



**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, 2020

(With Independent Auditors' Report Thereon)

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

Table of Contents

	Page
Independent Auditors' Report	1
Schedule of Employer and Nonemployer Allocations	3
Schedule of Pension Amounts by Employer and Nonemployer	16
Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer and Nonemployer	30
Other Information (Unaudited)	
Supplemental Schedule of Employer Special Funding Allocations (Unaudited)	39
Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)	51
Notes to Supplemental Schedules	63



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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 as of and for the year ended June 30, 2020, 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 the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2020, 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 the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2020 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, 2020, and our report thereon, dated March 31, 2021, 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 39 through 62 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
June 4, 2021

**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, 2020

<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	NJ		\$ 224,469,439	95.3860796173%
KEAN UNIVERSITY	412		431,728	0.1834585660%
MONTCLAIR STATE UNIVERSITY	414		1,224,848	0.5204871067%
NEW JERSEY INSTITUTE OF TECHNOLOGY	62400		1,223,287	0.5198237751%
STOCKTON UNIVERSITY	421		513,167	0.2180652678%
ROWAN UNIVERSITY	410		923,965	0.3926298361%
RUTGERS UNIVERSITY	498		4,957,757	2.1067500593%
THE COLLEGE OF NJ	415		345,875	0.1469761783%
WILLIAM PATERSON UNIVERSITY OF NEW JERSEY	413		634,254	0.2695199971%
PALISADES INTERSTATE PARK COMM	91999		602,931	0.2562095963%
Total State Group			235,327,251	100.0000000000%
Local Group:				
Nonemployer (State of New Jersey)			154,309,000	100.0000000000%
Employer:				
ABSECON CITY	56600	Atlantic	702,114	0.0628475043%
ATLANTIC CITY	30801	Atlantic	7,463,740	0.6680929755%
ATLANTIC CITY	30802	Atlantic	5,054,302	0.4524197872%
ATLANTIC COUNTY	70100	Atlantic	6,263,061	0.5606180091%
ATLANTIC COUNTY	70103	Atlantic	2,227,507	0.1993882128%
BRIGANTINE CITY	50201	Atlantic	1,015,614	0.0909094608%
BRIGANTINE CITY	50202	Atlantic	1,032,649	0.0924342947%
BUENA BOROUGH	58900	Atlantic	—	—%
EGG HARBOR CITY	59900	Atlantic	325,787	0.0291617884%
EGG HARBOR TOWNSHIP	58200	Atlantic	2,542,027	0.2275414715%
GALLOWAY TOWNSHIP	53800	Atlantic	1,639,777	0.1467794290%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	1,519,043	0.1359723085%
HAMMONTON TOWN	36500	Atlantic	789,873	0.0707029723%
LINWOOD CITY	54400	Atlantic	543,005	0.0486053676%
LONGPORT BOROUGH	38700	Atlantic	370,856	0.0331959967%
MARGATE CITY	32800	Atlantic	1,990,520	0.1781750744%
MULLICA TOWNSHIP	68900	Atlantic	313,354	0.0280488879%
NORTHFIELD CITY	45400	Atlantic	755,476	0.0676240342%
PLEASANTVILLE CITY	35100	Atlantic	2,690,696	0.2408491047%
SOMERS POINT CITY	33500	Atlantic	775,344	0.0694024551%
VENTNOR CITY	32100	Atlantic	2,403,000	0.2150969112%
ALLENDALE BOROUGH	52000	Bergen	608,953	0.0545084933%
ALPINE BOROUGH	46000	Bergen	563,166	0.0504100154%
BERGEN COUNTY	70200	Bergen	21,697,761	1.9422061471%
BERGENFIELD BOROUGH	29000	Bergen	1,963,154	0.1757254938%
BOGOTA BOROUGH	28900	Bergen	466,539	0.0417607565%
CARLSTADT BOROUGH	21700	Bergen	1,291,752	0.1156270767%
CLIFFSIDE PARK BOROUGH	25300	Bergen	1,454,824	0.1302239487%
CLOSTER BOROUGH	38400	Bergen	834,786	0.0747232169%
CRESSKILL BOROUGH	31200	Bergen	1,162,374	0.1040462160%
DEMAREST BOROUGH	37500	Bergen	553,659	0.0495590265%
DUMONT BOROUGH	27800	Bergen	1,386,709	0.1241268509%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
EAST RUTHERFORD BOROUGH	22100	Bergen	\$ 1,765,158	0.1580025109%
EDGEWATER BOROUGH	44300	Bergen	1,322,197	0.1183522641%
ELMWOOD PARK BOROUGH	33100	Bergen	1,858,154	0.1663267524%
EMERSON BOROUGH	43500	Bergen	712,957	0.0638180810%
ENGLEWOOD CITY	27201	Bergen	3,116,662	0.2789780980%
ENGLEWOOD CITY	27202	Bergen	1,697,071	0.1519079194%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	1,088,151	0.0974023800%
FAIR LAWN BOROUGH	32300	Bergen	2,516,486	0.2252552500%
FAIRVIEW BOROUGH	26600	Bergen	1,142,451	0.1022628720%
FORT LEE BOROUGH	42900	Bergen	3,884,710	0.3477274748%
FRANKLIN LAKES BOROUGH	43900	Bergen	788,015	0.0705366594%
GARFIELD CITY	35800	Bergen	2,205,444	0.1974133135%
GLEN ROCK BOROUGH	26900	Bergen	841,323	0.0753083557%
HACKENSACK CITY	28000	Bergen	7,892,715	0.7064913099%
HARRINGTON PARK BOROUGH	44500	Bergen	472,762	0.0423177886%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	1,305,683	0.1168740659%
HAWORTH BOROUGH	41500	Bergen	406,037	0.0363451122%
HILLSDALE BOROUGH	28800	Bergen	648,121	0.0580144924%
HO-HO-KUS BOROUGH	29900	Bergen	626,572	0.0560856021%
LEONIA BOROUGH	23100	Bergen	772,346	0.0691340986%
LITTLE FERRY BOROUGH	29500	Bergen	975,096	0.0872826208%
LODI BOROUGH	41100	Bergen	1,822,137	0.1631028050%
LYNDHURST TOWNSHIP	24800	Bergen	1,835,991	0.1643429018%
MAHWAH TOWNSHIP	30600	Bergen	2,243,431	0.2008135991%
MAYWOOD BOROUGH	37400	Bergen	988,262	0.0884611334%
MIDLAND PARK BOROUGH	54000	Bergen	618,886	0.0553976142%
MONTVALE BOROUGH	24300	Bergen	931,722	0.0834001350%
MOONACHIE BOROUGH	48000	Bergen	811,197	0.0726117225%
NEW MILFORD BOROUGH	27300	Bergen	1,170,449	0.1047690240%
NORTH ARLINGTON BOROUGH	34000	Bergen	1,101,747	0.0986193827%
NORTHVALE BOROUGH	48400	Bergen	590,472	0.0528542253%
NORWOOD BOROUGH	43700	Bergen	598,803	0.0535999483%
OAKLAND BOROUGH	49600	Bergen	1,000,665	0.0895713486%
OLD TAPPAN BOROUGH	48900	Bergen	542,311	0.0485432464%
ORADELL BOROUGH	23200	Bergen	872,900	0.0781348705%
PALISADES PARK BOROUGH	35000	Bergen	1,274,363	0.1140705556%
PARAMUS BOROUGH	27400	Bergen	4,172,199	0.3734611394%
PARK RIDGE BOROUGH	43200	Bergen	798,871	0.0715083997%
RAMSEY BOROUGH	36800	Bergen	1,377,176	0.1232735347%
RIDGEFIELD BOROUGH	27500	Bergen	1,194,094	0.1068855310%
RIDGEFIELD PARK VILLAGE	35200	Bergen	1,156,196	0.1034932120%
RIDGEWOOD VILLAGE	32000	Bergen	3,294,655	0.2949105760%
RIVER EDGE BOROUGH	20100	Bergen	873,762	0.0782120297%
RIVER VALE TOWNSHIP	48300	Bergen	806,514	0.0721925386%
ROCHELLE PARK TOWNSHIP	42800	Bergen	839,306	0.0751278103%
RUTHERFORD BOROUGH	31600	Bergen	1,557,572	0.1394211095%
SADDLE BROOK TOWNSHIP	24400	Bergen	1,374,965	0.1230756240%
SADDLE RIVER BOROUGH	50400	Bergen	778,046	0.0696443160%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	688,203	0.0616023053%
TEANECK TOWNSHIP	21500	Bergen	6,463,731	0.5785803467%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
TENAFLY BOROUGH	31400	Bergen	\$ 1,465,713	0.1311986430%
UPPER SADDLE RIVER BORO	48800	Bergen	785,122	0.0702777017%
WALDWICK BOROUGH	49001	Bergen	564,516	0.0505308564%
WALLINGTON BOROUGH	34600	Bergen	870,159	0.0778895186%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	782,667	0.0700579502%
WESTWOOD BOROUGH	40200	Bergen	957,139	0.0856752570%
WOODCLIFF LAKE BOROUGH	47000	Bergen	683,385	0.0611710373%
WOOD-RIDGE BOROUGH	33300	Bergen	1,067,645	0.0955668505%
WYCKOFF TOWNSHIP	47200	Bergen	928,392	0.0831020606%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	195,506	0.0175000985%
BORDENTOWN CITY	37900	Burlington	328,819	0.0294331882%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	143,400	0.0128359955%
BORDENTOWN TWP	52200	Burlington	778,194	0.0696575638%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	295,150	0.0264194146%
BURLINGTON CITY	41300	Burlington	940,874	0.0842193472%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	4,034,117	0.3611011678%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	1,156,000	0.1034756677%
BURLINGTON TOWNSHIP	54500	Burlington	1,407,305	0.1259704364%
CHESTERFIELD TOWNSHIP	76000	Burlington	251,451	0.0225078375%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	86,460	0.0077391922%
CINNAMINSON TOWNSHIP	29200	Burlington	819,566	0.0733608469%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	404,526	0.0362098598%
DELANCO TOWNSHIP	45300	Burlington	378,872	0.0339135235%
DELRAN TOWNSHIP	61700	Burlington	922,209	0.0825486090%
EASTAMPTON TOWNSHIP	59000	Burlington	419,642	0.0375629205%
EDGEWATER PARK TOWNSHIP	61800	Burlington	364,043	0.0325861527%
EVESHAM TOWNSHIP	55200	Burlington	3,562,440	0.3188804995%
FLORENCE TOWNSHIP	36300	Burlington	889,757	0.0796437713%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	112,654	0.0100838649%
LUMBERTON TOWNSHIP	61400	Burlington	519,257	0.0464796408%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	357,145	0.0319687001%
MAPLE SHADE TOWNSHIP	29300	Burlington	1,021,287	0.0914172614%
MEDFORD LAKES BOROUGH	62900	Burlington	218,259	0.0195367610%
MEDFORD TOWNSHIP	49500	Burlington	1,311,352	0.1173815084%
MOORESTOWN TOWNSHIP	39600	Burlington	1,112,060	0.0995425181%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	34,537	0.0030914698%
MOUNT HOLLY TOWNSHIP	39800	Burlington	616,763	0.0552075806%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	1,322,418	0.1183720463%
MOUNT LAUREL TOWNSHIP	49900	Burlington	2,154,980	0.1928961888%
NEW HANOVER TOWNSHIP	69200	Burlington	41,531	0.0037175155%
NORTH HANOVER TOWNSHIP	69300	Burlington	169,322	0.0151563209%
PALMYRA BOROUGH	38300	Burlington	435,492	0.0389816829%
PEMBERTON BOROUGH	69700	Burlington	104,976	0.0093965932%
PEMBERTON TOWNSHIP	62800	Burlington	1,198,109	0.1072449210%
RIVERSIDE TOWNSHIP	25100	Burlington	438,994	0.0392951533%
RIVERTON BOROUGH	37100	Burlington	140,818	0.0126048759%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	227,877	0.0203976857%
WESTAMPTON TOWNSHIP	62200	Burlington	934,240	0.0836255257%
WILLINGBORO TOWNSHIP	49100	Camden	2,772,202	0.2481448554%
AUDUBON BOROUGH	23400	Camden	504,450	0.0451542392%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
BARRINGTON BOROUGH	48100	Camden	\$ 414,872	0.0371359491%
BELLMAWR BOROUGH	37300	Camden	672,760	0.0602199742%
BERLIN BOROUGH	52800	Camden	470,882	0.0421495063%
BERLIN TOWNSHIP	52300	Camden	468,767	0.0419601888%
BROOKLAWN BOROUGH	47300	Camden	146,933	0.0131522407%
CAMDEN CITY	21201	Camden	—	—%
CAMDEN CITY	21202	Camden	5,387,190	0.4822171990%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	10,455,502	0.9358910468%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	2,857,957	0.2558209418%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	23,778	0.0021284121%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	7,047,652	0.6308481800%
CHERRY HILL FIRE DIST 13	75800	Camden	2,888,915	0.2585920488%
CHERRY HILL TOWNSHIP	33000	Camden	4,396,534	0.3935417742%
CHESILHURST BOROUGH	59800	Camden	183,554	0.0164302532%
CLEMENTON BOROUGH	64400	Camden	266,916	0.0238921378%
COLLINGSWOOD BOROUGH	25801	Camden	600,067	0.0537130912%
COLLINGSWOOD BOROUGH	25802	Camden	407,981	0.0365191232%
GIBBSBORO BOROUGH	65600	Camden	96,886	0.0086724425%
GLOUCESTER CITY	32200	Camden	1,441,661	0.1290457046%
GLOUCESTER TOWNSHIP	48600	Camden	4,312,151	0.3859884980%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	170,821	0.0152904992%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	150,613	0.0134816442%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	131,740	0.0117922876%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	92,711	0.0082987306%
HADDON HEIGHTS BOROUGH	40500	Camden	456,291	0.0408434393%
HADDON TOWNSHIP	22200	Camden	782,912	0.0700798805%
HADDON TWP FIRE DISTRICT 1	85102	Camden	39,698	0.0035534404%
HADDONFIELD BOROUGH	38600	Camden	615,194	0.0550671366%
HI-NELLA BOROUGH	77100	Camden	23,907	0.0021399592%
LAUREL SPRINGS BOROUGH	67800	Camden	188,020	0.0168300130%
LAWNSIDE BOROUGH	68000	Camden	148,447	0.0132877616%
LINDENWOLD BOROUGH	55300	Camden	1,201,427	0.1075419212%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—%
MAGNOLIA BOROUGH	60800	Camden	307,071	0.0274864851%
MERCHANTVILLE BOROUGH	38900	Camden	367,689	0.0329125128%
MOUNT EPHRAIM BOROUGH	37200	Camden	324,257	0.0290248353%
OAKLYN BOROUGH	33600	Camden	308,241	0.0275912139%
PENNSAUKEN TOWNSHIP	20900	Camden	2,850,880	0.2551874666%
PINE HILL BOROUGH	55100	Camden	591,944	0.0529859867%
PINE HILL FIRE DISTRICT 1	77200	Camden	35,558	0.0031828614%
PINE VALLEY BOROUGH	70000	Camden	—	—%
RUNNEMEDE BOROUGH	38500	Camden	506,067	0.0452989798%
SOMERDALE BOROUGH	61000	Camden	393,863	0.0352553952%
STRATFORD BOROUGH	61500	Camden	422,283	0.0377993212%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—%
VOORHEES TOWNSHIP	53100	Camden	2,409,932	0.2157174072%
WATERFORD TOWNSHIP	53200	Camden	617,267	0.0552526946%
WINSLOW TOWNSHIP	53500	Camden	2,516,225	0.2252318874%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	558,750	0.0500147312%
WOODLYNNE BOROUGH	51400	Cape May	88,390	0.0079119501%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
AVALON BOROUGH	57400	Cape May	\$ 491,194	0.0439676705%
CAPE MAY CITY	44400	Cape May	967,599	0.0866115506%
CAPE MAY COUNTY	70500	Cape May	3,771,356	0.3375809516%
LOWER TOWNSHIP	57600	Cape May	1,296,740	0.1160735617%
MIDDLE TOWNSHIP	57900	Cape May	1,468,112	0.1314133818%
NORTH WILDWOOD CITY	26000	Cape May	1,011,575	0.0905479226%
OCEAN CITY	20700	Cape May	4,003,280	0.3583408917%
SEA ISLE CITY	57700	Cape May	698,386	0.0625138042%
STONE HARBOR BOROUGH	57500	Cape May	357,605	0.0320098755%
WEST WILDWOOD BOROUGH	59200	Cape May	78,738	0.0070479819%
WILDWOOD CITY	34900	Cape May	1,807,656	0.1618065843%
WILDWOOD CREST BOROUGH	53700	Cumberland	520,313	0.0465741653%
BRIDGETON CITY	36200	Cumberland	2,091,148	0.1871824701%
CUMBERLAND COUNTY	70600	Cumberland	3,323,889	0.2975273646%
CUMBERLAND COUNTY	70603	Cumberland	958,406	0.0857886685%
MILLVILLE CITY	22600	Cumberland	1,996,348	0.1786967493%
VINELAND CITY	26500	Essex	4,646,516	0.4159181188%
BELLEVILLE TOWNSHIP	35400	Essex	5,714,274	0.5114950842%
BLOOMFIELD TOWNSHIP	32700	Essex	6,823,236	0.6107602947%
CALDWELL BOROUGH	40800	Essex	793,980	0.0710705974%
CEDAR GROVE TOWNSHIP	28700	Essex	1,197,651	0.1072039246%
EAST ORANGE CITY	23800	Essex	10,344,839	0.9259853999%
ESSEX COUNTY	70700	Essex	29,575,953	2.6473974768%
ESSEX COUNTY COLLEGE	62700	Essex	153,508	0.0137407810%
ESSEX FELS BOROUGH	27900	Essex	500,415	0.0447930590%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	1,254,632	0.1123043978%
GLEN RIDGE BOROUGH	25500	Essex	723,677	0.0647776477%
IRVINGTON TOWNSHIP	29100	Essex	8,551,701	0.7654783482%
LIVINGSTON TOWNSHIP	36000	Essex	2,832,325	0.2535265747%
MAPLEWOOD TOWNSHIP	23900	Essex	3,486,223	0.3120581769%
MILLBURN TOWNSHIP	26300	Essex	3,569,235	0.3194887324%
MONTCLAIR TOWNSHIP	28300	Essex	6,813,567	0.6098948049%
NEWARK CITY	21101	Essex	33,330,190	2.9834460755%
NEWARK CITY	21102	Essex	20,832,354	1.8647419887%
NORTH CALDWELL BOROUGH	38000	Essex	584,112	0.0522849301%
NUTLEY TOWNSHIP	32500	Essex	3,585,004	0.3209002443%
ORANGE CITY	24900	Essex	5,837,833	0.5225550755%
ROSELAND BOROUGH	43600	Essex	956,242	0.0855949649%
SOUTH ORANGE VILLAGE	35600	Essex	2,544,472	0.2277603279%
VERONA TOWNSHIP	34200	Essex	1,183,347	0.1059235475%
WEST CALDWELL TOWNSHIP	36100	Essex	971,995	0.0870050446%
WEST ORANGE TOWNSHIP	24700	Gloucester	6,114,742	0.5473417050%
CLAYTON BOROUGH	64300	Gloucester	368,216	0.0329596855%
DEPTFORD TOWNSHIP	63000	Gloucester	1,772,081	0.1586222012%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	374,026	0.0334797492%
EAST GREENWICH TOWNSHIP	59300	Gloucester	446,819	0.0399955833%
ELK TOWNSHIP	60900	Gloucester	271,055	0.0242626272%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	826,763	0.0740050635%
GLASSBORO BOROUGH	45201	Gloucester	1,421,074	0.1272029247%
GLASSBORO BOROUGH	45202	Gloucester	180,792	0.0161830215%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
GLOUCESTER COUNTY	70800	Gloucester	\$ 3,404,009	0.3046990519%
GLOUCESTER COUNTY	70803	Gloucester	1,223,439	0.1095122555%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	503,398	0.0450600728%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	618,499	0.0553629732%
LOGAN TOWNSHIP	57000	Gloucester	566,256	0.0506866070%
MANTUA TOWNSHIP	68400	Gloucester	924,773	0.0827781173%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	1,966,428	0.1760185555%
NEWFIELD BOROUGH	74700	Gloucester	—	—%
PAULSBORO BOROUGH	39100	Gloucester	464,498	0.0415780629%
PITMAN BOROUGH	41200	Gloucester	465,445	0.0416628306%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	103,387	0.0092543589%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	2,345,463	0.2099466694%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	621,199	0.0556046551%
WENONAH BOROUGH	73900	Gloucester	—	—%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	1,254,567	0.1122985795%
WESTVILLE BOROUGH	22700	Gloucester	283,645	0.0253895811%
WOODBURY CITY	24000	Gloucester	877,105	0.0785112677%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	184,746	0.0165369513%
WOOLWICH TOWNSHIP	74200	Hudson	672,539	0.0602001921%
BAYONNE CITY	20300	Hudson	13,035,696	1.1668489160%
EAST NEWARK BOROUGH	34700	Hudson	195,269	0.0174788842%
GUTTENBERG TOWN	25600	Hudson	668,245	0.0598158283%
HARRISON TOWN (HUDSON)	31800	Hudson	2,563,181	0.2294350046%
HOBOKEN CITY	23301	Hudson	4,827,510	0.4321192218%
HOBOKEN CITY	23302	Hudson	4,640,770	0.4154037839%
HUDSON COUNTY	70900	Hudson	15,021,779	1.3446268264%
HUDSON COUNTY	70903	Hudson	2,663,568	0.2384208280%
JERSEY CITY	38101	Hudson	27,614,147	2.4717926449%
JERSEY CITY FIRE DEPT.	38102	Hudson	19,773,144	1.7699301704%
KEARNY TOWN	31900	Hudson	6,605,431	0.5912641720%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	25,535	0.0022856844%
NORTH BERGEN TOWNSHIP	23701	Hudson	3,546,054	0.3174137588%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	9,656,768	0.8643949102%
SECAUCUS TOWN	24600	Hudson	2,415,157	0.2161851065%
UNION CITY	22400	Hudson	6,249,212	0.5593783599%
WEEHAWKEN TOWNSHIP	27700	Hudson	1,836,234	0.1643646532%
WEST NEW YORK TOWN	23000	Hunterdon	4,052,182	0.3627181989%
CLINTON TOWN	64500	Hunterdon	312,938	0.0280116509%
CLINTON TOWNSHIP	64600	Hunterdon	721,375	0.0645715915%
DELAWARE TOWNSHIP	64800	Hunterdon	205,705	0.0184130296%
FLEMINGTON BOROUGH	65300	Hunterdon	455,121	0.0407387105%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	155,163	0.0138889230%
FRENCHTOWN BOROUGH	65500	Hunterdon	15,216	0.0013620119%
HIGH BRIDGE BOROUGH	67000	Hunterdon	235,014	0.0210365316%
HOLLAND TOWNSHIP	67100	Hunterdon	158,719	0.0142072271%
HUNTERDON COUNTY	71000	Hunterdon	625,044	0.0559488280%
HUNTERDON COUNTY	71003	Hunterdon	443,663	0.0397130840%
LAMBERTVILLE CITY	67700	Hunterdon	218,992	0.0196023732%
LEBANON TOWNSHIP	54300	Hunterdon	282,590	0.0252951461%
RARITAN TOWNSHIP	61200	Hunterdon	1,044,657	0.0935091527%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
READINGTON TOWNSHIP	72400	Hunterdon	\$ 845,554	0.0756870802%
TEWKSBURY TOWNSHIP	73300	Hunterdon	261,349	0.0233938255%
WEST AMWELL TOWNSHIP	74000	Mercer	158,294	0.0141691845%
EAST WINDSOR TOWNSHIP	50800	Mercer	1,390,417	0.1244587607%
EWING TOWNSHIP	43100	Mercer	3,072,482	0.2750234657%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	6,171,693	0.5524394928%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	519,953	0.0465419410%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	604,989	0.0541536684%
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	460,287	0.0412011286%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	270,010	0.0241690874%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	420,631	0.0376514477%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	552,638	0.0494676350%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	269,300	0.0241055340%
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	505,940	0.0452876118%
HIGHTSTOWN BOROUGH	24100	Mercer	378,859	0.0339123598%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	982,474	0.0879430390%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	322,519	0.0288692637%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	2,019,530	0.1807718124%
MERCER COUNTY	71100	Mercer	8,245,778	0.7380946227%
MERCER COUNTY	71103	Mercer	1,747,796	0.1564484066%
PENNINGTON BOROUGH	69800	Mercer	101,398	0.0090763199%
PRINCETON	86001	Mercer	2,074,031	0.1856502962%
PRINCETON BOROUGH	20500	Mercer	—	—%
PRINCETON TOWNSHIP	25200	Mercer	—	—%
ROBBINSVILLE TOWNSHIP	73700	Mercer	1,367,118	0.1223732247%
TRENTON CITY	33401	Mercer	8,171,290	0.7314270660%
TRENTON CITY	33402	Mercer	6,687,435	0.5986044996%
WEST WINDSOR TOWNSHIP	49700	Middlesex	2,080,320	0.1862132361%
CARTERET BOROUGH	21400	Middlesex	2,685,290	0.2403652038%
CRANBURY TOWNSHIP	64700	Middlesex	625,656	0.0560036093%
DUNELLEN BOROUGH	26100	Middlesex	483,178	0.0432501437%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	3,480,792	0.3115720382%
EDISON TOWNSHIP	31701	Middlesex	7,359,125	0.6587286961%
EDISON TOWNSHIP	31702	Middlesex	4,778,566	0.4277381551%
HELMETTA BOROUGH	66900	Middlesex	—	—%
HIGHLAND PARK BOROUGH	21900	Middlesex	839,602	0.0751543058%
JAMESBURG BOROUGH	53600	Middlesex	498,335	0.0446068744%
METUCHEN BOROUGH	22800	Middlesex	930,382	0.0832801891%
MIDDLESEX BOROUGH	36900	Middlesex	1,065,546	0.0953789652%
MIDDLESEX COUNTY	71200	Middlesex	10,644,981	0.9528516575%
MIDDLESEX COUNTY	71203	Middlesex	1,680,416	0.1504170999%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	319,715	0.0286182726%
MILLTOWN BOROUGH	58500	Middlesex	552,876	0.0494889388%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	2,559,839	0.2291358561%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	50,043	0.0044794402%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	497,189	0.0445042939%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	660,129	0.0590893504%
NEW BRUNSWICK CITY	33700	Middlesex	9,143,190	0.8184236070%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	3,593,046	0.3216200984%
OLD BRIDGE TOWNSHIP	47100	Middlesex	3,313,905	0.2966336786%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	\$ 105,453	0.0094392903%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	35,513	0.0031788334%
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	—%
PERTH AMBOY CITY	24500	Middlesex	5,284,392	0.4730155626%
PISCATAWAY TOWNSHIP	37700	Middlesex	2,916,287	0.2610421664%
PLAINSBORO TOWNSHIP	56200	Middlesex	1,283,752	0.1149109821%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	72,346	0.0064758224%
SAYREVILLE BOROUGH	40700	Middlesex	3,046,693	0.2727150452%
SOUTH AMBOY CITY	27600	Middlesex	958,110	0.0857621730%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	3,007,786	0.2692324087%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	2,140,886	0.1916346092%
SOUTH RIVER BOROUGH	39400	Middlesex	1,134,797	0.1015777485%
SPOTSWOOD BOROUGH	51500	Middlesex	681,988	0.0610459893%
WOODBIDGE TOWNSHIP	32400	Middlesex	7,254,456	0.6493595831%
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	980,447	0.0877615985%
WOODBIDGE TWP FIRE DISTRICT 2	78500	Monmouth	244,740	0.0219071236%
WOODBIDGE TWP FIRE DISTRICT 7	45900	Monmouth	214,905	0.0192365384%
ABERDEEN TOWNSHIP	46400	Monmouth	1,326,314	0.1187207843%
ALLENHURST BOROUGH	43300	Monmouth	247,137	0.0221216835%
ALLENTOWN BOROUGH	63100	Monmouth	105,622	0.0094544178%
ASBURY PARK CITY	33200	Monmouth	4,388,477	0.3928205775%
ATLANTIC HIGHLANDS	30500	Monmouth	467,583	0.0418542068%
AVON BY THE SEA	22300	Monmouth	344,497	0.0308365546%
BELMAR BOROUGH	39300	Monmouth	789,611	0.0706795203%
BRADLEY BEACH BOROUGH	40900	Monmouth	622,025	0.0556785918%
BRIELLE BOROUGH	50000	Monmouth	538,472	0.0481996105%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	342,878	0.0306916349%
COLTS NECK TOWNSHIP	62000	Monmouth	616,728	0.0552044477%
DEAL BOROUGH	27100	Monmouth	693,133	0.0620435986%
EATONTOWN BOROUGH	30300	Monmouth	1,512,888	0.1354213632%
ENGLISHTOWN BOROUGH	44800	Monmouth	144,105	0.0128991013%
FAIR HAVEN BOROUGH	42100	Monmouth	435,506	0.0389829361%
FREEHOLD BOROUGH	22000	Monmouth	991,341	0.0887367404%
FREEHOLD TOWNSHIP	56100	Monmouth	2,384,058	0.2134013783%
HAZLET TOWNSHIP	50500	Monmouth	1,284,035	0.1149363139%
HIGHLANDS BOROUGH	41800	Monmouth	410,072	0.0367062924%
HOLMDEL TOWNSHIP	58400	Monmouth	1,592,749	0.1425698669%
HOWELL TOWNSHIP	56000	Monmouth	3,500,147	0.3133045395%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	15,557	0.0013925354%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	20,190	0.0018072437%
KEANSBURG BOROUGH	26700	Monmouth	1,312,822	0.1175130908%
KEYPORT BOROUGH	39000	Monmouth	581,068	0.0520124561%
LAKE COMO BOROUGH	46300	Monmouth	—	—%
LITTLE SILVER BOROUGH	40100	Monmouth	530,698	0.0475037456%
LONG BRANCH CITY	39900	Monmouth	3,694,089	0.3306646416%
MANALAPAN TOWNSHIP	51000	Monmouth	2,182,548	0.1953638508%
MANASQUAN BOROUGH	26400	Monmouth	588,241	0.0526545244%
MARLBORO TOWNSHIP	56300	Monmouth	2,383,908	0.2133879515%
MATAWAN BOROUGH	28600	Monmouth	804,502	0.0720124408%
MIDDLETOWN TOWNSHIP	37000	Monmouth	3,955,384	0.3540536334%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	\$ 187,413	0.0167756793%
MONMOUTH BEACH BOROUGH	58000	Monmouth	322,866	0.0289003243%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	15,559,079	1.3927215291%
NEPTUNE CITY BOROUGH	30200	Monmouth	554,158	0.0496036929%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	101,156	0.0090546580%
NEPTUNE TOWNSHIP	20200	Monmouth	2,848,941	0.2550139032%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	41,035	0.0036731177%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	2,135,520	0.1911542887%
OCEANPORT BOROUGH	41400	Monmouth	451,567	0.0404205855%
RED BANK BOROUGH	23500	Monmouth	1,389,684	0.1243931486%
RUMSON BOROUGH	37600	Monmouth	612,034	0.0547842792%
SEA BRIGHT BORO	25900	Monmouth	356,247	0.0318883185%
SEA GIRT BOROUGH	37800	Monmouth	347,873	0.0311387465%
SHREWSBURY BOROUGH	44700	Monmouth	524,371	0.0469374043%
SPRING LAKE BOROUGH	35700	Monmouth	437,246	0.0391386867%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	453,740	0.0406150947%
TINTON FALLS BOROUGH	50100	Monmouth	1,623,178	0.1452936222%
UNION BEACH BOROUGH	73500	Monmouth	516,360	0.0462203250%
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	78,895	0.0070620353%
WALL TOWNSHIP	51600	Monmouth	2,477,630	0.2217771786%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	30,225	0.0027054949%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Morris	33,573	0.0030051804%
WEST LONG BRANCH BOROUGH	46600	Morris	737,774	0.0660394959%
BOONTON TOWN	31500	Morris	723,483	0.0647602824%
BOONTON TOWNSHIP	57200	Morris	424,175	0.0379686776%
BUTLER BOROUGH	61300	Morris	548,784	0.0491226564%
CHATHAM BOROUGH	38200	Morris	794,274	0.0710969139%
CHATHAM TOWNSHIP	46500	Morris	688,444	0.0616238776%
CHESTER BOROUGH	64100	Morris	—	—%
CHESTER TOWNSHIP	52900	Morris	683,376	0.0611702317%
DENVILLE TOWNSHIP	30000	Morris	1,050,526	0.0940344976%
DOVER TOWN	35500	Morris	1,628,902	0.1458059879%
EAST HANOVER TOWNSHIP	31300	Morris	1,379,086	0.1234445022%
FLORHAM PARK BOROUGH	30100	Morris	1,221,392	0.1093290248%
HANOVER TOWNSHIP	29600	Morris	1,110,065	0.0993639421%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	109,034	0.0097598321%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	106,048	0.0094925498%
HARDING TOWNSHIP	52400	Morris	412,875	0.0369571940%
JEFFERSON TOWNSHIP	51100	Morris	1,218,192	0.1090425870%
KINNELON BOROUGH	58300	Morris	592,324	0.0530200012%
LINCOLN PARK BOROUGH	56800	Morris	843,950	0.0755435032%
LONG HILL TOWNSHIP	57800	Morris	748,167	0.0669697922%
MADISON BOROUGH	30900	Morris	1,322,702	0.1183974676%
MENDHAM BOROUGH	53400	Morris	422,380	0.0378080039%
MENDHAM TOWNSHIP	53300	Morris	463,188	0.0414608024%
MONTVILLE TOWNSHIP	39700	Morris	1,427,211	0.1277522587%
MORRIS COUNTY	71400	Morris	5,240,184	0.4690584239%
MORRIS COUNTY	71403	Morris	1,891,602	0.1693207438%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	649,843	0.0581686317%
MORRIS PLAINS BOROUGH	52500	Morris	561,641	0.0502735099%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
MORRIS TOWNSHIP	51700	Morris	\$ 1,842,430	0.1649192685%
MORRISTOWN TOWN	32900	Morris	2,892,033	0.2588711467%
MOUNT ARLINGTON BOROUGH	68800	Morris	511,426	0.0457786737%
MOUNT OLIVE TOWNSHIP	47700	Morris	1,821,338	0.1630312851%
MOUNTAIN LAKES BOROUGH	42700	Morris	499,538	0.0447145572%
NETCONG BOROUGH	69100	Morris	268,187	0.0240059073%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	4,197,340	0.3757115561%
PEQUANNOCK TOWNSHIP	46200	Morris	1,213,496	0.1086222394%
RANDOLPH TOWNSHIP	45500	Morris	1,147,096	0.1026786544%
RIVERDALE BOROUGH	72500	Morris	594,095	0.0531785266%
ROCKAWAY BOROUGH	39200	Morris	528,183	0.0472786233%
ROCKAWAY TOWNSHIP	41700	Morris	1,789,136	0.1601488254%
ROXBURY TOWNSHIP	46800	Morris	1,524,294	0.1364423351%
WASHINGTON TWP (MORRIS)	58100	Ocean	1,006,037	0.0900522061%
WHARTON BOROUGH	42500	Ocean	647,450	0.0579544299%
BARNEGAT TOWNSHIP	63300	Ocean	2,054,271	0.1838815426%
BAY HEAD BOROUGH	55600	Ocean	293,200	0.0262448666%
BEACH HAVEN BOROUGH	62100	Ocean	416,600	0.0372906256%
BEACHWOOD BOROUGH	63400	Ocean	647,802	0.0579859381%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	2,154,996	0.1928976210%
BRICK TOWNSHIP	55500	Ocean	5,518,078	0.4939332225%
HARVEY CEDARS BOROUGH	66800	Ocean	281,513	0.0251987419%
ISLAND HEIGHTS BOROUGH	67400	Ocean	98,280	0.0087972220%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	165,301	0.0147963939%
JACKSON TOWNSHIP	49800	Ocean	3,221,480	0.2883605483%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	318,155	0.0284786341%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	146,733	0.0131343384%
LACEY TOWNSHIP	51800	Ocean	1,704,889	0.1526077228%
LAKEHURST BOROUGH	52700	Ocean	166,298	0.0148856372%
LAKEWOOD TOWNSHIP	33800	Ocean	5,023,265	0.4496416087%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	421,174	0.0377000526%
LAVALLETTE BOROUGH	67900	Ocean	396,112	0.0354567073%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	1,561,131	0.1397396821%
LONG BEACH TOWNSHIP	55000	Ocean	1,352,830	0.1210942798%
MANCHESTER TOWNSHIP	54800	Ocean	2,563,232	0.2294395697%
MANTOLOKING BOROUGH	47400	Ocean	335,858	0.0300632619%
OCEAN COUNTY	71500	Ocean	9,042,047	0.8093701127%
OCEAN COUNTY	71503	Ocean	1,977,851	0.1770410491%
OCEAN GATE BOROUGH	69400	Ocean	178,329	0.0159625539%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	726,721	0.0650501217%
PINE BEACH BOROUGH	69900	Ocean	137,380	0.0122971343%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	218,068	0.0195196643%
PLUMSTED TOWNSHIP	72300	Ocean	232,028	0.0207692493%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	824,487	0.0738013346%
POINT PLEASANT BOROUGH	54200	Ocean	1,275,267	0.1141514743%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	790,529	0.0707616921%
SEASIDE PARK BOROUGH	55400	Ocean	387,029	0.0346436714%
SHIP BOTTOM BOROUGH	61600	Ocean	377,882	0.0338249068%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	235,784	0.0211054557%
STAFFORD TOWNSHIP	56400	Ocean	2,159,058	0.1932612180%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
SURF CITY BOROUGH	73100	Ocean	\$ 311,213	0.0278572430%
TOMS RIVER TOWNSHIP	48700	Passaic	6,509,592	0.5826854484%
TUCKERTON BOROUGH	73400	Passaic	279,541	0.0250222246%
BLOOMINGDALE BOROUGH	55700	Passaic	618,083	0.0553257362%
BOROUGH OF WOODLAND PARK	43000	Passaic	917,588	0.0821349749%
CLIFTON CITY	34800	Passaic	9,130,849	0.8173189416%
HALEDON BOROUGH	42000	Passaic	590,145	0.0528249549%
HAWTHORNE BOROUGH	28200	Passaic	1,143,533	0.1023597238%
LITTLE FALLS TWP	41600	Passaic	1,015,821	0.0909279898%
NORTH HALEDON BOROUGH	41900	Passaic	878,007	0.0785920074%
PASSAIC CITY	22501	Passaic	5,324,836	0.4766357788%
PASSAIC CITY	22502	Passaic	3,317,806	0.2969828642%
PASSAIC COUNTY	71600	Passaic	15,056,532	1.3477376308%
PASSAIC COUNTY	71603	Passaic	2,404,434	0.2152252712%
PATERSON CITY	30701	Passaic	12,137,062	1.0864105483%
PATERSON CITY	30702	Passaic	11,120,266	0.9953952845%
POMPTON LAKES BOROUGH	40300	Passaic	651,876	0.0583506093%
PROSPECT PARK BOROUGH	43800	Passaic	684,733	0.0612916993%
RINGWOOD BOROUGH	44900	Passaic	837,527	0.0749685688%
TOTOWA BOROUGH	40000	Passaic	1,035,260	0.0926680101%
WANAQUE BOROUGH	40400	Passaic	882,160	0.0789637500%
WAYNE TOWNSHIP	29400	Regional	4,947,828	0.4428891053%
WEST MILFORD TOWNSHIP	24200	Salem	1,639,319	0.1467384325%
SOUTH JERSEY TRANS AUTHORITY	78600	Salem	424,618	0.0380083314%
CARNEYS POINT TOWNSHIP	25700	Salem	532,026	0.0476226173%
ELMER BOROUGH	65100	Salem	14,236	0.0012742903%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	338,284	0.0302804176%
PENNS GROVE BOROUGH	28500	Salem	354,456	0.0317280028%
PENNSVILLE TOWNSHIP	26800	Salem	640,346	0.0573185380%
SALEM CITY	20400	Salem	417,856	0.0374030524%
SALEM COUNTY	71700	Somerset	3,534,664	0.3163942191%
SALEM COUNTY	71703	Somerset	628,021	0.0562153047%
WOODSTOWN BOROUGH	48500	Somerset	259,494	0.0232277811%
BEDMINSTER TOWNSHIP	42300	Somerset	526,184	0.0470996892%
BERNARDS TOWNSHIP	53000	Somerset	1,348,202	0.1206800191%
BERNARDSVILLE BORO	42200	Somerset	626,008	0.0560351174%
BOUND BROOK BOROUGH	43400	Somerset	877,897	0.0785821611%
BRANCHBURG TOWNSHIP	55800	Somerset	805,482	0.0721001624%
BRIDGEWATER TWP	59700	Somerset	2,451,394	0.2194287464%
FAR HILLS BOROUGH	65200	Somerset	159,600	0.0142860870%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	3,660,070	0.3276195388%
GREEN BROOK TOWNSHIP	61900	Somerset	726,673	0.0650458251%
HILLSBOROUGH TOWNSHIP	51200	Somerset	1,983,303	0.1775290675%
MANVILLE BOROUGH	41000	Somerset	852,517	0.0763103510%
MONTGOMERY TOWNSHIP	68700	Somerset	1,033,197	0.0924833472%
NORTH PLAINFIELD BOROUGH	21300	Somerset	2,778,830	0.2487381397%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	218,983	0.0196015676%
RARITAN BOROUGH	46100	Somerset	580,762	0.0519850655%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	3,902,519	0.3493215909%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	2,056,248	0.1840585075%

**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, 2020

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
SOMERVILLE BOROUGH	21600	Somerset	\$ 1,156,231	0.1034963449%
SOUTH BOUND BROOK BOROUGH	48200	Statewide	410,668	0.0367596414%
WARREN TOWNSHIP	51300	Statewide	1,120,397	0.1002887782%
WATCHUNG BOROUGH	29800	Sussex	999,421	0.0894599959%
PALISADES INTERSTATE PARK COMM	91999	Sussex	—	—%
NJ TRANSIT CORPORATION	62300	Sussex	8,162,220	0.7306151938%
WATERFRONT COMM OF NY HARBOR	60600	Sussex	63,252	0.0056618018%
ANDOVER TOWNSHIP	63200	Sussex	418,056	0.0374209548%
BYRAM TOWNSHIP	55900	Sussex	557,037	0.0498613975%
FRANKLIN BOROUGH	65400	Sussex	395,348	0.0353883203%
HAMBURG BOROUGH	66000	Sussex	193,041	0.0172794519%
HARDYSTON TOWNSHIP	66700	Sussex	635,672	0.0569001597%
HOPATCONG BOROUGH	47800	Sussex	842,028	0.0753714615%
NEWTON TOWN	23600	Sussex	839,704	0.0751634360%
OGDENSBURG BOROUGH	69500	Sussex	165,783	0.0148395386%
SPARTA TOWNSHIP	47500	Sussex	1,184,914	0.1060638125%
STANHOPE BOROUGH	72900	Sussex	245,669	0.0219902801%
SUSSEX COUNTY	71903	Sussex	2,978,195	0.2665836644%
VERNON TOWNSHIP	54600	Sussex	1,083,109	0.0969510613%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	875,215	0.0783420904%
CLARK TOWNSHIP	52600	Union	1,219,118	0.1091254749%
CRANFORD TOWNSHIP	25401	Union	1,703,687	0.1525001296%
CRANFORD TOWNSHIP	25402	Union	779,291	0.0697557582%
ELIZABETH CITY	21001	Union	10,289,244	0.9210089900%
ELIZABETH CITY	21002	Union	8,024,975	0.7183301436%
FANWOOD BOROUGH	31100	Union	601,347	0.0538276664%
GARWOOD BOROUGH	29700	Union	510,145	0.0456640090%
HILLSIDE TOWNSHIP	34301	Union	2,095,005	0.1875277172%
HILLSIDE TOWNSHIP	34302	Union	1,650,003	0.1476947769%
KENILWORTH BOROUGH	31000	Union	933,448	0.0835546324%
LINDEN CITY	35900	Union	7,762,430	0.6948292620%
MOUNTAINSIDE BOROUGH	39500	Union	722,023	0.0646295951%
NEW PROVIDENCE BOROUGH	50300	Union	898,034	0.0803846607%
PLAINFIELD CITY	20600	Union	6,253,918	0.5597996025%
RAHWAY CITY	34100	Union	3,869,561	0.3463714602%
ROSELLE BOROUGH	21800	Union	2,863,967	0.2563589078%
ROSELLE PARK BOROUGH	25000	Union	980,176	0.0877373408%
SCOTCH PLAINS TOWNSHIP	34500	Union	1,505,787	0.1347857398%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	2,210,550	0.1978703608%
SUMMIT CITY	28100	Union	2,914,530	0.2608848942%
UNION COUNTY	72000	Union	6,308,201	0.5646585728%
UNION COUNTY	72001	Union	1,793,846	0.1605704261%
UNION COUNTY	72003	Union	7,399,098	0.6623067522%
UNION TOWNSHIP (UNION)	32600	Union	8,176,903	0.7319294959%
WESTFIELD TOWN	20800	Union	2,795,430	0.2502240360%
WINFIELD TOWNSHIP	74100	Union	253,356	0.0226783575%
BELVIDERE TOWN	63500	Warren	164,631	0.0147364210%
BLAIRSTOWN TOWNSHIP	63600	Warren	216,111	0.0193444896%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	354,200	0.0317050878%
HACKETTSTOWN TOWN	56900	Warren	568,864	0.0509200538%

**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, 2020

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
INDEPENDENCE TWP	60500	Warren	\$ 225,822	0.0202137389%
LOPATCONG TOWNSHIP	50900	Warren	476,667	0.0426673322%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	403,683	0.0361344013%
PHILLIPSBURG TOWN	38800	Warren	1,300,620	0.1164208675%
POHATCONG TOWNSHIP	51900	Warren	372,881	0.0333772582%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	2,161,997	0.1935242933%
WASHINGTON TWP (WARREN)	60700	Warren	<u>878,716</u>	<u>0.0786554713%</u>
Total Employer			<u>1,117,170,854</u>	<u>100.0000000000%</u>
Total Local Group			<u>1,271,479,854</u>	
Total			<u>\$ 1,506,807,105</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 DIVISION OF PENSIONS AND BENEFITS
POLICE AND FIREMEN'S RETIREMENT SYSTEM
 Schedule of Pension Amounts by Employer and Nonemployer
 As of and for year ended June 30, 2020

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources				
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
State Group:								
Employer:								
State of New Jersey			\$ 4,100,657,053	—	2,999,006	99,368,210	1,743,170	104,110,386
Kean University	412		7,886,902	—	5,768	191,118	62,531	259,417
Montclair State University	414		22,375,793	—	16,364	542,216	2,040,166	2,598,746
New Jersey Institute of Technology	62400		22,347,276	—	16,344	541,525	2,004,816	2,562,685
Richard Stockton College of New Jersey	421		9,374,648	—	6,856	227,169	1,849,116	2,083,141
Rowan University	410		16,879,196	—	12,345	409,021	475,154	896,520
Rutgers, The State University of New Jersey	498		90,569,395	—	66,238	2,194,702	15,431,217	17,692,157
The College of New Jersey	415		6,318,521	—	4,621	153,112	652,736	810,469
William Paterson University of NJ	413		11,586,691	—	8,474	280,772	2,145,539	2,434,785
Palisades Interstate Park Comm	91999	Special Location	11,014,476	—	8,055	266,906	5,586,199	5,861,160
Total State Group			4,299,009,951	—	3,144,071	104,174,751	31,990,644	139,309,466
Local Group:								
Nonemployer (State of New Jersey)								
			2,005,329,818	—	—	—	—	—
Employer:								
ABSECON CITY	56600	Atlantic	8,120,726	81,871	20,436	476,156	755,939	1,334,402
ATLANTIC CITY	30801	Atlantic	86,326,424	870,317	217,240	5,061,722	—	6,149,279
ATLANTIC CITY	30802	Atlantic	58,458,603	589,362	147,111	3,427,701	—	4,164,174
ATLANTIC COUNTY	70100	Atlantic	72,439,241	730,310	182,293	4,247,452	3,471,864	8,631,919
ATLANTIC COUNTY	70103	Atlantic	25,763,587	259,741	64,834	1,510,640	824,408	2,659,623
BRIGANTINE CITY	50201	Atlantic	11,746,701	118,427	29,561	688,764	364,774	1,201,526
BRIGANTINE CITY	50202	Atlantic	11,943,730	120,413	30,056	700,317	592,295	1,443,081
BUENA BOROUGH	58900	Atlantic	—	—	—	—	47,485	47,485
EGG HARBOR CITY	59900	Atlantic	3,768,088	37,989	9,482	220,941	211,395	479,807
EGG HARBOR TOWNSHIP	58200	Atlantic	29,401,359	296,416	73,988	1,723,939	225,204	2,319,547
GALLOWAY TOWNSHIP	53800	Atlantic	18,965,838	191,208	47,727	1,112,056	848,121	2,199,112
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	17,569,416	177,130	44,213	1,030,177	1,090,525	2,342,045
HAMMONTON TOWN	36500	Atlantic	9,135,757	92,104	22,990	535,672	231,731	882,497
LINWOOD CITY	54400	Atlantic	6,280,455	63,318	15,805	368,252	537,626	985,001
LONGPORT BOROUGH	38700	Atlantic	4,289,361	43,244	10,794	251,505	178,463	484,006
MARGATE CITY	32800	Atlantic	23,022,570	232,107	57,936	1,349,921	436,194	2,076,158
MULLICA TOWNSHIP	68900	Atlantic	3,624,286	36,539	9,121	212,509	533,652	791,821
NORTHFIELD CITY	45400	Atlantic	8,737,917	88,093	21,989	512,345	474,300	1,096,727
PLEASANTVILLE CITY	35100	Atlantic	31,120,881	313,751	78,316	1,824,763	1,249,597	3,466,427
SOMERS POINT CITY	33500	Atlantic	8,967,713	90,410	22,567	525,819	28,687	667,483
VENTNOR CITY	32100	Atlantic	27,793,358	280,204	69,942	1,629,655	488,546	2,468,347
ALLENDALE BOROUGH	52000	Bergen	7,043,216	71,008	17,724	412,977	671,185	1,172,894
ALPINE BOROUGH	46000	Bergen	6,513,639	65,669	16,392	381,925	444,611	908,597
BERGEN COUNTY	70200	Bergen	250,958,650	2,530,089	631,536	14,714,880	1,721,517	19,598,022
BERGENFIELD BOROUGH	29000	Bergen	22,706,051	228,916	57,140	1,331,362	73,189	1,690,607
BOGOTA BOROUGH	28900	Bergen	5,396,041	54,401	13,579	316,395	38,969	423,344
CARLSTADT BOROUGH	21700	Bergen	14,940,543	150,626	37,598	876,034	1,375,909	2,440,167
CLIFFSIDE PARK BOROUGH	25300	Bergen	16,826,652	169,641	42,344	986,625	674,149	1,872,759
CLOSTER BOROUGH	38400	Bergen	9,655,225	97,341	24,297	566,131	792,777	1,480,546
CRESSKILL BOROUGH	31200	Bergen	13,444,143	135,540	33,832	788,293	187,508	1,145,173
DEMAREST BOROUGH	37500	Bergen	6,403,680	64,560	16,115	375,478	565,621	1,021,774
DUMONT BOROUGH	27800	Bergen	16,038,826	161,699	40,362	940,431	722,801	1,865,293
EAST RUTHERFORD BOROUGH	22100	Bergen	20,416,008	205,828	51,377	1,197,086	960,585	2,414,876
EDGEWATER BOROUGH	44300	Bergen	15,292,673	154,176	38,484	896,681	966,626	2,055,967
ELMWOOD PARK BOROUGH	33100	Bergen	21,491,610	216,672	54,084	1,260,154	1,969,668	3,500,578
EMERSON BOROUGH	43500	Bergen	8,246,138	83,135	20,751	483,510	476,896	1,064,292
ENGLEWOOD CITY	27201	Bergen	36,047,650	363,421	90,714	2,113,642	24,107	2,591,884
ENGLEWOOD CITY	27202	Bergen	19,628,507	197,889	49,395	1,150,911	168,919	1,567,114
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	12,585,672	126,885	31,672	737,957	748,638	1,645,152
FAIR LAWN BOROUGH	32300	Bergen	29,105,949	293,437	73,245	1,706,618	1,652,040	3,725,340
FAIRVIEW BOROUGH	26600	Bergen	13,213,712	133,217	33,252	774,782	778,328	1,719,579
FORT LEE BOROUGH	42900	Bergen	44,930,976	452,980	113,069	2,634,513	1,144,903	4,345,465
FRANKLIN LAKES BOROUGH	43900	Bergen	9,114,267	91,887	22,936	534,412	915,192	1,564,427
GARFIELD CITY	35800	Bergen	25,508,404	257,168	64,192	1,495,677	209,086	2,026,123
GLEN ROCK BOROUGH	26900	Bergen	9,730,833	98,103	24,488	570,564	1,280,322	1,973,477
HACKENSACK CITY	28000	Bergen	91,287,995	920,338	229,726	5,352,642	1,053,965	7,556,671
HARRINGTON PARK BOROUGH	44500	Bergen	5,468,016	55,127	13,760	320,615	478,130	867,632
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	15,101,671	152,250	38,003	885,482	1,367,136	2,442,871
HAWORTH BOROUGH	41500	Bergen	4,696,268	47,346	11,818	275,364	850,712	985,240
HILLSDALE BOROUGH	28800	Bergen	7,496,238	75,575	18,864	439,539	331,181	865,159
HO-HO-KUS BOROUGH	29900	Bergen	7,247,000	73,062	18,237	424,925	1,091,877	1,608,101
LEONIA BOROUGH	23100	Bergen	8,933,037	90,060	22,480	523,786	62,935	699,261
LITTLE FERRY BOROUGH	29500	Bergen	11,278,066	113,702	28,381	661,286	467,785	1,271,154
LODI BOROUGH	41100	Bergen	21,075,034	212,472	53,035	1,235,728	1,379,779	2,881,014
LYNDHURST TOWNSHIP	24800	Bergen	21,235,270	214,088	53,438	1,245,123	456,438	1,969,087
MAHWAH TOWNSHIP	30600	Bergen	25,947,766	261,597	65,297	1,521,439	2,065,826	3,914,159
MAYWOOD BOROUGH	37400	Bergen	11,430,345	115,237	28,764	670,215	865,962	1,680,178
MIDLAND PARK BOROUGH	54000	Bergen	7,158,102	72,166	18,013	419,713	1,627,316	2,137,208
MONTVALE BOROUGH	24300	Bergen	10,776,397	108,644	27,119	631,871	844,929	1,612,563
MOONACHIE BOROUGH	48000	Bergen	9,382,392	94,590	23,611	550,134	1,074,953	1,743,288
NEW MILFORD BOROUGH	27300	Bergen	13,537,540	136,481	34,067	793,769	880,574	1,844,891
NORTH ARLINGTON BOROUGH	34000	Bergen	12,742,925	128,470	32,068	747,177	1,383,086	2,290,801
NORTHVALE BOROUGH	48400	Bergen	6,829,463	68,853	17,186	400,443	591,063	1,077,545
NORWOOD BOROUGH	43700	Bergen	6,925,820	69,824	17,429	406,093	742,589	1,235,935
OAKLAND BOROUGH	49600	Bergen	11,573,800	116,684	29,125	678,626	108,325	932,760
OLD TAPPAN BOROUGH	48900	Bergen	6,272,428	63,237	15,785	367,782	172,617	619,421
ORADELL BOROUGH	23200	Bergen	10,096,056	101,785	25,407	591,979	1,055,342	1,774,513
PALISADES PARK BOROUGH	35000	Bergen	14,739,420	148,598	37,092	864,241	566,658	1,616,589
PARAMUS BOROUGH	27400	Bergen	48,256,105	486,503	121,436	2,829,481	4,651,184	8,088,604
PARK RIDGE BOROUGH	43200	Bergen	9,239,828	93,153	23,252	541,774	908,325	1,566,504

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
71,481,427	486,842,690	19,737,487	578,061,604	221,895,915	(15,803)	(4,822,960)	217,057,152
137,482	936,357	1,635,893	2,709,732	426,778	—	(766,315)	(339,537)
390,048	2,656,523	751,890	3,798,461	1,210,805	—	830,617	2,041,422
389,551	2,653,138	1,697,236	4,739,925	1,209,262	—	(26,783)	1,182,479
163,416	1,112,987	1,042,380	2,318,783	507,284	—	329,745	837,029
294,233	2,003,950	763,127	3,061,310	913,372	(998)	7,646	920,020
1,578,779	10,752,679	2,773,000	15,104,458	4,900,917	(4,702)	2,397,379	7,293,594
110,143	750,154	1,216,866	2,077,163	341,910	—	(99,642)	242,268
201,976	1,375,608	2,372,765	3,950,349	626,982	—	144,610	771,592
192,001	1,307,673	—	1,499,674	596,018	—	2,005,703	2,601,721
74,939,056	510,391,759	31,990,644	617,321,459	232,629,243	(21,503)	—	232,607,740
—	—	—	—	227,263,993	—	—	227,263,993
29,144	2,177,118	146,086	2,352,348	449,321	—	90,899	540,220
309,815	23,143,598	22,258,944	45,712,357	4,776,449	—	(9,870,535)	(5,094,086)
209,801	15,872,402	24,498,574	40,380,777	3,234,520	126,524	(8,730,340)	(5,369,296)
259,976	19,420,527	1,227,322	20,907,825	4,008,069	52,834	1,316,680	5,377,583
92,462	6,907,064	1,277,179	8,276,705	1,425,502	—	343,575	1,769,077
42,157	3,149,220	924,583	4,115,960	649,946	—	(362,865)	287,081
42,865	3,202,043	424,208	3,669,116	660,848	—	(203,774)	457,074
—	—	1,468,289	1,468,289	—	—	(350,131)	(350,131)
13,523	1,010,202	594,398	1,618,123	208,489	—	(116,815)	91,674
105,518	7,882,329	824,733	8,812,580	1,626,780	—	(204,071)	1,422,709
68,066	5,084,628	180,092	5,332,786	1,049,381	—	101,884	1,151,265
63,055	4,710,255	379,214	5,152,524	972,117	—	178,804	1,150,921
32,787	2,449,242	291,136	2,773,165	505,482	12,739	(72,543)	445,678
22,540	1,683,752	233,600	1,939,892	347,498	21	(25,372)	322,147
15,394	1,149,952	225,907	1,391,253	237,331	10,907	(140,526)	107,712
82,625	6,172,213	1,788,069	8,042,907	1,273,841	—	(280,746)	993,095
13,007	971,649	413,688	1,398,344	200,532	7,728	16,697	224,957
31,359	2,342,583	554,246	2,928,188	483,470	768	(148,211)	336,027
111,689	8,343,322	2,585,507	11,040,518	1,721,921	—	(325,282)	1,396,639
32,184	2,404,190	1,191,225	3,627,599	496,184	—	(171,163)	325,021
99,747	7,451,233	4,053,674	11,604,654	1,537,809	870	(680,749)	857,930
25,277	1,888,244	12,436	1,925,957	389,702	—	222,573	612,275
23,377	1,746,268	77,167	1,846,812	360,400	296	91,570	452,266
900,660	67,280,513	17,384,728	85,565,901	13,885,564	—	(3,655,736)	10,229,828
81,489	6,087,357	1,616,562	7,785,408	1,256,328	3,632	(256,767)	1,003,193
19,366	1,446,646	687,227	2,153,239	298,563	—	(224,124)	74,439
53,620	4,005,470	36,535	4,095,625	826,662	—	613,579	1,440,241
60,389	4,511,125	1,429,714	6,001,228	931,020	—	(535,755)	395,265
34,651	2,588,508	393,543	3,016,702	534,224	665	182,190	717,079
48,249	3,604,294	505,466	4,158,009	743,866	—	197,017	940,883
22,982	1,716,788	501,986	2,241,756	354,316	—	25,071	379,387
57,561	4,299,913	909,521	5,266,995	887,430	15,487	(163,527)	739,390
73,271	5,473,410	849,877	6,396,558	1,129,620	—	(105,361)	1,024,259
54,884	4,099,874	497,170	4,651,928	846,145	—	187,985	1,034,130
77,131	5,761,772	25,636	5,864,539	1,189,133	—	778,733	1,967,866
29,594	2,210,740	386,362	2,626,696	456,260	—	(21,801)	434,459
129,371	9,664,159	5,427,891	15,221,421	1,994,520	—	(1,219,857)	774,663
70,444	5,262,285	5,012,884	10,345,613	1,086,047	—	(899,069)	186,978
45,168	3,374,143	2,155,110	5,574,421	696,366	—	(132,701)	563,665
104,458	7,803,131	312,484	8,220,073	1,610,435	—	662,433	2,272,868
47,422	3,542,517	1,150,280	4,740,219	731,116	—	25,042	756,158
161,252	12,045,726	811,975	13,018,953	2,486,035	—	(203,094)	2,282,941
32,710	2,443,480	394,120	2,870,310	504,293	25,286	12,677	542,256
91,547	6,838,650	1,762,816	8,693,013	1,411,382	—	(256,186)	1,155,196
34,923	2,608,778	496,851	3,140,552	538,408	119,874	(77,620)	580,662
327,622	24,473,765	8,505,702	33,307,089	5,050,973	—	(839,827)	4,211,146
19,624	1,465,942	85,596	1,571,162	302,546	—	28,558	331,104
54,198	4,048,668	231,942	4,334,808	835,577	—	285,916	1,121,493
16,854	1,259,041	766,188	2,042,083	259,845	—	22,783	282,628
26,903	2,009,696	686,951	2,723,550	414,767	799	(129,908)	285,658
26,009	1,942,877	197,423	2,166,309	400,977	—	123,848	524,825
32,060	2,394,894	516,430	2,943,384	494,266	—	(16,816)	477,450
40,476	3,023,582	855,144	3,919,202	624,016	6,156	17,877	648,049
75,636	5,650,090	515,706	6,241,432	1,166,083	—	212,875	1,378,958
76,211	5,693,049	2,492,396	8,261,656	1,174,949	—	(329,615)	845,334
93,123	6,956,441	1,305,365	8,354,929	1,435,692	—	(12,133)	1,423,559
41,022	3,064,407	919,326	4,024,755	632,442	—	98,180	730,622
25,690	1,919,044	58,321	2,003,055	396,058	—	388,610	784,668
38,675	2,889,088	889,843	3,817,606	596,259	—	229,583	825,842
33,672	2,515,363	277,817	2,826,852	519,129	—	268,488	787,617
48,585	3,629,333	1,718,937	5,396,855	749,033	—	(264,153)	484,880
45,733	3,416,302	1,491,545	4,953,580	705,067	—	(78,557)	626,510
24,510	1,830,938	—	1,855,448	377,875	—	249,755	627,630
24,856	1,856,771	205,251	2,086,878	383,206	—	156,083	539,289
41,537	3,102,866	681,846	3,826,249	640,379	—	(128,294)	512,085
22,511	1,681,600	335,119	2,039,230	347,054	—	60,502	407,556
36,234	2,706,692	68,063	2,810,989	558,616	—	217,491	776,107
52,898	3,951,550	292,549	4,296,997	815,533	—	240,704	1,056,237
173,185	12,937,173	213,795	13,324,153	2,670,014	—	1,412,726	4,082,740
33,161	2,477,143	105,314	2,615,618	511,241	—	239,198	750,439

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
 POLICE AND FIREMEN'S RETIREMENT SYSTEM
 Schedule of Pension Amounts by Employer and Nonemployer
 As of and for year ended June 30, 2020

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources	
						Net difference between projected and actual investment earnings on pension plan investments	Total deferred outflows of resources
RAMSEY BOROUGH	36800	Bergen	\$ 15,928,567	160,587	40,084	933,966	2,704,828
RIDGEFIELD BOROUGH	27500	Bergen	13,811,020	139,239	34,755	809,805	2,678,910
RIDGEFIELD PARK VILLAGE	35200	Bergen	13,372,688	134,819	33,652	784,103	2,260,569
RIDGEWOOD VILLAGE	32000	Bergen	38,106,336	384,177	95,894	2,234,353	3,202,636
RIVER EDGE BOROUGH	20100	Bergen	10,106,026	101,886	25,432	592,564	1,625,522
RIVER VALE TOWNSHIP	48300	Bergen	9,328,228	94,044	23,474	546,958	760,841
ROCHELLE PARK TOWNSHIP	42800	Bergen	9,707,504	97,868	24,429	569,196	1,652,565
RUTHERFORD BOROUGH	31600	Bergen	18,015,046	181,622	45,335	1,056,306	2,339,668
SADDLE BROOK TOWNSHIP	24400	Bergen	15,902,994	160,329	40,020	932,467	2,891,675
SADDLE RIVER BOROUGH	50600	Bergen	8,998,964	90,725	22,646	527,651	706,018
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	7,959,830	80,249	20,031	466,722	1,521,336
TEANECK TOWNSHIP	21500	Bergen	74,760,212	753,710	188,134	4,383,541	5,849,672
TENAFLY BOROUGH	31400	Bergen	16,952,595	170,911	42,661	994,010	1,933,386
UPPER SADDLE RIVER BORO	48800	Bergen	9,080,806	91,550	22,852	532,450	1,222,222
WALLWICK BOROUGH	49001	Bergen	6,529,253	65,626	16,431	382,841	1,090,623
WASHINGTON BOROUGH	34600	Bergen	10,064,353	101,466	25,327	590,120	1,294,393
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	9,052,411	91,264	22,780	530,785	1,118,875
WESTWOOD BOROUGH	40200	Bergen	11,070,373	111,608	27,859	649,108	1,201,034
WOODCLIFF LAKE BOROUGH	47000	Bergen	7,904,105	79,687	19,891	463,455	929,116
WOODRIDGE BOROUGH	33300	Bergen	12,348,498	124,494	31,075	724,050	1,706,198
WYCKOFF TOWNSHIP	47200	Bergen	10,737,862	108,256	27,022	629,612	964,828
BEVERLY CITY MUNICIPAL BLDG	39600	Burlington	2,261,244	22,797	5,690	132,587	674,018
BORDENTOWN TWP	37900	Burlington	3,803,156	38,342	9,571	222,997	831,713
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	1,658,580	16,721	4,174	97,250	569,583
BORDENTOWN TWP	52200	Burlington	9,000,676	90,742	22,650	527,752	2,348,198
BORDENTOWN FIRE DISTRICT 2	63700	Burlington	3,413,737	34,416	8,591	200,163	1,280,668
BURLINGTON CITY	41300	Burlington	10,882,250	109,712	27,365	638,077	1,623,147
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	46,659,033	470,402	117,417	2,735,637	3,836,752
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	13,370,421	134,797	33,647	783,970	2,712,449
BURLINGTON TOWNSHIP	54500	Burlington	16,277,042	164,100	40,961	954,399	2,383,816
CHESTERFIELD TOWNSHIP	76000	Burlington	2,908,309	29,321	7,319	170,528	774,511
CHESTERFIELD HAM. FIRE DIST. 1	85202	Burlington	1,000,006	10,082	2,517	58,635	479,766
CINNAMINSON TOWNSHIP	29200	Burlington	9,479,189	95,566	23,854	555,809	1,461,875
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	4,678,791	47,170	11,774	274,339	982,976
DELANCO TOWNSHIP	45300	Burlington	4,382,075	44,179	11,027	256,942	1,283,612
DELRAN TOWNSHIP	61700	Burlington	10,666,369	107,535	26,842	625,419	787,631
EASTAMPTON TOWNSHIP	59000	Burlington	4,853,625	48,933	12,214	294,591	536,334
EDGEWATER PARK TOWNSHIP	61800	Burlington	4,210,561	42,450	10,596	246,885	739,173
EVESHAM TOWNSHIP	55200	Burlington	41,203,566	415,402	103,689	2,415,958	4,848,851
FLORENCE TOWNSHIP	36300	Burlington	10,291,026	103,751	25,897	603,411	1,419,298
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	1,302,968	13,136	3,279	76,399	394,259
LIMBERTON TOWNSHIP	61400	Burlington	6,005,783	60,548	15,114	352,147	869,165
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	4,130,778	41,645	10,395	242,207	996,266
MAPLE SHADE TOWNSHIP	29300	Burlington	11,812,316	119,088	29,726	692,611	1,426,104
MEDFORD LAKES BOROUGH	62900	Burlington	2,524,407	25,450	6,353	148,018	507,529
MEDFORD TOWNSHIP	49500	Burlington	15,167,239	152,911	38,168	889,326	1,642,610
MOORESTOWN TOWNSHIP	39600	Burlington	12,862,206	129,673	32,368	754,171	1,354,009
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	399,459	4,027	1,005	23,422	437,035
MOUNT HOLLY TOWNSHIP	39800	Burlington	7,133,548	71,918	17,952	416,273	1,027,745
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	15,295,230	154,202	38,490	896,831	2,145,178
MOUNT LAUREL TOWNSHIP	49900	Burlington	24,924,732	251,284	62,723	1,461,454	3,035,417
NEW HANOVER TOWNSHIP	69200	Burlington	480,352	4,843	1,209	28,165	381,115
NORTH HANOVER TOWNSHIP	69300	Burlington	1,958,397	19,744	4,928	114,830	699,823
PALMYRA BOROUGH	38300	Burlington	5,036,948	50,781	12,675	295,340	854,729
PEMBERTON BOROUGH	69700	Burlington	1,214,164	12,241	3,055	71,192	181,726
PEMBERTON TOWNSHIP	62800	Burlington	13,857,458	139,707	34,872	812,528	1,253,659
RIVERSIDE TOWNSHIP	25100	Burlington	5,077,452	51,189	12,777	297,715	847,679
RIVERTON BOROUGH	37100	Burlington	1,628,716	16,420	4,099	95,499	567,030
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	2,635,650	26,572	6,633	154,540	469,928
WESTAMPTON TOWNSHIP	62200	Burlington	10,805,521	108,938	27,192	633,578	1,311,822
WILLINGBORO TOWNSHIP	49100	Burlington	32,063,588	323,255	80,888	1,880,038	4,506,532
AUDUBON BOROUGH	23400	Camden	5,834,523	58,622	14,683	342,105	764,621
BARRINGTON BOROUGH	48100	Camden	4,798,454	48,377	12,075	281,356	584,376
BELLMAWR BOROUGH	37300	Camden	7,781,215	78,448	19,581	456,249	1,404,777
BERLIN BOROUGH	52800	Camden	5,446,272	54,908	13,706	319,340	749,911
BERLIN TOWNSHIP	52300	Camden	5,421,810	54,661	13,644	317,906	498,008
BROOKLAWN BOROUGH	47300	Camden	1,699,443	17,133	4,277	99,646	351,480
CAMDEN CITY	21201	Camden	—	—	—	—	—
CAMDEN CITY	21202	Camden	62,308,822	628,179	156,800	3,653,458	6,458,680
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	120,929,467	1,219,174	304,318	7,090,660	13,990,405
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	33,055,440	333,255	83,184	1,936,195	4,662,820
CAMDEN CO BD. OF CH.FREEHOLDERS	70402	Camden	275,019	2,773	692	16,126	24,019
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	81,513,905	821,798	205,129	4,779,542	11,801,673
CHERRY HILL FIRE DIST 13	75800	Camden	33,413,503	336,865	84,085	1,959,190	3,131,655
CHERRY HILL TOWNSHIP	33000	Camden	50,850,788	512,662	127,966	2,981,620	5,073,809
CHESSLHURST BOROUGH	58600	Camden	2,123,005	21,403	5,343	124,482	496,882
CLEMENTON BOROUGH	64400	Camden	3,087,179	31,124	7,769	181,016	513,800
COLLINGSWOOD BOROUGH	25801	Camden	6,940,440	69,971	17,466	406,950	976,293
COLLINGSWOOD BOROUGH	25802	Camden	4,716,752	47,573	11,875	276,683	453,031
GIBBSBORO BOROUGH	65600	Camden	1,120,594	11,297	2,820	65,706	292,056
GLOUCESTER CITY	32200	Camden	16,674,407	168,106	41,961	977,698	1,446,185
GLOUCESTER TOWNSHIP	48600	Camden	49,874,805	502,823	125,510	2,924,893	5,601,573
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	1,975,734	19,919	4,972	115,847	683,090
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	1,742,006	17,562	4,384	102,142	824,653
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	1,523,719	15,362	3,834	89,343	270,365
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	1,072,305	10,811	2,698	62,874	534,823
HADDON HEIGHTS BOROUGH	40500	Camden	5,277,511	53,206	13,281	309,445	803,993
HADDON TOWNSHIP	22200	Camden	9,055,245	91,292	22,787	530,951	951,923

Deferred inflows of resources				Pension expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
57,166	4,270,353	—	4,327,519	881,329	—	509,712	1,391,041
49,566	3,702,652	188,251	3,940,469	764,165	—	122,669	886,834
47,993	3,585,138	926,778	4,559,909	739,912	—	201,597	941,509
136,759	10,216,081	936,496	11,289,336	2,108,427	—	(27,196)	1,636,461
36,269	2,709,365	246,179	2,991,613	559,167	—	140,194	699,361
33,478	2,500,842	1,479,464	4,013,784	516,132	—	(249,714)	266,418
34,839	2,602,524	426,218	3,063,581	537,117	—	(8,953)	528,164
64,654	4,829,726	197,555	5,091,935	996,774	—	374,057	1,370,831
57,074	4,263,498	270,332	4,590,904	879,914	35,854	410,351	1,326,119
32,296	2,412,568	1,073,092	3,517,956	497,913	—	(238,193)	259,720
28,567	2,133,983	258,123	2,420,673	440,418	23,516	248,832	712,766
268,305	20,042,766	2,867,582	23,178,653	4,136,489	—	(177,176)	3,959,313
60,841	4,544,889	630,378	5,236,108	937,989	—	132,837	1,070,826
32,590	2,434,510	203,443	2,670,543	502,442	—	115,996	618,438
23,433	1,750,454	1,506,034	3,279,921	361,264	—	(234,675)	126,589
36,120	2,698,193	324,661	3,058,974	556,862	—	76,258	633,120
32,488	2,426,897	1,051,769	3,511,154	500,871	—	10,657	511,528
39,730	2,967,901	940,844	3,948,475	612,525	—	(315,553)	296,972
28,367	2,119,043	263,555	2,410,965	437,335	—	(117,639)	319,696
44,317	3,310,558	827,529	4,162,404	683,243	—	177,938	861,181
38,537	2,878,762	163,378	3,080,677	594,128	—	(101,257)	492,871
8,115	606,226	—	614,341	125,115	—	173,774	298,889
13,649	1,019,603	17,256	1,050,508	210,429	1,214	84,896	296,539
5,952	444,655	—	450,607	91,769	—	139,792	231,561
32,302	2,413,027	422,176	2,867,505	498,008	—	419,250	917,258
12,251	915,202	151,319	1,078,772	188,882	—	168,856	377,738
39,055	2,917,466	1,028,834	3,985,355	602,116	—	(135,046)	467,070
167,454	12,509,008	6,309,196	18,985,658	2,581,648	—	(3,017,042)	(435,394)
47,985	3,584,530	710,637	4,343,152	739,787	110,082	172,089	1,021,958
58,416	4,363,778	162,776	4,584,970	900,610	—	238,046	1,138,656
10,438	779,700	—	790,138	160,917	—	162,040	322,957
3,589	268,096	—	271,685	55,330	—	116,040	171,370
34,020	2,541,314	142,612	2,717,946	524,484	—	149,119	673,603
16,792	1,254,356	293,333	1,564,481	258,878	—	147,590	406,468
15,727	1,174,808	179,030	1,369,565	242,461	—	269,873	511,334
38,280	2,859,590	524,099	3,421,969	590,171	82,051	(161,262)	490,960
17,419	1,301,228	333,743	1,652,390	268,551	—	43,703	312,254
15,111	1,128,626	—	1,143,937	232,971	—	277,585	510,556
147,875	11,046,430	1,164,895	12,359,200	2,279,797	—	255,122	2,534,919
36,933	2,758,962	—	2,795,895	569,403	502	469,953	1,039,858
4,676	349,318	465,596	819,590	72,093	—	92,656	165,049
21,554	1,610,114	313,511	1,945,179	332,300	88	177,088	509,476
14,825	1,107,437	265,047	1,387,309	228,556	—	71,809	300,365
42,393	3,166,811	587,445	3,796,649	653,576	—	(104,307)	549,269
9,060	676,778	—	685,838	139,676	—	113,210	252,886
54,433	4,066,246	121,295	4,241,974	839,205	—	462,335	1,301,540
46,161	3,448,281	686,324	4,180,766	711,667	9,691	(172,961)	548,397
1,434	107,092	—	108,526	22,102	—	83,384	105,486
25,601	1,912,461	615,897	2,553,959	394,700	—	22,395	417,095
54,893	4,100,580	118,769	4,274,222	646,286	—	426,291	1,272,577
89,452	6,682,171	609,149	7,380,772	1,379,088	—	241,486	1,620,574
1,724	128,780	166,627	297,131	26,578	—	59,025	85,603
7,028	525,034	95,780	627,842	108,358	542	5,984	114,884
18,077	1,350,376	335,670	1,704,123	278,695	—	109,057	387,552
4,357	325,510	194,142	524,009	67,180	—	52,034	119,214
49,733	3,715,102	1,392,608	5,157,443	766,734	21,932	(618,130)	170,536
18,222	1,361,235	413,287	1,792,744	280,936	—	(129,621)	151,315
5,845	436,649	119,336	561,630	90,117	226	23,860	114,223
9,459	706,602	—	716,061	145,831	1,247	124,708	271,786
38,780	2,896,896	220,427	3,156,103	597,870	16,819	275,578	890,267
115,072	8,596,056	590,620	9,291,748	1,774,081	—	309,648	2,083,729
20,939	1,564,201	154,142	1,739,282	322,825	442	65,057	388,324
17,221	1,286,437	162,246	1,465,904	265,499	—	(21,356)	244,143
27,926	2,086,097	383,836	2,497,859	430,535	13,872	162,467	626,894
19,546	1,460,113	328,809	1,808,468	301,343	—	66,277	369,620
19,458	1,453,555	370,225	1,843,238	299,989	—	(45,219)	254,770
6,099	455,610	340,889	802,598	94,030	—	(54,916)	39,114
223,619	16,704,622	4,488,478	21,416,719	3,447,553	143,770	(3,663,207)	(3,663,207)
434,001	32,420,467	3,324,379	36,178,647	6,691,038	—	(1,299,465)	2,291,858
118,632	8,861,966	1,012,665	9,993,263	1,828,960	14,742	(872,246)	5,818,792
987	73,731	—	74,468	15,217	—	336,598	2,180,300
292,544	21,853,390	7,615,352	29,761,286	4,510,171	163,530	(4,256)	10,961
119,917	8,957,960	2,354,500	11,432,377	1,848,772	—	5,132,508	9,806,209
162,497	13,632,792	892,457	14,707,746	2,813,579	—	(312,040)	1,536,732
7,619	569,165	32,781	609,565	117,466	—	144,246	2,957,625
11,080	827,654	659,449	1,498,183	70,814	—	39,971	157,437
24,908	1,860,690	270,329	2,155,927	384,015	5,031	(41,000)	157,437
16,835	1,265,069	138,056	1,420,060	261,089	—	(2,726)	386,320
4,022	300,425	513,769	818,216	92,003	—	79,868	340,977
59,642	4,470,309	598,155	5,128,306	922,596	—	42,560	104,563
178,995	13,371,137	745,092	14,295,224	2,759,577	237,572	(31,719)	690,877
7,091	529,683	36,620	573,394	109,318	—	1,263,280	4,260,429
6,252	467,021	—	473,273	96,385	—	120,938	230,256
5,468	408,500	31,403	445,371	96,385	—	229,437	325,822
3,848	287,479	188,766	480,093	59,331	—	(11,795)	72,513
18,940	1,414,869	308,693	1,742,502	292,005	2,632	35,385	94,716
32,498	2,427,657	583,154	3,043,309	501,027	851	58,094	352,731
						82,595	584,473

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
 POLICE AND FIREMEN'S RETIREMENT SYSTEM
 Schedule of Pension Amounts by Employer and Nonemployer
 As of and for year ended June 30, 2020

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources				
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
HADDON TWP FIRE DISTRICT 1	85102	Camden	\$ 459,151	4,629	1,155	26,922	69,450	102,156
HADDONFIELD BOROUGH	38600	Camden	7,115,400	71,735	17,906	417,209	330,853	837,703
HAIRELLA BOROUGH	77100	Camden	276,511	2,788	696	16,213	220,529	240,226
LAUREL SPRINGS BOROUGH	67800	Camden	2,174,660	21,924	5,473	127,510	217,757	372,664
LAWNSIDE BOROUGH	68000	Camden	1,716,954	17,310	4,321	100,673	526,826	649,130
LINDENWOLD BOROUGH	55300	Camden	13,895,635	140,094	34,969	814,778	432,541	1,422,382
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—	—	—	—	—
MAGNOLIA BOROUGH	60800	Camden	3,551,616	35,806	8,938	208,248	178,537	431,529
MERCHANTVILLE BOROUGH	38900	Camden	4,252,731	42,875	10,702	249,357	346,585	649,519
MOUNT EPHRAIM BOROUGH	37200	Camden	3,750,392	37,810	9,438	219,903	347,295	614,446
OAKLYN BOROUGH	33600	Camden	3,565,149	35,943	8,972	209,041	296,342	550,298
PENNSAUKEN TOWNSHIP	20900	Camden	32,973,586	332,430	82,978	1,933,396	495,535	2,844,339
PINE HILL FIRE DISTRICT 1	55100	Camden	6,846,488	69,024	17,229	401,442	494,632	982,327
PINE VALLEY BOROUGH	77200	Camden	411,268	4,146	1,035	24,115	131,503	160,799
PINE VALLEY BOROUGH	70000	Camden	—	—	—	—	—	—
RUNNEMEDE BOROUGH	38500	Camden	5,853,226	59,010	14,730	343,202	493,983	910,925
SOMERDALE BOROUGH	61000	Camden	4,555,462	45,927	11,464	267,108	112,201	436,700
STRATFORD BOROUGH	61500	Camden	4,884,171	49,241	12,291	286,382	270,301	618,215
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—	—	—	1,556,919	1,556,919
VOORHEES TOWNSHIP	53100	Camden	27,873,534	281,013	70,144	1,634,356	11,032,454	13,017,967
WATERFORD TOWNSHIP	53200	Camden	7,139,377	71,977	17,966	418,615	736,374	1,244,932
WINSLOW TOWNSHIP	53500	Camden	29,102,930	293,407	73,237	1,706,441	1,096,201	3,171,286
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	6,462,563	65,154	16,263	378,930	1,893,309	2,353,656
WOODLYNNE BOROUGH	51400	Camden	1,022,328	10,307	2,573	59,944	308,662	381,486
AVALON BOROUGH	57400	Cape May	5,681,203	57,276	14,297	333,116	730,392	1,135,081
CAPE MAY CITY	44400	Cape May	11,191,355	112,628	28,163	656,201	266,355	1,063,547
CAPE MAY COUNTY	70500	Cape May	43,619,911	439,763	109,769	2,557,639	2,808,153	5,915,324
LOWER TOWNSHIP	57600	Cape May	14,998,235	151,208	37,743	879,417	673,850	1,742,218
MIDDLE TOWNSHIP	57900	Cape May	16,980,342	171,191	42,731	995,637	1,079,859	2,289,418
NORTH WILDWOOD CITY	26000	Cape May	11,699,986	117,956	29,443	686,025	653,456	1,486,880
OCEAN CITY	20700	Cape May	46,302,369	466,806	116,520	2,714,925	493,530	3,791,781
SEA ISLE CITY	57700	Cape May	8,077,608	81,436	20,327	473,628	658,893	1,234,284
STONE HARBOR BOROUGH	57500	Cape May	4,136,098	41,699	10,408	242,519	640,387	935,013
WEST WILDWOOD BOROUGH	59200	Cape May	910,692	9,181	2,292	53,398	318,291	383,162
WILDWOOD CITY	34900	Cape May	20,907,545	210,784	52,614	1,225,907	1,906,981	3,396,286
WILDWOOD CREST BOROUGH	53700	Cape May	6,017,996	60,672	15,144	352,863	651,904	1,080,583
BRIDGETON CITY	36200	Cumberland	24,186,444	243,840	60,865	1,416,164	1,434,529	3,157,398
CUMBERLAND COUNTY	70600	Cumberland	38,444,460	387,585	96,745	2,254,179	383,075	3,121,584
CUMBERLAND COUNTY	70603	Cumberland	11,085,027	111,756	27,895	649,967	551,605	1,341,223
MILLVILLE CITY	22600	Cumberland	23,089,977	232,786	58,106	1,353,873	1,269,260	2,914,025
VINELAND CITY	26500	Cumberland	53,742,107	541,812	135,242	3,151,151	3,983,561	7,811,766
BELLEVILLE TOWNSHIP	35400	Essex	66,091,911	666,319	166,320	3,875,278	1,674,234	6,382,151
BLOOMFIELD TOWNSHIP	32700	Essex	78,918,285	795,630	198,598	4,627,348	7,549,623	13,171,199
CALDWELL BOROUGH	40800	Essex	9,183,259	92,583	23,110	536,457	784,701	1,438,851
CEDAR GROVE TOWNSHIP	28700	Essex	13,852,161	139,653	34,859	812,217	1,213,573	2,200,302
EAST ORANGE CITY	23800	Essex	119,649,527	1,206,270	301,097	7,015,611	4,261,369	12,784,347
ESSEX COUNTY	70700	Essex	342,078,671	3,448,733	860,839	20,057,673	11,894,290	36,261,535
ESSEX COUNTY COLLEGE	62700	Essex	1,775,490	17,900	4,468	104,105	407,278	533,751
ESSEX FELL'S BOROUGH	27900	Essex	5,787,854	58,351	14,565	339,369	594,806	1,007,091
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	14,511,209	146,298	36,517	850,860	839,471	1,873,146
GLEN RIDGE BOROUGH	25500	Essex	8,370,126	84,385	21,063	490,780	560,264	1,156,492
IRVINGTON TOWNSHIP	29100	Essex	98,909,899	997,180	248,906	5,799,550	1,307,884	8,353,520
LIVINGSTON TOWNSHIP	36000	Essex	32,758,977	330,266	82,438	1,920,812	3,104,267	5,437,783
MAPLEWOOD TOWNSHIP	23900	Essex	40,322,032	406,514	101,470	2,364,269	876,819	3,749,072
MILLBURN TOWNSHIP	26300	Essex	41,282,158	416,194	103,886	2,420,566	1,920,005	4,860,651
MONTCLAIR TOWNSHIP	28300	Essex	78,806,453	794,503	198,316	4,620,791	2,924,831	8,538,441
NEWARK CITY	21101	Essex	385,500,577	3,886,498	970,111	22,603,710	16,650,210	44,110,529
NEWARK CITY	21102	Essex	240,949,259	2,429,177	606,348	14,127,982	9,892,588	27,056,095
NORTH CALDWELL BOROUGH	38000	Essex	6,755,903	68,111	17,001	396,130	354,771	836,013
NUTLEY TOWNSHIP	32500	Essex	41,464,544	418,033	104,345	2,431,260	1,505,371	4,459,009
ORANGE CITY	24900	Essex	67,521,008	680,726	169,916	3,959,073	8,537,445	13,347,160
ROSELAND BOROUGH	43600	Essex	11,059,998	111,504	27,832	646,499	730,964	1,518,799
SOUTH ORANGE VILLAGE	35600	Essex	29,429,638	296,701	74,060	1,725,597	1,794,044	3,890,402
VERONA TOWNSHIP	34200	Essex	13,686,719	137,985	34,443	802,516	2,136,670	3,111,614
WEST CALDWELL TOWNSHIP	36100	Essex	11,242,199	113,340	28,291	659,183	925,430	1,726,244
WEST ORANGE TOWNSHIP	24700	Essex	70,723,767	713,016	177,976	4,146,865	1,510,351	6,548,208
CLAYTON BOROUGH	64300	Gloucester	4,258,826	42,936	10,717	249,715	59,384	362,752
DEPTFORD TOWNSHIP	63000	Gloucester	20,496,080	206,635	51,578	1,201,781	1,304,768	2,764,762
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	4,326,025	43,614	10,886	253,655	167,344	475,589
EAST GREENWICH TOWNSHIP	59300	Gloucester	5,167,957	52,102	13,005	303,021	146,461	516,589
ELK TOWNSHIP	60900	Gloucester	3,135,051	31,607	7,889	183,623	240,917	464,236
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	9,562,430	96,406	24,064	560,690	2,534,193	3,215,353
GLASSBORO BOROUGH	45201	Gloucester	16,436,296	165,706	41,362	963,377	930,482	2,101,287
GLASSBORO BOROUGH	45202	Gloucester	2,091,060	21,081	5,262	122,609	723,851	872,803
GLOUCESTER COUNTY	70800	Gloucester	39,371,136	396,928	99,077	2,308,514	904,683	3,709,202
GLOUCESTER COUNTY	70803	Gloucester	14,150,428	142,660	35,609	829,706	1,215,409	2,223,384
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	5,822,356	58,699	14,652	341,392	485,034	899,777
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	7,153,626	72,121	18,002	419,451	1,601,603	2,111,177
LOGAN TOWNSHIP	57000	Gloucester	6,549,378	66,029	16,481	384,021	187,123	653,654
MANTUA TOWNSHIP	68400	Gloucester	10,696,025	107,834	26,916	627,158	1,214,593	1,976,501
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	22,743,919	229,297	57,235	1,333,582	688,896	2,309,010
NEWFIELD BOROUGH	74700	Gloucester	—	—	—	—	8,256	8,256
FALLSBORO BOROUGH	39100	Gloucester	5,372,434	54,163	13,520	315,011	755,177	1,137,871
FITMAN BOROUGH	41200	Gloucester	5,383,387	54,274	13,547	315,653	1,110,426	1,493,900
SOUTH HARRISON TOWNSHIP	72600	Gloucester	1,195,785	12,056	3,009	70,114	233,407	318,586
WASHINGTON TWP (GLOUCESTER)	48400	Gloucester	27,127,879	273,495	68,267	1,590,634	2,273,486	4,205,882
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	7,184,855	72,436	18,081	421,282	1,228,211	1,740,010
WENONAH BOROUGH	73900	Gloucester	—	—	—	—	111,134	111,134

Deferred inflows of resources				Pension expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
1,648	123,096	23,590	148,334	25,405	17,400	45,736	88,541
25,536	1,907,596	523,726	2,456,858	393,696	—	27,725	421,421
992	74,131	—	75,123	15,299	84	57,939	73,322
7,805	583,013	11,197	602,015	120,324	—	106,788	227,112
6,162	460,305	407,504	873,971	94,999	—	91,224	186,223
49,870	3,725,390	174,257	3,949,517	768,858	—	245,062	1,013,920
—	—	—	—	—	—	(4,532)	(4,532)
12,746	952,167	88,856	1,053,769	196,511	—	36,486	232,997
15,263	1,140,132	566,156	1,721,551	235,304	444	(110,078)	125,670
13,460	1,005,458	449,270	1,468,188	207,509	—	(60,193)	147,316
12,795	955,795	179,130	1,147,720	197,260	—	8,189	205,449
118,338	8,840,021	2,107,502	11,065,861	1,824,431	22,620	(698,169)	1,148,882
24,571	1,835,503	114,442	1,974,516	378,817	—	142,615	521,432
1,476	110,258	1,156	112,890	22,755	—	28,224	50,979
—	—	175,659	175,659	—	—	(52,291)	(52,291)
21,007	1,569,215	26,040	1,616,262	323,859	6,485	74,329	404,673
16,349	1,221,292	249,991	1,487,632	252,054	—	59,893	311,947
17,529	1,309,417	372,737	1,699,683	270,242	—	13,489	283,731
—	—	8,978,442	8,978,442	—	—	(1,457,453)	(1,457,453)
100,035	7,472,728	80,255	7,653,018	1,542,245	—	2,293,944	3,836,189
25,622	1,914,024	186,755	2,126,401	395,022	—	64,944	459,966
104,447	7,802,322	354,690	8,261,459	1,610,268	—	399,293	2,009,561
23,193	1,732,574	82,154	1,837,921	357,574	—	557,902	915,476
3,669	274,080	165,824	443,573	56,566	—	57,869	114,435
20,389	1,523,097	883,592	2,427,078	314,341	2,784	(23,486)	293,639
40,164	3,000,335	752,617	3,793,116	619,219	4,056	(157,484)	465,791
156,547	11,694,237	1,089,921	12,949,705	2,413,493	—	946,741	3,362,234
53,827	4,020,937	13,665	4,088,429	629,854	—	142,782	972,636
60,940	4,552,328	448,758	5,062,026	939,524	—	326,257	1,265,781
41,990	3,136,696	305,778	3,484,464	647,361	39,072	226,389	912,822
166,174	12,413,388	1,485,798	14,065,360	2,561,914	9,688	(163,828)	2,387,774
28,990	2,165,558	487,602	2,682,150	446,935	—	94,750	541,685
14,844	1,108,863	1,079,388	2,203,095	228,851	—	(112,924)	115,927
3,268	244,151	144,038	391,457	50,389	—	104,792	155,181
75,035	5,605,188	—	5,680,223	1,156,816	—	927,422	2,084,238
21,598	1,613,389	102,012	1,736,999	332,976	13,554	(29,980)	316,550
86,802	6,484,241	1,886,173	8,457,216	1,338,238	—	(400,581)	937,657
137,973	10,306,730	2,626,638	13,271,341	2,127,135	—	192,714	2,319,849
39,783	2,971,830	306,170	3,317,783	613,336	4,532	(43,499)	574,369
62,867	6,190,285	1,218,977	7,492,129	1,277,570	—	(405,705)	871,865
192,874	14,407,937	2,491,556	17,092,367	2,973,555	—	12,141	3,007,449
237,196	17,718,846	3,907,183	21,863,225	3,656,871	240,902	676,321	4,574,094
283,228	21,157,520	2,943,881	24,384,629	4,366,556	—	334,523	4,701,079
32,958	2,461,977	155,487	2,650,422	508,110	9,201	269,164	786,475
49,714	3,713,681	1,037,831	4,801,226	766,441	—	59,084	825,525
429,408	32,077,322	8,667,379	41,174,109	6,620,219	125,756	(1,878,630)	4,867,345
1,227,679	91,709,245	15,703,789	108,640,713	18,927,243	133,727	1,717,477	20,778,447
6,372	475,998	221,201	703,571	98,238	6,590	73,683	178,511
20,772	1,551,689	214,096	1,786,557	320,242	—	89,829	410,071
52,079	3,890,368	382,506	4,324,953	802,906	—	169,598	992,504
30,039	2,243,981	306,841	2,580,861	463,120	—	10,758	473,878
354,976	26,517,152	3,256,988	30,129,128	5,472,693	107,417	(528,639)	5,051,471
117,568	8,782,486	1,131,190	10,031,244	1,812,557	824	389,631	2,203,012
144,711	10,810,096	676,892	11,631,699	2,231,022	1,062	304,006	2,536,090
148,157	11,067,500	2,400,504	13,616,161	2,284,145	—	(114,928)	2,169,217
282,827	21,127,539	549,833	21,960,199	4,360,368	33,430	926,364	5,320,162
1,383,502	103,350,402	23,523,047	128,256,851	21,329,797	254,814	(7,423,174)	14,161,427
864,738	64,597,055	10,713,877	76,175,670	13,331,743	76,520	540,623	13,948,886
24,246	1,811,217	140,469	1,975,932	373,805	—	145,039	518,844
148,811	11,116,396	210,959	11,476,166	2,294,237	—	669,380	2,963,617
242,325	18,101,978	590,517	18,924,820	3,735,943	21,868	2,082,216	5,840,027
39,693	2,965,119	31,077	3,035,889	611,951	—	175,169	787,120
105,619	7,889,910	4,860,237	12,855,766	1,628,344	—	(979,836)	648,508
49,120	3,669,328	84,281	3,802,729	757,287	—	339,225	1,096,512
40,347	3,013,966	883,934	3,938,247	622,032	992	(143,290)	479,734
253,819	18,960,619	1,460,211	20,674,649	3,913,152	8,907	717,172	4,639,231
15,284	1,141,766	648,324	1,805,374	235,641	—	(166,573)	59,068
73,558	5,494,877	2,202,370	7,770,805	1,134,050	1,270	76,332	1,211,652
15,526	1,159,781	117,851	1,293,158	239,359	—	38,319	277,678
18,547	1,385,498	293,144	1,697,189	285,944	—	(166,928)	119,016
11,251	840,489	405,217	1,256,957	173,463	2,705	(39,486)	136,682
34,318	2,563,630	76,271	2,674,219	529,090	—	580,139	1,109,229
58,988	4,406,473	241,288	4,706,749	909,422	—	(12,192)	897,230
7,505	560,601	133,777	701,883	115,699	131	211,477	327,307
141,298	10,555,166	1,989,243	12,685,707	2,178,408	—	(1,638,556)	539,852
50,784	3,793,645	99,258	3,943,687	782,944	—	378,571	1,161,515
20,896	1,560,939	591,959	2,173,794	322,151	—	(64,388)	257,763
25,673	1,917,844	48,528	1,992,045	395,811	—	422,700	818,511
23,505	1,755,849	524,765	2,304,119	362,378	1,177	(81,330)	282,225
38,387	2,867,540	—	2,905,927	591,812	1,470	416,583	1,011,865
81,625	6,097,509	2,048,912	8,228,046	1,258,423	1,221	167,985	1,427,629
—	—	1,204,265	1,204,265	—	—	(292,388)	(292,388)
19,281	1,440,317	623,350	2,082,948	297,257	—	14,171	311,428
19,320	1,443,254	448,822	1,911,396	297,863	—	185,247	483,110
4,292	320,583	175,154	500,029	66,163	—	29,865	96,028
97,359	7,272,822	1,600,292	8,970,473	1,500,988	—	83,196	1,584,184
25,786	1,926,217	89,993	2,041,996	397,539	—	293,531	691,070
—	—	1,472,171	1,472,171	—	—	(282,246)	(282,246)

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
 POLICE AND FIREMEN'S RETIREMENT SYSTEM
 Schedule of Pension Amounts by Employer and Nonemployer
 As of and for year ended June 30, 2020

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources	
						Net difference between projected and actual investment earnings on pension plan investments	Total deferred outflows of resources
WEST DEPTFORD TOWNSHIP	47900	Gloucester	\$ 14,510,458	146,290	36,516	850,816	1,482,160
WESTVILLE BOROUGH	22700	Gloucester	3,280,669	33,075	8,256	192,361	554,751
WOODBURY CITY	24000	Gloucester	10,144,691	102,276	25,529	594,631	1,024,826
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	2,136,792	21,542	5,377	125,290	277,677
WOOLWICH TOWNSHIP	74200	Gloucester	7,778,659	78,422	19,575	456,099	1,593,847
BAYONNE CITY	20300	Hudson	150,772,270	1,520,040	379,418	8,840,483	6,417,105
EAST NEWARK BOROUGH	34700	Hudson	2,258,502	22,770	5,684	132,427	197,568
GUTTENBERG TOWN	25600	Hudson	7,728,994	77,921	19,450	453,187	1,403,913
HARRISON TOWN (HUDSON)	31800	Hudson	29,646,029	298,882	74,604	1,736,285	2,816,302
HOBOKEN CITY	23301	Hudson	55,835,503	562,917	140,510	3,273,897	3,583,685
HOBOKEN CITY	23302	Hudson	53,675,648	541,142	135,075	3,147,254	4,812,534
HUDSON COUNTY	70900	Hudson	173,743,520	1,751,629	437,225	10,187,395	12,718,591
HUDSON COUNTY	70903	Hudson	30,807,116	310,588	77,526	1,806,365	2,724,902
JERSEY CITY FIRE DEPT.	38101	Hudson	319,386,210	3,219,975	803,739	18,727,225	4,310,860
JERSEY CITY FIRE DEPT.	38102	Hudson	228,698,322	2,305,667	575,518	13,409,652	5,972,713
KEARNY TOWN	31900	Hudson	76,399,129	770,233	192,258	4,479,638	2,342,595
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	295,341	2,978	743	17,317	188,945
NORTH BERGEN TOWNSHIP	23701	Hudson	41,014,044	413,491	103,212	2,404,845	1,567,692
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	111,691,223	1,126,037	281,070	6,549,979	7,547,144
SECAUCUS TOWN	24600	Hudson	27,933,967	281,622	70,296	1,637,899	2,759,077
UNION CITY	22400	Hudson	72,279,062	728,696	181,890	4,236,059	4,410,761
WEGHAWKEN TOWNSHIP	27700	Hudson	21,238,081	214,116	53,446	1,245,288	1,372,028
WEST NEW YORK TOWN	23000	Hudson	46,867,975	472,509	117,943	2,748,089	2,836,705
CLINTON TOWNSHIP	64500	Hunterdon	3,619,475	36,490	9,108	212,227	412,943
DELAWARE TOWNSHIP	64800	Hunterdon	8,343,501	84,117	20,996	489,219	132,971
FLEMINGTON BOROUGH	64800	Hunterdon	2,379,206	23,986	5,987	139,504	99,726
FLEMINGTON TOWNSHIP	65300	Hunterdon	5,263,979	53,070	13,247	308,652	968,012
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	1,794,632	18,993	4,516	105,228	122,403
FRENCHTOWN BOROUGH	65500	Hunterdon	175,990	1,774	443	10,319	16,757
HIGH BRIDGE BOROUGH	67000	Hunterdon	2,718,197	27,404	6,840	159,381	23,654
HOLLAND TOWNSHIP	67100	Hunterdon	1,835,761	18,508	4,620	107,639	81,600
HUNTERDON COUNTY	71000	Hunterdon	7,229,326	72,984	18,193	423,889	1,772,467
HUNTERDON COUNTY	71003	Hunterdon	5,131,454	51,734	12,913	300,881	329,123
LAMBERTVILLE CITY	67700	Hunterdon	2,532,885	25,536	6,374	148,515	80,276
LEBANON TOWNSHIP	54300	Hunterdon	3,268,466	32,952	8,225	191,645	353,712
RARITAN TOWNSHIP	61200	Hunterdon	12,082,616	121,813	30,406	708,460	436,964
READINGTON TOWNSHIP	72400	Hunterdon	9,779,769	98,597	24,611	573,434	692,581
TEWKSBURY TOWNSHIP	73300	Hunterdon	3,022,791	30,475	7,607	177,240	403,526
WEST AMWELL TOWNSHIP	74000	Hunterdon	1,830,846	18,458	4,607	107,351	68,436
EAST WINDSOR TOWNSHIP	50800	Mercer	16,081,713	162,131	40,470	842,946	215,784
EWING TOWNSHIP	43100	Mercer	35,536,659	358,270	89,428	2,083,681	3,138,718
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	71,382,469	719,656	179,634	4,185,488	1,109,981
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	6,013,833	60,630	15,134	352,619	587,567
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	6,997,368	70,545	17,609	410,288	664,473
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	5,323,729	53,672	13,397	312,155	1,314,540
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	3,122,965	31,485	7,859	183,114	1,313,776
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	4,865,064	49,048	12,243	285,261	1,273,014
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	6,391,871	64,441	16,085	374,785	718,851
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	3,114,753	31,402	7,838	182,633	1,520,243
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	5,851,757	58,996	14,726	343,116	1,076,453
HIGHTSTOWN BOROUGH	24100	Mercer	4,381,924	44,177	11,027	256,933	723,261
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	11,363,401	114,562	28,596	666,289	168,221
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	3,730,290	37,808	9,387	218,724	675,610
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	23,358,102	235,489	58,781	1,369,595	913,998
MERCER COUNTY	71100	Mercer	95,371,560	961,507	240,002	5,592,081	5,230,568
MERCER COUNTY	71103	Mercer	20,215,198	203,803	50,871	1,185,312	1,865,666
PENNINGTON BOROUGH	69800	Mercer	1,172,780	11,824	2,951	68,766	134,579
PRINCETON	86001	Mercer	23,988,467	241,844	60,367	1,406,556	1,247,783
PRINCETON BOROUGH	20500	Mercer	—	—	—	—	—
PRINCETON TOWNSHIP	25200	Mercer	—	—	—	—	—
ROBBINSVILLE TOWNSHIP	73700	Mercer	15,812,235	159,414	39,791	927,145	1,187,918
TRENTON CITY	33401	Mercer	94,510,024	952,821	237,834	5,541,565	4,346,840
TRENTON CITY	33402	Mercer	77,347,596	779,795	194,645	4,535,251	1,202,705
WEST WINDSOR TOWNSHIP	49700	Mercer	24,061,206	242,578	60,550	1,410,821	1,404,689
CARTERET BOROUGH	21400	Middlesex	31,058,355	313,121	78,158	1,821,097	1,987,687
CRANBURY TOWNSHIP	64700	Middlesex	7,236,405	72,955	18,210	424,304	775,766
DUNELLEN BOROUGH	26100	Middlesex	5,588,489	56,341	14,063	327,679	151,219
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	40,259,217	405,881	101,312	2,360,586	1,904,282
EDISON TOWNSHIP	31701	Middlesex	85,116,436	858,118	214,195	4,990,775	4,214,157
EDISON TOWNSHIP	31702	Middlesex	55,269,411	557,209	139,085	3,240,704	1,201,061
HELMETTA BOROUGH	66900	Middlesex	—	—	—	—	102,416
HIGHLAND PARK BOROUGH	21900	Middlesex	9,710,928	97,903	24,438	569,397	28,697
HUNTSBURG BOROUGH	53600	Middlesex	5,763,796	58,109	14,505	337,958	512,710
METUCHEN BOROUGH	22800	Middlesex	10,760,899	108,488	27,080	630,962	843,575
MIDDLESEX BOROUGH	36900	Middlesex	12,324,220	124,249	31,014	722,627	1,891,047
MIDDLESEX COUNTY	71200	Middlesex	123,121,001	1,241,269	309,833	7,219,160	5,573,081
MIDDLESEX COUNTY COLLEGE	71203	Middlesex	19,435,873	195,947	48,910	1,139,616	3,308,351
MILLTOWN BOROUGH	75700	Middlesex	3,697,858	37,281	9,306	216,623	455,203
MONROE TOWNSHIP (MIDDLESEX)	58500	Middlesex	6,394,624	64,469	16,092	374,947	615,237
MONROE TWP FIRE DISTRICT 1	62600	Middlesex	29,607,375	298,493	74,507	1,736,019	4,943,103
MONROE TWP FIRE DISTRICT 2	78400	Middlesex	578,803	5,835	1,457	33,938	365,809
MONROE TWP FIRE DISTRICT 3	69600	Middlesex	5,750,542	57,975	14,471	337,181	1,015,816
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	7,635,123	76,975	19,214	447,683	569,316
NEW BRUNSWICK CITY	33700	Middlesex	105,751,124	1,066,151	266,122	6,200,683	4,358,107
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	41,557,559	418,971	104,579	2,436,714	3,574,007
OLD BRIDGE TOWNSHIP	47100	Middlesex	38,328,984	386,421	96,455	2,247,408	1,580,151
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	1,219,681	12,296	3,069	71,516	252,330
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	410,747	4,141	1,034	24,084	449,387

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
52,076	3,890,167	641,925	4,584,168	802,865	—	102,471	905,336
11,774	879,528	531,957	1,423,259	181,520	—	(92,406)	89,114
36,408	2,719,731	661,485	3,417,624	561,307	—	(161,173)	400,134
7,669	572,861	235,013	815,543	118,229	—	(6,306)	111,923
27,917	2,085,412	—	2,113,329	430,394	—	516,338	946,732
541,103	40,421,143	9,394,378	50,356,624	8,342,243	25,579	(541,876)	7,825,946
8,105	605,497	57,249	670,845	124,963	—	65,427	190,390
27,738	2,072,097	1,136,900	3,236,735	427,646	15,270	75,292	518,208
106,396	7,947,923	297,144	8,351,463	1,640,317	20,270	454,612	2,115,199
200,387	14,969,164	1,015,087	16,184,638	3,089,383	—	184,928	3,274,311
192,635	14,390,120	—	14,582,755	2,969,878	6,312	1,715,029	4,691,219
623,544	46,579,598	4,074,424	51,277,566	9,613,244	5,902	(607,582)	9,011,564
110,563	8,259,203	345,870	8,715,636	1,704,560	25,189	734,216	2,463,965
1,146,246	85,626,068	17,819,122	104,591,436	17,671,777	51,503	(1,424,810)	16,298,470
820,771	61,312,652	16,667,098	78,800,521	12,653,898	—	(1,688,719)	10,965,179
274,187	20,482,149	4,046,529	24,802,865	4,227,170	—	(1,963,401)	2,263,769
1,060	79,179	98,730	178,969	16,341	—	58,868	75,209
147,194	10,995,620	2,421,403	13,564,217	2,269,311	89,104	68,125	2,428,540
400,646	29,943,749	5,423,177	35,777,772	6,179,885	—	826,678	7,006,563
100,252	7,488,929	303,458	7,892,639	1,545,589	944	543,750	2,090,283
259,401	19,377,584	706,231	20,343,216	3,999,207	—	1,410,665	5,409,872
76,221	5,693,802	360,584	6,130,607	1,175,105	—	360,316	1,535,421
168,203	12,565,024	70,207	12,803,434	2,593,209	—	1,030,119	3,623,328
12,990	970,360	159,193	1,142,543	200,266	—	56,841	257,107
29,944	2,236,843	459,769	2,726,556	461,647	600	(52,818)	409,429
8,539	637,851	—	646,390	131,642	—	37,743	169,385
18,892	1,411,241	243,820	1,673,953	291,256	—	250,772	542,028
6,441	461,130	38,656	526,227	99,237	—	22,366	121,663
532	47,182	424,809	472,623	9,738	—	(69,481)	(59,743)
9,755	728,732	6,252	744,739	150,398	—	48,747	199,145
6,598	492,157	116,637	615,382	101,573	—	2,328	103,901
25,945	1,938,139	708,970	2,673,054	399,999	933	(68,331)	332,601
18,416	1,375,712	1,009,320	2,403,448	283,924	—	31,314	315,238
9,090	679,051	33,294	721,435	140,145	—	30	140,175
43,363	876,256	231,659	1,119,645	180,845	—	(20,662)	160,183
35,098	3,239,277	1,005,423	4,288,063	668,532	—	(31,676)	636,856
10,648	2,621,898	4,125	2,661,121	541,115	6,980	305,540	853,635
5,711	810,392	291,844	1,113,084	167,251	—	104,662	271,913
57,715	4,311,411	1,680,849	6,049,975	889,803	89,486	(449,161)	530,128
127,537	9,527,166	1,164,502	10,819,205	1,966,246	—	367,335	2,333,581
256,183	19,137,213	2,560,511	21,953,907	3,949,598	37,648	(311,233)	3,676,013
21,583	1,612,273	513,290	2,147,146	332,746	15,431	93,456	441,633
25,113	1,875,953	51,145	1,901,066	387,165	—	276,940	664,105
19,108	1,427,260	86,152	1,497,511	294,562	—	432,583	727,145
11,208	837,248	86,152	934,608	172,794	—	352,243	525,037
17,460	1,304,294	85,900	1,407,654	269,184	—	380,462	649,646
22,940	1,713,622	—	1,736,562	353,663	—	266,187	619,850
11,178	835,047	8,332	854,557	172,340	—	397,081	569,421
21,001	1,568,821	387,147	1,589,822	323,778	—	309,538	633,316
15,728	1,174,768	—	1,577,641	242,452	—	63,598	328,050
40,782	3,046,460	535,155	3,622,397	628,738	—	43,473	672,211
13,388	1,000,068	—	1,013,456	206,397	—	289,686	496,083
83,829	6,262,168	1,511,484	7,857,481	1,292,406	—	(411,872)	880,534
342,277	25,568,545	10,833,644	36,744,466	5,276,917	16,472	(3,042,961)	2,250,428
72,550	5,419,574	1,925,927	7,418,051	1,118,509	—	142,019	1,260,528
4,209	314,415	19,503	338,127	64,890	—	38,133	103,023
86,092	6,431,164	1,049,317	7,566,573	1,327,284	—	533,363	1,860,647
—	—	—	—	—	—	(381,863)	(381,863)
—	—	—	—	—	—	(349,260)	(349,260)
56,748	4,239,166	—	4,295,914	874,892	4,665	613,463	1,493,040
339,185	25,337,572	3,014,437	28,691,194	5,229,248	52,547	1,982,217	7,264,012
277,591	20,736,428	9,945,239	30,959,258	4,279,649	—	(1,489,284)	2,790,365
86,353	6,450,665	661,498	7,198,516	1,331,309	—	239,852	1,571,161
111,465	8,326,559	374,245	8,812,269	1,718,461	—	340,627	2,059,088
25,971	1,940,037	34,168	2,000,176	400,391	—	253,578	653,969
20,056	1,498,240	332,860	1,851,156	309,212	10,405	(15,902)	303,715
144,485	10,793,255	3,358	10,941,098	2,227,546	97,156	589,223	2,913,925
305,473	22,819,207	2,960,867	26,085,547	4,709,500	41,967	(129,075)	4,622,392
198,355	14,817,398	1,462,621	16,478,374	3,058,061	—	(295,909)	2,762,152
—	—	1,247,427	1,247,427	—	—	(212,248)	(212,248)
34,851	2,603,442	1,522,223	4,160,516	537,306	—	(291,005)	246,301
20,686	1,545,239	425,036	1,990,961	318,911	—	38,523	357,434
38,620	2,884,933	121,835	3,045,388	595,401	—	272,632	868,033
44,230	3,304,050	82,005	3,430,285	681,900	—	526,429	1,208,329
441,866	33,008,004	483,817	33,933,687	6,812,296	4,673	1,729,313	8,546,282
69,753	5,210,641	1,508,265	6,788,659	1,075,389	71,203	(143,069)	1,003,523
13,271	991,374	430,221	1,434,866	204,603	—	(9,042)	195,561
22,950	1,714,360	54,173	1,791,483	353,815	—	231,442	585,257
106,257	7,937,560	—	8,043,617	1,638,179	—	1,735,682	3,373,861
2,077	155,174	—	157,251	32,025	92,719	122,446	247,190
20,638	1,541,686	—	1,562,324	318,178	—	295,071	604,249
27,402	2,046,931	183,020	2,257,353	422,452	—	150,389	572,841
379,528	28,351,244	822,947	29,553,719	5,851,219	—	2,389,948	8,241,167
149,145	11,141,333	109,811	11,400,289	2,299,383	2,283	1,065,544	3,367,208
137,558	10,275,771	1,024,835	11,438,164	2,120,746	—	242,144	2,362,890
4,377	326,989	46,686	378,052	67,485	—	27,048	94,533
1,474	110,119	—	111,593	22,727	—	85,740	108,467

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
 POLICE AND FIREMEN'S RETIREMENT SYSTEM
 Schedule of Pension Amounts by Employer and Nonemployer
 As of and for year ended June 30, 2020

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources	
						Net difference between projected and actual investment earnings on pension plan investments	Total deferred outflows of resources
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	\$ —	—	—	—	2,451
PERTH AMBOY CITY	24500	Middlesex	61,119,849	616,192	153,808	3,583,743	7,415,240
PISCATAWAY TOWNSHIP	37700	Middlesex	33,730,091	340,057	84,882	1,977,753	2,402,692
PLAINSBORO TOWNSHIP	56200	Middlesex	14,848,014	149,693	37,365	870,609	2,090,184
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	836,762	8,436	2,106	49,063	140,343
SAYREVILLE BOROUGH	40700	Middlesex	35,238,381	355,263	88,677	2,066,191	2,646,726
SOUTH AMBOY CITY	27600	Middlesex	11,081,604	111,721	27,887	649,766	1,957,463
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	34,788,378	350,726	87,545	2,039,805	3,274,551
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	24,761,719	249,640	62,313	1,451,895	2,320,980
SOUTH RIVER BOROUGH	39400	Middlesex	13,125,185	132,324	33,029	769,591	1,289,739
SPOTSWOOD BOROUGH	51500	Middlesex	7,887,947	79,524	19,850	462,507	857,952
WOODBRIDGE TOWNSHIP	32400	Middlesex	83,905,823	845,913	211,149	4,919,791	5,686,123
WOODBRIDGE TWP FIRE DISTRICT 1	45800	Middlesex	11,339,956	114,326	28,537	664,915	1,530,799
WOODBRIDGE TWP FIRE DISTRICT 2	78500	Middlesex	2,830,689	28,538	7,123	165,977	202,817
WOODBRIDGE TWP FIRE DISTRICT 7	45900	Middlesex	2,485,614	25,059	6,255	145,743	311,837
ABERDEEN TOWNSHIP	46400	Morristown	15,340,291	154,656	38,604	899,473	830,824
ALLENHURST BOROUGH	43300	Morristown	2,858,413	28,818	7,193	167,602	91,899
ALLENTOWN BOROUGH	63100	Morristown	1,221,635	12,316	3,074	71,630	182,698
ASBURY PARK CITY	33200	Morristown	50,757,600	511,723	127,731	2,976,155	3,826,377
ATLANTIC HIGHLANDS	30500	Morristown	5,408,116	54,523	13,609	317,103	323,721
AVON BY THE SEA	22300	Morristown	3,984,490	40,170	10,027	233,629	210,544
BELMAR BOROUGH	39300	Morristown	9,132,726	92,073	22,982	535,494	1,444,566
BRADLEY BEACH BOROUGH	40900	Morristown	7,194,408	72,532	18,105	421,842	801,376
BRIELLE BOROUGH	50000	Morristown	6,226,025	62,789	15,673	365,178	378,195
BROOKDALE COMMUNITY COLLEGE	62500	Morristown	3,965,764	39,982	9,980	232,531	45,391
COLTS NECK TOWNSHIP	62000	Morristown	7,133,143	71,914	17,951	416,250	561,477
DEAL BOROUGH	27100	Morristown	8,016,851	80,823	20,174	470,065	486,306
EATONTOWN BOROUGH	30300	Morristown	17,498,226	176,412	44,034	1,026,003	996,983
ENGLISHTOWN BOROUGH	44800	Morristown	1,666,734	16,804	4,194	97,728	227,897
FAIR HAVEN BOROUGH	42100	Morristown	5,037,109	50,783	12,676	295,349	49,316
FREEHOLD BOROUGH	22000	Morristown	11,465,957	115,596	28,854	672,303	460,114
FREEHOLD TOWNSHIP	56100	Morristown	27,574,273	277,995	69,391	1,616,809	1,807,353
HAZLET TOWNSHIP	50500	Morristown	14,851,288	149,726	37,373	870,800	525,330
HIGHLANDS BOROUGH	41800	Morristown	4,742,937	47,817	11,936	278,101	116,464
HOLMDEL TOWNSHIP	58400	Morristown	18,421,907	185,724	46,359	1,080,163	2,114,573
HOWELL TWP FIRE DISTRICT 1	56000	Morristown	40,483,079	408,138	101,875	2,373,712	1,534,043
HOWELL TWP FIRE DISTRICT 3	65902	Morristown	179,934	1,814	453	10,550	8,411
KEANSBURG BOROUGH	67300	Morristown	233,520	2,354	588	13,692	108,402
KEYPORT BOROUGH	26700	Morristown	15,184,241	153,083	38,211	890,323	1,228,705
LAKE COMHO BOROUGH	39000	Morristown	6,720,695	67,756	16,913	394,066	893,081
LITTLE SILVER BOROUGH	46300	Morristown	—	—	—	—	13,147
LONG BRANCH CITY	40100	Morristown	6,138,110	61,883	15,447	359,906	291,020
LONG BRANCH TOWNSHIP	39900	Morristown	42,726,233	430,753	107,520	2,505,239	1,154,028
MANALAPAN TOWNSHIP	51000	Morristown	25,243,586	254,498	63,525	1,480,150	1,434,682
MANSQUAN BOROUGH	26400	Morristown	6,803,659	68,592	17,121	396,930	722,920
MARLBORO TOWNSHIP	56300	Morristown	27,572,538	277,978	69,386	1,616,707	816,695
MATAWAN BOROUGH	29800	Morristown	9,304,957	93,810	23,416	545,593	1,171,470
MIDDLETOWN TOWNSHIP	37000	Morristown	45,748,399	461,221	115,126	2,682,443	2,883,603
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Morristown	2,167,639	21,853	5,455	127,099	396,255
MONMOUTH BEACH BOROUGH	59000	Morristown	3,734,303	37,648	9,397	218,960	331,209
MONMOUTH COUNTY HALL OF RECORDS	71303	Morristown	179,957,990	1,814,282	452,863	10,551,779	1,446,319
NEPTUNE CITY BOROUGH	30200	Morristown	6,409,451	64,618	16,129	375,816	312,767
NEPTUNE FIRE DISTRICT 1	85702	Morristown	1,169,981	11,795	2,944	68,601	197,512
NEPTUNE TOWNSHIP	20200	Morristown	32,951,160	332,204	82,921	1,932,081	1,288,781
OCEAN GROVE BD OF FIRE COMM	76500	Morristown	474,615	4,785	1,194	27,829	14,456
OCEAN TOWNSHIP (MONMOUTH)	28400	Morristown	24,699,655	249,014	62,157	1,448,256	979,549
OCEANPORT BOROUGH	41400	Morristown	5,222,873	52,655	13,143	306,241	762,569
RED BANK BOROUGH	23500	Morristown	16,073,235	162,045	40,448	942,449	543,268
RUMSON BOROUGH	37600	Morristown	7,076,851	71,367	17,814	415,066	336,159
SEA GIRT BOROUGH	25900	Morristown	4,120,391	41,541	10,369	241,598	227,007
SEAHORSE BOROUGH	37800	Morristown	4,023,537	40,564	10,125	235,919	585,933
SHREWSBURY BOROUGH	44700	Morristown	6,064,932	61,145	15,262	355,615	584,471
SPRING LAKE BOROUGH	35700	Morristown	5,057,235	50,986	12,727	296,529	239,309
SPRING LAKE HEIGHTS BOROUGH	57300	Morristown	5,248,006	52,909	13,207	307,715	128,133
TINTON FALLS BOROUGH	50100	Morristown	18,773,852	189,272	47,244	1,100,799	1,074,737
UNION BEACH BOROUGH	73500	Morristown	5,972,276	60,211	15,029	350,182	1,205,009
UPPER FREEHOLD TOWNSHIP	79600	Morristown	912,508	9,200	2,296	53,505	235,954
WALL TOWNSHIP	51600	Morristown	28,656,537	288,906	72,114	1,680,267	1,573,704
WALL TOWNSHIP FIRE DISTRICT 2	80002	Morristown	349,586	3,524	880	20,498	450
WALL TOWNSHIP FIRE DISTRICT 3	65802	Morristown	388,309	3,915	977	22,768	75,751
WEST LONG BRANCH BOROUGH	46600	Morristown	8,533,174	86,029	21,474	500,340	240,930
BOCNTON TOWNSHIP	31500	Morris	8,367,883	84,362	21,058	490,648	162,253
BOCNTON TOWNSHIP	57200	Morris	4,906,054	49,461	12,346	287,665	287,628
BUTLER BOROUGH	61300	Morris	6,347,295	63,992	15,973	372,172	213,968
CHATHAM BOROUGH	38200	Morris	9,186,659	92,617	23,118	536,657	754,845
CHATHAM TOWNSHIP	46500	Morris	7,962,618	80,277	20,038	466,886	212,510
CHESTER BOROUGH	64100	Morris	—	—	—	—	2,299
CHESTER TOWNSHIP	52900	Morris	7,904,001	79,686	19,890	463,449	1,736,368
DENVILLE TOWNSHIP	30000	Morris	12,150,497	122,498	30,577	712,440	131,216
DOVER TOWN	35500	Morris	18,840,057	189,940	47,411	1,104,681	3,455,857
EAST HANOVER TOWNSHIP	31300	Morris	15,950,658	160,810	40,140	935,262	535,300
FLOHAM PARK BOROUGH	30100	Morris	14,126,752	142,422	35,550	828,318	216,400
HANOVER TOWNSHIP	29600	Morris	12,839,132	129,440	32,310	752,818	1,289,836
HANOVER TWP FIRE DISTRICT 2	66500	Morris	1,261,099	12,714	3,174	73,944	159,685
HANOVER TWP FIRE DISTRICT 3	66600	Morris	1,226,563	12,366	3,087	71,919	291,121
HARDING TOWNSHIP	52400	Morris	4,775,357	48,144	12,017	280,002	1,224,343
JEFFERSON TOWNSHIP	51100	Morris	14,089,740	142,048	35,457	826,147	—
KINNELON BOROUGH	58300	Morris	6,850,883	69,069	17,240	401,699	235,993

Deferred inflows of resources				Pension expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
—	—	357,326	357,326	—	—	(87,951)	(87,951)
219,352	16,385,866	535,445	17,140,663	3,381,767	18,931	489,613	3,890,311
121,053	9,042,836	4,255,667	13,419,556	1,866,289	68,854	(963,321)	971,822
53,288	3,980,664	218,806	4,252,758	821,542	—	280,063	1,101,605
3,003	224,331	287,202	494,536	46,298	—	7,195	53,493
126,466	9,447,199	3,961,019	13,534,684	1,949,743	75,609	(906,018)	1,119,334
39,771	2,970,912	254,619	3,265,302	613,146	—	293,089	906,235
124,851	9,326,556	110,647	9,562,054	1,924,844	455	768,047	2,693,346
88,867	6,638,469	135,135	6,862,471	1,370,068	—	612,830	1,982,898
47,105	3,518,784	147,747	3,713,636	726,218	815	162,161	889,194
28,309	2,114,711	406,528	2,549,548	436,441	4,293	133,154	573,888
301,128	22,494,649	3,276,762	26,072,539	4,642,516	—	578,955	5,221,471
40,698	3,040,174	371,962	3,452,834	627,441	—	406,241	1,033,682
10,159	758,891	172,564	941,614	156,622	—	71,103	227,725
8,921	666,378	71,732	747,031	137,529	—	38,321	175,850
55,054	4,112,640	1,140,593	5,308,287	848,780	—	96,221	945,001
10,258	786,323	577,830	1,354,411	158,156	—	(39,690)	118,466
4,384	327,513	300,227	632,124	87,593	2,888	27,136	87,617
182,163	13,607,809	1,943,602	15,733,574	2,808,422	—	537,142	3,345,564
19,409	1,449,883	361,499	1,830,791	299,232	—	70,441	369,673
14,300	1,068,218	571,897	1,654,215	220,462	—	(54,962)	165,500
32,778	2,448,429	136,578	2,617,783	505,315	—	314,434	819,749
25,820	1,928,778	1,142,751	3,097,349	398,067	—	(94,499)	303,568
22,352	1,669,696	535,129	2,227,177	344,597	—	(133,389)	211,208
14,233	1,063,198	471,828	1,549,259	219,426	—	(116,665)	102,761
25,600	1,912,353	291,659	2,229,612	394,677	—	99,068	493,765
28,772	2,149,270	474,602	2,652,644	443,573	—	44,200	487,773
62,799	4,691,170	744,707	5,498,676	968,178	—	230,518	1,198,696
5,982	446,841	310,415	763,238	92,221	—	28,246	120,467
18,078	1,350,419	373,167	1,741,664	278,704	—	(25,465)	253,239
41,150	3,073,955	672,249	3,767,354	634,412	—	(121,715)	512,697
98,961	7,392,498	2,345,243	9,836,702	1,525,687	—	(333,696)	1,191,991
53,299	3,981,541	889,850	4,924,690	821,723	—	289,070	1,110,793
17,022	1,271,553	379,772	1,668,347	282,427	—	(159,284)	103,143
66,114	4,938,803	755,623	5,760,549	1,019,286	21,112	278,837	1,319,235
145,289	10,853,271	167,103	11,165,663	2,239,932	—	254,320	2,494,252
646	48,239	386,579	435,464	9,956	—	(27,824)	(17,868)
638	62,605	290,560	354,003	12,921	—	(62,193)	(49,272)
54,494	4,070,804	575,400	4,700,698	840,145	—	89,838	929,983
24,120	1,801,778	351,824	2,177,722	371,857	—	89,308	461,165
—	—	1,942,656	1,942,656	—	—	(834,240)	(834,240)
22,029	1,645,591	201,703	1,869,323	339,622	2,653	41,820	384,095
153,339	11,454,647	3,624,534	15,232,520	2,364,046	—	(151,830)	2,212,216
90,596	6,767,654	399,581	7,257,831	1,396,730	56,169	457,690	1,910,589
24,418	1,824,020	949,695	2,798,133	376,447	534	(65,400)	308,581
98,955	7,392,032	1,678,013	9,169,000	1,525,591	130	(430,551)	1,095,170
33,394	2,494,603	568,912	3,096,909	514,844	1,629	183,260	699,733
164,185	12,264,872	600,995	13,030,052	2,531,263	—	673,756	3,205,019
7,779	581,131	196,753	785,663	119,936	—	54,097	174,033
13,402	1,001,144	87,725	1,102,271	206,619	—	(17,302)	189,317
645,647	48,245,661	3,349,764	52,241,272	9,957,091	291,137	(1,594,498)	8,653,730
23,003	1,718,336	498,599	2,239,938	354,636	—	(6,399)	348,237
4,199	313,665	146,382	464,246	84,735	2,484	2,951	70,170
118,258	8,834,009	143,913	9,096,180	1,823,191	—	841,718	2,664,909
1,703	127,242	—	128,945	26,261	—	7,436	33,697
88,644	6,621,830	1,869,747	8,580,221	1,366,634	—	40,344	1,406,978
18,744	1,400,221	157,028	1,575,993	288,982	—	274,837	563,819
57,685	4,309,138	522,608	4,889,431	889,334	—	131,539	1,020,873
25,405	1,897,798	581,568	2,504,771	391,673	8,208	2,917	402,798
14,788	1,104,652	437,226	1,556,666	227,982	—	(26,592)	201,390
14,440	1,078,686	401,814	1,494,940	222,623	1,619	(79,666)	144,576
21,768	1,625,972	347,117	1,994,855	335,573	—	1,116	336,689
18,150	1,355,814	458,550	1,830,514	279,817	—	(90,314)	189,503
18,834	1,406,959	255,920	1,681,713	290,373	—	73,962	364,335
67,377	5,033,157	—	5,103,534	1,038,759	58,034	511,347	1,608,140
21,434	1,601,131	—	1,622,565	330,447	—	421,760	752,207
3,275	244,638	45,283	293,196	50,489	—	15,701	66,190
102,645	7,682,646	792,291	8,577,782	1,585,569	—	(45,978)	1,539,591
1,255	93,722	19,551	114,528	19,343	—	(4,501)	14,842
1,394	104,103	—	105,497	21,485	37,120	23,323	51,928
30,625	2,287,693	128,882	2,448,200	472,141	—	110,423	582,564
30,031	2,243,379	302,746	2,576,156	462,996	—	62,605	525,601
17,607	1,315,284	235,205	1,568,096	271,452	—	100,574	372,026
22,780	1,701,672	364,868	2,089,320	351,196	—	(2,161)	349,035
32,970	2,462,888	403,131	2,898,989	508,299	—	241,274	749,573
28,577	2,134,730	890,148	3,053,455	440,572	—	(199,592)	240,980
—	—	1,389,871	1,389,871	—	—	(531,222)	(531,222)
28,367	2,119,015	39,650	2,187,032	437,329	—	551,244	988,573
43,607	3,257,476	1,619,280	4,920,363	672,288	—	(362,354)	309,934
67,615	5,050,906	412,069	5,530,590	1,042,422	2,581	725,726	1,770,729
57,245	4,276,276	534,489	4,868,010	882,551	—	3,990	886,541
50,699	3,787,298	142,461	3,980,458	781,634	—	73,144	854,778
46,078	3,442,094	605,348	4,093,520	710,390	21,727	257,485	989,602
4,526	338,093	19,681	362,300	69,777	—	43,210	112,987
4,402	328,834	57,040	390,276	67,866	17,966	110,893	196,725
17,138	1,280,245	999,418	2,298,001	284,221	—	95,808	360,029
50,566	3,777,375	1,515,502	5,343,443	779,587	58,825	(569,671)	268,741
24,587	1,836,681	304,396	2,165,664	379,060	494	31,410	410,964

STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
POLICE AND FIREMEN'S RETIREMENT SYSTEM
 Schedule of Pension Amounts by Employer and Nonemployer
 As of and for year ended June 30, 2020

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		Total deferred outflows of resources
						Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	
LINCOLN PARK BOROUGH	56800	Morris	\$ 9,761,217	98,410	24,564	572,346	1,059,989	1,755,309
LONG HILL TOWNSHIP	57800	Morris	8,653,380	87,241	21,776	507,388	58,538	674,943
MADISON BOROUGH	30900	Morris	15,298,514	154,235	38,499	897,023	859,270	1,949,027
MENDHAM BOROUGH	53400	Morris	4,885,293	49,252	12,294	286,448	423,002	770,996
MENDHAM TOWNSHIP	53300	Morris	5,357,262	54,010	13,482	314,123	419,287	800,902
MONTVILLE TOWNSHIP	39700	Morris	16,507,277	166,421	41,540	967,899	363,676	1,539,536
MORRIS COUNTY	71400	Morris	80,608,535	611,037	152,521	3,553,762	2,306,031	6,625,351
MORRIS COUNTY	71403	Morris	21,878,473	220,572	55,057	1,282,837	1,197,511	2,755,977
MORRIS COUNTY_PARK COMMISSION	71404	Morris	7,516,154	75,776	18,914	440,707	259,151	794,712
MORRIS PLAINS BOROUGH	52500	Morris	6,496,001	65,491	16,347	380,891	704,313	1,167,042
MORRIS TOWNSHIP	51700	Morris	21,309,745	214,838	53,626	1,249,490	569,196	2,087,150
MORRISTOWN TOWN	32900	Morris	33,449,566	337,228	84,176	1,961,305	3,021,121	5,403,830
MOUNT ARLINGTON BOROUGH	68800	Morris	5,915,208	59,635	14,886	346,636	576,620	997,977
MOUNT OLIVE TOWNSHIP	47700	Morris	21,065,792	212,379	53,012	1,235,186	1,703,869	3,204,446
MOUNTAIN LAKES BOROUGH	42700	Morris	5,777,711	58,249	14,540	338,774	413,740	625,303
NETCONG BOROUGH	69100	Morris	3,101,880	31,272	7,806	181,678	112,938	333,894
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	48,546,888	489,435	122,168	2,846,531	5,650,056	9,108,190
PEQUANNOCK TOWNSHIP	46200	Morris	14,035,426	141,501	35,320	822,963	388,055	1,387,839
RANDOLPH TOWNSHIP	45500	Morris	13,267,436	133,758	33,387	777,932	274,306	1,219,383
RIVERDALE BOROUGH	72500	Morris	6,871,367	69,275	17,292	402,900	554,107	1,043,574
ROCKAWAY BOROUGH	39200	Morris	6,109,022	61,589	15,373	358,201	333,952	769,115
ROCKAWAY TOWNSHIP	41700	Morris	20,693,340	208,624	52,075	1,213,347	1,606,061	1,490,107
ROXBURY TOWNSHIP	46800	Morris	17,630,149	177,742	44,366	1,033,738	450,815	1,706,861
WASHINGTON TWP (MORRIS)	58100	Morris	11,635,933	117,310	29,282	682,269	888,324	1,517,185
WHARTON BOROUGH	42500	Morris	7,488,477	75,497	18,845	439,084	383,233	916,659
BARNEGAT TOWNSHIP	63300	Ocean	23,759,921	239,540	59,792	1,393,155	3,160,607	4,853,094
BAY HEAD BOROUGH	55600	Ocean	3,391,183	34,189	8,534	196,841	476,537	718,101
BEACH HAVEN BOROUGH	62100	Ocean	4,818,441	48,578	12,126	282,528	989,604	1,312,836
BEACHWOOD BOROUGH	63400	Ocean	7,492,548	75,538	18,855	439,323	1,350,375	1,884,091
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	24,924,917	251,285	62,723	1,461,464	1,149,329	2,924,801
BRICK TOWNSHIP	55500	Ocean	63,822,687	643,441	160,610	3,742,223	3,746,415	8,292,689
HARVEY CEDARS BOROUGH	66800	Ocean	3,256,010	32,626	8,194	190,915	387,853	619,788
ISLAND HEIGHTS BOROUGH	67400	Ocean	1,136,717	11,460	2,861	66,651	381,907	462,879
JACKSON BD FIRE DISTRICT 2	67500	Ocean	1,911,889	19,275	4,811	112,103	761,004	897,193
JACKSON TOWNSHIP	49800	Ocean	37,259,986	375,644	93,765	2,184,727	1,034,814	3,688,950
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	3,679,815	37,099	9,260	215,765	139,003	401,127
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	1,697,130	17,110	4,271	99,511	380,488	501,380
LACEY TOWNSHIP	51800	Ocean	19,718,931	198,800	49,623	1,156,213	1,027,190	2,431,826
LAKEHURST BOROUGH	52700	Ocean	1,923,421	19,391	4,840	112,779	246,169	383,179
LAKEWOOD TOWNSHIP	33800	Ocean	58,099,626	585,743	146,207	3,406,653	4,810,704	8,949,307
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	4,871,344	49,111	12,259	285,630	1,660,054	2,007,054
LAVALLETTE BOROUGH	67900	Ocean	4,581,474	46,189	11,529	268,633	443,813	770,164
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	18,056,210	182,037	45,438	1,058,720	1,573,922	2,860,117
LONG BEACH TOWNSHIP	55000	Ocean	15,646,978	157,748	39,376	917,456	611,088	1,725,686
MANCHESTER TOWNSHIP	54800	Ocean	29,646,618	298,888	74,606	1,738,320	2,735,753	4,847,567
MANTOLOKING BOROUGH	47400	Ocean	3,884,570	39,163	9,776	227,771	846,040	1,124,750
OCEAN COUNTY	71500	Ocean	104,581,293	1,054,357	263,178	6,132,090	7,307,558	14,757,183
OCEAN COUNTY	71503	Ocean	22,876,039	230,629	57,567	1,341,329	853,459	2,482,984
OCEAN GATE BOROUGH	69400	Ocean	2,062,572	20,794	5,190	120,938	629,205	776,127
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	8,405,334	84,740	21,152	492,844	1,469,410	2,068,146
PINE BEACH BOROUGH	69900	Ocean	1,588,952	16,019	3,999	93,168	483,214	596,400
PLUMBED FIRE DISTRICT 1	85402	Ocean	2,522,198	25,428	6,347	147,888	460,384	640,047
POINT PLEASANT BEACH BOROUGH	72300	Ocean	2,683,661	27,056	6,753	157,356	696,726	887,891
POINT PLEASANT BEACH BOROUGH	46700	Ocean	9,536,106	96,140	23,998	559,146	801,260	1,480,544
POINT PLEASANT BEACH BOROUGH	54200	Ocean	14,749,876	148,704	37,118	864,854	1,190,768	2,241,444
SEASIDE HEIGHTS BOROUGH	54700	Ocean	9,143,344	92,180	23,009	536,117	1,624,401	813,707
SEASIDE PARK BOROUGH	55400	Ocean	4,476,419	45,130	11,265	262,473	2,631	321,499
SHIP BOTTOM BOROUGH	61600	Ocean	4,370,624	44,063	10,999	256,270	649,538	960,870
SOUTH TOMS RIVER BOROUGH	72700	Ocean	2,727,103	27,494	6,863	159,903	49,682	243,942
STAFFORD TOWNSHIP	56400	Ocean	24,971,898	251,759	62,842	1,464,219	1,526,206	3,305,026
SURF CITY BOROUGH	73100	Ocean	3,599,523	36,289	9,058	211,057	536,312	792,716
TOMS RIVER TOWNSHIP	48700	Ocean	75,290,645	759,057	189,469	4,414,643	4,331,099	9,694,268
TUCKERTON BOROUGH	73400	Ocean	3,233,201	32,596	8,136	189,578	575,124	805,434
BLOOMINGDALE BOROUGH	55700	Passaic	7,148,815	72,072	17,990	419,168	573,819	1,083,049
BOROUGH OF WOODLAND PARK	43000	Passaic	10,612,922	106,996	26,707	622,285	819,638	1,575,626
CLIFTON CITY	34800	Passaic	105,608,387	1,064,712	265,763	6,192,314	221,348	7,744,137
HALEDON BOROUGH	42000	Passaic	6,825,681	68,814	17,177	400,222	893,318	1,379,531
HAWTHORNE BOROUGH	28200	Passaic	13,226,226	133,343	33,284	775,516	379,711	1,321,854
LITTLE FALLS TWP	41600	Passaic	11,749,096	118,451	29,567	688,904	2,204,237	3,041,159
NORTH HALEDON BOROUGH	41900	Passaic	10,155,124	102,381	25,555	595,442	1,305,605	2,028,983
PASSAIC CITY	22501	Passaic	61,587,629	620,908	154,985	3,611,171	2,754,564	7,141,628
PASSAIC CITY	22502	Passaic	38,374,103	386,876	96,568	2,250,053	721,216	3,454,713
PASSAIC COUNTY	71600	Passaic	174,145,477	1,755,682	438,236	10,210,964	7,387,376	19,792,258
PASSAIC COUNTY	71603	Passaic	27,809,944	280,371	69,984	1,630,627	1,969,962	3,950,944
PATERSON CITY	30701	Passaic	140,378,572	1,415,254	353,262	8,231,052	3,933,257	13,932,825
PATERSON CITY	30702	Passaic	128,618,199	1,296,690	323,667	7,541,487	9,786,698	18,948,542
POMPTON LAKES BOROUGH	40300	Passaic	7,539,668	76,013	18,974	442,086	1,152,259	1,689,332
PROSPECT PARK BOROUGH	43800	Passaic	7,919,696	79,844	19,930	464,369	1,071,790	1,635,933
RINGWOOD BOROUGH	44900	Passaic	9,696,928	97,661	24,377	567,990	697,986	1,388,014
TOTOWA BOROUGH	40000	Passaic	11,973,929	120,718	30,132	702,087	429,022	1,261,959
WANAQUE BOROUGH	40400	Passaic	10,203,158	102,865	25,676	598,259	149,937	876,737
WAYNE TOWNSHIP	29400	Passaic	57,227,114	576,946	144,012	3,355,493	220,074	4,296,525
WEST MILFORD TOWNSHIP	24200	Passaic	18,960,541	191,154	47,714	1,111,745	143,772	1,494,385
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	4,911,178	49,513	12,359	287,965	—	349,837
CARNEYS POINT TOWNSHIP	25700	Salem	6,153,470	62,037	15,485	360,807	250,455	688,784
ELMER BOROUGH	65100	Salem	164,655	1,660	414	9,654	168,415	180,143
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	3,912,629	39,446	9,846	229,416	608,688	887,396
PENNS GROVE BOROUGH	28500	Salem	4,099,676	41,332	10,317	240,383	310,721	602,753

Deferred inflows of resources				Pension expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
35,032	2,616,924	893,773	3,545,729	540,089	—	(141,888)	398,201
31,056	2,319,920	559,614	2,910,590	478,792	—	(170,330)	308,462
54,905	4,101,440	740,070	4,896,415	846,468	—	(20,049)	826,898
17,533	1,309,718	290,676	1,617,927	270,304	1,193	25,160	296,657
19,227	1,436,255	334,116	1,789,598	296,419	430	20,160	317,009
59,243	4,425,252	679,252	5,163,997	913,349	58,902	1,605	973,856
217,517	16,248,786	1,845,903	18,312,206	3,353,476	—	(395,278)	2,958,198
78,519	5,865,488	1,259,414	7,203,421	1,210,538	337,084	16,863	1,564,485
26,975	2,015,036	401,130	2,444,141	415,869	—	(152,666)	263,203
23,313	1,741,539	121,054	1,885,906	359,424	—	96,547	455,971
76,478	5,713,015	1,546,437	7,335,930	1,179,070	—	(409,199)	769,871
120,046	8,967,629	1,907,539	10,995,214	1,850,767	—	533,334	2,384,101
21,229	1,585,832	188,284	1,795,345	327,289	—	108,353	435,642
75,603	5,647,613	215,484	5,938,700	1,165,572	—	450,496	1,616,068
20,736	1,548,970	41,291	1,610,997	319,681	225	87,211	407,117
11,132	831,595	—	842,727	171,627	216	64,599	256,442
174,229	13,015,130	390,039	13,579,398	2,686,104	50,670	1,598,435	4,335,209
50,371	3,762,814	784,945	4,598,130	776,581	992	114,520	892,093
47,615	3,556,920	1,192,879	4,797,414	734,088	281	106,283	840,652
24,661	1,842,172	468,244	2,127,961	380,193	1,230	267,953	649,376
21,925	1,637,792	—	1,637,792	338,013	—	23,292	362,223
74,266	5,547,761	2,107,068	7,729,095	1,144,964	81,505	(776,936)	449,533
63,272	4,726,538	915,119	5,704,929	975,478	19,963	(203,657)	791,784
41,760	3,119,524	262,170	3,423,454	643,817	1,663	5,304	650,784
26,875	2,007,616	797,699	2,832,190	414,338	—	(30,124)	384,214
85,271	6,369,893	—	6,455,164	1,314,638	—	928,791	2,243,429
12,171	909,156	219,336	1,140,663	187,634	—	16,166	205,800
17,293	1,291,795	401,490	1,710,578	266,605	582	116,850	384,037
26,890	2,008,707	16,628	2,052,225	414,563	—	495,391	909,954
89,453	6,882,221	359,251	7,130,925	1,379,098	79,468	(235,668)	1,222,898
229,052	17,110,481	1,051,063	18,390,596	3,531,315	32,415	989,169	4,552,899
11,685	872,917	—	884,602	180,155	—	173,531	353,686
4,080	304,747	153,352	462,179	62,895	—	11,407	74,302
6,862	512,566	217,217	736,645	105,785	—	208,362	314,147
133,722	9,989,179	980,919	11,103,820	2,061,598	—	332,823	2,440,167
13,206	986,536	142,741	1,142,483	203,604	3,668	11,054	218,326
6,091	454,990	27,956	489,039	93,902	—	154,838	248,740
70,769	5,286,527	153,073	5,510,369	1,091,050	—	396,661	1,487,711
6,903	515,658	123,543	646,104	106,423	—	3,467	109,910
208,513	15,576,162	21,627	15,806,302	3,214,657	—	1,167,110	4,381,767
17,483	1,305,978	—	1,323,461	269,532	—	557,695	827,227
16,442	1,228,266	188,710	1,433,418	253,493	647	33,496	287,636
64,802	4,840,762	262,136	5,167,700	999,052	—	429,365	1,428,417
56,155	4,194,861	337,654	4,588,670	865,749	—	(19,842)	845,907
106,398	7,948,081	770,113	8,824,592	1,640,350	—	718,503	2,358,853
13,941	1,041,430	99,895	1,155,266	214,934	—	133,124	348,058
375,330	28,037,619	2,237,901	30,650,850	5,786,492	—	693,645	6,480,137
82,099	6,132,929	1,308,459	7,523,487	1,265,733	—	(577,107)	688,626
7,402	552,963	471,094	1,031,459	114,122	—	71,693	185,815
30,168	2,253,420	166,374	2,449,960	465,068	2,741	199,000	666,809
5,703	425,989	88,503	520,195	87,917	—	60,782	148,699
9,052	676,186	178,678	863,916	139,553	—	92,227	231,780
9,631	719,473	360,870	1,089,990	148,487	—	28,116	176,603
34,224	2,556,573	543,870	3,134,667	527,634	—	(27,334)	500,300
52,936	3,954,354	172,296	4,179,598	816,112	—	355,872	1,171,984
32,814	2,451,276	1,084,834	3,548,924	505,902	—	(42,198)	463,704
16,065	1,200,101	942,412	2,158,578	247,681	—	(186,841)	60,840
15,686	1,171,738	34,597	1,222,021	241,827	—	69,786	311,613
9,787	731,120	197,834	938,741	150,891	—	879	155,405
89,621	6,684,817	—	6,784,438	1,381,697	37,613	530,445	1,949,755
12,918	965,011	175,115	1,153,044	199,162	1,767	109,812	310,741
270,209	20,184,972	—	20,455,181	4,165,838	2,050	1,359,024	5,526,912
11,604	866,802	—	878,406	178,893	—	209,529	388,422
25,658	1,916,554	91,707	2,033,917	395,545	—	110,167	505,732
38,088	2,845,261	1,265,331	4,148,890	597,214	—	80,578	667,792
379,016	28,312,977	8,214,882	36,906,875	5,843,321	130,767	(1,897,718)	4,076,370
24,497	1,829,924	161,951	2,016,372	377,666	—	14,362	392,028
47,467	3,545,872	905,286	4,498,625	731,808	4,697	(131,376)	605,129
42,166	3,149,862	215,706	3,407,734	650,078	—	568,247	1,218,325
36,446	2,722,528	—	2,758,974	551,884	649	366,639	929,172
221,031	16,511,275	980,185	17,712,491	3,407,649	—	136,077	3,543,726
137,720	10,287,867	2,493,033	12,918,620	2,123,242	14,618	(170,483)	1,967,377
624,987	46,687,361	4,003,823	51,316,171	9,635,484	222,766	(1,754,328)	8,103,922
99,807	7,455,680	1,585,297	9,140,784	1,538,727	—	(173,110)	1,365,617
503,802	37,634,655	7,621,328	45,759,785	7,767,159	—	(796,859)	6,970,300
461,595	34,481,770	13,019,850	47,963,215	7,116,456	—	2,011,589	9,128,045
27,059	2,021,340	518,600	2,566,999	417,171	—	49,595	466,766
28,423	2,123,223	6,239	2,157,885	438,197	—	362,661	800,878
34,765	2,597,007	160,190	2,797,962	535,979	35,218	121,727	692,924
42,973	3,210,139	1,612,431	4,865,543	662,519	—	(43,522)	618,997
36,618	2,735,406	761,059	3,533,083	564,542	—	(52,644)	511,898
205,381	15,342,247	3,784,282	19,331,910	3,166,381	—	(1,149,096)	2,017,285
68,047	5,083,208	1,135,534	6,286,789	1,049,088	—	(145,157)	903,931
17,628	1,316,657	759,901	2,094,184	271,736	—	(271,207)	629
22,084	1,649,709	132,050	1,803,643	340,472	—	73,690	414,162
591	44,143	—	44,734	9,110	—	34,370	43,480
14,042	1,048,953	238,169	1,301,164	216,486	—	91,484	307,970
14,713	1,099,099	469,907	1,583,719	226,835	3,085	(64,295)	165,625

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

Schedule of Pension Amounts by Employer and Nonemployer
As of and for year ended June 30, 2020

Employer/Nonemployer	Employer number	County	Net pension liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
PENNSVILLE TOWNSHIP	26900	Salem	\$ 7,406,311	74,668	18,638	434,267	141,830	669,403
SALEM CITY	20400	Salem	4,832,968	48,725	12,162	283,380	339,167	683,434
SALEM COUNTY	71700	Salem	40,882,306	412,163	102,880	2,397,121	2,228,275	5,140,439
SALEM COUNTY	71703	Salem	7,263,759	73,231	18,279	425,908	235,464	752,882
WOODSTOWN BOROUGH	48500	Salem	3,001,336	30,259	7,553	175,982	288,789	502,583
BEDMINSTER TOWNSHIP	42300	Somerset	6,085,901	61,356	15,315	356,845	485,477	918,993
BERNARDS TOWNSHIP	53000	Somerset	15,593,450	157,208	39,241	914,317	91,847	1,202,613
BERNARDSVILLE BORO	42200	Somerset	7,240,476	72,996	18,221	424,543	611,198	1,126,958
BOUND BROOK BOROUGH	43400	Somerset	10,153,852	102,368	25,552	595,368	1,141,506	1,864,794
BRANCHBURG TOWNSHIP	55800	Somerset	9,316,292	93,924	23,444	546,258	142,759	806,385
BRIDGEWATER TWP	59700	Somerset	28,353,088	285,847	71,350	1,662,474	—	2,019,671
FAR HILLS BOROUGH	65200	Somerset	1,845,951	18,610	4,645	108,237	229,874	361,366
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	42,332,765	426,786	106,530	2,482,168	385,443	3,400,927
GREEN BROOK TOWNSHIP	61900	Somerset	8,404,778	84,734	21,151	492,811	654,079	1,252,775
HILLSBOROUGH TOWNSHIP	51200	Somerset	22,939,097	231,265	57,726	1,345,027	753,045	2,387,063
MANVILLE BOROUGH	41000	Somerset	9,860,304	99,409	24,813	578,156	405,613	1,107,991
MONTGOMERY TOWNSHIP	68700	Somerset	11,950,068	120,477	30,072	700,688	1,162,310	2,013,547
NORTH PLAINFIELD BOROUGH	21300	Somerset	32,140,248	324,028	80,881	1,884,533	1,330,123	3,619,565
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	2,532,781	25,535	6,374	148,509	256,829	437,247
RARITAN BOROUGH	46100	Somerset	6,717,156	67,720	16,904	393,858	457,368	935,850
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	45,136,957	455,057	113,587	2,646,591	487,948	3,703,183
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	23,782,787	239,771	59,849	1,394,496	944,647	2,638,763
SOMERVILLE BOROUGH	21600	Somerset	13,373,093	134,823	33,653	784,127	629,429	1,582,032
SOUTH BOUND BROOK BOROUGH	48200	Somerset	4,749,830	47,886	11,953	278,505	285,839	624,183
WARREN TOWNSHIP	51300	Somerset	12,958,633	130,645	32,610	759,825	580,253	1,503,333
WATCHUNG BOROUGH	29800	Somerset	11,559,411	116,538	29,089	677,782	227,285	1,050,694
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	—	—	—	775,139	775,139
NJ TRANSIT CORPORATION	62300	Statewide	94,405,119	951,764	237,570	5,535,414	8,918,244	15,642,992
WATERFRONT COMM OF NY HARBOR	60600	Statewide	731,579	7,376	1,841	42,896	51,577	103,690
ANDOVER TOWNSHIP	63200	Sussex	4,835,281	48,748	12,168	283,515	826,005	1,170,436
BYRAM TOWNSHIP	55900	Sussex	6,442,750	64,954	16,213	377,769	283,224	742,160
FRANKLIN BOROUGH	65400	Sussex	4,572,638	46,100	11,507	268,115	536,311	862,033
HAMBURG BOROUGH	66000	Sussex	2,232,733	22,510	5,619	130,916	276,634	435,679
HARDYSTON TOWNSHIP	66700	Sussex	7,352,251	74,123	18,502	431,097	467,035	990,757
HOPATCONG BOROUGH	47800	Sussex	9,738,987	98,166	24,508	571,042	230,256	923,992
NEWTON TOWN	23600	Sussex	9,712,107	97,915	24,440	569,466	277,204	969,025
OGDENSBURG BOROUGH	69500	Sussex	1,917,464	19,331	4,825	112,430	178,732	315,318
SPARTA TOWNSHIP	47500	Sussex	13,704,843	138,168	34,488	803,579	1,031,108	2,007,343
STANHOPE BOROUGH	72900	Sussex	2,841,434	28,646	7,150	166,607	235,126	437,529
SUSSEX COUNTY	71903	Sussex	34,446,125	347,275	86,684	2,019,737	702,354	3,156,050
VERNON TOWNSHIP	54600	Sussex	12,527,356	126,297	31,525	734,537	828,582	1,720,941
BERKELEY HEIGHTS TOWNSHIP	49300	Union	10,122,831	102,055	25,474	593,549	273,127	994,205
CLARK TOWNSHIP	52600	Union	14,100,451	142,156	35,484	826,775	922,695	1,927,110
CRANFORD TOWNSHIP	25401	Union	19,705,028	198,660	49,588	1,155,398	1,178,066	2,581,712
CRANFORD TOWNSHIP	25402	Union	9,013,364	90,870	22,682	528,496	696,857	1,338,905
ELIZABETH CITY	21001	Union	119,006,509	1,199,787	299,479	6,977,908	3,823,995	12,301,169
ELIZABETH CITY	21002	Union	92,817,729	935,760	233,575	5,442,338	2,284,499	8,896,172
FANWOOD BOROUGH	31100	Union	6,955,244	70,121	17,503	407,819	341,052	836,495
GARWOOD BOROUGH	29700	Union	5,900,392	59,486	14,848	345,968	396,526	816,828
HILLSIDE TOWNSHIP	34301	Union	24,231,054	244,290	60,977	1,420,780	2,066,352	3,792,399
HILLSIDE TOWNSHIP	34302	Union	19,084,113	192,400	48,025	1,118,991	628,074	1,987,490
KENILWORTH BOROUGH	31000	Union	10,796,361	108,846	27,169	633,041	647,434	1,416,490
LINDEN CITY	35900	Union	89,781,105	905,146	225,934	5,264,286	5,299,486	11,694,852
MOUNTAINSIDE BOROUGH	39500	Union	8,350,996	84,192	21,015	489,658	101,062	695,927
NEW PROVIDENCE BOROUGH	50300	Union	10,386,758	104,716	26,138	609,024	520,109	1,259,987
PLAINFIELD CITY	20600	Union	72,333,492	729,244	182,027	4,241,251	3,320,162	8,472,684
RAHWAY CITY	34100	Union	44,755,761	451,214	112,628	2,624,240	—	3,188,082
ROSELLE BOROUGH	21800	Union	33,124,952	333,956	83,359	1,942,271	2,041,204	4,400,790
ROSELLE PARK BOROUGH	25000	Union	11,336,822	114,294	28,529	664,731	280,525	1,088,079
SCOTCH PLAINS TOWNSHIP	34500	Union	17,416,095	175,584	43,828	1,021,187	245,752	1,486,351
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	25,567,460	257,763	64,340	1,499,140	1,099,775	2,921,018
SUMMIT CITY	28100	Union	33,709,769	339,852	84,830	1,976,561	411,775	2,813,018
UNION COUNTY	72000	Union	72,961,335	735,574	183,607	4,278,064	2,202,104	7,399,349
UNION COUNTY	72001	Union	20,747,817	209,173	52,212	1,216,542	2,796,810	4,274,737
UNION COUNTY	72003	Union	85,578,768	862,779	215,359	5,017,883	5,439,972	11,535,993
UNION TOWNSHIP (UNION)	32600	Union	94,574,944	953,476	237,997	5,545,371	2,100,160	8,837,004
WESTFIELD TOWN	20800	Union	32,332,246	325,964	81,364	1,895,791	680,091	2,983,210
WINFIELD TOWNSHIP	74100	Union	2,930,343	29,543	7,374	171,820	481,302	690,039
BELVIDERE TOWN	63500	Warren	1,904,140	19,197	4,792	111,649	476,955	612,593
BLAIRSTOWN TOWNSHIP	63600	Warren	2,499,563	25,200	6,290	146,561	1,348,039	1,526,090
GREENWICH TOWNSHIP (WARREN)	65900	Warren	4,096,716	41,302	10,309	240,210	1,150,344	1,442,165
HACKETTSTOWN TOWN	56900	Warren	6,579,543	66,333	16,557	385,789	336,583	805,262
INDEPENDENCE TWP	60500	Warren	2,611,882	26,332	6,573	153,147	355,735	541,787
LOPATCONG TOWNSHIP	50900	Warren	5,513,182	55,582	13,874	323,264	366,185	758,905
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	4,669,041	47,072	11,750	273,768	322,251	654,841
PHILLIPSBURG TOWN	38800	Warren	15,043,112	151,660	37,856	882,048	1,350,546	2,422,110
POHATCONG TOWNSHIP	51900	Warren	4,312,782	43,480	10,853	252,879	197,234	504,446
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	25,005,891	252,102	62,927	1,466,212	516,640	2,297,881
WASHINGTON TWP (WARREN)	60700	Warren	10,163,324	102,464	25,576	595,923	360,235	1,084,198
Total Employer			12,921,318,904	130,268,813	32,516,441	757,637,371	680,773,055	1,601,195,680
Total Local Group			14,926,648,722	130,268,813	32,516,441	757,637,371	680,773,055	1,601,195,680
Total			\$ 19,225,658,673	130,268,813	35,660,512	861,812,122	712,763,699	1,740,505,146

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

Deferred inflows of resources				Pension expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
26,580	1,985,588	525,708	2,537,876	409,792	—	42,394	452,186
17,345	1,295,690	229,684	1,542,919	267,409	3,808	(141,162)	130,055
146,722	10,960,302	1,933,331	13,040,355	2,262,022	25,762	987,741	3,275,525
26,069	1,947,370	1,240,596	3,214,035	401,904	—	(66,365)	335,539
10,771	804,640	7,517	822,928	166,064	—	81,953	248,017
21,842	1,631,594	667,890	2,321,326	336,733	—	(70,961)	265,772
55,963	4,180,511	956,878	5,193,352	862,787	—	(191,286)	671,501
25,985	1,941,128	510,309	2,477,422	400,616	—	39,658	440,274
36,441	2,722,187	518,855	3,277,483	561,813	—	39,947	601,760
33,435	2,497,642	1,098,266	3,629,343	515,471	—	(238,274)	277,197
101,756	7,601,293	1,032,728	8,735,777	1,568,779	—	(368,245)	1,200,534
6,625	494,888	328,444	829,957	102,137	—	(131,079)	(28,942)
151,927	11,349,161	3,011,500	14,512,588	2,342,276	—	(213,192)	2,129,084
30,164	2,253,271	—	2,283,435	465,037	—	233,753	698,790
82,326	6,149,835	579,527	6,811,688	1,269,222	—	(123,066)	1,146,156
35,387	2,643,488	877,979	3,556,854	545,571	—	(25,001)	520,570
42,887	3,203,742	809,094	4,055,723	661,198	22,845	183,344	867,387
115,347	8,616,608	104,146	8,836,101	1,778,323	—	418,470	2,196,793
9,090	679,023	451,678	1,139,791	140,139	3,804	(85,870)	58,073
24,107	1,800,829	273,246	2,098,182	371,661	1,708	36,606	409,975
161,991	12,100,948	2,431,919	14,694,858	2,497,432	—	(935,002)	1,562,430
85,354	6,376,023	243,215	6,704,592	1,315,904	604	281,904	1,598,412
47,994	3,585,246	138,306	3,769,546	739,934	—	121,548	861,482
17,047	1,273,401	268,440	1,558,888	262,809	—	47,335	310,144
46,507	3,474,132	162,344	3,682,983	717,002	—	102,443	819,445
41,485	3,099,009	535,267	3,675,761	639,583	—	(21,278)	618,305
—	—	2,567,606	2,567,606	—	—	(60,873)	(60,873)
338,809	25,309,448	1,053,408	26,701,665	5,223,443	114,523	2,348,221	7,686,187
2,626	196,132	13,390	212,148	40,478	—	9,040	49,518
17,353	1,296,310	148,712	1,462,375	267,537	—	133,086	400,623
23,122	1,727,263	120,685	1,871,070	356,478	8,848	41,452	406,778
16,411	1,225,897	621,662	1,863,970	253,004	129	44,082	297,215
8,013	598,582	210,041	816,636	123,537	—	138,837	262,374
26,386	1,971,095	40,220	2,037,701	406,801	—	175,929	582,730
34,952	2,610,964	375,045	3,020,961	538,859	—	(64,687)	474,172
34,856	2,603,758	512,577	3,151,191	537,372	15,571	8,373	561,316
6,882	514,061	308,998	829,941	106,093	—	(12,273)	93,820
49,185	3,674,187	1,135,102	4,858,474	758,290	12,919	(180,413)	590,796
10,198	761,772	366,168	1,138,138	157,217	—	(6,622)	150,595
123,623	9,234,800	2,402,339	11,760,762	1,905,907	—	(859,949)	1,045,958
44,959	3,358,509	503,888	3,907,356	693,140	—	24,018	717,158
36,330	2,713,871	1,074,418	3,824,619	560,097	2,845	(215,362)	347,580
50,605	3,780,246	1,049,135	4,879,986	780,179	—	(209,913)	570,266
70,719	5,282,800	834,788	6,188,307	1,090,281	25,949	164,041	1,280,271
32,348	2,416,429	1,345,417	3,794,194	498,710	—	(269,366)	229,344
427,100	31,904,933	5,717,311	38,049,344	6,584,640	159,113	(1,591,670)	5,152,083
333,112	24,883,878	3,071,453	28,288,443	5,135,613	104,972	(694,505)	4,546,080
24,962	1,864,659	406,390	2,296,011	384,834	—	26,686	411,520
21,176	1,581,860	126,677	1,729,713	326,469	809	139,544	466,822
86,962	6,496,201	2,539,691	9,122,854	1,340,706	337,961	(667,327)	1,011,340
68,491	5,116,337	1,078,811	6,263,639	1,055,926	—	(88,899)	967,027
38,747	2,894,440	382,984	3,316,171	597,364	—	45,377	642,741
322,214	24,069,777	5,496,898	29,888,889	4,967,596	—	(461,666)	4,505,930
29,971	2,238,852	1,434,889	3,703,712	462,061	—	(277,803)	184,258
37,277	2,784,628	262,278	3,084,183	574,700	14,133	159,277	748,110
259,596	19,392,176	5,670,113	25,321,885	4,002,218	35,021	(1,908,179)	2,129,060
160,623	11,998,752	3,846,432	16,005,807	2,476,340	33,070	(1,048,852)	1,460,558
118,881	8,880,601	2,165,578	11,165,060	1,832,806	5,321	(455,721)	1,382,406
40,686	3,039,334	1,426,402	4,506,422	627,267	—	(185,317)	441,950
62,504	4,669,151	1,318,373	6,050,028	963,634	—	(489,470)	474,164
91,759	6,854,483	134,748	7,080,990	1,414,650	523	263,670	1,678,843
120,980	9,037,387	747,700	9,906,067	1,865,164	28,722	(51,168)	1,842,718
261,849	19,560,497	14,900,529	34,722,875	4,036,957	250,608	(4,185,116)	102,449
74,461	5,562,366	384,205	6,021,032	1,147,979	62,022	409,942	1,619,943
307,132	22,943,156	506,197	23,756,485	4,735,081	559,288	1,321,718	6,616,087
339,418	25,354,977	7,487,675	33,182,070	5,232,840	—	(1,337,830)	3,895,010
116,037	8,668,082	440,056	9,224,175	1,788,946	1,689	52,120	1,842,755
10,517	785,607	39,617	835,741	162,136	—	121,934	284,070
6,834	510,489	212,677	730,000	105,356	—	75,345	180,701
8,971	670,118	221,072	900,161	138,301	—	247,168	385,469
14,703	1,098,305	233,134	1,346,142	226,672	—	201,691	428,363
23,613	1,763,936	536,720	2,324,269	364,047	8,002	61,851	433,900
9,374	700,230	330,969	1,040,573	144,516	165	18,174	172,855
19,786	1,478,051	117,070	1,614,907	305,045	17,179	81,213	403,437
16,757	1,251,742	—	1,268,499	258,338	—	207,748	466,086
53,988	4,032,968	124,979	4,211,935	832,337	—	363,016	1,195,353
15,478	1,156,231	736,209	1,907,918	238,627	—	(95,235)	143,392
89,743	6,703,930	1,162,958	7,966,631	1,383,578	326	(55,083)	1,328,821
36,475	2,724,726	100,644	2,861,845	562,338	—	39,554	601,892
46,373,050	3,464,128,297	680,773,055	4,191,274,402	714,937,699	7,018,878	—	721,956,577
46,373,050	3,464,128,297	680,773,055	4,191,274,402	942,201,692	7,018,878	—	949,220,570
121,312,106	3,974,520,056	712,763,699	4,808,595,861	1,174,830,935	6,997,375	—	1,181,828,310

**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, 2020

(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, Division of Pensions and Benefits (the Division). For additional information about PFRS, please refer to the Division's annual financial statements, which can be found at <https://www.state.nj.us/treasury/pensions/annual-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.

(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

**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, 2020

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, 2019 through June 30, 2020. 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, 2020 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2020.

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, 2020 State special funding situation net pension liability amount of \$2,005,329,818 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 \$227,263,993, for the fiscal year ending June 30, 2020, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2020. 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 2020, the State contributed an amount less than the actuarially determined amount.

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 will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability by employer for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due

**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, 2020

in the fiscal year ended June 30, 2012 and will be 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. In addition, each local participating employer must recognize pension expense associated with the employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense 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, 2020 is as follows:

	State	Local	Total
Total pension liability	\$ 5,717,806,071	40,919,980,447	46,637,786,518
Plan fiduciary net position	1,418,796,120	25,993,331,725	27,412,127,845
Net pension liability	\$ 4,299,009,951	14,926,648,722	19,225,658,673

**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, 2020

Actuarial Assumptions

The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. This actuarial valuation used the following actuarial assumptions:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	3.25 - 15.25%
	based on years of service
Investment rate of return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For healthy annuitants, post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries, the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

**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, 2020

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) 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, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that 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 based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

**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, 2020

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, 2020, 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 (6.00%)	At current discount rate (7.00%)	At 1% increase (8.00%)
State	\$	4,998,864,901	4,299,009,951	3,717,851,603
Local		<u>19,849,370,425</u>	<u>14,926,648,722</u>	<u>10,837,952,259</u>
Total	\$	<u><u>24,848,235,326</u></u>	<u><u>19,225,658,673</u></u>	<u><u>14,555,803,862</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, 2020

(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 resources (excluding employer specific amounts) for the year ended June 30, 2020:

	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	\$ 2,375,222	—	2,375,222	—
	2015	5.53 years	44,701,764	—	44,701,764	—
	2016	5.58 years	8,564,885	—	5,420,814	3,144,071
Subtotal			<u>55,641,871</u>	<u>—</u>	<u>52,497,800</u>	<u>3,144,071</u>
Differences between projected and actual investment earnings on pension plan investments	2016	5 years	33,179,633	—	33,179,633	—
	2017	5 years	(17,940,566)	—	(8,970,283)	(8,970,283)
	2018	5 years	3,499,417	—	1,166,472	2,332,945
	2019	5 years	34,627,332	—	8,656,833	25,970,499
	2020	5 years	—	106,051,988	21,210,398	84,841,590
Subtotal			<u>53,365,816</u>	<u>106,051,988</u>	<u>55,243,053</u>	<u>104,174,751</u>
Subtotal State			<u>109,007,687</u>	<u>106,051,988</u>	<u>107,740,853</u>	<u>107,318,822</u>
Local:						
Differences between expected and actual experience	2017	5.59 years	56,513,398	—	21,819,845	34,693,553
	2018	5.73 years	46,789,525	—	12,544,109	34,245,416
	2020	5.90 years	—	73,846,139	12,516,295	61,329,844
Subtotal			<u>103,302,923</u>	<u>73,846,139</u>	<u>46,880,249</u>	<u>130,268,813</u>
Changes of assumptions	2014	6.17 years	15,528,893	—	15,528,893	—
	2015	5.53 years	315,226,173	—	315,226,173	—
	2016	5.58 years	88,579,272	—	56,062,831	32,516,441
Subtotal			<u>419,334,338</u>	<u>—</u>	<u>386,817,897</u>	<u>32,516,441</u>
Differences between projected and actual investment earnings on pension plan investments	2016	5 years	368,917,130	—	368,917,130	—
	2017	5 years	(413,833,704)	—	(206,916,853)	(206,916,851)
	2018	5 years	(269,494,394)	—	(89,831,464)	(179,662,930)
	2019	5 years	148,592,492	—	37,148,123	111,444,369
	2020	5 years	—	1,290,965,979	258,193,196	1,032,772,783
Subtotal			<u>(165,818,476)</u>	<u>1,290,965,979</u>	<u>367,510,132</u>	<u>757,637,371</u>
Subtotal Local			<u>356,818,785</u>	<u>1,364,812,118</u>	<u>801,208,278</u>	<u>920,422,625</u>
Total Deferred Outflows of Resources			<u>\$ 465,826,472</u>	<u>1,470,864,106</u>	<u>908,949,131</u>	<u>1,027,741,447</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, 2020

	<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	\$ 3,808,715	—	3,808,715	—
	2016	5.58 years	5,309,937	—	3,360,718	1,949,219
	2017	5.59 years	15,108,177	—	5,833,272	9,274,905
	2018	5.73 years	15,754,305	—	4,223,675	11,530,630
	2019	5.92 years	58,891,111	—	11,969,738	46,921,373
	2020	5.90 years	—	6,336,996	1,074,067	5,262,929
Subtotal			<u>98,872,245</u>	<u>6,336,996</u>	<u>30,270,185</u>	<u>74,939,056</u>
Changes of assumptions	2017	5.59 years	211,009,157	—	81,470,716	129,538,441
	2018	5.73 years	171,897,597	—	46,085,147	125,812,450
	2019	5.92 years	205,260,877	—	41,719,691	163,541,186
	2020	5.90 years	—	110,173,087	18,673,405	91,499,682
Subtotal			<u>588,167,631</u>	<u>110,173,087</u>	<u>187,948,959</u>	<u>510,391,759</u>
Subtotal State			<u>687,039,876</u>	<u>116,510,083</u>	<u>218,219,144</u>	<u>585,330,815</u>
Local:						
Difference between expected and actual experience	2015	5.53 years	16,808,808	—	16,808,808	—
	2016	5.58 years	4,576,856	—	2,896,743	1,680,113
	2019	5.92 years	56,094,196	—	11,401,259	44,692,937
Subtotal			<u>77,479,860</u>	<u>—</u>	<u>31,106,810</u>	<u>46,373,050</u>
Changes of assumptions	2017	5.59 years	1,426,646,444	—	550,828,742	875,817,702
	2018	5.73 years	1,175,346,457	—	315,106,288	860,240,169
	2019	5.92 years	1,353,158,012	—	275,032,116	1,078,125,896
	2020	5.90 years	—	782,586,271	132,641,741	649,944,530
Subtotal			<u>3,955,150,913</u>	<u>782,586,271</u>	<u>1,273,608,887</u>	<u>3,464,128,297</u>
Subtotal Local			<u>4,032,630,773</u>	<u>782,586,271</u>	<u>1,304,715,697</u>	<u>3,510,501,347</u>
Total Deferred Inflows of Resources			<u>\$ 4,719,670,649</u>	<u>899,096,354</u>	<u>1,522,934,841</u>	<u>4,095,832,162</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, 2020

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:			
2021	\$ (187,791,439)	(1,208,700,565)	(1,396,492,004)
2022	(144,221,377)	(815,726,399)	(959,947,776)
2023	(80,295,106)	(332,087,897)	(412,383,003)
2024	(47,931,348)	(125,450,959)	(173,382,307)
2025	(17,772,723)	(108,112,902)	(125,885,625)
Total	\$ <u>(478,011,993)</u>	<u>(2,590,078,722)</u>	<u>(3,068,090,715)</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 5.90, 5.92, 5.73, 5.59, 5.58, 5.53 and 6.17 years for the 2020, 2019, 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 the year ending June 30, 2020 are as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Service cost	\$ 110,796,017	779,629,640	890,425,657
Interest on total pension liability	385,255,412	2,746,268,128	3,131,523,540
Member contributions	(54,985,258)	(361,447,921)	(416,433,179)
Administrative expense	1,936,833	10,922,492	12,859,325
Expected investment return net of investment expenses	(99,916,973)	(1,722,644,350)	(1,822,561,323)
Pension expense related to specific liabilities of individual employers	21,503	(7,018,878)	(6,997,375)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	(30,270,185)	15,773,439	(14,496,746)
Changes in assumptions	(135,451,159)	(886,790,990)	(1,022,242,149)
Differences between projected and actual earnings on pension plan investments	55,243,053	367,510,132	422,753,185
Total pension expense	\$ <u>232,629,243</u>	<u>942,201,692</u>	<u>1,174,830,935</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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
ABSECON CITY	56600	Atlantic	\$ 96,979	0.0628475043%
ATLANTIC CITY	30801	Atlantic	1,030,928	0.6680929755%
ATLANTIC CITY	30802	Atlantic	698,124	0.4524197872%
ATLANTIC COUNTY	70100	Atlantic	865,084	0.5606180091%
ATLANTIC COUNTY	70103	Atlantic	307,674	0.1993882128%
BRIGANTINE CITY	50201	Atlantic	140,281	0.0909094608%
BRIGANTINE CITY	50202	Atlantic	142,634	0.0924342947%
EGG HARBOR CITY	59900	Atlantic	44,999	0.0291617884%
EGG HARBOR TOWNSHIP	58200	Atlantic	351,117	0.2275414715%
GALLOWAY TOWNSHIP	53800	Atlantic	226,494	0.1467794290%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	209,818	0.1359723085%
HAMMONTON TOWN	36500	Atlantic	109,101	0.0707029723%
LINWOOD CITY	54400	Atlantic	75,002	0.0486053676%
LONGPORT BOROUGH	38700	Atlantic	51,224	0.0331959967%
MARGATE CITY	32800	Atlantic	274,940	0.1781750744%
MULLICA TOWNSHIP	68900	Atlantic	43,282	0.0280488879%
NORTHFIELD CITY	45400	Atlantic	104,350	0.0676240342%
PLEASANTVILLE CITY	35100	Atlantic	371,652	0.2408491047%
SOMERS POINT CITY	33500	Atlantic	107,094	0.0694024551%
VENTNOR CITY	32100	Atlantic	331,914	0.2150969112%
ALLENDALE BOROUGH	52000	Bergen	84,112	0.0545084933%
ALPINE BOROUGH	46000	Bergen	77,787	0.0504100154%
BERGEN COUNTY	70200	Bergen	2,996,999	1.9422061471%
BERGENFIELD BOROUGH	29000	Bergen	271,160	0.1757254938%
BOGOTA BOROUGH	28900	Bergen	64,441	0.0417607565%
CARLSTADT BOROUGH	21700	Bergen	178,423	0.1156270767%
CLIFFSIDE PARK BOROUGH	25300	Bergen	200,947	0.1302239487%
CLOSTER BOROUGH	38400	Bergen	115,305	0.0747232169%
CRESSKILL BOROUGH	31200	Bergen	160,553	0.1040462160%
DEMAREST BOROUGH	37500	Bergen	76,474	0.0495590265%
DUMONT BOROUGH	27800	Bergen	191,539	0.1241268509%
EAST RUTHERFORD BOROUGH	22100	Bergen	243,812	0.1580025109%
EDGEWATER BOROUGH	44300	Bergen	182,628	0.1183522641%
ELMWOOD PARK BOROUGH	33100	Bergen	256,657	0.1663267524%
EMERSON BOROUGH	43500	Bergen	98,477	0.0638180810%
ENGLEWOOD CITY	27201	Bergen	430,488	0.2789780980%
ENGLEWOOD CITY	27202	Bergen	234,408	0.1519079194%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	150,301	0.0974023800%
FAIR LAWN BOROUGH	32300	Bergen	347,589	0.2252552500%
FAIRVIEW BOROUGH	26600	Bergen	157,801	0.1022628720%
FORT LEE BOROUGH	42900	Bergen	536,575	0.3477274748%
FRANKLIN LAKES BOROUGH	43900	Bergen	108,844	0.0705366594%
GARFIELD CITY	35800	Bergen	304,627	0.1974133135%
GLEN ROCK BOROUGH	26900	Bergen	116,208	0.0753083557%
HACKENSACK CITY	28000	Bergen	1,090,180	0.7064913099%
HARRINGTON PARK BOROUGH	44500	Bergen	65,300	0.0423177886%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	180,347	0.1168740659%
HAWORTH BOROUGH	41500	Bergen	56,084	0.0363451122%

**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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
HILLSDALE BOROUGH	28800	Bergen	\$ 89,522	0.0580144924%
HO-HO-KUS BOROUGH	29900	Bergen	86,545	0.0560856021%
LEONIA BOROUGH	23100	Bergen	106,680	0.0691340986%
LITTLE FERRY BOROUGH	29500	Bergen	134,685	0.0872826208%
LODI BOROUGH	41100	Bergen	251,682	0.1631028050%
LYNDHURST TOWNSHIP	24800	Bergen	253,596	0.1643429018%
MAHWAH TOWNSHIP	30600	Bergen	309,873	0.2008135991%
MAYWOOD BOROUGH	37400	Bergen	136,503	0.0884611334%
MIDLAND PARK BOROUGH	54000	Bergen	85,484	0.0553976142%
MONTVALE BOROUGH	24300	Bergen	128,694	0.0834001350%
MOONACHIE BOROUGH	48000	Bergen	112,046	0.0726117225%
NEW MILFORD BOROUGH	27300	Bergen	161,668	0.1047690240%
NORTH ARLINGTON BOROUGH	34000	Bergen	152,179	0.0986193827%
NORTHVALE BOROUGH	48400	Bergen	81,559	0.0528542253%
NORWOOD BOROUGH	43700	Bergen	82,710	0.0535999483%
OAKLAND BOROUGH	49600	Bergen	138,217	0.0895713486%
OLD TAPPAN BOROUGH	48900	Bergen	74,907	0.0485432464%
ORADELL BOROUGH	23200	Bergen	120,569	0.0781348705%
PALISADES PARK BOROUGH	35000	Bergen	176,021	0.1140705556%
PARAMUS BOROUGH	27400	Bergen	576,284	0.3734611394%
PARK RIDGE BOROUGH	43200	Bergen	110,344	0.0715083997%
RAMSEY BOROUGH	36800	Bergen	190,222	0.1232735347%
RIDGEFIELD BOROUGH	27500	Bergen	164,934	0.1068855310%
RIDGEFIELD PARK VILLAGE	35200	Bergen	159,699	0.1034932120%
RIDGEWOOD VILLAGE	32000	Bergen	455,074	0.2949105760%
RIVER EDGE BOROUGH	20100	Bergen	120,688	0.0782120297%
RIVER VALE TOWNSHIP	48300	Bergen	111,400	0.0721925386%
ROCHELLE PARK TOWNSHIP	42800	Bergen	115,929	0.0751278103%
RUTHERFORD BOROUGH	31600	Bergen	215,139	0.1394211095%
SADDLE BROOK TOWNSHIP	24400	Bergen	189,917	0.1230756240%
SADDLE RIVER BOROUGH	50400	Bergen	107,467	0.0696443160%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	95,058	0.0616023053%
TEANECK TOWNSHIP	21500	Bergen	892,802	0.5785803467%
TENAFLY BOROUGH	31400	Bergen	202,451	0.1311986430%
UPPER SADDLE RIVER BORO	48800	Bergen	108,445	0.0702777017%
WALDWICK BOROUGH	49001	Bergen	77,974	0.0505308564%
WALLINGTON BOROUGH	34600	Bergen	120,191	0.0778895186%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	108,106	0.0700579502%
WESTWOOD BOROUGH	40200	Bergen	132,205	0.0856752570%
WOODCLIFF LAKE BOROUGH	47000	Bergen	94,392	0.0611710373%
WOOD-RIDGE BOROUGH	33300	Bergen	147,468	0.0955668505%
WYCKOFF TOWNSHIP	47200	Bergen	128,234	0.0831020606%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	27,004	0.0175000985%
BORDENTOWN CITY	37900	Burlington	45,418	0.0294331882%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	19,807	0.0128359955%
BORDENTOWN TWP	52200	Burlington	107,488	0.0696575638%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	40,768	0.0264194146%
BURLINGTON CITY	41300	Burlington	129,958	0.0842193472%

**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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	\$ 557,212	0.3611011678%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	159,672	0.1034756677%
BURLINGTON TOWNSHIP	54500	Burlington	194,384	0.1259704364%
CHESTERFIELD TOWNSHIP	76000	Burlington	34,732	0.0225078375%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	11,942	0.0077391922%
CINNAMINSON TOWNSHIP	29200	Burlington	113,202	0.0733608469%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	55,875	0.0362098598%
DELANCO TOWNSHIP	45300	Burlington	52,332	0.0339135235%
DELTRAN TOWNSHIP	61700	Burlington	127,380	0.0825486090%
EASTAMPTON TOWNSHIP	59000	Burlington	57,963	0.0375629205%
EDGEWATER PARK TOWNSHIP	61800	Burlington	50,283	0.0325861527%
EVESHAM TOWNSHIP	55200	Burlington	492,061	0.3188804995%
FLORENCE TOWNSHIP	36300	Burlington	122,898	0.0796437713%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	15,560	0.0100838649%
LUMBERTON TOWNSHIP	61400	Burlington	71,722	0.0464796408%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	49,331	0.0319687001%
MAPLE SHADE TOWNSHIP	29300	Burlington	141,065	0.0914172614%
MEDFORD LAKES BOROUGH	62900	Burlington	30,147	0.0195367610%
MEDFORD TOWNSHIP	49500	Burlington	181,130	0.1173815084%
MOORESTOWN TOWNSHIP	39600	Burlington	153,603	0.0995425181%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	4,770	0.0030914698%
MOUNT HOLLY TOWNSHIP	39800	Burlington	85,190	0.0552075806%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	182,659	0.1183720463%
MOUNT LAUREL TOWNSHIP	49900	Burlington	297,656	0.1928961888%
NEW HANOVER TOWNSHIP	69200	Burlington	5,736	0.0037175155%
NORTH HANOVER TOWNSHIP	69300	Burlington	23,388	0.0151563209%
PALMYRA BOROUGH	38300	Burlington	60,152	0.0389816829%
PEMBERTON BOROUGH	69700	Burlington	14,500	0.0093965932%
PEMBERTON TOWNSHIP	62800	Burlington	165,489	0.1072449210%
RIVERSIDE TOWNSHIP	25100	Burlington	60,636	0.0392951533%
RIVERTON BOROUGH	37100	Burlington	19,450	0.0126048759%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	31,475	0.0203976857%
WESTAMPTON TOWNSHIP	62200	Burlington	129,042	0.0836255257%
WILLINGBORO TOWNSHIP	49100	Burlington	382,910	0.2481448554%
AUDUBON BOROUGH	23400	Camden	69,677	0.0451542392%
BARRINGTON BOROUGH	48100	Camden	57,304	0.0371359491%
BELLMAWR BOROUGH	37300	Camden	92,925	0.0602199742%
BERLIN BOROUGH	52800	Camden	65,040	0.0421495063%
BERLIN TOWNSHIP	52300	Camden	64,748	0.0419601888%
BROOKLAWN BOROUGH	47300	Camden	20,295	0.0131522407%
CAMDEN CITY	21202	Camden	744,105	0.4822171990%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	1,444,164	0.9358910468%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	394,755	0.2558209418%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	3,284	0.0021284121%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	973,456	0.6308481800%
CHERRY HILL FIRE DIST 13	75800	Camden	399,031	0.2585920488%
CHERRY HILL TOWNSHIP	33000	Camden	607,270	0.3935417742%
CHESILHURST BOROUGH	59800	Camden	25,353	0.0164302532%

**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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
CLEMENTON BOROUGH	64400	Camden	\$ 36,868	0.0238921378%
COLLINGSWOOD BOROUGH	25801	Camden	82,884	0.0537130912%
COLLINGSWOOD BOROUGH	25802	Camden	56,352	0.0365191232%
GIBBSBORO BOROUGH	65600	Camden	13,382	0.0086724425%
GLOUCESTER CITY	32200	Camden	199,129	0.1290457046%
GLOUCESTER TOWNSHIP	48600	Camden	595,615	0.3859884980%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	23,595	0.0152904992%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	20,803	0.0134816442%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	18,197	0.0117922876%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	12,806	0.0082987306%
HADDON HEIGHTS BOROUGH	40500	Camden	63,025	0.0408434393%
HADDON TOWNSHIP	22200	Camden	108,140	0.0700798805%
HADDON TWP FIRE DISTRICT 1	85102	Camden	5,483	0.0035534404%
HADDONFIELD BOROUGH	38600	Camden	84,974	0.0550671366%
HI-NELLA BOROUGH	77100	Camden	3,302	0.0021399592%
LAUREL SPRINGS BOROUGH	67800	Camden	25,970	0.0168300130%
LAWNSIDE BOROUGH	68000	Camden	20,504	0.0132877616%
LINDENWOLD BOROUGH	55300	Camden	165,947	0.1075419212%
MAGNOLIA BOROUGH	60800	Camden	42,414	0.0274864851%
MERCHANTVILLE BOROUGH	38900	Camden	50,787	0.0329125128%
MOUNT EPHRAIM BOROUGH	37200	Camden	44,788	0.0290248353%
OAKLYN BOROUGH	33600	Camden	42,576	0.0275912139%
PENNSAUKEN TOWNSHIP	20900	Camden	393,777	0.2551874666%
PINE HILL BOROUGH	55100	Camden	81,762	0.0529859867%
PINE HILL FIRE DISTRICT 1	77200	Camden	4,911	0.0031828614%
RUNNEMEDE BOROUGH	38500	Camden	69,900	0.0452989798%
SOMERDALE BOROUGH	61000	Camden	54,402	0.0352553952%
STRATFORD BOROUGH	61500	Camden	58,328	0.0377993212%
VOORHEES TOWNSHIP	53100	Camden	332,871	0.2157174072%
WATERFORD TOWNSHIP	53200	Camden	85,260	0.0552526946%
WINSLOW TOWNSHIP	53500	Camden	347,553	0.2252318874%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	77,177	0.0500147312%
WOODLYNNE BOROUGH	51400	Camden	12,209	0.0079119501%
AVALON BOROUGH	57400	Cape May	67,846	0.0439676705%
CAPE MAY CITY	44400	Cape May	133,649	0.0866115506%
CAPE MAY COUNTY	70500	Cape May	520,918	0.3375809516%
LOWER TOWNSHIP	57600	Cape May	179,112	0.1160735617%
MIDDLE TOWNSHIP	57900	Cape May	202,783	0.1314133818%
NORTH WILDWOOD CITY	26000	Cape May	139,724	0.0905479226%
OCEAN CITY	20700	Cape May	552,952	0.3583408917%
SEA ISLE CITY	57700	Cape May	96,464	0.0625138042%
STONE HARBOR BOROUGH	57500	Cape May	49,394	0.0320098755%
WEST WILDWOOD BOROUGH	59200	Cape May	10,876	0.0070479819%
WILDWOOD CITY	34900	Cape May	249,682	0.1618065843%
WILDWOOD CREST BOROUGH	53700	Cape May	71,868	0.0465741653%
BRIDGETON CITY	36200	Cumberland	288,839	0.1871824701%
CUMBERLAND COUNTY	70600	Cumberland	459,112	0.2975273646%
CUMBERLAND COUNTY	70603	Cumberland	132,380	0.0857886685%

**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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
MILLVILLE CITY	22600	Cumberland	\$ 275,745	0.1786967493%
VINELAND CITY	26500	Cumberland	641,799	0.4159181188%
BELLEVILLE TOWNSHIP	35400	Essex	789,283	0.5114950842%
BLOOMFIELD TOWNSHIP	32700	Essex	942,458	0.6107602947%
CALDWELL BOROUGH	40800	Essex	109,668	0.0710705974%
CEDAR GROVE TOWNSHIP	28700	Essex	165,425	0.1072039246%
EAST ORANGE CITY	23800	Essex	1,428,879	0.9259853999%
ESSEX COUNTY	70700	Essex	4,085,173	2.6473974768%
ESSEX COUNTY COLLEGE	62700	Essex	21,203	0.0137407810%
ESSEX FELS BOROUGH	27900	Essex	69,120	0.0447930590%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	173,296	0.1123043978%
GLEN RIDGE BOROUGH	25500	Essex	99,958	0.0647776477%
IRVINGTON TOWNSHIP	29100	Essex	1,181,202	0.7654783482%
LIVINGSTON TOWNSHIP	36000	Essex	391,214	0.2535265747%
MAPLEWOOD TOWNSHIP	23900	Essex	481,534	0.3120581769%
MILLBURN TOWNSHIP	26300	Essex	493,000	0.3194887324%
MONTCLAIR TOWNSHIP	28300	Essex	941,123	0.6098948049%
NEWARK CITY	21101	Essex	4,603,720	2.9834460755%
NEWARK CITY	21102	Essex	2,877,465	1.8647419887%
NORTH CALDWELL BOROUGH	38000	Essex	80,680	0.0522849301%
NUTLEY TOWNSHIP	32500	Essex	495,178	0.3209002443%
ORANGE CITY	24900	Essex	806,350	0.5225550755%
ROSELAND BOROUGH	43600	Essex	132,081	0.0855949649%
SOUTH ORANGE VILLAGE	35600	Essex	351,455	0.2277603279%
VERONA TOWNSHIP	34200	Essex	163,450	0.1059235475%
WEST CALDWELL TOWNSHIP	36100	Essex	134,257	0.0870050446%
WEST ORANGE TOWNSHIP	24700	Essex	844,598	0.5473417050%
CLAYTON BOROUGH	64300	Gloucester	50,860	0.0329596855%
DEPTFORD TOWNSHIP	63000	Gloucester	244,768	0.1586222012%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	51,662	0.0334797492%
EAST GREENWICH TOWNSHIP	59300	Gloucester	61,717	0.0399955833%
ELK TOWNSHIP	60900	Gloucester	37,439	0.0242626272%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	114,196	0.0740050635%
GLASSBORO BOROUGH	45201	Gloucester	196,286	0.1272029247%
GLASSBORO BOROUGH	45202	Gloucester	24,972	0.0161830215%
GLOUCESTER COUNTY	70800	Gloucester	470,178	0.3046990519%
GLOUCESTER COUNTY	70803	Gloucester	168,987	0.1095122555%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	69,532	0.0450600728%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	85,430	0.0553629732%
LOGAN TOWNSHIP	57000	Gloucester	78,214	0.0506866070%
MANTUA TOWNSHIP	68400	Gloucester	127,734	0.0827781173%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	271,612	0.1760185555%
PAULSBORO BOROUGH	39100	Gloucester	64,159	0.0415780629%
PITMAN BOROUGH	41200	Gloucester	64,289	0.0416628306%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	14,280	0.0092543589%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	323,967	0.2099466694%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	85,803	0.0556046551%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	173,287	0.1122985795%

**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, 2020

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
WESTVILLE BOROUGH	22700	Gloucester	\$ 39,178	0.0253895811%
WOODBURY CITY	24000	Gloucester	121,150	0.0785112677%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	25,518	0.0165369513%
WOOLWICH TOWNSHIP	74200	Gloucester	92,894	0.0602001921%
BAYONNE CITY	20300	Hudson	1,800,553	1.1668489160%
EAST NEWARK BOROUGH	34700	Hudson	26,971	0.0174788842%
GUTTENBERG TOWN	25600	Hudson	92,301	0.0598158283%
HARRISON TOWN (HUDSON)	31800	Hudson	354,039	0.2294350046%
HOBOKEN CITY	23301	Hudson	666,799	0.4321192218%
HOBOKEN CITY	23302	Hudson	641,005	0.4154037839%
HUDSON COUNTY	70900	Hudson	2,074,880	1.3446268264%
HUDSON COUNTY	70903	Hudson	367,905	0.2384208280%
JERSEY CITY	38101	Hudson	3,814,199	2.4717926449%
JERSEY CITY FIRE DEPT.	38102	Hudson	2,731,162	1.7699301704%
KEARNY TOWN	31900	Hudson	912,374	0.5912641720%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	3,527	0.0022856844%
NORTH BERGEN TOWNSHIP	23701	Hudson	489,798	0.3174137588%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	1,333,839	0.8643949102%
SECAUCUS TOWN	24600	Hudson	333,593	0.2161851065%
UNION CITY	22400	Hudson	863,171	0.5593783599%
WEEHAWKEN TOWNSHIP	27700	Hudson	253,629	0.1643646532%
WEST NEW YORK TOWN	23000	Hudson	559,707	0.3627181989%
CLINTON TOWN	64500	Hunterdon	43,224	0.0280116509%
CLINTON TOWNSHIP	64600	Hunterdon	99,640	0.0645715915%
DELAWARE TOWNSHIP	64800	Hunterdon	28,413	0.0184130296%
FLEMINGTON BOROUGH	65300	Hunterdon	62,863	0.0407387105%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	21,432	0.0138889230%
FRENCHTOWN BOROUGH	65500	Hunterdon	2,102	0.0013620119%
HIGH BRIDGE BOROUGH	67000	Hunterdon	32,461	0.0210365316%
HOLLAND TOWNSHIP	67100	Hunterdon	21,923	0.0142072271%
HUNTERDON COUNTY	71000	Hunterdon	86,334	0.0559488280%
HUNTERDON COUNTY	71003	Hunterdon	61,281	0.0397130840%
LAMBERTVILLE CITY	67700	Hunterdon	30,248	0.0196023732%
LEBANON TOWNSHIP	54300	Hunterdon	39,033	0.0252951461%
RARITAN TOWNSHIP	61200	Hunterdon	144,293	0.0935091527%
READINGTON TOWNSHIP	72400	Hunterdon	116,792	0.0756870802%
TEWKSBURY TOWNSHIP	73300	Hunterdon	36,099	0.0233938255%
WEST AMWELL TOWNSHIP	74000	Hunterdon	21,864	0.0141691845%
EAST WINDSOR TOWNSHIP	50800	Mercer	192,051	0.1244587607%
EWING TOWNSHIP	43100	Mercer	424,386	0.2750234657%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	852,464	0.5524394928%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	71,818	0.0465419410%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	83,564	0.0541536684%
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	63,577	0.0412011286%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	37,295	0.0241690874%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	58,100	0.0376514477%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	76,333	0.0494676350%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	37,197	0.0241055340%

**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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	\$ 69,883	0.0452876118%
HIGHTSTOWN BOROUGH	24100	Mercer	52,330	0.0339123598%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	135,704	0.0879430390%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	44,548	0.0288692637%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	278,947	0.1807718124%
MERCER COUNTY	71100	Mercer	1,138,946	0.7380946227%
MERCER COUNTY	71103	Mercer	241,414	0.1564484066%
PENNINGTON BOROUGH	69800	Mercer	14,006	0.0090763199%
PRINCETON	86001	Mercer	286,475	0.1856502962%
ROBBINSVILLE TOWNSHIP	73700	Mercer	188,833	0.1223732247%
TRENTON CITY	33401	Mercer	1,128,658	0.7314270660%
TRENTON CITY	33402	Mercer	923,701	0.5986044996%
WEST WINDSOR TOWNSHIP	49700	Mercer	287,344	0.1862132361%
CARTERET BOROUGH	21400	Middlesex	370,905	0.2403652038%
CRANBURY TOWNSHIP	64700	Middlesex	86,419	0.0560036093%
DUNELLEN BOROUGH	26100	Middlesex	66,739	0.0432501437%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	480,784	0.3115720382%
EDISON TOWNSHIP	31701	Middlesex	1,016,478	0.6587286961%
EDISON TOWNSHIP	31702	Middlesex	660,038	0.4277381551%
HIGHLAND PARK BOROUGH	21900	Middlesex	115,970	0.0751543058%
JAMESBURG BOROUGH	53600	Middlesex	68,832	0.0446068744%
METUCHEN BOROUGH	22800	Middlesex	128,509	0.0832801891%
MIDDLESEX BOROUGH	36900	Middlesex	147,178	0.0953789652%
MIDDLESEX COUNTY	71200	Middlesex	1,470,336	0.9528516575%
MIDDLESEX COUNTY	71203	Middlesex	232,107	0.1504170999%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	44,161	0.0286182726%
MILLTOWN BOROUGH	58500	Middlesex	76,366	0.0494889388%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	353,577	0.2291358561%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	6,912	0.0044794402%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	68,674	0.0445042939%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	91,180	0.0590893504%
NEW BRUNSWICK CITY	33700	Middlesex	1,262,901	0.8184236070%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	496,289	0.3216200984%
OLD BRIDGE TOWNSHIP	47100	Middlesex	457,732	0.2966336786%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	14,566	0.0094392903%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	4,905	0.0031788334%
PERTH AMBOY CITY	24500	Middlesex	729,906	0.4730155626%
PISCATAWAY TOWNSHIP	37700	Middlesex	402,812	0.2610421664%
PLAINSBORO TOWNSHIP	56200	Middlesex	177,318	0.1149109821%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	9,993	0.0064758224%
SAYREVILLE BOROUGH	40700	Middlesex	420,824	0.2727150452%
SOUTH AMBOY CITY	27600	Middlesex	132,339	0.0857621730%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	415,450	0.2692324087%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	295,709	0.1916346092%
SOUTH RIVER BOROUGH	39400	Middlesex	156,744	0.1015777485%
SPOTSWOOD BOROUGH	51500	Middlesex	94,199	0.0610459893%
WOODBIDGE TOWNSHIP	32400	Middlesex	1,002,020	0.6493595831%
WOODBIDGE TWP FIRE DISTRICT 1	45800	Middlesex	135,424	0.0877615985%

**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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
WOODBIDGE TWP FIRE DISTRICT 2	78500	Middlesex	\$ 33,805	0.0219071236%
WOODBIDGE TWP FIRE DISTRICT 7	45900	Middlesex	29,684	0.0192365384%
ABERDEEN TOWNSHIP	46400	Monmouth	183,197	0.1187207843%
ALLENHURST BOROUGH	43300	Monmouth	34,136	0.0221216835%
ALLENTOWN BOROUGH	63100	Monmouth	14,589	0.0094544178%
ASBURY PARK CITY	33200	Monmouth	606,158	0.3928205775%
ATLANTIC HIGHLANDS	30500	Monmouth	64,585	0.0418542068%
AVON BY THE SEA	22300	Monmouth	47,584	0.0308365546%
BELMAR BOROUGH	39300	Monmouth	109,065	0.0706795203%
BRADLEY BEACH BOROUGH	40900	Monmouth	85,917	0.0556785918%
BRIELLE BOROUGH	50000	Monmouth	74,376	0.0481996105%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	47,360	0.0306916349%
COLTS NECK TOWNSHIP	62000	Monmouth	85,185	0.0552044477%
DEAL BOROUGH	27100	Monmouth	95,739	0.0620435986%
EATONTOWN BOROUGH	30300	Monmouth	208,967	0.1354213632%
ENGLISHTOWN BOROUGH	44800	Monmouth	19,904	0.0128991013%
FAIR HAVEN BOROUGH	42100	Monmouth	60,154	0.0389829361%
FREEHOLD BOROUGH	22000	Monmouth	136,929	0.0887367404%
FREEHOLD TOWNSHIP	56100	Monmouth	329,298	0.2134013783%
HAZLET TOWNSHIP	50500	Monmouth	177,357	0.1149363139%
HIGHLANDS BOROUGH	41800	Monmouth	56,641	0.0367062924%
HOLMDEL TOWNSHIP	58400	Monmouth	219,998	0.1425698669%
HOWELL TOWNSHIP	56000	Monmouth	483,457	0.3133045395%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	2,149	0.0013925354%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	2,789	0.0018072437%
KEANSBURG BOROUGH	26700	Monmouth	181,333	0.1175130908%
KEYPORT BOROUGH	39000	Monmouth	80,260	0.0520124561%
LITTLE SILVER BOROUGH	40100	Monmouth	73,303	0.0475037456%
LONG BRANCH CITY	39900	Monmouth	510,245	0.3306646416%
MANALAPAN TOWNSHIP	51000	Monmouth	301,464	0.1953638508%
MANASQUAN BOROUGH	26400	Monmouth	81,251	0.0526545244%
MARLBORO TOWNSHIP	56300	Monmouth	329,277	0.2133879515%
MATAWAN BOROUGH	28600	Monmouth	111,122	0.0720124408%
MIDDLETOWN TOWNSHIP	37000	Monmouth	546,337	0.3540536334%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	25,886	0.0167756793%
MONMOUTH BEACH BOROUGH	58000	Monmouth	44,596	0.0289003243%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	2,149,095	1.3927215291%
NEPTUNE CITY BOROUGH	30200	Monmouth	76,543	0.0496036929%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	13,972	0.0090546580%
NEPTUNE TOWNSHIP	20200	Monmouth	393,509	0.2550139032%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	5,668	0.0036731177%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	294,968	0.1911542887%
OCEANPORT BOROUGH	41400	Monmouth	62,373	0.0404205855%
RED BANK BOROUGH	23500	Monmouth	191,950	0.1243931486%
RUMSON BOROUGH	37600	Monmouth	84,537	0.0547842792%
SEA BRIGHT BORO	25900	Monmouth	49,207	0.0318883185%
SEA GIRT BOROUGH	37800	Monmouth	48,050	0.0311387465%
SHREWSBURY BOROUGH	44700	Monmouth	72,429	0.0469374043%

**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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
SPRING LAKE BOROUGH	35700	Monmouth	\$ 60,395	0.0391386867%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	62,673	0.0406150947%
TINTON FALLS BOROUGH	50100	Monmouth	224,201	0.1452936222%
UNION BEACH BOROUGH	73500	Monmouth	71,322	0.0462203250%
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	10,897	0.0070620353%
WALL TOWNSHIP	51600	Monmouth	342,222	0.2217771786%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	4,175	0.0027054949%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	4,637	0.0030051804%
WEST LONG BRANCH BOROUGH	46600	Monmouth	101,905	0.0660394959%
BOONTON TOWN	31500	Morris	99,931	0.0647602824%
BOONTON TOWNSHIP	57200	Morris	58,589	0.0379686776%
BUTLER BOROUGH	61300	Morris	75,801	0.0491226564%
CHATHAM BOROUGH	38200	Morris	109,709	0.0710969139%
CHATHAM TOWNSHIP	46500	Morris	95,091	0.0616238776%
CHESTER TOWNSHIP	52900	Morris	94,391	0.0611702317%
DENVILLE TOWNSHIP	30000	Morris	145,104	0.0940344976%
DOVER TOWN	35500	Morris	224,992	0.1458059879%
EAST HANOVER TOWNSHIP	31300	Morris	190,486	0.1234445022%
FLORHAM PARK BOROUGH	30100	Morris	168,705	0.1093290248%
HANOVER TOWNSHIP	29600	Morris	153,328	0.0993639421%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	15,060	0.0097598321%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	14,648	0.0094925498%
HARDING TOWNSHIP	52400	Morris	57,028	0.0369571940%
JEFFERSON TOWNSHIP	51100	Morris	168,263	0.1090425870%
KINNELON BOROUGH	58300	Morris	81,815	0.0530200012%
LINCOLN PARK BOROUGH	56800	Morris	116,570	0.0755435032%
LONG HILL TOWNSHIP	57800	Morris	103,340	0.0669697922%
MADISON BOROUGH	30900	Morris	182,698	0.1183974676%
MENDHAM BOROUGH	53400	Morris	58,341	0.0378080039%
MENDHAM TOWNSHIP	53300	Morris	63,978	0.0414608024%
MONTVILLE TOWNSHIP	39700	Morris	197,133	0.1277522587%
MORRIS COUNTY	71400	Morris	723,799	0.4690584239%
MORRIS COUNTY	71403	Morris	261,277	0.1693207438%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	89,759	0.0581686317%
MORRIS PLAINS BOROUGH	52500	Morris	77,577	0.0502735099%
MORRIS TOWNSHIP	51700	Morris	254,485	0.1649192685%
MORRISTOWN TOWN	32900	Morris	399,461	0.2588711467%
MOUNT ARLINGTON BOROUGH	68800	Morris	70,641	0.0457786737%
MOUNT OLIVE TOWNSHIP	47700	Morris	251,572	0.1630312851%
MOUNTAIN LAKES BOROUGH	42700	Morris	68,999	0.0447145572%
NETCONG BOROUGH	69100	Morris	37,043	0.0240059073%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	579,757	0.3757115561%
PEQUANNOCK TOWNSHIP	46200	Morris	167,614	0.1086222394%
RANDOLPH TOWNSHIP	45500	Morris	158,442	0.1026786544%
RIVERDALE BOROUGH	72500	Morris	82,059	0.0531785266%
ROCKAWAY BOROUGH	39200	Morris	72,955	0.0472786233%
ROCKAWAY TOWNSHIP	41700	Morris	247,124	0.1601488254%
ROXBURY TOWNSHIP	46800	Morris	210,543	0.1364423351%

**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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
WASHINGTON TWP (MORRIS)	58100	Morris	\$ 138,959	0.0900522061%
WHARTON BOROUGH	42500	Morris	89,429	0.0579544299%
BARNEGAT TOWNSHIP	63300	Ocean	283,746	0.1838815426%
BAY HEAD BOROUGH	55600	Ocean	40,498	0.0262448666%
BEACH HAVEN BOROUGH	62100	Ocean	57,543	0.0372906256%
BEACHWOOD BOROUGH	63400	Ocean	89,478	0.0579859381%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	297,658	0.1928976210%
BRICK TOWNSHIP	55500	Ocean	762,183	0.4939332225%
HARVEY CEDARS BOROUGH	66800	Ocean	38,884	0.0251987419%
ISLAND HEIGHTS BOROUGH	67400	Ocean	13,575	0.0087972220%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	22,832	0.0147963939%
JACKSON TOWNSHIP	49800	Ocean	444,966	0.2883605483%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	43,945	0.0284786341%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	20,267	0.0131343384%
LACEY TOWNSHIP	51800	Ocean	235,487	0.1526077228%
LAKEHURST BOROUGH	52700	Ocean	22,970	0.0148856372%
LAKESWOOD TOWNSHIP	33800	Ocean	693,837	0.4496416087%
LAKESWOOD TWP FIRE DISTRICT 1	75000	Ocean	58,175	0.0377000526%
LAVALLETTE BOROUGH	67900	Ocean	54,713	0.0354567073%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	215,631	0.1397396821%
LONG BEACH TOWNSHIP	55000	Ocean	186,859	0.1210942798%
MANCHESTER TOWNSHIP	54800	Ocean	354,046	0.2294395697%
MANTOLOKING BOROUGH	47400	Ocean	46,390	0.0300632619%
OCEAN COUNTY	71500	Ocean	1,248,931	0.8093701127%
OCEAN COUNTY	71503	Ocean	273,190	0.1770410491%
OCEAN GATE BOROUGH	69400	Ocean	24,632	0.0159625539%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	100,378	0.0650501217%
PINE BEACH BOROUGH	69900	Ocean	18,976	0.0122971343%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	30,121	0.0195196643%
PLUMSTED TOWNSHIP	72300	Ocean	32,049	0.0207692493%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	113,882	0.0738013346%
POINT PLEASANT BOROUGH	54200	Ocean	176,146	0.1141514743%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	109,192	0.0707616921%
SEASIDE PARK BOROUGH	55400	Ocean	53,458	0.0346436714%
SHIP BOTTOM BOROUGH	61600	Ocean	52,195	0.0338249068%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	32,568	0.0211054557%
STAFFORD TOWNSHIP	56400	Ocean	298,219	0.1932612180%
SURF CITY BOROUGH	73100	Ocean	42,986	0.0278572430%
TOMS RIVER TOWNSHIP	48700	Ocean	899,136	0.5826854484%
TUCKERTON BOROUGH	73400	Ocean	38,612	0.0250222246%
BLOOMINGDALE BOROUGH	55700	Passaic	85,373	0.0553257362%
BOROUGH OF WOODLAND PARK	43000	Passaic	126,742	0.0821349749%
CLIFTON CITY	34800	Passaic	1,261,197	0.8173189416%
HALEDON BOROUGH	42000	Passaic	81,514	0.0528249549%
HAWTHORNE BOROUGH	28200	Passaic	157,950	0.1023597238%
LITTLE FALLS TWP	41600	Passaic	140,310	0.0909279898%
NORTH HALEDON BOROUGH	41900	Passaic	121,275	0.0785920074%
PASSAIC CITY	22501	Passaic	735,492	0.4766357788%

**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, 2020

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
PASSAIC CITY	22502	Passaic	\$ 458,271	0.2969828642%
PASSAIC COUNTY	71600	Passaic	2,079,680	1.3477376308%
PASSAIC COUNTY	71603	Passaic	332,112	0.2152252712%
PATERSON CITY	30701	Passaic	1,676,429	1.0864105483%
PATERSON CITY	30702	Passaic	1,535,985	0.9953952845%
POMPTON LAKES BOROUGH	40300	Passaic	90,040	0.0583506093%
PROSPECT PARK BOROUGH	43800	Passaic	94,579	0.0612916993%
RINGWOOD BOROUGH	44900	Passaic	115,683	0.0749685688%
TOTOWA BOROUGH	40000	Passaic	142,995	0.0926680101%
WANAQUE BOROUGH	40400	Passaic	121,848	0.0789637500%
WAYNE TOWNSHIP	29400	Passaic	683,418	0.4428891053%
WEST MILFORD TOWNSHIP	24200	Passaic	226,431	0.1467384325%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	58,650	0.0380083314%
CARNEYS POINT TOWNSHIP	25700	Salem	73,486	0.0476226173%
ELMER BOROUGH	65100	Salem	1,966	0.0012742903%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	46,725	0.0302804176%
PENNS GROVE BOROUGH	28500	Salem	48,959	0.0317280028%
PENNSVILLE TOWNSHIP	26800	Salem	88,448	0.0573185380%
SALEM CITY	20400	Salem	57,716	0.0374030524%
SALEM COUNTY	71700	Salem	488,225	0.3163942191%
SALEM COUNTY	71703	Salem	86,745	0.0562153047%
WOODSTOWN BOROUGH	48500	Salem	35,843	0.0232277811%
BEDMINSTER TOWNSHIP	42300	Somerset	72,679	0.0470996892%
BERNARDS TOWNSHIP	53000	Somerset	186,220	0.1206800191%
BERNARDSVILLE BORO	42200	Somerset	86,467	0.0560351174%
BOUND BROOK BOROUGH	43400	Somerset	121,259	0.0785821611%
BRANCHBURG TOWNSHIP	55800	Somerset	111,257	0.0721001624%
BRIDGEWATER TWP	59700	Somerset	338,598	0.2194287464%
FAR HILLS BOROUGH	65200	Somerset	22,045	0.0142860870%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	505,546	0.3276195388%
GREEN BROOK TOWNSHIP	61900	Somerset	100,372	0.0650458251%
HILLSBOROUGH TOWNSHIP	51200	Somerset	273,943	0.1775290675%
MANVILLE BOROUGH	41000	Somerset	117,754	0.0763103510%
MONTGOMERY TOWNSHIP	68700	Somerset	142,710	0.0924833472%
NORTH PLAINFIELD BOROUGH	21300	Somerset	383,825	0.2487381397%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	30,247	0.0196015676%
RARITAN BOROUGH	46100	Somerset	80,218	0.0519850655%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	539,035	0.3493215909%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	284,019	0.1840585075%
SOMERVILLE BOROUGH	21600	Somerset	159,704	0.1034963449%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	56,723	0.0367596414%
WARREN TOWNSHIP	51300	Somerset	154,755	0.1002887782%
WATCHUNG BOROUGH	29800	Somerset	138,045	0.0894599959%
NJ TRANSIT CORPORATION	62300	Statewide	1,127,405	0.7306151938%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	8,737	0.0056618018%
ANDOVER TOWNSHIP	63200	Sussex	57,744	0.0374209548%
BYRAM TOWNSHIP	55900	Sussex	76,941	0.0498613975%
FRANKLIN BOROUGH	65400	Sussex	54,607	0.0353883203%

**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, 2020

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
HAMBURG BOROUGH	66000	Sussex	\$ 26,664	0.0172794519%
HARDYSTON TOWNSHIP	66700	Sussex	87,802	0.0569001597%
HOPATCONG BOROUGH	47800	Sussex	116,305	0.0753714615%
NEWTON TOWN	23600	Sussex	115,984	0.0751634360%
OGDENSBURG BOROUGH	69500	Sussex	22,899	0.0148395386%
SPARTA TOWNSHIP	47500	Sussex	163,666	0.1060638125%
STANHOPE BOROUGH	72900	Sussex	33,933	0.0219902801%
SUSSEX COUNTY	71903	Sussex	411,363	0.2665836644%
VERNON TOWNSHIP	54600	Sussex	149,604	0.0969510613%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	120,889	0.0783420904%
CLARK TOWNSHIP	52600	Union	168,390	0.1091254749%
CRANFORD TOWNSHIP	25401	Union	235,321	0.1525001296%
CRANFORD TOWNSHIP	25402	Union	107,639	0.0697557582%
ELIZABETH CITY	21001	Union	1,421,200	0.9210089900%
ELIZABETH CITY	21002	Union	1,108,448	0.7183301436%
FANWOOD BOROUGH	31100	Union	83,061	0.0538276664%
GARWOOD BOROUGH	29700	Union	70,464	0.0456640090%
HILLSIDE TOWNSHIP	34301	Union	289,372	0.1875277172%
HILLSIDE TOWNSHIP	34302	Union	227,906	0.1476947769%
KENILWORTH BOROUGH	31000	Union	128,932	0.0835546324%
LINDEN CITY	35900	Union	1,072,184	0.6948292620%
MOUNTAINSIDE BOROUGH	39500	Union	99,729	0.0646295951%
NEW PROVIDENCE BOROUGH	50300	Union	124,041	0.0803846607%
PLAINFIELD CITY	20600	Union	863,821	0.5597996025%
RAHWAY CITY	34100	Union	534,482	0.3463714602%
ROSELLE BOROUGH	21800	Union	395,585	0.2563589078%
ROSELLE PARK BOROUGH	25000	Union	135,387	0.0877373408%
SCOTCH PLAINS TOWNSHIP	34500	Union	207,987	0.1347857398%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	305,332	0.1978703608%
SUMMIT CITY	28100	Union	402,569	0.2608848942%
UNION COUNTY	72000	Union	871,319	0.5646585728%
UNION COUNTY	72001	Union	247,775	0.1605704261%
UNION COUNTY	72003	Union	1,021,999	0.6623067522%
UNION TOWNSHIP (UNION)	32600	Union	1,129,433	0.7319294959%
WESTFIELD TOWN	20800	Union	386,118	0.2502240360%
WINFIELD TOWNSHIP	74100	Union	34,995	0.0226783575%
BELVIDERE TOWN	63500	Warren	22,740	0.0147364210%
BLAIRSTOWN TOWNSHIP	63600	Warren	29,850	0.0193444896%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	48,924	0.0317050878%
HACKETTSTOWN TOWN	56900	Warren	78,574	0.0509200538%
INDEPENDENCE TWP	60500	Warren	31,192	0.0202137389%
LOPATCONG TOWNSHIP	50900	Warren	65,840	0.0426673322%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	55,759	0.0361344013%
PHILLIPSBURG TOWN	38800	Warren	179,648	0.1164208675%
POHATCONG TOWNSHIP	51900	Warren	51,504	0.0333772582%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	298,625	0.1935242933%
WASHINGTON TWP (WARREN)	60700	Warren	121,372	0.0786554713%
Total			\$ 154,309,000	100.0000000000%

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for year ended June 30, 2020

<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	\$ 1,260,300	142,830
ATLANTIC CITY	30801	Atlantic	13,397,468	1,518,335
ATLANTIC CITY	30802	Atlantic	9,072,509	1,028,187
ATLANTIC COUNTY	70100	Atlantic	11,242,240	1,274,083
ATLANTIC COUNTY	70103	Atlantic	3,998,391	453,138
BRIGANTINE CITY	50201	Atlantic	1,823,035	206,604
BRIGANTINE CITY	50202	Atlantic	1,853,612	210,070
EGG HARBOR CITY	59900	Atlantic	584,790	66,274
EGG HARBOR TOWNSHIP	58200	Atlantic	4,562,957	517,120
GALLOWAY TOWNSHIP	53800	Atlantic	2,943,412	333,577
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	2,726,693	309,016
HAMMONTON TOWN	36500	Atlantic	1,417,828	160,682
LINWOOD CITY	54400	Atlantic	974,698	110,462
LONGPORT BOROUGH	38700	Atlantic	665,689	75,443
MARGATE CITY	32800	Atlantic	3,572,998	404,928
MULLICA TOWNSHIP	68900	Atlantic	562,473	63,745
NORTHFIELD CITY	45400	Atlantic	1,356,085	153,685
PLEASANTVILLE CITY	35100	Atlantic	4,829,819	547,363
SOMERS POINT CITY	33500	Atlantic	1,391,748	157,727
VENTNOR CITY	32100	Atlantic	4,313,402	488,838
ALLENDALE BOROUGH	52000	Bergen	1,093,075	123,878
ALPINE BOROUGH	46000	Bergen	1,010,887	114,564
BERGEN COUNTY	70200	Bergen	38,947,639	4,413,935
BERGENFIELD BOROUGH	29000	Bergen	3,523,876	399,361
BOGOTA BOROUGH	28900	Bergen	837,441	94,907
CARLSTADT BOROUGH	21700	Bergen	2,318,704	262,779
CLIFFSIDE PARK BOROUGH	25300	Bergen	2,611,420	295,952
CLOSTER BOROUGH	38400	Bergen	1,498,447	169,819
CRESSKILL BOROUGH	31200	Bergen	2,086,470	236,460
DEMAREST BOROUGH	37500	Bergen	993,822	112,630
DUMONT BOROUGH	27800	Bergen	2,489,153	282,096
EAST RUTHERFORD BOROUGH	22100	Bergen	3,168,471	359,083
EDGEWATER BOROUGH	44300	Bergen	2,373,353	268,972
ELMWOOD PARK BOROUGH	33100	Bergen	3,335,400	378,001
EMERSON BOROUGH	43500	Bergen	1,279,763	145,036
ENGLEWOOD CITY	27201	Bergen	5,594,431	634,017
ENGLEWOOD CITY	27202	Bergen	3,046,255	345,232
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	1,953,239	221,361
FAIR LAWN BOROUGH	32300	Bergen	4,517,111	511,924
FAIRVIEW BOROUGH	26600	Bergen	2,050,708	232,407
FORT LEE BOROUGH	42900	Bergen	6,973,083	790,259
FRANKLIN LAKES BOROUGH	43900	Bergen	1,414,493	160,304
GARFIELD CITY	35800	Bergen	3,958,788	448,649
GLEN ROCK BOROUGH	26900	Bergen	1,510,181	171,149
HACKENSACK CITY	28000	Bergen	14,167,481	1,605,600
HARRINGTON PARK BOROUGH	44500	Bergen	848,611	96,173
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	2,343,710	265,613
HAWORTH BOROUGH	41500	Bergen	728,839	82,599
HILLSDALE BOROUGH	28800	Bergen	1,163,382	131,846
HO-HO-KUS BOROUGH	29900	Bergen	1,124,701	127,462
LEONIA BOROUGH	23100	Bergen	1,386,367	157,117

**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, 2020

<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	\$ 1,750,304	198,362
LODI BOROUGH	41100	Bergen	3,270,749	370,674
LYNDHURST TOWNSHIP	24800	Bergen	3,295,617	373,492
MAHWAH TOWNSHIP	30600	Bergen	4,026,975	456,377
MAYWOOD BOROUGH	37400	Bergen	1,773,937	201,040
MIDLAND PARK BOROUGH	54000	Bergen	1,110,905	125,899
MONTVALE BOROUGH	24300	Bergen	1,672,448	189,538
MOONACHIE BOROUGH	48000	Bergen	1,456,105	165,020
NEW MILFORD BOROUGH	27300	Bergen	2,100,964	238,102
NORTH ARLINGTON BOROUGH	34000	Bergen	1,977,644	224,126
NORTHVALE BOROUGH	48400	Bergen	1,059,902	120,119
NORWOOD BOROUGH	43700	Bergen	1,074,856	121,813
OAKLAND BOROUGH	49600	Bergen	1,796,201	203,563
OLD TAPPAN BOROUGH	48900	Bergen	973,452	110,321
ORADELL BOROUGH	23200	Bergen	1,566,862	177,572
PALISADES PARK BOROUGH	35000	Bergen	2,287,491	259,241
PARAMUS BOROUGH	27400	Bergen	7,489,128	848,743
PARK RIDGE BOROUGH	43200	Bergen	1,433,979	162,513
RAMSEY BOROUGH	36800	Bergen	2,472,041	280,156
RIDGEFIELD BOROUGH	27500	Bergen	2,143,407	242,912
RIDGEFIELD PARK VILLAGE	35200	Bergen	2,075,380	235,203
RIDGEWOOD VILLAGE	32000	Bergen	5,913,930	670,226
RIVER EDGE BOROUGH	20100	Bergen	1,568,409	177,748
RIVER VALE TOWNSHIP	48300	Bergen	1,447,699	164,068
ROCHELLE PARK TOWNSHIP	42800	Bergen	1,506,560	170,738
RUTHERFORD BOROUGH	31600	Bergen	2,795,853	316,854
SADDLE BROOK TOWNSHIP	24400	Bergen	2,468,072	279,707
SADDLE RIVER BOROUGH	50400	Bergen	1,396,598	158,276
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	1,235,329	140,000
TEANECK TOWNSHIP	21500	Bergen	11,602,444	1,314,905
TENAFLY BOROUGH	31400	Bergen	2,630,966	298,167
UPPER SADDLE RIVER BORO	48800	Bergen	1,409,300	159,716
WALDWICK BOROUGH	49001	Bergen	1,013,310	114,838
WALLINGTON BOROUGH	34600	Bergen	1,561,942	177,015
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	1,404,893	159,216
WESTWOOD BOROUGH	40200	Bergen	1,718,071	194,709
WOODCLIFF LAKE BOROUGH	47000	Bergen	1,226,681	139,020
WOOD-RIDGE BOROUGH	33300	Bergen	1,916,431	217,189
WYCKOFF TOWNSHIP	47200	Bergen	1,666,470	188,861
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	350,935	39,771
BORDENTOWN CITY	37900	Burlington	590,232	66,891
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	257,404	29,172
BORDENTOWN TWP	52200	Burlington	1,396,864	158,307
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	529,796	60,042
BURLINGTON CITY	41300	Burlington	1,688,876	191,400
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	7,241,269	820,653
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	2,075,028	235,163
BURLINGTON TOWNSHIP	54500	Burlington	2,526,123	286,285
CHESTERFIELD TOWNSHIP	76000	Burlington	451,356	51,152
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	155,196	17,588
CINNAMINSON TOWNSHIP	29200	Burlington	1,471,127	166,723

**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, 2020

<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>
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	\$ 726,127	82,292
DELANCO TOWNSHIP	45300	Burlington	680,078	77,073
DELTRAN TOWNSHIP	61700	Burlington	1,655,372	187,603
EASTAMPTON TOWNSHIP	59000	Burlington	753,260	85,367
EDGEWATER PARK TOWNSHIP	61800	Burlington	653,460	74,057
EVESHAM TOWNSHIP	55200	Burlington	6,394,606	724,701
FLORENCE TOWNSHIP	36300	Burlington	1,597,120	181,002
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	202,215	22,917
LUMBERTON TOWNSHIP	61400	Burlington	932,070	105,631
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	641,078	72,653
MAPLE SHADE TOWNSHIP	29300	Burlington	1,833,218	207,759
MEDFORD LAKES BOROUGH	62900	Burlington	391,776	44,400
MEDFORD TOWNSHIP	49500	Burlington	2,353,886	266,766
MOORESTOWN TOWNSHIP	39600	Burlington	1,996,156	226,224
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	61,994	7,026
MOUNT HOLLY TOWNSHIP	39800	Burlington	1,107,094	125,467
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	2,373,750	269,017
MOUNT LAUREL TOWNSHIP	49900	Burlington	3,868,205	438,384
NEW HANOVER TOWNSHIP	69200	Burlington	74,548	8,449
NORTH HANOVER TOWNSHIP	69300	Burlington	303,934	34,445
PALMYRA BOROUGH	38300	Burlington	781,711	88,591
PEMBERTON BOROUGH	69700	Burlington	188,433	21,355
PEMBERTON TOWNSHIP	62800	Burlington	2,150,614	243,729
RIVERSIDE TOWNSHIP	25100	Burlington	787,997	89,304
RIVERTON BOROUGH	37100	Burlington	252,769	28,646
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	409,041	46,357
WESTAMPTON TOWNSHIP	62200	Burlington	1,676,968	190,051
WILLINGBORO TOWNSHIP	49100	Burlington	4,976,123	563,944
AUDUBON BOROUGH	23400	Camden	905,491	102,619
BARRINGTON BOROUGH	48100	Camden	744,698	84,397
BELLMAWR BOROUGH	37300	Camden	1,207,609	136,858
BERLIN BOROUGH	52800	Camden	845,237	95,791
BERLIN TOWNSHIP	52300	Camden	841,440	95,360
BROOKLAWN BOROUGH	47300	Camden	263,746	29,890
CAMDEN CITY	21202	Camden	9,670,045	1,095,906
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	18,767,702	2,126,943
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	5,130,054	581,389
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	42,682	4,837
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	12,650,587	1,433,691
CHERRY HILL FIRE DIST 13	75800	Camden	5,185,623	587,687
CHERRY HILL TOWNSHIP	33000	Camden	7,891,811	894,379
CHESILHURST BOROUGH	59800	Camden	329,481	37,340
CLEMENTON BOROUGH	64400	Camden	479,116	54,298
COLLINGSWOOD BOROUGH	25801	Camden	1,077,125	122,071
COLLINGSWOOD BOROUGH	25802	Camden	732,329	82,995
GIBBSBORO BOROUGH	65600	Camden	173,911	19,709
GLOUCESTER CITY	32200	Camden	2,587,792	293,274
GLOUCESTER TOWNSHIP	48600	Camden	7,740,342	877,213
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	306,625	34,750
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	270,351	30,639
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	236,474	26,800

**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, 2020

<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>
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	\$ 166,417	18,860
HADDON HEIGHTS BOROUGH	40500	Camden	819,046	92,822
HADDON TOWNSHIP	22200	Camden	1,405,333	159,266
HADDON TWP FIRE DISTRICT 1	85102	Camden	71,258	8,076
HADDONFIELD BOROUGH	38600	Camden	1,104,278	125,148
HI-NELLA BOROUGH	77100	Camden	42,913	4,863
LAUREL SPRINGS BOROUGH	67800	Camden	337,497	38,249
LAWNSIDE BOROUGH	68000	Camden	266,463	30,198
LINDENWOLD BOROUGH	55300	Camden	2,156,570	244,404
MAGNOLIA BOROUGH	60800	Camden	551,195	62,467
MERCHANTVILLE BOROUGH	38900	Camden	660,004	74,798
MOUNT EPHRAIM BOROUGH	37200	Camden	582,044	65,963
OAKLYN BOROUGH	33600	Camden	553,295	62,705
PENNSAUKEN TOWNSHIP	20900	Camden	5,117,350	579,949
PINE HILL BOROUGH	55100	Camden	1,062,544	120,418
PINE HILL FIRE DISTRICT 1	77200	Camden	63,827	7,233
RUNNEMEDE BOROUGH	38500	Camden	908,394	102,948
SOMERDALE BOROUGH	61000	Camden	706,987	80,123
STRATFORD BOROUGH	61500	Camden	758,001	85,904
VOORHEES TOWNSHIP	53100	Camden	4,325,845	490,248
WATERFORD TOWNSHIP	53200	Camden	1,107,999	125,569
WINSLOW TOWNSHIP	53500	Camden	4,516,642	511,871
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	1,002,960	113,665
WOODLYNNE BOROUGH	51400	Camden	158,661	17,981
AVALON BOROUGH	57400	Cape May	881,697	99,923
CAPE MAY CITY	44400	Cape May	1,736,847	196,837
CAPE MAY COUNTY	70500	Cape May	6,769,611	767,200
LOWER TOWNSHIP	57600	Cape May	2,327,658	263,793
MIDDLE TOWNSHIP	57900	Cape May	2,635,272	298,655
NORTH WILDWOOD CITY	26000	Cape May	1,815,784	205,783
OCEAN CITY	20700	Cape May	7,185,917	814,380
SEA ISLE CITY	57700	Cape May	1,253,608	142,071
STONE HARBOR BOROUGH	57500	Cape May	641,904	72,747
WEST WILDWOOD BOROUGH	59200	Cape May	141,335	16,018
WILDWOOD CITY	34900	Cape May	3,244,756	367,728
WILDWOOD CREST BOROUGH	53700	Cape May	933,966	105,846
BRIDGETON CITY	36200	Cumberland	3,753,626	425,398
CUMBERLAND COUNTY	70600	Cumberland	5,966,405	676,173
CUMBERLAND COUNTY	70603	Cumberland	1,720,346	194,967
MILLVILLE CITY	22600	Cumberland	3,583,459	406,113
VINELAND CITY	26500	Cumberland	8,340,530	945,232
BELLEVILLE TOWNSHIP	35400	Essex	10,257,163	1,162,444
BLOOMFIELD TOWNSHIP	32700	Essex	12,247,758	1,388,038
CALDWELL BOROUGH	40800	Essex	1,425,200	161,518
CEDAR GROVE TOWNSHIP	28700	Essex	2,149,792	243,636
EAST ORANGE CITY	23800	Essex	18,569,061	2,104,431
ESSEX COUNTY	70700	Essex	53,089,051	6,016,581
ESSEX COUNTY COLLEGE	62700	Essex	275,548	31,228
ESSEX FELS BOROUGH	27900	Essex	898,249	101,798
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	2,252,074	255,227
GLEN RIDGE BOROUGH	25500	Essex	1,299,005	147,216

**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, 2020

<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>
IRVINGTON TOWNSHIP	29100	Essex	\$ 15,350,366	1,739,657
LIVINGSTON TOWNSHIP	36000	Essex	5,084,044	576,175
MAPLEWOOD TOWNSHIP	23900	Essex	6,257,796	709,196
MILLBURN TOWNSHIP	26300	Essex	6,406,803	726,083
MONTCLAIR TOWNSHIP	28300	Essex	12,230,402	1,386,071
NEWARK CITY	21101	Essex	59,827,932	6,780,302
NEWARK CITY	21102	Essex	37,394,227	4,237,887
NORTH CALDWELL BOROUGH	38000	Essex	1,048,485	118,825
NUTLEY TOWNSHIP	32500	Essex	6,435,108	729,291
ORANGE CITY	24900	Essex	10,478,953	1,187,580
ROSELAND BOROUGH	43600	Essex	1,716,461	194,527
SOUTH ORANGE VILLAGE	35600	Essex	4,567,346	517,617
VERONA TOWNSHIP	34200	Essex	2,124,116	240,726
WEST CALDWELL TOWNSHIP	36100	Essex	1,744,738	197,731
WEST ORANGE TOWNSHIP	24700	Essex	10,976,006	1,243,911
CLAYTON BOROUGH	64300	Gloucester	660,950	74,905
DEPTFORD TOWNSHIP	63000	Gloucester	3,180,898	360,491
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	671,379	76,087
EAST GREENWICH TOWNSHIP	59300	Gloucester	802,043	90,896
ELK TOWNSHIP	60900	Gloucester	486,546	55,140
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,484,046	168,187
GLASSBORO BOROUGH	45201	Gloucester	2,550,838	289,086
GLASSBORO BOROUGH	45202	Gloucester	324,523	36,778
GLOUCESTER COUNTY	70800	Gloucester	6,110,221	692,471
GLOUCESTER COUNTY	70803	Gloucester	2,196,082	248,882
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	903,603	102,405
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	1,110,210	125,820
LOGAN TOWNSHIP	57000	Gloucester	1,016,434	115,192
MANTUA TOWNSHIP	68400	Gloucester	1,659,974	188,125
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	3,529,753	400,027
PAULSBORO BOROUGH	39100	Gloucester	833,777	94,492
PITMAN BOROUGH	41200	Gloucester	835,477	94,685
SOUTH HARRISON TOWNSHIP	72600	Gloucester	185,580	21,032
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	4,210,123	477,133
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	1,115,057	126,369
WEST DEPTFORD TOWNSHIP	47900	Gloucester	2,251,957	255,214
WESTVILLE BOROUGH	22700	Gloucester	509,145	57,701
WOODBURY CITY	24000	Gloucester	1,574,410	178,428
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	331,620	37,583
WOOLWICH TOWNSHIP	74200	Gloucester	1,207,212	136,813
BAYONNE CITY	20300	Hudson	23,399,169	2,651,827
EAST NEWARK BOROUGH	34700	Hudson	350,509	39,723
GUTTENBERG TOWN	25600	Hudson	1,199,505	135,940
HARRISON TOWN (HUDSON)	31800	Hudson	4,600,929	521,423
HOBOKEN CITY	23301	Hudson	8,665,416	982,051
HOBOKEN CITY	23302	Hudson	8,330,216	944,063
HUDSON COUNTY	70900	Hudson	26,964,203	3,055,853
HUDSON COUNTY	70903	Hudson	4,781,124	541,845
JERSEY CITY	38101	Hudson	49,567,595	5,617,495
JERSEY CITY FIRE DEPT.	38102	Hudson	35,492,937	4,022,414
KEARNY TOWN	31900	Hudson	11,856,797	1,343,731

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

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As of and for year ended June 30, 2020

<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>
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	\$ 45,836	5,195
NORTH BERGEN TOWNSHIP	23701	Hudson	6,365,193	721,367
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	17,333,969	1,964,458
SECAUCUS TOWN	24600	Hudson	4,335,224	491,311
UNION CITY	22400	Hudson	11,217,381	1,271,266
WEEHAWKEN TOWNSHIP	27700	Hudson	3,296,053	373,542
WEST NEW YORK TOWN	23000	Hudson	7,273,696	824,328
CLINTON TOWN	64500	Hunterdon	561,726	63,660
CLINTON TOWNSHIP	64600	Hunterdon	1,294,873	146,748
DELAWARE TOWNSHIP	64800	Hunterdon	369,242	41,846
FLEMINGTON BOROUGH	65300	Hunterdon	816,946	92,584
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	278,519	31,565
FRENCHTOWN BOROUGH	65500	Hunterdon	27,313	3,095
HIGH BRIDGE BOROUGH	67000	Hunterdon	421,852	47,808
HOLLAND TOWNSHIP	67100	Hunterdon	284,902	32,288
HUNTERDON COUNTY	71000	Hunterdon	1,121,959	127,152
HUNTERDON COUNTY	71003	Hunterdon	796,378	90,254
LAMBERTVILLE CITY	67700	Hunterdon	393,092	44,549
LEBANON TOWNSHIP	54300	Hunterdon	507,251	57,487
RARITAN TOWNSHIP	61200	Hunterdon	1,875,167	212,513
READINGTON TOWNSHIP	72400	Hunterdon	1,517,776	172,009
TEWKSBURY TOWNSHIP	73300	Hunterdon	469,123	53,166
WEST AMWELL TOWNSHIP	74000	Hunterdon	284,139	32,201
EAST WINDSOR TOWNSHIP	50800	Mercer	2,495,809	282,850
EWING TOWNSHIP	43100	Mercer	5,515,128	625,029
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	11,078,234	1,255,496
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	933,319	105,773
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	1,085,960	123,072
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	826,219	93,635
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	484,670	54,928
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	755,036	85,568
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	991,989	112,422
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	483,395	54,783
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	908,166	102,922
HIGHTSTOWN BOROUGH	24100	Mercer	680,055	77,071
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,763,548	199,863
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	578,924	65,609
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	3,625,071	410,829
MERCER COUNTY	71100	Mercer	14,801,232	1,677,423
MERCER COUNTY	71103	Mercer	3,137,307	355,551
PENNINGTON BOROUGH	69800	Mercer	182,010	20,627
PRINCETON	86001	Mercer	3,722,901	421,916
ROBBINSVILLE TOWNSHIP	73700	Mercer	2,453,987	278,110
TRENTON CITY	33401	Mercer	14,667,525	1,662,270
TRENTON CITY	33402	Mercer	12,003,995	1,360,412
WEST WINDSOR TOWNSHIP	49700	Mercer	3,734,190	423,196
CARTERET BOROUGH	21400	Middlesex	4,820,115	546,264
CRANBURY TOWNSHIP	64700	Middlesex	1,123,057	127,276
DUNELLEN BOROUGH	26100	Middlesex	867,308	98,292
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	6,248,047	708,091
EDISON TOWNSHIP	31701	Middlesex	13,209,683	1,497,053

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

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<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>
EDISON TOWNSHIP	31702	Middlesex	\$ 8,577,561	972,095
HIGHLAND PARK BOROUGH	21900	Middlesex	1,507,092	170,799
JAMESBURG BOROUGH	53600	Middlesex	894,515	101,375
METUCHEN BOROUGH	22800	Middlesex	1,670,042	189,266
MIDDLESEX BOROUGH	36900	Middlesex	1,912,663	216,762
MIDDLESEX COUNTY	71200	Middlesex	19,107,818	2,165,489
MIDDLESEX COUNTY	71203	Middlesex	3,016,359	341,844
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	573,891	65,039
MILLTOWN BOROUGH	58500	Middlesex	992,416	112,471
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	4,594,930	520,743
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	89,828	10,180
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	892,458	101,142
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	1,184,936	134,289
NEW BRUNSWICK CITY	33700	Middlesex	16,412,093	1,859,982
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	6,449,544	730,927
OLD BRIDGE TOWNSHIP	47100	Middlesex	5,948,484	674,142
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	189,289	21,452
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	63,746	7,224
PERTH AMBOY CITY	24500	Middlesex	9,485,522	1,074,994
PISCATAWAY TOWNSHIP	37700	Middlesex	5,234,756	593,255
PLAINSBORO TOWNSHIP	56200	Middlesex	2,304,344	261,151
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	129,862	14,717
SAYREVILLE BOROUGH	40700	Middlesex	5,468,836	619,783
SOUTH AMBOY CITY	27600	Middlesex	1,719,814	194,907
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	5,398,998	611,868
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	3,842,906	435,516
SOUTH RIVER BOROUGH	39400	Middlesex	2,036,969	230,850
SPOTSWOOD BOROUGH	51500	Middlesex	1,224,173	138,736
WOODBRIIDGE TOWNSHIP	32400	Middlesex	13,021,801	1,475,761
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	1,759,910	199,451
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	439,310	49,787
WOODBRIIDGE TWP FIRE DISTRICT 7	45900	Middlesex	385,756	43,718
ABERDEEN TOWNSHIP	46400	Monmouth	2,380,743	269,810
ALLENHURST BOROUGH	43300	Monmouth	443,613	50,275
ALLENTOWN BOROUGH	63100	Monmouth	189,592	21,486
ASBURY PARK CITY	33200	Monmouth	7,877,348	892,740
ATLANTIC HIGHLANDS	30500	Monmouth	839,315	95,120
AVON BY THE SEA	22300	Monmouth	618,375	70,080
BELMAR BOROUGH	39300	Monmouth	1,417,357	160,629
BRADLEY BEACH BOROUGH	40900	Monmouth	1,116,539	126,537
BRIELLE BOROUGH	50000	Monmouth	966,561	109,540
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	615,469	69,751
COLTS NECK TOWNSHIP	62000	Monmouth	1,107,031	125,460
DEAL BOROUGH	27100	Monmouth	1,244,179	141,003
EATONTOWN BOROUGH	30300	Monmouth	2,715,645	307,764
ENGLISHTOWN BOROUGH	44800	Monmouth	258,670	29,315
FAIR HAVEN BOROUGH	42100	Monmouth	781,736	88,594
FREEHOLD BOROUGH	22000	Monmouth	1,779,464	201,667
FREEHOLD TOWNSHIP	56100	Monmouth	4,279,401	484,984
HAZLET TOWNSHIP	50500	Monmouth	2,304,852	261,209
HIGHLANDS BOROUGH	41800	Monmouth	736,082	83,420

**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, 2020

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
HOLMDEL TOWNSHIP	58400	Monmouth	\$ 2,858,996	324,010
HOWELL TOWNSHIP	56000	Monmouth	6,282,789	712,028
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	27,925	3,165
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	36,241	4,107
KEANSBURG BOROUGH	26700	Monmouth	2,356,525	267,065
KEYPORT BOROUGH	39000	Monmouth	1,043,021	118,206
LITTLE SILVER BOROUGH	40100	Monmouth	952,607	107,959
LONG BRANCH CITY	39900	Monmouth	6,630,917	751,482
MANALAPAN TOWNSHIP	51000	Monmouth	3,917,690	443,992
MANASQUAN BOROUGH	26400	Monmouth	1,055,897	119,665
MARLBORO TOWNSHIP	56300	Monmouth	4,279,132	484,954
MATAWAN BOROUGH	28600	Monmouth	1,444,087	163,658
MIDDLETOWN TOWNSHIP	37000	Monmouth	7,099,943	804,636
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	336,408	38,125
MONMOUTH BEACH BOROUGH	58000	Monmouth	579,547	65,680
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	27,928,660	3,165,155
NEPTUNE CITY BOROUGH	30200	Monmouth	994,718	112,731
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	181,576	20,578
NEPTUNE TOWNSHIP	20200	Monmouth	5,113,870	579,555
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	73,658	8,348
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	3,833,274	434,425
OCEANPORT BOROUGH	41400	Monmouth	810,566	91,861
RED BANK BOROUGH	23500	Monmouth	2,494,493	282,701
RUMSON BOROUGH	37600	Monmouth	1,098,605	124,505
SEA BRIGHT BORO	25900	Monmouth	639,466	72,471
SEA GIRT BOROUGH	37800	Monmouth	624,435	70,767
SHREWSBURY BOROUGH	44700	Monmouth	941,250	106,672
SPRING LAKE BOROUGH	35700	Monmouth	784,860	88,948
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	814,467	92,303
TINTON FALLS BOROUGH	50100	Monmouth	2,913,616	330,200
UNION BEACH BOROUGH	73500	Monmouth	926,870	105,042
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	141,617	16,049
WALL TOWNSHIP	51600	Monmouth	4,447,364	504,020
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	54,254	6,149
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	60,264	6,830
WEST LONG BRANCH BOROUGH	46600	Monmouth	1,324,310	150,084
BOONTON TOWN	31500	Morris	1,298,657	147,177
BOONTON TOWNSHIP	57200	Morris	761,397	86,289
BUTLER BOROUGH	61300	Morris	985,071	111,638
CHATHAM BOROUGH	38200	Morris	1,425,728	161,578
CHATHAM TOWNSHIP	46500	Morris	1,235,762	140,049
CHESTER TOWNSHIP	52900	Morris	1,226,665	139,018
DENVILLE TOWNSHIP	30000	Morris	1,885,702	213,707
DOVER TOWN	35500	Morris	2,923,891	331,365
EAST HANOVER TOWNSHIP	31300	Morris	2,475,469	280,545
FLORHAM PARK BOROUGH	30100	Morris	2,192,408	248,466
HANOVER TOWNSHIP	29600	Morris	1,992,575	225,818
HANOVER TWP FIRE DISTRICT 2	66500	Morris	195,717	22,181
HANOVER TWP FIRE DISTRICT 3	66600	Morris	190,357	21,573
HARDING TOWNSHIP	52400	Morris	741,114	83,990
JEFFERSON TOWNSHIP	51100	Morris	2,186,664	247,815

**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, 2020

<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>
KINNELON BOROUGH	58300	Morris	\$ 1,063,226	120,495
LINCOLN PARK BOROUGH	56800	Morris	1,514,896	171,683
LONG HILL TOWNSHIP	57800	Morris	1,342,965	152,198
MADISON BOROUGH	30900	Morris	2,374,260	269,075
MENDHAM BOROUGH	53400	Morris	758,175	85,924
MENDHAM TOWNSHIP	53300	Morris	831,426	94,225
MONTVILLE TOWNSHIP	39700	Morris	2,561,854	290,335
MORRIS COUNTY	71400	Morris	9,406,168	1,066,001
MORRIS COUNTY	71403	Morris	3,395,439	384,805
MORRIS COUNTY_PARK COMMISSION	71404	Morris	1,166,473	132,196
MORRIS PLAINS BOROUGH	52500	Morris	1,008,150	114,254
MORRIS TOWNSHIP	51700	Morris	3,307,175	374,802
MORRISTOWN TOWN	32900	Morris	5,191,220	588,321
MOUNT ARLINGTON BOROUGH	68800	Morris	918,013	104,038
MOUNT OLIVE TOWNSHIP	47700	Morris	3,269,315	370,511
MOUNTAIN LAKES BOROUGH	42700	Morris	896,674	101,620
NETCONG BOROUGH	69100	Morris	481,398	54,557
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	7,534,256	853,857
PEQUANNOCK TOWNSHIP	46200	Morris	2,178,234	246,859
RANDOLPH TOWNSHIP	45500	Morris	2,059,046	233,352
RIVERDALE BOROUGH	72500	Morris	1,066,405	120,856
ROCKAWAY BOROUGH	39200	Morris	948,092	107,447
ROCKAWAY TOWNSHIP	41700	Morris	3,211,512	363,961
ROXBURY TOWNSHIP	46800	Morris	2,736,119	310,084
WASHINGTON TWP (MORRIS)	58100	Morris	1,805,844	204,656
WHARTON BOROUGH	42500	Morris	1,162,177	131,710
BARNEGAT TOWNSHIP	63300	Ocean	3,687,431	417,897
BAY HEAD BOROUGH	55600	Ocean	526,296	59,645
BEACH HAVEN BOROUGH	62100	Ocean	747,800	84,748
BEACHWOOD BOROUGH	63400	Ocean	1,162,809	131,781
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	3,868,234	438,387
BRICK TOWNSHIP	55500	Ocean	9,904,990	1,122,532
HARVEY CEDARS BOROUGH	66800	Ocean	505,318	57,268
ISLAND HEIGHTS BOROUGH	67400	Ocean	176,413	19,993
JACKSON BD FIRE DISTRICT 2	67500	Ocean	296,716	33,627
JACKSON TOWNSHIP	49800	Ocean	5,782,580	655,340
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	571,091	64,722
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	263,387	29,850
LACEY TOWNSHIP	51800	Ocean	3,060,288	346,822
LAKEHURST BOROUGH	52700	Ocean	298,506	33,830
LAKEWOOD TOWNSHIP	33800	Ocean	9,016,797	1,021,873
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	756,010	85,679
LAVALLETTE BOROUGH	67900	Ocean	711,024	80,580
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	2,802,242	317,578
LONG BEACH TOWNSHIP	55000	Ocean	2,428,340	275,204
MANCHESTER TOWNSHIP	54800	Ocean	4,601,020	521,434
MANTOLOKING BOROUGH	47400	Ocean	602,868	68,323
OCEAN COUNTY	71500	Ocean	16,230,540	1,839,407
OCEAN COUNTY	71503	Ocean	3,550,257	402,351
OCEAN GATE BOROUGH	69400	Ocean	320,102	36,277
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	1,304,469	147,836

**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, 2020

<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>
PINE BEACH BOROUGH	69900	Ocean	\$ 246,598	27,947
PLUMSTED FIRE DISTRICT 1	85402	Ocean	391,434	44,361
PLUMSTED TOWNSHIP	72300	Ocean	416,492	47,201
POINT PLEASANT BEACH BOROUGH	46700	Ocean	1,479,960	167,724
POINT PLEASANT BOROUGH	54200	Ocean	2,289,114	259,425
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,419,005	160,816
SEASIDE PARK BOROUGH	55400	Ocean	694,720	78,733
SHIP BOTTOM BOROUGH	61600	Ocean	678,301	76,872
SOUTH TOMS RIVER BOROUGH	72700	Ocean	423,234	47,965
STAFFORD TOWNSHIP	56400	Ocean	3,875,525	439,213
SURF CITY BOROUGH	73100	Ocean	558,630	63,309
TOMS RIVER TOWNSHIP	48700	Ocean	11,684,765	1,324,234
TUCKERTON BOROUGH	73400	Ocean	501,778	56,867
BLOOMINGDALE BOROUGH	55700	Passaic	1,109,463	125,735
BOROUGH OF WOODLAND PARK	43000	Passaic	1,647,077	186,663
CLIFTON CITY	34800	Passaic	16,389,940	1,857,472
HALEDON BOROUGH	42000	Passaic	1,059,315	120,052
HAWTHORNE BOROUGH	28200	Passaic	2,052,650	232,627
LITTLE FALLS TWP	41600	Passaic	1,823,406	206,647
NORTH HALEDON BOROUGH	41900	Passaic	1,576,029	178,611
PASSAIC CITY	22501	Passaic	9,558,119	1,083,222
PASSAIC CITY	22502	Passaic	5,955,486	674,935
PASSAIC COUNTY	71600	Passaic	27,026,585	3,062,922
PASSAIC COUNTY	71603	Passaic	4,315,977	489,130
PATERSON CITY	30701	Passaic	21,786,115	2,469,020
PATERSON CITY	30702	Passaic	19,960,958	2,262,175
POMPTON LAKES BOROUGH	40300	Passaic	1,170,122	132,610
PROSPECT PARK BOROUGH	43800	Passaic	1,229,101	139,294
RINGWOOD BOROUGH	44900	Passaic	1,503,367	170,377
TOTOWA BOROUGH	40000	Passaic	1,858,299	210,601
WANAQUE BOROUGH	40400	Passaic	1,583,484	179,456
WAYNE TOWNSHIP	29400	Passaic	8,881,387	1,006,527
WEST MILFORD TOWNSHIP	24200	Passaic	2,942,590	333,484
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	762,192	86,379
CARNEYS POINT TOWNSHIP	25700	Salem	954,991	108,229
ELMER BOROUGH	65100	Salem	25,554	2,896
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	607,222	68,816
PENNS GROVE BOROUGH	28500	Salem	636,251	72,106
PENNSVILLE TOWNSHIP	26800	Salem	1,149,426	130,264
SALEM CITY	20400	Salem	750,055	85,004
SALEM COUNTY	71700	Salem	6,344,748	719,050
SALEM COUNTY	71703	Salem	1,127,302	127,757
WOODSTOWN BOROUGH	48500	Salem	465,794	52,788
BEDMINSTER TOWNSHIP	42300	Somerset	944,504	107,041
BERNARDS TOWNSHIP	53000	Somerset	2,420,032	274,262
BERNARDSVILLE BORO	42200	Somerset	1,123,689	127,348
BOUND BROOK BOROUGH	43400	Somerset	1,575,832	178,589
BRANCHBURG TOWNSHIP	55800	Somerset	1,445,846	163,858
BRIDGEWATER TWP	59700	Somerset	4,400,270	498,683
FAR HILLS BOROUGH	65200	Somerset	286,483	32,467
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	6,569,852	744,561

**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, 2020

<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>
GREEN BROOK TOWNSHIP	61900	Somerset	\$ 1,304,383	147,826
HILLSBOROUGH TOWNSHIP	51200	Somerset	3,560,043	403,460
MANVILLE BOROUGH	41000	Somerset	1,530,274	173,426
MONTGOMERY TOWNSHIP	68700	Somerset	1,854,596	210,181
NORTH PLAINFIELD BOROUGH	21300	Somerset	4,988,020	565,292
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	393,076	44,547
RARITAN BOROUGH	46100	Somerset	1,042,472	118,143
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	7,005,050	793,882
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	3,690,980	418,299
SOMERVILLE BOROUGH	21600	Somerset	2,075,443	235,210
SOUTH BOUND BROOK BOROUGH	48200	Somerset	737,152	83,541
WARREN TOWNSHIP	51300	Somerset	2,011,121	227,920
WATCHUNG BOROUGH	29800	Somerset	1,793,968	203,310
NJ TRANSIT CORPORATION	62300	Statewide	14,651,244	1,660,425
WATERFRONT COMM OF NY HARBOR	60600	Statewide	113,538	12,867
ANDOVER TOWNSHIP	63200	Sussex	750,414	85,044
BYRAM TOWNSHIP	55900	Sussex	999,885	113,317
FRANKLIN BOROUGH	65400	Sussex	709,653	80,425
HAMBURG BOROUGH	66000	Sussex	346,510	39,270
HARDYSTON TOWNSHIP	66700	Sussex	1,141,036	129,314
HOPATCONG BOROUGH	47800	Sussex	1,511,446	171,292
NEWTON TOWN	23600	Sussex	1,507,275	170,819
OGDENSBURG BOROUGH	69500	Sussex	297,582	33,725
SPARTA TOWNSHIP	47500	Sussex	2,126,929	241,045
STANHOPE BOROUGH	72900	Sussex	440,978	49,976
SUSSEX COUNTY	71903	Sussex	5,345,882	605,849
VERNON TOWNSHIP	54600	Sussex	1,944,189	220,335
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,571,017	178,043
CLARK TOWNSHIP	52600	Union	2,188,326	248,003
CRANFORD TOWNSHIP	25401	Union	3,058,131	346,578
CRANFORD TOWNSHIP	25402	Union	1,398,833	158,530
ELIZABETH CITY	21001	Union	18,469,268	2,093,122
ELIZABETH CITY	21002	Union	14,404,889	1,632,506
FANWOOD BOROUGH	31100	Union	1,079,422	122,331
GARWOOD BOROUGH	29700	Union	915,714	103,778
HILLSIDE TOWNSHIP	34301	Union	3,760,549	426,183
HILLSIDE TOWNSHIP	34302	Union	2,961,767	335,657
KENILWORTH BOROUGH	31000	Union	1,675,546	189,890
LINDEN CITY	35900	Union	13,933,618	1,579,097
MOUNTAINSIDE BOROUGH	39500	Union	1,296,037	146,880
NEW PROVIDENCE BOROUGH	50300	Union	1,611,978	182,685
PLAINFIELD CITY	20600	Union	11,225,828	1,272,223
RAHWAY CITY	34100	Union	6,945,890	787,178
ROSELLE BOROUGH	21800	Union	5,140,842	582,611
ROSELLE PARK BOROUGH	25000	Union	1,759,423	199,395
SCOTCH PLAINS TOWNSHIP	34500	Union	2,702,899	306,319
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	3,967,953	449,688
SUMMIT CITY	28100	Union	5,231,603	592,897
UNION COUNTY	72000	Union	11,323,267	1,283,266
UNION COUNTY	72001	Union	3,219,967	364,919
UNION COUNTY	72003	Union	13,281,435	1,505,185

**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, 2020

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
UNION TOWNSHIP (UNION)	32600	Union	\$ 14,677,600	1,663,412
WESTFIELD TOWN	20800	Union	5,017,817	568,669
WINFIELD TOWNSHIP	74100	Union	454,776	51,540
BELVIDERE TOWN	63500	Warren	295,514	33,491
BLAIRSTOWN TOWNSHIP	63600	Warren	387,921	43,963
GREENWICH TOWNSHIP (WARREN)	65900	Warren	635,792	72,054
HACKETTSTOWN TOWN	56900	Warren	1,021,115	115,723
INDEPENDENCE TWP	60500	Warren	405,352	45,939
LOPATCONG TOWNSHIP	50900	Warren	855,621	96,967
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	724,614	82,120
PHILLIPSBURG TOWN	38800	Warren	2,334,622	264,583
POHATCONG TOWNSHIP	51900	Warren	669,324	75,854
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	3,880,800	439,811
WASHINGTON TWP (WARREN)	60700	Warren	1,577,302	178,756
Total			\$ <u>2,005,329,818</u>	<u>227,263,993</u>

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

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

Note to Supplemental Schedules (Unaudited)

June 30, 2020

(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.