



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

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

June 30, 2018

(With Independent Auditors' Report Thereon)

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

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Independent Auditors' Report

The Treasurer
State of New Jersey:

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

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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



Opinions

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

Other Matters

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

Other Information

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

Restriction on Use

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

KPMG LLP

Short Hills, New Jersey
May 15, 2019

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
State Group:				
Employer:				
State of New Jersey			\$ 143,306,261	95.5567581978%
Kean University	412		293,002	0.1953740267%
Montclair State University	414		787,675	0.5252224780%
New Jersey Institute of Technology	62400		802,481	0.5350951336%
Richard Stockton College of New Jersey	421		325,549	0.4123043962%
Rowan University	410		618,332	0.5577236923%
Rutgers Biomedical	497		836,417	0.2571991487%
Rutgers Biomedical	498		385,721	1.0382538333%
Rutgers, The State University of New Jersey	90011		1,557,067	0.2170763989%
The College of New Jersey	415		223,497	0.1490280232%
William Paterson University of NJ	413		465,095	0.3101258113%
Palisades Interstate Park Commission	91999		368,684	0.2458388600%
Total State Group			149,969,781	100.0000000000%
Local Group:				
Nonemployer (State of New Jersey)			108,857,000	100.0000000000%
Employer:				
Absecon City	56600	Atlantic	573,102	0.0586205251%
Atlantic City	30801	Atlantic	6,988,245	0.7148022364%
Atlantic City	30802	Atlantic	5,408,297	0.5531950855%
Atlantic County	70100	Atlantic	5,248,351	0.5368347893%
Atlantic County	70103	Atlantic	2,021,688	0.2067911333%
Brigantine City	50201	Atlantic	928,843	0.0950079818%
Brigantine City	50202	Atlantic	911,933	0.0932783192%
Buena Borough	58900	Atlantic	114,853	0.0117478968%
Egg Harbor City	59900	Atlantic	306,103	0.0313101657%
Egg Harbor Township	58200	Atlantic	2,259,679	0.2311343696%
Galloway Township	53800	Atlantic	1,420,830	0.1453315477%
Hamilton Township (Atlantic)	59100	Atlantic	1,303,829	0.1333639397%
Hammonton Town	36500	Atlantic	689,550	0.0705315687%
Linwood City	54400	Atlantic	437,028	0.0447020091%
Longport Borough	38700	Atlantic	332,940	0.0340552251%
Margate City	32800	Atlantic	1,862,026	0.1904598864%
Mullica Township	68900	Atlantic	228,785	0.0234015879%
Northfield City	45400	Atlantic	623,319	0.0637570399%
Pleasantville City	35100	Atlantic	2,422,919	0.2478315972%
Somers Point City	33500	Atlantic	761,249	0.0778653993%
Ventnor City	32100	Atlantic	2,441,449	0.2497269637%
Allendale Borough	52000	Bergen	499,247	0.0510661650%
Alpine Borough	46000	Bergen	468,767	0.0479484763%
Bergen County	70200	Bergen	20,008,892	2.0466369952%
Bergenfield Borough	29000	Bergen	1,819,884	0.1861493341%
Bogota Borough	28900	Bergen	458,829	0.0469319543%
Carlstadt Borough	21700	Bergen	1,102,276	0.1127478143%
Cliffside Park Borough	25300	Bergen	1,330,952	0.1361382530%
Closter Borough	38400	Bergen	729,825	0.0746511523%
Cresskill Borough	31200	Bergen	1,053,580	0.1077668771%
Demarest Borough	37500	Bergen	494,222	0.0505521760%
Dumont Borough	27800	Bergen	1,153,876	0.1180257912%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Berlin Township	52300	Camden	\$ 436,610	0.0446592534%
Brooklawn Borough	47300	Camden	127,566	0.0130482635%
Camden City	21201	Camden	—	—%
Camden City	21202	Camden	4,537,120	0.4640855498%
Camden Co Bd of Chosen Frhldrs	70401	Camden	8,667,378	0.8865546611%
Camden Co Bd of Chosen Frhldrs	70403	Camden	2,328,878	0.2382124843%
Camden Co Bd. of Ch Freeholders	70402	Camden	24,652	0.0025215637%
Camden County Regional Police	70404	Camden	6,414,861	0.6561528665%
Cherry Hill Fire Dist 13	75800	Camden	2,559,333	0.2617848905%
Cherry Hill Township	33000	Camden	3,748,443	0.3834146398%
Chesilhurst Borough	59800	Camden	143,964	0.0147255554%
Clementon Borough	64400	Camden	259,987	0.0265931273%
Collingswood Borough	25801	Camden	511,283	0.0522972838%
Collingswood Borough	25802	Camden	362,621	0.0370911870%
Gibbsboro Borough	65600	Camden	128,906	0.0131853272%
Gloucester City	32200	Camden	1,282,993	0.1312327009%
Gloucester Township	48600	Camden	3,735,568	0.3820977027%
Gloucester Twp Fire District 2	75900	Camden	121,371	0.0124145994%
Gloucester Twp Fire District 4	65700	Camden	90,264	0.0092327772%
Gloucester Twp Fire District 5	77000	Camden	103,633	0.0106002437%
Gloucester Twp Fire District 6	76100	Camden	45,317	0.0046353116%
Haddon Heights Borough	40500	Camden	385,308	0.0394117579%
Haddon Township	22200	Camden	717,479	0.0733883248%
Haddon Twp Fire District 1	85102	Camden	36,133	0.0036959135%
Haddonfield Borough	38600	Camden	575,205	0.0588356333%
Hi-Nella Borough	77100	Camden	7,207	0.0007371779%
Laurel Springs Borough	67800	Camden	154,557	0.0158090750%
Lawnside Borough	68000	Camden	124,406	0.0127250385%
Lindenwold Borough	55300	Camden	1,035,849	0.1059532374%
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—%
Magnolia Borough	60800	Camden	262,601	0.0268605039%
Merchantville Borough	38900	Camden	300,924	0.0307804246%
Mount Ephraim Borough	37200	Camden	295,134	0.0301881865%
Oaklyn Borough	33600	Camden	249,796	0.0255507269%
Pennsauken Township	20900	Camden	2,532,964	0.2590877011%
Pine Hill Borough	55100	Camden	477,822	0.0488746794%
Pine Hill Fire District 1	77200	Camden	21,544	0.0022036576%
Pine Valley Borough	70000	Camden	11,511	0.0011774184%
Runnemede Borough	38500	Camden	418,351	0.0427916065%
Somerdale Borough	61000	Camden	365,422	0.0373776911%
Stratford Borough	61500	Camden	376,818	0.0385433466%
Voorhees Fire District	76300	Camden	534,074	0.0546284925%
Voorhees Township	53100	Camden	1,317,430	0.1347551367%
Waterford Township	53200	Camden	508,289	0.0519910384%
Winslow Township	53500	Camden	2,118,891	0.2167336757%
Winslow Twp Fire District 1	79902	Camden	413,919	0.0423382733%
Woodlynne Borough	51400	Camden	57,612	0.0058929225%
Avalon Borough	57400	Cape May	480,684	0.0491674230%
Cape May City	44400	Cape May	863,655	0.0883401377%
Cape May County	70500	Cape May	3,249,511	0.3323806950%
Lower Township	57600	Cape May	1,082,895	0.1107654021%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

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

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2018

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Ogdensburg Borough	69500	Sussex	\$ 163,859	0.0167605428%
Sparta Township	47500	Sussex	952,640	0.0974420906%
Stanhope Borough	72900	Sussex	239,590	0.0245067922%
Sussex County	71903	Sussex	2,684,243	0.2745614814%
Vernon Township	54600	Sussex	874,372	0.0894363407%
Berkeley Heights Township	49300	Union	816,603	0.0835273592%
Clark Township	52600	Union	995,058	0.1017808740%
Cranford Township	25401	Union	1,511,527	0.1546086149%
Cranford Township	25402	Union	711,156	0.0727415680%
Elizabeth City	21001	Union	8,968,175	0.9173220953%
Elizabeth City	21002	Union	6,880,790	0.7038110541%
Fanwood Borough	31100	Union	537,769	0.0550064407%
Garwood Borough	29700	Union	427,935	0.0437719191%
Hillside Township	34301	Union	1,777,762	0.1818408275%
Hillside Township	34302	Union	1,436,284	0.1469122813%
Kenilworth Borough	31000	Union	769,386	0.0786977036%
Linden City	35900	Union	6,973,859	0.7133307446%
Mountainside Borough	39500	Union	705,157	0.0721279521%
New Providence Borough	50300	Union	773,941	0.0791636180%
Plainfield City	20600	Union	5,452,760	0.5577430445%
Rahway City	34100	Union	3,604,001	0.3686401914%
Roselle Borough	21800	Union	2,564,407	0.2623038915%
Roselle Park Borough	25000	Union	925,045	0.0946194981%
Scotch Plains Township	34500	Union	1,391,159	0.1422966087%
Springfield Township (Union)	26200	Union	1,901,309	0.1944780020%
Summit City	28100	Union	2,541,918	0.2600035733%
Union County	72000	Union	6,207,343	0.6349266029%
Union County	72001	Union	1,411,627	0.1443902062%
Union County	72003	Union	6,405,810	0.6552270726%
Union Township (Union)	32600	Union	7,653,891	0.7828887516%
Westfield Town	20800	Union	2,461,163	0.2517434372%
Winfield Township	74100	Union	205,489	0.0210187246%
Belvidere Town	63500	Warren	137,266	0.0140404413%
Blairstown Township	63600	Warren	113,053	0.0115637814%
Greenwich Township (Warren)	65900	Warren	225,449	0.0230603606%
Hackettstown Town	56900	Warren	517,266	0.0529092631%
Independence Twp	60500	Warren	218,096	0.0223082489%
Lopatcong Township	50900	Warren	420,313	0.0429922924%
Mansfield Township (Warren)	54100	Warren	339,041	0.0346792743%
Phillipsburg Town	38800	Warren	1,031,376	0.1054957105%
Pohatcong Township	51900	Warren	379,982	0.0388669807%
Warren Co Bd of Chosen Frhldr	72103	Warren	1,986,910	0.2032338179%
Washington Twp (Warren)	60700	Warren	747,160	0.0764242866%
Total Employer			<u>977,647,333</u>	<u>100.0000000000%</u>
Total Local Group			<u>1,086,504,333</u>	
Total			<u>\$ 1,236,474,114</u>	

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

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

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

June 30, 2018

(1) Plan Description

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

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

The following represents the membership tiers for PFRS:

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

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

(2) Basis of Presentation

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

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

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

June 30, 2018

(3) Allocation Methodology and Reconciliation to Financial Statements

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

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

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

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

The contribution policy for PFRS is set by N.J.S.A 43:16A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. For fiscal year 2018, the State contributed an amount less than the actuarially determined amount.

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

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

June 30, 2018

The Local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers were credited with the full payment and any such amounts were not be included in their unfunded liability. The actuaries determined the unfunded liability of the System, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability is being paid by the employer in level annual payments over a period of 15 years, which began with the payments due in the fiscal year ended June 30, 2012 and are adjusted by the rate of return on the actuarial value of assets.

(4) Special Funding Situation

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

(5) Collective Net Pension Liability

Components of Net Pension Liability

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

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

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

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

June 30, 2018

Actuarial Assumptions

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

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

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

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

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

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

June 30, 2018

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

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

Discount Rate

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

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

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

June 30, 2018

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

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

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

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

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

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

June 30, 2018

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

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

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

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

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

June 30, 2018

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

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

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

June 30, 2018

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

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

Changes in Proportion

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

(7) Pension Expense

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

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Ho-Ho-Kus Borough	29900	Bergen	\$ 53,226	0.0488950344%
Leonia Borough	23100	Bergen	79,120	0.0726821397%
Little Ferry Borough	29500	Bergen	101,898	0.0936067608%
Lodi Borough	41100	Bergen	175,615	0.1613263747%
Lyndhurst Township	24800	Bergen	194,618	0.1787833855%
Mahwah Township	30600	Bergen	219,513	0.2016525728%
Maywood Borough	37400	Bergen	101,732	0.0934545586%
Midland Park Borough	54000	Bergen	47,510	0.0436443680%
Montvale Borough	24300	Bergen	94,788	0.0870758781%
Moonachie Borough	48000	Bergen	71,086	0.0653024847%
New Milford Borough	27300	Bergen	118,519	0.1088761728%
North Arlington Borough	34000	Bergen	111,472	0.1024020591%
Northvale Borough	48400	Bergen	53,269	0.0489351307%
Norwood Borough	43700	Bergen	52,085	0.0478471105%
Oakland Borough	49600	Bergen	99,568	0.0914668275%
Old Tappan Borough	48900	Bergen	56,271	0.0516929759%
Oradell Borough	23200	Bergen	79,015	0.0725863996%
Palisades Park Borough	35000	Bergen	122,578	0.1126043066%
Paramus Borough	27400	Bergen	370,189	0.3400688457%
Park Ridge Borough	43200	Bergen	74,184	0.0681477847%
Ramsey Borough	36800	Bergen	124,115	0.1140166768%
Ridgefield Borough	27500	Bergen	108,001	0.0992138952%
Ridgefield Park Village	35200	Bergen	104,694	0.0961753762%
Ridgewood Village	32000	Bergen	318,909	0.2929615725%
River Edge Borough	20100	Bergen	84,749	0.0778537387%
River Vale Township	48300	Bergen	91,695	0.0842339535%
Rochelle Park Township	42800	Bergen	77,126	0.0708503953%
Rutherford Borough	31600	Bergen	144,377	0.1326295236%
Saddle Brook Township	24400	Bergen	121,877	0.1119605161%
Saddle River Borough	50400	Bergen	85,009	0.0780919637%
South Hackensack Township	50600	Bergen	65,991	0.0606216557%
Teaneck Township	21500	Bergen	643,367	0.5910200749%
Tenafly Borough	31400	Bergen	142,743	0.1311284710%
Upper Saddle River Boro	48800	Bergen	71,685	0.0658528877%
Waldwick Borough	49001	Bergen	63,649	0.0584699595%
Wallington Borough	34600	Bergen	84,265	0.0774084861%
Washington Township (Bergen)	46900	Bergen	83,740	0.0769262059%
Westwood Borough	40200	Bergen	97,484	0.0895521289%
Woodcliff Lake Borough	47000	Bergen	63,050	0.0579201703%
Wood-Ridge Borough	33300	Bergen	102,371	0.0940414778%
Wyckoff Township	47200	Bergen	90,013	0.0826888156%
Beverly City Municipal Bldg	36600	Burlington	18,008	0.0165425706%
Bordentown City	37900	Burlington	28,619	0.0262902574%
Bordentown Fire District #1	63800	Burlington	10,725	0.0098522335%
Bordentown Twp	52200	Burlington	61,992	0.0569478360%
Bordentown Twp Fire District 2	63700	Burlington	21,386	0.0196457346%
Burlington City	41300	Burlington	87,738	0.0805997187%
Burlington County/Payroll Dept	70300	Burlington	407,067	0.3739461948%
Burlington County/Payroll Dept	70303	Burlington	95,937	0.0881314735%
Burlington Township	54500	Burlington	127,525	0.1171491970%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2018

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

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Little Ferry Borough	29500	Bergen	\$ 1,720,540	203,795
Lodi Borough	41100	Bergen	2,965,261	351,230
Lyndhurst Township	24800	Bergen	3,286,129	389,237
Mahwah Township	30600	Bergen	3,706,476	439,026
Maywood Borough	37400	Bergen	1,717,742	203,464
Midland Park Borough	54000	Bergen	802,206	95,020
Montvale Borough	24300	Bergen	1,600,499	189,577
Moonachie Borough	48000	Bergen	1,200,293	142,173
New Milford Borough	27300	Bergen	2,001,199	237,039
North Arlington Borough	34000	Bergen	1,882,202	222,944
Northvale Borough	48400	Bergen	899,453	106,539
Norwood Borough	43700	Bergen	879,454	104,170
Oakland Borough	49600	Bergen	1,681,207	199,136
Old Tappan Borough	48900	Bergen	950,143	112,543
Oradell Borough	23200	Bergen	1,334,175	158,031
Palisades Park Borough	35000	Bergen	2,069,724	245,156
Paramus Borough	27400	Bergen	6,250,638	740,378
Park Ridge Borough	43200	Bergen	1,252,591	148,367
Ramsey Borough	36800	Bergen	2,095,684	248,230
Ridgefield Borough	27500	Bergen	1,823,602	216,003
Ridgefield Park Village	35200	Bergen	1,767,752	209,387
Ridgewood Village	32000	Bergen	5,384,782	637,819
River Edge Borough	20100	Bergen	1,430,991	169,499
River Vale Township	48300	Bergen	1,548,263	183,389
Rochelle Park Township	42800	Bergen	1,302,266	154,251
Rutherford Borough	31600	Bergen	2,437,798	288,753
Saddle Brook Township	24400	Bergen	2,057,891	243,754
Saddle River Borough	50400	Bergen	1,435,370	170,017
South Hackensack Township	50600	Bergen	1,114,257	131,982
Teaneck Township	21500	Bergen	10,863,249	1,286,735
Tenafly Borough	31400	Bergen	2,410,208	285,485
Upper Saddle River Boro	48800	Bergen	1,210,409	143,371
Waldwick Borough	49001	Bergen	1,074,707	127,297
Wallington Borough	34600	Bergen	1,422,807	168,529
Washington Township (Bergen)	46900	Bergen	1,413,943	167,479
Westwood Borough	40200	Bergen	1,646,014	194,968
Woodcliff Lake Borough	47000	Bergen	1,064,602	126,100
Wood-Ridge Borough	33300	Bergen	1,728,530	204,742
Wyckoff Township	47200	Bergen	1,519,862	180,025
Beverly City_Municipal Bldg	36600	Burlington	304,061	36,016
Bordentown City	37900	Burlington	483,228	57,238
Bordentown Fire District #1	63800	Burlington	181,089	21,450
Bordentown Twp	52200	Burlington	1,046,730	123,984
Bordentown Twp Fire District 2	63700	Burlington	361,099	42,772
Burlington City	41300	Burlington	1,481,464	175,477
Burlington County/Payroll Dept	70300	Burlington	6,873,321	814,134
Burlington County/Payroll Dept	70303	Burlington	1,619,901	191,875
Burlington Township	54500	Burlington	2,153,262	255,050
Chesterfield Township	76000	Burlington	343,275	40,660
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	86,107	10,199
Cinnaminson Township	29200	Burlington	1,268,359	150,235
Cinnaminson Twp Fire Dist #1	64200	Burlington	670,301	79,396

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2018

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

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

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

Notes to Supplemental Schedules (Unaudited)

June 30, 2018

(1) Special Funding Situation

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