



**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, 2015

(With Independent Auditors' Report Thereon)

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

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KPMG LLP
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Independent Auditors' Report

The Treasurer
State of New Jersey:

We have audited the accompanying schedule of employer and nonemployer allocations of the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2015, 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 excluding that attributable to employer-paid member contributions (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, 2015, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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



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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense excluding that attributable to employer-paid member contributions 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, 2015 in accordance with U.S. generally accepted accounting principles.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes the Police and Firemen's Retirement System, as of and for the year ended June 30, 2015, and our report thereon, dated March 8, 2016, expressed an unmodified opinion on those financial statements.

Other Information

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 40 through 58 have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and the schedule of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

Our report is intended solely for the information and use of the State of New Jersey, Division of Pensions and Benefits management, the Treasurer of the State of New Jersey, 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
April 19, 2016

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
State Group:				
Employer:				
State of New Jersey			\$ 68,103,949	96.0210344650%
Kean University	412		199,353	0.2810715320%
Montclair State University	414		285,029	0.4018677306%
New Jersey Institute of Technology	62400		379,379	0.5348935645%
Richard Stockton College of New Jersey	421		110,833	0.1562655245%
Rowan University	410		268,537	0.3786153507%
Rutgers Biomedical	497		391,052	0.5513515460%
Rutgers Biomedical	498		160,887	0.2268375975%
Rutgers, The State University of New Jersey	90011		746,397	1.0523591233%
The College of New Jersey	415		119,961	0.1691352629%
William Paterson University of NJ	413		160,696	0.2265683030%
Total State Group			<u>70,926,073</u>	<u>100.0000000000%</u>
Local Group:				
Nonemployer (State of New Jersey)				
			<u>76,038,000</u>	<u>100.0000000000%</u>
Employer:				
Absecon City	56600	Atlantic	501,089	0.0616458731%
Atlantic City	30801	Atlantic	8,481,364	1.0434096320%
Atlantic City	30802	Atlantic	6,283,313	0.7729970445%
Atlantic County	70100	Atlantic	4,106,532	0.5052011732%
Atlantic County	70103	Atlantic	1,466,421	0.1804046844%
Brigantine City	50201	Atlantic	838,120	0.1031087076%
Brigantine City	50202	Atlantic	713,925	0.0878297667%
Buena Borough	58900	Atlantic	106,142	0.0130579922%
Egg Harbor City	59900	Atlantic	251,078	0.0308885698%
Egg Harbor Township	58200	Atlantic	1,916,560	0.2357824949%
Galloway Township	53800	Atlantic	1,138,859	0.1401067623%
Hamilton Township (Atlantic)	59100	Atlantic	1,030,863	0.1268206840%
Hammonton Town	36500	Atlantic	588,191	0.0723614922%
Linwood City	54400	Atlantic	414,204	0.0509569502%
Longport Borough	38700	Atlantic	312,164	0.0384036016%
Margate City	32800	Atlantic	1,559,683	0.1918781301%
Mullica Township	68900	Atlantic	238,424	0.0293318266%
Northfield City	45400	Atlantic	597,985	0.0735663873%
Pleasantville City	35100	Atlantic	2,029,612	0.2496905816%
Somers Point City	33500	Atlantic	649,469	0.0799001446%
Ventnor City	32100	Atlantic	1,996,318	0.2455946272%
Allendale Borough	52000	Bergen	390,440	0.0480334126%
Alpine Borough	46000	Bergen	378,330	0.0465435944%
Bergen County	70200	Bergen	16,408,503	2.0186363982%
Bergenfield Borough	29000	Bergen	1,540,777	0.1895522421%
Bogota Borough	28900	Bergen	405,578	0.0498957469%
Carlstadt Borough	21700	Bergen	778,105	0.0957254342%
Cliffside Park Borough	25300	Bergen	1,251,379	0.1539494003%
Closter Borough	38400	Bergen	539,738	0.0664006200%
Cresskill Borough	31200	Bergen	819,887	0.1008656147%
Demarest Borough	37500	Bergen	359,668	0.0442477242%
Dumont Borough	27800	Bergen	1,069,141	0.1315297890%
East Rutherford Borough	22100	Bergen	1,331,485	0.1638043449%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Edgewater Borough	44300	Bergen	\$ 921,315	0.1133436727%
Elmwood Park Borough	33100	Bergen	1,149,315	0.1413930992%
Emerson Borough	43500	Bergen	545,017	0.0670500626%
Englewood City	27201	Bergen	2,640,270	0.3248160495%
Englewood City	27202	Bergen	1,501,176	0.1846803766%
Englewood Cliffs Borough	44100	Bergen	832,660	0.1024369977%
Fair Lawn Borough	32300	Bergen	1,644,600	0.2023249422%
Fairview Borough	26600	Bergen	804,025	0.0989142111%
Fort Lee Borough	42900	Bergen	2,902,559	0.3570838391%
Franklin Lakes Borough	43900	Bergen	558,845	0.0687512357%
Garfield City	35800	Bergen	1,657,603	0.2039246206%
Glen Rock Borough	26900	Bergen	649,269	0.0798755399%
Hackensack City	28000	Bergen	6,061,147	0.7456653388%
Harrington Park Borough	44500	Bergen	346,687	0.0426507523%
Hasbrouck Heights Borough	30400	Bergen	880,599	0.1083346356%
Haworth Borough	41500	Bergen	293,715	0.0361339355%
Hillsdale Borough	28800	Bergen	489,927	0.0602726815%
Ho-Ho-Kus Borough	29900	Bergen	399,225	0.0491141767%
Leonia Borough	23100	Bergen	576,599	0.0709354003%
Little Ferry Borough	29500	Bergen	705,395	0.0867803737%
Lodi Borough	41100	Bergen	1,285,001	0.1580857066%
Lyndhurst Township	24800	Bergen	1,396,935	0.1718562526%
Mahwah Township	30600	Bergen	1,614,245	0.1985905547%
Maywood Borough	37400	Bergen	735,843	0.0905262024%
Midland Park Borough	54000	Bergen	339,579	0.0417762991%
Montvale Borough	24300	Bergen	630,625	0.0775818841%
Moonachie Borough	48000	Bergen	524,539	0.0645307812%
New Milford Borough	27300	Bergen	938,672	0.1154789968%
North Arlington Borough	34000	Bergen	842,017	0.1035881314%
Northvale Borough	48400	Bergen	355,288	0.0437088800%
Norwood Borough	43700	Bergen	376,407	0.0463070196%
Oakland Borough	49600	Bergen	759,481	0.0934342390%
Old Tappan Borough	48900	Bergen	379,774	0.0467212408%
Oradell Borough	23200	Bergen	571,108	0.0702598766%
Palisades Park Borough	35000	Bergen	872,703	0.1073632397%
Paramus Borough	27400	Bergen	2,688,709	0.3307751994%
Park Ridge Borough	43200	Bergen	533,470	0.0656295068%
Ramsey Borough	36800	Bergen	791,010	0.0973130564%
Ridgefield Borough	27500	Bergen	807,395	0.0993288013%
Ridgefield Park Village	35200	Bergen	765,963	0.0942316792%
Ridgewood Village	32000	Bergen	2,474,190	0.3043842568%
River Edge Borough	20100	Bergen	549,119	0.0675547063%
River Vale Township	48300	Bergen	659,214	0.0810990116%
Rochelle Park Township	42800	Bergen	606,262	0.0745846553%
Rutherford Borough	31600	Bergen	999,796	0.1229987036%
Saddle Brook Township	24400	Bergen	820,397	0.1009283568%
Saddle River Borough	50400	Bergen	633,390	0.0779220449%
South Hackensack Township	50600	Bergen	343,436	0.0422508019%
Teaneck Township	21500	Bergen	4,671,240	0.5746736975%
Tenafly Borough	31400	Bergen	1,058,343	0.1302013780%
Upper Saddle River Boro	48800	Bergen	554,230	0.0681834809%
Waldwick Borough	49001	Bergen	462,520	0.0569009682%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Wallington Borough	34600	Bergen	\$ 602,181	0.0740825952%
Washington Township (Bergen)	46900	Bergen	534,516	0.0657581897%
Westwood Borough	40200	Bergen	809,529	0.0995913341%
Woodcliff Lake Borough	47000	Bergen	509,957	0.0627368482%
Wood-Ridge Borough	33300	Bergen	738,953	0.0909088064%
Wyckoff Township	47200	Bergen	685,416	0.0843224812%
Beverly City_Municipal Bldg	36600	Burlington	87,714	0.0107909096%
Bordentown City	37900	Burlington	197,102	0.0242482371%
Bordentown Fire District #1	63800	Burlington	66,684	0.0082037191%
Bordentown Twp	52200	Burlington	460,256	0.0566224423%
Bordentown Twp Fire District 2	63700	Burlington	167,953	0.0206622164%
Burlington City	41300	Burlington	727,926	0.0895522229%
Burlington County/Payroll Dept	70300	Burlington	3,822,566	0.4702665967%
Burlington County/Payroll Dept	70303	Burlington	798,852	0.0982778090%
Burlington Township	54500	Burlington	968,980	0.1192076021%
Chesterfield Township	76000	Burlington	118,813	0.0146168268%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	31,241	0.0038433865%
Cinnaminson Township	29200	Burlington	569,734	0.0700908419%
Cinnaminson Twp Fire Dist #1	64200	Burlington	258,280	0.0317745872%
Delanco Township	45300	Burlington	196,426	0.0241650730%
Delran Township	61700	Burlington	737,087	0.0906792440%
Eastampton Township	59000	Burlington	304,337	0.0374406943%
Edgewater Park Township	61800	Burlington	166,685	0.0205062222%
Evesham Township	55200	Burlington	2,430,525	0.2990124225%
Florence Township	36300	Burlington	506,222	0.0622773543%
Florence Twp. Fire Dist. #1	77600	Burlington	65,958	0.0081144038%
Lumberton Township	61400	Burlington	320,976	0.0394876874%
Mansfield Township (Burlington)	68300	Burlington	238,621	0.0293560623%
Maple Shade Township	29300	Burlington	806,274	0.0991908917%
Medford Lakes Borough	62900	Burlington	110,918	0.0136455539%
Medford Township	49500	Burlington	820,422	0.1009314324%
Moorestown Township	39600	Burlington	851,873	0.1048006539%
Mount Holly Township	39800	Burlington	453,319	0.0557690262%
Mount Laurel Fire District #1	75300	Burlington	900,429	0.1107741976%
Mount Laurel Township	49900	Burlington	1,446,496	0.1779534352%
New Hanover Township	69200	Burlington	—	0.0000000000%
North Hanover Township	69300	Burlington	123,538	0.0151981143%
Palmyra Borough	38300	Burlington	296,400	0.0364642544%
Pemberton Borough	69700	Burlington	58,114	0.0071494051%
Pemberton Township	62800	Burlington	1,052,116	0.1294353088%
Riverside Township	25100	Burlington	314,628	0.0387067323%
Riverton Borough	37100	Burlington	95,400	0.0117364706%
Springfield Township (Burl)	72800	Burlington	127,979	0.0157444630%
Westampton Township	62200	Burlington	584,555	0.0719141777%
Willingboro Township	49100	Burlington	1,945,724	0.2393703610%
Audubon Borough	23400	Camden	333,798	0.0410650985%
Barrington Borough	48100	Camden	307,967	0.0378872707%
Bellmawr Borough	37300	Camden	433,111	0.0532829612%
Berlin Borough	52800	Camden	310,816	0.0382377656%
Berlin Township	52300	Camden	354,572	0.0436207950%
Brooklawn Borough	47300	Camden	111,338	0.0136972239%
Camden City	21201	Camden	—	0.0000000000%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Camden City	21202	Camden	\$ 4,281,913	0.5267772103%
Camden Co Bd of Chosen Frhldrs	70401	Camden	8,100,786	0.9965894801%
Camden Co Bd of Chosen Frhldrs	70403	Camden	1,984,395	0.2441278144%
Camden Co Bd. of Ch Freeholders	70402	Camden	18,714	0.0023022674%
Camden County Regional Police	70404	Camden	4,260,655	0.5241619704%
Cherry Hill Fire Dist 13	75800	Camden	2,230,374	0.2743890858%
Cherry Hill Township	33000	Camden	3,167,231	0.3896447944%
Chesilhurst Borough	59800	Camden	114,407	0.0140747839%
Clementon Borough	64400	Camden	186,957	0.0230001607%
Collingswood Borough	25801	Camden	414,186	0.0509547358%
Collingswood Borough	25802	Camden	285,928	0.0351759492%
Gibbsboro Borough	65600	Camden	50,260	0.0061831762%
Gloucester City	32200	Camden	1,115,978	0.1372918547%
Gloucester Township	48600	Camden	2,810,001	0.3456970022%
Gloucester Twp Fire District 2	75900	Camden	89,031	0.0109529320%
Gloucester Twp Fire District 4	65700	Camden	41,397	0.0050928163%
Gloucester Twp Fire District 5	77000	Camden	102,812	0.0126483230%
Gloucester Twp Fire District 6	76100	Camden	58,862	0.0072414269%
Haddon Heights Borough	40500	Camden	307,102	0.0377808552%
Haddon Township	22200	Camden	537,656	0.0661444844%
Haddon Twp Fire District 1	85102	Camden	14,888	0.0018315783%
Haddonfield Borough	38600	Camden	431,669	0.0531055609%
Laurel Springs Borough	67800	Camden	92,821	0.0114191922%
Lawnside Borough	68000	Camden	74,980	0.0092243246%
Lindenwold Borough	55300	Camden	824,912	0.1014838092%
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	0.0000000000%
Magnolia Borough	60800	Camden	219,867	0.0270488739%
Merchantville Borough	38900	Camden	317,040	0.0390034657%
Mount Ephraim Borough	37200	Camden	263,991	0.0324771761%
Oaklyn Borough	33600	Camden	211,569	0.0260280224%
Pennsauken Township	20900	Camden	2,194,189	0.2699374696%
Pine Hill Borough	55100	Camden	405,027	0.0498279608%
Pine Hill Fire District 1	77200	Camden	17,337	0.0021328636%
Pine Valley Borough	70000	Camden	19,619	0.0024136039%
Runnemede Borough	38500	Camden	322,622	0.0396901845%
Somerdale Borough	61000	Camden	265,854	0.0327063694%
Stratford Borough	61500	Camden	311,868	0.0383671866%
Voorhees Fire District	76300	Camden	466,691	0.0574141004%
Voorhees Township	53100	Camden	1,070,037	0.1316400183%
Waterford Township	53200	Camden	449,428	0.0552903406%
Winslow Township	53500	Camden	1,723,682	0.2120539103%
Winslow Twp Fire District 1	79902	Camden	250,399	0.0308050366%
Woodlynne Borough	51400	Camden	50,793	0.0062487479%
Avalon Borough	57400	Cape May	349,488	0.0429953420%
Cape May City	44400	Cape May	733,383	0.0902235638%
Cape May County	70500	Cape May	2,406,399	0.2960443503%
Lower Township	57600	Cape May	903,082	0.1111005797%
Middle Township	57900	Cape May	991,577	0.1219875709%
North Wildwood City	26000	Cape May	643,734	0.0791946031%
Ocean City	20700	Cape May	2,973,523	0.3658141001%
Sea Isle City	57700	Cape May	489,493	0.0602192891%
Stone Harbor Borough	57500	Cape May	301,136	0.0370468952%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
West Wildwood Borough	59200	Cape May	\$ 41,884	0.0051527289%
Wildwood City	34900	Cape May	1,053,529	0.1296091414%
Wildwood Crest Borough	53700	Cape May	354,782	0.0436466300%
Bridgeton City	36200	Cumberland	1,636,675	0.2013499785%
Cumberland County	70600	Cumberland	2,469,125	0.3037611412%
Cumberland County	70603	Cumberland	723,643	0.0890253120%
Millville City	22600	Cumberland	1,614,518	0.1986241402%
Vineland City	26500	Cumberland	3,413,580	0.4199515846%
Belleville Township	35400	Essex	4,012,204	0.4935965841%
Bloomfield Township	32700	Essex	4,719,327	0.5805895429%
Caldwell Borough	40800	Essex	503,014	0.0618826939%
Cedar Grove Township	28700	Essex	856,095	0.1053200604%
East Orange City	23800	Essex	8,180,014	1.0063364097%
Essex County	70700	Essex	20,481,641	2.5197293146%
Essex County College	62700	Essex	80,889	0.0099512722%
Essex Fells Borough	27900	Essex	341,940	0.0420667583%
Fairfield Township (Essex)	36700	Essex	866,605	0.1066130406%
Glen Ridge Borough	25500	Essex	502,500	0.0618194597%
Irvington Township	29100	Essex	6,459,091	0.7946219221%
Livingston Township	36000	Essex	1,926,300	0.2369807467%
Maplewood Township	23900	Essex	2,426,185	0.2984784992%
Millburn Township	26300	Essex	2,719,779	0.3345975489%
Montclair Township	28300	Essex	4,667,159	0.5741716373%
Newark City	21101	Essex	25,834,133	3.1782132220%
Newark City	21102	Essex	15,122,490	1.8604261915%
North Caldwell Borough	38000	Essex	388,680	0.0478168907%
Nutley Township	32500	Essex	2,429,402	0.2988742668%
Orange City	24900	Essex	3,678,122	0.4524965468%
Roseland Borough	43600	Essex	623,216	0.0766704008%
South Orange Village	35600	Essex	2,168,053	0.2667221196%
Verona Township	34200	Essex	749,837	0.0922477974%
West Caldwell Township	36100	Essex	750,194	0.0922917169%
West Orange Township	24700	Essex	4,205,512	0.5173780689%
Clayton Borough	64300	Gloucester	305,669	0.0376045620%
Deptford Township	63000	Gloucester	1,303,205	0.1603252318%
Deptford Twp Fire District	64900	Gloucester	268,085	0.0329808355%
East Greenwich Township	59300	Gloucester	345,339	0.0424849162%
Elk Township	60900	Gloucester	197,933	0.0243504699%
Franklin Township (Gloucester)	56500	Gloucester	445,745	0.0548372439%
Glassboro Borough	45201	Gloucester	985,788	0.1212753862%
Glassboro Borough	45202	Gloucester	66,257	0.0081511879%
Gloucester County	70800	Gloucester	2,559,662	0.3148993470%
Gloucester County	70803	Gloucester	799,525	0.0983606040%
Greenwich Township (Gloucester)	45000	Gloucester	384,517	0.0473047427%
Harrison Township (Gloucester)	60000	Gloucester	321,053	0.0394971602%
Logan Township	57000	Gloucester	430,663	0.0529817990%
Mantua Township	68400	Gloucester	562,570	0.0692094994%
Monroe Township (Gloucester)	45100	Gloucester	1,399,007	0.1721111579%
Newfield Borough	74700	Gloucester	89,165	0.0109694172%
Paulsboro Borough	39100	Gloucester	342,339	0.0421158448%
Pitman Borough	41200	Gloucester	284,028	0.0349422040%
South Harrison Township	72600	Gloucester	74,821	0.0092047638%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Washington Twp (Gloucester)	49400	Gloucester	\$ 1,694,357	0.2084462374%
Washington Twp Bd of Fire Comm	78700	Gloucester	370,541	0.0455853620%
Wenonah Borough	73900	Gloucester	87,682	0.0107869729%
West Deptford Township	47900	Gloucester	869,934	0.1070225868%
Westville Borough	22700	Gloucester	220,414	0.0271161679%
Woodbury City	24000	Gloucester	675,490	0.0831013469%
Woodbury Heights Borough	60100	Gloucester	140,274	0.0172570406%
Woolwich Township	74200	Gloucester	339,039	0.0417098663%
Bayonne City	20300	Hudson	9,633,880	1.1851965303%
East Newark Borough	34700	Hudson	131,174	0.0161375240%
Guttenberg Town	25600	Hudson	458,117	0.0563592944%
Harrison Town (Hudson)	31800	Hudson	1,721,988	0.2118455080%
Hoboken City	23301	Hudson	3,313,644	0.4076570781%
Hoboken City	23302	Hudson	2,859,663	0.3518066102%
Hudson County	70900	Hudson	10,985,220	1.3514435128%
Hudson County	70903	Hudson	1,720,403	0.2116505153%
Jersey City	38101	Hudson	20,653,236	2.5408395836%
Jersey City Fire Dept.	38102	Hudson	15,271,409	1.8787467729%
Kearny Town	31900	Hudson	5,406,760	0.6651601631%
North Bergen Township	23701	Hudson	2,570,726	0.3162604823%
North Hudson Reg Fire & Rescue	79000	Hudson	6,860,544	0.8440101958%
Secaucus Town	24600	Hudson	1,616,138	0.1988234388%
Union City	22400	Hudson	4,021,449	0.4947339392%
Weehawken Township	27700	Hudson	1,220,459	0.1501455044%
West New York Town	23000	Hudson	2,690,833	0.3310365019%
Clinton Town	64500	Hunterdon	212,844	0.0261848778%
Clinton Township	64600	Hunterdon	562,086	0.0691499559%
Delaware Township	64800	Hunterdon	139,909	0.0172121369%
Flemington Borough	65300	Hunterdon	274,217	0.0337352175%
Franklin Township (Hunterdon)	75500	Hunterdon	107,578	0.0132346544%
Frenchtown Borough	65500	Hunterdon	36,050	0.0044350080%
High Bridge Borough	67000	Hunterdon	166,710	0.0205092978%
Holland Township	67100	Hunterdon	106,288	0.0130759537%
Hunterdon County	71000	Hunterdon	460,724	0.0566800174%
Hunterdon County	71003	Hunterdon	310,091	0.0381485733%
Lambertville City	67700	Hunterdon	157,615	0.0193903963%
Lebanon Township	54300	Hunterdon	215,170	0.0264710311%
Raritan Township	61200	Hunterdon	768,921	0.0945955836%
Readington Township	72400	Hunterdon	533,649	0.0656515281%
Tewksbury Township	73300	Hunterdon	162,076	0.0199392055%
West Amwell Township	74000	Hunterdon	121,843	0.0149895889%
East Windsor Township	50800	Mercer	1,126,132	0.1385410384%
Ewing Township	43100	Mercer	2,047,240	0.2518592452%
Hamilton Township (Mercer)	33900	Mercer	4,628,761	0.5694477694%
Hamilton Twp Fire District 2	74400	Mercer	376,710	0.0463442959%
Hamilton Twp Fire District 3	66100	Mercer	350,458	0.0431146750%
Hamilton Twp Fire District 4	66200	Mercer	225,433	0.0277336244%
Hamilton Twp Fire District 5	66300	Mercer	92,769	0.0114127949%
Hamilton Twp Fire District 6	74600	Mercer	195,903	0.0241007316%
Hamilton Twp Fire District 7	66400	Mercer	324,876	0.0399674802%
Hamilton Twp Fire District 8	74300	Mercer	81,505	0.0100270549%
Hamilton Twp Fire District 9	74500	Mercer	280,639	0.0345252763%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Hightstown Borough	24100	Mercer	\$ 260,330	0.0320267860%
Hopewell Township (Mercer)	67200	Mercer	713,734	0.0878062692%
Hopewell Twp Fire District 1	77500	Mercer	157,938	0.0194301330%
Lawrence Township (Mercer)	22900	Mercer	1,491,978	0.1835488037%
Mercer County	71100	Mercer	7,011,229	0.8625480372%
Mercer County	71103	Mercer	1,249,999	0.1537796275%
Pennington Borough	69800	Mercer	64,084	0.0078838572%
Princeton	86001	Mercer	1,577,970	0.1941278663%
Princeton Borough	20500	Mercer	—	0.0000000000%
Princeton Township	25200	Mercer	—	0.0000000000%
Robbinsville Township	73700	Mercer	828,253	0.1018948318%
Trenton City	33401	Mercer	5,308,693	0.6530955881%
Trenton City	33402	Mercer	5,272,843	0.6486851849%
West Windsor Township	49700	Mercer	1,490,556	0.1833738639%
Carteret Borough	21400	Middlesex	1,888,663	0.2323505000%
Cranbury Township	64700	Middlesex	396,067	0.0487256676%
Dunellen Borough	26100	Middlesex	363,921	0.0447709445%
East Brunswick Township	56700	Middlesex	2,376,900	0.2924152712%
Edison Township	31701	Middlesex	5,230,351	0.6434576575%
Edison Township	31702	Middlesex	3,573,236	0.4395930725%
Helmetta Borough	66900	Middlesex	69,966	0.0086074832%
Highland Park Borough	21900	Middlesex	711,707	0.0875568999%
Jamesburg Borough	53600	Middlesex	355,757	0.0437665782%
Metuchen Borough	22800	Middlesex	633,704	0.0779606744%
Middlesex Borough	36900	Middlesex	610,477	0.0751032006%
Middlesex County	71200	Middlesex	7,185,749	0.8840181508%
Middlesex County	71203	Middlesex	1,217,722	0.1498087883%
Middlesex County College	75700	Middlesex	217,136	0.0267128959%
Milltown Borough	58500	Middlesex	332,336	0.0408852377%
Monroe Township (Middlesex)	62600	Middlesex	1,326,551	0.1631973455%
Monroe Twp Fire District 2	68600	Middlesex	282,711	0.0347801816%
Monroe Twp Fire District 3	75100	Middlesex	424,903	0.0522731819%
New Brunswick City	33700	Middlesex	5,940,530	0.7308265771%
North Brunswick Township	59400	Middlesex	2,350,727	0.2891953693%
Old Bridge Township	47100	Middlesex	2,353,109	0.2894884120%
Old Bridge Twp Fire District 2	74800	Middlesex	71,520	0.0087986622%
Old Bridge Twp Fire District 4	85002	Middlesex	26,585	0.0032705877%
Perth Amboy City	24500	Middlesex	3,603,731	0.4433446833%
Piscataway Township	37700	Middlesex	2,492,265	0.3066079119%
Plainsboro Township	56200	Middlesex	844,391	0.1038801899%
Plainsboro Twp Fire District 1	75600	Middlesex	50,984	0.0062722454%
Sayreville Borough	40700	Middlesex	2,478,946	0.3049693579%
South Amboy City	27600	Middlesex	606,873	0.0746598228%
South Brunswick Township	50700	Middlesex	1,972,466	0.2426602635%
South Plainfield Borough	40600	Middlesex	1,349,820	0.1660599863%
South River Borough	39400	Middlesex	777,550	0.0956571560%
Spotswood Borough	51500	Middlesex	448,802	0.0552133277%
Woodbridge Township	32400	Middlesex	5,245,585	0.6453318021%
Woodbridge Twp Fire District 1	45800	Middlesex	610,762	0.0751382624%
Woodbridge Twp Fire District 2	78500	Middlesex	154,110	0.0189591979%
Woodbridge Twp Fire District 7	45900	Middlesex	147,009	0.0180856059%
Aberdeen Township	46400	Monmouth	942,341	0.1159303711%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Allenhurst Borough	43300	Monmouth	\$ 201,230	0.0247560794%
Allentown Borough	63100	Monmouth	68,997	0.0084882732%
Asbury Park City	33200	Monmouth	3,043,721	0.3744501248%
Atlantic Highlands	30500	Monmouth	337,410	0.0415094605%
Avon By The Sea	22300	Monmouth	275,495	0.0338924419%
Belmar Borough	39300	Monmouth	463,295	0.0569963116%
Bradley Beach Borough	40900	Monmouth	488,234	0.0600644022%
Brielle Borough	50000	Monmouth	437,725	0.0538505930%
Brookdale Community College	62500	Monmouth	267,798	0.0329455277%
Colts Neck Township	62000	Monmouth	409,885	0.0504256104%
Deal Borough	27100	Monmouth	491,183	0.0604271994%
Eatontown Borough	30300	Monmouth	1,066,791	0.1312406831%
Englishtown Borough	44800	Monmouth	93,570	0.0115113370%
Fair Haven Borough	42100	Monmouth	338,713	0.0416697605%
Freehold Borough	22000	Monmouth	761,751	0.0937135030%
Freehold Township	56100	Monmouth	1,828,544	0.2249544321%
Hazlet Township	50500	Monmouth	772,687	0.0950588913%
Highlands Borough	41800	Monmouth	352,456	0.0433604766%
Holmdel Township	58400	Monmouth	1,077,804	0.1325955442%
Howell Township	56000	Monmouth	2,428,207	0.2987272533%
Howell Twp Fire District 1	85902	Monmouth	37,905	0.0046632172%
Howell Twp Fire District 3	67300	Monmouth	27,219	0.0033485848%
Keansburg Borough	26700	Monmouth	975,426	0.1200006135%
Keyport Borough	39000	Monmouth	373,917	0.0460006904%
Lake Como Borough	46300	Monmouth	256,145	0.0315119314%
Little Silver Borough	40100	Monmouth	389,454	0.0479121112%
Long Branch City	39900	Monmouth	2,751,127	0.3384540990%
Manalapan Township	51000	Monmouth	1,520,458	0.1870525215%
Manasquan Borough	26400	Monmouth	457,520	0.0562858492%
Marlboro Township	56300	Monmouth	1,887,393	0.2321942597%
Matawan Borough	28600	Monmouth	530,937	0.0653178875%
Middletown Township	37000	Monmouth	2,677,445	0.3293894593%
Millstone Township Fire Dist #1	78900	Monmouth	129,720	0.0159586474%
Monmouth Beach Borough	58000	Monmouth	249,991	0.0307548429%
Monmouth County/Hall of Records	71303	Monmouth	11,735,265	1.4437168992%
Neptune City Borough	30200	Monmouth	424,679	0.0522456245%
Neptune Fire District 1	85702	Monmouth	71,448	0.0087898045%
Neptune Township	20200	Monmouth	1,847,246	0.2272552232%
Ocean Grove Bd of Fire Comm	76500	Monmouth	28,071	0.0034534011%
Ocean Township (Monmouth)	28400	Monmouth	1,555,183	0.1913245230%
Oceanport Borough	41400	Monmouth	248,579	0.0305811333%
Red Bank Borough	23500	Monmouth	928,358	0.1142101293%
Rumson Borough	37600	Monmouth	453,182	0.0557521719%
Sea Bright Boro	25900	Monmouth	279,650	0.0344036058%
Sea Girt Borough	37800	Monmouth	265,669	0.0326836100%
Shrewsbury Borough	44700	Monmouth	399,959	0.0492044762%
Spring Lake Borough	35700	Monmouth	360,314	0.0443271976%
Spring Lake Heights Borough	57300	Monmouth	318,722	0.0392103917%
Tinton Falls Borough	50100	Monmouth	1,026,859	0.1263280967%
Union Beach Borough	73500	Monmouth	234,416	0.0288387472%
Upper Freehold Township	79600	Monmouth	56,554	0.0069574880%
Wall Township	51600	Monmouth	1,845,328	0.2270192636%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Wall Township Fire District 2	80002	Monmouth	\$ 23,491	0.0028899521%
Wall Township Fire District 3	85802	Monmouth	17,971	0.0022108607%
West Long Branch Borough	46600	Monmouth	520,229	0.0640005487%
Boonton Town	31500	Morris	511,206	0.0628905049%
Boonton Township	57200	Morris	275,998	0.0339543229%
Butler Borough	61300	Morris	375,419	0.0461854721%
Chatham Borough	38200	Morris	516,188	0.0635034095%
Chatham Township	46500	Morris	581,374	0.0715228389%
Chester Borough	64100	Morris	160,302	0.0197209613%
Chester Township	52900	Morris	342,061	0.0420816442%
Denville Township	30000	Morris	887,562	0.1091912503%
Dover Town	35500	Morris	991,972	0.1220361653%
East Hanover Township	31300	Morris	1,023,010	0.1258545781%
Florham Park Borough	30100	Morris	896,279	0.1102636488%
Hanover Township	29600	Morris	764,399	0.0940392700%
Hanover Twp Fire District 2	66500	Morris	66,336	0.0081609068%
Hanover Twp Fire District 3	66600	Morris	45,409	0.0055863878%
Harding Township	52400	Morris	271,252	0.0333704519%
Jefferson Township	51100	Morris	1,060,494	0.1304660022%
Kinnelon Borough	58300	Morris	424,543	0.0522288933%
Lincoln Park Borough	56800	Morris	649,171	0.0798634835%
Long Hill Township	57800	Morris	612,059	0.0752978243%
Madison Borough	30900	Morris	976,804	0.1201701403%
Mendham Borough	53400	Morris	299,593	0.0368570694%
Mendham Township	53300	Morris	326,377	0.0401521389%
Montville Township	39700	Morris	1,000,735	0.1231142229%
Morris County	71400	Morris	3,836,386	0.4719667856%
Morris County	71403	Morris	1,421,818	0.1749174539%
Morris County Park Commission	71404	Morris	481,708	0.0592615489%
Morris Plains Borough	52500	Morris	407,344	0.0501130070%
Morris Township	51700	Morris	1,458,007	0.1793695622%
Morristown Town	32900	Morris	2,017,293	0.2481750514%
Mount Arlington Borough	68800	Morris	350,332	0.0430991740%
Mount Olive Township	47700	Morris	1,198,528	0.1474474695%
Mountain Lakes Borough	42700	Morris	340,515	0.0418914494%
Netcong Borough	69100	Morris	170,912	0.0210262438%
Parsippany Troy Hills Township	42600	Morris	2,474,908	0.3044725878%
Pequanock Township	46200	Morris	852,756	0.1049092839%
Randolph Township	45500	Morris	780,132	0.0959748035%
Riverdale Borough	72500	Morris	352,906	0.0434158373%
Rockaway Borough	39200	Morris	387,467	0.0476676629%
Rockaway Township	41700	Morris	1,567,889	0.1928876634%
Roxbury Township	46800	Morris	1,169,645	0.1438941730%
Washington Twp (Morris)	58100	Morris	746,986	0.0918970566%
Wharton Borough	42500	Morris	455,796	0.0560737561%
Barnegat Township	63300	Ocean	1,194,549	0.1469579578%
Bay Head Borough	55600	Ocean	207,962	0.0255842756%
Beach Haven Borough	62100	Ocean	270,570	0.0332865497%
Beachwood Borough	63400	Ocean	335,692	0.0412981056%
Berkeley Township Municipal Bld	53900	Ocean	1,616,951	0.1989234571%
Brick Township	55500	Ocean	3,739,749	0.4600781346%
Harvey Cedars Borough	66800	Ocean	156,735	0.0192821354%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Island Heights Borough	67400	Ocean	\$ 75,429	0.0092795622%
Jackson Bd Fire District 2	67500	Ocean	58,129	0.0071512505%
Jackson Township	49800	Ocean	2,296,453	0.2825183755%
Jackson Twp Fire District 3	75200	Ocean	224,483	0.0276167518%
Jackson Twp Fire District 4	75400	Ocean	60,512	0.0074444162%
Lacey Township	51800	Ocean	1,118,204	0.1375657057%
Lakehurst Borough	52700	Ocean	134,247	0.0165155761%
Lakewood Township	33800	Ocean	3,297,191	0.4056329675%
Lakewood Twp Fire District 1	75000	Ocean	149,901	0.0184413907%
Lavallette Borough	67900	Ocean	281,718	0.0346580190%
Little Egg Harbor Township	68200	Ocean	1,036,175	0.1274741864%
Long Beach Township	55000	Ocean	987,598	0.1214980592%
Manchester Township	54800	Ocean	1,686,725	0.2075073198%
Mantoloking Borough	47400	Ocean	218,869	0.0269260962%
Ocean County	71500	Ocean	6,398,402	0.7871557306%
Ocean County	71503	Ocean	1,576,824	0.1939868811%
Ocean Gate Borough	69400	Ocean	103,028	0.0126748961%
Ocean Township (Ocean)	61100	Ocean	500,794	0.0616095811%
Pine Beach Borough	69900	Ocean	69,370	0.0085341610%
Plumsted Fire District #1	85402	Ocean	130,658	0.0160740437%
Plumsted Township	72300	Ocean	159,464	0.0196178673%
Point Pleasant Beach Borough	46700	Ocean	629,351	0.0774251518%
Point Pleasant Borough	54200	Ocean	828,856	0.1019690151%
Seaside Heights Borough	54700	Ocean	582,957	0.0717175856%
Seaside Park Borough	55400	Ocean	344,665	0.0424019982%
Ship Bottom Borough	61600	Ocean	237,288	0.0291920716%
South Toms River Borough	72700	Ocean	168,244	0.0206980163%
Stafford Township	56400	Ocean	1,379,289	0.1696853747%
Surf City Borough	73100	Ocean	197,131	0.0242518048%
Toms River Township	48700	Ocean	4,311,535	0.5304214213%
Tuckerton Borough	73400	Ocean	136,180	0.0167533811%
Bloomington Borough	55700	Passaic	416,966	0.0512967420%
Clifton City	34800	Passaic	7,328,189	0.9015416609%
Haledon Borough	42000	Passaic	442,504	0.0544385238%
Hawthorne Borough	28200	Passaic	893,496	0.1099212736%
Little Falls Twp	41600	Passaic	579,874	0.0713383032%
North Haledon Borough	41900	Passaic	535,866	0.0659242718%
Passaic City	22501	Passaic	3,820,116	0.4699651883%
Passaic City	22502	Passaic	2,464,024	0.3031335968%
Passaic County	71600	Passaic	11,628,916	1.4306334410%
Passaic County	71603	Passaic	1,731,752	0.2130467124%
Paterson City	30701	Passaic	9,065,836	1.1153135987%
Paterson City	30702	Passaic	7,709,829	0.9484924641%
Pompton Lakes Borough	40300	Passaic	443,719	0.0545879977%
Prospect Park Borough	43800	Passaic	378,266	0.0465357209%
Ringwood Borough	44900	Passaic	593,978	0.0730734309%
Totowa Borough	40000	Passaic	787,315	0.0968584834%
Wanaque Borough	40400	Passaic	670,226	0.0824537497%
Wayne Township	29400	Passaic	4,027,167	0.4954373892%
West Milford Township	24200	Passaic	1,274,566	0.1568019532%
West Paterson Borough	43000	Passaic	661,722	0.0814075553%
South Jersey Trans Authority	78600	Regional	390,170	0.0480001962%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Carneys Point Township	25700	Salem	\$ 344,604	0.0423944937%
Lower Alloways Creek Township	54900	Salem	220,758	0.0271584881%
Penns Grove Borough	28500	Salem	271,400	0.0333886594%
Pennsville Township	26800	Salem	443,060	0.0545069250%
Salem City	20400	Salem	327,690	0.0403136692%
Salem County	71700	Salem	2,464,081	0.3031406092%
Salem County	71703	Salem	483,688	0.0595051360%
Woodstown Borough	48500	Salem	168,458	0.0207243434%
Bedminster Township	42300	Somerset	393,412	0.0483990394%
Bernards Township	53000	Somerset	1,019,675	0.1254442937%
Bernardsville Boro	42200	Somerset	461,838	0.0568170659%
Bound Brook Borough	43400	Somerset	640,512	0.0787982205%
Branchburg Township	55800	Somerset	678,185	0.0834328961%
Bridgewater Twp	59700	Somerset	1,886,339	0.2320645927%
Far Hills Borough	65200	Somerset	161,899	0.0199174303%
Franklin Township (Somerset)	59600	Somerset	2,746,128	0.3378391030%
Green Brook Township	61900	Somerset	462,200	0.0568616006%
Hillsborough Township	51200	Somerset	1,498,212	0.1843157341%
Manville Borough	41000	Somerset	627,463	0.0771928829%
Montgomery Township	68700	Somerset	697,755	0.0858404719%
North Plainfield Borough	21300	Somerset	1,863,034	0.2291975230%
Peapack & Gladstone Borough	60400	Somerset	191,234	0.0235263334%
Raritan Borough	46100	Somerset	398,073	0.0489724533%
Somerset County Finance Office	71800	Somerset	3,114,692	0.3831812470%
Somerset County Finance Office	71803	Somerset	1,401,606	0.1724308968%
Somerville Borough	21600	Somerset	796,791	0.0980242570%
South Bound Brook Borough	48200	Somerset	291,327	0.0358401547%
Warren Township	51300	Somerset	792,080	0.0974446918%
Watchung Borough	29800	Somerset	741,418	0.0912120601%
NJ Transit Corporation	62300	Statewide	5,249,331	0.6457926493%
Waterfront Comm of NY Harbor	60600	Statewide	44,291	0.0054488471%
Andover Township	63200	Sussex	264,618	0.0325543120%
Byram Township	55900	Sussex	395,354	0.0486379516%
Franklin Borough	65400	Sussex	270,810	0.0333160754%
Hamburg Borough	66000	Sussex	93,864	0.0115475060%
Hardyston Township	66700	Sussex	440,863	0.0542366417%
Hopatcong Borough	47800	Sussex	643,229	0.0791324761%
Newton Town	23600	Sussex	620,370	0.0763202751%
Ogdensburg Borough	69500	Sussex	123,420	0.0151835974%
Sparta Township	47500	Sussex	903,046	0.1110961509%
Stanhope Borough	72900	Sussex	184,313	0.0226748857%
Sussex County	71903	Sussex	2,490,858	0.3064348175%
Vernon Township	54600	Sussex	783,623	0.0964042796%
Berkeley Heights Township	49300	Union	709,764	0.0873178647%
Clark Township	52600	Union	939,761	0.1156129697%
Cranford Township	25401	Union	1,157,348	0.1423813494%
Cranford Township	25402	Union	631,415	0.0776790729%
Elizabeth City	21001	Union	7,941,990	0.9770537927%
Elizabeth City	21002	Union	6,177,706	0.7600048700%
Fanwood Borough	31100	Union	453,845	0.0558337367%
Garwood Borough	29700	Union	347,485	0.0427489253%

**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, 2015

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Hillside Township	34301	Union	\$ 1,679,899	0.2066675593%
Hillside Township	34302	Union	1,246,255	0.1533190264%
Kenilworth Borough	31000	Union	666,929	0.0820481402%
Linden City	35900	Union	5,602,190	0.6892027045%
Mountainside Borough	39500	Union	617,731	0.0759956153%
New Providence Borough	50300	Union	601,555	0.0740055823%
Plainfield City	20600	Union	5,051,174	0.6214146220%
Rahway City	34100	Union	3,183,252	0.3916157587%
Roselle Borough	21800	Union	2,244,085	0.2760758652%
Roselle Park Borough	25000	Union	787,498	0.0968809968%
Scotch Plains Township	34500	Union	1,251,021	0.1539053578%
Springfield Township (Union)	26200	Union	1,550,873	0.1907942904%
Summit City	28100	Union	2,133,823	0.2625110149%
Union County	72000	Union	5,779,181	0.7109768099%
Union County	72001	Union	1,175,671	0.1446355145%
Union County	72003	Union	5,010,210	0.6163750751%
Union Township (Union)	32600	Union	6,410,946	0.7886989412%
Westfield Town	20800	Union	2,063,177	0.2538198755%
Winfield Township	74100	Union	147,681	0.0181682779%
Belvidere Town	63500	Warren	104,288	0.0128299061%
Blairstown Township	63600	Warren	78,523	0.0096601979%
Greenwich Township (Warren)	65900	Warren	186,129	0.0228982969%
Hackettstown Town	56900	Warren	402,367	0.0495007175%
Independence Twp	60500	Warren	166,758	0.0205152029%
Lopatcong Township	50900	Warren	314,208	0.0386550623%
Mansfield Township (Warren)	54100	Warren	239,621	0.0294790861%
Phillipsburg Town	38800	Warren	881,854	0.1084890305%
Pohatcong Township	51900	Warren	303,058	0.0372833469%
Warren Co Bd of Chosen Frhldr	72103	Warren	1,623,973	0.1997873302%
Washington Twp (Warren)	60700	Warren	638,580	0.0785605385%
Palisades Interstate Park Comm	91999	Special Location	—	0.0000000000%
Total Employer			<u>812,850,844</u>	<u>100.0000000000%</u>
Total Local Group			<u>888,888,844</u>	
Total			<u>\$ 959,814,917</u>	

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

**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, 2015

Employer/Nonemployer	Employer number	County	Net pension liability	Deferred outflows of resources				
				Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred outflows of resources
State Group:								
Employer:								
State of New Jersey			\$ 4,122,828,621	—	422,815,514	11,120,338	6,945,831	440,881,683
Kean University	412		12,068,291	—	1,237,660	32,551	19,677	1,289,888
Montclair State University	414		17,254,884	—	1,769,570	46,541	330,506	2,146,617
New Jersey Institute of Technology	62400		22,966,577	—	2,355,331	61,947	768,605	3,185,883
Richard Stockton College of New Jersey	421		6,709,530	—	688,094	18,097	—	706,191
Rowan University	410		16,256,503	—	1,667,181	43,848	265,921	1,976,950
Rutgers Biomedical	497		23,673,229	—	2,427,801	63,853	2,366,675	4,858,329
Rutgers Biomedical	498		9,739,663	—	998,848	26,270	731,706	1,756,824
Rutgers, The State University of New Jersey	90011		45,184,853	—	4,633,920	121,875	—	4,755,795
The College of New Jersey	415		7,262,114	—	744,764	19,588	915,257	1,679,609
William Paterson University of NJ	413		9,728,101	—	997,663	26,239	—	1,023,902
Total State Group			4,293,672,366	—	440,336,346	11,581,147	12,344,178	464,261,671
Local Group:								
Nonemployer (State of New Jersey)								
			1,460,720,421	—	—	—	—	—
Employer:								
Absecon City	56600	Atlantic	10,268,054	—	1,895,738	—	579,157	2,474,895
Atlantic City	30801	Atlantic	173,795,673	—	32,086,999	—	2,863,628	34,950,627
Atlantic City	30802	Atlantic	128,754,362	—	23,771,254	—	40,562	23,811,816
Atlantic County	70100	Atlantic	84,148,905	—	15,535,978	—	—	15,535,978
Atlantic County	70103	Atlantic	30,049,132	—	5,547,816	—	497,143	6,044,959
Brigantine City	50201	Atlantic	17,174,317	—	3,170,805	—	96,761	3,267,566
Brigantine City	50202	Atlantic	14,629,378	—	2,700,947	—	107,106	2,808,053
Buena Borough	58900	Atlantic	2,175,006	—	401,560	—	263,553	665,113
Egg Harbor City	59900	Atlantic	5,144,959	—	949,887	—	—	949,887
Egg Harbor Township	58200	Atlantic	39,273,145	—	7,250,798	—	1,151,483	8,402,281
Galloway Township	53800	Atlantic	23,336,903	—	4,308,572	—	—	4,308,572
Hamilton Township (Atlantic)	59100	Atlantic	21,123,905	—	3,899,998	—	66,670	3,966,668
Hammonton Town	36500	Atlantic	12,052,902	—	2,225,265	—	18,657	2,243,922
Linwood City	54400	Atlantic	8,487,652	—	1,567,031	—	318,047	1,885,078
Longport Borough	38700	Atlantic	6,396,701	—	1,180,990	—	153,681	1,334,671
Margate City	32800	Atlantic	31,960,208	—	5,900,648	—	950,545	6,851,193
Mullica Township	68900	Atlantic	4,885,660	—	902,014	—	539,405	1,441,419
Northfield City	45400	Atlantic	12,253,596	—	2,262,318	—	130,883	2,393,201
Pleasantville City	35100	Atlantic	41,589,747	—	7,678,500	—	—	7,678,500
Somers Point City	33500	Atlantic	13,308,579	—	2,457,094	—	1,557,864	4,014,958
Ventnor City	32100	Atlantic	40,907,504	—	7,552,541	—	1,230,898	8,783,439
Allendale Borough	52000	Bergen	8,000,692	—	1,477,127	—	495,345	1,972,472
Alpine Borough	46000	Bergen	7,752,540	—	1,431,312	—	—	1,431,312
Bergen County	70200	Bergen	336,234,458	—	62,077,234	—	—	62,077,234
Bergenfield Borough	29000	Bergen	31,572,796	—	5,829,122	—	1,316,425	7,145,547
Bogota Borough	28900	Bergen	8,310,892	—	1,534,397	—	53,310	1,587,707
Carlstadt Borough	21700	Bergen	15,944,521	—	2,943,755	—	681,397	3,625,152
Cliffside Park Borough	25300	Bergen	25,642,604	—	4,734,262	—	693,155	5,427,417
Closter Borough	38400	Bergen	11,060,029	—	2,041,956	—	125,796	2,167,752
Cresskill Borough	31200	Bergen	16,800,695	—	3,101,826	—	1,952,003	5,053,829
Demarest Borough	37500	Bergen	7,370,128	—	1,360,709	—	—	1,360,709
Dumont Borough	27800	Bergen	21,908,278	—	4,044,812	—	392,907	4,437,719
East Rutherford Borough	22100	Bergen	27,284,094	—	5,037,322	—	979,636	6,016,958
Edgewater Borough	44300	Bergen	18,879,105	—	3,485,552	—	665,876	4,151,428
Elmwood Park Borough	33100	Bergen	23,551,162	—	4,348,129	—	1,145,165	5,493,294
Emerson Borough	43500	Bergen	11,168,203	—	2,061,928	—	738,128	2,800,056
Englewood City	27201	Bergen	54,103,031	—	9,988,764	—	668,968	10,657,732
Englewood City	27202	Bergen	30,761,313	—	5,679,303	—	485,121	6,164,424
Englewood Cliffs Borough	44100	Bergen	17,062,433	—	3,150,149	—	1,593,365	4,743,514
Fair Lawn Borough	32300	Bergen	33,700,283	—	6,221,909	—	965,191	7,187,100
Fairview Borough	26600	Bergen	16,475,660	—	3,041,816	—	707,253	3,749,069
Fort Lee Borough	42900	Bergen	59,477,720	—	10,981,065	—	741,964	11,723,029
Franklin Lakes Borough	43900	Bergen	11,451,559	—	2,114,242	—	—	2,114,242
Garfield City	35800	Bergen	33,966,733	—	6,271,103	—	337,119	6,608,222
Glen Rock Borough	26900	Bergen	13,304,481	—	2,456,338	—	499,770	2,956,108
Hackensack City	28000	Bergen	124,201,853	—	22,930,747	—	2,306,406	25,237,153
Harrington Park Borough	44500	Bergen	7,104,129	—	1,311,599	—	627,507	1,939,106
Hasbrouck Heights Borough	30400	Bergen	18,044,774	—	3,331,514	—	754,351	4,085,865
Haworth Borough	41500	Bergen	6,018,654	—	1,111,193	—	246,361	1,357,554
Hillsdale Borough	28800	Bergen	10,039,328	—	1,853,509	—	—	1,853,509
Ho-Ho-Kus Borough	29900	Bergen	8,180,710	—	1,510,362	—	—	1,510,362
Leonia Borough	23100	Bergen	11,815,365	—	2,181,410	—	393,263	2,574,673
Little Ferry Borough	29500	Bergen	14,454,585	—	2,668,676	—	511,559	3,180,235
Lodi Borough	41100	Bergen	26,331,568	—	4,861,462	—	548,467	5,409,929
Lyndhurst Township	24800	Bergen	28,625,261	—	5,284,934	—	—	5,284,934
Mahwah Township	30600	Bergen	33,078,264	—	6,107,069	—	261,492	6,368,561
Maywood Borough	37400	Bergen	15,078,510	—	2,783,867	—	1,250,413	4,034,280
Midland Park Borough	54000	Bergen	6,958,475	—	1,284,707	—	134,513	1,419,220
Montvale Borough	24300	Bergen	12,922,438	—	2,385,803	—	993,215	3,379,018
Moonachie Borough	48000	Bergen	10,748,579	—	1,984,455	—	634,426	2,618,881
New Milford Borough	27300	Bergen	19,234,775	—	3,551,217	—	128,183	3,679,400
North Arlington Borough	34000	Bergen	17,254,172	—	3,185,549	—	503,366	3,688,915
Northvale Borough	48400	Bergen	7,280,376	—	1,344,138	—	296,679	1,640,817
Norwood Borough	43700	Bergen	7,713,135	—	1,424,036	—	—	1,593,371
Oakland Borough	49600	Bergen	15,562,887	—	2,873,296	—	—	2,873,296
Old Tappan Borough	48900	Bergen	7,782,130	—	1,436,775	—	207,988	1,644,763

Deferred inflows of resources				Pension expense excluding that attributable to employer-paid member contributions				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
31,258,427	—	—	348,479	31,606,906	361,642,320	8,453	1,588,739	363,239,512
91,499	—	—	823,229	914,728	1,058,595	—	(193,073)	865,522
130,823	—	—	506,556	637,379	1,513,547	—	(32,564)	1,480,983
174,128	—	—	803,822	977,950	2,014,560	—	(23,093)	1,991,467
50,870	—	—	2,200,767	2,251,637	588,540	—	(512,659)	75,881
123,253	—	—	802,907	926,160	1,425,972	—	(113,472)	1,312,500
179,485	—	—	875,587	1,055,072	2,076,546	—	312,472	2,389,018
73,844	—	—	1,099,704	1,173,548	854,334	—	(102,194)	752,140
342,582	—	—	2,937,522	3,280,104	3,963,481	—	(686,278)	3,277,203
55,060	—	—	—	55,060	637,011	—	210,243	847,254
73,756	—	—	1,945,605	2,019,361	853,320	—	(448,121)	405,199
32,553,727	—	—	12,344,178	44,897,905	376,628,226	8,453	—	376,636,679
—	—	—	—	—	182,203,735	—	—	182,203,735
88,565	—	178,706	—	267,271	886,008	10,131	132,707	1,028,846
1,499,043	—	3,024,761	4,819,694	9,343,498	14,996,457	39,862	(523,655)	14,512,664
1,110,547	—	2,240,856	1,018,713	4,370,116	11,109,939	7,733	(215,154)	10,902,518
725,811	—	1,464,538	1,115,146	3,305,495	7,261,029	1,207,314	(261,834)	8,206,509
259,183	—	522,979	1,330,654	2,112,816	2,592,875	30,392	(174,523)	2,448,744
148,134	—	298,904	420,655	867,693	1,481,935	—	(69,656)	1,412,279
126,183	—	254,611	2,806,175	3,186,969	1,262,338	—	(593,780)	668,558
18,760	—	37,854	685,194	741,808	187,677	—	(106,136)	81,541
44,377	—	89,543	619,453	753,373	443,948	—	(138,525)	305,423
338,743	—	683,515	299,959	1,322,217	3,388,796	—	209,919	3,598,715
201,288	—	406,158	1,860,626	2,468,072	2,013,691	—	(442,349)	1,571,342
182,200	—	367,643	599,367	1,149,210	1,822,737	—	(116,322)	1,706,415
103,960	—	209,770	206,119	519,849	1,040,019	—	(41,027)	998,992
73,209	—	147,720	—	220,929	732,381	—	73,029	805,410
55,174	—	111,329	165,760	332,263	551,958	—	262	552,220
275,667	—	556,239	702,883	1,534,789	2,757,778	29,998	41,276	2,829,052
42,140	—	85,031	—	127,171	421,573	—	121,130	542,703
105,691	—	213,263	157,847	476,801	1,057,337	15,989	(8,961)	1,064,365
358,725	—	723,833	1,034,392	2,116,950	3,588,690	37,100	(237,527)	3,388,263
114,791	—	231,624	—	346,415	1,148,369	39,394	361,074	1,548,837
352,840	—	711,959	228,683	1,293,482	3,529,821	—	216,881	3,746,702
69,009	—	139,245	321,148	529,402	690,363	—	32,334	722,697
66,868	—	134,926	195,062	396,856	668,950	3,031	(46,254)	625,727
2,900,129	—	5,851,865	12,819,942	21,571,936	29,012,952	272,261	(2,866,745)	26,418,468
272,325	—	549,497	668,188	1,490,010	2,724,349	—	130,364	2,854,713
71,684	—	144,644	296,850	513,178	717,129	—	(59,419)	657,710
137,527	—	277,500	663	415,690	1,375,819	—	150,260	1,526,079
221,176	—	446,287	201,398	868,861	2,212,645	28,383	104,717	2,345,745
95,396	—	192,490	368,377	656,263	954,346	507	(51,153)	903,700
144,911	—	292,401	—	437,312	1,449,696	—	458,338	1,908,034
63,570	—	128,271	1,241,626	1,433,467	635,953	—	(281,863)	354,090
188,966	—	381,294	—	570,260	1,890,418	2,776	87,931	1,981,125
235,334	—	474,856	—	710,190	2,354,286	—	231,207	2,585,493
162,838	—	328,574	598,203	1,089,615	1,629,038	1,605	3,539	1,634,182
203,136	—	409,887	—	613,023	2,032,179	4,135	261,345	2,297,659
96,329	—	194,373	488,753	779,455	963,680	—	45,735	1,009,415
466,656	—	941,616	66,414	1,474,686	4,668,435	—	145,763	4,814,198
265,326	—	535,374	166,037	966,737	2,654,328	152,789	79,683	2,886,800
147,169	—	296,957	506,031	950,157	1,472,281	2,921	270,395	1,745,597
290,676	—	586,524	—	877,200	2,907,925	—	221,216	3,129,141
142,108	—	286,744	854,945	1,283,797	1,421,649	—	(19,125)	1,402,524
513,014	—	1,035,157	—	1,548,171	5,132,205	1,177,621	175,556	6,485,382
98,773	—	199,304	490,664	788,741	988,131	182	(112,280)	876,033
292,974	—	591,161	549,774	1,433,909	2,930,917	—	(40,519)	2,890,398
114,755	—	231,553	—	346,308	1,148,015	478	115,913	1,264,406
1,071,280	—	2,161,624	—	3,232,904	10,717,112	—	509,457	11,226,569
61,275	—	123,641	—	184,916	613,000	—	150,436	763,436
155,642	—	314,053	1,126,713	1,596,408	1,557,045	37,084	(103,671)	1,490,458
51,913	—	104,749	210,314	366,976	519,337	—	3,949	523,286
86,592	—	174,726	1,024,115	1,285,433	866,272	2,520	(238,623)	630,169
70,561	—	142,378	641,816	854,755	705,896	—	(142,805)	563,091
101,911	—	205,636	254,420	561,967	1,019,523	—	25,801	1,045,324
124,675	—	251,569	105,751	481,995	1,247,255	—	99,332	1,346,587
227,118	—	458,278	164,994	850,390	2,272,095	23,104	81,507	2,376,706
246,902	—	498,197	965,749	1,710,848	2,470,013	—	(215,108)	2,254,905
285,311	—	575,698	956,226	1,817,235	2,854,253	364	(148,379)	2,706,238
130,057	—	262,428	184,689	577,174	1,301,092	—	231,739	1,532,831
60,019	—	121,106	51,616	232,741	600,432	—	17,316	617,748
111,460	—	224,904	—	336,364	1,115,049	—	230,036	1,345,085
92,710	—	187,070	—	279,780	927,472	—	146,123	1,073,595
165,906	—	334,764	1,706	502,376	1,659,728	—	27,887	1,687,615
148,823	—	300,294	115,246	564,363	1,488,826	—	83,481	1,572,307
62,796	—	126,709	42,780	232,285	628,208	—	61,702	689,910
66,528	—	134,240	298,295	499,063	665,550	—	(25,241)	640,309
134,235	—	270,858	218,792	623,885	1,342,888	—	(50,636)	1,292,252
67,123	—	135,441	—	202,564	671,503	—	48,534	720,037

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, 2015

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
Oradell Borough	23200	Bergen	\$ 11,702,846	—	2,160,636	—	151,617	2,312,253
Palisades Park Borough	35000	Bergen	17,882,973	—	3,301,641	—	1,170,219	4,471,860
Paramus Borough	27400	Bergen	55,095,618	—	10,172,020	—	2,574,737	12,746,757
Park Ridge Borough	43200	Bergen	10,931,588	—	2,018,243	—	665,885	2,684,128
Ramsey Borough	36800	Bergen	16,208,963	—	2,992,577	—	243,878	3,236,455
Ridgefield Borough	27500	Bergen	16,544,716	—	3,054,566	—	966,285	4,020,851
Ridgefield Park Village	35200	Bergen	15,695,713	—	2,897,819	—	460,297	3,358,116
Ridgewood Village	32000	Bergen	50,699,807	—	9,360,444	—	2,902	9,363,346
River Edge Borough	20100	Bergen	11,252,259	—	2,077,447	—	221,294	2,298,741
River Vale Township	48300	Bergen	13,508,268	—	2,493,962	—	575,710	3,069,672
Rochelle Park Township	42800	Bergen	12,423,204	—	2,293,632	—	348,128	2,641,760
Rutherford Borough	31600	Bergen	20,487,297	—	3,782,464	—	143,655	3,926,119
Saddle Brook Township	24400	Bergen	16,811,146	—	3,103,755	—	—	3,103,755
Saddle River Borough	50400	Bergen	12,979,096	—	2,396,264	—	—	2,396,264
South Hackensack Township	50600	Bergen	7,037,511	—	1,299,299	—	196,932	1,496,231
Teaneck Township	21500	Bergen	95,720,606	—	17,672,402	—	—	17,672,402
Tenafly Borough	31400	Bergen	21,687,011	—	4,003,961	—	1,366,401	5,370,362
Upper Saddle River Boro	48800	Bergen	11,356,991	—	2,096,783	—	756,759	2,853,542
Waldwick Borough	49001	Bergen	9,477,718	—	1,749,822	—	54,694	1,804,516
Wallington Borough	34600	Bergen	12,339,578	—	2,278,193	—	—	2,278,193
Washington Township (Bergen)	46900	Bergen	10,953,022	—	2,022,200	—	—	2,022,200
Westwood Borough	40200	Bergen	16,588,445	—	3,062,639	—	387,930	3,450,569
Woodcliff Lake Borough	47000	Bergen	10,449,772	—	1,929,288	—	201,236	2,130,524
Wood-Ridge Borough	33300	Bergen	15,142,238	—	2,795,633	—	856,942	3,652,575
Wyckoff Township	47200	Bergen	14,045,186	—	2,593,090	—	483,578	3,076,668
Beverly City_Municipal Bldg	36600	Burlington	1,797,389	—	331,843	—	61,645	393,488
Bordentown City	37900	Burlington	4,038,911	—	745,683	—	—	745,683
Bordentown Fire District #1	63800	Burlington	1,366,454	—	252,281	—	159,440	411,721
Bordentown Twp	52200	Burlington	9,431,325	—	1,741,257	—	625,048	2,366,305
Bordentown Twp Fire District 2	63700	Burlington	3,441,605	—	635,406	—	410,901	1,046,307
Burlington City	41300	Burlington	14,916,279	—	2,753,916	—	672,371	3,426,287
Burlington County/Payroll Dept	70300	Burlington	78,330,022	—	14,461,668	—	—	14,461,668
Burlington County/Payroll Dept	70303	Burlington	16,369,657	—	3,022,245	—	303,213	3,325,458
Burlington Township	54500	Burlington	19,855,831	—	3,665,880	—	589,243	4,255,123
Chesterfield Township	76000	Burlington	2,434,654	—	449,498	—	—	449,498
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	640,174	—	118,192	—	105,379	223,571
Cinnaminson Township	29200	Burlington	11,674,691	—	2,155,438	—	412,875	2,568,313
Cinnaminson Twp Fire Dist #1	64200	Burlington	5,292,539	—	977,134	—	192,093	1,169,227
Delanco Township	45300	Burlington	4,025,059	—	743,126	—	216,653	959,779
Delran Township	61700	Burlington	15,104,001	—	2,788,574	—	269,134	3,057,708
Eastampton Township	59000	Burlington	6,236,315	—	1,151,379	—	468,917	1,620,296
Edgewater Park Township	61800	Burlington	3,415,622	—	630,609	—	—	630,609
Evesham Township	55200	Burlington	49,805,047	—	9,195,249	—	488,203	9,683,452
Florence Township	36300	Burlington	10,373,236	—	1,915,157	—	184,089	2,099,246
Florence Twp. Fire Dist. #1	77600	Burlington	1,351,577	—	249,535	—	334,273	583,808
Lumberton Township	61400	Burlington	6,577,272	—	1,214,328	—	441,686	1,656,014
Mansfield Township (Burlington)	68300	Burlington	4,889,697	—	902,759	—	35,268	938,027
Maple Shade Township	29300	Burlington	16,521,745	—	3,050,325	—	932,892	3,983,217
Medford Lakes Borough	62900	Burlington	2,272,874	—	419,629	—	—	419,629
Medford Township	49500	Burlington	16,811,658	—	3,103,850	—	230,083	3,333,933
Moorestown Township	39600	Burlington	17,456,136	—	3,222,836	—	—	3,222,836
Mount Holly Township	39800	Burlington	9,289,176	—	1,715,013	—	378,643	2,093,656
Mount Laurel Fire District #1	75300	Burlington	18,451,120	—	3,406,535	—	2,264,851	5,671,386
Mount Laurel Township	49900	Burlington	29,640,839	—	5,472,435	—	647,222	6,119,657
New Hanover Township	69200	Burlington	—	—	—	—	—	—
North Hanover Township	69300	Burlington	2,531,476	—	467,373	—	4,770	472,143
Palmyra Borough	38300	Burlington	6,073,674	—	1,121,351	—	411,141	1,532,492
Pemberton Borough	69700	Burlington	1,190,842	—	219,859	—	1,420	221,279
Pemberton Township	62800	Burlington	21,559,411	—	3,980,403	—	1,090,288	5,070,691
Riverside Township	25100	Burlington	6,447,192	—	1,190,312	—	—	1,190,312
Riverton Borough	37100	Burlington	1,954,887	—	360,921	—	61,128	422,049
Springfield Township (Burl)	72800	Burlington	2,622,479	—	484,175	—	73,081	557,256
Westampton Township	62200	Burlington	11,978,395	—	2,211,509	—	74,806	2,286,315
Willingboro Township	49100	Burlington	39,870,758	—	7,361,132	—	339,309	7,700,441
Audubon Borough	23400	Camden	6,840,014	—	1,262,836	—	438,008	1,700,844
Barrington Borough	48100	Camden	6,310,699	—	1,165,112	—	32,280	1,197,392
Bellmawr Borough	37300	Camden	8,875,084	—	1,638,561	—	235,655	1,874,216
Berlin Borough	52800	Camden	6,369,079	—	1,175,890	—	136,338	1,312,228
Berlin Township	52300	Camden	7,265,704	—	1,341,429	—	45,198	1,386,627
Brooklawn Borough	47300	Camden	2,281,480	—	421,218	—	—	421,218
Camden City	21201	Camden	—	—	—	—	—	—
Camden City	21202	Camden	87,742,721	—	16,199,486	—	1,457,786	17,657,272
Camden Co Bd of Chosen Frlhds	70401	Camden	165,997,068	—	30,647,182	—	6,266,318	36,913,500
Camden Co Bd of Chosen Frlhds	70403	Camden	40,663,184	—	7,507,434	—	538,537	8,045,971
Camden Co Bd. of Ch Freeholders	70402	Camden	383,477	—	70,799	—	—	80,941
Camden County Regional Police	70404	Camden	87,307,113	—	16,119,062	—	45,208,691	61,327,753
Cherry Hill Fire Dist 13	75800	Camden	45,703,657	—	8,438,030	—	1,248,021	9,686,051
Cherry Hill Township	33000	Camden	64,901,240	—	11,982,381	—	827,177	12,809,558
Chesilhurst Borough	59800	Camden	2,344,368	—	432,829	—	—	432,829
Clementon Borough	64400	Camden	3,831,025	—	707,302	—	—	707,302
Collingswood Borough	25801	Camden	8,487,283	—	1,566,963	—	—	1,566,963
Collingswood Borough	25802	Camden	5,859,087	—	1,081,733	—	406,284	1,488,017
Gibbsboro Borough	65600	Camden	1,029,902	—	190,145	—	—	32,067
Gloucester City	32200	Camden	22,868,037	—	4,222,008	—	1,820,057	6,042,065

Defered inflows of resources				Pension expense excluding that attributable to employer-paid member contributions				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
100,941	—	203,678	63,733	368,352	1,009,814	162	22,290	1,032,266
154,246	—	311,237	—	465,483	1,543,084	440	277,141	1,820,665
475,217	—	958,891	—	1,434,108	4,754,083	—	574,589	5,328,672
94,288	—	190,255	—	284,543	943,263	—	150,453	1,093,716
139,807	—	282,103	1,559,556	1,981,466	1,398,637	—	(285,789)	1,112,848
142,703	—	287,946	1,274,882	1,705,531	1,427,608	—	(49,708)	1,377,900
135,381	—	273,170	463,153	871,704	1,354,350	3,382	8,142	1,365,874
437,302	—	882,386	10,807	1,330,495	4,374,778	2,761	(1,690)	4,375,849
97,054	—	195,836	1,307,188	1,600,078	970,933	—	(235,494)	735,439
116,513	—	235,100	267,241	618,854	1,165,600	—	79,067	1,244,667
107,154	—	216,215	371,290	694,659	1,071,972	—	1,521	1,073,493
176,709	—	356,563	1,576,464	2,109,736	1,767,805	62,362	(346,337)	1,483,830
145,001	—	292,583	1,861,336	2,298,920	1,450,598	—	(422,205)	1,028,393
111,949	—	225,890	212,650	550,489	1,119,938	—	(48,920)	1,071,018
60,701	—	122,482	2,203,160	2,386,343	607,252	—	(439,123)	168,129
825,621	—	1,665,933	2,171,784	4,663,338	8,259,526	619,785	(491,102)	8,388,209
187,057	—	377,443	1,559,701	2,124,201	1,871,326	337	(72,395)	1,799,268
97,958	—	197,658	—	295,616	979,970	—	172,893	1,152,863
81,748	—	164,951	526,870	773,569	817,812	—	(103,191)	714,621
106,433	—	214,760	220,794	541,987	1,064,756	—	(48,987)	1,015,769
94,473	—	190,628	935,818	1,220,919	945,113	9,573	(209,695)	744,991
143,081	—	288,707	—	431,788	1,431,381	—	87,325	1,518,706
90,133	—	181,869	698,237	970,239	901,688	—	(105,878)	795,810
130,607	—	263,537	—	394,144	1,306,591	—	196,349	1,502,940
121,144	—	244,444	780,304	1,145,892	1,211,929	—	(56,286)	1,155,643
15,503	—	31,282	101,988	148,773	155,093	—	(7,731)	147,362
34,837	—	70,294	574,509	679,640	348,509	—	(129,097)	219,412
11,786	—	23,782	91,590	127,158	117,908	—	13,232	131,140
81,348	—	164,144	—	245,492	813,809	—	138,697	952,506
29,685	—	59,898	—	89,583	296,969	—	94,143	391,112
128,658	—	259,605	104,854	493,117	1,287,094	285	138,093	1,425,472
675,621	—	1,363,265	1,282,059	3,320,945	6,758,930	42,253	(301,481)	6,499,702
141,193	—	284,899	85,756	511,848	1,412,503	—	46,369	1,458,872
171,263	—	345,573	281,521	798,357	1,713,317	11,362	62,565	1,787,244
21,000	—	42,373	749,724	813,097	210,081	4,437	(176,112)	38,406
5,522	—	11,142	12,322	28,986	55,239	—	20,308	75,547
100,698	—	203,188	70,344	374,230	1,007,384	11,113	74,273	1,092,770
45,650	—	92,112	—	137,762	456,682	—	42,499	499,181
34,717	—	70,053	226,823	331,593	347,314	—	(6,568)	340,746
130,277	—	262,872	14,324	407,473	1,303,292	—	55,976	1,359,268
53,790	—	108,538	—	162,328	538,118	—	107,305	645,423
29,461	—	59,446	359,381	448,288	294,727	—	(79,426)	215,301
429,584	—	866,813	2,325,515	3,621,912	4,297,571	—	(396,284)	3,901,287
89,472	—	180,537	34,045	304,054	895,084	765	36,631	932,480
11,658	—	23,523	—	35,181	116,625	—	73,939	190,564
56,731	—	114,472	160,197	331,400	567,539	—	70,556	638,095
42,175	—	85,101	—	127,276	421,921	—	8,239	430,160
142,505	—	287,546	447,116	877,167	1,425,626	—	98,715	1,524,341
19,604	—	39,557	436,568	495,729	196,121	—	(97,677)	98,444
145,006	—	292,592	—	437,598	1,450,642	—	52,824	1,503,466
150,565	—	303,809	377,304	831,678	1,506,253	—	(87,382)	1,418,871
80,122	—	161,670	—	241,792	801,543	1,642	88,556	891,741
159,147	—	321,126	—	480,273	1,592,108	—	512,980	2,105,088
255,662	—	515,873	1,465,688	2,237,223	2,557,645	—	(168,342)	2,389,303
—	—	473,357	—	473,357	—	—	(109,097)	(109,097)
21,835	—	44,058	54,460	120,353	218,436	—	(12,007)	206,429
52,387	—	105,707	—	158,094	524,084	—	91,047	615,131
10,271	—	20,726	87,524	118,521	102,755	—	(20,676)	82,079
185,957	—	375,223	473,676	1,034,856	1,860,315	83,638	156,896	2,100,849
55,609	—	112,208	3,414,622	3,582,439	556,314	—	(816,095)	(259,781)
16,862	—	34,023	91,712	142,597	168,683	—	(5,587)	163,096
22,620	—	45,642	137,902	206,164	226,288	8,827	(16,937)	218,178
103,317	—	208,473	366,465	678,255	1,033,590	—	(62,958)	970,632
343,898	—	693,915	—	1,037,813	3,440,362	17,135	75,155	3,532,652
58,997	—	119,044	473,220	651,261	590,210	—	574	590,784
54,432	—	109,832	28,100	192,364	544,537	—	1,538	546,075
76,550	—	154,463	38,860	269,873	765,812	—	47,934	813,746
54,935	—	110,848	363,068	528,851	549,574	—	(47,452)	502,122
62,669	—	126,453	126,322	315,444	626,942	—	(20,316)	606,626
19,678	—	39,707	564,590	623,975	196,864	—	(132,257)	64,607
—	—	—	64,737,307	64,737,307	—	—	(15,268,525)	(15,268,525)
756,809	—	1,527,085	996,210	3,280,104	7,571,132	87,510	129,675	7,788,317
1,431,777	—	2,889,033	—	4,320,810	14,323,532	209,209	1,396,057	15,928,798
350,733	—	707,707	—	1,058,440	3,508,739	32,041	126,499	3,667,279
3,308	—	6,674	—	9,982	33,089	—	2,351	35,440
753,052	—	1,519,504	—	2,272,556	7,533,544	97,319	10,668,628	18,299,491
394,209	—	795,432	—	1,189,641	3,943,671	85,975	278,857	4,308,503
559,794	—	1,129,549	681,870	2,371,213	5,600,189	—	19,082	5,619,279
20,221	—	40,802	451,697	512,720	202,291	—	(105,902)	96,381
33,044	—	66,676	543,958	643,678	330,571	33,555	(121,260)	242,866
73,206	—	147,714	1,039,169	1,260,089	732,349	—	(240,048)	492,301
50,536	—	101,972	49,606	202,114	505,568	—	77,791	583,359
8,883	—	17,925	164,478	191,286	88,868	—	(28,618)	60,250
197,244	—	397,998	—	595,242	1,973,234	49,253	408,138	2,430,625

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

Schedule of Pension Amounts by Employer and Nonemployer

As of and for Year ended June 30, 2015

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
Gloucester Township	48600	Camden	\$ 57,581,070	—	10,630,896	—	13,935,514
Gloucester Twp Fire District 2	75900	Camden	1,824,377	—	336,825	—	388,683
Gloucester Twp Fire District 4	65700	Camden	848,286	—	156,615	—	242,508
Gloucester Twp Fire District 5	77000	Camden	2,106,770	—	388,962	—	525,520
Gloucester Twp Fire District 6	76100	Camden	1,206,169	—	222,689	—	323,828
Haddon Heights Borough	40500	Camden	6,292,974	—	1,161,839	—	1,405,017
Haddon Township	22200	Camden	11,017,365	—	2,034,079	—	2,143,379
Haddon Twp Fire District 1	85102	Camden	305,077	—	56,325	—	56,325
Haddonfield Borough	38600	Camden	8,845,535	—	1,633,106	—	1,633,106
Laurel Springs Borough	67800	Camden	1,902,039	—	351,164	—	578,521
Lawnside Borough	68000	Camden	1,536,451	—	283,667	—	283,667
Lindenwold Borough	55300	Camden	16,903,665	—	3,120,836	—	3,923,599
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—	—	—	—
Magnolia Borough	60800	Camden	4,505,400	—	831,809	—	1,088,076
Merchantville Borough	38900	Camden	6,496,618	—	1,199,437	—	1,743,576
Mount Ephraim Borough	37200	Camden	5,409,565	—	998,740	—	1,404,967
Oaklyn Borough	33600	Camden	4,335,361	—	800,415	—	800,415
Pennsauken Township	20900	Camden	44,962,173	—	8,301,134	—	8,301,134
Pine Hill Borough	55100	Camden	8,299,601	—	1,532,313	—	2,182,615
Pine Hill Fire District 1	77200	Camden	355,261	—	65,590	—	68,004
Pine Valley Borough	70000	Camden	402,022	—	74,223	—	199,414
Runnemede Borough	38500	Camden	6,611,001	—	1,220,555	—	1,269,623
Somerdale Borough	61000	Camden	5,447,741	—	1,005,788	—	1,071,712
Stratford Borough	61500	Camden	6,390,636	—	1,179,870	—	1,434,483
Voorhees Fire District	76300	Camden	9,563,188	—	1,765,602	—	2,519,271
Voorhees Township	53100	Camden	21,926,638	—	4,048,202	—	4,354,311
Waterford Township	53200	Camden	9,209,443	—	1,700,292	—	2,333,755
Winslow Township	53500	Camden	35,320,790	—	6,521,095	—	7,619,635
Winslow Twp Fire District 1	79902	Camden	5,131,045	—	947,318	—	1,393,181
Woodlynne Borough	51400	Camden	1,040,824	—	192,162	—	349,576
Avalon Borough	57400	Cape May	7,161,525	—	1,322,195	—	1,322,195
Cape May City	44400	Cape May	15,028,101	—	2,774,561	—	3,586,573
Cape May County	70500	Cape May	49,310,669	—	9,103,974	—	9,103,974
Lower Township	57600	Cape May	18,505,484	—	3,416,572	—	4,294,399
Middle Township	57900	Cape May	20,318,877	—	3,751,369	—	4,910,881
North Wildwood City	26000	Cape May	13,191,060	—	2,435,397	—	2,492,101
Ocean City	20700	Cape May	60,931,878	—	11,249,538	—	11,606,736
Sea Isle City	57700	Cape May	10,030,434	—	1,851,867	—	2,298,083
Stone Harbor Borough	57500	Cape May	6,170,721	—	1,139,268	—	1,469,049
West Wildwood Borough	59200	Cape May	858,265	—	158,457	—	688,839
Wildwood City	34900	Cape May	21,588,365	—	3,985,748	—	4,746,309
Wildwood Crest Borough	53700	Cape May	7,270,007	—	1,342,224	—	1,342,224
Bridgeton City	36200	Cumberland	33,537,888	—	6,191,927	—	6,906,402
Cumberland County	70600	Cumberland	50,596,018	—	9,341,282	—	13,408,095
Cumberland County	70603	Cumberland	14,828,514	—	2,737,712	—	3,200,523
Millville City	22600	Cumberland	33,083,858	—	6,108,102	—	7,195,448
Vineland City	26500	Cumberland	69,949,295	—	12,914,378	—	15,075,887
Belleville Township	35400	Essex	82,215,985	—	15,179,113	—	18,480,469
Bloomfield Township	32700	Essex	96,705,980	—	17,854,326	—	17,854,326
Caldwell Borough	40800	Essex	10,307,500	—	1,903,020	—	320,419
Cedar Grove Township	28700	Essex	17,542,651	—	3,238,809	—	3,478,463
East Orange City	23800	Essex	167,620,567	—	30,946,921	—	34,035,751
Essex County	70700	Essex	419,699,071	—	77,486,874	—	77,486,874
Essex County College	62700	Essex	1,657,535	—	306,022	—	395,569
Essex Fells Borough	27900	Essex	7,006,856	—	1,293,640	—	1,463,742
Fairfield Township (Essex)	36700	Essex	17,758,016	—	3,278,571	—	3,688,556
Glen Ridge Borough	25500	Essex	10,296,967	—	1,901,076	—	1,901,076
Irvington Township	29100	Essex	132,356,313	—	24,436,263	—	27,433,301
Livingston Township	36000	Essex	39,472,732	—	7,287,647	—	7,287,647
Maplewood Township	23900	Essex	49,716,114	—	9,178,830	—	9,258,043
Millburn Township	28300	Essex	55,732,288	—	10,289,565	—	13,751,354
Montclair Township	26300	Essex	95,636,980	—	17,656,962	—	17,656,962
Newark City	21101	Essex	529,379,542	—	97,736,607	—	97,736,607
Newark City	21102	Essex	309,882,153	—	57,211,943	—	62,273,545
North Caldwell Borough	38000	Essex	7,964,627	—	1,470,468	—	1,834,385
Nutley Township	32500	Essex	49,782,035	—	9,191,000	—	10,717,799
Orange City	24900	Essex	75,370,152	—	13,915,202	—	16,326,584
Roseland Borough	43600	Essex	12,770,616	—	2,357,773	—	2,357,773
South Orange Village	35600	Essex	44,426,608	—	8,202,255	—	8,622,870
Verona Township	34200	Essex	15,365,267	—	2,836,810	—	3,059,559
West Caldwell Township	36100	Essex	15,372,583	—	2,838,161	—	3,280,398
West Orange Township	24700	Essex	86,177,151	—	15,910,443	—	15,910,443
Clayton Borough	64300	Gloucester	6,263,609	—	1,156,418	—	1,156,418
Deptford Township	63000	Gloucester	26,704,595	—	4,930,332	—	5,940,695
Deptford Twp Fire District	64900	Gloucester	5,493,458	—	1,014,229	—	1,241,437
East Greenwich Township	59300	Gloucester	7,076,506	—	1,306,499	—	1,306,499
Elk Township	60900	Gloucester	4,055,939	—	748,827	—	756,391
Franklin Township (Gloucester)	56500	Gloucester	9,133,973	—	1,686,358	—	2,267,818
Glassboro Borough	45201	Gloucester	20,200,252	—	3,729,468	—	3,734,505
Glassboro Borough	45202	Gloucester	1,357,704	—	250,666	—	260,903
Gloucester County	70800	Gloucester	52,451,254	—	9,683,805	—	9,683,805
Gloucester County	70803	Gloucester	16,383,448	—	3,024,791	—	3,576,099
Greenwich Township (Gloucester)	45000	Gloucester	7,879,321	—	1,454,718	—	1,567,713
Harrison Township (Gloucester)	60000	Gloucester	6,578,850	—	1,214,619	—	1,263,153

Differences between expected and actual experience	Deferred inflows of resources			Pension expense excluding that attributable to employer-paid member contributions				
	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
496,655	—	1,002,148	—	1,498,803	4,968,547	(29,181)	772,819	5,712,185
15,736	—	31,752	—	47,488	157,422	—	12,223	169,645
7,317	—	14,764	—	22,081	73,197	—	20,093	93,290
18,172	—	36,666	—	54,838	181,789	—	32,311	214,100
10,404	—	20,992	—	31,396	104,078	—	23,213	127,291
54,279	—	109,524	226,329	390,132	543,007	—	8,354	551,361
95,028	—	191,748	544,811	831,587	950,665	—	(106,522)	844,143
2,631	—	5,310	1,586	9,527	26,324	197,522	(370)	223,476
76,296	—	153,949	221,915	452,160	763,262	—	(50,290)	712,972
16,406	—	33,103	356,787	406,296	164,123	—	(24,239)	139,884
13,252	—	26,741	221,761	261,754	132,577	—	(51,479)	81,098
145,799	—	294,193	131,447	571,439	1,458,581	—	145,688	1,604,269
—	—	—	39,820	39,820	—	—	(8,822)	(8,822)
38,861	—	78,413	—	117,274	388,761	1,499	57,619	447,879
56,035	—	113,068	—	169,103	560,579	—	121,516	682,095
46,659	—	94,149	—	140,808	466,780	—	94,478	561,258
37,394	—	75,453	342,310	455,157	374,089	—	(78,647)	295,442
387,813	—	782,527	2,805,285	3,975,625	3,879,690	—	(631,590)	3,248,100
71,587	—	144,447	—	216,034	716,155	—	147,226	863,381
3,064	—	6,183	617	9,864	30,655	—	443	31,098
3,468	—	6,997	104,033	114,498	34,690	—	2,688	37,378
57,022	—	115,059	711,980	884,061	570,449	—	(145,403)	425,046
46,988	—	94,813	48,963	190,764	470,074	—	5,001	475,075
55,121	—	111,223	—	166,344	551,434	—	57,588	609,022
82,486	—	166,439	—	248,925	825,187	—	168,201	993,388
189,124	—	381,614	539,081	1,109,819	1,892,003	—	(61,702)	1,830,301
79,434	—	160,282	450,969	690,685	794,663	5,204	31,691	831,558
304,653	—	614,727	—	919,380	3,047,755	457	257,917	3,306,129
44,257	—	89,301	—	133,558	442,747	—	105,631	548,378
8,977	—	18,115	—	27,092	89,810	—	35,103	124,913
61,770	—	124,640	505,666	692,076	617,953	—	(114,483)	503,470
129,622	—	261,551	725,415	1,116,588	1,296,743	23,245	34,591	1,354,579
425,320	—	858,209	1,454,443	2,737,972	4,254,912	—	(325,144)	3,929,768
159,616	—	322,072	244,365	726,053	1,596,799	—	156,566	1,753,365
175,257	—	353,632	1,358,982	1,887,871	1,753,272	—	(69,932)	1,683,340
113,777	—	229,579	522,807	866,163	1,138,228	—	(101,812)	1,036,416
525,557	—	1,060,466	—	1,586,023	5,257,681	—	82,451	5,340,132
86,516	—	174,571	438,534	699,621	865,505	—	(6,662)	858,843
53,224	—	107,396	132,910	293,530	532,458	—	40,926	573,384
7,403	—	14,937	—	22,340	74,058	—	120,087	194,145
186,207	—	375,727	650,820	1,212,754	1,862,814	—	11,822	1,874,636
62,706	—	126,528	935,377	1,124,611	627,313	—	(206,556)	420,757
289,275	—	583,697	436,982	1,309,954	2,893,913	—	74,873	2,968,786
436,407	—	880,579	—	1,316,986	4,365,822	119,444	912,869	5,398,135
127,901	—	258,077	—	385,978	1,279,521	—	106,236	1,385,757
285,359	—	575,795	251,593	1,112,747	2,854,735	—	179,698	3,034,433
603,335	—	1,217,406	—	1,820,741	6,035,775	53,160	512,573	6,601,508
709,139	—	1,430,897	—	2,140,036	7,094,242	21,055	767,888	7,883,185
834,120	—	1,683,083	5,387,872	7,905,075	8,344,552	—	(1,237,835)	7,106,717
88,905	—	179,393	—	268,298	889,412	—	73,161	962,573
151,311	—	305,314	28,751	485,376	1,513,718	—	51,124	1,564,842
1,445,781	—	2,917,289	2,655,840	7,018,910	14,463,620	9,125	44,969	14,517,714
3,620,038	—	7,304,493	14,699,895	25,624,426	36,214,935	4,350,053	(3,262,320)	37,302,668
14,297	—	28,848	205,012	248,157	143,025	—	(23,783)	119,242
60,436	—	121,948	—	182,384	604,607	—	38,905	643,512
153,169	—	309,063	366,289	828,521	1,532,301	—	2,666	1,534,967
88,815	—	179,210	962,572	1,230,597	888,503	—	(222,709)	665,794
1,141,615	—	2,303,545	2,329,312	5,774,472	11,420,743	4,002	103,010	11,527,755
340,465	—	686,988	1,358,141	2,385,594	3,406,018	1,928	(317,299)	3,090,647
428,817	—	865,265	414,801	1,708,883	4,289,897	410,751	(72,571)	4,628,077
480,709	—	969,971	—	1,450,680	4,809,020	64,554	792,702	5,666,276
824,899	—	1,664,478	597,277	3,086,654	8,252,310	168,429	(142,981)	8,277,758
4,566,063	—	9,213,385	36,791,545	50,570,993	45,679,032	(37,759)	(8,560,952)	37,080,321
2,672,832	—	5,393,226	4,574,853	12,640,911	26,739,068	1,950,449	20,264	28,709,781
68,697	—	138,617	—	207,314	687,251	—	83,994	771,245
429,386	—	866,413	2,433,675	3,729,474	4,295,585	34,809	(246,573)	4,083,821
650,092	—	1,311,751	—	1,961,843	6,503,529	29,601	563,944	7,097,074
110,151	—	222,261	561,727	894,139	1,101,949	—	(125,820)	978,962
383,194	—	773,206	331,215	1,487,615	3,833,477	—	13,423	3,846,900
132,530	—	267,419	403,821	803,770	1,325,836	—	(35,727)	1,290,109
132,593	—	267,546	140,369	540,508	1,326,467	55,373	75,065	1,456,905
743,305	—	1,499,838	1,431,943	3,675,086	7,436,042	—	(341,582)	7,094,460
54,026	—	109,013	423,845	586,884	540,473	—	(95,608)	444,865
230,336	—	464,770	—	695,106	2,304,282	799	225,809	2,530,890
47,383	—	95,609	—	142,992	474,019	—	51,581	525,600
61,037	—	123,160	1,066,145	1,250,342	610,617	—	(242,260)	368,357
34,984	—	70,590	296,346	401,920	349,978	—	(63,604)	286,374
78,783	—	158,969	—	237,752	788,151	—	130,869	919,020
174,234	—	351,568	1,409,613	1,935,415	1,743,037	—	(309,965)	1,433,072
11,711	—	23,630	43,904	79,245	117,153	—	(7,237)	109,916
452,409	—	912,868	11,745,950	13,111,227	4,525,907	41,132	(2,595,932)	1,971,107
141,312	—	285,140	160,612	587,064	1,413,693	68,814	83,185	1,565,692
67,962	—	137,133	20,106	225,201	679,890	6,528	33,142	719,560
56,745	—	114,499	199,597	370,841	567,675	—	(37,151)	530,524

**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, 2015

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
Logan Township	57000	Gloucester	\$ 8,824,921	—	1,629,300	—	2,147,068
Mantua Township	68400	Gloucester	11,527,890	—	2,128,335	—	2,706,377
Monroe Township (Gloucester)	45100	Gloucester	28,667,719	—	5,292,773	—	6,136,592
Newfield Borough	74700	Gloucester	1,827,123	—	337,332	—	379,982
Paulsboro Borough	39100	Gloucester	7,015,032	—	1,295,149	—	1,752,867
Pitman Borough	41200	Gloucester	5,820,153	—	1,074,545	—	1,106,096
South Harrison Township	72600	Gloucester	1,533,193	—	283,065	—	551,867
Washington Twp (Gloucester)	49400	Gloucester	34,719,877	—	6,410,152	—	7,318,045
Washington Twp Bd of Fire Comm	78700	Gloucester	7,592,932	—	1,401,844	—	1,677,388
Wenonah Borough	73900	Gloucester	1,796,734	—	331,722	—	461,309
West Deptford Township	47900	Gloucester	17,826,232	—	3,291,165	—	3,779,355
Westville Borough	22700	Gloucester	4,516,608	—	833,878	—	1,087,660
Woodbury City	24000	Gloucester	13,841,788	—	2,555,538	—	2,691,622
Woodbury Heights Borough	60100	Gloucester	2,874,421	—	530,690	—	740,901
Woolwich Township	74200	Gloucester	6,947,410	—	1,282,664	—	1,554,561
Bayonne City	20300	Hudson	197,412,428	—	36,447,238	—	40,630,620
East Newark Borough	34700	Hudson	2,687,949	—	496,262	—	755,959
Guttenberg Town	25600	Hudson	9,387,494	—	1,733,165	—	2,204,546
Harrison Town (Hudson)	31800	Hudson	35,286,077	—	6,514,686	—	6,872,597
Hoboken City	23301	Hudson	67,901,459	—	12,536,296	—	15,126,650
Hoboken City	23302	Hudson	58,598,718	—	10,818,779	—	12,177,659
Hudson County	70900	Hudson	225,103,381	—	41,559,676	—	46,404,603
Hudson County	70903	Hudson	35,253,598	—	6,508,690	—	8,081,914
Jersey City	38101	Hudson	423,215,306	—	78,136,059	—	84,137,697
Jersey City Fire Dept.	38102	Hudson	312,933,723	—	57,775,339	—	69,995,991
Kearny Town	31900	Hudson	110,792,497	—	20,455,047	—	20,666,002
North Bergen Township	23701	Hudson	52,677,972	—	9,725,662	—	11,568,894
North Hudson Reg Fire & Rescue	79000	Hudson	140,582,678	—	25,955,055	—	30,331,726
Secaucus Town	24600	Hudson	33,117,054	—	6,114,231	—	6,949,132
Union City	22400	Hudson	82,405,429	—	15,214,089	—	15,214,089
Weehawken Township	27700	Hudson	25,009,007	—	4,617,284	—	5,639,959
West New York Town	23000	Hudson	55,139,142	—	10,180,055	—	12,547,992
Clinton Town	64500	Hunterdon	4,361,488	—	805,239	—	885,293
Clinton Township	64600	Hunterdon	11,517,972	—	2,126,504	—	2,936,981
Delaware Township	64800	Hunterdon	2,866,942	—	529,309	—	607,742
Flemington Borough	65300	Hunterdon	5,619,111	—	1,037,428	—	1,772,431
Franklin Township (Hunterdon)	75500	Hunterdon	2,204,432	—	406,993	—	471,238
Frenchtown Borough	65500	Hunterdon	738,718	—	136,386	—	290,180
High Bridge Borough	67000	Hunterdon	3,416,134	—	630,703	—	1,003,197
Holland Township	67100	Hunterdon	2,177,998	—	402,113	—	468,474
Hunterdon County	71000	Hunterdon	9,440,915	—	1,743,027	—	2,542,558
Hunterdon County	71003	Hunterdon	6,354,223	—	1,173,147	—	1,269,320
Lambertville City	67700	Hunterdon	3,229,764	—	596,295	—	609,848
Lebanon Township	54300	Hunterdon	4,409,151	—	814,039	—	962,909
Raritan Township	61200	Hunterdon	15,756,327	—	2,909,009	—	3,255,823
Readington Township	72400	Hunterdon	10,935,256	—	2,018,920	—	2,373,391
Tewksbury Township	73300	Hunterdon	3,321,177	—	613,172	—	831,303
West Amwell Township	74000	Hunterdon	2,496,743	—	460,961	—	1,094,480
East Windsor Township	50800	Mercer	23,076,108	—	4,260,423	—	4,391,165
Ewing Township	43100	Mercer	41,950,971	—	7,745,191	—	7,745,191
Hamilton Township (Mercer)	33900	Mercer	94,850,149	—	17,511,694	—	19,425,280
Hamilton Twp Fire District 2	74400	Mercer	7,719,344	—	1,425,183	—	879,946
Hamilton Twp Fire District 3	66100	Mercer	7,181,402	—	1,325,865	—	1,448,734
Hamilton Twp Fire District 4	66200	Mercer	4,619,455	—	852,866	—	1,108,121
Hamilton Twp Fire District 5	66300	Mercer	1,900,974	—	350,967	—	570,604
Hamilton Twp Fire District 6	74600	Mercer	4,014,342	—	741,147	—	1,086,832
Hamilton Twp Fire District 7	66400	Mercer	6,657,189	—	1,229,082	—	1,376,777
Hamilton Twp Fire District 8	74300	Mercer	1,670,158	—	308,353	—	486,265
Hamilton Twp Fire District 9	74500	Mercer	5,750,708	—	1,061,723	—	1,306,535
Hightstown Borough	24100	Mercer	5,334,546	—	984,890	—	1,237,668
Hopewell Township (Mercer)	67200	Mercer	14,625,464	—	2,700,224	—	473,409
Hopewell Twp Fire District 1	77500	Mercer	3,236,383	—	597,517	—	388,122
Lawrence Township (Mercer)	22900	Mercer	30,572,833	—	5,644,504	—	5,644,504
Mercer County	71100	Mercer	143,670,436	—	26,525,132	—	32,267,244
Mercer County	71103	Mercer	25,614,325	—	4,729,041	—	5,187,554
Pennington Borough	69800	Mercer	1,313,176	—	242,445	—	281,878
Princeton	86001	Mercer	32,334,936	—	5,969,832	—	17,571,440
Princeton Borough	20500	Mercer	—	—	—	—	—
Princeton Township	25200	Mercer	—	—	—	—	—
Robbinsville Township	73700	Mercer	16,972,127	—	3,133,476	—	4,208,702
Trenton City	33401	Mercer	108,782,959	—	20,084,036	—	20,667,406
Trenton City	33402	Mercer	108,048,340	—	19,948,408	—	790,657
West Windsor Township	49700	Mercer	30,543,694	—	5,639,125	—	1,775,352
Carteret Borough	21400	Middlesex	38,701,494	—	7,145,257	—	1,227,213
Cranbury Township	64700	Middlesex	8,115,998	—	1,498,415	—	819,197
Dunellen Borough	26100	Middlesex	7,457,279	—	1,376,799	—	229,543
East Brunswick Township	56700	Middlesex	48,706,191	—	8,992,373	—	662,350
Edison Township	31701	Middlesex	107,177,616	—	19,787,650	—	1,167,437
Edison Township	31702	Middlesex	73,220,883	—	13,518,394	—	429,274
Helmetta Borough	66900	Middlesex	1,433,707	—	264,698	—	265,382
Highland Park Borough	21900	Middlesex	14,583,927	—	2,692,555	—	914,549
Jamesburg Borough	53600	Middlesex	7,289,986	—	1,345,913	—	217,736
Metuchen Borough	22800	Middlesex	12,985,531	—	2,397,452	—	1,076,310
Middlesex Borough	36900	Middlesex	12,509,575	—	2,309,578	—	2,309,578

Differences between expected and actual experience	Deferred inflows of resources				Pension expense excluding that attributable to employer-paid member contributions				
	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions	
76,118	—	153,590	318,718	548,426	761,484	—	53,808	815,292	
99,432	—	200,633	—	300,065	994,717	—	130,101	1,124,818	
247,268	—	498,936	567,020	1,313,224	2,473,676	1,395	50,298	2,525,369	
15,760	—	31,799	—	47,559	157,658	—	10,222	167,880	
60,507	—	122,090	—	182,597	605,312	—	106,737	712,049	
50,201	—	101,295	19,161	170,657	502,209	—	2,370	504,579	
13,224	—	26,684	89,813	129,721	132,296	—	37,800	170,096	
299,470	—	604,269	1,029,848	1,933,587	2,995,904	82,273	(46,548)	3,031,629	
65,491	—	132,148	218,166	415,805	655,178	—	8,509	663,687	
15,497	—	31,271	—	46,768	155,036	—	30,801	185,837	
153,757	—	310,250	503,867	967,874	1,538,187	—	5,843	1,544,030	
38,957	—	78,608	420,730	538,295	389,728	—	(32,017)	357,711	
119,390	—	240,904	337,414	697,708	1,194,378	—	(41,850)	1,152,528	
24,793	—	50,027	—	74,820	248,028	—	49,432	297,460	
59,924	—	120,914	174,710	355,548	599,477	—	18,124	617,601	
1,702,745	—	3,435,790	2,142,414	7,280,949	17,034,296	37	530,270	17,564,603	
23,184	—	46,781	167,930	237,895	231,937	—	17,057	248,994	
80,970	—	163,381	281,824	526,175	810,027	—	50,828	860,855	
304,354	—	614,123	256,181	1,174,658	3,044,760	—	29,278	3,074,038	
585,672	—	1,181,765	5,117,227	6,884,664	5,859,072	—	(508,443)	5,350,629	
505,433	—	1,019,859	3,227,526	4,752,818	5,056,358	380,721	(474,014)	4,963,065	
1,941,588	—	3,917,726	5,953,746	11,813,060	19,423,689	416,866	(152,440)	19,688,115	
304,073	—	613,558	216,645	1,134,276	3,041,958	—	329,447	3,643,856	
3,650,367	—	7,365,690	6,851,122	17,867,179	36,518,344	—	(318,090)	36,200,254	
2,699,153	—	5,446,336	1,836,222	9,981,711	27,002,382	—	2,257,375	29,259,757	
955,620	—	1,928,246	4,216,012	7,099,878	9,560,048	629,016	(964,465)	9,224,599	
454,364	—	916,814	387,182	1,758,360	4,545,470	—	356,551	4,902,021	
1,212,570	—	2,446,718	—	3,659,288	12,130,579	—	1,006,902	13,137,481	
285,645	—	576,373	—	862,018	2,857,600	—	191,772	3,049,372	
710,773	—	1,434,194	6,667,666	8,812,633	7,110,588	—	(1,588,751)	5,521,837	
215,711	—	435,260	442,519	1,093,490	2,157,974	45,768	37,556	2,241,298	
475,593	—	959,648	—	1,435,241	4,757,839	22,859	551,228	5,331,926	
37,619	—	75,908	—	113,527	376,343	—	18,252	394,595	
99,346	—	200,460	—	299,806	993,861	—	185,992	1,179,853	
24,728	—	49,897	—	74,625	247,382	—	18,200	265,582	
48,467	—	97,796	—	146,263	484,861	1,315	168,153	654,329	
19,014	—	38,366	—	57,380	190,216	—	14,926	205,142	
6,372	—	12,857	108,699	127,928	63,742	—	7,883	71,625	
29,465	—	59,455	206,661	295,581	294,771	89	32,669	327,529	
18,786	—	37,906	262,785	319,477	187,935	—	(42,096)	145,839	
81,431	—	164,311	865,897	1,111,639	814,636	—	587	815,223	
54,807	—	110,590	—	165,397	548,292	—	21,852	570,144	
27,858	—	56,211	50,404	134,473	278,689	5,129	(7,877)	275,941	
38,030	—	76,737	—	114,767	380,456	—	34,073	414,529	
135,903	—	274,225	926,024	1,336,152	1,359,580	—	(145,509)	1,214,071	
94,320	—	190,319	—	284,639	943,580	334	78,571	1,022,485	
28,646	—	57,802	231,039	317,487	286,577	—	(7,252)	279,325	
21,535	—	43,454	—	64,989	215,439	—	146,749	362,188	
199,039	—	401,619	713,124	1,313,782	1,991,188	—	(126,070)	1,865,118	
361,840	—	730,120	2,492,677	3,584,637	3,619,860	39,999	(552,823)	3,107,036	
818,113	—	1,650,783	1,972,598	4,441,494	8,184,416	—	(50,620)	8,133,796	
66,582	—	134,348	—	200,930	666,086	—	200,538	866,624	
61,942	—	124,986	188,237	375,165	619,668	—	(12,088)	607,580	
39,844	—	80,398	—	120,242	398,603	—	258,836	657,439	
16,397	—	33,085	—	49,482	164,031	—	51,671	215,702	
34,625	—	69,866	—	104,491	346,389	—	80,419	426,808	
57,420	—	115,863	—	173,283	574,435	—	33,930	608,365	
14,406	—	29,068	—	43,474	144,114	—	40,924	185,038	
49,602	—	100,086	—	149,688	496,216	—	55,861	552,077	
46,012	—	92,843	140,129	278,984	460,307	—	22,197	482,504	
126,149	—	254,543	101,127	481,819	1,262,000	315	80,254	1,342,569	
27,915	—	56,326	179,702	263,943	279,261	—	42,584	321,845	
263,700	—	532,093	3,987,624	4,783,417	2,638,064	—	(915,976)	1,722,088	
1,239,203	—	2,500,458	—	3,739,661	12,397,015	109,600	1,372,571	13,879,186	
220,932	—	445,795	62,425	729,152	2,210,205	7,889	86,247	2,304,341	
11,327	—	22,855	—	34,182	113,311	—	9,162	122,473	
278,899	—	562,761	—	841,660	2,790,112	—	4,200,143	6,990,255	
—	—	—	9,366,883	9,366,883	—	—	(2,246,255)	(2,246,255)	
—	—	—	8,567,140	8,567,140	—	—	(2,054,470)	(2,054,470)	
146,390	—	295,385	—	441,775	1,464,489	32,568	249,950	1,747,007	
938,288	—	1,893,271	1,346,984	4,178,543	9,386,649	95,470	(157,450)	9,324,669	
931,951	—	1,880,486	1,414,748	4,227,185	9,323,260	32,991	(122,700)	9,233,551	
263,449	—	531,586	1,296,845	2,091,880	2,635,550	91,010	80,916	2,807,476	
333,813	—	673,565	429,101	1,436,479	3,339,469	—	168,006	3,507,475	
70,003	—	141,252	—	211,255	700,312	—	190,113	890,425	
64,321	—	129,787	—	194,108	643,473	—	52,367	695,840	
420,106	—	847,688	—	1,267,794	4,202,753	6,478	147,760	4,356,991	
924,441	—	1,865,332	5,457,403	8,247,176	9,248,127	27,746	(924,764)	8,351,109	
631,553	—	1,274,345	731,526	2,637,424	6,318,073	—	(80,664)	6,237,409	
12,366	—	24,952	—	37,318	123,711	559	61,065	185,335	
125,791	—	253,820	—	379,611	1,258,416	—	216,325	1,474,741	
62,878	—	126,876	—	189,754	629,037	—	50,207	679,244	
112,004	—	226,002	—	338,006	1,120,494	—	240,130	1,360,624	
107,899	—	217,718	175,910	501,527	1,079,424	—	(41,437)	1,037,987	

**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, 2015

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
Middlesex County	71200	Middlesex	\$ 147,246,609	—	27,185,382	976,080	28,161,462
Middlesex County	71203	Middlesex	24,952,922	—	4,606,929	—	4,606,929
Middlesex County College	75700	Middlesex	4,449,437	—	821,477	75,004	896,541
Milltown Borough	58500	Middlesex	6,810,055	—	1,257,305	15,729	1,273,034
Monroe Township (Middlesex)	62600	Middlesex	27,182,989	—	5,018,655	—	5,018,655
Monroe Twp Fire District 2	68600	Middlesex	5,793,166	—	1,069,562	228,225	1,297,787
Monroe Twp Fire District 3	75100	Middlesex	8,706,890	—	1,607,508	—	1,607,508
New Brunswick City	33700	Middlesex	121,730,233	—	22,474,425	1,774,877	24,249,302
North Brunswick Township	59400	Middlesex	48,169,868	—	8,893,354	1,707,434	10,600,788
Old Bridge Township	47100	Middlesex	48,218,678	—	8,902,366	1,300,947	10,203,313
Old Bridge Twp Fire District 2	74800	Middlesex	1,465,550	—	270,577	40,164	310,741
Old Bridge Twp Fire District 4	85002	Middlesex	544,766	—	100,577	—	100,577
Perth Amboy City	24500	Middlesex	73,845,770	—	13,633,764	865,079	14,498,843
Piscataway Township	37700	Middlesex	51,070,190	—	9,428,826	3,335,873	12,764,699
Plainsboro Township	56200	Middlesex	17,302,819	—	3,194,530	384,136	3,578,666
Plainsboro Twp Fire District 1	75600	Middlesex	1,044,737	—	192,884	73,684	266,568
Sayreville Borough	40700	Middlesex	50,797,264	—	9,378,437	1,334,308	10,712,745
South Amboy City	27600	Middlesex	12,435,724	—	2,295,944	332,395	2,628,339
South Brunswick Township	50700	Middlesex	40,418,741	—	7,462,304	493,436	7,955,740
South Plainfield Borough	40600	Middlesex	27,659,805	—	5,106,687	704,342	5,811,029
South River Borough	39400	Middlesex	15,933,148	—	2,941,655	102,378	3,044,033
Spotswood Borough	51500	Middlesex	9,196,616	—	1,697,924	69,743	1,767,667
Woodbridge Township	32400	Middlesex	107,489,783	—	19,845,284	4,143,553	23,988,837
Woodbridge Twp Fire District 1	48500	Middlesex	12,515,415	—	2,310,657	622,259	2,933,236
Woodbridge Twp Fire District 2	78500	Middlesex	3,157,941	—	583,034	11,568	594,602
Woodbridge Twp Fire District 7	45900	Middlesex	3,012,432	—	556,170	72,005	628,175
Aberdeen Township	46400	Monmouth	19,309,959	—	3,565,098	233,390	3,798,488
Allenhurst Borough	43300	Monmouth	4,123,500	—	761,301	319,135	1,080,436
Allentown Borough	63100	Monmouth	1,413,850	—	261,032	124,972	386,004
Asbury Park City	33200	Monmouth	62,370,338	—	11,515,114	634,871	12,149,985
Atlantic Highlands	30500	Monmouth	6,914,029	—	1,276,502	570,172	1,846,674
Avon By The Sea	22300	Monmouth	5,645,299	—	1,042,263	248,958	1,291,221
Belmar Borough	39300	Monmouth	9,493,599	—	1,752,754	—	1,752,754
Bradley Beach Borough	40900	Monmouth	10,004,636	—	1,847,104	342,072	2,189,176
Brielle Borough	50000	Monmouth	8,969,632	—	1,656,017	206,315	1,862,332
Brookdale Community College	62500	Monmouth	5,487,576	—	1,013,143	—	1,013,143
Colts Neck Township	62000	Monmouth	8,399,149	—	1,550,692	355,113	1,905,805
Deal Borough	27100	Monmouth	10,065,065	—	1,858,261	347,607	2,205,868
Eatontown Borough	30300	Monmouth	21,860,123	—	4,035,922	1,547,958	5,583,880
Englishtown Borough	44800	Monmouth	1,917,387	—	353,997	19,051	373,048
Fair Haven Borough	42100	Monmouth	6,940,730	—	1,281,431	428,370	1,709,801
Freehold Borough	22000	Monmouth	15,609,403	—	2,881,884	145,629	3,027,513
Freehold Township	56100	Monmouth	37,469,567	—	6,917,813	176,028	7,093,841
Hazlet Township	50500	Monmouth	15,833,498	—	2,923,257	—	2,923,257
Highlands Borough	41800	Monmouth	7,222,344	—	1,333,424	243,630	1,577,054
Holmdel Township	58400	Monmouth	22,085,796	—	4,077,587	459,381	4,536,968
Howell Township	56000	Monmouth	49,757,547	—	9,186,479	192,779	9,379,258
Howell Twp Fire District 1	85902	Monmouth	776,729	—	143,404	511,509	654,913
Howell Twp Fire District 3	67300	Monmouth	557,758	—	102,976	—	102,976
Kearnsburg Borough	26700	Monmouth	19,987,919	—	3,690,266	1,319,817	5,010,083
Keypoint Borough	39000	Monmouth	7,662,112	—	1,414,616	195,327	1,609,943
Lake Como Borough	46300	Monmouth	5,248,789	—	969,057	416,403	1,385,460
Little Silver Borough	40100	Monmouth	7,980,488	—	1,473,396	477,488	1,950,884
Long Branch City	39900	Monmouth	56,374,655	—	10,408,162	690,558	11,098,720
Manalapan Township	51000	Monmouth	31,156,430	—	5,752,251	2,207,229	7,959,480
Manasquan Borough	26400	Monmouth	9,375,260	—	1,730,906	394,099	2,125,005
Marlboro Township	56300	Monmouth	38,675,470	—	7,140,452	881,347	8,021,799
Matawan Borough	28600	Monmouth	10,879,683	—	2,008,660	258,141	2,266,801
Middletown Township	37000	Monmouth	54,864,802	—	10,129,405	77,587	10,206,992
Millstone Township Fire Dist #1	78900	Monmouth	2,658,154	—	490,761	317,042	807,803
Monmouth Beach Borough	58000	Monmouth	5,122,685	—	945,775	245,059	1,190,834
Monmouth County/Hall of Records	71303	Monmouth	240,472,910	—	44,397,273	—	44,397,273
Neptune City Borough	30200	Monmouth	8,702,300	—	1,606,661	655,905	2,262,566
Neptune Fire District 1	85702	Monmouth	1,464,075	—	270,305	18,606	288,911
Neptune Township	20200	Monmouth	37,852,799	—	6,988,567	2,059,153	9,047,720
Ocean Grove Bd of Fire Comm	76500	Monmouth	575,216	—	106,199	18,138	124,337
Ocean Township (Monmouth)	28400	Monmouth	31,867,996	—	5,883,624	560,344	6,443,968
Oceanport Borough	41400	Monmouth	5,093,751	—	940,433	575,740	1,516,173
Red Bank Borough	23500	Monmouth	19,023,426	—	3,512,197	131,217	3,643,414
Rumson Borough	37600	Monmouth	9,286,368	—	1,714,494	337,770	2,052,264
Sea Bright Boro	25900	Monmouth	5,730,441	—	1,057,982	525,721	1,583,703
Sea Girt Borough	37800	Monmouth	5,443,950	—	1,005,088	344,213	1,349,301
Shrewsbury Borough	44700	Monmouth	8,195,751	—	1,513,139	367,190	1,880,329
Spring Lake Borough	35700	Monmouth	7,383,366	—	1,363,153	356,183	1,719,336
Spring Lake Heights Borough	57300	Monmouth	6,531,084	—	1,205,800	458,869	1,664,669
Tinton Falls Borough	50100	Monmouth	21,041,857	—	3,884,850	872,939	4,757,789
Union Beach Borough	73500	Monmouth	4,803,530	—	886,851	10,967	897,818
Upper Freehold Township	79600	Monmouth	1,158,875	—	213,957	118,410	332,367
Wall Township	51600	Monmouth	37,813,496	—	6,981,311	776,301	7,757,612
Wall Township Fire District 2	80002	Monmouth	481,365	—	88,872	5,397	94,269
Wall Township Fire District 3	85802	Monmouth	368,252	—	67,989	18,065	86,054
West Long Branch Borough	46600	Monmouth	10,660,260	—	1,968,149	584,007	2,552,156
Boonton Town	31500	Morris	10,475,366	—	1,934,013	375,486	2,309,499
Boonton Township	57200	Morris	5,655,607	—	1,044,165	85,443	1,129,608

Deferred inflows of resources				Pension expense excluding that attributable to employer-paid member contributions				Total employer pension expense excluding that attributable to employer-paid member contributions
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	
1,270,049	—	2,562,698	1,214,570	5,047,317	12,705,595	848,940	(34,045)	13,520,490
215,227	—	434,284	1,742,805	2,392,316	2,153,134	—	(389,003)	1,764,131
38,378	—	77,439	498,568	614,385	383,932	—	(92,058)	291,874
58,739	—	118,523	29,464	206,726	587,625	—	(2,732)	584,893
234,462	—	473,096	30,997	738,555	2,345,562	—	(6,999)	2,338,563
49,968	—	100,825	—	150,793	499,880	—	50,919	550,799
75,100	—	151,536	392,728	619,364	751,299	—	(90,960)	660,339
1,049,962	—	2,118,608	100,985	3,269,555	10,503,841	—	403,337	10,907,178
415,480	—	838,354	676,241	1,930,075	4,156,475	—	214,749	4,371,224
415,901	—	839,204	—	1,255,105	4,160,687	160,493	310,405	4,631,585
12,641	—	25,507	—	38,148	126,459	—	9,300	135,759
4,699	—	9,481	2,834	17,014	47,007	3,355	(662)	49,700
636,943	—	1,285,221	3,257,350	5,179,514	6,371,994	63,539	(511,609)	5,923,924
440,497	—	888,832	—	1,329,329	4,406,738	—	769,649	5,176,387
149,242	—	301,140	278,949	729,331	1,493,023	—	30,541	1,523,564
9,011	—	18,183	—	27,194	90,148	—	17,106	107,254
438,143	—	884,082	531,774	1,853,999	4,383,187	—	202,588	4,585,775
107,262	—	216,433	263,505	587,200	1,073,052	—	21,542	1,094,594
348,624	—	703,453	—	1,052,077	3,487,647	32	113,159	3,600,838
238,575	—	481,395	770,542	1,490,512	2,386,705	16,408	(1,191)	2,401,922
137,428	—	277,302	156,166	570,896	1,374,837	—	(9,923)	1,364,914
79,324	—	160,059	213,027	452,410	793,556	—	(30,301)	763,255
927,134	—	1,870,765	918,876	3,716,775	9,275,064	—	694,338	9,969,402
107,949	—	217,820	—	325,769	1,079,928	—	138,111	1,218,039
27,238	—	54,961	45,033	127,232	272,492	5,681	(7,167)	271,006
25,983	—	52,429	10,058	88,470	259,936	—	13,483	273,419
166,555	—	336,073	6,726	509,354	1,666,215	—	49,908	1,716,123
35,566	—	71,766	—	107,332	355,808	—	71,824	427,632
12,195	—	24,607	288,689	325,491	121,998	536	(41,642)	80,892
537,964	—	1,085,501	780,678	2,404,143	5,381,803	198,005	(47,065)	5,532,743
59,636	—	120,333	133,319	313,288	596,597	—	93,895	690,492
48,693	—	98,251	—	146,944	487,121	—	56,103	543,224
81,885	—	165,228	574,676	821,789	819,182	81,091	(131,004)	769,269
86,293	—	174,122	—	260,415	863,279	—	77,814	941,093
77,366	—	156,109	13,756	247,231	773,970	—	46,439	820,409
47,332	—	95,506	533,065	675,903	473,511	—	(120,761)	352,750
72,445	—	146,180	327,178	545,803	724,745	—	12,934	737,679
86,814	—	175,174	163,498	425,486	868,493	—	47,267	915,760
188,551	—	380,456	—	569,007	1,886,263	—	352,976	2,239,239
16,538	—	33,370	203,534	253,442	165,447	—	(44,604)	120,843
59,866	—	120,797	—	180,663	598,901	—	94,912	693,813
134,636	—	271,668	—	406,304	1,346,902	—	33,206	1,380,108
323,187	—	652,125	93,051	1,068,363	3,233,169	—	21,672	3,254,841
136,569	—	275,568	2,547,247	2,959,384	1,366,239	11,023	(586,435)	790,827
62,295	—	125,699	210,035	398,029	623,201	40	3,414	626,655
190,497	—	384,384	—	574,881	1,905,736	—	109,844	2,015,580
429,175	—	865,986	1,168,688	2,463,849	4,293,472	—	(211,759)	4,081,713
6,700	—	13,518	—	20,218	67,022	—	112,916	179,938
4,811	—	9,707	198,468	212,986	48,128	332	(43,848)	4,612
172,402	—	347,872	45,820	566,094	1,724,715	—	280,362	2,005,077
66,088	—	133,352	688,202	887,642	661,147	—	(105,080)	556,067
45,272	—	91,351	—	136,623	452,907	—	96,364	549,271
68,834	—	138,893	—	207,727	688,619	—	109,448	798,067
486,249	—	981,151	—	1,467,400	4,864,448	33,137	153,998	5,051,583
268,734	—	542,250	514,545	1,325,529	2,688,422	—	363,855	3,052,277
80,865	—	163,168	—	244,033	808,971	—	88,676	897,647
333,588	—	673,113	896,996	1,903,697	3,337,224	77,745	(20,549)	3,394,420
93,841	—	189,351	874,741	1,157,933	938,785	27,892	(152,785)	813,892
473,226	—	954,874	392,857	1,820,957	4,734,166	342,445	(68,117)	5,008,494
22,927	—	46,263	—	69,190	229,366	—	70,982	300,348
44,185	—	89,156	—	133,341	442,026	—	56,169	498,195
2,074,155	—	4,185,220	2,818,413	9,077,788	20,749,893	—	(634,084)	20,115,809
75,060	—	151,456	273,043	499,559	750,903	8,451	79,313	838,667
12,628	—	25,481	208,300	246,409	126,332	—	(45,845)	80,487
326,492	—	658,795	—	985,287	3,266,237	14,730	482,628	3,763,595
4,961	—	10,011	—	14,972	49,634	—	4,130	53,764
274,872	—	554,634	—	829,506	2,749,821	182,055	125,388	3,057,264
43,935	—	88,652	1,187,591	1,320,178	439,529	56,746	(157,699)	338,576
164,083	—	331,086	1,051,295	1,546,464	1,641,491	—	(200,607)	1,440,884
80,098	—	161,621	234,992	476,711	801,301	—	18,210	819,511
49,427	—	99,733	—	149,160	494,468	—	120,161	614,629
46,956	—	94,747	390,770	532,473	469,747	—	(3,718)	466,029
70,691	—	142,640	—	213,331	707,194	—	81,217	788,411
63,684	—	128,501	167,400	359,585	637,095	—	38,483	675,578
56,333	—	113,668	—	170,001	563,553	—	105,101	668,654
181,493	—	366,215	165,592	713,300	1,815,657	—	172,784	1,988,441
41,432	—	83,601	363,067	488,100	414,486	—	(77,517)	336,969
9,996	—	20,169	110,080	140,245	99,997	—	(259)	99,738
326,153	—	658,111	208,504	1,192,768	3,262,846	—	121,368	3,384,214
4,152	—	8,378	1,643	14,173	41,536	—	797	42,333
3,176	—	6,409	2,248	11,833	31,776	—	3,449	35,225
91,948	—	185,532	—	277,480	919,851	—	130,591	1,050,442
90,353	—	182,315	—	272,668	903,897	—	89,028	992,925
48,781	—	98,431	71,398	218,610	488,010	—	4,729	492,739

**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, 2015

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
Butler Borough	61300	Morris	\$ 7,692,890	—	1,420,299	—	166,462	1,586,761
Chatham Borough	38200	Morris	10,577,454	—	1,952,861	—	369,572	2,322,433
Chatham Township	46500	Morris	11,913,212	—	2,199,475	—	672,261	2,871,736
Chester Borough	64100	Morris	3,284,825	—	606,460	—	345,276	951,736
Chester Township	52900	Morris	7,009,335	—	1,294,097	—	453,604	1,747,701
Denville Township	30000	Morris	18,187,456	—	3,357,856	—	441,853	3,799,709
Dover Town	35500	Morris	20,326,971	—	3,752,864	—	722,409	4,475,273
East Hanover Township	31300	Morris	20,962,986	—	3,870,288	—	815,737	4,686,025
Florham Park Borough	30100	Morris	18,366,080	—	3,390,835	—	1,197,351	4,588,186
Hanover Township	29600	Morris	15,663,664	—	2,891,902	—	1,158,580	4,050,482
Hanover Twp Fire District 2	66500	Morris	1,359,323	—	250,965	—	29,636	280,601
Hanover Twp Fire District 3	66600	Morris	930,497	—	171,793	—	20,838	192,631
Harding Township	52400	Morris	5,558,354	—	1,026,210	—	249,553	1,275,763
Jefferson Township	51100	Morris	21,731,088	—	4,012,099	—	115,836	4,127,935
Kinnelon Borough	58300	Morris	8,699,513	—	1,606,146	—	257,031	1,863,177
Lincoln Park Borough	56800	Morris	13,302,472	—	2,455,967	—	325,923	2,781,890
Long Hill Township	57800	Morris	12,541,993	—	2,315,563	—	479,843	2,795,406
Madison Borough	30900	Morris	20,016,156	—	3,695,480	—	610,667	4,306,147
Mendham Borough	53400	Morris	6,139,103	—	1,133,431	—	117,145	1,250,576
Mendham Township	53300	Morris	6,687,947	—	1,234,761	—	133,307	1,567,798
Montville Township	39700	Morris	20,506,538	—	3,786,016	—	—	3,786,016
Morris County	71400	Morris	78,613,215	—	14,513,952	—	—	14,513,952
Morris County	71403	Morris	29,135,151	—	5,379,073	—	2,225,585	7,604,658
Morris County Park Commission	71404	Morris	9,870,908	—	1,822,415	—	—	1,822,415
Morris Plains Borough	52500	Morris	8,347,080	—	1,541,078	—	847,479	2,388,557
Morris Township	51700	Morris	29,876,717	—	5,515,984	—	354,362	5,870,346
Morristown Town	32900	Morris	41,337,313	—	7,631,895	—	2,348,486	9,980,381
Mount Arlington Borough	68800	Morris	7,178,820	—	1,325,389	—	568,574	1,893,963
Mount Olive Township	47700	Morris	24,559,609	—	4,534,314	—	453,953	4,988,267
Mountain Lakes Borough	42700	Morris	6,977,655	—	1,288,248	—	141,702	1,429,950
Netcong Borough	69100	Morris	3,502,239	—	646,600	—	310,148	956,748
Parsippany Troy Hills Township	42600	Morris	50,714,520	—	9,363,160	—	—	9,363,160
Pequannock Township	46200	Morris	17,474,230	—	3,226,177	—	560,481	3,786,658
Randolph Township	45500	Morris	15,986,057	—	2,951,423	—	46,126	2,997,549
Riverdale Borough	72500	Morris	7,231,565	—	1,335,127	—	154,661	1,489,788
Rockaway Borough	39200	Morris	7,939,771	—	1,465,879	—	327,169	1,793,048
Rockaway Township	41700	Morris	32,128,361	—	5,931,694	—	1,083,416	7,015,110
Roxbury Township	46800	Morris	23,967,753	—	4,425,043	—	130,951	4,555,994
Washington Twp (Morris)	58100	Morris	15,306,846	—	2,826,024	—	734,936	3,560,960
Wharton Borough	42500	Morris	9,339,933	—	1,724,384	—	92,551	1,816,945
Barneget Township	63300	Ocean	24,478,073	—	4,519,260	—	289,456	4,808,716
Bay Head Borough	55600	Ocean	4,261,448	—	786,769	—	236,931	1,023,700
Beach Haven Borough	62100	Ocean	5,544,379	—	1,023,630	—	355,360	1,378,990
Beachwood Borough	63400	Ocean	6,878,825	—	1,270,002	—	451,489	1,721,491
Berkeley Township Municipal Bld	53900	Ocean	33,133,714	—	6,117,307	—	516,179	6,633,486
Brick Township	55500	Ocean	76,632,980	—	14,148,352	—	1,038,393	15,186,745
Harvey Cedars Borough	66800	Ocean	3,211,732	—	592,965	—	177,348	770,313
Island Heights Borough	67400	Ocean	1,545,652	—	285,366	—	283,633	568,999
Jackson Bd Fire District 2	67500	Ocean	1,191,149	—	219,916	—	98,180	318,096
Jackson Township	49800	Ocean	47,057,713	—	8,688,023	—	2,008,961	10,696,984
Jackson Twp Fire District 3	75200	Ocean	4,599,988	—	849,272	—	146,167	995,439
Jackson Twp Fire District 4	75400	Ocean	1,239,980	—	228,931	—	25,567	254,498
Lacey Township	51800	Ocean	22,913,651	—	4,230,429	—	—	4,230,429
Lakehurst Borough	52700	Ocean	2,750,919	—	507,888	—	477,382	985,270
Lakewood Township	33800	Ocean	67,564,313	—	12,474,051	—	684,735	13,158,786
Lakewood Twp Fire District 1	75000	Ocean	3,071,693	—	567,111	—	436,223	1,003,334
Lavallette Borough	67900	Ocean	5,772,818	—	1,065,806	—	101,729	1,167,535
Little Egg Harbor Township	68200	Ocean	21,232,756	—	3,920,094	—	1,276,314	5,196,408
Long Beach Township	55000	Ocean	20,237,341	—	3,736,316	—	—	3,736,316
Manchester Township	54800	Ocean	34,563,486	—	6,381,278	—	934,875	7,316,153
Mantoloking Borough	47400	Ocean	4,484,949	—	828,033	—	376,878	1,204,911
Ocean County	71500	Ocean	131,112,706	—	24,206,663	—	2,158,781	26,365,444
Ocean County	71503	Ocean	32,311,452	—	5,965,497	—	186,028	6,151,525
Ocean Gate Borough	69400	Ocean	2,111,196	—	389,779	—	91,210	480,989
Ocean Township (Ocean)	61100	Ocean	10,262,009	—	1,894,622	—	743,716	2,638,338
Pine Beach Borough	69900	Ocean	1,421,494	—	262,443	—	173,722	436,165
Plumsted Fire District #1	85402	Ocean	2,677,375	—	494,310	—	40,224	534,534
Plumsted Township	72300	Ocean	3,267,653	—	603,290	—	47,368	650,658
Point Pleasant Beach Borough	46700	Ocean	12,896,331	—	2,380,983	—	744,234	3,125,217
Point Pleasant Borough	54200	Ocean	16,984,483	—	3,135,758	—	439,568	3,575,326
Seaside Heights Borough	54700	Ocean	11,945,650	—	2,205,464	—	155,117	2,360,581
Seaside Park Borough	55400	Ocean	7,062,695	—	1,303,949	—	255,393	1,559,342
Ship Bottom Borough	61600	Ocean	4,862,382	—	897,716	—	38,664	936,380
South Toms River Borough	72700	Ocean	3,447,568	—	636,507	—	113,065	749,572
Stafford Township	56400	Ocean	28,263,669	—	5,218,175	—	—	5,218,175
Surf City Borough	73100	Ocean	4,039,505	—	745,793	—	257,606	1,003,399
Toms River Township	48700	Ocean	88,349,719	—	16,311,553	—	455,185	16,766,738
Tuckerton Borough	73400	Ocean	2,790,529	—	515,201	—	—	515,201
Bloomingdale Borough	55700	Passaic	8,544,249	—	1,577,481	—	164,548	1,742,029
Clifton City	34800	Passaic	150,165,415	—	27,724,266	—	5,178,324	32,902,590
Haledon Borough	42000	Passaic	9,067,560	—	1,674,097	—	457,706	2,131,803
Hawthorne Borough	28200	Passaic	18,309,053	—	3,380,306	—	783,293	4,163,599
Little Falls Twp	41600	Passaic	11,882,475	—	2,193,800	—	264,626	2,458,426
North Haledon Borough	41900	Passaic	10,980,686	—	2,027,307	—	281,917	2,309,224

Deferred inflows of resources				Pension expense excluding that attributable to employer-paid member contributions				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
66,354	—	133,888	669,917	870,159	663,803	—	(107,966)	555,837
91,234	—	184,091	79,205	354,530	912,706	—	62,589	975,295
102,755	—	207,339	567,483	877,577	1,027,966	4,052	12,315	1,044,333
28,333	—	57,169	28,324	113,826	283,440	—	76,547	359,987
60,458	—	121,991	—	182,449	604,821	—	107,656	712,477
156,873	—	316,537	31,192	504,602	1,569,357	—	90,059	1,659,416
175,327	—	353,773	—	529,100	1,753,971	—	162,525	1,916,496
180,812	—	364,842	470,309	1,015,963	1,808,851	17,370	67,291	1,893,512
158,413	—	319,645	—	478,058	1,584,770	—	274,432	1,859,202
135,104	—	272,612	252,648	660,364	1,351,584	104,363	195,170	1,651,117
11,725	—	23,658	2,364	37,747	117,293	—	6,585	123,878
8,026	—	16,194	—	24,220	80,291	—	4,777	85,068
47,943	—	96,738	653,293	797,974	479,618	—	(101,576)	378,042
187,438	—	378,210	56,191	621,839	1,875,129	—	12,096	1,887,225
75,036	—	151,407	—	226,443	750,662	3,136	61,149	814,947
114,738	—	231,518	484,784	831,040	1,147,842	—	(28,857)	1,118,985
108,179	—	218,282	34,094	360,555	1,082,222	—	97,749	1,179,971
172,646	—	348,364	116,011	637,021	1,727,151	38,356	120,833	1,866,340
52,952	—	106,846	268,477	428,275	529,730	—	(38,523)	491,207
57,686	—	116,398	188,968	363,052	577,089	—	38,150	615,239
176,875	—	356,898	1,671,100	2,204,873	1,769,465	—	(390,708)	1,378,757
678,064	—	1,368,194	3,756,676	5,802,934	6,783,366	—	(866,085)	5,917,281
251,300	—	507,072	1,685,685	2,444,057	2,514,010	253,269	87,058	2,854,337
85,140	—	171,794	1,347,100	1,604,034	851,740	—	(306,898)	544,842
71,996	—	145,274	—	217,270	720,252	—	191,553	911,805
257,696	—	519,978	366,687	1,144,361	2,577,998	23,741	4,033	2,605,772
356,547	—	719,440	—	1,075,987	3,566,908	—	536,895	4,103,803
61,920	—	124,941	—	186,861	619,445	4,657	133,859	757,961
211,834	—	427,438	528,068	1,167,340	2,119,196	—	(26,425)	2,092,771
60,184	—	121,440	285,987	467,611	602,087	—	(37,301)	564,786
30,208	—	60,953	45,985	137,146	302,201	—	64,225	366,426
437,429	—	882,642	3,484,642	4,804,713	4,376,047	—	(786,100)	3,589,947
150,721	—	304,124	15,727	470,572	1,507,814	731	130,936	1,639,481
137,885	—	278,223	1,107,744	1,523,852	1,379,403	—	(255,464)	1,123,939
62,375	—	125,859	225,213	413,447	623,996	291	(19,866)	604,421
68,483	—	138,185	—	206,668	685,106	363	73,581	759,050
277,117	—	559,166	—	836,283	2,772,288	—	251,662	3,023,950
206,729	—	417,138	150,117	773,984	2,068,126	3,165	(1,735)	2,069,556
132,026	—	266,402	—	398,428	1,320,795	89,562	171,355	1,581,712
80,560	—	162,553	656,967	900,080	805,923	—	(122,829)	683,094
211,131	—	426,019	569,573	1,206,723	2,112,161	9,409	(56,319)	2,065,251
36,756	—	74,167	137,731	248,654	367,711	—	26,414	394,125
47,822	—	96,495	—	144,317	478,413	—	85,032	563,445
59,332	—	119,720	79,689	258,741	593,559	5,863	80,557	679,979
285,789	—	576,663	1,051,711	1,914,163	2,859,037	21,815	(108,382)	2,772,470
660,984	—	1,333,730	—	1,994,714	6,612,496	—	239,812	6,852,308
27,702	—	55,897	88,145	171,744	277,133	—	18,012	295,145
13,332	—	26,901	—	40,233	133,371	—	65,435	198,806
10,274	—	20,731	—	31,005	102,782	—	22,669	125,451
405,888	—	818,998	—	1,224,886	4,060,509	786	455,462	4,516,757
39,676	—	80,059	98,874	218,609	396,923	—	13,226	410,149
10,695	—	21,581	2,831	35,107	106,995	—	4,965	111,960
197,638	—	398,792	210,632	807,062	1,977,170	5,453	(48,032)	1,934,591
23,728	—	47,877	—	71,605	237,371	—	108,450	345,821
582,764	—	1,175,897	497,971	2,256,632	5,829,980	—	54,278	5,884,258
26,494	—	53,460	—	79,954	265,050	—	97,909	362,959
49,792	—	100,471	—	150,263	498,124	—	23,849	521,973
183,139	—	369,537	—	552,676	1,832,129	—	295,421	2,127,550
174,554	—	352,213	267,042	793,809	1,746,237	—	(63,624)	1,682,613
298,121	—	601,547	—	899,668	2,982,409	—	209,153	3,191,562
38,684	—	78,057	—	116,741	386,997	—	83,769	470,766
1,130,889	—	2,281,901	—	3,412,790	11,313,435	385,852	506,955	12,206,242
278,697	—	562,352	1,068,398	1,909,447	2,788,086	92,787	(191,238)	2,689,635
18,210	—	36,744	98,871	153,825	182,171	1,086	47	183,304
88,513	—	178,601	52,138	319,252	885,487	—	151,673	1,037,160
12,261	—	24,740	461,527	498,528	122,658	—	(60,222)	62,436
23,093	—	46,597	12,427	82,117	231,025	—	6,903	237,928
28,185	—	56,871	84,997	170,053	281,959	1,322	(9,927)	273,354
111,235	—	224,449	—	335,684	1,112,797	—	169,281	1,282,078
146,497	—	295,600	—	442,097	1,465,555	8,957	102,705	1,577,217
103,035	—	207,904	—	310,939	1,030,765	—	37,031	1,067,796
60,918	—	122,920	—	183,838	609,425	—	58,273	667,698
41,940	—	84,625	539,730	666,295	419,565	—	(109,874)	309,691
29,736	—	60,002	89,500	179,238	297,483	—	7,357	304,840
243,783	—	491,904	807,999	1,543,686	2,438,812	—	(179,496)	2,259,316
34,842	—	70,304	—	105,146	348,560	9,737	59,952	418,249
762,044	—	1,537,649	590,592	2,890,285	7,623,508	—	(21,216)	7,602,292
24,069	—	48,567	191,516	264,152	240,789	—	(44,463)	196,326
73,697	—	148,705	40,668	263,070	737,265	—	30,482	767,747
1,295,224	—	2,613,497	—	3,908,721	12,957,452	30,525	1,185,187	14,173,164
78,211	—	157,813	—	236,024	782,420	—	105,475	887,895
157,921	—	318,653	151,592	628,166	1,579,849	7,045	136,559	1,723,453
102,490	—	206,804	10,179	319,473	1,025,313	3,449	55,975	1,084,737
94,712	—	191,109	—	285,821	947,500	—	64,475	1,011,975

**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, 2015

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
Passaic City	22501	Passaic	\$ 78,279,818	—	14,452,399	—	522,657	14,975,056
Passaic City	22502	Passaic	50,491,491	—	9,321,983	—	1,733,607	11,055,590
Passaic County	71600	Passaic	238,293,662	—	43,994,930	—	2,836,407	46,831,337
Passaic County	71603	Passaic	35,486,156	—	6,551,626	—	—	6,551,626
Paterson City	30701	Passaic	185,772,368	—	34,298,194	—	895,670	35,193,864
Paterson City	30702	Passaic	157,985,782	—	29,168,100	—	8,047,450	37,215,550
Pompton Lakes Borough	40300	Passaic	9,092,458	—	1,678,694	—	—	1,678,694
Prospect Park Borough	43800	Passaic	7,751,229	—	1,431,069	—	305,265	1,736,334
Ringwood Borough	44900	Passaic	12,171,486	—	2,247,159	—	937,031	3,184,190
Totowa Borough	40000	Passaic	16,133,247	—	2,978,598	—	973,016	3,951,614
Wanaque Borough	40400	Passaic	13,733,921	—	2,535,623	—	616,361	3,151,984
Wayne Township	29400	Passaic	82,522,599	—	15,235,722	—	2,364,699	17,600,421
West Milford Township	24200	Passaic	26,117,740	—	4,821,984	—	1,185,796	6,007,780
West Paterson Borough	43000	Passaic	13,559,661	—	2,503,450	—	614,906	3,118,356
South Jersey Trans Authority	78600	Regional	7,995,159	—	1,476,105	—	24,402	1,500,507
Carneys Point Township	25700	Salem	7,061,445	—	1,303,718	—	280,036	1,583,754
Lower Alloways Creek Township	54900	Salem	4,523,657	—	835,180	—	42,858	878,038
Penns Grove Borough	28500	Salem	5,561,387	—	1,026,770	—	188,330	1,215,100
Pennsville Township	26800	Salem	9,078,954	—	1,676,200	—	51,600	1,727,800
Salem City	20400	Salem	6,714,852	—	1,239,728	—	—	1,239,728
Salem County	71700	Salem	50,492,659	—	9,322,199	—	5,565,249	14,887,448
Salem County	71703	Salem	9,911,481	—	1,829,906	—	306,860	2,136,766
Woodstown Borough	48500	Salem	3,451,953	—	637,316	—	238,728	876,044
Bedminster Township	42300	Somerset	8,061,593	—	1,488,370	—	163,493	1,651,863
Bernards Township	53000	Somerset	20,894,647	—	3,857,671	—	349,742	4,207,413
Bernardsville Boro	42200	Somerset	9,463,743	—	1,747,242	—	514,646	2,261,888
Bound Brook Borough	43400	Somerset	13,125,037	—	2,423,208	—	467,718	2,890,926
Branchburg Township	55800	Somerset	13,897,012	—	2,565,734	—	669,525	3,235,259
Bridgewater Twp	59700	Somerset	38,653,872	—	7,136,465	—	354,053	7,490,518
Far Hills Borough	65200	Somerset	3,317,550	—	612,502	—	87,269	699,771
Franklin Township (Somerset)	59600	Somerset	56,272,218	—	10,389,249	—	2,668,316	13,057,565
Green Brook Township	61900	Somerset	9,471,611	—	1,748,612	—	105,629	1,854,241
Hillsborough Township	51200	Somerset	30,700,576	—	5,668,089	—	698,154	6,366,243
Manville Borough	41000	Somerset	12,857,643	—	2,373,840	—	136,765	2,510,605
Montgomery Township	68700	Somerset	14,298,030	—	2,639,772	—	180,575	2,820,347
North Plainfield Borough	21300	Somerset	38,176,318	—	7,048,297	—	783,330	7,831,627
Peapack & Gladstone Borough	60400	Somerset	3,918,667	—	723,483	—	220,709	944,192
Raritan Borough	46100	Somerset	8,157,104	—	1,506,004	—	283,560	1,789,564
Somerset County Finance Office	71800	Somerset	63,824,639	—	11,783,614	—	—	11,783,614
Somerset County Finance Office	71803	Somerset	28,720,977	—	5,302,606	—	387,522	5,690,128
Somerville Borough	21600	Somerset	16,327,424	—	3,014,448	—	82,303	3,096,751
South Bound Brook Borough	48200	Somerset	5,969,720	—	1,102,159	—	238,801	1,340,960
Warren Township	51300	Somerset	16,230,889	—	2,996,625	—	357,586	3,354,211
Watchung Borough	29800	Somerset	15,192,750	—	2,804,959	—	709,177	3,514,136
NJ Transit Corporation	62300	Statewide	107,566,544	—	19,859,456	—	2,177,674	22,037,130
Waterfront Comm of NY Harbor	60600	Statewide	907,588	—	167,563	—	53,178	220,741
Andover Township	63200	Sussex	5,422,414	—	1,001,112	—	282,568	1,283,680
Byram Township	55900	Sussex	8,101,387	—	1,495,717	—	260,006	1,755,723
Franklin Borough	65400	Sussex	5,549,297	—	1,024,538	—	277,722	1,302,226
Hamburg Borough	66000	Sussex	1,923,412	—	355,110	—	—	355,110
Hardyston Township	66700	Sussex	9,033,934	—	1,667,889	—	849,051	2,516,940
Hopatcong Borough	47800	Sussex	13,180,712	—	2,433,487	—	379,756	2,813,243
Newton Town	23600	Sussex	12,712,297	—	2,347,006	—	401,653	2,748,659
Ogdensburg Borough	69500	Sussex	2,529,058	—	466,927	—	46,045	512,972
Sparta Township	47500	Sussex	18,504,746	—	3,416,436	—	442,725	3,859,161
Stanhope Borough	72900	Sussex	3,776,846	—	697,300	—	67,722	765,022
Sussex County	71903	Sussex	51,041,359	—	9,423,503	—	2,760,730	12,184,233
Vernon Township	54600	Sussex	16,057,593	—	2,964,630	—	181,751	3,146,381
Berkeley Heights Township	49300	Union	14,544,113	—	2,685,204	—	411,177	3,096,381
Clark Township	52600	Union	19,257,091	—	3,555,337	—	1,721,889	5,277,226
Cranford Township	25401	Union	23,715,770	—	4,378,520	—	421,504	4,800,024
Cranford Township	25402	Union	12,938,626	—	2,388,792	—	127,014	2,515,806
Elizabeth City	21001	Union	162,743,104	—	30,046,420	—	4,448,702	34,495,122
Elizabeth City	21002	Union	126,590,319	—	23,371,718	—	7,038,824	30,410,542
Fanwood Borough	31100	Union	9,299,954	—	1,717,003	—	1,080,435	2,797,438
Garwood Borough	29700	Union	7,120,481	—	1,314,618	—	504,119	1,818,737
Hillside Township	34301	Union	34,423,611	—	6,355,454	—	51,616	6,407,700
Hillside Township	34302	Union	25,537,605	—	4,714,876	—	1,269,854	5,984,730
Kenilworth Borough	31000	Union	13,666,360	—	2,523,150	—	190,105	2,713,255
Linden City	35900	Union	114,797,146	—	21,194,405	—	2,481,700	23,676,105
Mountainside Borough	39500	Union	12,658,220	—	2,337,022	—	577,224	2,914,246
New Providence Borough	50300	Union	12,326,750	—	2,275,824	—	486,756	2,762,580
Plainfield City	20600	Union	103,506,015	—	19,109,782	—	5,330,073	24,439,855
Rahway City	34100	Union	65,229,534	—	12,042,992	—	1,933,512	13,976,504
Roselle Borough	21800	Union	45,984,616	—	8,489,902	—	1,247,760	9,737,662
Roselle Park Borough	25000	Union	16,136,997	—	2,979,291	—	1,178,671	4,157,962
Scotch Plains Township	34500	Union	25,635,268	—	4,732,907	—	481,935	5,214,842
Springfield Township (Union)	26200	Union	31,779,678	—	5,867,318	—	1,140,200	7,007,518
Summit City	28100	Union	43,725,184	—	8,072,755	—	356,527	8,429,282

Deferred inflows of resources				Pension expense excluding that attributable to employer-paid member contributions				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
675,188	—	1,362,391	2,368,773	4,406,352	6,754,598	5,989	(452,674)	6,307,913
435,505	—	878,760	505,296	1,819,561	4,356,803	—	304,189	4,660,992
2,055,359	—	4,147,292	—	6,202,651	20,561,850	4,382,832	635,164	25,579,846
306,079	—	617,605	2,300,604	3,224,288	3,062,025	473,067	(512,515)	3,022,577
1,602,346	—	3,233,205	198,529	5,034,080	16,029,900	1,123,618	170,964	17,324,482
1,362,678	—	2,749,604	—	4,112,282	13,632,255	1,193,580	1,845,715	16,671,550
78,425	—	158,246	764,293	1,000,964	784,569	—	(175,799)	608,770
66,857	—	134,903	450,826	652,586	668,837	—	(26,315)	642,522
104,983	—	211,834	—	316,817	1,050,252	—	218,073	1,268,325
139,154	—	280,785	862,089	1,282,028	1,392,103	—	8,058	1,400,161
118,459	—	239,027	—	357,486	1,185,071	—	144,111	1,329,182
711,784	—	1,436,233	—	2,148,017	7,120,699	—	537,725	7,658,424
225,274	—	454,556	455,477	1,135,307	2,253,644	11,258	152,538	2,417,440
116,956	—	235,994	—	352,950	1,170,034	26,924	137,656	1,334,614
68,961	—	139,149	202,745	410,855	689,885	—	(43,233)	646,652
60,907	—	122,898	614,840	798,645	609,317	4,282	(68,571)	545,028
39,018	—	78,730	3,586	121,334	390,337	—	8,601	398,938
47,969	—	96,791	168,577	313,337	479,880	—	7,949	487,829
78,309	—	158,011	199,655	435,975	783,403	1,212	(31,700)	752,915
57,918	—	116,866	873,585	1,048,369	579,410	9,109	(199,180)	389,339
435,515	—	878,780	140,971	1,455,266	4,356,904	2,649	1,194,726	5,554,279
85,490	—	172,501	—	257,991	855,241	—	68,442	923,683
29,774	—	60,078	—	89,852	297,862	—	56,066	353,928
69,534	—	140,305	350,750	560,589	695,618	—	(38,221)	657,397
180,223	—	363,653	544,106	1,087,982	1,802,954	81,405	(36,241)	1,848,118
81,628	—	164,708	30,675	277,011	816,606	—	106,252	922,858
113,208	—	228,430	—	341,638	1,132,531	—	107,596	1,240,127
119,866	—	241,865	—	361,731	1,199,143	—	153,168	1,352,311
333,402	—	672,737	1,798,417	2,804,556	3,335,360	—	(353,118)	2,982,242
28,615	—	57,739	—	86,354	286,264	8,370	20,067	314,701
485,366	—	979,368	218,009	1,682,743	4,855,609	244,073	591,759	5,691,441
81,692	—	164,837	20,483	267,012	817,246	57,988	18,406	893,640
264,802	—	534,317	—	799,119	2,649,087	22,489	159,302	2,830,878
110,901	—	223,776	—	334,677	1,109,459	857	31,304	1,141,620
123,325	—	248,845	236,589	608,759	1,233,746	633	(16,874)	1,217,505
329,283	—	664,425	1,068,238	2,061,946	3,294,153	—	(47,965)	3,246,188
33,800	—	68,201	—	102,001	338,133	5,941	51,858	395,932
70,358	—	141,967	435,834	648,159	703,859	259	(28,210)	675,908
550,508	—	1,110,812	1,062,209	2,723,529	5,507,292	196,931	(249,076)	5,455,147
247,728	—	499,863	307,685	1,055,276	2,478,272	—	25,009	2,503,281
140,829	—	284,164	246,839	671,832	1,408,859	251	(34,753)	1,374,357
51,491	—	103,898	—	155,389	515,114	57,076	55,397	627,587
139,997	—	282,484	—	422,481	1,400,529	—	84,839	1,485,368
131,042	—	264,416	1,213,066	1,608,524	1,310,950	4,069	(134,352)	1,180,667
927,796	—	1,872,101	366,350	3,166,247	9,281,687	—	441,352	9,723,039
7,828	—	15,796	—	23,624	78,314	—	12,452	90,766
46,770	—	94,372	125,837	266,979	467,888	680	39,983	508,551
69,877	—	140,998	472,936	683,811	699,051	—	(56,017)	643,034
47,864	—	96,581	230,808	375,253	478,837	403	15,649	494,889
16,590	—	33,475	114,391	164,456	165,967	—	(26,146)	139,821
77,921	—	157,228	30,245	265,394	779,519	—	180,175	959,694
113,688	—	229,399	204,080	547,167	1,137,335	—	34,891	1,172,226
109,648	—	221,246	—	330,894	1,096,917	—	92,443	1,189,360
21,814	—	44,016	37,523	103,353	218,227	—	2,759	220,986
159,609	—	322,059	428,894	910,562	1,596,735	89,718	11,491	1,697,944
32,576	—	65,733	—	98,309	325,896	—	15,527	341,423
440,248	—	888,330	—	1,328,578	4,404,250	—	641,833	5,046,083
138,502	—	279,468	128,599	546,569	1,385,575	—	9,283	1,394,858
125,448	—	253,127	—	378,575	1,254,980	—	95,934	1,350,914
166,099	—	335,153	894,190	1,395,442	1,661,653	—	215,530	1,877,183
204,556	—	412,752	992,323	1,609,631	2,046,383	—	(117,976)	1,928,407
111,600	—	225,185	623,367	960,152	1,116,446	—	(107,150)	1,009,296
1,403,711	—	2,832,401	2,773,547	7,009,659	14,042,754	—	454,573	14,497,327
1,091,882	—	2,203,193	—	3,295,075	10,923,208	—	1,659,976	12,583,184
80,215	—	161,858	—	242,073	802,473	31,158	252,279	1,085,910
61,416	—	123,926	27,372	212,714	614,411	3,800	104,720	722,931
296,915	—	599,113	1,279,427	2,175,455	2,970,340	—	(270,056)	2,700,284
220,270	—	444,460	—	664,730	2,203,585	—	300,446	2,504,031
117,877	—	237,851	264,678	620,406	1,179,241	2,740	(21,506)	1,160,475
990,162	—	1,997,943	5,953,371	8,941,476	9,905,600	—	(719,078)	9,186,522
109,181	—	220,305	—	329,486	1,092,251	26,520	136,332	1,255,103
106,322	—	214,536	269,646	590,504	1,063,649	1,582	57,203	1,122,434
892,772	—	1,801,431	3,872,388	6,566,591	8,931,313	17,105	423,363	9,371,781
562,625	—	1,135,263	1,609,328	3,307,216	5,628,517	—	40,894	5,669,411
396,632	—	800,322	371,124	1,568,078	3,967,914	—	217,297	4,185,211
139,187	—	280,850	—	420,037	1,392,427	—	279,346	1,671,773
221,112	—	446,159	30,226	697,497	2,212,012	8,516	108,899	2,329,427
274,110	—	553,097	—	827,207	2,742,200	—	272,242	3,014,442
377,144	—	760,998	25,522	1,163,664	3,772,953	—	79,864	3,852,817

**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, 2015

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
Union County	72000	Union	\$ 118,423,953	—	21,864,004	—	—	21,864,004
Union County	72001	Union	24,091,235	—	4,447,840	—	—	4,447,840
Union County	72003	Union	102,666,602	—	18,954,805	—	329,818	19,284,623
Union Township (Union)	32600	Union	131,369,751	—	24,254,119	—	1,872,505	26,126,624
Westfield Town	20800	Union	42,277,544	—	7,805,485	—	989,566	8,795,051
Winfield Township	74100	Union	3,026,202	—	558,712	—	216,519	775,231
Belvidere Town	63500	Warren	2,137,015	—	394,546	—	220,589	615,135
Blairstown Township	63600	Warren	1,609,052	—	297,071	—	13,211	310,282
Greenwich Township (Warren)	65900	Warren	3,814,058	—	704,170	—	115,188	819,358
Hackettstown Town	56900	Warren	8,245,094	—	1,522,249	—	454,369	1,976,618
Independence Twp	60500	Warren	3,417,118	—	630,885	—	318,815	949,700
Lopatcong Township	50900	Warren	6,438,586	—	1,188,723	—	267,139	1,455,862
Mansfield Township (Warren)	54100	Warren	4,910,188	—	906,543	—	294,900	1,201,443
Phillipsburg Town	38800	Warren	18,070,491	—	3,336,261	—	1,482,522	4,818,783
Pohatcong Township	51900	Warren	6,210,106	—	1,146,540	—	221,728	1,368,268
Warren Co Bd of Chosen Frhldrs	72103	Warren	33,277,605	—	6,143,873	—	1,266,961	7,410,834
Washington Twp (Warren)	60700	Warren	13,085,447	—	2,415,899	—	374,445	2,790,344
Palisades Interstate Park Comm	91999	Special Location	—	—	—	—	—	—
Total Employer			<u>16,656,514,197</u>	<u>—</u>	<u>3,075,206,294</u>	<u>—</u>	<u>437,523,659</u>	<u>3,512,729,953</u>
Total Local Group			<u>18,117,234,618</u>	<u>—</u>	<u>3,075,206,294</u>	<u>—</u>	<u>437,523,659</u>	<u>3,512,729,953</u>
Total			<u>\$ 22,410,906,984</u>	<u>—</u>	<u>3,515,542,640</u>	<u>11,581,147</u>	<u>449,867,837</u>	<u>3,976,991,624</u>

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 excluding that attributable to employer-paid member contributions				
Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on pension plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total employer pension expense excluding that attributable to employer-paid member contributions
1,021,444	—	2,061,065	4,481,773	7,564,282	10,218,550	84,015	(1,062,640)	9,239,925
207,795	—	419,287	591,442	1,218,524	2,078,781	—	(138,718)	1,940,063
885,532	—	1,786,822	980,242	3,652,596	8,858,882	107,746	(162,263)	8,804,365
1,133,106	—	2,286,375	630,642	4,050,123	11,335,615	1,862	262,123	11,599,600
364,657	—	735,803	56,504	1,156,964	3,648,039	33,935	204,897	3,886,871
26,102	—	52,668	131,176	209,946	261,124	—	22,966	284,090
18,432	—	37,193	—	55,625	184,398	—	49,628	234,026
13,879	—	28,004	90,330	132,213	138,842	—	(16,772)	122,070
32,897	—	66,380	283,789	383,066	329,107	—	(35,024)	294,083
71,117	—	143,499	—	214,616	711,452	72,374	105,569	889,395
29,474	—	59,472	—	88,946	294,856	4,537	72,137	371,530
55,535	—	112,058	348,571	516,164	555,572	—	(12,885)	542,687
42,352	—	85,458	—	127,810	423,690	—	65,815	489,505
155,864	—	314,501	—	470,365	1,559,264	14,359	333,258	1,906,881
53,564	—	108,081	361,310	522,955	535,857	—	(37,698)	498,159
287,030	—	579,167	—	866,197	2,871,453	18,397	289,822	3,179,672
112,866	—	227,741	259,737	600,344	1,129,115	—	20,372	1,149,487
—	—	—	—	—	—	350	—	350
143,667,728	—	289,891,980	437,523,659	871,083,367	1,437,254,988	26,153,976	—	1,463,408,964
143,667,728	—	289,891,980	437,523,659	871,083,367	1,619,458,723	26,153,976	—	1,645,612,699
176,221,455	—	289,891,980	449,867,837	915,981,272	1,996,086,949	26,162,429	—	2,022,249,378

**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, 2015

(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 Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/annrpts.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, as defined, up to 30 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (tiers 1 and 2 members) and 60% (tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years. Members may elect deferred retirement benefits after achieving ten years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

(2) Basis of Presentation

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

STATE OF NEW JERSEY
POLICE AND FIREMEN'S RETIREMENT SYSTEM

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer
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(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 excluding that attributable to employer-paid member contributions. The employer and nonemployer allocation percentages presented in the schedule of employer and nonemployer allocations and applied to amounts presented in the schedule of pension amounts by employer and nonemployer are based on the ratio of the contributions of an individual employer to the total contributions of PFRS during the measurement period July 1, 2014 through June 30, 2015. 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 excluding that attributable to employer-paid member contributions 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, 2015 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2015.

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, 2015 State special funding situation net pension liability amount of \$1,460,720,421, 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 fiscal year ending June 30, 2015 State special funding situation pension expense of \$182,203,735 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2015. 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 2015, the State contributed an amount less than the actuarially determined amount.

**STATE OF NEW JERSEY
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June 30, 2015

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

(5) Collective Net Pension Liability

Components of Net Pension Liability

The components of the collective net pension liability of the participating employers for PFRS as of June 30, 2015 is as follows:

	State	Local	Total
Total pension liability	\$ 6,053,301,057	41,464,464,848	47,517,765,905
Plan fiduciary net position	1,759,628,691	23,347,230,230	25,106,858,921
Net pension liability	\$ 4,293,672,366	18,117,234,618	22,410,906,984

**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
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June 30, 2015

Actuarial Assumptions

The collective total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions:

Inflation rate	3.04%
Salary increases:	
2012-2021	2.60 - 9.48% based on age
Thereafter	3.60 - 10.48% based on age
Investment rate of return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and one year using Projection Scale BB for male service retirements with adjustments for mortality improvements from the base year based on Projection Scale BB. Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected fourteen years using Projection Scale BB for female service retirements and beneficiaries with adjustments for mortality improvements from the base year of 2014 based on Projection Scale BB.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

**STATE OF NEW JERSEY
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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer
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In accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments 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, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds / Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex US	3.50%	-0.40%
REIT	4.25%	5.12%

**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
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June 30, 2015

Discount Rate

The discount rate used to measure the total pension liability was 5.79% as of June 30, 2015. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the average of the last five years of contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2045. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2045, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the collective net pension liability of the participating employers as of June 30, 2015, 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 (4.79%)</u>	<u>At current discount rate (5.79%)</u>	<u>At 1% increase (6.79%)</u>
State	\$	5,169,538,395	4,293,672,366	3,581,810,627
Local		23,884,266,996	18,117,234,618	13,414,734,988
Total	\$	<u>29,053,805,391</u>	<u>22,410,906,984</u>	<u>16,996,545,615</u>

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

Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer
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June 30, 2015

(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, 2015:

	<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:						
Difference between projected and actual earnings on pension plan investments	2014	5 years	\$ (87,789,694)	—	(21,947,423)	(65,842,271)
	2015	5 years	—	96,779,273	19,355,855	77,423,418
Subtotal			(87,789,694)	96,779,273	(2,591,568)	11,581,147
Changes of assumptions	2014	6.17 years	72,234,687	—	13,971,893	58,262,794
	2015	5.53 years	—	466,416,499	84,342,947	382,073,552
Subtotal			72,234,687	466,416,499	98,314,840	440,336,346
Subtotal State			(15,555,007)	563,195,772	95,723,272	451,917,493
Local:						
Changes of assumptions	2014	6.17 years	472,261,128	—	91,346,447	380,914,681
	2015	5.53 years	—	3,289,057,973	594,766,360	2,694,291,613
Subtotal			472,261,128	3,289,057,973	686,112,807	3,075,206,294
Total			\$ 456,706,121	3,852,253,745	781,836,079	3,527,123,787
Deferred Inflows of Resources:						
State:						
Difference between expected and actual experience	2015	5.53 years	—	39,739,980	7,186,253	32,553,727
Local:						
Difference between expected and actual experience	2015	5.53 years	—	175,382,458	31,714,730	143,667,728
Difference between projected and actual earnings on pension plan investments	2014	5 years	1,283,652,103	—	320,913,025	962,739,078
	2015	5 years	—	(841,058,873)	(168,211,775)	(672,847,098)
Subtotal			1,283,652,103	(841,058,873)	152,701,250	289,891,980
Subtotal Local			1,283,652,103	(665,676,415)	184,415,980	433,559,708
Total			\$ 1,283,652,103	(625,936,435)	191,602,233	466,113,435

**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, 2015

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 excluding that attributable to employer-paid member contributions as follows:

		State	Local	Total
Year ending June 30:				
2016	\$	88,537,019	501,696,827	590,233,846
2017		88,537,019	501,696,827	590,233,846
2018		88,537,017	501,696,824	590,233,841
2019		110,484,440	822,609,850	933,094,290
2020		43,268,271	313,946,258	357,214,529
Thereafter		—	—	—
Total	\$	419,363,766	2,641,646,586	3,061,010,352

Changes in Proportion

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

**STATE OF NEW JERSEY
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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of Pension Amounts by Employer
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June 30, 2015

(7) Pension Expense

The components of allocable pension expense, which exclude amounts attributable to employer paid member contributions and pension expense related to specific liabilities of individual employers, for State and local employers for the year ending June 30, 2015 are as follows:

	State	Local	Total
Service cost	\$ 136,450,938	857,797,745	994,248,683
Interest on total pension liability	343,335,742	2,337,328,558	2,680,664,300
Member contributions	(52,636,087)	(334,355,554)	(386,991,641)
Administrative expense	709,472	3,821,540	4,531,012
Expected investment return net of investment expenses	(139,760,405)	(1,720,676,417)	(1,860,436,822)
Pension expense related to specific liabilities of individual employers	(8,453)	(26,153,976)	(26,162,429)
Recognition (amortization) of deferred outflows and inflows of resources:			
Changes in assumptions	98,314,840	686,112,807	784,427,647
Differences between expected and actual experience	(7,186,253)	(31,714,730)	(38,900,983)
Differences between projected and actual earnings on pension plan investments	(2,591,568)	(152,701,250)	(155,292,818)
Pension expense	\$ 376,628,226	1,619,458,723	1,996,086,949

**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, 2015

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Absecon City	56600	Atlantic	\$ 46,874	0.0616458731%
Atlantic City	30801	Atlantic	793,388	1.0434096320%
Atlantic City	30802	Atlantic	587,771	0.7729970445%
Atlantic County	70100	Atlantic	384,145	0.5052011732%
Atlantic County	70103	Atlantic	137,176	0.1804046844%
Brigantine City	50201	Atlantic	78,402	0.1031087076%
Brigantine City	50202	Atlantic	66,784	0.0878297667%
Buena Borough	58900	Atlantic	9,929	0.0130579922%
Egg Harbor City	59900	Atlantic	23,487	0.0308885698%
Egg Harbor Township	58200	Atlantic	179,284	0.2357824949%
Galloway Township	53800	Atlantic	106,534	0.1401067623%
Hamilton Township (Atlantic)	59100	Atlantic	96,432	0.1268206840%
Hammonton Town	36500	Atlantic	55,022	0.0723614922%
Linwood City	54400	Atlantic	38,747	0.0509569502%
Longport Borough	38700	Atlantic	29,201	0.0384036016%
Margate City	32800	Atlantic	145,900	0.1918781301%
Mullica Township	68900	Atlantic	22,303	0.0293318266%
Northfield City	45400	Atlantic	55,938	0.0735663873%
Pleasantville City	35100	Atlantic	189,860	0.2496905816%
Somers Point City	33500	Atlantic	60,754	0.0799001446%
Ventnor City	32100	Atlantic	186,745	0.2455946272%
Allendale Borough	52000	Bergen	36,524	0.0480334126%
Alpine Borough	46000	Bergen	35,391	0.0465435944%
Bergen County	70200	Bergen	1,534,931	2.0186363982%
Bergenfield Borough	29000	Bergen	144,132	0.1895522421%
Bogota Borough	28900	Bergen	37,940	0.0498957469%
Carlstadt Borough	21700	Bergen	72,788	0.0957254342%
Cliffside Park Borough	25300	Bergen	117,060	0.1539494003%
Closter Borough	38400	Bergen	50,490	0.0664006200%
Cresskill Borough	31200	Bergen	76,696	0.1008656147%
Demarest Borough	37500	Bergen	33,645	0.0442477242%
Dumont Borough	27800	Bergen	100,013	0.1315297890%
East Rutherford Borough	22100	Bergen	124,554	0.1638043449%
Edgewater Borough	44300	Bergen	86,184	0.1133436727%
Elmwood Park Borough	33100	Bergen	107,512	0.1413930992%
Emerson Borough	43500	Bergen	50,984	0.0670500626%
Englewood City	27201	Bergen	246,984	0.3248160495%
Englewood City	27202	Bergen	140,427	0.1846803766%
Englewood Cliffs Borough	44100	Bergen	77,891	0.1024369977%
Fair Lawn Borough	32300	Bergen	153,844	0.2023249422%
Fairview Borough	26600	Bergen	75,212	0.0989142111%
Fort Lee Borough	42900	Bergen	271,519	0.3570838391%
Franklin Lakes Borough	43900	Bergen	52,277	0.0687512357%
Garfield City	35800	Bergen	155,060	0.2039246206%
Glen Rock Borough	26900	Bergen	60,736	0.0798755399%
Hackensack City	28000	Bergen	566,989	0.7456653388%
Harrington Park Borough	44500	Bergen	32,431	0.0426507523%
Hasbrouck Heights Borough	30400	Bergen	82,375	0.1083346356%
Haworth Borough	41500	Bergen	27,476	0.0361339355%
Hillsdale Borough	28800	Bergen	45,830	0.0602726815%

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2015

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
Ho-Ho-Kus Borough	29900	Bergen	\$ 37,345	0.0491141767%
Leonia Borough	23100	Bergen	53,938	0.0709354003%
Little Ferry Borough	29500	Bergen	65,986	0.0867803737%
Lodi Borough	41100	Bergen	120,205	0.1580857066%
Lyndhurst Township	24800	Bergen	130,676	0.1718562526%
Mahwah Township	30600	Bergen	151,004	0.1985905547%
Maywood Borough	37400	Bergen	68,834	0.0905262024%
Midland Park Borough	54000	Bergen	31,766	0.0417762991%
Montvale Borough	24300	Bergen	58,992	0.0775818841%
Moonachie Borough	48000	Bergen	49,068	0.0645307812%
New Milford Borough	27300	Bergen	87,808	0.1154789968%
North Arlington Borough	34000	Bergen	78,766	0.1035881314%
Northvale Borough	48400	Bergen	33,235	0.0437088800%
Norwood Borough	43700	Bergen	35,211	0.0463070196%
Oakland Borough	49600	Bergen	71,046	0.0934342390%
Old Tappan Borough	48900	Bergen	35,526	0.0467212408%
Oradell Borough	23200	Bergen	53,424	0.0702598766%
Palisades Park Borough	35000	Bergen	81,637	0.1073632397%
Paramus Borough	27400	Bergen	251,515	0.3307751994%
Park Ridge Borough	43200	Bergen	49,903	0.0656295068%
Ramsey Borough	36800	Bergen	73,995	0.0973130564%
Ridgefield Borough	27500	Bergen	75,528	0.0993288013%
Ridgefield Park Village	35200	Bergen	71,652	0.0942316792%
Ridgewood Village	32000	Bergen	231,448	0.3043842568%
River Edge Borough	20100	Bergen	51,367	0.0675547063%
River Vale Township	48300	Bergen	61,666	0.0810990116%
Rochelle Park Township	42800	Bergen	56,713	0.0745846553%
Rutherford Borough	31600	Bergen	93,526	0.1229987036%
Saddle Brook Township	24400	Bergen	76,744	0.1009283568%
Saddle River Borough	50400	Bergen	59,250	0.0779220449%
South Hackensack Township	50600	Bergen	32,127	0.0422508019%
Teaneck Township	21500	Bergen	436,970	0.5746736975%
Tenafly Borough	31400	Bergen	99,003	0.1302013780%
Upper Saddle River Boro	48800	Bergen	51,845	0.0681834809%
Waldwick Borough	49001	Bergen	43,266	0.0569009682%
Wallington Borough	34600	Bergen	56,331	0.0740825952%
Washington Township (Bergen)	46900	Bergen	50,001	0.0657581897%
Westwood Borough	40200	Bergen	75,727	0.0995913341%
Woodcliff Lake Borough	47000	Bergen	47,704	0.0627368482%
Wood-Ridge Borough	33300	Bergen	69,125	0.0909088064%
Wyckoff Township	47200	Bergen	64,117	0.0843224812%
Beverly City Municipal Bldg	36600	Burlington	8,205	0.0107909096%
Bordentown City	37900	Burlington	18,438	0.0242482371%
Bordentown Fire District #1	63800	Burlington	6,238	0.0082037191%
Bordentown Twp	52200	Burlington	43,055	0.0566224423%
Bordentown Twp Fire District 2	63700	Burlington	15,711	0.0206622164%
Burlington City	41300	Burlington	68,094	0.0895522229%
Burlington County/Payroll Dept	70300	Burlington	357,581	0.4702665967%
Burlington County/Payroll Dept	70303	Burlington	74,728	0.0982778090%
Burlington Township	54500	Burlington	90,643	0.1192076021%

**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, 2015

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Chesterfield Township	76000	Burlington	\$ 11,114	0.0146168268%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	2,922	0.0038433865%
Cinnaminson Township	29200	Burlington	53,296	0.0700908419%
Cinnaminson Twp Fire Dist #1	64200	Burlington	24,161	0.0317745872%
Delanco Township	45300	Burlington	18,375	0.0241650730%
Delran Township	61700	Burlington	68,951	0.0906792440%
Eastampton Township	59000	Burlington	28,469	0.0374406943%
Edgewater Park Township	61800	Burlington	15,593	0.0205062222%
Evesham Township	55200	Burlington	227,363	0.2990124225%
Florence Township	36300	Burlington	47,354	0.0622773543%
Florence Twp. Fire Dist. #1	77600	Burlington	6,170	0.0081144038%
Lumberton Township	61400	Burlington	30,026	0.0394876874%
Mansfield Township (Burlington)	68300	Burlington	22,322	0.0293560623%
Maple Shade Township	29300	Burlington	75,423	0.0991908917%
Medford Lakes Borough	62900	Burlington	10,376	0.0136455539%
Medford Township	49500	Burlington	76,746	0.1009314324%
Moorestown Township	39600	Burlington	79,688	0.1048006539%
Mount Holly Township	39800	Burlington	42,406	0.0557690262%
Mount Laurel Fire District #1	75300	Burlington	84,230	0.1107741976%
Mount Laurel Township	49900	Burlington	135,312	0.1779534352%
New Hanover Township	69200	Burlington	—	0.0000000000%
North Hanover Township	69300	Burlington	11,556	0.0151981143%
Palmyra Borough	38300	Burlington	27,727	0.0364642544%
Pemberton Borough	69700	Burlington	5,436	0.0071494051%
Pemberton Township	62800	Burlington	98,420	0.1294353088%
Riverside Township	25100	Burlington	29,432	0.0387067323%
Riverton Borough	37100	Burlington	8,924	0.0117364706%
Springfield Township (Burl)	72800	Burlington	11,972	0.0157444630%
Westampton Township	62200	Burlington	54,682	0.0719141777%
Willingboro Township	49100	Burlington	182,012	0.2393703610%
Audubon Borough	23400	Camden	31,225	0.0410650985%
Barrington Borough	48100	Camden	28,809	0.0378872707%
Bellmawr Borough	37300	Camden	40,515	0.0532829612%
Berlin Borough	52800	Camden	29,075	0.0382377656%
Berlin Township	52300	Camden	33,168	0.0436207950%
Brooklawn Borough	47300	Camden	10,415	0.0136972239%
Camden City	21201	Camden	—	0.0000000000%
Camden City	21202	Camden	400,551	0.5267772103%
Camden Co Bd of Chosen Frhldrs	70401	Camden	757,787	0.9965894801%
Camden Co Bd of Chosen Frhldrs	70403	Camden	185,630	0.2441278144%
Camden Co Bd. of Ch Freeholders	70402	Camden	1,751	0.0023022674%
Camden County Regional Police	70404	Camden	398,562	0.5241619704%
Cherry Hill Fire Dist 13	75800	Camden	208,640	0.2743890858%
Cherry Hill Township	33000	Camden	296,278	0.3896447944%
Chesilhurst Borough	59800	Camden	10,702	0.0140747839%
Clementon Borough	64400	Camden	17,489	0.0230001607%
Collingswood Borough	25801	Camden	38,745	0.0509547358%
Collingswood Borough	25802	Camden	26,747	0.0351759492%
Gibbsboro Borough	65600	Camden	4,702	0.0061831762%
Gloucester City	32200	Camden	104,394	0.1372918547%

**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, 2015

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Gloucester Township	48600	Camden	\$ 262,861	0.3456970022%
Gloucester Twp Fire District 2	75900	Camden	8,328	0.0109529320%
Gloucester Twp Fire District 4	65700	Camden	3,872	0.0050928163%
Gloucester Twp Fire District 5	77000	Camden	9,618	0.0126483230%
Gloucester Twp Fire District 6	76100	Camden	5,506	0.0072414269%
Haddon Heights Borough	40500	Camden	28,728	0.0377808552%
Haddon Township	22200	Camden	50,295	0.0661444844%
Haddon Twp Fire District 1	85102	Camden	1,393	0.0018315783%
Haddonfield Borough	38600	Camden	40,380	0.0531055609%
Laurel Springs Borough	67800	Camden	8,683	0.0114191922%
Lawnside Borough	68000	Camden	7,014	0.0092243246%
Lindenwold Borough	55300	Camden	77,166	0.1014838092%
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	0.0000000000%
Magnolia Borough	60800	Camden	20,567	0.0270488739%
Merchantville Borough	38900	Camden	29,657	0.0390034657%
Mount Ephraim Borough	37200	Camden	24,695	0.0324771761%
Oaklyn Borough	33600	Camden	19,791	0.0260280224%
Pennsauken Township	20900	Camden	205,255	0.2699374696%
Pine Hill Borough	55100	Camden	37,888	0.0498279608%
Pine Hill Fire District 1	77200	Camden	1,622	0.0021328636%
Pine Valley Borough	70000	Camden	1,835	0.0024136039%
Runnemede Borough	38500	Camden	30,180	0.0396901845%
Somerdale Borough	61000	Camden	24,869	0.0327063694%
Stratford Borough	61500	Camden	29,174	0.0383671866%
Voorhees Fire District	76300	Camden	43,657	0.0574141004%
Voorhees Township	53100	Camden	100,096	0.1316400183%
Waterford Township	53200	Camden	42,042	0.0552903406%
Winslow Township	53500	Camden	161,242	0.2120539103%
Winslow Twp Fire District 1	79902	Camden	23,424	0.0308050366%
Woodlynne Borough	51400	Camden	4,751	0.0062487479%
Avalon Borough	57400	Cape May	32,693	0.0429953420%
Cape May City	44400	Cape May	68,604	0.0902235638%
Cape May County	70500	Cape May	225,106	0.2960443503%
Lower Township	57600	Cape May	84,479	0.1111005797%
Middle Township	57900	Cape May	92,757	0.1219875709%
North Wildwood City	26000	Cape May	60,218	0.0791946031%
Ocean City	20700	Cape May	278,158	0.3658141001%
Sea Isle City	57700	Cape May	45,790	0.0602192891%
Stone Harbor Borough	57500	Cape May	28,170	0.0370468952%
West Wildwood Borough	59200	Cape May	3,918	0.0051527289%
Wildwood City	34900	Cape May	98,552	0.1296091414%
Wildwood Crest Borough	53700	Cape May	33,188	0.0436466300%
Bridgeton City	36200	Cumberland	153,102	0.2013499785%
Cumberland County	70600	Cumberland	230,974	0.3037611412%
Cumberland County	70603	Cumberland	67,693	0.0890253120%
Millville City	22600	Cumberland	151,030	0.1986241402%
Vineland City	26500	Cumberland	319,323	0.4199515846%
Belleville Township	35400	Essex	375,321	0.4935965841%
Bloomfield Township	32700	Essex	441,469	0.5805895429%
Caldwell Borough	40800	Essex	47,054	0.0618826939%

**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, 2015

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
Cedar Grove Township	28700	Essex	\$ 80,083	0.1053200604%
East Orange City	23800	Essex	765,198	1.0063364097%
Essex County	70700	Essex	1,915,952	2.5197293146%
Essex County College	62700	Essex	7,567	0.0099512722%
Essex Fells Borough	27900	Essex	31,987	0.0420667583%
Fairfield Township (Essex)	36700	Essex	81,066	0.1066130406%
Glen Ridge Borough	25500	Essex	47,006	0.0618194597%
Irvington Township	29100	Essex	604,215	0.7946219221%
Livingston Township	36000	Essex	180,195	0.2369807467%
Maplewood Township	23900	Essex	226,957	0.2984784992%
Millburn Township	26300	Essex	254,421	0.3345975489%
Montclair Township	28300	Essex	436,589	0.5741716373%
Newark City	21101	Essex	2,416,651	3.1782132220%
Newark City	21102	Essex	1,414,631	1.8604261915%
North Caldwell Borough	38000	Essex	36,359	0.0478168907%
Nutley Township	32500	Essex	227,258	0.2988742668%
Orange City	24900	Essex	344,069	0.4524965468%
Roseland Borough	43600	Essex	58,299	0.0766704008%
South Orange Village	35600	Essex	202,810	0.2667221196%
Verona Township	34200	Essex	70,143	0.0922477974%
West Caldwell Township	36100	Essex	70,177	0.0922917169%
West Orange Township	24700	Essex	393,404	0.5173780689%
Clayton Borough	64300	Gloucester	28,594	0.0376045620%
Deptford Township	63000	Gloucester	121,908	0.1603252318%
Deptford Twp Fire District	64900	Gloucester	25,078	0.0329808355%
East Greenwich Township	59300	Gloucester	32,305	0.0424849162%
Elk Township	60900	Gloucester	18,516	0.0243504699%
Franklin Township (Gloucester)	56500	Gloucester	41,697	0.0548372439%
Glassboro Borough	45201	Gloucester	92,215	0.1212753862%
Glassboro Borough	45202	Gloucester	6,198	0.0081511879%
Gloucester County	70800	Gloucester	239,443	0.3148993470%
Gloucester County	70803	Gloucester	74,791	0.0983606040%
Greenwich Township (Gloucester)	45000	Gloucester	35,970	0.0473047427%
Harrison Township (Gloucester)	60000	Gloucester	30,033	0.0394971602%
Logan Township	57000	Gloucester	40,286	0.0529817990%
Mantua Township	68400	Gloucester	52,626	0.0692094994%
Monroe Township (Gloucester)	45100	Gloucester	130,870	0.1721111579%
Newfield Borough	74700	Gloucester	8,341	0.0109694172%
Paulsboro Borough	39100	Gloucester	32,024	0.0421158448%
Pitman Borough	41200	Gloucester	26,569	0.0349422040%
South Harrison Township	72600	Gloucester	6,999	0.0092047638%
Washington Twp (Gloucester)	49400	Gloucester	158,498	0.2084462374%
Washington Twp Bd of Fire Comm	78700	Gloucester	34,662	0.0455853620%
Wenonah Borough	73900	Gloucester	8,202	0.0107869729%
West Deptford Township	47900	Gloucester	81,378	0.1070225868%
Westville Borough	22700	Gloucester	20,619	0.0271161679%
Woodbury City	24000	Gloucester	63,189	0.0831013469%
Woodbury Heights Borough	60100	Gloucester	13,122	0.0172570406%
Woolwich Township	74200	Gloucester	31,715	0.0417098663%
Bayonne City	20300	Hudson	901,200	1.1851965303%

**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, 2015

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
East Newark Borough	34700	Hudson	\$ 12,271	0.0161375240%
Guttenberg Town	25600	Hudson	42,854	0.0563592944%
Harrison Town (Hudson)	31800	Hudson	161,083	0.2118455080%
Hoboken City	23301	Hudson	309,974	0.4076570781%
Hoboken City	23302	Hudson	267,507	0.3518066102%
Hudson County	70900	Hudson	1,027,611	1.3514435128%
Hudson County	70903	Hudson	160,935	0.2116505153%
Jersey City	38101	Hudson	1,932,004	2.5408395836%
Jersey City Fire Dept.	38102	Hudson	1,428,561	1.8787467729%
Kearny Town	31900	Hudson	505,774	0.6651601631%
North Bergen Township	23701	Hudson	240,478	0.3162604823%
North Hudson Reg Fire & Rescue	79000	Hudson	641,768	0.8440101958%
Secaucus Town	24600	Hudson	151,181	0.1988234388%
Union City	22400	Hudson	376,186	0.4947339392%
Weehawken Township	27700	Hudson	114,168	0.1501455044%
West New York Town	23000	Hudson	251,714	0.3310365019%
Clinton Town	64500	Hunterdon	19,910	0.0261848778%
Clinton Township	64600	Hunterdon	52,580	0.0691499559%
Delaware Township	64800	Hunterdon	13,088	0.0172121369%
Flemington Borough	65300	Hunterdon	25,652	0.0337352175%
Franklin Township (Hunterdon)	75500	Hunterdon	10,063	0.0132346544%
Frenchtown Borough	65500	Hunterdon	3,372	0.0044350080%
High Bridge Borough	67000	Hunterdon	15,595	0.0205092978%
Holland Township	67100	Hunterdon	9,943	0.0130759537%
Hunterdon County	71000	Hunterdon	43,098	0.0566800174%
Hunterdon County	71003	Hunterdon	29,007	0.0381485733%
Lambertville City	67700	Hunterdon	14,744	0.0193903963%
Lebanon Township	54300	Hunterdon	20,128	0.0264710311%
Raritan Township	61200	Hunterdon	71,929	0.0945955836%
Readington Township	72400	Hunterdon	49,920	0.0656515281%
Tewksbury Township	73300	Hunterdon	15,161	0.0199392055%
West Amwell Township	74000	Hunterdon	11,398	0.0149895889%
East Windsor Township	50800	Mercer	105,344	0.1385410384%
Ewing Township	43100	Mercer	191,509	0.2518592452%
Hamilton Township (Mercer)	33900	Mercer	432,997	0.5694477694%
Hamilton Twp Fire District 2	74400	Mercer	35,239	0.0463442959%
Hamilton Twp Fire District 3	66100	Mercer	32,784	0.0431146750%
Hamilton Twp Fire District 4	66200	Mercer	21,088	0.0277336244%
Hamilton Twp Fire District 5	66300	Mercer	8,678	0.0114127949%
Hamilton Twp Fire District 6	74600	Mercer	18,326	0.0241007316%
Hamilton Twp Fire District 7	66400	Mercer	30,390	0.0399674802%
Hamilton Twp Fire District 8	74300	Mercer	7,624	0.0100270549%
Hamilton Twp Fire District 9	74500	Mercer	26,252	0.0345252763%
Hightstown Borough	24100	Mercer	24,353	0.0320267860%
Hopewell Township (Mercer)	67200	Mercer	66,766	0.0878062692%
Hopewell Twp Fire District 1	77500	Mercer	14,774	0.0194301330%
Lawrence Township (Mercer)	22900	Mercer	139,567	0.1835488037%
Mercer County	71100	Mercer	655,864	0.8625480372%
Mercer County	71103	Mercer	116,931	0.1537796275%
Pennington Borough	69800	Mercer	5,995	0.0078838572%

**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, 2015

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
Princeton	86001	Mercer	\$ 147,611	0.1941278663%
Princeton Borough	20500	Mercer	—	0.0000000000%
Princeton Township	25200	Mercer	—	0.0000000000%
Robbinsville Township	73700	Mercer	77,479	0.1018948318%
Trenton City	33401	Mercer	496,601	0.6530955881%
Trenton City	33402	Mercer	493,247	0.6486851849%
West Windsor Township	49700	Mercer	139,434	0.1833738639%
Carteret Borough	21400	Middlesex	176,675	0.2323505000%
Cranbury Township	64700	Middlesex	37,050	0.0487256676%
Dunellen Borough	26100	Middlesex	34,043	0.0447709445%
East Brunswick Township	56700	Middlesex	222,347	0.2924152712%
Edison Township	31701	Middlesex	489,272	0.6434576575%
Edison Township	31702	Middlesex	334,258	0.4395930725%
Helmetta Borough	66900	Middlesex	6,545	0.0086074832%
Highland Park Borough	21900	Middlesex	66,577	0.0875568999%
Jamesburg Borough	53600	Middlesex	33,279	0.0437665782%
Metuchen Borough	22800	Middlesex	59,280	0.0779606744%
Middlesex Borough	36900	Middlesex	57,107	0.0751032006%
Middlesex County	71200	Middlesex	672,190	0.8840181508%
Middlesex County	71203	Middlesex	113,912	0.1498087883%
Middlesex County College	75700	Middlesex	20,312	0.0267128959%
Milltown Borough	58500	Middlesex	31,088	0.0408852377%
Monroe Township (Middlesex)	62600	Middlesex	124,092	0.1631973455%
Monroe Twp Fire District 2	68600	Middlesex	26,446	0.0347801816%
Monroe Twp Fire District 3	75100	Middlesex	39,747	0.0522731819%
New Brunswick City	33700	Middlesex	555,706	0.7308265771%
North Brunswick Township	59400	Middlesex	219,898	0.2891953693%
Old Bridge Township	47100	Middlesex	220,121	0.2894884120%
Old Bridge Twp Fire District 2	74800	Middlesex	6,690	0.0087986622%
Old Bridge Twp Fire District 4	85002	Middlesex	2,487	0.0032705877%
Perth Amboy City	24500	Middlesex	337,110	0.4433446833%
Piscataway Township	37700	Middlesex	233,139	0.3066079119%
Plainsboro Township	56200	Middlesex	78,988	0.1038801899%
Plainsboro Twp Fire District 1	75600	Middlesex	4,769	0.0062722454%
Sayreville Borough	40700	Middlesex	231,893	0.3049693579%
South Amboy City	27600	Middlesex	56,770	0.0746598228%
South Brunswick Township	50700	Middlesex	184,514	0.2426602635%
South Plainfield Borough	40600	Middlesex	126,269	0.1660599863%
South River Borough	39400	Middlesex	72,736	0.0956571560%
Spotswood Borough	51500	Middlesex	41,983	0.0552133277%
Woodbridge Township	32400	Middlesex	490,697	0.6453318021%
Woodbridge Twp Fire District 1	45800	Middlesex	57,134	0.0751382624%
Woodbridge Twp Fire District 2	78500	Middlesex	14,416	0.0189591979%
Woodbridge Twp Fire District 7	45900	Middlesex	13,752	0.0180856059%
Aberdeen Township	46400	Monmouth	88,151	0.1159303711%
Allenhurst Borough	43300	Monmouth	18,824	0.0247560794%
Allentown Borough	63100	Monmouth	6,454	0.0084882732%
Asbury Park City	33200	Monmouth	284,724	0.3744501248%
Atlantic Highlands	30500	Monmouth	31,563	0.0415094605%
Avon By The Sea	22300	Monmouth	25,771	0.0338924419%

**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, 2015

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
Belmar Borough	39300	Monmouth	\$ 43,339	0.0569963116%
Bradley Beach Borough	40900	Monmouth	45,672	0.0600644022%
Brielle Borough	50000	Monmouth	40,947	0.0538505930%
Brookdale Community College	62500	Monmouth	25,051	0.0329455277%
Colts Neck Township	62000	Monmouth	38,343	0.0504256104%
Deal Borough	27100	Monmouth	45,948	0.0604271994%
Eatontown Borough	30300	Monmouth	99,793	0.1312406831%
Englishtown Borough	44800	Monmouth	8,753	0.0115113370%
Fair Haven Borough	42100	Monmouth	31,685	0.0416697605%
Freehold Borough	22000	Monmouth	71,258	0.0937135030%
Freehold Township	56100	Monmouth	171,051	0.2249544321%
Hazlet Township	50500	Monmouth	72,281	0.0950588913%
Highlands Borough	41800	Monmouth	32,970	0.0433604766%
Holmdel Township	58400	Monmouth	100,823	0.1325955442%
Howell Township	56000	Monmouth	227,146	0.2987272533%
Howell Twp Fire District 1	85902	Monmouth	3,546	0.0046632172%
Howell Twp Fire District 3	67300	Monmouth	2,546	0.0033485848%
Keansburg Borough	26700	Monmouth	91,246	0.1200006135%
Keyport Borough	39000	Monmouth	34,978	0.0460006904%
Lake Como Borough	46300	Monmouth	23,961	0.0315119314%
Little Silver Borough	40100	Monmouth	36,431	0.0479121112%
Long Branch City	39900	Monmouth	257,354	0.3384540990%
Manalapan Township	51000	Monmouth	142,231	0.1870525215%
Manasquan Borough	26400	Monmouth	42,799	0.0562858492%
Marlboro Township	56300	Monmouth	176,556	0.2321942597%
Matawan Borough	28600	Monmouth	49,666	0.0653178875%
Middletown Township	37000	Monmouth	250,461	0.3293894593%
Millstone Township Fire Dist #1	78900	Monmouth	12,135	0.0159586474%
Monmouth Beach Borough	58000	Monmouth	23,385	0.0307548429%
Monmouth County/Hall of Records	71303	Monmouth	1,097,773	1.4437168992%
Neptune City Borough	30200	Monmouth	39,727	0.0522456245%
Neptune Fire District 1	85702	Monmouth	6,684	0.0087898045%
Neptune Township	20200	Monmouth	172,800	0.2272552232%
Ocean Grove Bd of Fire Comm	76500	Monmouth	2,626	0.0034534011%
Ocean Township (Monmouth)	28400	Monmouth	145,479	0.1913245230%
Oceanport Borough	41400	Monmouth	23,253	0.0305811333%
Red Bank Borough	23500	Monmouth	86,843	0.1142101293%
Rumson Borough	37600	Monmouth	42,393	0.0557521719%
Sea Bright Boro	25900	Monmouth	26,160	0.0344036058%
Sea Girt Borough	37800	Monmouth	24,852	0.0326836100%
Shrewsbury Borough	44700	Monmouth	37,414	0.0492044762%
Spring Lake Borough	35700	Monmouth	33,706	0.0443271976%
Spring Lake Heights Borough	57300	Monmouth	29,815	0.0392103917%
Tinton Falls Borough	50100	Monmouth	96,057	0.1263280967%
Union Beach Borough	73500	Monmouth	21,928	0.0288387472%
Upper Freehold Township	79600	Monmouth	5,290	0.0069574880%
Wall Township	51600	Monmouth	172,621	0.2270192636%
Wall Township Fire District 2	80002	Monmouth	2,197	0.0028899521%
Wall Township Fire District 3	85802	Monmouth	1,681	0.0022108607%
West Long Branch Borough	46600	Monmouth	48,665	0.0640005487%

**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, 2015

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Boonton Town	31500	Morris	\$ 47,821	0.0628905049%
Boonton Township	57200	Morris	25,818	0.0339543229%
Butler Borough	61300	Morris	35,119	0.0461854721%
Chatham Borough	38200	Morris	48,287	0.0635034095%
Chatham Township	46500	Morris	54,385	0.0715228389%
Chester Borough	64100	Morris	14,995	0.0197209613%
Chester Township	52900	Morris	31,998	0.0420816442%
Denville Township	30000	Morris	83,027	0.1091912503%
Dover Town	35500	Morris	92,794	0.1220361653%
East Hanover Township	31300	Morris	95,697	0.1258545781%
Florham Park Borough	30100	Morris	83,842	0.1102636488%
Hanover Township	29600	Morris	71,506	0.0940392700%
Hanover Twp Fire District 2	66500	Morris	6,205	0.0081609068%
Hanover Twp Fire District 3	66600	Morris	4,248	0.0055863878%
Harding Township	52400	Morris	25,374	0.0333704519%
Jefferson Township	51100	Morris	99,204	0.1304660022%
Kinnelon Borough	58300	Morris	39,714	0.0522288933%
Lincoln Park Borough	56800	Morris	60,727	0.0798634835%
Long Hill Township	57800	Morris	57,255	0.0752978243%
Madison Borough	30900	Morris	91,375	0.1201701403%
Mendham Borough	53400	Morris	28,025	0.0368570694%
Mendham Township	53300	Morris	30,531	0.0401521389%
Montville Township	39700	Morris	93,614	0.1231142229%
Morris County	71400	Morris	358,874	0.4719667856%
Morris County	71403	Morris	133,004	0.1749174539%
Morris County_Park Commission	71404	Morris	45,061	0.0592615489%
Morris Plains Borough	52500	Morris	38,105	0.0501130070%
Morris Township	51700	Morris	136,389	0.1793695622%
Morristown Town	32900	Morris	188,707	0.2481750514%
Mount Arlington Borough	68800	Morris	32,772	0.0430991740%
Mount Olive Township	47700	Morris	112,116	0.1474474695%
Mountain Lakes Borough	42700	Morris	31,853	0.0418914494%
Netcong Borough	69100	Morris	15,988	0.0210262438%
Parsippany Troy Hills Township	42600	Morris	231,515	0.3044725878%
Pequannock Township	46200	Morris	79,771	0.1049092839%
Randolph Township	45500	Morris	72,977	0.0959748035%
Riverdale Borough	72500	Morris	33,013	0.0434158373%
Rockaway Borough	39200	Morris	36,246	0.0476676629%
Rockaway Township	41700	Morris	146,668	0.1928876634%
Roxbury Township	46800	Morris	109,414	0.1438941730%
Washington Twp (Morris)	58100	Morris	69,877	0.0918970566%
Wharton Borough	42500	Morris	42,637	0.0560737561%
Barnegat Township	63300	Ocean	111,744	0.1469579578%
Bay Head Borough	55600	Ocean	19,454	0.0255842756%
Beach Haven Borough	62100	Ocean	25,310	0.0332865497%
Beachwood Borough	63400	Ocean	31,402	0.0412981056%
Berkeley Township Municipal Bld	53900	Ocean	151,257	0.1989234571%
Brick Township	55500	Ocean	349,834	0.4600781346%
Harvey Cedars Borough	66800	Ocean	14,662	0.0192821354%
Island Heights Borough	67400	Ocean	7,056	0.0092795622%

**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, 2015

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Jackson Bd Fire District 2	67500	Ocean	\$ 5,438	0.0071512505%
Jackson Township	49800	Ocean	214,821	0.2825183755%
Jackson Twp Fire District 3	75200	Ocean	20,999	0.0276167518%
Jackson Twp Fire District 4	75400	Ocean	5,661	0.0074444162%
Lacey Township	51800	Ocean	104,602	0.1375657057%
Lakehurst Borough	52700	Ocean	12,558	0.0165155761%
Lakewood Township	33800	Ocean	308,435	0.4056329675%
Lakewood Twp Fire District 1	75000	Ocean	14,022	0.0184413907%
Lavallette Borough	67900	Ocean	26,353	0.0346580190%
Little Egg Harbor Township	68200	Ocean	96,929	0.1274741864%
Long Beach Township	55000	Ocean	92,385	0.1214980592%
Manchester Township	54800	Ocean	157,784	0.2075073198%
Mantoloking Borough	47400	Ocean	20,474	0.0269260962%
Ocean County	71500	Ocean	598,537	0.7871557306%
Ocean County	71503	Ocean	147,504	0.1939868811%
Ocean Gate Borough	69400	Ocean	9,638	0.0126748961%
Ocean Township (Ocean)	61100	Ocean	46,847	0.0616095811%
Pine Beach Borough	69900	Ocean	6,489	0.0085341610%
Plumsted Fire District #1	85402	Ocean	12,222	0.0160740437%
Plumsted Township	72300	Ocean	14,917	0.0196178673%
Point Pleasant Beach Borough	46700	Ocean	58,873	0.0774251518%
Point Pleasant Borough	54200	Ocean	77,535	0.1019690151%
Seaside Heights Borough	54700	Ocean	54,533	0.0717175856%
Seaside Park Borough	55400	Ocean	32,242	0.0424019982%
Ship Bottom Borough	61600	Ocean	22,197	0.0291920716%
South Toms River Borough	72700	Ocean	15,738	0.0206980163%
Stafford Township	56400	Ocean	129,025	0.1696853747%
Surf City Borough	73100	Ocean	18,441	0.0242518048%
Toms River Township	48700	Ocean	403,322	0.5304214213%
Tuckerton Borough	73400	Ocean	12,739	0.0167533811%
Bloomington Borough	55700	Passaic	39,005	0.0512967420%
Clifton City	34800	Passaic	685,514	0.9015416609%
Haledon Borough	42000	Passaic	41,394	0.0544385238%
Hawthorne Borough	28200	Passaic	83,582	0.1099212736%
Little Falls Twp	41600	Passaic	54,244	0.0713383032%
North Haledon Borough	41900	Passaic	50,127	0.0659242718%
Passaic City	22501	Passaic	357,352	0.4699651883%
Passaic City	22502	Passaic	230,497	0.3031335968%
Passaic County	71600	Passaic	1,087,825	1.4306334410%
Passaic County	71603	Passaic	161,996	0.2130467124%
Paterson City	30701	Passaic	848,062	1.1153135987%
Paterson City	30702	Passaic	721,215	0.9484924641%
Pompton Lakes Borough	40300	Passaic	41,508	0.0545879977%
Prospect Park Borough	43800	Passaic	35,385	0.0465357209%
Ringwood Borough	44900	Passaic	55,564	0.0730734309%
Totowa Borough	40000	Passaic	73,649	0.0968584834%
Wanaque Borough	40400	Passaic	62,696	0.0824537497%
Wayne Township	29400	Passaic	376,721	0.4954373892%
West Milford Township	24200	Passaic	119,229	0.1568019532%
West Paterson Borough	43000	Passaic	61,901	0.0814075553%

**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, 2015

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
South Jersey Trans Authority	78600	Regional	\$ 36,498	0.0480001962%
Carneys Point Township	25700	Salem	32,236	0.0423944937%
Lower Alloways Creek Township	54900	Salem	20,651	0.0271584881%
Penns Grove Borough	28500	Salem	25,388	0.0333886594%
Pennsville Township	26800	Salem	41,446	0.0545069250%
Salem City	20400	Salem	30,654	0.0403136692%
Salem County	71700	Salem	230,502	0.3031406092%
Salem County	71703	Salem	45,247	0.0595051360%
Woodstown Borough	48500	Salem	15,758	0.0207243434%
Bedminster Township	42300	Somerset	36,802	0.0483990394%
Bernards Township	53000	Somerset	95,385	0.1254442937%
Bernardsville Boro	42200	Somerset	43,203	0.0568170659%
Bound Brook Borough	43400	Somerset	59,917	0.0787982205%
Branchburg Township	55800	Somerset	63,441	0.0834328961%
Bridgewater Twp	59700	Somerset	176,457	0.2320645927%
Far Hills Borough	65200	Somerset	15,145	0.0199174303%
Franklin Township (Somerset)	59600	Somerset	256,886	0.3378391030%
Green Brook Township	61900	Somerset	43,236	0.0568616006%
Hillsborough Township	51200	Somerset	140,150	0.1843157341%
Manville Borough	41000	Somerset	58,696	0.0771928829%
Montgomery Township	68700	Somerset	65,271	0.0858404719%
North Plainfield Borough	21300	Somerset	174,277	0.2291975230%
Peapack & Gladstone Borough	60400	Somerset	17,889	0.0235263334%
Raritan Borough	46100	Somerset	37,238	0.0489724533%
Somerset County Finance Office	71800	Somerset	291,363	0.3831812470%
Somerset County Finance Office	71803	Somerset	131,113	0.1724308968%
Somerville Borough	21600	Somerset	74,536	0.0980242570%
South Bound Brook Borough	48200	Somerset	27,252	0.0358401547%
Warren Township	51300	Somerset	74,095	0.0974446918%
Watchung Borough	29800	Somerset	69,356	0.0912120601%
NJ Transit Corporation	62300	Statewide	491,048	0.6457926493%
Waterfront Comm of NY Harbor	60600	Statewide	4,143	0.0054488471%
Andover Township	63200	Sussex	24,754	0.0325543120%
Byram Township	55900	Sussex	36,983	0.0486379516%
Franklin Borough	65400	Sussex	25,333	0.0333160754%
Hamburg Borough	66000	Sussex	8,780	0.0115475060%
Hardyston Township	66700	Sussex	41,240	0.0542366417%
Hopatcong Borough	47800	Sussex	60,171	0.0791324761%
Newton Town	23600	Sussex	58,032	0.0763202751%
Ogdensburg Borough	69500	Sussex	11,545	0.0151835974%
Sparta Township	47500	Sussex	84,475	0.1110961509%
Stanhope Borough	72900	Sussex	17,242	0.0226748857%
Sussex County	71903	Sussex	233,007	0.3064348175%
Vernon Township	54600	Sussex	73,304	0.0964042796%
Berkeley Heights Township	49300	Union	66,395	0.0873178647%
Clark Township	52600	Union	87,910	0.1156129697%
Cranford Township	25401	Union	108,264	0.1423813494%
Cranford Township	25402	Union	59,066	0.0776790729%
Elizabeth City	21001	Union	742,932	0.9770537927%
Elizabeth City	21002	Union	577,893	0.7600048700%

**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, 2015

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Fanwood Borough	31100	Union	\$ 42,455	0.0558337367%
Garwood Borough	29700	Union	32,505	0.0427489253%
Hillside Township	34301	Union	157,146	0.2066675593%
Hillside Township	34302	Union	116,581	0.1533190264%
Kenilworth Borough	31000	Union	62,388	0.0820481402%
Linden City	35900	Union	524,056	0.6892027045%
Mountainside Borough	39500	Union	57,786	0.0759956153%
New Providence Borough	50300	Union	56,272	0.0740055823%
Plainfield City	20600	Union	472,511	0.6214146220%
Rahway City	34100	Union	297,777	0.3916157587%
Roselle Borough	21800	Union	209,923	0.2760758652%
Roselle Park Borough	25000	Union	73,666	0.0968809968%
Scotch Plains Township	34500	Union	117,027	0.1539053578%
Springfield Township (Union)	26200	Union	145,076	0.1907942904%
Summit City	28100	Union	199,608	0.2625110149%
Union County	72000	Union	540,613	0.7109768099%
Union County	72001	Union	109,978	0.1446355145%
Union County	72003	Union	468,679	0.6163750751%
Union Township (Union)	32600	Union	599,711	0.7886989412%
Westfield Town	20800	Union	193,000	0.2538198755%
Winfield Township	74100	Union	13,815	0.0181682779%
Belvidere Town	63500	Warren	9,756	0.0128299061%
Blairstown Township	63600	Warren	7,345	0.0096601979%
Greenwich Township (Warren)	65900	Warren	17,411	0.0228982969%
Hackettstown Town	56900	Warren	37,639	0.0495007175%
Independence Twp	60500	Warren	15,599	0.0205152029%
Lopatcong Township	50900	Warren	29,393	0.0386550623%
Mansfield Township (Warren)	54100	Warren	22,415	0.0294790861%
Phillipsburg Town	38800	Warren	82,493	0.1084890305%
Pohatcong Township	51900	Warren	28,350	0.0372833469%
Warren Co Bd of Chosen Frhldr	72103	Warren	151,914	0.1997873302%
Washington Twp (Warren)	60700	Warren	59,736	0.0785605385%
Palisades Interstate Park Comm	91999	Special Location	—	0.0000000000%
Total			\$ <u>76,038,000</u>	<u>100.0000000000%</u>

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

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2015

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
Absecon City	56600	Atlantic	\$ 900,474	112,321
Atlantic City	30801	Atlantic	15,241,298	1,901,131
Atlantic City	30802	Atlantic	11,291,326	1,408,429
Atlantic County	70100	Atlantic	7,379,577	920,495
Atlantic County	70103	Atlantic	2,635,208	328,704
Brigantine City	50201	Atlantic	1,506,130	187,868
Brigantine City	50202	Atlantic	1,282,947	160,029
Buena Borough	58900	Atlantic	190,741	23,792
Egg Harbor City	59900	Atlantic	451,196	56,280
Egg Harbor Township	58200	Atlantic	3,444,123	429,605
Galloway Township	53800	Atlantic	2,046,568	255,280
Hamilton Township (Atlantic)	59100	Atlantic	1,852,496	231,072
Hammonton Town	36500	Atlantic	1,056,999	131,845
Linwood City	54400	Atlantic	744,339	92,845
Longport Borough	38700	Atlantic	560,969	69,973
Margate City	32800	Atlantic	2,802,803	349,609
Mullica Township	68900	Atlantic	428,456	53,444
Northfield City	45400	Atlantic	1,074,599	134,041
Pleasantville City	35100	Atlantic	3,647,281	454,946
Somers Point City	33500	Atlantic	1,167,118	145,581
Ventnor City	32100	Atlantic	3,587,451	447,483
Allendale Borough	52000	Bergen	701,634	87,519
Alpine Borough	46000	Bergen	679,872	84,804
Bergen County	70200	Bergen	29,486,634	3,678,031
Bergenfield Borough	29000	Bergen	2,768,828	345,371
Bogota Borough	28900	Bergen	728,837	90,912
Carlstadt Borough	21700	Bergen	1,398,281	174,415
Cliffside Park Borough	25300	Bergen	2,248,770	280,502
Closter Borough	38400	Bergen	969,927	120,984
Cresskill Borough	31200	Bergen	1,473,365	183,781
Demarest Borough	37500	Bergen	646,336	80,621
Dumont Borough	27800	Bergen	1,921,282	239,652
East Rutherford Borough	22100	Bergen	2,392,724	298,458
Edgewater Borough	44300	Bergen	1,655,634	206,516
Elmwood Park Borough	33100	Bergen	2,065,358	257,624
Emerson Borough	43500	Bergen	979,414	122,168
Englewood City	27201	Bergen	4,744,654	591,827
Englewood City	27202	Bergen	2,697,664	336,495
Englewood Cliffs Borough	44100	Bergen	1,496,318	186,644
Fair Lawn Borough	32300	Bergen	2,955,402	368,644
Fairview Borough	26600	Bergen	1,444,860	180,225
Fort Lee Borough	42900	Bergen	5,215,997	650,620
Franklin Lakes Borough	43900	Bergen	1,004,263	125,267
Garfield City	35800	Bergen	2,978,769	371,558
Glen Rock Borough	26900	Bergen	1,166,758	145,536
Hackensack City	28000	Bergen	10,892,086	1,358,630
Harrington Park Borough	44500	Bergen	623,008	77,711
Hasbrouck Heights Borough	30400	Bergen	1,582,466	197,390
Haworth Borough	41500	Bergen	527,816	65,837
Hillsdale Borough	28800	Bergen	880,415	109,819
Ho-Ho-Kus Borough	29900	Bergen	717,421	89,488
Leonia Borough	23100	Bergen	1,036,168	129,247
Little Ferry Borough	29500	Bergen	1,267,619	158,117
Lodi Borough	41100	Bergen	2,309,190	288,038

**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, 2015

<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>
Lyndhurst Township	24800	Bergen	\$ 2,510,339	313,129
Mahwah Township	30600	Bergen	2,900,853	361,839
Maywood Borough	37400	Bergen	1,322,335	164,942
Midland Park Borough	54000	Bergen	610,235	76,118
Montvale Borough	24300	Bergen	1,133,254	141,357
Moonachie Borough	48000	Bergen	942,614	117,577
New Milford Borough	27300	Bergen	1,686,825	210,407
North Arlington Borough	34000	Bergen	1,513,133	188,741
Northvale Borough	48400	Bergen	638,465	79,639
Norwood Borough	43700	Bergen	676,416	84,373
Oakland Borough	49600	Bergen	1,364,813	170,241
Old Tappan Borough	48900	Bergen	682,467	85,128
Oradell Borough	23200	Bergen	1,026,300	128,016
Palisades Park Borough	35000	Bergen	1,568,277	195,620
Paramus Borough	27400	Bergen	4,831,701	602,685
Park Ridge Borough	43200	Bergen	958,664	119,579
Ramsey Borough	36800	Bergen	1,421,472	177,308
Ridgefield Borough	27500	Bergen	1,450,916	180,981
Ridgefield Park Village	35200	Bergen	1,376,461	171,694
Ridgewood Village	32000	Bergen	4,446,203	554,599
River Edge Borough	20100	Bergen	986,785	123,087
River Vale Township	48300	Bergen	1,184,630	147,765
Rochelle Park Township	42800	Bergen	1,089,473	135,896
Rutherford Borough	31600	Bergen	1,796,667	224,108
Saddle Brook Township	24400	Bergen	1,474,281	183,895
Saddle River Borough	50400	Bergen	1,138,223	141,977
South Hackensack Township	50600	Bergen	617,166	76,983
Teaneck Township	21500	Bergen	8,394,376	1,047,077
Tenaflly Borough	31400	Bergen	1,901,878	237,232
Upper Saddle River Boro	48800	Bergen	995,970	124,233
Waldwick Borough	49001	Bergen	831,164	103,676
Wallington Borough	34600	Bergen	1,082,140	134,981
Washington Township (Bergen)	46900	Bergen	960,543	119,814
Westwood Borough	40200	Bergen	1,454,751	181,459
Woodcliff Lake Borough	47000	Bergen	916,410	114,309
Wood-Ridge Borough	33300	Bergen	1,327,923	165,639
Wyckoff Township	47200	Bergen	1,231,716	153,639
Beverly City_Municipal Bldg	36600	Burlington	157,625	19,661
Bordentown City	37900	Burlington	354,199	44,181
Bordentown Fire District #1	63800	Burlington	119,833	14,947
Bordentown Twp	52200	Burlington	827,096	103,168
Bordentown Twp Fire District 2	63700	Burlington	301,817	37,647
Burlington City	41300	Burlington	1,308,108	163,167
Burlington County/Payroll Dept	70300	Burlington	6,869,280	856,843
Burlington County/Payroll Dept	70303	Burlington	1,435,564	179,066
Burlington Township	54500	Burlington	1,741,290	217,201
Chesterfield Township	76000	Burlington	213,511	26,632
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	56,141	7,003
Cinnaminson Township	29200	Burlington	1,023,831	127,708
Cinnaminson Twp Fire Dist #1	64200	Burlington	464,138	57,894
Delanco Township	45300	Burlington	352,984	44,030
Delran Township	61700	Burlington	1,324,570	165,221
Eastampton Township	59000	Burlington	546,904	68,218
Edgewater Park Township	61800	Burlington	299,539	37,363
Evesham Township	55200	Burlington	4,367,736	544,812

**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, 2015

<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>
Florence Township	36300	Burlington	\$ 909,698	113,472
Florence Twp. Fire Dist. #1	77600	Burlington	118,529	14,785
Lumberton Township	61400	Burlington	576,805	71,948
Mansfield Township (Burlington)	68300	Burlington	428,810	53,488
Maple Shade Township	29300	Burlington	1,448,902	180,730
Medford Lakes Borough	62900	Burlington	199,323	24,863
Medford Township	49500	Burlington	1,474,326	183,901
Moorestown Township	39600	Burlington	1,530,845	190,951
Mount Holly Township	39800	Burlington	814,630	101,613
Mount Laurel Fire District #1	75300	Burlington	1,618,101	201,835
Mount Laurel Township	49900	Burlington	2,599,402	324,238
New Hanover Township	69200	Burlington	—	—
North Hanover Township	69300	Burlington	222,002	27,692
Palmyra Borough	38300	Burlington	532,641	66,439
Pemberton Borough	69700	Burlington	104,433	13,026
Pemberton Township	62800	Burlington	1,890,688	235,836
Riverside Township	25100	Burlington	565,397	70,525
Riverton Borough	37100	Burlington	171,437	21,384
Springfield Township (Burl)	72800	Burlington	229,983	28,687
Westampton Township	62200	Burlington	1,050,465	131,030
Willingboro Township	49100	Burlington	3,496,532	436,142
Audubon Borough	23400	Camden	599,846	74,822
Barrington Borough	48100	Camden	553,427	69,032
Bellmawr Borough	37300	Camden	778,315	97,084
Berlin Borough	52800	Camden	558,547	69,671
Berlin Township	52300	Camden	637,178	79,479
Brooklawn Borough	47300	Camden	200,078	24,957
Camden City	21201	Camden	—	—
Camden City	21202	Camden	7,694,742	959,808
Camden Co Bd of Chosen Frhldrs	70401	Camden	14,557,386	1,815,823
Camden Co Bd of Chosen Frhldrs	70403	Camden	3,566,025	444,810
Camden Co Bd. of Ch Freeholders	70402	Camden	33,630	4,195
Camden County Regional Police	70404	Camden	7,656,541	955,043
Cherry Hill Fire Dist 13	75800	Camden	4,008,057	499,947
Cherry Hill Township	33000	Camden	5,691,621	709,947
Chesilhurst Borough	59800	Camden	205,593	25,645
Clementon Borough	64400	Camden	335,968	41,907
Collingswood Borough	25801	Camden	744,306	92,841
Collingswood Borough	25802	Camden	513,822	64,092
Gibbsboro Borough	65600	Camden	90,319	11,266
Gloucester City	32200	Camden	2,005,450	250,151
Gloucester Township	48600	Camden	5,049,667	629,873
Gloucester Twp Fire District 2	75900	Camden	159,992	19,957
Gloucester Twp Fire District 4	65700	Camden	74,392	9,279
Gloucester Twp Fire District 5	77000	Camden	184,757	23,046
Gloucester Twp Fire District 6	76100	Camden	105,777	13,194
Haddon Heights Borough	40500	Camden	551,873	68,838
Haddon Township	22200	Camden	966,186	120,518
Haddon Twp Fire District 1	85102	Camden	26,754	3,337
Haddonfield Borough	38600	Camden	775,724	96,760
Laurel Springs Borough	67800	Camden	166,802	20,806
Lawnside Borough	68000	Camden	134,742	16,807
Lindenwold Borough	55300	Camden	1,482,395	184,907
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—
Magnolia Borough	60800	Camden	395,108	49,284

**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, 2015

<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>
Merchantville Borough	38900	Camden	\$ 569,732	71,066
Mount Ephraim Borough	37200	Camden	474,401	59,175
Oaklyn Borough	33600	Camden	380,197	47,424
Pennsauken Township	20900	Camden	3,943,032	491,836
Pine Hill Borough	55100	Camden	727,847	90,788
Pine Hill Fire District 1	77200	Camden	31,155	3,886
Pine Valley Borough	70000	Camden	35,256	4,398
Runnemede Borough	38500	Camden	579,763	72,317
Somerdale Borough	61000	Camden	477,749	59,592
Stratford Borough	61500	Camden	560,437	69,906
Voorhees Fire District	76300	Camden	838,659	104,611
Voorhees Township	53100	Camden	1,922,893	239,853
Waterford Township	53200	Camden	807,637	100,741
Winslow Township	53500	Camden	3,097,515	386,370
Winslow Twp Fire District 1	79902	Camden	449,975	56,128
Woodlynne Borough	51400	Camden	91,277	11,385
Avalon Borough	57400	Cape May	628,042	78,339
Cape May City	44400	Cape May	1,317,914	164,391
Cape May County	70500	Cape May	4,324,380	539,404
Lower Township	57600	Cape May	1,622,869	202,429
Middle Township	57900	Cape May	1,781,897	222,266
North Wildwood City	26000	Cape May	1,156,812	144,296
Ocean City	20700	Cape May	5,343,521	666,527
Sea Isle City	57700	Cape May	879,635	109,722
Stone Harbor Borough	57500	Cape May	541,152	67,501
West Wildwood Borough	59200	Cape May	75,267	9,388
Wildwood City	34900	Cape May	1,893,227	236,153
Wildwood Crest Borough	53700	Cape May	637,555	79,526
Bridgeton City	36200	Cumberland	2,941,160	366,867
Cumberland County	70600	Cumberland	4,437,101	553,464
Cumberland County	70603	Cumberland	1,300,411	162,207
Millville City	22600	Cumberland	2,901,343	361,901
Vineland City	26500	Cumberland	6,134,319	765,167
Belleville Township	35400	Essex	7,210,066	899,351
Bloomfield Township	32700	Essex	8,480,790	1,057,856
Caldwell Borough	40800	Essex	903,933	112,753
Cedar Grove Township	28700	Essex	1,538,432	191,897
East Orange City	23800	Essex	14,699,761	1,833,583
Essex County	70700	Essex	36,806,201	4,591,041
Essex County College	62700	Essex	145,360	18,132
Essex Fells Borough	27900	Essex	614,478	76,647
Fairfield Township (Essex)	36700	Essex	1,557,318	194,253
Glen Ridge Borough	25500	Essex	903,009	112,637
Irvington Township	29100	Essex	11,607,205	1,447,831
Livingston Township	36000	Essex	3,461,626	431,788
Maplewood Township	23900	Essex	4,359,936	543,839
Millburn Township	26300	Essex	4,887,535	609,649
Montclair Township	28300	Essex	8,387,042	1,046,162
Newark City	21101	Essex	46,424,818	5,790,819
Newark City	21102	Essex	27,175,625	3,389,766
North Caldwell Borough	38000	Essex	698,471	87,124
Nutley Township	32500	Essex	4,365,717	544,560
Orange City	24900	Essex	6,609,709	824,466
Roseland Borough	43600	Essex	1,119,940	139,696
South Orange Village	35600	Essex	3,896,064	485,978

**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, 2015

<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>
Verona Township	34200	Essex	\$ 1,347,482	168,079
West Caldwell Township	36100	Essex	1,348,124	168,159
West Orange Township	24700	Essex	7,557,447	942,682
Clayton Borough	64300	Gloucester	549,298	68,517
Deptford Township	63000	Gloucester	2,341,903	292,119
Deptford Twp Fire District	64900	Gloucester	481,758	60,092
East Greenwich Township	59300	Gloucester	620,586	77,409
Elk Township	60900	Gloucester	355,692	44,367
Franklin Township (Gloucester)	56500	Gloucester	801,019	99,916
Glassboro Borough	45201	Gloucester	1,771,494	220,968
Glassboro Borough	45202	Gloucester	119,066	14,852
Gloucester County	70800	Gloucester	4,599,799	573,758
Gloucester County	70803	Gloucester	1,436,773	179,217
Greenwich Township (Gloucester)	45000	Gloucester	690,990	86,191
Harrison Township (Gloucester)	60000	Gloucester	576,943	71,965
Logan Township	57000	Gloucester	773,916	96,535
Mantua Township	68400	Gloucester	1,010,957	126,102
Monroe Township (Gloucester)	45100	Gloucester	2,514,063	313,593
Newfield Borough	74700	Gloucester	160,233	19,987
Paulsboro Borough	39100	Gloucester	615,195	76,737
Pitman Borough	41200	Gloucester	510,408	63,666
South Harrison Township	72600	Gloucester	134,456	16,771
Washington Twp (Gloucester)	49400	Gloucester	3,044,817	379,797
Washington Twp Bd Of Fire Comm	78700	Gloucester	665,875	83,058
Wenonah Borough	73900	Gloucester	157,568	19,654
West Deptford Township	47900	Gloucester	1,563,301	194,999
Westville Borough	22700	Gloucester	396,091	49,407
Woodbury City	24000	Gloucester	1,213,878	151,414
Woodbury Heights Borough	60100	Gloucester	252,077	31,443
Woolwich Township	74200	Gloucester	609,265	75,997
Bayonne City	20300	Hudson	17,312,408	2,159,472
East Newark Borough	34700	Hudson	235,724	29,403
Guttenberg Town	25600	Hudson	823,252	102,689
Harrison Town (Hudson)	31800	Hudson	3,094,471	385,990
Hoboken City	23301	Hudson	5,954,730	742,766
Hoboken City	23302	Hudson	5,138,911	641,005
Hudson County	70900	Hudson	19,740,811	2,462,381
Hudson County	70903	Hudson	3,091,622	385,635
Jersey City	38101	Hudson	37,114,563	4,629,505
Jersey City Fire Dept.	38102	Hudson	27,443,238	3,423,147
Kearny Town	31900	Hudson	9,716,130	1,211,947
North Bergen Township	23701	Hudson	4,619,681	576,238
North Hudson Reg Fire & Rescue	79000	Hudson	12,328,629	1,537,818
Secaucus Town	24600	Hudson	2,904,255	362,264
Union City	22400	Hudson	7,226,680	901,424
Weehawken Township	27700	Hudson	2,193,206	273,571
West New York Town	23000	Hudson	4,835,518	603,161
Clinton Town	64500	Hunterdon	382,488	47,710
Clinton Township	64600	Hunterdon	1,010,088	125,994
Delaware Township	64800	Hunterdon	251,421	31,361
Flemington Borough	65300	Hunterdon	492,777	61,467
Franklin Township (Hunterdon)	75500	Hunterdon	193,321	24,114
Frenchtown Borough	65500	Hunterdon	64,783	8,081
High Bridge Borough	67000	Hunterdon	299,584	37,369
Holland Township	67100	Hunterdon	191,003	23,825

**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, 2015

<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>
Hunterdon County	71000	Hunterdon	\$ 827,937	103,273
Hunterdon County	71003	Hunterdon	557,244	69,508
Lambertville City	67700	Hunterdon	283,239	35,330
Lebanon Township	54300	Hunterdon	386,668	48,231
Raritan Township	61200	Hunterdon	1,381,777	172,357
Readington Township	72400	Hunterdon	958,985	119,620
Tewksbury Township	73300	Hunterdon	291,256	36,330
West Amwell Township	74000	Hunterdon	218,956	27,312
East Windsor Township	50800	Mercer	2,023,697	252,427
Ewing Township	43100	Mercer	3,678,959	458,897
Hamilton Township (Mercer)	33900	Mercer	8,318,040	1,037,555
Hamilton Twp Fire District 2	74400	Mercer	676,961	84,441
Hamilton Twp Fire District 3	66100	Mercer	629,785	78,557
Hamilton Twp Fire District 4	66200	Mercer	405,111	50,532
Hamilton Twp Fire District 5	66300	Mercer	166,709	20,795
Hamilton Twp Fire District 6	74600	Mercer	352,044	43,912
Hamilton Twp Fire District 7	66400	Mercer	583,813	72,822
Hamilton Twp Fire District 8	74300	Mercer	146,467	18,270
Hamilton Twp Fire District 9	74500	Mercer	504,318	62,906
Hightstown Borough	24100	Mercer	467,822	58,354
Hopewell Township (Mercer)	67200	Mercer	1,282,604	159,986
Hopewell Twp Fire District 1	77500	Mercer	283,820	35,402
Lawrence Township (Mercer)	22900	Mercer	2,681,135	334,433
Mercer County	71100	Mercer	12,599,415	1,571,595
Mercer County	71103	Mercer	2,246,290	280,192
Pennington Borough	69800	Mercer	115,161	14,365
Princeton	86001	Mercer	2,835,665	353,708
Princeton Borough	20500	Mercer	—	—
Princeton Township	25200	Mercer	—	—
Robbinsville Township	73700	Mercer	1,488,399	185,656
Trenton City	33401	Mercer	9,539,901	1,189,965
Trenton City	33402	Mercer	9,475,477	1,181,929
West Windsor Township	49700	Mercer	2,678,579	334,114
Carteret Borough	21400	Middlesex	3,393,991	423,351
Cranbury Township	64700	Middlesex	711,746	88,780
Dunellen Borough	26100	Middlesex	653,978	81,574
East Brunswick Township	56700	Middlesex	4,271,370	532,792
Edison Township	31701	Middlesex	9,399,117	1,172,404
Edison Township	31702	Middlesex	6,421,226	800,955
Helmetta Borough	66900	Middlesex	125,731	15,683
Highland Park Borough	21900	Middlesex	1,278,962	159,532
Jamesburg Borough	53600	Middlesex	639,307	79,744
Metuchen Borough	22800	Middlesex	1,138,787	142,047
Middlesex Borough	36900	Middlesex	1,097,048	136,841
Middlesex County	71200	Middlesex	12,913,034	1,610,714
Middlesex County	71203	Middlesex	2,188,288	272,957
Middlesex County College	75700	Middlesex	390,201	48,672
Milltown Borough	58500	Middlesex	597,219	74,494
Monroe Township (Middlesex)	62600	Middlesex	2,383,857	297,352
Monroe Twp Fire District 2	68600	Middlesex	508,041	63,371
Monroe Twp Fire District 3	75100	Middlesex	763,565	95,244
New Brunswick City	33700	Middlesex	10,675,333	1,331,593
North Brunswick Township	59400	Middlesex	4,224,336	526,925
Old Bridge Township	47100	Middlesex	4,228,616	527,459
Old Bridge Twp Fire District 2	74800	Middlesex	128,524	16,031

**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, 2015

<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>
Old Bridge Twp Fire District 4	85002	Middlesex	\$ 47,774	5,959
Perth Amboy City	24500	Middlesex	6,476,026	807,791
Piscataway Township	37700	Middlesex	4,478,684	558,651
Plainsboro Township	56200	Middlesex	1,517,399	189,274
Plainsboro Twp Fire District 1	75600	Middlesex	91,620	11,428
Sayreville Borough	40700	Middlesex	4,454,750	555,666
South Amboy City	27600	Middlesex	1,090,571	136,033
South Brunswick Township	50700	Middlesex	3,544,588	442,136
South Plainfield Borough	40600	Middlesex	2,425,672	302,567
South River Borough	39400	Middlesex	1,397,284	174,291
Spotswood Borough	51500	Middlesex	806,512	100,601
Woodbridge Township	32400	Middlesex	9,426,493	1,175,819
Woodbridge Twp Fire District 1	45800	Middlesex	1,097,560	136,905
Woodbridge Twp Fire District 2	78500	Middlesex	276,941	34,544
Woodbridge Twp Fire District 7	45900	Middlesex	264,180	32,953
Aberdeen Township	46400	Monmouth	1,693,419	211,229
Allenhurst Borough	43300	Monmouth	361,617	45,107
Allentown Borough	63100	Monmouth	123,990	15,466
Asbury Park City	33200	Monmouth	5,469,669	682,262
Atlantic Highlands	30500	Monmouth	606,337	75,632
Avon By The Sea	22300	Monmouth	495,074	61,753
Belmar Borough	39300	Monmouth	832,557	103,849
Bradley Beach Borough	40900	Monmouth	877,373	109,440
Brielle Borough	50000	Monmouth	786,607	98,118
Brookdale Community College	62500	Monmouth	481,242	60,028
Colts Neck Township	62000	Monmouth	736,577	91,877
Deal Borough	27100	Monmouth	882,672	110,101
Eatontown Borough	30300	Monmouth	1,917,059	239,125
Englishtown Borough	44800	Monmouth	168,148	20,974
Fair Haven Borough	42100	Monmouth	608,679	75,924
Freehold Borough	22000	Monmouth	1,368,892	170,750
Freehold Township	56100	Monmouth	3,285,955	409,875
Hazlet Township	50500	Monmouth	1,388,545	173,201
Highlands Borough	41800	Monmouth	633,375	79,004
Holmdel Township	58400	Monmouth	1,936,850	241,594
Howell Township	56000	Monmouth	4,363,570	544,292
Howell Twp Fire District 1	85902	Monmouth	68,117	8,497
Howell Twp Fire District 3	67300	Monmouth	48,913	6,101
Keansburg Borough	26700	Monmouth	1,752,873	218,646
Keyport Borough	39000	Monmouth	671,941	83,815
Lake Como Borough	46300	Monmouth	460,301	57,416
Little Silver Borough	40100	Monmouth	699,862	87,298
Long Branch City	39900	Monmouth	4,943,868	616,676
Manalapan Township	51000	Monmouth	2,732,314	340,817
Manasquan Borough	26400	Monmouth	822,179	102,555
Marlboro Township	56300	Monmouth	3,391,709	423,067
Matawan Borough	28600	Monmouth	954,112	119,012
Middletown Township	37000	Monmouth	4,811,459	600,160
Millstone Township Fire Dist #1	78900	Monmouth	233,111	29,077
Monmouth Beach Borough	58000	Monmouth	449,242	56,036
Monmouth County/Hall of Records	71303	Monmouth	21,088,668	2,630,506
Neptune City Borough	30200	Monmouth	763,163	95,193
Neptune Fire District 1	85702	Monmouth	128,394	16,015
Neptune Township	20200	Monmouth	3,319,563	414,068
Ocean Grove Bd of Fire Comm	76500	Monmouth	50,445	6,292

**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, 2015

<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>
Ocean Township (Monmouth)	28400	Monmouth	\$ 2,794,716	348,600
Oceanport Borough	41400	Monmouth	446,705	55,720
Red Bank Borough	23500	Monmouth	1,668,291	208,095
Rumson Borough	37600	Monmouth	814,383	101,583
Sea Bright Boro	25900	Monmouth	502,540	62,685
Sea Girt Borough	37800	Monmouth	477,416	59,551
Shrewsbury Borough	44700	Monmouth	718,740	89,652
Spring Lake Borough	35700	Monmouth	647,496	80,766
Spring Lake Heights Borough	57300	Monmouth	572,754	71,443
Tinton Falls Borough	50100	Monmouth	1,845,300	230,175
Union Beach Borough	73500	Monmouth	421,253	52,545
Upper Freehold Township	79600	Monmouth	101,629	12,677
Wall Township	51600	Monmouth	3,316,117	413,638
Wall Township Fire District 2	80002	Monmouth	42,214	5,266
Wall Township Fire District 3	85802	Monmouth	32,294	4,028
West Long Branch Borough	46600	Monmouth	934,869	116,611
Boonton Town	31500	Morris	918,654	114,589
Boonton Township	57200	Morris	495,978	61,866
Butler Borough	61300	Morris	674,641	84,152
Chatham Borough	38200	Morris	927,607	115,706
Chatham Township	46500	Morris	1,044,749	130,317
Chester Borough	64100	Morris	288,068	35,932
Chester Township	52900	Morris	614,695	76,674
Denville Township	30000	Morris	1,594,979	198,951
Dover Town	35500	Morris	1,782,607	222,354
East Hanover Township	31300	Morris	1,838,384	229,312
Florham Park Borough	30100	Morris	1,610,644	200,904
Hanover Township	29600	Morris	1,373,651	171,343
Hanover Twp Fire District 2	66500	Morris	119,208	14,869
Hanover Twp Fire District 3	66600	Morris	81,602	10,179
Harding Township	52400	Morris	487,449	60,802
Jefferson Township	51100	Morris	1,905,744	237,714
Kinnelon Borough	58300	Morris	762,918	95,163
Lincoln Park Borough	56800	Morris	1,166,582	145,514
Long Hill Township	57800	Morris	1,099,891	137,195
Madison Borough	30900	Morris	1,755,350	218,954
Mendham Borough	53400	Morris	538,379	67,155
Mendham Township	53300	Morris	586,510	73,159
Montville Township	39700	Morris	1,798,355	224,319
Morris County	71400	Morris	6,894,115	859,941
Morris County	71403	Morris	2,555,055	318,706
Morris County_Park Commission	71404	Morris	865,646	107,977
Morris Plains Borough	52500	Morris	732,011	91,308
Morris Township	51700	Morris	2,620,088	326,818
Morristown Town	32900	Morris	3,625,144	452,184
Mount Arlington Borough	68800	Morris	629,558	78,528
Mount Olive Township	47700	Morris	2,153,795	268,655
Mountain Lakes Borough	42700	Morris	611,917	76,328
Netcong Borough	69100	Morris	307,135	38,311
Parsippany Troy Hills Township	42600	Morris	4,447,493	554,760
Pequannock Township	46200	Morris	1,532,431	191,149
Randolph Township	45500	Morris	1,401,924	174,870
Riverdale Borough	72500	Morris	634,184	79,105
Rockaway Borough	39200	Morris	696,291	86,852
Rockaway Township	41700	Morris	2,817,549	351,449

**STATE OF NEW JERSEY DIVISION OF PENSIONS AND BENEFITS
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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2015

<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>
Roxbury Township	46800	Morris	\$ 2,101,892	262,181
Washington Twp (Morris)	58100	Morris	1,342,359	167,440
Wharton Borough	42500	Morris	819,081	102,168
Barnegat Township	63300	Ocean	2,146,645	267,763
Bay Head Borough	55600	Ocean	373,715	46,616
Beach Haven Borough	62100	Ocean	486,223	60,649
Beachwood Borough	63400	Ocean	603,250	75,247
Berkeley Township Municipal Bld	53900	Ocean	2,905,716	362,446
Brick Township	55500	Ocean	6,720,455	838,280
Harvey Cedars Borough	66800	Ocean	281,658	35,133
Island Heights Borough	67400	Ocean	135,548	16,908
Jackson Bd Fire District 2	67500	Ocean	104,460	13,030
Jackson Township	49800	Ocean	4,126,804	514,759
Jackson Twp Fire District 3	75200	Ocean	403,404	50,319
Jackson Twp Fire District 4	75400	Ocean	108,742	13,564
Lacey Township	51800	Ocean	2,009,450	250,650
Lakehurst Borough	52700	Ocean	241,246	30,092
Lakewood Township	33800	Ocean	5,925,164	739,078
Lakewood Twp Fire District 1	75000	Ocean	269,377	33,601
Lavallette Borough	67900	Ocean	506,257	63,148
Little Egg Harbor Township	68200	Ocean	1,862,041	232,263
Long Beach Township	55000	Ocean	1,774,747	221,374
Manchester Township	54800	Ocean	3,031,102	378,086
Mantoloking Borough	47400	Ocean	393,315	49,060
Ocean County	71500	Ocean	11,498,145	1,434,227
Ocean County	71503	Ocean	2,833,606	353,451
Ocean Gate Borough	69400	Ocean	185,145	23,094
Ocean Township (Ocean)	61100	Ocean	899,944	112,255
Pine Beach Borough	69900	Ocean	124,660	15,550
Plumsted Fire District #1	85402	Ocean	234,797	29,288
Plumsted Township	72300	Ocean	286,562	35,744
Point Pleasant Beach Borough	46700	Ocean	1,130,965	141,072
Point Pleasant Borough	54200	Ocean	1,489,482	185,791
Seaside Heights Borough	54700	Ocean	1,047,593	130,672
Seaside Park Borough	55400	Ocean	619,375	77,258
Ship Bottom Borough	61600	Ocean	426,415	53,189
South Toms River Borough	72700	Ocean	302,340	37,713
Stafford Township	56400	Ocean	2,478,629	309,173
Surf City Borough	73100	Ocean	354,251	44,188
Toms River Township	48700	Ocean	7,747,974	966,448
Tuckerton Borough	73400	Ocean	244,720	30,525
Bloomingtondale Borough	55700	Passaic	749,302	93,465
Clifton City	34800	Passaic	13,169,003	1,642,643
Haledon Borough	42000	Passaic	795,195	99,189
Hawthorne Borough	28200	Passaic	1,605,642	200,281
Little Falls Twp	41600	Passaic	1,042,053	129,981
North Haledon Borough	41900	Passaic	962,969	120,116
Passaic City	22501	Passaic	6,864,877	856,294
Passaic City	22502	Passaic	4,427,934	552,321
Passaic County	71600	Passaic	20,897,555	2,606,668
Passaic County	71603	Passaic	3,112,017	388,179
Paterson City	30701	Passaic	16,291,613	2,032,143
Paterson City	30702	Passaic	13,854,823	1,728,189
Pompton Lakes Borough	40300	Passaic	797,378	99,461
Prospect Park Borough	43800	Passaic	679,757	84,790

**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, 2015

<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>
Ringwood Borough	44900	Passaic	\$ 1,067,399	133,143
Totowa Borough	40000	Passaic	1,414,832	176,480
Wanaque Borough	40400	Passaic	1,204,419	150,234
Wayne Township	29400	Passaic	7,236,955	902,705
West Milford Township	24200	Passaic	2,290,438	285,699
West Paterson Borough	43000	Passaic	1,189,137	148,328
South Jersey Trans Authority	78600	Regional	701,149	87,458
Carneys Point Township	25700	Salem	619,265	77,244
Lower Alloways Creek Township	54900	Salem	396,710	49,484
Penns Grove Borough	28500	Salem	487,715	60,835
Pennsville Township	26800	Salem	796,194	99,314
Salem City	20400	Salem	588,870	73,453
Salem County	71700	Salem	4,428,037	552,334
Salem County	71703	Salem	869,204	108,421
Woodstown Borough	48500	Salem	302,725	37,761
Bedminster Township	42300	Somerset	706,975	88,185
Bernards Township	53000	Somerset	1,832,390	228,564
Bernardsville Boro	42200	Somerset	829,938	103,523
Bound Brook Borough	43400	Somerset	1,151,022	143,573
Branchburg Township	55800	Somerset	1,218,721	152,018
Bridgewater Twp	59700	Somerset	3,389,815	422,830
Far Hills Borough	65200	Somerset	290,938	36,290
Franklin Township (Somerset)	59600	Somerset	4,934,885	615,555
Green Brook Township	61900	Somerset	830,589	103,604
Hillsborough Township	51200	Somerset	2,692,338	335,830
Manville Borough	41000	Somerset	1,127,572	140,648
Montgomery Township	68700	Somerset	1,253,889	156,405
North Plainfield Borough	21300	Somerset	3,347,935	417,606
Peapack & Gladstone Borough	60400	Somerset	343,654	42,866
Raritan Borough	46100	Somerset	715,351	89,230
Somerset County Finance Office	71800	Somerset	5,597,207	698,171
Somerset County Finance Office	71803	Somerset	2,518,733	314,176
Somerville Borough	21600	Somerset	1,431,860	178,604
South Bound Brook Borough	48200	Somerset	523,524	65,302
Warren Township	51300	Somerset	1,423,395	177,548
Watchung Borough	29800	Somerset	1,332,353	166,192
NJ Transit Corporation	62300	Statewide	9,433,225	1,176,658
Waterfront Comm of NY Harbor	60600	Statewide	79,592	9,928
Andover Township	63200	Sussex	475,527	59,315
Byram Township	55900	Sussex	710,464	88,620
Franklin Borough	65400	Sussex	486,655	60,703
Hamburg Borough	66000	Sussex	168,677	21,040
Hardyston Township	66700	Sussex	792,246	98,821
Hopatcong Borough	47800	Sussex	1,155,904	144,182
Newton Town	23600	Sussex	1,114,826	139,058
Ogdensburg Borough	69500	Sussex	221,790	27,665
Sparta Township	47500	Sussex	1,622,804	202,421
Stanhope Borough	72900	Sussex	331,217	41,314
Sussex County	71903	Sussex	4,476,156	558,336
Vernon Township	54600	Sussex	1,408,197	175,652
Berkeley Heights Township	49300	Union	1,275,470	159,096
Clark Township	52600	Union	1,688,782	210,651
Cranford Township	25401	Union	2,079,793	259,424
Cranford Township	25402	Union	1,134,674	141,534
Elizabeth City	21001	Union	14,272,024	1,780,229

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for Year ended June 30, 2015

<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>
Elizabeth City	21002	Union	\$ 11,101,546	1,384,757
Fanwood Borough	31100	Union	815,575	101,731
Garwood Borough	29700	Union	624,442	77,890
Hillside Township	34301	Union	3,018,835	376,556
Hillside Township	34302	Union	2,239,562	279,353
Kenilworth Borough	31000	Union	1,198,494	149,495
Linden City	35900	Union	10,067,325	1,255,753
Mountainside Borough	39500	Union	1,110,083	138,467
New Providence Borough	50300	Union	1,081,015	134,841
Plainfield City	20600	Union	9,077,130	1,132,241
Rahway City	34100	Union	5,720,411	713,539
Roselle Borough	21800	Union	4,032,697	503,021
Roselle Park Borough	25000	Union	1,415,161	176,521
Scotch Plains Township	34500	Union	2,248,127	280,421
Springfield Township (Union)	26200	Union	2,786,971	347,634
Summit City	28100	Union	3,834,552	478,305
Union County	72000	Union	10,385,383	1,295,426
Union County	72001	Union	2,112,720	263,531
Union County	72003	Union	9,003,517	1,123,058
Union Township (Union)	32600	Union	11,520,686	1,437,039
Westfield Town	20800	Union	3,707,599	462,469
Winfield Township	74100	Union	265,388	33,103
Belvidere Town	63500	Warren	187,409	23,377
Blairstown Township	63600	Warren	141,108	17,601
Greenwich Township (Warren)	65900	Warren	334,480	41,722
Hackettstown Town	56900	Warren	723,067	90,192
Independence Twp	60500	Warren	299,670	37,379
Lopatcong Township	50900	Warren	564,642	70,431
Mansfield Township (Warren)	54100	Warren	430,607	53,712
Phillipsburg Town	38800	Warren	1,584,721	197,671
Pohatcong Township	51900	Warren	544,605	67,932
Warren Co Bd of Chosen Frhldrs	72103	Warren	2,918,334	364,020
Washington Twp (Warren)	60700	Warren	1,147,550	143,140
Palisades Interstate Park Comm	91999	Special Location	—	—
Total			\$ 1,460,720,421	182,203,735

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, 2015

(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.