



**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, 2024

(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, 2024, 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, 2024, 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, 2024, 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, 2024, and our report thereon, dated March 26, 2025, expressed an unmodified opinion on those financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the schedules as a whole. The supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer are presented for purposes of additional analysis and are not a required part of the schedules. Such information has not been subjected to the auditing procedures applied in the audit of the schedules, and accordingly, we do not express an opinion or provide any assurance on it.

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 management, 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
July 10, 2025

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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, 2024

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
State Group:				
Employer:				
STATE OF NEW JERSEY	NJ		\$ 392,013,558	95.56434353%
KEAN UNIVERSITY	412		817,443	0.19927475%
MONTCLAIR STATE UNIVERSITY	414		2,047,082	0.49903388%
NEW JERSEY INSTITUTE OF TECHNOLOGY	62400		1,841,360	0.44888335%
RICHARD STOCKTON COLLEGE OF NEW JERSE	421		859,759	0.20959047%
ROWAN UNIVERSITY	410		1,802,637	0.43944353%
RUTGERS, THE STATE UNIVERSITY	498		7,736,742	1.88604872%
THE COLLEGE OF NEW JERSEY	415		727,303	0.17730059%
WILLIAM PATERSON UNIVERSITY OF NEW JERS	413		1,201,907	0.29299868%
PALISADES INTERSTATE PARK COMM	91999	Special Location	1,161,230	0.28308251%
Total State Group			410,209,021	100.00000000%
Local Group:				
Nonemployer (State of New Jersey)			234,210,000	100.00000000%
Employer:				
ABSECON CITY	56600	Atlantic	885,818	0.06403938%
ATLANTIC CITY	30801	Atlantic	10,126,966	0.73211955%
ATLANTIC CITY	30802	Atlantic	6,892,776	0.49830680%
ATLANTIC COUNTY	70100	Atlantic	7,652,279	0.55321436%
ATLANTIC COUNTY	70103	Atlantic	2,862,074	0.20691097%
BRIGANTINE CITY	50201	Atlantic	1,201,711	0.08687657%
BRIGANTINE CITY	50202	Atlantic	1,316,357	0.09516480%
BUENA BOROUGH	58900	Atlantic	—	0.00000000%
EGG HARBOR CITY	59900	Atlantic	441,765	0.03193699%
EGG HARBOR TOWNSHIP	58200	Atlantic	2,876,926	0.20798468%
GALLOWAY TOWNSHIP	53800	Atlantic	2,059,525	0.14889144%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	1,800,540	0.13016836%
HAMMONTON TOWN	36500	Atlantic	991,324	0.07166684%
LINWOOD CITY	54400	Atlantic	667,331	0.04824407%
LONGPORT BOROUGH	38700	Atlantic	453,807	0.03280755%
MARGATE CITY	32800	Atlantic	2,631,380	0.19023316%
MULLICA TOWNSHIP	68900	Atlantic	455,137	0.03290370%
NORTHFIELD CITY	45400	Atlantic	857,818	0.06201515%
PLEASANTVILLE CITY	35100	Atlantic	3,104,519	0.22443830%
SOMERS POINT CITY	33500	Atlantic	1,075,296	0.07773752%
VENTNOR CITY	32100	Atlantic	3,123,626	0.22581962%
ALLENDALE BOROUGH	52000	Bergen	737,499	0.05331680%
ALPINE BOROUGH	46000	Bergen	668,710	0.04834376%
BERGEN COUNTY	70200	Bergen	28,117,784	2.03274893%
BERGENFIELD BOROUGH	29000	Bergen	2,358,091	0.17047599%
BOGOTA BOROUGH	28900	Bergen	674,780	0.04878259%
CARLSTADT BOROUGH	21700	Bergen	1,454,437	0.10514716%
CLIFFSIDE PARK BOROUGH	25300	Bergen	1,806,186	0.13057653%
CLOSTER BOROUGH	38400	Bergen	1,029,907	0.07445616%
CRESSKILL BOROUGH	31200	Bergen	1,352,476	0.09777599%
DEMAREST BOROUGH	37500	Bergen	742,872	0.05370524%
DUMONT BOROUGH	27800	Bergen	1,356,528	0.09806892%
EAST RUTHERFORD BOROUGH	22100	Bergen	2,197,401	0.15885905%
EDGEWATER BOROUGH	44300	Bergen	1,799,341	0.13008168%

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, 2024

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
ELMWOOD PARK BOROUGH	33100	Bergen	\$ 2,478,260	0.17916349%
EMERSON BOROUGH	43500	Bergen	1,027,267	0.07426531%
ENGLEWOOD CITY	27201	Bergen	4,160,843	0.30080426%
ENGLEWOOD CITY	27202	Bergen	2,190,730	0.15837678%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	1,431,528	0.10349098%
FAIR LAWN BOROUGH	32300	Bergen	3,231,673	0.23363078%
FAIRVIEW BOROUGH	26600	Bergen	1,510,325	0.10918753%
FORT LEE BOROUGH	42900	Bergen	5,390,131	0.38967448%
FRANKLIN LAKES BOROUGH	43900	Bergen	1,092,891	0.07900953%
GARFIELD CITY	35800	Bergen	2,940,957	0.21261374%
GLEN ROCK BOROUGH	26900	Bergen	1,164,459	0.08418348%
HACKENSACK CITY	28000	Bergen	9,849,065	0.71202895%
HARRINGTON PARK BOROUGH	44500	Bergen	577,421	0.04174411%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	1,849,989	0.13374323%
HAWORTH BOROUGH	41500	Bergen	604,004	0.04366590%
HILLSDALE BOROUGH	28800	Bergen	814,710	0.05889870%
HO-HO-KUS BOROUGH	29900	Bergen	820,639	0.05932733%
LEONIA BOROUGH	23100	Bergen	908,880	0.06570663%
LITTLE FERRY BOROUGH	29500	Bergen	1,206,242	0.08720414%
LODI BOROUGH	41100	Bergen	2,441,770	0.17652548%
LYNDHURST TOWNSHIP	24800	Bergen	2,563,026	0.18529157%
MAHWAH TOWNSHIP	30600	Bergen	2,592,537	0.18742504%
MAYWOOD BOROUGH	37400	Bergen	1,097,054	0.07931049%
MIDLAND PARK BOROUGH	54000	Bergen	905,501	0.06546235%
MONTVALE BOROUGH	24300	Bergen	1,269,072	0.09174637%
MOONACHIE BOROUGH	48000	Bergen	856,018	0.06188502%
NEW MILFORD BOROUGH	27300	Bergen	1,595,230	0.11532566%
NORTH ARLINGTON BOROUGH	34000	Bergen	1,532,362	0.11078068%
NORTHVALE BOROUGH	48400	Bergen	644,272	0.04657704%
NORWOOD BOROUGH	43700	Bergen	878,467	0.06350795%
OAKLAND BOROUGH	49600	Bergen	1,262,913	0.09130112%
OLD TAPPAN BOROUGH	48900	Bergen	629,994	0.04554483%
ORADELL BOROUGH	23200	Bergen	973,512	0.07037914%
PALISADES PARK BOROUGH	35000	Bergen	1,618,276	0.11699175%
PARAMUS BOROUGH	27400	Bergen	5,173,807	0.37403554%
PARK RIDGE BOROUGH	43200	Bergen	1,095,563	0.07920270%
RAMSEY BOROUGH	36800	Bergen	1,569,436	0.11346091%
RIDGEFIELD BOROUGH	27500	Bergen	1,439,596	0.10407425%
RIDGEFIELD PARK VILLAGE	35200	Bergen	1,506,399	0.10890371%
RIDGEWOOD VILLAGE	32000	Bergen	4,478,747	0.32378683%
RIVER EDGE BOROUGH	20100	Bergen	1,120,291	0.08099039%
RIVER VALE TOWNSHIP	48300	Bergen	1,278,240	0.09240917%
ROCHELLE PARK TOWNSHIP	42800	Bergen	1,029,340	0.07441517%
RUTHERFORD BOROUGH	31600	Bergen	2,254,679	0.16299991%
SADDLE BROOK TOWNSHIP	24400	Bergen	1,486,097	0.10743599%
SADDLE RIVER BOROUGH	50400	Bergen	917,755	0.06634824%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	988,616	0.07147107%
TEANECK TOWNSHIP	21500	Bergen	7,147,312	0.51670824%
TENAFLY BOROUGH	31400	Bergen	1,889,679	0.13661258%
UPPER SADDLE RIVER BORO	48800	Bergen	813,661	0.05882286%
WALDWICK BOROUGH	49001	Bergen	899,124	0.06500133%

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, 2024

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
WALLINGTON BOROUGH	34600	Bergen	\$ 1,118,990	0.08089634%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	1,084,143	0.07837711%
WESTWOOD BOROUGH	40200	Bergen	1,337,934	0.09672469%
WOODCLIFF LAKE BOROUGH	47000	Bergen	908,934	0.06571053%
WOOD-RIDGE BOROUGH	33300	Bergen	1,297,166	0.09377740%
WYCKOFF TOWNSHIP	47200	Bergen	1,074,553	0.07768381%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	224,397	0.01622257%
BORDENTOWN CITY	37900	Burlington	517,616	0.03742057%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	179,190	0.01295437%
BORDENTOWN TWP	52200	Burlington	950,080	0.06868515%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	418,084	0.03022499%
BURLINGTON CITY	41300	Burlington	1,251,765	0.09049518%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	4,901,602	0.35435674%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	1,406,387	0.10167343%
BURLINGTON TOWNSHIP	54500	Burlington	1,422,162	0.10281387%
BURLINGTON TWP FIRE DISTRICT 1	86502	Burlington	116,183	0.00839934%
CHESTERFIELD TOWNSHIP	76000	Burlington	377,773	0.02731075%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	154,928	0.01120038%
CINNAMINSON TOWNSHIP	29200	Burlington	1,085,265	0.07845822%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	529,116	0.03825195%
DELANCO TOWNSHIP	45300	Burlington	422,647	0.03055487%
DELRAN TOWNSHIP	61700	Burlington	953,504	0.06893268%
EASTAMPTON TOWNSHIP	59000	Burlington	607,806	0.04394077%
EDGEWATER PARK TOWNSHIP	61800	Burlington	591,906	0.04279129%
EVESHAM TOWNSHIP	55200	Burlington	2,990,112	0.21616735%
EVESHAM TWP FIRE DISTRICT 1	86504	Burlington	1,606,469	0.11613818%
FLORENCE TOWNSHIP	36300	Burlington	1,190,159	0.08604143%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	194,146	0.01403560%
LUMBERTON TOWNSHIP	61400	Burlington	578,324	0.04180939%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	499,674	0.03612347%
MAPLE SHADE TOWNSHIP	29300	Burlington	1,351,606	0.09771309%
MEDFORD LAKES BOROUGH	62900	Burlington	295,515	0.02136398%
MEDFORD TOWNSHIP	49500	Burlington	1,561,836	0.11291147%
MOORESTOWN TOWNSHIP	39600	Burlington	1,165,714	0.08427420%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	46,624	0.00337064%
MOUNT HOLLY TOWNSHIP	39800	Burlington	694,427	0.05020295%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	1,849,601	0.13371518%
MOUNT LAUREL TOWNSHIP	49900	Burlington	2,666,688	0.19278572%
NEW HANOVER TOWNSHIP	69200	Burlington	89,965	0.00650394%
NORTH HANOVER TOWNSHIP	69300	Burlington	167,203	0.01208778%
PALMYRA BOROUGH	38300	Burlington	373,608	0.02700964%
PEMBERTON BOROUGH	69700	Burlington	139,322	0.01007215%
PEMBERTON TOWNSHIP	62800	Burlington	1,290,779	0.09331566%
RIVERSIDE TOWNSHIP	25100	Burlington	772,868	0.05587377%
RIVERTON BOROUGH	37100	Burlington	140,933	0.01018862%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	203,904	0.01474105%
WESTAMPTON TOWNSHIP	62200	Burlington	1,322,598	0.09561599%
WILLINGBORO TOWNSHIP	49100	Burlington	2,921,633	0.21121673%
AUDUBON BOROUGH	23400	Camden	617,658	0.04465301%
BARRINGTON BOROUGH	48100	Camden	470,125	0.03398725%
BELLMAWR BOROUGH	37300	Camden	911,074	0.06586524%

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, 2024

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
BERLIN BOROUGH	52800	Camden	\$ 561,496	0.04059283%
BERLIN TOWNSHIP	52300	Camden	551,005	0.03983439%
BROOKLAWN BOROUGH	47300	Camden	285,529	0.02064205%
CAMDEN CITY	21201	Camden	—	0.00000000%
CAMDEN CITY	21202	Camden	6,970,312	0.50391219%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	11,864,806	0.85775507%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	3,826,980	0.27666794%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	55,419	0.00400646%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	8,675,562	0.62719165%
CHERRY HILL FIRE DIST 13	75800	Camden	3,029,513	0.21901581%
CHERRY HILL TOWNSHIP	33000	Camden	5,506,475	0.39808547%
CHESILHURST BOROUGH	59800	Camden	219,451	0.01586501%
CLEMENTON BOROUGH	64400	Camden	452,578	0.03271870%
COLLINGSWOOD BOROUGH	25801	Camden	729,384	0.05273013%
COLLINGSWOOD BOROUGH	25802	Camden	482,194	0.03485976%
GIBBSBORO BOROUGH	65600	Camden	144,044	0.01041353%
GLOUCESTER CITY	32200	Camden	1,999,053	0.14451967%
GLOUCESTER TOWNSHIP	48600	Camden	5,600,745	0.40490063%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	211,105	0.01526164%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	243,564	0.01760823%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	72,103	0.00521262%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	75,052	0.00542581%
HADDON HEIGHTS BOROUGH	40500	Camden	587,039	0.04243944%
HADDON TOWNSHIP	22200	Camden	847,198	0.06124739%
HADDON TWP FIRE DISTRICT 1	85102	Camden	94,651	0.00684271%
HADDONFIELD BOROUGH	38600	Camden	760,191	0.05495730%
HI-NELLA BOROUGH	77100	Camden	—	0.00000000%
LAUREL SPRINGS BOROUGH	67800	Camden	202,182	0.01461656%
LAWN SIDE BOROUGH	68000	Camden	218,168	0.01577225%
LINDENWOLD BOROUGH	55300	Camden	1,515,766	0.10958089%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	0.00000000%
MAGNOLIA BOROUGH	60800	Camden	358,204	0.02589602%
MERCHANTVILLE BOROUGH	38900	Camden	475,512	0.03437670%
MOUNT EPHRAIM BOROUGH	37200	Camden	468,446	0.03386587%
OAKLYN BOROUGH	33600	Camden	381,213	0.02755944%
PENNSAUKEN TOWNSHIP	20900	Camden	3,417,438	0.24706049%
PINE HILL BOROUGH	55100	Camden	719,304	0.05200141%
PINE HILL FIRE DISTRICT 1	77200	Camden	111,066	0.00802941%
PINE VALLEY BOROUGH	70000	Camden	—	0.00000000%
RUNNEMEDE BOROUGH	38500	Camden	522,385	0.03776534%
SOMERDALE BOROUGH	61000	Camden	499,719	0.03612672%
STRATFORD BOROUGH	61500	Camden	500,573	0.03618846%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	0.00000000%
VOORHEES TOWNSHIP	53100	Camden	3,210,614	0.23210834%
WATERFORD TOWNSHIP	53200	Camden	743,916	0.05378071%
WINSLOW TOWNSHIP	53500	Camden	3,204,432	0.23166142%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	750,895	0.05428525%
WOODLYNNE BOROUGH	51400	Camden	84,548	0.00611232%
AVALON BOROUGH	57400	Cape May	663,947	0.04799943%
CAPE MAY CITY	44400	Cape May	1,276,725	0.09229964%
CAPE MAY COUNTY	70500	Cape May	4,453,114	0.32193372%

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, 2024

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
LOWER TOWNSHIP	57600	Cape May	\$ 1,541,903	0.11147044%
MIDDLE TOWNSHIP	57900	Cape May	1,675,466	0.12112625%
NORTH WILDWOOD CITY	26000	Cape May	1,418,930	0.10258022%
OCEAN CITY	20700	Cape May	5,383,401	0.38918795%
SEA ISLE CITY	57700	Cape May	865,058	0.06253856%
STONE HARBOR BOROUGH	57500	Cape May	634,577	0.04587615%
WEST WILDWOOD BOROUGH	59200	Cape May	82,238	0.00594532%
WILDWOOD CITY	34900	Cape May	2,255,340	0.16304770%
WILDWOOD CREST BOROUGH	53700	Cape May	757,937	0.05479435%
BRIDGETON CITY	36200	Cumberland	2,560,447	0.18510512%
CUMBERLAND COUNTY	70600	Cumberland	2,827,558	0.20441566%
CUMBERLAND COUNTY	70603	Cumberland	1,243,448	0.08989391%
MILLVILLE CITY	22600	Cumberland	2,699,832	0.19518183%
VINELAND CITY	26500	Cumberland	5,750,373	0.41571784%
BELLEVILLE TOWNSHIP	35400	Essex	6,998,532	0.50595233%
BLOOMFIELD TOWNSHIP	32700	Essex	7,668,257	0.55436948%
CALDWELL BOROUGH	40800	Essex	943,167	0.06818538%
CEDAR GROVE TOWNSHIP	28700	Essex	1,704,257	0.12320767%
EAST ORANGE CITY	23800	Essex	12,655,572	0.91492275%
ESSEX COUNTY	70700	Essex	32,980,580	2.38430022%
ESSEX COUNTY COLLEGE	62700	Essex	87,449	0.00632204%
ESSEX FELS BOROUGH	27900	Essex	581,411	0.04203257%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	1,811,311	0.13094704%
GLEN RIDGE BOROUGH	25500	Essex	1,017,529	0.07356131%
IRVINGTON TOWNSHIP	29100	Essex	9,043,586	0.65379760%
LIVINGSTON TOWNSHIP	36000	Essex	3,643,366	0.26339374%
MAPLEWOOD TOWNSHIP	23900	Essex	2,889,488	0.20889284%
MILLBURN TOWNSHIP	26300	Essex	4,584,850	0.33145745%
MONTCLAIR TOWNSHIP	28300	Essex	8,056,852	0.58246259%
NEWARK CITY	21101	Essex	38,070,012	2.75223595%
NEWARK CITY	21102	Essex	26,520,592	1.91728142%
NORTH CALDWELL BOROUGH	38000	Essex	668,550	0.04833220%
NUTLEY TOWNSHIP	32500	Essex	4,365,072	0.31556880%
ORANGE CITY	24900	Essex	8,395,062	0.60691316%
ROSELAND BOROUGH	43600	Essex	807,015	0.05834240%
SOUTH ESSEX FIRE DEPARTMENT	86505	Essex	2,754,502	0.19913415%
SOUTH ORANGE VILLAGE	35600	Essex	1,936,106	0.13996897%
VERONA TOWNSHIP	34200	Essex	1,446,376	0.10456440%
WEST CALDWELL TOWNSHIP	36100	Essex	1,144,322	0.08272769%
WEST ORANGE TOWNSHIP	24700	Essex	7,449,281	0.53853881%
CLAYTON BOROUGH	64300	Gloucester	528,194	0.03818529%
DEPTFORD TOWNSHIP	63000	Gloucester	2,081,503	0.15048031%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	446,363	0.03226940%
EAST GREENWICH TOWNSHIP	59300	Gloucester	719,407	0.05200886%
ELK TOWNSHIP	60900	Gloucester	365,111	0.02639536%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,157,505	0.08368074%
GLASSBORO BOROUGH	45201	Gloucester	1,930,557	0.13956781%
GLASSBORO BOROUGH	45202	Gloucester	342,797	0.02478219%
GLOUCESTER COUNTY	70800	Gloucester	3,637,627	0.26297885%
GLOUCESTER COUNTY	70803	Gloucester	1,654,945	0.11964270%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	698,460	0.05049451%

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, 2024

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	\$ 895,937	0.06477093%
LOGAN TOWNSHIP	57000	Gloucester	782,244	0.05655160%
MANTUA TOWNSHIP	68400	Gloucester	1,063,951	0.07691734%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	2,463,440	0.17809209%
NEWFIELD BOROUGH	74700	Gloucester	—	0.00000000%
PAULSBORO BOROUGH	39100	Gloucester	625,757	0.04523852%
PITMAN BOROUGH	41200	Gloucester	533,535	0.03857141%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	0.00000000%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	2,784,958	0.20133594%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	952,096	0.06883089%
WENONAH BOROUGH	73900	Gloucester	—	0.00000000%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	1,540,242	0.11135036%
WESTVILLE BOROUGH	22700	Gloucester	407,822	0.02948311%
WOODBURY CITY	24000	Gloucester	1,187,749	0.08586720%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	90,112	0.00651456%
WOOLWICH TOWNSHIP	74200	Gloucester	991,127	0.07165260%
BAYONNE CITY	20300	Hudson	15,228,982	1.10096503%
EAST NEWARK BOROUGH	34700	Hudson	264,767	0.01914108%
GUTTENBERG TOWN	25600	Hudson	880,487	0.06365399%
HARRISON TOWN (HUDSON)	31800	Hudson	3,515,260	0.25413244%
HOBOKEN CITY	23301	Hudson	6,359,627	0.45976329%
HOBOKEN CITY	23302	Hudson	5,999,464	0.43372564%
HUDSON COUNTY	70900	Hudson	18,133,179	1.31092124%
HUDSON COUNTY	70903	Hudson	3,627,525	0.26224853%
JERSEY CITY	38101	Hudson	33,638,716	2.43187955%
JERSEY CITY FIRE DEPT.	38102	Hudson	26,907,946	1.94528482%
KEARNY TOWN	31900	Hudson	7,943,552	0.57427167%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	17,968	0.00129898%
NORTH BERGEN TOWNSHIP	23701	Hudson	4,991,610	0.36086378%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	12,513,132	0.90462519%
SECAUCUS TOWN	24600	Hudson	3,336,586	0.24121537%
UNION CITY	22400	Hudson	7,311,488	0.52857719%
WEEHAWKEN TOWNSHIP	27700	Hudson	2,290,013	0.16555435%
WEST NEW YORK TOWN	23000	Hudson	5,274,913	0.38134491%
CLINTON TOWN	64500	Hunterdon	430,127	0.03109563%
CLINTON TOWNSHIP	64600	Hunterdon	974,852	0.07047601%
DELAWARE TOWNSHIP	64800	Hunterdon	252,504	0.01825454%
FLEMINGTON BOROUGH	65300	Hunterdon	585,721	0.04234415%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	183,625	0.01327500%
FRENCHTOWN BOROUGH	65500	Hunterdon	67,228	0.00486019%
HIGH BRIDGE BOROUGH	67000	Hunterdon	345,970	0.02501158%
HOLLAND TOWNSHIP	67100	Hunterdon	246,939	0.01785222%
HUNTERDON COUNTY	71000	Hunterdon	777,527	0.05621059%
HUNTERDON COUNTY	71003	Hunterdon	834,065	0.06029795%
LAMBERTVILLE CITY	67700	Hunterdon	310,356	0.02243690%
LEBANON TOWNSHIP	54300	Hunterdon	306,639	0.02216818%
RARITAN TOWNSHIP	61200	Hunterdon	1,428,883	0.10329976%
READINGTON TOWNSHIP	72400	Hunterdon	918,360	0.06639198%
TEWKSBURY TOWNSHIP	73300	Hunterdon	437,848	0.03165381%
WEST AMWELL TOWNSHIP	74000	Hunterdon	206,487	0.01492778%
EAST WINDSOR TOWNSHIP	50800	Mercer	1,531,369	0.11070889%

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Schedule of Employer and Nonemployer Allocations

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Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
EWING TOWNSHIP	43100	Mercer	\$ 3,455,618	0.24982067%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	12,887,871	0.93171659%
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	531,346	0.03841316%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,097,667	0.07935481%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	437,703	0.03164333%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	2,186,575	0.15807640%
MERCER COUNTY	71100	Mercer	8,422,634	0.60890646%
MERCER COUNTY	71103	Mercer	2,486,142	0.17973331%
PENNINGTON BOROUGH	69800	Mercer	225,090	0.01627267%
PRINCETON	86001	Mercer	2,408,959	0.17415344%
PRINCETON BOROUGH	20500	Mercer	—	0.00000000%
PRINCETON TOWNSHIP	25200	Mercer	—	0.00000000%
ROBBINSVILLE TOWNSHIP	73700	Mercer	1,900,293	0.13737991%
TRENTON CITY	33401	Mercer	9,068,808	0.65562100%
TRENTON CITY	33402	Mercer	7,525,755	0.54406743%
WEST WINDSOR TOWNSHIP	49700	Mercer	2,665,222	0.19267973%
CARTERET BOROUGH	21400	Middlesex	3,487,071	0.25209454%
CRANBURY TOWNSHIP	64700	Middlesex	759,162	0.05488291%
DUNELLEN BOROUGH	26100	Middlesex	698,444	0.05049336%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	4,375,937	0.31635428%
EDISON TOWNSHIP	31701	Middlesex	8,507,676	0.61505449%
EDISON TOWNSHIP	31702	Middlesex	5,459,931	0.39472061%
HELMETTA BOROUGH	66900	Middlesex	—	0.00000000%
HIGHLAND PARK BOROUGH	21900	Middlesex	1,076,262	0.07780736%
JAMESBURG BOROUGH	53600	Middlesex	668,707	0.04834355%
METUCHEN BOROUGH	22800	Middlesex	1,314,987	0.09506576%
MIDDLESEX BOROUGH	36900	Middlesex	1,247,135	0.09016046%
MIDDLESEX COUNTY	71200	Middlesex	12,476,231	0.90195746%
MIDDLESEX COUNTY	71203	Middlesex	2,690,451	0.19450364%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	385,973	0.02790356%
MILLTOWN BOROUGH	58500	Middlesex	648,680	0.04689571%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	3,473,819	0.25113650%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	59,500	0.00430150%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	697,972	0.05045923%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	917,181	0.06630674%
NEW BRUNSWICK CITY	33700	Middlesex	11,109,326	0.80313834%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	4,788,012	0.34614485%
OLD BRIDGE TOWNSHIP	47100	Middlesex	4,674,202	0.33791707%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	181,796	0.01314277%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	51,738	0.00374035%
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	0.00000000%
PERTH AMBOY CITY	24500	Middlesex	6,893,606	0.49836681%
PISCATAWAY TOWNSHIP	37700	Middlesex	3,627,046	0.26221390%

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Schedule of Employer and Nonemployer Allocations

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Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
PLAINSBORO TOWNSHIP	56200	Middlesex	\$ 1,420,031	0.10265981%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	250,275	0.01809340%
SAYREVILLE BOROUGH	40700	Middlesex	4,226,352	0.30554017%
SOUTH AMBOY CITY	27600	Middlesex	1,374,561	0.09937260%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	4,595,601	0.33223468%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	2,748,573	0.19870552%
SOUTH RIVER BOROUGH	39400	Middlesex	1,408,049	0.10179359%
SPOTSWOOD BOROUGH	51500	Middlesex	861,701	0.06229587%
WOODBRIIDGE TOWNSHIP	32400	Middlesex	9,606,202	0.69447140%
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	1,370,504	0.09907931%
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	395,516	0.02859346%
WOODBRIIDGE TWP FIRE DISTRICT 5	86402	Middlesex	232,478	0.01680678%
WOODBRIIDGE TWP FIRE DISTRICT 7	45900	Middlesex	395,139	0.02856620%
ABERDEEN TOWNSHIP	46400	Monmouth	1,707,879	0.12346952%
ALLENHURST BOROUGH	43300	Monmouth	298,996	0.02161564%
ALLENTOWN BOROUGH	63100	Monmouth	170,817	0.01234906%
ASBURY PARK CITY	33200	Monmouth	5,860,544	0.42368255%
ATLANTIC HIGHLANDS	30500	Monmouth	598,185	0.04324523%
AVON BY THE SEA	22300	Monmouth	436,494	0.03155593%
BELMAR BOROUGH	39300	Monmouth	1,007,591	0.07284285%
BRADLEY BEACH BOROUGH	40900	Monmouth	900,736	0.06511787%
BRIELLE BOROUGH	50000	Monmouth	790,487	0.05714752%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	105,421	0.00762131%
COLTS NECK TOWNSHIP	62000	Monmouth	919,507	0.06647490%
DEAL BOROUGH	27100	Monmouth	996,727	0.07205745%
EATONTOWN BOROUGH	30300	Monmouth	1,944,174	0.14055224%
ENGLISHTOWN BOROUGH	44800	Monmouth	183,460	0.01326307%
FAIR HAVEN BOROUGH	42100	Monmouth	538,215	0.03890975%
FREEHOLD BOROUGH	22000	Monmouth	1,290,677	0.09330829%
FREEHOLD TOWNSHIP	56100	Monmouth	2,799,244	0.20236873%
HAZLET TOWNSHIP	50500	Monmouth	1,701,572	0.12301356%
HIGHLANDS BOROUGH	41800	Monmouth	575,523	0.04160690%
HOLMDEL TOWNSHIP	58400	Monmouth	2,115,875	0.15296521%
HOWELL TOWNSHIP	56000	Monmouth	4,395,916	0.31779864%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	31,747	0.00229512%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	51,920	0.00375351%
KEANSBURG BOROUGH	26700	Monmouth	1,446,562	0.10457785%
KEYPORT BOROUGH	39000	Monmouth	858,779	0.06208463%
LAKE COMO BOROUGH	46300	Monmouth	—	0.00000000%
LITTLE SILVER BOROUGH	40100	Monmouth	501,130	0.03622873%
LONG BRANCH CITY	39900	Monmouth	4,414,170	0.31911830%
MANALAPAN TOWNSHIP	51000	Monmouth	2,495,332	0.18039770%
MANASQUAN BOROUGH	26400	Monmouth	709,402	0.05128555%
MARLBORO TOWNSHIP	56300	Monmouth	3,062,837	0.22142494%
MATAWAN BOROUGH	28600	Monmouth	779,022	0.05631867%
MIDDLETOWN TOWNSHIP	37000	Monmouth	4,739,554	0.34264163%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	342,743	0.02477828%
MONMOUTH BEACH BOROUGH	58000	Monmouth	419,438	0.03032288%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	17,844,297	1.29003678%
NEPTUNE CITY BOROUGH	30200	Monmouth	703,235	0.05083972%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	57,961	0.00419024%

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NEPTUNE TOWNSHIP	20200	Monmouth	\$ 3,162,700	0.22864444%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	0.00000000%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	2,742,124	0.19823929%
OCEANPORT BOROUGH	41400	Monmouth	600,077	0.04338201%
RED BANK BOROUGH	23500	Monmouth	1,719,493	0.12430914%
RUMSON BOROUGH	37600	Monmouth	723,087	0.05227490%
SEA BRIGHT BORO	25900	Monmouth	402,575	0.02910378%
SEA GIRT BOROUGH	37800	Monmouth	424,137	0.03066259%
SHREWSBURY BOROUGH	44700	Monmouth	618,547	0.04471728%
SPRING LAKE BOROUGH	35700	Monmouth	642,736	0.04646600%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	598,873	0.04329496%
TINTON FALLS BOROUGH	50100	Monmouth	1,951,922	0.14111238%
UNION BEACH BOROUGH	73500	Monmouth	581,010	0.04200358%
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	45,441	0.00328511%
WALL TOWNSHIP	51600	Monmouth	3,178,591	0.22979327%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	0.00000000%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	122,868	0.00888263%
WEST LONG BRANCH BOROUGH	46600	Monmouth	832,020	0.06015011%
BOONTON TOWN	31500	Morris	934,600	0.06756603%
BOONTON TOWNSHIP	57200	Morris	535,522	0.03871506%
BUTLER BOROUGH	61300	Morris	716,688	0.05181229%
CHATHAM BOROUGH	38200	Morris	1,017,626	0.07356832%
CHATHAM TOWNSHIP	46500	Morris	888,482	0.06423198%
CHESTER BOROUGH	64100	Morris	—	0.00000000%
CHESTER TOWNSHIP	52900	Morris	855,578	0.06185321%
DENVILLE TOWNSHIP	30000	Morris	1,379,391	0.09972178%
DOVER TOWN	35500	Morris	2,210,585	0.15981218%
EAST HANOVER TOWNSHIP	31300	Morris	1,654,671	0.11962289%
FLORHAM PARK BOROUGH	30100	Morris	1,374,597	0.09937521%
HANOVER TOWNSHIP	29600	Morris	1,479,916	0.10698914%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	149,271	0.01079141%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	284,867	0.02059419%
HARDING TOWNSHIP	52400	Morris	458,452	0.03314336%
JEFFERSON TOWNSHIP	51100	Morris	1,686,927	0.12195481%
KINNELON BOROUGH	58300	Morris	727,627	0.05260311%
LINCOLN PARK BOROUGH	56800	Morris	907,361	0.06559682%
LONG HILL TOWNSHIP	57800	Morris	847,431	0.06126423%
MADISON BOROUGH	30900	Morris	1,443,481	0.10435511%
MENDHAM BOROUGH	53400	Morris	561,678	0.04060599%
MENDHAM TOWNSHIP	53300	Morris	556,952	0.04026432%
MONTVILLE TOWNSHIP	39700	Morris	1,872,715	0.13538618%
MORRIS COUNTY	71400	Morris	7,556,684	0.54630341%
MORRIS COUNTY	71403	Morris	2,495,212	0.18038902%
MORRIS COUNTY PARK COMMISSION	71404	Morris	—	0.00000000%
MORRIS PLAINS BOROUGH	52500	Morris	731,599	0.05289027%
MORRIS TOWNSHIP	51700	Morris	2,330,913	0.16851118%
MORRISTOWN TOWN	32900	Morris	3,344,965	0.24182112%
MOUNT ARLINGTON BOROUGH	68800	Morris	569,695	0.04118557%
MOUNT OLIVE TOWNSHIP	47700	Morris	2,288,066	0.16541359%
MOUNTAIN LAKES BOROUGH	42700	Morris	510,959	0.03693930%
NETCONG BOROUGH	69100	Morris	455,526	0.03293183%

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PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	\$ 4,420,887	0.31960390%
PEQUANNOCK TOWNSHIP	46200	Morris	1,472,130	0.10642626%
RANDOLPH TOWNSHIP	45500	Morris	1,374,507	0.09936870%
RIVERDALE BOROUGH	72500	Morris	707,237	0.05112904%
ROCKAWAY BOROUGH	39200	Morris	681,902	0.04929747%
ROCKAWAY TOWNSHIP	41700	Morris	2,301,617	0.16639325%
ROXBURY TOWNSHIP	46800	Morris	1,952,937	0.14118576%
WASHINGTON TWP (MORRIS)	58100	Morris	1,095,743	0.07921572%
WHARTON BOROUGH	42500	Morris	894,474	0.06466516%
BARNEGAT TOWNSHIP	63300	Ocean	2,709,849	0.19590600%
BAY HEAD BOROUGH	55600	Ocean	391,630	0.02831252%
BEACH HAVEN BOROUGH	62100	Ocean	527,256	0.03811748%
BEACHWOOD BOROUGH	63400	Ocean	755,830	0.05464202%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	2,826,311	0.20432551%
BRICK TOWNSHIP	55500	Ocean	7,146,357	0.51663920%
HARVEY CEDARS BOROUGH	66800	Ocean	349,494	0.02526634%
ISLAND HEIGHTS BOROUGH	67400	Ocean	173,608	0.01255083%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	238,545	0.01724539%
JACKSON TOWNSHIP	49800	Ocean	4,550,909	0.32900371%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	406,160	0.02936296%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	258,907	0.01871744%
LACEY TOWNSHIP	51800	Ocean	2,192,676	0.15851746%
LAKEHURST BOROUGH	52700	Ocean	205,830	0.01488029%
LAKEWOOD TOWNSHIP	33800	Ocean	7,476,289	0.54049133%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	930,940	0.06730144%
LAVALLETTE BOROUGH	67900	Ocean	441,527	0.03191978%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	1,933,990	0.13981600%
LONG BEACH TOWNSHIP	55000	Ocean	1,681,322	0.12154960%
MANCHESTER TOWNSHIP	54800	Ocean	3,420,063	0.24725026%
MANTOLOKING BOROUGH	47400	Ocean	424,002	0.03065283%
OCEAN COUNTY	71500	Ocean	11,079,321	0.80096916%
OCEAN COUNTY	71503	Ocean	2,631,624	0.19025080%
OCEAN GATE BOROUGH	69400	Ocean	415,274	0.03002185%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	979,803	0.07083394%
PINE BEACH BOROUGH	69900	Ocean	158,753	0.01147690%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	229,429	0.01658636%
PLUMSTED TOWNSHIP	72300	Ocean	291,723	0.02108984%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	1,009,622	0.07298968%
POINT PLEASANT BOROUGH	54200	Ocean	1,571,394	0.11360246%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,147,012	0.08292216%
SEASIDE PARK BOROUGH	55400	Ocean	557,641	0.04031414%
SHIP BOTTOM BOROUGH	61600	Ocean	471,999	0.03412273%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	352,912	0.02551344%
STAFFORD TOWNSHIP	56400	Ocean	2,533,792	0.18317813%
SURF CITY BOROUGH	73100	Ocean	454,133	0.03283112%
TOMS RIVER TOWNSHIP	48700	Ocean	8,072,931	0.58362500%
TUCKERTON BOROUGH	73400	Ocean	397,569	0.02874188%
BLOOMINGDALE BOROUGH	55700	Passaic	717,994	0.05190671%
BOROUGH OF WOODLAND PARK	43000	Passaic	1,273,609	0.09207437%
CLIFTON CITY	34800	Passaic	12,254,222	0.88590753%
HALEDON BOROUGH	42000	Passaic	884,537	0.06394678%

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, 2024

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
HAWTHORNE BOROUGH	28200	Passaic	\$ 1,587,466	0.11476437%
LITTLE FALLS TWP	41600	Passaic	1,367,567	0.09886698%
NORTH HALEDON BOROUGH	41900	Passaic	1,365,720	0.09873345%
PASSAIC CITY	22501	Passaic	6,483,629	0.46872790%
PASSAIC CITY	22502	Passaic	3,772,742	0.27274686%
PASSAIC COUNTY	71600	Passaic	16,302,133	1.17854748%
PASSAIC COUNTY	71603	Passaic	2,389,047	0.17271392%
PATERSON CITY	30701	Passaic	13,027,665	0.94182287%
PATERSON CITY	30702	Passaic	14,389,839	1.04029997%
POMPTON LAKES BOROUGH	40300	Passaic	926,135	0.06695406%
PROSPECT PARK BOROUGH	43800	Passaic	723,209	0.05228372%
RINGWOOD BOROUGH	44900	Passaic	966,499	0.06987214%
TOTOWA BOROUGH	40000	Passaic	1,528,669	0.11051370%
WANAQUE BOROUGH	40400	Passaic	823,906	0.05956351%
WAYNE TOWNSHIP	29400	Passaic	5,525,629	0.39947019%
WEST MILFORD TOWNSHIP	24200	Passaic	1,830,850	0.13235959%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	568,682	0.04111233%
CARNEYS POINT TOWNSHIP	25700	Salem	719,837	0.05203994%
ELMER BOROUGH	65100	Salem	38,510	0.00278404%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	418,653	0.03026613%
PENNS GROVE BOROUGH	28500	Salem	345,423	0.02497203%
PENNSVILLE TOWNSHIP	26800	Salem	754,948	0.05457826%
SALEM CITY	20400	Salem	602,584	0.04356325%
SALEM COUNTY	71700	Salem	4,493,919	0.32488368%
SALEM COUNTY	71703	Salem	841,406	0.06082866%
WOODSTOWN BOROUGH	48500	Salem	327,527	0.02367826%
BEDMINSTER TOWNSHIP	42300	Somerset	672,418	0.04861183%
BERNARDS TOWNSHIP	53000	Somerset	1,467,821	0.10611475%
BERNARDSVILLE BORO	42200	Somerset	802,934	0.05804736%
BOUND BROOK BOROUGH	43400	Somerset	1,107,512	0.08006655%
BRANCHBURG TOWNSHIP	55800	Somerset	934,736	0.06757587%
BRIDGEWATER TWP	59700	Somerset	3,124,108	0.22585447%
FAR HILLS BOROUGH	65200	Somerset	266,104	0.01923774%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	4,145,515	0.29969613%
GREEN BROOK TOWNSHIP	61900	Somerset	994,531	0.07189869%
HILLSBOROUGH TOWNSHIP	51200	Somerset	2,647,155	0.19137360%
MANVILLE BOROUGH	41000	Somerset	1,046,144	0.07563000%
MONTGOMERY TOWNSHIP	68700	Somerset	1,437,849	0.10394795%
NORTH PLAINFIELD BOROUGH	21300	Somerset	3,398,066	0.24566001%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	296,462	0.02143244%
RARITAN BOROUGH	46100	Somerset	855,479	0.06184606%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	4,456,027	0.32214431%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	2,805,594	0.20282780%
SOMERVILLE BOROUGH	21600	Somerset	1,566,521	0.11325017%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	469,604	0.03394958%
WARREN TOWNSHIP	51300	Somerset	1,521,203	0.10997395%
WATCHUNG BOROUGH	29800	Somerset	1,159,774	0.08384478%
NJ TRANSIT CORPORATION	62300	Statewide	11,876,871	0.85862729%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	79,803	0.00576928%
ANDOVER TOWNSHIP	63200	Sussex	500,139	0.03615708%

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, 2024

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
BYRAM TOWNSHIP	55900	Sussex	\$ 624,727	0.04516405%
FRANKLIN BOROUGH	65400	Sussex	555,445	0.04015538%
HAMBURG BOROUGH	66000	Sussex	354,207	0.02560706%
HARDYSTON TOWNSHIP	66700	Sussex	895,995	0.06477512%
HOPATCONG BOROUGH	47800	Sussex	1,023,487	0.07399204%
NEWTON TOWN	23600	Sussex	815,677	0.05896861%
OGDENSBURG BOROUGH	69500	Sussex	266,437	0.01926181%
SPARTA TOWNSHIP	47500	Sussex	1,569,429	0.11346040%
STANHOPE BOROUGH	72900	Sussex	360,257	0.02604444%
SUSSEX COUNTY	71903	Sussex	2,572,044	0.18594352%
VERNON TOWNSHIP	54600	Sussex	1,394,868	0.10084068%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,164,741	0.08420386%
CLARK TOWNSHIP	52600	Union	1,696,023	0.12261240%
CRANFORD TOWNSHIP	25401	Union	2,298,879	0.16619531%
CRANFORD TOWNSHIP	25402	Union	1,173,142	0.08481120%
ELIZABETH CITY	21001	Union	14,082,158	1.01805646%
ELIZABETH CITY	21002	Union	11,209,396	0.81037281%
FANWOOD BOROUGH	31100	Union	597,220	0.04317546%
GARWOOD BOROUGH	29700	Union	595,015	0.04301605%
HILLSIDE TOWNSHIP	34301	Union	2,522,901	0.18239077%
HILLSIDE TOWNSHIP	34302	Union	1,970,341	0.14244396%
KENILWORTH BOROUGH	31000	Union	1,060,079	0.07663742%
LINDEN CITY	35900	Union	9,777,041	0.70682204%
MOUNTAINSIDE BOROUGH	39500	Union	959,774	0.06938596%
NEW PROVIDENCE BOROUGH	50300	Union	1,121,741	0.08109522%
PLAINFIELD CITY	20600	Union	7,217,442	0.52177823%
RAHWAY CITY	34100	Union	4,348,371	0.31436142%
ROSELLE BOROUGH	21800	Union	3,533,793	0.25547226%
ROSELLE PARK BOROUGH	25000	Union	1,359,381	0.09827518%
SCOTCH PLAINS TOWNSHIP	34500	Union	2,020,596	0.14607710%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	2,879,228	0.20815110%
SUMMIT CITY	28100	Union	3,184,086	0.23019052%
UNION COUNTY	72000	Union	2,493,276	0.18024906%
UNION COUNTY	72001	Union	2,359,000	0.17054170%
UNION COUNTY	72003	Union	9,420,373	0.68103707%
UNION TOWNSHIP (UNION)	32600	Union	10,947,372	0.79143003%
WESTFIELD TOWN	20800	Union	3,614,934	0.26133828%
WINFIELD TOWNSHIP	74100	Union	284,360	0.02055754%
BELVIDERE TOWN	63500	Warren	188,896	0.01365606%
BLAIRSTOWN TOWNSHIP	63600	Warren	341,779	0.02470859%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	525,088	0.03796075%
HACKETTSTOWN TOWN	56900	Warren	658,008	0.04757007%
INDEPENDENCE TWP	60500	Warren	351,447	0.02540753%
LOPATCONG TOWNSHIP	50900	Warren	613,069	0.04432125%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	462,293	0.03342104%
PHILLIPSBURG TOWN	38800	Warren	1,456,070	0.10526522%
POHATCONG TOWNSHIP	51900	Warren	538,141	0.03890440%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	2,561,895	0.18520981%
WASHINGTON TWP (WARREN)	60700	Warren	1,096,354	0.07925989%
Total Employer			1,383,239,398	100.00000000%
Total Local Group			1,617,449,398	
Total			\$ 2,027,658,419	

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

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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, 2024

Deferred outflows of resources								
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
State Group:								
Employer:								
State of New Jersey			\$ 4,200,320,252	130,994,234	2,171,380	44,860,493	10,207,143	188,233,250
Kean University	412		8,758,683	273,155	4,528	93,545	2,207,159	2,578,387
Montclair State University	414		21,933,935	684,048	11,339	234,260	1,344,028	2,273,675
New Jersey Institute of Technology	62400		19,729,679	615,304	10,199	210,718	1,977,224	2,813,445
Richard Stockton College of New Jersey	421		9,212,087	287,295	4,762	98,387	918,852	1,309,296
Rowan University	410		19,314,773	602,365	9,985	206,287	1,810,690	2,629,327
Rutgers, The State University of New Jersey	498		82,897,118	2,585,289	42,854	885,362	1,286,568	4,800,073
The College of New Jersey	415		7,792,857	243,034	4,029	83,230	1,416,158	1,746,451
William Paterson University of NJ	413		12,878,112	401,626	6,657	137,542	2,252,236	2,798,061
Palisades Interstate Park Comm	91999	Special Location	12,442,268	388,034	6,432	132,887	1,355,608	1,882,961
Total State Group			4,395,279,764	137,074,384	2,272,165	46,942,711	24,775,666	211,064,926
Local Group:								
Nonemployer (State of New Jersey)								
			2,035,866,994	—	—	—	—	—
Employer:								
ABSECON CITY	56600	Atlantic	6,613,091	416,620	10,454	—	177,953	605,027
ATLANTIC CITY	30801	Atlantic	75,603,053	4,762,934	119,514	—	14,759,870	19,642,318
ATLANTIC CITY	30802	Atlantic	51,458,147	3,241,823	81,346	—	4,487,309	7,810,478
ATLANTIC COUNTY	70100	Atlantic	57,128,231	3,599,034	90,309	—	3,810,941	7,500,284
ATLANTIC COUNTY	70103	Atlantic	21,366,867	1,346,096	33,777	—	894,594	2,274,467
BRIGANTINE CITY	50201	Atlantic	8,971,396	565,191	14,182	—	643,129	1,222,502
BRIGANTINE CITY	50202	Atlantic	9,827,288	619,112	15,535	—	338,727	973,374
BUENA BOROUGH	58900	Atlantic	—	—	—	—	—	—
EGG HARBOR CITY	59900	Atlantic	3,298,005	207,772	5,214	—	530,916	743,902
EGG HARBOR TOWNSHIP	58200	Atlantic	21,477,745	1,353,081	33,952	—	625,971	2,013,004
GALLOWAY TOWNSHIP	53800	Atlantic	15,375,422	968,640	24,306	—	521,393	1,514,339
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	13,441,965	846,833	21,249	—	665,879	1,533,961
HAMMONTON TOWN	36500	Atlantic	7,400,748	466,241	11,699	—	285,592	763,532
LINWOOD CITY	54400	Atlantic	4,981,972	313,860	7,876	—	534,289	856,025
LONGPORT BOROUGH	38700	Atlantic	3,387,905	213,435	5,356	—	125,908	344,699
MARGATE CITY	32800	Atlantic	19,644,616	1,237,596	31,054	—	1,021,044	2,289,694
MULLICA TOWNSHIP	68900	Atlantic	3,397,834	214,061	5,371	—	549,116	768,548
NORTHFIELD CITY	45400	Atlantic	6,404,056	403,451	10,124	—	202,861	616,436
PLEASANTVILLE CITY	35100	Atlantic	23,176,844	1,460,123	36,638	—	1,074,098	2,570,859
SOMERS POINT CITY	33500	Atlantic	8,027,642	505,735	12,690	—	801,676	1,320,101
VENTNOR CITY	32100	Atlantic	23,319,488	1,469,110	36,864	—	1,848,488	3,354,462
ALLENDALE BOROUGH	52000	Bergen	5,505,813	346,862	8,704	—	396,049	751,615
ALPINE BOROUGH	46000	Bergen	4,992,267	314,509	7,892	—	222,450	544,851
BERGEN COUNTY	70200	Bergen	209,913,840	13,224,409	331,835	—	6,167,158	19,723,402
BERGENFIELD BOROUGH	29000	Bergen	17,604,372	1,109,062	27,829	—	963,800	2,100,691
BOGOTA BOROUGH	28900	Bergen	5,037,583	317,364	7,963	—	1,112,151	1,437,478
CARLSTADT BOROUGH	21700	Bergen	10,858,126	684,054	17,165	—	946,118	1,647,337
CLIFFSIDE PARK BOROUGH	25300	Bergen	13,484,115	849,489	21,316	—	641,943	1,512,748
CLOSTER BOROUGH	38400	Bergen	7,688,790	484,388	12,155	—	605,820	1,102,363
CRESSKILL BOROUGH	31200	Bergen	10,096,935	636,099	15,961	—	760,235	1,412,295
DEMAREST BOROUGH	37500	Bergen	5,545,925	349,389	8,767	—	634,863	993,019
DUMONT BOROUGH	27800	Bergen	10,127,185	638,005	16,009	—	379,763	1,033,777
EAST RUTHERFORD BOROUGH	22100	Bergen	16,404,738	1,033,486	25,933	—	847,133	1,906,552
EDGEWATER BOROUGH	44300	Bergen	13,433,014	846,269	21,235	—	1,493,673	2,361,177
ELMWOOD PARK BOROUGH	33100	Bergen	18,501,496	1,165,580	29,247	—	1,812,567	3,007,394
EMERSON BOROUGH	43500	Bergen	7,669,081	483,146	12,123	—	1,016,594	1,511,863
ENGLEWOOD CITY	27201	Bergen	31,062,851	1,956,936	49,104	—	2,141,514	4,147,554
ENGLEWOOD CITY	27202	Bergen	16,354,936	1,030,348	25,854	—	800,017	1,856,219
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	10,687,099	673,279	16,894	—	1,066,840	1,757,013
FAIR LAWN BOROUGH	32300	Bergen	24,126,115	1,519,927	38,139	—	662,631	2,220,697
FAIRVIEW BOROUGH	26600	Bergen	11,275,359	710,339	17,824	—	833,197	1,561,360
FORT LEE BOROUGH	42900	Bergen	40,240,123	2,535,097	63,612	—	3,183,362	5,782,071
FRANKLIN LAKES BOROUGH	43900	Bergen	8,158,998	514,011	12,898	—	621,339	1,148,248
GARFIELD CITY	35800	Bergen	21,955,769	1,383,196	34,708	—	1,597,526	3,015,430
GLEN ROCK BOROUGH	26900	Bergen	8,693,290	547,671	13,742	—	895,695	1,457,108
HACKENSACK CITY	28000	Bergen	73,528,378	4,632,231	116,234	—	1,899,334	6,647,799
HARRINGTON PARK BOROUGH	44500	Bergen	4,310,747	271,574	6,814	—	290,680	569,068
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	13,811,127	870,090	21,833	—	1,858,136	2,750,059
HAWORTH BOROUGH	41500	Bergen	4,509,203	284,076	7,128	—	605,843	897,047
HILLSDALE BOROUGH	28800	Bergen	6,082,233	383,176	9,615	—	409,561	802,352
HO-HO-KUS BOROUGH	29900	Bergen	6,126,496	385,964	9,685	—	1,025,408	1,421,057
LEONIA BOROUGH	23100	Bergen	6,785,261	427,466	10,726	—	194,256	632,448
LITTLE FERRY BOROUGH	29500	Bergen	9,005,222	567,322	14,236	—	1,035,442	1,617,000
LODI BOROUGH	41100	Bergen	18,229,079	1,148,418	28,817	—	1,069,507	2,246,742
LYNDHURST TOWNSHIP	24800	Bergen	19,134,318	1,205,447	30,248	—	2,308,110	3,543,805
MAHWAH TOWNSHIP	30600	Bergen	19,354,633	1,219,327	30,596	—	552,231	1,802,154
MAYWOOD BOROUGH	37400	Bergen	8,190,077	515,969	12,947	—	631,132	1,160,048
MIDLAND PARK BOROUGH	54000	Bergen	6,760,035	425,877	10,686	—	769,438	1,206,001
MONTVALE BOROUGH	24300	Bergen	9,474,281	596,872	14,977	—	569,140	1,180,989
MOONACHIE BOROUGH	48000	Bergen	6,390,618	402,604	10,102	—	70,295	483,001
NEW MILFORD BOROUGH	27300	Bergen	11,909,219	750,272	18,826	—	1,387,096	2,156,194
NORTH ARLINGTON BOROUGH	34000	Bergen	11,439,877	720,703	18,084	—	1,984,700	2,723,487
NORTHVALE BOROUGH	48400	Bergen	4,809,825	303,015	7,603	—	182,116	492,734
NORWOOD BOROUGH	43700	Bergen	6,558,212	413,162	10,367	—	841,259	1,264,788
OAKLAND BOROUGH	49600	Bergen	9,428,300	593,976	14,904	—	625,836	1,234,716
OLD TAPPAN BOROUGH	48900	Bergen	4,703,232	296,300	7,435	—	664,497	968,232
ORADELL BOROUGH	23200	Bergen	7,267,772	457,864	11,489	—	439,654	909,007
PALISADES PARK BOROUGH	35000	Bergen	12,081,270	761,111	19,098	—	1,437,948	2,218,157
PARAMUS BOROUGH	27400	Bergen	38,625,152	2,433,355	61,059	—	2,834,978	5,329,392
PARK RIDGE BOROUGH	43200	Bergen	8,178,946	515,267	12,929	—	708,149	1,236,345

Deferred inflows of resources					Pension expense (benefit)			
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 (benefit)
39,670,658	39,702,163	—	3,899,562	83,272,383	320,178,456	—	(193,230)	319,985,226
82,723	82,789	—	2,088,247	2,253,759	667,649	—	20,001	687,650
207,159	207,323	—	2,412,664	2,827,146	1,671,961	—	(163,345)	1,508,616
186,340	186,488	—	3,065,000	3,437,828	1,503,937	10,844	(615,756)	899,025
87,005	87,074	—	2,339,379	2,513,458	702,211	—	(44,188)	658,023
182,422	182,567	—	1,127,158	1,492,147	1,472,310	—	222,879	1,695,189
782,936	783,558	—	5,465,603	7,032,097	6,319,012	3,077	349,686	6,671,775
73,601	73,659	—	850,444	997,704	594,027	—	188,513	782,540
121,630	121,726	—	2,849,297	3,092,653	981,662	—	(40,230)	941,432
117,513	117,606	—	678,312	913,431	948,439	—	275,670	1,224,109
41,511,987	41,544,953	—	24,775,666	107,832,606	335,039,664	13,921	—	335,053,585
—	—	—	—	—	234,210,235	—	—	234,210,235
226,395	194,216	51,759	98,421	570,791	332,124	—	139,266	471,390
2,588,226	2,220,337	591,731	7,745,885	13,146,179	3,796,948	—	(191,889)	3,605,059
1,761,639	1,511,241	402,753	3,574,372	7,250,005	2,584,339	1,461,140	(1,378,027)	2,667,452
1,955,751	1,677,762	447,132	3,251,565	7,332,210	2,869,103	—	325,224	3,194,327
731,482	627,510	167,235	611,285	2,137,512	1,073,090	—	(44,652)	1,028,438
307,130	263,475	70,217	1,025,515	1,666,337	450,563	—	(202,971)	247,592
336,431	288,611	76,916	353,645	1,055,603	493,548	—	61,695	555,243
—	—	—	—	—	—	—	(289,012)	(289,012)
112,905	96,857	25,813	169,609	405,184	165,633	—	(17,560)	148,073
735,278	630,766	168,102	2,542,300	4,076,446	1,078,659	30,606	(467,617)	641,648
526,368	451,551	120,341	407,515	1,505,775	772,187	32,300	83,658	888,145
460,178	394,768	105,208	1,374,578	2,334,732	675,084	30,982	(22,506)	683,560
253,360	217,348	57,924	278,170	806,802	371,682	—	33,278	404,960
170,555	146,312	38,993	590,268	946,128	250,205	—	101,616	351,821
115,983	99,497	26,517	147,327	389,324	170,148	5,945	(29,672)	146,421
672,522	576,930	153,755	449,278	1,852,485	986,595	—	(55,256)	931,339
116,323	99,789	26,594	60,399	303,105	170,647	29,695	207,190	407,532
219,239	188,077	50,123	578,258	1,035,697	321,626	—	(27,187)	294,439
793,446	680,666	181,401	3,122,035	4,777,548	1,163,991	—	(363,083)	800,908
274,822	235,759	62,831	284,126	857,538	403,165	2,699	(60,832)	345,032
798,329	684,855	182,517	1,276,395	2,942,096	1,171,155	—	(636,394)	534,761
188,488	161,697	43,093	563,776	957,054	276,514	2,808	86,664	365,986
170,907	146,615	39,074	470,248	826,844	250,722	595	38,440	289,757
7,186,277	6,164,823	1,642,958	715,112	15,709,170	10,542,324	—	(608,706)	9,933,618
602,675	517,011	137,786	1,084,900	2,342,372	884,130	—	(412,644)	471,486
172,459	147,946	39,428	516,519	876,352	252,998	3,030	12,279	268,307
371,722	318,885	84,985	1,377,317	2,152,099	545,319	—	(189,676)	355,643
461,621	396,006	105,538	769,455	1,732,620	677,201	—	(125,370)	551,831
263,221	225,807	60,179	572,380	1,121,587	386,148	384	16,320	402,852
345,663	296,530	79,027	1,439,307	2,160,527	507,090	—	(201,924)	305,166
189,861	162,875	43,407	537,448	933,591	278,528	—	80,621	359,149
346,698	297,419	79,264	2,156,874	2,880,255	608,609	3,562	(396,140)	116,031
561,606	481,780	128,397	828,506	2,000,289	823,881	—	247,453	1,071,334
459,871	394,505	105,138	252,463	1,211,977	674,635	54,194	301,469	1,030,298
633,388	543,358	144,808	606,638	1,928,192	929,185	—	541,532	1,470,717
262,546	225,228	60,024	213,905	761,703	385,158	1,670	336,036	722,864
1,063,418	912,265	243,123	1,300,660	3,519,466	1,560,043	245,934	(548,833)	1,257,144
559,902	480,318	128,007	868,579	2,036,806	821,380	—	(854,671)	(33,291)
365,866	313,863	83,646	795,161	1,558,536	536,729	—	(211,285)	325,444
825,943	708,544	188,831	174,386	1,897,704	1,211,665	503	534,115	1,746,283
386,005	331,139	88,250	733,568	1,538,962	566,273	1,447	(6,013)	561,707
1,377,597	1,181,786	314,952	2,332	2,876,667	2,020,946	4,296	1,003,003	3,028,245
279,318	239,616	63,859	90,019	672,812	409,762	2,107	235,855	647,724
751,643	644,805	171,844	518,483	2,086,775	1,102,666	18,631	44,943	1,166,240
297,610	255,308	68,041	—	620,959	436,596	—	417,780	854,376
2,517,200	2,159,407	575,493	2,763,998	8,016,098	3,692,754	—	(1,538,786)	2,153,968
147,576	126,600	33,739	402,597	710,512	216,495	11,691	76,420	304,606
472,816	405,610	108,097	165,678	1,152,201	693,625	—	437,797	1,131,422
154,370	132,428	35,293	—	322,091	226,462	1,480	163,986	391,928
208,222	178,625	47,605	508,834	943,286	305,463	—	(25,506)	279,957
209,737	179,925	47,951	801,515	1,239,128	307,686	—	279,796	587,482
232,289	199,272	53,107	566,941	1,051,609	340,770	—	(158,996)	181,774
308,288	264,469	70,482	800,673	1,443,912	452,262	2,890	(230,839)	224,313
624,062	535,358	142,676	—	1,302,096	915,504	—	355,629	1,271,133
655,052	561,943	149,761	1,255,597	2,622,353	960,967	—	59,158	1,020,125
662,594	568,414	151,485	1,082,282	2,464,775	972,031	—	(322,769)	649,262
280,382	240,529	64,102	1,116,731	1,701,744	411,323	—	(344,514)	66,809
231,426	198,531	52,910	49,075	531,942	339,504	—	526,162	865,666
324,346	278,244	74,153	318,640	995,383	475,819	1,914	110,992	588,725
218,779	187,682	50,018	801,975	1,258,454	320,951	—	(39,790)	281,161
407,705	349,754	93,211	829,109	1,679,779	598,107	—	99,045	697,152
391,637	335,970	89,538	703,152	1,520,297	574,535	—	158,463	732,998
164,661	141,257	37,646	765,573	1,109,137	241,560	—	(20,568)	220,992
224,516	192,604	51,330	—	468,450	329,368	—	350,184	679,552
322,772	276,894	73,794	307,171	980,631	473,510	—	(46,074)	427,436
161,012	138,126	36,811	697,756	1,033,705	236,206	78,363	(166,932)	147,637
248,808	213,442	56,884	1,203,603	1,722,737	365,003	—	23,654	388,657
413,595	354,807	94,558	1,156,292	2,019,252	606,747	—	68,287	675,034
1,322,309	1,134,357	302,312	3,043,845	5,802,823	1,939,838	—	969,012	2,908,850
280,001	240,202	64,015	25,921	610,139	410,764	18,195	239,359	668,318

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, 2024

Deferred outflows of resources								
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
RAMSEY BOROUGH	36800	Bergen	\$ 11,716,654	738,140	18,522	—	668,833	1,425,495
RIDGEFIELD BOROUGH	27500	Bergen	10,747,331	677,073	16,989	—	741,807	1,435,869
RIDGEFIELD PARK VILLAGE	35200	Bergen	11,246,050	708,492	17,778	—	605,879	1,332,149
RIDGEWOOD VILLAGE	32000	Bergen	33,436,169	2,106,453	52,856	—	2,054,829	4,214,138
RIVER EDGE BOROUGH	20100	Bergen	8,363,553	526,897	13,221	—	363,692	903,810
RIVER VALE TOWNSHIP	48300	Bergen	9,542,724	601,184	15,085	—	1,611,031	2,227,300
ROCHELLE PARK TOWNSHIP	42800	Bergen	7,684,557	484,121	12,148	—	702,355	1,198,624
RUTHERFORD BOROUGH	31600	Bergen	16,832,348	1,060,425	26,609	—	1,892,768	2,979,802
SADDLE BROOK TOWNSHIP	24400	Bergen	11,094,485	698,944	17,538	—	251,158	967,640
SADDLE RIVER BOROUGH	50400	Bergen	6,851,517	431,640	10,831	—	317,379	759,850
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	7,380,531	464,968	11,667	—	789,039	1,265,674
TEANECK TOWNSHIP	21500	Bergen	53,358,391	3,361,537	84,350	—	—	3,445,887
TENAFLY BOROUGH	31400	Bergen	14,107,434	888,757	22,301	—	405,716	1,316,774
UPPER SADDLE RIVER BORO	48800	Bergen	6,074,401	382,683	9,602	—	383,197	775,482
WALDWICK BOROUGH	49001	Bergen	6,712,427	422,878	10,611	—	1,134,962	1,568,451
WALLINGTON BOROUGH	34600	Bergen	8,353,841	526,285	13,206	—	378,777	918,268
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	8,093,690	509,896	12,795	—	714,017	1,236,708
WESTWOOD BOROUGH	40200	Bergen	9,988,371	629,260	15,790	—	924,099	1,569,149
WOODCLIFF LAKE BOROUGH	47000	Bergen	6,785,664	427,492	10,727	—	989,837	1,428,056
WOOD-RIDGE BOROUGH	33300	Bergen	9,684,017	610,086	15,309	—	523,131	1,148,526
WYCKOFF TOWNSHIP	47200	Bergen	8,022,095	505,386	12,681	—	—	518,067
BEVERLY CITY MUNICIPAL BLDG	36600	Burlington	1,675,240	105,539	2,648	—	436,823	545,010
BORDENTOWN CITY	37900	Burlington	3,864,272	243,446	6,109	—	671,803	921,358
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	1,337,746	84,277	2,115	—	180,336	266,728
BORDENTOWN TWP	52200	Burlington	7,092,840	446,843	11,212	—	689,572	1,147,627
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	3,121,214	196,634	4,934	—	455,635	657,203
BURLINGTON CITY	41300	Burlington	9,345,075	588,732	14,773	—	663,486	1,266,991
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	36,593,001	2,305,331	57,847	—	1,888,854	4,252,032
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	10,499,408	661,455	16,598	—	751,922	1,429,975
BURLINGTON TOWNSHIP	54500	Burlington	10,617,177	668,874	16,784	—	182,443	868,101
BURLINGTON TWP FIRE DISTRICT 1	86502	Burlington	867,366	54,643	1,371	—	878,291	934,305
CHESTERFIELD TOWNSHIP	76000	Burlington	2,820,271	177,675	4,458	—	698,055	880,188
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	1,156,618	72,866	1,828	—	359,192	433,886
CINNAMINSON TOWNSHIP	29200	Burlington	8,102,066	510,424	12,808	—	1,068,346	1,591,578
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	3,950,125	248,855	6,244	—	448,246	703,345
DELANCO TOWNSHIP	45300	Burlington	3,155,279	198,780	4,988	—	93,059	296,827
DELTRAN TOWNSHIP	61700	Burlington	7,118,402	448,454	11,253	—	89,319	549,026
EASTAMPTON TOWNSHIP	59000	Burlington	4,537,587	285,864	7,173	—	720,118	1,013,155
EDGEWATER PARK TOWNSHIP	61800	Burlington	4,418,885	278,386	6,985	—	777,616	1,062,987
EVESHAM TOWNSHIP	55200	Burlington	22,322,737	1,406,315	35,288	—	1,438,054	2,879,657
EVESHAM TWP FIRE DISTRICT 1	86504	Burlington	11,993,124	755,558	18,959	—	9,684,001	10,458,518
FLORENCE TOWNSHIP	36300	Burlington	8,885,154	559,758	14,046	—	1,050,884	1,624,688
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	1,449,401	91,311	2,291	—	429,459	523,061
LUMBERTON TOWNSHIP	61400	Burlington	4,317,489	271,998	6,825	—	281,223	560,046
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	3,730,326	235,008	5,897	—	509,311	750,216
MAPLE SHADE TOWNSHIP	29300	Burlington	10,090,440	635,690	15,951	—	683,390	1,335,031
MEDFORD LAKES BOROUGH	62900	Burlington	2,206,173	138,987	3,488	—	288,632	431,107
MEDFORD TOWNSHIP	49500	Burlington	11,659,916	734,566	18,432	—	498,146	1,251,144
MOORESTOWN TOWNSHIP	39600	Burlington	8,702,660	548,261	13,757	—	70,787	632,805
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	348,072	21,928	550	—	95,924	118,402
MOUNT HOLLY TOWNSHIP	39800	Burlington	5,184,258	326,604	8,195	—	76,219	411,018
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	13,808,231	869,908	21,828	—	1,634,367	2,526,103
MOUNT LAUREL TOWNSHIP	49900	Burlington	19,908,209	1,254,202	31,471	—	912,511	2,198,184
NEW HANOVER TOWNSHIP	69200	Burlington	671,635	42,313	1,062	—	333,408	376,783
NORTH HANOVER TOWNSHIP	69300	Burlington	1,248,257	78,639	1,973	—	114,813	195,425
PALMYRA BOROUGH	38300	Burlington	2,789,177	175,716	4,409	—	68,462	248,587
PEMBERTON BOROUGH	69700	Burlington	1,040,111	65,526	1,644	—	122,067	189,237
PEMBERTON TOWNSHIP	62800	Burlington	9,636,335	607,082	15,233	—	659,906	1,282,221
RIVERSIDE TOWNSHIP	25100	Burlington	5,769,860	363,497	9,121	—	1,194,266	1,566,884
RIVERTON BOROUGH	37100	Burlington	1,052,138	66,284	1,663	—	35,030	102,977
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	1,522,249	95,901	2,406	—	157,929	256,236
WESTAMPTON TOWNSHIP	62200	Burlington	9,873,880	622,047	15,609	—	1,205,270	1,842,926
WILLINGBORO TOWNSHIP	49100	Burlington	21,811,505	1,374,108	34,480	—	107,599	1,516,187
AUDUBON BOROUGH	23400	Camden	4,611,137	290,498	7,289	—	448,814	746,601
BARRINGTON BOROUGH	48100	Camden	3,509,727	221,110	5,548	—	564,825	791,483
BELLMAWR BOROUGH	37300	Camden	6,801,640	428,498	10,752	—	806,594	1,245,844
BERLIN BOROUGH	52800	Camden	4,191,859	264,084	6,627	—	385,109	655,820
BERLIN TOWNSHIP	52300	Camden	4,113,538	259,150	6,503	—	364,013	629,666
BROOKLAWN BOROUGH	47300	Camden	2,131,622	134,291	3,370	—	613,976	751,637
CAMDEN CITY	21201	Camden	—	—	—	—	—	—
CAMDEN CITY	21202	Camden	52,036,994	3,278,290	82,261	—	4,539,555	7,900,106
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	88,576,930	5,580,278	140,023	—	1,492,517	7,212,818
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	28,570,390	1,799,912	45,164	—	3,023,638	4,868,714
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	413,732	26,065	654	—	150,568	177,287
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	64,767,569	4,080,307	102,385	—	5,533,917	9,716,609
CHERRY HILL FIRE DIST 13	75800	Camden	22,616,886	1,424,846	35,753	—	—	1,460,599
CHERRY HILL TOWNSHIP	33000	Camden	41,108,692	2,589,816	64,985	—	2,424,684	5,079,485
CHESILHURST BOROUGH	59800	Camden	1,638,316	103,213	2,590	—	225,268	331,071
CLEMENTON BOROUGH	64400	Camden	3,378,729	212,857	5,341	—	616,160	834,358
COLLINGSWOOD BOROUGH	25801	Camden	5,445,230	343,045	8,608	—	192,498	544,151
COLLINGSWOOD BOROUGH	25802	Camden	3,599,828	226,786	5,691	—	207,598	440,075
GIBBSBORO BOROUGH	65600	Camden	1,075,363	67,747	1,700	—	330,991	400,438
GLOUCESTER CITY	32200	Camden	14,923,967	940,198	23,592	—	1,149,367	2,113,157
GLOUCESTER TOWNSHIP	48600	Camden	41,812,466	2,634,153	66,098	—	3,962,703	6,662,954
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	1,576,008	99,287	2,491	—	388,057	489,835
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	1,818,332	114,553	2,874	—	373,957	491,384
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	538,286	33,912	851	—	44,767	79,530
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	560,302	35,299	886	—	110,208	146,393

Deferred inflows of resources					Pension expense (benefit)			
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 (benefit)
401,113	344,099	91,704	1,470,952	2,307,868	588,436	—	29,223	617,659
367,928	315,631	84,117	852,039	1,619,715	539,754	—	153,574	693,328
385,002	330,278	88,021	326,144	1,129,445	564,801	—	301,810	866,611
1,144,667	981,965	261,699	—	2,388,331	1,679,236	69,866	693,342	2,442,444
286,321	245,624	65,460	179,498	776,903	420,036	—	91,747	511,783
326,690	280,254	74,689	192,887	874,520	479,256	—	85,587	564,843
263,076	225,683	60,146	474,797	1,023,702	385,935	—	80,628	466,563
576,245	494,338	131,744	71,562	1,273,889	845,357	—	679,787	1,525,144
379,813	325,827	86,834	1,126,377	1,918,851	557,189	—	(63,839)	493,350
234,558	201,218	53,626	755,402	1,244,804	344,098	4,252	(265,934)	82,416
252,668	216,754	57,766	257,579	784,767	370,666	—	265,121	635,787
1,826,693	1,567,048	417,626	4,742,539	8,553,906	2,679,773	3,861	(1,649,183)	1,034,451
482,960	414,312	110,416	181,752	1,189,440	708,506	5,718	118,430	832,654
207,954	178,395	47,543	1,274,384	1,708,276	305,070	—	(125,044)	180,026
229,796	197,133	52,537	—	479,466	337,113	—	120,611	457,724
285,989	245,339	65,384	124,683	721,395	419,548	—	92,810	512,358
277,083	237,698	63,348	387,105	965,234	406,483	—	11,035	417,518
341,946	293,342	78,177	150,582	864,047	501,638	45,646	166,221	713,505
232,303	199,284	53,110	626,094	1,110,791	340,791	—	181,352	522,143
331,527	284,404	75,795	856,169	1,547,895	486,352	—	(516)	485,836
274,632	235,596	62,787	412,724	985,739	402,887	—	(108,876)	294,011
57,351	49,199	13,112	441,814	561,476	84,134	—	(10,555)	73,579
132,291	113,487	30,245	—	276,023	194,072	—	245,730	439,802
45,797	39,287	10,470	183,846	279,400	67,185	—	94,637	161,822
242,819	208,305	55,514	411,394	918,032	356,218	16,682	258,352	631,252
106,853	91,665	24,429	11,084	234,031	156,754	—	267,216	423,970
319,923	274,449	73,142	347,177	1,014,691	469,330	—	225,673	695,003
1,252,740	1,074,676	288,407	1,812,803	4,426,626	1,837,779	145,124	(516,543)	1,466,360
359,441	308,350	82,177	1,008,960	1,758,928	527,303	53,294	365,119	945,716
363,473	311,809	83,099	1,851,086	2,609,467	533,218	—	(239,008)	294,210
29,694	25,473	6,789	230,315	292,271	43,561	—	165,879	209,440
96,550	82,827	22,074	262,478	463,929	141,640	—	201,812	343,452
39,596	33,968	9,053	4,701	87,318	58,088	—	146,756	204,844
277,369	237,944	63,413	460,153	1,038,879	406,903	—	175,910	582,813
135,230	116,009	30,917	308,860	591,016	198,384	—	29,653	228,037
108,019	92,665	24,696	412,014	637,394	158,465	—	106,307	264,772
243,694	209,056	55,714	1,262,117	1,770,581	357,501	56,467	(358,776)	55,192
155,342	133,261	35,515	318,464	642,582	227,887	—	106,403	334,290
151,278	129,775	34,586	—	315,639	221,926	5,114	304,342	531,382
764,206	655,582	174,716	10,595,998	12,190,502	1,121,096	—	(1,828,421)	(707,325)
410,577	352,218	93,868	—	866,663	602,321	—	2,240,036	2,842,357
304,178	260,942	69,542	356,367	991,029	446,232	—	331,089	777,321
49,619	42,567	11,344	249,599	353,129	72,792	—	26,654	99,446
147,807	126,798	33,792	716,205	1,024,602	216,834	—	(90,822)	126,012
127,705	109,554	29,197	155,624	422,080	187,345	—	156,363	343,708
345,440	296,340	78,976	328,069	1,048,825	506,764	—	232,836	739,600
75,527	64,792	17,267	229,236	386,822	110,799	—	77,781	188,580
399,170	342,433	91,260	640,156	1,473,019	585,586	—	199,182	784,768
297,930	255,583	68,114	1,420,582	2,042,209	437,066	—	(305,567)	131,499
11,916	10,222	2,724	—	24,862	17,481	—	89,304	106,785
177,480	152,253	40,576	561,147	931,456	260,365	—	(214,475)	45,890
472,717	405,525	108,074	827,790	1,814,106	693,479	—	519,824	1,213,303
681,546	584,671	155,818	1,091,004	2,513,039	999,833	—	8,955	1,008,788
22,993	19,725	5,257	80,058	128,033	33,731	—	106,105	139,836
42,733	36,659	9,770	252,074	341,236	62,690	—	22,714	85,404
95,486	81,914	21,830	1,048,573	1,247,803	140,079	—	(144,718)	(4,639)
35,608	30,546	8,141	115,705	190,000	52,237	—	(21,323)	30,914
329,894	283,003	75,422	1,672,098	2,360,417	483,957	—	(252,328)	231,629
197,528	169,451	45,160	61,853	473,992	289,775	—	377,901	667,676
36,019	30,900	8,235	244,344	319,498	52,841	1,242	(31,711)	22,372
52,113	44,706	11,914	683,448	792,181	76,451	—	(47,477)	28,974
338,026	289,980	77,281	155,494	860,781	495,888	—	195,808	691,696
746,704	640,568	170,715	3,063,937	4,621,924	1,095,421	—	(396,428)	698,993
157,860	135,422	36,091	491,432	820,805	231,581	2,537	28,692	262,810
120,153	103,075	27,470	747,613	998,311	176,266	—	(25,106)	151,160
232,850	199,753	53,235	294,147	779,985	341,593	—	157,873	499,466
143,506	123,108	32,809	690,232	989,655	210,524	—	(62,609)	147,915
140,825	120,808	32,196	521,431	815,260	206,591	—	(115,929)	90,662
72,975	62,602	16,684	88,162	240,423	107,055	—	156,469	263,524
—	—	—	—	—	—	—	—	—
1,781,456	1,528,241	407,284	2,232,562	5,949,543	2,613,410	462,107	833,349	3,908,866
3,032,379	2,601,359	693,275	6,320,930	12,647,943	4,448,523	545,938	(540,223)	4,454,238
978,090	839,065	223,615	688,401	2,729,171	1,434,867	78,533	785,148	2,298,548
14,164	12,151	3,238	410	29,963	20,778	—	27,244	48,022
2,217,279	1,902,117	506,924	9,741,155	14,367,475	3,252,767	223,960	(242,692)	3,234,035
774,276	664,221	177,018	3,415,387	5,030,902	1,135,869	—	(921,248)	214,621
1,407,332	1,207,295	321,750	1,413,418	4,349,795	2,064,567	168,537	298,627	2,531,731
56,087	48,115	12,823	242,537	359,562	82,280	—	35,482	117,762
115,669	99,228	26,445	109,515	350,857	169,687	—	119,284	288,971
186,414	159,917	42,619	423,042	811,992	273,471	—	25,377	298,848
123,238	105,721	28,175	366,313	623,447	180,791	—	(48,989)	131,802
36,814	31,582	8,417	265,271	342,084	54,007	—	(68,305)	(14,298)
510,913	438,292	116,807	177,536	1,243,548	749,514	116,420	312,637	1,178,571
1,431,425	1,227,963	327,258	3,702,729	6,689,375	2,099,912	69,850	617,259	2,787,021
53,954	46,285	12,335	321,595	434,169	79,151	—	82,966	162,117
62,250	53,401	14,232	—	129,883	91,321	—	191,630	282,951
18,428	15,809	4,213	575,183	613,633	27,034	—	(93,311)	(66,277)
19,182	16,455	4,385	336,490	376,512	28,140	—	47,233	75,373

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, 2024

Deferred outflows of resources								
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
HADDON HEIGHTS BOROUGH	40500	Camden	\$ 4,382,551	276,097	6,928	—	181,050	464,075
HADDON TOWNSHIP	22200	Camden	6,324,772	398,456	9,998	—	—	408,454
HADDON TWP FIRE DISTRICT 1	85102	Camden	706,619	44,516	1,117	—	469,397	515,030
HADDONFIELD BOROUGH	38600	Camden	5,675,220	357,534	8,971	—	287,104	653,609
HI-NELLA BOROUGH	77100	Camden	—	—	—	—	68,180	68,180
LAUREL SPRINGS BOROUGH	67800	Camden	1,509,393	95,091	2,386	—	85,944	183,421
LAWNSIDE BOROUGH	68000	Camden	1,628,737	102,609	2,575	—	340,996	446,180
LINDENWOLD BOROUGH	55300	Camden	11,315,979	712,898	17,888	—	899,930	1,630,716
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—	—	—	—	—
MAGNOLIA BOROUGH	60800	Camden	2,674,179	168,471	4,227	—	190,604	363,302
MERCHANTVILLE BOROUGH	38900	Camden	3,549,944	223,644	5,612	—	457,268	686,524
MOUNT EPHRAIM BOROUGH	37200	Camden	3,497,192	220,320	5,528	—	383,481	609,329
OAKLYN BOROUGH	33600	Camden	2,845,953	179,293	4,499	—	267,937	451,729
PENNSAUKEN TOWNSHIP	20900	Camden	25,512,947	1,607,296	40,331	—	2,387,990	4,035,617
PINE HILL BOROUGH	55100	Camden	5,369,977	338,304	8,489	—	332,545	679,338
PINE HILL FIRE DISTRICT 1	77200	Camden	829,165	52,237	1,311	—	385,504	439,052
PINE VALLEY BOROUGH	70000	Camden	—	—	—	—	—	—
RUNNEMEDE BOROUGH	38500	Camden	3,899,875	245,689	6,165	—	24,276	276,130
SOMERDALE BOROUGH	61000	Camden	3,730,661	235,029	5,897	—	491,008	731,934
STRATFORD BOROUGH	61500	Camden	3,737,037	235,430	5,908	—	77,968	319,306
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—	—	—	—	—
VOORHEES TOWNSHIP	53100	Camden	23,968,899	1,510,022	37,890	—	3,011,700	4,559,612
WATERFORD TOWNSHIP	53200	Camden	5,553,719	349,880	8,779	—	198,629	557,288
WINSLOW TOWNSHIP	53500	Camden	23,922,747	1,507,114	37,817	—	692,124	2,237,055
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	5,605,821	353,162	8,862	—	409,504	771,528
WOODLYNNE BOROUGH	51400	Camden	631,195	39,765	998	—	188,871	229,634
AVALON BOROUGH	57400	Cape May	4,956,709	312,269	7,836	—	502,421	822,526
CAPE MAY CITY	44400	Cape May	9,531,414	600,472	15,067	—	1,113,600	1,729,139
CAPE MAY COUNTY	70500	Cape May	33,244,805	2,094,397	52,554	—	1,342,648	3,489,599
LOWER TOWNSHIP	57600	Cape May	11,511,106	725,191	18,197	—	450,971	1,194,359
MIDDLE TOWNSHIP	57900	Cape May	12,508,223	788,008	19,773	—	7,694	815,475
NORTH WILDWOOD CITY	26000	Cape May	10,593,048	667,354	16,746	—	1,310,461	1,994,561
OCEAN CITY	20700	Cape May	40,189,880	2,531,931	63,533	—	2,587,224	5,182,688
SEA ISLE CITY	57700	Cape May	6,458,107	406,856	10,209	—	464,572	881,637
STONE HARBOR BOROUGH	57500	Cape May	4,737,446	298,455	7,489	—	999,213	1,305,157
WEST WILDWOOD BOROUGH	59200	Cape May	613,949	38,678	971	—	215,390	255,039
WILDWOOD CITY	34900	Cape May	16,837,283	1,060,736	26,617	—	477,226	1,564,579
WILDWOOD CREST BOROUGH	53700	Cape May	5,658,393	356,474	8,945	—	1,252,309	1,617,728
BRIDGETON CITY	36200	Cumberland	19,115,065	1,204,234	30,217	—	937,423	2,171,874
CUMBERLAND COUNTY	70600	Cumberland	21,109,187	1,329,862	33,370	—	122,982	1,486,214
CUMBERLAND COUNTY	70603	Cumberland	9,282,984	584,821	14,675	—	578,825	1,178,321
MILLVILLE CITY	22600	Cumberland	20,155,646	1,269,790	31,862	—	1,913,977	3,215,629
VINELAND CITY	26500	Cumberland	42,929,517	2,704,526	67,863	—	2,014,000	4,786,389
BELLEVILLE TOWNSHIP	35400	Essex	52,247,671	3,291,563	82,594	—	1,566,100	4,940,257
BLOOMFIELD TOWNSHIP	32700	Essex	57,247,515	3,606,549	90,497	—	1,034,235	4,731,281
CALDWELL BOROUGH	40800	Essex	7,041,231	443,592	11,131	—	764,863	1,219,586
CEDAR GROVE TOWNSHIP	28700	Essex	12,723,162	801,549	20,113	—	1,037,589	1,859,251
EAST ORANGE CITY	23800	Essex	94,480,408	5,952,192	149,356	—	3,168,134	9,269,682
ESSEX COUNTY	70700	Essex	246,217,134	15,511,488	389,224	—	—	15,900,712
ESSEX COUNTY COLLEGE	62700	Essex	652,852	41,129	1,032	—	64,329	106,490
ESSEX FELS BOROUGH	27900	Essex	4,340,535	273,450	6,862	—	224,794	505,106
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	13,522,376	851,899	21,376	—	1,743,390	2,616,665
GLEN RIDGE BOROUGH	25500	Essex	7,596,382	478,566	12,008	—	958,072	1,448,646
IRVINGTON TOWNSHIP	29100	Essex	67,515,059	4,253,396	106,729	—	—	4,360,125
LIVINGSTON TOWNSHIP	36000	Essex	27,199,617	1,713,555	42,997	—	1,876,447	3,632,999
MAPLEWOOD TOWNSHIP	23900	Essex	21,571,526	1,358,989	34,100	—	1,403,379	2,796,468
MILLBURN TOWNSHIP	26300	Essex	34,228,283	2,156,355	54,108	—	1,806,577	4,017,040
MONTCLAIR TOWNSHIP	28300	Essex	60,148,578	3,789,314	95,084	—	—	3,884,398
NEWARK CITY	21101	Essex	284,212,384	17,905,159	449,287	—	4,072,230	22,426,676
NEWARK CITY	21102	Essex	197,989,974	12,473,215	312,985	—	4,128,583	16,914,783
NORTH CALDWELL BOROUGH	38000	Essex	4,991,072	314,434	7,890	—	262,929	585,253
NUTLEY TOWNSHIP	32500	Essex	32,587,526	2,052,989	51,515	—	1,554,951	3,659,455
ORANGE CITY	24900	Essex	62,673,491	3,948,381	99,075	—	10,548,205	14,595,661
ROSELAND BOROUGH	43600	Essex	6,024,785	379,557	9,524	—	556,899	945,980
SOUTH ESSEX FIRE DEPARTMENT	86505	Essex	20,563,786	1,295,503	32,507	—	18,744,214	20,072,224
SOUTH ORANGE VILLAGE	35600	Essex	14,454,035	910,593	22,849	—	1,664,248	2,597,690
VERONA TOWNSHIP	34200	Essex	10,797,947	680,262	17,070	—	558,875	1,256,207
WEST CALDWELL TOWNSHIP	36100	Essex	8,542,957	538,200	13,505	—	1,076,468	1,628,173
WEST ORANGE TOWNSHIP	24700	Essex	55,612,746	3,503,560	87,913	—	3,318,292	6,909,765
CLAYTON BOROUGH	64300	Gloucester	3,943,242	248,421	6,234	—	521,636	776,291
DEPTFORD TOWNSHIP	63000	Gloucester	15,539,499	978,976	24,565	—	732,421	1,735,962
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	3,332,331	209,934	5,268	—	43,375	258,577
EAST GREENWICH TOWNSHIP	59300	Gloucester	5,370,746	338,353	8,490	—	873,099	1,219,942
ELK TOWNSHIP	60900	Gloucester	2,725,743	171,720	4,309	—	369,187	545,216
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	8,641,375	544,400	13,660	—	1,092,351	1,650,411
GLASSBORO BOROUGH	45201	Gloucester	14,412,609	907,983	22,784	—	1,019,155	1,949,922
GLASSBORO BOROUGH	45202	Gloucester	2,559,157	161,225	4,046	—	856,843	822,114
GLOUCESTER COUNTY	70800	Gloucester	27,156,772	1,710,856	42,930	—	99,624	1,853,410
GLOUCESTER COUNTY	70803	Gloucester	12,355,023	778,357	19,531	—	1,678,078	2,475,966
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	5,214,366	328,501	8,243	—	525,969	862,713
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	6,688,634	421,379	10,573	—	972,439	1,404,391
LOGAN TOWNSHIP	57000	Gloucester	5,839,857	367,906	9,232	—	683,136	1,060,274
MANTUA TOWNSHIP	68400	Gloucester	7,942,946	500,399	12,556	—	347,027	859,982
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	18,390,857	1,158,610	29,072	—	1,437,291	2,624,973
NEWFIELD BOROUGH	74700	Gloucester	—	—	—	—	—	—
PAULSBORO BOROUGH	39100	Gloucester	4,671,601	294,307	7,385	—	900,235	1,201,927
PITMAN BOROUGH	41200	Gloucester	3,983,115	250,933	6,297	—	346,393	603,623
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—	—	—	26,349	26,349

Deferred inflows of resources					Pension expense (benefit)			
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 (benefit)
150,034	128,708	34,301	155,728	468,771	220,101	—	76,383	296,484
216,525	185,748	49,503	735,536	1,187,312	317,644	—	(278,443)	39,201
24,191	20,752	5,531	281,870	332,344	35,488	—	69,804	105,292
194,288	166,672	44,419	310,693	716,072	285,022	31,649	(82,318)	234,353
—	—	—	248,622	248,622	—	—	(4,471)	(4,471)
51,673	44,328	11,814	244,213	352,028	75,805	—	(20,811)	54,994
55,759	47,833	12,748	192,425	308,765	81,799	48,404	56,041	186,244
387,396	332,332	88,568	605,292	1,413,588	568,313	—	41,755	610,068
—	—	—	—	—	—	—	—	—
91,549	78,536	20,930	352,245	543,260	134,303	—	(12,914)	121,389
121,530	104,256	27,785	289,361	542,932	178,286	1,039	91,816	271,141
119,724	102,707	27,372	47,925	297,728	175,637	—	64,670	240,307
97,430	83,581	22,275	263,904	467,190	142,930	—	60,532	203,462
873,421	749,273	199,685	3,859,348	5,681,727	1,281,315	43,867	(185,024)	1,140,158
183,838	157,707	42,030	429,948	813,523	269,692	—	89,448	359,140
28,386	24,351	6,490	—	59,227	41,642	—	127,103	168,745
—	—	—	28,828	28,828	—	—	(31,779)	(31,779)
133,510	114,533	30,524	644,716	923,283	195,860	3,545	(86,060)	113,345
127,717	109,563	29,199	444,564	711,043	187,362	—	(41,642)	145,720
127,935	109,751	29,249	280,135	547,070	187,682	—	(49,196)	138,486
—	—	—	1,632,453	1,632,453	—	—	(1,503,374)	(1,503,374)
820,561	703,927	187,600	347,218	2,059,306	1,203,770	62,131	2,606,291	3,872,192
190,128	163,104	43,468	203,093	599,793	278,920	—	52,028	330,948
818,981	702,572	187,239	155,776	1,864,568	1,201,452	1,850	347,467	1,550,769
191,912	164,634	43,876	—	400,422	281,536	—	289,475	571,011
21,609	18,537	4,940	347,794	392,880	31,700	—	9,272	40,972
169,690	145,570	38,795	107,957	462,012	248,937	—	(36,894)	212,043
326,302	279,922	74,601	559,843	1,240,668	478,688	—	41,250	519,938
1,138,116	976,345	260,201	2,731,329	5,105,991	1,669,626	—	(218,349)	1,451,277
394,076	338,062	90,095	557,627	1,379,860	578,113	—	13,183	591,296
428,212	367,346	97,900	884,298	1,777,756	628,190	—	(33,011)	595,179
362,647	311,100	82,910	594,631	1,351,288	532,006	—	296,294	828,300
1,375,877	1,180,311	314,559	169,143	3,039,890	2,018,422	29,278	524,631	2,572,331
221,089	189,664	50,546	395,246	856,545	324,340	—	390	324,730
162,184	139,131	37,079	75,554	413,948	237,925	—	360,603	598,528
21,018	18,031	4,805	361,617	405,471	30,834	—	(31,622)	(788)
576,414	494,483	131,782	479,886	1,682,565	845,605	20,107	231,888	1,097,600
193,712	166,178	44,287	402,726	806,903	284,177	—	265,967	550,144
654,393	561,378	149,610	541,101	1,906,482	960,000	—	(47,168)	912,832
722,660	619,942	165,218	7,540,114	9,047,934	1,060,149	—	(2,313,135)	(1,252,986)
317,797	272,626	72,656	182,928	846,007	466,211	—	127,213	593,424
690,017	591,938	157,755	512,676	1,952,386	1,012,260	—	598,668	1,610,928
1,469,667	1,260,769	336,001	1,369,599	4,436,036	2,156,013	3,053	504,852	2,663,918
1,788,668	1,534,428	408,933	2,898,125	6,630,154	2,623,991	—	(843,112)	1,780,879
1,959,835	1,681,265	448,066	4,504,452	8,593,618	2,875,094	351,573	(209,941)	3,016,726
241,052	206,789	55,110	580,019	1,082,970	353,626	—	5,142	358,768
435,570	373,658	99,582	147,776	1,056,586	638,985	—	334,859	973,844
3,234,481	2,774,734	739,481	4,476,862	11,225,558	4,745,009	34,871	(1,062,323)	3,717,557
8,429,099	7,230,991	1,927,097	21,486,660	39,073,847	12,365,554	110,143	(9,006,515)	3,469,182
22,350	19,173	5,110	558,342	604,975	32,788	—	(97,961)	(65,173)
148,596	127,474	33,973	404,202	714,245	217,991	—	54,145	272,136
462,931	397,130	105,837	163,591	1,129,489	679,123	—	475,160	1,154,283
260,058	223,093	59,455	244,108	786,714	381,507	—	255,241	636,748
2,311,338	1,982,806	528,428	8,007,547	12,830,119	3,390,752	215,481	(2,379,398)	1,226,835
931,163	798,808	212,886	460,587	2,403,444	1,366,023	106,459	388,820	1,861,302
738,488	633,520	168,836	11,599,285	13,140,129	1,083,369	3,926	(1,975,707)	(888,412)
1,171,785	1,005,228	267,898	864,386	3,309,297	1,719,018	—	241,110	1,960,128
2,059,151	1,766,465	470,772	1,980,310	6,276,698	3,020,791	179	(313,002)	2,707,968
9,729,843	8,346,849	2,224,479	18,696,827	38,997,998	14,273,757	5,112,159	(8,143,519)	11,242,397
6,778,070	5,814,639	1,549,632	1,872,581	16,014,922	9,943,482	5,911,218	1,273,490	17,128,190
170,866	146,580	39,064	603,470	959,980	250,662	—	(61,438)	189,224
1,115,615	957,042	255,057	2,445,803	4,773,517	1,636,616	—	166,416	1,803,032
2,145,590	1,840,617	490,534	1,963,675	6,440,416	3,147,598	103,001	2,518,914	5,769,513
206,255	176,938	47,155	2,495,422	2,925,770	302,578	17,682	(476,495)	(156,235)
703,989	603,925	160,949	—	1,468,863	1,032,758	—	3,682,556	4,715,314
494,825	424,491	113,129	9,904,522	10,936,967	725,913	2,422	(2,536,551)	(1,808,216)
369,661	317,118	84,514	312,552	1,083,845	542,296	—	346,380	888,676
292,463	250,893	66,864	1,383,892	1,994,112	429,046	—	3,956	433,002
1,903,869	1,633,255	435,271	4,787,288	8,759,683	2,792,992	—	(452,687)	2,340,305
134,995	115,807	30,863	180,110	461,775	198,038	—	(7,029)	191,009
531,986	456,370	121,625	2,161,695	3,271,676	780,427	—	(417,311)	363,116
114,080	97,865	26,082	153,257	391,284	167,357	—	(46,516)	120,841
183,864	157,730	42,036	78,918	462,548	269,730	—	247,757	517,487
93,314	80,051	21,334	165,133	359,832	136,893	—	(15,002)	121,891
295,832	253,783	67,634	92,083	709,332	433,988	13,333	735,292	1,182,613
493,407	423,275	112,805	131,974	1,161,461	723,832	—	429,717	1,153,549
87,611	75,158	20,030	19,083	201,882	128,526	—	287,399	415,925
929,696	797,550	212,551	3,435,519	5,375,316	1,363,872	—	(1,046,248)	317,624
422,967	362,847	96,700	730,705	1,613,219	620,496	—	206,755	827,251
178,511	153,137	40,812	133,018	505,478	261,877	—	224,691	486,568
228,981	196,434	52,351	111,603	589,369	335,918	—	512,219	848,137
199,924	171,507	45,707	247,871	665,009	293,290	48,060	27,475	368,825
271,922	233,271	62,168	834,693	1,402,054	398,912	19,383	126,682	544,977
629,600	540,109	143,942	1,241,836	2,555,487	923,628	58,023	(385,587)	596,064
—	—	—	—	—	—	—	(282,290)	(282,290)
159,929	137,197	36,564	406,040	739,730	234,618	—	104,223	338,841
136,360	116,978	31,175	538,608	823,121	200,041	—	30,078	230,119
—	—	—	504,861	504,861	—	—	(235,166)	(235,166)

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, 2024

Deferred outflows of resources								
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
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	\$ 20,791,156	1,309,827	32,867	—	813,810	2,156,504
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	7,107,890	447,792	11,236	—	1,122,811	1,581,839
WENONAH BOROUGH	73900	Gloucester	—	—	—	—	—	—
WEST DEPTFORD TOWNSHIP	47900	Gloucester	11,498,705	724,410	18,177	—	216,771	959,358
WESTVILLE BOROUGH	22700	Gloucester	3,044,603	191,808	4,813	—	287,564	484,185
WOODBURY CITY	24000	Gloucester	8,867,162	558,624	14,017	—	788,385	1,361,026
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	672,733	42,382	1,063	—	16,051	59,496
WOOLWICH TOWNSHIP	74200	Gloucester	7,399,277	466,149	11,697	—	1,460,630	1,938,476
BAYONNE CITY	20300	Hudson	113,692,248	7,162,523	179,726	—	7,535,746	14,877,995
EAST NEWARK BOROUGH	34700	Hudson	1,976,623	124,526	3,125	—	585,662	713,313
GUTTENBERG TOWN	25600	Hudson	6,573,292	414,112	10,391	—	766,989	1,191,492
HARRISON TOWN (HUDSON)	31800	Hudson	26,243,239	1,653,304	41,486	—	4,441,415	6,136,205
HOBOKEN CITY	23301	Hudson	47,477,914	2,991,072	75,054	—	6,137,464	9,203,590
HOBOKEN CITY	23302	Hudson	44,789,110	2,821,679	70,803	—	6,065,711	8,958,193
HUDSON COUNTY	70900	Hudson	135,373,586	8,528,431	214,000	—	9,324,785	18,067,216
HUDSON COUNTY	70903	Hudson	27,081,355	1,706,104	42,810	—	2,965,703	4,714,617
JERSEY CITY	38101	Hudson	251,130,461	15,821,023	396,991	—	4,956,472	21,174,486
JERSEY CITY FIRE DEPT.	38102	Hudson	200,881,772	12,655,396	317,556	—	14,498,840	27,471,792
KEARNY TOWN	31900	Hudson	59,302,735	3,736,026	93,746	—	1,668,675	5,498,447
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	134,140	8,451	212	—	23,098	31,761
NORTH BERGEN TOWNSHIP	23701	Hudson	37,264,957	2,347,663	58,909	—	2,914,709	5,321,281
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	93,417,020	5,885,200	147,675	—	5,454,393	11,487,268
SECAUCUS TOWN	24600	Hudson	24,909,345	1,569,269	39,377	—	3,122,070	4,730,716
UNION CITY	22400	Hudson	54,584,050	3,438,753	86,287	—	711,983	4,237,023
WEEHAWKEN TOWNSHIP	27700	Hudson	17,096,135	1,077,043	27,026	—	756,258	1,860,327
WEST NEW YORK TOWN	23000	Hudson	39,379,961	2,480,907	62,252	—	2,918,256	5,461,415
CLINTON TOWN	64500	Hunterdon	3,211,121	202,298	5,076	—	468,040	675,414
CLINTON TOWNSHIP	64600	Hunterdon	7,277,776	458,494	11,505	—	656,029	1,126,028
DELAWARE TOWNSHIP	64800	Hunterdon	1,885,073	118,758	2,980	—	77,473	199,211
FLEMINGTON BOROUGH	65300	Hunterdon	4,372,711	275,477	6,912	—	290,176	572,565
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	1,370,856	86,363	2,167	—	262,459	350,989
FRENCHTOWN BOROUGH	65500	Hunterdon	501,892	31,619	793	—	263,476	295,888
HIGH BRIDGE BOROUGH	67000	Hunterdon	2,582,845	162,717	4,083	—	341,178	507,978
HOLLAND TOWNSHIP	67100	Hunterdon	1,843,528	116,141	2,914	—	317,494	436,549
HUNTERDON COUNTY	71000	Hunterdon	5,804,642	365,688	9,176	—	481,383	856,247
HUNTERDON COUNTY	71003	Hunterdon	6,226,728	392,279	9,843	—	1,890,776	2,292,898
LAMBERTVILLE CITY	67700	Hunterdon	2,316,968	145,967	3,663	—	218,850	368,480
LEBANON TOWNSHIP	54300	Hunterdon	2,289,219	144,219	3,619	—	248,149	395,987
RARITAN TOWNSHIP	61200	Hunterdon	10,667,353	672,035	16,863	—	1,069,598	1,758,496
READINGTON TOWNSHIP	72400	Hunterdon	6,856,034	431,925	10,838	—	377,039	819,802
TEWKSBURY TOWNSHIP	73300	Hunterdon	3,268,762	205,929	5,167	—	651,989	863,085
WEST AMWELL TOWNSHIP	74000	Hunterdon	1,541,533	97,115	2,437	—	382,818	482,370
EAST WINDSOR TOWNSHIP	50800	Mercer	11,432,464	720,236	18,073	—	881,191	1,619,500
EWING TOWNSHIP	43100	Mercer	25,797,980	1,625,253	40,782	—	104,505	1,770,540
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	96,214,641	6,061,448	152,097	—	33,690,971	39,904,516
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	—	—	—	804,545	804,545
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	—	—	—	568,796	568,796
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	—	—	—	358,154	358,154
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	—	—	—	608,511	608,511
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	—	—	—	646,739	646,739
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	—	—	—	133,841	133,841
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	—	—	—	670,670	670,670
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	—	—	—	478,353	478,353
HIGHTSTOWN BOROUGH	24100	Mercer	3,966,773	249,904	6,271	—	372,760	628,935
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	8,194,653	516,257	12,954	—	133,781	662,992
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	3,267,680	205,861	5,166	—	411,542	622,569
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	16,323,916	1,028,394	25,805	—	356,846	1,411,045
MERCER COUNTY	71100	Mercer	62,879,331	3,961,349	99,400	—	516,809	4,577,558
MERCER COUNTY	71103	Mercer	18,560,339	1,169,287	29,340	—	2,303,129	3,501,756
PENNINGTON BOROUGH	69800	Mercer	1,680,414	105,865	2,656	—	557,774	666,295
PRINCETON	86001	Mercer	17,984,128	1,132,986	28,429	—	338,271	1,499,686
PRINCETON BOROUGH	20500	Mercer	—	—	—	—	—	—
PRINCETON TOWNSHIP	25200	Mercer	—	—	—	—	—	—
ROBBINSVILLE TOWNSHIP	73700	Mercer	14,186,673	893,749	22,426	—	1,059,510	1,975,685
TRENTON CITY	33401	Mercer	67,703,355	4,265,259	107,026	—	904,056	5,276,341
TRENTON CITY	33402	Mercer	56,183,664	3,539,527	88,816	—	345,914	3,974,257
WEST WINDSOR TOWNSHIP	49700	Mercer	19,897,264	1,253,512	31,454	—	632,141	1,917,107
CARTERET BOROUGH	21400	Middlesex	26,032,793	1,640,046	41,153	—	2,043,660	3,724,859
CRANBURY TOWNSHIP	64700	Middlesex	5,667,538	357,051	8,959	—	508,467	874,477
DUNELLEN BOROUGH	26100	Middlesex	5,214,247	328,493	8,243	—	470,220	806,956
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	32,668,639	2,058,099	51,643	—	1,696,534	3,806,276
EDISON TOWNSHIP	31701	Middlesex	63,514,213	4,001,346	100,404	—	2,032,511	6,134,261
EDISON TOWNSHIP	31702	Middlesex	40,761,216	2,567,925	64,436	—	2,113,853	4,746,214
HELMETTA BOROUGH	66900	Middlesex	—	—	—	—	—	—
HIGHLAND PARK BOROUGH	21900	Middlesex	8,034,854	506,190	12,702	—	706,896	1,225,788
JAMESBURG BOROUGH	53600	Middlesex	4,992,245	314,508	7,892	—	493,546	815,946
METUCHEN BOROUGH	22800	Middlesex	9,817,060	186,467	15,519	—	1,037,693	1,671,679
MIDDLESEX BOROUGH	36900	Middlesex	9,310,510	586,555	14,718	—	947,299	1,548,572
MIDDLESEX COUNTY	71200	Middlesex	93,141,535	5,867,844	147,239	—	533,063	6,548,146
MIDDLESEX COUNTY	71203	Middlesex	20,085,612	1,265,378	31,752	—	3,971,746	5,268,876
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	2,881,489	181,532	4,555	—	143,457	329,544
MILLTOWN BOROUGH	58500	Middlesex	4,842,733	305,088	7,655	—	62,621	375,364
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	25,933,860	1,633,813	40,997	—	2,658,861	4,333,671
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	444,198	27,984	702	—	2,259	30,945
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	5,210,723	328,272	8,237	—	599,797	936,306
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	6,847,232	431,370	10,824	—	731,639	1,173,833
NEW BRUNSWICK CITY	33700	Middlesex	82,936,880	5,224,959	131,107	—	4,539,066	9,895,132
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	35,744,993	2,251,907	56,506	—	3,705,704	6,014,117

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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, 2024

Deferred outflows of resources								
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
OLD BRIDGE TOWNSHIP	47100	Middlesex	\$ 34,895,342	2,198,379	55,163	—	4,337,239	6,590,781
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	1,357,201	85,503	2,145	—	296,323	383,971
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	386,251	24,334	611	—	262,412	287,357
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	—	—	—	—	—
PERTH AMBOY CITY	24500	Middlesex	51,464,344	3,242,214	81,355	—	2,866,769	6,190,338
PISCATAWAY TOWNSHIP	37700	Middlesex	27,077,779	1,705,879	42,805	—	1,048,097	2,796,781
PLAINSBORO TOWNSHIP	56200	Middlesex	10,601,268	667,872	16,759	—	758,374	1,443,005
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	1,868,433	117,710	2,954	—	1,065,401	1,186,065
SAYREVILLE BOROUGH	40700	Middlesex	31,551,909	1,987,746	49,878	—	2,783,614	4,821,238
SOUTH AMBOY CITY	27600	Middlesex	10,261,811	646,486	16,222	—	1,322,896	1,985,604
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	34,308,545	2,161,412	54,235	—	5,599,378	7,815,025
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	20,519,523	1,292,714	32,437	—	1,268,657	2,593,808
SOUTH RIVER BOROUGH	39400	Middlesex	10,511,816	662,236	16,617	—	718,752	1,397,605
SPOTSWOOD BOROUGH	51500	Middlesex	6,433,045	405,277	10,169	—	851,037	1,266,483
WOODBIDGE TOWNSHIP	32400	Middlesex	71,715,280	4,518,007	113,368	—	4,152,075	8,783,450
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	10,231,523	644,578	16,174	—	968,883	1,629,635
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	2,952,732	186,020	4,668	—	534,089	724,777
WOODBIDGE TWP FIRE DISTRICT 5	86402	Middlesex	1,735,569	109,339	2,744	—	1,374,790	1,486,873
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	2,949,918	185,843	4,663	—	753,626	944,132
ABERDEEN TOWNSHIP	46400	Monmouth	12,750,202	803,253	20,156	—	1,065,298	1,888,707
ALLENHURST BOROUGH	43300	Monmouth	2,232,160	140,624	3,529	—	208,392	352,545
ALLENTOWN BOROUGH	63100	Monmouth	1,275,237	80,339	2,016	—	378,700	461,055
ASBURY PARK CITY	33200	Monmouth	43,752,000	2,756,342	69,164	—	3,564,481	6,389,987
ATLANTIC HIGHLANDS	30500	Monmouth	4,465,761	281,339	7,060	—	534,523	822,922
AVON BY THE SEA	22300	Monmouth	3,258,654	205,293	5,151	—	337,732	548,176
BELMAR BOROUGH	39300	Monmouth	7,522,189	473,892	11,891	—	661,593	1,147,376
BRADLEY BEACH BOROUGH	40900	Monmouth	6,724,461	423,636	10,630	—	796,107	1,230,373
BRIELLE BOROUGH	50000	Monmouth	5,901,395	371,783	9,329	—	839,709	1,220,821
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	787,022	49,582	1,244	—	—	50,826
COLTS NECK TOWNSHIP	62000	Monmouth	6,864,597	432,464	10,852	—	1,184,835	1,628,151
DEAL BOROUGH	27100	Monmouth	7,441,084	468,783	11,763	—	697,339	1,177,885
EATONTOWN BOROUGH	30300	Monmouth	14,514,267	914,388	22,944	—	700,584	1,637,916
ENGLISHTOWN BOROUGH	44800	Monmouth	1,369,624	86,285	2,165	—	233,707	322,157
FAIR HAVEN BOROUGH	42100	Monmouth	4,018,054	253,134	6,352	—	136,602	396,088
FREEHOLD BOROUGH	22000	Monmouth	9,635,573	607,034	15,232	—	536,742	1,159,008
FREEHOLD TOWNSHIP	56100	Monmouth	20,897,808	1,316,546	33,035	—	1,614,223	2,963,804
HAZLET TOWNSHIP	50500	Monmouth	12,703,117	800,287	20,081	—	1,030,095	1,850,463
HIGHLANDS BOROUGH	41800	Monmouth	4,296,578	270,681	6,792	—	481,891	759,364
HOLMDEL TOWNSHIP	58400	Monmouth	15,796,104	995,142	24,971	—	1,967,488	2,987,601
HOWELL TOWNSHIP	56000	Monmouth	32,817,793	2,067,495	51,879	—	1,543,745	3,663,119
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	237,008	14,931	375	—	52,476	67,782
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	387,610	24,419	613	—	116,261	141,293
KEANSBURG BOROUGH	26700	Monmouth	10,799,336	680,350	17,072	—	626,985	1,324,407
KEYPORT BOROUGH	39000	Monmouth	6,411,231	403,903	10,135	—	1,062,969	1,477,007
LAKE COMO BOROUGH	46300	Monmouth	—	—	—	—	—	—
LITTLE SILVER BOROUGH	40100	Monmouth	3,741,195	235,692	5,914	—	—	241,606
LONG BRANCH CITY	39900	Monmouth	32,954,068	2,076,081	52,094	—	704,840	2,833,015
MANALAPAN TOWNSHIP	51000	Monmouth	18,628,947	1,173,609	29,449	—	61,403	1,264,461
MANASQUAN BOROUGH	26400	Monmouth	5,296,054	333,647	8,372	—	233,449	575,468
MARLBORO TOWNSHIP	56300	Monmouth	22,865,667	1,440,519	36,146	—	1,707,639	3,184,304
MATAWAN BOROUGH	28600	Monmouth	5,815,803	366,391	9,194	—	236,205	611,790
MIDDLETOWN TOWNSHIP	37000	Monmouth	35,383,229	2,229,116	55,934	—	783,983	3,069,033
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	2,558,754	161,200	4,045	—	769,373	934,618
MONMOUTH BEACH BOROUGH	58000	Monmouth	3,131,322	197,271	4,950	—	269,585	471,806
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	133,216,932	8,392,563	210,591	—	140,088	8,743,242
NEPTUNE CITY BOROUGH	30200	Monmouth	5,250,014	330,747	8,299	—	336,855	675,901
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	432,709	27,260	684	—	150,019	177,963
NEPTUNE TOWNSHIP	20200	Monmouth	23,611,196	1,487,487	37,325	—	443,790	1,968,602
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	—	—	—	3,963	3,963
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	20,471,378	1,289,681	32,361	—	936,902	2,258,944
OCEANPORT BOROUGH	41400	Monmouth	4,479,886	282,229	7,082	—	530,061	819,372
RED BANK BOROUGH	23500	Monmouth	12,836,907	808,715	20,293	—	719,171	1,548,179
RUMSON BOROUGH	37600	Monmouth	5,398,219	340,084	8,534	—	594,353	942,971
SEA BRIGHT BORO	25900	Monmouth	3,005,431	189,340	4,751	—	143,447	337,538
SEA GIRT BOROUGH	37800	Monmouth	3,166,403	199,481	5,005	—	290,913	495,399
SHREWSBURY BOROUGH	44700	Monmouth	4,617,774	290,916	7,300	—	288,135	586,351
SPRING LAKE BOROUGH	35700	Monmouth	4,798,358	302,293	7,585	—	533,366	843,244
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	4,470,898	281,663	7,068	—	281,553	570,284
TINTON FALLS BOROUGH	50100	Monmouth	14,572,110	918,032	23,036	—	1,094,789	2,035,857
UNION BEACH BOROUGH	73500	Monmouth	4,337,541	273,262	6,857	—	472,027	752,146
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	339,241	21,372	536	—	362,097	384,005
WALL TOWNSHIP	51600	Monmouth	23,729,830	1,494,961	37,512	—	1,358,215	2,890,688
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	—	—	—	17,367	17,367
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	917,273	57,788	1,450	—	445,982	505,220
WEST LONG BRANCH BOROUGH	46600	Monmouth	6,211,461	391,317	9,819	—	197,590	598,726
BOONTON TOWN	31500	Morris	6,977,274	439,563	11,030	—	685,144	1,135,737
BOONTON TOWNSHIP	57200	Morris	3,997,949	251,868	6,320	—	206,427	464,615
BUTLER BOROUGH	61300	Morris	5,350,448	337,074	8,458	—	383,673	729,205
CHATHAM BOROUGH	38200	Morris	7,597,106	478,612	12,010	—	566,295	1,056,917
CHATHAM TOWNSHIP	46500	Morris	6,632,979	417,873	10,485	—	748,017	1,176,375
CHESTER BOROUGH	64100	Morris	—	—	—	—	—	—
CHESTER TOWNSHIP	52900	Morris	6,387,333	402,397	10,097	—	547,328	959,822
DENVILLE TOWNSHIP	30000	Morris	10,297,869	648,758	16,279	—	657,130	1,322,167
DOVER TOWN	35500	Morris	16,503,163	1,039,686	26,088	—	1,485,103	2,550,877
EAST HANOVER TOWNSHIP	31300	Morris	12,352,977	778,228	19,528	—	189,659	987,415
FLORHAM PARK BOROUGH	30100	Morris	10,262,079	646,503	16,222	—	208,920	871,645
HANOVER TOWNSHIP	29600	Morris	11,048,340	696,037	17,465	—	897,500	1,611,002
HANOVER TWP FIRE DISTRICT 2	66500	Morris	1,114,385	70,205	1,762	—	140,941	212,908

Deferred inflows of resources					Pension expense (benefit)			
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 (benefit)
1,194,621	1,024,819	273,119	586,505	3,079,064	1,752,519	—	1,051,078	2,803,597
46,463	39,859	10,623	—	96,945	68,162	—	100,319	168,481
13,223	11,344	3,023	97,738	125,328	19,398	—	88,460	107,858
—	—	—	—	—	—	—	(83,140)	(83,140)
1,761,851	1,511,423	402,802	652,472	4,328,548	2,584,650	26,835	602,668	3,214,153
926,992	795,230	211,933	1,839,431	3,773,586	1,359,904	—	(649,130)	710,774
362,928	311,342	82,974	1,880,753	2,637,997	532,419	—	(104,373)	428,046
63,965	54,873	14,624	—	133,462	93,837	—	167,344	261,181
1,080,161	926,628	246,951	810,407	3,064,147	1,584,605	—	252,523	1,837,128
351,307	301,372	80,317	23,671	756,667	515,370	30,073	641,760	1,187,203
1,174,533	1,007,585	268,527	—	2,450,645	1,723,049	—	1,871,157	3,594,206
702,474	602,625	160,603	919,790	2,385,492	1,030,535	730	677,017	1,708,282
359,866	308,715	82,274	532,599	1,283,454	527,926	—	139,789	667,715
220,231	188,928	50,350	655,401	1,114,910	323,081	—	84,128	407,209
2,455,130	2,106,160	561,302	94,359	5,216,951	3,601,696	—	1,146,577	4,748,273
350,270	300,483	80,080	—	730,833	513,849	—	509,822	1,023,671
101,085	86,717	23,110	31,696	242,608	148,293	—	121,719	270,012
59,416	50,971	13,584	—	123,971	87,164	—	326,133	413,297
100,989	86,634	23,088	—	210,711	148,151	—	253,804	401,955
436,496	374,452	99,793	365,438	1,276,179	640,343	—	(85,668)	554,675
76,417	65,555	17,471	422,276	581,719	112,104	3,170	(118,397)	(3,123)
43,657	37,452	9,981	223,974	315,064	64,045	7,578	30,429	102,052
1,497,824	1,284,924	342,439	261,604	3,386,791	2,197,320	—	1,025,122	3,222,442
152,883	131,152	34,953	345,117	664,105	224,280	—	26,781	251,061
111,558	95,701	25,505	195,092	427,856	163,657	—	(128,740)	34,917
257,518	220,914	58,875	340,478	877,785	377,781	—	250,343	628,124
230,208	197,486	52,631	181,832	662,157	337,717	—	111,146	448,863
202,031	173,314	46,189	367,490	789,024	296,381	—	152,888	449,269
26,943	23,114	6,160	2,107,097	2,163,314	39,526	—	(519,623)	(480,097)
235,005	201,602	53,728	116,215	606,550	344,755	3,374	295,412	643,541
254,741	218,532	58,240	35,096	566,609	373,707	—	116,746	490,453
496,887	426,260	113,600	267,647	1,304,394	728,938	—	252,553	981,491
46,888	40,224	10,720	179,981	277,813	68,785	26,469	(39,353)	55,901
137,556	118,004	31,449	271,647	558,656	201,795	—	(51,211)	150,584
329,868	282,981	75,416	191,467	879,732	483,919	—	151,171	635,090
715,424	613,374	163,563	2,293,612	3,786,333	1,049,533	—	110,648	1,160,181
434,884	373,070	99,425	536,409	1,443,788	637,978	60,951	39,420	738,349
147,091	126,183	33,629	43,973	350,876	215,783	511	116,779	333,073
540,770	463,906	123,633	1,164,977	2,293,286	793,314	45,704	499,940	1,338,958
1,123,498	963,805	258,859	715,717	3,059,879	1,648,180	—	369,029	2,017,209
8,114	6,961	1,855	35,026	51,956	11,903	—	(62,031)	(50,128)
13,270	11,383	3,034	49,356	77,043	19,467	—	(9,994)	9,473
369,709	317,159	84,524	1,660,187	2,431,579	542,366	—	(5,460)	536,906
219,485	188,287	50,180	137,868	595,820	321,986	—	290,316	612,302
—	—	—	—	—	—	—	—	—
128,078	109,873	29,282	873,647	1,140,880	187,891	—	(248,562)	(60,671)
1,128,163	967,807	257,925	2,277,479	4,631,374	1,655,024	—	(647,869)	1,007,155
637,751	547,102	145,805	1,279,853	2,610,511	935,586	—	(127,847)	807,739
181,307	155,536	41,451	201,181	579,475	265,979	—	(10,684)	255,295
782,793	671,527	178,965	1,083,580	2,716,865	1,148,363	—	74,279	1,222,642
199,101	170,801	45,519	1,546,091	1,961,512	292,082	—	(283,381)	8,701
1,211,324	1,039,147	278,938	1,841,861	4,369,270	1,777,022	143,136	(80,570)	1,839,588
87,597	75,146	20,027	28,823	211,593	128,506	—	234,336	362,842
107,199	91,962	24,508	211,685	435,354	157,262	—	71,083	228,345
4,560,603	3,912,362	1,042,665	8,076,952	17,592,582	6,690,440	282,443	(2,142,376)	4,830,507
179,731	154,184	41,091	342,976	717,982	263,667	—	39,271	302,938
14,814	12,708	3,387	675,041	705,950	21,732	1,408	(72,977)	(49,837)
808,315	693,422	184,800	2,417,911	4,104,448	1,185,805	—	(415,896)	769,909
—	—	—	257,524	257,524	—	—	(76,649)	(76,649)
700,825	601,211	160,226	521,752	1,984,014	1,028,117	—	(110,600)	917,517
153,366	131,567	35,063	304,717	624,713	224,990	—	206,926	431,916
439,464	376,999	100,472	621,481	1,538,416	644,697	—	11,759	656,456
184,805	158,537	42,251	742,643	1,128,236	271,110	1,209	(152,572)	119,747
102,889	88,265	23,523	471,918	686,595	150,939	—	(42,754)	108,185
108,400	92,992	24,783	235,331	461,506	159,024	1,332	70,528	230,884
158,087	135,616	36,142	549,810	879,655	231,915	—	(33,607)	198,308
164,269	140,920	37,556	81,408	424,153	240,984	—	85,996	326,980
153,059	131,303	34,993	125,230	444,585	224,538	—	13,441	237,979
498,868	427,959	114,053	1,198,049	2,238,929	731,843	—	77,487	809,330
148,493	127,386	33,949	898,232	1,208,060	217,841	—	89,031	306,872
11,614	9,963	2,655	581,662	605,894	17,037	—	(48,212)	(31,175)
812,377	696,906	185,729	761,204	2,456,216	1,191,763	—	364,420	1,556,183
—	—	—	210,442	210,442	—	—	(59,767)	(59,767)
31,402	26,939	7,179	6,273	71,793	46,067	27,101	139,352	212,520
212,646	182,420	48,616	722,746	1,166,428	311,953	—	(65,367)	246,586
238,863	204,911	54,610	482,379	980,763	350,414	1,778	48,337	400,529
136,867	117,413	31,291	264,655	550,226	200,786	—	(21,131)	179,655
183,169	157,134	41,877	260,847	643,027	268,711	—	10,807	279,518
260,082	223,114	59,461	211,184	753,841	381,543	—	34,976	416,519
227,076	194,800	51,915	851,657	1,325,448	333,122	2,062	(39,874)	295,310
—	—	—	—	—	—	—	—	—
218,667	187,585	49,992	649,799	1,106,043	320,786	—	154,756	475,542
352,541	302,431	80,600	316,736	1,052,308	517,181	—	(75,407)	441,774
564,976	484,671	129,167	81,884	1,260,698	828,824	—	820,269	1,649,093
422,897	362,787	96,684	464,542	1,346,910	620,393	—	(51,078)	569,315
351,316	301,380	80,319	950,366	1,683,381	515,384	31,447	(184,924)	361,907
378,233	324,472	86,473	93,990	883,168	554,871	—	349,880	904,751
38,150	32,728	8,722	50,184	129,784	55,967	—	49,034	105,001

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, 2024

Deferred outflows of resources								
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
HANOVER TWP FIRE DISTRICT 3	66600	Morris	\$ 2,126,680	133,979	3,362	—	877,526	1,014,867
HARDING TOWNSHIP	52400	Morris	3,422,582	215,620	5,410	—	736,241	957,271
JEFFERSON TOWNSHIP	51100	Morris	12,593,785	793,399	19,908	—	950,924	1,764,231
KINNELON BOROUGH	58300	Morris	5,432,113	342,219	8,587	—	339,252	690,058
LINCOLN PARK BOROUGH	56800	Morris	6,773,920	426,752	10,708	—	460,271	897,731
LONG HILL TOWNSHIP	57800	Morris	6,326,512	398,565	10,001	—	453,841	862,407
MADISON BOROUGH	30900	Morris	10,776,334	678,901	17,035	—	57,173	753,109
MENDHAM BOROUGH	53400	Morris	4,193,218	264,169	6,629	—	207,751	478,549
MENDHAM TOWNSHIP	53300	Morris	4,157,936	261,947	6,573	—	111,742	380,262
MONTVILLE TOWNSHIP	39700	Morris	13,980,789	880,779	22,101	—	1,363,632	2,286,512
MORRIS COUNTY	71400	Morris	56,414,565	3,554,074	89,181	—	6,007,008	9,650,263
MORRIS COUNTY	71403	Morris	18,628,052	1,173,553	29,447	—	2,243,859	3,446,859
MORRIS COUNTY PARK COMMISSION	71404	Morris	—	—	—	—	228,008	228,008
MORRIS PLAINS BOROUGH	52500	Morris	5,461,766	344,087	8,634	—	535,234	887,955
MORRIS TOWNSHIP	51700	Morris	17,401,474	1,096,279	27,508	—	596,052	1,719,839
MORRISTOWN TOWN	32900	Morris	24,971,898	1,573,210	39,476	—	814,284	2,426,970
MOUNT ARLINGTON BOROUGH	68800	Morris	4,253,069	267,940	6,723	—	395,924	670,587
MOUNT OLIVE TOWNSHIP	47700	Morris	17,081,599	1,076,128	27,003	—	545,696	1,648,892
MOUNTAIN LAKES BOROUGH	42700	Morris	3,814,574	240,315	6,030	—	70,403	316,748
NETCONG BOROUGH	69100	Morris	3,400,738	214,244	5,376	—	636,972	856,592
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	33,004,214	2,079,240	52,173	—	1,143,401	3,274,814
PEQUANNOCK TOWNSHIP	46200	Morris	10,990,214	692,375	17,373	—	130,671	840,419
RANDOLPH TOWNSHIP	45500	Morris	10,261,408	646,461	16,221	—	95,375	758,057
RIVERDALE BOROUGH	72500	Morris	5,279,891	332,629	8,347	—	237,651	578,627
ROCKAWAY BOROUGH	39200	Morris	5,090,752	320,713	8,048	—	351,643	680,404
ROCKAWAY TOWNSHIP	41700	Morris	17,182,765	1,082,501	27,163	—	885,545	1,995,209
ROXBURY TOWNSHIP	46800	Morris	14,579,687	918,509	23,048	—	377,830	1,319,387
WASHINGTON TWP (MORRIS)	58100	Morris	8,180,290	515,352	12,931	—	364,874	893,157
WHARTON BOROUGH	42500	Morris	6,677,712	420,691	10,556	—	557,552	988,799
BARNEGAT TOWNSHIP	63300	Ocean	20,230,428	1,274,501	31,980	—	1,928,314	3,234,795
BAY HEAD BOROUGH	55600	Ocean	2,923,721	184,192	4,622	—	419,924	608,738
BEACH HAVEN BOROUGH	62100	Ocean	3,936,239	247,980	6,222	—	418,433	672,635
BEACHWOOD BOROUGH	63400	Ocean	5,642,663	355,483	8,920	—	469,356	833,759
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	21,099,877	1,329,276	33,355	—	1,496,788	2,859,419
BRICK TOWNSHIP	55500	Ocean	53,351,261	3,361,088	84,338	—	2,025,425	5,470,851
HARVEY CEDARS BOROUGH	66800	Ocean	2,609,154	164,375	4,125	—	476,851	645,351
ISLAND HEIGHTS BOROUGH	67400	Ocean	1,296,074	81,652	2,049	—	319,043	402,744
JACKSON BD FIRE DISTRICT 2	67500	Ocean	1,780,862	112,193	2,815	—	225,654	340,662
JACKSON TOWNSHIP	49800	Ocean	33,974,896	2,140,392	53,708	—	3,173,731	5,367,831
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	3,032,195	191,026	4,793	—	377,356	573,175
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	1,932,875	121,770	3,056	—	517,371	642,197
LACEY TOWNSHIP	51800	Ocean	16,369,463	1,031,264	25,877	—	1,107,261	2,164,402
LAKEHURST BOROUGH	52700	Ocean	1,536,628	96,806	2,429	—	257,244	356,479
LAKEWOOD TOWNSHIP	33800	Ocean	55,814,375	3,516,262	88,232	—	7,897,974	11,502,468
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	6,949,950	437,841	10,987	—	2,545,027	2,993,855
LAVALLETTE BOROUGH	67900	Ocean	3,296,228	207,660	5,211	—	63,967	276,838
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	14,438,238	909,598	22,824	—	674,027	1,606,449
LONG BEACH TOWNSHIP	55000	Ocean	12,551,941	790,763	19,842	—	381,984	1,192,589
MANCHESTER TOWNSHIP	54800	Ocean	25,532,544	1,608,530	40,362	—	2,277,077	3,925,969
MANTOLOKING BOROUGH	47400	Ocean	3,165,395	199,417	5,004	—	542,483	746,904
OCEAN COUNTY	71500	Ocean	82,712,877	5,210,847	130,753	—	1,387,332	6,728,932
OCEAN COUNTY	71503	Ocean	19,646,438	1,237,710	31,057	—	1,553,178	2,821,945
OCEAN GATE BOROUGH	69400	Ocean	3,100,236	195,312	4,901	—	1,025,668	1,225,881
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	7,314,738	460,823	11,563	—	1,137,695	1,610,081
PINE BEACH BOROUGH	69900	Ocean	1,185,173	74,665	1,874	—	129,280	205,819
PLUMSTED FIRE DISTRICT 1	85402	Ocean	1,712,806	107,905	2,708	—	60,105	170,718
PLUMSTED TOWNSHIP	72300	Ocean	2,177,863	137,204	3,443	—	463,255	603,902
POINT PLEASANT BEACH BOROUGH	46700	Ocean	7,537,352	474,847	11,915	—	370,231	856,993
POINT PLEASANT BOROUGH	54200	Ocean	11,731,271	739,061	18,545	—	536,458	1,294,064
SEASIDE HEIGHTS BOROUGH	54700	Ocean	8,563,039	539,465	13,537	—	925,691	1,478,693
SEASIDE PARK BOROUGH	55400	Ocean	4,163,079	262,271	6,581	—	428,497	697,349
SHIP BOTTOM BOROUGH	61600	Ocean	3,523,717	221,991	5,570	—	522,982	750,543
SOUTH TOMS RIVER BOROUGH	72700	Ocean	2,634,671	165,982	4,165	—	457,695	627,842
STAFFORD TOWNSHIP	56400	Ocean	18,916,071	1,191,698	29,903	—	990,577	2,212,178
SURF CITY BOROUGH	73100	Ocean	3,390,338	213,589	5,359	—	406,901	625,849
TOMS RIVER TOWNSHIP	48700	Ocean	60,268,617	3,796,876	95,273	—	1,806,098	5,698,247
TUCKERTON BOROUGH	73400	Ocean	2,968,059	186,985	4,692	—	404,723	596,400
BLOOMINGDALE BOROUGH	55700	Passaic	5,360,198	337,688	8,473	—	202,020	548,181
BOROUGH OF WOODLAND PARK	43000	Passaic	9,508,152	599,006	15,031	—	1,099,252	1,713,289
CLIFTON CITY	34800	Passaic	91,484,122	5,763,429	144,619	—	6,572,361	12,480,409
HALEDON BOROUGH	42000	Passaic	6,603,527	416,017	10,439	—	867,671	1,294,127
HAWTHORNE BOROUGH	28200	Passaic	11,851,257	746,620	18,735	—	1,236,442	2,001,797
LITTLE FALLS TWP	41600	Passaic	10,209,597	643,197	16,139	—	876,264	1,535,600
NORTH HALEDON BOROUGH	41900	Passaic	10,195,808	642,328	16,118	—	2,390,121	3,048,567
PASSAIC CITY	22501	Passaic	48,403,653	3,049,393	76,517	—	2,077,701	5,203,611
PASSAIC CITY	22502	Passaic	28,165,476	1,774,403	44,524	—	474,172	2,293,099
PASSAIC COUNTY	71600	Passaic	121,703,878	7,667,250	192,391	—	177,822	8,037,463
PASSAIC COUNTY	71603	Passaic	17,835,475	1,123,621	28,195	—	601,900	1,753,716
PATERSON CITY	30701	Passaic	97,258,275	6,127,196	153,747	—	—	6,280,943
PATERSON CITY	30702	Passaic	107,427,611	6,767,856	169,823	—	11,093,344	18,031,023
POMPTON LAKES BOROUGH	40300	Passaic	6,914,078	435,582	10,930	—	867,223	1,313,735
PROSPECT PARK BOROUGH	43800	Passaic	5,399,130	340,141	8,535	—	421,376	770,052
RINGWOOD BOROUGH	44900	Passaic	7,215,416	454,566	11,406	—	596,291	1,062,263
TOTOWA BOROUGH	40000	Passaic	11,412,307	718,966	18,041	—	1,341,044	2,078,051
WANAQUE BOROUGH	40400	Passaic	6,150,886	387,501	9,723	—	—	397,224
WAYNE TOWNSHIP	29400	Passaic	41,251,686	2,598,824	65,211	—	—	2,664,035
WEST MILFORD TOWNSHIP	24200	Passaic	13,668,245	861,089	21,607	—	987,879	1,870,575
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	4,245,506	267,464	6,711	—	232,551	506,726

Deferred inflows of resources					Pension expense (benefit)			
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 (benefit)
72,806	62,457	16,645	4,163	156,071	106,806	—	220,501	327,307
117,170	100,516	26,788	1,050,611	1,295,085	171,889	—	(58,904)	112,985
431,141	369,859	98,569	120,116	1,019,685	632,487	—	176,825	809,312
185,965	159,532	42,516	467,667	855,680	272,812	—	(18,794)	254,018
231,901	198,939	53,018	1,366,786	1,850,644	340,201	22,022	(161,322)	200,901
216,584	185,799	49,516	942,885	1,394,784	317,731	—	(168,316)	149,415
368,921	316,483	84,344	1,196,707	1,966,455	541,211	—	(312,832)	228,379
143,552	123,148	32,820	—	299,520	210,592	—	147,991	358,583
142,344	122,112	32,543	178,651	475,650	208,820	553	57,617	266,990
478,624	410,593	109,425	1,112,072	2,110,714	702,145	866	82,704	785,715
1,931,319	1,656,803	441,546	—	4,029,668	2,833,261	652,224	1,992,712	5,478,197
637,720	547,075	145,798	700,858	2,031,451	935,541	163,224	287,871	1,386,636
—	—	—	5,073,898	5,073,898	—	—	(1,120,284)	(1,120,284)
186,980	160,403	42,748	189,992	580,123	274,302	—	157,615	431,917
595,729	511,053	136,198	348,965	1,591,945	873,940	37,190	(150,460)	760,670
854,898	733,384	195,450	2,193,354	3,977,086	1,254,143	85,655	(409,212)	930,586
145,601	124,906	33,288	696,603	1,000,398	213,598	—	(71,380)	142,218
584,778	501,658	133,695	197,590	1,417,721	857,875	—	347,228	1,205,103
130,590	112,028	29,856	735,156	1,007,630	191,576	374	(91,834)	100,116
116,422	99,874	26,617	74,965	317,878	170,792	10,883	216,061	397,736
1,129,880	969,279	258,318	5,503,188	7,860,665	1,657,543	—	(523,520)	1,134,023
376,243	322,764	86,018	385,379	1,170,404	551,952	—	(212,289)	339,663
351,293	301,361	80,314	486,628	1,219,596	515,350	1,388	(289,612)	227,126
180,754	155,062	41,325	485,974	863,115	265,168	—	32,095	297,263
174,279	149,507	39,844	212,984	576,614	255,669	2,307	(42,538)	215,438
588,242	504,630	134,486	865,714	2,093,072	862,955	150,269	(160,249)	852,975
499,127	428,181	114,113	230,470	1,271,891	732,223	—	(11,337)	720,886
280,047	240,242	64,026	1,271,949	1,856,264	410,832	—	(102,838)	307,994
228,608	196,113	52,265	296,225	773,211	335,369	625	80,392	416,386
692,577	594,134	158,340	382,228	1,827,279	1,016,016	—	768,276	1,784,292
100,092	85,865	22,883	132,435	341,275	146,836	—	45,146	191,982
134,755	115,601	30,808	295,623	576,787	197,686	—	225,666	423,352
193,173	165,716	44,164	570,135	973,188	283,387	—	82,634	366,021
722,342	619,669	165,145	777,844	2,285,000	1,059,681	—	401,059	1,460,740
1,826,449	1,566,839	417,570	247,975	4,058,833	2,679,415	—	724,600	3,404,015
89,323	76,627	20,421	320,053	506,424	131,037	—	28,742	159,779
44,370	38,064	10,144	—	92,578	65,092	—	124,187	189,279
60,967	52,301	13,938	—	127,206	89,439	—	182,853	272,292
1,163,110	997,787	265,915	506,539	2,933,351	1,706,292	81,898	913,083	2,701,273
103,805	89,051	23,732	386,166	602,754	152,283	—	49,567	201,850
66,171	56,765	15,128	92,829	230,893	97,073	—	157,702	254,775
560,399	480,744	128,121	472,487	1,641,751	822,110	—	53,679	875,789
52,606	45,128	12,027	280,941	390,702	77,173	—	35,163	112,336
1,910,772	1,639,176	436,849	—	3,986,797	2,803,118	—	2,564,431	5,367,549
237,927	204,109	54,396	—	496,432	349,041	—	879,733	1,228,774
112,844	96,805	25,799	351,563	587,011	165,544	—	4,065	169,609
494,285	424,027	113,005	666,461	1,697,778	725,119	—	295,622	1,020,741
429,708	368,630	98,242	291,901	1,188,481	630,386	—	98,615	729,001
874,092	749,849	199,839	1,197,677	3,021,457	1,282,299	—	559,134	1,841,433
108,365	92,962	24,775	339,093	565,195	158,973	—	142,793	301,766
2,831,626	2,429,141	647,378	1,873,550	7,781,695	4,154,019	284,767	1,502,589	5,941,375
672,584	576,984	153,769	529,202	1,932,539	986,686	113,441	390,296	1,490,423
106,135	91,049	24,265	23,397	244,846	155,701	—	406,718	562,419
250,416	214,822	57,251	512,095	1,034,584	367,362	—	394,812	762,174
40,574	34,807	9,276	166,200	250,857	59,522	—	(18,846)	40,676
58,637	50,302	13,406	200,105	322,450	86,021	759	(40,522)	46,258
74,558	63,960	17,046	455,709	611,273	109,377	—	171,903	281,280
258,037	221,360	58,993	241,275	779,665	378,542	—	123,834	502,376
401,613	344,528	91,818	487,264	1,325,223	589,170	—	187,450	776,620
293,151	251,482	67,021	195,084	806,738	430,054	—	144,147	574,201
142,521	122,263	32,584	116,555	413,923	209,079	—	(77,387)	131,692
120,632	103,486	27,579	407,256	658,953	176,969	—	76,076	253,045
90,196	77,376	20,621	90,951	279,144	132,319	—	57,687	190,006
647,580	555,534	148,053	1,573,735	2,924,902	950,006	—	22,758	972,764
116,066	99,569	26,536	15,056	257,227	170,270	—	222,089	392,359
2,063,260	1,769,990	471,711	1,211,165	5,516,126	3,026,820	—	489,770	3,516,590
101,610	87,167	23,230	191,296	403,303	149,062	—	160,014	309,076
183,503	157,420	41,953	503,298	886,174	269,201	759	28,854	298,814
325,506	279,239	74,419	654,327	1,333,491	477,520	—	143,516	621,036
3,131,905	2,686,738	716,029	1,161,909	7,696,581	4,594,529	—	718,636	5,313,165
226,068	193,935	51,685	—	471,688	331,643	—	381,768	713,411
405,721	348,052	92,758	260,793	1,107,324	595,196	—	334,246	929,442
349,519	299,839	79,909	309,369	1,038,636	512,748	—	365,699	878,447
349,047	299,434	79,801	341,640	1,069,922	512,055	—	572,056	1,084,111
1,657,070	1,421,536	378,846	2,148,833	5,006,285	2,430,936	169,185	360,297	2,960,418
964,228	827,174	220,446	3,144,279	5,156,127	1,414,531	—	(741,166)	673,365
4,166,460	3,574,243	952,555	14,601,937	23,295,195	6,112,230	—	(2,196,988)	3,915,242
610,587	523,799	139,595	3,294,966	4,668,947	895,736	—	(1,101,118)	(205,382)
3,329,579	2,856,315	761,223	10,220,456	17,167,573	4,884,519	—	(3,951,447)	933,072
3,677,721	3,154,972	840,817	8,486,929	16,160,439	5,395,245	—	(1,868,486)	3,526,759
236,699	203,055	54,115	16,345	510,214	347,240	—	232,719	579,959
184,836	158,564	42,258	1,133,750	1,519,408	271,156	—	(84,994)	186,162
247,015	211,905	56,474	1,052,224	1,567,618	362,374	—	(9,646)	352,728
390,694	335,161	89,322	106,694	921,871	573,151	—	36,733	609,884
210,572	180,641	48,142	1,674,756	2,114,111	308,911	—	(559,910)	(250,999)
1,412,227	1,211,494	322,869	2,814,330	5,760,920	2,071,749	—	(1,810,650)	261,099
467,924	401,414	106,979	1,605,773	2,582,090	886,449	—	(595,697)	90,752
145,342	124,684	33,229	123,175	426,430	213,218	155	(36,314)	177,059

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, 2024

Deferred outflows of resources								
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
CARNEYS POINT TOWNSHIP	25700	Salem	\$ 5,373,957	338,555	8,495	—	623,551	970,601
ELMER BOROUGH	65100	Salem	287,497	18,112	454	—	167,962	186,528
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	3,125,462	196,902	4,941	—	223,058	424,901
PENNS GROVE BOROUGH	28500	Salem	2,578,762	162,460	4,077	—	290,881	457,418
PENNSVILLE TOWNSHIP	26800	Salem	5,636,078	355,069	8,910	—	377,620	741,599
SALEM CITY	20400	Salem	4,498,602	283,408	7,111	—	761,434	1,051,953
SALEM COUNTY	71700	Salem	33,549,436	2,113,588	53,035	—	2,276,418	4,443,041
SALEM COUNTY	71703	Salem	6,281,532	395,732	9,930	—	578,253	983,915
WOODSTOWN BOROUGH	48500	Salem	2,445,159	154,043	3,865	—	283,541	441,449
BEDMINSTER TOWNSHIP	42300	Somerset	5,019,949	316,253	7,936	—	314,987	639,176
BERNARDS TOWNSHIP	53000	Somerset	10,958,045	690,348	17,323	—	—	707,671
BERNARDSVILLE BORO	42200	Somerset	5,994,319	377,637	9,476	—	459,032	846,145
BOUND BROOK BOROUGH	43400	Somerset	8,268,151	520,887	13,070	—	467,992	1,001,949
BRANCHBURG TOWNSHIP	55800	Somerset	6,978,289	439,627	11,031	—	272,045	722,703
BRIDGEWATER TWP	59700	Somerset	23,323,086	1,469,336	36,869	—	1,280,301	2,786,506
FAR HILLS BOROUGH	65200	Somerset	1,986,604	125,155	3,140	—	334,721	463,016
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	30,948,419	1,949,726	48,924	—	—	1,998,650
GREEN BROOK TOWNSHIP	61900	Somerset	7,424,690	467,750	11,737	—	805,401	1,284,888
HILLSBOROUGH TOWNSHIP	51200	Somerset	19,762,385	1,245,015	31,241	—	2,328,162	3,604,418
MANVILLE BOROUGH	41000	Somerset	7,810,007	492,024	12,346	—	703,485	1,207,855
MONTGOMERY TOWNSHIP	68700	Somerset	10,734,288	676,252	16,969	—	974,080	1,667,301
NORTH PLAINFIELD BOROUGH	21300	Somerset	25,368,325	1,598,185	40,103	—	748,090	2,386,378
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	2,213,243	139,433	3,499	—	154,033	296,965
RARITAN BOROUGH	46100	Somerset	6,386,594	402,350	10,096	—	716,984	1,129,430
SOMERSET COUNTY FINANCE OFFICE	71800	Somerset	33,266,552	2,095,767	52,588	—	183,537	2,331,892
SOMERSET COUNTY FINANCE OFFICE	71803	Somerset	20,945,214	1,319,532	33,110	—	2,288,538	3,641,180
SOMERVILLE BOROUGH	21600	Somerset	11,694,892	736,769	18,487	—	754,477	1,509,733
SOUTH BOUND BROOK BOROUGH	48200	Somerset	3,505,837	220,865	5,542	—	660,926	887,333
WARREN TOWNSHIP	51300	Somerset	11,356,569	715,455	17,953	—	740,379	1,473,787
WATCHUNG BOROUGH	29800	Somerset	8,658,314	545,467	13,687	—	547,673	1,106,827
NJ TRANSIT CORPORATION	62300	Statewide	88,667,001	5,585,952	140,166	—	9,325,364	15,051,482
WATERFRONT COMM OF NY HARBOR	60600	Statewide	595,771	37,533	942	—	28,310	66,785
ANDOVER TOWNSHIP	63200	Sussex	3,733,797	235,226	5,902	—	175,640	416,768
BYRAM TOWNSHIP	55900	Sussex	4,663,911	293,823	7,373	—	231,380	532,576
FRANKLIN BOROUGH	65400	Sussex	4,146,685	261,238	6,555	—	377,046	644,839
HAMBURG BOROUGH	66000	Sussex	2,644,339	166,591	4,180	—	584,768	755,539
HARDYSTON TOWNSHIP	66700	Sussex	6,689,067	421,406	10,574	—	803,252	1,235,232
HOPATCONG BOROUGH	47800	Sussex	7,640,861	481,368	12,079	—	287,637	781,084
NEWTON TOWN	23600	Sussex	6,089,452	383,631	9,626	—	206,437	599,694
OGDENSBURG BOROUGH	69500	Sussex	1,989,090	125,311	3,144	—	399,146	527,601
SPARTA TOWNSHIP	47500	Sussex	11,716,601	738,137	18,522	—	931,783	1,688,442
STANHOPE BOROUGH	72900	Sussex	2,689,505	169,437	4,252	—	334,520	508,209
SUSSEX COUNTY	71903	Sussex	19,201,642	1,209,689	30,354	—	129,006	1,369,049
VERNON TOWNSHIP	54600	Sussex	10,413,413	656,037	16,462	—	543,125	1,215,624
BERKELEY HEIGHTS TOWNSHIP	49300	Union	8,695,396	547,803	13,746	—	765,045	1,326,594
CLARK TOWNSHIP	52600	Union	12,661,691	797,677	20,016	—	1,403,241	2,220,934
CRANFORD TOWNSHIP	25401	Union	17,162,324	1,081,213	27,130	—	1,639,639	2,747,982
CRANFORD TOWNSHIP	25402	Union	8,758,113	551,754	13,845	—	947,101	1,512,700
ELIZABETH CITY	21001	Union	105,130,612	6,623,147	166,192	—	8,426,579	15,215,918
ELIZABETH CITY	21002	Union	83,683,954	5,272,024	132,288	—	7,730,966	13,135,278
FANWOOD BOROUGH	31100	Union	4,458,557	280,886	7,048	—	188,301	476,235
GARWOOD BOROUGH	29700	Union	4,442,096	279,849	7,022	—	161,593	448,464
HILLSIDE TOWNSHIP	34301	Union	18,834,764	1,186,576	29,774	—	1,145,007	2,361,357
HILLSIDE TOWNSHIP	34302	Union	14,709,617	926,694	23,253	—	1,243,752	2,193,699
KENILWORTH BOROUGH	31000	Union	7,914,039	498,578	12,511	—	411,238	922,327
LINDEN CITY	35900	Union	72,990,681	4,598,356	115,384	—	4,185,364	8,899,104
MOUNTAINSIDE BOROUGH	39500	Union	7,165,211	451,403	11,327	—	1,319,817	1,782,547
NEW PROVIDENCE BOROUGH	50300	Union	8,374,378	527,579	13,238	—	80,007	620,824
PLAINFIELD CITY	20600	Union	53,881,947	3,394,521	85,177	—	609,826	4,089,524
RAHWAY CITY	34100	Union	32,462,845	2,045,134	51,318	—	—	2,096,452
ROSELLE BOROUGH	21800	Union	26,381,597	1,662,020	41,704	—	1,694,464	3,398,188
ROSELLE PARK BOROUGH	25000	Union	10,148,484	639,347	16,043	—	1,052,931	1,708,321
SCOTCH PLAINS TOWNSHIP	34500	Union	15,084,797	950,331	23,846	—	1,517,561	2,491,738
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	21,494,930	1,354,164	33,979	—	1,478,601	2,866,744
SUMMIT CITY	28100	Union	23,770,853	1,497,545	37,577	—	82,646	1,617,768
UNION COUNTY	72000	Union	18,613,598	1,172,642	29,425	—	—	1,202,067
UNION COUNTY	72001	Union	17,611,158	1,109,489	27,840	—	1,189,108	2,326,437
UNION COUNTY	72003	Union	70,327,970	4,430,608	111,175	—	3,710,976	8,252,759
UNION TOWNSHIP (UNION)	32600	Union	81,727,809	5,148,789	129,196	—	4,757,458	10,035,443
WESTFIELD TOWN	20800	Union	26,987,357	1,700,183	42,662	—	1,229,746	2,972,591
WINFIELD TOWNSHIP	74100	Union	2,122,895	133,741	3,356	—	326,338	463,435
BELVIDERE TOWN	63500	Warren	1,410,207	88,842	2,229	—	240,086	331,157
BLAIRSTOWN TOWNSHIP	63600	Warren	2,551,557	160,746	4,034	—	566,263	731,043
GREENWICH TOWNSHIP (WARREN)	65900	Warren	3,920,054	246,960	6,197	—	516,097	769,254
HACKETTSTOWN TOWN	56900	Warren	4,912,371	309,476	7,766	—	474,991	792,233
INDEPENDENCE TWP	60500	Warren	2,623,734	165,293	4,148	—	416,303	585,744
LOPATCONG TOWNSHIP	50900	Warren	4,576,878	288,340	7,235	—	713,651	1,009,226
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	3,451,257	217,427	5,456	—	234,203	457,086
PHILLIPSBURG TOWN	38800	Warren	10,870,318	684,822	17,184	—	533,553	1,235,559
POHATCONG TOWNSHIP	51900	Warren	4,017,502	253,099	6,351	—	619,690	879,140
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	19,125,876	1,204,915	30,234	—	95,711	1,330,860
WASHINGTON TWP (WARREN)	60700	Warren	8,184,852	515,639	12,939	—	647,894	1,176,472
Total Employer			10,326,599,453	650,567,756	16,324,397	—	683,496,571	1,350,388,724
Total Local Group			12,362,466,447	650,567,756	16,324,397	—	683,496,571	1,350,388,724
Total			\$ 16,757,746,211	787,642,140	18,596,562	46,942,711	708,272,237	1,561,453,650

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 (benefit)			
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 (benefit)
183,974	157,824	42,061	251,986	635,845	269,892	—	65,341	335,233
9,842	8,443	2,250	—	20,535	14,439	—	62,690	77,129
106,998	91,790	24,462	141,296	364,546	156,967	—	78,346	235,313
88,282	75,734	20,183	611,883	796,082	129,511	—	(140,965)	(11,454)
192,948	165,522	44,113	564,700	967,283	283,056	—	(156,399)	126,657
154,007	132,117	35,210	357,854	679,188	225,929	—	111,715	337,644
1,148,545	985,292	262,585	1,396,731	3,793,153	1,684,925	—	266,357	1,951,282
215,045	184,478	49,164	387,206	835,893	315,472	—	(87,092)	228,380
83,709	71,810	19,138	155,731	330,388	122,801	—	52,234	175,035
171,855	147,428	39,290	298,581	657,154	252,113	—	(35,102)	217,011
375,142	321,820	85,767	1,291,888	2,074,617	550,337	—	(423,632)	126,705
205,212	176,043	46,916	301,369	729,540	301,048	—	121,546	422,594
283,055	242,822	64,713	330,193	920,783	415,244	—	264,723	679,967
238,898	204,941	54,618	722,672	1,221,129	350,465	—	(278,654)	71,811
798,452	684,961	182,546	547,824	2,213,783	1,171,336	—	(81,400)	1,089,936
68,010	58,343	15,549	41,983	183,885	99,772	—	78,363	178,135
1,059,501	908,904	242,228	2,556,803	4,767,436	1,554,296	93,693	(1,104,697)	543,292
254,180	218,051	58,112	229,957	760,300	372,884	—	223,353	596,237
676,554	580,389	154,677	715,982	2,127,602	992,510	—	373,464	1,365,974
267,371	229,367	61,127	533,785	1,091,650	392,235	—	(109,818)	282,417
367,482	315,248	84,015	99,865	866,610	539,099	82,520	353,892	975,511
868,470	745,026	198,553	674,126	2,486,175	1,274,052	27,675	52,857	1,354,584
75,769	64,999	17,323	—	158,091	111,154	—	(28,471)	82,683
218,641	187,564	49,987	—	456,192	320,749	—	287,355	608,104
1,138,861	976,984	260,371	2,207,189	4,583,405	1,670,718	183,712	(982,961)	871,469
717,047	615,126	163,934	1,045,837	2,541,944	1,051,914	—	514,377	1,566,291
400,368	343,460	91,534	15,260	850,622	587,343	10,651	320,528	918,522
120,020	102,961	27,440	912,848	1,163,269	176,071	20,699	(103,790)	92,980
388,785	333,524	88,886	31,902	843,097	570,351	—	258,061	828,412
296,412	254,280	67,767	922,049	1,540,508	434,839	—	(153,122)	281,717
3,035,462	2,604,004	693,980	139,901	6,473,347	4,453,047	—	4,385,477	8,838,524
20,396	17,497	4,663	16,623	59,179	29,921	1,151	14,100	45,172
127,824	109,655	29,224	157,146	423,849	187,519	—	111,448	298,967
159,666	136,971	36,504	483,699	816,840	234,232	—	(66,874)	167,358
141,959	121,781	32,455	169,444	465,639	208,255	6,799	42,132	257,186
90,527	77,660	20,697	—	188,884	132,804	5,026	142,963	280,793
228,996	196,447	52,354	86,159	563,956	335,939	—	219,498	555,437
261,580	224,400	59,804	495,661	1,041,445	383,741	—	15,472	399,213
208,469	178,837	47,661	1,290,106	1,725,073	305,825	—	(460,904)	(155,079)
68,095	58,416	15,568	—	142,079	99,896	45,084	41,790	186,770
401,111	344,097	91,704	229,640	1,066,552	588,433	—	358,616	947,049
92,074	78,986	21,050	93,398	285,508	135,073	—	19,337	154,410
657,357	563,921	150,288	5,462,821	6,834,387	964,348	—	(2,019,378)	(1,055,030)
356,497	305,825	81,504	405,531	1,149,357	522,984	—	288,852	811,836
297,682	255,369	68,057	607,396	1,228,504	436,702	—	5,755	442,457
433,465	371,853	99,101	417,565	1,321,984	635,897	—	472,340	1,108,237
587,542	504,029	134,326	668,606	1,894,503	861,929	—	295,766	1,157,695
299,829	257,211	68,548	259,037	884,625	439,851	—	277,375	717,226
3,599,084	3,087,513	822,838	—	7,509,435	5,279,885	435,937	2,093,993	7,809,815
2,864,871	2,457,660	654,979	33,163	6,010,673	4,202,788	—	2,309,703	6,512,491
152,636	130,940	34,896	859,867	1,178,339	223,918	—	(291,239)	(67,321)
152,073	130,457	34,767	391,692	708,989	223,092	16,107	(1,380)	237,819
644,797	553,146	147,416	1,072,271	2,417,630	945,922	—	65,958	1,011,880
503,575	431,997	115,129	1,329,069	2,379,770	738,749	—	(199,445)	539,304
270,932	232,422	61,942	842,559	1,407,855	397,460	—	(6,815)	390,645
2,498,793	2,143,616	571,285	1,911,605	7,125,299	3,665,749	25,996	(233,862)	3,457,883
245,297	210,430	56,081	909,532	1,421,340	359,852	625	(126,147)	234,330
286,692	245,942	65,545	87,553	685,732	420,579	—	45,720	466,299
1,844,617	1,582,424	421,724	2,761,265	6,610,030	2,706,068	254,404	(692,309)	2,268,163
1,111,346	953,380	254,081	2,850,557	5,169,364	1,630,354	23,316	(1,225,811)	427,859
903,158	774,784	206,484	1,501,680	3,386,106	1,324,941	—	(161,042)	1,163,899
347,427	298,044	79,430	663,280	1,388,181	509,679	—	59,635	569,314
516,419	443,016	118,066	944,157	2,021,658	757,591	234	95,087	852,912
735,866	631,271	168,237	507,784	2,043,158	1,079,522	—	254,086	1,333,608
813,781	698,111	186,050	2,705,786	4,403,728	1,193,823	44,832	(570,105)	668,550
637,226	546,651	145,685	30,680,641	32,010,203	934,815	—	(9,892,190)	(8,957,375)
602,908	517,211	137,839	736,404	1,994,362	884,470	—	667,022	1,551,492
2,407,636	2,065,417	550,444	3,111,792	8,135,289	3,532,022	314,915	764,212	4,611,149
2,797,903	2,400,211	639,669	428,371	6,266,154	4,104,547	—	(84,652)	4,019,895
923,896	792,574	211,225	764,592	2,692,287	1,355,363	16,493	243,986	1,615,842
72,676	62,346	16,616	451,107	602,745	106,616	—	(2,200)	104,416
48,278	41,415	11,037	319,483	420,213	70,824	—	11,192	82,016
87,351	74,935	19,971	—	182,257	128,145	—	312,983	441,128
134,201	115,126	30,682	559	280,568	196,874	—	337,077	533,951
168,172	144,268	38,448	1,077,189	1,428,077	246,710	—	(75,479)	171,231
89,822	77,055	20,535	—	187,412	131,770	—	57,212	188,982
156,687	134,415	35,822	583,896	910,820	229,861	—	37,078	266,939
118,152	101,358	27,012	535,511	782,033	173,330	—	(1,067)	172,263
372,139	319,243	85,080	1,274,337	2,050,799	545,931	109,741	61,228	716,900
137,537	117,987	31,444	270,579	557,547	201,768	—	(19,721)	182,047
654,763	561,695	149,695	870,570	2,236,723	960,543	6,924	(390,442)	577,025
280,204	240,376	64,061	586,435	1,171,076	411,061	—	84,275	495,336
353,525,010	303,275,226	80,824,393	683,496,571	1,421,121,200	518,624,083	22,774,069	—	541,398,152
353,525,010	303,275,226	80,824,393	683,496,571	1,421,121,200	752,834,318	22,774,069	—	775,608,387
395,036,997	344,820,179	80,824,393	708,272,237	1,528,953,806	1,087,873,982	22,787,990	—	1,110,661,972

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, 2024

(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.nj.gov/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:

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

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

(2) Basis of Presentation

The schedule of employer and nonemployer allocations and the schedule of pension amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of PFRS, its participating employers or the State 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 nonemployer allocations and applied to amounts presented in the schedule of pension amounts by

THE POLICE AND FIREMEN'S RETIREMENT SYSTEM OF NEW JERSEY

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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, 2023 through June 30, 2024. 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, collective deferred outflows of resources, collective 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, 2024 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2024.

A special funding situation exists for the employers in the Local Group 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 employers in the Local Group 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, 2024 State special funding situation net pension liability amount of \$2,035,866,994 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 \$234,210,235, for the fiscal year ending June 30, 2024, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2024. 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 2024, the State contributed an amount more than the actuarially determined amount.

The employers in the Local Group 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 employers in the Local Group of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers were credited with the full payment and any such amounts were not be included in their unfunded liability. The actuaries have determined the unfunded liability by employer for the reduced normal and accrued liability contributions provided under this law. This unfunded liability is being paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and is adjusted by the rate of return on the actuarial value of assets.

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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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(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, deferred outflows of resources, or deferred inflows of resources 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, 2024 is as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Total pension liability	\$ 6,404,078,773	45,210,001,314	51,614,080,087
Plan fiduciary net position	<u>2,008,799,009</u>	<u>32,847,534,867</u>	<u>34,856,333,876</u>
Net pension liability	<u>\$ 4,395,279,764</u>	<u>12,362,466,447</u>	<u>16,757,746,211</u>

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OF NEW JERSEY**

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of
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Actuarial Assumptions

The collective total pension liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of July 1, 2023, which was rolled forward to June 30, 2024. This actuarial valuation used the following actuarial assumptions:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	All future years
	3.25 - 16.25%
	based on years of service
Investment rate of return	7.00%

Employee mortality rates were based on the Pub-2010 Safety Employee amount-weighted mortality table (sex-specific) projected generationally from 2010 with Scale MP-2021 mortality projection. For healthy annuitants, mortality rates were based on the Pub-2010 Safety Retiree Below Median amount-weighted mortality table (sex-specific), projected generationally from 2010 with Scale MP-2021 mortality projection. Disability rates were 144% of the Pub-2010 Safety Disabled Retiree amount-weighted mortality table for males and 100% of the Pub-2010 Safety Disabled Retiree amount-weighted mortality table for females, projected generationally from 2010 with Scale MP-2021 mortality projection.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

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In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2024) is determined by the State Treasurer, after consultation with the PFRS Board of Trustees, and 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, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Large-Cap Equity	24.00%	6.90%
U.S. Small/Mid Cap Equity	4.00%	7.40%
Non-U.S. Developed Large-Cap Equity	9.50%	6.70%
Non-U.S. Developed Small Cap Equity	2.00%	7.50%
Emerging Markets Large-Cap Equity	6.00%	9.60%
Emerging Markets Small-Cap Equity	1.50%	9.60%
U.S. Treasury Bond	7.00%	4.10%
U.S. Corporate Bond	5.00%	5.90%
U.S. Mortgage-Backed Securities	5.00%	4.40%
Global Multisector Fixed Income	6.00%	6.50%
Cash	2.00%	3.40%
Real Estate Core	3.00%	5.10%
Real Estate Non-Core	4.00%	6.50%
Infrastructure	3.00%	7.00%
Private Debt/Credit	8.00%	9.10%
Private Equity	10.00%	10.10%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2024. 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 employers in the State Group and 100% of actuarially determined contributions for the employers in the Local Group. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

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Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2024, 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:

		At 1% decrease (6.00%)	At current discount rate (7.00%)	At 1% increase (8.00%)
State	\$	5,149,731,999	4,395,279,764	3,766,388,682
Local		<u>17,663,214,080</u>	<u>12,362,466,447</u>	<u>7,948,105,229</u>
Total	\$	<u><u>22,812,946,079</u></u>	<u><u>16,757,746,211</u></u>	<u><u>11,714,493,911</u></u>

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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of
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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, 2024:

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
State:						
Differences between expected and actual experience	2022	6.22 years	\$ 26,036,546	—	6,169,798	19,866,748
	2023	6.16 years	97,488,578	—	18,893,135	78,595,443
	2024	6.09 years	—	46,198,086	7,585,893	38,612,193
Subtotal			123,525,124	46,198,086	32,648,826	137,074,384
Changes of assumptions	2021	6.17 years	3,319,245	—	1,047,080	2,272,165
Differences between projected and actual investment earnings on pension plan investments	2020	5 years	21,210,396	—	21,210,396	—
	2021	5 years	(93,893,294)	—	(46,946,647)	(46,946,647)
	2022	5 years	182,290,872	—	60,763,624	121,527,248
	2023	5 years	(1,846,088)	—	(461,522)	(1,384,566)
	2024	5 years	—	(32,816,654)	(6,563,330)	(26,253,324)
Subtotal			107,761,886	(32,816,654)	28,002,521	46,942,711
Subtotal State			234,606,255	13,381,432	61,698,427	186,289,260
Local:						
Differences between expected and actual experience	2020	5.90 years	23,780,959	—	12,516,295	11,264,664
	2022	6.22 years	382,094,499	—	90,543,720	291,550,779
	2023	6.16 years	67,211,304	—	13,025,446	54,185,858
	2024	6.09 years	—	351,241,593	57,675,138	293,566,455
Subtotal			473,086,762	351,241,593	173,760,599	650,567,756
Changes of assumptions	2021	6.17 years	23,847,162	—	7,522,765	16,324,397
Subtotal Local			496,933,924	351,241,593	181,283,364	666,892,153
Total Deferred Outflows of Resources			\$ 731,540,179	364,623,025	242,981,791	853,181,413

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	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred Inflows of Resources:						
State:						
Difference between expected and actual experience	2019	5.92 years	\$ 11,012,159	—	11,012,159	—
	2020	5.90 years	2,040,728	—	1,074,067	966,661
	2021	6.17 years	59,229,809	—	18,684,483	40,545,326
Subtotal			72,282,696	—	30,770,709	41,511,987
Changes of assumptions	2019	5.92 years	38,382,113	—	38,382,113	—
	2020	5.90 years	35,479,467	—	18,673,405	16,806,062
	2022	6.22 years	32,421,776	—	7,682,885	24,738,891
Subtotal			106,283,356	—	64,738,403	41,544,953
Subtotal State			178,566,052	—	95,509,112	83,056,940
Local:						
Difference between expected and actual experience	2019	5.92 years	10,489,160	—	10,489,160	—
	2021	6.17 years	516,439,761	—	162,914,751	353,525,010
Subtotal			526,928,921	—	173,403,911	353,525,010
Changes of assumptions	2019	5.92 years	253,029,548	—	253,029,548	—
	2020	5.90 years	252,019,307	—	132,641,741	119,377,566
	2022	6.22 years	241,008,734	—	57,111,074	183,897,660
Subtotal			746,057,589	—	442,782,363	303,275,226
Differences between projected and actual investment earnings on pension plan investments	2020	5 years	(258,193,195)	—	(258,193,195)	—
	2021	5 years	1,936,855,930	—	968,427,965	968,427,965
	2022	5 years	(2,549,924,454)	—	(849,974,818)	(1,699,949,636)
	2023	5 years	308,568,096	—	77,142,024	231,426,072
	2024	5 years	—	726,149,992	145,230,000	580,919,992
Subtotal			(562,693,623)	726,149,992	82,631,976	80,824,393
Subtotal Local			710,292,887	726,149,992	698,818,250	737,624,629
Total Deferred Inflows of Resources			\$ 888,858,939	726,149,992	794,327,362	820,681,569

**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, 2024

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:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Year ending June 30:			
2025	\$ (3,652,061)	(500,196,827)	(503,848,888)
2026	61,067,309	576,344,040	637,411,349
2027	14,942,733	(144,655,433)	(129,712,700)
2028	19,582,815	(67,174,233)	(47,591,418)
2029	10,608,796	59,759,212	70,368,008
Thereafter	<u>682,728</u>	<u>5,190,765</u>	<u>5,873,493</u>
Total	<u>\$ 103,232,320</u>	<u>(70,732,476)</u>	<u>32,499,844</u>

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 6.09, 6.16, 6.22, 6.17, 5.90, and 5.92 years for the 2024, 2023, 2022, 2021, 2020, and 2019 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, 2024

(7) Pension Expense

The components of allocable pension expense, which exclude pension expense related to specific liabilities of individual employers, for the year ended June 30, 2024 are as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Service cost	\$ 116,651,482	838,552,120	955,203,602
Interest on total pension liability	429,441,170	3,028,209,690	3,457,650,860
Member contributions	(53,038,073)	(401,450,392)	(454,488,465)
Administrative expense	49,991	4,671,388	4,721,379
Other - Chapter 19 adjustment	-	(64,063,502)	(64,063,502)
Expected investment return net of investment expenses	(124,240,300)	(2,112,776,031)	(2,237,016,331)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	1,878,117	356,688	2,234,805
Changes in assumptions	(63,691,323)	(435,259,598)	(498,950,921)
Differences between projected and actual earnings on pension plan investments	<u>28,002,521</u>	<u>(82,631,976)</u>	<u>(54,629,455)</u>
Total pension expense	335,053,585	775,608,387	1,110,661,972
Less pension expense related to specific liabilities of individual employers	<u>13,921</u>	<u>22,774,069</u>	<u>22,787,990</u>
Total allocable pension expense	\$ <u><u>335,039,664</u></u>	<u><u>752,834,318</u></u>	<u><u>1,087,873,982</u></u>

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, 2024

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
ABSECON CITY	56600	Atlantic	\$ 149,987	0.06403954%
ATLANTIC CITY	30801	Atlantic	1,714,697	0.73211947%
ATLANTIC CITY	30802	Atlantic	1,167,084	0.49830665%
ATLANTIC COUNTY	70100	Atlantic	1,295,683	0.55321421%
ATLANTIC COUNTY	70103	Atlantic	484,606	0.20691089%
BRIGANTINE CITY	50201	Atlantic	203,474	0.08687673%
BRIGANTINE CITY	50202	Atlantic	222,885	0.09516460%
BUENA BOROUGH	58900	Atlantic	—	0.00000000%
EGG HARBOR CITY	59900	Atlantic	74,800	0.03193715%
EGG HARBOR TOWNSHIP	58200	Atlantic	487,121	0.20798471%
GALLOWAY TOWNSHIP	53800	Atlantic	348,719	0.14889159%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	304,867	0.13016823%
HAMMONTON TOWN	36500	Atlantic	167,851	0.07166688%
LINWOOD CITY	54400	Atlantic	112,992	0.04824388%
LONGPORT BOROUGH	38700	Atlantic	76,839	0.03280774%
MARGATE CITY	32800	Atlantic	445,545	0.19023312%
MULLICA TOWNSHIP	68900	Atlantic	77,064	0.03290380%
NORTHFIELD CITY	45400	Atlantic	145,246	0.06201529%
PLEASANTVILLE CITY	35100	Atlantic	525,657	0.22443832%
SOMERS POINT CITY	33500	Atlantic	182,069	0.07773750%
VENTNOR CITY	32100	Atlantic	528,892	0.22581956%
ALLEDALE BOROUGH	52000	Bergen	124,873	0.05331668%
ALPINE BOROUGH	46000	Bergen	113,226	0.04834379%
BERGEN COUNTY	70200	Bergen	4,760,901	2.03274882%
BERGENFIELD BOROUGH	29000	Bergen	399,272	0.17047607%
BOGOTA BOROUGH	28900	Bergen	114,254	0.04878272%
CARLSTADT BOROUGH	21700	Bergen	246,265	0.10514709%
CLIFFSIDE PARK BOROUGH	25300	Bergen	305,823	0.13057641%
CLOSTER BOROUGH	38400	Bergen	174,384	0.07445626%
CRESSKILL BOROUGH	31200	Bergen	229,001	0.09777593%
DEMAREST BOROUGH	37500	Bergen	125,783	0.05370522%
DUMONT BOROUGH	27800	Bergen	229,687	0.09806883%
EAST RUTHERFORD BOROUGH	22100	Bergen	372,064	0.15885914%
EDGEWATER BOROUGH	44300	Bergen	304,664	0.13008155%
ELMWOOD PARK BOROUGH	33100	Bergen	419,619	0.17916357%
EMERSON BOROUGH	43500	Bergen	173,937	0.07426540%
ENGLEWOOD CITY	27201	Bergen	704,514	0.30080441%
ENGLEWOOD CITY	27202	Bergen	370,934	0.15837667%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	242,386	0.10349088%
FAIR LAWN BOROUGH	32300	Bergen	547,187	0.23363093%
FAIRVIEW BOROUGH	26600	Bergen	255,728	0.10918748%
FORT LEE BOROUGH	42900	Bergen	912,657	0.38967465%
FRANKLIN LAKES BOROUGH	43900	Bergen	185,048	0.07900944%
GARFIELD CITY	35800	Bergen	497,963	0.21261389%
GLEN ROCK BOROUGH	26900	Bergen	197,166	0.08418343%
HACKENSACK CITY	28000	Bergen	1,667,643	0.71202895%
HARRINGTON PARK BOROUGH	44500	Bergen	97,769	0.04174416%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	313,240	0.13374322%
HAWORTH BOROUGH	41500	Bergen	102,270	0.04366594%
HILLSDALE BOROUGH	28800	Bergen	137,947	0.05889885%

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, 2024

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
HO-HO-KUS BOROUGH	29900	Bergen	\$ 138,951	0.05932753%
LEONIA BOROUGH	23100	Bergen	153,891	0.06570642%
LITTLE FERRY BOROUGH	29500	Bergen	204,241	0.08720422%
LODI BOROUGH	41100	Bergen	413,440	0.17652534%
LYNDHURST TOWNSHIP	24800	Bergen	433,971	0.18529141%
MAHWAH TOWNSHIP	30600	Bergen	438,968	0.18742496%
MAYWOOD BOROUGH	37400	Bergen	185,753	0.07931045%
MIDLAND PARK BOROUGH	54000	Bergen	153,319	0.06546219%
MONTVALE BOROUGH	24300	Bergen	214,879	0.09174630%
MOONACHIE BOROUGH	48000	Bergen	144,941	0.06188506%
NEW MILFORD BOROUGH	27300	Bergen	270,104	0.11532556%
NORTH ARLINGTON BOROUGH	34000	Bergen	259,459	0.11078050%
NORTHVALE BOROUGH	48400	Bergen	109,088	0.04657700%
NORWOOD BOROUGH	43700	Bergen	148,742	0.06350796%
OAKLAND BOROUGH	49600	Bergen	213,836	0.09130097%
OLD TAPPAN BOROUGH	48900	Bergen	106,671	0.04554502%
ORADELL BOROUGH	23200	Bergen	164,835	0.07037915%
PALISADES PARK BOROUGH	35000	Bergen	274,006	0.11699159%
PARAMUS BOROUGH	27400	Bergen	876,029	0.37403569%
PARK RIDGE BOROUGH	43200	Bergen	185,501	0.07920285%
RAMSEY BOROUGH	36800	Bergen	265,737	0.11346100%
RIDGEFIELD BOROUGH	27500	Bergen	243,752	0.10407412%
RIDGEFIELD PARK VILLAGE	35200	Bergen	255,063	0.10890355%
RIDGEWOOD VILLAGE	32000	Bergen	758,341	0.32378677%
RIVER EDGE BOROUGH	20100	Bergen	189,688	0.08099056%
RIVER VALE TOWNSHIP	48300	Bergen	216,432	0.09240938%
ROCHELLE PARK TOWNSHIP	42800	Bergen	174,288	0.07441527%
RUTHERFORD BOROUGH	31600	Bergen	381,762	0.16299987%
SADDLE BROOK TOWNSHIP	24400	Bergen	251,626	0.10743606%
SADDLE RIVER BOROUGH	50400	Bergen	155,394	0.06634815%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	167,392	0.07147090%
TEANECK TOWNSHIP	21500	Bergen	1,210,182	0.51670808%
TENAFLY BOROUGH	31400	Bergen	319,960	0.13661244%
UPPER SADDLE RIVER BORO	48800	Bergen	137,769	0.05882285%
WALDWICK BOROUGH	49001	Bergen	152,240	0.06500149%
WALLINGTON BOROUGH	34600	Bergen	189,467	0.08089620%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	183,567	0.07837710%
WESTWOOD BOROUGH	40200	Bergen	226,539	0.09672473%
WOODCLIFF LAKE BOROUGH	47000	Bergen	153,901	0.06571069%
WOOD-RIDGE BOROUGH	33300	Bergen	219,636	0.09377738%
WYCKOFF TOWNSHIP	47200	Bergen	181,943	0.07768370%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	37,995	0.01622262%
BORDENTOWN CITY	37900	Burlington	87,643	0.03742069%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	30,340	0.01295419%
BORDENTOWN TWP	52200	Burlington	160,867	0.06868494%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	70,790	0.03022501%
BURLINGTON CITY	41300	Burlington	211,949	0.09049528%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	829,939	0.35435677%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	238,129	0.10167328%
BURLINGTON TOWNSHIP	54500	Burlington	240,800	0.10281371%

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, 2024

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
BURLINGTON TWP FIRE DISTRICT 1	86502	Burlington	\$ 19,672	0.00839930%
CHESTERFIELD TOWNSHIP	76000	Burlington	63,964	0.02731053%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	26,232	0.01120020%
CINNAMINSON TOWNSHIP	29200	Burlington	183,757	0.07845822%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	89,590	0.03825200%
DELANCO TOWNSHIP	45300	Burlington	71,563	0.03055506%
DELRAN TOWNSHIP	61700	Burlington	161,447	0.06893258%
EASTAMPTON TOWNSHIP	59000	Burlington	102,914	0.04394091%
EDGEWATER PARK TOWNSHIP	61800	Burlington	100,221	0.04279108%
EVESHAM TOWNSHIP	55200	Burlington	506,286	0.21616754%
EVESHAM TWP FIRE DISTRICT 1	86504	Burlington	272,007	0.11613808%
FLORENCE TOWNSHIP	36300	Burlington	201,518	0.08604159%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	32,873	0.01403569%
LUMBERTON TOWNSHIP	61400	Burlington	97,922	0.04180949%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	84,605	0.03612356%
MAPLE SHADE TOWNSHIP	29300	Burlington	228,854	0.09771316%
MEDFORD LAKES BOROUGH	62900	Burlington	50,037	0.02136416%
MEDFORD TOWNSHIP	49500	Burlington	264,450	0.11291149%
MOORESTOWN TOWNSHIP	39600	Burlington	197,379	0.08427437%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	7,894	0.00337048%
MOUNT HOLLY TOWNSHIP	39800	Burlington	117,580	0.05020281%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	313,174	0.13371504%
MOUNT LAUREL TOWNSHIP	49900	Burlington	451,523	0.19278553%
NEW HANOVER TOWNSHIP	69200	Burlington	15,233	0.00650399%
NORTH HANOVER TOWNSHIP	69300	Burlington	28,311	0.01208787%
PALMYRA BOROUGH	38300	Burlington	63,259	0.02700952%
PEMBERTON BOROUGH	69700	Burlington	23,590	0.01007216%
PEMBERTON TOWNSHIP	62800	Burlington	218,555	0.09331583%
RIVERSIDE TOWNSHIP	25100	Burlington	130,862	0.05587379%
RIVERTON BOROUGH	37100	Burlington	23,863	0.01018872%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	34,525	0.01474104%
WESTAMPTON TOWNSHIP	62200	Burlington	223,942	0.09561590%
WILLINGBORO TOWNSHIP	49100	Burlington	494,691	0.21121686%
AUDUBON BOROUGH	23400	Camden	104,582	0.04465309%
BARRINGTON BOROUGH	48100	Camden	79,602	0.03398745%
BELLMAWR BOROUGH	37300	Camden	154,263	0.06586525%
BERLIN BOROUGH	52800	Camden	95,072	0.04059263%
BERLIN TOWNSHIP	52300	Camden	93,296	0.03983434%
BROOKLAWN BOROUGH	47300	Camden	48,346	0.02064216%
CAMDEN CITY	21201	Camden	—	0.00000000%
CAMDEN CITY	21202	Camden	1,180,213	0.50391230%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	2,008,948	0.85775501%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	647,984	0.27666795%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	9,384	0.00400666%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	1,468,946	0.62719184%
CHERRY HILL FIRE DIST 13	75800	Camden	512,957	0.21901584%
CHERRY HILL TOWNSHIP	33000	Camden	932,356	0.39808548%
CHESILHURST BOROUGH	59800	Camden	37,157	0.01586482%
CLEMENTON BOROUGH	64400	Camden	76,630	0.03271850%
COLLINGSWOOD BOROUGH	25801	Camden	123,499	0.05273003%

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, 2024

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
COLLINGSWOOD BOROUGH	25802	Camden	\$ 81,645	0.03485974%
GIBBSBORO BOROUGH	65600	Camden	24,390	0.01041373%
GLOUCESTER CITY	32200	Camden	338,480	0.14451988%
GLOUCESTER TOWNSHIP	48600	Camden	948,318	0.40490073%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	35,744	0.01526152%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	41,240	0.01760813%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	12,208	0.00521242%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	12,708	0.00542590%
HADDON HEIGHTS BOROUGH	40500	Camden	99,397	0.04243926%
HADDON TOWNSHIP	22200	Camden	143,448	0.06124760%
HADDON TWP FIRE DISTRICT 1	85102	Camden	16,026	0.00684258%
HADDONFIELD BOROUGH	38600	Camden	128,715	0.05495709%
HI-NELLA BOROUGH	77100	Camden	—	0.00000000%
LAUREL SPRINGS BOROUGH	67800	Camden	34,233	0.01461637%
LAWN SIDE BOROUGH	68000	Camden	36,940	0.01577217%
LINDENWOLD BOROUGH	55300	Camden	256,649	0.10958072%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	0.00000000%
MAGNOLIA BOROUGH	60800	Camden	60,651	0.02589599%
MERCHANTVILLE BOROUGH	38900	Camden	80,514	0.03437684%
MOUNT EPHRAIM BOROUGH	37200	Camden	79,317	0.03386576%
OAKLYN BOROUGH	33600	Camden	64,547	0.02755946%
PENNSAUKEN TOWNSHIP	20900	Camden	578,640	0.24706033%
PINE HILL BOROUGH	55100	Camden	121,793	0.05200162%
PINE HILL FIRE DISTRICT 1	77200	Camden	18,806	0.00802955%
PINE VALLEY BOROUGH	70000	Camden	—	0.00000000%
RUNNEMEDE BOROUGH	38500	Camden	88,450	0.03776525%
SOMERDALE BOROUGH	61000	Camden	84,612	0.03612655%
STRATFORD BOROUGH	61500	Camden	84,757	0.03618846%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	0.00000000%
VOORHEES TOWNSHIP	53100	Camden	543,621	0.23210836%
WATERFORD TOWNSHIP	53200	Camden	125,960	0.05378080%
WINSLOW TOWNSHIP	53500	Camden	542,574	0.23166133%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	127,141	0.05428504%
WOODLYNNE BOROUGH	51400	Camden	14,316	0.00611246%
AVALON BOROUGH	57400	Cape May	112,419	0.04799923%
CAPE MAY CITY	44400	Cape May	216,175	0.09229965%
CAPE MAY COUNTY	70500	Cape May	754,001	0.32193373%
LOWER TOWNSHIP	57600	Cape May	261,075	0.11147048%
MIDDLE TOWNSHIP	57900	Cape May	283,690	0.12112634%
NORTH WILDWOOD CITY	26000	Cape May	240,253	0.10258016%
OCEAN CITY	20700	Cape May	911,517	0.38918791%
SEA ISLE CITY	57700	Cape May	146,472	0.06253875%
STONE HARBOR BOROUGH	57500	Cape May	107,447	0.04587635%
WEST WILDWOOD BOROUGH	59200	Cape May	13,925	0.00594552%
WILDWOOD CITY	34900	Cape May	381,874	0.16304769%
WILDWOOD CREST BOROUGH	53700	Cape May	128,334	0.05479442%
BRIDGETON CITY	36200	Cumberland	433,535	0.18510525%
CUMBERLAND COUNTY	70600	Cumberland	478,762	0.20441570%
CUMBERLAND COUNTY	70603	Cumberland	210,541	0.08989411%
MILLVILLE CITY	22600	Cumberland	457,135	0.19518167%

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, 2024

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
VINELAND CITY	26500	Cumberland	\$ 973,653	0.41571795%
BELLEVILLE TOWNSHIP	35400	Essex	1,184,991	0.50595235%
BLOOMFIELD TOWNSHIP	32700	Essex	1,298,389	0.55436958%
CALDWELL BOROUGH	40800	Essex	159,697	0.06818539%
CEDAR GROVE TOWNSHIP	28700	Essex	288,565	0.12320780%
EAST ORANGE CITY	23800	Essex	2,142,841	0.91492293%
ESSEX COUNTY	70700	Essex	5,584,270	2.38430041%
ESSEX COUNTY COLLEGE	62700	Essex	14,807	0.00632210%
ESSEX FELS BOROUGH	27900	Essex	98,444	0.04203236%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	306,691	0.13094701%
GLEN RIDGE BOROUGH	25500	Essex	172,288	0.07356133%
IRVINGTON TOWNSHIP	29100	Essex	1,531,259	0.65379745%
LIVINGSTON TOWNSHIP	36000	Essex	616,894	0.26339354%
MAPLEWOOD TOWNSHIP	23900	Essex	489,248	0.20889287%
MILLBURN TOWNSHIP	26300	Essex	776,306	0.33145724%
MONTCLAIR TOWNSHIP	28300	Essex	1,364,186	0.58246275%
NEWARK CITY	21101	Essex	6,446,011	2.75223560%
NEWARK CITY	21102	Essex	4,490,465	1.91728150%
NORTH CALDWELL BOROUGH	38000	Essex	113,199	0.04833227%
NUTLEY TOWNSHIP	32500	Essex	739,094	0.31556893%
ORANGE CITY	24900	Essex	1,421,451	0.60691303%
ROSELAND BOROUGH	43600	Essex	136,644	0.05834251%
SOUTH ESSEX FIRE DEPARTMENT	86505	Essex	466,392	0.19913411%
SOUTH ORANGE VILLAGE	35600	Essex	327,821	0.13996883%
VERONA TOWNSHIP	34200	Essex	244,900	0.10456428%
WEST CALDWELL TOWNSHIP	36100	Essex	193,757	0.08272789%
WEST ORANGE TOWNSHIP	24700	Essex	1,261,312	0.53853892%
CLAYTON BOROUGH	64300	Gloucester	89,434	0.03818539%
DEPTFORD TOWNSHIP	63000	Gloucester	352,440	0.15048034%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	75,578	0.03226933%
EAST GREENWICH TOWNSHIP	59300	Gloucester	121,810	0.05200888%
ELK TOWNSHIP	60900	Gloucester	61,821	0.02639554%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	195,989	0.08368088%
GLASSBORO BOROUGH	45201	Gloucester	326,882	0.13956791%
GLASSBORO BOROUGH	45202	Gloucester	58,042	0.02478203%
GLOUCESTER COUNTY	70800	Gloucester	615,923	0.26297895%
GLOUCESTER COUNTY	70803	Gloucester	280,215	0.11964263%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	118,263	0.05049443%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	151,700	0.06477093%
LOGAN TOWNSHIP	57000	Gloucester	132,450	0.05655181%
MANTUA TOWNSHIP	68400	Gloucester	180,148	0.07691730%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	417,109	0.17809188%
NEWFIELD BOROUGH	74700	Gloucester	—	0.00000000%
PAULSBORO BOROUGH	39100	Gloucester	105,953	0.04523846%
PITMAN BOROUGH	41200	Gloucester	90,338	0.03857137%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	0.00000000%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	471,549	0.20133598%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	161,209	0.06883096%
WENONAH BOROUGH	73900	Gloucester	—	0.00000000%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	260,794	0.11135050%

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, 2024

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
WESTVILLE BOROUGH	22700	Gloucester	\$ 69,052	0.02948294%
WOODBURY CITY	24000	Gloucester	201,110	0.08586738%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	15,258	0.00651467%
WOOLWICH TOWNSHIP	74200	Gloucester	167,818	0.07165279%
BAYONNE CITY	20300	Hudson	2,578,570	1.10096495%
EAST NEWARK BOROUGH	34700	Hudson	44,830	0.01914094%
GUTTENBERG TOWN	25600	Hudson	149,084	0.06365399%
HARRISON TOWN (HUDSON)	31800	Hudson	595,204	0.25413262%
HOBOKEN CITY	23301	Hudson	1,076,812	0.45976346%
HOBOKEN CITY	23302	Hudson	1,015,829	0.43372572%
HUDSON COUNTY	70900	Hudson	3,070,309	1.31092140%
HUDSON COUNTY	70903	Hudson	614,212	0.26224841%
JERSEY CITY	38101	Hudson	5,695,704	2.43187908%
JERSEY CITY FIRE DEPT.	38102	Hudson	4,556,052	1.94528500%
KEARNY TOWN	31900	Hudson	1,345,002	0.57427181%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	3,042	0.00129883%
NORTH BERGEN TOWNSHIP	23701	Hudson	845,179	0.36086375%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	2,118,723	0.90462534%
SECAUCUS TOWN	24600	Hudson	564,951	0.24121558%
UNION CITY	22400	Hudson	1,237,981	0.52857735%
WEEHAWKEN TOWNSHIP	27700	Hudson	387,745	0.16555442%
WEST NEW YORK TOWN	23000	Hudson	893,148	0.38134495%
CLINTON TOWN	64500	Hunterdon	72,829	0.03109560%
CLINTON TOWNSHIP	64600	Hunterdon	165,062	0.07047607%
DELAWARE TOWNSHIP	64800	Hunterdon	42,754	0.01825456%
FLEMINGTON BOROUGH	65300	Hunterdon	99,174	0.04234405%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	31,091	0.01327484%
FRENCHTOWN BOROUGH	65500	Hunterdon	11,383	0.00486017%
HIGH BRIDGE BOROUGH	67000	Hunterdon	58,580	0.02501174%
HOLLAND TOWNSHIP	67100	Hunterdon	41,812	0.01785235%
HUNTERDON COUNTY	71000	Hunterdon	131,651	0.05621067%
HUNTERDON COUNTY	71003	Hunterdon	141,224	0.06029802%
LAMBERTVILLE CITY	67700	Hunterdon	52,549	0.02243670%
LEBANON TOWNSHIP	54300	Hunterdon	51,920	0.02216814%
RARITAN TOWNSHIP	61200	Hunterdon	241,938	0.10329960%
READINGTON TOWNSHIP	72400	Hunterdon	155,497	0.06639213%
TEWKSBURY TOWNSHIP	73300	Hunterdon	74,136	0.03165364%
WEST AMWELL TOWNSHIP	74000	Hunterdon	34,962	0.01492763%
EAST WINDSOR TOWNSHIP	50800	Mercer	259,291	0.11070877%
EWING TOWNSHIP	43100	Mercer	585,105	0.24982067%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	2,182,173	0.93171641%
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	89,967	0.03841296%

THE POLICE AND FIREMEN'S RETIREMENT SYSTEM OF NEW JERSEY

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Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	\$ 185,857	0.07935485%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	74,112	0.03164340%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	370,231	0.15807651%
MERCER COUNTY	71100	Mercer	1,426,120	0.60890654%
MERCER COUNTY	71103	Mercer	420,953	0.17973315%
PENNINGTON BOROUGH	69800	Mercer	38,112	0.01627258%
PRINCETON	86001	Mercer	407,885	0.17415354%
PRINCETON BOROUGH	20500	Mercer	—	0.00000000%
PRINCETON TOWNSHIP	25200	Mercer	—	0.00000000%
ROBBINSVILLE TOWNSHIP	73700	Mercer	321,757	0.13737970%
TRENTON CITY	33401	Mercer	1,535,530	0.65562102%
TRENTON CITY	33402	Mercer	1,274,260	0.54406729%
WEST WINDSOR TOWNSHIP	49700	Mercer	451,275	0.19267965%
CARTERET BOROUGH	21400	Middlesex	590,431	0.25209470%
CRANBURY TOWNSHIP	64700	Middlesex	128,541	0.05488280%
DUNELLEN BOROUGH	26100	Middlesex	118,260	0.05049315%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	740,933	0.31635413%
EDISON TOWNSHIP	31701	Middlesex	1,440,519	0.61505444%
EDISON TOWNSHIP	31702	Middlesex	924,475	0.39472055%
HELMETTA BOROUGH	66900	Middlesex	—	0.00000000%
HIGHLAND PARK BOROUGH	21900	Middlesex	182,233	0.07780752%
JAMESBURG BOROUGH	53600	Middlesex	113,225	0.04834337%
METUCHEN BOROUGH	22800	Middlesex	222,654	0.09506597%
MIDDLESEX BOROUGH	36900	Middlesex	211,165	0.09016054%
MIDDLESEX COUNTY	71200	Middlesex	2,112,475	0.90195764%
MIDDLESEX COUNTY	71203	Middlesex	455,547	0.19450365%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	65,353	0.02790359%
MILLTOWN BOROUGH	58500	Middlesex	109,834	0.04689552%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	588,187	0.25113659%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	10,075	0.00430170%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	118,181	0.05045942%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	155,297	0.06630673%
NEW BRUNSWICK CITY	33700	Middlesex	1,881,030	0.80313821%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	810,706	0.34614491%
OLD BRIDGE TOWNSHIP	47100	Middlesex	791,436	0.33791725%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	30,782	0.01314291%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	8,760	0.00374023%
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	0.00000000%
PERTH AMBOY CITY	24500	Middlesex	1,167,225	0.49836685%
PISCATAWAY TOWNSHIP	37700	Middlesex	614,131	0.26221383%
PLAINSBORO TOWNSHIP	56200	Middlesex	240,440	0.10266001%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	42,377	0.01809359%
SAYREVILLE BOROUGH	40700	Middlesex	715,606	0.30554033%
SOUTH AMBOY CITY	27600	Middlesex	232,741	0.09937279%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	778,127	0.33223475%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	465,388	0.19870544%
SOUTH RIVER BOROUGH	39400	Middlesex	238,411	0.10179369%
SPOTSWOOD BOROUGH	51500	Middlesex	145,903	0.06229580%
WOODBIDGE TOWNSHIP	32400	Middlesex	1,626,521	0.69447120%
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	232,054	0.09907946%

THE POLICE AND FIREMEN'S RETIREMENT SYSTEM OF NEW JERSEY

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Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	\$ 66,969	0.02859357%
WOODBIDGE TWP FIRE DISTRICT 5	86402	Middlesex	39,363	0.01680671%
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	66,905	0.02856624%
ABERDEEN TOWNSHIP	46400	Monmouth	289,178	0.12346954%
ALLENHURST BOROUGH	43300	Monmouth	50,626	0.02161564%
ALLETOWN BOROUGH	63100	Monmouth	28,923	0.01234917%
ASBURY PARK CITY	33200	Monmouth	992,307	0.42368259%
ATLANTIC HIGHLANDS	30500	Monmouth	101,285	0.04324538%
AVON BY THE SEA	22300	Monmouth	73,907	0.03155587%
BELMAR BOROUGH	39300	Monmouth	170,605	0.07284275%
BRADLEY BEACH BOROUGH	40900	Monmouth	152,513	0.06511806%
BRIELLE BOROUGH	50000	Monmouth	133,845	0.05714743%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	17,850	0.00762137%
COLTS NECK TOWNSHIP	62000	Monmouth	155,691	0.06647496%
DEAL BOROUGH	27100	Monmouth	168,766	0.07205756%
EATONTOWN BOROUGH	30300	Monmouth	329,187	0.14055207%
ENGLISHTOWN BOROUGH	44800	Monmouth	31,063	0.01326288%
FAIR HAVEN BOROUGH	42100	Monmouth	91,131	0.03890995%
FREEHOLD BOROUGH	22000	Monmouth	218,537	0.09330814%
FREEHOLD TOWNSHIP	56100	Monmouth	473,968	0.20236881%
HAZLET TOWNSHIP	50500	Monmouth	288,110	0.12301353%
HIGHLANDS BOROUGH	41800	Monmouth	97,448	0.04160710%
HOLMDEL TOWNSHIP	58400	Monmouth	358,260	0.15296529%
HOWELL TOWNSHIP	56000	Monmouth	744,316	0.31779856%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	5,375	0.00229495%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	8,791	0.00375347%
KEANSBURG BOROUGH	26700	Monmouth	244,932	0.10457794%
KEYPORT BOROUGH	39000	Monmouth	145,408	0.06208445%
LAKE COMO BOROUGH	46300	Monmouth	—	0.00000000%
LITTLE SILVER BOROUGH	40100	Monmouth	84,851	0.03622860%
LONG BRANCH CITY	39900	Monmouth	747,407	0.31911831%
MANALAPAN TOWNSHIP	51000	Monmouth	422,509	0.18039751%
MANASQUAN BOROUGH	26400	Monmouth	120,116	0.05128560%
MARLBORO TOWNSHIP	56300	Monmouth	518,599	0.22142479%
MATAWAN BOROUGH	28600	Monmouth	131,904	0.05631869%
MIDDLETOWN TOWNSHIP	37000	Monmouth	802,501	0.34264165%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	58,033	0.02477819%
MONMOUTH BEACH BOROUGH	58000	Monmouth	71,019	0.03032279%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	3,021,395	1.29003672%
NEPTUNE CITY BOROUGH	30200	Monmouth	119,072	0.05083984%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	9,814	0.00419026%
NEPTUNE TOWNSHIP	20200	Monmouth	535,508	0.22864438%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	0.00000000%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	464,296	0.19823919%
OCEANPORT BOROUGH	41400	Monmouth	101,605	0.04338201%
RED BANK BOROUGH	23500	Monmouth	291,144	0.12430895%
RUMSON BOROUGH	37600	Monmouth	122,433	0.05227488%
SEA BRIGHT BORO	25900	Monmouth	68,164	0.02910380%
SEA GIRT BOROUGH	37800	Monmouth	71,815	0.03066265%
SHREWSBURY BOROUGH	44700	Monmouth	104,732	0.04471713%

THE POLICE AND FIREMEN'S RETIREMENT SYSTEM OF NEW JERSEY

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As of and for Year ended June 30, 2024

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
SPRING LAKE BOROUGH	35700	Monmouth	\$ 108,828	0.04646599%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	101,401	0.04329491%
TINTON FALLS BOROUGH	50100	Monmouth	330,499	0.14111225%
UNION BEACH BOROUGH	73500	Monmouth	98,377	0.04200376%
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	7,694	0.00328509%
WALL TOWNSHIP	51600	Monmouth	538,199	0.22979335%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	0.00000000%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	20,804	0.00888263%
WEST LONG BRANCH BOROUGH	46600	Monmouth	140,878	0.06015029%
BOONTON TOWN	31500	Morris	158,246	0.06756586%
BOONTON TOWNSHIP	57200	Morris	90,675	0.03871526%
BUTLER BOROUGH	61300	Morris	121,350	0.05181248%
CHATHAM BOROUGH	38200	Morris	172,304	0.07356817%
CHATHAM TOWNSHIP	46500	Morris	150,438	0.06423210%
CHESTER BOROUGH	64100	Morris	—	0.00000000%
CHESTER TOWNSHIP	52900	Morris	144,866	0.06185304%
DENVILLE TOWNSHIP	30000	Morris	233,558	0.09972162%
DOVER TOWN	35500	Morris	374,296	0.15981213%
EAST HANOVER TOWNSHIP	31300	Morris	280,169	0.11962299%
FLORHAM PARK BOROUGH	30100	Morris	232,747	0.09937535%
HANOVER TOWNSHIP	29600	Morris	250,579	0.10698903%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	25,275	0.01079160%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	48,234	0.02059434%
HARDING TOWNSHIP	52400	Morris	77,625	0.03314333%
JEFFERSON TOWNSHIP	51100	Morris	285,630	0.12195466%
KINNELON BOROUGH	58300	Morris	123,202	0.05260322%
LINCOLN PARK BOROUGH	56800	Morris	153,634	0.06559669%
LONG HILL TOWNSHIP	57800	Morris	143,487	0.06126425%
MADISON BOROUGH	30900	Morris	244,410	0.10435507%
MENDHAM BOROUGH	53400	Morris	95,103	0.04060587%
MENDHAM TOWNSHIP	53300	Morris	94,303	0.04026429%
MONTVILLE TOWNSHIP	39700	Morris	317,088	0.13538619%
MORRIS COUNTY	71400	Morris	1,279,497	0.54630332%
MORRIS COUNTY	71403	Morris	422,489	0.18038897%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	—	0.00000000%
MORRIS PLAINS BOROUGH	52500	Morris	123,874	0.05289014%
MORRIS TOWNSHIP	51700	Morris	394,670	0.16851117%
MORRISTOWN TOWN	32900	Morris	566,369	0.24182102%
MOUNT ARLINGTON BOROUGH	68800	Morris	96,461	0.04118569%
MOUNT OLIVE TOWNSHIP	47700	Morris	387,415	0.16541352%
MOUNTAIN LAKES BOROUGH	42700	Morris	86,516	0.03693950%
NETCONG BOROUGH	69100	Morris	77,130	0.03293198%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	748,544	0.31960377%
PEQUANNOCK TOWNSHIP	46200	Morris	249,261	0.10642628%
RANDOLPH TOWNSHIP	45500	Morris	232,731	0.09936852%
RIVERDALE BOROUGH	72500	Morris	119,749	0.05112890%
ROCKAWAY BOROUGH	39200	Morris	115,460	0.04929764%
ROCKAWAY TOWNSHIP	41700	Morris	389,710	0.16639341%
ROXBURY TOWNSHIP	46800	Morris	330,671	0.14118569%
WASHINGTON TWP (MORRIS)	58100	Morris	185,531	0.07921566%

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Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
WHARTON BOROUGH	42500	Morris	\$ 151,452	0.06466504%
BARNEGAT TOWNSHIP	63300	Ocean	458,831	0.19590581%
BAY HEAD BOROUGH	55600	Ocean	66,311	0.02831263%
BEACH HAVEN BOROUGH	62100	Ocean	89,275	0.03811750%
BEACHWOOD BOROUGH	63400	Ocean	127,977	0.05464199%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	478,551	0.20432561%
BRICK TOWNSHIP	55500	Ocean	1,210,021	0.51663934%
HARVEY CEDARS BOROUGH	66800	Ocean	59,176	0.02526621%
ISLAND HEIGHTS BOROUGH	67400	Ocean	29,395	0.01255070%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	40,390	0.01724521%
JACKSON TOWNSHIP	49800	Ocean	770,560	0.32900389%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	68,771	0.02936296%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	43,838	0.01871739%
LACEY TOWNSHIP	51800	Ocean	371,264	0.15851757%
LAKEHURST BOROUGH	52700	Ocean	34,851	0.01488024%
LAKEWOOD TOWNSHIP	33800	Ocean	1,265,885	0.54049144%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	157,627	0.06730157%
LAVALLETTE BOROUGH	67900	Ocean	74,759	0.03191964%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	327,463	0.13981598%
LONG BEACH TOWNSHIP	55000	Ocean	284,681	0.12154946%
MANCHESTER TOWNSHIP	54800	Ocean	579,085	0.24725033%
MANTOLOKING BOROUGH	47400	Ocean	71,792	0.03065283%
OCEAN COUNTY	71500	Ocean	1,875,950	0.80096922%
OCEAN COUNTY	71503	Ocean	445,586	0.19025063%
OCEAN GATE BOROUGH	69400	Ocean	70,314	0.03002178%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	165,900	0.07083387%
PINE BEACH BOROUGH	69900	Ocean	26,880	0.01147688%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	38,847	0.01658640%
PLUMSTED TOWNSHIP	72300	Ocean	49,395	0.02109005%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	170,949	0.07298962%
POINT PLEASANT BOROUGH	54200	Ocean	266,068	0.11360232%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	194,212	0.08292216%
SEASIDE PARK BOROUGH	55400	Ocean	94,420	0.04031425%
SHIP BOTTOM BOROUGH	61600	Ocean	79,919	0.03412280%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	59,755	0.02551343%
STAFFORD TOWNSHIP	56400	Ocean	429,021	0.18317792%
SURF CITY BOROUGH	73100	Ocean	76,894	0.03283122%
TOMS RIVER TOWNSHIP	48700	Ocean	1,366,908	0.58362495%
TUCKERTON BOROUGH	73400	Ocean	67,316	0.02874173%
BLOOMINGDALE BOROUGH	55700	Passaic	121,571	0.05190684%
BOROUGH OF WOODLAND PARK	43000	Passaic	215,647	0.09207421%
CLIFTON CITY	34800	Passaic	2,074,884	0.88590752%
HALEDON BOROUGH	42000	Passaic	149,770	0.06394689%
HAWTHORNE BOROUGH	28200	Passaic	268,790	0.11476453%
LITTLE FALLS TWP	41600	Passaic	231,556	0.09886683%
NORTH HALEDON BOROUGH	41900	Passaic	231,244	0.09873362%
PASSAIC CITY	22501	Passaic	1,097,808	0.46872806%
PASSAIC CITY	22502	Passaic	638,800	0.27274668%
PASSAIC COUNTY	71600	Passaic	2,760,276	1.17854746%
PASSAIC COUNTY	71603	Passaic	404,513	0.17271380%

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, 2024

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
PATERSON CITY	30701	Passaic	\$ 2,205,843	0.94182272%
PATERSON CITY	30702	Passaic	2,436,487	1.04030016%
POMPTON LAKES BOROUGH	40300	Passaic	156,813	0.06695402%
PROSPECT PARK BOROUGH	43800	Passaic	122,454	0.05228385%
RINGWOOD BOROUGH	44900	Passaic	163,648	0.06987234%
TOWA BOROUGH	40000	Passaic	258,834	0.11051364%
WANAQUE BOROUGH	40400	Passaic	139,504	0.05956364%
WAYNE TOWNSHIP	29400	Passaic	935,599	0.39947013%
WEST MILFORD TOWNSHIP	24200	Passaic	309,999	0.13235942%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	96,289	0.04111225%
CARNEYS POINT TOWNSHIP	25700	Salem	121,883	0.05204005%
ELMER BOROUGH	65100	Salem	6,521	0.00278425%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	70,886	0.03026600%
PENNS GROVE BOROUGH	28500	Salem	58,487	0.02497203%
PENNSVILLE TOWNSHIP	26800	Salem	127,828	0.05457837%
SALEM CITY	20400	Salem	102,029	0.04356304%
SALEM COUNTY	71700	Salem	760,910	0.32488365%
SALEM COUNTY	71703	Salem	142,467	0.06082874%
WOODSTOWN BOROUGH	48500	Salem	55,457	0.02367832%
BEDMINSTER TOWNSHIP	42300	Somerset	113,854	0.04861193%
BERNARDS TOWNSHIP	53000	Somerset	248,531	0.10611460%
BERNARDSVILLE BORO	42200	Somerset	135,953	0.05804748%
BOUND BROOK BOROUGH	43400	Somerset	187,524	0.08006661%
BRANCBURG TOWNSHIP	55800	Somerset	158,269	0.06757568%
BRIDGEWATER TWP	59700	Somerset	528,974	0.22585457%
FAR HILLS BOROUGH	65200	Somerset	45,057	0.01923786%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	701,918	0.29969600%
GREEN BROOK TOWNSHIP	61900	Somerset	168,394	0.07189872%
HILLSBOROUGH TOWNSHIP	51200	Somerset	448,216	0.19137355%
MANVILLE BOROUGH	41000	Somerset	177,133	0.07562999%
MONTGOMERY TOWNSHIP	68700	Somerset	243,456	0.10394774%
NORTH PLAINFIELD BOROUGH	21300	Somerset	575,360	0.24565988%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	50,197	0.02143248%
RARITAN BOROUGH	46100	Somerset	144,850	0.06184621%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	754,494	0.32214423%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	475,043	0.20282780%
SOMERVILLE BOROUGH	21600	Somerset	265,243	0.11325007%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	79,513	0.03394945%
WARREN TOWNSHIP	51300	Somerset	257,570	0.10997395%
WATCHUNG BOROUGH	29800	Somerset	196,373	0.08384484%
NJ TRANSIT CORPORATION	62300	Statewide	2,010,991	0.85862730%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	13,512	0.00576918%
ANDOVER TOWNSHIP	63200	Sussex	84,684	0.03615729%
BYRAM TOWNSHIP	55900	Sussex	105,779	0.04516417%
FRANKLIN BOROUGH	65400	Sussex	94,048	0.04015542%
HAMBURG BOROUGH	66000	Sussex	59,974	0.02560693%
HARDYSTON TOWNSHIP	66700	Sussex	151,710	0.06477520%
HOPATCONG BOROUGH	47800	Sussex	173,297	0.07399214%
NEWTON TOWN	23600	Sussex	138,110	0.05896845%
OGDENSBURG BOROUGH	69500	Sussex	45,113	0.01926177%

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, 2024

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
SPARTA TOWNSHIP	47500	Sussex	\$ 265,736	0.11346057%
STANHOPE BOROUGH	72900	Sussex	60,999	0.02604458%
SUSSEX COUNTY	71903	Sussex	435,498	0.18594338%
VERNON TOWNSHIP	54600	Sussex	236,179	0.10084070%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	197,214	0.08420392%
CLARK TOWNSHIP	52600	Union	287,170	0.12261219%
CRANFORD TOWNSHIP	25401	Union	389,246	0.16619529%
CRANFORD TOWNSHIP	25402	Union	198,636	0.08481107%
ELIZABETH CITY	21001	Union	2,384,390	1.01805645%
ELIZABETH CITY	21002	Union	1,897,974	0.81037274%
FANWOOD BOROUGH	31100	Union	101,121	0.04317536%
GARWOOD BOROUGH	29700	Union	100,748	0.04301610%
HILLSIDE TOWNSHIP	34301	Union	427,177	0.18239059%
HILLSIDE TOWNSHIP	34302	Union	333,618	0.14244396%
KENILWORTH BOROUGH	31000	Union	179,493	0.07663763%
LINDEN CITY	35900	Union	1,655,448	0.70682208%
MOUNTAINSIDE BOROUGH	39500	Union	162,509	0.06938602%
NEW PROVIDENCE BOROUGH	50300	Union	189,933	0.08109517%
PLAINFIELD CITY	20600	Union	1,222,057	0.52177832%
RAHWAY CITY	34100	Union	736,266	0.31436147%
ROSELLE BOROUGH	21800	Union	598,342	0.25547244%
ROSELLE PARK BOROUGH	25000	Union	230,170	0.09827505%
SCOTCH PLAINS TOWNSHIP	34500	Union	342,127	0.14607702%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	487,511	0.20815123%
SUMMIT CITY	28100	Union	539,129	0.23019043%
UNION COUNTY	72000	Union	422,161	0.18024892%
UNION COUNTY	72001	Union	399,426	0.17054182%
UNION COUNTY	72003	Union	1,595,057	0.68103710%
UNION TOWNSHIP (UNION)	32600	Union	1,853,608	0.79142991%
WESTFIELD TOWN	20800	Union	612,080	0.26133812%
WINFIELD TOWNSHIP	74100	Union	48,148	0.02055762%
BELVIDERE TOWN	63500	Warren	31,984	0.01365612%
BLAIRSTOWN TOWNSHIP	63600	Warren	57,870	0.02470859%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	88,908	0.03796080%
HACKETTSTOWN TOWN	56900	Warren	111,414	0.04757013%
INDEPENDENCE TWP	60500	Warren	59,507	0.02540754%
LOPATCONG TOWNSHIP	50900	Warren	103,805	0.04432134%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	78,275	0.03342086%
PHILLIPSBURG TOWN	38800	Warren	246,542	0.10526536%
POHATCONG TOWNSHIP	51900	Warren	91,118	0.03890440%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	433,780	0.18520985%
WASHINGTON TWP (WARREN)	60700	Warren	185,635	0.07926007%
Total			\$ 234,210,000	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, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
ABSECON CITY	56600	Atlantic	\$ 1,303,757	149,987
ATLANTIC CITY	30801	Atlantic	14,904,980	1,714,699
ATLANTIC CITY	30802	Atlantic	10,144,864	1,167,086
ATLANTIC COUNTY	70100	Atlantic	11,262,709	1,295,685
ATLANTIC COUNTY	70103	Atlantic	4,212,432	484,607
BRIGANTINE CITY	50201	Atlantic	1,768,691	203,474
BRIGANTINE CITY	50202	Atlantic	1,937,429	222,886
BUENA BOROUGH	58900	Atlantic	—	—
EGG HARBOR CITY	59900	Atlantic	650,195	74,800
EGG HARBOR TOWNSHIP	58200	Atlantic	4,234,291	487,121
GALLOWAY TOWNSHIP	53800	Atlantic	3,031,232	348,719
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	2,650,055	304,868
HAMMONTON TOWN	36500	Atlantic	1,459,042	167,851
LINWOOD CITY	54400	Atlantic	982,185	112,993
LONGPORT BOROUGH	38700	Atlantic	667,918	76,839
MARGATE CITY	32800	Atlantic	3,872,894	445,546
MULLICA TOWNSHIP	68900	Atlantic	669,876	77,064
NORTHFIELD CITY	45400	Atlantic	1,262,546	145,246
PLEASANTVILLE CITY	35100	Atlantic	4,569,265	525,657
SOMERS POINT CITY	33500	Atlantic	1,582,633	182,069
VENTNOR CITY	32100	Atlantic	4,597,387	528,893
ALLENDALE BOROUGH	52000	Bergen	1,085,459	124,873
ALPINE BOROUGH	46000	Bergen	984,215	113,226
BERGEN COUNTY	70200	Bergen	41,384,064	4,760,905
BERGENFIELD BOROUGH	29000	Bergen	3,470,664	399,272
BOGOTA BOROUGH	28900	Bergen	993,149	114,254
CARLSTADT BOROUGH	21700	Bergen	2,140,656	246,265
CLIFFSIDE PARK BOROUGH	25300	Bergen	2,658,364	305,824
CLOSTER BOROUGH	38400	Bergen	1,515,828	174,384
CRESSKILL BOROUGH	31200	Bergen	1,990,589	229,001
DEMAREST BOROUGH	37500	Bergen	1,093,367	125,783
DUMONT BOROUGH	27800	Bergen	1,996,553	229,687
EAST RUTHERFORD BOROUGH	22100	Bergen	3,234,159	372,064
EDGEWATER BOROUGH	44300	Bergen	2,648,290	304,665
ELMWOOD PARK BOROUGH	33100	Bergen	3,647,530	419,619
EMERSON BOROUGH	43500	Bergen	1,511,943	173,937
ENGLEWOOD CITY	27201	Bergen	6,123,975	704,514
ENGLEWOOD CITY	27202	Bergen	3,224,341	370,935
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	2,106,939	242,386
FAIR LAWN BOROUGH	32300	Bergen	4,756,412	547,187
FAIRVIEW BOROUGH	26600	Bergen	2,222,913	255,728
FORT LEE BOROUGH	42900	Bergen	7,933,254	912,658
FRANKLIN LAKES BOROUGH	43900	Bergen	1,608,529	185,048
GARFIELD CITY	35800	Bergen	4,328,533	497,963
GLEN ROCK BOROUGH	26900	Bergen	1,713,864	197,166
HACKENSACK CITY	28000	Bergen	14,495,962	1,667,645
HARRINGTON PARK BOROUGH	44500	Bergen	849,855	97,769
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	2,722,834	313,240
HAWORTH BOROUGH	41500	Bergen	888,980	102,270
HILLSDALE BOROUGH	28800	Bergen	1,199,099	137,947
HO-HO-KUS BOROUGH	29900	Bergen	1,207,826	138,951
LEONIA BOROUGH	23100	Bergen	1,337,700	153,892

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, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
LITTLE FERRY BOROUGH	29500	Bergen	\$ 1,775,360	204,241
LODI BOROUGH	41100	Bergen	3,593,824	413,441
LYNDHURST TOWNSHIP	24800	Bergen	3,772,290	433,972
MAHWAH TOWNSHIP	30600	Bergen	3,815,725	438,969
MAYWOOD BOROUGH	37400	Bergen	1,614,656	185,753
MIDLAND PARK BOROUGH	54000	Bergen	1,332,726	153,320
MONTVALE BOROUGH	24300	Bergen	1,867,834	214,879
MOONACHIE BOROUGH	48000	Bergen	1,259,897	144,941
NEW MILFORD BOROUGH	27300	Bergen	2,347,877	270,105
NORTH ARLINGTON BOROUGH	34000	Bergen	2,255,347	259,460
NORTHVALE BOROUGH	48400	Bergen	948,247	109,088
NORWOOD BOROUGH	43700	Bergen	1,292,937	148,742
OAKLAND BOROUGH	49600	Bergen	1,858,769	213,837
OLD TAPPAN BOROUGH	48900	Bergen	927,232	106,671
ORADELL BOROUGH	23200	Bergen	1,432,826	164,835
PALISADES PARK BOROUGH	35000	Bergen	2,381,796	274,007
PARAMUS BOROUGH	27400	Bergen	7,614,866	876,030
PARK RIDGE BOROUGH	43200	Bergen	1,612,462	185,501
RAMSEY BOROUGH	36800	Bergen	2,309,913	265,737
RIDGEFIELD BOROUGH	27500	Bergen	2,118,813	243,753
RIDGEFIELD PARK VILLAGE	35200	Bergen	2,217,135	255,064
RIDGEWOOD VILLAGE	32000	Bergen	6,591,869	758,342
RIVER EDGE BOROUGH	20100	Bergen	1,648,857	189,688
RIVER VALE TOWNSHIP	48300	Bergen	1,881,328	216,432
ROCHELLE PARK TOWNSHIP	42800	Bergen	1,514,994	174,288
RUTHERFORD BOROUGH	31600	Bergen	3,318,461	381,762
SADDLE BROOK TOWNSHIP	24400	Bergen	2,187,254	251,626
SADDLE RIVER BOROUGH	50400	Bergen	1,350,762	155,394
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	1,455,056	167,393
TEANECK TOWNSHIP	21500	Bergen	10,519,493	1,210,184
TENAFLY BOROUGH	31400	Bergen	2,781,250	319,961
UPPER SADDLE RIVER BORO	48800	Bergen	1,197,555	137,769
WALDWICK BOROUGH	49001	Bergen	1,323,341	152,240
WALLINGTON BOROUGH	34600	Bergen	1,646,942	189,468
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	1,595,654	183,567
WESTWOOD BOROUGH	40200	Bergen	1,969,186	226,539
WOODCLIFF LAKE BOROUGH	47000	Bergen	1,337,779	153,901
WOOD-RIDGE BOROUGH	33300	Bergen	1,909,183	219,636
WYCKOFF TOWNSHIP	47200	Bergen	1,581,539	181,943
BEVERLY CITY MUNICIPAL BLDG	36600	Burlington	330,270	37,995
BORDENTOWN CITY	37900	Burlington	761,833	87,643
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	263,734	30,340
BORDENTOWN TWP	52200	Burlington	1,398,338	160,868
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	615,341	70,790
BURLINGTON CITY	41300	Burlington	1,842,362	211,949
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	7,214,232	829,940
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	2,069,936	238,130
BURLINGTON TOWNSHIP	54500	Burlington	2,093,154	240,801
BURLINGTON TWP FIRE DISTRICT 1	86502	Burlington	170,999	19,672
CHESTERFIELD TOWNSHIP	76000	Burlington	556,010	63,965
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	228,025	26,232
CINNAMINSON TOWNSHIP	29200	Burlington	1,597,305	183,757
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	778,759	89,590

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, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
DELANCO TOWNSHIP	45300	Burlington	\$ 622,057	71,563
DELRAN TOWNSHIP	61700	Burlington	1,403,378	161,447
EASTAMPTON TOWNSHIP	59000	Burlington	894,576	102,914
EDGEWATER PARK TOWNSHIP	61800	Burlington	871,174	100,222
EVESHAM TOWNSHIP	55200	Burlington	4,400,880	506,286
EVESHAM TWP FIRE DISTRICT 1	86504	Burlington	2,364,419	272,007
FLORENCE TOWNSHIP	36300	Burlington	1,751,689	201,518
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	285,746	32,873
LUMBERTON TOWNSHIP	61400	Burlington	851,184	97,922
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	735,426	84,605
MAPLE SHADE TOWNSHIP	29300	Burlington	1,989,309	228,854
MEDFORD LAKES BOROUGH	62900	Burlington	434,942	50,037
MEDFORD TOWNSHIP	49500	Burlington	2,298,727	264,450
MOORESTOWN TOWNSHIP	39600	Burlington	1,715,711	197,379
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	68,622	7,894
MOUNT HOLLY TOWNSHIP	39800	Burlington	1,022,065	117,580
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	2,722,263	313,175
MOUNT LAUREL TOWNSHIP	49900	Burlington	3,924,861	451,524
NEW HANOVER TOWNSHIP	69200	Burlington	132,411	15,233
NORTH HANOVER TOWNSHIP	69300	Burlington	246,091	28,311
PALMYRA BOROUGH	38300	Burlington	549,880	63,259
PEMBERTON BOROUGH	69700	Burlington	205,056	23,590
PEMBERTON TOWNSHIP	62800	Burlington	1,899,783	218,555
RIVERSIDE TOWNSHIP	25100	Burlington	1,137,516	130,862
RIVERTON BOROUGH	37100	Burlington	207,427	23,863
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	300,108	34,525
WESTAMPTON TOWNSHIP	62200	Burlington	1,946,614	223,942
WILLINGBORO TOWNSHIP	49100	Burlington	4,300,092	494,691
AUDUBON BOROUGH	23400	Camden	909,076	104,582
BARRINGTON BOROUGH	48100	Camden	691,935	79,602
BELLMAWR BOROUGH	37300	Camden	1,340,929	154,263
BERLIN BOROUGH	52800	Camden	826,416	95,073
BERLIN TOWNSHIP	52300	Camden	810,975	93,296
BROOKLAWN BOROUGH	47300	Camden	420,245	48,346
CAMDEN CITY	21201	Camden	—	—
CAMDEN CITY	21202	Camden	10,258,982	1,180,214
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	17,462,752	2,008,950
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	5,632,591	647,985
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	81,566	9,384
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	12,768,788	1,468,947
CHERRY HILL FIRE DIST 13	75800	Camden	4,458,871	512,957
CHERRY HILL TOWNSHIP	33000	Camden	8,104,491	932,357
CHESILHURST BOROUGH	59800	Camden	322,990	37,157
CLEMENTON BOROUGH	64400	Camden	666,109	76,631
COLLINGSWOOD BOROUGH	25801	Camden	1,073,515	123,499
COLLINGSWOOD BOROUGH	25802	Camden	709,698	81,645
GIBBSBORO BOROUGH	65600	Camden	212,006	24,390
GLOUCESTER CITY	32200	Camden	2,942,228	338,480
GLOUCESTER TOWNSHIP	48600	Camden	8,243,238	948,319
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	310,707	35,744
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	358,480	41,240
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	106,122	12,208
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	110,462	12,708

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, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
HADDON HEIGHTS BOROUGH	40500	Camden	\$ 864,010	99,398
HADDON TOWNSHIP	22200	Camden	1,246,915	143,448
HADDON TWP FIRE DISTRICT 1	85102	Camden	139,308	16,026
HADDONFIELD BOROUGH	38600	Camden	1,118,857	128,716
HI-NELLA BOROUGH	77100	Camden	—	—
LAUREL SPRINGS BOROUGH	67800	Camden	297,574	34,233
LAWNSIDE BOROUGH	68000	Camden	321,102	36,940
LINDENWOLD BOROUGH	55300	Camden	2,230,921	256,650
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—
MAGNOLIA BOROUGH	60800	Camden	527,209	60,651
MERCHANTVILLE BOROUGH	38900	Camden	699,864	80,514
MOUNT EPHRAIM BOROUGH	37200	Camden	689,464	79,317
OAKLYN BOROUGH	33600	Camden	561,073	64,547
PENNSAUKEN TOWNSHIP	20900	Camden	5,029,823	578,641
PINE HILL BOROUGH	55100	Camden	1,058,680	121,793
PINE HILL FIRE DISTRICT 1	77200	Camden	163,468	18,806
PINE VALLEY BOROUGH	70000	Camden	—	—
RUNNEMEDE BOROUGH	38500	Camden	768,852	88,450
SOMERDALE BOROUGH	61000	Camden	735,492	84,612
STRATFORD BOROUGH	61500	Camden	736,749	84,757
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—
VOORHEES TOWNSHIP	53100	Camden	4,725,417	543,621
WATERFORD TOWNSHIP	53200	Camden	1,094,904	125,960
WINSLOW TOWNSHIP	53500	Camden	4,716,318	542,575
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	1,105,176	127,142
WOODLYNNE BOROUGH	51400	Camden	124,439	14,316
AVALON BOROUGH	57400	Cape May	977,205	112,420
CAPE MAY CITY	44400	Cape May	1,879,098	216,175
CAPE MAY COUNTY	70500	Cape May	6,554,142	754,002
LOWER TOWNSHIP	57600	Cape May	2,269,390	261,075
MIDDLE TOWNSHIP	57900	Cape May	2,465,969	283,690
NORTH WILDWOOD CITY	26000	Cape May	2,088,397	240,253
OCEAN CITY	20700	Cape May	7,923,349	911,518
SEA ISLE CITY	57700	Cape May	1,273,202	146,472
STONE HARBOR BOROUGH	57500	Cape May	933,977	107,447
WEST WILDWOOD BOROUGH	59200	Cape May	121,039	13,925
WILDWOOD CITY	34900	Cape May	3,319,434	381,874
WILDWOOD CREST BOROUGH	53700	Cape May	1,115,540	128,334
BRIDGETON CITY	36200	Cumberland	3,768,494	433,535
CUMBERLAND COUNTY	70600	Cumberland	4,161,631	478,762
CUMBERLAND COUNTY	70603	Cumberland	1,830,120	210,541
MILLVILLE CITY	22600	Cumberland	3,973,642	457,136
VINELAND CITY	26500	Cumberland	8,463,462	973,654
BELLEVILLE TOWNSHIP	35400	Essex	10,300,517	1,184,992
BLOOMFIELD TOWNSHIP	32700	Essex	11,286,225	1,298,390
CALDWELL BOROUGH	40800	Essex	1,388,164	159,697
CEDAR GROVE TOWNSHIP	28700	Essex	2,508,344	288,565
EAST ORANGE CITY	23800	Essex	18,626,610	2,142,842
ESSEX COUNTY	70700	Essex	48,541,181	5,584,274
ESSEX COUNTY COLLEGE	62700	Essex	128,708	14,807
ESSEX FELS BOROUGH	27900	Essex	855,727	98,445
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	2,665,907	306,691
GLEN RIDGE BOROUGH	25500	Essex	1,497,610	172,288

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, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
IRVINGTON TOWNSHIP	29100	Essex	\$ 13,310,450	1,531,261
LIVINGSTON TOWNSHIP	36000	Essex	5,362,346	616,895
MAPLEWOOD TOWNSHIP	23900	Essex	4,252,780	489,248
MILLBURN TOWNSHIP	26300	Essex	6,748,033	776,307
MONTCLAIR TOWNSHIP	28300	Essex	11,858,164	1,364,187
NEWARK CITY	21101	Essex	56,031,864	6,446,017
NEWARK CITY	21102	Essex	39,033,300	4,490,468
NORTH CALDWELL BOROUGH	38000	Essex	983,979	113,199
NUTLEY TOWNSHIP	32500	Essex	6,424,561	739,094
ORANGE CITY	24900	Essex	12,355,945	1,421,453
ROSELAND BOROUGH	43600	Essex	1,187,774	136,644
SOUTH ESSEX FIRE DEPARTMENT	86505	Essex	4,054,106	466,393
SOUTH ORANGE VILLAGE	35600	Essex	2,849,582	327,822
VERONA TOWNSHIP	34200	Essex	2,128,792	244,901
WEST CALDWELL TOWNSHIP	36100	Essex	1,684,226	193,757
WEST ORANGE TOWNSHIP	24700	Essex	10,963,934	1,261,313
CLAYTON BOROUGH	64300	Gloucester	777,402	89,434
DEPTFORD TOWNSHIP	63000	Gloucester	3,063,579	352,440
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	656,962	75,578
EAST GREENWICH TOWNSHIP	59300	Gloucester	1,058,831	121,810
ELK TOWNSHIP	60900	Gloucester	537,374	61,821
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,703,629	195,989
GLASSBORO BOROUGH	45201	Gloucester	2,841,415	326,882
GLASSBORO BOROUGH	45202	Gloucester	504,532	58,042
GLOUCESTER COUNTY	70800	Gloucester	5,353,900	615,923
GLOUCESTER COUNTY	70803	Gloucester	2,435,766	280,215
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	1,028,001	118,263
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	1,318,650	151,700
LOGAN TOWNSHIP	57000	Gloucester	1,151,315	132,450
MANTUA TOWNSHIP	68400	Gloucester	1,565,935	180,148
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	3,625,718	417,110
NEWFIELD BOROUGH	74700	Gloucester	—	—
PAULSBORO BOROUGH	39100	Gloucester	920,996	105,953
PITMAN BOROUGH	41200	Gloucester	785,263	90,338
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	4,098,932	471,549
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	1,401,305	161,209
WENONAH BOROUGH	73900	Gloucester	—	—
WEST DEPTFORD TOWNSHIP	47900	Gloucester	2,266,945	260,794
WESTVILLE BOROUGH	22700	Gloucester	600,237	69,052
WOODBURY CITY	24000	Gloucester	1,748,142	201,110
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	132,628	15,258
WOOLWICH TOWNSHIP	74200	Gloucester	1,458,752	167,818
BAYONNE CITY	20300	Hudson	22,414,184	2,578,572
EAST NEWARK BOROUGH	34700	Hudson	389,687	44,830
GUTTENBERG TOWN	25600	Hudson	1,295,910	149,084
HARRISON TOWN (HUDSON)	31800	Hudson	5,173,798	595,204
HOBOKEN CITY	23301	Hudson	9,360,169	1,076,813
HOBOKEN CITY	23302	Hudson	8,830,077	1,015,830
HUDSON COUNTY	70900	Hudson	26,688,613	3,070,311
HUDSON COUNTY	70903	Hudson	5,339,031	614,213
JERSEY CITY	38101	Hudson	49,509,834	5,695,710
JERSEY CITY FIRE DEPT.	38102	Hudson	39,603,412	4,556,055

THE POLICE AND FIREMEN'S RETIREMENT SYSTEM OF NEW JERSEY
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As of and for Year ended June 30, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
KEARNY TOWN	31900	Hudson	\$ 11,691,407	1,345,003
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	26,446	3,042
NORTH BERGEN TOWNSHIP	23701	Hudson	7,346,707	845,180
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	18,416,966	2,118,725
SECAUCUS TOWN	24600	Hudson	4,910,824	564,951
UNION CITY	22400	Hudson	10,761,129	1,237,982
WEEHAWKEN TOWNSHIP	27700	Hudson	3,370,466	387,745
WEST NEW YORK TOWN	23000	Hudson	7,763,675	893,149
CLINTON TOWN	64500	Hunterdon	633,066	72,829
CLINTON TOWNSHIP	64600	Hunterdon	1,434,798	165,062
DELAWARE TOWNSHIP	64800	Hunterdon	371,638	42,754
FLEMINGTON BOROUGH	65300	Hunterdon	862,071	99,174
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	270,261	31,091
FRENCHTOWN BOROUGH	65500	Hunterdon	98,947	11,383
HIGH BRIDGE BOROUGH	67000	Hunterdon	509,202	58,580
HOLLAND TOWNSHIP	67100	Hunterdon	363,448	41,812
HUNTERDON COUNTY	71000	Hunterdon	1,144,373	131,651
HUNTERDON COUNTY	71003	Hunterdon	1,227,586	141,224
LAMBERTVILLE CITY	67700	Hunterdon	456,785	52,550
LEBANON TOWNSHIP	54300	Hunterdon	451,315	51,920
RARITAN TOWNSHIP	61200	Hunterdon	2,103,046	241,939
READINGTON TOWNSHIP	72400	Hunterdon	1,351,652	155,497
TEWKSBURY TOWNSHIP	73300	Hunterdon	644,430	74,136
WEST AMWELL TOWNSHIP	74000	Hunterdon	303,910	34,962
EAST WINDSOR TOWNSHIP	50800	Mercer	2,253,886	259,292
EWING TOWNSHIP	43100	Mercer	5,086,017	585,106
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	18,968,511	2,182,175
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	782,041	89,968
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,615,558	185,857
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	644,216	74,112
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	3,218,225	370,231
MERCER COUNTY	71100	Mercer	12,396,526	1,426,121
MERCER COUNTY	71103	Mercer	3,659,131	420,954
PENNINGTON BOROUGH	69800	Mercer	331,290	38,112
PRINCETON	86001	Mercer	3,545,532	407,885
PRINCETON BOROUGH	20500	Mercer	—	—
PRINCETON TOWNSHIP	25200	Mercer	—	—
ROBBINSVILLE TOWNSHIP	73700	Mercer	2,796,872	321,758
TRENTON CITY	33401	Mercer	13,347,572	1,535,531
TRENTON CITY	33402	Mercer	11,076,489	1,274,262
WEST WINDSOR TOWNSHIP	49700	Mercer	3,922,703	451,276
CARTERET BOROUGH	21400	Middlesex	5,132,310	590,431
CRANBURY TOWNSHIP	64700	Middlesex	1,117,343	128,541
DUNELLEN BOROUGH	26100	Middlesex	1,027,978	118,261
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	6,440,552	740,934

THE POLICE AND FIREMEN'S RETIREMENT SYSTEM OF NEW JERSEY
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As of and for Year ended June 30, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
EDISON TOWNSHIP	31701	Middlesex	\$ 12,521,691	1,440,521
EDISON TOWNSHIP	31702	Middlesex	8,035,987	924,476
HELMETTA BOROUGH	66900	Middlesex	—	—
HIGHLAND PARK BOROUGH	21900	Middlesex	1,584,054	182,233
JAMESBURG BOROUGH	53600	Middlesex	984,210	113,226
METUCHEN BOROUGH	22800	Middlesex	1,935,412	222,654
MIDDLESEX BOROUGH	36900	Middlesex	1,835,547	211,165
MIDDLESEX COUNTY	71200	Middlesex	18,362,654	2,112,477
MIDDLESEX COUNTY	71203	Middlesex	3,959,835	455,547
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	568,079	65,353
MILLTOWN BOROUGH	58500	Middlesex	954,734	109,835
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	5,112,805	588,187
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	87,573	10,075
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	1,027,283	118,181
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	1,349,917	155,297
NEW BRUNSWICK CITY	33700	Middlesex	16,350,828	1,881,032
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	7,047,049	810,707
OLD BRIDGE TOWNSHIP	47100	Middlesex	6,879,542	791,436
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	267,569	30,782
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	76,149	8,760
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	—
PERTH AMBOY CITY	24500	Middlesex	10,146,085	1,167,226
PISCATAWAY TOWNSHIP	37700	Middlesex	5,338,326	614,132
PLAINSBORO TOWNSHIP	56200	Middlesex	2,090,017	240,440
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	368,358	42,377
SAYREVILLE BOROUGH	40700	Middlesex	6,220,391	715,606
SOUTH AMBOY CITY	27600	Middlesex	2,023,094	232,741
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	6,763,856	778,128
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	4,045,380	465,389
SOUTH RIVER BOROUGH	39400	Middlesex	2,072,382	238,411
SPOTSWOOD BOROUGH	51500	Middlesex	1,268,261	145,903
WOODBRIIDGE TOWNSHIP	32400	Middlesex	14,138,514	1,626,523
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	2,017,123	232,054
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	582,125	66,969
WOODBRIIDGE TWP FIRE DISTRICT 5	86402	Middlesex	342,164	39,363
WOODBRIIDGE TWP FIRE DISTRICT 7	45900	Middlesex	581,570	66,905
ABERDEEN TOWNSHIP	46400	Monmouth	2,513,675	289,178
ALLENHURST BOROUGH	43300	Monmouth	440,066	50,626
ALLENTOWN BOROUGH	63100	Monmouth	251,410	28,923
ASBURY PARK CITY	33200	Monmouth	8,625,613	992,308
ATLANTIC HIGHLANDS	30500	Monmouth	880,415	101,285
AVON BY THE SEA	22300	Monmouth	642,437	73,907
BELMAR BOROUGH	39300	Monmouth	1,482,984	170,605
BRADLEY BEACH BOROUGH	40900	Monmouth	1,325,713	152,513
BRIELLE BOROUGH	50000	Monmouth	1,163,447	133,845
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	155,160	17,850
COLTS NECK TOWNSHIP	62000	Monmouth	1,353,341	155,691
DEAL BOROUGH	27100	Monmouth	1,466,994	168,766
EATONTOWN BOROUGH	30300	Monmouth	2,861,457	329,188
ENGLISHTOWN BOROUGH	44800	Monmouth	270,018	31,063
FAIR HAVEN BOROUGH	42100	Monmouth	792,151	91,131
FREEHOLD BOROUGH	22000	Monmouth	1,899,633	218,538
FREEHOLD TOWNSHIP	56100	Monmouth	4,119,958	473,968

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, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
HAZLET TOWNSHIP	50500	Monmouth	\$ 2,504,392	288,110
HIGHLANDS BOROUGH	41800	Monmouth	847,061	97,448
HOLMDEL TOWNSHIP	58400	Monmouth	3,114,168	358,260
HOWELL TOWNSHIP	56000	Monmouth	6,469,958	744,317
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	46,726	5,375
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	76,416	8,791
KEANSBURG BOROUGH	26700	Monmouth	2,129,066	244,932
KEYPORT BOROUGH	39000	Monmouth	1,263,960	145,409
LAKE COMO BOROUGH	46300	Monmouth	—	—
LITTLE SILVER BOROUGH	40100	Monmouth	737,569	84,851
LONG BRANCH CITY	39900	Monmouth	6,496,824	747,408
MANALAPAN TOWNSHIP	51000	Monmouth	3,672,657	422,510
MANASQUAN BOROUGH	26400	Monmouth	1,044,106	120,116
MARLBORO TOWNSHIP	56300	Monmouth	4,507,917	518,600
MATAWAN BOROUGH	28600	Monmouth	1,146,573	131,904
MIDDLETOWN TOWNSHIP	37000	Monmouth	6,975,728	802,502
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	504,453	58,033
MONMOUTH BEACH BOROUGH	58000	Monmouth	617,333	71,019
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	26,263,433	3,021,397
NEPTUNE CITY BOROUGH	30200	Monmouth	1,035,029	119,072
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	85,308	9,814
NEPTUNE TOWNSHIP	20200	Monmouth	4,654,897	535,509
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	—
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	4,035,888	464,297
OCEANPORT BOROUGH	41400	Monmouth	883,200	101,605
RED BANK BOROUGH	23500	Monmouth	2,530,769	291,145
RUMSON BOROUGH	37600	Monmouth	1,064,247	122,433
SEA BRIGHT BORO	25900	Monmouth	592,514	68,164
SEA GIRT BOROUGH	37800	Monmouth	624,250	71,815
SHREWSBURY BOROUGH	44700	Monmouth	910,384	104,732
SPRING LAKE BOROUGH	35700	Monmouth	945,986	108,828
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	881,428	101,401
TINTON FALLS BOROUGH	50100	Monmouth	2,872,860	330,500
UNION BEACH BOROUGH	73500	Monmouth	855,137	98,377
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	66,881	7,694
WALL TOWNSHIP	51600	Monmouth	4,678,285	538,199
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	—
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	180,838	20,804
WEST LONG BRANCH BOROUGH	46600	Monmouth	1,224,576	140,878
BOONTON TOWN	31500	Morris	1,375,555	158,247
BOONTON TOWNSHIP	57200	Morris	788,187	90,675
BUTLER BOROUGH	61300	Morris	1,054,829	121,350
CHATHAM BOROUGH	38200	Morris	1,497,753	172,305
CHATHAM TOWNSHIP	46500	Morris	1,307,678	150,438
CHESTER BOROUGH	64100	Morris	—	—
CHESTER TOWNSHIP	52900	Morris	1,259,249	144,867
DENVILLE TOWNSHIP	30000	Morris	2,030,203	233,559
DOVER TOWN	35500	Morris	3,253,563	374,296
EAST HANOVER TOWNSHIP	31300	Morris	2,435,363	280,169
FLORHAM PARK BOROUGH	30100	Morris	2,023,147	232,747
HANOVER TOWNSHIP	29600	Morris	2,178,157	250,580
HANOVER TWP FIRE DISTRICT 2	66500	Morris	219,699	25,275
HANOVER TWP FIRE DISTRICT 3	66600	Morris	419,270	48,234

THE POLICE AND FIREMEN'S RETIREMENT SYSTEM OF NEW JERSEY
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Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
HARDING TOWNSHIP	52400	Morris	\$ 674,755	77,625
JEFFERSON TOWNSHIP	51100	Morris	2,482,838	285,631
KINNELON BOROUGH	58300	Morris	1,070,929	123,202
LINCOLN PARK BOROUGH	56800	Morris	1,335,464	153,634
LONG HILL TOWNSHIP	57800	Morris	1,247,258	143,487
MADISON BOROUGH	30900	Morris	2,124,531	244,410
MENDHAM BOROUGH	53400	Morris	826,684	95,103
MENDHAM TOWNSHIP	53300	Morris	819,728	94,303
MONTVILLE TOWNSHIP	39700	Morris	2,756,283	317,088
MORRIS COUNTY	71400	Morris	11,122,011	1,279,499
MORRIS COUNTY	71403	Morris	3,672,481	422,490
MORRIS COUNTY PARK COMMISSION	71404	Morris	—	—
MORRIS PLAINS BOROUGH	52500	Morris	1,076,775	123,874
MORRIS TOWNSHIP	51700	Morris	3,430,663	394,670
MORRISTOWN TOWN	32900	Morris	4,923,156	566,370
MOUNT ARLINGTON BOROUGH	68800	Morris	838,483	96,461
MOUNT OLIVE TOWNSHIP	47700	Morris	3,367,601	387,416
MOUNTAIN LAKES BOROUGH	42700	Morris	752,035	86,516
NETCONG BOROUGH	69100	Morris	670,448	77,130
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	6,506,710	748,545
PEQUANNOCK TOWNSHIP	46200	Morris	2,166,697	249,261
RANDOLPH TOWNSHIP	45500	Morris	2,023,015	232,732
RIVERDALE BOROUGH	72500	Morris	1,040,919	119,749
ROCKAWAY BOROUGH	39200	Morris	1,003,631	115,460
ROCKAWAY TOWNSHIP	41700	Morris	3,387,545	389,710
ROXBURY TOWNSHIP	46800	Morris	2,874,354	330,671
WASHINGTON TWP (MORRIS)	58100	Morris	1,612,727	185,531
WHARTON BOROUGH	42500	Morris	1,316,497	151,452
BARNEGAT TOWNSHIP	63300	Ocean	3,988,386	458,832
BAY HEAD BOROUGH	55600	Ocean	576,405	66,311
BEACH HAVEN BOROUGH	62100	Ocean	776,021	89,275
BEACHWOOD BOROUGH	63400	Ocean	1,112,439	127,977
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	4,159,796	478,551
BRICK TOWNSHIP	55500	Ocean	10,518,087	1,210,022
HARVEY CEDARS BOROUGH	66800	Ocean	514,389	59,176
ISLAND HEIGHTS BOROUGH	67400	Ocean	255,518	29,395
JACKSON BD FIRE DISTRICT 2	67500	Ocean	351,093	40,390
JACKSON TOWNSHIP	49800	Ocean	6,698,078	770,560
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	597,791	68,771
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	381,062	43,838
LACEY TOWNSHIP	51800	Ocean	3,227,205	371,264
LAKEHURST BOROUGH	52700	Ocean	302,943	34,851
LAKEWOOD TOWNSHIP	33800	Ocean	11,003,685	1,265,886
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	1,370,168	157,627
LAVALLETTE BOROUGH	67900	Ocean	649,844	74,759
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	2,846,468	327,463
LONG BEACH TOWNSHIP	55000	Ocean	2,474,588	284,682
MANCHESTER TOWNSHIP	54800	Ocean	5,033,686	579,085
MANTOLOKING BOROUGH	47400	Ocean	624,051	71,792
OCEAN COUNTY	71500	Ocean	16,306,667	1,875,952
OCEAN COUNTY	71503	Ocean	3,873,253	445,587
OCEAN GATE BOROUGH	69400	Ocean	611,205	70,314
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	1,442,085	165,900

THE POLICE AND FIREMEN'S RETIREMENT SYSTEM OF NEW JERSEY
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Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
PINE BEACH BOROUGH	69900	Ocean	\$ 233,654	26,880
PLUMSTED FIRE DISTRICT 1	85402	Ocean	337,676	38,847
PLUMSTED TOWNSHIP	72300	Ocean	429,361	49,395
POINT PLEASANT BEACH BOROUGH	46700	Ocean	1,485,973	170,949
POINT PLEASANT BOROUGH	54200	Ocean	2,312,795	266,069
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,688,185	194,212
SEASIDE PARK BOROUGH	55400	Ocean	820,742	94,420
SHIP BOTTOM BOROUGH	61600	Ocean	694,693	79,919
SOUTH TOMS RIVER BOROUGH	72700	Ocean	519,420	59,755
STAFFORD TOWNSHIP	56400	Ocean	3,729,263	429,022
SURF CITY BOROUGH	73100	Ocean	668,398	76,894
TOMS RIVER TOWNSHIP	48700	Ocean	11,881,829	1,366,909
TUCKERTON BOROUGH	73400	Ocean	585,146	67,316
BLOOMINGDALE BOROUGH	55700	Passaic	1,056,751	121,571
BOROUGH OF WOODLAND PARK	43000	Passaic	1,874,512	215,648
CLIFTON CITY	34800	Passaic	18,035,899	2,074,886
HALEDON BOROUGH	42000	Passaic	1,301,871	149,770
HAWTHORNE BOROUGH	28200	Passaic	2,336,450	268,790
LITTLE FALLS TWP	41600	Passaic	2,012,800	231,557
NORTH HALEDON BOROUGH	41900	Passaic	2,010,082	231,244
PASSAIC CITY	22501	Passaic	9,542,677	1,097,809
PASSAIC CITY	22502	Passaic	5,552,763	638,801
PASSAIC COUNTY	71600	Passaic	23,993,659	2,760,278
PASSAIC COUNTY	71603	Passaic	3,516,226	404,514
PATERSON CITY	30701	Passaic	19,174,261	2,205,845
PATERSON CITY	30702	Passaic	21,179,124	2,436,488
POMPTON LAKES BOROUGH	40300	Passaic	1,363,096	156,813
PROSPECT PARK BOROUGH	43800	Passaic	1,064,427	122,454
RINGWOOD BOROUGH	44900	Passaic	1,422,504	163,648
TOTOWA BOROUGH	40000	Passaic	2,249,912	258,834
WANAQUE BOROUGH	40400	Passaic	1,212,634	139,504
WAYNE TOWNSHIP	29400	Passaic	8,132,682	935,600
WEST MILFORD TOWNSHIP	24200	Passaic	2,694,665	310,000
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	836,992	96,289
CARNEYS POINT TOWNSHIP	25700	Salem	1,059,464	121,883
ELMER BOROUGH	65100	Salem	56,679	6,521
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	616,178	70,886
PENNS GROVE BOROUGH	28500	Salem	508,397	58,487
PENNSVILLE TOWNSHIP	26800	Salem	1,111,141	127,828
SALEM CITY	20400	Salem	886,890	102,030
SALEM COUNTY	71700	Salem	6,614,200	760,911
SALEM COUNTY	71703	Salem	1,238,391	142,467
WOODSTOWN BOROUGH	48500	Salem	482,058	55,457
BEDMINSTER TOWNSHIP	42300	Somerset	989,672	113,854
BERNARDS TOWNSHIP	53000	Somerset	2,160,355	248,532
BERNARDSVILLE BORO	42200	Somerset	1,181,767	135,953
BOUND BROOK BOROUGH	43400	Somerset	1,630,048	187,524
BRANCBURG TOWNSHIP	55800	Somerset	1,375,755	158,270
BRIDGEWATER TWP	59700	Somerset	4,598,097	528,974
FAR HILLS BOROUGH	65200	Somerset	391,655	45,057
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	6,101,415	701,919
GREEN BROOK TOWNSHIP	61900	Somerset	1,463,762	168,394
HILLSBOROUGH TOWNSHIP	51200	Somerset	3,896,112	448,217

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, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
MANVILLE BOROUGH	41000	Somerset	\$ 1,539,726	177,133
MONTGOMERY TOWNSHIP	68700	Somerset	2,116,242	243,457
NORTH PLAINFIELD BOROUGH	21300	Somerset	5,001,311	575,361
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	436,336	50,197
RARITAN BOROUGH	46100	Somerset	1,259,103	144,850
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	6,558,430	754,495
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	4,129,304	475,043
SOMERVILLE BOROUGH	21600	Somerset	2,305,623	265,243
SOUTH BOUND BROOK BOROUGH	48200	Somerset	691,168	79,513
WARREN TOWNSHIP	51300	Somerset	2,238,923	257,570
WATCHUNG BOROUGH	29800	Somerset	1,706,968	196,373
NJ TRANSIT CORPORATION	62300	Statewide	17,480,510	2,010,993
WATERFRONT COMM OF NY HARBOR	60600	Statewide	117,455	13,512
ANDOVER TOWNSHIP	63200	Sussex	736,110	84,684
BYRAM TOWNSHIP	55900	Sussex	919,480	105,779
FRANKLIN BOROUGH	65400	Sussex	817,510	94,048
HAMBURG BOROUGH	66000	Sussex	521,326	59,974
HARDYSTON TOWNSHIP	66700	Sussex	1,318,735	151,710
HOPATCONG BOROUGH	47800	Sussex	1,506,379	173,297
NEWTON TOWN	23600	Sussex	1,200,522	138,111
OGDENSBURG BOROUGH	69500	Sussex	392,145	45,113
SPARTA TOWNSHIP	47500	Sussex	2,309,903	265,736
STANHOPE BOROUGH	72900	Sussex	530,230	60,999
SUSSEX COUNTY	71903	Sussex	3,785,563	435,499
VERNON TOWNSHIP	54600	Sussex	2,052,982	236,179
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,714,279	197,214
CLARK TOWNSHIP	52600	Union	2,496,225	287,171
CRANFORD TOWNSHIP	25401	Union	3,383,515	389,246
CRANFORD TOWNSHIP	25402	Union	1,726,643	198,637
ELIZABETH CITY	21001	Union	20,726,275	2,384,391
ELIZABETH CITY	21002	Union	16,498,113	1,897,976
FANWOOD BOROUGH	31100	Union	878,995	101,121
GARWOOD BOROUGH	29700	Union	875,750	100,748
HILLSIDE TOWNSHIP	34301	Union	3,713,234	427,178
HILLSIDE TOWNSHIP	34302	Union	2,899,970	333,618
KENILWORTH BOROUGH	31000	Union	1,560,236	179,493
LINDEN CITY	35900	Union	14,389,957	1,655,450
MOUNTAINSIDE BOROUGH	39500	Union	1,412,606	162,509
NEW PROVIDENCE BOROUGH	50300	Union	1,650,991	189,933
PLAINFIELD CITY	20600	Union	10,622,711	1,222,058
RAHWAY CITY	34100	Union	6,399,980	736,267
ROSELLE BOROUGH	21800	Union	5,201,075	598,342
ROSELLE PARK BOROUGH	25000	Union	2,000,752	230,171
SCOTCH PLAINS TOWNSHIP	34500	Union	2,973,935	342,128
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	4,237,680	487,511
SUMMIT CITY	28100	Union	4,686,373	539,130
UNION COUNTY	72000	Union	3,669,631	422,162
UNION COUNTY	72001	Union	3,472,002	399,426
UNION COUNTY	72003	Union	13,865,009	1,595,059

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, 2024

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
UNION TOWNSHIP (UNION)	32600	Union	\$ 16,112,463	1,853,610
WESTFIELD TOWN	20800	Union	5,320,500	612,081
WINFIELD TOWNSHIP	74100	Union	418,524	48,148
BELVIDERE TOWN	63500	Warren	278,019	31,984
BLAIRSTOWN TOWNSHIP	63600	Warren	503,034	57,870
GREENWICH TOWNSHIP (WARREN)	65900	Warren	772,830	88,908
HACKETTSTOWN TOWN	56900	Warren	968,463	111,414
INDEPENDENCE TWP	60500	Warren	517,264	59,507
LOPATCONG TOWNSHIP	50900	Warren	902,322	103,805
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	680,408	78,275
PHILLIPSBURG TOWN	38800	Warren	2,143,060	246,542
POHATCONG TOWNSHIP	51900	Warren	792,042	91,118
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	3,770,625	433,780
WASHINGTON TWP (WARREN)	60700	Warren	1,613,626	185,635
Total			\$ 2,035,866,994	234,210,235

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

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

Notes to Supplemental Schedules (Unaudited)

June 30, 2024

(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 employer in the Local Group are provided as each employer in the Local Group 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.