



**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, 2016

(With Independent Auditors' Report Thereon)

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

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

## Independent Auditors' Report

The Treasurer  
State of New Jersey:

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, 2016, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer and nonemployer of the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2016, and the related notes.

### *Management's Responsibility for the Schedules*

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

### *Auditors' Responsibility*

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

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

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



*Opinions*

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the State of New Jersey Police and Firemen's Retirement System as of and for the year ended June 30, 2016 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, 2016, and our report thereon, dated March 14, 2017, expressed an unmodified opinion on those financial statements.

*Other Information*

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 38 through 60 have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and the schedule of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

*Restriction on Use*

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

*KPMG LLP*

Short Hills, New Jersey  
April 6, 2017

**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, 2016

<u>Employer/Nonemployer</u>	<u>Employer number</u>	<u>County</u>	<u>Employer/ nonemployer contributions</u>	<u>Allocation percentage</u>
State Group:				
Employer:				
State of New Jersey			\$ 81,357,241	96.0613816679%
Kean University	412		212,633	0.2510633291%
Montclair State University	414		378,775	0.4472330845%
New Jersey Institute of Technology	62400		421,688	0.4979019865%
Richard Stockton College of New Jersey	421		114,019	0.1346262796%
Rowan University	410		334,209	0.3946124268%
Rutgers Biomedical	497		451,777	0.5334291366%
Rutgers Biomedical	498		176,935	0.2089134336%
Rutgers, The State University of New Jersey	90011		883,469	1.0431432010%
The College of New Jersey	415		141,631	0.1672287479%
William Paterson University of NJ	413		220,597	0.2604667065%
Total State Group			<u>84,692,974</u>	<u>100.0000000000%</u>
Local Group:				
Nonemployer (State of New Jersey)			61,466,000	100.0000000000%
Employer:				
Absecon City	56600	Atlantic	461,446	0.0565954895%
Atlantic City	30801	Atlantic	7,564,976	0.9278301688%
Atlantic City	30802	Atlantic	5,841,523	0.7164518791%
Atlantic County	70100	Atlantic	4,549,368	0.5579714832%
Atlantic County	70103	Atlantic	1,623,265	0.1990904186%
Brigantine City	50201	Atlantic	792,827	0.0972387499%
Brigantine City	50202	Atlantic	740,935	0.0908742931%
Buena Borough	58900	Atlantic	115,666	0.0141862187%
Egg Harbor City	59900	Atlantic	269,638	0.0330705968%
Egg Harbor Township	58200	Atlantic	1,892,062	0.2320578684%
Galloway Township	53800	Atlantic	1,101,106	0.1350485931%
Hamilton Township (Atlantic)	59100	Atlantic	1,046,774	0.1283848749%
Hammonton Town	36500	Atlantic	606,278	0.0743588637%
Linwood City	54400	Atlantic	358,177	0.0439297397%
Longport Borough	38700	Atlantic	260,858	0.0319937462%
Margate City	32800	Atlantic	1,546,930	0.1897280736%
Mullica Township	68900	Atlantic	239,123	0.0293279891%
Northfield City	45400	Atlantic	568,790	0.0697610305%
Pleasantville City	35100	Atlantic	2,035,250	0.2496196090%
Somers Point City	33500	Atlantic	657,207	0.0806052103%
Ventnor City	32100	Atlantic	2,006,268	0.2460650208%
Allendale Borough	52000	Bergen	384,675	0.0471796699%
Alpine Borough	46000	Bergen	391,738	0.0480459336%
Bergen County	70200	Bergen	17,422,297	2.1368121678%
Bergenfield Borough	29000	Bergen	1,586,461	0.1945764768%
Bogota Borough	28900	Bergen	403,955	0.0495443258%
Carlstadt Borough	21700	Bergen	820,762	0.1006649254%
Cliffside Park Borough	25300	Bergen	1,126,515	0.1381649595%
Closter Borough	38400	Bergen	571,290	0.0700676509%
Cresskill Borough	31200	Bergen	858,356	0.1052757593%
Demarest Borough	37500	Bergen	382,696	0.0469369492%
Dumont Borough	27800	Bergen	1,063,771	0.1304695251%
East Rutherford Borough	22100	Bergen	1,324,944	0.1625019055%

**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, 2016

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
Edgewater Borough	44300	Bergen	\$ 927,615	0.1137702462%
Elmwood Park Borough	33100	Bergen	1,138,488	0.1396334256%
Emerson Borough	43500	Bergen	536,567	0.0658089398%
Englewood City	27201	Bergen	2,661,851	0.3264710506%
Englewood City	27202	Bergen	1,570,972	0.1926767799%
Englewood Cliffs Borough	44100	Bergen	845,998	0.1037600737%
Fair Lawn Borough	32300	Bergen	1,788,059	0.2193020948%
Fairview Borough	26600	Bergen	796,665	0.0977094734%
Fort Lee Borough	42900	Bergen	2,861,807	0.3509952803%
Franklin Lakes Borough	43900	Bergen	545,073	0.0668521848%
Garfield City	35800	Bergen	1,779,707	0.2182777376%
Glen Rock Borough	26900	Bergen	598,758	0.0734365497%
Hackensack City	28000	Bergen	6,359,152	0.7799381086%
Harrington Park Borough	44500	Bergen	299,840	0.0367748157%
Hasbrouck Heights Borough	30400	Bergen	843,073	0.1034013279%
Haworth Borough	41500	Bergen	304,885	0.0373935755%
Hillsdale Borough	28800	Bergen	485,567	0.0595538851%
Ho-Ho-Kus Borough	29900	Bergen	371,419	0.0455538462%
Leonia Borough	23100	Bergen	594,902	0.0729636185%
Little Ferry Borough	29500	Bergen	738,608	0.0905888909%
Lodi Borough	41100	Bergen	1,224,097	0.1501332094%
Lyndhurst Township	24800	Bergen	1,487,191	0.1824011968%
Mahwah Township	30600	Bergen	1,524,878	0.1870234370%
Maywood Borough	37400	Bergen	694,111	0.0851314170%
Midland Park Borough	54000	Bergen	307,976	0.0377726808%
Montvale Borough	24300	Bergen	646,651	0.0793105367%
Moonachie Borough	48000	Bergen	517,813	0.0635087967%
New Milford Borough	27300	Bergen	890,896	0.1092667295%
North Arlington Borough	34000	Bergen	852,898	0.1046063458%
Northvale Borough	48400	Bergen	374,484	0.0459297628%
Norwood Borough	43700	Bergen	423,103	0.0518927922%
Oakland Borough	49600	Bergen	785,245	0.0963088318%
Old Tappan Borough	48900	Bergen	399,197	0.0489607660%
Oradell Borough	23200	Bergen	553,338	0.0678658716%
Palisades Park Borough	35000	Bergen	884,785	0.1085172267%
Paramus Borough	27400	Bergen	2,758,009	0.3382646496%
Park Ridge Borough	43200	Bergen	476,159	0.0584000115%
Ramsey Borough	36800	Bergen	876,954	0.1075567692%
Ridgefield Borough	27500	Bergen	704,503	0.0864059764%
Ridgefield Park Village	35200	Bergen	802,616	0.0984393524%
Ridgewood Village	32000	Bergen	2,525,418	0.3097377981%
River Edge Borough	20100	Bergen	583,036	0.0715082758%
River Vale Township	48300	Bergen	674,990	0.0827862621%
Rochelle Park Township	42800	Bergen	584,197	0.0716506703%
Rutherford Borough	31600	Bergen	1,090,494	0.1337470512%
Saddle Brook Township	24400	Bergen	882,763	0.1082692322%
Saddle River Borough	50400	Bergen	630,577	0.0773390906%
South Hackensack Township	50600	Bergen	458,236	0.0562017890%
Teaneck Township	21500	Bergen	4,978,992	0.6106640639%
Tenafly Borough	31400	Bergen	1,023,033	0.1254730856%
Upper Saddle River Boro	48800	Bergen	573,135	0.0702939367%
Waldwick Borough	49001	Bergen	484,950	0.0594782112%

**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, 2016

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
Wallington Borough	34600	Bergen	\$ 616,587	0.0756232433%
Washington Township (Bergen)	46900	Bergen	579,953	0.0711301516%
Westwood Borough	40200	Bergen	724,338	0.0888387020%
Woodcliff Lake Borough	47000	Bergen	509,616	0.0625034500%
Wood-Ridge Borough	33300	Bergen	814,838	0.0999383579%
Wyckoff Township	47200	Bergen	673,344	0.0825843832%
Beverly City_Municipal Bldg	36600	Burlington	89,915	0.0110279067%
Bordentown City	37900	Burlington	188,048	0.0230637358%
Bordentown Fire District #1	63800	Burlington	68,754	0.0084325496%
Bordentown Twp	52200	Burlington	459,229	0.0563235786%
Bordentown Twp Fire District 2	63700	Burlington	171,516	0.0210361169%
Burlington City	41300	Burlington	736,270	0.0903021395%
Burlington County/Payroll Dept	70300	Burlington	3,703,958	0.4542835266%
Burlington County/Payroll Dept	70303	Burlington	770,671	0.0945213579%
Burlington Township	54500	Burlington	976,411	0.1197549844%
Chesterfield Township	76000	Burlington	143,653	0.0176187720%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	34,917	0.0042825048%
Cinnaminson Township	29200	Burlington	508,081	0.0623151851%
Cinnaminson Twp Fire Dist #1	64200	Burlington	245,826	0.0301500995%
Delanco Township	45300	Burlington	236,853	0.0290495778%
Delran Township	61700	Burlington	710,436	0.0871336477%
Eastampton Township	59000	Burlington	302,895	0.0371495057%
Edgewater Park Township	61800	Burlington	204,438	0.0250739386%
Evesham Township	55200	Burlington	2,568,498	0.3150214796%
Florence Township	36300	Burlington	526,780	0.0646085825%
Florence Twp. Fire Dist. #1	77600	Burlington	67,091	0.0082285858%
Lumberton Township	61400	Burlington	367,758	0.0451048314%
Mansfield Township (Burlington)	68300	Burlington	245,076	0.0300581134%
Maple Shade Township	29300	Burlington	733,426	0.0899533283%
Medford Lakes Borough	62900	Burlington	116,092	0.0142384668%
Medford Township	49500	Burlington	821,645	0.1007732237%
Moorestown Township	39600	Burlington	860,936	0.1055921915%
Mount Holly Township	39800	Burlington	416,313	0.0510600114%
Mount Laurel Fire District #1	75300	Burlington	878,868	0.1077915177%
Mount Laurel Township	49900	Burlington	1,543,697	0.1893315521%
New Hanover Township	69200	Burlington	16,452	0.0020178071%
North Hanover Township	69300	Burlington	88,062	0.0108006397%
Palmyra Borough	38300	Burlington	311,774	0.0382384984%
Pemberton Borough	69700	Burlington	82,487	0.0101168764%
Pemberton Township	62800	Burlington	1,049,597	0.1287311105%
Riverside Township	25100	Burlington	293,776	0.0360310774%
Riverton Borough	37100	Burlington	67,725	0.0083063447%
Springfield Township (Burl)	72800	Burlington	143,376	0.0175847985%
Westampton Township	62200	Burlington	603,170	0.0739776733%
Willingboro Township	49100	Burlington	1,802,883	0.2211202307%
Audubon Borough	23400	Camden	367,580	0.0450830001%
Barrington Borough	48100	Camden	302,466	0.0370968896%
Bellmawr Borough	37300	Camden	483,821	0.0593397415%
Berlin Borough	52800	Camden	320,997	0.0393696822%
Berlin Township	52300	Camden	361,123	0.0442910611%
Brooklawn Borough	47300	Camden	127,230	0.0156045217%
Camden City	21201	Camden	—	—%

**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, 2016

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
Camden City	21202	Camden	\$ 4,318,184	0.5296171977%
Camden Co Bd of Chosen Frhldrs	70401	Camden	7,644,424	0.9375743175%
Camden Co Bd of Chosen Frhldrs	70403	Camden	2,005,403	0.2459589302%
Camden Co Bd. of Ch Freeholders	70402	Camden	20,512	0.0025157585%
Camden County Regional Police	70404	Camden	5,485,199	0.6727494065%
Cherry Hill Fire Dist 13	75800	Camden	2,279,004	0.2795155815%
Cherry Hill Township	33000	Camden	3,278,472	0.4020984639%
Chesilhurst Borough	59800	Camden	98,388	0.0120671043%
Clementon Borough	64400	Camden	212,498	0.0260624826%
Collingswood Borough	25801	Camden	407,872	0.0500247386%
Collingswood Borough	25802	Camden	296,030	0.0363075263%
Gibbsboro Borough	65600	Camden	87,156	0.0106895205%
Gloucester City	32200	Camden	1,105,216	0.1355526769%
Gloucester Township	48600	Camden	2,993,035	0.3670901493%
Gloucester Twp Fire District 2	75900	Camden	88,965	0.0109113910%
Gloucester Twp Fire District 4	65700	Camden	54,992	0.0067446660%
Gloucester Twp Fire District 5	77000	Camden	85,766	0.0105190396%
Gloucester Twp Fire District 6	76100	Camden	58,499	0.0071747930%
Haddon Heights Borough	40500	Camden	338,758	0.0415480356%
Haddon Township	22200	Camden	602,935	0.0739488510%
Haddon Twp Fire District 1	85102	Camden	19,287	0.0023655145%
Haddonfield Borough	38600	Camden	461,129	0.0565566101%
Laurel Springs Borough	67800	Camden	122,929	0.0150770121%
Lawnside Borough	68000	Camden	86,437	0.0106013365%
Lindenwold Borough	55300	Camden	857,148	0.1051276003%
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—%
Magnolia Borough	60800	Camden	225,383	0.0276428037%
Merchantville Borough	38900	Camden	319,594	0.0391976068%
Mount Ephraim Borough	37200	Camden	247,134	0.0303105232%
Oaklyn Borough	33600	Camden	233,763	0.0286705951%
Pennsauken Township	20900	Camden	2,257,480	0.2768757032%
Pine Hill Borough	55100	Camden	417,629	0.0512214164%
Pine Hill Fire District 1	77200	Camden	17,926	0.0021985904%
Pine Valley Borough	70000	Camden	9,204	0.0011288534%
Runnemede Borough	38500	Camden	309,036	0.0379026879%
Somerdale Borough	61000	Camden	295,222	0.0362084266%
Stratford Borough	61500	Camden	293,499	0.0359971039%
Voorhees Fire District	76300	Camden	417,384	0.0511913676%
Voorhees Township	53100	Camden	1,028,395	0.1261307249%
Waterford Township	53200	Camden	411,823	0.0505093213%
Winslow Township	53500	Camden	1,812,672	0.2223208332%
Winslow Twp Fire District 1	79902	Camden	205,183	0.0251653115%
Woodlynne Borough	51400	Camden	63,595	0.0077998079%
Avalon Borough	57400	Cape May	375,791	0.0460900639%
Cape May City	44400	Cape May	762,405	0.0935075484%
Cape May County	70500	Cape May	2,514,980	0.3084575969%
Lower Township	57600	Cape May	898,199	0.1101624288%
Middle Township	57900	Cape May	1,017,751	0.1248252581%
North Wildwood City	26000	Cape May	743,344	0.0911697524%
Ocean City	20700	Cape May	3,003,432	0.3683653219%
Sea Isle City	57700	Cape May	504,496	0.0618754916%
Stone Harbor Borough	57500	Cape May	319,322	0.0391642465%



**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, 2016

<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
West Wildwood Borough	59200	Cape May	\$ 35,044	0.0042980811%
Wildwood City	34900	Cape May	1,095,794	0.1343970862%
Wildwood Crest Borough	53700	Cape May	350,490	0.0429869435%
Bridgeton City	36200	Cumberland	1,611,674	0.1976688042%
Cumberland County	70600	Cumberland	2,691,096	0.3300578952%
Cumberland County	70603	Cumberland	700,895	0.0859634619%
Millville City	22600	Cumberland	1,515,928	0.1859257362%
Vineland City	26500	Cumberland	3,358,373	0.4118981722%
Belleville Township	35400	Essex	4,240,027	0.5200313877%
Bloomfield Township	32700	Essex	4,920,039	0.6034335886%
Caldwell Borough	40800	Essex	531,583	0.0651976615%
Cedar Grove Township	28700	Essex	858,436	0.1052855711%
East Orange City	23800	Essex	8,100,102	0.9934623726%
Essex County	70700	Essex	21,270,807	2.6088247271%
Essex County College	62700	Essex	113,064	0.0138670883%
Essex Fells Borough	27900	Essex	329,792	0.0404483725%
Fairfield Township (Essex)	36700	Essex	851,332	0.1044142788%
Glen Ridge Borough	25500	Essex	488,108	0.0598655340%
Irvington Township	29100	Essex	6,400,653	0.7850281287%
Livingston Township	36000	Essex	1,826,548	0.2240226987%
Maplewood Township	23900	Essex	2,531,932	0.3105367281%
Millburn Township	26300	Essex	2,692,428	0.3302212625%
Montclair Township	28300	Essex	4,749,755	0.5825485743%
Newark City	21101	Essex	24,425,038	2.9956852650%
Newark City	21102	Essex	15,001,332	1.8398853349%
North Caldwell Borough	38000	Essex	409,070	0.0501716710%
Nutley Township	32500	Essex	2,461,078	0.3018466174%
Orange City	24900	Essex	3,629,221	0.4451171733%
Roseland Borough	43600	Essex	657,018	0.0805820298%
South Orange Village	35600	Essex	2,072,959	0.2542445473%
Verona Township	34200	Essex	719,342	0.0882259520%
West Caldwell Township	36100	Essex	753,274	0.0923876484%
West Orange Township	24700	Essex	4,376,544	0.5367749426%
Clayton Borough	64300	Gloucester	304,415	0.0373359309%
Deptford Township	63000	Gloucester	1,259,615	0.1544894257%
Deptford Twp Fire District	64900	Gloucester	257,194	0.0315443634%
East Greenwich Township	59300	Gloucester	356,405	0.0437124072%
Elk Township	60900	Gloucester	214,977	0.0263665273%
Franklin Township (Gloucester)	56500	Gloucester	412,656	0.0506114872%
Glassboro Borough	45201	Gloucester	1,018,726	0.1249448401%
Glassboro Borough	45202	Gloucester	67,067	0.0082256422%
Gloucester County	70800	Gloucester	2,557,038	0.3136159320%
Gloucester County	70803	Gloucester	748,063	0.0917485289%
Greenwich Township (Gloucester)	45000	Gloucester	399,947	0.0490527521%
Harrison Township (Gloucester)	60000	Gloucester	332,166	0.0407395391%
Logan Township	57000	Gloucester	448,073	0.0549553161%
Mantua Township	68400	Gloucester	587,456	0.0720503805%
Monroe Township (Gloucester)	45100	Gloucester	1,480,583	0.1815907380%
Newfield Borough	74700	Gloucester	93,543	0.0114728741%
Paulsboro Borough	39100	Gloucester	352,701	0.0432581185%
Pitman Borough	41200	Gloucester	290,953	0.0356848417%
South Harrison Township	72600	Gloucester	74,733	0.0091658628%

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

As of and for the year ended June 30, 2016

Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Washington Twp (Gloucester)	49400	Gloucester	\$ 1,739,402	0.2133344047%
Washington Twp Bd of Fire Comm	78700	Gloucester	378,811	0.0464604612%
Wenonah Borough	73900	Gloucester	93,137	0.0114230790%
West Deptford Township	47900	Gloucester	890,952	0.1092735978%
Westville Borough	22700	Gloucester	240,987	0.0295566052%
Woodbury City	24000	Gloucester	678,013	0.0831570274%
Woodbury Heights Borough	60100	Gloucester	141,324	0.0173331245%
Woolwich Township	74200	Gloucester	375,033	0.0459970966%
Bayonne City	20300	Hudson	9,683,809	1.1877010765%
East Newark Borough	34700	Hudson	111,382	0.0136607941%
Guttenberg Town	25600	Hudson	483,285	0.0592740021%
Harrison Town (Hudson)	31800	Hudson	1,735,838	0.2128972867%
Hoboken City	23301	Hudson	3,283,062	0.4026614188%
Hoboken City	23302	Hudson	3,009,410	0.3690985124%
Hudson County	70900	Hudson	10,505,216	1.2884451100%
Hudson County	70903	Hudson	1,831,273	0.2246022111%
Jersey City	38101	Hudson	20,933,860	2.5674988072%
Jersey City Fire Dept.	38102	Hudson	15,679,245	1.9230300974%
Kearny Town	31900	Hudson	4,653,925	0.5707952039%
Lambertville City Fire District 1	86102	Hudson	9,817	0.0012040367%
North Bergen Township	23701	Hudson	2,550,512	0.3128155303%
North Hudson Reg Fire & Rescue	79000	Hudson	7,118,372	0.8730550228%
Secaucus Town	24600	Hudson	1,588,348	0.1948079139%
Union City	22400	Hudson	4,193,079	0.5142733032%
Weehawken Township	27700	Hudson	1,214,376	0.1489409469%
West New York Town	23000	Hudson	2,659,779	0.3262169237%
Clinton Town	64500	Hunterdon	216,394	0.0265403197%
Clinton Township	64600	Hunterdon	548,073	0.0672201292%
Delaware Township	64800	Hunterdon	141,863	0.0173992318%
Flemington Borough	65300	Hunterdon	271,061	0.0332451251%
Franklin Township (Hunterdon)	75500	Hunterdon	107,393	0.0131715508%
Frenchtown Borough	65500	Hunterdon	36,227	0.0044431738%
High Bridge Borough	67000	Hunterdon	170,132	0.0208663719%
Holland Township	67100	Hunterdon	109,391	0.0134166017%
Hunterdon County	71000	Hunterdon	384,024	0.0470998259%
Hunterdon County	71003	Hunterdon	396,076	0.0485779812%
Lambertville City	67700	Hunterdon	158,140	0.0193955755%
Lebanon Township	54300	Hunterdon	212,723	0.0260900784%
Raritan Township	61200	Hunterdon	788,309	0.0966846256%
Readington Township	72400	Hunterdon	562,780	0.0690239153%
Tewksbury Township	73300	Hunterdon	178,759	0.0219244573%
West Amwell Township	74000	Hunterdon	124,546	0.0152753341%
East Windsor Township	50800	Mercer	1,091,974	0.1339285704%
Ewing Township	43100	Mercer	1,951,469	0.2393440259%
Hamilton Township (Mercer)	33900	Mercer	4,644,495	0.5696386320%
Hamilton Twp Fire District 2	74400	Mercer	338,325	0.0414949290%
Hamilton Twp Fire District 3	66100	Mercer	378,395	0.0464094396%
Hamilton Twp Fire District 4	66200	Mercer	238,520	0.0292540322%
Hamilton Twp Fire District 5	66300	Mercer	118,974	0.0145919388%
Hamilton Twp Fire District 6	74600	Mercer	228,845	0.0280674116%
Hamilton Twp Fire District 7	66400	Mercer	333,693	0.0409268228%
Hamilton Twp Fire District 8	74300	Mercer	78,188	0.0095896121%

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

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<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
Hamilton Twp Fire District 9	74500	Mercer	\$ 290,482	0.0356270744%
Hightstown Borough	24100	Mercer	227,335	0.0278822129%
Hopewell Township (Mercer)	67200	Mercer	758,658	0.0930479859%
Hopewell Twp Fire District 1	77500	Mercer	179,032	0.0219579402%
Lawrence Township (Mercer)	22900	Mercer	1,542,181	0.1891456176%
Mercer County	71100	Mercer	6,561,475	0.8047526465%
Mercer County	71103	Mercer	1,184,875	0.1453227044%
Pennington Borough	69800	Mercer	53,365	0.0065451175%
Princeton	86001	Mercer	1,581,574	0.1939770954%
Princeton Borough	20500	Mercer	—	—%
Princeton Township	25200	Mercer	—	—%
Robbinsville Township	73700	Mercer	897,685	0.1100993876%
Trenton City	33401	Mercer	5,415,547	0.6642067188%
Trenton City	33402	Mercer	5,340,975	0.6550606024%
West Windsor Township	49700	Mercer	1,473,714	0.1807482680%
Carteret Borough	21400	Middlesex	1,894,782	0.2323914713%
Cranbury Township	64700	Middlesex	407,207	0.0499431776%
Dunellen Borough	26100	Middlesex	348,257	0.0427130702%
East Brunswick Township	56700	Middlesex	2,395,894	0.2938519216%
Edison Township	31701	Middlesex	5,150,968	0.6317565989%
Edison Township	31702	Middlesex	3,557,409	0.4363095657%
Helmetta Borough	66900	Middlesex	74,542	0.0091424370%
Highland Park Borough	21900	Middlesex	729,950	0.0895270033%
Jamesburg Borough	53600	Middlesex	364,446	0.0446986208%
Metuchen Borough	22800	Middlesex	590,587	0.0724343918%
Middlesex Borough	36900	Middlesex	655,574	0.0804049259%
Middlesex County	71200	Middlesex	7,376,151	0.9046711354%
Middlesex County	71203	Middlesex	1,127,472	0.1382823337%
Middlesex County College	75700	Middlesex	245,802	0.0301471559%
Milltown Borough	58500	Middlesex	330,439	0.0405277258%
Monroe Township (Middlesex)	62600	Middlesex	1,511,303	0.1853584886%
Monroe Twp Fire District 2	68600	Middlesex	287,357	0.0352437990%
Monroe Twp Fire District 3	75100	Middlesex	451,656	0.0553947643%
New Brunswick City	33700	Middlesex	6,215,476	0.7623165157%
North Brunswick Township	59400	Middlesex	2,296,466	0.2816572632%
Old Bridge Township	47100	Middlesex	2,373,006	0.2910447512%
Old Bridge Twp Fire District 2	74800	Middlesex	45,610	0.0055939813%
Old Bridge Twp Fire District 4	85002	Middlesex	28,038	0.0034388083%
Perth Amboy City	24500	Middlesex	3,516,407	0.4312807470%
Piscataway Township	37700	Middlesex	2,441,036	0.2993885035%
Plainsboro Township	56200	Middlesex	847,796	0.1039805950%
Plainsboro Twp Fire District 1	75600	Middlesex	68,856	0.0084450597%
Sayreville Borough	40700	Middlesex	2,562,990	0.3143459337%
South Amboy City	27600	Middlesex	561,920	0.0689184379%
South Brunswick Township	50700	Middlesex	1,942,619	0.2382585899%
South Plainfield Borough	40600	Middlesex	1,410,155	0.1729528754%
South River Borough	39400	Middlesex	722,007	0.0885528092%
Spotswood Borough	51500	Middlesex	467,073	0.0572856306%
Woodbridge Township	32400	Middlesex	5,217,723	0.6399439749%
Woodbridge Twp Fire District 1	45800	Middlesex	624,588	0.0766045510%
Woodbridge Twp Fire District 2	78500	Middlesex	172,155	0.0211144890%
Woodbridge Twp Fire District 7	45900	Middlesex	149,247	0.0183048656%

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

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Employer/Nonemployer	Employer number	County	Employer/ nonemployer contributions	Allocation percentage
Aberdeen Township	46400	Monmouth	\$ 988,544	0.1212430742%
Allenhurst Borough	43300	Monmouth	209,199	0.0256578664%
Allentown Borough	63100	Monmouth	77,543	0.0095105040%
Asbury Park City	33200	Monmouth	3,054,277	0.3746013661%
Atlantic Highlands	30500	Monmouth	334,642	0.0410432159%
Avon By The Sea	22300	Monmouth	274,841	0.0337087350%
Belmar Borough	39300	Monmouth	481,911	0.0591054835%
Bradley Beach Borough	40900	Monmouth	512,073	0.0628047965%
Brielle Borough	50000	Monmouth	390,517	0.0478961802%
Brookdale Community College	62500	Monmouth	294,023	0.0360613715%
Colts Neck Township	62000	Monmouth	428,355	0.0525369402%
Deal Borough	27100	Monmouth	485,964	0.0596025764%
Eatontown Borough	30300	Monmouth	1,136,718	0.1394163384%
Englishtown Borough	44800	Monmouth	112,769	0.0138309071%
Fair Haven Borough	42100	Monmouth	346,679	0.0425195315%
Freehold Borough	22000	Monmouth	748,213	0.0917669262%
Freehold Township	56100	Monmouth	1,835,581	0.2251305793%
Hazlet Township	50500	Monmouth	978,591	0.1200223573%
Highlands Borough	41800	Monmouth	340,583	0.0417718685%
Holmdel Township	58400	Monmouth	1,122,632	0.1376887168%
Howell Township	56000	Monmouth	2,462,186	0.3019825115%
Howell Twp Fire District 1	85902	Monmouth	37,671	0.0046202777%
Howell Twp Fire District 3	67300	Monmouth	19,945	0.0024462170%
Keansburg Borough	26700	Monmouth	947,739	0.1162384172%
Keyport Borough	39000	Monmouth	381,755	0.0468215373%
Lake Como Borough	46300	Monmouth	264,287	0.0324143066%
Little Silver Borough	40100	Monmouth	340,991	0.0418219089%
Long Branch City	39900	Monmouth	2,816,971	0.3454962287%
Manalapan Township	51000	Monmouth	1,544,984	0.1894894003%
Manasquan Borough	26400	Monmouth	492,416	0.0603939022%
Marlboro Township	56300	Monmouth	1,834,898	0.2250468106%
Matawan Borough	28600	Monmouth	517,567	0.0634786253%
Middletown Township	37000	Monmouth	2,525,792	0.3097836685%
Millstone Township Fire Dist #1	78900	Monmouth	128,919	0.0158116744%
Monmouth Beach Borough	58000	Monmouth	201,657	0.0247328542%
Monmouth County/Hall of Records	71303	Monmouth	11,459,494	1.4054855233%
Neptune City Borough	30200	Monmouth	420,631	0.0515896061%
Neptune Fire District 1	85702	Monmouth	62,748	0.0076959249%
Neptune Township	20200	Monmouth	2,020,030	0.2477529044%
Ocean Grove Bd of Fire Comm	76500	Monmouth	28,717	0.0035220864%
Ocean Township (Monmouth)	28400	Monmouth	1,623,009	0.1990590207%
Oceanport Borough	41400	Monmouth	285,365	0.0349994840%
Red Bank Borough	23500	Monmouth	1,029,658	0.1262856294%
Rumson Borough	37600	Monmouth	462,261	0.0566954478%
Sea Bright Boro	25900	Monmouth	288,688	0.0354070437%
Sea Girt Borough	37800	Monmouth	285,588	0.0350268345%
Shrewsbury Borough	44700	Monmouth	326,760	0.0400765033%
Spring Lake Borough	35700	Monmouth	306,374	0.0375761985%
Spring Lake Heights Borough	57300	Monmouth	331,945	0.0407124339%
Tinton Falls Borough	50100	Monmouth	1,101,464	0.1350925012%
Union Beach Borough	73500	Monmouth	269,407	0.0330422651%
Upper Freehold Township	79600	Monmouth	40,501	0.0049673720%

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

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<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
Wall Township	51600	Monmouth	\$ 1,792,281	0.2198199152%
Wall Township Fire District 2	80002	Monmouth	23,814	0.0029207426%
Wall Township Fire District 3	85802	Monmouth	18,953	0.0023245500%
West Long Branch Borough	46600	Monmouth	544,893	0.0668301081%
Boonton Town	31500	Morris	539,740	0.0661981023%
Boonton Township	57200	Morris	298,691	0.0366338929%
Butler Borough	61300	Morris	422,372	0.0518031365%
Chatham Borough	38200	Morris	545,131	0.0668592984%
Chatham Township	46500	Morris	529,621	0.0649570259%
Chester Borough	64100	Morris	162,081	0.0198789317%
Chester Township	52900	Morris	320,916	0.0393597477%
Denville Township	30000	Morris	888,576	0.1089821858%
Dover Town	35500	Morris	963,200	0.1181346799%
East Hanover Township	31300	Morris	1,050,957	0.1288979120%
Florham Park Borough	30100	Morris	902,235	0.1106574366%
Hanover Township	29600	Morris	808,784	0.0991958461%
Hanover Twp Fire District 2	66500	Morris	70,755	0.0086779685%
Hanover Twp Fire District 3	66600	Morris	37,930	0.0046520436%
Harding Township	52400	Morris	299,131	0.0366878581%
Jefferson Township	51100	Morris	1,052,177	0.1290475427%
Kinnelon Borough	58300	Morris	435,880	0.0534598674%
Lincoln Park Borough	56800	Morris	583,488	0.0715637128%
Long Hill Township	57800	Morris	610,230	0.0748435691%
Madison Borough	30900	Morris	915,616	0.1122985913%
Mendham Borough	53400	Morris	303,773	0.0372571908%
Mendham Township	53300	Morris	344,951	0.0423075955%
Montville Township	39700	Morris	1,076,676	0.1320522993%
Morris County	71400	Morris	3,923,935	0.4812632946%
Morris County	71403	Morris	1,504,986	0.1845837203%
Morris County Park Commission	71404	Morris	494,398	0.0606369908%
Morris Plains Borough	52500	Morris	361,430	0.0443287140%
Morris Township	51700	Morris	1,437,239	0.1762746774%
Morristown Town	32900	Morris	1,897,828	0.2327650575%
Mount Arlington Borough	68800	Morris	346,553	0.0425040778%
Mount Olive Township	47700	Morris	1,209,814	0.1483814262%
Mountain Lakes Borough	42700	Morris	318,446	0.0390568068%
Netcong Borough	69100	Morris	185,802	0.0227882681%
Parsippany Troy Hills Township	42600	Morris	2,487,144	0.3050435636%
Pequannock Township	46200	Morris	896,146	0.1099106322%
Randolph Township	45500	Morris	936,050	0.1148047832%
Riverdale Borough	72500	Morris	378,673	0.0464435358%
Rockaway Borough	39200	Morris	393,598	0.0482740591%
Rockaway Township	41700	Morris	1,442,651	0.1769384491%
Roxbury Township	46800	Morris	1,137,154	0.1394698130%
Washington Twp (Morris)	58100	Morris	723,904	0.0887854727%
Wharton Borough	42500	Morris	488,620	0.0599283299%
Barnegat Township	63300	Ocean	1,256,339	0.1540876305%
Bay Head Borough	55600	Ocean	186,091	0.0228237134%
Beach Haven Borough	62100	Ocean	281,352	0.0345072970%
Beachwood Borough	63400	Ocean	367,949	0.0451282572%
Berkeley Township Municipal Bld	53900	Ocean	1,505,072	0.1845942681%
Brick Township	55500	Ocean	3,795,085	0.4654600829%

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

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<b>Employer/Nonemployer</b>	<b>Employer number</b>	<b>County</b>	<b>Employer/ nonemployer contributions</b>	<b>Allocation percentage</b>
Harvey Cedars Borough	66800	Ocean	\$ 173,805	0.0213168584%
Island Heights Borough	67400	Ocean	65,008	0.0079731097%
Jackson Bd Fire District 2	67500	Ocean	75,858	0.0093038419%
Jackson Township	49800	Ocean	2,345,532	0.2876751164%
Jackson Twp Fire District 3	75200	Ocean	249,352	0.0305825568%
Jackson Twp Fire District 4	75400	Ocean	72,553	0.0088984899%
Lacey Township	51800	Ocean	1,112,936	0.1364995205%
Lakehurst Borough	52700	Ocean	116,926	0.0143407554%
Lakewood Township	33800	Ocean	3,295,185	0.4041482821%
Lakewood Twp Fire District 1	75000	Ocean	183,216	0.0224711000%
Lavallette Borough	67900	Ocean	254,736	0.0312428943%
Little Egg Harbor Township	68200	Ocean	1,016,075	0.1246196999%
Long Beach Township	55000	Ocean	972,245	0.1192440323%
Manchester Township	54800	Ocean	1,616,307	0.1982370329%
Mantoloking Borough	47400	Ocean	193,671	0.0237533862%
Ocean County	71500	Ocean	6,453,613	0.7915235738%
Ocean County	71503	Ocean	1,557,913	0.1910751180%
Ocean Gate Borough	69400	Ocean	127,840	0.0156793371%
Ocean Township (Ocean)	61100	Ocean	409,207	0.0501884738%
Pine Beach Borough	69900	Ocean	55,895	0.0068554173%
Plumsted Fire District #1	85402	Ocean	140,300	0.0172075328%
Plumsted Township	72300	Ocean	164,818	0.0202146197%
Point Pleasant Beach Borough	46700	Ocean	604,660	0.0741604190%
Point Pleasant Borough	54200	Ocean	835,440	0.1024651547%
Seaside Heights Borough	54700	Ocean	675,639	0.0828658607%
Seaside Park Borough	55400	Ocean	347,193	0.0425825726%
Ship Bottom Borough	61600	Ocean	218,652	0.0268172592%
South Toms River Borough	72700	Ocean	186,087	0.0228232228%
Stafford Township	56400	Ocean	1,447,875	0.1775791629%
Surf City Borough	73100	Ocean	211,260	0.0259106442%
Toms River Township	48700	Ocean	4,377,662	0.5369120632%
Tuckerton Borough	73400	Ocean	142,526	0.0174805475%
Bloomingdale Borough	55700	Passaic	421,764	0.0517285664%
Clifton City	34800	Passaic	7,474,524	0.9167364000%
Haledon Borough	42000	Passaic	353,214	0.0433210370%
Hawthorne Borough	28200	Passaic	923,478	0.1132628509%
Little Falls Twp	41600	Passaic	574,037	0.0704045653%
North Haledon Borough	41900	Passaic	539,948	0.0662236131%
Passaic City	22501	Passaic	3,830,507	0.4698045250%
Passaic City	22502	Passaic	2,527,696	0.3100171906%
Passaic County	71600	Passaic	10,817,397	1.3267335262%
Passaic County	71603	Passaic	1,698,158	0.2082759051%
Paterson City	30701	Passaic	9,176,313	1.1254576405%
Paterson City	30702	Passaic	7,700,218	0.9444173473%
Pompton Lakes Borough	40300	Passaic	418,337	0.0513082513%
Prospect Park Borough	43800	Passaic	375,932	0.0461073572%
Ringwood Borough	44900	Passaic	574,310	0.0704380482%
Totowa Borough	40000	Passaic	846,501	0.1038217657%
Wanaque Borough	40400	Passaic	671,069	0.0823053587%
Wayne Township	29400	Passaic	3,836,042	0.4704833824%
West Milford Township	24200	Passaic	1,252,004	0.1535559508%
West Paterson Borough	43000	Passaic	672,798	0.0825174174%

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Schedule of Employer and Nonemployer Allocations

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South Jersey Trans Authority	78600	Regional	\$ 371,707	0.0455891689%
Carneys Point Township	25700	Salem	381,062	0.0467365422%
Lower Alloways Creek Township	54900	Salem	211,357	0.0259225411%
Penns Grove Borough	28500	Salem	296,229	0.0363319332%
Pennsville Township	26800	Salem	496,892	0.0609428752%
Salem City	20400	Salem	275,805	0.0338269678%
Salem County	71700	Salem	2,527,816	0.3100319083%
Salem County	71703	Salem	532,433	0.0653019124%
Woodstown Borough	48500	Salem	169,618	0.0208033307%
Bedminster Township	42300	Somerset	406,340	0.0498368416%
Bernards Township	53000	Somerset	1,074,204	0.1317491131%
Bernardsville Boro	42200	Somerset	443,572	0.0544032768%
Bound Brook Borough	43400	Somerset	593,019	0.0727326721%
Branchburg Township	55800	Somerset	635,194	0.0779053570%
Bridgewater Twp	59700	Somerset	1,867,594	0.2290569139%
Far Hills Borough	65200	Somerset	106,491	0.0130609221%
Franklin Township (Somerset)	59600	Somerset	2,840,146	0.3483385992%
Green Brook Township	61900	Somerset	464,252	0.0569396402%
Hillsborough Township	51200	Somerset	1,489,353	0.1826663621%
Manville Borough	41000	Somerset	680,816	0.0835008101%
Montgomery Township	68700	Somerset	716,932	0.0879303700%
North Plainfield Borough	21300	Somerset	1,943,702	0.2383914179%
Peapack & Gladstone Borough	60400	Somerset	169,922	0.0208406157%
Raritan Borough	46100	Somerset	417,490	0.0512043683%
Somerset County Finance Office	71800	Somerset	2,955,044	0.3624306241%
Somerset County Finance Office	71803	Somerset	1,454,216	0.1783568747%
Somerville Borough	21600	Somerset	798,173	0.0978944268%
South Bound Brook Borough	48200	Somerset	278,837	0.0341988370%
Warren Township	51300	Somerset	769,687	0.0944006721%
Watchung Borough	29800	Somerset	772,923	0.0947975615%
NJ Transit Corporation	62300	Statewide	5,167,746	0.6338143893%
Waterfront Comm of NY Harbor	60600	Statewide	44,019	0.0053988481%
Andover Township	63200	Sussex	242,686	0.0297649844%
Byram Township	55900	Sussex	407,253	0.0499488194%
Franklin Borough	65400	Sussex	260,691	0.0319732640%
Hamburg Borough	66000	Sussex	128,032	0.0157028855%
Hardyston Township	66700	Sussex	419,701	0.0514755433%
Hopatcong Borough	47800	Sussex	636,597	0.0780774324%
Newton Town	23600	Sussex	596,211	0.0731241649%
Ogdensburg Borough	69500	Sussex	129,854	0.0159263504%
Sparta Township	47500	Sussex	920,763	0.1129298612%
Stanhope Borough	72900	Sussex	164,775	0.0202093458%
Sussex County	71903	Sussex	2,392,771	0.2934688915%
Vernon Township	54600	Sussex	793,381	0.0973066970%
Berkeley Heights Township	49300	Union	711,549	0.0872701551%
Clark Township	52600	Union	911,200	0.1117569771%
Cranford Township	25401	Union	1,221,874	0.1498605626%
Cranford Township	25402	Union	574,665	0.0704815883%
Elizabeth City	21001	Union	7,635,440	0.9364724467%
Elizabeth City	21002	Union	5,989,890	0.7346488144%
Fanwood Borough	31100	Union	418,124	0.0512821272%
Garwood Borough	29700	Union	336,143	0.0412273108%

**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	\$ 1,665,498	0.2042702172%
Hillside Township	34302	Union	1,254,927	0.1539144513%
Kenilworth Borough	31000	Union	685,694	0.0840990877%
Linden City	35900	Union	5,768,872	0.7075413698%
Mountainside Borough	39500	Union	622,751	0.0763792463%
New Providence Borough	50300	Union	610,098	0.0748273795%
Plainfield City	20600	Union	5,038,721	0.6179897141%
Rahway City	34100	Union	3,122,639	0.3829858377%
Roselle Borough	21800	Union	1,986,216	0.2436056805%
Roselle Park Borough	25000	Union	782,521	0.0959747383%
Scotch Plains Township	34500	Union	1,212,094	0.1486610639%
Springfield Township (Union)	26200	Union	1,480,205	0.1815443770%
Summit City	28100	Union	2,206,006	0.2705625133%
Union County	72000	Union	5,727,160	0.7024254709%
Union County	72001	Union	1,115,763	0.1368462468%
Union County	72003	Union	4,791,759	0.5877002864%
Union Township (Union)	32600	Union	6,476,957	0.7943866717%
Westfield Town	20800	Union	1,933,641	0.2371574550%
Winfield Township	74100	Union	125,960	0.0154487586%
Belvidere Town	63500	Warren	102,290	0.0125456773%
Blairstown Township	63600	Warren	98,168	0.0120401217%
Greenwich Township (Warren)	65900	Warren	209,448	0.0256884058%
Hackettstown Town	56900	Warren	440,907	0.0540764196%
Independence Twp	60500	Warren	151,424	0.0185718706%
Lopatcong Township	50900	Warren	311,811	0.0382430364%
Mansfield Township (Warren)	54100	Warren	258,003	0.0316435858%
Phillipsburg Town	38800	Warren	879,385	0.1078549268%
Pohatcong Township	51900	Warren	314,542	0.0385779885%
Warren Co Bd of Chosen Frhldrs	72103	Warren	1,623,535	0.1991235336%
Washington Twp (Warren)	60700	Warren	623,843	0.0765131781%
Palisades Interstate Park Comm	91999	Special Location	200,399	0.0245785628%
Total Employer			<u>815,340,593</u>	<u>100.0000000000%</u>
Total Local Group			<u>876,806,593</u>	
Total			<u>\$ 961,499,567</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				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
102,332	—	1,580,070	1,682,402	1,125,135	—	(401,426)	723,709
182,290	—	394,734	577,024	2,004,266	—	282,417	2,286,683
202,943	—	1,787,386	1,990,329	2,231,338	—	(279,933)	1,951,405
54,873	—	2,376,234	2,431,107	603,325	—	(662,905)	(59,580)
160,842	—	625,665	786,507	1,768,448	—	(2,401)	1,766,047
217,423	—	1,235,545	1,452,968	2,390,552	—	188,033	2,578,585
85,152	—	1,405,973	1,491,125	936,241	—	(226,645)	709,596
425,181	—	2,944,310	2,969,491	4,674,626	—	(750,266)	3,924,560
68,162	—	60,627	128,789	749,432	—	197,006	946,438
106,165	—	1,497,484	1,603,649	1,167,276	—	(212,757)	954,519
<b>40,759,565</b>	<b>—</b>	<b>13,779,579</b>	<b>54,539,144</b>	<b>448,148,057</b>	<b>(8,452)</b>	<b>—</b>	<b>448,139,605</b>
—	—	—	—	204,886,666	—	—	204,886,666
70,869	—	580,964	651,833	1,156,762	—	5,866	1,162,628
1,161,830	—	16,959,277	18,121,107	18,964,032	—	(3,426,578)	15,537,454
897,142	—	7,298,359	8,195,501	14,643,646	83,762	(1,635,357)	13,092,051
698,692	—	853,312	1,552,004	11,404,446	5,517	1,063,558	12,473,521
249,301	—	1,036,912	1,286,213	4,069,233	—	294,793	4,364,026
121,762	—	1,003,031	1,124,793	1,987,474	—	(217,088)	1,770,386
113,793	—	2,186,710	2,300,503	1,857,391	—	(517,313)	1,340,078
17,764	—	520,879	538,643	289,954	20,520	(77,799)	232,675
41,411	—	480,928	522,339	675,934	—	(83,721)	592,213
290,583	—	662,196	952,779	4,743,059	784	116,370	4,860,213
169,108	—	2,000,131	2,169,239	2,760,274	—	(569,391)	2,190,883
160,764	—	467,057	627,821	2,624,074	—	(77,035)	2,547,039
93,112	—	160,618	253,730	1,519,830	—	9,140	1,528,970
55,009	—	808,357	863,366	897,885	—	(103,468)	794,417
40,063	—	866,509	906,572	653,924	—	(160,730)	493,194
237,578	—	781,653	1,019,231	3,877,875	—	(12,725)	3,865,150
36,725	—	441	37,166	599,438	—	121,034	720,472
87,355	—	557,734	645,089	1,425,854	—	(104,538)	1,321,316
312,574	—	805,029	1,117,603	5,102,005	—	(239,310)	4,862,695
100,934	—	—	100,934	1,647,500	2,395	378,783	2,028,678
308,123	—	173,843	481,966	5,029,352	—	228,696	5,258,048
59,078	—	342,342	401,420	964,311	—	10,891	975,202
60,163	—	148,808	208,971	982,017	—	(8,521)	973,496
2,675,718	—	9,953,197	12,628,915	43,674,560	—	101,387	43,775,947
243,649	—	507,951	751,600	3,976,972	—	256,554	4,233,526
62,039	—	266,088	328,127	1,012,642	—	(68,245)	944,397
126,053	—	504	126,557	2,057,502	—	274,321	2,331,823
173,010	—	1,968,823	2,141,833	2,823,970	—	(291,729)	2,532,241
87,739	—	287,057	374,796	1,432,121	—	40,949	1,473,070
131,826	—	—	131,826	2,151,744	—	569,104	2,720,848
58,774	—	959,763	1,018,537	959,350	—	(214,320)	745,030
163,374	—	121,964	285,338	2,666,682	—	61,301	2,727,983
203,485	—	149,823	353,308	3,321,396	—	198,495	3,519,891
142,463	—	454,749	597,212	2,325,364	—	14,253	2,339,617
174,849	—	202,420	377,269	2,853,984	—	217,149	3,071,133
82,406	—	514,315	596,721	1,345,077	21,914	14,563	1,381,554
408,807	—	51,753	460,560	6,672,781	—	187,331	6,860,112
241,270	—	129,384	370,654	3,938,144	—	280,523	4,218,667
129,928	—	394,324	524,252	2,120,765	—	303,626	2,424,391
274,610	—	—	274,610	4,482,342	—	647,618	5,129,960
122,352	—	804,800	927,152	1,997,096	—	(49,384)	1,947,712
439,517	—	700,381	1,139,898	7,174,035	—	22,634	7,196,669
83,712	—	596,836	680,548	1,366,400	—	(159,977)	1,206,423
273,328	—	428,411	701,739	4,461,405	—	319,978	4,781,383
91,957	—	740,693	832,650	1,500,978	—	(45,810)	1,455,168
976,639	—	—	976,639	15,941,249	—	1,370,260	17,311,509
46,049	—	675,924	721,973	751,645	—	2,854	754,499
129,479	—	1,424,009	1,553,488	2,113,432	—	(227,577)	1,885,855
46,824	—	159,879	206,703	764,292	—	35,586	799,878
74,573	—	868,177	942,750	1,217,229	—	(256,677)	960,552
57,043	—	908,564	965,607	931,081	—	(232,227)	698,854
91,365	—	193,408	284,773	1,491,312	—	76,742	1,568,054
113,435	—	82,407	195,842	1,851,557	—	194,988	2,046,545
187,997	—	1,040,222	1,228,219	3,068,591	—	(118,230)	2,950,361
228,403	—	750,641	979,044	3,728,120	—	49,741	3,777,861
234,191	—	2,075,732	2,309,923	3,822,594	—	(438,902)	3,383,692
106,602	—	760,974	867,576	1,740,011	—	96,242	1,836,253
47,299	—	499,783	547,082	772,040	—	(83,240)	688,800
99,313	—	—	99,313	1,621,038	—	273,453	1,894,491
79,526	—	117,562	197,088	1,298,064	—	120,455	1,418,519
136,824	—	715,908	852,732	2,233,316	—	(128,142)	2,105,174
130,988	—	87,609	218,597	2,138,062	—	109,055	2,247,117
57,513	—	33,336	90,849	938,764	—	117,482	1,056,246
64,980	—	232,446	297,426	1,060,643	—	115,053	1,175,696
120,598	—	168,156	288,754	1,968,468	—	21,563	1,990,031
61,309	—	—	61,309	1,000,715	209	104,782	1,105,706
84,982	—	325,051	410,033	1,387,119	—	(37,838)	1,349,281
135,885	—	—	135,885	2,217,997	—	306,125	2,524,122
423,575	—	—	423,575	6,913,832	—	762,696	7,676,528
73,129	—	831,626	904,755	1,193,645	—	(31,125)	1,162,520



Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
134,683	—	1,215,283	1,349,966	2,198,366	—	(28,505)	2,169,861
108,198	—	2,479,994	2,588,192	1,766,062	—	(374,281)	1,391,781
123,266	—	360,912	484,178	2,012,014	—	113,823	2,125,837
387,854	—	8,421	396,275	6,330,768	—	132,771	6,463,539
89,543	—	1,018,626	1,108,169	1,461,566	—	(136,195)	1,325,371
103,665	—	208,248	311,913	1,692,078	—	121,444	1,813,522
89,721	—	626,830	716,551	1,464,477	—	(72,170)	1,392,307
167,478	—	1,198,415	1,365,893	2,733,672	21,553	(76,379)	2,678,846
135,575	—	1,439,131	1,574,706	2,212,928	—	(237,830)	1,975,098
96,844	—	230,788	327,632	1,580,743	—	(63,561)	1,517,182
70,376	—	1,716,811	1,787,187	1,148,715	—	(88,727)	1,059,988
764,674	—	1,680,682	2,445,356	12,481,436	43,952	412,841	12,938,229
157,118	—	1,729,579	1,886,697	2,564,559	—	(191,152)	2,373,407
88,022	—	—	88,022	1,436,746	—	225,900	1,662,646
74,479	—	410,563	485,042	1,215,682	—	(38,460)	1,177,222
94,695	—	171,807	266,502	1,545,673	—	(10,292)	1,535,381
89,069	—	726,123	815,192	1,453,838	—	(74,771)	1,379,067
111,244	—	1,236,902	1,348,146	1,815,785	—	(182,741)	1,633,044
78,267	—	570,950	649,217	1,277,516	—	(111,740)	1,165,776
125,143	—	—	125,143	2,042,652	—	423,138	2,465,790
103,412	—	807,990	911,402	1,687,952	—	(99,940)	1,588,012
13,809	—	79,474	93,283	225,401	—	(1,778)	223,623
28,880	—	581,668	610,548	471,402	—	(158,847)	312,555
10,559	—	69,626	80,185	172,354	—	18,979	191,333
70,528	—	34,380	104,908	1,151,204	—	131,191	1,282,395
26,341	—	—	26,341	429,960	—	103,534	533,494
113,076	—	81,707	194,783	1,845,696	—	156,928	2,002,624
568,854	—	2,819,149	3,388,003	9,285,156	—	(702,916)	8,582,240
118,360	—	497,304	615,664	1,931,933	—	(47,979)	1,883,954
149,957	—	214,010	363,967	2,447,686	—	76,313	2,523,999
22,062	—	573,612	595,674	360,112	19,431	(100,715)	278,828
5,363	—	9,367	14,730	87,531	—	31,337	118,868
78,031	—	947,928	1,025,959	1,273,668	—	(121,022)	1,152,646
37,754	—	186,869	224,623	616,242	—	1,698	617,940
36,376	—	172,429	208,805	593,748	—	116,112	709,860
109,109	—	418,748	527,857	1,780,935	—	(33,076)	1,747,859
46,519	—	33,496	80,015	759,303	—	99,992	859,295
31,398	—	279,955	311,353	512,489	—	35,298	547,787
394,470	—	1,812,156	2,206,626	6,438,762	—	5,803	6,444,565
80,903	—	26,530	107,433	1,320,543	—	95,183	1,415,726
10,304	—	—	10,304	168,185	—	76,807	244,992
56,480	—	124,833	181,313	921,903	—	211,638	1,133,541
37,639	—	—	37,639	614,361	—	25,872	640,233
112,640	—	1,402,513	1,515,153	1,838,567	—	(133,298)	1,705,269
17,829	—	338,891	356,720	291,022	—	(82,785)	208,237
126,188	—	18,199	144,387	2,059,716	—	48,851	2,108,567
132,223	—	289,922	422,145	2,158,211	—	(67,502)	2,090,709
63,937	—	541,689	605,626	1,043,622	—	(29,717)	1,013,905
134,977	—	343,105	478,082	2,203,164	—	438,066	2,641,230
237,081	—	1,142,137	1,379,218	3,869,770	—	117,434	3,987,204
2,527	—	364,260	366,787	41,242	—	(58,417)	(17,175)
13,525	—	547,253	560,778	220,756	—	(122,455)	98,301
47,882	—	—	47,882	781,561	—	135,609	917,170
12,668	—	66,535	79,203	206,780	—	53,566	260,636
161,197	—	450,118	611,315	2,631,151	—	139,209	2,770,360
45,118	—	2,906,314	2,951,432	736,444	—	(883,297)	(146,853)
10,401	—	466,042	476,443	169,774	—	(91,739)	78,035
22,020	—	104,832	126,852	359,418	—	29,285	388,703
92,635	—	285,568	378,203	1,512,039	—	(11,131)	1,500,908
276,887	—	2,099,356	2,376,243	4,519,503	671,492	(383,220)	4,807,775
56,453	—	368,756	425,209	921,457	—	101,489	1,022,946
46,453	—	112,816	159,269	758,228	737	(18,313)	740,652
74,305	—	30,282	104,587	1,212,852	—	200,058	1,412,910
49,299	—	282,921	332,220	804,682	—	(19,022)	785,660
55,461	—	96,029	151,490	905,270	—	(3,481)	901,789
19,540	—	432,333	451,873	318,943	—	(84,353)	234,590
—	—	49,468,782	49,468,782	—	—	(15,268,525)	(15,268,525)
663,187	—	776,296	1,439,483	10,824,909	57,286	201,005	11,083,200
1,174,031	—	6,788,657	7,962,688	19,163,194	97,704	(86,183)	19,174,715
307,990	—	—	307,990	5,027,184	—	172,490	5,199,674
3,150	—	—	3,150	51,420	—	7,713	59,133
842,417	—	—	842,417	13,750,406	—	14,400,587	28,150,993
350,010	—	—	350,010	5,713,053	—	407,615	6,120,668
503,508	—	518,352	1,021,860	8,218,539	—	331,872	8,550,411
15,110	—	576,744	591,854	246,641	—	(156,327)	90,314
32,635	—	422,698	455,333	532,694	(33,555)	(44,346)	454,793
62,641	—	906,101	968,742	1,022,462	—	(263,406)	759,056
45,464	—	37,710	83,174	742,094	—	106,212	848,306
13,385	—	128,170	141,555	218,484	—	84,564	303,048
169,739	—	200,061	369,800	2,770,577	125,814	364,456	3,260,847
459,671	—	—	459,671	7,503,000	—	1,310,135	8,813,135
13,663	—	4,779	18,442	223,019	—	11,179	234,198
8,446	—	—	8,446	137,855	—	61,581	199,436
13,172	—	244,937	258,109	215,000	—	(21,169)	193,831
8,984	—	7,665	16,649	146,646	—	21,539	168,185
52,026	—	176,367	228,393	849,205	—	102,971	952,176
92,599	—	414,161	506,760	1,511,449	—	89,495	1,600,944
2,962	—	1,216	4,178	48,349	(102,207)	13,040	(40,818)

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, 2016

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
Haddonfield Borough	38600	Camden	\$ 10,803,759	—	1,496,409	756,998	2,650,390
Laurel Springs Borough	67800	Camden	2,890,095	—	398,917	201,802	1,194,322
Lawnside Borough	68000	Camden	2,025,126	—	280,497	141,897	580,795
Lindenwold Borough	55300	Camden	20,082,061	—	2,781,530	1,407,110	5,233,347
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—	—	—	—
Magnolia Borough	60800	Camden	5,280,483	—	731,390	369,993	1,368,352
Merchantville Borough	38900	Camden	7,487,746	—	1,037,114	524,651	2,006,721
Mount Ephraim Borough	37200	Camden	5,790,085	—	801,974	405,700	1,519,423
Oaklyn Borough	33600	Camden	5,476,817	—	758,584	383,750	1,446,315
Pennsauken Township	20900	Camden	52,890,342	—	7,325,747	3,705,920	11,829,789
Pine Hill Borough	55100	Camden	9,784,601	—	1,355,248	685,587	2,704,204
Pine Hill Fire District 1	77200	Camden	419,987	—	58,172	29,428	96,996
Pine Valley Borough	70000	Camden	215,640	—	29,868	15,109	142,532
Runnemede Borough	38500	Camden	7,240,383	—	1,002,853	507,319	1,547,473
Somerdale Borough	61000	Camden	6,916,736	—	958,025	484,642	1,895,632
Stratford Borough	61500	Camden	6,876,368	—	952,433	481,813	1,631,271
Voorhees Fire District	76300	Camden	9,778,861	—	1,354,453	685,185	2,625,106
Voorhees Township	53100	Camden	24,094,195	—	3,337,244	1,688,232	5,264,011
Waterford Township	53200	Camden	9,648,572	—	1,336,407	676,056	2,506,089
Winslow Township	53500	Camden	42,468,966	—	5,882,301	2,975,715	10,879,668
Winslow Twp Fire District 1	79902	Camden	4,807,218	—	665,839	336,832	1,342,903
Woodlynne Borough	51400	Camden	1,489,963	—	206,372	104,399	611,503
Avalon Borough	57400	Cape May	8,804,381	—	1,219,479	616,905	2,192,378
Cape May City	44400	Cape May	17,862,334	—	2,474,080	1,251,578	4,720,707
Cape May County	70500	Cape May	58,923,291	—	8,161,360	4,128,636	13,717,922
Lower Township	57600	Cape May	21,043,842	—	2,914,745	1,474,500	5,056,562
Middle Township	57900	Cape May	23,844,817	—	3,302,703	1,670,758	6,203,436
North Wildwood City	26000	Cape May	17,415,755	—	2,412,225	1,220,287	5,053,149
Ocean City	20700	Cape May	70,367,199	—	9,746,435	4,930,488	15,245,143
Sea Isle City	57700	Cape May	11,819,802	—	1,637,140	828,190	3,003,562
Stone Harbor Borough	57500	Cape May	7,481,373	—	1,036,232	524,205	2,060,983
West Wildwood Borough	59200	Cape May	821,043	—	113,721	57,529	581,545
Wildwood City	34900	Cape May	25,673,281	—	3,555,960	1,798,875	6,498,272
Wildwood Crest Borough	53700	Cape May	8,211,606	—	1,137,375	575,371	1,712,746
Bridgeton City	36200	Cumberland	37,759,798	—	5,230,042	2,645,753	8,418,933
Cumberland County	70600	Cumberland	63,049,501	—	8,732,874	4,417,752	19,329,549
Cumberland County	70603	Cumberland	16,421,220	—	2,274,474	1,150,602	3,781,651
Millville City	22600	Cumberland	35,516,572	—	4,919,337	2,488,575	8,255,226
Vineland City	26500	Cumberland	78,683,087	—	10,898,254	5,513,166	18,060,356
Belleville Township	35400	Essex	99,339,297	—	13,759,309	6,960,505	26,294,143
Bloomfield Township	32700	Essex	115,271,251	—	15,966,016	8,076,825	26,670,646
Caldwell Borough	40800	Essex	12,454,421	—	1,725,040	872,656	3,226,283
Cedar Grove Township	28700	Essex	20,112,237	—	2,785,710	1,409,224	4,377,117
East Orange City	23800	Essex	189,776,726	—	26,285,636	13,297,273	41,989,878
Essex County	70700	Essex	498,352,256	—	69,025,883	34,918,539	114,193,283
Essex County College	62700	Essex	2,648,969	—	366,904	185,608	518,518
Essex Fells Borough	27900	Essex	7,726,674	—	1,070,208	541,392	1,742,797
Fairfield Township (Essex)	36700	Essex	19,945,798	—	2,762,657	1,397,562	4,479,699
Glen Ridge Borough	25500	Essex	11,435,848	—	1,583,959	801,287	2,385,246
Irvington Township	29100	Essex	149,960,453	—	20,770,755	10,507,427	33,613,622
Livingston Township	36000	Essex	42,794,066	—	5,927,330	2,998,494	8,925,824
Maplewood Township	23900	Essex	59,320,459	—	8,216,371	4,156,465	14,447,304
Millburn Township	26300	Essex	63,080,708	—	8,737,196	4,419,938	15,826,221
Montclair Township	28300	Essex	111,281,679	—	15,413,427	7,797,283	24,174,330
Newark City	21101	Essex	572,252,514	—	79,261,671	40,096,574	119,358,245
Newark City	21102	Essex	351,465,163	—	48,680,813	24,626,456	77,251,520
North Caldwell Borough	38000	Essex	9,584,073	—	1,327,473	671,537	2,549,810
Nutley Township	32500	Essex	57,660,425	—	7,986,443	4,040,150	13,558,268
Orange City	24900	Essex	85,028,766	—	11,777,183	5,957,794	18,447,438
Roseland Borough	43600	Essex	15,393,229	—	2,132,089	1,078,573	449,964
South Orange Village	35600	Essex	48,567,212	—	6,726,958	3,403,007	327,764
Verona Township	34200	Essex	16,853,414	—	2,334,336	1,180,885	3,684,553
West Caldwell Township	36100	Essex	17,648,404	—	2,444,449	1,236,588	347,221
West Orange Township	24700	Essex	102,537,745	—	14,202,320	7,184,613	23,618,204
Clayton Borough	64300	Gloucester	7,132,118	—	987,857	499,733	1,487,590
Deptford Township	63000	Gloucester	29,511,432	—	4,087,576	2,067,807	784,554
Deptford Twp Fire District	64900	Gloucester	6,025,780	—	834,620	422,214	1,432,461
East Greenwich Township	59300	Gloucester	8,350,188	—	1,156,570	585,081	1,882,852
Elk Township	60900	Gloucester	5,036,681	—	697,622	352,910	1,288,194
Franklin Township (Gloucester)	56500	Gloucester	9,668,089	—	1,339,110	677,424	2,467,125
Glassboro Borough	45201	Gloucester	23,867,861	—	3,305,867	1,672,359	425,935
Glassboro Borough	45202	Gloucester	1,571,308	—	217,639	110,098	344,084
Gloucester County	70800	Gloucester	59,908,665	—	8,297,842	4,197,680	12,495,522
Gloucester County	70803	Gloucester	17,526,316	—	2,427,539	1,228,034	4,085,180
Greenwich Township (Gloucester)	45000	Gloucester	9,370,330	—	1,297,868	656,560	320,210
Harrison Township (Gloucester)	60000	Gloucester	7,782,294	—	1,077,912	545,290	1,803,936
Logan Township	57000	Gloucester	10,497,871	—	1,454,041	735,565	620,621
Mantua Township	68400	Gloucester	13,763,466	—	1,906,353	964,378	774,734
Monroe Township (Gloucester)	45100	Gloucester	34,688,476	—	4,804,639	2,430,552	1,748,004
Newfield Borough	74700	Gloucester	2,191,612	—	303,556	153,562	90,343
Paulsboro Borough	39100	Gloucester	8,263,407	—	1,144,550	579,000	482,379
Pitman Borough	41200	Gloucester	6,816,718	—	944,171	477,634	110,014
South Harrison Township	72600	Gloucester	1,750,914	—	242,516	122,683	209,464
Washington Twp (Gloucester)	49400	Gloucester	40,752,328	—	5,644,532	2,855,434	1,269,773
Washington Twp Bd of Fire Comm	78700	Gloucester	8,875,137	—	1,229,279	621,863	216,524
Wenonah Borough	73900	Gloucester	2,182,100	—	302,239	152,895	627,093
West Deptford Township	47900	Gloucester	20,874,052	—	2,891,228	1,462,603	630,058
Westville Borough	22700	Gloucester	5,646,068	—	782,027	395,609	1,651,288

Deferred inflows of resources				Pension expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
70,820	—	171,625	242,445	1,155,967	—	36,387	1,192,354
18,879	—	278,026	296,905	308,161	—	67,632	375,793
13,275	—	170,282	183,557	216,682	—	(16,894)	199,788
131,641	—	99,925	231,566	2,148,716	—	237,206	2,385,922
—	—	30,998	30,998	—	—	(8,822)	(8,822)
34,614	—	—	34,614	564,995	—	72,536	637,531
49,083	—	—	49,083	801,165	—	126,392	927,557
37,955	—	249,235	287,190	619,520	—	40,060	659,580
35,901	—	263,663	299,564	586,002	—	(12,275)	573,727
346,704	—	2,173,695	2,520,399	5,659,096	—	(457,328)	5,201,768
64,140	—	—	64,140	1,046,921	—	182,224	1,229,145
2,753	—	481	3,234	44,937	—	2,094	47,031
1,414	—	226,872	228,286	23,073	—	(29,580)	(6,507)
47,462	—	760,430	807,892	774,698	23,301	(190,298)	607,701
45,340	—	38,155	83,495	740,068	—	92,960	833,028
45,076	—	272,636	317,712	735,749	—	(1,940)	733,809
64,102	—	715,817	779,919	1,046,307	—	11,909	1,058,216
157,941	—	1,043,552	1,201,493	2,578,001	—	(200,075)	2,377,926
63,248	—	892,795	956,043	1,032,366	—	(88,390)	943,976
278,390	—	—	278,390	4,544,042	—	515,783	5,059,825
31,512	—	648,750	680,262	514,357	—	(36,018)	478,339
9,767	—	—	9,767	159,421	—	74,060	233,481
57,714	—	391,183	448,897	942,040	—	(36,755)	905,285
117,090	—	565,279	682,369	1,911,212	—	117,072	2,028,284
386,251	—	1,129,299	1,515,550	6,304,602	—	(13,370)	6,291,232
137,945	—	298,338	436,283	2,251,623	—	133,003	2,384,626
156,306	—	1,033,087	1,189,393	2,551,318	—	1,340	2,552,658
114,163	—	407,397	521,560	1,863,430	—	198,959	2,062,389
461,267	—	—	461,267	7,529,063	—	146,528	7,675,591
77,481	—	333,370	410,851	1,264,681	—	34,936	1,299,617
49,042	—	101,037	150,079	800,483	—	94,106	894,589
5,382	—	98,312	103,694	87,849	—	98,621	186,470
168,292	—	494,748	663,040	2,746,958	7,402	132,077	2,886,437
53,828	—	804,707	858,535	878,615	—	(223,125)	655,490
247,521	—	763,973	1,011,494	4,040,176	—	(17,584)	4,022,592
413,299	—	—	413,299	6,746,093	—	1,573,345	8,319,438
107,644	—	352,212	459,856	1,757,018	—	29,334	1,786,352
232,816	—	1,651,987	1,884,803	3,800,158	—	(139,238)	3,660,920
515,779	—	926,403	1,442,182	8,418,836	125,220	310,302	8,854,358
651,184	—	—	651,184	10,628,984	—	1,431,831	12,060,815
755,620	—	4,150,037	4,905,657	12,333,652	—	(664,078)	11,669,574
81,641	—	—	81,641	1,332,583	—	156,420	1,489,003
131,839	—	26,371	158,210	2,151,944	—	50,258	2,202,202
1,244,014	—	3,499,880	4,743,894	20,305,497	—	(278,379)	20,027,118
3,266,772	—	11,437,575	14,704,347	53,322,082	59,126	(1,024,578)	52,356,630
17,364	—	159,755	177,119	283,431	—	74,568	357,999
50,649	—	186,166	236,815	826,729	—	(1,743)	824,986
130,748	—	531,378	662,126	2,134,136	—	(52,559)	2,081,577
74,964	—	964,629	1,039,593	1,223,599	—	(271,784)	951,815
983,013	—	2,874,320	3,857,333	16,045,284	—	(137,950)	15,907,334
280,521	—	2,531,437	2,811,958	4,578,827	—	(642,757)	3,936,070
388,854	—	323,234	712,088	6,347,097	—	230,287	6,577,384
413,503	—	503,414	916,917	6,749,432	—	682,786	7,432,218
729,488	—	454,296	1,183,764	11,906,780	188,055	67,416	12,162,251
3,751,197	—	49,227,218	52,978,415	61,229,164	48,787	(13,145,369)	48,132,582
2,303,906	—	5,840,631	8,144,537	37,605,637	184,286	(495,645)	37,294,278
62,825	—	—	62,825	1,025,465	—	143,138	1,168,603
377,973	—	1,850,060	2,228,033	6,169,479	—	(171,919)	5,997,560
557,376	—	848,868	1,406,244	9,097,803	—	378,602	9,476,405
100,905	—	435,907	536,812	1,647,026	—	(27,575)	1,619,451
318,365	—	1,687,113	2,005,478	5,196,535	3,551	(299,967)	4,900,119
110,477	—	777,319	887,796	1,803,261	—	(136,741)	1,666,520
115,688	—	109,382	225,070	1,888,322	—	77,474	1,965,796
672,150	—	1,090,361	1,762,511	10,971,207	—	145,595	11,116,802
46,752	—	359,138	405,890	763,114	—	(102,355)	660,759
193,452	—	671,307	864,759	3,157,628	—	79,236	3,236,864
39,500	—	165,242	204,742	644,739	—	15,502	660,241
54,737	—	823,885	878,622	893,443	—	(211,430)	682,013
33,016	—	230,928	263,944	538,909	—	(12,968)	525,941
63,376	—	486,099	549,475	1,034,454	30,360	24,734	1,089,548
156,456	—	1,098,440	1,254,896	2,553,763	—	(217,802)	2,335,961
10,300	—	34,212	44,512	168,125	—	(5,367)	162,758
392,710	—	9,297,652	9,690,362	6,410,034	—	(2,628,167)	3,781,867
114,888	—	882,699	997,587	1,875,259	—	(82,885)	1,792,374
61,424	—	15,667	77,091	1,002,595	—	77,046	1,079,641
51,014	—	151,732	202,746	832,680	—	(5,947)	826,733
68,815	—	248,361	317,176	1,123,238	—	103,375	1,226,613
90,222	—	—	90,222	1,472,646	—	201,453	1,674,099
227,388	—	431,044	658,432	3,711,555	—	288,389	3,999,944
14,366	—	—	14,366	234,495	—	22,867	257,362
54,168	—	—	54,168	884,158	—	135,427	1,019,585
44,685	—	14,566	59,251	729,367	—	21,022	750,389
11,478	—	72,750	84,228	187,342	—	36,823	224,165
267,138	—	782,882	1,050,020	4,360,367	—	76,224	4,436,591
58,178	—	165,848	224,026	949,611	—	30,488	980,099
14,304	—	—	14,304	233,478	—	46,778	280,256
136,832	—	392,638	529,470	2,233,456	—	62,380	2,295,836
37,011	—	327,854	364,865	604,111	—	29,278	633,389



Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
104,129	—	262,930	367,059	1,699,656	—	(40,452)	1,659,204
21,705	—	—	21,705	354,274	—	51,343	405,617
57,598	—	132,813	190,411	940,140	—	125,803	1,065,943
1,487,240	—	1,669,475	3,156,715	24,275,565	—	593,175	24,868,740
17,106	—	412,564	429,670	279,215	—	(45,149)	234,066
74,223	—	219,611	293,834	1,211,508	—	124,035	1,335,543
266,590	—	199,629	466,219	4,351,433	—	55,695	4,407,128
504,213	—	4,562,260	5,066,473	8,230,045	1,450	(633,915)	7,597,580
462,185	—	2,453,539	2,915,724	7,544,049	777,906	(39,706)	8,282,249
1,613,392	—	11,886,313	13,499,705	26,334,684	68,037	(1,734,724)	24,667,997
281,247	—	168,820	450,067	4,590,672	—	654,745	5,245,417
3,215,024	—	5,208,167	8,423,191	52,477,416	—	351,490	52,828,906
2,408,020	—	1,395,881	3,803,901	39,305,043	—	3,369,606	42,674,649
714,750	—	14,060,008	14,774,758	11,666,552	—	(3,334,559)	8,331,993
1,508	—	—	1,508	24,609	—	30,241	54,850
391,708	—	697,993	1,089,701	6,393,674	—	270,027	6,663,701
1,093,240	—	—	1,093,240	17,844,476	658,583	1,736,399	20,239,458
243,939	—	461,915	705,854	3,981,702	—	90,917	4,072,619
643,973	—	5,078,915	5,722,888	10,511,294	—	(1,097,995)	9,413,299
186,504	—	483,395	669,899	3,044,222	—	7,302	3,051,524
408,489	—	554,407	962,896	6,667,587	—	430,178	7,097,765
33,234	—	—	33,234	542,461	—	27,179	569,640
84,173	—	221,993	306,166	1,373,920	—	137,522	1,511,442
21,787	—	—	21,787	355,625	—	22,899	378,524
41,630	—	56,377	98,007	679,501	—	155,844	835,345
16,493	—	7,259	23,752	269,215	—	13,341	282,556
5,564	—	82,632	88,196	90,815	—	8,088	98,903
26,129	—	157,102	183,231	426,490	—	41,637	468,127
16,800	—	204,775	221,575	274,224	—	(33,540)	240,684
58,978	—	1,776,783	1,835,761	962,679	—	(240,032)	722,647
60,829	—	—	60,829	992,891	—	283,799	1,276,690
24,287	—	39,277	63,564	396,428	—	(7,747)	388,681
32,670	—	43,822	76,492	533,258	—	24,505	557,763
121,069	—	703,956	825,025	1,976,149	—	(93,040)	1,883,109
86,432	—	—	86,432	1,410,788	—	163,273	1,574,061
27,454	—	175,634	203,088	448,117	—	42,610	490,727
19,128	—	—	19,128	312,214	—	153,926	466,140
167,705	—	1,086,284	1,253,989	2,737,382	—	(241,918)	2,495,464
299,707	—	3,379,510	3,679,217	4,891,981	—	(867,158)	4,024,823
713,302	—	1,499,553	2,212,855	11,642,912	—	(45,826)	11,597,086
51,960	—	557,833	609,793	848,120	—	78,740	926,860
58,114	—	146,684	204,798	948,568	—	70,664	1,019,232
36,632	—	—	36,632	597,927	—	297,023	894,950
18,272	—	—	18,272	298,246	—	131,519	429,765
35,146	—	—	35,146	573,673	—	180,047	753,720
51,249	—	—	51,249	836,508	—	58,025	894,533
12,008	—	50,321	62,329	196,003	—	29,937	225,940
44,612	—	—	44,612	728,186	—	83,534	811,720
34,914	—	583,285	618,199	569,888	—	(81,899)	487,989
116,515	—	76,876	193,391	1,901,819	252	211,906	2,113,977
27,496	—	136,608	164,104	448,801	—	106,073	554,874
236,848	—	3,071,648	3,308,496	3,865,970	—	(775,405)	3,090,565
1,007,712	—	6,648,344	7,656,056	16,448,436	1,055,274	(79,032)	17,424,678
181,973	—	1,020,275	1,202,248	2,970,268	—	(126,159)	2,844,109
8,196	—	153,999	162,195	133,776	—	(24,462)	109,314
242,898	—	17,344	260,242	3,964,721	—	4,196,356	8,161,077
—	—	7,120,628	7,120,628	—	—	(2,246,255)	(2,246,255)
—	—	6,512,670	6,512,670	—	—	(2,054,470)	(2,054,470)
137,867	—	—	137,867	2,250,335	824	456,018	2,707,177
831,720	—	1,049,637	1,881,357	13,575,801	—	121,620	13,697,421
820,267	—	1,102,442	1,922,709	13,388,862	—	37,427	13,426,289
226,333	—	1,287,881	1,514,214	3,694,336	31,914	14,971	3,741,221
291,001	—	326,199	617,200	4,749,877	—	169,035	4,918,912
62,539	—	—	62,539	1,020,795	—	220,692	1,241,487
53,485	—	236,723	290,208	873,018	—	681	873,699
367,962	—	—	367,962	6,006,075	—	183,843	6,189,918
791,086	—	5,598,678	6,389,764	12,912,549	—	(1,218,651)	11,693,898
546,347	—	933,810	1,480,157	8,917,784	—	(163,133)	8,754,651
11,448	—	—	11,448	186,863	—	74,501	261,364
112,106	—	—	112,106	1,829,853	—	265,807	2,095,660
55,972	—	—	55,972	913,600	—	73,617	987,217
90,702	—	635,702	726,404	1,480,495	—	101,331	1,581,826
100,683	—	134,473	235,156	1,643,406	—	91,722	1,735,128
1,132,830	—	946,453	2,079,283	18,490,682	136,399	484,680	19,111,761
173,157	—	2,679,719	2,852,876	2,826,369	—	(678,504)	2,147,865
37,750	—	388,509	426,259	616,181	—	(5,802)	610,379
50,749	—	64,085	114,834	828,351	—	(11,711)	816,640
232,106	—	23,988	256,104	3,788,564	—	549,606	4,338,170
44,132	—	—	44,132	720,352	—	62,563	782,915
69,365	—	301,768	371,133	1,132,220	—	(12,557)	1,119,663
954,573	—	78,692	1,033,265	15,581,079	152,846	1,194,246	16,928,171
352,691	—	1,381,200	1,733,891	5,756,827	—	25,420	5,782,247
364,446	—	—	364,446	5,948,699	—	349,494	6,298,193
7,005	—	368,642	375,647	114,336	—	(71,189)	43,147
4,306	—	2,172	6,478	70,286	—	3,563	73,849
540,050	—	3,926,032	4,466,082	8,814,999	—	(814,610)	8,000,389
374,895	—	830,466	1,205,361	6,119,238	—	588,325	6,707,563
130,205	—	217,371	347,576	2,125,272	—	33,063	2,158,335





Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
10,575	—	—	10,575	172,610	—	71,679	244,289
393,624	—	414,384	808,008	6,424,954	—	438,092	6,863,046
86,300	—	865,782	952,082	1,408,632	24,711	(122,660)	1,310,683
298,348	—	506,335	804,683	4,869,796	—	2,605	4,872,401
216,572	—	600,444	817,016	3,535,005	—	171,932	3,706,937
110,886	—	938,923	1,049,809	1,809,941	—	(188,358)	1,621,583
71,733	—	166,001	237,734	1,170,868	—	21,747	1,192,615
801,338	—	1,318,296	2,119,634	13,079,892	—	559,016	13,638,908
95,924	—	—	95,924	1,565,730	—	174,939	1,740,669
26,440	—	35,092	61,532	431,562	—	46,966	478,528
22,921	—	7,646	30,567	374,135	—	18,990	393,125
151,821	—	5,113	156,934	2,478,102	—	183,343	2,661,445
32,129	—	—	32,129	524,424	—	94,473	618,897
11,909	—	219,459	231,368	194,386	—	(15,967)	178,419
469,076	—	593,465	1,062,541	7,656,522	32,862	(43,266)	7,646,118
51,394	—	154,981	206,375	838,887	—	82,185	921,072
42,210	—	21,131	63,341	688,977	—	51,489	740,466
74,012	—	443,672	517,684	1,208,064	—	(78,030)	1,130,034
78,644	—	—	78,644	1,283,675	—	146,642	1,430,317
59,976	—	695,669	755,645	978,956	—	(103,114)	875,842
45,156	—	412,304	457,460	737,063	—	(42,503)	694,560
65,787	—	254,953	320,740	1,073,809	—	65,963	1,139,772
74,634	—	222,264	296,898	1,218,224	—	26,556	1,244,780
174,577	—	—	174,577	2,849,547	—	558,318	3,407,865
17,319	—	154,725	172,044	282,692	—	13,655	296,347
53,243	—	—	53,243	869,062	—	116,255	985,317
114,911	—	223,919	338,830	1,875,635	—	(15,685)	1,859,950
281,909	—	72,510	354,419	4,601,471	—	26,096	4,627,567
150,292	—	1,960,812	2,111,104	2,453,151	—	40,554	2,493,705
52,307	—	342,408	394,715	853,780	—	(36,486)	817,294
172,414	—	—	172,414	2,814,236	—	237,765	3,052,001
378,143	—	910,699	1,288,842	6,172,257	—	(129,999)	6,042,258
5,786	—	4,939	10,725	94,434	—	111,838	206,272
3,063	—	258,423	261,486	49,999	—	(66,512)	(16,513)
145,554	—	467,607	613,161	2,375,811	—	185,870	2,561,681
58,630	—	536,281	594,911	956,991	—	(84,464)	872,527
40,589	—	—	40,589	662,520	—	119,028	781,548
52,369	—	700,571	752,940	854,803	—	(43,515)	811,288
432,631	—	—	432,631	7,061,639	3,889	330,870	7,396,398
237,279	—	391,153	628,432	3,872,997	—	425,060	4,298,057
75,625	—	—	75,625	1,234,398	—	191,855	1,426,253
281,804	—	1,504,078	1,785,882	4,599,759	51	(200,066)	4,399,744
79,488	—	876,546	956,034	1,297,447	—	(198,981)	1,098,466
387,911	—	2,561,434	2,949,345	6,331,706	—	(560,541)	5,771,165
19,799	—	16,907	36,706	323,177	—	67,291	390,468
30,971	—	692,725	723,696	505,518	—	(95,081)	410,437
1,759,950	—	6,582,177	8,342,127	28,726,887	—	(1,594,313)	27,132,574
64,601	—	283,028	347,629	1,054,446	303	62,836	1,117,585
9,637	—	284,179	293,816	157,298	—	(73,319)	83,979
310,236	—	—	310,236	5,063,851	—	997,453	6,061,304
4,410	—	—	4,410	71,988	—	5,855	77,843
249,262	—	—	249,262	4,068,591	—	319,650	4,388,241
43,826	—	902,797	946,623	715,359	—	(46,727)	668,632
158,135	—	819,221	977,356	2,581,167	—	102,684	2,683,851
70,994	—	178,639	249,633	1,158,805	299	41,901	1,201,005
44,337	—	—	44,337	723,689	—	145,364	869,053
43,861	—	304,507	348,368	715,918	—	55,135	771,053
50,184	—	1,050,014	1,100,198	819,128	—	(148,044)	671,084
47,053	—	903,839	950,892	768,024	22,487	(131,077)	659,434
50,980	—	—	50,980	832,126	—	142,827	974,953
169,163	—	129,038	298,201	2,761,172	—	392,913	3,154,085
41,376	—	282,920	324,296	675,355	—	28,060	703,415
6,220	—	312,611	318,831	101,529	—	(50,243)	51,286
275,259	—	986,662	1,261,921	4,492,926	—	(59,453)	4,433,473
3,657	—	1,249	4,906	59,697	—	1,570	61,267
2,911	—	1,709	4,620	47,512	—	6,305	53,817
83,685	—	—	83,685	1,365,949	—	201,659	1,567,608
82,893	—	—	82,893	1,353,031	—	172,102	1,525,133
45,873	—	55,637	101,510	748,765	408	72,030	821,203
64,868	—	522,032	586,900	1,058,811	—	33,129	1,091,940
83,721	—	60,211	143,932	1,366,545	—	146,877	1,513,422
81,339	—	1,186,678	1,268,017	1,327,664	—	(152,594)	1,175,070
24,892	—	22,071	46,963	406,308	—	80,515	486,823
49,286	—	313,106	362,392	804,479	—	39,292	843,771
136,468	—	47,762	184,230	2,227,500	—	84,808	2,312,308
147,928	—	448,796	596,724	2,414,569	22,945	64,534	2,502,048
161,406	—	357,525	518,931	2,634,560	—	143,728	2,778,288
138,565	—	—	138,565	2,261,741	—	284,322	2,546,063
124,213	—	192,061	316,274	2,027,476	—	324,684	2,352,160
10,867	—	1,842	12,709	177,370	—	19,572	196,942
5,825	—	107,479	113,304	95,084	—	(18,690)	76,394
45,941	—	496,628	542,569	749,868	—	(18,255)	731,613
161,593	—	205,885	367,478	2,637,618	—	(23,531)	2,614,087
66,942	—	—	66,942	1,092,673	—	92,067	1,184,740
89,612	—	1,332,510	1,422,122	1,462,699	—	(237,316)	1,225,383
93,719	—	78,172	171,891	1,529,737	—	86,340	1,616,077
140,620	—	995,884	1,136,504	2,295,284	—	(76,871)	2,218,413
46,653	—	204,094	250,747	761,504	811	(28,473)	733,842



Deferred inflows of resources				Pension expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
52,978	—	147,253	200,231	864,730	—	92,287	957,017
165,356	—	1,280,392	1,445,748	2,699,033	—	(166,217)	2,532,816
602,638	—	2,890,591	3,493,229	9,836,598	—	(632,592)	9,204,006
231,136	—	1,281,444	1,512,580	3,772,729	—	329,838	4,102,567
75,930	—	1,040,202	1,116,132	1,239,367	—	(272,352)	967,015
55,508	—	665,381	720,889	906,040	—	46,273	952,313
220,731	—	641,753	862,484	3,602,899	1,342	(73,699)	3,530,542
291,469	—	1,772,650	2,064,119	4,757,513	232,074	149,853	5,139,440
53,224	—	68,455	121,679	868,746	—	118,912	987,658
185,803	—	401,433	587,236	3,032,786	—	(2,968)	3,029,818
48,907	—	543,480	592,387	798,287	—	(108,497)	689,790
28,535	—	35,834	64,369	465,772	—	108,481	574,253
381,976	—	2,698,542	3,080,518	6,234,822	41,848	(771,759)	5,504,911
137,630	—	12,255	149,885	2,246,477	—	256,551	2,503,028
143,759	—	842,098	985,857	2,346,509	—	217,474	2,563,983
58,157	—	171,205	229,362	949,265	—	56,178	1,005,443
60,449	—	—	60,449	986,679	—	88,811	1,075,490
221,562	—	1,834,677	2,056,239	3,616,466	—	(148,922)	3,467,544
174,644	—	625,924	800,568	2,850,640	—	(112,858)	2,737,782
111,177	—	357,932	469,109	1,814,697	15,920	93,204	1,923,821
75,042	—	511,941	586,983	1,224,882	—	(26,017)	1,198,865
192,949	—	443,840	636,789	3,149,416	—	122,752	3,272,168
28,580	—	424,881	453,461	466,497	—	(42,921)	423,576
43,210	—	—	43,210	705,299	—	115,693	820,992
56,510	—	60,579	117,089	922,382	—	176,756	1,099,138
231,149	—	2,467,867	2,699,016	3,772,944	—	(468,278)	3,304,666
582,850	—	—	582,850	9,513,594	—	374,986	9,888,580
26,693	—	67,007	93,700	435,698	—	69,117	504,815
9,984	—	150,285	160,269	162,963	—	32,622	195,585
11,650	—	—	11,650	190,162	57,394	76,734	324,290
360,227	—	—	360,227	5,879,826	373	584,980	6,465,179
38,296	—	77,048	115,344	625,081	—	87,716	712,797
11,143	—	2,152	13,295	181,877	—	41,486	223,363
170,925	—	285,246	456,171	2,789,930	—	(74,810)	2,715,120
17,958	—	250,174	268,132	293,112	—	53,827	346,939
506,075	—	558,831	1,064,906	8,260,435	—	16,988	8,277,423
28,138	—	—	28,138	459,290	—	199,120	658,410
39,122	—	392,850	431,972	638,577	—	(61,926)	576,651
156,049	—	328,358	484,407	2,547,117	—	223,727	2,770,844
149,317	—	462,704	612,021	2,437,243	—	(120,237)	2,317,006
248,233	—	1,066,383	1,314,616	4,051,790	—	(23,682)	4,028,108
29,744	—	364,965	394,709	485,498	3,594	4,082	493,174
991,146	—	—	991,146	16,178,045	—	616,659	16,794,704
239,264	—	1,167,496	1,406,760	3,905,407	—	(264,370)	3,641,037
19,634	—	77,045	96,679	320,472	—	75,507	395,979
62,846	—	1,353,433	1,416,279	1,025,808	—	(135,183)	890,625
8,584	—	552,755	561,339	140,119	—	(102,386)	37,733
21,547	—	9,684	31,231	351,707	—	35,372	387,079
25,313	—	64,614	89,927	413,169	—	5,061	418,230
92,864	—	375,549	468,413	1,515,774	—	87,283	1,603,057
128,307	—	—	128,307	2,094,298	1,405	115,166	2,210,869
103,765	—	—	103,765	1,693,705	—	317,034	2,010,739
53,322	—	—	53,322	870,350	—	62,808	933,158
33,581	—	693,765	727,346	548,121	—	(169,520)	378,601
28,579	—	69,743	98,322	466,487	—	60,734	527,221
222,365	—	628,503	850,868	3,629,562	1,148,060	18,766	4,796,388
32,445	—	—	32,445	529,591	—	101,616	631,207
672,322	—	460,219	1,132,541	10,974,010	20,868	141,805	11,136,683
21,889	—	147,053	168,942	357,287	—	(26,199)	331,088
64,775	—	31,690	96,465	1,057,286	—	41,328	1,098,614
1,147,938	—	—	1,147,938	18,737,285	—	1,566,822	20,304,107
54,247	—	1,278,871	1,333,118	885,444	—	(173,755)	711,689
141,828	—	115,239	257,067	2,314,993	—	220,487	2,535,480
88,161	—	115,149	203,310	1,439,007	—	32,523	1,471,530
82,925	—	—	82,925	1,353,552	9,474	71,993	1,435,019
588,290	—	1,819,204	2,407,494	9,602,391	12,076	(456,709)	9,157,758
388,204	—	393,752	781,956	6,336,479	—	477,079	6,813,558
1,661,337	—	11,951,860	13,613,197	27,117,266	64,019	(1,974,412)	25,206,873
260,803	—	2,336,885	2,597,688	4,256,976	—	(632,340)	3,624,636
1,409,299	—	154,704	1,564,003	23,003,364	13,548	425,744	23,442,656
1,182,600	—	468,770	1,651,370	19,303,059	—	1,743,364	21,046,423
64,248	—	965,772	1,030,020	1,048,696	—	(258,174)	790,522
57,736	—	400,581	458,317	942,394	31,147	(37,074)	936,467
88,203	—	303,155	391,358	1,439,692	—	151,882	1,591,574
130,006	—	655,353	785,359	2,122,026	—	182,950	2,304,976
103,063	—	17,070	120,133	1,682,249	—	140,384	1,822,633
589,140	—	2,870,520	3,459,660	9,616,266	—	(89,026)	9,527,240
192,283	—	719,646	911,929	3,138,549	—	71,011	3,209,560
103,328	—	—	103,328	1,686,583	7,342	165,531	1,859,456
57,087	—	431,470	488,557	931,802	—	(103,789)	828,013
58,524	—	479,114	537,638	955,254	—	40,485	995,739
32,460	—	144,899	177,359	529,834	—	(22,441)	507,393
45,495	—	131,363	176,858	742,593	—	81,873	824,466
76,313	—	155,581	231,894	1,245,619	—	129,947	1,375,566
42,358	—	1,420,585	1,462,943	691,393	—	(362,102)	329,291
388,222	—	107,165	495,387	6,336,779	18,673	1,367,810	7,723,262
81,771	—	—	81,771	1,334,714	3,114	214,035	1,551,863
26,050	—	—	26,050	425,202	—	58,050	483,252

**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, 2016

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
Bedminster Township	42300	Somerset	\$ 9,520,112	—	1,318,614	667,055	289,681	2,275,550
Bernards Township	53000	Somerset	25,167,451	—	3,485,899	1,763,433	991,130	6,240,462
Bernardsville Boro	42200	Somerset	10,392,417	—	1,439,435	728,176	401,038	2,568,649
Bound Brook Borough	43400	Somerset	13,893,801	—	1,924,406	973,511	360,122	3,258,039
Branchburg Township	55800	Somerset	14,881,916	—	2,061,268	1,042,746	516,357	3,620,371
Bridgewater Twp	59700	Somerset	43,755,730	—	6,060,528	3,065,876	275,896	9,402,300
Far Hills Borough	65200	Somerset	2,494,970	—	345,574	174,818	67,202	587,594
Franklin Township (Somerset)	59600	Somerset	66,541,583	—	9,216,556	4,662,435	3,236,214	17,115,205
Green Brook Township	61900	Somerset	10,876,928	—	1,506,544	762,124	91,287	2,359,955
Hillsborough Township	51200	Somerset	34,893,948	—	4,833,098	2,444,949	538,852	7,816,899
Manville Borough	41000	Somerset	15,950,791	—	2,209,316	1,117,640	831,077	4,158,033
Montgomery Township	68700	Somerset	16,796,950	—	2,326,516	1,176,928	381,120	3,884,564
North Plainfield Borough	21300	Somerset	45,538,859	—	6,307,506	3,190,816	1,653,077	11,151,399
Peapack & Gladstone Borough	60400	Somerset	3,981,091	—	551,414	278,947	168,851	999,212
Raritan Borough	46100	Somerset	9,781,344	—	1,354,797	685,359	472,303	2,512,459
Somerset County Finance Office	71800	Somerset	69,233,520	—	9,589,411	4,851,053	—	14,440,464
Somerset County Finance Office	71803	Somerset	34,070,725	—	4,719,075	2,387,267	976,271	8,082,613
Somerville Borough	21600	Somerset	18,700,340	—	2,590,151	1,310,295	62,566	3,963,012
South Bound Brook Borough	48200	Somerset	6,532,853	—	904,854	457,744	183,404	1,546,002
Warren Township	51300	Somerset	18,032,943	—	2,497,711	1,263,532	272,747	4,033,990
Watchung Borough	29800	Somerset	18,108,759	—	2,508,212	1,268,844	965,076	4,742,132
NJ Transit Corporation	62300	Statewide	121,074,761	—	16,769,849	8,483,465	1,655,450	26,908,764
Waterfront Comm of NY Harbor	60600	Statewide	1,031,318	—	142,846	72,262	40,726	255,834
Andover Township	63200	Sussex	5,685,873	—	787,540	398,398	214,806	1,400,744
Byram Township	55900	Sussex	9,541,502	—	1,321,576	668,554	353,401	2,343,531
Franklin Borough	65400	Sussex	6,107,711	—	845,968	427,955	211,122	1,485,045
Hamburg Borough	66000	Sussex	2,999,653	—	415,477	210,180	478,003	1,103,660
Hardyston Township	66700	Sussex	9,833,145	—	1,361,971	688,989	661,623	2,712,583
Hopatcong Borough	47800	Sussex	14,914,787	—	2,065,821	1,045,049	295,925	3,406,795
Newton Town	23600	Sussex	13,968,586	—	1,934,764	978,751	309,210	3,222,725
Ogdensburg Borough	69500	Sussex	3,042,340	—	421,389	213,171	120,444	755,004
Sparta Township	47500	Sussex	21,572,492	—	2,987,967	1,511,541	547,493	5,047,001
Stanhope Borough	72900	Sussex	3,860,502	—	534,711	270,498	52,195	857,404
Sussex County	71903	Sussex	56,060,065	—	7,764,780	3,928,016	2,118,897	13,811,693
Vernon Township	54600	Sussex	18,588,068	—	2,574,600	1,302,429	245,436	4,122,465
Berkeley Heights Township	49300	Union	16,670,832	—	2,309,047	1,168,092	315,243	3,792,382
Clark Township	52600	Union	21,348,441	—	2,956,935	1,495,842	1,308,966	5,761,743
Cranford Township	25401	Union	28,627,201	—	3,965,103	2,005,850	1,180,775	7,151,728
Cranford Township	25402	Union	13,463,786	—	1,864,845	943,380	96,555	2,904,780
Elizabeth City	21001	Union	178,890,192	—	24,777,762	12,534,476	3,381,867	40,694,105
Elizabeth City	21002	Union	140,336,716	—	19,437,788	9,833,111	5,378,848	34,649,747
Fanwood Borough	31100	Union	9,796,198	—	1,356,854	686,400	828,156	2,871,410
Garwood Borough	29700	Union	7,875,471	—	1,090,817	551,818	392,835	2,035,470
Hillside Township	34301	Union	39,020,837	—	5,404,707	2,734,111	39,238	8,178,056
Hillside Township	34302	Union	29,401,597	—	4,072,363	2,060,111	1,037,901	7,170,375
Kenilworth Borough	31000	Union	16,065,077	—	2,225,145	1,125,648	384,064	3,734,857
Linden City	35900	Union	135,158,500	—	18,720,563	9,470,284	3,996,109	32,186,956
Mountainside Borough	39500	Union	14,590,390	—	2,020,889	1,022,319	485,022	3,528,230
New Providence Borough	50300	Union	14,293,944	—	1,979,829	1,001,548	464,561	3,445,938
Plainfield City	20600	Union	118,051,843	—	16,351,150	8,271,655	4,051,878	28,674,683
Rahway City	34100	Union	73,160,092	—	10,133,274	5,126,180	1,506,688	16,766,142
Roselle Borough	21800	Union	46,534,916	—	6,445,468	3,260,608	948,537	10,654,613
Roselle Park Borough	25000	Union	18,333,630	—	2,539,358	1,284,601	899,325	4,723,284
Scotch Plains Township	34500	Union	28,398,066	—	3,933,365	1,989,795	366,363	6,289,523
Springfield Township (Union)	26200	Union	34,679,620	—	4,803,412	2,429,931	867,958	8,101,301
Summit City	28100	Union	51,684,361	—	7,158,709	3,621,419	1,197,213	11,977,341
Union County	72000	Union	134,181,233	—	18,585,203	9,401,809	—	27,987,012
Union County	72001	Union	26,141,134	—	3,620,762	1,831,657	—	5,452,419
Union County	72003	Union	112,265,788	—	15,549,734	7,866,238	257,011	23,672,983
Union Township (Union)	32600	Union	151,748,174	—	21,018,369	10,632,689	2,113,422	33,764,480
Westfield Town	20800	Union	45,303,140	—	6,274,857	3,174,300	771,119	10,220,276
Winfield Township	74100	Union	2,951,108	—	408,753	206,778	164,596	780,127
Belvidere Town	63500	Warren	2,396,545	—	331,941	167,921	170,961	670,823
Blairstown Township	63600	Warren	2,299,971	—	318,565	161,154	283,812	763,531
Greenwich Township (Warren)	65900	Warren	4,907,143	—	679,680	343,834	408,518	1,432,032
Hackettstown Town	56900	Warren	10,329,979	—	1,430,787	723,801	875,154	3,029,742
Independence Twp	60500	Warren	3,547,702	—	491,386	248,580	246,678	986,644
Lopatcong Township	50900	Warren	7,305,398	—	1,011,858	511,875	203,077	1,726,810
Mansfield Township (Warren)	54100	Warren	6,044,734	—	837,245	423,542	478,073	1,738,860
Phillipsburg Town	38800	Warren	20,603,050	—	2,853,692	1,443,614	1,149,264	5,446,570
Pohatcong Township	51900	Warren	7,369,383	—	1,020,720	516,358	321,707	1,858,785
Warren Co Bd of Chosen Frhlrds	72103	Warren	38,037,688	—	5,268,532	2,665,224	977,139	8,910,895
Washington Twp (Warren)	60700	Warren	14,615,974	—	2,024,433	1,024,112	291,786	3,340,331
Palisades Interstate Park Comm	91999	Special Location	4,695,134	—	650,315	328,979	2,827,332	3,806,626
Total Employer			19,102,557,969	—	2,645,861,252	1,338,477,784	562,977,507	4,547,316,543
Total Local Group			20,706,699,056	—	2,645,861,252	1,338,477,784	562,977,507	4,547,316,543
Total			\$ 25,417,443,249	—	3,012,710,085	1,485,369,026	576,757,086	5,074,836,197

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

Deferred inflows of resources			Pension expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan pension expense	Pension expense related to specific liabilities of individual employers	Net amortization of deferred amounts from changes in proportion	Total pension expense
62,406	—	273,322	335,728	1,018,621	569	(2,109)	1,017,081
164,976	—	423,994	588,970	2,692,836	—	122,112	2,814,948
68,124	—	300,983	369,107	1,111,955	—	45,627	1,157,582
91,076	—	697,735	788,811	1,486,592	—	(44,748)	1,441,844
97,553	—	635,846	733,399	1,592,317	—	14,337	1,606,654
286,825	—	1,713,122	1,999,947	4,681,722	—	(428,660)	4,253,062
16,355	—	788,721	805,076	266,954	—	(152,143)	114,811
436,190	—	169,884	606,074	7,119,734	—	855,467	7,975,201
71,300	—	15,571	86,871	1,163,796	—	20,366	1,184,162
228,735	—	189,731	418,466	3,733,540	—	117,876	3,851,416
104,560	—	—	104,560	1,706,683	—	189,736	1,896,419
110,106	—	179,853	289,959	1,797,219	—	35,617	1,832,836
298,514	—	832,424	1,130,938	4,872,511	—	182,951	5,055,462
26,097	—	308,944	335,041	425,964	—	(15,597)	410,367
64,118	—	339,624	403,742	1,046,572	—	27,847	1,074,419
453,836	—	3,200,127	3,653,963	7,407,763	—	(770,254)	6,637,509
223,339	—	239,763	463,102	3,645,458	—	173,847	3,819,305
122,583	—	207,283	329,866	2,000,876	—	(38,014)	1,962,862
42,824	—	188,805	231,629	698,994	—	14,173	713,167
118,209	—	350,162	468,371	1,929,467	—	8,384	1,937,851
118,706	—	922,163	1,040,869	1,937,579	—	(44,298)	1,893,281
793,663	—	1,663,366	2,457,029	12,954,608	—	140,503	13,095,111
6,760	—	5,751	12,511	110,348	—	11,196	121,544
37,272	—	418,921	456,193	608,370	—	(30,075)	578,295
62,546	—	359,522	422,068	1,020,910	—	(23,093)	997,817
40,037	—	334,324	374,361	653,505	—	(18,078)	635,427
19,663	—	88,245	107,908	320,953	—	78,222	399,175
64,458	—	340,608	405,066	1,052,115	—	110,826	1,162,941
97,769	—	276,504	374,273	1,595,834	—	8,392	1,604,226
91,566	—	367,656	459,222	1,494,594	—	12,169	1,506,763
19,943	—	29,240	49,183	325,521	—	21,414	346,935
141,411	—	334,216	475,627	2,308,187	16,539	57,547	2,382,273
25,306	—	283,616	308,922	413,061	—	(46,398)	366,663
367,482	—	1,491,502	1,858,984	5,998,246	—	316,178	6,314,424
121,848	—	97,760	219,608	1,988,863	—	31,948	2,020,811
109,280	—	5,489	114,769	1,783,725	—	94,736	1,878,461
139,942	—	1,140,361	1,280,303	2,284,214	—	118,682	2,402,896
187,656	—	773,267	960,923	3,063,018	—	69,874	3,132,892
88,257	—	1,313,703	1,401,960	1,440,582	—	(287,924)	1,152,658
1,172,652	—	6,829,456	8,002,108	19,140,673	—	(564,678)	18,575,995
919,928	—	2,916,770	3,836,698	15,015,575	—	1,023,127	16,038,702
64,216	—	523,583	587,799	1,048,162	—	137,960	1,186,122
51,625	—	195,843	247,468	842,650	—	66,503	909,153
255,787	—	1,272,765	1,528,552	4,175,103	—	(330,268)	3,844,835
192,732	—	—	192,732	3,145,876	—	315,401	3,461,277
105,309	—	201,206	306,515	1,718,911	—	30,006	1,748,917
885,984	—	4,639,161	5,525,145	14,461,523	5,309	(258,479)	14,208,353
95,642	—	—	95,642	1,561,125	495	145,967	1,707,587
93,699	—	210,121	303,820	1,529,406	—	77,844	1,607,250
773,847	—	3,411,532	4,185,379	12,631,166	—	337,342	12,968,508
479,575	—	2,216,119	2,695,694	7,827,893	—	(175,857)	7,652,036
305,043	—	4,024,322	4,329,365	4,979,086	54,405	(598,232)	4,435,259
120,180	—	104,249	224,429	1,961,639	—	256,584	2,218,223
186,154	—	626,817	812,971	3,038,501	—	(22,818)	3,015,683
227,330	—	1,064,040	1,291,370	3,710,607	—	39,919	3,750,526
338,799	—	19,888	358,687	5,530,060	—	282,087	5,812,147
879,578	—	4,402,815	5,282,393	14,356,958	—	(1,277,418)	13,079,540
171,359	—	1,348,742	1,520,101	2,797,017	—	(334,355)	2,462,662
735,919	—	4,043,703	4,779,622	12,012,077	—	(882,466)	11,129,611
994,732	—	479,409	1,474,141	16,236,564	—	404,977	16,641,541
296,969	—	1,959,673	2,256,642	4,847,290	—	(213,601)	4,633,689
19,345	—	415,052	434,397	315,759	—	(45,338)	270,421
15,710	—	32,695	48,405	256,423	—	42,489	298,912
15,077	—	70,390	85,467	246,089	—	43,003	289,092
32,167	—	221,142	253,309	525,048	—	35,053	560,101
67,715	—	—	67,715	1,105,274	451	220,494	1,326,219
23,256	—	223,548	246,804	379,593	—	23,328	402,921
47,888	—	319,020	366,908	781,654	—	(23,233)	758,421
39,624	—	—	39,624	646,767	—	120,179	766,946
135,056	—	72,943	207,999	2,204,460	—	317,332	2,521,792
48,307	—	274,665	322,972	788,500	—	(5,182)	783,318
249,343	—	76,358	325,701	4,069,910	13,985	273,150	4,357,045
95,810	—	432,963	528,773	1,563,862	—	(31,050)	1,532,812
30,777	—	—	30,777	502,364	—	617,321	1,144,308
125,220,083	—	562,977,507	688,197,590	2,043,911,998	6,498,294	—	2,050,410,292
125,220,083	—	562,977,507	688,197,590	2,248,798,664	6,498,294	—	2,255,296,958
165,979,648	—	576,757,086	742,736,734	2,696,946,721	6,489,842	—	2,703,436,563

**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, 2016

**(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](http://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:

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

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service, 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.

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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. 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, 2015 through June 30, 2016. Employer and nonemployer allocation percentages have been rounded for presentation purposes, therefore amounts presented in the schedule of pension amounts by employer and nonemployer may result in immaterial differences. Contributions from employers are recognized when due, based on statutory requirements.

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

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedule of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2016 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal year ended June 30, 2016.

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, 2016 State special funding situation net pension liability amount of \$1,604,141,087, is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The State special funding situation pension expense of \$204,886,666, for the fiscal year ending June 30, 2016, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2016. 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 2016, the State contributed an amount less than the actuarially determined amount.

The Local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of



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POLICE AND FIREMEN'S RETIREMENT SYSTEM**

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

**(5) Collective Net Pension Liability**

*Components of Net Pension Liability*

The components of the collective net pension liability of the participating employers for PFRS as of June 30, 2016 is as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Total pension liability	\$ 6,255,619,682	43,146,550,231	49,402,169,913
Plan fiduciary net position	1,544,875,489	22,439,851,175	23,984,726,664
Net pension liability	<u>\$ 4,710,744,193</u>	<u>20,706,699,056</u>	<u>25,417,443,249</u>

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

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

June 30, 2016

*Actuarial Assumptions*

The collective total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions:

Inflation rate	3.08%
Salary increases:	
Through 2026	2.10 - 8.98% based on age
Thereafter	3.10 - 9.98% based on age
Investment rate of return	7.65%

Pre-retirement mortality rates were based on the RP-2000 Pre-Retirement mortality tables projected thirteen years using Projection Scale BB and then projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for male service retirements and beneficiaries are based the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for female service retirements and beneficiaries were based the RP-2000 Combined Healthy Mortality Tables projected thirteen years using Projection Scale BB and then two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Disability mortality rates were based on special mortality tables used for the period after disability retirement.

The actuarial assumptions used in the July 1, 2015 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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In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2016 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%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment grade credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High yield bonds	2.00%	4.56%
Inflation-indexed bonds	1.50%	3.44%
Broad U.S. equities	26.00%	8.53%
Developed foreign equities	13.25%	6.83%
Emerging market equities	6.50%	9.95%
Private equity	9.00%	12.40%
Hedge funds/Absolute return	12.50%	4.68%
Real estate (property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global debt ex U.S.	5.00%	-0.25%
REIT	5.25%	5.63%

*Discount Rate*

The discount rate used to measure the total pension liability was 5.55% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and a municipal bond rate of 2.85% as of June 30, 2016 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

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contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2050. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2050, 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, 2016, 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 (4.55%)</u>	<u>At current discount rate (5.55%)</u>	<u>At 1% increase (6.55%)</u>
State	\$	5,612,325,178	4,710,744,193	3,977,817,225
Local		<u>26,699,770,118</u>	<u>20,706,699,056</u>	<u>15,819,710,095</u>
Total	\$	<u><u>32,312,095,296</u></u>	<u><u>25,417,443,249</u></u>	<u><u>19,797,527,320</u></u>

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resource (excluding employer specific amounts) for the year ended June 30, 2016:

	<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>
<b>Deferred Outflows of Resources:</b>						
State:						
Changes of assumptions	2014	6.17 years	\$ 58,262,794	—	13,971,893	44,290,901
	2015	5.53 years	382,073,552	—	84,342,947	297,730,605
	2016	5.58 years	—	30,248,141	5,420,814	24,827,327
Subtotal			<u>440,336,346</u>	<u>30,248,141</u>	<u>103,735,654</u>	<u>366,848,833</u>
Difference between projected and actual earnings on pension plan investments	2014	5 years	(65,842,271)	—	(21,947,423)	(43,894,848)
	2015	5 years	77,423,418	—	19,355,854	58,067,564
	2016	5 years	—	165,898,157	33,179,631	132,718,526
Subtotal			<u>11,581,147</u>	<u>165,898,157</u>	<u>30,588,062</u>	<u>146,891,242</u>
Subtotal State			<u>451,917,493</u>	<u>196,146,298</u>	<u>134,323,716</u>	<u>513,740,075</u>
Local:						
Changes of assumptions	2014	6.17 years	380,914,681	—	91,346,447	289,568,234
	2015	5.53 years	2,694,291,613	—	594,766,360	2,099,525,253
	2016	5.58 years	—	312,830,596	56,062,831	256,767,765
Subtotal			<u>3,075,206,294</u>	<u>312,830,596</u>	<u>742,175,638</u>	<u>2,645,861,252</u>
Difference between projected and actual earnings on pension plan investments	2014	5 years	(962,739,078)	—	(320,913,025)	(641,826,053)
	2015	5 years	672,847,098	—	168,211,775	504,635,323
	2016	5 years	—	1,844,585,642	368,917,128	1,475,668,514
Subtotal			<u>(289,891,980)</u>	<u>1,844,585,642</u>	<u>216,215,878</u>	<u>1,338,477,784</u>
Subtotal Local			<u>2,785,314,314</u>	<u>2,157,416,238</u>	<u>958,391,516</u>	<u>3,984,339,036</u>
Total			<u>\$ 3,237,231,807</u>	<u>2,353,562,536</u>	<u>1,092,715,232</u>	<u>4,498,079,111</u>
<b>Deferred Inflows of Resources:</b>						
State:						
Difference between expected and actual experience	2015	5.53 years	\$ 32,553,727	—	7,186,253	25,367,474
	2016	5.58 years	—	18,752,809	3,360,718	15,392,091
Subtotal State			<u>32,553,727</u>	<u>18,752,809</u>	<u>10,546,971</u>	<u>40,759,565</u>
Local:						
Difference between expected and actual experience	2015	5.53 years	143,667,728	—	31,714,730	111,952,998
	2016	5.58 years	—	16,163,828	2,896,743	13,267,085
Subtotal Local			<u>143,667,728</u>	<u>16,163,828</u>	<u>34,611,473</u>	<u>125,220,083</u>
Total			<u>\$ 176,221,455</u>	<u>34,916,637</u>	<u>45,158,444</u>	<u>165,979,648</u>

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

	<u>State</u>	<u>Local</u>	<u>Total</u>
Year ending June 30:			
2017	\$ 123,776,745	923,780,041	1,047,556,786
2018	123,776,745	923,780,041	1,047,556,786
2019	145,724,168	1,244,693,067	1,390,417,235
2020	78,508,000	736,029,476	814,537,476
2021	1,194,852	30,836,328	32,031,180
Total	\$ <u>472,980,510</u>	<u>3,859,118,953</u>	<u>4,332,099,463</u>

*Changes in Proportion*

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

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**(7) Pension Expense**

The components of allocable pension expense, which exclude pension expense related to specific liabilities of individual employers, for State and local employers for the year ending June 30, 2016 are as follows:

	<u>State</u>	<u>Local</u>	<u>Total</u>
Service cost	\$ 153,113,893	995,499,819	1,148,613,712
Interest on total pension liability	350,423,556	2,401,021,664	2,751,445,220
Member contributions	(50,916,706)	(337,764,702)	(388,681,408)
Administrative expense	585,636	3,707,255	4,292,891
Expected investment return net of investment expenses	(128,843,519)	(1,730,947,121)	(1,859,790,640)
Pension expense related to specific liabilities of individual employers	8,452	(6,498,294)	(6,489,842)
Current period recognition (amortization) of deferred outflows and inflows of resources:			
Differences between expected and actual experience	(10,546,971)	(34,611,473)	(45,158,444)
Changes in assumptions	103,735,654	742,175,638	845,911,292
Differences between projected and actual earnings on pension plan investments	<u>30,588,062</u>	<u>216,215,878</u>	<u>246,803,940</u>
Total pension expense	<u>\$ 448,148,057</u>	<u>2,248,798,664</u>	<u>2,696,946,721</u>

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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2016

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Absecon City	56600	Atlantic	\$ 34,787	0.0565954895%
Atlantic City	30801	Atlantic	570,300	0.9278301688%
Atlantic City	30802	Atlantic	440,374	0.7164518791%
Atlantic County	70100	Atlantic	342,963	0.5579714832%
Atlantic County	70103	Atlantic	122,373	0.1990904186%
Brigantine City	50201	Atlantic	59,769	0.0972387499%
Brigantine City	50202	Atlantic	55,857	0.0908742931%
Buena Borough	58900	Atlantic	8,720	0.0141862187%
Egg Harbor City	59900	Atlantic	20,327	0.0330705968%
Egg Harbor Township	58200	Atlantic	142,637	0.2320578684%
Galloway Township	53800	Atlantic	83,009	0.1350485931%
Hamilton Township (Atlantic)	59100	Atlantic	78,913	0.1283848749%
Hammonton Town	36500	Atlantic	45,705	0.0743588637%
Linwood City	54400	Atlantic	27,002	0.0439297397%
Longport Borough	38700	Atlantic	19,665	0.0319937462%
Margate City	32800	Atlantic	116,618	0.1897280736%
Mullica Township	68900	Atlantic	18,027	0.0293279891%
Northfield City	45400	Atlantic	42,879	0.0697610305%
Pleasantville City	35100	Atlantic	153,431	0.2496196090%
Somers Point City	33500	Atlantic	49,545	0.0806052103%
Ventnor City	32100	Atlantic	151,246	0.2460650208%
Allendale Borough	52000	Bergen	28,999	0.0471796699%
Alpine Borough	46000	Bergen	29,532	0.0480459336%
Bergen County	70200	Bergen	1,313,413	2.1368121678%
Bergenfield Borough	29000	Bergen	119,598	0.1945764768%
Bogota Borough	28900	Bergen	30,453	0.0495443258%
Carlstadt Borough	21700	Bergen	61,875	0.1006649254%
Cliffside Park Borough	25300	Bergen	84,924	0.1381649595%
Closter Borough	38400	Bergen	43,068	0.0700676509%
Cresskill Borough	31200	Bergen	64,709	0.1052757593%
Demarest Borough	37500	Bergen	28,850	0.0469369492%
Dumont Borough	27800	Bergen	80,194	0.1304695251%
East Rutherford Borough	22100	Bergen	99,883	0.1625019055%
Edgewater Borough	44300	Bergen	69,930	0.1137702462%
Elmwood Park Borough	33100	Bergen	85,827	0.1396334256%
Emerson Borough	43500	Bergen	40,450	0.0658089398%
Englewood City	27201	Bergen	200,669	0.3264710506%
Englewood City	27202	Bergen	118,431	0.1926767799%
Englewood Cliffs Borough	44100	Bergen	63,777	0.1037600737%
Fair Lawn Borough	32300	Bergen	134,796	0.2193020948%
Fairview Borough	26600	Bergen	60,058	0.0977094734%
Fort Lee Borough	42900	Bergen	215,743	0.3509952803%
Franklin Lakes Borough	43900	Bergen	41,091	0.0668521848%
Garfield City	35800	Bergen	134,167	0.2182777376%
Glen Rock Borough	26900	Bergen	45,139	0.0734365497%
Hackensack City	28000	Bergen	479,397	0.7799381086%
Harrington Park Borough	44500	Bergen	22,604	0.0367748157%
Hasbrouck Heights Borough	30400	Bergen	63,557	0.1034013279%
Haworth Borough	41500	Bergen	22,984	0.0373935755%
Hillsdale Borough	28800	Bergen	36,605	0.0595538851%



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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for Year ended June 30, 2016

<b>Employer</b>	<b>Employer number</b>	<b>County</b>	<b>Nonemployer contributions</b>	<b>Employer proportionate share</b>
Ho-Ho-Kus Borough	29900	Bergen	\$ 28,000	0.0455538462%
Leonia Borough	23100	Bergen	44,848	0.0729636185%
Little Ferry Borough	29500	Bergen	55,681	0.0905888909%
Lodi Borough	41100	Bergen	92,281	0.1501332094%
Lyndhurst Township	24800	Bergen	112,115	0.1824011968%
Mahwah Township	30600	Bergen	114,956	0.1870234370%
Maywood Borough	37400	Bergen	52,327	0.0851314170%
Midland Park Borough	54000	Bergen	23,217	0.0377726808%
Montvale Borough	24300	Bergen	48,749	0.0793105367%
Moonachie Borough	48000	Bergen	39,036	0.0635087967%
New Milford Borough	27300	Bergen	67,162	0.1092667295%
North Arlington Borough	34000	Bergen	64,297	0.1046063458%
Northvale Borough	48400	Bergen	28,231	0.0459297628%
Norwood Borough	43700	Bergen	31,896	0.0518927922%
Oakland Borough	49600	Bergen	59,197	0.0963088318%
Old Tappan Borough	48900	Bergen	30,094	0.0489607660%
Oradell Borough	23200	Bergen	41,714	0.0678658716%
Palisades Park Borough	35000	Bergen	66,701	0.1085172267%
Paramus Borough	27400	Bergen	207,918	0.3382646496%
Park Ridge Borough	43200	Bergen	35,896	0.0584000115%
Ramsey Borough	36800	Bergen	66,111	0.1075567692%
Ridgefield Borough	27500	Bergen	53,110	0.0864059764%
Ridgefield Park Village	35200	Bergen	60,507	0.0984393524%
Ridgewood Village	32000	Bergen	190,383	0.3097377981%
River Edge Borough	20100	Bergen	43,953	0.0715082758%
River Vale Township	48300	Bergen	50,885	0.0827862621%
Rochelle Park Township	42800	Bergen	44,041	0.0716506703%
Rutherford Borough	31600	Bergen	82,209	0.1337470512%
Saddle Brook Township	24400	Bergen	66,549	0.1082692322%
Saddle River Borough	50400	Bergen	47,537	0.0773390906%
South Hackensack Township	50600	Bergen	34,545	0.0562017890%
Teaneck Township	21500	Bergen	375,351	0.6106640639%
Tenafly Borough	31400	Bergen	77,123	0.1254730856%
Upper Saddle River Boro	48800	Bergen	43,207	0.0702939367%
Waldwick Borough	49001	Bergen	36,559	0.0594782112%
Wallington Borough	34600	Bergen	46,483	0.0756232433%
Washington Township (Bergen)	46900	Bergen	43,721	0.0711301516%
Westwood Borough	40200	Bergen	54,606	0.0888387020%
Woodcliff Lake Borough	47000	Bergen	38,418	0.0625034500%
Wood-Ridge Borough	33300	Bergen	61,428	0.0999383579%
Wyckoff Township	47200	Bergen	50,761	0.0825843832%
Beverly City Municipal Bldg	36600	Burlington	6,778	0.0110279067%
Bordentown City	37900	Burlington	14,176	0.0230637358%
Bordentown Fire District #1	63800	Burlington	5,183	0.0084325496%
Bordentown Twp	52200	Burlington	34,620	0.0563235786%
Bordentown Twp Fire District 2	63700	Burlington	12,930	0.0210361169%
Burlington City	41300	Burlington	55,505	0.0903021395%
Burlington County/Payroll Dept	70300	Burlington	279,230	0.4542835266%
Burlington County/Payroll Dept	70303	Burlington	58,098	0.0945213579%
Burlington Township	54500	Burlington	73,609	0.1197549844%

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Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Chesterfield Township	76000	Burlington	\$ 10,830	0.0176187720%
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	2,632	0.0042825048%
Cinnaminson Township	29200	Burlington	38,303	0.0623151851%
Cinnaminson Twp Fire Dist #1	64200	Burlington	18,532	0.0301500995%
Delanco Township	45300	Burlington	17,856	0.0290495778%
Delran Township	61700	Burlington	53,558	0.0871336477%
Eastampton Township	59000	Burlington	22,834	0.0371495057%
Edgewater Park Township	61800	Burlington	15,412	0.0250739386%
Evesham Township	55200	Burlington	193,631	0.3150214796%
Florence Township	36300	Burlington	39,712	0.0646085825%
Florence Twp. Fire Dist. #1	77600	Burlington	5,058	0.0082285858%
Lumberton Township	61400	Burlington	27,724	0.0451048314%
Mansfield Township (Burlington)	68300	Burlington	18,476	0.0300581134%
Maple Shade Township	29300	Burlington	55,291	0.0899533283%
Medford Lakes Borough	62900	Burlington	8,752	0.0142384668%
Medford Township	49500	Burlington	61,941	0.1007732237%
Moorestown Township	39600	Burlington	64,903	0.1055921915%
Mount Holly Township	39800	Burlington	31,385	0.0510600114%
Mount Laurel Fire District #1	75300	Burlington	66,255	0.1077915177%
Mount Laurel Township	49900	Burlington	116,375	0.1893315521%
New Hanover Township	69200	Burlington	1,240	0.0020178071%
North Hanover Township	69300	Burlington	6,639	0.0108006397%
Palmyra Borough	38300	Burlington	23,504	0.0382384984%
Pemberton Borough	69700	Burlington	6,218	0.0101168764%
Pemberton Township	62800	Burlington	79,126	0.1287311105%
Riverside Township	25100	Burlington	22,147	0.0360310774%
Riverton Borough	37100	Burlington	5,106	0.0083063447%
Springfield Township (Burl)	72800	Burlington	10,809	0.0175847985%
Westampton Township	62200	Burlington	45,471	0.0739776733%
Willingboro Township	49100	Burlington	135,914	0.2211202307%
Audubon Borough	23400	Camden	27,711	0.0450830001%
Barrington Borough	48100	Camden	22,802	0.0370968896%
Bellmawr Borough	37300	Camden	36,474	0.0593397415%
Berlin Borough	52800	Camden	24,199	0.0393696822%
Berlin Township	52300	Camden	27,224	0.0442910611%
Brooklawn Borough	47300	Camden	9,591	0.0156045217%
Camden City	21201	Camden	—	—%
Camden City	21202	Camden	325,535	0.5296171977%
Camden Co Bd of Chosen Frhldrs	70401	Camden	576,289	0.9375743175%
Camden Co Bd of Chosen Frhldrs	70403	Camden	151,181	0.2459589302%
Camden Co Bd. of Ch Freeholders	70402	Camden	1,546	0.0025157585%
Camden County Regional Police	70404	Camden	413,512	0.6727494065%
Cherry Hill Fire Dist 13	75800	Camden	171,807	0.2795155815%
Cherry Hill Township	33000	Camden	247,154	0.4020984639%
Chesilhurst Borough	59800	Camden	7,417	0.0120671043%
Clementon Borough	64400	Camden	16,020	0.0260624826%
Collingswood Borough	25801	Camden	30,748	0.0500247386%
Collingswood Borough	25802	Camden	22,317	0.0363075263%
Gibbsboro Borough	65600	Camden	6,570	0.0106895205%
Gloucester City	32200	Camden	83,319	0.1355526769%

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Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Gloucester Township	48600	Camden	\$ 225,636	0.3670901493%
Gloucester Twp Fire District 2	75900	Camden	6,707	0.0109113910%
Gloucester Twp Fire District 4	65700	Camden	4,146	0.0067446660%
Gloucester Twp Fire District 5	77000	Camden	6,466	0.0105190396%
Gloucester Twp Fire District 6	76100	Camden	4,410	0.0071747930%
Haddon Heights Borough	40500	Camden	25,538	0.0415480356%
Haddon Township	22200	Camden	45,453	0.0739488510%
Haddon Twp Fire District 1	85102	Camden	1,454	0.0023655145%
Haddonfield Borough	38600	Camden	34,763	0.0565566101%
Laurel Springs Borough	67800	Camden	9,267	0.0150770121%
Lawnside Borough	68000	Camden	6,516	0.0106013365%
Lindenwold Borough	55300	Camden	64,618	0.1051276003%
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—%
Magnolia Borough	60800	Camden	16,991	0.0276428037%
Merchantville Borough	38900	Camden	24,093	0.0391976068%
Mount Ephraim Borough	37200	Camden	18,631	0.0303105232%
Oaklyn Borough	33600	Camden	17,623	0.0286705951%
Pennsauken Township	20900	Camden	170,184	0.2768757032%
Pine Hill Borough	55100	Camden	31,484	0.0512214164%
Pine Hill Fire District 1	77200	Camden	1,351	0.0021985904%
Pine Valley Borough	70000	Camden	694	0.0011288534%
Runnemede Borough	38500	Camden	23,297	0.0379026879%
Somerdale Borough	61000	Camden	22,256	0.0362084266%
Stratford Borough	61500	Camden	22,126	0.0359971039%
Voorhees Fire District	76300	Camden	31,465	0.0511913676%
Voorhees Township	53100	Camden	77,528	0.1261307249%
Waterford Township	53200	Camden	31,046	0.0505093213%
Winslow Township	53500	Camden	136,652	0.2223208332%
Winslow Twp Fire District 1	79902	Camden	15,468	0.0251653115%
Woodlynne Borough	51400	Camden	4,794	0.0077998079%
Avalon Borough	57400	Cape May	28,330	0.0460900639%
Cape May City	44400	Cape May	57,475	0.0935075484%
Cape May County	70500	Cape May	189,597	0.3084575969%
Lower Township	57600	Cape May	67,712	0.1101624288%
Middle Township	57900	Cape May	76,725	0.1248252581%
North Wildwood City	26000	Cape May	56,038	0.0911697524%
Ocean City	20700	Cape May	226,419	0.3683653219%
Sea Isle City	57700	Cape May	38,032	0.0618754916%
Stone Harbor Borough	57500	Cape May	24,073	0.0391642465%
West Wildwood Borough	59200	Cape May	2,642	0.0042980811%
Wildwood City	34900	Cape May	82,609	0.1343970862%
Wildwood Crest Borough	53700	Cape May	26,422	0.0429869435%
Bridgeton City	36200	Cumberland	121,499	0.1976688042%
Cumberland County	70600	Cumberland	202,873	0.3300578952%
Cumberland County	70603	Cumberland	52,838	0.0859634619%
Millville City	22600	Cumberland	114,281	0.1859257362%
Vineland City	26500	Cumberland	253,177	0.4118981722%
Belleville Township	35400	Essex	319,642	0.5200313877%
Bloomfield Township	32700	Essex	370,906	0.6034335886%
Caldwell Borough	40800	Essex	40,074	0.0651976615%

**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, 2016

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Cedar Grove Township	28700	Essex	\$ 64,715	0.1052855711%
East Orange City	23800	Essex	610,642	0.9934623726%
Essex County	70700	Essex	1,603,540	2.6088247271%
Essex County College	62700	Essex	8,524	0.0138670883%
Essex Fells Borough	27900	Essex	24,862	0.0404483725%
Fairfield Township (Essex)	36700	Essex	64,179	0.1044142788%
Glen Ridge Borough	25500	Essex	36,797	0.0598655340%
Irvington Township	29100	Essex	482,525	0.7850281287%
Livingston Township	36000	Essex	137,698	0.2240226987%
Maplewood Township	23900	Essex	190,875	0.3105367281%
Millburn Township	26300	Essex	202,974	0.3302212625%
Montclair Township	28300	Essex	358,069	0.5825485743%
Newark City	21101	Essex	1,841,329	2.9956852650%
Newark City	21102	Essex	1,130,904	1.8398853349%
North Caldwell Borough	38000	Essex	30,839	0.0501716710%
Nutley Township	32500	Essex	185,533	0.3018466174%
Orange City	24900	Essex	273,596	0.4451171733%
Roseland Borough	43600	Essex	49,531	0.0805820298%
South Orange Village	35600	Essex	156,274	0.2542445473%
Verona Township	34200	Essex	54,229	0.0882259520%
West Caldwell Township	36100	Essex	56,787	0.0923876484%
West Orange Township	24700	Essex	329,934	0.5367749426%
Clayton Borough	64300	Gloucester	22,949	0.0373359309%
Deptford Township	63000	Gloucester	94,958	0.1544894257%
Deptford Twp Fire District	64900	Gloucester	19,389	0.0315443634%
East Greenwich Township	59300	Gloucester	26,868	0.0437124072%
Elk Township	60900	Gloucester	16,206	0.0263665273%
Franklin Township (Gloucester)	56500	Gloucester	31,109	0.0506114872%
Glassboro Borough	45201	Gloucester	76,799	0.1249448401%
Glassboro Borough	45202	Gloucester	5,056	0.0082256422%
Gloucester County	70800	Gloucester	192,767	0.3136159320%
Gloucester County	70803	Gloucester	56,394	0.0917485289%
Greenwich Township (Gloucester)	45000	Gloucester	30,151	0.0490527521%
Harrison Township (Gloucester)	60000	Gloucester	25,041	0.0407395391%
Logan Township	57000	Gloucester	33,779	0.0549553161%
Mantua Township	68400	Gloucester	44,286	0.0720503805%
Monroe Township (Gloucester)	45100	Gloucester	111,617	0.1815907380%
Newfield Borough	74700	Gloucester	7,052	0.0114728741%
Paulsboro Borough	39100	Gloucester	26,589	0.0432581185%
Pitman Borough	41200	Gloucester	21,934	0.0356848417%
South Harrison Township	72600	Gloucester	5,634	0.0091658628%
Washington Twp (Gloucester)	49400	Gloucester	131,128	0.2133344047%
Washington Twp Bd of Fire Comm	78700	Gloucester	28,557	0.0464604612%
Wenonah Borough	73900	Gloucester	7,021	0.0114230790%
West Deptford Township	47900	Gloucester	67,166	0.1092735978%
Westville Borough	22700	Gloucester	18,167	0.0295566052%
Woodbury City	24000	Gloucester	51,113	0.0831570274%
Woodbury Heights Borough	60100	Gloucester	10,654	0.0173331245%
Woolwich Township	74200	Gloucester	28,273	0.0459970966%
Bayonne City	20300	Hudson	730,032	1.1877010765%

**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, 2016

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
East Newark Borough	34700	Hudson	\$ 8,397	0.0136607941%
Guttenberg Town	25600	Hudson	36,433	0.0592740021%
Harrison Town (Hudson)	31800	Hudson	130,859	0.2128972867%
Hoboken City	23301	Hudson	247,500	0.4026614188%
Hoboken City	23302	Hudson	226,870	0.3690985124%
Hudson County	70900	Hudson	791,956	1.2884451100%
Hudson County	70903	Hudson	138,054	0.2246022111%
Jersey City	38101	Hudson	1,578,139	2.5674988072%
Jersey City Fire Dept.	38102	Hudson	1,182,010	1.9230300974%
Kearny Town	31900	Hudson	350,845	0.5707952039%
Lambertville City Fire District 1	86102	Hudson	740	0.0012040367%
North Bergen Township	23701	Hudson	192,275	0.3128155303%
North Hudson Reg Fire & Rescue	79000	Hudson	536,632	0.8730550228%
Secaucus Town	24600	Hudson	119,741	0.1948079139%
Union City	22400	Hudson	316,103	0.5142733032%
Weehawken Township	27700	Hudson	91,548	0.1489409469%
West New York Town	23000	Hudson	200,512	0.3262169237%
Clinton Town	64500	Hunterdon	16,313	0.0265403197%
Clinton Township	64600	Hunterdon	41,318	0.0672201292%
Delaware Township	64800	Hunterdon	10,695	0.0173992318%
Flemington Borough	65300	Hunterdon	20,434	0.0332451251%
Franklin Township (Hunterdon)	75500	Hunterdon	8,096	0.0131715508%
Frenchtown Borough	65500	Hunterdon	2,731	0.0044431738%
High Bridge Borough	67000	Hunterdon	12,826	0.0208663719%
Holland Township	67100	Hunterdon	8,247	0.0134166017%
Hunterdon County	71000	Hunterdon	28,950	0.0470998259%
Hunterdon County	71003	Hunterdon	29,859	0.0485779812%
Lambertville City	67700	Hunterdon	11,922	0.0193955755%
Lebanon Township	54300	Hunterdon	16,037	0.0260900784%
Raritan Township	61200	Hunterdon	59,428	0.0966846256%
Readington Township	72400	Hunterdon	42,426	0.0690239153%
Tewksbury Township	73300	Hunterdon	13,476	0.0219244573%
West Amwell Township	74000	Hunterdon	9,389	0.0152753341%
East Windsor Township	50800	Mercer	82,321	0.1339285704%
Ewing Township	43100	Mercer	147,115	0.2393440259%
Hamilton Township (Mercer)	33900	Mercer	350,134	0.5696386320%
Hamilton Twp Fire District 2	74400	Mercer	25,505	0.0414949290%
Hamilton Twp Fire District 3	66100	Mercer	28,526	0.0464094396%
Hamilton Twp Fire District 4	66200	Mercer	17,981	0.0292540322%
Hamilton Twp Fire District 5	66300	Mercer	8,969	0.0145919388%
Hamilton Twp Fire District 6	74600	Mercer	17,252	0.0280674116%
Hamilton Twp Fire District 7	66400	Mercer	25,156	0.0409268228%
Hamilton Twp Fire District 8	74300	Mercer	5,894	0.0095896121%
Hamilton Twp Fire District 9	74500	Mercer	21,899	0.0356270744%
Hightstown Borough	24100	Mercer	17,138	0.0278822129%
Hopewell Township (Mercer)	67200	Mercer	57,193	0.0930479859%
Hopewell Twp Fire District 1	77500	Mercer	13,497	0.0219579402%
Lawrence Township (Mercer)	22900	Mercer	116,260	0.1891456176%
Mercer County	71100	Mercer	494,649	0.8047526465%
Mercer County	71103	Mercer	89,324	0.1453227044%

**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, 2016

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Pennington Borough	69800	Mercer	\$ 4,023	0.0065451175%
Princeton	86001	Mercer	119,230	0.1939770954%
Princeton Borough	20500	Mercer	—	—%
Princeton Township	25200	Mercer	—	—%
Robbinsville Township	73700	Mercer	67,674	0.1100993876%
Trenton City	33401	Mercer	408,261	0.6642067188%
Trenton City	33402	Mercer	402,640	0.6550606024%
West Windsor Township	49700	Mercer	111,099	0.1807482680%
Carteret Borough	21400	Middlesex	142,842	0.2323914713%
Cranbury Township	64700	Middlesex	30,698	0.0499431776%
Dunellen Borough	26100	Middlesex	26,254	0.0427130702%
East Brunswick Township	56700	Middlesex	180,619	0.2938519216%
Edison Township	31701	Middlesex	388,316	0.6317565989%
Edison Township	31702	Middlesex	268,182	0.4363095657%
Helmetta Borough	66900	Middlesex	5,619	0.0091424370%
Highland Park Borough	21900	Middlesex	55,029	0.0895270033%
Jamesburg Borough	53600	Middlesex	27,474	0.0446986208%
Metuchen Borough	22800	Middlesex	44,523	0.0724343918%
Middlesex Borough	36900	Middlesex	49,422	0.0804049259%
Middlesex County	71200	Middlesex	556,065	0.9046711354%
Middlesex County	71203	Middlesex	84,997	0.138282337%
Middlesex County College	75700	Middlesex	18,530	0.0301471559%
Milltown Borough	58500	Middlesex	24,911	0.0405277258%
Monroe Township (Middlesex)	62600	Middlesex	113,932	0.1853584886%
Monroe Twp Fire District 2	68600	Middlesex	21,663	0.0352437990%
Monroe Twp Fire District 3	75100	Middlesex	34,049	0.0553947643%
New Brunswick City	33700	Middlesex	468,565	0.7623165157%
North Brunswick Township	59400	Middlesex	173,123	0.2816572632%
Old Bridge Township	47100	Middlesex	178,894	0.2910447512%
Old Bridge Twp Fire District 2	74800	Middlesex	3,438	0.0055939813%
Old Bridge Twp Fire District 4	85002	Middlesex	2,114	0.0034388083%
Perth Amboy City	24500	Middlesex	265,091	0.4312807470%
Piscataway Township	37700	Middlesex	184,022	0.2993885035%
Plainsboro Township	56200	Middlesex	63,913	0.1039805950%
Plainsboro Twp Fire District 1	75600	Middlesex	5,191	0.0084450597%
Sayreville Borough	40700	Middlesex	193,216	0.3143459337%
South Amboy City	27600	Middlesex	42,361	0.0689184379%
South Brunswick Township	50700	Middlesex	146,448	0.2382585899%
South Plainfield Borough	40600	Middlesex	106,307	0.1729528754%
South River Borough	39400	Middlesex	54,430	0.0885528092%
Spotswood Borough	51500	Middlesex	35,211	0.0572856306%
Woodbridge Township	32400	Middlesex	393,348	0.6399439749%
Woodbridge Twp Fire District 1	45800	Middlesex	47,086	0.0766045510%
Woodbridge Twp Fire District 2	78500	Middlesex	12,978	0.0211144890%
Woodbridge Twp Fire District 7	45900	Middlesex	11,251	0.0183048656%
Aberdeen Township	46400	Monmouth	74,523	0.1212430742%
Allenhurst Borough	43300	Monmouth	15,771	0.0256578664%
Allentown Borough	63100	Monmouth	5,846	0.0095105040%
Asbury Park City	33200	Monmouth	230,252	0.3746013661%
Atlantic Highlands	30500	Monmouth	25,228	0.0410432159%

**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, 2016

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
Avon By The Sea	22300	Monmouth	\$ 20,719	0.0337087350%
Belmar Borough	39300	Monmouth	36,330	0.0591054835%
Bradley Beach Borough	40900	Monmouth	38,604	0.0628047965%
Brielle Borough	50000	Monmouth	29,440	0.0478961802%
Brookdale Community College	62500	Monmouth	22,165	0.0360613715%
Colts Neck Township	62000	Monmouth	32,292	0.0525369402%
Deal Borough	27100	Monmouth	36,635	0.0596025764%
Eatontown Borough	30300	Monmouth	85,694	0.1394163384%
Englishtown Borough	44800	Monmouth	8,501	0.0138309071%
Fair Haven Borough	42100	Monmouth	26,135	0.0425195315%
Freehold Borough	22000	Monmouth	56,405	0.0917669262%
Freehold Township	56100	Monmouth	138,379	0.2251305793%
Hazlet Township	50500	Monmouth	73,773	0.1200223573%
Highlands Borough	41800	Monmouth	25,675	0.0417718685%
Holmdel Township	58400	Monmouth	84,632	0.1376887168%
Howell Township	56000	Monmouth	185,617	0.3019825115%
Howell Twp Fire District 1	85902	Monmouth	2,840	0.0046202777%
Howell Twp Fire District 3	67300	Monmouth	1,504	0.0024462170%
Keansburg Borough	26700	Monmouth	71,447	0.1162384172%
Keyport Borough	39000	Monmouth	28,779	0.0468215373%
Lake Como Borough	46300	Monmouth	19,924	0.0324143066%
Little Silver Borough	40100	Monmouth	25,706	0.0418219089%
Long Branch City	39900	Monmouth	212,363	0.3454962287%
Manalapan Township	51000	Monmouth	116,472	0.1894894003%
Manasquan Borough	26400	Monmouth	37,122	0.0603939022%
Marlboro Township	56300	Monmouth	138,327	0.2250468106%
Matawan Borough	28600	Monmouth	39,018	0.0634786253%
Middletown Township	37000	Monmouth	190,412	0.3097836685%
Millstone Township Fire Dist #1	78900	Monmouth	9,719	0.0158116744%
Monmouth Beach Borough	58000	Monmouth	15,202	0.0247328542%
Monmouth County/Hall of Records	71303	Monmouth	863,896	1.4054855233%
Neptune City Borough	30200	Monmouth	31,710	0.0515896061%
Neptune Fire District 1	85702	Monmouth	4,730	0.0076959249%
Neptune Township	20200	Monmouth	152,284	0.2477529044%
Ocean Grove Bd of Fire Comm	76500	Monmouth	2,165	0.0035220864%
Ocean Township (Monmouth)	28400	Monmouth	122,354	0.1990590207%
Oceanport Borough	41400	Monmouth	21,513	0.0349994840%
Red Bank Borough	23500	Monmouth	77,623	0.1262856294%
Rumson Borough	37600	Monmouth	34,848	0.0566954478%
Sea Bright Boro	25900	Monmouth	21,763	0.0354070437%
Sea Girt Borough	37800	Monmouth	21,530	0.0350268345%
Shrewsbury Borough	44700	Monmouth	24,633	0.0400765033%
Spring Lake Borough	35700	Monmouth	23,097	0.0375761985%
Spring Lake Heights Borough	57300	Monmouth	25,024	0.0407124339%
Tinton Falls Borough	50100	Monmouth	83,036	0.1350925012%
Union Beach Borough	73500	Monmouth	20,310	0.0330422651%
Upper Freehold Township	79600	Monmouth	3,053	0.0049673720%
Wall Township	51600	Monmouth	135,115	0.2198199152%
Wall Township Fire District 2	80002	Monmouth	1,795	0.0029207426%
Wall Township Fire District 3	85802	Monmouth	1,429	0.0023245500%

**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, 2016

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
West Long Branch Borough	46600	Monmouth	\$ 41,078	0.0668301081%
Boonton Town	31500	Morris	40,689	0.0661981023%
Boonton Township	57200	Morris	22,517	0.0366338929%
Butler Borough	61300	Morris	31,841	0.0518031365%
Chatham Borough	38200	Morris	41,096	0.0668592984%
Chatham Township	46500	Morris	39,926	0.0649570259%
Chester Borough	64100	Morris	12,219	0.0198789317%
Chester Township	52900	Morris	24,193	0.0393597477%
Denville Township	30000	Morris	66,987	0.1089821858%
Dover Town	35500	Morris	72,613	0.1181346799%
East Hanover Township	31300	Morris	79,228	0.1288979120%
Florham Park Borough	30100	Morris	68,017	0.1106574366%
Hanover Township	29600	Morris	60,972	0.0991958461%
Hanover Twp Fire District 2	66500	Morris	5,334	0.0086779685%
Hanover Twp Fire District 3	66600	Morris	2,859	0.0046520436%
Harding Township	52400	Morris	22,551	0.0366878581%
Jefferson Township	51100	Morris	79,320	0.1290475427%
Kinnelon Borough	58300	Morris	32,860	0.0534598674%
Lincoln Park Borough	56800	Morris	43,987	0.0715637128%
Long Hill Township	57800	Morris	46,003	0.0748435691%
Madison Borough	30900	Morris	69,025	0.1122985913%
Mendham Borough	53400	Morris	22,901	0.0372571908%
Mendham Township	53300	Morris	26,005	0.0423075955%
Montville Township	39700	Morris	81,167	0.1320522993%
Morris County	71400	Morris	295,813	0.4812632946%
Morris County	71403	Morris	113,456	0.1845837203%
Morris County_Park Commission	71404	Morris	37,271	0.0606369908%
Morris Plains Borough	52500	Morris	27,247	0.0443287140%
Morris Township	51700	Morris	108,349	0.1762746774%
Morristown Town	32900	Morris	143,071	0.2327650575%
Mount Arlington Borough	68800	Morris	26,126	0.0425040778%
Mount Olive Township	47700	Morris	91,204	0.1483814262%
Mountain Lakes Borough	42700	Morris	24,007	0.0390568068%
Netcong Borough	69100	Morris	14,007	0.0227882681%
Parsippany Troy Hills Township	42600	Morris	187,498	0.3050435636%
Pequannock Township	46200	Morris	67,558	0.1099106322%
Randolph Township	45500	Morris	70,566	0.1148047832%
Riverdale Borough	72500	Morris	28,547	0.0464435358%
Rockaway Borough	39200	Morris	29,672	0.0482740591%
Rockaway Township	41700	Morris	108,757	0.1769384491%
Roxbury Township	46800	Morris	85,727	0.1394698130%
Washington Twp (Morris)	58100	Morris	54,573	0.0887854727%
Wharton Borough	42500	Morris	36,836	0.0599283299%
Barnegat Township	63300	Ocean	94,712	0.1540876305%
Bay Head Borough	55600	Ocean	14,029	0.0228237134%
Beach Haven Borough	62100	Ocean	21,210	0.0345072970%
Beachwood Borough	63400	Ocean	27,739	0.0451282572%
Berkeley Township Municipal Bld	53900	Ocean	113,463	0.1845942681%
Brick Township	55500	Ocean	286,100	0.4654600829%
Harvey Cedars Borough	66800	Ocean	13,103	0.0213168584%



**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, 2016

<b>Employer</b>	<b>Employer number</b>	<b>County</b>	<b>Nonemployer contributions</b>	<b>Employer proportionate share</b>
Island Heights Borough	67400	Ocean	\$ 4,901	0.0079731097%
Jackson Bd Fire District 2	67500	Ocean	5,719	0.0093038419%
Jackson Township	49800	Ocean	176,822	0.2876751164%
Jackson Twp Fire District 3	75200	Ocean	18,798	0.0305825568%
Jackson Twp Fire District 4	75400	Ocean	5,470	0.0088984899%
Lacey Township	51800	Ocean	83,901	0.1364995205%
Lakehurst Borough	52700	Ocean	8,815	0.0143407554%
Lakewood Township	33800	Ocean	248,414	0.4041482821%
Lakewood Twp Fire District 1	75000	Ocean	13,812	0.0224711000%
Lavallette Borough	67900	Ocean	19,204	0.0312428943%
Little Egg Harbor Township	68200	Ocean	76,599	0.1246196999%
Long Beach Township	55000	Ocean	73,295	0.1192440323%
Manchester Township	54800	Ocean	121,848	0.1982370329%
Mantoloking Borough	47400	Ocean	14,600	0.0237533862%
Ocean County	71500	Ocean	486,518	0.7915235738%
Ocean County	71503	Ocean	117,446	0.1910751180%
Ocean Gate Borough	69400	Ocean	9,637	0.0156793371%
Ocean Township (Ocean)	61100	Ocean	30,849	0.0501884738%
Pine Beach Borough	69900	Ocean	4,214	0.0068554173%
Plumsted Fire District #1	85402	Ocean	10,577	0.0172075328%
Plumsted Township	72300	Ocean	12,425	0.0202146197%
Point Pleasant Beach Borough	46700	Ocean	45,583	0.0741604190%
Point Pleasant Borough	54200	Ocean	62,981	0.1024651547%
Seaside Heights Borough	54700	Ocean	50,934	0.0828658607%
Seaside Park Borough	55400	Ocean	26,174	0.0425825726%
Ship Bottom Borough	61600	Ocean	16,483	0.0268172592%
South Toms River Borough	72700	Ocean	14,029	0.0228232228%
Stafford Township	56400	Ocean	109,151	0.1775791629%
Surf City Borough	73100	Ocean	15,926	0.0259106442%
Toms River Township	48700	Ocean	330,018	0.5369120632%
Tuckerton Borough	73400	Ocean	10,745	0.0174805475%
Bloomington Borough	55700	Passaic	31,795	0.0517285664%
Clifton City	34800	Passaic	563,481	0.9167364000%
Haledon Borough	42000	Passaic	26,628	0.0433210370%
Hawthorne Borough	28200	Passaic	69,618	0.1132628509%
Little Falls Twp	41600	Passaic	43,275	0.0704045653%
North Haledon Borough	41900	Passaic	40,705	0.0662236131%
Passaic City	22501	Passaic	288,770	0.4698045250%
Passaic City	22502	Passaic	190,555	0.3100171906%
Passaic County	71600	Passaic	815,490	1.3267335262%
Passaic County	71603	Passaic	128,019	0.2082759051%
Paterson City	30701	Passaic	691,774	1.1254576405%
Paterson City	30702	Passaic	580,496	0.9444173473%
Pompton Lakes Borough	40300	Passaic	31,537	0.0513082513%
Prospect Park Borough	43800	Passaic	28,340	0.0461073572%
Ringwood Borough	44900	Passaic	43,295	0.0704380482%
Totowa Borough	40000	Passaic	63,815	0.1038217657%
Wanaque Borough	40400	Passaic	50,590	0.0823053587%
Wayne Township	29400	Passaic	289,187	0.4704833824%
West Milford Township	24200	Passaic	94,385	0.1535559508%

**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, 2016

Employer	Employer number	County	Nonemployer contributions	Employer proportionate share
West Paterson Borough	43000	Passaic	\$ 50,720	0.0825174174%
South Jersey Trans Authority	78600	Regional	28,022	0.0455891689%
Carneys Point Township	25700	Salem	28,727	0.0467365422%
Lower Alloways Creek Township	54900	Salem	15,934	0.0259225411%
Penns Grove Borough	28500	Salem	22,332	0.0363319332%
Pennsville Township	26800	Salem	37,459	0.0609428752%
Salem City	20400	Salem	20,792	0.0338269678%
Salem County	71700	Salem	190,564	0.3100319083%
Salem County	71703	Salem	40,138	0.0653019124%
Woodstown Borough	48500	Salem	12,787	0.0208033307%
Bedminster Township	42300	Somerset	30,633	0.0498368416%
Bernards Township	53000	Somerset	80,981	0.1317491131%
Bernardsville Boro	42200	Somerset	33,440	0.0544032768%
Bound Brook Borough	43400	Somerset	44,706	0.0727326721%
Branchburg Township	55800	Somerset	47,885	0.0779053570%
Bridgewater Twp	59700	Somerset	140,792	0.2290569139%
Far Hills Borough	65200	Somerset	8,028	0.0130609221%
Franklin Township (Somerset)	59600	Somerset	214,110	0.3483385992%
Green Brook Township	61900	Somerset	34,999	0.0569396402%
Hillsborough Township	51200	Somerset	112,278	0.1826663621%
Manville Borough	41000	Somerset	51,325	0.0835008101%
Montgomery Township	68700	Somerset	54,047	0.0879303700%
North Plainfield Borough	21300	Somerset	146,530	0.2383914179%
Peapack & Gladstone Borough	60400	Somerset	12,810	0.0208406157%
Raritan Borough	46100	Somerset	31,473	0.0512043683%
Somerset County Finance Office	71800	Somerset	222,772	0.3624306241%
Somerset County Finance Office	71803	Somerset	109,629	0.1783568747%
Somerville Borough	21600	Somerset	60,172	0.0978944268%
South Bound Brook Borough	48200	Somerset	21,021	0.0341988370%
Warren Township	51300	Somerset	58,024	0.0944006721%
Watchung Borough	29800	Somerset	58,268	0.0947975615%
NJ Transit Corporation	62300	Statewide	389,580	0.6338143893%
Waterfront Comm of NY Harbor	60600	Statewide	3,318	0.0053988481%
Andover Township	63200	Sussex	18,295	0.0297649844%
Byram Township	55900	Sussex	30,702	0.0499488194%
Franklin Borough	65400	Sussex	19,653	0.0319732640%
Hamburg Borough	66000	Sussex	9,652	0.0157028855%
Hardyston Township	66700	Sussex	31,640	0.0514755433%
Hopatcong Borough	47800	Sussex	47,991	0.0780774324%
Newton Town	23600	Sussex	44,946	0.0731241649%
Ogdensburg Borough	69500	Sussex	9,789	0.0159263504%
Sparta Township	47500	Sussex	69,413	0.1129298612%
Stanhope Borough	72900	Sussex	12,422	0.0202093458%
Sussex County	71903	Sussex	180,384	0.2934688915%
Vernon Township	54600	Sussex	59,811	0.0973066970%
Berkeley Heights Township	49300	Union	53,641	0.0872701551%
Clark Township	52600	Union	68,693	0.1117569771%
Cranford Township	25401	Union	92,113	0.1498605626%
Cranford Township	25402	Union	43,322	0.0704815883%
Elizabeth City	21001	Union	575,612	0.9364724467%

**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, 2016

<u>Employer</u>	<u>Employer number</u>	<u>County</u>	<u>Nonemployer contributions</u>	<u>Employer proportionate share</u>
Elizabeth City	21002	Union	\$ 451,559	0.7346488144%
Fanwood Borough	31100	Union	31,521	0.0512821272%
Garwood Borough	29700	Union	25,341	0.0412273108%
Hillside Township	34301	Union	125,557	0.2042702172%
Hillside Township	34302	Union	94,605	0.1539144513%
Kenilworth Borough	31000	Union	51,692	0.0840990877%
Linden City	35900	Union	434,897	0.7075413698%
Mountainside Borough	39500	Union	46,947	0.0763792463%
New Providence Borough	50300	Union	45,993	0.0748273795%
Plainfield City	20600	Union	379,854	0.6179897141%
Rahway City	34100	Union	235,406	0.3829858377%
Roselle Borough	21800	Union	149,735	0.2436056805%
Roselle Park Borough	25000	Union	58,992	0.0959747383%
Scotch Plains Township	34500	Union	91,376	0.1486610639%
Springfield Township (Union)	26200	Union	111,588	0.1815443770%
Summit City	28100	Union	166,304	0.2705625133%
Union County	72000	Union	431,753	0.7024254709%
Union County	72001	Union	84,114	0.1368462468%
Union County	72003	Union	361,236	0.5877002864%
Union Township (Union)	32600	Union	488,278	0.7943866717%
Westfield Town	20800	Union	145,771	0.2371574550%
Winfield Township	74100	Union	9,496	0.0154487586%
Belvidere Town	63500	Warren	7,711	0.0125456773%
Blairstown Township	63600	Warren	7,401	0.0120401217%
Greenwich Township (Warren)	65900	Warren	15,790	0.0256884058%
Hackettstown Town	56900	Warren	33,239	0.0540764196%
Independence Twp	60500	Warren	11,415	0.0185718706%
Lopatcong Township	50900	Warren	23,506	0.0382430364%
Mansfield Township (Warren)	54100	Warren	19,450	0.0316435858%
Phillipsburg Town	38800	Warren	66,294	0.1078549268%
Pohatcong Township	51900	Warren	23,712	0.0385779885%
Warren Co Bd of Chosen Frhldrs	72103	Warren	122,393	0.1991235336%
Washington Twp (Warren)	60700	Warren	47,030	0.0765131781%
Palisades Interstate Park Comm	91999	Special Location	15,107	0.0245785628%
Total			\$ <u>61,466,000</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, 2016

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Absecon City	56600	Atlantic	\$ 907,872	115,957
Atlantic City	30801	Atlantic	14,883,705	1,901,000
Atlantic City	30802	Atlantic	11,492,899	1,467,914
Atlantic County	70100	Atlantic	8,950,650	1,143,209
Atlantic County	70103	Atlantic	3,193,691	407,910
Brigantine City	50201	Atlantic	1,559,847	199,229
Brigantine City	50202	Atlantic	1,457,752	186,189
Buena Borough	58900	Atlantic	227,567	29,066
Egg Harbor City	59900	Atlantic	530,499	67,757
Egg Harbor Township	58200	Atlantic	3,722,536	475,456
Galloway Township	53800	Atlantic	2,166,370	276,697
Hamilton Township (Atlantic)	59100	Atlantic	2,059,475	263,043
Hammonton Town	36500	Atlantic	1,192,821	152,351
Linwood City	54400	Atlantic	704,695	90,006
Longport Borough	38700	Atlantic	513,225	65,551
Margate City	32800	Atlantic	3,043,506	388,728
Mullica Township	68900	Atlantic	470,462	60,089
Northfield City	45400	Atlantic	1,119,065	142,931
Pleasantville City	35100	Atlantic	4,004,251	511,437
Somers Point City	33500	Atlantic	1,293,021	165,149
Ventnor City	32100	Atlantic	3,947,230	504,154
Allendale Borough	52000	Bergen	756,828	96,665
Alpine Borough	46000	Bergen	770,725	98,440
Bergen County	70200	Bergen	34,277,482	4,378,043
Bergenfield Borough	29000	Bergen	3,121,281	398,661
Bogota Borough	28900	Bergen	794,761	101,510
Carlstadt Borough	21700	Bergen	1,614,807	206,249
Cliffside Park Borough	25300	Bergen	2,216,361	283,082
Closter Borough	38400	Bergen	1,123,984	143,559
Cresskill Borough	31200	Bergen	1,688,772	215,696
Demarest Borough	37500	Bergen	752,935	96,168
Dumont Borough	27800	Bergen	2,092,915	267,315
East Rutherford Borough	22100	Bergen	2,606,760	332,945
Edgewater Borough	44300	Bergen	1,825,035	233,100
Elmwood Park Borough	33100	Bergen	2,239,917	286,090
Emerson Borough	43500	Bergen	1,055,668	134,834
Englewood City	27201	Bergen	5,237,056	668,896
Englewood City	27202	Bergen	3,090,807	394,769
Englewood Cliffs Borough	44100	Bergen	1,664,458	212,591
Fair Lawn Borough	32300	Bergen	3,517,915	449,321
Fairview Borough	26600	Bergen	1,567,398	200,194
Fort Lee Borough	42900	Bergen	5,630,460	719,143
Franklin Lakes Borough	43900	Bergen	1,072,403	136,971
Garfield City	35800	Bergen	3,501,483	447,222
Glen Rock Borough	26900	Bergen	1,178,026	150,462
Hackensack City	28000	Bergen	12,511,308	1,597,989
Harrington Park Borough	44500	Bergen	589,920	75,347
Hasbrouck Heights Borough	30400	Bergen	1,658,703	211,856
Haworth Borough	41500	Bergen	599,846	76,614
Hillsdale Borough	28800	Bergen	955,328	122,018
Ho-Ho-Kus Borough	29900	Bergen	730,748	93,334
Leonia Borough	23100	Bergen	1,170,439	149,493
Little Ferry Borough	29500	Bergen	1,453,174	185,605
Lodi Borough	41100	Bergen	2,408,348	307,603

**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, 2016

<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	\$ 2,925,973	373,716
Mahwah Township	30600	Bergen	3,000,120	383,186
Maywood Borough	37400	Bergen	1,365,628	174,423
Midland Park Borough	54000	Bergen	605,927	77,391
Montvale Borough	24300	Bergen	1,272,253	162,497
Moonachie Borough	48000	Bergen	1,018,771	130,121
New Milford Borough	27300	Bergen	1,752,793	223,873
North Arlington Borough	34000	Bergen	1,678,033	214,324
Northvale Borough	48400	Bergen	736,778	94,104
Norwood Borough	43700	Bergen	832,434	106,321
Oakland Borough	49600	Bergen	1,544,930	197,324
Old Tappan Borough	48900	Bergen	785,400	100,314
Oradell Borough	23200	Bergen	1,088,664	139,048
Palisades Park Borough	35000	Bergen	1,740,769	222,337
Paramus Borough	27400	Bergen	5,426,242	693,059
Park Ridge Borough	43200	Bergen	936,819	119,654
Ramsey Borough	36800	Bergen	1,725,362	220,369
Ridgefield Borough	27500	Bergen	1,386,074	177,034
Ridgefield Park Village	35200	Bergen	1,579,106	201,689
Ridgewood Village	32000	Bergen	4,968,631	634,611
River Edge Borough	20100	Bergen	1,147,094	146,511
River Vale Township	48300	Bergen	1,328,008	169,618
Rochelle Park Township	42800	Bergen	1,149,378	146,803
Rutherford Borough	31600	Bergen	2,145,491	274,030
Saddle Brook Township	24400	Bergen	1,736,791	221,829
Saddle River Borough	50400	Bergen	1,240,628	158,457
South Hackensack Township	50600	Bergen	901,556	115,150
Teaneck Township	21500	Bergen	9,795,913	1,251,169
Tenafly Borough	31400	Bergen	2,012,765	257,078
Upper Saddle River Boro	48800	Bergen	1,127,614	144,023
Waldwick Borough	49001	Bergen	954,114	121,863
Wallington Borough	34600	Bergen	1,213,104	154,942
Washington Township (Bergen)	46900	Bergen	1,141,028	145,736
Westwood Borough	40200	Bergen	1,425,098	182,019
Woodcliff Lake Borough	47000	Bergen	1,002,644	128,061
Wood-Ridge Borough	33300	Bergen	1,603,152	204,760
Wyckoff Township	47200	Bergen	1,324,770	169,204
Beverly City_Municipal Bldg	36600	Burlington	176,903	22,595
Bordentown City	37900	Burlington	369,975	47,255
Bordentown Fire District #1	63800	Burlington	135,270	17,277
Bordentown Twp	52200	Burlington	903,510	115,400
Bordentown Twp Fire District 2	63700	Burlington	337,449	43,100
Burlington City	41300	Burlington	1,448,574	185,017
Burlington County/Payroll Dept	70300	Burlington	7,287,349	930,766
Burlington County/Payroll Dept	70303	Burlington	1,516,256	193,662
Burlington Township	54500	Burlington	1,921,039	245,362
Chesterfield Township	76000	Burlington	282,630	36,099
Chesterfield-Ham. Fire Dist. #1	85202	Burlington	68,697	8,774
Cinnaminson Township	29200	Burlington	999,623	127,676
Cinnaminson Twp Fire Dist #1	64200	Burlington	483,650	61,774
Delanco Township	45300	Burlington	465,996	59,519
Delran Township	61700	Burlington	1,397,747	178,525
Eastampton Township	59000	Burlington	595,930	76,114
Edgewater Park Township	61800	Burlington	402,221	51,373
Evesham Township	55200	Burlington	5,053,389	645,437

**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, 2016

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Florence Township	36300	Burlington	\$ 1,036,413	132,374
Florence Twp. Fire Dist. #1	77600	Burlington	131,998	16,859
Lumberton Township	61400	Burlington	723,545	92,414
Mansfield Township (Burlington)	68300	Burlington	482,175	61,585
Maple Shade Township	29300	Burlington	1,442,978	184,302
Medford Lakes Borough	62900	Burlington	228,405	29,173
Medford Township	49500	Burlington	1,616,545	206,471
Moorestown Township	39600	Burlington	1,693,848	216,344
Mount Holly Township	39800	Burlington	819,075	104,615
Mount Laurel Fire District #1	75300	Burlington	1,729,128	220,850
Mount Laurel Township	49900	Burlington	3,037,145	387,915
New Hanover Township	69200	Burlington	32,368	4,134
North Hanover Township	69300	Burlington	173,257	22,129
Palmyra Borough	38300	Burlington	613,399	78,346
Pemberton Borough	69700	Burlington	162,289	20,728
Pemberton Township	62800	Burlington	2,065,029	263,753
Riverside Township	25100	Burlington	577,989	73,823
Riverton Borough	37100	Burlington	133,245	17,019
Springfield Township (Burl)	72800	Burlington	282,085	36,029
Westampton Township	62200	Burlington	1,186,706	151,570
Willingboro Township	49100	Burlington	3,547,080	453,046
Audubon Borough	23400	Camden	723,195	92,369
Barrington Borough	48100	Camden	595,086	76,007
Bellmawr Borough	37300	Camden	951,893	121,579
Berlin Borough	52800	Camden	631,545	80,663
Berlin Township	52300	Camden	710,491	90,746
Brooklawn Borough	47300	Camden	250,319	31,972
Camden City	21201	Camden	—	—
Camden City	21202	Camden	8,495,807	1,085,115
Camden Co Bd of Chosen Frhldrs	70401	Camden	15,040,015	1,920,965
Camden Co Bd of Chosen Frhldrs	70403	Camden	3,945,528	503,937
Camden Co Bd. of Ch Freeholders	70402	Camden	40,356	5,154
Camden County Regional Police	70404	Camden	10,791,850	1,378,374
Cherry Hill Fire Dist 13	75800	Camden	4,483,824	572,690
Cherry Hill Township	33000	Camden	6,450,227	823,846
Chesilhurst Borough	59800	Camden	193,573	24,724
Clementon Borough	64400	Camden	418,079	53,399
Collingswood Borough	25801	Camden	802,467	102,494
Collingswood Borough	25802	Camden	582,424	74,389
Gibbsboro Borough	65600	Camden	171,475	21,901
Gloucester City	32200	Camden	2,174,456	277,729
Gloucester Township	48600	Camden	5,888,644	752,119
Gloucester Twp Fire District 2	75900	Camden	175,034	22,356
Gloucester Twp Fire District 4	65700	Camden	108,194	13,819
Gloucester Twp Fire District 5	77000	Camden	168,740	21,552
Gloucester Twp Fire District 6	76100	Camden	115,094	14,700
Haddon Heights Borough	40500	Camden	666,489	85,126
Haddon Township	22200	Camden	1,186,244	151,511
Haddon Twp Fire District 1	85102	Camden	37,946	4,847
Haddonfield Borough	38600	Camden	907,248	115,877
Laurel Springs Borough	67800	Camden	241,857	30,891
Lawnside Borough	68000	Camden	170,060	21,721
Lindenwold Borough	55300	Camden	1,686,395	215,392
Lower Camden Co Reg Hs Dist 1	76200	Camden	—	—
Magnolia Borough	60800	Camden	443,430	56,636

**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, 2016

<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	\$ 628,785	80,311
Mount Ephraim Borough	37200	Camden	486,224	62,102
Oaklyn Borough	33600	Camden	459,917	58,742
Pennsauken Township	20900	Camden	4,441,477	567,281
Pine Hill Borough	55100	Camden	821,664	104,946
Pine Hill Fire District 1	77200	Camden	35,268	4,505
Pine Valley Borough	70000	Camden	18,108	2,313
Runnemede Borough	38500	Camden	608,013	77,658
Somerdale Borough	61000	Camden	580,834	74,186
Stratford Borough	61500	Camden	577,444	73,753
Voorhees Fire District	76300	Camden	821,182	104,884
Voorhees Township	53100	Camden	2,023,315	258,425
Waterford Township	53200	Camden	810,241	103,487
Winslow Township	53500	Camden	3,566,340	455,506
Winslow Twp Fire District 1	79902	Camden	403,687	51,560
Woodlynne Borough	51400	Camden	125,120	15,981
Avalon Borough	57400	Cape May	739,350	94,432
Cape May City	44400	Cape May	1,499,993	191,584
Cape May County	70500	Cape May	4,948,095	631,988
Lower Township	57600	Cape May	1,767,161	225,708
Middle Township	57900	Cape May	2,002,373	255,750
North Wildwood City	26000	Cape May	1,462,491	186,795
Ocean City	20700	Cape May	5,909,099	754,731
Sea Isle City	57700	Cape May	992,570	126,775
Stone Harbor Borough	57500	Cape May	628,250	80,242
West Wildwood Borough	59200	Cape May	68,947	8,806
Wildwood City	34900	Cape May	2,155,919	275,362
Wildwood Crest Borough	53700	Cape May	689,571	88,075
Bridgeton City	36200	Cumberland	3,170,887	404,997
Cumberland County	70600	Cumberland	5,294,594	676,245
Cumberland County	70603	Cumberland	1,378,975	176,128
Millville City	22600	Cumberland	2,982,511	380,937
Vineland City	26500	Cumberland	6,607,428	843,924
Belleville Township	35400	Essex	8,342,037	1,065,475
Bloomfield Township	32700	Essex	9,679,926	1,236,355
Caldwell Borough	40800	Essex	1,045,862	133,581
Cedar Grove Township	28700	Essex	1,688,929	215,716
East Orange City	23800	Essex	15,936,538	2,035,472
Essex County	70700	Essex	41,849,229	5,345,134
Essex County College	62700	Essex	222,448	28,412
Essex Fells Borough	27900	Essex	648,849	82,873
Fairfield Township (Essex)	36700	Essex	1,674,952	213,931
Glen Ridge Borough	25500	Essex	960,328	122,656
Irvington Township	29100	Essex	12,592,959	1,608,418
Livingston Township	36000	Essex	3,593,640	458,993
Maplewood Township	23900	Essex	4,981,447	636,248
Millburn Township	26300	Essex	5,297,215	676,579
Montclair Township	28300	Essex	9,344,901	1,193,564
Newark City	21101	Essex	48,055,030	6,137,766
Newark City	21102	Essex	29,514,357	3,769,680
North Caldwell Borough	38000	Essex	804,824	102,795
Nutley Township	32500	Essex	4,842,046	618,443
Orange City	24900	Essex	7,140,307	911,986
Roseland Borough	43600	Essex	1,292,649	165,102
South Orange Village	35600	Essex	4,078,441	520,913

**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, 2016

<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	\$ 1,415,269	180,763
West Caldwell Township	36100	Essex	1,482,028	189,290
West Orange Township	24700	Essex	8,610,627	1,099,780
Clayton Borough	64300	Gloucester	598,921	76,496
Deptford Township	63000	Gloucester	2,478,228	316,528
Deptford Twp Fire District	64900	Gloucester	506,016	64,630
East Greenwich Township	59300	Gloucester	701,209	89,561
Elk Township	60900	Gloucester	422,956	54,021
Franklin Township (Gloucester)	56500	Gloucester	811,880	103,696
Glassboro Borough	45201	Gloucester	2,004,292	255,995
Glassboro Borough	45202	Gloucester	131,951	16,853
Gloucester County	70800	Gloucester	5,030,842	642,557
Gloucester County	70803	Gloucester	1,471,776	187,981
Greenwich Township (Gloucester)	45000	Gloucester	786,875	100,503
Harrison Township (Gloucester)	60000	Gloucester	653,520	83,470
Logan Township	57000	Gloucester	881,561	112,596
Mantua Township	68400	Gloucester	1,155,790	147,622
Monroe Township (Gloucester)	45100	Gloucester	2,912,972	372,055
Newfield Borough	74700	Gloucester	184,041	23,506
Paulsboro Borough	39100	Gloucester	693,921	88,630
Pitman Borough	41200	Gloucester	572,435	73,113
South Harrison Township	72600	Gloucester	147,033	18,780
Washington Twp (Gloucester)	49400	Gloucester	3,422,185	437,094
Washington Twp Bd Of Fire Comm	78700	Gloucester	745,291	95,191
Wenonah Borough	73900	Gloucester	183,242	23,404
West Deptford Township	47900	Gloucester	1,752,903	223,887
Westville Borough	22700	Gloucester	474,130	60,558
Woodbury City	24000	Gloucester	1,333,956	170,378
Woodbury Heights Borough	60100	Gloucester	278,048	35,513
Woolwich Township	74200	Gloucester	737,858	94,242
Bayonne City	20300	Hudson	19,052,401	2,433,441
East Newark Borough	34700	Hudson	219,138	27,989
Guttenberg Town	25600	Hudson	950,839	121,445
Harrison Town (Hudson)	31800	Hudson	3,415,173	436,198
Hoboken City	23301	Hudson	6,459,257	825,000
Hoboken City	23302	Hudson	5,920,861	756,234
Hudson County	70900	Hudson	20,668,477	2,639,852
Hudson County	70903	Hudson	3,602,936	460,180
Jersey City	38101	Hudson	41,186,303	5,260,463
Jersey City Fire Dept.	38102	Hudson	30,848,116	3,940,032
Kearny Town	31900	Hudson	9,156,360	1,169,483
Lambertville City Fire District 1	86102	Hudson	19,314	2,467
North Bergen Township	23701	Hudson	5,018,002	640,917
North Hudson Reg Fire & Rescue	79000	Hudson	14,005,034	1,788,773
Secaucus Town	24600	Hudson	3,124,994	399,135
Union City	22400	Hudson	8,249,669	1,053,677
Weehawken Township	27700	Hudson	2,389,223	305,160
West New York Town	23000	Hudson	5,232,980	668,375
Clinton Town	64500	Hunterdon	425,744	54,378
Clinton Township	64600	Hunterdon	1,078,306	137,725
Delaware Township	64800	Hunterdon	279,108	35,649
Flemington Borough	65300	Hunterdon	533,299	68,115
Franklin Township (Hunterdon)	75500	Hunterdon	211,290	26,987
Frenchtown Borough	65500	Hunterdon	71,275	9,103
High Bridge Borough	67000	Hunterdon	334,726	42,752



**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, 2016

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Holland Township	67100	Hunterdon	\$ 215,221	27,489
Hunterdon County	71000	Hunterdon	755,548	96,501
Hunterdon County	71003	Hunterdon	779,259	99,530
Lambertville City	67700	Hunterdon	311,132	39,739
Lebanon Township	54300	Hunterdon	418,522	53,455
Raritan Township	61200	Hunterdon	1,550,958	198,094
Readington Township	72400	Hunterdon	1,107,241	141,421
Tewksbury Township	73300	Hunterdon	351,699	44,920
West Amwell Township	74000	Hunterdon	245,038	31,297
East Windsor Township	50800	Mercer	2,148,403	274,402
Ewing Township	43100	Mercer	3,839,416	490,384
Hamilton Township (Mercer)	33900	Mercer	9,137,807	1,167,114
Hamilton Twp Fire District 2	74400	Mercer	665,637	85,018
Hamilton Twp Fire District 3	66100	Mercer	744,473	95,087
Hamilton Twp Fire District 4	66200	Mercer	469,276	59,938
Hamilton Twp Fire District 5	66300	Mercer	234,075	29,897
Hamilton Twp Fire District 6	74600	Mercer	450,241	57,506
Hamilton Twp Fire District 7	66400	Mercer	656,524	83,854
Hamilton Twp Fire District 8	74300	Mercer	153,831	19,648
Hamilton Twp Fire District 9	74500	Mercer	571,509	72,995
Hightstown Borough	24100	Mercer	447,270	57,127
Hopewell Township (Mercer)	67200	Mercer	1,492,621	190,643
Hopewell Twp Fire District 1	77500	Mercer	352,236	44,989
Lawrence Township (Mercer)	22900	Mercer	3,034,163	387,534
Mercer County	71100	Mercer	12,909,368	1,648,831
Mercer County	71103	Mercer	2,331,181	297,747
Pennington Borough	69800	Mercer	104,993	13,410
Princeton	86001	Mercer	3,111,666	397,433
Princeton Borough	20500	Mercer	—	—
Princeton Township	25200	Mercer	—	—
Robbinsville Township	73700	Mercer	1,766,150	225,579
Trenton City	33401	Mercer	10,654,813	1,360,871
Trenton City	33402	Mercer	10,508,096	1,342,132
West Windsor Township	49700	Mercer	2,899,457	370,329
Carteret Borough	21400	Middlesex	3,727,887	476,139
Cranbury Township	64700	Middlesex	801,159	102,327
Dunellen Borough	26100	Middlesex	685,178	87,513
East Brunswick Township	56700	Middlesex	4,713,799	602,063
Edison Township	31701	Middlesex	10,134,267	1,294,385
Edison Township	31702	Middlesex	6,999,021	893,940
Helmetta Borough	66900	Middlesex	146,658	18,732
Highland Park Borough	21900	Middlesex	1,436,139	183,429
Jamesburg Borough	53600	Middlesex	717,029	91,582
Metuchen Borough	22800	Middlesex	1,161,950	148,408
Middlesex Borough	36900	Middlesex	1,289,808	164,739
Middlesex County	71200	Middlesex	14,512,201	1,853,551
Middlesex County	71203	Middlesex	2,218,244	283,322
Middlesex County College	75700	Middlesex	483,603	61,768
Milltown Borough	58500	Middlesex	650,122	83,036
Monroe Township (Middlesex)	62600	Middlesex	2,973,412	379,775
Monroe Twp Fire District 2	68600	Middlesex	565,360	72,210
Monroe Twp Fire District 3	75100	Middlesex	888,610	113,496
New Brunswick City	33700	Middlesex	12,228,632	1,561,885
North Brunswick Township	59400	Middlesex	4,518,180	577,078
Old Bridge Township	47100	Middlesex	4,668,768	596,312

**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, 2016

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Old Bridge Twp Fire District 2	74800	Middlesex	\$ 89,735	11,461
Old Bridge Twp Fire District 4	85002	Middlesex	55,163	7,046
Perth Amboy City	24500	Middlesex	6,918,352	883,637
Piscataway Township	37700	Middlesex	4,802,614	613,407
Plainsboro Township	56200	Middlesex	1,667,995	213,042
Plainsboro Twp Fire District 1	75600	Middlesex	135,471	17,303
Sayreville Borough	40700	Middlesex	5,042,552	644,053
South Amboy City	27600	Middlesex	1,105,549	141,205
South Brunswick Township	50700	Middlesex	3,822,004	488,160
South Plainfield Borough	40600	Middlesex	2,774,408	354,357
South River Borough	39400	Middlesex	1,420,512	181,433
Spotswood Borough	51500	Middlesex	918,942	117,371
Woodbridge Township	32400	Middlesex	10,265,604	1,311,160
Woodbridge Twp Fire District 1	45800	Middlesex	1,228,845	156,953
Woodbridge Twp Fire District 2	78500	Middlesex	338,706	43,261
Woodbridge Twp Fire District 7	45900	Middlesex	293,636	37,504
Aberdeen Township	46400	Monmouth	1,944,910	248,411
Allenhurst Borough	43300	Monmouth	411,588	52,570
Allentown Borough	63100	Monmouth	152,562	19,486
Asbury Park City	33200	Monmouth	6,009,134	767,508
Atlantic Highlands	30500	Monmouth	658,391	84,092
Avon By The Sea	22300	Monmouth	540,736	69,065
Belmar Borough	39300	Monmouth	948,135	121,099
Bradley Beach Borough	40900	Monmouth	1,007,478	128,679
Brielle Borough	50000	Monmouth	768,322	98,133
Brookdale Community College	62500	Monmouth	578,475	73,885
Colts Neck Township	62000	Monmouth	842,767	107,641
Deal Borough	27100	Monmouth	956,109	122,118
Eatontown Borough	30300	Monmouth	2,236,435	285,645
Englishtown Borough	44800	Monmouth	221,867	28,338
Fair Haven Borough	42100	Monmouth	682,073	87,117
Freehold Borough	22000	Monmouth	1,472,071	188,018
Freehold Township	56100	Monmouth	3,611,412	461,263
Hazlet Township	50500	Monmouth	1,925,328	245,910
Highlands Borough	41800	Monmouth	670,080	85,585
Holmdel Township	58400	Monmouth	2,208,721	282,106
Howell Township	56000	Monmouth	4,844,226	618,722
Howell Twp Fire District 1	85902	Monmouth	74,116	9,466
Howell Twp Fire District 3	67300	Monmouth	39,241	5,012
Keansburg Borough	26700	Monmouth	1,864,628	238,157
Keyport Borough	39000	Monmouth	751,084	95,931
Lake Como Borough	46300	Monmouth	519,971	66,413
Little Silver Borough	40100	Monmouth	670,882	85,688
Long Branch City	39900	Monmouth	5,542,247	707,876
Manalapan Township	51000	Monmouth	3,039,677	388,239
Manasquan Borough	26400	Monmouth	968,803	123,739
Marlboro Township	56300	Monmouth	3,610,068	461,091
Matawan Borough	28600	Monmouth	1,018,287	130,059
Middletown Township	37000	Monmouth	4,969,367	634,705
Millstone Township Fire Dist #1	78900	Monmouth	253,642	32,396
Monmouth Beach Borough	58000	Monmouth	396,750	50,674
Monmouth County/Hall of Records	71303	Monmouth	22,545,971	2,879,652
Neptune City Borough	30200	Monmouth	827,570	105,700
Neptune Fire District 1	85702	Monmouth	123,453	15,768
Neptune Township	20200	Monmouth	3,974,306	507,613

**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, 2016

<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 Grove Bd of Fire Comm	76500	Monmouth	\$ 56,499	7,216
Ocean Township (Monmouth)	28400	Monmouth	3,193,188	407,845
Oceanport Borough	41400	Monmouth	561,441	71,709
Red Bank Borough	23500	Monmouth	2,025,800	258,742
Rumson Borough	37600	Monmouth	909,475	116,161
Sea Bright Boro	25900	Monmouth	567,979	72,544
Sea Girt Borough	37800	Monmouth	561,880	71,765
Shrewsbury Borough	44700	Monmouth	642,884	82,111
Spring Lake Borough	35700	Monmouth	602,775	76,989
Spring Lake Heights Borough	57300	Monmouth	653,085	83,414
Tinton Falls Borough	50100	Monmouth	2,167,074	276,787
Union Beach Borough	73500	Monmouth	530,045	67,699
Upper Freehold Township	79600	Monmouth	79,684	10,177
Wall Township	51600	Monmouth	3,526,222	450,382
Wall Township Fire District 2	80002	Monmouth	46,853	5,984
Wall Township Fire District 3	85802	Monmouth	37,289	4,763
West Long Branch Borough	46600	Monmouth	1,072,049	136,926
Boonton Town	31500	Morris	1,061,911	135,631
Boonton Township	57200	Morris	587,659	75,058
Butler Borough	61300	Morris	830,995	106,138
Chatham Borough	38200	Morris	1,072,517	136,986
Chatham Township	46500	Morris	1,042,002	133,088
Chester Borough	64100	Morris	318,886	40,729
Chester Township	52900	Morris	631,386	80,643
Denville Township	30000	Morris	1,748,228	223,290
Dover Town	35500	Morris	1,895,047	242,042
East Hanover Township	31300	Morris	2,067,704	264,095
Florham Park Borough	30100	Morris	1,775,101	226,722
Hanover Township	29600	Morris	1,591,241	203,239
Hanover Twp Fire District 2	66500	Morris	139,207	17,780
Hanover Twp Fire District 3	66600	Morris	74,625	9,531
Harding Township	52400	Morris	588,525	75,169
Jefferson Township	51100	Morris	2,070,105	264,401
Kinnelon Borough	58300	Morris	857,572	109,532
Lincoln Park Borough	56800	Morris	1,147,983	146,625
Long Hill Township	57800	Morris	1,200,596	153,344
Madison Borough	30900	Morris	1,801,428	230,085
Mendham Borough	53400	Morris	597,658	76,335
Mendham Township	53300	Morris	678,674	86,683
Montville Township	39700	Morris	2,118,305	270,558
Morris County	71400	Morris	7,720,142	986,044
Morris County	71403	Morris	2,960,983	378,187
Morris County_Park Commission	71404	Morris	972,703	124,237
Morris Plains Borough	52500	Morris	711,095	90,824
Morris Township	51700	Morris	2,827,695	361,163
Morristown Town	32900	Morris	3,733,880	476,905
Mount Arlington Borough	68800	Morris	681,825	87,085
Mount Olive Township	47700	Morris	2,380,247	304,014
Mountain Lakes Borough	42700	Morris	626,526	80,022
Netcong Borough	69100	Morris	365,556	46,690
Parsippany Troy Hills Township	42600	Morris	4,893,329	624,994
Pequannock Township	46200	Morris	1,763,122	225,192
Randolph Township	45500	Morris	1,841,631	235,220
Riverdale Borough	72500	Morris	745,020	95,157
Rockaway Borough	39200	Morris	774,384	98,907

**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, 2016

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Rockaway Township	41700	Morris	\$ 2,838,342	362,523
Roxbury Township	46800	Morris	2,237,293	285,755
Washington Twp (Morris)	58100	Morris	1,424,244	181,910
Wharton Borough	42500	Morris	961,335	122,785
Barnegat Township	63300	Ocean	2,471,783	315,705
Bay Head Borough	55600	Ocean	366,125	46,763
Beach Haven Borough	62100	Ocean	553,546	70,701
Beachwood Borough	63400	Ocean	723,921	92,462
Berkeley Township Municipal Bld	53900	Ocean	2,961,152	378,209
Brick Township	55500	Ocean	7,466,636	953,666
Harvey Cedars Borough	66800	Ocean	341,952	43,675
Island Heights Borough	67400	Ocean	127,900	16,336
Jackson Bd Fire District 2	67500	Ocean	149,247	19,062
Jackson Township	49800	Ocean	4,614,715	589,408
Jackson Twp Fire District 3	75200	Ocean	490,587	62,660
Jackson Twp Fire District 4	75400	Ocean	142,744	18,232
Lacey Township	51800	Ocean	2,189,645	279,669
Lakehurst Borough	52700	Ocean	230,046	29,382
Lakewood Township	33800	Ocean	6,483,109	828,046
Lakewood Twp Fire District 1	75000	Ocean	360,468	46,040
Lavallette Borough	67900	Ocean	501,180	64,013
Little Egg Harbor Township	68200	Ocean	1,999,076	255,329
Long Beach Township	55000	Ocean	1,912,843	244,315
Manchester Township	54800	Ocean	3,180,002	406,161
Mantoloking Borough	47400	Ocean	381,038	48,668
Ocean County	71500	Ocean	12,697,155	1,621,726
Ocean County	71503	Ocean	3,065,114	391,487
Ocean Gate Borough	69400	Ocean	251,519	32,125
Ocean Township (Ocean)	61100	Ocean	805,094	102,829
Pine Beach Borough	69900	Ocean	109,971	14,046
Plumsted Fire District #1	85402	Ocean	276,033	35,256
Plumsted Township	72300	Ocean	324,271	41,417
Point Pleasant Beach Borough	46700	Ocean	1,189,638	151,945
Point Pleasant Borough	54200	Ocean	1,643,686	209,937
Seaside Heights Borough	54700	Ocean	1,329,285	169,781
Seaside Park Borough	55400	Ocean	683,085	87,246
Ship Bottom Borough	61600	Ocean	430,187	54,945
South Toms River Borough	72700	Ocean	366,117	46,762
Stafford Township	56400	Ocean	2,848,620	363,836
Surf City Borough	73100	Ocean	415,643	53,087
Toms River Township	48700	Ocean	8,612,827	1,100,061
Tuckerton Borough	73400	Ocean	280,413	35,815
Bloomingdale Borough	55700	Passaic	829,799	105,985
Clifton City	34800	Passaic	14,705,745	1,878,271
Haledon Borough	42000	Passaic	694,931	88,759
Hawthorne Borough	28200	Passaic	1,816,896	232,060
Little Falls Twp	41600	Passaic	1,129,389	144,250
North Haledon Borough	41900	Passaic	1,062,320	135,683
Passaic City	22501	Passaic	7,536,327	962,567
Passaic City	22502	Passaic	4,973,113	635,184
Passaic County	71600	Passaic	21,282,678	2,718,300
Passaic County	71603	Passaic	3,341,039	426,730
Paterson City	30701	Passaic	18,053,928	2,305,913
Paterson City	30702	Passaic	15,149,787	1,934,985
Pompton Lakes Borough	40300	Passaic	823,057	105,124

**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, 2016

<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>
Prospect Park Borough	43800	Passaic	\$ 739,627	94,468
Ringwood Borough	44900	Passaic	1,129,926	144,318
Totowa Borough	40000	Passaic	1,665,448	212,717
Wanaque Borough	40400	Passaic	1,320,294	168,633
Wayne Township	29400	Passaic	7,547,217	963,958
West Milford Township	24200	Passaic	2,463,254	314,616
West Paterson Borough	43000	Passaic	1,323,696	169,067
South Jersey Trans Authority	78600	Regional	731,315	93,406
Carneys Point Township	25700	Salem	749,720	95,757
Lower Alloways Creek Township	54900	Salem	415,834	53,112
Penns Grove Borough	28500	Salem	582,815	74,439
Pennsville Township	26800	Salem	977,610	124,864
Salem City	20400	Salem	542,632	69,307
Salem County	71700	Salem	4,973,349	635,214
Salem County	71703	Salem	1,047,535	133,795
Woodstown Borough	48500	Salem	333,715	42,623
Bedminster Township	42300	Somerset	799,453	102,109
Bernards Township	53000	Somerset	2,113,442	269,936
Bernardsville Boro	42200	Somerset	872,705	111,465
Bound Brook Borough	43400	Somerset	1,166,735	149,020
Branchburg Township	55800	Somerset	1,249,712	159,618
Bridgewater Twp	59700	Somerset	3,674,396	469,307
Far Hills Borough	65200	Somerset	209,516	26,760
Franklin Township (Somerset)	59600	Somerset	5,587,843	713,699
Green Brook Township	61900	Somerset	913,392	116,662
Hillsborough Township	51200	Somerset	2,930,226	374,259
Manville Borough	41000	Somerset	1,339,471	171,082
Montgomery Township	68700	Somerset	1,410,527	180,158
North Plainfield Borough	21300	Somerset	3,824,135	488,432
Peapack & Gladstone Borough	60400	Somerset	334,313	42,700
Raritan Borough	46100	Somerset	821,390	104,911
Somerset County Finance Office	71800	Somerset	5,813,899	742,572
Somerset County Finance Office	71803	Somerset	2,861,096	365,429
Somerville Borough	21600	Somerset	1,570,365	200,573
South Bound Brook Borough	48200	Somerset	548,598	70,069
Warren Township	51300	Somerset	1,514,320	193,414
Watchung Borough	29800	Somerset	1,520,687	194,228
NJ Transit Corporation	62300	Statewide	10,167,277	1,298,601
Waterfront Comm of NY Harbor	60600	Statewide	86,605	11,062
Andover Township	63200	Sussex	477,472	60,984
Byram Township	55900	Sussex	801,250	102,338
Franklin Borough	65400	Sussex	512,896	65,509
Hamburg Borough	66000	Sussex	251,896	32,173
Hardyston Township	66700	Sussex	825,740	105,467
Hopatcong Borough	47800	Sussex	1,252,472	159,970
Newton Town	23600	Sussex	1,173,015	149,822
Ogdensburg Borough	69500	Sussex	255,481	32,631
Sparta Township	47500	Sussex	1,811,554	231,378
Stanhope Borough	72900	Sussex	324,186	41,406
Sussex County	71903	Sussex	4,707,655	601,279
Vernon Township	54600	Sussex	1,560,937	199,368
Berkeley Heights Township	49300	Union	1,399,936	178,805
Clark Township	52600	Union	1,792,740	228,975
Cranford Township	25401	Union	2,403,975	307,044
Cranford Township	25402	Union	1,130,624	144,407

**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, 2016

Employer	Employer number	County	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
Elizabeth City	21001	Union	\$ 15,022,339	1,918,707
Elizabeth City	21002	Union	11,784,803	1,505,197
Fanwood Borough	31100	Union	822,638	105,070
Garwood Borough	29700	Union	661,344	84,469
Hillside Township	34301	Union	3,276,782	418,522
Hillside Township	34302	Union	2,469,005	315,350
Kenilworth Borough	31000	Union	1,349,068	172,308
Linden City	35900	Union	11,349,962	1,449,658
Mountainside Borough	39500	Union	1,225,231	156,491
New Providence Borough	50300	Union	1,200,337	153,311
Plainfield City	20600	Union	9,913,427	1,266,179
Rahway City	34100	Union	6,143,633	784,687
Roselle Borough	21800	Union	3,907,779	499,116
Roselle Park Borough	25000	Union	1,539,570	196,639
Scotch Plains Township	34500	Union	2,384,733	304,587
Springfield Township (Union)	26200	Union	2,912,228	371,960
Summit City	28100	Union	4,340,204	554,347
Union County	72000	Union	11,267,896	1,439,176
Union County	72001	Union	2,195,207	280,380
Union County	72003	Union	9,427,542	1,204,120
Union Township (Union)	32600	Union	12,743,083	1,627,592
Westfield Town	20800	Union	3,804,340	485,904
Winfield Township	74100	Union	247,820	31,652
Belvidere Town	63500	Warren	201,250	25,704
Blairstown Township	63600	Warren	193,141	24,669
Greenwich Township (Warren)	65900	Warren	412,078	52,632
Hackettstown Town	56900	Warren	867,462	110,795
Independence Twp	60500	Warren	297,919	38,051
Lopatcong Township	50900	Warren	613,472	78,355
Mansfield Township (Warren)	54100	Warren	507,608	64,833
Phillipsburg Town	38800	Warren	1,730,145	220,980
Pohatcong Township	51900	Warren	618,845	79,041
Warren Co Bd of Chosen Frhldrs	72103	Warren	3,194,222	407,978
Washington Twp (Warren)	60700	Warren	1,227,379	156,765
Palisades Interstate Park Comm	91999	Special Location	394,275	50,358
Total			\$ <u>1,604,141,087</u>	<u>204,886,666</u>

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

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

Note to Supplemental Schedules (Unaudited)

June 30, 2016

**(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.