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, 2023

				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			$ 4,220,326,479	117,839,632	3,166,471	102,801,929	5,516,540	229,324,572	68,955,741	101,391,452	—	6,698,517	177,045,710	300,262,944	—	(4,400,323)	295,862,621
Kean University	412		10,271,276	286,794	7,706	250,196	2,819,981	3,364,677	167,822	246,763	—	1,244,039	1,658,624	730,769	6,732	78,856	816,357
Montclair State University	414		24,671,849	688,885	18,511	600,976	1,875,483	3,183,855	403,112	592,730	—	545,482	1,541,324	1,755,324	—	328,986	2,084,310
New Jersey Institute of Technology	62400		17,769,074	496,147	13,332	432,833	534,373	1,476,685	290,328	426,894	—	4,300,728	5,017,950	1,264,214	14,143	(876,591)	401,766
Richard Stockton College of New Jersey	421		11,223,281	313,376	8,421	273,385	1,524,398	2,119,580	183,377	269,634	—	1,062,721	1,515,732	798,501	—	336,658	1,135,159
Rowan University	410		20,806,658	580,962	15,611	506,824	2,434,114	3,537,511	339,959	499,871	—	179,099	1,018,929	1,480,328	—	429,004	1,909,332
Rutgers, The State University of New Jersey	498		83,737,586	2,338,114	62,827	2,039,744	3,276,649	7,717,334	1,368,185	2,011,758	—	6,810,015	10,189,958	5,957,666	—	2,061,612	8,019,278
The College of New Jersey	415		8,518,128	237,843	6,391	207,491	1,959,092	2,410,817	139,177	204,644	—	538,965	882,786	606,038	—	267,128	873,166
William Paterson University of NJ	413		14,088,979	393,391	10,571	343,190	3,456,840	4,203,992	230,199	338,481	—	2,981,535	3,550,215	1,002,386	—	87,599	1,089,985
Palisades Interstate Park Comm	91999	Special Location	12,534,223	349,980	9,404	305,318	1,849,694	2,514,396	204,796	301,129	—	886,063	1,391,988	891,771	—	1,687,071	2,578,842
Total State Group			4,423,947,533	123,525,124	3,319,245	107,761,886	25,247,164	259,853,419	72,282,696	106,283,356	—	25,247,164	203,813,216	314,749,941	20,875	—	314,770,816
Local Group:																	
Nonemployer (State of New Jersey)			2,035,866,759	—	—	—	—	—	—	—	—	—	—	231,575,656	—	—	231,575,656
Employer:																	
ABSECON CITY	56600	Atlantic	7,166,008	306,834	15,467	364,951	338,994	1,026,246	341,755	483,877	—	28,014	853,646	390,857	—	234,904	625,761
ATLANTIC CITY	30801	Atlantic	63,565,209	2,721,735	137,196	3,237,256	—	6,096,187	3,031,497	4,292,175	—	10,837,551	18,161,223	3,467,050	—	(6,777,131)	(3,310,081)
ATLANTIC CITY	30802	Atlantic	53,911,941	2,308,401	116,361	2,745,633	5,092,814	10,263,209	2,571,121	3,640,348	—	6,724,908	12,936,377	2,940,530	—	(4,548,797)	(1,608,267)
ATLANTIC COUNTY	70100	Atlantic	56,869,148	2,435,023	122,744	2,896,238	789,864	6,243,869	2,712,154	3,840,030	—	4,241,724	10,793,908	3,101,826	119,282	(549,153)	2,671,955
ATLANTIC COUNTY	70103	Atlantic	23,210,733	993,837	50,097	1,182,079	1,195,118	3,421,131	1,106,946	1,567,281	—	600,120	3,274,347	1,265,988	—	(5,830)	1,260,158
BRIGANTINE CITY	50201	Atlantic	9,756,120	417,738	21,057	496,861	842,858	1,778,514	465,280	658,772	—	1,267,861	2,391,913	532,130	—	(79,881)	452,249
BRIGANTINE CITY	50202	Atlantic	10,757,656	460,621	23,219	547,867	523,821	1,555,528	513,045	726,400	—	229,246	1,468,691	586,757	51,395	212,594	850,746
BUENA BOROUGH	58900	Atlantic	—	—	—	—	—	—	—	—	—	289,012	289,012	—	—	(377,475)	(377,475)
EGG HARBOR CITY	59900	Atlantic	3,153,922	135,045	6,807	160,623	277,084	579,559	150,414	212,965	—	315,299	678,678	172,025	3,874	(168,154)	7,745
EGG HARBOR TOWNSHIP	58200	Atlantic	25,026,875	1,071,601	54,017	1,274,571	852,786	3,252,975	1,193,560	1,689,914	—	1,150,101	4,033,575	1,365,046	45,652	(110,137)	1,300,561
GALLOWAY TOWNSHIP	53800	Atlantic	16,253,434	695,939	35,081	827,757	518,960	2,077,737	775,145	1,097,496	—	522,492	2,395,133	886,514	—	160,588	1,047,102
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	14,767,020	632,294	31,872	752,056	999,639	2,415,861	704,256	997,128	—	1,338,408	3,039,792	805,441	—	210,620	1,016,061
HAMMONTON TOWN	36500	Atlantic	7,979,519	341,667	17,223	406,382	388,921	1,154,193	380,552	538,809	—	285,834	1,205,195	435,229	—	86,564	521,793
LINWOOD CITY	54400	Atlantic	5,112,083	218,889	11,034	260,349	555,280	1,045,552	243,801	345,188	—	732,159	1,321,148	278,829	2,716	36,836	318,381
LONGPORT BOROUGH	38700	Atlantic	3,687,329	157,884	7,959	187,789	172,883	526,515	175,853	248,983	—	160,273	585,109	201,119	—	573	201,692
MARGATE CITY	32800	Atlantic	21,286,469	911,444	45,944	1,084,080	1,334,451	3,375,919	1,015,176	1,437,347	—	544,745	2,997,268	1,161,032	—	99,434	1,260,466
MULLICA TOWNSHIP	68900	Atlantic	3,214,436	137,636	6,938	163,705	354,988	663,267	153,300	217,051	—	88,234	458,585	175,326	—	43,865	219,191
NORTHFIELD CITY	45400	Atlantic	7,273,342	311,430	15,698	370,418	347,238	1,044,784	346,874	491,125	—	320,262	1,158,261	396,711	—	(84,990)	311,721
PLEASANTVILLE CITY	35100	Atlantic	27,929,419	1,195,882	60,282	1,422,393	1,604,471	4,283,028	1,331,986	1,885,905	—	823,296	4,041,187	1,523,360	—	(256,220)	1,267,140
SOMERS POINT CITY	33500	Atlantic	8,371,480	358,450	18,069	426,344	801,880	1,604,743	399,245	565,275	—	566,934	1,531,454	456,607	—	(96,763)	359,844
VENTNOR CITY	32100	Atlantic	23,351,349	999,858	50,400	1,189,240	710,355	2,949,853	1,113,652	1,576,776	—	2,404,503	5,094,931	1,273,657	108,924	(825,492)	557,089
ALLENDALE BOROUGH	52000	Bergen	6,383,813	273,342	13,779	325,116	599,790	1,212,027	304,451	431,060	—	178,379	913,890	348,194	—	214,821	563,015
ALPINE BOROUGH	46000	Bergen	5,893,374	252,342	12,720	300,138	353,277	918,477	281,062	397,944	—	—	679,006	321,444	354	166,866	488,664
BERGEN COUNTY	70200	Bergen	224,681,473	9,620,411	484,943	11,442,604	8,204,798	29,752,756	10,715,314	15,171,382	—	3,272,311	29,159,007	12,254,847	134,115	(1,904,407)	10,484,555
BERGENFIELD BOROUGH	29000	Bergen	17,704,216	758,059	38,212	901,642	—	1,697,913	844,334	1,195,459	—	1,686,896	3,726,689	965,645	—	(702,408)	263,237
BOGOTA BOROUGH	28900	Bergen	5,027,449	215,265	10,851	256,038	1,041,814	1,523,968	239,765	339,473	—	803,335	1,382,573	274,213	—	(48,692)	225,521
CARLSTADT BOROUGH	21700	Bergen	10,965,609	469,525	23,668	558,458	574,847	1,626,498	522,962	740,441	—	1,860,183	3,123,586	598,099	—	(75,830)	522,269
CLIFFSIDE PARK BOROUGH	25300	Bergen	14,043,513	601,315	30,311	715,210	460,361	1,807,197	669,751	948,274	—	1,104,255	2,722,280	765,978	18,473	(13,930)	770,521
CLOSTER BOROUGH	38400	Bergen	7,971,086	341,306	17,204	405,952	591,747	1,356,209	380,150	538,239	—	802,333	1,720,722	434,769	742	(12,368)	423,143
CRESSKILL BOROUGH	31200	Bergen	10,598,183	453,793	22,875	539,745	775,717	1,792,130	505,439	715,631	—	1,865,543	3,086,613	578,059	—	(244,270)	333,789
DEMAREST BOROUGH	37500	Bergen	5,737,461	245,667	12,383	292,198	724,856	1,275,104	273,626	387,416	—	746,925	1,407,967	312,940	—	101,652	414,592
DUMONT BOROUGH	27800	Bergen	10,476,440	448,580	22,612	533,545	231,248	1,235,985	499,633	707,411	—	2,770,413	3,977,457	571,419	4,854	(674,072)	(97,799)
EAST RUTHERFORD BOROUGH	22100	Bergen	18,065,915	773,546	38,993	920,063	1,274,516	3,007,118	861,584	1,219,882	—	484,588	2,566,054	985,373	—	139,161	1,124,534
EDGEWATER BOROUGH	44300	Bergen	13,911,736	595,673	30,026	708,498	1,488,786	2,822,983	663,466	939,376	—	415,710	2,018,552	758,791	—	154,300	913,091
ELMWOOD PARK BOROUGH	33100	Bergen	18,235,938	780,826	39,360	928,722	949,418	2,698,326	869,692	1,231,363	—	791,518	2,892,573	994,647	—	323,341	1,317,988
EMERSON BOROUGH	43500	Bergen	7,514,303	321,747	16,219	382,689	699,594	1,420,249	358,366	507,396	—	265,324	1,131,086	409,854	26,316	167,825	603,995
ENGLEWOOD CITY	27201	Bergen	32,749,132	1,402,252	70,684	1,667,851	2,367,862	5,508,649	1,561,843	2,211,351	—	2,571,305	6,344,499	1,786,243	—	(787,213)	999,030
ENGLEWOOD CITY	27202	Bergen	17,044,435	729,809	36,788	868,041	531,259	2,165,897	812,868	1,150,908	—	1,917,535	3,881,311	929,658	—	(1,057,724)	(128,066)
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	11,054,567	473,334	23,860	562,988	1,069,898	2,130,080	527,205	746,448	—	1,396,767	2,670,420	602,952	—	(315,889)	287,063
FAIR LAWN BOROUGH	32300	Bergen	25,777,714	1,103,750	55,637	1,312,810	1,202,333	3,674,530	1,229,368	1,740,613	—	216,306	3,186,287	1,405,999	37	550,636	1,956,672
FAIRVIEW BOROUGH	26600	Bergen	12,580,306	538,663	27,153	640,691	1,171,359	2,377,866	599,969	849,472	—	551,359	2,000,800	686,170	—	147,058	833,228
FORT LEE BOROUGH	42900	Bergen	41,900,109	1,794,079	90,435	2,133,893	3,012,492	7,030,899	1,998,263	2,829,261	—	4,925	4,832,449	2,285,366	—	983,166	3,268,532
FRANKLIN LAKES BOROUGH	43900	Bergen	8,450,279	361,824	18,239	430,357	602,824	1,413,244	403,003	570,596	—	120,356	1,093,955	460,905	841	388,817	850,563
GARFIELD CITY	35800	Bergen	22,142,599	948,102	47,792	1,127,681	598,525	2,722,100	1,056,006	1,495,156	—	849,213	3,400,375	1,207,728	—	(199,110)	1,008,618
GLEN ROCK BOROUGH	26900	Bergen	8,737,329	374,115	18,858	444,976	738,666	1,576,615	416,693	589,979	—	—	1,006,672	476,562	15,274	368,201	860,037
HACKENSACK CITY	28000	Bergen	78,803,246	3,374,197	170,085	4,013,300	2,679,006	10,236,588	3,758,216	5,321,107	—	4,947,179	14,026,502	4,298,182	21,457	(1,468,800)	2,850,839
HARRINGTON PARK BOROUGH	44500	Bergen	5,035,990	215,631	10,869	256,473	448,021	930,994	240,172	340,050	—	51,561	631,783	274,679	—	157,905	432,584
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	13,897,294	595,054	29,995	707,763	1,507,922	2,840,734	662,778	938,400	—	274,360	1,875,538	758,003	107,898	387,998	1,253,899
HAWORTH BOROUGH	41500	Bergen	4,752,890	203,509	10,258	242,056	778,621	1,234,444	226,671	320,934	—	81,837	629,442	259,238	—	33,240	292,478
HILLSDALE BOROUGH	28800	Bergen	6,286,970	269,195	13,569	320,183	376,721	979,668	299,833	424,521	—	726,380	1,450,734	342,911	1,548	(78,674)	265,785
HO-HO-KUS BOROUGH	29900	Bergen	6,263,191	268,177	13,518	318,972	1,200,485	1,801,152	298,699	422,915	—	994,187	1,715,801	341,615	—	198,880	540,495
LEONIA BOROUGH	23100	Bergen	7,271,756	311,362	15,695	370,337	283,462	980,856	346,798	491,018	—	802,938	1,640,754	396,625	—	(153,856)	242,769
LITTLE FERRY BOROUGH	29500	Bergen	9,368,973	401,161	20,222	477,144	1,030,600	1,929,127	446,817	632,630	—	1,297,829	2,377,276	511,014	—	(171,992)	339,022
LODI BOROUGH	41100	Bergen	19,163,871	820,559	41,362	975,980	1,172,367	3,010,268	913,947	1,294,020	—	93,844	2,301,811	1,045,259	—	388,985	1,434,244
LYNDHURST TOWNSHIP	24800	Bergen	20,745,949	888,300	44,777	1,056,552	3,067,389	5,057,018	989,398	1,400,849	—	1,676,952	4,067,199	1,131,551	94,637	82,498	1,308,686
MAHWAH TOWNSHIP	30600	Bergen	20,540,701	879,512	44,334	1,046,099	731,195	2,701,140	979,609	1,386,990	—	1,754,734	4,121,333	1,120,356	—	(304,999)	815,357
MAYWOOD BOROUGH	37400	Bergen	9,380,494	401,654	20,246	477,731	859,449	1,759,080	447,366	633,408	—	1,059,986	2,140,760	511,642	—	(191,831)	319,811
MIDLAND PARK BOROUGH	54000	Bergen	7,290,398	312,160	15,735	371,286	1,305,242	2,004,423	347,687	492,277	—	—	839,964	397,642	—	590,095	987,737
MONTVALE BOROUGH	24300	Bergen	10,188,693	436,259	21,991	518,891	897,101	1,874,242	485,910	687,981	—	482,773	1,656,664	555,724	2,412	229,111	787,247
MOONACHIE BOROUGH	48000	Bergen	7,118,134	304,784	15,363	362,513	256,975	939,635	339,472	480,645	—	742,434	1,562,551	388,246	—	(53,689)	334,557
NEW MILFORD BOROUGH	27300	Bergen	11,552,401	494,651	24,934	588,342	738,103	1,846,030	550,947	780,064	—	1,293,726	2,624,737	630,105	—	(67,083)	563,022
NORTH ARLINGTON BOROUGH	34000	Bergen	10,673,205	457,005	23,037	543,566	994,537	2,018,145	509,017	720,697	—	1,151,492	2,381,206	582,151	—	(21,246)	560,905
NORTHVALE BOROUGH	48400	Bergen	5,753,322	246,346	12,418	293,006	334,709	886,479	274,382	388,487	—	319,884	982,753	313,805	—	99,150	412,955
NORWOOD BOROUGH	43700	Bergen	6,453,299	276,317	13,928	328,654	617,003	1,235,902	307,765	435,752	—	—	743,517	351,984	—	244,730	596,714
OAKLAND BOROUGH	49600	Bergen	9,661,776	413,698	20,854	492,056	332,371	1,258,979	460,781	652,401	—	493,890	1,607,072	526,984	—	(249,034)	277,950
OLD TAPPAN BOROUGH	48900	Bergen	4,253,512	182,127	9,181	216,623	2,423	410,354	202,855	287,214	—	996,287	1,486,356	232,000	386	(294,424)	(62,038)
ORADELL BOROUGH	23200	Bergen	8,202,503	351,215	17,704	417,738	736,678	1,523,335	391,187	553,865	—	1,042,274	1,987,326	447,391	527	212,201	660,119
PALISADES PARK BOROUGH	35000	Bergen	13,342,789	571,312	28,798	679,523	1,862,839	3,142,472	636,333	900,958	—	1,088,227	2,625,518	727,758	—	128,684	856,442

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POLICE AND FIREMEN'S RETIREMENT SYSTEM

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As of and for Year ended June 30, 2023

				Deferred outflows of resources					Deferred inflows of resources					Pension expense			
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PARAMUS BOROUGH	27400	Bergen	44,899,231	1,922,495	96,908	2,286,633	4,401,995	8,708,031	2,141,295	3,031,774	—	—	5,173,069	2,448,948	—	1,731,720	4,180,668
PARK RIDGE BOROUGH	43200	Bergen	8,254,211	353,429	17,815	420,371	449,242	1,240,857	393,653	557,357	—	33,971	984,981	450,211	3,180	219,380	672,771
RAMSEY BOROUGH	36800	Bergen	$ 12,910,715	552,811	27,866	657,518	1,102,928	2,341,123	615,727	871,783	—	1,493,924	2,981,434	704,192	7,469	214,597	926,258
RIDGEFIELD BOROUGH	27500	Bergen	11,019,841	471,848	23,785	561,220	636,369	1,693,222	525,549	744,103	—	1,081,376	2,351,028	601,057	1,857	214,497	817,411
RIDGEFIELD PARK VILLAGE	35200	Bergen	12,372,792	529,778	26,705	630,123	1,004,936	2,191,542	590,072	835,460	—	76,563	1,502,095	674,852	—	182,590	857,442
RIDGEWOOD VILLAGE	32000	Bergen	35,398,289	1,515,684	76,402	1,802,768	2,393,105	5,787,959	1,688,184	2,390,233	—	28,413	4,106,830	1,930,736	11,051	572,178	2,513,965
RIVER EDGE BOROUGH	20100	Bergen	8,889,432	380,628	19,187	452,722	496,126	1,348,663	423,947	600,250	—	280,344	1,304,541	484,858	—	218,503	703,361
RIVER VALE TOWNSHIP	48300	Bergen	10,051,844	430,400	21,695	511,921	1,850,390	2,814,406	479,384	678,740	—	507,959	1,666,083	548,260	—	56,045	604,305
ROCHELLE PARK TOWNSHIP	42800	Bergen	8,400,288	359,684	18,131	427,811	1,033,402	1,839,028	400,619	567,221	—	543,454	1,511,294	458,179	—	83,471	541,650
RUTHERFORD BOROUGH	31600	Bergen	17,447,725	747,077	37,658	888,580	2,017,128	3,690,443	832,102	1,178,140	—	88,765	2,099,007	951,655	—	537,896	1,489,551
SADDLE BROOK TOWNSHIP	24400	Bergen	11,981,894	513,041	25,861	610,215	563,356	1,712,473	571,430	809,065	—	1,388,736	2,769,231	653,531	—	(107,033)	546,498
SADDLE RIVER BOROUGH	50400	Bergen	7,248,865	310,382	15,646	369,171	361,825	1,057,024	345,707	489,472	—	1,149,170	1,984,349	395,376	3,403	(303,052)	95,727
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	7,996,824	342,408	17,260	407,263	1,144,868	1,911,799	381,378	539,977	—	246,212	1,167,567	436,172	—	430,094	866,266
TEANECK TOWNSHIP	21500	Bergen	59,518,770	2,548,475	128,462	3,031,178	—	5,708,115	2,838,517	4,018,943	—	3,916,022	10,773,482	3,246,345	—	(1,594,939)	1,651,406
TENAFLY BOROUGH	31400	Bergen	15,186,312	650,247	32,777	773,410	654,184	2,110,618	724,252	1,025,440	—	217,723	1,967,415	828,310	42,269	160,774	1,031,353
UPPER SADDLE RIVER BORO	48800	Bergen	7,652,537	327,666	16,517	389,729	585,671	1,319,583	364,958	516,730	—	426,303	1,307,991	417,394	1,460	77,649	496,503
WALDWICK BOROUGH	49001	Bergen	7,002,642	299,839	15,114	356,631	1,351,520	2,023,104	333,964	472,846	—	278,622	1,085,432	381,947	—	(18,877)	363,070
WALLINGTON BOROUGH	34600	Bergen	8,984,358	384,692	19,391	457,556	576,025	1,437,664	428,474	606,659	—	181,930	1,217,063	490,036	—	96,922	586,958
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	8,370,533	358,409	18,067	426,295	691,549	1,494,320	399,200	565,212	—	648,369	1,612,781	456,556	—	(15,891)	440,665
WESTWOOD BOROUGH	40200	Bergen	10,382,868	444,574	22,410	528,780	968,090	1,963,854	495,171	701,092	—	338,256	1,534,519	566,315	—	65,052	631,367
WOODCLIFF LAKE BOROUGH	47000	Bergen	7,223,866	309,311	15,592	367,898	1,328,578	2,021,379	344,514	487,784	—	820,533	1,652,831	394,013	—	141,358	535,371
WOOD-RIDGE BOROUGH	33300	Bergen	11,086,414	474,698	23,928	564,610	811,761	1,874,997	528,724	748,599	—	406,160	1,683,483	604,689	—	172,225	776,914
WYCKOFF TOWNSHIP	47200	Bergen	8,751,314	374,714	18,888	445,688	28,074	867,364	417,360	590,923	—	378,227	1,386,510	477,325	—	(56,808)	420,517
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	1,320,375	56,536	2,850	67,244	72,100	198,730	62,970	89,157	—	568,783	720,910	72,017	68,349	15,376	155,742
BORDENTOWN CITY	37900	Burlington	3,978,247	170,341	8,586	202,605	758,245	1,139,777	189,727	268,627	—	—	458,354	216,986	—	242,419	459,405
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	1,647,099	70,525	3,555	83,884	311,092	469,056	78,552	111,219	—	—	189,771	89,838	—	133,074	222,912
BORDENTOWN TWP	52200	Burlington	6,912,605	295,984	14,920	352,046	439,893	1,102,843	329,670	466,766	—	592,690	1,389,126	377,036	—	52,300	429,336
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	3,271,846	140,094	7,062	166,629	667,719	981,504	156,038	220,928	—	24,906	401,872	178,457	—	276,665	455,122
BURLINGTON CITY	41300	Burlington	9,592,248	410,721	20,703	488,515	650,677	1,570,616	457,465	647,707	—	522,911	1,628,083	523,192	18,232	155,009	696,433
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	37,777,311	1,617,549	81,537	1,923,927	972,179	4,595,192	1,801,643	2,550,874	—	2,814,014	7,166,531	2,060,496	407,238	(1,313,861)	1,153,873
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	11,820,777	506,142	25,513	602,010	1,353,500	2,487,165	563,746	798,186	—	646,982	2,008,914	644,743	421	316,914	962,078
BURLINGTON TOWNSHIP	54500	Burlington	12,498,021	535,140	26,975	636,501	417,278	1,615,894	596,045	843,916	—	1,164,608	2,604,569	681,682	—	(22,633)	659,049
BURLINGTON TWP FIRE DISTRICT 1	86502	Burlington	1,198,367	51,312	2,586	61,031	1,089,418	1,204,347	57,151	80,918	—	—	138,069	65,363	—	211,127	276,490
CHESTERFIELD TOWNSHIP	76000	Burlington	2,489,244	106,584	5,373	126,773	424,500	663,230	118,715	168,084	—	325,573	612,372	135,771	—	129,056	264,827
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	995,684	42,633	2,149	50,708	261,624	357,114	47,485	67,233	—	6,868	121,586	54,308	—	111,246	165,554
CINNAMINSON TOWNSHIP	29200	Burlington	8,015,623	343,213	17,301	408,221	747,666	1,516,401	382,274	541,247	—	629,228	1,552,749	437,198	—	87,007	524,205
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	3,823,148	163,700	8,252	194,706	184,258	550,916	182,330	258,154	—	426,232	866,716	208,527	7,269	85,552	301,348
DELANCO TOWNSHIP	45300	Burlington	3,763,115	161,129	8,122	191,648	284,206	645,105	179,467	254,100	—	102,204	535,771	205,252	1,072	233,220	439,544
DELRAN TOWNSHIP	61700	Burlington	8,084,321	346,154	17,449	411,719	117,058	892,380	385,550	545,885	—	1,171,494	2,102,929	440,945	—	(279,393)	161,552
EASTAMPTON TOWNSHIP	59000	Burlington	4,427,195	189,564	9,555	225,469	512,891	937,479	211,138	298,942	—	440,819	950,899	241,473	—	25,156	266,629
EDGEWATER PARK TOWNSHIP	61800	Burlington	4,612,282	197,489	9,955	234,895	964,090	1,406,429	219,965	311,440	—	—	531,405	251,569	—	338,425	589,994
EVESHAM TOWNSHIP	55200	Burlington	25,282,428	1,082,543	54,568	1,287,586	2,223,577	4,648,274	1,205,748	1,707,170	—	11,784,368	14,697,286	1,378,985	—	(1,354,403)	24,582
EVESHAM TWP FIRE DISTRICT 1	86504	Burlington	10,484,134	448,910	22,628	533,937	9,530,981	10,536,456	500,000	707,930	—	—	1,207,930	571,838	—	1,847,088	2,418,926
FLORENCE TOWNSHIP	36300	Burlington	9,676,350	414,322	20,885	492,798	1,507,949	2,435,954	461,476	653,386	—	309,245	1,424,107	527,779	—	387,688	915,467
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	1,360,164	58,240	2,936	69,271	396,297	526,744	64,868	91,844	—	384,062	540,774	74,188	39,344	49,273	162,805
LUMBERTON TOWNSHIP	61400	Burlington	5,007,430	214,408	10,808	255,019	441,343	921,578	238,810	338,122	—	571,653	1,148,585	273,121	—	(9,918)	263,203
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	3,534,255	151,330	7,628	179,993	243,012	581,963	168,553	238,647	—	198,734	605,934	192,770	—	189,912	382,682
MAPLE SHADE TOWNSHIP	29300	Burlington	11,068,478	473,930	23,890	563,697	1,014,916	2,076,433	527,868	747,387	—	149,129	1,424,384	603,710	—	210,074	813,784
MEDFORD LAKES BOROUGH	62900	Burlington	2,629,537	112,592	5,675	133,917	411,450	663,634	125,406	177,557	—	—	302,963	143,423	—	132,374	275,797
MEDFORD TOWNSHIP	49500	Burlington	12,033,336	515,243	25,972	612,835	420,377	1,574,427	573,883	812,539	—	813,748	2,200,170	656,337	48,454	107,623	812,414
MOORESTOWN TOWNSHIP	39600	Burlington	10,382,345	444,551	22,409	528,753	150,704	1,146,417	495,146	701,057	—	714,312	1,910,515	566,286	7,993	(77,743)	496,536
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	363,476	15,563	785	18,511	176,116	210,975	17,335	24,543	—	—	41,878	19,825	—	87,808	107,633
MOUNT HOLLY TOWNSHIP	39800	Burlington	5,862,673	251,028	12,654	298,575	111,344	673,601	279,597	395,871	—	488,789	1,164,257	319,769	—	(85,763)	234,006
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	15,745,557	674,193	33,984	801,891	2,334,500	3,844,568	750,923	1,063,202	—	17,678	1,831,803	858,813	—	755,790	1,614,603
MOUNT LAUREL TOWNSHIP	49900	Burlington	22,253,369	952,845	48,031	1,133,322	1,249,177	3,383,375	1,061,288	1,502,636	—	447,420	3,011,344	1,213,770	—	376,923	1,590,693
NEW HANOVER TOWNSHIP	69200	Burlington	472,113	20,215	1,019	24,044	207,612	252,890	22,516	31,879	—	99,410	153,805	25,751	—	20,459	46,210
NORTH HANOVER TOWNSHIP	69300	Burlington	1,283,465	54,955	2,770	65,364	159,344	282,433	61,210	86,665	—	326,984	474,859	70,004	17,832	50,145	137,981
PALMYRA BOROUGH	38300	Burlington	3,689,329	157,970	7,963	187,891	180,091	533,915	175,948	249,118	—	586,211	1,011,277	201,228	433	(110,722)	90,939
PEMBERTON BOROUGH	69700	Burlington	1,056,174	45,223	2,280	53,789	107,453	208,745	50,370	71,317	—	180,185	301,872	57,607	—	(19,768)	37,839
PEMBERTON TOWNSHIP	62800	Burlington	11,570,984	495,446	24,974	589,288	871,434	1,981,142	551,833	781,319	—	850,868	2,184,020	631,119	9,398	(261,004)	379,513
RIVERSIDE TOWNSHIP	25100	Burlington	5,587,873	239,262	12,061	284,580	1,044,090	1,579,993	266,492	377,315	—	130,581	774,388	304,780	—	277,249	582,029
RIVERTON BOROUGH	37100	Burlington	1,319,777	56,510	2,849	67,214	62,594	189,167	62,942	89,117	—	105,813	257,872	71,985	1,288	95,127	168,400
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	2,293,583	98,207	4,950	116,808	258,076	478,041	109,384	154,872	—	153,356	417,612	125,099	—	71,406	196,505
WESTAMPTON TOWNSHIP	62200	Burlington	9,358,740	400,722	20,199	476,623	243,716	1,141,260	446,329	631,939	—	227,077	1,305,345	510,456	8,347	(21,979)	496,824
WILLINGBORO TOWNSHIP	49100	Burlington	24,445,520	1,046,708	52,762	1,244,964	469,237	2,813,671	1,165,834	1,650,658	—	2,691,952	5,508,444	1,333,337	22,937	(270,391)	1,085,883
AUDUBON BOROUGH	23400	Camden	4,613,743	197,551	9,958	234,969	293,344	735,822	220,035	311,538	—	633,318	1,164,891	251,648	811	15,159	267,618
BARRINGTON BOROUGH	48100	Camden	3,382,376	144,827	7,300	172,258	359,469	683,854	161,309	228,391	—	947,364	1,337,064	184,486	274	(115,361)	69,399
BELLMAWR BOROUGH	37300	Camden	6,692,011	286,539	14,444	340,811	480,159	1,121,953	319,150	451,871	—	406,439	1,177,460	365,004	—	186,307	551,311
BERLIN BOROUGH	52800	Camden	4,962,304	212,476	10,710	252,721	538,813	1,014,720	236,658	335,074	—	420,038	991,770	270,660	—	67,298	337,958
BERLIN TOWNSHIP	52300	Camden	3,976,090	170,248	8,582	202,495	2,679	384,004	189,624	268,481	—	709,361	1,167,466	216,869	—	(162,108)	54,761
BROOKLAWN BOROUGH	47300	Camden	1,958,136	83,843	4,226	99,724	498,061	685,854	93,386	132,221	—	144,565	370,172	106,803	—	110,845	217,648
CAMDEN CITY	21201	Camden	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
CAMDEN CITY	21202	Camden	50,737,352	2,172,472	109,509	2,583,957	949,429	5,815,367	2,419,722	3,425,987	—	2,843,271	8,688,980	2,767,378	294,398	(932,914)	2,128,862
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	93,232,877	3,992,045	201,229	4,748,174	1,413,199	10,354,647	4,446,381	6,295,453	—	8,350,165	19,091,999	5,085,220	237,844	(868,068)	4,454,996
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	28,256,359	1,209,881	60,987	1,439,043	1,769,293	4,479,204	1,347,578	1,907,981	—	1,005,636	4,261,195	1,541,192	36,628	150,428	1,728,248
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	443,146	18,975	956	22,569	187,668	230,168	21,134	29,923	—	9,775	60,832	24,171	—	26,238	50,409
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	73,430,506	3,144,147	158,489	3,739,677	8,544,063	15,586,376	3,501,984	4,958,319	—	8,780,710	17,241,013	4,005,135	—	989,405	4,994,540
CHERRY HILL FIRE DIST 13	75800	Camden	26,884,899	1,151,158	58,027	1,369,197	158,848	2,737,230	1,282,171	1,815,375	—	1,757,292	4,854,838	1,466,389	186,242	(654,246)	998,385
CHERRY HILL TOWNSHIP	33000	Camden	41,473,189	1,775,799	89,514	2,112,151	584,506	4,561,970	1,977,903	2,800,434	—	1,833,499	6,611,836	2,262,081	—	(168,339)	2,093,742
CHESILHURST BOROUGH	59800	Camden	1,939,304	83,037	4,186	98,765	318,782	504,770	92,488	130,949	—	110,555	333,992	105,776	—	67,011	172,787
CLEMENTON BOROUGH	64400	Camden	3,358,414	143,801	7,249	171,038	595,569	917,657	160,167	226,773	—	231,200	618,140	183,179	—	63,310	246,489
COLLINGSWOOD BOROUGH	25801	Camden	6,267,241	268,351	13,527	319,179	344,125	945,182	298,892	423,189	—	99,569	821,650	341,835	—	126,221	468,056
COLLINGSWOOD BOROUGH	25802	Camden	3,782,495	161,959	8,164	192,635	206,562	569,320	180,391	255,409	—	484,685	920,485	206,309	—	(48,844)	157,465
GIBBSBORO BOROUGH	65600	Camden	945,752	40,495	2,041	48,165	228,624	319,325	45,104	63,861	—	439,979	548,944	51,584	—	(84,768)	(33,184)
GLOUCESTER CITY	32200	Camden	15,509,625	664,091	33,475	789,876	1,090,708	2,578,150	739,672	1,047,271	—	273,124	2,060,067	845,945	24,829	300,947	1,171,721

(Continued)

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2023

				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
GLOUCESTER TOWNSHIP	48600	Camden	48,922,206	2,094,751	105,591	2,491,515	5,432,587	10,124,444	2,333,155	3,303,421	—	288,912	5,925,488	2,668,374	—	1,393,721	4,062,095
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	1,442,873	61,781	3,114	73,483	306,744	445,122	68,812	97,428	—	405,368	571,608	78,699	—	75,773	154,472
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	1,848,968	79,169	3,991	94,164	467,196	644,520	88,179	124,850	—	—	213,029	100,849	—	227,171	328,020
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	758,043	32,458	1,636	38,606	82,999	155,699	36,152	51,186	—	521,097	608,435	41,346	—	(62,663)	(21,317)
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	965,299	41,332	2,083	49,161	224,640	317,216	46,036	65,181	—	30,812	142,029	52,650	—	61,303	113,953
HADDON HEIGHTS BOROUGH	40500	Camden	4,826,286	206,652	10,417	245,794	315,470	778,333	230,171	325,890	—	73,869	629,930	263,241	—	130,548	393,789
HADDON TOWNSHIP	22200	Camden	7,032,264	301,107	15,178	358,140	3,441	677,866	335,377	474,846	—	747,126	1,557,349	383,562	670	(186,019)	198,213
HADDON TWP FIRE DISTRICT 1	85102	Camden	$ 1,081,497	46,308	2,334	55,079	598,730	702,451	51,578	73,027	—	9,653	134,258	58,988	—	122,264	181,252
HADDONFIELD BOROUGH	38600	Camden	6,167,668	264,087	13,312	314,108	414,903	1,006,410	294,143	416,465	—	423,409	1,134,017	336,404	—	(64,670)	271,734
HI-NELLA BOROUGH	77100	Camden	248,431	10,637	536	12,652	116,783	140,608	11,848	16,775	—	48,468	77,091	13,550	—	53,489	67,039
LAUREL SPRINGS BOROUGH	67800	Camden	1,817,703	77,830	3,923	92,572	132,008	306,333	86,688	122,738	—	104,422	313,848	99,143	—	10,804	109,947
LAWNSIDE BOROUGH	68000	Camden	1,440,399	61,675	3,109	73,357	208,636	346,777	68,694	97,261	—	312,104	478,059	78,564	—	33,818	112,382
LINDENWOLD BOROUGH	55300	Camden	12,202,081	522,469	26,336	621,429	1,185,253	2,355,487	581,931	823,933	—	752,304	2,158,168	665,541	—	86,469	752,010
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
MAGNOLIA BOROUGH	60800	Camden	3,212,992	137,574	6,935	163,632	260,784	568,925	153,231	216,954	—	76,749	446,934	175,247	—	72,031	247,278
MERCHANTVILLE BOROUGH	38900	Camden	3,597,948	154,057	7,766	183,237	426,228	771,288	171,590	242,948	—	370,632	785,170	196,244	113	(38,941)	157,416
MOUNT EPHRAIM BOROUGH	37200	Camden	3,572,318	152,960	7,710	181,931	328,684	671,285	170,368	241,217	—	101,178	512,763	194,846	—	108,176	303,022
OAKLYN BOROUGH	33600	Camden	2,976,380	127,443	6,424	151,581	321,980	607,428	141,947	200,977	—	327,343	670,267	162,341	—	22,218	184,559
PENNSAUKEN TOWNSHIP	20900	Camden	29,099,102	1,245,965	62,806	1,481,962	3,225,249	6,015,982	1,387,769	1,964,887	—	3,044,910	6,397,566	1,587,158	—	(80,073)	1,507,085
PINE HILL BOROUGH	55100	Camden	6,239,229	267,151	13,466	317,752	508,932	1,107,301	297,556	421,297	—	13,647	732,500	340,308	—	169,451	509,759
PINE HILL FIRE DISTRICT 1	77200	Camden	847,001	36,267	1,828	43,136	471,764	552,995	40,394	57,193	—	84	97,671	46,198	—	120,163	166,361
PINE VALLEY BOROUGH	70000	Camden	—	—	—	—	250	250	—	—	—	60,857	60,857	—	—	(31,180)	(31,180)
RUNNEMEDE BOROUGH	38500	Camden	4,702,825	201,366	10,150	239,506	89,838	540,860	224,283	317,553	—	255,884	797,720	256,507	—	9,177	265,684
SOMERDALE BOROUGH	61000	Camden	4,288,778	183,637	9,257	218,419	609,039	1,020,352	204,537	289,595	—	301,281	795,413	233,924	—	12,355	246,279
STRATFORD BOROUGH	61500	Camden	4,180,540	179,002	9,023	212,907	120,875	521,807	199,375	282,287	—	186,564	668,226	228,020	—	(54,743)	173,277
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—	—	—	310,461	310,461	—	—	—	3,446,288	3,446,288	—	—	(1,422,544)	(1,422,544)
VOORHEES TOWNSHIP	53100	Camden	25,765,555	1,103,229	55,611	1,312,191	5,713,805	8,184,836	1,228,788	1,739,792	—	320,299	3,288,879	1,405,336	—	2,679,810	4,085,146
WATERFORD TOWNSHIP	53200	Camden	5,951,722	254,841	12,846	303,110	327,141	897,938	283,844	401,884	—	269,783	955,511	324,626	—	128,639	453,265
WINSLOW TOWNSHIP	53500	Camden	25,619,959	1,096,995	55,297	1,304,776	1,085,616	3,542,684	1,221,845	1,729,961	—	177,141	3,128,947	1,397,395	—	294,009	1,691,404
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	5,945,248	254,564	12,832	302,780	645,351	1,215,527	283,536	401,447	—	—	684,983	324,273	(14,951)	436,960	746,282
WOODLYNNE BOROUGH	51400	Camden	939,810	40,241	2,028	47,863	297,738	387,870	44,821	63,460	—	177,809	286,090	51,260	—	63,241	114,501
AVALON BOROUGH	57400	Cape May	4,914,156	210,414	10,606	250,269	291,791	763,080	234,362	331,823	—	330,932	897,117	268,034	—	(30,127)	237,907
CAPE MAY CITY	44400	Cape May	9,089,077	389,176	19,617	462,890	272,495	1,144,178	433,468	613,731	—	807,811	1,855,010	495,747	—	(155,462)	340,285
CAPE MAY COUNTY	70500	Cape May	35,374,211	1,514,653	76,350	1,801,542	1,872,103	5,264,648	1,687,036	2,388,607	—	3,678,455	7,754,098	1,929,423	66,248	(108,068)	1,887,603
LOWER TOWNSHIP	57600	Cape May	12,035,544	515,338	25,977	612,948	383,353	1,537,616	573,989	812,688	—	762,826	2,149,503	656,457	59,492	(21,397)	694,552
MIDDLE TOWNSHIP	57900	Cape May	13,844,715	592,803	29,882	705,085	229,883	1,557,653	660,270	934,850	—	668,844	2,263,964	755,135	—	2,827	757,962
NORTH WILDWOOD CITY	26000	Cape May	10,897,451	466,607	23,521	554,987	1,308,038	2,353,153	519,712	735,839	—	740,756	1,996,307	594,382	—	344,885	939,267
OCEAN CITY	20700	Cape May	41,222,359	1,765,059	88,972	2,099,377	1,487,284	5,440,692	1,965,941	2,783,497	—	357,081	5,106,519	2,248,400	—	85,094	2,333,494
SEA ISLE CITY	57700	Cape May	7,274,479	311,479	15,701	370,475	679,391	1,377,046	346,928	491,202	—	237,903	1,076,033	396,773	57,531	70,000	524,304
STONE HARBOR BOROUGH	57500	Cape May	5,076,643	217,372	10,957	258,544	1,437,622	1,924,495	242,111	342,795	—	145,321	730,227	276,896	—	206,501	483,397
WEST WILDWOOD BOROUGH	59200	Cape May	546,446	23,398	1,179	27,829	177,202	229,608	26,061	36,898	—	467,623	530,582	29,805	—	34,825	64,630
WILDWOOD CITY	34900	Cape May	18,578,075	795,476	40,098	946,146	803,394	2,585,114	886,009	1,254,465	—	—	2,140,474	1,013,308	13,549	436,576	1,463,433
WILDWOOD CREST BOROUGH	53700	Cape May	5,941,173	254,389	12,823	302,573	1,588,746	2,158,531	283,341	401,172	—	588,313	1,272,826	324,051	—	262,904	586,955
BRIDGETON CITY	36200	Cumberland	19,945,792	854,039	43,050	1,015,801	857,409	2,770,299	951,237	1,346,819	—	1,024,098	3,322,154	1,087,907	38,670	(341,742)	784,835
CUMBERLAND COUNTY	70600	Cumberland	24,189,486	1,035,745	52,209	1,231,925	179,657	2,499,536	1,153,624	1,633,370	—	8,274,906	11,061,900	1,319,372	91,266	(2,113,564)	(702,926)
CUMBERLAND COUNTY	70603	Cumberland	10,032,323	429,564	21,653	510,927	767,784	1,729,928	478,453	677,422	—	142,600	1,298,475	547,195	—	221,898	769,093
MILLVILLE CITY	22600	Cumberland	21,792,403	933,107	47,036	1,109,846	2,697,733	4,787,722	1,039,304	1,471,509	—	466,190	2,977,003	1,188,628	478	496,457	1,685,563
VINELAND CITY	26500	Cumberland	47,197,719	2,020,912	101,869	2,403,691	3,145,607	7,672,079	2,250,912	3,186,977	—	705,951	6,143,840	2,574,315	45,564	377,304	2,997,183
BELLEVILLE TOWNSHIP	35400	Essex	55,827,026	2,390,401	120,494	2,843,165	2,195,026	7,549,086	2,662,454	3,769,662	—	4,446,152	10,878,268	3,044,985	37,923	(747,600)	2,335,308
BLOOMFIELD TOWNSHIP	32700	Essex	62,282,018	2,666,791	134,427	3,171,905	2,147,889	8,121,012	2,970,300	4,205,529	—	4,777,201	11,953,030	3,397,061	49,291	451,409	3,897,761
CALDWELL BOROUGH	40800	Essex	7,100,580	304,033	15,326	361,619	591,414	1,272,392	338,635	479,459	—	842,865	1,660,959	387,288	—	(107,412)	279,876
CEDAR GROVE TOWNSHIP	28700	Essex	13,624,519	583,375	29,407	693,871	1,527,626	2,834,279	649,769	919,982	—	291,159	1,860,910	743,125	—	533,375	1,276,500
EAST ORANGE CITY	23800	Essex	105,298,242	4,508,660	227,271	5,362,640	4,579,606	14,678,177	5,021,792	7,110,154	—	2,658,937	14,790,883	5,743,304	1,110,939	(29,974)	6,824,269
ESSEX COUNTY	70700	Essex	273,731,007	11,720,614	590,809	13,940,604	—	26,252,027	13,054,542	18,483,401	—	19,999,521	51,537,464	14,930,166	165,649	(5,431,195)	9,664,620
ESSEX COUNTY COLLEGE	62700	Essex	822,358	35,212	1,775	41,881	135,806	214,674	39,219	55,529	—	601,539	696,287	44,854	—	(117,194)	(72,340)
ESSEX FELLS BOROUGH	27900	Essex	4,492,623	192,365	9,697	228,801	230,633	661,496	214,258	303,360	—	510,285	1,027,903	245,042	—	(16,199)	228,843
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	13,875,075	594,103	29,947	706,631	1,664,926	2,995,607	661,718	936,900	—	214,396	1,813,014	756,791	1,342	290,753	1,048,886
GLEN RIDGE BOROUGH	25500	Essex	7,269,341	311,259	15,690	370,214	401,410	1,098,573	346,683	490,855	—	307,067	1,144,605	396,493	—	51,029	447,522
IRVINGTON TOWNSHIP	29100	Essex	74,037,989	3,170,158	159,800	3,770,615	218,876	7,319,449	3,530,955	4,999,338	—	8,769,724	17,300,017	4,038,269	158,273	(2,687,121)	1,509,421
LIVINGSTON TOWNSHIP	36000	Essex	27,780,088	1,189,488	59,959	1,414,787	1,295,363	3,959,597	1,324,864	1,875,822	—	837,920	4,038,606	1,515,215	—	133,268	1,648,483
MAPLEWOOD TOWNSHIP	23900	Essex	36,409,594	1,558,986	78,585	1,854,272	1,856,045	5,347,888	1,736,415	2,458,520	—	440,778	4,635,713	1,985,896	2,852	421,140	2,409,888
MILLBURN TOWNSHIP	26300	Essex	36,012,072	1,541,965	77,727	1,834,027	2,005,222	5,458,941	1,717,456	2,431,678	—	1,443,640	5,592,774	1,964,214	213,614	267,794	2,445,622
MONTCLAIR TOWNSHIP	28300	Essex	64,700,970	2,770,366	139,647	3,295,098	405,983	6,611,094	3,085,662	4,368,866	—	2,346,671	9,801,199	3,528,998	2,848	47,543	3,579,389
NEWARK CITY	21101	Essex	299,308,603	12,815,794	646,014	15,243,222	1,381,394	30,086,424	14,274,366	20,210,502	—	29,021,785	63,506,653	16,325,250	166,648	(5,945,084)	10,546,814
NEWARK CITY	21102	Essex	210,742,414	9,023,568	454,857	10,732,714	6,218,365	26,429,504	10,050,543	14,230,162	—	3,803,844	28,084,549	11,494,566	49,651	937,214	12,481,431
NORTH CALDWELL BOROUGH	38000	Essex	5,973,343	255,767	12,893	304,211	369,937	942,808	284,875	403,344	—	126,465	814,684	325,805	—	52,904	378,709
NUTLEY TOWNSHIP	32500	Essex	36,876,660	1,578,985	79,593	1,878,059	2,285,544	5,822,181	1,758,690	2,490,058	—	961,014	5,209,762	2,011,371	—	458,996	2,470,367
ORANGE CITY	24900	Essex	59,693,374	2,555,951	128,839	3,040,071	6,171,626	11,896,487	2,846,844	4,030,733	—	2,573,511	9,451,088	3,255,868	36,162	2,350,340	5,642,370
ROSELAND BOROUGH	43600	Essex	8,379,863	358,809	18,087	426,771	792,203	1,595,870	399,645	565,842	—	1,236,141	2,201,628	457,065	—	(129,689)	327,376
SOUTH ORANGE VILLAGE	35600	Essex	23,819,354	1,019,897	51,411	1,213,075	2,149,611	4,433,994	1,135,972	1,608,377	—	4,410,620	7,154,969	1,299,184	18,776	(699,212)	618,748
VERONA TOWNSHIP	34200	Essex	11,626,809	497,837	25,095	592,131	1,032,684	2,147,747	554,496	785,088	—	364,841	1,704,425	634,163	14,347	436,346	1,084,856
WEST CALDWELL TOWNSHIP	36100	Essex	10,428,434	446,525	22,508	531,100	1,530,962	2,531,095	497,344	704,169	—	521,526	1,723,039	568,800	2,094	153,419	724,313
WEST ORANGE TOWNSHIP	24700	Essex	64,353,920	2,755,506	138,898	3,277,423	4,262,484	10,434,311	3,069,111	4,345,432	—	1,238,537	8,653,080	3,510,069	—	472,728	3,982,797
CLAYTON BOROUGH	64300	Gloucester	4,189,031	179,366	9,041	213,339	635,546	1,037,292	199,780	282,860	—	331,607	814,247	228,483	—	(48,105)	180,378
DEPTFORD TOWNSHIP	63000	Gloucester	18,497,276	792,016	39,924	942,031	1,115,912	2,889,883	882,156	1,249,009	—	1,055,333	3,186,498	1,008,901	—	(12,971)	995,930
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	3,704,651	158,626	7,996	188,671	55,142	410,435	176,679	250,153	—	69,575	496,407	202,064	—	4,709	206,773
EAST GREENWICH TOWNSHIP	59300	Gloucester	5,827,390	249,517	12,578	296,778	1,153,581	1,712,454	277,915	393,488	—	29,034	700,437	317,845	—	295,525	613,370
ELK TOWNSHIP	60900	Gloucester	3,039,176	130,131	6,560	154,780	497,728	789,199	144,942	205,217	—	183,493	533,652	165,766	4,591	(1,377)	168,980
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	8,410,688	360,129	18,153	428,340	998,639	1,805,261	401,115	567,923	—	114,218	1,083,256	458,746	—	621,630	1,080,376
GLASSBORO BOROUGH	45201	Gloucester	15,404,872	659,606	33,249	784,541	1,464,622	2,942,018	734,676	1,040,198	—	163,698	1,938,572	840,231	1,959	476,923	1,319,113
GLASSBORO BOROUGH	45202	Gloucester	2,460,585	105,357	5,311	125,313	682,540	918,521	117,348	166,148	—	40,286	323,782	134,208	8,549	244,315	387,072
GLOUCESTER COUNTY	70800	Gloucester	30,428,997	1,302,909	65,676	1,549,691	335,897	3,254,173	1,451,193	2,054,686	—	3,318,490	6,824,369	1,659,695	242,786	(823,225)	1,079,256
GLOUCESTER COUNTY	70803	Gloucester	12,523,045	536,212	27,029	637,775	1,442,377	2,643,393	597,238	845,606	—	997,708	2,440,552	683,047	542	312,576	996,165
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	5,511,713	236,001	11,896	280,701	714,020	1,242,618	262,860	372,173	—	164,994	800,027	300,627	10,115	59,432	370,174
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	6,906,272	295,713	14,906	351,723	1,264,360	1,926,702	329,368	466,339	—	146,262	941,969	376,690	—	467,864	844,554

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, 2023

				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
LOGAN TOWNSHIP	57000	Gloucester	6,150,877	263,368	13,276	313,253	785,278	1,375,175	293,342	415,332	—	421,805	1,130,479	335,489	—	51,085	386,574
MANTUA TOWNSHIP	68400	Gloucester	9,094,173	389,394	19,628	463,149	652,065	1,524,236	433,711	614,075	—	405,802	1,453,588	496,025	1,207	259,838	757,070
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	18,158,849	777,526	39,193	924,796	210,236	1,951,751	866,016	1,226,157	—	1,947,845	4,040,018	990,442	—	(703,721)	286,721
NEWFIELD BOROUGH	74700	Gloucester	—	—	—	—	—	—	—	—	—	282,290	282,290	—	—	(307,227)	(307,227)
PAULSBORO BOROUGH	39100	Gloucester	4,741,884	203,038	10,235	241,495	980,843	1,435,611	226,146	320,191	—	643,797	1,190,134	258,638	—	33,082	291,720
PITMAN BOROUGH	41200	Gloucester	4,741,096	203,004	10,233	241,455	593,339	1,048,031	226,108	320,138	—	266,794	813,040	258,595	—	136,560	395,155
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—	—	—	55,623	55,623	—	—	—	769,301	769,301	—	—	(213,873)	(213,873)
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	23,712,875	1,015,338	51,181	1,207,652	1,437,369	3,711,540	1,130,894	1,601,187	—	268,259	3,000,340	1,293,376	—	151,610	1,444,986
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	7,165,286	306,803	15,465	364,914	1,141,589	1,828,771	341,721	483,828	—	—	825,549	390,818	—	482,877	873,695
WENONAH BOROUGH	73900	Gloucester	—	—	—	—	—	—	—	—	—	376,949	376,949	—	—	(361,408)	(361,408)
WEST DEPTFORD TOWNSHIP	47900	Gloucester	$ 12,552,401	537,469	27,093	639,270	304,678	1,508,510	598,638	847,588	—	424,984	1,871,210	684,648	—	(71,223)	613,425
WESTVILLE BOROUGH	22700	Gloucester	3,120,731	133,623	6,736	158,933	313,639	612,931	148,831	210,724	—	125,723	485,278	170,215	—	57,475	227,690
WOODBURY CITY	24000	Gloucester	8,575,548	367,188	18,509	436,736	85,638	908,071	408,978	579,055	—	193,409	1,181,442	467,738	1,298	(96,183)	372,853
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	1,122,307	48,055	2,422	57,157	33,887	141,521	53,524	75,783	—	666,410	795,717	61,214	—	(172,060)	(110,846)
WOOLWICH TOWNSHIP	74200	Gloucester	7,022,727	300,699	15,158	357,654	1,136,999	1,810,510	334,922	474,202	—	420,418	1,229,542	383,042	—	408,845	791,887
BAYONNE CITY	20300	Hudson	123,962,785	5,307,838	267,556	6,313,190	10,072,582	21,961,166	5,911,925	8,370,458	—	12,707,331	26,989,714	6,761,327	—	(2,701,962)	4,059,365
EAST NEWARK BOROUGH	34700	Hudson	1,602,064	68,597	3,458	81,590	199,858	353,503	76,404	108,178	—	481,763	666,345	87,382	63,694	(60,221)	90,855
GUTTENBERG TOWN	25600	Hudson	6,761,398	289,510	14,593	344,345	883,488	1,531,936	322,459	456,556	—	511,479	1,290,494	368,788	—	(7,865)	360,923
HARRISON TOWN (HUDSON)	31800	Hudson	24,373,726	1,043,634	52,607	1,241,308	2,055,934	4,393,483	1,162,411	1,645,811	—	1,602,873	4,411,095	1,329,421	—	287,810	1,617,231
HOBOKEN CITY	23301	Hudson	54,650,811	2,340,038	117,956	2,783,262	7,991,920	13,233,176	2,606,359	3,690,239	—	1,350,925	7,647,523	2,980,830	610,486	1,967,715	5,559,031
HOBOKEN CITY	23302	Hudson	52,996,798	2,269,217	114,386	2,699,027	8,243,309	13,325,939	2,527,477	3,578,554	—	619,840	6,725,871	2,890,615	—	2,212,257	5,102,872
HUDSON COUNTY	70900	Hudson	142,697,413	6,110,018	307,992	7,267,310	12,477,067	26,162,387	6,805,401	9,635,495	—	13,883,446	30,324,342	7,783,173	708,069	1,437,789	9,929,031
HUDSON COUNTY	70903	Hudson	30,421,361	1,302,582	65,660	1,549,302	4,305,792	7,223,336	1,450,829	2,054,171	—	—	3,505,000	1,659,279	—	1,274,362	2,933,641
JERSEY CITY	38101	Hudson	275,622,047	11,801,583	594,890	14,036,911	6,202,245	32,635,629	13,144,727	18,611,091	—	7,525,193	39,281,011	15,033,309	—	(3,832,569)	11,200,740
JERSEY CITY FIRE DEPT.	38102	Hudson	217,647,574	9,319,233	469,761	11,084,380	20,004,607	40,877,981	10,379,858	14,696,425	—	2,304,232	27,380,515	11,871,195	24,114	1,403,636	13,298,945
KEARNY TOWN	31900	Hudson	62,374,495	2,670,751	134,626	3,176,615	933,250	6,915,242	2,974,710	4,211,773	—	3,251,569	10,438,052	3,402,105	325,686	(1,346,039)	2,381,752
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	295,052	12,634	637	15,026	59,869	88,166	14,071	19,923	—	2,114	36,108	16,093	—	13,113	29,206
NORTH BERGEN TOWNSHIP	23701	Hudson	39,308,768	1,683,123	84,842	2,001,921	3,528,960	7,298,846	1,874,680	2,654,284	—	818,253	5,347,217	2,144,026	—	611,123	2,755,149
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	101,185,197	4,332,548	218,393	5,153,171	8,678,260	18,382,372	4,825,636	6,832,425	—	2,667,661	14,325,722	5,518,965	327,209	1,376,044	7,222,218
SECAUCUS TOWN	24600	Hudson	25,782,544	1,103,957	55,648	1,313,056	3,431,057	5,903,718	1,229,599	1,740,940	—	929,821	3,900,360	1,406,263	59,527	954,499	2,420,289
UNION CITY	22400	Hudson	60,532,017	2,591,860	130,649	3,082,781	1,281,138	7,086,428	2,886,840	4,087,362	—	1,755,792	8,729,994	3,301,610	—	327,214	3,628,824
WEEHAWKEN TOWNSHIP	27700	Hudson	19,124,480	818,872	41,277	973,974	1,109,370	2,943,493	912,068	1,291,361	—	46,844	2,250,273	1,043,110	—	263,840	1,306,950
WEST NEW YORK TOWN	23000	Hudson	43,455,918	1,860,695	93,793	2,213,128	4,079,650	8,247,266	2,072,462	2,934,316	—	423,250	5,430,028	2,370,225	21,903	1,058,861	3,450,989
CLINTON TOWN	64500	Hunterdon	3,091,723	132,381	6,673	157,456	248,192	544,702	147,448	208,765	—	192,104	548,317	168,632	—	85,799	254,431
CLINTON TOWNSHIP	64600	Hunterdon	7,510,145	321,569	16,210	382,477	538,253	1,258,509	358,167	507,115	—	316,249	1,181,531	409,627	—	19,085	428,712
DELAWARE TOWNSHIP	64800	Hunterdon	2,016,493	86,342	4,352	102,696	117,882	311,272	96,169	136,162	—	121,549	353,880	109,986	—	19,036	129,022
FLEMINGTON BOROUGH	65300	Hunterdon	4,855,078	207,885	10,479	247,260	537,573	1,003,197	231,544	327,834	—	—	559,378	264,812	—	192,240	457,052
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	1,559,328	66,767	3,366	79,414	350,374	499,921	74,366	105,292	—	244,023	423,681	85,051	—	3,086	88,137
FRENCHTOWN BOROUGH	65500	Hunterdon	535,109	22,912	1,155	27,252	333,184	384,503	25,520	36,133	—	147,612	209,265	29,187	—	(18,459)	10,728
HIGH BRIDGE BOROUGH	67000	Hunterdon	2,571,023	110,086	5,549	130,937	235,910	482,482	122,615	173,606	—	35,458	331,679	140,232	—	50,349	190,581
HOLLAND TOWNSHIP	67100	Hunterdon	1,751,719	75,005	3,781	89,212	166,121	334,119	83,541	118,283	—	52,246	254,070	95,544	—	11,766	107,310
HUNTERDON COUNTY	71000	Hunterdon	6,031,127	258,241	13,017	307,154	602,389	1,180,801	287,631	407,246	—	532,611	1,227,488	328,957	7,657	403,034	739,648
HUNTERDON COUNTY	71003	Hunterdon	5,402,396	231,320	11,660	275,134	1,116,098	1,634,212	257,646	364,791	—	415,916	1,038,353	294,664	50,667	(21,594)	323,737
LAMBERTVILLE CITY	67700	Hunterdon	2,443,388	104,621	5,274	124,437	280,411	514,743	116,528	164,987	—	50,862	332,377	133,270	—	73,137	206,407
LEBANON TOWNSHIP	54300	Hunterdon	2,762,027	118,264	5,961	140,665	386,654	651,544	131,724	186,503	—	290,159	608,386	150,650	—	42,292	192,942
RARITAN TOWNSHIP	61200	Hunterdon	10,870,825	465,467	23,463	553,631	879,059	1,921,620	518,442	734,041	—	742,185	1,994,668	592,930	—	(30,789)	562,141
READINGTON TOWNSHIP	72400	Hunterdon	8,109,569	347,236	17,503	413,005	586,292	1,364,036	386,755	547,590	—	686,947	1,621,292	442,322	35,826	81,836	559,984
TEWKSBURY TOWNSHIP	73300	Hunterdon	3,597,732	154,048	7,765	183,226	927,208	1,272,247	171,580	242,933	—	92,085	506,598	196,232	—	219,233	415,465
WEST AMWELL TOWNSHIP	74000	Hunterdon	1,335,821	57,197	2,883	68,031	161,110	289,221	63,707	90,200	—	334,170	488,077	72,860	—	(74,070)	(1,210)
EAST WINDSOR TOWNSHIP	50800	Mercer	13,845,221	592,825	29,883	705,111	1,154,853	2,482,672	660,294	934,884	—	1,449,991	3,045,169	755,163	—	(378,911)	376,252
EWING TOWNSHIP	43100	Mercer	28,273,449	1,210,612	61,024	1,439,913	600,881	3,312,430	1,348,393	1,909,135	—	2,084,672	5,342,200	1,542,125	177,339	(126,841)	1,592,623
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	103,953,059	4,451,062	224,367	5,294,133	41,966,834	51,936,396	4,957,639	7,019,322	—	2,613,151	14,590,112	5,669,933	21,325	7,020,507	12,711,765
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	—	—	—	—	1,185,698	1,185,698	—	—	—	6,172,135	6,172,135	—	—	(835,799)	(835,799)
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	—	—	—	—	799,656	799,656	—	—	—	6,249,237	6,249,237	—	—	(899,501)	(899,501)
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	—	—	—	—	696,090	696,090	—	—	—	4,506,602	4,506,602	—	—	(539,049)	(539,049)
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	—	—	—	—	986,835	986,835	—	—	—	3,175,063	3,175,063	—	—	(156,129)	(156,129)
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	—	—	—	—	1,123,024	1,123,024	—	—	—	4,756,489	4,756,489	—	—	(396,892)	(396,892)
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	—	—	—	—	325,684	325,684	—	—	—	5,206,325	5,206,325	—	—	(806,012)	(806,012)
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	—	—	—	—	1,110,195	1,110,195	—	—	—	3,298,053	3,298,053	—	—	(79,213)	(79,213)
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	—	—	—	—	802,320	802,320	—	—	—	5,075,787	5,075,787	—	—	(634,484)	(634,484)
HIGHTSTOWN BOROUGH	24100	Mercer	4,252,749	182,094	9,179	216,584	578,158	986,015	202,818	287,162	—	168,934	658,914	231,959	—	201,982	433,941
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	9,369,546	401,185	20,223	477,173	187,500	1,086,081	446,844	632,669	—	527,533	1,607,046	511,045	343	(162,184)	349,204
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	3,124,424	133,782	6,744	159,121	186,902	486,549	149,007	210,974	—	103,286	463,267	170,416	64,327	129,527	364,270
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	18,660,227	798,994	40,275	950,330	628,008	2,417,607	889,927	1,260,012	—	1,929,518	4,079,457	1,017,789	3,430	(306,836)	714,383
MERCER COUNTY	71100	Mercer	68,825,752	2,946,981	148,550	3,505,165	1,982,550	8,583,246	3,282,378	4,647,387	—	13,983,133	21,912,898	3,753,977	—	(2,947,453)	806,524
MERCER COUNTY	71103	Mercer	19,766,051	846,343	42,662	1,006,648	3,025,290	4,920,943	942,665	1,334,682	—	1,195,856	3,473,203	1,078,104	39,628	443,932	1,561,664
PENNINGTON BOROUGH	69800	Mercer	1,499,486	64,205	3,236	76,366	410,270	554,077	71,512	101,251	—	—	172,763	81,787	—	110,629	192,416
PRINCETON	86001	Mercer	20,435,750	875,018	44,108	1,040,754	738,445	2,698,325	974,604	1,379,903	—	496,670	2,851,177	1,114,631	—	169,942	1,284,573
PRINCETON BOROUGH	20500	Mercer	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
PRINCETON TOWNSHIP	25200	Mercer	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
ROBBINSVILLE TOWNSHIP	73700	Mercer	14,787,604	633,176	31,917	753,105	1,162,373	2,580,571	705,237	998,518	—	—	1,703,755	806,563	9,392	516,875	1,332,830
TRENTON CITY	33401	Mercer	71,376,963	3,056,219	154,057	3,635,094	99,289	6,944,659	3,404,048	4,819,655	—	9,081,697	17,305,400	3,893,128	—	(2,344,388)	1,548,740
TRENTON CITY	33402	Mercer	59,706,795	2,556,525	128,868	3,040,754	—	5,726,147	2,847,484	4,031,639	—	8,472,893	15,352,016	3,256,600	—	(3,484,525)	(227,925)
WEST WINDSOR TOWNSHIP	49700	Mercer	21,158,186	905,951	45,667	1,077,546	774,589	2,803,753	1,009,058	1,428,685	—	316,721	2,754,464	1,154,035	—	463,634	1,617,669
CARTERET BOROUGH	21400	Middlesex	29,281,043	1,253,756	63,199	1,491,228	2,989,512	5,797,695	1,396,446	1,977,172	—	26,063	3,399,681	1,597,082	—	915,648	2,512,730
CRANBURY TOWNSHIP	64700	Middlesex	6,029,525	258,172	13,014	307,072	729,078	1,307,336	287,555	407,137	—	722,186	1,416,878	328,870	—	156,415	485,285
DUNELLEN BOROUGH	26100	Middlesex	5,603,426	239,928	12,094	285,372	643,861	1,181,255	267,234	378,366	—	68,718	714,318	305,629	—	98,270	403,899
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	34,253,423	1,466,663	73,931	1,744,462	1,578,041	4,863,097	1,633,584	2,312,927	—	966,334	4,912,845	1,868,292	—	310,081	2,178,373
EDISON TOWNSHIP	31701	Middlesex	75,528,761	3,233,990	163,018	3,846,537	2,913,258	10,156,803	3,602,052	5,100,001	—	1,057,470	9,759,523	4,119,581	—	829,789	4,949,370
EDISON TOWNSHIP	31702	Middlesex	49,265,555	2,109,452	106,332	2,509,002	2,946,934	7,671,720	2,349,530	3,326,605	—	1,018,621	6,694,756	2,687,101	—	309,550	2,996,651
HELMETTA BOROUGH	66900	Middlesex	—	—	—	—	—	—	—	—	—	350,265	350,265	—	—	(284,524)	(284,524)
HIGHLAND PARK BOROUGH	21900	Middlesex	9,395,799	402,309	20,279	478,510	917,361	1,818,459	448,096	634,442	—	434,389	1,516,927	512,477	—	(113,437)	399,040
JAMESBURG BOROUGH	53600	Middlesex	5,036,812	215,666	10,871	256,515	387,553	870,605	240,211	340,105	—	231,484	811,800	274,724	—	16,914	291,638
METUCHEN BOROUGH	22800	Middlesex	9,828,396	420,832	21,213	500,542	670,072	1,612,659	468,727	663,652	—	11,866	1,144,245	536,072	21,871	248,121	806,064
MIDDLESEX BOROUGH	36900	Middlesex	9,101,220	389,696	19,644	463,508	578,856	1,451,704	434,047	614,550	—	1,385,772	2,434,369	496,410	39,912	167,944	704,266

(Continued)

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2023

				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
MIDDLESEX COUNTY	71200	Middlesex	99,218,072	4,248,319	214,148	5,052,989	702,451	10,217,907	4,731,822	6,699,597	—	4,999,584	16,431,003	5,411,672	318,178	155,779	5,885,629
MIDDLESEX COUNTY	71203	Middlesex	19,290,012	825,960	41,635	982,404	3,108,794	4,958,793	919,962	1,302,538	—	217,979	2,440,479	1,052,139	12,472	1,028,194	2,092,805
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	3,079,680	131,866	6,647	156,842	231,841	527,196	146,873	207,952	—	309,690	664,515	167,976	5,146	4,868	177,990
MILLTOWN BOROUGH	58500	Middlesex	5,416,273	231,914	11,690	275,841	140,281	659,726	258,308	365,728	—	92,970	717,006	295,421	—	48,675	344,096
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	26,513,098	1,135,238	57,225	1,350,262	2,787,949	5,330,674	1,264,440	1,790,269	—	308,964	3,363,673	1,446,109	—	1,137,212	2,583,321
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	487,675	20,881	1,053	24,836	27,242	74,012	23,258	32,930	—	9,899	66,087	26,599	—	95,333	121,932
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	5,735,261	245,572	12,379	292,086	960,164	1,510,201	273,521	387,268	—	—	660,789	312,820	—	382,326	695,146
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	7,173,619	307,160	15,483	365,339	832,867	1,520,849	342,118	484,391	—	148,314	974,823	391,272	—	161,043	552,315
NEW BRUNSWICK CITY	33700	Middlesex	83,526,489	3,576,437	180,280	4,253,846	211,184	8,221,747	3,983,473	5,640,039	—	5,914,800	15,538,312	4,555,803	75,370	(964,626)	3,666,547
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	36,342,149	1,556,098	78,439	1,850,837	3,098,902	6,584,276	1,733,198	2,453,966	—	1,419,774	5,606,938	1,982,217	—	911,663	2,893,880
OLD BRIDGE TOWNSHIP	47100	Middlesex	32,927,072	1,409,871	71,068	1,676,914	1,109,749	4,267,602	1,570,329	2,223,366	—	801,722	4,595,417	1,795,948	—	126,414	1,922,362
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	1,399,182	59,910	3,020	71,258	342,686	476,874	66,729	94,478	—	—	161,207	76,316	—	101,673	177,989
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	323,885	13,868	699	16,495	304,808	335,870	15,446	21,870	—	142,778	180,094	17,666	—	73,500	91,166
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	$ —	—	—	—	—	—	—	—	—	83,140	83,140	—	—	(90,689)	(90,689)
PERTH AMBOY CITY	24500	Middlesex	53,854,788	2,305,954	116,238	2,742,723	2,581,060	7,745,975	2,568,396	3,636,489	—	996,113	7,200,998	2,937,413	138,356	789,647	3,865,416
PISCATAWAY TOWNSHIP	37700	Middlesex	30,390,228	1,301,249	65,593	1,547,717	1,337,437	4,251,996	1,449,344	2,052,069	—	1,331,720	4,833,133	1,657,581	—	(525,594)	1,131,987
PLAINSBORO TOWNSHIP	56200	Middlesex	13,110,949	561,385	28,298	667,716	1,148,582	2,405,981	625,276	885,303	—	572,899	2,083,478	715,113	—	213,650	928,763
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	967,108	41,410	2,087	49,253	237,184	329,934	46,122	65,303	—	56,360	167,785	52,749	25,742	(17,521)	60,970
SAYREVILLE BOROUGH	40700	Middlesex	34,127,124	1,461,255	73,658	1,738,030	3,638,916	6,911,859	1,627,561	2,304,399	—	1,037,413	4,969,373	1,861,403	—	(169,475)	1,691,928
SOUTH AMBOY CITY	27600	Middlesex	10,572,063	452,675	22,818	538,415	1,556,741	2,570,649	504,194	713,868	—	31,023	1,249,085	576,634	—	530,783	1,107,417
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	32,962,812	1,411,402	71,145	1,678,734	3,653,138	6,814,419	1,572,034	2,225,780	—	—	3,797,814	1,797,897	—	1,233,978	3,031,875
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	22,649,895	969,823	48,886	1,153,516	2,140,759	4,312,984	1,080,199	1,529,411	—	406,093	3,015,703	1,235,398	—	779,907	2,015,305
SOUTH RIVER BOROUGH	39400	Middlesex	10,488,932	449,115	22,639	534,181	224,709	1,230,644	500,229	708,254	—	671,426	1,879,909	572,100	—	187,950	760,050
SPOTSWOOD BOROUGH	51500	Middlesex	6,489,544	277,869	14,007	330,500	787,135	1,409,511	309,494	438,200	—	908,359	1,656,053	353,961	—	25,057	379,018
WOODBRIDGE TOWNSHIP	32400	Middlesex	75,188,026	3,219,401	162,282	3,829,184	4,203,000	11,413,867	3,585,802	5,076,993	—	571,106	9,233,901	4,100,996	—	1,517,577	5,618,573
WOODBRIDGE TWP FIRE DISTRICT 1	45800	Middlesex	10,798,923	462,388	23,308	549,969	1,327,710	2,363,375	515,013	729,186	—	—	1,244,199	589,008	—	392,854	981,862
WOODBRIDGE TWP FIRE DISTRICT 2	78500	Middlesex	2,835,921	121,428	6,121	144,428	361,473	633,450	135,248	191,493	—	66,913	393,654	154,680	—	87,543	242,223
WOODBRIDGE TWP FIRE DISTRICT 5	86402	Middlesex	1,740,813	74,538	3,757	88,656	1,582,548	1,749,499	83,021	117,547	—	—	200,568	94,950	2,244	306,695	403,889
WOODBRIDGE TWP FIRE DISTRICT 7	45900	Middlesex	2,800,273	119,902	6,044	142,613	644,612	913,171	133,548	189,086	—	—	322,634	152,736	—	203,618	356,354
ABERDEEN TOWNSHIP	46400	Monmouth	12,647,011	541,520	27,297	644,088	361,145	1,574,050	603,150	853,976	—	761,031	2,218,157	689,809	39,217	(270,152)	458,874
ALLENHURST BOROUGH	43300	Monmouth	2,823,098	120,879	6,093	143,775	289,752	560,499	134,637	190,627	—	178,803	504,067	153,981	—	(40,750)	113,231
ALLENTOWN BOROUGH	63100	Monmouth	1,119,908	47,952	2,417	57,035	261,750	369,154	53,410	75,621	—	325,829	454,860	61,083	—	(4,919)	56,164
ASBURY PARK CITY	33200	Monmouth	43,662,128	1,869,525	94,238	2,223,630	1,651,969	5,839,362	2,082,296	2,948,240	—	534,429	5,564,965	2,381,472	—	189,111	2,570,583
ATLANTIC HIGHLANDS	30500	Monmouth	4,376,915	187,411	9,447	222,908	290,734	710,500	208,740	295,547	—	483,450	987,737	238,731	—	(82,166)	156,565
AVON BY THE SEA	22300	Monmouth	3,262,044	139,674	7,041	166,130	181,682	494,527	155,571	220,266	—	396,618	772,455	177,922	—	(121,248)	56,674
BELMAR BOROUGH	39300	Monmouth	8,024,877	343,609	17,321	408,692	1,023,464	1,793,086	382,715	541,872	—	475,828	1,400,415	437,703	—	371,663	809,366
BRADLEY BEACH BOROUGH	40900	Monmouth	6,793,934	290,903	14,664	346,002	685,591	1,337,160	324,010	458,753	—	368,707	1,151,470	370,563	—	88,124	458,687
BRIELLE BOROUGH	50000	Monmouth	6,661,235	285,221	14,377	339,244	1,130,430	1,769,272	317,682	449,793	—	151,490	918,965	363,325	—	282,920	646,245
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	3,041,816	130,244	6,565	154,914	—	291,723	145,068	205,395	—	384,488	734,951	165,910	14,169	(169,867)	10,212
COLTS NECK TOWNSHIP	62000	Monmouth	6,271,847	268,548	13,537	319,413	445,672	1,047,170	299,111	423,500	—	175,177	897,788	342,087	23,809	58,941	424,837
DEAL BOROUGH	27100	Monmouth	7,878,634	337,347	17,005	401,244	832,361	1,587,957	375,741	531,997	—	137,808	1,045,546	429,726	—	227,373	657,099
EATONTOWN BOROUGH	30300	Monmouth	15,799,489	676,503	34,101	804,638	1,063,103	2,578,345	753,495	1,066,844	—	102,218	1,922,557	861,755	—	197,712	1,059,467
ENGLISHTOWN BOROUGH	44800	Monmouth	1,438,374	61,588	3,105	73,254	295,547	433,494	68,598	97,125	—	308,730	474,453	78,454	5,753	(35,203)	49,004
FAIR HAVEN BOROUGH	42100	Monmouth	4,554,723	195,024	9,831	231,963	192,425	629,243	217,220	307,553	—	118,075	642,848	248,429	15,303	587	264,319
FREEHOLD BOROUGH	22000	Monmouth	10,012,794	428,728	21,611	509,933	479,549	1,439,821	477,521	676,103	—	285,468	1,439,092	546,130	—	6,893	553,023
FREEHOLD TOWNSHIP	56100	Monmouth	23,306,339	997,931	50,303	1,186,948	2,356,734	4,591,916	1,111,506	1,573,736	—	1,960,129	4,645,371	1,271,202	—	(330,874)	940,328
HAZLET TOWNSHIP	50500	Monmouth	12,907,718	552,683	27,859	657,366	653,805	1,891,713	615,584	871,580	—	817,685	2,304,849	704,028	—	(137,671)	566,357
HIGHLANDS BOROUGH	41800	Monmouth	4,287,434	183,579	9,254	218,351	304,150	715,334	204,473	289,505	—	65,054	559,032	233,850	—	14,026	247,876
HOLMDEL TOWNSHIP	58400	Monmouth	15,591,935	667,615	33,653	794,068	1,413,337	2,908,673	743,597	1,052,829	—	1,445,020	3,241,446	850,434	—	538,687	1,389,121
HOWELL TOWNSHIP	56000	Monmouth	33,350,880	1,428,018	71,983	1,698,497	384,429	3,582,927	1,590,541	2,251,984	—	983,399	4,825,924	1,819,064	1,002	59,873	1,879,939
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	245,966	10,532	531	12,527	66,832	90,422	11,730	16,609	—	119,177	147,516	13,416	—	(64,990)	(51,574)
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	400,261	17,138	864	20,385	148,412	186,799	19,089	27,027	—	106,236	152,352	21,832	—	15,479	37,311
KEANSBURG BOROUGH	26700	Monmouth	12,782,200	547,308	27,588	650,973	1,002,370	2,228,239	609,598	863,105	—	789,706	2,262,409	697,182	—	130,026	827,208
KEYPORT BOROUGH	39000	Monmouth	6,518,611	279,114	14,069	331,981	1,119,596	1,744,760	310,880	440,162	—	251,749	1,002,791	355,546	—	213,954	569,500
LAKE COMO BOROUGH	46300	Monmouth	—	—	—	—	—	—	—	—	—	—	—	—	—	(340,007)	(340,007)
LITTLE SILVER BOROUGH	40100	Monmouth	4,101,409	175,614	8,852	208,877	—	393,343	195,601	276,943	—	1,021,730	1,494,274	223,704	—	(239,326)	(15,622)
LONG BRANCH CITY	39900	Monmouth	35,698,354	1,528,532	77,050	1,818,050	1,134,138	4,557,770	1,702,495	2,410,494	—	2,906,489	7,019,478	1,947,103	10,262	(782,638)	1,174,727
MANALAPAN TOWNSHIP	51000	Monmouth	21,183,891	907,052	45,722	1,078,856	231,072	2,262,702	1,010,284	1,430,420	—	301,049	2,741,753	1,155,437	49,110	260,067	1,464,614
MANASQUAN BOROUGH	26400	Monmouth	5,794,697	248,117	12,507	295,113	398,876	954,613	276,356	391,281	—	246,548	914,185	316,061	—	(72,428)	243,633
MARLBORO TOWNSHIP	56300	Monmouth	22,728,279	973,179	49,056	1,157,508	462,645	2,642,388	1,083,937	1,534,703	—	1,534,321	4,152,961	1,239,673	164,097	(133,931)	1,269,839
MATAWAN BOROUGH	28600	Monmouth	7,604,664	325,616	16,414	387,291	424,313	1,153,634	362,675	513,497	—	608,753	1,484,925	414,783	616	20,015	435,414
MIDDLETOWN TOWNSHIP	37000	Monmouth	39,063,757	1,672,632	84,313	1,989,443	1,232,212	4,978,600	1,862,995	2,637,740	—	1,141,344	5,642,079	2,130,663	2,782	291,313	2,424,658
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	2,114,763	90,550	4,564	107,701	375,672	578,487	100,855	142,797	—	35,751	279,403	115,346	—	79,364	194,710
MONMOUTH BEACH BOROUGH	58000	Monmouth	3,507,836	150,199	7,571	178,647	385,660	722,077	167,293	236,863	—	96,108	500,264	191,329	—	134,542	325,871
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	146,910,306	6,290,405	317,085	7,481,865	295,740	14,385,095	7,006,318	9,919,966	—	5,913,516	22,839,800	8,012,958	76,509	(1,967,303)	6,122,164
NEPTUNE CITY BOROUGH	30200	Monmouth	5,943,148	254,474	12,827	302,673	497,492	1,067,466	283,435	401,305	—	132,069	816,809	324,158	—	57,859	382,017
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	890,019	38,109	1,921	45,327	244,195	329,552	42,446	60,098	—	406,899	509,443	48,544	—	10,038	58,582
NEPTUNE TOWNSHIP	20200	Monmouth	25,728,355	1,101,637	55,531	1,310,296	717,163	3,184,627	1,227,014	1,737,280	—	2,632,255	5,596,549	1,403,307	—	(228,375)	1,174,932
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	—	—	—	7,291	7,291	—	—	—	337,501	337,501	—	—	(76,314)	(76,314)
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	21,151,945	905,684	45,653	1,077,229	469,571	2,498,137	1,008,760	1,428,263	—	930,608	3,367,631	1,153,695	—	(110,951)	1,042,744
OCEANPORT BOROUGH	41400	Monmouth	4,554,988	195,035	9,831	231,977	567,442	1,004,285	217,233	307,571	—	377,967	902,771	248,444	—	132,865	381,309
RED BANK BOROUGH	23500	Monmouth	13,966,548	598,020	30,145	711,290	979,780	2,319,235	666,080	943,077	—	633,952	2,243,109	761,780	—	(50,096)	711,684
RUMSON BOROUGH	37600	Monmouth	5,301,170	226,986	11,442	269,979	268,829	777,236	252,819	357,956	—	1,053,425	1,664,200	289,143	—	(166,581)	122,562
SEA BRIGHT BORO	25900	Monmouth	3,630,019	155,430	7,835	184,870	239,659	587,794	173,120	245,113	—	188,476	606,709	197,993	—	919	198,912
SEA GIRT BOROUGH	37800	Monmouth	3,104,388	132,924	6,700	158,101	136,345	434,070	148,052	209,621	—	299,163	656,836	169,323	—	68,453	237,776
SHREWSBURY BOROUGH	44700	Monmouth	5,586,080	239,185	12,057	284,488	412,803	948,533	266,406	377,194	—	50,257	693,857	304,683	—	102,538	407,221
SPRING LAKE BOROUGH	35700	Monmouth	5,210,511	223,104	11,246	265,361	713,557	1,213,268	248,495	351,834	—	97,540	697,869	284,198	19,904	112,876	416,978
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	4,680,258	200,399	10,102	238,357	266,212	715,070	223,207	316,030	—	201,752	740,989	255,276	—	(687)	254,589
TINTON FALLS BOROUGH	50100	Monmouth	14,397,045	616,453	31,074	733,214	272,477	1,653,218	686,611	972,146	—	1,515,465	3,174,222	785,261	—	(94,755)	690,506
UNION BEACH BOROUGH	73500	Monmouth	5,266,942	225,520	11,368	268,235	753,553	1,258,676	251,186	355,645	—	452,579	1,059,410	287,276	—	278,720	565,996
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	663,358	28,404	1,432	33,784	514,278	577,898	31,636	44,793	—	475,862	552,291	36,182	395	(326)	36,251
WALL TOWNSHIP	51600	Monmouth	24,462,053	1,047,416	52,798	1,245,806	990,127	3,336,147	1,166,623	1,651,775	—	973,909	3,792,307	1,334,239	61,617	440,432	1,836,288
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	—	—	—	25,371	25,371	—	—	—	278,213	278,213	—	—	(61,298)	(61,298)
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	799,285	34,224	1,725	40,706	401,629	478,284	38,119	53,971	—	8,222	100,312	43,596	—	113,159	156,755
WEST LONG BRANCH BOROUGH	46600	Monmouth	7,287,775	312,048	15,730	371,153	294,282	993,213	347,562	492,099	—	230,489	1,070,150	397,499	—	25,088	422,587

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, 2023

				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
BOONTON TOWN	31500	Morris	7,519,972	321,990	16,231	382,978	892,573	1,613,772	358,636	507,778	—	585,666	1,452,080	410,163	11,142	4,029	425,334
BOONTON TOWNSHIP	57200	Morris	4,565,106	195,469	9,853	232,492	289,001	726,815	217,715	308,254	—	75,245	601,214	248,996	—	85,681	334,677
BUTLER BOROUGH	61300	Morris	5,521,142	236,404	11,917	281,181	307,236	836,738	263,309	372,809	—	381,018	1,017,136	301,141	—	9,157	310,298
CHATHAM BOROUGH	38200	Morris	7,885,266	337,631	17,019	401,582	517,292	1,273,524	376,057	532,444	—	375,038	1,283,539	430,088	—	20,106	450,194
CHATHAM TOWNSHIP	46500	Morris	7,943,124	340,109	17,144	404,526	994,993	1,756,774	378,817	536,351	—	275,893	1,191,061	433,243	—	82,212	515,455
CHESTER BOROUGH	64100	Morris	—	—	—	—	—	—	—	—	—	—	—	—	—	(334,140)	(334,140)
CHESTER TOWNSHIP	52900	Morris	7,232,814	309,695	15,611	368,354	843,365	1,537,025	344,941	488,388	—	384,593	1,217,922	394,501	—	531,496	925,997
DENVILLE TOWNSHIP	30000	Morris	10,372,958	444,149	22,388	528,275	171,755	1,166,567	494,698	700,423	—	564,311	1,759,432	565,774	—	(317,720)	248,054
DOVER TOWN	35500	Morris	17,643,295	755,451	38,080	898,540	2,394,149	4,086,220	841,429	1,191,345	—	184,938	2,217,712	962,322	—	934,875	1,897,197
EAST HANOVER TOWNSHIP	31300	Morris	13,169,537	563,893	28,424	670,700	244,293	1,507,310	628,070	889,259	—	618,504	2,135,833	718,309	—	21,156	739,465
FLORHAM PARK BOROUGH	30100	Morris	11,728,051	502,172	25,313	597,287	293,705	1,418,477	559,324	791,924	—	457,325	1,808,573	639,686	—	(43,580)	596,106
HANOVER TOWNSHIP	29600	Morris	11,349,370	485,957	24,496	578,002	850,405	1,938,860	541,264	766,354	—	177,750	1,485,368	619,031	—	226,610	845,641
HANOVER TWP FIRE DISTRICT 2	66500	Morris	1,188,009	50,868	2,564	60,503	205,789	319,724	56,657	80,219	—	70,391	207,267	64,798	—	48,793	113,591
HANOVER TWP FIRE DISTRICT 3	66600	Morris	1,650,411	70,667	3,562	84,052	470,458	628,739	78,710	111,442	—	13,660	203,812	90,019	—	156,744	246,763
HARDING TOWNSHIP	52400	Morris	4,895,141	209,600	10,565	249,300	1,118,303	1,587,768	233,455	330,539	—	234,559	798,553	266,997	24,522	129,992	421,511
JEFFERSON TOWNSHIP	51100	Morris	13,004,636	556,832	28,069	662,302	796,305	2,043,508	620,206	878,125	—	267,631	1,765,962	709,315	6,639	(100,511)	615,443
KINNELON BOROUGH	58300	Morris	5,942,343	254,439	12,826	302,632	493,372	1,063,269	283,397	401,251	—	507,726	1,192,374	324,114	—	23,686	347,800
LINCOLN PARK BOROUGH	56800	Morris	$ 8,804,608	376,996	19,003	448,402	737,383	1,581,784	419,902	594,522	—	218,196	1,232,620	480,232	—	66,576	546,808
LONG HILL TOWNSHIP	57800	Morris	7,593,193	325,125	16,389	386,707	572,300	1,300,521	362,128	512,723	—	389,502	1,264,353	414,157	1,896	(55,295)	360,758
MADISON BOROUGH	30900	Morris	11,479,229	491,518	24,776	584,615	126,982	1,227,891	547,457	775,123	—	1,631,068	2,953,648	626,114	—	(234,014)	392,100
MENDHAM BOROUGH	53400	Morris	4,438,749	190,058	9,580	226,057	307,101	732,796	211,689	299,722	—	—	511,411	242,104	—	69,006	311,110
MENDHAM TOWNSHIP	53300	Morris	4,528,528	193,903	9,774	230,629	217,082	651,388	215,971	305,784	—	145,023	666,778	247,000	2,263	(14,761)	234,502
MONTVILLE TOWNSHIP	39700	Morris	15,714,665	672,870	33,918	800,318	1,821,357	3,328,463	749,450	1,061,116	—	716,352	2,526,918	857,128	51,213	266,932	1,175,273
MORRIS COUNTY	71400	Morris	57,303,430	2,453,618	123,681	2,918,355	5,027,233	10,522,887	2,732,865	3,869,355	—	142,983	6,745,203	3,125,513	27,633	1,312,549	4,465,695
MORRIS COUNTY	71403	Morris	18,182,985	778,559	39,245	926,025	1,144,413	2,888,242	867,167	1,227,787	—	1,095,098	3,190,052	991,758	—	(57,022)	934,736
MORRIS COUNTY_PARK COMMISSION	71404	Morris	—	—	—	—	384,279	384,279	—	—	—	6,350,453	6,350,453	—	29,518	(1,110,181)	(1,080,663)
MORRIS PLAINS BOROUGH	52500	Morris	5,499,537	235,479	11,870	280,081	422,897	950,327	262,279	371,351	—	270,881	904,511	299,962	51,329	147,617	498,908
MORRIS TOWNSHIP	51700	Morris	18,529,894	793,413	39,994	943,692	741,869	2,518,968	883,712	1,251,212	—	735,492	2,870,416	1,010,680	7,649	(120,691)	897,638
MORRISTOWN TOWN	32900	Morris	27,185,271	1,164,019	58,675	1,384,494	1,309,852	3,917,040	1,296,496	1,835,657	—	2,622,136	5,754,289	1,482,772	—	(182,773)	1,299,999
MOUNT ARLINGTON BOROUGH	68800	Morris	5,078,701	217,460	10,962	258,649	532,134	1,019,205	242,209	342,934	—	365,797	950,940	277,009	—	100,772	377,781
MOUNT OLIVE TOWNSHIP	47700	Morris	18,456,358	790,264	39,835	939,947	933,680	2,703,726	880,205	1,246,246	—	54,698	2,181,149	1,006,669	—	321,453	1,328,122
MOUNTAIN LAKES BOROUGH	42700	Morris	4,513,481	193,258	9,742	229,863	146,663	579,526	215,253	304,768	—	462,768	982,789	246,180	737	(7,450)	239,467
NETCONG BOROUGH	69100	Morris	3,584,552	153,483	7,737	182,554	815,997	1,159,771	170,951	242,043	—	92,986	505,980	195,513	—	214,321	409,834
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	38,703,983	1,657,227	83,537	1,971,121	1,957,748	5,669,633	1,845,837	2,613,446	—	3,383,919	7,843,202	2,111,039	—	237,270	2,348,309
PEQUANNOCK TOWNSHIP	46200	Morris	11,645,949	498,656	25,136	593,106	50,433	1,167,331	555,408	786,381	—	632,467	1,974,256	635,207	—	(174,153)	461,054
RANDOLPH TOWNSHIP	45500	Morris	10,962,945	469,411	23,662	558,322	119,307	1,170,702	522,835	740,261	—	816,570	2,079,666	597,954	—	(303,359)	294,595
RIVERDALE BOROUGH	72500	Morris	6,007,596	257,233	12,967	305,956	385,827	961,983	286,509	405,657	—	236,673	928,839	327,674	—	139,715	467,389
ROCKAWAY BOROUGH	39200	Morris	5,351,725	229,150	11,551	272,553	349,658	862,912	255,230	361,370	—	350,417	967,017	291,900	2,234	24,773	318,907
ROCKAWAY TOWNSHIP	41700	Morris	18,725,895	801,805	40,417	953,674	1,258,161	3,054,057	893,059	1,264,447	—	1,050,518	3,208,024	1,021,370	—	(190,987)	830,383
ROXBURY TOWNSHIP	46800	Morris	15,710,772	672,704	33,909	800,120	530,497	2,037,230	749,264	1,060,854	—	280,857	2,090,975	856,916	—	105,624	962,540
WASHINGTON TWP (MORRIS)	58100	Morris	10,003,423	428,327	21,591	509,455	554,275	1,513,648	477,075	675,471	—	288,979	1,441,525	545,619	—	152,135	697,754
WHARTON BOROUGH	42500	Morris	7,062,592	302,406	15,244	359,684	727,353	1,404,687	336,823	476,894	—	469,342	1,283,059	385,216	—	27,592	412,808
BARNEGAT TOWNSHIP	63300	Ocean	21,264,084	910,486	45,895	1,082,940	2,484,228	4,523,549	1,014,108	1,435,835	—	558,371	3,008,314	1,159,811	—	722,374	1,882,185
BAY HEAD BOROUGH	55600	Ocean	3,020,825	129,346	6,520	153,845	458,702	748,413	144,067	203,978	—	235,504	583,549	164,766	—	59,702	224,468
BEACH HAVEN BOROUGH	62100	Ocean	4,470,745	191,428	9,649	227,687	721,946	1,150,710	213,215	301,882	—	109,237	624,334	243,849	—	179,660	423,509
BEACHWOOD BOROUGH	63400	Ocean	6,232,357	266,857	13,452	317,402	755,919	1,353,630	297,228	420,833	—	575,219	1,293,280	339,933	—	255,563	595,496
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	23,488,513	1,005,731	50,696	1,196,226	2,050,665	4,303,318	1,120,194	1,586,037	—	—	2,706,231	1,281,139	—	689,696	1,970,835
BRICK TOWNSHIP	55500	Ocean	55,652,546	2,382,931	120,118	2,834,279	1,475,786	6,813,114	2,654,133	3,757,880	—	431,144	6,843,157	3,035,468	—	1,026,488	4,061,956
HARVEY CEDARS BOROUGH	66800	Ocean	2,578,368	110,401	5,565	131,311	431,959	679,236	122,965	174,102	—	463,792	760,859	140,632	—	17,710	158,342
ISLAND HEIGHTS BOROUGH	67400	Ocean	1,290,388	55,252	2,785	65,717	345,044	468,798	61,540	87,132	—	—	148,672	70,382	—	152,252	222,634
JACKSON BD FIRE DISTRICT 2	67500	Ocean	1,844,710	78,987	3,982	93,948	346,640	523,557	87,976	124,562	—	—	212,538	100,616	—	121,810	222,426
JACKSON TOWNSHIP	49800	Ocean	36,750,569	1,573,586	79,321	1,871,637	4,338,211	7,862,755	1,752,676	2,481,544	—	350,555	4,584,775	2,004,494	70	1,008,911	3,013,475
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	3,697,530	158,321	7,981	188,308	502,790	857,400	176,339	249,672	—	—	426,011	201,675	—	115,812	317,487
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	1,872,863	80,192	4,042	95,381	504,995	684,610	89,319	126,463	—	121,706	337,488	102,152	—	144,641	246,793
LACEY TOWNSHIP	51800	Ocean	17,370,869	743,786	37,492	884,665	1,221,914	2,887,857	828,436	1,172,950	—	679,612	2,680,998	947,463	226,079	198,987	1,372,529
LAKEHURST BOROUGH	52700	Ocean	1,785,151	76,437	3,853	90,914	368,416	539,620	85,136	120,540	—	213,166	418,842	97,368	—	87,967	185,335
LAKEWOOD TOWNSHIP	33800	Ocean	55,680,541	2,384,129	120,178	2,835,705	6,347,272	11,687,284	2,655,468	3,759,771	—	—	6,415,239	3,036,995	—	2,249,867	5,286,862
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	7,039,335	301,410	15,193	358,500	3,020,446	3,695,549	335,714	475,324	—	—	811,038	383,948	—	843,986	1,227,934
LAVALLETTE BOROUGH	67900	Ocean	3,478,612	148,947	7,508	177,159	106,454	440,068	165,899	234,890	—	439,050	839,839	189,735	29,642	(33,397)	185,980
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	15,824,439	677,571	34,155	805,909	1,144,524	2,662,159	754,685	1,068,529	—	457,594	2,280,808	863,116	—	316,557	1,179,673
LONG BEACH TOWNSHIP	55000	Ocean	13,717,386	587,351	29,607	698,601	574,005	1,889,564	654,198	926,252	—	92,117	1,672,567	748,190	—	97,572	845,762
MANCHESTER TOWNSHIP	54800	Ocean	28,723,973	1,229,903	61,996	1,462,858	3,220,557	5,975,314	1,369,879	1,939,556	—	149,046	3,458,481	1,566,698	—	944,573	2,511,271
MANTOLOKING BOROUGH	47400	Ocean	3,126,707	133,879	6,749	159,237	522,398	822,263	149,116	211,128	—	441,295	801,539	170,541	—	148,742	319,283
OCEAN COUNTY	71500	Ocean	88,327,477	3,782,006	190,642	4,498,351	3,209,018	11,680,017	4,212,437	5,964,221	—	2,365,793	12,542,451	4,817,664	207,120	1,510,504	6,535,288
OCEAN COUNTY	71503	Ocean	19,924,213	853,115	43,003	1,014,702	1,013,015	2,923,835	950,208	1,345,362	—	716,096	3,011,666	1,086,730	364	190,204	1,277,298
OCEAN GATE BOROUGH	69400	Ocean	3,108,530	133,101	6,709	158,312	1,245,839	1,543,961	148,249	209,900	—	49,396	407,545	169,549	—	291,496	461,045
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	6,817,804	291,925	14,715	347,218	629,313	1,283,171	325,149	460,365	—	636,860	1,422,374	371,865	2,049	263,667	637,581
PINE BEACH BOROUGH	69900	Ocean	1,170,504	50,119	2,526	59,612	75,122	187,379	55,823	79,037	—	230,324	365,184	63,843	—	75,572	139,415
PLUMSTED FIRE DISTRICT 1	85402	Ocean	1,891,737	81,000	4,083	96,343	126,891	308,317	90,219	127,738	—	247,124	465,081	103,181	—	(3,064)	100,117
PLUMSTED TOWNSHIP	72300	Ocean	2,004,466	85,827	4,326	102,084	415,591	607,828	95,595	135,349	—	568,136	799,080	109,330	—	75,598	184,928
POINT PLEASANT BEACH BOROUGH	46700	Ocean	7,802,640	334,093	16,841	397,374	310,691	1,058,999	372,117	526,865	—	324,788	1,223,770	425,581	—	(29,973)	395,608
POINT PLEASANT BOROUGH	54200	Ocean	12,799,032	548,029	27,625	651,830	851,191	2,078,675	610,400	864,241	—	362,428	1,837,069	698,100	—	193,027	891,127
SEASIDE HEIGHTS BOROUGH	54700	Ocean	9,325,706	399,308	20,128	474,941	1,225,959	2,120,336	444,753	629,709	—	184,224	1,258,686	508,654	—	58,477	567,131
SEASIDE PARK BOROUGH	55400	Ocean	4,264,012	182,576	9,203	217,158	353,166	762,103	203,356	287,923	—	312,494	803,773	232,573	—	(118,683)	113,890
SHIP BOTTOM BOROUGH	61600	Ocean	3,246,440	139,006	7,007	165,335	163,685	475,033	154,826	219,213	—	505,701	879,740	177,071	—	71,330	248,401
SOUTH TOMS RIVER BOROUGH	72700	Ocean	2,684,117	114,929	5,793	136,697	442,400	699,819	128,009	181,242	—	155,380	464,631	146,400	26,443	10,464	183,307
STAFFORD TOWNSHIP	56400	Ocean	20,885,942	894,294	45,079	1,063,682	1,498,730	3,501,785	996,074	1,410,302	—	1,399,647	3,806,023	1,139,186	—	178,328	1,317,514
SURF CITY BOROUGH	73100	Ocean	3,433,826	147,030	7,411	174,878	435,257	764,576	163,763	231,866	—	18,675	414,304	187,292	—	163,043	350,335
TOMS RIVER TOWNSHIP	48700	Ocean	62,727,164	2,685,852	135,387	3,194,576	818,077	6,833,892	2,991,529	4,235,587	—	1,523,584	8,750,700	3,421,341	—	705,361	4,126,702
TUCKERTON BOROUGH	73400	Ocean	3,400,171	145,588	7,339	173,164	602,320	928,411	162,158	229,593	—	—	391,751	185,456	—	227,267	412,723
BLOOMINGDALE BOROUGH	55700	Passaic	5,792,804	248,036	12,503	295,017	358,624	914,180	276,265	391,153	—	572,188	1,239,606	315,958	—	92,952	408,910
BOROUGH OF WOODLAND PARK	43000	Passaic	10,491,920	449,243	22,645	534,334	1,577,668	2,583,890	500,371	708,456	—	664,249	1,873,076	572,263	—	167,088	739,351
CLIFTON CITY	34800	Passaic	92,897,305	3,977,677	200,505	4,731,084	3,055,686	11,964,952	4,430,377	6,272,794	—	2,007,550	12,710,721	5,066,917	282,832	(1,327,464)	4,022,285
HALEDON BOROUGH	42000	Passaic	6,934,185	296,908	14,966	353,145	1,115,750	1,780,769	330,699	468,224	—	—	798,923	378,213	22,660	396,382	797,255
HAWTHORNE BOROUGH	28200	Passaic	12,356,840	529,095	26,670	629,311	1,322,212	2,507,288	589,312	834,383	—	341,785	1,765,480	673,982	—	86,446	760,428

(Continued)

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2023

				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
LITTLE FALLS TWP	41600	Passaic	11,255,042	481,918	24,292	573,198	1,305,823	2,385,231	536,766	759,985	—	35,384	1,332,135	613,886	—	794,129	1,408,015
NORTH HALEDON BOROUGH	41900	Passaic	9,329,532	399,472	20,136	475,135	1,509,806	2,404,549	444,936	629,967	—	499,079	1,573,982	508,863	2,674	373,289	884,826
PASSAIC CITY	22501	Passaic	53,175,411	2,276,865	114,771	2,708,123	3,115,929	8,215,688	2,535,995	3,590,614	—	1,413,303	7,539,912	2,900,357	—	421,455	3,321,812
PASSAIC CITY	22502	Passaic	33,119,139	1,418,095	71,483	1,686,695	697,456	3,873,729	1,579,489	2,236,336	—	1,067,176	4,883,001	1,806,424	118,019	(395,202)	1,529,241
PASSAIC COUNTY	71600	Passaic	141,759,496	6,069,858	305,968	7,219,544	1,268,698	14,864,068	6,760,670	9,572,163	—	6,122,528	22,455,361	7,732,016	103,633	511,638	8,347,287
PASSAIC COUNTY	71603	Passaic	19,645,752	841,192	42,402	1,000,521	943,083	2,827,198	936,928	1,326,559	—	4,163,429	6,426,916	1,071,542	—	(824,703)	246,839
PATERSON CITY	30701	Passaic	105,994,941	4,538,491	228,774	5,398,122	753,707	10,919,094	5,055,018	7,157,198	—	12,953,268	25,165,484	5,781,304	—	(3,408,546)	2,372,758
PATERSON CITY	30702	Passaic	107,706,281	4,611,767	232,468	5,485,277	6,623,902	16,953,414	5,136,634	7,272,755	—	13,259,872	25,669,261	5,874,645	—	(1,172,209)	4,702,436
POMPTON LAKES BOROUGH	40300	Passaic	7,290,979	312,185	15,736	371,316	1,109,285	1,808,522	347,715	492,316	—	134,377	974,408	397,673	—	254,669	652,342
PROSPECT PARK BOROUGH	43800	Passaic	6,462,147	276,696	13,948	329,105	621,854	1,241,603	308,187	436,350	—	720,554	1,465,091	352,466	—	123,007	475,473
RINGWOOD BOROUGH	44900	Passaic	8,316,261	356,086	17,949	423,531	852,641	1,650,207	396,612	561,547	—	710,468	1,668,627	453,596	—	174,911	628,507
TOTOWA BOROUGH	40000	Passaic	11,725,138	502,047	25,307	597,139	1,221,540	2,346,033	559,185	791,728	—	445,109	1,796,022	639,527	—	23,985	663,512
WANAQUE BOROUGH	40400	Passaic	7,857,586	336,446	16,959	400,172	—	753,577	374,737	530,575	—	933,474	1,838,786	428,578	—	(325,782)	102,796
WAYNE TOWNSHIP	29400	Passaic	44,834,052	1,919,704	96,768	2,283,313	—	4,299,785	2,138,187	3,027,373	—	3,914,054	9,079,614	2,445,393	—	(1,730,696)	714,697
WEST MILFORD TOWNSHIP	24200	Passaic	14,244,336	609,914	30,744	725,437	824,017	2,190,112	679,328	961,834	—	2,424,730	4,065,892	776,932	(20,653)	(725,498)	30,781
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	4,635,281	198,473	10,005	236,066	327,729	772,273	221,062	312,993	—	160,004	694,059	252,823	1,117	(69,334)	184,606
CARNEYS POINT TOWNSHIP	25700	Salem	5,475,061	234,431	11,817	278,834	507,744	1,032,826	261,112	369,698	—	350,862	981,672	298,627	—	68,083	366,710

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, 2023

				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
ELMER BOROUGH	65100	Salem	$ 181,966	7,791	393	9,267	102,588	120,039	8,678	12,287	—	—	20,965	9,925	600	41,661	52,186
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	3,314,690	141,928	7,154	168,811	330,273	648,166	158,081	223,821	—	200,079	581,981	180,794	—	30,246	211,040
PENNS GROVE BOROUGH	28500	Salem	2,475,417	105,992	5,343	126,068	103,858	341,261	118,055	167,150	—	854,992	1,140,197	135,017	—	(254,765)	(119,748)
PENNSVILLE TOWNSHIP	26800	Salem	5,878,334	251,699	12,688	299,372	310,337	874,096	280,344	396,928	—	808,649	1,485,921	320,623	—	(211,469)	109,154
SALEM CITY	20400	Salem	4,971,757	212,881	10,731	253,202	988,780	1,465,594	237,109	335,713	—	311,875	884,697	271,176	—	218,392	489,568
SALEM COUNTY	71700	Salem	36,575,616	1,566,095	78,943	1,862,727	3,164,359	6,672,124	1,744,332	2,469,731	—	1,325,261	5,539,324	1,994,951	22,165	1,118	2,018,234
SALEM COUNTY	71703	Salem	6,907,393	295,761	14,909	351,780	780,993	1,443,443	329,421	466,415	—	486,869	1,282,705	376,751	7,859	(159,060)	225,550
WOODSTOWN BOROUGH	48500	Salem	2,603,060	111,458	5,618	132,569	394,519	644,164	124,143	175,769	—	227,827	527,739	141,979	—	48,381	190,360
BEDMINSTER TOWNSHIP	42300	Somerset	5,201,962	222,738	11,228	264,926	263,328	762,220	248,087	351,257	—	454,342	1,053,686	283,732	1,168	46,527	331,427
BERNARDS TOWNSHIP	53000	Somerset	12,159,088	520,628	26,244	619,239	—	1,166,111	579,881	821,030	—	1,272,426	2,673,337	663,196	—	(389,210)	273,986
BERNARDSVILLE BORO	42200	Somerset	6,230,929	266,796	13,449	317,329	522,337	1,119,911	297,160	420,737	—	429,252	1,147,149	339,855	2,808	23,336	365,999
BOUND BROOK BOROUGH	43400	Somerset	8,787,236	376,252	18,966	447,517	751,805	1,594,540	419,073	593,349	—	409,567	1,421,989	479,284	—	146,867	626,151
BRANCHBURG TOWNSHIP	55800	Somerset	7,559,222	323,671	16,315	384,977	356,531	1,081,494	360,508	510,429	—	991,107	1,862,044	412,304	—	(312,346)	99,958
BRIDGEWATER TWP	59700	Somerset	23,974,710	1,026,549	51,746	1,220,987	577,160	2,876,442	1,143,381	1,618,867	—	924,456	3,686,704	1,307,658	12,161	(320,692)	999,127
FAR HILLS BOROUGH	65200	Somerset	2,066,483	88,483	4,460	105,242	399,535	597,720	98,553	139,537	—	88,628	326,718	112,713	1,035	112,616	226,364
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	34,200,611	1,464,402	73,817	1,741,772	—	3,279,991	1,631,066	2,309,361	—	2,552,657	6,493,084	1,865,411	—	(1,058,566)	806,845
GREEN BROOK TOWNSHIP	61900	Somerset	7,414,473	317,473	16,003	377,605	544,350	1,255,431	353,605	500,655	—	285,235	1,139,495	404,409	—	183,331	587,740
HILLSBOROUGH TOWNSHIP	51200	Somerset	19,279,994	825,531	41,613	981,894	1,087,354	2,936,392	919,485	1,301,862	—	1,002,173	3,223,520	1,051,593	1,166	13,211	1,065,970
MANVILLE BOROUGH	41000	Somerset	7,888,444	337,767	17,026	401,744	445,529	1,202,066	376,209	532,659	—	862,429	1,771,297	430,261	—	(285,832)	144,429
MONTGOMERY TOWNSHIP	68700	Somerset	10,832,289	463,817	23,380	551,668	773,631	1,812,496	516,604	731,439	—	210,823	1,458,866	590,828	—	194,663	785,491
NORTH PLAINFIELD BOROUGH	21300	Somerset	26,662,064	1,141,616	57,546	1,357,849	573,004	3,130,015	1,271,544	1,800,328	—	935,836	4,007,708	1,454,234	25,633	109,014	1,588,881
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	2,362,622	101,163	5,099	120,324	216,876	443,462	112,676	159,534	—	96,822	369,032	128,865	—	(9,126)	119,739
RARITAN BOROUGH	46100	Somerset	6,759,755	289,439	14,590	344,262	939,349	1,587,640	322,380	456,445	—	9,911	788,736	368,699	—	212,420	581,119
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	35,429,729	1,517,030	76,470	1,804,369	93,778	3,491,647	1,689,684	2,392,356	—	3,266,840	7,348,880	1,932,451	20,154	(1,073,254)	879,351
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	23,605,665	1,010,747	50,949	1,202,192	3,033,269	5,297,157	1,125,781	1,593,948	—	57,439	2,777,168	1,287,529	9,069	786,079	2,082,677
SOMERVILLE BOROUGH	21600	Somerset	12,471,702	534,013	26,918	635,160	1,037,888	2,233,979	594,790	842,139	—	20,000	1,456,929	680,247	—	284,183	964,430
SOUTH BOUND BROOK BOROUGH	48200	Somerset	3,362,066	143,957	7,257	171,224	431,916	754,354	160,341	227,020	—	1,184,088	1,571,449	183,378	—	(118,355)	65,023
WARREN TOWNSHIP	51300	Somerset	12,188,228	521,876	26,306	620,723	1,032,403	2,201,308	581,270	822,997	—	27,696	1,431,963	664,785	—	287,542	952,327
WATCHUNG BOROUGH	29800	Somerset	9,396,662	402,346	20,281	478,554	740,840	1,642,021	448,137	634,500	—	1,132,938	2,215,575	512,524	1,487	(177,982)	336,029
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	—	—	—	—	—	—	—	—	—	—	—	—	(686,576)	(686,576)
NJ TRANSIT CORPORATION	62300	Statewide	90,956,673	3,894,583	196,317	4,632,251	9,879,564	18,602,715	4,337,826	6,141,755	—	295,344	10,774,925	4,961,069	14,143	3,852,759	8,827,971
WATERFRONT COMM OF NY HARBOR	60600	Statewide	616,356	26,391	1,330	31,390	25,378	84,489	29,395	41,619	—	21,078	92,092	33,618	4,484	8,697	46,799
ANDOVER TOWNSHIP	63200	Sussex	3,927,154	168,153	8,476	200,003	271,395	648,027	187,290	265,177	—	210,525	662,992	214,200	—	75,505	289,705
BYRAM TOWNSHIP	55900	Sussex	4,768,286	204,168	10,292	242,840	89,571	546,871	227,405	321,974	—	634,839	1,184,218	260,078	—	(95,905)	164,173
FRANKLIN BOROUGH	65400	Sussex	4,505,762	192,928	9,725	229,470	553,618	985,741	214,885	304,247	—	233,469	752,601	245,759	—	84,797	330,556
HAMBURG BOROUGH	66000	Sussex	2,584,311	110,655	5,578	131,614	527,338	775,185	123,249	174,503	—	49,295	347,047	140,957	—	123,096	264,053
HARDYSTON TOWNSHIP	66700	Sussex	6,800,125	291,168	14,677	346,318	698,831	1,350,994	324,306	459,171	—	125,865	909,342	370,901	—	169,823	540,724
HOPATCONG BOROUGH	47800	Sussex	8,379,987	358,814	18,087	426,777	445,493	1,249,171	399,651	565,850	—	429,323	1,394,824	457,071	—	(9,661)	447,410
NEWTON TOWN	23600	Sussex	6,671,718	285,670	14,400	339,778	270,547	910,395	318,182	450,501	—	1,655,694	2,424,377	363,897	17,849	(459,659)	(77,913)
OGDENSBURG BOROUGH	69500	Sussex	1,822,907	78,053	3,934	92,837	200,909	375,733	86,936	123,090	—	71,158	281,184	99,427	—	(17,046)	82,381
SPARTA TOWNSHIP	47500	Sussex	12,692,503	543,468	27,395	646,405	1,360,974	2,578,242	605,320	857,048	—	140,684	1,603,052	692,290	92,187	101,984	886,461
STANHOPE BOROUGH	72900	Sussex	2,770,402	118,623	5,980	141,091	322,948	588,642	132,124	187,069	—	171,751	490,944	151,107	—	32,097	183,204
SUSSEX COUNTY	71903	Sussex	22,998,182	984,736	49,638	1,171,254	272,343	2,477,971	1,096,809	1,552,928	—	5,124,467	7,774,204	1,254,395	103,340	(1,637,357)	(279,622)
VERNON TOWNSHIP	54600	Sussex	11,608,890	497,069	25,056	591,219	917,641	2,030,985	553,641	783,878	—	14,951	1,352,470	633,186	—	302,878	936,064
BERKELEY HEIGHTS TOWNSHIP	49300	Union	9,548,641	408,854	20,609	486,294	1,054,930	1,970,687	455,385	644,762	—	641,653	1,741,800	520,813	—	95,096	615,909
CLARK TOWNSHIP	52600	Union	13,160,831	563,520	28,406	670,256	1,619,588	2,881,770	627,655	888,671	—	555,379	2,071,705	717,834	—	173,560	891,394
CRANFORD TOWNSHIP	25401	Union	17,766,556	760,728	38,346	904,817	1,684,535	3,388,426	847,307	1,199,668	—	1,025,248	3,072,223	969,045	19,933	235,547	1,224,525
CRANFORD TOWNSHIP	25402	Union	9,479,270	405,883	20,460	482,761	1,427,625	2,336,729	452,077	640,078	—	351,423	1,443,578	517,030	11,617	214,466	743,113
ELIZABETH CITY	21001	Union	107,380,528	4,597,819	231,765	5,468,687	5,734,181	16,032,452	5,121,099	7,250,759	—	414,457	12,786,315	5,856,877	—	305,443	6,162,320
ELIZABETH CITY	21002	Union	84,289,363	3,609,102	181,926	4,292,698	4,751,527	12,835,253	4,019,855	5,691,552	—	92,312	9,803,719	4,597,412	—	760,369	5,357,781
FANWOOD BOROUGH	31100	Union	4,638,310	198,603	10,011	236,220	128,327	573,161	221,206	313,197	—	1,225,735	1,760,138	252,988	10,900	(289,216)	(25,328)
GARWOOD BOROUGH	29700	Union	5,161,849	221,020	11,141	262,883	248,578	743,622	246,174	348,548	—	63,058	657,780	281,544	261	41,043	322,848
HILLSIDE TOWNSHIP	34301	Union	19,368,114	829,304	41,803	986,381	929,265	2,786,753	923,687	1,307,812	—	1,589,553	3,821,052	1,056,399	48,193	(396,319)	708,273
HILLSIDE TOWNSHIP	34302	Union	15,817,309	677,266	34,139	805,546	1,719,918	3,236,869	754,345	1,068,047	—	1,924,169	3,746,561	862,727	37,783	(235,400)	665,110
KENILWORTH BOROUGH	31000	Union	8,135,780	348,358	17,560	414,340	272,430	1,052,688	388,005	549,360	—	1,048,694	1,986,059	443,752	—	(154,597)	289,155
LINDEN CITY	35900	Union	77,152,869	3,303,531	166,523	3,929,250	4,864,912	12,264,216	3,679,507	5,209,667	—	3,785,577	12,674,751	4,208,165	—	(272,272)	3,935,893
MOUNTAINSIDE BOROUGH	39500	Union	6,999,114	299,688	15,107	356,452	949,461	1,620,708	333,796	472,608	—	1,345,397	2,151,801	381,754	2,569	(370,552)	13,771
NEW PROVIDENCE BOROUGH	50300	Union	9,022,139	386,310	19,473	459,480	174,616	1,039,879	430,276	609,211	—	73,139	1,112,626	492,096	—	42,084	534,180
PLAINFIELD CITY	20600	Union	58,102,050	2,487,813	125,405	2,959,028	1,287,410	6,859,656	2,770,952	3,923,281	—	3,670,524	10,364,757	3,169,072	31,429	(1,039,606)	2,160,895
RAHWAY CITY	34100	Union	35,140,570	1,504,649	75,846	1,789,643	—	3,370,138	1,675,893	2,372,831	—	3,661,040	7,709,764	1,916,679	78,458	(1,420,729)	574,408
ROSELLE BOROUGH	21800	Union	27,999,819	1,198,896	60,433	1,425,978	2,133,806	4,819,113	1,335,343	1,890,659	—	2,333,200	5,559,202	1,527,200	1,944	(276,129)	1,253,015
ROSELLE PARK BOROUGH	25000	Union	11,392,230	487,792	24,588	580,185	1,433,423	2,525,988	543,308	769,249	—	439,805	1,752,362	621,369	—	78,057	699,426
SCOTCH PLAINS TOWNSHIP	34500	Union	17,247,989	738,524	37,227	878,407	2,014,681	3,668,839	822,576	1,164,653	—	216,541	2,203,770	940,761	827	281,838	1,223,426
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	22,805,476	976,485	49,222	1,161,440	1,770,280	3,957,427	1,087,619	1,539,916	—	741,785	3,369,320	1,243,884	981	337,564	1,582,429
SUMMIT CITY	28100	Union	27,852,720	1,192,598	60,116	1,418,486	151,615	2,822,815	1,328,328	1,880,726	—	878,669	4,087,723	1,519,177	2,993	(262,147)	1,260,023
UNION COUNTY	72000	Union	21,181,517	906,950	45,717	1,078,735	443,309	2,474,711	1,010,170	1,430,260	—	39,725,499	42,165,929	1,155,308	3,999	(9,557,960)	(8,398,653)
UNION COUNTY	72001	Union	19,707,171	843,822	42,535	1,003,649	2,000,807	3,890,813	939,857	1,330,706	—	—	2,270,563	1,074,892	—	1,118,001	2,192,893
UNION COUNTY	72003	Union	77,612,764	3,323,223	167,516	3,952,671	5,232,324	12,675,734	3,701,440	5,240,721	—	1,456,772	10,398,933	4,233,249	171,390	2,085,609	6,490,248
UNION TOWNSHIP (UNION)	32600	Union	84,611,298	3,622,886	182,621	4,309,093	3,081,531	11,196,131	4,035,208	5,713,290	—	1,723,873	11,472,371	4,614,971	—	(90,511)	4,524,460
WESTFIELD TOWN	20800	Union	29,732,506	1,273,086	64,173	1,514,220	1,657,985	4,509,464	1,417,977	2,007,657	—	74,473	3,500,107	1,621,706	12,614	417,459	2,051,779
WINFIELD TOWNSHIP	74100	Union	1,951,480	83,558	4,212	99,385	117,281	304,436	93,068	131,772	—	570,305	795,145	106,440	—	(15,311)	91,129
BELVIDERE TOWN	63500	Warren	1,571,280	67,279	3,391	80,022	369,790	520,482	74,936	106,099	—	374,338	555,373	85,703	—	57,471	143,174
BLAIRSTOWN TOWNSHIP	63600	Warren	2,479,467	106,166	5,352	126,275	623,876	861,669	118,249	167,423	—	—	285,672	135,238	—	368,703	503,941
GREENWICH TOWNSHIP (WARREN)	65900	Warren	3,846,487	164,699	8,302	195,894	499,368	868,263	183,443	259,730	—	1,180	444,353	209,800	—	351,200	561,000
HACKETTSTOWN TOWN	56900	Warren	5,813,122	248,906	12,547	296,051	699,515	1,257,019	277,234	392,525	—	809,224	1,478,983	317,066	—	65,626	382,692
INDEPENDENCE TWP	60500	Warren	2,683,378	114,897	5,792	136,659	418,311	675,659	127,973	181,192	—	71,033	380,198	146,360	—	86,604	232,964
LOPATCONG TOWNSHIP	50900	Warren	4,425,535	189,493	9,552	225,384	436,627	861,056	211,059	298,830	—	750,322	1,260,211	241,383	—	(4,107)	237,276
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	3,787,467	162,172	8,175	192,889	358,315	721,551	180,629	255,745	—	564,009	1,000,383	206,581	—	19,722	226,303
PHILLIPSBURG TOWN	38800	Warren	12,565,822	538,043	27,121	639,954	904,568	2,109,686	599,278	848,494	—	630,766	2,078,538	685,380	—	216,564	901,944
POHATCONG TOWNSHIP	51900	Warren	3,878,425	166,066	8,371	197,521	363,014	734,972	184,966	261,887	—	461,773	908,626	211,542	—	(48,572)	162,970
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	20,934,936	896,392	45,185	1,066,177	139,818	2,147,572	998,411	1,413,610	—	824,507	3,236,528	1,141,859	391	(192,944)	949,306
WASHINGTON TWP (WARREN)	60700	Warren	8,559,455	366,499	18,474	435,917	681,241	1,502,131	408,210	577,968	—	737,125	1,723,303	466,860	—	42,460	509,320
Total Employer			11,048,782,843	473,086,762	23,847,162	562,693,623	693,453,091	1,753,080,638	526,928,921	746,057,589	—	693,453,091	1,966,439,601	602,636,043	10,598,994	—	613,235,037
Total Local Group			13,084,649,602	473,086,762	23,847,162	562,693,623	693,453,091	1,753,080,638	526,928,921	746,057,589	—	693,453,091	1,966,439,601	834,211,699	10,598,994	—	844,810,693
Total			$ 17,508,597,135	596,611,886	27,166,407	670,455,509	718,700,255	2,012,934,057	599,211,617	852,340,945	—	718,700,255	2,170,252,817	1,148,961,640	10,619,869	—	1,159,581,509

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, 2023

				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

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