



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

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

June 30, 2018

(With Independent Auditors' Report Thereon)

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

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Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying schedule of employer and nonemployer allocations of the State of New Jersey Police and Firemen's Retirement System (PFRS) as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of PFRS as of and for the year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

Our responsibility is to express opinions on the schedule of employer and nonemployer allocations and the specified column totals included in the schedule of pension amounts by employer and nonemployer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for PFRS as of and for the year ended June 30, 2018, in accordance with U.S. generally accepted accounting principles.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes the Police and Firemen's Retirement System, as of and for the year ended June 30, 2018, and our report thereon, dated April 16, 2019, expressed an unmodified opinion on those financial statements.

Other Information

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 38 through 61 have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and the schedule of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

Our report is intended solely for the information and use of the State of New Jersey, Division of Pensions and Benefits management, the Treasurer of the State of New Jersey, the State of New Jersey Police and Firemen's Retirement System employers, and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Short Hills, New Jersey
May 15, 2019

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
State Group:				
Employer:				
State of New Jersey			\$ 143,306,261	95.5567581978%
Kean University	412		293,002	0.1953740267%
Montclair State University	414		787,675	0.5252224780%
New Jersey Institute of Technology	62400		802,481	0.5350951336%
Richard Stockton College of New Jersey	421		325,549	0.4123043962%
Rowan University	410		618,332	0.5577236923%
Rutgers Biomedical	497		836,417	0.2571991487%
Rutgers Biomedical	498		385,721	1.0382538333%
Rutgers, The State University of New Jersey	90011		1,557,067	0.2170763989%
The College of New Jersey	415		223,497	0.1490280232%
William Paterson University of NJ	413		465,095	0.3101258113%
Palisades Interstate Park Commission	91999		368,684	0.2458388600%
Total State Group			149,969,781	100.00000000000%
Local Group:				
Nonemployer (State of New Jersey)				108,857,000
Employer:				
Absecon City	56600	Atlantic	573,102	0.0586205251%
Atlantic City	30801	Atlantic	6,988,245	0.7148022364%
Atlantic City	30802	Atlantic	5,408,297	0.5531950855%
Atlantic County	70100	Atlantic	5,248,351	0.5368347893%
Atlantic County	70103	Atlantic	2,021,688	0.2067911333%
Brigantine City	50201	Atlantic	928,843	0.0950079818%
Brigantine City	50202	Atlantic	911,933	0.0932783192%
Buena Borough	58900	Atlantic	114,853	0.0117478968%
Egg Harbor City	59900	Atlantic	306,103	0.031301657%
Egg Harbor Township	58200	Atlantic	2,259,679	0.2311343696%
Galloway Township	53800	Atlantic	1,420,830	0.1453315477%
Hamilton Township (Atlantic)	59100	Atlantic	1,303,829	0.1333639397%
Hammonton Town	36500	Atlantic	689,550	0.0705315687%
Linwood City	54400	Atlantic	437,028	0.0447020091%
Longport Borough	38700	Atlantic	332,940	0.0340552251%
Margate City	32800	Atlantic	1,862,026	0.1904598864%
Mullica Township	68900	Atlantic	228,785	0.0234015879%
Northfield City	45400	Atlantic	623,319	0.0637570399%
Pleasantville City	35100	Atlantic	2,422,919	0.2478315972%
Somers Point City	33500	Atlantic	761,249	0.0778653993%
Ventnor City	32100	Atlantic	2,441,449	0.2497269637%
Allendale Borough	52000	Bergen	499,247	0.0510661650%
Alpine Borough	46000	Bergen	468,767	0.0479484763%
Bergen County	70200	Bergen	20,008,892	2.0466369952%
Bergenfield Borough	29000	Bergen	1,819,884	0.1861493341%
Bogota Borough	28900	Bergen	458,829	0.0469319543%
Carlstadt Borough	21700	Bergen	1,102,276	0.1127478143%
Cliffside Park Borough	25300	Bergen	1,330,952	0.1361382530%
Closter Borough	38400	Bergen	729,825	0.0746511523%
Cresskill Borough	31200	Bergen	1,053,580	0.1077668771%
Demarest Borough	37500	Bergen	494,222	0.0505521760%
Dumont Borough	27800	Bergen	1,153,876	0.1180257912%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
East Rutherford Borough	22100	Bergen	\$ 1,471,413	0.1505054993%
Edgewater Borough	44300	Bergen	1,123,969	0.1149667126%
Elmwood Park Borough	33100	Bergen	1,518,058	0.1552766472%
Emerson Borough	43500	Bergen	581,679	0.0594978353%
Englewood City	27201	Bergen	3,123,250	0.3194659152%
Englewood City	27202	Bergen	1,842,194	0.1884313431%
Englewood Cliffs Borough	44100	Bergen	1,057,884	0.1082071177%
Fair Lawn Borough	32300	Bergen	2,074,497	0.2121927744%
Fairview Borough	26600	Bergen	1,066,055	0.1090428996%
Fort Lee Borough	42900	Bergen	3,350,339	0.3426940254%
Franklin Lakes Borough	43900	Bergen	675,637	0.0691084584%
Garfield City	35800	Bergen	2,024,032	0.2070308926%
Glen Rock Borough	26900	Bergen	645,544	0.0660303545%
Hackensack City	28000	Bergen	7,599,010	0.7772751731%
Harrington Park Borough	44500	Bergen	387,885	0.0396753499%
Hasbrouck Heights Borough	30400	Bergen	1,096,155	0.1121217195%
Haworth Borough	41500	Bergen	355,650	0.0363781486%
Hillsdale Borough	28800	Bergen	586,445	0.0599853322%
Ho-Ho-Kus Borough	29900	Bergen	478,021	0.0488950344%
Leonia Borough	23100	Bergen	710,575	0.0726821397%
Little Ferry Borough	29500	Bergen	915,144	0.0936067608%
Lodi Borough	41100	Bergen	1,577,203	0.1613263747%
Lyndhurst Township	24800	Bergen	1,747,871	0.1787833855%
Mahwah Township	30600	Bergen	1,971,451	0.2016525728%
Maywood Borough	37400	Bergen	913,656	0.0934545586%
Midland Park Borough	54000	Bergen	426,688	0.0436443680%
Montvale Borough	24300	Bergen	851,295	0.0870758781%
Moonachie Borough	48000	Bergen	638,428	0.0653024847%
New Milford Borough	27300	Bergen	1,064,425	0.1088761728%
North Arlington Borough	34000	Bergen	1,001,131	0.1024020591%
Northvale Borough	48400	Bergen	478,413	0.0489351307%
Norwood Borough	43700	Bergen	467,776	0.0478471105%
Oakland Borough	49600	Bergen	894,223	0.0914668275%
Old Tappan Borough	48900	Bergen	505,375	0.0516929759%
Oradell Borough	23200	Bergen	709,639	0.0725863996%
Palisades Park Borough	35000	Bergen	1,100,873	0.1126043066%
Paramus Borough	27400	Bergen	3,324,674	0.3400688457%
Park Ridge Borough	43200	Bergen	666,245	0.0681477847%
Ramsey Borough	36800	Bergen	1,114,681	0.1140166768%
Ridgefield Borough	27500	Bergen	969,962	0.0992138952%
Ridgefield Park Village	35200	Bergen	940,256	0.0961753762%
Ridgewood Village	32000	Bergen	2,864,131	0.2929615725%
River Edge Borough	20100	Bergen	761,135	0.0778537387%
River Vale Township	48300	Bergen	823,511	0.0842339535%
Rochelle Park Township	42800	Bergen	692,667	0.0708503953%
Rutherford Borough	31600	Bergen	1,296,649	0.1326295236%
Saddle Brook Township	24400	Bergen	1,094,579	0.1119605161%
Saddle River Borough	50400	Bergen	763,464	0.0780919637%
South Hackensack Township	50600	Bergen	592,666	0.0606216557%
Tearneck Township	21500	Bergen	5,778,092	0.5910200749%
Tenafly Borough	31400	Bergen	1,281,974	0.1311284710%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Upper Saddle River Boro	48800	Bergen	\$ 643,809	0.0658528877%
Waldwick Borough	49001	Bergen	571,630	0.0584699595%
Wallington Borough	34600	Bergen	756,782	0.0774084861%
Washington Township (Bergen)	46900	Bergen	752,067	0.0769262059%
Westwood Borough	40200	Bergen	875,504	0.0895521289%
Woodcliff Lake Borough	47000	Bergen	566,255	0.0579201703%
Wood-Ridge Borough	33300	Bergen	919,394	0.0940414778%
Wyckoff Township	47200	Bergen	808,405	0.0826888156%
Beverly City_Municipal Bldg	36600	Burlington	161,728	0.0165425706%
Bordentown City	37900	Burlington	257,026	0.0262902574%
Bordentown Fire District #1	63800	Burlington	96,320	0.0098522235%
Bordentown Twp	52200	Burlington	556,749	0.0569478360%
Bordentown Twp Fire District 2	63700	Burlington	192,066	0.0196457346%
Burlington City	41300	Burlington	787,981	0.0805997187%
Burlington County/Payroll Dept	70300	Burlington	3,655,875	0.3739461948%
Burlington County/Payroll Dept	70303	Burlington	861,615	0.0881314735%
Burlington Township	54500	Burlington	1,145,306	0.1171491970%
Chesterfield Township	76000	Burlington	182,586	0.0186760597%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	45,800	0.0046847159%
Cinnaminson Township	29200	Burlington	674,632	0.0690056606%
Cinnaminson Twp Fire Dist #1	64200	Burlington	356,529	0.0364680584%
Delanco Township	45300	Burlington	268,407	0.0274543786%
Delran Township	61700	Burlington	844,410	0.0863716364%
Eastampton Township	59000	Burlington	379,857	0.0388541949%
Edgewater Park Township	61800	Burlington	289,159	0.0295770254%
Evesham Township	55200	Burlington	3,093,549	0.3164279076%
Florence Township	36300	Burlington	701,486	0.0717524588%
Florence Twp. Fire Dist. #1	77600	Burlington	120,694	0.0123453515%
Lumberton Township	61400	Burlington	448,675	0.0458933385%
Mansfield Township (Burlington)	68300	Burlington	284,948	0.0291462975%
Maple Shade Township	29300	Burlington	857,866	0.0877480019%
Medford Lakes Borough	62900	Burlington	181,280	0.0185424737%
Medford Township	49500	Burlington	1,033,556	0.1057186948%
Moorestown Township	39600	Burlington	972,826	0.0995068433%
Mount Holly Township	39800	Burlington	586,835	0.0600252238%
Mount Laurel Fire District #1	75300	Burlington	1,115,027	0.1140520679%
Mount Laurel Township	49900	Burlington	1,896,930	0.1940300900%
New Hanover Township	69200	Burlington	19,857	0.0020311005%
North Hanover Township	69300	Burlington	115,590	0.0118232819%
Palmyra Borough	38300	Burlington	346,162	0.0354076555%
Pemberton Borough	69700	Burlington	105,873	0.0108293652%
Pemberton Township	62800	Burlington	1,026,110	0.1049570704%
Riverside Township	25100	Burlington	375,309	0.0383889965%
Riverton Borough	37100	Burlington	119,202	0.0121927403%
Springfield Township (Burl)	72800	Burlington	176,767	0.0180808553%
Westampton Township	62200	Burlington	831,886	0.0850906019%
Willingboro Township	49100	Burlington	2,295,629	0.2348115647%
Audubon Borough	23400	Camden	428,817	0.0438621357%
Barrington Borough	48100	Camden	349,915	0.0357915363%
Bellmawr Borough	37300	Camden	576,146	0.0589318848%
Berlin Borough	52800	Camden	430,163	0.0439998132%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Berlin Township	52300	Camden	\$ 436,610	0.0446592534%
Brooklawn Borough	47300	Camden	127,566	0.0130482635%
Camden City	21201	Camden	—	—%
Camden City	21202	Camden	4,537,120	0.4640855498%
Camden Co Bd of Chosen Frhldrs	70401	Camden	8,667,378	0.8865546611%
Camden Co Bd of Chosen Frhldrs	70403	Camden	2,328,878	0.2382124843%
Camden Co Bd. of Ch Freeholders	70402	Camden	24,652	0.0025215637%
Camden County Regional Police	70404	Camden	6,414,861	0.6561528665%
Cherry Hill Fire Dist 13	75800	Camden	2,559,333	0.2617848905%
Cherry Hill Township	33000	Camden	3,748,443	0.3834146398%
Chesilhurst Borough	59800	Camden	143,964	0.014725554%
Clementon Borough	64400	Camden	259,987	0.0265931273%
Collingswood Borough	25801	Camden	511,283	0.0522972838%
Collingswood Borough	25802	Camden	362,621	0.0370911870%
Gibbsboro Borough	65600	Camden	128,906	0.0131853272%
Gloucester City	32200	Camden	1,282,993	0.1312327009%
Gloucester Township	48600	Camden	3,735,568	0.3820977027%
Gloucester Twp Fire District 2	75900	Camden	121,371	0.0124145994%
Gloucester Twp Fire District 4	65700	Camden	90,264	0.0092327772%
Gloucester Twp Fire District 5	77000	Camden	103,633	0.0106002437%
Gloucester Twp Fire District 6	76100	Camden	45,317	0.0046353116%
Haddon Heights Borough	40500	Camden	385,308	0.0394117579%
Haddon Township	22200	Camden	717,479	0.0733883248%
Haddon Twp Fire District 1	85102	Camden	36,133	0.0036959135%
Haddonfield Borough	38600	Camden	575,205	0.0588356333%
Hi-Nella Borough	77100	Camden	7,207	0.0007371779%
Laurel Springs Borough	67800	Camden	154,557	0.0158090750%
Lawnside Borough	68000	Camden	124,406	0.0127250385%
Lindenwold Borough	55300	Camden	1,035,849	0.1059532374%
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—%
Magnolia Borough	60800	Camden	262,601	0.0268605039%
Merchantville Borough	38900	Camden	300,924	0.0307804246%
Mount Ephraim Borough	37200	Camden	295,134	0.0301881865%
Oaklyn Borough	33600	Camden	249,796	0.0255507269%
Pennsauken Township	20900	Camden	2,532,964	0.2590877011%
Pine Hill Borough	55100	Camden	477,822	0.0488746794%
Pine Hill Fire District 1	77200	Camden	21,544	0.0022036576%
Pine Valley Borough	70000	Camden	11,511	0.0011774184%
Runnemede Borough	38500	Camden	418,351	0.0427916065%
Somerdale Borough	61000	Camden	365,422	0.0373776911%
Stratford Borough	61500	Camden	376,818	0.0385433466%
Voorhees Fire District	76300	Camden	534,074	0.0546284925%
Voorhees Township	53100	Camden	1,317,430	0.1347551367%
Waterford Township	53200	Camden	508,289	0.0519910384%
Winslow Township	53500	Camden	2,118,891	0.2167336757%
Winslow Twp Fire District 1	79902	Camden	413,919	0.0423382733%
Woodlynne Borough	51400	Camden	57,612	0.0058929225%
Avalon Borough	57400	Cape May	480,684	0.0491674230%
Cape May City	44400	Cape May	863,655	0.0883401377%
Cape May County	70500	Cape May	3,249,511	0.3323806950%
Lower Township	57600	Cape May	1,082,895	0.1107654021%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Middle Township	57900	Cape May	\$ 1,213,854	0.1241607233%
North Wildwood City	26000	Cape May	884,796	0.0905025739%
Ocean City	20700	Cape May	3,529,652	0.3610353019%
Sea Isle City	57700	Cape May	615,233	0.0629299523%
Stone Harbor Borough	57500	Cape May	283,817	0.0290306116%
West Wildwood Borough	59200	Cape May	76,529	0.0078278739%
Wildwood City	34900	Cape May	1,506,948	0.1541402456%
Wildwood Crest Borough	53700	Cape May	404,256	0.0413498801%
Bridgeton City	36200	Cumberland	1,820,759	0.1862388347%
Cumberland County	70600	Cumberland	3,056,543	0.3126426981%
Cumberland County	70603	Cumberland	819,336	0.0838069079%
Millville City	22600	Cumberland	1,639,610	0.1677097604%
Vineland City	26500	Cumberland	3,887,782	0.3976671207%
Belleville Township	35400	Essex	5,323,514	0.5445229400%
Bloomfield Township	32700	Essex	5,644,021	0.5773064386%
Caldwell Borough	40800	Essex	649,544	0.0664395000%
Cedar Grove Township	28700	Essex	1,055,314	0.1079442417%
East Orange City	23800	Essex	9,457,394	0.9673625326%
Essex County	70700	Essex	27,182,322	2.7803811336%
Essex County College	62700	Essex	114,771	0.0117395093%
Essex Fells Borough	27900	Essex	396,911	0.0405985867%
Fairfield Township (Essex)	36700	Essex	1,053,421	0.1077506136%
Glen Ridge Borough	25500	Essex	604,546	0.0618368178%
Irvington Township	29100	Essex	7,453,492	0.7623906647%
Livingston Township	36000	Essex	2,403,894	0.2458855989%
Maplewood Township	23900	Essex	3,103,351	0.3174305187%
Millburn Township	26300	Essex	3,090,278	0.3160933289%
Montclair Township	28300	Essex	5,841,956	0.5975524919%
Newark City	21101	Essex	29,904,750	3.0588484201%
Newark City	21102	Essex	18,099,998	1.8513831511%
North Caldwell Borough	38000	Essex	507,419	0.0519020492%
Nutley Township	32500	Essex	3,063,033	0.3133065367%
Orange City	24900	Essex	4,757,475	0.4866248635%
Roseland Borough	43600	Essex	791,217	0.0809307174%
South Orange Village	35600	Essex	2,558,559	0.2617057208%
Verona Township	34200	Essex	891,610	0.0911995532%
West Caldwell Township	36100	Essex	823,139	0.0841959030%
West Orange Township	24700	Essex	5,477,353	0.5602585733%
Clayton Borough	64300	Gloucester	361,453	0.0369717165%
Deptford Township	63000	Gloucester	1,659,104	0.1697037310%
Deptford Twp Fire District	64900	Gloucester	335,731	0.0343407064%
East Greenwich Township	59300	Gloucester	398,247	0.0407352413%
Elk Township	60900	Gloucester	260,349	0.0266301550%
Franklin Township (Gloucester)	56500	Gloucester	514,868	0.0526639804%
Glassboro Borough	45201	Gloucester	1,190,632	0.1217854291%
Glassboro Borough	45202	Gloucester	113,980	0.0116586008%
Gloucester County	70800	Gloucester	3,023,290	0.3092413694%
Gloucester County	70803	Gloucester	1,060,720	0.1084972018%
Greenwich Township (Gloucester)	45000	Gloucester	402,478	0.0411680149%
Harrison Township (Gloucester)	60000	Gloucester	425,061	0.0434779481%
Logan Township	57000	Gloucester	526,293	0.0538326022%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Mantua Township	68400	Gloucester	\$ 726,400	0.0743008215%
Monroe Township (Gloucester)	45100	Gloucester	1,877,370	0.1920293685%
Newfield Borough	74700	Gloucester	112,180	0.0114744854%
Paulsboro Borough	39100	Gloucester	396,228	0.0405287251%
Pitman Borough	41200	Gloucester	383,252	0.0392014571%
South Harrison Township	72600	Gloucester	92,495	0.0094609781%
Washington Twp (Gloucester)	49400	Gloucester	1,879,739	0.1922716849%
Washington Twp Bd of Fire Comm	78700	Gloucester	476,887	0.0487790417%
Wenonah Borough	73900	Gloucester	133,341	0.0136389673%
West Deptford Township	47900	Gloucester	1,149,902	0.1176193052%
Westville Borough	22700	Gloucester	241,807	0.0247335611%
Woodbury City	24000	Gloucester	760,334	0.0777718073%
Woodbury Heights Borough	60100	Gloucester	177,127	0.0181176784%
Woolwich Township	74200	Gloucester	485,944	0.0497054494%
Bayonne City	20300	Hudson	11,991,565	1.2265736933%
East Newark Borough	34700	Hudson	169,798	0.0173680216%
Guttenberg Town	25600	Hudson	577,802	0.0591012710%
Harrison Town (Hudson)	31800	Hudson	2,032,284	0.2078749598%
Hoboken City	23301	Hudson	4,128,214	0.4222600380%
Hoboken City	23302	Hudson	3,774,773	0.3861078400%
Hudson County	70900	Hudson	12,033,325	1.2308451723%
Hudson County	70903	Hudson	2,141,810	0.2190779771%
Jersey City	38101	Hudson	25,802,219	2.6392154030%
Jersey City Fire Dept.	38102	Hudson	17,825,271	1.8232823226%
Kearny Town	31900	Hudson	5,826,978	0.5960204466%
Lambertville City Fire District 1	86102	Hudson	11,798	0.0012067746%
North Bergen Township	23701	Hudson	3,175,730	0.3248339041%
North Hudson Reg Fire & Rescue	79000	Hudson	8,125,251	0.8311024565%
Secaucus Town	24600	Hudson	1,933,877	0.1978092646%
Union City	22400	Hudson	5,382,627	0.5505693943%
Weehawken Township	27700	Hudson	1,566,306	0.1602117601%
West New York Town	23000	Hudson	3,380,058	0.3457338742%
Clinton Town	64500	Hunterdon	267,473	0.0273588431%
Clinton Township	64600	Hunterdon	659,112	0.0674181760%
Delaware Township	64800	Hunterdon	173,661	0.0177631539%
Flemington Borough	65300	Hunterdon	331,092	0.0338661999%
Franklin Township (Hunterdon)	75500	Hunterdon	130,084	0.0133058206%
Frenchtown Borough	65500	Hunterdon	42,003	0.0042963345%
High Bridge Borough	67000	Hunterdon	205,105	0.0209794466%
Holland Township	67100	Hunterdon	147,128	0.0150491895%
Hunterdon County	71000	Hunterdon	484,129	0.0495197996%
Hunterdon County	71003	Hunterdon	444,069	0.0454222075%
Lambertville City	67700	Hunterdon	184,835	0.0189061018%
Lebanon Township	54300	Hunterdon	215,381	0.0220305414%
Raritan Township	61200	Hunterdon	945,969	0.0967597382%
Readington Township	72400	Hunterdon	702,637	0.0718701904%
Tewksbury Township	73300	Hunterdon	214,211	0.0219108663%
West Amwell Township	74000	Hunterdon	145,366	0.0148689609%
East Windsor Township	50800	Mercer	1,321,613	0.1351830006%
Ewing Township	43100	Mercer	2,546,822	0.2605051857%
Hamilton Township (Mercer)	33900	Mercer	5,545,059	0.5671839745%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Hamilton Twp Fire District 2	74400	Mercer	\$ 459,783	0.0470295355%
Hamilton Twp Fire District 3	66100	Mercer	508,831	0.0520464776%
Hamilton Twp Fire District 4	66200	Mercer	306,648	0.0313659118%
Hamilton Twp Fire District 5	66300	Mercer	161,095	0.0164778233%
Hamilton Twp Fire District 6	74600	Mercer	270,131	0.0276307203%
Hamilton Twp Fire District 7	66400	Mercer	431,272	0.0441132488%
Hamilton Twp Fire District 8	74300	Mercer	148,922	0.0152326913%
Hamilton Twp Fire District 9	74500	Mercer	365,276	0.0373627573%
Hightstown Borough	24100	Mercer	316,401	0.0323635108%
Hopewell Township (Mercer)	67200	Mercer	874,401	0.0894393070%
Hopewell Twp Fire District 1	77500	Mercer	253,320	0.0259111841%
Lawrence Township (Mercer)	22900	Mercer	1,789,420	0.1830332820%
Mercer County	71100	Mercer	7,110,778	0.7273356925%
Mercer County	71103	Mercer	1,563,831	0.1599586013%
Pennington Borough	69800	Mercer	86,353	0.0088327352%
Princeton	86001	Mercer	1,706,504	0.1745521051%
Princeton Borough	20500	Mercer	—	—%
Princeton Township	25200	Mercer	—	—%
Robbinsville Township	73700	Mercer	1,129,941	0.1155775669%
Trenton City	33401	Mercer	7,324,382	0.7491844710%
Trenton City	33402	Mercer	6,571,555	0.6721805275%
West Windsor Township	49700	Mercer	1,800,267	0.1841427823%
Carteret Borough	21400	Middlesex	2,213,292	0.2263896116%
Cranbury Township	64700	Middlesex	502,467	0.0513955271%
Dunellen Borough	26100	Middlesex	446,384	0.0456590004%
East Brunswick Township	56700	Middlesex	2,947,754	0.3015150659%
Edison Township	31701	Middlesex	6,620,703	0.6772076982%
Edison Township	31702	Middlesex	4,166,293	0.4261550008%
Helmetta Borough	66900	Middlesex	82,022	0.0083897329%
Highland Park Borough	21900	Middlesex	824,898	0.0843758247%
Jamesburg Borough	53600	Middlesex	436,316	0.0446291812%
Metuchen Borough	22800	Middlesex	787,777	0.0805788523%
Middlesex Borough	36900	Middlesex	802,587	0.0820937134%
Middlesex County	71200	Middlesex	9,106,412	0.9314618567%
Middlesex County	71203	Middlesex	1,382,597	0.1414208328%
Middlesex County College	75700	Middlesex	292,870	0.0299566101%
Milltown Borough	58500	Middlesex	458,988	0.0469482179%
Monroe Township (Middlesex)	62600	Middlesex	1,916,859	0.1960685551%
Monroe Twp Fire District 1	78400	Middlesex	34,179	0.0034960460%
Monroe Twp Fire District 2	68600	Middlesex	362,736	0.0371029499%
Monroe Twp Fire District 3	75100	Middlesex	564,768	0.0577680704%
New Brunswick City	33700	Middlesex	8,037,762	0.8221535239%
North Brunswick Township	59400	Middlesex	2,938,123	0.3005299458%
Old Bridge Township	47100	Middlesex	2,792,697	0.2856548477%
Old Bridge Twp Fire District 2	74800	Middlesex	83,022	0.0084920193%
Old Bridge Twp Fire District 4	85002	Middlesex	33,039	0.0033794395%
Perth Amboy City	24500	Middlesex	4,563,701	0.4668044238%
Piscataway Township	37700	Middlesex	2,806,166	0.2870325428%
Plainsboro Township	56200	Middlesex	1,063,785	0.1088107096%
Plainsboro Twp Fire District 1	75600	Middlesex	83,560	0.0085470493%
Sayreville Borough	40700	Middlesex	2,842,835	0.2907832819%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
South Amboy City	27600	Middlesex	\$ 710,100	0.0726335536%
South Brunswick Township	50700	Middlesex	2,419,509	0.2474828006%
South Plainfield Borough	40600	Middlesex	1,694,964	0.1733717203%
South River Borough	39400	Middlesex	937,614	0.0959051356%
Spotswood Borough	51500	Middlesex	582,685	0.0596007354%
Woodbridge Township	32400	Middlesex	6,290,466	0.6434289531%
Woodbridge Twp Fire District 1	45800	Middlesex	758,470	0.0775811455%
Woodbridge Twp Fire District 2	78500	Middlesex	218,702	0.0223702344%
Woodbridge Twp Fire District 7	45900	Middlesex	167,038	0.0170857112%
Aberdeen Township	46400	Monmouth	1,224,927	0.1252933403%
Allenhurst Borough	43300	Monmouth	264,720	0.0270772487%
Allentown Borough	63100	Monmouth	104,046	0.0106424880%
Asbury Park City	33200	Monmouth	3,694,160	0.3778622286%
Atlantic Highlands	30500	Monmouth	402,098	0.0411291461%
Avon By The Sea	22300	Monmouth	352,823	0.0360889851%
Belmar Borough	39300	Monmouth	599,255	0.0612956206%
Bradley Beach Borough	40900	Monmouth	568,129	0.0581118549%
Brielle Borough	50000	Monmouth	489,096	0.0500278560%
Brookdale Community College	62500	Monmouth	332,926	0.0340537931%
Colts Neck Township	62000	Monmouth	502,029	0.0513507257%
Deal Borough	27100	Monmouth	646,024	0.0660794520%
Eatontown Borough	30300	Monmouth	1,280,109	0.1309377070%
Englishtown Borough	44800	Monmouth	145,988	0.0149325831%
Fair Haven Borough	42100	Monmouth	404,192	0.0413433338%
Freehold Borough	22000	Monmouth	841,995	0.0861246148%
Freehold Township	56100	Monmouth	1,942,640	0.1987056001%
Hazlet Township	50500	Monmouth	1,184,101	0.1211173968%
Highlands Borough	41800	Monmouth	348,502	0.0356470056%
Holmdel Township	58400	Monmouth	1,292,704	0.1322260038%
Howell Township	56000	Monmouth	2,928,840	0.2995804214%
Howell Twp Fire District 1	85902	Monmouth	45,696	0.0046740781%
Howell Twp Fire District 3	67300	Monmouth	38,357	0.0039233984%
Keansburg Borough	26700	Monmouth	1,068,440	0.1092868526%
Keyport Borough	39000	Monmouth	481,420	0.0492427058%
Lake Como Borough	46300	Monmouth	—	—%
Little Silver Borough	40100	Monmouth	471,076	0.0481846556%
Long Branch City	39900	Monmouth	3,392,384	0.3469946560%
Manalapan Township	51000	Monmouth	1,844,963	0.1887145740%
Manasquan Borough	26400	Monmouth	510,350	0.0522018506%
Marlboro Township	56300	Monmouth	2,110,470	0.2158723221%
Matawan Borough	28600	Monmouth	705,503	0.0721633432%
Middletown Township	37000	Monmouth	3,429,709	0.3508124949%
Millstone Township Fire Dist #1	78900	Monmouth	135,488	0.0138585761%
Monmouth Beach Borough	58000	Monmouth	270,529	0.0276714303%
Monmouth County/Hall of Records	71303	Monmouth	13,630,962	1.3942616667%
Neptune City Borough	30200	Monmouth	478,528	0.0489468936%
Neptune Fire District 1	85702	Monmouth	85,115	0.0087061047%
Neptune Township	20200	Monmouth	2,455,375	0.2511514037%
Ocean Grove Bd of Fire Comm	76500	Monmouth	35,121	0.0035923997%
Ocean Township (Monmouth)	28400	Monmouth	1,949,389	0.1993959308%
Oceanport Borough	41400	Monmouth	343,198	0.0351044787%

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

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Red Bank Borough	23500	Monmouth	\$ 1,196,864	0.1224228778%
Rumson Borough	37600	Monmouth	563,669	0.0576556577%
Sea Bright Boro	25900	Monmouth	308,391	0.0315441969%
Sea Girt Borough	37800	Monmouth	272,450	0.0278679224%
Shrewsbury Borough	44700	Monmouth	462,665	0.0473243249%
Spring Lake Borough	35700	Monmouth	414,349	0.0423822565%
Spring Lake Heights Borough	57300	Monmouth	412,719	0.0422155297%
Tinton Falls Borough	50100	Monmouth	1,351,367	0.1382264293%
Union Beach Borough	73500	Monmouth	397,421	0.0406507527%
Upper Freehold Township	79600	Monmouth	51,337	0.0052510755%
Wall Township	51600	Monmouth	2,100,634	0.2148662334%
Wall Township Fire District 2	80002	Monmouth	27,510	0.0028138981%
Wall Township Fire District 3	85802	Monmouth	24,872	0.0025440667%
West Long Branch Borough	46600	Monmouth	630,329	0.0644740674%
Boonton Town	31500	Morris	636,284	0.0650831827%
Boonton Township	57200	Morris	392,012	0.0400974857%
Butler Borough	61300	Morris	503,341	0.0514849254%
Chatham Borough	38200	Morris	699,466	0.0715458403%
Chatham Township	46500	Morris	643,058	0.0657760706%
Chester Borough	64100	Morris	—	—%
Chester Township	52900	Morris	558,189	0.0570951284%
Denville Township	30000	Morris	983,858	0.1006352666%
Dover Town	35500	Morris	1,248,013	0.1276547235%
East Hanover Township	31300	Morris	1,192,876	0.1220149598%
Florham Park Borough	30100	Morris	1,057,843	0.1082029239%
Hanover Township	29600	Morris	905,955	0.0926668513%
Hanover Twp Fire District 2	66500	Morris	86,715	0.0088697629%
Hanover Twp Fire District 3	66600	Morris	96,417	0.0098621452%
Harding Township	52400	Morris	372,354	0.0380867402%
Jefferson Township	51100	Morris	1,114,382	0.1139860932%
Kinnelon Borough	58300	Morris	524,431	0.0536421450%
Lincoln Park Borough	56800	Morris	742,974	0.0759961159%
Long Hill Township	57800	Morris	676,150	0.0691609313%
Madison Borough	30900	Morris	1,161,406	0.1187960076%
Mendham Borough	53400	Morris	335,345	0.0343012238%
Mendham Township	53300	Morris	374,763	0.0383331481%
Montville Township	39700	Morris	1,295,075	0.1324685248%
Morris County	71400	Morris	4,481,846	0.4584317728%
Morris County	71403	Morris	1,605,513	0.1642221020%
Morris County Park Commission	71404	Morris	569,438	0.0582457478%
Morris Plains Borough	52500	Morris	445,416	0.0455599872%
Morris Township	51700	Morris	1,710,108	0.1749207452%
Morristown Town	32900	Morris	2,588,246	0.2647422964%
Mount Arlington Borough	68800	Morris	436,941	0.0446931102%
Mount Olive Township	47700	Morris	1,489,039	0.1523083989%
Mountain Lakes Borough	42700	Morris	416,617	0.0426142420%
Netcong Borough	69100	Morris	230,929	0.0236208899%
Parsippany Troy Hills Township	42600	Morris	3,478,472	0.3558002853%
Pequannock Township	46200	Morris	1,123,847	0.1149542337%
Randolph Township	45500	Morris	1,091,667	0.1116626582%
Riverdale Borough	72500	Morris	497,264	0.0508633311%

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

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Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Rockaway Borough	39200	Morris	\$ 493,570	0.0504854852%
Rockaway Township	41700	Morris	1,697,678	0.1736493255%
Roxbury Township	46800	Morris	1,377,686	0.1409185044%
Washington Twp (Morris)	58100	Morris	842,646	0.0861912033%
Wharton Borough	42500	Morris	596,080	0.0609708614%
Barnegat Township	63300	Ocean	1,584,925	0.1621162301%
Bay Head Borough	55600	Ocean	251,607	0.0257359675%
Beach Haven Borough	62100	Ocean	282,917	0.0289385539%
Beachwood Borough	63400	Ocean	502,983	0.0514483069%
Berkeley Township Municipal Bld	53900	Ocean	1,835,870	0.1877844840%
Brick Township	55500	Ocean	4,713,451	0.4821218082%
Harvey Cedars Borough	66800	Ocean	226,300	0.0231474063%
Island Heights Borough	67400	Ocean	68,652	0.0070221641%
Jackson Bd Fire District 2	67500	Ocean	94,229	0.0096383427%
Jackson Township	49800	Ocean	2,800,048	0.2864067548%
Jackson Twp Fire District 3	75200	Ocean	270,534	0.0276719417%
Jackson Twp Fire District 4	75400	Ocean	116,461	0.0119123733%
Lacey Township	51800	Ocean	1,504,781	0.1539185910%
Lakehurst Borough	52700	Ocean	132,585	0.0135616388%
Lakewood Township	33800	Ocean	4,123,484	0.4217762235%
Lakewood Twp Fire District 1	75000	Ocean	263,199	0.0269216712%
Lavallette Borough	67900	Ocean	318,055	0.0325326924%
Little Egg Harbor Township	68200	Ocean	1,255,309	0.1284010049%
Long Beach Township	55000	Ocean	1,154,657	0.1181056769%
Manchester Township	54800	Ocean	2,207,392	0.2257861220%
Mantoloking Borough	47400	Ocean	243,780	0.0249353721%
Ocean County	71500	Ocean	7,263,499	0.7429569697%
Ocean County	71503	Ocean	1,678,843	0.1717227617%
Ocean Gate Borough	69400	Ocean	112,534	0.0115106947%
Ocean Township (Ocean)	61100	Ocean	531,228	0.0543373855%
Pine Beach Borough	69900	Ocean	121,350	0.0124124514%
Plumsted Fire District #1	85402	Ocean	183,203	0.0187391704%
Plumsted Township	72300	Ocean	140,213	0.0143418793%
Point Pleasant Beach Borough	46700	Ocean	669,669	0.0684980133%
Point Pleasant Borough	54200	Ocean	1,038,019	0.1061751989%
Seaside Heights Borough	54700	Ocean	740,790	0.0757727224%
Seaside Park Borough	55400	Ocean	412,034	0.0421454635%
Ship Bottom Borough	61600	Ocean	303,901	0.0310849311%
South Toms River Borough	72700	Ocean	216,134	0.0221075630%
Stafford Township	56400	Ocean	1,781,430	0.1822160139%
Surf City Borough	73100	Ocean	226,369	0.0231544640%
Toms River Township	48700	Ocean	5,511,686	0.5637703714%
Tuckerton Borough	73400	Ocean	219,560	0.0224579961%
Bloomingdale Borough	55700	Passaic	509,949	0.0521608337%
Clifton City	34800	Passaic	8,223,584	0.8411605824%
Haledon Borough	42000	Passaic	466,195	0.0476853958%
Hawthorne Borough	28200	Passaic	973,299	0.0995552248%
Little Falls Twp	41600	Passaic	821,225	0.0840001269%
North Haledon Borough	41900	Passaic	688,768	0.0704515807%
Passaic City	22501	Passaic	4,439,634	0.4541140604%
Passaic City	22502	Passaic	3,008,634	0.3077422603%

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

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Passaic County	71600	Passaic	\$ 12,749,513	1.3041014453%
Passaic County	71603	Passaic	2,167,914	0.2217480606%
Paterson City	30701	Passaic	10,791,651	1.1038388421%
Paterson City	30702	Passaic	10,741,138	1.0986720505%
Pompton Lakes Borough	40300	Passaic	551,172	0.0563773849%
Prospect Park Borough	43800	Passaic	565,082	0.0578001884%
Ringwood Borough	44900	Passaic	700,924	0.0716949739%
Totowa Borough	40000	Passaic	1,036,310	0.1060003915%
Wanaque Borough	40400	Passaic	830,337	0.0849321603%
Wayne Township	29400	Passaic	4,640,647	0.4746749511%
West Milford Township	24200	Passaic	1,504,474	0.1538871891%
West Paterson Borough	43000	Passaic	826,729	0.0845631111%
South Jersey Trans Authority	78600	Regional	415,955	0.0425465284%
Carneys Point Township	25700	Salem	474,328	0.0485172908%
Lower Alloways Creek Township	54900	Salem	268,601	0.0274742221%
Penns Grove Borough	28500	Salem	303,441	0.0310378794%
Pennsville Township	26800	Salem	592,971	0.0606528530%
Salem City	20400	Salem	373,485	0.0382024261%
Salem County	71700	Salem	3,054,255	0.3124086669%
Salem County	71703	Salem	628,460	0.0642828941%
Woodstown Borough	48500	Salem	207,576	0.0212321962%
Bedminster Township	42300	Somerset	487,045	0.0498180667%
Bernards Township	53000	Somerset	1,231,847	0.1260011620%
Bernardsville Boro	42200	Somerset	511,738	0.0523438241%
Bound Brook Borough	43400	Somerset	687,807	0.0703532835%
Branchburg Township	55800	Somerset	772,038	0.0789689670%
Bridgewater Twp	59700	Somerset	2,205,409	0.2255832881%
Far Hills Borough	65200	Somerset	151,183	0.0154639608%
Franklin Township (Somerset)	59600	Somerset	3,394,144	0.3471746800%
Green Brook Township	61900	Somerset	605,626	0.0619472871%
Hillsborough Township	51200	Somerset	1,678,336	0.1716709025%
Manville Borough	41000	Somerset	774,746	0.0792459585%
Montgomery Township	68700	Somerset	848,495	0.0867894763%
North Plainfield Borough	21300	Somerset	2,368,719	0.2422876757%
Peapack & Gladstone Borough	60400	Somerset	219,697	0.0224720093%
Raritan Borough	46100	Somerset	485,734	0.0496839692%
Somerset County Finance Office	71800	Somerset	3,588,502	0.3670548549%
Somerset County Finance Office	71803	Somerset	1,750,762	0.1790790954%
Somerville Borough	21600	Somerset	968,714	0.0990862418%
South Bound Brook Borough	48200	Somerset	379,882	0.0388567520%
Warren Township	51300	Somerset	965,532	0.0987607665%
Watchung Borough	29800	Somerset	890,605	0.0910967554%
NJ Transit Corporation	62300	Statewide	6,498,762	0.6647347955%
Waterfront Comm of NY Harbor	60600	Statewide	50,852	0.0052014667%
Andover Township	63200	Sussex	312,277	0.0319416818%
Byram Township	55900	Sussex	473,877	0.0484711597%
Franklin Borough	65400	Sussex	366,683	0.0375066742%
Hamburg Borough	66000	Sussex	186,243	0.0190501210%
Hardyston Township	66700	Sussex	531,122	0.0543265431%
Hopatcong Borough	47800	Sussex	732,113	0.0748851836%
Newton Town	23600	Sussex	767,146	0.0784685821%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Ogdensburg Borough	69500	Sussex	\$ 163,859	0.0167605428%
Sparta Township	47500	Sussex	952,640	0.0974420906%
Stanhope Borough	72900	Sussex	239,590	0.0245067922%
Sussex County	71903	Sussex	2,684,243	0.2745614814%
Vernon Township	54600	Sussex	874,372	0.0894363407%
Berkeley Heights Township	49300	Union	816,603	0.0835273592%
Clark Township	52600	Union	995,058	0.1017808740%
Cranford Township	25401	Union	1,511,527	0.1546086149%
Cranford Township	25402	Union	711,156	0.0727415680%
Elizabeth City	21001	Union	8,968,175	0.9173220953%
Elizabeth City	21002	Union	6,880,790	0.7038110541%
Fanwood Borough	31100	Union	537,769	0.0550064407%
Garwood Borough	29700	Union	427,935	0.0437719191%
Hillside Township	34301	Union	1,777,762	0.1818408275%
Hillside Township	34302	Union	1,436,284	0.1469122813%
Kenilworth Borough	31000	Union	769,386	0.0786977036%
Linden City	35900	Union	6,973,859	0.713307446%
Mountainside Borough	39500	Union	705,157	0.0721279521%
New Providence Borough	50300	Union	773,941	0.0791636180%
Plainfield City	20600	Union	5,452,760	0.5577430445%
Rahway City	34100	Union	3,604,001	0.3686401914%
Roselle Borough	21800	Union	2,564,407	0.2623038915%
Roselle Park Borough	25000	Union	925,045	0.0946194981%
Scotch Plains Township	34500	Union	1,391,159	0.1422966087%
Springfield Township (Union)	26200	Union	1,901,309	0.1944780020%
Summit City	28100	Union	2,541,918	0.2600035733%
Union County	72000	Union	6,207,343	0.6349266029%
Union County	72001	Union	1,411,627	0.1443902062%
Union County	72003	Union	6,405,810	0.6552270726%
Union Township (Union)	32600	Union	7,653,891	0.7828887516%
Westfield Town	20800	Union	2,461,163	0.2517434372%
Winfield Township	74100	Union	205,489	0.0210187246%
Belvidere Town	63500	Warren	137,266	0.0140404413%
Blairstown Township	63600	Warren	113,053	0.0115637814%
Greenwich Township (Warren)	65900	Warren	225,449	0.0230603606%
Hackettstown Town	56900	Warren	517,266	0.0529092631%
Independence Twp	60500	Warren	218,096	0.0223082489%
Lopatcong Township	50900	Warren	420,313	0.0429922924%
Mansfield Township (Warren)	54100	Warren	339,041	0.0346792743%
Phillipsburg Town	38800	Warren	1,031,376	0.1054957105%
Pohatcong Township	51900	Warren	379,982	0.0388669807%
Warren Co Bd of Chosen Frhldrs	72103	Warren	1,986,910	0.2032338179%
Washington Twp (Warren)	60700	Warren	747,160	0.0764242866%
Total Employer			977,647,333	100.0000000000%
Total Local Group			1,086,504,333	
Total			\$ 1,236,474,114	

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

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources			
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion
							Total deferred outflows of resources
State Group:							
Employer:							
State of New Jersey			\$ 4,136,942,818	—	152,295,996	60,650,028	3,398,469 216,344,493
Kean University	412		8,458,336	—	311,382	124,004	6,646 442,032
Montclair State University	414		22,738,479	—	837,087	333,360	3,177,054 4,437,501
New Jersey Institute of Technology	62400		23,165,896	—	852,821	339,626	1,459,528 2,651,975
Richard Stockton College of New Jersey	421		9,397,898	—	345,971	137,779	2,327,411 2,811,161
Rowan University	410		17,849,912	—	657,121	261,690	843,114 1,761,925
Rutgers Biomedical	497		24,145,556	—	888,886	353,988	3,406,717 4,649,591
Rutgers Biomedical	498		11,134,934	—	409,918	163,245	3,030,064 3,603,227
Rutgers, The State University of New Jersey	90011		44,949,168	—	1,654,743	658,981	5,071,281 7,385,005
The College of New Jersey	415		6,451,877	—	237,517	94,588	284,528 616,633
William Paterson University of NJ	413		13,426,290	—	494,271	196,837	1,991,962 2,683,070
Palisades Interstate Park Comm	91999	Special Location	10,643,112	—	391,812	156,034	9,097,874 9,645,720
Total State Group			4,329,304,276	—	159,377,525	63,470,160	34,094,648 256,942,333
Local Group:							
Nonemployer (State of New Jersey)			1,838,050,687	—	—	—	—
Employer:							
Abscon City	56600	Atlantic	7,932,323	80,701	680,883	—	661,930 1,423,514
Atlantic City	30801	Atlantic	96,724,527	984,046	8,302,499	—	967,188 10,253,733
Atlantic City	30802	Atlantic	74,856,415	761,566	6,425,416	—	11,378 7,198,360
Atlantic County	70100	Atlantic	72,642,597	739,044	6,235,390	—	3,419,513 10,393,947
Atlantic County	70103	Atlantic	27,982,249	284,683	2,401,900	—	2,216,964 4,903,547
Brigantine City	50201	Atlantic	12,856,146	130,795	1,103,527	—	659,153 1,893,475
Brigantine City	50202	Atlantic	12,622,094	128,413	1,083,437	—	921,987 2,133,837
Buena Borough	58900	Atlantic	1,589,684	16,173	136,453	—	232,233 384,859
Egg Harbor City	59900	Atlantic	4,236,782	43,104	363,671	—	368,921 775,696
Egg Harbor Township	58200	Atlantic	31,276,291	318,195	2,684,649	—	394,980 3,397,824
Galloway Township	53800	Atlantic	19,665,754	200,073	1,688,040	—	1,175,206 3,063,319
Hamilton Township (Atlantic)	59100	Atlantic	18,046,340	183,598	1,549,035	—	1,150,519 2,883,152
Hammonton Town	36500	Atlantic	9,544,084	97,099	819,231	—	407,588 1,323,918
Linwood City	54400	Atlantic	6,048,919	61,540	519,218	—	345,672 926,430
Longport Borough	38700	Atlantic	4,608,233	46,883	395,555	—	280,993 723,431
Margate City	32800	Atlantic	25,772,363	262,200	2,212,211	—	1,076,796 3,551,207
Mullica Township	68900	Atlantic	3,166,621	32,216	271,812	—	176,015 480,043
Northfield City	45400	Atlantic	8,627,379	87,772	740,544	—	106,838 935,154
Pleasantville City	35100	Atlantic	33,535,701	341,182	2,878,589	—	1,749,532 4,969,303
Somers Point City	33500	Atlantic	10,536,472	107,195	904,414	—	552,241 1,563,850
Ventnor City	32100	Atlantic	33,792,175	343,791	2,900,604	—	1,280,801 4,525,196
Allendale Borough	52000	Bergen	6,910,094	70,301	593,139	—	618,236 1,281,676
Alpine Borough	46000	Bergen	6,448,219	66,009	556,926	—	316,196 939,131
Bergen County	70200	Bergen	276,543,726	2,817,541	23,771,893	—	7,657,781 34,247,215
Bergenfield Borough	29000	Bergen	25,189,074	256,266	2,162,143	—	770,193 3,188,602
Bogota Borough	28900	Bergen	6,350,667	64,810	545,119	—	85,522 695,251
Carlstadt Borough	21700	Bergen	15,256,638	155,216	1,309,577	—	2,091,739 3,556,532
Cliffside Park Borough	25300	Bergen	18,421,750	187,417	1,581,259	—	1,402,147 3,170,823
Closter Borough	38400	Bergen	10,101,532	102,770	867,081	—	757,048 1,726,899
Cresskill Borough	31200	Bergen	14,582,635	148,359	1,251,723	—	1,141,075 2,541,157
Demarest Borough	37500	Bergen	6,840,543	69,594	587,169	—	604,952 1,261,715
Dumont Borough	27800	Bergen	15,970,835	162,482	1,370,881	—	129,114 1,662,477
East Rutherford Borough	22100	Bergen	20,365,875	207,196	1,748,136	—	286,015 2,241,347
Edgewater Borough	44300	Bergen	15,556,892	158,271	1,335,350	—	685,956 2,179,577
Elmwood Park Borough	33100	Bergen	21,011,490	213,765	1,803,554	—	1,934,771 3,952,090
Emerson Borough	43500	Bergen	8,051,038	81,909	691,073	—	249,302 1,022,284
Englewood City	27201	Bergen	43,229,005	439,799	3,710,628	—	294,939 4,445,366
Englewood City	27202	Bergen	25,497,867	259,408	2,188,649	—	772,669 3,220,726
Englewood Cliffs Borough	44100	Bergen	14,642,207	148,965	1,256,836	—	1,210,852 2,616,653
Fair Lawn Borough	32300	Bergen	28,713,181	292,119	2,464,640	—	1,401,662 4,158,421
Fairview Borough	26600	Bergen	14,755,302	150,116	1,266,544	—	1,408,626 2,825,286
Fort Lee Borough	42900	Bergen	46,372,151	471,776	3,980,425	—	1,267,340 5,719,541
Franklin Lakes Borough	43900	Bergen	9,351,514	95,139	802,702	—	1,269,936 2,167,777
Garfield City	35800	Bergen	28,014,693	285,013	2,404,684	—	1,024,668 3,714,365
Glen Rock Borough	26900	Bergen	8,934,996	90,902	766,949	—	397,845 1,255,696
Hackensack City	28000	Bergen	105,178,145	1,070,050	9,028,129	—	3,959,976 14,058,155
Harrington Park Borough	44500	Bergen	5,368,729	54,620	460,833	—	475,564 991,017
Hasbrouck Heights Borough	30400	Bergen	15,171,917	154,354	1,302,305	—	1,269,927 2,726,586
Haworth Borough	41500	Bergen	4,922,563	50,081	422,536	—	609,766 1,082,403
Hillsdale Borough	28800	Bergen	8,117,004	82,580	696,736	—	147,894 927,210
Ho-Ho-Kus Borough	29900	Bergen	6,616,304	67,312	567,921	—	516,881 1,152,114
Leonia Borough	23100	Bergen	9,835,092	100,059	844,210	—	281,481 1,225,750
Little Ferry Borough	29500	Bergen	12,666,538	128,866	1,087,252	—	1,104,680 2,320,798
Lodi Borough	41100	Bergen	21,830,118	222,093	1,873,822	—	1,438,826 3,534,741
Lyndhurst Township	24800	Bergen	24,192,339	246,126	2,076,587	—	683,313 3,006,026
Mahwah Township	30600	Bergen	27,286,918	277,609	2,342,215	—	1,616,132 4,235,956
Maywood Borough	37400	Bergen	12,645,942	128,656	1,085,484	—	1,343,681 2,557,821
Midland Park Borough	54000	Bergen	5,905,803	60,084	506,934	—	677,545 1,244,563
Montvale Borough	24300	Bergen	11,782,802	119,875	1,011,395	—	1,340,306 2,471,576
Moonachie Borough	48000	Bergen	8,836,503	89,900	758,495	—	714,479 1,562,874
New Milford Borough	27300	Bergen	14,732,741	149,886	1,264,608	—	148,672 1,563,166
North Arlington Borough	34000	Bergen	13,856,687	140,974	1,189,410	—	924,893 2,255,277
Northvale Borough	48400	Bergen	6,621,730	67,367	568,386	—	537,192 1,172,945
Norwood Borough	43700	Bergen	6,474,503	65,970	555,749	—	409,465 1,031,084
Oakland Borough	49600	Bergen	12,376,970	125,920	1,062,396	—	336,311 1,524,627
Old Tappan Borough	48900	Bergen	6,994,912	71,164	600,419	—	490,485 1,162,068
Oradell Borough	23200	Bergen	9,822,137	99,927	843,098	—	756,176 1,699,201
Palisades Park Borough	35000	Bergen	15,237,219	155,019	1,307,910	—	892,808 2,355,737
Paramus Borough	27400	Bergen	46,016,921	468,162	3,949,934	—	2,212,414 6,630,510
Park Ridge Borough	43200	Bergen	9,221,519	93,817	791,543	—	1,263,552 2,148,912

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
57,893,111	487,781,529	—	19,780,918	565,455,558	329,028,887	5,550	(2,085,783)	326,948,654
118,367	997,311	—	2,589,977	3,705,655	672,728	—	(831,195)	(158,467)
318,206	2,681,064	—	171,091	3,170,361	1,808,489	—	877,354	2,685,843
324,188	2,731,461	—	888,179	3,943,828	1,842,484	—	6,686	1,849,170
131,516	1,108,094	—	1,050,424	2,290,034	747,455	—	(35,782)	711,673
249,795	2,104,660	—	271,182	2,625,637	1,419,680	—	131,732	1,551,412
337,897	2,846,971	—	1,823,020	5,007,888	1,920,400	5,273	389,331	2,315,004
155,824	1,312,906	—	1,362,102	2,830,832	885,609	292,238	157,682	1,335,529
629,027	5,299,898	—	4,906,322	10,835,247	3,575,001	—	(754,030)	2,820,971
90,289	760,732	—	605,019	1,456,040	513,146	—	57,153	570,299
187,890	1,583,076	—	646,414	2,417,380	1,067,851	—	163,411	1,231,262
148,942	1,254,915	—	—	1,403,857	846,493	—	1,923,441	2,769,934
60,585,052	510,462,617	—	34,094,648	605,142,317	344,328,223	303,061	—	344,631,284
—	—	—	—	—	217,714,180	—	—	217,714,180
32,826	2,032,918	43,397	490,946	2,600,087	615,232	—	61,946	677,178
400,269	24,788,826	529,171	35,531,744	61,250,010	7,501,966	(29,047)	(9,277,850)	(1,804,931)
309,773	19,184,407	409,532	24,607,109	44,510,821	5,805,872	—	(6,120,604)	(314,732)
300,612	18,617,044	397,421	2,714,284	22,029,361	5,634,168	13,981	484,899	6,133,048
115,797	7,171,367	153,088	599,282	8,039,534	2,170,307	—	504,516	2,674,823
53,202	3,294,808	70,335	1,216,451	4,634,796	997,124	—	(276,789)	720,335
52,233	2,324,825	69,054	1,235,203	4,591,315	978,971	—	(450,515)	528,456
6,578	407,409	8,697	602,596	1,025,280	123,296	—	(145,024)	(21,728)
17,533	1,085,814	23,179	735,215	1,861,741	328,605	1,455	(132,677)	197,383
129,429	8,015,573	171,110	487,183	8,803,295	2,425,793	—	91,315	2,517,108
81,382	5,039,993	107,590	861,1349	6,090,314	1,525,278	—	(287,766)	1,237,512
74,680	4,624,965	98,730	490,489	5,288,864	1,399,676	—	60,583	1,460,259
39,496	2,445,984	52,215	649,685	3,187,380	740,240	—	(94,739)	645,501
25,032	1,550,233	33,093	682,732	2,291,090	469,155	—	(82,815)	386,340
19,070	1,181,011	25,211	471,344	1,696,636	357,415	—	(104,254)	253,161
106,652	6,605,012	140,998	833,645	7,686,307	1,998,907	—	8,583	2,007,490
13,104	811,550	17,324	739,394	1,581,372	245,603	—	(41,723)	203,880
35,702	2,211,048	47,200	1,155,119	3,449,069	669,141	226	(269,807)	399,560
138,779	8,594,621	183,471	2,883,765	11,800,636	2,801,033	—	(292,642)	2,308,391
43,602	2,700,316	57,644	292,233	3,093,795	817,210	—	304,128	1,121,338
139,840	8,660,351	184,874	333,753	9,318,818	2,620,925	12,715	330,047	2,963,687
28,594	1,770,938	37,804	145,427	1,982,765	535,948	—	117,382	653,330
26,850	1,862,819	35,496	230,533	1,955,698	503,227	476	(10,787)	492,916
1,146,058	70,975,896	1,515,134	14,880,661	88,517,749	21,479,789	1,188	(2,370,864)	19,110,113
104,238	6,455,525	137,807	1,141,616	7,839,186	1,953,668	9,346	—	2,582,000
26,281	1,627,566	34,744	412,612	2,101,203	492,558	—	(139,362)	353,196
63,136	3,910,013	83,468	187	4,056,804	1,183,307	—	606,404	1,789,711
76,234	4,721,177	100,784	2,156,763	7,054,958	1,428,793	—	(344,906)	1,083,867
41,803	2,588,848	55,265	124,418	2,810,334	783,476	272	166,193	949,941
60,346	3,737,278	79,780	45,760	3,923,164	1,131,031	—	636,952	1,767,983
28,308	1,753,113	37,424	396,037	2,214,882	530,553	6,471	(115,181)	421,843
66,091	4,093,049	87,375	1,648,643	5,893,158	1,238,700	—	(280,630)	958,070
84,279	5,219,422	111,420	1,574,125	6,989,246	1,579,580	—	(130,917)	1,446,663
64,378	3,986,963	85,110	588,120	4,724,571	1,206,594	—	46,128	1,252,722
66,950	5,384,882	114,952	114,028	5,700,812	1,629,654	—	644,031	2,273,685
33,317	2,063,342	44,046	931,424	3,072,129	624,439	1,357	(158,230)	467,566
178,892	11,078,848	236,502	906,924	12,401,166	3,352,847	—	(5,130)	3,347,717
105,516	6,534,663	139,496	765,657	7,545,332	1,977,618	—	163,485	2,141,103
60,593	3,752,545	80,106	493,423	4,386,667	1,135,651	—	424,316	1,559,967
118,822	7,358,692	157,087	700,274	8,334,875	2,226,998	12	453,723	2,680,733
61,061	3,781,529	80,725	368,819	4,290,134	1,144,423	—	260,396	1,404,819
191,899	11,884,382	253,698	1,998,927	14,328,906	3,596,630	14,757	(201,853)	3,409,534
38,699	2,396,632	51,161	1,011,170	3,498,202	725,305	594	(96,178)	629,721
115,931	7,179,682	153,266	1,313,314	8,762,193	2,172,823	31,811	13,094	2,217,728
36,975	2,289,885	48,883	1,327,275	3,703,018	692,999	—	(247,330)	445,669
435,252	26,955,343	575,420	983,954	28,949,969	8,157,629	13,083	1,299,363	9,470,075
22,217	1,375,913	29,372	380,760	1,808,262	416,399	—	82,061	498,460
62,785	3,888,300	83,004	635,807	4,669,896	1,176,736	—	11,387	1,188,123
20,371	1,261,568	26,931	782,345	2,091,215	381,795	—	6,602	388,397
33,590	2,080,248	44,407	495,218	2,653,463	629,556	—	(245,163)	384,393
27,380	1,695,645	36,197	696,304	2,455,526	513,161	—	(141,567)	371,594
40,700	2,520,564	53,807	111,907	2,726,978	762,811	—	69,097	831,908
52,417	3,246,215	69,297	277,879	3,645,808	982,418	—	278,560	1,260,978
90,338	5,594,682	119,431	561,613	6,366,064	1,693,147	—	188,139	1,881,286
100,114	6,200,079	132,354	720,472	7,153,019	1,876,361	—	(49,245)	1,827,116
112,920	6,993,166	149,284	1,072,511	8,327,881	2,116,377	—	(39,178)	2,077,199
52,332	3,240,937	69,185	401,400	3,763,854	980,821	5,938	323,977	1,310,736
24,440	1,513,555	32,310	273,914	1,844,219	458,055	—	77,290	535,345
48,760	3,019,729	64,463	—	3,132,952	913,876	1,253	486,400	1,401,529
36,565	2,264,643	48,344	521,773	2,871,328	685,360	—	168,553	853,913
60,968	3,775,747	80,601	520,569	4,437,885	1,142,673	—	(138,604)	1,004,069
57,342	3,551,230	75,809	766,567	4,450,948	1,074,726	—	50,178	1,124,904
27,402	1,697,035	36,227	14,449	1,775,113	513,582	—	199,550	713,132
26,793	1,659,303	35,421	527,081	2,248,598	502,163	—	4,511	506,674
51,219	3,172,004	67,713	896,119	4,187,055	959,959	12,909	(111,957)	860,911
28,947	1,792,675	38,269	—	1,859,891	542,526	273	179,399	722,198
40,646	2,517,244	53,736	251,592	2,863,218	761,806	—	92,163	853,969
63,055	3,905,036	83,361	105,139	4,156,591	1,181,801	—	417,388	1,599,189
190,429	11,793,342	251,754	482,719	12,718,244	3,569,078	—	813,462	4,382,540
38,161	2,363,316	50,450	468,470	2,920,397	715,222	—	235,374	950,596

(Continued)

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Deferred outflows of resources		Total deferred outflows of resources
					Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	
Ramsey Borough	36800	Bergen	\$ 15,428,336	156,963	1,324,315	—	1,530,426
Ridgefield Borough	27500	Bergen	13,425,276	136,585	1,152,379	—	1,740,363
Ridgefield Park Village	35200	Bergen	13,014,114	132,402	1,117,087	—	1,131,131
Ridgewood Village	32000	Bergen	39,642,530	403,311	3,402,778	—	347,721
River Edge Borough	20100	Bergen	10,534,894	107,179	904,279	—	1,232,226
River Vale Township	48300	Bergen	11,398,243	115,962	978,386	—	421,733
Rochelle Park Township	42800	Bergen	9,587,227	97,538	822,934	—	120,556
Rutherford Borough	31600	Bergen	17,946,961	182,587	1,540,505	—	893,203
Saddle Brook Township	24400	Bergen	15,150,104	154,133	1,300,433	—	1,189,533
Saddle River Borough	50400	Bergen	10,567,130	107,507	907,046	—	146,750
South Hackensack Township	50600	Bergen	8,203,109	83,456	704,127	—	1,891,433
Tearneck Township	21500	Bergen	79,974,760	813,639	6,864,757	—	2,332,173
Tenafly Borough	31400	Bergen	17,743,844	180,520	1,523,070	—	1,043,450
Upper Saddle River Borough	48800	Bergen	8,910,981	90,658	764,888	—	407,500
Walwick Borough	49001	Bergen	7,911,949	80,494	679,134	—	499,403
Wallington Borough	34600	Bergen	10,474,644	106,566	899,107	—	279,386
Washington Township (Bergen)	46900	Bergen	10,409,384	105,902	893,506	—	946,209
Westwood Borough	40200	Bergen	12,117,879	123,384	1,040,157	—	376,763
Woodcliff Lake Borough	47000	Bergen	7,837,554	79,737	672,749	—	56,462
Wood-Ridge Borough	33300	Bergen	12,725,362	129,464	1,092,301	—	1,113,854
Wyckoff Township	47200	Bergen	11,189,160	113,835	960,439	—	274,847
Beverly City_Municipal Bldg	36600	Burlington	2,238,483	22,774	192,144	—	738,304
Bordentown City	37900	Burlington	3,557,505	36,193	305,364	—	349,078
Bordentown Fire District #1	63800	Burlington	1,333,168	13,563	114,435	—	210,097
Bordentown Twp	52200	Burlington	7,705,961	78,398	661,455	—	814,861
Bordentown Twp Fire District 2	63700	Burlington	2,658,392	27,046	228,187	—	293,135
Burlington City	41300	Burlington	10,906,471	110,959	936,174	—	237,246
Burlington County/Payroll Dept	70300	Burlington	50,601,085	514,800	4,343,422	—	4,858,222
Burlington County/Payroll Dept	70303	Burlington	11,925,641	121,328	1,023,656	—	332,107
Burlington Township	54500	Burlington	15,852,218	161,276	1,360,700	—	383,882
Chesterfield Township	76000	Burlington	2,527,179	25,711	216,924	—	317,181
Chesterfield-Hanl. Fire Dist. #1	85202	Burlington	633,919	6,449	54,413	—	108,384
Cinnaminson Township	29200	Burlington	9,337,603	94,998	801,508	—	811,434
Cinnaminson Twp Fire Dist #1	64200	Burlington	4,934,730	50,204	423,580	—	874,814
Delanco Township	45300	Burlington	3,715,030	37,796	318,885	—	719,307
Delran Township	61700	Burlington	11,687,506	118,905	1,003,215	—	139,128
Eastampton Township	59000	Burlington	5,257,613	53,489	451,295	—	370,101
Edgewater Park Township	61800	Burlington	4,002,259	40,718	343,540	—	821,966
Evesham Township	55200	Burlington	42,817,913	435,616	3,675,342	—	2,616,859
Florence Township	36300	Burlington	9,709,291	98,779	833,412	—	945,916
Florence Twp. Fire Dist. #1	77600	Burlington	1,670,530	16,995	143,392	—	605,952
Lumberton Township	61400	Burlington	6,210,125	63,180	533,056	—	580,560
Mansfield Township (Burlington)	68300	Burlington	3,943,975	40,125	338,537	—	732,628
Maple Shade Township	29300	Burlington	11,873,751	120,800	1,019,202	—	483,253
Medford Lakes Borough	62900	Burlington	2,509,102	25,527	215,373	—	473,514
Medford Township	49500	Burlington	14,305,482	145,540	1,227,933	—	710,903
Moorestown Township	39600	Burlington	13,464,916	136,988	1,155,782	—	330,853
Mount Holly Township	39800	Burlington	8,122,402	82,635	697,199	—	1,123,445
Mount Laurel Fire District #1	75300	Burlington	15,433,125	157,012	1,324,726	—	1,458,831
Mount Laurel Township	49900	Burlington	26,255,470	267,115	2,253,679	—	2,315,657
New Hanover Township	69200	Burlington	274,841	2,796	—	—	349,318
North Hanover Township	69300	Burlington	1,599,885	16,277	137,329	—	229,807
Palmyra Borough	38300	Burlington	4,791,240	48,745	411,263	—	413,521
Pemberton Borough	69700	Burlington	1,465,392	14,908	125,784	—	280,100
Pemberton Township	62800	Burlington	14,202,422	144,491	1,219,087	—	305,907
Riverside Township	25100	Burlington	5,194,664	52,849	445,892	—	279,781
Riverton Borough	37100	Burlington	1,649,879	16,785	141,620	—	632,881
Springfield Township (Burl.)	72800	Burlington	2,446,638	24,891	210,011	—	197,386
Westampton Township	62200	Burlington	11,514,161	117,142	988,336	—	1,310,849
Willingboro Township	49100	Burlington	31,773,876	323,258	2,727,360	—	1,864,592
Audubon Borough	23400	Camden	5,935,270	60,384	509,463	—	622,281
Barrington Borough	48100	Camden	4,843,185	49,273	415,722	—	12,095
Bellmawr Borough	37300	Camden	7,974,456	81,130	684,500	—	1,289,408
Berlin Borough	52800	Camden	5,953,900	60,573	511,062	—	642,883
Berlin Township	52300	Camden	6,043,133	61,481	518,722	—	235,488
Brooklawn Borough	47300	Camden	1,765,645	17,963	151,557	—	153,261
Camden City	21201	Camden	—	—	—	—	—
Camden City	21202	Camden	62,798,426	638,892	5,390,400	—	593,048
Camden Co Bd of Chosen Frlhdrs	70401	Camden	119,965,461	1,220,492	10,297,421	—	2,078,147
Camden Co Bd of Ch Freeholders	70403	Camden	32,234,076	327,940	2,766,862	—	839,751
Camden Co. Ch. of Freeholders	70402	Camden	341,209	3,471	29,288	—	18,674
Camden County Regional Police	70404	Camden	88,788,300	903,305	7,621,281	—	26,072,702
Cherry Hill Fire Dist 13	75800	Camden	35,423,811	360,391	3,040,658	—	743,647
Cherry Hill Township	33000	Camden	51,882,322	527,835	4,453,399	—	1,086,376
Chesilhurst Borough	59800	Camden	1,992,610	20,272	171,039	—	260,896
Clementon Borough	64400	Camden	3,598,489	36,610	308,882	—	332,782
Collingswood Borough	25801	Camden	7,076,685	71,996	607,438	—	254,234
Collingswood Borough	25802	Camden	5,019,049	51,062	430,818	—	304,418
Gibbsboro Borough	65600	Camden	1,784,192	18,152	153,149	—	584,272
Gloucester City	32200	Camden	17,757,948	180,664	1,524,281	—	1,043,381
Gloucester Township	48600	Camden	51,704,118	526,022	4,438,103	—	3,930,614
Gloucester Twp Fire District 2	75900	Camden	1,679,900	17,091	144,197	—	236,129
Gloucester Twp Fire District 4	65700	Camden	1,249,347	12,710	107,240	—	450,780
Gloucester Twp Fire District 5	77000	Camden	1,434,388	14,933	123,123	—	47,853
Gloucester Twp Fire District 6	76100	Camden	627,234	6,381	53,840	—	31,500
Haddon Heights Borough	40500	Camden	5,333,061	54,257	457,771	—	477,751
Haddon Township	22200	Camden	9,930,650	101,031	852,413	—	851,986
Haddon Twp Fire District 1	85102	Camden	500,118	5,088	42,928	—	173,840

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
63,846	3,954,016	84,407	526,739	4,629,008	1,196,624	—	148,850	1,345,474
55,557	3,440,666	73,448	1,267,986	4,837,657	1,041,266	—	(23,463)	1,017,803
53,855	3,335,293	71,199	1,420,058	4,880,405	1,009,376	29,703	49,826	1,088,905
164,050	10,159,696	216,881	1,735,320	12,275,947	3,074,679	—	(325,348)	2,749,331
43,596	2,699,912	57,635	508,107	3,309,250	817,088	—	38,475	855,563
47,166	2,921,173	62,359	90,260	3,120,961	884,049	2,408	160,987	1,047,444
39,674	2,457,041	52,451	450,029	2,999,195	743,586	—	(94,233)	649,353
74,269	4,599,496	98,186	784,604	5,556,555	1,391,968	7,714	(107,466)	1,292,216
62,695	3,882,710	82,885	1,063,097	5,091,387	1,175,044	—	(138,009)	1,037,035
43,729	2,708,173	57,812	200,730	3,010,444	819,588	11,198	(43,205)	787,581
33,946	2,102,315	44,878	1,012,929	3,194,068	636,234	—	33,466	669,700
330,954	20,496,150	437,534	3,165,699	24,430,337	6,202,852	—	(126,768)	6,076,084
73,428	4,547,441	97,075	744,007	5,461,951	1,376,215	61,942	(36,730)	1,401,427
36,876	2,283,731	48,751	459,343	2,828,701	691,137	—	104,856	795,993
32,742	2,027,696	43,286	730,404	2,834,128	613,652	—	(66,942)	546,710
43,347	2,684,471	57,306	73,833	2,858,957	812,415	—	38,424	850,839
43,076	2,667,745	56,949	306,733	3,074,503	807,353	—	83,505	890,858
50,147	3,105,603	66,296	937,237	4,159,283	939,864	—	(163,717)	776,147
32,434	2,008,630	42,879	761,1972	2,845,915	607,882	—	(237,172)	370,710
52,661	3,261,291	69,619	773,584	4,157,155	986,981	—	262,802	1,249,783
46,303	2,867,589	61,215	470,687	3,445,794	867,833	—	(96,843)	770,990
9,263	573,684	12,247	34,445	629,639	173,817	776	149,801	324,194
14,722	911,727	19,463	263,974	1,209,886	275,921	3,285	(70,622)	208,584
5,517	341,668	7,294	25,698	380,177	103,401	—	57,710	161,111
31,889	1,974,910	42,159	743,282	2,792,240	597,677	11,124	146,919	755,720
11,001	681,300	14,544	241,800	948,645	206,185	—	65,871	272,056
45,134	2,795,140	59,668	1,016,868	3,916,810	845,907	19,830	(107,877)	757,860
209,399	12,968,185	276,834	10,130,051	23,584,469	3,924,626	151,308	(2,899,804)	1,176,130
49,351	3,056,336	65,244	1,403,917	4,574,848	924,954	—	(224,258)	700,696
65,600	4,062,650	86,726	446,515	4,661,491	1,229,500	—	5,523	1,235,023
10,458	647,672	13,826	221,388	893,344	196,008	—	(71,745)	124,263
2,623	162,463	3,468	3,457	172,011	49,167	—	42,340	91,507
38,641	2,393,067	51,085	523,601	3,006,394	724,226	—	61,544	785,770
20,421	1,264,686	26,997	105,267	1,417,371	382,738	—	175,369	558,107
15,374	952,098	20,325	467,862	1,455,659	288,138	—	73,202	361,340
48,366	2,995,306	63,941	344,665	3,452,278	906,484	—	(53,770)	852,714
21,757	1,347,435	28,764	93,570	1,491,526	407,781	—	146,343	554,124
16,562	1,025,710	21,896	121,103	1,185,271	310,416	—	158,709	469,125
177,191	10,973,492	234,253	1,733,324	13,118,260	3,320,962	—	46,736	3,367,698
40,179	2,488,324	53,119	11,499	2,593,121	753,054	—	290,307	1,043,361
6,913	428,128	9,139	—	444,180	129,566	—	189,668	319,234
25,699	1,591,548	33,975	54,107	1,705,329	481,658	—	233,251	714,909
16,321	1,010,773	21,577	598,437	1,647,108	305,895	—	2,218	308,113
49,136	3,043,037	64,960	1,234,386	4,391,519	920,930	—	(194,349)	726,581
10,383	643,040	13,727	143,537	810,687	194,606	—	34,681	229,287
59,199	3,666,248	78,264	216,413	4,020,124	1,109,535	—	183,341	1,292,876
55,721	3,450,826	73,665	921,280	4,501,492	1,044,341	420	(232,944)	811,817
33,612	2,081,632	44,437	305,143	2,464,824	629,974	—	215,717	845,691
63,866	3,955,244	84,433	193,277	4,296,820	1,196,995	—	609,654	1,806,649
108,651	6,728,824	143,641	1,086,218	8,067,334	2,036,377	7,802	248,058	2,292,237
1,137	70,437	1,504	434,763	507,841	21,317	—	(58,571)	(37,254)
6,621	410,023	8,753	371,856	797,253	124,087	—	(94,160)	29,927
19,827	1,227,912	26,212	581,582	1,855,533	371,609	—	57,374	428,983
6,064	375,555	8,017	24,555	414,191	113,656	—	73,412	187,068
58,773	3,639,836	77,700	2,889,717	6,666,026	1,101,542	—	(511,667)	589,875
21,497	1,331,303	28,420	1,204,765	2,585,985	402,899	—	(819,114)	(416,215)
6,828	422,835	9,026	336,158	774,847	127,965	195	15,341	143,501
10,125	627,031	13,385	38,692	689,233	189,762	—	42,847	232,609
47,648	2,950,881	62,993	214,440	3,275,962	893,040	—	291,747	1,184,787
131,488	8,143,096	173,832	1,727,966	10,176,382	2,464,386	—	(10,845)	2,453,541
24,562	1,521,107	32,471	459,230	2,037,370	460,340	—	68,625	528,965
20,042	1,241,225	26,497	234,550	1,522,314	375,638	6,925	(54,220)	328,343
33,000	2,043,715	43,628	678,291	2,798,634	618,500	—	190,422	808,922
24,639	1,525,882	32,573	122,626	1,705,720	461,785	—	107,802	569,587
25,008	1,548,751	33,061	132,444	1,739,264	468,706	—	6,876	475,582
7,307	452,504	9,660	440,396	909,867	136,944	—	(154,006)	(17,062)
—	—	—	18,931,732	18,931,732	—	—	(15,268,525)	(15,268,525)
259,875	16,094,152	343,564	8,322,975	25,020,566	4,870,653	—	(1,597,344)	3,273,309
496,445	30,745,077	656,320	9,075,087	40,972,929	9,304,535	—	(1,479,297)	7,825,238
133,392	8,261,037	176,350	1,754,543	10,325,322	2,500,079	56,144	(41,887)	2,514,336
1,412	87,446	1,867	1,568	92,293	26,464	—	7,868	34,332
367,427	22,754,909	485,752	4,064,125	27,672,213	6,886,431	81,520	13,953,813	20,921,764
146,592	9,078,511	193,800	2,050,701	11,469,604	2,747,475	—	(78,162)	2,669,313
214,701	13,296,543	283,843	2,103,968	15,899,055	4,023,999	—	(178,224)	3,845,775
8,246	510,672	10,901	264,090	793,909	154,547	—	(83,829)	70,718
14,891	922,230	19,667	289,666	1,246,474	279,099	—	(30,071)	249,028
29,285	1,813,632	38,716	379,289	2,260,922	548,868	—	(201,207)	347,661
20,770	1,286,296	27,459	13,917	1,348,442	389,278	—	127,705	516,983
7,383	457,258	9,761	55,554	529,956	138,382	1,262	152,903	292,547
73,487	4,551,055	97,152	872,558	5,594,252	1,377,309	—	247,455	1,624,764
213,964	13,250,873	282,868	—	13,747,705	4,010,178	—	1,720,021	5,730,199
6,952	430,529	9,191	21,802	468,474	130,293	—	52,565	182,858
5,170	320,186	6,835	—	332,191	96,899	—	129,969	226,868
5,936	367,609	7,847	137,977	519,369	111,251	—	(18,952)	92,299
2,596	160,749	3,432	331,754	498,531	48,648	11,268	(48,281)	11,635
22,069	1,366,771	29,177	410,058	1,828,075	413,633	—	45,013	458,646
41,095	2,545,054	54,330	440,539	3,081,018	770,222	—	74,764	844,986
2,070	128,172	2,736	12,432	145,410	38,789	—	49,297	88,086

(Continued)

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Deferred outflows of resources		Total deferred outflows of resources
					Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	
Haddonfield Borough	38600	Camden	\$ 7,961,431	80,997	683,382	—	466,518 1,230,897
Hi-Nella Borough	77100	Camden	99,752	1,015	8,562	—	95,894 105,471
Laurel Springs Borough	67800	Camden	2,139,228	21,764	183,624	—	387,081 592,469
Lawnside Borough	68000	Camden	1,721,907	17,518	147,803	—	330,109 495,430
Lindenwold Borough	55300	Camden	14,337,220	145,863	1,230,657	—	655,346 2,031,866
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—	—	—	—
Magnolia Borough	60800	Camden	3,634,669	36,978	311,987	—	286,716 635,681
Merchantville Borough	38900	Camden	4,165,099	42,374	357,518	—	192,172 592,064
Mount Ephraim Borough	37200	Camden	4,084,959	41,559	350,639	—	577,224 969,422
Oaklyn Borough	33600	Camden	3,457,435	35,175	296,774	—	171,237 503,186
Pennsauken Township	20900	Camden	35,058,837	356,678	3,009,329	—	449,598 3,815,605
Pine Hill Borough	55100	Camden	6,613,550	67,284	567,684	—	298,921 933,889
Pine Hill Fire District 1	77200	Camden	298,191	3,034	25,596	—	6,472 35,102
Pine Valley Borough	70000	Camden	159,324	1,621	13,676	—	47,972 63,269
Runnemede Borough	38500	Camden	5,790,410	58,910	497,029	—	496,127 1,052,066
Somerdale Borough	61000	Camden	5,057,818	51,457	434,146	—	370,540 856,143
Stratford Borough	61500	Camden	5,215,550	53,061	447,685	—	514,651 1,015,397
Voorhees Fire District	76300	Camden	7,392,136	75,005	634,515	—	671,852 1,381,572
Voorhees Township	53100	Camden	18,234,592	185,513	1,565,194	—	1,019,161 2,769,868
Waterford Township	53200	Camden	7,035,245	71,574	603,881	—	702,383 1,377,838
Winslow Township	53500	Camden	29,327,639	298,370	2,517,383	—	990,086 3,805,839
Winslow Twp Fire District 1	79902	Camden	5,729,066	58,286	491,763	—	2,048,123 2,598,172
Woodlynne Borough	51400	Camden	797,410	8,113	68,447	—	179,737 256,297
Avalon Borough	57400	Cape May	6,653,163	67,687	571,085	—	775,624 1,414,396
Cape May City	44400	Cape May	11,953,877	121,615	1,026,080	—	440,632 1,588,327
Cape May County	70500	Cape May	44,976,588	457,578	3,860,635	—	3,329,521 7,647,734
Lower Township	57600	Cape May	14,988,385	152,487	1,286,551	—	316,977 1,756,015
Middle Township	57900	Cape May	16,800,993	170,928	1,442,139	—	805,756 2,418,823
North Wildwood City	26000	Cape May	12,246,490	124,592	1,051,196	—	1,581,813 2,757,601
Ocean City	20700	Cape May	48,854,028	497,026	4,193,461	—	294,156 4,984,643
Sea Isle City	57700	Cape May	8,515,460	86,634	730,938	—	390,950 1,208,522
Stone Harbor Borough	57500	Cape May	3,928,320	39,966	337,193	—	248,591 625,750
West Wildwood Borough	59200	Cape May	1,059,240	10,776	90,922	—	721,592 823,290
Wildwood City	34900	Cape May	20,857,716	212,200	1,790,354	—	2,653,880 4,656,434
Wildwood Crest Borough	53700	Cape May	5,595,320	56,925	480,283	—	64,278 601,486
Bridgeton City	36200	Cumberland	25,201,185	256,389	2,163,183	—	200,467 2,620,039
Cumberland County	70600	Cumberland	42,305,711	430,405	3,631,376	—	3,032,233 7,094,014
Cumberland County	70603	Cumberland	11,340,456	115,374	973,426	—	648,326 1,737,126
Millville City	22600	Cumberland	22,693,895	230,881	1,947,966	—	367,248 2,546,095
Vineland City	26500	Cumberland	53,810,917	547,456	4,618,943	—	766,739 5,933,138
Bellerville Township	35400	Essex	73,682,931	749,628	6,324,688	—	5,338,872 12,413,188
Bloomfield Township	32700	Essex	78,119,079	794,760	6,705,472	—	4,743,110 12,243,342
Caldwell Borough	40800	Essex	8,990,360	91,465	771,701	—	640,056 1,503,222
Cedar Grove Township	28700	Essex	14,606,635	148,803	1,253,783	—	1,272,486 2,674,872
East Orange City	23800	Essex	130,900,099	1,331,738	11,236,012	—	4,007,168 16,574,918
Essex County	70700	Essex	376,231,404	3,827,864	32,294,404	—	25,772,492 61,894,560
Essex County College	62700	Essex	1,588,549	16,161	136,356	—	278,867 431,384
Essex Fells Borough	27900	Essex	5,493,658	55,891	471,657	—	316,511 843,959
Fairfield Township (Essex)	36700	Essex	14,580,434	148,337	1,251,534	—	922,070 2,321,941
Glen Ridge Borough	25500	Essex	8,367,541	85,129	718,241	—	521,061 1,324,431
Irvington Township	29100	Essex	103,164,026	1,049,559	8,855,244	—	1,859,588 11,764,391
Livingston Township	36000	Essex	33,272,375	338,503	2,855,986	—	2,219,994 5,414,483
Maplewood Township	23900	Essex	42,953,582	436,997	3,686,987	—	1,956,298 6,080,282
Millburn Township	26300	Essex	42,772,638	435,156	3,671,456	—	1,712,104 5,817,716
Montclair Township	28300	Essex	80,858,703	822,632	6,940,632	—	2,440,264 10,203,528
Newark City	21101	Essex	413,912,613	4,211,021	35,528,829	—	18,650,558 58,390,408
Newark City	21102	Essex	250,522,662	2,548,741	21,504,000	—	4,445,984 28,498,725
North Caldwell Borough	38000	Essex	7,023,203	714,52	602,847	—	451,915 1,126,214
Nutley Township	32500	Essex	42,395,540	431,319	3,639,087	—	2,105,233 6,175,639
Orange City	24900	Essex	65,948,366	669,921	5,652,196	—	7,538,183 13,860,300
Roseland Borough	43600	Essex	10,951,260	111,415	940,018	—	392,076 1,443,509
South Orange Village	35600	Essex	35,413,098	360,282	3,039,738	—	3,250,420 6,650,440
Verona Township	34200	Essex	12,340,803	125,552	1,059,292	—	526,409 1,711,253
West Caldwell Township	36100	Essex	11,393,094	115,910	977,944	—	130,299 1,224,153
West Orange Township	24700	Essex	75,812,221	771,290	6,507,459	—	3,768,535 11,047,284
Clayton Borough	64300	Gloucester	5,002,883	50,898	429,430	—	134,078 614,406
Deptford Township	63000	Gloucester	22,963,713	233,626	1,971,126	—	1,951,601 4,156,353
Deptford Twp Fire District	64900	Gloucester	4,646,864	47,276	398,871	—	393,085 839,232
East Greenwich Township	59300	Gloucester	5,512,150	56,079	473,144	—	305,785 835,008
Elk Township	60900	Gloucester	3,603,499	36,661	309,312	—	160,715 506,688
Franklin Township (Gloucester)	56500	Gloucester	7,126,305	72,501	611,697	—	408,965 1,093,163
Glassboro Borough	45201	Gloucester	16,479,576	167,658	1,414,550	—	552,130 2,134,338
Glassboro Borough	45202	Gloucester	1,577,601	16,050	135,416	—	382,734 534,200
Gloucester County	70800	Gloucester	41,845,455	425,723	3,591,869	—	— 4,017,592
Gloucester County	70803	Gloucester	14,681,460	149,365	1,260,206	—	— 2,182,358 3,591,929
Greenwich Township (Gloucester)	45000	Gloucester	5,570,711	56,675	478,171	—	157,239 692,085
Harrison Township (Gloucester)	60000	Gloucester	5,683,283	59,855	505,001	—	428,254 993,110
Logan Township	57000	Gloucester	7,284,439	74,110	625,271	—	547,552 1,246,933
Mantua Township	68400	Gloucester	10,054,126	102,288	863,011	—	634,859 1,600,158
Monroe Township (Gloucester)	45100	Gloucester	25,984,739	264,361	2,230,440	—	2,142,912 4,637,713
Newfield Borough	74700	Gloucester	1,552,687	15,797	133,277	—	46,688 195,762
Paulsboro Borough	39100	Gloucester	5,484,205	55,795	470,745	—	211,525 738,065
Pitman Borough	41200	Gloucester	5,304,603	53,967	455,329	—	459,804 969,100
South Harrison Township	72600	Gloucester	1,280,226	13,025	109,890	—	246,654 365,569
Washington Twp (Gloucester)	49400	Gloucester	26,017,529	264,694	2,233,255	—	648,041 3,145,990
Washington Twp Bd of Fire Comm	78700	Gloucester	6,600,609	67,153	566,573	—	721,386 1,355,112
Wenonah Borough	73900	Gloucester	1,845,577	18,776	158,418	—	301,208 478,402
West Deptford Township	47900	Gloucester	15,915,831	161,923	1,366,160	—	1,154,537 2,682,620

Deferred inflows of resources				Pension expense			
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion
32,946	2,040,377	43,556	71,045	2,187,924	617,490	—	98,677
413	25,565	546	—	26,524	7,737	—	20,274
8,853	548,247	11,704	139,903	708,707	165,919	—	87,560
7,126	441,295	9,420	67,324	525,165	133,551	—	41,257
59,331	3,674,382	78,438	67,504	3,879,655	1,111,996	—	259,985
—	—	—	13,354	13,354	—	—	(8,822)
15,041	931,503	19,885	200,622	1,167,051	281,905	221	51,498
17,236	1,067,443	22,787	978,294	2,085,760	323,046	226	(104,252)
16,905	1,046,905	22,348	494,363	1,580,521	316,830	—	37,537
14,308	886,081	18,915	456,295	1,375,599	268,159	—	(97,673)
145,082	8,984,975	191,804	2,980,070	12,301,931	2,719,168	49,912	(944,764)
27,368	1,694,939	36,182	242,616	2,001,105	512,948	—	118,137
1,234	76,421	1,631	1,592	80,878	23,128	—	2,230
659	40,832	872	112,442	154,805	12,357	—	(28,249)
23,962	1,483,982	31,679	356,299	1,895,922	449,105	1,631	(56,954)
20,930	1,296,231	27,671	16,539	1,361,371	392,285	—	124,922
21,583	1,336,655	28,534	397,460	1,784,232	404,519	—	67,058
30,590	1,894,477	40,442	403,233	2,368,742	573,335	—	106,260
75,459	4,673,211	99,760	508,252	5,356,682	1,414,277	—	35,622
29,113	1,803,012	38,489	658,860	2,529,474	545,654	—	(47,111)
121,365	7,516,168	160,449	661,054	8,459,036	2,274,655	—	362,601
23,708	1,468,261	31,343	365,452	1,888,764	444,347	—	433,994
3,300	204,362	4,363	207,091	419,116	61,847	—	22,110
27,532	1,705,091	36,399	293,745	2,062,767	516,020	—	48,191
49,468	3,063,572	65,399	775,837	3,964,276	927,144	4,348	(24,019)
186,124	11,526,723	246,063	479,011	12,437,921	3,488,389	—	640,317
62,025	3,841,264	82,000	143,323	4,128,612	1,162,501	—	149,530
69,526	4,305,804	91,917	773,696	5,240,943	1,303,087	—	(17,484)
50,679	3,138,564	66,999	836,351	4,092,593	949,839	—	182,179
202,169	12,520,444	267,276	978,751	13,968,640	3,789,124	—	(55,106)
35,239	2,182,365	46,587	123,041	2,387,232	660,460	—	63,905
16,256	1,006,761	21,491	1,296,465	2,342,973	304,681	—	(184,175)
4,383	271,465	5,795	124,844	406,487	82,155	44,495	195,862
86,314	5,345,473	114,111	182,606	5,728,504	1,617,727	—	671,569
23,155	1,433,984	30,611	567,091	2,054,841	433,974	2,095	(267,652)
104,288	6,458,629	137,873	1,807,574	8,508,364	1,954,607	—	(331,457)
175,071	10,842,223	231,451	1,811,444	13,060,189	3,281,236	2,382	1,097,677
46,929	2,906,363	62,043	788,986	3,804,321	879,567	—	(28,571)
93,913	5,816,054	124,156	2,924,468	8,958,611	1,760,141	21,202	(637,763)
222,682	13,790,809	294,394	2,563,038	16,870,923	4,173,581	211,864	(81,417)
304,917	18,883,663	403,112	—	19,591,692	5,714,857	—	2,101,361
323,275	20,020,571	427,382	6,687,592	27,458,820	6,058,925	—	(1,370,705)
37,204	2,304,074	49,185	269,395	2,659,858	697,293	—	189,802
60,446	3,743,429	79,912	658,695	4,542,482	1,132,892	—	124,914
541,695	33,547,435	716,142	6,365,013	41,170,285	10,152,627	39,955	(984,797)
1,556,934	96,421,614	2,058,327	4,912,935	104,949,810	29,180,552	34,139	3,676,781
6,574	407,118	8,691	339,365	761,748	123,208	—	16,104
22,734	1,407,930	30,055	434,968	1,895,687	426,089	—	1,762
60,337	3,736,714	79,768	852,489	4,729,308	1,130,860	12,358	37,334
34,627	2,144,456	45,778	857,012	3,081,873	648,987	—	(218,808)
426,917	28,439,159	564,401	5,345,931	32,776,408	8,001,414	14,295	(762,536)
137,689	8,527,135	182,030	1,351,826	10,198,680	2,580,609	—	(46,765)
177,752	11,008,262	234,995	332,705	11,753,714	3,331,485	594	420,336
177,003	10,961,889	234,005	2,139,577	13,512,474	3,317,451	—	298,653
334,612	20,722,690	442,370	168,334	21,668,006	6,271,411	430,740	479,659
1,712,865	10,678,655	2,264,483	30,788,783	140,844,786	32,103,107	133,590	(11,389,609)
1,036,722	64,204,633	1,370,586	4,755,116	71,367,057	19,430,567	—	(185,939)
29,064	1,799,926	38,423	—	1,867,413	544,720	—	190,454
175,443	10,865,245	231,942	1,048,338	12,320,968	3,288,203	45,899	139,929
272,496	16,875,800	360,250	1,546,193	19,054,739	5,107,207	19,727	1,522,678
45,319	2,806,619	59,913	254,438	3,166,289	849,381	3,731	(17,819)
146,548	9,075,766	193,742	2,510,293	11,926,349	2,746,644	87,245	(90,947)
51,069	3,162,735	67,515	455,022	3,736,341	957,154	—	(54,824)
47,147	2,919,853	62,331	941,021	3,970,352	883,650	—	(146,571)
313,729	19,429,364	414,762	407,197	20,565,052	5,880,005	—	787,510
20,703	1,282,152	27,370	379,968	1,710,193	388,024	—	(112,691)
95,029	5,885,203	125,632	378,161	6,484,025	1,781,068	—	495,052
19,230	1,190,911	25,423	93,084	1,328,648	360,411	—	92,095
22,811	1,412,669	30,156	801,080	2,266,716	427,523	5,799	(292,210)
14,912	923,515	19,714	100,093	1,058,234	279,488	—	(5,763)
29,490	1,826,349	38,987	299,317	2,194,143	552,717	—	80,659
68,196	4,223,431	90,158	1,020,892	5,402,677	1,278,158	16,963	(303,397)
6,528	404,312	8,631	66,603	486,074	122,359	2,869	88,155
173,166	10,724,268	228,933	4,510,053	15,636,420	3,245,538	13,674	(2,747,750)
60,755	3,762,605	80,321	473,525	4,377,206	1,138,696	201	376,415
23,053	1,427,677	30,477	1,032,435	2,513,642	432,065	—	(139,798)
24,346	1,507,784	32,187	140,083	1,704,400	456,308	—	68,577
30,145	1,866,876	39,852	424,056	2,360,929	564,982	—	73,251
41,606	2,576,699	55,005	—	2,673,310	779,799	657	263,130
107,531	6,659,440	142,160	453,734	7,362,865	2,015,379	—	572,514
6,425	397,927	8,495	2,553	415,400	120,427	—	22,906
22,695	1,405,507	30,004	298,875	1,755,081	425,356	—	60,784
21,952	1,359,478	29,021	5,378	1,415,829	411,426	—	117,327
5,298	328,100	7,004	116,128	456,530	99,295	125	45,150
107,667	6,667,843	142,339	3,061,617	9,979,466	2,017,923	—	(503,098)
27,315	1,691,622	36,111	264,410	2,019,458	511,944	—	94,736
7,637	472,990	10,097	—	490,724	143,143	—	107,246
65,863	4,078,953	87,074	170,179	4,402,069	1,234,434	—	290,356

(Continued)

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Deferred outflows of resources		Total deferred outflows of resources
					Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	
Westville Borough	22700	Gloucester	\$ 3,346,859	34,050	287,283	—	229,342 550,675
Woodbury City	24000	Gloucester	10,523,808	107,066	903,327	—	41,791 1,052,184
Woodbury Heights Borough	60100	Gloucester	2,451,621	24,942	210,439	—	146,642 382,023
Woolwich Township	74200	Gloucester	6,725,967	68,428	577,334	—	807,207 1,452,969
Bayonne City	20300	Hudson	165,975,642	1,688,586	14,246,776	—	5,896,392 21,831,754
East Newark Borough	34700	Hudson	2,350,180	23,910	201,731	—	459,254 684,895
Guttenberg Town	25600	Hudson	7,997,376	81,363	686,467	—	607,480 1,375,310
Harrison Town (Hudson)	31800	Hudson	28,128,909	286,175	2,414,488	—	168,578 2,869,241
Hoboken City	23301	Hudson	57,138,744	581,312	4,904,592	—	4,335,607 9,821,511
Hoboken City	23302	Hudson	52,246,756	531,543	4,484,681	—	3,498,214 8,514,438
Hudson County	70900	Hudson	166,553,643	1,694,466	14,296,389	—	1,359,368 17,350,223
Hudson County	70903	Hudson	29,644,862	301,598	2,544,613	—	1,280,679 4,126,890
Jersey City	38101	Hudson	357,129,354	3,633,325	30,654,750	—	11,255,700 45,543,775
Jersey City Fire Dept.	38102	Hudson	246,720,157	2,510,056	21,177,606	—	6,997,058 30,684,720
Kearny Town	31900	Hudson	80,651,392	820,523	6,922,837	—	5,360,504 13,103,864
Lambertville City Fire District 1	86102	Hudson	163,297	1,661	14,017	—	199,909 215,587
North Bergen Township	23701	Hudson	43,955,362	447,189	3,772,978	—	2,034,016 6,254,183
North Hudson Reg Fire & Rescue	79000	Hudson	112,461,864	1,144,153	9,653,338	—	3,509,738 14,307,229
Secaucus Town	24600	Hudson	26,766,855	272,318	2,297,574	—	1,384,962 3,954,854
Union City	22400	Hudson	74,501,116	757,952	6,394,918	—	5,324,433 12,477,303
Weehawken Township	27700	Hudson	21,679,292	220,559	1,860,876	—	1,448,645 3,530,080
West New York Town	23000	Hudson	46,783,493	475,961	4,015,733	—	2,640,717 7,132,411
Clinton Town	64500	Hunterdon	3,702,103	37,664	317,776	—	532,803 888,243
Clinton Township	64600	Hunterdon	9,122,791	92,812	783,069	—	482,888 1,358,769
Delaware Township	64800	Hunterdon	2,403,648	24,454	206,321	—	73,673 304,448
Flemington Borough	65300	Hunterdon	4,582,655	46,623	393,359	—	599,948 1,039,930
Franklin Township (Hunterdon)	75500	Hunterdon	1,800,497	18,318	154,548	—	47,998 220,864
Frenchtown Borough	65500	Hunterdon	581,365	5,915	49,902	—	90,038 145,855
High Bridge Borough	67000	Hunterdon	2,838,865	28,882	243,678	—	163,603 436,163
Holland Township	67100	Hunterdon	2,036,403	20,718	174,798	—	202,146 397,662
Hunterdon County	71000	Hunterdon	6,700,845	68,172	575,177	—	2,026,444 2,669,793
Hunterdon County	71003	Hunterdon	6,146,373	62,531	527,583	—	786,804 1,376,918
Lambertville City	67700	Hunterdon	2,558,307	26,027	219,596	—	4,138 249,761
Lebanon Township	54300	Hunterdon	2,981,095	30,329	255,887	—	46,651 332,867
Raritan Township	61200	Hunterdon	13,093,188	133,206	1,123,874	—	582,858 1,839,938
Readington Township	72400	Hunterdon	9,725,222	98,941	834,779	—	626,471 1,560,191
Tewksbury Township	73300	Hunterdon	2,964,901	30,164	254,497	—	271,862 556,523
West Amwell Township	74000	Hunterdon	2,012,016	20,470	172,704	—	211,787 404,961
East Windsor Township	50800	Mercer	18,292,489	186,102	1,570,164	—	523,890 2,280,156
Ewing Township	43100	Mercer	35,250,646	358,929	3,025,794	—	2,553,125 5,937,548
Hamilton Township (Mercer)	33900	Mercer	76,749,342	780,624	6,587,698	—	658,677 8,027,399
Hamilton Twp Fire District 2	74400	Mercer	6,363,871	64,744	546,253	—	868,483 1,479,480
Hamilton Twp Fire District 3	66100	Mercer	7,042,746	71,651	604,525	—	925,460 1,601,636
Hamilton Twp Fire District 4	66200	Mercer	4,244,325	43,180	364,318	—	703,569 1,111,067
Hamilton Twp Fire District 5	66300	Mercer	2,229,721	22,685	191,392	—	774,431 988,508
Hamilton Twp Fire District 6	74600	Mercer	3,738,892	38,038	320,934	—	562,381 921,353
Hamilton Twp Fire District 7	66400	Mercer	5,969,250	60,729	512,380	—	420,642 993,751
Hamilton Twp Fire District 8	74300	Mercer	2,061,234	20,970	176,929	—	795,089 992,988
Hamilton Twp Fire District 9	74500	Mercer	5,055,797	51,436	433,972	—	370,273 855,681
Hightstown Borough	24100	Mercer	4,379,317	44,554	375,905	—	633,085 1,053,544
Hopewell Township (Mercer)	67200	Mercer	12,102,613	123,128	1,038,846	—	499,556 1,661,530
Hopewell Twp Fire District 1	77500	Mercer	3,506,210	35,671	300,961	—	790,336 1,126,968
Lawrence Township (Mercer)	22900	Mercer	24,767,421	251,976	2,125,950	—	621,326 2,999,252
Mercer County	71100	Mercer	98,420,510	1,001,300	8,448,077	—	1,624,399 11,073,776
Mercer County	71103	Mercer	21,645,036	220,210	1,857,935	—	1,759,377 3,837,522
Pennington Borough	69800	Mercer	1,195,215	12,160	102,593	—	241,786 356,539
Princeton	86001	Mercer	23,619,777	240,300	2,027,440	—	4,971,011 7,238,751
Princeton Borough	20500	Mercer	—	—	—	—	—
Princeton Township	25200	Mercer	—	—	—	—	—
Robbinsville Township	73700	Mercer	15,639,550	159,112	1,342,445	—	1,501,003 3,002,560
Trenton City	33401	Mercer	101,377,010	1,031,379	8,701,852	—	9,377,578 19,110,809
Trenton City	33402	Mercer	90,957,107	925,370	7,807,444	—	3,140,815 11,873,629
West Windsor Township	49700	Mercer	24,917,554	253,504	2,138,837	—	2,442,943 4,835,284
Carteret Borough	21400	Middlesex	30,634,247	311,664	2,629,538	—	417,143 3,358,345
Cranbury Township	64700	Middlesex	6,954,662	70,755	596,964	—	619,192 1,286,911
Dunellen Borough	26100	Middlesex	6,178,415	62,857	530,334	—	413,871 1,007,062
East Brunswick Township	56700	Middlesex	40,799,959	415,086	3,502,128	—	1,283,241 5,200,455
Edison Township	31701	Middlesex	91,637,366	932,291	7,865,835	—	5,961,684 14,759,810
Edison Township	31702	Middlesex	57,665,797	586,674	4,949,833	—	144,990 5,681,497
Helmetta Borough	66900	Middlesex	1,135,269	11,550	97,448	—	330,501 439,499
Highland Park Borough	21900	Middlesex	11,417,440	116,158	980,034	—	393,235 1,489,427
Jamesburg Borough	53600	Middlesex	6,039,064	61,440	518,372	—	179,488 759,300
Metuchen Borough	22800	Middlesex	10,903,647	110,930	935,931	—	1,235,746 2,282,607
Middlesex Borough	36900	Middlesex	11,108,633	113,016	953,527	—	809,266 1,875,809
Middlesex County	71200	Middlesex	126,042,145	1,282,314	10,819,022	—	6,548,775 18,650,111
Middlesex County	71203	Middlesex	19,136,570	194,690	1,642,617	—	1,643,098 3,480,405
Middlesex County College	75700	Middlesex	4,053,623	41,240	347,949	—	562,463 951,652
Milltown Borough	58500	Middlesex	6,352,868	64,632	545,308	—	696,800 1,306,740
Monroe Township (Middlesex)	62600	Middlesex	26,531,308	269,921	2,277,356	—	2,537,540 5,084,817
Monroe Twp Fire District 1	78400	Middlesex	473,073	4,813	40,607	—	454,778 500,198
Monroe Twp Fire District 2	68600	Middlesex	5,020,641	51,078	430,954	—	313,294 795,326
Monroe Twp Fire District 3	75100	Middlesex	7,816,972	79,527	670,982	—	450,403 1,200,912
New Brunswick City	33700	Middlesex	111,250,926	1,131,833	9,549,395	—	9,167,836 19,849,064
North Brunswick Township	59400	Middlesex	40,666,656	413,730	3,490,685	—	2,913,565 6,817,980
Old Bridge Township	47100	Middlesex	38,653,810	393,252	3,317,910	—	985,930 4,697,092
Old Bridge Twp Fire District 2	74800	Middlesex	1,149,110	11,691	98,636	—	310,705 421,032
Old Bridge Twp Fire District 4	85002	Middlesex	457,294	4,652	39,253	—	10,901 54,806
Perth Amboy City	24500	Middlesex	63,166,334	642,635	5,421,980	—	4,313,835 10,376,450

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
13,850	857,742	18,310	664,548	1,554,450	259,583	—	(102,606)	156,977
43,550	2,697,070	57,575	789,032	3,587,227	816,228	—	(188,372)	627,856
10,145	628,308	13,413	—	651,866	190,148	—	72,759	262,907
27,834	1,723,749	36,797	49,018	1,837,398	521,667	—	227,466	749,133
686,846	42,536,692	908,037	723,599	44,855,174	12,873,090	—	1,658,655	14,531,745
9,726	602,310	12,858	219,059	843,953	182,280	—	55,923	238,203
33,095	2,049,589	43,753	498,155	2,624,592	620,277	—	118,604	738,881
116,404	7,208,954	153,891	658,743	8,137,992	2,181,682	2,919	(81,841)	2,102,760
236,454	14,643,674	312,601	2,840,289	18,042,018	4,431,688	448,980	(93,022)	4,787,646
216,209	13,389,942	285,837	905,565	14,797,553	4,052,265	—	425,957	4,478,222
689,238	42,684,824	911,199	12,400,929	56,686,190	12,917,920	—	(3,310,259)	9,607,661
122,677	7,597,466	162,184	721,887	8,604,214	2,299,259	—	503,323	2,802,582
1,477,885	91,526,088	1,953,821	1,922,256	96,880,050	27,698,995	37,889	2,310,611	30,047,495
1,020,986	63,230,117	1,349,783	12,841,371	78,442,257	19,135,644	6,448	631,055	19,773,147
333,754	20,669,560	441,236	11,044,684	32,489,234	6,255,332	—	(2,653,392)	3,601,940
676	41,850	893	161,606	205,025	12,665	—	30,027	42,692
181,898	11,265,006	240,476	806,186	12,493,566	3,409,185	—	596,948	4,006,133
465,394	28,822,034	615,268	5,818,334	35,721,030	8,722,555	—	581,981	9,304,536
110,768	6,859,883	146,439	813,300	7,930,390	2,076,040	—	174,774	2,250,814
308,303	19,993,350	407,589	1,901,413	21,710,655	5,778,315	3,806	(104,582)	5,677,539
89,714	5,556,028	118,605	476,057	6,240,404	1,681,448	3,206	314,202	1,998,856
193,601	11,989,802	255,948	312,307	12,751,658	3,628,533	32,244	962,503	4,623,280
15,320	948,785	20,254	284,465	1,268,824	287,136	—	50,366	337,502
37,752	2,338,014	49,910	279,045	2,704,721	707,565	—	143,335	850,900
9,947	616,013	13,150	—	639,110	186,427	—	32,838	219,265
18,964	1,174,455	25,071	441,828	1,660,318	355,431	—	172,047	527,478
7,451	461,436	9,850	24,534	503,271	139,647	—	16,966	156,613
2,406	148,994	3,181	99,515	254,096	45,091	120	3,960	49,171
11,748	727,552	15,531	62,747	817,578	220,183	157	44,712	265,052
8,427	521,895	11,141	88,758	630,221	157,944	—	10,991	168,935
27,730	1,717,311	36,660	2,032,550	3,814,251	519,718	—	(170,817)	349,901
25,435	1,575,209	33,626	517,297	2,151,567	476,713	—	196,818	673,531
10,587	655,650	13,996	77,191	757,424	198,423	2,938	(21,184)	180,177
12,336	764,003	16,309	472,929	1,265,577	231,214	2,224	(86,562)	146,876
54,183	3,355,558	71,632	689,019	4,170,392	1,015,509	—	(91,760)	923,749
40,245	2,492,406	53,206	—	2,585,857	754,289	—	240,965	995,254
12,269	759,853	16,221	159,006	947,349	229,958	344	42,071	272,373
8,326	515,645	11,008	44,750	579,729	156,052	—	142,808	298,860
75,699	4,688,049	100,076	1,023,958	5,887,782	1,418,768	—	(208,577)	1,210,191
145,875	9,034,132	192,853	2,285,045	11,657,905	2,734,044	1,491	(291,256)	2,444,279
317,607	19,669,531	419,888	824,575	21,231,601	5,952,688	7,357	(112,985)	5,847,060
26,335	1,630,950	34,816	314,237	2,006,338	493,583	1,593	230,014	725,190
29,145	1,804,934	38,530	63,577	1,936,186	546,236	—	225,289	771,525
17,564	1,087,747	23,220	88,615	1,217,146	329,190	15,363	354,453	699,006
9,227	571,439	12,199	194,520	787,385	172,937	—	183,847	356,784
15,472	958,213	20,455	193,950	1,188,090	289,989	—	168,498	456,487
24,702	1,529,816	32,657	—	1,567,175	462,976	—	144,921	607,897
8,530	528,259	11,277	32,770	580,836	159,870	—	185,142	345,012
20,922	1,295,713	27,660	—	1,344,295	392,128	—	131,239	523,367
18,123	1,122,343	23,959	307,883	1,472,308	339,660	—	41,090	380,750
50,083	3,101,691	66,212	447,722	3,665,708	938,680	10,355	113,022	1,062,057
14,510	898,581	19,182	50,419	982,692	271,942	—	214,658	486,600
102,493	6,347,462	135,500	2,032,721	8,618,176	1,920,964	—	(941,621)	979,343
407,267	25,223,478	538,449	12,807,578	36,976,792	7,633,506	—	(2,200,851)	5,432,655
89,572	5,547,249	118,418	565,521	6,320,760	1,678,792	—	274,190	1,952,982
4,946	306,313	6,539	86,751	404,549	92,701	—	37,962	130,663
97,744	6,053,341	129,222	2,119,301	8,399,608	1,831,953	—	3,665,151	5,497,104
—	—	—	2,628,118	2,628,118	—	—	(2,246,255)	(2,246,255)
—	—	—	2,403,730	2,403,730	—	—	(2,054,470)	(2,054,470)
64,720	4,008,147	85,563	—	4,158,430	1,213,005	624	606,182	1,819,811
419,522	25,981,178	554,624	687,356	27,642,680	7,862,813	18,745	2,438,473	10,320,031
376,402	23,310,736	497,618	1,580,565	25,765,321	7,054,644	—	502,300	7,556,944
103,115	6,385,939	136,322	1,588,909	8,214,285	1,932,608	40,502	110,834	2,083,944
126,772	7,851,029	167,597	710,962	8,856,360	2,375,996	75,459	5,347	2,456,802
28,780	1,782,360	38,048	77,146	1,926,334	539,404	—	260,818	800,222
25,568	1,583,421	33,802	203,821	1,846,612	479,199	—	80,887	560,086
168,840	10,456,325	223,213	—	10,848,378	3,164,450	—	394,407	3,558,857
379,217	23,485,075	501,339	2,601,454	26,967,085	7,107,405	—	29,324	7,136,729
238,635	14,778,748	315,484	1,602,732	16,935,599	4,472,566	20,088	(441,417)	4,051,237
4,699	290,950	6,211	381,810	683,669	88,052	—	53,293	141,345
47,248	2,926,093	62,464	625,341	3,661,146	885,538	—	124,464	1,010,002
24,991	1,547,708	33,039	78,101	1,683,839	468,391	—	71,584	539,975
45,122	2,794,417	59,653	358,104	3,257,296	845,688	—	324,020	1,169,708
45,970	2,846,951	60,774	236,752	3,190,447	861,587	530	138,607	1,000,724
521,592	32,302,426	689,565	1,502,611	35,016,194	9,775,844	—	1,224,070	10,999,914
79,192	4,904,373	104,694	2,251,998	7,340,257	1,484,235	—	(569,981)	894,254
16,775	1,038,874	22,177	427,009	1,504,835	314,399	—	(10,428)	303,971
26,290	1,628,130	34,756	117,955	1,807,131	492,729	—	163,219	655,948
109,793	6,799,516	145,150	10,000	7,064,459	2,057,771	—	842,044	2,899,815
1,958	121,240	2,588	—	125,786	36,692	—	96,148	132,840
20,777	1,286,704	27,467	—	1,334,948	389,401	—	113,447	502,848
32,348	2,003,355	42,766	119,848	2,198,317	606,285	—	52,275	658,560
460,382	28,511,692	608,643	34,104	29,614,821	8,628,635	—	2,831,526	11,460,161
168,288	10,422,162	222,483	678,207	11,491,140	3,154,111	—	543,599	3,697,710
159,959	9,906,304	211,471	1,385,925	11,663,659	2,997,994	46,023	200,036	3,244,053
4,755	294,497	6,287	207,664	513,203	89,125	—	7,944	97,069
1,892	117,197	2,502	7,174	128,765	35,468	—	1,941	37,409
261,397	16,188,441	345,577	1,881,907	18,677,322	4,899,188	2,388	158,380	5,059,956

(Continued)

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Deferred outflows of resources			
					Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
Piscataway Township	37700	Middlesex	\$ 38,840,235	395,149	3,333,912	—	1,026,926	4,755,987
Plainboro Township	56200	Middlesex	14,723,883	149,796	1,263,847	—	595,903	2,009,546
Plainboro Twp Fire District 1	75600	Middlesex	1,156,557	11,766	99,275	—	208,436	319,477
Sayreville Borough	40700	Middlesex	39,347,772	400,312	3,377,477	—	981,976	4,759,765
South Amboy City	27600	Middlesex	9,826,517	99,992	843,646	—	679,898	1,623,536
South Brunswick Township	50700	Middlesex	33,488,503	340,702	2,874,537	—	1,117,642	4,332,881
South Plainfield Borough	40600	Middlesex	23,460,052	238,675	2,013,730	—	861,488	3,113,893
South River Borough	39400	Middlesex	12,977,546	132,030	1,113,948	—	1,117,925	2,363,903
Spotswood Borough	51500	Middlesex	8,064,962	82,050	692,268	—	404,655	1,178,973
Woodbridge Township	32400	Middlesex	87,066,545	885,789	7,473,491	—	5,728,436	14,087,716
Woodbridge Twp Fire District 1	45800	Middlesex	10,498,008	106,804	901,113	—	883,863	1,891,780
Woodbridge Twp Fire District 2	78500	Middlesex	3,027,062	30,796	259,833	—	294,914	585,543
Woodbridge Two Fire District 7	45900	Middlesex	2,311,978	23,521	198,452	—	95,142	317,115
Aberdeen Township	46400	Monmouth	16,954,255	172,487	1,455,295	—	828,102	2,455,884
Allenhurst Borough	43300	Monmouth	3,663,998	37,276	314,505	—	318,522	670,303
Allentown Borough	63100	Monmouth	1,440,104	14,651	123,614	—	224,484	362,749
Asbury Park City	33200	Monmouth	51,130,969	520,191	4,388,907	—	1,964,462	6,873,560
Atlantic Highlands	30500	Monmouth	5,565,452	56,621	477,719	—	426,737	961,077
Avon By The Sea	22300	Monmouth	4,883,435	49,683	419,177	—	445,437	914,297
Belmar Borough	39300	Monmouth	8,294,308	84,384	711,955	—	831,345	1,627,684
Bradley Beach Borough	40900	Monmouth	7,863,492	80,001	674,975	—	514,940	1,269,916
Brielle Borough	50000	Monmouth	6,769,594	68,872	581,079	—	508,315	1,158,266
Brookdale Community College	62500	Monmouth	4,608,040	46,881	395,538	—	201,907	644,326
Colts Neck Township	62000	Monmouth	6,948,600	70,693	596,444	—	441,587	1,108,724
Deal Borough	27100	Monmouth	8,941,639	90,970	767,519	—	940,106	1,796,595
Eatontown Borough	30300	Monmouth	17,718,030	180,258	1,520,855	—	1,018,811	2,719,924
Englishtown Borough	44800	Monmouth	2,020,625	20,557	173,443	—	288,652	482,652
Fair Haven Borough	42100	Monmouth	5,594,435	56,916	480,207	—	262,698	799,821
Freehold Borough	22000	Monmouth	11,654,080	118,565	1,000,346	—	46,011	1,164,922
Freehold Township	56100	Monmouth	26,888,144	273,552	2,307,985	—	531,843	3,113,380
Hazlet Township	50500	Monmouth	16,389,181	166,739	1,406,791	—	1,982,680	3,556,210
Highlands Borough	41800	Monmouth	4,823,628	49,074	414,044	—	62,285	545,403
Holmdel Township	58400	Monmouth	17,892,358	182,031	1,535,818	—	2,016,324	3,734,173
Howell Township	56000	Monmouth	40,538,170	412,423	3,479,656	—	265,030	4,157,109
Howell Twp Fire District 1	85902	Monmouth	632,480	6,435	54,290	—	187,334	248,059
Howell Twp Fire District 3	67300	Monmouth	530,900	5,401	45,571	—	189,614	240,586
Kearnsburg Borough	26700	Monmouth	14,788,313	150,452	1,269,378	—	445,765	1,865,595
Keyport Borough	39000	Monmouth	6,663,350	67,791	571,959	—	408,955	1,048,705
Lake Como Borough	46300	Monmouth	—	—	—	—	185,786	185,786
Little Silver Borough	40100	Monmouth	6,520,178	66,334	559,670	—	806,224	1,432,228
Long Branch City	39900	Monmouth	46,954,097	477,697	4,030,978	—	1,898,709	6,406,784
Manalapan Township	51000	Monmouth	25,536,193	259,797	2,191,939	—	2,001,440	4,453,176
Manasquan Borough	26400	Monmouth	7,063,771	71,865	606,330	—	394,273	1,072,468
Marlboro Township	56300	Monmouth	29,211,084	297,185	2,507,379	—	759,009	3,563,573
Matawan Borough	28600	Monmouth	9,764,890	99,345	838,184	—	1,070,654	2,008,183
Middletown Township	37000	Monmouth	47,470,714	482,953	4,074,722	—	4,321,082	8,878,757
Millstone Township Fire Dist #1	78900	Monmouth	1,875,294	19,079	160,969	—	166,647	346,695
Monmouth Beach Borough	58000	Monmouth	3,744,401	38,094	321,406	—	421,779	781,279
Monmouth County Hall of Records	71303	Monmouth	188,666,589	1,919,436	16,194,488	—	1,543,527	19,657,451
Neptune City Borough	30200	Monmouth	6,623,322	67,384	568,523	—	221,532	857,439
Neptune Fire District 1	85702	Monmouth	1,178,079	11,985	101,122	—	119,091	232,198
Neptune Township	20200	Monmouth	33,984,925	345,752	2,917,149	—	2,656,187	5,919,088
Ocean Grove Bd of Fire Comm	76500	Monmouth	486,111	4,946	41,726	—	17,532	64,204
Ocean Township (Monmouth)	28400	Monmouth	26,981,557	274,502	2,316,004	—	1,440,649	4,031,155
Oceanport Borough	41400	Monmouth	4,750,215	48,327	407,742	—	695,790	1,151,859
Red Bank Borough	23500	Monmouth	16,665,834	168,536	1,421,954	—	962,310	2,552,800
Rumson Borough	37600	Monmouth	7,801,761	79,373	669,676	—	587,983	1,337,032
Sea Bright Boro	25900	Monmouth	4,268,450	43,426	366,389	—	230,260	640,075
Sea Girt Borough	37800	Monmouth	3,770,989	38,365	323,689	—	522,694	884,748
Shrewsbury Borough	44700	Monmouth	6,403,761	65,150	549,677	—	885,180	1,500,007
Spring Lake Borough	35700	Monmouth	5,735,018	58,346	492,274	—	622,182	1,172,802
Spring Lake Heights Borough	57300	Monmouth	5,712,457	58,117	490,338	—	391,969	940,424
Tinton Falls Borough	50100	Monmouth	18,704,315	190,292	1,605,514	—	1,145,369	2,941,175
Union Beach Borough	73500	Monmouth	5,500,717	55,963	472,163	—	1,150,132	1,678,258
Upper Freehold Township	79600	Monmouth	710,557	7,229	60,992	—	89,004	157,225
Wall Township	51600	Monmouth	29,074,944	295,800	2,495,693	—	1,680,204	4,471,697
Wall Township Fire District 2	80020	Monmouth	380,767	3,874	32,684	—	3,820	40,378
Wall Township Fire District 3	85802	Monmouth	344,254	3,502	29,550	—	41,488	74,540
West Long Branch Borough	46600	Monmouth	8,724,404	88,759	748,873	—	375,590	1,213,222
Boonton Town	31500	Morris	8,806,828	89,598	755,948	—	478,808	1,324,354
Boonton Township	57200	Morris	5,425,851	55,201	465,736	—	636,544	1,157,481
Butler Borough	61300	Morris	6,966,759	70,878	598,003	—	639,700	1,308,581
Chatham Borough	38200	Morris	9,681,132	98,495	831,012	—	855,680	1,785,187
Chatham Township	46500	Morris	8,900,587	90,552	763,996	—	415,443	1,269,991
Chester Borough	64100	Morris	—	—	—	—	107,110	107,110
Chester Township	52900	Morris	7,725,912	78,801	663,166	—	2,357,054	3,096,821
Denville Township	30000	Morris	13,617,611	138,541	1,168,889	—	149,234	1,456,664
Dover Town	35500	Morris	17,273,789	175,738	1,482,722	—	1,365,938	3,024,398
East Hanover Township	31300	Morris	16,510,636	167,974	1,417,216	—	964,689	2,549,879
Floham Park Borough	30100	Morris	14,641,639	148,960	1,256,788	—	504,047	1,905,795
Hanover Township	29600	Morris	12,539,353	127,572	1,076,335	—	725,457	1,929,364
Hanover Twp Fire District 2	66500	Morris	1,200,225	12,211	103,023	—	62,006	177,240
Hanover Twp Fire District 3	66600	Morris	1,334,511	13,577	114,550	—	582,734	710,861
Harding Township	52400	Morris	5,153,764	52,433	442,381	—	440,821	935,635
Jefferson Township	51100	Morris	15,424,198	156,921	1,323,960	—	39,121	1,520,002
Kinnelon Borough	58300	Morris	7,258,667	73,847	623,059	—	267,114	964,020
Lincoln Park Borough	56800	Morris	10,283,527	104,621	882,702	—	614,709	1,602,032
Long Hill Township	57800	Morris	9,358,614	95,212	803,311	—	162,066	1,060,589

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
160,730	9,954,082	212,491	1,860,058	12,187,361	3,012,453	—	250,068	3,262,521
60,931	3,773,477	80,553	94,215	4,009,176	1,141,986	20,621	164,840	1,327,447
4,796	296,406	6,327	46,888	354,407	89,703	—	74,376	164,079
162,830	10,084,155	215,268	3,238,027	13,700,280	3,051,818	—	(209,876)	2,841,942
40,673	2,518,879	53,771	757,280	3,370,603	762,301	—	(21,882)	740,419
138,583	8,582,525	183,212	365,841	9,270,161	2,597,372	—	253,997	2,851,369
97,083	6,012,406	128,348	494,384	6,732,221	1,819,564	11,108	182,935	2,013,607
53,704	3,325,921	70,999	613,033	4,063,657	1,006,540	—	14,082	1,020,622
33,375	2,066,911	44,123	71,948	2,216,357	625,519	—	85,053	710,572
360,302	22,313,652	476,333	3,523,593	26,673,680	6,752,891	—	661,792	7,414,663
43,443	2,690,458	57,434	644,460	3,435,795	814,227	—	200,417	1,014,644
12,527	775,784	16,561	15,210	820,082	234,779	—	81,419	316,198
9,568	592,520	12,649	164,780	779,517	179,317	—	(14,154)	165,163
70,161	4,345,083	92,755	1,887	4,509,886	1,314,974	—	293,852	1,608,826
15,162	939,019	20,045	—	974,226	284,180	—	133,304	417,484
5,959	369,074	7,879	80,997	463,909	111,695	—	14,939	126,634
211,592	13,103,990	279,733	2,107,264	15,702,579	3,965,726	17,444	42,277	4,025,447
23,031	1,426,329	30,448	367,593	1,847,401	431,657	—	83,992	515,649
20,209	1,251,540	26,717	53,413	1,351,879	378,760	—	117,049	495,809
34,324	2,125,688	45,377	490,040	2,695,429	643,308	—	(17,064)	628,244
32,541	2,015,277	43,020	631,556	2,722,394	609,893	933	19,079	629,905
28,014	1,734,930	37,036	520,781	2,320,761	525,050	—	(44,180)	480,870
19,069	1,180,961	25,210	386,958	1,612,198	357,400	—	(97,389)	260,011
28,755	1,780,806	38,015	537,395	2,384,971	538,934	—	32,852	571,786
37,003	2,291,588	48,919	108,688	2,466,198	693,515	—	204,682	898,197
73,321	5,450,825	96,934	983,046	5,694,126	1,374,213	—	326,006	1,700,219
8,362	517,851	11,055	57,105	594,373	156,720	1,763	43,870	202,353
23,151	1,433,757	30,607	163,307	1,650,822	433,905	—	84,296	518,201
48,227	2,986,740	63,758	845,269	3,943,994	903,892	—	(170,752)	733,140
111,269	6,890,967	147,103	4,094,797	11,244,136	2,085,448	45,007	(701,759)	1,428,696
67,822	4,200,264	89,664	1,130,571	5,488,321	1,271,147	—	69,802	1,340,949
19,961	1,236,212	26,390	846,937	2,129,500	374,121	16,159	(204,123)	186,157
74,043	4,585,503	97,887	1,706,095	6,463,528	1,387,733	—	91,586	1,479,319
167,756	10,389,233	221,781	693,755	11,472,525	3,144,145	—	(195,964)	2,948,181
2,617	162,094	3,460	8,482	176,653	49,055	—	113,331	162,386
2,197	136,061	2,905	125,399	266,562	41,177	—	(25,906)	15,271
61,198	3,789,989	80,905	1,045,710	4,977,802	1,146,983	—	(4,477)	1,142,506
27,575	1,707,702	36,455	317,395	2,089,127	516,810	8,141	(18,593)	505,358
—	—	—	3,718,358	3,718,358	—	—	(768,823)	(768,823)
26,982	1,671,009	35,671	440,076	2,173,738	505,706	—	129,910	635,616
194,307	12,033,525	256,881	1,417,989	13,902,702	3,641,765	—	369,195	4,010,960
105,675	6,554,485	139,706	1,046,568	7,836,434	1,980,590	—	405,895	2,386,485
29,232	1,810,323	38,645	919,724	2,797,924	547,867	—	(32,386)	515,481
120,882	7,486,297	159,811	1,960,162	9,727,152	2,265,615	17,286	(449,421)	1,833,480
40,409	2,502,573	53,423	364,613	2,961,018	757,366	210	38,807	796,383
196,445	12,165,924	259,708	1,403,139	14,025,216	3,681,834	—	560,323	4,242,157
7,760	480,605	10,260	346,707	845,332	145,448	—	13,428	158,876
15,495	959,625	20,485	390,225	1,385,830	290,416	—	(14,532)	275,884
780,747	48,351,990	1,032,177	6,904,618	57,069,532	14,633,003	7,065	(1,906,658)	12,733,410
27,409	1,697,443	36,236	445,734	2,206,822	513,706	—	(9,720)	503,986
4,875	301,921	6,445	129,325	442,566	91,372	—	(45,672)	45,700
140,638	8,709,750	185,928	206,638	9,242,954	2,635,875	—	1,091,409	3,727,284
2,012	124,582	2,659	—	129,253	37,703	—	7,776	45,479
111,656	6,914,907	147,614	535,411	7,709,588	2,092,693	—	330,188	2,422,861
19,658	2,127,398	25,988	605,276	1,868,320	368,427	—	(44,350)	324,077
68,553	4,245,537	90,630	1,047,572	5,452,292	1,284,848	—	(3,889)	1,280,959
32,286	1,999,457	42,683	282,571	2,356,997	605,106	384	68,823	674,313
17,664	1,093,930	23,352	426,285	1,561,231	331,061	—	39,680	370,741
15,605	966,439	20,631	1,039,220	2,041,895	292,478	19,520	(139,592)	172,406
26,500	1,641,173	35,034	591,492	2,294,199	496,676	—	49,974	546,650
23,733	1,469,786	31,376	484,434	2,009,329	444,809	—	207	445,016
23,639	1,464,004	31,252	—	1,518,895	443,059	—	183,844	626,903
77,403	4,793,593	102,330	55,930	5,029,256	1,450,709	—	478,558	1,929,267
22,763	1,409,739	30,094	122,626	1,585,222	426,636	—	236,476	663,112
2,940	182,104	3,887	188,068	376,999	55,111	—	(42,557)	12,554
120,319	7,451,406	159,066	2,077,106	9,807,897	2,255,056	—	(191,999)	2,063,057
1,576	97,584	2,083	13,173	114,416	29,532	—	(1,360)	28,172
1,425	88,226	1,883	632	92,166	26,700	—	12,338	39,038
36,104	2,235,914	47,730	258,782	2,578,530	676,666	—	137,209	813,875
36,445	2,257,038	48,181	352,420	2,694,084	683,059	—	141,068	824,127
22,453	1,390,552	29,684	24,114	1,466,803	420,830	—	167,201	588,031
28,830	1,785,460	38,114	429,729	2,282,133	540,343	—	24,862	565,205
40,064	2,481,158	52,966	22,222	2,596,410	750,885	—	275,070	1,025,955
36,833	2,281,067	48,694	728,472	3,095,066	690,331	—	(130,516)	559,815
—	—	—	2,491,343	2,491,343	—	—	(465,439)	(465,439)
31,972	1,980,018	42,268	176,378	2,230,636	599,223	—	526,465	1,125,688
56,353	3,489,959	74,501	1,059,107	4,679,920	1,056,183	—	(144,393)	911,790
71,483	4,426,974	94,503	252,814	4,845,774	1,339,757	16,446	325,577	1,681,780
68,325	4,231,391	90,328	1,176,009	5,566,053	1,280,567	15,728	(43,084)	1,253,211
60,591	3,752,399	80,103	318,911	4,212,004	1,135,607	—	217,577	1,353,184
51,891	3,213,620	68,602	772,597	4,106,710	972,554	—	146,192	1,118,746
4,967	307,597	6,566	798	319,928	93,090	—	24,812	117,902
5,523	342,012	7,301	60,545	415,381	103,505	—	123,863	227,368
21,327	1,320,821	28,196	183,297	1,553,641	399,727	1,267	19,925	420,919
63,829	3,952,956	84,384	1,886,674	5,987,843	1,196,303	—	(436,445)	759,858
30,038	1,860,271	39,711	67,771	1,997,791	562,983	531	97,242	660,756
42,556	2,635,491	56,260	820,285	3,554,592	797,592	17,086	(116,661)	698,017
38,728	2,398,451	51,200	626,256	3,114,635	725,855	431	(68,845)	657,441

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Deferred outflows of resources		Total deferred outflows of resources
					Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	
Madison Borough	30900	Morris	\$ 16,075,058	163,543	1,379,827	—	932,528 2,475,898
Mendham Borough	53400	Morris	4,641,521	47,221	398,412	—	155,124 600,757
Mendham Township	53300	Morris	5,187,107	52,772	445,243	—	279,681 777,696
Montville Township	39700	Morris	17,925,175	182,365	1,538,635	—	983,700 2,704,700
Morris County	71400	Morris	62,033,377	631,109	5,324,731	—	602,414 6,558,254
Morris County	71403	Morris	22,221,958	226,079	1,907,456	—	1,378,060 3,511,595
Morris County_Park Commission	71404	Morris	7,881,610	80,185	676,530	—	125,721 882,436
Morris Plains Borough	52500	Morris	6,165,017	62,721	529,184	—	543,378 1,135,283
Morris Township	51700	Morris	23,669,661	240,808	2,031,722	—	558,866 2,831,396
Morristown Town	32900	Morris	35,823,997	364,462	3,075,008	—	4,161,046 7,600,516
Mount Arlington Borough	68800	Morris	6,047,715	61,528	519,115	—	721,469 1,302,112
Mount Olive Township	47700	Morris	20,609,837	209,678	1,769,077	—	879,244 2,857,999
Mountain Lakes Borough	42700	Morris	5,766,409	58,666	494,969	—	411,304 964,939
Netcong Borough	69100	Morris	3,196,296	32,518	274,359	—	293,155 600,032
Parsippany Troy Hills Township	42600	Morris	48,145,644	489,819	4,132,656	—	5,328,257 9,950,732
Pequannock Township	46200	Morris	15,555,203	158,254	1,335,205	—	1,073,031 2,566,490
Randolph Township	45500	Morris	15,109,799	153,722	1,296,973	—	1,235,764 2,686,459
Riverdale Borough	72500	Morris	6,882,647	70,022	590,783	—	750,449 1,411,254
Rockaway Borough	39200	Morris	6,831,518	69,502	586,394	—	709,020 1,364,916
Rockaway Township	41700	Morris	23,497,617	239,058	2,016,954	—	364,691 2,620,703
Roxbury Township	46800	Morris	19,068,597	193,998	1,636,782	—	661,776 2,492,556
Washington Twp (Morris)	58100	Morris	11,663,091	118,657	1,001,119	—	516,928 1,636,704
Wharton Borough	42500	Morris	8,250,363	83,937	708,183	—	587,064 1,379,184
Barnegat Township	63300	Ocean	21,936,999	223,180	1,882,996	—	1,335,968 3,442,144
Bay Head Borough	55600	Ocean	3,482,501	35,430	298,926	—	409,583 743,939
Beach Haven Borough	62100	Ocean	3,915,863	39,839	336,124	—	179,367 555,330
Beachwood Borough	63400	Ocean	6,961,804	70,827	597,577	—	1,272,710 1,941,114
Berkeley Township Municipal Bld	53900	Ocean	25,410,336	258,517	2,181,136	—	1,011,389 3,451,042
Brick Township	55500	Ocean	65,239,029	663,722	5,599,893	—	3,939,030 10,202,645
Harvey Cedars Borough	66800	Ocean	3,132,226	31,866	268,859	—	407,006 707,731
Island Heights Borough	67400	Ocean	950,215	9,667	81,563	—	366,618 457,848
Jackson Bd Fire District 2	67500	Ocean	1,304,227	13,269	111,950	—	485,635 610,854
Jackson Township	49800	Ocean	38,755,556	394,287	3,326,643	—	1,042,311 4,763,241
Jackson Twp Fire District 3	75200	Ocean	3,744,470	38,095	321,412	—	233,195 592,702
Jackson Twp Fire District 4	75400	Ocean	1,611,940	16,399	138,363	—	430,252 585,014
Lacey Township	51800	Ocean	20,827,723	211,895	1,787,780	—	1,981,186 3,980,861
Lakehurst Borough	52700	Ocean	1,835,113	18,670	157,520	—	326,282 502,472
Lakewood Township	33800	Ocean	57,073,276	580,646	4,898,973	—	2,473,732 7,953,351
Lakewood Twp Fire District 1	75000	Ocean	3,642,946	37,062	312,698	—	881,233 1,230,993
Lavallette Borough	67900	Ocean	4,402,210	44,787	377,870	—	330,763 753,420
Little Egg Harbor Township	68200	Ocean	17,374,773	176,766	1,491,390	—	1,047,807 2,715,963
Long Beach Township	55000	Ocean	15,981,645	162,592	1,371,809	—	115,375 1,649,776
Manchester Township	54800	Ocean	30,552,585	310,833	2,622,528	—	3,265,859 6,199,220
Mantoloking Borough	47400	Ocean	3,374,167	34,328	289,627	—	440,376 764,331
Ocean County	71500	Ocean	100,534,326	1,022,806	8,629,519	—	920,951 10,573,276
Ocean County	71503	Ocean	23,236,921	236,405	1,994,577	—	52,197 2,283,179
Ocean Gate Borough	69400	Ocean	1,557,587	15,846	133,698	—	260,331 409,875
Ocean Township (Ocean)	61100	Ocean	7,352,744	74,805	631,134	—	696,970 1,402,909
Pine Beach Borough	69900	Ocean	1,679,609	17,088	144,172	—	774,661 935,921
Plumsted Fire District #1	85402	Ocean	2,535,719	25,798	217,657	—	286,798 530,253
Plumsted Township	72300	Ocean	1,940,693	19,744	166,582	—	54,672 240,998
Point Pleasant Beach Borough	46700	Ocean	9,268,910	94,299	795,611	—	236,391 1,126,301
Point Pleasant Borough	54200	Ocean	14,367,255	146,168	1,233,236	—	751,459 2,130,863
Seaside Heights Borough	54700	Ocean	10,253,299	104,314	880,108	—	766,431 1,750,853
Seaside Park Borough	55400	Ocean	5,702,976	58,020	489,624	—	92,275 639,819
Ship Bottom Borough	61600	Ocean	4,206,304	42,794	361,055	—	558,364 962,213
South Toms River Borough	72700	Ocean	2,991,518	30,435	256,782	—	211,707 498,924
Stafford Township	56400	Ocean	24,656,831	250,851	2,116,457	—	1,005,038 3,372,346
Surf City Borough	73100	Ocean	3,133,181	31,876	268,941	—	185,242 486,059
Toms River Township	48700	Ocean	76,287,426	776,125	6,548,249	—	3,968,558 11,292,932
Tuckerton Borough	73400	Ocean	3,038,937	30,917	260,852	—	577,823 869,592
Bloomingdale Borough	55700	Passaic	7,058,221	71,808	605,853	—	405,525 1,083,186
Clifton City	34800	Passaic	113,822,894	1,158,000	9,770,164	—	2,607,381 13,535,545
Haledon Borough	42000	Passaic	6,452,620	65,647	553,871	—	623,478 1,242,996
Hawthorne Borough	28200	Passaic	13,471,463	137,055	1,156,344	—	481,092 1,774,491
Little Falls Twp	41600	Passaic	13,366,602	115,640	975,670	—	2,464,296 3,555,606
North Haledon Borough	41900	Passaic	9,533,260	96,988	818,302	—	620,047 1,533,337
Passaic City	22501	Passaic	61,449,119	625,165	5,274,580	—	176,523 6,076,268
Passaic City	22502	Passaic	41,642,601	423,659	3,574,457	—	1,495,111 5,493,227
Passaic County	71600	Passaic	176,466,425	1,793,516	15,147,268	—	5,458,224 22,400,808
Passaic County	71603	Passaic	30,006,168	305,274	2,575,626	—	1,660,562 4,541,462
Paterson City	30701	Passaic	149,367,593	1,519,620	12,821,198	—	1,903,213 16,244,031
Paterson City	30702	Passaic	148,668,441	1,512,508	12,761,185	—	20,755,243 35,028,936
Pompton Lakes Borough	40300	Passaic	7,628,790	77,613	654,829	—	575,450 1,307,892
Prospect Park Borough	43800	Passaic	7,821,318	79,572	671,355	—	1,374,966 2,125,893
Ringwood Borough	44900	Passaic	9,701,512	98,700	832,744	—	811,746 1,743,190
Totowa Borough	40000	Passaic	14,343,600	145,927	1,231,205	—	1,347,434 2,724,566
Wanaque Borough	40400	Passaic	11,492,721	116,923	986,496	—	477,755 1,581,174
Wayne Township	29400	Passaic	64,231,346	653,470	5,513,397	—	1,200,760 7,367,627
West Milford Township	24200	Passaic	20,823,474	211,852	1,787,415	—	725,115 2,724,382
West Paterson Borough	43000	Passaic	11,442,783	116,415	982,209	—	681,381 1,780,005
South Jersey Trans Authority	78600	Regional	5,757,247	58,572	494,182	—	8,243 560,997
Carneys Point Township	25700	Salem	6,565,189	66,792	563,533	—	684,285 1,314,810
Lower Alloways Creek Township	54900	Salem	3,717,715	37,823	319,116	—	370,652 72,591
Penns Grove Borough	28500	Salem	4,199,937	42,729	360,508	—	243,568 646,805
Pennsville Township	26800	Salem	8,207,331	83,499	704,489	—	540,076 1,328,064
Salem City	20400	Salem	5,169,418	52,592	443,725	—	556,053 1,052,370
Salem County	71700	Salem	42,274,043	430,083	3,628,658	—	4,351,579 8,410,320

Deferred inflows of resources				Pension expense				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
66,522	4,119,760	87,945	549,256	4,823,483	1,246,783	419	101,213	1,348,415
19,208	1,189,542	25,393	578,953	1,813,096	359,997	—	(109,980)	250,017
21,465	1,329,366	28,378	642,711	2,021,920	402,313	473	(17,128)	385,658
74,179	4,593,913	98,067	762,652	5,528,811	1,390,279	—	(154,143)	1,236,136
256,709	15,898,083	339,379	3,643,902	20,138,073	4,811,316	48,846	(1,256,998)	3,603,164
91,960	5,695,104	121,574	2,540,287	8,448,925	1,723,538	—	(225,940)	1,497,598
32,616	2,019,921	43,120	688,039	2,783,696	611,299	—	(337,494)	273,805
25,512	1,579,988	33,728	457,896	2,097,124	478,159	—	80,332	558,491
97,951	6,066,125	129,494	802,699	7,096,269	1,835,822	—	(109,797)	1,726,025
148,248	9,181,072	195,990	996,566	10,523,876	2,776,513	—	1,023,961	3,802,474
25,027	1,549,925	33,086	241,537	1,849,575	469,061	—	179,596	648,657
85,284	5,281,946	112,754	521,508	6,001,496	1,598,501	—	103,449	1,701,950
23,863	1,477,831	31,547	263,922	1,797,163	447,243	391	(11,379)	436,255
13,227	819,155	17,487	15,532	865,401	247,905	185	131,261	379,351
199,238	12,338,897	263,400	1,126,342	13,927,877	3,734,182	—	614,663	4,348,845
64,371	3,986,530	85,101	5,314	4,141,316	1,206,463	254	394,794	1,601,511
62,528	3,872,381	82,664	619,593	4,637,166	1,171,918	253	131,762	1,303,953
28,482	1,763,904	37,654	63,190	1,893,230	533,819	580	177,204	711,603
28,270	1,750,800	37,375	207,429	2,023,874	529,853	28,357	150,123	708,333
97,239	6,022,033	128,553	1,509,553	7,757,378	1,822,478	198	(239,465)	1,583,211
78,910	4,886,952	104,323	665,960	5,736,145	1,478,963	—	(72,235)	1,406,728
48,265	2,989,049	63,808	678,400	3,779,522	904,591	—	22,990	927,581
34,142	2,114,426	45,137	499,949	2,693,654	639,899	—	1,915	641,814
90,780	5,622,074	120,015	192,376	6,025,245	1,701,436	20,829	341,734	2,063,999
14,411	892,505	19,052	225,402	1,151,370	270,103	—	36,914	307,017
16,205	1,003,568	21,423	707,548	1,748,744	303,715	—	(37,336)	266,379
28,810	1,784,190	38,087	59,906	1,910,993	539,958	—	350,658	890,616
105,154	6,512,231	139,018	1,623,576	8,379,979	1,970,829	2,986	(379,733)	1,594,082
269,974	16,719,637	356,917	830,757	18,177,285	5,059,947	—	835,189	5,895,136
12,962	802,735	17,136	24,733	857,566	242,936	—	119,295	362,231
3,932	243,524	5,199	387,936	640,591	73,699	29,084	7,190	109,973
5,397	334,251	7,135	376,351	723,134	101,156	—	85,182	186,338
160,380	9,932,380	212,028	173,520	10,478,308	3,005,885	306	550,511	3,556,702
15,495	959,643	20,486	335,120	1,330,744	290,422	—	8,225	298,647
6,671	413,113	8,819	792	429,395	15,022	—	123,906	248,928
86,190	5,337,786	113,947	135,626	5,673,549	1,615,401	—	402,188	2,017,589
7,594	470,308	10,040	348,335	836,277	142,332	—	32,893	175,225
236,183	14,626,895	312,243	264,395	15,439,716	4,426,610	—	501,705	4,928,315
15,075	933,624	19,930	—	968,629	282,547	—	320,786	603,333
18,217	1,128,210	24,084	452,927	1,623,438	341,436	—	(27,169)	314,267
71,901	4,452,854	95,056	567,104	5,186,915	1,347,589	827	326,156	1,674,572
66,136	4,095,820	87,434	523,620	4,773,010	1,239,538	—	(151,818)	1,087,720
126,434	7,830,100	167,150	600,713	8,724,397	2,369,662	—	729,448	3,099,110
13,963	846,741	18,460	326,789	1,223,953	261,701	—	36,877	298,578
416,035	25,765,212	550,014	4,888,577	31,619,838	7,797,454	36,633	(708,679)	7,125,408
96,160	5,955,222	127,127	2,498,629	8,677,138	1,802,258	21,856	(792,487)	1,031,627
6,446	399,183	8,521	628,887	1,043,037	120,807	—	(39,233)	81,574
30,427	1,884,381	40,226	754,714	2,709,748	570,280	—	(21,759)	548,521
6,951	430,455	9,189	266,951	713,546	130,271	—	50,448	180,719
10,493	649,861	13,873	6,322	680,549	196,671	—	77,500	274,171
8,031	497,366	10,617	688,285	1,204,299	150,520	4,227	(155,731)	(984)
38,357	2,375,462	50,709	939,605	3,404,133	718,898	20,698	(68,382)	671,214
59,455	3,682,079	78,602	298,522	4,118,658	1,114,326	—	215,801	1,330,127
42,431	2,627,743	56,095	866,363	3,592,632	795,247	—	122,367	917,614
23,600	1,461,574	31,200	48,697	1,565,071	442,323	—	50,846	493,169
17,407	1,078,003	23,012	336,182	1,454,604	326,241	—	(52,206)	274,035
12,380	766,674	16,366	179,491	974,911	232,022	—	40,952	272,974
102,036	6,319,120	134,895	269,511	6,825,562	1,912,387	41,152	145,495	2,099,034
12,966	802,980	17,141	326,249	1,159,336	243,010	—	26,049	269,059
315,695	19,551,150	417,361	199,471	20,483,677	5,916,862	—	879,926	6,796,788
12,576	778,827	16,626	58,127	866,156	235,700	—	109,846	345,546
29,209	1,808,900	38,615	220,797	2,097,521	547,436	—	53,708	601,144
47,026	29,170,843	622,714	9,327,142	39,591,725	8,828,117	—	(508,007)	8,320,110
26,702	1,653,695	35,302	720,411	2,436,110	500,466	8,694	(54,346)	454,814
55,748	3,452,503	73,701	1,699,972	5,281,924	1,044,848	4,545	(155,589)	893,804
47,038	2,913,064	62,186	519,685	3,541,973	881,595	—	407,510	1,289,105
39,451	2,443,210	52,156	—	2,534,817	739,401	274	187,996	927,671
254,291	15,748,348	336,182	2,512,968	18,851,789	4,766,001	92,826	(886,757)	3,972,070
172,327	10,672,280	227,823	1,214,239	12,286,669	3,229,805	—	413,177	3,642,982
730,250	45,225,298	965,431	12,355,387	59,276,375	13,686,757	20,812	(2,583,470)	11,124,099
124,173	7,690,063	164,161	1,072,205	9,050,602	2,327,282	—	(262,496)	2,064,786
618,118	38,280,336	817,176	2,931,933	42,647,563	11,584,968	170,213	(162,002)	11,593,179
615,225	38,101,155	813,351	264,068	39,793,799	11,530,742	—	5,972,484	17,503,226
31,570	1,955,127	41,736	449,424	2,477,857	591,690	—	(119,371)	472,319
32,366	2,004,469	42,790	180,022	2,259,647	606,622	—	282,825	889,447
40,147	2,486,330	53,076	445,780	3,025,333	752,450	—	167,103	939,553
59,357	3,676,017	78,472	455,745	4,269,591	1,112,491	—	243,375	1,355,866
47,560	2,945,386	62,876	9,616	3,065,438	891,377	—	212,279	1,103,656
265,804	16,461,385	351,404	1,617,018	18,695,611	4,981,791	—	25,555	5,007,346
86,172	5,336,697	113,923	726,394	6,263,186	1,615,071	—	79,349	1,694,420
47,353	2,932,588	62,602	275,402	3,317,945	887,504	1,418	220,822	1,109,744
23,825	1,475,483	31,497	579,501	2,110,306	446,533	—	(187,254)	259,279
27,168	1,682,545	35,918	277,428	2,023,059	509,197	—	89,625	598,822
15,385	952,786	20,339	352,532	1,341,042	288,346	—	19,387	307,733
17,380	1,076,371	22,977	676,949	1,793,677	325,748	22,962	(63,227)	285,483
33,964	2,103,397	44,902	249,400	2,431,663	636,562	14,064	121,713	772,339
21,392	1,324,833	28,281	696,381	2,070,887	400,941	—	(241,864)	159,077
174,940	10,834,107	231,277	2,421,673	13,661,997	3,278,780	12,135	1,428,360	4,719,275

(Continued)

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources				
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	
							Total deferred outflows of resources	
Salem County	71703	Salem	\$ 8,698,535	88,496	746,652	—	818,146	1,653,294
Woodstown Borough	48500	Salem	2,873,066	29,230	246,614	—	125,596	401,440
Bedminster Township	42300	Somerset	6,741,206	68,583	578,642	—	843,626	1,490,851
Bernards Township	53000	Somerset	17,050,034	173,462	1,463,516	—	506,683	2,143,661
Bernardsville Boro	42200	Somerset	7,082,982	72,060	607,979	—	354,907	1,034,946
Bound Brook Borough	43400	Somerset	9,519,959	96,853	817,160	—	473,316	1,387,329
Branchburg Township	55800	Somerset	10,685,803	108,714	917,232	—	532,354	1,558,300
Bridgewater Twp	59700	Somerset	30,525,138	310,553	2,620,172	—	119,581	3,050,306
Far Hill Borough	65200	Somerset	2,092,529	21,289	179,615	—	331,185	532,089
Franklin Township (Somerset)	59600	Somerset	46,978,458	477,945	4,032,469	—	1,953,966	6,464,380
Green Brook Township	61900	Somerset	8,382,489	85,281	719,524	—	603,234	1,408,039
Hillsborough Township	51200	Somerset	23,229,903	236,334	1,993,975	—	220,248	2,450,557
Manville Borough	41000	Somerset	10,723,285	109,095	920,450	—	456,378	1,485,923
Montgomery Township	68700	Somerset	11,744,047	119,480	1,008,068	—	430,776	1,558,324
North Plainfield Borough	21300	Somerset	32,785,517	333,550	2,814,196	—	1,634,848	4,782,594
Peapack & Gladstone Borough	60400	Somerset	3,040,833	30,937	261,015	—	270,811	562,763
Raritan Borough	46100	Somerset	6,723,060	68,398	577,084	—	376,574	1,022,056
Somerset County Finance Office	71800	Somerset	49,668,573	505,313	4,263,379	—	555,652	5,324,344
Somerset County Finance Office	71803	Somerset	24,232,354	246,533	2,080,022	—	871,956	3,198,511
Somerville Borough	21600	Somerset	13,408,002	136,409	1,150,897	—	315,028	1,602,334
South Bound Brook Borough	48200	Somerset	5,257,959	53,493	451,325	—	613,715	1,118,533
Warren Township	51300	Somerset	13,363,960	135,961	1,147,116	—	570,981	1,854,058
Watchung Borough	29800	Somerset	12,326,893	125,410	1,058,098	—	471,864	1,655,372
NJ Transit Corporation	62300	Statewide	89,947,557	915,120	7,720,961	—	3,790,862	12,426,943
Waterfront Comm of NY Harbor	60600	Statewide	703,844	7,161	60,416	—	15,822	83,399
Andover Township	63200	Sussex	4,322,236	43,973	371,006	—	433,297	848,276
Byram Township	55900	Sussex	6,558,947	66,729	562,997	—	230,153	859,879
Franklin Borough	65400	Sussex	5,075,271	51,634	435,644	—	661,125	1,148,403
Hamburg Borough	66000	Sussex	2,577,795	26,226	221,269	—	637,704	885,199
Hardyston Township	66700	Sussex	7,351,277	74,790	631,008	—	580,556	1,286,354
Hopatcong Borough	47800	Sussex	10,133,200	103,092	869,799	—	128,263	1,101,154
Newton Town	23600	Sussex	10,618,093	108,025	911,420	—	750,212	1,769,657
Ogdensburg Borough	69500	Sussex	2,267,978	23,074	194,675	—	150,282	368,031
Sparta Township	47500	Sussex	13,185,521	134,145	1,131,800	—	243,041	1,508,986
Stanhope Borough	72900	Sussex	3,316,173	33,738	284,649	—	491,357	809,744
Sussex County	71903	Sussex	37,152,695	377,980	3,189,059	—	835,231	4,402,270
Vernon Township	54600	Sussex	12,102,211	123,124	1,038,812	—	119,864	1,281,800
Berkeley Heights Township	49300	Union	11,302,629	114,990	970,179	—	423,157	1,508,326
Clark Township	52600	Union	13,772,630	140,119	1,182,195	—	729,084	2,051,398
Cranford Township	25401	Union	20,921,094	212,845	1,795,794	—	1,158,429	3,167,068
Cranford Township	25402	Union	9,843,133	100,141	844,901	—	692,726	1,637,768
Elizabeth City	21001	Union	124,128,802	1,262,849	10,654,788	—	3,754,785	15,672,422
Elizabeth City	21002	Union	95,237,239	968,915	8,174,836	—	2,291,810	11,435,561
Fanwood Borough	31100	Union	7,443,278	75,726	638,905	—	722,091	1,436,722
Garwood Borough	29700	Union	5,923,062	60,259	508,415	—	555,645	1,124,319
Hillside Township	34301	Union	24,606,062	250,335	2,112,099	—	14,482	2,376,916
Hillside Township	34302	Union	19,879,654	202,250	1,706,401	—	407,099	2,315,750
Kenilworth Borough	31000	Union	10,649,097	108,341	914,082	—	197,111	1,219,534
Linden City	35900	Union	96,525,410	982,020	8,285,408	—	3,353,104	12,620,532
Mountainside Borough	39500	Union	9,760,101	99,296	837,773	—	408,650	1,345,719
New Providence Borough	50300	Union	10,712,143	108,982	919,493	—	710,362	1,738,837
Plainfield City	20600	Union	75,471,829	767,827	6,478,241	—	1,495,489	8,741,557
Rahway City	34100	Union	49,883,095	507,495	4,281,793	—	653,041	5,442,329
Roselle Borough	21800	Union	35,494,041	361,106	3,046,886	—	2,405,421	5,813,213
Roselle Park Borough	25000	Union	12,803,578	130,260	1,099,015	—	571,705	1,800,980
Scotch Plains Township	34500	Union	19,255,077	195,895	1,652,789	—	265,378	2,114,062
Springfield Township (Union)	26200	Union	26,316,080	267,732	2,258,881	—	1,764,872	4,291,485
Summit City	28100	Union	35,182,770	357,939	3,019,967	—	621,773	3,999,679
Union County	72000	Union	85,916,037	874,084	7,374,736	—	542,689	8,791,509
Union County	72001	Union	19,538,375	198,777	1,677,107	—	1,793,617	3,669,501
Union County	72003	Union	88,663,025	902,031	7,610,528	—	8,208,415	16,720,974
Union Township (Union)	32600	Union	105,937,755	1,077,778	9,093,331	—	4,496,182	14,667,291
Westfield Town	20800	Union	34,065,037	346,567	2,924,025	—	1,810,508	5,081,100
Winfield Township	74100	Union	2,844,180	28,936	244,135	—	665,993	939,064
Belvidere Town	63500	Warren	1,889,903	19,329	163,081	—	328,684	511,094
Blairstown Township	63600	Warren	1,564,770	15,919	134,314	—	759,231	909,464
Greenwich Township (Warren)	65900	Warren	3,120,447	31,746	267,848	—	561,578	861,172
Hackettstown Town	56900	Warren	7,159,496	72,839	614,546	—	731,129	1,418,514
Independence Twp	60500	Warren	3,018,674	30,711	259,113	—	558,440	848,264
Lopatcong Township	50900	Warren	5,817,566	59,186	499,360	—	603,994	1,162,540
Mansfield Township (Warren)	54100	Warren	4,692,678	47,742	402,803	—	538,203	988,748
Phillipsburg Town	38800	Warren	14,275,309	145,233	1,225,343	—	482,748	1,853,324
Pohatcong Township	51900	Warren	5,259,343	53,507	451,444	—	467,829	972,780
Warren Co Bd of Chosen Frhldrs	72103	Warren	27,500,886	279,786	2,360,581	—	1,292,625	3,932,992
Washington Twp (Warren)	60700	Warren	10,341,466	105,211	887,676	—	156,095	1,148,982
Palisades Interstate Park Commission	91999	Special Location	—	—	—	—	2,534,423	2,534,423
Total Employer			13,531,648,591	137,666,877	1,161,509,976	—	689,038,842	1,988,215,695
Total Local Group			15,369,699,278	137,666,877	1,161,509,976	—	689,038,842	1,988,215,695
Total			\$ 19,699,003,554	137,666,877	1,320,887,501	63,470,160	723,133,490	2,245,158,028

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

Deferred inflows of resources						Pension expense		
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
35,997	2,229,284	47,589	585,651	2,898,521	674,659	—	185,200	859,859
11,889	736,317	15,718	10,585	774,509	222,835	—	69,726	292,561
27,897	1,727,655	36,881	650,547	2,442,980	522,849	24,399	(1,361)	545,887
70,557	4,369,629	93,279	801,663	5,335,128	1,322,403	—	(35,028)	1,287,375
29,311	1,815,246	38,750	673,548	2,556,855	549,357	4,856	(11,442)	542,771
39,396	2,439,801	52,083	1,138,925	3,670,205	738,369	—	(10,966)	627,403
44,220	2,738,587	58,461	648,141	3,489,409	828,792	—	42,822	871,614
126,320	7,823,066	167,000	1,149,484	9,266,234	2,367,533	—	(524,180)	1,843,353
8,659	536,279	11,448	444,301	1,000,687	162,297	—	(86,116)	76,181
194,408	12,039,768	257,015	922,570	13,413,761	3,643,855	—	822,209	4,465,864
34,689	2,148,287	45,860	5,745	2,234,581	650,147	—	157,443	807,590
96,131	5,953,423	127,089	1,263,207	7,439,850	1,801,714	1,229	(182,538)	1,620,405
44,375	2,748,193	58,666	559,827	3,411,061	831,699	—	72,708	904,407
48,600	3,009,796	64,251	526,211	3,648,858	910,870	—	3,683	914,553
135,674	8,402,362	179,366	595,943	9,313,345	2,542,849	—	290,664	2,833,513
12,584	779,313	16,636	174,034	982,567	235,847	—	29,222	265,069
27,822	1,723,004	36,781	547,469	2,335,076	521,441	2,394	(14,329)	509,506
205,540	12,729,198	271,732	1,796,428	15,002,898	3,852,300	21,954	(644,400)	3,229,854
100,279	6,210,334	132,573	318,607	6,761,793	1,879,464	—	194,219	2,073,683
55,485	3,436,239	73,354	324,667	3,889,745	1,039,926	—	(5,930)	1,033,996
21,759	1,347,524	28,766	106,357	1,504,406	407,808	—	141,806	549,614
55,303	3,424,952	73,113	197,252	3,750,620	1,036,510	11,265	127,577	1,175,352
51,012	3,159,170	67,439	767,994	4,045,615	956,075	—	(145,688)	810,387
372,232	23,052,524	492,106	1,103,058	25,019,920	6,976,500	55,919	983,311	8,015,730
2,913	180,383	3,851	26,726	213,873	54,590	4,082	5,784	64,456
17,886	1,107,715	23,647	410,508	1,559,756	335,233	—	28,947	364,180
27,142	1,680,945	35,883	320,544	2,064,514	508,713	—	(63,284)	445,429
21,003	1,300,704	27,766	164,967	1,514,440	393,639	—	133,114	526,753
10,668	660,644	14,103	35,953	721,368	199,934	—	169,793	369,727
30,421	1,884,005	40,218	187,405	2,142,049	570,166	—	188,677	758,843
41,934	2,596,964	55,438	529,068	3,223,404	785,932	1,299	(79,315)	707,916
43,940	2,721,234	58,091	343,561	3,166,826	823,541	—	157,662	981,203
9,385	581,244	12,408	22,729	625,766	175,905	—	44,144	220,049
54,565	3,379,221	72,137	2,131,436	5,637,359	1,022,671	—	(368,191)	654,480
13,723	849,878	18,142	159,766	1,041,509	257,203	—	71,147	328,350
153,747	9,521,594	203,259	2,691,516	12,570,116	2,881,567	—	(199,413)	2,682,154
50,082	3,101,588	66,210	936,131	4,154,011	938,649	—	(183,606)	755,043
46,773	2,896,669	61,836	595,104	3,600,382	876,633	—	(6,790)	869,843
56,994	3,529,687	75,349	2,176,443	5,838,473	1,068,207	—	(156,264)	911,943
86,576	5,361,715	114,457	335,152	5,897,900	1,622,643	—	200,005	1,822,648
40,733	2,522,625	53,851	1,256,082	3,873,291	763,435	—	(227,332)	536,103
513,674	31,812,069	679,097	9,388,311	42,393,151	9,627,445	—	(1,097,307)	8,530,138
394,114	24,407,660	521,034	5,964,055	31,286,863	7,386,611	—	174,479	7,561,090
30,802	1,907,584	40,721	294,945	2,274,052	577,302	—	239,764	817,066
24,511	1,517,979	32,405	287,357	1,862,252	459,393	—	135,568	594,961
101,826	6,306,109	134,617	3,279,915	9,822,467	1,908,449	—	(945,469)	962,960
82,267	5,094,812	108,760	784,591	6,070,430	1,541,868	—	123,741	1,665,609
44,068	2,729,180	58,260	754,013	3,585,521	825,945	9,949	(118,376)	717,518
399,445	24,737,796	528,081	2,549,090	28,214,412	7,486,522	—	(97,981)	7,388,541
40,390	2,501,345	53,397	839,461	3,434,593	756,995	217	28,536	785,748
44,329	2,745,337	58,605	218,687	3,066,958	830,835	—	195,861	1,026,696
312,320	19,342,127	412,899	8,026,717	28,094,063	5,853,604	—	(1,309,863)	4,543,741
206,428	12,784,176	272,906	2,807,942	16,071,452	3,868,939	2,082	(569,890)	3,301,131
146,883	9,096,510	194,185	2,528,188	11,965,766	2,752,922	—	(88,882)	2,664,040
52,984	3,281,336	70,047	542,067	3,946,434	993,047	—	218,763	1,211,810
79,682	4,934,744	105,343	1,071,046	6,190,815	1,493,426	—	(196,138)	1,297,288
108,902	6,744,357	143,973	599,394	7,596,626	2,041,078	1,442	393,875	2,436,395
145,595	9,016,737	192,482	1,193,188	10,548,002	2,728,780	20,121	(6,936)	2,741,965
355,541	22,018,797	470,039	8,864,266	31,708,643	6,663,658	—	(3,117,081)	3,546,577
80,854	5,007,348	106,893	1,291,317	6,486,412	1,515,399	—	(125,430)	1,389,969
366,908	22,722,803	485,067	2,133,155	25,707,933	6,876,715	—	969,676	7,846,391
438,395	27,150,018	579,576	3,932,887	32,100,876	8,216,645	—	97,691	8,314,236
140,969	8,730,281	186,367	1,095,577	10,153,194	2,642,088	—	184,495	2,826,583
11,770	728,914	15,560	220,529	976,773	220,595	—	106,984	327,579
7,862	486,912	10,394	65,478	570,646	147,357	—	83,710	231,067
6,475	401,024	8,561	529,661	945,721	121,364	—	31,089	152,453
12,913	799,717	17,072	615,362	1,445,064	242,022	—	(35,988)	206,034
29,628	1,834,855	39,169	337,743	2,241,395	555,291	283	189,198	744,772
12,492	773,634	16,515	125,930	928,571	234,129	—	125,868	359,997
24,074	1,490,942	31,827	144,430	1,691,273	451,211	—	106,739	557,950
19,419	1,202,652	25,673	—	1,247,744	363,965	—	202,984	566,949
59,075	3,658,515	78,099	285,697	4,081,386	1,107,195	—	252,899	1,360,094
21,764	1,347,879	28,773	305,662	1,704,078	407,915	—	3,251	411,166
113,805	7,048,002	150,455	314,275	7,626,537	2,132,972	168	386,835	2,519,975
42,795	2,650,339	56,577	256,474	3,006,185	802,085	—	(33,565)	768,520
—	—	—	4,446,636	4,446,636	—	—	(60,873)	(60,873)
55,997,137	3,467,927,931	74,030,384	689,038,842	4,286,994,294	1,049,516,262	3,531,910	—	1,053,048,172
55,997,137	3,467,927,931	74,030,384	689,038,842	4,286,994,294	1,267,230,442	3,531,910	—	1,270,762,352
116,582,189	3,978,390,548	74,030,384	723,133,490	4,892,136,611	1,611,558,665	3,834,971	—	1,615,393,636

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

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

June 30, 2018

(1) Plan Description

The State of New Jersey, Police and Firemen's Retirement System (PFRS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey (the State), Division of Pensions and Benefits (the Division). For additional information about PFRS, please refer to Division's Comprehensive Annual Financial Report (CAFR), which can be found at <http://www.nj.gov/treasury/pensions/financial-reports.shtml>.

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

The following represents the membership tiers for PFRS:

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

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

(2) Basis of Presentation

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

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

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

June 30, 2018

(3) Allocation Methodology and Reconciliation to Financial Statements

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in PFRS to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The employer and nonemployer allocation percentages presented in the schedule of employer and nonemployer allocations and applied to amounts presented in the schedule of pension amounts by employer and nonemployer are based on the ratio of the contributions of an individual employer to the total contributions of PFRS during the measurement period July 1, 2017 through June 30, 2018. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of pension amounts by employer and nonemployer may result in immaterial differences. Contributions from employers are recognized when due, based on statutory requirements.

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

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedule of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2018 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2018.

A special funding situation exists for the Local employers of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a nonemployer, is required to pay the additional costs incurred by Local employers under Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The June 30, 2018 State special funding situation net pension liability amount of \$1,838,050,687, 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 \$217,714,180, for the fiscal year ending June 30, 2018, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2018. 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 2018, the State contributed an amount less than the actuarially determined amount.

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

June 30, 2018

The Local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers were credited with the full payment and any such amounts were not to be included in their unfunded liability. The actuaries determined the unfunded liability of the System, 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, which began with the payments due in the fiscal year ended June 30, 2012 and are adjusted by the rate of return on the actuarial value of assets.

(4) Special Funding Situation

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

(5) Collective Net Pension Liability

Components of Net Pension Liability

The components of the collective net pension liability of the participating employers for PFRS as of June 30, 2018 is as follows:

	State	Local	Total
Total pension liability	\$ 5,837,506,505	40,960,053,149	46,797,559,654
Plan fiduciary net position	<u>1,508,202,229</u>	<u>25,590,353,871</u>	<u>27,098,556,100</u>
Net pension liability	<u>\$ 4,329,304,276</u>	<u>15,369,699,278</u>	<u>19,699,003,554</u>

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

June 30, 2018

Actuarial Assumptions

The collective total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions:

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

Preretirement mortality rates were based on the RP-2000 Combined Healthy Mortality tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. For preretirement accidental mortality, a custom table with representative rates was used and there is no mortality improvement assumed. Post-retirement mortality rates for male service retirements are based the RP-2000 Combined Healthy Mortality Tables projected on a generational basis using Projection Scale AA from the base year of 2012 to 2013 and the Conduent modified 2014 projection scale thereafter. Postretirement mortality rates for female service retirements and beneficiaries were based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scales thereafter. Disability mortality rates were based on a custom table with representative rates and no mortality improvement assumed.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

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In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

Discount Rate

The discount rate used to measure the total pension liability was 6.51% as of June 30, 2018. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that

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contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2062, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the collective net pension liability of the participating employers as of June 30, 2018, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	<u>At 1% decrease (5.51%)</u>	<u>At current discount rate (6.51%)</u>	<u>At 1% increase (7.51%)</u>
State	\$ 5,090,302,750	4,329,304,276	3,702,605,881
Local	<u>20,570,435,198</u>	<u>15,369,699,278</u>	<u>11,080,039,474</u>
Total	<u>\$ 25,660,737,948</u>	<u>19,699,003,554</u>	<u>14,782,645,355</u>

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

June 30, 2018

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resource (excluding employer specific amounts) for the year ended June 30, 2018:

	<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 Outflows of Resources:						
State:						
Changes of assumptions	2014	6.17 years	\$ 30,319,008	—	13,971,893	16,347,115
	2015	5.53 years	213,387,658	—	84,342,947	129,044,711
	2016	5.58 years	19,406,513	—	5,420,814	13,985,699
Subtotal			263,113,179	—	103,735,654	159,377,525
Differences between projected and actual investment earnings on pension plan investments	2014	5 years	(21,947,425)	—	(21,947,425)	—
	2015	5 years	38,711,710	—	19,355,854	19,355,856
	2016	5 years	99,538,895	—	33,179,631	66,359,264
	2017	5 years	(35,881,132)	—	(8,970,283)	(26,910,849)
	2018	5 years	—	5,832,361	1,166,472	4,665,889
Subtotal			80,422,048	5,832,361	22,784,249	63,470,160
Subtotal State			343,535,227	5,832,361	126,519,903	222,847,685
Local:						
Differences between expected and actual experience	2017	5.59 years	100,153,088	—	21,819,845	78,333,243
	2018	5.73 years	—	71,877,743	12,544,109	59,333,634
Subtotal			100,153,088	71,877,743	34,363,954	137,666,877
Changes of assumptions	2014	6.17 years	198,221,787	—	91,346,447	106,875,340
	2015	5.53 years	1,504,758,893	—	594,766,360	909,992,533
	2016	5.58 years	200,704,934	—	56,062,831	144,642,103
Subtotal			1,903,685,614	—	742,175,638	1,161,509,976
Subtotal Local			2,003,838,702	71,877,743	776,539,592	1,299,176,853
Total			\$ 2,347,373,929	77,710,104	903,059,495	1,522,024,538

STATE OF NEW JERSEY
POLICE AND FIREMEN'S RETIREMENT SYSTEM

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

June 30, 2018

	<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	2015	5.53 years	\$ 18,181,221	—	7,186,253	10,994,968
	2016	5.58 years	12,031,373	—	3,360,718	8,670,655
	2017	5.59 years	26,774,721	—	5,833,272	20,941,449
	2018	5.73 years	—	24,201,655	4,223,675	19,977,980
Subtotal			56,987,315	24,201,655	20,603,918	60,585,052
Changes of assumptions	2017	5.59 years	373,950,589	—	81,470,716	292,479,873
	2018	5.73 years	—	264,067,891	46,085,147	217,982,744
Subtotal			373,950,589	264,067,891	127,555,863	510,462,617
Subtotal State			430,937,904	288,269,546	148,159,781	571,047,669
Local:						
Difference between expected and actual experience	2015	5.53 years	80,238,268	—	31,714,730	48,523,538
	2016	5.58 years	10,370,342	—	2,896,743	7,473,599
Subtotal			90,608,610	—	34,611,473	55,997,137
Changes of assumptions	2017	5.59 years	2,528,303,928	—	550,828,742	1,977,475,186
	2018	5.73 years	—	1,805,559,033	315,106,288	1,490,452,745
Subtotal			2,528,303,928	1,805,559,033	865,935,030	3,467,927,931
Differences between projected and actual investment earnings on pension plan investments	2014	5 years	320,913,028	—	320,913,028	—
	2015	5 years	(336,423,548)	—	(168,211,775)	(168,211,773)
	2016	5 years	(1,106,751,386)	—	(368,917,128)	(737,834,258)
	2017	5 years	827,667,410	—	206,916,853	620,750,557
	2018	5 years	—	449,157,322	89,831,464	359,325,858
Subtotal			(294,594,496)	449,157,322	80,532,442	74,030,384
Subtotal Local			2,324,318,042	2,254,716,355	981,078,945	3,597,955,452
Total			\$ 2,755,255,946	2,542,985,901	1,129,238,726	4,169,003,121

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

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

June 30, 2018

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

	State	Local	Total
Year ending June 30:			
2019	\$ 307,549	116,373,674	116,681,223
2020	(66,908,621)	(392,289,917)	(459,198,538)
2021	(144,221,769)	(1,097,483,063)	(1,241,704,832)
2022	(100,651,707)	(704,508,897)	(805,160,604)
2023	<u>(36,725,436)</u>	<u>(220,870,396)</u>	<u>(257,595,832)</u>
Total	\$ (348,199,984)	(2,298,778,599)	(2,646,978,583)

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.73, 5.59, 5.58, 5.53, and 6.17 years for the 2018, 2017, 2016, 2015 and 2014 amounts, respectively.

(7) Pension Expense

The components of allocable pension expense, which exclude pension expense related to specific liabilities of individual employers, for State and local employers for the year ending June 30, 2018 are as follows:

	State	Local	Total
Service cost	\$ 129,608,653	901,126,971	1,030,735,624
Interest on total pension liability	364,075,387	2,534,017,319	2,898,092,706
Member contributions	(49,052,970)	(346,551,913)	(395,604,883)
Administrative expense	673,553	3,832,132	4,505,685
Expected investment return net of investment expenses	(102,398,317)	(1,593,757,948)	(1,696,156,265)
Transfers between State and Local Employers	23,364,856	(23,364,856)	—
Pension expense related to specific liabilities of individual employers	(303,061)	(3,531,910)	(3,834,971)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	(20,603,918)	(247,519)	(20,851,437)
Changes in assumptions	(23,820,209)	(123,759,392)	(147,579,601)
Differences between projected and actual earnings on pension plan investments	<u>22,784,249</u>	<u>(80,532,442)</u>	<u>(57,748,193)</u>
Total pension expense	\$ 344,328,223	1,267,230,442	1,611,558,665

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Absecon City	56600	Atlantic	\$ 63,813	0.0586205251%
Atlantic City	30801	Atlantic	778,112	0.7148022364%
Atlantic City	30802	Atlantic	602,192	0.5531950855%
Atlantic County	70100	Atlantic	584,382	0.5368347893%
Atlantic County	70103	Atlantic	225,107	0.2067911333%
Brigantine City	50201	Atlantic	103,423	0.0950079818%
Brigantine City	50202	Atlantic	101,540	0.0932783192%
Buena Borough	58900	Atlantic	12,788	0.0117478968%
Egg Harbor City	59900	Atlantic	34,083	0.0313101657%
Egg Harbor Township	58200	Atlantic	251,606	0.2311343696%
Galloway Township	53800	Atlantic	158,204	0.1453315477%
Hamilton Township (Atlantic)	59100	Atlantic	145,176	0.1333639397%
Hammonton Town	36500	Atlantic	76,779	0.0705315687%
Linwood City	54400	Atlantic	48,661	0.0447020091%
Longport Borough	38700	Atlantic	37,071	0.0340552251%
Margate City	32800	Atlantic	207,329	0.1904598864%
Mullica Township	68900	Atlantic	25,474	0.0234015879%
Northfield City	45400	Atlantic	69,404	0.0637570399%
Pleasantville City	35100	Atlantic	269,782	0.2478315972%
Somers Point City	33500	Atlantic	84,762	0.0778653993%
Ventnor City	32100	Atlantic	271,845	0.2497269637%
Allendale Borough	52000	Bergen	55,589	0.0510661650%
Alpine Borough	46000	Bergen	52,195	0.0479484763%
Bergen County	70200	Bergen	2,227,908	2.0466369952%
Bergenfield Borough	29000	Bergen	202,637	0.1861493341%
Bogota Borough	28900	Bergen	51,089	0.0469319543%
Carlstadt Borough	21700	Bergen	122,734	0.1127478143%
Cliffside Park Borough	25300	Bergen	148,196	0.1361382530%
Closter Borough	38400	Bergen	81,263	0.0746511523%
Cresskill Borough	31200	Bergen	117,312	0.1077668771%
Demarest Borough	37500	Bergen	55,030	0.0505521760%
Dumont Borough	27800	Bergen	128,479	0.1180257912%
East Rutherford Borough	22100	Bergen	163,836	0.1505054993%
Edgewater Borough	44300	Bergen	125,149	0.1149667126%
Elmwood Park Borough	33100	Bergen	169,029	0.1552766472%
Emerson Borough	43500	Bergen	64,768	0.0594978353%
Englewood City	27201	Bergen	347,761	0.3194659152%
Englewood City	27202	Bergen	205,121	0.1884313431%
Englewood Cliffs Borough	44100	Bergen	117,791	0.1082071177%
Fair Lawn Borough	32300	Bergen	230,987	0.2121927744%
Fairview Borough	26600	Bergen	118,701	0.1090428996%
Fort Lee Borough	42900	Bergen	373,046	0.3426940254%
Franklin Lakes Borough	43900	Bergen	75,229	0.0691084584%
Garfield City	35800	Bergen	225,368	0.2070308926%
Glen Rock Borough	26900	Bergen	71,879	0.0660303545%
Hackensack City	28000	Bergen	846,118	0.7772751731%
Harrington Park Borough	44500	Bergen	43,189	0.0396753499%
Hasbrouck Heights Borough	30400	Bergen	122,052	0.1121217195%
Haworth Borough	41500	Bergen	39,600	0.0363781486%
Hillsdale Borough	28800	Bergen	65,298	0.0599853322%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Ho-Ho-Kus Borough	29900	Bergen	\$ 53,226	0.0488950344%
Leonia Borough	23100	Bergen	79,120	0.0726821397%
Little Ferry Borough	29500	Bergen	101,898	0.0936067608%
Lodi Borough	41100	Bergen	175,615	0.1613263747%
Lyndhurst Township	24800	Bergen	194,618	0.1787833855%
Mahwah Township	30600	Bergen	219,513	0.2016525728%
Maywood Borough	37400	Bergen	101,732	0.0934545586%
Midland Park Borough	54000	Bergen	47,510	0.0436443680%
Montvale Borough	24300	Bergen	94,788	0.0870758781%
Moonachie Borough	48000	Bergen	71,086	0.0653024847%
New Milford Borough	27300	Bergen	118,519	0.1088761728%
North Arlington Borough	34000	Bergen	111,472	0.1024020591%
Northvale Borough	48400	Bergen	53,269	0.0489351307%
Norwood Borough	43700	Bergen	52,085	0.0478471105%
Oakland Borough	49600	Bergen	99,568	0.0914668275%
Old Tappan Borough	48900	Bergen	56,271	0.0516929759%
Oradell Borough	23200	Bergen	79,015	0.0725863996%
Palisades Park Borough	35000	Bergen	122,578	0.1126043066%
Paramus Borough	27400	Bergen	370,189	0.3400688457%
Park Ridge Borough	43200	Bergen	74,184	0.0681477847%
Ramsey Borough	36800	Bergen	124,115	0.1140166768%
Ridgefield Borough	27500	Bergen	108,001	0.0992138952%
Ridgefield Park Village	35200	Bergen	104,694	0.0961753762%
Ridgewood Village	32000	Bergen	318,909	0.2929615725%
River Edge Borough	20100	Bergen	84,749	0.0778537387%
River Vale Township	48300	Bergen	91,695	0.0842339535%
Rochelle Park Township	42800	Bergen	77,126	0.0708503953%
Rutherford Borough	31600	Bergen	144,377	0.1326295236%
Saddle Brook Township	24400	Bergen	121,877	0.1119605161%
Saddle River Borough	50400	Bergen	85,009	0.0780919637%
South Hackensack Township	50600	Bergen	65,991	0.0606216557%
Teaneck Township	21500	Bergen	643,367	0.5910200749%
Tenafly Borough	31400	Bergen	142,743	0.1311284710%
Upper Saddle River Boro	48800	Bergen	71,685	0.0658528877%
Waldwick Borough	49001	Bergen	63,649	0.0584699595%
Wallington Borough	34600	Bergen	84,265	0.0774084861%
Washington Township (Bergen)	46900	Bergen	83,740	0.0769262059%
Westwood Borough	40200	Bergen	97,484	0.0895521289%
Woodcliff Lake Borough	47000	Bergen	63,050	0.0579201703%
Wood-Ridge Borough	33300	Bergen	102,371	0.0940414778%
Wyckoff Township	47200	Bergen	90,013	0.0826888156%
Beverly City Municipal Bldg	36600	Burlington	18,008	0.0165425706%
Bordentown City	37900	Burlington	28,619	0.0262902574%
Bordentown Fire District #1	63800	Burlington	10,725	0.0098522235%
Bordentown Twp	52200	Burlington	61,992	0.0569478360%
Bordentown Twp Fire District 2	63700	Burlington	21,386	0.0196457346%
Burlington City	41300	Burlington	87,738	0.0805997187%
Burlington County/Payroll Dept	70300	Burlington	407,067	0.3739461948%
Burlington County/Payroll Dept	70303	Burlington	95,937	0.0881314735%
Burlington Township	54500	Burlington	127,525	0.1171491970%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Chesterfield Township	76000	Burlington	\$ 20,330	0.0186760597%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	5,100	0.0046847159%
Cinnaminson Township	29200	Burlington	75,117	0.0690056606%
Cinnaminson Twp Fire Dist #1	64200	Burlington	39,698	0.0364680584%
Delanco Township	45300	Burlington	29,886	0.0274543786%
Delran Township	61700	Burlington	94,022	0.0863716364%
Eastampton Township	59000	Burlington	42,296	0.0388541949%
Edgewater Park Township	61800	Burlington	32,197	0.0295770254%
Evesham Township	55200	Burlington	344,454	0.3164279076%
Florence Township	36300	Burlington	78,108	0.0717524588%
Florence Twp. Fire Dist. #1	77600	Burlington	13,439	0.0123453515%
Lumberton Township	61400	Burlington	49,958	0.0458933385%
Mansfield Township (Burlington)	68300	Burlington	31,728	0.0291462975%
Maple Shade Township	29300	Burlington	95,520	0.0877480019%
Medford Lakes Borough	62900	Burlington	20,185	0.0185424737%
Medford Township	49500	Burlington	115,082	0.1057186948%
Moorestown Township	39600	Burlington	108,320	0.0995068433%
Mount Holly Township	39800	Burlington	65,342	0.0600252238%
Mount Laurel Fire District #1	75300	Burlington	124,154	0.1140520679%
Mount Laurel Township	49900	Burlington	211,215	0.1940300900%
New Hanover Township	69200	Burlington	2,211	0.0020311005%
North Hanover Township	69300	Burlington	12,870	0.0118232819%
Palmyra Borough	38300	Burlington	38,544	0.0354076555%
Pemberton Borough	69700	Burlington	11,789	0.0108293652%
Pemberton Township	62800	Burlington	114,253	0.1049570704%
Riverside Township	25100	Burlington	41,789	0.0383889965%
Riverton Borough	37100	Burlington	13,273	0.0121927403%
Springfield Township (Burl)	72800	Burlington	19,682	0.0180808553%
Westampton Township	62200	Burlington	92,627	0.0850906019%
Willingboro Township	49100	Burlington	255,609	0.2348115647%
Audubon Borough	23400	Camden	47,747	0.0438621357%
Barrington Borough	48100	Camden	38,962	0.0357915363%
Bellmawr Borough	37300	Camden	64,151	0.0589318848%
Berlin Borough	52800	Camden	47,897	0.0439998132%
Berlin Township	52300	Camden	48,615	0.0446592534%
Brooklawn Borough	47300	Camden	14,204	0.0130482635%
Camden City	21202	Camden	505,190	0.4640855498%
Camden Co Bd of Chosen Frhldrs	70401	Camden	965,077	0.8865546611%
Camden Co Bd of Chosen Frhldrs	70403	Camden	259,311	0.2382124843%
Camden Co Bd. of Ch Freeholders	70402	Camden	2,745	0.0025215637%
Camden County Regional Police	70404	Camden	714,268	0.6561528665%
Cherry Hill Fire Dist 13	75800	Camden	284,971	0.2617848905%
Cherry Hill Township	33000	Camden	417,374	0.3834146398%
Chesilhurst Borough	59800	Camden	16,030	0.0147255554%
Clementon Borough	64400	Camden	28,948	0.0265931273%
Collingswood Borough	25801	Camden	56,929	0.0522972838%
Collingswood Borough	25802	Camden	40,376	0.0370911870%
Gibbsboro Borough	65600	Camden	14,353	0.0131853272%
Gloucester City	32200	Camden	142,856	0.1312327009%
Gloucester Township	48600	Camden	415,940	0.3820977027%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Gloucester Twp Fire District 2	75900	Camden	\$ 13,514	0.0124145994%
Gloucester Twp Fire District 4	65700	Camden	10,051	0.0092327772%
Gloucester Twp Fire District 5	77000	Camden	11,539	0.0106002437%
Gloucester Twp Fire District 6	76100	Camden	5,046	0.0046353116%
Haddon Heights Borough	40500	Camden	42,902	0.0394117579%
Haddon Township	22200	Camden	79,888	0.0733883248%
Haddon Twp Fire District 1	85102	Camden	4,023	0.0036959135%
Haddonfield Borough	38600	Camden	64,047	0.0588356333%
Hi-Nella Borough	77100	Camden	802	0.0007371779%
Laurel Springs Borough	67800	Camden	17,209	0.0158090750%
Lawnside Borough	68000	Camden	13,852	0.0127250385%
Lindenwold Borough	55300	Camden	115,338	0.1059532374%
Magnolia Borough	60800	Camden	29,240	0.0268605039%
Merchantville Borough	38900	Camden	33,507	0.0307804246%
Mount Ephraim Borough	37200	Camden	32,862	0.0301881865%
Oaklyn Borough	33600	Camden	27,814	0.0255507269%
Pennsauken Township	20900	Camden	282,035	0.2590877011%
Pine Hill Borough	55100	Camden	53,204	0.0488746794%
Pine Hill Fire District 1	77200	Camden	2,399	0.0022036576%
Pine Valley Borough	70000	Camden	1,282	0.0011774184%
Runnemede Borough	38500	Camden	46,582	0.0427916065%
Somerdale Borough	61000	Camden	40,688	0.0373776911%
Stratford Borough	61500	Camden	41,957	0.0385433466%
Voorhees Fire District	76300	Camden	59,467	0.0546284925%
Voorhees Township	53100	Camden	146,690	0.1347551367%
Waterford Township	53200	Camden	56,596	0.0519910384%
Winslow Township	53500	Camden	235,930	0.2167336757%
Winslow Twp Fire District 1	79902	Camden	46,088	0.0423382733%
Woodlynne Borough	51400	Camden	6,415	0.0058929225%
Avalon Borough	57400	Cape May	53,522	0.0491674230%
Cape May City	44400	Cape May	96,164	0.0883401377%
Cape May County	70500	Cape May	361,820	0.3323806950%
Lower Township	57600	Cape May	120,576	0.1107654021%
Middle Township	57900	Cape May	135,158	0.1241607233%
North Wildwood City	26000	Cape May	98,518	0.0905025739%
Ocean City	20700	Cape May	393,012	0.3610353019%
Sea Isle City	57700	Cape May	68,504	0.0629299523%
Stone Harbor Borough	57500	Cape May	31,602	0.0290306116%
West Wildwood Borough	59200	Cape May	8,521	0.0078278739%
Wildwood City	34900	Cape May	167,792	0.1541402456%
Wildwood Crest Borough	53700	Cape May	45,012	0.0413498801%
Bridgeton City	36200	Cumberland	202,734	0.1862388347%
Cumberland County	70600	Cumberland	340,333	0.3126426981%
Cumberland County	70603	Cumberland	91,230	0.0838069079%
Millville City	22600	Cumberland	182,564	0.1677097604%
Vineland City	26500	Cumberland	432,888	0.3976671207%
Belleville Township	35400	Essex	592,751	0.5445229400%
Bloomfield Township	32700	Essex	628,438	0.5773064386%
Caldwell Borough	40800	Essex	72,324	0.0664395000%
Cedar Grove Township	28700	Essex	117,505	0.1079442417%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
East Orange City	23800	Essex	\$ 1,053,042	0.9673625326%
Essex County	70700	Essex	3,026,639	2.7803811336%
Essex County College	62700	Essex	12,779	0.0117395093%
Essex Fells Borough	27900	Essex	44,194	0.0405985867%
Fairfield Township (Essex)	36700	Essex	117,294	0.1077506136%
Glen Ridge Borough	25500	Essex	67,314	0.0618368178%
Irvington Township	29100	Essex	829,916	0.7623906647%
Livingston Township	36000	Essex	267,664	0.2458855989%
Maplewood Township	23900	Essex	345,545	0.3174305187%
Millburn Township	26300	Essex	344,090	0.3160933289%
Montclair Township	28300	Essex	650,478	0.5975524919%
Newark City	21101	Essex	3,329,773	3.0588484201%
Newark City	21102	Essex	2,015,360	1.8513831511%
North Caldwell Borough	38000	Essex	56,499	0.0519020492%
Nutley Township	32500	Essex	341,056	0.3133065367%
Orange City	24900	Essex	529,725	0.4866248635%
Roseland Borough	43600	Essex	88,099	0.0809307174%
South Orange Village	35600	Essex	284,885	0.2617057208%
Verona Township	34200	Essex	99,277	0.0911995532%
West Caldwell Township	36100	Essex	91,653	0.0841959030%
West Orange Township	24700	Essex	609,881	0.5602585733%
Clayton Borough	64300	Gloucester	40,246	0.0369717165%
Deptford Township	63000	Gloucester	184,734	0.1697037310%
Deptford Twp Fire District	64900	Gloucester	37,382	0.0343407064%
East Greenwich Township	59300	Gloucester	44,343	0.0407352413%
Elk Township	60900	Gloucester	28,989	0.0266301550%
Franklin Township (Gloucester)	56500	Gloucester	57,328	0.0526639804%
Glassboro Borough	45201	Gloucester	132,572	0.1217854291%
Glassboro Borough	45202	Gloucester	12,691	0.0116586008%
Gloucester County	70800	Gloucester	336,631	0.3092413694%
Gloucester County	70803	Gloucester	118,107	0.1084972018%
Greenwich Township (Gloucester)	45000	Gloucester	44,814	0.0411680149%
Harrison Township (Gloucester)	60000	Gloucester	47,329	0.0434779481%
Logan Township	57000	Gloucester	58,601	0.0538326022%
Mantua Township	68400	Gloucester	80,882	0.0743008215%
Monroe Township (Gloucester)	45100	Gloucester	209,037	0.1920293685%
Newfield Borough	74700	Gloucester	12,491	0.0114744854%
Paulsboro Borough	39100	Gloucester	44,118	0.0405287251%
Pitman Borough	41200	Gloucester	42,674	0.0392014571%
South Harrison Township	72600	Gloucester	10,299	0.0094609781%
Washington Twp (Gloucester)	49400	Gloucester	209,301	0.1922716849%
Washington Twp Bd of Fire Comm	78700	Gloucester	53,099	0.0487790417%
Wenonah Borough	73900	Gloucester	14,847	0.0136389673%
West Deptford Township	47900	Gloucester	128,037	0.1176193052%
Westville Borough	22700	Gloucester	26,924	0.0247335611%
Woodbury City	24000	Gloucester	84,660	0.0777718073%
Woodbury Heights Borough	60100	Gloucester	19,722	0.0181176784%
Woolwich Township	74200	Gloucester	54,108	0.0497054494%
Bayonne City	20300	Hudson	1,335,211	1.2265736933%
East Newark Borough	34700	Hudson	18,906	0.0173680216%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Guttenberg Town	25600	Hudson	\$ 64,336	0.0591012710%
Harrison Town (Hudson)	31800	Hudson	226,286	0.2078749598%
Hoboken City	23301	Hudson	459,660	0.4222600380%
Hoboken City	23302	Hudson	420,305	0.3861078400%
Hudson County	70900	Hudson	1,339,861	1.2308451723%
Hudson County	70903	Hudson	238,482	0.2190779771%
Jersey City	38101	Hudson	2,872,971	2.6392154030%
Jersey City Fire Dept.	38102	Hudson	1,984,770	1.8232823226%
Kearny Town	31900	Hudson	648,810	0.5960204466%
Lambertville City Fire District 1	86102	Hudson	1,314	0.0012067746%
North Bergen Township	23701	Hudson	353,604	0.3248339041%
North Hudson Reg Fire & Rescue	79000	Hudson	904,713	0.8311024565%
Secaucus Town	24600	Hudson	215,329	0.1978092646%
Union City	22400	Hudson	599,333	0.5505693943%
Weehawken Township	27700	Hudson	174,402	0.1602117601%
West New York Town	23000	Hudson	376,356	0.3457338742%
Clinton Town	64500	Hunterdon	29,782	0.0273588431%
Clinton Township	64600	Hunterdon	73,389	0.0674181760%
Delaware Township	64800	Hunterdon	19,336	0.0177631539%
Flemington Borough	65300	Hunterdon	36,866	0.0338661999%
Franklin Township (Hunterdon)	75500	Hunterdon	14,484	0.0133058206%
Frenchtown Borough	65500	Hunterdon	4,677	0.0042963345%
High Bridge Borough	67000	Hunterdon	22,838	0.0209794466%
Holland Township	67100	Hunterdon	16,382	0.0150491895%
Hunterdon County	71000	Hunterdon	53,906	0.0495197996%
Hunterdon County	71003	Hunterdon	49,445	0.0454222075%
Lambertville City	67700	Hunterdon	20,581	0.0189061018%
Lebanon Township	54300	Hunterdon	23,982	0.0220305414%
Raritan Township	61200	Hunterdon	105,330	0.0967597382%
Readington Township	72400	Hunterdon	78,236	0.0718701904%
Tewksbury Township	73300	Hunterdon	23,852	0.0219108663%
West Amwell Township	74000	Hunterdon	16,186	0.0148689609%
East Windsor Township	50800	Mercer	147,156	0.1351830006%
Ewing Township	43100	Mercer	283,578	0.2605051857%
Hamilton Township (Mercer)	33900	Mercer	617,419	0.5671839745%
Hamilton Twp Fire District 2	74400	Mercer	51,195	0.0470295355%
Hamilton Twp Fire District 3	66100	Mercer	56,656	0.0520464776%
Hamilton Twp Fire District 4	66200	Mercer	34,144	0.0313659118%
Hamilton Twp Fire District 5	66300	Mercer	17,937	0.0164778233%
Hamilton Twp Fire District 6	74600	Mercer	30,078	0.0276307203%
Hamilton Twp Fire District 7	66400	Mercer	48,020	0.0441132488%
Hamilton Twp Fire District 8	74300	Mercer	16,582	0.0152326913%
Hamilton Twp Fire District 9	74500	Mercer	40,672	0.0373627573%
Hightstown Borough	24100	Mercer	35,230	0.0323635108%
Hopewell Township (Mercer)	67200	Mercer	97,361	0.0894393070%
Hopewell Twp Fire District 1	77500	Mercer	28,206	0.0259111841%
Lawrence Township (Mercer)	22900	Mercer	199,245	0.1830332820%
Mercer County	71100	Mercer	791,756	0.7273356925%
Mercer County	71103	Mercer	174,126	0.1599586013%
Pennington Borough	69800	Mercer	9,615	0.0088327352%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Princeton	86001	Mercer	\$ 190,012	0.1745521051%
Robbinsville Township	73700	Mercer	125,814	0.1155775669%
Trenton City	33401	Mercer	815,540	0.7491844710%
Trenton City	33402	Mercer	731,716	0.6721805275%
West Windsor Township	49700	Mercer	200,452	0.1841427823%
Carteret Borough	21400	Middlesex	246,441	0.2263896116%
Cranbury Township	64700	Middlesex	55,948	0.0513955271%
Dunellen Borough	26100	Middlesex	49,703	0.0456590004%
East Brunswick Township	56700	Middlesex	328,220	0.3015150659%
Edison Township	31701	Middlesex	737,188	0.6772076982%
Edison Township	31702	Middlesex	463,900	0.4261550008%
Helmetta Borough	66900	Middlesex	9,133	0.0083897329%
Highland Park Borough	21900	Middlesex	91,849	0.0843758247%
Jamesburg Borough	53600	Middlesex	48,582	0.0446291812%
Metuchen Borough	22800	Middlesex	87,716	0.0805788523%
Middlesex Borough	36900	Middlesex	89,365	0.0820937134%
Middlesex County	71200	Middlesex	1,013,961	0.9314618567%
Middlesex County	71203	Middlesex	153,946	0.1414208328%
Middlesex County College	75700	Middlesex	32,610	0.0299566101%
Milltown Borough	58500	Middlesex	51,106	0.0469482179%
Monroe Township (Middlesex)	62600	Middlesex	213,434	0.1960685551%
Monroe Twp Fire District 1	78400	Middlesex	3,806	0.0034960460%
Monroe Twp Fire District 2	68600	Middlesex	40,389	0.0371029499%
Monroe Twp Fire District 3	75100	Middlesex	62,885	0.0577680704%
New Brunswick City	33700	Middlesex	894,972	0.8221535239%
North Brunswick Township	59400	Middlesex	327,148	0.3005299458%
Old Bridge Township	47100	Middlesex	310,955	0.2856548477%
Old Bridge Twp Fire District 2	74800	Middlesex	9,244	0.0084920193%
Old Bridge Twp Fire District 4	85002	Middlesex	3,679	0.0033794395%
Perth Amboy City	24500	Middlesex	508,149	0.4668044238%
Piscataway Township	37700	Middlesex	312,455	0.2870325428%
Plainsboro Township	56200	Middlesex	118,448	0.1088107096%
Plainsboro Twp Fire District 1	75600	Middlesex	9,304	0.0085470493%
Sayreville Borough	40700	Middlesex	316,538	0.2907832819%
South Amboy City	27600	Middlesex	79,067	0.0726335536%
South Brunswick Township	50700	Middlesex	269,402	0.2474828006%
South Plainfield Borough	40600	Middlesex	188,727	0.1733717203%
South River Borough	39400	Middlesex	104,399	0.0959051356%
Spotswood Borough	51500	Middlesex	64,880	0.0596007354%
Woodbridge Township	32400	Middlesex	700,417	0.6434289531%
Woodbridge Twp Fire District 1	45800	Middlesex	84,453	0.0775811455%
Woodbridge Twp Fire District 2	78500	Middlesex	24,352	0.0223702344%
Woodbridge Twp Fire District 7	45900	Middlesex	18,599	0.0170857112%
Aberdeen Township	46400	Monmouth	136,391	0.1252933403%
Allenhurst Borough	43300	Monmouth	29,475	0.0270772487%
Allentown Borough	63100	Monmouth	11,585	0.0106424880%
Asbury Park City	33200	Monmouth	411,329	0.3778622286%
Atlantic Highlands	30500	Monmouth	44,772	0.0411291461%
Avon By The Sea	22300	Monmouth	39,285	0.0360889851%
Belmar Borough	39300	Monmouth	66,725	0.0612956206%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Bradley Beach Borough	40900	Monmouth	\$ 63,259	0.0581118549%
Brielle Borough	50000	Monmouth	54,459	0.0500278560%
Brookdale Community College	62500	Monmouth	37,070	0.0340537931%
Colts Neck Township	62000	Monmouth	55,899	0.0513507257%
Deal Borough	27100	Monmouth	71,932	0.0660794520%
Eatontown Borough	30300	Monmouth	142,535	0.1309377070%
Englishtown Borough	44800	Monmouth	16,255	0.0149325831%
Fair Haven Borough	42100	Monmouth	45,005	0.0413433338%
Freehold Borough	22000	Monmouth	93,753	0.0861246148%
Freehold Township	56100	Monmouth	216,305	0.1987056001%
Hazlet Township	50500	Monmouth	131,845	0.1211173968%
Highlands Borough	41800	Monmouth	38,804	0.0356470056%
Holmdel Township	58400	Monmouth	143,937	0.1322260038%
Howell Township	56000	Monmouth	326,114	0.2995804214%
Howell Twp Fire District 1	85902	Monmouth	5,088	0.0046740781%
Howell Twp Fire District 3	67300	Monmouth	4,271	0.0039233984%
Keansburg Borough	26700	Monmouth	118,966	0.1092868526%
Keyport Borough	39000	Monmouth	53,604	0.0492427058%
Little Silver Borough	40100	Monmouth	52,452	0.0481846556%
Long Branch City	39900	Monmouth	377,728	0.3469946560%
Manalapan Township	51000	Monmouth	205,429	0.1887145740%
Manasquan Borough	26400	Monmouth	56,825	0.0522018506%
Marlboro Township	56300	Monmouth	234,992	0.2158723221%
Matawan Borough	28600	Monmouth	78,555	0.0721633432%
Middletown Township	37000	Monmouth	381,884	0.3508124949%
Millstone Township Fire Dist #1	78900	Monmouth	15,086	0.0138585761%
Monmouth Beach Borough	58000	Monmouth	30,122	0.0276714303%
Monmouth County/Hall of Records	71303	Monmouth	1,517,751	1.3942616667%
Neptune City Borough	30200	Monmouth	53,282	0.0489468936%
Neptune Fire District 1	85702	Monmouth	9,477	0.0087061047%
Neptune Township	20200	Monmouth	273,396	0.2511514037%
Ocean Grove Bd of Fire Comm	76500	Monmouth	3,911	0.0035923997%
Ocean Township (Monmouth)	28400	Monmouth	217,056	0.1993959308%
Oceanport Borough	41400	Monmouth	38,214	0.0351044787%
Red Bank Borough	23500	Monmouth	133,266	0.1224228778%
Rumson Borough	37600	Monmouth	62,762	0.0576556577%
Sea Bright Boro	25900	Monmouth	34,338	0.0315441969%
Sea Girt Borough	37800	Monmouth	30,336	0.0278679224%
Shrewsbury Borough	44700	Monmouth	51,516	0.0473243249%
Spring Lake Borough	35700	Monmouth	46,136	0.0423822565%
Spring Lake Heights Borough	57300	Monmouth	45,955	0.0422155297%
Tinton Falls Borough	50100	Monmouth	150,469	0.1382264293%
Union Beach Borough	73500	Monmouth	44,251	0.0406507527%
Upper Freehold Township	79600	Monmouth	5,716	0.0052510755%
Wall Township	51600	Monmouth	233,897	0.2148662334%
Wall Township Fire District 2	80002	Monmouth	3,063	0.0028138981%
Wall Township Fire District 3	85802	Monmouth	2,769	0.0025440667%
West Long Branch Borough	46600	Monmouth	70,185	0.0644740674%
Boonton Town	31500	Morris	70,848	0.0650831827%
Boonton Township	57200	Morris	43,649	0.0400974857%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Butler Borough	61300	Morris	\$ 56,045	0.0514849254%
Chatham Borough	38200	Morris	77,883	0.0715458403%
Chatham Township	46500	Morris	71,602	0.0657760706%
Chester Township	52900	Morris	62,152	0.0570951284%
Denville Township	30000	Morris	109,549	0.1006352666%
Dover Town	35500	Morris	138,961	0.1276547235%
East Hanover Township	31300	Morris	132,822	0.1220149598%
Florham Park Borough	30100	Morris	117,786	0.1082029239%
Hanover Township	29600	Morris	100,874	0.0926668513%
Hanover Twp Fire District 2	66500	Morris	9,655	0.0088697629%
Hanover Twp Fire District 3	66600	Morris	10,736	0.0098621452%
Harding Township	52400	Morris	41,460	0.0380867402%
Jefferson Township	51100	Morris	124,082	0.1139860932%
Kinnelon Borough	58300	Morris	58,393	0.0536421450%
Lincoln Park Borough	56800	Morris	82,727	0.0759961159%
Long Hill Township	57800	Morris	75,287	0.0691609313%
Madison Borough	30900	Morris	129,318	0.1187960076%
Mendham Borough	53400	Morris	37,339	0.0343012238%
Mendham Township	53300	Morris	41,728	0.0383331481%
Montville Township	39700	Morris	144,201	0.1324685248%
Morris County	71400	Morris	499,035	0.4584317728%
Morris County	71403	Morris	178,767	0.1642221020%
Morris County_Park Commission	71404	Morris	63,405	0.0582457478%
Morris Plains Borough	52500	Morris	49,595	0.0455599872%
Morris Township	51700	Morris	190,413	0.1749207452%
Morristown Town	32900	Morris	288,191	0.2647422964%
Mount Arlington Borough	68800	Morris	48,652	0.0446931102%
Mount Olive Township	47700	Morris	165,798	0.1523083989%
Mountain Lakes Borough	42700	Morris	46,389	0.0426142420%
Netcong Borough	69100	Morris	25,713	0.0236208899%
Parsippany Troy Hills Township	42600	Morris	387,314	0.3558002853%
Pequannock Township	46200	Morris	125,136	0.1149542337%
Randolph Township	45500	Morris	121,553	0.1116626582%
Riverdale Borough	72500	Morris	55,368	0.0508633311%
Rockaway Borough	39200	Morris	54,957	0.0504854852%
Rockaway Township	41700	Morris	189,029	0.1736493255%
Roxbury Township	46800	Morris	153,400	0.1409185044%
Washington Twp (Morris)	58100	Morris	93,825	0.0861912033%
Wharton Borough	42500	Morris	66,371	0.0609708614%
Barnegat Township	63300	Ocean	176,475	0.1621162301%
Bay Head Borough	55600	Ocean	28,015	0.0257359675%
Beach Haven Borough	62100	Ocean	31,502	0.0289385539%
Beachwood Borough	63400	Ocean	56,005	0.0514483069%
Berkeley Township Municipal Bld	53900	Ocean	204,417	0.1877844840%
Brick Township	55500	Ocean	524,823	0.4821218082%
Harvey Cedars Borough	66800	Ocean	25,198	0.0231474063%
Island Heights Borough	67400	Ocean	7,644	0.0070221641%
Jackson Bd Fire District 2	67500	Ocean	10,492	0.0096383427%
Jackson Township	49800	Ocean	311,774	0.2864067548%
Jackson Twp Fire District 3	75200	Ocean	30,123	0.0276719417%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Jackson Twp Fire District 4	75400	Ocean	\$ 12,967	0.0119123733%
Lacey Township	51800	Ocean	167,551	0.1539185910%
Lakehurst Borough	52700	Ocean	14,763	0.0135616388%
Lakewood Township	33800	Ocean	459,133	0.4217762235%
Lakewood Twp Fire District 1	75000	Ocean	29,306	0.0269216712%
Lavallette Borough	67900	Ocean	35,414	0.0325326924%
Little Egg Harbor Township	68200	Ocean	139,773	0.1284010049%
Long Beach Township	55000	Ocean	128,566	0.1181056769%
Manchester Township	54800	Ocean	245,784	0.2257861220%
Mantoloking Borough	47400	Ocean	27,144	0.0249353721%
Ocean County	71500	Ocean	808,761	0.7429569697%
Ocean County	71503	Ocean	186,932	0.1717227617%
Ocean Gate Borough	69400	Ocean	12,530	0.0115106947%
Ocean Township (Ocean)	61100	Ocean	59,150	0.0543373855%
Pine Beach Borough	69900	Ocean	13,512	0.0124124514%
Plumsted Fire District #1	85402	Ocean	20,399	0.0187391704%
Plumsted Township	72300	Ocean	15,612	0.0143418793%
Point Pleasant Beach Borough	46700	Ocean	74,565	0.0684980133%
Point Pleasant Borough	54200	Ocean	115,579	0.1061751989%
Seaside Heights Borough	54700	Ocean	82,484	0.0757727224%
Seaside Park Borough	55400	Ocean	45,878	0.0421454635%
Ship Bottom Borough	61600	Ocean	33,838	0.0310849311%
South Toms River Borough	72700	Ocean	24,066	0.0221075630%
Stafford Township	56400	Ocean	198,355	0.1822160139%
Surf City Borough	73100	Ocean	25,205	0.0231544640%
Toms River Township	48700	Ocean	613,704	0.5637703714%
Tuckerton Borough	73400	Ocean	24,447	0.0224579961%
Bloomingdale Borough	55700	Passaic	56,781	0.0521608337%
Clifton City	34800	Passaic	915,662	0.8411605824%
Haledon Borough	42000	Passaic	51,909	0.0476853958%
Hawthorne Borough	28200	Passaic	108,373	0.0995552248%
Little Falls Twp	41600	Passaic	91,440	0.0840001269%
North Haledon Borough	41900	Passaic	76,691	0.0704515807%
Passaic City	22501	Passaic	494,335	0.4541140604%
Passaic City	22502	Passaic	334,999	0.3077422603%
Passaic County	71600	Passaic	1,419,606	1.3041014453%
Passaic County	71603	Passaic	241,388	0.2217480606%
Paterson City	30701	Passaic	1,201,606	1.1038388421%
Paterson City	30702	Passaic	1,195,981	1.0986720505%
Pompton Lakes Borough	40300	Passaic	61,371	0.0563773849%
Prospect Park Borough	43800	Passaic	62,920	0.0578001884%
Ringwood Borough	44900	Passaic	78,045	0.0716949739%
Totowa Borough	40000	Passaic	115,389	0.1060003915%
Wanaque Borough	40400	Passaic	92,455	0.0849321603%
Wayne Township	29400	Passaic	516,717	0.4746749511%
West Milford Township	24200	Passaic	167,517	0.1538871891%
West Paterson Borough	43000	Passaic	92,053	0.0845631111%
South Jersey Trans Authority	78600	Regional	46,315	0.0425465284%
Carneys Point Township	25700	Salem	52,814	0.0485172908%
Lower Alloways Creek Township	54900	Salem	29,908	0.0274742221%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Penns Grove Borough	28500	Salem	\$ 33,787	0.0310378794%
Pennsville Township	26800	Salem	66,025	0.0606528530%
Salem City	20400	Salem	41,586	0.0382024261%
Salem County	71700	Salem	340,079	0.3124086669%
Salem County	71703	Salem	69,976	0.0642828941%
Woodstown Borough	48500	Salem	23,113	0.0212321962%
Bedminster Township	42300	Somerset	54,230	0.0498180667%
Bernards Township	53000	Somerset	137,161	0.1260011620%
Bernardsville Boro	42200	Somerset	56,980	0.0523438241%
Bound Brook Borough	43400	Somerset	76,584	0.0703532835%
Branchburg Township	55800	Somerset	85,963	0.0789689670%
Bridgewater Twp	59700	Somerset	245,563	0.2255832881%
Far Hills Borough	65200	Somerset	16,834	0.0154639608%
Franklin Township (Somerset)	59600	Somerset	377,924	0.3471746800%
Green Brook Township	61900	Somerset	67,434	0.0619472871%
Hillsborough Township	51200	Somerset	186,876	0.1716709025%
Manville Borough	41000	Somerset	86,265	0.0792459585%
Montgomery Township	68700	Somerset	94,476	0.0867894763%
North Plainfield Borough	21300	Somerset	263,747	0.2422876757%
Peapack & Gladstone Borough	60400	Somerset	24,462	0.0224720093%
Raritan Borough	46100	Somerset	54,084	0.0496839692%
Somerset County Finance Office	71800	Somerset	399,565	0.3670548549%
Somerset County Finance Office	71803	Somerset	194,940	0.1790790954%
Somerville Borough	21600	Somerset	107,862	0.0990862418%
South Bound Brook Borough	48200	Somerset	42,298	0.0388567520%
Warren Township	51300	Somerset	107,508	0.0987607665%
Watchung Borough	29800	Somerset	99,165	0.0910967554%
NJ Transit Corporation	62300	Statewide	723,610	0.6647347955%
Waterfront Comm of NY Harbor	60600	Statewide	5,662	0.0052014667%
Andover Township	63200	Sussex	34,771	0.0319416818%
Byram Township	55900	Sussex	52,764	0.0484711597%
Franklin Borough	65400	Sussex	40,829	0.0375066742%
Hamburg Borough	66000	Sussex	20,737	0.0190501210%
Hardyston Township	66700	Sussex	59,138	0.0543265431%
Hopatcong Borough	47800	Sussex	81,518	0.0748851836%
Newton Town	23600	Sussex	85,419	0.0784685821%
Ogdensburg Borough	69500	Sussex	18,245	0.0167605428%
Sparta Township	47500	Sussex	106,073	0.0974420906%
Stanhope Borough	72900	Sussex	26,677	0.0245067922%
Sussex County	71903	Sussex	298,879	0.2745614814%
Vernon Township	54600	Sussex	97,358	0.0894363407%
Berkeley Heights Township	49300	Union	90,925	0.0835273592%
Clark Township	52600	Union	110,796	0.1017808740%
Cranford Township	25401	Union	168,302	0.1546086149%
Cranford Township	25402	Union	79,184	0.0727415680%
Elizabeth City	21001	Union	998,569	0.9173220953%
Elizabeth City	21002	Union	766,148	0.7038110541%
Fanwood Borough	31100	Union	59,878	0.0550064407%
Garwood Borough	29700	Union	47,649	0.0437719191%
Hillside Township	34301	Union	197,946	0.1818408275%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Hillside Township	34302	Union	\$ 159,924	0.1469122813%
Kenilworth Borough	31000	Union	85,668	0.0786977036%
Linden City	35900	Union	776,510	0.7133307446%
Mountainside Borough	39500	Union	78,516	0.0721279521%
New Providence Borough	50300	Union	86,175	0.0791636180%
Plainfield City	20600	Union	607,142	0.5577430445%
Rahway City	34100	Union	401,291	0.3686401914%
Roselle Borough	21800	Union	285,536	0.2623038915%
Roselle Park Borough	25000	Union	103,000	0.0946194981%
Scotch Plains Township	34500	Union	154,900	0.1422966087%
Springfield Township (Union)	26200	Union	211,703	0.1944780020%
Summit City	28100	Union	283,032	0.2600035733%
Union County	72000	Union	691,162	0.6349266029%
Union County	72001	Union	157,179	0.1443902062%
Union County	72003	Union	713,261	0.6552270726%
Union Township (Union)	32600	Union	852,229	0.7828887516%
Westfield Town	20800	Union	274,040	0.2517434372%
Winfield Township	74100	Union	22,880	0.0210187246%
Belvidere Town	63500	Warren	15,284	0.0140404413%
Blairstown Township	63600	Warren	12,588	0.0115637814%
Greenwich Township (Warren)	65900	Warren	25,103	0.0230603606%
Hackettstown Town	56900	Warren	57,595	0.0529092631%
Independence Twp	60500	Warren	24,284	0.0223082489%
Lopatcong Township	50900	Warren	46,800	0.0429922924%
Mansfield Township (Warren)	54100	Warren	37,751	0.0346792743%
Phillipsburg Town	38800	Warren	114,839	0.1054957105%
Pohatcong Township	51900	Warren	42,309	0.0388669807%
Warren Co Bd of Chosen Frhldr	72103	Warren	221,234	0.2032338179%
Washington Twp (Warren)	60700	Warren	83,193	0.0764242866%
Total			\$ 108,857,000	100.0000000000%

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Absecon City	56600	Atlantic	\$ 1,077,475	127,625
Atlantic City	30801	Atlantic	13,138,427	1,556,226
Atlantic City	30802	Atlantic	10,168,006	1,204,384
Atlantic County	70100	Atlantic	9,867,296	1,168,765
Atlantic County	70103	Atlantic	3,800,926	450,214
Brigantine City	50201	Atlantic	1,746,295	206,846
Brigantine City	50202	Atlantic	1,714,503	203,080
Buena Borough	58900	Atlantic	215,932	25,577
Egg Harbor City	59900	Atlantic	575,497	68,167
Egg Harbor Township	58200	Atlantic	4,248,367	503,212
Galloway Township	53800	Atlantic	2,671,268	316,407
Hamilton Township (Atlantic)	59100	Atlantic	2,451,297	290,352
Hammonton Town	36500	Atlantic	1,296,406	153,557
Linwood City	54400	Atlantic	821,646	97,323
Longport Borough	38700	Atlantic	625,952	74,143
Margate City	32800	Atlantic	3,500,749	414,658
Mullica Township	68900	Atlantic	430,133	50,949
Northfield City	45400	Atlantic	1,171,887	138,808
Pleasantville City	35100	Atlantic	4,555,270	539,565
Somers Point City	33500	Atlantic	1,431,206	169,524
Ventnor City	32100	Atlantic	4,590,108	543,691
Allendale Borough	52000	Bergen	938,622	111,178
Alpine Borough	46000	Bergen	881,317	104,391
Bergen County	70200	Bergen	37,618,225	4,455,819
Bergenfield Borough	29000	Bergen	3,421,519	405,273
Bogota Borough	28900	Bergen	862,633	102,178
Carlstadt Borough	21700	Bergen	2,072,362	245,468
Cliffside Park Borough	25300	Bergen	2,502,290	296,392
Closter Borough	38400	Bergen	1,372,126	162,526
Cresskill Borough	31200	Bergen	1,980,810	234,624
Demarest Borough	37500	Bergen	929,175	110,059
Dumont Borough	27800	Bergen	2,169,374	256,959
East Rutherford Borough	22100	Bergen	2,766,367	327,672
Edgewater Borough	44300	Bergen	2,113,146	250,299
Elmwood Park Borough	33100	Bergen	2,854,063	338,059
Emerson Borough	43500	Bergen	1,093,600	129,535
Englewood City	27201	Bergen	5,871,945	695,523
Englewood City	27202	Bergen	3,463,464	410,242
Englewood Cliffs Borough	44100	Bergen	1,988,902	235,582
Fair Lawn Borough	32300	Bergen	3,900,211	461,974
Fairview Borough	26600	Bergen	2,004,264	237,402
Fort Lee Borough	42900	Bergen	6,298,890	746,093
Franklin Lakes Borough	43900	Bergen	1,270,248	150,459
Garfield City	35800	Bergen	3,805,333	450,736
Glen Rock Borough	26900	Bergen	1,213,671	143,757
Hackensack City	28000	Bergen	14,286,712	1,692,238
Harrington Park Borough	44500	Bergen	729,253	86,379
Hasbrouck Heights Borough	30400	Bergen	2,060,854	244,105
Haworth Borough	41500	Bergen	668,649	79,200
Hillsdale Borough	28800	Bergen	1,102,561	130,597
Ho-Ho-Kus Borough	29900	Bergen	898,716	106,451
Leonia Borough	23100	Bergen	1,335,935	158,239

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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	\$ 1,720,540	203,795
Lodi Borough	41100	Bergen	2,965,261	351,230
Lyndhurst Township	24800	Bergen	3,286,129	389,237
Mahwah Township	30600	Bergen	3,706,476	439,026
Maywood Borough	37400	Bergen	1,717,742	203,464
Midland Park Borough	54000	Bergen	802,206	95,020
Montvale Borough	24300	Bergen	1,600,499	189,577
Moonachie Borough	48000	Bergen	1,200,293	142,173
New Milford Borough	27300	Bergen	2,001,199	237,039
North Arlington Borough	34000	Bergen	1,882,202	222,944
Northvale Borough	48400	Bergen	899,453	106,539
Norwood Borough	43700	Bergen	879,454	104,170
Oakland Borough	49600	Bergen	1,681,207	199,136
Old Tappan Borough	48900	Bergen	950,143	112,543
Oradell Borough	23200	Bergen	1,334,175	158,031
Palisades Park Borough	35000	Bergen	2,069,724	245,156
Paramus Borough	27400	Bergen	6,250,638	740,378
Park Ridge Borough	43200	Bergen	1,252,591	148,367
Ramsey Borough	36800	Bergen	2,095,684	248,230
Ridgefield Borough	27500	Bergen	1,823,602	216,003
Ridgefield Park Village	35200	Bergen	1,767,752	209,387
Ridgewood Village	32000	Bergen	5,384,782	637,819
River Edge Borough	20100	Bergen	1,430,991	169,499
River Vale Township	48300	Bergen	1,548,263	183,389
Rochelle Park Township	42800	Bergen	1,302,266	154,251
Rutherford Borough	31600	Bergen	2,437,798	288,753
Saddle Brook Township	24400	Bergen	2,057,891	243,754
Saddle River Borough	50400	Bergen	1,435,370	170,017
South Hackensack Township	50600	Bergen	1,114,257	131,982
Teaneck Township	21500	Bergen	10,863,249	1,286,735
Tenafly Borough	31400	Bergen	2,410,208	285,485
Upper Saddle River Boro	48800	Bergen	1,210,409	143,371
Waldwick Borough	49001	Bergen	1,074,707	127,297
Wallington Borough	34600	Bergen	1,422,807	168,529
Washington Township (Bergen)	46900	Bergen	1,413,943	167,479
Westwood Borough	40200	Bergen	1,646,014	194,968
Woodcliff Lake Borough	47000	Bergen	1,064,602	126,100
Wood-Ridge Borough	33300	Bergen	1,728,530	204,742
Wyckoff Township	47200	Bergen	1,519,862	180,025
Beverly City_Municipal Bldg	36600	Burlington	304,061	36,016
Bordentown City	37900	Burlington	483,228	57,238
Bordentown Fire District #1	63800	Burlington	181,089	21,450
Bordentown Twp	52200	Burlington	1,046,730	123,984
Bordentown Twp Fire District 2	63700	Burlington	361,099	42,772
Burlington City	41300	Burlington	1,481,464	175,477
Burlington County/Payroll Dept	70300	Burlington	6,873,321	814,134
Burlington County/Payroll Dept	70303	Burlington	1,619,901	191,875
Burlington Township	54500	Burlington	2,153,262	255,050
Chesterfield Township	76000	Burlington	343,275	40,660
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	86,107	10,199
Cinnaminson Township	29200	Burlington	1,268,359	150,235
Cinnaminson Twp Fire Dist #1	64200	Burlington	670,301	79,396

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Delanco Township	45300	Burlington	\$ 504,625	59,772
Delran Township	61700	Burlington	1,587,554	188,043
Eastampton Township	59000	Burlington	714,160	84,591
Edgewater Park Township	61800	Burlington	543,641	64,393
Evesham Township	55200	Burlington	5,816,105	688,908
Florence Township	36300	Burlington	1,318,847	156,215
Florence Twp. Fire Dist. #1	77600	Burlington	226,914	26,878
Lumberton Township	61400	Burlington	843,543	99,916
Mansfield Township (Burlington)	68300	Burlington	535,724	63,456
Maple Shade Township	29300	Burlington	1,612,853	191,040
Medford Lakes Borough	62900	Burlington	340,820	40,370
Medford Township	49500	Burlington	1,943,163	230,165
Moorestown Township	39600	Burlington	1,828,986	216,641
Mount Holly Township	39800	Burlington	1,103,294	130,683
Mount Laurel Fire District #1	75300	Burlington	2,096,335	248,308
Mount Laurel Township	49900	Burlington	3,566,371	422,431
New Hanover Township	69200	Burlington	37,333	4,422
North Hanover Township	69300	Burlington	217,318	25,741
Palmyra Borough	38300	Burlington	650,811	77,087
Pemberton Borough	69700	Burlington	199,049	23,577
Pemberton Township	62800	Burlington	1,929,164	228,506
Riverside Township	25100	Burlington	705,609	83,578
Riverton Borough	37100	Burlington	224,109	26,545
Springfield Township (Burl)	72800	Burlington	332,335	39,365
Westampton Township	62200	Burlington	1,564,008	185,254
Willingboro Township	49100	Burlington	4,315,956	511,218
Audubon Borough	23400	Camden	806,208	95,494
Barrington Borough	48100	Camden	657,867	77,923
Bellmawr Borough	37300	Camden	1,083,198	128,303
Berlin Borough	52800	Camden	808,739	95,794
Berlin Township	52300	Camden	820,860	97,230
Brooklawn Borough	47300	Camden	239,834	28,408
Camden City	21202	Camden	8,530,128	1,010,380
Camden Co Bd of Chosen Frhldrs	70401	Camden	16,295,324	1,930,155
Camden Co Bd of Chosen Frhldrs	70403	Camden	4,378,466	518,622
Camden Co Bd. of Ch Freeholders	70402	Camden	46,348	5,490
Camden County Regional Police	70404	Camden	12,060,422	1,428,538
Cherry Hill Fire Dist 13	75800	Camden	4,811,739	569,943
Cherry Hill Township	33000	Camden	7,047,355	834,748
Chesilhurst Borough	59800	Camden	270,663	32,060
Clementon Borough	64400	Camden	488,795	57,897
Collingswood Borough	25801	Camden	961,251	113,859
Collingswood Borough	25802	Camden	681,755	80,753
Gibbsboro Borough	65600	Camden	242,353	28,706
Gloucester City	32200	Camden	2,412,124	285,712
Gloucester Township	48600	Camden	7,023,149	831,881
Gloucester Twp Fire District 2	75900	Camden	228,187	27,028
Gloucester Twp Fire District 4	65700	Camden	169,703	20,101
Gloucester Twp Fire District 5	77000	Camden	194,838	23,078
Gloucester Twp Fire District 6	76100	Camden	85,199	10,092
Haddon Heights Borough	40500	Camden	724,408	85,805
Haddon Township	22200	Camden	1,348,915	159,777

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Haddon Twp Fire District 1	85102	Camden	\$ 67,933	8,047
Haddonfield Borough	38600	Camden	1,081,429	128,094
Hi-Nella Borough	77100	Camden	13,550	1,605
Laurel Springs Borough	67800	Camden	290,579	34,419
Lawnside Borough	68000	Camden	233,893	27,704
Lindenwold Borough	55300	Camden	1,947,474	230,675
Magnolia Borough	60800	Camden	493,710	58,479
Merchantville Borough	38900	Camden	565,760	67,013
Mount Ephraim Borough	37200	Camden	554,874	65,724
Oaklyn Borough	33600	Camden	469,635	55,628
Pennsauken Township	20900	Camden	4,762,163	564,071
Pine Hill Borough	55100	Camden	898,341	106,407
Pine Hill Fire District 1	77200	Camden	40,504	4,798
Pine Valley Borough	70000	Camden	21,642	2,563
Runnemede Borough	38500	Camden	786,531	93,163
Somerdale Borough	61000	Camden	687,021	81,377
Stratford Borough	61500	Camden	708,446	83,914
Voorhees Fire District	76300	Camden	1,004,099	118,934
Voorhees Township	53100	Camden	2,476,868	293,381
Waterford Township	53200	Camden	955,622	113,192
Winslow Township	53500	Camden	3,983,675	471,860
Winslow Twp Fire District 1	79902	Camden	778,199	92,176
Woodlynne Borough	51400	Camden	108,315	12,830
Avalon Borough	57400	Cape May	903,722	107,044
Cape May City	44400	Cape May	1,623,737	192,329
Cape May County	70500	Cape May	6,109,326	723,640
Lower Township	57600	Cape May	2,035,924	241,152
Middle Township	57900	Cape May	2,282,137	270,316
North Wildwood City	26000	Cape May	1,663,483	197,037
Ocean City	20700	Cape May	6,636,012	786,025
Sea Isle City	57700	Cape May	1,156,684	137,007
Stone Harbor Borough	57500	Cape May	533,597	63,204
West Wildwood Borough	59200	Cape May	143,880	17,042
Wildwood City	34900	Cape May	2,833,176	335,585
Wildwood Crest Borough	53700	Cape May	760,032	90,025
Bridgeton City	36200	Cumberland	3,423,164	405,468
Cumberland County	70600	Cumberland	5,746,531	680,667
Cumberland County	70603	Cumberland	1,540,413	182,460
Millville City	22600	Cumberland	3,082,590	365,128
Vineland City	26500	Cumberland	7,309,323	865,778
Belleville Township	35400	Essex	10,008,608	1,185,504
Bloomfield Township	32700	Essex	10,611,185	1,256,878
Caldwell Borough	40800	Essex	1,221,192	144,648
Cedar Grove Township	28700	Essex	1,984,070	235,010
East Orange City	23800	Essex	17,780,614	2,106,085
Essex County	70700	Essex	51,104,815	6,053,284
Essex County College	62700	Essex	215,778	25,559
Essex Fells Borough	27900	Essex	746,223	88,389
Fairfield Township (Essex)	36700	Essex	1,980,511	234,588
Glen Ridge Borough	25500	Essex	1,136,592	134,628
Irvington Township	29100	Essex	14,013,127	1,659,833
Livingston Township	36000	Essex	4,519,502	535,328

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Maplewood Township	23900	Essex	\$ 5,834,534	691,091
Millburn Township	26300	Essex	5,809,956	688,180
Montclair Township	28300	Essex	10,983,318	1,300,957
Newark City	21101	Essex	56,223,169	6,659,539
Newark City	21102	Essex	34,029,361	4,030,724
North Caldwell Borough	38000	Essex	953,986	112,998
Nutley Township	32500	Essex	5,758,733	682,113
Orange City	24900	Essex	8,944,412	1,059,451
Roseland Borough	43600	Essex	1,487,548	176,198
South Orange Village	35600	Essex	4,810,284	569,770
Verona Township	34200	Essex	1,676,294	198,554
West Caldwell Township	36100	Essex	1,547,563	183,306
West Orange Township	24700	Essex	10,297,837	1,219,762
Clayton Borough	64300	Gloucester	679,559	80,493
Deptford Township	63000	Gloucester	3,119,241	369,469
Deptford Twp Fire District	64900	Gloucester	631,200	74,765
East Greenwich Township	59300	Gloucester	748,734	88,686
Elk Township	60900	Gloucester	489,476	57,978
Franklin Township (Gloucester)	56500	Gloucester	967,991	114,657
Glassboro Borough	45201	Gloucester	2,238,478	265,144
Glassboro Borough	45202	Gloucester	214,291	25,382
Gloucester County	70800	Gloucester	5,684,013	673,262
Gloucester County	70803	Gloucester	1,994,234	236,214
Greenwich Township (Gloucester)	45000	Gloucester	756,689	89,629
Harrison Township (Gloucester)	60000	Gloucester	799,147	94,658
Logan Township	57000	Gloucester	989,471	117,201
Mantua Township	68400	Gloucester	1,365,687	161,763
Monroe Township (Gloucester)	45100	Gloucester	3,529,597	418,075
Newfield Borough	74700	Gloucester	210,907	24,982
Paulsboro Borough	39100	Gloucester	744,939	88,237
Pitman Borough	41200	Gloucester	720,543	85,347
South Harrison Township	72600	Gloucester	173,898	20,598
Washington Twp (Gloucester)	49400	Gloucester	3,534,051	418,603
Washington Twp Bd Of Fire Comm	78700	Gloucester	896,584	106,199
Wenonah Borough	73900	Gloucester	250,691	29,694
West Deptford Township	47900	Gloucester	2,161,902	256,074
Westville Borough	22700	Gloucester	454,615	53,848
Woodbury City	24000	Gloucester	1,429,485	169,320
Woodbury Heights Borough	60100	Gloucester	333,012	39,445
Woolwich Township	74200	Gloucester	913,611	108,216
Bayonne City	20300	Hudson	22,545,046	2,670,425
East Newark Borough	34700	Hudson	319,233	37,813
Guttenberg Town	25600	Hudson	1,086,311	128,672
Harrison Town (Hudson)	31800	Hudson	3,820,847	452,573
Hoboken City	23301	Hudson	7,761,354	919,320
Hoboken City	23302	Hudson	7,096,858	840,612
Hudson County	70900	Hudson	22,623,558	2,679,724
Hudson County	70903	Hudson	4,026,764	476,964
Jersey City	38101	Hudson	48,510,117	5,745,946
Jersey City Fire Dept.	38102	Hudson	33,512,853	3,969,544
Kearny Town	31900	Hudson	10,955,158	1,297,621
Lambertville City Fire District 1	86102	Hudson	22,181	2,627

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
North Bergen Township	23701	Hudson	\$ 5,970,612	707,209
North Hudson Reg Fire & Rescue	79000	Hudson	15,276,084	1,809,428
Secaucus Town	24600	Hudson	3,635,835	430,659
Union City	22400	Hudson	10,119,745	1,198,668
Weehawken Township	27700	Hudson	2,944,773	348,804
West New York Town	23000	Hudson	6,354,764	752,712
Clinton Town	64500	Hunterdon	502,869	59,564
Clinton Township	64600	Hunterdon	1,239,180	146,779
Delaware Township	64800	Hunterdon	326,496	38,673
Flemington Borough	65300	Hunterdon	622,478	73,732
Franklin Township (Hunterdon)	75500	Hunterdon	244,568	28,969
Frenchtown Borough	65500	Hunterdon	78,969	9,354
High Bridge Borough	67000	Hunterdon	385,613	45,675
Holland Township	67100	Hunterdon	276,612	32,764
Hunterdon County	71000	Hunterdon	910,199	107,812
Hunterdon County	71003	Hunterdon	834,883	98,891
Lambertville City	67700	Hunterdon	347,504	41,161
Lebanon Township	54300	Hunterdon	404,933	47,964
Raritan Township	61200	Hunterdon	1,778,493	210,660
Readington Township	72400	Hunterdon	1,321,011	156,472
Tewksbury Township	73300	Hunterdon	402,733	47,703
West Amwell Township	74000	Hunterdon	273,299	32,372
East Windsor Township	50800	Mercer	2,484,732	294,313
Ewing Township	43100	Mercer	4,788,217	567,157
Hamilton Township (Mercer)	33900	Mercer	10,425,129	1,234,840
Hamilton Twp Fire District 2	74400	Mercer	864,427	102,390
Hamilton Twp Fire District 3	66100	Mercer	956,641	113,313
Hamilton Twp Fire District 4	66200	Mercer	576,521	68,288
Hamilton Twp Fire District 5	66300	Mercer	302,871	35,875
Hamilton Twp Fire District 6	74600	Mercer	507,867	60,156
Hamilton Twp Fire District 7	66400	Mercer	810,824	96,041
Hamilton Twp Fire District 8	74300	Mercer	279,985	33,164
Hamilton Twp Fire District 9	74500	Mercer	686,746	81,344
Hightstown Borough	24100	Mercer	594,858	70,460
Hopewell Township (Mercer)	67200	Mercer	1,643,940	194,722
Hopewell Twp Fire District 1	77500	Mercer	476,261	56,412
Lawrence Township (Mercer)	22900	Mercer	3,364,244	398,489
Mercer County	71100	Mercer	13,368,799	1,583,513
Mercer County	71103	Mercer	2,940,120	348,253
Pennington Borough	69800	Mercer	162,350	19,230
Princeton	86001	Mercer	3,208,356	380,025
Robbinsville Township	73700	Mercer	2,124,374	251,629
Trenton City	33401	Mercer	13,770,390	1,631,081
Trenton City	33402	Mercer	12,355,019	1,463,432
West Windsor Township	49700	Mercer	3,384,638	400,905
Carteret Borough	21400	Middlesex	4,161,156	492,882
Cranbury Township	64700	Middlesex	944,676	111,895
Dunellen Borough	26100	Middlesex	839,236	99,406
East Brunswick Township	56700	Middlesex	5,542,000	656,441
Edison Township	31701	Middlesex	12,447,421	1,474,377
Edison Township	31702	Middlesex	7,832,945	927,800
Helmetta Borough	66900	Middlesex	154,208	18,266

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Highland Park Borough	21900	Middlesex	\$ 1,550,870	183,698
Jamesburg Borough	53600	Middlesex	820,307	97,164
Metuchen Borough	22800	Middlesex	1,481,080	175,432
Middlesex Borough	36900	Middlesex	1,508,924	178,730
Middlesex County	71200	Middlesex	17,120,741	2,027,925
Middlesex County	71203	Middlesex	2,599,387	307,893
Middlesex County College	75700	Middlesex	550,618	65,220
Milltown Borough	58500	Middlesex	862,932	102,213
Monroe Township (Middlesex)	62600	Middlesex	3,603,839	426,869
Monroe Twp Fire District 1	78400	Middlesex	64,259	7,611
Monroe Twp Fire District 2	68600	Middlesex	681,971	80,778
Monroe Twp Fire District 3	75100	Middlesex	1,061,806	125,769
New Brunswick City	33700	Middlesex	15,111,598	1,789,945
North Brunswick Township	59400	Middlesex	5,523,893	654,296
Old Bridge Township	47100	Middlesex	5,250,481	621,911
Old Bridge Twp Fire District 2	74800	Middlesex	156,088	18,488
Old Bridge Twp Fire District 4	85002	Middlesex	62,116	7,358
Perth Amboy City	24500	Middlesex	8,580,102	1,016,299
Piscataway Township	37700	Middlesex	5,275,804	624,911
Plainsboro Township	56200	Middlesex	1,999,996	236,896
Plainsboro Twp Fire District 1	75600	Middlesex	157,099	18,608
Sayreville Borough	40700	Middlesex	5,344,744	633,076
South Amboy City	27600	Middlesex	1,335,042	158,134
South Brunswick Township	50700	Middlesex	4,548,859	538,805
South Plainfield Borough	40600	Middlesex	3,186,660	377,455
South River Borough	39400	Middlesex	1,762,785	208,799
Spotswood Borough	51500	Middlesex	1,095,492	129,759
Woodbridge Township	32400	Middlesex	11,826,550	1,400,836
Woodbridge Twp Fire District 1	45800	Middlesex	1,425,981	168,905
Woodbridge Twp Fire District 2	78500	Middlesex	411,176	48,703
Woodbridge Twp Fire District 7	45900	Middlesex	314,044	37,198
Aberdeen Township	46400	Monmouth	2,302,955	272,781
Allenhurst Borough	43300	Monmouth	497,694	58,951
Allentown Borough	63100	Monmouth	195,614	23,170
Asbury Park City	33200	Monmouth	6,945,299	822,660
Atlantic Highlands	30500	Monmouth	755,975	89,544
Avon By The Sea	22300	Monmouth	663,334	78,571
Belmar Borough	39300	Monmouth	1,126,645	133,449
Bradley Beach Borough	40900	Monmouth	1,068,125	126,518
Brielle Borough	50000	Monmouth	919,537	108,918
Brookdale Community College	62500	Monmouth	625,926	74,140
Colts Neck Township	62000	Monmouth	943,852	111,798
Deal Borough	27100	Monmouth	1,214,574	143,864
Eatontown Borough	30300	Monmouth	2,406,701	285,070
Englishtown Borough	44800	Monmouth	274,468	32,510
Fair Haven Borough	42100	Monmouth	759,911	90,010
Freehold Borough	22000	Monmouth	1,583,014	187,505
Freehold Township	56100	Monmouth	3,652,310	432,610
Hazlet Township	50500	Monmouth	2,226,199	263,690
Highlands Borough	41800	Monmouth	655,210	77,609
Holmdel Township	58400	Monmouth	2,430,381	287,875
Howell Township	56000	Monmouth	5,506,440	652,229

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Howell Twp Fire District 1	85902	Monmouth	\$ 85,912	10,176
Howell Twp Fire District 3	67300	Monmouth	72,114	8,542
Keansburg Borough	26700	Monmouth	2,008,748	237,933
Keyport Borough	39000	Monmouth	905,106	107,208
Little Silver Borough	40100	Monmouth	885,658	104,905
Long Branch City	39900	Monmouth	6,377,938	755,457
Manalapan Township	51000	Monmouth	3,468,670	410,858
Manasquan Borough	26400	Monmouth	959,496	113,651
Marlboro Township	56300	Monmouth	3,967,843	469,985
Matawan Borough	28600	Monmouth	1,326,399	157,110
Middletown Township	37000	Monmouth	6,448,111	763,769
Millstone Township Fire Dist #1	78900	Monmouth	254,728	30,172
Monmouth Beach Borough	58000	Monmouth	508,615	60,245
Monmouth County/Hall of Records	71303	Monmouth	25,627,236	3,035,505
Neptune City Borough	30200	Monmouth	899,669	106,564
Neptune Fire District 1	85702	Monmouth	160,023	18,954
Neptune Township	20200	Monmouth	4,616,290	546,792
Ocean Grove Bd of Fire Comm	76500	Monmouth	66,030	7,821
Ocean Township (Monmouth)	28400	Monmouth	3,664,998	434,113
Oceanport Borough	41400	Monmouth	645,238	76,427
Red Bank Borough	23500	Monmouth	2,250,195	266,532
Rumson Borough	37600	Monmouth	1,059,740	125,525
Sea Bright Boro	25900	Monmouth	579,798	68,676
Sea Girt Borough	37800	Monmouth	512,227	60,672
Shrewsbury Borough	44700	Monmouth	869,845	103,032
Spring Lake Borough	35700	Monmouth	779,007	92,272
Spring Lake Heights Borough	57300	Monmouth	775,943	91,909
Tinton Falls Borough	50100	Monmouth	2,540,672	300,939
Union Beach Borough	73500	Monmouth	747,181	88,502
Upper Freehold Township	79600	Monmouth	96,517	11,432
Wall Township	51600	Monmouth	3,949,350	467,794
Wall Township Fire District 2	80002	Monmouth	51,721	6,126
Wall Township Fire District 3	85802	Monmouth	46,761	5,539
West Long Branch Borough	46600	Monmouth	1,185,066	140,369
Boonton Town	31500	Morris	1,196,262	141,695
Boonton Township	57200	Morris	737,012	87,298
Butler Borough	61300	Morris	946,319	112,090
Chatham Borough	38200	Morris	1,315,049	155,765
Chatham Township	46500	Morris	1,208,998	143,204
Chester Township	52900	Morris	1,049,437	124,304
Denville Township	30000	Morris	1,849,727	219,097
Dover Town	35500	Morris	2,346,359	277,922
East Hanover Township	31300	Morris	2,242,697	265,644
Florham Park Borough	30100	Morris	1,988,825	235,573
Hanover Township	29600	Morris	1,703,264	201,749
Hanover Twp Fire District 2	66500	Morris	163,031	19,311
Hanover Twp Fire District 3	66600	Morris	181,271	21,471
Harding Township	52400	Morris	700,054	82,920
Jefferson Township	51100	Morris	2,095,122	248,164
Kinnelon Borough	58300	Morris	985,970	116,787
Lincoln Park Borough	56800	Morris	1,396,847	165,454
Long Hill Township	57800	Morris	1,271,213	150,573

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Madison Borough	30900	Morris	\$ 2,183,531	258,636
Mendham Borough	53400	Morris	630,474	74,679
Mendham Township	53300	Morris	704,583	83,457
Montville Township	39700	Morris	2,434,839	288,403
Morris County	71400	Morris	8,426,208	998,071
Morris County	71403	Morris	3,018,485	357,535
Morris County_Park Commission	71404	Morris	1,070,586	126,809
Morris Plains Borough	52500	Morris	837,416	99,191
Morris Township	51700	Morris	3,215,132	380,827
Morristown Town	32900	Morris	4,866,098	576,382
Mount Arlington Borough	68800	Morris	821,482	97,303
Mount Olive Township	47700	Morris	2,799,506	331,597
Mountain Lakes Borough	42700	Morris	783,271	92,777
Netcong Borough	69100	Morris	434,164	51,426
Parsippany Troy Hills Township	42600	Morris	6,539,790	774,628
Pequannock Township	46200	Morris	2,112,917	250,272
Randolph Township	45500	Morris	2,052,416	243,105
Riverdale Borough	72500	Morris	934,894	110,737
Rockaway Borough	39200	Morris	927,949	109,914
Rockaway Township	41700	Morris	3,191,763	378,059
Roxbury Township	46800	Morris	2,590,154	306,800
Washington Twp (Morris)	58100	Morris	1,584,238	187,650
Wharton Borough	42500	Morris	1,120,675	132,742
Barnegat Township	63300	Ocean	2,979,778	352,950
Bay Head Borough	55600	Ocean	473,040	56,031
Beach Haven Borough	62100	Ocean	531,905	63,003
Beachwood Borough	63400	Ocean	945,646	112,010
Berkeley Township Municipal Bld	53900	Ocean	3,451,574	408,833
Brick Township	55500	Ocean	8,861,643	1,049,648
Harvey Cedars Borough	66800	Ocean	425,461	50,395
Island Heights Borough	67400	Ocean	129,071	15,288
Jackson Bd Fire District 2	67500	Ocean	177,158	20,984
Jackson Township	49800	Ocean	5,264,301	623,548
Jackson Twp Fire District 3	75200	Ocean	508,624	60,246
Jackson Twp Fire District 4	75400	Ocean	218,955	25,935
Lacey Township	51800	Ocean	2,829,102	335,103
Lakehurst Borough	52700	Ocean	249,270	29,526
Lakewood Township	33800	Ocean	7,752,461	918,267
Lakewood Twp Fire District 1	75000	Ocean	494,834	58,612
Lavallette Borough	67900	Ocean	597,967	70,828
Little Egg Harbor Township	68200	Ocean	2,360,076	279,547
Long Beach Township	55000	Ocean	2,170,842	257,133
Manchester Township	54800	Ocean	4,150,063	491,568
Mantoloking Borough	47400	Ocean	458,325	54,288
Ocean County	71500	Ocean	13,655,926	1,617,523
Ocean County	71503	Ocean	3,156,351	373,865
Ocean Gate Borough	69400	Ocean	211,572	25,060
Ocean Township (Ocean)	61100	Ocean	998,749	118,300
Pine Beach Borough	69900	Ocean	228,147	27,024
Plumsted Fire District #1	85402	Ocean	344,435	40,798
Plumsted Township	72300	Ocean	263,611	31,224
Point Pleasant Beach Borough	46700	Ocean	1,259,028	149,130

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Point Pleasant Borough	54200	Ocean	\$ 1,951,554	231,158
Seaside Heights Borough	54700	Ocean	1,392,741	164,968
Seaside Park Borough	55400	Ocean	774,655	91,757
Ship Bottom Borough	61600	Ocean	571,357	67,676
South Toms River Borough	72700	Ocean	406,348	48,131
Stafford Township	56400	Ocean	3,349,223	396,710
Surf City Borough	73100	Ocean	425,591	50,411
Toms River Township	48700	Ocean	10,362,385	1,227,408
Tuckerton Borough	73400	Ocean	412,789	48,894
Bloomingdale Borough	55700	Passaic	958,743	113,562
Clifton City	34800	Passaic	15,460,958	1,831,326
Haledon Borough	42000	Passaic	876,482	103,818
Hawthorne Borough	28200	Passaic	1,829,875	216,746
Little Falls Twp	41600	Passaic	1,543,965	182,880
North Haledon Borough	41900	Passaic	1,294,936	153,383
Passaic City	22501	Passaic	8,346,847	988,671
Passaic City	22502	Passaic	5,656,459	669,999
Passaic County	71600	Passaic	23,970,046	2,839,214
Passaic County	71603	Passaic	4,075,842	482,777
Paterson City	30701	Passaic	20,289,117	2,403,214
Paterson City	30702	Passaic	20,194,149	2,391,965
Pompton Lakes Borough	40300	Passaic	1,036,245	122,742
Prospect Park Borough	43800	Passaic	1,062,397	125,839
Ringwood Borough	44900	Passaic	1,317,790	156,090
Totowa Borough	40000	Passaic	1,948,341	230,778
Wanaque Borough	40400	Passaic	1,561,096	184,909
Wayne Township	29400	Passaic	8,724,766	1,033,435
West Milford Township	24200	Passaic	2,828,525	335,034
West Paterson Borough	43000	Passaic	1,554,313	184,106
South Jersey Trans Authority	78600	Regional	782,027	92,630
Carneys Point Township	25700	Salem	891,772	105,629
Lower Alloways Creek Township	54900	Salem	504,990	59,815
Penns Grove Borough	28500	Salem	570,492	67,574
Pennsville Township	26800	Salem	1,114,830	132,050
Salem City	20400	Salem	702,180	83,172
Salem County	71700	Salem	5,742,230	680,158
Salem County	71703	Salem	1,181,552	139,953
Woodstown Borough	48500	Salem	390,259	46,226
Bedminster Township	42300	Somerset	915,681	108,461
Bernards Township	53000	Somerset	2,315,965	274,322
Bernardsville Boro	42200	Somerset	962,106	113,960
Bound Brook Borough	43400	Somerset	1,293,129	153,169
Branchburg Township	55800	Somerset	1,451,490	171,927
Bridgewater Twp	59700	Somerset	4,146,335	491,127
Far Hills Borough	65200	Somerset	284,235	33,667
Franklin Township (Somerset)	59600	Somerset	6,381,247	755,849
Green Brook Township	61900	Somerset	1,138,623	134,868
Hillsborough Township	51200	Somerset	3,155,398	373,752
Manville Borough	41000	Somerset	1,456,581	172,530
Montgomery Township	68700	Somerset	1,595,235	188,953
North Plainfield Borough	21300	Somerset	4,453,370	527,495
Peapack & Gladstone Borough	60400	Somerset	413,047	48,925

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Raritan Borough	46100	Somerset	\$ 913,217	108,169
Somerset County Finance Office	71800	Somerset	6,746,654	799,130
Somerset County Finance Office	71803	Somerset	3,291,565	389,881
Somerville Borough	21600	Somerset	1,821,255	215,725
South Bound Brook Borough	48200	Somerset	714,207	84,597
Warren Township	51300	Somerset	1,815,273	215,016
Watchung Borough	29800	Somerset	1,674,405	198,331
NJ Transit Corporation	62300	Statewide	12,218,162	1,447,222
Waterfront Comm of NY Harbor	60600	Statewide	95,606	11,324
Andover Township	63200	Sussex	587,104	69,542
Byram Township	55900	Sussex	890,924	105,529
Franklin Borough	65400	Sussex	689,392	81,657
Hamburg Borough	66000	Sussex	350,151	41,475
Hardyston Township	66700	Sussex	998,549	118,277
Hopatcong Borough	47800	Sussex	1,376,428	163,036
Newton Town	23600	Sussex	1,442,292	170,837
Ogdensburg Borough	69500	Sussex	308,067	36,490
Sparta Township	47500	Sussex	1,791,035	212,145
Stanhope Borough	72900	Sussex	450,447	53,355
Sussex County	71903	Sussex	5,046,579	597,759
Vernon Township	54600	Sussex	1,643,885	194,716
Berkeley Heights Township	49300	Union	1,535,275	181,851
Clark Township	52600	Union	1,870,784	221,591
Cranford Township	25401	Union	2,841,785	336,605
Cranford Township	25402	Union	1,337,027	158,369
Elizabeth City	21001	Union	16,860,845	1,997,140
Elizabeth City	21002	Union	12,936,404	1,532,296
Fanwood Borough	31100	Union	1,011,046	119,757
Garwood Borough	29700	Union	804,550	95,298
Hillside Township	34301	Union	3,342,327	395,893
Hillside Township	34302	Union	2,700,322	319,849
Kenilworth Borough	31000	Union	1,446,504	171,336
Linden City	35900	Union	13,111,381	1,553,022
Mountainside Borough	39500	Union	1,325,748	157,033
New Providence Borough	50300	Union	1,455,067	172,350
Plainfield City	20600	Union	10,251,600	1,214,286
Rahway City	34100	Union	6,775,794	802,582
Roselle Borough	21800	Union	4,821,278	571,073
Roselle Park Borough	25000	Union	1,739,154	206,000
Scotch Plains Township	34500	Union	2,615,484	309,800
Springfield Township (Union)	26200	Union	3,574,604	423,406
Summit City	28100	Union	4,778,997	566,065
Union County	72000	Union	11,670,273	1,382,325
Union County	72001	Union	2,653,965	314,358
Union County	72003	Union	12,043,406	1,426,522
Union Township (Union)	32600	Union	14,389,892	1,704,460
Westfield Town	20800	Union	4,627,172	548,081
Winfield Township	74100	Union	386,335	45,761
Belvidere Town	63500	Warren	258,070	30,568
Blairstown Township	63600	Warren	212,548	25,176
Greenwich Township (Warren)	65900	Warren	423,861	50,206
Hackettstown Town	56900	Warren	972,499	115,191

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Independence Twp	60500	Warren	\$ 410,037	48,568
Lopatcong Township	50900	Warren	790,220	93,600
Mansfield Township (Warren)	54100	Warren	637,423	75,502
Phillipsburg Town	38800	Warren	1,939,065	229,679
Pohatcong Township	51900	Warren	714,395	84,619
Warren Co Bd of Chosen Frhldrs	72103	Warren	3,735,541	442,469
Washington Twp (Warren)	60700	Warren	1,404,717	166,387
Total			\$ <u>1,838,050,687</u>	<u>217,714,180</u>

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

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

Notes to Supplemental Schedules (Unaudited)

June 30, 2018

(1) Special Funding Situation

The participating employer allocations included in the supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer for each local employer are provided as each local employer is required to record in their financial statements, as an expense and corresponding revenue, their proportionate share of the pension expense allocated to the State of New Jersey (the State) under the special funding situation and include their proportionate share of the collective net pension liability in their respective notes to their financial statements. For this purpose, the proportionate share was developed based on actual contributions made to the Police and Firemen's Retirement System allocated to employers based upon covered payroll.