

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, 2024

Deferred outflows of resources									Deferred inflows of resources									Pension expense		
Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)			
State Group:																				
Employer:																				
State of New Jersey			\$ 4,200,320,252	130,994,234	2,171,380	44,860,493	10,207,143	188,233,250	39,670,658	39,702,163	—	3,899,562	83,272,383	320,178,456	—	(193,230)	319,985,226			
Kean University	412		8,758,683	273,155	4,528	93,545	2,207,159	2,578,387	82,723	82,789	—	2,088,247	2,253,759	667,649	—	20,001	687,650			
Montclair State University	414		21,933,935	684,048	11,339	234,260	1,344,028	2,273,675	207,159	207,323	—	2,412,664	2,827,146	1,671,961	—	(163,345)	1,508,616			
New Jersey Institute of Technology	62400		19,729,679	615,304	10,199	210,718	1,977,224	2,813,445	186,340	186,488	—	3,065,000	3,437,828	1,503,937	10,844	(615,756)	899,025			
Richard Stockton College of New Jersey	421		9,212,087	287,295	4,762	98,387	918,852	1,309,296	87,005	87,074	—	2,339,379	2,513,458	702,211	—	(44,188)	658,023			
Roscoe University	410		19,314,773	602,365	9,985	206,287	1,810,690	2,629,327	182,422	182,567	—	1,127,158	1,482,147	1,472,310	—	222,879	1,695,189			
Rutgers, The State University of New Jersey	498		82,897,118	2,585,289	42,854	885,362	1,286,568	4,800,073	782,936	783,558	—	5,465,603	7,032,097	6,319,012	3,077	349,686	6,671,775			
The College of New Jersey	415		7,792,857	243,034	4,029	83,230	1,416,158	1,746,451	73,601	73,659	—	850,444	997,704	594,027	—	188,513	782,540			
William Paterson University of NJ	413		12,878,112	401,626	6,657	137,542	2,252,236	2,798,061	121,630	121,726	—	2,849,297	3,092,653	981,662	—	(40,230)	941,432			
Palisades Interstate Park Comm	91999	Special Location	12,442,288	388,034	6,432	132,887	1,355,608	1,882,961	117,513	117,608	—	678,312	913,431	948,439	—	275,870	1,224,109			
Total State Group			4,395,279,784	137,074,384	2,272,165	46,942,711	24,775,666	211,064,626	41,511,987	41,544,953	—	24,775,666	107,832,606	335,039,664	13,921	—	335,033,585			
Local Group:																				
Nonemployer (State of New Jersey)			2,035,866,994	—	—	—	—	—	—	—	—	—	—	234,210,235	—	—	234,210,235			
Employer:																				
ABSECON CITY	56600	Atlantic	6,613,091	416,620	10,454	—	177,953	605,027	226,395	194,216	51,759	98,421	570,791	332,124	—	139,266	471,390			
ATLANTIC CITY	30801	Atlantic	75,603,053	4,762,934	119,514	—	14,759,870	19,642,318	2,586,226	2,220,337	591,731	7,745,885	13,146,179	3,796,948	—	(191,889)	3,605,059			
ATLANTIC CITY	30802	Atlantic	51,458,147	3,241,823	81,346	—	4,487,309	7,810,478	1,761,639	1,511,241	402,753	3,574,372	7,250,005	2,584,339	1,461,140	(1,378,027)	2,667,452			
ATLANTIC COUNTY	70100	Atlantic	57,128,321	3,599,034	90,309	—	3,810,941	7,500,284	1,955,751	1,677,762	447,132	3,251,565	7,332,210	2,889,103	—	325,224	3,194,327			
ATLANTIC COUNTY	70103	Atlantic	21,366,867	1,346,096	33,777	—	884,594	2,714,467	731,482	627,510	167,235	611,285	2,137,512	1,073,090	—	(44,652)	1,028,438			
BRIGHTLINE CITY	50201	Atlantic	8,971,396	565,191	14,182	—	643,129	1,222,502	307,130	263,475	70,217	1,025,515	1,666,337	450,563	—	(202,971)	247,592			
BRIGHTLINE CITY	50202	Atlantic	9,827,288	619,112	15,535	—	338,727	973,374	336,431	288,611	76,916	353,645	1,055,603	493,548	—	61,695	555,243			
BUENA BOROUGH	58900	Atlantic	—	—	—	—	—	—	—	—	—	—	—	—	—	(289,012)	(289,012)			
EGG HARBOR CITY	59900	Atlantic	3,298,005	207,772	5,214	—	530,916	743,902	112,905	96,857	25,813	169,609	405,184	165,633	—	(17,560)	148,073			
EGG HARBOR TOWNSHIP	58200	Atlantic	21,477,745	1,353,081	33,952	—	625,971	2,013,004	735,278	630,766	168,102	2,542,300	4,076,446	1,078,659	30,606	(467,617)	641,548			
GALLOWAY TOWNSHIP	53800	Atlantic	15,375,422	968,640	24,306	—	521,393	1,514,339	526,368	451,551	120,341	407,515	1,505,775	2,717,187	32,300	888,145	2,785,332			
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	13,441,965	846,833	21,249	—	665,879	1,533,961	460,178	394,768	105,208	1,374,578	2,334,732	675,084	30,982	(22,506)	683,560			
HAMMONTOWN TOWN	36500	Atlantic	7,400,748	466,241	11,699	—	285,592	763,532	253,360	278,170	57,924	806,802	271,348	371,682	—	33,278	404,960			
LINWOOD CITY	54400	Atlantic	4,981,572	313,880	7,876	—	534,289	856,025	170,555	146,312	38,993	590,268	946,128	250,205	—	101,616	351,821			
LONGPORT BOROUGH	38700	Atlantic	3,387,905	213,435	5,356	—	125,908	344,699	115,983	99,497	26,517	147,327	389,324	170,148	5,945	(29,672)	146,421			
MARGATE CITY	32800	Atlantic	19,644,616	1,237,596	31,054	—	1,021,044	2,289,694	672,522	576,390	153,755	449,278	1,852,485	986,595	—	(55,256)	931,339			
MULLICA TOWNSHIP	68800	Atlantic	3,387,834	214,061	5,371	—	548,116	768,548	116,323	99,789	26,594	60,389	303,105	170,647	29,695	207,190	407,532			
NORTHFIELD CITY	45400	Atlantic	6,404,056	403,451	10,124	—	202,861	616,436	219,239	188,077	50,123	578,258	1,035,697	321,626	—	(27,187)	294,439			
PLEASANTVILLE CITY	35100	Atlantic	23,176,844	1,460,123	36,638	—	1,074,098	2,570,859	793,446	680,666	181,401	3,122,035	4,777,548	1,163,991	—	(363,083)	800,908			
SOMERS POINT CITY	33500	Atlantic	8,027,642	505,735	12,690	—	801,876	1,320,101	274,822	235,759	62,831	284,126	857,538	403,165	2,699	(60,832)	345,032			
VENTNOR CITY	32100	Atlantic	23,319,488	1,469,110	36,864	—	798,329	684,855	376,329	684,855	182,517	1,276,396	2,942,096	1,171,155	—	(636,364)	534,761			
ALLENDALE BOROUGH	52000	Bergen	5,505,813	346,862	8,704	—	396,049	751,615	188,488	161,697	43,093	563,776	957,054	276,514	2,808	86,664	365,986			
ALPINE BOROUGH	46000	Bergen	4,992,267	314,509	7,892	—	222,450	544,851	170,907	146,615	39,074	470,248	826,844	250,722	595	38,440	289,757			
BERGEN COUNTY	70200	Bergen	209,913,840	13,224,409	331,835	—	6,167,158	19,723,402	7,186,277	6,164,833	1,642,958	715,112	15,709,170	10,542,324	—	(608,706)	9,933,618			
BERGENFIELD BOROUGH	29000	Bergen	17,604,372	1,109,927	27,829	—	963,800	2,100,691	602,675	517,011	137,786	1,084,900	2,342,372	884,130	—	(412,644)	1,471,486			
BOGOTA BOROUGH	28900	Bergen	5,037,583	317,364	7,963	—	1,112,151	1,437,478	172,459	147,946	39,428	516,519	876,352	252,998	3,030	12,279	268,307			
CARLSTADT BOROUGH	21700	Bergen	10,858,126	684,054	17,165	—	946,118	1,647,337	371,722	318,885	84,985	1,377,317	2,152,909	545,319	—	(189,676)	355,643			
CLIFFSIDE PARK BOROUGH	25300	Bergen	13,484,115	849,489	21,316	—	641,943	1,512,748	461,621	396,006	105,538	769,455	1,732,620	677,201	—	(125,370)	551,831			
CLOSTER BOROUGH	38400	Bergen	7,688,790	484,388	12,155	—	605,620	1,102,363	265,221	225,807	60,179	572,380	1,121,587	386,148	384	16,320	402,852			
CRESSKILL BOROUGH	31200	Bergen	10,098,035	636,099	15,961	—	760,235	1,412,295	343,663	295,530	79,027	1,439,307	2,160,527	507,090	—	(201,924)	305,166			
DEMAREST BOROUGH	37500	Bergen	5,545,925	349,389	8,767	—	634,863	993,019	189,861	162,875	43,407	537,448	925,559	276,528	—	80,621	359,149			
DUMONT BOROUGH	27800	Bergen	10,127,185	638,005	16,009	—	378,763	1,033,777	346,698	297,419	79,264	2,156,874	2,880,255	508,609	3,562	(396,140)	116,031			
EAST RUTHERFORD BOROUGH	22100	Bergen	16,404,738	1,033,468	25,933	—	847,133	1,906,552	561,608	481,780	128,397	828,506	2,000,289	823,881	—	247,453	1,071,334			
EDGEWATER BOROUGH	44300	Bergen	13,433,014	846,269	21,235	—	1,493,673	2,361,177	459,871	394,505	105,138	252,463	1,211,977	674,635	54,194	301,469	1,030,296			
ELMWOOD PARK BOROUGH	33100	Bergen	18,501,496	1,165,580	29,247	—	1,812,567	3,007,394	633,388	543,358	144,808	696,638	1,928,192	429,185	—	541,532	1,470,717			
EMERSON BOROUGH	43500	Bergen	7,669,081	483,146	12,123	—	1,016,594	1,511,863	262,546	225,228	60,024	213,905	671,703	385,158	1,670	336,036	722,864			
ENGLEWOOD CITY	27201	Bergen	31,062,851	1,958,936	49,104	—	2,141,514	4,147,554	1,063,418	912,265</										

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Deferred outflows of resources								Deferred inflows of resources				Pension expense					
Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
ORADELL BOROUGH	23200	Bergen	7,267,772	457,864	11,489	—	439,654	909,007	248,808	213,442	56,984	1,203,600	1,722,737	365,003	—	23,654	388,857
PALISADES PARK BOROUGH	35000	Bergen	12,081,270	761,111	19,098	—	1,437,948	2,218,157	413,595	354,807	94,558	1,156,292	2,019,252	608,747	—	68,287	675,034
PARAMUS BOROUGH	27400	Bergen	38,625,152	2,433,355	61,059	—	2,834,978	5,329,392	1,322,309	1,134,357	302,312	3,043,845	5,802,823	1,939,838	—	969,012	2,908,850
PARK RIDGE BOROUGH	43200	Bergen	8,178,946	515,267	12,929	—	708,149	1,236,345	280,001	240,202	64,015	25,921	610,139	410,764	18,195	239,359	668,318

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									Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion					
RAMSEY BOROUGH	36800	Bergen	\$ 11,716,654	738,140	18,522	—	668,833	1,425,495	401,113	344,099	91,704	1,470,952	2,307,868	588,436	—	29,223	617,659
RIDGEFIELD BOROUGH	27500	Bergen	10,747,331	677,073	16,989	—	741,807	1,435,869	367,928	315,831	84,117	852,039	1,619,715	539,754	—	153,574	693,328
RIDGEFIELD PARK VILLAGE	35200	Bergen	11,246,050	708,492	17,778	—	605,879	1,332,149	385,002	330,278	88,021	326,144	1,129,445	564,801	—	301,810	866,611
RIDGEWOOD VILLAGE	32000	Bergen	33,436,169	2,106,453	52,856	—	2,054,829	4,214,138	1,144,667	981,965	261,699	—	2,388,331	1,679,236	69,866	—	693,342
RIVER EDGE BOROUGH	20100	Bergen	8,363,553	526,897	13,221	—	363,692	903,810	286,321	245,624	65,460	179,498	776,903	420,036	—	91,747	511,783
RIVER VALE TOWNSHIP	48300	Bergen	9,542,724	601,184	15,085	—	1,611,031	2,227,300	336,690	280,254	74,689	192,887	874,520	479,256	—	65,587	564,843
ROCHELLE PARK TOWNSHIP	42800	Bergen	7,684,557	484,121	12,148	—	702,355	1,198,624	263,076	225,683	60,146	474,797	1,023,702	585,935	—	80,628	466,563
RUTHERFORD BOROUGH	31600	Bergen	16,832,348	1,060,425	26,609	—	1,892,768	2,979,802	576,245	494,338	131,744	71,562	1,273,889	845,357	—	679,787	1,525,144
SADDLE BROOK TOWNSHIP	24400	Bergen	11,094,485	698,944	17,538	—	251,158	967,640	379,813	325,827	86,834	1,126,377	1,918,851	557,189	—	(63,839)	493,350
SADDLE RIVER BOROUGH	50400	Bergen	6,851,517	431,640	10,831	—	317,379	759,890	234,558	201,218	53,626	755,402	1,244,804	344,098	4,252	(265,934)	82,416
SOUTH HACKENSACK TOWNSHIP	50900	Bergen	7,360,331	464,968	11,607	—	789,039	1,265,074	252,668	216,754	57,766	257,579	794,767	370,696	—	265,121	635,787
TEANECK TOWNSHIP	21500	Bergen	53,358,391	3,361,537	84,350	—	1,646,897	4,252,032	1,626,693	1,567,048	417,626	4,742,539	8,553,906	2,679,773	3,861	(1,649,183)	1,034,451
TENAFLY BOROUGH	31400	Bergen	14,107,434	888,757	22,301	—	405,716	1,316,774	482,960	414,312	110,416	181,752	1,189,440	708,506	5,718	186,221	832,654
UPPER SADDLE RIVER BORO	48800	Bergen	6,074,401	382,683	9,602	—	383,197	775,482	207,954	178,395	47,543	1,274,384	1,708,276	305,070	—	(125,044)	180,026
WALDWICK BOROUGH	49001	Bergen	6,712,427	422,878	10,611	—	1,134,982	1,568,451	229,796	197,133	52,537	—	479,486	337,113	—	120,611	457,724
WALLINGTON BOROUGH	34500	Bergen	6,353,841	526,265	13,206	—	376,777	919,268	285,989	245,339	65,384	124,683	721,395	415,548	—	92,810	512,358
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	8,093,690	509,896	12,795	—	714,017	1,236,708	277,083	237,698	63,348	387,105	965,234	406,463	—	11,035	417,518
WESTWOOD BOROUGH	40200	Bergen	9,988,371	629,260	15,790	—	924,099	1,569,149	341,946	293,342	78,177	150,582	864,047	501,638	45,646	166,221	713,505
WOODCLIFF LAKE BOROUGH	47000	Bergen	6,785,664	427,492	10,727	—	989,837	1,428,056	232,303	199,284	53,110	626,094	1,110,791	304,791	—	181,352	522,143
WOOD-RIDGE BOROUGH	33300	Bergen	9,684,017	610,086	15,309	—	523,131	1,148,526	331,527	284,404	75,795	856,169	1,547,895	486,352	—	(516)	485,836
WYCKOFF TOWNSHIP	47200	Bergen	8,022,095	505,386	12,681	—	510,067	274,632	235,596	62,767	412,724	982,179	412,724	982,179	—	(108,876)	294,011
BEVERLY CITY, MUNICIPAL BLDG	36600	Burlington	1,675,240	105,539	2,648	—	436,823	545,010	57,351	49,199	13,112	441,814	561,476	84,134	—	(10,555)	7,579
BORDENTOWN CITY	37900	Burlington	3,864,272	243,446	6,109	—	132,291	912,358	132,291	113,487	30,245	—	276,023	134,072	—	245,730	439,802
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	1,337,746	84,277	2,115	—	180,336	266,728	45,797	39,287	10,710	183,646	279,400	67,185	—	94,637	161,822
BORDENTOWN TWP	52200	Burlington	7,092,840	446,843	11,212	—	689,572	1,147,827	242,819	208,305	55,514	411,394	918,032	356,218	16,682	298,352	631,252
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	19,121,214	1,034,633	4,934	—	1,034,633	1,034,633	19,121,214	1,034,633	4,934	—	1,034,633	1,034,633	—	267,216	423,970
BURLINGTON CITY	41300	Burlington	9,345,075	589,732	14,773	—	663,486	1,266,991	319,923	274,449	73,142	347,177	1,014,691	469,330	—	235,673	686,003
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	36,593,001	2,305,331	57,847	—	1,888,554	4,252,032	1,252,740	1,074,676	286,407	1,812,803	4,426,626	1,837,779	145,124	166,221	1,466,360
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	10,499,408	661,455	16,598	—	751,922	1,429,975	359,441	308,350	82,177	1,008,960	1,758,928	527,303	53,294	365,119	945,716
BURLINGTON TOWNSHIP	54500	Burlington	10,617,177	668,874	16,784	—	182,443	868,101	363,473	311,809	83,099	1,851,086	2,609,487	533,218	—	(239,008)	294,210
BURLINGTON TWP FIRE DISTRICT 1	85500	Burlington	9,677,586	547,631	1,371	—	957,896	1,371,325	235,291	193,315	6,789	235,291	463,271	43,561	—	165,876	268,446
CHESTERFIELD TOWNSHIP	76000	Burlington	2,820,271	177,875	4,458	—	689,055	880,198	96,550	82,827	22,074	262,478	463,929	141,640	—	201,812	343,452
CHESTERFIELD-HAM. FIRE DIST. 1	85002	Burlington	1,156,618	72,866	1,828	—	359,192	433,886	39,596	33,968	9,053	4,701	87,318	58,088	—	146,756	204,844
CINNAMINSON TOWNSHIP	29200	Burlington	8,102,066	510,424	12,808	—	1,068,346	1,591,578	277,369	237,944	63,413	460,153	1,038,679	406,903	—	175,910	582,813
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	3,950,125	246,855	6,244	—	448,246	703,345	135,230	116,009	30,917	308,860	591,016	198,384	—	29,653	228,037
DELANCO TOWNSHIP	45300	Burlington	198,760	4,988	4,988	—	3,155,279	296,827	108,019	92,665	15,806	412,014	637,394	158,465	—	106,307	264,772
DELRAN TOWNSHIP	61700	Burlington	71,184,602	448,454	11,253	—	89,319	549,026	243,694	209,056	55,714	1,262,117	1,770,581	357,501	56,467	(358,776)	55,192
EASTAMPTON TOWNSHIP	59000	Burlington	4,537,587	286,864	7,173	—	720,118	1,013,155	155,342	133,261	35,515	318,464	642,582	227,887	—	106,403	334,290
EASTWATER PARK TOWNSHIP	61800	Burlington	4,418,885	279,386	6,985	—	777,616	1,062,987	151,278	129,775	34,586	—	315,639	221,926	5,114	304,342	31,928
EVESHAM TOWNSHIP	55200	Burlington	22,322,737	1,406,315	35,288	—	1,438,054	2,879,657	764,206	655,582	174,716	10,999,998	12,190,502	1,121,096	—	(1,828,421)	(707,332)
EVESHAM TWP FIRE DISTRICT 1	86504	Burlington	11,993,124	755,558	18,959	—	9,684,001	1,458,518	410,577	352,218	93,868	—	656,663	602,321	—	2,340,036	2,642,357
FLORENCE TOWNSHIP	36300	Burlington	8,885,154	559,758	14,046	—	1,050,894	1,624,688	304,178	260,942	69,542	356,367	991,029	446,232	—	331,089	777,321
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	1,449,401	91,311	2,291	—	429,459	523,061	49,619	42,567	11,344	249,599	353,129	72,792	—	26,654	99,446
LUMBERTON TOWNSHIP	61400	Burlington	4,317,489	271,998	6,825	—	281,223	560,046	147,807	126,798	33,792	716,205	1,024,602	216,834	—	(60,822)	126,012
MANSFIELD TOWNSHIP (BURLINGTON)	68800	Burlington	3,730,326	236,008	5,897	—	508,311	750,216	127,705	109,554	29,197	155,624	422,080	187,345	—	156,363	343,708
MAPLE SHADE TOWNSHIP	29300	Burlington	10,090,440	635,690	15,951	—	683,390	1,335,031	345,440	296,340	78,976	328,069	1,044,825	506,754	—	232,836	739,600
MEDFORD LAKES BOROUGH	62900	Burlington	2,206,173	138,987	3,488	—	288,632	431,107	75,527	64,792	17,267	229,236	386,822	110,799	—	77,781	188,590
MEDFORD TOWNSHIP	46500	Burlington	11,659,916	734,566	18,432	—	498,146	1,251,144	399,170	342,433	91,260	640,156	1,473,019	585,586	—	199,182	784,768
MOORESTOWN TOWNSHIP	39600	Burlington	8,702,860	548,261	13,757	—	70,787	632,805	297,930	255,583	68,114						

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, 2024

Deferred outflows of resources									Deferred inflows of resources				Pension expense				
Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	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 pension plan employees	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
GLOUCESTER TOWNSHIP	48900	Camden	41,812,466	2,634,153	66,098	—	3,962,703	6,662,954	1,431,425	1,227,963	327,258	3,702,729	6,689,375	2,099,912	69,850	617,259	2,787,021
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	1,578,008	99,287	2,491	—	388,057	489,835	53,954	46,285	12,335	321,595	434,169	79,151	—	82,966	162,117
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	1,818,332	114,553	2,874	—	373,957	491,384	62,250	53,401	14,232	—	129,883	91,321	—	191,630	282,951
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	538,286	33,912	851	—	44,767	79,530	18,428	15,809	4,213	575,183	613,633	27,034	—	(93,311)	(66,277)
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	560,302	35,299	886	—	110,208	146,393	19,182	16,455	4,385	336,490	376,512	28,140	—	47,233	75,373

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, 2024

Employer/Nonemployer	Employer number	County	Deferred outflows of resources					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 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 inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)		
HADDON HEIGHTS BOROUGH	42500	Camden	\$ 4,392,251	276,097	6,928	—	181,050	150,034	128,708	34,301	155,728	468,771	220,101	—	76,383	296,464		
HADDON TOWNSHIP	22200	Camden	6,324,772	368,456	9,958	—	408,454	216,525	185,748	49,503	735,536	1,187,312	317,644	—	(278,443)	39,201		
HADDON TWP FIRE DISTRICT 1	85102	Camden	706,619	44,516	1,117	—	469,397	24,191	20,752	5,531	281,870	332,344	35,488	—	69,804	105,292		
HADDONFIELD BOROUGH	38600	Camden	5,675,020	357,534	8,971	—	287,104	194,288	166,672	44,419	310,693	716,072	285,022	31,649	(82,318)	234,353		
HINELLA BOROUGH	77100	Camden	—	—	—	—	68,180	—	—	—	—	248,622	248,622	—	(4,471)	(4,471)		
LAUREL SPRINGS BOROUGH	67800	Camden	1,509,383	85,091	2,386	—	85,944	51,673	44,328	11,814	244,213	352,028	75,905	—	(20,811)	154,994		
LAWNESIDE BOROUGH	68000	Camden	1,628,737	102,609	2,575	—	340,996	55,759	47,833	12,748	192,425	308,765	81,799	48,404	186,244	56,041		
LINDENWOLD BOROUGH	55300	Camden	11,315,979	712,898	17,888	—	899,930	387,396	332,332	88,568	605,292	1,413,588	568,313	—	41,755	610,068		
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
MAGNOLIA BOROUGH	60800	Camden	2,674,179	168,471	4,227	—	190,604	91,549	78,536	20,930	352,245	543,260	134,303	—	(12,914)	121,389		
MERCHANTVILLE BOROUGH	38900	Camden	3,549,944	223,641	5,612	—	421,268	121,530	104,256	27,785	289,361	542,932	178,286	1,039	91,816	271,141		
MOUNT EPHRAIM BOROUGH	37200	Camden	3,497,192	220,320	5,528	—	383,481	119,724	102,707	27,372	47,925	297,728	175,637	—	64,670	240,307		
OAKLYN BOROUGH	33600	Camden	2,845,953	179,293	4,499	—	267,937	97,430	83,581	22,275	263,904	467,190	142,930	—	60,532	203,482		
PENNSAUKEN TOWNSHIP	20900	Camden	25,512,947	1,607,296	40,331	—	2,387,990	873,421	749,273	199,685	3,859,348	5,681,727	1,281,315	43,867	(185,024)	1,410,158		
PINE HILL BOROUGH	59100	Camden	5,369,977	338,304	8,489	—	332,545	183,838	157,707	42,030	429,948	813,523	269,692	—	89,448	359,140		
PINE HILL FIRE DISTRICT 1	77200	Camden	829,165	52,237	1,311	—	385,504	28,368	24,351	6,490	—	179,227	41,642	—	127,103	685,745		
PINE VALLEY BOROUGH	70000	Camden	—	—	—	—	—	—	—	—	28,828	28,828	—	—	(31,779)	(31,779)		
RUNNEMEDE BOROUGH	38500	Camden	3,899,875	245,689	6,165	—	24,276	133,510	114,533	30,524	644,716	923,283	195,860	3,545	(86,060)	113,345		
SOMERDALE BOROUGH	61000	Camden	3,730,661	235,029	5,897	—	491,008	127,717	109,563	29,199	444,564	711,043	187,362	—	(41,642)	145,720		
STRATFORD BOROUGH	61500	Camden	3,737,037	235,430	5,908	—	77,968	127,935	109,751	29,249	280,135	547,070	187,682	—	(48,196)	138,486		
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—	—	—	—	—	—	—	1,832,453	—	—	—	(1,503,374)	329,079		
VOORHEES TOWNSHIP	53100	Camden	23,968,899	1,510,022	37,890	—	3,011,700	820,561	703,927	187,600	347,218	2,059,306	1,203,770	62,131	2,606,291	3,872,102		
WATERFORD TOWNSHIP	53200	Camden	5,553,719	349,880	8,779	—	198,629	190,128	163,104	43,468	203,093	599,793	278,920	—	52,028	330,948		
WINSLOW TOWNSHIP	53500	Camden	23,922,747	1,507,114	37,817	—	692,124	818,881	702,572	187,239	155,776	1,864,568	1,201,452	1,850	347,467	1,550,769		
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	5,605,821	353,162	8,862	—	409,504	191,912	164,834	43,876	—	400,422	281,536	—	289,475	571,011		
WOODLYNE BOROUGH	51400	Camden	3,540,593	223,450	5,612	—	331,156	188,921	163,537	47,840	347,768	495,471	131,700	—	36,872	178,880		
AVOLON BOROUGH	57400	Cape May	4,966,709	312,269	7,836	—	502,421	169,690	145,570	38,795	197,967	402,012	248,937	—	(36,894)	212,043		
CAPE MAY CITY	44400	Cape May	9,531,414	600,472	15,067	—	1,113,600	326,302	279,922	1,729,139	74,601	559,843	1,240,668	478,688	—	41,250	519,938	
CAPE MAY COUNTY	70500	Cape May	33,244,805	2,094,397	52,554	—	1,342,648	1,138,116	976,345	260,201	2,731,329	5,105,991	1,689,626	—	(218,349)	1,451,277		
LOWER TOWNSHIP	57800	Cape May	11,511,106	725,191	18,197	—	450,971	1,394,076	338,062	90,095	557,627	1,379,860	576,113	—	13,183	591,296		
MIDDLE TOWNSHIP	57900	Cape May	613,949	39,765	971	—	215,390	428,212	387,346	97,800	994,258	1,072,756	628,190	—	(33,011)	665,179		
NORTH WILDWOOD CITY	26500	Cape May	10,593,048	667,354	16,746	—	1,310,481	362,647	311,100	82,910	594,631	1,351,286	532,006	—	296,294	828,300		
OCEAN CITY	20700	Cape May	40,189,880	2,531,931	63,533	—	2,587,224	1,375,877	1,180,311	314,599	169,143	3,039,890	2,018,422	29,278	524,631	2,572,331		
SEA ISLE CITY	57700	Cape May	6,458,107	406,656	10,209	—	464,572	221,089	189,664	50,546	395,246	856,545	324,340	—	390	524,730		
STONE HARBOR BOROUGH	57500	Cape May	4,737,446	296,455	7,489	—	999,213	162,184	139,131	37,079	75,554	413,948	237,925	—	360,603	598,528		
WEST WILDWOOD BOROUGH	59200	Cape May	613,949	39,765	971	—	215,390	21,018	18,031	4,805	4,805	403,634	187,882	—	(31,622)	(788)		
WILDWOOD CITY	34900	Cape May	16,837,283	1,060,736	26,617	—	477,226	576,414	494,483	131,782	479,886	1,682,565	845,605	20,107	231,888	1,097,600		
WILDWOOD CREST BOROUGH	53700	Cape May	5,658,393	356,474	8,945	—	1,252,309	193,712	166,178	44,287	402,726	806,903	284,177	—	265,967	506,144		
BRIDGETON CITY	36200	Cumberland	19,115,065	1,204,234	30,217	—	937,423	654,393	561,378	171,814	541,101	1,906,482	960,000	—	(41,136)	1,868,864		
CUMBERLAND COUNTY	70800	Cumberland	21,109,187	1,329,862	33,370	—	122,982	722,660	619,942	165,218	1,047,514	9,047,934	1,000,149	—	(2,313,135)	(1,292,986)		
CUMBERLAND COUNTY	70803	Cumberland	9,282,984	584,921	14,476	—	578,825	578,825	1,178,321	217,797	72,856	182,928	846,007	466,211	—	47,213	993,424	
MILLVILLE CITY	22900	Cumberland	20,155,646	1,269,793	31,862	—	913,977	690,017	691,938	157,755	512,876	1,952,386	1,012,290	—	598,668	1,610,928		
VINELAND CITY	26500	Cumberland	42,929,517	2,704,526	67,863	—	2,014,000	1,469,667	1,260,769	336,001	1,369,599	4,436,036	2,156,013	3,053	504,852	2,663,918		
BELLEVILLE TOWNSHIP	35400	Essex	52,247,671	3,291,563	82,994	—	1,566,100	1,788,668	1,534,428	408,933	2,898,125	6,630,154	2,623,991	—	(843,112)	1,780,879		
BLOOMFIELD TOWNSHIP	32700	Essex	57,247,515	3,606,549	90,497	—	1,034,235	1,959,835	1,681,265	448,066	4,504,452	8,593,618	2,875,094	351,573	(209,941)	3,016,726		
CALDWELL BOROUGH	40800	Essex	7,041,231	443,592	11,131	—	764,893	241,052	206,789	55,110	580,019	950,970	353,626	—	5,142	358,768		
CEDAR GROVE TOWNSHIP	28700	Essex	12,723,162	801,549	20,113	—	1,037,589	435,570	373,658	99,580	147,776	1,056,586	638,965	—	334,859	973,844		
EAST ORANGE CITY	23800	Essex	94,480,408	5,952,192	149,356	—	3,168,134	9,269,682	3,234,481	2,774,734	739,481	4,476,862	11,225,558	4,745,009	34,871	(1,062,323)	3,717,557	
ESSEX COUNTY	70700	Essex	246,217,134	15,511,488	389,224	—	—	8,429,099	7,230,991	1,927,097	21,486,660	39,073,847	12,365,554	110,143	(6,006,515)	3,498,182		
ESSEX COUNTY COLLEGE	62700	Essex	652,862	41,129	1,032	—	64,329	22,350	16,173	5,110	558,342	604,975	32,788	—	(97,961)	(65,173)		
ESSEX FELS BOROUGH	27900	Essex	4,340,335	272,450	6,862	—	224,794	148,596	127,474	33,373	404,202	714,245	217,991	—	54,165	272,136		
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	13,522,376	851,899	21,376	—	1,743,390	462,931	397,130	105,837	163,591	1,129,489	679,123	—	475,160	1,154,283		
GLEN RIDGE BOROUGH	25500	Essex	7,596,382	476,566	12,008	—	556,072	260,058	223,093	59,455	244,108	786,714	381,507	—	255,241	636,748		
IRVINGTON TOWNSHIP	29100	Essex	67,515,059	4,253,396	106,729	—	—	2,311,338	1,982,806	528,428	8,007,547	12,830,119	3,380,752	215,481	(2,379,398)	1,226,835		
LIVINGSTON TOWNSHIP	36000	Essex	27,199,617	1,713,555	42,997	—	1,876,447	931,163	798,808	212,886	460,587	2,403,444	1,366,023	106,459	389,820	1,861,302		
MARENGO TOWNSHIP	23900	Essex	21,571,526	1,359,969	34,100	—	1,403,379	738,498	633,520	168,936	11,999,265	13,145,129	1,083,369	3,926	(1,975,707)	(884,12)		
MILLBURN TOWNSHIP	26300	Essex	34,228,283	2,196,305	54,108	—	1,806,577	1,171,795	1,005,228	287,898	864,386	3,309,297	1,719,018	—	241,110	1,960,128		
MONTCLAIR TOWNSHIP	28300	Essex	60,148,578	3,789,314	95,084	—	—	2,059,151	1,766,465	470,772	1,980,310	6,276,698	3,020,791	179	(313,002)	2,707,968		
NEARCAITY CITY	21101	Essex	284,212,384	17,905,159	449,287	—	4,072,230	9,729,843	8,346,849	2,224,479	18,696,627	38,997,998	14,273,757	5,112,159	(8,143,519)	11,242,397		
NEWARK CITY	21102	Essex	197,989,874	12,473,215	312,985	—	4,128,583	9,729,843	8,346,849	2,224,479	18,696,627	38,997,998	14,273,757	5,112,159	(8,143,519)	11,242,397		
NORTH CALDWELL BOROUGH	38000	Essex	4,981,072	314,444														

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Deferred outflows of resources									Deferred inflows of resources				Pension expense				
Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	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 employees	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	18,390,857	1,158,610	29,072	—	1,437,291	2,624,973	629,600	540,109	143,942	1,241,836	2,555,487	923,628	58,023	(385,587)	596,064
NEWFIELD BOROUGH	74700	Gloucester	—	—	—	—	—	—	—	—	—	—	—	—	—	(282,290)	(282,290)
PAULSBORO BOROUGH	39100	Gloucester	4,671,601	294,307	7,385	—	900,235	1,201,927	159,929	137,197	36,564	406,040	739,730	234,618	—	104,223	338,841
PITMAN BOROUGH	41200	Gloucester	3,983,115	250,933	6,297	—	346,393	603,623	136,360	116,978	31,175	538,608	823,121	200,041	—	30,078	230,119
SOUTH HARRISON TOWNSHIP	72800	Gloucester	—	—	—	—	26,349	26,349	—	—	—	504,861	504,861	—	—	(235,166)	(235,166)

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Employer/Nonemployer	Employer number	County	Deferred outflows of resources					Deferred inflows of resources					Pension expense				
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Total deferred outflows of resources	Changes in proportion	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Total deferred inflows of resources	Changes in proportion	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	\$ 20,761,156	1,309,827	32,867	—	810,810	2,156,504	711,773	610,602	162,729	1,463,299	2,946,403	1,044,177	—	322,553	1,366,730
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	7,107,890	447,792	11,236	—	1,122,811	1,581,839	243,334	208,747	55,632	—	507,713	356,974	—	466,959	823,933
WENONAH BOROUGH	73900	Gloucester	—	—	—	—	—	—	—	—	—	37,727	37,727	—	—	(339,222)	(339,222)
WEST DEPTFORD TOWNSHIP	47900	Gloucester	11,498,705	724,410	18,177	—	216,771	959,358	393,651	337,698	89,998	449,137	1,270,484	577,490	—	(142,301)	435,189
WESTVILLE BOROUGH	22700	Gloucester	3,044,603	191,808	4,813	—	287,564	484,185	104,230	89,415	23,830	66,123	283,598	152,907	—	105,910	258,817
WOODBURY CITY	24300	Gloucester	8,867,162	558,624	14,017	—	788,385	1,381,026	303,562	260,414	89,402	109,320	742,696	445,326	8,266	142,503	596,097
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	672,733	42,262	1,063	—	16,051	59,496	23,031	19,757	5,265	822,370	870,423	33,786	—	(236,504)	(202,718)
WOOLWICH TOWNSHIP	74200	Gloucester	7,399,277	466,149	11,697	—	1,460,630	1,938,476	253,310	217,305	57,913	337,735	866,245	371,608	2,617	504,963	879,188
BAYONNE CITY	20300	Hudson	113,692,248	7,162,523	179,726	—	7,535,746	14,877,995	3,892,187	3,338,954	889,849	9,165,534	17,286,524	5,709,869	157,828	(3,369,303)	2,498,394
EAST NEWARK BOROUGH	34700	Hudson	1,976,623	124,526	3,125	—	588,662	713,313	67,669	58,050	15,471	372,545	513,735	99,270	—	27,674	135,538
GUTTENBERG TOWN	25600	Hudson	6,573,292	414,112	10,391	—	766,989	1,191,462	225,033	193,047	51,448	236,388	705,916	330,125	—	118,245	448,370
HARRISON TOWN (HUDSON)	31800	Hudson	26,243,239	1,653,304	41,486	—	4,441,415	6,136,205	898,422	770,721	205,401	1,166,344	3,040,889	1,317,592	—	954,347	2,272,339
HOBOKEN CITY	23301	Hudson	47,477,914	2,991,072	75,054	—	6,137,464	9,203,590	1,625,378	1,394,348	371,601	4,158,728	7,550,055	2,384,443	—	735,301	3,119,744
HOBOKEN CITY	23302	Hudson	44,789,110	2,821,679	70,803	—	6,065,711	8,958,193	1,533,329	1,315,382	350,556	7,996,138	12,249,406	2,249,406	203,285	1,181,226	3,633,917
HUDSON COUNTY	70900	Hudson	135,373,586	8,528,431	214,000	—	9,324,785	18,067,216	4,634,435	3,975,689	1,059,545	10,578,677	20,246,356	6,798,752	—	2,032,332	8,831,084
HUDSON COUNTY	70903	Hudson	27,081,355	1,706,104	42,610	—	2,895,703	4,714,617	927,114	795,335	171,961	1,231,977	1,196,307	1,360,084	—	1,098,050	2,458,134
JERSEY CITY	38101	Hudson	251,130,461	16,821,023	396,991	—	4,956,472	21,174,496	8,597,303	7,375,287	1,965,553	8,413,915	26,352,058	12,612,312	—	(4,928,204)	7,684,048
JERSEY CITY FIRE DEPT.	38102	Hudson	200,881,772	12,655,396	317,556	—	14,498,840	27,471,792	6,877,069	5,899,566	1,572,266	2,314,948	16,663,849	10,088,715	32,647	2,746,732	12,868,094
KEARNY TOWN	31900	Hudson	99,302,735	3,738,026	93,746	—	1,688,675	5,498,447	2,030,194	1,741,824	464,152	2,312,284	6,548,254	2,978,311	—	(578,405)	2,399,906
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	134,140	8,451	212	—	23,098	31,761	4,592	3,939	1,050	130,094	139,675	6,737	—	10,295	17,032
NORTH BERGEN TOWNSHIP	23701	Hudson	37,264,957	382,279	58,909	—	2,914,709	5,321,261	1,084,410	1,064,410	291,696	387,593	634,913	1,871,526	44,606	755,739	2,672,686
NORTH HUDSON REG FIRE & RESCUE	79900	Hudson	93,417,020	5,885,200	147,675	—	5,454,303	11,487,268	3,198,076	2,743,504	731,158	2,812,196	9,484,934	4,061,603	—	2,109,427	6,801,030
SECAUCUS TOWN	24600	Hudson	24,909,345	1,569,269	39,377	—	3,122,070	731,546	852,757	731,546	194,961	636,503	2,415,767	1,251,001	—	901,264	2,152,265
UNION CITY	22400	Hudson	54,584,050	3,438,753	86,287	—	711,983	4,237,023	1,868,653	1,603,044	427,219	3,028,451	6,927,367	2,741,329	—	(330,011)	2,411,328
WEEHAWKEN TOWNSHIP	27700	Hudson	17,096,135	1,077,043	27,026	—	756,258	1,860,327	585,276	502,085	133,808	709,441	1,930,610	858,005	—	166,889	1,025,494
WEST NEW YORK TOWN	23300	Hudson	39,379,961	2,347,663	62,252	—	2,916,256	5,481,415	1,348,150	1,156,025	308,220	4,229,127	6,944,052	1,977,747	73,693	2,868,657	8,808,407
CLINTON TOWN	64500	Hunterdon	3,211,121	202,296	5,076	—	468,040	675,414	109,931	94,305	25,133	130,619	309,988	161,269	—	69,275	230,544
CLINTON TOWNSHIP	64600	Hunterdon	7,277,776	458,494	11,505	—	656,029	1,126,028	249,150	1,126,028	56,962	182,908	702,756	365,506	1,689	30,821	398,016
DELAWARE TOWNSHIP	64800	Hunterdon	1,885,073	118,758	2,980	—	77,473	199,211	64,534	55,361	14,754	95,993	232,642	84,672	—	17,273	111,945
FLEMINGTON BOROUGH	65300	Hunterdon	4,372,711	275,477	6,912	—	290,176	572,565	149,697	128,419	34,224	150,422	482,762	219,607	—	217,845	437,452
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	1,370,658	95,363	2,167	—	160,929	360,989	46,390	45,968	10,729	339,697	68,947	—	—	(6,730)	62,217
FRENCHTOWN BOROUGH	65500	Hunterdon	501,892	31,619	793	—	263,478	295,898	17,182	14,740	3,528	68,715	104,565	25,206	—	(7,270)	17,536
HIGH BRIDGE BOROUGH	67000	Hunterdon	2,582,845	162,717	4,083	—	341,178	507,978	88,422	75,854	20,215	212,415	129,716	—	—	83,366	213,082
HOLLAND TOWNSHIP	67100	Hunterdon	1,843,528	116,141	2,914	—	317,494	436,549	63,112	54,141	14,429	26,230	157,912	92,586	—	47,609	144,195
HUNTERDON COUNTY	71000	Hunterdon	5,804,642	365,688	9,176	—	481,383	856,247	198,718	170,473	45,432	368,678	783,301	291,522	—	139,998	431,520
HUNTERDON COUNTY	71003	Hunterdon	6,226,728	392,279	9,943	—	1,893,776	3,862,698	123,168	162,689	49,735	190,075	483,265	312,720	—	283,603	596,323
LAMBERTVILLE CITY	67700	Hunterdon	2,316,968	145,967	3,963	—	218,850	368,480	79,320	68,046	18,134	39,809	204,309	116,363	—	85,813	202,176
LEBANON TOWNSHIP	54300	Hunterdon	2,289,219	144,219	3,619	—	248,149	395,987	78,370	67,231	17,917	485,977	649,495	114,970	—	15,571	130,541
RARITAN TOWNSHIP	61200	Hunterdon	10,667,353	672,035	16,863	—	1,069,598	1,758,496	365,190	313,283	83,491	500,657	1,262,621	535,373	—	120,951	656,688
READING TOWNSHIP	72400	Hunterdon	6,896,034	431,925	10,838	—	377,039	819,802	220,539	201,350	53,661	1,212,489	2,702,212	344,325	—	(54,216)	290,109
TEKINSBURY TOWNSHIP	73300	Hunterdon	3,268,762	205,929	5,167	—	651,989	883,085	111,867	95,998	25,976	129,128	362,814	164,164	—	209,953	371,417
WEST AMWELL TOWNSHIP	74000	Hunterdon	1,541,533	97,115	2,437	—	382,818	482,370	52,773	45,272	12,005	220,346	330,456	77,419	—	(15,960)	61,459
EAST WINDSOR TOWNSHIP	50800	Mercer	11,432,464	720,236	18,073	—	881,191	1,619,500	391,384	335,753	89,480	2,253,033	3,069,650	574,163	—	(567,684)	6,479
EWING TOWNSHIP	43100	Mercer	25,797,980	1,625,253	40,782	—	104,505	1,770,540	883,179	757,644	20,916	2,091,138	3,933,877	1,295,630	—	(181,426)	1,114,204
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	96,214,641	6,061,448	152,097	—	33,690,971	39,904,516	3,293,851	2,825,666	753,054	2,286,690	9,159,261	4,832,106	—	6,920,188	11,752,294
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	—	—	—	804,545	804,545	—	—	—	4,916,913	4,916,913	—	—	(872,069)	(872,069)
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	—	—	—	568,796	568,796	—	—	—	5,036,144	5,036,144	—	—	(960,233)	(960,233)
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	—	—	—	358,154	358,154	—	—	—	3,833,230	3,833,230	—	—	(535,436)	(535,436)
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	—	—	—	608,511	608,511	—	—	—	2,559,741	2,559,741	—	—	(236,998)	(236,998)
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	—	—	—	646,739	646,739	—	—	—	3,834,689	3,834,689	—	—	(445,515)	(445,515)
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	—	—	—	133,941	133,941	—	—	—	4,196,997	4,196,997	—	—	(817,485)	(817,485)
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	—	—	—	670,670	670,670	—	—	—	2,659,895	2,659,895	—	—	(199,633)	(199,633)
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	—	—	—	478,353	478,353	—	—	—	4,076,213	4,076,213	—	—	(675,607)	(675,607)
HIGHTSTOWN BOROUGH	24100	Mercer	3,966,773	249,904	6,271	—	372,760	628,935	135,800	116,498	31,047	96,220	379,565	199,220	—	123,956	323,176
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	8,194,653	516,257	12,964	—	133,781	662,992	280,539	240,663	64,138	863,666	1,449,006	411,563	15,432	(232,574)	203,411
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	3,267,680	205,961	5,166	—	411,542	622,569	111,867	95,998	25,976	70,703	362,814	164,110	—	121,735	285,845
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	16,223,916	1,028,394	25,805	—	556,846	479,407	558,840	479,407	127,764	2,315,475	3,481,498	819,822	—	(566,061)	259,161
MERCER COUNTY	71100	Mercer	62,879,331	3,961,349	99,400	—	516,809	4,577,558	2,152,637	1,846,662	492,145	11,708,217	16,189,661	3,157,396	1,330,142	(2,388,067)	2,099,991
MERCER COUNTY	71103	Mercer	18,560,339	1,169,287	29,340	—	2,303,1										

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, 2024

Deferred outflows of resources									Deferred inflows of resources					Pension expense			
Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	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 pension expense	Pension expense related to specific liabilities of individual pension plan employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	444,198	27,984	702	—	2,259	30,945	15,207	13,045	3,477	18,555	50,284	22,309	6,586	20,987	49,882
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	5,210,723	328,272	8,237	—	599,797	936,306	178,386	153,030	40,783	136,421	508,620	261,694	—	333,565	595,259
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	6,847,232	431,370	10,824	—	731,839	1,173,833	234,411	201,092	53,592	72,124	561,219	343,883	—	180,451	524,334
NEW BRUNSWICK CITY	33700	Middlesex	82,936,880	5,224,959	131,107	—	4,539,066	9,895,132	2,839,295	2,435,720	649,132	4,374,614	10,298,761	4,165,268	—	(556,928)	3,608,340
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	35,744,993	2,251,907	56,506	—	3,705,704	6,014,117	1,223,709	1,049,772	279,769	971,896	3,525,146	1,795,191	—	884,706	2,679,897

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, 2024

Employer/Nonemployer	Employer number	County	Deferred outflows of resources					Deferred inflows of resources					Pension expense				
			Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
OLD BRIDGE TOWNSHIP	47100	Middlesex	\$ 34,895,342	2,198,379	55,163	—	4,337,239	6,590,761	—	—	273,119	3,079,094	1,752,519	—	1,051,078	2,803,597	
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	1,357,201	85,503	2,145	—	296,323	383,971	46,463	39,859	10,623	96,945	68,162	—	100,319	168,481	
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	386,251	24,334	611	—	262,412	287,357	13,223	11,344	3,023	97,738	125,328	—	89,460	107,858	
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	—	—	—	—	—	—	—	—	—	—	—	(83,140)	(83,140)	
PERTH AMBOY CITY	24500	Middlesex	51,464,344	3,242,214	81,355	—	2,866,769	6,190,338	1,761,851	1,511,423	402,802	652,472	4,328,548	2,584,650	26,835	602,668	
PISCATAWAY TOWNSHIP	37700	Middlesex	27,077,779	1,705,879	42,805	—	1,048,097	2,796,781	926,992	795,230	211,933	1,836,431	3,773,586	1,399,904	—	(649,130)	
PLAINSBORO TOWNSHIP	56200	Middlesex	10,601,268	667,872	16,759	—	756,374	1,443,005	362,928	311,342	82,974	1,880,793	2,637,997	532,419	—	(104,373)	
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	1,868,433	117,710	2,954	—	1,065,401	1,186,065	63,965	54,873	14,624	—	133,462	93,837	—	261,181	
SAYREVILLE BOROUGH	40700	Middlesex	31,551,909	1,987,746	49,878	—	2,783,614	4,821,238	1,080,161	926,628	246,951	810,407	3,064,147	1,584,005	—	1,837,128	
SOUTH AMBOY CITY	27600	Middlesex	10,261,811	646,486	16,222	—	1,322,896	1,985,604	351,307	301,372	80,317	23,671	796,667	515,370	30,073	641,760	
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	34,308,545	2,161,412	54,235	—	5,599,378	7,815,025	1,174,533	1,007,585	268,527	—	2,450,645	1,723,049	—	1,871,157	
SOUTH PLAINFIELD BOROUGH	40900	Middlesex	20,519,523	1,292,714	32,437	—	1,268,657	2,593,808	702,474	602,625	160,603	919,790	2,385,492	1,030,535	730	677,017	
SOUTH RIVER BOROUGH	39400	Middlesex	10,511,816	662,236	16,617	—	718,752	1,397,605	359,866	308,715	82,274	532,589	1,263,454	527,926	—	139,769	
SPOTSWOOD BOROUGH	51500	Middlesex	6,433,045	405,277	10,169	—	851,037	1,266,483	220,231	188,928	50,350	655,401	1,114,910	323,081	—	84,128	
WOODBIDGE TOWNSHIP	32400	Middlesex	71,715,280	4,518,007	113,368	—	4,152,075	8,783,450	2,455,130	2,106,160	561,302	94,359	5,216,951	3,601,696	—	1,446,577	
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	10,231,523	644,578	16,174	—	968,883	1,626,835	350,270	300,483	80,080	730,833	513,949	1,023,671	—	492,623	
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	2,952,732	186,020	4,668	—	534,089	724,777	101,085	86,717	23,110	31,696	242,608	148,293	—	127,119	
WOODBIDGE TWP FIRE DISTRICT 5	86402	Middlesex	1,735,569	109,339	2,744	—	1,374,790	1,488,873	59,416	50,971	13,584	—	123,971	87,164	—	326,133	
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	2,949,918	185,843	4,663	—	753,626	944,132	100,889	86,634	23,088	—	210,711	148,151	—	401,955	
ABERDEEN TOWNSHIP	46400	Monmouth	12,750,202	803,253	20,156	—	1,065,298	1,888,707	436,496	374,452	99,793	365,438	1,276,179	640,343	—	(85,668)	
ALLENHURST BOROUGH	43300	Monmouth	2,232,160	140,624	3,529	—	208,392	352,545	76,417	65,555	18,719	42,276	98,719	112,104	3,170	118,397	
ALLENHURST BOROUGH	63100	Monmouth	1,275,237	80,339	2,016	—	378,700	461,055	43,657	37,452	9,981	223,974	315,064	64,045	7,578	30,429	
ASBURY PARK CITY	33300	Monmouth	43,752,000	2,756,342	69,164	—	3,564,481	6,389,987	1,497,824	1,284,924	342,439	261,604	3,386,791	2,197,320	—	1,025,122	
ATLANTIC HIGHLANDS	30500	Monmouth	4,465,761	281,339	7,060	—	534,523	822,922	137,482	121,823	32,965	345,117	664,105	224,280	—	251,061	
AVON BY THE SEA	22300	Monmouth	3,258,654	205,293	5,151	—	337,732	548,176	111,558	95,701	25,505	198,092	427,896	163,657	—	(128,740)	
BELMAR BOROUGH	39300	Monmouth	47,522,969	473,862	11,891	—	661,593	1,147,376	257,518	220,914	58,875	340,478	877,785	377,781	—	250,343	
BRADLEY BEACH BOROUGH	40900	Monmouth	6,724,461	423,636	10,630	—	796,107	1,230,373	230,208	197,486	52,631	181,832	662,157	337,717	—	111,146	
BRIELLE BOROUGH	50500	Monmouth	5,901,395	371,783	9,329	—	839,709	1,220,821	202,031	173,314	46,189	367,490	789,024	296,381	—	152,888	
BRUNSDALE COMMUNITY COLLEGE	62500	Monmouth	787,022	49,582	1,244	—	50,826	23,114	26,843	50,971	6,160	2,107,097	2,163,314	39,526	—	(519,623)	
COLTS NECK TOWNSHIP	62000	Monmouth	8,864,597	432,464	10,852	—	1,184,835	1,628,151	235,005	201,602	53,728	116,215	606,550	344,755	3,374	296,412	
DEAL BOROUGH	27100	Monmouth	7,441,084	468,783	11,763	—	697,339	1,177,885	254,741	218,532	58,240	35,096	60,969	373,707	—	116,746	
EATONTOWN BOROUGH	30300	Monmouth	14,514,267	914,386	22,944	—	700,584	1,637,916	496,887	426,260	113,600	267,647	1,304,394	728,938	—	252,553	
ENGLISHTOWN BOROUGH	44800	Monmouth	1,369,624	86,265	2,165	—	233,707	322,157	46,888	40,224	10,720	179,981	277,813	68,785	26,469	(39,353)	
FAIR HAVEN BOROUGH	42100	Monmouth	4,018,054	253,134	6,352	—	136,602	396,088	137,556	118,004	31,449	271,647	558,656	201,795	—	151,211	
FREEHOLD BOROUGH	22000	Monmouth	9,635,573	607,034	15,232	—	536,742	1,159,008	329,868	282,981	75,416	191,467	879,732	483,919	—	635,090	
FREEHOLD TOWNSHIP	56100	Monmouth	20,897,808	1,316,546	33,035	—	5,614,223	2,963,804	715,424	613,734	163,563	2,293,612	3,786,333	1,049,533	—	116,681	
HAZLET TOWNSHIP	50500	Monmouth	12,703,117	800,287	20,081	—	1,030,095	1,850,463	434,884	373,070	99,425	536,409	1,443,788	637,978	60,951	39,420	
HIGHLANDS BOROUGH	41800	Monmouth	4,296,578	270,681	6,792	—	481,891	759,364	147,091	126,183	33,629	43,973	350,876	215,783	511	116,779	
HOLMDEL TOWNSHIP	58400	Monmouth	15,796,104	995,142	24,971	—	1,967,488	2,987,601	540,770	463,906	123,633	1,164,977	2,293,286	793,314	45,704	1,338,566	
HOWELL TOWNSHIP	56000	Monmouth	32,817,793	2,067,495	51,879	—	1,543,745	3,663,119	1,123,498	963,805	256,859	715,717	3,059,879	1,648,180	—	207,296	
HOWELL TWP FIRE DISTRICT 1	65002	Monmouth	237,068	14,931	375	—	52,476	87,782	8,114	4,961	1,855	35,026	51,996	11,903	—	(62,031)	
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	387,610	24,419	613	—	116,261	141,293	13,270	11,383	3,034	49,356	77,043	19,467	—	(9,994)	
KEANSBURG BOROUGH	26700	Monmouth	10,799,336	680,350	17,072	—	626,985	1,324,407	369,709	317,159	84,524	1,660,187	2,431,579	542,366	—	(5,460)	
KEYPORT BOROUGH	39000	Monmouth	6,411,231	403,903	10,135	—	1,062,969	1,477,007	219,485	188,287	50,180	137,868	565,820	321,986	—	290,316	
LAKE COMO BOROUGH	46300	Monmouth	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
LITTLE SILVER BOROUGH	40100	Monmouth	3,741,195	235,692	5,914	—	—	241,606	128,078	109,873	29,282	873,847	1,140,880	187,891	—	(248,562)	
LONG BRANCH CITY	39900	Monmouth	32,954,068	2,076,081	52,094	—	704,840	2,833,015	1,128,163	967,807	257,925	2,277,479	4,631,374	1,655,024	—	(647,869)	
MANALAPAN TOWNSHIP	51000	Monmouth	18,628,947	1,173,609	29,449	—	61,403	1,264,461	637,751	547,102	145,805	1,279,853	2,610,511	935,586	—	807,739	
MANASQUAN BOROUGH	26400	Monmouth	5,296,054	333,647	8,372	—	233,449	575,468	181,307	155,536	41,451	201,181	579,475	265,979	—	(10,684)	
MARLBORO TOWNSHIP	56300	Monmouth	22,865,667	1,440,519	36,148	—	1,707,639	3,184,304	782,793	671,527	178,965	1,083,580	2,716,865	1,148,363	—	74,279	
MATAWAN BOROUGH	28900	Monmouth	5,915,803	369,391	9,184	—	236,205	611,790	198,101	170,601	45,519	1,546,091	1,961,512	292,082	—	(283,361)	
MIDDLETOWN TOWNSHIP	37000	Monmouth	35,383,229	2,229,116	55,934	—	783,983	3,069,033	1,211,324	1,039,147	276,938	1,841,861	4,369,270	1,777			

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, 2024

Deferred outflows of resources									Deferred inflows of resources					Pension expense			
Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
DOVER TOWN	35500	Morris	16,503,163	1,039,696	26,088	—	1,485,103	2,550,877	564,978	484,671	129,167	81,884	1,280,698	628,824	—	820,269	1,949,093
EAST HANOVER TOWNSHIP	31300	Morris	12,352,977	778,228	19,528	—	189,659	987,415	422,897	362,787	96,684	464,542	1,346,910	620,393	—	(51,078)	569,315
FLORHAM PARK BOROUGH	30100	Morris	10,262,079	646,503	16,222	—	208,920	871,645	351,316	301,380	80,319	950,366	1,683,381	515,384	31,447	(184,924)	361,907
HANOVER TOWNSHIP	29600	Morris	11,048,340	696,037	17,465	—	897,500	1,611,002	378,233	324,472	86,473	93,990	883,168	554,871	—	349,880	904,751
HANOVER TWP FIRE DISTRICT 2	66500	Morris	1,114,385	70,205	1,762	—	140,941	212,908	38,150	32,728	8,722	50,184	129,784	55,967	—	49,034	105,001

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, 2024

Employer/Nonemployer	Deferred outflows of resources						Deferred inflows of resources						Pension expense				
	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (Benefit)
HANOVER TWP FIRE DISTRICT 3	69800	Morris	\$ 2,126,680	133,879	3,362	—	877,526	1,014,867	72,808	62,437	16,945	4,163	156,071	186,006	—	220,501	327,307
HARDING TOWNSHIP	52400	Morris	3,422,582	215,620	5,410	—	736,241	957,271	117,170	100,516	26,788	1,050,611	1,285,085	171,889	—	(58,904)	112,985
JEFFERSON TOWNSHIP	51100	Morris	12,593,785	793,399	19,098	—	950,924	1,764,231	431,141	369,859	98,569	120,116	1,019,685	632,487	—	176,825	809,312
KINNELON BOROUGH	58300	Morris	5,432,113	342,219	8,587	—	339,252	690,058	185,965	159,532	42,516	467,667	855,680	272,812	—	(18,794)	254,018
LINCOLN PARK BOROUGH	56800	Morris	6,773,920	426,752	10,708	—	460,271	897,731	231,901	198,939	53,018	1,366,786	1,850,644	340,201	22,022	(161,322)	200,901
LONG HILL TOWNSHIP	57800	Morris	3,326,512	399,565	10,001	—	453,841	852,407	216,584	185,799	49,516	942,285	1,394,784	317,731	—	(168,316)	149,415
MADISON BOROUGH	30900	Morris	10,776,334	678,901	17,035	—	57,173	753,109	368,921	316,463	84,344	1,196,707	1,966,455	541,211	—	(312,832)	228,379
MENDHAM BOROUGH	53400	Morris	4,193,218	264,169	6,629	—	207,751	478,549	143,552	123,148	32,820	—	269,520	210,592	—	147,991	358,583
MENDHAM TOWNSHIP	53300	Morris	4,157,936	261,947	6,573	—	111,742	380,262	142,344	122,112	32,543	178,651	475,650	208,820	553	57,617	266,990
MONTVILLE TOWNSHIP	39700	Morris	13,980,789	880,779	22,101	—	1,363,632	2,286,512	478,624	410,593	109,425	1,112,072	2,110,714	702,145	—	82,704	785,715
MORRIS COUNTY	71400	Morris	56,414,555	3,556,074	89,181	—	6,007,008	9,650,263	1,931,319	1,656,803	441,540	4,028,695	2,833,261	662,224	—	1,992,712	5,478,197
MORRIS COUNTY	71403	Morris	18,628,052	1,172,563	29,447	—	2,243,859	3,446,859	637,720	547,075	145,798	700,858	2,031,451	935,541	163,224	287,871	1,386,636
MORRIS COUNTY PARK COMMISSION	71404	Morris	—	—	—	—	228,008	—	—	—	—	5,073,898	5,073,898	—	—	(1,120,284)	(1,120,284)
MORRIS PLAINS BOROUGH	52500	Morris	5,461,766	344,087	8,634	—	535,234	887,955	186,980	160,403	42,748	189,992	580,123	274,302	—	157,615	431,917
MORRIS TOWNSHIP	51700	Morris	17,401,474	1,096,279	27,508	—	596,052	1,719,839	595,729	511,053	136,198	348,965	1,591,945	873,940	37,190	(150,460)	760,670
MORRISTOWN TOWN	32900	Morris	24,971,928	1,573,210	39,476	—	614,284	2,426,070	854,898	733,384	195,450	219,354	3,977,096	1,254,143	85,555	408,216	930,586
MOUNT ARLINGTON BOROUGH	68800	Morris	4,253,069	267,940	6,723	—	395,924	670,587	145,601	124,906	33,298	696,603	1,000,398	213,598	—	(71,380)	142,218
MOUNT OLIVE TOWNSHIP	47700	Morris	17,081,599	1,076,128	27,003	—	545,696	1,648,827	584,778	501,658	133,695	197,580	4,117,721	857,875	—	347,228	1,205,103
MOUNTAIN LAKES BOROUGH	42700	Morris	3,814,574	240,315	6,030	—	70,403	316,748	130,590	112,028	29,656	735,156	1,007,630	191,576	374	(91,634)	100,116
NETCONG BOROUGH	69100	Morris	3,400,738	214,244	5,376	—	636,972	856,592	116,422	99,874	26,617	74,965	317,878	170,792	10,883	216,081	397,736
PASSICAPANY TROY HILLS TOWNSHIP	42800	Morris	33,024,214	2,079,240	52,173	—	1,143,401	3,743,814	1,129,860	969,279	258,318	5,003,168	508,424	1,634,275	159,269	1,134,023	1,559,799
PEGANNOCK TOWNSHIP	46200	Morris	10,990,214	692,375	17,373	—	130,871	840,419	376,243	322,764	86,018	385,379	1,170,404	551,952	—	(212,289)	339,663
RANDOLPH TOWNSHIP	45500	Morris	10,261,408	646,461	16,221	—	95,375	758,057	351,293	301,361	80,314	486,628	1,219,596	515,350	1,388	(289,612)	227,126
RIVERDALE BOROUGH	72500	Morris	5,279,891	332,629	8,347	—	237,851	578,627	179,574	155,062	41,325	485,974	863,115	265,168	—	32,095	297,263
ROCKAWAY BOROUGH	39200	Morris	5,090,752	320,713	8,048	—	351,643	680,404	184,279	149,507	39,844	212,984	576,614	255,609	2,307	(42,538)	215,438
ROCKAWAY TOWNSHIP	41700	Morris	1,832,875	104,156	27,163	—	478,541	5,996,269	504,602	460,242	134,486	508,265	1,416,795	149,636	—	25,742	159,779
ROXBURY TOWNSHIP	46800	Morris	14,578,687	918,509	23,048	—	377,830	1,319,387	496,127	428,181	114,113	230,470	1,271,891	732,223	—	(1,1337)	720,886
WASHINGTON TWP (MORRIS)	58100	Morris	8,180,290	515,352	12,931	—	364,874	893,157	280,047	240,242	64,026	1,271,949	1,856,264	410,832	—	(102,838)	307,994
WHARTON BOROUGH	42500	Morris	6,677,712	420,691	10,566	—	557,552	988,799	228,608	196,113	52,265	296,225	773,211	335,369	625	401,659	1,460,740
BARNEGAT TOWNSHIP	63300	Ocean	20,230,428	1,274,501	31,980	—	1,928,314	3,234,795	692,577	594,134	159,340	382,228	1,627,279	1,016,016	—	786,276	1,784,292
BAY HEAD BOROUGH	55900	Ocean	1,932,875	121,773	3,056	—	419,294	600,738	102,092	85,805	22,803	132,435	341,275	149,636	—	45,146	75,826
BEACH HAVEN BOROUGH	62100	Ocean	3,938,226	247,980	6,222	—	418,433	672,635	134,755	115,601	30,808	295,623	576,787	197,698	—	225,666	423,352
BEACHWOOD BOROUGH	63400	Ocean	5,642,663	355,483	8,920	—	468,356	833,759	193,173	165,716	44,164	570,135	973,188	283,387	—	82,634	366,021
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	1,329,276	73,355	—	—	1,496,788	2,859,419	722,342	619,689	165,145	777,844	2,285,000	1,059,681	—	401,659	1,460,740
55500	Ocean	53,351,261	3,361,088	84,338	—	2,025,425	5,470,851	1,826,449	1,566,839	417,570	247,975	4,058,833	2,679,415	—	—	124,050	3,404,015
HARVEY CEDARS BOROUGH	66800	Ocean	2,609,154	164,375	4,125	—	478,851	645,351	89,323	76,627	19,403	508,323	508,424	131,037	—	28,742	254,775
ISLAND HEIGHTS BOROUGH	67400	Ocean	1,298,074	81,652	2,049	—	139,043	492,744	44,370	38,064	10,144	—	92,578	65,092	—	124,187	189,279
JACKSON BD FIRE DISTRICT 2	67600	Ocean	1,780,862	112,193	2,815	—	225,654	340,662	60,967	52,301	13,938	—	127,206	89,439	—	182,853	272,292
JACKSON TOWNSHIP	49800	Ocean	33,974,896	2,140,392	53,708	—	3,173,731	5,367,831	1,163,110	997,787	265,915	506,539	2,933,351	1,708,292	81,898	913,083	2,701,273
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	3,032,195	191,026	4,793	—	377,356	573,175	103,805	89,051	23,732	386,166	602,754	152,283	—	49,567	201,850
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	1,213,808	62,760	3,056	—	517,371	1,070,718	66,171	56,785	15,128	92,829	239,893	97,073	—	157,702	254,775
LACEY TOWNSHIP	51800	Ocean	16,369,463	1,031,264	25,877	—	1,107,261	2,164,402	560,399	480,744	128,121	472,487	1,641,751	822,110	—	53,679	875,798
LAKEHURST BOROUGH	52700	Ocean	1,536,628	96,806	2,429	—	257,244	356,479	52,606	45,128	12,027	280,941	360,702	77,173	—	35,163	112,336
LAKEWOOD TOWNSHIP	33800	Ocean	55,814,375	3,516,262	88,232	—	7,897,974	11,502,468	1,810,772	1,639,176	436,849	—	3,986,797	2,803,118	—	2,564,431	5,367,549
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	6,949,950	437,841	10,987	—	2,545,027	2,993,855	237,927	204,109	54,396	—	496,432	349,041	—	879,733	1,228,774
LAVAILLETTE BOROUGH	67900	Ocean	3,296,228	207,660	5,211	—	63,967	276,338	112,844	96,805	25,799	351,593	597,011	165,544	1,065	—	169,669
LITTLE EGG HARBOR TOWNSHIP	66200	Ocean	14,438,238	909,598	22,824	—	674,027	1,608,448	494,285	424,027	113,005	666,461	1,697,778	725,119	—	256,622	1,020,741
LONG BEACH TOWNSHIP	55000	Ocean	12,551,941	790,763	19,842	—	381,984	1,192,589	429,708	368,630	98,242	291,901	1,188,481	630,386	—	98,615	729,001
MANCHESTER TOWNSHIP	54800	Ocean	25,532,544	1,608,530	40,362	—	2,277,077	3,925,969	674,092	749,849	199,839	1,197,677	3,021,457	1,282,299	—	559,134	1,841,433
MANTOLOKING BOROUGH	47400	Ocean	3,165,395	198,417	5,004	—	542,483	746,904	108,365	92,962	24,775	339,093	565,195	158,973	—	142,793	301,766
71500	Ocean	82,712,877	5,214,617	130,753	—	1,387,332	6,726,032	2,831,626	2,429,141	647,978	1,873,550	7,791,695	4,854,610	284,767	—	1,502,586	5,841,375
OCEAN COUNTY	71503	Ocean	18,646,438	1,237,710	31,057	—	1,553,178	2,821,945	672,584	578,984	153,769	629,202	1,932,539	998,696	113,441	390,296	1,490,423
OCEAN GATE BOROUGH	69400	Ocean	3,100,236	195,312	4,901	—	1,025,668	1,225,881	166,135	91,049	24,265	23,397	244,846	155,701	—	406,718	562,419
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	7,314,738	460,823	11,563	—	1,137,695	1,610,081	250,416	214,822	57,251	512,095	1,034,584	367,362	—	394,812	762,174
PINE BEACH BOROUGH	69900	Ocean	1,185,173	74,665	1,874	—	128,280	205,819	40,574	34,807	9,276	166,200	250,857	59,522	—	(18,846)	40,676
PLUMSTEAD FIRE DISTRICT 1	65402	Ocean	1,712,806	107,905	2,708	—	60,105	170,718	58,637	50,302	13,406	320,105	322,450	86,021	759	(40,522)	46,258
PLUMSTEAD TOWNSHIP	72300	Ocean	2,177,863	137,204	3,443	—	483,255	603,902	74,558	63,960	17,046	455,709	611,273	109,377	—	171,903	281,280
POINT PLEASANT BEACH BOROUGH	46700	Ocean	7,537,352	474,847	11,915	—	370,231	856,993	258,037	221,360	58,993	241,275	779,665	378,542	—</		

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, 2024

Deferred outflows of resources									Deferred inflows of resources					Pension expense			
Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
TOTOWA BOROUGH	40000	Passaic	11,412,307	718,966	18,041	—	1,341,044	2,078,051	390,694	335,161	89,322	106,694	921,871	573,151	—	36,733	809,884
WANAQUE BOROUGH	40400	Passaic	6,150,886	387,501	9,723	—	—	397,224	210,572	180,841	48,142	1,674,756	2,114,111	308,911	—	(559,910)	(250,999)
WAYNE TOWNSHIP	29400	Passaic	41,251,686	2,598,824	65,211	—	—	2,664,035	1,412,227	1,211,494	322,869	2,814,330	5,760,920	2,071,749	—	(1,810,650)	261,099
WEST MILFORD TOWNSHIP	24200	Passaic	13,668,245	861,089	21,607	—	987,879	1,870,575	467,924	401,414	106,979	1,605,773	2,582,090	686,449	—	(595,697)	90,752
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	4,245,506	267,464	6,711	—	232,551	506,726	145,342	124,684	33,229	123,175	426,430	213,218	155	(36,314)	177,059

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, 2024

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	Deferred inflows of resources					Pension expense				
									Differences between projected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)	
CARNEYS POINT TOWNSHIP	25700	Salem	\$ 5,373,957	338,555	8,495	—	623,551	970,601	183,974	157,824	42,061	251,986	635,845	269,892	—	65,341	335,233	
ELMER BOROUGH	65100	Salem	287,497	18,112	454	—	167,962	186,528	9,842	8,443	2,250	—	20,535	14,439	—	62,690	77,129	
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	3,125,462	196,902	4,941	—	223,058	424,901	106,958	91,790	24,462	141,296	364,546	156,967	—	78,346	235,313	
PENNIS GROVE BOROUGH	28500	Salem	2,578,762	162,460	4,077	—	290,881	457,418	88,282	75,734	20,183	611,883	796,082	129,511	—	(140,965)	(11,454)	
PENNSVILLE TOWNSHIP	26800	Salem	5,636,078	355,069	8,910	—	377,820	741,599	192,948	165,522	44,113	564,700	967,283	283,056	—	(166,399)	126,657	
SALEM CITY	20400	Salem	4,498,602	283,408	7,111	—	761,434	1,051,953	154,007	132,117	35,210	357,654	679,198	225,929	—	111,715	337,644	
SALEM COUNTY	71700	Salem	33,549,436	2,113,568	53,035	—	2,276,418	4,443,041	1,148,545	985,292	262,585	1,396,731	3,793,153	1,684,925	—	266,357	1,951,282	
SALEM COUNTY	71703	Salem	6,281,532	395,732	9,930	—	756,253	983,915	215,045	184,478	49,164	387,206	835,893	315,472	—	(87,092)	228,380	
WOODSTOWN BOROUGH	48500	Salem	2,445,159	154,043	3,865	—	283,541	441,449	83,709	71,810	19,138	155,731	330,388	122,801	—	52,234	175,035	
BEDMINSTER TOWNSHIP	42300	Somerset	5,019,949	316,253	7,936	—	314,987	639,176	171,655	147,428	39,290	298,581	657,154	252,113	—	(35,102)	217,011	
BERNARDS TOWNSHIP	53300	Somerset	10,958,045	690,348	17,323	—	707,671	1,453,016	375,142	321,820	85,767	1,291,888	2,074,617	550,337	—	(423,632)	126,705	
BERNARDSVILLE BORO	42200	Somerset	5,994,319	377,837	9,476	—	459,032	846,145	205,212	178,043	46,916	301,369	729,540	301,048	—	121,546	422,594	
BOUND BROOK BOROUGH	43400	Somerset	8,268,151	520,887	13,070	—	467,992	1,001,949	283,055	242,822	64,713	330,193	920,783	415,244	—	264,723	679,967	
BRANCHBURG TOWNSHIP	55800	Somerset	6,978,289	439,627	11,031	—	272,045	722,703	238,898	204,941	54,618	722,672	1,221,129	350,465	—	(278,654)	71,811	
BRIDGEWATER TWP	59700	Somerset	23,323,086	1,469,336	36,869	—	1,280,301	2,786,506	798,452	684,961	182,548	547,824	1,213,783	1,171,338	—	(81,400)	1,089,936	
FAR HILLS BOROUGH	65200	Somerset	1,986,064	125,155	3,140	—	334,721	483,016	68,010	58,343	15,549	41,983	183,885	99,772	—	78,363	178,135	
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	30,948,419	1,949,726	48,924	—	1,998,650	3,969,501	1,059,501	908,904	242,228	2,556,803	4,787,436	1,554,296	93,693	(1,104,697)	543,292	
GREEN BROOK TOWNSHIP	61900	Somerset	7,424,690	467,750	11,737	—	805,401	1,284,888	254,580	218,051	58,112	229,957	760,300	372,884	—	223,353	596,237	
HILLSBOROUGH TOWNSHIP	51200	Somerset	19,762,385	1,245,015	31,241	—	2,328,162	3,604,418	676,554	580,389	154,677	715,982	2,127,602	992,510	—	373,464	1,365,974	
MANVILLE BOROUGH	41000	Somerset	7,810,007	492,024	12,346	—	703,485	1,207,855	267,371	229,367	61,127	533,785	1,091,650	392,235	—	(109,818)	282,417	
MONTGOMERY TOWNSHIP	68700	Somerset	10,734,288	676,252	16,969	—	577,040	1,047,800	367,482	315,248	84,015	99,865	866,610	539,099	82,520	33,892	975,511	
NORTH PLAINFIELD BOROUGH	21300	Somerset	25,368,325	1,598,185	40,103	—	1,688,470	2,386,378	668,470	745,026	198,553	674,126	2,486,175	1,274,052	27,675	52,857	1,354,594	
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	2,213,243	139,433	3,493	—	154,033	296,965	75,769	64,999	17,323	—	158,091	111,154	—	(28,471)	82,683	
RARITAN BOROUGH	46100	Somerset	6,386,594	402,350	10,096	—	716,984	1,129,430	118,641	187,564	—	—	456,192	320,749	—	287,355	608,104	
SOMERSET COUNTY FINANCE OFFICE	71800	Somerset	33,266,552	2,096,767	52,588	—	183,537	2,331,892	13,581	976,984	260,371	2,207,189	4,583,405	1,670,718	183,712	(862,961)	871,469	
SOMERSET COUNTY FINANCE OFFICE	71803	Somerset	20,945,214	1,319,532	33,110	—	2,288,538	3,641,180	717,047	615,126	163,934	1,045,837	1,651,914	541,377	—	(14,337)	1,566,291	
SOMERVILLE BOROUGH	21600	Somerset	11,694,892	736,769	18,487	—	754,477	1,509,733	400,368	343,460	91,534	15,290	850,622	387,343	10,651	320,526	918,522	
SOUTH BOUND BROOK BOROUGH	48200	Somerset	3,505,837	220,865	5,542	—	660,926	887,333	120,020	102,961	27,440	912,848	1,163,269	176,071	20,699	(103,790)	92,980	
WARREN TOWNSHIP	51300	Somerset	11,356,599	715,455	17,953	—	740,379	1,473,787	388,785	333,524	88,886	31,902	843,097	570,351	—	258,061	628,412	
WATCHUNG BOROUGH	29800	Somerset	8,658,314	545,467	13,687	—	547,673	1,106,827	296,412	254,280	67,767	922,049	1,540,508	434,839	—	(153,122)	281,717	
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
NJ TRANSIT CORPORATION	62300	Statewide	88,667,001	5,585,952	140,166	—	9,325,364	15,051,482	3,035,462	2,604,004	693,980	139,901	6,473,347	4,453,407	—	4,385,477	8,838,524	
WATERFRONT COMM OF NY HARBOR	60000	Statewide	595,771	37,533	942	—	28,310	66,785	20,396	17,497	4,663	16,623	59,179	29,921	1,151	14,100	45,172	
ANDOVER TOWNSHIP	63200	Sussex	3,733,797	235,226	5,902	—	175,640	416,768	127,824	109,655	29,224	157,146	423,849	187,519	—	111,448	289,967	
BYRAM TOWNSHIP	55900	Sussex	4,863,911	293,823	7,373	—	231,380	532,576	159,666	136,971	36,504	483,699	816,840	234,232	—	(66,874)	167,358	
FRANKLIN BOROUGH	45400	Sussex	4,146,685	261,238	6,555	—	377,046	644,839	141,569	120,781	32,455	169,444	463,639	208,255	6,799	42,132	257,186	
HAMBURG BOROUGH	66000	Sussex	2,644,339	166,591	4,180	—	584,768	755,539	90,527	77,690	20,697	—	188,884	132,804	5,026	142,963	280,793	
HARDYSTON TOWNSHIP	66700	Sussex	6,689,067	421,406	10,574	—	803,252	1,235,232	228,996	196,447	52,354	86,159	563,956	335,939	—	219,498	555,437	
HOPATCONG BOROUGH	47800	Sussex	7,640,861	481,368	12,079	—	287,637	781,084	201,580	224,400	59,804	495,661	1,041,445	383,741	—	15,472	399,213	
NEWTON TOWN	23900	Sussex	6,089,452	393,631	9,626	—	260,437	599,694	208,469	178,837	47,661	1,290,106	1,725,073	305,625	—	(440,904)	(155,079)	
ODGENSBURG BOROUGH	69500	Sussex	1,989,090	125,311	3,144	—	399,146	527,601	68,096	58,416	15,568	—	143,079	99,896	—	41,790	186,770	
SPARTA TOWNSHIP	47500	Sussex	11,716,601	738,137	18,522	—	931,783	1,688,442	401,111	344,097	91,704	229,640	1,066,552	588,433	—	358,616	947,049	
STANHOPE BOROUGH	72900	Sussex	2,689,505	169,437	4,252	—	334,520	508,209	92,074	78,986	21,050	83,398	285,508	135,073	—	19,337	154,410	
SUSSEX COUNTY	71903	Sussex	19,201,642	1,209,689	30,354	—	129,006	1,369,049	657,357	563,921	150,288	5,462,821	6,834,387	964,348	—	(2,019,378)	(1,055,030)	
VERNON TOWNSHIP	54800	Sussex	10,413,413	656,037	16,462	—	543,125	1,215,624	543,125	305,825	81,504	405,531	1,149,357	522,984	—	268,852	811,836	
BERKELEY HEIGHTS TOWNSHIP	49300	Union	8,695,396	547,803	13,146	—	765,045	1,308,594	297,682	255,369	68,057	607,396	1,228,504	436,702	—	3,755	442,457	
CLARK TOWNSHIP	52600	Union	12,661,691	797,877	20,016	—	1,403,241	2,220,934	433,465	371,853	98,101	417,565	1,321,984	635,897	—	472,340	1,108,237	
CRANFORD TOWNSHIP	25401	Union	17,162,324	1,081,213	27,130	—	1,638,639	2,747,982	587,542	504,029	134,326	668,606	1,894,503	861,929	—	295,796	1,157,695	
CRANFORD TOWNSHIP	25402	Union	8,758,113	551,754	13,845	—	847,101	1,512,700	299,829	257,211	68,548	259,037	884,625	439,851	—	277,375	717,226	
ELIZABETH CITY	21001	Union	105,130,612	6,623,147	166,192	—	8,426,579											

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, 2024

Deferred outflows of resources										Deferred inflows of resources					Pension expense			
Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)	
Total Employer			10,326,599,453	650,567,756	16,324,397	—	683,496,571	1,350,388,724	353,525,010	303,275,226	80,824,393	683,496,571	1,421,121,200	518,624,083	22,774,069	—	541,398,152	
Total Local Group			12,362,466,447	650,567,756	16,324,397	—	683,496,571	1,350,388,724	353,525,010	303,275,226	80,824,393	683,496,571	1,421,121,200	752,834,318	22,774,069	—	775,608,387	
Total			\$ 16,757,746,211	787,642,140	18,596,562	46,942,711	708,272,237	1,561,453,650	395,036,997	344,820,179	80,824,393	708,272,237	1,528,953,806	1,087,873,982	22,787,990	—	1,110,661,972	

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