

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, 2022

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
State Group:																	
Employer:																	
State of New Jersey			\$ 4,124,092,579	30,698,973	4,161,966	146,117,561	3,492,759	184,471,259	102,081,870	198,266,262	—	12,532,170	312,880,322	208,384,274	16,321	(5,964,514)	202,436,081
Kean University	412		7,310,066	54,415	7,377	258,997	619,734	940,523	180,943	351,432	—	1,779,282	2,311,657	369,367	—	(553,383)	(184,016)
Montclair State University	414		24,307,813	180,943	24,531	7,377	258,997	3,560,633	601,681	1,168,601	—	650,881	2,421,143	1,228,238	—	671,750	1,899,988
New Jersey Institute of Technology	62409		19,873,200	147,932	20,056	704,112	925,105	1,797,205	491,918	955,407	—	3,000,672	4,447,992	1,004,163	—	(338,668)	665,465
Richard Stockton College of New Jersey	421		11,664,095	86,825	11,771	413,262	2,194,469	2,706,327	288,716	560,753	—	888,428	1,537,897	589,369	—	800,203	1,389,572
Rowan University	410		18,911,809	140,776	19,085	670,050	1,579,232	2,409,143	468,116	909,188	—	373,775	1,751,079	955,586	—	268,005	1,233,591
Rutgers, The State University of New Jersey	498		84,756,226	630,902	85,534	3,002,897	6,930,055	10,649,388	2,097,909	4,074,618	—	5,458,616	11,631,143	4,282,556	3,121	2,174,942	6,460,619
The College of New Jersey	415		7,334,116	54,370	7,371	258,997	1,459,076	1,778,606	160,746	351,146	—	628,095	1,360,037	369,055	—	32,452	401,516
William Paterson University of NJ	413		15,515,860	115,497	15,658	548,731	4,661,444	5,342,300	384,057	745,927	—	2,311,337	3,441,321	783,993	—	602,722	1,386,715
Palisades Interstate Park Comm	91999	Special Location	12,857,711	95,711	12,976	455,554	3,753,430	4,317,671	318,263	618,139	—	485,598	1,422,400	649,684	—	2,306,521	2,956,205
Total State Group			4,326,592,535	32,206,344	4,366,325	153,292,182	28,109,234	217,974,085	107,094,264	208,001,493	—	28,109,234	343,204,991	218,616,296	18,442	—	218,635,738
Local Group:																	
Nonemployer (State of New Jersey)			2,037,115,833	—	—	—	—	—	—	—	—	—	—	235,029,281	—	—	235,029,281
Employer:																	
ABSECON CITY	56600	Atlantic	7,336,944	332,085	20,107	671,939	469,376	1,513,407	449,481	923,564	—	34,662	1,407,697	—	—	220,664	171,972
ATLANTIC CITY	30081	Atlantic	74,154,165	3,356,416	203,227	6,790,343	—	10,349,986	4,542,251	9,334,544	—	8,918,114	22,795,609	(492,130)	—	(7,222,133)	(7,714,263)
ATLANTIC CITY	30082	Atlantic	59,043,341	2,672,459	161,814	5,406,635	6,673,697	14,914,605	3,617,207	7,432,300	—	9,511,307	20,560,904	(391,846)	—	(5,390,607)	(5,781,913)
ATLANTIC COUNTY	70100	Atlantic	61,704,595	2,782,915	169,108	5,650,328	1,427,621	10,039,972	1,039,245	7,767,390	—	2,506,857	14,054,492	(409,508)	24,529	(330,000)	(714,979)
ATLANTIC COUNTY	70103	Atlantic	23,707,244	473,053	84,972	2,170,887	1,144,275	4,453,187	1,462,391	2,984,274	—	909,911	5,346,576	(157,335)	24,191	70,448	(62,696)
BRIGHTON CITY	50021	Atlantic	9,763,066	175,305	10,615	364,659	242,849	782,628	237,278	457,542	—	173,358	898,405	(25,704)	—	33,056	298,939
BRIGHTON CITY	50022	Atlantic	11,274,801	1,010,328	30,900	1,032,441	619,125	2,892,794	690,735	1,419,275	—	175,722	2,285,732	(74,826)	—	227,128	152,302
BUEA BOROUGH	58900	Atlantic	—	—	—	—	—	—	—	—	—	666,487	666,487	—	—	(389,381)	(389,381)
EGG HARBOR CITY	59900	Atlantic	3,027,312	137,024	8,297	277,213	90,974	513,508	185,464	381,079	—	548,863	1,115,406	(20,091)	—	(202,919)	(222,010)
EGG HARBOR TOWNSHIP	58200	Atlantic	25,256,655	1,143,138	69,216	2,312,676	390,719	3,915,749	1,847,252	3,179,188	—	1,501,901	6,228,341	(167,611)	—	424,027	(41,538)
GALLOWAY TOWNSHIP	53900	Atlantic	17,398,694	788,969	47,650	1,592,110	1,396,696	794,526	3,221,253	1,065,171	2,188,641	—	62,976	3,316,788	(115,388)	373,927	298,939
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	16,712,429	756,449	45,802	1,530,367	1,502,086	4,834,704	1,023,864	2,103,765	—	148,928	3,276,557	(110,913)	264	662,575	351,926
HAMMONTOWN TOWN	36500	Atlantic	8,577,260	388,230	23,507	785,425	535,292	1,254,474	205,255	1,079,708	—	1,255	1,625,437	(58,924)	—	59,634	2,710
LINWOOD CITY	54400	Atlantic	6,130,392	277,478	16,801	561,364	769,100	1,624,743	375,570	771,695	—	35,093	1,182,358	(40,685)	251	206,297	165,663
LONGPORT BOROUGH	38700	Atlantic	3,873,066	175,305	10,615	364,659	242,849	782,628	237,278	457,542	—	173,358	898,405	(25,704)	—	33,056	298,939
MARGATE CITY	32800	Atlantic	21,195,327	959,357	58,088	1,940,869	896,622	3,824,936	1,298,502	2,668,073	—	875,356	4,841,931	(140,665)	—	(84,883)	(225,548)
MULLICA TOWNSHIP	68900	Atlantic	3,327,607	150,616	9,120	304,711	103,861	418,880	523,231	907,678	—	215,227	837,968	(22,084)	—	(9,118)	(31,202)
NORTHFIELD CITY	45400	Atlantic	7,414,814	335,614	20,321	678,979	370,693	1,405,607	454,258	933,379	—	554,675	1,842,312	(49,209)	—	(144,478)	(193,687)
PLEASANTVILLE CITY	35100	Atlantic	29,576,172	1,338,697	81,057	2,708,308	2,134,844	6,262,906	1,811,343	3,723,056	—	937,605	6,472,604	(196,295)	—	84,056	(6,535)
SOMERS POINT CITY	33500	Atlantic	8,555,019	387,223	23,446	753,998	869,071	2,043,128	524,111	1,078,908	—	654,181	2,458,200	(65,776)	—	139,492	(62,962)
VENTNOR CITY	32100	Atlantic	25,455,107	1,152,166	69,762	2,390,940	1,063,248	4,816,116	1,599,471	3,204,295	—	2,259,288	7,023,054	(168,935)	—	(607,291)	(775,597)
ALENDALE BOROUGH	52000	Bergen	6,816,802	308,547	18,682	624,219	849,180	1,800,628	417,622	858,101	—	1,275,723	2,025,821	1,292	—	292,959	249,011
ALPINE BOROUGH	46000	Bergen	6,054,491	274,042	16,593	554,473	466,773	1,311,821	370,920	782,141	—	1,133,061	(40,181)	347	—	102,226	(22,000)
BERGEN COUNTY	70200	Bergen	228,156,790	10,326,987	625,296	20,802,459	5,413,667	37,288,399	13,977,704	28,720,433	—	7,214,358	49,912,495	(5,141,153)	—	(3,645,715)	(6,159,898)
BERGENFIELD BOROUGH	29000	Bergen	19,138,244	866,248	52,450	1,752,501	—	2,671,199	1,172,478	2,409,127	—	1,554,423	5,136,028	(127,013)	—	147,690	(794,711)
BOGOTA BOROUGH	28900	Bergen	4,363,299	197,495	11,958	399,550	405,413	1,014,416	287,311	549,253	—	1,100,881	1,817,445	(28,957)	—	14,124	(238,927)
CARLSTADT BOROUGH	21700	Bergen	12,388,806	560,750	33,653	1,134,451	982,228	2,711,782	758,983	1,559,506	—	1,266,247	3,584,736	(82,219)	—	56,334	171,084
CLIFFSIDE PARK BOROUGH	25300	Bergen	15,156,482	686,113	41,643	1,388,072	789,850	2,901,578	928,663	1,906,153	—	805,038	3,641,854	(100,801)	—	(20,646)	(121,427)
CLOSTER BOROUGH	38400	Bergen	9,066,991	410,386	24,949	892,200	917,365	2,082,880	555,746	1,141,355	—	192,755	1,898,586	(60,174)	1,087	189,431	139,344
CRENSHILL BOROUGH	31200	Bergen	12,902,291	583,992	35,360	1,191,471	965,738	2,766,561	790,441	1,624,144	—	285,620	2,700,205	(95,627)	11,654	125,837	51,864
DEMAREST BOROUGH	37500	Bergen	6,573,283	297,524	18,015	601,820	1,035,985	1,953,444	402,703	827,447	—	297,904	1,627,244	(43,624)	1,778	204,337	204,337
DUMONT BOROUGH	27800	Bergen	12,842,408	581,282	35,196	1,175,987	395,099	2,187,864	786,772	1,616,605	—	1,524,731	3,828,108	(85,230)	—	(439,202)	(524,432)
EAST RUTHERFORD BOROUGH	22100	Bergen	19,296,220	872,131	52,807	1,764,403	1,204,265	4,363,066	1,680,440	2,425,468	—	1,996,076	3,802,604	(127,875)	—	124,325	(2,940)
EDGEWATER BOROUGH	44300	Bergen	13,055,290	590,917	35,779	1,195,481	454,759	2,276,976	798,814	1,643,403	—	640,015	3,092,232	(66,643)	—	(20,234)	(115,877)
ELMWOOD PARK BOROUGH	33100	Bergen	18,962,970	858,315	51,970	1,736,451	1,457,639	4,104,375	1,161,740	2,387,063	—	902,189	4,450,992	(125,849)	—	575,703	449,854
EMERSON BOROUGH	43500	Bergen	8,087,054	366,042	22,163	740,536	978,736	2,107,477	495,442	1,018,000	—	59,898	1,573,340	(53,670)	—	89,882	36,000
ENGLEWOOD CITY	27201	Bergen	32,929,926	1,490,496	90,248	3,015,414	1,963,228	6,599,386	2,017,406	4,145,227	—	3,998,973	10,161,606	(218,542)	207,531	(1,016,088)	(1,027,099)
ENGLEWOOD CITY	27202	Bergen	17,455,100	790,110	47,840	1,598,466	438,265	2,874,681	1,089,423	2,197,379	—	3,093,911	6,360,312	(115,849)	—	(1,113,063)	(1,228,912)
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	11,356,441	518,023													

STATE OF NEW JERSEY DIVISION OF BENEFITS
POLICE AND FIREMEN'S RETIREMENT SYSTEM
Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2022

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	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	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			
PARAMUS BOROUGH	Bergen	45,000,976	2,036,864	123,330	4,120,767	10,828,777	2,756,922	5,664,754	—	8,421,656	(298,653)	8,000	1,444,947	1,154,303			
PARK RIDGE BOROUGH	Bergen	8,315,127	376,365	22,788	761,421	429,341	509,415	1,046,710	—	42,021	1,598,146	—	310,554	255,370			
RAMSEY BOROUGH	Bergen	14,584,639	660,140	39,971	1,335,524	1,659,688	893,507	1,835,918	—	569,206	3,298,631	—	479,562	382,770			
RIDGEFIELD BOROUGH	Bergen	12,126,858	546,894	33,225	1,110,464	1,080,203	742,935	1,505,532	—	566,430	2,835,897	—	483,411	402,930			
RIDGEFIELD PARK VILLAGE	Bergen	12,295,309	555,161	33,814	1,123,142	943,953	751,417	1,543,960	—	311,892	2,607,259	—	136,330	54,930			
RIDGEWOOD VILLAGE	Bergen	36,441,512	1,649,440	99,872	3,336,872	2,232,538	2,232,538	4,587,266	—	115,021	6,934,825	—	241,847	45,262			
RIVER EDGE BOROUGH	Bergen	9,325,155	422,081	25,557	853,910	819,896	571,292	1,173,853	—	294,250	2,009,395	—	279,425	217,538			
RIVER VALLE TOWNSHIP	Bergen	8,598,972	389,212	23,566	787,413	329,379	528,804	1,082,441	—	831,794	2,441,039	—	(231,714)	(288,782)			
ROCHELLE PARK TOWNSHIP	Bergen	8,160,684	369,374	22,305	747,279	796,796	489,953	1,027,289	—	791,030	2,318,252	—	(64,159)	(66,735)			
RUTHERFORD BOROUGH	Bergen	18,176,711	822,727	49,815	1,664,453	2,625,052	1,113,571	2,288,089	—	52,825	3,454,485	203,911	559,915	643,195			
SADDLE BROOK TOWNSHIP	Bergen	12,272,182	556,472	33,633	1,123,771	738,420	751,838	1,544,825	—	1,818,396	4,115,058	—	(40,407)	(121,852)			
SADDLE RIVER BOROUGH	Bergen	8,021,098	363,056	21,983	734,497	475,966	491,401	1,009,698	—	1,030,643	2,531,742	7,547	(197,506)	(243,192)			
SOUTH HACKENSACK TOWNSHIP	Bergen	7,913,988	358,208	21,889	724,689	1,260,991	484,839	996,215	—	320,159	1,801,213	—	376,104	323,562			
TENACK TOWNSHIP	Bergen	62,113,541	2,811,425	170,229	5,887,776	8,869,429	3,805,299	7,818,898	—	5,038,328	16,860,495	—	(412,222)	(2,068,600)			
TENAFY BOROUGH	Bergen	15,573,975	704,920	40,682	1,426,118	763,203	954,118	1,960,456	—	332,315	3,246,889	—	217,137	113,779			
UPPER SADDLE RIVER BORO	Bergen	7,652,400	346,368	20,972	700,735	509,192	468,814	963,286	—	560,783	1,962,883	—	(42,829)	(93,615)			
WALDWICK BOROUGH	Bergen	6,688,006	302,717	18,329	612,425	1,127,188	409,731	841,888	—	666,736	1,918,355	—	(94,667)	(139,053)			
WALLINGTON BOROUGH	Bergen	9,426,137	426,743	25,838	863,340	776,259	577,662	1,195,616	—	1,959,019	1,923,437	64,657	144,845	146,931			
WASHINGTON TOWNSHIP (BERGEN)	Bergen	8,945,852	404,913	24,517	819,777	810,177	548,055	1,128,106	—	622,475	2,296,636	—	115,715	59,345			
WESTWOOD BOROUGH	Bergen	10,969,331	496,501	30,063	1,004,468	1,271,098	672,021	1,380,822	—	353,234	2,406,077	—	128,741	55,942			
WOODCLIFF LAKE BOROUGH	Bergen	6,560,566	296,949	17,980	600,755	736,097	401,924	825,846	—	1,053,853	2,281,623	—	(72,608)	(118,148)			
WOOD-RIDGE BOROUGH	Bergen	11,452,655	518,378	31,387	1,048,727	1,117,519	710,631	1,441,663	—	573,934	2,717,228	—	54,421	(21,586)			
WYCKOFF TOWNSHIP	Bergen	9,191,351	419,020	25,190	841,668	80,204	641,668	1,157,009	—	693,938	2,076,042	—	(43,113)	(101,112)			
BEVERLY CITY MUNICIPAL BLDG	Burlington	1,154,155	71,250	4,314	144,146	214,445	96,438	198,155	—	479,672	774,265	—	94,553	84,106			
BORDENTOWN CITY	Burlington	3,643,656	164,922	9,986	333,652	303,670	223,223	458,664	—	681,887	223,285	226,285	206,251	206,251			
BORDENTOWN FIRE DISTRICT 1	Burlington	1,897,899	76,851	4,653	155,478	435,295	672,277	1,014,019	—	317,751	(11,268)	—	153,817	142,549			
BORDENTOWN TWP FIRE DIST 2	Burlington	1,334,561	322,930	16,533	653,317	757,164	1,752,964	437,089	—	885,712	2,220,902	—	106,004	58,655			
BORDENTOWN TWP FIRE DISTRICT 2	Burlington	3,214,635	145,503	8,810	294,366	775,843	196,940	404,659	—	39,631	841,230	—	215,189	193,855			
BURLINGTON CITY	Burlington	10,278,354	465,226	28,819	941,195	1,001,148	629,689	1,293,842	—	361,211	2,284,742	—	65,406	(2,807)			
BURLINGTON COUNTY/PAYROLL DEPT	Burlington	38,255,516	1,731,547	104,843	5,643,141	3,603,870	2,343,670	4,815,614	—	4,382,437	11,541,721	129,146	(2,526,918)	(2,651,688)			
BURLINGTON COUNTY/PAYROLL DEPT	Burlington	12,863,443	582,234	35,254	1,177,813	1,983,999	788,061	1,619,253	—	313,888	2,721,202	—	394,772	309,403			
BURLINGTON TOWNSHIP	Burlington	13,581,601	614,740	32,222	1,243,676	1,243,676	1,243,676	2,537,567	—	783,938	3,325,618	—	101,112	62,844			
CHESTERFIELD TOWNSHIP	Burlington	2,949,835	133,517	8,084	270,118	616,651	180,718	371,326	—	—	552,044	—	204,008	184,431			
CHESTERFIELD-HAM FIRE DIST. 1	Burlington	971,101	43,955	2,661	88,924	447,291	311,751	594,935	—	9,035	1,900,770	—	106,106	99,661			
CINNAMINSON TOWNSHIP	Burlington	7,580,345	343,107	20,775	694,137	245,614	1,303,833	464,399	—	798,303	2,216,918	—	66,995	16,687			
CINNAMINSON TWP FIRE DIST 1	Burlington	4,327,295	195,864	11,859	853,317	387,162	1,185,252	387,162	—	159,800	969,425	—	197,808	169,221			
DELANCO TOWNSHIP	Burlington	4,008,838	181,455	10,887	337,101	537,463	504,646	245,002	—	6,576	758,824	—	204,377	177,771			
DELRAN TOWNSHIP	Burlington	9,506,625	430,295	26,054	870,528	152,242	1,479,119	582,410	—	1,196,696	3,008,848	—	(102,459)	(165,551)			
EASTAMPTON TOWNSHIP	Burlington	4,962,305	224,607	13,600	454,401	671,930	304,009	624,656	—	181,021	1,109,686	—	121,467	88,534			
EDGEWATER PARK TOWNSHIP	Burlington	4,803,280	208,357	12,616	421,526	1,119,224	282,013	579,462	—	—	881,475	—	308,204	327,664			
EVESHAM TOWNSHIP	Burlington	39,292,273	1,776,473	107,865	3,598,018	3,249,034	8,733,210	2,407,186	—	440,965	7,794,272	85,409	(260,766)	624,803			
FLORENCE TOWNSHIP	Burlington	9,528,083	431,266	26,113	872,492	2,802,988	583,725	1,199,397	—	406,798	2,189,920	—	406,394	343,160			
FLORENCE TWP. FIRE DIST. 1	Burlington	1,641,044	74,278	4,497	150,271	880,033	100,536	206,575	—	275,556	582,667	—	132,588	121,697			
LUMBERTON TOWNSHIP	Burlington	5,374,638	243,270	14,730	492,159	617,425	617,425	1,367,584	—	561,734	1,667,565	2,740	30,417	(2,512)			
MANSHFIELD TOWNSHIP (BURLINGTON)	Burlington	1,766,608	170,487	10,323	344,911	476,034	1,001,755	230,756	—	131,663	836,560	—	148,088	120,071			
MARLE SHADY TOWNSHIP	Burlington	10,895,419	489,062	29,618	993,698	664,054	661,979	1,360,189	—	330,725	592,275	—	96,114	24,403			
MEDFORD LAKES BOROUGH	Burlington	2,642,499	119,607	7,242	241,975	458,283	161,889	332,638	—	—	494,527	—	184,029	166,492			
MEDFORD TOWNSHIP	Burlington	13,096,339	592,775	35,892	1,199,840	733,488	526,323	1,648,570	—	359,186	2,210,085	—	(86,815)	221,140			
MOORESTOWN TOWNSHIP	Burlington	10,660,552	482,525	29,216	976,193	179,253	1,667,187	663,104	—	1,341,953	2,915,583	11,131	(210,490)	(270,169)			
MOORESTOWN TWP FIRE DISTRICT 2	Burlington	370,361	16,744	1,015	38,014	257,436	30,129	42,590	—	66,621	89,311	—	86,755	86,755			
MOUNT HOLLY TOWNSHIP	Burlington	6,164,189	279,008	16,894	564,459	229,308	1,089,669	377,640	—	597,551	1,751,241	—	38,127	(2,782)			
MOUNT LAUREL FIRE DISTRICT 1	Burlington	15,547,994	703,744	42,611	1,423,739	2,309,012	4,479,106	962,526	—	36,892	2,846,603	—	694,254	591,068			
MOUNT LAUREL TOWNSHIP	Burlington	22,295,875	1,009,171	61,104	2,041,647	1,007,091	4,119,013	1,365,925	—	622,729	4,795,264	—	230,550	82,582			
NEW HANOVER TOWNSHIP	Burlington	600,106	27,162	1,645	54,652	291,980	36,765	75,541	—	47,034	159,340	—	58,780	54,787			
NORTH HANOVER TOWNSHIP	Burlington	1,397,598	63,258	3,936	127,978	284,399	479,465	85,621	—	175,929	592,275	—	62,958	63,683			
PALMYRA BOROUGH	Burlington	3,837,413	173,662	10,517	381,394	297,459	235,094	483,054	—	798,242	1,516,390	—	(25,467)	(114,927)			
PEMBERTON BOROUGH	Burlington	1,086,343	49,171	2,977	99,477	143,956	68,553	136,749	—	244,665	447,967	2,277	1,000	(7,219)			
PEMBERTON TOWNSHIP	Burlington	11,088,103	501,877	30,388	1,015,344	143,742	1,691,351	679,297	—	1,326,203	3,401,273	—	(700,414)	(740,041)			
PIERSIDE TOWNSHIP	Burlington	5,780,350	261,772	15,890	529,589	1,394,290	1,394,290	2,354,216	—	229,350	1,291,676	—	280,192	280,192			
PIVERTON BOROUGH	Burlington	1,476,154	66,815	4,046	135,172	185,184	391,215	90,435	—	19,209	295,463	267	135,170	125,640			
SPRINGFIELD TOWNSHIP (BURL)	Burlington	2,196,871	90,436	6,021	201,169	178,054	134,588	276,543	—	189,697	600,828	—	47,589	33,009			
WESTAMPTON TOWNSHIP	Burlington	9,897,070	447,968	27,124	1,090,683	906,281	690,330	1,245,846	—	103,491	1,955,667	7,516	197,132	139,965			
WILLINGBORO TOWNSHIP	Burlington	27,051,502	1,224,423	74,137	2,477,123	855,522	4,631,205	1,657,272	—	1,540,158	6,802,880	5,207	(279,791)				

STATE OF NEW JERSEY DIVISION OF BENEFITS AND RETIREMENT SYSTEM
 POLICE AND FIREMEN'S RETIREMENT SYSTEM
 Schedule of Pension Amounts by Employer and Nonemployer
 As of and for Year ended June 30, 2022

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	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	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
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	1,624,480	73,528	4,452	148,755	389,502	95,521	204,450	—	304,011	(10,781)	—	197,645	186,864
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	1,379,051	62,420	3,779	126,281	121,404	84,486	173,595	—	258,271	(9,152)	—	39,538	30,386
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	1,035,146	46,853	2,837	94,789	341,083	63,417	130,304	—	242,890	(8,870)	—	47,635	40,765
HADDON HEIGHTS BOROUGH	40500	Camden	5,013,017	226,903	13,739	459,045	481,084	307,115	631,040	—	95,248	1,033,403	(33,269)	87,385	54,116
HADDON TOWNSHIP	22200	Camden	7,469,662	338,097	20,471	684,002	54,923	467,618	940,283	—	701,504	2,189,405	(49,573)	2,079	(184,289)
HADDON TWP FIRE DISTRICT 1	85102	Camden	789,190	35,721	2,163	72,267	381,084	48,349	99,343	—	16,722	164,414	(5,238)	88,137	82,899
HADDONFIELD BOROUGH	38600	Camden	6,236,429	282,277	17,092	571,074	1,265,028	382,066	785,043	—	628,218	1,795,327	(41,389)	(59,380)	(100,769)
HI-NELLA BOROUGH	77100	Camden	183,789	8,317	504	18,827	104,651	11,258	23,132	—	59,961	94,351	(1,220)	—	45,226
LAUREL SPRINGS BOROUGH	67800	Camden	82,313	5,045	—	168,550	134,271	391,179	112,765	—	140,357	494,824	(12,216)	16,655	1,439
LAWNDSIDE BOROUGH	68000	Camden	1,472,704	66,659	4,036	134,856	341,679	90,223	185,354	—	431,783	707,390	(9,774)	—	46,017
LINDENWOLD BOROUGH	55300	Camden	11,369,079	514,559	31,158	1,041,074	1,753,674	696,511	1,431,142	—	1,660,817	3,107,670	(75,452)	328	(126,493)
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—	—	—	—	—	—	—	—	—	—	—	—
MAGNOLIA BOROUGH	60800	Camden	3,274,518	148,213	8,874	298,860	300,366	200,809	412,197	—	100,961	713,767	(21,732)	39,296	17,394
MERCHANTVILLE BOROUGH	38900	Camden	4,135,288	187,174	11,333	787,671	1,142,976	253,343	520,551	—	121,866	806,760	(27,444)	1,684	(63,474)
MOUNT EPHRAIM BOROUGH	37200	Camden	3,564,789	161,352	9,770	326,430	347,566	218,392	448,736	—	154,431	821,559	(23,658)	—	52,801
OKLYN BOROUGH	33600	Camden	3,456,517	156,451	9,473	316,515	435,396	211,759	435,107	—	27,759	674,625	(22,939)	—	47,443
PENNSAUKEN TOWNSHIP	20900	Camden	33,168,587	1,501,299	90,902	3,037,268	4,070,559	2,032,027	4,175,270	—	804,119	7,011,416	(220,126)	—	236,061
PINE HILL BOROUGH	55100	Camden	6,064,243	274,484	16,620	565,306	272,222	371,517	763,368	—	25,985	1,160,870	(40,245)	97,224	25,978
PINE HILL FIRE DISTRICT 1	77200	Camden	637,828	29,870	1,748	58,406	341,188	430,076	80,200	—	388	119,754	(4,233)	—	75,579
PINE VALLEY BOROUGH	70000	Camden	—	—	—	—	—	—	—	—	—	—	—	—	—
RUNNEMEDA BOROUGH	38500	Camden	4,857,157	219,848	13,312	444,773	146,292	297,567	611,420	—	92,886	1,227,749	(32,235)	1,665	84,289
SOMERDALE BOROUGH	61000	Camden	3,749,049	169,692	10,275	343,303	6,639	229,860	471,931	—	413,596	1,115,207	(24,881)	—	(89,729)
STRATFORD BOROUGH	61500	Camden	4,456,320	201,705	12,213	408,668	165,367	273,011	560,964	—	25,959	924,699	(29,575)	—	23,783
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—	—	—	—	—	—	—	—	—	—	—	—
VOORHEES TOWNSHIP	53100	Camden	26,699,025	1,208,469	73,171	2,444,846	8,469,276	1,635,678	3,360,880	—	389,322	12,985,860	(177,190)	—	2,800,405
WATERFORD TOWNSHIP	53200	Camden	6,289,640	294,886	17,237	6,289,640	531,033	3,408,902	791,741	—	215,394	1,392,461	(41,742)	—	141,000
WINSLOW TOWNSHIP	53500	Camden	25,798,300	1,167,723	70,704	2,362,413	714,374	3,580,528	3,247,560	—	290,280	5,118,368	(171,216)	—	69,876
WINDLY TWP FIRE DISTRICT 1	79902	Camden	5,908,375	287,429	16,193	541,034	819,576	361,968	743,748	—	—	1,105,716	(39,211)	—	70,394
WOODLYNE BOROUGH	51400	Camden	706,653	31,985	1,937	64,709	136,633	43,292	86,954	—	233,138	365,384	(4,690)	—	16,756
AVALON BOROUGH	44400	Camden	5,176,639	234,309	14,187	474,028	501,485	317,140	651,637	—	481,024	1,249,801	(34,355)	—	(4,349)
CAPE MAY CITY	57400	Camden	9,252,677	418,801	25,368	847,273	209,340	1,500,772	596,852	—	1,071,349	2,802,930	(61,406)	—	(259,677)
CAPE MAY COUNTY	70500	Camden	39,470,533	1,788,949	108,116	3,615,165	8,221,761	3,615,165	4,950,629	—	1,658,405	9,046,656	(262,009)	—	447,201
LOWER TOWNSHIP	57600	Camden	12,269,207	555,337	33,625	1,123,499	358,252	751,656	1,544,451	—	968,025	3,264,132	(61,426)	—	(48,748)
MIDDLE TOWNSHIP	57900	Camden	14,822,947	670,926	40,624	1,357,346	471,186	908,107	1,865,916	—	1,034,432	3,178,455	(98,374)	—	99,907
NORTH WILDWOOD CITY	26000	Camden	12,130,105	549,041	33,244	1,110,761	1,799,323	743,134	1,526,941	—	6,645	2,276,720	(80,502)	—	344,981
OCEAN CITY	20700	Camden	42,026,114	1,901,309	115,122	1,178,524	734,142	2,573,446	5,287,740	—	696,074	8,557,260	(278,777)	6,927	(353,472)
SEA ISLE CITY	57700	Camden	7,299,167	330,380	20,004	668,889	664,378	1,683,151	447,173	—	401,240	1,687,234	(48,442)	—	38,659
STONE HARBOR BOROUGH	57500	Camden	4,696,977	212,588	12,873	430,105	1,299,381	287,754	591,257	—	389,670	1,268,681	(31,172)	—	20,267
WEST WILDWOOD BOROUGH	59200	Camden	1,006,780	45,570	2,759	92,192	318,212	61,879	126,734	—	112,174	300,587	(6,682)	—	129,828
WILDWOOD CITY	34900	Camden	16,873,022	854,243	51,723	1,728,214	848,644	1,156,229	2,375,741	—	—	3,531,970	(125,252)	—	524,000
WILDWOOD CREST BOROUGH	53700	Camden	5,304,687	240,104	14,538	485,153	1,146,200	1,888,915	324,964	—	773,890	1,766,639	(52,205)	—	97,688
BRIDGETON CITY	36200	Cumberland	20,320,308	919,751	55,690	1,860,743	849,007	1,244,895	2,557,925	—	1,716,966	5,519,786	(134,587)	—	(502,586)
CUMBERLAND COUNTY	70600	Cumberland	27,387,591	1,239,636	75,058	2,507,899	236,332	1,677,862	3,447,557	—	8,006,734	13,132,153	(181,760)	—	(1,969,228)
CUMBERLAND COUNTY	70603	Cumberland	9,797,820	443,476	26,852	897,192	410,838	600,250	1,233,352	—	167,585	2,021,187	(65,024)	—	52,349
MILLVILLE CITY	22600	Cumberland	21,393,722	968,337	58,632	1,959,036	2,296,677	1,310,656	2,693,407	—	767,792	4,771,495	(141,961)	66,276	(88,912)
CUMELAND CITY	26500	Cumberland	47,490,161	2,148,073	130,124	4,347,798	2,763,965	9,420,956	5,976,814	—	1,460,254	10,345,873	(315,106)	—	43,498
BELLEVILLE TOWNSHIP	35400	Essex	58,455,631	2,691,121	162,944	5,444,389	3,031,280	11,329,734	7,484,289	—	4,333,199	15,459,954	(394,582)	—	(140,163)
BLOOMFIELD TOWNSHIP	32700	Essex	67,441,982	3,052,604	184,832	6,175,704	3,765,106	4,131,738	8,489,613	—	2,885,317	15,506,688	(447,584)	—	(137,447)
CALDWELL BOROUGH	40800	Essex	6,931,147	313,722	18,996	694,889	345,275	424,627	872,494	—	1,147,290	2,444,411	(45,999)	—	(141,157)
CECIL GROVE TOWNSHIP	28700	Essex	13,721,929	621,362	37,623	1,287,073	1,308,971	841,021	1,722,073	—	444,400	3,013,494	(91,106)	—	430,893
EAST ORANGE CITY	23800	Essex	106,822,776	4,835,084	292,759	9,781,827	4,076,333	18,986,003	13,446,878	—	4,557,818	24,540,043	(708,938)	—	(1,032,376)
ESSEX COUNTY	70700	Essex	290,563,224	13,151,669	756,611	26,607,054	1,998,686	42,553,727	36,576,171	—	10,214,818	74,491,936	(1,928,348)	69,162	(4,205,283)
ESSEX COUNTY COLLEGE	62700	Essex	1,058,531	47,912	2,901	96,930	207,283	64,849	133,248	—	573,802	771,899	(7,025)	—	(99,648)
ESSEX FELS BOROUGH	27900	Essex	5,045,977	229,394	13,629	462,063	371,463	309,135	635,189	—	256,988	1,201,312	(33,488)	—	74,815
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	12,764,545	577,757	34,983	1,168,657	413,919	2,195,416	782,002	—	358,919	2,747,725	(64,713)	—	26,396
GLLEN RIDGE BOROUGH	25500	Essex	7,869,023	356,173	21,566	720,571	582,681	482,085	990,555	—	83,119	1,555,759	(52,223)	—	117,052
IRINGTON TOWNSHIP	29100	Essex	79,660,186	3,605,633	218,317	7,294,532	4,568,783	4,880,269	10,027,644	—	8,595,984	23,503,897	(528,672)	292,087	(2,277,183)
LIVINGSTON TOWNSHIP	36000	Essex	29,047,452	1,314,765	79,608	2,659,893	1,840,295	5,894,961	3,696,500	—	969,107	6,405,158	(192,776)	—	537,601
MAPLEWOOD TOWNSHIP	23900	Essex	38,086,818	1,752,870	104,316	3,485,520	1,719,937	2,492,614	7,799,326	—	289,798	7,413,167	(252,614)	29,399	293,574
MILBURN TOWNSHIP	26300	Essex	38,363,459	1,645,909	99,658	3,328,828	1,862,932	2,227,759	4,577,446	—	2,022,894	8,828,099	(241,329)	—	(611,966)
MONTCLAIR TOWNSHIP	28300	Essex	67,334,775	3,047,752	184,538	6,165,887	1,114,609	4,125,170	8,476,118	—					

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, 2022

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	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	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	
MONROE TOWNSHIP (GLOUCESTER)	45100	19,529,939	883,977	53,524	1,788,369	276,557	3,002,427	1,196,474	2,458,434	1,566,075	5,620,983	(128,612)	1,150	(394,111)	(522,573)
NEWFIELD BOROUGH	74700	—	—	—	—	—	—	—	—	589,517	589,517	—	—	—	(307,032)
PAULSBORO BOROUGH	39100	4,249,914	192,362	11,647	389,167	585,786	1,178,962	260,365	534,990	909,777	1,705,122	(28,205)	—	(115,522)	(143,727)
PITMAN BOROUGH	41200	5,095,695	230,645	13,965	466,616	675,686	1,586,912	312,161	641,447	219,630	1,173,458	(53,818)	—	206,156	175,338
SOUTH HARRISON TOWNSHIP	72500	—	—	—	—	108,953	—	—	—	1,036,504	—	—	—	—	(219,508)
WASHINGTON TWP (GLOUCESTER)	49400	24,840,364	1,124,341	68,078	2,274,647	2,072,247	5,539,313	1,521,810	3,126,911	4,464,263	5,112,984	(164,855)	839	44,027	(119,989)
WASHINGTON TWP BD OF FIRE COMM	78700	7,253,163	328,298	19,878	664,177	1,446,428	2,458,779	444,365	913,030	—	1,357,385	(48,138)	—	453,234	405,078
WENONAH BOROUGH	73900	—	—	—	—	3,666	—	—	—	742,023	742,023	—	—	—	(327,339)
WEST DEPTFORD TOWNSHIP	47900	12,927,211	585,120	35,428	1,183,753	346,174	2,150,475	791,968	1,627,281	618,223	3,037,472	(85,793)	—	36,258	(80,535)
WESTVILLE BOROUGH	22700	3,255,543	147,355	8,922	298,112	462,079	916,468	199,446	409,809	193,100	802,355	(21,606)	—	(2,762)	(24,368)
WOODBURY CITY	24000	8,876,912	401,793	24,328	812,864	1,397,208	543,832	1,117,428	369,734	2,030,994	(58,912)	—	—	(144,248)	(203,160)
WOODBURY HEIGHTS BOROUGH	60100	1,689,274	76,461	4,630	154,688	53,589	289,368	103,491	212,646	306,540	622,677	(11,211)	5,434	(76,469)	(76,469)
WOOLWICH TOWNSHIP	74200	7,743,219	350,479	21,221	709,551	1,628,527	2,799,278	474,377	974,718	13,059	1,462,154	(51,399)	32,673	528,000	509,284
WYONNE CITY	20300	120,670,437	5,462,274	330,735	11,050,921	4,967,913	21,811,610	7,393,256	15,191,158	18,618,959	41,001,373	(800,899)	501	(3,596,659)	(4,397,057)
EAST NEWARK BOROUGH	34700	2,082,139	94,243	5,706	190,663	250,921	541,533	127,559	262,100	150,525	540,184	(13,818)	—	72,027	58,209
GUTTENBERG TOWN	25600	7,300,161	330,425	20,007	668,480	1,231,366	2,250,278	447,234	918,946	557,702	1,823,882	(48,448)	—	66,443	17,995
HARRISON TOWN (HUDSON)	31800	24,113,135	1,091,425	66,085	2,208,055	1,638,755	5,004,320	1,477,257	3,036,367	2,089,644	6,602,268	(160,029)	—	35,218	(124,811)
NORTH HUDSON TWP FIRE & RESCUE	23301	48,483,298	2,194,484	132,874	4,438,645	1,912,994	8,679,987	2,970,261	4,103,089	1,825,259	10,898,609	(321,763)	—	659,416	337,653
HOBOKEN CITY	23302	47,360,501	2,143,663	129,796	4,338,830	2,700,307	9,310,596	2,901,475	5,961,751	766,721	9,629,947	(314,312)	—	1,134,853	820,541
HUDSON COUNTY	70900	157,900,546	7,147,001	432,742	14,489,050	17,636,877	39,675,670	9,673,555	19,876,560	7,058,129	36,608,244	(1,047,820)	17,825	(2,403,359)	1,373,264
HUDSON COUNTY	70903	29,418,783	1,331,482	80,620	2,693,713	3,448,356	7,564,711	1,802,178	3,702,992	67,307	5,572,477	(195,227)	—	857,530	662,303
JERSEY CITY	38101	278,621,938	12,611,175	763,591	25,513,584	500,608	39,388,968	17,069,381	35,072,999	12,903,153	65,045,533	(1,849,099)	154,776	(3,984,491)	(5,678,814)
JERSEY CITY FIRE DEPT.	38102	220,115,089	9,950,134	603,255	20,156,349	19,994,149	60,618,887	13,485,225	27,706,520	6,406,983	47,400,108	(1,460,833)	—	(4,423,544)	(1,848,968)
KEARNY TOWN	31900	63,555,423	2,876,688	174,180	5,819,809	—	8,870,771	3,893,634	8,000,372	14,672,471	16,672,471	(421,791)	—	(671,525)	(1,293,316)
LAMBERTVILLE CITY FIRE DIST 1	86102	297,294	13,456	815	27,223	90,265	131,759	18,213	37,423	28,170	83,806	(1,973)	—	22,496	20,523
NORTH BERGEN TOWNSHIP	23701	40,211,684	1,820,088	110,204	3,682,209	4,104,646	9,717,147	2,483,512	5,061,857	1,318,699	8,844,068	(266,868)	—	747,605	480,737
NORTH HUDSON REG FIRE & RESCUE	79000	107,313,924	4,857,315	294,105	9,826,802	11,902,127	11,902,127	6,874,437	13,508,704	1,309,407	21,992,548	(712,198)	—	1,511,629	799,431
SECAUCUS TOWNSHIP	24600	24,535,440	1,110,540	67,242	2,246,725	2,400,567	8,625,074	1,503,129	3,088,527	1,223,139	5,814,795	(162,832)	—	557,985	395,153
UNION CITY	22400	62,682,244	2,837,166	171,787	5,739,852	2,136,049	10,884,854	3,840,140	7,890,456	2,312,741	14,043,337	(415,996)	—	770,495	354,499
WEST HAVEN TOWNSHIP	27700	19,368,386	876,665	53,081	1,773,575	997,990	3,700,411	1,186,577	2,438,997	136,116	3,760,790	(128,540)	—	386,173	257,633
WEST NEW YORK TOWNSHIP	23000	42,482,344	1,922,864	116,427	3,890,134	2,614,062	8,543,487	2,602,621	5,347,688	556,767	8,507,076	(291,338)	—	937,118	655,180
WILMINGTON TOWNSHIP	64500	3,244,659	146,862	8,892	524,659	849,022	1,088,790	408,433	898,922	217,910	1,116,832	(21,532)	—	73,792	52,565
CLINTON TOWNSHIP	64600	7,524,845	340,595	20,623	690,055	423,978	1,474,251	460,999	947,229	450,586	1,858,814	(49,939)	521	(36,526)	(85,544)
DELAWARE TOWNSHIP	64800	2,227,569	100,826	6,105	203,980	160,474	471,385	136,469	280,407	—	416,876	(14,783)	—	47,882	33,099
FLEMING TOWNSHIP	65300	4,944,579	223,805	13,551	452,778	703,849	1,393,982	302,923	622,425	63,289	898,637	(32,815)	936	215,055	183,176
FRANKLIN TOWNSHIP (HUNTERDON)	75500	1,419,334	64,243	3,890	129,669	193,969	450,569	66,564	176,656	—	240,222	(8,420)	—	(26,745)	(36,165)
FRENCHTOWN TOWNSHIP	65500	337,269	15,266	824	308,684	177,074	204,148	204,662	43,455	237,383	300,500	(2,238)	—	(53,146)	(85,394)
HIGH BRIDGE BOROUGH	67000	2,703,007	122,345	7,408	247,516	294,599	671,868	165,596	304,255	2,450	508,301	(17,939)	—	59,195	41,256
HOLLAND TOWNSHIP	67100	1,723,766	78,022	4,724	157,848	108,589	349,181	105,604	216,988	78,282	400,854	(11,440)	—	22,118	10,678
HUNTERDON COUNTY	71000	6,342,817	287,093	17,383	580,816	1,169,356	2,058,648	388,584	796,435	597,372	1,784,391	(42,095)	—	338,052	295,957
HUNTERDON COUNTY	71003	4,987,282	225,738	13,668	456,689	776,181	1,472,276	305,539	627,800	736,097	1,469,436	(33,099)	—	(141,566)	(171,665)
LAMBERTVILLE CITY	67700	2,468,677	111,739	6,766	266,058	307,630	652,193	151,240	310,758	70,555	532,553	(16,384)	—	67,909	41,525
LEBANON TOWNSHIP	54300	2,525,092	114,282	6,920	231,224	178,922	531,358	154,696	317,859	392,457	865,012	(16,758)	5,489	(66,537)	(77,806)
LARITAN TOWNSHIP	61200	11,772,964	532,876	32,265	1,078,058	1,156,038	2,799,237	721,254	1,481,984	514,677	2,797,915	(78,132)	—	85,899	7,767
READING TOWNSHIP	72400	9,183,113	415,652	25,167	840,903	802,122	2,083,844	962,591	1,155,972	2,021	1,720,584	(60,945)	726	297,372	197,513
TEWKESBURY TOWNSHIP	73300	3,493,587	159,129	9,176	319,890	964,728	1,452,342	214,000	439,774	155,098	908,992	(23,193)	—	165,961	162,766
WEST AMWELL TOWNSHIP	74000	1,492,234	67,542	4,090	196,645	206,499	414,776	187,843	340,130	340,130	619,393	(9,903)	—	(60,847)	(70,750)
EAST WINDSOR TOWNSHIP	50800	14,533,786	657,838	39,831	1,330,868	1,428,515	3,457,052	890,392	1,829,516	1,903,142	4,623,050	(96,455)	—	(294,103)	(390,558)
EWING TOWNSHIP	43100	29,143,103	1,319,095	79,870	2,688,882	985,485	5,051,102	1,785,411	3,668,541	2,748,868	8,202,818	(193,411)	—	231,107	37,696
HAMILTON TOWNSHIP (MERCER)	33900	60,357,994	2,731,984	165,417	5,527,019	656,294	10,979,994	3,697,748	7,597,879	3,888,307	15,164,134	(400,571)	417,322	(1,060,597)	(1,840,545)
HAMILTON TWP FIRE DISTRICT 2	74400	6,838,092	309,510	16,741	626,168	1,603,121	2,557,540	418,826	860,781	261,977	1,541,684	(45,382)	—	403,124	357,742
HAMILTON TWP FIRE DISTRICT 3	66100	7,121,559	322,341	19,517	1,111,248	436,292	1,111,248	436,292	896,464	—	1,332,756	(47,263)	—	368,470	321,207
HAMILTON TWP FIRE DISTRICT 4	66200	5,135,670	232,454	14,075	470,276	1,044,088	1,780,893	314,630	646,479	13,675	974,784	(34,083)	—	374,202	340,419
HAMILTON TWP FIRE DISTRICT 5	66300	3,618,264	163,772	9,916	331,327	1,446,028	1,951,043	221,669	455,468	—	877,138	(24,013)	—	456,966	431,973
HAMILTON TWP FIRE DISTRICT 6	74600	5,420,439	245,344	14,856	496,353	1,947,932	2,404,484	332,076	682,339	—	1,014,022	(35,973)	—	504,500	468,527
HAMILTON TWP FIRE DISTRICT 7	66400	5,923,830	268,128	16,235	542,449	529,000	1,355,812	362,915	745,693	10,026	1,118,634	(9,314)	—	252,489	213,175
HAMILTON TWP FIRE DISTRICT 8	74300	3,758,423	170,116	10,300	344,161	1,670,140	2,194,717	230,254	473,111	—	703,365	(24,943)			

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, 2022

Deferred outflows of resources							Deferred inflows of resources					Pension expense				
Employer/Nonemployer	Employer number	County	Net pension liability	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	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	
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	3,211,537	145,363	8,802	204,082	372,271	820,518	196,750	404,269	423,211	1,024,230	(21,314)	—	(15,858)	(37,172)
MILLTOWN BOROUGH	58500	Middlesex	5,717,117	258,772	15,668	523,520	220,068	3,211,537	350,251	719,672	13,094	1,083,017	(37,942)	—	175,642	137,700
MONROE TOWNSHIP (MIDDLESEX)	62800	Middlesex	27,237,338	1,232,835	74,647	2,494,140	7,583,523	31,831,901	1,688,657	3,428,643	406,429	5,503,729	(180,763)	—	1,256,173	1,075,410
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	516,504	23,378	1,415	47,297	124,493	195,584	31,843	65,018	—	96,861	(3,428)	—	123,213	119,785
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	5,718,930	258,854	15,873	523,696	1,109,190	1,907,403	350,362	719,900	—	1,070,292	(37,954)	—	387,429	329,475
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	7,122,316	322,375	19,519	652,195	1,743,771	7,959,559	436,339	896,559	228,240	1,561,138	(47,268)	—	142,357	95,089
NORTH BRUNSWICK CITY	33700	Middlesex	88,841,741	4,021,215	243,480	8,135,293	803,537	13,203,525	5,442,764	11,183,420	5,052,227	21,678,411	(589,600)	—	183,217	(406,389)
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	34,823,800	1,576,218	95,438	3,188,837	1,497,942	6,338,435	2,133,431	4,383,629	1,867,652	8,384,712	(231,111)	—	603,002	371,891
OLD BRIDGE TOWNSHIP	47100	Middlesex	33,781,877	1,520,058	92,553	3,093,427	1,319,549	6,034,617	1,520,959	4,252,471	1,230,832	7,552,902	(224,196)	—	75,871	(148,335)
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	1,209,964	54,766	3,316	110,797	193,397	382,276	74,127	152,311	—	226,438	(8,030)	—	103,952	95,562
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	313,770	14,202	860	28,732	400,542	444,336	19,223	39,497	—	187,818	246,538	—	69,798	67,716
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	—	—	—	—	—	—	—	173,829	173,829	—	—	(91,507)	(91,507)
PERTH AMBOY CITY	24500	Middlesex	54,880,738	2,483,144	100,352	5,023,632	2,738,085	10,395,213	3,380,966	6,905,883	1,339,754	11,806,603	(364,088)	155,481	1,042,963	834,356
PISCATAWAY TOWNSHIP	37700	Middlesex	30,511,337	1,381,025	83,619	2,081,081	908,081	4,869,667	1,869,204	3,840,717	2,146,854	7,656,663	(202,491)	636	(840,602)	(1,042,457)
PLAINSBORO TOWNSHIP	56200	Middlesex	12,855,223	581,862	35,231	1,177,161	798,738	2,592,990	787,557	1,618,219	771,514	3,177,290	(65,315)	—	165,282	79,967
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	761,079	34,448	2,086	69,892	35,874	84,626	95,805	207,287	124,856	267,287	(5,051)	—	(58,763)	(58,763)
SAVREVILLE BOROUGH	40700	Middlesex	32,614,124	1,476,202	89,382	2,986,495	1,622,816	6,174,895	1,998,058	4,105,474	2,062,190	8,165,722	(216,446)	100,729	(612,378)	(926,095)
SOUTH AMBOY CITY	27600	Middlesex	16,307,511	470,171	26,408	951,200	2,988,694	636,382	1,307,595	84,096	2,028,073	68,930	1,54,225	—	451,434	152,559
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	33,244,224	1,504,722	91,109	3,044,194	3,951,818	8,591,843	2,036,681	4,184,791	12,442	6,233,894	(220,628)	—	1,233,901	1,013,273
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	23,927,695	1,083,031	65,576	2,191,074	3,035,501	6,375,182	1,465,897	3,012,024	36,135	4,514,056	(158,798)	7,351	880,939	729,492
SOUTH RIVER BOROUGH	39400	Middlesex	11,401,687	516,071	31,248	1,044,060	551,486	2,142,865	698,508	1,435,247	249,460	2,832,215	(75,668)	—	324,744	249,076
SPOTSWOOD BOROUGH	51500	Middlesex	7,849,487	346,236	20,964	700,468	1,073,446	2,141,114	468,635	952,919	199,116	1,830,670	(60,766)	65,616	213,351	228,201
WOODBRIIDGE TOWNSHIP	32400	Middlesex	75,620,054	3,431,818	207,793	6,842,869	4,064,101	14,645,203	4,645,009	9,544,247	1,086,763	15,276,019	(503,156)	—	932,732	429,546
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	11,051,411	500,216	30,288	1,011,984	1,677,459	3,219,947	677,049	1,391,154	99,464	2,167,667	(33,744)	—	428,346	355,002
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	2,825,061	127,870	7,742	258,693	365,956	780,261	173,073	355,619	110,190	630,822	(18,749)	—	80,718	61,969
WOODBRIIDGE TWP FIRE DISTRICT 7	45900	Middlesex	2,725,344	123,366	7,469	249,561	664,180	1,044,566	168,964	343,067	—	510,031	(18,087)	—	150,352	132,265
ABERDEEN TOWNSHIP	46400	Middlesex	12,942,160	585,739	35,469	1,185,122	342,319	2,148,707	792,863	1,628,162	1,179,890	3,801,944	(65,992)	—	(234,477)	(208,369)
ALLENHURST BOROUGH	43300	Monmouth	2,868,301	129,827	7,861	262,652	322,948	723,298	175,722	361,062	311,812	948,596	(19,096)	—	(32,206)	(51,242)
ALENTOWN BOROUGH	63100	Monmouth	1,398,854	63,316	3,834	128,094	358,686	553,930	85,699	176,088	177,685	439,472	(9,284)	—	52,468	43,184
ATLANTIC HIGHLANDS TOWNSHIP	33200	Monmouth	45,410,396	2,055,396	124,452	4,158,258	2,422,747	8,782,004	5,716,272	9,428,791	7,894	19,305,751	(301,370)	7,894	397,451	103,975
ATLANTIC BOROUGH	30500	Monmouth	4,281,936	192,907	11,680	390,268	107,760	702,615	261,102	536,494	668,079	1,485,675	(88,285)	—	(107,143)	(158,428)
AVON BY THE SEA	22300	Monmouth	3,172,381	143,590	8,594	317,328	499,601	1,049,611	194,351	399,340	507,061	1,105,251	(168,201)	1,812	(208,602)	(208,602)
BELMAR BOROUGH	39300	Monmouth	7,439,545	336,734	20,389	681,244	614,801	1,653,188	455,773	936,452	611,178	2,003,443	(49,373)	3,189	211,990	166,806
BRADLEY BEACH BOROUGH	40900	Monmouth	6,815,878	306,505	16,234	624,134	727,479	1,678,798	1,678,798	555,582	1,871,931	(45,234)	—	—	(40,453)	(65,687)
BRIELLE BOROUGH	50000	Monmouth	6,406,695	289,984	17,558	586,665	975,337	1,869,544	392,497	806,476	231,222	1,430,195	(42,219)	—	203,170	160,651
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	3,196,417	144,878	8,760	312,698	446,136	955,224	195,824	402,386	507,061	1,105,251	(1,812)	1,812	(168,201)	(208,602)
COLTS NECK TOWNSHIP	62000	Monmouth	6,244,860	282,659	17,115	571,846	364,767	1,236,367	328,583	798,106	300,021	1,468,709	(41,445)	2,499	25,315	(113,331)
DEAL BOROUGH	27100	Monmouth	7,793,025	352,733	21,358	713,612	781,323	1,869,026	477,429	980,988	246,064	1,704,481	(51,719)	—	212,698	169,979
EALONTOWN BOROUGH	30300	Monmouth	15,950,039	721,941	43,713	1,460,555	987,769	977,157	2,007,795	287,025	3,251,977	(105,854)	—	31,408	(74,446)	(74,446)
ENGLISHTOWN BOROUGH	44800	Monmouth	1,317,893	59,651	3,612	120,676	214,984	388,926	80,738	165,895	443,812	890,445	(8,746)	—	(53,247)	(61,993)
FAIR HAVEN BOROUGH	42100	Monmouth	4,127,675	213,987	12,957	432,916	528,123	917,963	289,634	595,121	173,696	1,058,453	(21,376)	—	(21,054)	(21,054)
FREELD BOROUGH	22000	Monmouth	10,095,114	456,932	27,667	924,416	393,263	1,802,278	618,463	1,270,775	483,488	2,372,726	(66,997)	—	(86,273)	(66,997)
FREEHOLD TOWNSHIP	56100	Monmouth	21,933,144	992,733	60,110	2,008,432	809,271	3,870,566	1,343,703	2,760,950	3,060,994	7,165,247	(145,561)	1,190	(861,554)	(1,066,925)
HAZLET TOWNSHIP	50500	Monmouth	13,956,800	631,722	38,250	1,278,033	2,808,058	6,850,044	855,044	1,756,885	549,176	3,161,105	(92,625)	—	2,180	(90,445)
HIGHLANDS BOROUGH	41800	Monmouth	2,259,727	192,807	11,674	380,066	209,922	796,469	260,966	536,215	139,441	936,622	(28,270)	—	(92,463)	(120,733)
HOLMDEL TOWNSHIP	58400	Monmouth	17,799,714	895,663	48,762	1,629,891	2,232,057	4,718,443	1,090,474	2,240,632	3,331,196	(118,129)	28,309	—	535,371	535,371
HOWELL TOWNSHIP	56000	Monmouth	34,851,682	1,577,480	95,515	3,191,390	751,827	5,135,139	2,135,139	4,387,138	975,896	14,898,173	(231,296)	—	89,562	(141,734)
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	253,086	11,455	694	88,113	123,437	133,437	15,005	31,858	207,261	254,624	(1,680)	—	(67,067)	(67,067)
HOWELL TWP FIRE DISTRICT 3	61700	Monmouth	408,523	18,491	1,120	37,409	234,517	271,537	25,028	51,425	163,296	239,748	(2,711)	—	26,087	23,376
KEANSBURG BOROUGH	26700	Monmouth	14,101,808	636,286	38,547	1,281,211	1,377,755	3,345,999	863,927	1,775,139	134,510	2,773,576	(63,586)	—	193,588	100,000
KEYPORT BOROUGH	39000	Monmouth	6,123,677	277,174	16,783	580,749	807,280	1,661,986	376,528	770,850	384,020	1,530,928	(40,440)	13,249	151,516	124,125
LAKE COMO BOROUGH	46300	Monmouth	—	—	—	—	—	—	—	—	340,007	340,007	—	—	(714,798)	(714,798)
LITTLE SILVER BOROUGH	40100	Monmouth	4,899,403	221,760	13,427	448,641	—	683,828	300,155	616,738	579,705	1,496,598	(32,515)	—	(23,321)	(55,836)
LONG BRANCH CITY	39600	Monmouth	36,879,615	1,689,270	101,072	3,377,089	1,465,720	6,613,151	2,259,378	4,842,415	4,128,912	11,030,705	(244,759)	—	(681,681)	(926,416)
MANALAPAN TOWNSHIP	51000	Monmouth	21,945,246	993,300	50,183	2,009,540	576,122	3,641,105	1,344,445	2,762,473	388,989					

STATE OF NEW JERSEY DIVISION OF FINANCIAL SERVICES
 POLICE AND FIREMEN'S RETIREMENT SYSTEM
 Schedule of Pension Amounts by Employer and Nonemployer
 As of and for Year ended June 30, 2022

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	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	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		
CHATHAM BOROUGH	38200	Morris	7,777,887	352,048	21,316	712,226	299,759	1,385,349	476,501	979,082	547,121	2,002,704	(51,619)	—	14,303	(37,316)
CHATHAM TOWNSHIP	46500	Morris	7,553,080	341,873	20,700	691,640	536,588	1,580,801	462,729	950,783	443,292	1,856,804	(50,127)	—	(9,972)	(60,099)
CHESTER BOROUGH	64100	Morris	—	—	—	—	—	—	—	334,140	—	334,140	—	—	(509,777)	—
CHESTER TOWNSHIP	52900	Morris	7,931,353	358,094	21,737	726,279	1,449,395	2,556,405	485,903	958,401	—	1,484,304	(52,837)	—	708,798	(440,789)
DENVILLE TOWNSHIP	30000	Morris	10,889,470	492,897	29,844	997,155	238,632	1,758,519	697,128	1,370,769	795,638	2,938,733	(2,269)	—	(968,520)	—
DOVER TOWN	35500	Morris	18,393,905	832,557	50,410	1,684,341	3,439,329	6,006,637	1,128,877	2,315,429	173,993	3,616,299	(122,073)	—	1,054,131	932,058
EAST HANOVER TOWNSHIP	31300	Morris	14,084,074	637,483	38,599	1,289,687	419,511	2,385,180	862,841	1,772,907	301,633	2,946,601	(93,470)	5,884	(134,999)	—
FLORHAM PARK BOROUGH	30100	Morris	12,106,647	547,934	33,177	1,108,522	348,079	2,037,712	741,835	1,523,862	601,812	2,887,309	(80,340)	—	(97,580)	(177,900)
HANOVER TOWNSHIP	29800	Morris	11,899,817	536,201	32,587	1,088,821	1,205,107	2,864,726	728,462	1,496,794	166,664	2,391,920	(78,913)	311	160,996	82,394
HANOVER TWP FIRE DISTRICT 2	66500	Morris	1,155,396	52,296	3,166	105,800	196,242	357,504	70,784	145,442	90,997	307,223	(7,668)	—	38,686	31,018
HANOVER TWP FIRE DISTRICT 3	66600	Morris	1,651,024	74,730	4,525	151,185	805,995	1,511,885	101,148	207,831	23,583	332,562	(10,957)	—	212,761	201,804
HARDING TOWNSHIP	52400	Morris	4,848,018	210,291	12,733	425,439	1,057,751	1,708,214	284,632	584,842	489,512	1,358,986	(80,834)	—	78,935	48,101
JERFERTON TOWNSHIP	51100	Morris	13,612,904	616,156	37,308	1,246,542	1,041,998	2,942,004	833,975	1,713,596	486,843	3,014,414	(90,343)	—	(237,000)	(37,343)
KINNELON BOROUGH	58300	Morris	5,912,590	287,620	16,204	541,422	412,991	1,238,235	362,227	742,271	268,730	1,765,300	(65,825)	—	(22,381)	(61,620)
LINCOLN PARK BOROUGH	56800	Morris	8,903,941	403,016	24,402	815,339	786,662	2,029,419	545,487	1,120,830	428,732	2,095,409	(59,092)	314	108,811	50,333
LONG HILL TOWNSHIP	57800	Morris	7,240,102	327,706	19,842	662,981	34,644	1,045,173	443,555	911,386	563,256	1,818,197	(84,050)	—	(244,904)	(292,954)
MADISON BOROUGH	30900	Morris	12,481,394	564,941	34,207	1,142,929	327,329	2,069,406	764,856	1,571,161	1,448,304	3,784,120	(82,834)	562	(62,971)	(145,243)
MENDHAM BOROUGH	53400	Morris	4,513,200	204,279	12,369	413,276	354,509	964,433	276,695	558,123	77,726	922,346	(29,952)	—	40,469	10,537
MENDHAM TOWNSHIP	53300	Morris	4,624,851	209,333	12,675	423,500	256,230	901,738	283,335	582,177	258,730	1,134,242	(30,693)	—	(51,466)	(82,179)
MONTVILLE TOWNSHIP	39700	Morris	15,185,721	687,346	41,618	1,390,566	1,195,039	3,314,569	930,332	1,911,582	969,574	3,811,488	(100,781)	—	60,573	(40,208)
MORRIS COUNTY	71400	Morris	58,259,045	2,636,960	159,665	5,334,817	5,492,368	13,623,810	3,569,159	7,333,663	454,558	11,357,380	(386,641)	161,397	824,554	599,210
MORRIS COUNTY	71403	Morris	18,832,739	852,420	51,713	1,724,526	1,529,238	4,157,797	1,153,761	2,370,670	1,541,693	5,066,124	(124,985)	—	(385,465)	(490,450)
MORRIS COUNTY PARK COMMISSION	71404	Morris	6,871,484	311,022	18,832	609,226	639,632	1,509,633	420,972	864,984	428,649	1,714,605	(45,633)	4,759	17,472	(23,372)
MORRIS PLAINS BOROUGH	52500	Morris	5,046,176	259,816	15,832	525,631	651,403	1,452,582	351,664	722,575	306,969	1,811,228	(38,095)	—	156,677	118,582
MORRIS TOWNSHIP	51700	Morris	19,689,935	891,219	53,962	1,803,020	1,034,022	3,832,146	1,206,276	2,478,574	631,599	4,736,249	(130,674)	—	(89,182)	(219,856)
MORRISTOWN TOWN	32900	Morris	30,701,503	1,389,632	84,141	2,811,356	1,988,045	6,273,174	1,880,884	3,864,713	824,355	6,699,582	(203,753)	—	484,513	480,760
MOUNT ARLINGTON BOROUGH	68800	Morris	4,766,421	215,632	13,068	438,648	237,440	802,988	292,131	600,250	486,911	1,378,162	(51,646)	—	15,220	(16,428)
MOUNT OLIVE TOWNSHIP	47700	Morris	19,182,813	868,265	52,572	1,756,582	1,323,353	4,000,772	1,175,208	2,414,737	57,620	3,847,565	(127,388)	—	420,997	292,789
MOUNTAIN LAKES BOROUGH	42700	Morris	5,042,712	228,247	13,820	481,764	938,809	1,382,578	308,935	634,778	174,262	1,117,975	(33,466)	723	108,083	75,340
NETCONG BOROUGH	69100	Morris	3,819,503	172,881	10,468	349,754	1,048,339	1,048,339	233,996	480,800	581,426	254	242,923	—	221,829	21,829
NETSPRIPPANY TROY HILLS TOWNSHIP	42800	Morris	43,468,398	1,987,496	119,130	3,980,428	2,973,168	9,040,222	2,633,030	5,471,813	629,965	8,764,808	(288,462)	—	1,540,511	1,252,029
NETSHPANNOK TOWNSHIP	45200	Morris	11,175,296	551,074	33,367	1,112,026	1,147,814	3,827,644	1,100,863	2,458,867	778,936	3,046,847	(100,660)	—	(151,440)	(151,440)
RANDOLPH TOWNSHIP	45500	Morris	11,774,495	532,945	32,269	1,078,198	1,564,944	3,800,356	721,348	1,482,176	720,660	2,924,184	(78,142)	330	(282,668)	(360,480)
RIVERDALE BOROUGH	72500	Morris	6,121,626	277,081	16,777	560,561	474,823	1,328,042	375,033	770,592	292,757	1,438,382	(40,627)	—	174,790	134,163
ROCKAWAY BOROUGH	39200	Morris	5,250,973	237,673	14,391	480,835	208,301	941,200	321,864	660,994	491,566	1,474,254	(34,849)	1,351	(27,046)	(60,544)
ROCKAWAY TOWNSHIP	41700	Morris	85,172,296	4,162,822	254,544	4,765,619	4,868,689	15,932,537	1,174,564	2,410,413	1,814,121	5,202,098	(157,239)	—	(250,872)	(378,114)
ROXBURY TOWNSHIP	46800	Morris	16,294,571	737,083	44,630	1,493,198	781,469	3,054,370	967,651	2,048,906	417,332	3,464,889	(108,074)	5,163	88,743	(14,186)
WASHINGTON TWP (MORRIS)	58100	Morris	10,448,844	472,988	28,639	956,899	789,369	2,247,895	640,195	1,315,429	281,362	2,236,986	(69,351)	—	105,382	36,331
WHARTON BOROUGH	42500	Morris	7,570,013	342,639	20,746	603,191	2,027,553	4,702,907	463,766	952,915	420,041	1,836,722	(50,239)	—	105,957	55,718
BARNEGAT TOWNSHIP	63300	Ocean	20,351,286	930,206	56,323	1,881,894	1,834,486	4,702,909	1,259,046	2,887,001	734,514	4,580,561	(136,390)	—	598,376	461,986
BAY HEAD BOROUGH	53600	Ocean	2,830,283	128,105	7,157	259,169	311,629	708,660	173,392	356,274	342,227	693,893	(18,783)	—	40,051	21,268
BEACH HAVEN BOROUGH	62100	Ocean	4,279,486	193,701	11,728	391,875	668,469	1,265,773	262,177	538,703	244,983	1,045,863	(28,401)	—	73,889	45,488
BEACHWOOD BOROUGH	63400	Ocean	6,551,978	296,560	17,956	599,968	1,182,760	2,097,244	401,398	824,764	646,602	1,872,764	(43,483)	22,145	315,389	294,051
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	23,900,147	1,081,785	65,051	2,188,551	2,286,173	5,622,010	1,464,209	3,008,556	—	4,472,765	(158,615)	—	609,578	450,963
BRICK TOWNSHIP	55500	Ocean	57,736,538	2,613,310	158,233	5,256,970	2,686,443	10,743,956	3,537,148	7,267,890	529,918	11,334,056	(383,173)	—	1,090,543	707,370
HARVEY CEDARS BOROUGH	66900	Ocean	2,695,192	121,982	7,386	246,800	593,408	969,596	165,117	339,271	992,342	1,086,730	(17,887)	—	41,548	23,661
ISLAND HEIGHTS BOROUGH	67400	Ocean	1,191,763	53,942	3,266	109,130	345,338	511,676	73,012	150,019	—	223,031	(7,909)	—	93,688	85,779
JACKSON BD FIRE DISTRICT 2	67500	Ocean	1,852,605	83,854	5,077	169,844	465,266	723,841	113,497	233,206	58,083	404,786	(12,295)	—	142,309	130,014
JACKSON BOROUGH	49800	Ocean	34,980,082	1,583,292	95,867	3,203,148	2,297,598	7,173,905	2,143,006	4,403,301	535,059	7,081,366	(232,148)	—	458,180	226,012
JACKSON TWP FIRE DISTRICT 3	72300	Ocean	3,453,665	156,322	9,465	316,254	234,227	571,688	215,584	434,748	10,466	856,800	(22,921)	—	9,400	—
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	2,071,472	93,760	5,677	189,686	679,083	968,206	126,906	260,757	13,694	401,357	(13,747)	—	206,736	192,899
LACEY TOWNSHIP	51800	Ocean	16,603,454	751,517	45,503	1,520,388	1,172,102	2,489,510	1,017,187	2,090,047	889,532	3,996,766	(110,190)	—	168,170	57,980
LAKEHURST BOROUGH	52700	Ocean	1,988,433	90,002	5,450	182,082	508,782	788,316	121,819	250,304	119,903	492,028	(13,196)	—	87,470	74,274
LAKEWOOD TOWNSHIP	33800	Ocean	53,575,622	2,424,976	146,830	4,905,953	4,293,201	11,770,960	3,282,235	6,744,112	—	10,026,347	(355,599)	—	1,686,163	1,329,604
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	5,083,118	230,076	13,931	465,464	1,549,898	2,259,280	311,410	639,864	—	951,274	(33,735			

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, 2022

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
PASSAIC CITY	22502	Passaic	33,782,044	1,529,066	92,583	3,093,443	374,336	5,089,428	2,069,609	4,252,492	—	1,693,251	8,015,352	(224,197)	—	(452,239)	(676,436)
PASSAIC COUNTY	71600	Passaic	151,536,448	6,858,945	415,301	13,876,286	3,135,970	24,286,502	9,283,668	19,075,449	—	2,579,770	30,938,884	(1,005,684)	—	641,202	(364,482)
PASSAIC COUNTY	71603	Passaic	22,308,848	1,009,758	61,140	2,042,835	1,497,390	4,611,123	1,366,720	2,808,243	—	3,493,211	7,668,174	(148,055)	—	(387,254)	(515,309)
PATERSON CITY	30701	Passaic	110,814,121	5,015,743	303,698	10,147,317	1,726,449	17,183,207	6,788,871	13,949,310	—	16,261,626	37,019,807	(735,427)	—	(3,651,871)	(4,387,098)
PATERSON CITY	30702	Passaic	107,973,272	4,882,633	295,638	9,878,022	6,393,475	21,449,768	6,603,704	13,579,115	—	18,096,726	38,274,545	(715,910)	—	(167,343)	(883,253)
POMPTON LAKES BOROUGH	40300	Passaic	6,871,660	311,030	18,832	629,242	777,491	1,736,595	420,983	865,006	—	262,015	1,548,004	(45,604)	—	198,979	153,375
PROSPECT PARKS BOROUGH	43800	Passaic	6,300,624	285,183	17,268	576,952	502,811	1,382,214	385,999	793,124	—	891,302	2,070,425	(41,815)	—	205,192	163,377
RINGWOOD BOROUGH	44900	Passaic	9,158,065	414,518	25,099	838,610	1,193,753	2,471,980	561,056	1,152,819	—	308,304	2,022,179	(60,778)	—	252,174	191,396
TOTOWA BOROUGH	40000	Passaic	11,649,651	527,294	31,927	1,066,766	1,082,000	2,707,987	713,699	1,406,461	—	802,643	2,982,803	(77,314)	—	(63,351)	(140,665)
WANAUKE BOROUGH	40400	Passaic	8,237,958	372,872	22,577	754,355	22,811	1,172,615	504,687	1,036,966	—	1,179,792	2,721,475	(54,672)	—	(276,759)	(331,431)
WAYNE TOWNSHIP	29400	Passaic	46,511,032	2,105,214	127,468	4,259,044	24,263	6,515,989	2,649,433	5,854,820	—	5,602,286	14,306,539	(308,674)	—	(1,662,897)	(1,971,571)
WEST MILFORD TOWNSHIP	24200	Passaic	13,817,857	625,433	37,869	1,265,310	—	1,928,612	846,532	1,739,395	—	3,309,921	5,895,848	(91,703)	20,653	(854,003)	(925,053)
SOUTH JERSEY TRANS AUTHORITY	78900	Regional	4,759,579	215,431	13,044	435,838	378,391	1,042,704	291,589	599,137	—	324,516	1,215,242	(31,587)	—	(107,073)	(138,660)
CARNEYS POINT TOWNSHIP	25700	Salem	5,270,260	239,953	14,468	483,425	264,540	1,001,386	323,426	664,555	—	451,073	1,429,054	(95,006)	4,959	8,330	(21,747)
ELMER BOROUGH	65100	Salem	146,935	6,651	403	13,455	100,693	121,202	9,002	18,496	—	—	27,498	(975)	82	34,590	33,697
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	3,351,159	151,682	9,184	306,868	375,745	843,479	205,304	421,845	—	302,050	929,199	(22,240)	—	59,204	36,964
PENNS GROVE BOROUGH	28500	Salem	2,760,047	124,927	7,564	252,739	158,520	543,750	189,090	347,435	—	959,559	1,476,084	(18,317)	—	(279,299)	(297,616)



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, 2022

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	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	Proportionate share of allocable pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense	
PENNSVILLE TOWNSHIP	26800	Salem	\$ 5,754,777	260,477	15,772	526,968	21,444	824,661	352,558	724,413	1,082,244	2,199,216	(38,192)	—	(281,003)	(299,195)
SALEM CITY	20400	Salem	4,322,963	195,659	11,648	395,955	428,198	1,032,571	264,940	544,170	400,959	1,239,985	(26,959)	—	113,657	84,967
SALEM COUNTY	71700	Salem	37,891,589	1,715,075	103,846	3,469,756	4,052,149	9,340,826	2,321,375	4,769,902	2,212,064	9,303,261	(251,471)	—	197,978	(53,483)
SALEM COUNTY	71703	Salem	6,747,264	305,399	16,851	1,497,354	617,851	1,437,362	413,362	848,347	848,669	2,111,378	(44,779)	16,672	(205,951)	(235,058)
WOODSTOWN BOROUGH	48500	Salem	2,666,606	120,898	7,308	876,348	485,102	857,291	163,366	335,673	301,584	800,623	(17,697)	—	50,880	33,163
BEDMINSTER TOWNSHIP	42300	Somerset	5,399,660	244,403	14,798	1,719,267	456,616	2,319,267	330,803	679,710	599,050	1,609,603	(35,635)	4,701	1,093	(30,041)
BERNARDS TOWNSHIP	33000	Somerset	13,655,431	610,081	37,404	1,250,426	627,337	1,935,941	836,951	1,718,949	3,107,980	552,450	—	—	(286,769)	(377,394)
BERNARDSVILLE BORO	42200	Somerset	6,664,763	301,665	18,265	610,296	752,041	1,682,267	408,307	838,962	416,028	1,663,296	(44,231)	22,685	59,719	38,173
BOND BROOK BOROUGH	43400	Somerset	9,570,170	433,171	28,228	876,348	1,093,160	2,428,305	586,303	1,204,695	115,114	1,906,112	(63,513)	—	237,631	174,118
BRANCHBURGH TOWNSHIP	55800	Somerset	6,317,943	376,492	22,796	761,679	441,017	1,601,964	509,587	1,047,065	878,072	2,434,724	(53,203)	—	(193,156)	(248,309)
BROGVIEW TWP	69700	Somerset	24,662,924	1,117,670	67,674	67,674	557,154	4,003,649	1,972,799	3,108,367	3,376,444	5,997,581	(163,973)	—	(371,455)	(335,323)
FAR HILLS BOROUGH	65200	Somerset	1,973,208	89,313	5,408	180,688	383,188	658,567	120,968	248,388	135,273	504,547	(13,095)	—	104,232	91,137
FRENKIN TOWNSHIP (SOMERSET)	59600	Somerset	35,710,542	1,816,355	97,868	3,270,036	—	4,984,259	2,187,756	4,495,252	3,318,663	10,001,671	(236,996)	—	(1,210,256)	(1,210,256)
GREEN BROOK TOWNSHIP	61900	Somerset	8,006,321	362,387	21,942	733,144	782,959	1,900,432	490,496	1,007,838	—	1,498,334	(53,135)	—	299,723	246,588
HILLSBOROUGH TOWNSHIP	51200	Somerset	20,254,317	916,765	55,609	1,854,700	1,436,602	4,283,576	2,940,852	2,545,570	1,044,307	4,834,771	(134,415)	—	(228,885)	(24,470)
MANVILLE BOROUGH	41000	Somerset	8,477,270	383,704	23,233	776,269	586,066	1,769,272	519,348	1,067,121	969,318	2,555,787	(56,260)	—	(265,140)	(321,400)
MONTGOMERY TOWNSHIP	68700	Somerset	10,815,091	489,520	29,640	990,345	723,879	2,233,384	692,571	1,361,406	392,748	2,416,725	(71,775)	—	137,720	65,945
NORTH PLAINFIELD BOROUGH	21300	Somerset	27,201,685	1,231,221	74,549	2,490,675	503,987	4,300,632	1,696,478	3,424,155	1,197,546	6,298,174	(180,526)	—	45,746	(34,780)
PEAPACK CLADSTONE BOROUGH	60400	Somerset	2,387,090	108,046	6,542	245,567	245,567	582,742	146,242	300,497	202,068	648,795	(15,842)	—	(5,546)	(21,368)
RAMAPO BOROUGH	46100	Somerset	6,682,572	302,479	18,315	611,944	888,840	1,821,578	408,409	841,226	82,458	1,333,093	(44,551)	—	160,159	115,807
SOMERSET COUNTY FINANCE OFFICE	71800	Somerset	39,022,025	1,766,241	106,944	3,573,271	143,136	5,589,592	2,390,630	4,912,102	1,961,801	9,264,533	(258,973)	186,883	(995,648)	(667,738)
SOMERSET COUNTY FINANCE OFFICE	71803	Somerset	20,098,148	1,000,221	60,562	2,023,541	3,390,529	4,464,663	1,353,812	2,781,720	87,670	4,223,202	(146,666)	—	371,622	224,996
SOMERVILLE BOROUGH	71003	Somerset	12,218,618	333,446	11,866	552,947	1,118,866	2,415,558	743,558	1,538,023	60,864	2,456,558	(31,459)	4,450	(122,871)	(122,871)
SOUTH BOUND BROOK BOROUGH	48200	Somerset	4,720,942	213,682	12,938	432,300	587,353	1,246,273	289,222	594,273	161,096	1,044,591	(31,331)	—	144,194	112,863
WARTON TOWNSHIP	51300	Somerset	12,551,073	568,095	34,398	1,148,309	1,270,715	3,022,517	578,924	1,579,932	57,798	2,406,654	(63,296)	—	333,756	250,460
WATCHUNG BOROUGH	29800	Somerset	9,221,002	417,367	25,271	844,373	395,783	1,682,794	664,912	1,160,742	1,504,087	3,229,741	(61,196)	—	(368,507)	(368,507)
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	—	—	—	—	—	—	—	—	—	—	—	—	—
NJ TRANSIT CORPORATION	62300	Statewide	90,465,614	4,094,715	247,930	8,283,992	9,976,098	22,602,705	5,542,249	11,387,834	482,136	17,412,219	(600,383)	—	3,720,654	3,123,271
WATERFRONT COMM OF NY HARBOR	60600	Statewide	652,798	29,547	1,789	59,777	41,128	132,241	38,993	82,174	13,188	135,355	(4,332)	—	9,068	4,736
ANDOVER TOWNSHIP	63200	Sussex	4,190,550	189,675	11,485	383,731	429,180	1,014,071	256,728	527,507	164,914	949,149	(27,811)	—	143,757	115,946
BYRAM TOWNSHIP	59500	Sussex	5,338,516	241,836	14,631	488,851	145,572	690,690	327,057	672,014	369,128	1,368,199	(35,430)	—	(15,707)	(91,137)
FRANKLIN BOROUGH	65400	Sussex	21,454,280	201,827	12,007	407,862	334,657	1,991,039	493,889	960,796	356,347	1,600,796	(29,561)	—	96,766	66,766
HAMBURG BOROUGH	66000	Sussex	2,603,563	117,844	7,135	238,410	626,769	990,598	150,510	327,737	102,877	590,118	(17,279)	—	153,440	130,161
HARDYSTON TOWNSHIP	66700	Sussex	6,889,544	311,839	18,882	630,880	745,701	1,707,302	422,078	867,257	165,571	1,454,906	(45,723)	—	185,334	139,611
HOPATCONG BOROUGH	47800	Sussex	9,139,589	413,500	25,037	836,550	803,949	1,876,436	559,678	1,149,988	121,200	1,833,886	(80,629)	—	40,670	(19,959)
KENTON TOWN	28800	Sussex	2,568,614	342,576	20,743	383,063	342,576	862,663	462,669	922,739	461,303	1,384,042	(31,379)	316	(252,803)	(252,803)
ODGENSBURG BOROUGH	69500	Sussex	1,869,099	84,600	5,122	171,155	242,434	503,311	114,508	235,283	150,504	499,845	(12,404)	—	(6,299)	(18,663)
SPARTA TOWNSHIP	42700	Sussex	12,076,234	546,803	33,096	1,105,828	676,700	2,382,227	738,833	1,520,159	478,458	2,738,450	(80,145)	35,182	(203,063)	(248,026)
STANTHOPE BOROUGH	72900	Sussex	2,662,812	120,526	7,298	243,835	216,442	598,101	163,133	335,195	250,286	748,614	(17,672)	—	52,662	34,990
SUSSEX COUNTY	71903	Sussex	24,084,249	1,090,117	60,605	2,205,705	415,680	3,177,812	1,478,488	3,031,731	6,634,351	11,141,570	(159,837)	56,631	(1,897,691)	(2,009,691)
VERNON TOWNSHIP	54600	Sussex	11,596,043	524,868	31,780	1,061,867	857,740	2,476,245	710,415	1,459,713	103,230	2,273,588	(76,958)	—	137,901	60,943
VERNON HEIGHTS TOWNSHIP	49300	Union	9,339,756	422,742	25,997	816,367	816,367	2,117,953	572,187	1,175,691	884,753	2,632,631	(61,844)	—	(79,041)	(141,025)
CLARK TOWNSHIP	52800	Union	12,733,697	576,361	34,898	1,166,032	1,238,132	3,015,423	780,112	1,602,921	943,917	3,326,960	(84,508)	—	(31,528)	(116,436)
CRANFORD TOWNSHIP	25401	Union	19,360,961	873,878	53,033	1,771,978	2,280,760	4,994,667	1,185,509	2,435,922	408,878	4,030,287	(126,234)	—	448,247	318,823
CRANFORD TOWNSHIP	25402	Union	9,817,587	444,370	26,906	899,003	1,913,522	3,283,801	601,461	1,235,840	625,766	2,463,067	(65,155)	—	288,925	233,770
ELIZABETH CITY	21001	Union	108,360,586	4,906,048	297,656	9,625,393	4,399,011	19,527,508	6,640,397	13,644,234	1,763,466	22,048,097	(719,343)	—	(1,900,267)	(819,610)
ELIZABETH CITY	21002	Union	85,574,379	3,873,325	234,525	7,836,099	4,411,012	16,354,961	5,242,994	10,772,124	822,586	16,837,304	(687,922)	—	254,728	(313,194)
FANWOOD BOROUGH	31100	Union	4,698,068	212,847	12,676	436,265	436,265	1,166,465	297,321	591,394	159,033	2,470,818	(31,179)	—	(256,644)	(287,823)
GARWOOD BOROUGH	29700	Union	5,255,946	237,858	14,404	481,290	241,454	975,046	321,958	661,620	110,854	1,094,512	(34,882)	503	78,453	44,074
HILLSIDE TOWNSHIP	34301	Union	21,485,870	972,508	58,884	1,967,474	1,381,309	4,380,175	1,316,302	2,704,647	949,502	4,970,451	(142,593)	—	(381,872)	(524,465)
HILLSIDE TOWNSHIP	34302	Union	15,269,271	691,128	41,847	1,398,217	1,038,378	3,169,570	935,450	1,922,100	2,648,374	5,506,924	(101,338)	—	(511,374)	(612,710)
KENILWORTH BOROUGH	51000	Union	6,547,067	432,126	26,165	574,231	418,135	1,750,667	584,268	1,201,767	177,255	1,963,630	(63,360)	—	(110,847)	(74,007)
LINDEN CITY	36500	Union	76,234,280	3,450,567	208,928	6,980,920	2,703,347	13,343,662	4,670,386	9,986,360	5,766,862	20,033,638	(505,935)	549,583	(905,291)	(861,613)
MOUNTAINSIDE BOROUGH	39500	Union	6,300,510	285,178	17,267	576,942	151,837	1,031,224	385,992	793,110	1,913,996	3,093,098	(41,814)	—	(544,679)	(586,493)
NEW PROVIDENCE BOROUGH	50300	Union	9,334,097	422,486	25,581	854,729	261,597	1,564,39								