

Local Government

State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Total OPEB Expense
				Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred inflows of resources	
Special Funding Situation														
State of New Jersey (Nonemployer)		\$ 3,373,809,587	\$ 3,489,093,208	\$ 160,898,971	\$ 451,968,464	\$ -	\$ 572,876,450	\$ 1,185,743,885	\$ (947,523,702)	\$ (986,254,931)	\$ (575,719)	\$ (2,628,117,937)	\$ (4,560,472,289)	\$ (632,640,803)
Special Funding Situation Subtotal		\$ 3,373,809,587	\$ 3,489,093,208	\$ 160,898,971	\$ 451,968,464	\$ -	\$ 572,876,450	\$ 1,185,743,885	\$ (947,523,702)	\$ (986,254,931)	\$ (575,719)	\$ (2,628,117,937)	\$ (4,560,472,289)	\$ (632,640,803)
Non-Special Funding Situation														
BAYONNE CITY HOUSING AUTH	0002-00	\$ 12,615,095	\$ 14,147,415	\$ 652,406	\$ 1,832,621	\$ -	\$ 3,877,064	\$ 6,362,091	\$ (3,841,976)	\$ (3,999,021)	\$ (2,334)	\$ (1,698,562)	\$ (9,541,893)	\$ (297,865)
BLAIRSTOWN TOWNSHIP	0004-00	\$ 3,951,806	\$ 4,441,636	\$ 204,825	\$ 575,358	\$ -	\$ 1,108,201	\$ 1,888,384	\$ (1,206,203)	\$ (1,255,508)	\$ (733)	\$ (933,371)	\$ (3,395,815)	\$ (173,715)
BRIDGEWATER TOWNSHIP	0005-00	\$ 48,940,703	\$ 55,437,908	\$ 2,556,510	\$ 7,181,289	\$ -	\$ 62,051,985	\$ 71,789,784	\$ (15,055,124)	\$ (15,670,522)	\$ (9,147)	\$ -	\$ (30,734,793)	\$ 8,539,209
BURLINGTON CITY HOUSING AUTHOR	0006-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 268,050	\$ 383,635	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (34,462)	\$ (399,278)	\$ 13,280
BYRAM TOWNSHIP	0007-00	\$ 9,271,321	\$ 9,870,251	\$ 455,165	\$ 1,278,568	\$ -	\$ 7,092,100	\$ 8,825,833	\$ (2,680,438)	\$ (2,790,004)	\$ (1,629)	\$ (617,387)	\$ (6,089,458)	\$ 1,539,036
CHATHAM TOWNSHIP	0008-00	\$ 18,238,707	\$ 19,904,974	\$ 917,915	\$ 2,578,441	\$ -	\$ 5,344,648	\$ 8,841,004	\$ (5,405,541)	\$ (5,626,499)	\$ (3,284)	\$ (1,681,988)	\$ (12,711,312)	\$ (348,103)
ELIZABETH CITY HOUSING AUTHORI	0011-00	\$ 12,919,192	\$ 13,982,943	\$ 644,821	\$ 1,811,316	\$ -	\$ 3,690,060	\$ 6,146,197	\$ (3,797,311)	\$ (3,952,530)	\$ (2,307)	\$ (1,303,954)	\$ (9,056,102)	\$ (377,190)
GUTTENBERG TOWN	0012-00	\$ 17,630,836	\$ 18,589,051	\$ 857,231	\$ 2,407,980	\$ -	\$ 6,117,192	\$ 9,382,403	\$ (5,048,179)	\$ (5,254,529)	\$ (3,067)	\$ (1,130,999)	\$ (11,436,774)	\$ (162,634)
HOLLAND TOWNSHIP	0017-00	\$ 3,343,774	\$ 3,783,599	\$ 174,480	\$ 490,118	\$ -	\$ 2,030,000	\$ 2,694,598	\$ (1,027,502)	\$ (1,069,502)	\$ (624)	\$ (152,506)	\$ (2,250,134)	\$ 172,599
JEFFERSON TOWNSHIP	0019-00	\$ 27,662,158	\$ -	\$ -	\$ -	\$ -	\$ 5,283,765	\$ 5,283,765	\$ -	\$ -	\$ -	\$ (38,804,632)	\$ (38,804,632)	\$ (5,052,617)
MANCHESTER TOWNSHIP	0020-00	\$ 43,317,091	\$ 45,732,279	\$ 2,108,937	\$ 5,924,046	\$ -	\$ 21,677,185	\$ 29,710,168	\$ (12,419,393)	\$ (12,927,051)	\$ (7,546)	\$ (1,495,961)	\$ (26,849,951)	\$ 2,122,371
MAURICE RIVER TOWNSHIP	0021-00	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 234,745	\$ 465,917	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (1,692,432)	\$ (2,422,064)	\$ (358,145)
MIDDLE TOWNSHIP	0022-00	\$ 35,869,544	\$ 36,190,971	\$ 1,668,941	\$ 4,688,089	\$ -	\$ 23,687,341	\$ 30,044,371	\$ (9,828,285)	\$ (10,230,029)	\$ (5,972)	\$ (827,310)	\$ (20,891,596)	\$ 5,651,682
MONROE TOWNSHIP	0024-00	\$ 43,621,026	\$ 47,377,296	\$ 2,184,796	\$ 6,137,137	\$ -	\$ 19,242,702	\$ 27,564,635	\$ (13,866,125)	\$ (13,392,045)	\$ (7,817)	\$ (1,304,942)	\$ (27,570,929)	\$ 1,276,783
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	\$ 3,343,774	\$ 3,783,599	\$ 174,480	\$ 490,118	\$ -	\$ 1,062,637	\$ 1,727,235	\$ (1,027,502)	\$ (1,069,502)	\$ (624)	\$ (339,067)	\$ (2,436,995)	\$ (9,467)
PASSAIC VALLEY SEWERAGE COMM	0027-00	\$ 125,087,338	\$ -	\$ -	\$ -	\$ -	\$ 9,290,728	\$ 9,290,728	\$ -	\$ -	\$ -	\$ (155,686,655)	\$ (155,686,655)	\$ (21,991,531)
PERTH AMBOY CITY HOUS AUTH	0029-00	\$ 5,167,709	\$ 5,593,087	\$ 257,924	\$ 724,515	\$ -	\$ 1,026,991	\$ 2,009,430	\$ (1,518,900)	\$ (1,580,987)	\$ (923)	\$ (780,323)	\$ (3,811,133)	\$ (288,863)
PITTSBOROUGH TOWNSHIP	0030-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (769,336)	\$ (769,336)	\$ (739,744)
PRINCETON HOUSING AUTHORITY	0031-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 35,996	\$ 64,886	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (931,875)	\$ (1,023,058)	\$ (241,093)
RIVERSIDE TOWNSHIP	0033-00	\$ 4,863,612	\$ -	\$ -	\$ -	\$ -	\$ 2,404,970	\$ 2,404,970	\$ -	\$ -	\$ -	\$ (6,155,646)	\$ (6,155,646)	\$ (478,375)
WEST NEW YORK HOUSING AUTHORITY	0035-00	\$ 9,727,386	\$ 9,870,251	\$ 455,165	\$ 1,278,568	\$ -	\$ 1,786,815	\$ 3,520,548	\$ (2,680,438)	\$ (2,790,004)	\$ (1,629)	\$ (839,294)	\$ (6,311,365)	\$ (52,814)
WYCKOFF TOWNSHIP	0036-00	\$ 16,262,804	\$ 18,424,429	\$ 849,640	\$ 2,388,655	\$ -	\$ 5,423,380	\$ 8,659,675	\$ (5,003,473)	\$ (5,207,996)	\$ (3,040)	\$ (1,688,794)	\$ (11,903,303)	\$ (344,637)
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 301,224	\$ 532,396	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (332,176)	\$ (1,061,808)	\$ (64,154)
AVALON BOROUGH	0038-00	\$ 17,782,804	\$ 19,904,974	\$ 917,915	\$ 2,578,441	\$ -	\$ 5,343,175	\$ 8,839,531	\$ (5,405,541)	\$ (5,626,499)	\$ (3,284)	\$ (2,737,158)	\$ (13,772,482)	\$ (441,127)
CAPE MAY CITY	0040-00	\$ 23,862,319	\$ 29,117,339	\$ 1,342,741	\$ 3,771,788	\$ -	\$ 15,860,303	\$ 20,974,832	\$ (7,907,318)	\$ (8,230,539)	\$ (4,804)	\$ (1,716,243)	\$ (17,858,904)	\$ 1,338,429
CEDAR GROVE TOWNSHIP	0041-00	\$ 20,062,642	\$ 22,372,649	\$ 1,031,711	\$ 2,898,098	\$ -	\$ 8,927,738	\$ 12,857,547	\$ (6,075,681)	\$ (6,324,032)	\$ (3,692)	\$ (880,267)	\$ (13,283,672)	\$ 654,398
HAMMONTON TOWN	0045-00	\$ 18,390,675	\$ 19,576,031	\$ 902,746	\$ 2,535,830	\$ -	\$ 6,227,352	\$ 9,665,928	\$ (5,316,210)	\$ (5,533,517)	\$ (3,230)	\$ (708,081)	\$ (11,561,038)	\$ 105,096
HAMMONTON TOWN	0045-01	\$ 455,903	\$ 822,508	\$ 37,930	\$ 106,546	\$ -	\$ 583,357	\$ 727,833	\$ (223,366)	\$ (232,497)	\$ (136)	\$ (32,718)	\$ (488,717)	\$ 66,541
HIGH BRIDGE BOROUGH	0046-00	\$ 2,431,806	\$ 3,454,655	\$ 159,311	\$ 447,507	\$ -	\$ 3,965,654	\$ 4,572,472	\$ (938,172)	\$ (976,520)	\$ (570)	\$ -	\$ (1,915,262)	\$ 529,795
HUNTERDON COUNTY	0047-00	\$ 111,104,372	\$ 119,430,145	\$ 5,507,502	\$ 15,470,685	\$ -	\$ 50,746,695	\$ 71,724,882	\$ (32,433,325)	\$ (33,759,078)	\$ (19,706)	\$ (3,361,645)	\$ (69,573,754)	\$ 17,798,572
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	\$ 2,279,838	\$ 2,138,582	\$ 98,620	\$ 277,027	\$ -	\$ 1,068,572	\$ 1,444,219	\$ (580,769)	\$ (604,509)	\$ (353)	\$ (377,214)	\$ (1,562,845)	\$ 327,959
UPPER TOWNSHIP	0053-00	\$ 13,830,998	\$ 14,969,924	\$ 690,336	\$ 1,939,167	\$ -	\$ 16,657,481	\$ 19,286,984	\$ (4,065,342)	\$ (4,231,518)	\$ (2,470)	\$ -	\$ (8,299,330)	\$ 2,308,169
WEST AMWELL TOWNSHIP	0054-00	\$ 3,343,774	\$ 3,619,127	\$ 166,895	\$ 468,813	\$ -	\$ 1,845,618	\$ 2,481,326	\$ (982,837)	\$ (1,023,011)	\$ (597)	\$ (102,022)	\$ (2,108,467)	\$ 207,559
CAPE MAY COUNTY BRIDGE COMM	0056-00	\$ 5,927,548	\$ 5,922,181	\$ 273,100	\$ 767,145	\$ -	\$ 718,445	\$ 1,758,690	\$ (1,608,271)	\$ (1,674,011)	\$ (977)	\$ (1,008,417)	\$ (4,291,676)	\$ (468,073)
CLINTON TOWN	0057-00	\$ 7,751,483	\$ 8,389,706	\$ 386,890	\$ 1,086,782	\$ -	\$ 2,419,626	\$ 3,893,298	\$ (2,278,370)	\$ (2,278,370)	\$ (1,384)	\$ (331,703)	\$ (4,982,958)	\$ 83,974
LYNDHURST TOWNSHIP	0059-00	\$ -	\$ 25,004,646	\$ 1,153,085	\$ 3,239,040	\$ -	\$ 31,518,344	\$ 35,910,469	\$ (6,790,445)	\$ (7,068,013)	\$ (4,126)	\$ -	\$ (13,862,584)	\$ 3,768,227
RAHWAY CITY HOUSING AUTHORITY	0060-00	\$ 2,887,871	\$ 3,125,562	\$ 144,135	\$ 404,878	\$ -	\$ 897,230	\$ 1,446,243	\$ (848,801)	\$ (883,496)	\$ (516)	\$ (149,999)	\$ (1,882,812)	\$ (17,973)
ANDOVER TOWNSHIP	0061-00	\$ 8,359,854	\$ 8,883,271	\$ 409,651	\$ 1,150,717	\$ -	\$ 2,207,309	\$ 3,767,677	\$ (2,412,406)	\$ (2,511,016)	\$ (1,466)	\$ (703,610)	\$ (5,628,498)	\$ (220,330)
BETHLEHEM TOWNSHIP	0064-00	\$ 1,671,806	\$ 1,809,489	\$ 83,444	\$ 234,397	\$ -	\$ 426,380	\$ 744,221	\$ (491,398)	\$ (511,484)	\$ (299)	\$ (547,454)	\$ (1,550,635)	\$ (133,696)
BOUND BROOK BOROUGH	0065-00	\$ 13,527,063	\$ 15,627,960	\$ 720,681	\$ 2,024,407	\$ -	\$ 5,248,413	\$ 7,993,501	\$ (4,414,043)	\$ (4,417,524)	\$ (2,579)	\$ (568,526)	\$ (9,232,672)	\$ 108,750
BUENA BOROUGH	0066-00	\$ 4,103,774	\$ 4,441,636	\$ 204,825	\$ 575,358	\$ -	\$ 1,002,728	\$ 1,782,911	\$ (1,206,203)	\$ (1,255,508)	\$ (733)	\$ (574,703)	\$ (3,037,147)	\$ (256,835)
GARFIELD CITY HOUSING AUTH	0070-00	\$ 3,799,677	\$ 3,619,127	\$ 166,895	\$ 468,813	\$ -	\$ 804,127	\$ 1,439,835	\$ (982,837)	\$ (1,023,011)	\$ (597)	\$ (352,689)	\$ (2,359,134)	\$ (89,663)
HAWTHORNE BOROUGH	0071-00	\$ 10,639,192	\$ 11,350,796	\$ 523,440	\$ 1,470,354	\$ -	\$ 9,967,237	\$ 11,961,031	\$ (3,082,505)	\$ (3,208,507)	\$ (1,873)	\$ (979,495)	\$ (7,272,380)	\$ 1,768,234
MILFORD BOROUGH	0072-00	\$ 1,519,838	\$ 1,645,017	\$ 75,860	\$ 213,091	\$ -	\$ 429,284	\$ 718,235	\$ (446,733)	\$ (464,994)	\$ (271)	\$ (281,158)	\$ (1,193,156)	\$ (70,002)
PATERSON CITY HOUSING AUTHORITY	0074-00	\$ 11,399,192	\$ 12,173,305	\$ 561,370	\$ 1,576,900	\$ -	\$ 2,814,226	\$ 4,952,496	\$ (3,305,872)	\$ (3,441,004)	\$ (2,009)	\$ (1,999,717)	\$ (8,748,602)	\$ (596,949)
PENNSAUKEN TOWNSHIP	0075-00	\$ 608,032	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 32,420	\$ 119,116	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (223,570)	\$ (497,202)	\$ (70,901)
SEA ISLE CITY	0077-00	\$ 27,510,190	\$ 29,610,754	\$ 1,365,495	\$ 3,835,704	\$ -	\$ 7,713,453	\$ 12,914,652	\$ (8,041,313)	\$ (8,370,012)	\$ (4,886)	\$ (1,425,116)	\$ (17,841,327)	\$ (150,562)
CLAYTON BOROUGH	0081-00	\$ 9,119,354	\$ 10,034,723	\$ 462,750	\$ 1,299,873	\$ -	\$ 2,412,574	\$ 4,175,197	\$ (2,725,103)	\$ (2,836,495)	\$ (1,656)	\$ (1,148,542)	\$ (6,711,796)	\$ (311,894)
PATERSON CITY	0083-00	\$ 345,472,308	\$ 378,195,558	\$ 17,440,428	\$ 48,990,514	\$ -	\$ 300,947,510	\$ 367,378,452	\$ (102,705,555)	\$ (106,903,776)	\$ (62,404)	\$ (8,648,057)	\$ (218,319,792)	\$ 58,855,772
SEA BRIGHT BOROUGH	0084-00	\$ 4,407,709	\$ 4,770,579	\$ 219,994	\$ 617,969	\$ -	\$ 1,112,622	\$ 1,950,585	\$ (1,295,533)	\$ (1,348,490)	\$ (787)	\$ (647,848)	\$ (3,292,658)	\$ (120,446)
STONE HARBOR BOROUGH	0085-00	\$ 8,359,354	\$ 10,034,723	\$ 462,750	\$ 1,299,873	\$ -	\$ 2,994,324	\$ 4,756,947	\$ (2,725,103)	\$ (2,836,495)	\$ (1,656)	\$ (1,530,011)	\$ (7,093,265)	\$ (400,539)
STONE HARBOR BOROUGH	0085-01	\$ 1,671,806	\$ 2,303,054	\$ 106,205	\$ 298,332	\$ -	\$ 2,827,688	\$ 3,232,225	\$ (625,434)	\$ (651,000)	\$ (380)	\$ (1,493,149)	\$ (2,769,963)	\$ 1,602

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State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Deferred Outflows of Resources								Deferred Inflows of Resources							
		Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred inflows of resources	Total OPEB Expense			
NORTH BERGEN TWP HOUSING AUTH	0086-00	\$ 8,815,418	\$ 9,705,780	\$ 447,580	\$ 1,257,263	\$ -	\$ 2,582,842	\$ 4,287,685	\$ (2,635,773)	\$ (2,743,513)	\$ (1,601)	\$ (431,129)	\$ (5,812,016)	\$ (151,691)			
LITTLE FERRY BOROUGH	0087-00	\$ 13,527,063	\$ 14,476,358	\$ 667,575	\$ 1,875,232	\$ -	\$ 5,040,408	\$ 7,583,215	\$ (3,931,306)	\$ (4,092,003)	\$ (2,389)	\$ (628,230)	\$ (8,653,928)	\$ 549,262			
MIDLAND PARK BOROUGH	0088-00	\$ 9,423,289	\$ 10,034,723	\$ 462,750	\$ 1,299,873	\$ -	\$ 3,837,096	\$ 5,599,719	\$ (2,725,103)	\$ (2,836,495)	\$ (1,656)	\$ (481,259)	\$ (6,044,513)	\$ 199,706			
MAYWOOD BOROUGH	0089-00	\$ 13,223,127	\$ 13,489,378	\$ 622,061	\$ 1,747,381	\$ -	\$ 2,142,683	\$ 4,512,125	\$ (3,663,274)	\$ (3,813,015)	\$ (2,226)	\$ (457,710)	\$ (7,936,225)	\$ (330,431)			
NETCONG BOROUGH	0090-00	\$ 2,735,741	\$ 2,961,090	\$ 136,550	\$ 383,572	\$ -	\$ 904,733	\$ 1,424,855	\$ (804,135)	\$ (837,005)	\$ (489)	\$ (475,743)	\$ (2,117,372)	\$ (101,904)			
WEST DEPTFORD TOWNSHIP	0092-00	\$ 21,430,513	\$ -	\$ -	\$ -	\$ -	\$ 7,389,927	\$ 7,389,927	\$ -	\$ -	\$ -	\$ (41,346,741)	\$ (41,346,741)	\$ (5,270,789)			
ISLAND HEIGHTS BOROUGH	0093-00	\$ 2,431,806	\$ 2,467,525	\$ 113,790	\$ 319,637	\$ -	\$ 1,267,487	\$ 1,700,914	\$ (670,099)	\$ (697,490)	\$ (407)	\$ (139,853)	\$ (1,507,849)	\$ 117,772			
LINWOOD CITY	0094-00	\$ 10,335,257	\$ 11,350,796	\$ 523,440	\$ 1,470,354	\$ -	\$ 4,667,038	\$ 6,660,832	\$ (3,082,505)	\$ (3,208,507)	\$ (1,873)	\$ (1,494,088)	\$ (7,786,973)	\$ (157,816)			
HALEDON BOROUGH	0096-00	\$ -	\$ 4,112,542	\$ 189,649	\$ 532,729	\$ -	\$ 5,183,857	\$ 5,906,235	\$ (1,116,832)	\$ (1,162,484)	\$ (679)	\$ -	\$ (2,279,995)	\$ 619,764			
UPPER DEERFIELD TOWNSHIP	0097-00	\$ 3,191,806	\$ 3,948,070	\$ 182,065	\$ 511,423	\$ -	\$ 1,396,031	\$ 2,089,519	\$ (1,072,167)	\$ (1,115,993)	\$ (651)	\$ (520,193)	\$ (2,709,004)	\$ (155,917)			
RARITAN BOROUGH	0098-00	\$ 10,943,289	\$ 12,173,305	\$ 561,370	\$ 1,578,900	\$ -	\$ 5,430,491	\$ 7,568,761	\$ (3,305,872)	\$ (3,441,004)	\$ (2,009)	\$ (2,002,248)	\$ (8,751,133)	\$ (12,180)			
MAPLE SHADE TOWNSHIP	0099-00	\$ -	\$ 12,337,776	\$ 568,955	\$ 1,598,205	\$ -	\$ 15,551,761	\$ 17,718,921	\$ (3,350,537)	\$ (3,487,494)	\$ (2,036)	\$ (3,962,735)	\$ (10,802,802)	\$ 646,453			
SOUTH BOUND BROOK BOROUGH	0101-00	\$ 3,495,741	\$ -	\$ -	\$ -	\$ -	\$ 3,379,677	\$ 3,379,677	\$ -	\$ -	\$ -	\$ (7,279,790)	\$ (7,279,790)	\$ (754,045)			
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,330	\$ 174,330	\$ -	\$ -	\$ -	\$ (3,015,947)	\$ (3,015,947)	\$ (595,659)			
SOUTH TOMS RIVER BOROUGH	0116-00	\$ 3,951,806	\$ 3,948,070	\$ 182,065	\$ 511,423	\$ -	\$ 775,886	\$ 1,469,374	\$ (1,072,167)	\$ (1,115,993)	\$ (651)	\$ (499,081)	\$ (2,687,892)	\$ (153,934)			
WOODBURY HEIGHTS BOROUGH	0119-00	\$ 3,343,774	\$ -	\$ -	\$ -	\$ -	\$ 134,445	\$ 134,445	\$ -	\$ -	\$ -	\$ (4,711,443)	\$ (4,711,443)	\$ (754,977)			
CLINTON TOWNSHIP	0131-00	\$ 4,559,677	\$ 4,770,579	\$ 219,994	\$ 617,969	\$ -	\$ 1,378,340	\$ 2,216,303	\$ (1,295,533)	\$ (1,348,490)	\$ (787)	\$ (1,105,370)	\$ (3,750,180)	\$ (209,956)			
EGG HARBOR TOWNSHIP	0132-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,110,695)	\$ (8,110,695)	\$ (4,007,060)			
BERLIN BOROUGH	0135-00	\$ 11,247,224	\$ 12,337,776	\$ 568,955	\$ 1,598,205	\$ -	\$ 4,104,874	\$ 6,272,034	\$ (3,350,537)	\$ (3,487,494)	\$ (2,036)	\$ (1,139,853)	\$ (7,919,225)	\$ 69,796			
STILLWATER TOWNSHIP	0136-00	\$ 2,887,871	\$ 3,290,034	\$ 151,719	\$ 426,183	\$ -	\$ 1,208,873	\$ 1,788,775	\$ (893,466)	\$ (929,987)	\$ (543)	\$ (450,871)	\$ (2,274,867)	\$ (51,925)			
GLEN ROCK BOROUGH	0139-00	\$ 20,214,610	\$ 22,208,028	\$ 1,024,120	\$ 2,876,773	\$ -	\$ 5,156,658	\$ 9,057,551	\$ (6,305,872)	\$ (6,277,498)	\$ (3,664)	\$ (1,849,920)	\$ (14,162,657)	\$ (387,990)			
SUSSEX BOROUGH	0140-00	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 242,912	\$ 474,084	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (490,550)	\$ (1,220,182)	\$ (149,856)			
LAMBERTVILLE CITY	0161-00	\$ 7,447,547	\$ 7,402,726	\$ 341,376	\$ 958,913	\$ -	\$ 1,552,558	\$ 2,852,865	\$ (2,010,338)	\$ (2,092,514)	\$ (1,221)	\$ (693,290)	\$ (4,797,363)	\$ (241,601)			
WOODBINE BOROUGH	0162-00	\$ 1,671,806	\$ 1,974,110	\$ 91,036	\$ 255,721	\$ -	\$ 799,078	\$ 1,145,835	\$ (536,104)	\$ (558,018)	\$ (326)	\$ (9,541)	\$ (1,103,989)	\$ 95,839			
DELAWARE TOWNSHIP	0164-00	\$ 4,255,741	\$ 4,770,579	\$ 219,994	\$ 617,969	\$ -	\$ 1,346,504	\$ 2,184,467	\$ (1,295,533)	\$ (1,348,490)	\$ (787)	\$ (265,700)	\$ (2,910,510)	\$ (31,779)			
CLEMENTON BOROUGH	0166-00	\$ 6,687,547	\$ 7,402,726	\$ 341,376	\$ 958,913	\$ -	\$ 3,461,369	\$ 4,761,676	\$ (2,092,514)	\$ (1,221)	\$ (525,183)	\$ (4,629,256)	\$ 283,482				
STAFFORD TOWNSHIP	0167-00	\$ 53,804,315	\$ 58,234,527	\$ 2,685,476	\$ 7,543,556	\$ -	\$ 20,697,659	\$ 30,926,691	\$ (15,814,595)	\$ (16,461,036)	\$ (9,609)	\$ (1,272,258)	\$ (33,557,498)	\$ 1,565,153			
CHERRY HILL TOWNSHIP	0171-00	\$ 52,284,477	\$ 56,589,510	\$ 2,609,616	\$ 7,330,465	\$ -	\$ 62,968,783	\$ 72,908,864	\$ (15,367,862)	\$ (15,996,043)	\$ (9,337)	\$ -	\$ (31,373,242)	\$ 8,725,373			
MOUNT OLIVE TOWNSHIP	0172-00	\$ 37,845,447	\$ 41,455,115	\$ 1,911,696	\$ 5,369,993	\$ -	\$ 16,281,584	\$ 23,563,273	\$ (11,257,855)	\$ (6,840)	\$ (1,288,095)	\$ (24,270,824)	\$ 1,260,820				
HAMPTON TOWNSHIP	0175-00	\$ 2,887,871	\$ 4,112,542	\$ 189,649	\$ 532,729	\$ -	\$ 1,975,676	\$ 2,698,054	\$ (1,116,832)	\$ (1,162,484)	\$ (679)	\$ (669,742)	\$ (2,949,373)	\$ (17,872)			
EAST RUTHERFORD BOROUGH	0177-00	\$ 16,414,933	\$ 17,272,977	\$ 796,541	\$ 2,237,499	\$ -	\$ 8,166,721	\$ 11,200,761	\$ (4,890,776)	\$ (4,882,518)	\$ (2,850)	\$ (2,373,232)	\$ (11,949,376)	\$ 483,170			
BELVIDERE TOWN	0187-00	\$ -	\$ 2,961,090	\$ 136,550	\$ 383,572	\$ -	\$ 3,732,453	\$ 4,252,575	\$ (804,135)	\$ (837,005)	\$ (489)	\$ -	\$ (1,641,629)	\$ 446,239			
PEAPACK GLADSTONE BOROUGH	0188-00	\$ 5,775,580	\$ 6,415,746	\$ 295,861	\$ 831,080	\$ -	\$ 1,774,024	\$ 2,900,965	\$ (1,742,307)	\$ (1,813,526)	\$ (1,059)	\$ (873,638)	\$ (4,430,530)	\$ (192,145)			
BEACH HAVEN BOROUGH	0195-00	\$ 12,615,095	\$ 13,818,322	\$ 637,230	\$ 1,789,991	\$ -	\$ 3,842,410	\$ 6,269,631	\$ (3,752,605)	\$ (3,905,997)	\$ (2,280)	\$ (1,780,160)	\$ (9,441,042)	\$ (172,624)			
VERONA TOWNSHIP	0201-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,609,936)	\$ (3,609,936)	\$ (3,471,094)			
ODGENSBURG BOROUGH	0204-00	\$ 2,279,838	\$ 2,467,525	\$ 113,790	\$ 319,637	\$ -	\$ 1,898,718	\$ 2,332,145	\$ (670,099)	\$ (697,490)	\$ (407)	\$ (28,256)	\$ (1,396,252)	\$ 384,155			
SWEDESBOBO BOROUGH	0205-00	\$ 1,823,935	\$ 1,974,110	\$ 91,036	\$ 255,721	\$ -	\$ 519,754	\$ 866,511	\$ (536,104)	\$ (558,018)	\$ (326)	\$ (473,936)	\$ (1,568,384)	\$ (107,443)			
CAMDEN COUNTY	0207-00	\$ 455,056,680	\$ 491,703,672	\$ 22,674,836	\$ 63,694,074	\$ -	\$ 422,312,089	\$ 508,680,999	\$ (133,530,650)	\$ (138,988,885)	\$ (81,133)	\$ (8,142,229)	\$ (280,742,897)	\$ 76,541,132			
CAMDEN COUNTY LIBRARY	0207-01	\$ 16,718,869	\$ 17,601,920	\$ 81,710	\$ 2,280,109	\$ -	\$ 15,010,728	\$ 18,102,547	\$ (4,780,106)	\$ (4,975,499)	\$ (2,904)	\$ (1,452,477)	\$ (11,210,986)	\$ 2,745,678			
OCEAN CITY	0208-00	\$ 76,298,764	\$ -	\$ -	\$ -	\$ -	\$ 48,097,763	\$ 48,097,763	\$ -	\$ -	\$ -	\$ (90,315,185)	\$ (90,315,185)	\$ 411,915			
ALPINE BOROUGH	0211-00	\$ 1,823,935	\$ 1,809,489	\$ 83,444	\$ 234,397	\$ -	\$ 533,388	\$ 851,229	\$ (491,398)	\$ (511,484)	\$ (299)	\$ (34,882)	\$ (1,038,063)	\$ 14,693			
OAKLYN BOROUGH	0212-00	\$ 6,839,515	\$ 7,073,633	\$ 326,199	\$ 916,301	\$ -	\$ 2,990,060	\$ 4,232,580	\$ (1,920,967)	\$ (1,999,489)	\$ (1,167)	\$ (278,694)	\$ (4,200,317)	\$ 267,693			
MATAWAN BOROUGH	0214-00	\$ 13,982,966	\$ 14,969,924	\$ 690,336	\$ 1,939,167	\$ -	\$ 3,161,981	\$ 5,791,484	\$ (4,065,342)	\$ (4,231,518)	\$ (2,470)	\$ (1,137,914)	\$ (9,437,244)	\$ (515,767)			
BARNEGAT LIGHT BOROUGH	0217-00	\$ 2,127,871	\$ 2,138,582	\$ 98,620	\$ 277,027	\$ -	\$ 500,823	\$ 876,470	\$ (580,769)	\$ (604,509)	\$ (353)	\$ (100,879)	\$ (1,294,510)	\$ (22,286)			
HIGHLANDS BOROUGH	0220-00	\$ 9,575,418	\$ 10,692,760	\$ 493,095	\$ 1,385,114	\$ -	\$ 9,020,593	\$ 10,898,802	\$ (2,903,804)	\$ (3,022,501)	\$ (1,764)	\$ -	\$ (5,928,609)	\$ 1,662,267			
AUDUBON BOROUGH	0222-00	\$ 12,311,160	\$ 13,160,285	\$ 606,884	\$ 1,704,751	\$ -	\$ 3,147,823	\$ 5,459,458	\$ (3,573,903)	\$ (3,719,991)	\$ (2,171)	\$ (1,207,244)	\$ (8,503,309)	\$ (269,986)			
SCOTCH PLAINS TOWNSHIP	0245-00	\$ 21,278,546	\$ -	\$ -	\$ -	\$ -	\$ 16,534,376	\$ 16,534,376	\$ -	\$ -	\$ -	\$ (29,923,955)	\$ (29,923,955)	\$ (2,150,916)			
BERKELEY TOWNSHIP	0246-00	\$ 61,403,830	\$ -	\$ -	\$ -	\$ -	\$ 5,886,634	\$ 5,886,634	\$ -	\$ -	\$ -	\$ (75,368,414)	\$ (75,368,414)	\$ (10,732,617)			
LOWER TOWNSHIP	0247-00	\$ 31,461,834	\$ 33,065,409	\$ 1,524,806	\$ 4,283,211	\$ -	\$ 13,247,037	\$ 19,055,054	\$ (8,979,485)	\$ (9,346,532)	\$ (5,456)	\$ (1,207,718)	\$ (19,539,191)	\$ 811,107			
NORTH BRUNSWICK TOWNSHIP	0248-00	\$ 41,341,188	\$ 43,758,169	\$ 2,017,901	\$ 5,668,325	\$ -	\$ 19,791,757	\$ 27,477,983	\$ (11,883,289)	\$ (12,369,033)	\$ (7,220)	\$ (2,754,402)	\$ (27,013,944)	\$ 1,572,800			
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,178	\$ 850,178	\$ -	\$ -	\$ -	\$ (1,334,154)	\$ (1,334,154)	\$ 618			
HADDON TOWNSHIP FIRE COMM DIST	0250-00	\$ 1,215,903	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 371,101	\$ 573,383	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (59,686)	\$ (698,134)	\$ 1,370			
SOMERS POINT CITY	0251-00	\$ 13,982,966	\$ 15,298,867	\$ 705,505	\$ 1,981,777	\$ -	\$ 7,193,715	\$ 9,880,997	\$ (4,154,672)	\$ (4,324,500)	\$ (2,524)	\$ (964,698)	\$ (9,446,394)	\$ 505,514			
LODI BOROUGH HOUSING AUTHORITY	0253-00	\$ 3,191,806	\$ 3,454,655	\$ 159,311	\$ 447,507	\$ -	\$ 989,531	\$ 1,596,349	\$ (938,172)	\$ (976,520)	\$ (570)	\$ (374,871)	\$ (2,290,133)	\$ (66,078)			
PLEASANTVILLE CITY	0254-00	\$ 38,909,382	\$ 42,442,095	\$ 1,957,210	\$ 5,497,844	\$ -	\$ 33,660,133	\$ 41,115,187	\$ (11,525,886)	\$ (11,997,021)	\$ (7,003)	\$ (794,427)	\$ (24,324,337)	\$ 6,605,072			
MENDHAM BOROUGH	0255-00	\$ 5,927,548	\$ 7,073,633	\$ 326,199	\$ 916,301	\$ -	\$ 3,505,754	\$ 4,748,254	\$ (1,920,967)	\$ (1,999,489)	\$ (1,167)	\$ (315,321)	\$ (4,236,944)	\$ 263,571			

Local Government

State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Deferred Outflows of Resources								Deferred Inflows of Resources								
		Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Differences between Expected and actual experience		Changes of assumptions		Net difference between projected and actual investment earnings on OPEB plan investments		Total deferred outflows of resources	Differences between expected and actual experience		Changes of assumptions		Net difference between projected and actual earnings on OPEB plan investments		Total deferred inflows of resources	Total OPEB Expense
PENNINGTON BOROUGH	0257-00	\$ 3,799,677	\$ 4,112,542	\$ 189,649	\$ 532,729	\$ -	\$ 1,170,388	\$ 1,892,766	\$ (1,116,832)	\$ (1,162,484)	\$ (679)	\$ (373,068)	\$ (2,653,063)	\$ (72,436)				
MOUNT ARLINGTON BOROUGH	0259-00	\$ 7,143,451	\$ 8,060,763	\$ 371,721	\$ 1,044,171	\$ -	\$ 3,266,711	\$ 4,682,603	\$ (2,169,040)	\$ (2,278,520)	\$ (1,330)	\$ (1,134,407)	\$ (5,603,297)	\$ 64,305				
WANAEUE BOROUGH	0260-00	\$ 13,071,160	\$ 13,489,378	\$ 622,061	\$ 1,747,381	\$ -	\$ 5,278,973	\$ 7,648,415	\$ (3,663,274)	\$ (3,813,015)	\$ (2,226)	\$ (291,248)	\$ (7,769,763)	\$ 521,845				
FANWOOD BOROUGH	0261-00	\$ 11,095,257	\$ -	\$ -	\$ -	\$ -	\$ 1,330,653	\$ 1,330,653	\$ -	\$ -	\$ -	\$ (14,169,067)	\$ (14,169,067)	\$ (2,161,419)				
TUCKERTON BOROUGH	0262-00	\$ 6,535,580	\$ 5,922,181	\$ 273,100	\$ 767,145	\$ -	\$ 1,845,110	\$ 2,885,355	\$ (1,608,271)	\$ (1,674,011)	\$ (977)	\$ (579,312)	\$ (3,862,571)	\$ 32,211				
DELTRAN TOWNSHIP	0276-00	\$ 6,991,483	\$ -	\$ -	\$ -	\$ -	\$ 514,370	\$ 514,370	\$ -	\$ -	\$ -	\$ (8,691,483)	\$ (8,691,483)	\$ (1,241,031)				
SANDYSTON TOWNSHIP	0277-00	\$ 911,968	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 231,428	\$ 404,793	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (269,928)	\$ (817,111)	\$ (111,152)				
BRANCHBURG TOWNSHIP	0279-00	\$ 17,478,869	\$ 19,576,031	\$ 902,746	\$ 2,535,830	\$ -	\$ 8,791,653	\$ 12,230,229	\$ (5,316,210)	\$ (5,533,517)	\$ (3,230)	\$ (1,217,922)	\$ (12,070,879)	\$ 547,405				
WHITE TOWNSHIP	0281-00	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 536,820	\$ 767,992	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (285,829)	\$ (1,015,461)	\$ (61,675)				
EAST WINDSOR TOWNSHIP	0282-00	\$ 30,093,964	\$ 31,749,336	\$ 1,464,116	\$ 4,112,730	\$ -	\$ 11,431,927	\$ 17,008,773	\$ (8,622,082)	\$ (8,974,521)	\$ (5,239)	\$ (913,710)	\$ (18,515,552)	\$ 575,971				
TRENTON CITY PARKING AUTHORITY	0300-00	\$ 760,000	\$ 822,508	\$ 37,930	\$ 108,546	\$ -	\$ 186,921	\$ 331,397	\$ (223,366)	\$ (232,497)	\$ (136)	\$ (174,895)	\$ (630,894)	\$ (78,652)				
READINGTON TOWNSHIP	0319-00	\$ 18,390,675	\$ 20,069,596	\$ 925,506	\$ 2,599,796	\$ -	\$ 5,044,183	\$ 8,569,455	\$ (5,450,246)	\$ (5,673,032)	\$ (3,312)	\$ (716,973)	\$ (11,843,563)	\$ (292,038)				
MOUNT HOLLY TOWNSHIP	0320-00	\$ 8,359,354	\$ 8,554,178	\$ 394,475	\$ 1,108,087	\$ -	\$ 8,262,429	\$ 9,764,991	\$ (2,323,035)	\$ (2,417,992)	\$ (1,411)	\$ (259,529)	\$ (5,001,967)	\$ 1,331,980				
TETERBORO BOROUGH	0321-00	\$ 3,343,774	\$ 3,619,127	\$ 166,895	\$ 468,813	\$ -	\$ 835,594	\$ 1,471,302	\$ (982,837)	\$ (1,023,011)	\$ (597)	\$ (381,884)	\$ (2,389,329)	\$ (118,630)				
VERNON TOWNSHIP	0333-00	\$ 25,838,222	\$ 27,636,793	\$ 1,274,466	\$ 3,580,002	\$ -	\$ 15,497,227	\$ 20,351,695	\$ (7,505,250)	\$ (7,812,037)	\$ (4,560)	\$ (1,010,534)	\$ (16,332,381)	\$ 4,230,884				
CAMDEN CITY	0336-00	\$ 166,124,590	\$ -	\$ -	\$ -	\$ -	\$ 26,603,918	\$ 26,603,918	\$ -	\$ -	\$ -	\$ (211,338,113)	\$ (211,338,113)	\$ (29,566,138)				
LAKE COMO BOROUGH	0337-00	\$ 1,519,838	\$ 1,974,110	\$ 91,036	\$ 255,721	\$ -	\$ 2,013,436	\$ 2,360,193	\$ (536,104)	\$ (558,018)	\$ (326)	\$ -	\$ (1,094,448)	\$ 305,053				
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	\$ 10,031,321	\$ 10,692,760	\$ 493,095	\$ 1,385,114	\$ -	\$ 9,198,065	\$ 11,076,274	\$ (2,903,804)	\$ (3,022,501)	\$ (1,764)	\$ (5,807,721)	\$ (11,736,790)	\$ (505,990)				
WEST LONG BRANCH BOROUGH	0343-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,275	\$ 77,275	\$ -	\$ -	\$ -	\$ (98,021)	\$ (98,021)	\$ 7				
UNION CITY HOUSING AUTH	0344-00	\$ 6,535,580	\$ 7,238,254	\$ 333,791	\$ 937,625	\$ -	\$ 2,272,678	\$ 3,544,094	\$ (1,965,673)	\$ (2,046,023)	\$ (1,194)	\$ (81,175)	\$ (4,094,065)	\$ 257,350				
FRANKFORD TOWNSHIP	0345-00	\$ 3,191,806	\$ 3,454,655	\$ 159,311	\$ 447,507	\$ -	\$ 1,069,396	\$ 1,676,214	\$ (976,520)	\$ (976,520)	\$ (670)	\$ (323,801)	\$ (2,239,063)	\$ 30				
HIGHLANDS BOROUGH HOUSING AUTH	0346-00	\$ 455,903	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 756,538	\$ 872,123	\$ (178,701)	\$ (186,006)	\$ (109)	\$ -	\$ (364,816)	\$ 100,887				
CAMDEN CITY HOUSING AUTH	0348-00	\$ 18,238,707	\$ 20,234,066	\$ 933,091	\$ 2,621,071	\$ -	\$ 4,543,451	\$ 8,097,613	\$ (5,494,912)	\$ (5,719,523)	\$ (3,339)	\$ (3,681,182)	\$ (14,898,956)	\$ (1,299,455)				
ESSEX COUNTY	0349-00	\$ 767,699,283	\$ 830,418,076	\$ 38,294,597	\$ 107,570,297	\$ -	\$ 411,228,732	\$ 557,093,626	\$ (225,514,414)	\$ (137,022)	\$ (29,717,338)	\$ (490,101,377)	\$ 124,226,768					
MERCER COUNTY	0350-00	\$ 273,885,189	\$ 295,449,950	\$ 13,624,627	\$ 38,271,854	\$ -	\$ 66,581,957	\$ 118,478,438	\$ (80,234,552)	\$ (83,514,241)	\$ (48,750)	\$ (33,298,534)	\$ (197,096,077)	\$ (9,001,135)				
MERCER COUNTY LIBRARY	0350-01	\$ 17,478,869	\$ 19,576,031	\$ 902,746	\$ 2,535,830	\$ -	\$ 6,714,111	\$ 10,152,887	\$ (5,316,210)	\$ (5,533,517)	\$ (3,230)	\$ (2,583,390)	\$ (13,436,347)	\$ (77,189)				
HUDSON COUNTY	0352-00	\$ 597,774,854	\$ 644,034,604	\$ 29,699,553	\$ 83,426,645	\$ -	\$ 150,909,964	\$ 264,036,162	\$ (174,898,753)	\$ (182,047,963)	\$ (106,268)	\$ (41,976,727)	\$ (399,029,711)	\$ (10,856,059)				
BORDENTOWN CITY	0353-00	\$ -	\$ 4,441,636	\$ 204,825	\$ 575,358	\$ -	\$ 5,998,680	\$ 6,378,863	\$ (1,206,203)	\$ (1,255,508)	\$ (733)	\$ -	\$ (2,462,444)	\$ 669,359				
ESTELL MANOR CITY	0355-00	\$ -	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 349,588	\$ 378,478	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (507,108)	\$ (598,291)	\$ (63,785)				
NEWARK CITY	0356-00	\$ 800,377,182	\$ -	\$ -	\$ -	\$ -	\$ 433,723,704	\$ 433,723,704	\$ -	\$ -	\$ -	\$ (962,314,594)	\$ (962,314,594)	\$ 2,199,228				
SOUTH AMBOY CITY	0358-00	\$ 22,798,384	\$ 24,182,138	\$ 1,115,155	\$ 3,132,494	\$ -	\$ 6,105,672	\$ 10,353,321	\$ (6,567,078)	\$ (6,835,516)	\$ (3,990)	\$ (3,000,303)	\$ (16,406,887)	\$ (482,768)				
TRENTON CITY	0359-00	\$ 305,347,023	\$ -	\$ -	\$ -	\$ -	\$ 185,465,993	\$ 185,465,993	\$ -	\$ -	\$ -	\$ (464,460,936)	\$ (464,460,936)	\$ (42,367,060)				
TRENTON CITY LIBRARY	0359-01	\$ 3,495,741	\$ -	\$ -	\$ -	\$ -	\$ 2,196,257	\$ 2,196,257	\$ -	\$ -	\$ -	\$ (6,124,373)	\$ (6,124,373)	\$ (740,135)				
JERSEY CITY (POLICE)	0360-01	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 37,332	\$ 66,222	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (11,945)	\$ (103,128)	\$ (4,093)				
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	\$ 1,063,935	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 260,937	\$ 463,219	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (82,817)	\$ (721,265)	\$ (28,655)				
ALLENDALE BOROUGH	0362-00	\$ 11,399,192	\$ 12,502,398	\$ 576,546	\$ 1,619,530	\$ -	\$ 4,633,026	\$ 6,829,102	\$ (3,395,243)	\$ (3,534,028)	\$ (2,063)	\$ (675,371)	\$ (7,606,705)	\$ 220,629				
AUDUBON PARK BOROUGH	0365-00	\$ 151,968	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 271,421	\$ 329,201	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (9,135)	\$ (191,501)	\$ 49,136				
BEACHWOOD BOROUGH	0366-00	\$ 10,335,257	\$ 10,199,345	\$ 470,341	\$ 1,321,198	\$ -	\$ 11,203,270	\$ 12,994,809	\$ (2,769,809)	\$ (2,883,028)	\$ (1,683)	\$ -	\$ (5,654,520)	\$ 1,576,048				
BRANCHVILLE BOROUGH	0369-00	\$ 911,968	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 774,172	\$ 976,454	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (367,308)	\$ (1,005,756)	\$ 531				
CHESTER BOROUGH	0373-00	\$ 3,343,774	\$ 3,619,127	\$ 166,895	\$ 468,813	\$ -	\$ 666,214	\$ 1,301,922	\$ (982,837)	\$ (1,023,011)	\$ (597)	\$ (1,177,422)	\$ (3,183,867)	\$ (466,681)				
CLOSTER BOROUGH	0374-00	\$ 10,639,192	\$ -	\$ -	\$ -	\$ -	\$ 9,192,694	\$ 9,192,694	\$ -	\$ -	\$ -	\$ (18,325,397)	\$ (18,325,397)	\$ (1,938,646)				
DUNELLEN BOROUGH	0375-00	\$ 8,683,450	\$ 9,870,251	\$ 455,165	\$ 1,278,568	\$ -	\$ 2,716,442	\$ 4,450,175	\$ (2,680,438)	\$ (2,790,004)	\$ (1,629)	\$ (610,447)	\$ (6,082,518)	\$ (216,641)				
EMERSON BOROUGH	0378-00	\$ 4,599,677	\$ 4,441,636	\$ 204,825	\$ 575,358	\$ -	\$ 484,528	\$ 1,264,711	\$ (1,206,203)	\$ (1,255,508)	\$ (733)	\$ (455,323)	\$ (2,917,767)	\$ (201,351)				
ENGLEWOOD CLIFFS BOROUGH	0379-00	\$ 12,311,160	\$ 13,653,850	\$ 629,645	\$ 1,768,686	\$ -	\$ 5,718,321	\$ 8,116,652	\$ (3,707,939)	\$ (3,859,506)	\$ (2,253)	\$ (3,084,643)	\$ (10,654,341)	\$ (310,243)				
FAIR HAVEN BOROUGH	0380-00	\$ 8,967,386	\$ 9,705,780	\$ 447,580	\$ 1,257,263	\$ -	\$ 2,390,559	\$ 4,095,402	\$ (2,635,773)	\$ (2,743,513)	\$ (1,601)	\$ (1,267,726)	\$ (6,648,613)	\$ (299,782)				
GLEN GARDNER BOROUGH	0387-00	\$ 608,032	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 673,022	\$ 846,387	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (288,247)	\$ (1,035,430)	\$ (110,835)				
HAMPTON BOROUGH	0389-00	\$ 1,519,838	\$ 1,645,017	\$ 75,860	\$ 213,091	\$ -	\$ 608,831	\$ 897,782	\$ (446,733)	\$ (464,994)	\$ (271)	\$ (295,096)	\$ (1,207,094)	\$ (11,557)				
HELMETTA BOROUGH	0392-00	\$ 1,823,935	\$ 1,809,489	\$ 83,444	\$ 234,397	\$ -	\$ 356,517	\$ 674,358	\$ (491,398)	\$ (511,484)	\$ (299)	\$ (476,578)	\$ (1,479,759)	\$ (219,814)				
JAMESBURG BOROUGH	0398-00	\$ 6,535,580	\$ 7,731,669	\$ 366,545	\$ 1,001,541	\$ -	\$ 3,762,720	\$ (2,099,669)	\$ (612,603)	\$ (2,185,495)	\$ (1,276)	\$ (612,603)	\$ (4,889,043)	\$ 334,859				
LAKEHURST BOROUGH	0400-00	\$ 5,319,677	\$ 5,593,087	\$ 257,924	\$ 724,515	\$ -	\$ 2,205,748	\$ 3,188,187	\$ (1,518,900)	\$ (1,580,987)	\$ (923)	\$ (584,655)	\$ (3,685,465)	\$ 97,419				
LAWNSIDE BOROUGH	0401-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,936	\$ 95,936	\$ -	\$ -	\$ -	\$ (1,647,984)	\$ (1,647,984)	\$ (677,841)				
LINDENWOLD BOROUGH	0403-00	\$ 16,566,901	\$ 17,272,977	\$ 796,541	\$ 2,237,499	\$ -	\$ 8,207,637	\$ 11,241,677	\$ (4,690,776)	\$ (4,882,518)	\$ (2,850)	\$ (550,268)	\$ (10,126,412)	\$ 875,300				
LITTLE SILVER BOROUGH	0404-00	\$ 8,359,354	\$ 9,212,214	\$ 424,820	\$ 1,193,327	\$ -	\$ 5,308,325	\$ 6,926,472	\$ (2,501,736)	\$ (2,603,998)	\$ (1,520)	\$ (587,384)	\$ (5,694,638)	\$ 1,408,204				
MILLTOWN BOROUGH	0408-00	\$ 8,359,354	\$ 9,705,780	\$ 447,580	\$ 1,257,263	\$ -	\$ 3,175,048	\$ 4,879,891	\$ (2,635,773)	\$ (2,743,513)	\$ (1,601)	\$ (1,805,581)	\$ (7,186,468)	\$ (248,453)				
NEPTUNE CITY BOROUGH	0411-00	\$ 8,207,386	\$ 8,718,799	\$ 402,066	\$ 1,129,412	\$ -	\$ 4,182,472	\$ 5,713,950	\$ (2,367,741)	\$ (2,464,525)	\$ (1,439)	\$ -	\$ (4,833,705)	\$ 691,183				
NEWFIELD BOROUGH	0412-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,916	\$ 420,916	\$ -	\$ -	\$ -	\$ (523,206)	\$ (523,206)	\$ 215				

Local Government

State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Total OPEB Expense
				Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual earnings on OPEB plan investments	Changes in proportion	Total deferred inflows of resources	
TINTON FALLS BOROUGH	0413-00	\$ 9,727,386	\$ 10,528,288	\$ 485,510	\$ 1,363,808	\$ -	\$ 2,909,229	\$ 4,758,547	\$ (2,859,139)	\$ (2,976,010)	\$ (1,737)	\$ (18,130,676)	\$ (23,967,562)	\$ (3,246,198)
NORTH CALDWELL TOWNSHIP	0414-00	\$ 4,711,644	\$ 5,099,672	\$ 235,171	\$ 660,599	\$ -	\$ 1,610,767	\$ 2,506,537	\$ (1,384,904)	\$ (1,441,514)	\$ (841)	\$ (442,995)	\$ (3,270,254)	\$ (37,927)
OLD TAPPAN BOROUGH	0417-00	\$ 7,447,547	\$ 7,896,141	\$ 364,129	\$ 1,022,847	\$ -	\$ 1,401,911	\$ 2,788,887	\$ (2,144,334)	\$ (2,231,986)	\$ (1,303)	\$ (1,139,516)	\$ (5,517,139)	\$ (378,246)
PARAMUS BOROUGH	0418-00	\$ 59,579,895	\$ 61,524,711	\$ 2,837,202	\$ 7,969,758	\$ -	\$ 12,476,669	\$ 23,283,629	\$ (16,708,101)	\$ (17,391,066)	\$ (10,152)	\$ (5,079,638)	\$ (39,188,957)	\$ (2,128,969)
PARAMUS BOROUGH POLICE DEPARTM	0418-01	\$ 22,038,545	\$ 23,195,158	\$ 1,069,641	\$ 3,004,643	\$ -	\$ 14,860,518	\$ 18,934,802	\$ (6,299,047)	\$ (6,556,528)	\$ (3,827)	\$ (1,433,570)	\$ (14,292,972)	\$ 2,307,478
PEMBERTON BOROUGH	0419-00	\$ 2,431,806	\$ 2,961,090	\$ 384,550	\$ 983,572	\$ -	\$ 1,801,797	\$ 2,321,919	\$ (809,135)	\$ (837,005)	\$ (489)	\$ (805,962)	\$ (2,447,591)	\$ 102,787
RIVERTON BOROUGH	0424-00	\$ 3,343,774	\$ 3,948,070	\$ 182,065	\$ 511,423	\$ -	\$ 1,261,119	\$ 1,954,607	\$ (1,072,167)	\$ (1,115,993)	\$ (651)	\$ (1,177,180)	\$ (3,365,991)	\$ (188,363)
ROSELAND BOROUGH	0428-00	\$ 15,958,869	\$ 17,601,920	\$ 811,710	\$ 2,280,109	\$ -	\$ 7,026,275	\$ 10,118,094	\$ (4,780,106)	\$ (4,975,499)	\$ (2,904)	\$ (392,096)	\$ (10,150,605)	\$ 572,162
SHIP BOTTOM BOROUGH	0430-00	\$ 5,167,709	\$ 6,086,652	\$ 280,685	\$ 788,450	\$ -	\$ 3,424,314	\$ 4,493,449	\$ (1,652,936)	\$ (1,720,502)	\$ (1,004)	\$ (852,487)	\$ (4,226,929)	\$ 119,137
SHREWSBURY BOROUGH	0431-00	\$ 8,511,483	\$ 10,034,723	\$ 462,750	\$ 1,299,873	\$ -	\$ 2,837,392	\$ 4,600,015	\$ (2,725,103)	\$ (2,836,495)	\$ (1,656)	\$ (702,861)	\$ (6,266,115)	\$ (251,204)
SPOTSWOOD BOROUGH	0434-00	\$ 15,654,933	\$ 17,766,542	\$ 819,301	\$ 2,301,434	\$ -	\$ 5,164,713	\$ 8,285,448	\$ (4,824,812)	\$ (5,022,033)	\$ (2,932)	\$ (1,724,955)	\$ (11,574,732)	\$ (271,067)
STRATFORD BOROUGH	0437-00	\$ 7,295,418	\$ 7,567,198	\$ 348,960	\$ 980,236	\$ -	\$ 1,812,225	\$ 3,141,421	\$ (2,055,004)	\$ (2,139,004)	\$ (1,249)	\$ (997,849)	\$ (5,193,106)	\$ (276,854)
WATCHUNG BOROUGH	0443-00	\$ 13,527,063	\$ 14,476,358	\$ 667,575	\$ 1,875,232	\$ -	\$ 3,070,090	\$ 5,612,897	\$ (3,931,306)	\$ (4,092,003)	\$ (2,899)	\$ (1,061,894)	\$ (9,087,592)	\$ (448,122)
WEST CAPE MAY BOROUGH	0444-00	\$ 2,279,838	\$ 2,303,054	\$ 106,205	\$ 298,332	\$ -	\$ 2,155,807	\$ 2,560,344	\$ (625,434)	\$ (651,000)	\$ (380)	\$ (1,348,658)	\$ (2,625,572)	\$ (83,964)
WEST WILWOOD BOROUGH	0446-00	\$ 1,671,806	\$ 1,974,110	\$ 91,036	\$ 255,721	\$ -	\$ 1,389,533	\$ 1,736,290	\$ (536,104)	\$ (558,018)	\$ (326)	\$ (426,893)	\$ (1,521,341)	\$ 126,438
WOODCLIFF LAKE BOROUGH	0447-00	\$ 9,575,418	\$ 10,528,288	\$ 485,510	\$ 1,363,808	\$ -	\$ 2,755,640	\$ 4,804,958	\$ (2,859,139)	\$ (2,976,010)	\$ (1,737)	\$ (635,168)	\$ (6,472,054)	\$ (87,117)
ALEXANDRIA TOWNSHIP	0453-00	\$ 1,215,903	\$ 1,480,545	\$ 68,275	\$ 191,786	\$ -	\$ 544,121	\$ 804,182	\$ (402,068)	\$ (418,503)	\$ (244)	\$ (443,339)	\$ (1,264,154)	\$ (67,233)
BERLIN TOWNSHIP	0458-00	\$ 11,247,224	\$ 12,831,320	\$ 591,715	\$ 1,662,140	\$ -	\$ 3,517,696	\$ 5,771,551	\$ (3,484,573)	\$ (3,627,009)	\$ (2,117)	\$ (293,552)	\$ (7,407,251)	\$ (28,182)
BOONTON TOWNSHIP	0459-00	\$ 3,495,741	\$ 3,619,127	\$ 166,895	\$ 468,813	\$ -	\$ 3,205,924	\$ 3,841,632	\$ (982,837)	\$ (1,023,011)	\$ (597)	\$ -	\$ (4,226,929)	\$ 563,525
CHIEP TOWNSHIP	0463-00	\$ 12,463,127	\$ 13,324,907	\$ 614,476	\$ 1,726,075	\$ -	\$ 3,066,027	\$ 5,406,576	\$ (3,618,609)	\$ (3,766,524)	\$ (2,199)	\$ (975,297)	\$ (8,366,291)	\$ (215,229)
CINNAMINSON TOWNSHIP	0464-00	\$ 11,703,127	\$ 12,995,813	\$ 599,300	\$ 1,683,445	\$ -	\$ 6,335,743	\$ 8,618,488	\$ (3,529,238)	\$ (3,673,500)	\$ (2,144)	\$ (854,409)	\$ (8,059,219)	\$ 446,415
COMMERCIAL TOWNSHIP	0465-00	\$ 2,583,774	\$ 2,796,619	\$ 128,966	\$ 362,267	\$ -	\$ 740,196	\$ 1,231,429	\$ (759,470)	\$ (790,515)	\$ (461)	\$ (175,913)	\$ (1,726,359)	\$ (39,959)
CRANBURY TOWNSHIP	0466-00	\$ 9,575,418	\$ 10,528,288	\$ 485,510	\$ 1,363,808	\$ -	\$ 6,122,786	\$ 7,972,104	\$ (2,859,139)	\$ (2,976,010)	\$ (1,737)	\$ (2,159,164)	\$ (7,996,050)	\$ 387,467
DEERFIELD TOWNSHIP	0467-00	\$ 1,911,968	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 1,076,744	\$ 1,279,026	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (618,092)	\$ (1,256,540)	\$ (283)
DELANCO TOWNSHIP	0468-00	\$ 2,279,838	\$ 2,303,054	\$ 106,205	\$ 298,332	\$ -	\$ 232,664	\$ 637,201	\$ (625,434)	\$ (651,000)	\$ (380)	\$ (556,313)	\$ (1,833,127)	\$ (263,144)
DENNIS TOWNSHIP	0469-00	\$ 5,167,709	\$ 5,593,087	\$ 257,924	\$ 724,515	\$ -	\$ 1,891,961	\$ 2,874,400	\$ (1,518,900)	\$ (1,580,987)	\$ (923)	\$ (678,883)	\$ (3,777,693)	\$ (136,344)
DEPTFORD TOWNSHIP	0470-00	\$ 38,757,414	\$ 41,126,172	\$ 1,896,527	\$ 5,327,382	\$ -	\$ 16,337,306	\$ 23,561,215	\$ (11,168,524)	\$ (11,625,052)	\$ (6,786)	\$ (1,529,826)	\$ (24,330,188)	\$ 1,108,825
EAGLESWOOD TOWNSHIP	0473-00	\$ 2,127,871	\$ 1,974,110	\$ 91,036	\$ 255,721	\$ -	\$ 333,807	\$ 680,564	\$ (536,104)	\$ (558,018)	\$ (326)	\$ (162,558)	\$ (1,257,060)	\$ (77,052)
EASTAMPTON TOWNSHIP	0474-00	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 448,582	\$ 506,362	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (2,448,095)	\$ (2,630,461)	\$ (362,990)
EAST GREENWICH TOWNSHIP	0475-00	\$ 9,575,418	\$ 10,528,288	\$ 485,510	\$ 1,363,808	\$ -	\$ 5,553,117	\$ 7,402,435	\$ (2,859,139)	\$ (2,976,010)	\$ (1,737)	\$ (528,169)	\$ (6,365,055)	\$ 594,249
EAST HANOVER TOWNSHIP	0476-00	\$ 24,926,255	\$ 27,307,700	\$ 1,259,290	\$ 3,537,372	\$ -	\$ 23,908,927	\$ 28,705,589	\$ (7,415,879)	\$ (7,719,012)	\$ (4,506)	\$ -	\$ (15,139,397)	\$ 4,246,876
EDGEWATER PARK TOWNSHIP	0477-00	\$ 5,623,612	\$ 5,922,181	\$ 273,100	\$ 767,145	\$ -	\$ 3,596,198	\$ 4,636,443	\$ (1,608,271)	\$ (1,674,011)	\$ (977)	\$ (200,462)	\$ (3,483,721)	\$ 445,265
ELK TOWNSHIP	0478-00	\$ 4,103,774	\$ 4,441,636	\$ 204,825	\$ 575,358	\$ -	\$ 1,159,195	\$ 1,939,378	\$ (1,206,203)	\$ (1,255,508)	\$ (733)	\$ (442,346)	\$ (2,904,790)	\$ (197,310)
GREEN TOWNSHIP	0487-00	\$ 3,191,806	\$ 3,783,599	\$ 174,480	\$ 490,118	\$ -	\$ 1,441,253	\$ 2,105,851	\$ (1,027,502)	\$ (1,069,502)	\$ (624)	\$ (199,644)	\$ (2,297,272)	\$ 78,999
GREEN BROOK TOWNSHIP	0488-00	\$ 10,031,321	\$ 10,692,760	\$ 493,095	\$ 1,385,114	\$ -	\$ 2,202,693	\$ 4,080,902	\$ (2,903,804)	\$ (3,022,501)	\$ (1,764)	\$ (680,266)	\$ (6,608,335)	\$ (266,537)
HAINESPORT TOWNSHIP	0492-00	\$ 2,279,838	\$ 2,831,997	\$ 121,374	\$ 340,942	\$ -	\$ 973,092	\$ 1,435,408	\$ (714,764)	\$ (743,981)	\$ (434)	\$ (209,724)	\$ (1,668,903)	\$ (35,201)
HARRISON TOWNSHIP	0494-00	\$ 9,727,386	\$ 10,857,231	\$ 500,679	\$ 1,406,419	\$ -	\$ 8,372,658	\$ 10,279,756	\$ (2,948,469)	\$ (3,068,992)	\$ (1,791)	\$ (1,325,941)	\$ (7,345,193)	\$ 1,669,585
KNOWLTON TOWNSHIP	0498-00	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 83,375	\$ 141,155	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (1,058,938)	\$ (1,241,304)	\$ (364,870)
LACEY TOWNSHIP	0499-00	\$ 33,285,770	\$ 37,342,423	\$ 1,722,040	\$ 4,837,245	\$ -	\$ 10,781,629	\$ 17,340,914	\$ (10,140,982)	\$ (10,555,507)	\$ (6,162)	\$ (2,107,990)	\$ (22,810,141)	\$ (348,129)
LEBANON TOWNSHIP	0501-00	\$ 303,935	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 3,863,821	\$ 3,892,711	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (5,001,214)	\$ (5,092,397)	\$ (35,291)
LIBERTY TOWNSHIP	0502-00	\$ 760,000	\$ 822,508	\$ 37,930	\$ 106,546	\$ -	\$ 299,414	\$ 443,890	\$ (223,366)	\$ (232,497)	\$ (136)	\$ (385,062)	\$ (841,061)	\$ (78,335)
LOGAN TOWNSHIP	0504-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,275	\$ 77,275	\$ -	\$ -	\$ -	\$ (98,021)	\$ (98,021)	\$ 7
OLD BRIDGE TOWNSHIP	0508-00	\$ -	\$ 71,394,962	\$ 3,292,367	\$ 9,248,326	\$ -	\$ 89,993,314	\$ 102,534,007	\$ (19,388,539)	\$ (20,181,070)	\$ (11,780)	\$ -	\$ (39,581,389)	\$ 10,759,296
MANALAPAN TOWNSHIP	0510-00	\$ 35,109,544	\$ 39,645,627	\$ 1,828,252	\$ 5,135,596	\$ -	\$ 11,180,133	\$ 18,143,981	\$ (10,766,457)	\$ (11,206,549)	\$ (6,542)	\$ (1,285,003)	\$ (23,264,551)	\$ (75,471)
MANSFIELD TOWNSHIP	0512-00	\$ 6,231,644	\$ 6,580,217	\$ 303,446	\$ 852,385	\$ -	\$ 4,093,850	\$ 5,249,681	\$ (1,786,972)	\$ (1,860,017)	\$ (1,086)	\$ (207,993)	\$ (3,856,068)	\$ 459,504
MANSFIELD TOWNSHIP	0513-00	\$ 6,839,515	\$ 6,744,689	\$ 311,030	\$ 873,690	\$ -	\$ 4,335,582	\$ 5,520,302	\$ (1,831,637)	\$ (1,906,508)	\$ (1,113)	\$ (5,790)	\$ (3,745,048)	\$ 1,040,605
MANTUA TOWNSHIP	0514-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,136,501)	\$ (3,136,501)	\$ (3,015,864)
MEDFORD TOWNSHIP	0516-00	\$ 23,254,449	\$ -	\$ -	\$ -	\$ -	\$ 1,316,757	\$ 1,316,757	\$ -	\$ -	\$ -	\$ (28,056,056)	\$ (28,056,056)	\$ (4,067,426)
MILLSTONE TOWNSHIP	0517-00	\$ 6,535,580	\$ 6,251,124	\$ 288,270	\$ 809,755	\$ -	\$ 971,834	\$ 2,069,859	\$ (1,697,601)	\$ (1,766,993)	\$ (1,031)	\$ (3,841,842)	\$ (124,828)	
MINE HILL TOWNSHIP	0518-00	\$ 2,583,774	\$ 2,796,619	\$ 128,966	\$ 362,267	\$ -	\$ 567,286	\$ 1,148,519	\$ (759,470)	\$ (790,515)	\$ (461)	\$ (668,164)	\$ (2,218,010)	\$ (129,552)
MONTAGUE TOWNSHIP	0520-00	\$ 1,519,838	\$ 1,645,017	\$ 75,860	\$ 213,091	\$ -	\$ 584,486	\$ 873,437	\$ (446,733)	\$ (464,994)	\$ (271)	\$ (607,758)	\$ (1,519,756)	\$ (128,550)
MONTVILLE TOWNSHIP	0521-00	\$ 23,254,449	\$ 25,827,155	\$ 1,191,015	\$ 3,345,586	\$ -	\$ 20,127,417	\$ 24,664,018	\$ (7,013,811)	\$ (7,300,510)	\$ (4,262)	\$ -	\$ (14,318,583)	\$ 4,014,788
MOUNT LAUREL TOWNSHIP	0522-00	\$ 20,822,642	\$ 23,524,101	\$ 1,084,810	\$ 3,047,254	\$ -	\$ 6,366,919	\$ 10,498,983	\$ (6,388,377)	\$ (6,649,510)	\$ (3,882)	\$ (459,880)	\$ (13,501,649)	\$ (114,083)
MULLICA TOWNSHIP	0523-00	\$ 6,839,515	\$ 7,567,198	\$ 348,960	\$ 980,236	\$ -	\$ 2,510,651	\$ 3,839,847	\$ (2,055,004)	\$ (2,139,004)	\$ (1,249)	\$ (545,505)	\$ (4,740,762)	\$ (40,273)
NEW HANOVER TOWNSHIP	0524-00	\$ 2,127,871	\$ 2,303,054	\$ 106,205	\$ 298,332	\$ -	\$ 702,588	\$ 1,107,125	\$ (625,434)	\$ (651,000)	\$ (380)	\$ (644,574)	\$ (1,921,388)	\$ (172,429)
OXFORD TOWNSHIP	0528-00	\$ 911,968	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 666,338	\$ 868,620	\$ (312,737)	\$				

Local Government

State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Total OPEB Expense
				Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual earnings on OPEB plan investments	Changes in proportion	Total deferred inflows of resources	
PILESGROVE TOWNSHIP	0530-00	\$ 1,671,806	\$ 1,809,489	\$ 83,444	\$ 234,397	\$ -	\$ 536,500	\$ 854,341	\$ (491,398)	\$ (511,484)	\$ (299)	\$ (290,731)	\$ (1,293,912)	\$ (74,533)
PLAINSBORO TOWNSHIP	0532-00	\$ 24,470,352	\$ 27,143,228	\$ 1,251,706	\$ 3,516,066	\$ -	\$ 11,030,307	\$ 15,798,079	\$ (7,371,214)	\$ (7,672,522)	\$ (4,479)	\$ (1,147,308)	\$ (16,195,523)	\$ 679,857
HAZLET TOWNSHIP	0537-00	\$ 20,082,642	\$ 22,372,649	\$ 1,031,711	\$ 2,898,098	\$ -	\$ 15,505,605	\$ 19,435,414	\$ (6,075,681)	\$ (6,324,032)	\$ (3,692)	\$ (1,755,428)	\$ (14,158,833)	\$ 3,433,322
RIVER VALE TOWNSHIP	0538-00	\$ 16,566,901	\$ 17,601,920	\$ 811,710	\$ 2,280,109	\$ -	\$ 4,988,849	\$ 8,080,668	\$ (4,780,106)	\$ (4,975,499)	\$ (2,904)	\$ (437,834)	\$ (10,196,343)	\$ 95,482
ROXBURY TOWNSHIP	0539-00	\$ 34,653,640	\$ 38,987,590	\$ 1,797,906	\$ 5,050,356	\$ -	\$ 10,937,432	\$ 17,785,694	\$ (10,587,755)	\$ (11,020,543)	\$ (6,433)	\$ (3,017,933)	\$ (24,632,664)	\$ (593,079)
SHAMONG TOWNSHIP	0541-00	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 370,831	\$ 602,003	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (397,157)	\$ (1,126,789)	\$ (62,626)
SOUTHAMPTON TOWNSHIP	0543-00	\$ 5,319,677	\$ 5,428,616	\$ 250,340	\$ 703,209	\$ -	\$ 1,557,015	\$ 2,510,564	\$ (1,474,235)	\$ (1,534,496)	\$ (896)	\$ (410,506)	\$ (3,420,133)	\$ (47,162)
SPRINGFIELD TOWNSHIP	0546-00	\$ 3,343,774	\$ -	\$ -	\$ -	\$ -	\$ 280,433	\$ 280,433	\$ -	\$ -	\$ -	\$ (4,154,790)	\$ (4,154,790)	\$ (634,504)
TABERNACLE TOWNSHIP	0548-00	\$ 2,735,741	\$ 2,467,525	\$ 113,790	\$ 319,637	\$ -	\$ 695,977	\$ 1,129,404	\$ (670,099)	\$ (697,490)	\$ (407)	\$ (536,893)	\$ (1,904,889)	\$ (119,708)
BARNEGAT TOWNSHIP	0549-00	\$ 18,390,675	\$ -	\$ -	\$ -	\$ -	\$ 18,599,308	\$ 18,599,308	\$ -	\$ -	\$ -	\$ (21,540,672)	\$ (21,540,672)	\$ 69,389
UPPER PITTSBORO TOWNSHIP	0551-00	\$ 760,000	\$ 822,508	\$ 37,930	\$ 106,546	\$ -	\$ 169,607	\$ 314,083	\$ (223,366)	\$ (232,497)	\$ (136)	\$ (697,112)	\$ (1,153,111)	\$ (168,686)
VOORHEES TOWNSHIP	0552-00	\$ 44,684,962	\$ 47,212,824	\$ 2,177,212	\$ 6,115,832	\$ -	\$ 12,926,385	\$ 21,219,429	\$ (12,821,460)	\$ (13,345,554)	\$ (7,790)	\$ (581,833)	\$ (26,756,637)	\$ 722,883
WASHINGTON TOWNSHIP	0557-00	\$ 50,764,477	\$ 55,767,002	\$ 5,711,686	\$ 7,223,919	\$ -	\$ 14,469,891	\$ 24,265,496	\$ (15,144,495)	\$ (15,763,546)	\$ (9,202)	\$ (839,370)	\$ (31,756,113)	\$ 163,826
WATERFORD TOWNSHIP	0559-00	\$ 11,855,257	\$ 12,666,870	\$ 584,131	\$ 1,640,835	\$ -	\$ 5,313,678	\$ 7,538,644	\$ (3,439,908)	\$ (3,580,519)	\$ (2,090)	\$ (509,379)	\$ (7,532,256)	\$ 364,090
WELLMOUTH TOWNSHIP	0562-00	\$ 1,215,903	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 234,809	\$ 437,091	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (192,757)	\$ (831,205)	\$ (29,960)
WILLINGBORO TOWNSHIP	0563-00	\$ 31,309,867	\$ 35,368,463	\$ 1,631,011	\$ 4,581,543	\$ -	\$ 18,206,705	\$ 24,419,259	\$ (9,604,919)	\$ (9,997,532)	\$ (5,386)	\$ (1,647,994)	\$ (21,256,281)	\$ 1,653,962
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 929,229	\$ 929,229	\$ -	\$ -	\$ -	\$ (1,438,782)	\$ (1,438,782)	\$ 671
WOODLAND TOWNSHIP	0565-00	\$ 455,903	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 476,701	\$ 563,397	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (676,768)	\$ (950,400)	\$ (129,323)
ATLANTIC COUNTY	0835-00	\$ 193,330,683	\$ 205,795,030	\$ 9,490,205	\$ 26,658,178	\$ -	\$ 79,066,638	\$ 115,215,021	\$ (55,887,205)	\$ (58,171,666)	\$ (33,957)	\$ (11,464,808)	\$ (125,557,636)	\$ 2,742,440
ATLANTIC COUNTY LIBRARY	0835-01	\$ 13,375,095	\$ 14,476,358	\$ 667,575	\$ 1,875,232	\$ -	\$ 3,793,526	\$ 6,336,333	\$ (3,931,306)	\$ (4,092,003)	\$ (2,389)	\$ (1,260,890)	\$ (9,286,588)	\$ (239,966)
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	\$ 8,815,418	\$ 9,541,308	\$ 439,996	\$ 1,235,957	\$ -	\$ 3,721,019	\$ 5,396,972	\$ (2,591,107)	\$ (2,697,022)	\$ (1,574)	\$ (2,442,658)	\$ (7,732,361)	\$ (145,420)
BERGEN COUNTY	0836-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,275	\$ 77,275	\$ -	\$ -	\$ -	\$ (98,021)	\$ (98,021)	\$ 7
GLOUCESTER COUNTY	0840-00	\$ 239,079,580	\$ 258,600,942	\$ 11,925,341	\$ 33,498,524	\$ -	\$ 75,499,382	\$ 120,923,247	\$ (70,227,565)	\$ (73,098,207)	\$ (42,670)	\$ (11,479,361)	\$ (154,847,803)	\$ (364,313)
MORRIS COUNTY	0843-00	\$ 455,903	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 111,901	\$ 198,597	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (35,527)	\$ (309,159)	\$ (12,281)
OCEAN COUNTY	0844-00	\$ 402,164,332	\$ 433,469,145	\$ 19,989,360	\$ 56,150,518	\$ -	\$ 136,823,114	\$ 212,962,992	\$ (117,716,055)	\$ (122,527,849)	\$ (71,524)	\$ (18,777,883)	\$ (259,092,811)	\$ 3,951,516
OCEAN COUNTY LIBRARY	0844-01	\$ 58,667,927	\$ 64,650,273	\$ 2,981,337	\$ 8,374,636	\$ -	\$ 20,370,025	\$ 31,725,998	\$ (17,556,902)	\$ (18,274,582)	\$ (10,668)	\$ (7,001,215)	\$ (42,843,347)	\$ (520,130)
OCEAN COUNTY PIC	0844-07	\$ 151,968	\$ -	\$ -	\$ -	\$ -	\$ 8,012	\$ 8,012	\$ -	\$ -	\$ -	\$ (189,942)	\$ (189,942)	\$ (28,879)
UNION COUNTY	0848-00	\$ 760,000	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 39,549	\$ 126,245	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (327,046)	\$ (600,678)	\$ (70,065)
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (46,299,451)	\$ (46,299,451)	\$ (23,425,617)
ASBURY PARK CITY	0851-00	\$ 60,035,798	\$ 64,485,651	\$ 2,973,746	\$ 8,353,311	\$ -	\$ 31,792,399	\$ 43,119,466	\$ (17,512,196)	\$ (18,228,029)	\$ (10,640)	\$ (1,707,605)	\$ (37,458,470)	\$ 3,193,463
ATLANTIC CITY	0852-00	\$ 216,433,164	\$ -	\$ -	\$ -	\$ -	\$ 70,262,421	\$ 70,262,421	\$ -	\$ -	\$ -	\$ (261,841,696)	\$ (261,841,696)	\$ (27,151,812)
ATLANTIC CITY ERI	0852-01	\$ 1,519,838	\$ 1,480,545	\$ 68,275	\$ 191,786	\$ -	\$ 95,723	\$ 355,784	\$ (402,068)	\$ (418,503)	\$ (244)	\$ (503,721)	\$ (1,324,536)	\$ (211,497)
ATLANTIC CITY PFRS	0852-02	\$ 24,166,416	\$ -	\$ -	\$ -	\$ -	\$ 1,352,106	\$ 1,352,106	\$ -	\$ -	\$ -	\$ (30,913,203)	\$ (30,913,203)	\$ (4,883,099)
BEVERLY CITY	0854-00	\$ 3,039,838	\$ 3,290,034	\$ 151,719	\$ 426,183	\$ -	\$ 2,020,035	\$ 2,597,937	\$ (893,466)	\$ (929,987)	\$ (543)	\$ (89,864)	\$ (1,913,860)	\$ 213,895
BRIDGETON CITY	0855-00	\$ 19,910,675	\$ 23,524,101	\$ 1,084,810	\$ 3,047,254	\$ -	\$ 8,331,071	\$ 12,463,135	\$ (6,388,377)	\$ (6,649,510)	\$ (3,882)	\$ (2,283,188)	\$ (15,324,957)	\$ (263,748)
BURLINGTON CITY	0857-00	\$ 24,470,352	\$ 26,978,757	\$ 1,244,121	\$ 3,494,761	\$ -	\$ 14,748,704	\$ 19,487,586	\$ (7,326,549)	\$ (7,626,031)	\$ (4,452)	\$ (9,414,890)	\$ (24,371,922)	\$ (967,829)
EGG HARBOR CITY	0859-00	\$ 4,711,644	\$ 5,099,672	\$ 235,171	\$ 860,599	\$ -	\$ 2,597,325	\$ 3,493,095	\$ (1,384,904)	\$ (1,441,514)	\$ (841)	\$ (555,126)	\$ (3,382,385)	\$ 138,499
ELIZABETH CITY	0860-00	\$ 317,658,183	\$ 347,597,824	\$ 16,029,418	\$ 45,026,960	\$ -	\$ 142,819,439	\$ 203,875,817	\$ (94,396,211)	\$ (98,254,776)	\$ (57,355)	\$ (11,270,148)	\$ (203,978,490)	\$ 13,024,610
ELIZABETH CITY FREE PUBLIC LIB	0860-01	\$ 4,863,612	\$ 6,909,161	\$ 318,615	\$ 894,996	\$ -	\$ 3,783,878	\$ 4,997,489	\$ (1,876,302)	\$ (1,952,999)	\$ (1,140)	\$ (802,591)	\$ (4,633,032)	\$ 177,571
ENGLEWOOD CITY	0861-00	\$ 53,652,348	\$ 57,905,584	\$ 2,670,307	\$ 7,500,946	\$ -	\$ 28,101,343	\$ 38,272,596	\$ (15,725,264)	\$ (16,368,055)	\$ (9,555)	\$ (618,756)	\$ (32,721,630)	\$ 3,022,688
LINDEN CITY	0866-00	\$ 148,949,819	\$ -	\$ -	\$ -	\$ -	\$ 9,357,182	\$ 9,357,182	\$ -	\$ -	\$ -	\$ (179,394,990)	\$ (179,394,990)	\$ (25,810,460)
MILLVILLE CITY	0868-00	\$ 44,532,994	\$ 46,719,259	\$ 2,154,451	\$ 6,051,897	\$ -	\$ 21,875,769	\$ 30,082,117	\$ (12,687,424)	\$ (13,206,039)	\$ (7,709)	\$ (2,100,021)	\$ (28,001,193)	\$ 2,011,136
NORTHFIELD CITY	0870-00	\$ 14,742,966	\$ 15,134,395	\$ 697,920	\$ 1,960,472	\$ -	\$ 4,999,846	\$ 7,658,236	\$ (4,110,007)	\$ (4,278,009)	\$ (2,497)	\$ (1,680,426)	\$ (10,070,939)	\$ (71,510)
NORTH WILDWOOD CITY	0871-00	\$ 18,542,804	\$ 20,234,068	\$ 933,091	\$ 2,621,071	\$ -	\$ 10,244,664	\$ 13,798,828	\$ (5,494,912)	\$ (5,719,523)	\$ (3,339)	\$ (1,208,109)	\$ (12,425,883)	\$ 1,025,000
NORTH WILDWOOD CITY	0871-01	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 37,332	\$ 66,222	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (11,945)	\$ (103,128)	\$ (4,093)
ORANGE CITY	0872-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,090,088)	\$ (10,090,088)	\$ (9,702,007)
PASSAIC CITY	0873-00	\$ 142,718,174	\$ 153,318,062	\$ 7,070,238	\$ 19,860,441	\$ -	\$ 59,981,733	\$ 86,912,412	\$ (41,636,176)	\$ (43,338,107)	\$ (25,298)	\$ (6,677,117)	\$ (91,676,698)	\$ 4,712,791
PASSAIC CITY PUBLIC LIBRARY	0873-01	\$ 2,735,741	\$ 2,467,525	\$ 113,790	\$ 319,637	\$ -	\$ 227,398	\$ 660,825	\$ (670,099)	\$ (697,490)	\$ (407)	\$ (490,270)	\$ (1,858,266)	\$ (206,626)
PLAINFIELD CITY	0875-00	\$ 103,656,825	\$ 123,542,837	\$ 5,697,158	\$ 16,003,433	\$ -	\$ 122,865,609	\$ 144,556,200	\$ (33,550,197)	\$ (34,921,605)	\$ (20,385)	\$ -	\$ (68,492,187)	\$ 19,136,846
PLAINFIELD CITY (POLICE)	0875-01	\$ 14,590,998	\$ 18,259,957	\$ 842,055	\$ 2,365,350	\$ -	\$ 20,728,224	\$ 23,935,629	\$ (4,958,808)	\$ (5,161,505)	\$ (3,013)	\$ (2,982,043)	\$ (13,105,369)	\$ 2,829,882
RAHWAY CITY	0876-00	\$ 70,979,087	\$ 76,988,049	\$ 3,550,292	\$ 9,972,841	\$ -	\$ 52,832,156	\$ 66,355,289	\$ (20,907,438)	\$ (21,762,057)	\$ (12,703)	\$ (9,938,767)	\$ (52,620,958)	\$ 3,417,517
SALEM CITY	0877-00	\$ 12,767,063	\$ 13,982,943	\$ 644,821	\$ 1,811,316	\$ -	\$ 5,082,691	\$ 7,538,828	\$ (3,797,311)	\$ (3,952,530)	\$ (2,307)	\$ (1,134,924)	\$ (8,887,072)	\$ 269,824
SALEM CITY FREE PUBLIC LIBRARY	0877-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,012	\$ 8,012	\$ -	\$ -	\$ -	\$ (139,869)	\$ (139,869)	\$ (29,654)
UNION CITY	0879-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 776	\$ 776	\$ -	\$ -	\$ -	\$ (86,306)	\$ (86,306)	\$ (29,715)
WILDWOOD CITY	0882-00	\$ 29,485,931	\$ 31,584,864	\$ 1,456,531	\$ 4,091,425	\$ -	\$ 13,395,942	\$ 18,943,898	\$ (6,577,417)	\$ (8,928,030)	\$ (5,212)	\$ (2,796,059)	\$ (20,306,718)	\$ 738,585
WOODBURY CITY	0883-00	\$ 20,670,513	\$ 23,688,573	\$ 1,092,395	\$ 3,068,559	\$ -	\$ 9,763,838	\$ 13,924,792	\$ (6,433,042)	\$ (6,696,001)	\$ (3,909)	\$ (1,603,177)	\$ (14,736,129)	\$ 351,433

State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Deferred Outflows of Resources						Deferred Inflows of Resources						
		Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual earnings on OPEB plan investments	Changes in proportion	Total deferred inflows of resources	Total OPEB Expense
RIDGEWOOD VILLAGE	0885-00	\$ 68,395,313	\$ 74,520,524	\$ 3,436,502	\$ 9,653,204	\$ -	\$ 18,252,850	\$ 31,342,556	\$ (20,237,339)	\$ (21,064,566)	\$ (12,296)	\$ (3,191,979)	\$ (44,506,180)	\$ (974,689)
RIDGEWOOD PUBLIC LIBRARY	0885-01	\$ 2,279,838	\$ 2,796,619	\$ 128,966	\$ 362,267	\$ -	\$ 1,337,670	\$ 1,828,903	\$ (759,470)	\$ (790,515)	\$ (461)	\$ (797,606)	\$ (2,348,052)	\$ (99,033)
BOONTON TOWN	0888-00	\$ 15,199,030	\$ -	\$ -	\$ -	\$ -	\$ 843,151	\$ 843,151	\$ -	\$ -	\$ -	\$ (18,906,519)	\$ (2,889,921)	
HARRISON TOWN	0891-00	\$ 49,396,606	\$ 54,286,457	\$ 2,503,411	\$ 7,032,133	\$ -	\$ 12,834,365	\$ 22,369,909	\$ (14,742,428)	\$ (15,345,043)	\$ (8,957)	\$ (2,269,754)	\$ (32,366,182)	\$ (1,079,290)
KEARNY TOWN	0893-00	\$ 90,129,762	\$ 99,689,642	\$ 4,597,172	\$ 12,913,549	\$ -	\$ 44,714,019	\$ 62,224,740	\$ (27,072,449)	\$ (28,179,070)	\$ (16,449)	\$ (26,888,679)	\$ (82,156,647)	\$ (2,593,804)
MONTCCLAIR TOWNSHIP	0894-00	\$ 44,684,962	\$ 47,706,239	\$ 2,199,966	\$ 6,179,748	\$ -	\$ 22,464,490	\$ 30,844,204	\$ (12,955,456)	\$ (13,485,026)	\$ (7,872)	\$ (1,626,109)	\$ (28,074,463)	\$ 7,109,321
MONTCCLAIR TOWNSHIP PUBLIC LIBR	0894-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,089,611	\$ 2,089,611	\$ -	\$ -	\$ -	\$ (3,139,100)	\$ (3,139,100)	\$ 1,442
MONTCCLAIR TOWNSHIP POLICE & FI	0894-02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,257	\$ 105,257	\$ -	\$ -	\$ -	\$ (130,837)	\$ (130,837)	\$ 54
NUTLEY TOWN	0896-00	\$ 60,187,927	\$ 65,308,310	\$ 3,011,682	\$ 8,459,876	\$ -	\$ 24,813,491	\$ 36,285,049	\$ (17,735,603)	\$ (18,460,568)	\$ (10,776)	\$ (4,199,305)	\$ (40,406,252)	\$ 1,139,384
SECAUCUS TOWN	0898-00	\$ 53,956,283	\$ 59,386,129	\$ 2,738,582	\$ 7,692,732	\$ -	\$ 25,258,145	\$ 35,689,459	\$ (16,127,332)	\$ (16,786,557)	\$ (9,799)	\$ (2,573,913)	\$ (35,497,601)	\$ 1,709,023
WEST NEW YORK TOWN	0900-00	\$ 88,001,891	\$ 100,183,207	\$ 4,619,933	\$ 12,977,484	\$ -	\$ 112,206,051	\$ 129,803,468	\$ (27,206,485)	\$ (28,318,585)	\$ (16,531)	\$ -	\$ (55,541,601)	\$ 15,429,753
ALLENHURST BOROUGH	0903-00	\$ 6,383,612	\$ 6,251,124	\$ 288,270	\$ 809,755	\$ -	\$ 861,355	\$ 1,959,380	\$ (1,697,601)	\$ (1,766,993)	\$ (1,031)	\$ (136,281)	\$ (3,601,906)	\$ (152,163)
AVON BY THE SEA BORO	0904-00	\$ 7,143,451	\$ 8,060,763	\$ 371,721	\$ 1,044,171	\$ -	\$ 2,331,821	\$ 3,747,713	\$ (2,189,040)	\$ (2,278,520)	\$ (1,330)	\$ (461,647)	\$ (4,930,537)	\$ (25,592)
BELMAR BOROUGH	0905-00	\$ 21,886,416	\$ 24,840,175	\$ 1,145,501	\$ 3,217,735	\$ -	\$ 10,589,886	\$ 13,519,122	\$ (6,745,780)	\$ (7,021,522)	\$ (4,099)	\$ (1,126,346)	\$ (14,507,348)	\$ 706,129
BERGENFIELD BOROUGH	0906-00	\$ 29,790,028	\$ 32,407,372	\$ 1,494,461	\$ 4,197,971	\$ -	\$ 7,725,083	\$ 13,417,515	\$ (8,800,783)	\$ (9,160,527)	\$ (5,347)	\$ (3,018,695)	\$ (20,985,332)	\$ (807,297)
BERGENFIELD BOROUGH, POLICE	0906-01	\$ 10,183,289	\$ 11,021,853	\$ 508,271	\$ 1,427,744	\$ -	\$ 3,523,167	\$ 5,459,182	\$ (3,115,525)	\$ (3,115,525)	\$ (1,819)	\$ (1,268,182)	\$ (7,366,701)	\$ 44,416
BRADLEY BEACH BOROUGH	0908-00	\$ 10,791,321	\$ 12,666,870	\$ 584,131	\$ 1,640,835	\$ -	\$ 6,522,292	\$ 8,747,258	\$ (3,439,908)	\$ (3,580,519)	\$ (2,090)	\$ (1,400,174)	\$ (8,422,691)	\$ 567,243
BUTLER BOROUGH	0910-00	\$ 19,302,642	\$ 20,563,011	\$ 948,260	\$ 2,663,681	\$ -	\$ 4,281,712	\$ 7,893,653	\$ (5,584,242)	\$ (5,812,505)	\$ (3,393)	\$ (2,382,228)	\$ (13,782,368)	\$ (605,767)
CALDWELL BOROUGH	0911-00	\$ 10,639,192	\$ 12,008,833	\$ 553,785	\$ 1,555,594	\$ -	\$ 5,196,525	\$ 7,305,904	\$ (3,394,513)	\$ (3,934,513)	\$ (1,981)	\$ (4,126,366)	\$ (10,784,137)	\$ (687,562)
CARTER BOROUGH	0912-00	\$ 44,076,929	\$ 46,883,731	\$ 2,162,036	\$ 6,073,202	\$ -	\$ 9,451,081	\$ 17,686,319	\$ (12,732,089)	\$ (13,252,530)	\$ (7,736)	\$ (2,695,038)	\$ (28,687,393)	\$ (1,138,988)
CLIFFSIDE PARK BOROUGH	0914-00	\$ 35,413,640	\$ 39,152,061	\$ 1,805,491	\$ 5,071,661	\$ -	\$ 9,859,289	\$ 16,738,441	\$ (10,632,421)	\$ (11,067,034)	\$ (6,460)	\$ (3,641,296)	\$ (25,347,211)	\$ (918,133)
COLLINGSWOOD BOROUGH	0915-00	\$ 23,558,384	\$ 25,662,683	\$ 1,183,431	\$ 3,324,280	\$ -	\$ 7,049,182	\$ 11,556,893	\$ (6,969,146)	\$ (7,254,019)	\$ (4,234)	\$ (2,225,296)	\$ (16,452,695)	\$ (526,636)
DEAL BOROUGH	0916-00	\$ 9,727,386	\$ 10,199,345	\$ 470,341	\$ 1,321,198	\$ -	\$ 2,237,111	\$ 4,028,650	\$ (2,769,809)	\$ (2,883,028)	\$ (1,683)	\$ (956,448)	\$ (6,610,968)	\$ (225,426)
DUMONT BOROUGH	0917-00	\$ 16,870,836	\$ 17,931,014	\$ 826,886	\$ 2,322,739	\$ -	\$ 8,535,428	\$ 11,685,053	\$ (4,869,477)	\$ (5,068,524)	\$ (2,959)	\$ (240,007)	\$ (10,180,967)	\$ 999,354
ELMWOOD PARK BOROUGH	0918-00	\$ 26,598,222	\$ 29,446,282	\$ 1,357,911	\$ 3,814,398	\$ -	\$ 7,886,694	\$ 13,059,003	\$ (7,996,648)	\$ (8,323,521)	\$ (4,859)	\$ (1,208,662)	\$ (17,533,690)	\$ (348,187)
EATONTOWN BOROUGH	0919-00	\$ 26,294,125	\$ 28,623,774	\$ 1,319,981	\$ 3,707,853	\$ -	\$ 10,925,749	\$ 15,953,583	\$ (7,773,282)	\$ (8,091,024)	\$ (4,723)	\$ (1,134,391)	\$ (17,003,420)	\$ 331,540
ESSEX FELS BOROUGH	0921-00	\$ 5,775,580	\$ 6,744,689	\$ 311,030	\$ 873,690	\$ -	\$ 2,122,398	\$ 3,307,118	\$ (1,831,637)	\$ (1,906,508)	\$ (1,113)	\$ (623,246)	\$ (4,362,504)	\$ (139,628)
FAIR LAWN BOROUGH	0922-00	\$ 43,924,962	\$ 47,377,296	\$ 2,184,796	\$ 6,137,137	\$ -	\$ 17,209,507	\$ 25,531,440	\$ (12,866,125)	\$ (13,392,045)	\$ (7,817)	\$ (4,382,955)	\$ (30,648,942)	\$ 69,111
FAIRVIEW BOROUGH	0923-00	\$ 19,910,675	\$ 20,892,104	\$ 963,436	\$ 2,706,311	\$ -	\$ 5,142,010	\$ 8,811,757	\$ (5,673,613)	\$ (5,905,529)	\$ (3,447)	\$ (1,890,459)	\$ (13,473,048)	\$ (367,084)
FREEHOLD BOROUGH	0926-00	\$ 18,694,772	\$ 20,892,104	\$ 963,436	\$ 2,706,311	\$ -	\$ 5,142,010	\$ 8,811,757	\$ (5,673,613)	\$ (5,905,529)	\$ (3,447)	\$ (1,399,533)	\$ (12,982,122)	\$ 314,910
GARWOOD BOROUGH	0927-00	\$ 3,343,774	\$ -	\$ -	\$ -	\$ -	\$ 2,875,173	\$ 2,875,173	\$ -	\$ -	\$ -	\$ (11,439,924)	\$ (1,278,351)	
GLASSBORO BOROUGH	0928-00	\$ 41,949,059	\$ 46,225,694	\$ 2,131,691	\$ 5,987,962	\$ -	\$ 12,032,785	\$ 20,152,418	\$ (12,553,388)	\$ (13,066,524)	\$ (7,627)	\$ (1,472,855)	\$ (27,100,394)	\$ 187,935
HASBROUCK HEIGHTS BOROUGH	0931-00	\$ 19,910,675	\$ 22,701,593	\$ 1,046,880	\$ 2,940,708	\$ -	\$ 9,400,705	\$ 13,388,293	\$ (6,165,011)	\$ (6,417,013)	\$ (3,746)	\$ (1,518,180)	\$ (14,103,950)	\$ 231,926
KEANSBURG BOROUGH	0933-00	\$ 18,694,772	\$ 21,385,519	\$ 986,190	\$ 2,770,227	\$ -	\$ 5,629,718	\$ 9,386,135	\$ (5,807,608)	\$ (6,045,002)	\$ (3,529)	\$ (1,250,924)	\$ (13,107,063)	\$ (251,494)
KENILWORTH BOROUGH	0934-00	\$ 16,566,901	\$ 17,766,542	\$ 819,301	\$ 2,301,434	\$ -	\$ 6,154,693	\$ 9,275,428	\$ (4,824,812)	\$ (5,022,033)	\$ (2,932)	\$ (1,815,804)	\$ (11,665,581)	\$ 119,786
LAVALLETTE BOROUGH	0935-00	\$ 10,487,224	\$ 11,515,268	\$ 531,025	\$ 1,491,659	\$ -	\$ 2,857,534	\$ 4,880,218	\$ (3,127,171)	\$ (3,254,998)	\$ (1,900)	\$ (721,387)	\$ (7,105,456)	\$ (115,248)
LEONIA BOROUGH	0936-00	\$ 13,223,127	\$ 15,463,339	\$ 713,089	\$ 2,003,083	\$ -	\$ 5,960,035	\$ 8,676,207	\$ (4,199,337)	\$ (4,370,991)	\$ (2,552)	\$ (1,637,627)	\$ (10,210,507)	\$ (174,312)
LODI BOROUGH	0937-00	\$ 21,126,578	\$ 22,537,121	\$ 1,039,296	\$ 2,919,403	\$ -	\$ 10,994,752	\$ 14,953,451	\$ (6,120,346)	\$ (6,370,523)	\$ (3,719)	\$ (680,688)	\$ (13,175,276)	\$ 1,041,037
MANVILLE BOROUGH	0941-00	\$ 7,903,451	\$ 9,705,780	\$ 447,580	\$ 1,257,263	\$ -	\$ 5,816,455	\$ 7,521,298	\$ (2,635,773)	\$ (2,743,513)	\$ (1,601)	\$ (176,959)	\$ (5,557,846)	\$ 672,304
MANVILLE BORO DEP OF PUBLIC WO	0941-02	\$ 2,279,838	\$ 2,303,054	\$ 106,205	\$ 298,332	\$ -	\$ 709,648	\$ 1,114,185	\$ (625,434)	\$ (651,000)	\$ (380)	\$ (967,083)	\$ (2,243,897)	\$ (174,484)
MIDDLESEX BOROUGH	0943-00	\$ 20,518,546	\$ 23,359,630	\$ 1,077,226	\$ 3,025,948	\$ -	\$ 7,071,440	\$ 11,714,614	\$ (6,343,712)	\$ (6,603,019)	\$ (3,854)	\$ (1,158,742)	\$ (14,109,327)	\$ 80,477
MONMOUTH BEACH BOROUGH	0944-00	\$ 8,055,418	\$ 8,389,706	\$ 386,890	\$ 1,086,782	\$ -	\$ 2,524,304	\$ 3,997,976	\$ (2,278,370)	\$ (2,371,501)	\$ (1,384)	\$ (154,530)	\$ (4,805,785)	\$ 28,582
MORRIS PLAINS BOROUGH	0945-00	\$ 11,095,257	\$ 12,008,833	\$ 553,785	\$ 1,555,594	\$ -	\$ 2,488,197	\$ 4,597,576	\$ (3,261,207)	\$ (3,394,513)	\$ (1,981)	\$ (591,863)	\$ (7,249,564)	\$ (326,980)
MOUNTAIN LAKES BOROUGH	0946-00	\$ 2,735,741	\$ 3,454,655	\$ 1,593,311	\$ 447,507	\$ -	\$ 3,289,396	\$ 3,896,214	\$ (938,172)	\$ (976,520)	\$ (570)	\$ (2,293,922)	\$ (4,209,184)	\$ (121,406)
NEW PROVIDENCE BOROUGH	0949-00	\$ 11,703,127	\$ 12,666,870	\$ 584,131	\$ 1,640,835	\$ -	\$ 11,290,907	\$ 13,515,873	\$ (3,439,908)	\$ (3,580,519)	\$ (2,090)	\$ (612,317)	\$ (7,634,834)	\$ 1,972,079
NORTH ARLINGTON BOROUGH	0950-00	\$ 21,734,449	\$ 23,359,630	\$ 1,077,226	\$ 3,025,948	\$ -	\$ 5,889,246	\$ 9,992,420	\$ (6,343,712)	\$ (6,603,019)	\$ (3,854)	\$ (891,236)	\$ (13,814,821)	\$ (283,465)
OCEAN GATE BOROUGH	0952-00	\$ 3,191,806	\$ 3,454,655	\$ 159,311	\$ 447,507	\$ -	\$ 2,167,851	\$ 2,774,869	\$ (938,172)	\$ (976,520)	\$ (570)	\$ (400,926)	\$ (2,316,188)	\$ 182,464
ORADELL BOROUGH	0953-00	\$ 16,566,901	\$ 17,601,920	\$ 811,710	\$ 2,280,109	\$ -	\$ 4,470,542	\$ 7,562,361	\$ (4,780,106)	\$ (4,975,499)	\$ (2,904)	\$ (1,239,988)	\$ (10,998,947)	\$ (265,571)
PALISADES PARK BOROUGH	0954-00	\$ 21,126,578	\$ 22,537,121	\$ 1,039,296	\$ 2,919,403	\$ -	\$ 5,670,223	\$ 6,828,782	\$ (6,120,346)	\$ (6,370,523)	\$ (3,719)	\$ (1,559,738)	\$ (14,054,326)	\$ (275,779)
PARK RIDGE BOROUGH	0955-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,781,439)	\$ (2,781,439)	\$ (2,674,463)
POINT PLEASANT BOROUGH	0956-00	\$ 18,694,772	\$ 20,398,539	\$ 940,675	\$ 2,642,376	\$ -	\$ 7,793,329	\$ 11,376,380	\$ (5,539,577)	\$ (5,766,014)	\$ (3,366)	\$ (880,198)	\$ (12,189,155)	\$ 291,424
POINT PLEASANT BEACH BOROUGH	0957-00	\$ 16,110,836	\$ 17,108,505	\$ 788,956	\$ 2,216,193	\$ -	\$ 6,955,904	\$ 9,961,053	\$ (4,646,111)	\$ (4,836,027)	\$ (2,823)	\$ (1,214,259)	\$ (10,699,220)	\$ 343,822
POMPTON LAKES BOROUGH	0958-00	\$ 16,870,836	\$ 17,931,014	\$ 826,886	\$ 2,322,739	\$ -	\$ 3,759,330	\$ 6,908,955	\$ (4,869,477)	\$ (5,068,524)	\$ (2,959)	\$ (1,276,124)	\$ (11,217,084)	\$ (531,821)
RAMSEY BOROUGH	0960-00	\$ 19,302,642	\$ 20,563,011	\$ 948,260	\$ 2,663,681	\$ -	\$ 7,467,321	\$ 11,079,262	\$ (5,584,242)	\$ (5,812,505)	\$ (3,393)	\$ (884,764)	\$ (12,294,904)	\$ 175,213
RIDGEFIELD BOROUGH	0962-00	\$ 20,670,513	\$ 22,866,064	\$ 1,054,465	\$ 2,962,013	\$ -	\$ 5,287,894							

Local Government

State of New Jersey
 Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
 As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Deferred Outflows of Resources						Deferred Inflows of Resources						Total OPEB Expense
		Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual earnings on OPEB plan investments	Changes in proportion	Total deferred inflows of resources	
ROSELLE PARK BOROUGH	0966-00	\$ 17,934,772	\$ 18,753,522	\$ 864,816	\$ 2,429,285	\$ -	\$ 7,093,064	\$ 10,387,165	\$ (5,092,844)	\$ (5,301,020)	\$ (3,094)	\$ (1,234,498)	\$ (11,631,456)	\$ 215,804
RUMSON BOROUGH	0967-00	\$ 14,894,933	\$ 16,285,997	\$ 751,026	\$ 2,109,648	\$ -	\$ 4,394,148	\$ 7,254,822	\$ (4,422,745)	\$ (4,603,530)	\$ (2,687)	\$ (1,510,123)	\$ (10,539,085)	\$ (348,670)
SEA GIRT BOROUGH	0969-00	\$ 3,647,709	\$ 4,112,542	\$ 189,649	\$ 532,729	\$ -	\$ 1,026,446	\$ 1,748,824	\$ (1,116,832)	\$ (1,162,484)	\$ (679)	\$ (531,937)	\$ (2,811,932)	\$ (75,453)
SEASIDE HEIGHTS BOROUGH	0970-00	\$ 15,199,030	\$ 16,614,940	\$ 766,195	\$ 2,152,258	\$ -	\$ 6,233,871	\$ 9,152,324	\$ (4,696,512)	\$ (2,742)	\$ (1,569,600)	\$ (10,780,929)	\$ 4,708	
SEASIDE PARK BOROUGH	0971-00	\$ 6,231,644	\$ 6,086,652	\$ 280,685	\$ 788,450	\$ -	\$ 2,259,384	\$ 3,328,519	\$ (1,652,936)	\$ (1,720,502)	\$ (1,004)	\$ (118,448)	\$ (3,492,890)	\$ 261,149
SOMERVILLE BOROUGH	0972-00	\$ 5,015,580	\$ 5,593,087	\$ 257,924	\$ 724,515	\$ -	\$ 1,644,363	\$ 2,628,802	\$ (1,518,900)	\$ (1,580,987)	\$ (923)	\$ (1,155,105)	\$ (4,255,915)	\$ (255,097)
SPRING LAKE BOROUGH	0973-00	\$ 4,863,612	\$ 5,428,616	\$ 250,340	\$ 703,209	\$ -	\$ 1,375,806	\$ 2,329,355	\$ (1,474,235)	\$ (1,534,496)	\$ (896)	\$ (355,122)	\$ (3,364,749)	\$ (78,617)
SPRING LAKE HEIGHTS BOROUGH	0974-00	\$ 6,231,644	\$ 6,415,746	\$ 295,861	\$ 831,080	\$ -	\$ 3,175,271	\$ 4,302,212	\$ (1,742,307)	\$ (1,813,526)	\$ (1,059)	\$ (163,104)	\$ (3,719,996)	\$ 376,469
TENAFLY BOROUGH	0975-00	\$ 22,646,416	\$ 24,346,610	\$ 1,122,740	\$ 3,153,799	\$ -	\$ 9,053,135	\$ 13,329,674	\$ (6,611,744)	\$ (6,882,007)	\$ (4,017)	\$ (1,476,485)	\$ (14,974,253)	\$ 199,452
TENAFLY BOROUGH LIBRARY	0975-01	\$ 1,367,871	\$ 1,645,017	\$ 75,860	\$ 213,091	\$ -	\$ 1,231,591	\$ 1,520,542	\$ (446,733)	\$ (464,994)	\$ (271)	\$ (25,572)	\$ (937,570)	\$ 255,434
WILDWOOD CREST BOROUGH	0980-00	\$ 20,974,610	\$ 23,888,573	\$ 1,092,395	\$ 3,068,559	\$ -	\$ 9,050,966	\$ 13,211,920	\$ (8,433,042)	\$ (6,969,001)	\$ (3,909)	\$ (749,120)	\$ (13,882,072)	\$ 527,645
WOODLYNNE BOROUGH	0981-00	\$ 1,823,935	\$ 1,809,489	\$ 83,444	\$ 234,397	\$ -	\$ 501,062	\$ 818,923	\$ (491,398)	\$ (511,484)	\$ (299)	\$ (594,333)	\$ (1,597,514)	\$ (162,761)
WOOD-RIDGE BOROUGH	0982-00	\$ 12,615,095	\$ 14,476,358	\$ 667,575	\$ 1,875,232	\$ -	\$ 6,572,164	\$ 9,114,971	\$ (3,931,306)	\$ (4,092,003)	\$ (2,389)	\$ (415,733)	\$ (8,441,431)	\$ 495,782
HILLSDALE BOROUGH	0983-00	\$ 12,007,224	\$ 12,666,870	\$ 584,131	\$ 1,640,835	\$ -	\$ 2,402,243	\$ 4,627,209	\$ (3,439,908)	\$ (3,580,519)	\$ (2,090)	\$ (1,688,860)	\$ (3,903,377)	\$ (490,002)
PALMYRA BOROUGH	0984-00	\$ 8,815,418	\$ 10,692,760	\$ 493,095	\$ 1,385,114	\$ -	\$ 3,448,038	\$ 5,328,247	\$ (2,903,804)	\$ (3,022,501)	\$ (1,764)	\$ (1,180,280)	\$ (7,108,449)	\$ (213,369)
CLARK TOWNSHIP	0987-00	\$ 29,941,996	\$ 31,584,864	\$ 1,456,531	\$ 4,091,425	\$ -	\$ 8,065,253	\$ 13,613,209	\$ (8,577,417)	\$ (9,828,030)	\$ (5,212)	\$ (2,077,641)	\$ (19,588,300)	\$ (460,490)
CRANFORD TOWNSHIP	0988-00	\$ 44,684,962	\$ 48,693,369	\$ 2,245,487	\$ 6,307,618	\$ -	\$ 19,985,507	\$ 28,538,612	\$ (13,223,528)	\$ (13,764,057)	\$ (8,035)	\$ (1,754,561)	\$ (28,750,181)	\$ 1,243,304
EWING TOWNSHIP	0990-00	\$ 56,692,024	\$ 60,866,674	\$ 2,806,857	\$ 7,884,518	\$ -	\$ 22,963,841	\$ 33,655,216	\$ (16,529,400)	\$ (17,205,060)	\$ (10,043)	\$ (3,812,082)	\$ (37,558,585)	\$ 1,365,044
HAMILTON TOWNSHIP	0992-00	\$ 760,000	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 35,854	\$ 151,439	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (290,772)	\$ (655,588)	\$ (132,691)
HILLSIDE TOWNSHIP	0994-00	\$ 49,092,671	\$ 53,463,948	\$ 2,465,481	\$ 6,925,587	\$ -	\$ 44,347,490	\$ 53,738,558	\$ (14,519,061)	\$ (15,112,546)	\$ (8,822)	\$ (951,692)	\$ (30,592,121)	\$ 8,322,376
INDEPENDENCE TOWNSHIP	0995-00	\$ 2,887,871	\$ 2,796,619	\$ 128,966	\$ 362,267	\$ -	\$ 1,674,098	\$ 2,165,331	\$ (759,470)	\$ (790,515)	\$ (461)	\$ (155,263)	\$ (1,705,709)	\$ 198,238
LAWRENCE TOWNSHIP	0997-00	\$ 31,309,867	\$ 33,558,824	\$ 1,547,560	\$ 4,347,127	\$ -	\$ 13,682,833	\$ 19,577,520	\$ (9,113,480)	\$ (9,486,005)	\$ (5,537)	\$ (1,302,781)	\$ (19,907,803)	\$ 708,893
LIVINGSTON TOWNSHIP	0998-00	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 60,902	\$ 116,682	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (116,381)	\$ (298,747)	\$ (37,919)
LONG BEACH TOWNSHIP	0999-00	\$ 32,373,802	\$ 35,368,463	\$ 1,631,011	\$ 4,581,543	\$ -	\$ 9,301,626	\$ 15,514,180	\$ (9,604,919)	\$ (9,997,532)	\$ (5,836)	\$ (1,825,369)	\$ (21,433,656)	\$ (203,592)
MILLBURN TOWNSHIP	1001-00	\$ 60,187,927	\$ 65,308,310	\$ 3,011,682	\$ 8,459,876	\$ -	\$ 24,502,155	\$ 35,973,713	\$ (17,735,603)	\$ (18,460,568)	\$ (10,776)	\$ (3,231,201)	\$ (39,438,148)	\$ 1,515,394
NEPTUNE TOWNSHIP	1003-00	\$ 53,500,380	\$ 58,892,564	\$ 2,715,821	\$ 7,628,797	\$ -	\$ 22,079,825	\$ 32,424,543	\$ (15,993,296)	\$ (16,647,042)	\$ (9,717)	\$ (3,990,152)	\$ (36,640,207)	\$ 1,131,068
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,594	\$ 57,594	\$ -	\$ -	\$ -	\$ (83,496)	\$ (83,496)	\$ (463)
ROCHELLE PARK TOWNSHIP	1009-00	\$ 9,423,289	\$ 10,857,231	\$ 500,679	\$ 1,406,419	\$ -	\$ 2,993,999	\$ 4,901,097	\$ (2,948,469)	\$ (3,068,992)	\$ (1,791)	\$ (340,362)	\$ (6,359,614)	\$ (67,989)
ROCHELLE PARK PUBLIC LIBRARY	1009-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,511	\$ 84,511	\$ -	\$ -	\$ -	\$ (130,837)	\$ (130,837)	\$ 61
ROCKAWAY TOWNSHIP	1010-00	\$ 48,788,574	\$ 53,628,420	\$ 2,473,066	\$ 6,946,892	\$ -	\$ 20,952,974	\$ 30,372,932	\$ (14,563,726)	\$ (15,159,037)	\$ (8,849)	\$ (2,036,933)	\$ (31,768,545)	\$ 1,939,962
SPRINGFIELD TOWNSHIP	1012-00	\$ 32,069,867	\$ 33,394,352	\$ 1,539,975	\$ 4,325,822	\$ -	\$ 14,431,319	\$ 20,297,116	\$ (9,068,815)	\$ (9,439,514)	\$ (5,510)	\$ (1,317,195)	\$ (19,831,034)	\$ 1,017,615
TEANECK TOWNSHIP	1013-00	\$ 48,484,639	\$ -	\$ -	\$ -	\$ -	\$ 22,394,780	\$ 22,394,780	\$ -	\$ -	\$ -	\$ (58,860,024)	\$ (58,860,024)	\$ (3,906,035)
UNION TOWNSHIP	1014-00	\$ 134,814,724	\$ -	\$ -	\$ -	\$ -	\$ 41,219,566	\$ 41,219,566	\$ -	\$ -	\$ -	\$ (163,602,166)	\$ (163,602,166)	\$ (16,850,814)
WASHINGTON TOWNSHIP	1015-00	\$ 17,174,772	\$ 17,272,977	\$ 796,541	\$ 2,237,499	\$ -	\$ 5,565,520	\$ 8,599,560	\$ (4,690,776)	\$ (4,882,518)	\$ (2,850)	\$ (661,994)	\$ (10,238,138)	\$ 165,622
WEEHAWKEN TOWNSHIP	1016-00	\$ 53,804,315	\$ 58,892,564	\$ 2,715,821	\$ 7,628,797	\$ -	\$ 21,950,492	\$ 32,295,110	\$ (15,993,296)	\$ (16,647,042)	\$ (9,717)	\$ (1,195,709)	\$ (33,845,764)	\$ 1,602,911
GUTTENBERG TOWN HOUSING AUTH	1174-00	\$ 2,279,838	\$ 2,138,582	\$ 98,620	\$ 277,027	\$ -	\$ 200,208	\$ 575,855	\$ (804,509)	\$ (604,509)	\$ (353)	\$ (1,273,849)	\$ (1,273,849)	\$ (52,029)
HACKENSACK CITY HOUSING AUTH	1175-00	\$ 3,799,677	\$ 4,441,636	\$ 204,825	\$ 575,358	\$ -	\$ 1,652,666	\$ 2,432,849	\$ (1,206,203)	\$ (1,255,508)	\$ (733)	\$ (427,917)	\$ (2,890,361)	\$ (52,532)
IRVINGTON TOWN HOUSING AUTH(N	1176-00	\$ 1,823,935	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 299,826	\$ 530,998	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (1,295,790)	\$ (2,025,422)	\$ (492,212)
MORRISTOWN TOWN HOUSING AUTH	1177-00	\$ 2,583,774	\$ 3,125,562	\$ 144,135	\$ 404,878	\$ -	\$ 938,509	\$ 1,487,522	\$ (848,801)	\$ (883,496)	\$ (516)	\$ (694,641)	\$ (2,427,454)	\$ (167,853)
PASSAIC CITY HOUSING AUTHORITY	1178-00	\$ 6,839,515	\$ 7,238,254	\$ 333,791	\$ 937,625	\$ -	\$ 1,541,508	\$ 2,812,924	\$ (1,965,673)	\$ (2,046,023)	\$ (1,194)	\$ (1,658,236)	\$ (5,671,126)	\$ (505,094)
PHILLIPSBURG TOWN HOUS AUTH	1179-00	\$ 3,799,677	\$ 4,112,542	\$ 189,649	\$ 532,729	\$ -	\$ 1,481,204	\$ 2,203,582	\$ (1,116,832)	\$ (1,162,484)	\$ (679)	\$ (385,081)	\$ (2,665,076)	\$ (72,697)
PLAINFIELD CITY HOUSING AUTH	1180-00	\$ 4,863,612	\$ 5,264,144	\$ 242,755	\$ 681,904	\$ -	\$ 1,274,124	\$ 2,198,783	\$ (1,429,569)	\$ (1,488,005)	\$ (869)	\$ (782,535)	\$ (3,680,978)	\$ (246,479)
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	\$ 1,367,871	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 300,386	\$ 531,558	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (611,437)	\$ (1,341,069)	\$ (93,084)
WOODBRIEGE CITY HOUSING AUTH	1182-00	\$ 4,103,774	\$ 4,441,636	\$ 204,825	\$ 575,358	\$ -	\$ 829,390	\$ 1,609,573	\$ (1,206,203)	\$ (1,255,508)	\$ (733)	\$ (930,944)	\$ (3,393,388)	\$ (346,760)
DELANCO TWP SEWERAGE AUTHORITY	1183-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 38,045	\$ 66,935	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (98,192)	\$ (189,753)	\$ (33,834)
EWING LAWRENCE SEWERAGE AUTHORITY	1185-00	\$ 11,399,192	\$ 12,337,776	\$ 568,955	\$ 1,598,205	\$ -	\$ 3,271,770	\$ 5,438,930	\$ (3,350,537)	\$ (3,487,494)	\$ (2,036)	\$ (803,758)	\$ (7,643,825)	\$ (132,085)
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 268,624	\$ 499,796	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (85,888)	\$ (815,520)	\$ (32,740)
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	\$ 5,167,709	\$ 5,593,087	\$ 257,924	\$ 724,515	\$ -	\$ 1,322,794	\$ 2,305,233	\$ (1,518,900)	\$ (1,580,987)	\$ (923)	\$ (313,055)	\$ (3,413,865)	\$ (80,281)
ELIZABETH CITY PARKING AUTHORI	1196-00	\$ 3,495,741	\$ 4,441,636	\$ 204,825	\$ 575,358	\$ -	\$ 1,781,508	\$ 2,561,691	\$ (1,206,203)	\$ (1,255,508)	\$ (733)	\$ (404,697)	\$ (2,427,454)	\$ (162,853)
NEW BRUNSWICK CITY PARKING AUT	1198-00	\$ 7,295,418	\$ 8,883,271	\$ 409,651	\$ 1,150,717	\$ -	\$ 3,495,256	\$ 5,055,624	\$ (2,412,406)	\$ (2,511,016)	\$ (1,466)	\$ (3,354,540)	\$ (8,279,428)	\$ (723,646)
PATERSON CITY PARKING AUTH	1200-00	\$ 4,559,677	\$ 4,770,579	\$ 219,994	\$ 617,969	\$ -	\$ 1,008,558	\$ 1,846,521	\$ (1,295,533)	\$ (1,348,490)	\$ (787)	\$ (971,718)	\$ (3,616,528)	\$ (323,827)
ASBURY PARK CITY HOUSING AUTH	1201-00	\$ 4,559,677	\$ 4,770,579	\$ 219,994	\$ 617,969	\$ -	\$ 1,492,610	\$ 2,330,573	\$ (1,295,533)	\$ (1,348,490)	\$ (787)	\$ (159,850)	\$ (2,804,660)	\$ 90,507
HARRISON TOWN HOUSING AUTH	1203-00	\$ 2,583,774	\$ 2,631,997	\$ 121,374	\$ 340,942	\$ -	\$ 328,725	\$ 791,041	\$ (714,764)	\$ (743,981)	\$ (434)	\$ (180,530)	\$ (1,639,709)	\$ (95,685)
HOBOKEN CITY HOUSING AUTH	1204-00	\$ 11,095,257	\$ 12,502,398	\$ 576,546	\$ 1,619,530	\$ -	\$ 3,737,498	\$ 5,933,574	\$ (3,395,243)	\$ (3,534,028)	\$ (2,063)	\$ (1,555,476)	\$ (8,486,810)	\$ (288,211)
JERSEY CITY HOUSING AUTHORITY	1205-00	\$ 43,164,962	\$ 46,883,731	\$ 2,162,036	\$ 6,073,202	\$ -	\$ 11,800,810	\$ 20,036,048	\$ (12,732,089)	\$ (13,252,530)	\$ (7,736)	\$ (3,477,110)	\$ (29,469,465)	\$ (502,828)
LONG BRANCH CITY HOUSING AUTH														

Local Government

State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Deferred Outflows of Resources				Deferred Inflows of Resources								
		Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual earnings on OPEB plan investments	Changes in proportion	Total deferred inflows of resources	Total OPEB Expense
NEWARK CITY HOUSING AUTH	1207-00	\$ 82,074,344	\$ 86,035,792	\$ 3,967,527	\$ 11,144,863	\$ -	\$ 15,925,815	\$ 31,038,205	\$ (23,364,510)	\$ (24,319,564)	\$ (14,196)	\$ (14,421,031)	\$ (62,119,301)	\$ (5,192,799)
NEW BRUNSWICK CITY HOUSING AUT	1208-00	\$ 5,471,644	\$ 5,593,087	\$ 257,924	\$ 724,515	\$ -	\$ 1,369,144	\$ 2,351,583	\$ (1,518,900)	\$ (1,580,987)	\$ (923)	\$ (412,125)	\$ (3,512,935)	\$ (193,605)
ORANGE CITY HOUSING AUTHORITY	1209-00	\$ 4,255,741	\$ 4,277,164	\$ 197,241	\$ 554,053	\$ -	\$ 1,167,156	\$ 1,918,450	\$ (1,161,538)	\$ (1,209,017)	\$ (706)	\$ (295,991)	\$ (2,667,252)	\$ 39,657
TRENTON CITY HOUSING AUTH	1210-00	\$ 13,830,998	\$ 17,437,449	\$ 17,437,449	\$ 804,125	\$ 2,258,804	\$ 6,265,934	\$ 9,328,863	\$ (4,735,441)	\$ (4,929,008)	\$ (2,877)	\$ (1,694,439)	\$ (11,361,765)	\$ (97,871)
BEVERLY SEWERAGE AUTHORITY	1212-00	\$ 760,000	\$ 822,508	\$ 37,930	\$ 106,546	\$ -	\$ 186,146	\$ 330,622	\$ (223,366)	\$ (232,497)	\$ (136)	\$ (59,010)	\$ (515,009)	\$ (20,493)
LINDEN ROSELLE SEWERAGE AUTHOUR	1214-00	\$ 9,119,354	\$ 9,376,686	\$ 432,404	\$ 1,214,633	\$ -	\$ 1,673,229	\$ 3,320,266	\$ (2,546,402)	\$ (2,650,489)	\$ (1,547)	\$ (812,628)	\$ (6,011,066)	\$ (263,617)
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	\$ 13,527,063	\$ 14,476,358	\$ 667,575	\$ 1,875,232	\$ -	\$ 3,861,147	\$ 6,403,954	\$ (3,931,306)	\$ (4,092,003)	\$ (2,389)	\$ (865,996)	\$ (8,891,694)	\$ 16,847
PASSAIC VALLEY WATER COMM	1218-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,264,254	\$ 9,264,254	\$ -	\$ -	\$ -	\$ (26,457,254)	\$ (26,457,254)	\$ (388,488)
MONMOUTH COUNTY REGIONAL HEALT	1221-00	\$ 1,823,935	\$ 1,480,545	\$ 68,275	\$ 191,786	\$ -	\$ 338,121	\$ 598,182	\$ (402,068)	\$ (418,503)	\$ (244)	\$ (779,531)	\$ (1,600,346)	\$ (96,379)
NORTH JERSEY DIST WATER SUPPLY	1223-00	\$ 25,990,190	\$ 27,636,793	\$ 1,274,466	\$ 3,580,002	\$ -	\$ 6,184,019	\$ 11,038,487	\$ (7,505,250)	\$ (7,812,037)	\$ (4,560)	\$ (3,308,795)	\$ (18,630,642)	\$ (927,732)
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	\$ 3,799,677	\$ 4,112,542	\$ 189,649	\$ 532,729	\$ -	\$ 1,072,660	\$ 1,795,038	\$ (1,116,832)	\$ (1,162,484)	\$ (879)	\$ (202,853)	\$ (2,482,848)	\$ 42,605
ESSEX & UNION JOINT MEETING	1251-00	\$ 12,159,192	\$ 13,324,907	\$ 614,476	\$ 1,726,075	\$ -	\$ 4,175,737	\$ 6,516,288	\$ (3,618,609)	\$ (3,766,524)	\$ (2,199)	\$ (1,329,585)	\$ (8,716,917)	\$ (157,715)
ESSEX & UNION JOINT MEETING	1251-01	\$ 15,654,933	\$ 15,627,960	\$ 720,681	\$ 2,024,407	\$ -	\$ 3,312,585	\$ 6,057,673	\$ (4,414,043)	\$ (4,417,524)	\$ (2,579)	\$ (926,998)	\$ (9,591,054)	\$ (122,743)
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	\$ 31,005,931	\$ 34,052,389	\$ 1,570,320	\$ 4,411,062	\$ -	\$ 12,570,738	\$ 18,552,120	\$ (9,247,516)	\$ (9,625,520)	\$ (5,619)	\$ (854,236)	\$ (19,732,921)	\$ 1,129,299
LONG BRANCH CITY SEWERAGE AUTH	1261-00	\$ 6,687,547	\$ 6,744,689	\$ 311,030	\$ 873,690	\$ -	\$ 1,180,073	\$ 2,364,793	\$ (1,831,637)	\$ (1,906,508)	\$ (1,113)	\$ (675,441)	\$ (4,414,699)	\$ (198,086)
NORTHWEST BERGEN COUNTY UTILA	1263-00	\$ 10,791,321	\$ 11,021,853	\$ 508,271	\$ 1,427,744	\$ -	\$ 1,929,532	\$ 3,865,547	\$ (2,993,175)	\$ (3,115,525)	\$ (1,819)	\$ (575,441)	\$ (6,684,807)	\$ (184,784)
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	\$ 1,519,838	\$ 1,645,017	\$ 75,860	\$ 213,091	\$ -	\$ 494,668	\$ 783,619	\$ (446,733)	\$ (464,994)	\$ (271)	\$ (202,028)	\$ (1,114,026)	\$ (70,011)
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	\$ 455,903	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 11,901	\$ 198,597	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (35,527)	\$ (309,159)	\$ (12,281)
TOWACO FIRE DISTRICT 2	1266-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 37,332	\$ 66,222	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (11,945)	\$ (103,128)	\$ (4,093)
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,059	\$ 338,059	\$ -	\$ -	\$ -	\$ (924,030)	\$ (924,030)	\$ (89,215)
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,333	\$ 359,333	\$ -	\$ -	\$ -	\$ (4,268,378)	\$ (4,268,378)	\$ (804,093)
MOORESTOWN TWP FIRE COMM DIST	1307-00	\$ 911,968	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 269,118	\$ 442,483	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (31,067)	\$ (578,250)	\$ 5,130
PENNS GROVE SEWERAGE AUTHORITY	1309-00	\$ 1,063,935	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 605,743	\$ 836,915	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (140,399)	\$ (870,331)	\$ 53,011
EDISON TOWNSHIP HOUSING AUTH	1310-00	\$ 1,519,838	\$ 1,480,545	\$ 68,275	\$ 191,786	\$ -	\$ 94,233	\$ 354,294	\$ (402,068)	\$ (418,503)	\$ (244)	\$ (123,980)	\$ (944,795)	\$ (67,007)
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	\$ 760,000	\$ 822,508	\$ 37,930	\$ 106,546	\$ -	\$ 186,146	\$ 330,622	\$ (223,366)	\$ (232,497)	\$ (136)	\$ (59,010)	\$ (515,009)	\$ (20,493)
FRANKLIN TOWNSHIP SEW AUTH	1326-00	\$ 4,103,774	\$ 4,441,636	\$ 204,825	\$ 575,358	\$ -	\$ 1,106,082	\$ 1,886,265	\$ (1,206,203)	\$ (1,255,508)	\$ (733)	\$ (172,555)	\$ (2,635,029)	\$ 5,418
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	\$ 10,183,289	\$ 10,034,723	\$ 462,750	\$ 1,299,873	\$ -	\$ 1,802,750	\$ 3,565,373	\$ (2,725,103)	\$ (2,836,495)	\$ (1,656)	\$ (854,368)	\$ (6,417,622)	\$ (75,104)
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	\$ 911,968	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 564,340	\$ 737,705	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (245,238)	\$ (792,421)	\$ 5,165
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 167,271	\$ 282,856	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (35,961)	\$ (400,777)	\$ 12,068
SOMERSET RARITAN VALLEY SEW AU	1349-00	\$ 10,335,257	\$ 11,679,740	\$ 538,609	\$ 1,512,965	\$ -	\$ 3,425,137	\$ 5,476,711	\$ (3,171,836)	\$ (3,301,488)	\$ (1,927)	\$ (673,692)	\$ (7,148,943)	\$ (116,528)
RED BANK BOROUGH HOUSING AUTH	1350-00	\$ 911,968	\$ 1,151,602	\$ 53,106	\$ 148,176	\$ -	\$ 478,410	\$ 680,692	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (164,713)	\$ (803,161)	\$ 285
EAST ORANGE CITY HOUSING AUTH	1351-00	\$ 4,103,774	\$ 4,277,164	\$ 197,241	\$ 554,053	\$ -	\$ 1,933,435	\$ 2,684,729	\$ (1,161,538)	\$ (1,209,017)	\$ (706)	\$ (927,684)	\$ (3,298,945)	\$ 129,005
RAHWAY CITY PARKING AUTHORITY	1352-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,264	\$ 2,264	\$ -	\$ -	\$ -	\$ (258,859)	\$ (258,859)	\$ (89,171)
HIGHLAND PARK BOROUGH HOUSING	1355-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 148,925	\$ 264,510	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (47,196)	\$ (412,012)	\$ (16,375)
BRIDGETON CITY HOUSING AUTH	1363-00	\$ 3,647,709	\$ 4,112,542	\$ 189,649	\$ 532,729	\$ -	\$ 1,198,072	\$ 1,920,450	\$ (1,116,832)	\$ (1,162,484)	\$ (679)	\$ (218,231)	\$ (2,498,226)	\$ (42,524)
EVEESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	\$ 8,207,386	\$ 9,376,686	\$ 432,404	\$ 1,214,633	\$ -	\$ 7,966,465	\$ 9,613,502	\$ (2,546,402)	\$ (2,650,489)	\$ (1,547)	\$ (812,628)	\$ (5,456,006)	\$ 1,458,058
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	\$ 911,968	\$ -	\$ -	\$ -	\$ -	\$ 148,347	\$ 148,347	\$ -	\$ -	\$ -	\$ (1,466,004)	\$ (1,466,004)	\$ (260,506)
HANOVER TOWNSHIP SEW AUTH	1369-00	\$ 4,711,644	\$ 5,099,672	\$ 235,171	\$ 660,599	\$ -	\$ 1,370,586	\$ 2,266,356	\$ (1,384,904)	\$ (1,441,514)	\$ (841)	\$ (292,106)	\$ (3,119,365)	\$ (84,810)
PRINCETON JOINT PUBLIC LIBRARY	1376-00	\$ 8,207,386	\$ 8,554,178	\$ 394,475	\$ 1,108,087	\$ -	\$ 2,220,920	\$ 3,723,482	\$ (2,323,035)	\$ (2,417,992)	\$ (1,411)	\$ (1,381,970)	\$ (6,124,408)	\$ (329,173)
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	\$ 6,535,580	\$ 7,896,141	\$ 364,129	\$ 1,022,847	\$ -	\$ 3,065,786	\$ 4,452,762	\$ (2,144,334)	\$ (2,231,986)	\$ (1,303)	\$ (1,166,270)	\$ (5,543,893)	\$ (51,845)
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	\$ 2,887,871	\$ 3,125,562	\$ 144,135	\$ 404,875	\$ -	\$ 744,365	\$ 1,293,378	\$ (848,801)	\$ (883,496)	\$ (516)	\$ (337,471)	\$ (2,070,284)	\$ (77,907)
ENGLEWOOD CITY HOUSING AUTH	1382-00	\$ 2,431,806	\$ 2,796,619	\$ 128,966	\$ 362,267	\$ -	\$ 860,395	\$ 1,351,628	\$ (759,470)	\$ (790,515)	\$ (461)	\$ (156,801)	\$ (1,707,247)	\$ 16,988
BOONTON TOWN HOUSING AUTHORITY	1388-00	\$ 911,968	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 453,078	\$ 626,443	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (82,941)	\$ (630,024)	\$ 35,326
OCEAN CITY HOUSING AUTHORITY	1391-00	\$ -	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 207,317	\$ 236,207	\$ (44,665)	\$ (46,491)	\$ (27)	\$ -	\$ (91,183)	\$ 24,786
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 474,896	\$ 474,896	\$ -	\$ -	\$ -	\$ (3,150,196)	\$ (3,150,196)	\$ (479,024)
DEPTFORD TWP MUA	1398-00	\$ 4,255,741	\$ 4,277,164	\$ 197,241	\$ 554,053	\$ -	\$ 1,000,211	\$ 1,751,505	\$ (1,161,538)	\$ (1,209,017)	\$ (706)	\$ (319,616)	\$ (2,690,877)	\$ (105,941)
CARTERET BOROUGH HOUSING AUTH	1400-00	\$ 2,431,806	\$ 2,467,525	\$ 113,790	\$ 319,637	\$ -	\$ 388,755	\$ 822,182	\$ (670,099)	\$ (697,490)	\$ (407)	\$ (189,217)	\$ (1,557,213)	\$ (90,330)
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	\$ 3,799,677	\$ 3,125,562	\$ 144,135	\$ 404,878	\$ -	\$ 779,038	\$ 1,328,051	\$ (848,801)	\$ (883,496)	\$ (516)	\$ (717,724)	\$ (2,450,537)	\$ (103,512)
PLEASANTVILLE CITY HOUSING AUT	1414-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,931	\$ 102,931	\$ -	\$ -	\$ -	\$ (909,222)	\$ (909,222)	\$ (325,898)
SALEM CITY HOUSING AUTHORITY	1415-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 244,661	\$ 360,246	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (367,613)	\$ (732,429)	\$ (45,784)
MERCER COUNTY PARK COMMISSION	1416-00	\$ 32,829,705	\$ 37,177,951	\$ 1,714,455	\$ 4,815,940	\$ -	\$ 11,693,643	\$ 18,224,038	\$ (10,096,317)	\$ (10,509,016)	\$ (6,134)	\$ (2,078,180)	\$ (22,689,647)	\$ 8,885
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 148,925	\$ 264,510	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (47,196)	\$ (412,012)	\$ (16,375)
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,980	\$ 87,980	\$ -	\$ -	\$ -	\$ (398,015)	\$ (398,015)	\$ (59,274)
GLOUCESTER TWP M U A	1439-00	\$ 8,815,418	\$ 10,034,723	\$ 462,750	\$ 1,299,873	\$ -	\$ 3,064,182	\$ 4,826,805	\$ (2,725,103)	\$ (2,836,495)	\$ (1,656)	\$ (946,910)	\$ (6,510,164)	\$ (163,559)
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,489	\$ 1,489	\$ -	\$ -	\$ -	\$ (193,300)	\$ (193,300)	\$ (59,449)
KEANSBURG BORO HOUSING AUTH	1450-00	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 227,893	\$ 285,673	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (320,696)	\$ (503,062)	\$ (37,558)

Local Government

State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Deferred Outflows of Resources				Deferred Inflows of Resources								
		Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual earnings on OPEB plan investments	Changes in proportion	Total deferred inflows of resources	Total OPEB Expense
POMPTON LAKES BOROUGH MUA	1451-00	\$ 3,039,838	\$ 3,454,655	\$ 159,311	\$ 447,507	\$ -	\$ 1,238,186	\$ 1,845,004	\$ (938,172)	\$ (976,520)	\$ (570)	\$ (425,805)	\$ (2,341,067)	\$ (29,249)
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	\$ 8,967,386	\$ 10,034,723	\$ 462,750	\$ 1,299,873	\$ -	\$ 2,919,834	\$ 4,682,457	\$ (2,725,103)	\$ (2,836,495)	\$ (1,656)	\$ (885,949)	\$ (6,449,203)	\$ (103,659)
VINELAND CITY HOUSING AUTHORIT	1460-00	\$ 7,599,515	\$ 8,389,706	\$ 386,890	\$ 1,086,782	\$ -	\$ 3,260,105	\$ 4,733,777	\$ (2,278,370)	\$ (2,371,501)	\$ (1,384)	\$ (413,339)	\$ (5,064,594)	\$ 174,639
CAPE MAY CITY HOUSING AUTH	1463-00	\$ 760,000	\$ 822,508	\$ 37,930	\$ 106,546	\$ -	\$ 325,195	\$ 469,671	\$ (223,366)	\$ (232,497)	\$ (136)	\$ (126,018)	\$ (582,017)	\$ (20,755)
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	\$ 4,103,774	\$ 4,770,579	\$ 219,994	\$ 617,969	\$ -	\$ 1,932,132	\$ 2,770,095	\$ (1,295,533)	\$ (1,348,490)	\$ (787)	\$ (111,372)	\$ (2,756,182)	\$ 116,943
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	\$ 3,343,774	\$ 3,619,127	\$ 166,895	\$ 468,813	\$ -	\$ 1,393,564	\$ 2,029,272	\$ (982,837)	\$ (1,023,011)	\$ (597)	\$ (655,048)	\$ (2,661,493)	\$ (62,503)
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	\$ 1,823,935	\$ 1,974,110	\$ 91,036	\$ 255,721	\$ -	\$ 574,136	\$ 920,893	\$ (536,104)	\$ (558,018)	\$ (326)	\$ (179,541)	\$ (1,273,989)	\$ 9,240
HADDON TOWNSHIP HOUSING AUTH	1470-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 156,827	\$ 272,412	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (186,960)	\$ (551,776)	\$ (46,055)
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	\$ 5,015,580	\$ 4,935,201	\$ 227,586	\$ 639,294	\$ -	\$ 827,391	\$ 1,694,271	\$ (1,340,239)	\$ (1,395,023)	\$ (814)	\$ (273,808)	\$ (3,009,884)	\$ (63,314)
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	\$ 2,735,741	\$ 3,290,034	\$ 151,719	\$ 426,183	\$ -	\$ 1,343,789	\$ 1,921,691	\$ (893,466)	\$ (929,987)	\$ (543)	\$ (370,598)	\$ (2,194,594)	\$ 30,499
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	\$ 1,823,935	\$ 1,974,110	\$ 91,036	\$ 255,721	\$ -	\$ 1,152,961	\$ 1,499,718	\$ (536,104)	\$ (558,018)	\$ (326)	\$ (447,121)	\$ (1,541,569)	\$ 38,222
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	\$ 5,927,548	\$ 6,744,689	\$ 311,030	\$ 873,690	\$ -	\$ 1,925,266	\$ 3,109,986	\$ (1,831,637)	\$ (1,906,508)	\$ (1,113)	\$ (275,853)	\$ (4,015,111)	\$ (22,653)
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	\$ 8,359,354	\$ 8,883,271	\$ 409,651	\$ 1,150,717	\$ -	\$ 2,044,421	\$ 3,604,789	\$ (2,412,406)	\$ (2,511,016)	\$ (1,466)	\$ (427,663)	\$ (5,352,551)	\$ (106,823)
ESSEX REGIONAL HEALTH COMMISSI	1500-00	\$ 1,823,935	\$ 2,303,054	\$ 160,205	\$ 298,332	\$ -	\$ 1,429,808	\$ 1,834,345	\$ (625,434)	\$ (651,000)	\$ (380)	\$ (79,487)	\$ (5,352,551)	\$ (118,287)
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	\$ 3,039,838	\$ 3,125,562	\$ 144,135	\$ 404,878	\$ -	\$ 1,003,860	\$ 1,552,733	\$ (848,801)	\$ (883,496)	\$ (516)	\$ (170,511)	\$ (1,903,324)	\$ 12,654
NEW JERSEY HOUSINGMORTGAGE FI	1502-00	\$ 57,300,057	\$ 60,537,581	\$ 2,791,681	\$ 7,841,888	\$ -	\$ 11,239,112	\$ 21,872,681	\$ (16,440,029)	\$ (17,112,036)	\$ (9,989)	\$ (5,041,690)	\$ (38,603,744)	\$ (2,327,528)
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	\$ 1,519,838	\$ 1,480,545	\$ 68,275	\$ 191,786	\$ -	\$ 392,607	\$ 652,668	\$ (402,068)	\$ (418,503)	\$ (244)	\$ (392,051)	\$ (1,212,866)	\$ (151,657)
NEW JERSEY EDUCATIONAL FACILIT	1504-00	\$ 2,887,871	\$ 2,961,090	\$ 136,550	\$ 383,572	\$ -	\$ 500,071	\$ 1,020,193	\$ (804,135)	\$ (837,005)	\$ (489)	\$ (415,897)	\$ (2,057,526)	\$ (161,368)
LINDEN CITY HOUSING AUTHORITY	1505-00	\$ 2,735,741	\$ 2,961,090	\$ 136,550	\$ 383,572	\$ -	\$ 921,479	\$ 1,441,601	\$ (804,135)	\$ (837,005)	\$ (489)	\$ (415,897)	\$ (2,057,526)	\$ (161,368)
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	\$ 3,495,741	\$ 3,948,070	\$ 182,065	\$ 511,423	\$ -	\$ 1,132,503	\$ 1,825,991	\$ (1,072,167)	\$ (1,115,993)	\$ (651)	\$ (498,191)	\$ (2,687,002)	\$ (99,380)
NEW JERSEY ASSOCIATION OF COUN	1516-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 655,620	\$ 684,510	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (1,040,051)	\$ (1,131,234)	\$ (8,340)
TWO RIVER WATER RECLAMATION AU	1525-00	\$ 7,295,418	\$ 8,225,234	\$ 379,305	\$ 1,065,476	\$ -	\$ 2,413,213	\$ 3,857,994	\$ (2,233,705)	\$ (2,325,010)	\$ (1,357)	\$ (994,586)	\$ (5,554,658)	\$ (232,565)
GLOUCESTER COUNTY UTILITIES AU	1526-00	\$ 13,982,966	\$ 14,969,924	\$ 690,336	\$ 1,939,167	\$ -	\$ 3,377,069	\$ 6,006,572	\$ (4,065,342)	\$ (4,231,518)	\$ (2,470)	\$ (592,664)	\$ (8,892,024)	\$ (138,772)
MERCER COUNTY IMPROVEMENT AUTH	1527-00	\$ 4,559,677	\$ 5,099,672	\$ 235,171	\$ 660,599	\$ -	\$ 1,513,315	\$ 2,409,085	\$ (1,441,514)	\$ (1,441,514)	\$ (841)	\$ (910,214)	\$ (3,737,473)	\$ (215,718)
SOUTH JERSEY PORT CORPORATION	1530-00	\$ 22,646,416	\$ 23,524,101	\$ 1,084,810	\$ 3,047,254	\$ -	\$ 6,900,610	\$ 11,032,674	\$ (6,388,377)	\$ (6,649,510)	\$ (3,882)	\$ (1,310,293)	\$ (14,352,062)	\$ (253,198)
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491,768	\$ 491,768	\$ -	\$ -	\$ -	\$ (3,822,730)	\$ (3,822,730)	\$ (656,498)
EGG HARBOR TOWNSHIP MUNI UTIL AUT	1535-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,275	\$ 77,275	\$ -	\$ -	\$ -	\$ (98,021)	\$ (98,021)	\$ 7
BUENA BOROUGH MUN UTIL AUTH	1540-00	\$ 911,968	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 286,829	\$ 460,194	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (1,395,250)	\$ (1,942,433)	\$ (260,251)
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	\$ 7,447,547	\$ 8,718,799	\$ 402,066	\$ 1,129,412	\$ -	\$ 3,131,841	\$ 4,663,319	\$ (2,367,741)	\$ (2,464,525)	\$ (1,439)	\$ (491,439)	\$ (5,352,551)	\$ (106,823)
MIDDLE BROOK REGIONAL HEALTH C	1545-00	\$ 1,215,903	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 540,066	\$ 742,348	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (70,429)	\$ (708,877)	\$ 3,853
EDGEWATER BOROUGH HOUSING AUTH	1553-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 148,925	\$ 264,510	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (47,196)	\$ (412,012)	\$ (16,375)
PENNS GROVE BOROUGH HOUSING AUT	1554-00	\$ -	\$ 822,508	\$ 37,930	\$ 106,546	\$ -	\$ 1,036,771	\$ 1,181,247	\$ (223,366)	\$ (232,497)	\$ (136)	\$ -	\$ (465,999)	\$ 123,953
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,536,189	\$ 1,536,189	\$ -	\$ -	\$ -	\$ (3,046,708)	\$ (3,046,708)	\$ (298,777)
WILDWOOD CITY HOUSING AUTH	1560-00	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 239,246	\$ 297,026	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (1,032,351)	\$ (1,214,717)	\$ (156,104)
FREEHOLD BOROUGH HOUSING AUT	1561-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 148,925	\$ 264,510	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (47,196)	\$ (412,012)	\$ (16,375)
WOODBURGE TOWNSHIP FIRE DIST	1562-00	\$ 8,967,386	\$ 10,363,816	\$ 477,926	\$ 1,342,503	\$ -	\$ 3,525,356	\$ 5,345,785	\$ (2,814,474)	\$ (2,929,519)	\$ (1,710)	\$ (369,271)	\$ (6,114,974)	\$ 83,462
ATLANTIC COUNTY BOARD OF WELFA	1565-00	\$ 32,221,834	\$ 33,887,918	\$ 1,562,736	\$ 4,389,757	\$ -	\$ 6,407,805	\$ 12,360,298	\$ (9,202,851)	\$ (9,579,029)	\$ (5,592)	\$ (4,946,707)	\$ (23,734,179)	\$ (1,492,612)
ATLANTIC CO BD OF WELFARE WORK	1565-01	\$ 4,711,644	\$ 5,428,616	\$ 250,340	\$ 703,209	\$ -	\$ 1,905,943	\$ 2,859,492	\$ (1,474,235)	\$ (1,534,496)	\$ (896)	\$ (1,874,458)	\$ (4,884,085)	\$ (454,779)
ATLANTIC CO BD OF WELFARE YOUT	1565-02	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 306,766	\$ 364,546	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (1,032,351)	\$ (1,214,717)	\$ (156,104)
BERGEN COUNTY BD OF SOC SERV	1566-00	\$ 53,652,348	\$ 60,044,166	\$ 2,768,927	\$ 7,777,972	\$ -	\$ 16,131,364	\$ 26,678,263	\$ (16,306,033)	\$ (16,972,563)	\$ (9,907)	\$ (2,877,127)	\$ (36,165,630)	\$ (506,402)
BURLINGTON COUNTY BD OF SOC SE	1567-00	\$ 61,859,734	\$ 66,788,855	\$ 3,079,957	\$ 8,651,663	\$ -	\$ 14,835,948	\$ 26,567,568	\$ (18,137,671)	\$ (18,879,071)	\$ (11,020)	\$ (8,444,777)	\$ (45,472,539)	\$ (2,090,143)
GLOUCESTER COUNTY BD OF SOC SE	1571-00	\$ 38,149,382	\$ 41,290,643	\$ 1,904,111	\$ 5,348,688	\$ -	\$ 10,312,682	\$ 17,565,481	\$ (11,213,189)	\$ (11,671,543)	\$ (6,813)	\$ (5,773,821)	\$ (28,665,366)	\$ (1,211,667)
MERCER COUNTY BOARD OF SOC SER	1573-00	\$ 113,080,275	\$ 121,733,198	\$ 5,613,707	\$ 15,769,017	\$ -	\$ 28,662,406	\$ 50,045,130	\$ (33,058,759)	\$ (34,410,078)	\$ (20,086)	\$ (6,645,646)	\$ (74,134,569)	\$ (1,795,155)
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	\$ 101,833,051	\$ 104,295,749	\$ 4,809,582	\$ 13,510,213	\$ -	\$ 17,413,758	\$ 35,733,553	\$ (28,323,317)	\$ (29,481,069)	\$ (17,209)	\$ (12,483,652)	\$ (70,305,247)	\$ (3,841,818)
SALEM COUNTY BOARD OF SOC SERV	1579-00	\$ 17,326,739	\$ 19,904,974	\$ 917,915	\$ 2,578,441	\$ -	\$ 6,588,327	\$ 10,084,683	\$ (5,405,541)	\$ (5,626,499)	\$ (3,284)	\$ (1,428,543)	\$ (12,463,867)	\$ (81,038)
SOMERSET COUNTY BOARD OF SOC S	1580-00	\$ 36,173,479	\$ 38,494,025	\$ 1,775,146	\$ 4,986,420	\$ -	\$ 9,563,133	\$ 16,324,699	\$ (10,453,719)	\$ (10,881,028)	\$ (6,352)	\$ (2,942,480)	\$ (24,283,579)	\$ (628,118)
UNION COUNTY BOARD OF SOC SERV	1582-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 38,045	\$ 66,935	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (198,192)	\$ (189,375)	\$ (33,834)
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	\$ 6,079,515	\$ 6,086,652	\$ 280,685	\$ 788,450	\$ -	\$ 1,292,286	\$ 2,361,421	\$ (1,652,936)	\$ (1,720,502)	\$ (1,004)	\$ (821,138)	\$ (4,195,580)	\$ (150,413)
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	\$ 5,775,580	\$ 6,744,689	\$ 313,030	\$ 873,690	\$ -	\$ 4,718,616	\$ 5,903,336	\$ (1,831,637)	\$ (1,906,508)	\$ (1,113)	\$ (1,803,237)	\$ (5,542,995)	\$ 154,109
HUDSON REGIONAL HEALTH COMM	1591-00	\$ 5,471,644	\$ 6,580,217	\$ 303,446	\$ 852,385	\$ -	\$ 2,881,321	\$ 4,037,152	\$ (1,786,972)	\$ (1,860,017)	\$ (1,086)	\$ (67,427)	\$ (3,715,502)	\$ 217,149
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	\$ 5,471,644	\$ 5,757,709	\$ 265,516	\$ 755,839	\$ -	\$ 1,443,713	\$ 2,455,068	\$ (1,563,606)	\$ (1,627,520)	\$ (950)	\$ (425,901)	\$ (3,617,977)	\$ (85,313)
OCEAN COUNTY UTILITIES AUTHORI	1597-00	\$ 62,923,669	\$ 67,775,835	\$ 3,125,472	\$ 8,779,514	\$ -	\$ 18,466,008	\$ 30,370,994	\$ (18,405,702)	\$ (19,158,059)	\$ (11,183)	\$ (2,007,984)	\$ (39,582,928)	\$ 251,723
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 30,809	\$ 59,699	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (111,705)	\$ (202,888)	\$ (33,826)
NEW JERSEY SPORTS & EXPOSITION	1599-00	\$ 26,142,158	\$ 28,952,717	\$ 1,335,150	\$ 3,750,463	\$ -	\$ 7,353,150	\$ 12,439,112	\$ (7,862,612)	\$ (8,184,006)	\$ (4,777)	\$ (2,158,724)	\$ (18,210,119)	\$ (993,030)
NJ SPORTS & EXPOSITION AUTHORI	1599-01	\$ 6,383,612	\$ 6,909,161	\$ 318,615	\$ 894,996	\$ -	\$ 1,781,575	\$ 2,995,186	\$ (1,876,302)	\$ (1,952,999)	\$ (1,140)	\$ (454,196)	\$ (4,284,637)	\$ (114,362)
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	\$ 6,991,483	\$ 8,225,234	\$ 379,305	\$ 1,065,476	\$ -	\$ 3,1							

State of New Jersey
 Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
 As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total OPEB Expense		
				Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments		Changes in proportion	Total deferred inflows of resources
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 241,421	\$ 472,593	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (144,220)	\$ (873,852)	\$ (62,480)
NEW JERSEY HEALTH CARE FAC FIN	1616-00	\$ 3,039,838	\$ -	\$ -	\$ -	\$ -	\$ 2,799,848	\$ 2,799,848	\$ -	\$ -	\$ -	\$ (5,708,306)	\$ (5,708,306)	\$ (665,836)
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	\$ 1,671,806	\$ 1,809,489	\$ 83,444	\$ 234,397	\$ -	\$ 580,564	\$ 898,405	\$ (491,398)	\$ (511,484)	\$ (299)	\$ (310,064)	\$ (1,313,245)	\$ (74,046)
WESTERN MONMOUTH UTILITIES AUT	1621-00	\$ 11,247,224	\$ 11,515,268	\$ 531,025	\$ 1,491,659	\$ -	\$ 1,980,679	\$ 4,003,363	\$ (3,127,171)	\$ (3,254,998)	\$ (1,900)	\$ (1,280,022)	\$ (7,664,091)	\$ (373,788)
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	\$ 911,968	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 346,574	\$ 159,939	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (347,850)	\$ (894,833)	\$ (25,540)
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	\$ 4,711,644	\$ 4,606,107	\$ 212,410	\$ 598,664	\$ -	\$ 737,524	\$ 1,546,598	\$ (1,250,868)	\$ (1,301,999)	\$ (760)	\$ (677,893)	\$ (3,231,520)	\$ (229,337)
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	\$ 4,711,644	\$ 5,593,087	\$ 257,924	\$ 724,515	\$ -	\$ 2,096,462	\$ 3,078,901	\$ (1,518,900)	\$ (1,580,987)	\$ (923)	\$ (540,638)	\$ (3,641,448)	\$ 3,994
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,952,023)	\$ (1,952,023)	\$ (564,158)
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	\$ 2,583,774	\$ 2,796,619	\$ 128,966	\$ 362,267	\$ -	\$ 2,348,860	\$ 2,840,093	\$ (759,470)	\$ (790,515)	\$ (461)	\$ (35,226)	\$ (1,585,672)	\$ 346,114
CAMDEN COUNTY MUN UTIL AUTH	1631-00	\$ 22,646,416	\$ 23,030,686	\$ 1,062,056	\$ 2,983,338	\$ -	\$ 4,206,409	\$ 8,251,803	\$ (6,254,382)	\$ (6,510,038)	\$ (3,800)	\$ (1,331,257)	\$ (14,099,477)	\$ (568,291)
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	\$ 1,823,935	\$ 2,138,582	\$ 98,620	\$ 277,027	\$ -	\$ 1,927,235	\$ 2,302,882	\$ (580,769)	\$ (604,509)	\$ (353)	\$ (164,824)	\$ (1,350,455)	\$ 332,291
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	\$ 4,103,774	\$ 3,783,599	\$ 174,480	\$ 490,118	\$ -	\$ 505,127	\$ 1,169,725	\$ (1,027,502)	\$ (1,069,502)	\$ (624)	\$ (243,547)	\$ (2,341,175)	\$ (90,873)
WEST WINDSOR TOWNSHIP PARKING	1635-00	\$ 1,063,935	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 300,413	\$ 502,695	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (36,791)	\$ (675,239)	\$ 1,060
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	\$ 64,747,604	\$ 66,459,762	\$ 3,064,781	\$ 8,608,033	\$ -	\$ 19,478,061	\$ 31,151,875	\$ (18,048,300)	\$ (18,786,047)	\$ (10,966)	\$ (1,547,277)	\$ (38,392,590)	\$ 1,481,198
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	\$ 57,452,024	\$ 71,065,869	\$ 3,277,191	\$ 9,205,696	\$ -	\$ 42,176,259	\$ 54,659,146	\$ (19,299,168)	\$ (20,088,046)	\$ (11,726)	\$ (2,197,196)	\$ (41,596,137)	\$ 3,641,617
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	\$ 4,407,709	\$ 4,935,201	\$ 227,586	\$ 639,294	\$ -	\$ 1,360,165	\$ 2,227,045	\$ (1,395,023)	\$ (814)	\$ (202,111)	\$ (2,938,187)	\$ (35,588)	
CUMBERLAND COUNTY UTILITIES AU	1648-00	\$ 6,887,547	\$ 7,238,254	\$ 333,791	\$ 937,625	\$ -	\$ 1,526,396	\$ 2,279,812	\$ (1,965,673)	\$ (2,046,023)	\$ (1,194)	\$ (1,254,296)	\$ (5,267,186)	\$ (300,011)
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	\$ 5,015,580	\$ 5,428,616	\$ 250,340	\$ 703,209	\$ -	\$ 1,875,516	\$ 2,829,065	\$ (1,474,235)	\$ (1,534,496)	\$ (896)	\$ (691,510)	\$ (3,701,137)	\$ (46,356)
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	\$ 33,437,737	\$ 37,671,516	\$ 1,737,216	\$ 4,879,875	\$ -	\$ 11,086,291	\$ 17,703,382	\$ (10,230,353)	\$ (10,648,532)	\$ (6,216)	\$ (2,368,995)	\$ (23,254,966)	\$ (233,972)
NEWTOWN TOWN HOUSING AUTH	1653-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 776	\$ 776	\$ -	\$ -	\$ -	\$ (86,306)	\$ (86,306)	\$ (29,715)
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	\$ 6,535,580	\$ -	\$ -	\$ -	\$ -	\$ 1,115,304	\$ 1,115,304	\$ -	\$ -	\$ -	\$ (8,014,312)	\$ (8,014,312)	\$ (949,107)
OCEAN COUNTY SOIL CONSERVATION	1658-00	\$ 3,191,806	\$ 3,619,127	\$ 166,895	\$ 468,813	\$ -	\$ 1,298,925	\$ 1,934,633	\$ (982,837)	\$ (1,023,011)	\$ (597)	\$ (75,095)	\$ (2,081,540)	\$ 114,610
CUMBERLAND-SALEM CONSERVATION	1659-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,033	\$ 106,033	\$ -	\$ -	\$ -	\$ (242,912)	\$ (242,912)	\$ (29,459)
FREEHOLD SOIL CONSERVATION DIS	1660-00	\$ 3,039,838	\$ 3,290,034	\$ 151,719	\$ 426,183	\$ -	\$ 890,276	\$ 1,468,178	\$ (893,466)	\$ (929,987)	\$ (543)	\$ (135,333)	\$ (1,959,329)	\$ 32,892
WARREN COUNTY SOIL CONSERVATIO	1661-00	\$ 151,968	\$ -	\$ -	\$ -	\$ -	\$ 49,993	\$ 49,993	\$ -	\$ -	\$ -	\$ (675,197)	\$ (675,197)	\$ (88,818)
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	\$ 1,519,838	\$ 1,809,489	\$ 83,444	\$ 234,397	\$ -	\$ 772,523	\$ 1,090,364	\$ (491,398)	\$ (511,484)	\$ (299)	\$ (326,791)	\$ (1,011,768)	\$ 99,909
BURLINGTON COUNTY SOIL CONS DI	1670-00	\$ 1,063,935	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 508,888	\$ 740,060	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (84,597)	\$ (814,229)	\$ 25,391
HUNTERDON COUNTY SOIL CONSERVA	1671-00	\$ 1,063,935	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 300,413	\$ 502,695	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (36,791)	\$ (675,239)	\$ 1,060
CHESTER BOROUGH/TWP JT FR PUB	1673-00	\$ 760,000	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 6,676	\$ 122,261	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (567,124)	\$ (931,940)	\$ (192,526)
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 312,286	\$ 341,176	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (1,087,130)	\$ (1,178,313)	\$ (121,373)
TOMS RIVER TWP FIRE COM DST 2	1675-00	\$ 455,903	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 756,538	\$ 872,123	\$ (178,701)	\$ (186,006)	\$ (109)	\$ -	\$ (364,816)	\$ 100,887
WASHINGTON TWP BD OF FIRE COMM	1676-00	\$ 4,711,644	\$ 5,428,616	\$ 250,340	\$ 703,209	\$ -	\$ 1,919,124	\$ 2,872,673	\$ (1,474,235)	\$ (1,534,496)	\$ (896)	\$ (139,561)	\$ (3,149,188)	\$ 98,807
MERCER COUNTY SOIL CONSERVATIO	1680-00	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 74,492	\$ 132,272	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (23,672)	\$ (206,038)	\$ (8,211)
GLOUCESTER TWP FIRE COMM DST 4	1682-00	\$ 1,519,838	\$ 1,645,017	\$ 75,860	\$ 213,091	\$ -	\$ 595,254	\$ 884,205	\$ (446,733)	\$ (464,994)	\$ (271)	\$ (8,587)	\$ (920,585)	\$ 75,931
GLOUCESTER COUNTY SOIL CONSERV	1686-00	\$ 455,903	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 226,254	\$ 312,950	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (175,296)	\$ (448,928)	\$ (40,377)
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	\$ 11,855,257	\$ 12,502,398	\$ 576,546	\$ 1,619,530	\$ -	\$ 4,344,735	\$ 6,540,811	\$ (3,395,243)	\$ (3,534,028)	\$ (2,063)	\$ (1,166,864)	\$ (8,098,198)	\$ 107,183
READINGTON LEBANON SEWERAGE AU	1694-00	\$ 1,063,935	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 152,817	\$ 326,182	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (105,530)	\$ (652,713)	\$ (52,200)
TOMS RIVER TWP FIRE DIST 1	1697-00	\$ 4,711,644	\$ 5,922,181	\$ 273,100	\$ 767,145	\$ -	\$ 6,711,336	\$ 7,751,581	\$ (1,608,271)	\$ (1,674,011)	\$ (977)	\$ -	\$ (3,283,259)	\$ 910,256
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 148,925	\$ 264,510	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (47,196)	\$ (412,012)	\$ (5,245)
CHERRY HILL TWP FIRE DIST 13	1702-00	\$ 24,622,319	\$ 27,143,228	\$ 1,251,706	\$ 3,516,066	\$ -	\$ 17,026,648	\$ 21,794,420	\$ (7,371,214)	\$ (7,672,522)	\$ (4,479)	\$ (860,370)	\$ (15,906,585)	\$ 2,306,929
BUENA BOROUGH HOUSING AUTHORIT	1709-00	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 74,492	\$ 132,272	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (23,672)	\$ (206,038)	\$ (8,211)
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	\$ 1,519,838	\$ 1,480,545	\$ 68,275	\$ 191,786	\$ -	\$ 328,309	\$ 588,370	\$ (402,068)	\$ (418,503)	\$ (244)	\$ (8,587)	\$ (829,402)	\$ 21,894
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	\$ -	\$ 1,645,017	\$ 75,860	\$ 213,091	\$ -	\$ 2,073,543	\$ 2,362,494	\$ (446,733)	\$ (464,994)	\$ (271)	\$ -	\$ (911,998)	\$ 247,906
CAMDEN CITY PARKING AUTH	1718-00	\$ 3,495,741	\$ 3,948,070	\$ 182,065	\$ 511,423	\$ -	\$ 1,209,869	\$ 1,903,357	\$ (1,072,167)	\$ (1,115,993)	\$ (651)	\$ (1,933,132)	\$ (4,121,943)	\$ (481,603)
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	\$ 15,654,933	\$ 16,943,884	\$ 781,364	\$ 2,194,869	\$ -	\$ 4,869,150	\$ 7,845,383	\$ (4,601,405)	\$ (4,789,493)	\$ (2,796)	\$ (694,438)	\$ (10,088,132)	\$ 248,021
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (769,336)	\$ (769,336)	\$ (739,744)
MADISON BORO HOUSING AUTHORITY	1727-00	\$ 1,063,935	\$ -	\$ -	\$ -	\$ -	\$ 192,748	\$ 192,748	\$ -	\$ -	\$ -	\$ (1,500,076)	\$ (1,500,076)	\$ (231,657)
PINELANDS COMMISSION	1728-00	\$ 9,271,321	\$ 10,199,345	\$ 470,341	\$ 1,321,198	\$ -	\$ 2,767,717	\$ 4,559,256	\$ (2,769,809)	\$ (2,883,028)	\$ (1,683)	\$ (224,376)	\$ (5,878,896)	\$ 6,846
WARREN CO MOSQ EXTERM COMM	1729-00	\$ 1,671,806	\$ -	\$ -	\$ -	\$ -	\$ 450,154	\$ 450,154	\$ -	\$ -	\$ -	\$ (2,030,011)	\$ (2,030,011)	\$ (228,957)
ATLANTIC CITY MUN UTIL AUTH	1730-00	\$ 16,870,836	\$ 16,450,469	\$ 758,611	\$ 2,130,953	\$ -	\$ 2,671,702	\$ 5,561,266	\$ (4,467,410)	\$ (4,650,021)	\$ (2,714)	\$ (2,403,518)	\$ (11,523,663)	\$ (610,491)
NJ TRANSIT CORPORATION	1733-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,275	\$ 77,275	\$ -	\$ -	\$ -	\$ (98,021)	\$ (98,021)	\$ 7
JACKSON TWP FIRE DISTRICT #4	1735-00	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 1,464,442	\$ 1,695,614	\$ (357,403)	\$ (372,012)	\$ (217)	\$ -	\$ (729,632)	\$ 202,921
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	\$ 2,735,741	\$ 2,961,900	\$ 136,550	\$ 383,572	\$ -	\$ 1,060,383	\$ 1,580,505	\$ (804,135)	\$ (837,005)	\$ (489)	\$ (360,136)	\$ (2,001,765)	\$ (13,333)
SOUTH ORANGE VILLAGE PARKING A	1739-00	\$ 911,968	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 546,907	\$ 749,189	\$ (325,521)	\$ (325,521)	\$ (190)	\$ (428,449)	\$ (1,066,897)	\$ (114,631)
VOORHEES FIRE DISTRICT	1740-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 291,316	\$ 320,206	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (3,017,789)	\$ (3,108,972)	\$ (871,731)
VOORHEES FIRE DISTRICT PFRS	1740-01	\$ 1,063,935	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 63,413	\$ 236,778	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (250,450)	\$ (797,635)	\$ (82,914)

Local Government

State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer ID	Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Total OPEB Expense		
				Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments		Changes in proportion	Total deferred inflows of resources
CAMDEN COUNTY SOIL CON DIST	1741-00	\$ 455,903	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 111,901	\$ 198,597	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (35,527)	\$ (309,159)	\$ (12,281)
WARREN CO (PEQUEST RIVER) MUN	1743-00	\$ 1,367,871	\$ 1,480,545	\$ 68,275	\$ 191,786	\$ -	\$ 432,626	\$ 692,687	\$ (402,068)	\$ (418,503)	\$ (244)	\$ (97,426)	\$ (918,241)	\$ (7,132)
DEPTFORD TWP FIRE DISTRICT	1744-00	\$ 4,103,774	\$ 4,277,164	\$ 197,241	\$ 554,053	\$ -	\$ 751,109	\$ 1,502,403	\$ (1,161,538)	\$ (1,209,017)	\$ (706)	\$ (549,141)	\$ (2,920,402)	\$ (110,396)
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,402	\$ 210,402	\$ -	\$ -	\$ -	\$ (261,536)	\$ 108	\$ -
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	\$ 27,662,158	\$ 30,597,884	\$ 1,411,017	\$ 3,963,574	\$ -	\$ 8,141,197	\$ 13,515,788	\$ (8,309,385)	\$ (8,649,042)	\$ (5,049)	\$ (1,384,875)	\$ (18,348,351)	\$ (151,226)
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	\$ 1,215,903	\$ 1,480,545	\$ 68,275	\$ 191,786	\$ -	\$ 747,450	\$ 1,007,511	\$ (402,068)	\$ (418,503)	\$ (244)	\$ (199,985)	\$ (1,020,800)	\$ 23,073
CUMBERLAND COUNTY IMPROV AUTH	1770-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,420,317)	\$ (1,420,317)	\$ (1,365,688)
OCEAN TOWNSHIP FIRE DIST #2	1775-00	\$ 1,519,838	\$ 1,480,545	\$ 68,275	\$ 191,786	\$ -	\$ 282,887	\$ 542,948	\$ (402,068)	\$ (418,503)	\$ (244)	\$ (74,438)	\$ (895,253)	\$ (7,618)
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	\$ 5,623,612	\$ 5,593,087	\$ 257,924	\$ 724,515	\$ -	\$ 1,912,262	\$ 2,894,701	\$ (1,518,900)	\$ (923)	\$ (890,278)	\$ (3,991,088)	\$ 6,006	\$ -
SAYREVILLE HOUSING AUTHORITY	1781-00	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 74,492	\$ 132,272	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (23,672)	\$ (206,038)	\$ (8,211)
BORDENTOWN SEWERAGE AUTHORITY	1787-00	\$ 3,647,709	\$ 3,783,599	\$ 174,480	\$ 490,118	\$ -	\$ 812,725	\$ 1,477,323	\$ (1,027,502)	\$ (1,069,502)	\$ (624)	\$ (51,438)	\$ (2,149,066)	\$ (5,725)
CASINO REINVESTMENT DEV AUTH	1788-00	\$ -	\$ 15,134,395	\$ 697,920	\$ 1,960,472	\$ -	\$ 19,076,898	\$ 21,735,290	\$ (4,110,007)	\$ (4,278,009)	\$ (2,497)	\$ -	\$ (8,390,513)	\$ 2,280,769
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 306,001	\$ 537,173	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (234,354)	\$ (963,986)	\$ (62,426)
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	\$ 1,367,871	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 7,791,326	\$ 8,022,498	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (16,308,221)	\$ (17,033,553)	\$ (1,885,147)
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	\$ 1,063,935	\$ 986,980	\$ 45,514	\$ 127,851	\$ -	\$ 168,819	\$ 342,184	\$ (268,032)	\$ (278,988)	\$ (163)	\$ (87,126)	\$ (634,309)	\$ (23,801)
MIDDLESEX COUNTY MUN JOINT INS	1801-00	\$ 455,903	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 116,872	\$ 203,568	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (257,787)	\$ (531,419)	\$ (71,012)
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	\$ 6,079,515	\$ 6,909,161	\$ 318,615	\$ 894,996	\$ -	\$ 5,360,101	\$ 6,573,712	\$ (1,876,302)	\$ (1,952,999)	\$ (1,140)	\$ -	\$ (3,830,441)	\$ 1,062,892
WARREN CO POLLUTION CONTROL	1809-00	\$ 2,279,838	\$ 2,631,997	\$ 121,374	\$ 340,942	\$ -	\$ 1,097,877	\$ 1,560,193	\$ (714,764)	\$ (743,981)	\$ (434)	\$ (267,468)	\$ (1,726,647)	\$ 50,039
OCEAN TOWNSHIP FIRE DIST #1	1814-00	\$ 1,367,871	\$ 2,303,054	\$ 106,205	\$ 298,332	\$ -	\$ 1,380,102	\$ 1,784,639	\$ (625,434)	\$ (651,000)	\$ (380)	\$ (246,270)	\$ (1,523,084)	\$ 57,434
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,271	\$ 109,271	\$ -	\$ -	\$ -	\$ (892,022)	\$ (892,022)	\$ (121,864)
CAMDEN CO HEALTH SERVICES CTR	1817-00	\$ 32,221,834	\$ 33,558,824	\$ 1,547,560	\$ 4,347,127	\$ -	\$ 4,965,691	\$ 10,860,378	\$ (9,113,480)	\$ (9,486,005)	\$ (5,537)	\$ (6,821,939)	\$ (25,426,961)	\$ (2,598,430)
HOWELL TOWNSHIP FIRE DIST #3	1818-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 294,872	\$ 410,457	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (113,236)	\$ (478,052)	\$ 40,505
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	\$ 1,063,935	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 892,627	\$ 1,094,909	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (16,040)	\$ (654,488)	\$ 149,445
CAMDEN CO POLLUTION CONTROL FI	1835-00	\$ 4,559,677	\$ 4,606,107	\$ 212,410	\$ 596,664	\$ -	\$ 709,535	\$ 1,518,609	\$ (1,250,868)	\$ (1,301,999)	\$ (760)	\$ (262,920)	\$ (2,816,547)	\$ (85,758)
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	\$ 2,431,806	\$ 2,631,997	\$ 121,374	\$ 340,942	\$ -	\$ 1,282,124	\$ 1,744,440	\$ (714,764)	\$ (743,981)	\$ (434)	\$ (79,386)	\$ (1,538,565)	\$ 138,912
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	\$ 151,968	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 549,398	\$ 636,094	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (2,913)	\$ (276,545)	\$ 75,210
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	\$ 1,367,871	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 1,026,653	\$ 1,257,825	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (707,200)	\$ (1,436,832)	\$ (32,030)
EAST BRUNSWICK TWP FIRE DIST #1	1851-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 183,011	\$ 211,901	\$ (44,665)	\$ (46,491)	\$ (27)	\$ -	\$ (91,183)	\$ 25,360
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	\$ 911,968	\$ 1,974,110	\$ 91,036	\$ 255,721	\$ -	\$ 1,660,945	\$ 2,007,702	\$ (536,104)	\$ (558,018)	\$ (326)	\$ (46,862)	\$ (1,141,310)	\$ 182,906
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	\$ 1,671,806	\$ 1,974,110	\$ 91,036	\$ 255,721	\$ -	\$ 938,773	\$ 1,285,530	\$ (536,104)	\$ (558,018)	\$ (326)	\$ (81,395)	\$ (1,175,843)	\$ 68,650
HOPEWELL TWP FIRE DIST 1	1872-00	\$ 2,279,838	\$ 2,303,054	\$ 106,205	\$ 298,332	\$ -	\$ 2,154,629	\$ 2,559,166	\$ (625,434)	\$ (651,000)	\$ (380)	\$ (28,256)	\$ (1,305,070)	\$ 358,759
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	\$ 2,583,774	\$ 2,631,997	\$ 121,374	\$ 340,942	\$ -	\$ 1,086,183	\$ 1,548,499	\$ (714,764)	\$ (743,981)	\$ (434)	\$ (158,586)	\$ (1,617,765)	\$ 23,814
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	\$ 608,032	\$ 658,037	\$ 30,345	\$ 85,240	\$ -	\$ 172,838	\$ 288,423	\$ (178,701)	\$ (186,006)	\$ (109)	\$ (91,858)	\$ (456,674)	\$ (16,367)
NORTH HUDSON REGIONAL FIRE & R	1906-00	\$ 75,234,828	\$ 82,416,665	\$ 3,800,631	\$ 10,676,050	\$ -	\$ 23,569,511	\$ 38,046,192	\$ (22,381,673)	\$ (23,296,553)	\$ (13,599)	\$ (4,697,051)	\$ (50,388,876)	\$ (89,676)
BAYONNE CITY MUNICIPAL UTILITI	1919-00	\$ 1,063,935	\$ 1,151,602	\$ 53,106	\$ 149,176	\$ -	\$ 255,751	\$ 458,033	\$ (312,737)	\$ (325,521)	\$ (190)	\$ (226,030)	\$ (864,478)	\$ (143,264)
COMPENSATION RATING & INSP. SEC.	8001-00	\$ 21,278,546	\$ 24,017,666	\$ 1,107,571	\$ 3,111,189	\$ -	\$ 5,630,872	\$ 9,849,632	\$ (6,522,413)	\$ (6,789,025)	\$ (3,963)	\$ (1,725,954)	\$ (15,041,355)	\$ (717,268)
DELAWARE RIVER BASIN COMMISSIO	8006-00	\$ 9,727,386	\$ 10,692,760	\$ 493,095	\$ 1,385,114	\$ -	\$ 2,988,436	\$ 4,866,645	\$ (2,903,804)	\$ (3,022,501)	\$ (1,764)	\$ (828,898)	\$ (6,756,967)	\$ (149,592)
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	\$ 24,470,352	\$ 24,017,666	\$ 1,107,571	\$ 3,111,189	\$ -	\$ 1,708,338	\$ 5,927,098	\$ (6,522,413)	\$ (6,789,025)	\$ (3,963)	\$ (11,521,472)	\$ (24,836,873)	\$ (3,598,167)
SECAUCUS TOWN MUNI UTIL AUTH	8016-00	\$ 1,215,903	\$ 1,316,074	\$ 60,691	\$ 170,481	\$ -	\$ 544,357	\$ 775,529	\$ (357,403)	\$ (372,012)	\$ (217)	\$ (93,550)	\$ (823,182)	\$ 26,765
NEPTUNE TOWNSHIP FIRE DIST #1	8018-00	\$ 1,975,903	\$ 1,809,489	\$ 83,444	\$ 234,397	\$ -	\$ 381,431	\$ 699,272	\$ (491,398)	\$ (511,484)	\$ (299)	\$ (483,100)	\$ (1,486,281)	\$ (73,124)
WOODBRIE TWP FIRE DIST (FORD	8023-00	\$ 3,343,774	\$ 3,454,655	\$ 159,311	\$ 447,507	\$ -	\$ 1,430,406	\$ 2,037,224	\$ (938,172)	\$ (976,520)	\$ (570)	\$ (563,727)	\$ (2,478,989)	\$ 227,257
OLD BRIDGE TWP FIRE DIST 4	8064-00	\$ 151,968	\$ 164,472	\$ 7,585	\$ 21,305	\$ -	\$ 94,150	\$ 123,040	\$ (44,665)	\$ (46,491)	\$ (27)	\$ (9,135)	\$ (100,318)	\$ 25,159
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	\$ 303,935	\$ 493,565	\$ 22,761	\$ 63,935	\$ -	\$ 2,896,677	\$ 2,983,373	\$ (134,036)	\$ (139,515)	\$ (81)	\$ (5,689,255)	\$ (5,962,887)	\$ (632,231)
SOUTH JERSEY TRANS AUTHORITY	8073-00	\$ 67,787,281	\$ 74,026,959	\$ 3,413,741	\$ 9,589,269	\$ -	\$ 19,379,086	\$ 32,382,096	\$ (20,103,303)	\$ (20,925,051)	\$ (12,215)	\$ (3,693,262)	\$ (44,733,831)	\$ (423,010)
SOUTH JERSEY TRANS AUTHORITY	8073-60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,257	\$ 105,257	\$ -	\$ -	\$ -	\$ -	\$ (130,837)	\$ 54
WALL TOWNSHIP FIRE DIST 3	8078-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518,106	\$ 518,106	\$ -	\$ -	\$ -	\$ (751,123)	\$ (751,123)	\$ (4,164)
WALL TWP FIRE DIST 2	8079-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,257	\$ 105,257	\$ -	\$ -	\$ -	\$ (130,837)	\$ (130,837)	\$ 54
LINDENWOLD TWP FIRE DIST 1	8082-00	\$ 303,935	\$ 328,943	\$ 15,169	\$ 42,611	\$ -	\$ 277,765	\$ 335,545	\$ (89,330)	\$ (92,982)	\$ (54)	\$ (375,902)	\$ (558,268)	\$ (121,763)
SECAUCUS HOUSING AUTHORITY	8099-00	\$ 1,823,935	\$ 1,809,489	\$ 83,444	\$ 234,397	\$ -	\$ 512,383	\$ 893,224	\$ (491,398)	\$ (511,484)	\$ (299)	\$ (99,405)	\$ (1,102,586)	\$ (15,023)
PRINCETON	8140-00	\$ 33,893,641	\$ 36,519,914	\$ 1,684,110	\$ 4,730,699	\$ -	\$ 16,419,694	\$ 22,834,503	\$ (9,917,615)	\$ (10,323,011)	\$ (6,026)	\$ (2,315,086)	\$ (22,561,738)	\$ 579,581
PRINCETON RETIRED CH48	8140-01	\$ 11,399,192	\$ 13,160,285	\$ 606,884	\$ 1,704,751	\$ -	\$ 5,443,533	\$ 7,755,168	\$ (3,573,903)	\$ (3,719,991)	\$ (2,171)	\$ (33,599)	\$ (7,329,664)	\$ 553,130
UPPER DELAWARE SOIL CONS. DIST	8205-00	\$ -	\$ 822,508	\$ 37,930	\$ 106,546	\$ -	\$ 1,036,771	\$ 1,181,247	\$ (223,366)	\$ (232,497)	\$ (136)	\$ -	\$ (455,999)	\$ 123,953
EMPLOYERS WHO LEFT THE PLAN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,525	\$ 96,525	\$ -	\$ -	\$ -	\$ (11,156,596)	\$ (11,156,596)	\$ (3,807,095)
Non-Special Funding Situation Subtotal		\$ 12,775,785,891	\$ 11,517,446,269	\$ 531,125,203	\$ 1,491,941,431	\$ -	\$ 5,924,713,972	\$ 7,947,780,606	\$ (3,127,762,050)	\$ (3,255,613,317)	\$ (1,900,410)	\$ (3,871,472,485)	\$ (10,256,748,262)	\$ 148,752,228

Local Government

State of New Jersey
Schedules of OPEB Amounts by Employer and Nonemployer (Unaudited)
As of and for the Measurement Year Ended June 30, 2023 and June 30, 2022

Employer	Employer I.D.	Prior Year Net OPEB Liability	Current Year Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources					Total OPEB Expense	
				Differences between Expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion		Total deferred inflows of resources
TOTAL		<u>\$ 16,149,595,478</u>	<u>\$ 15,006,539,477</u>	<u>\$ 692,024,174</u>	<u>\$ 1,943,909,895</u>	<u>\$ -</u>	<u>\$ 6,497,590,422</u>	<u>\$ 9,133,524,491</u>	<u>\$ (4,075,285,752)</u>	<u>\$ (4,241,868,248)</u>	<u>\$ (2,476,129)</u>	<u>\$ (6,497,590,422)</u>	<u>\$ (14,817,220,551)</u>	<u>\$ (483,888,575)</u>

Note:
Totals and allocations consistent with actuarial assumptions and results in the Measurement Year Ended June 30, 2023 GASB 75 Local Government report.