



**STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED
EMPLOYEES PLAN**

Schedule of Employer and Nonemployer Allocations and Schedule of
OPEB Amounts by Employer and Nonemployer

June 30, 2023

(With Independent Auditors' Report Thereon)

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Independent Auditors' Report

The Treasurer
State of New Jersey:

Opinions

We have audited the schedule of employer and nonemployer allocations of the State of New Jersey State Health Benefit Local Government Retired Employees Plan (the Plan) as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) (specified column totals) included in the accompanying schedule of OPEB amounts by employer and nonemployer of the Plan as of and for the year ended June 30, 2023, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) for the total of all participating entities for the Plan as of and for the year ended June 30, 2023, in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditors' Responsibilities for the Audit of the Schedules

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



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer, and the related disclosures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer and nonemployer allocations and specified column totals included in the schedule of OPEB amounts by employer and nonemployer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matter

We have audited, in accordance with GAAS, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes the Plan, as of and for the year ended June 30, 2023, and our report thereon, dated March 22, 2024, expressed an unmodified opinion on those financial statements.

Supplementary Information

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

Restriction on Use

Our report is intended solely for the information and use of the State of New Jersey, Division of Pensions and Benefits management, the Treasurer of the State of New Jersey, State Health Benefit Local Government Retired Employees Plan employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Short Hills, New Jersey
August 21, 2024

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2023

<u>Employer/nonemployer</u>	<u>Employer number</u>	<u>Plan members</u>	<u>Allocation percentage</u>
Special Funding Situations:			
Nonemployer (State of New Jersey)		19,688	<u>23.250485%</u>
Nonspecial Funding Situations:			
BAYONNE CITY HOUSING AUTH	0002-00	86	0.094275%
BLAIRSTOWN TOWNSHIP	0004-00	27	0.029598%
BRIDGEWATER TOWNSHIP	0005-00	337	0.369425%
BURLINGTON CITY HOUSING AUTHOR	0006-00	4	0.004385%
BYRAM TOWNSHIP	0007-00	60	0.065773%
CHATHAM TOWNSHIP	0008-00	121	0.132642%
ELIZABETH CITY HOUSING AUTHORI	0011-00	85	0.093179%
GUTTENBERG TOWN	0012-00	113	0.123873%
HOLLAND TOWNSHIP	0017-00	23	0.025213%
JEFFERSON TOWNSHIP	0019-00	—	0.000000%
MANCHESTER TOWNSHIP	0020-00	278	0.304749%
MAURICE RIVER TOWNSHIP	0021-00	8	0.008770%
MIDDLE TOWNSHIP	0022-00	220	0.241168%
MONROE TOWNSHIP	0024-00	288	0.315711%
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	23	0.025213%
PASSAIC VALLEY SEWERAGE COMM	0027-00	—	0.000000%
PERTH AMBOY CITY HOUS AUTH	0029-00	34	0.037271%
PITTSGROVE TOWNSHIP	0030-00	—	0.000000%
PRINCETON HOUSING AUTHORITY	0031-00	1	0.001096%
RIVERSIDE TOWNSHIP	0033-00	—	0.000000%
WEST NEW YORK HOUSING AUTHORITY	0035-00	60	0.065773%
WYCKOFF TOWNSHIP	0036-00	112	0.122776%
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	8	0.008770%
AVALON BOROUGH	0038-00	121	0.132642%
CAPE MAY CITY	0040-00	177	0.194031%
CEDAR GROVE TOWNSHIP	0041-00	136	0.149086%
HAMMONTON TOWN	0045-00	119	0.130450%
HAMMONTON TOWN	0045-01	5	0.005481%
HIGH BRIDGE BOROUGH	0046-00	21	0.023021%
HUNTERDON COUNTY	0047-00	726	0.795854%
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	13	0.014251%
UPPER TOWNSHIP	0053-00	91	0.099756%
WEST AMWELL TOWNSHIP	0054-00	22	0.024117%
CAPE MAY COUNTY BRIDGE COMM	0056-00	36	0.039464%
CLINTON TOWN	0057-00	51	0.055907%
LYNDHURST TOWNSHIP	0059-00	152	0.166625%
RAHWAY CITY HOUSING AUTHORITY	0060-00	19	0.020828%
ANDOVER TOWNSHIP	0061-00	54	0.059196%
BETHLEHEM TOWNSHIP	0064-00	11	0.012058%

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

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BOUND BROOK BOROUGH	0065-00	95	0.104141%
BUENA BOROUGH	0066-00	27	0.029598%
GARFIELD CITY HOUSING AUTH	0070-00	22	0.024117%
HAWTHORNE BOROUGH	0071-00	69	0.075639%
MILFORD BOROUGH	0072-00	10	0.010962%
PATERSON CITY HOUSING AUTHORIT	0074-00	74	0.081120%
PENNSAUKEN TOWNSHIP	0075-00	3	0.003289%
SEA ISLE CITY	0077-00	180	0.197319%
CLAYTON BOROUGH	0081-00	61	0.066869%
PATERSON CITY	0083-00	2,299	2.520205%
SEA BRIGHT BOROUGH	0084-00	29	0.031790%
STONE HARBOR BOROUGH	0085-00	61	0.066869%
STONE HARBOR BOROUGH	0085-01	14	0.015347%
NORTH BERGEN TWP HOUSING AUTH	0086-00	59	0.064677%
LITTLE FERRY BOROUGH	0087-00	88	0.096467%
MIDLAND PARK BOROUGH	0088-00	61	0.066869%
MAYWOOD BOROUGH	0089-00	82	0.089890%
NETCONG BOROUGH	0090-00	18	0.019732%
WEST DEPTFORD TOWNSHIP	0092-00	—	0.000000%
ISLAND HEIGHTS BOROUGH	0093-00	15	0.016443%
LINWOOD CITY	0094-00	69	0.075639%
HALEDON BOROUGH	0096-00	25	0.027405%
UPPER DEERFIELD TOWNSHIP	0097-00	24	0.026309%
RARITAN BOROUGH	0098-00	74	0.081120%
MAPLE SHADE TOWNSHIP	0099-00	75	0.082216%
SOUTH BOUND BROOK BOROUGH	0101-00	—	0.000000%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	—	0.000000%
SOUTH TOMS RIVER BOROUGH	0116-00	24	0.026309%
WOODBURY HEIGHTS BOROUGH	0119-00	—	0.000000%
CLINTON TOWNSHIP	0131-00	29	0.031790%
EGG HARBOR TOWNSHIP	0132-00	—	0.000000%
BERLIN BOROUGH	0135-00	75	0.082216%
STILLWATER TOWNSHIP	0136-00	20	0.021924%
GLEN ROCK BOROUGH	0139-00	135	0.147989%
SUSSEX BOROUGH	0140-00	8	0.008770%
LAMBERTVILLE CITY	0161-00	45	0.049330%
WOODBINE BOROUGH	0162-00	12	0.013155%
DELAWARE TOWNSHIP	0164-00	29	0.031790%
CLEMENTON BOROUGH	0166-00	45	0.049330%
STAFFORD TOWNSHIP	0167-00	354	0.388061%
CHERRY HILL TOWNSHIP	0171-00	344	0.377099%
MOUNT OLIVE TOWNSHIP	0172-00	252	0.276247%
HAMPTON TOWNSHIP	0175-00	25	0.027405%

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EAST RUTHERFORD BOROUGH	0177-00	105	0.115103%
BELVIDERE TOWN	0187-00	18	0.019732%
PEAPACK GLADSTONE BOROUGH	0188-00	39	0.042753%
BEACH HAVEN BOROUGH	0195-00	84	0.092082%
VERONA TOWNSHIP	0201-00	—	0.000000%
OGDENSBURG BOROUGH	0204-00	15	0.016443%
SWEDESBORO BOROUGH	0205-00	12	0.013155%
CAMDEN COUNTY	0207-00	2,989	3.276596%
CAMDEN COUNTY LIBRARY	0207-01	107	0.117295%
OCEAN CITY	0208-00	—	0.000000%
ALPINE BOROUGH	0211-00	11	0.012058%
OAKLYN BOROUGH	0212-00	43	0.047137%
MATAWAN BOROUGH	0214-00	91	0.099756%
BARNEGAT LIGHT BOROUGH	0217-00	13	0.014251%
HIGHLANDS BOROUGH	0220-00	65	0.071254%
AUDUBON BOROUGH	0222-00	80	0.087697%
SCOTCH PLAINS TOWNSHIP	0245-00	—	0.000000%
BERKELEY TOWNSHIP	0246-00	—	0.000000%
LOWER TOWNSHIP	0247-00	201	0.220340%
NORTH BRUNSWICK TOWNSHIP	0248-00	266	0.291594%
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	—	0.000000%
HADDON TOWNSHIP FIRE COMM DIST	0250-00	7	0.007674%
SOMERS POINT CITY	0251-00	93	0.101948%
LODI BOROUGH HOUSING AUTHORITY	0253-00	21	0.023021%
PLEASANTVILLE CITY	0254-00	258	0.282824%
MENDHAM BOROUGH	0255-00	43	0.047137%
PENNINGTON BOROUGH	0257-00	25	0.027405%
MOUNT ARLINGTON BOROUGH	0259-00	49	0.053715%
WANAQUE BOROUGH	0260-00	82	0.089890%
FANWOOD BOROUGH	0261-00	—	0.000000%
TUCKERTON BOROUGH	0262-00	36	0.039464%
DELTRAN TOWNSHIP	0276-00	—	0.000000%
SANDYSTON TOWNSHIP	0277-00	6	0.006577%
BRANCHBURG TOWNSHIP	0279-00	119	0.130450%
WHITE TOWNSHIP	0281-00	8	0.008770%
EAST WINDSOR TOWNSHIP	0282-00	193	0.211570%
TRENTON CITY PARKING AUTHORITY	0300-00	5	0.005481%
READINGTON TOWNSHIP	0319-00	122	0.133739%
MOUNT HOLLY TOWNSHIP	0320-00	52	0.057003%
TETERBORO BOROUGH	0321-00	22	0.024117%
VERNON TOWNSHIP	0333-00	168	0.184165%
CAMDEN CITY	0336-00	—	0.000000%
LAKE COMO BOROUGH	0337-00	12	0.013155%

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NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	65	0.071254%
WEST LONG BRANCH BOROUGH	0343-00	—	0.000000%
UNION CITY HOUSING AUTH	0344-00	44	0.048234%
FRANKFORD TOWNSHIP	0345-00	21	0.023021%
HIGHLANDS BOROUGH HOUSING AUTH	0346-00	4	0.004385%
CAMDEN CITY HOUSING AUTH	0348-00	123	0.134835%
ESSEX COUNTY	0349-00	5,048	5.533708%
MERCER COUNTY	0350-00	1,796	1.968808%
MERCER COUNTY LIBRARY	0350-01	119	0.130450%
HUDSON COUNTY	0352-00	3,915	4.291693%
BORDENTOWN CITY	0353-00	27	0.029598%
ESTELL MANOR CITY	0355-00	1	0.001096%
NEWARK CITY	0356-00	—	0.000000%
SOUTH AMBOY CITY	0358-00	147	0.161144%
TRENTON CITY	0359-00	—	0.000000%
TRENTON CITY LIBRARY	0359-01	—	0.000000%
JERSEY CITY (POLICE)	0360-01	1	0.001096%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	7	0.007674%
ALLENDALE BOROUGH	0362-00	76	0.083313%
AUDUBON PARK BOROUGH	0365-00	2	0.002192%
BEACHWOOD BOROUGH	0366-00	62	0.067966%
BRANCHVILLE BOROUGH	0369-00	7	0.007674%
CHESTER BOROUGH	0373-00	22	0.024117%
CLOSTER BOROUGH	0374-00	—	0.000000%
DUNELLEN BOROUGH	0375-00	60	0.065773%
EMERSON BOROUGH	0378-00	27	0.029598%
ENGLEWOOD CLIFFS BOROUGH	0379-00	83	0.090986%
FAIR HAVEN BOROUGH	0380-00	59	0.064677%
GLEN GARDNER BOROUGH	0387-00	6	0.006577%
HAMPTON BOROUGH	0389-00	10	0.010962%
HELMETTA BOROUGH	0392-00	11	0.012058%
JAMESBURG BOROUGH	0398-00	47	0.051522%
LAKEHURST BOROUGH	0400-00	34	0.037271%
LAWN SIDE BOROUGH	0401-00	—	0.000000%
LINDENWOLD BOROUGH	0403-00	105	0.115103%
LITTLE SILVER BOROUGH	0404-00	56	0.061388%
MILLTOWN BOROUGH	0408-00	59	0.064677%
NEPTUNE CITY BOROUGH	0411-00	53	0.058100%
NEWFIELD BOROUGH	0412-00	—	0.000000%
TINTON FALLS BOROUGH	0413-00	64	0.070158%
NORTH CALDWELL TOWNSHIP	0414-00	31	0.033983%
OLD TAPPAN BOROUGH	0417-00	48	0.052618%
PARAMUS BOROUGH	0418-00	374	0.409986%

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2023

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PARAMUS BOROUGH POLICE DEPARTM	0418-01	141	0.154567%
PEMBERTON BOROUGH	0419-00	18	0.019732%
RIVERTON BOROUGH	0424-00	24	0.026309%
ROSELAND BOROUGH	0428-00	107	0.117295%
SHIP BOTTOM BOROUGH	0430-00	37	0.040560%
SHREWSBURY BOROUGH	0431-00	61	0.066869%
SPOTSWOOD BOROUGH	0434-00	108	0.118392%
STRATFORD BOROUGH	0437-00	46	0.050426%
WATCHUNG BOROUGH	0443-00	88	0.096467%
WEST CAPE MAY BOROUGH	0444-00	14	0.015347%
WEST WILDWOOD BOROUGH	0446-00	12	0.013155%
WOODCLIFF LAKE BOROUGH	0447-00	64	0.070158%
ALEXANDRIA TOWNSHIP	0453-00	9	0.009866%
BERLIN TOWNSHIP	0458-00	78	0.085505%
BOONTON TOWNSHIP	0459-00	22	0.024117%
CHESTER TOWNSHIP	0463-00	81	0.088794%
CINNAMINSON TOWNSHIP	0464-00	79	0.086601%
COMMERCIAL TOWNSHIP	0465-00	17	0.018636%
CRANBURY TOWNSHIP	0466-00	64	0.070158%
DEERFIELD TOWNSHIP	0467-00	7	0.007674%
DELANCO TOWNSHIP	0468-00	14	0.015347%
DENNIS TOWNSHIP	0469-00	34	0.037271%
DEPTFORD TOWNSHIP	0470-00	250	0.274055%
EAGLESWOOD TOWNSHIP	0473-00	12	0.013155%
EASTAMPTON TOWNSHIP	0474-00	2	0.002192%
EAST GREENWICH TOWNSHIP	0475-00	64	0.070158%
EAST HANOVER TOWNSHIP	0476-00	166	0.181972%
EDGEWATER PARK TOWNSHIP	0477-00	36	0.039464%
ELK TOWNSHIP	0478-00	27	0.029598%
GREEN TOWNSHIP	0487-00	23	0.025213%
GREEN BROOK TOWNSHIP	0488-00	65	0.071254%
HAINESPORT TOWNSHIP	0492-00	16	0.017539%
HARRISON TOWNSHIP	0494-00	66	0.072350%
KNOWLTON TOWNSHIP	0498-00	2	0.002192%
LACEY TOWNSHIP	0499-00	227	0.248841%
LEBANON TOWNSHIP	0501-00	1	0.001096%
LIBERTY TOWNSHIP	0502-00	5	0.005481%
LOGAN TOWNSHIP	0504-00	—	0.000000%
OLD BRIDGE TOWNSHIP	0508-00	434	0.475759%
MANALAPAN TOWNSHIP	0510-00	241	0.264189%
MANSFIELD TOWNSHIP	0512-00	40	0.043849%
MANSFIELD TOWNSHIP	0513-00	41	0.044945%
MANTUA TOWNSHIP	0514-00	—	0.000000%

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MEDFORD TOWNSHIP	0516-00	—	0.000000%
MILLSTONE TOWNSHIP	0517-00	38	0.041656%
MINE HILL TOWNSHIP	0518-00	17	0.018636%
MONTAGUE TOWNSHIP	0520-00	10	0.010962%
MONTVILLE TOWNSHIP	0521-00	157	0.172106%
MOUNT LAUREL TOWNSHIP	0522-00	143	0.156759%
MULLICA TOWNSHIP	0523-00	46	0.050426%
NEW HANOVER TOWNSHIP	0524-00	14	0.015347%
OXFORD TOWNSHIP	0528-00	7	0.007674%
PILESGROVE TOWNSHIP	0530-00	11	0.012058%
PLAINSBORO TOWNSHIP	0532-00	165	0.180876%
HAZLET TOWNSHIP	0537-00	136	0.149086%
RIVER VALE TOWNSHIP	0538-00	107	0.117295%
ROXBURY TOWNSHIP	0539-00	237	0.259804%
SHAMONG TOWNSHIP	0541-00	8	0.008770%
SOUTHAMPTON TOWNSHIP	0543-00	33	0.036175%
SPRINGFIELD TOWNSHIP	0546-00	—	0.000000%
TABERNACLE TOWNSHIP	0548-00	15	0.016443%
BARNEGAT TOWNSHIP	0549-00	—	0.000000%
UPPER PITTSBORO TOWNSHIP	0551-00	5	0.005481%
VOORHEES TOWNSHIP	0552-00	287	0.314615%
WASHINGTON TOWNSHIP	0557-00	339	0.371618%
WATERFORD TOWNSHIP	0559-00	77	0.084409%
WEYMOUTH TOWNSHIP	0562-00	7	0.007674%
WILLINGBORO TOWNSHIP	0563-00	215	0.235687%
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	—	0.000000%
WOODLAND TOWNSHIP	0565-00	3	0.003289%
ATLANTIC COUNTY	0835-00	1,251	1.371369%
ATLANTIC COUNTY LIBRARY	0835-01	88	0.096467%
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	58	0.063581%
BERGEN COUNTY	0836-00	—	0.000000%
GLOUCESTER COUNTY	0840-00	1,572	1.723255%
MORRIS COUNTY	0843-00	3	0.003289%
OCEAN COUNTY	0844-00	2,635	2.888535%
OCEAN COUNTY LIBRARY	0844-01	393	0.430814%
OCEAN COUNTY PIC	0844-07	—	0.000000%
UNION COUNTY	0848-00	3	0.003289%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	—	0.000000%
ASBURY PARK CITY	0851-00	392	0.429717%
ATLANTIC CITY	0852-00	—	0.000000%
ATLANTIC CITY ERI	0852-01	9	0.009866%
ATLANTIC CITY PFRS	0852-02	—	0.000000%
BEVERLY CITY	0854-00	20	0.021924%

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BRIDGETON CITY	0855-00	143	0.156759%
BURLINGTON CITY	0857-00	164	0.179780%
EGG HARBOR CITY	0859-00	31	0.033983%
ELIZABETH CITY	0860-00	2,113	2.316309%
ELIZABETH CITY FREE PUBLIC LIB	0860-01	42	0.046041%
ENGLEWOOD CITY	0861-00	352	0.385869%
LINDEN CITY	0866-00	—	0.000000%
MILLVILLE CITY	0868-00	284	0.311326%
NORTHFIELD CITY	0870-00	92	0.100852%
NORTH WILDWOOD CITY	0871-00	123	0.134835%
NORTH WILDWOOD CITY	0871-01	1	0.001096%
ORANGE CITY	0872-00	—	0.000000%
PASSAIC CITY	0873-00	932	1.021675%
PASSAIC CITY PUBLIC LIBRARY	0873-01	15	0.016443%
PLAINFIELD CITY	0875-00	751	0.823260%
PLAINFIELD CITY (POLICE)	0875-01	111	0.121680%
RAHWAY CITY	0876-00	468	0.513030%
SALEM CITY	0877-00	85	0.093179%
SALEM CITY FREE PUBLIC LIBRARY	0877-01	—	0.000000%
UNION CITY	0879-00	—	0.000000%
WILDWOOD CITY	0882-00	192	0.210474%
WOODBURY CITY	0883-00	144	0.157855%
RIDGEWOOD VILLAGE	0885-00	453	0.496587%
RIDGEWOOD PUBLIC LIBRARY	0885-01	17	0.018636%
BOONTON TOWN	0888-00	—	0.000000%
HARRISON TOWN	0891-00	330	0.361752%
KEARNY TOWN	0893-00	606	0.664308%
MONTCLAIR TOWNSHIP	0894-00	290	0.317903%
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	—	0.000000%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	—	0.000000%
NUTLEY TOWN	0896-00	397	0.435199%
SECAUCUS TOWN	0898-00	361	0.395735%
WEST NEW YORK TOWN	0900-00	609	0.667597%
ALLENHURST BOROUGH	0903-00	38	0.041656%
AVON BY THE SEA BORO	0904-00	49	0.053715%
BELMAR BOROUGH	0905-00	151	0.165529%
BERGENFIELD BOROUGH	0906-00	197	0.215955%
BERGENFIELD BOROUGH, POLICE	0906-01	67	0.073447%
BRADLEY BEACH BOROUGH	0908-00	77	0.084409%
BUTLER BOROUGH	0910-00	125	0.137027%
CALDWELL BOROUGH	0911-00	73	0.080024%
CARTERET BOROUGH	0912-00	285	0.312422%
CLIFFSIDE PARK BOROUGH	0914-00	238	0.260900%

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Schedule of Employer and Nonemployer Allocations

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Employer/nonemployer	Employer number	Plan members	Allocation percentage
COLLINGSWOOD BOROUGH	0915-00	156	0.171010%
DEAL BOROUGH	0916-00	62	0.067966%
DUMONT BOROUGH	0917-00	109	0.119488%
ELMWOOD PARK BOROUGH	0918-00	179	0.196223%
EATONTOWN BOROUGH	0919-00	174	0.190742%
ESSEX FELLS BOROUGH	0921-00	41	0.044945%
FAIR LAWN BOROUGH	0922-00	288	0.315711%
FAIRVIEW BOROUGH	0923-00	127	0.139220%
FREEHOLD BOROUGH	0926-00	127	0.139220%
GARWOOD BOROUGH	0927-00	—	0.000000%
GLASSBORO BOROUGH	0928-00	281	0.308037%
HASBROUCK HEIGHTS BOROUGH	0931-00	138	0.151278%
KEANSBURG BOROUGH	0933-00	130	0.142508%
KENILWORTH BOROUGH	0934-00	108	0.118392%
LAVALLETTE BOROUGH	0935-00	70	0.076735%
LEONIA BOROUGH	0936-00	94	0.103044%
LODI BOROUGH	0937-00	137	0.150182%
MANVILLE BOROUGH	0941-00	59	0.064677%
MANVILLE BORO DEP OF PUBLIC WO	0941-02	14	0.015347%
MIDDLESEX BOROUGH	0943-00	142	0.155663%
MONMOUTH BEACH BOROUGH	0944-00	51	0.055907%
MORRIS PLAINS BOROUGH	0945-00	73	0.080024%
MOUNTAIN LAKES BOROUGH	0946-00	21	0.023021%
NEW PROVIDENCE BOROUGH	0949-00	77	0.084409%
NORTH ARLINGTON BOROUGH	0950-00	142	0.155663%
OCEAN GATE BOROUGH	0952-00	21	0.023021%
ORADELL BOROUGH	0953-00	107	0.117295%
PALISADES PARK BOROUGH	0954-00	137	0.150182%
PARK RIDGE BOROUGH	0955-00	—	0.000000%
POINT PLEASANT BOROUGH	0956-00	124	0.135931%
POINT PLEASANT BEACH BOROUGH	0957-00	104	0.114007%
POMPTON LAKES BOROUGH	0958-00	109	0.119488%
RAMSEY BOROUGH	0960-00	125	0.137027%
RIDGEFIELD BOROUGH	0962-00	139	0.152374%
ROSELLE BOROUGH	0965-00	296	0.324481%
ROSELLE PARK BOROUGH	0966-00	114	0.124969%
RUMSON BOROUGH	0967-00	99	0.108526%
SEA GIRT BOROUGH	0969-00	25	0.027405%
SEASIDE HEIGHTS BOROUGH	0970-00	101	0.110718%
SEASIDE PARK BOROUGH	0971-00	37	0.040560%
SOMERVILLE BOROUGH	0972-00	34	0.037271%
SPRING LAKE BOROUGH	0973-00	33	0.036175%
SPRING LAKE HEIGHTS BOROUGH	0974-00	39	0.042753%

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TENAFLY BOROUGH	0975-00	148	0.162240%
TENAFLY BOROUGH LIBRARY	0975-01	10	0.010962%
WILDWOOD CREST BOROUGH	0980-00	144	0.157855%
WOODLYNNE BOROUGH	0981-00	11	0.012058%
WOOD-RIDGE BOROUGH	0982-00	88	0.096467%
HILLSDALE BOROUGH	0983-00	77	0.084409%
PALMYRA BOROUGH	0984-00	65	0.071254%
CLARK TOWNSHIP	0987-00	192	0.210474%
CRANFORD TOWNSHIP	0988-00	296	0.324481%
EWING TOWNSHIP	0990-00	370	0.405601%
HAMILTON TOWNSHIP	0992-00	4	0.004385%
HILLSIDE TOWNSHIP	0994-00	325	0.356271%
INDEPENDENCE TOWNSHIP	0995-00	17	0.018636%
LAWRENCE TOWNSHIP	0997-00	204	0.223628%
LIVINGSTON TOWNSHIP	0998-00	2	0.002192%
LONG BEACH TOWNSHIP	0999-00	215	0.235687%
MILLBURN TOWNSHIP	1001-00	397	0.435199%
NEPTUNE TOWNSHIP	1003-00	358	0.392446%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	—	0.000000%
ROCHELLE PARK TOWNSHIP	1009-00	66	0.072350%
ROCHELLE PARK PUBLIC LIBRARY	1009-01	—	0.000000%
ROCKAWAY TOWNSHIP	1010-00	326	0.357367%
SPRINGFIELD TOWNSHIP	1012-00	203	0.222532%
TEANECK TOWNSHIP	1013-00	—	0.000000%
UNION TOWNSHIP	1014-00	—	0.000000%
WASHINGTON TOWNSHIP	1015-00	105	0.115103%
WEEHAWKEN TOWNSHIP	1016-00	358	0.392446%
GUTTENBERG TOWN HOUSING AUTH	1174-00	13	0.014251%
HACKENSACK CITY HOUSING AUTH	1175-00	27	0.029598%
IRVINGTON TOWN HOUSING AUTH(N	1176-00	8	0.008770%
MORRISTOWN TOWN HOUSING AUTHOR	1177-00	19	0.020828%
PASSAIC CITY HOUSING AUTHORITY	1178-00	44	0.048234%
PHILLIPSBURG TOWN HOUS AUTH	1179-00	25	0.027405%
PLAINFIELD CITY HOUSING AUTH	1180-00	32	0.035079%
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	8	0.008770%
WOODBRIIDGE TOWNSHIP HOUSING AU	1182-00	27	0.029598%
DELANCO TWP SEWERAGE AUTHORITY	1183-00	1	0.001096%
EWING LAWRENCE SEWERAGE AUTHOR	1185-00	75	0.082216%
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	8	0.008770%
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	34	0.037271%
ELIZABETH CITY PARKING AUTHORI	1196-00	27	0.029598%
NEW BRUNSWICK CITY PARKING AUT	1198-00	54	0.059196%
PATERSON CITY PARKING AUTH	1200-00	29	0.031790%

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ASBURY PARK CITY HOUSING AUTH	1201-00	29	0.031790%
HARRISON TOWN HOUSING AUTH	1203-00	16	0.017539%
HOBOKEN CITY HOUSING AUTH	1204-00	76	0.083313%
JERSEY CITY HOUSING AUTHORITY	1205-00	285	0.312422%
LONG BRANCH CITY HOUSING AUTH	1206-00	53	0.058100%
NEWARK CITY HOUSING AUTH	1207-00	523	0.573322%
NEW BRUNSWICK CITY HOUSING AUT	1208-00	34	0.037271%
ORANGE CITY HOUSING AUTHORITY	1209-00	26	0.028502%
TRENTON CITY HOUSING AUTH	1210-00	106	0.116199%
BEVERLY SEWERAGE AUTHORITY	1212-00	5	0.005481%
LINDEN ROSELLE SEWERAGE AUTHOR	1214-00	57	0.062484%
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	88	0.096467%
PASSAIC VALLEY WATER COMM	1218-00	—	0.000000%
MONMOUTH COUNTY REGIONAL HEALT	1221-00	9	0.009866%
NORTH JERSEY DIST WATER SUPPLY	1223-00	168	0.184165%
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	25	0.027405%
ESSEX & UNION JOINT MEETING	1251-00	81	0.088794%
ESSEX & UNION JOINT MEETING	1251-01	95	0.104141%
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	207	0.226917%
LONG BRANCH CITY SEWERAGE AUTH	1261-00	41	0.044945%
NORTHWEST BERGEN COUNTY UTIL A	1263-00	67	0.073447%
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	10	0.010962%
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	3	0.003289%
TOWACO FIRE DISTRICT 2	1266-00	1	0.001096%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	—	0.000000%
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	—	0.000000%
MOORESTOWN TWP FIRE COMM DIST	1307-00	6	0.006577%
PENNS GROVE SEWERAGE AUTHORITY	1309-00	8	0.008770%
EDISON TOWNSHIP HOUSING AUTH	1310-00	9	0.009866%
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	5	0.005481%
FRANKLIN TOWNSHIP SEW AUTH	1326-00	27	0.029598%
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	61	0.066869%
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	6	0.006577%
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	4	0.004385%
SOMERSET RARITAN VALLEY SEW AU	1349-00	71	0.077831%
RED BANK BOROUGH HOUSING AUTH	1350-00	7	0.007674%
EAST ORANGE CITY HOUSING AUTH	1351-00	26	0.028502%
RAHWAY CITY PARKING AUTHORITY	1352-00	—	0.000000%
HIGHLAND PARK BOROUGH HOUSING	1355-00	4	0.004385%
BRIDGETON CITY HOUSING AUTH	1363-00	25	0.027405%
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	57	0.062484%
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	—	0.000000%
HANOVER TOWNSHIP SEW AUTH	1369-00	31	0.033983%

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PRINCETON JOINT PUBLIC LIBRARY	1376-00	52	0.057003%
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	48	0.052618%
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	19	0.020828%
ENGLEWOOD CITY HOUSING AUTH	1382-00	17	0.018636%
BOONTON TOWN HOUSING AUTHORITY	1388-00	6	0.006577%
OCEAN CITY HOUSING AUTHORITY	1391-00	1	0.001096%
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	—	0.000000%
DEPTFORD TWP MUA	1398-00	26	0.028502%
CARTERET BOROUGH HOUSING AUTH	1400-00	15	0.016443%
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	19	0.020828%
PLEASANTVILLE CITY HOUSING AUT	1414-00	—	0.000000%
SALEM CITY HOUSING AUTHORITY	1415-00	4	0.004385%
MERCER COUNTY PARK COMMISSION	1416-00	226	0.247745%
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	4	0.004385%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	—	0.000000%
GLOUCESTER TWP M U A	1439-00	61	0.066869%
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	—	0.000000%
KEANSBURG BORO HOUSING AUTH	1450-00	2	0.002192%
POMPTON LAKES BOROUGH MUA	1451-00	21	0.023021%
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	61	0.066869%
VINELAND CITY HOUSING AUTHORIT	1460-00	51	0.055907%
CAPE MAY CITY HOUSING AUTH	1463-00	5	0.005481%
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	29	0.031790%
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	22	0.024117%
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	12	0.013155%
HADDON TOWNSHIP HOUSING AUTH	1470-00	4	0.004385%
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	30	0.032887%
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	20	0.021924%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	12	0.013155%
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	41	0.044945%
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	54	0.059196%
ESSEX REGIONAL HEALTH COMMISSI	1500-00	14	0.015347%
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	19	0.020828%
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	368	0.403408%
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	9	0.009866%
NEW JERSEY EDUCATIONAL FACILIT	1504-00	18	0.019732%
LINDEN CITY HOUSING AUTHORITY	1505-00	18	0.019732%
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	24	0.026309%
NEW JERSEY ASSOCIATION OF COUN	1516-00	1	0.001096%
TWO RIVER WATER RECLAMATION AU	1525-00	50	0.054811%
GLOUCESTER COUNTY UTILITIES AU	1526-00	91	0.099756%
MERCER COUNTY IMPROVEMENT AUTH	1527-00	31	0.033983%
SOUTH JERSEY PORT CORPORATION	1530-00	143	0.156759%

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HAMILTON TOWNSHIP FIRE COMM DI	1534-00	—	0.000000%
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	—	0.000000%
BUENA BOROUGH MUN UTIL AUTH	1540-00	6	0.006577%
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	53	0.058100%
MIDDLE BROOK REGIONAL HEALTH C	1545-00	7	0.007674%
EDGEWATER BOROUGH HOUSING AUTH	1553-00	4	0.004385%
PENNS GROVE BOROUGH HOUSING AUTH	1554-00	5	0.005481%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	0.000000%
WILDWOOD CITY HOUSING AUTH	1560-00	2	0.002192%
FREEHOLD BOROUGH HOUSING AUTH	1561-00	4	0.004385%
WOODBRIIDGE TOWNSHIP FIRE DIST	1562-00	63	0.069062%
ATLANTIC COUNTY BOARD OF WELFA	1565-00	206	0.225821%
ATLANTIC CO BD OF WELFARE WORK	1565-01	33	0.036175%
ATLANTIC CO BD OF WELFARE YOUT	1565-02	2	0.002192%
BERGEN COUNTY BD OF SOC SERV	1566-00	365	0.400120%
BURLINGTON COUNTY BD OF SOC SE	1567-00	406	0.445065%
GLOUCESTER COUNTY BD OF SOC SE	1571-00	251	0.275151%
MERCER COUNTY BOARD OF SOC SER	1573-00	740	0.811201%
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	634	0.695002%
SALEM COUNTY BOARD OF SOC SERV	1579-00	121	0.132642%
SOMERSET COUNTY BOARD OF SOC S	1580-00	234	0.256515%
UNION COUNTY BOARD OF SOC SERV	1582-00	1	0.001096%
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	37	0.040560%
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	41	0.044945%
HUDSON REGIONAL HEALTH COMM	1591-00	40	0.043849%
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	35	0.038368%
OCEAN COUNTY UTILITIES AUTHORI	1597-00	412	0.451642%
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	1	0.001096%
NEW JERSEY SPORTS & EXPOSITION	1599-00	176	0.192934%
NJ SPORTS & EXPOSITION AUTHORI	1599-01	42	0.046041%
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	50	0.054811%
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	8	0.008770%
NEW JERSEY HEALTH CARE FAC FIN	1616-00	—	0.000000%
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	11	0.012058%
WESTERN MONMOUTH UTILITIES AUT	1621-00	70	0.076735%
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	6	0.006577%
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	28	0.030694%
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	34	0.037271%
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	—	0.000000%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	17	0.018636%
CAMDEN COUNTY MUN UTIL AUTH	1631-00	140	0.153471%
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	13	0.014251%
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	23	0.025213%

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WEST WINDSOR TOWNSHIP PARKING	1635-00	7	0.007674%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	404	0.442872%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	432	0.473566%
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	30	0.032887%
CUMBERLAND COUNTY UTILITIES AU	1648-00	44	0.048234%
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	33	0.036175%
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	229	0.251034%
NEWTON TOWN HOUSING AUTH	1653-00	—	0.000000%
LAKWOOD TWP MUN UTILITY AUTH	1655-00	—	0.000000%
OCEAN COUNTY SOIL CONSERVATION	1658-00	22	0.024117%
CUMBERLAND-SALEM CONSERVATION	1659-00	—	0.000000%
FREEHOLD SOIL CONSERVATION DIS	1660-00	20	0.021924%
WARREN COUNTY SOIL CONSERVATIO	1661-00	—	0.000000%
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	11	0.012058%
BURLINGTON COUNTY SOIL CONS DI	1670-00	8	0.008770%
HUNTERDON COUNTY SOIL CONSERVA	1671-00	7	0.007674%
CHESTER BOROUGH/TWP JT FR PUB	1673-00	4	0.004385%
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	1	0.001096%
TOMS RIVER TWP FIRE COM DST 2	1675-00	4	0.004385%
WASHINGTON TWP BD OF FIRE COMM	1676-00	33	0.036175%
MERCER COUNTY SOIL CONSERVATIO	1680-00	2	0.002192%
GLOUCESTER TWP FIRE COMM DST 4	1682-00	10	0.010962%
GLOUCESTER COUNTY SOIL CONSERV	1686-00	3	0.003289%
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	76	0.083313%
READINGTON LEBANON SEWERAGE AU	1694-00	6	0.006577%
TOMS RIVER TWP FIRE DIST 1	1697-00	36	0.039464%
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	4	0.004385%
CHERRY HILL TWP FIRE DIST 13	1702-00	165	0.180876%
BUENA BOROUGH HOUSING AUTHORIT	1709-00	2	0.002192%
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	9	0.009866%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	10	0.010962%
CAMDEN CITY PARKING AUTH	1718-00	24	0.026309%
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	103	0.112910%
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	—	0.000000%
MADISON BORO HOUSING AUTHORITY	1727-00	—	0.000000%
PINELANDS COMMISSION	1728-00	62	0.067966%
WARREN CO MOSQ EXTERM COMM	1729-00	—	0.000000%
ATLANTIC CITY MUN UTIL AUTH	1730-00	100	0.109622%
NJ TRANSIT CORPORATION	1733-00	—	0.000000%
JACKSON TWP FIRE DISTRICT #4	1735-00	8	0.008770%
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	18	0.019732%
SOUTH ORANGE VILLAGE PARKING A	1739-00	7	0.007674%
VOORHEES FIRE DISTRICT	1740-00	1	0.001096%

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VOORHEES FIRE DISTRICT PFRS	1740-01	6	0.006577%
CAMDEN COUNTY SOIL CON DIST	1741-00	3	0.003289%
WARREN CO (PEQUEST RIVER) MUN	1743-00	9	0.009866%
DEPTFORD TWP FIRE DISTRICT	1744-00	26	0.028502%
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	—	0.000000%
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	186	0.203897%
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	9	0.009866%
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	0.000000%
OCEAN TOWNSHIP FIRE DIST #2	1775-00	9	0.009866%
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	34	0.037271%
SAYREVILLE HOUSING AUTHORITY	1781-00	2	0.002192%
BORDENTOWN SEWERAGE AUTHORITY	1787-00	23	0.025213%
CASINO REINVESTMENT DEV AUTH	1788-00	92	0.100852%
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	8	0.008770%
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	8	0.008770%
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	6	0.006577%
MIDDLESEX COUNTY MUN JOINT INS	1801-00	3	0.003289%
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	42	0.046041%
WARREN CO POLLUTION CONTROL	1809-00	16	0.017539%
OCEAN TOWNSHIP FIRE DIST #1	1814-00	14	0.015347%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	0.000000%
CAMDEN CO HEALTH SERVICES CTR	1817-00	204	0.223628%
HOWELL TOWNSHIP FIRE DIST #3	1818-00	4	0.004385%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	7	0.007674%
CAMDEN CO POLLUTION CONTROL FI	1835-00	28	0.030694%
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	16	0.017539%
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	3	0.003289%
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	8	0.008770%
EAST BRUNSWICK TWP FIRE DIST #1	1851-00	1	0.001096%
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	12	0.013155%
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	12	0.013155%
HOPEWELL TWP FIRE DIST 1	1872-00	14	0.015347%
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	16	0.017539%
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	4	0.004385%
NORTH HUDSON REGIONAL FIRE & R	1906-00	501	0.549205%
BAYONNE CITY MUNICIPAL UTILITI	1919-00	7	0.007674%
COMPENSATION RATING & INSPEC.	8001-00	146	0.160048%
DELAWARE RIVER BASIN COMMISSIO	8006-00	65	0.071254%
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	146	0.160048%
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	8	0.008770%
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	11	0.012058%
WOODBIDGE TWP FIRE DIST (FORD	8023-00	21	0.023021%
OLD BRIDGE TWP FIRE DIST 4	8064-00	1	0.001096%

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2023

New Jersey

<u>Employer/non-employer</u>	<u>Employer number</u>	<u>Plan members</u>	<u>Allocation percentage</u>
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	3	0.003289%
SOUTH JERSEY TRANS AUTHORITY	8073-00	450	0.493298%
SOUTH JERSEY TRANS AUTHORITY	8073-60	—	0.000000%
WALL TOWNSHIP FIRE DIST 3	8078-00	—	0.000000%
WALL TWP FIRE DIST 2	8079-00	—	0.000000%
LINDENWOLD TWP FIRE DIST 1	8082-00	2	0.002192%
SECAUCUS HOUSING AUTHORITY	8099-00	11	0.012058%
PRINCETON	8140-00	222	0.243360%
PRINCETON RETIRED CH48	8140-01	80	0.087697%
UPPER DELAWARE SOIL CONS. DIST	8205-00	5	0.005481%
EMPLOYERS WHO LEFT THE PLAN		—	0.000000%
Total Nonspecial Funding Situations		<u>70,013</u>	<u>76.749515%</u>
Total		<u><u>89,701</u></u>	<u><u>100.000000%</u></u>

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

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2023

Deferred outflows of resources						
Employer/non-employer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
Special Funding Situations:						
Nonemployer (State of New Jersey)		\$ 3,489,093,208	160,898,971	451,968,464	572,876,450	1,185,743,885
Nonspecial Funding Situations:						
BAYONNE CITY HOUSING AUTH	0002-00	14,147,415	652,406	1,832,621	3,877,064	6,362,091
BLAIRSTOWN TOWNSHIP	0004-00	4,441,636	204,825	575,358	1,108,201	1,888,384
BRIDGEWATER TOWNSHIP	0005-00	55,437,908	2,556,510	7,181,289	62,051,985	71,789,784
BURLINGTON CITY HOUSING AUTHOR	0006-00	658,037	30,345	85,240	268,050	383,635
BYRAM TOWNSHIP	0007-00	9,870,251	455,165	1,278,568	7,092,100	8,825,833
CHATHAM TOWNSHIP	0008-00	19,904,974	917,915	2,578,441	5,344,648	8,841,004
ELIZABETH CITY HOUSING AUTHORI	0011-00	13,982,943	644,821	1,811,316	3,690,060	6,146,197
GUTTENBERG TOWN	0012-00	18,589,051	857,231	2,407,980	6,117,192	9,382,403
HOLLAND TOWNSHIP	0017-00	3,783,599	174,480	490,118	2,030,000	2,694,598
JEFFERSON TOWNSHIP	0019-00	—	—	—	5,283,765	5,283,765
MANCHESTER TOWNSHIP	0020-00	45,732,279	2,108,937	5,924,046	21,677,185	29,710,168
MAURICE RIVER TOWNSHIP	0021-00	1,316,074	60,691	170,481	234,745	465,917
MIDDLE TOWNSHIP	0022-00	36,190,971	1,668,941	4,688,089	23,687,341	30,044,371
MONROE TOWNSHIP	0024-00	47,377,296	2,184,796	6,137,137	19,242,702	27,564,835
NEW JERSEY ST LEAGUE OF MUNICI	0028-00	3,783,599	174,480	490,118	1,062,637	1,727,235
PASSAIC VALLEY SEWERAGE COMM	0027-00	—	—	—	9,290,728	9,290,728
PERTH AMBOY CITY HOUS AUTH	0029-00	5,593,087	257,924	724,515	1,026,991	2,009,430
PITTSBORO TOWNSHIP	0030-00	—	—	—	—	—
PRINCETON HOUSING AUTHORITY	0031-00	164,472	7,585	21,305	35,996	64,886
RIVERSIDE TOWNSHIP	0033-00	—	—	—	2,404,970	2,404,970
WEST NEW YORK HOUSING AUTHORIT	0035-00	9,870,251	455,165	1,278,568	1,786,815	3,520,548
WYCKOFF TOWNSHIP	0039-00	18,424,429	849,640	2,386,655	5,423,380	8,684,104
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	1,316,074	60,691	170,481	301,224	532,396
AVALON BOROUGH	0038-00	19,904,974	917,915	2,578,441	5,343,175	8,839,531
CAPE MAY CITY	0040-00	29,117,339	1,342,741	3,771,788	15,860,303	20,974,832
CEDAR GROVE TOWNSHIP	0041-00	22,372,649	1,031,711	2,898,098	8,927,738	12,857,547
HAMMONTOWN TOWN	0045-00	19,576,031	902,746	2,535,830	6,227,352	9,665,928
HAMMONTOWN TOWN	0045-01	622,508	37,930	106,546	583,357	727,833
HIGH BRIDGE BOROUGH	0046-00	3,454,655	159,311	447,507	3,965,654	4,572,472
HUNTERDON COUNTY	0047-00	119,430,145	5,507,502	15,470,685	50,746,695	71,724,882
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	2,138,582	98,620	277,027	1,968,572	1,444,219
UPPER TOWNSHIP	0053-00	14,969,924	690,336	1,939,167	16,657,481	19,286,984
WEST AMWELL TOWNSHIP	0054-00	3,619,127	166,895	468,813	1,845,618	2,481,326
CAPE MAY COUNTY BRIDGE COMM	0056-00	5,922,181	273,100	767,145	718,445	1,758,690
CLINTON TOWN	0057-00	8,389,706	386,890	1,086,782	2,419,626	3,893,298
LYNDHURST TOWNSHIP	0059-00	25,004,646	1,153,085	3,239,040	31,518,344	35,910,469
RAHWAY CITY HOUSING AUTHORITY	0060-00	3,125,562	144,135	404,878	897,230	1,446,243
ANDOVER TOWNSHIP	0061-00	8,883,271	409,651	1,150,717	2,207,309	3,767,677
BETHLEHEM TOWNSHIP	0064-00	1,809,489	83,444	234,387	426,380	744,221
BOUND BROOK BOROUGH	0065-00	15,627,960	720,681	2,024,407	5,248,413	7,993,501
BUENA BOROUGH	0066-00	4,441,636	204,825	575,358	1,002,728	1,782,911
GARFIELD CITY HOUSING AUTH	0070-00	3,619,127	166,895	468,813	804,127	1,439,835
HAWTHORNE BOROUGH	0071-00	11,350,796	523,440	1,470,354	9,967,237	11,961,031
MILFORD BOROUGH	0072-00	1,645,017	75,860	213,091	429,284	718,235
PATERSON CITY HOUSING AUTHORIT	0074-00	12,173,305	561,370	1,576,900	2,814,226	4,952,496
PENNSAUKEN TOWNSHIP	0075-00	493,565	22,761	63,935	32,420	119,116
SEA ISLE CITY	0077-00	29,610,754	1,365,495	3,835,704	7,713,453	12,914,652
CLAYTON BOROUGH	0081-00	10,034,723	462,750	1,299,873	2,412,574	4,175,197
PATERSON CITY	0083-00	378,195,558	17,440,428	48,990,514	300,947,510	367,378,452
SEA BRIGHT BOROUGH	0084-00	4,770,579	219,994	617,969	1,112,622	1,950,585
STONE HARBOR BOROUGH	0085-00	10,034,723	462,750	1,299,873	2,994,324	4,756,947
STONE HARBOR BOROUGH	0085-01	2,303,054	106,205	298,332	2,827,668	3,232,225
NORTH BERGEN TWP HOUSING AUTH	0086-00	9,705,780	447,580	1,257,263	2,582,842	4,287,685
LITTLE FERRY BOROUGH	0087-00	14,476,358	667,575	1,875,232	5,040,408	7,583,215
MIDLAND PARK BOROUGH	0088-00	10,034,723	462,750	1,299,873	3,837,096	5,599,719
MAYWOOD BOROUGH	0089-00	13,489,378	622,061	1,747,381	2,142,683	4,512,125
NETCONG BOROUGH	0090-00	2,961,090	136,550	383,572	904,733	1,424,855
WEST DEPTFORD TOWNSHIP	0092-00	—	—	—	7,389,927	7,389,927
ISLAND HEIGHTS BOROUGH	0093-00	2,467,525	113,790	319,637	1,267,487	1,700,914
LINWOOD CITY	0094-00	11,350,796	523,440	1,470,354	4,667,038	6,660,832
HALEDON BOROUGH	0096-00	4,112,542	189,649	532,729	5,183,857	5,906,235
UPPER DEERFIELD TOWNSHIP	0097-00	3,948,070	182,065	511,423	1,396,031	2,089,519
RARITAN BOROUGH	0098-00	12,173,305	561,370	1,576,900	5,430,491	7,568,761
MAPLE SHADE TOWNSHIP	0099-00	12,337,776	568,955	1,598,205	15,551,761	17,718,921
SOUTH BOUND BROOK BOROUGH	0101-00	—	—	—	3,379,677	3,379,677
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	—	—	—	174,330	174,330
SOUTH TOMS RIVER BOROUGH	0116-00	3,948,070	182,065	511,423	775,886	1,469,374
WOODBURY HEIGHTS BOROUGH	0119-00	—	—	—	134,445	134,445
CLINTON TOWNSHIP	0131-00	4,770,579	219,994	617,969	1,378,340	2,216,303
EGG HARBOR TOWNSHIP	0132-00	—	—	—	—	—
BERLIN BOROUGH	0135-00	12,337,776	568,955	1,598,205	4,104,874	6,272,034
STILLWATER TOWNSHIP	0136-00	3,290,034	151,719	426,183	1,208,873	1,786,775
GLEN ROCK BOROUGH	0139-00	22,208,028	1,024,120	2,876,773	5,156,658	9,057,551
SUSSEX BOROUGH	0140-00	1,316,074	60,691	170,481	242,912	474,084
LAMBERTVILLE CITY	0161-00	7,402,726	341,376	956,931	1,552,558	2,852,865
WOODBINE BOROUGH	0162-00	1,974,110	91,036	255,721	799,078	1,145,835
DELAWARE TOWNSHIP	0164-00	4,770,579	219,994	617,969	1,346,504	2,184,467
CLEMENTON BOROUGH	0166-00	7,402,726	341,376	958,931	3,461,369	4,761,676
STAFFORD TOWNSHIP	0167-00	58,234,527	2,685,476	7,543,556	20,697,659	30,926,691
CHERRY HILL TOWNSHIP	0171-00	56,589,510	2,609,616	7,330,465	62,968,783	72,908,864
MOUNT OLIVE TOWNSHIP	0172-00	41,455,115	1,911,696	5,369,993	16,291,394	23,933,273
HAMPTON TOWNSHIP	0175-00	4,112,542	189,649	532,729	1,975,616	2,698,054
EAST RUTHERFORD BOROUGH	0177-00	17,272,977	796,541	2,237,499	8,166,721	11,200,761
BELVIDERE TOWN	0187-00	2,961,090	136,550	383,572	3,732,453	4,252,575

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2023

Deferred inflows of resources					OPEB expense (benefit)		
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	Proportionate allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
947,523,702	986,254,931	575,719	2,626,117,937	4,560,472,289	(112,506,446)	(520,134,357)	(632,640,803)
3,841,976	3,999,021	2,334	1,698,562	9,541,893	(456,186)	158,321	(297,865)
1,206,203	1,255,508	733	933,371	3,395,815	(143,221)	(30,404)	(173,715)
15,055,124	15,670,522	9,147	—	30,734,793	(1,787,605)	10,326,814	8,539,209
178,701	186,006	109	34,462	399,278	(21,219)	34,499	13,280
2,680,438	2,790,004	1,629	617,387	6,089,458	(318,268)	1,857,304	1,539,036
5,405,541	5,626,499	3,284	1,681,988	12,717,312	(641,839)	293,736	(388,103)
3,797,311	3,952,530	2,307	1,303,954	9,056,102	(450,883)	73,693	(377,190)
5,048,179	5,254,529	3,067	1,130,999	11,436,774	(599,407)	436,773	(162,634)
1,027,502	1,069,502	624	152,506	2,250,134	(122,003)	294,602	172,599
—	—	—	38,804,632	38,804,632	—	(5,052,617)	(5,052,617)
12,419,393	12,927,051	7,546	1,495,961	26,849,951	(1,474,646)	3,597,017	2,122,371
357,403	372,012	217	1,692,432	2,422,064	(42,437)	(315,708)	(358,145)
9,828,265	10,230,029	5,972	827,310	20,891,596	(1,166,984)	6,818,666	5,651,682
12,866,125	13,392,045	7,817	1,304,942	27,570,929	(1,527,689)	2,804,472	1,276,783
1,027,502	1,069,502	624	336,067	2,456,695	(122,003)	—	112,536
—	—	—	155,886,655	155,886,655	—	(21,991,531)	(21,991,531)
1,518,900	1,580,987	923	780,323	3,881,133	(180,350)	(108,513)	(288,863)
—	—	—	769,336	769,336	—	(739,744)	(739,744)
44,665	46,491	27	931,875	1,023,058	(5,303)	(235,790)	(241,093)
—	—	—	6,155,646	6,155,646	—	(478,375)	(478,375)
2,680,438	2,790,004	1,629	839,294	6,311,365	(318,268)	265,454	(52,814)
5,048,179	5,207,996	3,040	1,685,784	11,903,339	(594,059)	249,462	(344,597)
357,403	372,012	217	332,176	1,061,808	(42,437)	(21,717)	(64,154)
5,405,541	5,626,499	3,284	2,737,158	13,772,482	(641,839)	200,712	(441,127)
7,907,318	8,230,539	4,804	1,716,243	17,858,904	(938,894)	2,272,323	1,338,429
6,075,681	6,324,032	3,692	880,267	13,283,672	(721,410)	1,375,808	654,398
5,316,210	5,533,517	3,230	708,081	11,561,038	(631,233)	736,329	105,096
223,366	232,497	136	32,718	498,717	(26,522)	93,063	66,541
938,172	976,520	570	—	1,915,262	(111,396)	641,191	529,795
32,433,325	33,759,078	19,706	3,361,645	69,573,754	(3,851,047)	21,649,619	17,798,572
580,789	604,509	353	377,214	1,562,845	(68,959)	396,918	327,959
4,065,342	4,231,518	2,470	—	8,299,330	(482,708)	2,790,877	2,308,169
982,837	1,023,011	597	102,022	2,108,467	(116,699)	324,258	207,559
1,608,271	1,674,011	977	1,008,417	4,291,676	(190,962)	(277,111)	(468,073)
2,278,370	2,371,501	1,384	331,703	4,982,958	(270,528)	354,502	83,974
6,790,445	7,068,013	4,126	—	13,862,584	(806,279)	4,574,506	3,768,227
848,801	883,496	516	149,999	1,882,812	(100,784)	82,811	(17,973)
2,412,406	2,511,016	1,466	703,610	5,628,498	(286,443)	66,113	(220,330)
491,398	511,484	299	547,454	1,550,635	(58,347)	(75,349)	(133,696)
4,244,043	4,417,524	2,579	568,526	9,232,672	(503,926)	612,676	108,750
1,206,203	1,255,508	733	574,703	3,037,147	(143,221)	(113,614)	(256,835)
982,837	1,023,011	597	352,689	2,359,134	(116,699)	27,036	(89,663)
3,082,505	3,208,507	1,873	979,495	7,272,380	(366,008)	2,134,242	1,768,234
446,733	464,994	271	281,158	1,193,156	(53,044)	(16,958)	(70,002)
3,305,872	3,441,004	2,009	1,999,717	8,348,602	(392,530)	(204,419)	(596,949)
134,036	139,515	81	223,570	497,202	(15,915)	(54,986)	(70,901)
8,041,313	8,370,012	4,886	1,425,116	17,841,327	(954,804)	804,242	(150,562)
2,725,103	2,836,495	1,656	1,148,542	6,711,796	(323,571)	11,677	(311,894)
102,705,555	106,903,776	62,404	8,648,057	218,319,792	(12,194,984)	71,050,756	58,855,772
1,295,533	1,348,490	787	647,848	3,292,658	(153,828)	33,382	(120,446)
2,725,103	2,836,495	1,656	1,530,011	7,093,265	(323,571)	(76,968)	(400,539)
625,434	651,000	380	1,493,149	2,769,963	(74,262)	75,864	1,602
2,635,773	2,743,513	1,601	431,129	5,812,016	(312,965)	161,274	(151,691)
3,931,306	4,092,003	2,389	628,230	8,653,928	(466,793)	1,016,055	549,262
2,725,103	2,836,495	1,656	481,259	6,044,513	(323,571)	523,277	199,706
3,663,274	3,813,015	2,226	457,710	7,936,225	(434,967)	104,536	(330,431)
804,135	837,005	489	475,743	2,117,372	(95,481)	(6,423)	(101,904)
—	—	—	41,346,741	41,346,741	—	(5,270,789)	(5,270,789)
670,099	697,490	407	139,853	1,507,849	(79,566)	197,338	117,772
3,082,505	3,208,507	1,873	1,494,088	7,786,973	(366,008)	208,192	(157,816)
1,116,832	1,162,484	679	—	2,279,995	(132,610)	752,374	619,764
1,072,167	1,115,993	651	520,193	2,709,004	(127,306)	(28,611)	(155,917)
3,305,872	3,441,004	2,009	2,002,248	8,751,133	(392,530)	380,350	(12,180)
3,350,537	3,487,494	2,036	3,962,735	10,802,802	(397,834)	1,044,287	646,453
—	—	—	7,279,790	7,279,790	—	(754,045)	(754,045)
—	—	—	3,015,947	3,015,947	—	(595,659)	(595,659)
1,072,167	1,115,993	651	499,081	2,687,892	(127,306)	(26,628)	(153,934)
—	—	—	4,711,443	4,711,443	—	(754,977)	(754,977)
1,295,533	1,348,490	787	1,105,370	3,750,180	(153,828)	(56,128)	(209,956)
—	—	—	8,110,695	8,110,695	—	(4,007,060)	(4,007,060)
3,350,537	3,487,494	2,036	1,139,858	7,979,925	(397,834)	467,630	69,796
893,466	929,987	543	450,871	2,274,867	(106,088)	54,163	(51,925)
6,030,975	6,277,498	3,664	1,849,920	14,162,057	(716,102)	328,112	(387,990)
357,403	372,012						

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer/non-employer	Employer number	Net OPEB liability	Deferred outflows of resources			Total deferred outflows of resources
			Differences between expected and actual experience	Changes of assumptions	Changes in proportion	
PEAPACK GLADSTONE BOROUGH	0188-00	\$ 6,415,746	295,861	831,080	1,774,024	2,900,965
BEACH HAVEN BOROUGH	0195-00	13,818,322	637,230	1,789,991	3,842,410	6,269,631
VERONA TOWNSHIP	0201-00	—	—	—	—	—
OGDENSBURG BOROUGH	0204-00	2,467,525	113,790	319,637	1,898,718	2,332,145
SWEDESBORO BOROUGH	0205-00	1,974,110	91,036	255,721	519,754	866,511
CAMDEN COUNTY	0207-00	491,703,672	22,674,836	63,694,074	422,312,089	508,680,999
CAMDEN COUNTY LIBRARY	0207-01	17,601,920	811,710	2,280,109	15,010,728	18,102,547
OCEAN CITY	0208-00	—	—	—	48,097,763	48,097,763
ALPINE BOROUGH	0211-00	1,809,489	83,444	234,397	533,388	851,229
OAKLYN BOROUGH	0212-00	7,073,633	326,199	916,301	2,990,060	4,232,560
MATAWAN BOROUGH	0214-00	14,969,924	690,336	1,939,167	3,161,981	5,791,484
BARNEGAT LIGHT BOROUGH	0217-00	2,138,582	98,620	277,027	500,823	876,470
HIGHLANDS BOROUGH	0220-00	10,692,760	493,095	1,385,114	9,020,593	10,898,802
AUDUBON BOROUGH	0222-00	13,160,285	606,884	1,704,751	3,147,823	5,459,458
SCOTCH PLAINS TOWNSHIP	0245-00	—	—	—	16,534,376	16,534,376
BERKELEY TOWNSHIP	0246-00	—	—	—	5,886,634	5,886,634
LOWER TOWNSHIP	0247-00	33,065,409	1,524,806	4,283,211	13,247,037	19,055,054
NORTH BRUNSWICK TOWNSHIP	0248-00	43,758,169	2,017,901	5,668,325	19,791,757	27,477,983
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	—	—	—	850,178	850,178
HADDON TOWNSHIP FIRE COMM DIST	0250-00	1,151,602	53,106	149,176	371,101	573,383
SOMERS POINT CITY	0251-00	15,298,867	705,505	1,981,777	7,193,715	9,880,997
LODI BOROUGH HOUSING AUTHORITY	0253-00	3,454,655	159,311	447,507	989,531	1,596,349
PLEASANTVILLE CITY	0254-00	42,442,095	1,957,210	5,497,844	33,660,133	41,115,187
MENDHAM BOROUGH	0255-00	7,073,633	326,199	916,301	3,505,754	4,748,254
PENNINGTON BOROUGH	0257-00	4,112,542	189,649	532,729	1,170,388	1,892,766
MOUNT ARLINGTON BOROUGH	0259-00	8,060,763	371,721	1,044,171	3,266,711	4,682,603
WANAQUE BOROUGH	0260-00	13,489,378	622,061	1,747,381	5,278,973	7,648,415
FANWOOD BOROUGH	0261-00	—	—	—	1,330,653	1,330,653
TUCKERTON BOROUGH	0262-00	5,922,181	273,100	767,145	1,845,110	2,885,355
DELRAM TOWNSHIP	0276-00	—	—	—	514,370	514,370
SANDYSTON TOWNSHIP	0277-00	986,980	45,514	127,851	231,428	404,793
BRANCHBURG TOWNSHIP	0279-00	19,576,031	902,746	2,535,830	8,791,653	12,230,229
WHITE TOWNSHIP	0281-00	1,316,074	60,691	170,481	536,820	767,992
EAST WINDSOR TOWNSHIP	0282-00	31,749,336	1,464,116	4,112,730	11,431,927	17,008,773
TRENTON CITY PARKING AUTHORITY	0300-00	822,508	37,930	106,546	186,921	331,397
READINGTON TOWNSHIP	0319-00	20,069,596	925,506	2,599,766	5,044,183	8,569,455
MOUNT HOLLY TOWNSHIP	0320-00	8,554,178	394,475	1,108,087	8,262,429	9,764,991
TETERBORO BOROUGH	0321-00	3,619,127	166,895	468,813	835,594	1,471,302
VERNON TOWNSHIP	0333-00	27,636,793	1,274,466	3,580,002	15,497,227	20,351,695
CAMDEN CITY	0336-00	—	—	—	26,603,918	26,603,918
LAKE COOKO BOROUGH	0337-00	1,974,110	91,036	255,721	2,013,436	2,360,193
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	10,692,760	493,095	1,385,114	9,198,065	11,076,274
WEST LONG BRANCH BOROUGH	0343-00	—	—	—	77,275	77,275
UNION CITY HOUSING AUTH	0344-00	7,238,254	333,791	937,625	2,272,678	3,544,094
FRANKFORD TOWNSHIP	0345-00	3,454,655	159,311	447,507	1,069,396	1,676,214
HIGHLANDS BOROUGH HOUSING AUTH	0346-00	658,037	30,345	85,240	756,538	872,123
CAMDEN CITY HOUSING AUTH	0348-00	20,234,068	933,091	2,621,071	4,543,451	8,097,613
ESSEX COUNTY	0349-00	83,418,076	38,294,587	107,570,297	411,228,732	557,933,626
MERCER COUNTY	0350-00	295,449,950	13,624,627	38,271,854	66,581,957	118,478,438
MERCER COUNTY LIBRARY	0350-01	19,576,031	902,746	2,535,830	6,714,111	10,152,687
HUDSON COUNTY	0352-00	644,034,604	29,699,553	83,426,645	150,909,964	264,036,162
BORDENTOWN CITY	0353-00	4,441,636	204,825	575,358	5,598,680	6,378,863
ESTELL MANOR CITY	0355-00	164,472	7,585	21,305	349,588	378,478
NEWARK CITY	0356-00	—	—	—	433,723,704	433,723,704
SOUTH AMBOY CITY	0358-00	24,182,138	1,115,155	3,132,494	6,105,672	10,353,321
TRENTON CITY	0359-00	—	—	—	185,465,993	185,465,993
TRENTON CITY LIBRARY	0359-01	—	—	—	2,196,257	2,196,257
JERSEY CITY (POLICE)	0360-01	164,472	7,585	21,305	37,332	66,222
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	1,151,602	53,106	149,176	260,937	463,219
ALLENDALE BOROUGH	0362-00	12,502,398	576,546	1,619,530	4,633,026	6,829,102
AUDUBON PARK BOROUGH	0365-00	328,943	15,169	42,611	271,421	329,201
BEACHWOOD BOROUGH	0366-00	10,199,345	470,341	1,321,198	11,203,270	12,994,809
BRANCHVILLE BOROUGH	0369-00	1,151,602	53,106	149,176	774,172	976,454
CHESTER BOROUGH	0373-00	3,619,127	166,895	468,813	666,214	1,301,922
CLOSTER BOROUGH	0374-00	—	—	—	9,192,694	9,192,694
DUNELLEN BOROUGH	0375-00	9,870,251	455,165	1,278,568	2,716,442	4,450,175
EMERSON BOROUGH	0378-00	4,441,636	204,825	575,358	484,528	1,264,711
ENGLEWOOD CLIFFS BOROUGH	0379-00	13,653,850	629,645	1,788,686	5,718,321	8,116,652
FAIR HAVEN BOROUGH	0380-00	9,705,780	447,580	1,257,263	2,380,559	4,096,402
GLEN GARDNER BOROUGH	0387-00	986,980	45,514	127,851	673,022	846,387
HAMPTON BOROUGH	0389-00	1,645,017	75,860	213,091	608,831	897,782
HELMETTA BOROUGH	0392-00	1,809,489	83,444	234,397	356,517	674,358
JAMESBURG BOROUGH	0398-00	7,731,669	356,545	1,001,541	3,762,720	5,120,806
LAKEHURST BOROUGH	0400-00	5,593,087	257,924	724,515	2,205,748	3,188,187
LAWNSIDE BOROUGH	0401-00	—	—	—	95,936	95,936
LINDENWOLD BOROUGH	0403-00	17,272,977	796,541	2,237,499	8,207,637	11,241,677
LITTLE SILVER BOROUGH	0404-00	9,212,214	424,820	1,193,327	5,308,325	6,926,472
MILLTOWN BOROUGH	0408-00	9,705,780	447,580	1,257,263	3,175,048	4,879,891
NEPTUNE CITY BOROUGH	0411-00	8,718,799	402,068	1,129,412	4,182,472	5,713,950
NEWFIELD BOROUGH	0412-00	—	—	—	420,916	420,916
TINTON FALLS BOROUGH	0413-00	10,528,288	485,510	1,363,808	2,909,229	4,758,547
NORTH CALDWELL TOWNSHIP	0414-00	5,099,672	235,171	660,599	1,610,767	2,506,537
OLD TAPPAN BOROUGH	0417-00	7,896,141	364,129	1,022,847	1,401,911	2,788,887
PARAMUS BOROUGH	0418-00	61,524,711	2,837,202	7,969,758	12,476,669	23,263,629
PARAMUS BOROUGH POLICE DEPARTM	0419-01	23,195,158	1,069,641	3,004,843	14,860,518	18,934,802
PEMBERTON BOROUGH	0419-00	2,961,090	136,550	383,572	1,801,797	2,321,919
RIVERTON BOROUGH	0424-00	3,948,070	182,065	511,423	1,261,119	1,954,607

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Deferred inflows of resources				OPEB expense (benefit)			
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	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
1,742,307	1,813,526	1,059	873,638	4,430,530	(206,877)	14,732	(192,145)
3,752,605	3,905,997	2,280	1,780,160	9,441,042	(445,574)	272,950	(172,624)
670,099	697,490	407	3,609,936	3,609,936	—	(3,471,094)	(3,471,094)
536,104	558,018	326	23,266	1,396,252	(79,566)	463,721	384,155
133,530,650	138,988,885	81,133	473,936	1,568,384	(63,656)	(43,787)	(107,443)
4,780,106	4,975,499	2,904	8,142,229	280,742,897	(15,855,074)	92,396,206	76,541,132
—	—	—	1,452,477	11,210,986	(567,577)	3,313,255	2,745,678
491,398	511,484	299	90,315,185	90,315,185	—	411,915	411,915
1,920,967	1,999,489	1,167	34,882	1,038,063	(58,347)	73,040	14,693
4,065,342	4,231,518	2,470	276,894	4,200,317	(228,091)	495,784	267,693
580,769	604,509	353	1,137,914	9,437,244	(482,708)	(33,059)	(515,767)
2,903,804	3,022,501	1,764	108,879	1,294,510	(68,959)	46,673	(22,286)
3,573,903	3,719,991	2,171	—	5,928,069	(344,790)	2,007,057	1,662,267
—	—	—	1,207,244	8,503,309	(424,356)	154,370	(269,986)
8,979,485	9,346,532	5,456	29,923,955	29,923,955	—	(2,150,916)	(2,150,916)
11,883,289	12,369,033	7,220	75,368,414	75,368,414	—	(10,732,617)	(10,732,617)
—	—	—	1,207,718	16,539,191	(1,066,200)	1,877,507	811,107
312,737	325,521	190	2,754,402	27,013,944	(1,410,990)	2,983,790	1,572,800
4,154,672	4,324,500	2,524	1,334,154	1,334,154	—	618	618
938,172	976,520	570	59,686	698,134	(37,134)	38,504	1,370
11,525,886	11,997,021	7,003	964,698	9,446,394	(493,315)	998,829	505,514
1,920,967	1,999,489	1,167	374,871	2,290,133	(111,396)	55,318	(56,078)
1,116,832	1,162,484	679	794,427	24,324,337	(1,368,553)	7,973,625	6,605,072
2,189,040	2,278,520	1,330	315,321	4,236,944	(228,091)	491,662	263,571
3,663,274	3,813,015	2,226	375,068	2,653,063	(132,610)	60,174	(72,436)
—	—	—	1,134,407	5,603,297	(259,921)	324,226	64,305
1,608,271	1,674,011	977	291,248	7,769,763	(434,967)	956,812	521,845
268,032	278,980	163	14,169,067	14,169,067	—	(2,161,419)	(2,161,419)
5,316,210	5,533,517	3,230	579,312	3,862,571	(190,962)	223,173	32,211
357,403	372,012	217	8,691,483	8,691,483	—	(1,241,031)	(1,241,031)
8,622,082	8,974,521	5,239	269,928	817,111	(31,825)	(79,327)	(111,152)
223,366	232,497	136	1,217,922	12,070,879	(631,233)	1,178,638	547,405
5,450,246	5,673,032	3,312	285,829	1,015,461	(42,437)	—	(61,675)
2,323,035	2,417,992	1,411	913,710	16,515,552	(1,023,763)	1,599,734	575,971
982,837	1,023,011	597	174,895	630,894	(26,522)	(52,130)	(78,652)
7,505,250	7,812,037	4,560	716,973	11,843,563	(647,148)	355,110	(292,038)
536,104	558,018	326	259,529	5,001,967	(275,831)	1,607,811	1,331,960
2,903,804	3,022,501	1,764	381,884	2,388,329	(116,699)	(1,931)	(118,630)
938,172	976,520	570	1,010,534	16,332,381	(891,153)	5,122,037	4,230,884
178,701	186,006	109	211,338,113	211,338,113	—	(29,566,138)	(29,566,138)
5,494,912	5,719,523	3,339	5,807,721	11,735,790	(344,790)	368,709	305,053
225,214,438	234,732,603	137,022	98,021	98,021	—	(161,200)	(905,990)
80,234,552	83,514,241	48,750	81,175	4,094,065	(233,399)	490,749	257,350
5,316,210	5,533,517	3,230	323,801	2,239,063	(111,396)	111,426	30
174,898,753	182,047,963	106,268	109	364,816	(21,219)	122,106	100,887
1,206,203	1,255,508	733	3,681,182	14,898,956	(652,451)	(647,004)	(1,299,455)
44,665	46,491	27	29,717,338	49,101,377	(26,776,322)	151,003,749	124,226,769
6,567,078	6,835,516	3,990	464,460,936	464,460,936	—	(42,367,060)	(42,367,060)
—	—	—	6,124,373	6,124,373	—	(740,135)	(740,135)
44,665	46,491	27	11,945	103,128	(5,303)	1,210	(4,093)
312,737	325,521	190	82,817	721,265	(37,134)	8,479	(28,655)
3,395,243	3,534,028	2,063	675,371	7,606,705	(403,142)	623,771	220,629
89,330	92,962	54	9,135	191,501	(10,607)	59,743	49,136
2,769,809	2,883,028	1,683	—	5,654,520	(328,880)	1,904,928	1,576,048
312,737	325,521	190	367,308	1,005,756	(37,134)	37,665	531
982,837	1,023,011	597	1,177,422	3,183,867	(116,699)	(349,982)	(466,681)
2,680,438	2,790,004	1,629	18,325,397	18,325,397	—	(1,938,646)	(1,938,646)
1,206,203	1,255,508	733	610,447	6,082,518	(318,268)	101,627	(216,641)
3,707,939	3,859,506	2,253	455,323	2,917,767	(143,221)	(58,130)	(201,351)
2,635,773	2,743,513	1,601	3,084,643	10,654,341	(440,271)	130,028	(310,243)
268,032	278,988	163	1,267,726	6,648,613	(312,965)	13,183	(299,782)
446,733	464,994	271	488,247	1,035,430	(31,825)	(79,010)	(110,835)
491,398	511,484	299	295,096	1,207,094	(53,044)	41,487	(11,557)
2,099,669	2,185,495	1,276	476,578	1,479,759	(58,347)	(161,467)	(219,814)
1,518,900	1,580,987	923	612,603	4,899,043	(249,309)	584,168	334,859
—	—	—	584,655	3,685,465	(180,350)	277,769	97,419
4,690,776	4,882,518	2,850	1,647,984	1,647,984	—	(677,841)	(677,841)
2,501,736	2,603,998	1,520	550,268	10,126,412	(556,970)	1,432,270	875,300
2,635,773	2,743,513	1,601	587,384	5,694,638	(297,050)	1,705,254	1,408,204
2,367,741	2,464,525	1,439	1,805,581	7,186,468	(312,965)	64,512	(248,453)
—	—	—	—	4,833,705	(281,139)	972,322	691,183
2,859,139	2,976,010	1,737	523,206	523,206	—	215	215
1,384,904	1,441,514	841	18,130,676	23,967,562	(339,487)	(2,906,711)	(3,246,198)
2,144,334	2,231,986	1,303	442,995	3,270,254	(164,440)	126,513	(37,927)
16,708,101	17,391,066	10,152	1,139,516	5,517,139	(254,612)	(123,634)	(378,246)
6,299,047	6,556,528	3,827	5,079,638	39,188,957	(1,985,875)	(145,094)	(2,128,969)
804,135	837,005	489	1,433,570	14,292,827	(747,932)	3,025,410	2,307,478
1,072,167	1,115,993	651	805,962	2,447,591	(95,481)	198,268	102,787
—	—	—	1,177,180	3,365,991	(127,306)	(61,057)	(188,363)

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Deferred outflows of resources

Employer/non-employer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
ROSELAND BOROUGH	0428-00	\$ 17,601,920	811,710	2,280,109	7,026,275	10,118,094
SHIP BOTTOM BOROUGH	0430-00	6,086,652	280,685	788,450	3,424,314	4,493,449
SHREWSBURY BOROUGH	0431-00	10,034,723	462,750	1,299,873	2,837,392	4,600,015
SPOTSWOOD BOROUGH	0434-00	17,766,542	819,301	2,301,434	5,164,713	8,285,448
STRATFORD BOROUGH	0437-00	7,567,198	348,960	980,236	1,812,225	3,141,421
WATCHUNG BOROUGH	0443-00	14,476,358	667,575	1,875,232	3,070,090	5,612,897
WEST CAPE MAY BOROUGH	0444-00	2,303,054	106,205	298,332	2,155,807	2,560,344
WEST WILDWOOD BOROUGH	0446-00	1,974,110	91,036	255,721	1,389,533	1,736,290
WOODCLIFF LAKE BOROUGH	0447-00	10,528,288	485,510	1,363,808	2,755,640	4,604,958
ALEXANDRIA TOWNSHIP	0453-00	1,480,545	68,275	191,786	544,121	804,182
BERLIN TOWNSHIP	0458-00	12,831,342	591,715	1,662,140	3,517,696	5,771,551
BOONTON TOWNSHIP	0459-00	3,619,127	166,895	468,813	3,205,924	3,841,632
CHESTER TOWNSHIP	0463-00	13,324,907	614,476	1,726,075	3,066,027	5,406,578
CINNAMINSON TOWNSHIP	0464-00	12,995,813	599,300	1,683,445	6,335,743	8,618,488
COMMERCIAL TOWNSHIP	0465-00	2,796,619	128,966	362,267	740,196	1,231,429
CRANBURY TOWNSHIP	0466-00	10,528,288	485,510	1,363,808	6,122,786	7,972,104
DEERFIELD TOWNSHIP	0467-00	1,151,602	53,106	149,176	1,076,744	1,279,026
DELANCO TOWNSHIP	0468-00	2,303,054	106,205	298,332	232,664	637,201
DENNIS TOWNSHIP	0469-00	5,593,087	257,924	724,515	1,891,961	2,874,400
DEPTFORD TOWNSHIP	0470-00	41,126,172	1,896,527	5,327,382	16,337,306	23,561,215
EAGLESWOOD TOWNSHIP	0473-00	1,974,110	91,036	255,721	333,807	680,564
EASTAMPTON TOWNSHIP	0474-00	328,943	15,169	42,611	448,582	506,362
EAST GREENWICH TOWNSHIP	0475-00	10,528,288	485,510	1,363,808	5,553,117	7,402,435
EAST HANOVER TOWNSHIP	0476-00	27,307,700	1,259,290	3,537,372	23,908,927	28,705,589
EDGEWATER PARK TOWNSHIP	0477-00	5,922,181	273,100	767,145	3,596,198	4,636,443
ELK TOWNSHIP	0478-00	4,441,636	204,825	575,358	1,159,195	1,939,378
GREEN TOWNSHIP	0487-00	3,783,599	174,480	490,118	1,441,253	2,105,511
GREEN BROOK TOWNSHIP	0488-00	10,692,760	493,095	1,385,114	2,202,693	4,080,902
HAINESPORT TOWNSHIP	0492-00	2,631,997	121,374	340,942	973,092	1,435,408
HARRISON TOWNSHIP	0494-00	10,857,231	500,679	1,406,419	8,372,658	10,279,756
KNOWLTON TOWNSHIP	0498-00	328,943	15,169	42,611	63,375	141,155
LACEY TOWNSHIP	0499-00	37,342,423	1,722,040	4,837,245	10,781,629	17,340,914
LEBANON TOWNSHIP	0501-00	164,472	7,585	21,305	3,963,821	3,892,711
LIBERTY TOWNSHIP	0502-00	822,508	37,930	106,546	299,414	443,890
LOGAN TOWNSHIP	0504-00	—	—	—	77,275	77,275
OLD BRIDGE TOWNSHIP	0508-00	71,394,962	3,292,367	9,248,326	89,993,314	102,534,007
MANALAPAN TOWNSHIP	0510-00	39,645,627	1,828,252	5,135,596	11,180,133	18,143,981
MANSFIELD TOWNSHIP	0512-00	6,580,217	303,446	852,385	4,093,850	5,249,681
MANSFIELD TOWNSHIP	0513-00	6,744,689	311,030	873,690	4,335,582	5,520,302
MANTUA TOWNSHIP	0514-00	—	—	—	—	—
MEDFORD TOWNSHIP	0516-00	—	—	—	1,316,757	1,316,757
MILLSTONE TOWNSHIP	0517-00	6,251,124	288,270	809,755	971,834	2,069,859
MINE HILL TOWNSHIP	0518-00	2,796,619	128,966	362,267	657,286	1,148,519
MONTAGUE TOWNSHIP	0520-00	1,645,017	75,860	213,091	584,486	873,437
MONTVILLE TOWNSHIP	0521-00	25,827,155	1,191,015	3,345,586	20,127,417	24,664,018
MOUNT LAUREL TOWNSHIP	0522-00	23,524,101	1,084,810	3,047,254	6,366,919	10,498,983
MULLICA TOWNSHIP	0523-00	7,567,198	348,960	980,236	2,510,651	3,839,847
NEW HANOVER TOWNSHIP	0524-00	2,303,054	106,205	298,332	702,588	1,177,125
OXFORD TOWNSHIP	0528-00	1,151,602	53,106	149,176	666,338	868,620
PILES GROVE TOWNSHIP	0530-00	1,809,489	83,444	234,397	536,500	854,341
PLAINSBORO TOWNSHIP	0532-00	27,143,228	1,251,706	3,516,066	11,030,307	15,998,079
HAZLET TOWNSHIP	0537-00	22,372,649	1,031,711	2,898,098	15,505,605	19,435,414
RIVER VALE TOWNSHIP	0538-00	17,601,920	811,710	2,280,109	4,988,849	8,080,668
ROXBURY TOWNSHIP	0539-00	38,987,590	1,797,906	5,050,356	10,937,432	17,785,694
SHAMONG TOWNSHIP	0541-00	1,316,074	60,691	170,461	370,831	602,003
SOUTHAMPTON TOWNSHIP	0543-00	5,428,616	250,340	703,209	1,557,015	2,510,564
SPRINGFIELD TOWNSHIP	0546-00	—	—	—	280,433	280,433
TABERNACLE TOWNSHIP	0548-00	2,467,525	113,790	319,637	695,977	1,129,404
BARNEGAT TOWNSHIP	0549-00	—	—	—	18,599,308	18,599,308
UPPER PITTSBORO TOWNSHIP	0551-00	822,508	37,930	106,546	169,607	314,083
VOORHEES TOWNSHIP	0552-00	47,212,824	2,177,212	6,115,832	12,926,385	21,219,429
WASHINGTON TOWNSHIP	0557-00	55,767,002	2,571,686	7,223,919	14,469,891	24,265,496
WATERFORD TOWNSHIP	0559-00	12,666,870	584,131	1,640,835	5,313,678	7,538,644
WEYMOUTH TOWNSHIP	0562-00	1,151,602	53,106	149,176	234,809	437,091
WILLINGBORO TOWNSHIP	0563-00	35,368,463	1,631,011	4,581,543	18,206,705	24,419,259
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	—	—	—	929,229	929,229
WOODLAND TOWNSHIP	0565-00	493,565	22,761	63,935	476,701	563,397
ATLANTIC COUNTY	0835-00	205,795,030	9,490,205	26,858,178	79,066,638	115,215,021
ATLANTIC COUNTY LIBRARY	0835-01	14,476,358	667,575	1,875,232	3,793,526	6,336,333
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	9,541,308	439,996	1,235,857	3,721,019	5,996,972
BERGEN COUNTY	0836-00	—	—	—	77,275	77,275
GLOUCESTER COUNTY	0840-00	258,600,942	11,925,341	33,498,524	75,499,382	120,923,247
MORRIS COUNTY	0843-00	493,565	22,761	63,935	111,901	198,597
OCEAN COUNTY	0844-00	433,469,145	19,989,360	56,150,518	136,823,114	212,962,992
OCEAN COUNTY LIBRARY	0844-01	64,650,273	2,981,337	8,374,636	20,370,025	31,725,998
OCEAN COUNTY PIC	0844-07	—	—	—	8,012	8,012
UNION COUNTY	0848-00	493,565	22,761	63,935	39,549	126,245
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	—	—	—	—	—
ASBURY PARK CITY	0851-00	64,485,651	2,973,746	8,353,311	31,792,399	43,119,456
ATLANTIC CITY	0852-00	—	—	—	70,262,421	70,262,421
ATLANTIC CITY ERI	0852-01	1,480,545	68,275	191,786	95,723	355,784
ATLANTIC CITY PFRS	0852-02	—	—	—	1,352,106	1,352,106
BEVERLY CITY	0854-00	3,290,034	151,719	426,183	2,020,035	2,597,937
BRIDGETON CITY	0855-00	23,524,101	1,084,810	3,047,254	8,331,071	12,463,135
BURLINGTON CITY	0857-00	26,978,757	1,244,121	3,494,761	14,748,704	19,487,586
EGG HARBOR CITY	0859-00	5,099,672	235,171	660,599	2,597,325	3,493,095
ELIZABETH CITY	0860-00	347,597,824	16,029,418	45,026,960	142,819,439	203,875,817

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2023

Deferred inflows of resources					OPEB expense (benefit)		
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	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
4,780,106	4,975,499	2,904	392,096	10,150,605	(567,577)	1,139,739	572,162
1,652,936	1,720,502	1,004	852,487	4,226,929	(196,265)	315,402	119,137
2,725,103	2,836,495	1,656	702,861	6,266,115	(323,571)	72,367	(251,204)
4,824,812	5,022,033	2,932	1,724,955	11,574,732	(572,885)	301,818	(271,067)
2,055,004	2,139,004	1,249	997,849	5,193,106	(244,006)	(32,848)	(276,854)
3,931,306	4,092,003	2,389	1,061,894	9,087,592	(466,793)	17,671	(449,122)
625,434	651,000	380	1,348,758	2,625,572	(74,262)	(9,702)	(83,964)
536,104	558,018	326	426,893	1,521,341	(63,656)	190,094	126,438
2,859,139	2,976,010	1,737	635,168	6,472,054	(339,487)	252,370	(87,117)
402,068	418,503	244	443,339	1,264,154	(47,740)	(19,493)	(67,233)
3,484,573	3,627,009	2,117	293,552	7,407,251	(413,749)	385,567	(28,182)
982,837	1,023,011	597	—	2,006,445	(116,699)	680,224	563,525
3,618,609	3,766,524	2,199	975,297	8,362,629	(429,664)	214,435	(215,229)
3,529,238	3,673,500	2,144	854,409	8,059,291	(419,052)	865,467	446,415
759,470	790,515	461	175,913	1,726,359	(90,177)	50,218	(39,959)
2,859,139	2,976,010	1,737	2,159,164	7,996,050	(339,487)	726,954	387,467
312,737	325,521	190	616,092	1,256,540	(37,134)	36,851	(263)
625,434	651,000	380	556,313	1,833,127	(74,262)	(188,882)	(283,144)
1,518,900	1,580,987	923	676,883	3,777,693	(180,350)	44,006	(136,344)
11,168,524	11,625,052	6,786	1,529,826	24,330,188	(1,326,121)	2,434,946	1,108,825
536,104	558,018	326	162,558	1,257,006	(63,656)	(13,396)	(77,052)
89,330	92,982	54	2,448,095	2,630,461	(10,607)	(352,383)	(362,990)
2,859,139	2,976,010	1,737	528,169	6,365,055	(339,487)	933,736	594,249
7,415,879	7,719,012	4,506	—	15,139,397	(880,542)	5,127,418	4,246,876
1,608,271	1,674,011	977	200,462	3,483,721	(190,962)	636,227	445,265
1,206,203	1,255,508	733	442,346	2,904,790	(143,221)	(54,089)	(197,310)
1,027,502	1,069,502	624	199,644	2,297,272	(122,003)	201,002	78,999
2,903,804	3,022,501	1,764	680,266	6,608,335	(344,790)	78,253	(266,537)
714,764	743,981	434	209,724	1,668,903	(84,869)	49,668	(35,201)
2,948,469	3,068,992	1,791	1,325,941	7,345,193	(350,093)	2,019,678	1,669,585
89,330	92,982	54	1,058,938	1,241,304	(10,607)	(354,263)	(364,870)
10,140,982	10,555,507	6,162	2,107,490	22,810,141	(1,204,113)	855,984	(348,129)
44,665	46,491	27	5,001,214	5,092,397	(5,303)	(29,988)	(35,291)
223,366	232,497	136	365,062	841,061	(26,522)	(51,813)	(78,335)
—	—	—	98,021	98,021	—	7	7
19,388,539	20,181,070	11,780	—	39,581,389	(2,302,143)	13,061,439	10,759,296
10,766,457	11,206,549	6,542	1,285,003	23,264,551	(1,278,380)	1,202,909	(75,471)
1,786,972	1,860,017	1,086	207,993	3,856,068	(212,180)	671,684	459,504
1,831,637	1,906,508	1,113	5,790	3,745,048	(217,484)	1,258,089	1,040,605
—	—	—	3,136,501	3,136,501	—	(3,015,864)	(3,015,864)
1,697,601	1,766,993	1,031	28,056,056	28,056,056	—	(4,067,426)	(4,067,426)
759,470	790,515	461	376,217	841,061	(201,569)	76,741	(124,828)
446,733	464,994	271	668,164	2,218,610	(90,177)	(39,375)	(129,552)
7,013,811	7,300,510	4,262	607,758	1,519,756	(53,044)	(75,506)	(128,550)
6,388,377	6,649,510	3,882	—	14,318,583	(832,801)	4,847,589	4,014,788
2,055,004	2,139,004	1,249	459,880	13,501,649	(758,539)	644,456	(114,083)
625,434	651,000	380	545,505	4,740,762	(244,006)	203,733	(40,273)
536,104	558,018	326	844,574	1,921,389	(74,262)	(98,167)	(172,429)
312,737	325,521	190	617,169	1,255,617	(37,134)	(21,350)	(56,484)
491,398	511,484	299	290,731	1,293,912	(58,347)	(16,186)	(74,533)
7,371,214	7,672,522	4,479	1,147,308	16,195,523	(875,238)	1,555,095	679,857
6,075,681	6,324,032	3,692	1,755,428	14,158,833	(721,410)	4,154,732	3,433,322
4,780,106	4,975,499	2,904	437,834	10,196,343	(567,577)	663,059	95,482
10,587,755	11,020,543	6,433	3,017,933	24,632,664	(1,257,162)	664,083	(593,079)
357,403	372,012	217	397,157	1,126,789	(42,437)	(20,189)	(62,626)
1,474,235	1,534,496	886	419,506	3,420,133	(175,047)	127,885	(47,162)
—	—	—	4,154,790	4,154,790	—	(634,504)	(634,504)
670,099	697,490	407	536,893	1,904,889	(79,566)	(40,142)	(119,708)
—	—	—	21,540,672	21,540,672	—	69,389	69,389
223,366	232,497	136	697,112	1,153,111	(26,522)	(142,164)	(168,686)
12,821,460	13,345,554	7,790	581,833	26,756,637	(1,522,386)	2,245,269	722,883
15,144,495	15,763,546	9,202	839,370	31,756,613	(1,798,217)	1,962,043	163,826
3,439,908	3,580,519	2,090	509,739	7,532,256	(408,446)	772,536	364,090
312,737	325,521	190	192,757	831,205	(37,134)	7,174	(29,960)
9,604,919	9,997,532	5,836	1,647,994	21,256,281	(1,140,462)	2,794,424	1,653,962
—	—	—	1,438,782	1,438,782	—	671	671
134,036	139,515	81	676,768	950,400	(15,915)	(113,408)	(129,323)
55,887,205	58,171,866	33,957	11,464,808	125,557,636	(6,635,898)	9,378,338	2,742,440
3,931,306	4,092,003	2,389	1,260,890	9,286,598	(466,793)	226,827	(239,966)
2,591,107	2,697,022	1,574	2,442,658	7,732,361	(307,661)	162,241	(145,420)
—	—	—	98,021	98,021	—	7	7
70,227,565	73,098,207	42,670	11,479,361	154,847,803	(8,338,634)	7,974,321	(364,313)
134,036	139,515	81	35,527	309,159	(15,915)	3,634	(12,281)
117,716,055	122,527,849	71,524	18,777,383	259,092,811	(13,977,291)	17,928,807	3,951,516
17,556,902	18,274,562	10,668	7,001,215	42,843,347	(2,084,660)	1,564,530	(520,130)
—	—	—	189,942	189,942	—	(28,879)	(28,879)
134,036	139,515	81	327,046	600,678	(15,915)	(54,150)	(70,065)
—	—	—	46,299,451	46,299,451	—	(23,425,617)	(23,425,617)
17,512,196	18,228,029	10,640	1,707,605	37,458,470	(2,079,351)	5,272,814	3,193,463
—	—	—	261,841,696	261,841,696	—	(27,151,812)	(27,151,812)
402,068	418,503	244	503,721	1,324,536	(47,740)	(163,757)	(211,497)
—	—	—	30,913,203	30,913,203	—	(4,883,099)	(4,883,099)
893,466	929,987	543	89,864	1,913,860	(106,088)	319,983	213,895
6,388,377	6,649,510	3,882	2,283,188	15,324,957	(758,539)	494,791	(263,748)
7,326,549	7,626,031	4,452	9,414,890	24,371,922	(869,935)	(97,894)	(967,829)
1,384,904	1,441,514	841	555,126	3,382,385	(164,440)	302,939	138,499
94,996,211	98,254,776	57,355	11,270,148	203,978,490	(11,208,355)	24,232,965	13,024,610

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer/non-employer	Employer number	Net OPEB liability	Deferred outflows of resources			
			Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
ELIZABETH CITY FREE PUBLIC LIB	0860-01	\$ 6,909,161	318,615	894,996	3,783,878	4,997,489
ENGLEWOOD CITY	0861-00	57,905,584	2,670,307	7,500,946	28,101,343	38,272,596
LINDEN CITY	0866-00	—	—	—	9,357,182	9,357,182
MILLVILLE CITY	0868-00	46,719,259	2,154,451	6,051,697	21,875,769	30,082,117
NORTHFIELD CITY	0870-00	15,134,395	697,920	1,960,472	4,999,846	7,658,238
NORTH WILDWOOD CITY	0871-00	20,234,068	933,091	2,621,071	10,244,664	13,798,826
NORTH WILDWOOD CITY	0871-01	164,472	7,585	21,305	37,332	66,222
ORANGE CITY	0872-00	—	—	—	—	—
PASSAIC CITY	0873-00	153,318,062	7,070,238	19,860,441	59,981,733	86,912,412
PASSAIC CITY PUBLIC LIBRARY	0873-01	2,467,525	113,790	319,637	227,398	660,825
PLAINFIELD CITY	0875-00	123,542,937	5,697,158	16,003,693	122,865,609	144,566,200
PLAINFIELD CITY (POLICE)	0875-01	18,259,957	842,055	2,365,350	20,728,224	23,935,629
RAHWAY CITY	0876-00	76,988,049	3,550,292	9,972,841	52,832,156	66,355,289
SALEM CITY	0877-00	13,982,943	644,821	1,811,316	5,082,691	7,538,828
SALEM CITY FREE PUBLIC LIBRARY	0877-01	—	—	—	8,012	8,012
UNION CITY	0879-00	—	—	—	776	776
WILDWOOD CITY	0882-00	31,584,864	1,456,531	4,091,425	13,395,942	18,943,898
WOODBURY CITY	0883-00	23,688,573	1,092,395	3,088,559	9,763,838	13,924,792
RIDGEWOOD VILLAGE	0885-00	74,520,524	3,436,502	9,653,204	18,252,850	31,342,556
RIDGEWOOD PUBLIC LIBRARY	0885-01	2,796,619	128,966	362,267	1,337,670	1,828,903
BOONTON TOWN	0888-00	—	—	—	843,151	843,151
HARRISON TOWN	0891-00	54,286,457	2,503,411	7,032,133	12,834,365	22,369,909
KEARNY TOWN	0893-00	99,689,642	4,597,172	12,913,549	44,714,019	62,224,740
MONTCLAIR TOWNSHIP	0894-00	47,706,239	2,199,966	6,179,748	22,454,490	30,844,204
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	—	—	—	2,089,611	2,089,611
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	—	—	—	105,257	105,257
NUTLEY TOWN	0896-00	65,308,310	3,011,682	8,459,876	24,813,491	36,285,049
SECAUCUS TOWN	0898-00	59,386,129	2,738,582	7,692,732	25,258,145	35,689,459
WEST NEW YORK TOWN	0900-00	100,183,207	4,619,933	12,977,484	112,206,051	129,803,468
ALLENHURST BOROUGH	0903-00	6,251,124	288,270	809,755	861,355	1,959,380
AVON BY THE SEA BORO	0904-00	8,060,763	371,721	1,044,171	2,331,821	3,747,713
BELMAR BOROUGH	0905-00	24,840,175	1,145,501	3,217,735	10,589,886	14,953,122
BERGENFIELD BOROUGH	0906-00	32,407,372	1,494,461	4,197,971	7,725,083	13,417,515
BERGENFIELD BOROUGH, POLICE	0906-01	11,021,853	508,271	1,427,744	3,523,167	5,459,182
BRADLEY BEACH BOROUGH	0908-00	12,666,870	584,131	1,640,835	6,522,292	8,747,258
BUTLER BOROUGH	0910-00	20,563,011	948,260	2,663,681	4,281,712	7,893,653
CALDWELL BOROUGH	0911-00	12,008,833	553,785	1,555,594	5,196,525	7,305,904
CARTERET BOROUGH	0912-00	46,883,731	2,162,036	6,073,202	9,451,081	17,686,319
CLIFFSIDE PARK BOROUGH	0914-00	39,152,061	1,805,491	5,071,661	9,859,289	16,736,441
COLLINGSWOOD BOROUGH	0915-00	25,662,663	1,183,431	3,324,280	7,049,182	11,556,893
DEAL BOROUGH	0916-00	10,199,345	470,341	1,321,198	2,237,111	4,028,650
DUMONT BOROUGH	0917-00	17,931,014	826,886	2,322,739	8,535,428	11,685,053
ELMWOOD PARK BOROUGH	0918-00	29,446,282	1,357,911	3,814,398	7,886,694	13,059,003
EATONTOWN BOROUGH	0919-00	28,623,774	1,319,981	3,707,853	10,925,749	15,953,583
ESSEX FIELDS BOROUGH	0921-00	6,744,689	311,030	873,690	2,122,398	3,307,118
FAIR LAWN BOROUGH	0922-00	47,377,296	2,184,796	6,137,137	17,209,507	25,531,440
FAIRVIEW BOROUGH	0923-00	20,892,104	963,436	2,706,311	5,142,010	8,811,757
FREEHOLD BOROUGH	0926-00	20,892,104	963,436	2,706,311	8,157,438	11,027,185
GARWOOD BOROUGH	0927-00	—	—	—	2,875,173	2,875,173
GLASSBORO BOROUGH	0928-00	46,225,694	2,131,691	5,987,962	12,032,765	20,152,418
HASBROUCK HEIGHTS BOROUGH	0931-00	22,701,593	1,046,880	2,940,708	9,400,705	13,388,293
KEANSBURG BOROUGH	0933-00	21,385,519	986,190	2,770,227	5,629,718	9,386,135
KENILWORTH BOROUGH	0934-00	17,766,542	819,301	2,301,434	6,154,693	9,275,428
LAVALLETTE BOROUGH	0935-00	11,515,268	531,025	1,491,659	2,857,534	4,880,218
LEONIA BOROUGH	0936-00	15,463,339	713,089	2,003,083	5,960,035	8,676,207
LODI BOROUGH	0937-00	22,537,121	1,039,296	2,919,403	10,994,752	14,953,451
MANVILLE BOROUGH	0941-00	9,705,780	447,580	1,257,263	5,816,455	7,521,298
MANVILLE BORO DEP OF PUBLIC WO	0941-02	2,303,054	106,205	298,332	709,648	1,114,185
MIDDLESEX BOROUGH	0943-00	23,359,630	1,077,226	3,025,948	7,071,440	11,174,614
MONMOUTH BEACH BOROUGH	0944-00	8,389,706	386,890	1,086,762	2,524,304	3,997,976
MORRIS PLAINS BOROUGH	0945-00	12,008,833	553,785	1,555,594	2,488,197	4,597,576
MOUNTAIN LAKES BOROUGH	0946-00	3,454,655	159,311	447,507	3,289,396	3,896,214
NEW PROVIDENCE BOROUGH	0949-00	12,666,870	584,131	1,640,835	11,290,907	13,515,873
NORTH ARLINGTON BOROUGH	0950-00	23,359,630	1,077,226	3,025,948	5,889,246	9,992,420
OCEAN GATE BOROUGH	0952-00	3,454,655	159,311	447,507	2,167,851	2,774,669
ORADELL BOROUGH	0953-00	17,601,920	811,710	2,280,109	4,470,542	7,562,361
PALISADES PARK BOROUGH	0954-00	22,537,121	1,039,296	2,919,403	5,670,083	9,628,782
PARK RIDGE BOROUGH	0955-00	—	—	—	—	—
POINT PLEASANT BOROUGH	0956-00	20,398,539	940,675	2,642,376	7,793,329	11,376,380
POINT PLEASANT BEACH BOROUGH	0957-00	17,108,505	788,956	2,216,193	6,955,904	9,961,053
POMPTON LAKES BOROUGH	0958-00	17,931,014	826,886	2,322,739	3,759,330	6,908,955
RAMSEY BOROUGH	0960-00	20,563,011	948,260	2,663,681	7,467,321	11,079,262
RIDGEFIELD BOROUGH	0962-00	22,866,064	1,054,465	2,962,013	5,287,894	9,304,372
ROSELLE BOROUGH	0965-00	48,693,369	2,245,487	6,307,618	47,264,430	55,817,535
ROSELLE PARK BOROUGH	0966-00	18,753,522	864,816	2,429,285	7,093,064	10,387,165
RUMSON BOROUGH	0967-00	16,285,997	751,026	2,109,648	4,394,148	7,254,822
SEA GIRT BOROUGH	0969-00	4,112,542	189,649	532,729	1,026,446	1,748,824
SEASIDE HEIGHTS BOROUGH	0970-00	16,614,940	766,195	2,152,268	6,233,871	9,152,324
SEASIDE PARK BOROUGH	0971-00	6,086,652	280,685	788,450	2,259,384	3,328,519
SOMERVILLE BOROUGH	0972-00	5,593,087	257,924	724,515	1,644,363	2,626,802
SPRING LAKE BOROUGH	0973-00	5,428,616	250,340	703,209	1,375,806	2,329,355
SPRING LAKE HEIGHTS BOROUGH	0974-00	6,415,746	295,861	831,080	3,175,271	4,302,212
TENAFLY BOROUGH	0975-00	24,346,810	1,122,740	3,153,799	9,053,135	13,329,874
TENAFLY BOROUGH LIBRARY	0975-01	1,645,017	75,860	213,091	1,331,591	1,645,542
WILDWOOD CREST BOROUGH	0980-00	23,688,573	1,092,395	3,088,559	9,050,966	13,211,920
WOODYLYNE BOROUGH	0981-00	1,809,489	83,444	234,397	501,082	818,923
WOOD-RIDGE BOROUGH	0982-00	14,476,358	667,575	1,875,232	6,572,164	9,114,971

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Deferred inflows of resources					OPEB expense (benefit)		
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	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
1,876,302	1,952,999	1,140	802,591	4,633,032	(222,787)	400,358	177,571
15,725,264	16,368,055	9,555	618,756	32,721,630	(1,867,176)	4,889,864	3,022,688
—	—	—	179,394,990	179,394,990	—	(25,810,460)	(25,810,460)
12,687,424	13,206,039	7,709	2,100,021	28,001,193	(1,506,471)	3,517,607	2,011,136
4,110,007	4,278,009	2,487	1,680,426	10,070,939	(488,011)	416,501	(71,510)
5,494,912	5,719,523	3,339	1,208,109	12,425,883	(652,451)	1,677,451	1,025,000
44,665	46,491	27	11,945	103,128	(5,303)	1,210	(4,093)
—	—	—	10,090,088	10,090,088	—	(9,702,007)	(9,702,007)
41,636,176	43,338,107	25,298	6,677,117	91,676,698	(4,943,769)	9,656,560	4,712,791
670,099	697,490	407	490,270	1,858,266	(79,566)	(127,060)	(206,626)
33,550,197	34,921,805	20,385	2,000,000	68,492,187	(3,983,661)	23,120,907	19,136,946
4,958,808	5,161,505	3,013	2,982,043	13,105,369	(588,796)	3,418,678	2,829,882
20,907,438	21,762,057	12,703	9,938,760	52,620,958	(2,482,494)	5,900,011	3,417,517
3,797,311	3,952,530	2,307	1,134,924	8,887,072	(450,883)	720,707	269,824
—	—	—	139,869	139,869	—	(29,654)	(29,654)
—	—	—	86,306	86,306	—	(29,715)	(29,715)
8,577,417	8,928,030	5,212	2,796,059	20,306,719	(1,018,460)	1,757,045	736,585
6,433,042	6,696,001	3,909	1,603,177	14,778,129	(783,842)	1,115,275	351,433
20,237,339	21,064,566	12,296	3,191,979	44,506,180	(2,402,928)	1,428,239	(974,689)
759,470	790,515	461	797,606	2,348,052	(90,177)	(8,856)	(99,033)
—	—	—	18,906,519	18,906,519	—	(2,889,921)	(2,889,921)
14,742,428	15,345,043	8,957	2,269,754	32,366,182	(1,750,477)	671,187	(1,079,290)
27,072,449	28,179,070	16,449	26,888,679	82,156,647	(3,214,511)	620,707	(2,593,804)
12,955,456	13,485,026	7,872	1,626,109	28,074,463	(1,538,296)	8,647,617	7,109,321
—	—	—	3,139,100	3,139,100	—	1,442	1,442
—	—	—	130,837	130,837	—	54	54
17,735,603	18,460,568	10,776	4,199,305	40,406,252	(2,105,878)	3,245,262	1,139,384
16,127,332	16,786,557	9,799	2,573,913	35,497,601	(1,914,916)	3,623,939	1,709,023
27,206,485	28,318,585	16,531	—	55,541,601	(3,230,426)	18,660,179	15,429,753
1,697,601	1,766,993	1,031	136,281	3,601,906	(201,569)	49,406	(152,163)
2,189,040	2,278,520	1,330	461,647	4,930,537	(259,921)	234,329	(25,592)
6,745,780	7,021,522	4,099	735,947	14,507,348	(800,976)	1,507,105	706,129
8,800,783	9,160,527	5,347	3,018,695	20,985,352	(1,044,982)	237,685	(807,297)
2,993,175	3,115,525	1,819	1,256,182	7,366,701	(355,402)	399,818	44,416
3,439,908	3,580,519	2,090	1,400,174	8,422,691	(408,446)	975,689	567,243
5,584,242	5,812,505	3,393	2,382,228	13,782,368	(663,058)	57,291	(605,767)
3,261,207	3,394,513	1,981	4,126,436	10,784,137	(387,227)	(300,335)	(687,562)
12,732,089	13,252,530	7,736	2,695,038	28,687,393	(1,511,774)	372,786	(1,138,988)
10,632,421	11,067,034	6,460	3,641,296	25,347,211	(1,262,465)	344,332	(918,133)
6,965,146	7,254,019	4,234	2,225,296	16,452,695	(827,498)	300,862	(526,636)
2,769,809	2,883,028	1,683	955,448	6,610,968	(328,880)	103,454	(225,426)
4,869,477	5,068,524	2,959	240,007	10,180,967	(578,189)	1,577,543	999,354
7,996,648	8,323,521	4,859	1,208,662	17,533,690	(949,501)	601,314	(348,187)
7,773,282	8,091,024	4,723	1,134,391	17,003,420	(922,979)	1,254,519	331,540
1,831,637	1,906,508	1,113	623,246	4,362,504	(217,484)	77,856	(139,628)
12,866,125	13,392,045	7,817	4,382,955	30,848,942	(1,527,689)	1,596,800	69,111
5,673,613	5,905,529	3,447	1,890,459	13,473,048	(675,670)	306,586	(367,084)
5,673,613	5,905,529	3,447	1,395,533	12,982,125	(673,670)	988,580	314,910
—	—	—	11,439,924	11,439,924	—	(1,278,351)	(1,278,351)
12,553,388	13,066,524	7,627	1,472,855	27,100,394	(1,490,556)	1,678,491	187,935
6,165,011	6,417,013	3,746	1,518,180	14,103,950	(732,017)	963,943	231,926
5,807,608	6,045,002	3,529	1,250,924	13,107,063	(689,580)	438,086	(251,494)
4,824,812	5,022,033	2,932	1,815,804	11,665,581	(572,885)	692,671	119,786
3,127,171	3,254,998	1,900	721,367	7,105,456	(371,312)	256,064	(115,248)
4,199,337	4,370,991	2,552	1,637,627	10,210,507	(498,618)	324,306	(174,312)
6,120,346	6,370,523	3,719	680,688	13,175,276	(726,714)	1,767,751	1,041,037
2,635,773	2,743,513	1,601	176,959	5,567,846	(312,965)	985,269	672,304
625,434	651,000	380	967,083	2,243,897	(74,262)	(100,222)	(174,484)
6,343,712	6,603,019	3,854	1,158,742	14,109,327	(753,235)	833,712	80,477
2,276,370	2,371,501	1,384	154,530	4,805,785	(270,528)	299,110	28,582
3,261,207	3,394,513	1,981	591,863	7,249,564	(387,227)	30,247	(356,980)
938,172	976,520	570	2,293,922	4,209,184	(111,396)	(10,010)	(121,406)
3,439,908	3,580,519	2,090	612,317	7,634,834	(408,446)	2,380,525	1,972,079
6,343,712	6,603,019	3,854	891,236	13,841,821	(753,235)	469,770	(283,465)
938,172	976,520	570	400,926	2,316,188	(111,396)	293,860	182,464
4,780,106	4,975,499	2,904	1,239,988	10,998,497	(567,577)	302,006	(265,571)
6,120,346	6,370,523	3,719	1,559,738	14,054,326	(726,714)	450,935	(275,779)
—	—	—	2,781,439	2,781,439	—	(2,674,463)	(2,674,463)
5,539,577	5,766,014	3,366	880,198	12,189,155	(657,755)	949,179	291,424
4,646,111	4,836,027	2,823	1,214,259	10,699,220	(551,667)	895,489	343,822
4,869,477	5,068,524	2,959	1,276,124	11,217,084	(578,189)	46,368	(531,821)
5,584,242	5,812,505	3,393	894,764	12,294,904	(663,058)	838,271	175,213
6,209,676	6,463,504	3,773	1,685,887	14,362,840	(737,320)	160,152	(577,168)
13,223,528	13,764,057	8,035	1,035,009	28,030,629	(1,570,126)	9,142,310	7,572,184
5,092,844	5,301,020	3,094	1,234,498	11,631,456	(604,711)	820,515	215,804
4,422,745	4,603,530	2,687	1,510,123	10,539,085	(525,145)	176,475	(348,670)
1,116,832	1,162,484	679	531,937	2,811,832	(132,610)	57,157	(75,453)
4,512,075	4,696,512	2,742	1,569,600	10,780,929	(535,752)	540,460	4,708
1,652,936	1,720,502	1,004	118,448	3,492,890	(196,265)	457,414	261,149
1,518,900	1,580,987	923	1,155,105	4,255,915	(180,350)	(74,747)	(255,097)
1,474,235	1,534,496	896	355,122	3,364,749	(175,047)	96,430	(78,617)
1,742,307	1,813,526	1,059	163,104	3,719,996	(206,877)	583,346	376,469
6,611,744	6,882,007	4,017	1,476,485	14,974,253	(785,061)	984,513	199,452
464,753	487,753	271	25,572	937,670	(53,044)	308,878	255,434
6,433,042	6,696,001	3,909	746,120	13,882,072	(763,842)	1,291,487	527,645
491,398	511,484	299	594,333	1,597,514	(58,347)	(104,414)	(162,761)
3,931,306	4,092,003	2,389	415,733	8,441,431	(466,793)	962,575	495,782

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2023

Employer/non-employer	Employer number	Net OPEB liability	Deferred outflows of resources			
			Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
HILLSDALE BOROUGH	0983-00	\$ 12,666,870	584,131	1,640,835	2,402,243	4,627,209
PALMYRA BOROUGH	0984-00	10,692,760	493,095	1,385,114	3,448,038	5,326,247
CLARK TOWNSHIP	0987-00	31,584,864	1,456,531	4,091,425	8,065,253	13,613,209
CRANFORD TOWNSHIP	0988-00	48,693,369	2,245,487	6,307,618	19,965,507	28,538,612
EWING TOWNSHIP	0990-00	60,866,674	2,806,857	7,884,518	22,963,841	33,655,216
HAMILTON TOWNSHIP	0992-00	658,037	30,345	85,240	35,854	151,439
HILLSIDE TOWNSHIP	0994-00	53,463,948	2,465,481	6,925,587	44,347,490	53,738,558
INDEPENDENCE TOWNSHIP	0995-00	2,796,619	128,966	362,267	1,674,098	2,165,331
LAWRENCE TOWNSHIP	0997-00	33,558,824	1,547,560	4,347,127	13,682,833	19,577,520
LIVINGSTON TOWNSHIP	0998-00	328,943	15,169	42,611	60,902	118,682
LONG BEACH TOWNSHIP	0999-00	35,398,463	1,631,011	4,581,543	9,301,826	15,514,180
MILLBURN TOWNSHIP	1001-00	65,308,310	3,011,682	8,459,876	24,502,155	35,973,713
NEPTUNE TOWNSHIP	1003-00	58,892,564	2,715,821	7,628,797	22,079,925	32,424,543
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	—	—	—	57,594	57,594
ROCHELLE PARK TOWNSHIP	1009-00	10,857,231	500,679	1,406,419	2,993,999	4,901,097
ROCHELLE PARK PUBLIC LIBRARY	1009-01	—	—	—	84,511	84,511
ROCKAWAY TOWNSHIP	1010-00	53,628,420	2,473,098	6,946,892	20,652,974	30,372,932
SPRINGFIELD TOWNSHIP	1012-00	33,394,352	1,539,975	4,325,822	14,431,319	20,297,116
TEANECK TOWNSHIP	1013-00	—	—	—	22,394,780	22,394,780
UNION TOWNSHIP	1014-00	—	—	—	41,219,566	41,219,566
WASHINGTON TOWNSHIP	1015-00	17,272,977	796,541	2,237,499	5,565,520	8,599,560
WEEHAWKEN TOWNSHIP	1016-00	58,892,564	2,715,821	7,628,797	21,950,492	32,295,110
GUTTENBERG TOWN HOUSING AUTH	1174-00	2,138,582	98,620	277,027	200,208	575,855
HACKENSACK CITY HOUSING AUTH	1175-00	4,441,636	204,825	575,358	1,652,669	2,432,949
IRVINGTON TOWN HOUSING AUTH	1176-00	1,316,074	60,691	170,481	299,826	530,998
MORRISTOWN TOWN HOUSING AUTH	1177-00	3,125,562	144,135	404,878	938,509	1,487,522
PASSAIC CITY HOUSING AUTHORITY	1178-00	7,238,254	333,791	937,625	1,541,508	2,812,924
PHILLIPSBURG TOWN HOUS AUTH	1179-00	4,112,542	189,649	532,729	1,481,204	2,203,582
PLAINFIELD CITY HOUSING AUTH	1180-00	5,264,144	242,755	681,904	1,274,124	2,198,783
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	1,316,074	60,691	170,481	300,386	531,558
WOODBIDGE TOWNSHIP HOUSING AU	1182-00	4,441,636	204,825	575,358	829,390	1,609,573
DELANCO TWP SEWERAGE AUTHORITY	1183-00	164,472	7,585	—	38,045	66,935
EWING LAWRENCE SEWERAGE AUTHO	1188-00	12,337,776	568,955	1,598,205	3,271,770	5,438,930
LAMBERTVILLE CITY SEWERAGE AUT	1188-00	1,316,074	60,691	170,481	268,624	499,796
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	5,593,087	257,924	724,515	1,322,794	2,305,233
ELIZABETH CITY PARKING AUTHORI	1196-00	4,441,636	204,825	575,358	1,781,508	2,561,691
NEW BRUNSWICK CITY PARKING AUT	1198-00	8,883,271	409,651	1,150,717	3,495,256	5,055,624
PATERSON CITY PARKING AUTH	1200-00	4,770,579	219,994	617,969	1,008,558	1,846,521
ASBURY PARK CITY HOUSING AUTH	1201-00	4,770,579	219,994	617,969	1,492,610	2,330,573
HARRISON TOWN HOUSING AUTH	1203-00	2,631,997	121,374	340,942	328,725	791,041
HOBOKEN CITY HOUSING AUTH	1204-00	12,502,398	576,546	1,619,530	3,737,498	5,933,574
JERSEY CITY HOUSING AUTHORITY	1205-00	46,883,731	2,162,036	6,073,202	11,800,810	20,036,048
LONG BRANCH CITY HOUSING AUTH	1206-00	8,718,799	402,066	1,129,412	2,953,729	4,485,207
NEWARK CITY HOUSING AUTH	1207-00	86,035,792	3,967,527	11,144,863	15,925,815	31,038,205
NEW BRUNSWICK CITY HOUSING AUT	1208-00	5,593,087	257,924	724,515	1,369,144	2,351,583
ORANGE CITY HOUSING AUTHORITY	1209-00	4,277,164	197,241	554,053	1,167,156	1,918,450
TRENTON CITY HOUSING AUTH	1210-00	17,437,449	804,125	2,258,804	6,205,934	9,328,863
BEVERLY SEWERAGE AUTHORITY	1212-00	822,508	37,030	106,546	186,146	330,622
LINDEN ROSELLE SEWERAGE AUTHO	1214-00	9,376,686	432,404	1,214,633	1,673,229	3,320,266
RAHWAY VALLEY SEWERAGE AUTHO	1216-00	14,476,358	667,575	1,875,232	3,861,147	6,403,954
PASSAIC VALLEY WATER COMM	1218-00	—	—	—	9,264,254	9,264,254
MONMOUTH COUNTY REGIONAL HEALT	1221-00	1,480,545	68,275	191,786	338,121	598,182
NORTH JERSEY DIST WATER SUPPLY	1223-00	27,636,793	1,274,466	3,580,002	6,184,019	11,038,487
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	4,112,542	189,649	532,729	1,072,660	1,795,038
ESSEX & UNION JOINT MEETING	1251-00	13,324,907	614,476	1,726,075	4,175,737	6,516,288
ESSEX & UNION JOINT MEETING	1251-01	15,627,960	720,681	2,024,407	3,312,585	6,057,673
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	34,052,389	1,570,320	4,411,062	12,570,738	18,552,120
LONG BRANCH CITY SEWERAGE AUTH	1261-00	6,744,689	311,030	873,690	1,180,073	2,364,793
NORTHWEST BERGEN COUNTY UTIL A	1263-00	11,021,853	508,271	1,427,744	1,929,532	3,865,547
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	1,645,017	75,860	213,091	494,068	783,819
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	493,565	22,761	63,935	111,901	198,597
TOWACO FIRE DISTRICT 2	1266-00	164,472	7,585	21,305	37,332	66,222
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	—	—	—	338,059	338,059
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	—	—	—	359,333	359,333
MOORESTOWN TWP FIRE COMM DIST	1307-00	986,980	45,514	127,851	269,118	442,483
PENNS GROVE SEWERAGE AUTHORITY	1309-00	1,316,074	60,691	170,481	605,743	836,915
EDISON TOWNSHIP HOUSING AUTH	1310-00	1,480,545	68,275	191,786	342,233	554,294
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	822,508	37,530	106,546	186,146	330,622
FRANKLIN TOWNSHIP SEW AUTH	1326-00	4,441,636	204,825	575,358	1,106,082	1,886,265
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	10,034,723	462,750	1,299,873	1,802,750	3,565,373
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	986,980	45,514	127,851	564,340	737,705
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	658,037	30,345	85,240	167,271	282,856
SOMERSET RARITAN VALLEY SEW AU	1349-00	11,679,740	538,609	1,512,965	3,425,137	5,476,711
RED BANK BOROUGH HOUSING AUTH	1350-00	1,151,602	53,106	149,176	478,410	680,692
EAST ORANGE CITY HOUSING AUTH	1351-00	4,277,164	197,241	554,053	1,933,435	2,684,729
RAHWAY CITY PARKING AUTHORITY	1352-00	—	—	—	2,264	2,264
HIGHLAND PARK BOROUGH HOUSING	1355-00	658,037	30,345	85,240	148,925	265,510
BRIDGETON CITY HOUSING AUTH	1363-00	4,112,542	189,649	532,729	1,198,072	1,920,450
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	9,376,686	432,404	1,214,633	7,966,465	9,613,502
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	—	—	—	148,347	148,347
HANOVER TOWNSHIP SEW AUTH	1369-00	5,099,672	235,171	660,599	1,370,586	2,266,356
PRINCETON JOINT PUBLIC LIBRARY	1376-00	8,564,178	394,475	1,108,087	2,220,920	3,723,482
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	7,896,141	364,129	1,022,847	3,065,786	4,452,762
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	3,125,562	144,135	404,878	744,367	1,243,378
ENGLEWOOD CITY HOUSING AUTH	1382-00	2,796,619	128,966	362,267	860,395	1,351,628
BOONTON TOWN HOUSING AUTHORITY	1388-00	986,980	45,514	127,851	453,078	626,443
OCEAN CITY HOUSING AUTHORITY	1391-00	164,472	7,585	21,305	207,317	236,207

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2023

Deferred inflows of resources					OPEB expense (benefit)		
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	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
3,439,908	3,580,519	2,090	1,686,860	8,709,377	(408,446)	(81,556)	(490,002)
2,903,804	3,022,501	1,764	1,180,280	7,108,349	(344,790)	131,421	(213,369)
8,577,417	8,928,030	5,212	2,077,641	19,588,300	(1,018,460)	557,970	(460,490)
13,223,528	13,764,057	8,035	1,754,561	28,750,181	(1,570,126)	2,813,430	1,243,304
16,529,400	17,205,060	10,043	3,812,082	37,556,585	(1,962,657)	3,327,701	1,365,044
178,701	186,006	109	290,772	655,588	(21,219)	(111,472)	(132,691)
14,519,061	15,112,546	8,822	951,692	30,592,121	(1,723,955)	10,046,331	8,322,376
759,470	790,515	461	155,263	1,705,709	(90,177)	288,415	198,238
9,113,480	9,486,005	5,537	1,302,781	19,907,803	(1,082,110)	1,791,003	708,893
89,330	92,962	54	116,381	298,747	(10,607)	(27,312)	(37,919)
9,604,919	9,997,532	5,836	1,826,369	21,453,656	(1,140,462)	936,870	(203,592)
17,735,603	18,460,568	10,776	3,231,201	39,438,148	(2,105,878)	3,621,272	1,515,394
15,993,296	16,647,042	9,717	3,990,152	36,640,207	(1,899,001)	3,030,069	1,131,068
—	—	—	83,496	83,496	—	(463)	(463)
2,948,469	3,068,992	1,791	340,362	6,359,614	(350,093)	282,104	(67,989)
—	—	—	130,837	130,837	—	61	61
14,563,726	15,159,037	8,849	2,036,933	31,768,545	(1,729,258)	3,669,220	1,939,962
9,068,815	9,439,514	5,510	1,317,195	19,631,034	(1,076,807)	2,094,422	1,017,615
—	—	—	58,860,024	58,860,024	—	(3,906,035)	(3,906,035)
—	—	—	163,602,166	163,602,166	—	(16,850,814)	(16,850,814)
4,690,776	4,882,518	2,850	661,994	10,238,138	(556,970)	722,592	165,622
15,993,296	16,647,042	9,717	1,195,709	33,845,764	(1,899,001)	3,501,912	1,602,911
580,769	604,509	353	88,218	1,273,649	(68,959)	16,930	(52,029)
1,206,203	1,255,508	733	427,917	2,690,361	(143,221)	90,689	(52,532)
357,403	372,012	217	1,295,790	2,025,422	(42,437)	(449,775)	(492,212)
848,801	883,496	516	694,641	2,427,454	(100,784)	(67,069)	(167,853)
1,965,673	2,046,023	1,194	1,658,236	5,671,126	(233,399)	(271,695)	(505,094)
1,116,832	1,162,484	679	385,081	2,665,076	(132,610)	59,913	(72,697)
1,429,569	1,488,005	869	762,535	3,680,978	(169,743)	(76,736)	(246,479)
357,403	372,012	217	611,437	1,341,069	(42,437)	(50,647)	(93,084)
1,206,203	1,255,508	733	930,944	3,393,388	(143,221)	(203,539)	(346,760)
44,665	46,491	27	98,192	189,375	(5,303)	(28,531)	(33,834)
3,350,537	3,467,494	2,036	803,758	7,643,825	(397,834)	265,749	(132,085)
357,403	372,012	217	85,686	615,520	(42,437)	9,697	(32,740)
1,518,900	1,580,987	923	313,055	3,413,865	(180,350)	100,069	(80,281)
1,206,203	1,255,508	733	404,697	2,867,141	(143,221)	90,728	(52,493)
2,412,406	2,511,016	1,466	3,354,540	8,279,428	(286,443)	(437,203)	(723,646)
1,295,533	1,348,490	787	971,718	3,616,528	(153,828)	(169,999)	(323,827)
1,295,533	1,348,490	787	159,850	2,804,660	(153,828)	244,335	90,507
714,764	743,981	434	180,530	1,639,709	(84,869)	(10,816)	(95,685)
3,395,243	3,534,028	2,063	1,555,476	8,486,810	(403,142)	114,931	(288,211)
12,732,089	13,252,530	7,736	3,477,110	29,469,465	(1,511,774)	1,008,946	(502,828)
2,367,741	2,464,525	1,439	694,683	5,528,388	(281,139)	297,896	16,757
23,364,510	24,319,564	14,196	14,421,031	62,119,301	(2,774,240)	(2,418,559)	(5,192,799)
1,518,900	1,580,987	923	412,125	3,512,935	(180,350)	(13,255)	(193,605)
1,161,538	1,209,017	706	295,991	2,667,252	(137,918)	177,575	39,657
1,223,366	1,292,497	2,077	1,694,449	11,361,765	(562,440)	464,403	(97,871)
2,546,402	2,650,489	1,547	812,628	6,011,066	(302,353)	38,736	(263,617)
3,931,306	4,092,003	2,389	865,996	8,891,694	(466,793)	483,640	16,847
—	—	—	26,457,254	26,457,254	—	(388,488)	(388,488)
402,068	418,503	244	779,531	1,600,346	(47,740)	(48,639)	(96,379)
7,505,290	7,812,037	4,560	3,308,795	18,630,642	(891,153)	(36,579)	(927,732)
1,116,832	1,162,484	679	202,853	2,482,948	(132,610)	175,215	(42,605)
3,618,609	3,766,524	2,199	1,329,585	8,716,917	(429,664)	271,949	(157,715)
4,244,043	4,417,524	2,579	926,908	9,591,054	(503,926)	381,183	(122,743)
9,247,516	9,625,520	5,619	854,236	19,732,891	(1,098,025)	2,227,324	1,129,299
1,831,637	1,906,508	1,113	675,441	4,414,699	(217,484)	19,398	(198,086)
2,993,175	3,115,525	1,819	573,568	6,684,087	(355,402)	170,618	(184,784)
446,733	464,994	271	202,028	1,114,026	(53,044)	(16,967)	(70,011)
134,036	139,515	81	35,527	309,159	(15,915)	3,634	(12,281)
44,665	46,491	27	11,945	103,128	(5,303)	1,210	(4,093)
—	—	—	924,030	924,030	—	(89,215)	(89,215)
—	—	—	4,268,378	4,268,378	—	(804,093)	(804,093)
268,032	278,988	163	31,067	578,250	(31,825)	36,955	5,130
357,403	372,012	217	140,399	870,031	(42,437)	95,448	53,011
402,068	418,503	244	123,980	944,795	(47,740)	(19,267)	(67,007)
223,366	232,497	136	59,010	515,009	(26,522)	6,029	(20,493)
1,206,203	1,255,508	733	172,585	2,635,029	(143,221)	148,639	5,418
2,725,103	2,836,495	1,656	854,368	6,417,622	(323,571)	248,467	(75,104)
268,032	278,988	163	245,238	792,421	(31,825)	36,990	5,165
178,701	186,006	109	35,961	400,777	(21,219)	33,287	12,068
3,171,836	3,301,488	1,927	673,692	7,148,943	(376,615)	260,087	(116,528)
312,737	325,521	190	164,713	803,161	(37,134)	37,419	285
1,161,538	1,209,017	706	927,684	3,298,945	(137,918)	266,923	129,005
—	—	—	258,859	258,859	—	(89,171)	(89,171)
178,701	186,006	109	47,196	412,012	(21,219)	4,844	(16,375)
1,116,832	1,162,484	679	218,231	2,498,226	(132,610)	90,088	(42,524)
2,546,402	2,650,489	1,547	257,568	5,456,006	(302,353)	1,760,411	1,458,058
—	—	—	1,466,004	1,466,004	—	(260,506)	(260,506)
1,384,904	1,441,514	841	292,106	3,119,365	(164,440)	69,630	(94,810)
2,323,035	2,417,992	1,411	1,381,970	6,124,408	(275,831)	(53,342)	(329,173)
2,144,334	2,231,986	1,303	1,166,270	5,543,893	(254,612)	202,767	(51,845)
331,801	343,496	216	516,766	1,033,477	(51,664)	(100,784)	(77,907)
759,470	790,515	461	156,801	1,707,247	(90,177)	107,165	16,988
268,032	278,988	163	82,841	630,024	(31,825)	67,151	35,326
44,665	46,491	27	—	91,183	(5,303)	30,089	24,786

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer/non-employer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	\$ —	—	—	474,896	474,896
DEPTFORD TWP MUA	1398-00	—	197,241	554,053	1,000,211	1,751,505
CARTERET BOROUGH HOUSING AUTH	1400-00	4,277,164	113,790	319,637	388,755	822,182
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	2,467,525	144,135	404,878	779,038	1,328,051
PLEASANTVILLE CITY HOUSING A	1414-00	3,125,562	—	—	102,931	102,931
SALEM CITY HOUSING AUTHORITY	1415-00	658,037	30,345	85,240	244,661	360,246
MERCER COUNTY PARK COMMISSION	1416-00	37,177,951	1,714,455	4,815,940	11,693,643	18,224,038
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	658,037	30,345	85,240	148,925	264,510
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	—	—	—	87,980	87,980
GLOUCESTER TWP M U A	1439-00	10,034,723	462,750	1,299,873	3,064,182	4,826,805
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	—	—	—	1,489	1,489
KEANSBURG BORO HOUSING AUTH	1450-00	328,943	15,169	42,611	227,893	285,673
POMPTON LAKES BOROUGH MUA	1451-00	3,454,655	159,311	447,507	1,238,186	1,845,004
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	10,034,723	462,750	1,299,873	2,919,834	4,682,457
VINELAND CITY HOUSING AUTHORIT	1460-00	8,389,706	386,890	1,086,782	3,260,105	4,733,777
CAPE MAY CITY HOUSING AUTH	1463-00	822,508	37,930	106,546	325,195	469,671
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	4,770,579	219,994	617,969	1,932,132	2,770,095
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	3,619,127	166,895	468,813	1,393,564	2,029,772
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	1,974,110	91,036	255,721	574,136	920,893
HADDON TOWNSHIP HOUSING AUTH	1470-00	658,037	30,345	85,240	156,827	272,412
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	4,935,201	227,586	639,294	827,391	1,694,271
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	3,290,034	151,719	426,183	1,343,789	1,921,691
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1,974,110	91,036	255,721	1,152,961	1,499,718
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	6,744,689	311,030	873,690	1,925,266	3,109,986
MIDDLETOWN TOWNSHIP SEWERAGE A	1490-00	8,893,271	409,651	1,150,717	2,044,421	3,694,789
ESSEX REGIONAL HEALTH COMMISSI	1500-00	2,303,054	106,205	298,332	1,429,808	1,834,345
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	3,125,562	144,135	404,878	1,003,860	1,552,873
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	60,537,581	2,791,681	7,841,888	11,239,112	21,872,681
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	1,480,545	68,275	191,786	392,607	652,668
NEW JERSEY EDUCATIONAL FACILIT	1504-00	2,961,090	136,550	383,572	500,071	1,020,193
LINDEN CITY HOUSING AUTHORITY	1505-00	2,961,090	136,550	383,572	921,479	1,441,601
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	3,948,070	182,065	511,423	1,132,503	1,825,991
NEW JERSEY ASSOCIATION OF COUN	1516-00	164,472	7,585	21,305	655,620	684,510
TWO RIVER WATER RECLAMATION AU	1525-00	8,225,234	379,305	1,065,476	2,413,213	3,857,994
GLOUCESTER COUNTY UTILITIES AU	1528-00	14,969,924	690,336	1,939,167	3,377,069	6,005,572
MERCER COUNTY IMPROVEMENT AUTH	1527-00	5,099,672	235,171	660,599	1,513,315	2,409,085
SOUTH JERSEY PORT CORPORATION	1530-00	23,524,101	1,084,810	3,047,254	6,900,610	11,032,674
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	—	—	—	491,768	491,768
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	—	—	—	77,275	77,275
BUENA BOROUGH MUN UTIL AUTH	1540-00	986,980	45,514	127,851	286,829	460,194
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	8,718,799	402,064	1,129,412	3,131,241	4,883,319
MIDDLE BROOK REGIONAL HEALTH C	1545-00	1,151,602	53,108	149,176	540,066	742,348
EDGEWATER BOROUGH HOUSING AUTH	1553-00	658,037	30,345	85,240	148,925	264,510
PENNS GROVE BOROUGH HOUSING AUT	1554-00	822,508	37,930	106,546	1,036,771	1,181,247
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	—	—	1,536,189	1,536,189
WILDWOOD CITY HOUSING AUTH	1560-00	328,943	15,169	42,611	239,246	297,026
FREEHOLD BOROUGH HOUSING AUTH	1561-00	658,037	30,345	85,240	148,925	264,510
WOODBIDGE TOWNSHIP FIRE DIST	1562-00	10,363,816	477,928	1,342,503	3,526,356	5,345,795
ATLANTIC COUNTY BOARD OF WELFA	1565-00	33,887,918	1,562,736	4,389,757	6,407,805	12,380,298
ATLANTIC CO BD OF WELFARE WORK	1565-01	5,428,616	250,340	703,209	1,905,943	2,859,492
ATLANTIC CO BD OF WELFARE YOUT	1565-02	328,943	15,169	42,611	306,766	364,546
BERGEN COUNTY BD OF SOC SERV	1566-00	60,044,166	2,768,927	7,777,972	16,131,364	26,678,263
BURLINGTON COUNTY BD OF SOC SE	1567-00	66,788,855	3,079,957	8,651,663	14,835,948	26,567,568
GLOUCESTER COUNTY BD OF SOC SE	1571-00	41,290,643	1,904,111	5,348,688	10,312,682	17,565,481
MERCER COUNTY BOARD OF SOC SER	1573-00	121,733,198	5,613,707	15,769,017	28,662,406	50,045,130
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	104,295,749	4,809,582	13,510,213	17,413,758	35,733,553
SALEM COUNTY BOARD OF SOC SERV	1579-00	19,904,974	917,915	2,578,441	6,588,327	10,084,683
SOMERSET COUNTY BOARD OF SOC S	1580-00	38,494,025	1,775,146	4,986,420	9,563,133	16,324,699
UNION COUNTY BOARD OF SOC SERV	1582-00	164,472	7,585	21,305	38,045	66,935
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	6,086,652	280,685	788,450	1,292,286	2,361,421
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	6,744,689	311,030	873,690	4,718,616	5,903,336
HUDSON REGIONAL HEALTH COMM	1591-00	6,580,217	303,446	852,385	2,881,321	4,037,152
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	5,757,709	265,516	745,839	1,443,713	2,455,068
OCEAN COUNTY UTILITIES AUTHORI	1597-00	67,775,835	3,125,472	8,779,514	18,466,008	30,370,994
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	164,472	7,585	21,305	30,809	59,699
NEW JERSEY SPORTS & EXPOSITION	1599-00	28,952,717	1,335,150	3,750,463	7,353,499	12,439,112
NJ SPORTS & EXPOSITION AUTHORI	1599-01	6,909,161	318,615	894,996	1,781,575	2,995,186
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	8,225,234	379,305	1,065,476	3,197,614	4,642,395
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	1,316,074	60,691	170,481	241,421	472,593
NEW JERSEY HEALTH CARE FAC FIN	1616-00	—	—	—	2,799,848	2,799,848
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	1,809,489	83,444	234,397	580,564	898,405
WESTERN MONMOUTH UTILITIES AUT	1621-00	11,515,268	531,025	1,491,659	1,980,679	4,003,363
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	986,980	45,514	127,851	346,574	519,939
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	4,606,107	212,410	596,664	737,524	1,546,598
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	5,593,087	257,924	724,515	2,096,462	3,078,901
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	2,796,619	128,966	362,267	2,348,860	2,840,093
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	—	—	—	—	—
CAMDEN COUNTY MUN UTIL AUTH	1631-00	23,030,686	1,062,056	2,983,338	4,206,409	8,251,803
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	2,138,582	98,620	277,027	1,927,235	2,302,882
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	3,783,599	174,480	490,118	505,127	1,169,725
WEST WINDSOR TOWNSHIP PARKING	1635-00	1,151,602	53,108	149,176	300,413	502,695
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	66,459,762	3,064,781	8,609,033	19,478,061	31,151,875
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	71,065,869	3,277,191	9,205,696	42,176,259	54,659,146
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	4,935,201	227,586	639,294	1,360,165	2,227,045
CUMBERLAND COUNTY UTILITIES AU	1648-00	7,238,254	333,791	937,625	2,797,812	2,797,812
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	5,428,616	250,340	703,209	1,875,516	2,829,065
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	37,671,516	1,737,216	4,879,875	11,086,291	17,703,382

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Deferred inflows of resources				OPEB expense (benefit)			
Differences between expected and actual experience	Changes of assumptions	Net difference between projected investment earnings on OPEB plan investments	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
—	—	—	3,150,196	3,150,196	—	(479,024)	(479,024)
1,161,538	1,209,017	706	319,616	2,690,877	(137,918)	31,977	(105,941)
670,099	697,490	407	189,217	1,557,213	(79,566)	10,764	(90,330)
948,801	883,496	516	717,724	2,450,537	(100,784)	(2,728)	(103,512)
—	—	—	909,222	909,222	—	(325,898)	(325,898)
178,701	186,006	109	367,613	732,429	(21,219)	(24,565)	(45,784)
10,096,317	10,509,016	6,134	2,078,180	22,689,647	(1,198,810)	1,207,695	8,885
178,701	186,006	109	47,196	412,012	(21,219)	4,844	(16,375)
—	—	—	398,015	398,015	—	(59,274)	(59,274)
2,725,103	2,836,495	1,656	946,910	6,510,164	(323,571)	160,012	(163,559)
—	—	—	193,300	193,300	—	(59,449)	(59,449)
89,330	92,982	54	320,696	503,062	(10,607)	(28,951)	(37,558)
938,172	976,520	570	425,805	2,341,067	(111,396)	82,147	(29,249)
2,725,103	2,836,495	1,656	885,949	6,449,203	(323,571)	219,912	(103,659)
2,278,370	2,371,501	1,384	413,339	5,064,594	(270,528)	445,167	174,639
223,366	232,497	136	126,018	582,017	(26,522)	5,767	(20,755)
1,295,533	1,348,490	787	111,372	2,756,182	(153,828)	270,771	116,943
892,837	1,023,011	597	855,048	2,651,493	(116,699)	54,196	(62,503)
536,104	558,018	326	179,541	1,273,989	(63,656)	72,896	9,240
178,701	186,006	109	186,960	551,776	(21,219)	(24,836)	(46,055)
1,340,239	1,395,023	814	273,808	3,009,884	(159,136)	95,822	(63,314)
893,466	929,987	543	370,598	2,194,594	(106,088)	136,587	30,499
536,104	558,018	326	447,121	1,541,569	(63,656)	101,878	38,222
1,831,637	1,906,508	1,113	275,853	4,015,111	(217,484)	194,831	(22,653)
2,412,406	2,511,016	1,466	427,663	5,352,443	(286,443)	53,620	(106,823)
625,434	651,000	380	79,487	1,356,301	(74,262)	192,549	118,287
848,801	883,496	516	170,511	1,903,324	(100,784)	113,438	12,654
16,440,029	17,112,036	9,989	5,041,690	38,603,744	(1,952,045)	(375,483)	(2,327,528)
402,068	418,503	244	392,051	1,212,866	(47,740)	(103,917)	(151,657)
804,135	837,005	489	415,897	2,057,626	(95,481)	(65,887)	(161,368)
804,135	837,005	489	1,259,592	2,901,221	(95,481)	(156,155)	(251,636)
1,072,167	1,115,993	651	498,191	2,687,002	(127,306)	27,926	(99,380)
44,665	46,491	27	1,040,051	1,131,234	(5,303)	(3,037)	(8,340)
2,233,705	2,325,010	1,357	994,586	5,554,658	(265,224)	32,659	(232,565)
4,065,342	4,231,518	2,470	592,694	8,992,024	(482,708)	343,936	(138,772)
1,384,904	1,441,514	841	910,214	3,737,473	(164,440)	(51,278)	(215,718)
6,388,377	6,649,510	3,882	1,310,293	14,352,062	(758,539)	505,341	(253,198)
—	—	—	3,822,730	3,822,730	—	(656,498)	(656,498)
—	—	—	98,021	98,021	—	7	7
268,032	278,988	163	1,395,250	1,942,433	(31,825)	(228,426)	(260,251)
2,387,741	2,464,525	1,439	491,459	5,325,144	(281,139)	363,220	102,081
332,737	325,521	190	70,429	708,877	(37,134)	40,987	3,853
178,701	186,006	109	47,196	412,012	(21,219)	4,844	(16,375)
223,366	232,497	136	—	455,999	(26,522)	150,475	123,953
—	—	—	3,046,708	3,046,708	—	(298,777)	(298,777)
89,330	92,982	54	1,032,351	1,214,717	(10,607)	(145,497)	(156,104)
178,701	186,006	109	47,196	412,012	(21,219)	4,844	(16,375)
2,814,474	2,923,519	1,710	369,271	6,114,674	(334,183)	397,645	53,462
9,202,851	9,579,029	5,592	4,946,707	23,734,179	(1,092,722)	(399,890)	(1,492,612)
1,474,235	1,534,496	896	1,874,458	4,884,085	(175,047)	(279,732)	(454,779)
89,330	92,982	54	392,232	574,598	(10,607)	(54,032)	(64,639)
16,306,033	16,972,563	9,907	2,877,127	36,165,630	(1,936,135)	1,429,733	(506,402)
18,137,671	18,879,071	11,020	8,444,777	45,472,539	(2,153,619)	63,476	(2,090,143)
11,213,189	11,671,543	6,813	5,773,821	28,665,366	(1,331,424)	119,757	(1,211,667)
33,058,759	34,410,078	20,086	6,645,646	74,134,569	(3,925,309)	2,130,154	(1,795,155)
28,323,317	29,481,069	17,209	12,483,652	70,305,247	(3,363,035)	(478,783)	(3,841,818)
5,405,541	5,628,499	3,284	1,429,543	12,463,867	(641,839)	560,801	(81,038)
10,453,719	10,881,028	6,352	2,942,480	24,283,579	(1,241,247)	613,129	(628,118)
44,665	46,491	27	98,192	189,375	(5,303)	(28,531)	(33,834)
1,652,936	1,720,502	1,004	821,138	4,195,580	(196,265)	45,852	(150,413)
1,831,637	1,906,508	1,113	1,803,237	5,542,495	(217,484)	371,593	154,109
1,786,972	1,860,017	1,086	67,427	3,715,502	(212,180)	429,329	217,149
1,563,606	1,627,520	950	425,901	3,617,977	(185,658)	100,345	(85,313)
18,405,702	19,158,059	11,183	2,007,984	39,582,928	(2,185,444)	2,437,167	251,723
44,665	46,491	27	111,705	202,888	(5,303)	(28,523)	(33,826)
7,862,612	8,184,006	4,777	2,158,724	18,210,119	(933,586)	(59,444)	(993,030)
1,876,302	1,952,999	1,140	454,196	4,284,637	(222,787)	108,425	(114,362)
2,233,705	2,325,010	1,357	521,884	5,081,956	(265,224)	383,702	118,478
357,403	372,012	217	144,220	873,852	(42,437)	(20,043)	(62,480)
—	—	—	5,708,306	5,708,306	—	(665,836)	(665,836)
491,398	511,484	299	310,064	1,313,245	(58,347)	(15,699)	(74,046)
3,127,171	3,254,998	1,900	1,280,022	7,664,091	(371,312)	(2,476)	(373,788)
268,032	278,988	163	347,650	894,833	(31,825)	6,285	(25,540)
1,250,868	1,301,999	760	677,893	3,231,520	(148,525)	(80,812)	(229,337)
1,518,900	1,580,987	923	540,638	3,641,448	(180,350)	184,344	3,994
—	—	—	1,952,023	1,952,023	—	(564,158)	(564,158)
759,470	790,515	461	35,226	1,585,672	(90,177)	436,291	346,114
6,254,382	6,510,038	3,800	1,331,257	14,009,477	(742,629)	174,338	(568,291)
580,769	604,509	353	164,824	1,350,455	(68,959)	401,250	332,291
1,027,502	1,069,502	624	243,547	2,341,175	(122,003)	31,130	(90,873)
312,737	325,521	190	36,791	675,239	(37,134)	38,194	1,060
18,048,300	18,786,047	10,966	1,547,277	38,392,590	(2,143,007)	3,624,205	1,481,198
19,299,168	20,088,046	11,726	2,197,196	41,596,136	(2,291,532)	5,933,149	3,641,617
1,340,239	1,395,023	814	202,111	2,938,187	(159,136)	123,548	(35,588)
1,965,673	2,046,023	1,194	1,264,296	5,267,186	(233,389)	5,267,186	(300,011)
1,474,235	1,534,496	896	691,510	3,701,137	(175,047)	128,691	(46,356)
10,230,353	10,648,532	6,216	2,368,395	23,253,496	(1,214,725)	980,753	(233,972)

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2023

Employer/non-employer	Employer number	Net OPEB liability	Differences between expected and actual experience			Changes in proportion	Total deferred outflows of resources
			Changes of assumptions	Changes in proportion	Total deferred outflows of resources		
NEWTON TOWN HOUSING AUTH	1653-00	\$ —	—	—	776	776	
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	—	—	—	1,115,304	1,115,304	
OCEAN COUNTY SOIL CONSERVATION	1658-00	3,619,127	166,895	468,813	1,298,925	1,934,633	
CUMBERLAND-SALEM CONSERVATION	1659-00	—	—	—	106,033	106,033	
FREEHOLD SOIL CONSERVATION DIS	1661-00	3,290,034	151,719	426,183	890,276	1,468,178	
WARREN COUNTY SOIL CONSERVATIO	1661-00	—	—	—	49,993	49,993	
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	1,809,489	83,444	234,397	772,523	1,090,364	
BURLINGTON COUNTY SOIL CONS DI	1670-00	1,316,074	60,691	170,481	508,888	740,060	
HUNTERDON COUNTY SOIL CONSERVA	1671-00	1,151,602	53,106	149,176	300,413	502,695	
CHESTER BOROUGH/TWP JT FR PUB	1673-00	658,037	30,345	85,240	6,676	122,261	
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	164,472	7,585	21,305	312,286	341,176	
TOMS RIVER TWP FIRE COM DST 2	1675-00	658,037	30,345	85,240	756,538	872,123	
WASHINGTON TWP BD OF FIRE COMM	1676-00	5,428,616	250,340	703,209	1,919,124	2,872,673	
MERCER COUNTY SOIL CONSERVATIO	1680-00	328,943	15,169	42,611	74,492	132,272	
GLOUCESTER TWP FIRE COMM DST 4	1682-00	1,645,017	75,860	213,091	595,254	884,205	
GLOUCESTER COUNTY SOIL CONSERV	1686-00	493,565	22,761	63,935	226,254	312,950	
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	12,502,398	576,546	1,619,530	4,344,735	6,540,811	
READINGTON LEBANON SEWERAGE AU	1694-00	986,980	45,514	127,851	152,817	326,182	
TOMS RIVER TWP FIRE DIST 1	1697-00	5,922,181	273,100	767,145	6,711,336	7,751,581	
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	658,037	30,345	85,240	148,925	264,510	
CHERRY HILL TWP FIRE DIST #3	1702-00	27,143,228	1,251,706	3,516,066	17,026,548	21,794,420	
BUENA BOROUGH HOUSING AUTHORIT	1705-00	328,943	15,169	42,611	74,492	132,272	
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	1,480,545	68,275	191,786	328,309	588,370	
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	1,645,017	75,860	213,091	2,073,543	2,362,494	
CAMDEN CITY PARKING AUTH	1718-00	3,948,070	182,065	511,423	1,209,869	1,903,357	
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	16,943,884	781,364	2,194,869	4,869,150	7,845,383	
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	—	—	—	—	—	
MADISON BORO HOUSING AUTHORITY	1727-00	—	—	—	192,748	192,748	
PINELANDS COMMISSION	1728-00	10,199,345	470,341	1,321,198	2,767,717	4,559,256	
WARREN CO MOSQ EXTERM COMM	1729-00	—	—	—	450,154	450,154	
ATLANTIC CITY MUN UTIL AUTH	1730-00	16,450,469	758,611	2,130,953	2,671,702	5,561,266	
NJ TRANSIT CORPORATION	1733-00	—	—	—	77,275	77,275	
JACKSON TWP FIRE DISTRICT #4	1735-00	1,316,074	60,691	170,481	1,464,442	1,695,614	
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	2,961,090	136,550	383,572	1,060,383	1,580,505	
SOUTH ORANGE VILLAGE PARKING A	1739-00	1,151,602	53,106	149,176	546,907	749,189	
VOORHEES FIRE DISTRICT	1740-00	164,472	7,585	21,305	291,316	320,206	
VOORHEES FIRE DISTRICT PFRS	1740-01	986,980	45,514	127,851	63,413	236,778	
CAMDEN COUNTY SOIL CON DIST	1741-00	493,565	22,761	63,935	111,901	198,597	
WARREN CO (PEQUEG RIVER) MUN	1743-00	1,480,545	68,275	191,786	432,626	692,687	
DEPTFORD TWP FIRE DISTRICT	1744-00	4,277,164	197,241	554,053	751,109	1,502,403	
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	—	—	—	210,402	210,402	
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	30,597,884	1,411,017	3,963,574	8,141,197	13,515,786	
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	1,480,545	68,275	191,786	747,450	1,007,511	
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	—	—	—	—	
OCEAN TOWNSHIP FIRE DIST #2	1775-00	1,480,545	68,275	191,786	282,887	542,948	
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	5,593,087	257,924	724,515	1,912,262	2,894,701	
SAYREVILLE HOUSING AUTHORITY	1781-00	328,943	15,169	42,611	74,492	132,272	
BORDENTOWN SEWERAGE AUTHORITY	1787-00	3,783,599	174,480	490,118	812,725	1,477,323	
CASINO REINVESTMENT DEV AUTH	1788-00	15,134,395	697,920	1,960,472	19,076,898	21,735,290	
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	1,316,074	60,691	170,481	306,001	537,173	
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	1,316,074	60,691	170,481	7,791,326	8,022,498	
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	986,980	45,514	127,851	168,819	342,184	
MIDDLESEX COUNTY MUN JOINT INS	1801-00	493,565	22,761	63,935	116,872	203,568	
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	6,909,161	318,615	894,996	5,360,101	6,573,712	
WARREN CO POLLUTION CONTROL	1809-00	2,631,997	121,374	340,942	1,097,877	1,560,193	
OCEAN TOWNSHIP FIRE DIST #1	1814-00	2,303,054	106,205	298,332	1,380,102	1,784,639	
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	—	—	109,271	109,271	
CAMDEN CO HEALTH SERVICES CTR	1817-00	33,558,824	1,547,580	4,347,127	4,965,691	10,860,378	
HOWELL TOWNSHIP FIRE DIST #3	1818-00	658,037	30,345	85,240	294,872	410,457	
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	1,151,602	53,106	149,176	892,627	1,094,909	
CAMDEN CO POLLUTION CONTROL FI	1835-00	4,606,107	212,410	596,664	709,535	1,518,609	
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	2,631,997	121,374	340,942	1,282,124	1,744,440	
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	493,565	22,761	63,935	549,398	636,094	
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	1,316,074	60,691	170,481	1,026,653	1,257,825	
EAST BRUNSWICK TWP FIRE DIST #1	1851-00	164,472	7,585	21,305	183,011	211,901	
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	1,974,110	91,036	255,721	1,660,945	2,007,702	
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	1,974,110	91,036	255,721	938,773	1,285,530	
HOPEWELL TWP FIRE DIST 1	1872-00	2,303,054	106,205	298,332	2,154,629	2,559,166	
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	2,631,997	121,374	340,942	1,086,183	1,548,499	
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	658,037	30,345	85,240	172,838	288,423	
NORTH HUDSON REGIONAL FIRE & R	1906-00	82,416,665	3,800,631	10,676,050	23,569,511	38,046,192	
BAYONNE CITY MUNICIPAL UTILITI	1919-00	1,151,602	53,106	149,176	255,715	458,033	
COMPENSATION RATING & INSPEC.	8001-00	24,017,666	1,107,571	3,111,189	5,630,872	9,849,632	
DELAWARE RIVER BASIN COMMISSIO	8006-00	10,692,760	493,095	1,385,114	2,988,436	4,866,645	
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	24,017,666	1,107,571	3,111,189	1,708,338	5,927,098	
KEARNY TOWN MUNICIPAL UTIL AUTH	8016-00	1,316,074	60,691	170,481	544,357	775,529	
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	1,809,489	83,444	234,397	381,431	699,272	
WOODBIDGE TWP FIRE DIST (FORD	8023-00	3,454,655	159,311	447,507	1,430,406	2,037,224	
OLD BRIDGE TWP FIRE DIST 4	8064-00	164,472	7,585	21,305	94,150	123,040	
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	493,565	22,761	63,935	2,896,677	2,983,373	
SOUTH JERSEY TRANS AUTHORITY	8073-00	74,026,959	3,413,741	9,589,269	19,379,086	32,382,096	
SOUTH JERSEY TRANS AUTHORITY	8073-60	—	—	—	105,257	105,257	
WALL TOWNSHIP FIRE DIST 3	8078-00	—	—	—	518,106	518,106	
WALL TWP FIRE DIST 2	8079-00	—	—	—	105,257	105,257	
LINDENWOLD TWP FIRE DIST 1	8082-00	328,943	15,169	42,611	277,765	335,545	
SECAUCUS HOUSING AUTHORITY	8099-00	1,809,489	83,444	234,397	512,383	830,224	
PRINCETON	8140-00	36,519,914	1,684,110	4,730,699	16,419,694	22,834,503	

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Deferred inflows of resources					OPEB expense (benefit)		
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	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
—	—	—	86,306	86,306	—	(29,715)	(29,715)
—	—	—	8,014,312	8,014,312	—	(949,107)	(949,107)
982,837	1,023,011	597	75,095	2,081,540	(116,699)	231,309	114,610
—	—	—	242,912	242,912	—	(29,459)	(29,459)
893,466	929,987	543	135,333	1,959,329	(106,088)	138,960	32,872
—	—	—	675,197	675,197	—	(88,818)	(88,818)
491,398	511,484	299	8,587	1,011,768	(58,347)	158,256	99,909
357,403	372,012	217	84,597	814,229	(42,437)	67,828	25,391
312,737	325,521	190	36,791	675,239	(37,134)	38,194	1,060
178,701	186,006	109	567,124	931,940	(21,219)	(171,307)	(192,526)
44,665	46,491	27	1,087,130	1,178,313	(5,303)	(116,070)	(121,373)
178,701	186,006	109	—	364,816	(21,219)	122,106	100,887
1,474,235	1,534,496	896	139,561	3,149,188	(175,047)	273,854	98,807
89,330	92,982	54	23,672	206,038	(10,607)	2,396	(8,211)
446,733	464,994	271	8,587	920,585	(53,044)	128,975	75,931
134,036	139,515	81	175,296	448,928	(15,915)	(24,462)	(40,377)
3,395,243	3,534,028	2,063	1,166,864	8,098,198	(403,142)	510,325	107,183
268,032	278,988	163	105,530	652,713	(31,825)	(20,375)	(52,200)
1,608,271	1,674,011	977	—	3,283,259	(190,962)	1,101,218	910,256
178,701	186,006	109	47,196	412,012	(21,219)	4,844	(16,375)
7,374,214	7,672,522	4,479	860,370	15,968,585	(875,238)	3,182,167	2,306,929
89,330	92,982	54	23,672	206,038	(10,607)	2,396	(8,211)
402,068	418,503	244	8,587	829,402	(47,740)	69,634	21,894
446,733	464,994	271	—	911,998	(53,044)	300,950	247,906
1,072,167	1,115,993	651	1,933,132	4,121,943	(127,306)	(354,297)	(481,603)
4,601,405	4,789,493	2,796	694,438	10,088,132	(546,359)	794,380	248,021
—	—	—	769,336	769,336	—	(739,744)	(739,744)
—	—	—	1,500,076	1,500,076	—	(231,657)	(231,657)
2,769,809	2,883,028	1,683	224,376	5,878,896	(328,880)	335,726	6,846
—	—	—	2,030,011	2,030,011	—	(228,957)	(228,957)
4,467,410	4,650,021	2,714	2,403,518	11,523,663	(530,448)	(80,043)	(610,491)
—	—	—	98,021	98,021	—	7	7
357,403	372,012	217	—	729,532	(42,437)	245,358	202,921
804,135	837,005	489	360,136	2,001,765	(95,481)	82,148	(13,333)
312,737	325,521	190	428,449	1,066,897	(37,134)	(77,497)	(114,631)
44,665	46,491	27	3,017,789	3,108,972	(5,303)	(866,428)	(871,731)
268,032	278,988	163	250,450	797,633	(31,825)	(51,089)	(82,914)
134,036	139,515	81	35,527	309,159	(15,915)	3,634	(12,281)
402,068	418,503	244	97,426	918,241	(47,740)	40,608	(7,132)
1,161,538	1,209,017	706	549,141	2,920,402	(137,918)	27,522	(110,396)
—	—	—	261,536	261,536	—	108	108
8,309,385	8,649,042	5,049	1,384,875	18,348,351	(986,634)	835,408	(151,226)
402,068	418,503	244	199,985	1,020,800	(47,740)	70,813	23,073
—	—	—	1,420,317	1,420,317	—	(1,365,688)	(1,365,688)
402,068	418,503	244	74,438	895,253	(47,740)	40,122	(7,618)
1,518,900	1,580,987	923	890,278	3,991,088	(180,350)	186,356	6,006
89,330	92,982	54	23,672	206,038	(10,607)	2,396	(8,211)
1,027,502	1,069,502	624	51,438	2,149,066	(122,003)	116,278	(5,725)
4,110,007	4,278,009	2,497	—	8,390,513	(488,011)	2,768,780	2,280,769
357,403	372,012	217	234,354	963,906	(42,437)	(19,989)	(62,426)
357,403	372,012	217	16,308,221	17,037,853	(42,437)	(1,842,710)	(1,885,147)
268,032	278,988	163	87,126	634,309	(31,825)	8,024	(23,801)
134,036	139,515	81	257,787	531,419	(15,915)	(55,097)	(71,012)
1,876,302	1,952,999	1,140	—	3,830,441	(222,787)	1,285,679	1,062,892
714,764	743,981	434	267,468	1,726,647	(84,869)	134,908	50,039
625,434	651,000	380	246,270	1,523,084	(74,262)	131,696	57,434
—	—	—	892,022	892,022	—	(121,864)	(121,864)
9,113,480	9,486,005	5,537	6,821,939	25,426,961	(1,082,110)	(1,516,320)	(2,598,430)
178,701	186,006	109	113,236	478,052	(21,219)	61,724	40,505
312,737	325,521	190	16,040	654,488	(37,134)	186,579	149,445
1,250,868	1,301,999	760	262,920	2,816,547	(148,525)	62,767	(85,758)
714,764	743,981	434	79,386	1,538,565	(84,869)	223,781	138,912
134,036	139,515	81	2,913	276,545	(15,915)	91,125	75,210
357,403	372,012	217	707,200	1,436,832	(42,437)	10,407	(32,030)
44,665	46,491	27	—	91,183	(5,303)	30,663	25,360
536,104	558,018	326	46,862	1,141,310	(63,656)	246,562	182,906
536,104	558,018	326	81,395	1,175,843	(63,656)	132,306	68,650
625,434	651,000	380	28,256	1,305,070	(74,262)	433,021	358,759
714,764	743,981	434	158,586	1,617,765	(84,869)	108,683	23,814
178,701	186,006	109	91,858	456,674	(21,219)	4,852	(16,367)
22,381,673	23,296,553	13,599	4,697,051	50,388,876	(2,657,540)	2,567,864	(89,676)
312,737	325,521	190	226,030	864,478	(37,134)	(106,130)	(143,264)
6,522,413	6,789,025	3,963	1,725,954	15,041,355	(774,454)	57,186	(717,268)
2,903,804	3,022,501	1,764	828,898	6,756,967	(344,790)	195,198	(149,592)
6,522,413	6,789,025	3,963	11,521,472	24,836,875	(774,454)	(2,823,713)	(3,598,167)
357,403	372,012	217	93,550	823,182	(42,437)	69,202	26,765
491,398	511,484	299	483,100	1,486,281	(58,347)	(14,777)	(73,124)
938,172	976,520	570	563,727	2,478,989	(111,396)	338,653	227,257
44,665	46,491	27	9,135	100,318	(5,303)	30,462	25,159
134,036	139,515	81	5,689,255	5,962,887	(15,915)	(616,316)	(632,231)
20,103,303	20,925,051	12,215	3,693,262	44,733,831	(2,387,013)	1,964,003	(423,010)
—	—	—	130,837	130,837	—	54	54
—	—	—	751,123	751,123	—	(4,164)	(4,164)
—	—	—	130,837	130,837	—	54	54
89,330	92,982	54	375,902	558,268	(10,607)	(111,156)	(121,763)
491,398	511,484	299	99,405	1,102,586	(58,347)	43,324	(15,023)
9,917,615	10,323,011	6,026	2,315,086	22,561,738	(1,177,591)	1,757,172	579,581

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STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
 Schedule of OPEB Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2023

Deferred outflows of resources

<u>Employer/nonemployer</u>	<u>Employer number</u>	<u>Net OPEB liability</u>	<u>Differences between expected and actual experience</u>	<u>Changes of assumptions</u>	<u>Changes in proportion</u>	<u>Total deferred outflows of resources</u>
PRINCETON RETIRED CH48	8140-01	\$ 13,160,285	606,884	1,704,751	5,443,533	7,755,168
UPPER DELAWARE SOIL CONS. DIST	8205-00	822,508	37,930	106,546	1,036,771	1,181,247
EMPLOYERS WHO LEFT THE PLAN		—	—	—	96,525	96,525
Total Non-Special Funding Situations		<u>11,517,446,269</u>	<u>531,125,203</u>	<u>1,491,941,431</u>	<u>5,924,713,972</u>	<u>7,947,780,606</u>
Total		<u>\$ 15,006,539,477</u>	<u>692,024,174</u>	<u>1,943,909,895</u>	<u>6,497,590,422</u>	<u>9,133,524,491</u>
Non-Special Funding Situation Subtotal						

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

Deferred inflows of resources					OPEB expense (benefit)		
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	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
3,573,903	3,719,991	2,171	33,599	7,329,664	(424,356)	977,486	553,130
223,366	232,497	136	—	455,999	(26,522)	150,475	123,953
—	—	—	11,156,596	11,156,596	—	(3,807,095)	(3,807,095)
<u>3,127,762,050</u>	<u>3,255,613,317</u>	<u>1,900,410</u>	<u>3,871,472,485</u>	<u>10,256,748,262</u>	<u>(371,382,129)</u>	<u>520,134,357</u>	<u>148,752,228</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>	<u>—</u>	<u>(483,888,575)</u>

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

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

June 30, 2023

(1) General Information about the OPEB Plan

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) annual financial statements, which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

The Plan provides medical and prescription drug to retirees and their covered dependents of the participating employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

(2) Basis of Presentation

The schedule of employer and nonemployer allocations and the schedule of OPEB amounts by employer and nonemployer (collectively, the Schedules) present amounts that are considered elements of the financial statements of its participating employers or the State as a nonemployer contributing entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the participating employers or the State. The accompanying Schedules were prepared

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in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the Plan to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature of these estimates, actual results could differ from those estimates.

(3) Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) are based on separately calculated total OPEB liabilities. For the special funding situation and the nonspecial funding situation, the total OPEB liabilities for the year ended June 30, 2023 were \$3,461,898,890 and \$11,427,677,896, respectively. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2022 through June 30, 2023. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

(4) Special Funding Situation

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer. The participating employer is required to record in their financial statements, as an expense and corresponding revenue, their proportionate share of the OPEB expense allocated to the State of New Jersey under the special funding situation.

**STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN**

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

June 30, 2023

(5) Net OPEB Liability

(a) Components of Net OPEB Liability

The components of the collective net OPEB liability of the Plan as of June 30, 2023 is as follows:

Total OPEB liability	\$	14,889,576,786
Plan fiduciary net position (deficit)		<u>(116,962,691)</u>
Net OPEB liability	\$	<u>15,006,539,477</u>

The total OPEB liability as of June 30, 2023 was determined by an actuarial valuation as of July 1, 2022, which was rolled forward to June 30, 2023. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Salary increases*:

Public Employees' Retirement System (PERS)	
Rate for all future years	2.75% to 6.55% based on years of service
Police and Firemen's Retirement System (PFRS)	
Rate for all future years	3.25% to 16.25% based on years of service

Mortality:

PERS	Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021

* Salary increases are based on years of service within the respective plan.

Actuarial assumptions used in the July 1, 2022 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2018 to June 30, 2021.

100% of active members are considered to participate in the Plan upon retirement.

(b) Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 6.50% and decreases to a 4.50% long-term trend rate after nine years. For post-65 medical benefits PPO, the trend is increasing to 14.8% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For HMO, the trend is increasing to 17.4% in fiscal year 2026 and decreases to 4.50% in fiscal year 2033. For prescription drug benefits, the initial trend rate is 9.5% and decreases to a 4.50% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

**STATE OF NEW JERSEY
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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of
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June 30, 2023

(c) Discount Rate

The discount rate for June 30, 2023 was 3.65%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

(d) Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the collective net OPEB liability as of June 30, 2023, calculated using the discount rate as disclosed above as well as what the collective net OPEB liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

	At 1% decrease (2.65%)	At current discount rate (3.65%)	At 1% increase (4.65%)
\$	17,382,355,978	15,006,539,477	13,095,561,553

(e) Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rate:

The following presents the net OPEB liability as of June 30, 2023, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% decrease	Healthcare cost trend rate	1% increase
\$	12,753,792,805	15,006,539,477	17,890,743,651

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2023.

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>Beginning of year balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>End of year balance</u>
Deferred Outflows of Resources:						
Differences between expected and actual experience	2020	7.87 years	\$ 335,087,186	—	68,806,403	266,280,783
	2022	7.82 years	498,895,177	—	73,151,786	425,743,391
Subtotal			833,982,363	—	141,958,189	692,024,174
Change of assumptions	2020	7.87 years	1,902,807,897	—	390,720,308	1,512,087,589
	2021	7.82 years	252,422,565	—	43,371,575	209,050,990
	2023	7.89 years	—	255,103,873	32,332,557	222,771,316
Subtotal			2,155,230,462	255,103,873	466,424,440	1,943,909,895
Total deferred outflows of resources			\$ 2,989,212,825	255,103,873	608,382,629	2,635,934,069
Deferred Inflows of Resources:						
Differences between expected and actual experience	2018	8.14 years	\$ 1,398,875,417	—	445,501,726	953,373,691
	2019	8.05 years	704,308,550	—	173,903,345	530,405,205
	2021	7.82 years	890,264,568	—	152,966,421	737,298,147
	2023	7.89 years	—	2,123,324,632	269,115,923	1,854,208,709
Subtotal			2,993,448,535	2,123,324,632	1,041,487,415	4,075,285,752
Change of assumptions	2017	8.04 years	656,618,902	—	321,872,012	334,746,890
	2018	8.14 years	892,716,920	—	284,304,751	608,412,169
	2019	8.05 years	822,960,109	—	203,200,027	619,760,082
	2022	7.82 years	3,139,249,641	—	460,300,534	2,678,949,107
Subtotal			5,511,545,572	—	1,269,677,324	4,241,868,248
Differences between projected and actual investment earnings on OPEB plan investments	2019	5 years	(1,291,867)	—	(1,291,867)	—
	2020	5 years	(1,909,602)	—	(954,800)	(954,802)
	2021	5 years	(1,308,356)	—	(436,119)	(872,237)
	2022	5 years	258,334	—	64,583	193,751
	2023	5 years	—	5,136,771	1,027,354	4,109,417
Subtotal			(4,251,491)	5,136,771	(1,590,849)	2,476,129
Total deferred inflows of resources			\$ 8,500,742,616	2,128,461,403	2,309,573,890	8,319,630,129

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The amounts reported as a deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	
2024	\$ (1,702,483,126)
2025	(1,394,440,795)
2026	(754,368,466)
2027	(353,621,247)
2028	(713,799,887)
Thereafter	<u>(764,982,539)</u>
Total	<u>\$ (5,683,696,060)</u>

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflow of resources related to the changes in proportion. These amounts should be recognized (amortized) by each employer over the average remaining service lives of all plan members, which is 7.89, 7.82, 7.82, 7.87, 8.05, 8.14 and 8.04 years for the 2023, 2022, 2021, 2020, 2019, 2018 and 2017 amounts, respectively.

(7) OPEB (Benefit) Expense

The components of allocable OPEB (benefit) expense, excluding OPEB expense related to specific liabilities of individual employers, for the year ending June 30, 2023 are as follows:

Service cost	\$ 597,135,801
Interest on total OPEB liability	581,375,849
Expected investment return	3,134,857
Administrative expense	12,616,744
Changes of benefit terms	23,039,435
Current period recognition (amortization) of deferred inflows/outflows of resources:	
Differences between expected and actual experience	(899,529,226)
Changes of assumptions	(803,252,884)
Differences between projected and actual investment earnings on OPEB plan investments	<u>1,590,849</u>
Total OPEB (benefit) expense	<u>\$ (483,888,575)</u>

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CHESTERFIELD TOWNSHIP	0009-00	16	0.081268%
HAMILTON TOWNSHIP	0013-00	79	0.401260%
HANOVER TOWNSHIP	0015-00	35	0.177773%
HILLSBOROUGH TOWNSHIP	0016-00	102	0.518082%
HOLLAND TOWNSHIP	0017-00	5	0.025396%
HOPEWELL TOWNSHIP	0018-00	31	0.157456%
JEFFERSON TOWNSHIP	0019-00	38	0.193011%
MANCHESTER TOWNSHIP	0020-00	20	0.101585%
MONROE TOWNSHIP	0024-00	—	0.000000%
MOORESTOWN TOWNSHIP	0025-00	44	0.223486%
PEMBERTON TOWNSHIP	0028-00	45	0.228566%
RIVERSIDE TOWNSHIP	0033-00	26	0.132060%
COLTS NECK TOWNSHIP	0037-00	35	0.177773%
AVALON BOROUGH	0038-00	—	0.000000%
CAPE MAY CITY	0040-00	2	0.010158%
CEDAR GROVE TOWNSHIP	0041-00	—	0.000000%
FLORENCE TOWNSHIP	0042-00	42	0.213328%
GLOUCESTER TOWNSHIP	0044-00	—	0.000000%
HIGH BRIDGE BOROUGH	0046-00	2	0.010158%
HUNTERDON COUNTY	0047-00	—	0.000000%
MONTGOMERY TOWNSHIP	0049-00	47	0.238724%
MOUNT EPHRAIM BOROUGH	0050-00	13	0.066030%
UPPER TOWNSHIP	0053-00	—	0.000000%
WEST AMWELL TOWNSHIP	0054-00	3	0.015238%
WESTVILLE BOROUGH	0055-00	15	0.076189%
LYNDHURST TOWNSHIP	0059-00	10	0.050792%
BEDMINSTER TOWNSHIP	0063-00	23	0.116822%
FLEMINGTON BOROUGH	0068-00	22	0.111743%
HAWTHORNE BOROUGH	0071-00	54	0.274279%
NATIONAL PARK BOROUGH	0073-00	1	0.005079%
PENNSAUKEN TOWNSHIP	0075-00	104	0.528241%
SPARTA TOWNSHIP	0078-00	35	0.177773%
TEWKSBURY TOWNSHIP	0079-00	18	0.091426%
WOODSTOWN BOROUGH	0080-00	15	0.076189%
LONGPORT BOROUGH	0082-00	19	0.096505%
PATERSON CITY	0083-00	7	0.035555%
STONE HARBOR BOROUGH	0085-00	15	0.076189%
STONE HARBOR BOROUGH	0085-01	—	0.000000%
LITTLE FERRY BOROUGH	0087-00	1	0.005079%
MIDLAND PARK BOROUGH	0088-00	—	0.000000%
NETCONG BOROUGH	0090-00	16	0.081268%
WEST DEPTFORD TOWNSHIP	0092-00	43	0.218407%
ISLAND HEIGHTS BOROUGH	0093-00	1	0.005079%
LINWOOD CITY	0094-00	5	0.025396%
LUMBERTON TOWNSHIP	0095-00	35	0.177773%
HALEDON BOROUGH	0096-00	29	0.147298%
UPPER DEERFIELD TOWNSHIP	0097-00	—	0.000000%
RARITAN BOROUGH	0098-00	—	0.000000%

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MAPLE SHADE TOWNSHIP	0099-00	3	0.015238%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	—	0.000000%
WOODBRIIDGE TOWNSHIP	0103-00	1	0.005079%
MARLBORO TOWNSHIP	0104-00	111	0.563795%
HOLMDEL TOWNSHIP	0105-00	64	0.325071%
BAY HEAD BOROUGH	0107-00	15	0.076189%
NORTH HALEDON BOROUGH	0108-00	32	0.162536%
ALLENTOWN BOROUGH	0118-00	5	0.025396%
MENDHAM TOWNSHIP	0121-00	27	0.137139%
CLINTON TOWNSHIP	0131-00	36	0.182852%
EGG HARBOR TOWNSHIP	0132-00	124	0.629825%
HOWELL TOWNSHIP	0133-00	157	0.797440%
FRANKLIN BOROUGH	0134-00	26	0.132060%
PITMAN BOROUGH	0137-00	—	0.000000%
HADDON HEIGHTS BOROUGH	0143-00	1	0.005079%
CLEMENTON BOROUGH	0166-00	—	0.000000%
STAFFORD TOWNSHIP	0167-00	1	0.005079%
CHERRY HILL TOWNSHIP	0171-00	2	0.010158%
CHERRY HILL TOWNSHIP LIBRARY	0171-01	1	0.005079%
CHERRY HILL TWP	0171-02	34	0.172694%
MOUNT OLIVE TOWNSHIP	0172-00	—	0.000000%
FAR HILLS BOROUGH	0174-00	12	0.060951%
WAYNE TOWNSHIP	0176-00	127	0.645063%
EAST RUTHERFORD BOROUGH	0177-00	12	0.060951%
POHATCONG TOWNSHIP	0178-00	19	0.096505%
WINFIELD TOWNSHIP	0182-00	14	0.071109%
PINE BEACH BOROUGH	0183-00	10	0.050792%
PEQUANNOCK TOWNSHIP	0184-00	39	0.198090%
BELVIDERE TOWN	0187-00	5	0.025396%
PROSPECT PARK BOROUGH	0194-00	22	0.111743%
ATLANTIC HIGHLANDS BOROUGH	0200-00	23	0.116822%
OGDENSBURG BOROUGH	0204-00	—	0.000000%
SWEDESBORO BOROUGH	0205-00	2	0.010158%
EAST BRUNSWICK TOWNSHIP	0206-00	86	0.436814%
CAMDEN COUNTY	0207-00	22	0.111743%
OCEAN CITY	0208-00	133	0.675538%
WENONAH BOROUGH	0209-00	—	0.000000%
HIGHLAND PARK BOROUGH	0210-00	43	0.218407%
ALPINE BOROUGH	0211-00	21	0.106664%
OAKLYN BOROUGH	0212-00	2	0.010158%
RUTHERFORD BOROUGH	0213-00	44	0.223486%
BERNARDSVILLE BOROUGH	0215-00	34	0.172694%
SADDLE RIVER BOROUGH	0219-00	19	0.096505%
HIGHLANDS BOROUGH	0220-00	—	0.000000%
LAUREL SPRINGS BOROUGH	0221-00	10	0.050792%
SCOTCH PLAINS TOWNSHIP	0245-00	70	0.355547%
LOWER TOWNSHIP	0247-00	4	0.020317%
NORTH BRUNSWICK TOWNSHIP	0248-00	31	0.157456%

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Employer	Employer number	Plan members	Employer proportionate share
SOMERS POINT CITY	0251-00	10	0.050792%
PLEASANTVILLE CITY	0254-00	2	0.010158%
MENDHAM BOROUGH	0255-00	2	0.010158%
CRESSKILL BOROUGH	0256-00	37	0.187932%
KEYPORT BOROUGH	0258-00	42	0.213328%
MOUNT ARLINGTON BOROUGH	0259-00	1	0.005079%
WANAQUE BOROUGH	0260-00	7	0.035555%
FANWOOD BOROUGH	0261-00	—	0.000000%
TUCKERTON BOROUGH	0262-00	2	0.010158%
DELTRAN TOWNSHIP	0276-00	31	0.157456%
UPPER FREEHOLD TOWNSHIP	0278-00	—	0.000000%
BRANCBURG TOWNSHIP	0279-00	1	0.005079%
HARDYSTON TOWNSHIP	0280-00	27	0.137139%
EAST WINDSOR TOWNSHIP	0282-00	1	0.005079%
LITTLE FALLS TOWNSHIP	0283-00	45	0.228566%
RUNNEMEDE BOROUGH	0286-00	—	0.000000%
METUCHEN BOROUGH	0287-00	31	0.157456%
CLIFTON CITY	0302-00	319	1.620277%
UNION BEACH BOROUGH	0314-00	28	0.142219%
MOUNT HOLLY TOWNSHIP	0320-00	27	0.137139%
TOTOWA BOROUGH	0323-00	47	0.238724%
BLOOMINGDALE BOROUGH	0328-00	1	0.005079%
WALL TOWNSHIP	0329-00	74	0.375863%
SOUTH RIVER BOROUGH	0331-00	31	0.157456%
CAMDEN CITY	0336-00	191	0.970135%
LAKE COMO BOROUGH	0337-00	6	0.030475%
OCEAN TOWNSHIP	0339-00	103	0.523161%
BORDENTOWN TWP	0342-00	40	0.203169%
WEST LONG BRANCH BOROUGH	0343-00	20	0.101585%
ESSEX COUNTY	0349-00	245	1.244414%
HUDSON COUNTY	0352-00	1	0.005079%
BORDENTOWN CITY	0353-00	19	0.096505%
NEWARK CITY	0356-00	1,539	7.816945%
NEWARK CITY	0356-01	5	0.025396%
TRENTON CITY	0359-00	457	2.321212%
JERSEY CITY (POLICE)	0360-01	2	0.010158%
JERSEY CITY (FIRE)	0360-02	2	0.010158%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	3	0.015238%
MARGATE CITY	0361-00	100	0.507924%
ALLENDALE BOROUGH	0362-00	—	0.000000%
ALPHA BOROUGH	0363-00	—	0.000000%
AUDUBON PARK BOROUGH	0365-00	1	0.005079%
BEACHWOOD BOROUGH	0366-00	8	0.040634%
BROOKLAWN BOROUGH	0370-00	12	0.060951%
CHESILHURST BOROUGH	0372-00	9	0.045713%
EAST NEWARK BOROUGH	0376-00	10	0.050792%
ELMER BOROUGH	0377-00	2	0.010158%
EMERSON BOROUGH	0378-00	38	0.193011%

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ENGLEWOOD CLIFFS BOROUGH	0379-00	—	0.000000%
FRANKLIN LAKES BOROUGH	0384-00	25	0.126981%
FRENCHTOWN BOROUGH	0385-00	4	0.020317%
HAMBURG BOROUGH	0388-00	17	0.086347%
HARRINGTON PARK BOROUGH	0390-00	19	0.096505%
HAWORTH BOROUGH	0391-00	21	0.106664%
HIGHTSTOWN BOROUGH	0393-00	26	0.132060%
HOPATCONG BOROUGH	0395-00	53	0.269200%
INTERLAKEN BOROUGH	0396-00	3	0.015238%
JAMESBURG BOROUGH	0398-00	—	0.000000%
KINNELON BOROUGH	0399-00	31	0.157456%
LAKEHURST BOROUGH	0400-00	1	0.005079%
LINDENWOLD BOROUGH	0403-00	19	0.096505%
MAGNOLIA BOROUGH	0405-00	15	0.076189%
MEDFORD LAKES BOROUGH	0406-00	12	0.060951%
MILLTOWN BOROUGH	0408-00	21	0.106664%
MONTVALE BOROUGH	0409-00	39	0.198090%
NEPTUNE CITY BOROUGH	0411-00	2	0.010158%
NEWFIELD BOROUGH	0412-00	1	0.005079%
NORTH CALDWELL TOWNSHIP	0414-00	31	0.157456%
NORTHVALE BOROUGH	0415-00	29	0.147298%
NORWOOD BOROUGH	0416-00	28	0.142219%
PARAMUS BOROUGH	0418-00	3	0.015238%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	—	0.000000%
PEMBERTON BOROUGH	0419-00	—	0.000000%
PENNS GROVE BOROUGH	0420-00	11	0.055872%
PINE VALLEY BOROUGH	0421-00	3	0.015238%
RINGWOOD BOROUGH	0422-00	29	0.147298%
RIVERDALE BOROUGH	0423-00	27	0.137139%
ROSELAND BOROUGH	0428-00	1	0.005079%
SHIP BOTTOM BOROUGH	0430-00	4	0.020317%
SOMERDALE BOROUGH	0432-00	20	0.101585%
SOUTH PLAINFIELD BOROUGH	0433-00	56	0.284437%
STANHOPE BOROUGH	0435-00	13	0.066030%
WALDWICK BOROUGH	0441-00	39	0.198090%
WATCHUNG BOROUGH	0443-00	1	0.005079%
WEST PATERSON BOROUGH	0445-00	31	0.157456%
WEST WILDWOOD BOROUGH	0446-00	1	0.005079%
DEMAREST BOROUGH	0449-00	26	0.132060%
ENGLISHTOWN BOROUGH	0450-00	9	0.045713%
HARVEY CEDARS BOROUGH	0451-00	15	0.076189%
UPPER SADDLE RIVER BOROUGH	0452-00	34	0.172694%
BERNARDS TOWNSHIP	0457-00	56	0.284437%
BOONTON TOWNSHIP	0459-00	5	0.025396%
BRICK TOWNSHIP	0460-00	141	0.716172%
BURLINGTON TOWNSHIP	0462-00	50	0.253962%
CINNAMINSON TOWNSHIP	0464-00	12	0.060951%
CRANBURY TOWNSHIP	0466-00	1	0.005079%

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DELANCO TOWNSHIP	0468-00	19	0.096505%
DEPTFORD TOWNSHIP	0470-00	—	0.000000%
TOMS RIVER TOWNSHIP	0471-00	161	0.817757%
EASTAMPTON TOWNSHIP	0474-00	26	0.132060%
EAST GREENWICH TOWNSHIP	0475-00	1	0.005079%
EAST HANOVER TOWNSHIP	0476-00	1	0.005079%
EDGEWATER PARK TOWNSHIP	0477-00	4	0.020317%
EVESHAM TOWNSHIP	0480-00	139	0.706014%
FRANKLIN TOWNSHIP	0482-00	41	0.208249%
FRANKLIN TOWNSHIP	0483-00	7	0.035555%
GALLOWAY TOWNSHIP	0486-00	91	0.462210%
GREENWICH TOWNSHIP	0491-00	17	0.086347%
HARRISON TOWNSHIP	0494-00	1	0.005079%
HOPEWELL TOWNSHIP	0496-00	1	0.005079%
JACKSON TOWNSHIP	0497-00	162	0.822837%
LAWRENCE TOWNSHIP	0500-00	—	0.000000%
LEBANON TOWNSHIP	0501-00	11	0.055872%
LITTLE EGG HARBOR TOWNSHIP	0503-00	46	0.233645%
LOGAN TOWNSHIP	0504-00	—	0.000000%
LOPATCONG TOWNSHIP	0505-00	19	0.096505%
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	11	0.055872%
OLD BRIDGE TOWNSHIP	0508-00	5	0.025396%
MANSFIELD TOWNSHIP	0512-00	3	0.015238%
MANSFIELD TOWNSHIP	0513-00	2	0.010158%
MANTUA TOWNSHIP	0514-00	—	0.000000%
ABERDEEN TOWNSHIP	0515-00	—	0.000000%
MONTVILLE TOWNSHIP	0521-00	15	0.076189%
MOUNT LAUREL TOWNSHIP	0522-00	107	0.543478%
NORTH HANOVER TOWNSHIP	0525-00	13	0.066030%
OCEAN TOWNSHIP	0526-00	22	0.111743%
PISCATAWAY TOWNSHIP	0531-00	—	0.000000%
PLAINSBORO TOWNSHIP	0532-00	2	0.010158%
PLUMSTED TOWNSHIP	0533-00	10	0.050792%
HAZLET TOWNSHIP	0537-00	10	0.050792%
SOUTH BRUNSWICK TOWNSHIP	0544-00	84	0.426656%
SOUTH HARRISON TOWNSHIP	0545-00	1	0.005079%
BARNEGAT TOWNSHIP	0549-00	70	0.355547%
WARREN TOWNSHIP	0555-00	50	0.253962%
WASHINGTON TOWNSHIP	0557-00	1	0.005079%
WASHINGTON TOWNSHIP	0558-00	39	0.198090%
WATERFORD TOWNSHIP	0559-00	2	0.010158%
WESTAMPTON TOWNSHIP	0560-00	59	0.299675%
WILLINGBORO TOWNSHIP	0563-00	50	0.253962%
WOOLWICH TOWNSHIP	0566-00	32	0.162536%
WASHINGTON TOWNSHIP	0567-00	34	0.172694%
ATLANTIC COUNTY	0835-00	131	0.665380%
BERGEN COUNTY	0836-00	1	0.005079%
BURLINGTON COUNTY	0837-00	275	1.396791%
CAPE MAY COUNTY	0838-00	148	0.751727%

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CUMBERLAND COUNTY	0839-00	169	0.858392%
GLOUCESTER COUNTY	0840-00	2	0.010158%
MIDDLESEX COUNTY	0841-00	388	1.970745%
MONMOUTH COUNTY	0842-00	489	2.483747%
MORRIS COUNTY	0843-00	289	1.467900%
OCEAN COUNTY	0844-00	3	0.015238%
SALEM COUNTY	0845-00	—	0.000000%
SOMERSET COUNTY	0846-00	205	1.041244%
SUSSEX COUNTY	0847-00	—	0.000000%
UNION COUNTY	0848-00	385	1.955507%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	86	0.436814%
ABSECON CITY	0850-00	50	0.253962%
ASBURY PARK CITY	0851-00	5	0.025396%
ATLANTIC CITY	0852-00	628	3.189761%
BAYONNE CITY	0853-00	359	1.823447%
BEVERLY CITY	0854-00	1	0.005079%
BRIDGETON CITY	0855-00	138	0.700935%
BRIGANTINE CITY	0856-00	118	0.599350%
EAST ORANGE CITY	0858-00	417	2.118042%
EGG HARBOR CITY	0859-00	2	0.010158%
ELIZABETH CITY	0860-00	1	0.005079%
ENGLEWOOD CITY	0861-00	46	0.233645%
GARFIELD CITY	0862-00	63	0.319992%
GLOUCESTER CITY	0863-00	57	0.289516%
HACKENSACK CITY	0864-00	204	1.036165%
LONG BRANCH CITY	0867-00	191	0.970135%
MILLVILLE CITY	0868-00	20	0.101585%
NEW BRUNSWICK CITY	0869-00	241	1.224097%
NORTHFIELD CITY	0870-00	—	0.000000%
NORTH WILDWOOD CITY	0871-00	18	0.091426%
ORANGE CITY	0872-00	207	1.051403%
PASSAIC CITY	0873-00	3	0.015238%
PERTH AMBOY CITY	0874-00	1	0.005079%
PLAINFIELD CITY	0875-00	8	0.040634%
RAHWAY CITY	0876-00	1	0.005079%
SALEM CITY	0877-00	—	0.000000%
SUMMIT CITY	0878-00	148	0.751727%
UNION CITY	0879-00	161	0.817757%
VENTNOR CITY	0880-00	139	0.706014%
VINELAND CITY	0881-00	271	1.376474%
WILDWOOD CITY	0882-00	29	0.147298%
RIDGEFIELD PARK VILLAGE	0884-00	33	0.167615%
RIDGEWOOD VILLAGE	0885-00	1	0.005079%
SOUTH ORANGE VILLAGE	0886-00	136	0.690776%
BLOOMFIELD TOWNSHIP	0887-00	183	0.929501%
BOONTON TOWN	0888-00	—	0.000000%
DOVER TOWN	0889-00	51	0.259041%

**STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN**

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for the year ended June 30, 2023

Employer	Employer number	Plan members	Employer proportionate share
HACKETTSTOWN TOWN	0890-00	32	0.162536%
IRVINGTON TOWN	0892-00	255	1.295206%
KEARNY TOWN	0893-00	—	0.000000%
MONTCLAIR TOWNSHIP	0894-00	30	0.152377%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	240	1.219018%
MORRISTOWN TOWN	0895-00	86	0.436814%
NUTLEY TOWN	0896-00	—	0.000000%
PHILLIPSBURG TOWN	0897-00	50	0.253962%
SECAUCUS TOWN	0898-00	1	0.005079%
WESTFIELD TOWN	0899-00	123	0.624746%
WEST NEW YORK TOWN	0900-00	—	0.000000%
WEST ORANGE TOWNSHIP	0901-00	162	0.822837%
BELLEVILLE TOWNSHIP	0902-00	161	0.817757%
BELMAR BOROUGH	0905-00	—	0.000000%
BOGOTA BOROUGH	0907-00	36	0.182852%
BRADLEY BEACH BOROUGH	0908-00	—	0.000000%
BRIELLE BOROUGH	0909-00	26	0.132060%
CALDWELL BOROUGH	0911-00	—	0.000000%
CHATHAM BOROUGH	0913-00	34	0.172694%
CLIFFSIDE PARK BOROUGH	0914-00	1	0.005079%
COLLINGSWOOD BOROUGH	0915-00	1	0.005079%
DUMONT BOROUGH	0917-00	14	0.071109%
EATONTOWN BOROUGH	0919-00	—	0.000000%
EDGEWATER BOROUGH	0920-00	34	0.172694%
FAIR LAWN BOROUGH	0922-00	8	0.040634%
FAIRVIEW BOROUGH	0923-00	—	0.000000%
FLORHAM PARK BOROUGH	0924-00	—	0.000000%
FORT LEE BOROUGH	0925-00	99	0.502844%
FREEHOLD BOROUGH	0926-00	—	0.000000%
GARWOOD BOROUGH	0927-00	16	0.081268%
GLEN RIDGE BOROUGH	0929-00	43	0.218407%
HASBROUCK HEIGHTS BOROUGH	0931-00	1	0.005079%
HO HO KUS BOROUGH	0932-00	27	0.137139%
KENILWORTH BOROUGH	0934-00	—	0.000000%
LODI BOROUGH	0937-00	8	0.040634%
MADISON BOROUGH	0938-00	60	0.304754%
MANASQUAN BOROUGH	0939-00	31	0.157456%
MANTOLOKING BOROUGH	0940-00	18	0.091426%
MANVILLE BOROUGH	0941-00	14	0.071109%
MERCHANTVILLE BOROUGH	0942-00	16	0.081268%
MOUNTAIN LAKES BOROUGH	0946-00	29	0.147298%
MOUNTAINSIDE BOROUGH	0947-00	40	0.203169%
NEW MILFORD BOROUGH	0948-00	46	0.233645%
NEW PROVIDENCE BOROUGH	0949-00	18	0.091426%
NORTH ARLINGTON BOROUGH	0950-00	—	0.000000%
NORTH PLAINFIELD BOROUGH	0951-00	120	0.609508%
OCEAN GATE BOROUGH	0952-00	2	0.010158%
PARK RIDGE BOROUGH	0955-00	22	0.111743%
POINT PLEASANT BOROUGH	0956-00	6	0.030475%

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Employer	Employer number	Plan members	Employer proportionate share
POINT PLEASANT BEACH BOROUGH	0957-00	5	0.025396%
RAMSEY BOROUGH	0960-00	9	0.045713%
RED BANK BOROUGH	0961-00	—	0.000000%
RIVER EDGE BOROUGH	0963-00	40	0.203169%
ROCKAWAY BOROUGH	0964-00	24	0.121902%
ROSELLE BOROUGH	0965-00	—	0.000000%
ROSELLE PARK BOROUGH	0966-00	8	0.040634%
SAYREVILLE BOROUGH	0968-00	89	0.452052%
SEA GIRT BOROUGH	0969-00	19	0.096505%
SEASIDE HEIGHTS BOROUGH	0970-00	1	0.005079%
SEASIDE PARK BOROUGH	0971-00	11	0.055872%
SOMERVILLE BOROUGH	0972-00	59	0.299675%
SPRING LAKE BOROUGH	0973-00	23	0.116822%
SPRING LAKE HEIGHTS BOROUGH	0974-00	10	0.050792%
TENAFLY BOROUGH	0975-00	2	0.010158%
WASHINGTON BOROUGH	0976-00	3	0.015238%
WEST CALDWELL BOROUGH	0977-00	24	0.121902%
WESTWOOD BOROUGH	0978-00	46	0.233645%
WHARTON BOROUGH	0979-00	38	0.193011%
WILDWOOD CREST BOROUGH	0980-00	1	0.005079%
WOOD-RIDGE BOROUGH	0982-00	—	0.000000%
BERKELEY HEIGHTS TOWNSHIP	0985-00	—	0.000000%
CRANFORD TOWNSHIP	0988-00	—	0.000000%
DENVILLE TOWNSHIP	0989-00	65	0.330150%
EWING TOWNSHIP	0990-00	—	0.000000%
HADDON TOWNSHIP	0991-00	29	0.147298%
HAMILTON TOWNSHIP	0992-00	—	0.000000%
HARDING TOWNSHIP	0993-00	12	0.060951%
HILLSIDE TOWNSHIP	0994-00	—	0.000000%
INDEPENDENCE TOWNSHIP	0995-00	5	0.025396%
LAKEWOOD TOWNSHIP	0996-00	155	0.787282%
LAWRENCE TOWNSHIP	0997-00	23	0.116822%
LIVINGSTON TOWNSHIP	0998-00	112	0.568874%
MAPLEWOOD TOWNSHIP	1000-00	172	0.873630%
MILLBURN TOWNSHIP	1001-00	—	0.000000%
MORRIS TOWNSHIP	1002-00	114	0.579033%
NEPTUNE TOWNSHIP	1003-00	—	0.000000%
NORTH BERGEN TWP	1004-00	116	0.589191%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	86	0.436814%
LONG HILL TOWNSHIP	1006-00	38	0.193011%
EDISON TOWNSHIP	1008-00	308	1.564406%
ROCKAWAY TOWNSHIP	1010-00	—	0.000000%
SOUTH HACKENSACK TOWNSHIP	1011-00	23	0.116822%
SPRINGFIELD TOWNSHIP	1012-00	3	0.015238%
TEANECK TOWNSHIP	1013-00	327	1.660911%
UNION TOWNSHIP	1014-00	263	1.335840%
WASHINGTON TOWNSHIP	1015-00	11	0.055872%
WEEHAWKEN TOWNSHIP	1016-00	—	0.000000%
ESSEX COUNTY PARK COMMISSION	1246-00	—	0.000000%

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for the year ended June 30, 2023

Employer	Employer number	Plan members	Employer proportionate share
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	1	0.005079%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	2	0.010158%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1	0.005079%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	0.000000%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	—	0.000000%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	—	0.000000%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	—	0.000000%
CHERRY HILL TWP FIRE DIST 13	1702-00	12	0.060951%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	—	0.000000%
NJ TRANSIT CORPORATION	1733-00	341	1.732021%
HANOVER TWP FIRE DIST 2	1734-00	6	0.030475%
VOORHEES FIRE DISTRICT PFRS	1740-01	1	0.005079%
JACKSON TWP BD OF FIRE DIST 2	1756-00	8	0.040634%
HANOVER TWP FIRE COMM #3	1757-00	10	0.050792%
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	63	0.319992%
CINNAMINSON TWP FIRE DIST #1	1779-00	22	0.111743%
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	14	0.071109%
MONROE TWP FIRE DISTRICT 2	1804-00	25	0.126981%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	0.000000%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	—	0.000000%
WOODBRIIDGE TWP FIRE DIST # 11	1836-00	—	0.000000%
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	26	0.132060%
MONROE TWP FIRE DISTRICT #3	1838-00	32	0.162536%
HOPEWELL TWP FIRE DIST 1	1872-00	—	0.000000%
WOODBRIIDGE TWP FIRE DIST (FORD	8023-00	—	0.000000%
WALL TWONSHIP FIRE DIST 3	8078-00	—	0.000000%
HARRISON TWP FIRE DIST 1	8090-00	—	0.000000%
MONTVILLE TWP FIRE DISTRICT 3	8096-00	—	0.000000%
PRINCETON	8140-00	6	0.030475%
PENSIONERS GROUP	9975-00	2	0.010158%
Total		<u>19,688</u>	<u>100.000000%</u>

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STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2023

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
CHESTERFIELD TOWNSHIP	0009-00	\$ 2,835,529	\$ (514,117)
HAMILTON TOWNSHIP	0013-00	14,000,335	(2,538,534)
HANOVER TOWNSHIP	0015-00	6,202,666	(1,124,665)
HILLSBOROUGH TOWNSHIP	0016-00	18,076,364	(3,277,598)
HOLLAND TOWNSHIP	0017-00	886,090	(160,665)
HOPEWELL TOWNSHIP	0018-00	5,493,787	(996,131)
JEFFERSON TOWNSHIP	0019-00	6,734,334	(1,221,066)
MANCHESTER TOWNSHIP	0020-00	3,544,395	(642,668)
MONROE TOWNSHIP	0024-00	—	—
MOORESTOWN TOWNSHIP	0025-00	7,797,635	(1,413,864)
PEMBERTON TOWNSHIP	0028-00	7,974,881	(1,446,002)
RIVERSIDE TOWNSHIP	0033-00	4,607,696	(835,465)
COLTS NECK TOWNSHIP	0037-00	6,202,666	(1,124,665)
AVALON BOROUGH	0038-00	—	—
CAPE MAY CITY	0040-00	354,422	(64,264)
CEDAR GROVE TOWNSHIP	0041-00	—	—
FLORENCE TOWNSHIP	0042-00	7,443,213	(1,349,600)
GLOUCESTER TOWNSHIP	0044-00	—	—
HIGH BRIDGE BOROUGH	0046-00	354,422	(64,264)
HUNTERDON COUNTY	0047-00	—	—
MONTGOMERY TOWNSHIP	0049-00	8,329,303	(1,510,265)
MOUNT EPHRAIM BOROUGH	0050-00	2,303,848	(417,733)
UPPER TOWNSHIP	0053-00	—	—
WEST AMWELL TOWNSHIP	0054-00	531,668	(96,402)
WESTVILLE BOROUGH	0055-00	2,658,305	(482,003)
LYNDHURST TOWNSHIP	0059-00	1,772,180	(321,331)
BEDMINSTER TOWNSHIP	0063-00	4,076,028	(739,064)
FLEMINGTON BOROUGH	0068-00	3,898,817	(706,932)
HAWTHORNE BOROUGH	0071-00	9,569,850	(1,735,201)
NATIONAL PARK BOROUGH	0073-00	177,211	(32,132)
PENNSAUKEN TOWNSHIP	0075-00	18,430,821	(3,341,868)
SPARTA TOWNSHIP	0078-00	6,202,666	(1,124,665)
TEWKSBURY TOWNSHIP	0079-00	3,189,938	(578,398)
WOODSTOWN BOROUGH	0080-00	2,658,305	(482,003)
LONGPORT BOROUGH	0082-00	3,367,149	(610,530)
PATERSON CITY	0083-00	1,240,547	(224,935)
STONE HARBOR BOROUGH	0085-00	2,658,305	(482,003)
STONE HARBOR BOROUGH	0085-01	—	—
LITTLE FERRY BOROUGH	0087-00	177,211	(32,132)
MIDLAND PARK BOROUGH	0088-00	—	—
NETCONG BOROUGH	0090-00	2,835,516	(514,135)
WEST DEPTFORD TOWNSHIP	0092-00	7,620,424	(1,381,732)
ISLAND HEIGHTS BOROUGH	0093-00	177,211	(32,132)
LINWOOD CITY	0094-00	886,090	(160,665)

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
LUMBERTON TOWNSHIP	0095-00	\$ 6,202,666	\$ (1,124,665)
HALEDON BOROUGH	0096-00	5,139,365	(931,867)
UPPER DEERFIELD TOWNSHIP	0097-00	—	—
RARITAN BOROUGH	0098-00	—	—
MAPLE SHADE TOWNSHIP	0099-00	531,668	(96,402)
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	—	—
WOODBRIIDGE TOWNSHIP	0103-00	177,211	(32,132)
MARLBORO TOWNSHIP	0104-00	19,671,333	(3,566,797)
HOLMDEL TOWNSHIP	0105-00	11,342,030	(2,056,532)
BAY HEAD BOROUGH	0107-00	2,658,305	(482,003)
NORTH HALEDON BOROUGH	0108-00	5,671,033	(1,028,269)
ALLENTOWN BOROUGH	0118-00	886,090	(160,665)
MENDHAM TOWNSHIP	0121-00	4,784,908	(867,597)
CLINTON TOWNSHIP	0131-00	6,379,877	(1,156,796)
EGG HARBOR TOWNSHIP	0132-00	21,975,181	(3,984,530)
HOWELL TOWNSHIP	0133-00	27,823,425	(5,044,931)
FRANKLIN BOROUGH	0134-00	4,607,696	(835,465)
PITMAN BOROUGH	0137-00	—	—
HADDON HEIGHTS BOROUGH	0143-00	177,211	(32,132)
CLEMENTON BOROUGH	0166-00	—	—
STAFFORD TOWNSHIP	0167-00	177,211	(32,132)
CHERRY HILL TOWNSHIP	0171-00	354,422	(64,264)
CHERRY HILL TOWNSHIP LIBRARY	0171-01	177,211	(32,132)
CHERRY HILL TWP	0171-02	6,025,455	(1,092,533)
MOUNT OLIVE TOWNSHIP	0172-00	—	—
FAR HILLS BOROUGH	0174-00	2,126,637	(385,601)
WAYNE TOWNSHIP	0176-00	22,506,849	(4,080,932)
EAST RUTHERFORD BOROUGH	0177-00	2,126,637	(385,601)
POHATCONG TOWNSHIP	0178-00	3,367,149	(610,530)
WINFIELD TOWNSHIP	0182-00	2,481,059	(449,865)
PINE BEACH BOROUGH	0183-00	1,772,180	(321,331)
PEQUANNOCK TOWNSHIP	0184-00	6,911,545	(1,253,198)
BELVIDERE TOWN	0187-00	886,090	(160,665)
PROSPECT PARK BOROUGH	0194-00	3,898,817	(706,932)
ATLANTIC HIGHLANDS BOROUGH	0200-00	4,076,028	(739,064)
OGDENSBURG BOROUGH	0204-00	—	—
SWEDESBORO BOROUGH	0205-00	354,422	(64,264)
EAST BRUNSWICK TOWNSHIP	0206-00	15,240,848	(2,763,464)
CAMDEN COUNTY	0207-00	3,898,817	(706,932)
OCEAN CITY	0208-00	23,570,150	(4,273,729)
WENONAH BOROUGH	0209-00	—	—
HIGHLAND PARK BOROUGH	0210-00	7,620,424	(1,381,732)
ALPINE BOROUGH	0211-00	3,721,606	(674,800)
OAKLYN BOROUGH	0212-00	354,422	(64,264)

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
RUTHERFORD BOROUGH	0213-00	\$ 7,797,635	\$ (1,413,864)
BERNARDSVILLE BOROUGH	0215-00	6,025,455	(1,092,533)
SADDLE RIVER BOROUGH	0219-00	3,367,149	(610,530)
HIGHLANDS BOROUGH	0220-00	—	—
LAUREL SPRINGS BOROUGH	0221-00	1,772,180	(321,331)
SCOTCH PLAINS TOWNSHIP	0245-00	12,405,366	(2,249,335)
LOWER TOWNSHIP	0247-00	708,879	(128,534)
NORTH BRUNSWICK TOWNSHIP	0248-00	5,493,787	(996,131)
SOMERS POINT CITY	0251-00	1,772,180	(321,331)
PLEASANTVILLE CITY	0254-00	354,422	(64,264)
MENDHAM BOROUGH	0255-00	354,422	(64,264)
CRESSKILL BOROUGH	0256-00	6,557,123	(1,188,935)
KEYPORT BOROUGH	0258-00	7,443,213	(1,349,600)
MOUNT ARLINGTON BOROUGH	0259-00	177,211	(32,132)
WANAQUE BOROUGH	0260-00	1,240,547	(224,935)
FANWOOD BOROUGH	0261-00	—	—
TUCKERTON BOROUGH	0262-00	354,422	(64,264)
DELTRAN TOWNSHIP	0276-00	5,493,787	(996,131)
UPPER FREEHOLD TOWNSHIP	0278-00	—	—
BRANCBURG TOWNSHIP	0279-00	177,211	(32,132)
HARDYSTON TOWNSHIP	0280-00	4,784,908	(867,597)
EAST WINDSOR TOWNSHIP	0282-00	177,211	(32,132)
LITTLE FALLS TOWNSHIP	0283-00	7,974,881	(1,446,002)
RUNNEMEDE BOROUGH	0286-00	—	—
METUCHEN BOROUGH	0287-00	5,493,787	(996,131)
CLIFTON CITY	0302-00	56,532,975	(10,250,533)
UNION BEACH BOROUGH	0314-00	4,962,153	(899,735)
MOUNT HOLLY TOWNSHIP	0320-00	4,784,908	(867,597)
TOTOWA BOROUGH	0323-00	8,329,303	(1,510,265)
BLOOMINGDALE BOROUGH	0328-00	177,211	(32,132)
WALL TOWNSHIP	0329-00	13,114,210	(2,377,863)
SOUTH RIVER BOROUGH	0331-00	5,493,787	(996,131)
CAMDEN CITY	0336-00	33,848,914	(6,137,470)
LAKE COMO BOROUGH	0337-00	1,063,301	(192,797)
OCEAN TOWNSHIP	0339-00	18,253,575	(3,309,730)
BORDENTOWN TWP	0342-00	7,088,756	(1,285,330)
WEST LONG BRANCH BOROUGH	0343-00	3,544,395	(642,668)
ESSEX COUNTY	0349-00	43,418,764	(7,872,671)
HUDSON COUNTY	0352-00	177,211	(32,132)
BORDENTOWN CITY	0353-00	3,367,149	(610,530)
NEWARK CITY	0356-00	272,740,497	(49,453,184)
NEWARK CITY	0356-01	886,090	(160,665)
TRENTON CITY	0359-00	80,989,250	(14,684,934)
JERSEY CITY (POLICE)	0360-01	354,422	(64,264)

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
JERSEY CITY (FIRE)	0360-02	\$ 354,422	\$ (64,264)
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	531,668	(96,402)
MARGATE CITY	0361-00	17,721,942	(3,213,334)
ALLENDALE BOROUGH	0362-00	—	—
ALPHA BOROUGH	0363-00	—	—
AUDUBON PARK BOROUGH	0365-00	177,211	(32,132)
BEACHWOOD BOROUGH	0366-00	1,417,758	(257,067)
BROOKLAWN BOROUGH	0370-00	2,126,637	(385,601)
CHESILHURST BOROUGH	0372-00	1,594,969	(289,199)
EAST NEWARK BOROUGH	0376-00	1,772,180	(321,331)
ELMER BOROUGH	0377-00	354,422	(64,264)
EMERSON BOROUGH	0378-00	6,734,334	(1,221,066)
ENGLEWOOD CLIFFS BOROUGH	0379-00	—	—
FRANKLIN LAKES BOROUGH	0384-00	4,430,485	(803,334)
FRENCHTOWN BOROUGH	0385-00	708,879	(128,534)
HAMBURG BOROUGH	0388-00	3,012,727	(546,266)
HARRINGTON PARK BOROUGH	0390-00	3,367,149	(610,530)
HAWORTH BOROUGH	0391-00	3,721,606	(674,800)
HIGHTSTOWN BOROUGH	0393-00	4,607,696	(835,465)
HOPATCONG BOROUGH	0395-00	9,392,639	(1,703,069)
INTERLAKEN BOROUGH	0396-00	531,668	(96,402)
JAMESBURG BOROUGH	0398-00	—	—
KINNELON BOROUGH	0399-00	5,493,787	(996,131)
LAKEHURST BOROUGH	0400-00	177,211	(32,132)
LINDENWOLD BOROUGH	0403-00	3,367,149	(610,530)
MAGNOLIA BOROUGH	0405-00	2,658,305	(482,003)
MEDFORD LAKES BOROUGH	0406-00	2,126,637	(385,601)
MILLTOWN BOROUGH	0408-00	3,721,606	(674,800)
MONTVALE BOROUGH	0409-00	6,911,545	(1,253,198)
NEPTUNE CITY BOROUGH	0411-00	354,422	(64,264)
NEWFIELD BOROUGH	0412-00	177,211	(32,132)
NORTH CALDWELL TOWNSHIP	0414-00	5,493,787	(996,131)
NORTHVALE BOROUGH	0415-00	5,139,365	(931,867)
NORWOOD BOROUGH	0416-00	4,962,153	(899,735)
PARAMUS BOROUGH	0418-00	531,668	(96,402)
PARAMUS BOROUGH POLICE DEPARTM	0418-01	—	—
PEMBERTON BOROUGH	0419-00	—	—
PENNS GROVE BOROUGH	0420-00	1,949,426	(353,469)
PINE VALLEY BOROUGH	0421-00	531,668	(96,402)
RINGWOOD BOROUGH	0422-00	5,139,365	(931,867)
RIVERDALE BOROUGH	0423-00	4,784,908	(867,597)
ROSELAND BOROUGH	0428-00	177,211	(32,132)
SHIP BOTTOM BOROUGH	0430-00	708,879	(128,534)
SOMERDALE BOROUGH	0432-00	3,544,395	(642,668)

STATE OF NEW JERSEY
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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2023

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
SOUTH PLAINFIELD BOROUGH	0433-00	\$ 9,924,272	\$ (1,799,465)
STANHOPE BOROUGH	0435-00	2,303,848	(417,733)
WALDWICK BOROUGH	0441-00	6,911,545	(1,253,198)
WATCHUNG BOROUGH	0443-00	177,211	(32,132)
WEST PATERSON BOROUGH	0445-00	5,493,787	(996,131)
WEST WILDWOOD BOROUGH	0446-00	177,211	(32,132)
DEMAREST BOROUGH	0449-00	4,607,696	(835,465)
ENGLISHTOWN BOROUGH	0450-00	1,594,969	(289,199)
HARVEY CEDARS BOROUGH	0451-00	2,658,305	(482,003)
UPPER SADDLE RIVER BOROUGH	0452-00	6,025,455	(1,092,533)
BERNARDS TOWNSHIP	0457-00	9,924,272	(1,799,465)
BOONTON TOWNSHIP	0459-00	886,090	(160,665)
BRICK TOWNSHIP	0460-00	24,987,909	(4,530,796)
BURLINGTON TOWNSHIP	0462-00	8,860,971	(1,606,667)
CINNAMINSON TOWNSHIP	0464-00	2,126,637	(385,601)
CRANBURY TOWNSHIP	0466-00	177,211	(32,132)
DELANCO TOWNSHIP	0468-00	3,367,149	(610,530)
DEPTFORD TOWNSHIP	0470-00	—	—
TOMS RIVER TOWNSHIP	0471-00	28,532,304	(5,173,464)
EASTAMPTON TOWNSHIP	0474-00	4,607,696	(835,465)
EAST GREENWICH TOWNSHIP	0475-00	177,211	(32,132)
EAST HANOVER TOWNSHIP	0476-00	177,211	(32,132)
EDGEWATER PARK TOWNSHIP	0477-00	708,879	(128,534)
EVESHAM TOWNSHIP	0480-00	24,633,487	(4,466,533)
FRANKLIN TOWNSHIP	0482-00	7,266,002	(1,317,468)
FRANKLIN TOWNSHIP	0483-00	1,240,547	(224,935)
GALLOWAY TOWNSHIP	0486-00	16,126,938	(2,924,129)
GREENWICH TOWNSHIP	0491-00	3,012,727	(546,266)
HARRISON TOWNSHIP	0494-00	177,211	(32,132)
HOPEWELL TOWNSHIP	0496-00	177,211	(32,132)
JACKSON TOWNSHIP	0497-00	28,709,550	(5,205,603)
LAWRENCE TOWNSHIP	0500-00	—	—
LEBANON TOWNSHIP	0501-00	1,949,426	(353,469)
LITTLE EGG HARBOR TOWNSHIP	0503-00	8,152,092	(1,478,134)
LOGAN TOWNSHIP	0504-00	—	—
LOPATCONG TOWNSHIP	0505-00	3,367,149	(610,530)
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	1,949,426	(353,469)
OLD BRIDGE TOWNSHIP	0508-00	886,090	(160,665)
MANSFIELD TOWNSHIP	0512-00	531,668	(96,402)
MANSFIELD TOWNSHIP	0513-00	354,422	(64,264)
MANTUA TOWNSHIP	0514-00	—	—
ABERDEEN TOWNSHIP	0515-00	—	—
MONTVILLE TOWNSHIP	0521-00	2,658,305	(482,003)
MOUNT LAUREL TOWNSHIP	0522-00	18,962,454	(3,438,264)

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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2023

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
NORTH HANOVER TOWNSHIP	0525-00	\$ 2,303,848	\$ (417,733)
OCEAN TOWNSHIP	0526-00	3,898,817	(706,932)
PISCATAWAY TOWNSHIP	0531-00	—	—
PLAINSBORO TOWNSHIP	0532-00	354,422	(64,264)
PLUMSTED TOWNSHIP	0533-00	1,772,180	(321,331)
HAZLET TOWNSHIP	0537-00	1,772,180	(321,331)
SOUTH BRUNSWICK TOWNSHIP	0544-00	14,886,426	(2,699,200)
SOUTH HARRISON TOWNSHIP	0545-00	177,211	(32,132)
BARNEGAT TOWNSHIP	0549-00	12,405,366	(2,249,335)
WARREN TOWNSHIP	0555-00	8,860,971	(1,606,667)
WASHINGTON TOWNSHIP	0557-00	177,211	(32,132)
WASHINGTON TOWNSHIP	0558-00	6,911,545	(1,253,198)
WATERFORD TOWNSHIP	0559-00	354,422	(64,264)
WESTAMPTON TOWNSHIP	0560-00	10,455,940	(1,895,866)
WILLINGBORO TOWNSHIP	0563-00	8,860,971	(1,606,667)
WOOLWICH TOWNSHIP	0566-00	5,671,033	(1,028,269)
WASHINGTON TOWNSHIP	0567-00	6,025,455	(1,092,533)
ATLANTIC COUNTY	0835-00	23,215,728	(4,209,465)
BERGEN COUNTY	0836-00	177,211	(32,132)
BURLINGTON COUNTY	0837-00	48,735,340	(8,836,670)
CAPE MAY COUNTY	0838-00	26,228,456	(4,755,732)
CUMBERLAND COUNTY	0839-00	29,950,097	(5,430,538)
GLOUCESTER COUNTY	0840-00	354,422	(64,264)
MIDDLESEX COUNTY	0841-00	68,761,130	(12,467,737)
MONMOUTH COUNTY	0842-00	86,660,248	(15,713,197)
MORRIS COUNTY	0843-00	51,216,399	(9,286,534)
OCEAN COUNTY	0844-00	531,668	(96,402)
SALEM COUNTY	0845-00	—	—
SOMERSET COUNTY	0846-00	36,329,974	(6,587,334)
SUSSEX COUNTY	0847-00	—	—
UNION COUNTY	0848-00	68,229,462	(12,371,335)
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	15,240,848	(2,763,464)
ABSECON CITY	0850-00	8,860,971	(1,606,667)
ASBURY PARK CITY	0851-00	886,090	(160,665)
ATLANTIC CITY	0852-00	111,293,734	(20,179,730)
BAYONNE CITY	0853-00	63,621,765	(11,535,870)
BEVERLY CITY	0854-00	177,211	(32,132)
BRIDGETON CITY	0855-00	24,456,275	(4,434,401)
BRIGANTINE CITY	0856-00	20,911,880	(3,791,733)
EAST ORANGE CITY	0858-00	73,900,460	(13,399,598)
EGG HARBOR CITY	0859-00	354,422	(64,264)
ELIZABETH CITY	0860-00	177,211	(32,132)
ENGLEWOOD CITY	0861-00	8,152,092	(1,478,134)
GARFIELD CITY	0862-00	11,164,819	(2,024,400)

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STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2023

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
GLOUCESTER CITY	0863-00	\$ 10,101,483	\$ (1,831,596)
HACKENSACK CITY	0864-00	36,152,763	(6,555,203)
LONG BRANCH CITY	0867-00	33,848,914	(6,137,470)
MILLVILLE CITY	0868-00	3,544,395	(642,668)
NEW BRUNSWICK CITY	0869-00	42,709,885	(7,744,137)
NORTHFIELD CITY	0870-00	—	—
NORTH WILDWOOD CITY	0871-00	3,189,938	(578,398)
ORANGE CITY	0872-00	36,684,431	(6,651,604)
PASSAIC CITY	0873-00	531,668	(96,402)
PERTH AMBOY CITY	0874-00	177,211	(32,132)
PLAINFIELD CITY	0875-00	1,417,758	(257,067)
RAHWAY CITY	0876-00	177,211	(32,132)
SALEM CITY	0877-00	—	—
SUMMIT CITY	0878-00	26,228,456	(4,755,732)
UNION CITY	0879-00	28,532,304	(5,173,464)
VENTNOR CITY	0880-00	24,633,487	(4,466,533)
VINELAND CITY	0881-00	48,026,461	(8,708,136)
WILDWOOD CITY	0882-00	5,139,365	(931,867)
RIDGEFIELD PARK VILLAGE	0884-00	5,848,244	(1,060,401)
RIDGEWOOD VILLAGE	0885-00	177,211	(32,132)
SOUTH ORANGE VILLAGE	0886-00	24,101,818	(4,370,131)
BLOOMFIELD TOWNSHIP	0887-00	32,431,156	(5,880,403)
BOONTON TOWN	0888-00	—	—
DOVER TOWN	0889-00	9,038,182	(1,638,799)
HACKETTSTOWN TOWN	0890-00	5,671,033	(1,028,269)
IRVINGTON TOWN	0892-00	45,190,945	(8,194,002)
KEARNY TOWN	0893-00	—	—
MONTCLAIR TOWNSHIP	0894-00	5,316,576	(963,999)
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	42,532,674	(7,712,005)
MORRISTOWN TOWN	0895-00	15,240,848	(2,763,464)
NUTLEY TOWN	0896-00	—	—
PHILLIPSBURG TOWN	0897-00	8,860,971	(1,606,667)
SECAUCUS TOWN	0898-00	177,211	(32,132)
WESTFIELD TOWN	0899-00	21,797,970	(3,952,398)
WEST NEW YORK TOWN	0900-00	—	—
WEST ORANGE TOWNSHIP	0901-00	28,709,550	(5,205,603)
BELLEVILLE TOWNSHIP	0902-00	28,532,304	(5,173,464)
BELMAR BOROUGH	0905-00	—	—
BOGOTA BOROUGH	0907-00	6,379,877	(1,156,796)
BRADLEY BEACH BOROUGH	0908-00	—	—
BRIELLE BOROUGH	0909-00	4,607,696	(835,465)
CALDWELL BOROUGH	0911-00	—	—
CHATHAM BOROUGH	0913-00	6,025,455	(1,092,533)
CLIFFSIDE PARK BOROUGH	0914-00	177,211	(32,132)

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STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2023

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
COLLINGSWOOD BOROUGH	0915-00	\$ 177,211	\$ (32,132)
DUMONT BOROUGH	0917-00	2,481,059	(449,865)
EATONTOWN BOROUGH	0919-00	—	—
EDGEWATER BOROUGH	0920-00	6,025,455	(1,092,533)
FAIR LAWN BOROUGH	0922-00	1,417,758	(257,067)
FAIRVIEW BOROUGH	0923-00	—	—
FLORHAM PARK BOROUGH	0924-00	—	—
FORT LEE BOROUGH	0925-00	17,544,696	(3,181,196)
FREEHOLD BOROUGH	0926-00	—	—
GARWOOD BOROUGH	0927-00	2,835,516	(514,135)
GLEN RIDGE BOROUGH	0929-00	7,620,424	(1,381,732)
HASBROUCK HEIGHTS BOROUGH	0931-00	177,211	(32,132)
HO HO KUS BOROUGH	0932-00	4,784,908	(867,597)
KENILWORTH BOROUGH	0934-00	—	—
LODI BOROUGH	0937-00	1,417,758	(257,067)
MADISON BOROUGH	0938-00	10,633,151	(1,927,998)
MANASQUAN BOROUGH	0939-00	5,493,787	(996,131)
MANTOLOKING BOROUGH	0940-00	3,189,938	(578,398)
MANVILLE BOROUGH	0941-00	2,481,059	(449,865)
MERCHANTVILLE BOROUGH	0942-00	2,835,516	(514,135)
MOUNTAIN LAKES BOROUGH	0946-00	5,139,365	(931,867)
MOUNTAINSIDE BOROUGH	0947-00	7,088,756	(1,285,330)
NEW MILFORD BOROUGH	0948-00	8,152,092	(1,478,134)
NEW PROVIDENCE BOROUGH	0949-00	3,189,938	(578,398)
NORTH ARLINGTON BOROUGH	0950-00	—	—
NORTH PLAINFIELD BOROUGH	0951-00	21,266,302	(3,855,996)
OCEAN GATE BOROUGH	0952-00	354,422	(64,264)
PARK RIDGE BOROUGH	0955-00	3,898,817	(706,932)
POINT PLEASANT BOROUGH	0956-00	1,063,301	(192,797)
POINT PLEASANT BEACH BOROUGH	0957-00	886,090	(160,665)
RAMSEY BOROUGH	0960-00	1,594,969	(289,199)
RED BANK BOROUGH	0961-00	—	—
RIVER EDGE BOROUGH	0963-00	7,088,756	(1,285,330)
ROCKAWAY BOROUGH	0964-00	4,253,274	(771,202)
ROSELLE BOROUGH	0965-00	—	—
ROSELLE PARK BOROUGH	0966-00	1,417,758	(257,067)
SAYREVILLE BOROUGH	0968-00	15,772,516	(2,859,865)
SEA GIRT BOROUGH	0969-00	3,367,149	(610,530)
SEASIDE HEIGHTS BOROUGH	0970-00	177,211	(32,132)
SEASIDE PARK BOROUGH	0971-00	1,949,426	(353,469)
SOMERVILLE BOROUGH	0972-00	10,455,940	(1,895,866)
SPRING LAKE BOROUGH	0973-00	4,076,028	(739,064)
SPRING LAKE HEIGHTS BOROUGH	0974-00	1,772,180	(321,331)
TENAFLY BOROUGH	0975-00	354,422	(64,264)

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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2023

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
WASHINGTON BOROUGH	0976-00	\$ 531,668	\$ (96,402)
WEST CALDWELL BOROUGH	0977-00	4,253,274	(771,202)
WESTWOOD BOROUGH	0978-00	8,152,092	(1,478,134)
WHARTON BOROUGH	0979-00	6,734,334	(1,221,066)
WILDWOOD CREST BOROUGH	0980-00	177,211	(32,132)
WOOD-RIDGE BOROUGH	0982-00	—	—
BERKELEY HEIGHTS TOWNSHIP	0985-00	—	—
CRANFORD TOWNSHIP	0988-00	—	—
DENVILLE TOWNSHIP	0989-00	11,519,241	(2,088,664)
EWING TOWNSHIP	0990-00	—	—
HADDON TOWNSHIP	0991-00	5,139,365	(931,867)
HAMILTON TOWNSHIP	0992-00	—	—
HARDING TOWNSHIP	0993-00	2,126,637	(385,601)
HILLSIDE TOWNSHIP	0994-00	—	—
INDEPENDENCE TOWNSHIP	0995-00	886,090	(160,665)
LAKEWOOD TOWNSHIP	0996-00	27,469,003	(4,980,667)
LAWRENCE TOWNSHIP	0997-00	4,076,028	(739,064)
LIVINGSTON TOWNSHIP	0998-00	19,848,544	(3,598,929)
MAPLEWOOD TOWNSHIP	1000-00	30,481,765	(5,526,940)
MILLBURN TOWNSHIP	1001-00	—	—
MORRIS TOWNSHIP	1002-00	20,203,001	(3,663,199)
NEPTUNE TOWNSHIP	1003-00	—	—
NORTH BERGEN TWP	1004-00	20,557,423	(3,727,463)
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	15,240,848	(2,763,464)
LONG HILL TOWNSHIP	1006-00	6,734,334	(1,221,066)
EDISON TOWNSHIP	1008-00	54,583,583	(9,897,071)
ROCKAWAY TOWNSHIP	1010-00	—	—
SOUTH HACKENSACK TOWNSHIP	1011-00	4,076,028	(739,064)
SPRINGFIELD TOWNSHIP	1012-00	531,668	(96,402)
TEANECK TOWNSHIP	1013-00	57,950,733	(10,507,601)
UNION TOWNSHIP	1014-00	46,608,703	(8,451,069)
WASHINGTON TOWNSHIP	1015-00	1,949,426	(353,469)
WEEHAWKEN TOWNSHIP	1016-00	—	—
ESSEX COUNTY PARK COMMISSION	1246-00	—	—
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	177,211	(32,132)
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	354,422	(64,264)
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	177,211	(32,132)
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	—
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	—	—
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	—	—
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	—	—
CHERRY HILL TWP FIRE DIST 13	1702-00	2,126,637	(385,601)
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	—	—
NJ TRANSIT CORPORATION	1733-00	60,431,827	(10,957,472)
HANOVER TWP FIRE DIST 2	1734-00	1,063,301	(192,797)

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
VOORHEES FIRE DISTRICT PFRS	1740-01	\$ 177,211	\$ (32,132)
JACKSON TWP BD OF FIRE DIST 2	1756-00	1,417,758	(257,067)
HANOVER TWP FIRE COMM #3	1757-00	1,772,180	(321,331)
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	11,164,819	(2,024,400)
CINNAMINSON TWP FIRE DIST #1	1779-00	3,898,817	(706,932)
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	2,481,059	(449,865)
MONROE TWP FIRE DISTRICT 2	1804-00	4,430,485	(803,334)
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	—
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	—	—
WOODBIDGE TWP FIRE DIST # 11	1836-00	—	—
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	4,607,696	(835,465)
MONROE TWP FIRE DISTRICT #3	1838-00	5,671,033	(1,028,269)
HOPEWELL TWP FIRE DIST 1	1872-00	—	—
WOODBIDGE TWP FIRE DIST (FORD	8023-00	—	—
WALL TWONSHIP FIRE DIST 3	8078-00	—	—
HARRISON TWP FIRE DIST 1	8090-00	—	—
MONTVILLE TWP FIRE DISTRICT 3	8096-00	—	—
PRINCETON	8140-00	1,063,301	(192,797)
PENSIONERS GROUP	9975-00	354,422	(64,264)
Total		\$ 3,489,093,208	\$ (632,640,803)

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

STATE OF NEW JERSEY
STATE HEALTH BENEFIT LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Notes to Supplemental Schedules (Unaudited)

June 30, 2023

(1) Special Funding Situation

The participating employer allocations included in the supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer for each employer are provided as each employer is required to record in their financial statements, as an expense (benefit) and corresponding revenue, their proportionate share of the OPEB expense (benefit) allocated to the State of New Jersey under the special funding situation and include their proportionate share of the collective net OPEB liability in their respective notes to their financial statements. For this purpose, the proportionate share was developed based on eligible plan members subject to the special funding situation. This data takes into account active members from both participating and non-participating employer locations and retired members currently receiving OPEB benefits.