union	79,906,388	674,513	2,738,028	—	2,798,696	6,211,237
Union County	72001	Union	19,356,995	163,398	663,276	—	3,227,807	4,054,481
Union County	72003	Union	80,082,205	675,997	2,744,053	—	6,283,466	9,703,516
Union Township (Union)	32600	Union	91,731,757	774,334	3,143,230	—	3,201,034	7,118,598
Westfield Town	20800	Union	30,792,324	259,927	1,055,113	—	1,193,965	2,509,005
Winfield Township	74100	Union	2,745,187	23,173	94,065	—	647,683	764,921
Belvidere Town	63500	Warren	1,499,114	12,654	51,368	—	224,726	288,748
Blairstown Township	63600	Warren	1,692,729	14,289	58,002	—	867,571	939,862
Greenwich Township (Warren)	65900	Warren	3,882,829	32,776	133,047	—	1,530,568	1,696,391
Hackettstown Town	56900	Warren	6,589,974	55,628	225,808	—	571,520	852,956
Independence Twp	60500	Warren	2,376,700	20,062	81,439	—	383,763	485,264
Lopatcong Township	50900	Warren	5,131,652	43,318	175,838	—	409,960	629,116
Mansfield Township (Warren)	54100	Warren	4,407,253	37,203	151,016	—	510,740	698,959
Phillipsburg Town	38800	Warren	13,328,288	112,508	456,700	—	598,772	1,167,980
Pohatcong Township	51900	Warren	4,399,232	37,135	150,742	—	321,028	508,905
Warren Co Bd of Chosen Frhlds	72103	Warren	23,751,926	200,497	813,870	—	813,558	1,827,925
Washington Twp (Warren)	60700	Warren	9,304,304	78,540	318,816	—	65,184	462,540
Palisades Interstate Park Commission	91999	Special Location	—	—	—	—	1,654,781	1,654,781
Total Employer			12,237,818,793	103,302,923	419,334,338	—	676,299,663	1,198,936,924
Total Local Group			14,170,193,618	103,302,923	419,334,338	—	676,299,663	1,198,936,924
Total			\$ 18,371,881,381	103,302,923	474,976,209	—	706,888,207	1,338,533,155

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	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
74,843	3,820,563	160,176	372,260	4,427,842	1,056,110	—	265,946	1,322,056
191,386	9,769,747	409,594	294,629	10,665,356	2,700,631	9,174	417,029	3,126,834
14,362	733,138	30,737	624,377	1,402,614	202,660	—	(76,022)	126,638
38,183	1,949,143	81,717	419,636	2,488,679	538,798	9,451	(25,101)	523,148
269,236	13,743,819	576,205	3,571,057	18,160,317	3,799,176	9,193	(1,167,531)	2,640,838
143,477	7,324,122	307,062	190,884	7,965,545	2,024,592	507	357,343	2,382,442
79,116	4,038,683	169,321	217,680	4,504,800	1,116,405	—	74,980	1,191,385
29,181	1,489,637	62,453	222,161	1,803,432	411,777	—	109,890	521,667
75,648	3,861,614	161,897	268,901	4,368,060	1,067,458	—	97,475	1,164,933
68,287	3,485,892	146,145	765,295	4,465,619	963,598	—	(224,874)	738,724
570,545	29,124,872	1,221,051	678,390	31,594,858	8,050,928	688,891	2,899,100	11,638,919
4,293	219,127	9,187	20,058	252,665	60,573	—	14,844	75,417
26,306	1,342,830	56,298	273,081	1,698,515	371,196	—	82,689	453,885
37,278	1,902,963	79,781	201,854	2,221,876	526,032	671	(72,847)	453,856
30,949	1,579,847	66,235	80,289	1,757,320	436,714	1,154	198,291	636,159
13,207	674,209	28,266	273,430	989,112	186,370	3,757	116,211	306,338
42,409	2,164,887	90,762	110,803	2,408,861	598,435	—	199,623	798,058
57,048	2,912,149	122,091	531,155	3,622,443	804,999	—	(112,899)	692,100
59,393	3,031,855	127,110	472,927	3,691,285	838,089	—	109,189	947,278
10,745	548,504	22,996	392,862	975,107	151,622	6,223	(33,202)	124,643
79,326	4,049,400	169,770	1,611,020	5,909,516	1,119,367	28,309	(236,070)	911,606
18,922	965,895	40,495	109,104	1,134,416	267,000	—	68,858	335,858
202,431	10,333,599	433,233	3,599,023	14,568,286	2,856,496	12,623	(554,851)	2,314,268
75,322	3,845,019	161,201	689,738	4,771,280	1,062,871	—	24,413	1,087,284
65,457	3,341,404	140,087	429,001	3,975,949	923,657	—	18,747	942,404
84,875	4,332,632	181,644	1,538,742	6,137,893	1,197,661	—	51,328	1,248,989
113,620	5,800,024	243,164	1,163,840	7,320,648	1,603,289	—	(12,951)	1,590,338
59,360	3,030,167	127,039	815,259	4,031,825	837,623	—	(123,802)	713,821
697,687	35,615,151	1,493,154	8,742,401	46,548,393	9,845,023	—	(1,547,804)	8,297,219
543,773	27,758,251	1,163,756	4,674,929	34,140,709	7,673,156	—	121,379	7,794,535
43,699	2,230,739	93,523	180,626	2,548,587	616,639	1,491	277,051	895,181
34,601	1,766,287	74,051	204,293	2,079,232	488,251	—	159,259	647,510
133,182	6,798,626	285,030	3,630,827	10,847,665	1,879,330	—	(1,211,501)	667,829
118,406	6,044,312	253,406	592,931	7,009,055	1,670,817	30,672	281,751	1,983,240
61,665	3,147,846	131,972	542,159	3,883,642	870,153	—	(94,555)	775,598
513,820	26,229,200	1,099,651	7,684,834	35,527,505	7,250,484	92,350	(1,439,426)	5,903,408
54,733	2,793,989	117,137	857,513	3,823,372	772,336	42,165	(11,205)	803,296
63,388	3,235,781	135,659	132,182	3,567,010	894,460	—	266,676	1,161,136
414,268	21,147,325	886,595	8,473,170	30,921,358	5,845,711	35,026	(1,926,633)	3,954,104
279,061	14,245,344	597,232	2,925,342	18,046,979	3,937,811	—	(796,336)	3,141,475
191,997	9,800,946	410,902	3,475,480	13,879,325	2,709,255	5,321	(476,669)	2,237,907
74,628	3,809,576	159,715	417,118	4,461,037	1,053,073	—	264,218	1,317,291
103,431	5,279,916	221,359	1,889,831	7,494,537	1,459,516	—	(431,506)	1,028,010
153,007	7,810,603	327,457	367,071	8,658,138	2,159,069	—	474,131	2,633,200
200,407	10,230,264	428,901	1,075,727	11,935,299	2,827,931	—	(42,952)	2,784,979
505,902	25,825,012	1,082,706	5,632,451	33,046,071	7,138,755	52,139	(2,635,223)	4,555,671
122,553	6,256,003	262,281	786,687	7,427,524	1,729,334	—	243,145	1,972,479
507,015	25,881,835	1,085,088	1,288,931	28,762,869	7,154,462	34,680	947,105	8,136,247
580,770	29,646,864	1,242,936	7,118,173	38,588,743	8,195,221	—	(793,111)	7,402,110
194,952	9,951,797	417,226	680,280	11,244,255	2,750,955	15,000	181,090	2,947,045
17,380	887,219	37,196	123,268	1,065,063	245,252	—	144,776	390,028
9,491	484,500	20,313	280,807	795,111	133,929	—	35,828	169,757
10,717	547,075	22,936	370,681	951,409	151,227	—	91,741	242,968
24,583	1,254,895	52,611	408,003	1,740,092	346,888	—	195,793	542,681
41,722	2,129,819	89,292	243,664	2,504,497	588,742	295	214,334	803,371
15,047	768,128	32,204	456,986	1,272,365	212,332	—	48,660	260,992
32,489	1,658,503	69,532	196,534	1,957,058	458,457	—	78,406	536,863
27,903	1,424,384	59,717	—	1,512,004	393,739	—	238,659	632,398
84,384	4,307,581	180,594	205,338	4,777,897	1,190,736	61,739	344,216	1,596,691
27,852	1,421,792	59,608	546,164	2,055,416	393,023	—	(74,808)	318,215
150,378	7,676,405	321,831	1,425,528	9,574,142	2,121,973	23,217	142,224	2,287,414
58,907	3,007,066	126,070	183,990	3,376,033	831,237	—	(44,133)	787,104
—	—	—	3,508,121	3,508,121	—	—	(60,873)	(60,873)
77,479,860	3,955,150,913	165,818,476	676,299,663	4,874,748,912	1,093,314,188	8,123,470	—	1,101,437,658
77,479,860	3,955,150,913	165,818,476	676,299,663	4,874,748,912	1,317,840,326	8,123,470	—	1,325,963,796
176,352,105	4,543,318,544	165,818,476	706,888,207	5,592,377,332	1,616,480,966	7,868,386	—	1,624,349,352



**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, 2019

**(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 <https://www.state.nj.us/treasury/pensions/annual-reports.shtml>.

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

The following represents the membership tiers for PFRS:

<b>Tier</b>	<b>Definition</b>
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, 2018 through June 30, 2019. 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, 2019 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2019.

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, 2019 State special funding situation net pension liability amount of \$1,932,374,825 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 \$224,526,138, for the fiscal year ending June 30, 2019, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2019. 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 2019, 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. In addition, each local participating employer must recognize pension expense associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with the local participating employer.

**(5) Collective Net Pension Liability**

*Components of Net Pension Liability*

The components of the collective net pension liability of the participating employers for PFRS as of June 30, 2019 is as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Total pension liability	\$ 5,682,770,577	40,481,531,749	46,164,302,326
Plan fiduciary net position	1,481,082,814	26,311,338,131	27,792,420,945
Net pension liability	<u>\$ 4,201,687,763</u>	<u>14,170,193,618</u>	<u>18,371,881,381</u>

**STATE OF NEW JERSEY  
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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer  
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*Actuarial Assumptions*

The collective total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	
Through all future years	3.25 - 15.25%
	based on years of service
Investment rate of return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

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In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2019) 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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
US Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

*Discount Rate*

The discount rate used to measure the total pension liability was 6.85% as of June 30, 2019. 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 3.50% as of June 30, 2019 based on the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 70% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for local employers. 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 2076.

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Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2076, 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, 2019, 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 (5.85%)</u>	<u>At current discount rate (6.85%)</u>	<u>At 1% increase (7.85%)</u>
State	\$	4,914,378,549	4,201,687,763	3,612,283,063
Local		<u>19,152,938,066</u>	<u>14,170,193,618</u>	<u>10,046,254,662</u>
Total	\$	<u><u>24,067,316,615</u></u>	<u><u>18,371,881,381</u></u>	<u><u>13,658,537,725</u></u>

**STATE OF NEW JERSEY  
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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer  
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June 30, 2019

**(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, 2019:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
<b>Deferred Outflows of Resources:</b>						
State:						
Changes of assumptions	2014	6.17 years	\$ 16,347,115	—	13,971,893	2,375,222
	2015	5.53 years	129,044,711	—	84,342,947	44,701,764
	2016	5.58 years	13,985,699	—	5,420,814	8,564,885
Subtotal			<u>159,377,525</u>	<u>—</u>	<u>103,735,654</u>	<u>55,641,871</u>
Differences between projected and actual investment earnings on pension plan investments	2015	5 years	19,355,856	—	19,355,856	—
	2016	5 years	66,359,264	—	33,179,631	33,179,633
	2017	5 years	(26,910,849)	—	(8,970,283)	(17,940,566)
	2018	5 years	4,665,889	—	1,166,472	3,499,417
	2019	5 years	—	43,284,165	8,656,833	34,627,332
Subtotal			<u>63,470,160</u>	<u>43,284,165</u>	<u>53,388,509</u>	<u>53,365,816</u>
Subtotal State			<u>222,847,685</u>	<u>43,284,165</u>	<u>157,124,163</u>	<u>109,007,687</u>
Local:						
Differences between expected and actual experience	2017	5.59 years	78,333,243	—	21,819,845	56,513,398
	2018	5.73 years	59,333,634	—	12,544,109	46,789,525
			137,666,877	—	34,363,954	103,302,923
Changes of assumptions	2014	6.17 years	106,875,340	—	91,346,447	15,528,893
	2015	5.53 years	909,992,533	—	594,766,360	315,226,173
	2016	5.58 years	144,642,103	—	56,062,831	88,579,272
Subtotal			<u>1,161,509,976</u>	<u>—</u>	<u>742,175,638</u>	<u>419,334,338</u>
Subtotal Local			<u>1,299,176,853</u>	<u>—</u>	<u>776,539,592</u>	<u>522,637,261</u>
Total Deferred Outflows			<u>\$ 1,522,024,538</u>	<u>43,284,165</u>	<u>933,663,755</u>	<u>631,644,948</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, 2019

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
<b>Deferred Inflows of Resources:</b>						
State:						
Difference between expected and actual experience	2015	5.53 years	\$ 10,994,968	—	7,186,253	3,808,715
	2016	5.58 years	8,670,655	—	3,360,718	5,309,937
	2017	5.59 years	20,941,449	—	5,833,272	15,108,177
	2018	5.73 years	19,977,980	—	4,223,675	15,754,305
	2019	5.92 years	—	70,860,849	11,969,738	58,891,111
Subtotal			<u>60,585,052</u>	<u>70,860,849</u>	<u>32,573,656</u>	<u>98,872,245</u>
Changes of assumptions	2017	5.59 years	292,479,873	—	81,470,716	211,009,157
	2018	5.73 years	217,982,744	—	46,085,147	171,897,597
	2019	5.92 years	—	246,980,568	41,719,691	205,260,877
Subtotal			<u>510,462,617</u>	<u>246,980,568</u>	<u>169,275,554</u>	<u>588,167,631</u>
Subtotal State			<u>571,047,669</u>	<u>317,841,417</u>	<u>201,849,210</u>	<u>687,039,876</u>
Local:						
Difference between expected and actual experience	2015	5.53 years	48,523,538	—	31,714,730	16,808,808
	2016	5.58 years	7,473,599	—	2,896,743	4,576,856
	2019	5.92 years	—	67,495,455	11,401,259	56,094,196
Subtotal			<u>55,997,137</u>	<u>67,495,455</u>	<u>46,012,732</u>	<u>77,479,860</u>
Changes of assumptions	2017	5.59 years	1,977,475,186	—	550,828,742	1,426,646,444
	2018	5.73 years	1,490,452,745	—	315,106,288	1,175,346,457
	2019	5.92 years	—	1,628,190,128	275,032,116	1,353,158,012
Subtotal			<u>3,467,927,931</u>	<u>1,628,190,128</u>	<u>1,140,967,146</u>	<u>3,955,150,913</u>
Differences between projected and actual investment earnings on pension plan investments	2015	5 years	(168,211,774)	—	(168,211,774)	—
	2016	5 years	(737,834,258)	—	(368,917,128)	(368,917,130)
	2017	5 years	620,750,557	—	206,916,853	413,833,704
	2018	5 years	359,325,858	—	89,831,464	269,494,394
	2019	5 years	—	(185,740,615)	(37,148,123)	(148,592,492)
Subtotal			<u>74,030,383</u>	<u>(185,740,615)</u>	<u>(277,528,708)</u>	<u>165,818,476</u>
Subtotal Local			<u>3,597,955,451</u>	<u>1,509,944,968</u>	<u>909,451,170</u>	<u>4,198,449,249</u>
Total Deferred Inflows			<u>\$ 4,169,003,120</u>	<u>1,827,786,385</u>	<u>1,111,300,380</u>	<u>4,885,489,125</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, 2019

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:			
2020	\$ (111,941,217)	(641,575,169)	(753,516,386)
2021	(189,254,365)	(1,346,768,315)	(1,536,022,680)
2022	(145,684,303)	(953,794,149)	(1,099,478,452)
2023	(81,758,032)	(470,155,647)	(551,913,679)
2024	(49,394,272)	(263,518,708)	(312,912,980)
Total	<u>\$ (578,032,189)</u>	<u>(3,675,811,988)</u>	<u>(4,253,844,177)</u>

*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 5.92, 5.73, 5.59, 5.58, 5.53, and 6.17 years for the 2019, 2018, 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, 2019 are as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Service cost	\$ 117,814,841	840,578,094	958,392,935
Interest on total pension liability	377,062,504	2,648,438,175	3,025,500,679
Member contributions	(52,202,489)	(358,740,753)	(410,943,242)
Administrative expense	1,568,716	5,630,502	7,199,218
Expected investment return net of investment expenses	(101,132,969)	(1,677,030,644)	(1,778,163,613)
Pension expense related to specific liabilities of individual employers	255,084	(8,123,470)	(7,868,386)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	(32,573,656)	(11,648,778)	(44,222,434)
Changes in assumptions	(65,539,900)	(398,791,508)	(464,331,408)
Differences between projected and actual earnings on pension plan investments	53,388,509	277,528,708	330,917,217
Total pension expense	<u>\$ 298,640,640</u>	<u>1,317,840,326</u>	<u>1,616,480,966</u>

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Absecon City	56600	Atlantic	\$ 80,148	0.0615564278%
Atlantic City	30801	Atlantic	902,809	0.6933909047%
Atlantic City	30802	Atlantic	659,675	0.5066554118%
Atlantic County	70100	Atlantic	719,930	0.5529334136%
Atlantic County	70103	Atlantic	271,338	0.2083973783%
Brigantine City	50201	Atlantic	123,227	0.0946432008%
Brigantine City	50202	Atlantic	123,276	0.0946808205%
Egg Harbor City	59900	Atlantic	37,193	0.0285652879%
Egg Harbor Township	58200	Atlantic	303,223	0.2328868749%
Galloway Township	53800	Atlantic	192,158	0.1475845324%
Hamilton Township (Atlantic)	59100	Atlantic	179,518	0.1378762885%
Hammonton Town	36500	Atlantic	92,394	0.0709619326%
Linwood City	54400	Atlantic	62,371	0.0479032694%
Longport Borough	38700	Atlantic	42,694	0.0327908648%
Margate City	32800	Atlantic	243,838	0.1872766217%
Mullica Township	68900	Atlantic	34,306	0.0263479070%
Northfield City	45400	Atlantic	86,085	0.0661167205%
Pleasantville City	35100	Atlantic	308,913	0.2372570894%
Somers Point City	33500	Atlantic	98,682	0.0757916017%
Ventnor City	32100	Atlantic	294,549	0.2262246341%
Allendale Borough	52000	Bergen	67,523	0.0518605588%
Alpine Borough	46000	Bergen	63,807	0.0490059209%
Bergen County	70200	Bergen	2,563,151	1.9685955259%
Bergenfield Borough	29000	Bergen	230,285	0.1768678605%
Bogota Borough	28900	Bergen	54,577	0.0419171922%
Carlstadt Borough	21700	Bergen	146,346	0.1123992763%
Cliffside Park Borough	25300	Bergen	174,442	0.1339777055%
Closter Borough	38400	Bergen	92,309	0.0708967912%
Cresskill Borough	31200	Bergen	139,711	0.1073031017%
Demarest Borough	37500	Bergen	69,472	0.0533572266%
Dumont Borough	27800	Bergen	157,650	0.1210812959%
East Rutherford Borough	22100	Bergen	197,402	0.1516119132%
Edgewater Borough	44300	Bergen	146,527	0.1125378750%
Elmwood Park Borough	33100	Bergen	212,204	0.1629806683%
Emerson Borough	43500	Bergen	81,948	0.0629390487%
Englewood City	27201	Bergen	395,821	0.3040051270%
Englewood City	27202	Bergen	234,686	0.1802477874%
Englewood Cliffs Borough	44100	Bergen	146,217	0.1123002773%
Fair Lawn Borough	32300	Bergen	291,597	0.2239576546%
Fairview Borough	26600	Bergen	144,307	0.1108335072%
Fort Lee Borough	42900	Bergen	452,873	0.3478235961%
Franklin Lakes Borough	43900	Bergen	92,244	0.0708468957%
Garfield City	35800	Bergen	268,504	0.2062209830%
Glen Rock Borough	26900	Bergen	90,153	0.0692406359%
Hackensack City	28000	Bergen	950,826	0.7302698367%
Harrington Park Borough	44500	Bergen	52,232	0.0401163003%
Hasbrouck Heights Borough	30400	Bergen	143,996	0.1105946225%
Haworth Borough	41500	Bergen	43,034	0.0330515293%
Hillsdale Borough	28800	Bergen	81,402	0.0625198867%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Ho-Ho-Kus Borough	29900	Bergen	\$ 67,824	0.0520910287%
Leonia Borough	23100	Bergen	94,925	0.0729057791%
Little Ferry Borough	29500	Bergen	117,690	0.0903905972%
Lodi Borough	41100	Bergen	205,083	0.1575117622%
Lyndhurst Township	24800	Bergen	236,541	0.1816722849%
Mahwah Township	30600	Bergen	248,435	0.1908070272%
Maywood Borough	37400	Bergen	111,237	0.0854340112%
Midland Park Borough	54000	Bergen	68,117	0.0523161525%
Montvale Borough	24300	Bergen	117,355	0.0901330016%
Moonachie Borough	48000	Bergen	90,772	0.0697160294%
New Milford Borough	27300	Bergen	151,941	0.1166965285%
North Arlington Borough	34000	Bergen	118,842	0.0912751538%
Northvale Borough	48400	Bergen	68,722	0.0527811511%
Norwood Borough	43700	Bergen	67,017	0.0514715915%
Oakland Borough	49600	Bergen	116,840	0.0897376984%
Old Tappan Borough	48900	Bergen	63,143	0.0484959768%
Oradell Borough	23200	Bergen	98,788	0.0758727810%
Palisades Park Borough	35000	Bergen	150,806	0.1158249408%
Paramus Borough	27400	Bergen	460,723	0.3538522429%
Park Ridge Borough	43200	Bergen	91,199	0.0700444093%
Ramsey Borough	36800	Bergen	160,165	0.1230124706%
Ridgefield Borough	27500	Bergen	133,294	0.1023745325%
Ridgefield Park Village	35200	Bergen	136,695	0.1049872167%
Ridgewood Village	32000	Bergen	379,938	0.2918066607%
River Edge Borough	20100	Bergen	98,676	0.0757866518%
River Vale Township	48300	Bergen	104,342	0.0801383535%
Rochelle Park Township	42800	Bergen	88,450	0.0679326603%
Rutherford Borough	31600	Bergen	175,706	0.1349486883%
Saddle Brook Township	24400	Bergen	152,121	0.1168343352%
Saddle River Borough	50400	Bergen	96,539	0.0741455444%
South Hackensack Township	50600	Bergen	81,577	0.0626545254%
Teaneck Township	21500	Bergen	761,686	0.5850032683%
Tenafly Borough	31400	Bergen	176,355	0.1354471486%
Upper Saddle River Boro	48800	Bergen	88,553	0.0680117606%
Waldwick Borough	49001	Bergen	61,383	0.0471444416%
Wallington Borough	34600	Bergen	96,755	0.0743112688%
Washington Township (Bergen)	46900	Bergen	101,578	0.0780160116%
Westwood Borough	40200	Bergen	108,582	0.0833949276%
Woodcliff Lake Borough	47000	Bergen	78,440	0.0602450863%
Wood-Ridge Borough	33300	Bergen	129,207	0.0992358662%
Wyckoff Township	47200	Bergen	109,148	0.0838299295%
Beverly City Municipal Bldg	36600	Burlington	22,470	0.0172577142%
Bordentown City	37900	Burlington	35,526	0.0272853291%
Bordentown Fire District #1	63800	Burlington	13,313	0.0102252170%
Bordentown Twp	52200	Burlington	85,627	0.0657649769%
Bordentown Twp Fire District 2	63700	Burlington	25,030	0.0192238356%
Burlington City	41300	Burlington	115,340	0.0885850523%
Burlington County/Payroll Dept	70300	Burlington	465,106	0.3572189040%
Burlington County/Payroll Dept	70303	Burlington	132,352	0.1016513443%
Burlington Township	54500	Burlington	154,230	0.1184547519%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Chesterfield Township	76000	Burlington	\$ 26,580	0.0204143983%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	7,237	0.0055585002%
Cinnaminson Township	29200	Burlington	95,806	0.0735828337%
Cinnaminson Twp Fire Dist #1	64200	Burlington	49,803	0.0382502670%
Delanco Township	45300	Burlington	42,585	0.0327067156%
Delran Township	61700	Burlington	108,556	0.0833750288%
Eastampton Township	59000	Burlington	51,729	0.0397298080%
Edgewater Park Township	61800	Burlington	38,711	0.0297313978%
Evesham Township	55200	Burlington	422,529	0.3245180293%
Florence Township	36300	Burlington	93,926	0.0721388334%
Florence Twp. Fire Dist. #1	77600	Burlington	17,716	0.0136067279%
Lumberton Township	61400	Burlington	63,606	0.0488517794%
Mansfield Township (Burlington)	68300	Burlington	41,365	0.0317698875%
Maple Shade Township	29300	Burlington	120,587	0.0926152051%
Medford Lakes Borough	62900	Burlington	24,738	0.0189996027%
Medford Township	49500	Burlington	146,312	0.1123729426%
Moorestown Township	39600	Burlington	132,850	0.1020340747%
Mount Holly Township	39800	Burlington	73,896	0.0567546764%
Mount Laurel Fire District #1	75300	Burlington	147,563	0.1133335305%
Mount Laurel Township	49900	Burlington	248,317	0.1907167401%
New Hanover Township	69200	Burlington	2,749	0.0021109570%
North Hanover Township	69300	Burlington	15,961	0.0122582617%
Palmyra Borough	38300	Burlington	49,596	0.0380915715%
Pemberton Borough	69700	Burlington	14,147	0.0108655429%
Pemberton Township	62800	Burlington	138,362	0.1062671755%
Riverside Township	25100	Burlington	54,481	0.0418432399%
Riverton Borough	37100	Burlington	15,470	0.0118812732%
Springfield Township (Burl)	72800	Burlington	26,311	0.0202078862%
Westampton Township	62200	Burlington	109,574	0.0841567253%
Willingboro Township	49100	Burlington	320,732	0.2463339173%
Audubon Borough	23400	Camden	59,004	0.0453172159%
Barrington Borough	48100	Camden	45,975	0.0353107869%
Bellmawr Borough	37300	Camden	75,622	0.0580805708%
Berlin Borough	52800	Camden	58,119	0.0446373894%
Berlin Township	52300	Camden	56,745	0.0435819604%
Brooklawn Borough	47300	Camden	19,293	0.0148180804%
Camden City	21202	Camden	628,828	0.4829637487%
Camden Co Bd of Chosen Frhldrs	70401	Camden	1,208,803	0.9284055664%
Camden Co Bd of Chosen Frhldrs	70403	Camden	324,188	0.2489884781%
Camden Co Bd. of Ch Freeholders	70402	Camden	2,766	0.0021243218%
Camden County Regional Police	70404	Camden	878,667	0.6748492717%
Cherry Hill Fire Dist 13	75800	Camden	349,256	0.2682418154%
Cherry Hill Township	33000	Camden	502,466	0.3859126927%
Chesilhurst Borough	59800	Camden	19,129	0.0146918566%
Clementon Borough	64400	Camden	36,982	0.0284036224%
Collingswood Borough	25801	Camden	72,465	0.0556559848%
Collingswood Borough	25802	Camden	48,909	0.0375637085%
Gibbsboro Borough	65600	Camden	13,231	0.0101615606%
Gloucester City	32200	Camden	168,355	0.1293029699%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Gloucester Township	48600	Camden	\$ 509,905	0.3916261265%
Gloucester Twp Fire District 2	75900	Camden	15,822	0.0121517387%
Gloucester Twp Fire District 4	65700	Camden	15,183	0.0116611983%
Gloucester Twp Fire District 5	77000	Camden	13,797	0.0105965624%
Gloucester Twp Fire District 6	76100	Camden	7,261	0.0055765181%
Haddon Heights Borough	40500	Camden	54,764	0.0420611368%
Haddon Township	22200	Camden	95,735	0.0735281862%
Haddon Twp Fire District 1	85102	Camden	4,710	0.0036176237%
Haddonfield Borough	38600	Camden	70,100	0.0538393521%
Hi-Nella Borough	77100	Camden	1,922	0.0014764720%
Laurel Springs Borough	67800	Camden	20,996	0.0161259570%
Lawnside Borough	68000	Camden	21,315	0.0163710786%
Lindenwold Borough	55300	Camden	141,605	0.1087577939%
Magnolia Borough	60800	Camden	35,353	0.0271522743%
Merchantville Borough	38900	Camden	39,466	0.0303115323%
Mount Ephraim Borough	37200	Camden	40,362	0.0309991798%
Oaklyn Borough	33600	Camden	33,831	0.0259833924%
Pennsauken Township	20900	Camden	342,237	0.2628508215%
Pine Hill Borough	55100	Camden	66,923	0.0513997182%
Pine Hill Fire District 1	77200	Camden	2,865	0.0022002541%
Pine Valley Borough	70000	Camden	1,546	0.0011874937%
Runnemede Borough	38500	Camden	58,243	0.0447328245%
Somerdale Borough	61000	Camden	47,214	0.0362621679%
Stratford Borough	61500	Camden	51,161	0.0392933211%
Voorhees Fire District	76300	Camden	87,558	0.0672481808%
Voorhees Township	53100	Camden	180,798	0.1388599432%
Waterford Township	53200	Camden	67,463	0.0518140293%
Winslow Township	53500	Camden	290,503	0.2231168556%
Winslow Twp Fire District 1	79902	Camden	59,905	0.0460094174%
Woodlynne Borough	51400	Camden	11,032	0.0084726366%
Avalon Borough	57400	Cape May	53,765	0.0412937951%
Cape May City	44400	Cape May	117,735	0.0904247519%
Cape May County	70500	Cape May	450,275	0.3458276761%
Lower Township	57600	Cape May	147,330	0.1131546392%
Middle Township	57900	Cape May	173,293	0.1330952279%
North Wildwood City	26000	Cape May	117,668	0.0903731734%
Ocean City	20700	Cape May	475,639	0.3653087112%
Sea Isle City	57700	Cape May	75,879	0.0582782719%
Stone Harbor Borough	57500	Cape May	45,370	0.0348455903%
West Wildwood Borough	59200	Cape May	10,085	0.0077455875%
Wildwood City	34900	Cape May	209,444	0.1608605044%
Wildwood Crest Borough	53700	Cape May	57,441	0.0441171493%
Bridgeton City	36200	Cumberland	229,583	0.1763283156%
Cumberland County	70600	Cumberland	405,583	0.3115025238%
Cumberland County	70603	Cumberland	109,182	0.0838556692%
Millville City	22600	Cumberland	227,068	0.1743966460%
Vineland City	26500	Cumberland	502,913	0.3862561204%
Belleville Township	35400	Essex	687,173	0.5277746834%
Bloomfield Township	32700	Essex	742,677	0.5704039758%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Caldwell Borough	40800	Essex	\$ 87,424	0.0671451228%
Cedar Grove Township	28700	Essex	146,979	0.1128853617%
East Orange City	23800	Essex	1,180,523	0.9066859645%
Essex County	70700	Essex	3,530,970	2.7119172008%
Essex County College	62700	Essex	14,440	0.0110907657%
Essex Fells Borough	27900	Essex	56,484	0.0433815863%
Fairfield Township (Essex)	36700	Essex	145,505	0.1117530105%
Glen Ridge Borough	25500	Essex	84,605	0.0649801123%
Irvington Township	29100	Essex	1,004,232	0.7712875235%
Livingston Township	36000	Essex	309,201	0.2374780553%
Maplewood Township	23900	Essex	405,953	0.3117868491%
Millburn Township	26300	Essex	430,903	0.3309498003%
Montclair Township	28300	Essex	799,512	0.6140550376%
Newark City	21101	Essex	4,055,786	3.1149971226%
Newark City	21102	Essex	2,518,361	1.9341953324%
North Caldwell Borough	38000	Essex	65,833	0.0505619882%
Nutley Township	32500	Essex	415,563	0.3191677241%
Orange City	24900	Essex	640,583	0.4919913740%
Roseland Borough	43600	Essex	106,443	0.0817522362%
South Orange Village	35600	Essex	315,962	0.2426708530%
Verona Township	34200	Essex	122,414	0.0940182198%
West Caldwell Township	36100	Essex	104,179	0.0800135157%
West Orange Township	24700	Essex	717,708	0.5512268678%
Clayton Borough	64300	Gloucester	47,375	0.0363861147%
Deptford Township	63000	Gloucester	227,388	0.1746428566%
Deptford Twp Fire District	64900	Gloucester	43,909	0.0337239310%
East Greenwich Township	59300	Gloucester	52,605	0.0404023086%
Elk Township	60900	Gloucester	29,640	0.0227644380%
Franklin Township (Gloucester)	56500	Gloucester	86,847	0.0667021020%
Glassboro Borough	45201	Gloucester	159,500	0.1225018335%
Glassboro Borough	45202	Gloucester	22,094	0.0169691320%
Gloucester County	70800	Gloucester	413,876	0.3178719254%
Gloucester County	70803	Gloucester	141,229	0.1084692116%
Greenwich Township (Gloucester)	45000	Gloucester	56,212	0.0431729953%
Harrison Township (Gloucester)	60000	Gloucester	62,992	0.0483798509%
Logan Township	57000	Gloucester	68,607	0.0526928439%
Mantua Township	68400	Gloucester	100,878	0.0774778527%
Monroe Township (Gloucester)	45100	Gloucester	238,730	0.1833538830%
Paulsboro Borough	39100	Gloucester	46,860	0.0359900195%
Pitman Borough	41200	Gloucester	45,466	0.0349197406%
South Harrison Township	72600	Gloucester	10,636	0.0081690065%
Washington Twp (Gloucester)	49400	Gloucester	257,229	0.1975618321%
Washington Twp Bd of Fire Comm	78700	Gloucester	64,300	0.0493844933%
Wenonah Borough	73900	Gloucester	2,024	0.0015541863%
West Deptford Township	47900	Gloucester	150,224	0.1153778611%
Westville Borough	22700	Gloucester	35,750	0.0274572904%
Woodbury City	24000	Gloucester	105,004	0.0806469117%
Woodbury Heights Borough	60100	Gloucester	20,670	0.0158756873%
Woolwich Township	74200	Gloucester	68,997	0.0529925141%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Bayonne City	20300	Hudson	\$ 1,480,335	1.1369524334%
East Newark Borough	34700	Hudson	22,433	0.0172291035%
Guttenberg Town	25600	Hudson	65,718	0.0504741760%
Harrison Town (Hudson)	31800	Hudson	272,966	0.2096481324%
Hoboken City	23301	Hudson	568,433	0.4365774419%
Hoboken City	23302	Hudson	516,942	0.3970308812%
Hudson County	70900	Hudson	1,713,032	1.3156722692%
Hudson County	70903	Hudson	286,206	0.2198168209%
Jersey City	38101	Hudson	3,214,978	2.4692230830%
Jersey City Fire Dept.	38102	Hudson	2,251,999	1.7296195158%
Kearny Town	31900	Hudson	770,348	0.5916557082%
Lambertville City Fire District 1	86102	Hudson	3,030	0.0023269729%
North Bergen Township	23701	Hudson	434,068	0.3333805242%
North Hudson Reg Fire & Rescue	79000	Hudson	1,056,462	0.8114023388%
Secaucus Town	24600	Hudson	272,747	0.2094796360%
Union City	22400	Hudson	708,080	0.5438320340%
Weehawken Township	27700	Hudson	206,120	0.1583077147%
West New York Town	23000	Hudson	463,002	0.3556028433%
Clinton Town	64500	Hunterdon	35,209	0.0270420884%
Clinton Township	64600	Hunterdon	87,172	0.0669513816%
Delaware Township	64800	Hunterdon	23,448	0.0180092161%
Flemington Borough	65300	Hunterdon	49,042	0.0376661725%
Franklin Township (Hunterdon)	75500	Hunterdon	17,002	0.0130583721%
Frenchtown Borough	65500	Hunterdon	5,459	0.0041926102%
High Bridge Borough	67000	Hunterdon	27,272	0.0209460232%
Holland Township	67100	Hunterdon	19,647	0.0150897338%
Hunterdon County	71000	Hunterdon	73,572	0.0565062878%
Hunterdon County	71003	Hunterdon	50,312	0.0386417093%
Lambertville City	67700	Hunterdon	25,179	0.0193384765%
Lebanon Township	54300	Hunterdon	32,387	0.0248743059%
Raritan Township	61200	Hunterdon	129,215	0.0992422022%
Readington Township	72400	Hunterdon	93,525	0.0718308473%
Tewksbury Township	73300	Hunterdon	32,799	0.0251907069%
West Amwell Township	74000	Hunterdon	17,815	0.0136828581%
East Windsor Township	50800	Mercer	172,050	0.1321408770%
Ewing Township	43100	Mercer	364,124	0.2796607630%
Hamilton Township (Mercer)	33900	Mercer	708,380	0.5440620088%
Hamilton Twp Fire District 2	74400	Mercer	64,959	0.0498911705%
Hamilton Twp Fire District 3	66100	Mercer	69,206	0.0531530906%
Hamilton Twp Fire District 4	66200	Mercer	46,962	0.0360685257%
Hamilton Twp Fire District 5	66300	Mercer	23,351	0.0179341748%
Hamilton Twp Fire District 6	74600	Mercer	46,696	0.0358641916%
Hamilton Twp Fire District 7	66400	Mercer	64,178	0.0492908402%
Hamilton Twp Fire District 8	74300	Mercer	23,619	0.0181404888%
Hamilton Twp Fire District 9	74500	Mercer	54,039	0.0415036731%
Hightstown Borough	24100	Mercer	47,374	0.0363848277%
Hopewell Township (Mercer)	67200	Mercer	117,593	0.0903156549%
Hopewell Twp Fire District 1	77500	Mercer	35,187	0.0270246645%
Lawrence Township (Mercer)	22900	Mercer	246,799	0.1895507292%
Mercer County	71100	Mercer	1,011,975	0.7772346940%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Mercer County	71103	Mercer	\$ 221,459	0.1700885039%
Pennington Borough	69800	Mercer	11,624	0.0089280323%
Princeton	86001	Mercer	237,699	0.1825619895%
Robbinsville Township	73700	Mercer	158,741	0.1219192240%
Trenton City	33401	Mercer	980,708	0.7532203929%
Trenton City	33402	Mercer	855,414	0.6569897421%
West Windsor Township	49700	Mercer	243,991	0.1873938366%
Carteret Borough	21400	Middlesex	293,384	0.2253301776%
Cranbury Township	64700	Middlesex	67,832	0.0520978596%
Dunellen Borough	26100	Middlesex	56,775	0.0436051262%
East Brunswick Township	56700	Middlesex	392,537	0.3014830269%
Edison Township	31701	Middlesex	847,078	0.6505874729%
Edison Township	31702	Middlesex	545,091	0.4186504940%
Helmetta Borough	66900	Middlesex	7,030	0.0053993098%
Highland Park Borough	21900	Middlesex	107,993	0.0829426009%
Jamesburg Borough	53600	Middlesex	53,389	0.0410044209%
Metuchen Borough	22800	Middlesex	104,402	0.0801845860%
Middlesex Borough	36900	Middlesex	116,927	0.0898043248%
Middlesex County	71200	Middlesex	1,232,021	0.9462377722%
Middlesex County	71203	Middlesex	172,596	0.1325604350%
Middlesex County College	75700	Middlesex	35,083	0.0269450693%
Milltown Borough	58500	Middlesex	62,423	0.0479434630%
Monroe Township (Middlesex)	62600	Middlesex	267,984	0.2058217197%
Monroe Twp Fire District 1	78400	Middlesex	5,821	0.0044705006%
Monroe Twp Fire District 2	68600	Middlesex	51,887	0.0398513788%
Monroe Twp Fire District 3	75100	Middlesex	72,942	0.0560220833%
New Brunswick City	33700	Middlesex	1,060,238	0.8143027142%
North Brunswick Township	59400	Middlesex	415,768	0.3193250336%
Old Bridge Township	47100	Middlesex	388,439	0.2983355498%
Old Bridge Twp Fire District 2	74800	Middlesex	11,678	0.0089689189%
Perth Amboy City	24500	Middlesex	619,419	0.4757372132%
Piscataway Township	37700	Middlesex	373,712	0.2870244121%
Plainsboro Township	56200	Middlesex	151,772	0.1165665428%
Plainsboro Twp Fire District 1	75600	Middlesex	8,146	0.0062561466%
Sayreville Borough	40700	Middlesex	369,584	0.2838544622%
South Amboy City	27600	Middlesex	96,356	0.0740047677%
South Brunswick Township	50700	Middlesex	323,503	0.2484622981%
South Plainfield Borough	40600	Middlesex	239,512	0.1839540153%
South River Borough	39400	Middlesex	129,091	0.0991465691%
Spotswood Borough	51500	Middlesex	72,552	0.0557225122%
Woodbridge Township	32400	Middlesex	814,076	0.6252411394%
Woodbridge Twp Fire District 1	45800	Middlesex	105,451	0.0809899434%
Woodbridge Twp Fire District 2	78500	Middlesex	30,224	0.0232128047%
Woodbridge Twp Fire District 7	45900	Middlesex	22,641	0.0173890860%
Aberdeen Township	46400	Monmouth	148,967	0.1144122242%
Allenhurst Borough	43300	Monmouth	31,583	0.0242566508%
Allentown Borough	63100	Monmouth	15,268	0.0117260427%



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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Asbury Park City	33200	Monmouth	\$ 481,379	0.3697172384%
Atlantic Highlands	30500	Monmouth	56,284	0.0432280388%
Avon By The Sea	22300	Monmouth	40,153	0.0308388013%
Belmar Borough	39300	Monmouth	90,776	0.0697193954%
Bradley Beach Borough	40900	Monmouth	80,997	0.0622086336%
Brielle Borough	50000	Monmouth	66,606	0.0511556855%
Brookdale Community College	62500	Monmouth	40,580	0.0311667852%
Colts Neck Township	62000	Monmouth	72,323	0.0555469869%
Deal Borough	27100	Monmouth	82,664	0.0634892855%
Eatontown Borough	30300	Monmouth	167,673	0.1287789679%
Englishtown Borough	44800	Monmouth	15,587	0.0119712634%
Fair Haven Borough	42100	Monmouth	53,300	0.0409366065%
Freehold Borough	22000	Monmouth	117,851	0.0905140490%
Freehold Township	56100	Monmouth	275,200	0.2113638851%
Hazlet Township	50500	Monmouth	151,753	0.1165520889%
Highlands Borough	41800	Monmouth	47,860	0.0367580542%
Holmdel Township	58400	Monmouth	182,877	0.1404566001%
Howell Township	56000	Monmouth	405,642	0.3115482614%
Howell Twp Fire District 1	85902	Monmouth	3,692	0.0028353331%
Howell Twp Fire District 3	67300	Monmouth	5,000	0.0038404706%
Keansburg Borough	26700	Monmouth	140,900	0.1082162690%
Keyport Borough	39000	Monmouth	60,354	0.0463541321%
Little Silver Borough	40100	Monmouth	62,584	0.0480665188%
Long Branch City	39900	Monmouth	458,177	0.3518967145%
Manalapan Township	51000	Monmouth	251,109	0.1928609607%
Manasquan Borough	26400	Monmouth	62,025	0.0476374569%
Marlboro Township	56300	Monmouth	287,907	0.2211233115%
Matawan Borough	28600	Monmouth	87,224	0.0669915752%
Middletown Township	37000	Monmouth	452,847	0.3478036973%
Millstone Township Fire Dist #1	78900	Monmouth	18,853	0.0144798006%
Monmouth Beach Borough	58000	Monmouth	36,759	0.0282323541%
Monmouth County/Hall of Records	71303	Monmouth	1,805,838	1.3869507018%
Neptune City Borough	30200	Monmouth	67,615	0.0519306502%
Neptune Fire District 1	85702	Monmouth	13,074	0.0100416727%
Neptune Township	20200	Monmouth	326,353	0.2506515633%
Ocean Grove Bd of Fire Comm	76500	Monmouth	4,711	0.0036181187%
Ocean Township (Monmouth)	28400	Monmouth	264,970	0.2035072207%
Oceanport Borough	41400	Monmouth	50,451	0.0387483313%
Red Bank Borough	23500	Monmouth	163,173	0.1253232077%
Rumson Borough	37600	Monmouth	76,114	0.0584586482%
Sea Bright Boro	25900	Monmouth	43,709	0.0335703834%
Sea Girt Borough	37800	Monmouth	38,132	0.0292866941%
Shrewsbury Borough	44700	Monmouth	58,957	0.0452813783%
Spring Lake Borough	35700	Monmouth	51,826	0.0398045523%
Spring Lake Heights Borough	57300	Monmouth	55,403	0.0425514792%
Tinton Falls Borough	50100	Monmouth	187,031	0.1436464488%
Union Beach Borough	73500	Monmouth	55,317	0.0424852488%
Upper Freehold Township	79600	Monmouth	8,032	0.0061690275%
Wall Township	51600	Monmouth	287,289	0.2206490070%

**STATE OF NEW JERSEY  
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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Wall Township Fire District 2	80002	Monmouth	\$ 3,586	0.0027543519%
Wall Township Fire District 3	85802	Monmouth	3,446	0.0026465419%
West Long Branch Borough	46600	Monmouth	84,289	0.0647367726%
Boonton Town	31500	Morris	85,298	0.0655119353%
Boonton Township	57200	Morris	50,010	0.0384096555%
Butler Borough	61300	Morris	65,251	0.0501150074%
Chatham Borough	38200	Morris	88,147	0.0677000125%
Chatham Township	46500	Morris	87,245	0.0670074151%
Chester Township	52900	Morris	76,924	0.0590806593%
Denville Township	30000	Morris	132,659	0.1018870611%
Dover Town	35500	Morris	161,797	0.1242657987%
East Hanover Township	31300	Morris	161,437	0.1239898883%
Florham Park Borough	30100	Morris	140,867	0.1081913213%
Hanover Township	29600	Morris	117,417	0.0901805212%
Hanover Twp Fire District 2	66500	Morris	11,304	0.0086820196%
Hanover Twp Fire District 3	66600	Morris	12,583	0.0096639913%
Harding Township	52400	Morris	37,176	0.0285524180%
Jefferson Township	51100	Morris	143,094	0.1099013320%
Kinnelon Borough	58300	Morris	71,736	0.0550960461%
Lincoln Park Borough	56800	Morris	90,200	0.0692767706%
Long Hill Township	57800	Morris	86,619	0.0665268737%
Madison Borough	30900	Morris	160,317	0.1231294875%
Mendham Borough	53400	Morris	48,756	0.0374463946%
Mendham Township	53300	Morris	52,106	0.0400192812%
Montville Township	39700	Morris	169,579	0.1302428670%
Morris County	71400	Morris	589,320	0.4526197446%
Morris County	71403	Morris	210,049	0.1613254040%
Morris County_Park Commission	71404	Morris	78,547	0.0603269585%
Morris Plains Borough	52500	Morris	62,882	0.0482958997%
Morris Township	51700	Morris	211,733	0.1626189257%
Morristown Town	32900	Morris	323,794	0.2486861350%
Mount Arlington Borough	68800	Morris	57,077	0.0438371800%
Mount Olive Township	47700	Morris	199,338	0.1530992751%
Mountain Lakes Borough	42700	Morris	57,059	0.0438233201%
Netcong Borough	69100	Morris	31,232	0.0239870764%
Parsippany Troy Hills Township	42600	Morris	458,414	0.3520793678%
Pequannock Township	46200	Morris	147,200	0.1130553431%
Randolph Township	45500	Morris	139,106	0.1068388951%
Riverdale Borough	72500	Morris	68,890	0.0529097509%
Rockaway Borough	39200	Morris	63,473	0.0487497114%
Rockaway Township	41700	Morris	217,318	0.1669080600%
Roxbury Township	46800	Morris	184,597	0.1417777425%
Washington Twp (Morris)	58100	Morris	112,152	0.0861370036%
Wharton Borough	42500	Morris	81,735	0.0627757993%
Barnegat Township	63300	Ocean	219,395	0.1685034299%
Bay Head Borough	55600	Ocean	31,284	0.0240271710%
Beach Haven Borough	62100	Ocean	44,918	0.0344987966%
Beachwood Borough	63400	Ocean	70,452	0.0541097185%
Berkeley Township Municipal Bld	53900	Ocean	245,766	0.1887572517%

**STATE OF NEW JERSEY  
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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Brick Township	55500	Ocean	\$ 649,841	0.4991019816%
Harvey Cedars Borough	66800	Ocean	31,462	0.0241641857%
Island Heights Borough	67400	Ocean	9,804	0.0075301655%
Jackson Bd Fire District 2	67500	Ocean	16,931	0.0130035266%
Jackson Township	49800	Ocean	384,358	0.2952010415%
Jackson Twp Fire District 3	75200	Ocean	36,544	0.0280675206%
Jackson Twp Fire District 4	75400	Ocean	15,163	0.0116456555%
Lacey Township	51800	Ocean	198,705	0.1526124967%
Lakehurst Borough	52700	Ocean	19,057	0.0146365161%
Lakewood Township	33800	Ocean	557,937	0.4285162454%
Lakewood Twp Fire District 1	75000	Ocean	37,788	0.0290226636%
Lavallette Borough	67900	Ocean	46,217	0.0354966081%
Little Egg Harbor Township	68200	Ocean	177,465	0.1362998275%
Long Beach Township	55000	Ocean	152,150	0.1168572040%
Manchester Township	54800	Ocean	286,090	0.2197276228%
Mantoloking Borough	47400	Ocean	33,008	0.0253514814%
Ocean County	71500	Ocean	1,040,373	0.7990449790%
Ocean County	71503	Ocean	234,187	0.1798646611%
Ocean Gate Borough	69400	Ocean	22,039	0.0169264634%
Ocean Township (Ocean)	61100	Ocean	78,623	0.0603855659%
Pine Beach Borough	69900	Ocean	15,378	0.0118110829%
Plumsted Fire District #1	85402	Ocean	22,191	0.0170435793%
Plumsted Township	72300	Ocean	27,220	0.0209056316%
Point Pleasant Beach Borough	46700	Ocean	88,197	0.0677387212%
Point Pleasant Borough	54200	Ocean	144,481	0.1109664629%
Seaside Heights Borough	54700	Ocean	95,111	0.0730488328%
Seaside Park Borough	55400	Ocean	51,358	0.0394451857%
Ship Bottom Borough	61600	Ocean	41,686	0.0320166922%
South Toms River Borough	72700	Ocean	27,796	0.0213482564%
Stafford Township	56400	Ocean	250,994	0.1927726536%
Surf City Borough	73100	Ocean	35,357	0.0271554423%
Toms River Township	48700	Ocean	743,915	0.5713544658%
Tuckerton Borough	73400	Ocean	30,811	0.0236642404%
Bloomington Borough	55700	Passaic	69,915	0.0536975854%
Borough of Woodland Park	43000	Passaic	117,841	0.0905062281%
Clifton City	34800	Passaic	1,089,798	0.8370052778%
Haledon Borough	42000	Passaic	63,484	0.0487580273%
Hawthorne Borough	28200	Passaic	131,510	0.1010043855%
Little Falls Twp	41600	Passaic	113,280	0.0870030473%
North Haledon Borough	41900	Passaic	94,338	0.0724551354%
Passaic City	22501	Passaic	601,837	0.4622336424%
Passaic City	22502	Passaic	405,304	0.3112886859%
Passaic County	71600	Passaic	1,745,244	1.3404122334%
Passaic County	71603	Passaic	269,892	0.2072874998%
Paterson City	30701	Passaic	1,477,110	1.1344756748%
Paterson City	30702	Passaic	1,397,682	1.0734720577%
Pompton Lakes Borough	40300	Passaic	67,556	0.0518858036%
Prospect Park Borough	43800	Passaic	77,123	0.0592332169%
Ringwood Borough	44900	Passaic	95,251	0.0731561477%
Totowa Borough	40000	Passaic	126,378	0.0970632329%

**STATE OF NEW JERSEY  
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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Wanaque Borough	40400	Passaic	\$ 109,159	0.0838381464%
Wayne Township	29400	Passaic	580,883	0.4461397611%
West Milford Township	24200	Passaic	196,523	0.1509373336%
South Jersey Trans Authority	78600	Regional	51,851	0.0398232631%
Carneys Point Township	25700	Salem	62,356	0.0478920825%
Lower Alloways Creek Township	54900	Salem	34,983	0.0268684440%
Penns Grove Borough	28500	Salem	38,672	0.0297014011%
Pennsville Township	26800	Salem	78,019	0.0599215573%
Salem City	20400	Salem	50,033	0.0384274753%
Salem County	71700	Salem	399,826	0.3070811268%
Salem County	71703	Salem	75,903	0.0582966858%
Woodstown Borough	48500	Salem	27,627	0.0212187656%
Bedminster Township	42300	Somerset	65,583	0.0503701280%
Bernards Township	53000	Somerset	161,675	0.1241724426%
Bernardsville Boro	42200	Somerset	74,748	0.0574094562%
Bound Brook Borough	43400	Somerset	95,959	0.0736997516%
Branchburg Township	55800	Somerset	100,085	0.0768689095%
Bridgewater Twp	59700	Somerset	289,723	0.2225177133%
Far Hills Borough	65200	Somerset	20,852	0.0160154740%
Franklin Township (Somerset)	59600	Somerset	449,030	0.3448717412%
Green Brook Township	61900	Somerset	82,796	0.0635903635%
Hillsborough Township	51200	Somerset	224,528	0.1724460675%
Manville Borough	41000	Somerset	96,288	0.0739525952%
Montgomery Township	68700	Somerset	125,771	0.0965971453%
North Plainfield Borough	21300	Somerset	321,616	0.2470132488%
Peapack & Gladstone Borough	60400	Somerset	24,135	0.0185362871%
Raritan Borough	46100	Somerset	64,165	0.0492811383%
Somerset County Finance Office	71800	Somerset	452,441	0.3474916523%
Somerset County Finance Office	71803	Somerset	241,107	0.1851793266%
Somerville Borough	21600	Somerset	132,952	0.1021119870%
South Bound Brook Borough	48200	Somerset	49,038	0.0376632026%
Warren Township	51300	Somerset	127,123	0.0976350514%
Watchung Borough	29800	Somerset	114,754	0.0881354976%
NJ Transit Corporation	62300	Statewide	958,779	0.7363782767%
Waterfront Comm of NY Harbor	60600	Statewide	7,214	0.0055402844%
Andover Township	63200	Sussex	44,205	0.0339514308%
Byram Township	55900	Sussex	62,645	0.0481135434%
Franklin Borough	65400	Sussex	52,008	0.0399440419%
Hamburg Borough	66000	Sussex	22,195	0.0170463512%
Hardyston Township	66700	Sussex	71,267	0.0547358876%
Hopatcong Borough	47800	Sussex	95,867	0.0736292643%
Newton Town	23600	Sussex	99,807	0.0766558635%
Ogdensburg Borough	69500	Sussex	18,057	0.0138680854%
Sparta Township	47500	Sussex	133,305	0.1023829474%
Stanhope Borough	72900	Sussex	31,797	0.0244211872%
Sussex County	71903	Sussex	340,178	0.2612694105%
Vernon Township	54600	Sussex	126,577	0.0972154934%
Berkeley Heights Township	49300	Union	109,998	0.0844823333%
Clark Township	52600	Union	142,629	0.1095440444%
Cranford Township	25401	Union	190,935	0.1466448333%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Cranford Township	25402	Union	\$ 99,752	0.0766131949%
Elizabeth City	21001	Union	1,172,437	0.9004751596%
Elizabeth City	21002	Union	913,791	0.7018253276%
Fanwood Borough	31100	Union	73,435	0.0564008538%
Garwood Borough	29700	Union	58,145	0.0446578822%
Hillside Township	34301	Union	223,808	0.1718929597%
Hillside Township	34302	Union	198,976	0.1528212857%
Kenilworth Borough	31000	Union	103,626	0.0795885127%
Linden City	35900	Union	863,455	0.6631656005%
Mountainside Borough	39500	Union	91,977	0.0706417696%
New Providence Borough	50300	Union	106,521	0.0818118336%
Plainfield City	20600	Union	696,162	0.5346780859%
Rahway City	34100	Union	468,951	0.3601719470%
Roselle Borough	21800	Union	322,643	0.2478020733%
Roselle Park Borough	25000	Union	125,410	0.0963193539%
Scotch Plains Township	34500	Union	173,813	0.1334946891%
Springfield Township (Union)	26200	Union	257,122	0.1974792669%
Summit City	28100	Union	336,776	0.2586567263%
Union County	72000	Union	850,149	0.6529463235%
Union County	72001	Union	205,945	0.1581735709%
Union County	72003	Union	852,020	0.6543829979%
Union Township (Union)	32600	Union	975,963	0.7495760395%
Westfield Town	20800	Union	327,609	0.2516161112%
Winfield Township	74100	Union	29,207	0.0224319991%
Belvidere Town	63500	Warren	15,950	0.0122498467%
Blairstown Township	63600	Warren	18,009	0.0138319507%
Greenwich Township (Warren)	65900	Warren	41,311	0.0317281099%
Hackettstown Town	56900	Warren	70,113	0.0538492520%
Independence Twp	60500	Warren	25,286	0.0194209427%
Lopatcong Township	50900	Warren	54,597	0.0419327351%
Mansfield Township (Warren)	54100	Warren	46,890	0.0360133832%
Phillipsburg Town	38800	Warren	141,804	0.1089106484%
Pohatcong Township	51900	Warren	46,805	0.0359478459%
Warren Co Bd of Chosen Frhldr	72103	Warren	252,704	0.1940862721%
Washington Twp (Warren)	60700	Warren	98,991	0.0760291005%
Total			\$ 130,202,000	100.0000000000%

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Absecon City	56600	Atlantic	\$ 1,189,501	138,210
Atlantic City	30801	Atlantic	13,398,911	1,556,844
Atlantic City	30802	Atlantic	9,790,482	1,137,574
Atlantic County	70100	Atlantic	10,684,746	1,241,480
Atlantic County	70103	Atlantic	4,027,018	467,907
Brigantine City	50201	Atlantic	1,828,861	212,499
Brigantine City	50202	Atlantic	1,829,588	212,583
Egg Harbor City	59900	Atlantic	551,988	64,137
Egg Harbor Township	58200	Atlantic	4,500,247	522,892
Galloway Township	53800	Atlantic	2,851,886	331,366
Hamilton Township (Atlantic)	59100	Atlantic	2,664,287	309,568
Hammonton Town	36500	Atlantic	1,371,251	159,328
Linwood City	54400	Atlantic	925,671	107,555
Longport Borough	38700	Atlantic	633,642	73,624
Margate City	32800	Atlantic	3,618,886	420,485
Mullica Township	68900	Atlantic	509,140	59,158
Northfield City	45400	Atlantic	1,277,623	148,449
Pleasantville City	35100	Atlantic	4,584,696	532,704
Somers Point City	33500	Atlantic	1,464,578	170,172
Ventnor City	32100	Atlantic	4,371,508	507,933
Allendale Borough	52000	Bergen	1,002,140	116,441
Alpine Borough	46000	Bergen	946,978	110,031
Bergen County	70200	Bergen	38,040,644	4,420,012
Bergenfield Borough	29000	Bergen	3,417,750	397,115
Bogota Borough	28900	Bergen	809,997	94,115
Carlstadt Borough	21700	Bergen	2,171,975	252,366
Cliffside Park Borough	25300	Bergen	2,588,951	300,815
Closter Borough	38400	Bergen	1,369,992	159,182
Cresskill Borough	31200	Bergen	2,073,498	240,924
Demarest Borough	37500	Bergen	1,031,062	119,801
Dumont Borough	27800	Bergen	2,339,744	271,859
East Rutherford Borough	22100	Bergen	2,929,710	340,408
Edgewater Borough	44300	Bergen	2,174,654	252,677
Elmwood Park Borough	33100	Bergen	3,149,397	365,934
Emerson Borough	43500	Bergen	1,216,218	141,315
Englewood City	27201	Bergen	5,874,519	682,571
Englewood City	27202	Bergen	3,483,063	404,703
Englewood Cliffs Borough	44100	Bergen	2,170,062	252,143
Fair Lawn Borough	32300	Bergen	4,327,701	502,843
Fairview Borough	26600	Bergen	2,141,719	248,850
Fort Lee Borough	42900	Bergen	6,721,256	780,955
Franklin Lakes Borough	43900	Bergen	1,369,028	159,070
Garfield City	35800	Bergen	3,984,962	463,020
Glen Rock Borough	26900	Bergen	1,337,989	155,463
Hackensack City	28000	Bergen	14,111,550	1,639,647
Harrington Park Borough	44500	Bergen	775,197	90,072
Hasbrouck Heights Borough	30400	Bergen	2,137,103	248,314
Haworth Borough	41500	Bergen	638,679	74,209
Hillsdale Borough	28800	Bergen	1,208,119	140,373
Ho-Ho-Kus Borough	29900	Bergen	1,006,594	116,958
Leonia Borough	23100	Bergen	1,408,813	163,693
Little Ferry Borough	29500	Bergen	1,746,685	202,951

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Lodi Borough	41100	Bergen	\$ 3,043,718	353,655
Lyndhurst Township	24800	Bergen	3,510,589	407,902
Mahwah Township	30600	Bergen	3,687,107	428,412
Maywood Borough	37400	Bergen	1,650,905	191,822
Midland Park Borough	54000	Bergen	1,010,944	117,463
Montvale Borough	24300	Bergen	1,741,707	202,372
Moonachie Borough	48000	Bergen	1,347,175	156,531
New Milford Borough	27300	Bergen	2,255,014	262,014
North Arlington Borough	34000	Bergen	1,763,778	204,937
Northvale Borough	48400	Bergen	1,019,930	118,507
Norwood Borough	43700	Bergen	994,624	115,567
Oakland Borough	49600	Bergen	1,734,069	201,485
Old Tappan Borough	48900	Bergen	937,124	108,886
Oradell Borough	23200	Bergen	1,466,147	170,354
Palisades Park Borough	35000	Bergen	2,238,172	260,057
Paramus Borough	27400	Bergen	6,837,752	794,491
Park Ridge Borough	43200	Bergen	1,353,521	157,268
Ramsey Borough	36800	Bergen	2,377,062	276,195
Ridgefield Borough	27500	Bergen	1,978,260	229,858
Ridgefield Park Village	35200	Bergen	2,028,747	235,724
Ridgewood Village	32000	Bergen	5,638,798	655,182
River Edge Borough	20100	Bergen	1,464,482	170,161
River Vale Township	48300	Bergen	1,548,573	179,932
Rochelle Park Township	42800	Bergen	1,312,714	152,527
Rutherford Borough	31600	Bergen	2,607,714	302,995
Saddle Brook Township	24400	Bergen	2,257,677	262,324
Saddle River Borough	50400	Bergen	1,432,770	166,476
South Hackensack Township	50600	Bergen	1,210,720	140,676
Teaneck Township	21500	Bergen	11,304,456	1,313,485
Tenafly Borough	31400	Bergen	2,617,347	304,114
Upper Saddle River Boro	48800	Bergen	1,314,242	152,704
Waldwick Borough	49001	Bergen	911,007	105,852
Wallington Borough	34600	Bergen	1,435,972	166,848
Washington Township (Bergen)	46900	Bergen	1,507,562	175,166
Westwood Borough	40200	Bergen	1,611,503	187,243
Woodcliff Lake Borough	47000	Bergen	1,164,161	135,266
Wood-Ridge Borough	33300	Bergen	1,917,609	222,810
Wyckoff Township	47200	Bergen	1,619,908	188,220
Beverly City_Municipal Bldg	36600	Burlington	333,484	38,748
Bordentown City	37900	Burlington	527,255	61,263
Bordentown Fire District #1	63800	Burlington	197,590	22,958
Bordentown Twp	52200	Burlington	1,270,826	147,660
Bordentown Twp Fire District 2	63700	Burlington	371,477	43,163
Burlington City	41300	Burlington	1,711,795	198,897
Burlington County/Payroll Dept	70300	Burlington	6,902,808	802,050
Burlington County/Payroll Dept	70303	Burlington	1,964,285	228,234
Burlington Township	54500	Burlington	2,288,990	265,962
Chesterfield Township	76000	Burlington	394,483	45,836
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	107,411	12,480
Cinnaminson Township	29200	Burlington	1,421,896	165,213
Cinnaminson Twp Fire Dist #1	64200	Burlington	739,139	85,882
Delanco Township	45300	Burlington	632,016	73,435

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Delran Township	61700	Burlington	\$ 1,611,118	187,199
Eastampton Township	59000	Burlington	767,729	89,204
Edgewater Park Township	61800	Burlington	574,522	66,755
Evesham Township	55200	Burlington	6,270,905	728,628
Florence Township	36300	Burlington	1,393,993	161,971
Florence Twp. Fire Dist. #1	77600	Burlington	262,933	30,551
Lumberton Township	61400	Burlington	943,999	109,685
Mansfield Township (Burlington)	68300	Burlington	613,913	71,332
Maple Shade Township	29300	Burlington	1,789,673	207,945
Medford Lakes Borough	62900	Burlington	367,144	42,659
Medford Township	49500	Burlington	2,171,466	252,307
Moorestown Township	39600	Burlington	1,971,681	229,093
Mount Holly Township	39800	Burlington	1,096,713	127,429
Mount Laurel Fire District #1	75300	Burlington	2,190,029	254,463
Mount Laurel Township	49900	Burlington	3,685,362	428,209
New Hanover Township	69200	Burlington	40,792	4,740
North Hanover Township	69300	Burlington	236,876	27,523
Palmyra Borough	38300	Burlington	736,072	85,526
Pemberton Borough	69700	Burlington	209,963	24,396
Pemberton Township	62800	Burlington	2,053,480	238,598
Riverside Township	25100	Burlington	808,568	93,949
Riverton Borough	37100	Burlington	229,591	26,677
Springfield Township (Burl)	72800	Burlington	390,492	45,372
Westampton Township	62200	Burlington	1,626,223	188,954
Willingboro Township	49100	Burlington	4,760,095	553,084
Audubon Borough	23400	Camden	875,698	101,749
Barrington Borough	48100	Camden	682,337	79,282
Bellmawr Borough	37300	Camden	1,122,334	130,406
Berlin Borough	52800	Camden	862,562	100,223
Berlin Township	52300	Camden	842,167	97,853
Brooklawn Borough	47300	Camden	286,341	33,270
Camden City	21202	Camden	9,332,670	1,084,380
Camden Co Bd of Chosen Frhldrs	70401	Camden	17,940,275	2,084,513
Camden Co Bd of Chosen Frhldrs	70403	Camden	4,811,391	559,044
Camden Co Bd. of Ch Freeholders	70402	Camden	41,050	4,770
Camden County Regional Police	70404	Camden	13,040,617	1,515,213
Cherry Hill Fire Dist 13	75800	Camden	5,183,437	602,273
Cherry Hill Township	33000	Camden	7,457,280	866,475
Chesilhurst Borough	59800	Camden	283,902	32,987
Clementon Borough	64400	Camden	548,864	63,774
Collingswood Borough	25801	Camden	1,075,482	124,962
Collingswood Borough	25802	Camden	725,872	84,340
Gibbsboro Borough	65600	Camden	196,359	22,815
Gloucester City	32200	Camden	2,498,618	290,319
Gloucester Township	48600	Camden	7,567,685	879,303
Gloucester Twp Fire District 2	75900	Camden	234,817	27,284
Gloucester Twp Fire District 4	65700	Camden	225,338	26,182
Gloucester Twp Fire District 5	77000	Camden	204,765	23,792
Gloucester Twp Fire District 6	76100	Camden	107,759	12,521
Haddon Heights Borough	40500	Camden	812,779	94,438
Haddon Township	22200	Camden	1,420,840	165,090
Haddon Twp Fire District 1	85102	Camden	69,906	8,123



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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

<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>
Haddonfield Borough	38600	Camden	\$ 1,040,378	120,883
Hi-Nella Borough	77100	Camden	28,531	3,315
Laurel Springs Borough	67800	Camden	311,614	36,207
Lawnside Borough	68000	Camden	316,351	36,757
Lindenwold Borough	55300	Camden	2,101,608	244,190
Magnolia Borough	60800	Camden	524,684	60,964
Merchantville Borough	38900	Camden	585,732	68,057
Mount Ephraim Borough	37200	Camden	599,020	69,601
Oaklyn Borough	33600	Camden	502,097	58,340
Pennsauken Township	20900	Camden	5,079,263	590,169
Pine Hill Borough	55100	Camden	993,235	115,406
Pine Hill Fire District 1	77200	Camden	42,517	4,940
Pine Valley Borough	70000	Camden	22,947	2,666
Runnemede Borough	38500	Camden	864,406	100,437
Somerdale Borough	61000	Camden	700,721	81,418
Stratford Borough	61500	Camden	759,294	88,224
Voorhees Fire District	76300	Camden	1,299,487	150,990
Voorhees Township	53100	Camden	2,683,295	311,777
Waterford Township	53200	Camden	1,001,241	116,336
Winslow Township	53500	Camden	4,311,454	500,956
Winslow Twp Fire District 1	79902	Camden	889,074	103,303
Woodlynne Borough	51400	Camden	163,723	19,023
Avalon Borough	57400	Cape May	797,951	92,715
Cape May City	44400	Cape May	1,747,345	203,027
Cape May County	70500	Cape May	6,682,687	776,474
Lower Township	57600	Cape May	2,186,572	254,062
Middle Township	57900	Cape May	2,571,899	298,834
North Wildwood City	26000	Cape May	1,746,348	202,911
Ocean City	20700	Cape May	7,059,134	820,214
Sea Isle City	57700	Cape May	1,126,155	130,850
Stone Harbor Borough	57500	Cape May	673,347	78,237
West Wildwood Borough	59200	Cape May	149,674	17,391
Wildwood City	34900	Cape May	3,108,428	361,174
Wildwood Crest Borough	53700	Cape May	852,509	99,055
Bridgeton City	36200	Cumberland	3,407,324	395,903
Cumberland County	70600	Cumberland	6,019,396	699,405
Cumberland County	70603	Cumberland	1,620,406	188,278
Millville City	22600	Cumberland	3,369,997	391,566
Vineland City	26500	Cumberland	7,463,916	867,246
Belleville Township	35400	Essex	10,198,585	1,184,992
Bloomfield Township	32700	Essex	11,022,343	1,280,706
Caldwell Borough	40800	Essex	1,297,495	150,758
Cedar Grove Township	28700	Essex	2,181,368	253,457
East Orange City	23800	Essex	17,520,571	2,035,747
Essex County	70700	Essex	52,404,405	6,088,963
Essex County College	62700	Essex	214,315	24,902
Essex Fells Borough	27900	Essex	838,295	97,403
Fairfield Township (Essex)	36700	Essex	2,159,487	250,915
Glen Ridge Borough	25500	Essex	1,255,659	145,897
Irvington Township	29100	Essex	14,904,166	1,731,742
Livingston Township	36000	Essex	4,588,966	533,200
Maplewood Township	23900	Essex	6,024,891	700,043

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Millburn Township	26300	Essex	\$ 6,395,191	743,069
Montclair Township	28300	Essex	11,865,845	1,378,714
Newark City	21101	Essex	60,193,423	6,993,983
Newark City	21102	Essex	37,375,904	4,342,774
North Caldwell Borough	38000	Essex	977,047	113,525
Nutley Township	32500	Essex	6,167,517	716,615
Orange City	24900	Essex	9,507,117	1,104,649
Roseland Borough	43600	Essex	1,579,760	183,555
South Orange Village	35600	Essex	4,689,310	544,859
Verona Township	34200	Essex	1,816,784	211,095
West Caldwell Township	36100	Essex	1,546,161	179,651
West Orange Township	24700	Essex	10,651,769	1,237,648
Clayton Borough	64300	Gloucester	703,116	81,696
Deptford Township	63000	Gloucester	3,374,755	392,119
Deptford Twp Fire District	64900	Gloucester	651,673	75,719
East Greenwich Township	59300	Gloucester	780,724	90,714
Elk Township	60900	Gloucester	439,894	51,112
Franklin Township (Gloucester)	56500	Gloucester	1,288,935	149,764
Glassboro Borough	45201	Gloucester	2,367,195	275,049
Glassboro Borough	45202	Gloucester	327,907	38,100
Gloucester County	70800	Gloucester	6,142,477	713,706
Gloucester County	70803	Gloucester	2,096,032	243,542
Greenwich Township (Gloucester)	45000	Gloucester	834,264	96,935
Harrison Township (Gloucester)	60000	Gloucester	934,880	108,625
Logan Township	57000	Gloucester	1,018,223	118,309
Mantua Township	68400	Gloucester	1,497,163	173,958
Monroe Township (Gloucester)	45100	Gloucester	3,543,084	411,677
Paulsboro Borough	39100	Gloucester	695,462	80,807
Pitman Borough	41200	Gloucester	674,780	78,404
South Harrison Township	72600	Gloucester	157,856	18,342
Washington Twp (Gloucester)	49400	Gloucester	3,817,635	443,578
Washington Twp Bd Of Fire Comm	78700	Gloucester	954,294	110,881
Wenonah Borough	73900	Gloucester	30,033	3,490
West Deptford Township	47900	Gloucester	2,229,533	259,053
Westville Borough	22700	Gloucester	530,578	61,649
Woodbury City	24000	Gloucester	1,558,401	181,073
Woodbury Heights Borough	60100	Gloucester	306,778	35,645
Woolwich Township	74200	Gloucester	1,024,014	118,982
Bayonne City	20300	Hudson	21,970,183	2,552,755
East Newark Borough	34700	Hudson	332,931	38,684
Guttenberg Town	25600	Hudson	975,350	113,328
Harrison Town (Hudson)	31800	Hudson	4,051,188	470,715
Hoboken City	23301	Hudson	8,436,313	980,230
Hoboken City	23302	Hudson	7,672,125	891,438
Hudson County	70900	Hudson	25,423,720	2,954,028
Hudson County	70903	Hudson	4,247,685	493,546
Jersey City	38101	Hudson	47,714,645	5,544,051
Jersey City Fire Dept.	38102	Hudson	33,422,732	3,883,448
Kearny Town	31900	Hudson	11,433,006	1,328,422
Lambertville City Fire District 1	86102	Hudson	44,966	5,225
North Bergen Township	23701	Hudson	6,442,161	748,526
North Hudson Reg Fire & Rescue	79000	Hudson	15,679,335	1,821,810

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Secaucus Town	24600	Hudson	\$ 4,047,932	470,337
Union City	22400	Hudson	10,508,873	1,221,045
Weehawken Township	27700	Hudson	3,059,098	355,442
West New York Town	23000	Hudson	6,871,580	798,421
Clinton Town	64500	Hunterdon	522,555	60,717
Clinton Township	64600	Hunterdon	1,293,752	150,323
Delaware Township	64800	Hunterdon	348,006	40,435
Flemington Borough	65300	Hunterdon	727,852	84,570
Franklin Township (Hunterdon)	75500	Hunterdon	252,337	29,319
Frenchtown Borough	65500	Hunterdon	81,017	9,414
High Bridge Borough	67000	Hunterdon	404,756	47,029
Holland Township	67100	Hunterdon	291,590	33,880
Hunterdon County	71000	Hunterdon	1,091,913	126,871
Hunterdon County	71003	Hunterdon	746,703	86,761
Lambertville City	67700	Hunterdon	373,692	43,420
Lebanon Township	54300	Hunterdon	480,665	55,849
Raritan Township	61200	Hunterdon	1,917,731	222,825
Readington Township	72400	Hunterdon	1,388,041	161,279
Tewksbury Township	73300	Hunterdon	486,779	56,560
West Amwell Township	74000	Hunterdon	264,404	30,722
East Windsor Township	50800	Mercer	2,553,457	296,691
Ewing Township	43100	Mercer	5,404,094	627,912
Hamilton Township (Mercer)	33900	Mercer	10,513,317	1,221,561
Hamilton Twp Fire District 2	74400	Mercer	964,084	112,019
Hamilton Twp Fire District 3	66100	Mercer	1,027,117	119,343
Hamilton Twp Fire District 4	66200	Mercer	696,979	80,983
Hamilton Twp Fire District 5	66300	Mercer	346,555	40,267
Hamilton Twp Fire District 6	74600	Mercer	693,031	80,524
Hamilton Twp Fire District 7	66400	Mercer	952,484	110,671
Hamilton Twp Fire District 8	74300	Mercer	350,542	40,730
Hamilton Twp Fire District 9	74500	Mercer	802,007	93,187
Hightstown Borough	24100	Mercer	703,091	81,693
Hopewell Township (Mercer)	67200	Mercer	1,745,237	202,782
Hopewell Twp Fire District 1	77500	Mercer	522,218	60,677
Lawrence Township (Mercer)	22900	Mercer	3,662,831	425,591
Mercer County	71100	Mercer	15,019,088	1,745,095
Mercer County	71103	Mercer	3,286,747	381,893
Pennington Borough	69800	Mercer	172,523	20,046
Princeton	86001	Mercer	3,527,782	409,899
Robbinsville Township	73700	Mercer	2,355,936	273,741
Trenton City	33401	Mercer	14,555,041	1,691,177
Trenton City	33402	Mercer	12,695,504	1,475,114
West Windsor Township	49700	Mercer	3,621,151	420,748
Carteret Borough	21400	Middlesex	4,354,224	505,925
Cranbury Township	64700	Middlesex	1,006,726	116,973
Dunellen Borough	26100	Middlesex	842,614	97,905
East Brunswick Township	56700	Middlesex	5,825,782	676,908
Edison Township	31701	Middlesex	12,571,789	1,460,739
Edison Township	31702	Middlesex	8,089,897	939,980
Helmetta Borough	66900	Middlesex	104,335	12,123
Highland Park Borough	21900	Middlesex	1,602,762	186,228
Jamesburg Borough	53600	Middlesex	792,359	92,066

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Metuchen Borough	22800	Middlesex	\$ 1,549,467	180,035
Middlesex Borough	36900	Middlesex	1,735,356	201,634
Middlesex County	71200	Middlesex	18,284,860	2,124,551
Middlesex County	71203	Middlesex	2,561,564	297,633
Middlesex County College	75700	Middlesex	520,680	60,499
Milltown Borough	58500	Middlesex	926,447	107,646
Monroe Township (Middlesex)	62600	Middlesex	3,977,247	462,124
Monroe Twp Fire District 1	78400	Middlesex	86,387	10,037
Monroe Twp Fire District 2	68600	Middlesex	770,078	89,477
Monroe Twp Fire District 3	75100	Middlesex	1,082,557	125,784
New Brunswick City	33700	Middlesex	15,735,381	1,828,322
North Brunswick Township	59400	Middlesex	6,170,557	716,968
Old Bridge Township	47100	Middlesex	5,764,961	669,841
Old Bridge Twp Fire District 2	74800	Middlesex	173,313	20,138
Perth Amboy City	24500	Middlesex	9,193,026	1,068,154
Piscataway Township	37700	Middlesex	5,546,387	644,445
Plainsboro Township	56200	Middlesex	2,252,503	261,722
Plainsboro Twp Fire District 1	75600	Middlesex	120,892	14,047
Sayreville Borough	40700	Middlesex	5,485,132	637,327
South Amboy City	27600	Middlesex	1,430,050	166,160
South Brunswick Township	50700	Middlesex	4,801,223	557,863
South Plainfield Borough	40600	Middlesex	3,554,681	413,025
South River Borough	39400	Middlesex	1,915,883	222,610
Spotswood Borough	51500	Middlesex	1,076,768	125,112
Woodbridge Township	32400	Middlesex	12,082,002	1,403,830
Woodbridge Twp Fire District 1	45800	Middlesex	1,565,029	181,844
Woodbridge Twp Fire District 2	78500	Middlesex	448,558	52,119
Woodbridge Twp Fire District 7	45900	Middlesex	336,022	39,043
Aberdeen Township	46400	Monmouth	2,210,873	256,885
Allenhurst Borough	43300	Monmouth	468,729	54,463
Allentown Borough	63100	Monmouth	226,591	26,328
Asbury Park City	33200	Monmouth	7,144,323	830,112
Atlantic Highlands	30500	Monmouth	835,328	97,058
Avon By The Sea	22300	Monmouth	595,921	69,241
Belmar Borough	39300	Monmouth	1,347,240	156,538
Bradley Beach Borough	40900	Monmouth	1,202,104	139,675
Brielle Borough	50000	Monmouth	988,520	114,858
Brookdale Community College	62500	Monmouth	602,259	69,978
Colts Neck Township	62000	Monmouth	1,073,376	124,718
Deal Borough	27100	Monmouth	1,226,851	142,550
Eatontown Borough	30300	Monmouth	2,488,492	289,142
Englishtown Borough	44800	Monmouth	231,330	26,879
Fair Haven Borough	42100	Monmouth	791,049	91,913
Freehold Borough	22000	Monmouth	1,749,071	203,228
Freehold Township	56100	Monmouth	4,084,343	474,567
Hazlet Township	50500	Monmouth	2,252,223	261,690
Highlands Borough	41800	Monmouth	710,303	82,531
Holmdel Township	58400	Monmouth	2,714,148	315,362
Howell Township	56000	Monmouth	6,020,280	699,507
Howell Twp Fire District 1	85902	Monmouth	54,789	6,366
Howell Twp Fire District 3	67300	Monmouth	74,212	8,623
Keansburg Borough	26700	Monmouth	2,091,144	242,974

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Keyport Borough	39000	Monmouth	\$ 895,736	104,077
Little Silver Borough	40100	Monmouth	928,825	107,922
Long Branch City	39900	Monmouth	6,799,964	790,100
Manalapan Township	51000	Monmouth	3,726,797	433,023
Manasquan Borough	26400	Monmouth	920,534	106,959
Marlboro Township	56300	Monmouth	4,272,931	496,480
Matawan Borough	28600	Monmouth	1,294,528	150,414
Middletown Township	37000	Monmouth	6,720,871	780,910
Millstone Township Fire Dist #1	78900	Monmouth	279,804	32,511
Monmouth Beach Borough	58000	Monmouth	545,555	63,389
Monmouth County/Hall of Records	71303	Monmouth	26,801,086	3,114,067
Neptune City Borough	30200	Monmouth	1,003,495	116,598
Neptune Fire District 1	85702	Monmouth	194,043	22,546
Neptune Township	20200	Monmouth	4,843,528	562,778
Ocean Grove Bd of Fire Comm	76500	Monmouth	69,916	8,124
Ocean Township (Monmouth)	28400	Monmouth	3,932,522	456,927
Oceanport Borough	41400	Monmouth	748,763	87,000
Red Bank Borough	23500	Monmouth	2,421,714	281,383
Rumson Borough	37600	Monmouth	1,129,640	131,255
Sea Bright Boro	25900	Monmouth	648,706	75,374
Sea Girt Borough	37800	Monmouth	565,929	65,756
Shrewsbury Borough	44700	Monmouth	875,006	101,669
Spring Lake Borough	35700	Monmouth	769,173	89,372
Spring Lake Heights Borough	57300	Monmouth	822,254	95,539
Tinton Falls Borough	50100	Monmouth	2,775,788	322,524
Union Beach Borough	73500	Monmouth	820,974	95,390
Upper Freehold Township	79600	Monmouth	119,209	13,851
Wall Township	51600	Monmouth	4,263,766	495,415
Wall Township Fire District 2	80002	Monmouth	53,224	6,184
Wall Township Fire District 3	85802	Monmouth	51,141	5,942
West Long Branch Borough	46600	Monmouth	1,250,957	145,351
Boonton Town	31500	Morris	1,265,936	147,091
Boonton Township	57200	Morris	742,219	86,240
Butler Borough	61300	Morris	968,410	112,521
Chatham Borough	38200	Morris	1,308,218	152,004
Chatham Township	46500	Morris	1,294,834	150,449
Chester Township	52900	Morris	1,141,660	132,652
Denville Township	30000	Morris	1,968,840	228,763
Dover Town	35500	Morris	2,401,281	279,009
East Hanover Township	31300	Morris	2,395,949	278,390
Florham Park Borough	30100	Morris	2,090,662	242,918
Hanover Township	29600	Morris	1,742,626	202,479
Hanover Twp Fire District 2	66500	Morris	167,769	19,493
Hanover Twp Fire District 3	66600	Morris	186,745	21,698
Harding Township	52400	Morris	551,740	64,108
Jefferson Township	51100	Morris	2,123,706	246,757
Kinnelon Borough	58300	Morris	1,064,662	123,705
Lincoln Park Borough	56800	Morris	1,338,687	155,544
Long Hill Township	57800	Morris	1,285,549	149,370
Madison Borough	30900	Morris	2,379,323	276,458
Mendham Borough	53400	Morris	723,605	84,077
Mendham Township	53300	Morris	773,323	89,854

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Montville Township	39700	Morris	\$ 2,516,780	292,429
Morris County	71400	Morris	8,746,310	1,016,250
Morris County	71403	Morris	3,117,411	362,218
Morris County Park Commission	71404	Morris	1,165,743	135,450
Morris Plains Borough	52500	Morris	933,258	108,437
Morris Township	51700	Morris	3,142,407	365,122
Morristown Town	32900	Morris	4,805,548	558,365
Mount Arlington Borough	68800	Morris	847,099	98,426
Mount Olive Township	47700	Morris	2,958,452	343,748
Mountain Lakes Borough	42700	Morris	846,831	98,395
Netcong Borough	69100	Morris	463,520	53,857
Parsippany Troy Hills Township	42600	Morris	6,803,493	790,510
Pequannock Township	46200	Morris	2,184,653	253,839
Randolph Township	45500	Morris	2,064,528	239,881
Riverdale Borough	72500	Morris	1,022,415	118,796
Rockaway Borough	39200	Morris	942,027	109,456
Rockaway Township	41700	Morris	3,225,289	374,752
Roxbury Township	46800	Morris	2,739,677	318,328
Washington Twp (Morris)	58100	Morris	1,664,490	193,400
Wharton Borough	42500	Morris	1,213,064	140,948
Barneгат Township	63300	Ocean	3,256,118	378,334
Bay Head Borough	55600	Ocean	464,295	53,947
Beach Haven Borough	62100	Ocean	666,646	77,459
Beachwood Borough	63400	Ocean	1,045,603	121,490
Berkeley Township Municipal Bld	53900	Ocean	3,647,498	423,809
Brick Township	55500	Ocean	9,644,521	1,120,614
Harvey Cedars Borough	66800	Ocean	466,943	54,255
Island Heights Borough	67400	Ocean	145,511	16,907
Jackson Bd Fire District 2	67500	Ocean	251,277	29,196
Jackson Township	49800	Ocean	5,704,391	662,803
Jackson Twp Fire District 3	75200	Ocean	542,370	63,019
Jackson Twp Fire District 4	75400	Ocean	225,038	26,148
Lacey Township	51800	Ocean	2,949,045	342,655
Lakehurst Borough	52700	Ocean	282,832	32,863
Lakewood Township	33800	Ocean	8,280,540	962,131
Lakewood Twp Fire District 1	75000	Ocean	560,827	65,163
Lavallette Borough	67900	Ocean	685,928	79,699
Little Egg Harbor Township	68200	Ocean	2,633,824	306,029
Long Beach Township	55000	Ocean	2,258,119	262,375
Manchester Township	54800	Ocean	4,245,961	493,346
Mantoloking Borough	47400	Ocean	489,886	56,921
Ocean County	71500	Ocean	15,440,544	1,794,065
Ocean County	71503	Ocean	3,475,659	403,843
Ocean Gate Borough	69400	Ocean	327,083	38,004
Ocean Township (Ocean)	61100	Ocean	1,166,875	135,581
Pine Beach Borough	69900	Ocean	228,234	26,519
Plumsted Fire District #1	85402	Ocean	329,346	38,267
Plumsted Township	72300	Ocean	403,975	46,939
Point Pleasant Beach Borough	46700	Ocean	1,308,966	152,091
Point Pleasant Borough	54200	Ocean	2,144,288	249,149
Seaside Heights Borough	54700	Ocean	1,411,577	164,014
Seaside Park Borough	55400	Ocean	762,229	88,565

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Ship Bottom Borough	61600	Ocean	\$ 618,682	71,886
South Toms River Borough	72700	Ocean	412,528	47,932
Stafford Township	56400	Ocean	3,725,090	432,825
Surf City Borough	73100	Ocean	524,745	60,971
Toms River Township	48700	Ocean	11,040,710	1,282,840
Tuckerton Borough	73400	Ocean	457,282	53,132
Bloomingdale Borough	55700	Passaic	1,037,639	120,565
Borough of Woodland Park	43000	Passaic	1,748,920	203,210
Clifton City	34800	Passaic	16,174,079	1,879,296
Haledon Borough	42000	Passaic	942,188	109,475
Hawthorne Borough	28200	Passaic	1,951,783	226,781
Little Falls Twp	41600	Passaic	1,681,225	195,345
North Haledon Borough	41900	Passaic	1,400,105	162,681
Passaic City	22501	Passaic	8,932,087	1,037,835
Passaic City	22502	Passaic	6,015,264	698,924
Passaic County	71600	Passaic	25,901,789	3,009,576
Passaic County	71603	Passaic	4,005,571	465,415
Paterson City	30701	Passaic	21,922,322	2,547,194
Paterson City	30702	Passaic	20,743,504	2,410,225
Pompton Lakes Borough	40300	Passaic	1,002,628	116,497
Prospect Park Borough	43800	Passaic	1,144,608	132,994
Ringwood Borough	44900	Passaic	1,413,651	164,255
Totowa Borough	40000	Passaic	1,875,625	217,932
Wanaque Borough	40400	Passaic	1,620,067	188,239
Wayne Township	29400	Passaic	8,621,092	1,001,700
West Milford Township	24200	Passaic	2,916,675	338,894
South Jersey Trans Authority	78600	Regional	769,535	89,414
Carneys Point Township	25700	Salem	925,455	107,530
Lower Alloways Creek Township	54900	Salem	519,199	60,327
Penns Grove Borough	28500	Salem	573,942	66,687
Pennsville Township	26800	Salem	1,157,909	134,540
Salem City	20400	Salem	742,563	86,280
Salem County	71700	Salem	5,933,958	689,477
Salem County	71703	Salem	1,126,510	130,891
Woodstown Borough	48500	Salem	410,026	47,642
Bedminster Township	42300	Somerset	973,340	113,094
Bernards Township	53000	Somerset	2,399,477	278,800
Bernardsville Boro	42200	Somerset	1,109,366	128,899
Bound Brook Borough	43400	Somerset	1,424,155	165,475
Branchburg Township	55800	Somerset	1,485,395	172,591
Bridgewater Twp	59700	Somerset	4,299,876	499,610
Far Hills Borough	65200	Somerset	309,479	35,959
Franklin Township (Somerset)	59600	Somerset	6,664,215	774,327
Green Brook Township	61900	Somerset	1,228,804	142,777
Hillsborough Township	51200	Somerset	3,332,304	387,186
Manville Borough	41000	Somerset	1,429,041	166,043
Montgomery Township	68700	Somerset	1,866,619	216,886
North Plainfield Borough	21300	Somerset	4,773,222	554,609
Peapack & Gladstone Borough	60400	Somerset	358,191	41,619
Raritan Borough	46100	Somerset	952,296	110,649
Somerset County Finance Office	71800	Somerset	6,714,841	780,210
Somerset County Finance Office	71803	Somerset	3,578,359	415,776

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2019

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Somerville Borough	21600	Somerset	\$ 1,973,186	229,268
South Bound Brook Borough	48200	Somerset	727,794	84,564
Warren Township	51300	Somerset	1,886,675	219,216
Watchung Borough	29800	Somerset	1,703,108	197,887
NJ Transit Corporation	62300	Statewide	14,229,588	1,653,362
Waterfront Comm of NY Harbor	60600	Statewide	107,059	12,439
Andover Township	63200	Sussex	656,069	76,230
Byram Township	55900	Sussex	929,734	108,027
Franklin Borough	65400	Sussex	771,869	89,685
Hamburg Borough	66000	Sussex	329,399	38,274
Hardyston Township	66700	Sussex	1,057,703	122,896
Hopatcong Borough	47800	Sussex	1,422,793	165,317
Newton Town	23600	Sussex	1,481,279	172,112
Ogdensburg Borough	69500	Sussex	267,983	31,137
Sparta Township	47500	Sussex	1,978,422	229,876
Stanhope Borough	72900	Sussex	471,909	54,832
Sussex County	71903	Sussex	5,048,704	586,618
Vernon Township	54600	Sussex	1,878,568	218,274
Berkeley Heights Township	49300	Union	1,632,515	189,685
Clark Township	52600	Union	2,116,802	245,955
Cranford Township	25401	Union	2,833,728	329,256
Cranford Township	25402	Union	1,480,454	172,017
Elizabeth City	21001	Union	17,400,555	2,021,802
Elizabeth City	21002	Union	13,561,896	1,575,781
Fanwood Borough	31100	Union	1,089,876	126,635
Garwood Borough	29700	Union	862,958	100,269
Hillside Township	34301	Union	3,321,616	385,945
Hillside Township	34302	Union	2,953,080	343,124
Kenilworth Borough	31000	Union	1,537,948	178,697
Linden City	35900	Union	12,814,845	1,488,980
Mountainside Borough	39500	Union	1,365,064	158,609
New Providence Borough	50300	Union	1,580,911	183,689
Plainfield City	20600	Union	10,331,985	1,200,492
Rahway City	34100	Union	6,959,872	808,680
Roselle Borough	21800	Union	4,788,465	556,380
Roselle Park Borough	25000	Union	1,861,251	216,262
Scotch Plains Township	34500	Union	2,579,618	299,730
Springfield Township (Union)	26200	Union	3,816,040	443,393
Summit City	28100	Union	4,998,217	580,752
Union County	72000	Union	12,617,370	1,466,035
Union County	72001	Union	3,056,506	355,141
Union County	72003	Union	12,645,132	1,469,261
Union Township (Union)	32600	Union	14,484,619	1,682,994
Westfield Town	20800	Union	4,862,166	564,944
Winfield Township	74100	Union	433,470	50,366
Belvidere Town	63500	Warren	236,713	27,504
Blairstown Township	63600	Warren	267,285	31,056
Greenwich Township (Warren)	65900	Warren	613,106	71,238
Hackettstown Town	56900	Warren	1,040,569	120,906
Independence Twp	60500	Warren	375,285	43,605
Lopatcong Township	50900	Warren	810,298	94,150
Mansfield Township (Warren)	54100	Warren	695,914	80,859



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

As of and for year ended June 30, 2019

<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>
Phillipsburg Town	38800	Warren	\$ 2,104,562	244,533
Pohatcong Township	51900	Warren	694,647	80,712
Warren Co Bd of Chosen Frhldrs	72103	Warren	3,750,474	435,774
Washington Twp (Warren)	60700	Warren	<u>1,469,167</u>	<u>170,705</u>
Total			<u>\$ 1,932,374,825</u>	<u>224,526,138</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, 2019

**(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.