



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

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

June 30, 2023

(With Independent Auditors' Report Thereon)

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

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## Independent Auditors' Report

The Treasurer  
State of New Jersey:

### *Opinions*

We have audited the schedule of employer and nonemployer allocations of The Police and Firemen's Retirement System of New Jersey as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of The Police and Firemen's Retirement System of New Jersey as of and for the year ended June 30, 2023, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) for the total of all participating entities for The Police and Firemen's Retirement System of New Jersey as of and for the year ended June 30, 2023, in accordance with U.S. generally accepted accounting principles.

### *Basis for Opinions*

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

### *Responsibilities of Management for the Schedules*

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

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

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



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

In performing an audit in accordance with GAAS, we:

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

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

#### *Other Matter*

We have audited, in accordance with GAAS, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes The Police and Firemen's Retirement System of New Jersey, as of and for the year ended June 30, 2023, and our report thereon, dated March 22, 2024, expressed an unmodified opinion on those financial statements.

#### *Supplementary Information*

The supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and 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 Police and Firemen's Retirement System of New Jersey employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

Short Hills, New Jersey  
May 24, 2024

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2023

<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		\$ 379,566,060	95.39729956%
KEAN UNIVERSITY	412		923,774	0.23217446%
MONTCLAIR STATE UNIVERSITY	414		2,218,927	0.55768854%
NEW JERSEY INSTITUTE OF TECHNOLOGY	62400		1,598,108	0.40165653%
STOCKTON UNIVERSITY	421		1,009,395	0.25369380%
ROWAN UNIVERSITY	410		1,871,301	0.47031882%
RUTGERS UNIVERSITY	498		7,531,158	1.89282502%
THE COLLEGE OF NJ	415		766,100	0.19254585%
WILLIAM PATERSON UNIVERSITY OF NEW JERSEY	413		1,267,129	0.31847074%
PALISADES INTERSTATE PARK COMM	91999	Special Location	1,127,298	0.28332666%
Total State Group			<u>397,879,250</u>	<u>100.00000000%</u>
Local Group:				
Nonemployer (State of New Jersey)			<u>232,824,730</u>	<u>100.00000000%</u>
Employer:				
ABSECON CITY	56600	Atlantic	863,389	0.06485789%
ATLANTIC CITY	30801	Atlantic	7,658,588	0.57531413%
ATLANTIC CITY	30802	Atlantic	6,495,524	0.48794461%
ATLANTIC COUNTY	70100	Atlantic	6,851,820	0.51470962%
ATLANTIC COUNTY	70103	Atlantic	2,796,521	0.21007502%
BRIGANTINE CITY	50201	Atlantic	1,175,466	0.08830041%
BRIGANTINE CITY	50202	Atlantic	1,296,125	0.09736508%
BUENA BOROUGH	58900	Atlantic	—	0.00000000%
EGG HARBOR CITY	59900	Atlantic	379,997	0.02854542%
EGG HARBOR TOWNSHIP	58200	Atlantic	3,015,337	0.22651251%
GALLOWAY TOWNSHIP	53800	Atlantic	1,958,278	0.14710610%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	1,779,189	0.13365291%
HAMMONTON TOWN	36500	Atlantic	961,404	0.07222079%
LINWOOD CITY	54400	Atlantic	615,924	0.04626829%
LONGPORT BOROUGH	38700	Atlantic	444,264	0.03337317%
MARGATE CITY	32800	Atlantic	2,564,678	0.19265895%
MULLICA TOWNSHIP	68900	Atlantic	387,288	0.02909313%
NORTHFIELD CITY	45400	Atlantic	876,321	0.06582935%
PLEASANTVILLE CITY	35100	Atlantic	3,365,047	0.25278277%
SOMERS POINT CITY	33500	Atlantic	1,008,629	0.07576834%
VENTNOR CITY	32100	Atlantic	2,813,463	0.21134771%
ALLENDALE BOROUGH	52000	Bergen	769,147	0.05777842%
ALPINE BOROUGH	46000	Bergen	710,057	0.05333957%
BERGEN COUNTY	70200	Bergen	27,070,513	2.03354048%
BERGENFIELD BOROUGH	29000	Bergen	2,133,074	0.16023680%
BOGOTA BOROUGH	28900	Bergen	605,727	0.04550229%
CARLSTADT BOROUGH	21700	Bergen	1,321,180	0.09924721%
CLIFFSIDE PARK BOROUGH	25300	Bergen	1,692,018	0.12710461%
CLOSTER BOROUGH	38400	Bergen	960,388	0.07214447%
CRESSKILL BOROUGH	31200	Bergen	1,276,911	0.09592172%
DEMAREST BOROUGH	37500	Bergen	691,272	0.05192844%
DUMONT BOROUGH	27800	Bergen	1,262,243	0.09481986%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2023

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
EAST RUTHERFORD BOROUGH	22100	Bergen	\$ 2,176,653	0.16351046%
EDGEWATER BOROUGH	44300	Bergen	1,676,141	0.12591193%
ELMWOOD PARK BOROUGH	33100	Bergen	2,197,138	0.16504929%
EMERSON BOROUGH	43500	Bergen	905,353	0.06801024%
ENGLEWOOD CITY	27201	Bergen	3,945,745	0.29640488%
ENGLEWOOD CITY	27202	Bergen	2,053,581	0.15426527%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	1,331,898	0.10005235%
FAIR LAWN BOROUGH	32300	Bergen	3,105,801	0.23330818%
FAIRVIEW BOROUGH	26600	Bergen	1,515,725	0.11386146%
FORT LEE BOROUGH	42900	Bergen	5,048,291	0.37922828%
FRANKLIN LAKES BOROUGH	43900	Bergen	1,018,123	0.07648153%
GARFIELD CITY	35800	Bergen	2,667,828	0.20040759%
GLEN ROCK BOROUGH	26900	Bergen	1,052,708	0.07907956%
HACKENSACK CITY	28000	Bergen	9,494,527	0.71323011%
HARRINGTON PARK BOROUGH	44500	Bergen	606,756	0.04557959%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	1,674,401	0.12578122%
HAWORTH BOROUGH	41500	Bergen	572,647	0.04301732%
HILLSDALE BOROUGH	28800	Bergen	757,479	0.05690192%
HO-HO-KUS BOROUGH	29900	Bergen	754,614	0.05668670%
LEONIA BOROUGH	23100	Bergen	876,130	0.06581500%
LITTLE FERRY BOROUGH	29500	Bergen	1,128,811	0.08479643%
LODI BOROUGH	41100	Bergen	2,308,939	0.17344780%
LYNDHURST TOWNSHIP	24800	Bergen	2,499,554	0.18776682%
MAHWAH TOWNSHIP	30600	Bergen	2,474,825	0.18590918%
MAYWOOD BOROUGH	37400	Bergen	1,130,199	0.08490070%
MIDLAND PARK BOROUGH	54000	Bergen	878,376	0.06598372%
MONTVALE BOROUGH	24300	Bergen	1,227,574	0.09221552%
MOONACHIE BOROUGH	48000	Bergen	857,621	0.06442460%
NEW MILFORD BOROUGH	27300	Bergen	1,391,879	0.10455813%
NORTH ARLINGTON BOROUGH	34000	Bergen	1,285,950	0.09660073%
NORTHVALE BOROUGH	48400	Bergen	693,183	0.05207200%
NORWOOD BOROUGH	43700	Bergen	777,519	0.05840733%
OAKLAND BOROUGH	49600	Bergen	1,164,089	0.08744652%
OLD TAPPAN BOROUGH	48900	Bergen	512,480	0.03849756%
ORADELL BOROUGH	23200	Bergen	988,270	0.07423897%
PALISADES PARK BOROUGH	35000	Bergen	1,607,592	0.12076252%
PARAMUS BOROUGH	27400	Bergen	5,409,637	0.40637264%
PARK RIDGE BOROUGH	43200	Bergen	994,500	0.07470697%
RAMSEY BOROUGH	36800	Bergen	1,555,534	0.11685192%
RIDGEFIELD BOROUGH	27500	Bergen	1,327,714	0.09973805%
RIDGEFIELD PARK VILLAGE	35200	Bergen	1,490,723	0.11198331%
RIDGEWOOD VILLAGE	32000	Bergen	4,264,926	0.32038180%
RIVER EDGE BOROUGH	20100	Bergen	1,071,034	0.08045621%
RIVER VALE TOWNSHIP	48300	Bergen	1,211,086	0.09097694%
ROCHELLE PARK TOWNSHIP	42800	Bergen	1,012,100	0.07602908%
RUTHERFORD BOROUGH	31600	Bergen	2,102,171	0.15791536%
SADDLE BROOK TOWNSHIP	24400	Bergen	1,443,626	0.10844537%
SADDLE RIVER BOROUGH	50400	Bergen	873,372	0.06560782%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	963,489	0.07237742%
TEANECK TOWNSHIP	21500	Bergen	7,171,057	0.53869074%
TENAFLY BOROUGH	31400	Bergen	1,829,707	0.13744783%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2023

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
UPPER SADDLE RIVER BORO	48800	Bergen	\$ 922,008	0.06926136%
WALDWICK BOROUGH	49001	Bergen	843,706	0.06337931%
WALLINGTON BOROUGH	34600	Bergen	1,082,471	0.08131536%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	1,008,515	0.07575978%
WESTWOOD BOROUGH	40200	Bergen	1,250,969	0.09397296%
WOODCLIFF LAKE BOROUGH	47000	Bergen	870,360	0.06538156%
WOOD-RIDGE BOROUGH	33300	Bergen	1,335,735	0.10034059%
WYCKOFF TOWNSHIP	47200	Bergen	1,054,393	0.07920614%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	159,084	0.01195041%
BORDENTOWN CITY	37900	Burlington	479,315	0.03600621%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	198,449	0.01490751%
BORDENTOWN TWP	52200	Burlington	832,858	0.06256440%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	394,205	0.02961273%
BURLINGTON CITY	41300	Burlington	1,155,712	0.08681724%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	4,551,560	0.34191378%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	1,424,214	0.10698714%
BURLINGTON TOWNSHIP	54500	Burlington	1,505,811	0.11311672%
BURLINGTON TWP FIRE DISTRICT 1	86502	Burlington	144,384	0.01084614%
CHESTERFIELD TOWNSHIP	76000	Burlington	299,914	0.02252958%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	119,964	0.00901171%
CINNAMINSON TOWNSHIP	29200	Burlington	965,754	0.07254757%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	460,628	0.03460244%
DELANCO TOWNSHIP	45300	Burlington	453,395	0.03405909%
DELRAN TOWNSHIP	61700	Burlington	974,031	0.07316934%
EASTAMPTON TOWNSHIP	59000	Burlington	533,406	0.04006953%
EDGEWATER PARK TOWNSHIP	61800	Burlington	555,706	0.04174471%
EVESHAM TOWNSHIP	55200	Burlington	3,046,127	0.22882546%
EVESHAM TWP FIRE DISTRICT 1	86504	Burlington	1,263,170	0.09488950%
FLORENCE TOWNSHIP	36300	Burlington	1,165,845	0.08757843%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	163,878	0.01231054%
LUMBERTON TOWNSHIP	61400	Burlington	603,315	0.04532110%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	425,821	0.03198773%
MAPLE SHADE TOWNSHIP	29300	Burlington	1,333,574	0.10017825%
MEDFORD LAKES BOROUGH	62900	Burlington	316,817	0.02379933%
MEDFORD TOWNSHIP	49500	Burlington	1,449,824	0.10891097%
MOORESTOWN TOWNSHIP	39600	Burlington	1,250,906	0.09396822%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	43,793	0.00328974%
MOUNT HOLLY TOWNSHIP	39800	Burlington	706,358	0.05306171%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	1,897,087	0.14250942%
MOUNT LAUREL TOWNSHIP	49900	Burlington	2,681,174	0.20141014%
NEW HANOVER TOWNSHIP	69200	Burlington	56,882	0.00427298%
NORTH HANOVER TOWNSHIP	69300	Burlington	154,637	0.01161635%
PALMYRA BOROUGH	38300	Burlington	444,505	0.03339127%
PEMBERTON BOROUGH	69700	Burlington	127,252	0.00955919%
PEMBERTON TOWNSHIP	62800	Burlington	1,394,118	0.10472633%
RIVERSIDE TOWNSHIP	25100	Burlington	673,249	0.05057455%
RIVERTON BOROUGH	37100	Burlington	159,012	0.01194500%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	276,340	0.02075870%
WESTAMPTON TOWNSHIP	62200	Burlington	1,127,578	0.08470381%
WILLINGBORO TOWNSHIP	49100	Burlington	2,945,293	0.22125080%
AUDUBON BOROUGH	23400	Camden	555,882	0.04175793%
BARRINGTON BOROUGH	48100	Camden	407,522	0.03061311%



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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2023

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
BELLMAWR BOROUGH	37300	Camden	\$ 806,280	0.06056786%
BERLIN BOROUGH	52800	Camden	597,878	0.04491267%
BERLIN TOWNSHIP	52300	Camden	479,055	0.03598667%
BROOKLAWN BOROUGH	47300	Camden	235,924	0.01772264%
CAMDEN CITY	21201	Camden	—	0.00000000%
CAMDEN CITY	21202	Camden	6,113,037	0.45921214%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	11,233,066	0.84382939%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	3,404,438	0.25574183%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	53,392	0.00401081%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	8,847,198	0.66460267%
CHERRY HILL FIRE DIST 13	75800	Camden	3,239,199	0.24332905%
CHERRY HILL TOWNSHIP	33000	Camden	4,996,854	0.37536433%
CHESILHURST BOROUGH	59800	Camden	233,655	0.01755219%
CLEMENTON BOROUGH	64400	Camden	404,635	0.03039623%
COLLINGSWOOD BOROUGH	25801	Camden	755,102	0.05672336%
COLLINGSWOOD BOROUGH	25802	Camden	455,730	0.03423450%
GIBBSBORO BOROUGH	65600	Camden	113,948	0.00855979%
GLOUCESTER CITY	32200	Camden	1,868,661	0.14037406%
GLOUCESTER TOWNSHIP	48600	Camden	5,894,341	0.44278367%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	173,843	0.01305911%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	222,771	0.01673459%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	91,332	0.00686087%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	116,303	0.00873670%
HADDON HEIGHTS BOROUGH	40500	Camden	581,490	0.04368160%
HADDON TOWNSHIP	22200	Camden	847,275	0.06364741%
HADDON TWP FIRE DISTRICT 1	85102	Camden	130,303	0.00978838%
HADDONFIELD BOROUGH	38600	Camden	743,105	0.05582214%
HI-NELLA BOROUGH	77100	Camden	29,932	0.00224850%
LAUREL SPRINGS BOROUGH	67800	Camden	219,004	0.01645161%
LAWNSIDE BOROUGH	68000	Camden	173,545	0.01303672%
LINDENWOLD BOROUGH	55300	Camden	1,470,155	0.11043824%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	0.00000000%
MAGNOLIA BOROUGH	60800	Camden	387,114	0.02908005%
MERCHANTVILLE BOROUGH	38900	Camden	433,495	0.03256420%
MOUNT EPHRAIM BOROUGH	37200	Camden	430,407	0.03233223%
OAKLYN BOROUGH	33600	Camden	358,606	0.02693853%
PENNSAUKEN TOWNSHIP	20900	Camden	3,505,975	0.26336930%
PINE HILL BOROUGH	55100	Camden	751,727	0.05646983%
PINE HILL FIRE DISTRICT 1	77200	Camden	102,050	0.00766601%
PINE VALLEY BOROUGH	70000	Camden	—	0.00000000%
RUNNEMEDE BOROUGH	38500	Camden	566,615	0.04256419%
SOMERDALE BOROUGH	61000	Camden	516,729	0.03881675%
STRATFORD BOROUGH	61500	Camden	503,688	0.03783711%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	0.00000000%
VOORHEES TOWNSHIP	53100	Camden	3,104,336	0.23319813%
WATERFORD TOWNSHIP	53200	Camden	717,087	0.05386767%
WINSLOW TOWNSHIP	53500	Camden	3,086,794	0.23188037%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	716,307	0.05380908%
WOODLYNNE BOROUGH	51400	Camden	113,232	0.00850600%
AVALON BOROUGH	57400	Cape May	592,077	0.04447690%
CAPE MAY CITY	44400	Cape May	1,095,088	0.08226315%
CAPE MAY COUNTY	70500	Cape May	4,262,025	0.32016388%

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As of and for the year ended June 30, 2023

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
LOWER TOWNSHIP	57600	Cape May	\$ 1,450,090	0.10893095%
MIDDLE TOWNSHIP	57900	Cape May	1,668,066	0.12530534%
NORTH WILDWOOD CITY	26000	Cape May	1,312,968	0.09863033%
OCEAN CITY	20700	Cape May	4,966,633	0.37309412%
SEA ISLE CITY	57700	Cape May	876,458	0.06583964%
STONE HARBOR BOROUGH	57500	Cape May	611,654	0.04594753%
WEST WILDWOOD BOROUGH	59200	Cape May	65,838	0.00494576%
WILDWOOD CITY	34900	Cape May	2,238,360	0.16814590%
WILDWOOD CREST BOROUGH	53700	Cape May	715,816	0.05377219%
BRIDGETON CITY	36200	Cumberland	2,403,148	0.18052479%
CUMBERLAND COUNTY	70600	Cumberland	2,914,445	0.21893349%
CUMBERLAND COUNTY	70603	Cumberland	1,208,734	0.09080026%
MILLVILLE CITY	22600	Cumberland	2,625,635	0.19723805%
VINELAND CITY	26500	Cumberland	5,686,568	0.42717573%
BELLEVILLE TOWNSHIP	35400	Essex	6,726,261	0.50527761%
BLOOMFIELD TOWNSHIP	32700	Essex	7,503,984	0.56370026%
CALDWELL BOROUGH	40800	Essex	855,506	0.06426572%
CEDAR GROVE TOWNSHIP	28700	Essex	1,641,536	0.12331240%
EAST ORANGE CITY	23800	Essex	12,686,749	0.95303025%
ESSEX COUNTY	70700	Essex	32,980,195	2.47747657%
ESSEX COUNTY COLLEGE	62700	Essex	99,081	0.00744298%
ESSEX FELS BOROUGH	27900	Essex	541,289	0.04066170%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	1,671,724	0.12558013%
GLEN RIDGE BOROUGH	25500	Essex	875,839	0.06579314%
IRVINGTON TOWNSHIP	29100	Essex	8,920,390	0.67010087%
LIVINGSTON TOWNSHIP	36000	Essex	3,347,055	0.25143121%
MAPLEWOOD TOWNSHIP	23900	Essex	4,386,772	0.32953489%
MILLBURN TOWNSHIP	26300	Essex	4,338,877	0.32593701%
MONTCLAIR TOWNSHIP	28300	Essex	7,795,429	0.58559365%
NEWARK CITY	21101	Essex	36,061,885	2.70897353%
NEWARK CITY	21102	Essex	25,391,080	1.90738126%
NORTH CALDWELL BOROUGH	38000	Essex	719,692	0.05406336%
NUTLEY TOWNSHIP	32500	Essex	4,443,046	0.33376220%
ORANGE CITY	24900	Essex	7,192,094	0.54027104%
ROSELAND BOROUGH	43600	Essex	1,009,639	0.07584421%
SOUTH ORANGE VILLAGE	35600	Essex	2,869,850	0.21558351%
VERONA TOWNSHIP	34200	Essex	1,400,844	0.10523158%
WEST CALDWELL TOWNSHIP	36100	Essex	1,256,459	0.09438536%
WEST ORANGE TOWNSHIP	24700	Essex	7,753,615	0.58245257%
CLAYTON BOROUGH	64300	Gloucester	504,711	0.03791396%
DEPTFORD TOWNSHIP	63000	Gloucester	2,228,625	0.16741460%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	446,351	0.03352995%
EAST GREENWICH TOWNSHIP	59300	Gloucester	702,107	0.05274237%
ELK TOWNSHIP	60900	Gloucester	366,172	0.02750689%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,013,353	0.07612321%
GLASSBORO BOROUGH	45201	Gloucester	1,856,040	0.13942597%
GLASSBORO BOROUGH	45202	Gloucester	296,461	0.02227019%
GLOUCESTER COUNTY	70800	Gloucester	3,666,206	0.27540588%
GLOUCESTER COUNTY	70803	Gloucester	1,508,826	0.11334321%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	664,073	0.04988525%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	832,095	0.06250709%

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<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
LOGAN TOWNSHIP	57000	Gloucester	\$ 741,082	0.05567018%
MANTUA TOWNSHIP	68400	Gloucester	1,095,702	0.08230928%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	2,187,850	0.16435158%
NEWFIELD BOROUGH	74700	Gloucester	—	0.00000000%
PAULSBORO BOROUGH	39100	Gloucester	571,321	0.04291771%
PITMAN BOROUGH	41200	Gloucester	571,226	0.04291057%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	0.00000000%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	2,857,021	0.21461979%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	863,302	0.06485136%
WENONAH BOROUGH	73900	Gloucester	—	0.00000000%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	1,512,363	0.11360891%
WESTVILLE BOROUGH	22700	Gloucester	375,998	0.02824502%
WOODBURY CITY	24000	Gloucester	1,033,216	0.07761532%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	135,220	0.01015774%
WOOLWICH TOWNSHIP	74200	Gloucester	846,126	0.06356110%
BAYONNE CITY	20300	Hudson	14,935,527	1.12195875%
EAST NEWARK BOROUGH	34700	Hudson	193,023	0.01449991%
GUTTENBERG TOWN	25600	Hudson	814,640	0.06119586%
HARRISON TOWN (HUDSON)	31800	Hudson	2,936,643	0.22060101%
HOBOKEN CITY	23301	Hudson	6,584,546	0.49463196%
HOBOKEN CITY	23302	Hudson	6,385,264	0.47966187%
HUDSON COUNTY	70900	Hudson	17,192,749	1.29152156%
HUDSON COUNTY	70903	Hudson	3,665,286	0.27533676%
JERSEY CITY	38101	Hudson	33,208,035	2.49459194%
JERSEY CITY FIRE DEPT.	38102	Hudson	26,223,041	1.96987828%
KEARNY TOWN	31900	Hudson	7,515,126	0.56453725%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	35,549	0.00267045%
NORTH BERGEN TOWNSHIP	23701	Hudson	4,736,076	0.35577465%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	12,191,193	0.91580402%
SECAUCUS TOWN	24600	Hudson	3,106,383	0.23335190%
UNION CITY	22400	Hudson	7,293,137	0.54786141%
WEEHAWKEN TOWNSHIP	27700	Hudson	2,304,193	0.17309128%
WEST NEW YORK TOWN	23000	Hudson	5,235,741	0.39330955%
CLINTON TOWN	64500	Hunterdon	372,503	0.02798247%
CLINTON TOWNSHIP	64600	Hunterdon	904,852	0.06797260%
DELAWARE TOWNSHIP	64800	Hunterdon	242,955	0.01825081%
FLEMINGTON BOROUGH	65300	Hunterdon	584,959	0.04394220%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	187,874	0.01411312%
FRENCHTOWN BOROUGH	65500	Hunterdon	64,472	0.00484315%
HIGH BRIDGE BOROUGH	67000	Hunterdon	309,767	0.02326974%
HOLLAND TOWNSHIP	67100	Hunterdon	211,054	0.01585440%
HUNTERDON COUNTY	71000	Hunterdon	726,654	0.05458634%
HUNTERDON COUNTY	71003	Hunterdon	650,902	0.04889584%
LAMBERTVILLE CITY	67700	Hunterdon	294,389	0.02211454%
LEBANON TOWNSHIP	54300	Hunterdon	332,780	0.02499848%
RARITAN TOWNSHIP	61200	Hunterdon	1,309,760	0.09838934%
READINGTON TOWNSHIP	72400	Hunterdon	977,073	0.07339785%
TEWKSBURY TOWNSHIP	73300	Hunterdon	433,469	0.03256225%
WEST AMWELL TOWNSHIP	74000	Hunterdon	160,945	0.01209021%
EAST WINDSOR TOWNSHIP	50800	Mercer	1,668,127	0.12530992%
EWING TOWNSHIP	43100	Mercer	3,406,497	0.25589650%

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<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	\$ 12,524,676	0.94085530%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	0.00000000%
HIGHTSTOWN BOROUGH	24100	Mercer	512,388	0.03849065%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,128,880	0.08480161%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	376,443	0.02827845%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	2,248,258	0.16888944%
MERCER COUNTY	71100	Mercer	8,292,399	0.62292610%
MERCER COUNTY	71103	Mercer	2,381,492	0.17889799%
PENNINGTON BOROUGH	69800	Mercer	180,664	0.01357150%
PRINCETON	86001	Mercer	2,462,180	0.18495928%
PRINCETON BOROUGH	20500	Mercer	—	0.00000000%
PRINCETON TOWNSHIP	25200	Mercer	—	0.00000000%
ROBBINSVILLE TOWNSHIP	73700	Mercer	1,781,669	0.13383921%
TRENTON CITY	33401	Mercer	8,599,779	0.64601653%
TRENTON CITY	33402	Mercer	7,193,711	0.54039251%
WEST WINDSOR TOWNSHIP	49700	Mercer	2,549,222	0.19149789%
CARTERET BOROUGH	21400	Middlesex	3,527,896	0.26501601%
CRANBURY TOWNSHIP	64700	Middlesex	726,461	0.05457185%
DUNELLEN BOROUGH	26100	Middlesex	675,123	0.05071533%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	4,126,988	0.31001988%
EDISON TOWNSHIP	31701	Middlesex	9,100,004	0.68359349%
EDISON TOWNSHIP	31702	Middlesex	5,935,709	0.44589124%
HELMETTA BOROUGH	66900	Middlesex	—	0.00000000%
HIGHLAND PARK BOROUGH	21900	Middlesex	1,132,043	0.08503922%
JAMESBURG BOROUGH	53600	Middlesex	606,855	0.04558703%
METUCHEN BOROUGH	22800	Middlesex	1,184,164	0.08895455%
MIDDLESEX BOROUGH	36900	Middlesex	1,096,551	0.08237305%
MIDDLESEX COUNTY	71200	Middlesex	11,954,186	0.89800002%
MIDDLESEX COUNTY	71203	Middlesex	2,324,137	0.17458948%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	371,052	0.02787347%
MILLTOWN BOROUGH	58500	Middlesex	652,574	0.04902144%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	3,194,403	0.23996397%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	58,757	0.00441383%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	691,007	0.05190854%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	864,306	0.06492678%
NEW BRUNSWICK CITY	33700	Middlesex	10,063,602	0.75597910%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	4,378,646	0.32892446%
OLD BRIDGE TOWNSHIP	47100	Middlesex	3,967,184	0.29801538%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	168,579	0.01266368%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	39,023	0.00293141%
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	0.00000000%
PERTH AMBOY CITY	24500	Middlesex	6,488,638	0.48742734%
PISCATAWAY TOWNSHIP	37700	Middlesex	3,661,535	0.27505499%
PLAINSBORO TOWNSHIP	56200	Middlesex	1,579,659	0.11866419%

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PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	\$ 116,521	0.00875307%
SAYREVILLE BOROUGH	40700	Middlesex	4,111,771	0.30887678%
SOUTH AMBOY CITY	27600	Middlesex	1,273,764	0.09568532%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	3,971,490	0.29833885%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	2,728,949	0.20499901%
SOUTH RIVER BOROUGH	39400	Middlesex	1,263,748	0.09493292%
SPOTSWOOD BOROUGH	51500	Middlesex	781,886	0.05873538%
WOODBRIIDGE TOWNSHIP	32400	Middlesex	9,058,951	0.68050959%
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	1,301,097	0.09773858%
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	341,683	0.02566727%
WOODBRIIDGE TWP FIRE DISTRICT 5	86402	Middlesex	209,740	0.01575570%
WOODBRIIDGE TWP FIRE DISTRICT 7	45900	Middlesex	337,388	0.02534463%
ABERDEEN TOWNSHIP	46400	Monmouth	1,523,762	0.11446520%
ALLENHURST BOROUGH	43300	Monmouth	340,138	0.02555121%
ALLENTOWN BOROUGH	63100	Monmouth	134,931	0.01013603%
ASBURY PARK CITY	33200	Monmouth	5,260,586	0.39517591%
ATLANTIC HIGHLANDS	30500	Monmouth	527,348	0.03961445%
AVON BY THE SEA	22300	Monmouth	393,024	0.02952401%
BELMAR BOROUGH	39300	Monmouth	966,869	0.07263133%
BRADLEY BEACH BOROUGH	40900	Monmouth	818,560	0.06149033%
BRIELLE BOROUGH	50000	Monmouth	802,572	0.06028931%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	366,490	0.02753078%
COLTS NECK TOWNSHIP	62000	Monmouth	755,657	0.05676505%
DEAL BOROUGH	27100	Monmouth	949,249	0.07130771%
EATONTOWN BOROUGH	30300	Monmouth	1,903,585	0.14299755%
ENGLISHTOWN BOROUGH	44800	Monmouth	173,301	0.01301839%
FAIR HAVEN BOROUGH	42100	Monmouth	548,771	0.04122375%
FREEHOLD BOROUGH	22000	Monmouth	1,206,381	0.09062350%
FREEHOLD TOWNSHIP	56100	Monmouth	2,808,040	0.21094033%
HAZLET TOWNSHIP	50500	Monmouth	1,555,173	0.11682480%
HIGHLANDS BOROUGH	41800	Monmouth	516,567	0.03880458%
HOLMDEL TOWNSHIP	58400	Monmouth	1,878,578	0.14111903%
HOWELL TOWNSHIP	56000	Monmouth	4,018,246	0.30185117%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	29,635	0.00222619%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	48,225	0.00362267%
KEANSBURG BOROUGH	26700	Monmouth	1,540,050	0.11568876%
KEYPORT BOROUGH	39000	Monmouth	785,388	0.05899845%
LAKE COMO BOROUGH	46300	Monmouth	—	0.00000000%
LITTLE SILVER BOROUGH	40100	Monmouth	494,154	0.03712091%
LONG BRANCH CITY	39900	Monmouth	4,301,079	0.32309762%
MANALAPAN TOWNSHIP	51000	Monmouth	2,552,319	0.19173054%
MANASQUAN BOROUGH	26400	Monmouth	698,168	0.05244647%
MARLBORO TOWNSHIP	56300	Monmouth	2,738,393	0.20570844%
MATAWAN BOROUGH	28600	Monmouth	916,240	0.06882807%
MIDDLETOWN TOWNSHIP	37000	Monmouth	4,706,556	0.35355710%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	254,795	0.01914023%
MONMOUTH BEACH BOROUGH	58000	Monmouth	422,638	0.03174862%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	17,700,335	1.32965148%
NEPTUNE CITY BOROUGH	30200	Monmouth	716,054	0.05379007%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	107,233	0.00805536%
NEPTUNE TOWNSHIP	20200	Monmouth	3,099,854	0.23286144%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	0.00000000%

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OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	\$ 2,548,470	0.19144140%
OCEANPORT BOROUGH	41400	Monmouth	548,803	0.04122615%
RED BANK BOROUGH	23500	Monmouth	1,682,745	0.12640802%
RUMSON BOROUGH	37600	Monmouth	638,706	0.04797968%
SEA BRIGHT BORO	25900	Monmouth	437,359	0.03285447%
SEA GIRT BOROUGH	37800	Monmouth	374,029	0.02809711%
SHREWSBURY BOROUGH	44700	Monmouth	673,033	0.05055833%
SPRING LAKE BOROUGH	35700	Monmouth	627,783	0.04715914%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	563,896	0.04235994%
TINTON FALLS BOROUGH	50100	Monmouth	1,734,613	0.13030436%
UNION BEACH BOROUGH	73500	Monmouth	634,582	0.04766988%
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	79,924	0.00600390%
WALL TOWNSHIP	51600	Monmouth	2,947,285	0.22140044%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	0.00000000%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	96,301	0.00723414%
WEST LONG BRANCH BOROUGH	46600	Monmouth	878,060	0.06595998%
BOONTON TOWN	31500	Morris	906,036	0.06806154%
BOONTON TOWNSHIP	57200	Morris	550,022	0.04131772%
BUTLER BOROUGH	61300	Morris	665,209	0.04997059%
CHATHAM BOROUGH	38200	Morris	950,048	0.07136773%
CHATHAM TOWNSHIP	46500	Morris	957,019	0.07189139%
CHESTER BOROUGH	64100	Morris	—	0.00000000%
CHESTER TOWNSHIP	52900	Morris	871,438	0.06546254%
DENVILLE TOWNSHIP	30000	Morris	1,249,775	0.09388326%
DOVER TOWN	35500	Morris	2,125,734	0.15968542%
EAST HANOVER TOWNSHIP	31300	Morris	1,586,718	0.11919446%
FLORHAM PARK BOROUGH	30100	Morris	1,413,042	0.10614790%
HANOVER TOWNSHIP	29600	Morris	1,367,417	0.10272054%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	143,136	0.01075240%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	198,848	0.01493749%
HARDING TOWNSHIP	52400	Morris	589,786	0.04430480%
JEFFERSON TOWNSHIP	51100	Morris	1,566,850	0.11770198%
KINNELON BOROUGH	58300	Morris	715,957	0.05378278%
LINCOLN PARK BOROUGH	56800	Morris	1,060,814	0.07968849%
LONG HILL TOWNSHIP	57800	Morris	914,858	0.06872425%
MADISON BOROUGH	30900	Morris	1,383,063	0.10389587%
MENDHAM BOROUGH	53400	Morris	534,798	0.04017410%
MENDHAM TOWNSHIP	53300	Morris	545,615	0.04098667%
MONTVILLE TOWNSHIP	39700	Morris	1,893,365	0.14222983%
MORRIS COUNTY	71400	Morris	6,904,144	0.51864020%
MORRIS COUNTY	71403	Morris	2,190,758	0.16457003%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	—	0.00000000%
MORRIS PLAINS BOROUGH	52500	Morris	662,606	0.04977505%
MORRIS TOWNSHIP	51700	Morris	2,232,555	0.16770982%
MORRISTOWN TOWN	32900	Morris	3,275,389	0.24604765%
MOUNT ARLINGTON BOROUGH	68800	Morris	611,902	0.04596616%
MOUNT OLIVE TOWNSHIP	47700	Morris	2,223,695	0.16704426%
MOUNTAIN LAKES BOROUGH	42700	Morris	543,802	0.04085048%
NETCONG BOROUGH	69100	Morris	431,881	0.03244296%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	4,663,209	0.35030087%
PEQUANNOCK TOWNSHIP	46200	Morris	1,403,150	0.10540481%

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RANDOLPH TOWNSHIP	45500	Morris	\$ 1,320,859	0.09922310%
RIVERDALE BOROUGH	72500	Morris	723,819	0.05437338%
ROCKAWAY BOROUGH	39200	Morris	644,797	0.04843724%
ROCKAWAY TOWNSHIP	41700	Morris	2,256,170	0.16948379%
ROXBURY TOWNSHIP	46800	Morris	1,892,896	0.14219460%
WASHINGTON TWP (MORRIS)	58100	Morris	1,205,252	0.09053869%
WHARTON BOROUGH	42500	Morris	850,929	0.06392190%
BARNEGAT TOWNSHIP	63300	Ocean	2,561,981	0.19245635%
BAY HEAD BOROUGH	55600	Ocean	363,961	0.02734080%
BEACH HAVEN BOROUGH	62100	Ocean	538,653	0.04046368%
BEACHWOOD BOROUGH	63400	Ocean	750,899	0.05640763%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	2,829,989	0.21258914%
BRICK TOWNSHIP	55500	Ocean	6,705,239	0.50369843%
HARVEY CEDARS BOROUGH	66800	Ocean	310,652	0.02333622%
ISLAND HEIGHTS BOROUGH	67400	Ocean	155,471	0.01167900%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	222,258	0.01669605%
JACKSON TOWNSHIP	49800	Ocean	4,427,854	0.33262097%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	445,493	0.03346549%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	225,650	0.01695086%
LACEY TOWNSHIP	51800	Ocean	2,092,911	0.15721975%
LAKEHURST BOROUGH	52700	Ocean	215,082	0.01615699%
LAKEWOOD TOWNSHIP	33800	Ocean	6,708,612	0.50395181%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	848,127	0.06371141%
LAVALLETTE BOROUGH	67900	Ocean	419,117	0.03148412%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	1,906,591	0.14322337%
LONG BEACH TOWNSHIP	55000	Ocean	1,652,725	0.12415292%
MANCHESTER TOWNSHIP	54800	Ocean	3,460,778	0.25997410%
MANTOLOKING BOROUGH	47400	Ocean	376,718	0.02829911%
OCEAN COUNTY	71500	Ocean	10,642,044	0.79943174%
OCEAN COUNTY	71503	Ocean	2,400,548	0.18032948%
OCEAN GATE BOROUGH	69400	Ocean	374,528	0.02813459%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	821,436	0.06170638%
PINE BEACH BOROUGH	69900	Ocean	141,027	0.01059397%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	227,924	0.01712168%
PLUMSTED TOWNSHIP	72300	Ocean	241,506	0.01814196%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	940,093	0.07061991%
POINT PLEASANT BOROUGH	54200	Ocean	1,542,078	0.11584110%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,123,598	0.08440483%
SEASIDE PARK BOROUGH	55400	Ocean	513,745	0.03859259%
SHIP BOTTOM BOROUGH	61600	Ocean	391,144	0.02938279%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	323,393	0.02429332%
STAFFORD TOWNSHIP	56400	Ocean	2,516,421	0.18903388%
SURF CITY BOROUGH	73100	Ocean	413,721	0.03107878%
TOMS RIVER TOWNSHIP	48700	Ocean	7,557,617	0.56772918%
TUCKERTON BOROUGH	73400	Ocean	409,666	0.03077416%
BLOOMINGDALE BOROUGH	55700	Passaic	697,940	0.05242934%
BOROUGH OF WOODLAND PARK	43000	Passaic	1,264,108	0.09495996%
CLIFTON CITY	34800	Passaic	11,192,635	0.84079221%
HALEDON BOROUGH	42000	Passaic	835,458	0.06275971%
HAWTHORNE BOROUGH	28200	Passaic	1,488,801	0.11183893%
LITTLE FALLS TWP	41600	Passaic	1,356,052	0.10186680%
NORTH HALEDON BOROUGH	41900	Passaic	1,124,059	0.08443946%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2023

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
PASSAIC CITY	22501	Passaic	\$ 6,406,784	0.48127845%
PASSAIC CITY	22502	Passaic	3,990,325	0.29975374%
PASSAIC COUNTY	71600	Passaic	17,079,745	1.28303268%
PASSAIC COUNTY	71603	Passaic	2,366,998	0.17780920%
PATERSON CITY	30701	Passaic	12,770,690	0.95933591%
PATERSON CITY	30702	Passaic	12,976,879	0.97482485%
POMPTON LAKES BOROUGH	40300	Passaic	878,446	0.06598898%
PROSPECT PARK BOROUGH	43800	Passaic	778,585	0.05848741%
RINGWOOD BOROUGH	44900	Passaic	1,001,976	0.07526857%
TOTOWA BOROUGH	40000	Passaic	1,412,691	0.10612153%
WANAQUE BOROUGH	40400	Passaic	946,713	0.07111720%
WAYNE TOWNSHIP	29400	Passaic	5,401,784	0.40578272%
WEST MILFORD TOWNSHIP	24200	Passaic	1,716,214	0.12892222%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	558,477	0.04195287%
CARNEYS POINT TOWNSHIP	25700	Salem	659,657	0.04955352%
ELMER BOROUGH	65100	Salem	21,924	0.00164693%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	399,367	0.03000050%
PENNS GROVE BOROUGH	28500	Salem	298,248	0.02240443%
PENNSVILLE TOWNSHIP	26800	Salem	708,245	0.05320346%
SALEM CITY	20400	Salem	599,017	0.04499824%
SALEM COUNTY	71700	Salem	4,406,775	0.33103752%
SALEM COUNTY	71703	Salem	832,230	0.06251723%
WOODSTOWN BOROUGH	48500	Salem	313,627	0.02355970%
BEDMINSTER TOWNSHIP	42300	Somerset	626,753	0.04708177%
BERNARDS TOWNSHIP	53000	Somerset	1,464,975	0.11004911%
BERNARDSVILLE BORO	42200	Somerset	750,727	0.05639471%
BOUND BROOK BOROUGH	43400	Somerset	1,058,721	0.07953126%
BRANCBURG TOWNSHIP	55800	Somerset	910,765	0.06841679%
BRIDGEWATER TWP	59700	Somerset	2,888,568	0.21698961%
FAR HILLS BOROUGH	65200	Somerset	248,978	0.01870326%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	4,120,625	0.30954189%
GREEN BROOK TOWNSHIP	61900	Somerset	893,325	0.06710669%
HILLSBOROUGH TOWNSHIP	51200	Somerset	2,322,930	0.17449881%
MANVILLE BOROUGH	41000	Somerset	950,431	0.07139650%
MONTGOMERY TOWNSHIP	68700	Somerset	1,305,117	0.09804056%
NORTH PLAINFIELD BOROUGH	21300	Somerset	3,212,351	0.24131223%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	284,658	0.02138355%
RARITAN BOROUGH	46100	Somerset	814,442	0.06118099%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	4,268,714	0.32066635%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	2,844,104	0.21364947%
SOMERVILLE BOROUGH	21600	Somerset	1,502,640	0.11287851%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	405,075	0.03042929%
WARREN TOWNSHIP	51300	Somerset	1,468,486	0.11031286%
WATCHUNG BOROUGH	29800	Somerset	1,132,147	0.08504703%
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	0.00000000%
NJ TRANSIT CORPORATION	62300	Statewide	10,958,820	0.82322799%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	74,261	0.00557850%



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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2023

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
ANDOVER TOWNSHIP	63200	Sussex	\$ 473,159	0.03554377%
BYRAM TOWNSHIP	55900	Sussex	574,502	0.04315667%
FRANKLIN BOROUGH	65400	Sussex	542,872	0.04078062%
HAMBURG BOROUGH	66000	Sussex	311,368	0.02339000%
HARDYSTON TOWNSHIP	66700	Sussex	819,306	0.06154637%
HOPATCONG BOROUGH	47800	Sussex	1,009,654	0.07584534%
NEWTON TOWN	23600	Sussex	803,835	0.06038419%
OGDENSBURG BOROUGH	69500	Sussex	219,631	0.01649871%
SPARTA TOWNSHIP	47500	Sussex	1,529,243	0.11487693%
STANHOPE BOROUGH	72900	Sussex	333,789	0.02507427%
SUSSEX COUNTY	71903	Sussex	2,770,912	0.20815127%
VERNON TOWNSHIP	54600	Sussex	1,398,685	0.10506940%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,150,458	0.08642256%
CLARK TOWNSHIP	52600	Union	1,585,669	0.11911566%
CRANFORD TOWNSHIP	25401	Union	2,140,585	0.16080103%
CRANFORD TOWNSHIP	25402	Union	1,142,100	0.08579470%
ELIZABETH CITY	21001	Union	12,937,631	0.97187654%
ELIZABETH CITY	21002	Union	10,155,516	0.76288369%
FANWOOD BOROUGH	31100	Union	558,842	0.04198028%
GARWOOD BOROUGH	29700	Union	621,920	0.04671871%
HILLSIDE TOWNSHIP	34301	Union	2,333,547	0.17529636%
HILLSIDE TOWNSHIP	34302	Union	1,905,732	0.14315884%
KENILWORTH BOROUGH	31000	Union	980,231	0.07363508%
LINDEN CITY	35900	Union	9,295,683	0.69829292%
MOUNTAINSIDE BOROUGH	39500	Union	843,281	0.06334738%
NEW PROVIDENCE BOROUGH	50300	Union	1,087,023	0.08165731%
PLAINFIELD CITY	20600	Union	7,000,365	0.52586834%
RAHWAY CITY	34100	Union	4,233,875	0.31804924%
ROSELLE BOROUGH	21800	Union	3,373,529	0.25341994%
ROSELLE PARK BOROUGH	25000	Union	1,372,581	0.10310846%
SCOTCH PLAINS TOWNSHIP	34500	Union	2,078,106	0.15610760%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	2,747,694	0.20640713%
SUMMIT CITY	28100	Union	3,355,806	0.25208859%
UNION COUNTY	72000	Union	2,552,033	0.19170905%
UNION COUNTY	72001	Union	2,374,398	0.17836509%
UNION COUNTY	72003	Union	9,351,093	0.70245533%
UNION TOWNSHIP (UNION)	32600	Union	10,194,304	0.76579745%
WESTFIELD TOWN	20800	Union	3,582,290	0.26910209%
WINFIELD TOWNSHIP	74100	Union	235,122	0.01766240%
BELVIDERE TOWN	63500	Warren	189,314	0.01422129%
BLAIRSTOWN TOWNSHIP	63600	Warren	298,736	0.02244109%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	463,440	0.03481367%
HACKETTSTOWN TOWN	56900	Warren	700,388	0.05261324%
INDEPENDENCE TWP	60500	Warren	323,304	0.02428664%
LOPATCONG TOWNSHIP	50900	Warren	533,206	0.04005450%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	456,329	0.03427949%
PHILLIPSBURG TOWN	38800	Warren	1,513,980	0.11373038%
POHATCONG TOWNSHIP	51900	Warren	467,288	0.03510274%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	2,522,324	0.18947731%
WASHINGTON TWP (WARREN)	60700	Warren	1,031,277	0.07746966%
Total Employer			1,331,201,086	100.00000000%
Total Local Group			1,564,025,816	
Total			\$ 1,961,905,066	

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



Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
68,955,741	101,391,452	—	6,698,517	177,045,710	300,262,944	—	(4,400,323)	295,862,621
167,822	246,763	—	1,244,039	1,658,624	730,769	6,732	78,856	816,357
403,112	592,730	—	545,482	1,541,324	1,755,324	—	328,986	2,084,310
290,328	426,894	—	4,300,728	5,017,950	1,264,214	14,143	(876,591)	401,766
183,377	269,634	—	1,062,721	1,515,732	798,501	—	336,658	1,135,159
339,959	499,871	—	179,099	1,018,929	1,480,328	—	429,004	1,909,332
1,368,185	2,011,758	—	6,810,015	10,189,958	5,957,666	—	2,061,612	8,019,278
139,177	204,644	—	538,965	882,786	606,038	—	267,128	873,166
230,199	338,481	—	2,981,535	3,550,215	1,002,386	—	87,599	1,089,985
204,796	301,129	—	886,063	1,391,988	891,771	—	1,687,071	2,578,842
72,282,696	106,283,356	—	25,247,164	203,813,216	314,749,941	20,875	—	314,770,816
—	—	—	—	—	231,575,656	—	—	231,575,656
341,755	483,877	—	28,014	853,646	390,857	—	234,904	625,761
3,031,497	4,292,175	—	10,837,551	18,161,223	3,467,050	—	(6,777,131)	(3,310,081)
2,571,121	3,640,348	—	6,724,908	12,936,377	2,940,530	—	(4,548,797)	(1,608,267)
2,712,154	3,840,030	—	4,241,724	10,793,908	3,101,826	119,282	(549,153)	2,671,955
1,106,946	1,567,281	—	600,120	3,274,347	1,265,988	—	(5,830)	1,260,158
465,280	658,772	—	1,267,861	2,391,913	532,130	—	(79,881)	452,249
513,045	726,400	—	229,246	1,468,691	586,757	51,395	212,594	850,746
—	—	—	289,012	289,012	—	—	(377,475)	(377,475)
150,414	212,965	—	315,299	678,678	172,025	3,874	(168,154)	7,745
1,193,560	1,689,914	—	1,150,101	4,033,575	1,365,046	45,652	(110,137)	1,300,561
775,145	1,097,496	—	522,492	2,395,133	886,514	—	160,588	1,047,102
704,256	997,128	—	1,338,408	3,039,792	805,441	—	210,620	1,016,061
380,552	538,809	—	285,834	1,205,195	435,229	—	86,564	521,793
243,801	345,188	—	732,159	1,321,148	278,829	2,716	36,836	318,381
175,853	248,983	—	160,273	585,109	201,119	—	573	201,692
1,015,176	1,437,347	—	544,745	2,997,268	1,161,032	—	99,434	1,260,466
153,300	217,051	—	88,234	458,585	175,326	—	43,865	219,191
346,874	491,125	—	320,262	1,158,261	396,711	—	(84,990)	311,721
1,331,986	1,885,905	—	823,296	4,041,187	1,523,360	—	(256,220)	1,267,140
399,245	565,275	—	566,934	1,531,454	456,607	—	(96,763)	359,844
1,113,652	1,576,776	—	2,404,503	5,094,931	1,273,657	108,924	(825,492)	557,089
304,451	431,060	—	178,379	913,890	348,194	—	214,821	563,015
281,062	397,944	—	—	679,006	321,444	354	166,866	488,664
10,715,314	15,171,382	—	3,272,311	29,159,007	12,254,847	134,115	(1,904,407)	10,484,555
844,334	1,195,459	—	1,686,896	3,726,689	965,645	—	(702,408)	263,237
239,765	339,473	—	803,335	1,382,573	274,213	—	(48,692)	225,521
522,962	740,441	—	1,860,183	3,123,586	598,099	—	(75,830)	522,269
669,751	948,274	—	1,104,255	2,722,280	765,978	18,473	(13,930)	770,521
380,150	538,239	—	802,333	1,720,722	434,769	742	(12,368)	423,143
505,439	715,631	—	1,865,543	3,086,613	578,059	—	(244,270)	333,789
273,626	387,416	—	746,925	1,407,967	312,940	—	101,652	414,592
499,633	707,411	—	2,770,413	3,977,457	571,419	4,854	(674,072)	(97,799)
861,584	1,219,882	—	484,588	2,566,054	985,373	—	1,124,534	1,124,534
663,466	939,376	—	415,710	2,018,552	758,791	—	154,300	913,091
869,692	1,231,363	—	791,518	2,892,573	994,647	—	323,341	1,317,988
358,366	507,396	—	265,324	1,131,086	409,854	26,316	167,825	603,995
1,561,843	2,211,351	—	2,571,305	6,344,499	1,786,243	—	(787,213)	999,030
812,868	1,150,908	—	1,917,535	3,881,311	929,658	—	(1,057,724)	(128,066)
527,205	746,448	—	1,396,767	2,670,420	602,952	—	(315,889)	287,063
1,229,368	1,740,613	—	216,306	3,186,287	1,405,999	37	550,636	1,956,672
599,969	849,472	—	551,359	2,000,800	686,170	—	147,058	833,228
1,998,263	2,829,261	—	4,925	4,832,449	2,285,366	—	983,166	3,268,532
403,003	570,596	—	120,356	1,093,955	460,905	841	388,817	850,563
1,056,006	1,495,156	—	849,213	3,400,375	1,207,728	—	(199,110)	1,008,618
416,693	589,979	—	—	1,006,672	476,562	15,274	368,201	860,037
3,758,216	5,321,107	—	4,947,179	14,026,502	4,298,182	21,457	(1,468,800)	2,850,839
240,172	340,050	—	51,561	631,783	274,679	—	157,905	432,584
662,778	938,400	—	274,360	1,875,538	758,003	107,898	387,998	1,253,899
226,671	320,934	—	81,837	629,442	259,238	—	33,240	292,478
299,833	424,521	—	726,380	1,450,734	342,911	1,548	(78,674)	265,785
298,699	422,915	—	994,187	1,715,801	341,615	—	198,880	540,495
346,798	491,018	—	802,938	1,640,754	396,625	—	(153,856)	242,769
446,817	632,630	—	1,297,829	2,377,276	511,014	—	(171,992)	339,022
913,947	1,294,020	—	93,844	2,301,811	1,045,259	—	388,985	1,434,244
989,398	1,400,849	—	1,676,952	4,067,199	1,131,551	94,637	82,498	1,308,686
979,609	1,386,990	—	1,754,734	4,121,333	1,120,356	—	(304,999)	815,357
447,366	633,408	—	1,059,986	2,140,760	511,642	—	(191,831)	319,811
347,687	492,277	—	—	839,964	397,642	—	590,095	987,737
485,910	687,981	—	482,773	1,656,664	555,724	2,412	229,111	787,247
339,472	480,645	—	742,434	1,562,551	388,246	—	(53,689)	334,557
550,947	780,064	—	1,293,726	2,624,737	630,105	—	(67,083)	563,022
509,017	720,697	—	1,151,492	2,381,206	582,151	—	(21,246)	560,905
274,382	388,487	—	319,884	982,753	313,805	—	99,150	412,955
307,765	435,752	—	—	743,517	351,984	—	244,730	596,714
460,781	652,401	—	493,890	1,607,072	526,984	—	(249,034)	277,950
202,855	287,214	—	996,287	1,486,356	232,000	386	(294,424)	(62,038)
391,187	553,865	—	1,042,274	1,987,326	447,391	527	212,201	660,119
636,333	900,958	—	1,088,227	2,625,518	727,758	—	128,684	856,442
2,141,295	3,031,774	—	—	5,173,069	2,448,948	—	1,731,720	4,180,668
393,653	557,357	—	33,971	984,981	450,211	3,180	219,380	672,771



Deferred inflows of resources					Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense	
615,727	871,783	—	1,493,924	2,981,434	704,192	7,469	214,597	926,258	
525,549	744,103	—	1,081,376	2,351,028	601,057	1,857	214,497	817,411	
590,072	835,460	—	76,563	1,502,095	674,852	—	182,590	857,442	
1,688,184	2,390,233	—	28,413	4,106,830	1,930,736	11,051	572,178	2,513,965	
423,947	600,250	—	280,344	1,304,541	484,858	—	218,503	703,361	
479,384	678,740	—	507,959	1,666,083	548,260	—	56,045	604,305	
400,619	567,221	—	543,454	1,511,294	458,179	—	83,471	541,650	
832,102	1,178,140	—	88,765	2,099,007	951,655	—	537,896	1,489,551	
571,430	809,065	—	1,388,736	2,769,231	653,531	—	(107,033)	546,498	
345,707	489,472	—	1,149,170	1,984,349	395,376	3,403	(303,052)	95,727	
381,378	539,977	—	246,212	1,167,567	436,172	—	430,094	866,266	
2,838,517	4,018,943	—	3,916,022	10,773,482	3,246,345	—	(1,594,939)	1,651,406	
724,252	1,025,440	—	217,723	1,967,415	828,310	42,269	160,774	1,031,353	
364,958	516,730	—	426,303	1,307,991	417,394	1,460	77,649	496,503	
333,964	472,846	—	278,622	1,085,432	381,947	—	(18,877)	363,070	
428,474	606,659	—	181,930	1,217,063	490,036	—	96,922	586,958	
399,200	565,212	—	648,369	1,612,781	456,556	—	(15,891)	440,665	
495,171	701,092	—	338,256	1,534,519	566,315	—	65,052	631,367	
344,514	487,784	—	820,533	1,652,831	394,013	—	141,358	535,371	
528,724	748,599	—	406,160	1,683,483	604,689	—	172,225	776,914	
417,360	590,923	—	378,227	1,386,510	477,325	—	(56,808)	420,517	
62,970	89,157	—	568,783	720,910	72,010	68,349	15,376	155,742	
189,727	268,627	—	—	458,354	216,986	—	242,419	459,405	
78,552	111,219	—	—	189,771	89,838	—	133,074	222,912	
329,670	466,766	—	592,690	1,389,126	377,036	—	52,300	429,336	
156,038	220,928	—	24,906	401,872	178,457	—	276,665	455,122	
457,465	647,707	—	522,911	1,628,083	523,192	18,232	155,009	696,433	
1,801,643	2,550,874	—	2,814,014	7,166,531	2,060,496	407,238	(1,313,861)	1,153,873	
563,746	798,186	—	646,982	2,008,914	644,743	421	316,914	962,078	
596,045	843,916	—	1,164,608	2,604,569	681,682	—	(22,633)	659,049	
57,151	80,918	—	—	138,069	65,363	—	211,127	276,490	
118,715	168,084	—	325,573	612,372	135,771	—	129,056	264,827	
47,485	67,233	—	6,868	121,586	54,308	—	111,246	165,554	
382,274	541,247	—	629,228	1,552,749	437,198	—	87,007	524,205	
182,330	258,154	—	426,232	866,716	208,527	7,269	85,552	301,348	
179,467	254,100	—	102,204	535,771	205,252	1,072	233,220	439,544	
385,550	545,885	—	1,171,494	2,102,929	440,945	—	(279,393)	161,552	
211,138	298,942	—	440,819	950,899	241,473	—	25,156	266,629	
219,965	311,440	—	—	531,405	251,569	—	338,425	589,994	
1,205,748	1,707,170	—	11,784,368	14,697,286	1,378,985	—	(1,354,403)	24,582	
500,000	707,930	—	—	1,207,930	571,838	—	1,847,088	2,418,926	
461,476	653,386	—	309,245	1,424,107	527,779	—	387,688	915,467	
64,868	91,844	—	384,062	540,774	74,188	39,344	49,273	162,805	
238,810	338,122	—	571,653	1,148,585	273,121	—	(9,918)	263,203	
168,553	238,647	—	198,734	605,934	192,770	—	189,912	382,682	
527,868	747,387	—	149,129	1,424,384	603,710	—	210,074	813,784	
125,406	177,557	—	—	302,963	143,423	—	132,374	275,797	
573,883	812,539	—	813,748	2,200,170	656,337	48,454	107,623	812,414	
495,146	701,057	—	714,312	1,910,515	566,286	7,993	(77,743)	496,536	
17,335	24,543	—	—	41,878	19,825	—	87,808	107,633	
279,597	395,871	—	488,789	1,164,257	319,769	—	(85,763)	234,006	
750,923	1,063,202	—	17,678	1,831,803	858,813	—	755,790	1,614,603	
1,061,288	1,502,636	—	447,420	3,011,344	1,213,770	—	376,923	1,590,693	
22,516	31,879	—	99,410	153,805	25,751	—	20,459	46,210	
61,210	86,665	—	326,984	474,859	70,004	17,832	50,145	137,981	
175,948	249,118	—	586,211	1,011,277	201,228	433	(110,722)	90,939	
50,370	71,317	—	180,185	301,872	57,607	—	(19,768)	37,839	
551,833	781,319	—	850,868	2,184,020	631,119	9,398	(261,004)	379,513	
266,492	377,315	—	130,581	774,388	304,780	—	277,249	582,029	
62,942	89,117	—	105,813	257,872	71,985	1,288	95,127	168,400	
109,384	154,872	—	153,356	417,612	125,099	—	71,406	196,505	
446,329	631,939	—	227,077	1,305,345	510,456	8,347	(21,979)	496,824	
1,165,834	1,650,658	—	2,691,952	5,508,444	1,333,337	22,937	(270,391)	1,085,883	
220,035	311,538	—	633,318	1,164,891	251,648	811	15,159	267,618	
161,309	228,391	—	947,364	1,337,064	184,486	274	(115,361)	69,399	
319,150	451,871	—	406,439	1,177,460	365,004	—	186,307	551,311	
236,658	335,074	—	420,038	991,770	270,660	—	67,298	337,958	
189,624	268,481	—	709,361	1,167,466	216,869	—	(162,108)	54,761	
93,386	132,221	—	144,565	370,172	106,803	—	110,845	217,648	
—	—	—	—	—	—	—	—	—	
2,419,722	3,425,987	—	2,843,271	8,688,980	2,767,378	294,398	(932,914)	2,128,862	
4,446,381	6,295,453	—	8,350,165	19,091,999	5,085,220	237,844	(868,068)	4,454,996	
1,347,578	1,907,981	—	1,005,636	4,261,195	1,541,192	36,628	150,428	1,728,248	
21,134	29,923	—	9,775	60,832	24,171	—	26,238	50,409	
3,501,984	4,958,310	—	8,780,710	17,241,013	4,005,135	—	989,405	4,994,540	
1,282,171	1,815,375	—	1,757,292	4,854,838	1,466,389	186,242	(654,246)	998,385	
1,977,903	2,800,434	—	1,833,499	6,611,836	2,262,081	—	(168,339)	2,093,742	
92,488	130,949	—	110,555	333,992	105,776	—	67,011	172,787	
160,167	226,773	—	231,200	618,140	183,179	—	63,310	246,489	
298,892	423,189	—	99,569	821,650	341,835	—	126,221	468,056	
180,391	255,409	—	484,685	920,485	206,309	—	(48,844)	157,465	
45,104	63,861	—	439,979	548,944	51,584	—	(84,768)	(33,184)	
739,672	1,047,271	—	273,124	2,060,067	845,945	24,829	300,947	1,171,721	
2,333,155	3,303,421	—	288,912	5,925,488	2,668,374	—	1,393,721	4,062,095	
68,812	97,428	—	405,368	571,608	78,699	—	75,773	154,472	
88,179	124,850	—	—	213,029	100,849	—	227,171	328,020	
36,152	51,186	—	521,097	608,435	41,346	—	(62,663)	(21,317)	
46,036	65,181	—	30,812	142,029	52,650	—	61,303	113,953	
230,171	325,890	—	73,869	629,930	263,241	—	130,548	393,789	
335,377	474,846	—	747,126	1,557,349	383,562	670	(186,019)	198,213	



Deferred inflows of resources					Pension expense			
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
51,578	73,027	—	9,653	134,258	58,988	—	122,264	181,252
294,143	416,465	—	423,409	1,134,017	336,404	—	(64,670)	271,734
11,848	16,775	—	48,468	77,091	13,550	—	53,489	67,039
86,688	122,738	—	104,422	313,848	99,143	—	10,804	109,947
68,694	97,261	—	312,104	478,059	78,564	—	33,818	112,382
581,931	823,933	—	752,304	2,158,168	665,541	—	86,469	752,010
—	—	—	—	—	—	—	—	—
153,231	216,954	—	76,749	446,934	175,247	—	72,031	247,278
171,590	242,948	—	370,632	785,170	196,244	113	(38,941)	157,416
170,368	241,217	—	101,178	512,763	194,846	—	108,176	303,022
141,947	200,977	—	327,343	670,267	162,341	—	22,218	184,559
1,387,769	1,964,887	—	3,044,910	6,397,566	1,587,158	—	(80,073)	1,507,085
297,556	421,297	—	13,647	732,500	340,308	—	169,451	509,759
40,394	57,193	—	84	97,671	46,198	—	120,163	166,361
—	—	—	60,857	60,857	—	—	(31,180)	(31,180)
224,283	317,553	—	255,884	797,720	256,507	—	9,177	265,684
204,537	289,595	—	301,281	795,413	233,924	—	12,355	246,279
199,375	282,287	—	186,564	668,226	228,020	—	(54,743)	173,277
—	—	—	3,446,288	3,446,288	—	—	(1,422,544)	(1,422,544)
1,228,788	1,739,792	—	320,299	3,288,879	1,405,336	—	2,679,810	4,085,146
283,844	401,884	—	269,783	955,511	324,626	—	128,839	453,265
1,221,845	1,729,961	—	177,141	3,128,947	1,397,395	—	294,009	1,691,404
283,536	401,447	—	—	684,983	324,273	(14,951)	436,960	746,282
44,821	63,460	—	177,809	286,090	51,260	—	63,241	114,501
234,362	331,823	—	330,932	897,117	268,034	—	(30,127)	237,907
433,468	613,731	—	807,811	1,855,010	495,747	—	(155,462)	340,285
1,687,036	2,388,607	—	3,678,455	7,754,098	1,929,423	66,248	(108,068)	1,887,603
573,989	812,688	—	762,826	2,149,503	656,457	59,492	(21,397)	694,552
660,270	934,850	—	668,844	2,263,964	755,135	—	2,827	757,962
519,712	735,839	—	740,756	1,996,307	594,382	—	344,885	939,267
1,965,941	2,783,497	—	357,081	5,106,519	2,248,400	—	85,094	2,333,494
346,928	491,202	—	237,903	1,076,033	396,773	57,531	70,000	524,304
242,111	342,795	—	145,321	730,227	276,896	—	206,501	483,397
26,061	36,898	—	467,623	530,582	29,805	—	34,825	64,630
886,009	1,254,465	—	—	2,140,474	1,013,308	13,549	436,576	1,463,433
283,341	401,172	—	588,313	1,272,826	324,051	—	262,904	586,955
951,237	1,346,819	—	1,024,098	3,322,154	1,087,907	38,670	(341,742)	784,835
1,153,624	1,633,370	—	8,274,906	11,061,900	1,319,372	91,266	(2,113,564)	(702,926)
478,453	677,422	—	142,600	1,298,475	547,195	—	221,898	769,093
1,039,304	1,471,509	—	466,190	2,977,003	1,188,628	478	496,457	1,685,563
2,250,912	3,186,977	—	705,951	6,143,840	2,574,315	45,564	377,304	2,997,183
2,662,454	3,769,662	—	4,446,152	10,878,268	3,044,985	37,923	(747,800)	2,335,308
2,970,300	4,205,529	—	4,777,201	11,953,300	3,397,061	49,291	451,409	3,897,761
338,635	479,459	—	842,865	1,660,959	387,288	—	(107,412)	279,876
649,769	919,982	—	291,159	1,860,910	743,125	—	533,375	1,276,500
5,021,792	7,110,154	—	2,658,937	14,790,883	5,743,304	1,110,939	(29,974)	6,824,269
13,054,542	18,483,401	—	19,999,521	51,537,464	14,930,166	165,649	(5,431,195)	9,664,620
39,219	55,529	—	601,539	696,287	44,854	—	(117,194)	(72,340)
214,258	303,360	—	510,285	1,027,903	245,042	—	(16,199)	228,843
661,718	936,900	—	214,396	1,813,014	756,791	1,342	290,753	1,048,886
346,683	490,855	—	307,067	1,144,605	396,493	—	51,029	447,522
3,530,955	4,999,338	—	8,769,724	17,300,017	4,038,269	158,273	(2,687,121)	1,509,421
1,324,864	1,875,822	—	837,920	4,038,660	1,515,215	—	133,268	1,648,483
1,736,415	2,458,520	—	440,778	4,635,713	1,985,896	2,852	421,140	2,409,888
1,717,456	2,431,678	—	1,443,640	5,592,774	1,964,214	213,614	267,794	2,445,622
3,085,662	4,368,866	—	2,346,671	9,801,199	3,528,998	2,848	47,543	3,579,389
14,274,366	20,210,502	—	29,021,785	63,506,653	16,325,250	166,648	(5,945,084)	10,546,814
10,050,543	14,230,162	—	3,803,844	28,084,549	11,494,566	49,651	937,214	12,481,431
284,875	403,344	—	126,465	814,684	325,805	—	52,904	378,709
1,758,690	2,490,058	—	961,014	5,209,762	2,011,371	—	458,996	2,470,367
2,846,844	4,030,733	—	2,573,511	9,451,088	3,255,868	36,162	2,350,340	5,642,370
399,645	565,842	—	1,236,141	2,201,628	457,065	—	(129,689)	327,376
1,135,972	1,608,377	—	4,410,620	7,154,969	1,299,184	18,776	(699,212)	618,748
554,496	785,088	—	364,841	1,704,425	634,163	14,347	436,346	1,084,856
497,344	704,169	—	521,526	1,723,039	568,800	2,094	153,419	724,313
3,069,111	4,345,432	—	1,238,537	8,653,080	3,510,069	—	472,728	3,982,797
199,780	282,860	—	331,607	814,247	228,483	—	(48,105)	180,378
882,156	1,249,009	—	1,055,333	3,186,498	1,008,901	—	(12,971)	995,930
176,679	250,153	—	69,575	496,407	202,064	—	4,709	206,773
277,915	393,488	—	29,034	700,437	317,845	—	295,525	613,370
144,942	205,217	—	183,493	533,652	165,766	4,591	(1,377)	168,980
401,115	567,923	—	114,218	1,083,256	458,746	—	621,630	1,080,376
734,676	1,040,198	—	163,698	1,938,572	840,231	1,959	476,923	1,319,113
117,348	166,148	—	40,286	323,782	134,208	8,549	244,315	387,072
1,451,193	2,054,686	—	3,318,490	6,824,369	1,659,695	242,786	(823,225)	1,079,256
597,238	845,606	—	997,708	2,440,552	683,047	542	312,576	996,165
262,860	372,173	—	164,994	800,027	300,627	10,115	59,432	370,174
329,368	466,339	—	146,262	941,969	376,690	—	467,864	844,554
293,342	415,332	—	421,805	1,130,479	335,489	—	51,085	386,574
433,711	614,075	—	405,802	1,453,588	496,025	1,207	259,838	757,070
866,016	1,226,157	—	1,947,845	4,040,018	990,442	—	(703,721)	286,721
—	—	—	282,290	282,290	—	—	(307,227)	(307,227)
226,146	320,191	—	643,797	1,190,134	258,638	—	33,082	291,720
226,108	320,138	—	266,794	813,040	258,595	—	136,560	395,155
—	—	—	769,301	769,301	—	—	(213,873)	(213,873)
1,130,894	1,601,187	—	268,259	3,000,340	1,293,376	—	151,610	1,444,986
341,721	483,828	—	—	825,549	390,818	—	482,877	873,695
—	—	—	376,949	376,949	—	—	(361,408)	(361,408)

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

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2023

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
WEST DEPTFORD TOWNSHIP	47900	Gloucester	\$ 12,552,401	537,469	27,093	639,270	304,678	1,508,510
WESTVILLE BOROUGH	22700	Gloucester	3,120,731	133,623	6,736	156,933	313,639	612,931
WOODBURY CITY	24000	Gloucester	8,575,548	367,188	18,509	436,736	85,638	908,071
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	1,122,307	48,055	2,422	57,157	33,887	141,521
WOOLWICH TOWNSHIP	74200	Gloucester	7,022,727	300,699	15,158	357,654	1,136,999	1,810,510
BAYONNE CITY	20300	Hudson	123,962,785	5,307,838	267,556	6,313,190	10,072,582	21,961,166
EAST NEWARK BOROUGH	34700	Hudson	1,602,064	68,597	3,458	81,590	199,858	353,503
GUTTENBERG TOWN	25600	Hudson	6,761,398	289,510	14,593	344,345	883,488	1,531,936
HARRISON TOWN (HUDSON)	31800	Hudson	24,373,726	1,043,634	52,607	1,241,308	2,055,934	4,393,483
HOBOKEN CITY	23301	Hudson	54,650,811	2,340,038	117,956	2,783,262	7,991,920	13,233,176
HOBOKEN CITY	23302	Hudson	52,996,798	2,269,217	114,386	2,699,027	8,243,309	13,325,939
HUDSON COUNTY	70900	Hudson	142,697,413	6,110,018	307,992	7,267,310	12,477,667	26,162,387
HUDSON COUNTY	70903	Hudson	30,421,361	1,302,582	65,660	1,549,302	4,305,792	7,223,336
JERSEY CITY	38101	Hudson	275,622,047	11,801,583	594,890	14,036,911	6,202,245	32,635,629
JERSEY CITY FIRE DEPT.	38102	Hudson	217,647,574	9,319,233	469,761	11,084,380	20,004,607	40,877,981
KEARNY TOWN	31900	Hudson	62,374,495	2,670,751	134,626	3,176,615	933,250	6,915,242
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	295,052	12,634	637	15,026	59,869	88,166
NORTH BERGEN TOWNSHIP	23701	Hudson	39,308,768	1,683,123	84,842	2,001,921	3,528,960	7,298,846
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	101,185,197	4,332,548	218,393	5,153,171	8,678,260	18,382,372
SECAUCUS TOWN	24600	Hudson	25,782,544	1,103,957	55,648	1,313,056	3,431,057	5,903,718
UNION CITY	22400	Hudson	60,532,017	2,591,860	130,649	3,082,781	1,281,138	7,086,428
WEEHAWKEN TOWNSHIP	27700	Hudson	19,124,480	818,872	41,277	973,974	1,109,370	2,943,493
WEST NEW YORK TOWN	23000	Hudson	43,455,918	1,860,695	93,793	2,213,128	4,079,650	8,247,266
CLINTON TOWN	64500	Hunterdon	3,091,723	132,381	6,673	157,456	248,192	544,702
CLINTON TOWNSHIP	64600	Hunterdon	7,510,145	321,569	16,210	382,477	538,253	1,258,509
DELAWARE TOWNSHIP	64800	Hunterdon	2,016,493	86,342	4,352	102,696	117,882	311,272
FLEMINGTON BOROUGH	65300	Hunterdon	4,855,078	207,885	10,479	247,260	537,573	1,003,197
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	1,559,328	66,767	3,366	79,414	350,374	499,921
FRENCHTOWN BOROUGH	65500	Hunterdon	535,109	22,912	1,155	27,252	333,184	384,503
HIGH BRIDGE BOROUGH	67000	Hunterdon	2,571,023	110,086	5,549	130,937	235,910	482,482
HOLLAND TOWNSHIP	67100	Hunterdon	1,751,719	75,005	3,781	89,212	166,121	334,119
HUNTERDON COUNTY	71000	Hunterdon	6,031,127	258,241	13,017	307,154	602,389	1,180,801
HUNTERDON COUNTY	71003	Hunterdon	5,402,396	231,320	11,660	275,134	1,116,098	1,634,212
LAMBERTVILLE CITY	67700	Hunterdon	2,443,388	104,621	5,274	124,437	280,411	514,743
LEBANON TOWNSHIP	54300	Hunterdon	2,762,027	118,264	5,961	140,665	386,654	651,544
RARITAN TOWNSHIP	61200	Hunterdon	10,870,825	465,467	23,463	553,631	879,059	1,921,620
READINGTON TOWNSHIP	72400	Hunterdon	8,109,569	347,236	17,503	413,005	586,292	1,364,036
TEWKSBURY TOWNSHIP	73300	Hunterdon	3,597,732	154,048	7,765	183,226	927,208	1,272,247
WEST AMWELL TOWNSHIP	74000	Hunterdon	1,335,821	57,197	2,883	68,031	161,110	289,221
EAST WINDSOR TOWNSHIP	50800	Mercer	13,845,221	592,825	29,883	705,111	1,154,853	2,482,672
EWING TOWNSHIP	43100	Mercer	28,273,449	1,210,612	61,024	1,439,913	600,881	3,312,430
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	103,953,059	4,451,062	224,367	5,294,133	41,966,834	51,936,396
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	—	—	—	1,185,698	1,185,698
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	—	—	—	799,656	799,656
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	—	—	—	696,090	696,090
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	—	—	—	986,835	986,835
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	—	—	—	1,123,024	1,123,024
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	—	—	—	325,684	325,684
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	—	—	—	1,110,195	1,110,195
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	—	—	—	802,320	802,320
HIGHTSTOWN BOROUGH	24100	Mercer	4,252,749	182,094	9,179	216,584	578,158	986,015
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	9,369,546	401,185	20,223	477,173	187,500	1,086,081
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	3,124,424	133,782	6,744	159,121	186,902	486,549
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	18,660,227	798,994	40,275	950,330	628,008	2,417,607
MERCER COUNTY	71100	Mercer	68,825,752	2,946,981	148,550	3,505,165	1,982,550	8,583,246
MERCER COUNTY	71103	Mercer	19,766,051	846,343	42,662	1,006,648	3,025,290	4,920,943
PENNINGTON BOROUGH	69800	Mercer	1,499,486	64,205	3,236	76,366	410,270	554,077
PRINCETON	86001	Mercer	20,435,750	875,018	44,108	1,040,754	738,445	2,698,325
PRINCETON BOROUGH	20500	Mercer	—	—	—	—	—	—
PRINCETON TOWNSHIP	25200	Mercer	—	—	—	—	—	—
ROBBINSVILLE TOWNSHIP	73700	Mercer	14,787,604	633,176	31,917	753,105	1,162,373	2,580,571
TRENTON CITY	33401	Mercer	71,376,963	3,056,219	154,057	3,635,094	99,289	6,944,659
TRENTON CITY	33402	Mercer	59,706,795	2,556,525	128,868	3,040,754	—	5,726,147
WEST WINDSOR TOWNSHIP	49700	Mercer	21,158,186	905,951	45,667	1,077,546	774,589	2,803,753
CARTERET BOROUGH	21400	Middlesex	29,281,043	1,253,756	63,199	1,491,228	2,989,512	5,797,695
CRANBURY TOWNSHIP	64700	Middlesex	6,029,525	258,172	13,014	307,072	729,078	1,307,336
DUNELLEN BOROUGH	26100	Middlesex	5,603,426	239,928	12,094	285,372	643,861	1,181,255
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	34,253,423	1,466,663	73,931	1,744,462	1,578,041	4,863,097
EDISON TOWNSHIP	31701	Middlesex	75,528,761	3,233,990	163,018	3,846,537	2,913,258	10,156,803
EDISON TOWNSHIP	31702	Middlesex	49,265,555	2,109,452	106,332	2,509,002	2,946,934	7,671,720
HELMETTA BOROUGH	66900	Middlesex	—	—	—	—	—	—
HIGHLAND PARK BOROUGH	21900	Middlesex	9,395,799	402,309	20,279	478,510	917,361	1,818,459
JAMESBURG BOROUGH	53600	Middlesex	5,036,812	215,666	10,871	256,515	387,553	870,605
METUCHEN BOROUGH	22800	Middlesex	9,828,396	420,832	21,213	500,542	670,072	1,612,659
MIDDLESEX BOROUGH	36900	Middlesex	9,101,220	389,696	19,644	463,508	578,856	1,451,704
MIDDLESEX COUNTY	71200	Middlesex	99,218,072	4,248,319	214,148	5,052,989	702,451	10,217,907
MIDDLESEX COUNTY	71203	Middlesex	19,290,012	825,960	41,635	982,404	3,108,794	4,958,793
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	3,079,680	131,866	6,647	156,842	231,841	527,196
MILLTOWN BOROUGH	58500	Middlesex	5,416,273	231,914	11,690	275,841	140,281	659,726
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	26,513,098	1,135,238	57,225	1,350,262	2,787,949	5,330,674
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	487,675	20,881	1,053	24,836	27,242	74,012
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	5,735,261	245,572	12,379	292,086	960,164	1,510,201
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	7,173,619	307,160	15,483	365,339	832,867	1,520,849
NEW BRUNSWICK CITY	33700	Middlesex	83,526,489	3,576,437	180,280	4,253,846	211,184	8,221,747
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	36,342,149	1,556,098	78,439	1,850,837	3,098,902	6,584,276
OLD BRIDGE TOWNSHIP	47100	Middlesex	32,927,072	1,409,871	71,068	1,676,914	1,109,749	4,267,602
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	1,399,182	59,910	3,020	71,258	342,686	476,874
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	323,885	13,868	699	16,495	304,808	335,870



Deferred inflows of resources					Pension expense			
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
598,638	847,588	—	424,984	1,871,210	684,648	—	(71,223)	613,425
148,831	210,724	—	125,723	485,278	170,215	—	57,475	227,690
408,978	579,055	—	193,409	1,181,442	467,738	1,298	(96,183)	372,853
53,524	75,783	—	666,410	795,717	61,214	—	(172,060)	(110,846)
334,922	474,202	—	420,418	1,229,542	383,042	—	408,845	791,887
5,911,925	8,370,458	—	12,707,331	26,989,714	6,761,327	—	(2,701,962)	4,059,365
76,404	108,178	—	481,763	666,345	87,382	63,694	(60,221)	90,855
322,459	456,556	—	511,479	1,290,494	368,788	—	(7,865)	360,923
1,162,411	1,645,811	—	1,602,873	4,411,095	1,329,421	—	287,810	1,617,231
2,606,359	3,690,239	—	1,350,925	7,847,523	2,980,830	610,486	1,430,715	5,559,031
2,527,477	3,578,554	—	619,840	6,725,871	2,890,615	—	2,212,257	5,102,872
6,805,401	9,635,495	—	13,883,446	30,324,342	7,783,173	708,069	1,437,789	9,929,031
1,450,829	2,054,171	—	—	3,505,000	1,659,279	—	1,274,362	2,933,641
13,144,727	18,611,091	—	7,525,193	39,281,011	15,033,309	—	(3,832,569)	11,200,740
10,379,858	14,696,425	—	2,304,232	27,380,515	11,871,195	24,114	1,403,636	13,298,945
2,974,710	4,211,773	—	3,251,569	10,438,052	3,402,105	325,686	(1,346,039)	2,381,752
14,071	19,923	—	2,114	36,108	16,093	—	13,113	29,206
1,874,680	2,654,284	—	818,253	5,347,217	2,144,026	—	611,123	2,755,149
4,825,636	6,832,425	—	2,667,661	14,325,722	5,518,965	327,209	1,376,044	7,222,218
1,229,599	1,740,940	—	929,821	3,900,360	1,406,263	—	954,499	2,420,289
2,886,840	4,087,362	—	1,755,792	8,729,994	3,301,610	—	327,214	3,628,824
912,068	1,291,361	—	46,844	2,250,273	1,043,110	—	263,840	1,306,950
2,072,462	2,934,316	—	423,250	5,430,028	2,370,225	21,903	1,058,861	3,450,989
147,448	208,765	—	192,104	548,317	168,632	—	85,799	254,431
358,167	507,115	—	316,249	1,181,531	409,627	—	19,085	428,712
96,169	136,162	—	121,549	353,880	109,986	—	19,036	129,022
231,544	327,834	—	—	559,378	264,812	—	192,240	457,052
74,366	105,292	—	244,023	423,681	85,051	—	3,086	88,137
25,520	36,133	—	147,612	209,265	29,187	—	(18,459)	10,728
122,615	173,606	—	35,458	331,679	140,232	—	50,349	190,581
83,541	118,283	—	52,246	254,070	95,544	—	11,766	107,310
287,631	407,246	—	532,611	1,227,488	328,957	7,657	403,034	739,648
257,646	364,791	—	415,916	1,038,353	294,664	50,667	(21,594)	323,737
116,528	164,987	—	50,862	332,377	133,270	—	73,137	206,407
131,724	186,503	—	290,159	608,366	150,650	—	42,292	192,942
518,442	734,041	—	742,185	1,994,668	592,930	—	(30,789)	562,141
386,755	547,590	—	686,947	1,621,292	442,322	35,826	81,836	559,984
171,580	242,933	—	92,085	506,598	196,232	—	219,233	415,465
63,707	90,200	—	334,170	488,077	72,860	—	(74,070)	(1,210)
660,294	934,884	—	1,449,991	3,045,169	755,163	—	(378,911)	376,252
1,348,393	1,909,135	—	2,084,672	5,342,200	1,542,125	177,339	(126,841)	1,592,623
4,957,639	7,019,322	—	2,613,151	14,590,112	5,669,933	21,325	7,020,507	12,711,765
—	—	—	6,172,135	6,172,135	—	—	(835,799)	(835,799)
—	—	—	6,249,237	6,249,237	—	—	(899,501)	(899,501)
—	—	—	4,506,602	4,506,602	—	—	(539,049)	(539,049)
—	—	—	3,175,063	3,175,063	—	—	(156,129)	(156,129)
—	—	—	4,756,489	4,756,489	—	—	(396,892)	(396,892)
—	—	—	5,206,325	5,206,325	—	—	(806,012)	(806,012)
—	—	—	3,298,053	3,298,053	—	—	(79,213)	(79,213)
—	—	—	5,075,787	5,075,787	—	—	(634,484)	(634,484)
202,818	287,162	—	168,934	658,914	231,959	—	201,982	433,941
446,844	632,669	—	527,533	1,607,046	511,045	343	(162,184)	349,204
149,007	210,974	—	103,286	463,267	170,416	64,327	129,527	364,270
889,927	1,260,012	—	1,929,518	4,079,457	1,017,789	3,430	(306,836)	714,383
3,282,378	4,647,387	—	13,983,133	21,912,898	3,753,977	—	(2,947,453)	806,524
942,665	1,334,682	—	1,195,856	3,473,203	1,078,104	39,628	443,932	1,561,664
71,512	101,251	—	—	172,763	81,787	—	110,629	192,416
974,604	1,379,903	—	496,670	2,851,177	1,114,631	—	169,942	1,284,573
—	—	—	—	—	—	—	—	—
705,237	998,518	—	—	1,703,755	806,563	9,392	516,875	1,332,830
3,404,048	4,819,655	—	9,081,697	17,305,400	3,893,128	—	(2,344,388)	1,548,740
2,847,484	4,031,639	—	8,472,893	15,352,016	3,256,600	—	(3,484,525)	(227,925)
1,009,058	1,428,685	—	316,721	2,754,464	1,154,035	—	463,634	1,617,669
1,396,446	1,977,172	—	26,063	3,399,681	1,597,082	—	915,648	2,512,730
287,555	407,137	—	722,186	1,416,878	328,878	—	156,415	485,285
267,234	378,366	—	68,718	714,318	305,629	—	98,270	403,899
1,633,584	2,312,927	—	966,334	4,912,845	1,868,292	—	310,081	2,178,373
3,602,052	5,100,001	—	1,057,470	9,759,523	4,119,581	—	829,789	4,949,370
2,349,530	3,326,605	—	1,018,621	6,694,756	2,687,101	—	309,550	2,996,651
—	—	—	350,265	350,265	—	—	(284,524)	(284,524)
448,096	634,442	—	434,389	1,516,927	512,477	—	(113,437)	399,040
240,211	340,105	—	231,484	811,800	274,724	—	16,914	291,638
468,727	663,652	—	11,866	1,144,245	536,072	21,871	248,121	806,064
434,047	614,550	—	1,385,772	2,434,369	496,410	39,912	167,944	704,266
4,731,822	6,699,597	—	4,999,584	16,431,003	5,411,672	318,178	155,779	5,885,629
919,962	1,302,538	—	217,979	2,440,479	1,052,139	12,472	1,028,194	2,092,805
146,873	207,952	—	309,690	664,515	167,976	5,146	4,868	177,990
258,308	365,728	—	92,970	717,006	295,421	—	48,675	344,096
1,264,440	1,790,269	—	308,964	3,363,673	1,446,109	—	1,137,212	2,583,321
32,258	32,930	—	9,899	66,087	26,599	—	95,333	121,932
273,521	387,268	—	—	660,789	312,820	—	382,326	695,146
342,118	484,391	—	148,314	974,823	391,272	—	161,043	552,315
3,983,473	5,640,039	—	5,914,800	15,538,312	4,555,803	75,370	(984,626)	3,666,547
1,733,198	2,453,966	—	1,419,774	5,606,938	1,982,217	—	911,663	2,893,880
1,570,329	2,223,366	—	801,722	4,595,417	1,795,948	—	126,414	1,922,362
66,729	94,478	—	—	161,207	76,316	—	101,673	177,989
15,446	21,870	—	142,778	180,094	17,666	—	73,500	91,166



Deferred inflows of resources					Pension expense			
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
—	—	—	83,140	83,140	—	—	(90,689)	(90,689)
2,568,396	3,636,489	—	996,113	7,200,998	2,937,413	138,356	789,647	3,865,416
1,449,344	2,052,069	—	1,331,720	4,833,133	1,657,581	—	(525,594)	1,131,987
625,276	885,303	—	572,899	2,083,478	715,113	—	213,650	928,763
46,122	65,303	—	56,360	167,785	52,749	25,742	(17,521)	60,970
1,627,561	2,304,399	—	1,037,413	4,969,373	1,861,403	—	(169,475)	1,691,928
504,194	713,868	—	31,023	1,249,085	576,634	—	530,783	1,107,417
1,572,034	2,225,780	—	—	3,797,814	1,797,897	—	1,233,978	3,031,875
1,080,199	1,529,411	—	406,093	3,015,703	1,235,398	—	779,907	2,015,305
500,229	708,254	—	671,426	1,879,909	572,100	—	187,950	760,050
309,494	438,200	—	908,359	1,656,053	353,961	—	25,057	379,018
3,585,802	5,076,993	—	571,106	9,233,901	4,100,996	—	1,517,577	5,618,573
515,013	729,186	—	—	1,244,199	589,008	—	392,854	981,862
135,248	191,493	—	66,913	393,654	154,680	—	242,223	437,903
83,021	117,547	—	—	200,568	94,950	2,244	306,695	403,889
133,548	189,086	—	—	322,634	152,736	—	203,618	356,354
603,150	853,976	—	761,031	2,218,157	689,809	39,217	(270,152)	458,874
134,637	190,627	—	178,803	504,067	153,981	—	(40,750)	113,231
53,410	75,621	—	325,829	454,860	61,083	—	(4,919)	56,164
2,082,296	2,948,240	—	534,429	5,564,965	2,381,472	—	189,111	2,570,583
208,740	295,547	—	483,450	987,737	238,731	—	(82,166)	156,565
155,571	220,266	—	396,618	772,455	177,922	—	(121,248)	56,674
382,715	541,872	—	475,828	1,400,415	437,703	—	371,663	809,366
324,010	458,753	—	368,707	1,151,470	370,563	—	88,124	458,687
317,682	449,793	—	151,490	918,965	363,325	—	282,920	646,245
145,068	205,395	—	384,488	734,951	165,910	14,169	(169,867)	10,212
299,111	423,500	—	175,177	897,788	342,087	23,809	58,941	424,837
375,741	531,997	—	137,808	1,045,546	429,726	—	227,373	657,099
753,495	1,066,844	—	102,218	1,922,557	861,755	—	197,712	1,059,467
68,598	97,125	—	308,730	474,453	78,454	5,753	(35,203)	49,004
217,220	307,553	—	118,075	642,848	248,429	15,303	587	264,319
477,521	676,103	—	285,468	1,439,092	546,130	—	6,893	553,023
1,111,506	1,573,736	—	1,960,129	4,645,371	1,271,202	—	(330,874)	940,328
615,584	871,580	—	167,685	2,304,849	704,028	—	(137,671)	566,357
204,473	289,505	—	65,054	559,032	233,850	—	14,026	247,876
743,597	1,052,829	—	1,445,020	3,241,446	850,434	—	538,687	1,389,121
1,590,541	2,251,984	—	983,399	4,825,924	1,819,064	1,002	59,873	1,879,939
11,730	16,609	—	119,177	147,516	13,416	—	(64,990)	(51,574)
19,089	27,027	—	106,236	152,352	21,832	—	15,479	37,311
609,598	863,105	—	789,706	2,262,409	697,182	—	130,026	827,208
310,880	440,162	—	251,749	1,002,791	355,546	—	213,954	569,500
—	—	—	—	—	—	—	(340,007)	(340,007)
195,601	276,943	—	1,021,730	1,494,274	223,704	—	(239,326)	(15,622)
1,702,495	2,410,494	—	2,906,489	7,019,478	1,947,103	10,262	(782,638)	1,174,727
1,010,284	1,430,420	—	301,049	2,741,753	1,155,437	49,110	260,067	1,464,614
276,356	391,281	—	246,548	914,185	316,061	—	(72,428)	243,633
1,083,937	1,534,703	—	1,534,321	4,152,961	1,239,673	164,097	(133,931)	1,269,839
362,675	513,497	—	608,753	1,484,925	414,783	616	20,015	435,414
1,862,995	2,637,740	—	1,141,344	5,642,079	2,130,663	2,782	291,213	2,424,658
100,855	142,797	—	35,751	279,403	115,346	—	79,364	194,710
167,293	236,863	—	96,108	500,264	191,329	—	134,542	325,871
7,006,318	9,919,966	—	5,913,516	22,839,800	8,012,958	76,509	(1,967,303)	6,122,164
283,435	401,305	—	132,069	816,809	324,158	—	57,859	382,017
42,446	60,098	—	406,899	509,443	48,544	—	10,038	58,582
1,227,014	1,737,280	—	2,632,255	5,596,549	1,403,307	—	(228,375)	1,174,932
—	—	—	337,501	337,501	—	—	(76,314)	(76,314)
1,008,760	1,428,263	—	930,608	3,367,631	1,153,695	—	(110,951)	1,042,744
217,233	307,571	—	377,967	902,771	248,444	—	132,865	381,309
666,080	943,077	—	633,952	2,243,109	761,780	—	(50,096)	711,684
252,819	357,956	—	1,053,425	1,664,200	289,143	—	(166,581)	122,562
173,120	245,113	—	188,476	606,709	197,993	—	919	198,912
148,052	209,621	—	299,163	656,836	169,323	—	68,453	237,776
266,406	377,194	—	50,257	693,857	304,683	—	102,538	407,221
248,495	351,834	—	97,540	697,869	284,198	19,904	112,876	416,978
223,207	316,030	—	201,752	740,989	255,276	—	(687)	254,589
686,611	972,146	—	1,515,465	3,174,222	785,261	—	(94,755)	690,506
251,186	355,645	—	452,579	1,059,410	287,276	—	278,720	565,996
31,636	44,793	—	475,862	552,291	36,182	395	(326)	36,251
1,166,623	1,651,775	—	973,909	3,792,307	1,334,239	61,617	440,432	1,836,288
—	—	—	278,213	278,213	—	—	(61,298)	(61,298)
38,119	53,971	—	8,222	100,312	43,596	—	113,159	156,755
347,562	492,099	—	230,489	1,070,150	397,499	—	25,088	422,587
358,636	507,778	—	585,666	1,452,080	410,163	11,142	4,029	425,334
217,715	308,254	—	75,245	601,214	248,996	—	85,681	334,677
263,309	372,809	—	381,018	1,017,136	301,141	—	9,157	310,298
376,057	532,444	—	375,038	1,283,539	430,088	—	20,106	450,194
378,817	536,351	—	275,893	1,191,061	433,243	—	82,212	515,455
—	—	—	—	—	—	—	(334,140)	(334,140)
344,941	488,388	—	384,593	1,217,922	394,501	—	531,496	925,997
494,698	700,423	—	564,311	1,759,432	565,774	—	(317,720)	248,054
841,429	1,191,345	—	184,938	2,217,712	962,322	—	934,875	1,897,197
628,070	889,259	—	618,504	2,135,833	718,309	—	21,156	739,465
559,324	791,924	—	457,325	1,808,573	639,686	—	(43,580)	596,106
541,264	766,354	—	177,750	1,485,368	619,031	—	226,610	845,641
56,657	80,219	—	70,391	207,267	64,798	—	48,793	113,591
78,710	111,442	—	13,660	203,812	90,019	—	156,744	246,763
233,455	330,539	—	234,559	798,553	266,997	24,522	129,992	421,511
620,206	878,125	—	267,631	1,765,962	709,315	6,639	(100,511)	615,443
283,397	401,251	—	507,726	1,192,374	324,114	—	23,686	347,800

THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
OF NEW JERSEY

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2023

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources			Total deferred outflows of resources
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	
LINCOLN PARK BOROUGH	5680	Morris	\$ 8,804,608	376,996	19,003	448,402	1,581,784
LONG HILL TOWNSHIP	57800	Morris	7,593,193	325,125	16,389	386,707	1,300,521
MADISON BOROUGH	30900	Morris	11,479,229	491,518	24,776	584,615	1,227,891
MENDHAM BOROUGH	53400	Morris	4,438,749	190,058	9,580	226,057	732,796
MENDHAM TOWNSHIP	53300	Morris	4,528,528	193,903	9,774	230,629	651,388
MONTVILLE TOWNSHIP	39700	Morris	15,714,665	672,870	33,918	800,318	3,328,463
MORRIS COUNTY	71400	Morris	57,303,430	2,453,618	123,681	2,918,355	10,522,887
MORRIS COUNTY	71403	Morris	18,182,985	778,559	39,245	926,025	2,888,242
MORRIS COUNTY_PARK COMMISSION	71404	Morris	—	—	—	—	384,279
MORRIS PLAINS BOROUGH	52500	Morris	5,499,537	235,479	11,870	280,081	422,897
MORRIS TOWNSHIP	51700	Morris	18,529,894	793,413	39,994	943,692	2,518,968
MORRISTOWN TOWN	32900	Morris	27,185,271	1,164,019	58,675	1,384,494	3,917,040
MOUNT ARLINGTON BOROUGH	68800	Morris	5,078,701	217,460	10,962	258,649	532,134
MOUNT OLIVE TOWNSHIP	47700	Morris	18,456,358	790,264	39,835	939,947	2,703,726
MOUNTAIN LAKES BOROUGH	42700	Morris	4,513,481	193,258	9,742	229,863	146,663
NETCONG BOROUGH	69100	Morris	3,584,552	153,483	7,737	182,554	1,159,771
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	38,703,983	1,657,227	83,537	1,971,121	5,669,633
PEQUANNOCK TOWNSHIP	46200	Morris	11,645,949	498,656	25,136	593,106	50,433
RANDOLPH TOWNSHIP	45500	Morris	10,962,945	469,411	23,662	558,322	1,19,307
RIVERDALE BOROUGH	72500	Morris	6,007,596	257,233	12,967	305,956	385,827
ROCKAWAY BOROUGH	39200	Morris	5,351,725	229,150	11,551	272,553	349,658
ROCKAWAY TOWNSHIP	41700	Morris	18,725,895	801,805	40,417	953,674	1,258,161
ROXBURY TOWNSHIP	46800	Morris	15,710,772	672,704	33,909	800,120	530,497
WASHINGTON TWP (MORRIS)	58100	Morris	10,003,423	428,327	21,591	509,455	554,275
WHARTON BOROUGH	42500	Morris	7,062,592	302,406	15,244	359,684	727,353
BARNEGAT TOWNSHIP	63300	Ocean	21,264,084	910,486	45,895	1,082,940	2,484,228
BAY HEAD BOROUGH	59600	Ocean	3,020,825	129,346	6,520	153,845	458,702
BEACH HAVEN BOROUGH	62100	Ocean	4,470,745	191,428	9,649	227,687	721,946
BEACHWOOD BOROUGH	63400	Ocean	6,232,357	266,857	13,452	317,402	755,919
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	23,488,513	1,005,731	50,696	1,196,226	2,050,665
BRICK TOWNSHIP	55500	Ocean	55,652,546	2,382,931	120,118	2,834,279	1,475,786
HARVEY CEDARS BOROUGH	66800	Ocean	2,578,368	110,401	5,565	131,311	431,959
ISLAND HEIGHTS BOROUGH	67400	Ocean	1,290,388	55,252	2,785	65,717	345,044
JACKSON BD FIRE DISTRICT 2	67500	Ocean	1,844,710	78,987	3,982	93,948	364,640
JACKSON TOWNSHIP	49800	Ocean	36,750,569	1,573,586	79,321	1,871,637	4,338,211
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	3,697,530	158,321	7,981	188,308	502,790
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	1,872,863	80,192	4,042	95,381	504,995
LACEY TOWNSHIP	51800	Ocean	17,370,869	743,786	37,492	884,665	1,221,914
LAKEHURST BOROUGH	52700	Ocean	1,785,151	76,437	3,853	90,914	368,416
LAKEWOOD TOWNSHIP	33800	Ocean	55,680,541	2,384,129	120,178	2,835,705	6,347,272
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	7,039,335	301,410	15,193	358,500	3,020,446
LAVALLETTE BOROUGH	67900	Ocean	3,478,612	148,947	7,508	177,159	106,454
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	15,824,439	677,571	34,155	805,909	1,144,524
LONG BEACH TOWNSHIP	55000	Ocean	13,717,386	587,351	29,607	698,601	574,005
MANCHESTER TOWNSHIP	54800	Ocean	28,723,973	1,229,903	61,996	1,462,858	3,220,557
MANTOLOKING BOROUGH	47400	Ocean	3,126,707	133,879	6,749	159,237	822,263
OCEAN COUNTY	71500	Ocean	88,327,477	3,782,006	190,642	4,498,351	3,209,018
OCEAN COUNTY	71503	Ocean	19,924,213	853,115	43,003	1,014,702	1,013,015
OCEAN GATE BOROUGH	69400	Ocean	3,108,530	133,101	6,709	158,312	1,245,839
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	6,817,804	291,925	14,715	347,218	629,313
PINE BEACH BOROUGH	69900	Ocean	1,170,504	50,119	2,526	59,612	75,122
PLUMSTED FIRE DISTRICT 1	85402	Ocean	1,891,737	81,000	4,083	96,343	126,891
PLUMSTED TOWNSHIP	72300	Ocean	2,004,466	85,827	4,326	102,084	415,591
POINT PLEASANT BEACH BOROUGH	46700	Ocean	7,802,640	334,093	16,841	397,374	310,691
POINT PLEASANT BOROUGH	54200	Ocean	12,799,032	548,029	27,625	651,830	851,191
SEASIDE HEIGHTS BOROUGH	54700	Ocean	9,325,706	399,308	20,128	474,941	1,225,959
SEASIDE PARK BOROUGH	55400	Ocean	4,264,012	182,576	9,203	217,158	353,166
SHIP BOTTOM BOROUGH	61600	Ocean	3,246,440	139,006	7,007	165,335	163,685
SOUTH TOMS RIVER BOROUGH	72700	Ocean	2,684,117	114,929	5,793	136,697	442,400
STAFFORD TOWNSHIP	56400	Ocean	20,885,942	894,294	45,079	1,063,682	1,498,730
SURF CITY BOROUGH	73100	Ocean	3,433,826	147,030	7,411	174,878	435,257
TOMS RIVER TOWNSHIP	48700	Ocean	62,727,164	2,685,852	135,387	3,194,576	818,077
TUCKERTON BOROUGH	73400	Ocean	3,400,171	145,588	7,339	173,164	602,320
BLOOMINGDALE BOROUGH	55700	Passaic	5,792,804	248,036	12,503	295,017	358,624
BOROUGH OF WOODLAND PARK	43000	Passaic	10,491,920	449,243	22,645	534,334	1,577,668
CLIFTON CITY	34800	Passaic	92,897,305	3,977,677	200,505	4,731,084	3,055,686
HALEDON BOROUGH	42000	Passaic	6,934,185	296,908	14,966	353,145	1,115,750
HAWTHORNE BOROUGH	28200	Passaic	12,356,840	529,095	26,670	629,311	1,322,212
LITTLE FALLS TWP	41600	Passaic	11,255,042	481,918	24,292	573,198	1,305,823
NORTH HALEDON BOROUGH	41900	Passaic	9,329,532	399,472	20,136	475,135	1,509,806
PASSAIC CITY	22501	Passaic	53,175,411	2,276,865	114,771	2,708,123	3,115,929
PASSAIC CITY	22502	Passaic	33,119,139	1,418,095	71,483	1,686,695	697,456
PASSAIC COUNTY	71600	Passaic	141,759,496	6,069,858	305,968	7,219,544	1,268,698
PASSAIC COUNTY	71603	Passaic	19,645,752	841,192	42,402	1,000,521	943,083
PATERSON CITY	30701	Passaic	105,994,941	4,538,491	228,774	5,398,122	753,707
PATERSON CITY	30702	Passaic	107,706,281	4,611,767	232,468	5,485,277	6,623,902
POMPTON LAKES BOROUGH	40300	Passaic	7,290,979	312,185	15,736	371,316	1,109,285
PROSPECT PARK BOROUGH	43800	Passaic	6,462,147	276,696	13,948	329,105	621,854
RINGWOOD BOROUGH	44900	Passaic	8,316,261	356,086	17,949	423,531	852,641
TOTOWA BOROUGH	40000	Passaic	11,725,138	502,047	25,307	597,139	1,221,540
WANAUKE BOROUGH	40400	Passaic	7,857,586	336,446	16,959	400,172	—
WAYNE TOWNSHIP	29400	Passaic	44,834,052	1,919,704	96,768	2,283,313	—
WEST MILFORD TOWNSHIP	24200	Passaic	14,244,336	609,914	30,744	725,437	824,017
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	4,635,281	198,473	10,005	236,066	772,279
CARNEYS POINT TOWNSHIP	25700	Salem	5,475,061	234,431	11,817	278,834	507,744



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

Schedule of Pension Amounts by Employer and Nonemployer  
As of and for Year ended June 30, 2023

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
ELMER BOROUGH	65100	Salem	\$ 181,966	7,791	393	9,267	120,039
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	3,314,690	141,928	7,154	168,811	330,273
PENNS GROVE BOROUGH	28500	Salem	2,475,417	105,992	5,343	126,068	103,858
PENNSVILLE TOWNSHIP	26800	Salem	5,878,334	251,699	12,688	299,372	310,337
SALEM CITY	20400	Salem	4,971,757	212,881	10,731	253,202	988,780
SALEM COUNTY	71700	Salem	36,575,616	1,566,095	78,943	1,862,727	3,164,359
SALEM COUNTY	71703	Salem	6,907,393	295,761	14,909	351,780	780,993
WOODSTOWN BOROUGH	48500	Salem	2,603,060	111,458	5,618	132,569	394,519
BEDMINSTER TOWNSHIP	42300	Somerset	5,201,962	222,738	11,228	264,926	263,328
BERNARDS TOWNSHIP	53000	Somerset	12,159,088	520,628	26,244	619,239	—
BERNARDSVILLE BORO	42200	Somerset	6,230,929	266,796	13,449	317,329	522,337
BOUND BROOK BOROUGH	43400	Somerset	8,787,236	376,252	18,966	447,517	751,805
BRANCHBURG TOWNSHIP	55800	Somerset	7,559,222	323,671	16,315	384,977	356,531
BRIDGEWATER TWP	59700	Somerset	23,974,710	1,026,549	51,746	1,220,987	577,160
FAR HILLS BOROUGH	65200	Somerset	2,066,483	88,483	4,460	105,242	399,535
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	34,200,611	1,464,402	73,817	1,741,772	—
GREEN BROOK TOWNSHIP	61900	Somerset	7,414,473	317,473	16,003	377,605	544,350
HILLSBOROUGH TOWNSHIP	51200	Somerset	19,279,994	825,531	41,613	981,894	1,087,354
MANVILLE BOROUGH	41000	Somerset	7,888,444	337,767	17,026	401,744	445,529
MONTGOMERY TOWNSHIP	68700	Somerset	10,832,289	463,817	23,380	551,668	773,631
NORTH PLAINFIELD BOROUGH	21300	Somerset	26,662,064	1,141,616	57,546	1,357,849	573,004
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	2,362,622	101,163	5,099	120,324	216,876
RARITAN BOROUGH	46100	Somerset	6,759,755	289,439	14,590	344,262	939,349
SOMERSET COUNTY FINANCE OFFICE	71800	Somerset	35,429,729	1,517,030	76,470	1,804,369	93,778
SOMERSET COUNTY FINANCE OFFICE	71803	Somerset	23,605,665	1,010,747	50,949	1,202,192	3,033,269
SOMERVILLE BOROUGH	21600	Somerset	12,471,702	534,013	26,918	635,160	1,037,888
SOUTH BOUND BROOK BOROUGH	48200	Somerset	3,362,066	143,957	7,257	171,224	431,916
WARREN TOWNSHIP	51300	Somerset	12,188,228	521,876	26,306	620,723	1,032,403
WATCHUNG BOROUGH	29800	Somerset	9,396,662	402,346	20,281	478,554	740,840
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	—	—	—	—
NJ TRANSIT CORPORATION	62300	Statewide	90,956,673	3,894,583	196,317	4,632,251	9,879,564
WATERFRONT COMM OF NY HARBOR	60600	Statewide	616,356	26,391	1,330	31,390	25,378
ANDOVER TOWNSHIP	63200	Sussex	3,927,154	168,153	8,476	200,003	271,395
BYRAM TOWNSHIP	55900	Sussex	4,768,286	204,168	10,292	242,840	89,571
FRANKLIN BOROUGH	65400	Sussex	4,505,762	192,928	9,725	229,470	553,618
HAMBURG BOROUGH	66000	Sussex	2,584,311	110,655	5,578	131,614	527,338
HARDYSTON TOWNSHIP	66700	Sussex	6,800,125	291,168	14,677	346,318	698,831
HOPATCONG BOROUGH	47800	Sussex	8,379,987	358,814	18,087	426,777	445,493
NEWTON TOWN	23600	Sussex	6,671,718	285,670	14,400	339,778	270,547
OGDENSBURG BOROUGH	69500	Sussex	1,822,907	78,053	3,934	92,837	200,909
SPARTA TOWNSHIP	47500	Sussex	12,692,503	543,468	27,395	646,405	1,360,974
STANHOPE BOROUGH	72900	Sussex	2,770,402	118,623	5,980	141,091	322,948
SUSSEX COUNTY	71903	Sussex	22,998,182	984,736	49,638	1,171,254	272,343
VERNON TOWNSHIP	54600	Sussex	11,608,890	497,069	25,056	591,219	917,641
BERKELEY HEIGHTS TOWNSHIP	49300	Union	9,548,641	408,854	20,609	486,294	1,054,930
CLARK TOWNSHIP	52600	Union	13,160,831	563,520	28,406	670,256	1,619,588
CRANFORD TOWNSHIP	25401	Union	17,766,556	760,728	38,346	904,817	1,684,535
CRANFORD TOWNSHIP	25402	Union	9,479,270	405,883	20,460	482,761	1,427,625
ELIZABETH CITY	21001	Union	107,380,528	4,597,819	231,765	5,468,687	5,734,181
ELIZABETH CITY	21002	Union	84,289,363	3,609,102	181,926	4,292,698	4,751,527
FANWOOD BOROUGH	31100	Union	4,638,310	198,603	10,011	236,220	128,327
GARWOOD BOROUGH	29700	Union	5,161,849	221,020	11,141	262,883	248,578
HILLSIDE TOWNSHIP	34301	Union	19,368,114	829,304	41,803	986,381	929,265
HILLSIDE TOWNSHIP	34302	Union	15,817,309	677,266	34,139	805,546	1,719,918
KENILWORTH BOROUGH	31000	Union	8,135,780	348,358	17,560	414,340	272,430
LINDEN CITY	35900	Union	77,152,869	3,303,531	166,523	3,929,250	4,864,912
MOUNTAINSIDE BOROUGH	39500	Union	6,999,114	299,688	15,107	356,452	949,661
NEW PROVIDENCE BOROUGH	50300	Union	9,022,139	386,310	19,473	459,480	174,616
PLAINFIELD CITY	20600	Union	58,102,050	2,487,813	125,405	2,959,028	1,287,410
RAHWAY CITY	34100	Union	35,140,570	1,504,649	75,846	1,789,643	—
ROSELLE BOROUGH	21800	Union	27,999,819	1,198,896	60,433	1,425,978	2,133,806
ROSELLE PARK BOROUGH	25000	Union	11,392,230	487,792	24,588	580,185	1,433,423
SCOTCH PLAINS TOWNSHIP	34500	Union	17,247,989	738,524	37,227	878,407	2,014,681
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	22,805,476	976,485	49,222	1,161,440	1,770,280
SUMMIT CITY	28100	Union	27,852,720	1,192,598	60,116	1,418,486	151,615
UNION COUNTY	72000	Union	21,181,517	906,950	45,717	1,078,735	443,309
UNION COUNTY	72001	Union	19,707,171	843,822	42,535	1,003,649	2,000,807
UNION COUNTY	72003	Union	77,612,764	3,323,223	167,516	3,952,671	5,232,324
UNION TOWNSHIP (UNION)	32600	Union	84,611,298	3,622,886	182,621	4,309,093	3,081,531
WESTFIELD TOWN	20800	Union	29,732,506	1,273,086	64,173	1,514,220	1,657,985
WINFIELD TOWNSHIP	74100	Union	1,951,480	83,558	4,212	99,385	117,281
BELVIDERE TOWN	63500	Warren	1,571,280	67,279	3,391	80,022	369,790
BLAIRSTOWN TOWNSHIP	63600	Warren	2,479,467	106,166	5,352	126,275	623,876
GREENWICH TOWNSHIP (WARREN)	65900	Warren	3,846,487	164,699	8,302	195,894	499,368
HACKETTSTOWN TOWN	56900	Warren	5,813,122	248,906	12,547	296,051	699,515
INDEPENDENCE TWP	60500	Warren	2,683,378	114,897	5,792	136,659	418,311
LOPATCONG TOWNSHIP	50900	Warren	4,425,535	189,493	9,552	225,384	436,627
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	3,787,467	162,172	8,175	192,889	358,315
PHILLIPSBURG TOWN	38800	Warren	12,565,822	538,043	27,121	639,954	904,568
POHATCONG TOWNSHIP	51900	Warren	3,878,425	166,066	8,371	197,521	363,014
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	20,934,936	896,392	45,185	1,066,177	139,818
WASHINGTON TWP (WARREN)	60700	Warren	8,559,455	366,499	18,474	435,917	681,241
Total Employer			11,048,782,843	473,086,762	23,847,162	562,693,623	693,453,091
Total Local Group			13,084,649,602	473,086,762	23,847,162	562,693,623	693,453,091
Total			\$ 17,508,597,135	596,611,886	27,166,407	670,455,509	718,700,255
							2,012,934,057

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

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
8,678	12,287	—	—	20,965	9,925	600	41,661	52,186
158,081	223,821	—	200,079	581,981	180,794	—	30,246	211,040
118,055	167,150	—	854,992	1,140,197	135,017	—	(254,765)	(119,748)
280,344	396,928	—	808,649	1,485,921	320,623	—	(211,469)	109,154
237,109	335,713	—	311,875	884,697	271,176	—	218,392	489,568
1,744,332	2,469,731	—	1,325,261	5,539,324	1,994,951	22,165	1,118	2,018,234
329,421	466,415	—	486,869	1,282,705	376,751	7,859	(159,060)	225,550
124,143	175,769	—	227,827	527,739	141,979	—	48,381	190,360
248,087	351,257	—	454,342	1,053,686	283,732	1,168	46,527	331,427
579,881	821,030	—	1,272,426	2,673,337	663,196	—	(389,210)	273,986
297,160	420,737	—	429,252	1,147,149	339,855	2,808	23,336	365,999
419,073	593,349	—	409,567	1,421,989	479,284	—	146,867	626,151
360,508	510,429	—	991,107	1,862,044	412,304	—	(312,346)	99,958
1,143,381	1,618,867	—	924,456	3,686,704	1,307,658	12,161	(320,692)	999,127
98,553	139,537	—	88,628	326,718	112,713	1,035	112,616	226,364
1,631,066	2,309,361	—	2,552,657	6,493,084	1,865,411	—	(1,058,666)	806,845
353,605	500,655	—	285,235	1,139,495	404,409	—	183,331	587,740
919,485	1,301,862	—	1,002,173	3,223,520	1,051,593	1,166	13,211	1,065,970
376,209	532,659	—	862,429	1,771,297	430,261	—	(285,832)	144,429
516,604	731,439	—	210,823	1,458,866	590,828	—	194,663	785,491
1,271,544	1,800,328	—	935,836	4,007,708	1,454,234	25,633	109,014	1,588,881
112,676	159,534	—	96,822	369,032	128,865	—	(9,126)	119,739
322,380	456,445	—	9,911	788,736	368,699	—	212,420	581,119
1,689,684	2,392,356	—	3,266,840	7,348,880	1,932,451	20,154	(1,073,254)	879,351
1,125,781	1,593,948	—	57,439	2,777,168	1,287,529	9,069	786,079	2,082,677
594,790	842,139	—	20,000	1,456,929	680,247	—	284,183	964,430
160,341	227,020	—	1,184,088	1,571,449	183,378	—	(118,355)	65,023
581,270	822,997	—	27,696	1,431,963	664,785	—	287,542	952,327
448,137	634,500	—	1,132,938	2,215,575	512,524	1,487	(177,982)	336,029
—	—	—	—	—	—	—	(686,576)	(686,576)
4,337,826	6,141,755	—	295,344	10,774,925	4,961,069	14,143	3,852,759	8,827,971
29,395	41,619	—	21,078	92,092	33,618	4,484	8,697	46,799
187,290	265,177	—	210,525	662,992	214,200	—	75,505	289,705
227,405	321,974	—	634,839	1,184,218	260,078	—	(95,905)	164,173
214,885	304,247	—	233,469	752,601	245,759	—	84,797	330,556
123,249	174,503	—	49,295	347,047	140,957	—	123,096	264,053
324,306	459,171	—	125,865	909,342	370,901	—	169,823	540,724
399,651	565,850	—	429,323	1,394,824	457,071	—	(9,661)	447,410
318,182	450,501	—	1,655,694	2,424,377	363,897	17,849	(459,659)	(77,913)
86,936	123,090	—	71,158	281,184	99,427	—	(17,046)	82,381
605,320	857,048	—	140,684	1,603,052	692,290	92,187	101,984	886,461
132,124	187,069	—	171,751	490,944	151,107	—	32,097	183,204
1,096,809	1,552,928	—	5,124,467	7,774,204	1,254,395	103,340	(1,637,357)	(279,622)
553,641	783,878	—	14,951	1,352,470	633,186	—	302,878	936,064
455,385	644,762	—	641,653	1,741,800	520,813	—	95,096	615,909
627,655	888,671	—	555,379	2,071,705	717,834	—	173,560	891,394
847,307	1,199,668	—	1,025,248	3,072,223	969,045	19,933	235,547	1,224,525
452,077	640,078	—	351,423	1,443,578	517,030	11,617	214,466	743,113
5,121,099	7,250,759	—	414,457	12,786,315	5,856,877	—	305,443	6,162,320
4,019,855	5,691,552	—	92,312	9,803,719	4,597,412	—	760,369	5,357,781
221,206	313,197	—	1,225,735	1,760,138	252,988	10,900	(289,216)	(25,328)
246,174	348,548	—	63,058	657,780	281,544	261	41,043	322,848
923,687	1,307,812	—	1,589,553	3,821,052	1,056,399	48,193	(386,319)	708,273
754,345	1,068,047	—	1,924,169	3,746,561	862,727	37,783	(235,400)	665,110
388,005	549,360	—	1,048,694	1,986,059	443,752	—	(154,597)	289,155
3,679,507	5,209,667	—	3,785,577	12,674,751	4,208,165	—	(272,272)	3,935,893
333,796	472,608	—	1,345,397	2,151,801	381,754	2,569	(370,552)	13,771
430,276	609,211	—	73,139	1,112,626	492,096	—	42,084	534,180
2,770,952	3,923,281	—	3,670,524	10,364,757	3,169,072	31,429	(1,039,606)	2,160,895
1,675,893	2,372,831	—	3,661,040	7,709,764	1,916,679	78,458	(1,420,729)	574,408
1,335,343	1,890,659	—	2,333,200	5,559,202	1,527,200	1,944	(276,129)	1,253,015
543,308	769,249	—	439,805	1,752,362	621,369	—	78,057	699,426
822,576	1,164,653	—	216,541	2,203,770	940,761	—	281,838	1,223,426
1,087,619	1,539,916	—	741,785	3,369,320	1,243,884	981	337,564	1,582,429
1,328,328	1,880,726	—	878,669	4,087,723	1,519,177	2,993	(262,147)	1,260,023
1,010,170	1,430,260	—	39,725,499	42,165,929	1,155,308	3,999	(9,557,960)	(8,398,653)
939,857	1,330,706	—	—	2,270,563	1,074,892	—	1,118,001	2,192,893
3,701,440	5,240,721	—	1,456,772	10,396,933	4,233,249	171,390	2,065,609	6,490,248
4,035,208	5,713,290	—	1,723,873	11,472,371	4,614,971	—	(90,511)	4,524,460
1,417,977	2,007,657	—	74,473	3,500,107	1,621,706	12,614	417,459	2,051,779
93,068	131,772	—	570,305	795,145	106,440	—	(15,311)	91,129
74,936	106,099	—	374,338	555,373	85,703	—	57,471	143,174
118,249	167,423	—	—	285,672	135,238	—	368,703	503,941
183,443	259,730	—	1,180	444,353	209,800	—	351,200	561,000
277,234	392,525	—	809,224	1,478,983	317,066	—	65,626	382,692
127,973	181,192	—	71,033	380,198	146,360	—	86,604	232,964
211,059	298,830	—	750,322	1,260,211	241,383	—	(4,107)	237,276
180,629	255,745	—	564,009	1,000,383	206,581	—	19,722	226,303
599,278	848,494	—	630,766	2,078,538	685,380	—	216,564	901,944
184,966	261,887	—	461,773	908,626	211,542	—	(48,572)	162,970
998,411	1,413,610	—	824,507	3,236,528	1,141,859	391	(192,944)	949,306
408,210	577,968	—	737,125	1,723,303	466,860	—	42,460	509,320
526,928,921	746,057,589	—	693,453,091	1,966,439,601	602,636,043	10,598,994	—	613,235,037
526,928,921	746,057,589	—	693,453,091	1,966,439,601	834,211,699	10,598,994	—	844,810,693
599,211,617	852,340,945	—	718,700,255	2,170,252,817	1,148,961,640	10,619,869	—	1,159,581,509

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

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

June 30, 2023

**(1) Plan Description**

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

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

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

**(2) Basis of Presentation**

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

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

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



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June 30, 2023

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, 2022 through June 30, 2023. 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, 2023 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2023.

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, 2023 State special funding situation net pension liability amount of \$2,035,866,759 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 \$231,575,656, for the fiscal year ending June 30, 2023, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2023. 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 2023, the State contributed an amount more 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

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

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of  
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June 30, 2023

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, 2023 is as follows:

	<b>State</b>	<b>Local</b>	<b>Total</b>
Total pension liability	\$ 6,224,656,704	43,851,174,717	50,075,831,421
Plan fiduciary net position	1,800,709,171	30,766,525,115	32,567,234,286
Net pension liability	\$ 4,423,947,533	13,084,649,602	17,508,597,135

**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of  
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June 30, 2023

*Actuarial Assumptions*

The collective total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. This actuarial valuation used the following actuarial assumptions:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	
Through	All future years 3.25 - 16.25% based on years of service
Thereafter	Not Applicable
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% 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, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

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

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of  
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June 30, 2023

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2023) 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, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	28.00%	8.98%
Non-U.S. Developed Markets Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Markets Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

*Discount Rate*

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2023. 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.

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

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

June 30, 2023

*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, 2023, 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	\$	5,163,176,931	4,423,947,533	3,808,103,818
Local		<u>18,231,168,038</u>	<u>13,084,649,602</u>	<u>8,798,829,362</u>
Total	\$	<u><u>23,394,344,969</u></u>	<u><u>17,508,597,135</u></u>	<u><u>12,606,933,180</u></u>

**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of  
Pension Amounts by Employer and Nonemployer

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2023:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
<b>Deferred Outflows of Resources:</b>						
State:						
Differences between expected and actual experience	2022	6.22 years	32,206,344	—	6,169,798	26,036,546
	2023	6.16 years	—	116,381,713	18,893,135	97,488,578
Subtotal			32,206,344	116,381,713	25,062,933	123,525,124
Changes of assumptions	2021	6.17 years	4,366,325	—	1,047,080	3,319,245
Differences between projected and actual investment earnings on pension plan investments	2019	5 years	8,656,833	—	8,656,833	—
	2020	5 years	42,420,794	—	21,210,398	21,210,396
	2021	5 years	(140,839,941)	—	(46,946,647)	(93,893,294)
	2022	5 years	243,054,496	—	60,763,624	182,290,872
	2023	5 years	—	(2,307,611)	(461,523)	(1,846,088)
Subtotal			153,292,182	(2,307,611)	43,222,685	107,761,886
Subtotal State			189,864,851	114,074,102	69,332,698	234,606,255
Local:						
Differences between expected and actual experience	2018	5.73 years	9,157,198	—	9,157,198	—
	2020	5.90 years	36,297,254	—	12,516,295	23,780,959
	2022	6.22 years	472,638,219	—	90,543,720	382,094,499
	2023	6.16 years	—	80,236,750	13,025,446	67,211,304
Subtotal			518,092,671	80,236,750	125,242,659	473,086,762
Changes of assumptions	2021	6.17 years	31,369,927	—	7,522,765	23,847,162
Differences between projected and actual investment earnings on pension plan investments	2019	5 years	37,148,123	—	37,148,123	—
	2020	5 years	516,386,391	—	258,193,196	258,193,195
	2021	5 years	(2,905,283,895)	—	(968,427,965)	(1,936,855,930)
	2022	5 years	3,399,899,272	—	849,974,818	2,549,924,454
	2023	5 years	—	(385,710,118)	(77,142,022)	(308,568,096)
Subtotal			1,048,149,891	(385,710,118)	99,746,150	562,693,623
Subtotal Local			1,597,612,489	(305,473,368)	232,511,574	1,059,627,547
Total Deferred Outflows of Resources			\$ 1,787,477,340	(191,399,266)	301,844,272	1,294,233,802

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

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

June 30, 2023

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
<b>Deferred Inflows of Resources:</b>						
State:						
Difference between expected and actual experience	2018	5.73 years	3,083,280	—	3,083,280	—
	2019	5.92 years	22,981,897	—	11,969,738	11,012,159
	2020	5.90 years	3,114,795	—	1,074,067	2,040,728
	2021	6.17 years	77,914,292	—	18,684,483	59,229,809
Subtotal			107,094,264	—	34,811,568	72,282,696
Changes of assumptions	2018	5.73 years	33,642,156	—	33,642,156	—
	2019	5.92 years	80,101,804	—	41,719,691	38,382,113
	2020	5.90 years	54,152,872	—	18,673,405	35,479,467
	2022	6.22 years	40,104,661	—	7,682,885	32,421,776
Subtotal			208,001,493	—	101,718,137	106,283,356
Subtotal State			315,095,757	—	136,529,705	178,566,052
Local:						
Difference between expected and actual experience	2019	5.92 years	21,890,419	—	11,401,259	10,489,160
	2021	6.17 years	679,354,512	—	162,914,751	516,439,761
Subtotal			701,244,931	—	174,316,010	526,928,921
Changes of assumptions	2018	5.73 years	230,027,593	—	230,027,593	—
	2019	5.92 years	528,061,664	—	275,032,116	253,029,548
	2020	5.90 years	384,661,048	—	132,641,741	252,019,307
	2022	6.22 years	298,119,808	—	57,111,074	241,008,734
			1,440,870,113	—	694,812,524	746,057,589
Subtotal			2,142,115,044	—	869,128,534	1,272,986,510
Subtotal Local			\$ 2,457,210,801	—	1,005,658,239	1,451,552,562
Total Deferred Inflows of Resources						

**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of  
Pension Amounts by Employer and Nonemployer

June 30, 2023

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

	<b>State</b>	<b>Local</b>	<b>Total</b>
Year ending June 30:			
2024	\$ (34,833,248)	(429,980,024)	(464,813,272)
2025	(4,674,623)	(412,641,967)	(417,316,590)
2026	60,044,747	663,898,900	723,943,647
2027	13,920,171	(57,100,573)	(43,180,402)
2028	18,560,253	20,380,627	38,940,880
Thereafter	3,022,903	2,084,074	5,106,977
Total	\$ 56,040,203	(213,358,963)	(157,318,760)

*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 6.16, 6.22, 6.17, 5.90, 5.92, and 5.73 years for the 2023, 2022, 2021, 2020, 2019, and 2018 amounts, respectively.



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

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

June 30, 2023

**(7) Pension Expense**

The components of allocable pension expense, which exclude pension expense related to specific liabilities of individual employers, for the year ending June 30, 2023 are as follows:

	<b>State</b>	<b>Local</b>	<b>Total</b>
Service cost	\$ 120,233,875	813,226,096	933,459,971
Interest on total pension liability	411,096,299	2,944,126,172	3,355,222,471
Current period benefit changes	14,840,251	97,828,975	112,669,226
Member contributions	(53,703,766)	(385,533,004)	(439,236,770)
Administrative expense	1,608,481	9,631,171	11,239,652
Expected investment return net of investment expenses	(112,107,317)	(1,997,851,757)	(2,109,959,074)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	(9,748,635)	(49,073,351)	(58,821,986)
Changes in assumptions	(100,671,057)	(687,289,759)	(787,960,816)
Differences between projected and actual earnings on pension plan investments	43,222,685	99,746,150	142,968,835
Total pension expense	314,770,816	844,810,693	1,159,581,509
Less pension expense related to specific liabilities of individual employers	20,875	10,598,994	10,619,869
Total allocable pension expense	\$ 314,749,941	834,211,699	1,148,961,640

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2023

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
ABSECON CITY	56600	Atlantic	\$ 151,005	0.06485780%
ATLANTIC CITY	30801	Atlantic	1,339,474	0.57531431%
ATLANTIC CITY	30802	Atlantic	1,136,056	0.48794473%
ATLANTIC COUNTY	70100	Atlantic	1,198,371	0.51470950%
ATLANTIC COUNTY	70103	Atlantic	489,107	0.21007519%
BRIGANTINE CITY	50201	Atlantic	205,585	0.08830033%
BRIGANTINE CITY	50202	Atlantic	226,690	0.09736509%
BUENA BOROUGH	58900	Atlantic	—	0.00000000%
EGG HARBOR CITY	59900	Atlantic	66,461	0.02854551%
EGG HARBOR TOWNSHIP	58200	Atlantic	527,377	0.22651245%
GALLOWAY TOWNSHIP	53800	Atlantic	342,499	0.14710594%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	311,177	0.13365290%
HAMMONTON TOWN	36500	Atlantic	168,148	0.07222085%
LINWOOD CITY	54400	Atlantic	107,724	0.04626828%
LONGPORT BOROUGH	38700	Atlantic	77,701	0.03337317%
MARGATE CITY	32800	Atlantic	448,558	0.19265909%
MULLICA TOWNSHIP	68900	Atlantic	67,736	0.02909313%
NORTHFIELD CITY	45400	Atlantic	153,267	0.06582935%
PLEASANTVILLE CITY	35100	Atlantic	588,541	0.25278286%
SOMERS POINT CITY	33500	Atlantic	176,407	0.07576815%
VENTNOR CITY	32100	Atlantic	492,070	0.21134782%
ALLENDALE BOROUGH	52000	Bergen	134,522	0.05777823%
ALPINE BOROUGH	46000	Bergen	124,188	0.05333969%
BERGEN COUNTY	70200	Bergen	4,734,585	2.03354042%
BERGENFIELD BOROUGH	29000	Bergen	373,071	0.16023684%
BOGOTA BOROUGH	28900	Bergen	105,941	0.04550247%
CARLSTADT BOROUGH	21700	Bergen	231,072	0.09924719%
CLIFFSIDE PARK BOROUGH	25300	Bergen	295,931	0.12710463%
CLOSTER BOROUGH	38400	Bergen	167,970	0.07214440%
CRESSKILL BOROUGH	31200	Bergen	223,329	0.09592151%
DEMAREST BOROUGH	37500	Bergen	120,902	0.05192833%
DUMONT BOROUGH	27800	Bergen	220,764	0.09481982%
EAST RUTHERFORD BOROUGH	22100	Bergen	380,693	0.16351055%
EDGEWATER BOROUGH	44300	Bergen	293,154	0.12591188%
ELMWOOD PARK BOROUGH	33100	Bergen	384,276	0.16504948%
EMERSON BOROUGH	43500	Bergen	158,345	0.06801039%
ENGLEWOOD CITY	27201	Bergen	690,104	0.29640494%
ENGLEWOOD CITY	27202	Bergen	359,168	0.15426540%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	232,947	0.10005252%
FAIR LAWN BOROUGH	32300	Bergen	543,199	0.23330812%
FAIRVIEW BOROUGH	26600	Bergen	265,098	0.11386162%
FORT LEE BOROUGH	42900	Bergen	882,937	0.37922819%
FRANKLIN LAKES BOROUGH	43900	Bergen	178,068	0.07648157%
GARFIELD CITY	35800	Bergen	466,598	0.20040741%
GLEN ROCK BOROUGH	26900	Bergen	184,117	0.07907966%
HACKENSACK CITY	28000	Bergen	1,660,576	0.71323008%
HARRINGTON PARK BOROUGH	44500	Bergen	106,121	0.04557978%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	292,850	0.12578131%
HAWORTH BOROUGH	41500	Bergen	100,155	0.04301734%
HILLSDALE BOROUGH	28800	Bergen	132,482	0.05690203%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2023

<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	\$ 131,981	0.05668685%
LEONIA BOROUGH	23100	Bergen	153,234	0.06581517%
LITTLE FERRY BOROUGH	29500	Bergen	197,427	0.08479640%
LODI BOROUGH	41100	Bergen	403,829	0.17344764%
LYNDHURST TOWNSHIP	24800	Bergen	437,168	0.18776700%
MAHWAH TOWNSHIP	30600	Bergen	432,843	0.18590937%
MAYWOOD BOROUGH	37400	Bergen	197,670	0.08490077%
MIDLAND PARK BOROUGH	54000	Bergen	153,626	0.06598354%
MONTVALE BOROUGH	24300	Bergen	214,701	0.09221572%
MOONACHIE BOROUGH	48000	Bergen	149,996	0.06442443%
NEW MILFORD BOROUGH	27300	Bergen	243,437	0.10455805%
NORTH ARLINGTON BOROUGH	34000	Bergen	224,910	0.09660056%
NORTHVALE BOROUGH	48400	Bergen	121,236	0.05207179%
NORWOOD BOROUGH	43700	Bergen	135,987	0.05840746%
OAKLAND BOROUGH	49600	Bergen	203,597	0.08744647%
OLD TAPPAN BOROUGH	48900	Bergen	89,632	0.03849763%
ORADELL BOROUGH	23200	Bergen	172,847	0.07423911%
PALISADES PARK BOROUGH	35000	Bergen	281,165	0.12076252%
PARAMUS BOROUGH	27400	Bergen	946,136	0.40637264%
PARK RIDGE BOROUGH	43200	Bergen	173,936	0.07470684%
RAMSEY BOROUGH	36800	Bergen	272,060	0.11685185%
RIDGEFIELD BOROUGH	27500	Bergen	232,215	0.09973812%
RIDGEFIELD PARK VILLAGE	35200	Bergen	260,725	0.11198338%
RIDGEWOOD VILLAGE	32000	Bergen	745,928	0.32038177%
RIVER EDGE BOROUGH	20100	Bergen	187,322	0.08045623%
RIVER VALE TOWNSHIP	48300	Bergen	211,817	0.09097702%
ROCHELLE PARK TOWNSHIP	42800	Bergen	177,015	0.07602929%
RUTHERFORD BOROUGH	31600	Bergen	367,666	0.15791536%
SADDLE BROOK TOWNSHIP	24400	Bergen	252,488	0.10844552%
SADDLE RIVER BOROUGH	50400	Bergen	152,751	0.06560772%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	168,513	0.07237762%
TEANECK TOWNSHIP	21500	Bergen	1,254,205	0.53869063%
TENAFLY BOROUGH	31400	Bergen	320,013	0.13744803%
UPPER SADDLE RIVER BORO	48800	Bergen	161,258	0.06926154%
WALDWICK BOROUGH	49001	Bergen	147,563	0.06337944%
WALLINGTON BOROUGH	34600	Bergen	189,322	0.08131525%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	176,388	0.07575999%
WESTWOOD BOROUGH	40200	Bergen	218,792	0.09397284%
WOODCLIFF LAKE BOROUGH	47000	Bergen	152,224	0.06538137%
WOOD-RIDGE BOROUGH	33300	Bergen	233,618	0.10034072%
WYCKOFF TOWNSHIP	47200	Bergen	184,411	0.07920593%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	27,824	0.01195062%
BORDENTOWN CITY	37900	Burlington	83,831	0.03600605%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	34,708	0.01490735%
BORDENTOWN TWP	52200	Burlington	145,665	0.06256423%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	68,946	0.02961283%
BURLINGTON CITY	41300	Burlington	202,132	0.08681724%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	796,060	0.34191385%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	249,093	0.10698735%
BURLINGTON TOWNSHIP	54500	Burlington	263,364	0.11311685%
BURLINGTON TWP FIRE DISTRICT 1	86502	Burlington	25,253	0.01084636%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2023

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
CHESTERFIELD TOWNSHIP	76000	Burlington	\$ 52,454	0.02252939%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	20,981	0.00901150%
CINNAMINSON TOWNSHIP	29200	Burlington	168,909	0.07254771%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	80,563	0.03460242%
DELANCO TOWNSHIP	45300	Burlington	79,298	0.03405910%
DELTRAN TOWNSHIP	61700	Burlington	170,356	0.07316920%
EASTAMPTON TOWNSHIP	59000	Burlington	93,292	0.04006963%
EDGEWATER PARK TOWNSHIP	61800	Burlington	97,192	0.04174471%
EVESHAM TOWNSHIP	55200	Burlington	532,762	0.22882535%
EVESHAM TWP FIRE DISTRICT 1	86504	Burlington	220,926	0.09488940%
FLORENCE TOWNSHIP	36300	Burlington	203,904	0.08757833%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	28,662	0.01231055%
LUMBERTON TOWNSHIP	61400	Burlington	105,519	0.04532122%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	74,475	0.03198758%
MAPLE SHADE TOWNSHIP	29300	Burlington	233,240	0.10017836%
MEDFORD LAKES BOROUGH	62900	Burlington	55,411	0.02379945%
MEDFORD TOWNSHIP	49500	Burlington	253,572	0.10891111%
MOORESTOWN TOWNSHIP	39600	Burlington	218,781	0.09396811%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	7,659	0.00328960%
MOUNT HOLLY TOWNSHIP	39800	Burlington	123,541	0.05306180%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	331,797	0.14250935%
MOUNT LAUREL TOWNSHIP	49900	Burlington	468,933	0.20141031%
NEW HANOVER TOWNSHIP	69200	Burlington	9,949	0.00427317%
NORTH HANOVER TOWNSHIP	69300	Burlington	27,046	0.01161646%
PALMYRA BOROUGH	38300	Burlington	77,743	0.03339121%
PEMBERTON BOROUGH	69700	Burlington	22,256	0.00955912%
PEMBERTON TOWNSHIP	62800	Burlington	243,829	0.10472642%
RIVERSIDE TOWNSHIP	25100	Burlington	117,750	0.05057452%
RIVERTON BOROUGH	37100	Burlington	27,811	0.01194504%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	48,331	0.02075853%
WESTAMPTON TOWNSHIP	62200	Burlington	197,211	0.08470363%
WILLINGBORO TOWNSHIP	49100	Burlington	515,127	0.22125098%
AUDUBON BOROUGH	23400	Camden	97,223	0.04175802%
BARRINGTON BOROUGH	48100	Camden	71,275	0.03061316%
BELLMAWR BOROUGH	37300	Camden	141,017	0.06056788%
BERLIN BOROUGH	52800	Camden	104,568	0.04491275%
BERLIN TOWNSHIP	52300	Camden	83,786	0.03598673%
BROOKLAWN BOROUGH	47300	Camden	41,263	0.01772277%
CAMDEN CITY	21201	Camden	—	0.00000000%
CAMDEN CITY	21202	Camden	1,069,159	0.45921196%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	1,964,643	0.84382918%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	595,430	0.25574173%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	9,338	0.00401074%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	1,547,359	0.66460251%
CHERRY HILL FIRE DIST 13	75800	Camden	566,530	0.24332896%
CHERRY HILL TOWNSHIP	33000	Camden	873,941	0.37536434%
CHESILHURST BOROUGH	59800	Camden	40,866	0.01755226%
CLEMENTON BOROUGH	64400	Camden	70,770	0.03039626%
COLLINGSWOOD BOROUGH	25801	Camden	132,066	0.05672336%
COLLINGSWOOD BOROUGH	25802	Camden	79,706	0.03423434%
GIBBSBORO BOROUGH	65600	Camden	19,929	0.00855966%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2023

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
GLOUCESTER CITY	32200	Camden	\$ 326,826	0.14037426%
GLOUCESTER TOWNSHIP	48600	Camden	1,030,910	0.44278372%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	30,405	0.01305918%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	38,962	0.01673448%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	15,974	0.00686096%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	20,341	0.00873661%
HADDON HEIGHTS BOROUGH	40500	Camden	101,702	0.04368179%
HADDON TOWNSHIP	22200	Camden	148,187	0.06364745%
HADDON TWP FIRE DISTRICT 1	85102	Camden	22,790	0.00978848%
HADDONFIELD BOROUGH	38600	Camden	129,968	0.05582225%
HI-NELLA BOROUGH	77100	Camden	5,235	0.00224847%
LAUREL SPRINGS BOROUGH	67800	Camden	38,303	0.01645143%
LAWNSIDE BOROUGH	68000	Camden	30,353	0.01303685%
LINDENWOLD BOROUGH	55300	Camden	257,128	0.11043844%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	0.00000000%
MAGNOLIA BOROUGH	60800	Camden	67,706	0.02908024%
MERCHANTVILLE BOROUGH	38900	Camden	75,818	0.03256441%
MOUNT EPHRAIM BOROUGH	37200	Camden	75,277	0.03233205%
OAKLYN BOROUGH	33600	Camden	62,720	0.02693872%
PENNSAUKEN TOWNSHIP	20900	Camden	613,189	0.26336936%
PINE HILL BOROUGH	55100	Camden	131,476	0.05646995%
PINE HILL FIRE DISTRICT 1	77200	Camden	17,848	0.00766585%
PINE VALLEY BOROUGH	70000	Camden	—	0.00000000%
RUNNEMEDE BOROUGH	38500	Camden	99,100	0.04256421%
SOMERDALE BOROUGH	61000	Camden	90,375	0.03881675%
STRATFORD BOROUGH	61500	Camden	88,094	0.03783705%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	0.00000000%
VOORHEES TOWNSHIP	53100	Camden	542,943	0.23319817%
WATERFORD TOWNSHIP	53200	Camden	125,417	0.05386756%
WINSLOW TOWNSHIP	53500	Camden	539,875	0.23188044%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	125,281	0.05380915%
WOODLYNNE BOROUGH	51400	Camden	19,804	0.00850597%
AVALON BOROUGH	57400	Cape May	103,553	0.04447680%
CAPE MAY CITY	44400	Cape May	191,529	0.08226317%
CAPE MAY COUNTY	70500	Cape May	745,421	0.32016401%
LOWER TOWNSHIP	57600	Cape May	253,618	0.10893087%
MIDDLE TOWNSHIP	57900	Cape May	291,742	0.12530542%
NORTH WILDWOOD CITY	26000	Cape May	229,636	0.09863042%
OCEAN CITY	20700	Cape May	868,655	0.37309396%
SEA ISLE CITY	57700	Cape May	153,291	0.06583966%
STONE HARBOR BOROUGH	57500	Cape May	106,977	0.04594744%
WEST WILDWOOD BOROUGH	59200	Cape May	11,515	0.00494578%
WILDWOOD CITY	34900	Cape May	391,485	0.16814580%
WILDWOOD CREST BOROUGH	53700	Cape May	125,195	0.05377221%
BRIDGETON CITY	36200	Cumberland	420,306	0.18052464%
CUMBERLAND COUNTY	70600	Cumberland	509,731	0.21893336%
CUMBERLAND COUNTY	70603	Cumberland	211,405	0.09080006%
MILLVILLE CITY	22600	Cumberland	459,219	0.19723807%
VINELAND CITY	26500	Cumberland	994,571	0.42717584%
BELLEVILLE TOWNSHIP	35400	Essex	1,176,411	0.50527751%
BLOOMFIELD TOWNSHIP	32700	Essex	1,312,434	0.56370043%

**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
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As of and for Year ended June 30, 2023

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
CALDWELL BOROUGH	40800	Essex	\$ 149,626	0.06426551%
CEDAR GROVE TOWNSHIP	28700	Essex	287,102	0.12331250%
EAST ORANGE CITY	23800	Essex	2,218,890	0.95303020%
ESSEX COUNTY	70700	Essex	5,768,177	2.47747608%
ESSEX COUNTY COLLEGE	62700	Essex	17,329	0.00744294%
ESSEX FELS BOROUGH	27900	Essex	94,670	0.04066149%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	292,382	0.12558030%
GLEN RIDGE BOROUGH	25500	Essex	153,183	0.06579327%
IRVINGTON TOWNSHIP	29100	Essex	1,560,161	0.67010107%
LIVINGSTON TOWNSHIP	36000	Essex	585,394	0.25143119%
MAPLEWOOD TOWNSHIP	23900	Essex	767,239	0.32953501%
MILLBURN TOWNSHIP	26300	Essex	758,862	0.32593703%
MONTCLAIR TOWNSHIP	28300	Essex	1,363,407	0.58559372%
NEWARK CITY	21101	Essex	6,307,159	2.70897297%
NEWARK CITY	21102	Essex	4,440,855	1.90738114%
NORTH CALDWELL BOROUGH	38000	Essex	125,873	0.05406341%
NUTLEY TOWNSHIP	32500	Essex	777,081	0.33376223%
ORANGE CITY	24900	Essex	1,257,885	0.54027122%
ROSELAND BOROUGH	43600	Essex	176,584	0.07584418%
SOUTH ORANGE VILLAGE	35600	Essex	501,932	0.21558363%
VERONA TOWNSHIP	34200	Essex	245,005	0.10523152%
WEST CALDWELL TOWNSHIP	36100	Essex	219,752	0.09438516%
WEST ORANGE TOWNSHIP	24700	Essex	1,356,094	0.58245273%
CLAYTON BOROUGH	64300	Gloucester	88,273	0.03791393%
DEPTFORD TOWNSHIP	63000	Gloucester	389,783	0.16741478%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	78,066	0.03352994%
EAST GREENWICH TOWNSHIP	59300	Gloucester	122,797	0.05274225%
ELK TOWNSHIP	60900	Gloucester	64,043	0.02750696%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	177,234	0.07612336%
GLASSBORO BOROUGH	45201	Gloucester	324,618	0.13942591%
GLASSBORO BOROUGH	45202	Gloucester	51,851	0.02227040%
GLOUCESTER COUNTY	70800	Gloucester	641,213	0.27540588%
GLOUCESTER COUNTY	70803	Gloucester	263,891	0.11334320%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	116,145	0.04988516%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	145,532	0.06250711%
LOGAN TOWNSHIP	57000	Gloucester	129,614	0.05567020%
MANTUA TOWNSHIP	68400	Gloucester	191,636	0.08230913%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	382,651	0.16435153%
NEWFIELD BOROUGH	74700	Gloucester	—	0.00000000%
PAULSBORO BOROUGH	39100	Gloucester	99,923	0.04291769%
PITMAN BOROUGH	41200	Gloucester	99,906	0.04291039%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	0.00000000%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	499,688	0.21461981%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	150,990	0.06485136%
WENONAH BOROUGH	73900	Gloucester	—	0.00000000%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	264,510	0.11360907%
WESTVILLE BOROUGH	22700	Gloucester	65,761	0.02824485%
WOODBURY CITY	24000	Gloucester	180,708	0.07761547%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	23,650	0.01015786%
WOOLWICH TOWNSHIP	74200	Gloucester	147,986	0.06356112%
BAYONNE CITY	20300	Hudson	2,612,197	1.12195857%

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<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
EAST NEWARK BOROUGH	34700	Hudson	\$ 33,759	0.01449975%
GUTTENBERG TOWN	25600	Hudson	142,479	0.06119582%
HARRISON TOWN (HUDSON)	31800	Hudson	513,614	0.22060114%
HOBOKEN CITY	23301	Hudson	1,151,626	0.49463216%
HOBOKEN CITY	23302	Hudson	1,116,771	0.47966168%
HUDSON COUNTY	70900	Hudson	3,006,982	1.29152174%
HUDSON COUNTY	70903	Hudson	641,052	0.27533673%
JERSEY CITY	38101	Hudson	5,808,026	2.49459153%
JERSEY CITY FIRE DEPT.	38102	Hudson	4,586,364	1.96987837%
KEARNY TOWN	31900	Hudson	1,314,382	0.56453711%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	6,217	0.00267025%
NORTH BERGEN TOWNSHIP	23701	Hudson	828,331	0.35577449%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	2,132,218	0.91580392%
SECAUCUS TOWN	24600	Hudson	543,301	0.23335193%
UNION CITY	22400	Hudson	1,275,557	0.54786148%
WEEHAWKEN TOWNSHIP	27700	Hudson	402,999	0.17309115%
WEST NEW YORK TOWN	23000	Hudson	915,722	0.39330959%
CLINTON TOWN	64500	Hunterdon	65,150	0.02798242%
CLINTON TOWNSHIP	64600	Hunterdon	158,257	0.06797259%
DELAWARE TOWNSHIP	64800	Hunterdon	42,492	0.01825064%
FLEMINGTON BOROUGH	65300	Hunterdon	102,308	0.04394207%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	32,859	0.01411319%
FRENCHTOWN BOROUGH	65500	Hunterdon	11,276	0.00484313%
HIGH BRIDGE BOROUGH	67000	Hunterdon	54,178	0.02326986%
HOLLAND TOWNSHIP	67100	Hunterdon	36,913	0.01585442%
HUNTERDON COUNTY	71000	Hunterdon	127,091	0.05458656%
HUNTERDON COUNTY	71003	Hunterdon	113,842	0.04889601%
LAMBERTVILLE CITY	67700	Hunterdon	51,488	0.02211449%
LEBANON TOWNSHIP	54300	Hunterdon	58,203	0.02499863%
RARITAN TOWNSHIP	61200	Hunterdon	229,075	0.09838946%
READINGTON TOWNSHIP	72400	Hunterdon	170,888	0.07339770%
TEWKSBURY TOWNSHIP	73300	Hunterdon	75,813	0.03256226%
WEST AMWELL TOWNSHIP	74000	Hunterdon	28,149	0.01209021%
EAST WINDSOR TOWNSHIP	50800	Mercer	291,752	0.12530971%
EWING TOWNSHIP	43100	Mercer	595,790	0.25589636%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	2,190,544	0.94085538%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	0.00000000%
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	0.00000000%
HIGHTSTOWN BOROUGH	24100	Mercer	89,616	0.03849076%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	197,439	0.08480156%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	65,839	0.02827835%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	393,216	0.16888928%
MERCER COUNTY	71100	Mercer	1,450,326	0.62292610%
MERCER COUNTY	71103	Mercer	416,519	0.17889809%

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<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
PENNINGTON BOROUGH	69800	Mercer	\$ 31,598	0.01357158%
PRINCETON	86001	Mercer	430,631	0.18495930%
PRINCETON BOROUGH	20500	Mercer	—	0.00000000%
PRINCETON TOWNSHIP	25200	Mercer	—	0.00000000%
ROBBINSVILLE TOWNSHIP	73700	Mercer	311,611	0.13383930%
TRENTON CITY	33401	Mercer	1,504,086	0.64601643%
TRENTON CITY	33402	Mercer	1,258,167	0.54039234%
WEST WINDSOR TOWNSHIP	49700	Mercer	445,854	0.19149770%
CARTERET BOROUGH	21400	Middlesex	617,023	0.26501609%
CRANBURY TOWNSHIP	64700	Middlesex	127,057	0.05457195%
DUNELLEN BOROUGH	26100	Middlesex	118,078	0.05071540%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	721,803	0.31001990%
EDISON TOWNSHIP	31701	Middlesex	1,591,575	0.68359362%
EDISON TOWNSHIP	31702	Middlesex	1,038,145	0.44589121%
HELMETTA BOROUGH	66900	Middlesex	—	0.00000000%
HIGHLAND PARK BOROUGH	21900	Middlesex	197,992	0.08503908%
JAMESBURG BOROUGH	53600	Middlesex	106,138	0.04558708%
METUCHEN BOROUGH	22800	Middlesex	207,108	0.08895447%
MIDDLESEX BOROUGH	36900	Middlesex	191,785	0.08237312%
MIDDLESEX COUNTY	71200	Middlesex	2,090,766	0.89799997%
MIDDLESEX COUNTY	71203	Middlesex	406,487	0.17458927%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	64,896	0.02787333%
MILLTOWN BOROUGH	58500	Middlesex	114,134	0.04902142%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	558,695	0.23996377%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	10,276	0.00441362%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	120,856	0.05190858%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	151,166	0.06492695%
NEW BRUNSWICK CITY	33700	Middlesex	1,760,106	0.75597897%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	765,817	0.32892425%
OLD BRIDGE TOWNSHIP	47100	Middlesex	693,854	0.29801559%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	29,484	0.01266360%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	6,825	0.00293139%
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	0.00000000%
PERTH AMBOY CITY	24500	Middlesex	1,134,851	0.48742717%
PISCATAWAY TOWNSHIP	37700	Middlesex	640,396	0.27505497%
PLAINSBORO TOWNSHIP	56200	Middlesex	276,280	0.11866437%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	20,379	0.00875294%
SAYREVILLE BOROUGH	40700	Middlesex	719,142	0.30887698%
SOUTH AMBOY CITY	27600	Middlesex	222,779	0.09568528%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	694,607	0.29833901%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	477,288	0.20499884%
SOUTH RIVER BOROUGH	39400	Middlesex	221,027	0.09493278%
SPOTSWOOD BOROUGH	51500	Middlesex	136,750	0.05873517%
WOODBRIIDGE TOWNSHIP	32400	Middlesex	1,584,395	0.68050976%
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	227,560	0.09773876%
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	59,760	0.02566738%
WOODBRIIDGE TWP FIRE DISTRICT 5	86402	Middlesex	36,683	0.01575563%
WOODBRIIDGE TWP FIRE DISTRICT 7	45900	Middlesex	59,009	0.02534482%
ABERDEEN TOWNSHIP	46400	Monmouth	266,503	0.11446507%
ALLENHURST BOROUGH	43300	Monmouth	59,490	0.02555141%
ALLENTOWN BOROUGH	63100	Monmouth	23,599	0.01013595%



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<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
ASBURY PARK CITY	33200	Monmouth	\$ 920,067	0.39517580%
ATLANTIC HIGHLANDS	30500	Monmouth	92,232	0.03961435%
AVON BY THE SEA	22300	Monmouth	68,739	0.02952393%
BELMAR BOROUGH	39300	Monmouth	169,104	0.07263146%
BRADLEY BEACH BOROUGH	40900	Monmouth	143,165	0.06149046%
BRIELLE BOROUGH	50000	Monmouth	140,368	0.06028913%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	64,098	0.02753058%
COLTS NECK TOWNSHIP	62000	Monmouth	132,163	0.05676502%
DEAL BOROUGH	27100	Monmouth	166,022	0.07130772%
EATONTOWN BOROUGH	30300	Monmouth	332,934	0.14299770%
ENGLISHTOWN BOROUGH	44800	Monmouth	30,310	0.01301838%
FAIR HAVEN BOROUGH	42100	Monmouth	95,979	0.04122371%
FREEHOLD BOROUGH	22000	Monmouth	210,994	0.09062353%
FREEHOLD TOWNSHIP	56100	Monmouth	491,121	0.21094022%
HAZLET TOWNSHIP	50500	Monmouth	271,997	0.11682479%
HIGHLANDS BOROUGH	41800	Monmouth	90,347	0.03880473%
HOLMDEL TOWNSHIP	58400	Monmouth	328,560	0.14111903%
HOWELL TOWNSHIP	56000	Monmouth	702,784	0.30185110%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	5,183	0.00222614%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	8,434	0.00362247%
KEANSBURG BOROUGH	26700	Monmouth	269,352	0.11568874%
KEYPORT BOROUGH	39000	Monmouth	137,363	0.05899846%
LAKE COMO BOROUGH	46300	Monmouth	—	0.00000000%
LITTLE SILVER BOROUGH	40100	Monmouth	86,427	0.03712106%
LONG BRANCH CITY	39900	Monmouth	752,251	0.32309755%
MANALAPAN TOWNSHIP	51000	Monmouth	446,396	0.19173049%
MANASQUAN BOROUGH	26400	Monmouth	122,108	0.05244632%
MARLBORO TOWNSHIP	56300	Monmouth	478,940	0.20570839%
MATAWAN BOROUGH	28600	Monmouth	160,249	0.06882817%
MIDDLETOWN TOWNSHIP	37000	Monmouth	823,168	0.35355694%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	44,563	0.01914015%
MONMOUTH BEACH BOROUGH	58000	Monmouth	73,919	0.03174878%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	3,095,757	1.32965128%
NEPTUNE CITY BOROUGH	30200	Monmouth	125,237	0.05379025%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	18,755	0.00805542%
NEPTUNE TOWNSHIP	20200	Monmouth	542,159	0.23286143%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	0.00000000%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	445,723	0.19144143%
OCEANPORT BOROUGH	41400	Monmouth	95,985	0.04122629%
RED BANK BOROUGH	23500	Monmouth	294,309	0.12640796%
RUMSON BOROUGH	37600	Monmouth	111,709	0.04797987%
SEA BRIGHT BORO	25900	Monmouth	76,493	0.03285433%
SEA GIRT BOROUGH	37800	Monmouth	65,417	0.02809710%
SHREWSBURY BOROUGH	44700	Monmouth	117,712	0.05055820%
SPRING LAKE BOROUGH	35700	Monmouth	109,798	0.04715908%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	98,624	0.04235976%
TINTON FALLS BOROUGH	50100	Monmouth	303,381	0.13030446%
UNION BEACH BOROUGH	73500	Monmouth	110,987	0.04766976%
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	13,979	0.00600409%
WALL TOWNSHIP	51600	Monmouth	515,475	0.22140045%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	0.00000000%

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WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	\$ 16,843	0.00723420%
WEST LONG BRANCH BOROUGH	46600	Monmouth	153,571	0.06595992%
BOONTON TOWN	31500	Morris	158,464	0.06806150%
BOONTON TOWNSHIP	57200	Morris	96,198	0.04131778%
BUTLER BOROUGH	61300	Morris	116,344	0.04997064%
CHATHAM BOROUGH	38200	Morris	166,162	0.07136785%
CHATHAM TOWNSHIP	46500	Morris	167,381	0.07189142%
CHESTER BOROUGH	64100	Morris	—	0.00000000%
CHESTER TOWNSHIP	52900	Morris	152,413	0.06546255%
DENVILLE TOWNSHIP	30000	Morris	218,583	0.09388307%
DOVER TOWN	35500	Morris	371,787	0.15968536%
EAST HANOVER TOWNSHIP	31300	Morris	277,514	0.11919438%
FLORHAM PARK BOROUGH	30100	Morris	247,139	0.10614809%
HANOVER TOWNSHIP	29600	Morris	239,159	0.10272062%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	25,034	0.01075229%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	34,778	0.01493742%
HARDING TOWNSHIP	52400	Morris	103,153	0.04430500%
JEFFERSON TOWNSHIP	51100	Morris	274,039	0.11770184%
KINNELON BOROUGH	58300	Morris	125,220	0.05378295%
LINCOLN PARK BOROUGH	56800	Morris	185,535	0.07968870%
LONG HILL TOWNSHIP	57800	Morris	160,007	0.06872423%
MADISON BOROUGH	30900	Morris	241,895	0.10389575%
MENDHAM BOROUGH	53400	Morris	93,535	0.04017400%
MENDHAM TOWNSHIP	53300	Morris	95,427	0.04098663%
MONTVILLE TOWNSHIP	39700	Morris	331,146	0.14222974%
MORRIS COUNTY	71400	Morris	1,207,523	0.51864035%
MORRIS COUNTY	71403	Morris	383,160	0.16457015%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	—	0.00000000%
MORRIS PLAINS BOROUGH	52500	Morris	115,889	0.04977521%
MORRIS TOWNSHIP	51700	Morris	390,470	0.16770985%
MORRISTOWN TOWN	32900	Morris	572,860	0.24604775%
MOUNT ARLINGTON BOROUGH	68800	Morris	107,021	0.04596634%
MOUNT OLIVE TOWNSHIP	47700	Morris	388,920	0.16704411%
MOUNTAIN LAKES BOROUGH	42700	Morris	95,110	0.04085047%
NETCONG BOROUGH	69100	Morris	75,535	0.03244286%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	815,587	0.35030085%
PEQUANNOCK TOWNSHIP	46200	Morris	245,408	0.10540461%
RANDOLPH TOWNSHIP	45500	Morris	231,016	0.09922314%
RIVERDALE BOROUGH	72500	Morris	126,595	0.05437352%
ROCKAWAY BOROUGH	39200	Morris	112,774	0.04843729%
ROCKAWAY TOWNSHIP	41700	Morris	394,600	0.16948371%
ROXBURY TOWNSHIP	46800	Morris	331,064	0.14219452%
WASHINGTON TWP (MORRIS)	58100	Morris	210,796	0.09053849%
WHARTON BOROUGH	42500	Morris	148,826	0.06392190%
BARNEGAT TOWNSHIP	63300	Ocean	448,086	0.19245636%
BAY HEAD BOROUGH	55600	Ocean	63,656	0.02734074%
BEACH HAVEN BOROUGH	62100	Ocean	94,209	0.04046349%
BEACHWOOD BOROUGH	63400	Ocean	131,331	0.05640767%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	494,960	0.21258910%
BRICK TOWNSHIP	55500	Ocean	1,172,735	0.50369864%
HARVEY CEDARS BOROUGH	66800	Ocean	54,332	0.02333601%

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ISLAND HEIGHTS BOROUGH	67400	Ocean	\$ 27,192	0.01167917%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	38,873	0.01669625%
JACKSON TOWNSHIP	49800	Ocean	774,424	0.33262102%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	77,916	0.03346552%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	39,466	0.01695095%
LACEY TOWNSHIP	51800	Ocean	366,046	0.15721955%
LAKEHURST BOROUGH	52700	Ocean	37,617	0.01615679%
LAKEWOOD TOWNSHIP	33800	Ocean	1,173,324	0.50395162%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	148,336	0.06371145%
LAVALLETTE BOROUGH	67900	Ocean	73,303	0.03148420%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	333,459	0.14322319%
LONG BEACH TOWNSHIP	55000	Ocean	289,059	0.12415305%
MANCHESTER TOWNSHIP	54800	Ocean	605,284	0.25997410%
MANTOLOKING BOROUGH	47400	Ocean	65,887	0.02829897%
OCEAN COUNTY	71500	Ocean	1,861,275	0.79943183%
OCEAN COUNTY	71503	Ocean	419,852	0.18032964%
OCEAN GATE BOROUGH	69400	Ocean	65,504	0.02813447%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	143,668	0.06170650%
PINE BEACH BOROUGH	69900	Ocean	24,665	0.01059381%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	39,864	0.01712189%
PLUMSTED TOWNSHIP	72300	Ocean	42,239	0.01814197%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	164,421	0.07062008%
POINT PLEASANT BOROUGH	54200	Ocean	269,707	0.11584122%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	196,515	0.08440469%
SEASIDE PARK BOROUGH	55400	Ocean	89,853	0.03859255%
SHIP BOTTOM BOROUGH	61600	Ocean	68,410	0.02938262%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	56,561	0.02429338%
STAFFORD TOWNSHIP	56400	Ocean	440,118	0.18903404%
SURF CITY BOROUGH	73100	Ocean	72,359	0.03107874%
TOMS RIVER TOWNSHIP	48700	Ocean	1,321,814	0.56772921%
TUCKERTON BOROUGH	73400	Ocean	71,650	0.03077422%
BLOOMINGDALE BOROUGH	55700	Passaic	122,068	0.05242914%
BOROUGH OF WOODLAND PARK	43000	Passaic	221,090	0.09495984%
CLIFTON CITY	34800	Passaic	1,957,572	0.84079213%
HALEDON BOROUGH	42000	Passaic	146,120	0.06275966%
HAWTHORNE BOROUGH	28200	Passaic	260,389	0.11183906%
LITTLE FALLS TWP	41600	Passaic	237,171	0.10186676%
NORTH HALEDON BOROUGH	41900	Passaic	196,596	0.08443948%
PASSAIC CITY	22501	Passaic	1,120,535	0.48127834%
PASSAIC CITY	22502	Passaic	697,901	0.29975381%
PASSAIC COUNTY	71600	Passaic	2,987,217	1.28303252%
PASSAIC COUNTY	71603	Passaic	413,984	0.17780929%
PATERSON CITY	30701	Passaic	2,233,571	0.95933581%
PATERSON CITY	30702	Passaic	2,269,633	0.97482471%
POMPTON LAKES BOROUGH	40300	Passaic	153,639	0.06598912%
PROSPECT PARK BOROUGH	43800	Passaic	136,173	0.05848734%
RINGWOOD BOROUGH	44900	Passaic	175,244	0.07526864%
TOTOWA BOROUGH	40000	Passaic	247,077	0.10612146%
WANAQUE BOROUGH	40400	Passaic	165,578	0.07111702%
WAYNE TOWNSHIP	29400	Passaic	944,763	0.40578293%
WEST MILFORD TOWNSHIP	24200	Passaic	300,163	0.12892230%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2023

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	\$ 97,677	0.04195302%
CARNEYS POINT TOWNSHIP	25700	Salem	115,373	0.04955358%
ELMER BOROUGH	65100	Salem	3,834	0.00164673%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	69,849	0.03000068%
PENNS GROVE BOROUGH	28500	Salem	52,163	0.02240441%
PENNSVILLE TOWNSHIP	26800	Salem	123,871	0.05320354%
SALEM CITY	20400	Salem	104,767	0.04499823%
SALEM COUNTY	71700	Salem	770,737	0.33103743%
SALEM COUNTY	71703	Salem	145,556	0.06251741%
WOODSTOWN BOROUGH	48500	Salem	54,853	0.02355978%
BEDMINSTER TOWNSHIP	42300	Somerset	109,618	0.04708177%
BERNARDS TOWNSHIP	53000	Somerset	256,222	0.11004931%
BERNARDSVILLE BORO	42200	Somerset	131,301	0.05639478%
BOUND BROOK BOROUGH	43400	Somerset	185,168	0.07953107%
BRANCBURG TOWNSHIP	55800	Somerset	159,291	0.06841670%
BRIDGEWATER TWP	59700	Somerset	505,205	0.21698941%
FAR HILLS BOROUGH	65200	Somerset	43,546	0.01870334%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	720,690	0.30954186%
GREEN BROOK TOWNSHIP	61900	Somerset	156,241	0.06710670%
HILLSBOROUGH TOWNSHIP	51200	Somerset	406,276	0.17449865%
MANVILLE BOROUGH	41000	Somerset	166,229	0.07139663%
MONTGOMERY TOWNSHIP	68700	Somerset	228,263	0.09804070%
NORTH PLAINFIELD BOROUGH	21300	Somerset	561,835	0.24131242%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	49,786	0.02138347%
RARITAN BOROUGH	46100	Somerset	142,444	0.06118079%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	746,591	0.32066654%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	497,429	0.21364956%
SOMERVILLE BOROUGH	21600	Somerset	262,809	0.11287847%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	70,847	0.03042933%
WARREN TOWNSHIP	51300	Somerset	256,836	0.11031302%
WATCHUNG BOROUGH	29800	Somerset	198,011	0.08504724%
NJ TRANSIT CORPORATION	62300	Statewide	1,916,678	0.82322784%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	12,988	0.00557845%
ANDOVER TOWNSHIP	63200	Sussex	82,755	0.03554390%
BYRAM TOWNSHIP	55900	Sussex	100,479	0.04315650%
FRANKLIN BOROUGH	65400	Sussex	94,947	0.04078046%
HAMBURG BOROUGH	66000	Sussex	54,458	0.02339013%
HARDYSTON TOWNSHIP	66700	Sussex	143,295	0.06154630%
HOPATCONG BOROUGH	47800	Sussex	176,587	0.07584547%
NEWTON TOWN	23600	Sussex	140,589	0.06038405%
OGDENSBURG BOROUGH	69500	Sussex	38,413	0.01649868%
SPARTA TOWNSHIP	47500	Sussex	267,462	0.11487697%
STANHOPE BOROUGH	72900	Sussex	58,379	0.02507423%
SUSSEX COUNTY	71903	Sussex	484,628	0.20815143%
VERNON TOWNSHIP	54600	Sussex	244,628	0.10506959%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	201,213	0.08642252%
CLARK TOWNSHIP	52600	Union	277,331	0.11911578%
CRANFORD TOWNSHIP	25401	Union	374,385	0.16080122%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2023

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
CRANFORD TOWNSHIP	25402	Union	\$ 199,751	0.08579458%
ELIZABETH CITY	21001	Union	2,262,769	0.97187657%
ELIZABETH CITY	21002	Union	1,776,182	0.76288374%
FANWOOD BOROUGH	31100	Union	97,740	0.04198008%
GARWOOD BOROUGH	29700	Union	108,773	0.04671883%
HILLSIDE TOWNSHIP	34301	Union	408,133	0.17529624%
HILLSIDE TOWNSHIP	34302	Union	333,309	0.14315876%
KENILWORTH BOROUGH	31000	Union	171,441	0.07363522%
LINDEN CITY	35900	Union	1,625,799	0.69829309%
MOUNTAINSIDE BOROUGH	39500	Union	147,488	0.06334722%
NEW PROVIDENCE BOROUGH	50300	Union	190,118	0.08165713%
PLAINFIELD CITY	20600	Union	1,224,352	0.52586854%
RAHWAY CITY	34100	Union	740,497	0.31804912%
ROSELLE BOROUGH	21800	Union	590,024	0.25341981%
ROSELLE PARK BOROUGH	25000	Union	240,062	0.10310846%
SCOTCH PLAINS TOWNSHIP	34500	Union	363,457	0.15610756%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	480,567	0.20640720%
SUMMIT CITY	28100	Union	586,925	0.25208877%
UNION COUNTY	72000	Union	446,346	0.19170902%
UNION COUNTY	72001	Union	415,278	0.17836507%
UNION COUNTY	72003	Union	1,635,490	0.70245545%
UNION TOWNSHIP (UNION)	32600	Union	1,782,966	0.76579752%
WESTFIELD TOWN	20800	Union	626,536	0.26910200%
WINFIELD TOWNSHIP	74100	Union	41,122	0.01766221%
BELVIDERE TOWN	63500	Warren	33,111	0.01422143%
BLAIRSTOWN TOWNSHIP	63600	Warren	52,248	0.02244092%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	81,055	0.03481374%
HACKETTSTOWN TOWN	56900	Warren	122,497	0.05261340%
INDEPENDENCE TWP	60500	Warren	56,545	0.02428651%
LOPATCONG TOWNSHIP	50900	Warren	93,257	0.04005459%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	79,811	0.03427943%
PHILLIPSBURG TOWN	38800	Warren	264,792	0.11373019%
POHATCONG TOWNSHIP	51900	Warren	81,728	0.03510280%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	441,150	0.18947729%
WASHINGTON TWP (WARREN)	60700	Warren	180,369	0.07746986%
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	0.00000000%
Total			\$ 232,824,730	100.00000000%

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2023

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
ABSECON CITY	56600	Atlantic	\$ 1,320,420	150,195
ATLANTIC CITY	30801	Atlantic	11,712,629	1,332,287
ATLANTIC CITY	30802	Atlantic	9,933,902	1,129,961
ATLANTIC COUNTY	70100	Atlantic	10,478,802	1,191,942
ATLANTIC COUNTY	70103	Atlantic	4,276,848	486,483
BRIGANTINE CITY	50201	Atlantic	1,797,679	204,482
BRIGANTINE CITY	50202	Atlantic	1,982,223	225,474
BUENA BOROUGH	58900	Atlantic	—	—
EGG HARBOR CITY	59900	Atlantic	581,147	66,104
EGG HARBOR TOWNSHIP	58200	Atlantic	4,611,493	524,548
GALLOWAY TOWNSHIP	53800	Atlantic	2,994,884	340,662
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	2,720,995	309,508
HAMMONTON TOWN	36500	Atlantic	1,470,319	167,246
LINWOOD CITY	54400	Atlantic	941,961	107,146
LONGPORT BOROUGH	38700	Atlantic	679,433	77,284
MARGATE CITY	32800	Atlantic	3,922,279	446,151
MULLICA TOWNSHIP	68900	Atlantic	592,297	67,373
NORTHFIELD CITY	45400	Atlantic	1,340,198	152,445
PLEASANTVILLE CITY	35100	Atlantic	5,146,320	585,383
SOMERS POINT CITY	33500	Atlantic	1,542,543	175,461
VENTNOR CITY	32100	Atlantic	4,302,758	489,430
ALLENDALE BOROUGH	52000	Bergen	1,176,292	133,801
ALPINE BOROUGH	46000	Bergen	1,085,923	123,521
BERGEN COUNTY	70200	Bergen	41,400,174	4,709,185
BERGENFIELD BOROUGH	29000	Bergen	3,262,208	371,069
BOGOTA BOROUGH	28900	Bergen	926,366	105,372
CARLSTADT BOROUGH	21700	Bergen	2,020,541	229,832
CLIFFSIDE PARK BOROUGH	25300	Bergen	2,587,681	294,343
CLOSTER BOROUGH	38400	Bergen	1,468,765	167,069
CRESSKILL BOROUGH	31200	Bergen	1,952,838	222,131
DEMAREST BOROUGH	37500	Bergen	1,057,194	120,254
DUMONT BOROUGH	27800	Bergen	1,930,406	219,580
EAST RUTHERFORD BOROUGH	22100	Bergen	3,328,855	378,650
EDGEWATER BOROUGH	44300	Bergen	2,563,399	291,581
ELMWOOD PARK BOROUGH	33100	Bergen	3,360,184	382,214
EMERSON BOROUGH	43500	Bergen	1,384,598	157,495
ENGLEWOOD CITY	27201	Bergen	6,034,408	686,402
ENGLEWOOD CITY	27202	Bergen	3,140,635	357,241
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	2,036,933	231,697
FAIR LAWN BOROUGH	32300	Bergen	4,749,844	540,285
FAIRVIEW BOROUGH	26600	Bergen	2,318,068	263,675
FORT LEE BOROUGH	42900	Bergen	7,720,583	878,200
FRANKLIN LAKES BOROUGH	43900	Bergen	1,557,062	177,113
GARFIELD CITY	35800	Bergen	4,080,031	464,095
GLEN ROCK BOROUGH	26900	Bergen	1,609,955	183,129
HACKENSACK CITY	28000	Bergen	14,520,415	1,651,667
HARRINGTON PARK BOROUGH	44500	Bergen	927,940	105,551
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	2,560,738	291,279
HAWORTH BOROUGH	41500	Bergen	875,775	99,618
HILLSDALE BOROUGH	28800	Bergen	1,158,447	131,771
HO-HO-KUS BOROUGH	29900	Bergen	1,154,066	131,273
LEONIA BOROUGH	23100	Bergen	1,339,906	152,412

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2023

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
LITTLE FERRY BOROUGH	29500	Bergen	\$ 1,726,342	196,368
LODI BOROUGH	41100	Bergen	3,531,166	401,663
LYNDHURST TOWNSHIP	24800	Bergen	3,822,682	434,822
MAHWAH TOWNSHIP	30600	Bergen	3,784,863	430,520
MAYWOOD BOROUGH	37400	Bergen	1,728,465	196,609
MIDLAND PARK BOROUGH	54000	Bergen	1,343,341	152,802
MONTVALE BOROUGH	24300	Bergen	1,877,385	213,549
MOONACHIE BOROUGH	48000	Bergen	1,311,599	149,192
NEW MILFORD BOROUGH	27300	Bergen	2,128,664	242,131
NORTH ARLINGTON BOROUGH	34000	Bergen	1,966,662	223,704
NORTHVALE BOROUGH	48400	Bergen	1,060,116	120,586
NORWOOD BOROUGH	43700	Bergen	1,189,095	135,257
OAKLAND BOROUGH	49600	Bergen	1,780,295	202,505
OLD TAPPAN BOROUGH	48900	Bergen	783,759	89,151
ORADELL BOROUGH	23200	Bergen	1,511,407	171,919
PALISADES PARK BOROUGH	35000	Bergen	2,458,564	279,657
PARAMUS BOROUGH	27400	Bergen	8,273,206	941,060
PARK RIDGE BOROUGH	43200	Bergen	1,520,934	173,003
RAMSEY BOROUGH	36800	Bergen	2,378,949	270,601
RIDGEFIELD BOROUGH	27500	Bergen	2,030,534	230,969
RIDGEFIELD PARK VILLAGE	35200	Bergen	2,279,831	259,326
RIDGEWOOD VILLAGE	32000	Bergen	6,522,547	741,926
RIVER EDGE BOROUGH	20100	Bergen	1,637,981	186,317
RIVER VALE TOWNSHIP	48300	Bergen	1,852,169	210,680
ROCHELLE PARK TOWNSHIP	42800	Bergen	1,547,851	176,065
RUTHERFORD BOROUGH	31600	Bergen	3,214,946	365,694
SADDLE BROOK TOWNSHIP	24400	Bergen	2,207,803	251,133
SADDLE RIVER BOROUGH	50400	Bergen	1,335,688	151,932
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	1,473,508	167,608
TEANECK TOWNSHIP	21500	Bergen	10,967,026	1,247,477
TENAFLY BOROUGH	31400	Bergen	2,798,255	318,296
UPPER SADDLE RIVER BORO	48800	Bergen	1,410,069	160,392
WALDWICK BOROUGH	49001	Bergen	1,290,318	146,771
WALLINGTON BOROUGH	34600	Bergen	1,655,472	188,307
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	1,542,368	175,441
WESTWOOD BOROUGH	40200	Bergen	1,913,164	217,618
WOODCLIFF LAKE BOROUGH	47000	Bergen	1,331,081	151,408
WOOD-RIDGE BOROUGH	33300	Bergen	2,042,801	232,364
WYCKOFF TOWNSHIP	47200	Bergen	1,612,531	183,422
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	243,294	27,674
BORDENTOWN CITY	37900	Burlington	733,038	83,382
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	303,497	34,522
BORDENTOWN TWP	52200	Burlington	1,273,728	144,884
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	602,876	68,576
BURLINGTON CITY	41300	Burlington	1,767,483	201,048
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	6,960,909	791,789
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	2,178,116	247,756
BURLINGTON TOWNSHIP	54500	Burlington	2,302,906	261,951
BURLINGTON TWP FIRE DISTRICT 1	86502	Burlington	220,813	25,117
CHESTERFIELD TOWNSHIP	76000	Burlington	458,672	52,173
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	183,466	20,869
CINNAMINSON TOWNSHIP	29200	Burlington	1,476,972	168,003

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2023

<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>
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	\$ 704,459	80,131
DELANCO TOWNSHIP	45300	Burlington	693,398	78,873
DELTRAN TOWNSHIP	61700	Burlington	1,489,630	169,442
EASTAMPTON TOWNSHIP	59000	Burlington	815,762	92,791
EDGEWATER PARK TOWNSHIP	61800	Burlington	849,867	96,671
EVESHAM TOWNSHIP	55200	Burlington	4,658,581	529,904
EVESHAM TWP FIRE DISTRICT 1	86504	Burlington	1,931,824	219,741
FLORENCE TOWNSHIP	36300	Burlington	1,782,980	202,810
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	250,626	28,508
LUMBERTON TOWNSHIP	61400	Burlington	922,677	104,953
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	651,228	74,076
MAPLE SHADE TOWNSHIP	29300	Burlington	2,039,496	231,988
MEDFORD LAKES BOROUGH	62900	Burlington	484,523	55,113
MEDFORD TOWNSHIP	49500	Burlington	2,217,282	252,211
MOORESTOWN TOWNSHIP	39600	Burlington	1,913,068	217,608
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	66,975	7,618
MOUNT HOLLY TOWNSHIP	39800	Burlington	1,080,266	122,878
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	2,901,302	330,017
MOUNT LAUREL TOWNSHIP	49900	Burlington	4,100,442	466,417
NEW HANOVER TOWNSHIP	69200	Burlington	86,992	9,895
NORTH HANOVER TOWNSHIP	69300	Burlington	236,493	26,901
PALMYRA BOROUGH	38300	Burlington	679,802	77,326
PEMBERTON BOROUGH	69700	Burlington	194,612	22,137
PEMBERTON TOWNSHIP	62800	Burlington	2,132,088	242,521
RIVERSIDE TOWNSHIP	25100	Burlington	1,029,631	117,118
RIVERTON BOROUGH	37100	Burlington	243,184	27,662
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	422,619	48,072
WESTAMPTON TOWNSHIP	62200	Burlington	1,724,457	196,153
WILLINGBORO TOWNSHIP	49100	Burlington	4,504,371	512,363
AUDUBON BOROUGH	23400	Camden	850,136	96,701
BARRINGTON BOROUGH	48100	Camden	623,242	70,893
BELLMAWR BOROUGH	37300	Camden	1,233,081	140,260
BERLIN BOROUGH	52800	Camden	914,362	104,007
BERLIN TOWNSHIP	52300	Camden	732,641	83,336
BROOKLAWN BOROUGH	47300	Camden	360,809	41,041
CAMDEN CITY	21201	Camden	—	—
CAMDEN CITY	21202	Camden	9,348,947	1,063,424
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	17,179,242	1,954,103
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	5,206,563	592,236
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	81,655	9,288
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	13,530,425	1,539,058
CHERRY HILL FIRE DIST 13	75800	Camden	4,953,855	563,491
CHERRY HILL TOWNSHIP	33000	Camden	7,641,918	869,252
CHESILHURST BOROUGH	59800	Camden	357,339	40,647
CLEMENTON BOROUGH	64400	Camden	618,827	70,390
COLLINGSWOOD BOROUGH	25801	Camden	1,154,812	131,357
COLLINGSWOOD BOROUGH	25802	Camden	696,969	79,279
GIBBSBORO BOROUGH	65600	Camden	174,266	19,822
GLOUCESTER CITY	32200	Camden	2,857,829	325,072
GLOUCESTER TOWNSHIP	48600	Camden	9,014,486	1,025,379
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	265,866	30,242
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	340,694	38,753



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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>
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	\$ 139,678	15,888
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	177,868	20,232
HADDON HEIGHTS BOROUGH	40500	Camden	889,299	101,156
HADDON TOWNSHIP	22200	Camden	1,295,776	147,392
HADDON TWP FIRE DISTRICT 1	85102	Camden	199,278	22,668
HADDONFIELD BOROUGH	38600	Camden	1,136,464	129,270
HI-NELLA BOROUGH	77100	Camden	45,776	5,207
LAUREL SPRINGS BOROUGH	67800	Camden	334,933	38,098
LAWNSIDE BOROUGH	68000	Camden	265,410	30,190
LINDENWOLD BOROUGH	55300	Camden	2,248,375	255,748
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—
MAGNOLIA BOROUGH	60800	Camden	592,031	67,342
MERCHANTVILLE BOROUGH	38900	Camden	662,964	75,411
MOUNT EPHRAIM BOROUGH	37200	Camden	658,241	74,874
OAKLYN BOROUGH	33600	Camden	548,433	62,383
PENNSAUKEN TOWNSHIP	20900	Camden	5,361,848	609,899
PINE HILL BOROUGH	55100	Camden	1,149,651	130,770
PINE HILL FIRE DISTRICT 1	77200	Camden	156,070	17,753
PINE VALLEY BOROUGH	70000	Camden	—	—
RUNNEMEDE BOROUGH	38500	Camden	866,550	98,568
SOMERDALE BOROUGH	61000	Camden	790,257	89,890
STRATFORD BOROUGH	61500	Camden	770,313	87,622
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—
VOORHEES TOWNSHIP	53100	Camden	4,747,603	540,030
WATERFORD TOWNSHIP	53200	Camden	1,096,674	124,744
WINSLOW TOWNSHIP	53500	Camden	4,720,775	536,978
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	1,095,481	124,609
WOODLYNNE BOROUGH	51400	Camden	173,171	19,698
AVALON BOROUGH	57400	Cape May	905,490	102,998
CAPE MAY CITY	44400	Cape May	1,674,768	190,501
CAPE MAY COUNTY	70500	Cape May	6,518,110	741,422
LOWER TOWNSHIP	57600	Cape May	2,217,689	252,258
MIDDLE TOWNSHIP	57900	Cape May	2,551,050	290,177
NORTH WILDWOOD CITY	26000	Cape May	2,007,982	228,404
OCEAN CITY	20700	Cape May	7,595,699	863,995
SEA ISLE CITY	57700	Cape May	1,340,407	152,469
STONE HARBOR BOROUGH	57500	Cape May	935,430	106,403
WEST WILDWOOD BOROUGH	59200	Cape May	100,689	11,453
WILDWOOD CITY	34900	Cape May	3,423,226	389,385
WILDWOOD CREST BOROUGH	53700	Cape May	1,094,730	124,523
BRIDGETON CITY	36200	Cumberland	3,675,244	418,051
CUMBERLAND COUNTY	70600	Cumberland	4,457,194	506,997
CUMBERLAND COUNTY	70603	Cumberland	1,848,572	210,271
MILLVILLE CITY	22600	Cumberland	4,015,504	456,755
VINELAND CITY	26500	Cumberland	8,696,729	989,235
BELLEVILLE TOWNSHIP	35400	Essex	10,286,779	1,170,100
BLOOMFIELD TOWNSHIP	32700	Essex	11,476,186	1,305,393
CALDWELL BOROUGH	40800	Essex	1,308,364	148,824
CEDAR GROVE TOWNSHIP	28700	Essex	2,510,476	285,561
EAST ORANGE CITY	23800	Essex	19,402,426	2,206,986
ESSEX COUNTY	70700	Essex	50,438,121	5,737,234
ESSEX COUNTY COLLEGE	62700	Essex	151,529	17,236

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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>
ESSEX FELS BOROUGH	27900	Essex	\$ 827,818	94,163
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	2,556,644	290,813
GLEN RIDGE BOROUGH	25500	Essex	1,339,461	152,361
IRVINGTON TOWNSHIP	29100	Essex	13,642,361	1,551,790
LIVINGSTON TOWNSHIP	36000	Essex	5,118,804	582,253
MAPLEWOOD TOWNSHIP	23900	Essex	6,708,891	763,123
MILLBURN TOWNSHIP	26300	Essex	6,635,643	754,791
MONTCLAIR TOWNSHIP	28300	Essex	11,921,906	1,356,092
NEWARK CITY	21101	Essex	55,151,091	6,273,324
NEWARK CITY	21102	Essex	38,831,741	4,417,031
NORTH CALDWELL BOROUGH	38000	Essex	1,100,658	125,198
NUTLEY TOWNSHIP	32500	Essex	6,794,954	772,912
ORANGE CITY	24900	Essex	10,999,199	1,251,136
ROSELAND BOROUGH	43600	Essex	1,544,087	175,637
SOUTH ORANGE VILLAGE	35600	Essex	4,388,993	499,239
VERONA TOWNSHIP	34200	Essex	2,142,375	243,691
WEST CALDWELL TOWNSHIP	36100	Essex	1,921,560	218,574
WEST ORANGE TOWNSHIP	24700	Essex	11,857,958	1,348,818
CLAYTON BOROUGH	64300	Gloucester	771,878	87,799
DEPTFORD TOWNSHIP	63000	Gloucester	3,408,338	387,691
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	682,625	77,647
EAST GREENWICH TOWNSHIP	59300	Gloucester	1,073,764	122,138
ELK TOWNSHIP	60900	Gloucester	560,004	63,699
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,549,767	176,283
GLASSBORO BOROUGH	45201	Gloucester	2,838,527	322,877
GLASSBORO BOROUGH	45202	Gloucester	453,391	51,572
GLOUCESTER COUNTY	70800	Gloucester	5,606,897	637,773
GLOUCESTER COUNTY	70803	Gloucester	2,307,517	262,475
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	1,015,597	115,522
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	1,272,561	144,751
LOGAN TOWNSHIP	57000	Gloucester	1,133,371	128,919
MANTUA TOWNSHIP	68400	Gloucester	1,675,707	190,608
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	3,345,979	380,598
NEWFIELD BOROUGH	74700	Gloucester	—	—
PAULSBORO BOROUGH	39100	Gloucester	873,747	99,387
PITMAN BOROUGH	41200	Gloucester	873,602	99,370
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	4,369,373	497,007
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	1,320,287	150,180
WENONAH BOROUGH	73900	Gloucester	—	—
WEST DEPTFORD TOWNSHIP	47900	Gloucester	2,312,926	263,091
WESTVILLE BOROUGH	22700	Gloucester	575,031	65,409
WOODBURY CITY	24000	Gloucester	1,580,145	179,738
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	206,798	23,523
WOOLWICH TOWNSHIP	74200	Gloucester	1,294,019	147,192
BAYONNE CITY	20300	Hudson	22,841,585	2,598,183
EAST NEWARK BOROUGH	34700	Hudson	295,199	33,578
GUTTENBERG TOWN	25600	Hudson	1,245,866	141,715
HARRISON TOWN (HUDSON)	31800	Hudson	4,491,143	510,858
HOBOKEN CITY	23301	Hudson	10,070,048	1,145,447
HOBOKEN CITY	23302	Hudson	9,765,277	1,110,780
HUDSON COUNTY	70900	Hudson	26,293,658	2,990,850

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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>
HUDSON COUNTY	70903	Hudson	\$ 5,605,490	637,613
JERSEY CITY	38101	Hudson	50,786,567	5,776,869
JERSEY CITY FIRE DEPT.	38102	Hudson	40,104,097	4,561,759
KEARNY TOWN	31900	Hudson	11,493,226	1,307,331
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	54,367	6,184
NORTH BERGEN TOWNSHIP	23701	Hudson	7,243,098	823,887
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	18,644,550	2,120,779
SECAUCUS TOWN	24600	Hudson	4,750,734	540,386
UNION CITY	22400	Hudson	11,153,728	1,268,714
WEEHAWKEN TOWNSHIP	27700	Hudson	3,523,908	400,837
WEST NEW YORK TOWN	23000	Hudson	8,007,258	910,809
CLINTON TOWN	64500	Hunterdon	569,686	64,801
CLINTON TOWNSHIP	64600	Hunterdon	1,383,832	157,408
DELAWARE TOWNSHIP	64800	Hunterdon	371,562	42,264
FLEMINGTON BOROUGH	65300	Hunterdon	894,605	101,759
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	287,324	32,683
FRENCHTOWN BOROUGH	65500	Hunterdon	98,600	11,216
HIGH BRIDGE BOROUGH	67000	Hunterdon	473,741	53,887
HOLLAND TOWNSHIP	67100	Hunterdon	322,775	36,715
HUNTERDON COUNTY	71000	Hunterdon	1,111,305	126,409
HUNTERDON COUNTY	71003	Hunterdon	995,454	113,231
LAMBERTVILLE CITY	67700	Hunterdon	450,223	51,212
LEBANON TOWNSHIP	54300	Hunterdon	508,936	57,890
RARITAN TOWNSHIP	61200	Hunterdon	2,003,076	227,846
READINGTON TOWNSHIP	72400	Hunterdon	1,494,282	169,972
TEWKSBURY TOWNSHIP	73300	Hunterdon	662,924	75,406
WEST AMWELL TOWNSHIP	74000	Hunterdon	246,141	27,998
EAST WINDSOR TOWNSHIP	50800	Mercer	2,551,143	290,187
EWING TOWNSHIP	43100	Mercer	5,209,712	592,594
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	19,154,560	2,178,792
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	—
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	—
HIGHTSTOWN BOROUGH	24100	Mercer	783,618	89,135
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,726,448	196,380
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	575,712	65,486
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	3,438,364	391,107
MERCER COUNTY	71100	Mercer	12,681,945	1,442,545
MERCER COUNTY	71103	Mercer	3,642,125	414,284
PENNINGTON BOROUGH	69800	Mercer	276,298	31,428
PRINCETON	86001	Mercer	3,765,525	428,321
PRINCETON BOROUGH	20500	Mercer	—	—
PRINCETON TOWNSHIP	25200	Mercer	—	—
ROBBINSVILLE TOWNSHIP	73700	Mercer	2,724,788	309,939
TRENTON CITY	33401	Mercer	13,152,036	1,496,017
TRENTON CITY	33402	Mercer	11,001,672	1,251,418
WEST WINDSOR TOWNSHIP	49700	Mercer	3,898,642	443,462

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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>
CARTERET BOROUGH	21400	Middlesex	\$ 5,395,373	613,713
CRANBURY TOWNSHIP	64700	Middlesex	1,111,010	126,375
DUNELLEN BOROUGH	26100	Middlesex	1,032,497	117,444
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	6,311,592	717,931
EDISON TOWNSHIP	31701	Middlesex	13,917,053	1,583,036
EDISON TOWNSHIP	31702	Middlesex	9,077,751	1,032,576
HELMETTA BOROUGH	66900	Middlesex	—	—
HIGHLAND PARK BOROUGH	21900	Middlesex	1,731,285	196,930
JAMESBURG BOROUGH	53600	Middlesex	928,091	105,568
METUCHEN BOROUGH	22800	Middlesex	1,810,996	205,997
MIDDLESEX BOROUGH	36900	Middlesex	1,677,006	190,756
MIDDLESEX COUNTY	71200	Middlesex	18,282,084	2,079,549
MIDDLESEX COUNTY	71203	Middlesex	3,554,409	404,307
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	567,467	64,548
MILLTOWN BOROUGH	58500	Middlesex	998,011	113,522
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	4,885,347	555,698
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	89,860	10,221
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	1,056,789	120,208
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	1,321,823	150,355
NEW BRUNSWICK CITY	33700	Middlesex	15,390,727	1,750,664
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	6,696,464	761,709
OLD BRIDGE TOWNSHIP	47100	Middlesex	6,067,196	690,131
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	257,816	29,326
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	59,680	6,788
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	—
PERTH AMBOY CITY	24500	Middlesex	9,923,371	1,128,763
PISCATAWAY TOWNSHIP	37700	Middlesex	5,599,753	636,960
PLAINSBORO TOWNSHIP	56200	Middlesex	2,415,845	274,797
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	178,201	20,270
SAYREVILLE BOROUGH	40700	Middlesex	6,288,320	715,283
SOUTH AMBOY CITY	27600	Middlesex	1,948,026	221,584
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	6,073,781	690,880
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	4,173,507	474,728
SOUTH RIVER BOROUGH	39400	Middlesex	1,932,708	219,842
SPOTSWOOD BOROUGH	51500	Middlesex	1,195,774	136,017
WOODBRIE TOWNSHIP	32400	Middlesex	13,854,268	1,575,895
WOODBRIE TWP FIRE DISTRICT 1	45800	Middlesex	1,989,827	226,339
WOODBRIE TWP FIRE DISTRICT 2	78500	Middlesex	522,551	59,439
WOODBRIE TWP FIRE DISTRICT 5	86402	Middlesex	320,765	36,486
WOODBRIE TWP FIRE DISTRICT 7	45900	Middlesex	515,983	58,692
ABERDEEN TOWNSHIP	46400	Monmouth	2,330,359	265,074
ALLENHURST BOROUGH	43300	Monmouth	520,189	59,170
ALLENTOWN BOROUGH	63100	Monmouth	206,356	23,473
ASBURY PARK CITY	33200	Monmouth	8,045,255	915,131
ATLANTIC HIGHLANDS	30500	Monmouth	806,497	91,737
AVON BY THE SEA	22300	Monmouth	601,070	68,370
BELMAR BOROUGH	39300	Monmouth	1,478,677	168,196
BRADLEY BEACH BOROUGH	40900	Monmouth	1,251,861	142,397
BRIELLE BOROUGH	50000	Monmouth	1,227,410	139,615
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	560,490	63,755
COLTS NECK TOWNSHIP	62000	Monmouth	1,155,661	131,454
DEAL BOROUGH	27100	Monmouth	1,451,730	165,131

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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>
EATONTOWN BOROUGH	30300	Monmouth	\$ 2,911,240	331,148
ENGLISHTOWN BOROUGH	44800	Monmouth	265,037	30,147
FAIR HAVEN BOROUGH	42100	Monmouth	839,261	95,464
FREEHOLD BOROUGH	22000	Monmouth	1,844,974	209,862
FREEHOLD TOWNSHIP	56100	Monmouth	4,294,464	488,486
HAZLET TOWNSHIP	50500	Monmouth	2,378,397	270,538
HIGHLANDS BOROUGH	41800	Monmouth	790,010	89,862
HOLMDEL TOWNSHIP	58400	Monmouth	2,872,995	326,797
HOWELL TOWNSHIP	56000	Monmouth	6,145,288	699,014
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	45,322	5,155
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	73,753	8,389
KEANSBURG BOROUGH	26700	Monmouth	2,355,269	267,907
KEYPORT BOROUGH	39000	Monmouth	1,201,130	136,626
LAKE COMO BOROUGH	46300	Monmouth	—	—
LITTLE SILVER BOROUGH	40100	Monmouth	755,732	85,963
LONG BRANCH CITY	39900	Monmouth	6,577,837	748,215
MANALAPAN TOWNSHIP	51000	Monmouth	3,903,378	444,001
MANASQUAN BOROUGH	26400	Monmouth	1,067,740	121,453
MARLBORO TOWNSHIP	56300	Monmouth	4,187,950	476,371
MATAWAN BOROUGH	28600	Monmouth	1,401,248	159,389
MIDDLETOWN TOWNSHIP	37000	Monmouth	7,197,952	818,752
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	389,670	44,324
MONMOUTH BEACH BOROUGH	58000	Monmouth	646,360	73,522
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	27,069,933	3,079,149
NEPTUNE CITY BOROUGH	30200	Monmouth	1,095,094	124,565
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	163,996	18,654
NEPTUNE TOWNSHIP	20200	Monmouth	4,740,749	539,250
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	—
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	3,897,492	443,332
OCEANPORT BOROUGH	41400	Monmouth	839,310	95,470
RED BANK BOROUGH	23500	Monmouth	2,573,499	292,730
RUMSON BOROUGH	37600	Monmouth	976,802	111,109
SEA BRIGHT BORO	25900	Monmouth	668,873	76,083
SEA GIRT BOROUGH	37800	Monmouth	572,020	65,066
SHREWSBURY BOROUGH	44700	Monmouth	1,029,300	117,081
SPRING LAKE BOROUGH	35700	Monmouth	960,097	109,209
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	862,392	98,095
TINTON FALLS BOROUGH	50100	Monmouth	2,652,823	301,753
UNION BEACH BOROUGH	73500	Monmouth	970,495	110,392
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	122,231	13,904
WALL TOWNSHIP	51600	Monmouth	4,507,418	512,710
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	—
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	147,278	16,753
WEST LONG BRANCH BOROUGH	46600	Monmouth	1,342,857	152,747
BOONTON TOWN	31500	Morris	1,385,642	157,614
BOONTON TOWNSHIP	57200	Morris	841,174	95,682
BUTLER BOROUGH	61300	Morris	1,017,335	115,720
CHATHAM BOROUGH	38200	Morris	1,452,952	165,270
CHATHAM TOWNSHIP	46500	Morris	1,463,613	166,483
CHESTER BOROUGH	64100	Morris	—	—
CHESTER TOWNSHIP	52900	Morris	1,332,730	151,595
DENVILLE TOWNSHIP	30000	Morris	1,911,338	217,411
DOVER TOWN	35500	Morris	3,250,982	369,793
EAST HANOVER TOWNSHIP	31300	Morris	2,426,640	276,025

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FLORHAM PARK BOROUGH	30100	Morris	\$ 2,161,030	245,813
HANOVER TOWNSHIP	29600	Morris	2,091,253	237,876
HANOVER TWP FIRE DISTRICT 2	66500	Morris	218,904	24,900
HANOVER TWP FIRE DISTRICT 3	66600	Morris	304,107	34,592
HARDING TOWNSHIP	52400	Morris	901,987	102,599
JEFFERSON TOWNSHIP	51100	Morris	2,396,255	272,569
KINNELON BOROUGH	58300	Morris	1,094,946	124,548
LINCOLN PARK BOROUGH	56800	Morris	1,622,351	184,539
LONG HILL TOWNSHIP	57800	Morris	1,399,134	159,149
MADISON BOROUGH	30900	Morris	2,115,182	240,598
MENDHAM BOROUGH	53400	Morris	817,891	93,033
MENDHAM TOWNSHIP	53300	Morris	834,434	94,915
MONTVILLE TOWNSHIP	39700	Morris	2,895,610	329,370
MORRIS COUNTY	71400	Morris	10,558,823	1,201,044
MORRIS COUNTY	71403	Morris	3,350,426	381,104
MORRIS COUNTY_PARK COMMISSION	71404	Morris	—	—
MORRIS PLAINS BOROUGH	52500	Morris	1,013,354	115,267
MORRIS TOWNSHIP	51700	Morris	3,414,349	388,375
MORRISTOWN TOWN	32900	Morris	5,009,202	569,786
MOUNT ARLINGTON BOROUGH	68800	Morris	935,810	106,446
MOUNT OLIVE TOWNSHIP	47700	Morris	3,400,799	386,834
MOUNTAIN LAKES BOROUGH	42700	Morris	831,661	94,600
NETCONG BOROUGH	69100	Morris	660,495	75,130
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	7,131,659	811,212
PEQUANNOCK TOWNSHIP	46200	Morris	2,145,902	244,092
RANDOLPH TOWNSHIP	45500	Morris	2,020,050	229,777
RIVERDALE BOROUGH	72500	Morris	1,106,970	125,916
ROCKAWAY BOROUGH	39200	Morris	986,118	112,169
ROCKAWAY TOWNSHIP	41700	Morris	3,450,464	392,483
ROXBURY TOWNSHIP	46800	Morris	2,894,893	329,288
WASHINGTON TWP (MORRIS)	58100	Morris	1,843,247	209,666
WHARTON BOROUGH	42500	Morris	1,301,365	148,028
BARNEGAT TOWNSHIP	63300	Ocean	3,918,155	445,682
BAY HEAD BOROUGH	55600	Ocean	556,622	63,315
BEACH HAVEN BOROUGH	62100	Ocean	823,787	93,704
BEACHWOOD BOROUGH	63400	Ocean	1,148,384	130,626
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	4,328,032	492,305
BRICK TOWNSHIP	55500	Ocean	10,254,629	1,166,443
HARVEY CEDARS BOROUGH	66800	Ocean	475,094	54,041
ISLAND HEIGHTS BOROUGH	67400	Ocean	237,769	27,046
JACKSON BD FIRE DISTRICT 2	67500	Ocean	339,909	38,664
JACKSON TOWNSHIP	49800	Ocean	6,771,720	770,269
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	681,313	77,498
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	345,097	39,254
LACEY TOWNSHIP	51800	Ocean	3,200,785	364,083
LAKEHURST BOROUGH	52700	Ocean	328,935	37,416
LAKEWOOD TOWNSHIP	33800	Ocean	10,259,787	1,167,030
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	1,297,079	147,540
LAVALLETTE BOROUGH	67900	Ocean	640,975	72,910
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	2,915,837	331,670
LONG BEACH TOWNSHIP	55000	Ocean	2,527,588	287,508
MANCHESTER TOWNSHIP	54800	Ocean	5,292,726	602,037
MANTOLOKING BOROUGH	47400	Ocean	576,132	65,534
OCEAN COUNTY	71500	Ocean	16,275,365	1,851,289

**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
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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>
OCEAN COUNTY	71503	Ocean	\$ 3,671,268	417,599
OCEAN GATE BOROUGH	69400	Ocean	572,783	65,153
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	1,256,260	142,897
PINE BEACH BOROUGH	69900	Ocean	215,679	24,533
PLUMSTED FIRE DISTRICT 1	85402	Ocean	348,575	39,650
PLUMSTED TOWNSHIP	72300	Ocean	369,346	42,012
POINT PLEASANT BEACH BOROUGH	46700	Ocean	1,437,727	163,539
POINT PLEASANT BOROUGH	54200	Ocean	2,358,370	268,260
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,718,370	195,461
SEASIDE PARK BOROUGH	55400	Ocean	785,694	89,371
SHIP BOTTOM BOROUGH	61600	Ocean	598,194	68,043
SOUTH TOMS RIVER BOROUGH	72700	Ocean	494,580	56,257
STAFFORD TOWNSHIP	56400	Ocean	3,848,478	437,756
SURF CITY BOROUGH	73100	Ocean	632,722	71,971
TOMS RIVER TOWNSHIP	48700	Ocean	11,558,210	1,314,723
TUCKERTON BOROUGH	73400	Ocean	626,521	71,265
BLOOMINGDALE BOROUGH	55700	Passaic	1,067,392	121,414
BOROUGH OF WOODLAND PARK	43000	Passaic	1,933,258	219,904
CLIFTON CITY	34800	Passaic	17,117,409	1,947,070
HALEDON BOROUGH	42000	Passaic	1,277,704	145,336
HAWTHORNE BOROUGH	28200	Passaic	2,276,892	258,992
LITTLE FALLS TWP	41600	Passaic	2,073,872	235,899
NORTH HALEDON BOROUGH	41900	Passaic	1,719,075	195,541
PASSAIC CITY	22501	Passaic	9,798,188	1,114,524
PASSAIC CITY	22502	Passaic	6,102,587	694,157
PASSAIC COUNTY	71600	Passaic	26,120,836	2,971,191
PASSAIC COUNTY	71603	Passaic	3,619,958	411,763
PATERSON CITY	30701	Passaic	19,530,801	2,221,588
PATERSON CITY	30702	Passaic	19,846,135	2,257,457
POMPTON LAKES BOROUGH	40300	Passaic	1,343,448	152,814
PROSPECT PARK BOROUGH	43800	Passaic	1,190,726	135,443
RINGWOOD BOROUGH	44900	Passaic	1,532,368	174,304
TOTOWA BOROUGH	40000	Passaic	2,160,493	245,752
WANAQUE BOROUGH	40400	Passaic	1,447,852	164,690
WAYNE TOWNSHIP	29400	Passaic	8,261,196	939,694
WEST MILFORD TOWNSHIP	24200	Passaic	2,624,685	298,552
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	854,104	97,153
CARNEYS POINT TOWNSHIP	25700	Salem	1,008,844	114,754
ELMER BOROUGH	65100	Salem	33,529	3,814
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	610,770	69,474
PENNS GROVE BOROUGH	28500	Salem	456,124	51,883
PENNSVILLE TOWNSHIP	26800	Salem	1,083,151	123,206
SALEM CITY	20400	Salem	916,104	104,205
SALEM COUNTY	71700	Salem	6,739,483	766,602
SALEM COUNTY	71703	Salem	1,272,767	144,775
WOODSTOWN BOROUGH	48500	Salem	479,644	54,559
BEDMINSTER TOWNSHIP	42300	Somerset	958,522	109,030
BERNARDS TOWNSHIP	53000	Somerset	2,240,453	254,847
BERNARDSVILLE BORO	42200	Somerset	1,148,121	130,596
BOUND BROOK BOROUGH	43400	Somerset	1,619,150	184,175
BRANCHBURG TOWNSHIP	55800	Somerset	1,392,875	158,437
BRIDGEWATER TWP	59700	Somerset	4,417,619	502,495
FAR HILLS BOROUGH	65200	Somerset	380,773	43,312
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	6,301,860	716,824

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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>
GREEN BROOK TOWNSHIP	61900	Somerset	\$ 1,366,203	155,403
HILLSBOROUGH TOWNSHIP	51200	Somerset	3,552,563	404,097
MANVILLE BOROUGH	41000	Somerset	1,453,538	165,337
MONTGOMERY TOWNSHIP	68700	Somerset	1,995,975	227,038
NORTH PLAINFIELD BOROUGH	21300	Somerset	4,912,795	558,820
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	435,341	49,519
RARITAN BOROUGH	46100	Somerset	1,245,563	141,680
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	6,528,340	742,585
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	4,349,618	494,760
SOMERVILLE BOROUGH	21600	Somerset	2,298,056	261,399
SOUTH BOUND BROOK BOROUGH	48200	Somerset	619,500	70,467
WARREN TOWNSHIP	51300	Somerset	2,245,823	255,458
WATCHUNG BOROUGH	29800	Somerset	1,731,444	196,948
NJ TRANSIT CORPORATION	62300	Statewide	16,759,825	1,906,396
WATERFRONT COMM OF NY HARBOR	60600	Statewide	113,571	12,918
ANDOVER TOWNSHIP	63200	Sussex	723,624	82,311
BYRAM TOWNSHIP	55900	Sussex	878,612	99,940
FRANKLIN BOROUGH	65400	Sussex	830,239	94,438
HAMBURG BOROUGH	66000	Sussex	476,189	54,166
HARDYSTON TOWNSHIP	66700	Sussex	1,253,002	142,526
HOPATCONG BOROUGH	47800	Sussex	1,544,110	175,639
NEWTON TOWN	23600	Sussex	1,229,342	139,835
OGDENSBURG BOROUGH	69500	Sussex	335,892	38,207
SPARTA TOWNSHIP	47500	Sussex	2,338,741	266,027
STANHOPE BOROUGH	72900	Sussex	510,479	58,066
SUSSEX COUNTY	71903	Sussex	4,237,683	482,028
VERNON TOWNSHIP	54600	Sussex	2,139,073	243,315
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,759,448	200,134
CLARK TOWNSHIP	52600	Union	2,425,036	275,843
CRANFORD TOWNSHIP	25401	Union	3,273,695	372,376
CRANFORD TOWNSHIP	25402	Union	1,746,666	198,680
ELIZABETH CITY	21001	Union	19,786,111	2,250,629
ELIZABETH CITY	21002	Union	15,531,296	1,766,653
FANWOOD BOROUGH	31100	Union	854,663	97,216
GARWOOD BOROUGH	29700	Union	951,131	108,189
HILLSIDE TOWNSHIP	34301	Union	3,568,800	405,944
HILLSIDE TOWNSHIP	34302	Union	2,914,523	331,521
KENILWORTH BOROUGH	31000	Union	1,499,112	170,521
LINDEN CITY	35900	Union	14,216,314	1,617,076
MOUNTAINSIDE BOROUGH	39500	Union	1,289,668	146,697
NEW PROVIDENCE BOROUGH	50300	Union	1,662,434	189,098
PLAINFIELD CITY	20600	Union	10,705,979	1,217,783
RAHWAY CITY	34100	Union	6,475,059	736,525
ROSELLE BOROUGH	21800	Union	5,159,292	586,859
ROSELLE PARK BOROUGH	25000	Union	2,099,151	238,774
SCOTCH PLAINS TOWNSHIP	34500	Union	3,178,143	361,507
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	4,202,174	477,989
SUMMIT CITY	28100	Union	5,132,188	583,776
UNION COUNTY	72000	Union	3,902,941	443,951
UNION COUNTY	72001	Union	3,631,276	413,050
UNION COUNTY	72003	Union	14,301,055	1,626,716
UNION TOWNSHIP (UNION)	32600	Union	15,590,616	1,773,400



**THE POLICE AND FIREMEN'S RETIREMENT SYSTEM  
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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>
WESTFIELD TOWN	20800	Union	\$ 5,478,560	623,175
WINFIELD TOWNSHIP	74100	Union	359,583	40,902
BELVIDERE TOWN	63500	Warren	289,527	32,933
BLAIRSTOWN TOWNSHIP	63600	Warren	456,871	51,968
GREENWICH TOWNSHIP (WARREN)	65900	Warren	708,760	80,620
HACKETTSTOWN TOWN	56900	Warren	1,071,135	121,839
INDEPENDENCE TWP	60500	Warren	494,444	56,242
LOPATCONG TOWNSHIP	50900	Warren	815,456	92,756
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	697,885	79,383
PHILLIPSBURG TOWN	38800	Warren	2,315,399	263,372
POHATCONG TOWNSHIP	51900	Warren	714,645	81,289
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	3,857,506	438,783
WASHINGTON TWP (WARREN)	60700	Warren	1,577,179	179,401
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	—
Total			\$ <u>2,035,866,759</u>	<u>231,575,656</u>

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

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

Note to Supplemental Schedules (Unaudited)

June 30, 2023

**(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 of New Jersey allocated to employers based upon covered payroll.