



**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, 2022

(With Independent Auditors' Report Thereon)

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

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KPMG LLP
New Jersey Headquarters
51 John F. Kennedy Parkway
Short Hills, NJ 07078-2702

Independent Auditors' Report

The Treasurer
State of New Jersey:

Opinions

We have audited the 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, 2022, 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 (benefit) (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, 2022, and the related notes.

In our opinion, the accompanying 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 (benefit) 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, 2022, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the State of New Jersey Police and Firemen's Retirement System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles, and for 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' Responsibilities for the Audit of the Schedules

Our objectives are 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, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of pension amounts by employer and nonemployer and related disclosures.
- Obtain an understanding of internal control relevant to the audit 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 State of New Jersey Police and Firemen's Retirement System 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate 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 are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS, 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, 2022, and our report thereon, dated March 29, 2023, expressed an unmodified opinion on those financial statements.

Other Information

The supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and 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
July 25, 2023

**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, 2022

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
State Group:				
Employer:				
STATE OF NEW JERSEY	NJ		\$ 381,171,021	95.31964349%
KEAN UNIVERSITY	412		675,636	0.16895666%
MONTCLAIR STATE UNIVERSITY	414		2,246,660	0.56182348%
NEW JERSEY INSTITUTE OF TECHNOLOGY	62400		1,836,789	0.45932682%
STOCKTON UNIVERSITY	421		1,078,059	0.26959080%
ROWAN UNIVERSITY	410		1,747,932	0.43710630%
RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY	498		7,833,538	1.95893709%
THE COLLEGE OF NEW JERSEY	415		675,086	0.16881912%
WILLIAM PATERSON UNIVERSITY OF NEW JERSEY	413		1,434,060	0.35861616%
PALISADES INTERSTATE PARK COMM	91999	Special Location	1,188,385	0.29718008%
Total State Group			399,887,166	100.00000000%
Local Group:				
Nonemployer (State of New Jersey)			253,611,000	100.0000000000%
Employer:				
ABSECON CITY	56600	Atlantic	833,624	0.06409764%
ATLANTIC CITY	30801	Atlantic	8,425,515	0.64784079%
ATLANTIC CITY	30802	Atlantic	6,708,599	0.51582652%
ATLANTIC COUNTY	70100	Atlantic	7,010,975	0.53907632%
ATLANTIC COUNTY	70103	Atlantic	2,693,655	0.20711607%
BRIGANTINE CITY	50201	Atlantic	1,222,975	0.09403498%
BRIGANTINE CITY	50202	Atlantic	1,281,061	0.09850123%
BUENA BOROUGH	58900	Atlantic	—	0.00000000%
EGG HARBOR CITY	59900	Atlantic	343,968	0.02644782%
EGG HARBOR TOWNSHIP	58200	Atlantic	2,869,588	0.22064362%
GALLOWAY TOWNSHIP	53800	Atlantic	1,975,504	0.15189719%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	1,898,893	0.14600655%
HAMMONTON TOWN	36500	Atlantic	974,562	0.07493441%
LINWOOD CITY	54400	Atlantic	696,545	0.05355759%
LONGPORT BOROUGH	38700	Atlantic	440,064	0.03383667%
MARGATE CITY	32800	Atlantic	2,408,247	0.18517095%
MULLICA TOWNSHIP	68900	Atlantic	378,088	0.02907132%
NORTHFIELD CITY	45400	Atlantic	842,483	0.06477881%
PLEASANTVILLE CITY	35100	Atlantic	3,360,492	0.25838940%
SOMERS POINT CITY	33500	Atlantic	972,035	0.07474011%
VENTNOR CITY	32100	Atlantic	2,892,250	0.22238611%
ALLENDALE BOROUGH	52000	Bergen	774,536	0.05955434%
ALPINE BOROUGH	46000	Bergen	687,921	0.05289449%
BERGEN COUNTY	70200	Bergen	25,923,540	1.99327005%
BERGENFIELD BOROUGH	29000	Bergen	2,174,518	0.16719945%
BOGOTA BOROUGH	28900	Bergen	495,765	0.03811954%
CARLSTADT BOROUGH	21700	Bergen	1,407,636	0.10823362%
CLIFFSIDE PARK BOROUGH	25300	Bergen	1,722,331	0.13243063%
CLOSTER BOROUGH	38400	Bergen	1,030,206	0.07921290%
CRESSKILL BOROUGH	31200	Bergen	1,465,979	0.11271964%
DEMAREST BOROUGH	37500	Bergen	746,867	0.05742686%
DUMONT BOROUGH	27800	Bergen	1,459,175	0.11219648%
EAST RUTHERFORD BOROUGH	22100	Bergen	2,189,286	0.16833497%
EDGEWATER BOROUGH	44300	Bergen	1,483,363	0.11405630%

**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, 2022

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
ELMWOOD PARK BOROUGH	33100	Bergen	\$ 2,154,603	0.16566818%
EMERSON BOROUGH	43500	Bergen	918,864	0.07065177%
ENGLEWOOD CITY	27201	Bergen	3,741,551	0.28768916%
ENGLEWOOD CITY	27202	Bergen	1,983,390	0.15250355%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	1,290,337	0.09921446%
FAIR LAWN BOROUGH	32300	Bergen	3,062,305	0.23546170%
FAIRVIEW BOROUGH	26600	Bergen	1,415,369	0.10882822%
FORT LEE BOROUGH	42900	Bergen	4,727,844	0.36352558%
FRANKLIN LAKES BOROUGH	43900	Bergen	1,003,034	0.07712363%
GARFIELD CITY	35800	Bergen	2,655,341	0.20417010%
GLEN ROCK BOROUGH	26900	Bergen	1,007,634	0.07747733%
HACKENSACK CITY	28000	Bergen	9,608,991	0.73883868%
HARRINGTON PARK BOROUGH	44500	Bergen	599,463	0.04609292%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	1,482,271	0.11397234%
HAWORTH BOROUGH	41500	Bergen	525,449	0.04040196%
HILLSDALE BOROUGH	28800	Bergen	804,197	0.06183499%
HO-HO-KUS BOROUGH	29900	Bergen	865,970	0.06658474%
LEONIA BOROUGH	23100	Bergen	851,722	0.06548920%
LITTLE FERRY BOROUGH	29500	Bergen	1,035,554	0.07962411%
LODI BOROUGH	41100	Bergen	2,233,707	0.17175051%
LYNDHURST TOWNSHIP	24800	Bergen	2,168,480	0.16673519%
MAHWAH TOWNSHIP	30600	Bergen	2,485,685	0.19112519%
MAYWOOD BOROUGH	37400	Bergen	1,043,500	0.08023508%
MIDLAND PARK BOROUGH	54000	Bergen	823,845	0.06334573%
MONTVALE BOROUGH	24300	Bergen	1,217,146	0.09358678%
MOONACHIE BOROUGH	48000	Bergen	875,830	0.06734287%
NEW MILFORD BOROUGH	27300	Bergen	1,416,284	0.10889857%
NORTH ARLINGTON BOROUGH	34000	Bergen	1,365,213	0.10497170%
NORTHVALE BOROUGH	48400	Bergen	708,479	0.05447520%
NORWOOD BOROUGH	43700	Bergen	756,895	0.05819792%
OAKLAND BOROUGH	49600	Bergen	1,109,098	0.08527893%
OLD TAPPAN BOROUGH	48900	Bergen	567,015	0.04359798%
ORADELL BOROUGH	23200	Bergen	1,100,473	0.08461575%
PALISADES PARK BOROUGH	35000	Bergen	1,339,636	0.10300508%
PARAMUS BOROUGH	27400	Bergen	5,113,083	0.39314674%
PARK RIDGE BOROUGH	43200	Bergen	944,778	0.07264431%
RAMSEY BOROUGH	36800	Bergen	1,657,130	0.12741730%
RIDGEFIELD BOROUGH	27500	Bergen	1,377,873	0.10594514%
RIDGEFIELD PARK VILLAGE	35200	Bergen	1,393,604	0.10715470%
RIDGEWOOD VILLAGE	32000	Bergen	4,140,543	0.31836780%
RIVER EDGE BOROUGH	20100	Bergen	1,059,539	0.08146832%
RIVER VALE TOWNSHIP	48300	Bergen	977,029	0.07512410%
ROCHELLE PARK TOWNSHIP	42800	Bergen	927,230	0.07129504%
RUTHERFORD BOROUGH	31600	Bergen	2,065,267	0.15879910%
SADDLE BROOK TOWNSHIP	24400	Bergen	1,394,385	0.10721475%
SADDLE RIVER BOROUGH	50400	Bergen	911,370	0.07007556%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	899,200	0.06913980%
TEANECK TOWNSHIP	21500	Bergen	7,057,440	0.54264903%
TENAFLY BOROUGH	31400	Bergen	1,769,540	0.13606055%
UPPER SADDLE RIVER BORO	48800	Bergen	869,478	0.06685447%
WALDWICK BOROUGH	49001	Bergen	759,902	0.05842913%
WALLINGTON BOROUGH	34600	Bergen	1,071,240	0.08236802%

**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, 2022

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	\$ 1,016,442	0.07815458%
WESTWOOD BOROUGH	40200	Bergen	1,246,353	0.09583252%
WOODCLIFF LAKE BOROUGH	47000	Bergen	745,422	0.05731576%
WOOD-RIDGE BOROUGH	33300	Bergen	1,301,269	0.10005503%
WYCKOFF TOWNSHIP	47200	Bergen	1,044,336	0.08029936%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	178,858	0.01375245%
BORDENTOWN CITY	37900	Burlington	413,998	0.03183245%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	192,918	0.01483353%
BORDENTOWN TWP	52200	Burlington	810,641	0.06233047%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	365,252	0.02808435%
BURLINGTON CITY	41300	Burlington	1,167,843	0.08979586%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	4,346,653	0.33421567%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	1,461,565	0.11238024%
BURLINGTON TOWNSHIP	54500	Burlington	1,543,164	0.11865442%
CHESTERFIELD TOWNSHIP	76000	Burlington	335,165	0.02577095%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	110,338	0.00848393%
CINNAMINSON TOWNSHIP	29200	Burlington	861,291	0.06622497%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	491,673	0.03780491%
DELANCO TOWNSHIP	45300	Burlington	455,502	0.03502371%
DELRAN TOWNSHIP	61700	Burlington	1,080,158	0.08305373%
EASTAMPTON TOWNSHIP	59000	Burlington	563,825	0.04335270%
EDGEWATER PARK TOWNSHIP	61800	Burlington	523,032	0.04021611%
EVESHAM TOWNSHIP	55200	Burlington	4,464,451	0.34327320%
FLORENCE TOWNSHIP	36300	Burlington	1,082,596	0.08324118%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	186,458	0.01433682%
LUMBERTON TOWNSHIP	61400	Burlington	610,675	0.04695501%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	427,968	0.03290661%
MAPLE SHADE TOWNSHIP	29300	Burlington	1,227,729	0.09440051%
MEDFORD LAKES BOROUGH	62900	Burlington	300,245	0.02308594%
MEDFORD TOWNSHIP	49500	Burlington	1,488,027	0.11441492%
MOORESTOWN TOWNSHIP	39600	Burlington	1,211,269	0.09313490%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	42,081	0.00323562%
MOUNT HOLLY TOWNSHIP	39800	Burlington	700,385	0.05385285%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	1,766,588	0.13583357%
MOUNT LAUREL TOWNSHIP	49900	Burlington	2,533,293	0.19478578%
NEW HANOVER TOWNSHIP	69200	Burlington	68,185	0.00524277%
NORTH HANOVER TOWNSHIP	69300	Burlington	158,796	0.01220988%
PALMYRA BOROUGH	38300	Burlington	436,013	0.03352519%
PEMBERTON BOROUGH	69700	Burlington	123,432	0.00949073%
PEMBERTON TOWNSHIP	62800	Burlington	1,259,848	0.09687015%
RIVERSIDE TOWNSHIP	25100	Burlington	657,118	0.05052603%
RIVERTON BOROUGH	37100	Burlington	167,723	0.01289628%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	249,612	0.01919275%
WESTAMPTON TOWNSHIP	62200	Burlington	1,124,521	0.08646481%
WILLINGBORO TOWNSHIP	49100	Burlington	3,073,635	0.23633287%
AUDUBON BOROUGH	23400	Camden	574,897	0.04420403%
BARRINGTON BOROUGH	48100	Camden	512,232	0.03938570%
BELLMAWR BOROUGH	37300	Camden	785,177	0.06037253%
BERLIN BOROUGH	52800	Camden	555,368	0.04270244%
BERLIN TOWNSHIP	52300	Camden	541,318	0.04162213%
BROOKLAWN BOROUGH	47300	Camden	238,157	0.01831197%
CAMDEN CITY	21202	Camden	6,194,622	0.47630665%

**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, 2022

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	\$ 11,522,979	0.88600588%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	3,303,674	0.25402065%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	29,709	0.00228434%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	9,160,014	0.70431668%
CHERRY HILL FIRE DIST 13	75800	Camden	3,184,839	0.24488338%
CHERRY HILL TOWNSHIP	33000	Camden	5,050,303	0.38831956%
CHESILHURST BOROUGH	59800	Camden	200,784	0.01543835%
CLEMENTON BOROUGH	64400	Camden	386,577	0.02972404%
COLLINGSWOOD BOROUGH	25801	Camden	732,505	0.05632257%
COLLINGSWOOD BOROUGH	25802	Camden	493,998	0.03798368%
GIBBSBORO BOROUGH	65600	Camden	136,509	0.01049622%
GLOUCESTER CITY	32200	Camden	1,853,150	0.14248935%
GLOUCESTER TOWNSHIP	48600	Camden	5,429,985	0.41751344%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	221,491	0.01703052%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	184,576	0.01419211%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	156,690	0.01204795%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	117,615	0.00904346%
HADDON HEIGHTS BOROUGH	40500	Camden	569,587	0.04379574%
HADDON TOWNSHIP	22200	Camden	848,715	0.06525799%
HADDON TWP FIRE DISTRICT 1	85102	Camden	89,669	0.00689468%
HADDONFIELD BOROUGH	38600	Camden	708,593	0.05448396%
HI-NELLA BOROUGH	77100	Camden	20,879	0.00160539%
LAUREL SPRINGS BOROUGH	67800	Camden	209,138	0.01608069%
LAWNSIDE BOROUGH	68000	Camden	167,331	0.01286614%
LINDENWOLD BOROUGH	55300	Camden	1,291,773	0.09932488%
MAGNOLIA BOROUGH	60800	Camden	372,056	0.02860752%
MERCHANTVILLE BOROUGH	38900	Camden	469,858	0.03612755%
MOUNT EPHRAIM BOROUGH	37200	Camden	405,037	0.03114344%
OAKLYN BOROUGH	33600	Camden	392,735	0.03019753%
PENNSAUKEN TOWNSHIP	20900	Camden	3,768,668	0.28977420%
PINE HILL BOROUGH	55100	Camden	689,029	0.05297968%
PINE HILL FIRE DISTRICT 1	77200	Camden	72,471	0.00557232%
PINE VALLEY BOROUGH	70000	Camden	—	0.00000000%
RUNNEMEDE BOROUGH	38500	Camden	551,878	0.04243409%
SOMERDALE BOROUGH	61000	Camden	425,973	0.03275321%
STRATFORD BOROUGH	61500	Camden	506,335	0.03893228%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	0.00000000%
VOORHEES TOWNSHIP	53100	Camden	3,033,586	0.23325349%
WATERFORD TOWNSHIP	53200	Camden	714,639	0.05494884%
WINSLOW TOWNSHIP	53500	Camden	2,931,302	0.22538884%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	671,319	0.05161795%
WOODLYNNE BOROUGH	51400	Camden	80,291	0.00617360%
AVALON BOROUGH	57400	Cape May	588,178	0.04522521%
CAPE MAY CITY	44400	Cape May	1,051,304	0.08083513%
CAPE MAY COUNTY	70500	Cape May	4,485,728	0.34490919%
LOWER TOWNSHIP	57600	Cape May	1,394,047	0.10718876%
MIDDLE TOWNSHIP	57900	Cape May	1,684,207	0.12949926%
NORTH WILDWOOD CITY	26000	Cape May	1,378,242	0.10597351%
OCEAN CITY	20700	Cape May	4,772,802	0.36698241%
SEA ISLE CITY	57700	Cape May	829,343	0.06376847%
STONE HARBOR BOROUGH	57500	Cape May	533,678	0.04103469%
WEST WILDWOOD BOROUGH	59200	Cape May	114,392	0.00879564%

**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, 2022

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
WILDWOOD CITY	34900	Cape May	\$ 2,144,383	0.16488236%
WILDWOOD CREST BOROUGH	53700	Cape May	602,727	0.04634389%
BRIDGETON CITY	36200	Cumberland	2,308,826	0.17752644%
CUMBERLAND COUNTY	70600	Cumberland	3,111,822	0.23926908%
CUMBERLAND COUNTY	70603	Cumberland	1,113,244	0.08559772%
MILLVILLE CITY	22600	Cumberland	2,430,789	0.18690422%
VINELAND CITY	26500	Cumberland	5,394,772	0.41480590%
BELLEVILLE TOWNSHIP	35400	Essex	6,755,444	0.51942845%
BLOOMFIELD TOWNSHIP	32700	Essex	7,662,866	0.58920045%
CALDWELL BOROUGH	40800	Essex	787,528	0.06055330%
CEDAR GROVE TOWNSHIP	28700	Essex	1,559,787	0.11993257%
EAST ORANGE CITY	23800	Essex	12,137,375	0.93324701%
ESSEX COUNTY	70700	Essex	33,014,259	2.53847791%
ESSEX COUNTY COLLEGE	62700	Essex	120,272	0.00924776%
ESSEX FELS BOROUGH	27900	Essex	573,332	0.04408370%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	1,450,328	0.11151623%
GLEN RIDGE BOROUGH	25500	Essex	894,091	0.06874697%
IRVINGTON TOWNSHIP	29100	Essex	9,051,118	0.69594363%
LIVINGSTON TOWNSHIP	36000	Essex	3,300,418	0.25377029%
MAPLEWOOD TOWNSHIP	23900	Essex	4,324,872	0.33254092%
MILLBURN TOWNSHIP	26300	Essex	4,131,679	0.31768624%
MONTCLAIR TOWNSHIP	28300	Essex	7,650,685	0.58826384%
NEWARK CITY	21101	Essex	35,352,996	2.71830422%
NEWARK CITY	21102	Essex	24,450,426	1.88000180%
NORTH CALDWELL BOROUGH	38000	Essex	684,516	0.05263267%
NUTLEY TOWNSHIP	32500	Essex	4,225,997	0.32493839%
ORANGE CITY	24900	Essex	6,525,035	0.50171222%
ROSELAND BOROUGH	43600	Essex	911,934	0.07011892%
SOUTH ORANGE VILLAGE	35600	Essex	2,598,638	0.19981018%
VERONA TOWNSHIP	34200	Essex	1,367,545	0.10515101%
WEST CALDWELL TOWNSHIP	36100	Essex	1,191,644	0.09162592%
WEST ORANGE TOWNSHIP	24700	Essex	7,377,517	0.56725986%
CLAYTON BOROUGH	64300	Gloucester	459,638	0.03534173%
DEPTFORD TOWNSHIP	63000	Gloucester	2,122,281	0.16318293%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	432,178	0.03323032%
EAST GREENWICH TOWNSHIP	59300	Gloucester	624,415	0.04801149%
ELK TOWNSHIP	60900	Gloucester	322,886	0.02482682%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,004,812	0.07726035%
GLASSBORO BOROUGH	45201	Gloucester	1,834,505	0.14105573%
GLASSBORO BOROUGH	45202	Gloucester	282,911	0.02175313%
GLOUCESTER COUNTY	70800	Gloucester	3,565,800	0.27417561%
GLOUCESTER COUNTY	70803	Gloucester	1,525,394	0.11728808%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	670,148	0.05152791%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	757,756	0.05826412%
LOGAN TOWNSHIP	57000	Gloucester	721,095	0.05544525%
MANTUA TOWNSHIP	68400	Gloucester	1,123,020	0.08634940%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	2,219,023	0.17062145%
NEWFIELD BOROUGH	74700	Gloucester	—	0.00000000%
PAULSBORO BOROUGH	39100	Gloucester	482,882	0.03712897%
PITMAN BOROUGH	41200	Gloucester	578,981	0.04451805%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	0.00000000%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	2,822,402	0.21701548%

**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, 2022

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	\$ 824,116	0.06336657%
WENONAH BOROUGH	73900	Gloucester	—	0.00000000%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	1,468,811	0.11293739%
WESTVILLE BOROUGH	22700	Gloucester	369,900	0.02844174%
WOODBURY CITY	24000	Gloucester	1,008,609	0.07755230%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	191,938	0.01475818%
WOOLWICH TOWNSHIP	74200	Gloucester	879,797	0.06764790%
BAYONNE CITY	20300	Hudson	13,711,791	1.05430440%
EAST NEWARK BOROUGH	34700	Hudson	236,576	0.01819041%
GUTTENBERG TOWN	25600	Hudson	829,456	0.06377716%
HARRISON TOWN (HUDSON)	31800	Hudson	2,739,773	0.21066210%
HOBOKEN CITY	23301	Hudson	5,508,750	0.42356971%
HOBOKEN CITY	23302	Hudson	5,381,176	0.41376050%
HUDSON COUNTY	70900	Hudson	17,940,913	1.37948307%
HUDSON COUNTY	70903	Hudson	3,342,382	0.25699692%
JERSEY CITY	38101	Hudson	31,657,471	2.43415401%
JERSEY CITY FIRE DEPT.	38102	Hudson	25,010,170	1.92304071%
KEARNY TOWN	31900	Hudson	7,221,269	0.55524590%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	33,779	0.00259728%
NORTH BERGEN TOWNSHIP	23701	Hudson	4,568,916	0.35130555%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	12,193,180	0.93753787%
SECAUCUS TOWN	24600	Hudson	2,787,756	0.21435153%
UNION CITY	22400	Hudson	7,122,057	0.54761745%
WEEHAWKEN TOWNSHIP	27700	Hudson	2,200,667	0.16921005%
WEST NEW YORK TOWN	23000	Hudson	4,826,912	0.37114295%
CLINTON TOWN	64500	Hunterdon	368,664	0.02834670%
CLINTON TOWNSHIP	64600	Hunterdon	854,985	0.06574010%
DELAWARE TOWNSHIP	64800	Hunterdon	253,100	0.01946095%
FLEMINGTON BOROUGH	65300	Hunterdon	561,811	0.04319784%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	161,267	0.01239988%
FRENCHTOWN BOROUGH	65500	Hunterdon	38,321	0.00294652%
HIGH BRIDGE BOROUGH	67000	Hunterdon	307,120	0.02361456%
HOLLAND TOWNSHIP	67100	Hunterdon	195,857	0.01505951%
HUNTERDON COUNTY	71000	Hunterdon	720,681	0.05541341%
HUNTERDON COUNTY	71003	Hunterdon	566,663	0.04357092%
LAMBERTVILLE CITY	67700	Hunterdon	280,495	0.02156736%
LEBANON TOWNSHIP	54300	Hunterdon	286,905	0.02206023%
RARITAN TOWNSHIP	61200	Hunterdon	1,337,663	0.10285338%
READINGTON TOWNSHIP	72400	Hunterdon	1,043,400	0.08022739%
TEWKSBURY TOWNSHIP	73300	Hunterdon	396,947	0.03052139%
WEST AMWELL TOWNSHIP	74000	Hunterdon	169,550	0.01303676%
EAST WINDSOR TOWNSHIP	50800	Mercer	1,651,352	0.12697303%
EWING TOWNSHIP	43100	Mercer	3,311,286	0.25460594%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	6,857,972	0.52731186%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	776,955	0.05974034%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	809,163	0.06221683%
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	583,523	0.04486729%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	411,113	0.03161062%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	615,879	0.04735515%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	673,075	0.05175297%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	427,038	0.03283510%
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	640,306	0.04923335%

**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, 2022

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
HIGHTSTOWN BOROUGH	24100	Mercer	\$ 479,314	0.03685462%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,081,404	0.08314953%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	366,420	0.02817416%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	2,272,793	0.17475585%
MERCER COUNTY	71100	Mercer	8,999,395	0.69196663%
MERCER COUNTY	71103	Mercer	1,981,666	0.15237099%
PENNINGTON BOROUGH	69800	Mercer	161,880	0.01244701%
PRINCETON	86001	Mercer	2,404,390	0.18487439%
ROBBINSVILLE TOWNSHIP	73700	Mercer	1,712,371	0.13166480%
TRENTON CITY	33401	Mercer	9,107,574	0.70028455%
TRENTON CITY	33402	Mercer	7,298,439	0.56117953%
WEST WINDSOR TOWNSHIP	49700	Mercer	2,523,708	0.19404879%
CARTERET BOROUGH	21400	Middlesex	3,392,661	0.26086289%
CRANBURY TOWNSHIP	64700	Middlesex	803,246	0.06176187%
DUNELLEN BOROUGH	26100	Middlesex	635,931	0.04889696%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	3,894,622	0.29945885%
EDISON TOWNSHIP	31701	Middlesex	8,942,624	0.68760149%
EDISON TOWNSHIP	31702	Middlesex	5,861,987	0.45073023%
HELMETTA BOROUGH	66900	Middlesex	—	0.00000000%
HIGHLAND PARK BOROUGH	21900	Middlesex	1,052,746	0.08094601%
JAMESBURG BOROUGH	53600	Middlesex	611,310	0.04700384%
METUCHEN BOROUGH	22800	Middlesex	1,157,182	0.08897613%
MIDDLESEX BOROUGH	36900	Middlesex	1,233,241	0.09482433%
MIDDLESEX COUNTY	71200	Middlesex	11,776,266	0.90548121%
MIDDLESEX COUNTY	71203	Middlesex	2,153,556	0.16558767%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	364,900	0.02805729%
MILLTOWN BOROUGH	58500	Middlesex	649,588	0.04994705%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	3,094,750	0.23795641%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	58,686	0.00451239%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	649,794	0.04996289%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	809,249	0.06222344%
NEW BRUNSWICK CITY	33700	Middlesex	10,094,341	0.77615741%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	3,956,736	0.30423481%
OLD BRIDGE TOWNSHIP	47100	Middlesex	3,838,351	0.29513215%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	137,478	0.01057073%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	35,651	0.00274122%
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	0.00000000%
PERTH AMBOY CITY	24500	Middlesex	6,233,365	0.47928561%
PISCATAWAY TOWNSHIP	37700	Middlesex	3,466,747	0.26655939%
PLAINSBORO TOWNSHIP	56200	Middlesex	1,460,631	0.11230843%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	86,475	0.00664909%
SAYREVILLE BOROUGH	40700	Middlesex	3,705,669	0.28493018%
SOUTH AMBOY CITY	27600	Middlesex	1,180,257	0.09075037%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	3,777,262	0.29043500%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	2,718,703	0.20904202%
SOUTH RIVER BOROUGH	39400	Middlesex	1,295,478	0.09960976%
SPOTSWOOD BOROUGH	51500	Middlesex	869,147	0.06682902%
WOODBRIIDGE TOWNSHIP	32400	Middlesex	8,614,796	0.66239468%
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	1,255,679	0.09654960%
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	320,988	0.02468088%
WOODBRIIDGE TWP FIRE DISTRICT 7	45900	Middlesex	309,658	0.02380971%
ABERDEEN TOWNSHIP	46400	Monmouth	1,470,509	0.11306795%

**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, 2022

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
ALLENHURST BOROUGH	43300	Monmouth	\$ 325,901	0.02505864%
ALLENTOWN BOROUGH	63100	Monmouth	158,940	0.01222095%
ASBURY PARK CITY	33200	Monmouth	5,159,602	0.39672360%
ATLANTIC HIGHLANDS	30500	Monmouth	484,248	0.03723400%
AVON BY THE SEA	22300	Monmouth	360,451	0.02771520%
BELMAR BOROUGH	39300	Monmouth	845,293	0.06499487%
BRADLEY BEACH BOROUGH	40900	Monmouth	774,431	0.05954627%
BRIELLE BOROUGH	50000	Monmouth	727,939	0.05597148%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	363,182	0.02792519%
COLTS NECK TOWNSHIP	62000	Monmouth	709,551	0.05455762%
DEAL BOROUGH	27100	Monmouth	885,456	0.06808302%
EATONTOWN BOROUGH	30300	Monmouth	1,812,269	0.13934600%
ENGLISHTOWN BOROUGH	44800	Monmouth	149,740	0.01151356%
FAIR HAVEN BOROUGH	42100	Monmouth	537,166	0.04130288%
FREEHOLD BOROUGH	22000	Monmouth	1,147,023	0.08819500%
FREEHOLD TOWNSHIP	56100	Monmouth	2,492,079	0.19161683%
HAZLET TOWNSHIP	50500	Monmouth	1,585,794	0.12193225%
HIGHLANDS BOROUGH	41800	Monmouth	483,997	0.03721470%
HOLMDEL TOWNSHIP	58400	Monmouth	2,022,432	0.15550550%
HOWELL TOWNSHIP	56000	Monmouth	3,959,904	0.30447840%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	28,756	0.00221106%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	46,417	0.00356902%
KEANSBURG BOROUGH	26700	Monmouth	1,602,270	0.12319910%
KEYPORT BOROUGH	39000	Monmouth	695,782	0.05349892%
LAKE COMO BOROUGH	46300	Monmouth	—	0.00000000%
LITTLE SILVER BOROUGH	40100	Monmouth	556,678	0.04280317%
LONG BRANCH CITY	39900	Monmouth	4,190,321	0.32219525%
MANALAPAN TOWNSHIP	51000	Monmouth	2,493,454	0.19172255%
MANASQUAN BOROUGH	26400	Monmouth	671,632	0.05164202%
MARLBORO TOWNSHIP	56300	Monmouth	2,757,966	0.21206097%
MATAWAN BOROUGH	28600	Monmouth	898,692	0.06910074%
MIDDLETOWN TOWNSHIP	37000	Monmouth	4,589,666	0.35290102%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	253,558	0.01949616%
MONMOUTH BEACH BOROUGH	58000	Monmouth	425,352	0.03270546%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	17,665,582	1.35831278%
NEPTUNE CITY BOROUGH	30200	Monmouth	659,786	0.05073118%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	150,901	0.01160283%
NEPTUNE TOWNSHIP	20200	Monmouth	3,094,041	0.23790189%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	0.00000000%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	2,442,093	0.18777338%
OCEANPORT BOROUGH	41400	Monmouth	585,108	0.04498916%
RED BANK BOROUGH	23500	Monmouth	1,565,990	0.12040952%
RUMSON BOROUGH	37600	Monmouth	689,173	0.05299075%
SEA BRIGHT BORO	25900	Monmouth	412,907	0.03174856%
SEA GIRT BOROUGH	37800	Monmouth	386,594	0.02972535%
SHREWSBURY BOROUGH	44700	Monmouth	635,679	0.04887758%
SPRING LAKE BOROUGH	35700	Monmouth	578,590	0.04448799%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	532,858	0.04097164%
TINTON FALLS BOROUGH	50100	Monmouth	1,819,754	0.13992152%
UNION BEACH BOROUGH	73500	Monmouth	678,573	0.05217572%
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	77,611	0.00596754%
WALL TOWNSHIP	51600	Monmouth	2,933,661	0.22557022%

**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, 2022

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	\$ —	0.00000000%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	71,221	0.00547621%
WEST LONG BRANCH BOROUGH	46600	Monmouth	842,262	0.06476182%
BOONTON TOWN	31500	Morris	798,585	0.06140348%
BOONTON TOWNSHIP	57200	Morris	538,799	0.04142844%
BUTLER BOROUGH	61300	Morris	681,537	0.05240362%
CHATHAM BOROUGH	38200	Morris	883,736	0.06795077%
CHATHAM TOWNSHIP	46500	Morris	858,193	0.06598676%
CHESTER BOROUGH	64100	Morris	—	0.00000000%
CHESTER TOWNSHIP	52900	Morris	901,173	0.06929151%
DENVILLE TOWNSHIP	30000	Morris	1,237,279	0.09513481%
DOVER TOWN	35500	Morris	2,089,945	0.16069660%
EAST HANOVER TOWNSHIP	31300	Morris	1,600,255	0.12304417%
FLORHAM PARK BOROUGH	30100	Morris	1,375,463	0.10575983%
HANOVER TOWNSHIP	29600	Morris	1,351,031	0.10388125%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	131,278	0.01009401%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	187,592	0.01442401%
HARDING TOWNSHIP	52400	Morris	527,888	0.04058949%
JEFFERSON TOWNSHIP	51100	Morris	1,546,720	0.11892784%
KINNELON BOROUGH	58300	Morris	671,798	0.05165478%
LINCOLN PARK BOROUGH	56800	Morris	1,011,680	0.07778843%
LONG HILL TOWNSHIP	57800	Morris	822,632	0.06325246%
MADISON BOROUGH	30900	Morris	1,418,156	0.10904251%
MENDHAM BOROUGH	53400	Morris	512,797	0.03942914%
MENDHAM TOWNSHIP	53300	Morris	525,483	0.04040457%
MONTVILLE TOWNSHIP	39700	Morris	1,725,426	0.13266861%
MORRIS COUNTY	71400	Morris	6,619,486	0.50897459%
MORRIS COUNTY	71403	Morris	2,139,806	0.16453043%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	780,749	0.06003206%
MORRIS PLAINS BOROUGH	52500	Morris	652,208	0.05014850%
MORRIS TOWNSHIP	51700	Morris	2,237,202	0.17201924%
MORRISTOWN TOWN	32900	Morris	3,488,354	0.26822076%
MOUNT ARLINGTON BOROUGH	68800	Morris	541,796	0.04165888%
MOUNT OLIVE TOWNSHIP	47700	Morris	2,179,582	0.16758882%
MOUNTAIN LAKES BOROUGH	42700	Morris	572,961	0.04405517%
NETCONG BOROUGH	69100	Morris	433,978	0.03336872%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	4,938,949	0.37975752%
PEQUANNOCK TOWNSHIP	46200	Morris	1,383,346	0.10636596%
RANDOLPH TOWNSHIP	45500	Morris	1,337,837	0.10286675%
RIVERDALE BOROUGH	72500	Morris	695,549	0.05348101%
ROCKAWAY BOROUGH	39200	Morris	596,624	0.04587463%
ROCKAWAY TOWNSHIP	41700	Morris	2,178,387	0.16749694%
ROXBURY TOWNSHIP	46800	Morris	1,850,279	0.14226860%
WASHINGTON TWP (MORRIS)	58100	Morris	1,187,328	0.09129406%
WHARTON BOROUGH	42500	Morris	860,117	0.06613470%
BARNEGAT TOWNSHIP	63300	Ocean	2,335,070	0.17954435%
BAY HEAD BOROUGH	55600	Ocean	321,579	0.02472632%
BEACH HAVEN BOROUGH	62100	Ocean	486,242	0.03738732%
BEACHWOOD BOROUGH	63400	Ocean	744,446	0.05724071%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	2,715,573	0.20880136%
BRICK TOWNSHIP	55500	Ocean	6,560,118	0.50440977%
HARVEY CEDARS BOROUGH	66800	Ocean	306,232	0.02354629%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
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Schedule of Employer and Nonemployer Allocations

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Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
ISLAND HEIGHTS BOROUGH	67400	Ocean	\$ 135,410	0.01041172%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	210,496	0.01618511%
JACKSON TOWNSHIP	49800	Ocean	3,974,493	0.30560016%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	392,411	0.03017262%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	235,364	0.01809722%
LACEY TOWNSHIP	51800	Ocean	1,886,511	0.14505449%
LAKEHURST BOROUGH	52700	Ocean	225,929	0.01737176%
LAKEWOOD TOWNSHIP	33800	Ocean	6,087,348	0.46805832%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	577,552	0.04440818%
LAVALLETTE BOROUGH	67900	Ocean	460,893	0.03543822%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	1,897,274	0.14588206%
LONG BEACH TOWNSHIP	55000	Ocean	1,577,597	0.12130198%
MANCHESTER TOWNSHIP	54800	Ocean	3,274,600	0.25178514%
MANTOLOKING BOROUGH	47400	Ocean	407,433	0.03132767%
OCEAN COUNTY	71500	Ocean	10,667,437	0.82022296%
OCEAN COUNTY	71503	Ocean	2,419,266	0.18601821%
OCEAN GATE BOROUGH	69400	Ocean	302,769	0.02328001%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	880,961	0.06773740%
PINE BEACH BOROUGH	69900	Ocean	143,007	0.01099586%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	224,322	0.01724820%
PLUMSTED TOWNSHIP	72300	Ocean	308,604	0.02372867%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	943,102	0.07251544%
POINT PLEASANT BOROUGH	54200	Ocean	1,433,259	0.11020379%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,062,400	0.08168831%
SEASIDE PARK BOROUGH	55400	Ocean	499,792	0.03842918%
SHIP BOTTOM BOROUGH	61600	Ocean	446,297	0.03431593%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	300,107	0.02307533%
STAFFORD TOWNSHIP	56400	Ocean	2,301,297	0.17694753%
SURF CITY BOROUGH	73100	Ocean	406,614	0.03126469%
TOMS RIVER TOWNSHIP	48700	Ocean	7,529,453	0.57894227%
TUCKERTON BOROUGH	73400	Ocean	384,039	0.02952889%
BLOOMINGDALE BOROUGH	55700	Passaic	734,375	0.05646635%
BOROUGH OF WOODLAND PARK	43000	Passaic	1,107,971	0.08519228%
CLIFTON CITY	34800	Passaic	10,685,933	0.82164512%
HALEDON BOROUGH	42000	Passaic	777,869	0.05981062%
HAWTHORNE BOROUGH	28200	Passaic	1,353,402	0.10406355%
LITTLE FALLS TWP	41600	Passaic	1,244,629	0.09569996%
NORTH HALEDON BOROUGH	41900	Passaic	1,034,514	0.07954414%
PASSAIC CITY	22501	Passaic	6,060,954	0.46602887%
PASSAIC CITY	22502	Passaic	3,838,370	0.29513361%
PASSAIC COUNTY	71600	Passaic	17,217,814	1.32388374%
PASSAIC COUNTY	71603	Passaic	2,534,767	0.19489912%
PATERSON CITY	30701	Passaic	12,590,878	0.96811701%
PATERSON CITY	30702	Passaic	12,256,734	0.94242456%
POMPTON LAKES BOROUGH	40300	Passaic	780,769	0.06003360%
PROSPECT PARK BOROUGH	43800	Passaic	715,887	0.05504480%
RINGWOOD BOROUGH	44900	Passaic	1,040,554	0.08000856%
TOTOWA BOROUGH	40000	Passaic	1,323,652	0.10177606%
WANAQUE BOROUGH	40400	Passaic	936,010	0.07197014%
WAYNE TOWNSHIP	29400	Passaic	5,284,658	0.40633920%
WEST MILFORD TOWNSHIP	24200	Passaic	1,570,007	0.12071839%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	540,791	0.04158161%

**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, 2022

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
CARNEYS POINT TOWNSHIP	25700	Salem	\$ 599,838	0.04612175%
ELMER BOROUGH	65100	Salem	16,695	0.00128368%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	380,764	0.02927708%
PENNS GROVE BOROUGH	28500	Salem	313,601	0.02411289%
PENNSVILLE TOWNSHIP	26800	Salem	653,867	0.05027606%
SALEM CITY	20400	Salem	491,182	0.03776716%
SALEM COUNTY	71700	Salem	4,305,303	0.33103625%
SALEM COUNTY	71703	Salem	766,635	0.05894683%
WOODSTOWN BOROUGH	48500	Salem	302,984	0.02329655%
BEDMINSTER TOWNSHIP	42300	Somerset	613,518	0.04717361%
BERNARDS TOWNSHIP	53000	Somerset	1,551,552	0.11929938%
BERNARDSVILLE BORO	42200	Somerset	757,261	0.05822606%
BOUND BROOK BOROUGH	43400	Somerset	1,087,378	0.08360887%
BRANCHBURG TOWNSHIP	55800	Somerset	945,098	0.07266892%
BRIDGEWATER TWP	59700	Somerset	2,805,655	0.21572779%
FAR HILLS BOROUGH	65200	Somerset	224,199	0.01723874%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	4,057,489	0.31198175%
GREEN BROOK TOWNSHIP	61900	Somerset	909,691	0.06994646%
HILLSBOROUGH TOWNSHIP	51200	Somerset	2,301,328	0.17694991%
MANVILLE BOROUGH	41000	Somerset	963,201	0.07406086%
MONTGOMERY TOWNSHIP	68700	Somerset	1,228,828	0.09448501%
NORTH PLAINFIELD BOROUGH	21300	Somerset	3,090,699	0.23764493%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	271,225	0.02085459%
RARITAN BOROUGH	46100	Somerset	759,305	0.05838323%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	4,433,745	0.34091220%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	2,510,827	0.19305837%
SOMERVILLE BOROUGH	21600	Somerset	1,388,299	0.10674680%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	536,401	0.04124406%
WARREN TOWNSHIP	51300	Somerset	1,426,073	0.10965125%
WATCHUNG BOROUGH	29800	Somerset	1,047,705	0.08055840%
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	0.00000000%
NJ TRANSIT CORPORATION	62300	Statewide	10,278,848	0.79034422%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	74,172	0.00570311%
ANDOVER TOWNSHIP	63200	Sussex	476,137	0.03661034%
BYRAM TOWNSHIP	55900	Sussex	606,571	0.04663946%
FRANKLIN BOROUGH	65400	Sussex	506,103	0.03891444%
HAMBURG BOROUGH	66000	Sussex	295,821	0.02274578%
HARDYSTON TOWNSHIP	66700	Sussex	782,801	0.06018984%
HOPATCONG BOROUGH	47800	Sussex	1,037,998	0.07981203%
NEWTON TOWN	23600	Sussex	859,958	0.06612247%
OGDENSBURG BOROUGH	69500	Sussex	212,370	0.01632920%
SPARTA TOWNSHIP	47500	Sussex	1,372,121	0.10550286%
STANHOPE BOROUGH	72900	Sussex	302,553	0.02326341%
SUSSEX COUNTY	71903	Sussex	2,736,491	0.21040975%
VERNON TOWNSHIP	54600	Sussex	1,317,561	0.10130773%
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,061,198	0.08159589%
CLARK TOWNSHIP	52600	Union	1,446,823	0.11124673%
CRANFORD TOWNSHIP	25401	Union	2,198,686	0.16905774%
CRANFORD TOWNSHIP	25402	Union	1,115,490	0.08577042%
ELIZABETH CITY	21001	Union	12,315,512	0.94694402%
ELIZABETH CITY	21002	Union	9,723,098	0.74761240%
FANWOOD BOROUGH	31100	Union	533,802	0.04104422%

**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, 2022

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
GARWOOD BOROUGH	29700	Union	\$ 597,189	0.04591807%
HILLSIDE TOWNSHIP	34301	Union	2,441,259	0.18770926%
HILLSIDE TOWNSHIP	34302	Union	1,734,919	0.13339853%
KENILWORTH BOROUGH	31000	Union	1,084,753	0.08340704%
LINDEN CITY	35900	Union	8,661,861	0.66601352%
MOUNTAINSIDE BOROUGH	39500	Union	715,874	0.05504380%
NEW PROVIDENCE BOROUGH	50300	Union	1,060,555	0.08154644%
PLAINFIELD CITY	20600	Union	6,905,252	0.53094724%
RAHWAY CITY	34100	Union	4,427,298	0.34041649%
ROSELLE BOROUGH	21800	Union	3,454,151	0.26559088%
ROSELLE PARK BOROUGH	25000	Union	1,260,143	0.09689284%
SCOTCH PLAINS TOWNSHIP	34500	Union	1,933,823	0.14869233%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	2,607,054	0.20045729%
SUMMIT CITY	28100	Union	3,348,519	0.25746880%
UNION COUNTY	72000	Union	4,471,540	0.34381827%
UNION COUNTY	72001	Union	2,312,634	0.17781924%
UNION COUNTY	72003	Union	8,907,139	0.68487303%
UNION TOWNSHIP (UNION)	32600	Union	9,827,690	0.75565452%
WESTFIELD TOWN	20800	Union	3,450,651	0.26532176%
WINFIELD TOWNSHIP	74100	Union	277,538	0.02133999%
BELVIDERE TOWN	63500	Warren	227,722	0.01750962%
BLAIRSTOWN TOWNSHIP	63600	Warren	274,819	0.02113093%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	443,632	0.03411102%
HACKETTSTOWN TOWN	56900	Warren	769,606	0.05917527%
INDEPENDENCE TWP	60500	Warren	301,298	0.02316691%
LOPATCONG TOWNSHIP	50900	Warren	614,708	0.04726511%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	518,852	0.03989471%
PHILLIPSBURG TOWN	38800	Warren	1,422,712	0.10939282%
POHATCONG TOWNSHIP	51900	Warren	489,965	0.03767358%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	2,523,635	0.19404318%
WASHINGTON TWP (WARREN)	60700	Warren	1,101,720	0.08471164%
Total Employer			<u>1,300,553,328</u>	<u>100.00000000%</u>
Total Local Group			<u>1,554,164,328</u>	
Total			<u>\$ 1,954,051,494</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, 2022

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	
State Group:								
Employer:								
State of New Jersey			\$ 4,124,092,579	30,698,973	4,161,966	146,117,561	3,492,759	184,471,259
Kean University	412		7,310,066	54,415	7,377	258,997	619,734	940,523
Montclair State University	414		24,307,813	180,943	24,531	861,231	2,493,928	3,560,633
New Jersey Institute of Technology	62400		19,873,200	147,932	20,056	704,112	925,105	1,797,205
Stockton University	421		11,664,095	86,825	11,771	413,262	2,194,469	2,706,327
Rowan University	410		19,911,809	140,776	19,085	670,050	1,579,232	2,409,143
Rutgers, The State University of New Jersey	498		84,755,226	630,902	85,534	3,002,897	6,930,055	10,649,388
The College of New Jersey	415		7,304,116	54,370	7,371	258,787	1,459,078	1,779,606
William Paterson University of New Jersey	413		15,515,860	115,497	15,858	549,731	4,661,444	5,342,330
Palisades Interstate Park Comm	91999	Special Location	12,857,771	95,711	12,976	455,554	3,753,430	4,317,671
Total State Group			4,326,592,535	32,206,344	4,366,325	153,292,182	28,109,234	217,974,085
Local Group:								
Nonemployer (State of New Jersey)								
			2,037,115,833	—	—	—	—	—
Employer:								
ABSECON CITY	56600	Atlantic	7,336,844	332,085	20,107	671,839	489,376	1,513,407
ATLANTIC CITY	30801	Atlantic	74,154,165	3,356,416	203,227	6,790,343	—	10,349,986
ATLANTIC CITY	30802	Atlantic	59,043,341	2,672,459	161,814	5,406,635	6,673,697	14,914,605
ATLANTIC COUNTY	70100	Atlantic	61,704,595	2,792,915	169,108	5,650,328	1,427,621	10,039,972
ATLANTIC COUNTY	70103	Atlantic	23,707,244	1,073,053	64,972	2,170,887	1,144,275	4,453,187
BRIGANTINE CITY	50201	Atlantic	10,763,578	487,188	29,499	985,627	1,140,129	2,642,443
BRIGANTINE CITY	50202	Atlantic	11,274,801	510,328	30,900	1,032,441	819,125	2,392,794
BUENA BOROUGH	58900	Atlantic	—	—	—	—	—	—
EGG HARBOR CITY	59900	Atlantic	3,027,312	137,024	8,297	277,213	90,974	513,508
EGG HARBOR TOWNSHIP	58200	Atlantic	25,255,655	1,143,138	69,216	2,312,676	390,719	3,915,749
GALLOWAY TOWNSHIP	53800	Atlantic	17,386,694	786,968	47,650	1,592,110	794,525	3,221,253
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	16,712,429	756,449	45,802	1,530,367	1,502,086	3,834,704
HAMMONTOWN TOWN	36500	Atlantic	8,577,260	388,230	23,507	785,425	535,292	1,732,454
LINWOOD CITY	54400	Atlantic	6,130,392	277,478	16,801	561,364	769,100	1,624,743
LONGPORT BOROUGH	38700	Atlantic	3,873,066	175,305	10,615	354,659	242,349	782,928
MARGATE CITY	32800	Atlantic	21,195,327	959,357	58,088	1,940,869	866,622	3,824,936
MULLICA TOWNSHIP	68900	Atlantic	3,327,607	150,616	9,120	304,711	523,231	987,678
NORTHFIELD CITY	45400	Atlantic	7,414,814	335,614	20,321	678,979	370,693	1,405,607
PLEASANTVILLE CITY	35100	Atlantic	29,576,172	1,338,697	81,057	2,708,308	2,134,844	6,262,906
SOMERS POINT CITY	33500	Atlantic	8,555,019	387,223	23,446	783,388	869,071	2,063,128
VENTNOR CITY	32100	Atlantic	25,455,107	1,152,166	69,762	2,330,940	1,063,248	4,616,116
ALLENDALE BOROUGH	52000	Bergen	6,816,802	308,547	18,682	624,219	849,180	1,800,628
ALPINE BOROUGH	46000	Bergen	6,054,491	274,042	16,593	554,413	466,773	1,311,821
BERGEN COUNTY	70200	Bergen	228,156,790	10,326,987	625,286	20,892,459	5,413,667	37,258,399
BERGENFIELD BOROUGH	29000	Bergen	19,138,244	866,248	52,450	1,752,501	—	2,671,199
BOGOTA BOROUGH	28900	Bergen	4,363,299	197,495	11,958	399,550	405,413	1,014,416
CARLSTADT BOROUGH	21700	Bergen	12,388,806	560,750	33,953	1,134,451	982,628	2,711,782
CLIFFSIDE PARK BOROUGH	25300	Bergen	15,158,482	686,113	41,543	1,388,072	785,850	2,901,578
CLOSTER BOROUGH	38400	Bergen	9,066,991	410,396	24,849	830,270	817,365	2,082,880
CRESSKILL BOROUGH	31200	Bergen	12,902,291	583,992	35,360	1,181,471	965,738	2,766,561
DEMAREST BOROUGH	37500	Bergen	6,573,283	297,524	18,015	601,920	1,035,985	1,953,444
DUMONT BOROUGH	27800	Bergen	12,842,408	581,282	35,196	1,175,987	395,099	2,187,564
EAST RUTHERFORD BOROUGH	22100	Bergen	19,268,220	872,131	52,807	1,764,403	1,704,265	4,393,606
EDGEWATER BOROUGH	44300	Bergen	13,055,290	590,917	35,779	1,195,481	454,799	2,276,976
ELMWOOD PARK BOROUGH	33100	Bergen	18,962,970	858,315	51,970	1,736,451	1,457,639	4,104,375
EMERSON BOROUGH	43500	Bergen	8,087,054	366,042	22,163	740,536	978,736	2,107,477
ENGLEWOOD CITY	27201	Bergen	32,929,926	1,490,496	90,248	3,015,414	1,963,228	6,559,386
ENGLEWOOD CITY	27202	Bergen	17,456,100	790,110	47,840	1,598,466	438,265	2,874,681
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	11,356,441	514,023	31,124	1,039,916	1,304,918	2,889,981
FAIR LAWN BOROUGH	32300	Bergen	26,951,785	1,219,910	73,864	2,467,992	1,797,572	5,559,338
FAIRVIEW BOROUGH	26600	Bergen	12,456,865	563,831	34,139	1,140,683	972,629	2,711,282
FORT LEE BOROUGH	42900	Bergen	41,610,432	1,883,399	114,038	3,810,293	2,115,363	7,923,093
FRANKLIN LAKES BOROUGH	43900	Bergen	8,827,846	399,572	24,194	808,371	1,021,978	2,254,115
GARFIELD CITY	35800	Bergen	23,370,037	1,057,790	64,048	2,140,009	748,472	4,010,319
GLEN ROCK BOROUGH	26900	Bergen	8,868,331	401,404	24,305	812,079	914,746	2,152,534
HACKENSACK CITY	28000	Bergen	84,570,107	3,827,869	231,773	7,744,137	3,607,005	15,410,784
HARRINGTON PARK BOROUGH	44500	Bergen	5,275,960	238,804	14,459	483,123	615,918	1,352,304
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	13,045,679	590,482	35,753	1,194,601	591,880	2,412,716
HAWORTH BOROUGH	41500	Bergen	4,624,552	209,320	12,674	423,473	698,846	1,344,313
HILLSDALE BOROUGH	28800	Bergen	7,077,853	320,363	19,398	648,123	537,260	1,525,144
HO-HO-KUS BOROUGH	29900	Bergen	7,621,526	344,971	20,888	697,908	1,630,959	2,694,726
LEONIA BOROUGH	23100	Bergen	7,496,127	339,295	20,544	686,425	336,738	1,383,002
LITTLE FERRY BOROUGH	29500	Bergen	9,114,059	412,527	24,978	834,580	742,439	2,014,524
LODI BOROUGH	41100	Bergen	19,659,175	889,827	53,878	1,800,203	1,459,837	4,203,745
LYNDHURST TOWNSHIP	24800	Bergen	19,085,103	863,843	52,305	1,747,635	1,310,975	3,974,758
MAHWAH TOWNSHIP	30600	Bergen	21,876,870	990,206	59,956	2,003,278	1,121,848	4,175,288
MAYWOOD BOROUGH	37400	Bergen	9,183,993	415,692	25,170	840,984	594,780	1,876,626
MIDLAND PARK BOROUGH	54000	Bergen	7,250,778	328,190	19,872	663,958	1,579,019	2,591,039
MONTVALE BOROUGH	24300	Bergen	10,712,276	484,866	29,358	980,930	1,334,505	2,829,659
MOONACHIE BOROUGH	48000	Bergen	7,708,305	348,898	21,125	705,854	453,099	1,528,976
NEW MILFORD BOROUGH	27300	Bergen	12,464,918	564,196	34,161	1,141,420	1,135,637	2,875,414
NORTH ARLINGTON BOROUGH	34000	Bergen	12,015,435	543,851	32,930	1,100,261	1,445,434	3,122,476
NORTHVALE BOROUGH	48400	Bergen	6,235,425	282,232	17,089	570,982	505,403	1,375,706
NORWOOD BOROUGH	43700	Bergen	6,661,541	301,519	18,257	610,001	855,507	1,785,284
OAKLAND BOROUGH	49600	Bergen	9,761,330	441,824	26,752	893,851	141,821	1,504,248
OLD TAPPAN BOROUGH	48900	Bergen	4,990,380	225,878	13,677	456,972	13,371	709,898
ORADELL BOROUGH	23200	Bergen	9,685,421	438,388	26,544	886,900	1,150,870	2,502,702
PALISADES PARK BOROUGH	35000	Bergen	11,790,328	533,662	32,313	1,079,648	165,352	1,810,975
PARAMUS BOROUGH	27400	Bergen	45,000,976	2,036,864	123,330	4,120,767	4,547,816	10,828,777
PARK RIDGE BOROUGH	43200	Bergen	8,315,127	376,365	22,788	761,421	429,341	1,589,915
RAMSEY BOROUGH	36800	Bergen	14,584,639	660,140	39,971	1,335,524	1,659,688	3,695,323
RIDGEFIELD BOROUGH	27500	Bergen	12,126,858	548,894	33,235	1,110,464	1,080,203	2,772,796
RIDGEFIELD PARK VILLAGE	35200	Bergen	12,265,308	555,161	33,614	1,123,142	843,853	2,555,770
RIDGEWOOD VILLAGE	32000	Bergen	36,441,512	1,649,440	99,872	3,336,972	2,810,395	7,896,679
RIVER EDGE BOROUGH	20100	Bergen	9,325,155	422,081	25,557	853,910	819,896	2,121,444
RIVER VALE TOWNSHIP	48300	Bergen	8,598,972	389,212	23,566	787,413	329,379	1,529,570

Deferred inflows of resources				Pension expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense (benefit)	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
102,081,870	198,266,282	12,532,170	312,880,322	208,384,274	16,321	(5,964,514)	202,436,081
180,943	351,432	1,779,282	2,311,657	369,367	—	(553,383)	(184,016)
601,681	1,168,601	600,861	2,421,143	1,228,238	—	671,750	1,899,988
491,913	955,407	3,000,672	4,447,992	1,004,163	—	(338,698)	665,465
288,716	560,753	688,428	1,537,897	589,369	—	800,203	1,389,572
468,116	909,188	373,775	1,751,079	955,586	—	268,005	1,223,591
2,097,909	4,074,618	5,458,616	11,631,143	4,282,556	3,121	2,174,942	6,460,619
180,796	351,146	828,095	1,360,037	369,066	—	32,452	401,518
384,057	745,927	2,311,337	3,441,321	783,993	—	602,722	1,386,715
318,263	618,139	485,998	1,422,400	649,684	—	2,306,521	2,956,205
107,094,264	208,001,493	28,109,234	343,204,991	218,616,296	19,442	—	218,635,738
—	—	—	—	235,029,281	—	—	235,029,281
449,481	923,564	34,652	1,407,697	(48,692)	—	220,664	171,972
4,542,951	9,334,544	8,918,114	22,795,609	(492,130)	—	(7,222,133)	(7,714,263)
3,617,207	7,432,390	9,511,307	20,560,904	(391,846)	—	(5,390,067)	(5,781,913)
3,780,245	7,767,390	2,506,857	14,054,492	(409,508)	24,529	(330,000)	(714,979)
1,452,391	2,984,274	909,911	5,346,576	(157,335)	24,191	70,448	(62,696)
659,415	1,354,922	957,389	2,971,726	(71,433)	—	(46,235)	(117,668)
690,735	1,419,275	175,722	2,285,732	(74,826)	—	227,128	152,302
—	—	666,487	666,487	—	—	(389,381)	(389,381)
185,464	381,079	548,863	1,115,406	(20,091)	—	(201,919)	(222,010)
1,547,252	3,179,188	1,501,901	6,228,341	(167,611)	—	(244,027)	(411,638)
1,065,171	2,188,641	62,976	3,316,788	(115,388)	—	373,927	258,539
1,023,864	2,103,765	148,928	3,276,557	(110,913)	264	462,575	351,926
525,474	1,079,708	20,255	1,625,437	(56,924)	—	59,634	2,710
375,570	771,695	35,093	1,182,358	(40,685)	251	206,297	165,863
237,278	487,543	173,588	898,409	(25,704)	2,684	33,056	10,036
1,298,502	2,668,073	875,356	4,841,931	(140,665)	—	(84,883)	(225,548)
203,861	418,880	215,227	837,968	(22,084)	—	(9,118)	(31,202)
454,258	933,379	554,675	1,942,312	(49,209)	—	(144,478)	(193,687)
1,811,943	3,723,056	937,605	6,472,604	(196,285)	64,056	(5,535)	(137,764)
524,111	1,076,908	854,181	2,455,200	(56,776)	139,492	(162,982)	(80,266)
1,559,471	3,204,295	2,259,288	7,023,054	(168,935)	629	(607,291)	(775,597)
417,622	858,101	—	1,275,723	(45,240)	1,292	292,959	249,011
370,920	762,141	—	1,133,061	(40,181)	347	142,060	102,226
13,977,704	28,720,433	7,214,358	49,912,495	(1,514,183)	—	(3,645,715)	(5,159,898)
1,172,478	2,409,127	1,554,423	5,136,028	(127,013)	—	(667,698)	(794,711)
267,311	549,253	1,100,881	1,917,445	(28,957)	14,124	(238,927)	(253,760)
758,983	1,559,506	1,266,247	3,584,736	(82,219)	56,334	196,969	171,084
928,663	1,908,153	805,038	3,641,854	(100,601)	—	(20,646)	(121,247)
555,476	1,141,355	192,755	1,889,586	(60,174)	1,087	189,431	130,344
790,441	1,624,144	285,620	2,700,205	(85,627)	11,654	125,837	51,864
402,703	827,447	297,094	1,527,244	(43,624)	1,778	246,183	204,337
786,772	1,616,605	1,524,731	3,928,108	(85,230)	—	(439,202)	(524,432)
1,180,440	2,425,488	196,676	3,802,604	(127,875)	—	124,935	(2,940)
799,814	1,643,403	649,015	3,092,232	(86,643)	—	(29,234)	(115,877)
1,161,740	2,387,063	902,189	4,450,992	(125,849)	—	575,703	449,854
495,442	1,018,000	59,898	1,573,340	(53,670)	—	143,552	89,882
2,017,406	4,145,227	3,998,973	10,161,606	(218,542)	207,531	(1,016,088)	(1,027,099)
1,069,423	2,197,378	3,093,511	6,360,312	(115,849)	—	(1,113,063)	(1,228,912)
695,736	1,429,552	2,048,146	4,173,434	(75,368)	51,686	(239,177)	(262,859)
1,651,163	3,392,697	2,683	5,046,543	(178,868)	2,820	479,333	303,285
763,152	1,568,073	809,100	3,140,325	(82,671)	—	204,322	121,651
2,549,205	5,237,931	7,518	7,794,654	(276,151)	—	473,881	197,730
540,826	1,111,251	73,700	1,725,777	(58,587)	671	353,043	295,127
1,431,732	2,941,826	747,113	5,120,671	(155,097)	—	(299,652)	(454,749)
543,306	1,116,348	—	1,659,654	(58,855)	—	201,483	142,628
5,181,069	10,645,706	4,273,290	20,100,065	(561,257)	—	(1,077,162)	(1,638,419)
323,224	664,139	—	987,363	(35,014)	—	210,413	175,399
799,225	1,642,193	386,307	2,827,725	(86,579)	—	254,974	168,395
283,317	582,140	282,426	1,147,883	(30,691)	335	14,163	(16,193)
433,615	890,962	374,076	1,698,653	(46,973)	1,186	33,642	(12,145)
466,922	959,400	38,922	1,465,244	(50,581)	—	462,103	411,522
459,240	943,614	1,049,136	2,451,990	(49,749)	—	(165,876)	(215,625)
558,360	1,147,280	1,801,865	3,507,505	(60,486)	—	(271,697)	(332,183)
1,204,392	2,474,702	195,849	3,874,943	(130,470)	—	493,557	363,087
1,169,222	2,402,437	2,359,914	5,931,573	(126,660)	—	(372,756)	(499,416)
1,340,256	2,753,866	1,824,942	5,919,064	(145,188)	—	2,121	(143,067)
562,644	1,156,083	1,546,595	3,265,322	(60,950)	26,299	(177,422)	(212,073)
444,209	912,730	—	1,356,939	(48,120)	—	617,796	569,676
656,273	1,348,464	526,641	2,531,378	(71,093)	—	336,334	265,241
472,238	970,323	642,321	2,084,882	(51,157)	1,755	62,312	12,910
763,646	1,569,087	1,237,887	3,570,620	(82,724)	—	4,105	(78,619)
736,109	1,512,506	619,884	2,868,499	(79,741)	—	60,358	(19,383)
382,005	784,917	103,263	1,270,185	(41,382)	—	190,019	148,637
408,110	838,556	18,884	1,265,550	(44,210)	6,000	183,713	145,503
598,014	1,228,759	812,287	2,639,060	(64,782)	32,178	(313,907)	(346,511)
305,729	628,190	690,075	1,623,994	(33,119)	379	(155,361)	(188,101)
593,364	1,219,203	—	1,812,567	(64,278)	—	442,616	378,338
722,318	1,484,169	1,391,326	3,597,813	(78,248)	—	(144,217)	(222,465)
2,756,922	5,664,734	—	8,421,656	(298,653)	8,009	1,444,947	1,154,303
509,415	1,046,710	42,021	1,598,146	(55,184)	—	310,554	255,370
893,507	1,835,918	569,206	3,298,631	(96,792)	—	479,562	382,770
742,935	1,526,532	566,430	2,835,897	(80,481)	—	483,411	402,930
715,417	1,543,960	311,882	2,607,259	(81,400)	—	136,330	54,930
2,232,538	4,587,266	115,021	6,934,825	(241,847)	—	287,109	45,262
571,292	1,173,853	264,250	2,009,395	(61,887)	—	279,425	217,538
526,804	1,082,441	831,794	2,441,039	(57,068)	—	(231,714)	(288,782)

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

Schedule of Pension Amounts by Employer and Nonemployer
As of and for Year ended June 30, 2022

Employer/Nonemployer	Employer number	County	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
ROCHELLE PARK TOWNSHIP	42800	Bergen	\$ 8,160,684	369,374	22,365	747,279	1,935,814
RUTHERFORD BOROUGH	31600	Bergen	18,176,711	822,727	49,815	1,664,453	5,162,047
SADDLE BROOK TOWNSHIP	24400	Bergen	12,272,182	555,472	33,633	1,123,771	2,451,296
SADDLE RIVER BOROUGH	50400	Bergen	8,021,098	363,056	21,983	734,497	1,595,502
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	7,913,988	358,208	21,689	724,689	2,365,277
TEANECK TOWNSHIP	21500	Bergen	62,113,541	2,811,425	170,229	5,687,775	8,669,429
TENAFLY BOROUGH	31400	Bergen	15,573,975	704,920	42,682	1,426,118	2,936,923
UPPER SADDLE RIVER BORO	48800	Bergen	7,652,400	346,368	20,972	700,735	1,577,267
WALDWICK BOROUGH	49001	Bergen	6,688,006	302,717	18,329	612,425	2,060,659
WALLINGTON BOROUGH	34600	Bergen	9,428,137	426,743	25,839	863,340	2,092,181
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	8,945,852	404,913	24,517	819,177	2,185,529
WESTWOOD BOROUGH	40200	Bergen	10,969,331	496,501	30,063	1,004,468	2,802,130
WOODCLIFF LAKE BOROUGH	47000	Bergen	6,560,566	296,949	17,980	600,755	1,651,781
WOOD-RIDGE BOROUGH	33300	Bergen	11,452,655	518,378	31,387	1,048,727	2,716,011
WYCKOFF TOWNSHIP	47200	Bergen	9,191,351	416,025	25,190	841,658	1,362,937
BEVERLY CITY MUNICIPAL BLDG	36600	Burlington	1,574,155	71,250	4,314	144,146	434,155
BORDENTOWN CITY	37900	Burlington	3,643,656	164,922	9,986	333,652	1,008,755
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	1,697,899	76,851	4,653	155,478	672,277
BORDENTOWN TWP	52200	Burlington	7,134,568	322,930	19,553	653,317	1,752,964
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	3,214,635	145,503	8,810	294,366	1,224,522
BURLINGTON CITY	41300	Burlington	10,278,354	465,226	28,169	941,195	2,435,738
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	38,255,516	1,731,547	104,843	3,503,081	5,643,141
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	12,863,443	582,234	35,254	1,177,913	1,983,999
BURLINGTON TOWNSHIP	54500	Burlington	13,581,607	614,740	37,222	1,243,676	2,573,597
CHESTERFIELD TOWNSHIP	76000	Burlington	2,949,835	133,517	8,084	270,118	1,028,370
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	971,101	43,955	2,661	88,924	447,291
CINNAMINSON TOWNSHIP	29200	Burlington	7,580,345	343,107	20,775	694,137	1,303,633
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	4,327,285	195,864	11,859	396,252	991,157
DELANCO TOWNSHIP	45300	Burlington	4,008,938	181,455	10,987	367,101	1,097,006
DELRAN TOWNSHIP	61700	Burlington	9,506,625	430,295	26,054	870,528	1,479,119
EASTAMPTON TOWNSHIP	59000	Burlington	4,962,305	224,607	13,600	454,401	1,364,538
EDGEWATER PARK TOWNSHIP	61800	Burlington	4,603,280	208,357	12,616	421,255	1,119,224
EVESHAM TOWNSHIP	55200	Burlington	39,292,273	1,778,473	107,685	3,598,018	8,733,210
FLORENCE TOWNSHIP	36300	Burlington	9,528,083	431,266	26,113	872,492	2,802,988
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	1,641,044	74,278	4,497	150,271	580,033
LUMBERTON TOWNSHIP	61400	Burlington	5,374,638	243,270	14,730	492,159	1,367,584
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	3,766,608	170,487	10,323	344,911	1,001,755
MAPLE SHADE TOWNSHIP	29300	Burlington	10,805,419	489,082	29,613	989,459	2,172,208
MEDFORD LAKES BOROUGH	62900	Burlington	2,642,499	119,607	7,242	241,975	827,107
MEDFORD TOWNSHIP	49500	Burlington	13,096,339	592,775	35,892	1,199,240	2,561,315
MOORESTOWN TOWNSHIP	39600	Burlington	10,680,552	482,525	29,216	976,193	1,667,187
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	370,361	16,764	1,015	33,914	309,129
MOUNT HOLLY TOWNSHIP	39800	Burlington	6,164,189	279,008	16,894	564,459	1,089,669
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	15,547,994	703,744	42,611	1,423,739	4,479,106
MOUNT LAUREL TOWNSHIP	49900	Burlington	22,295,875	1,009,171	61,104	2,041,647	4,119,013
NEW HANOVER TOWNSHIP	69200	Burlington	600,106	27,162	1,645	54,952	375,739
NORTH HANOVER TOWNSHIP	69300	Burlington	1,397,586	63,258	3,830	127,978	479,465
PALMYRA BOROUGH	38300	Burlington	3,837,413	173,692	10,517	351,394	833,062
PEMBERTON BOROUGH	69700	Burlington	1,086,343	49,171	2,977	99,477	295,581
PEMBERTON TOWNSHIP	62800	Burlington	11,088,103	501,877	30,388	1,015,344	1,691,351
RIVERSIDE TOWNSHIP	25100	Burlington	5,783,390	261,772	15,850	529,589	1,394,290
RIVERTON BOROUGH	37100	Burlington	1,476,154	66,815	4,046	135,172	391,217
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	2,196,871	99,436	6,021	201,169	484,680
WESTAMPTON TOWNSHIP	62200	Burlington	9,897,070	447,968	27,124	906,281	1,690,683
WILLINGBORO TOWNSHIP	49100	Burlington	27,051,502	1,224,423	74,137	2,477,123	855,522
AUDUBON BOROUGH	23400	Camden	5,059,751	229,018	13,867	463,325	1,156,599
BARRINGTON BOROUGH	48100	Camden	4,508,227	204,054	12,355	412,821	1,100,946
BELLMAWR BOROUGH	37300	Camden	6,910,455	312,786	18,939	632,795	1,721,679
BERLIN BOROUGH	52800	Camden	4,887,873	221,238	13,396	447,586	1,159,733
BERLIN TOWNSHIP	52300	Camden	4,764,217	215,641	13,057	436,262	695,768
BROOKLAWN BOROUGH	47300	Camden	2,096,054	94,873	5,744	191,937	665,309
CAMDEN CITY	21202	Camden	54,519,756	2,467,710	149,417	4,992,408	9,216,775
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	101,415,389	4,590,332	277,939	9,286,670	16,889,158
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	29,076,108	1,316,062	79,686	2,662,517	6,359,624
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	261,473	11,835	717	23,943	54,243
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	80,618,596	3,649,013	220,944	7,382,294	12,094,470
CHERRY HILL FIRE DIST 13	75800	Camden	28,030,224	1,268,723	76,820	2,566,745	3,315,510
CHERRY HILL TOWNSHIP	33000	Camden	44,448,440	2,011,855	121,816	4,070,171	8,888,377
CHESTERBOROUGH	59800	Camden	1,767,129	79,985	4,843	161,817	405,873
CLEMENTON BOROUGH	64400	Camden	3,402,320	153,998	9,324	311,552	716,862
COLLINGSWOOD BOROUGH	25801	Camden	6,446,881	291,803	17,668	590,345	1,374,507
COLLINGSWOOD BOROUGH	25802	Camden	4,347,747	196,791	11,915	398,126	882,922
GIBBSBORO BOROUGH	65600	Camden	1,201,435	54,380	3,293	110,016	492,720
GLOUCESTER CITY	32200	Camden	16,309,839	738,227	44,699	1,493,502	1,491,371
GLOUCESTER TOWNSHIP	48600	Camden	47,790,076	2,163,107	130,974	4,376,167	3,948,251
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	1,949,374	88,234	5,342	178,505	466,852
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	1,624,480	73,528	4,452	148,755	389,502
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	1,379,051	62,420	3,779	126,281	313,884
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	1,035,146	46,853	2,837	94,789	341,083
HADDON HEIGHTS BOROUGH	40500	Camden	5,013,017	226,903	13,739	459,045	1,180,771
HADDON TOWNSHIP	22200	Camden	7,469,662	338,097	20,471	684,002	1,097,493
HADDON TWP FIRE DISTRICT 1	85102	Camden	789,190	35,721	2,163	72,267	381,084
HADDONFIELD BOROUGH	38600	Camden	6,236,429	282,277	17,092	571,074	1,265,026
HI-NELLA BOROUGH	77100	Camden	183,759	8,317	504	16,827	104,651
LAUREL SPRINGS BOROUGH	67800	Camden	1,840,654	83,313	5,045	168,550	391,179
LAWNSIDE BOROUGH	68000	Camden	1,472,704	66,659	4,036	134,856	341,679
LINDENWOLD BOROUGH	55300	Camden	11,369,079	514,595	31,158	1,041,074	1,668,847
MAGNOLIA BOROUGH	60800	Camden	3,274,518	148,213	8,974	299,850	300,366
MERCHANTVILLE BOROUGH	38900	Camden	4,135,288	187,174	11,333	378,671	565,797
MOUNT EPHRAIM BOROUGH	37200	Camden	3,564,789	161,352	9,770	326,430	347,566
OAKLYN BOROUGH	33600	Camden	3,456,517	156,451	9,473	316,515	917,835
PENNSAUKEN TOWNSHIP	20900	Camden	33,168,587	1,501,299	90,902	3,037,268	4,070,559
PINE HILL BOROUGH	55100	Camden	6,064,243	274,484	16,620	555,306	272,222

Deferred inflows of resources				Pension expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense (benefit)	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
499,953	1,027,269	791,030	2,318,252	(54,159)	—	(12,596)	(66,755)
1,113,571	2,288,089	52,825	3,454,485	(120,631)	203,911	559,915	643,195
751,838	1,544,825	1,818,395	4,115,058	(81,445)	—	(40,407)	(121,852)
491,401	1,009,698	1,030,643	2,531,742	(53,233)	7,547	(197,506)	(243,192)
484,839	996,215	320,159	1,801,213	(52,522)	—	376,104	323,582
3,805,299	7,818,868	5,036,328	16,660,495	(412,222)	31,098	(1,687,476)	(2,068,600)
954,118	1,960,456	332,315	3,246,889	(103,358)	—	217,137	113,779
468,814	963,286	560,783	1,992,883	(50,786)	—	(42,829)	(93,615)
409,731	841,888	666,736	1,918,355	(44,386)	—	(94,667)	(139,053)
577,602	1,186,816	159,019	1,923,437	(62,571)	64,657	144,845	146,931
548,055	1,126,106	622,475	2,296,636	(59,370)	—	115,715	56,345
672,021	1,380,822	353,234	2,406,077	(72,799)	—	128,741	55,942
401,924	825,846	1,053,853	2,281,623	(43,540)	—	(72,608)	(116,148)
701,631	1,441,663	573,934	2,717,228	(76,007)	—	54,421	(21,586)
563,095	1,157,009	355,938	2,076,042	(60,999)	—	(43,113)	(104,112)
96,438	198,155	479,672	774,265	(10,447)	—	94,553	84,106
223,223	458,664	—	681,887	(24,181)	26,285	204,147	206,251
104,019	213,732	—	317,751	(11,268)	—	153,817	142,549
437,089	898,101	885,712	2,220,902	(47,349)	—	106,004	58,655
196,940	404,659	39,631	641,230	(21,334)	—	215,189	193,855
629,689	1,293,842	361,211	2,284,742	(68,213)	—	65,406	(2,807)
2,343,670	4,815,614	4,382,437	11,541,721	(253,886)	129,146	(2,526,918)	(2,651,658)
788,061	1,619,253	313,888	2,721,202	(85,369)	—	394,772	309,403
832,058	1,709,656	783,904	3,325,618	(90,135)	—	33,291	(56,844)
180,718	371,326	—	552,044	(19,577)	—	204,008	184,431
59,493	122,242	9,035	190,770	(6,445)	—	106,106	99,661
464,399	954,216	798,303	2,216,918	(50,308)	—	66,995	16,687
265,105	544,720	159,600	969,425	(28,718)	—	197,939	169,221
245,602	504,646	6,576	756,824	(26,606)	—	204,377	177,771
582,410	1,196,696	300,848	2,079,954	(63,092)	—	(102,459)	(165,551)
304,009	624,656	181,021	1,109,686	(32,933)	—	121,467	88,534
282,013	579,462	—	861,475	(30,550)	—	358,204	327,654
2,407,186	4,946,121	440,965	7,794,272	(260,766)	85,409	799,960	624,603
583,725	1,199,397	406,798	2,189,920	(63,234)	—	406,394	343,160
100,536	206,575	275,556	582,667	(10,891)	—	132,588	121,697
329,270	676,561	561,734	1,567,565	(35,669)	2,740	30,417	(2,512)
230,756	474,141	131,663	836,560	(24,997)	—	148,068	123,071
661,979	1,360,189	280,994	2,303,162	(71,711)	—	96,114	24,403
161,889	332,638	—	494,527	(17,537)	—	184,029	166,492
802,329	1,648,570	359,186	2,810,085	(86,915)	—	308,055	221,140
653,104	1,341,953	920,526	2,915,583	(70,750)	11,131	(210,490)	(270,109)
22,690	46,621	—	69,311	(2,458)	—	86,755	84,297
377,640	775,950	597,651	1,751,241	(40,909)	—	38,127	(2,782)
952,526	1,957,185	36,892	2,946,603	(103,186)	—	694,254	591,068
1,365,925	2,806,610	622,729	4,795,264	(147,968)	—	230,550	82,582
36,765	75,541	47,034	159,340	(3,983)	—	58,780	54,797
85,621	175,929	330,725	592,275	(9,275)	—	62,958	53,683
235,094	483,054	798,242	1,516,390	(25,467)	2,277	(114,927)	(138,117)
66,553	136,749	244,665	447,967	(7,210)	190	(14,371)	(21,391)
679,297	1,395,773	1,326,203	3,401,273	(73,587)	—	(700,414)	(774,001)
354,311	728,015	209,350	1,291,676	(38,382)	—	318,574	280,192
90,435	185,819	19,209	295,463	(9,797)	267	135,170	125,640
134,588	276,543	189,697	600,828	(14,580)	—	47,589	33,009
606,330	1,245,846	103,491	1,955,667	(65,683)	7,516	197,132	138,965
1,657,272	3,405,250	1,540,158	6,602,680	(179,530)	5,207	279,791	105,468
309,979	636,923	481,895	1,428,797	(33,579)	—	27,213	(6,366)
276,190	567,497	123,063	966,750	(29,919)	24,774	45,982	40,837
423,359	869,890	500,554	1,813,803	(45,862)	—	120,617	74,755
299,449	615,287	556,465	1,471,201	(32,439)	—	77,768	45,329
291,873	599,721	223,859	1,115,453	(31,618)	—	(58,259)	(89,877)
128,412	263,852	130,302	522,566	(13,911)	—	79,214	65,303
3,340,076	6,862,960	2,384,217	12,587,253	(361,825)	—	(1,231,588)	(1,593,413)
6,213,071	12,766,194	5,481,927	24,461,192	(673,052)	40,293	(798,940)	(1,431,699)
1,781,307	3,660,108	1,593,658	7,035,073	(192,966)	—	109,142	(83,824)
16,019	32,914	20,637	69,570	(1,735)	—	(7,173)	(8,908)
4,938,985	10,148,289	6,579,661	21,666,935	(535,032)	—	1,279,574	744,542
1,717,232	3,528,451	2,397,823	7,643,506	(186,025)	—	(824,494)	(1,010,519)
2,723,071	5,595,181	752,266	9,070,518	(294,986)	—	(194,260)	(489,246)
108,261	222,447	137,458	468,166	(11,728)	904	68,466	57,642
208,438	428,285	369,765	1,006,508	(22,580)	—	66,056	43,476
394,959	811,535	151,973	1,358,467	(42,785)	42,646	146,432	146,293
266,359	547,295	153,498	967,152	(28,854)	—	32,127	3,273
73,604	151,237	388,959	613,800	(7,973)	—	(17,398)	(25,371)
999,199	2,053,086	119,199	3,171,484	(108,242)	456	242,798	135,012
2,927,792	6,015,826	440,972	9,384,590	(317,163)	64,077	1,119,319	866,233
119,426	245,388	13,496	378,310	(12,937)	—	162,550	149,613
99,521	204,490	—	304,011	(10,781)	—	197,645	186,864
84,486	173,595	190	258,271	(9,152)	—	39,538	30,386
63,417	130,304	49,169	242,890	(6,870)	—	47,635	40,765
307,115	631,040	95,248	1,033,403	(33,269)	—	87,385	54,116
457,618	940,283	791,504	2,189,405	(49,573)	2,079	(184,289)	(231,783)
48,349	99,343	16,722	164,414	(5,238)	—	88,137	82,899
382,066	785,043	628,218	1,795,327	(41,389)	—	(59,380)	(100,769)
11,258	23,132	59,961	94,351	(1,220)	—	46,446	45,226
112,765	231,702	140,357	484,824	(12,216)	—	16,655	4,439
90,223	185,384	431,783	707,390	(9,774)	—	55,791	46,017
696,511	1,431,142	980,017	3,107,670	(75,452)	328	(126,439)	(201,563)
200,609	412,197	100,961	713,767	(21,732)	—	39,266	17,534
253,343	520,551	121,866	895,760	(27,444)	1,684	(63,474)	(89,234)
218,392	448,736	154,431	821,559	(23,658)	—	52,801	29,143
211,759	435,107	27,759	674,625	(22,939)	—	47,443	24,504
2,032,027	4,175,270	804,119	7,011,416	(220,126)	—	236,061	15,935
371,517	763,368	25,985	1,160,870	(40,246)	—	67,224	26,978

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

Schedule of Pension Amounts by Employer and Nonemployer
As of and for Year ended June 30, 2022

Employer/Nonemployer	Employer number	County	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	
PINE HILL FIRE DISTRICT 1	77200	Camden	\$ 637,828	28,870	1,748	58,406	341,180	430,204
PINE VALLEY BOROUGH	70000	Camden	—	—	—	—	1,099	1,099
RUNNEMEDE BOROUGH	38500	Camden	4,857,157	219,848	13,312	444,773	146,292	824,225
SOMERDALE BOROUGH	61000	Camden	3,749,049	169,692	10,275	343,303	6,639	529,909
STRATFORD BOROUGH	61500	Camden	4,456,327	201,705	12,213	408,069	165,387	787,374
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—	—	—	701,752	701,752
VOORHEES TOWNSHIP	53100	Camden	26,699,025	1,208,469	73,171	2,444,846	8,469,276	12,195,762
WATERFORD TOWNSHIP	53200	Camden	6,289,640	284,686	17,237	575,946	531,033	1,408,902
WINSLOW TOWNSHIP	53500	Camden	25,798,809	1,167,723	70,704	2,362,413	714,374	4,315,214
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	5,908,375	267,429	16,193	541,034	819,576	1,644,232
WOODLYNNE BOROUGH	51400	Camden	706,653	31,985	1,937	64,709	136,633	235,264
AVALON BOROUGH	57400	Cape May	5,176,639	234,309	14,187	474,028	501,485	1,224,009
CAPE MAY CITY	44400	Cape May	9,252,677	418,801	25,358	847,273	209,340	1,500,772
CAPE MAY COUNTY	70500	Cape May	39,479,535	1,786,949	108,198	3,615,165	2,711,161	8,221,473
LOWER TOWNSHIP	57600	Cape May	12,269,207	555,337	33,625	1,123,499	358,252	2,070,713
MIDDLE TOWNSHIP	57900	Cape May	14,822,947	670,926	40,624	1,357,346	471,186	2,540,082
NORTH WILDWOOD CITY	26000	Cape May	12,130,105	549,041	33,244	1,110,761	1,799,323	3,492,369
OCEAN CITY	20700	Cape May	42,006,114	1,901,309	115,122	3,846,526	1,178,524	7,041,481
SEA ISLE CITY	57700	Cape May	7,299,167	330,380	20,004	668,389	664,378	1,683,151
STONE HARBOR BOROUGH	57500	Cape May	4,696,977	212,598	12,873	430,105	1,299,381	1,954,957
WEST WILDWOOD BOROUGH	59200	Cape May	1,006,780	45,570	2,759	92,192	318,212	458,733
WILDWOOD CITY	34900	Cape May	18,873,022	854,243	51,723	1,728,214	848,644	3,482,824
WILDWOOD CREST BOROUGH	53700	Cape May	5,304,687	240,104	14,538	485,753	1,146,520	1,886,915
BRIDGETON CITY	36200	Cumberland	20,320,308	919,751	55,690	1,860,743	849,007	3,685,191
CUMBERLAND COUNTY	70600	Cumberland	27,387,591	1,239,636	75,059	2,507,899	236,332	4,058,926
CUMBERLAND COUNTY	70603	Cumberland	9,797,820	443,476	26,852	897,192	410,838	1,778,358
MILLVILLE CITY	22600	Cumberland	21,393,722	968,337	58,632	1,959,036	2,256,677	5,242,682
VINELAND CITY	26500	Cumberland	47,480,161	2,149,079	130,124	4,347,788	2,793,965	9,420,956
BELLEVILLE TOWNSHIP	35400	Essex	59,455,631	2,691,121	162,944	5,444,389	3,031,280	11,329,734
BLOOMFIELD TOWNSHIP	32700	Essex	67,441,982	3,052,604	184,832	6,175,704	3,765,106	13,178,246
CALDWELL BOROUGH	40800	Essex	6,931,147	313,722	18,996	634,689	343,275	1,310,682
CEDAR GROVE TOWNSHIP	28700	Essex	13,727,909	621,362	37,623	1,257,073	1,808,971	3,725,029
EAST ORANGE CITY	23800	Essex	106,822,776	4,835,084	292,759	9,781,827	4,076,333	18,986,003
ESSEX COUNTY	70700	Essex	290,563,224	13,151,669	796,318	26,607,054	1,998,686	42,553,727
ESSEX COUNTY COLLEGE	62700	Essex	1,058,531	47,912	2,901	96,930	207,283	355,026
ESSEX FIELDS BOROUGH	27900	Essex	5,045,977	228,394	13,829	462,063	371,463	1,075,749
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	12,764,545	577,757	34,983	1,168,857	413,819	2,195,416
GLEN RIDGE BOROUGH	25500	Essex	7,869,023	356,173	21,566	720,571	582,681	1,680,991
IRVINGTON TOWNSHIP	29100	Essex	79,660,186	3,605,633	218,317	7,294,532	456,783	11,575,265
LIVINGSTON TOWNSHIP	36000	Essex	29,047,452	1,314,765	79,608	2,659,893	1,840,295	5,894,561
MAPLEWOOD TOWNSHIP	23900	Essex	38,063,818	1,722,870	104,318	3,485,527	2,486,614	7,799,329
MILLBURN TOWNSHIP	26300	Essex	36,363,499	1,645,909	99,658	3,329,828	1,862,932	6,938,327
MONTCLAIR TOWNSHIP	28300	Essex	67,334,775	3,047,752	184,538	6,165,887	1,114,609	10,512,786
NEWARK CITY	21101	Essex	311,146,782	14,083,336	852,729	28,491,904	5,761,268	49,189,237
NEWARK CITY	21102	Essex	215,191,702	9,740,152	589,754	19,705,237	6,134,160	36,169,303
NORTH CALDWELL BOROUGH	38000	Essex	6,024,523	272,686	16,511	551,669	316,618	1,157,484
NUTLEY TOWNSHIP	32500	Essex	37,193,605	1,683,482	101,933	3,405,841	1,970,627	7,161,883
ORANGE CITY	24900	Essex	57,427,768	2,599,334	157,387	5,258,696	4,508,269	12,523,686
ROSELAND BOROUGH	43600	Essex	8,026,062	363,281	21,996	734,951	364,144	1,484,372
SOUTH ORANGE VILLAGE	35600	Essex	22,870,985	1,035,202	62,680	2,094,310	1,223,345	4,415,537
VERONA TOWNSHIP	34200	Essex	12,035,959	544,780	32,986	1,102,140	1,574,459	3,254,365
WEST CALDWELL TOWNSHIP	36100	Essex	10,487,830	474,707	28,743	960,377	1,654,575	3,118,402
WEST ORANGE TOWNSHIP	24700	Essex	64,930,584	2,938,932	177,949	5,945,734	3,517,585	12,580,200
CLAYTON BOROUGH	64300	Gloucester	4,045,340	183,103	11,087	370,434	466,563	1,031,187
DEPTFORD TOWNSHIP	63000	Gloucester	18,678,499	845,439	51,190	1,710,402	1,083,167	3,690,198
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	3,803,660	172,164	10,424	348,304	60,215	591,107
EAST GREENWICH TOWNSHIP	59300	Gloucester	5,495,566	248,744	15,061	503,232	901,705	1,668,742
ELK TOWNSHIP	60900	Gloucester	2,841,766	128,626	7,788	260,222	306,242	702,878
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	8,843,494	400,280	24,237	809,804	1,646,340	2,880,661
GLASSBORO BOROUGH	45201	Gloucester	16,145,741	730,799	44,249	1,478,475	1,973,269	4,226,972
GLASSBORO BOROUGH	45202	Gloucester	2,489,940	112,701	6,824	228,005	894,050	1,241,580
GLOUCESTER COUNTY	70800	Gloucester	31,383,117	1,420,484	86,009	2,873,771	443,111	4,823,375
GLOUCESTER COUNTY	70803	Gloucester	13,425,211	607,661	36,793	1,229,355	2,022,013	3,895,822
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	5,898,069	266,962	16,164	540,090	963,707	1,786,923
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	6,669,119	301,862	18,277	610,695	1,271,093	2,201,927
LOGAN TOWNSHIP	57000	Gloucester	6,346,460	287,258	17,393	581,149	985,766	1,871,566
MANTUA TOWNSHIP	68400	Gloucester	9,883,860	447,370	27,088	905,071	990,547	2,370,076
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	19,529,939	883,977	53,524	1,788,369	276,557	3,002,427
NEWFIELD BOROUGH	74700	Gloucester	—	—	—	—	—	—
PAULSBORO BOROUGH	39100	Gloucester	4,249,914	192,362	11,647	389,167	585,786	1,178,962
PITMAN BOROUGH	41200	Gloucester	5,095,695	230,645	13,965	466,616	875,686	1,586,912
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—	—	—	108,953	108,953
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	24,840,364	1,124,341	68,078	2,274,647	2,072,247	5,539,313
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	7,253,163	328,298	19,878	664,177	1,446,426	2,458,779
WENONAH BOROUGH	73900	Gloucester	—	—	—	—	3,666	3,666
WEST DEPTFORD TOWNSHIP	47900	Gloucester	12,927,216	585,120	35,428	1,183,753	346,174	2,150,475
WESTVILLE BOROUGH	22700	Gloucester	3,255,543	147,355	8,922	298,112	462,079	916,468
WOODBURY CITY	24000	Gloucester	8,876,912	401,793	24,328	812,864	158,223	1,397,208
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	1,689,274	76,461	4,630	154,688	53,589	289,368
WOOLWICH TOWNSHIP	74200	Gloucester	7,743,219	350,479	21,221	709,051	1,628,527	2,709,278
BAYONNE CITY	20300	Hudson	120,679,437	5,462,274	330,735	11,050,690	4,967,911	21,811,610
EAST NEWARK BOROUGH	34700	Hudson	2,082,139	94,243	5,706	190,663	250,921	541,533
GUTTENBERG TOWN	25600	Hudson	7,300,161	330,425	20,007	668,480	1,231,366	2,250,278
HARRISON TOWN (HUDSON)	31800	Hudson	24,113,135	1,091,425	66,085	2,208,055	1,638,755	5,004,320
HOBOKEN CITY	23301	Hudson	48,483,298	2,194,484	132,874	4,439,645	1,912,994	8,679,997
HOBOKEN CITY	23302	Hudson	47,360,501	2,143,663	129,796	4,336,830	2,700,307	9,130,596
HUDSON COUNTY	70900	Hudson	157,900,546	7,147,001	432,742	14,459,050	17,636,877	39,675,670
HUDSON COUNTY	70903	Hudson	29,416,783	1,331,482	80,620	2,693,713	3,448,356	7,554,171
JERSEY CITY	38101	Hudson	278,621,938	12,611,175	763,591	25,513,584	500,808	39,388,958
JERSEY CITY FIRE DEPT.	38102	Hudson	220,118,089	9,963,134	603,255	20,156,349	19,894,149	50,616,887
KEARNY TOWN	31900	Hudson	63,555,423	2,876,688	174,180	5,819,809	—	8,870,677
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	297,294	13,456	815	27,223	90,265	131,759
NORTH BERGEN TOWNSHIP	23701	Hudson	40,211,684	1,820,088	110,204	3,682,209	4,104,646	9,717,147

Deferred inflows of resources				Pension expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense (benefit)	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
39,076	80,290	388	119,754	(4,233)	—	79,579	75,346
—	—	92,886	92,886	—	—	(30,646)	(30,646)
297,567	611,420	318,762	1,227,749	(32,235)	1,665	84,289	53,719
229,680	471,931	413,596	1,115,207	(24,881)	—	(89,729)	(114,610)
273,011	560,964	154,499	988,474	(29,575)	—	23,783	(5,792)
—	—	5,260,123	5,260,123	—	—	(1,390,477)	(1,390,477)
1,635,678	3,360,880	389,322	5,385,880	(177,190)	—	2,800,405	2,623,215
385,326	791,741	215,394	1,392,461	(41,742)	—	141,000	99,258
1,580,528	3,247,560	290,280	5,118,368	(171,216)	69,976	108,465	7,225
361,968	743,748	—	1,105,716	(39,211)	70,394	606,545	637,728
43,292	88,954	233,138	365,384	(4,690)	16,756	(14,647)	(2,581)
317,140	651,637	481,024	1,449,801	(34,355)	1,211	(4,349)	(37,493)
566,852	1,164,729	1,071,349	2,802,930	(61,406)	2,064	(259,677)	(319,019)
2,418,658	4,969,693	1,658,405	9,046,756	(262,009)	—	709,210	447,201
751,656	1,544,451	968,025	3,264,132	(81,426)	—	(48,748)	(130,174)
908,107	1,865,916	404,432	3,178,455	(98,374)	—	99,907	1,533
743,134	1,526,941	6,645	2,276,720	(80,502)	—	424,483	343,981
2,573,446	5,287,740	696,074	8,557,260	(278,777)	6,927	(86,622)	(358,472)
447,173	918,821	401,240	1,767,234	(48,442)	—	38,659	(9,783)
287,754	591,257	389,670	1,268,681	(31,172)	—	20,267	(10,905)
61,679	126,734	112,174	300,587	(6,682)	—	129,828	123,146
1,156,229	2,375,741	—	3,531,970	(125,252)	—	649,252	524,000
324,984	667,755	773,900	1,766,639	(35,205)	—	87,688	52,483
1,244,895	2,557,925	1,716,966	5,519,786	(134,857)	—	(502,586)	(637,443)
1,677,862	3,447,557	8,006,734	13,132,153	(181,760)	—	(1,969,228)	(2,150,988)
600,250	1,233,352	187,585	2,021,187	(65,024)	—	52,349	(12,675)
1,310,656	2,693,047	767,792	4,771,495	(141,981)	68,276	68,912	(4,793)
2,908,805	5,976,814	1,460,254	10,345,873	(315,106)	—	43,496	(271,610)
3,642,466	7,484,289	4,333,199	15,459,954	(394,582)	—	(140,163)	(534,745)
4,131,738	8,489,613	2,885,317	15,506,668	(447,584)	—	310,137	(137,447)
424,627	872,494	1,147,290	2,444,411	(45,999)	—	(141,751)	(187,750)
841,021	1,728,073	444,400	3,013,494	(91,106)	—	430,089	338,983
6,544,347	13,446,878	4,657,818	24,549,043	(708,938)	—	(1,032,376)	(1,741,314)
17,800,947	36,576,171	20,114,818	74,491,936	(1,928,348)	69,162	(2,346,097)	(4,205,283)
64,849	133,248	573,802	771,898	(7,025)	—	(99,648)	(106,673)
309,135	635,189	256,988	1,201,312	(33,488)	—	74,815	41,327
782,002	1,606,804	358,919	2,747,725	(84,713)	—	111,108	26,395
482,085	990,555	83,119	1,555,759	(52,223)	—	169,275	117,052
4,880,269	10,027,644	8,595,984	23,503,897	(528,672)	292,087	(2,277,183)	(2,513,768)
1,779,551	3,656,500	969,107	6,405,158	(192,776)	—	537,601	344,825
2,331,926	4,791,483	289,758	7,413,167	(252,614)	29,390	513,798	290,574
2,227,759	4,577,446	2,022,894	8,828,099	(241,329)	—	(161,966)	(403,295)
4,125,170	8,476,118	2,687,574	15,288,862	(446,873)	1,058	225,553	(220,262)
19,061,970	39,167,234	38,227,913	96,457,117	(2,064,953)	111,616	(5,989,349)	(7,942,686)
13,183,417	27,088,385	6,065,456	46,337,258	(1,428,138)	2,928	731,792	(693,418)
369,084	758,368	191,793	1,319,245	(39,982)	—	48,050	8,068
2,278,614	4,681,940	1,245,152	8,205,706	(246,838)	49,387	495,950	298,499
3,518,232	7,229,021	3,183,347	13,930,600	(381,124)	743,332	1,813,472	2,175,680
491,705	1,010,323	1,624,282	3,126,310	(53,266)	—	(244,753)	(298,019)
1,401,159	2,879,005	6,074,923	10,355,087	(151,785)	—	(1,093,224)	(1,245,009)
737,366	1,515,090	479,932	2,732,388	(79,878)	—	451,724	371,846
642,522	1,320,211	822,601	2,785,334	(69,603)	—	(7,421)	(77,024)
3,977,881	8,173,478	1,842,646	13,994,005	(430,917)	272,789	497,575	339,447
247,832	509,228	519,162	1,276,222	(26,847)	37,104	(89,013)	(78,756)
1,144,312	2,351,254	1,542,972	5,038,538	(123,961)	—	114,650	(9,311)
233,026	478,806	105,867	817,699	(25,243)	—	31,250	6,007
336,678	691,783	48,907	1,077,368	(36,472)	—	140,472	104,000
174,097	357,722	314,747	846,566	(18,860)	—	(49,881)	(68,741)
541,784	1,113,221	3,936	1,658,941	(58,691)	—	678,486	619,795
989,146	2,032,430	—	3,021,576	(107,153)	—	436,977	329,824
152,543	313,434	69,481	535,458	(16,525)	—	292,930	276,405
1,922,643	3,950,514	4,396,449	10,269,606	(208,277)	23,339	(906,661)	(1,091,599)
822,477	1,689,969	791,744	3,304,190	(89,098)	—	562,873	473,775
361,337	742,450	158,279	1,262,066	(39,143)	—	32,851	(6,292)
408,574	839,510	193,899	1,441,983	(44,260)	—	434,931	390,671
388,807	798,894	598,178	1,785,879	(42,119)	—	10,367	(31,752)
605,521	1,244,183	—	1,849,704	(65,595)	—	363,190	297,595
1,196,474	2,458,434	1,966,075	5,620,983	(129,612)	1,150	(394,111)	(522,573)
—	—	589,517	589,517	—	—	(307,032)	(307,032)
260,365	534,980	909,777	1,705,122	(28,205)	—	(115,522)	(143,727)
312,181	641,447	219,830	1,173,458	(33,818)	—	209,156	175,338
—	—	1,036,504	1,036,504	—	—	(219,508)	(219,508)
1,521,810	3,126,911	464,263	5,112,984	(164,855)	839	44,027	(119,989)
444,355	913,030	—	1,357,385	(48,136)	—	453,214	405,078
—	—	742,023	742,023	—	—	(327,339)	(327,339)
791,968	1,627,281	618,223	3,037,472	(85,793)	—	35,258	(50,535)
199,446	409,809	193,100	802,355	(21,606)	—	(2,762)	(24,368)
543,832	1,117,428	369,734	2,030,994	(58,912)	—	(144,248)	(203,160)
103,491	212,646	306,540	622,677	(11,211)	5,434	(70,692)	(76,469)
474,377	974,718	13,059	1,462,154	(51,389)	32,673	528,000	509,284
7,393,256	15,191,158	18,416,959	41,001,373	(800,899)	501	(3,596,659)	(4,397,057)
127,559	262,100	150,525	540,184	(13,818)	—	72,027	58,209
447,234	918,946	557,702	1,923,882	(48,448)	—	66,443	17,995
1,477,257	3,035,367	2,089,644	6,602,268	(160,029)	—	35,218	(124,811)
2,970,261	6,103,089	1,825,259	10,898,609	(321,763)	—	659,416	337,653
2,901,475	5,961,751	766,721	9,629,947	(314,312)	—	1,134,853	820,541
9,673,555	19,876,560	7,058,129	36,608,244	(1,047,920)	17,825	2,403,359	1,373,264
1,802,178	3,702,992	67,307	5,572,477	(195,227)	—	857,530	662,303
17,069,381	35,072,999	12,903,153	65,045,533	(1,849,099)	154,776	(3,984,491)	(5,678,814)
13,485,225	27,708,520	6,406,363	47,600,108	(1,460,833)	35,476	(423,544)	(1,848,901)
3,893,634	8,000,372	4,778,471	16,672,477	(421,791)	—	(871,525)	(1,293,316)
18,213	37,423	28,170	83,806	(1,973)	—	22,496	20,523
2,463,512	5,061,857	1,318,699	8,844,068	(266,868)	—	747,605	480,737

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

Schedule of Pension Amounts by Employer and Nonemployer
As of and for Year ended June 30, 2022

Employer/Nonemployer	Employer number	County	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	
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	\$ 107,313,924	4,857,315	294,105	9,826,802	11,902,127	26,880,349
SECAUCUS TOWN	24600	Hudson	24,535,440	1,110,540	67,242	2,246,725	2,400,567	5,825,074
UNION CITY	22400	Hudson	62,682,244	2,837,166	171,787	5,739,852	2,136,049	10,884,854
WEEHAWKEN TOWNSHIP	27700	Hudson	19,368,386	876,665	53,081	1,773,575	997,090	3,700,411
WEST NEW YORK TOWN	23000	Hudson	42,482,344	1,922,864	116,427	3,890,134	2,614,062	8,543,487
CLINTON TOWN	64500	Hunterdon	3,244,665	146,862	8,892	297,116	396,152	849,022
CLINTON TOWNSHIP	64600	Hunterdon	7,524,845	340,595	20,623	689,055	423,978	1,474,251
DELAWARE TOWNSHIP	64800	Hunterdon	2,227,569	100,826	6,105	203,980	160,474	471,385
FLEMINGTON BOROUGH	65300	Hunterdon	4,944,579	223,805	13,551	452,778	703,848	1,393,982
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	1,419,334	64,243	3,890	129,969	232,857	430,959
FRENCHTOWN BOROUGH	65500	Hunterdon	337,269	15,266	924	30,884	177,074	224,148
HIGH BRIDGE BOROUGH	67000	Hunterdon	2,703,007	122,345	7,408	247,516	294,599	671,868
HOLLAND TOWNSHIP	67100	Hunterdon	1,723,766	78,022	4,724	157,846	108,589	349,181
HUNTERDON COUNTY	71000	Hunterdon	6,342,817	287,093	17,383	580,816	1,169,356	2,054,648
HUNTERDON COUNTY	71003	Hunterdon	4,987,282	225,738	13,668	456,689	776,181	1,472,276
LAMBERTVILLE CITY	67700	Hunterdon	2,468,677	111,739	6,766	226,058	307,630	652,193
LEBANON TOWNSHIP	54300	Hunterdon	2,525,092	114,292	6,920	231,224	178,922	531,358
RARITAN TOWNSHIP	61200	Hunterdon	11,772,964	532,876	32,265	1,078,058	1,156,038	2,799,237
READINGTON TOWNSHIP	72400	Hunterdon	9,183,113	415,652	25,167	840,903	802,122	2,083,844
TEWKSBURY TOWNSHIP	73300	Hunterdon	3,493,587	158,129	9,575	319,910	964,728	1,452,342
WEST AMWELL TOWNSHIP	74000	Hunterdon	1,492,234	67,542	4,090	136,645	206,499	414,776
EAST WINDSOR TOWNSHIP	50800	Mercer	14,533,786	657,838	39,831	1,330,868	1,428,515	3,457,052
EWING TOWNSHIP	43100	Mercer	29,143,103	1,319,095	79,870	2,668,652	983,485	5,051,102
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	60,357,994	2,731,964	165,417	5,527,019	655,284	9,079,684
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	6,838,092	309,510	18,741	626,168	1,603,121	2,557,540
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	7,121,559	322,341	19,517	652,126	1,111,248	2,105,232
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	5,135,670	232,454	14,075	470,276	1,044,088	1,760,893
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	3,618,264	163,772	9,916	331,327	1,446,028	1,951,043
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	5,420,439	245,344	14,855	496,353	1,647,932	2,404,484
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	5,923,830	268,128	16,235	542,449	529,000	1,355,812
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	3,758,423	170,116	10,300	344,161	1,670,140	2,194,717
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	5,635,425	255,074	15,444	516,039	1,167,410	1,953,967
HIGHTSTOWN BOROUGH	24100	Mercer	4,218,511	190,941	11,561	386,292	663,975	1,252,769
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	9,517,592	430,792	26,084	871,532	44,994	1,373,402
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	3,224,915	145,968	8,838	295,307	336,507	786,620
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	20,003,177	905,397	54,821	1,831,703	953,031	3,744,952
MERCER COUNTY	71100	Mercer	79,204,965	3,585,028	217,069	7,252,847	3,555,039	14,609,983
MERCER COUNTY	71103	Mercer	17,440,926	789,423	47,799	1,597,076	774,045	3,208,343
PENNINGTON BOROUGH	69800	Mercer	1,424,729	64,487	3,905	130,463	386,062	584,917
PRINCETON	86001	Mercer	21,161,381	957,821	57,995	1,937,761	1,145,575	4,099,152
ROBBINSVILLE TOWNSHIP	73700	Mercer	15,070,823	682,146	41,303	1,380,045	1,418,518	3,522,012
TRENTON CITY	33401	Mercer	80,157,064	3,628,123	219,679	7,340,032	207,212	11,395,046
TRENTON CITY	33402	Mercer	64,234,607	2,907,430	176,020	5,882,003	—	8,965,475
WEST WINDSOR TOWNSHIP	49700	Mercer	22,211,516	1,005,353	60,873	2,033,922	1,319,722	4,419,870
CARTERET BOROUGH	21400	Middlesex	29,859,296	1,351,512	81,832	2,734,234	3,437,369	7,604,947
CRANBURY TOWNSHIP	64700	Middlesex	7,069,483	319,984	19,375	647,357	1,025,452	2,012,168
DUNELLEN BOROUGH	26100	Middlesex	5,596,920	253,332	15,339	512,513	599,464	1,380,648
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	34,277,126	1,551,474	93,940	3,138,778	927,209	5,711,401
EDISON TOWNSHIP	31701	Middlesex	78,705,315	3,562,413	215,700	7,207,094	4,532,905	15,518,112
EDISON TOWNSHIP	31702	Middlesex	51,592,187	2,335,200	141,394	4,724,328	3,780,015	10,980,937
HELMETTA BOROUGH	66900	Middlesex	—	—	—	—	—	—
HIGHLAND PARK BOROUGH	21900	Middlesex	9,265,368	419,375	25,393	848,435	637,016	1,930,219
JAMESBURG BOROUGH	53600	Middlesex	5,380,227	243,523	14,745	492,671	541,027	1,291,966
METUCHEN BOROUGH	22800	Middlesex	10,184,525	460,979	27,912	932,603	929,156	2,350,650
MIDDLESEX BOROUGH	36900	Middlesex	10,853,931	491,278	29,746	993,901	1,031,801	2,546,726
MIDDLESEX COUNTY	71200	Middlesex	103,644,604	4,691,232	284,049	9,990,800	2,037,846	16,503,927
MIDDLESEX COUNTY	71203	Middlesex	18,953,755	857,898	51,945	1,735,607	3,294,527	5,939,977
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	3,211,537	145,363	8,802	294,082	372,271	820,518
MILLTOWN BOROUGH	58500	Middlesex	5,717,117	258,772	15,668	523,520	220,068	1,018,028
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	27,237,338	1,232,835	74,647	2,494,140	3,781,901	7,583,523
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	516,504	23,378	1,416	47,297	124,493	196,584
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	5,718,930	258,854	15,673	523,686	1,109,190	1,907,403
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	7,122,316	322,375	19,519	652,195	749,682	1,743,771
NEW BRUNSWICK CITY	33700	Middlesex	88,841,741	4,021,215	243,480	8,135,293	803,537	13,203,525
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	34,823,800	1,576,218	95,438	3,188,837	1,497,942	6,358,435
OLD BRIDGE TOWNSHIP	47100	Middlesex	33,781,877	1,529,058	92,583	3,093,427	1,319,549	6,034,617
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	1,209,964	54,766	3,316	110,797	193,397	362,276
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	313,770	14,202	860	28,732	400,542	444,336
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	—	—	—	—	—
PERTH AMBOY CITY	24500	Middlesex	54,860,738	2,483,144	150,352	5,023,632	2,738,085	10,395,213
PISCATAWAY TOWNSHIP	37700	Middlesex	30,511,337	1,381,025	83,619	2,793,942	608,081	4,866,667
PLAINSBORO TOWNSHIP	56200	Middlesex	12,855,223	581,862	35,231	1,177,161	798,736	2,592,990
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	761,079	34,448	2,086	69,692	35,874	142,100
SAYREVILLE BOROUGH	40700	Middlesex	32,614,124	1,476,202	89,382	2,986,495	1,622,816	6,174,895
SOUTH AMBOY CITY	27600	Middlesex	10,387,611	470,171	28,468	951,200	1,548,855	2,998,694
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	33,244,224	1,504,722	91,109	3,044,194	3,951,818	8,591,843
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	23,927,695	1,083,031	65,576	2,191,074	3,035,501	6,375,182
SOUTH RIVER BOROUGH	39400	Middlesex	11,401,687	516,071	31,248	1,044,060	551,486	2,142,865
SPOTSWOOD BOROUGH	51500	Middlesex	7,649,487	346,236	20,964	700,468	1,073,446	2,141,114
WOODBRIE TOWNSHIP	32400	Middlesex	75,820,054	3,431,818	207,793	6,942,889	4,064,101	14,646,601
WOODBRIE TWP FIRE DISTRICT 1	45800	Middlesex	11,051,411	500,216	30,288	1,011,984	1,677,459	3,219,947
WOODBRIE TWP FIRE DISTRICT 2	78500	Middlesex	2,825,061	127,870	7,742	258,693	365,956	760,261
WOODBRIE TWP FIRE DISTRICT 7	45900	Middlesex	2,725,344	123,356	7,469	249,561	664,180	1,044,566
ABERDEEN TOWNSHIP	46400	Monmouth	12,942,160	585,797	35,469	1,185,122	342,319	2,148,707
ALLENHURST BOROUGH	43300	Monmouth	2,868,301	129,827	7,861	262,652	322,948	723,288
ALLENTOWN BOROUGH	63100	Monmouth	1,398,854	63,316	3,834	128,094	358,686	553,930
ASBURY PARK CITY	33200	Monmouth	45,410,396	2,055,396	124,452	4,158,258	2,422,747	8,760,853
ATLANTIC HIGHLANDS	30500	Monmouth	4,261,936	192,907	11,680	390,268	107,760	702,615
AVON BY THE SEA	22300	Monmouth	3,172,381	143,590	8,694	290,497	56,300	499,081
BELMAR BOROUGH	39300	Monmouth	7,439,545	336,734	20,389	681,244	614,801	1,653,168
BRADLEY BEACH BOROUGH	40900	Monmouth	6,815,878	308,505	18,680	624,134	727,479	1,678,798
BRIELLE BOROUGH	50000	Monmouth	6,406,695	289,984	17,558	586,665	975,337	1,869,544
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	3,196,417	144,678	8,760	292,698	—	446,136

Deferred inflows of resources				Pension expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense (benefit)	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
6,574,437	13,508,704	1,909,407	21,992,548	(712,198)	—	1,511,629	799,431
1,503,129	3,088,527	1,223,139	5,814,795	(162,832)	—	557,985	395,153
3,840,140	7,890,456	2,312,741	14,043,337	(415,996)	—	770,495	354,499
1,186,577	2,438,097	136,116	3,760,790	(128,540)	—	386,173	257,633
2,602,621	5,347,688	556,767	8,507,076	(281,938)	—	937,118	655,180
198,780	408,439	210,591	817,810	(21,533)	—	73,792	52,259
460,999	947,229	450,586	1,858,814	(49,939)	521	(36,526)	(85,944)
136,469	280,407	—	416,876	(14,783)	—	47,882	33,099
302,923	622,425	63,289	988,637	(32,815)	936	215,055	183,176
86,954	178,666	328,852	594,472	(9,420)	—	(26,746)	(36,166)
20,662	42,455	237,383	300,500	(2,238)	—	(53,146)	(55,384)
165,596	340,255	2,450	508,301	(17,939)	—	59,195	41,256
105,604	216,988	78,262	400,854	(11,440)	—	22,118	10,678
388,584	798,435	597,372	1,784,391	(42,095)	—	338,052	295,957
305,539	627,800	736,097	1,669,436	(33,099)	—	(141,566)	(174,665)
151,240	310,758	70,555	532,553	(16,384)	—	57,909	41,525
154,696	317,859	392,457	865,012	(16,758)	5,489	(66,537)	(77,806)
721,254	1,481,984	514,677	2,717,915	(78,132)	—	85,899	7,767
562,591	1,155,972	2,021	1,720,584	(60,945)	726	257,732	197,513
214,030	439,774	155,088	808,892	(23,185)	—	185,561	162,376
91,420	187,843	340,130	619,393	(9,903)	—	(60,847)	(70,750)
890,392	1,829,516	1,903,142	4,623,050	(96,455)	—	(294,103)	(390,558)
1,785,411	3,668,541	2,748,866	8,202,818	(193,411)	—	231,107	37,696
3,697,748	7,597,879	3,868,507	15,164,134	(400,571)	417,323	(1,060,597)	(1,043,845)
418,926	860,781	261,977	1,541,684	(45,382)	—	403,124	357,742
436,292	896,464	—	1,332,756	(47,263)	—	368,470	321,207
314,630	646,479	13,675	974,784	(34,083)	—	374,202	340,119
221,668	455,468	—	677,136	(24,013)	—	455,986	431,973
332,076	682,326	—	1,014,402	(35,973)	—	504,500	468,527
362,915	745,693	10,026	1,118,634	(39,314)	—	252,489	213,175
230,254	473,111	—	703,365	(24,943)	—	601,454	576,511
345,246	709,389	171,859	1,226,494	(37,400)	—	337,876	300,476
258,441	531,027	248,943	1,038,411	(27,997)	—	212,897	184,900
583,082	1,198,077	745,310	2,526,469	(63,164)	471	(234,618)	(297,311)
197,570	405,953	135,869	739,392	(21,402)	2,345	161,915	142,858
1,225,467	2,518,005	1,857,944	5,601,416	(132,753)	127,568	(308,208)	(313,393)
4,852,381	9,970,340	10,224,524	25,047,245	(525,650)	—	(2,449,760)	(2,975,410)
1,068,494	2,195,468	1,681,494	4,945,456	(115,748)	24,517	116,820	25,589
87,284	179,345	—	266,629	(9,455)	—	123,959	114,504
1,296,422	2,663,800	744,038	4,704,260	(140,439)	35,611	(88,279)	(193,107)
923,293	1,897,119	—	2,820,412	(100,019)	10,924	533,704	444,609
4,910,710	10,090,191	5,026,806	20,027,707	(531,969)	167,319	94,643	(270,007)
3,935,243	8,085,868	9,464,876	21,485,987	(426,298)	—	(2,731,015)	(3,157,313)
1,360,757	2,795,991	92,345	4,249,093	(147,409)	—	445,143	297,734
1,829,288	3,758,695	56,267	5,644,250	(198,164)	184,869	739,049	725,754
433,102	889,908	—	1,323,010	(46,917)	—	300,331	253,414
342,887	704,542	144,089	1,191,518	(37,144)	2,922	114,963	80,741
2,099,940	4,314,813	1,271,779	7,686,532	(227,483)	82,781	168,344	23,642
4,821,771	9,907,444	1,366,735	16,095,950	(522,334)	24,170	1,320,212	822,048
3,160,723	6,494,437	961,916	10,617,076	(342,396)	—	291,676	(50,720)
—	—	634,789	—	—	—	(271,209)	(271,209)
567,630	1,166,327	758,291	2,492,248	(61,490)	28,628	(243,408)	(276,270)
329,612	677,264	198,156	1,205,032	(35,706)	—	48,574	12,868
623,941	1,282,030	20,243	1,926,214	(67,590)	—	357,368	289,778
664,951	1,366,295	177,758	2,209,004	(72,033)	—	406,468	334,435
6,349,641	13,046,808	5,282,141	24,678,590	(687,846)	—	403,667	(284,179)
1,161,175	2,385,903	454,911	4,001,989	(125,788)	—	794,038	668,250
196,750	404,269	423,211	1,024,230	(21,314)	—	(15,858)	(37,172)
350,251	719,672	13,094	1,083,017	(37,942)	—	175,642	137,700
1,688,657	3,428,643	406,429	5,503,729	(180,763)	—	1,256,173	1,075,410
31,643	65,018	—	96,661	(3,428)	—	123,213	119,785
350,362	719,900	—	1,070,262	(37,954)	—	367,429	329,475
436,339	896,559	228,240	1,561,138	(47,268)	—	142,357	95,089
5,442,764	11,183,420	5,052,227	21,678,411	(589,606)	—	183,217	(406,389)
2,133,431	4,383,629	1,867,652	8,384,712	(231,111)	—	603,002	371,891
2,069,599	4,252,471	1,230,832	7,552,902	(224,196)	—	75,871	(148,325)
74,127	152,311	—	226,438	(8,030)	—	103,592	95,562
19,223	39,497	187,818	246,538	(2,082)	—	69,798	67,716
—	—	173,829	—	—	—	(91,507)	(91,507)
3,360,966	6,905,883	1,339,754	11,606,603	(364,088)	155,481	1,042,963	834,356
1,869,234	3,840,775	2,146,654	7,856,663	(202,491)	636	(840,602)	(1,042,457)
787,557	1,618,219	771,514	3,177,290	(85,315)	—	165,282	79,967
46,626	95,805	124,856	267,287	(5,051)	—	(53,712)	(58,763)
1,998,058	4,105,474	2,062,190	8,165,722	(216,446)	100,729	(812,378)	(928,095)
636,382	1,307,595	84,096	2,028,073	(68,938)	6,147	514,225	451,434
2,036,661	4,184,791	12,442	6,233,894	(220,628)	—	1,233,901	1,013,273
1,465,897	3,012,024	36,135	4,514,056	(158,798)	7,351	880,939	729,492
698,508	1,435,247	249,460	2,383,215	(75,668)	—	324,744	249,076
468,635	962,919	199,116	1,630,670	(50,766)	65,616	213,351	228,201
4,645,009	9,544,247	1,086,763	15,276,019	(503,186)	—	932,732	429,546
677,049	1,391,154	99,464	2,167,667	(73,344)	—	428,346	355,002
173,073	355,619	102,130	630,822	(18,749)	—	80,718	61,969
166,964	343,067	—	510,031	(18,087)	—	150,352	132,265
792,883	1,629,162	1,179,899	3,601,944	(85,892)	—	(234,477)	(320,369)
175,722	361,062	311,812	848,596	(19,036)	—	(32,206)	(51,242)
85,699	176,088	177,685	439,472	(9,284)	—	52,468	43,184
2,782,004	5,716,272	930,515	9,428,791	(301,370)	7,894	397,451	103,975
261,102	536,494	668,079	1,465,675	(28,285)	—	(107,143)	(135,428)
194,351	399,340	609,376	1,203,067	(21,054)	—	(142,460)	(163,514)
455,773	936,492	611,178	2,003,443	(49,373)	3,189	211,990	165,806
417,565	857,984	555,582	1,831,131	(45,234)	—	(40,453)	(85,687)
392,497	806,476	231,222	1,430,195	(42,519)	—	203,170	160,651
195,824	402,366	507,061	1,105,251	(21,213)	1,812	(189,201)	(208,602)

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

Schedule of Pension Amounts by Employer and Nonemployer
As of and for Year ended June 30, 2022

Employer/Nonemployer	Employer number	County	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
COLTS NECK TOWNSHIP	62000	Monmouth	\$ 6,244,860	282,659	17,115	571,846	1,236,387
DEAL BOROUGH	27100	Monmouth	7,793,025	352,733	21,358	713,612	1,869,026
EATONTOWN BOROUGH	30300	Monmouth	15,950,039	721,941	43,713	1,460,555	3,213,978
ENGLISHTOWN BOROUGH	44800	Monmouth	1,317,883	59,651	3,612	120,679	398,926
FAIR HAVEN BOROUGH	42100	Monmouth	4,727,675	213,987	12,957	432,916	917,983
FREEHOLD BOROUGH	22000	Monmouth	10,095,114	456,932	27,667	924,416	1,802,278
FREEHOLD TOWNSHIP	56100	Monmouth	21,933,144	992,753	60,110	2,008,432	3,870,566
HAZLET TOWNSHIP	50500	Monmouth	13,956,800	631,722	38,250	1,278,033	2,808,058
HIGHLANDS BOROUGH	41800	Monmouth	4,259,727	192,807	11,674	390,066	201,922
HOLMDEL TOWNSHIP	58400	Monmouth	17,799,714	805,663	48,782	1,629,931	4,716,443
HOWELL TOWNSHIP	56000	Monmouth	34,851,682	1,577,480	95,515	3,191,390	5,616,212
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	253,086	11,455	694	23,175	123,437
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	408,523	18,491	1,120	37,409	271,537
KEANSBURG BOROUGH	26700	Monmouth	14,101,808	638,286	38,647	1,291,311	3,345,999
KEYPORT BOROUGH	39000	Monmouth	6,123,677	277,174	16,783	560,749	1,661,986
LAKE COMO BOROUGH	46300	Monmouth	—	—	—	—	—
LITTLE SILVER BOROUGH	40100	Monmouth	4,899,403	221,760	13,427	448,641	683,828
LONG BRANCH CITY	39900	Monmouth	36,879,615	1,669,270	101,072	3,377,089	6,613,151
MANALAPAN TOWNSHIP	51000	Monmouth	21,945,246	993,300	60,143	2,009,432	3,641,105
MANASQUAN BOROUGH	26400	Monmouth	5,911,129	267,554	16,200	541,286	1,292,883
MARLBORO TOWNSHIP	56300	Monmouth	24,273,254	1,098,672	66,523	2,222,717	4,167,367
MATAWAN BOROUGH	28600	Monmouth	7,909,517	358,006	21,677	724,279	1,799,508
MIDDLETOWN TOWNSHIP	37000	Monmouth	40,394,308	1,828,354	110,705	3,698,932	7,416,125
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	2,231,600	101,008	6,116	204,349	825,475
MONMOUTH BEACH BOROUGH	58000	Monmouth	3,743,584	169,445	10,260	342,802	1,061,335
MONMOUTH COUNTY HALL OF RECORDS	71303	Monmouth	155,477,318	7,037,319	426,101	14,237,154	22,151,966
NEPTUNE CITY BOROUGH	30200	Monmouth	5,806,871	262,835	15,914	531,739	1,108,210
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	1,328,101	60,113	3,640	12,615	349,909
NEPTUNE TOWNSHIP	20200	Monmouth	27,231,098	1,232,552	74,630	2,493,568	4,901,892
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	—	—	—	10,954
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	21,493,210	972,840	58,904	1,968,147	3,327,540
OCEANPORT BOROUGH	41400	Monmouth	5,149,619	233,086	14,113	471,554	1,534,300
RED BANK BOROUGH	23500	Monmouth	13,782,502	623,833	37,772	1,262,072	2,451,001
RUMSON BOROUGH	37600	Monmouth	6,065,510	274,541	16,623	555,423	1,259,617
SEA BRIGHT BORO	25900	Monmouth	3,634,054	164,487	9,960	332,773	207,597
SEA GIRT BOROUGH	37800	Monmouth	3,402,469	154,005	9,325	311,566	268,630
SHREWSBURY BOROUGH	44700	Monmouth	5,594,702	253,231	15,333	512,310	1,149,310
SPRING LAKE BOROUGH	35700	Monmouth	5,092,253	230,489	13,956	466,301	593,028
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	4,689,760	212,271	12,853	429,444	830,145
TINTON FALLS BOROUGH	50100	Monmouth	16,015,916	724,923	43,893	1,466,587	2,730,541
UNION BEACH BOROUGH	73500	Monmouth	5,972,218	270,319	16,367	546,880	1,119,982
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	683,066	30,917	1,872	62,549	759,403
WALL TOWNSHIP	51600	Monmouth	25,819,571	1,168,663	70,761	2,364,314	5,247,002
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	—	—	—	33,375
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	626,826	28,372	1,718	57,399	305,945
WEST LONG BRANCH BOROUGH	46600	Monmouth	7,412,869	335,526	20,316	678,801	1,282,510
BOONTON TOWN	31500	Morris	7,028,461	318,127	19,262	643,601	1,283,550
BOONTON TOWNSHIP	57200	Morris	4,742,047	214,638	12,996	434,232	1,095,730
BUTLER BOROUGH	61300	Morris	5,998,305	271,499	16,439	549,268	1,276,699
CHATHAM BOROUGH	38200	Morris	7,777,887	352,048	21,316	712,226	1,385,349
CHATHAM TOWNSHIP	46500	Morris	7,553,080	341,873	20,700	691,640	1,590,801
CHESTER BOROUGH	64100	Morris	—	—	—	—	—
CHESTER TOWNSHIP	52900	Morris	7,931,353	358,994	21,737	726,279	1,449,395
DENVILLE TOWNSHIP	30000	Morris	10,889,470	492,887	29,844	997,155	1,758,518
DOVER TOWN	35500	Morris	18,393,905	832,557	50,410	1,684,341	3,439,329
EAST HANOVER TOWNSHIP	31300	Morris	14,084,074	637,483	38,599	1,289,687	2,385,180
FLORHAM PARK BOROUGH	30100	Morris	12,105,647	547,934	33,177	1,108,522	2,037,712
HANOVER TOWNSHIP	29600	Morris	11,890,617	538,201	32,587	1,088,831	2,864,726
HANOVER TWP FIRE DISTRICT 2	66500	Morris	1,155,396	52,296	3,166	105,800	357,504
HANOVER TWP FIRE DISTRICT 3	66600	Morris	1,651,024	74,730	4,525	151,185	805,995
HARDING TOWNSHIP	52400	Morris	4,646,018	210,291	12,733	425,439	1,706,214
JEFFERSON TOWNSHIP	51100	Morris	13,612,904	616,156	37,308	1,246,542	2,942,004
KINNELON BOROUGH	58300	Morris	5,912,590	267,620	16,204	541,420	1,238,235
LINCOLN PARK BOROUGH	56800	Morris	8,903,941	403,016	24,402	815,339	786,662
LONG HILL TOWNSHIP	57800	Morris	7,240,102	327,706	19,842	662,981	1,045,173
MADISON BOROUGH	30900	Morris	12,481,394	564,941	34,207	1,142,929	2,069,406
MENDHAM BOROUGH	53400	Morris	4,513,200	204,279	12,369	413,276	994,433
MENDHAM TOWNSHIP	53300	Morris	4,624,851	209,333	12,675	423,500	901,738
MONTVILLE TOWNSHIP	39700	Morris	15,185,721	687,346	41,618	1,390,566	3,314,569
MORRIS COUNTY	71400	Morris	58,259,045	2,636,960	159,665	5,334,817	13,623,810
MORRIS COUNTY	71403	Morris	18,832,739	852,420	51,613	1,724,526	1,529,238
MORRIS COUNTY PARK COMMISSION	71404	Morris	6,871,484	311,022	18,832	629,226	1,509,733
MORRIS PLAINS BOROUGH	52500	Morris	5,740,176	259,816	15,732	525,631	1,452,582
MORRIS TOWNSHIP	51700	Morris	19,689,935	891,219	53,962	1,803,202	3,782,223
MORRISTOWN TOWN	32900	Morris	30,701,503	1,389,632	84,141	2,811,356	6,273,174
MOUNT ARLINGTON BOROUGH	68800	Morris	4,768,424	215,832	13,068	436,648	902,988
MOUNT OLIVE TOWNSHIP	47700	Morris	19,182,813	868,265	52,572	1,756,582	4,000,772
MOUNTAIN LAKES BOROUGH	42700	Morris	5,042,712	228,247	13,820	461,764	938,809
NETCONG BOROUGH	69100	Morris	3,819,503	172,881	10,468	349,754	1,048,339
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	43,468,398	1,967,496	119,130	3,980,428	9,040,222
PEQUANNOCK TOWNSHIP	46200	Morris	12,175,026	551,074	33,367	1,114,875	1,826,744
RANDOLPH TOWNSHIP	45500	Morris	11,774,495	532,945	32,269	1,078,198	1,800,356
RIVERDALE BOROUGH	72500	Morris	6,121,626	277,081	16,777	560,561	474,623
ROCKAWAY BOROUGH	39200	Morris	5,250,973	237,673	14,391	480,835	941,200
ROCKAWAY TOWNSHIP	41700	Morris	19,172,296	867,789	52,544	1,755,619	4,068,489
ROXBURY TOWNSHIP	46800	Morris	16,284,571	737,083	44,630	1,491,188	781,469
WASHINGTON TWP (MORRIS)	58100	Morris	10,449,844	472,988	28,639	956,899	2,247,895
WHARTON BOROUGH	42500	Morris	7,570,013	342,639	20,746	693,191	2,027,553
BARNEGAT TOWNSHIP	63300	Ocean	20,551,286	930,206	56,323	1,881,894	4,702,909
BAY HEAD BOROUGH	55600	Ocean	2,830,263	128,105	7,757	259,169	706,660
BEACH HAVEN BOROUGH	62100	Ocean	4,279,486	193,701	11,728	391,875	1,265,773
BEACHWOOD BOROUGH	63400	Ocean	6,551,976	296,560	17,956	599,968	2,097,244
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	23,900,147	1,081,785	65,501	2,188,551	5,622,010

Deferred inflows of resources				Pension expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense (benefit)	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
382,583	786,105	300,021	1,468,709	(41,445)	2,499	25,315	(13,631)
477,429	980,988	246,064	1,704,481	(51,719)	—	212,698	160,979
977,157	2,007,795	267,025	3,251,977	(105,854)	—	31,408	(74,446)
80,738	165,895	443,812	690,445	(8,746)	—	(53,247)	(61,993)
289,634	595,121	173,698	1,058,453	(31,376)	—	(21,054)	(52,430)
618,463	1,270,775	483,488	2,372,726	(66,997)	—	(86,273)	(153,270)
1,343,703	2,760,950	3,060,594	7,165,247	(145,561)	1,190	(861,554)	(1,005,925)
855,044	1,756,885	549,176	3,161,105	(92,625)	—	2,180	(90,445)
260,966	536,215	139,441	936,622	(28,270)	—	(92,463)	(120,733)
1,090,474	2,240,632	—	3,331,106	(118,129)	26,309	627,191	535,371
2,135,139	4,387,138	975,896	7,498,173	(231,296)	—	89,562	(141,734)
15,505	31,858	207,261	254,624	(1,680)	—	(65,387)	(67,067)
25,028	51,425	163,295	239,748	(2,711)	—	26,087	23,376
863,927	1,775,139	134,510	2,773,576	(93,588)	—	193,588	100,000
375,158	770,850	384,920	1,530,928	(40,640)	13,249	151,516	124,125
—	—	340,007	340,007	—	—	(714,798)	(714,798)
300,155	616,738	579,705	1,496,598	(32,515)	—	(23,321)	(55,836)
2,259,378	4,642,415	4,128,912	11,030,705	(244,755)	—	(681,661)	(926,416)
1,344,445	2,762,473	388,989	4,495,907	(145,641)	—	174,318	28,677
362,137	744,094	484,403	1,590,634	(39,230)	—	(188,196)	(227,426)
1,487,067	3,055,523	1,223,339	5,765,929	(161,091)	3,759	(188,610)	(345,942)
484,565	995,652	827,275	2,307,492	(52,492)	282	129,178	76,968
2,474,701	5,084,845	1,474,722	9,034,268	(268,080)	—	862,440	594,360
136,716	280,914	52,038	469,668	(14,810)	—	77,326	62,516
229,345	471,243	—	700,588	(24,845)	—	184,956	160,111
9,525,099	19,571,524	4,599,736	33,696,359	(1,031,838)	6,692	(1,356,138)	(2,381,284)
355,750	730,970	241,228	1,327,948	(38,538)	—	(25,927)	(64,465)
81,364	167,182	77,203	325,749	(8,814)	—	91,599	82,785
1,668,275	3,427,857	2,640,216	7,736,348	(180,721)	22,303	(123,307)	(281,725)
—	—	417,478	417,478	—	—	(75,300)	(75,300)
1,316,751	2,705,571	1,339,464	5,361,786	(142,641)	—	(227,235)	(369,876)
315,484	648,235	41,990	1,005,709	(34,176)	5,332	225,922	195,278
844,366	1,734,945	950,864	3,530,175	(91,469)	—	(182,888)	(274,357)
371,595	763,528	763,336	1,898,459	(40,254)	752	(81,078)	(120,580)
222,635	457,456	288,102	968,193	(24,118)	—	(69,799)	(93,917)
208,447	428,304	167,755	804,506	(22,581)	291	(33,299)	(55,589)
342,752	704,262	104,887	1,151,901	(37,130)	—	172,408	135,278
311,970	641,014	184,429	1,137,413	(33,795)	—	129,757	95,962
287,312	590,348	278,274	1,155,934	(31,124)	—	(4,584)	(35,708)
981,193	2,016,087	679,700	3,676,980	(106,291)	—	135,951	29,660
365,880	751,784	—	1,117,664	(39,635)	—	453,897	414,262
41,847	85,984	630,335	758,166	(4,533)	64	5,414	945
1,581,800	3,250,174	686,621	5,518,595	(171,354)	—	347,464	176,110
—	—	347,515	347,515	—	—	(62,410)	(62,410)
38,402	78,905	10,171	127,478	(4,160)	31,868	80,711	108,419
454,139	933,134	302,656	1,689,929	(49,196)	—	(28,569)	(77,765)
430,589	884,744	789,983	2,105,316	(46,645)	—	(120,044)	(166,689)
290,515	596,930	121,151	1,008,596	(31,471)	487	116,682	85,698
367,478	755,068	212,377	1,334,923	(39,808)	—	36,150	(3,658)
476,501	979,082	547,121	2,002,704	(51,619)	—	14,303	(37,316)
462,729	950,783	443,292	1,856,804	(50,127)	—	(9,972)	(60,099)
—	—	334,140	334,140	—	—	(509,777)	(509,777)
485,903	998,401	—	1,484,304	(52,637)	—	759,435	706,798
667,128	1,370,769	798,836	2,836,733	(72,269)	—	(368,520)	(440,789)
1,126,877	2,315,429	173,993	3,616,299	(122,073)	—	1,054,131	932,058
862,841	1,772,907	310,853	2,946,601	(93,470)	5,884	(47,413)	(134,999)
741,635	1,523,862	601,812	2,867,309	(80,340)	—	(97,580)	(177,920)
728,462	1,496,794	166,664	2,391,920	(78,913)	311	160,996	82,394
70,784	145,442	90,997	307,223	(7,668)	—	38,686	31,018
101,148	207,831	23,583	332,562	(10,957)	—	212,761	201,804
284,632	584,842	489,512	1,358,986	(30,834)	—	78,935	48,101
833,975	1,713,596	666,843	3,014,414	(90,343)	—	(237,000)	(327,343)
362,227	744,278	658,825	1,765,330	(39,239)	—	(22,381)	(61,620)
545,487	1,120,830	428,732	2,095,049	(59,092)	314	108,811	50,033
443,555	911,386	563,256	1,918,187	(48,050)	—	(244,904)	(292,954)
764,655	1,571,161	1,448,304	3,784,120	(82,834)	562	(62,971)	(145,243)
276,495	568,123	77,728	922,346	(29,952)	—	40,489	10,537
283,335	582,177	268,730	1,134,242	(30,693)	—	(51,486)	(82,179)
930,332	1,911,582	969,574	3,811,488	(100,781)	—	60,573	(40,208)
3,569,159	7,333,663	454,558	11,357,380	(386,641)	161,397	824,454	599,210
1,153,761	2,370,670	1,541,693	5,066,124	(124,985)	—	(365,465)	(490,450)
420,972	864,984	428,649	1,714,605	(45,603)	4,759	17,472	(23,372)
351,664	722,575	306,989	1,381,228	(38,095)	—	156,677	118,582
1,206,276	2,478,574	631,599	4,316,449	(130,674)	—	(89,182)	(219,856)
1,880,884	3,864,713	824,355	6,569,952	(203,753)	—	684,513	480,760
292,131	600,250	486,811	1,379,192	(31,646)	—	15,220	(16,426)
1,175,208	2,414,737	57,620	3,647,565	(127,308)	—	420,097	292,789
308,935	634,778	174,262	1,117,975	(33,466)	723	108,083	75,340
233,996	480,800	—	714,796	(25,348)	254	242,923	217,829
2,663,030	5,471,813	629,965	8,764,808	(288,482)	—	1,540,511	1,252,029
745,886	1,532,595	788,366	3,046,847	(80,801)	—	(100,660)	(181,461)
721,348	1,482,176	720,660	2,924,184	(78,142)	330	(282,666)	(360,480)
375,033	770,592	292,757	1,438,382	(40,627)	—	174,790	134,163
321,694	660,994	491,566	1,474,254	(34,849)	1,351	(27,046)	(60,544)
1,174,564	2,413,413	1,614,121	5,202,098	(127,239)	—	(250,872)	(378,111)
997,651	2,049,906	417,332	3,464,889	(108,074)	5,163	88,743	(14,168)
640,195	1,315,429	281,362	2,236,986	(69,351)	—	105,382	36,031
463,766	952,915	420,041	1,836,722	(50,239)	—	105,957	55,718
1,259,046	2,587,001	734,514	4,580,561	(136,390)	—	598,376	461,986
173,392	356,274	342,227	871,893	(18,783)	—	40,051	21,268
262,177	538,703	244,983	1,045,863	(28,401)	—	73,889	45,488
401,398	824,764	646,602	1,872,764	(43,483)	22,145	315,389	294,051
1,464,209	3,008,556	—	4,472,765	(158,615)	—	609,578	450,963

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

Schedule of Pension Amounts by Employer and Nonemployer
As of and for Year ended June 30, 2022

Employer/Nonemployer	Employer number	County	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	
BRICK TOWNSHIP	55500	Ocean	\$ 57,736,538	2,613,310	158,233	5,286,970	2,685,443	10,743,956
HARVEY CEDARS BOROUGH	66800	Ocean	2,695,192	121,992	7,386	246,800	593,408	969,586
ISLAND HEIGHTS BOROUGH	67400	Ocean	1,191,763	53,942	3,266	109,130	345,338	511,676
JACKSON BD FIRE DISTRICT 2	67500	Ocean	1,852,605	83,854	5,077	169,644	465,266	723,841
JACKSON TOWNSHIP	49800	Ocean	34,980,082	1,583,292	95,867	3,203,148	2,291,598	7,173,905
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	3,453,665	156,322	9,465	316,254	234,227	716,268
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	2,071,472	93,760	5,677	189,686	679,083	968,206
LACEY TOWNSHIP	51800	Ocean	16,603,454	751,517	45,503	1,520,388	172,102	2,489,510
LAKEHURST BOROUGH	52700	Ocean	1,988,433	90,002	5,450	182,082	508,782	786,316
LAKEWOOD TOWNSHIP	33800	Ocean	53,575,622	2,424,976	146,830	4,905,953	4,293,201	11,770,960
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	5,083,118	230,076	13,931	465,464	1,549,809	2,259,280
LAVALLETTT BOROUGH	67900	Ocean	4,056,385	183,603	11,117	371,446	196,291	762,457
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	16,698,180	755,804	45,763	1,529,063	1,631,918	3,962,548
LONG BEACH TOWNSHIP	55000	Ocean	13,884,657	628,457	38,052	1,271,427	424,174	2,362,110
MANCHESTER TOWNSHIP	54800	Ocean	28,820,224	1,304,480	78,985	2,639,086	3,345,211	7,367,762
MANTOLOKING BOROUGH	47400	Ocean	3,585,876	162,306	9,827	328,361	773,342	1,273,836
OCEAN COUNTY	71500	Ocean	93,885,641	4,249,515	257,303	8,597,166	5,295,403	18,399,387
OCEAN COUNTY	71503	Ocean	21,292,307	963,747	58,354	1,949,750	1,424,149	4,396,000
OCEAN GATE BOROUGH	69400	Ocean	2,664,713	120,612	7,303	244,009	1,073,135	1,445,059
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	7,753,464	350,943	21,249	709,989	1,017,745	2,099,926
PINE BEACH BOROUGH	69900	Ocean	1,258,625	56,969	3,449	115,253	216,105	391,776
PLUMSTED FIRE DISTRICT 1	85402	Ocean	1,974,290	89,362	5,411	180,787	224,862	500,422
PLUMSTED TOWNSHIP	72300	Ocean	2,716,068	122,936	7,444	248,712	659,450	1,038,542
POINT PLEASANT BEACH BOROUGH	46700	Ocean	8,300,376	375,697	22,748	760,071	474,214	1,632,730
POINT PLEASANT BOROUGH	54200	Ocean	12,614,318	570,958	34,571	1,155,101	500,209	2,280,839
SEASIDE HEIGHTS BOROUGH	54700	Ocean	9,350,335	423,221	25,626	856,216	1,200,493	2,505,556
SEASIDE PARK BOROUGH	55400	Ocean	4,398,741	199,099	12,055	402,795	420,287	1,034,236
SHIP BOTTOM BOROUGH	61600	Ocean	3,927,924	177,788	10,765	359,682	333,460	881,695
SOUTH TOMS RIVER BOROUGH	72700	Ocean	2,641,285	119,552	7,239	241,864	395,905	764,560
STAFFORD TOWNSHIP	56400	Ocean	20,254,045	916,752	55,508	1,854,675	604,908	3,431,843
SURF CITY BOROUGH	73100	Ocean	3,578,668	161,980	9,808	327,701	637,116	1,136,605
TOMS RIVER TOWNSHIP	48700	Ocean	66,267,795	2,999,457	181,614	6,068,183	1,835,857	11,085,111
TUCKERTON BOROUGH	73400	Ocean	3,379,982	152,987	9,263	309,507	680,269	1,152,206
BLOOMINGDALE BOROUGH	55700	Passaic	6,463,340	292,548	17,713	591,852	569,661	1,471,774
BOROUGH OF WOODLAND PARK	43000	Passaic	9,751,412	441,375	26,725	892,943	897,566	2,258,609
CLIFTON CITY	34800	Passaic	94,048,427	4,256,883	257,749	8,612,072	1,489,752	14,616,456
HALEDON BOROUGH	42000	Passaic	6,846,137	309,874	18,763	626,905	1,158,510	2,114,052
HAWTHORNE BOROUGH	28200	Passaic	11,911,485	539,146	32,645	1,090,742	754,114	2,416,647
LITTLE FALLS TWP	41600	Passaic	10,954,158	495,814	30,021	1,003,079	1,388,879	2,897,793
NORTH HALEDON BOROUGH	41900	Passaic	9,104,906	412,112	24,953	833,742	1,453,544	2,724,351
PASSAIC CITY	22501	Passaic	53,343,325	2,414,461	146,193	4,884,681	2,342,970	9,788,305
PASSAIC CITY	22502	Passaic	33,782,044	1,529,066	92,583	3,093,443	374,336	5,089,428
PASSAIC COUNTY	71600	Passaic	151,536,448	6,858,945	415,301	13,876,286	3,135,970	24,286,502
PASSAIC COUNTY	71603	Passaic	22,308,848	1,009,758	61,140	2,042,835	1,497,390	4,611,123
PATERSON CITY	30701	Passaic	110,814,121	5,015,743	303,698	10,147,317	1,726,449	17,193,207
PATERSON CITY	30702	Passaic	107,873,272	4,882,633	295,638	9,878,022	6,393,475	21,449,768
POMPTON LAKES BOROUGH	40300	Passaic	6,871,660	311,030	18,832	629,242	777,491	1,736,595
PROSPECT PARK BOROUGH	43800	Passaic	6,300,624	285,183	17,268	576,952	502,811	1,382,214
RINGWOOD BOROUGH	44900	Passaic	9,158,065	414,518	25,099	838,610	1,193,753	2,471,980
TOTOWA BOROUGH	40000	Passaic	11,649,651	527,294	31,927	1,066,766	1,082,000	2,707,987
WANAQUE BOROUGH	40400	Passaic	8,237,958	372,872	22,577	754,355	22,811	1,172,615
WAYNE TOWNSHIP	29400	Passaic	46,511,032	2,105,214	127,468	4,259,044	24,263	6,515,989
WEST MILFORD TOWNSHIP	24200	Passaic	13,817,857	625,433	37,869	1,265,310	—	1,928,612
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	4,759,579	215,431	13,044	435,838	378,391	1,042,704
CARNEYS POINT TOWNSHIP	25700	Salem	5,279,260	238,953	14,468	483,425	264,540	1,001,386
ELMER BOROUGH	65100	Salem	146,935	6,651	403	13,455	100,693	121,202
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	3,351,159	151,682	9,184	306,868	375,745	843,479
PENNS GROVE BOROUGH	28500	Salem	2,780,047	124,927	7,564	252,739	158,520	543,750
PENNSVILLE TOWNSHIP	26800	Salem	5,754,777	260,477	15,772	526,968	21,444	824,661
SALEM CITY	20400	Salem	4,322,963	195,669	11,848	395,856	429,198	1,032,571
SALEM COUNTY	71700	Salem	37,891,589	1,715,075	103,846	3,469,756	4,052,149	9,340,826
SALEM COUNTY	71703	Salem	6,747,264	305,399	18,492	617,851	555,612	1,497,354
WOODSTOWN BOROUGH	48500	Salem	2,666,606	120,698	7,308	244,183	485,102	857,291
BEDMINSTER TOWNSHIP	42300	Somerset	5,399,660	244,403	14,798	494,450	465,616	1,219,267
BERNARDS TOWNSHIP	53000	Somerset	13,655,431	618,081	37,424	1,250,436	—	1,905,941
BERNARDSVILLE BORO	42200	Somerset	6,664,763	301,665	18,265	610,296	752,041	1,682,267
BOUND BROOK BOROUGH	43400	Somerset	9,570,170	433,171	26,228	876,346	1,093,160	2,428,905
BRANCHBURG TOWNSHIP	55800	Somerset	8,317,943	376,492	22,796	761,679	441,017	1,601,984
BRIDGEWATER TWP	59700	Somerset	24,692,972	1,117,670	67,674	2,261,151	557,154	4,003,649
FAR HILLS BOROUGH	65200	Somerset	1,973,208	89,313	5,408	180,688	383,188	658,597
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	35,710,542	1,616,355	97,868	3,270,036	—	4,984,259
GREEN BROOK TOWNSHIP	61900	Somerset	8,006,321	362,387	21,942	733,144	782,959	1,900,432
HILLSBOROUGH TOWNSHIP	51200	Somerset	20,254,317	916,765	55,509	1,854,700	1,436,602	4,263,576
MANVILLE BOROUGH	41000	Somerset	8,477,270	383,704	23,233	776,269	586,066	1,769,272
MONTGOMERY TOWNSHIP	68700	Somerset	10,815,091	489,520	29,640	990,345	723,879	2,233,384
NORTH PLAINFIELD BOROUGH	21300	Somerset	27,201,685	1,231,221	74,549	2,490,875	503,987	4,300,632
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	2,387,090	108,046	6,542	218,587	249,567	582,742
RARITAN BOROUGH	46100	Somerset	6,682,752	302,479	18,315	611,944	888,840	1,821,578
SOMERSET COUNTY FINANCE OFFICE	71800	Somerset	39,022,025	1,766,241	106,944	3,573,271	143,136	5,589,592
SOMERSET COUNTY FINANCE OFFICE	71803	Somerset	22,098,148	1,000,221	60,562	2,023,541	1,380,529	4,464,853
SOMERVILLE BOROUGH	21600	Somerset	12,218,618	553,047	33,486	1,118,866	627,510	2,332,909
SOUTH BOUND BROOK BOROUGH	48200	Somerset	4,720,942	213,682	12,938	432,300	587,353	1,246,273
WARREN TOWNSHIP	51300	Somerset	12,551,073	568,095	34,398	1,149,309	1,270,715	3,022,517
WATCHUNG BOROUGH	29800	Somerset	9,221,002	417,367	25,271	844,373	395,783	1,682,794
PALISADES INTERSTATE PARK COMM	91999	Special Location	—	—	—	—	—	—
NJ TRANSIT CORPORATION	62300	Statewide	90,465,614	4,094,715	247,930	8,283,992	9,976,068	22,602,705
WATERFRONT COMM OF NY HARBOR	60600	Statewide	652,798	29,547	1,789	59,777	41,128	132,241
ANDOVER TOWNSHIP	63200	Sussex	4,190,550	189,675	11,485	383,731	429,180	1,014,071
BYRAM TOWNSHIP	55900	Sussex	5,338,518	241,636	14,631	488,851	145,572	890,690
FRANKLIN BOROUGH	65400	Sussex	4,454,285	201,613	12,207	407,882	537,522	1,159,224
HAMBURG BOROUGH	66000	Sussex	2,603,563	117,844	7,135	238,410	626,769	990,158
HARDYSTON TOWNSHIP	66700	Sussex	6,889,544	311,839	18,882	630,880	745,701	1,707,302
HOPATCONG BOROUGH	47800	Sussex	9,135,569	413,500	25,037	836,550	603,349	1,878,436

Deferred inflows of resources				Pension expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense (benefit)	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
3,537,148	7,267,890	529,018	11,334,056	(383,173)	—	1,090,543	707,370
165,117	339,271	582,342	1,086,730	(17,887)	—	41,548	23,661
73,012	150,019	—	223,031	(7,909)	—	93,688	85,779
113,497	233,206	58,083	404,786	(12,295)	—	142,309	130,014
2,143,006	4,403,301	535,059	7,081,366	(232,148)	—	458,160	226,012
211,584	434,748	10,468	656,800	(22,921)	—	9,400	(13,521)
126,906	260,757	13,694	401,357	(13,747)	—	206,736	192,989
1,017,187	2,090,047	889,532	3,996,766	(110,190)	—	168,170	57,980
121,819	250,304	119,903	492,026	(13,196)	—	87,470	74,274
3,282,235	6,744,112	—	10,026,347	(355,559)	—	1,685,163	1,329,604
311,410	639,864	—	951,274	(33,735)	20,227	528,556	515,048
248,509	510,619	88,154	847,282	(26,921)	—	79,749	52,828
1,022,991	2,101,971	309,630	3,434,592	(110,819)	1,917	454,593	345,691
850,624	1,747,804	186,566	2,784,994	(92,147)	—	43,833	(48,314)
1,765,631	3,627,897	311,054	5,704,582	(191,268)	—	1,158,020	966,752
219,684	451,391	180,346	851,421	(23,798)	—	205,747	181,949
5,751,772	11,818,347	448,628	18,018,747	(623,080)	—	1,169,932	546,852
1,304,443	2,680,281	254,899	4,239,623	(141,308)	—	4,269	(137,039)
163,250	335,435	167,302	665,987	(17,685)	—	169,590	151,905
475,005	976,008	38,453	1,489,466	(51,457)	—	437,154	385,697
77,108	158,436	247,544	483,088	(8,353)	—	124,458	116,105
120,952	248,524	332,988	702,464	(13,103)	—	10,583	(2,520)
166,396	341,899	66,503	574,798	(18,025)	288	113,956	96,219
508,511	1,044,853	290,994	1,844,358	(55,086)	—	(37,416)	(92,502)
772,798	1,587,893	494,382	2,855,073	(83,716)	—	162,862	79,146
572,835	1,177,022	426,015	2,175,872	(62,054)	61,896	(62,236)	(62,394)
269,483	553,715	517,893	1,341,091	(29,193)	—	(127,307)	(156,500)
240,639	494,448	12,620	747,707	(26,068)	—	201,100	175,032
161,815	332,486	244,469	738,770	(17,529)	—	(14,815)	(32,344)
1,240,836	2,549,584	1,776,753	5,567,173	(134,418)	25,234	7,002	(102,182)
219,242	450,484	35,197	704,923	(23,750)	—	137,508	113,758
4,059,803	8,341,806	491,457	12,893,066	(439,792)	25,405	1,142,870	728,483
207,070	425,473	—	632,543	(22,432)	—	271,419	248,987
395,967	813,607	206,202	1,415,776	(42,894)	—	156,420	113,526
597,407	1,227,510	988,288	2,813,205	(64,716)	—	28,205	(36,511)
5,761,745	11,838,839	4,064,980	21,665,564	(624,160)	23,087	(2,397,028)	(2,998,101)
419,419	861,793	—	1,281,212	(45,435)	—	394,404	348,969
729,740	1,499,421	619,575	2,848,736	(79,052)	—	(200,521)	(279,573)
671,091	1,378,912	43,769	2,093,772	(72,698)	—	734,660	661,962
557,799	1,146,128	656,518	2,360,445	(60,425)	—	319,575	259,150
3,288,004	6,714,871	2,047,444	12,030,319	(354,017)	—	(46,573)	(400,590)
2,069,609	4,252,492	1,693,251	8,015,352	(224,197)	—	(452,239)	(676,436)
9,283,668	19,075,446	2,579,770	30,938,884	(1,005,684)	—	641,202	(364,482)
1,366,720	2,808,243	3,493,211	7,668,174	(148,055)	—	(367,254)	(515,309)
6,788,871	13,949,310	16,281,626	37,019,807	(735,427)	—	(3,651,671)	(4,387,098)
6,608,704	13,579,115	18,086,726	38,274,545	(715,910)	—	(167,343)	(883,253)
420,983	865,006	262,015	1,548,004	(45,604)	—	198,979	153,375
385,999	793,124	891,302	2,070,425	(41,815)	—	205,192	163,377
561,056	1,152,819	308,304	2,022,179	(60,778)	—	252,174	191,396
713,699	1,466,461	802,643	2,982,803	(77,314)	—	(63,351)	(140,665)
504,687	1,036,996	1,179,792	2,721,475	(54,672)	—	(276,759)	(331,431)
2,849,433	5,854,820	5,602,286	14,306,539	(308,674)	—	(1,662,897)	(1,971,571)
846,532	1,739,395	3,309,921	5,895,848	(91,703)	20,653	(854,003)	(925,053)
291,589	599,137	324,516	1,215,242	(31,587)	—	(107,073)	(138,660)
323,426	664,555	451,073	1,439,054	(35,036)	4,959	8,330	(21,747)
9,002	18,496	—	27,498	(975)	82	34,590	33,697
205,304	421,845	302,050	929,199	(22,240)	—	59,204	36,964
169,090	347,435	959,559	1,476,084	(18,317)	—	(279,299)	(297,616)
352,558	724,413	1,082,244	2,159,215	(38,192)	—	(261,003)	(299,195)
264,840	544,176	400,969	1,209,985	(28,690)	—	113,657	84,967
2,321,375	4,769,802	2,212,084	9,303,261	(251,471)	—	197,978	(53,493)
413,362	849,347	848,669	2,111,378	(44,779)	15,672	(205,951)	(235,058)
163,366	335,673	301,584	800,623	(17,697)	—	50,860	33,163
330,803	679,710	599,090	1,609,603	(35,835)	4,701	1,093	(30,041)
836,581	1,718,949	552,450	3,107,980	(90,625)	—	(286,769)	(377,394)
408,307	838,962	416,026	1,663,295	(44,231)	22,685	59,719	38,173
586,303	1,204,695	115,114	1,906,112	(63,513)	—	237,631	174,118
509,587	1,047,065	878,072	2,434,724	(55,203)	—	(193,156)	(248,359)
1,512,780	3,108,357	1,376,444	5,997,581	(163,877)	—	(371,455)	(535,332)
120,886	248,388	135,273	504,547	(13,095)	—	104,232	91,137
2,187,756	4,495,252	3,318,663	10,001,671	(236,996)	—	(973,260)	(1,210,256)
490,496	1,007,838	—	1,498,334	(53,135)	—	299,723	246,588
1,240,852	2,549,618	1,044,301	4,834,771	(134,419)	—	(94,470)	(228,889)
519,348	1,067,121	969,318	2,555,787	(56,260)	—	(265,140)	(321,400)
662,571	1,361,406	392,748	2,416,725	(71,775)	—	137,720	65,945
1,666,473	3,424,155	1,197,546	6,288,174	(180,526)	—	45,746	(134,780)
146,242	300,487	202,066	648,795	(15,842)	—	(5,546)	(21,388)
409,409	841,226	82,458	1,333,093	(44,351)	—	160,158	115,807
2,390,630	4,912,102	1,961,801	9,264,533	(258,973)	186,883	(595,648)	(667,738)
1,353,812	2,781,720	87,670	4,223,202	(146,656)	—	371,622	224,966
748,556	1,538,083	60,684	2,347,323	(81,090)	4,450	199,511	122,871
289,222	594,273	161,096	1,044,591	(31,331)	—	144,194	112,863
788,924	1,579,932	57,798	2,406,654	(83,296)	—	333,756	250,460
564,912	1,160,742	1,504,087	3,229,741	(61,196)	—	(307,311)	(368,507)
—	—	686,576	686,576	—	—	(785,745)	(785,745)
5,542,249	11,387,834	482,136	17,412,219	(600,383)	—	3,723,654	3,123,271
39,993	82,174	13,188	135,355	(4,332)	—	9,068	4,736
256,728	527,507	164,914	949,149	(27,811)	—	143,757	115,946
327,057	672,014	369,128	1,368,199	(35,430)	—	(55,707)	(91,137)
272,886	560,706	356,347	1,189,939	(29,561)	—	126,327	96,766
159,504	327,737	102,877	590,118	(17,279)	—	153,440	136,161
422,078	867,257	165,571	1,454,906	(45,723)	—	185,334	139,611
559,678	1,149,988	121,200	1,830,866	(60,629)	—	40,670	(19,959)

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2022

Employer/Nonemployer	Employer number	County	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
NEWTON TOWN	23600	Sussex	\$ 7,568,614	342,576	20,743	693,063	334,657	1,391,039
OGDENSBURG BOROUGH	69500	Sussex	1,869,099	84,600	5,122	171,155	242,434	503,311
SPARTA TOWNSHIP	47500	Sussex	12,076,234	546,603	33,096	1,105,828	676,700	2,362,227
STANHOPE BOROUGH	72900	Sussex	2,662,812	120,526	7,298	243,835	216,442	588,101
SUSSEX COUNTY	71903	Sussex	24,084,249	1,090,117	66,005	2,205,410	415,680	3,777,212
VERNON TOWNSHIP	54600	Sussex	11,596,043	524,868	31,780	1,061,857	857,740	2,476,245
BERKELEY HEIGHTS TOWNSHIP	49300	Union	9,339,756	422,742	25,597	855,247	814,367	2,117,953
CLARK TOWNSHIP	52600	Union	12,733,697	576,361	34,898	1,166,032	1,238,132	3,015,423
CRANFORD TOWNSHIP	25401	Union	19,350,951	875,876	53,033	1,771,978	2,293,760	4,994,647
CRANFORD TOWNSHIP	25402	Union	9,817,587	444,370	26,906	899,003	1,913,522	3,283,801
ELIZABETH CITY	21001	Union	108,390,586	4,906,048	297,056	9,925,393	4,399,011	19,527,508
ELIZABETH CITY	21002	Union	85,574,379	3,873,325	234,525	7,836,099	4,411,012	16,354,961
FANWOOD BOROUGH	31100	Union	4,698,068	212,647	12,876	430,205	92,737	748,465
GARWOOD BOROUGH	29700	Union	5,255,946	237,898	14,404	481,290	241,454	975,046
HILLSIDE TOWNSHIP	34301	Union	21,485,870	972,508	58,884	1,967,474	1,381,309	4,380,175
HILLSIDE TOWNSHIP	34302	Union	15,269,271	691,128	41,847	1,398,217	1,038,378	3,169,570
KENILWORTH BOROUGH	31000	Union	9,547,067	432,126	26,165	874,231	418,135	1,750,657
LINDEN CITY	35900	Union	76,234,280	3,450,567	208,928	6,980,820	2,703,347	13,343,662
MOUNTAINSIDE BOROUGH	39500	Union	6,300,510	285,178	17,267	576,942	151,837	1,031,224
NEW PROVIDENCE BOROUGH	50300	Union	9,334,097	422,486	25,581	854,729	261,597	1,564,393
PLAINFIELD CITY	20600	Union	60,774,112	2,750,799	166,558	5,565,123	1,964,994	10,447,474
RAHWAY CITY	34100	Union	38,965,284	1,763,673	106,788	3,568,075	—	5,438,536
ROSELLE BOROUGH	21800	Union	30,400,478	1,376,007	83,316	2,783,790	2,766,331	7,009,444
ROSELLE PARK BOROUGH	25000	Union	11,090,699	501,995	30,395	1,015,582	1,072,242	2,620,214
SCOTCH PLAINS TOWNSHIP	34500	Union	17,019,853	770,364	46,645	1,558,518	1,842,733	4,018,260
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	22,945,056	1,038,555	62,883	2,101,093	1,628,408	4,830,939
SUMMIT CITY	28100	Union	29,470,795	1,333,927	80,768	2,698,659	220,584	4,333,938
UNION COUNTY	72000	Union	39,354,664	1,781,297	107,856	3,603,731	1,008,920	6,501,804
UNION COUNTY	72001	Union	20,353,823	921,268	55,782	1,863,812	3,053,356	5,894,218
UNION COUNTY	72003	Union	78,393,007	3,548,277	214,844	7,178,496	5,572,521	16,514,138
UNION TOWNSHIP (UNION)	32600	Union	86,494,908	3,914,991	237,048	7,920,392	3,141,564	15,213,995
WESTFIELD TOWN	20800	Union	30,369,674	1,374,613	83,231	2,780,970	1,663,102	5,901,916
WINFIELD TOWNSHIP	74100	Union	2,442,652	110,561	6,694	223,675	221,168	562,098
BELVIDERE TOWN	63500	Warren	2,004,214	90,716	5,493	183,527	539,153	818,889
BLAIRSTOWN TOWNSHIP	63600	Warren	2,418,721	109,478	6,629	221,484	835,480	1,173,071
GREENWICH TOWNSHIP (WARREN)	65900	Warren	3,904,469	176,727	10,701	357,535	766,935	1,311,898
HACKETTSTOWN TOWN	65900	Warren	6,773,413	306,583	18,563	620,246	971,882	1,917,274
INDEPENDENCE TWP	60500	Warren	2,651,767	120,026	7,267	242,824	447,858	817,975
LOPATCONG TOWNSHIP	50900	Warren	5,410,133	244,877	14,827	495,409	601,212	1,356,325
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	4,566,491	206,692	12,515	418,156	487,341	1,124,704
PHILLIPSBURG TOWN	38800	Warren	12,521,492	566,756	34,316	1,146,601	762,776	2,510,449
POHATCONG TOWNSHIP	51900	Warren	4,312,252	195,184	11,818	394,876	511,879	1,113,757
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	22,210,873	1,005,323	60,871	2,033,863	322,075	3,422,132
WASHINGTON TWP (WARREN)	60700	Warren	9,696,396	438,885	26,574	887,905	883,100	2,236,464
Total Employer			11,446,356,176	518,092,671	31,369,927	1,048,149,891	663,804,449	2,163,793,985
Total Local Group			13,483,472,009	518,092,671	31,369,927	1,048,149,891	663,804,449	2,163,793,985
Total			\$ 17,810,064,544	550,299,015	35,736,252	1,201,442,073	691,913,683	2,381,768,070

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 (benefit)			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense (benefit)	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense (benefit)
463,680	952,739	1,491,393	2,907,812	(50,230)	316	(252,889)	(302,803)
114,508	235,283	150,054	499,845	(12,404)	—	(6,259)	(18,663)
739,833	1,520,159	478,458	2,738,450	(80,145)	35,182	(203,063)	(248,026)
163,133	335,195	250,286	748,614	(17,672)	—	52,662	34,990
1,475,488	3,031,731	6,634,351	11,141,570	(159,837)	56,631	(1,897,491)	(2,000,697)
710,415	1,459,713	103,230	2,273,358	(76,958)	—	137,901	60,943
572,187	1,175,691	884,753	2,632,631	(61,984)	—	(79,041)	(141,025)
780,112	1,602,921	943,917	3,326,950	(84,508)	—	(31,928)	(116,436)
1,185,509	2,435,902	408,876	4,030,287	(128,424)	—	448,247	319,823
601,461	1,235,840	625,766	2,463,067	(65,155)	—	288,925	223,770
6,640,397	13,644,234	1,763,466	22,048,097	(719,343)	—	(100,267)	(819,610)
5,242,594	10,772,124	822,586	16,837,304	(567,922)	—	254,728	(313,194)
287,821	591,394	1,591,603	2,470,818	(31,179)	—	(256,644)	(287,823)
321,998	661,620	110,894	1,094,512	(34,882)	503	78,453	44,074
1,316,302	2,704,647	949,502	4,970,451	(142,593)	—	(381,872)	(524,465)
935,450	1,922,100	2,648,374	5,505,924	(101,336)	—	(511,374)	(612,710)
584,888	1,201,787	177,255	1,963,930	(63,360)	—	(10,647)	(74,007)
4,670,386	9,596,390	5,766,862	20,033,638	(505,935)	549,583	(905,261)	(861,613)
385,992	793,110	1,913,996	3,093,098	(41,814)	—	(544,679)	(586,493)
571,840	1,174,978	131,330	1,878,148	(61,947)	—	118,192	56,245
3,723,241	7,650,260	4,778,710	16,152,211	(403,333)	—	(1,748,825)	(2,152,158)
2,387,153	4,904,959	2,399,744	9,691,856	(258,596)	—	(1,110,420)	(1,369,016)
1,862,443	3,826,820	1,782,454	7,471,717	(201,755)	123,843	281,515	203,603
679,456	1,396,100	745,875	2,821,431	(73,604)	—	(32,554)	(106,158)
1,042,697	2,142,463	451,909	3,637,069	(112,954)	770	26,433	(85,751)
1,405,697	2,888,329	975,786	5,269,812	(152,277)	92,527	382,664	322,914
1,805,487	3,709,791	564,652	6,079,930	(195,585)	32,093	(286,685)	(450,177)
2,411,008	4,953,975	31,609,872	38,974,855	(261,181)	132,763	(7,719,165)	(7,847,583)
1,246,948	2,562,144	—	3,809,092	(135,080)	—	1,109,299	974,219
4,802,637	9,868,131	1,819,629	16,490,397	(520,262)	—	2,429,716	1,909,454
5,298,989	10,888,000	3,090,642	19,277,631	(574,031)	4,416	(705,710)	(1,275,325)
1,860,555	3,822,942	115,425	5,798,922	(201,551)	64,935	565,523	428,907
149,646	307,482	248,528	705,656	(16,211)	—	129,748	113,537
122,785	252,291	91,931	467,007	(13,301)	—	128,418	115,117
148,180	304,469	—	452,649	(16,052)	—	295,492	279,440
239,202	491,495	1,801	732,498	(25,912)	—	272,037	246,125
414,964	852,639	229,121	1,496,724	(44,952)	—	154,806	109,854
162,457	333,805	148,241	644,503	(17,599)	—	100,632	83,033
331,444	681,029	54,400	1,066,873	(35,905)	—	195,407	159,502
279,760	574,831	—	854,591	(30,306)	3,075	176,979	149,748
767,112	1,576,208	792,520	3,135,840	(83,100)	—	97,848	14,748
264,184	542,827	350,944	1,157,955	(28,619)	—	(14,459)	(43,078)
1,360,718	2,795,910	652,220	4,808,848	(147,404)	27,009	(97,552)	(217,947)
594,036	1,220,585	28,149	1,842,770	(64,351)	—	185,395	121,044
701,244,931	1,440,870,113	663,804,449	2,805,919,493	(75,964,705)	6,878,548	—	(69,086,157)
701,244,931	1,440,870,113	663,804,449	2,805,919,493	159,064,576	6,878,548	—	165,943,124
808,339,195	1,648,871,606	691,913,683	3,149,124,484	377,680,872	6,897,990	—	384,578,862

**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, 2022

(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:

Tier	Definition
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

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nonemployer allocations and applied to amounts presented in the schedule of pension amounts by employer and nonemployer are based on the ratio of the contributions of an individual employer to the total contributions of PFRS during the measurement period July 1, 2021 through June 30, 2022. 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, 2022 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2022.

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, 2022 State special funding situation net pension liability amount of \$2,037,115,833 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 \$235,029,281, for the fiscal year ending June 30, 2022, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2022. 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 2022, the State contributed an amount more 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

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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, 2022 is as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Total pension liability	\$ 5,943,036,234	42,575,681,720	48,518,717,954
Plan fiduciary net position	<u>1,616,443,699</u>	<u>29,092,209,711</u>	<u>30,708,653,410</u>
Net pension liability	<u>\$ 4,326,592,535</u>	<u>13,483,472,009</u>	<u>17,810,064,544</u>

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Actuarial Assumptions

The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions:

Inflation rate:	
Price	2.75%
Wage	3.25%
Salary increases:	
Through	All future years 3.25 - 16.25% based on years of service
Thereafter	Not Applicable
Investment rate of return	7.00%

Employee mortality rates were based on the PubS-2010 amount-weighted mortality table with a 105.6% adjustment for males and 102.5% adjustment for females. For healthy annuitants, mortality rates were based on the PubS-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females. Disability rates were based on the PubS-2010 amount-weighted mortality table with a 152.0% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

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In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2022) 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, 2022 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%	8.12%
Non-U.S. Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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 100% 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 in determining the total pension liability.

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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, 2022, 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:

		<u>At 1% decrease (6.00%)</u>	<u>At current discount rate (7.00%)</u>	<u>At 1% increase (8.00%)</u>
State	\$	5,034,873,541	4,326,592,535	3,736,667,464
Local		<u>18,500,779,821</u>	<u>13,483,472,009</u>	<u>9,306,538,862</u>
Total	\$	<u><u>23,535,653,362</u></u>	<u><u>17,810,064,544</u></u>	<u><u>13,043,206,326</u></u>

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(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, 2022:

	<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 Outflows of Resources:						
State:						
Differences between expected and actual experience	2022	6.22 years	—	38,376,142	6,169,798	32,206,344
Changes of assumptions	2021	6.17 years	5,413,405	—	1,047,080	4,366,325
Differences between projected and actual investment earnings on pension plan investments	2018	5 years	1,166,473	—	1,166,473	—
	2019	5 years	17,313,666	—	8,656,833	8,656,833
	2020	5 years	63,631,192	—	21,210,398	42,420,794
	2021	5 years	(187,786,588)	—	(46,946,647)	(140,839,941)
	2022	5 years	—	303,818,121	60,763,625	243,054,496
Subtotal			(105,675,257)	303,818,121	44,850,682	153,292,182
Subtotal State			(100,261,852)	342,194,263	52,067,560	189,864,851
Local:						
Differences between expected and actual experience	2017	5.59 years	12,873,708	—	12,873,708	—
	2018	5.73 years	21,701,307	—	12,544,109	9,157,198
	2020	5.90 years	48,813,549	—	12,516,295	36,297,254
	2022	6.22 years	—	563,181,939	90,543,720	472,638,219
Subtotal			83,388,564	563,181,939	128,477,832	518,092,671
Changes of assumptions	2021	6.17 years	38,892,692	—	7,522,765	31,369,927
Differences between projected and actual investment earnings on pension plan investments	2018	5 years	(89,831,466)	—	(89,831,466)	—
	2019	5 years	74,296,246	—	37,148,123	37,148,123
	2020	5 years	774,579,587	—	258,193,196	516,386,391
	2021	5 years	(3,873,711,860)	—	(968,427,965)	(2,905,283,895)
	2022	5 years	—	4,249,874,088	849,974,816	3,399,899,272
Subtotal			(3,114,667,493)	4,249,874,088	87,056,704	1,048,149,891
Subtotal Local			(2,992,386,237)	4,813,056,027	223,057,301	1,597,612,489
Total Deferred Outflows of Resources			\$ (3,092,648,089)	5,155,250,290	275,124,861	1,787,477,340

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	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Inflows of Resources:						
State:						
Difference between expected and actual experience	2017	5.59 years	\$ 3,441,633	—	3,441,633	—
	2018	5.73 years	7,306,955	—	4,223,675	3,083,280
	2019	5.92 years	34,951,635	—	11,969,738	22,981,897
	2020	5.90 years	4,188,862	—	1,074,067	3,114,795
	2021	6.17 years	96,598,775	—	18,684,483	77,914,292
Subtotal			146,487,860	—	39,393,596	107,094,264
Changes of assumptions	2017	5.59 years	48,067,725	—	48,067,725	—
	2018	5.73 years	79,727,303	—	46,085,147	33,642,156
	2019	5.92 years	121,821,495	—	41,719,691	80,101,804
	2020	5.90 years	72,826,277	—	18,673,405	54,152,872
	2022	6.22 years	—	47,787,546	7,682,885	40,104,661
Subtotal			322,442,800	47,787,546	162,228,853	208,001,493
Subtotal State			468,930,660	47,787,546	201,622,449	315,095,757
Local:						
Difference between expected and actual experience	2019	5.92 years	33,291,678	—	11,401,259	21,890,419
	2021	6.17 years	842,269,263	—	162,914,751	679,354,512
Subtotal			875,560,941	—	174,316,010	701,244,931
Changes of assumptions	2017	5.59 years	324,988,960	—	324,988,960	—
	2018	5.73 years	545,133,881	—	315,106,288	230,027,593
	2019	5.92 years	803,093,780	—	275,032,116	528,061,664
	2020	5.90 years	517,302,789	—	132,641,741	384,661,048
	2022	6.22 years	—	355,230,882	57,111,074	298,119,808
Subtotal			2,190,519,410	355,230,882	1,104,880,179	1,440,870,113
Subtotal Local			3,066,080,351	355,230,882	1,279,196,189	2,142,115,044
Total Deferred Inflows of Resources			\$ 3,535,011,011	403,018,428	1,480,818,638	2,457,210,801

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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 (benefit) as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Year ending June 30:			
2023	\$ (85,628,619)	(572,500,384)	(658,129,003)
2024	(53,264,861)	(365,863,446)	(419,128,307)
2025	(23,106,236)	(348,525,389)	(371,631,625)
2026	41,613,134	728,015,478	769,628,612
2027	(4,511,442)	7,016,005	2,504,563
Thereafter	<u>(332,882)</u>	<u>7,355,181</u>	<u>7,022,299</u>
Total	<u>\$ (125,230,906)</u>	<u>(544,502,555)</u>	<u>(669,733,461)</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 6.22, 6.17, 5.90, 5.92, 5.73, and 5.59 years for the 2022, 2021, 2020, 2019, 2018, and 2017 amounts, respectively.

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(7) Pension Expense (Benefit)

The components of allocable pension expense (benefit), which exclude pension expense related to specific liabilities of individual employers, for the year ending June 30, 2022 are as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Service cost	\$ 113,388,990	774,728,421	888,117,411
Interest on total pension liability	399,819,576	2,846,557,024	3,246,376,600
Current period benefit changes	26,190,625	154,786,182	180,976,807
Member contributions	(53,744,937)	(376,540,963)	(430,285,900)
Administrative expense	2,217,298	13,044,029	15,261,327
Expected investment return net of investment expenses	(119,680,925)	(2,190,492,681)	(2,310,173,606)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	(33,223,797)	(45,838,180)	(79,061,977)
Changes in assumptions	(161,181,772)	(1,097,357,416)	(1,258,539,188)
Differences between projected and actual earnings on pension plan investments	<u>44,850,680</u>	<u>87,056,708</u>	<u>131,907,388</u>
Total pension expense (benefit)	218,635,738	165,943,124	384,578,862
Less pension expense related to specific liabilities of individual employers	<u>19,442</u>	<u>6,878,548</u>	<u>6,897,990</u>
Total allocable pension expense (benefit)	<u>\$ 218,616,296</u>	<u>159,064,576</u>	<u>377,680,872</u>

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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
ABSECON CITY	56600	Atlantic	\$ 162,559	0.06409777%
ATLANTIC CITY	30801	Atlantic	1,642,996	0.64784098%
ATLANTIC CITY	30802	Atlantic	1,308,193	0.51582660%
ATLANTIC COUNTY	70100	Atlantic	1,367,157	0.53907638%
ATLANTIC COUNTY	70103	Atlantic	525,269	0.20711602%
BRIGANTINE CITY	50201	Atlantic	238,483	0.09403496%
BRIGANTINE CITY	50202	Atlantic	249,810	0.09850125%
BUENA BOROUGH	58900	Atlantic	—	0.00000000%
EGG HARBOR CITY	59900	Atlantic	67,075	0.02644799%
EGG HARBOR TOWNSHIP	58200	Atlantic	559,577	0.22064382%
GALLOWAY TOWNSHIP	53800	Atlantic	385,228	0.15189720%
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	370,289	0.14600668%
HAMMONTON TOWN	36500	Atlantic	190,042	0.07493445%
LINWOOD CITY	54400	Atlantic	135,828	0.05355761%
LONGPORT BOROUGH	38700	Atlantic	85,814	0.03383686%
MARGATE CITY	32800	Atlantic	469,614	0.18517099%
MULLICA TOWNSHIP	68900	Atlantic	73,728	0.02907129%
NORTHFIELD CITY	45400	Atlantic	164,286	0.06477874%
PLEASANTVILLE CITY	35100	Atlantic	655,304	0.25838942%
SOMERS POINT CITY	33500	Atlantic	189,549	0.07474005%
VENTNOR CITY	32100	Atlantic	563,996	0.22238625%
ALLENDALE BOROUGH	52000	Bergen	151,036	0.05955420%
ALPINE BOROUGH	46000	Bergen	134,146	0.05289439%
BERGEN COUNTY	70200	Bergen	5,055,152	1.99327001%
BERGENFIELD BOROUGH	29000	Bergen	424,036	0.16719937%
BOGOTA BOROUGH	28900	Bergen	96,675	0.03811940%
CARLSTADT BOROUGH	21700	Bergen	274,492	0.10823348%
CLIFFSIDE PARK BOROUGH	25300	Bergen	335,859	0.13243077%
CLOSTER BOROUGH	38400	Bergen	200,893	0.07921305%
CRESSKILL BOROUGH	31200	Bergen	285,869	0.11271948%
DEMAREST BOROUGH	37500	Bergen	145,641	0.05742693%
DUMONT BOROUGH	27800	Bergen	284,543	0.11219663%
EAST RUTHERFORD BOROUGH	22100	Bergen	426,916	0.16833497%
EDGEWATER BOROUGH	44300	Bergen	289,259	0.11405617%
ELMWOOD PARK BOROUGH	33100	Bergen	420,153	0.16566829%
EMERSON BOROUGH	43500	Bergen	179,181	0.07065190%
ENGLEWOOD CITY	27201	Bergen	729,611	0.28768902%
ENGLEWOOD CITY	27202	Bergen	386,766	0.15250364%
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	251,619	0.09921455%
FAIR LAWN BOROUGH	32300	Bergen	597,157	0.23546179%
FAIRVIEW BOROUGH	26600	Bergen	276,000	0.10882809%
FORT LEE BOROUGH	42900	Bergen	921,941	0.36352564%
FRANKLIN LAKES BOROUGH	43900	Bergen	195,594	0.07712363%
GARFIELD CITY	35800	Bergen	517,798	0.20417017%
GLEN ROCK BOROUGH	26900	Bergen	196,491	0.07747732%
HACKENSACK CITY	28000	Bergen	1,873,776	0.73883862%
HARRINGTON PARK BOROUGH	44500	Bergen	116,897	0.04609303%
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	289,046	0.11397219%
HAWORTH BOROUGH	41500	Bergen	102,464	0.04040203%
HILLSDALE BOROUGH	28800	Bergen	156,820	0.06183486%

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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
HO-HO-KUS BOROUGH	29900	Bergen	\$ 168,866	0.06658465%
LEONIA BOROUGH	23100	Bergen	166,088	0.06548927%
LITTLE FERRY BOROUGH	29500	Bergen	201,935	0.07962391%
LODI BOROUGH	41100	Bergen	435,578	0.17175044%
LYNDHURST TOWNSHIP	24800	Bergen	422,859	0.16673528%
MAHWAH TOWNSHIP	30600	Bergen	484,715	0.19112538%
MAYWOOD BOROUGH	37400	Bergen	203,485	0.08023508%
MIDLAND PARK BOROUGH	54000	Bergen	160,652	0.06334583%
MONTVALE BOROUGH	24300	Bergen	237,346	0.09358663%
MOONACHIE BOROUGH	48000	Bergen	170,789	0.06734290%
NEW MILFORD BOROUGH	27300	Bergen	276,179	0.10889867%
NORTH ARLINGTON BOROUGH	34000	Bergen	266,220	0.10497179%
NORTHVALE BOROUGH	48400	Bergen	138,155	0.05447516%
NORWOOD BOROUGH	43700	Bergen	147,596	0.05819779%
OAKLAND BOROUGH	49600	Bergen	216,277	0.08527903%
OLD TAPPAN BOROUGH	48900	Bergen	110,569	0.04359787%
ORADELL BOROUGH	23200	Bergen	214,595	0.08461581%
PALISADES PARK BOROUGH	35000	Bergen	261,232	0.10300500%
PARAMUS BOROUGH	27400	Bergen	997,063	0.39314659%
PARK RIDGE BOROUGH	43200	Bergen	184,234	0.07264433%
RAMSEY BOROUGH	36800	Bergen	323,144	0.12741719%
RIDGEFIELD BOROUGH	27500	Bergen	268,689	0.10594533%
RIDGEFIELD PARK VILLAGE	35200	Bergen	271,756	0.10715466%
RIDGEWOOD VILLAGE	32000	Bergen	807,416	0.31836789%
RIVER EDGE BOROUGH	20100	Bergen	206,613	0.08146847%
RIVER VALE TOWNSHIP	48300	Bergen	190,523	0.07512411%
ROCHELLE PARK TOWNSHIP	42800	Bergen	180,812	0.07129501%
RUTHERFORD BOROUGH	31600	Bergen	402,732	0.15879911%
SADDLE BROOK TOWNSHIP	24400	Bergen	271,908	0.10721459%
SADDLE RIVER BOROUGH	50400	Bergen	177,719	0.07007543%
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	175,346	0.06913975%
TEANECK TOWNSHIP	21500	Bergen	1,376,218	0.54264918%
TENAFLY BOROUGH	31400	Bergen	345,065	0.13606074%
UPPER SADDLE RIVER BORO	48800	Bergen	169,550	0.06685436%
WALDWICK BOROUGH	49001	Bergen	148,183	0.05842925%
WALLINGTON BOROUGH	34600	Bergen	208,894	0.08236788%
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	198,209	0.07815473%
WESTWOOD BOROUGH	40200	Bergen	243,042	0.09583259%
WOODCLIFF LAKE BOROUGH	47000	Bergen	145,359	0.05731573%
WOOD-RIDGE BOROUGH	33300	Bergen	253,751	0.10005520%
WYCKOFF TOWNSHIP	47200	Bergen	203,648	0.08029936%
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	34,878	0.01375256%
BORDENTOWN CITY	37900	Burlington	80,731	0.03183261%
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	37,619	0.01483335%
BORDENTOWN TWP	52200	Burlington	158,077	0.06233050%
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	71,225	0.02808435%
BURLINGTON CITY	41300	Burlington	227,732	0.08979579%
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	847,608	0.33421579%
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	285,009	0.11238038%
BURLINGTON TOWNSHIP	54500	Burlington	300,921	0.11865455%

**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, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
CHESTERFIELD TOWNSHIP	76000	Burlington	\$ 65,358	0.02577096%
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	21,516	0.00848386%
CINNAMINSON TOWNSHIP	29200	Burlington	167,954	0.06622505%
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	95,877	0.03780475%
DELANCO TOWNSHIP	45300	Burlington	88,824	0.03502372%
DELTRAN TOWNSHIP	61700	Burlington	210,633	0.08305357%
EASTAMPTON TOWNSHIP	59000	Burlington	109,947	0.04335261%
EDGEWATER PARK TOWNSHIP	61800	Burlington	101,992	0.04021592%
EVESHAM TOWNSHIP	55200	Burlington	870,579	0.34327336%
FLORENCE TOWNSHIP	36300	Burlington	211,109	0.08324126%
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	36,360	0.01433692%
LUMBERTON TOWNSHIP	61400	Burlington	119,083	0.04695498%
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	83,455	0.03290670%
MAPLE SHADE TOWNSHIP	29300	Burlington	239,410	0.09440048%
MEDFORD LAKES BOROUGH	62900	Burlington	58,548	0.02308575%
MEDFORD TOWNSHIP	49500	Burlington	290,169	0.11441499%
MOORESTOWN TOWNSHIP	39600	Burlington	236,200	0.09313476%
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	8,206	0.00323566%
MOUNT HOLLY TOWNSHIP	39800	Burlington	136,577	0.05385295%
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	344,489	0.13583362%
MOUNT LAUREL TOWNSHIP	49900	Burlington	493,998	0.19478572%
NEW HANOVER TOWNSHIP	69200	Burlington	13,296	0.00524267%
NORTH HANOVER TOWNSHIP	69300	Burlington	30,966	0.01221004%
PALMYRA BOROUGH	38300	Burlington	85,024	0.03352536%
PEMBERTON BOROUGH	69700	Burlington	24,070	0.00949091%
PEMBERTON TOWNSHIP	62800	Burlington	245,673	0.09687001%
RIVERSIDE TOWNSHIP	25100	Burlington	128,140	0.05052620%
RIVERTON BOROUGH	37100	Burlington	32,706	0.01289613%
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	48,675	0.01919278%
WESTAMPTON TOWNSHIP	62200	Burlington	219,284	0.08646470%
WILLINGBORO TOWNSHIP	49100	Burlington	599,366	0.23633281%
AUDUBON BOROUGH	23400	Camden	112,106	0.04420392%
BARRINGTON BOROUGH	48100	Camden	99,886	0.03938552%
BELLMAWR BOROUGH	37300	Camden	153,111	0.06037238%
BERLIN BOROUGH	52800	Camden	108,298	0.04270241%
BERLIN TOWNSHIP	52300	Camden	105,558	0.04162201%
BROOKLAWN BOROUGH	47300	Camden	46,441	0.01831190%
CAMDEN CITY	21201	Camden	—	0.00000000%
CAMDEN CITY	21202	Camden	1,207,966	0.47630663%
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	2,247,008	0.88600573%
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	644,224	0.25402053%
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	5,793	0.00228421%
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	1,786,225	0.70431685%
CHERRY HILL FIRE DIST 13	75800	Camden	621,051	0.24488331%
CHERRY HILL TOWNSHIP	33000	Camden	984,821	0.38831951%
CHESILHURST BOROUGH	59800	Camden	39,153	0.01543821%
CLEMENTON BOROUGH	64400	Camden	75,383	0.02972387%
COLLINGSWOOD BOROUGH	25801	Camden	142,840	0.05632248%
COLLINGSWOOD BOROUGH	25802	Camden	96,331	0.03798376%
GIBBSBORO BOROUGH	65600	Camden	26,620	0.01049639%

**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, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
GLOUCESTER CITY	32200	Camden	\$ 361,369	0.14248948%
GLOUCESTER TOWNSHIP	48600	Camden	1,058,860	0.41751344%
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	43,191	0.01703041%
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	35,993	0.01419221%
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	30,555	0.01204798%
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	22,935	0.00904338%
HADDON HEIGHTS BOROUGH	40500	Camden	111,071	0.04379581%
HADDON TOWNSHIP	22200	Camden	165,501	0.06525782%
HADDON TWP FIRE DISTRICT 1	85102	Camden	17,486	0.00689481%
HADDONFIELD BOROUGH	38600	Camden	138,177	0.05448384%
HI-NELLA BOROUGH	77100	Camden	4,071	0.00160521%
LAUREL SPRINGS BOROUGH	67800	Camden	40,782	0.01608053%
LAWNSIDE BOROUGH	68000	Camden	32,630	0.01286616%
LINDENWOLD BOROUGH	55300	Camden	251,899	0.09932495%
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	0.00000000%
MAGNOLIA BOROUGH	60800	Camden	72,552	0.02860759%
MERCHANTVILLE BOROUGH	38900	Camden	91,623	0.03612738%
MOUNT EPHRAIM BOROUGH	37200	Camden	78,983	0.03114337%
OAKLYN BOROUGH	33600	Camden	76,584	0.03019743%
PENNSAUKEN TOWNSHIP	20900	Camden	734,899	0.28977410%
PINE HILL BOROUGH	55100	Camden	134,362	0.05297956%
PINE HILL FIRE DISTRICT 1	77200	Camden	14,132	0.00557231%
PINE VALLEY BOROUGH	70000	Camden	—	0.00000000%
RUNNEMEDE BOROUGH	38500	Camden	107,618	0.04243428%
SOMERDALE BOROUGH	61000	Camden	83,066	0.03275331%
STRATFORD BOROUGH	61500	Camden	98,737	0.03893246%
VOORHEES FIRE DISTRICT #3	76300	Camden	—	0.00000000%
VOORHEES TOWNSHIP	53100	Camden	591,557	0.23325368%
WATERFORD TOWNSHIP	53200	Camden	139,356	0.05494872%
WINSLOW TOWNSHIP	53500	Camden	571,611	0.22538888%
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	130,909	0.05161803%
WOODLYNNE BOROUGH	51400	Camden	15,657	0.00617363%
AVALON BOROUGH	57400	Cape May	114,696	0.04522517%
CAPE MAY CITY	44400	Cape May	205,007	0.08083522%
CAPE MAY COUNTY	70500	Cape May	874,728	0.34490933%
LOWER TOWNSHIP	57600	Cape May	271,842	0.10718857%
MIDDLE TOWNSHIP	57900	Cape May	328,424	0.12949911%
NORTH WILDWOOD CITY	26000	Cape May	268,760	0.10597332%
OCEAN CITY	20700	Cape May	930,708	0.36698250%
SEA ISLE CITY	57700	Cape May	161,724	0.06376853%
STONE HARBOR BOROUGH	57500	Cape May	104,068	0.04103450%
WEST WILDWOOD BOROUGH	59200	Cape May	22,307	0.00879575%
WILDWOOD CITY	34900	Cape May	418,160	0.16488244%
WILDWOOD CREST BOROUGH	53700	Cape May	117,533	0.04634381%
BRIDGETON CITY	36200	Cumberland	450,227	0.17752661%
CUMBERLAND COUNTY	70600	Cumberland	606,813	0.23926920%
CUMBERLAND COUNTY	70603	Cumberland	217,085	0.08559763%
MILLVILLE CITY	22600	Cumberland	474,010	0.18690435%
VINELAND CITY	26500	Cumberland	1,051,993	0.41480575%
BELLEVILLE TOWNSHIP	35400	Essex	1,317,328	0.51942857%

**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, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
BLOOMFIELD TOWNSHIP	32700	Essex	\$ 1,494,277	0.58920039%
CALDWELL BOROUGH	40800	Essex	153,570	0.06055337%
CEDAR GROVE TOWNSHIP	28700	Essex	304,162	0.11993250%
EAST ORANGE CITY	23800	Essex	2,366,817	0.93324698%
ESSEX COUNTY	70700	Essex	6,437,858	2.53847743%
ESSEX COUNTY COLLEGE	62700	Essex	23,453	0.00924763%
ESSEX FELS BOROUGH	27900	Essex	111,801	0.04408366%
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	282,817	0.11151606%
GLEN RIDGE BOROUGH	25500	Essex	174,350	0.06874702%
IRVINGTON TOWNSHIP	29100	Essex	1,764,990	0.69594379%
LIVINGSTON TOWNSHIP	36000	Essex	643,589	0.25377014%
MAPLEWOOD TOWNSHIP	23900	Essex	843,360	0.33254078%
MILLBURN TOWNSHIP	26300	Essex	805,687	0.31768614%
MONTCLAIR TOWNSHIP	28300	Essex	1,491,902	0.58826392%
NEWARK CITY	21101	Essex	6,893,918	2.71830402%
NEWARK CITY	21102	Essex	4,767,891	1.88000166%
NORTH CALDWELL BOROUGH	38000	Essex	133,482	0.05263258%
NUTLEY TOWNSHIP	32500	Essex	824,079	0.32493819%
ORANGE CITY	24900	Essex	1,272,397	0.50171207%
ROSELAND BOROUGH	43600	Essex	177,829	0.07011880%
SOUTH ORANGE VILLAGE	35600	Essex	506,741	0.19981034%
VERONA TOWNSHIP	34200	Essex	266,675	0.10515120%
WEST CALDWELL TOWNSHIP	36100	Essex	232,373	0.09162576%
WEST ORANGE TOWNSHIP	24700	Essex	1,438,633	0.56725970%
CLAYTON BOROUGH	64300	Gloucester	89,631	0.03534192%
DEPTFORD TOWNSHIP	63000	Gloucester	413,850	0.16318298%
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	84,276	0.03323042%
EAST GREENWICH TOWNSHIP	59300	Gloucester	121,762	0.04801132%
ELK TOWNSHIP	60900	Gloucester	62,964	0.02482700%
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	195,941	0.07726045%
GLASSBORO BOROUGH	45201	Gloucester	357,733	0.14105579%
GLASSBORO BOROUGH	45202	Gloucester	55,168	0.02175300%
GLOUCESTER COUNTY	70800	Gloucester	695,340	0.27417580%
GLOUCESTER COUNTY	70803	Gloucester	297,455	0.11728789%
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	130,680	0.05152773%
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	147,764	0.05826403%
LOGAN TOWNSHIP	57000	Gloucester	140,615	0.05544515%
MANTUA TOWNSHIP	68400	Gloucester	218,992	0.08634957%
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	432,715	0.17062154%
NEWFIELD BOROUGH	74700	Gloucester	—	0.00000000%
PAULSBORO BOROUGH	39100	Gloucester	94,163	0.03712891%
PITMAN BOROUGH	41200	Gloucester	112,903	0.04451818%
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	0.00000000%
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	550,375	0.21701543%
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	160,705	0.06336673%
WENONAH BOROUGH	73900	Gloucester	—	0.00000000%
WEST DEPTFORD TOWNSHIP	47900	Gloucester	286,422	0.11293753%
WESTVILLE BOROUGH	22700	Gloucester	72,131	0.02844159%
WOODBURY CITY	24000	Gloucester	196,681	0.07755224%
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	37,428	0.01475803%

**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, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
WOOLWICH TOWNSHIP	74200	Gloucester	\$ 171,563	0.06764809%
BAYONNE CITY	20300	Hudson	2,673,832	1.05430443%
EAST NEWARK BOROUGH	34700	Hudson	46,133	0.01819046%
GUTTENBERG TOWN	25600	Hudson	161,746	0.06377720%
HARRISON TOWN (HUDSON)	31800	Hudson	534,262	0.21066200%
HOBOKEN CITY	23301	Hudson	1,074,219	0.42356956%
HOBOKEN CITY	23302	Hudson	1,049,342	0.41376044%
HUDSON COUNTY	70900	Hudson	3,498,521	1.37948315%
HUDSON COUNTY	70903	Hudson	651,772	0.25699674%
JERSEY CITY	38101	Hudson	6,173,282	2.43415388%
JERSEY CITY FIRE DEPT.	38102	Hudson	4,877,043	1.92304080%
KEARNY TOWN	31900	Hudson	1,408,165	0.55524603%
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	6,587	0.00259728%
NORTH BERGEN TOWNSHIP	23701	Hudson	890,950	0.35130574%
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	2,377,699	0.93753780%
SECAUCUS TOWN	24600	Hudson	543,619	0.21435151%
UNION CITY	22400	Hudson	1,388,818	0.54761741%
WEEHAWKEN TOWNSHIP	27700	Hudson	429,135	0.16920993%
WEST NEW YORK TOWN	23000	Hudson	941,259	0.37114281%
CLINTON TOWN	64500	Hunterdon	71,890	0.02834656%
CLINTON TOWNSHIP	64600	Hunterdon	166,724	0.06574005%
DELAWARE TOWNSHIP	64800	Hunterdon	49,355	0.01946091%
FLEMINGTON BOROUGH	65300	Hunterdon	109,554	0.04319765%
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	31,447	0.01239970%
FRENCHTOWN BOROUGH	65500	Hunterdon	7,473	0.00294664%
HIGH BRIDGE BOROUGH	67000	Hunterdon	59,889	0.02361451%
HOLLAND TOWNSHIP	67100	Hunterdon	38,193	0.01505968%
HUNTERDON COUNTY	71000	Hunterdon	140,535	0.05541361%
HUNTERDON COUNTY	71003	Hunterdon	110,501	0.04357106%
LAMBERTVILLE CITY	67700	Hunterdon	54,697	0.02156728%
LEBANON TOWNSHIP	54300	Hunterdon	55,947	0.02206016%
RARITAN TOWNSHIP	61200	Hunterdon	260,847	0.10285319%
READINGTON TOWNSHIP	72400	Hunterdon	203,465	0.08022720%
TEWKSBURY TOWNSHIP	73300	Hunterdon	77,406	0.03052155%
WEST AMWELL TOWNSHIP	74000	Hunterdon	33,063	0.01303690%
EAST WINDSOR TOWNSHIP	50800	Mercer	322,018	0.12697320%
EWING TOWNSHIP	43100	Mercer	645,709	0.25460607%
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	1,337,321	0.52731191%
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	151,508	0.05974031%
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	157,789	0.06221694%
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	113,788	0.04486714%
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	80,168	0.03161062%
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	120,098	0.04735520%
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	131,251	0.05175288%
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	83,273	0.03283493%
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	124,861	0.04923327%
HIGHTSTOWN BOROUGH	24100	Mercer	93,467	0.03685447%
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	210,876	0.08314939%
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	71,453	0.02817425%
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	443,200	0.17475583%

**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, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
MERCER COUNTY	71100	Mercer	\$ 1,754,903	0.69196644%
MERCER COUNTY	71103	Mercer	386,430	0.15237115%
PENNINGTON BOROUGH	69800	Mercer	31,567	0.01244702%
PRINCETON	86001	Mercer	468,862	0.18487447%
PRINCETON BOROUGH	20500	Mercer	—	0.00000000%
PRINCETON TOWNSHIP	25200	Mercer	—	0.00000000%
ROBBINSVILLE TOWNSHIP	73700	Mercer	333,916	0.13166464%
TRENTON CITY	33401	Mercer	1,775,999	0.70028469%
TRENTON CITY	33402	Mercer	1,423,213	0.56117952%
WEST WINDSOR TOWNSHIP	49700	Mercer	492,129	0.19404876%
CARTERET BOROUGH	21400	Middlesex	661,577	0.26086290%
CRANBURY TOWNSHIP	64700	Middlesex	156,635	0.06176191%
DUNELLEN BOROUGH	26100	Middlesex	124,008	0.04889693%
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	759,461	0.29945901%
EDISON TOWNSHIP	31701	Middlesex	1,743,833	0.68760148%
EDISON TOWNSHIP	31702	Middlesex	1,143,101	0.45073006%
HELMETTA BOROUGH	66900	Middlesex	—	0.00000000%
HIGHLAND PARK BOROUGH	21900	Middlesex	205,288	0.08094602%
JAMESBURG BOROUGH	53600	Middlesex	119,207	0.04700388%
METUCHEN BOROUGH	22800	Middlesex	225,653	0.08897603%
MIDDLESEX BOROUGH	36900	Middlesex	240,485	0.09482436%
MIDDLESEX COUNTY	71200	Middlesex	2,296,400	0.90548123%
MIDDLESEX COUNTY	71203	Middlesex	419,949	0.16558785%
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	71,156	0.02805714%
MILLTOWN BOROUGH	58500	Middlesex	126,671	0.04994697%
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	603,484	0.23795656%
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	11,444	0.00451242%
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	126,711	0.04996274%
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	157,805	0.06222325%
NEW BRUNSWICK CITY	33700	Middlesex	1,968,421	0.77615758%
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	771,573	0.30423483%
OLD BRIDGE TOWNSHIP	47100	Middlesex	748,488	0.29513231%
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	26,809	0.01057091%
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	6,952	0.00274121%
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	0.00000000%
PERTH AMBOY CITY	24500	Middlesex	1,215,521	0.47928560%
PISCATAWAY TOWNSHIP	37700	Middlesex	676,024	0.26655942%
PLAINSBORO TOWNSHIP	56200	Middlesex	284,827	0.11230861%
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	16,863	0.00664916%
SAYREVILLE BOROUGH	40700	Middlesex	722,614	0.28493007%
SOUTH AMBOY CITY	27600	Middlesex	230,153	0.09075040%
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	736,575	0.29043496%
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	530,154	0.20904219%
SOUTH RIVER BOROUGH	39400	Middlesex	252,621	0.09960964%
SPOTSWOOD BOROUGH	51500	Middlesex	169,486	0.06682912%
WOODBRIIDGE TOWNSHIP	32400	Middlesex	1,679,906	0.66239477%
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	244,860	0.09654944%
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	62,593	0.02468071%
WOODBRIIDGE TWP FIRE DISTRICT 7	45900	Middlesex	60,384	0.02380969%
ABERDEEN TOWNSHIP	46400	Monmouth	286,753	0.11306805%

**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, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
ALLENHURST BOROUGH	43300	Monmouth	\$ 63,551	0.02505846%
ALLENTOWN BOROUGH	63100	Monmouth	30,994	0.01222108%
ASBURY PARK CITY	33200	Monmouth	1,006,135	0.39672372%
ATLANTIC HIGHLANDS	30500	Monmouth	94,430	0.03723419%
AVON BY THE SEA	22300	Monmouth	70,289	0.02771528%
BELMAR BOROUGH	39300	Monmouth	164,834	0.06499481%
BRADLEY BEACH BOROUGH	40900	Monmouth	151,016	0.05954631%
BRIELLE BOROUGH	50000	Monmouth	141,950	0.05597155%
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	70,821	0.02792505%
COLTS NECK TOWNSHIP	62000	Monmouth	138,364	0.05455757%
DEAL BOROUGH	27100	Monmouth	172,666	0.06808301%
EATONTOWN BOROUGH	30300	Monmouth	353,397	0.13934609%
ENGLISHTOWN BOROUGH	44800	Monmouth	29,200	0.01151370%
FAIR HAVEN BOROUGH	42100	Monmouth	104,749	0.04130302%
FREEHOLD BOROUGH	22000	Monmouth	223,672	0.08819491%
FREEHOLD TOWNSHIP	56100	Monmouth	485,961	0.19161669%
HAZLET TOWNSHIP	50500	Monmouth	309,234	0.12193241%
HIGHLANDS BOROUGH	41800	Monmouth	94,381	0.03721487%
HOLMDEL TOWNSHIP	58400	Monmouth	394,379	0.15550548%
HOWELL TOWNSHIP	56000	Monmouth	772,191	0.30447851%
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	5,607	0.00221087%
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	9,051	0.00356885%
KEANSBURG BOROUGH	26700	Monmouth	312,446	0.12319891%
KEYPORT BOROUGH	39000	Monmouth	135,679	0.05349886%
LAKE COMO BOROUGH	46300	Monmouth	—	0.00000000%
LITTLE SILVER BOROUGH	40100	Monmouth	108,554	0.04280335%
LONG BRANCH CITY	39900	Monmouth	817,123	0.32219541%
MANALAPAN TOWNSHIP	51000	Monmouth	486,229	0.19172236%
MANASQUAN BOROUGH	26400	Monmouth	130,970	0.05164208%
MARLBORO TOWNSHIP	56300	Monmouth	537,810	0.21206099%
MATAWAN BOROUGH	28600	Monmouth	175,247	0.06910071%
MIDDLETOWN TOWNSHIP	37000	Monmouth	894,996	0.35290110%
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	49,444	0.01949600%
MONMOUTH BEACH BOROUGH	58000	Monmouth	82,945	0.03270560%
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	3,444,831	1.35831293%
NEPTUNE CITY BOROUGH	30200	Monmouth	128,660	0.05073124%
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	29,426	0.01160281%
NEPTUNE TOWNSHIP	20200	Monmouth	603,345	0.23790175%
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	0.00000000%
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	476,214	0.18777340%
OCEANPORT BOROUGH	41400	Monmouth	114,097	0.04498898%
RED BANK BOROUGH	23500	Monmouth	305,372	0.12040960%
RUMSON BOROUGH	37600	Monmouth	134,390	0.05299060%
SEA BRIGHT BORO	25900	Monmouth	80,518	0.03174862%
SEA GIRT BOROUGH	37800	Monmouth	75,387	0.02972545%
SHREWSBURY BOROUGH	44700	Monmouth	123,959	0.04887761%
SPRING LAKE BOROUGH	35700	Monmouth	112,826	0.04448782%
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	103,909	0.04097180%
TINTON FALLS BOROUGH	50100	Monmouth	354,856	0.13992138%
UNION BEACH BOROUGH	73500	Monmouth	132,323	0.05217558%

**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, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	\$ 15,134	0.00596741%
WALL TOWNSHIP	51600	Monmouth	572,071	0.22557026%
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	0.00000000%
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	13,888	0.00547610%
WEST LONG BRANCH BOROUGH	46600	Monmouth	164,243	0.06476178%
BOONTON TOWN	31500	Morris	155,726	0.06140349%
BOONTON TOWNSHIP	57200	Morris	105,067	0.04142841%
BUTLER BOROUGH	61300	Morris	132,901	0.05240348%
CHATHAM BOROUGH	38200	Morris	172,331	0.06795092%
CHATHAM TOWNSHIP	46500	Morris	167,350	0.06598689%
CHESTER BOROUGH	64100	Morris	—	0.00000000%
CHESTER TOWNSHIP	52900	Morris	175,731	0.06929155%
DENVILLE TOWNSHIP	30000	Morris	241,272	0.09513467%
DOVER TOWN	35500	Morris	407,544	0.16069650%
EAST HANOVER TOWNSHIP	31300	Morris	312,054	0.12304435%
FLORHAM PARK BOROUGH	30100	Morris	268,219	0.10576000%
HANOVER TOWNSHIP	29600	Morris	263,454	0.10388114%
HANOVER TWP FIRE DISTRICT 2	66500	Morris	25,600	0.01009420%
HANOVER TWP FIRE DISTRICT 3	66600	Morris	36,581	0.01442406%
HARDING TOWNSHIP	52400	Morris	102,939	0.04058933%
JEFFERSON TOWNSHIP	51100	Morris	301,614	0.11892781%
KINNELON BOROUGH	58300	Morris	131,002	0.05165470%
LINCOLN PARK BOROUGH	56800	Morris	197,280	0.07778842%
LONG HILL TOWNSHIP	57800	Morris	160,415	0.06325238%
MADISON BOROUGH	30900	Morris	276,544	0.10904259%
MENDHAM BOROUGH	53400	Morris	99,997	0.03942928%
MENDHAM TOWNSHIP	53300	Morris	102,470	0.04040440%
MONTVILLE TOWNSHIP	39700	Morris	336,462	0.13266854%
MORRIS COUNTY	71400	Morris	1,290,816	0.50897477%
MORRIS COUNTY	71403	Morris	417,267	0.16453032%
MORRIS COUNTY_PARK COMMISSION	71404	Morris	152,248	0.06003210%
MORRIS PLAINS BOROUGH	52500	Morris	127,182	0.05014846%
MORRIS TOWNSHIP	51700	Morris	436,260	0.17201935%
MORRISTOWN TOWN	32900	Morris	680,237	0.26822062%
MOUNT ARLINGTON BOROUGH	68800	Morris	105,652	0.04165908%
MOUNT OLIVE TOWNSHIP	47700	Morris	425,024	0.16758895%
MOUNTAIN LAKES BOROUGH	42700	Morris	111,729	0.04405527%
NETCONG BOROUGH	69100	Morris	84,627	0.03336882%
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	963,107	0.37975758%
PEQUANNOCK TOWNSHIP	46200	Morris	269,756	0.10636605%
RANDOLPH TOWNSHIP	45500	Morris	260,881	0.10286659%
RIVERDALE BOROUGH	72500	Morris	135,634	0.05348112%
ROCKAWAY BOROUGH	39200	Morris	116,343	0.04587459%
ROCKAWAY TOWNSHIP	41700	Morris	424,791	0.16749707%
ROXBURY TOWNSHIP	46800	Morris	360,809	0.14226867%
WASHINGTON TWP (MORRIS)	58100	Morris	231,532	0.09129415%
WHARTON BOROUGH	42500	Morris	167,725	0.06613475%
BARNEGAT TOWNSHIP	63300	Ocean	455,344	0.17954426%
BAY HEAD BOROUGH	55600	Ocean	62,709	0.02472645%
BEACH HAVEN BOROUGH	62100	Ocean	94,818	0.03738718%

**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, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
BEACHWOOD BOROUGH	63400	Ocean	\$ 145,169	0.05724081%
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	529,543	0.20880127%
BRICK TOWNSHIP	55500	Ocean	1,279,239	0.50440990%
HARVEY CEDARS BOROUGH	66800	Ocean	59,716	0.02354630%
ISLAND HEIGHTS BOROUGH	67400	Ocean	26,405	0.01041161%
JACKSON BD FIRE DISTRICT 2	67500	Ocean	41,047	0.01618502%
JACKSON TOWNSHIP	49800	Ocean	775,036	0.30560031%
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	76,521	0.03017259%
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	45,897	0.01809740%
LACEY TOWNSHIP	51800	Ocean	367,874	0.14505443%
LAKEHURST BOROUGH	52700	Ocean	44,057	0.01737188%
LAKEWOOD TOWNSHIP	33800	Ocean	1,187,047	0.46805817%
LAKEWOOD TWP FIRE DISTRICT 1	75000	Ocean	112,624	0.04440817%
LAVALLETTE BOROUGH	67900	Ocean	89,875	0.03543813%
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	369,973	0.14588208%
LONG BEACH TOWNSHIP	55000	Ocean	307,635	0.12130192%
MANCHESTER TOWNSHIP	54800	Ocean	638,555	0.25178521%
MANTOLOKING BOROUGH	47400	Ocean	79,450	0.03132751%
OCEAN COUNTY	71500	Ocean	2,080,176	0.82022310%
OCEAN COUNTY	71503	Ocean	471,763	0.18601835%
OCEAN GATE BOROUGH	69400	Ocean	59,041	0.02328014%
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	171,789	0.06773720%
PINE BEACH BOROUGH	69900	Ocean	27,887	0.01099597%
PLUMSTED FIRE DISTRICT 1	85402	Ocean	43,743	0.01724807%
PLUMSTED TOWNSHIP	72300	Ocean	60,179	0.02372886%
POINT PLEASANT BEACH BOROUGH	46700	Ocean	183,907	0.07251539%
POINT PLEASANT BOROUGH	54200	Ocean	279,489	0.11020382%
SEASIDE HEIGHTS BOROUGH	54700	Ocean	207,171	0.08168849%
SEASIDE PARK BOROUGH	55400	Ocean	97,461	0.03842933%
SHIP BOTTOM BOROUGH	61600	Ocean	87,029	0.03431594%
SOUTH TOMS RIVER BOROUGH	72700	Ocean	58,522	0.02307550%
STAFFORD TOWNSHIP	56400	Ocean	448,758	0.17694737%
SURF CITY BOROUGH	73100	Ocean	79,291	0.03126481%
TOMS RIVER TOWNSHIP	48700	Ocean	1,468,261	0.57894216%
TUCKERTON BOROUGH	73400	Ocean	74,889	0.02952908%
BLOOMINGDALE BOROUGH	55700	Passaic	143,205	0.05646640%
BOROUGH OF WOODLAND PARK	43000	Passaic	216,057	0.08519228%
CLIFTON CITY	34800	Passaic	2,083,782	0.82164496%
HALEDON BOROUGH	42000	Passaic	151,686	0.05981050%
HAWTHORNE BOROUGH	28200	Passaic	263,917	0.10406370%
LITTLE FALLS TWP	41600	Passaic	242,706	0.09570011%
NORTH HALEDON BOROUGH	41900	Passaic	201,733	0.07954426%
PASSAIC CITY	22501	Passaic	1,181,900	0.46602868%
PASSAIC CITY	22502	Passaic	748,491	0.29513349%
PASSAIC COUNTY	71600	Passaic	3,357,515	1.32388382%
PASSAIC COUNTY	71603	Passaic	494,286	0.19489927%
PATERSON CITY	30701	Passaic	2,455,251	0.96811692%
PATERSON CITY	30702	Passaic	2,390,092	0.94242442%
POMPTON LAKES BOROUGH	40300	Passaic	152,252	0.06003367%
PROSPECT PARK BOROUGH	43800	Passaic	139,600	0.05504493%

**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, 2022

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
RINGWOOD BOROUGH	44900	Passaic	\$ 202,911	0.08000875%
TOTOWA BOROUGH	40000	Passaic	258,115	0.10177595%
WANAQUE BOROUGH	40400	Passaic	182,524	0.07197006%
WAYNE TOWNSHIP	29400	Passaic	1,030,521	0.40633924%
WEST MILFORD TOWNSHIP	24200	Passaic	306,155	0.12071834%
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	105,456	0.04158179%
CARNEYS POINT TOWNSHIP	25700	Salem	116,970	0.04612182%
ELMER BOROUGH	65100	Salem	3,256	0.00128386%
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	74,250	0.02927712%
PENNS GROVE BOROUGH	28500	Salem	61,153	0.02411291%
PENNSVILLE TOWNSHIP	26800	Salem	127,506	0.05027621%
SALEM CITY	20400	Salem	95,782	0.03776729%
SALEM COUNTY	71700	Salem	839,544	0.33103611%
SALEM COUNTY	71703	Salem	149,496	0.05894697%
WOODSTOWN BOROUGH	48500	Salem	59,083	0.02329670%
BEDMINSTER TOWNSHIP	42300	Somerset	119,637	0.04717343%
BERNARDS TOWNSHIP	53000	Somerset	302,556	0.11929924%
BERNARDSVILLE BORO	42200	Somerset	147,668	0.05822618%
BOUND BROOK BOROUGH	43400	Somerset	212,041	0.08360876%
BRANCBURG TOWNSHIP	55800	Somerset	184,296	0.07266877%
BRIDGEWATER TWP	59700	Somerset	547,109	0.21572763%
FAR HILLS BOROUGH	65200	Somerset	43,719	0.01723861%
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	791,220	0.31198174%
GREEN BROOK TOWNSHIP	61900	Somerset	177,392	0.06994649%
HILLSBOROUGH TOWNSHIP	51200	Somerset	448,764	0.17694974%
MANVILLE BOROUGH	41000	Somerset	187,826	0.07406067%
MONTGOMERY TOWNSHIP	68700	Somerset	239,624	0.09448486%
NORTH PLAINFIELD BOROUGH	21300	Somerset	602,694	0.23764505%
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	52,890	0.02085477%
RARITAN BOROUGH	46100	Somerset	148,066	0.05838311%
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	864,591	0.34091226%
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	489,617	0.19305827%
SOMERVILLE BOROUGH	21600	Somerset	270,722	0.10674695%
SOUTH BOUND BROOK BOROUGH	48200	Somerset	104,599	0.04124387%
WARREN TOWNSHIP	51300	Somerset	278,088	0.10965140%
WATCHUNG BOROUGH	29800	Somerset	204,305	0.08055841%
NJ TRANSIT CORPORATION	62300	Statewide	2,004,400	0.79034427%
WATERFRONT COMM OF NY HARBOR	60600	Statewide	14,464	0.00570322%
ANDOVER TOWNSHIP	63200	Sussex	92,848	0.03661040%
BYRAM TOWNSHIP	55900	Sussex	118,283	0.04663954%
FRANKLIN BOROUGH	65400	Sussex	98,691	0.03891432%
HAMBURG BOROUGH	66000	Sussex	57,686	0.02274586%
HARDYSTON TOWNSHIP	66700	Sussex	152,648	0.06018982%
HOPATCONG BOROUGH	47800	Sussex	202,412	0.07981200%
NEWTON TOWN	23600	Sussex	167,694	0.06612253%
OGDENSBURG BOROUGH	69500	Sussex	41,413	0.01632934%
SPARTA TOWNSHIP	47500	Sussex	267,567	0.10550292%
STANHOPE BOROUGH	72900	Sussex	58,999	0.02326358%
SUSSEX COUNTY	71903	Sussex	533,622	0.21040964%
VERNON TOWNSHIP	54600	Sussex	256,928	0.10130791%

**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, 2022

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
BERKELEY HEIGHTS TOWNSHIP	49300	Union	\$ 206,936	0.08159583%
CLARK TOWNSHIP	52600	Union	282,134	0.11124675%
CRANFORD TOWNSHIP	25401	Union	428,749	0.16905773%
CRANFORD TOWNSHIP	25402	Union	217,523	0.08577033%
ELIZABETH CITY	21001	Union	2,401,554	0.94694394%
ELIZABETH CITY	21002	Union	1,896,027	0.74761229%
FANWOOD BOROUGH	31100	Union	104,093	0.04104436%
GARWOOD BOROUGH	29700	Union	116,453	0.04591796%
HILLSIDE TOWNSHIP	34301	Union	476,051	0.18770913%
HILLSIDE TOWNSHIP	34302	Union	338,313	0.13339839%
KENILWORTH BOROUGH	31000	Union	211,529	0.08340687%
LINDEN CITY	35900	Union	1,689,084	0.66601370%
MOUNTAINSIDE BOROUGH	39500	Union	139,597	0.05504375%
NEW PROVIDENCE BOROUGH	50300	Union	206,811	0.08154654%
PLAINFIELD CITY	20600	Union	1,346,541	0.53094740%
RAHWAY CITY	34100	Union	863,334	0.34041662%
ROSELLE BOROUGH	21800	Union	673,568	0.26559100%
ROSELLE PARK BOROUGH	25000	Union	245,731	0.09689288%
SCOTCH PLAINS TOWNSHIP	34500	Union	377,100	0.14869229%
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	508,382	0.20045739%
SUMMIT CITY	28100	Union	652,969	0.25746872%
UNION COUNTY	72000	Union	871,961	0.34381829%
UNION COUNTY	72001	Union	450,969	0.17781918%
UNION COUNTY	72003	Union	1,736,913	0.68487290%
UNION TOWNSHIP (UNION)	32600	Union	1,916,423	0.75565453%
WESTFIELD TOWN	20800	Union	672,885	0.26532169%
WINFIELD TOWNSHIP	74100	Union	54,121	0.02134016%
BELVIDERE TOWN	63500	Warren	44,406	0.01750949%
BLAIRSTOWN TOWNSHIP	63600	Warren	53,590	0.02113079%
GREENWICH TOWNSHIP (WARREN)	65900	Warren	86,509	0.03411090%
HACKETTSTOWN TOWN	56900	Warren	150,075	0.05917527%
INDEPENDENCE TWP	60500	Warren	58,754	0.02316698%
LOPATCONG TOWNSHIP	50900	Warren	119,870	0.04726530%
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	101,177	0.03989456%
PHILLIPSBURG TOWN	38800	Warren	277,432	0.10939273%
POHATCONG TOWNSHIP	51900	Warren	95,544	0.03767344%
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	492,115	0.19404324%
WASHINGTON TWP (WARREN)	60700	Warren	214,838	0.08471163%
Total			<u>\$ 253,611,000</u>	<u>100.00000000%</u>

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2022

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
ABSECON CITY	56600	Atlantic	\$ 1,305,743	150,648
ATLANTIC CITY	30801	Atlantic	13,197,267	1,522,616
ATLANTIC CITY	30802	Atlantic	10,507,984	1,212,343
ATLANTIC COUNTY	70100	Atlantic	10,981,609	1,266,987
ATLANTIC COUNTY	70103	Atlantic	4,219,194	486,783
BRIGANTINE CITY	50201	Atlantic	1,915,601	221,010
BRIGANTINE CITY	50202	Atlantic	2,006,584	231,507
BUENA BOROUGH	58900	Atlantic	—	—
EGG HARBOR CITY	59900	Atlantic	538,773	62,160
EGG HARBOR TOWNSHIP	58200	Atlantic	4,494,766	518,577
GALLOWAY TOWNSHIP	53800	Atlantic	3,094,322	357,003
HAMILTON TOWNSHIP (ATLANTIC)	59100	Atlantic	2,974,322	343,158
HAMMONTON TOWN	36500	Atlantic	1,526,501	176,118
LINWOOD CITY	54400	Atlantic	1,091,030	125,876
LONGPORT BOROUGH	38700	Atlantic	689,292	79,526
MARGATE CITY	32800	Atlantic	3,772,147	435,206
MULLICA TOWNSHIP	68900	Atlantic	592,216	68,326
NORTHFIELD CITY	45400	Atlantic	1,319,619	152,249
PLEASANTVILLE CITY	35100	Atlantic	5,263,691	607,291
SOMERS POINT CITY	33500	Atlantic	1,522,543	175,661
VENTNOR CITY	32100	Atlantic	4,530,263	522,672
ALLENDALE BOROUGH	52000	Bergen	1,213,191	139,970
ALPINE BOROUGH	46000	Bergen	1,077,522	124,318
BERGEN COUNTY	70200	Bergen	40,605,220	4,684,767
BERGENFIELD BOROUGH	29000	Bergen	3,406,046	392,968
BOGOTA BOROUGH	28900	Bergen	776,539	89,592
CARLSTADT BOROUGH	21700	Bergen	2,204,844	254,381
CLIFFSIDE PARK BOROUGH	25300	Bergen	2,697,765	311,251
CLOSTER BOROUGH	38400	Bergen	1,613,659	186,174
CRESSKILL BOROUGH	31200	Bergen	2,296,230	264,924
DEMAREST BOROUGH	37500	Bergen	1,169,852	134,970
DUMONT BOROUGH	27800	Bergen	2,285,572	263,695
EAST RUTHERFORD BOROUGH	22100	Bergen	3,429,178	395,636
EDGEWATER BOROUGH	44300	Bergen	2,323,459	268,066
ELMWOOD PARK BOROUGH	33100	Bergen	3,374,853	389,369
EMERSON BOROUGH	43500	Bergen	1,439,258	166,052
ENGLEWOOD CITY	27201	Bergen	5,860,562	676,154
ENGLEWOOD CITY	27202	Bergen	3,106,674	358,428
ENGLEWOOD CLIFFS BOROUGH	44100	Bergen	2,021,114	233,183
FAIR LAWN BOROUGH	32300	Bergen	4,796,628	553,404
FAIRVIEW BOROUGH	26600	Bergen	2,216,957	255,778
FORT LEE BOROUGH	42900	Bergen	7,405,437	854,392
FRANKLIN LAKES BOROUGH	43900	Bergen	1,571,098	181,263
GARFIELD CITY	35800	Bergen	4,159,181	479,860
GLEN ROCK BOROUGH	26900	Bergen	1,578,303	182,094
HACKENSACK CITY	28000	Bergen	15,051,000	1,736,487
HARRINGTON PARK BOROUGH	44500	Bergen	938,966	108,332
HASBROUCK HEIGHTS BOROUGH	30400	Bergen	2,321,748	267,868
HAWORTH BOROUGH	41500	Bergen	823,035	94,956
HILLSDALE BOROUGH	28800	Bergen	1,259,650	145,330
HO-HO-KUS BOROUGH	29900	Bergen	1,356,408	156,494
LEONIA BOROUGH	23100	Bergen	1,334,091	153,919

**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, 2022

<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	\$ 1,622,035	187,140
LODI BOROUGH	41100	Bergen	3,498,757	403,664
LYNDHURST TOWNSHIP	24800	Bergen	3,396,589	391,877
MAHWAH TOWNSHIP	30600	Bergen	3,893,441	449,200
MAYWOOD BOROUGH	37400	Bergen	1,634,482	188,576
MIDLAND PARK BOROUGH	54000	Bergen	1,290,426	148,881
MONTVALE BOROUGH	24300	Bergen	1,906,471	219,956
MOONACHIE BOROUGH	48000	Bergen	1,371,852	158,275
NEW MILFORD BOROUGH	27300	Bergen	2,218,390	255,944
NORTH ARLINGTON BOROUGH	34000	Bergen	2,138,395	246,714
NORTHVALE BOROUGH	48400	Bergen	1,109,723	128,033
NORWOOD BOROUGH	43700	Bergen	1,185,559	136,782
OAKLAND BOROUGH	49600	Bergen	1,737,231	200,430
OLD TAPPAN BOROUGH	48900	Bergen	888,141	102,468
ORADELL BOROUGH	23200	Bergen	1,723,721	198,872
PALISADES PARK BOROUGH	35000	Bergen	2,098,333	242,092
PARAMUS BOROUGH	27400	Bergen	8,008,854	924,010
PARK RIDGE BOROUGH	43200	Bergen	1,479,849	170,735
RAMSEY BOROUGH	36800	Bergen	2,595,638	299,468
RIDGEFIELD BOROUGH	27500	Bergen	2,158,225	249,002
RIDGEFIELD PARK VILLAGE	35200	Bergen	2,182,865	251,845
RIDGEWOOD VILLAGE	32000	Bergen	6,485,521	748,258
RIVER EDGE BOROUGH	20100	Bergen	1,659,604	191,474
RIVER VALE TOWNSHIP	48300	Bergen	1,530,365	176,564
ROCHELLE PARK TOWNSHIP	42800	Bergen	1,452,363	167,564
RUTHERFORD BOROUGH	31600	Bergen	3,234,922	373,224
SADDLE BROOK TOWNSHIP	24400	Bergen	2,184,089	251,986
SADDLE RIVER BOROUGH	50400	Bergen	1,427,520	164,698
SOUTH HACKENSACK TOWNSHIP	50600	Bergen	1,408,458	162,499
TEANECK TOWNSHIP	21500	Bergen	11,054,389	1,275,384
TENAFLY BOROUGH	31400	Bergen	2,771,711	319,782
UPPER SADDLE RIVER BORO	48800	Bergen	1,361,903	157,128
WALDWICK BOROUGH	49001	Bergen	1,190,269	137,326
WALLINGTON BOROUGH	34600	Bergen	1,677,932	193,589
WASHINGTON TOWNSHIP (BERGEN)	46900	Bergen	1,592,099	183,686
WESTWOOD BOROUGH	40200	Bergen	1,952,219	225,234
WOODCLIFF LAKE BOROUGH	47000	Bergen	1,167,588	134,709
WOOD-RIDGE BOROUGH	33300	Bergen	2,038,237	235,159
WYCKOFF TOWNSHIP	47200	Bergen	1,635,791	188,727
BEVERLY CITY_MUNICIPAL BLDG	36600	Burlington	280,153	32,322
BORDENTOWN CITY	37900	Burlington	648,464	74,816
BORDENTOWN FIRE DISTRICT 1	63800	Burlington	302,176	34,863
BORDENTOWN TWP	52200	Burlington	1,269,744	146,495
BORDENTOWN TWP FIRE DISTRICT 2	63700	Burlington	572,111	66,006
BURLINGTON CITY	41300	Burlington	1,829,246	211,047
BURLINGTON COUNTY/PAYROLL DEPT	70300	Burlington	6,808,360	785,505
BURLINGTON COUNTY/PAYROLL DEPT	70303	Burlington	2,289,316	264,126
BURLINGTON TOWNSHIP	54500	Burlington	2,417,128	278,873
CHESTERFIELD TOWNSHIP	76000	Burlington	524,984	60,569
CHESTERFIELD-HAM. FIRE DIST. 1	85202	Burlington	172,827	19,940
CINNAMINSON TOWNSHIP	29200	Burlington	1,349,079	155,648
CINNAMINSON TWP FIRE DIST 1	64200	Burlington	770,130	88,853

**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, 2022

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
DELANCO TOWNSHIP	45300	Burlington	\$ 713,474	82,316
DELTRAN TOWNSHIP	61700	Burlington	1,691,901	195,201
EASTAMPTON TOWNSHIP	59000	Burlington	883,145	101,892
EDGEWATER PARK TOWNSHIP	61800	Burlington	819,249	94,520
EVESHAM TOWNSHIP	55200	Burlington	6,992,873	806,793
FLORENCE TOWNSHIP	36300	Burlington	1,695,719	195,641
FLORENCE TWP. FIRE DIST. 1	77600	Burlington	292,058	33,696
LUMBERTON TOWNSHIP	61400	Burlington	956,528	110,358
MANSFIELD TOWNSHIP (BURLINGTON)	68300	Burlington	670,346	77,340
MAPLE SHADE TOWNSHIP	29300	Burlington	1,923,048	221,869
MEDFORD LAKES BOROUGH	62900	Burlington	470,287	54,259
MEDFORD TOWNSHIP	49500	Burlington	2,330,764	268,909
MOORESTOWN TOWNSHIP	39600	Burlington	1,897,266	218,894
MOORESTOWN TWP FIRE DISTRICT 2	79700	Burlington	65,913	7,605
MOUNT HOLLY TOWNSHIP	39800	Burlington	1,097,045	126,570
MOUNT LAUREL FIRE DISTRICT 1	75300	Burlington	2,767,087	319,249
MOUNT LAUREL TOWNSHIP	49900	Burlington	3,968,012	457,804
NEW HANOVER TOWNSHIP	69200	Burlington	106,801	12,322
NORTH HANOVER TOWNSHIP	69300	Burlington	248,729	28,697
PALMYRA BOROUGH	38300	Burlington	682,947	78,794
PEMBERTON BOROUGH	69700	Burlington	193,337	22,306
PEMBERTON TOWNSHIP	62800	Burlington	1,973,357	227,673
RIVERSIDE TOWNSHIP	25100	Burlington	1,029,274	118,751
RIVERTON BOROUGH	37100	Burlington	262,712	30,310
SPRINGFIELD TOWNSHIP (BURL)	72800	Burlington	390,979	45,109
WESTAMPTON TOWNSHIP	62200	Burlington	1,761,388	203,218
WILLINGBORO TOWNSHIP	49100	Burlington	4,814,374	555,451
AUDUBON BOROUGH	23400	Camden	900,487	103,892
BARRINGTON BOROUGH	48100	Camden	802,332	92,568
BELLMAWR BOROUGH	37300	Camden	1,229,858	141,893
BERLIN BOROUGH	52800	Camden	869,898	100,363
BERLIN TOWNSHIP	52300	Camden	847,891	97,824
BROOKLAWN BOROUGH	47300	Camden	373,036	43,039
CAMDEN CITY	21201	Camden	—	—
CAMDEN CITY	21202	Camden	9,702,918	1,119,460
CAMDEN CO BD OF CHOSEN FRHLDRS	70401	Camden	18,048,966	2,082,373
CAMDEN CO BD OF CHOSEN FRHLDRS	70403	Camden	5,174,695	597,023
CAMDEN CO BD. OF CH FREEHOLDERS	70402	Camden	46,535	5,369
CAMDEN COUNTY REGIONAL POLICE	70404	Camden	14,347,747	1,655,350
CHERRY HILL FIRE DIST 13	75800	Camden	4,988,558	575,548
CHERRY HILL TOWNSHIP	33000	Camden	7,910,519	912,665
CHESILHURST BOROUGH	59800	Camden	314,497	36,285
CLEMENTON BOROUGH	64400	Camden	605,513	69,860
COLLINGSWOOD BOROUGH	25801	Camden	1,147,356	132,375
COLLINGSWOOD BOROUGH	25802	Camden	773,772	89,273
GIBBSBORO BOROUGH	65600	Camden	213,820	24,669
GLOUCESTER CITY	32200	Camden	2,902,673	334,892
GLOUCESTER TOWNSHIP	48600	Camden	8,505,232	981,279
GLOUCESTER TWP FIRE DISTRICT 2	75900	Camden	346,931	40,027
GLOUCESTER TWP FIRE DISTRICT 4	65700	Camden	289,110	33,356
GLOUCESTER TWP FIRE DISTRICT 5	77000	Camden	245,431	28,316
GLOUCESTER TWP FIRE DISTRICT 6	76100	Camden	184,226	21,255

**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, 2022

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
HADDON HEIGHTS BOROUGH	40500	Camden	\$ 892,170	102,933
HADDON TOWNSHIP	22200	Camden	1,329,381	153,375
HADDON TWP FIRE DISTRICT 1	85102	Camden	140,453	16,205
HADDONFIELD BOROUGH	38600	Camden	1,109,901	128,053
HI-NELLA BOROUGH	77100	Camden	32,704	3,773
LAUREL SPRINGS BOROUGH	67800	Camden	327,582	37,794
LAWNSIDE BOROUGH	68000	Camden	262,098	30,239
LINDENWOLD BOROUGH	55300	Camden	2,023,363	233,443
LOWER CAMDEN CO REG HS DIST 1	76200	Camden	—	—
MAGNOLIA BOROUGH	60800	Camden	582,768	67,236
MERCHANTVILLE BOROUGH	38900	Camden	735,960	84,910
MOUNT EPHRAIM BOROUGH	37200	Camden	634,428	73,196
OAKLYN BOROUGH	33600	Camden	615,159	70,973
PENNSAUKEN TOWNSHIP	20900	Camden	5,903,036	681,054
PINE HILL BOROUGH	55100	Camden	1,079,257	124,518
PINE HILL FIRE DISTRICT 1	77200	Camden	113,515	13,097
PINE VALLEY BOROUGH	70000	Camden	—	—
RUNNEMEDE BOROUGH	38500	Camden	864,432	99,733
SOMERDALE BOROUGH	61000	Camden	667,221	76,980
STRATFORD BOROUGH	61500	Camden	793,096	91,502
VOORHEES FIRE DISTRICT #3	76300	Camden	—	—
VOORHEES TOWNSHIP	53100	Camden	4,751,644	548,214
WATERFORD TOWNSHIP	53200	Camden	1,119,372	129,146
WINSLOW TOWNSHIP	53500	Camden	4,591,432	529,730
WINSLOW TWP FIRE DISTRICT 1	79902	Camden	1,051,517	121,317
WOODLYNNE BOROUGH	51400	Camden	125,763	14,510
AVALON BOROUGH	57400	Cape May	921,290	106,292
CAPE MAY CITY	44400	Cape May	1,646,705	189,986
CAPE MAY COUNTY	70500	Cape May	7,026,200	810,638
LOWER TOWNSHIP	57600	Cape May	2,183,559	251,925
MIDDLE TOWNSHIP	57900	Cape May	2,638,050	304,361
NORTH WILDWOOD CITY	26000	Cape May	2,158,803	249,069
OCEAN CITY	20700	Cape May	7,475,857	862,516
SEA ISLE CITY	57700	Cape May	1,299,038	149,875
STONE HARBOR BOROUGH	57500	Cape May	835,924	96,444
WEST WILDWOOD BOROUGH	59200	Cape May	179,177	20,672
WILDWOOD CITY	34900	Cape May	3,358,845	387,522
WILDWOOD CREST BOROUGH	53700	Cape May	944,079	108,922
BRIDGETON CITY	36200	Cumberland	3,616,419	417,239
CUMBERLAND COUNTY	70600	Cumberland	4,874,188	562,352
CUMBERLAND COUNTY	70603	Cumberland	1,743,725	201,180
MILLVILLE CITY	22600	Cumberland	3,807,455	439,280
VINELAND CITY	26500	Cumberland	8,450,077	974,915
BELLEVILLE TOWNSHIP	35400	Essex	10,581,359	1,220,809
BLOOMFIELD TOWNSHIP	32700	Essex	12,002,696	1,384,794
CALDWELL BOROUGH	40800	Essex	1,233,541	142,318
CEDAR GROVE TOWNSHIP	28700	Essex	2,443,165	281,877
EAST ORANGE CITY	23800	Essex	19,011,323	2,193,404
ESSEX COUNTY	70700	Essex	51,711,736	5,966,165
ESSEX COUNTY COLLEGE	62700	Essex	188,388	21,735
ESSEX FELS BOROUGH	27900	Essex	898,036	103,610
FAIRFIELD TOWNSHIP (ESSEX)	36700	Essex	2,271,715	262,096

**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, 2022

<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>
GLEN RIDGE BOROUGH	25500	Essex	\$ 1,400,455	161,576
IRVINGTON TOWNSHIP	29100	Essex	14,177,178	1,635,671
LIVINGSTON TOWNSHIP	36000	Essex	5,169,595	596,434
MAPLEWOOD TOWNSHIP	23900	Essex	6,774,244	781,569
MILLBURN TOWNSHIP	26300	Essex	6,471,637	746,656
MONTCLAIR TOWNSHIP	28300	Essex	11,983,616	1,382,592
NEWARK CITY	21101	Essex	55,375,007	6,388,810
NEWARK CITY	21102	Essex	38,297,814	4,418,555
NORTH CALDWELL BOROUGH	38000	Essex	1,072,189	123,702
NUTLEY TOWNSHIP	32500	Essex	6,619,371	763,700
ORANGE CITY	24900	Essex	10,220,459	1,179,171
ROSELAND BOROUGH	43600	Essex	1,428,404	164,800
SOUTH ORANGE VILLAGE	35600	Essex	4,070,365	469,612
VERONA TOWNSHIP	34200	Essex	2,142,048	247,136
WEST CALDWELL TOWNSHIP	36100	Essex	1,866,526	215,348
WEST ORANGE TOWNSHIP	24700	Essex	11,555,740	1,333,227
CLAYTON BOROUGH	64300	Gloucester	719,952	83,063
DEPTFORD TOWNSHIP	63000	Gloucester	3,324,225	383,528
DEPTFORD TWP FIRE DISTRICT	64900	Gloucester	676,940	78,101
EAST GREENWICH TOWNSHIP	59300	Gloucester	978,050	112,841
ELK TOWNSHIP	60900	Gloucester	505,751	58,350
FRANKLIN TOWNSHIP (GLOUCESTER)	56500	Gloucester	1,573,883	181,584
GLASSBORO BOROUGH	45201	Gloucester	2,873,469	331,522
GLASSBORO BOROUGH	45202	Gloucester	443,136	51,126
GLOUCESTER COUNTY	70800	Gloucester	5,585,275	644,393
GLOUCESTER COUNTY	70803	Gloucester	2,389,294	275,661
GREENWICH TOWNSHIP (GLOUCESTER)	45000	Gloucester	1,049,683	121,106
HARRISON TOWNSHIP (GLOUCESTER)	60000	Gloucester	1,186,908	136,938
LOGAN TOWNSHIP	57000	Gloucester	1,129,484	130,313
MANTUA TOWNSHIP	68400	Gloucester	1,759,037	202,946
MONROE TOWNSHIP (GLOUCESTER)	45100	Gloucester	3,475,757	401,010
NEWFIELD BOROUGH	74700	Gloucester	—	—
PAULSBORO BOROUGH	39100	Gloucester	756,360	87,264
PITMAN BOROUGH	41200	Gloucester	906,884	104,630
SOUTH HARRISON TOWNSHIP	72600	Gloucester	—	—
WASHINGTON TWP (GLOUCESTER)	49400	Gloucester	4,420,857	510,050
WASHINGTON TWP BD OF FIRE COMM	78700	Gloucester	1,290,850	148,930
WENONAH BOROUGH	73900	Gloucester	—	—
WEST DEPTFORD TOWNSHIP	47900	Gloucester	2,300,665	265,436
WESTVILLE BOROUGH	22700	Gloucester	579,391	66,846
WOODBURY CITY	24000	Gloucester	1,579,830	182,271
WOODBURY HEIGHTS BOROUGH	60100	Gloucester	300,641	34,686
WOOLWICH TOWNSHIP	74200	Gloucester	1,378,066	158,992
BAYONNE CITY	20300	Hudson	21,477,402	2,477,924
EAST NEWARK BOROUGH	34700	Hudson	370,560	42,753
GUTTENBERG TOWN	25600	Hudson	1,299,215	149,895
HARRISON TOWN (HUDSON)	31800	Hudson	4,291,431	495,118
HOBOKEN CITY	23301	Hudson	8,628,606	995,513
HOBOKEN CITY	23302	Hudson	8,428,781	972,458
HUDSON COUNTY	70900	Hudson	28,101,668	3,242,189
HUDSON COUNTY	70903	Hudson	5,235,325	604,018
JERSEY CITY	38101	Hudson	49,586,537	5,720,974

**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, 2022

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
JERSEY CITY FIRE DEPT.	38102	Hudson	\$ 39,174,567	4,519,709
KEARNY TOWN	31900	Hudson	11,311,002	1,304,990
LAMBERTVILLE CITY FIRE DIST 1	86102	Hudson	52,910	6,104
NORTH BERGEN TOWNSHIP	23701	Hudson	7,156,501	825,671
NORTH HUDSON REG FIRE & RESCUE	79000	Hudson	19,098,732	2,203,489
SECAUCUS TOWN	24600	Hudson	4,366,589	503,789
UNION CITY	22400	Hudson	11,155,602	1,287,061
WEEHAWKEN TOWNSHIP	27700	Hudson	3,447,005	397,693
WEST NEW YORK TOWN	23000	Hudson	7,560,612	872,295
CLINTON TOWN	64500	Hunterdon	577,455	66,623
CLINTON TOWNSHIP	64600	Hunterdon	1,339,202	154,508
DELAWARE TOWNSHIP	64800	Hunterdon	396,442	45,739
FLEMINGTON BOROUGH	65300	Hunterdon	879,990	101,528
FRANKLIN TOWNSHIP (HUNTERDON)	75500	Hunterdon	252,600	29,143
FRENCHTOWN BOROUGH	65500	Hunterdon	60,024	6,925
HIGH BRIDGE BOROUGH	67000	Hunterdon	481,056	55,501
HOLLAND TOWNSHIP	67100	Hunterdon	306,780	35,394
HUNTERDON COUNTY	71000	Hunterdon	1,128,835	130,238
HUNTERDON COUNTY	71003	Hunterdon	887,590	102,404
LAMBERTVILLE CITY	67700	Hunterdon	439,352	50,690
LEBANON TOWNSHIP	54300	Hunterdon	449,392	51,848
RARITAN TOWNSHIP	61200	Hunterdon	2,095,242	241,736
READINGTON TOWNSHIP	72400	Hunterdon	1,634,325	188,558
TEWKSBURY TOWNSHIP	73300	Hunterdon	621,756	71,734
WEST AMWELL TOWNSHIP	74000	Hunterdon	265,574	30,640
EAST WINDSOR TOWNSHIP	50800	Mercer	2,586,588	298,424
EWING TOWNSHIP	43100	Mercer	5,186,618	598,399
HAMILTON TOWNSHIP (MERCER)	33900	Mercer	10,741,953	1,239,337
HAMILTON TWP FIRE DISTRICT 2	74400	Mercer	1,216,980	140,407
HAMILTON TWP FIRE DISTRICT 3	66100	Mercer	1,267,429	146,228
HAMILTON TWP FIRE DISTRICT 4	66200	Mercer	913,999	105,451
HAMILTON TWP FIRE DISTRICT 5	66300	Mercer	643,945	74,294
HAMILTON TWP FIRE DISTRICT 6	74600	Mercer	964,679	111,298
HAMILTON TWP FIRE DISTRICT 7	66400	Mercer	1,054,268	121,635
HAMILTON TWP FIRE DISTRICT 8	74300	Mercer	668,889	77,172
HAMILTON TWP FIRE DISTRICT 9	74500	Mercer	1,002,940	115,713
HIGHTSTOWN BOROUGH	24100	Mercer	750,771	86,619
HOPEWELL TOWNSHIP (MERCER)	67200	Mercer	1,693,852	195,426
HOPEWELL TWP FIRE DISTRICT 1	77500	Mercer	573,940	66,218
LAWRENCE TOWNSHIP (MERCER)	22900	Mercer	3,559,979	410,727
MERCER COUNTY	71100	Mercer	14,096,162	1,626,324
MERCER COUNTY	71103	Mercer	3,103,974	358,116
PENNINGTON BOROUGH	69800	Mercer	253,560	29,254
PRINCETON	86001	Mercer	3,766,105	434,509
PRINCETON BOROUGH	20500	Mercer	—	—
PRINCETON TOWNSHIP	25200	Mercer	—	—
ROBBINSVILLE TOWNSHIP	73700	Mercer	2,682,165	309,451
TRENTON CITY	33401	Mercer	14,265,607	1,645,874
TRENTON CITY	33402	Mercer	11,431,877	1,318,936
WEST WINDSOR TOWNSHIP	49700	Mercer	3,952,999	456,071
CARTERET BOROUGH	21400	Middlesex	5,314,079	613,104
CRANBURY TOWNSHIP	64700	Middlesex	1,258,161	145,158

**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, 2022

<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>
DUNELLEN BOROUGH	26100	Middlesex	\$ 996,088	114,922
EAST BRUNSWICK TOWNSHIP	56700	Middlesex	6,100,324	703,816
EDISON TOWNSHIP	31701	Middlesex	14,007,239	1,616,065
EDISON TOWNSHIP	31702	Middlesex	9,181,897	1,059,348
HELMETTA BOROUGH	66900	Middlesex	—	—
HIGHLAND PARK BOROUGH	21900	Middlesex	1,648,964	190,247
JAMESBURG BOROUGH	53600	Middlesex	957,523	110,473
METUCHEN BOROUGH	22800	Middlesex	1,812,547	209,120
MIDDLESEX BOROUGH	36900	Middlesex	1,931,681	222,865
MIDDLESEX COUNTY	71200	Middlesex	18,445,701	2,128,146
MIDDLESEX COUNTY	71203	Middlesex	3,373,213	389,180
MIDDLESEX COUNTY COLLEGE	75700	Middlesex	571,559	65,943
MILLTOWN BOROUGH	58500	Middlesex	1,017,479	117,390
MONROE TOWNSHIP (MIDDLESEX)	62600	Middlesex	4,847,448	559,267
MONROE TWP FIRE DISTRICT 1	78400	Middlesex	91,923	10,605
MONROE TWP FIRE DISTRICT 2	68600	Middlesex	1,017,802	117,427
MONROE TWP FIRE DISTRICT 3	75100	Middlesex	1,267,564	146,243
NEW BRUNSWICK CITY	33700	Middlesex	15,811,225	1,824,197
NORTH BRUNSWICK TOWNSHIP	59400	Middlesex	6,197,616	715,041
OLD BRIDGE TOWNSHIP	47100	Middlesex	6,012,184	693,647
OLD BRIDGE TWP FIRE DISTRICT 2	74800	Middlesex	215,338	24,844
OLD BRIDGE TWP FIRE DISTRICT 3	86302	Middlesex	55,842	6,443
OLD BRIDGE TWP FIRE DISTRICT 4	85002	Middlesex	—	—
PERTH AMBOY CITY	24500	Middlesex	9,763,603	1,126,462
PISCATAWAY TOWNSHIP	37700	Middlesex	5,430,124	626,493
PLAINSBORO TOWNSHIP	56200	Middlesex	2,287,853	263,958
PLAINSBORO TWP FIRE DISTRICT 1	75600	Middlesex	135,450	15,627
SAYREVILLE BOROUGH	40700	Middlesex	5,804,358	669,669
SOUTH AMBOY CITY	27600	Middlesex	1,848,690	213,290
SOUTH BRUNSWICK TOWNSHIP	50700	Middlesex	5,916,497	682,607
SOUTH PLAINFIELD BOROUGH	40600	Middlesex	4,258,428	491,310
SOUTH RIVER BOROUGH	39400	Middlesex	2,029,166	234,112
SPOTSWOOD BOROUGH	51500	Middlesex	1,361,384	157,068
WOODBRIIDGE TOWNSHIP	32400	Middlesex	13,493,747	1,556,821
WOODBRIIDGE TWP FIRE DISTRICT 1	45800	Middlesex	1,966,827	226,920
WOODBRIIDGE TWP FIRE DISTRICT 2	78500	Middlesex	502,778	58,007
WOODBRIIDGE TWP FIRE DISTRICT 7	45900	Middlesex	485,031	55,960
ABERDEEN TOWNSHIP	46400	Monmouth	2,303,325	265,743
ALLENHURST BOROUGH	43300	Monmouth	510,474	58,895
ALLENTOWN BOROUGH	63100	Monmouth	248,955	28,723
ASBURY PARK CITY	33200	Monmouth	8,081,719	932,417
ATLANTIC HIGHLANDS	30500	Monmouth	758,500	87,511
AVON BY THE SEA	22300	Monmouth	564,591	65,139
BELMAR BOROUGH	39300	Monmouth	1,324,021	152,757
BRADLEY BEACH BOROUGH	40900	Monmouth	1,213,027	139,951
BRIELLE BOROUGH	50000	Monmouth	1,140,204	131,549
BROOKDALE COMMUNITY COLLEGE	62500	Monmouth	568,868	65,632
COLTS NECK TOWNSHIP	62000	Monmouth	1,111,402	128,226
DEAL BOROUGH	27100	Monmouth	1,386,930	160,015
EATONTOWN BOROUGH	30300	Monmouth	2,838,639	327,504
ENGLISHTOWN BOROUGH	44800	Monmouth	234,545	27,060
FAIR HAVEN BOROUGH	42100	Monmouth	841,388	97,074

**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, 2022

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
FREEHOLD BOROUGH	22000	Monmouth	\$ 1,796,634	207,284
FREEHOLD TOWNSHIP	56100	Monmouth	3,903,457	450,356
HAZLET TOWNSHIP	50500	Monmouth	2,483,901	286,577
HIGHLANDS BOROUGH	41800	Monmouth	758,107	87,465
HOLMDEL TOWNSHIP	58400	Monmouth	3,167,827	365,483
HOWELL TOWNSHIP	56000	Monmouth	6,202,578	715,613
HOWELL TWP FIRE DISTRICT 1	85902	Monmouth	45,042	5,197
HOWELL TWP FIRE DISTRICT 3	67300	Monmouth	72,705	8,388
KEANSBURG BOROUGH	26700	Monmouth	2,509,708	289,554
KEYPORT BOROUGH	39000	Monmouth	1,089,835	125,738
LAKE COMO BOROUGH	46300	Monmouth	—	—
LITTLE SILVER BOROUGH	40100	Monmouth	871,950	100,600
LONG BRANCH CITY	39900	Monmouth	6,563,490	757,253
MANALAPAN TOWNSHIP	51000	Monmouth	3,905,610	450,604
MANASQUAN BOROUGH	26400	Monmouth	1,052,008	121,374
MARLBORO TOWNSHIP	56300	Monmouth	4,319,928	498,405
MATAWAN BOROUGH	28600	Monmouth	1,407,662	162,407
MIDDLETOWN TOWNSHIP	37000	Monmouth	7,189,003	829,421
MILLSTONE TOWNSHIP FIRE DIST 1	78900	Monmouth	397,159	45,822
MONMOUTH BEACH BOROUGH	58000	Monmouth	666,248	76,867
MONMOUTH COUNTY/HALL OF RECORDS	71303	Monmouth	27,670,405	3,192,433
NEPTUNE CITY BOROUGH	30200	Monmouth	1,033,453	119,233
NEPTUNE FIRE DISTRICT 1	85702	Monmouth	236,363	27,270
NEPTUNE TOWNSHIP	20200	Monmouth	4,846,337	559,139
OCEAN GROVE BD OF FIRE COMM	76500	Monmouth	—	—
OCEAN TOWNSHIP (MONMOUTH)	28400	Monmouth	3,825,161	441,322
OCEANPORT BOROUGH	41400	Monmouth	916,481	105,738
RED BANK BOROUGH	23500	Monmouth	2,452,881	282,998
RUMSON BOROUGH	37600	Monmouth	1,079,483	124,544
SEA BRIGHT BORO	25900	Monmouth	646,755	74,618
SEA GIRT BOROUGH	37800	Monmouth	605,540	69,863
SHREWSBURY BOROUGH	44700	Monmouth	995,693	114,877
SPRING LAKE BOROUGH	35700	Monmouth	906,272	104,560
SPRING LAKE HEIGHTS BOROUGH	57300	Monmouth	834,640	96,295
TINTON FALLS BOROUGH	50100	Monmouth	2,850,363	328,857
UNION BEACH BOROUGH	73500	Monmouth	1,062,880	122,628
UPPER FREEHOLD TOWNSHIP	79600	Monmouth	121,566	14,025
WALL TOWNSHIP	51600	Monmouth	4,595,127	530,156
WALL TOWNSHIP FIRE DISTRICT 2	80002	Monmouth	—	—
WALL TOWNSHIP FIRE DISTRICT 3	85802	Monmouth	111,557	12,871
WEST LONG BRANCH BOROUGH	46600	Monmouth	1,319,273	152,209
BOONTON TOWN	31500	Morris	1,250,860	144,316
BOONTON TOWNSHIP	57200	Morris	843,945	97,369
BUTLER BOROUGH	61300	Morris	1,067,522	123,164
CHATHAM BOROUGH	38200	Morris	1,384,236	159,704
CHATHAM TOWNSHIP	46500	Morris	1,344,227	155,088
CHESTER BOROUGH	64100	Morris	—	—
CHESTER TOWNSHIP	52900	Morris	1,411,548	162,855
DENVILLE TOWNSHIP	30000	Morris	1,938,006	223,595
DOVER TOWN	35500	Morris	3,273,576	377,684
EAST HANOVER TOWNSHIP	31300	Morris	2,506,552	289,190
FLORHAM PARK BOROUGH	30100	Morris	2,154,450	248,567

**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, 2022

<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>
HANOVER TOWNSHIP	29600	Morris	\$ 2,116,181	244,151
HANOVER TWP FIRE DISTRICT 2	66500	Morris	205,627	23,724
HANOVER TWP FIRE DISTRICT 3	66600	Morris	293,834	33,901
HARDING TOWNSHIP	52400	Morris	826,855	95,397
JEFFERSON TOWNSHIP	51100	Morris	2,422,698	279,515
KINNELON BOROUGH	58300	Morris	1,052,268	121,404
LINCOLN PARK BOROUGH	56800	Morris	1,584,640	182,826
LONG HILL TOWNSHIP	57800	Morris	1,288,526	148,662
MADISON BOROUGH	30900	Morris	2,221,322	256,282
MENDHAM BOROUGH	53400	Morris	803,217	92,670
MENDHAM TOWNSHIP	53300	Morris	823,088	94,963
MONTVILLE TOWNSHIP	39700	Morris	2,702,613	311,810
MORRIS COUNTY	71400	Morris	10,368,402	1,196,239
MORRIS COUNTY	71403	Morris	3,351,675	386,695
MORRIS COUNTY_PARK COMMISSION	71404	Morris	1,222,923	141,093
MORRIS PLAINS BOROUGH	52500	Morris	1,021,583	117,864
MORRIS TOWNSHIP	51700	Morris	3,504,231	404,296
MORRISTOWN TOWN	32900	Morris	5,463,968	630,397
MOUNT ARLINGTON BOROUGH	68800	Morris	848,640	97,911
MOUNT OLIVE TOWNSHIP	47700	Morris	3,413,978	393,883
MOUNTAIN LAKES BOROUGH	42700	Morris	897,455	103,543
NETCONG BOROUGH	69100	Morris	679,759	78,426
PARSIPPANY TROY HILLS TOWNSHIP	42600	Morris	7,736,100	892,541
PEQUANNOCK TOWNSHIP	46200	Morris	2,166,798	249,991
RANDOLPH TOWNSHIP	45500	Morris	2,095,515	241,767
RIVERDALE BOROUGH	72500	Morris	1,089,470	125,696
ROCKAWAY BOROUGH	39200	Morris	934,519	107,819
ROCKAWAY TOWNSHIP	41700	Morris	3,412,107	393,667
ROXBURY TOWNSHIP	46800	Morris	2,898,176	334,373
WASHINGTON TWP (MORRIS)	58100	Morris	1,859,766	214,568
WHARTON BOROUGH	42500	Morris	1,347,240	155,436
BARNEGAT TOWNSHIP	63300	Ocean	3,657,526	421,982
BAY HEAD BOROUGH	55600	Ocean	503,704	58,114
BEACH HAVEN BOROUGH	62100	Ocean	761,623	87,871
BEACHWOOD BOROUGH	63400	Ocean	1,166,060	134,532
BERKELEY TOWNSHIP MUNICIPAL BLD	53900	Ocean	4,253,526	490,744
BRICK TOWNSHIP	55500	Ocean	10,275,411	1,185,511
HARVEY CEDARS BOROUGH	66800	Ocean	479,665	55,341
ISLAND HEIGHTS BOROUGH	67400	Ocean	212,099	24,471
JACKSON BD FIRE DISTRICT 2	67500	Ocean	329,709	38,040
JACKSON TOWNSHIP	49800	Ocean	6,225,429	718,250
JACKSON TWP FIRE DISTRICT 3	75200	Ocean	614,651	70,914
JACKSON TWP FIRE DISTRICT 4	75400	Ocean	368,661	42,534
LACEY TOWNSHIP	51800	Ocean	2,954,928	340,921
LAKEHURST BOROUGH	52700	Ocean	353,883	40,829
LAKESWOOD TOWNSHIP	33800	Ocean	9,534,890	1,100,074
LAKESWOOD TWP FIRE DISTRICT 1	75000	Ocean	904,646	104,372
LAVALLETTE BOROUGH	67900	Ocean	721,918	83,290
LITTLE EGG HARBOR TOWNSHIP	68200	Ocean	2,971,787	342,866
LONG BEACH TOWNSHIP	55000	Ocean	2,471,062	285,095
MANCHESTER TOWNSHIP	54800	Ocean	5,129,155	591,769
MANTOLOKING BOROUGH	47400	Ocean	638,181	73,629

**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, 2022

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
OCEAN COUNTY	71500	Ocean	\$ 16,708,892	1,927,764
OCEAN COUNTY	71503	Ocean	3,789,406	437,197
OCEAN GATE BOROUGH	69400	Ocean	474,241	54,715
OCEAN TOWNSHIP (OCEAN)	61100	Ocean	1,379,889	159,203
PINE BEACH BOROUGH	69900	Ocean	223,998	25,843
PLUMSTED FIRE DISTRICT 1	85402	Ocean	351,366	40,538
PLUMSTED TOWNSHIP	72300	Ocean	483,380	55,769
POINT PLEASANT BEACH BOROUGH	46700	Ocean	1,477,224	170,433
POINT PLEASANT BOROUGH	54200	Ocean	2,244,979	259,011
SEASIDE HEIGHTS BOROUGH	54700	Ocean	1,664,085	191,991
SEASIDE PARK BOROUGH	55400	Ocean	782,847	90,320
SHIP BOTTOM BOROUGH	61600	Ocean	699,055	80,652
SOUTH TOMS RIVER BOROUGH	72700	Ocean	470,071	54,234
STAFFORD TOWNSHIP	56400	Ocean	3,604,626	415,879
SURF CITY BOROUGH	73100	Ocean	636,898	73,481
TOMS RIVER TOWNSHIP	48700	Ocean	11,793,725	1,360,684
TUCKERTON BOROUGH	73400	Ocean	601,538	69,402
BLOOMINGDALE BOROUGH	55700	Passaic	1,150,285	132,712
BOROUGH OF WOODLAND PARK	43000	Passaic	1,735,465	200,227
CLIFTON CITY	34800	Passaic	16,737,863	1,931,107
HALEDON BOROUGH	42000	Passaic	1,218,412	140,572
HAWTHORNE BOROUGH	28200	Passaic	2,119,895	244,580
LITTLE FALLS TWP	41600	Passaic	1,949,519	224,923
NORTH HALEDON BOROUGH	41900	Passaic	1,620,406	186,952
PASSAIC CITY	22501	Passaic	9,493,548	1,095,304
PASSAIC CITY	22502	Passaic	6,012,214	693,650
PASSAIC COUNTY	71600	Passaic	26,969,045	3,111,514
PASSAIC COUNTY	71603	Passaic	3,970,321	458,070
PATERSON CITY	30701	Passaic	19,721,665	2,275,358
PATERSON CITY	30702	Passaic	19,198,280	2,214,974
POMPTON LAKES BOROUGH	40300	Passaic	1,222,954	141,097
PROSPECT PARK BOROUGH	43800	Passaic	1,121,326	129,371
RINGWOOD BOROUGH	44900	Passaic	1,629,867	188,044
TOTOWA BOROUGH	40000	Passaic	2,073,296	239,204
WANAQUE BOROUGH	40400	Passaic	1,466,115	169,151
WAYNE TOWNSHIP	29400	Passaic	8,277,600	955,016
WEST MILFORD TOWNSHIP	24200	Passaic	2,459,173	283,724
SOUTH JERSEY TRANS AUTHORITY	78600	Regional	847,066	97,729
CARNEYS POINT TOWNSHIP	25700	Salem	939,554	108,400
ELMER BOROUGH	65100	Salem	26,150	3,017
LOWER ALLOWAYS CREEK TOWNSHIP	54900	Salem	596,408	68,810
PENNS GROVE BOROUGH	28500	Salem	491,208	56,672
PENNSVILLE TOWNSHIP	26800	Salem	1,024,182	118,163
SALEM CITY	20400	Salem	769,361	88,764
SALEM COUNTY	71700	Salem	6,743,592	778,032
SALEM COUNTY	71703	Salem	1,200,815	138,542
WOODSTOWN BOROUGH	48500	Salem	474,578	54,754
BEDMINSTER TOWNSHIP	42300	Somerset	960,981	110,872
BERNARDS TOWNSHIP	53000	Somerset	2,430,266	280,388
BERNARDSVILLE BORO	42200	Somerset	1,186,132	136,848
BOUND BROOK BOROUGH	43400	Somerset	1,703,210	196,505
BRANCHBURG TOWNSHIP	55800	Somerset	1,480,350	170,793

**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, 2022

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
BRIDGEWATER TWP	59700	Somerset	\$ 4,394,625	507,023
FAR HILLS BOROUGH	65200	Somerset	351,173	40,516
FRANKLIN TOWNSHIP (SOMERSET)	59600	Somerset	6,355,430	733,248
GREEN BROOK TOWNSHIP	61900	Somerset	1,424,890	164,395
HILLSBOROUGH TOWNSHIP	51200	Somerset	3,604,675	415,884
MANVILLE BOROUGH	41000	Somerset	1,508,706	174,065
MONTGOMERY TOWNSHIP	68700	Somerset	1,924,769	222,067
NORTH PLAINFIELD BOROUGH	21300	Somerset	4,841,102	558,535
PEAPACK & GLADSTONE BOROUGH	60400	Somerset	424,832	49,014
RARITAN BOROUGH	46100	Somerset	1,189,334	137,218
SOMERSET COUNTY_FINANCE OFFICE	71800	Somerset	6,944,776	801,243
SOMERSET COUNTY_FINANCE OFFICE	71803	Somerset	3,932,823	453,744
SOMERVILLE BOROUGH	21600	Somerset	2,174,556	250,886
SOUTH BOUND BROOK BOROUGH	48200	Somerset	840,189	96,936
WARREN TOWNSHIP	51300	Somerset	2,233,723	257,713
WATCHUNG BOROUGH	29800	Somerset	1,641,068	189,336
NJ TRANSIT CORPORATION	62300	Statewide	16,100,227	1,857,540
WATERFRONT COMM OF NY HARBOR	60600	Statewide	116,179	13,404
ANDOVER TOWNSHIP	63200	Sussex	745,795	86,045
BYRAM TOWNSHIP	55900	Sussex	950,100	109,616
FRANKLIN BOROUGH	65400	Sussex	792,732	91,460
HAMBURG BOROUGH	66000	Sussex	463,358	53,459
HARDYSTON TOWNSHIP	66700	Sussex	1,226,137	141,464
HOPATCONG BOROUGH	47800	Sussex	1,625,863	187,582
NEWTON TOWN	23600	Sussex	1,346,991	155,407
OGDENSBURG BOROUGH	69500	Sussex	332,645	38,378
SPARTA TOWNSHIP	47500	Sussex	2,149,216	247,963
STANHOPE BOROUGH	72900	Sussex	473,903	54,676
SUSSEX COUNTY	71903	Sussex	4,286,290	494,525
VERNON TOWNSHIP	54600	Sussex	2,063,756	238,103
BERKELEY HEIGHTS TOWNSHIP	49300	Union	1,662,203	191,774
CLARK TOWNSHIP	52600	Union	2,266,225	261,462
CRANFORD TOWNSHIP	25401	Union	3,443,902	397,335
CRANFORD TOWNSHIP	25402	Union	1,747,243	201,586
ELIZABETH CITY	21001	Union	19,290,347	2,225,596
ELIZABETH CITY	21002	Union	15,229,731	1,757,108
FANWOOD BOROUGH	31100	Union	836,118	96,466
GARWOOD BOROUGH	29700	Union	935,404	107,921
HILLSIDE TOWNSHIP	34301	Union	3,823,855	441,172
HILLSIDE TOWNSHIP	34302	Union	2,717,483	313,526
KENILWORTH BOROUGH	31000	Union	1,699,098	196,031
LINDEN CITY	35900	Union	13,567,467	1,565,327
MOUNTAINSIDE BOROUGH	39500	Union	1,121,306	129,369
NEW PROVIDENCE BOROUGH	50300	Union	1,661,196	191,658
PLAINFIELD CITY	20600	Union	10,816,010	1,247,881
RAHWAY CITY	34100	Union	6,934,678	800,078
ROSELLE BOROUGH	21800	Union	5,410,394	624,216
ROSELLE PARK BOROUGH	25000	Union	1,973,819	227,727
SCOTCH PLAINS TOWNSHIP	34500	Union	3,029,035	349,471
SPRINGFIELD TOWNSHIP (UNION)	26200	Union	4,083,547	471,133
SUMMIT CITY	28100	Union	5,244,938	605,127
UNION COUNTY	72000	Union	7,003,976	808,074

**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, 2022

<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>
UNION COUNTY	72001	Union	\$ 3,622,384	417,927
UNION COUNTY	72003	Union	13,951,657	1,609,652
UNION TOWNSHIP (UNION)	32600	Union	15,393,558	1,776,009
WESTFIELD TOWN	20800	Union	5,404,912	623,584
WINFIELD TOWNSHIP	74100	Union	434,720	50,155
BELVIDERE TOWN	63500	Warren	356,691	41,153
BLAIRSTOWN TOWNSHIP	63600	Warren	430,461	49,664
GREENWICH TOWNSHIP (WARREN)	65900	Warren	694,881	80,171
HACKETTSTOWN TOWN	56900	Warren	1,205,469	139,079
INDEPENDENCE TWP	60500	Warren	471,937	54,449
LOPATCONG TOWNSHIP	50900	Warren	962,845	111,087
MANSFIELD TOWNSHIP (WARREN)	54100	Warren	812,701	93,764
PHILLIPSBURG TOWN	38800	Warren	2,228,459	257,105
POHATCONG TOWNSHIP	51900	Warren	767,454	88,544
WARREN CO BD OF CHOSEN FRHLDRS	72103	Warren	3,952,884	456,058
WASHINGTON TWP (WARREN)	60700	Warren	1,725,674	199,097
Total			\$ <u>2,037,115,833</u>	<u>235,029,281</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, 2022

(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.