



**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, 2021

(With Independent Auditors' Report Thereon)

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

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## Independent Auditors' Report

The Treasurer  
State of New Jersey:

We have audited the accompanying schedule of employer and nonemployer allocations of the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2021, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2021, 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 (benefit) 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, 2021 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, 2021, and our report thereon, dated May 20, 2022, expressed an unmodified opinion on those financial statements.

*Other Information*

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 38 through 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

August 26, 2022

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
State Group:				
Employer:				
STATE OF NEW JERSEY	NJ		\$ 263,645,515	95.2456813558%
KEAN UNIVERSITY	412		558,332	0.2017053534%
MONTCLAIR STATE UNIVERSITY	414		1,416,510	0.5117343267%
NEW JERSEY INSTITUTE OF TECHNOLOGY	62400		1,392,674	0.5031232336%
RICHARD STOCKTON COLLEGE OF NEW JERSEY	421		755,004	0.2727559026%
ROWAN UNIVERSITY	410		1,198,867	0.4331077063%
RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	498		5,710,224	2.0628994033%
THE COLLEGE OF NEW JERSEY	415		386,200	0.1395202271%
WILLIAM PATERSON UNIVERSITY OF NEW JERSEY	413		1,074,881	0.3883160054%
PALISADES INTERSTATE PARK COMM	91999		667,535	0.2411564858%
Total State Group			<u>276,805,742</u>	<u>100.0000000000%</u>
Local Group:				
Nonemployer (State of New Jersey)			178,577,000	100.0000000000%
Employer:				
ABSECON CITY	56600	Atlantic	750,635	0.0644065194%
ATLANTIC CITY	30801	Atlantic	7,672,828	0.6583494585%
ATLANTIC CITY	30802	Atlantic	5,969,725	0.5122186006%
ATLANTIC COUNTY	70100	Atlantic	6,364,880	0.5461239717%
ATLANTIC COUNTY	70103	Atlantic	2,303,555	0.1976512685%
BRIGANTINE CITY	50201	Atlantic	987,632	0.0847415050%
BRIGANTINE CITY	50202	Atlantic	1,141,829	0.0979720259%
BUENA BOROUGH	58900	Atlantic	—	0.0000000000%
EGG HARBOR CITY	59900	Atlantic	303,636	0.0260527926%
EGG HARBOR TOWNSHIP	58200	Atlantic	2,684,115	0.2303043489%
GALLOWAY TOWNSHIP	53800	Atlantic	1,711,313	0.1468352981%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	1,607,392	0.1379185944%
HAMMONTON TOWN	36500	Atlantic	829,773	0.0711967745%
LINWOOD CITY	54400	Atlantic	575,578	0.0493861539%
LONGPORT BOROUGH	38700	Atlantic	374,806	0.0321593716%
MARGATE CITY	32800	Atlantic	2,131,819	0.1829158537%
MULLICA TOWNSHIP	68900	Atlantic	313,996	0.0269417087%
NORTHFIELD CITY	45400	Atlantic	741,298	0.0636053795%
PLEASANTVILLE CITY	35100	Atlantic	2,987,559	0.2563406673%
SOMERS POINT CITY	33500	Atlantic	781,295	0.0670372306%
VENTNOR CITY	32100	Atlantic	2,610,762	0.2240104625%
ALLENDALE BOROUGH	52000	Bergen	649,133	0.0556973725%
ALPINE BOROUGH	46000	Bergen	603,109	0.0517483884%
BERGEN COUNTY	70200	Bergen	23,135,028	1.9850481668%
BERGENFIELD BOROUGH	29000	Bergen	1,971,105	0.1691261565%
BOGOTA BOROUGH	28900	Bergen	530,619	0.0455285497%
CARLSTADT BOROUGH	21700	Bergen	1,208,810	0.1037191775%
CLIFFSIDE PARK BOROUGH	25300	Bergen	1,585,038	0.1360005605%
CLOSTER BOROUGH	38400	Bergen	883,093	0.0757717752%
CRESSKILL BOROUGH	31200	Bergen	1,224,177	0.1050377077%
DEMAREST BOROUGH	37500	Bergen	638,741	0.0548057107%
DUMONT BOROUGH	27800	Bergen	1,386,310	0.1189491590%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
EAST RUTHERFORD BOROUGH	22100	Bergen	\$ 1,859,781	0.1595742553%
EDGEWATER BOROUGH	44300	Bergen	1,343,688	0.1152920758%
ELMWOOD PARK BOROUGH	33100	Bergen	2,024,530	0.1737101665%
EMERSON BOROUGH	43500	Bergen	796,636	0.0683535300%
ENGLEWOOD CITY	27201	Bergen	3,469,647	0.2977051256%
ENGLEWOOD CITY	27202	Bergen	1,731,844	0.1485969136%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	1,042,576	0.0894558493%
FAIR LAWN BOROUGH	32300	Bergen	2,709,245	0.2324605711%
FAIRVIEW BOROUGH	26600	Bergen	1,282,764	0.1100646313%
FORT LEE BOROUGH	42900	Bergen	4,183,715	0.3589740973%
FRANKLIN LAKES BOROUGH	43900	Bergen	903,984	0.0775642797%
GARFIELD CITY	35800	Bergen	2,315,902	0.1987106746%
GLEN ROCK BOROUGH	26900	Bergen	887,134	0.0761185040%
HACKENSACK CITY	28000	Bergen	8,503,761	0.7296457642%
HARRINGTON PARK BOROUGH	44500	Bergen	512,302	0.0439569015%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	1,334,177	0.1144760062%
HAWORTH BOROUGH	41500	Bergen	445,619	0.0382353191%
HILLSDALE BOROUGH	28800	Bergen	710,174	0.0609348559%
HO-HO-KUS BOROUGH	29900	Bergen	690,799	0.0592724283%
LEONIA BOROUGH	23100	Bergen	841,597	0.0722113058%
LITTLE FERRY BOROUGH	29500	Bergen	862,314	0.0739888806%
LODI BOROUGH	41100	Bergen	1,973,942	0.1693695788%
LYNDHURST TOWNSHIP	24800	Bergen	2,044,613	0.1754333424%
MAHWAH TOWNSHIP	30600	Bergen	2,199,432	0.1887172326%
MAYWOOD BOROUGH	37400	Bergen	904,824	0.0776363540%
MIDLAND PARK BOROUGH	54000	Bergen	700,544	0.0601085757%
MONTVALE BOROUGH	24300	Bergen	1,080,043	0.0926706195%
MOONACHIE BOROUGH	48000	Bergen	816,030	0.0700175879%
NEW MILFORD BOROUGH	27300	Bergen	1,300,852	0.1116166308%
NORTH ARLINGTON BOROUGH	34000	Bergen	1,143,970	0.0981557295%
NORTHVALE BOROUGH	48400	Bergen	604,517	0.0518691986%
NORWOOD BOROUGH	43700	Bergen	645,113	0.0553524456%
OAKLAND BOROUGH	49600	Bergen	979,162	0.0840147560%
OLD TAPPAN BOROUGH	48900	Bergen	520,017	0.0446188694%
ORADELL BOROUGH	23200	Bergen	961,352	0.0824866097%
PALISADES PARK BOROUGH	35000	Bergen	1,323,894	0.1135936969%
PARAMUS BOROUGH	27400	Bergen	4,411,683	0.3785343701%
PARK RIDGE BOROUGH	43200	Bergen	851,009	0.0730188810%
RAMSEY BOROUGH	36800	Bergen	1,373,429	0.1178439343%
RIDGEFIELD BOROUGH	27500	Bergen	1,293,598	0.1109942179%
RIDGEFIELD PARK VILLAGE	35200	Bergen	1,236,817	0.1061222540%
RIDGEWOOD VILLAGE	32000	Bergen	3,538,446	0.3036082665%
RIVER EDGE BOROUGH	20100	Bergen	965,911	0.0828777843%
RIVER VALE TOWNSHIP	48300	Bergen	849,631	0.0729006448%
ROCHELLE PARK TOWNSHIP	42800	Bergen	806,609	0.0692092405%
RUTHERFORD BOROUGH	31600	Bergen	1,653,069	0.1418378049%
SADDLE BROOK TOWNSHIP	24400	Bergen	1,381,699	0.1185535227%
SADDLE RIVER BOROUGH	50400	Bergen	864,594	0.0741845108%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	830,510	0.0712600111%
TEANECK TOWNSHIP	21500	Bergen	6,512,723	0.5588093022%
TENAFLY BOROUGH	31400	Bergen	1,563,349	0.1341395855%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
UPPER SADDLE RIVER BORO	48800	Bergen	\$ 756,718	0.0649284573%
WALDWICK BOROUGH	49001	Bergen	626,592	0.0537632935%
WALLINGTON BOROUGH	34600	Bergen	922,100	0.0791186816%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	890,217	0.0763830337%
WESTWOOD BOROUGH	40200	Bergen	1,072,647	0.0920360226%
WOODCLIFF LAKE BOROUGH	47000	Bergen	773,438	0.0663630787%
WOOD-RIDGE BOROUGH	33300	Bergen	1,081,897	0.0928296977%
WYCKOFF TOWNSHIP	47200	Bergen	944,083	0.0810048827%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	210,112	0.0180281796%
BORDENTOWN CITY	37900	Burlington	356,938	0.0306262488%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	171,294	0.0146974899%
BORDENTOWN TWP	52200	Burlington	735,726	0.0631272868%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	329,180	0.0282445371%
BURLINGTON CITY	41300	Burlington	1,036,143	0.0889038804%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	4,170,528	0.3578426169%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	1,190,575	0.1021545650%
BURLINGTON TOWNSHIP	54500	Burlington	1,409,728	0.1209584869%
CHESTERFIELD TOWNSHIP	76000	Burlington	285,093	0.0244617528%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	89,193	0.0076530014%
CINNAMINSON TOWNSHIP	29200	Burlington	823,921	0.0706946571%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	426,515	0.0365961441%
DELANCO TOWNSHIP	45300	Burlington	408,872	0.0350823269%
DELRAN TOWNSHIP	61700	Burlington	952,919	0.0817630354%
EASTAMPTON TOWNSHIP	59000	Burlington	473,542	0.0406311883%
EDGEWATER PARK TOWNSHIP	61800	Burlington	413,188	0.0354526514%
EVESHAM TOWNSHIP	55200	Burlington	3,915,323	0.3359453355%
FLORENCE TOWNSHIP	36300	Burlington	882,995	0.0757633665%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	139,190	0.0119428796%
LUMBERTON TOWNSHIP	61400	Burlington	499,882	0.0428912318%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	397,193	0.0340802370%
MAPLE SHADE TOWNSHIP	29300	Burlington	1,111,479	0.0953679136%
MEDFORD LAKES BOROUGH	62900	Burlington	249,804	0.0214338609%
MEDFORD TOWNSHIP	49500	Burlington	1,359,419	0.1166418383%
MOORESTOWN TOWNSHIP	39600	Burlington	1,160,839	0.0996031355%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	36,900	0.0031661201%
MOUNT HOLLY TOWNSHIP	39800	Burlington	659,708	0.0566047362%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	1,568,078	0.1345453465%
MOUNT LAUREL TOWNSHIP	49900	Burlington	2,317,180	0.1988203304%
NEW HANOVER TOWNSHIP	69200	Burlington	61,360	0.0052648545%
NORTH HANOVER TOWNSHIP	69300	Burlington	176,660	0.0151579073%
PALMYRA BOROUGH	38300	Burlington	464,327	0.0398405163%
PEMBERTON BOROUGH	69700	Burlington	124,092	0.0106474303%
PEMBERTON TOWNSHIP	62800	Burlington	1,154,484	0.0990578593%
RIVERSIDE TOWNSHIP	25100	Burlington	526,133	0.0451436388%
RIVERTON BOROUGH	37100	Burlington	150,636	0.0129249775%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	243,392	0.0208836939%
WESTAMPTON TOWNSHIP	62200	Burlington	989,236	0.0848791326%
WILLINGBORO TOWNSHIP	49100	Burlington	2,905,635	0.2493113659%
AUDUBON BOROUGH	23400	Camden	563,921	0.0483859517%
BARRINGTON BOROUGH	48100	Camden	424,852	0.0364534542%
BELLMAWR BOROUGH	37300	Camden	753,159	0.0646230855%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
BERLIN BOROUGH	52800	Camden	\$ 535,275	0.0459280472%
BERLIN TOWNSHIP	52300	Camden	489,423	0.0419938212%
BROOKLAWN BOROUGH	47300	Camden	167,515	0.0143732415%
CAMDEN CITY	21201	Camden	—	0.0000000000%
CAMDEN CITY	21202	Camden	5,690,997	0.4883029821%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	10,472,609	0.8985782640%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	2,834,435	0.2432022127%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	24,905	0.0021369166%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	8,534,551	0.7322876297%
CHERRY HILL FIRE DIST 13	75800	Camden	2,869,021	0.2461697853%
CHERRY HILL TOWNSHIP	33000	Camden	4,508,753	0.3868632395%
CHESILHURST BOROUGH	59800	Camden	194,029	0.0166482146%
CLEMENTON BOROUGH	64400	Camden	326,561	0.0280198197%
COLLINGSWOOD BOROUGH	25801	Camden	642,347	0.0551151153%
COLLINGSWOOD BOROUGH	25802	Camden	417,636	0.0358343018%
GIBBSBORO BOROUGH	65600	Camden	134,509	0.0115412371%
GLOUCESTER CITY	32200	Camden	1,640,180	0.1407318937%
GLOUCESTER TOWNSHIP	48600	Camden	4,709,563	0.4040932823%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	190,833	0.0163739891%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	163,103	0.0139946799%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	138,985	0.0119252901%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	102,615	0.0088046454%
HADDON HEIGHTS BOROUGH	40500	Camden	494,520	0.0424311576%
HADDON TOWNSHIP	22200	Camden	786,369	0.0674725936%
HADDON TWP FIRE DISTRICT 1	85102	Camden	40,765	0.0034977476%
HADDONFIELD BOROUGH	38600	Camden	673,606	0.0577972223%
HI-NELLA BOROUGH	77100	Camden	24,925	0.0021386326%
LAUREL SPRINGS BOROUGH	67800	Camden	180,877	0.0155197373%
LAWN SIDE BOROUGH	68000	Camden	169,752	0.0145651821%
LINDENWOLD BOROUGH	55300	Camden	1,194,836	0.1025201703%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	0.0000000000%
MAGNOLIA BOROUGH	60800	Camden	309,121	0.0265234204%
MERCHANTVILLE BOROUGH	38900	Camden	383,410	0.0328976182%
MOUNT EPHRAIM BOROUGH	37200	Camden	341,261	0.0292811196%
OAKLYN BOROUGH	33600	Camden	329,441	0.0282669316%
PENNSAUKEN TOWNSHIP	20900	Camden	2,978,485	0.2555620935%
PINE HILL BOROUGH	55100	Camden	615,537	0.0528147445%
PINE HILL FIRE DISTRICT 1	77200	Camden	43,027	0.0036918333%
PINE VALLEY BOROUGH	70000	Camden	—	0.0000000000%
RUNNEMEDE BOROUGH	38500	Camden	523,768	0.0449407154%
SOMERDALE BOROUGH	61000	Camden	405,924	0.0348293805%
STRATFORD BOROUGH	61500	Camden	440,885	0.0378291291%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	0.0000000000%
VOORHEES TOWNSHIP	53100	Camden	2,758,932	0.2367238505%
WATERFORD TOWNSHIP	53200	Camden	621,015	0.0532847718%
WINSLOW TOWNSHIP	53500	Camden	2,649,590	0.2273420102%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	599,552	0.0514431882%
WOODLYNNE BOROUGH	51400	Camden	83,117	0.0071316641%
AVALON BOROUGH	57400	Cape May	535,060	0.0459095996%
CAPE MAY CITY	44400	Cape May	1,020,801	0.0875874952%
CAPE MAY COUNTY	70500	Cape May	3,821,729	0.3279147164%



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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
LOWER TOWNSHIP	57600	Cape May	\$ 1,307,269	0.1121672268%
MIDDLE TOWNSHIP	57900	Cape May	1,507,972	0.1293880887%
NORTH WILDWOOD CITY	26000	Cape May	1,161,173	0.0996317936%
OCEAN CITY	20700	Cape May	4,192,715	0.3597463217%
SEA ISLE CITY	57700	Cape May	710,520	0.0609645436%
STONE HARBOR BOROUGH	57500	Cape May	391,485	0.0335904751%
WEST WILDWOOD BOROUGH	59200	Cape May	108,056	0.0092714980%
WILDWOOD CITY	34900	Cape May	1,903,988	0.1633673358%
WILDWOOD CREST BOROUGH	53700	Cape May	456,769	0.0391920194%
BRIDGETON CITY	36200	Cumberland	2,080,408	0.1785046505%
CUMBERLAND COUNTY	70600	Cumberland	3,493,849	0.2997817229%
CUMBERLAND COUNTY	70603	Cumberland	978,982	0.0839993115%
MILLVILLE CITY	22600	Cumberland	2,014,470	0.1728469912%
VINELAND CITY	26500	Cumberland	4,785,191	0.4105823698%
BELLEVILLE TOWNSHIP	35400	Essex	6,282,299	0.5390382978%
BLOOMFIELD TOWNSHIP	32700	Essex	7,129,854	0.6117608162%
CALDWELL BOROUGH	40800	Essex	710,709	0.0609807603%
CEDAR GROVE TOWNSHIP	28700	Essex	1,342,473	0.1151878255%
EAST ORANGE CITY	23800	Essex	11,026,526	0.9461058453%
ESSEX COUNTY	70700	Essex	29,798,434	2.5567864792%
ESSEX COUNTY COLLEGE	62700	Essex	156,767	0.0134510339%
ESSEX FELLS BOROUGH	27900	Essex	535,185	0.0459203249%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	1,327,233	0.1138801921%
GLEN RIDGE BOROUGH	25500	Essex	793,007	0.0680421520%
IRVINGTON TOWNSHIP	29100	Essex	8,465,717	0.7263814858%
LIVINGSTON TOWNSHIP	36000	Essex	2,896,829	0.2485557872%
MAPLEWOOD TOWNSHIP	23900	Essex	3,653,363	0.3134684568%
MILLBURN TOWNSHIP	26300	Essex	3,598,301	0.3087439878%
MONTCLAIR TOWNSHIP	28300	Essex	7,005,838	0.6011199070%
NEWARK CITY	21101	Essex	31,906,266	2.7376441832%
NEWARK CITY	21102	Essex	21,942,176	1.8826982291%
NORTH CALDWELL BOROUGH	38000	Essex	595,689	0.0511117323%
NUTLEY TOWNSHIP	32500	Essex	3,910,537	0.3355346837%
ORANGE CITY	24900	Essex	6,177,988	0.5300881310%
ROSELAND BOROUGH	43600	Essex	820,172	0.0703729827%
SOUTH ORANGE VILLAGE	35600	Essex	2,737,135	0.2348536087%
VERONA TOWNSHIP	34200	Essex	1,181,146	0.1013455312%
WEST CALDWELL TOWNSHIP	36100	Essex	952,791	0.0817520527%
WEST ORANGE TOWNSHIP	24700	Essex	6,259,557	0.5370869725%
CLAYTON BOROUGH	64300	Gloucester	363,425	0.0311828510%
DEPTFORD TOWNSHIP	63000	Gloucester	1,931,950	0.1657665513%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	384,069	0.0329541622%
EAST GREENWICH TOWNSHIP	59300	Gloucester	517,622	0.0444133719%
ELK TOWNSHIP	60900	Gloucester	269,846	0.0231535189%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	879,675	0.0754785015%
GLASSBORO BOROUGH	45201	Gloucester	1,535,778	0.1317739189%
GLASSBORO BOROUGH	45202	Gloucester	194,130	0.0166568807%
GLOUCESTER COUNTY	70800	Gloucester	3,418,862	0.2933476348%
GLOUCESTER COUNTY	70803	Gloucester	1,188,466	0.1019736071%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	544,872	0.0467514958%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	697,843	0.0598768226%

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

As of and for the year ended June 30, 2021

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
LOGAN TOWNSHIP	57000	Gloucester	\$ 548,185	0.0470357602%
MANTUA TOWNSHIP	68400	Gloucester	987,646	0.0847427062%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	2,082,179	0.1786566071%
NEWFIELD BOROUGH	74700	Gloucester	—	0.0000000000%
PAULSBORO BOROUGH	39100	Gloucester	501,108	0.0429964259%
PITMAN BOROUGH	41200	Gloucester	497,409	0.0426790417%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	0.0000000000%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	2,442,813	0.2095999827%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	695,907	0.0597107086%
WENONAH BOROUGH	73900	Gloucester	—	0.0000000000%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	1,343,493	0.1152753442%
WESTVILLE BOROUGH	22700	Gloucester	327,883	0.0281332509%
WOODBURY CITY	24000	Gloucester	902,742	0.0774577127%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	179,858	0.0154323043%
WOOLWICH TOWNSHIP	74200	Gloucester	700,160	0.0600756275%
BAYONNE CITY	20300	Hudson	12,063,290	1.0350630092%
EAST NEWARK BOROUGH	34700	Hudson	187,965	0.0161279069%
GUTTENBERG TOWN	25600	Hudson	691,287	0.0593143000%
HARRISON TOWN (HUDSON)	31800	Hudson	2,568,337	0.2203702824%
HOBOKEN CITY	23301	Hudson	4,872,045	0.4180346787%
HOBOKEN CITY	23302	Hudson	4,901,884	0.4205949458%
HUDSON COUNTY	70900	Hudson	14,932,863	1.2812801577%
HUDSON COUNTY	70903	Hudson	2,982,810	0.2559331902%
JERSEY CITY	38101	Hudson	28,733,241	2.4653900300%
JERSEY CITY FIRE DEPT.	38102	Hudson	21,318,555	1.8291898554%
KEARNY TOWN	31900	Hudson	6,739,992	0.5783095989%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	30,131	0.0025853215%
NORTH BERGEN TOWNSHIP	23701	Hudson	3,915,439	0.3359552886%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	10,785,234	0.9254023371%
SECAUCUS TOWN	24600	Hudson	2,383,581	0.2045177164%
UNION CITY	22400	Hudson	6,586,616	0.5651495220%
WEEHAWKEN TOWNSHIP	27700	Hudson	1,947,737	0.1671211187%
WEST NEW YORK TOWN	23000	Hudson	4,165,454	0.3574072539%
CLINTON TOWN	64500	Hunterdon	304,862	0.0261579867%
CLINTON TOWNSHIP	64600	Hunterdon	725,825	0.0622777541%
DELAWARE TOWNSHIP	64800	Hunterdon	218,734	0.0187679706%
FLEMINGTON BOROUGH	65300	Hunterdon	486,621	0.0417534020%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	127,074	0.0109032939%
FRENCHTOWN BOROUGH	65500	Hunterdon	16,956	0.0014548708%
HIGH BRIDGE BOROUGH	67000	Hunterdon	247,864	0.0212674036%
HOLLAND TOWNSHIP	67100	Hunterdon	164,554	0.0141191796%
HUNTERDON COUNTY	71000	Hunterdon	590,500	0.0506665020%
HUNTERDON COUNTY	71003	Hunterdon	539,815	0.0463175915%
LAMBERTVILLE CITY	67700	Hunterdon	257,896	0.0221281765%
LEBANON TOWNSHIP	54300	Hunterdon	291,386	0.0250017093%
RARITAN TOWNSHIP	61200	Hunterdon	1,121,045	0.0961887024%
READINGTON TOWNSHIP	72400	Hunterdon	906,591	0.0777879673%
TEWKSBURY TOWNSHIP	73300	Hunterdon	277,833	0.0238388251%
WEST AMWELL TOWNSHIP	74000	Hunterdon	134,438	0.0115351451%
EAST WINDSOR TOWNSHIP	50800	Mercer	1,331,420	0.1142394481%
EWING TOWNSHIP	43100	Mercer	3,200,304	0.2745947655%

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

Schedule of Employer and Nonemployer Allocations

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<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	\$ 6,189,923	0.5311121864%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	629,006	0.0539704213%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	641,868	0.0550740158%
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	496,212	0.0425763358%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	327,677	0.0281155756%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	493,047	0.0423047702%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	604,204	0.0518423424%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	343,185	0.0294462040%
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	508,705	0.0436482691%
HIGHTSTOWN BOROUGH	24100	Mercer	389,061	0.0333824893%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	994,434	0.0853251351%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	321,356	0.0275732166%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	1,976,619	0.1695992727%
MERCER COUNTY	71100	Mercer	8,712,638	0.7475679774%
MERCER COUNTY	71103	Mercer	1,839,676	0.1578491918%
PENNINGTON BOROUGH	69800	Mercer	125,192	0.0107418132%
PRINCETON	86001	Mercer	2,218,470	0.1903507446%
PRINCETON BOROUGH	20500	Mercer	—	0.0000000000%
PRINCETON TOWNSHIP	25200	Mercer	—	0.0000000000%
ROBBINSVILLE TOWNSHIP	73700	Mercer	1,508,860	0.1294642815%
TRENTON CITY	33401	Mercer	8,195,620	0.7032064304%
TRENTON CITY	33402	Mercer	6,579,177	0.5645112356%
WEST WINDSOR TOWNSHIP	49700	Mercer	2,187,227	0.1876700105%
CARTERET BOROUGH	21400	Middlesex	2,861,928	0.2455611867%
CRANBURY TOWNSHIP	64700	Middlesex	663,928	0.0569668236%
DUNELLEN BOROUGH	26100	Middlesex	558,006	0.0478784286%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	3,490,057	0.2994563590%
EDISON TOWNSHIP	31701	Middlesex	7,807,077	0.6698683869%
EDISON TOWNSHIP	31702	Middlesex	4,934,249	0.4233719506%
HELMETTA BOROUGH	66900	Middlesex	—	0.0000000000%
HIGHLAND PARK BOROUGH	21900	Middlesex	896,071	0.0768853228%
JAMESBURG BOROUGH	53600	Middlesex	535,193	0.0459210114%
METUCHEN BOROUGH	22800	Middlesex	976,060	0.0837485960%
MIDDLESEX BOROUGH	36900	Middlesex	1,091,846	0.0936833489%
MIDDLESEX COUNTY	71200	Middlesex	11,054,242	0.9484839533%
MIDDLESEX COUNTY	71203	Middlesex	1,844,554	0.1582677374%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	354,901	0.0304514686%
MILLTOWN BOROUGH	58500	Middlesex	582,025	0.0499393240%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	2,625,313	0.2252589778%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	52,396	0.0044957189%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	557,234	0.0478121890%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	673,257	0.0577672771%
NEW BRUNSWICK CITY	33700	Middlesex	9,391,816	0.8058432924%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	3,540,736	0.3038047547%
OLD BRIDGE TOWNSHIP	47100	Middlesex	3,531,478	0.3030103932%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	116,351	0.0099832315%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	16,168	0.0013872583%
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	0.0000000000%
PERTH AMBOY CITY	24500	Middlesex	5,387,551	0.4622664920%
PISCATAWAY TOWNSHIP	37700	Middlesex	3,059,584	0.2625206077%
PLAINSBORO TOWNSHIP	56200	Middlesex	1,267,872	0.1087868573%

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

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<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	\$ 76,659	0.0065775502%
SAYREVILLE BOROUGH	40700	Middlesex	3,358,809	0.2881949245%
SOUTH AMBOY CITY	27600	Middlesex	1,061,650	0.0910924502%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	3,299,067	0.2830688988%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	2,330,834	0.1999918807%
SOUTH RIVER BOROUGH	39400	Middlesex	1,186,832	0.1018334054%
SPOTSWOOD BOROUGH	51500	Middlesex	722,236	0.0619698082%
WOODBIDGE TOWNSHIP	32400	Middlesex	7,735,865	0.6637582041%
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	1,043,620	0.0895454273%
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	265,800	0.0228063611%
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	252,223	0.0216414177%
ABERDEEN TOWNSHIP	46400	Monmouth	1,363,161	0.1169629120%
ALLENHURST BOROUGH	43300	Monmouth	285,459	0.0244931566%
ALLENTOWN BOROUGH	63100	Monmouth	126,942	0.0108919680%
ASBURY PARK CITY	33200	Monmouth	4,646,623	0.3986928595%
ATLANTIC HIGHLANDS	30500	Monmouth	481,460	0.0413105742%
AVON BY THE SEA	22300	Monmouth	342,709	0.0294053620%
BELMAR BOROUGH	39300	Monmouth	781,647	0.0670674332%
BRADLEY BEACH BOROUGH	40900	Monmouth	643,933	0.0552511984%
BRIELLE BOROUGH	50000	Monmouth	599,754	0.0514605203%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	356,215	0.0305642134%
COLTS NECK TOWNSHIP	62000	Monmouth	620,337	0.0532265975%
DEAL BOROUGH	27100	Monmouth	764,706	0.0656138494%
EATONTOWN BOROUGH	30300	Monmouth	1,630,339	0.1398875092%
ENGLISHTOWN BOROUGH	44800	Monmouth	164,498	0.0141143747%
FAIR HAVEN BOROUGH	42100	Monmouth	473,381	0.0406173741%
FREEHOLD BOROUGH	22000	Monmouth	1,052,861	0.0903383302%
FREEHOLD TOWNSHIP	56100	Monmouth	2,470,600	0.2119841826%
HAZLET TOWNSHIP	50500	Monmouth	1,435,156	0.1231402783%
HIGHLANDS BOROUGH	41800	Monmouth	418,673	0.0359232792%
HOLMDEL TOWNSHIP	58400	Monmouth	1,736,432	0.1489905765%
HOWELL TOWNSHIP	56000	Monmouth	3,565,668	0.3059439879%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	25,684	0.0022037569%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	38,818	0.0033306897%
KEANSBURG BOROUGH	26700	Monmouth	1,368,256	0.1174000768%
KEYPORT BOROUGH	39000	Monmouth	646,730	0.0554911886%
LAKE COMO BOROUGH	46300	Monmouth	—	0.0000000000%
LITTLE SILVER BOROUGH	40100	Monmouth	546,145	0.0468607227%
LONG BRANCH CITY	39900	Monmouth	3,988,746	0.3422452281%
MANALAPAN TOWNSHIP	51000	Monmouth	2,245,964	0.1927098044%
MANASQUAN BOROUGH	26400	Monmouth	594,035	0.0509698146%
MARLBORO TOWNSHIP	56300	Monmouth	2,535,727	0.2175722559%
MATAWAN BOROUGH	28600	Monmouth	863,703	0.0741080606%
MIDDLETOWN TOWNSHIP	37000	Monmouth	4,250,093	0.3646695097%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	199,751	0.0171391777%
MONMOUTH BEACH BOROUGH	58000	Monmouth	344,740	0.0295796273%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	15,950,025	1.3685554168%
NEPTUNE CITY BOROUGH	30200	Monmouth	576,239	0.0494428695%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	126,469	0.0108513833%
NEPTUNE TOWNSHIP	20200	Monmouth	3,044,282	0.2612076546%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	43,371	0.0037213495%

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<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	\$ 2,218,219	0.1903292081%
OCEANPORT BOROUGH	41400	Monmouth	494,652	0.0424424836%
RED BANK BOROUGH	23500	Monmouth	1,364,017	0.1170363591%
RUMSON BOROUGH	37600	Monmouth	585,581	0.0502444385%
SEA BRIGHT BORO	25900	Monmouth	383,161	0.0328762533%
SEA GIRT BOROUGH	37800	Monmouth	363,866	0.0312206900%
SHREWSBURY BOROUGH	44700	Monmouth	564,882	0.0484684081%
SPRING LAKE BOROUGH	35700	Monmouth	498,411	0.0427650160%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	490,684	0.0421020184%
TINTON FALLS BOROUGH	50100	Monmouth	1,701,348	0.1459802741%
UNION BEACH BOROUGH	73500	Monmouth	563,162	0.0483208274%
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	12,714	0.0010908957%
WALL TOWNSHIP	51600	Monmouth	2,700,272	0.2316906633%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	35,242	0.0030238592%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	64,880	0.0055668800%
WEST LONG BRANCH BOROUGH	46600	Monmouth	784,395	0.0673032190%
BOONTON TOWN	31500	Morris	785,947	0.0674363848%
BOONTON TOWNSHIP	57200	Morris	468,767	0.0402214803%
BUTLER BOROUGH	61300	Morris	617,438	0.0529778555%
CHATHAM BOROUGH	38200	Morris	823,409	0.0706507261%
CHATHAM TOWNSHIP	46500	Morris	743,700	0.0638114776%
CHESTER BOROUGH	64100	Morris	—	0.0000000000%
CHESTER TOWNSHIP	52900	Morris	764,954	0.0656351285%
DENVILLE TOWNSHIP	30000	Morris	1,090,648	0.0935805573%
DOVER TOWN	35500	Morris	1,763,112	0.1512797929%
EAST HANOVER TOWNSHIP	31300	Morris	1,408,886	0.1208862411%
FLORHAM PARK BOROUGH	30100	Morris	1,207,352	0.1035940771%
HANOVER TOWNSHIP	29600	Morris	1,189,745	0.1020833487%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	126,094	0.0108192073%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	140,690	0.0120715837%
HARDING TOWNSHIP	52400	Morris	446,635	0.0383224947%
JEFFERSON TOWNSHIP	51100	Morris	1,377,044	0.1181541111%
KINNELON BOROUGH	58300	Morris	653,592	0.0560799668%
LINCOLN PARK BOROUGH	56800	Morris	913,393	0.0783715974%
LONG HILL TOWNSHIP	57800	Morris	767,331	0.0658390815%
MADISON BOROUGH	30900	Morris	1,382,860	0.1186531396%
MENDHAM BOROUGH	53400	Morris	451,932	0.0387769917%
MENDHAM TOWNSHIP	53300	Morris	489,537	0.0420036027%
MONTVILLE TOWNSHIP	39700	Morris	1,614,822	0.1385561085%
MORRIS COUNTY	71400	Morris	5,897,082	0.5059856342%
MORRIS COUNTY	71403	Morris	1,823,645	0.1564736885%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	726,645	0.0623481124%
MORRIS PLAINS BOROUGH	52500	Morris	551,791	0.0473451648%
MORRIS TOWNSHIP	51700	Morris	1,943,199	0.1667317460%
MORRISTOWN TOWN	32900	Morris	3,080,676	0.2643303586%
MOUNT ARLINGTON BOROUGH	68800	Morris	502,916	0.0431515572%
MOUNT OLIVE TOWNSHIP	47700	Morris	1,908,658	0.1637680345%
MOUNTAIN LAKES BOROUGH	42700	Morris	531,551	0.0456085179%
NETCONG BOROUGH	69100	Morris	325,473	0.0279264664%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	4,329,988	0.3715247175%
PEQUANNOCK TOWNSHIP	46200	Morris	1,273,329	0.1092550827%

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RANDOLPH TOWNSHIP	45500	Morris	\$ 1,214,131	0.1041757337%
RIVERDALE BOROUGH	72500	Morris	653,716	0.0560906063%
ROCKAWAY BOROUGH	39200	Morris	564,508	0.0484363179%
ROCKAWAY TOWNSHIP	41700	Morris	2,021,289	0.1734320799%
ROXBURY TOWNSHIP	46800	Morris	1,610,364	0.1381736001%
WASHINGTON TWP (MORRIS)	58100	Morris	1,018,556	0.0873948681%
WHARTON BOROUGH	42500	Morris	737,900	0.0633138219%
BARNEGAT TOWNSHIP	63300	Ocean	2,061,416	0.1768750853%
BAY HEAD BOROUGH	55600	Ocean	277,582	0.0238172887%
BEACH HAVEN BOROUGH	62100	Ocean	418,634	0.0359199329%
BEACHWOOD BOROUGH	63400	Ocean	603,921	0.0518180602%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	2,256,921	0.1936499447%
BRICK TOWNSHIP	55500	Ocean	5,742,750	0.4927435299%
HARVEY CEDARS BOROUGH	66800	Ocean	228,942	0.0196438447%
ISLAND HEIGHTS BOROUGH	67400	Ocean	108,994	0.0093519809%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	178,055	0.0152776021%
JACKSON TOWNSHIP	49800	Ocean	3,525,718	0.3025161695%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	345,037	0.0296051107%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	175,748	0.0150796552%
LACEY TOWNSHIP	51800	Ocean	1,738,547	0.1491720492%
LAKEHURST BOROUGH	52700	Ocean	160,157	0.0137419051%
LAKEWOOD TOWNSHIP	33800	Ocean	5,427,616	0.4657041777%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	463,949	0.0398080829%
LAVALLETTE BOROUGH	67900	Ocean	418,140	0.0358775464%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	1,600,750	0.1373486928%
LONG BEACH TOWNSHIP	55000	Ocean	1,421,622	0.1219790244%
MANCHESTER TOWNSHIP	54800	Ocean	2,807,829	0.2409193457%
MANTOLOKING BOROUGH	47400	Ocean	330,327	0.0283429528%
OCEAN COUNTY	71500	Ocean	9,392,343	0.8058885105%
OCEAN COUNTY	71503	Ocean	2,064,894	0.1771735072%
OCEAN GATE BOROUGH	69400	Ocean	226,991	0.0194764436%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	793,450	0.0680801626%
PINE BEACH BOROUGH	69900	Ocean	150,662	0.0129272083%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	213,397	0.0183100415%
PLUMSTED TOWNSHIP	72300	Ocean	257,191	0.0220676855%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	859,169	0.0737190311%
POINT PLEASANT BOROUGH	54200	Ocean	1,330,960	0.1141999788%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	864,826	0.0742044170%
SEASIDE PARK BOROUGH	55400	Ocean	410,722	0.0352410619%
SHIP BOTTOM BOROUGH	61600	Ocean	401,251	0.0344284244%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	227,805	0.0195462870%
STAFFORD TOWNSHIP	56400	Ocean	2,167,734	0.1859974582%
SURF CITY BOROUGH	73100	Ocean	333,326	0.0286002751%
TOMS RIVER TOWNSHIP	48700	Ocean	6,798,422	0.5833230515%
TUCKERTON BOROUGH	73400	Ocean	324,210	0.0278180976%
BLOOMINGDALE BOROUGH	55700	Passaic	679,517	0.0583044021%
BOROUGH OF WOODLAND PARK	43000	Passaic	1,023,116	0.0877861285%
CLIFTON CITY	34800	Passaic	9,691,180	0.8315295358%
HALEDON BOROUGH	42000	Passaic	667,393	0.0572641300%
HAWTHORNE BOROUGH	28200	Passaic	1,256,745	0.1078321305%
LITTLE FALLS TWP	41600	Passaic	1,119,896	0.0960901150%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
NORTH HALEDON BOROUGH	41900	Passaic	\$ 842,975	0.0723295420%
PASSAIC CITY	22501	Passaic	5,348,335	0.4589016528%
PASSAIC CITY	22502	Passaic	3,482,603	0.2988167856%
PASSAIC COUNTY	71600	Passaic	15,554,756	1.3346402642%
PASSAIC COUNTY	71603	Passaic	2,202,563	0.1889858809%
PATERSON CITY	30701	Passaic	11,474,618	0.9845533546%
PATERSON CITY	30702	Passaic	12,093,745	1.0376761309%
POMPTON LAKES BOROUGH	40300	Passaic	676,564	0.0580510267%
PROSPECT PARK BOROUGH	43800	Passaic	734,123	0.0629897450%
RINGWOOD BOROUGH	44900	Passaic	839,457	0.0720276880%
TOTOWA BOROUGH	40000	Passaic	1,123,426	0.0963929986%
WANAQUE BOROUGH	40400	Passaic	853,349	0.0732196593%
WAYNE TOWNSHIP	29400	Passaic	4,817,072	0.4133178461%
WEST MILFORD TOWNSHIP	24200	Passaic	1,474,044	0.1264769742%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	478,609	0.0410659506%
CARNEYS POINT TOWNSHIP	25700	Salem	578,869	0.0496685306%
ELMER BOROUGH	65100	Salem	14,909	0.0012792326%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	365,010	0.0313188483%
PENNS GROVE BOROUGH	28500	Salem	327,253	0.0280791952%
PENNSVILLE TOWNSHIP	26800	Salem	670,411	0.0575230826%
SALEM CITY	20400	Salem	473,494	0.0406270698%
SALEM COUNTY	71700	Salem	3,512,819	0.3014094003%
SALEM COUNTY	71703	Salem	716,938	0.0615152254%
WOODSTOWN BOROUGH	48500	Salem	237,442	0.0203731678%
BEDMINSTER TOWNSHIP	42300	Somerset	585,454	0.0502335415%
BERNARDS TOWNSHIP	53000	Somerset	1,400,253	0.1201455062%
BERNARDSVILLE BORO	42200	Somerset	627,495	0.0538407734%
BOUND BROOK BOROUGH	43400	Somerset	954,655	0.0819119889%
BRANCHBURG TOWNSHIP	55800	Somerset	801,114	0.0687377546%
BRIDGEWATER TWP	59700	Somerset	2,456,349	0.2107614082%
FAR HILLS BOROUGH	65200	Somerset	197,139	0.0169150610%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	3,763,788	0.3229432214%
GREEN BROOK TOWNSHIP	61900	Somerset	774,100	0.0664198801%
HILLSBOROUGH TOWNSHIP	51200	Somerset	1,958,482	0.1680430689%
MANVILLE BOROUGH	41000	Somerset	821,427	0.0704806651%
MONTGOMERY TOWNSHIP	68700	Somerset	1,084,554	0.0930576756%
NORTH PLAINFIELD BOROUGH	21300	Somerset	2,824,523	0.2423517362%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	233,203	0.0200094501%
RARITAN BOROUGH	46100	Somerset	669,979	0.0574860158%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	4,059,911	0.3483513782%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	2,146,472	0.1841731209%
SOMERVILLE BOROUGH	21600	Somerset	1,246,666	0.1069673250%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	425,181	0.0364816833%
WARREN TOWNSHIP	51300	Somerset	1,189,133	0.1020308375%
WATCHUNG BOROUGH	29800	Somerset	1,075,107	0.0922470973%
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	0.0000000000%
NJ TRANSIT CORPORATION	62300	Statewide	9,153,899	0.7854293684%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	67,568	0.0057975177%
ANDOVER TOWNSHIP	63200	Sussex	421,007	0.0361235428%
BYRAM TOWNSHIP	55900	Sussex	564,177	0.0484079172%
FRANKLIN BOROUGH	65400	Sussex	426,829	0.0366230862%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
HAMBURG BOROUGH	66000	Sussex	\$ 249,146	0.0213774027%
HARDYSTON TOWNSHIP	66700	Sussex	644,744	0.0553207844%
HOPATCONG BOROUGH	47800	Sussex	927,717	0.0796006355%
NEWTON TOWN	23600	Sussex	735,867	0.0631393850%
OGDENSBURG BOROUGH	69500	Sussex	174,012	0.0149307017%
SPARTA TOWNSHIP	47500	Sussex	1,215,562	0.1042985174%
STANHOPE BOROUGH	72900	Sussex	276,918	0.0237603157%
SUSSEX COUNTY	71903	Sussex	2,551,743	0.2189464722%
VERNON TOWNSHIP	54600	Sussex	1,180,885	0.1013231367%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	992,990	0.0852012359%
CLARK TOWNSHIP	52600	Union	1,365,154	0.1171339168%
CRANFORD TOWNSHIP	25401	Union	1,901,512	0.1631548883%
CRANFORD TOWNSHIP	25402	Union	942,758	0.0808911941%
ELIZABETH CITY	21001	Union	10,918,979	0.9368780210%
ELIZABETH CITY	21002	Union	8,718,741	0.7480916314%
FANWOOD BOROUGH	31100	Union	557,933	0.0478721651%
GARWOOD BOROUGH	29700	Union	522,976	0.0448727596%
HILLSIDE TOWNSHIP	34301	Union	2,171,232	0.1862975961%
HILLSIDE TOWNSHIP	34302	Union	1,478,355	0.1268468697%
KENILWORTH BOROUGH	31000	Union	980,711	0.0841476644%
LINDEN CITY	35900	Union	8,032,342	0.6891967350%
MOUNTAINSIDE BOROUGH	39500	Union	770,115	0.0660779563%
NEW PROVIDENCE BOROUGH	50300	Union	944,311	0.0810244457%
PLAINFIELD CITY	20600	Union	6,499,084	0.5576390390%
RAHWAY CITY	34100	Union	3,993,145	0.3426226742%
ROSELLE BOROUGH	21800	Union	2,877,512	0.2468983362%
ROSELLE PARK BOROUGH	25000	Union	1,089,360	0.0934700434%
SCOTCH PLAINS TOWNSHIP	34500	Union	1,631,838	0.1400161275%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	2,197,628	0.1885624445%
SUMMIT CITY	28100	Union	2,995,897	0.2570560904%
UNION COUNTY	72000	Union	6,468,500	0.5550148488%
UNION COUNTY	72001	Union	1,956,468	0.1678702622%
UNION COUNTY	72003	Union	8,166,486	0.7007066542%
UNION TOWNSHIP (UNION)	32600	Union	8,624,637	0.7400172529%
WESTFIELD TOWN	20800	Union	3,012,676	0.2584957741%
WINFIELD TOWNSHIP	74100	Union	274,529	0.0235553330%
BELVIDERE TOWN	63500	Warren	181,447	0.0155686449%
BLAIRSTOWN TOWNSHIP	63600	Warren	233,975	0.0200756898%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	372,316	0.0319457229%
HACKETTSTOWN TOWN	56900	Warren	670,063	0.0574932233%
INDEPENDENCE TWP	60500	Warren	238,359	0.0204518489%
LOPATCONG TOWNSHIP	50900	Warren	516,352	0.0443044024%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	444,174	0.0381113342%
PHILLIPSBURG TOWN	38800	Warren	1,349,818	0.1158180464%
POHATCONG TOWNSHIP	51900	Warren	417,219	0.0357985221%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	2,275,904	0.1952787376%
WASHINGTON TWP (WARREN)	60700	Warren	919,467	0.0788927631%
Total Employer			1,165,464,314	100.0000000000%
Total Local Group			1,344,041,314	
Total			\$ 1,620,847,056	

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



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**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS**  
**POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
 Schedule of Pension Amounts by Employer and Nonemployer  
 As of and for Year ended June 30, 2021

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 earnings on pension plan investments	Changes in proportion	
<b>State Group:</b>								
<b>Employer:</b>								
State of New Jersey			\$ 3,871,329,071	—	5,156,035	—	1,057,101	6,213,136
Kean University	412		8,198,459	—	10,919	—	776,959	787,878
Montclair State University	414		20,799,809	—	27,702	—	1,104,240	1,131,942
New Jersey Institute of Technology	62400		20,449,805	—	27,236	—	1,436,948	1,464,184
Richard Stockton College of New Jersey	421		11,086,359	—	14,765	—	3,213,198	3,227,963
Rowan University	410		17,803,974	—	23,446	—	1,856,627	1,880,073
Rutgers, The State University of New Jersey	498		83,848,027	—	111,673	—	11,180,636	11,292,309
The College of New Jersey	415		5,670,900	—	7,553	—	486,221	493,774
William Paterson University of New Jersey	413		15,783,383	—	21,021	—	6,093,619	6,114,640
Palisades Interstate Park Comm	91999	Special Location	9,801,978	—	13,055	—	3,580,496	3,593,551
Total State Group			4,064,571,765	—	5,413,405	—	30,786,045	36,199,450
<b>Local Group:</b>								
<b>Nonemployer (State of New Jersey)</b>								
			2,055,697,552	—	—	—	—	—
<b>Employer:</b>								
ABSECON CITY	56600	Atlantic	4,707,570	53,708	25,049	—	743,570	822,327
ATLANTIC CITY	30801	Atlantic	48,119,763	548,988	256,050	—	—	805,038
ATLANTIC CITY	30802	Atlantic	37,438,836	427,132	199,216	—	7,772,288	8,398,636
ATLANTIC COUNTY	70100	Atlantic	39,917,031	455,405	212,402	—	2,065,378	2,733,185
ATLANTIC COUNTY	70103	Atlantic	14,446,632	164,819	76,872	—	267,850	509,541
BRIGANTINE CITY	50201	Atlantic	6,193,885	70,665	32,958	—	231,158	334,774
BRIGANTINE CITY	50202	Atlantic	7,160,924	81,697	38,104	—	1,083,340	1,203,141
BUENA BOROUGH	58900	Atlantic	—	—	—	—	11,520	11,520
EGG HARBOR CITY	59900	Atlantic	1,904,238	21,725	10,133	—	100,141	131,999
EGG HARBOR TOWNSHIP	58200	Atlantic	16,833,295	192,047	89,572	—	522,242	803,861
GALLOWAY TOWNSHIP	53800	Atlantic	10,732,415	122,444	57,108	—	513,511	693,063
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	10,080,680	115,008	53,640	—	982,189	1,150,837
HAMMONTOWN TOWN	36500	Atlantic	5,203,880	59,370	27,690	—	197,609	284,669
LINWOOD CITY	54400	Atlantic	3,609,709	41,182	19,208	—	465,845	526,235
LONGPORT BOROUGH	38700	Atlantic	2,350,577	26,817	12,508	—	111,060	150,385
MARGATE CITY	32800	Atlantic	13,369,598	152,531	71,141	—	892,594	1,116,266
MULLICA TOWNSHIP	68900	Atlantic	1,969,210	22,466	10,478	—	408,987	441,931
NORTHFIELD CITY	45400	Atlantic	4,649,014	53,040	24,738	—	353,099	430,877
PLEASANTVILLE CITY	35100	Atlantic	18,736,329	213,759	99,698	—	2,678,877	2,992,334
SOMERS POINT CITY	33500	Atlantic	4,899,853	55,901	26,073	—	11,671	93,645
VENTNOR CITY	32100	Atlantic	16,373,265	186,799	87,124	—	1,463,780	1,737,703
ALLENDALE BOROUGH	52000	Bergen	4,071,006	46,445	21,662	—	626,554	694,661
ALPINE BOROUGH	46000	Bergen	3,782,368	43,152	20,126	—	484,261	547,539
BERGEN COUNTY	70200	Bergen	145,090,189	1,655,304	772,039	—	5,568,346	7,995,689
BERGENFIELD BOROUGH	29000	Bergen	12,361,688	141,032	65,778	—	—	206,810
BOGOTA BOROUGH	28900	Bergen	3,327,751	37,966	17,707	—	514,410	570,083
CARLSTADT BOROUGH	21700	Bergen	7,580,992	86,490	40,339	—	884,807	1,011,636
CLIFFSIDE PARK BOROUGH	25300	Bergen	9,940,488	113,409	52,894	—	1,178,016	1,344,319
CLOSTER BOROUGH	38400	Bergen	5,538,274	63,185	29,470	—	647,193	739,848
CRESSKILL BOROUGH	31200	Bergen	7,677,366	87,589	40,852	—	174,607	303,048
DEMAREST BOROUGH	37500	Bergen	4,005,833	45,702	21,315	—	1,034,228	1,101,245
DUMONT BOROUGH	27800	Bergen	8,694,175	99,190	46,263	—	558,950	704,403
EAST RUTHERFORD BOROUGH	22100	Bergen	11,663,525	133,067	62,063	—	962,915	1,158,045
EDGEWATER BOROUGH	44300	Bergen	8,426,873	96,140	44,840	—	682,858	823,838
ELMWOOD PARK BOROUGH	33100	Bergen	12,696,740	144,854	67,561	—	2,206,175	2,418,590
EMERSON BOROUGH	43500	Bergen	4,996,063	56,999	26,585	—	950,658	1,034,242
ENGLEWOOD CITY	27201	Bergen	21,759,720	248,252	115,786	—	2,434,026	2,798,064
ENGLEWOOD CITY	27202	Bergen	10,861,174	123,913	57,793	—	19,456	201,162
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	6,538,464	74,596	34,792	—	431,037	540,425
FAIR LAWN BOROUGH	32300	Bergen	16,990,897	193,846	90,410	—	1,991,631	2,275,887
FAIRVIEW BOROUGH	26600	Bergen	8,044,791	91,781	42,807	—	1,434,692	1,569,280
FORT LEE BOROUGH	42900	Bergen	26,237,963	299,343	139,615	—	2,247,084	2,686,042
FRANKLIN LAKES BOROUGH	43900	Bergen	5,669,291	64,680	30,167	—	1,513,626	1,608,473
GARFIELD CITY	35800	Bergen	14,524,065	165,702	77,284	—	168,623	411,609
GLEN ROCK BOROUGH	26900	Bergen	5,563,617	63,474	29,605	—	1,084,147	1,177,226
HACKENSACK CITY	28000	Bergen	53,330,918	608,441	283,779	—	3,360,988	4,263,208
HARRINGTON PARK BOROUGH	44500	Bergen	3,212,877	36,655	17,096	—	540,796	594,547
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	8,367,225	95,460	44,523	—	958,801	1,098,784
HAWORTH BOROUGH	41500	Bergen	2,794,678	31,884	14,871	—	665,262	712,017
HILLSDALE BOROUGH	28800	Bergen	4,453,821	50,813	23,699	—	601,779	676,291
HO-HO-KUS BOROUGH	29900	Bergen	4,332,312	49,426	23,053	—	1,168,898	1,241,377
LEONIA BOROUGH	23100	Bergen	5,278,034	60,216	28,085	—	423,722	512,023
LITTLE FERRY BOROUGH	29500	Bergen	5,407,960	61,698	28,776	—	261,279	351,753
LODI BOROUGH	41100	Bergen	12,379,480	141,235	65,872	—	1,737,125	1,944,232
LYNDHURST TOWNSHIP	24800	Bergen	12,822,690	146,291	68,231	—	1,667,040	1,881,562
MAHWAH TOWNSHIP	30600	Bergen	13,793,629	157,369	73,397	—	1,396,202	1,626,968
MAYWOOD BOROUGH	37400	Bergen	5,674,559	64,740	30,195	—	556,579	651,514
MIDLAND PARK BOROUGH	54000	Bergen	4,393,427	50,124	23,378	—	1,764,084	1,837,586
MONTVALE BOROUGH	24300	Bergen	6,773,436	77,277	36,042	—	1,729,971	1,843,290
MOONACHIE BOROUGH	48000	Bergen	5,117,692	58,387	27,232	—	734,421	820,040
NEW MILFORD BOROUGH	27300	Bergen	8,158,229	93,076	43,411	—	1,539,185	1,675,672
NORTH ARLINGTON BOROUGH	34000	Bergen	7,174,352	81,851	38,175	—	1,024,520	1,144,546
NORTHVALE BOROUGH	48400	Bergen	3,791,199	43,253	20,173	—	371,826	435,252
NORWOOD BOROUGH	43700	Bergen	4,045,794	46,158	21,528	—	734,673	802,359
OAKLAND BOROUGH	49600	Bergen	6,140,766	70,059	32,676	—	24,656	127,391
OLD TAPPAN BOROUGH	48900	Bergen	3,261,261	37,207	17,353	—	64,099	118,659
ORADELL BOROUGH	23200	Bergen	6,029,072	68,784	32,081	—	1,321,185	1,422,050
PALISADES PARK BOROUGH	35000	Bergen	8,302,736	86,724	44,180	—	303,235	469,139
PARAMUS BOROUGH	27400	Bergen	27,667,653	315,654	147,222	—	4,118,771	4,581,647
PARK RIDGE BOROUGH	43200	Bergen	5,337,061	60,889	28,399	—	747,945	837,233



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

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2021

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	
RAMSEY BOROUGH	36800	Bergen	\$ 8,613,392	98,268	45,833	—	996,018	1,140,119
RIDGEFIELD BOROUGH	27500	Bergen	8,112,736	92,556	43,169	—	1,672,126	1,807,851
RIDGEFIELD PARK VILLAGE	35200	Bergen	7,756,637	88,494	41,274	—	1,149,618	1,279,386
RIDGEWOOD VILLAGE	32000	Bergen	22,191,190	253,175	118,081	—	1,456,979	1,828,235
RIVER EDGE BOROUGH	20100	Bergen	6,057,663	69,111	32,233	—	1,195,834	1,297,178
RIVER VALE TOWNSHIP	48300	Bergen	5,328,419	60,791	28,353	—	124,277	213,421
ROCHELLE PARK TOWNSHIP	42800	Bergen	5,058,609	57,713	26,917	—	760,630	845,260
RUTHERFORD BOROUGH	31600	Bergen	10,367,141	118,277	55,165	—	990,011	1,163,453
SADDLE BROOK TOWNSHIP	24400	Bergen	8,665,257	98,860	46,109	—	1,154,406	1,299,375
SADDLE RIVER BOROUGH	50400	Bergen	5,422,259	61,861	28,852	—	614,226	704,939
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	5,208,503	59,423	27,715	—	1,754,919	1,842,057
TEANECK TOWNSHIP	21500	Bergen	40,844,221	465,983	217,336	—	—	683,319
TENAFLY BOROUGH	31400	Bergen	9,804,466	111,857	52,170	—	838,145	1,002,172
UPPER SADDLE RIVER BORO	48800	Bergen	4,745,720	54,143	25,252	—	418,875	498,270
WALDWICK BOROUGH	49001	Bergen	3,929,641	44,832	20,910	—	828,459	894,201
WALLINGTON BOROUGH	34600	Bergen	5,782,905	65,976	30,771	—	569,566	666,313
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	5,582,952	63,695	29,707	—	1,030,470	1,123,872
WESTWOOD BOROUGH	40200	Bergen	6,727,053	76,748	35,795	—	1,107,824	1,220,367
WOODCLIFF LAKE BOROUGH	47000	Bergen	4,850,578	55,339	25,810	—	953,769	1,034,918
WOOD-RIDGE BOROUGH	33300	Bergen	6,785,064	77,409	36,104	—	500,995	614,508
WYCKOFF TOWNSHIP	47200	Bergen	5,920,770	67,549	31,505	—	140,001	239,055
BEVERLY CITY MUNICIPAL BLDG	36600	Burlington	1,317,707	15,033	7,012	—	400,889	422,934
BORDENTOWN CITY	37900	Burlington	2,238,519	25,539	11,911	—	543,102	580,552
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	1,074,262	12,256	5,716	—	570,926	588,898
BORDENTOWN TWP	52200	Burlington	4,614,069	52,641	24,552	—	1,197,511	1,274,704
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	2,064,436	23,553	10,985	—	1,045,498	1,080,036
BURLINGTON CITY	41300	Burlington	6,498,120	74,136	34,577	—	1,232,383	1,341,096
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	26,155,261	298,400	139,175	—	408,383	845,958
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	7,466,632	85,185	39,731	—	1,285,317	1,410,233
BURLINGTON TOWNSHIP	54500	Burlington	8,841,040	100,866	47,044	—	947,170	1,095,080
CHESTERFIELD TOWNSHIP	76000	Burlington	1,787,947	20,398	9,514	—	645,650	675,562
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	559,370	6,382	2,976	—	308,949	318,307
CINNAMINSON TOWNSHIP	29200	Burlington	5,167,180	58,951	27,495	—	481,684	568,130
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	2,674,868	30,517	14,233	—	478,572	523,322
DELANCO TOWNSHIP	45300	Burlington	2,564,221	29,255	13,644	—	809,534	852,433
DELTRAN TOWNSHIP	61700	Burlington	5,976,185	68,181	31,800	—	17,640	117,621
EASTAMPTON TOWNSHIP	59000	Burlington	2,969,795	33,882	15,803	—	503,834	553,519
EDGEWATER PARK TOWNSHIP	61800	Burlington	2,591,288	29,563	13,788	—	860,666	884,017
EVESHAM TOWNSHIP	55200	Burlington	24,554,755	280,140	130,658	—	3,377,272	3,788,070
FLORENCE TOWNSHIP	36300	Burlington	5,537,660	63,178	29,466	—	977,458	1,070,102
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	872,923	9,959	4,645	—	487,628	502,232
LUMBERTON TOWNSHIP	61400	Burlington	3,134,985	35,766	16,882	—	258,806	311,254
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	2,490,976	28,419	13,255	—	747,677	789,351
MAPLE SHADE TOWNSHIP	29300	Burlington	6,970,586	79,526	37,091	—	921,165	1,037,782
MEDFORD LAKES BOROUGH	62900	Burlington	1,566,633	17,873	8,336	—	421,468	447,677
MEDFORD TOWNSHIP	49500	Burlington	8,525,529	97,266	45,365	—	1,151,503	1,294,134
MOORESTOWN TOWNSHIP	39600	Burlington	7,280,145	83,058	38,738	—	307,461	429,257
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	231,417	2,640	1,231	—	334,900	338,771
MOUNT HOLLY TOWNSHIP	39800	Burlington	4,137,326	47,202	22,015	—	455,762	524,979
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	9,834,124	112,195	52,328	—	2,850,275	3,014,798
MOUNT LAUREL TOWNSHIP	49900	Burlington	14,532,080	165,793	77,327	—	1,510,108	1,753,228
NEW HANOVER TOWNSHIP	69200	Burlington	384,816	4,390	2,048	—	412,270	418,708
NORTH HANOVER TOWNSHIP	69300	Burlington	1,107,914	12,640	5,895	—	422,483	441,018
PALMYRA BOROUGH	38300	Burlington	2,912,004	33,222	15,495	—	441,213	489,930
PEMBERTON BOROUGH	69700	Burlington	778,237	8,879	4,141	—	194,065	207,085
PEMBERTON TOWNSHIP	62800	Burlington	7,240,290	82,603	38,526	—	205,147	326,276
RIVERSIDE TOWNSHIP	25100	Burlington	3,299,617	37,645	17,558	—	1,075,846	1,131,049
RIVERTON BOROUGH	37100	Burlington	944,706	10,778	5,027	—	342,924	358,729
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	1,526,421	17,415	8,122	—	261,984	287,521
WESTAMPTON TOWNSHIP	62200	Burlington	6,203,945	70,779	33,012	—	352,942	456,733
WILLINGBORO TOWNSHIP	49100	Burlington	18,222,547	207,897	96,964	—	1,529,536	1,834,397
AUDUBON BOROUGH	23400	Camden	3,536,603	40,348	18,819	—	621,078	680,245
BARRINGTON BOROUGH	48100	Camden	2,664,438	30,398	14,178	—	192,493	237,069
BELLMAWR BOROUGH	37300	Camden	4,723,400	53,888	25,134	—	1,101,206	1,180,228
BERLIN BOROUGH	52800	Camden	3,356,951	38,299	17,863	—	691,708	747,870
BERLIN TOWNSHIP	52300	Camden	3,069,392	35,018	16,333	—	69,030	120,381
BROOKLAWN BOROUGH	47300	Camden	1,050,562	11,986	5,590	—	307,738	325,314
CAMDEN CITY	21201	Camden	—	—	—	—	—	—
CAMDEN CITY	21202	Camden	35,690,807	407,189	189,914	—	2,265,051	2,862,154
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	65,678,451	749,312	349,481	—	4,055,235	5,154,028
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	17,776,019	202,803	94,588	—	1,652,508	1,949,899
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	156,190	1,782	831	—	1,823	4,436
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	53,524,016	610,644	284,806	—	15,829,907	16,725,357
CHERRY HILL FIRE DIST 13	75800	Camden	17,992,924	205,277	95,742	—	504,172	805,191
CHERRY HILL TOWNSHIP	33000	Camden	28,276,422	322,600	150,462	—	997,572	1,470,634
CHESILHURST BOROUGH	59800	Camden	1,216,843	13,883	6,475	—	254,597	274,955
CLEMENTON BOROUGH	64400	Camden	2,048,011	23,365	10,898	—	699,936	734,199
COLLINGSWOOD BOROUGH	25801	Camden	4,028,448	45,960	21,436	—	512,120	579,516
COLLINGSWOOD BOROUGH	25802	Camden	2,619,184	29,882	13,937	—	66,288	110,107
GIBBSBORO BOROUGH	65600	Camden	843,567	9,624	4,489	—	451,114	465,227
GLOUCESTER CITY	32200	Camden	10,286,308	117,354	54,734	—	1,682,661	1,854,749
GLOUCESTER TOWNSHIP	48600	Camden	29,535,792	336,968	157,163	—	3,425,674	3,919,805
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	1,196,800	13,654	6,368	—	551,808	571,830
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	1,022,892	11,670	5,443	—	560,755	577,868
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	871,638	9,944	4,638	—	144,643	159,225
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	643,545	7,342	3,424	—	425,603	436,369
HADDON HEIGHTS BOROUGH	40500	Camden	3,101,358	35,383	16,503	—	473,729	525,615
HADDON TOWNSHIP	22200	Camden	4,931,674	56,264	26,242	—	124,064	206,570



**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2021

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
HADDON TWP FIRE DISTRICT 1	85102	Camden	\$ 255,656	2,917	1,360	—	27,162
HADDONFIELD BOROUGH	38600	Camden	4,224,487	48,196	22,479	—	610,687
HI-NELLA BOROUGH	77100	Camden	156,316	1,783	832	—	165,205
LAUREL SPRINGS BOROUGH	67800	Camden	1,134,361	12,942	6,036	—	131,959
LAWNSIDE BOROUGH	68000	Camden	1,064,591	12,146	5,665	—	534,960
LINDENWOLD BOROUGH	55300	Camden	7,493,355	85,490	39,873	—	398,516
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—	—	—	—
MAGNOLIA BOROUGH	60800	Camden	1,938,637	22,117	10,316	—	150,656
MERCHANTVILLE BOROUGH	38900	Camden	2,404,537	27,433	12,795	—	313,830
MOUNT EPHRAIM BOROUGH	37200	Camden	2,140,202	24,417	11,388	—	298,650
OAKLYN BOROUGH	33600	Camden	2,066,073	23,571	10,994	—	325,302
PENNSAUKEN TOWNSHIP	20900	Camden	18,679,422	213,110	99,395	—	655,300
PINE HILL BOROUGH	55100	Camden	3,860,310	44,041	20,541	—	428,607
PINE HILL FIRE DISTRICT 1	77200	Camden	269,842	3,079	1,436	—	174,282
PINE VALLEY BOROUGH	70000	Camden	—	—	—	—	2,482
RUNNEMEDE BOROUGH	38500	Camden	3,284,785	37,475	17,479	—	348,413
SOMERDALE BOROUGH	61000	Camden	2,545,732	29,044	13,546	—	71,815
STRATFORD BOROUGH	61500	Camden	2,764,989	31,545	14,713	—	179,821
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—	—	—	1,125,110
VOORHEES TOWNSHIP	53100	Camden	17,302,506	197,401	92,068	—	11,633,733
WATERFORD TOWNSHIP	53200	Camden	3,894,665	44,433	20,724	—	605,519
WINSLOW TOWNSHIP	53500	Camden	16,616,773	189,577	88,419	—	1,273,156
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	3,760,061	42,898	20,008	—	1,465,665
WOODLYNNE BOROUGH	51400	Camden	521,264	5,947	2,774	—	220,072
AVALON BOROUGH	57400	Cape May	3,355,602	38,283	17,855	—	800,146
CAPE MAY CITY	44400	Cape May	6,401,903	73,038	34,065	—	396,722
CAPE MAY COUNTY	70500	Cape May	23,967,785	273,443	127,535	—	2,015,034
LOWER TOWNSHIP	57600	Cape May	8,198,473	93,535	43,625	—	651,863
MIDDLE TOWNSHIP	57900	Cape May	9,457,172	107,895	50,323	—	893,689
NORTH WILDWOOD CITY	26000	Cape May	7,282,239	83,082	38,749	—	1,609,792
OCEAN CITY	20700	Cape May	26,294,406	299,987	139,915	—	959,373
SEA ISLE CITY	57700	Cape May	4,455,991	50,837	23,711	—	566,104
STONE HARBOR BOROUGH	57500	Cape May	2,455,179	28,011	13,064	—	700,559
WEST WILDWOOD BOROUGH	59200	Cape May	677,668	7,731	3,606	—	502,038
WILDWOOD CITY	34900	Cape May	11,940,767	136,230	63,538	—	1,495,142
WILDWOOD CREST BOROUGH	53700	Cape May	2,864,604	32,682	15,243	—	545,971
BRIDGETON CITY	36200	Cumberland	13,047,176	148,852	69,425	—	1,141,768
CUMBERLAND COUNTY	70600	Cumberland	21,911,502	249,984	116,593	—	659,584
CUMBERLAND COUNTY	70603	Cumberland	6,139,637	70,046	32,670	—	494,279
MILLVILLE CITY	22600	Cumberland	12,633,649	144,135	67,225	—	1,185,825
VINELAND CITY	26500	Cumberland	30,010,090	342,379	159,687	—	3,143,691
BELLEVILLE TOWNSHIP	35400	Essex	39,399,129	449,496	209,647	—	4,858,658
BLOOMFIELD TOWNSHIP	32700	Essex	44,714,528	510,139	237,930	—	6,316,643
CALDWELL BOROUGH	40800	Essex	4,457,176	50,851	23,717	—	595,892
CEDAR GROVE TOWNSHIP	28700	Essex	8,419,253	96,053	44,800	—	2,005,188
EAST ORANGE CITY	23800	Essex	69,152,315	788,944	367,966	—	6,886,242
ESSEX COUNTY	70700	Essex	186,879,412	2,132,069	994,403	—	9,021,510
ESSEX COUNTY COLLEGE	62700	Essex	983,157	11,217	5,231	—	295,208
ESSEX FIELDS BOROUGH	27900	Essex	3,356,386	38,292	17,860	—	611,690
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	8,323,676	94,963	44,291	—	843,366
GLEN RIDGE BOROUGH	25500	Essex	4,973,304	56,739	26,463	—	838,569
IRVINGTON TOWNSHIP	29100	Essex	53,092,327	605,719	282,509	—	1,722,176
LIVINGSTON TOWNSHIP	36000	Essex	18,167,320	207,267	96,670	—	2,356,957
MAPLEWOOD TOWNSHIP	23900	Essex	22,911,886	261,397	121,916	—	1,016,759
MILLBURN TOWNSHIP	26300	Essex	22,566,567	257,457	120,079	—	1,767,412
MONTCLAIR TOWNSHIP	28300	Essex	43,936,768	501,265	233,792	—	2,684,325
NEWARK CITY	21101	Essex	200,098,577	2,282,883	1,064,743	—	14,553,365
NEWARK CITY	21102	Essex	137,609,277	1,569,956	732,232	—	11,551,935
NORTH CALDWELL BOROUGH	38000	Essex	3,735,834	42,621	19,879	—	289,182
NUTLEY TOWNSHIP	32500	Essex	24,524,740	279,798	130,498	—	3,181,877
ORANGE CITY	24900	Essex	38,744,947	442,033	206,166	—	7,755,297
ROSELAND BOROUGH	43600	Essex	5,143,668	58,683	27,370	—	605,115
SOUTH ORANGE VILLAGE	35600	Essex	17,165,807	195,841	91,341	—	2,346,010
VERONA TOWNSHIP	34200	Essex	7,407,499	84,511	39,416	—	1,766,033
WEST CALDWELL TOWNSHIP	36100	Essex	5,975,382	68,172	31,796	—	835,421
WEST ORANGE TOWNSHIP	24700	Essex	39,256,503	447,869	208,888	—	1,242,630
CLAYTON BOROUGH	64300	Gloucester	2,279,202	26,003	12,128	—	60,168
DEPTFORD TOWNSHIP	63000	Gloucester	12,116,129	138,230	64,471	—	1,888,157
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	2,408,670	27,480	12,817	—	131,138
EAST GREENWICH TOWNSHIP	59300	Gloucester	3,246,241	37,036	17,274	—	656,946
ELK TOWNSHIP	60900	Gloucester	1,692,326	19,307	9,005	—	192,246
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	5,516,838	62,940	29,356	—	2,184,320
GLASSBORO BOROUGH	45201	Gloucester	9,631,556	109,884	51,250	—	1,420,156
GLASSBORO BOROUGH	45202	Gloucester	1,217,477	13,890	6,478	—	558,250
GLOUCESTER COUNTY	70800	Gloucester	21,441,225	244,618	114,091	—	1,032,606
GLOUCESTER COUNTY	70803	Gloucester	7,453,406	85,034	39,660	—	852,670
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	3,417,138	38,985	18,183	—	632,068
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	4,376,488	49,930	23,288	—	1,831,676
LOGAN TOWNSHIP	57000	Gloucester	3,437,915	39,222	18,293	—	157,876
MANTUA TOWNSHIP	68400	Gloucester	6,193,973	70,666	32,959	—	1,242,585
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	13,058,283	148,979	69,484	—	765,725
NEWFIELD BOROUGH	74700	Gloucester	—	—	—	—	342
PAULSBORO BOROUGH	39100	Gloucester	3,142,674	35,854	16,722	—	824,742
PITMAN BOROUGH	41200	Gloucester	3,119,476	35,589	16,599	—	1,005,694
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—	—	—	171,180
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	15,319,981	174,782	81,519	—	1,976,203
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	4,364,346	49,792	23,223	—	1,517,346
WENONAH BOROUGH	73900	Gloucester	—	—	—	—	41,401



**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS  
POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2021

<b>Deferred outflows of resources</b>								
<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Net pension liability</b>	<b>Differences between expected and actual experience</b>	<b>Changes of assumptions</b>	<b>Net difference between projected and actual investment earnings on pension plan investments</b>	<b>Changes in proportion</b>	<b>Total deferred outflows of resources</b>
WEST DEPTFORD TOWNSHIP	47900	Gloucester	\$ 8,425,650	96,126	44,834	—	574,671	715,631
WESTVILLE BOROUGH	22700	Gloucester	2,056,302	23,460	10,942	—	569,281	603,683
WOODBURY CITY	24000	Gloucester	5,661,502	64,591	30,125	—	224,495	319,211
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	1,127,971	12,869	6,002	—	85,108	103,979
WOOLWICH TOWNSHIP	74200	Gloucester	4,391,019	50,096	23,365	—	1,147,425	1,220,886
BAYONNE CITY	20300	Hudson	75,654,329	863,124	402,564	—	4,508,764	5,774,452
EAST NEWARK BOROUGH	34700	Hudson	1,178,813	13,449	6,273	—	87,339	107,061
GUTTENBERG TOWN	25600	Hudson	4,335,372	49,461	23,069	—	1,029,727	1,102,257
HARRISON TOWN (HUDSON)	31800	Hudson	16,107,199	183,764	85,708	—	2,219,868	2,489,340
HOBOKEN CITY	23301	Hudson	30,554,790	348,593	162,585	—	2,437,866	2,949,044
HOBOKEN CITY	23302	Hudson	30,741,924	350,728	163,581	—	3,982,041	4,496,350
HUDSON COUNTY	70900	Hudson	93,650,715	1,068,442	498,324	—	9,669,295	11,236,061
HUDSON COUNTY	70903	Hudson	18,706,546	213,419	99,539	—	4,290,832	4,603,790
JERSEY CITY	38101	Hudson	180,199,107	2,055,854	958,857	—	1,894,077	4,908,788
JERSEY CITY FIRE DEPT.	38102	Hudson	133,698,269	1,525,336	711,421	—	11,942,565	14,179,322
KEARNY TOWN	31900	Hudson	42,269,528	482,244	224,920	—	869,264	1,576,428
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	188,965	2,156	1,006	—	146,443	149,605
NORTH BERGEN TOWNSHIP	23701	Hudson	24,555,483	280,148	130,662	—	3,326,545	3,737,355
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	67,639,064	771,680	359,914	—	13,548,408	14,680,002
SECAUCUS TOWN	24600	Hudson	14,948,511	170,544	79,542	—	2,028,219	2,278,305
UNION CITY	22400	Hudson	41,307,638	471,270	219,802	—	3,463,493	4,154,565
WEEHAWKEN TOWNSHIP	27700	Hudson	12,215,137	139,360	64,998	—	1,207,482	1,411,840
WEST NEW YORK TOWN	23000	Hudson	26,123,440	298,037	139,005	—	1,848,561	2,285,603
CLINTON TOWN	64500	Hunterdon	1,911,927	21,813	10,174	—	279,187	311,174
CLINTON TOWNSHIP	64600	Hunterdon	4,551,976	51,933	24,221	—	84,263	160,417
DELAWARE TOWNSHIP	64800	Hunterdon	1,371,780	15,650	7,299	—	115,722	138,671
FLEMINGTON BOROUGH	65300	Hunterdon	3,051,820	34,818	16,239	—	812,511	863,568
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	796,938	9,092	4,241	—	92,053	105,386
FRENCHTOWN BOROUGH	65500	Hunterdon	106,339	1,213	566	—	18,243	20,022
HIGH BRIDGE BOROUGH	67000	Hunterdon	1,554,467	17,735	8,271	—	41,935	67,941
HOLLAND TOWNSHIP	67100	Hunterdon	1,031,992	11,774	5,491	—	31,023	48,288
HUNTERDON COUNTY	71000	Hunterdon	3,703,292	42,250	19,706	—	1,204,646	1,266,602
HUNTERDON COUNTY	71003	Hunterdon	3,385,423	38,624	18,014	—	984,324	1,040,962
LAMBERTVILLE CITY	67700	Hunterdon	1,617,382	18,452	8,606	—	389,809	416,867
LEBANON TOWNSHIP	54300	Hunterdon	1,827,413	20,849	9,724	—	266,317	296,890
RARITAN TOWNSHIP	61200	Hunterdon	7,030,578	80,210	37,410	—	596,402	714,022
READINGTON TOWNSHIP	72400	Hunterdon	5,685,641	64,866	30,254	—	734,814	829,934
TEWKSBURY TOWNSHIP	73300	Hunterdon	1,742,416	19,879	9,272	—	325,367	354,518
WEST AMWELL TOWNSHIP	74000	Hunterdon	843,121	9,619	4,486	—	51,158	65,263
EAST WINDSOR TOWNSHIP	50800	Mercer	8,349,935	95,263	44,431	—	80,072	219,766
EWING TOWNSHIP	43100	Mercer	20,070,549	228,981	106,797	—	1,915,310	2,251,088
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	38,819,797	442,887	206,564	—	881,243	1,530,694
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	3,944,780	45,005	20,991	—	1,325,280	1,391,276
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	4,025,444	45,925	21,420	—	524,894	592,239
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	3,111,969	35,504	16,559	—	1,130,779	1,182,842
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	2,055,010	23,445	10,935	—	1,466,778	1,501,158
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	3,092,120	35,277	16,453	—	1,509,191	1,560,921
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	3,789,236	43,231	20,163	—	783,410	846,804
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	2,152,268	24,555	11,452	—	1,819,306	1,855,313
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	3,190,318	36,398	16,976	—	799,906	853,280
HIGHTSTOWN BOROUGH	24100	Mercer	2,439,977	27,837	12,983	—	492,740	533,560
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	6,236,544	71,151	33,185	—	68,428	172,764
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	2,015,368	22,993	10,724	—	450,673	484,390
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	12,396,269	141,426	65,962	—	603,504	810,892
MERCER COUNTY	71100	Mercer	54,640,880	623,386	290,749	—	5,127,528	6,041,663
MERCER COUNTY	71103	Mercer	11,537,437	131,628	61,392	—	1,376,503	1,569,523
PENNINGTON BOROUGH	69800	Mercer	785,135	8,957	4,178	—	282,077	295,212
PRINCETON	86001	Mercer	13,913,025	158,731	74,033	—	1,561,232	1,793,996
PRINCETON BOROUGH	20500	Mercer	—	—	—	—	—	—
PRINCETON TOWNSHIP	25200	Mercer	—	—	—	—	—	—
ROBBINSVILLE TOWNSHIP	73700	Mercer	9,462,741	107,958	50,352	—	1,658,064	1,816,374
TRENTON CITY	33401	Mercer	51,398,427	586,394	273,496	—	1,711,068	2,570,958
TRENTON CITY	33402	Mercer	41,260,984	470,738	219,554	—	411,824	1,102,116
WEST WINDSOR TOWNSHIP	49700	Mercer	13,717,086	156,495	72,990	—	1,117,387	1,346,872
CARTERET BOROUGH	21400	Middlesex	17,948,440	204,770	95,505	—	2,256,905	2,557,180
CRANBURY TOWNSHIP	64700	Middlesex	4,163,792	47,504	22,156	—	697,479	767,139
DUNELLEN BOROUGH	26100	Middlesex	3,499,507	39,925	18,621	—	657,670	716,216
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	21,887,721	249,712	116,467	—	1,400,665	1,766,844
EDISON TOWNSHIP	31701	Middlesex	48,961,699	558,594	260,530	—	4,194,465	5,013,589
EDISON TOWNSHIP	31702	Middlesex	30,944,900	353,044	164,661	—	955,946	1,473,651
HELMETTA BOROUGH	66900	Middlesex	—	—	—	—	35,110	35,110
HIGHLAND PARK BOROUGH	21900	Middlesex	5,619,665	64,114	29,903	—	224,987	319,004
JAMESBURG BOROUGH	53600	Middlesex	3,356,437	38,293	17,860	—	558,293	614,446
METUCHEN BOROUGH	22800	Middlesex	6,121,312	69,837	32,572	—	598,271	700,680
MIDDLESEX BOROUGH	36900	Middlesex	6,847,458	78,121	36,436	—	1,358,806	1,473,363
MIDDLESEX COUNTY	71200	Middlesex	69,326,134	790,927	368,891	—	3,655,032	4,814,850
MIDDLESEX COUNTY	71203	Middlesex	11,568,030	131,977	61,555	—	3,499,718	3,693,250
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	2,225,744	25,393	11,843	—	530,900	568,136
MILLTOWN BOROUGH	58500	Middlesex	3,650,141	41,644	19,423	—	412,612	473,679
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	16,464,521	187,840	87,609	—	3,438,195	3,713,644
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	328,599	3,749	1,749	—	245,478	250,976
MONROE TWP FIRE DISTRICT 2	69600	Middlesex	3,494,666	39,870	18,595	—	1,189,122	1,247,587
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	4,222,298	48,171	22,467	—	376,282	446,920
NEW BRUNSWICK CITY	33700	Middlesex	58,900,311	671,981	313,414	—	2,150,949	3,136,344
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	22,205,551	253,338	118,158	—	2,491,333	2,862,829
OLD BRIDGE TOWNSHIP	47100	Middlesex	22,147,490	252,676	117,849	—	1,903,645	2,274,170
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	729,690	8,325	3,883	—	128,454	230,662
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	101,397	1,157	540	—	334,388	336,085





**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS**  
**POLICE AND FIREMEN'S RETIREMENT SYSTEM**  
Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2021

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	
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	\$ —	—	—	—	—	—
PERTH AMBOY CITY	24500	Middlesex	33,787,761	385,477	179,788	—	1,849,639	2,414,904
PISCATAWAY TOWNSHIP	37700	Middlesex	19,188,030	218,912	102,101	—	192,159	513,172
PLAINSBORO TOWNSHIP	56200	Middlesex	7,951,397	90,716	42,310	—	691,883	824,909
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	480,763	5,485	2,558	—	43,772	51,815
SAYREVILLE BOROUGH	40700	Middlesex	21,064,605	240,322	112,087	—	2,011,981	2,364,390
SOUTH AMBOY CITY	27600	Middlesex	6,658,086	75,961	35,428	—	2,133,062	2,244,451
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	20,689,936	236,047	110,093	—	4,218,090	4,564,230
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	14,617,711	166,770	77,782	—	2,756,151	3,000,703
SOUTH RIVER BOROUGH	39400	Middlesex	7,443,158	84,917	39,606	—	900,440	1,064,963
SPOTSWOOD BOROUGH	51500	Middlesex	4,529,467	51,676	24,102	—	740,943	816,721
WOODBIDGE TOWNSHIP	32400	Middlesex	48,515,096	553,498	258,153	—	5,991,826	6,803,477
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	6,545,011	74,671	34,827	—	1,305,764	1,415,262
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	1,666,952	19,018	8,870	—	231,313	259,201
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	1,581,804	18,046	8,417	—	551,302	577,765
ABERDEEN TOWNSHIP	46400	Monmouth	8,548,997	97,534	45,490	—	526,710	669,734
ALLENHURST BOROUGH	43300	Monmouth	1,790,242	20,424	9,526	—	348,160	378,110
ALLENTOWN BOROUGH	63100	Monmouth	796,110	9,083	4,236	—	294,772	308,091
ASBURY PARK CITY	33200	Monmouth	29,141,067	332,464	155,062	—	3,479,524	3,967,050
ATLANTIC HIGHLANDS	30500	Monmouth	3,019,453	34,448	16,067	—	202,369	252,884
AVON BY THE SEA	22300	Monmouth	2,149,283	24,521	11,437	—	133,422	169,380
BELMAR BOROUGH	39300	Monmouth	4,902,061	55,927	26,084	—	1,012,820	1,094,831
BRADLEY BEACH BOROUGH	40900	Monmouth	4,038,394	46,073	21,489	—	403,545	471,107
BRIELLE BOROUGH	50000	Monmouth	3,761,328	42,912	20,014	—	676,642	739,568
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	2,233,985	25,487	11,887	—	—	37,374
COLTS NECK TOWNSHIP	62000	Monmouth	3,890,413	44,385	20,701	—	361,370	426,456
DEAL BOROUGH	27100	Monmouth	4,795,816	54,714	25,519	—	772,210	852,443
EATONTOWN BOROUGH	30300	Monmouth	10,224,591	116,650	54,406	—	1,279,208	1,450,264
ENGLISHTOWN BOROUGH	44800	Monmouth	1,031,641	11,770	5,489	—	296,819	314,078
FAIR HAVEN BOROUGH	42100	Monmouth	2,968,786	33,870	15,797	—	235,840	285,507
FREEHOLD BOROUGH	22000	Monmouth	6,602,966	75,332	35,135	—	550,903	661,370
FREEHOLD TOWNSHIP	56100	Monmouth	15,494,246	176,771	82,446	—	1,280,131	1,539,348
HAZLET TOWNSHIP	50500	Monmouth	9,000,510	102,685	47,893	—	1,126,293	1,276,871
HIGHLANDS BOROUGH	41800	Monmouth	2,625,687	29,956	13,972	—	86,754	130,682
HOLMDEL TOWNSHIP	58400	Monmouth	10,889,948	124,241	57,946	—	2,268,755	2,450,942
HOWELL TOWNSHIP	56000	Monmouth	22,361,911	255,122	118,990	—	1,119,225	1,493,337
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	161,076	1,838	857	—	110,769	113,464
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	243,445	2,777	1,295	—	265,804	269,876
KEANSBURG BOROUGH	26700	Monmouth	8,580,950	97,898	45,660	—	977,949	1,121,507
KEYPORT BOROUGH	39000	Monmouth	4,055,935	46,273	21,582	—	1,096,816	1,164,671
LAKE COMO BOROUGH	46300	Monmouth	—	—	—	—	—	—
LITTLE SILVER BOROUGH	40100	Monmouth	3,425,121	39,076	18,225	—	107,990	165,291
LONG BRANCH CITY	39900	Monmouth	25,015,224	285,393	133,108	—	2,087,423	2,505,924
MANALAPAN TOWNSHIP	51000	Monmouth	14,085,453	160,698	74,950	—	988,652	1,224,300
MANASQUAN BOROUGH	26400	Monmouth	3,725,461	42,503	19,824	—	527,754	590,081
MARLBORO TOWNSHIP	56300	Monmouth	15,902,687	181,430	84,620	—	1,122,597	1,388,647
MATAWAN BOROUGH	28600	Monmouth	5,416,671	61,798	28,823	—	1,070,634	1,161,255
MIDDLETOWN TOWNSHIP	37000	Monmouth	26,654,249	304,093	141,830	—	2,973,952	3,419,875
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	1,252,729	14,292	6,666	—	347,541	368,499
MONMOUTH BEACH BOROUGH	58000	Monmouth	2,162,020	24,666	11,504	—	305,935	342,105
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	100,029,797	1,141,220	532,268	—	860,715	2,534,203
NEPTUNE CITY BOROUGH	30200	Monmouth	3,613,855	41,230	19,230	—	232,980	293,440
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	793,144	9,049	4,220	—	367,679	380,948
NEPTUNE TOWNSHIP	20200	Monmouth	19,092,065	217,817	101,591	—	1,526,031	1,845,439
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	271,999	3,103	1,447	—	15,631	20,181
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	13,911,451	158,713	74,024	—	597,264	830,001
OCEANPORT BOROUGH	41400	Monmouth	3,102,186	35,392	16,507	—	758,558	810,457
RED BANK BOROUGH	23500	Monmouth	8,554,365	97,595	45,519	—	249,967	393,081
RUMSON BOROUGH	37600	Monmouth	3,672,442	41,898	19,541	—	213,676	275,115
SEA BRIGHT BORO	25900	Monmouth	2,402,975	27,415	12,786	—	286,615	326,816
SEA GIRT BOROUGH	37800	Monmouth	2,281,968	26,034	12,143	—	416,569	454,746
SHREWSBURY BOROUGH	44700	Monmouth	3,542,630	40,417	18,851	—	540,777	600,045
SPRING LAKE BOROUGH	35700	Monmouth	3,125,760	35,661	16,632	—	579,353	631,646
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	3,077,301	35,108	16,375	—	247,515	298,998
TINTON FALLS BOROUGH	50100	Monmouth	10,669,920	121,731	56,776	—	761,300	939,807
UNION BEACH BOROUGH	73500	Monmouth	3,531,843	40,294	18,793	—	1,058,572	1,117,659
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	79,735	910	424	—	173,669	175,003
WALL TOWNSHIP	51600	Monmouth	16,934,623	193,204	90,111	—	2,377,344	2,660,659
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	221,018	2,522	1,176	—	41,379	45,077
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	406,892	4,642	2,165	—	388,605	395,412
WEST LONG BRANCH BOROUGH	46600	Monmouth	4,919,295	56,123	26,176	—	321,799	404,098
BOONTON TOWN	31500	Morris	4,929,028	56,234	26,228	—	406,953	489,415
BOONTON TOWNSHIP	57200	Morris	2,939,849	33,540	15,643	—	446,230	495,413
BUTLER BOROUGH	61300	Morris	3,872,232	44,177	20,605	—	584,822	649,604
CHATHAM BOROUGH	38200	Morris	5,163,969	58,915	27,478	—	486,145	572,538
CHATHAM TOWNSHIP	46500	Morris	4,664,078	53,211	24,818	—	411,437	489,466
CHESTER BOROUGH	64100	Morris	—	—	—	—	—	—
CHESTER TOWNSHIP	52900	Morris	4,797,371	54,732	25,527	—	1,720,060	1,800,319
DENVILLE TOWNSHIP	30000	Morris	6,839,945	78,035	36,396	—	97,742	212,173
DOVER TOWN	35500	Morris	11,057,270	126,150	58,837	—	3,325,279	3,510,266
EAST HANOVER TOWNSHIP	31300	Morris	8,835,759	100,805	47,016	—	334,146	481,967
FLORHAM PARK BOROUGH	30100	Morris	7,571,849	86,386	40,291	—	157,888	284,565
HANOVER TOWNSHIP	29600	Morris	7,461,427	85,126	39,703	—	1,319,473	1,444,302
HANOVER TWP FIRE DISTRICT 2	66500	Morris	790,792	9,022	4,208	—	255,534	268,764
HANOVER TWP FIRE DISTRICT 3	66600	Morris	882,330	10,066	4,695	—	483,775	498,536
HARDING TOWNSHIP	52400	Morris	2,801,049	31,957	14,905	—	1,088,596	1,135,458
JEFFERSON TOWNSHIP	51100	Morris	8,636,064	98,527	45,953	—	1,184,261	1,328,741
KINNELON BOROUGH	58300	Morris	4,098,970	46,764	21,811	—	552,849	621,424



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

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2021

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	
LINCOLN PARK BOROUGH	56800	Morris	\$ 5,728,299	65,353	30,481	—	1,112,785	1,208,619
LONG HILL TOWNSHIP	57800	Morris	4,812,279	54,902	25,607	—	46,591	127,100
MADISON BOROUGH	30900	Morris	8,672,538	98,943	46,147	—	598,536	743,626
MENDHAM BOROUGH	53400	Morris	2,834,269	32,336	15,081	—	424,295	471,712
MENDHAM TOWNSHIP	53300	Morris	3,070,107	35,026	16,336	—	361,496	412,858
MONTVILLE TOWNSHIP	39700	Morris	10,127,277	115,540	53,888	—	1,552,169	1,721,597
MORRIS COUNTY	71400	Morris	36,983,259	421,934	196,791	—	6,528,791	7,147,516
MORRIS COUNTY	71403	Morris	11,436,900	130,481	60,857	—	841,044	1,032,382
MORRIS COUNTY_PARK COMMISSION	71404	Morris	4,557,118	51,991	24,249	—	719,114	795,354
MORRIS PLAINS BOROUGH	52500	Morris	3,460,530	39,480	18,414	—	520,612	578,506
MORRIS TOWNSHIP	51700	Morris	12,186,677	139,035	64,846	—	645,591	849,472
MORRISTOWN TOWN	32900	Morris	19,320,308	220,421	102,805	—	2,581,855	2,905,081
MOUNT ARLINGTON BOROUGH	68800	Morris	3,154,013	35,983	16,783	—	407,030	459,796
MOUNT OLIVE TOWNSHIP	47700	Morris	11,970,055	136,564	63,694	—	1,311,634	1,511,892
MOUNTAIN LAKES BOROUGH	42700	Morris	3,333,596	38,032	17,738	—	376,444	432,214
NETCONG BOROUGH	69100	Morris	2,041,188	23,287	10,861	—	563,762	597,910
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	27,155,306	309,809	144,496	—	3,617,905	4,072,210
PEQUANNOCK TOWNSHIP	46200	Morris	7,985,620	91,106	42,492	—	259,207	392,805
RANDOLPH TOWNSHIP	45500	Morris	7,614,363	86,871	40,517	—	194,581	321,969
RIVERDALE BOROUGH	72500	Morris	4,099,748	46,773	21,815	—	705,497	774,085
ROCKAWAY BOROUGH	39200	Morris	3,540,284	40,390	18,838	—	356,496	415,724
ROCKAWAY TOWNSHIP	41700	Morris	12,676,414	144,623	67,452	—	1,732,439	1,944,514
ROXBURY TOWNSHIP	46800	Morris	10,099,319	115,221	53,739	—	520,715	689,675
WASHINGTON TWP (MORRIS)	58100	Morris	6,387,824	72,877	33,990	—	520,131	626,998
WHARTON BOROUGH	42500	Morris	4,627,704	52,796	24,624	—	888,679	966,099
BARNEGAT TOWNSHIP	63300	Ocean	12,928,069	147,494	68,791	—	2,252,187	2,468,472
BAY HEAD BOROUGH	55600	Ocean	1,740,842	19,861	9,263	—	326,886	366,010
BEACH HAVEN BOROUGH	62100	Ocean	2,625,443	29,953	13,970	—	727,837	771,760
BEACHWOOD BOROUGH	63400	Ocean	3,787,461	43,210	20,153	—	934,500	997,863
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	14,154,169	161,482	75,316	—	926,219	1,163,017
BRICK TOWNSHIP	55500	Ocean	36,015,374	410,892	191,641	—	2,522,340	3,124,873
HARVEY CEDARS BOROUGH	66800	Ocean	1,435,798	16,381	7,640	—	252,943	276,964
ISLAND HEIGHTS BOROUGH	67400	Ocean	683,551	7,798	3,637	—	347,204	358,639
JACKSON BD FIRE DISTRICT 2	67500	Ocean	1,116,663	12,740	5,942	—	565,830	584,512
JACKSON TOWNSHIP	49800	Ocean	22,111,367	252,264	117,657	—	2,550,525	2,920,446
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	2,163,883	24,687	11,514	—	220,547	256,748
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	1,102,195	12,575	5,865	—	489,575	508,015
LACEY TOWNSHIP	51800	Ocean	10,903,212	124,392	58,017	—	550,192	732,601
LAKEHURST BOROUGH	52700	Ocean	1,004,417	11,459	5,345	—	173,868	190,672
LAKEWOOD TOWNSHIP	33800	Ocean	34,039,026	388,344	181,125	—	5,663,672	6,233,141
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	2,909,633	33,195	15,482	—	1,463,442	1,512,119
LAVALLETTE BOROUGH	67900	Ocean	2,622,344	29,918	13,954	—	335,528	379,400
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	10,039,025	114,533	53,419	—	1,086,703	1,254,655
LONG BEACH TOWNSHIP	55000	Ocean	8,915,632	101,717	47,441	—	579,661	728,819
MANCHESTER TOWNSHIP	54800	Ocean	17,609,161	200,899	93,700	—	3,212,741	3,507,340
MANTOLOKING BOROUGH	47400	Ocean	2,071,630	23,635	11,023	—	643,271	677,929
OCEAN COUNTY	71500	Ocean	58,903,616	672,019	313,432	—	5,465,613	6,451,064
OCEAN COUNTY	71503	Ocean	12,949,881	147,742	68,908	—	652,956	869,606
OCEAN GATE BOROUGH	69400	Ocean	1,423,563	16,241	7,575	—	886,174	909,990
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	4,976,083	56,771	26,478	—	1,462,266	1,545,515
PINE BEACH BOROUGH	69900	Ocean	944,869	10,780	5,028	—	398,526	414,334
PLUMSTED FIRE DISTRICT 1	85402	Ocean	1,338,309	15,268	7,121	—	334,367	356,756
PLUMSTED TOWNSHIP	72300	Ocean	1,612,961	18,402	8,583	—	681,275	708,260
POINT PLEASANT BEACH BOROUGH	46700	Ocean	5,388,236	61,473	28,671	—	637,737	727,881
POINT PLEASANT BOROUGH	54200	Ocean	8,347,050	95,230	44,415	—	812,068	951,713
SEASIDE HEIGHTS BOROUGH	54700	Ocean	5,423,714	61,878	28,860	—	447,464	538,202
SEASIDE PARK BOROUGH	55400	Ocean	2,575,823	29,387	13,706	—	77,646	120,739
SHIP BOTTOM BOROUGH	61600	Ocean	2,516,426	28,709	13,390	—	536,978	579,077
SOUTH TOMS RIVER BOROUGH	72700	Ocean	1,428,668	16,299	7,602	—	6,948	30,849
STAFFORD TOWNSHIP	56400	Ocean	13,594,837	155,101	72,339	—	989,016	1,216,456
SURF CITY BOROUGH	73100	Ocean	2,090,438	23,849	11,123	—	482,807	517,779
TOMS RIVER TOWNSHIP	48700	Ocean	42,635,969	486,425	226,870	—	3,072,876	3,786,171
TUCKERTON BOROUGH	73400	Ocean	2,033,267	23,197	10,819	—	722,995	757,011
BLOOMINGDALE BOROUGH	55700	Passaic	4,261,557	48,619	22,676	—	799,612	870,907
BOROUGH OF WOODLAND PARK	43000	Passaic	6,416,422	73,204	34,142	—	1,285,533	1,372,879
CLIFTON CITY	34800	Passaic	60,777,758	693,401	323,404	—	1,847,007	2,863,812
HALEDON BOROUGH	42000	Passaic	4,185,522	47,752	22,272	—	1,212,509	1,282,533
HAWTHORNE BOROUGH	28200	Passaic	7,881,614	89,920	41,939	—	966,997	1,098,856
LITTLE FALLS TWP	41600	Passaic	7,023,373	80,128	37,372	—	2,186,917	2,304,417
NORTH HALEDON BOROUGH	41900	Passaic	5,286,676	60,315	28,131	—	966,138	1,054,584
PASSAIC CITY	22501	Passaic	33,541,819	382,671	178,479	—	2,148,984	2,710,134
PASSAIC CITY	22502	Passaic	21,840,973	249,179	116,218	—	607,742	973,139
PASSAIC COUNTY	71600	Passaic	97,550,886	1,112,938	519,078	—	5,261,673	6,893,689
PASSAIC COUNTY	71603	Passaic	13,813,265	157,593	73,502	—	1,386,019	1,617,114
PATERSON CITY	30701	Passaic	71,962,502	821,005	382,919	—	2,755,966	3,959,890
PATERSON CITY	30702	Passaic	75,845,326	865,304	403,580	—	11,052,986	12,321,870
POMPTON LAKES BOROUGH	40300	Passaic	4,243,038	48,408	22,578	—	839,085	910,071
PROSPECT PARK BOROUGH	43800	Passaic	4,604,016	52,526	24,498	—	878,751	955,775
RINGWOOD BOROUGH	44900	Passaic	5,264,613	60,063	28,014	—	498,203	586,280
TOTOWA BOROUGH	40000	Passaic	7,045,511	80,381	37,490	—	691,743	809,614
WANAQUE BOROUGH	40400	Passaic	5,351,736	61,057	28,477	—	78,042	167,576
WAYNE TOWNSHIP	29400	Passaic	30,210,030	344,660	160,750	—	105,493	610,903
WEST MILFORD TOWNSHIP	24200	Passaic	9,244,394	105,467	49,190	—	53,350	208,007
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	3,001,573	34,244	15,972	—	397,411	447,627
CARNEYS POINT TOWNSHIP	25700	Salem	3,630,348	41,418	19,317	—	384,547	445,282
ELMER BOROUGH	65100	Salem	93,501	1,067	498	—	134,688	136,253
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	2,289,142	26,116	12,181	—	552,414	590,711
PENNS GROVE BOROUGH	28500	Salem	2,052,351	23,415	10,921	—	213,182	247,518



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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2021

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
PENNSVILLE TOWNSHIP	26800	Salem	\$ 4,204,450	47,968	22,372	—	114,764
SALEM CITY	20400	Salem	2,969,494	33,878	15,801	—	681,628
SALEM COUNTY	71700	Salem	22,030,471	251,341	117,226	—	1,681,090
SALEM COUNTY	71703	Salem	4,496,241	51,297	23,925	—	820,112
WOODSTOWN BOROUGH	48500	Salem	1,489,106	16,989	7,924	—	244,451
BEDMINSTER TOWNSHIP	42300	Somerset	3,671,646	41,889	19,537	—	769,551
BERNARDS TOWNSHIP	53000	Somerset	8,781,618	100,188	46,728	—	148,916
BERNARDSVILLE BORO	42200	Somerset	3,935,304	44,897	20,940	—	491,135
BOUND BROOK BOROUGH	43400	Somerset	5,987,072	68,305	31,858	—	1,361,812
BRANCHBURG TOWNSHIP	55800	Somerset	5,024,147	57,319	26,734	—	137,025
BRIDGEWATER TWP	59700	Somerset	15,404,872	175,751	81,971	—	257,722
FAR HILLS BOROUGH	65200	Somerset	1,236,348	14,105	6,579	—	511,481
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	23,604,411	269,298	125,601	—	481,171
GREEN BROOK TOWNSHIP	61900	Somerset	4,854,730	55,387	25,832	—	692,482
HILLSBOROUGH TOWNSHIP	51200	Somerset	12,282,523	140,129	65,356	—	800,702
MANVILLE BOROUGH	41000	Somerset	5,151,539	58,773	27,412	—	334,987
MONTGOMERY TOWNSHIP	68700	Somerset	6,801,727	77,599	36,193	—	992,763
NORTH PLAINFIELD BOROUGH	21300	Somerset	17,713,857	202,094	94,257	—	1,146,440
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	1,462,521	16,686	7,782	—	260,759
RARITAN BOROUGH	46100	Somerset	4,201,740	47,937	22,358	—	1,094,751
SOMERSET COUNTY, FINANCE OFFICE	71800	Somerset	25,461,532	290,485	135,483	—	709,780
SOMERSET COUNTY, FINANCE OFFICE	71803	Somerset	13,461,493	153,579	71,630	—	855,128
SOMERVILLE BOROUGH	21600	Somerset	7,818,404	89,199	41,602	—	1,011,798
SOUTH BOUND BROOK BOROUGH	48200	Somerset	2,666,502	30,422	14,189	—	202,817
WARREN TOWNSHIP	51300	Somerset	7,457,589	85,082	39,683	—	740,670
WATCHUNG BOROUGH	29800	Somerset	6,742,481	76,924	35,877	—	614,377
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	—	—	—	154,770
NJ TRANSIT CORPORATION	62300	Statewide	57,408,227	654,958	305,475	—	14,201,547
WATERFRONT COMM OF NY HARBOR	60600	Statewide	423,749	4,834	2,255	—	63,967
ANDOVER TOWNSHIP	63200	Sussex	2,640,325	30,123	14,049	—	624,242
BYRAM TOWNSHIP	55900	Sussex	3,538,208	40,367	18,827	—	264,044
FRANKLIN BOROUGH	65400	Sussex	2,676,837	30,539	14,244	—	525,212
HAMBURG BOROUGH	68000	Sussex	1,562,507	17,826	8,314	—	677,011
HARDYSTON TOWNSHIP	66700	Sussex	4,043,480	46,131	21,516	—	387,510
HOPATCONG BOROUGH	47800	Sussex	5,818,131	66,378	30,959	—	830,284
NEWTON TOWN	23600	Sussex	4,614,954	52,651	24,557	—	180,070
OGDENSBURG BOROUGH	69500	Sussex	1,091,308	12,450	5,807	—	146,958
SPARTA TOWNSHIP	47500	Sussex	7,623,337	86,973	40,565	—	900,531
STANHOPE BOROUGH	72900	Sussex	1,736,678	19,813	9,241	—	376,693
SUSSEX COUNTY	71903	Sussex	16,003,131	182,576	85,154	—	826,747
VERNON TOWNSHIP	54600	Sussex	7,405,862	84,492	39,407	—	1,299,572
BERKELEY HEIGHTS TOWNSHIP	49300	Union	6,227,488	71,048	33,137	—	1,179,907
CLARK TOWNSHIP	52600	Union	8,561,496	97,676	45,557	—	1,830,711
CRANFORD TOWNSHIP	25401	Union	11,925,239	136,053	63,455	—	2,365,401
CRANFORD TOWNSHIP	25402	Union	5,912,460	67,454	31,461	—	1,956,527
ELIZABETH CITY	21001	Union	68,477,839	781,249	364,377	—	5,780,125
ELIZABETH CITY	21002	Union	54,679,155	623,823	290,953	—	6,557,442
FANWOOD BOROUGH	31100	Union	3,499,049	39,920	18,619	—	260,500
GARWOOD BOROUGH	29700	Union	3,279,818	37,419	17,452	—	293,220
HILLSIDE TOWNSHIP	34301	Union	13,616,775	155,351	72,456	—	1,872,454
HILLSIDE TOWNSHIP	34302	Union	9,271,431	105,776	49,334	—	616,501
KENILWORTH BOROUGH	31000	Union	6,150,481	70,170	32,727	—	663,737
LINDEN CITY	35900	Union	50,374,437	574,711	268,047	—	4,710,602
MOUNTAINSIDE BOROUGH	39500	Union	4,829,738	55,101	25,699	—	304,476
NEW PROVIDENCE BOROUGH	50300	Union	5,922,200	67,565	31,513	—	474,562
PLAINFIELD CITY	20600	Union	40,758,685	465,007	216,881	—	3,324,466
RAHWAY CITY	34100	Union	25,042,812	285,708	133,255	—	418,963
ROSELLE BOROUGH	21800	Union	18,046,175	205,885	96,025	—	1,539,801
ROSELLE PARK BOROUGH	25000	Union	6,831,868	77,943	36,353	—	1,030,102
SCOTCH PLAINS TOWNSHIP	34500	Union	10,233,992	116,757	54,456	—	1,034,439
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	13,782,316	157,240	73,337	—	865,591
SUMMIT CITY	28100	Union	18,788,620	214,355	99,976	—	548,715
UNION COUNTY	72000	Union	40,966,879	462,819	215,860	—	2,284,191
UNION COUNTY	72001	Union	12,269,893	139,985	65,289	—	3,138,448
UNION COUNTY	72003	Union	51,215,715	584,309	272,524	—	9,221,927
UNION TOWNSHIP (UNION)	32600	Union	54,088,986	617,090	287,813	—	3,234,466
WESTFIELD TOWN	20800	Union	18,893,849	215,556	100,536	—	1,673,197
WINFIELD TOWNSHIP	74100	Union	1,721,695	19,642	9,161	—	427,330
BELVIDERE TOWN	63500	Warren	1,137,936	12,982	6,055	—	482,761
BLAIRSTOWN TOWNSHIP	63600	Warren	1,467,363	16,741	7,808	—	1,096,493
GREENWICH TOWNSHIP (WARREN)	65900	Warren	2,334,961	26,639	12,425	—	874,587
HACKETTSTOWN TOWN	56900	Warren	4,202,267	47,943	22,361	—	1,106,655
INDEPENDENCE TWP	60500	Warren	1,494,857	17,055	7,954	—	287,768
LOPATCONG TOWNSHIP	50900	Warren	3,238,276	36,945	17,231	—	483,351
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	2,785,615	31,780	14,823	—	472,528
PHILLIPSBURG TOWN	38800	Warren	8,465,317	96,579	45,045	—	1,198,285
POHATCONG TOWNSHIP	51900	Warren	2,616,568	29,852	13,923	—	471,510
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	14,273,220	162,840	75,949	—	794,216
WASHINGTON TWP (WARREN)	60700	Warren	5,766,392	65,788	30,684	—	408,458
Total Employer			7,309,152,035	83,388,564	38,892,692	—	817,271,932
Total Local Group			9,364,849,587	83,388,564	38,892,692	—	817,271,932
Total			\$ 13,429,421,352	83,388,564	44,306,097	—	853,471,382

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



**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, 2021

**(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 the Division's annual financial statements, 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.

**(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



**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, 2021

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, 2020 through June 30, 2021. 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, 2021 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2021.

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, 2021 State special funding situation net pension liability amount of \$2,036,258,082 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 \$228,944,734, for the fiscal year ending June 30, 2021, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2021. 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 2021, the State contributed an amount less than the actuarially determined amount.

The Local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability 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

**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, 2021

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, 2021 is as follows:

	<b>State</b>	<b>Local</b>	<b>Total</b>
Total pension liability	\$ 5,783,590,022	41,189,084,817	46,972,674,839
Plan fiduciary net position	1,719,018,257	31,824,235,230	33,543,253,487
Net pension liability	\$ 4,064,571,765	9,364,849,587	13,429,421,352

**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, 2021

*Actuarial Assumptions*

The collective total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions:

Inflation rate:	2.75%
Salary increases:	3.25 - 15.25% based on years of service
Investment rate of return	7.00%

Employee mortality rates were based on the PubS-2010 amount-weighted mortality table with a 105.6% adjustment for males and 102.5% adjustment for females. For healthy annuitants, mortality rates were based on the PubS-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females. Disability rates were based on the PubS-2010 amount-weighted mortality table with a 152.0% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 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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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer  
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In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) 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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	27.00%	8.09%
Non-U.S. Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate	8.00%	9.15%
Real Assets	3.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the 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 all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

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*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, 2021, 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 (6.00%)</u>	<u>At current discount rate (7.00%)</u>	<u>At 1% increase (8.00%)</u>
State	\$	4,757,269,091	4,064,571,765	3,487,891,690
Local		<u>14,220,231,140</u>	<u>9,364,849,587</u>	<u>5,323,268,782</u>
Total	\$	<u><u>18,977,500,231</u></u>	<u><u>13,429,421,352</u></u>	<u><u>8,811,160,472</u></u>

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2021:

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
<b>Deferred Outflows of Resources:</b>						
State:						
Changes of assumptions	2016	5.58 years	3,144,071	—	3,144,071	—
	2021	6.17 years	—	6,460,485	1,047,080	5,413,405
Subtotal			<u>3,144,071</u>	<u>6,460,485</u>	<u>4,191,151</u>	<u>5,413,405</u>
Subtotal State			<u>3,144,071</u>	<u>6,460,485</u>	<u>4,191,151</u>	<u>5,413,405</u>
Local:						
Differences between expected and actual experience	2017	5.59 years	34,693,553	—	21,819,845	12,873,708
	2018	5.73 years	34,245,416	—	12,544,109	21,701,307
	2020	5.90 years	61,329,844	—	12,516,295	48,813,549
Subtotal			<u>130,268,813</u>	<u>—</u>	<u>46,880,249</u>	<u>83,388,564</u>
Changes of assumptions	2016	5.58 years	32,516,441	—	32,516,441	—
	2021	6.17 years	—	46,415,457	7,522,765	38,892,692
Subtotal			<u>32,516,441</u>	<u>46,415,457</u>	<u>40,039,206</u>	<u>38,892,692</u>
Subtotal Local			<u>162,785,254</u>	<u>46,415,457</u>	<u>86,919,455</u>	<u>122,281,256</u>
Total Deferred Outflows of Resources			<u><u>\$ 165,929,325</u></u>	<u><u>52,875,942</u></u>	<u><u>91,110,606</u></u>	<u><u>127,694,661</u></u>

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	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
<b>Deferred Inflows of Resources:</b>						
State:						
Difference between expected and actual experience						
	2016	5.58 years	1,949,219	—	1,949,219	—
	2017	5.59 years	9,274,905	—	5,833,272	3,441,633
	2018	5.73 years	11,530,630	—	4,223,675	7,306,955
	2019	5.92 years	46,921,373	—	11,969,738	34,951,635
	2020	5.90 years	5,262,929	—	1,074,067	4,188,862
	2021	6.17 years	—	115,283,258	18,684,483	96,598,775
	Subtotal		<u>74,939,056</u>	<u>115,283,258</u>	<u>43,734,454</u>	<u>146,487,860</u>
Changes of assumptions						
	2017	5.59 years	129,538,441	—	81,470,716	48,067,725
	2018	5.73 years	125,812,450	—	46,085,147	79,727,303
	2019	5.92 years	163,541,186	—	41,719,691	121,821,495
	2020	5.90 years	91,499,682	—	18,673,405	72,826,277
	Subtotal		<u>510,391,759</u>	<u>—</u>	<u>187,948,959</u>	<u>322,442,800</u>
Differences between projected and actual investment earnings on pension plan investments						
	2017	5 years	8,970,283	—	8,970,283	—
	2018	5 years	(2,332,945)	—	(1,166,472)	(1,166,473)
	2019	5 years	(25,970,499)	—	(8,656,833)	(17,313,666)
	2020	5 years	(84,841,590)	—	(21,210,398)	(63,631,192)
	2021	5 years	—	234,733,236	46,946,648	187,786,588
	Subtotal		<u>(104,174,751)</u>	<u>234,733,236</u>	<u>24,883,228</u>	<u>105,675,257</u>
	Subtotal State		<u>481,156,064</u>	<u>350,016,494</u>	<u>256,566,641</u>	<u>574,605,917</u>

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June 30, 2021

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
<b>Deferred inflows of Resources:</b>						
Local:						
Difference between expected and actual experience	2016	5.58 years	1,680,113	—	1,680,113	—
	2019	5.92 years	44,692,937	—	11,401,259	33,291,678
	2021	6.17 years	—	1,005,184,014	162,914,751	842,269,263
Subtotal			<u>46,373,050</u>	<u>1,005,184,014</u>	<u>175,996,123</u>	<u>875,560,941</u>
Changes of assumptions	2017	5.59 years	875,817,702	—	550,828,742	324,988,960
	2018	5.73 years	860,240,169	—	315,106,288	545,133,881
	2019	5.92 years	1,078,125,896	—	275,032,116	803,093,780
	2020	5.90 years	649,944,530	—	132,641,741	517,302,789
Subtotal			<u>3,464,128,297</u>	<u>—</u>	<u>1,273,608,887</u>	<u>2,190,519,410</u>
Differences between projected and actual investment earnings on pension plan investments	2017	5 years	206,916,851	—	206,916,851	—
	2018	5 years	179,662,930	—	89,831,464	89,831,466
	2019	5 years	(111,444,369)	—	(37,148,123)	(74,296,246)
	2020	5 years	(1,032,772,783)	—	(258,193,196)	(774,579,587)
	2021	5 years	—	4,842,139,825	968,427,965	3,873,711,860
Subtotal			<u>(757,637,371)</u>	<u>4,842,139,825</u>	<u>969,834,961</u>	<u>3,114,667,493</u>
Subtotal Local			<u>2,752,863,976</u>	<u>5,847,323,839</u>	<u>2,419,439,971</u>	<u>6,180,747,844</u>
Total Deferred Inflows of Resources			<u>\$ 3,234,020,040</u>	<u>6,197,340,333</u>	<u>2,676,006,612</u>	<u>6,755,353,761</u>

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

	<u>State</u>	<u>Local</u>	<u>Total</u>
Year ending June 30:			
2022	\$ (208,805,427)	(1,939,546,350)	(2,148,351,777)
2023	(144,879,156)	(1,455,907,848)	(1,600,787,004)
2024	(112,515,398)	(1,249,270,910)	(1,361,786,308)
2025	(82,356,773)	(1,231,932,853)	(1,314,289,626)
2026	(17,637,403)	(155,391,986)	(173,029,389)
Thereafter	<u>(2,998,355)</u>	<u>(26,416,641)</u>	<u>(29,414,996)</u>
Total	<u>\$ (569,192,512)</u>	<u>(6,058,466,588)</u>	<u>(6,627,659,100)</u>

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*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 6.17, 5.90, 5.92, 5.73, 5.59 and 5.58 years for the 2021, 2020, 2019, 2018, 2017 and 2016 amounts, respectively.

**(7) Pension Expense (Benefit)**

The components of allocable pension expense (benefit), which exclude pension expense related to specific liabilities of individual employers, for the year ending June 30, 2021 are as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Service cost	\$ 114,221,562	764,496,999	878,718,561
Interest on total pension liability	395,779,623	2,830,623,074	3,226,402,697
Current period benefit changes	20,671,563	126,762,778	147,434,341
Member contributions	(51,571,527)	(367,886,668)	(419,458,195)
Administrative expense	2,701,917	15,591,179	18,293,096
Expected investment return net of investment expenses	(95,831,273)	(1,780,022,671)	(1,875,853,944)
Recognition of beginning of year deferred outflows of resources as pension expense	34,177,774	374,738,009	408,915,783
Recognition of beginning of year deferred inflows of resources as pension expense	(221,969,213)	(1,583,438,574)	(1,805,407,787)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	(18,684,483)	(162,914,751)	(181,599,234)
Changes in assumptions	1,047,080	7,522,765	8,569,845
Differences between projected and actual earnings on pension plan investments	<u>(46,946,648)</u>	<u>(968,427,965)</u>	<u>(1,015,374,613)</u>
Total pension expense (benefit)	<u>\$ 133,596,375</u>	<u>(742,955,825)</u>	<u>(609,359,450)</u>



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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
ABSECON CITY	56600	Atlantic	\$ 115,015	0.0644063905%
ATLANTIC CITY	30801	Atlantic	1,175,661	0.6583496195%
ATLANTIC CITY	30802	Atlantic	914,705	0.5122188188%
ATLANTIC COUNTY	70100	Atlantic	975,252	0.5461240809%
ATLANTIC COUNTY	70103	Atlantic	352,960	0.1976514333%
BRIGANTINE CITY	50201	Atlantic	151,329	0.0847415961%
BRIGANTINE CITY	50202	Atlantic	174,956	0.0979723033%
BUENA BOROUGH	58900	Atlantic	—	0.0000000000%
EGG HARBOR CITY	59900	Atlantic	46,524	0.0260526272%
EGG HARBOR TOWNSHIP	58200	Atlantic	411,271	0.2303045745%
GALLOWAY TOWNSHIP	53800	Atlantic	262,214	0.1468352587%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	246,291	0.1379186569%
HAMMONTON TOWN	36500	Atlantic	127,141	0.0711967387%
LINWOOD CITY	54400	Atlantic	88,192	0.0493859792%
LONGPORT BOROUGH	38700	Atlantic	57,429	0.0321592366%
MARGATE CITY	32800	Atlantic	326,646	0.1829160530%
MULLICA TOWNSHIP	68900	Atlantic	48,112	0.0269418794%
NORTHFIELD CITY	45400	Atlantic	113,585	0.0636056155%
PLEASANTVILLE CITY	35100	Atlantic	457,765	0.2563404022%
SOMERS POINT CITY	33500	Atlantic	119,713	0.0670371884%
VENTNOR CITY	32100	Atlantic	400,031	0.2240103709%
ALLENDALE BOROUGH	52000	Bergen	99,463	0.0556975422%
ALPINE BOROUGH	46000	Bergen	92,411	0.0517485454%
BERGEN COUNTY	70200	Bergen	3,544,839	1.9850479065%
BERGENFIELD BOROUGH	29000	Bergen	302,020	0.1691259233%
BOGOTA BOROUGH	28900	Bergen	81,304	0.0455288195%
CARLSTADT BOROUGH	21700	Bergen	185,219	0.1037194040%
CLIFFSIDE PARK BOROUGH	25300	Bergen	242,866	0.1360007168%
CLOSTER BOROUGH	38400	Bergen	135,311	0.0757717959%
CRESSKILL BOROUGH	31200	Bergen	187,573	0.1050376028%
DEMAREST BOROUGH	37500	Bergen	97,870	0.0548054901%
DUMONT BOROUGH	27800	Bergen	212,416	0.1189492488%
EAST RUTHERFORD BOROUGH	22100	Bergen	284,963	0.1595743013%
EDGEWATER BOROUGH	44300	Bergen	205,885	0.1152920029%
ELMWOOD PARK BOROUGH	33100	Bergen	310,206	0.1737099402%
EMERSON BOROUGH	43500	Bergen	122,064	0.0683537074%
ENGLEWOOD CITY	27201	Bergen	531,633	0.2977051916%
ENGLEWOOD CITY	27202	Bergen	265,360	0.1485969638%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	159,748	0.0894560890%
FAIR LAWN BOROUGH	32300	Bergen	415,121	0.2324605072%
FAIRVIEW BOROUGH	26600	Bergen	196,550	0.1100645660%
FORT LEE BOROUGH	42900	Bergen	641,045	0.3589740000%
FRANKLIN LAKES BOROUGH	43900	Bergen	138,512	0.0775643000%
GARFIELD CITY	35800	Bergen	354,852	0.1987109202%
GLEN ROCK BOROUGH	26900	Bergen	135,930	0.0761184251%
HACKENSACK CITY	28000	Bergen	1,302,980	0.7296460350%
HARRINGTON PARK BOROUGH	44500	Bergen	78,497	0.0439569485%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	204,428	0.1144761083%
HAWORTH BOROUGH	41500	Bergen	68,279	0.0382350471%
HILLSDALE BOROUGH	28800	Bergen	108,816	0.0609350588%

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<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
HO-HO-KUS BOROUGH	29900	Bergen	\$ 105,847	0.0592724707%
LEONIA BOROUGH	23100	Bergen	128,953	0.0722114270%
LITTLE FERRY BOROUGH	29500	Bergen	132,127	0.0739888115%
LODI BOROUGH	41100	Bergen	302,455	0.1693695157%
LYNDHURST TOWNSHIP	24800	Bergen	313,284	0.1754335665%
MAHWAH TOWNSHIP	30600	Bergen	337,006	0.1887174720%
MAYWOOD BOROUGH	37400	Bergen	138,641	0.0776365377%
MIDLAND PARK BOROUGH	54000	Bergen	107,340	0.0601085246%
MONTVALE BOROUGH	24300	Bergen	165,488	0.0926703887%
MOONACHIE BOROUGH	48000	Bergen	125,035	0.0700174155%
NEW MILFORD BOROUGH	27300	Bergen	199,322	0.1116168376%
NORTH ARLINGTON BOROUGH	34000	Bergen	175,284	0.0981559775%
NORTHVALE BOROUGH	48400	Bergen	92,626	0.0518689417%
NORWOOD BOROUGH	43700	Bergen	98,847	0.0553525930%
OAKLAND BOROUGH	49600	Bergen	150,031	0.0840147387%
OLD TAPPAN BOROUGH	48900	Bergen	79,679	0.0446188479%
ORADELL BOROUGH	23200	Bergen	147,302	0.0824865464%
PALISADES PARK BOROUGH	35000	Bergen	202,852	0.1135935759%
PARAMUS BOROUGH	27400	Bergen	675,975	0.3785341897%
PARK RIDGE BOROUGH	43200	Bergen	130,395	0.0730189218%
RAMSEY BOROUGH	36800	Bergen	210,442	0.1178438433%
RIDGEFIELD BOROUGH	27500	Bergen	198,210	0.1109941370%
RIDGEFIELD PARK VILLAGE	35200	Bergen	189,510	0.1061222890%
RIDGEWOOD VILLAGE	32000	Bergen	542,175	0.3036085274%
RIVER EDGE BOROUGH	20100	Bergen	148,001	0.0828779742%
RIVER VALE TOWNSHIP	48300	Bergen	130,184	0.0729007655%
ROCHELLE PARK TOWNSHIP	42800	Bergen	123,592	0.0692093607%
RUTHERFORD BOROUGH	31600	Bergen	253,290	0.1418379747%
SADDLE BROOK TOWNSHIP	24400	Bergen	211,709	0.1185533411%
SADDLE RIVER BOROUGH	50400	Bergen	132,476	0.0741842455%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	127,254	0.0712600167%
TEANECK TOWNSHIP	21500	Bergen	997,905	0.5588093651%
TENAFLY BOROUGH	31400	Bergen	239,542	0.1341393349%
UPPER SADDLE RIVER BORO	48800	Bergen	115,947	0.0649282942%
WALDWICK BOROUGH	49001	Bergen	96,009	0.0537633626%
WALLINGTON BOROUGH	34600	Bergen	141,288	0.0791188115%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	136,403	0.0763832968%
WESTWOOD BOROUGH	40200	Bergen	164,355	0.0920359285%
WOODCLIFF LAKE BOROUGH	47000	Bergen	118,509	0.0663629695%
WOOD-RIDGE BOROUGH	33300	Bergen	165,772	0.0928294237%
WYCKOFF TOWNSHIP	47200	Bergen	144,656	0.0810048326%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	32,194	0.0180280775%
BORDENTOWN CITY	37900	Burlington	54,691	0.0306260045%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	26,246	0.0146973014%
BORDENTOWN TWP	52200	Burlington	112,731	0.0631273904%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	50,438	0.0282443988%
BURLINGTON CITY	41300	Burlington	158,762	0.0889039462%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	639,025	0.3578428353%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	182,425	0.1021548128%
BURLINGTON TOWNSHIP	54500	Burlington	216,004	0.1209584661%

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As of and for Year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
CHESTERFIELD TOWNSHIP	76000	Burlington	\$ 43,683	0.0244617168%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	13,667	0.0076532812%
CINNAMINSON TOWNSHIP	29200	Burlington	126,244	0.0706944343%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	65,352	0.0365959782%
DELANCO TOWNSHIP	45300	Burlington	62,649	0.0350823454%
DELRAN TOWNSHIP	61700	Burlington	146,010	0.0817630490%
EASTAMPTON TOWNSHIP	59000	Burlington	72,558	0.0406312123%
EDGEWATER PARK TOWNSHIP	61800	Burlington	63,310	0.0354524939%
EVESHAM TOWNSHIP	55200	Burlington	599,921	0.3359452785%
FLORENCE TOWNSHIP	36300	Burlington	135,296	0.0757633962%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	21,327	0.0119427474%
LUMBERTON TOWNSHIP	61400	Burlington	76,594	0.0428913018%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	60,859	0.0340799767%
MAPLE SHADE TOWNSHIP	29300	Burlington	170,305	0.0953678245%
MEDFORD LAKES BOROUGH	62900	Burlington	38,276	0.0214338913%
MEDFORD TOWNSHIP	49500	Burlington	208,295	0.1166415608%
MOORESTOWN TOWNSHIP	39600	Burlington	177,868	0.0996029724%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	5,654	0.0031661412%
MOUNT HOLLY TOWNSHIP	39800	Burlington	101,083	0.0566047139%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	240,267	0.1345453222%
MOUNT LAUREL TOWNSHIP	49900	Burlington	355,047	0.1988201168%
NEW HANOVER TOWNSHIP	69200	Burlington	9,402	0.0052649557%
NORTH HANOVER TOWNSHIP	69300	Burlington	27,069	0.0151581671%
PALMYRA BOROUGH	38300	Burlington	71,146	0.0398405170%
PEMBERTON BOROUGH	69700	Burlington	19,014	0.0106475078%
PEMBERTON TOWNSHIP	62800	Burlington	176,895	0.0990581094%
RIVERSIDE TOWNSHIP	25100	Burlington	80,616	0.0451435515%
RIVERTON BOROUGH	37100	Burlington	23,081	0.0129249567%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	37,293	0.0208834284%
WESTAMPTON TOWNSHIP	62200	Burlington	151,575	0.0848793518%
WILLINGBORO TOWNSHIP	49100	Burlington	445,213	0.2493115015%
AUDUBON BOROUGH	23400	Camden	86,406	0.0483858504%
BARRINGTON BOROUGH	48100	Camden	65,097	0.0364531827%
BELLMAWR BOROUGH	37300	Camden	115,402	0.0646231038%
BERLIN BOROUGH	52800	Camden	82,017	0.0459280870%
BERLIN TOWNSHIP	52300	Camden	74,991	0.0419936498%
BROOKLAWN BOROUGH	47300	Camden	25,667	0.0143730716%
CAMDEN CITY	21201	Camden	—	0.0000000000%
CAMDEN CITY	21202	Camden	871,997	0.4883030849%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	1,604,654	0.8985782044%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	434,303	0.2432020921%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	3,816	0.0021368933%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	1,307,697	0.7322874726%
CHERRY HILL FIRE DIST 13	75800	Camden	439,603	0.2461699995%
CHERRY HILL TOWNSHIP	33000	Camden	690,849	0.3868633699%
CHESILHURST BOROUGH	59800	Camden	29,730	0.0166482806%
CLEMENTON BOROUGH	64400	Camden	50,037	0.0280198458%
COLLINGSWOOD BOROUGH	25801	Camden	98,423	0.0551151604%
COLLINGSWOOD BOROUGH	25802	Camden	63,992	0.0358344020%
GIBBSBORO BOROUGH	65600	Camden	20,610	0.0115412399%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
GLOUCESTER CITY	32200	Camden	\$ 251,315	0.1407320092%
GLOUCESTER TOWNSHIP	48600	Camden	721,618	0.4040934723%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	29,240	0.0163738891%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	24,991	0.0139945234%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	21,296	0.0119253879%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	15,723	0.0088046053%
HADDON HEIGHTS BOROUGH	40500	Camden	75,772	0.0424309962%
HADDON TOWNSHIP	22200	Camden	120,491	0.0674728548%
HADDON TWP FIRE DISTRICT 1	85102	Camden	6,246	0.0034976509%
HADDONFIELD BOROUGH	38600	Camden	103,213	0.0577974767%
HI-NELLA BOROUGH	77100	Camden	3,819	0.0021385733%
LAUREL SPRINGS BOROUGH	67800	Camden	27,715	0.0155199158%
LAWNSIDE BOROUGH	68000	Camden	26,010	0.0145651456%
LINDENWOLD BOROUGH	55300	Camden	183,077	0.1025199214%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	0.0000000000%
MAGNOLIA BOROUGH	60800	Camden	47,365	0.0265235725%
MERCHANTVILLE BOROUGH	38900	Camden	58,748	0.0328978536%
MOUNT EPHRAIM BOROUGH	37200	Camden	52,289	0.0292809264%
OAKLYN BOROUGH	33600	Camden	50,478	0.0282667981%
PENNSAUKEN TOWNSHIP	20900	Camden	456,375	0.2555620265%
PINE HILL BOROUGH	55100	Camden	94,315	0.0528147522%
PINE HILL FIRE DISTRICT 1	77200	Camden	6,593	0.0036919648%
PINE VALLEY BOROUGH	70000	Camden	—	0.0000000000%
RUNNEMEDE BOROUGH	38500	Camden	80,254	0.0449408378%
SOMERDALE BOROUGH	61000	Camden	62,197	0.0348292333%
STRATFORD BOROUGH	61500	Camden	67,554	0.0378290597%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	0.0000000000%
VOORHEES TOWNSHIP	53100	Camden	422,734	0.2367236542%
WATERFORD TOWNSHIP	53200	Camden	95,154	0.0532845775%
WINSLOW TOWNSHIP	53500	Camden	405,981	0.2273422669%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	91,866	0.0514433550%
WOODLYNNE BOROUGH	51400	Camden	12,736	0.0071319375%
AVALON BOROUGH	57400	Cape May	81,984	0.0459096076%
CAPE MAY CITY	44400	Cape May	156,411	0.0875874273%
CAPE MAY COUNTY	70500	Cape May	585,580	0.3279145691%
LOWER TOWNSHIP	57600	Cape May	200,305	0.1121673004%
MIDDLE TOWNSHIP	57900	Cape May	231,057	0.1293878831%
NORTH WILDWOOD CITY	26000	Cape May	177,919	0.0996315315%
OCEAN CITY	20700	Cape May	642,424	0.3597462159%
SEA ISLE CITY	57700	Cape May	108,869	0.0609647379%
STONE HARBOR BOROUGH	57500	Cape May	59,985	0.0335905520%
WEST WILDWOOD BOROUGH	59200	Cape May	16,557	0.0092716307%
WILDWOOD CITY	34900	Cape May	291,736	0.1633670629%
WILDWOOD CREST BOROUGH	53700	Cape May	69,988	0.0391920572%
BRIDGETON CITY	36200	Cumberland	318,768	0.1785045107%
CUMBERLAND COUNTY	70600	Cumberland	535,341	0.2997816068%
CUMBERLAND COUNTY	70603	Cumberland	150,003	0.0839990592%
MILLVILLE CITY	22600	Cumberland	308,665	0.1728470072%
VINELAND CITY	26500	Cumberland	733,206	0.4105825498%
BELLEVILLE TOWNSHIP	35400	Essex	962,598	0.5390380620%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
BLOOMFIELD TOWNSHIP	32700	Essex	\$ 1,092,464	0.6117607531%
CALDWELL BOROUGH	40800	Essex	108,898	0.0609809774%
CEDAR GROVE TOWNSHIP	28700	Essex	205,699	0.1151878461%
EAST ORANGE CITY	23800	Essex	1,689,527	0.9461056015%
ESSEX COUNTY	70700	Essex	4,565,834	2.5567872682%
ESSEX COUNTY COLLEGE	62700	Essex	24,020	0.0134507803%
ESSEX FELS BOROUGH	27900	Essex	82,003	0.0459202473%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	203,364	0.1138802869%
GLEN RIDGE BOROUGH	25500	Essex	121,508	0.0680423571%
IRVINGTON TOWNSHIP	29100	Essex	1,297,150	0.7263813369%
LIVINGSTON TOWNSHIP	36000	Essex	443,863	0.248555251%
MAPLEWOOD TOWNSHIP	23900	Essex	559,783	0.3134686998%
MILLBURN TOWNSHIP	26300	Essex	551,346	0.3087441272%
MONTCLAIR TOWNSHIP	28300	Essex	1,073,462	0.6011199651%
NEWARK CITY	21101	Essex	4,888,804	2.7376448255%
NEWARK CITY	21102	Essex	3,362,066	1.8826982198%
NORTH CALDWELL BOROUGH	38000	Essex	91,274	0.0511118453%
NUTLEY TOWNSHIP	32500	Essex	599,188	0.3355348113%
ORANGE CITY	24900	Essex	946,615	0.5300878613%
ROSELAND BOROUGH	43600	Essex	125,670	0.0703730044%
SOUTH ORANGE VILLAGE	35600	Essex	419,395	0.2348538726%
VERONA TOWNSHIP	34200	Essex	180,980	0.1013456380%
WEST CALDWELL TOWNSHIP	36100	Essex	145,990	0.0817518493%
WEST ORANGE TOWNSHIP	24700	Essex	959,114	0.5370870829%
CLAYTON BOROUGH	64300	Gloucester	55,685	0.0311826271%
DEPTFORD TOWNSHIP	63000	Gloucester	296,021	0.1657665881%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	58,849	0.0329544118%
EAST GREENWICH TOWNSHIP	59300	Gloucester	79,312	0.0444133343%
ELK TOWNSHIP	60900	Gloucester	41,347	0.0231535976%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	134,787	0.0754783651%
GLASSBORO BOROUGH	45201	Gloucester	235,318	0.1317739687%
GLASSBORO BOROUGH	45202	Gloucester	29,745	0.0166566803%
GLOUCESTER COUNTY	70800	Gloucester	523,851	0.2933474076%
GLOUCESTER COUNTY	70803	Gloucester	182,101	0.1019733784%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	83,487	0.0467512614%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	106,926	0.0598766918%
LOGAN TOWNSHIP	57000	Gloucester	83,995	0.0470357325%
MANTUA TOWNSHIP	68400	Gloucester	151,331	0.0847427160%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	319,040	0.1786568259%
NEWFIELD BOROUGH	74700	Gloucester	—	0.0000000000%
PAULSBORO BOROUGH	39100	Gloucester	76,782	0.0429965785%
PITMAN BOROUGH	41200	Gloucester	76,215	0.0426790684%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	0.0000000000%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	374,297	0.2095997805%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	106,630	0.0597109370%
WENONAH BOROUGH	73900	Gloucester	—	0.0000000000%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	205,855	0.1152752034%
WESTVILLE BOROUGH	22700	Gloucester	50,240	0.0281335222%
WOODBURY CITY	24000	Gloucester	138,322	0.0774579033%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	27,559	0.0154325585%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
WOOLWICH TOWNSHIP	74200	Gloucester	\$ 107,281	0.0600754856%
BAYONNE CITY	20300	Hudson	1,848,384	1.0350627460%
EAST NEWARK BOROUGH	34700	Hudson	28,801	0.0161280568%
GUTTENBERG TOWN	25600	Hudson	105,922	0.0593144694%
HARRISON TOWN (HUDSON)	31800	Hudson	393,531	0.2203704844%
HOBOKEN CITY	23301	Hudson	746,514	0.4180347973%
HOBOKEN CITY	23302	Hudson	751,086	0.4205950374%
HUDSON COUNTY	70900	Hudson	2,288,072	1.2812803441%
HUDSON COUNTY	70903	Hudson	457,038	0.2559332949%
JERSEY CITY	38101	Hudson	4,402,621	2.4653908398%
JERSEY CITY FIRE DEPT.	38102	Hudson	3,266,512	1.8291896493%
KEARNY TOWN	31900	Hudson	1,032,728	0.5783096367%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	4,617	0.0025854393%
NORTH BERGEN TOWNSHIP	23701	Hudson	599,939	0.3359553582%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	1,652,556	0.9254024874%
SECAUCUS TOWN	24600	Hudson	365,222	0.2045179390%
UNION CITY	22400	Hudson	1,009,227	0.5651494873%
WEEHAWKEN TOWNSHIP	27700	Hudson	298,440	0.1671211858%
WEST NEW YORK TOWN	23000	Hudson	638,247	0.3574071689%
CLINTON TOWN	64500	Hunterdon	46,712	0.0261579039%
CLINTON TOWNSHIP	64600	Hunterdon	111,214	0.0622778969%
DELAWARE TOWNSHIP	64800	Hunterdon	33,515	0.0187678144%
FLEMINGTON BOROUGH	65300	Hunterdon	74,562	0.0417534173%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	19,471	0.0109034198%
FRENCHTOWN BOROUGH	65500	Hunterdon	2,598	0.0014548346%
HIGH BRIDGE BOROUGH	67000	Hunterdon	37,979	0.0212675765%
HOLLAND TOWNSHIP	67100	Hunterdon	25,214	0.0141193995%
HUNTERDON COUNTY	71000	Hunterdon	90,479	0.0506666592%
HUNTERDON COUNTY	71003	Hunterdon	82,713	0.0463178349%
LAMBERTVILLE CITY	67700	Hunterdon	39,516	0.0221282696%
LEBANON TOWNSHIP	54300	Hunterdon	44,647	0.0250015400%
RARITAN TOWNSHIP	61200	Hunterdon	171,771	0.0961887589%
READINGTON TOWNSHIP	72400	Hunterdon	138,911	0.0777877330%
TEWKSBURY TOWNSHIP	73300	Hunterdon	42,571	0.0238390162%
WEST AMWELL TOWNSHIP	74000	Hunterdon	20,599	0.0115350801%
EAST WINDSOR TOWNSHIP	50800	Mercer	204,005	0.1142392357%
EWING TOWNSHIP	43100	Mercer	490,363	0.2745947126%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	948,444	0.5311120693%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	96,379	0.0539705561%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	98,350	0.0550742817%
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	76,032	0.0425765916%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	50,208	0.0281156028%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	75,547	0.0423050001%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	92,578	0.0518420625%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	52,584	0.0294461213%
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	77,946	0.0436483982%
HIGHTSTOWN BOROUGH	24100	Mercer	59,613	0.0333822385%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	152,371	0.0853250979%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	49,239	0.0275729797%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	302,865	0.1695991085%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
MERCER COUNTY	71100	Mercer	\$ 1,334,984	0.7475677159%
MERCER COUNTY	71103	Mercer	281,882	0.1578489951%
PENNINGTON BOROUGH	69800	Mercer	19,182	0.0107415849%
PRINCETON	86001	Mercer	339,923	0.1903509411%
PRINCETON BOROUGH	20500	Mercer	—	0.0000000000%
PRINCETON TOWNSHIP	25200	Mercer	—	0.0000000000%
ROBBINSVILLE TOWNSHIP	73700	Mercer	231,193	0.1294640407%
TRENTON CITY	33401	Mercer	1,255,765	0.7032064600%
TRENTON CITY	33402	Mercer	1,008,087	0.5645111073%
WEST WINDSOR TOWNSHIP	49700	Mercer	335,135	0.1876697447%
CARTERET BOROUGH	21400	Middlesex	438,516	0.2455612985%
CRANBURY TOWNSHIP	64700	Middlesex	101,730	0.0569670226%
DUNELLEN BOROUGH	26100	Middlesex	85,500	0.0478785062%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	534,760	0.2994562570%
EDISON TOWNSHIP	31701	Middlesex	1,196,231	0.6698684601%
EDISON TOWNSHIP	31702	Middlesex	756,045	0.4233719908%
HELMETTA BOROUGH	66900	Middlesex	—	0.0000000000%
HIGHLAND PARK BOROUGH	21900	Middlesex	137,300	0.0768856012%
JAMESBURG BOROUGH	53600	Middlesex	82,004	0.0459208073%
METUCHEN BOROUGH	22800	Middlesex	149,556	0.0837487470%
MIDDLESEX BOROUGH	36900	Middlesex	167,297	0.0936833971%
MIDDLESEX COUNTY	71200	Middlesex	1,693,774	0.9484838473%
MIDDLESEX COUNTY	71203	Middlesex	282,630	0.1582678620%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	54,379	0.0304512899%
MILLTOWN BOROUGH	58500	Middlesex	89,180	0.0499392419%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	402,261	0.2252591319%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	8,028	0.0044955397%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	85,382	0.0478124283%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	103,159	0.0577672377%
NEW BRUNSWICK CITY	33700	Middlesex	1,439,051	0.8058434177%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	542,525	0.3038045213%
OLD BRIDGE TOWNSHIP	47100	Middlesex	541,107	0.3030104661%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	17,828	0.0099833685%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	2,477	0.0013870767%
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	0.0000000000%
PERTH AMBOY CITY	24500	Middlesex	825,502	0.4622666973%
PISCATAWAY TOWNSHIP	37700	Middlesex	468,801	0.2625203694%
PLAINSBORO TOWNSHIP	56200	Middlesex	194,268	0.1087866859%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	11,746	0.0065775548%
SAYREVILLE BOROUGH	40700	Middlesex	514,650	0.2881950083%
SOUTH AMBOY CITY	27600	Middlesex	162,670	0.0910923579%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	505,496	0.2830689282%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	357,140	0.1999921602%
SOUTH RIVER BOROUGH	39400	Middlesex	181,851	0.1018333828%
SPOTSWOOD BOROUGH	51500	Middlesex	110,664	0.0619699065%
WOODBIDGE TOWNSHIP	32400	Middlesex	1,185,319	0.6637579308%
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	159,908	0.0895456862%
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	40,727	0.0228064084%
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	38,647	0.0216416448%
ABERDEEN TOWNSHIP	46400	Monmouth	208,869	0.1169629908%

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

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As of and for Year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
ALLENHURST BOROUGH	43300	Monmouth	\$ 43,739	0.0244930758%
ALLENTOWN BOROUGH	63100	Monmouth	19,451	0.0108922202%
ASBURY PARK CITY	33200	Monmouth	711,974	0.3986930008%
ATLANTIC HIGHLANDS	30500	Monmouth	73,771	0.0413104711%
AVON BY THE SEA	22300	Monmouth	52,511	0.0294052426%
BELMAR BOROUGH	39300	Monmouth	119,767	0.0670674275%
BRADLEY BEACH BOROUGH	40900	Monmouth	98,666	0.0552512362%
BRIELLE BOROUGH	50000	Monmouth	91,897	0.0514607144%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	54,581	0.0305644064%
COLTS NECK TOWNSHIP	62000	Monmouth	95,050	0.0532263393%
DEAL BOROUGH	27100	Monmouth	117,171	0.0656137129%
EATONTOWN BOROUGH	30300	Monmouth	249,807	0.1398875555%
ENGLISHTOWN BOROUGH	44800	Monmouth	25,205	0.0141143596%
FAIR HAVEN BOROUGH	42100	Monmouth	72,533	0.0406172127%
FREEHOLD BOROUGH	22000	Monmouth	161,323	0.0903380615%
FREEHOLD TOWNSHIP	56100	Monmouth	378,555	0.2119841861%
HAZLET TOWNSHIP	50500	Monmouth	219,900	0.1231401580%
HIGHLANDS BOROUGH	41800	Monmouth	64,151	0.0359234392%
HOLMDEL TOWNSHIP	58400	Monmouth	266,063	0.1489906315%
HOWELL TOWNSHIP	56000	Monmouth	546,346	0.3059442145%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	3,935	0.0022035312%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	5,948	0.0033307761%
KEANSBURG BOROUGH	26700	Monmouth	209,650	0.1174003371%
KEYPORT BOROUGH	39000	Monmouth	99,094	0.0554909087%
LAKE COMO BOROUGH	46300	Monmouth	—	0.0000000000%
LITTLE SILVER BOROUGH	40100	Monmouth	83,682	0.0468604580%
LONG BRANCH CITY	39900	Monmouth	611,171	0.3422450820%
MANALAPAN TOWNSHIP	51000	Monmouth	344,135	0.1927095875%
MANASQUAN BOROUGH	26400	Monmouth	91,020	0.0509696097%
MARLBORO TOWNSHIP	56300	Monmouth	388,534	0.2175722517%
MATAWAN BOROUGH	28600	Monmouth	132,340	0.0741080878%
MIDDLETOWN TOWNSHIP	37000	Monmouth	651,216	0.3646695823%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	30,607	0.0171393853%
MONMOUTH BEACH BOROUGH	58000	Monmouth	52,822	0.0295793971%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	2,443,925	1.3685553011%
NEPTUNE CITY BOROUGH	30200	Monmouth	88,294	0.0494430974%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	19,378	0.0108513414%
NEPTUNE TOWNSHIP	20200	Monmouth	466,457	0.2612077703%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	6,645	0.0037210839%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	339,884	0.1903291017%
OCEANPORT BOROUGH	41400	Monmouth	75,793	0.0424427558%
RED BANK BOROUGH	23500	Monmouth	209,000	0.1170363485%
RUMSON BOROUGH	37600	Monmouth	89,725	0.0502444324%
SEA BRIGHT BORO	25900	Monmouth	58,709	0.0328760143%
SEA GIRT BOROUGH	37800	Monmouth	55,753	0.0312207059%
SHREWSBURY BOROUGH	44700	Monmouth	86,553	0.0484681678%
SPRING LAKE BOROUGH	35700	Monmouth	76,368	0.0427647457%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	75,185	0.0421022864%
TINTON FALLS BOROUGH	50100	Monmouth	260,687	0.1459801654%
UNION BEACH BOROUGH	73500	Monmouth	86,290	0.0483208924%



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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	\$ 1,948	0.0010908460%
WALL TOWNSHIP	51600	Monmouth	413,746	0.2316905313%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	5,400	0.0030239057%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	9,941	0.0055667863%
WEST LONG BRANCH BOROUGH	46600	Monmouth	120,188	0.0673031801%
BOONTON TOWN	31500	Morris	120,426	0.0674364560%
BOONTON TOWNSHIP	57200	Morris	71,826	0.0402213051%
BUTLER BOROUGH	61300	Morris	94,606	0.0529777071%
CHATHAM BOROUGH	38200	Morris	126,166	0.0706507557%
CHATHAM TOWNSHIP	46500	Morris	113,953	0.0638116891%
CHESTER BOROUGH	64100	Morris	—	0.0000000000%
CHESTER TOWNSHIP	52900	Morris	117,209	0.0656349922%
DENVILLE TOWNSHIP	30000	Morris	167,113	0.0935803603%
DOVER TOWN	35500	Morris	270,151	0.1512798401%
EAST HANOVER TOWNSHIP	31300	Morris	215,875	0.1208862283%
FLORHAM PARK BOROUGH	30100	Morris	184,995	0.1035939679%
HANOVER TOWNSHIP	29600	Morris	182,297	0.1020831350%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	19,321	0.0108194224%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	21,557	0.0120715434%
HARDING TOWNSHIP	52400	Morris	68,435	0.0383224043%
JEFFERSON TOWNSHIP	51100	Morris	210,996	0.1181540736%
KINNELON BOROUGH	58300	Morris	100,146	0.0560800103%
LINCOLN PARK BOROUGH	56800	Morris	139,954	0.0783717948%
LONG HILL TOWNSHIP	57800	Morris	117,573	0.0658388258%
MADISON BOROUGH	30900	Morris	211,887	0.1186530180%
MENDHAM BOROUGH	53400	Morris	69,247	0.0387771102%
MENDHAM TOWNSHIP	53300	Morris	75,009	0.0420037295%
MONTVILLE TOWNSHIP	39700	Morris	247,429	0.1385559171%
MORRIS COUNTY	71400	Morris	903,574	0.5059856532%
MORRIS COUNTY	71403	Morris	279,426	0.1564736780%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	111,339	0.0623478947%
MORRIS PLAINS BOROUGH	52500	Morris	84,548	0.0473454028%
MORRIS TOWNSHIP	51700	Morris	297,745	0.1667319980%
MORRISTOWN TOWN	32900	Morris	472,033	0.2643302329%
MOUNT ARLINGTON BOROUGH	68800	Morris	77,059	0.0431516937%
MOUNT OLIVE TOWNSHIP	47700	Morris	292,452	0.1637680104%
MOUNTAIN LAKES BOROUGH	42700	Morris	81,446	0.0456083370%
NETCONG BOROUGH	69100	Morris	49,870	0.0279263287%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	663,458	0.3715248884%
PEQUANNOCK TOWNSHIP	46200	Morris	195,104	0.1092548312%
RANDOLPH TOWNSHIP	45500	Morris	186,034	0.1041757897%
RIVERDALE BOROUGH	72500	Morris	100,165	0.0560906500%
ROCKAWAY BOROUGH	39200	Morris	86,496	0.0484362488%
ROCKAWAY TOWNSHIP	41700	Morris	309,710	0.1734321889%
ROXBURY TOWNSHIP	46800	Morris	246,746	0.1381734490%
WASHINGTON TWP (MORRIS)	58100	Morris	156,067	0.0873947933%
WHARTON BOROUGH	42500	Morris	113,064	0.0633138646%
BARNEGAT TOWNSHIP	63300	Ocean	315,858	0.1768749615%
BAY HEAD BOROUGH	55600	Ocean	42,532	0.0238171769%
BEACH HAVEN BOROUGH	62100	Ocean	64,145	0.0359200793%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
BEACHWOOD BOROUGH	63400	Ocean	\$ 92,535	0.0518179833%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	345,814	0.1936497981%
BRICK TOWNSHIP	55500	Ocean	879,927	0.4927437464%
HARVEY CEDARS BOROUGH	66800	Ocean	35,079	0.0196436271%
ISLAND HEIGHTS BOROUGH	67400	Ocean	16,700	0.0093517082%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	27,282	0.0152774433%
JACKSON TOWNSHIP	49800	Ocean	540,224	0.3025160015%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	52,868	0.0296051563%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	26,929	0.0150797695%
LACEY TOWNSHIP	51800	Ocean	266,387	0.1491720658%
LAKEHURST BOROUGH	52700	Ocean	24,540	0.0137419713%
LAKEWOOD TOWNSHIP	33800	Ocean	831,641	0.4657044300%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	71,088	0.0398080380%
LAVALLETTE BOROUGH	67900	Ocean	64,069	0.0358775206%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	245,273	0.1373485947%
LONG BEACH TOWNSHIP	55000	Ocean	217,826	0.1219787543%
MANCHESTER TOWNSHIP	54800	Ocean	430,227	0.2409196033%
MANTOLOKING BOROUGH	47400	Ocean	50,614	0.0283429557%
OCEAN COUNTY	71500	Ocean	1,439,132	0.8058887763%
OCEAN COUNTY	71503	Ocean	316,391	0.1771734322%
OCEAN GATE BOROUGH	69400	Ocean	34,780	0.0194761923%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	121,576	0.0680804359%
PINE BEACH BOROUGH	69900	Ocean	23,085	0.0129271967%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	32,698	0.0183103087%
PLUMSTED TOWNSHIP	72300	Ocean	39,408	0.0220677915%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	131,645	0.0737189000%
POINT PLEASANT BOROUGH	54200	Ocean	203,935	0.1142000370%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	132,512	0.0742044048%
SEASIDE PARK BOROUGH	55400	Ocean	62,932	0.0352408205%
SHIP BOTTOM BOROUGH	61600	Ocean	61,481	0.0344282858%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	34,905	0.0195461902%
STAFFORD TOWNSHIP	56400	Ocean	332,149	0.1859976369%
SURF CITY BOROUGH	73100	Ocean	51,074	0.0286005477%
TOMS RIVER TOWNSHIP	48700	Ocean	1,041,681	0.5833231603%
TUCKERTON BOROUGH	73400	Ocean	49,677	0.0278182521%
BLOOMINGDALE BOROUGH	55700	Passaic	104,118	0.0583042609%
BOROUGH OF WOODLAND PARK	43000	Passaic	156,766	0.0877862211%
CLIFTON CITY	34800	Passaic	1,484,920	0.8315292563%
HALEDON BOROUGH	42000	Passaic	102,261	0.0572643734%
HAWTHORNE BOROUGH	28200	Passaic	192,563	0.1078319156%
LITTLE FALLS TWP	41600	Passaic	171,595	0.0960902020%
NORTH HALEDON BOROUGH	41900	Passaic	129,164	0.0723295833%
PASSAIC CITY	22501	Passaic	819,493	0.4589017623%
PASSAIC CITY	22502	Passaic	533,618	0.2988167569%
PASSAIC COUNTY	71600	Passaic	2,383,361	1.3346405192%
PASSAIC COUNTY	71603	Passaic	337,485	0.1889857036%
PATERSON CITY	30701	Passaic	1,758,186	0.9845534419%
PATERSON CITY	30702	Passaic	1,853,051	1.0376761845%
POMPTON LAKES BOROUGH	40300	Passaic	103,666	0.0580511488%
PROSPECT PARK BOROUGH	43800	Passaic	112,485	0.0629896347%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
RINGWOOD BOROUGH	44900	Passaic	\$ 128,625	0.0720277527%
TOTOWA BOROUGH	40000	Passaic	172,136	0.0963931525%
WANAQUE BOROUGH	40400	Passaic	130,753	0.0732193956%
WAYNE TOWNSHIP	29400	Passaic	738,091	0.4133180645%
WEST MILFORD TOWNSHIP	24200	Passaic	225,859	0.1264770939%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	73,334	0.0410657587%
CARNEYS POINT TOWNSHIP	25700	Salem	88,697	0.0496687703%
ELMER BOROUGH	65100	Salem	2,284	0.0012790001%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	55,928	0.0313187029%
PENNS GROVE BOROUGH	28500	Salem	50,143	0.0280792039%
PENNSVILLE TOWNSHIP	26800	Salem	102,723	0.0575230853%
SALEM CITY	20400	Salem	72,551	0.0406272924%
SALEM COUNTY	71700	Salem	538,248	0.3014094760%
SALEM COUNTY	71703	Salem	109,852	0.0615152007%
WOODSTOWN BOROUGH	48500	Salem	36,382	0.0203732844%
BEDMINSTER TOWNSHIP	42300	Somerset	89,706	0.0502337927%
BERNARDS TOWNSHIP	53000	Somerset	214,552	0.1201453715%
BERNARDSVILLE BORO	42200	Somerset	96,147	0.0538406402%
BOUND BROOK BOROUGH	43400	Somerset	146,276	0.0819120043%
BRANCBURG TOWNSHIP	55800	Somerset	122,750	0.0687378554%
BRIDGEWATER TWP	59700	Somerset	376,371	0.2107611843%
FAR HILLS BOROUGH	65200	Somerset	30,206	0.0169148323%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	576,702	0.3229430442%
GREEN BROOK TOWNSHIP	61900	Somerset	118,611	0.0664200877%
HILLSBOROUGH TOWNSHIP	51200	Somerset	300,086	0.1680429171%
MANVILLE BOROUGH	41000	Somerset	125,862	0.0704805210%
MONTGOMERY TOWNSHIP	68700	Somerset	166,180	0.0930578966%
NORTH PLAINFIELD BOROUGH	21300	Somerset	432,784	0.2423514786%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	35,732	0.0200092957%
RARITAN BOROUGH	46100	Somerset	102,657	0.0574861264%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	622,075	0.3483511314%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	328,891	0.1841732138%
SOMERVILLE BOROUGH	21600	Somerset	191,019	0.1069673026%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	65,148	0.0364817418%
WARREN TOWNSHIP	51300	Somerset	182,204	0.1020310566%
WATCHUNG BOROUGH	29800	Somerset	164,732	0.0922470419%
NJ TRANSIT CORPORATION	62300	Statewide	1,402,596	0.7854292546%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	10,353	0.0057974991%
ANDOVER TOWNSHIP	63200	Sussex	64,508	0.0361233530%
BYRAM TOWNSHIP	55900	Sussex	86,445	0.0484076897%
FRANKLIN BOROUGH	65400	Sussex	65,400	0.0366228574%
HAMBURG BOROUGH	66000	Sussex	38,175	0.0213773330%
HARDYSTON TOWNSHIP	66700	Sussex	98,790	0.0553206740%
HOPATCONG BOROUGH	47800	Sussex	142,148	0.0796003965%
NEWTON TOWN	23600	Sussex	112,752	0.0631391501%
OGDENSBURG BOROUGH	69500	Sussex	26,663	0.0149308142%
SPARTA TOWNSHIP	47500	Sussex	186,253	0.1042984259%
STANHOPE BOROUGH	72900	Sussex	42,430	0.0237600587%
SUSSEX COUNTY	71903	Sussex	390,988	0.2189464489%
VERNON TOWNSHIP	54600	Sussex	180,940	0.1013232387%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
BERKELEY HEIGHTS TOWNSHIP	49300	Union	\$ 152,150	0.0852013417%
CLARK TOWNSHIP	52600	Union	209,174	0.1171337854%
CRANFORD TOWNSHIP	25401	Union	291,357	0.1631548296%
CRANFORD TOWNSHIP	25402	Union	144,453	0.0808911562%
ELIZABETH CITY	21001	Union	1,673,049	0.9368782094%
ELIZABETH CITY	21002	Union	1,335,920	0.7480918595%
FANWOOD BOROUGH	31100	Union	85,489	0.0478723464%
GARWOOD BOROUGH	29700	Union	80,132	0.0448725200%
HILLSIDE TOWNSHIP	34301	Union	332,685	0.1862977875%
HILLSIDE TOWNSHIP	34302	Union	226,519	0.1268466824%
KENILWORTH BOROUGH	31000	Union	150,268	0.0841474546%
LINDEN CITY	35900	Union	1,230,747	0.6891968171%
MOUNTAINSIDE BOROUGH	39500	Union	118,000	0.0660779384%
NEW PROVIDENCE BOROUGH	50300	Union	144,691	0.0810244320%
PLAINFIELD CITY	20600	Union	995,815	0.5576390017%
RAHWAY CITY	34100	Union	611,845	0.3426225102%
ROSELLE BOROUGH	21800	Union	440,904	0.2468985368%
ROSELLE PARK BOROUGH	25000	Union	166,916	0.0934700437%
SCOTCH PLAINS TOWNSHIP	34500	Union	250,037	0.1400163515%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	336,729	0.1885623569%
SUMMIT CITY	28100	Union	459,043	0.2570560599%
UNION COUNTY	72000	Union	991,129	0.5550149235%
UNION COUNTY	72001	Union	299,778	0.1678704424%
UNION COUNTY	72003	Union	1,251,301	0.7007066980%
UNION TOWNSHIP (UNION)	32600	Union	1,321,501	0.7400174715%
WESTFIELD TOWN	20800	Union	461,614	0.2584957749%
WINFIELD TOWNSHIP	74100	Union	42,064	0.0235551051%
BELVIDERE TOWN	63500	Warren	27,802	0.0155686343%
BLAIRSTOWN TOWNSHIP	63600	Warren	35,851	0.0200759336%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	57,048	0.0319458833%
HACKETTSTOWN TOWN	56900	Warren	102,670	0.0574934062%
INDEPENDENCE TWP	60500	Warren	36,522	0.0204516819%
LOPATCONG TOWNSHIP	50900	Warren	79,117	0.0443041377%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	68,058	0.0381112909%
PHILLIPSBURG TOWN	38800	Warren	206,824	0.1158178265%
POHATCONG TOWNSHIP	51900	Warren	63,928	0.0357985631%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	348,723	0.1952787873%
WASHINGTON TWP (WARREN)	60700	Warren	140,884	0.0788925786%
Total			\$ <u>178,577,000</u>	<u>100.0000000000%</u>

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
ABSECON CITY	56600	Atlantic	\$ 1,324,003	147,455
ATLANTIC CITY	30801	Atlantic	13,533,674	1,507,256
ATLANTIC CITY	30802	Atlantic	10,529,665	1,172,698
ATLANTIC COUNTY	70100	Atlantic	11,226,657	1,250,322
ATLANTIC COUNTY	70103	Atlantic	4,063,112	452,512
BRIGANTINE CITY	50201	Atlantic	1,742,029	194,011
BRIGANTINE CITY	50202	Atlantic	2,014,009	224,302
BUENA BOROUGH	58900	Atlantic	—	—
EGG HARBOR CITY	59900	Atlantic	535,567	59,646
EGG HARBOR TOWNSHIP	58200	Atlantic	4,734,361	527,270
GALLOWAY TOWNSHIP	53800	Atlantic	3,018,490	336,172
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	2,835,189	315,757
HAMMONTON TOWN	36500	Atlantic	1,463,590	163,001
LINWOOD CITY	54400	Atlantic	1,015,230	113,067
LONGPORT BOROUGH	38700	Atlantic	661,099	73,627
MARGATE CITY	32800	Atlantic	3,760,197	418,776
MULLICA TOWNSHIP	68900	Atlantic	553,840	61,682
NORTHFIELD CITY	45400	Atlantic	1,307,534	145,621
PLEASANTVILLE CITY	35100	Atlantic	5,269,589	586,878
SOMERS POINT CITY	33500	Atlantic	1,378,083	153,478
VENTNOR CITY	32100	Atlantic	4,604,978	512,860
ALLENDALE BOROUGH	52000	Bergen	1,144,970	127,516
ALPINE BOROUGH	46000	Bergen	1,063,790	118,475
BERGEN COUNTY	70200	Bergen	40,806,586	4,544,664
BERGENFIELD BOROUGH	29000	Bergen	3,476,722	387,205
BOGOTA BOROUGH	28900	Bergen	935,929	104,235
CARLSTADT BOROUGH	21700	Bergen	2,132,153	237,460
CLIFFSIDE PARK BOROUGH	25300	Bergen	2,795,760	311,366
CLOSTER BOROUGH	38400	Bergen	1,557,639	173,475
CRESSKILL BOROUGH	31200	Bergen	2,159,258	240,478
DEMAREST BOROUGH	37500	Bergen	1,126,640	125,475
DUMONT BOROUGH	27800	Bergen	2,445,235	272,328
EAST RUTHERFORD BOROUGH	22100	Bergen	3,280,364	365,337
EDGEWATER BOROUGH	44300	Bergen	2,370,056	263,955
ELMWOOD PARK BOROUGH	33100	Bergen	3,570,956	397,700
EMERSON BOROUGH	43500	Bergen	1,405,142	156,492
ENGLEWOOD CITY	27201	Bergen	6,119,917	681,580
ENGLEWOOD CITY	27202	Bergen	3,054,703	340,205
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	1,838,942	204,804
FAIR LAWN BOROUGH	32300	Bergen	4,778,686	532,206
FAIRVIEW BOROUGH	26600	Bergen	2,262,596	251,987
FORT LEE BOROUGH	42900	Bergen	7,379,422	821,852
FRANKLIN LAKES BOROUGH	43900	Bergen	1,594,487	177,579
GARFIELD CITY	35800	Bergen	4,084,890	454,938
GLEN ROCK BOROUGH	26900	Bergen	1,564,766	174,269
HACKENSACK CITY	28000	Bergen	14,999,310	1,670,486
HARRINGTON PARK BOROUGH	44500	Bergen	903,621	100,637
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	2,353,280	262,087
HAWORTH BOROUGH	41500	Bergen	786,003	87,538
HILLSDALE BOROUGH	28800	Bergen	1,252,636	139,507
HO-HO-KUS BOROUGH	29900	Bergen	1,218,462	135,701
LEONIA BOROUGH	23100	Bergen	1,484,446	165,324

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
LITTLE FERRY BOROUGH	29500	Bergen	\$ 1,520,988	169,394
LODI BOROUGH	41100	Bergen	3,481,726	387,763
LYNDHURST TOWNSHIP	24800	Bergen	3,606,379	401,645
MAHWAH TOWNSHIP	30600	Bergen	3,879,456	432,058
MAYWOOD BOROUGH	37400	Bergen	1,595,969	177,744
MIDLAND PARK BOROUGH	54000	Bergen	1,235,651	137,615
MONTVALE BOROUGH	24300	Bergen	1,905,028	212,165
MOONACHIE BOROUGH	48000	Bergen	1,439,350	160,302
NEW MILFORD BOROUGH	27300	Bergen	2,294,500	255,540
NORTH ARLINGTON BOROUGH	34000	Bergen	2,017,785	224,722
NORTHVALE BOROUGH	48400	Bergen	1,066,274	118,752
NORWOOD BOROUGH	43700	Bergen	1,137,879	126,727
OAKLAND BOROUGH	49600	Bergen	1,727,089	192,347
OLD TAPPAN BOROUGH	48900	Bergen	917,229	102,153
ORADELL BOROUGH	23200	Bergen	1,695,675	188,849
PALISADES PARK BOROUGH	35000	Bergen	2,335,143	260,067
PARAMUS BOROUGH	27400	Bergen	7,781,522	866,635
PARK RIDGE BOROUGH	43200	Bergen	1,501,047	167,173
RAMSEY BOROUGH	36800	Bergen	2,422,515	269,797
RIDGEFIELD BOROUGH	27500	Bergen	2,281,705	254,115
RIDGEFIELD PARK VILLAGE	35200	Bergen	2,181,553	242,961
RIDGEWOOD VILLAGE	32000	Bergen	6,241,268	695,095
RIVER EDGE BOROUGH	20100	Bergen	1,703,717	189,744
RIVER VALE TOWNSHIP	48300	Bergen	1,498,617	166,902
ROCHELLE PARK TOWNSHIP	42800	Bergen	1,422,733	158,451
RUTHERFORD BOROUGH	31600	Bergen	2,915,756	324,730
SADDLE BROOK TOWNSHIP	24400	Bergen	2,437,102	271,422
SADDLE RIVER BOROUGH	50400	Bergen	1,525,009	169,842
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	1,464,890	163,146
TEANECK TOWNSHIP	21500	Bergen	11,487,429	1,279,364
TENAFLY BOROUGH	31400	Bergen	2,757,504	307,106
UPPER SADDLE RIVER BORO	48800	Bergen	1,334,733	148,650
WALDWICK BOROUGH	49001	Bergen	1,105,211	123,088
WALLINGTON BOROUGH	34600	Bergen	1,626,441	181,138
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	1,570,204	174,875
WESTWOOD BOROUGH	40200	Bergen	1,891,982	210,712
WOODCLIFF LAKE BOROUGH	47000	Bergen	1,364,224	151,935
WOOD-RIDGE BOROUGH	33300	Bergen	1,908,298	212,529
WYCKOFF TOWNSHIP	47200	Bergen	1,665,215	185,456
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	370,605	41,275
BORDENTOWN CITY	37900	Burlington	629,583	70,117
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	302,136	33,649
BORDENTOWN TWP	52200	Burlington	1,297,706	144,527
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	580,622	64,664
BURLINGTON CITY	41300	Burlington	1,827,595	203,541
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	7,356,162	819,262
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	2,099,989	233,877
BURLINGTON TOWNSHIP	54500	Burlington	2,486,541	276,928
CHESTERFIELD TOWNSHIP	76000	Burlington	502,860	56,004
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	157,323	17,521
CINNAMINSON TOWNSHIP	29200	Burlington	1,453,268	161,852
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	752,306	83,785

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
DELANCO TOWNSHIP	45300	Burlington	\$ 721,187	80,319
DELTRAN TOWNSHIP	61700	Burlington	1,680,801	187,192
EASTAMPTON TOWNSHIP	59000	Burlington	835,254	93,023
EDGEWATER PARK TOWNSHIP	61800	Burlington	728,799	81,167
EVESHAM TOWNSHIP	55200	Burlington	6,906,020	769,129
FLORENCE TOWNSHIP	36300	Burlington	1,557,466	173,456
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	245,509	27,343
LUMBERTON TOWNSHIP	61400	Burlington	881,714	98,197
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	700,587	78,025
MAPLE SHADE TOWNSHIP	29300	Burlington	1,960,476	218,340
MEDFORD LAKES BOROUGH	62900	Burlington	440,615	49,072
MEDFORD TOWNSHIP	49500	Burlington	2,397,803	267,045
MOORESTOWN TOWNSHIP	39600	Burlington	2,047,539	228,036
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	65,086	7,249
MOUNT HOLLY TOWNSHIP	39800	Burlington	1,163,622	129,594
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	2,765,845	308,034
MOUNT LAUREL TOWNSHIP	49900	Burlington	4,087,145	455,189
NEW HANOVER TOWNSHIP	69200	Burlington	108,229	12,054
NORTH HANOVER TOWNSHIP	69300	Burlington	311,601	34,703
PALMYRA BOROUGH	38300	Burlington	819,001	91,213
PEMBERTON BOROUGH	69700	Burlington	218,879	24,377
PEMBERTON TOWNSHIP	62800	Burlington	2,036,330	226,788
RIVERSIDE TOWNSHIP	25100	Burlington	928,017	103,354
RIVERTON BOROUGH	37100	Burlington	265,698	29,591
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	429,306	47,812
WESTAMPTON TOWNSHIP	62200	Burlington	1,744,858	194,326
WILLINGBORO TOWNSHIP	49100	Burlington	5,125,088	570,785
AUDUBON BOROUGH	23400	Camden	994,669	110,777
BARRINGTON BOROUGH	48100	Camden	749,373	83,458
BELLMAWR BOROUGH	37300	Camden	1,328,455	147,951
BERLIN BOROUGH	52800	Camden	944,142	105,150
BERLIN TOWNSHIP	52300	Camden	863,266	96,143
BROOKLAWN BOROUGH	47300	Camden	295,470	32,907
CAMDEN CITY	21201	Camden	—	—
CAMDEN CITY	21202	Camden	10,038,032	1,117,944
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	18,472,051	2,057,248
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	4,999,502	556,799
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	43,929	4,892
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	15,053,619	1,676,534
CHERRY HILL FIRE DIST 13	75800	Camden	5,060,506	563,593
CHERRY HILL TOWNSHIP	33000	Camden	7,952,738	885,703
CHESILHURST BOROUGH	59800	Camden	342,237	38,115
CLEMENTON BOROUGH	64400	Camden	576,003	64,150
COLLINGSWOOD BOROUGH	25801	Camden	1,133,000	126,183
COLLINGSWOOD BOROUGH	25802	Camden	736,645	82,041
GIBBSBORO BOROUGH	65600	Camden	237,253	26,423
GLOUCESTER CITY	32200	Camden	2,893,022	322,198
GLOUCESTER TOWNSHIP	48600	Camden	8,306,936	925,150
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	336,600	37,487
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	287,688	32,040
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	245,148	27,302
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	180,997	20,158

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
HADDON HEIGHTS BOROUGH	40500	Camden	\$ 872,256	97,144
HADDON TOWNSHIP	22200	Camden	1,387,032	154,475
HADDON TWP FIRE DISTRICT 1	85102	Camden	71,903	8,008
HADDONFIELD BOROUGH	38600	Camden	1,188,136	132,324
HI-NELLA BOROUGH	77100	Camden	43,964	4,896
LAUREL SPRINGS BOROUGH	67800	Camden	319,039	35,532
LAWNSIDE BOROUGH	68000	Camden	299,416	33,346
LINDENWOLD BOROUGH	55300	Camden	2,107,505	234,715
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—
MAGNOLIA BOROUGH	60800	Camden	545,241	60,724
MERCHANTVILLE BOROUGH	38900	Camden	676,276	75,317
MOUNT EPHRAIM BOROUGH	37200	Camden	601,931	67,038
OAKLYN BOROUGH	33600	Camden	581,083	64,716
PENNSAUKEN TOWNSHIP	20900	Camden	5,253,584	585,096
PINE HILL BOROUGH	55100	Camden	1,085,711	120,917
PINE HILL FIRE DISTRICT 1	77200	Camden	75,893	8,452
PINE VALLEY BOROUGH	70000	Camden	—	—
RUNNEMEDE BOROUGH	38500	Camden	923,845	102,889
SOMERDALE BOROUGH	61000	Camden	715,987	79,740
STRATFORD BOROUGH	61500	Camden	777,652	86,608
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—
VOORHEES TOWNSHIP	53100	Camden	4,866,326	541,967
WATERFORD TOWNSHIP	53200	Camden	1,095,374	121,993
WINSLOW TOWNSHIP	53500	Camden	4,673,464	520,488
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	1,057,516	117,776
WOODLYNNE BOROUGH	51400	Camden	146,605	16,328
AVALON BOROUGH	57400	Cape May	943,763	105,108
CAPE MAY CITY	44400	Cape May	1,800,534	200,527
CAPE MAY COUNTY	70500	Cape May	6,740,935	750,743
LOWER TOWNSHIP	57600	Cape May	2,305,819	256,801
MIDDLE TOWNSHIP	57900	Cape May	2,659,828	296,227
NORTH WILDWOOD CITY	26000	Cape May	2,048,128	228,102
OCEAN CITY	20700	Cape May	7,395,296	823,620
SEA ISLE CITY	57700	Cape May	1,253,247	139,575
STONE HARBOR BOROUGH	57500	Cape May	690,519	76,904
WEST WILDWOOD BOROUGH	59200	Cape May	190,594	21,227
WILDWOOD CITY	34900	Cape May	3,358,338	374,021
WILDWOOD CREST BOROUGH	53700	Cape May	805,669	89,728
BRIDGETON CITY	36200	Cumberland	3,669,516	408,677
CUMBERLAND COUNTY	70600	Cumberland	6,162,606	686,334
CUMBERLAND COUNTY	70603	Cumberland	1,726,772	192,312
MILLVILLE CITY	22600	Cumberland	3,553,211	395,724
VINELAND CITY	26500	Cumberland	8,440,332	940,007
BELLEVILLE TOWNSHIP	35400	Essex	11,080,997	1,234,100
BLOOMFIELD TOWNSHIP	32700	Essex	12,575,952	1,400,594
CALDWELL BOROUGH	40800	Essex	1,253,580	139,612
CEDAR GROVE TOWNSHIP	28700	Essex	2,367,913	263,716
EAST ORANGE CITY	23800	Essex	19,449,075	2,166,060
ESSEX COUNTY	70700	Essex	52,559,796	5,853,629
ESSEX COUNTY COLLEGE	62700	Essex	276,513	30,795
ESSEX FELSLS BOROUGH	27900	Essex	943,983	105,132
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	2,341,032	260,723



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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
GLEN RIDGE BOROUGH	25500	Essex	\$ 1,398,741	155,779
IRVINGTON TOWNSHIP	29100	Essex	14,932,206	1,663,012
LIVINGSTON TOWNSHIP	36000	Essex	5,109,555	569,055
MAPLEWOOD TOWNSHIP	23900	Essex	6,443,963	717,670
MILLBURN TOWNSHIP	26300	Essex	6,346,843	706,853
MONTCLAIR TOWNSHIP	28300	Essex	12,357,207	1,376,232
NEWARK CITY	21101	Essex	56,277,683	6,267,693
NEWARK CITY	21102	Essex	38,702,580	4,310,339
NORTH CALDWELL BOROUGH	38000	Essex	1,050,703	117,018
NUTLEY TOWNSHIP	32500	Essex	6,897,578	768,189
ORANGE CITY	24900	Essex	10,897,009	1,213,609
ROSELAND BOROUGH	43600	Essex	1,446,656	161,115
SOUTH ORANGE VILLAGE	35600	Essex	4,827,880	537,685
VERONA TOWNSHIP	34200	Essex	2,083,358	232,025
WEST CALDWELL TOWNSHIP	36100	Essex	1,680,575	187,167
WEST ORANGE TOWNSHIP	24700	Essex	11,040,884	1,229,632
CLAYTON BOROUGH	64300	Gloucester	641,025	71,391
DEPTFORD TOWNSHIP	63000	Gloucester	3,407,659	379,514
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	677,438	75,447
EAST GREENWICH TOWNSHIP	59300	Gloucester	913,005	101,682
ELK TOWNSHIP	60900	Gloucester	475,966	53,009
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,551,610	172,804
GLASSBORO BOROUGH	45201	Gloucester	2,708,873	301,689
GLASSBORO BOROUGH	45202	Gloucester	342,415	38,135
GLOUCESTER COUNTY	70800	Gloucester	6,030,340	671,604
GLOUCESTER COUNTY	70803	Gloucester	2,096,269	233,463
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	961,069	107,035
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	1,230,886	137,085
LOGAN TOWNSHIP	57000	Gloucester	966,913	107,686
MANTUA TOWNSHIP	68400	Gloucester	1,742,054	194,014
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	3,672,639	409,025
NEWFIELD BOROUGH	74700	Gloucester	—	—
PAULSBORO BOROUGH	39100	Gloucester	883,876	98,438
PITMAN BOROUGH	41200	Gloucester	877,352	97,711
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	4,308,742	479,868
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	1,227,472	136,705
WENONAH BOROUGH	73900	Gloucester	—	—
WEST DEPTFORD TOWNSHIP	47900	Gloucester	2,369,712	263,917
WESTVILLE BOROUGH	22700	Gloucester	578,335	64,410
WOODBURY CITY	24000	Gloucester	1,592,296	177,335
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	317,242	35,331
WOOLWICH TOWNSHIP	74200	Gloucester	1,234,973	137,540
BAYONNE CITY	20300	Hudson	21,277,765	2,369,722
EAST NEWARK BOROUGH	34700	Hudson	331,541	36,924
GUTTENBERG TOWN	25600	Hudson	1,219,323	135,797
HARRISON TOWN (HUDSON)	31800	Hudson	4,530,147	504,526
HOBOKEN CITY	23301	Hudson	8,593,529	957,068
HOBOKEN CITY	23302	Hudson	8,646,160	962,930
HUDSON COUNTY	70900	Hudson	26,339,245	2,933,423
HUDSON COUNTY	70903	Hudson	5,261,212	585,946
JERSEY CITY	38101	Hudson	50,680,961	5,644,382

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

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Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
JERSEY CITY FIRE DEPT.	38102	Hudson	\$ 37,602,610	4,187,835
KEARNY TOWN	31900	Hudson	11,888,296	1,324,009
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	53,146	5,919
NORTH BERGEN TOWNSHIP	23701	Hudson	6,906,225	769,152
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	19,023,473	2,118,660
SECAUCUS TOWN	24600	Hudson	4,204,266	468,233
UNION CITY	22400	Hudson	11,617,765	1,293,880
WEEHAWKEN TOWNSHIP	27700	Hudson	3,435,505	382,615
WEST NEW YORK TOWN	23000	Hudson	7,347,212	818,265
CLINTON TOWN	64500	Hunterdon	537,729	59,887
CLINTON TOWNSHIP	64600	Hunterdon	1,280,242	142,582
DELAWARE TOWNSHIP	64800	Hunterdon	385,813	42,968
FLEMINGTON BOROUGH	65300	Hunterdon	858,324	95,592
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	224,139	24,963
FRENCHTOWN BOROUGH	65500	Hunterdon	29,908	3,331
HIGH BRIDGE BOROUGH	67000	Hunterdon	437,193	48,691
HOLLAND TOWNSHIP	67100	Hunterdon	290,248	32,325
HUNTERDON COUNTY	71000	Hunterdon	1,041,550	115,998
HUNTERDON COUNTY	71003	Hunterdon	952,150	106,042
LAMBERTVILLE CITY	67700	Hunterdon	454,888	50,661
LEBANON TOWNSHIP	54300	Hunterdon	513,960	57,240
RARITAN TOWNSHIP	61200	Hunterdon	1,977,349	220,219
READINGTON TOWNSHIP	72400	Hunterdon	1,599,085	178,091
TEWKSBURY TOWNSHIP	73300	Hunterdon	490,054	54,578
WEST AMWELL TOWNSHIP	74000	Hunterdon	237,128	26,409
EAST WINDSOR TOWNSHIP	50800	Mercer	2,348,418	261,545
EWING TOWNSHIP	43100	Mercer	5,644,838	628,670
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	10,918,060	1,215,953
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	1,109,469	123,562
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	1,132,155	126,089
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	875,241	97,476
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	577,971	64,369
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	869,658	96,855
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	1,065,722	118,690
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	605,325	67,416
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	897,276	99,930
HIGHTSTOWN BOROUGH	24100	Mercer	686,243	76,427
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,754,027	195,347
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	566,822	63,127
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	3,486,448	388,289
MERCER COUNTY	71100	Mercer	15,367,737	1,711,518
MERCER COUNTY	71103	Mercer	3,244,902	361,387
PENNINGTON BOROUGH	69800	Mercer	220,819	24,593
PRINCETON	86001	Mercer	3,913,036	435,798
PRINCETON BOROUGH	20500	Mercer	—	—
PRINCETON TOWNSHIP	25200	Mercer	—	—
ROBBINSVILLE TOWNSHIP	73700	Mercer	2,661,394	296,402
TRENTON CITY	33401	Mercer	14,455,797	1,609,954
TRENTON CITY	33402	Mercer	11,604,644	1,292,419
WEST WINDSOR TOWNSHIP	49700	Mercer	3,857,928	429,661
CARTERET BOROUGH	21400	Middlesex	5,047,995	562,199
CRANBURY TOWNSHIP	64700	Middlesex	1,171,066	130,423

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

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<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>
DUNELLEN BOROUGH	26100	Middlesex	\$ 984,236	109,615
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	6,155,917	685,590
EDISON TOWNSHIP	31701	Middlesex	13,770,468	1,533,628
EDISON TOWNSHIP	31702	Middlesex	8,703,247	969,288
HELMETTA BOROUGH	66900	Middlesex	—	—
HIGHLAND PARK BOROUGH	21900	Middlesex	1,580,530	176,025
JAMESBURG BOROUGH	53600	Middlesex	943,997	105,134
METUCHEN BOROUGH	22800	Middlesex	1,721,618	191,738
MIDDLESEX BOROUGH	36900	Middlesex	1,925,846	214,483
MIDDLESEX COUNTY	71200	Middlesex	19,497,961	2,171,504
MIDDLESEX COUNTY	71203	Middlesex	3,253,506	362,346
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	625,990	69,717
MILLTOWN BOROUGH	58500	Middlesex	1,026,601	114,333
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	4,630,643	515,719
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	92,418	10,293
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	982,874	109,463
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	1,187,521	132,255
NEW BRUNSWICK CITY	33700	Middlesex	16,565,701	1,844,936
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	6,245,307	695,545
OLD BRIDGE TOWNSHIP	47100	Middlesex	6,228,977	693,726
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	205,225	22,856
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	28,518	3,176
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	—
PERTH AMBOY CITY	24500	Middlesex	9,502,801	1,058,335
PISCATAWAY TOWNSHIP	37700	Middlesex	5,396,630	601,027
PLAINSBORO TOWNSHIP	56200	Middlesex	2,236,329	249,062
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	135,215	15,059
SAYREVILLE BOROUGH	40700	Middlesex	5,924,416	659,807
SOUTH AMBOY CITY	27600	Middlesex	1,872,585	208,551
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	5,819,040	648,071
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	4,111,228	457,871
SOUTH RIVER BOROUGH	39400	Middlesex	2,093,387	233,142
SPOTSWOOD BOROUGH	51500	Middlesex	1,273,912	141,877
WOODBRIE TOWNSHIP	32400	Middlesex	13,644,861	1,519,639
WOODBRIE TWP FIRE DISTRICT 1	45800	Middlesex	1,840,783	205,010
WOODBRIE TWP FIRE DISTRICT 2	78500	Middlesex	468,830	52,214
WOODBRIE TWP FIRE DISTRICT 7	45900	Middlesex	444,882	49,547
ABERDEEN TOWNSHIP	46400	Monmouth	2,404,404	267,780
ALLENHURST BOROUGH	43300	Monmouth	503,505	56,076
ALLENTOWN BOROUGH	63100	Monmouth	223,906	24,937
ASBURY PARK CITY	33200	Monmouth	8,195,919	912,786
ATLANTIC HIGHLANDS	30500	Monmouth	849,220	94,578
AVON BY THE SEA	22300	Monmouth	604,485	67,322
BELMAR BOROUGH	39300	Monmouth	1,378,704	153,547
BRADLEY BEACH BOROUGH	40900	Monmouth	1,135,798	126,495
BRIELLE BOROUGH	50000	Monmouth	1,057,873	117,816
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	628,308	69,975
COLTS NECK TOWNSHIP	62000	Monmouth	1,094,178	121,859
DEAL BOROUGH	27100	Monmouth	1,348,822	150,219
EATONTOWN BOROUGH	30300	Monmouth	2,875,664	320,265
ENGLISHTOWN BOROUGH	44800	Monmouth	290,149	32,314
FAIR HAVEN BOROUGH	42100	Monmouth	834,970	92,991

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
FREEHOLD BOROUGH	22000	Monmouth	\$ 1,857,083	206,825
FREEHOLD TOWNSHIP	56100	Monmouth	4,357,754	485,327
HAZLET TOWNSHIP	50500	Monmouth	2,531,392	281,923
HIGHLANDS BOROUGH	41800	Monmouth	738,474	82,244
HOLMDEL TOWNSHIP	58400	Monmouth	3,062,796	341,106
HOWELL TOWNSHIP	56000	Monmouth	6,289,283	700,443
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	45,303	5,045
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	68,469	7,625
KEANSBURG BOROUGH	26700	Monmouth	2,413,391	268,781
KEYPORT BOROUGH	39000	Monmouth	1,140,731	127,044
LAKE COMO BOROUGH	46300	Monmouth	—	—
LITTLE SILVER BOROUGH	40100	Monmouth	963,315	107,285
LONG BRANCH CITY	39900	Monmouth	7,035,527	783,552
MANALAPAN TOWNSHIP	51000	Monmouth	3,961,531	441,199
MANASQUAN BOROUGH	26400	Monmouth	1,047,785	116,693
MARLBORO TOWNSHIP	56300	Monmouth	4,472,628	498,120
MATAWAN BOROUGH	28600	Monmouth	1,523,438	169,667
MIDDLETOWN TOWNSHIP	37000	Monmouth	7,496,502	834,892
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	352,330	39,239
MONMOUTH BEACH BOROUGH	58000	Monmouth	608,068	67,721
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	28,133,360	3,133,237
NEPTUNE CITY BOROUGH	30200	Monmouth	1,016,396	113,197
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	223,072	24,844
NEPTUNE TOWNSHIP	20200	Monmouth	5,369,639	598,021
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	76,500	8,520
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	3,912,593	435,749
OCEANPORT BOROUGH	41400	Monmouth	872,489	97,170
RED BANK BOROUGH	23500	Monmouth	2,405,914	267,949
RUMSON BOROUGH	37600	Monmouth	1,032,874	115,032
SEA BRIGHT BORO	25900	Monmouth	675,836	75,268
SEA GIRT BOROUGH	37800	Monmouth	641,803	71,478
SHREWSBURY BOROUGH	44700	Monmouth	996,364	110,966
SPRING LAKE BOROUGH	35700	Monmouth	879,119	97,908
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	865,490	96,390
TINTON FALLS BOROUGH	50100	Monmouth	3,000,913	334,214
UNION BEACH BOROUGH	73500	Monmouth	993,330	110,628
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	22,426	2,498
WALL TOWNSHIP	51600	Monmouth	4,762,859	530,444
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	62,161	6,923
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	114,438	12,745
WEST LONG BRANCH BOROUGH	46600	Monmouth	1,383,551	154,087
BOONTON TOWN	31500	Morris	1,386,288	154,392
BOONTON TOWNSHIP	57200	Morris	826,832	92,085
BUTLER BOROUGH	61300	Morris	1,089,064	121,290
CHATHAM BOROUGH	38200	Morris	1,452,365	161,751
CHATHAM TOWNSHIP	46500	Morris	1,311,771	146,093
CHESTER BOROUGH	64100	Morris	—	—
CHESTER TOWNSHIP	52900	Morris	1,349,260	150,268
DENVILLE TOWNSHIP	30000	Morris	1,923,733	214,248
DOVER TOWN	35500	Morris	3,109,855	346,347
EAST HANOVER TOWNSHIP	31300	Morris	2,485,055	276,763
FLORHAM PARK BOROUGH	30100	Morris	2,129,581	237,173

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
HANOVER TOWNSHIP	29600	Morris	\$ 2,098,525	233,714
HANOVER TWP FIRE DISTRICT 2	66500	Morris	222,410	24,770
HANOVER TWP FIRE DISTRICT 3	66600	Morris	248,155	27,637
HARDING TOWNSHIP	52400	Morris	787,795	87,737
JEFFERSON TOWNSHIP	51100	Morris	2,428,891	270,508
KINNELON BOROUGH	58300	Morris	1,152,835	128,392
LINCOLN PARK BOROUGH	56800	Morris	1,611,083	179,428
LONG HILL TOWNSHIP	57800	Morris	1,353,452	150,735
MADISON BOROUGH	30900	Morris	2,439,150	271,650
MENDHAM BOROUGH	53400	Morris	797,138	88,778
MENDHAM TOWNSHIP	53300	Morris	863,467	96,165
MONTVILLE TOWNSHIP	39700	Morris	2,848,295	317,217
MORRIS COUNTY	71400	Morris	10,401,534	1,158,427
MORRIS COUNTY	71403	Morris	3,216,626	358,238
MORRIS COUNTY_PARK COMMISSION	71404	Morris	1,281,689	142,743
MORRIS PLAINS BOROUGH	52500	Morris	973,273	108,394
MORRIS TOWNSHIP	51700	Morris	3,427,500	381,724
MORRISTOWN TOWN	32900	Morris	5,433,833	605,170
MOUNT ARLINGTON BOROUGH	68800	Morris	887,066	98,793
MOUNT OLIVE TOWNSHIP	47700	Morris	3,366,575	374,938
MOUNTAIN LAKES BOROUGH	42700	Morris	937,573	104,418
NETCONG BOROUGH	69100	Morris	574,084	63,936
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	7,637,425	850,586
PEQUANNOCK TOWNSHIP	46200	Morris	2,245,954	250,134
RANDOLPH TOWNSHIP	45500	Morris	2,141,538	238,505
RIVERDALE BOROUGH	72500	Morris	1,153,053	128,416
ROCKAWAY BOROUGH	39200	Morris	995,704	110,892
ROCKAWAY TOWNSHIP	41700	Morris	3,565,239	397,064
ROXBURY TOWNSHIP	46800	Morris	2,840,431	316,341
WASHINGTON TWP (MORRIS)	58100	Morris	1,796,574	200,086
WHARTON BOROUGH	42500	Morris	1,301,541	144,954
BARNEGAT TOWNSHIP	63300	Ocean	3,636,017	404,946
BAY HEAD BOROUGH	55600	Ocean	489,611	54,528
BEACH HAVEN BOROUGH	62100	Ocean	738,405	82,237
BEACHWOOD BOROUGH	63400	Ocean	1,065,223	118,635
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	3,980,857	443,351
BRICK TOWNSHIP	55500	Ocean	10,129,317	1,128,110
HARVEY CEDARS BOROUGH	66800	Ocean	403,818	44,974
ISLAND HEIGHTS BOROUGH	67400	Ocean	192,248	21,411
JACKSON BD FIRE DISTRICT 2	67500	Ocean	314,061	34,977
JACKSON TOWNSHIP	49800	Ocean	6,218,817	692,595
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	608,592	67,779
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	309,992	34,524
LACEY TOWNSHIP	51800	Ocean	3,066,526	341,522
LAKEHURST BOROUGH	52700	Ocean	282,492	31,461
LAKEWOOD TOWNSHIP	33800	Ocean	9,573,469	1,066,205
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	818,334	91,139
LAVALLETTE BOROUGH	67900	Ocean	737,534	82,140
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	2,823,474	314,453
LONG BEACH TOWNSHIP	55000	Ocean	2,507,520	279,265
MANCHESTER TOWNSHIP	54800	Ocean	4,952,573	551,572
MANTOLOKING BOROUGH	47400	Ocean	582,645	64,890

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
OCEAN COUNTY	71500	Ocean	\$ 16,566,630	1,845,039
OCEAN COUNTY	71503	Ocean	3,642,151	405,629
OCEAN GATE BOROUGH	69400	Ocean	400,377	44,590
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	1,399,522	155,866
PINE BEACH BOROUGH	69900	Ocean	265,744	29,596
PLUMSTED FIRE DISTRICT 1	85402	Ocean	376,399	41,920
PLUMSTED TOWNSHIP	72300	Ocean	453,645	50,523
POINT PLEASANT BEACH BOROUGH	46700	Ocean	1,515,440	168,776
POINT PLEASANT BOROUGH	54200	Ocean	2,347,606	261,455
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,525,418	169,887
SEASIDE PARK BOROUGH	55400	Ocean	724,450	80,683
SHIP BOTTOM BOROUGH	61600	Ocean	707,744	78,822
SOUTH TOMS RIVER BOROUGH	72700	Ocean	401,813	44,750
STAFFORD TOWNSHIP	56400	Ocean	3,823,545	425,831
SURF CITY BOROUGH	73100	Ocean	587,935	65,479
TOMS RIVER TOWNSHIP	48700	Ocean	11,991,358	1,335,487
TUCKERTON BOROUGH	73400	Ocean	571,856	63,688
BLOOMINGDALE BOROUGH	55700	Passaic	1,198,562	133,485
BOROUGH OF WOODLAND PARK	43000	Passaic	1,804,617	200,982
CLIFTON CITY	34800	Passaic	17,093,732	1,903,743
HALEDON BOROUGH	42000	Passaic	1,177,177	131,103
HAWTHORNE BOROUGH	28200	Passaic	2,216,702	246,876
LITTLE FALLS TWP	41600	Passaic	1,975,322	219,993
NORTH HALEDON BOROUGH	41900	Passaic	1,486,877	165,595
PASSAIC CITY	22501	Passaic	9,433,630	1,050,631
PASSAIC CITY	22502	Passaic	6,142,769	684,125
PASSAIC COUNTY	71600	Passaic	27,436,167	3,055,590
PASSAIC COUNTY	71603	Passaic	3,884,978	432,673
PATERSON CITY	30701	Passaic	20,239,439	2,254,083
PATERSON CITY	30702	Passaic	21,331,483	2,375,705
POMPTON LAKES BOROUGH	40300	Passaic	1,193,354	132,905
PROSPECT PARK BOROUGH	43800	Passaic	1,294,879	144,212
RINGWOOD BOROUGH	44900	Passaic	1,480,671	164,904
TOTOWA BOROUGH	40000	Passaic	1,981,549	220,687
WANAQUE BOROUGH	40400	Passaic	1,505,175	167,633
WAYNE TOWNSHIP	29400	Passaic	8,496,565	946,269
WEST MILFORD TOWNSHIP	24200	Passaic	2,599,984	289,562
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	844,192	94,018
CARNEYS POINT TOWNSHIP	25700	Salem	1,021,035	113,713
ELMER BOROUGH	65100	Salem	26,297	2,929
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	643,821	71,703
PENNS GROVE BOROUGH	28500	Salem	577,223	64,286
PENNSVILLE TOWNSHIP	26800	Salem	1,182,501	131,696
SALEM CITY	20400	Salem	835,170	93,014
SALEM COUNTY	71700	Salem	6,196,066	690,061
SALEM COUNTY	71703	Salem	1,264,567	140,836
WOODSTOWN BOROUGH	48500	Salem	418,811	46,643
BEDMINSTER TOWNSHIP	42300	Somerset	1,032,650	115,007
BERNARDS TOWNSHIP	53000	Somerset	2,469,828	275,067
BERNARDSVILLE BORO	42200	Somerset	1,106,803	123,266
BOUND BROOK BOROUGH	43400	Somerset	1,683,863	187,533
BRANCBURG TOWNSHIP	55800	Somerset	1,413,040	157,371

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
BRIDGEWATER TWP	59700	Somerset	\$ 4,332,617	482,527
FAR HILLS BOROUGH	65200	Somerset	347,722	38,726
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	6,638,736	739,361
GREEN BROOK TOWNSHIP	61900	Somerset	1,365,392	152,065
HILLSBOROUGH TOWNSHIP	51200	Somerset	3,454,457	384,726
MANVILLE BOROUGH	41000	Somerset	1,448,869	161,362
MONTGOMERY TOWNSHIP	68700	Somerset	1,912,984	213,051
NORTH PLAINFIELD BOROUGH	21300	Somerset	4,982,019	554,852
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	411,334	45,811
RARITAN BOROUGH	46100	Somerset	1,181,739	131,611
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	7,161,051	797,532
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	3,786,042	421,655
SOMERVILLE BOROUGH	21600	Somerset	2,198,925	244,896
SOUTH BOUND BROOK BOROUGH	48200	Somerset	749,953	83,523
WARREN TOWNSHIP	51300	Somerset	2,097,445	233,594
WATCHUNG BOROUGH	29800	Somerset	1,896,321	211,195
NJ TRANSIT CORPORATION	62300	Statewide	16,146,052	1,798,199
WATERFRONT COMM OF NY HARBOR	60600	Statewide	119,179	13,273
ANDOVER TOWNSHIP	63200	Sussex	742,591	82,703
BYRAM TOWNSHIP	55900	Sussex	995,120	110,827
FRANKLIN BOROUGH	65400	Sussex	752,860	83,847
HAMBURG BOROUGH	66000	Sussex	439,455	48,942
HARDYSTON TOWNSHIP	66700	Sussex	1,137,228	126,654
HOPATCONG BOROUGH	47800	Sussex	1,636,348	182,241
NEWTON TOWN	23600	Sussex	1,297,955	144,554
OGDENSBURG BOROUGH	69500	Sussex	306,930	34,183
SPARTA TOWNSHIP	47500	Sussex	2,144,062	238,786
STANHOPE BOROUGH	72900	Sussex	488,440	54,398
SUSSEX COUNTY	71903	Sussex	4,500,877	501,266
VERNON TOWNSHIP	54600	Sussex	2,082,897	231,974
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,751,480	195,064
CLARK TOWNSHIP	52600	Union	2,407,919	268,172
CRANFORD TOWNSHIP	25401	Union	3,353,971	373,535
CRANFORD TOWNSHIP	25402	Union	1,662,878	185,196
ELIZABETH CITY	21001	Union	19,259,379	2,144,933
ELIZABETH CITY	21002	Union	15,378,501	1,712,716
FANWOOD BOROUGH	31100	Union	984,107	109,601
GARWOOD BOROUGH	29700	Union	922,448	102,734
HILLSIDE TOWNSHIP	34301	Union	3,829,715	426,519
HILLSIDE TOWNSHIP	34302	Union	2,607,588	290,409
KENILWORTH BOROUGH	31000	Union	1,729,821	192,652
LINDEN CITY	35900	Union	14,167,800	1,577,880
MOUNTAINSIDE BOROUGH	39500	Union	1,358,363	151,282
NEW PROVIDENCE BOROUGH	50300	Union	1,665,618	185,501
PLAINFIELD CITY	20600	Union	11,463,372	1,276,685
RAHWAY CITY	34100	Union	7,043,286	784,417
ROSELLE BOROUGH	21800	Union	5,075,483	565,261
ROSELLE PARK BOROUGH	25000	Union	1,921,461	213,995
SCOTCH PLAINS TOWNSHIP	34500	Union	2,878,308	320,560
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	3,876,274	431,704
SUMMIT CITY	28100	Union	5,284,296	588,516
UNION COUNTY	72000	Union	11,409,427	1,270,677

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2021

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
UNION COUNTY	72001	Union	\$ 3,450,905	384,330
UNION COUNTY	72003	Union	14,404,410	1,604,231
UNION TOWNSHIP (UNION)	32600	Union	15,212,517	1,694,231
WESTFIELD TOWN	20800	Union	5,313,891	591,812
WINFIELD TOWNSHIP	74100	Union	484,226	53,929
BELVIDERE TOWN	63500	Warren	320,044	35,644
BLAIRSTOWN TOWNSHIP	63600	Warren	412,695	45,962
GREENWICH TOWNSHIP (WARREN)	65900	Warren	656,707	73,138
HACKETTSTOWN TOWN	56900	Warren	1,181,887	131,628
INDEPENDENCE TWP	60500	Warren	420,428	46,823
LOPATCONG TOWNSHIP	50900	Warren	910,765	101,433
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	783,454	87,254
PHILLIPSBURG TOWN	38800	Warren	2,380,869	265,159
POHATCONG TOWNSHIP	51900	Warren	735,909	81,959
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	4,014,340	447,080
WASHINGTON TWP (WARREN)	60700	Warren	1,621,797	180,621
Total			\$ <u>2,055,697,552</u>	<u>228,944,734</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, 2021

**(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.