



**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, 2024

(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 Benefits Local Government Retired Employees Plan (the Plan) as of and for the year ended June 30, 2024, 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, 2024, 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, 2024, 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, 2024, and our report thereon, dated March 26, 2025, expressed an unmodified opinion on those financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the schedules as a whole. The supplemental schedule of employer special funding allocations and the supplemental schedule of special funding amounts by employer are presented for purposes of additional analysis and are not a required part of the schedules. Such information has not been subjected to the auditing procedures applied in the audit of the schedules, and accordingly, we do not express an opinion or provide any assurance on it.

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 Benefits 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
September 26, 2025

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2024

Employer/nonemployer	Employer number	Plan members	Allocation percentage
Special Funding Situation:			
Nonemployer (State of New Jersey)		20,554	27.235541%
Nonspecial Funding Situations:			
BAYONNE CITY HOUSING AUTH	0002-00	82	0.086294%
BLAIRSTOWN TOWNSHIP	0004-00	27	0.028414%
BRIDGEWATER TOWNSHIP	0005-00	—	0.000000%
BURLINGTON CITY HOUSING AUTHOR	0006-00	4	0.004209%
BYRAM TOWNSHIP	0007-00	61	0.064194%
CHATHAM TOWNSHIP	0008-00	119	0.125231%
ELIZABETH CITY HOUSING AUTHORI	0011-00	88	0.092608%
GUTTENBERG TOWN	0012-00	114	0.119969%
HOLLAND TOWNSHIP	0017-00	22	0.023152%
JEFFERSON TOWNSHIP	0019-00	—	0.000000%
MANCHESTER TOWNSHIP	0020-00	278	0.292556%
MAURICE RIVER TOWNSHIP	0021-00	7	0.007367%
MIDDLE TOWNSHIP	0022-00	216	0.227310%
MONROE TOWNSHIP	0024-00	—	0.000000%
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	25	0.026309%
PASSAIC VALLEY SEWERAGE COMM	0027-00	813	0.855570%
PERTH AMBOY CITY HOUS AUTH	0029-00	34	0.035780%
PITTSBGROVE TOWNSHIP	0030-00	—	0.000000%
PRINCETON HOUSING AUTHORITY	0031-00	1	0.001052%
RIVERSIDE TOWNSHIP	0033-00	—	0.000000%
WEST NEW YORK HOUSING AUTHORITY	0035-00	59	0.062089%
WYCKOFF TOWNSHIP	0036-00	110	0.115760%
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	8	0.008419%
AVALON BOROUGH	0038-00	119	0.125231%
CAPE MAY CITY	0040-00	180	0.189425%
CEDAR GROVE TOWNSHIP	0041-00	131	0.137859%
HAMMONTON TOWN	0045-00	128	0.134702%
HAMMONTON TOWN	0045-01	5	0.005262%
HIGH BRIDGE BOROUGH	0046-00	21	0.022100%
HUNTERDON COUNTY	0047-00	732	0.770328%
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	15	0.015785%
UPPER TOWNSHIP	0053-00	91	0.095765%
WEST AMWELL TOWNSHIP	0054-00	22	0.023152%
CAPE MAY COUNTY BRIDGE COMM	0056-00	35	0.036833%
CLINTON TOWN	0057-00	52	0.054723%
LYNDHURST TOWNSHIP	0059-00	154	0.162064%
RAHWAY CITY HOUSING AUTHORITY	0060-00	19	0.019995%
ANDOVER TOWNSHIP	0061-00	56	0.058932%
BETHLEHEM TOWNSHIP	0064-00	10	0.010524%
BOUND BROOK BOROUGH	0065-00	100	0.105236%
BUENA BOROUGH	0066-00	—	0.000000%
GARFIELD CITY HOUSING AUTH	0070-00	23	0.024204%

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STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

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As of and for the year ended June 30, 2024

Employer/nonemployer	Employer number	Plan members	Allocation percentage
HAWTHORNE BOROUGH	0071-00	72	0.075770%
MILFORD BOROUGH	0072-00	10	0.010524%
PATERSON CITY HOUSING AUTHORIT	0074-00	71	0.074718%
PENNSAUKEN TOWNSHIP	0075-00	2	0.002105%
SEA ISLE CITY	0077-00	181	0.190477%
CLAYTON BOROUGH	0081-00	62	0.065246%
PATERSON CITY	0083-00	2,308	2.428849%
SEA BRIGHT BOROUGH	0084-00	31	0.032623%
STONE HARBOR BOROUGH	0085-00	58	0.061037%
STONE HARBOR BOROUGH	0085-01	15	0.015785%
NORTH BERGEN TWP HOUSING AUTH	0086-00	60	0.063142%
LITTLE FERRY BOROUGH	0087-00	88	0.092608%
MIDLAND PARK BOROUGH	0088-00	—	0.000000%
MAYWOOD BOROUGH	0089-00	85	0.089451%
NETCONG BOROUGH	0090-00	19	0.019995%
WEST DEPTFORD TOWNSHIP	0092-00	—	0.000000%
ISLAND HEIGHTS BOROUGH	0093-00	15	0.015785%
LINWOOD CITY	0094-00	66	0.069456%
HALEDON BOROUGH	0096-00	22	0.023152%
UPPER DEERFIELD TOWNSHIP	0097-00	24	0.025257%
RARITAN BOROUGH	0098-00	72	0.075770%
MAPLE SHADE TOWNSHIP	0099-00	72	0.075770%
SOUTH BOUND BROOK BOROUGH	0101-00	—	0.000000%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	—	0.000000%
SOUTH TOMS RIVER BOROUGH	0116-00	26	0.027361%
WOODBURY HEIGHTS BOROUGH	0119-00	—	0.000000%
CLINTON TOWNSHIP	0131-00	32	0.033676%
EGG HARBOR TOWNSHIP	0132-00	—	0.000000%
BERLIN BOROUGH	0135-00	—	0.000000%
STILLWATER TOWNSHIP	0136-00	20	0.021047%
GLEN ROCK BOROUGH	0139-00	136	0.143121%
SUSSEX BOROUGH	0140-00	5	0.005262%
LAMBERTVILLE CITY	0161-00	46	0.048409%
WOODBINE BOROUGH	0162-00	11	0.011576%
DELAWARE TOWNSHIP	0164-00	29	0.030518%
CLEMENTON BOROUGH	0166-00	43	0.045252%
STAFFORD TOWNSHIP	0167-00	354	0.372536%
CHERRY HILL TOWNSHIP	0171-00	—	0.000000%
MOUNT OLIVE TOWNSHIP	0172-00	—	0.000000%
HAMPTON TOWNSHIP	0175-00	24	0.025257%
EAST RUTHERFORD BOROUGH	0177-00	109	0.114707%
BELVIDERE TOWN	0187-00	18	0.018943%
PEAPACK GLADSTONE BOROUGH	0188-00	—	0.000000%
BEACH HAVEN BOROUGH	0195-00	89	0.093660%
VERONA TOWNSHIP	0201-00	—	0.000000%
OGDENSBURG BOROUGH	0204-00	14	0.014733%

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SWEDESBORO BOROUGH	0205-00	11	0.011576%
CAMDEN COUNTY	0207-00	3,055	3.214962%
CAMDEN COUNTY LIBRARY	0207-01	107	0.112603%
OCEAN CITY	0208-00	—	0.000000%
ALPINE BOROUGH	0211-00	10	0.010524%
OAKLYN BOROUGH	0212-00	—	0.000000%
MATAWAN BOROUGH	0214-00	96	0.101027%
BARNEGAT LIGHT BOROUGH	0217-00	13	0.013681%
HIGHLANDS BOROUGH	0220-00	68	0.071561%
AUDUBON BOROUGH	0222-00	81	0.085241%
SCOTCH PLAINS TOWNSHIP	0245-00	—	0.000000%
BERKELEY TOWNSHIP	0246-00	—	0.000000%
LOWER TOWNSHIP	0247-00	203	0.213629%
NORTH BRUNSWICK TOWNSHIP	0248-00	256	0.269404%
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	—	0.000000%
HADDON TOWNSHIP FIRE COMM DIST	0250-00	7	0.007367%
SOMERS POINT CITY	0251-00	92	0.096817%
LODI BOROUGH HOUSING AUTHORITY	0253-00	21	0.022100%
PLEASANTVILLE CITY	0254-00	271	0.285190%
MENDHAM BOROUGH	0255-00	40	0.042094%
PENNINGTON BOROUGH	0257-00	23	0.024204%
MOUNT ARLINGTON BOROUGH	0259-00	47	0.049461%
WANAQUE BOROUGH	0260-00	81	0.085241%
FANWOOD BOROUGH	0261-00	—	0.000000%
TUCKERTON BOROUGH	0262-00	39	0.041042%
DELRAN TOWNSHIP	0276-00	—	0.000000%
SANDYSTON TOWNSHIP	0277-00	6	0.006314%
BRANCBURG TOWNSHIP	0279-00	117	0.123126%
WHITE TOWNSHIP	0281-00	9	0.009471%
EAST WINDSOR TOWNSHIP	0282-00	198	0.208368%
TRENTON CITY PARKING AUTHORITY	0300-00	4	0.004209%
READINGTON TOWNSHIP	0319-00	122	0.128388%
MOUNT HOLLY TOWNSHIP	0320-00	52	0.054723%
TETERBORO BOROUGH	0321-00	21	0.022100%
VERNON TOWNSHIP	0333-00	—	0.000000%
CAMDEN CITY	0336-00	—	0.000000%
LAKE COMO BOROUGH	0337-00	11	0.011576%
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	70	0.073665%
WEST LONG BRANCH BOROUGH	0343-00	—	0.000000%
UNION CITY HOUSING AUTH	0344-00	40	0.042094%
FRANKFORD TOWNSHIP	0345-00	20	0.021047%
HIGHLANDS BOROUGH HOUSING AUTH	0346-00	4	0.004209%
CAMDEN CITY HOUSING AUTH	0348-00	127	0.133650%
ESSEX COUNTY	0349-00	5,147	5.416502%
MERCER COUNTY	0350-00	1,779	1.872149%
MERCER COUNTY LIBRARY	0350-01	125	0.131545%

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HUDSON COUNTY	0352-00	3,977	4.185239%
BORDENTOWN CITY	0353-00	29	0.030518%
ESTELL MANOR CITY	0355-00	1	0.001052%
NEWARK CITY	0356-00	—	0.000000%
SOUTH AMBOY CITY	0358-00	152	0.159959%
TRENTON CITY	0359-00	—	0.000000%
TRENTON CITY LIBRARY	0359-01	—	0.000000%
JERSEY CITY (POLICE)	0360-01	1	0.001052%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	7	0.007367%
ALLENDAL E BOROUGH	0362-00	76	0.079979%
AUDUBON PARK BOROUGH	0365-00	2	0.002105%
BEACHWOOD BOROUGH	0366-00	66	0.069456%
BRANCHVILLE BOROUGH	0369-00	7	0.007367%
CHESTER BOROUGH	0373-00	21	0.022100%
CLOSTER BOROUGH	0374-00	—	0.000000%
DUNELLEN BOROUGH	0375-00	64	0.067351%
EMERSON BOROUGH	0378-00	23	0.024204%
ENGLEWOOD CLIFFS BOROUGH	0379-00	87	0.091555%
FAIR HAVEN BOROUGH	0380-00	61	0.064194%
GLEN GARDNER BOROUGH	0387-00	5	0.005262%
HAMPTON BOROUGH	0389-00	10	0.010524%
HELMETTA BOROUGH	0392-00	11	0.011576%
JAMESBURG BOROUGH	0398-00	46	0.048409%
LAKEHURST BOROUGH	0400-00	38	0.039990%
LAWN S I D E BOROUGH	0401-00	—	0.000000%
LINDENWOLD BOROUGH	0403-00	113	0.118917%
LITTLE SILVER BOROUGH	0404-00	59	0.062089%
MILLTOWN BOROUGH	0408-00	64	0.067351%
NEPTUNE CITY BOROUGH	0411-00	54	0.056828%
NEWFIELD BOROUGH	0412-00	—	0.000000%
TINTON FALLS BOROUGH	0413-00	182	0.191530%
NORTH CALDWELL TOWNSHIP	0414-00	31	0.032623%
OLD TAPPAN BOROUGH	0417-00	49	0.051566%
PARAMUS BOROUGH	0418-00	378	0.397793%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	148	0.155749%
PEMBERTON BOROUGH	0419-00	18	0.018943%
RIVERTON BOROUGH	0424-00	24	0.025257%
ROSELAND BOROUGH	0428-00	107	0.112603%
SHIP BOTTOM BOROUGH	0430-00	40	0.042094%
SHREWSBURY BOROUGH	0431-00	57	0.059985%
SPOTSWOOD BOROUGH	0434-00	105	0.110498%
STRATFORD BOROUGH	0437-00	44	0.046304%
VICTORY GARDENS BOROUGH	0440-00	4	0.004209%
WATCHUNG BOROUGH	0443-00	92	0.096817%
WEST CAPE MAY BOROUGH	0444-00	14	0.014733%
WEST WILDWOOD BOROUGH	0446-00	13	0.013681%

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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2024

Employer/nonemployer	Employer number	Plan members	Allocation percentage
WOODCLIFF LAKE BOROUGH	0447-00	—	0.000000%
ALEXANDRIA TOWNSHIP	0453-00	9	0.009471%
BERLIN TOWNSHIP	0458-00	77	0.081032%
BOONTON TOWNSHIP	0459-00	20	0.021047%
CHESTER TOWNSHIP	0463-00	86	0.090503%
CINNAMINSON TOWNSHIP	0464-00	74	0.077875%
COMMERCIAL TOWNSHIP	0465-00	18	0.018943%
CRANBURY TOWNSHIP	0466-00	66	0.069456%
DEERFIELD TOWNSHIP	0467-00	7	0.007367%
DELANCO TOWNSHIP	0468-00	16	0.016838%
DENNIS TOWNSHIP	0469-00	35	0.036833%
DEPTFORD TOWNSHIP	0470-00	262	0.275719%
EAGLESWOOD TOWNSHIP	0473-00	12	0.012628%
EASTAMPTON TOWNSHIP	0474-00	2	0.002105%
EAST GREENWICH TOWNSHIP	0475-00	61	0.064194%
EAST HANOVER TOWNSHIP	0476-00	163	0.171535%
EDGEWATER PARK TOWNSHIP	0477-00	37	0.038937%
ELK TOWNSHIP	0478-00	—	0.000000%
GREEN TOWNSHIP	0487-00	22	0.023152%
GREEN BROOK TOWNSHIP	0488-00	71	0.074718%
HAINESPORT TOWNSHIP	0492-00	16	0.016838%
HARRISON TOWNSHIP	0494-00	59	0.062089%
KNOWLTON TOWNSHIP	0498-00	2	0.002105%
LACEY TOWNSHIP	0499-00	235	0.247305%
LEBANON TOWNSHIP	0501-00	—	0.000000%
LIBERTY TOWNSHIP	0502-00	6	0.006314%
LOGAN TOWNSHIP	0504-00	—	0.000000%
OLD BRIDGE TOWNSHIP	0508-00	431	0.453568%
MANALAPAN TOWNSHIP	0510-00	251	0.264143%
MANSFIELD TOWNSHIP	0512-00	44	0.046304%
MANSFIELD TOWNSHIP	0513-00	42	0.044199%
MANTUA TOWNSHIP	0514-00	—	0.000000%
MEDFORD TOWNSHIP	0516-00	—	0.000000%
MILLSTONE TOWNSHIP	0517-00	38	0.039990%
MINE HILL TOWNSHIP	0518-00	16	0.016838%
MONTAGUE TOWNSHIP	0520-00	10	0.010524%
MONTVILLE TOWNSHIP	0521-00	154	0.162064%
MOUNT LAUREL TOWNSHIP	0522-00	146	0.153645%
MULLICA TOWNSHIP	0523-00	47	0.049461%
NEW HANOVER TOWNSHIP	0524-00	15	0.015785%
OXFORD TOWNSHIP	0528-00	7	0.007367%
PILESGROVE TOWNSHIP	0530-00	9	0.009471%
PLAINSBORO TOWNSHIP	0532-00	165	0.173640%
HAZLET TOWNSHIP	0537-00	143	0.150488%
RIVER VALE TOWNSHIP	0538-00	108	0.113655%
ROXBURY TOWNSHIP	0539-00	244	0.256776%

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Employer/nonemployer	Employer number	Plan members	Allocation percentage
SHAMONG TOWNSHIP	0541-00	7	0.007367%
SOUTHAMPTON TOWNSHIP	0543-00	34	0.035780%
SPRINGFIELD TOWNSHIP	0546-00	—	0.000000%
TABERNACLE TOWNSHIP	0548-00	14	0.014733%
BARNEGAT TOWNSHIP	0549-00	—	0.000000%
UPPER PITTSBORO TOWNSHIP	0551-00	5	0.005262%
VOORHEES TOWNSHIP	0552-00	297	0.312551%
WASHINGTON TOWNSHIP	0557-00	—	0.000000%
WATERFORD TOWNSHIP	0559-00	77	0.081032%
WEYMOUTH TOWNSHIP	0562-00	8	0.008419%
WILLINGBORO TOWNSHIP	0563-00	—	0.000000%
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	—	0.000000%
WOODLAND TOWNSHIP	0565-00	3	0.003157%
ATLANTIC COUNTY	0835-00	1,267	1.333341%
ATLANTIC COUNTY LIBRARY	0835-01	85	0.089451%
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	57	0.059985%
BERGEN COUNTY	0836-00	—	0.000000%
GLOUCESTER COUNTY	0840-00	1,576	1.658520%
MORRIS COUNTY	0843-00	2	0.002105%
OCEAN COUNTY	0844-00	2,681	2.821379%
OCEAN COUNTY LIBRARY	0844-01	403	0.424102%
OCEAN COUNTY PIC	0844-07	—	0.000000%
UNION COUNTY	0848-00	2	0.002105%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	—	0.000000%
ASBURY PARK CITY	0851-00	392	0.412526%
ATLANTIC CITY	0852-00	—	0.000000%
ATLANTIC CITY ERI	0852-01	8	0.008419%
ATLANTIC CITY PFRS	0852-02	—	0.000000%
BEVERLY CITY	0854-00	21	0.022100%
BRIDGETON CITY	0855-00	142	0.149435%
BURLINGTON CITY	0857-00	162	0.170483%
EGG HARBOR CITY	0859-00	32	0.033676%
ELIZABETH CITY	0860-00	2,141	2.253104%
ELIZABETH CITY FREE PUBLIC LIB	0860-01	41	0.043147%
ENGLEWOOD CITY	0861-00	362	0.380955%
LINDEN CITY	0866-00	—	0.000000%
MILLVILLE CITY	0868-00	274	0.288347%
NORTHFIELD CITY	0870-00	92	0.096817%
NORTH WILDWOOD CITY	0871-00	124	0.130493%
NORTH WILDWOOD CITY	0871-01	1	0.001052%
ORANGE CITY	0872-00	—	0.000000%
PASSAIC CITY	0873-00	936	0.985009%
PASSAIC CITY PUBLIC LIBRARY	0873-01	15	0.015785%
PLAINFIELD CITY	0875-00	747	0.786114%
PLAINFIELD CITY (POLICE)	0875-01	111	0.116812%
RAHWAY CITY	0876-00	474	0.498819%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2024

Employer/nonemployer	Employer number	Plan members	Allocation percentage
SALEM CITY	0877-00	87	0.091555%
SALEM CITY FREE PUBLIC LIBRARY	0877-01	—	0.000000%
UNION CITY	0879-00	—	0.000000%
WILDWOOD CITY	0882-00	201	0.211525%
WOODBURY CITY	0883-00	148	0.155749%
RIDGEWOOD VILLAGE	0885-00	460	0.484086%
RIDGEWOOD PUBLIC LIBRARY	0885-01	16	0.016838%
BOONTON TOWN	0888-00	—	0.000000%
HARRISON TOWN	0891-00	343	0.360960%
KEARNY TOWN	0893-00	596	0.627207%
MONTCLAIR TOWNSHIP	0894-00	301	0.316761%
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	—	0.000000%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	—	0.000000%
NUTLEY TOWN	0896-00	395	0.415683%
SECAUCUS TOWN	0898-00	366	0.385164%
WEST NEW YORK TOWN	0900-00	610	0.641940%
ALLENHURST BOROUGH	0903-00	39	0.041042%
AVON BY THE SEA BORO	0904-00	48	0.050513%
BELMAR BOROUGH	0905-00	155	0.163116%
BERGENFIELD BOROUGH	0906-00	203	0.213629%
BERGENFIELD BOROUGH, POLICE	0906-01	68	0.071561%
BRADLEY BEACH BOROUGH	0908-00	74	0.077875%
BUTLER BOROUGH	0910-00	124	0.130493%
CALDWELL BOROUGH	0911-00	75	0.078927%
CARTERET BOROUGH	0912-00	286	0.300975%
CLIFFSIDE PARK BOROUGH	0914-00	244	0.256776%
COLLINGSWOOD BOROUGH	0915-00	156	0.164168%
DEAL BOROUGH	0916-00	64	0.067351%
DUMONT BOROUGH	0917-00	108	0.113655%
ELMWOOD PARK BOROUGH	0918-00	173	0.182058%
EATONTOWN BOROUGH	0919-00	170	0.178901%
ESSEX FELS BOROUGH	0921-00	38	0.039990%
FAIR LAWN BOROUGH	0922-00	284	0.298871%
FAIRVIEW BOROUGH	0923-00	124	0.130493%
FREEHOLD BOROUGH	0926-00	121	0.127336%
GARWOOD BOROUGH	0927-00	—	0.000000%
GLASSBORO BOROUGH	0928-00	285	0.299923%
HASBROUCK HEIGHTS BOROUGH	0931-00	136	0.143121%
KEANSBURG BOROUGH	0933-00	132	0.138912%
KENILWORTH BOROUGH	0934-00	111	0.116812%
LAVALLETTE BOROUGH	0935-00	73	0.076822%
LEONIA BOROUGH	0936-00	92	0.096817%
LODI BOROUGH	0937-00	144	0.151540%
MANVILLE BOROUGH	0941-00	1	0.001052%
MANVILLE BORO DEP OF PUBLIC WO	0941-02	—	0.000000%
MIDDLESEX BOROUGH	0943-00	142	0.149435%

STATE OF NEW JERSEY
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MONMOUTH BEACH BOROUGH	0944-00	58	0.061037%
MORRIS PLAINS BOROUGH	0945-00	77	0.081032%
MOUNTAIN LAKES BOROUGH	0946-00	19	0.019995%
NEW PROVIDENCE BOROUGH	0949-00	—	0.000000%
NORTH ARLINGTON BOROUGH	0950-00	149	0.156802%
OCEAN GATE BOROUGH	0952-00	23	0.024204%
ORADELL BOROUGH	0953-00	106	0.111550%
PALISADES PARK BOROUGH	0954-00	134	0.141016%
PARK RIDGE BOROUGH	0955-00	—	0.000000%
POINT PLEASANT BOROUGH	0956-00	121	0.127336%
POINT PLEASANT BEACH BOROUGH	0957-00	106	0.111550%
POMPTON LAKES BOROUGH	0958-00	106	0.111550%
RAMSEY BOROUGH	0960-00	124	0.130493%
RIDGEFIELD BOROUGH	0962-00	137	0.144173%
ROSELLE BOROUGH	0965-00	307	0.323075%
ROSELLE PARK BOROUGH	0966-00	117	0.123126%
RUMSON BOROUGH	0967-00	100	0.105236%
SEA GIRT BOROUGH	0969-00	25	0.026309%
SEASIDE HEIGHTS BOROUGH	0970-00	106	0.111550%
SEASIDE PARK BOROUGH	0971-00	—	0.000000%
SOMERVILLE BOROUGH	0972-00	—	0.000000%
SPRING LAKE BOROUGH	0973-00	33	0.034728%
SPRING LAKE HEIGHTS BOROUGH	0974-00	40	0.042094%
TENAFLY BOROUGH	0975-00	147	0.154697%
TENAFLY BOROUGH LIBRARY	0975-01	9	0.009471%
WILDWOOD CREST BOROUGH	0980-00	140	0.147331%
WOODLYNNE BOROUGH	0981-00	10	0.010524%
WOOD-RIDGE BOROUGH	0982-00	90	0.094713%
HILLSDALE BOROUGH	0983-00	79	0.083137%
PALMYRA BOROUGH	0984-00	63	0.066299%
CLARK TOWNSHIP	0987-00	190	0.199949%
CRANFORD TOWNSHIP	0988-00	301	0.316761%
EWING TOWNSHIP	0990-00	392	0.412526%
HAMILTON TOWNSHIP	0992-00	4	0.004209%
HILLSIDE TOWNSHIP	0994-00	324	0.340965%
INDEPENDENCE TOWNSHIP	0995-00	18	0.018943%
LAWRENCE TOWNSHIP	0997-00	216	0.227310%
LIVINGSTON TOWNSHIP	0998-00	2	0.002105%
LONG BEACH TOWNSHIP	0999-00	205	0.215734%
MILLBURN TOWNSHIP	1001-00	405	0.426206%
NEPTUNE TOWNSHIP	1003-00	361	0.379902%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	—	0.000000%
ROCHELLE PARK TOWNSHIP	1009-00	68	0.071561%
ROCHELLE PARK PUBLIC LIBRARY	1009-01	—	0.000000%
ROCKAWAY TOWNSHIP	1010-00	337	0.354646%
SPRINGFIELD TOWNSHIP	1012-00	—	0.000000%

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TEANECK TOWNSHIP	1013-00	—	0.000000%
UNION TOWNSHIP	1014-00	—	0.000000%
WASHINGTON TOWNSHIP	1015-00	105	0.110498%
WEEHAWKEN TOWNSHIP	1016-00	364	0.383059%
GUTTENBERG TOWN HOUSING AUTH	1174-00	13	0.013681%
HACKENSACK CITY HOUSING AUTH	1175-00	27	0.028414%
IRVINGTON TOWN HOUSING AUTH(N	1176-00	12	0.012628%
MORRISTOWN TOWN HOUSING AUTHOR	1177-00	16	0.016838%
PASSAIC CITY HOUSING AUTHORITY	1178-00	50	0.052618%
PHILLIPSBURG TOWN HOUS AUTH	1179-00	25	0.026309%
PLAINFIELD CITY HOUSING AUTH	1180-00	31	0.032623%
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	7	0.007367%
WOODBIDGE TOWNSHIP HOUSING AU	1182-00	28	0.029466%
DELANCO TWP SEWERAGE AUTHORITY	1183-00	1	0.001052%
EWING LAWRENCE SEWERAGE AUTHOR	1185-00	74	0.077875%
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	8	0.008419%
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	34	0.035780%
ELIZABETH CITY PARKING AUTHORI	1196-00	26	0.027361%
NEW BRUNSWICK CITY PARKING AUT	1198-00	67	0.070508%
PATERSON CITY PARKING AUTH	1200-00	29	0.030518%
ASBURY PARK CITY HOUSING AUTH	1201-00	32	0.033676%
HARRISON TOWN HOUSING AUTH	1203-00	18	0.018943%
HOBOKEN CITY HOUSING AUTH	1204-00	76	0.079979%
JERSEY CITY HOUSING AUTHORITY	1205-00	282	0.296766%
LONG BRANCH CITY HOUSING AUTH	1206-00	52	0.054723%
NEWARK CITY HOUSING AUTH	1207-00	537	0.565118%
NEW BRUNSWICK CITY HOUSING AUT	1208-00	37	0.038937%
ORANGE CITY HOUSING AUTHORITY	1209-00	26	0.027361%
TRENTON CITY HOUSING AUTH	1210-00	106	0.111550%
BEVERLY SEWERAGE AUTHORITY	1212-00	5	0.005262%
LINDEN ROSELLE SEWERAGE AUTHOR	1214-00	60	0.063142%
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	90	0.094713%
PASSAIC VALLEY WATER COMM	1218-00	—	0.000000%
MONMOUTH COUNTY REGIONAL HEALT	1221-00	6	0.006314%
NORTH JERSEY DIST WATER SUPPLY	1223-00	174	0.183111%
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	25	0.026309%
ESSEX & UNION JOINT MEETING	1251-00	79	0.083137%
ESSEX & UNION JOINT MEETING	1251-01	95	0.099974%
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	205	0.215734%
LONG BRANCH CITY SEWERAGE AUTH	1261-00	41	0.043147%
NORTHWEST BERGEN COUNTY UTIL A	1263-00	64	0.067351%
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	10	0.010524%
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	4	0.004209%
TOWACO FIRE DISTRICT 2	1266-00	1	0.001052%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	—	0.000000%
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	—	0.000000%

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MOORESTOWN TWP FIRE COMM DIST	1307-00	6	0.006314%
PENNS GROVE SEWERAGE AUTHORITY	1309-00	8	0.008419%
EDISON TOWNSHIP HOUSING AUTH	1310-00	12	0.012628%
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	—	0.000000%
FRANKLIN TOWNSHIP SEW AUTH	1326-00	28	0.029466%
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	74	0.077875%
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	6	0.006314%
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	4	0.004209%
SOMERSET RARITAN VALLEY SEW AU	1349-00	69	0.072613%
RED BANK BOROUGH HOUSING AUTH	1350-00	8	0.008419%
EAST ORANGE CITY HOUSING AUTH	1351-00	28	0.029466%
RAHWAY CITY PARKING AUTHORITY	1352-00	—	0.000000%
HIGHLAND PARK BOROUGH HOUSING	1355-00	4	0.004209%
BRIDGETON CITY HOUSING AUTH	1363-00	28	0.029466%
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	58	0.061037%
DELRAN TOWNSHIP SEWERAGE AUTH	1366-00	—	0.000000%
HANOVER TOWNSHIP SEW AUTH	1369-00	31	0.032623%
PRINCETON JOINT PUBLIC LIBRARY	1376-00	50	0.052618%
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	46	0.048409%
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	19	0.019995%
ENGLEWOOD CITY HOUSING AUTH	1382-00	16	0.016838%
BOONTON TOWN HOUSING AUTHORITY	1388-00	7	0.007367%
OCEAN CITY HOUSING AUTHORITY	1391-00	3	0.003157%
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	—	0.000000%
DEPTFORD TWP MUA	1398-00	25	0.026309%
CARTERET BOROUGH HOUSING AUTH	1400-00	14	0.014733%
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	18	0.018943%
PINE HILL BOROUGH MUA	1408-00	13	0.013681%
PLEASANTVILLE CITY HOUSING AUT	1414-00	—	0.000000%
SALEM CITY HOUSING AUTHORITY	1415-00	3	0.003157%
MERCER COUNTY PARK COMMISSION	1416-00	221	0.232572%
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	3	0.003157%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	—	0.000000%
GLOUCESTER TWP M U A	1439-00	60	0.063142%
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	—	0.000000%
KEANSBURG BORO HOUSING AUTH	1450-00	2	0.002105%
POMPTON LAKES BOROUGH MUA	1451-00	21	0.022100%
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	60	0.063142%
VINELAND CITY HOUSING AUTHORIT	1460-00	53	0.055775%
CAPE MAY CITY HOUSING AUTH	1463-00	4	0.004209%
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	32	0.033676%
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	22	0.023152%
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	14	0.014733%
HADDON TOWNSHIP HOUSING AUTH	1470-00	4	0.004209%
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	33	0.034728%
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	20	0.021047%

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OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	14	0.014733%
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	41	0.043147%
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	59	0.062089%
ESSEX REGIONAL HEALTH COMMISSI	1500-00	10	0.010524%
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	19	0.019995%
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	392	0.412526%
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	9	0.009471%
NEW JERSEY EDUCATIONAL FACILIT	1504-00	17	0.017890%
LINDEN CITY HOUSING AUTHORITY	1505-00	16	0.016838%
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	25	0.026309%
NEW JERSEY ASSOCIATION OF COUN	1516-00	1	0.001052%
TWO RIVER WATER RECLAMATION AU	1525-00	50	0.052618%
GLOUCESTER COUNTY UTILITIES AU	1526-00	90	0.094713%
MERCER COUNTY IMPROVEMENT AUTH	1527-00	32	0.033676%
SOUTH JERSEY PORT CORPORATION	1530-00	149	0.156802%
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	0.006314%
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	54	0.056828%
MIDDLE BROOK REGIONAL HEALTH C	1545-00	8	0.008419%
EDGEWATER BOROUGH HOUSING AUTH	1553-00	4	0.004209%
PENNS GROVE BOROUGH HOUSING AUTH	1554-00	5	0.005262%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	0.000000%
WILDWOOD CITY HOUSING AUTH	1560-00	2	0.002105%
FREEHOLD BOROUGH HOUSING AUTH	1561-00	4	0.004209%
WOODBRIIDGE TOWNSHIP FIRE DIST	1562-00	65	0.068403%
ATLANTIC COUNTY BOARD OF WELFA	1565-00	206	0.216786%
ATLANTIC CO BD OF WELFARE WORK	1565-01	25	0.026309%
ATLANTIC CO BD OF WELFARE YOUT	1565-02	2	0.002105%
BERGEN COUNTY BD OF SOC SERV	1566-00	392	0.412526%
BURLINGTON COUNTY BD OF SOC SE	1567-00	399	0.419892%
GLOUCESTER COUNTY BD OF SOC SE	1571-00	248	0.260986%
MERCER COUNTY BOARD OF SOC SER	1573-00	760	0.799794%
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	600	0.631417%
SALEM COUNTY BOARD OF SOC SERV	1579-00	119	0.125231%
SOMERSET COUNTY BOARD OF SOC S	1580-00	244	0.256776%
UNION COUNTY BOARD OF SOC SERV	1582-00	1	0.001052%
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	38	0.039990%
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	39	0.041042%
HUDSON REGIONAL HEALTH COMM	1591-00	38	0.039990%
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	37	0.038937%
OCEAN COUNTY UTILITIES AUTHORI	1597-00	421	0.443044%
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	1	0.001052%
NEW JERSEY SPORTS & EXPOSITION	1599-00	180	0.189425%
NJ SPORTS & EXPOSITION AUTHORI	1599-01	42	0.044199%
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	50	0.052618%

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Schedule of Employer and Nonemployer Allocations

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MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	—	0.000000%
NEW JERSEY HEALTH CARE FAC FIN	1616-00	—	0.000000%
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	11	0.011576%
WESTERN MONMOUTH UTILITIES AUT	1621-00	75	0.078927%
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	9	0.009471%
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	28	0.029466%
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	38	0.039990%
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	—	0.000000%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	19	0.019995%
CAMDEN COUNTY MUN UTIL AUTH	1631-00	153	0.161011%
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	13	0.013681%
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	25	0.026309%
WEST WINDSOR TOWNSHIP PARKING	1635-00	8	0.008419%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	409	0.430416%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	470	0.494610%
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	30	0.031571%
CUMBERLAND COUNTY UTILITIES AU	1648-00	40	0.042094%
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	35	0.036833%
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	217	0.228362%
NEWTON TOWN HOUSING AUTH	1653-00	—	0.000000%
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	—	0.000000%
OCEAN COUNTY SOIL CONSERVATION	1658-00	22	0.023152%
CUMBERLAND-SALEM CONSERVATION	1659-00	—	0.000000%
FREEHOLD SOIL CONSERVATION DIS	1660-00	19	0.019995%
WARREN COUNTY SOIL CONSERVATIO	1661-00	—	0.000000%
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	—	0.000000%
BURLINGTON COUNTY SOIL CONS DI	1670-00	8	0.008419%
HUNTERDON COUNTY SOIL CONSERVA	1671-00	7	0.007367%
CHESTER BOROUGH/TWP JT FR PUB	1673-00	4	0.004209%
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	1	0.001052%
TOMS RIVER TWP FIRE COM DST 2	1675-00	4	0.004209%
WASHINGTON TWP BD OF FIRE COMM	1676-00	39	0.041042%
MERCER COUNTY SOIL CONSERVATIO	1680-00	2	0.002105%
GLOUCESTER TWP FIRE COMM DST 4	1682-00	10	0.010524%
GLOUCESTER COUNTY SOIL CONSERV	1686-00	3	0.003157%
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	78	0.082084%
READINGTON LEBANON SEWERAGE AU	1694-00	8	0.008419%
TOMS RIVER TWP FIRE DIST 1	1697-00	34	0.035780%
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	4	0.004209%
CHERRY HILL TWP FIRE DIST 13	1702-00	189	0.198896%
BUENA BOROUGH HOUSING AUTHORIT	1709-00	1	0.001052%
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	9	0.009471%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	12	0.012628%
CAMDEN CITY PARKING AUTH	1718-00	24	0.025257%
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	105	0.110498%
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	—	0.000000%

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Employer/nonemployer	Employer number	Plan members	Allocation percentage
MADISON BORO HOUSING AUTHORITY	1727-00	—	0.000000%
PINELANDS COMMISSION	1728-00	64	0.067351%
WARREN CO MOSQ EXTERM COMM	1729-00	—	0.000000%
ATLANTIC CITY MUN UTIL AUTH	1730-00	102	0.107341%
NJ TRANSIT CORPORATION	1733-00	—	0.000000%
JACKSON TWP FIRE DISTRICT #4	1735-00	10	0.010524%
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	18	0.018943%
SOUTH ORANGE VILLAGE PARKING A	1739-00	6	0.006314%
VOORHEES FIRE DISTRICT	1740-00	1	0.001052%
VOORHEES FIRE DISTRICT PFRS	1740-01	6	0.006314%
CAMDEN COUNTY SOIL CON DIST	1741-00	3	0.003157%
WARREN CO (PEQUEST RIVER) MUN	1743-00	9	0.009471%
DEPTFORD TWP FIRE DISTRICT	1744-00	30	0.031571%
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	—	0.000000%
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	186	0.195739%
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	9	0.009471%
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	0.000000%
OCEAN TOWNSHIP FIRE DIST #2	1775-00	9	0.009471%
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	38	0.039990%
SAYREVILLE HOUSING AUTHORITY	1781-00	2	0.002105%
BORDENTOWN SEWERAGE AUTHORITY	1787-00	24	0.025257%
CASINO REINVESTMENT DEV AUTH	1788-00	94	0.098922%
UNION CO UTILITIES AUTHORITY	1790-00	15	0.015785%
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	9	0.009471%
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	10	0.010524%
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	8	0.008419%
MIDDLESEX COUNTY MUN JOINT INS	1801-00	3	0.003157%
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	43	0.045252%
WARREN CO POLLUTION CONTROL	1809-00	17	0.017890%
OCEAN TOWNSHIP FIRE DIST #1	1814-00	10	0.010524%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	0.000000%
CAMDEN CO HEALTH SERVICES CTR	1817-00	198	0.208368%
HOWELL TOWNSHIP FIRE DIST #3	1818-00	4	0.004209%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	7	0.007367%
CAMDEN CO POLLUTION CONTROL FI	1835-00	29	0.030518%
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	16	0.016838%
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	4	0.004209%
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	10	0.010524%
EAST BRUNSWICK TWP FIRE DIST #1	1851-00	1	0.001052%
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	15	0.015785%
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	13	0.013681%
HOPEWELL TWP FIRE DIST 1	1872-00	14	0.014733%
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	17	0.017890%
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	4	0.004209%
NORTH HUDSON REGIONAL FIRE & R	1906-00	516	0.543018%
BAYONNE CITY MUNICIPAL UTILITI	1919-00	7	0.007367%

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

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2024

Employer/nonemployer	Employer number	Plan members	Allocation percentage
COMPENSATION RATING & INSPEC.	8001-00	154	0.162064%
DELAWARE RIVER BASIN COMMISSIO	8006-00	69	0.072613%
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	149	0.156802%
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	11	0.011576%
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	14	0.014733%
WOODBIDGE TWP FIRE DIST (FORD	8023-00	20	0.021047%
PLUMSTED TWP FIRE DIST 1	8025-00	13	0.013681%
OLD BRIDGE TWP FIRE DIST 4	8064-00	1	0.001052%
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	3	0.003157%
SOUTH JERSEY TRANS AUTHORITY	8073-00	466	0.490400%
SOUTH JERSEY TRANS AUTHORITY	8073-60	—	0.000000%
WALL TWONSHIP FIRE DIST 3	8078-00	—	0.000000%
WALL TWP FIRE DIST 2	8079-00	—	0.000000%
LINDENWOLD TWP FIRE DIST 1	8082-00	2	0.002105%
SECAUCUS HOUSING AUTHORITY	8099-00	13	0.013681%
PRINCETON	8140-00	225	0.236781%
PRINCETON RETIRED CH48	8140-01	81	0.085241%
NJ INFRASTRUCTURE BANK	8202-00	28	0.029466%
UPPER DELAWARE SOIL CONS. DIST	8205-00	4	0.004209%
Total Nonspecial Funding Situations		69,144	72.764459%
Total		89,698	100.000000%

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 BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2024

		Deferred outflows of resources				
Employer/nonemployer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
Special Funding Situation:						
Nonemployer (State of New Jersey)		\$ 4,876,644,957	246,967,614	815,282,716	1,168,264,106	2,230,514,436
Nonspecial Funding Situations:						
BAYONNE CITY HOUSING AUTH	0002-00	15,451,325	782,500	2,583,169	3,150,594	6,516,263
BLAIRSTOWN TOWNSHIP	0004-00	5,087,653	257,654	850,559	902,837	2,011,050
BRIDGEWATER TOWNSHIP	0005-00	—	—	—	51,725,171	51,725,171
BURLINGTON CITY HOUSING AUTHOR	0006-00	753,640	38,167	125,994	218,064	382,225
BYRAM TOWNSHIP	0007-00	11,494,222	582,101	1,921,616	5,121,909	7,625,626
CHATHAM TOWNSHIP	0008-00	22,423,168	1,135,575	3,748,729	4,331,868	9,216,172
ELIZABETH CITY HOUSING AUTHORI	0011-00	16,581,875	839,755	2,772,176	3,045,494	6,657,425
GUTTENBERG TOWN	0012-00	21,480,984	1,087,860	3,591,214	5,056,326	9,735,400
HOLLAND TOWNSHIP	0017-00	4,145,469	209,939	693,044	1,643,474	2,546,457
JEFFERSON TOWNSHIP	0019-00	—	—	—	3,918,451	3,918,451
MANCHESTER TOWNSHIP	0020-00	52,383,455	2,652,852	8,757,522	17,374,972	28,785,346
MAURICE RIVER TOWNSHIP	0021-00	1,319,094	66,803	220,528	200,675	488,006
MIDDLE TOWNSHIP	0022-00	40,700,868	2,061,211	6,804,415	16,718,465	25,584,091
MONROE TOWNSHIP	0024-00	—	—	—	15,661,797	15,661,797
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	4,710,744	238,566	787,547	1,067,720	2,093,833
PASSAIC VALLEY SEWERAGE COMM	0027-00	153,193,620	7,758,174	25,611,073	161,087,972	194,457,219
PERTH AMBOY CITY HOUS AUTH	0029-00	6,406,568	324,447	1,071,057	868,352	2,263,856
PITTSBORO TOWNSHIP	0030-00	—	—	—	—	—
PRINCETON HOUSING AUTHORITY	0031-00	188,365	9,539	31,491	28,620	69,650
RIVERSIDE TOWNSHIP	0033-00	—	—	—	1,895,171	1,895,171
WEST NEW YORK HOUSING AUTHORIT	0035-00	11,117,312	563,013	1,858,604	1,247,431	3,669,048
WYCKOFF TOWNSHIP	0036-00	20,727,344	1,049,694	3,465,219	4,524,712	9,039,625
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	1,507,459	76,342	252,019	235,381	563,742
AVALON BOROUGH	0038-00	22,423,168	1,135,575	3,748,729	4,414,220	9,298,524
CAPE MAY CITY	0040-00	33,917,390	1,717,676	5,670,346	12,987,480	20,375,502
CEDAR GROVE TOWNSHIP	0041-00	24,684,268	1,250,084	4,126,742	7,183,708	12,560,534
HAMMONTOWN TOWN	0045-00	24,118,993	1,221,457	4,032,239	5,867,559	11,121,255
HAMMONTOWN TOWN	0045-01	942,185	47,715	157,515	477,223	682,453
HIGH BRIDGE BOROUGH	0046-00	3,957,103	200,399	661,553	3,324,463	4,186,415
HUNTERDON COUNTY	0047-00	137,930,660	6,985,213	23,059,395	27,994,898	58,039,506
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	2,826,375	143,136	472,516	880,079	1,495,731
UPPER TOWNSHIP	0053-00	17,147,150	868,382	2,866,679	13,866,604	17,601,665
WEST AMWELL TOWNSHIP	0054-00	4,145,469	209,939	693,044	1,456,021	2,359,004
CAPE MAY COUNTY BRIDGE COMM	0056-00	6,595,113	333,996	1,102,578	591,931	2,028,505
CLINTON TOWN	0057-00	9,798,397	496,220	1,638,106	1,949,165	4,083,491
LYNDHURST TOWNSHIP	0059-00	29,018,281	1,469,571	4,851,307	26,943,838	33,264,716
RAHWAY CITY HOUSING AUTHORITY	0060-00	3,580,194	181,312	598,541	734,237	1,514,090
ANDOVER TOWNSHIP	0061-00	10,552,037	534,386	1,764,101	1,841,106	4,139,593
BETHLEHEM TOWNSHIP	0064-00	1,884,369	95,430	315,031	350,586	761,047
BOUND BROOK BOROUGH	0065-00	18,842,975	954,264	3,150,189	4,517,861	8,622,314
BUENA BOROUGH	0066-00	—	—	—	847,793	847,793
GARFIELD CITY HOUSING AUTH	0070-00	4,333,834	219,478	724,535	657,432	1,601,445
HAWTHORNE BOROUGH	0071-00	13,566,956	687,070	2,268,138	7,653,449	10,608,657
MILFORD BOROUGH	0072-00	1,884,369	95,430	315,031	356,635	767,096
PATERSON CITY HOUSING AUTHORIT	0074-00	13,378,591	677,531	2,236,647	2,265,308	5,179,486
PENNSAUKEN TOWNSHIP	0075-00	376,910	19,088	63,012	23,269	105,369
SEA ISLE CITY	0077-00	34,105,755	1,727,216	5,701,837	6,193,610	13,622,663
CLAYTON BOROUGH	0081-00	11,682,587	591,640	1,953,107	2,012,001	4,556,748
PATERSON CITY	0083-00	434,896,234	22,024,421	72,706,417	228,410,634	323,141,672
SEA BRIGHT BOROUGH	0084-00	5,841,293	295,820	976,554	1,043,266	2,315,640
STONE HARBOR BOROUGH	0085-00	10,928,947	553,474	1,827,113	2,544,249	4,924,836
STONE HARBOR BOROUGH	0085-01	2,826,375	143,136	472,516	2,362,162	2,977,814
NORTH BERGEN TWP HOUSING AUTH	0086-00	11,305,856	572,562	1,890,125	2,153,038	4,615,725
LITTLE FERRY BOROUGH	0087-00	16,581,875	839,755	2,772,176	3,699,784	7,311,715
MIDLAND PARK BOROUGH	0088-00	—	—	—	3,023,108	3,023,108
MAYWOOD BOROUGH	0089-00	16,016,600	811,128	2,677,672	1,750,509	5,239,309
NETCONG BOROUGH	0090-00	3,580,194	181,312	598,541	781,429	1,561,282
WEST DEPTFORD TOWNSHIP	0092-00	—	—	—	5,797,383	5,797,383
ISLAND HEIGHTS BOROUGH	0093-00	2,826,375	143,136	472,516	1,008,187	1,623,839
LINWOOD CITY	0094-00	12,436,406	629,816	2,079,132	3,827,006	6,535,954
HALEDON BOROUGH	0096-00	4,145,469	209,939	693,044	4,431,483	5,334,466
UPPER DEERFIELD TOWNSHIP	0097-00	4,522,378	229,027	756,056	1,175,520	2,160,603
RARITAN BOROUGH	0098-00	13,566,956	687,070	2,268,138	4,321,282	7,276,490
MAPLE SHADE TOWNSHIP	0099-00	13,566,956	687,070	2,268,138	13,294,611	16,249,819
SOUTH BOUND BROOK BOROUGH	0101-00	—	—	—	2,643,752	2,643,752
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	—	—	—	125,871	125,871
SOUTH TOMS RIVER BOROUGH	0116-00	4,899,109	248,105	819,038	816,380	1,883,523
WOODBURY HEIGHTS BOROUGH	0119-00	—	—	—	71,620	71,620
CLINTON TOWNSHIP	0131-00	6,029,838	305,369	1,008,075	1,455,900	2,769,344
EGG HARBOR TOWNSHIP	0132-00	—	—	—	—	—
BERLIN BOROUGH	0135-00	—	—	—	3,308,832	3,308,832
STILLWATER TOWNSHIP	0136-00	3,768,559	190,851	630,032	988,789	1,809,672
GLEN ROCK BOROUGH	0139-00	25,626,453	1,297,799	4,284,258	4,303,500	9,885,557
SUSSEX BOROUGH	0140-00	942,185	47,715	157,515	205,025	410,255
LAMBERTVILLE CITY	0161-00	8,667,847	438,965	1,449,100	1,227,378	3,115,443
WOODBINE BOROUGH	0162-00	2,072,734	104,969	346,522	637,604	1,089,095

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

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 (benefit)	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
826,271,396	809,492,272	2,207,492	1,981,355,350	3,619,326,510	(56,831,717)	(415,632,779)	(472,464,496)
—	—	—	—	—	—	—	—
2,617,986	2,564,822	6,994	2,572,412	7,762,214	(180,068)	(50,968)	(231,036)
862,023	844,518	2,303	911,437	2,620,281	(59,291)	(61,542)	(120,833)
—	—	—	66,747,336	66,747,336	—	639,247	639,247
127,693	125,100	341	50,775	303,909	(8,783)	29,884	21,101
1,947,517	1,907,968	5,203	789,792	4,650,480	(133,952)	1,815,897	1,681,945
3,799,256	3,722,104	10,150	2,301,956	9,833,466	(261,316)	99,395	(161,921)
2,809,540	2,752,487	7,506	836,248	6,405,781	(193,243)	58,719	(134,524)
3,639,618	3,565,708	9,724	1,212,277	8,427,327	(250,336)	334,397	84,061
702,385	688,122	1,877	432,962	1,825,346	(48,311)	240,556	192,245
—	—	—	32,386,701	32,386,701	—	(5,052,617)	(5,052,617)
8,875,559	8,695,323	23,712	2,993,784	20,588,378	(610,469)	3,277,276	2,666,807
223,500	218,961	597	1,596,147	2,039,205	(15,373)	(352,499)	(367,872)
6,896,127	6,756,087	18,424	3,180,950	16,851,588	(474,322)	6,455,263	5,980,941
—	—	—	57,570,854	57,570,854	—	(5,474,533)	(5,474,533)
798,162	781,954	2,132	258,662	1,840,910	(54,898)	141,277	86,379
25,956,268	25,429,174	69,346	130,908,845	182,363,633	(1,785,296)	444,394	(1,340,902)
1,085,493	1,063,450	2,900	782,563	2,934,406	(74,661)	(147,612)	(222,273)
—	—	—	29,592	29,592	—	(739,744)	(739,744)
31,916	31,267	85	696,659	759,927	(2,195)	(236,944)	(239,139)
—	—	—	5,167,472	5,167,472	—	(478,375)	(478,375)
1,893,655	1,845,404	5,032	1,230,985	4,965,076	(129,560)	168,847	39,287
3,511,925	3,440,608	9,383	2,307,232	9,269,148	(241,553)	65,479	(176,074)
255,415	250,229	682	308,035	814,361	(17,568)	(30,921)	(48,489)
3,799,256	3,722,104	10,150	3,347,927	10,879,437	(261,316)	6,371	(254,945)
5,746,772	5,630,073	15,353	1,952,950	13,345,148	(395,268)	2,156,538	1,761,270
4,182,364	4,097,433	11,174	2,540,528	10,831,499	(287,667)	1,081,398	793,731
4,086,587	4,003,601	10,918	316,370	8,417,476	(281,079)	847,831	566,752
159,638	156,397	426	59,216	375,677	(10,980)	87,320	76,340
670,469	656,854	1,791	166,405	1,495,519	(46,116)	617,039	570,923
23,370,198	22,895,619	62,437	6,871,479	53,199,733	(1,607,424)	20,980,241	19,372,817
478,885	469,160	1,279	308,478	1,257,802	(32,938)	347,145	404,207
2,905,317	2,846,319	7,762	721,090	6,480,488	(199,830)	2,686,220	2,486,390
702,385	688,122	1,877	211,038	1,603,422	(48,311)	298,952	250,641
1,117,439	1,094,747	2,985	1,080,158	3,295,329	(76,858)	(346,105)	(422,963)
1,660,185	1,626,472	4,435	429,668	3,720,760	(114,189)	323,454	209,265
4,916,695	4,816,851	13,136	824,077	10,570,759	(338,175)	4,454,901	4,116,726
606,608	594,290	1,621	220,323	1,422,842	(41,723)	60,967	19,244
1,787,878	1,751,572	4,777	451,219	3,995,446	(122,972)	59,190	(63,782)
319,277	312,793	853	673,472	1,306,395	(21,960)	(115,576)	(137,536)
3,192,648	3,127,815	8,530	252,807	6,581,800	(219,593)	641,391	421,798
—	—	—	5,653,891	5,653,891	—	(889,773)	(889,773)
734,301	719,389	1,962	217,310	1,672,962	(50,506)	29,317	(21,189)
2,298,709	2,252,029	6,141	776,280	5,333,159	(158,107)	2,137,677	1,979,570
319,277	312,793	853	270,688	903,611	(21,960)	(28,444)	(50,404)
2,266,793	2,220,762	6,056	2,403,087	6,896,698	(155,912)	(372,301)	(528,213)
63,861	62,565	171	373,357	499,954	(4,392)	(86,034)	(90,426)
5,778,688	5,661,340	15,439	1,945,721	13,401,188	(397,464)	624,822	227,358
1,979,432	1,939,236	5,288	1,052,888	4,976,844	(136,147)	(30,884)	(167,031)
73,686,381	72,190,030	196,863	23,668,247	169,741,521	(5,068,218)	68,655,094	63,586,876
989,716	969,618	2,644	461,368	2,423,346	(68,074)	55,226	(12,848)
1,851,739	1,814,136	4,947	2,056,688	5,727,510	(127,364)	(229,903)	(357,267)
478,885	469,160	1,279	1,024,350	1,973,674	(32,938)	87,350	54,412
1,915,601	1,876,701	5,118	439,941	4,237,361	(131,757)	121,021	(10,736)
2,809,540	2,752,487	7,506	1,000,901	6,570,434	(193,243)	914,859	721,616
—	—	—	12,272,372	12,272,372	—	(1,230,253)	(1,230,253)
2,713,763	2,658,655	7,250	249,390	5,629,058	(186,655)	93,024	(93,631)
606,608	594,290	1,621	298,498	1,501,017	(41,723)	474	(41,249)
—	—	—	34,483,408	34,483,408	—	(5,270,789)	(5,270,789)
478,885	469,160	1,279	196,778	1,146,102	(32,938)	180,083	147,145
2,107,155	2,064,365	5,630	1,979,386	6,156,536	(144,932)	46,053	(98,879)
702,385	688,122	1,877	768,428	2,160,812	(48,311)	640,846	592,535
766,246	750,686	2,047	461,145	1,980,124	(52,703)	(56,198)	(108,901)
2,298,709	2,252,029	6,141	2,240,022	6,796,901	(158,107)	240,055	81,948
2,298,709	2,252,029	6,141	3,914,529	8,471,408	(158,107)	875,251	717,144
—	—	—	5,789,820	5,789,820	—	(754,045)	(754,045)
—	—	—	2,371,829	2,371,829	—	(595,659)	(595,659)
830,078	813,221	2,218	322,873	1,968,390	(57,094)	959	(56,135)
—	—	—	3,893,641	3,893,641	—	(754,977)	(754,977)
1,021,662	1,000,915	2,730	786,041	2,811,348	(70,271)	(6,671)	(76,942)
—	—	—	4,103,635	4,103,635	—	(4,007,060)	(4,007,060)
—	—	—	15,666,150	15,666,150	—	(1,688,350)	(1,688,350)
638,524	625,557	1,706	443,405	1,709,192	(43,918)	31,165	(12,753)
4,342,003	4,253,829	11,600	2,204,420	10,811,852	(298,647)	200,457	(98,190)
159,638	156,397	426	979,065	1,295,526	(10,980)	(199,411)	(210,391)
1,468,631	1,438,808	3,924	531,616	3,442,979	(101,014)	(27,051)	(128,065)
351,192	344,061	938	292,854	989,045	(24,155)	118,088	93,933

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

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2024

Deferred outflows of resources						
Employer/nonemployer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
DELAWARE TOWNSHIP	0164-00	\$ 5,464,384	276,732	913,542	1,116,185	2,306,459
CLEMENTON BOROUGH	0166-00	8,102,572	410,338	1,354,597	2,766,995	4,531,930
STAFFORD TOWNSHIP	0167-00	66,704,230	3,378,098	11,151,685	16,565,076	31,094,859
CHERRY HILL TOWNSHIP	0171-00	—	—	—	52,418,671	52,418,671
MOUNT OLIVE TOWNSHIP	0172-00	—	—	—	13,155,043	13,155,043
HAMPTON TOWNSHIP	0175-00	4,522,378	229,027	756,056	1,665,774	2,650,857
EAST RUTHERFORD BOROUGH	0177-00	20,538,799	1,040,145	3,433,698	6,537,059	11,010,902
BELVIDERE TOWN	0187-00	3,391,829	171,772	567,050	3,190,733	3,929,555
PEAPACK GLADSTONE BOROUGH	0188-00	—	—	—	1,454,245	1,454,245
BEACH HAVEN BOROUGH	0195-00	16,770,240	849,294	2,803,667	3,337,156	6,990,117
VERONA TOWNSHIP	0201-00	—	—	—	—	—
OGDENSBURG BOROUGH	0204-00	2,638,009	133,597	441,025	1,430,142	2,004,764
SWEDESBORO BOROUGH	0205-00	2,072,734	104,969	346,522	411,283	862,774
CAMDEN COUNTY	0207-00	575,653,269	29,152,771	96,238,329	328,516,874	453,907,974
CAMDEN COUNTY LIBRARY	0207-01	20,162,069	1,021,066	3,370,716	11,447,907	15,839,689
OCEAN CITY	0208-00	—	—	—	34,552,403	34,552,403
ALPINE BOROUGH	0211-00	1,884,369	95,430	315,031	434,005	844,466
OAKLYN BOROUGH	0212-00	—	—	—	2,403,312	2,403,312
MATAWAN BOROUGH	0214-00	18,089,334	916,097	3,024,194	2,854,404	6,794,695
BARNEGAT LIGHT BOROUGH	0217-00	2,449,644	124,057	409,534	394,402	927,993
HIGHLANDS BOROUGH	0220-00	12,813,316	648,904	2,142,144	7,069,004	9,860,052
AUDUBON BOROUGH	0222-00	15,262,781	772,952	2,551,648	2,564,915	5,889,515
SCOTCH PLAINS TOWNSHIP	0245-00	—	—	—	12,731,185	12,731,185
BERKELEY TOWNSHIP	0246-00	—	—	—	4,447,604	4,447,604
LOWER TOWNSHIP	0247-00	38,251,224	1,937,154	6,394,881	10,730,378	19,062,413
NORTH BRUNSWICK TOWNSHIP	0248-00	48,237,986	2,442,913	8,064,478	15,913,685	26,421,076
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	—	—	—	571,431	571,431
HADDON TOWNSHIP FIRE COMM DIST	0250-00	1,319,094	66,803	220,528	303,017	590,348
SOMERS POINT CITY	0251-00	17,335,515	877,921	2,898,170	5,859,350	9,635,441
LODI BOROUGH HOUSING AUTHORITY	0253-00	3,957,103	200,399	661,553	806,103	1,668,055
PLEASANTVILLE CITY	0254-00	51,064,540	2,586,058	8,537,024	25,977,495	37,100,577
MENDHAM BOROUGH	0255-00	7,537,118	381,702	1,260,063	2,901,428	4,543,193
PENNINGTON BOROUGH	0257-00	4,333,834	219,478	724,535	935,504	1,879,517
MOUNT ARLINGTON BOROUGH	0259-00	8,856,212	448,505	1,480,591	2,651,460	4,580,556
WANAQUE BOROUGH	0260-00	15,262,781	772,952	2,551,648	4,234,032	7,558,632
FANWOOD BOROUGH	0261-00	—	—	—	1,007,155	1,007,155
TUCKERTON BOROUGH	0262-00	7,348,753	372,162	1,228,572	1,744,651	3,345,385
DELTRAN TOWNSHIP	0276-00	—	—	—	385,838	385,838
SANDYSTON TOWNSHIP	0277-00	1,130,550	57,254	189,007	190,468	436,729
BRANCHBURG TOWNSHIP	0279-00	22,046,259	1,116,487	3,685,717	7,146,340	11,948,544
WHITE TOWNSHIP	0281-00	1,695,625	85,882	283,510	575,741	945,133
EAST WINDSOR TOWNSHIP	0282-00	37,309,219	1,889,448	6,237,395	9,287,458	17,414,301
TRENTON CITY PARKING AUTHORITY	0300-00	753,640	38,167	125,994	154,290	318,451
READINGTON TOWNSHIP	0319-00	22,988,443	1,164,202	3,843,233	4,240,821	9,248,256
MOUNT HOLLY TOWNSHIP	0320-00	9,798,397	496,220	1,638,106	6,610,026	8,744,352
TETERBORO BOROUGH	0321-00	3,957,103	200,399	661,553	691,036	1,552,988
VERNON TOWNSHIP	0333-00	—	—	—	10,063,049	10,063,049
CAMDEN CITY	0336-00	—	—	—	20,788,533	20,788,533
LAKE COMO BOROUGH	0337-00	2,072,734	104,969	346,522	1,644,727	2,096,218
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	13,190,046	667,983	2,205,126	7,829,096	10,702,205
WEST LONG BRANCH BOROUGH	0343-00	—	—	—	51,940	51,940
UNION CITY HOUSING AUTH	0344-00	7,537,118	381,702	1,260,063	1,767,982	3,409,747
FRANKFORD TOWNSHIP	0345-00	3,768,559	190,851	630,032	857,999	1,678,882
HIGHLANDS BOROUGH HOUSING AUTH	0346-00	753,640	38,167	125,994	634,432	798,593
CAMDEN CITY HOUSING AUTH	0348-00	23,930,628	1,211,917	4,000,748	3,859,024	9,071,689
ESSEX COUNTY	0349-00	969,848,814	49,115,990	162,140,361	251,848,254	463,104,605
MERCER COUNTY	0350-00	335,216,619	16,976,353	56,041,873	54,510,958	127,529,184
MERCER COUNTY LIBRARY	0350-01	23,553,718	1,192,829	3,937,736	5,593,046	10,723,611
HUDSON COUNTY	0352-00	749,385,688	37,951,090	125,283,100	122,986,259	286,220,449
BORDENTOWN CITY	0353-00	5,464,384	276,732	913,542	4,952,325	6,142,599
ESTELL MANOR CITY	0355-00	188,365	9,539	31,491	272,852	313,882
NEWARK CITY	0356-00	—	—	—	289,227,218	289,227,218
SOUTH AMBOY CITY	0358-00	28,641,372	1,450,483	4,788,295	4,813,609	11,052,387
TRENTON CITY	0359-00	—	—	—	129,063,567	129,063,567
TRENTON CITY LIBRARY	0359-01	—	—	—	1,489,145	1,489,145
JERSEY CITY (POLICE)	0360-01	188,365	9,539	31,491	30,845	71,875
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	1,319,094	66,803	220,528	215,694	503,025
ALLENDALE BOROUGH	0362-00	14,320,596	725,237	2,394,133	3,741,023	6,860,393
AUDUBON PARK BOROUGH	0365-00	376,910	19,088	63,012	209,102	291,202
BEACHWOOD BOROUGH	0366-00	12,436,406	629,816	2,079,132	9,567,554	12,276,502
BRANCHVILLE BOROUGH	0369-00	1,319,094	66,803	220,528	630,055	917,386
CHESTER BOROUGH	0373-00	3,957,103	200,399	661,553	562,818	1,424,770
CLOSTER BOROUGH	0374-00	—	—	—	7,280,633	7,280,633
DUNELLEN BOROUGH	0375-00	12,059,497	610,728	2,016,120	2,567,561	5,194,409
EMERSON BOROUGH	0378-00	4,333,834	219,478	724,535	397,249	1,341,262
ENGLEWOOD CLIFFS BOROUGH	0379-00	16,393,331	830,206	2,740,655	4,637,544	8,208,405
FAIR HAVEN BOROUGH	0380-00	11,494,222	582,101	1,921,616	1,947,538	4,451,255
GLEN GARDNER BOROUGH	0387-00	942,185	47,715	157,515	559,360	764,590
HAMPTON BOROUGH	0389-00	1,884,369	95,430	315,031	484,105	894,566
HELMETTA BOROUGH	0392-00	2,072,734	104,969	346,522	292,272	743,763

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

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 (benefit)	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
925,855	907,053	2,474	387,254	2,222,636	(63,681)	88,693	25,012
1,372,854	1,344,976	3,668	1,089,802	3,811,300	(94,426)	415,245	320,819
11,301,991	11,072,481	30,195	3,387,652	25,792,319	(777,361)	3,035,818	2,258,457
—	—	—	68,133,866	68,133,866	—	661,307	661,307
—	—	—	50,671,131	50,671,131	—	(4,646,578)	(4,646,578)
766,246	750,686	2,047	862,676	2,381,655	(52,703)	58,410	5,707
3,479,979	3,409,311	9,297	1,855,259	8,753,846	(239,356)	1,029,756	790,400
574,692	563,022	1,535	142,556	1,281,805	(39,528)	521,030	481,502
—	—	—	8,293,159	8,293,159	—	(1,106,396)	(1,106,396)
2,841,456	2,783,754	7,591	1,262,744	6,895,545	(195,438)	314,330	118,892
—	—	—	138,842	138,842	—	(3,471,094)	(3,471,094)
446,970	437,893	1,194	332,362	1,218,419	(30,743)	418,879	388,136
351,192	344,061	938	606,970	1,303,161	(24,155)	(85,194)	(109,349)
97,535,464	95,554,809	260,579	17,879,189	211,230,041	(6,708,580)	90,779,955	84,071,375
3,416,148	3,346,776	9,127	2,050,657	8,822,708	(234,966)	3,190,215	2,955,249
—	—	—	77,181,740	77,181,740	—	411,915	411,915
319,277	312,793	853	285,700	918,623	(21,960)	32,813	10,853
—	—	—	8,704,395	8,704,395	—	(740,307)	(740,307)
3,064,955	3,002,715	8,188	567,635	6,643,493	(210,810)	271	(210,539)
415,054	406,625	1,109	152,118	974,906	(28,548)	31,726	3,178
2,171,016	2,126,930	5,800	—	4,303,746	(149,325)	2,015,108	1,865,783
2,586,040	2,533,525	6,909	1,222,453	6,348,927	(177,870)	89,965	(87,905)
—	—	—	23,969,848	23,969,848	—	(2,150,916)	(2,150,916)
—	—	—	63,196,767	63,196,767	—	(10,732,617)	(10,732,617)
6,481,073	6,349,462	17,315	1,780,903	14,628,753	(445,774)	1,701,322	1,255,548
8,173,174	8,007,201	21,836	5,869,387	22,071,598	(562,159)	2,401,894	1,839,735
—	—	—	1,056,025	1,056,025	—	618	618
223,500	218,961	597	85,574	528,632	(15,373)	30,453	15,080
2,937,233	2,877,586	7,847	1,556,226	7,378,892	(202,026)	864,277	662,251
670,469	656,854	1,791	413,166	1,742,280	(46,116)	31,166	(14,950)
8,652,089	8,476,391	23,115	657,927	17,809,522	(595,099)	8,035,669	7,440,570
1,277,047	1,251,114	3,412	1,113,822	3,645,395	(87,836)	359,418	271,582
734,301	719,389	1,962	776,711	2,232,363	(50,506)	(23,767)	(74,273)
1,500,547	1,470,075	4,009	1,611,991	4,586,622	(103,209)	212,672	109,463
2,586,040	2,533,525	6,909	1,043,096	6,169,570	(177,870)	834,900	657,030
—	—	—	11,684,150	11,684,150	—	(2,161,419)	(2,161,419)
1,245,132	1,219,847	3,327	416,914	2,885,220	(85,641)	264,553	178,912
—	—	—	7,321,920	7,321,920	—	(1,241,031)	(1,241,031)
191,554	187,664	512	197,159	576,889	(13,175)	(86,224)	(99,399)
3,735,395	3,659,540	9,980	2,074,540	9,479,455	(256,924)	986,578	729,654
287,331	281,496	768	178,856	748,451	(19,763)	(855)	(20,618)
6,321,465	6,193,095	16,889	947,509	13,478,958	(434,796)	1,515,767	1,080,971
127,693	125,100	341	319,958	573,092	(8,783)	(85,486)	(94,269)
3,895,033	3,815,936	10,406	1,235,535	8,956,910	(267,904)	214,789	(53,115)
1,660,185	1,626,472	4,435	626,885	3,917,977	(114,189)	1,548,022	1,433,833
670,469	656,854	1,791	599,824	1,928,938	(46,116)	(54,824)	(100,940)
—	—	—	33,973,139	33,973,139	—	292,611	292,611
—	—	—	175,956,590	175,956,590	—	(29,566,138)	(29,566,138)
351,192	344,061	938	285,292	981,483	(24,155)	327,302	303,147
2,234,848	2,189,464	5,971	3,841,935	8,272,218	(153,715)	(97,975)	(251,690)
—	—	—	72,693	72,693	—	7	7
1,277,047	1,251,114	3,412	1,176,597	3,708,170	(87,836)	329,738	241,902
638,524	625,557	1,706	580,490	1,846,277	(43,918)	59,661	15,743
127,693	125,100	341	31,800	284,934	(8,783)	117,491	108,708
4,054,671	3,972,333	10,833	2,563,855	10,601,692	(278,884)	(678,079)	(956,963)
164,325,748	160,988,781	439,018	42,517,270	368,270,817	(11,302,478)	147,930,213	136,627,735
56,797,225	55,643,843	151,741	39,217,488	151,810,297	(3,906,566)	(2,009,022)	(5,915,588)
3,990,810	3,909,769	10,662	1,818,526	9,729,767	(274,492)	582,759	308,267
126,971,711	124,393,294	339,222	43,197,976	294,902,203	(8,733,233)	7,119,371	(1,613,862)
925,855	907,053	2,474	—	1,835,382	(63,681)	836,705	773,024
31,916	31,267	85	379,840	443,108	(2,195)	(59,636)	(61,831)
—	—	—	820,017,336	820,017,336	—	2,199,228	2,199,228
4,852,833	4,754,287	12,965	2,219,333	11,839,418	(333,782)	265,914	(67,868)
—	—	—	365,691,450	365,691,450	—	(42,367,060)	(42,367,060)
—	—	—	4,677,126	4,677,126	—	(740,135)	(740,135)
31,916	31,267	85	14,618	77,886	(2,195)	56	(2,139)
223,500	218,961	597	101,521	544,579	(15,373)	428	(14,945)
2,426,402	2,377,129	6,462	1,009,522	5,819,535	(166,890)	536,342	369,452
63,861	62,565	171	22,279	148,876	(4,392)	57,462	53,070
2,107,155	2,064,365	5,630	—	4,177,150	(144,932)	1,944,001	1,799,069
223,500	218,961	597	316,324	759,382	(15,373)	29,614	14,241
670,469	656,854	1,791	1,088,473	2,417,587	(46,116)	(402,875)	(448,991)
—	—	—	14,474,690	14,474,690	—	(1,938,646)	(1,938,646)
2,043,294	2,001,800	5,459	278,081	4,328,634	(140,540)	143,007	2,467
734,301	719,389	1,962	1,284,496	2,740,148	(50,506)	(199,579)	(250,085)
2,777,594	2,721,189	7,421	2,031,088	7,537,292	(191,046)	144,949	(46,097)
1,947,517	1,907,968	5,203	925,156	4,785,844	(133,952)	517	(133,435)
159,638	156,397	426	533,168	849,629	(10,980)	(113,494)	(124,474)
319,277	312,793	853	290,994	923,917	(21,960)	30,001	8,041
351,192	344,061	938	337,953	1,034,144	(24,155)	(174,107)	(198,262)

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

Deferred outflows of resources						
Employer/nonemployer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
JAMESBURG BOROUGH	0398-00	\$ 8,667,847	438,965	1,449,100	3,010,241	4,898,306
LAKEHURST BOROUGH	0400-00	7,160,388	362,623	1,197,081	2,233,039	3,792,743
LAWNSIDE BOROUGH	0401-00	—	—	—	3,691	3,691
LINDENWOLD BOROUGH	0403-00	21,292,619	1,078,321	3,559,723	7,282,184	11,920,228
LITTLE SILVER BOROUGH	0404-00	11,117,312	563,013	1,858,604	3,584,073	6,005,690
MILLTOWN BOROUGH	0408-00	12,059,497	610,728	2,016,120	3,114,449	5,741,297
NEPTUNE CITY BOROUGH	0411-00	10,175,307	515,307	1,701,119	3,210,150	5,426,576
NEWFIELD BOROUGH	0412-00	—	—	—	312,152	312,152
TINTON FALLS BOROUGH	0413-00	34,294,300	1,736,764	5,733,358	24,299,494	31,769,616
NORTH CALDWELL TOWNSHIP	0414-00	5,841,293	295,820	976,554	1,291,197	2,563,571
OLD TAPPAN BOROUGH	0417-00	9,233,122	467,592	1,543,603	1,158,098	3,169,293
PARAMUS BOROUGH	0418-00	71,226,609	3,607,124	11,907,741	10,200,567	25,715,432
PARAMUS BOROUGH POLICE DEPARTM	0418-01	27,887,552	1,412,307	4,662,271	11,675,561	17,750,139
PEMBERTON BOROUGH	0419-00	3,391,829	171,772	567,050	1,430,755	2,169,577
RIVERTON BOROUGH	0424-00	4,522,378	229,027	756,056	1,055,307	2,040,390
ROSELAND BOROUGH	0428-00	20,162,069	1,021,066	3,370,716	5,614,090	10,005,872
SHIP BOTTOM BOROUGH	0430-00	7,537,118	381,702	1,260,063	3,013,403	4,655,168
SHREWSBURY BOROUGH	0431-00	10,740,581	543,935	1,795,622	2,412,015	4,751,572
SPOTSWOOD BOROUGH	0434-00	19,785,159	1,001,979	3,307,704	4,261,654	8,571,337
STRATFORD BOROUGH	0437-00	8,290,937	419,877	1,386,088	1,489,034	3,294,999
VICTORY GARDENS BOROUGH	0440-00	753,640	38,167	125,994	760,478	924,639
WATCHUNG BOROUGH	0443-00	17,335,515	877,921	2,898,170	2,607,157	6,383,248
WEST CAPE MAY BOROUGH	0444-00	2,638,009	133,597	441,025	1,662,646	2,237,268
WEST WILDWOOD BOROUGH	0446-00	2,449,644	124,057	409,534	1,199,126	1,732,717
WOODCLIFF LAKE BOROUGH	0447-00	—	—	—	2,267,065	2,267,065
ALEXANDRIA TOWNSHIP	0453-00	1,695,825	85,882	283,510	450,950	820,342
BERLIN TOWNSHIP	0458-00	14,509,141	734,785	2,425,654	2,931,584	6,092,023
BOONTON TOWNSHIP	0459-00	3,768,559	190,851	630,032	2,525,700	3,346,583
CHESTER TOWNSHIP	0463-00	16,204,965	820,667	2,709,163	2,795,215	6,325,045
CINNAMINSON TOWNSHIP	0464-00	13,943,866	706,158	2,331,150	5,142,605	8,179,913
COMMERCIAL TOWNSHIP	0465-00	3,391,829	171,772	567,050	664,253	1,403,075
CRANBURY TOWNSHIP	0466-00	12,436,406	629,816	2,079,132	4,587,962	7,296,910
DEERFIELD TOWNSHIP	0467-00	1,319,094	66,803	220,528	828,988	1,116,319
DELANCO TOWNSHIP	0468-00	3,014,919	152,684	504,037	468,288	1,125,009
DENNIS TOWNSHIP	0469-00	6,595,113	333,996	1,102,578	1,546,783	2,983,357
DEPTFORD TOWNSHIP	0470-00	49,368,715	2,500,177	8,253,515	13,418,800	24,172,492
EAGLESWOOD TOWNSHIP	0473-00	2,261,100	114,509	378,013	264,770	757,292
EASTAMPTON TOWNSHIP	0474-00	376,910	19,088	63,012	330,849	412,949
EAST GREENWICH TOWNSHIP	0475-00	11,494,222	582,101	1,921,616	4,501,799	7,005,516
EAST HANOVER TOWNSHIP	0476-00	30,714,106	1,555,452	5,134,817	18,781,509	25,471,778
EDGEWATER PARK TOWNSHIP	0477-00	6,971,843	353,075	1,165,560	2,862,673	4,401,308
ELK TOWNSHIP	0478-00	—	—	—	977,345	977,345
GREEN TOWNSHIP	0487-00	4,145,469	209,939	693,044	1,175,028	2,078,011
GREEN BROOK TOWNSHIP	0488-00	13,378,591	677,531	2,236,647	2,455,188	5,369,366
HAINESPORT TOWNSHIP	0492-00	3,014,919	152,684	504,037	805,976	1,462,697
HARRISON TOWNSHIP	0494-00	11,117,312	563,013	1,858,604	6,082,790	8,504,407
KNOWLTON TOWNSHIP	0498-00	376,910	19,088	63,012	66,305	148,405
LACEY TOWNSHIP	0499-00	44,281,062	2,242,523	7,402,955	8,925,080	18,570,558
LEBANON TOWNSHIP	0501-00	—	—	—	2,836,712	2,836,712
LIBERTY TOWNSHIP	0502-00	1,130,550	57,254	189,007	388,221	634,482
LOGAN TOWNSHIP	0504-00	—	—	—	51,940	51,940
OLD BRIDGE TOWNSHIP	0508-00	81,213,371	4,112,883	13,577,338	76,931,875	94,622,096
MANALAPAN TOWNSHIP	0510-00	47,295,981	2,395,207	7,906,993	9,150,050	19,452,250
MANSFIELD TOWNSHIP	0512-00	8,290,937	419,877	1,386,088	3,757,603	5,563,568
MANSFIELD TOWNSHIP	0513-00	7,914,028	400,790	1,323,076	3,075,594	4,799,460
MANTUA TOWNSHIP	0514-00	—	—	—	—	—
MEDFORD TOWNSHIP	0516-00	—	—	—	962,101	962,101
MILLSTONE TOWNSHIP	0517-00	7,160,388	362,623	1,197,081	758,722	2,318,426
MINE HILL TOWNSHIP	0518-00	3,014,919	152,684	504,037	540,839	1,197,560
MONTAGUE TOWNSHIP	0520-00	1,884,369	95,430	315,031	464,829	875,290
MONTVILLE TOWNSHIP	0521-00	29,018,281	1,469,571	4,851,307	15,279,828	21,600,706
MOUNT LAUREL TOWNSHIP	0522-00	27,510,822	1,393,229	4,599,289	5,328,252	11,320,770
MULLICA TOWNSHIP	0523-00	8,856,212	448,505	1,480,591	2,025,830	3,954,926
NEW HANOVER TOWNSHIP	0524-00	2,826,375	143,136	472,516	638,230	1,253,882
OXFORD TOWNSHIP	0528-00	1,319,094	66,803	220,528	512,452	799,783
PILES GROVE TOWNSHIP	0530-00	1,695,825	85,882	283,510	446,085	815,477
PLAINSBORO TOWNSHIP	0532-00	31,091,016	1,574,540	5,197,829	8,977,873	15,750,242
HAZLET TOWNSHIP	0537-00	26,945,547	1,364,602	4,504,785	11,261,764	17,131,151
RIVER VALE TOWNSHIP	0538-00	20,350,434	1,030,606	3,402,207	4,023,540	8,456,353
ROXBURY TOWNSHIP	0539-00	45,976,887	2,328,404	7,686,465	9,009,291	19,024,160
SHAMONG TOWNSHIP	0541-00	1,319,094	66,803	220,528	288,170	575,501
SOUTHAMPTON TOWNSHIP	0543-00	6,406,568	324,447	1,071,057	1,270,261	2,665,765
SPRINGFIELD TOWNSHIP	0546-00	—	—	—	214,590	214,590
TABERNACLE TOWNSHIP	0548-00	2,638,009	133,597	441,025	567,072	1,141,694
BARNEGAT TOWNSHIP	0549-00	—	—	—	15,403,551	15,403,551
UPPER PITTSBORO TOWNSHIP	0551-00	942,185	47,715	157,515	139,746	344,976
VOORHEES TOWNSHIP	0552-00	55,963,649	2,834,163	9,356,063	10,191,311	22,381,537
WASHINGTON TOWNSHIP	0557-00	—	—	—	11,943,231	11,943,231
WATERFORD TOWNSHIP	0559-00	14,509,141	734,785	2,425,654	4,326,493	7,486,932
WEYMOUTH TOWNSHIP	0562-00	1,507,459	76,342	252,019	294,320	622,681

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

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 (benefit)	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
1,468,631	1,438,808	3,924	1,006,746	3,918,109	(101,014)	502,535	401,521
1,213,216	1,188,579	3,241	398,448	2,803,484	(83,446)	349,070	265,624
—	—	—	877,898	877,898	—	(677,841)	(677,841)
3,607,702	3,534,440	9,638	367,975	7,519,755	(248,141)	1,532,286	1,284,145
1,883,655	1,845,404	5,032	441,730	4,175,821	(129,560)	1,723,637	1,594,077
2,043,294	2,001,800	5,459	1,326,358	5,376,911	(140,540)	134,633	(5,907)
1,724,047	1,689,037	4,606	229,824	3,647,514	(118,582)	938,966	820,384
—	—	—	414,657	414,657	—	215	215
5,810,634	5,692,637	15,524	14,684,859	26,203,654	(399,661)	276,071	(123,590)
989,716	969,618	2,644	495,661	2,457,639	(68,074)	90,849	22,775
1,564,408	1,532,640	4,180	962,143	4,063,371	(107,601)	(151,221)	(258,822)
12,068,237	11,823,167	32,242	4,861,461	28,785,107	(830,065)	(464,835)	(1,294,900)
4,725,111	4,629,158	12,624	1,090,460	10,457,353	(324,998)	3,086,406	2,761,408
574,692	563,022	1,535	775,744	1,914,993	(39,528)	177,578	138,050
766,246	750,686	2,047	1,100,385	2,619,364	(52,703)	(68,644)	(141,347)
3,416,148	3,346,776	9,127	967,396	7,739,447	(234,966)	1,016,699	781,733
1,277,047	1,251,114	3,412	479,817	3,011,390	(87,836)	355,629	267,793
1,819,824	1,782,869	4,862	1,593,645	5,201,200	(125,169)	(108,155)	(233,324)
3,352,286	3,284,212	8,956	2,549,994	9,195,448	(230,573)	94,811	(135,762)
1,404,770	1,376,243	3,753	1,386,569	4,171,335	(96,621)	(140,941)	(237,562)
127,693	125,100	341	—	253,134	(8,783)	110,374	101,591
2,937,233	2,877,586	7,847	553,394	6,376,060	(202,026)	26,849	(175,177)
446,970	437,893	1,194	956,832	1,842,889	(30,743)	(25,803)	(56,546)
415,054	406,625	1,109	331,543	1,154,331	(28,548)	203,888	175,340
—	—	—	13,075,039	13,075,039	—	(1,587,409)	(1,587,409)
287,331	281,496	768	402,043	971,638	(19,763)	(29,851)	(49,614)
2,458,347	2,408,426	6,568	901,184	5,774,525	(169,087)	268,270	99,183
638,524	625,557	1,706	554,684	1,820,471	(43,918)	599,718	555,800
2,745,679	2,689,922	7,335	610,140	6,053,076	(188,850)	259,251	70,401
2,362,570	2,314,594	6,312	2,103,343	6,786,819	(162,500)	636,642	474,142
574,692	563,022	1,535	94,720	1,233,969	(39,528)	58,269	18,741
2,107,155	2,064,365	5,630	1,478,130	5,655,280	(144,932)	708,545	563,613
223,500	218,961	597	462,655	905,713	(15,373)	28,800	13,427
510,831	500,458	1,365	333,663	1,346,317	(35,135)	(149,783)	(184,918)
1,117,439	1,094,747	2,985	454,848	2,670,019	(76,858)	32,520	(44,338)
8,364,758	8,194,895	22,348	745,616	17,327,617	(575,336)	2,478,582	1,903,246
383,108	375,328	1,024	175,343	934,803	(26,351)	(27,216)	(53,567)
63,861	62,565	171	1,993,699	2,120,296	(4,392)	(354,664)	(359,056)
1,947,517	1,907,968	5,203	1,488,157	5,348,845	(133,952)	777,340	643,388
5,204,026	5,098,348	13,903	1,885,747	12,202,024	(357,938)	4,853,725	4,495,787
1,181,270	1,157,282	3,156	218,382	2,560,090	(81,249)	622,407	541,158
—	—	—	5,554,144	5,554,144	—	(830,248)	(830,248)
702,385	688,122	1,877	506,801	1,899,185	(48,311)	146,956	98,645
2,266,793	2,220,762	6,056	385,142	4,878,753	(155,912)	169,091	13,179
510,831	500,458	1,365	218,932	1,231,586	(35,135)	31,285	(3,850)
1,883,655	1,845,404	5,032	2,909,698	6,643,789	(129,560)	1,750,600	1,621,040
63,861	62,565	171	703,325	829,922	(4,392)	(356,544)	(360,936)
7,502,735	7,350,377	20,045	1,384,448	16,257,605	(516,045)	815,705	299,660
—	—	—	4,142,141	4,142,141	—	(58,729)	(58,729)
191,554	187,664	512	271,550	651,280	(13,175)	(29,969)	(43,144)
—	—	—	72,693	72,693	—	7	7
13,760,338	13,480,907	36,763	4,009,447	31,287,455	(946,449)	12,479,516	11,533,067
8,013,566	7,850,834	21,409	466,141	16,351,950	(551,181)	1,201,703	650,522
1,404,770	1,376,243	3,753	99,863	2,884,629	(96,621)	736,062	639,441
1,340,909	1,313,679	3,582	138,677	2,796,847	(92,229)	1,238,526	1,146,297
—	—	—	120,637	120,637	—	(3,015,864)	(3,015,864)
—	—	—	23,633,974	23,633,974	—	(4,067,426)	(4,067,426)
1,213,216	1,188,579	3,241	540,857	2,945,893	(83,446)	33,053	(50,393)
510,831	500,458	1,365	837,202	1,849,856	(35,135)	(86,525)	(121,660)
319,277	312,793	853	491,732	1,124,655	(21,960)	(86,992)	(108,952)
4,916,695	4,816,851	13,136	1,814,378	11,561,060	(338,175)	4,584,254	4,246,079
4,661,279	4,566,623	12,453	628,303	9,888,658	(320,607)	562,796	242,189
1,500,547	1,470,075	4,009	438,772	3,413,403	(103,209)	178,427	75,218
478,885	469,160	1,279	402,912	1,352,236	(32,938)	(86,681)	(119,619)
223,500	218,961	597	497,401	940,459	(15,373)	(29,401)	(44,774)
287,331	281,496	768	651,546	1,221,141	(19,763)	(84,026)	(103,789)
5,267,887	5,160,912	14,074	1,957,362	12,400,235	(362,330)	1,365,343	1,003,013
4,565,502	4,472,791	12,197	1,413,007	10,463,497	(314,020)	4,191,497	3,877,477
3,448,063	3,378,044	9,212	793,256	7,628,575	(237,161)	567,606	330,445
7,790,066	7,631,873	20,812	2,300,971	17,743,722	(535,808)	584,679	48,871
223,500	218,961	597	547,800	990,858	(15,373)	(56,980)	(72,353)
1,085,493	1,063,450	2,900	323,005	2,474,848	(74,661)	117,527	42,866
—	—	—	3,454,443	3,454,443	—	(634,504)	(634,504)
446,970	437,893	1,194	676,807	1,562,864	(30,743)	(84,984)	(115,727)
—	—	—	18,414,304	18,414,304	—	69,389	69,389
159,638	156,397	426	564,656	881,117	(10,980)	(147,907)	(158,887)
9,482,167	9,289,612	25,333	464,949	19,262,061	(652,192)	2,191,144	1,538,952
—	—	—	67,418,317	67,418,317	—	(7,783,032)	(7,783,032)
2,458,347	2,408,426	6,568	905,243	5,778,584	(169,087)	683,980	514,893
255,415	250,229	682	124,836	631,162	(17,568)	26,710	9,142

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

Deferred outflows of resources						
Employer/nonemployer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
WILLINGBORO TOWNSHIP	0563-00	\$ —	—	—	14,894,071	14,894,071
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	—	—	—	630,055	630,055
WOODLAND TOWNSHIP	0565-00	565,275	28,627	94,503	383,294	506,424
ATLANTIC COUNTY	0835-00	238,740,646	12,090,527	39,912,916	64,110,033	116,113,476
ATLANTIC COUNTY LIBRARY	0835-01	16,016,600	811,128	2,677,672	3,109,582	6,598,382
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	10,740,581	543,935	1,795,622	3,016,860	5,356,417
BERGEN COUNTY	0836-00	—	—	—	51,940	51,940
GLOUCESTER COUNTY	0840-00	296,965,395	15,039,199	49,646,992	61,749,765	126,435,956
MORRIS COUNTY	0843-00	376,910	19,088	63,012	92,495	174,595
OCEAN COUNTY	0844-00	505,180,479	25,583,822	84,456,612	109,493,024	219,533,458
OCEAN COUNTY LIBRARY	0844-01	75,937,352	3,845,690	12,695,288	16,566,722	33,107,700
OCEAN COUNTY PIC	0844-07	—	—	—	5,780	5,780
UNION COUNTY	0848-00	376,910	19,088	63,012	28,557	110,657
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	—	—	—	—	—
ASBURY PARK CITY	0851-00	73,864,618	3,740,721	12,348,766	25,549,592	41,639,079
ATLANTIC CITY	0852-00	—	—	—	55,532,240	55,532,240
ATLANTIC CITY ERI	0852-01	1,507,459	76,342	252,019	78,717	407,078
ATLANTIC CITY PFRS	0852-02	—	—	—	1,002,724	1,002,724
BEVERLY CITY	0854-00	3,957,103	200,399	661,553	1,684,552	2,546,504
BRIDGETON CITY	0855-00	26,757,002	1,355,053	4,473,264	6,935,469	12,763,786
BURLINGTON CITY	0857-00	30,525,741	1,545,913	5,103,326	11,480,588	18,129,827
EGG HARBOR CITY	0859-00	6,029,838	305,369	1,008,075	2,110,704	3,424,148
ELIZABETH CITY	0860-00	403,428,309	20,430,793	67,445,576	113,455,295	201,331,664
ELIZABETH CITY FREE PUBLIC LIB	0860-01	7,725,663	391,250	1,291,585	3,168,525	4,851,360
ENGLEWOOD CITY	0861-00	68,211,690	3,454,440	11,403,703	22,853,791	37,711,934
LINDEN CITY	0866-00	—	—	—	6,999,934	6,999,934
MILLVILLE CITY	0868-00	51,629,815	2,614,685	8,631,528	17,556,766	28,802,979
NORTHFIELD CITY	0870-00	17,335,515	877,921	2,898,170	3,914,606	7,690,697
NORTH WILDWOOD CITY	0871-00	23,365,353	1,183,290	3,906,245	8,255,601	13,345,136
NORTH WILDWOOD CITY	0871-01	188,365	9,539	31,491	30,845	71,875
ORANGE CITY	0872-00	—	—	—	—	—
PASSAIC CITY	0873-00	176,370,250	8,931,907	29,485,767	47,229,842	85,647,516
PASSAIC CITY PUBLIC LIBRARY	0873-01	2,826,375	143,136	472,516	168,639	784,291
PLAINFIELD CITY	0875-00	140,757,214	7,128,358	23,531,941	99,745,102	130,405,041
PLAINFIELD CITY (POLICE)	0875-01	20,915,709	1,059,233	3,496,711	16,797,167	21,353,111
RAHWAY CITY	0876-00	89,315,764	4,523,212	14,931,905	38,123,495	57,578,612
SALEM CITY	0877-00	16,393,331	830,206	2,740,655	4,071,927	7,642,788
SALEM CITY FREE PUBLIC LIBRARY	0877-01	—	—	—	5,780	5,780
UNION CITY	0879-00	—	—	—	414	414
WILDWOOD CITY	0882-00	37,874,494	1,918,075	6,331,898	11,016,212	19,266,185
WOODBURY CITY	0883-00	27,887,552	1,412,307	4,662,271	8,021,520	14,096,098
RIDGEWOOD VILLAGE	0885-00	86,677,755	4,389,616	14,490,880	15,144,641	34,025,137
RIDGEWOOD PUBLIC LIBRARY	0885-01	3,014,919	152,684	504,037	1,107,943	1,764,664
BOONTON TOWN	0888-00	—	—	—	662,826	662,826
HARRISON TOWN	0891-00	64,631,496	3,273,129	10,805,163	10,710,884	24,789,176
KEARNY TOWN	0893-00	112,304,208	5,687,415	18,775,137	35,255,194	59,717,746
MONTCLAIR TOWNSHIP	0894-00	56,717,468	2,872,339	9,482,087	13,283,723	25,638,149
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	—	—	—	1,436,903	1,436,903
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	—	—	—	78,059	78,059
NUTLEY TOWN	0896-00	74,429,893	3,769,348	12,443,269	19,770,509	35,983,126
SECAUCUS TOWN	0898-00	68,965,330	3,492,607	11,529,698	20,407,042	35,429,347
WEST NEW YORK TOWN	0900-00	114,942,217	5,821,011	19,216,163	93,545,872	118,583,046
ALLENHURST BOROUGH	0903-00	7,348,753	372,162	1,228,572	695,408	2,296,142
AVON BY THE SEA BORO	0904-00	9,044,578	458,044	1,512,082	1,924,557	3,894,683
BELMAR BOROUGH	0905-00	29,206,646	1,479,110	4,882,798	8,703,385	15,065,293
BERGENFIELD BOROUGH	0906-00	38,251,224	1,937,154	6,394,881	6,277,322	14,609,357
BERGENFIELD BOROUGH, POLICE	0906-01	12,813,316	648,904	2,142,144	2,789,055	5,580,103
BRADLEY BEACH BOROUGH	0908-00	13,943,866	706,158	2,331,150	5,155,699	8,193,007
BUTLER BOROUGH	0910-00	23,365,353	1,183,290	3,906,245	3,529,510	8,619,045
CALDWELL BOROUGH	0911-00	14,132,231	715,698	2,362,641	4,156,797	7,235,136
CARTERET BOROUGH	0912-00	53,890,915	2,729,194	9,009,541	7,810,350	19,549,085
CLIFFSIDE PARK BOROUGH	0914-00	45,976,887	2,328,404	7,686,465	8,190,512	18,205,381
COLLINGSWOOD BOROUGH	0915-00	29,395,012	1,488,650	4,914,289	5,814,124	12,217,063
DEAL BOROUGH	0916-00	12,059,497	610,728	2,016,120	1,802,921	4,429,769
DUMONT BOROUGH	0917-00	20,350,434	1,030,606	3,402,207	6,870,184	11,302,997
ELMWOOD PARK BOROUGH	0918-00	32,598,296	1,650,873	5,449,818	6,561,115	13,661,806
EATONTOWN BOROUGH	0919-00	32,033,021	1,622,246	5,355,315	8,949,630	15,927,191
ESSEX FELS BOROUGH	0921-00	7,160,388	362,623	1,197,081	1,771,892	3,331,596
FAIR LAWN BOROUGH	0922-00	53,514,184	2,710,115	8,946,558	14,065,000	25,721,673
FAIRVIEW BOROUGH	0923-00	23,365,353	1,183,290	3,906,245	4,182,340	9,271,875
FREEHOLD BOROUGH	0926-00	22,800,078	1,154,663	3,811,741	6,537,597	11,504,001
GARWOOD BOROUGH	0927-00	—	—	—	2,163,360	2,163,360
GLASSBORO BOROUGH	0928-00	53,702,549	2,719,655	8,978,050	9,846,717	21,544,422
HEASBROCK HEIGHTS BOROUGH	0931-00	25,626,453	1,297,799	4,284,258	7,758,027	13,340,084
KANSBURG BOROUGH	0933-00	24,872,812	1,259,632	4,158,263	4,754,902	10,172,797
KENILWORTH BOROUGH	0934-00	20,915,709	1,059,233	3,496,711	4,903,004	9,458,948
LAVALLETTE BOROUGH	0935-00	13,755,321	696,610	2,299,629	2,389,803	5,386,042
LEONIA BOROUGH	0936-00	17,335,515	877,921	2,898,170	4,902,391	8,678,482
LODI BOROUGH	0937-00	27,133,912	1,374,141	4,536,276	9,101,187	15,011,604
MANVILLE BOROUGH	0941-00	188,365	9,539	31,491	4,738,552	4,779,582

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

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 (benefit)	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
—	—	—	43,713,473	43,713,473	—	(3,386,082)	(3,386,082)
—	—	—	1,140,279	1,140,279	—	671	671
95,777	93,832	256	493,803	683,668	(6,588)	(116,869)	(123,457)
40,450,877	39,629,440	108,070	12,757,402	92,945,789	(2,782,249)	8,381,116	5,598,867
2,713,763	2,658,655	7,250	2,071,417	7,451,085	(186,655)	42,844	(143,811)
1,819,824	1,782,869	4,862	2,550,462	6,158,017	(125,169)	67,942	(57,227)
—	—	—	72,693	72,693	—	7	7
50,316,152	49,294,381	134,426	17,400,319	117,145,278	(3,460,792)	6,276,751	2,815,959
63,861	62,565	171	233,679	360,276	(4,392)	(27,414)	(31,806)
85,594,949	83,856,771	228,678	21,509,779	191,190,177	(5,887,301)	16,167,751	10,280,450
12,866,399	12,605,121	34,374	5,975,160	31,481,054	(884,963)	1,388,519	503,556
—	—	—	158,831	158,831	—	(28,879)	(28,879)
63,861	62,565	171	475,828	602,425	(4,392)	(85,198)	(89,590)
—	—	—	22,873,834	22,873,834	—	(23,425,617)	(23,425,617)
12,515,207	12,261,060	33,436	3,843,664	28,653,367	(860,808)	4,822,008	3,961,200
—	—	—	219,959,703	219,959,703	—	(27,151,812)	(27,151,812)
255,415	250,229	682	584,401	1,090,727	(17,568)	(201,702)	(219,270)
—	—	—	25,680,722	25,680,722	—	(4,883,099)	(4,883,099)
670,469	656,854	1,791	42,564	1,371,678	(46,116)	324,598	278,482
4,533,557	4,441,494	12,112	2,705,670	11,692,833	(311,822)	302,731	(9,091)
5,172,110	5,067,080	13,818	7,728,652	17,981,660	(355,743)	(341,693)	(697,436)
1,021,662	1,000,915	2,730	426,912	2,452,219	(70,271)	294,888	224,617
68,354,632	66,966,553	182,618	17,558,784	153,062,587	(4,701,495)	22,575,517	17,874,022
1,308,993	1,282,411	3,497	1,110,481	3,705,382	(90,034)	324,468	234,434
11,557,406	11,322,710	30,877	1,148,924	24,059,917	(794,929)	4,761,002	3,966,073
—	—	—	151,227,282	151,227,282	—	(25,810,460)	(25,810,460)
8,747,866	8,570,223	23,371	5,450,447	22,791,907	(601,686)	2,915,020	2,313,334
2,937,233	2,877,586	7,847	1,740,727	7,563,393	(202,026)	310,690	108,664
3,958,894	3,878,501	10,577	1,681,005	9,528,977	(272,296)	1,563,589	1,291,293
31,916	31,267	85	14,618	77,886	(2,195)	56	(2,139)
—	—	—	388,081	388,081	—	(9,702,007)	(9,702,007)
29,883,187	29,276,348	79,837	10,206,562	69,445,934	(2,055,393)	8,695,054	6,639,661
478,885	469,160	1,279	423,338	1,372,662	(32,938)	(144,315)	(177,253)
23,849,113	23,364,809	63,716	6,711,502	53,989,140	(1,640,364)	22,146,414	20,506,050
3,543,841	3,471,876	9,468	3,349,210	10,374,395	(243,749)	3,291,023	3,047,274
15,133,163	14,825,853	40,430	3,697,739	33,697,185	(1,040,873)	5,527,351	4,486,478
2,777,594	2,721,189	7,421	1,138,289	6,644,493	(191,046)	678,120	487,074
—	—	—	107,983	107,983	—	(29,654)	(29,654)
—	—	—	56,229	56,229	—	(29,715)	(29,715)
6,417,242	6,286,927	17,145	1,983,481	14,704,795	(441,384)	1,784,606	1,343,222
4,725,111	4,629,158	12,624	1,356,644	10,723,537	(324,998)	1,060,049	735,051
14,686,193	14,387,960	39,236	3,770,677	32,884,066	(1,010,130)	1,100,421	90,291
510,831	500,458	1,365	883,883	1,896,537	(35,135)	(56,006)	(91,141)
—	—	—	15,836,273	15,836,273	—	(2,889,921)	(2,889,921)
10,950,798	10,728,420	29,257	960,558	22,669,033	(753,206)	650,418	(102,788)
19,028,196	18,641,790	50,836	24,753,932	62,474,754	(1,308,777)	(352,206)	(1,660,983)
9,609,890	9,414,742	25,674	1,299,294	20,349,600	(660,977)	8,617,670	7,956,693
—	—	—	2,487,834	2,487,834	—	1,442	1,442
—	—	—	103,693	103,693	—	54	54
12,610,984	12,354,892	33,692	5,927,716	30,927,284	(867,395)	2,733,487	1,866,092
11,685,099	11,447,809	31,218	3,256,707	26,420,833	(803,712)	3,346,732	2,543,020
19,475,165	19,079,682	52,030	4,635,681	43,242,558	(1,339,520)	17,987,366	16,647,846
1,245,132	1,219,847	3,327	130,677	2,598,983	(85,641)	33,305	(52,336)
1,532,463	1,501,343	4,094	867,246	3,905,146	(105,404)	150,362	44,958
4,948,610	4,848,119	13,221	792,529	10,602,479	(340,370)	1,443,828	1,103,458
6,481,073	6,349,462	17,315	2,228,878	15,076,728	(445,774)	176,689	(269,085)
2,171,016	2,126,930	5,800	1,262,649	5,566,395	(149,325)	350,361	201,036
2,362,570	2,314,594	6,312	2,189,827	6,873,303	(162,500)	804,346	641,846
3,958,894	3,878,501	10,577	2,867,874	10,715,846	(272,296)	(114,052)	(386,348)
2,394,486	2,345,861	6,397	2,984,578	7,731,322	(164,695)	(329,102)	(493,797)
9,130,975	8,945,552	24,395	3,495,325	21,596,247	(628,037)	72,607	(555,430)
7,790,066	7,631,873	20,812	3,061,971	18,504,722	(535,808)	236,187	(299,621)
4,980,526	4,879,386	13,306	2,527,306	12,400,524	(342,565)	121,442	(221,123)
2,043,294	2,001,800	5,459	736,830	4,787,383	(140,540)	87,327	(53,213)
3,448,063	3,378,044	9,212	1,206,206	8,041,525	(237,161)	1,424,582	1,187,421
5,523,273	5,411,111	14,756	3,043,715	13,992,855	(379,896)	229,860	(150,036)
5,427,496	5,317,279	14,500	2,552,211	13,311,486	(373,308)	944,008	570,700
1,213,216	1,188,579	3,241	1,245,860	3,650,896	(83,446)	(52,081)	(135,527)
9,067,143	8,883,017	24,224	5,877,882	23,852,266	(623,647)	1,155,198	531,551
3,958,894	3,878,501	10,577	2,814,161	10,662,133	(272,296)	77,735	(194,561)
3,863,117	3,784,669	10,321	2,915,461	10,573,568	(265,709)	676,941	411,232
—	—	—	9,449,760	9,449,760	—	(1,278,351)	(1,278,351)
9,099,059	8,914,284	24,309	2,431,328	20,468,980	(625,842)	1,465,715	839,873
4,342,003	4,253,829	11,600	2,313,244	10,920,676	(298,647)	750,039	451,392
4,214,310	4,128,730	11,259	1,463,916	9,818,215	(289,864)	343,787	53,923
3,543,841	3,471,876	9,468	1,542,259	8,567,444	(243,749)	651,238	407,489
2,330,625	2,283,297	6,227	494,000	5,114,149	(160,303)	258,345	98,042
2,937,233	2,877,586	7,847	2,029,377	7,852,043	(202,026)	161,013	(41,013)
4,597,418	4,504,058	12,283	309,512	9,423,271	(316,215)	1,803,362	1,487,147
31,916	31,267	85	11,580,025	11,643,293	(2,195)	(683,193)	(685,388)

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

Deferred outflows of resources						
Employer/nonemployer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
MANVILLE BORO DEP OF PUBLIC WO	0941-02	\$ —	—	—	562,222	562,222
MIDDLESEX BOROUGH	0943-00	26,757,002	1,355,053	4,473,264	5,798,340	11,626,657
MONMOUTH BEACH BOROUGH	0944-00	10,928,947	553,474	1,827,113	3,024,742	5,405,329
MORRIS PLAINS BOROUGH	0945-00	14,509,141	734,785	2,425,654	2,287,943	5,448,382
MOUNTAIN LAKES BOROUGH	0946-00	3,580,194	181,312	598,541	2,567,284	3,347,137
NEW PROVIDENCE BOROUGH	0949-00	—	—	—	8,805,173	8,805,173
NORTH ARLINGTON BOROUGH	0950-00	28,076,097	1,421,856	4,693,792	5,080,730	11,196,378
OCEAN GATE BOROUGH	0952-00	4,333,834	219,478	724,535	1,948,377	2,892,390
ORADELL BOROUGH	0953-00	19,973,524	1,011,518	3,339,195	3,720,494	8,071,207
PALISADES PARK BOROUGH	0954-00	25,249,543	1,278,711	4,221,246	4,647,826	10,147,783
PARK RIDGE BOROUGH	0955-00	—	—	—	—	—
POINT PLEASANT BOROUGH	0956-00	22,800,078	1,154,663	3,811,741	6,405,601	11,372,005
POINT PLEASANT BEACH BOROUGH	0957-00	19,973,524	1,011,518	3,339,195	5,571,427	9,922,140
POMPTON LAKES BOROUGH	0958-00	19,973,524	1,011,518	3,339,195	3,055,149	7,405,862
RAMSEY BOROUGH	0960-00	23,365,353	1,183,290	3,906,245	6,102,917	11,192,452
RIDGEFIELD BOROUGH	0962-00	25,814,818	1,307,338	4,315,749	4,443,877	10,066,964
ROSELLE BOROUGH	0965-00	57,848,018	2,929,593	9,671,093	37,944,283	50,544,969
ROSELLE PARK BOROUGH	0966-00	22,046,259	1,116,487	3,685,717	5,711,295	10,513,499
RUMSON BOROUGH	0967-00	18,842,975	954,264	3,150,189	3,655,955	7,760,408
SEA GIRT BOROUGH	0969-00	4,710,744	238,566	787,547	860,413	1,886,526
SEASIDE HEIGHTS BOROUGH	0970-00	19,973,524	1,011,518	3,339,195	5,130,954	9,481,667
SEASIDE PARK BOROUGH	0971-00	—	—	—	1,770,095	1,770,095
SOMERVILLE BOROUGH	0972-00	—	—	—	1,352,592	1,352,592
SPRING LAKE BOROUGH	0973-00	6,218,203	314,908	1,039,566	1,150,109	2,504,583
SPRING LAKE HEIGHTS BOROUGH	0974-00	7,537,118	381,702	1,260,063	2,496,103	4,137,868
TENAFLY BOROUGH	0975-00	27,699,187	1,402,768	4,630,780	7,391,257	13,424,805
TENAFLY BOROUGH LIBRARY	0975-01	1,695,825	85,882	283,510	918,413	1,287,805
WILDWOOD CREST BOROUGH	0980-00	26,380,272	1,335,974	4,410,282	7,409,092	13,155,348
WOODYLYNNE BOROUGH	0981-00	1,884,369	95,430	315,031	398,758	809,219
WOOD-RIDGE BOROUGH	0982-00	16,958,785	858,843	2,835,188	5,351,292	9,045,323
HILLSDALE BOROUGH	0983-00	14,886,050	753,873	2,488,666	1,960,236	5,202,775
PALMYRA BOROUGH	0984-00	11,871,131	601,189	1,984,628	2,918,153	5,503,970
CLARK TOWNSHIP	0987-00	35,801,759	1,813,106	5,985,376	6,605,906	14,404,388
CRANFORD TOWNSHIP	0988-00	56,717,468	2,872,339	9,482,087	16,288,987	28,643,413
EWING TOWNSHIP	0990-00	73,864,618	3,740,721	12,348,766	19,367,299	35,456,786
HAMILTON TOWNSHIP	0992-00	753,640	38,167	125,994	26,590	190,751
HILLSDALE TOWNSHIP	0994-00	61,051,302	3,091,817	10,206,622	34,103,712	47,402,151
INDEPENDENCE TOWNSHIP	0995-00	3,391,829	171,772	567,050	1,375,984	2,114,806
LAWRENCE TOWNSHIP	0997-00	40,700,868	2,061,211	6,804,415	11,841,943	20,707,569
LIVINGSTON TOWNSHIP	0998-00	376,910	19,088	63,012	51,332	133,432
LONG BEACH TOWNSHIP	0999-00	38,628,134	1,956,242	6,457,893	7,586,434	16,000,569
MILLBURN TOWNSHIP	1001-00	76,314,083	3,864,769	12,758,270	19,496,756	36,119,795
NEPTUNE TOWNSHIP	1003-00	68,023,146	3,444,892	11,372,182	17,713,157	32,530,231
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	—	—	—	30,681	30,681
ROCHELLE PARK TOWNSHIP	1009-00	12,813,316	648,904	2,142,144	2,527,322	5,318,370
ROCHELLE PARK PUBLIC LIBRARY	1009-01	—	—	—	57,306	57,306
ROCKAWAY TOWNSHIP	1010-00	63,500,946	3,215,874	10,616,156	16,334,041	30,166,071
SPRINGFIELD TOWNSHIP	1012-00	—	—	—	11,568,782	11,568,782
TEANECK TOWNSHIP	1013-00	—	—	—	17,449,300	17,449,300
UNION TOWNSHIP	1014-00	—	—	—	32,179,936	32,179,936
WASHINGTON TOWNSHIP	1015-00	19,785,159	1,001,979	3,307,704	4,518,271	8,827,954
WEEHAWKEN TOWNSHIP	1016-00	68,588,420	3,473,519	11,466,685	17,688,453	32,628,657
GUTTENBERG TOWN HOUSING AUTH	1174-00	2,449,644	124,057	409,534	137,309	670,900
HACKENSACK CITY HOUSING AUTH	1175-00	5,087,653	257,654	850,559	1,362,761	2,470,974
IRVINGTON TOWN HOUSING AUTH(N	1176-00	2,261,100	114,509	378,013	917,242	1,409,764
MORRISTOWN TOWN HOUSING AUTHO	1177-00	3,014,919	152,684	504,037	797,716	1,454,437
PASSAIC CITY HOUSING AUTHORITY	1178-00	9,421,487	477,132	1,575,094	2,065,603	4,117,829
PHILLIPSBURG TOWN HOUS AUTH	1179-00	4,710,744	238,566	787,547	1,241,214	2,267,327
PLAINFIELD CITY HOUSING AUTH	1180-00	5,841,293	295,820	976,554	1,056,231	2,328,605
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	1,319,094	66,803	220,528	209,568	496,899
WOODBRIEGE TOWNSHIP HOUSING AU	1182-00	5,276,019	267,193	882,050	699,511	1,848,754
DELANCO TWP SEWERAGE AUTHORITY	1183-00	188,365	9,539	31,491	31,223	72,253
EWING LAWRENCE SEWERAGE AUTHO	1185-00	13,943,866	706,158	2,331,150	2,675,496	5,712,804
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	1,507,459	76,342	252,019	222,614	550,975
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	6,406,568	324,447	1,071,057	1,076,934	2,472,438
ELIZABETH CITY PARKING AUTHORI	1196-00	4,899,109	248,105	819,038	1,501,249	2,568,392
NEW BRUNSWICK CITY PARKING AUT	1198-00	12,624,772	639,355	2,110,623	4,968,901	7,718,879
PATERSON CITY PARKING AUTH	1200-00	5,464,384	276,732	913,542	832,702	2,022,976
ASBURY PARK CITY HOUSING AUTH	1201-00	6,029,838	305,369	1,008,075	1,500,485	2,813,929
HARRISON TOWN HOUSING AUTH	1203-00	3,391,829	171,772	567,050	527,645	1,266,467
HOBOKEN CITY HOUSING AUTH	1204-00	14,320,596	725,237	2,394,133	3,134,342	6,253,712
JERSEY CITY HOUSING AUTHORITY	1205-00	53,137,274	2,691,028	8,883,546	9,532,065	21,106,639
LONG BRANCH CITY HOUSING AUTH	1206-00	9,798,397	496,220	1,638,106	2,416,212	4,550,538
NEWARK CITY HOUSING AUTH	1207-00	101,186,896	5,124,401	16,916,533	13,205,511	35,246,445
NEW BRUNSWICK CITY HOUSING AUT	1208-00	6,971,843	353,075	1,165,560	1,428,589	2,947,224
ORANGE CITY HOUSING AUTHORITY	1209-00	4,899,109	248,105	819,038	897,263	1,964,406
TRENTON CITY HOUSING AUTH	1210-00	19,973,524	1,011,518	3,339,195	5,301,460	9,652,173
BEVERLY SEWERAGE AUTHORITY	1212-00	942,185	47,715	157,515	153,877	359,107
LINDEN ROSELLE SEWERAGE AUTHO	1214-00	11,305,856	572,562	1,890,125	1,498,950	3,961,637
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	16,958,785	858,843	2,835,188	3,087,385	6,781,416

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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 (benefit)	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
—	—	—	3,492,315	3,492,315	—	(502,672)	(502,672)
4,533,557	4,441,494	12,112	1,844,623	10,831,786	(311,822)	670,393	358,571
1,851,739	1,814,136	4,947	27,195	3,698,017	(127,364)	433,636	306,272
2,458,347	2,408,426	6,568	239,731	5,113,072	(169,087)	56,680	(112,407)
606,608	594,290	1,621	2,108,535	3,311,054	(41,723)	(89,362)	(131,085)
—	—	—	15,758,041	15,758,041	—	167,037	167,037
4,757,056	4,660,455	12,709	346,696	9,776,916	(327,195)	499,638	172,443
734,301	719,389	1,962	261,569	1,717,221	(50,506)	324,882	274,376
3,384,202	3,315,479	9,041	1,829,947	8,538,669	(232,769)	151,353	(81,416)
4,278,141	4,191,265	11,430	2,644,520	11,125,356	(294,255)	210,572	(83,683)
—	—	—	106,976	106,976	—	(2,674,463)	(2,674,463)
3,863,117	3,784,669	10,321	1,994,585	9,652,692	(265,709)	723,789	458,080
3,384,202	3,315,479	9,041	1,169,199	7,877,921	(232,769)	831,058	598,289
3,384,202	3,315,479	9,041	2,052,541	8,761,263	(232,769)	(161,793)	(394,562)
3,958,894	3,878,501	10,577	1,549,188	9,397,160	(272,296)	666,928	394,632
4,373,918	4,285,097	11,686	2,463,770	11,154,471	(300,842)	(54,906)	(355,748)
9,801,444	9,602,406	26,186	1,111,207	20,541,243	(674,152)	9,105,440	8,431,288
3,735,395	3,659,540	9,980	1,006,235	8,411,150	(256,924)	772,185	515,261
3,192,648	3,127,815	8,530	1,542,839	7,871,832	(219,593)	90,200	(129,393)
798,162	781,954	2,132	621,085	2,203,333	(54,898)	28,416	(26,482)
3,384,202	3,315,479	9,041	856,818	7,565,540	(232,769)	562,278	329,509
—	—	—	7,414,913	7,414,913	—	(606,206)	(606,206)
—	—	—	7,522,674	7,522,674	—	(1,052,118)	(1,052,118)
1,053,577	1,032,182	2,815	487,298	2,575,872	(72,466)	58,485	(13,981)
1,277,047	1,251,114	3,412	186,350	2,717,923	(87,836)	566,065	478,229
4,693,195	4,597,890	12,538	2,161,981	11,465,604	(322,802)	786,710	463,908
287,331	281,496	768	290,264	859,859	(19,763)	269,379	249,616
4,469,725	4,378,959	11,941	2,300,198	11,160,823	(307,432)	1,015,512	708,080
319,277	312,793	853	664,756	1,297,679	(21,960)	(144,641)	(166,601)
2,873,401	2,815,051	7,677	474,347	6,170,476	(197,635)	916,579	718,944
2,522,209	2,470,990	6,738	1,393,121	6,393,058	(173,480)	(114,912)	(288,392)
2,011,378	1,970,533	5,374	1,677,080	5,664,365	(138,344)	1,484	(136,860)
6,066,049	5,942,866	16,206	3,077,910	15,103,031	(417,229)	281,969	(135,260)
9,609,890	9,414,742	25,674	2,266,313	21,316,619	(660,977)	2,610,986	1,950,009
12,515,207	12,261,060	33,436	2,292,039	27,101,742	(860,808)	3,509,298	2,648,490
127,693	125,100	341	201,836	454,970	(8,783)	(116,087)	(124,870)
10,344,190	10,134,131	27,636	3,519,717	24,025,674	(711,483)	9,644,956	8,933,473
574,692	563,022	1,535	90,096	1,229,345	(39,528)	296,466	256,938
6,896,127	6,756,087	18,424	587,634	14,258,272	(474,322)	1,887,557	1,413,235
63,861	62,565	171	95,219	221,816	(4,392)	(29,593)	(33,985)
6,544,935	6,412,026	17,486	4,652,135	17,626,582	(450,167)	413,635	(36,532)
12,930,231	12,667,656	34,545	3,471,920	29,104,352	(889,353)	3,385,445	2,496,092
11,525,461	11,291,413	30,792	4,919,890	27,767,556	(792,732)	2,701,123	1,908,391
—	—	—	56,120	56,120	—	(463)	(463)
2,171,016	2,126,930	5,800	298,345	4,602,091	(149,325)	261,414	112,089
—	—	—	103,693	103,693	—	61	61
10,759,244	10,540,756	28,745	1,578,847	22,907,592	(740,031)	3,597,866	2,857,835
—	—	—	40,755,937	40,755,937	—	(3,741,116)	(3,741,116)
—	—	—	50,008,509	50,008,509	—	(3,906,035)	(3,906,035)
—	—	—	137,711,722	137,711,722	—	(16,850,814)	(16,850,814)
3,352,286	3,284,212	8,956	1,169,363	7,814,817	(230,573)	601,833	371,260
11,621,238	11,385,245	31,048	2,131,615	25,169,146	(799,320)	3,255,753	2,456,433
415,054	406,625	1,109	145,236	968,024	(28,548)	1,983	(26,565)
862,023	844,518	2,303	442,625	2,151,469	(59,291)	59,641	350
383,108	375,328	1,024	766,372	1,525,832	(26,351)	(348,605)	(374,956)
510,831	500,458	1,365	1,207,688	2,220,342	(35,135)	(171,700)	(206,835)
1,596,324	1,563,907	4,265	1,118,539	4,283,035	(109,797)	(156,732)	(266,529)
798,162	781,954	2,132	403,028	1,985,276	(54,898)	31,172	(23,726)
989,716	969,618	2,644	911,653	2,873,631	(68,074)	(141,141)	(209,215)
223,500	218,961	597	723,465	1,166,523	(15,373)	(87,438)	(102,811)
893,939	875,786	2,388	621,376	2,393,489	(61,486)	(207,000)	(268,486)
31,916	31,267	85	70,789	134,057	(2,195)	(29,685)	(31,880)
2,362,570	2,314,594	6,312	1,257,560	5,941,036	(162,500)	151,913	(10,587)
255,415	250,229	682	112,994	619,320	(17,568)	493	(17,075)
1,085,493	1,063,450	2,900	436,656	2,588,499	(74,661)	60,970	(13,691)
830,078	813,221	2,218	619,345	2,264,862	(57,094)	32,066	(25,028)
2,139,071	2,095,632	5,715	2,347,142	6,587,560	(147,127)	(140,564)	(287,691)
925,855	907,053	2,474	855,687	2,691,069	(63,681)	(203,355)	(267,036)
1,021,662	1,000,915	2,730	71,299	2,096,606	(70,271)	293,792	223,521
574,692	563,022	1,535	114,961	1,254,210	(39,528)	26,002	(13,526)
2,426,402	2,377,129	6,482	1,669,634	6,479,647	(166,890)	27,502	(139,388)
9,003,282	8,820,452	24,053	5,046,021	22,893,808	(619,254)	598,393	(20,861)
1,660,185	1,626,472	4,435	1,065,215	4,356,307	(114,189)	209,340	95,151
17,144,540	16,796,386	45,804	10,764,458	44,751,188	(1,179,218)	(2,633,696)	(3,812,914)
1,181,270	1,157,282	3,156	157,304	2,499,012	(81,249)	30,433	(50,816)
830,078	813,221	2,218	409,828	2,055,345	(57,094)	147,654	90,560
3,384,202	3,315,479	9,041	2,034,345	8,743,067	(232,769)	342,491	109,722
159,638	156,397	426	72,339	388,800	(10,980)	286	(10,694)
1,915,601	1,876,701	5,118	558,198	4,355,618	(131,757)	55,991	(75,766)
2,873,401	2,815,051	7,677	892,785	6,588,914	(197,635)	437,644	240,009

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

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2024

Deferred outflows of resources						
Employer/nonemployer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
PASSAIC VALLEY WATER COMM	1218-00	\$ —	—	—	978,232	978,232
MONMOUTH COUNTY REGIONAL HEALT	1221-00	1,130,550	57,254	189,007	233,460	479,721
NORTH JERSEY DIST WATER SUPPLY	1223-00	32,786,840	1,660,422	5,481,339	5,055,859	12,197,620
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	4,710,744	238,566	787,547	862,590	1,888,703
ESSEX & UNION JOINT MEETING	1251-00	14,886,050	753,873	2,488,666	3,494,129	6,736,668
ESSEX & UNION JOINT MEETING	1251-01	17,900,790	906,549	2,992,673	2,536,554	6,435,776
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	38,628,134	1,956,242	6,457,893	9,948,965	18,363,100
LONG BRANCH CITY SEWERAGE AUTH	1261-00	7,725,663	391,250	1,291,585	932,022	2,614,857
NORTHWEST BERGEN COUNTY UTIL A	1263-00	12,059,497	610,728	2,016,120	1,576,016	4,202,864
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	1,884,369	95,430	315,031	411,911	822,372
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	753,640	38,167	125,994	258,720	422,881
TOWACO FIRE DISTRICT 2	1266-00	188,365	9,539	31,491	30,845	71,875
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	—	—	—	229,189	229,189
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	—	—	—	237,936	237,936
MOORESTOWN TWP FIRE COMM DIST	1307-00	1,130,550	57,254	189,007	215,506	461,767
PENNNS GROVE SEWERAGE AUTHORITY	1309-00	1,507,459	76,342	252,019	467,131	795,492
EDISON TOWNSHIP HOUSING AUTH	1310-00	2,261,100	114,509	378,013	576,959	1,069,481
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	—	—	—	153,877	153,877
FRANKLIN TOWNSHIP SEW AUTH	1326-00	5,276,019	267,193	882,050	898,543	2,047,786
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	13,943,866	706,158	2,331,150	3,325,701	6,363,009
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	1,130,550	57,254	189,007	432,683	678,944
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	753,640	38,167	125,994	123,824	287,985
SOMERSET RARITAN VALLEY SEW AU	1349-00	13,001,681	658,443	2,173,635	2,828,266	5,660,344
RED BANK BOROUGH HOUSING AUTH	1350-00	1,507,459	76,342	252,019	529,095	857,456
EAST ORANGE CITY HOUSING AUTH	1351-00	5,276,019	267,193	882,050	1,652,102	2,801,345
RAHWAY CITY PARKING AUTHORITY	1352-00	—	—	—	1,205	1,205
HIGHLAND PARK BOROUGH HOUSING	1355-00	753,640	38,167	125,994	123,116	287,277
BRIDGETON CITY HOUSING AUTH	1363-00	5,276,019	267,193	882,050	1,360,680	2,509,923
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	10,928,947	553,474	1,827,113	6,161,798	8,542,385
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	—	—	—	110,015	110,015
HANOVER TOWNSHIP SEW AUTH	1369-00	5,841,293	295,820	976,554	1,126,911	2,399,285
PRINCETON JOINT PUBLIC LIBRARY	1376-00	9,421,487	477,132	1,575,094	1,789,065	3,841,291
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	8,667,847	438,965	1,449,100	2,551,524	4,439,589
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	3,580,194	181,312	598,541	612,117	1,391,970
ENGLEWOOD CITY HOUSING AUTH	1382-00	3,014,919	152,684	504,037	700,379	1,357,100
BOONTON TOWN HOUSING AUTHORITY	1388-00	1,319,094	66,803	220,528	489,215	776,546
OCEAN CITY HOUSING AUTHORITY	1391-00	565,275	28,627	94,503	549,608	672,738
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	—	—	—	283,266	283,266
DEPTFORD TWP MUA	1398-00	4,710,744	238,566	787,547	823,667	1,849,780
CARTERET BOROUGH HOUSING AUTH	1400-00	2,638,009	133,597	441,025	315,496	890,118
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	3,391,629	171,772	567,050	622,263	1,361,085
PINE HILL BOROUGH MUA	1408-00	2,449,644	124,057	409,534	2,471,869	3,005,460
PLEASANTVILLE CITY HOUSING AUT	1414-00	—	—	—	3,960	3,960
SALEM CITY HOUSING AUTHORITY	1415-00	565,275	28,627	94,503	185,358	308,488
MERCER COUNTY PARK COMMISSION	1416-00	41,643,053	2,108,926	6,961,930	9,580,821	18,651,677
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	565,275	28,627	94,503	123,116	246,246
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	—	—	—	60,419	60,419
GLOUCESTER TWP M U A	1439-00	11,305,856	572,562	1,890,125	2,531,648	4,994,335
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	—	—	—	792	792
KEANSBURG BORO HOUSING AUTH	1450-00	376,910	19,088	63,012	147,628	229,728
POMPTON LAKES BOROUGH MUA	1451-00	3,957,103	200,399	661,553	1,005,408	1,867,360
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	11,305,856	572,562	1,890,125	2,399,503	4,862,190
VINELAND CITY HOUSING AUTHORIT	1460-00	9,986,762	505,759	1,669,598	2,661,307	4,836,664
CAPE MAY CITY HOUSING AUTH	1463-00	753,640	38,167	125,994	269,650	433,811
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	6,029,838	305,369	1,008,075	1,928,171	3,241,615
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	4,145,469	209,939	693,044	1,153,452	2,056,435
WOODBRIIDGE TOWNSHIP FIRE DIST	1469-00	2,638,009	133,597	441,025	754,439	1,329,061
HADDON TOWNSHIP HOUSING AUTH	1470-00	753,640	38,167	125,994	128,814	292,975
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	6,218,203	314,908	1,039,566	992,447	2,346,921
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	3,768,559	190,851	630,032	1,087,531	1,908,414
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	2,638,009	133,597	441,025	1,220,660	1,795,282
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	7,725,663	391,250	1,291,585	1,609,105	3,291,940
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	11,117,312	563,013	1,858,604	2,229,537	4,651,154
ESSEX REGIONAL HEALTH COMMISSI	1500-00	1,884,369	95,430	315,031	1,197,857	1,608,318
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	3,580,194	181,312	598,541	789,016	1,568,869
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	73,864,618	3,740,721	12,348,768	10,890,920	26,980,407
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	1,695,825	85,882	283,510	312,741	682,133
NEW JERSEY EDUCATIONAL FACILIT	1504-00	3,203,284	162,224	535,528	416,179	1,113,931
LINDEN CITY HOUSING AUTHORITY	1505-00	3,014,919	152,684	504,037	739,463	1,396,184
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	4,710,744	238,566	787,547	929,510	1,955,623
NEW JERSEY ASSOCIATION OF COUN	1516-00	188,365	9,539	31,491	441,811	482,841
TWO RIVER WATER RECLAMATION AU	1525-00	9,421,487	477,132	1,575,094	2,013,613	4,065,839
GLOUCESTER COUNTY UTILITIES AU	1526-00	16,958,785	858,843	2,835,188	2,727,584	6,421,615
MERCER COUNTY IMPROVEMENT AUTH	1527-00	6,029,838	305,369	1,008,075	1,245,444	2,558,888
SOUTH JERSEY PORT CORPORATION	1530-00	28,076,097	1,421,856	4,693,792	5,677,463	11,793,111
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	—	—	—	335,853	335,853
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	—	—	—	51,940	51,940
BUENA BOROUGH MUN UTIL AUTH	1540-00	1,130,550	57,254	189,007	230,469	476,730
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	10,175,307	515,307	1,701,119	2,577,923	4,794,349
MIDDLE BROOK REGIONAL HEALTH C	1545-00	1,507,459	76,342	252,019	565,967	894,328

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

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 (benefit)	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
—	—	—	17,782,744	17,782,744	—	(388,488)	(388,488)
191,554	187,664	512	1,268,003	1,647,733	(13,175)	(141,784)	(154,959)
5,555,218	5,442,409	14,842	2,334,492	13,346,961	(382,093)	(64,218)	(446,311)
798,162	781,954	2,132	366,022	1,948,270	(54,898)	146,474	91,576
2,522,209	2,470,990	6,738	1,942,027	6,941,964	(173,480)	123,603	(49,877)
3,033,010	2,971,418	8,103	1,284,949	7,297,480	(208,613)	271,910	63,297
6,544,935	6,412,026	17,486	2,480,320	15,454,767	(450,167)	1,934,068	1,483,901
1,308,993	1,282,411	3,497	771,648	3,366,549	(90,034)	(27,752)	(117,786)
2,043,294	2,001,800	5,459	1,492,089	5,542,642	(140,540)	10,760	(129,780)
319,277	312,793	853	181,441	814,364	(21,960)	(28,453)	(50,413)
127,693	125,100	341	19,755	272,889	(8,783)	27,759	18,976
31,916	31,267	85	14,618	77,886	(2,195)	56	(2,139)
—	—	—	725,945	725,945	—	(89,215)	(89,215)
—	—	—	3,342,888	3,342,888	—	(804,093)	(804,093)
191,554	187,664	512	61,928	441,658	(13,175)	30,058	16,883
255,415	250,229	682	160,654	666,980	(17,568)	86,244	68,676
383,108	375,328	1,024	88,404	847,864	(26,351)	53,162	26,811
—	—	—	1,023,072	1,023,072	—	(137,701)	(137,701)
893,939	875,786	2,388	137,535	1,909,648	(61,486)	145,178	83,692
2,362,570	2,314,594	6,312	637,233	5,320,709	(162,500)	537,081	374,581
191,554	187,664	512	198,089	577,819	(13,175)	30,093	16,918
127,693	125,100	341	57,601	310,735	(8,783)	28,672	19,889
2,202,932	2,158,197	5,885	1,279,691	5,646,705	(151,520)	123,254	(28,266)
255,415	250,229	682	118,211	624,537	(17,568)	56,955	39,387
893,939	875,786	2,388	739,099	2,511,212	(61,486)	292,202	230,716
—	—	—	168,629	168,629	—	(89,171)	(89,171)
127,693	125,100	341	58,031	311,165	(8,783)	229	(8,554)
893,939	875,786	2,388	98,545	1,870,658	(61,486)	144,132	82,646
1,851,739	1,814,136	4,947	474,755	4,145,577	(127,364)	1,722,466	1,595,102
—	—	—	1,167,166	1,167,166	—	(260,506)	(260,506)
989,716	969,618	2,644	363,784	2,325,762	(68,074)	33,966	(34,108)
1,596,324	1,563,907	4,265	1,689,051	4,853,547	(109,797)	(168,331)	(278,128)
1,468,631	1,438,808	3,924	1,615,253	4,526,616	(101,014)	92,393	(8,621)
606,608	594,290	1,621	378,606	1,581,125	(41,723)	1,033	(40,690)
510,831	500,458	1,365	428,810	1,441,464	(35,135)	60,015	24,880
223,500	218,961	597	43,392	486,450	(15,373)	87,867	72,494
95,777	93,832	256	—	189,865	(6,588)	84,135	77,547
—	—	—	2,479,542	2,479,542	—	(479,024)	(479,024)
798,162	781,954	2,132	571,278	2,153,526	(54,898)	(25,531)	(80,429)
446,970	437,893	1,194	414,155	1,300,212	(30,743)	(55,606)	(86,349)
574,692	563,022	1,535	898,801	2,038,050	(39,528)	(52,159)	(91,687)
415,054	406,625	1,109	—	822,788	(28,548)	358,762	330,214
—	—	—	484,353	484,353	—	(325,898)	(325,898)
95,777	93,832	256	505,619	695,484	(6,588)	(56,767)	(63,355)
7,055,765	6,912,484	18,850	3,914,495	17,901,594	(485,302)	809,808	324,506
95,777	93,832	256	248,105	437,970	(6,588)	(27,358)	(33,946)
—	—	—	311,180	311,180	—	(59,274)	(59,274)
1,915,601	1,876,701	5,118	1,247,779	5,045,199	(131,757)	62,278	(69,479)
—	—	—	133,154	133,154	—	(59,449)	(59,449)
63,861	62,565	171	229,200	355,797	(4,392)	(29,232)	(33,624)
670,469	656,854	1,791	441,579	1,770,693	(46,116)	57,995	11,879
1,915,601	1,876,701	5,118	1,258,921	5,056,341	(131,757)	122,178	(9,579)
1,692,101	1,657,739	4,521	283,558	3,637,919	(116,384)	441,706	325,322
127,693	125,100	341	306,064	559,198	(8,783)	(27,589)	(36,372)
1,021,662	1,000,915	2,730	37,421	2,062,728	(70,271)	320,228	249,957
702,385	688,122	1,877	643,487	2,035,871	(48,311)	28,890	(19,421)
446,970	437,893	1,194	147,628	1,033,685	(30,743)	114,276	83,533
127,693	125,100	341	165,911	419,045	(8,783)	(29,451)	(38,234)
1,053,577	1,032,182	2,815	202,056	2,290,630	(72,466)	144,099	71,633
638,524	625,557	1,706	409,382	1,675,169	(43,918)	113,589	69,671
446,970	437,893	1,194	331,586	1,217,643	(30,743)	143,258	112,515
1,308,993	1,282,411	3,497	479,383	3,074,284	(90,034)	147,681	57,647
1,883,655	1,845,404	5,032	269,694	4,003,785	(129,560)	255,484	125,924
319,277	312,793	853	911,500	1,544,423	(21,960)	66,074	44,114
606,608	594,290	1,621	219,611	1,422,130	(41,723)	91,594	49,871
12,515,207	12,261,060	33,436	2,670,584	27,480,287	(860,808)	(136,378)	(997,186)
287,331	281,496	768	279,636	849,231	(19,763)	(114,275)	(134,038)
542,747	531,725	1,450	598,929	1,674,851	(37,331)	(114,190)	(151,521)
510,831	500,458	1,365	1,444,306	2,456,960	(35,135)	(232,045)	(267,180)
798,162	781,954	2,132	323,124	1,905,372	(54,898)	27,926	(26,972)
31,916	31,267	85	831,155	894,423	(2,195)	(4,191)	(6,386)
1,596,324	1,563,907	4,265	1,023,874	4,188,370	(109,797)	(24,849)	(134,646)
2,873,401	2,815,051	7,677	1,198,310	6,894,439	(197,635)	211,692	14,057
1,021,662	1,000,915	2,730	646,533	2,671,840	(70,271)	(59,329)	(129,600)
4,757,056	4,660,455	12,709	584,718	10,014,938	(327,195)	506,469	179,274
—	—	—	3,010,317	3,010,317	—	(656,498)	(656,498)
—	—	—	72,693	72,693	—	7	7
191,554	187,664	512	1,157,982	1,537,712	(13,175)	(235,323)	(248,498)
1,724,047	1,689,037	4,606	550,565	3,968,255	(118,582)	349,864	231,282
255,415	250,229	682	2,711	509,037	(17,568)	60,523	42,955

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

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2024

Deferred outflows of resources						
Employer/nonemployer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
EDGEWATER BOROUGH HOUSING AUTH	1553-00	\$ 753,640	38,167	125,994	123,116	287,277
PENNS GROVE BOROUGH HOUSING AUTH	1554-00	942,185	47,715	157,515	886,296	1,091,526
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	—	—	1,119,511	1,119,511
WILDWOOD CITY HOUSING AUTH	1560-00	376,910	19,088	63,012	185,363	267,463
FREEHOLD BOROUGH HOUSING AUTH	1561-00	753,640	38,167	125,994	123,116	287,277
WOODBIDGE TOWNSHIP FIRE DIST	1562-00	12,247,862	620,268	2,047,611	2,930,876	5,598,755
ATLANTIC COUNTY BOARD OF WELFA	1565-00	38,816,499	1,965,781	6,489,384	5,255,747	13,710,912
ATLANTIC CO BD OF WELFARE WORK	1565-01	4,710,744	238,566	787,547	1,574,894	2,601,007
ATLANTIC CO BD OF WELFARE YOUT	1565-02	376,910	19,088	63,012	240,296	322,396
BERGEN COUNTY BD OF SOC SERV	1566-00	73,864,618	3,740,721	12,348,766	15,568,338	31,657,825
BURLINGTON COUNTY BD OF SOC SE	1567-00	75,183,533	3,807,515	12,569,263	12,323,801	28,700,579
GLOUCESTER COUNTY BD OF SOC SE	1571-00	46,730,706	2,366,580	7,812,489	8,345,159	18,524,228
MERCER COUNTY BOARD OF SOC SER	1573-00	143,206,679	7,252,406	23,941,446	23,404,292	54,598,144
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	113,058,027	5,725,590	18,901,162	14,090,011	38,716,763
SALEM COUNTY BOARD OF SOC SERV	1579-00	22,423,168	1,135,575	3,748,729	5,412,938	10,297,242
SOMERSET COUNTY BOARD OF SOC S	1580-00	45,976,887	2,328,404	7,686,465	7,645,858	17,660,727
UNION COUNTY BOARD OF SOC SERV	1582-00	188,365	9,539	31,491	31,223	72,253
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	7,160,388	362,623	1,197,081	971,589	2,531,293
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	7,348,753	372,162	1,228,572	3,738,910	5,339,644
HUDSON REGIONAL HEALTH COMM	1591-00	7,160,388	362,623	1,197,081	2,398,715	3,958,419
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	6,971,843	353,075	1,165,560	1,287,830	2,806,465
OCEAN COUNTY UTILITIES AUTHORI	1597-00	79,329,002	4,017,453	13,262,307	14,957,125	32,236,885
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	188,365	9,539	31,491	25,857	66,887
NEW JERSEY SPORTS & EXPOSITION	1599-00	33,917,390	1,717,676	5,670,346	6,069,431	13,457,453
NJ SPORTS & EXPOSITION AUTHORI	1599-01	7,914,028	400,790	1,323,076	1,474,481	3,198,347
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	9,421,487	477,132	1,575,094	2,611,101	4,663,327
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	—	—	—	204,230	204,230
NEW JERSEY HEALTH CARE FAC FIN	1616-00	—	—	—	2,199,958	2,199,958
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	2,072,734	104,969	346,522	459,502	910,993
WESTERN MONMOUTH UTILITIES AUT	1621-00	14,132,231	715,698	2,362,641	1,981,307	5,059,646
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	1,695,825	85,882	283,510	791,793	1,161,185
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	5,276,019	267,193	882,050	579,744	1,728,987
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	7,160,388	362,623	1,197,081	2,226,100	3,785,804
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	—	—	—	—	—
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	3,580,194	181,312	598,541	2,124,238	2,904,091
CAMDEN COUNTY MUN UTIL AUTH	1631-00	28,829,737	1,460,022	4,819,786	4,690,881	10,970,689
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	2,449,644	124,057	409,534	1,492,593	2,026,184
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	4,710,744	238,566	787,547	569,052	1,595,165
WEST WINDSOR TOWNSHIP PARKING	1635-00	1,507,459	76,342	252,019	376,932	705,293
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	77,067,902	3,902,945	12,884,294	15,369,834	32,157,073
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	88,562,124	4,485,046	14,805,911	38,765,832	58,056,789
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	5,652,928	286,281	945,063	1,137,285	2,368,629
CUMBERLAND COUNTY UTILITIES AU	1648-00	7,537,118	381,702	1,260,063	1,250,812	2,892,577
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	6,595,113	333,996	1,102,578	1,636,299	3,072,873
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	40,889,233	2,070,751	6,835,906	9,101,122	18,007,779
NEWTON TOWN HOUSING AUTH	1653-00	—	—	—	414	414
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	—	—	—	831,020	831,020
OCEAN COUNTY SOIL CONSERVATION	1658-00	4,145,469	209,939	693,044	1,037,347	1,940,330
CUMBERLAND-SALEM CONSERVATION	1659-00	—	—	—	78,473	78,473
FREEHOLD SOIL CONSERVATION DIS	1660-00	3,580,194	181,312	598,541	709,107	1,488,960
WARREN COUNTY SOIL CONSERVATIO	1661-00	—	—	—	23,567	23,567
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	—	—	—	612,486	612,486
BURLINGTON COUNTY SOIL CONS DI	1670-00	1,507,459	76,342	252,019	408,815	737,176
HUNTERDON COUNTY SOIL CONSERVA	1671-00	1,319,094	66,803	220,528	242,326	529,657
CHESTER BOROUGH/TWP JT FR PUB	1673-00	753,640	38,167	125,994	3,555	167,716
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	188,365	9,539	31,491	225,547	266,577
TOMS RIVER TWP FIRE COM DST 2	1675-00	753,640	38,167	125,994	634,432	798,593
WASHINGTON TWP BD OF FIRE COMM	1676-00	7,348,753	372,162	1,228,572	2,458,305	4,059,039
MERCER COUNTY SOIL CONSERVATIO	1680-00	376,910	19,088	63,012	61,573	143,673
GLOUCESTER TWP FIRE COMM DST 4	1682-00	1,884,369	95,430	315,031	464,498	874,959
GLOUCESTER COUNTY SOIL CONSERV	1686-00	565,275	28,627	94,503	153,412	276,542
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	14,697,506	744,325	2,457,145	3,427,432	6,628,902
READINGTON LEBANON SEWERAGE AU	1694-00	1,507,459	76,342	252,019	445,206	773,567
TOMS RIVER TWP FIRE DIST 1	1697-00	6,406,568	324,447	1,071,057	5,610,118	7,005,622
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	753,640	38,167	125,994	123,116	287,277
CHERRY HILL TWP FIRE DIST 13	1702-00	35,613,215	1,803,558	5,953,855	16,914,518	24,671,931
BUENA BOROUGH HOUSING AUTHORIT	1709-00	188,365	9,539	31,491	61,573	102,603
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	1,695,825	85,882	283,510	256,894	626,286
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	2,261,100	114,509	378,013	2,073,604	2,566,126
CAMDEN CITY PARKING AUTH	1718-00	4,522,378	229,027	756,056	997,141	1,982,224
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	19,785,159	1,001,979	3,307,704	3,887,148	8,196,831
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	—	—	—	—	—
MADISON BORO HOUSING AUTHORITY	1727-00	—	—	—	155,273	155,273
PINELANDS COMMISSION	1728-00	12,059,497	610,728	2,016,120	2,336,099	4,962,947
WARREN CO MOSQ EXTERM COMM	1729-00	—	—	—	357,089	357,089
ATLANTIC CITY MUN UTIL AUTH	1730-00	19,219,884	973,351	3,213,201	2,038,820	6,225,372
NJ TRANSIT CORPORATION	1733-00	—	—	—	51,940	51,940
JACKSON TWP FIRE DISTRICT #4	1735-00	1,884,369	95,430	315,031	1,535,995	1,946,456
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	3,391,829	171,772	567,050	844,248	1,583,070
SOUTH ORANGE VILLAGE PARKING A	1739-00	1,130,550	57,254	189,007	451,881	698,142

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

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 (benefit)	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
127,693	125,100	341	58,031	311,165	(8,783)	229	(8,554)
159,638	156,397	426	39,569	356,030	(10,980)	144,732	133,752
—	—	—	2,331,253	2,331,253	—	(298,777)	(298,777)
63,861	62,565	171	848,691	975,288	(4,392)	(147,778)	(152,170)
127,693	125,100	341	58,031	311,165	(8,783)	229	(8,554)
2,075,209	2,033,068	5,544	291,504	4,405,325	(142,735)	380,364	237,629
6,576,850	6,443,294	17,571	5,027,194	18,064,909	(452,362)	(636,818)	(1,089,180)
798,162	781,954	2,132	3,046,256	4,628,504	(54,898)	(538,452)	(593,350)
63,861	62,565	171	287,450	414,047	(4,392)	(56,313)	(60,705)
12,515,207	12,261,060	33,436	1,502,330	26,312,033	(860,808)	1,755,060	894,252
12,738,677	12,479,992	34,033	10,544,338	35,797,040	(876,178)	(596,645)	(1,472,823)
7,917,789	7,757,002	21,153	6,485,373	22,181,317	(544,593)	(251,697)	(796,290)
24,264,137	23,771,405	64,825	5,578,691	53,679,058	(1,668,910)	1,831,024	162,114
19,155,918	18,766,919	51,178	20,169,595	58,143,610	(1,317,562)	(2,146,196)	(3,463,758)
3,799,256	3,722,104	10,150	2,152,967	9,684,477	(261,316)	366,460	105,144
7,790,066	7,631,873	20,812	1,591,176	17,033,927	(535,808)	619,973	84,165
31,916	31,267	85	70,789	134,057	(2,195)	(29,685)	(31,880)
1,213,216	1,188,579	3,241	649,280	3,054,316	(83,446)	30,905	(52,541)
1,245,132	1,219,847	3,327	1,900,314	4,368,620	(85,641)	269,243	183,602
1,213,216	1,188,579	3,241	711,390	3,116,426	(83,446)	328,133	244,687
1,181,270	1,157,282	3,156	267,557	2,609,265	(81,249)	115,266	34,017
13,441,062	13,168,114	35,910	2,489,746	29,134,832	(924,489)	2,211,699	1,287,210
31,916	31,267	85	86,180	149,448	(2,195)	(29,677)	(31,872)
5,746,772	5,630,073	15,353	1,449,214	12,841,412	(395,268)	(151,462)	(546,730)
1,340,909	1,313,679	3,582	588,338	3,246,508	(92,229)	60,122	(32,107)
1,596,324	1,563,907	4,265	715,302	3,879,798	(109,797)	326,194	216,397
—	—	—	1,671,541	1,671,541	—	(250,022)	(250,022)
—	—	—	4,442,580	4,442,580	—	(665,836)	(665,836)
351,192	344,061	938	260,390	956,581	(24,155)	(28,339)	(52,494)
2,394,486	2,345,861	6,397	882,126	5,628,870	(164,695)	55,006	(109,689)
287,331	281,496	768	276,269	845,864	(19,763)	82,175	62,412
893,939	875,786	2,388	661,175	2,433,288	(61,486)	(113,014)	(174,500)
1,213,216	1,188,579	3,241	363,353	2,768,389	(83,446)	255,645	172,199
—	—	—	1,387,865	1,387,865	—	(564,158)	(564,158)
606,608	594,290	1,621	1,353	1,203,872	(41,723)	471,929	430,206
4,884,749	4,785,554	13,050	627,747	10,311,100	(335,978)	372,062	36,084
415,054	406,625	1,109	234,419	1,057,207	(28,548)	386,303	357,755
798,162	781,954	2,132	140,578	1,722,826	(54,898)	59,871	4,973
255,415	250,229	682	16,898	523,224	(17,568)	57,730	40,162
13,057,953	12,792,785	34,886	3,313,793	29,199,417	(898,138)	3,297,567	2,399,429
15,005,470	14,700,754	40,089	917,709	30,664,022	(1,032,090)	6,484,993	5,452,903
957,800	938,350	2,559	340,552	2,239,261	(65,878)	89,038	23,160
1,277,047	1,251,114	3,412	2,021,469	4,553,042	(87,836)	(227,623)	(315,459)
1,117,439	1,094,747	2,985	462,097	2,677,268	(76,858)	145,946	69,088
6,928,043	6,787,355	18,509	5,460,333	19,194,240	(476,517)	386,217	(90,300)
—	—	—	56,229	56,229	—	(29,715)	(29,715)
—	—	—	6,780,921	6,780,921	—	(949,107)	(949,107)
702,385	688,122	1,877	219,181	1,611,565	(48,311)	206,003	157,692
—	—	—	185,893	185,893	—	(29,459)	(29,459)
606,608	594,290	1,621	441,674	1,644,193	(41,723)	88,395	46,672
—	—	—	559,953	559,953	—	(88,818)	(88,818)
—	—	—	2,185,434	2,185,434	—	(157,945)	(157,945)
255,415	250,229	682	115,771	622,097	(17,568)	58,624	41,056
223,500	218,961	597	72,366	515,424	(15,373)	30,143	14,770
127,693	125,100	341	424,496	677,630	(8,783)	(175,922)	(184,705)
31,916	31,267	85	892,271	955,539	(2,195)	(117,224)	(119,419)
127,693	125,100	341	31,800	284,934	(8,783)	117,491	108,708
1,245,132	1,219,847	3,327	73,231	2,541,537	(85,641)	401,483	315,842
63,861	62,565	171	28,869	155,466	(4,392)	115	(4,277)
319,277	312,793	853	85,943	718,866	(21,960)	117,489	95,529
95,777	93,832	256	101,842	291,707	(6,588)	(27,923)	(34,511)
2,490,263	2,439,693	6,653	981,940	5,918,549	(171,283)	478,096	306,813
255,415	250,229	682	44,733	551,059	(17,568)	27,928	10,360
1,085,493	1,063,450	2,900	665,621	2,817,464	(74,661)	1,004,611	929,950
127,693	125,100	341	58,031	311,165	(8,783)	229	(8,554)
6,034,104	5,911,569	16,121	674,572	12,636,366	(415,031)	3,654,712	3,239,681
31,916	31,267	85	219,123	282,391	(2,195)	(29,499)	(29,694)
287,331	281,496	768	78,174	647,769	(19,763)	59,276	39,513
383,108	375,328	1,024	—	759,460	(26,351)	344,638	318,287
766,246	750,686	2,047	1,556,181	3,075,160	(52,703)	(381,884)	(434,587)
3,352,286	3,284,212	8,956	942,613	7,588,067	(230,573)	731,129	500,556
—	—	—	29,592	29,592	—	(739,744)	(739,744)
—	—	—	1,230,944	1,230,944	—	(231,657)	(231,657)
2,043,294	2,001,800	5,459	239,602	4,290,155	(140,540)	319,599	179,059
—	—	—	1,707,989	1,707,989	—	(228,957)	(228,957)
3,256,509	3,190,379	8,700	2,102,722	8,558,310	(223,986)	(139,858)	(363,844)
—	—	—	72,693	72,693	—	7	7
319,277	312,793	853	—	632,923	(21,960)	291,354	269,394
574,692	563,022	1,535	368,705	1,507,954	(39,528)	61,458	21,930
191,554	187,664	512	501,649	881,379	(13,175)	(113,161)	(126,336)

STATE OF NEW JERSEY
STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN
Schedule of OPEB Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2024

Deferred outflows of resources						
Employer/nonemployer	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred outflows of resources
VOORHEES FIRE DISTRICT	1740-00	\$ 188,365	9,539	31,491	166,144	207,174
VOORHEES FIRE DISTRICT PFRS	1740-01	1,130,550	57,254	189,007	45,781	292,042
CAMDEN COUNTY SOIL CON DIST	1741-00	565,275	28,627	94,503	92,495	215,625
WARREN CO (PEQUEST RIVER) MUN	1743-00	1,695,825	85,882	283,510	349,499	718,891
DEPTFORD TWP FIRE DISTRICT	1744-00	5,652,928	286,281	945,063	1,149,230	2,380,574
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	—	—	—	156,034	156,034
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	35,047,940	1,774,931	5,859,352	6,729,881	14,364,164
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	1,695,825	85,882	283,510	600,650	970,042
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	—	—	—	—
OCEAN TOWNSHIP FIRE DIST #2	1775-00	1,695,825	85,882	283,510	221,316	590,708
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	7,160,388	362,623	1,197,081	2,018,709	3,578,413
SAYREVILLE HOUSING AUTHORITY	1781-00	376,910	19,088	63,012	61,573	143,673
BORDENTOWN SEWERAGE AUTHORITY	1787-00	4,522,378	229,027	756,056	671,482	1,656,565
CASINO REINVESTMENT DEV AUTH	1788-00	17,712,425	897,009	2,961,182	16,308,118	20,166,309
UNION CO UTILITIES AUTHORITY	1790-00	2,826,375	143,136	472,516	2,852,018	3,467,670
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	1,695,825	85,882	283,510	378,779	748,171
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	1,884,369	95,430	315,031	6,121,500	6,531,961
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	1,507,459	76,342	252,019	460,603	788,964
MIDDLESEX COUNTY MUN JOINT INS	1801-00	565,275	28,627	94,503	96,655	219,785
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	8,102,572	410,338	1,354,597	4,074,422	5,839,357
WARREN CO POLLUTION CONTROL	1809-00	3,203,284	162,224	535,528	935,868	1,633,620
OCEAN TOWNSHIP FIRE DIST #1	1814-00	1,884,369	95,430	315,031	1,169,261	1,579,722
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	—	—	29,671	29,671
CAMDEN CO HEALTH SERVICES CTR	1817-00	37,309,219	1,889,448	6,237,395	4,199,034	12,325,877
HOWELL TOWNSHIP FIRE DIST #3	1818-00	753,640	38,167	125,994	197,653	361,814
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	1,319,094	66,803	220,528	701,074	988,405
CAMDEN CO POLLUTION CONTROL FI	1835-00	5,464,384	276,732	913,542	574,400	1,764,674
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	3,014,919	152,684	504,037	1,033,693	1,690,414
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	753,640	38,167	125,994	623,963	788,124
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	1,884,369	95,430	315,031	1,089,679	1,500,140
EAST BRUNSWICK TWP FIRE DIST #1	1851-00	188,365	9,539	31,491	152,348	193,378
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	2,826,375	143,136	472,516	1,867,657	2,483,309
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	2,449,644	124,057	409,534	861,706	1,395,297
HOPEWELL TWP FIRE DIST 1	1872-00	2,638,009	133,597	441,025	1,716,753	2,291,375
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	3,203,284	162,224	535,528	959,063	1,656,815
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	753,640	38,167	125,994	137,193	301,354
NORTH HUDSON REGIONAL FIRE & R	1906-00	97,229,792	4,924,002	16,254,981	19,086,400	40,265,383
BAYONNE CITY MUNICIPAL UTILITI	1919-00	1,319,094	66,803	220,528	212,932	500,263
COMPENSATION RATING & INSPEC.	8001-00	29,018,281	1,469,571	4,851,307	5,135,394	11,456,272
DELAWARE RIVER BASIN COMMISSIO	8006-00	13,001,681	658,443	2,173,635	2,727,850	5,559,928
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	28,076,097	1,421,856	4,693,792	1,442,894	7,558,542
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	2,072,734	104,969	346,522	924,608	1,376,099
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	2,638,009	133,597	441,025	758,228	1,332,850
WOODBRIIDGE TWP FIRE DIST (FORD	8023-00	3,768,559	190,851	630,032	913,398	1,734,281
PLUMSTED TWP FIRE DIST 1	8025-00	2,449,644	124,057	409,534	2,471,869	3,005,460
OLD BRIDGE TWP FIRE DIST 4	8064-00	188,365	9,539	31,491	61,112	102,142
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	565,275	28,627	94,503	2,178,324	2,301,454
SOUTH JERSEY TRANS AUTHORITY	8073-00	87,808,305	4,446,870	14,679,886	15,979,140	35,105,896
SOUTH JERSEY TRANS AUTHORITY	8073-60	—	—	—	78,059	78,059
WALL TWONSHIP FIRE DIST 3	8078-00	—	—	—	276,000	276,000
WALL TWP FIRE DIST 2	8079-00	—	—	—	78,059	78,059
LINDENWOLD TWP FIRE DIST 1	8082-00	376,910	19,088	63,012	212,319	294,419
SECAUCUS HOUSING AUTHORITY	8099-00	2,449,644	124,057	409,534	713,022	1,246,613
PRINCETON	8140-00	42,396,693	2,147,093	7,087,924	13,476,138	22,711,155
PRINCETON RETIRED CH48	8140-01	15,262,781	772,952	2,551,648	4,433,741	7,758,341
NJ INFRASTRUCTURE BANK	8202-00	5,276,019	267,193	882,050	5,323,887	6,473,130
UPPER DELAWARE SOIL CONS. DIST	8205-00	753,640	38,167	125,994	886,296	1,050,457
EMPLOYERS WHO LEFT THE PLAN	—	—	—	—	51,419	51,419
Total Nonspecial Funding Situations		13,028,800,548	659,816,690	2,178,168,801	4,793,598,024	7,631,583,515
Total	\$	17,905,445,505	906,784,304	2,993,451,517	5,961,862,130	9,862,097,951

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 BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

Schedule of OPEB Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2024

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 (benefit)	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
31,916	31,267	85	2,034,139	2,097,407	(2,195)	(867,582)	(869,777)
191,554	187,664	512	229,247	608,977	(13,175)	(57,986)	(71,161)
95,777	93,832	256	43,605	233,470	(6,588)	173	(6,415)
287,331	281,496	768	126,275	695,870	(19,763)	30,250	10,487
957,800	938,350	2,559	420,280	2,318,989	(65,878)	108,001	42,123
—	—	—	207,276	207,276	—	108	108
5,938,327	5,817,737	15,865	2,282,946	14,054,875	(408,444)	621,478	213,034
287,331	281,496	768	195,366	764,961	(19,763)	60,455	40,692
—	—	—	54,629	54,629	—	(1,365,688)	(1,365,688)
287,331	281,496	768	124,357	693,952	(19,763)	29,764	10,001
1,213,216	1,188,579	3,241	691,814	3,096,850	(83,446)	257,657	174,211
63,861	62,565	171	28,869	155,466	(4,392)	115	(4,277)
766,246	750,686	2,047	18,523	1,537,502	(52,703)	117,432	64,729
3,001,094	2,940,151	8,018	348,711	6,297,974	(206,418)	2,718,169	2,511,751
478,885	469,160	1,279	—	949,324	(32,938)	413,936	380,998
287,331	281,496	768	160,487	730,082	(19,763)	(1,606)	(21,369)
319,277	312,793	853	12,478,774	13,111,697	(21,960)	(1,796,714)	(1,818,674)
255,415	250,229	682	54,123	560,449	(17,568)	56,327	38,759
95,777	93,832	256	206,323	396,188	(6,588)	(58,558)	(65,146)
1,372,854	1,344,976	3,688	142,556	2,864,054	(94,426)	1,264,989	1,170,563
542,747	531,725	1,450	176,948	1,252,870	(37,331)	144,112	106,781
319,277	312,793	853	1,038,540	1,671,463	(21,960)	5,221	(16,739)
—	—	—	690,558	690,558	—	(121,864)	(121,864)
6,321,465	6,193,095	16,889	7,296,123	19,827,572	(434,796)	(1,916,489)	(2,351,285)
127,693	125,100	341	109,541	362,675	(8,783)	57,109	48,326
223,500	218,961	597	66,534	509,592	(15,373)	178,528	163,155
925,855	907,053	2,474	222,352	2,057,734	(63,681)	58,152	(5,529)
510,831	500,458	1,365	181,392	1,194,046	(35,135)	205,398	170,263
127,693	125,100	341	2,378	255,512	(8,783)	115,250	106,467
319,277	312,793	853	463,722	1,096,645	(21,960)	56,403	34,443
31,916	31,267	85	7,950	71,218	(2,195)	29,509	27,314
478,885	469,160	1,279	24,950	974,274	(32,938)	315,529	282,591
415,054	406,625	1,109	41,597	864,385	(28,548)	146,100	117,552
446,970	437,893	1,194	134,338	1,020,395	(30,743)	416,920	386,177
542,747	531,725	1,450	76,730	1,152,652	(37,331)	117,887	80,556
127,693	125,100	341	92,865	345,999	(8,783)	237	(8,546)
16,474,071	16,139,532	44,013	3,899,665	36,557,281	(1,133,102)	2,405,620	1,272,518
223,500	218,961	597	132,549	575,607	(15,373)	(114,181)	(129,554)
4,916,695	4,816,851	13,136	923,413	10,670,095	(338,175)	110,052	(228,123)
2,202,932	2,158,197	5,885	517,968	4,884,982	(151,520)	230,836	79,316
4,757,056	4,660,455	12,709	9,018,799	18,449,019	(327,195)	(2,908,834)	(3,236,029)
351,192	344,061	938	36,018	732,209	(24,155)	142,785	118,630
446,970	437,893	1,194	361,804	1,247,861	(30,743)	55,371	24,628
638,524	625,557	1,706	742,032	2,007,819	(43,918)	286,888	242,970
415,054	406,625	1,109	—	822,788	(28,548)	358,762	330,214
31,916	31,267	85	14,509	77,777	(2,195)	29,308	27,113
95,777	93,832	256	4,378,436	4,568,301	(6,588)	(619,777)	(626,365)
14,877,747	14,575,624	39,748	2,780,927	32,274,046	(1,023,305)	1,888,008	864,703
—	—	—	103,693	103,693	—	54	54
—	—	—	504,853	504,853	—	(4,164)	(4,164)
—	—	—	103,693	103,693	—	54	54
63,861	62,565	171	215,020	341,617	(4,392)	(113,437)	(117,829)
415,054	406,625	1,109	50,126	872,914	(28,548)	85,885	57,337
7,183,458	7,037,583	19,192	2,317,389	16,557,622	(494,085)	1,584,648	1,090,563
2,586,040	2,533,525	6,909	445,040	5,571,514	(177,870)	913,081	735,211
893,939	875,786	2,388	—	1,772,113	(61,486)	772,698	711,212
127,693	125,100	341	229,824	482,958	(8,783)	117,119	108,336
—	—	—	7,304,395	7,304,395	—	(3,807,095)	(3,807,095)
2,207,526,941	2,162,698,652	5,897,702	3,980,506,780	8,356,630,075	(151,835,766)	415,632,779	263,797,013
3,033,798,337	2,972,190,924	8,105,194	5,961,862,130	11,975,956,585	(208,667,483)	—	(208,667,483)

STATE OF NEW JERSEY
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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of
OPEB Amounts by Employer and Nonemployer

June 30, 2024

(1) General Information about the OPEB Plan

The State Health Benefits 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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Notes to Schedule of Employer and Nonemployer Allocations and Schedule of
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June 30, 2024

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, 2024 were \$4,833,833,875 and \$12,914,432,673, 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, 2023 through June 30, 2024. 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.

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STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN**

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

June 30, 2024

(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, 2024 is as follows:

Total OPEB liability	\$ 17,748,257,548
Plan fiduciary net deficit	<u>(157,187,957)</u>
Net OPEB liability	<u>\$ 17,905,445,505</u>

The total OPEB liability as of June 30, 2024 was determined by an actuarial valuation as of July 1, 2023, which was rolled forward to June 30, 2024. 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

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

Pre-retirement healthy mortality

Pre-retirement mortality rates for PERS were based on the PUB-2010 General classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Preretirement mortality rates for PFRS were based on the PUB-2010 Safety classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

Post-retirement healthy mortality

Post-retirement mortality rates for Chapter 330 retirees were based on the PUB-2010 Safety classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Post-retirement mortality rates for other retirees is based on the PUB-2010 General classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

Disabled retiree mortality

Disabled retiree mortality rates for PERS future disabled retirees were based on the PUB-2010 General classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disabled retiree mortality rates for PFRS future disabled retirees were based on the PUB-2010 Safety classification headcount-weighted disabled

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mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

Disabled retiree mortality rates for Chapter 330 current retirees were based on the PUB-2010 Safety classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021. Disabled retiree mortality rates for other current retirees were based on the PUB-2010 General classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021.

Actuarial assumptions used in the July 1, 2023 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 7.5% and decreases to a 4.50% long-term trend rate after nine years. For post-65 medical benefits PPO, the trend is increasing to 22.62% in fiscal year 2027 and decreases to 4.50% in fiscal year 2034. For HMO, the trend is increasing to 23.58% in fiscal year 2027 and decreases to 4.50% in fiscal year 2034. For prescription drug benefits, the initial trend rate is 12.75% and decreases to a 4.50% long-term trend rate after nine years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

(c) Discount Rate

The discount rate for June 30, 2024 was 3.93%. 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.

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

The following presents the collective net OPEB liability as of June 30, 2024, 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:

	<u>At 1% decrease (2.93%)</u>	<u>At discount rate (3.93%)</u>	<u>At 1% increase (4.93%)</u>
\$	20,857,914,273	17,905,445,505	15,540,780,410

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

The following presents the collective net OPEB liability as of June 30, 2024, calculated using the healthcare trend rate as disclosed above as well as what the collective 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:

	<u>1% decrease</u>	<u>Healthcare cost trend rate</u>	<u>1% increase</u>
\$	15,144,352,142	17,905,445,505	21,455,435,620

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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 and nonemployer specific amounts) for the year ended June 30, 2024.

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Differences between expected and actual experience	2020	7.87 years	\$ 266,280,783	—	68,806,403	197,474,380
	2022	7.82 years	425,743,391	—	73,151,786	352,591,605
	2024	7.89 years	—	408,491,660	51,773,341	356,718,319
Subtotal			692,024,174	408,491,660	193,731,530	906,784,304
Change of assumptions	2020	7.87 years	1,512,087,589	—	390,720,308	1,121,367,281
	2021	7.82 years	209,050,990	—	43,371,575	165,679,415
	2023	7.89 years	222,771,316	—	32,332,557	190,438,759
	2024	7.89 years	—	1,735,990,164	220,024,102	1,515,966,062
Subtotal			1,943,909,895	1,735,990,164	686,448,542	2,993,451,517
Total Deferred Outflows of Resources			\$ 2,635,934,069	2,144,481,824	880,180,072	3,900,235,821
Deferred Inflows of Resources:						
Differences between expected and actual experience	2018	8.14 years	\$ 953,373,691	—	445,501,726	507,871,965
	2019	8.05 years	530,405,205	—	173,903,345	356,501,860
	2021	7.82 years	737,298,147	—	152,966,421	584,331,726
	2023	7.89 years	1,854,208,709	—	269,115,923	1,585,092,786
Subtotal			4,075,285,752	—	1,041,487,415	3,033,798,337
Change of assumptions	2017	8.04 years	334,746,890	—	321,872,012	12,874,878
	2018	8.14 years	608,412,169	—	284,304,751	324,107,418
	2019	8.05 years	619,760,082	—	203,200,027	416,560,055
	2022	7.82 years	2,678,949,107	—	460,300,534	2,218,648,573
Subtotal			4,241,868,248	—	1,269,677,324	2,972,190,924
Differences between projected and actual investment earnings on OPEB plan investments	2020	5 years	(954,802)	—	(954,802)	—
	2021	5 years	(872,237)	—	(436,119)	(436,118)
	2022	5 years	193,751	—	64,583	129,168
	2023	5 years	4,109,417	—	1,027,354	3,082,063
	2024	5 years	—	6,662,601	1,332,520	5,330,081
Subtotal			2,476,129	6,662,601	1,033,536	8,105,194
Total Deferred Inflows of Resources			\$ 8,319,630,129	6,662,601	2,312,198,275	6,014,094,455

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The amounts reported as a deferred outflows of resources and deferred inflows of resources (excluding employer and nonemployer specific amounts) related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30:	
2025	\$ (1,123,975,872)
2026	(483,903,543)
2027	(83,156,324)
2028	(443,334,965)
2029	(282,447,899)
Thereafter	<u>302,959,969</u>
Total	\$ <u>(2,113,858,634)</u>

Changes in Proportion

The previous amounts do not include employer and nonemployer 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, 7.89, 7.82, 7.82, 7.87, 8.05, 8.14 and 8.04 years for the 2024, 2023, 2022, 2021, 2020, 2019, 2018 and 2017 amounts, respectively.

(7) OPEB Expense (Benefit)

The components of allocable OPEB expense (benefit) for the year ending June 30, 2024 (excluding employer and nonemployer specific amounts) are as follows:

Service cost	\$ 545,086,159
Interest on total OPEB liability	554,448,470
Expected investment return	5,026,265
Administrative expense	11,119,284
Changes of benefit terms	107,670,542
Current period recognition (amortization) of deferred inflows/outflows of resources:	
Differences between expected and actual experience	(847,755,885)
Changes of assumptions	(583,228,782)
Differences between projected and actual investment earnings on OPEB plan investments	<u>(1,033,536)</u>
Total OPEB expense (benefit)	\$ <u>(208,667,483)</u>

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Employer	Employer number	Plan members	Employer proportionate share
CHESTERFIELD TOWNSHIP	0009-00	16	0.077844%
HAMILTON TOWNSHIP	0013-00	82	0.398949%
HANOVER TOWNSHIP	0015-00	30	0.145957%
HILLSBOROUGH TOWNSHIP	0016-00	107	0.520580%
HOLLAND TOWNSHIP	0017-00	5	0.024326%
HOPEWELL TOWNSHIP	0018-00	32	0.155687%
JEFFERSON TOWNSHIP	0019-00	36	0.175148%
MANCHESTER TOWNSHIP	0020-00	23	0.111900%
MONROE TOWNSHIP	0024-00	68	0.330836%
MOORESTOWN TOWNSHIP	0025-00	45	0.218935%
PEMBERTON TOWNSHIP	0028-00	50	0.243262%
RIVERSIDE TOWNSHIP	0033-00	26	0.126496%
COLTS NECK TOWNSHIP	0037-00	35	0.170283%
AVALON BOROUGH	0038-00	—	0.000000%
CAPE MAY CITY	0040-00	2	0.009730%
CEDAR GROVE TOWNSHIP	0041-00	—	0.000000%
FLORENCE TOWNSHIP	0042-00	44	0.214070%
GLOUCESTER TOWNSHIP	0044-00	—	0.000000%
HIGH BRIDGE BOROUGH	0046-00	2	0.009730%
HUNTERDON COUNTY	0047-00	—	0.000000%
MONTGOMERY TOWNSHIP	0049-00	47	0.228666%
MOUNT EPHRAIM BOROUGH	0050-00	13	0.063248%
UPPER TOWNSHIP	0053-00	—	0.000000%
WEST AMWELL TOWNSHIP	0054-00	3	0.014596%
WESTVILLE BOROUGH	0055-00	14	0.068113%
LYNDHURST TOWNSHIP	0059-00	12	0.058383%
BEDMINSTER TOWNSHIP	0063-00	26	0.126496%
FLEMINGTON BOROUGH	0068-00	21	0.102170%
HAWTHORNE BOROUGH	0071-00	51	0.248127%
NATIONAL PARK BOROUGH	0073-00	1	0.004865%
PENNSAUKEN TOWNSHIP	0075-00	109	0.530310%
SPARTA TOWNSHIP	0078-00	35	0.170283%
TEWKSBURY TOWNSHIP	0079-00	17	0.082709%
WOODSTOWN BOROUGH	0080-00	16	0.077844%
LONGPORT BOROUGH	0082-00	20	0.097305%
PATERSON CITY	0083-00	7	0.034057%
STONE HARBOR BOROUGH	0085-00	16	0.077844%
STONE HARBOR BOROUGH	0085-01	—	0.000000%
LITTLE FERRY BOROUGH	0087-00	1	0.004865%
MIDLAND PARK BOROUGH	0088-00	17	0.082709%
NETCONG BOROUGH	0090-00	16	0.077844%

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WEST DEPTFORD TOWNSHIP	0092-00	44	0.214070%
ISLAND HEIGHTS BOROUGH	0093-00	1	0.004865%
LINWOOD CITY	0094-00	5	0.024326%
LUMBERTON TOWNSHIP	0095-00	41	0.199475%
HALEDON BOROUGH	0096-00	29	0.141092%
UPPER DEERFIELD TOWNSHIP	0097-00	—	0.000000%
RARITAN BOROUGH	0098-00	—	0.000000%
MAPLE SHADE TOWNSHIP	0099-00	3	0.014596%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	—	0.000000%
WOODBIDGE TOWNSHIP	0103-00	1	0.004865%
MARLBORO TOWNSHIP	0104-00	110	0.535176%
HOLMDEL TOWNSHIP	0105-00	69	0.335701%
BAY HEAD BOROUGH	0107-00	16	0.077844%
NORTH HALEDON BOROUGH	0108-00	34	0.165418%
ALLENTOWN BOROUGH	0118-00	6	0.029191%
MENDHAM TOWNSHIP	0121-00	26	0.126496%
CLINTON TOWNSHIP	0131-00	36	0.175148%
EGG HARBOR TOWNSHIP	0132-00	127	0.617885%
HOWELL TOWNSHIP	0133-00	163	0.793033%
FRANKLIN BOROUGH	0134-00	26	0.126496%
PITMAN BOROUGH	0137-00	—	0.000000%
HADDON HEIGHTS BOROUGH	0143-00	1	0.004865%
CLEMENTON BOROUGH	0166-00	—	0.000000%
STAFFORD TOWNSHIP	0167-00	1	0.004865%
CHERRY HILL TOWNSHIP	0171-00	138	0.671402%
CHERRY HILL TOWNSHIP LIBRARY	0171-01	—	0.000000%
CHERRY HILL TWP	0171-02	34	0.165418%
MOUNT OLIVE TOWNSHIP	0172-00	51	0.248127%
FAR HILLS BOROUGH	0174-00	12	0.058383%
WAYNE TOWNSHIP	0176-00	123	0.598424%
EAST RUTHERFORD BOROUGH	0177-00	11	0.053518%
POHATCONG TOWNSHIP	0178-00	20	0.097305%
WINFIELD TOWNSHIP	0182-00	12	0.058383%
PINE BEACH BOROUGH	0183-00	10	0.048652%
PEQUANNOCK TOWNSHIP	0184-00	38	0.184879%
BELVIDERE TOWN	0187-00	5	0.024326%
PROSPECT PARK BOROUGH	0194-00	27	0.131361%
ATLANTIC HIGHLANDS BOROUGH	0200-00	23	0.111900%
OGDENSBURG BOROUGH	0204-00	—	0.000000%
SWEDESBORO BOROUGH	0205-00	2	0.009730%
EAST BRUNSWICK TOWNSHIP	0206-00	85	0.413545%

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CAMDEN COUNTY	0207-00	20	0.097305%
OCEAN CITY	0208-00	131	0.637346%
HIGHLAND PARK BOROUGH	0209-00	44	0.214070%
ALPINE BOROUGH	0210-00	22	0.107035%
OAKLYN BOROUGH	0211-00	16	0.077844%
RUTHERFORD BOROUGH	0212-00	40	0.194609%
BERNARDSVILLE BOROUGH	0213-00	33	0.160553%
SADDLE RIVER BOROUGH	0215-00	17	0.082709%
HIGHLANDS BOROUGH	0219-00	—	0.000000%
LAUREL SPRINGS BOROUGH	0220-00	9	0.043787%
SCOTCH PLAINS TOWNSHIP	0221-00	72	0.350297%
LOWER TOWNSHIP	0245-00	4	0.019461%
NORTH BRUNSWICK TOWNSHIP	0247-00	34	0.165418%
SOMERS POINT CITY	0248-00	9	0.043787%
PLEASANTVILLE CITY	0251-00	2	0.009730%
MENDHAM BOROUGH	0254-00	2	0.009730%
CRESSKILL BOROUGH	0255-00	38	0.184879%
KEYPORT BOROUGH	0256-00	41	0.199475%
MOUNT ARLINGTON BOROUGH	0258-00	1	0.004865%
WANAQUE BOROUGH	0259-00	8	0.038922%
FANWOOD BOROUGH	0260-00	—	0.000000%
TUCKERTON BOROUGH	0261-00	1	0.004865%
DELTRAN TOWNSHIP	0262-00	36	0.175148%
UPPER FREEHOLD TOWNSHIP	0276-00	—	0.000000%
BRANCBURG TOWNSHIP	0278-00	3	0.014596%
HARDYSTON TOWNSHIP	0279-00	26	0.126496%
EAST WINDSOR TOWNSHIP	0280-00	1	0.004865%
LITTLE FALLS TOWNSHIP	0282-00	47	0.228666%
RUNNEMEDE BOROUGH	0283-00	—	0.000000%
METUCHEN BOROUGH	0286-00	32	0.155687%
CLIFTON CITY	0287-00	316	1.537414%
UNION BEACH BOROUGH	0302-00	29	0.141092%
MOUNT HOLLY TOWNSHIP	0314-00	24	0.116766%
TOTOWA BOROUGH	0320-00	47	0.228666%
BLOOMINGDALE BOROUGH	0323-00	1	0.004865%
WALL TOWNSHIP	0328-00	74	0.360027%
SOUTH RIVER BOROUGH	0329-00	30	0.145957%
CAMDEN CITY	0331-00	191	0.929260%
LAKE COMO BOROUGH	0336-00	5	0.024326%
OCEAN TOWNSHIP	0337-00	100	0.486523%
BORDENTOWN TWP	0339-00	40	0.194609%
WEST LONG BRANCH BOROUGH	0342-00	21	0.102170%

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ESSEX COUNTY	0343-00	241	1.172521%
HUDSON COUNTY	0349-00	1	0.004865%
BORDENTOWN CITY	0352-00	19	0.092439%
NEWARK CITY	0353-00	1,537	7.477864%
NEWARK CITY	0356-00	5	0.024326%
TRENTON CITY	0356-01	442	2.150434%
JERSEY CITY (POLICE)	0359-00	2	0.009730%
JERSEY CITY (FIRE)	0360-01	2	0.009730%
JERSEY CITY (GENERAL ACCOUNTS)	0360-02	3	0.014596%
MARGATE CITY	0360-04	104	0.505984%
ALLENDAL E BOROUGH	0361-00	—	0.000000%
AUDUBON PARK BOROUGH	0362-00	1	0.004865%
BEACHWOOD BOROUGH	0363-00	8	0.038922%
BROOKLAWN BOROUGH	0365-00	11	0.053518%
CHESILHURST BOROUGH	0366-00	9	0.043787%
EAST NEWARK BOROUGH	0370-00	11	0.053518%
ELMER BOROUGH	0372-00	1	0.004865%
EMERSON BOROUGH	0376-00	40	0.194609%
ENGLEWOOD CLIFFS BOROUGH	0377-00	—	0.000000%
FRANKLIN LAKES BOROUGH	0378-00	26	0.126496%
FRENCHTOWN BOROUGH	0379-00	3	0.014596%
HAMBURG BOROUGH	0384-00	17	0.082709%
HARRINGTON PARK BOROUGH	0385-00	18	0.087574%
HAWORTH BOROUGH	0388-00	22	0.107035%
HIGHTSTOWN BOROUGH	0390-00	26	0.126496%
HOPATCONG BOROUGH	0391-00	54	0.262723%
INTERLAKEN BOROUGH	0393-00	3	0.014596%
JAMESBURG BOROUGH	0395-00	—	0.000000%
KINNELON BOROUGH	0396-00	31	0.150822%
LAKEHURST BOROUGH	0398-00	1	0.004865%
LINDENWOLD BOROUGH	0399-00	20	0.097305%
MAGNOLIA BOROUGH	0400-00	17	0.082709%
MEDFORD LAKES BOROUGH	0403-00	12	0.058383%
MILLTOWN BOROUGH	0405-00	23	0.111900%
MONTVALE BOROUGH	0406-00	39	0.189744%
NEPTUNE CITY BOROUGH	0408-00	1	0.004865%
NEWFIELD BOROUGH	0409-00	1	0.004865%
NORTH CALDWELL TOWNSHIP	0411-00	31	0.150822%
NORTHVALE BOROUGH	0412-00	30	0.145957%
NORWOOD BOROUGH	0414-00	28	0.136227%
PARAMUS BOROUGH	0415-00	3	0.014596%
PARAMUS BOROUGH POLICE DEPARTM	0416-00	—	0.000000%

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PEMBERTON BOROUGH	0418-00	—	0.000000%
PENNS GROVE BOROUGH	0418-01	12	0.058383%
PINE VALLEY BOROUGH	0419-00	3	0.014596%
RINGWOOD BOROUGH	0420-00	31	0.150822%
RIVERDALE BOROUGH	0421-00	28	0.136227%
ROSELAND BOROUGH	0422-00	1	0.004865%
SHIP BOTTOM BOROUGH	0423-00	4	0.019461%
SOMERDALE BOROUGH	0428-00	20	0.097305%
SOUTH PLAINFIELD BOROUGH	0430-00	56	0.272453%
STANHOPE BOROUGH	0432-00	13	0.063248%
WALDWICK BOROUGH	0433-00	40	0.194609%
WATCHUNG BOROUGH	0435-00	1	0.004865%
WEST PATERSON BOROUGH	0441-00	32	0.155687%
WEST WILDWOOD BOROUGH	0443-00	1	0.004865%
DEMAREST BOROUGH	0445-00	27	0.131361%
ENGLISHTOWN BOROUGH	0446-00	9	0.043787%
HARVEY CEDARS BOROUGH	0449-00	13	0.063248%
UPPER SADDLE RIVER BOROUGH	0450-00	35	0.170283%
BERNARDS TOWNSHIP	0451-00	60	0.291914%
BOONTON TOWNSHIP	0452-00	5	0.024326%
BRICK TOWNSHIP	0457-00	141	0.685998%
BURLINGTON TOWNSHIP	0459-00	53	0.257857%
CINNAMINSON TOWNSHIP	0460-00	12	0.058383%
CRANBURY TOWNSHIP	0462-00	1	0.004865%
DELANCO TOWNSHIP	0464-00	20	0.097305%
DEPTFORD TOWNSHIP	0466-00	—	0.000000%
TOMS RIVER TOWNSHIP	0468-00	160	0.778437%
EASTAMPTON TOWNSHIP	0470-00	26	0.126496%
EAST GREENWICH TOWNSHIP	0471-00	1	0.004865%
EAST HANOVER TOWNSHIP	0474-00	1	0.004865%
EDGEWATER PARK TOWNSHIP	0475-00	2	0.009730%
EVESHAM TOWNSHIP	0476-00	142	0.690863%
FRANKLIN TOWNSHIP	0477-00	42	0.204340%
FRANKLIN TOWNSHIP	0480-00	8	0.038922%
GALLOWAY TOWNSHIP	0482-00	90	0.437871%
GREENWICH TOWNSHIP	0483-00	16	0.077844%
HARRISON TOWNSHIP	0486-00	1	0.004865%
HOPEWELL TOWNSHIP	0491-00	1	0.004865%
JACKSON TOWNSHIP	0494-00	167	0.812494%
LEBANON TOWNSHIP	0496-00	14	0.068113%
LITTLE EGG HARBOR TOWNSHIP	0497-00	45	0.218935%
LOGAN TOWNSHIP	0500-00	—	0.000000%

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LOPATCONG TOWNSHIP	0501-00	19	0.092439%
LOWER ALLOWAYS CREEK TOWNSHIP	0503-00	13	0.063248%
OLD BRIDGE TOWNSHIP	0504-00	5	0.024326%
MANSFIELD TOWNSHIP	0505-00	3	0.014596%
MANSFIELD TOWNSHIP	0506-00	2	0.009730%
MANTUA TOWNSHIP	0508-00	—	0.000000%
ABERDEEN TOWNSHIP	0512-00	—	0.000000%
MONTVILLE TOWNSHIP	0513-00	15	0.072978%
MOUNT LAUREL TOWNSHIP	0514-00	113	0.549771%
NORTH HANOVER TOWNSHIP	0515-00	15	0.072978%
OCEAN TOWNSHIP	0521-00	22	0.107035%
PISCATAWAY TOWNSHIP	0522-00	—	0.000000%
PLAINSBORO TOWNSHIP	0525-00	2	0.009730%
PLUMSTED TOWNSHIP	0526-00	13	0.063248%
HAZLET TOWNSHIP	0531-00	10	0.048652%
SOUTH BRUNSWICK TOWNSHIP	0532-00	83	0.403814%
SOUTH HARRISON TOWNSHIP	0533-00	1	0.004865%
BARNEGAT TOWNSHIP	0537-00	73	0.355162%
WARREN TOWNSHIP	0544-00	50	0.243262%
WASHINGTON TOWNSHIP	0545-00	1	0.004865%
WASHINGTON TOWNSHIP	0549-00	36	0.175148%
WATERFORD TOWNSHIP	0555-00	2	0.009730%
WESTAMPTON TOWNSHIP	0557-00	62	0.301644%
WILLINGBORO TOWNSHIP	0558-00	138	0.671402%
WOOLWICH TOWNSHIP	0559-00	31	0.150822%
WASHINGTON TOWNSHIP	0560-00	36	0.175148%
ATLANTIC COUNTY	0563-00	141	0.685998%
BERGEN COUNTY	0566-00	1	0.004865%
BURLINGTON COUNTY	0567-00	279	1.357400%
CAPE MAY COUNTY	0835-00	159	0.773572%
CUMBERLAND COUNTY	0836-00	171	0.831955%
GLOUCESTER COUNTY	0837-00	2	0.009730%
MIDDLESEX COUNTY	0838-00	410	1.994747%
MONMOUTH COUNTY	0839-00	540	2.627227%
MORRIS COUNTY	0840-00	293	1.425513%
OCEAN COUNTY	0841-00	3	0.014596%
SALEM COUNTY	0842-00	—	0.000000%
SOMERSET COUNTY	0843-00	189	0.919529%
SUSSEX COUNTY	0844-00	—	0.000000%
UNION COUNTY	0845-00	389	1.892577%
WARREN CO BD OF CHOSEN FRHLDRS	0846-00	91	0.442736%
ABSECON CITY	0847-00	48	0.233531%

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)

As of and for the year ended June 30, 2024

Employer	Employer number	Plan members	Employer proportionate share
ASBURY PARK CITY	0848-00	5	0.024326%
ATLANTIC CITY	0849-00	617	3.001850%
BAYONNE CITY	0850-00	359	1.746620%
BEVERLY CITY	0851-00	1	0.004865%
BRIDGETON CITY	0852-00	136	0.661672%
BRIGANTINE CITY	0853-00	115	0.559502%
EAST ORANGE CITY	0854-00	403	1.960690%
EGG HARBOR CITY	0855-00	2	0.009730%
ELIZABETH CITY	0856-00	1	0.004865%
ENGLEWOOD CITY	0858-00	46	0.223801%
GARFIELD CITY	0859-00	64	0.311375%
GLOUCESTER CITY	0860-00	49	0.238396%
HACKENSACK CITY	0861-00	207	1.007103%
LONG BRANCH CITY	0862-00	197	0.958451%
MILLVILLE CITY	0863-00	23	0.111900%
NEW BRUNSWICK CITY	0864-00	250	1.216308%
NORTHFIELD CITY	0867-00	—	0.000000%
NORTH WILDWOOD CITY	0868-00	19	0.092439%
ORANGE CITY	0869-00	233	1.133599%
PASSAIC CITY	0870-00	3	0.014596%
PERTH AMBOY CITY	0871-00	1	0.004865%
PLAINFIELD CITY	0872-00	7	0.034057%
RAHWAY CITY	0873-00	1	0.004865%
SALEM CITY	0874-00	—	0.000000%
SUMMIT CITY	0875-00	149	0.724920%
UNION CITY	0876-00	160	0.778437%
VENTNOR CITY	0877-00	138	0.671402%
VINELAND CITY	0878-00	287	1.396322%
WILDWOOD CITY	0879-00	28	0.136227%
RIDGEFIELD PARK VILLAGE	0880-00	33	0.160553%
RIDGEWOOD VILLAGE	0881-00	1	0.004865%
SOUTH ORANGE VILLAGE	0882-00	112	0.544906%
BLOOMFIELD TOWNSHIP	0884-00	194	0.943855%
BOONTON TOWN	0885-00	—	0.000000%
DOVER TOWN	0886-00	55	0.267588%
HACKETTSTOWN TOWN	0887-00	33	0.160553%
HARRISON TOWN	0888-00	1	0.004865%
IRVINGTON TOWN	0889-00	275	1.337939%
KEARNY TOWN	0890-00	—	0.000000%
MONTCLAIR TOWNSHIP	0892-00	28	0.136227%
MONTCLAIR TOWNSHIP POLICE & FI	0893-00	242	1.177386%
MORRISTOWN TOWN	0894-00	90	0.437871%

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Employer	Employer number	Plan members	Employer proportionate share
NUTLEY TOWN	0894-02	—	0.000000%
PHILLIPSBURG TOWN	0895-00	54	0.262723%
SECAUCUS TOWN	0896-00	1	0.004865%
WESTFIELD TOWN	0897-00	126	0.613019%
WEST NEW YORK TOWN	0898-00	—	0.000000%
WEST ORANGE TOWNSHIP	0899-00	170	0.827090%
BELLEVILLE TOWNSHIP	0900-00	166	0.807629%
BELMAR BOROUGH	0901-00	—	0.000000%
BOGOTA BOROUGH	0902-00	37	0.180014%
BRADLEY BEACH BOROUGH	0905-00	—	0.000000%
BRIELLE BOROUGH	0907-00	26	0.126496%
CALDWELL BOROUGH	0908-00	—	0.000000%
CHATHAM BOROUGH	0909-00	35	0.170283%
CLIFFSIDE PARK BOROUGH	0911-00	1	0.004865%
COLLINGSWOOD BOROUGH	0913-00	1	0.004865%
DUMONT BOROUGH	0914-00	12	0.058383%
EATONTOWN BOROUGH	0915-00	—	0.000000%
EDGEWATER BOROUGH	0917-00	34	0.165418%
FAIR LAWN BOROUGH	0919-00	11	0.053518%
FAIRVIEW BOROUGH	0920-00	—	0.000000%
FLORHAM PARK BOROUGH	0922-00	—	0.000000%
FORT LEE BOROUGH	0923-00	97	0.471928%
FREEHOLD BOROUGH	0924-00	—	0.000000%
GARWOOD BOROUGH	0925-00	18	0.087574%
GLEN RIDGE BOROUGH	0926-00	43	0.209205%
HASBROUCK HEIGHTS BOROUGH	0927-00	1	0.004865%
HO HO KUS BOROUGH	0929-00	28	0.136227%
KENILWORTH BOROUGH	0931-00	—	0.000000%
LODI BOROUGH	0932-00	7	0.034057%
MADISON BOROUGH	0934-00	58	0.282184%
MANASQUAN BOROUGH	0937-00	33	0.160553%
MANTOLOKING BOROUGH	0938-00	18	0.087574%
MANVILLE BOROUGH	0939-00	39	0.189744%
MERCHANTVILLE BOROUGH	0940-00	15	0.072978%
MOUNTAIN LAKES BOROUGH	0941-00	28	0.136227%
MOUNTAINSIDE BOROUGH	0942-00	41	0.199475%
NEW MILFORD BOROUGH	0946-00	47	0.228666%
NEW PROVIDENCE BOROUGH	0947-00	45	0.218935%
NORTH ARLINGTON BOROUGH	0948-00	—	0.000000%
NORTH PLAINFIELD BOROUGH	0949-00	121	0.588693%
OCEAN GATE BOROUGH	0950-00	3	0.014596%
PARK RIDGE BOROUGH	0951-00	22	0.107035%

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Employer	Employer number	Plan members	Employer proportionate share
POINT PLEASANT BOROUGH	0952-00	6	0.029191%
POINT PLEASANT BEACH BOROUGH	0955-00	5	0.024326%
RAMSEY BOROUGH	0956-00	9	0.043787%
RED BANK BOROUGH	0957-00	—	0.000000%
RIVER EDGE BOROUGH	0960-00	42	0.204340%
ROCKAWAY BOROUGH	0961-00	24	0.116766%
ROSELLE BOROUGH	0963-00	1	0.004865%
ROSELLE PARK BOROUGH	0964-00	8	0.038922%
SAYREVILLE BOROUGH	0965-00	95	0.462197%
SEA GIRT BOROUGH	0966-00	20	0.097305%
SEASIDE HEIGHTS BOROUGH	0968-00	1	0.004865%
SEASIDE PARK BOROUGH	0969-00	26	0.126496%
SOMERVILLE BOROUGH	0970-00	59	0.287049%
SPRING LAKE BOROUGH	0971-00	23	0.111900%
SPRING LAKE HEIGHTS BOROUGH	0972-00	10	0.048652%
TENAFLY BOROUGH	0973-00	2	0.009730%
WASHINGTON BOROUGH	0974-00	3	0.014596%
WEST CALDWELL BOROUGH	0975-00	24	0.116766%
WESTWOOD BOROUGH	0976-00	50	0.243262%
WHARTON BOROUGH	0977-00	38	0.184879%
WILDWOOD CREST BOROUGH	0978-00	1	0.004865%
WOOD-RIDGE BOROUGH	0979-00	—	0.000000%
BERKELEY HEIGHTS TOWNSHIP	0980-00	—	0.000000%
CRANFORD TOWNSHIP	0982-00	—	0.000000%
DENVILLE TOWNSHIP	0985-00	66	0.321105%
EWING TOWNSHIP	0988-00	—	0.000000%
HADDON TOWNSHIP	0989-00	30	0.145957%
HAMILTON TOWNSHIP	0990-00	—	0.000000%
HARDING TOWNSHIP	0991-00	13	0.063248%
HILLSIDE TOWNSHIP	0992-00	—	0.000000%
INDEPENDENCE TOWNSHIP	0993-00	6	0.029191%
LAKEWOOD TOWNSHIP	0994-00	163	0.793033%
LAWRENCE TOWNSHIP	0995-00	23	0.111900%
LIVINGSTON TOWNSHIP	0996-00	111	0.540041%
MAPLEWOOD TOWNSHIP	0997-00	134	0.651941%
MILLBURN TOWNSHIP	0998-00	—	0.000000%
MORRIS TOWNSHIP	1000-00	116	0.564367%
NEPTUNE TOWNSHIP	1001-00	—	0.000000%
NORTH BERGEN TWP	1002-00	128	0.622750%
PARSIPPANY TROY HILLS TOWNSHIP	1003-00	88	0.428141%
LONG HILL TOWNSHIP	1004-00	37	0.180014%
EDISON TOWNSHIP	1005-00	319	1.552010%
ROCKAWAY TOWNSHIP	1006-00	—	0.000000%
SOUTH HACKENSACK TOWNSHIP	1008-00	24	0.116766%

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STATE HEALTH BENEFITS LOCAL GOVERNMENT RETIRED EMPLOYEES PLAN

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As of and for the year ended June 30, 2024

Employer	Employer number	Plan members	Employer proportionate share
SPRINGFIELD TOWNSHIP	1010-00	66	0.321105%
TEANECK TOWNSHIP	1011-00	336	1.634719%
UNION TOWNSHIP	1012-00	274	1.333074%
WASHINGTON TOWNSHIP	1013-00	12	0.058383%
WEEHAWKEN TOWNSHIP	1014-00	—	0.000000%
ESSEX COUNTY PARK COMMISSION	1015-00	—	0.000000%
HAMILTON TOWNSHIP FIRE COMM DI	1016-00	1	0.004865%
HAMILTON TOWNSHIP FIRE COMM DI	1246-00	2	0.009730%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1	0.004865%
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	0.058383%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	—	0.000000%
NJ TRANSIT CORPORATION	1733-00	352	1.712563%
HANOVER TWP FIRE DIST 2	1734-00	7	0.034057%
VOORHEES FIRE DISTRICT PFRS	1740-01	1	0.004865%
JACKSON TWP BD OF FIRE DIST 2	1756-00	11	0.053518%
HANOVER TWP FIRE COMM #3	1757-00	12	0.058383%
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	69	0.335701%
CINNAMINSON TWP FIRE DIST #1	1779-00	25	0.121631%
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	14	0.068113%
MONROE TWP FIRE DISTRICT 2	1804-00	24	0.116766%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	0.000000%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	—	0.000000%
WOODBIDGE TWP FIRE DIST # 11	1836-00	—	0.000000%
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	35	0.170283%
MONROE TWP FIRE DISTRICT #3	1838-00	32	0.155687%
HOPEWELL TWP FIRE DIST 1	1872-00	—	0.000000%
WOODBIDGE 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	7	0.034057%
SOUTH ESSEX FIRE DEPT	8207-00	71	0.345432%
PENSIONERS GROUP	9975-00	2	0.009730%
Total		20,554	100.000000%

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2024

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
CHESTERFIELD TOWNSHIP	0009-00	\$ 3,796,148	\$ (367,795)
HAMILTON TOWNSHIP	0013-00	19,455,326	(1,884,892)
HANOVER TOWNSHIP	0015-00	7,117,805	(689,595)
HILLSBOROUGH TOWNSHIP	0016-00	25,386,838	(2,459,556)
HOLLAND TOWNSHIP	0017-00	1,186,293	(114,932)
HOPEWELL TOWNSHIP	0018-00	7,592,302	(735,566)
JEFFERSON TOWNSHIP	0019-00	8,541,346	(827,512)
MANCHESTER TOWNSHIP	0020-00	5,456,966	(528,688)
MONROE TOWNSHIP	0024-00	16,133,697	(1,563,083)
MOORESTOWN TOWNSHIP	0025-00	10,676,683	(1,034,390)
PEMBERTON TOWNSHIP	0028-00	11,863,024	(1,149,327)
RIVERSIDE TOWNSHIP	0033-00	6,168,761	(597,649)
COLTS NECK TOWNSHIP	0037-00	8,304,097	(804,527)
AVALON BOROUGH	0038-00	—	—
CAPE MAY CITY	0040-00	474,498	(45,971)
CEDAR GROVE TOWNSHIP	0041-00	—	—
FLORENCE TOWNSHIP	0042-00	10,439,434	(1,011,405)
GLOUCESTER TOWNSHIP	0044-00	—	—
HIGH BRIDGE BOROUGH	0046-00	474,498	(45,971)
HUNTERDON COUNTY	0047-00	—	—
MONTGOMERY TOWNSHIP	0049-00	11,151,229	(1,080,366)
MOUNT EPHRAIM BOROUGH	0050-00	3,084,380	(298,824)
UPPER TOWNSHIP	0053-00	—	—
WEST AMWELL TOWNSHIP	0054-00	711,795	(68,961)
WESTVILLE BOROUGH	0055-00	3,321,629	(321,810)
LYNDHURST TOWNSHIP	0059-00	2,847,132	(275,839)
BEDMINSTER TOWNSHIP	0063-00	6,168,761	(597,649)
FLEMINGTON BOROUGH	0068-00	4,982,468	(482,717)
HAWTHORNE BOROUGH	0071-00	12,100,273	(1,172,312)
NATIONAL PARK BOROUGH	0073-00	237,249	(22,985)
PENNSAUKEN TOWNSHIP	0075-00	25,861,336	(2,505,526)
SPARTA TOWNSHIP	0078-00	8,304,097	(804,527)
TEWKSBURY TOWNSHIP	0079-00	4,033,424	(390,771)
WOODSTOWN BOROUGH	0080-00	3,796,176	(367,785)
LONGPORT BOROUGH	0082-00	4,745,219	(459,732)
PATERSON CITY	0083-00	1,660,839	(160,907)
STONE HARBOR BOROUGH	0085-00	3,796,176	(367,785)

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
STONE HARBOR BOROUGH	0085-01	\$ —	\$ —
LITTLE FERRY BOROUGH	0087-00	237,249	(22,985)
MIDLAND PARK BOROUGH	0088-00	4,033,424	(390,771)
NETCONG BOROUGH	0090-00	3,796,176	(367,785)
WEST DEPTFORD TOWNSHIP	0092-00	10,439,434	(1,011,405)
ISLAND HEIGHTS BOROUGH	0093-00	237,249	(22,985)
LINWOOD CITY	0094-00	1,186,293	(114,932)
LUMBERTON TOWNSHIP	0095-00	9,727,688	(942,449)
HALEDON BOROUGH	0096-00	6,880,556	(666,610)
UPPER DEERFIELD TOWNSHIP	0097-00	—	—
RARITAN BOROUGH	0098-00	—	—
MAPLE SHADE TOWNSHIP	0099-00	711,795	(68,961)
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	—	—
WOODBIDGE TOWNSHIP	0103-00	237,249	(22,985)
MARLBORO TOWNSHIP	0104-00	26,098,633	(2,528,517)
HOLMDEL TOWNSHIP	0105-00	16,370,946	(1,586,068)
BAY HEAD BOROUGH	0107-00	3,796,176	(367,785)
NORTH HALEDON BOROUGH	0108-00	8,066,849	(781,541)
ALLENTOWN BOROUGH	0118-00	1,423,541	(137,917)
MENDHAM TOWNSHIP	0121-00	6,168,761	(597,649)
CLINTON TOWNSHIP	0131-00	8,541,346	(827,512)
EGG HARBOR TOWNSHIP	0132-00	30,132,058	(2,919,287)
HOWELL TOWNSHIP	0133-00	38,673,404	(3,746,799)
FRANKLIN BOROUGH	0134-00	6,168,761	(597,649)
PITMAN BOROUGH	0137-00	—	—
HADDON HEIGHTS BOROUGH	0143-00	237,249	(22,985)
CLEMENTON BOROUGH	0166-00	—	—
STAFFORD TOWNSHIP	0167-00	237,249	(22,985)
CHERRY HILL TOWNSHIP	0171-00	32,741,892	(3,172,136)
CHERRY HILL TOWNSHIP LIBRARY	0171-01	—	—
CHERRY HILL TWP	0171-02	8,066,849	(781,541)
MOUNT OLIVE TOWNSHIP	0172-00	12,100,273	(1,172,312)
FAR HILLS BOROUGH	0174-00	2,847,132	(275,839)
WAYNE TOWNSHIP	0176-00	29,183,014	(2,827,341)
EAST RUTHERFORD BOROUGH	0177-00	2,609,883	(252,854)
POHATCONG TOWNSHIP	0178-00	4,745,219	(459,732)
WINFIELD TOWNSHIP	0182-00	2,847,132	(275,839)

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
PINE BEACH BOROUGH	0183-00	\$ 2,372,585	\$ (229,863)
PEQUANNOCK TOWNSHIP	0184-00	9,015,892	(873,488)
BELVIDERE TOWN	0187-00	1,186,293	(114,932)
PROSPECT PARK BOROUGH	0194-00	6,406,010	(620,634)
ATLANTIC HIGHLANDS BOROUGH	0200-00	5,456,966	(528,688)
OGDENSBURG BOROUGH	0204-00	—	—
SWEDESBORO BOROUGH	0205-00	474,498	(45,971)
EAST BRUNSWICK TOWNSHIP	0206-00	20,167,121	(1,953,853)
CAMDEN COUNTY	0207-00	4,745,219	(459,732)
OCEAN CITY	0208-00	31,081,102	(3,011,234)
HIGHLAND PARK BOROUGH	0210-00	10,439,434	(1,011,405)
ALPINE BOROUGH	0211-00	5,219,717	(505,702)
OAKLYN BOROUGH	0212-00	3,796,176	(367,785)
RUTHERFORD BOROUGH	0213-00	9,490,390	(919,458)
BERNARDSVILLE BOROUGH	0215-00	7,829,600	(758,556)
SADDLE RIVER BOROUGH	0219-00	4,033,424	(390,771)
HIGHLANDS BOROUGH	0220-00	—	—
LAUREL SPRINGS BOROUGH	0221-00	2,135,337	(206,878)
SCOTCH PLAINS TOWNSHIP	0245-00	17,082,741	(1,655,029)
LOWER TOWNSHIP	0247-00	949,044	(91,946)
NORTH BRUNSWICK TOWNSHIP	0248-00	8,066,849	(781,541)
SOMERS POINT CITY	0251-00	2,135,337	(206,878)
PLEASANTVILLE CITY	0254-00	474,498	(45,971)
MENDHAM BOROUGH	0255-00	474,498	(45,971)
CRESSKILL BOROUGH	0256-00	9,015,892	(873,488)
KEYPORT BOROUGH	0258-00	9,727,688	(942,449)
MOUNT ARLINGTON BOROUGH	0259-00	237,249	(22,985)
WANAQUE BOROUGH	0260-00	1,898,088	(183,893)
FANWOOD BOROUGH	0261-00	—	—
TUCKERTON BOROUGH	0262-00	237,249	(22,985)
DELTRAN TOWNSHIP	0276-00	8,541,346	(827,512)
UPPER FREEHOLD TOWNSHIP	0278-00	—	—
BRANCBURG TOWNSHIP	0279-00	711,795	(68,961)
HARDYSTON TOWNSHIP	0280-00	6,168,761	(597,649)
EAST WINDSOR TOWNSHIP	0282-00	237,249	(22,985)
LITTLE FALLS TOWNSHIP	0283-00	11,151,229	(1,080,366)
RUNNEMEDE BOROUGH	0286-00	—	—

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As of and for the year ended June 30, 2024

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
METUCHEN BOROUGH	0287-00	\$ 7,592,302	\$ (735,566)
CLIFTON CITY	0302-00	74,974,222	(7,263,735)
UNION BEACH BOROUGH	0314-00	6,880,556	(666,610)
MOUNT HOLLY TOWNSHIP	0320-00	5,694,263	(551,678)
TOTOWA BOROUGH	0323-00	11,151,229	(1,080,366)
BLOOMINGDALE BOROUGH	0328-00	237,249	(22,985)
WALL TOWNSHIP	0329-00	17,557,239	(1,701,000)
SOUTH RIVER BOROUGH	0331-00	7,117,805	(689,595)
CAMDEN CITY	0336-00	45,316,711	(4,390,424)
LAKE COMO BOROUGH	0337-00	1,186,293	(114,932)
OCEAN TOWNSHIP	0339-00	23,725,999	(2,298,648)
BORDENTOWN TWP	0342-00	9,490,390	(919,458)
WEST LONG BRANCH BOROUGH	0343-00	4,982,468	(482,717)
ESSEX COUNTY	0349-00	57,179,686	(5,539,745)
HUDSON COUNTY	0352-00	237,249	(22,985)
BORDENTOWN CITY	0353-00	4,507,922	(436,741)
NEWARK CITY	0356-00	364,668,878	(35,330,252)
NEWARK CITY	0356-01	1,186,293	(114,932)
TRENTON CITY	0359-00	104,869,031	(10,160,037)
JERSEY CITY (POLICE)	0360-01	474,498	(45,971)
JERSEY CITY (FIRE)	0360-02	474,498	(45,971)
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	711,795	(68,961)
MARGATE CITY	0361-00	24,675,043	(2,390,595)
ALLENDALE BOROUGH	0362-00	—	—
AUDUBON PARK BOROUGH	0365-00	237,249	(22,985)
BEACHWOOD BOROUGH	0366-00	1,898,088	(183,893)
BROOKLAWN BOROUGH	0370-00	2,609,883	(252,854)
CHESILHURST BOROUGH	0372-00	2,135,337	(206,878)
EAST NEWARK BOROUGH	0376-00	2,609,883	(252,854)
ELMER BOROUGH	0377-00	237,249	(22,985)
EMERSON BOROUGH	0378-00	9,490,390	(919,458)
ENGLEWOOD CLIFFS BOROUGH	0379-00	—	—
FRANKLIN LAKES BOROUGH	0384-00	6,168,761	(597,649)
FRENCHTOWN BOROUGH	0385-00	711,795	(68,961)
HAMBURG BOROUGH	0388-00	4,033,424	(390,771)
HARRINGTON PARK BOROUGH	0390-00	4,270,673	(413,756)
HAWORTH BOROUGH	0391-00	5,219,717	(505,702)

STATE OF NEW JERSEY
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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
HIGHTSTOWN BOROUGH	0393-00	\$ 6,168,761	\$ (597,649)
HOPATCONG BOROUGH	0395-00	12,812,068	(1,241,273)
INTERLAKEN BOROUGH	0396-00	711,795	(68,961)
JAMESBURG BOROUGH	0398-00	—	—
KINNELON BOROUGH	0399-00	7,355,053	(712,580)
LAKEHURST BOROUGH	0400-00	237,249	(22,985)
LINDENWOLD BOROUGH	0403-00	4,745,219	(459,732)
MAGNOLIA BOROUGH	0405-00	4,033,424	(390,771)
MEDFORD LAKES BOROUGH	0406-00	2,847,132	(275,839)
MILLTOWN BOROUGH	0408-00	5,456,966	(528,688)
MONTVALE BOROUGH	0409-00	9,253,141	(896,473)
NEPTUNE CITY BOROUGH	0411-00	237,249	(22,985)
NEWFIELD BOROUGH	0412-00	237,249	(22,985)
NORTH CALDWELL TOWNSHIP	0414-00	7,355,053	(712,580)
NORTHVALE BOROUGH	0415-00	7,117,805	(689,595)
NORWOOD BOROUGH	0416-00	6,643,307	(643,624)
PARAMUS BOROUGH	0418-00	711,795	(68,961)
PARAMUS BOROUGH POLICE DEPARTM	0418-01	—	—
PEMBERTON BOROUGH	0419-00	—	—
PENNS GROVE BOROUGH	0420-00	2,847,132	(275,839)
PINE VALLEY BOROUGH	0421-00	711,795	(68,961)
RINGWOOD BOROUGH	0422-00	7,355,053	(712,580)
RIVERDALE BOROUGH	0423-00	6,643,307	(643,624)
ROSELAND BOROUGH	0428-00	237,249	(22,985)
SHIP BOTTOM BOROUGH	0430-00	949,044	(91,946)
SOMERDALE BOROUGH	0432-00	4,745,219	(459,732)
SOUTH PLAINFIELD BOROUGH	0433-00	13,286,565	(1,287,244)
STANHOPE BOROUGH	0435-00	3,084,380	(298,824)
WALDWICK BOROUGH	0441-00	9,490,390	(919,458)
WATCHUNG BOROUGH	0443-00	237,249	(22,985)
WEST PATERSON BOROUGH	0445-00	7,592,302	(735,566)
WEST WILDWOOD BOROUGH	0446-00	237,249	(22,985)
DEMAREST BOROUGH	0449-00	6,406,010	(620,634)
ENGLISHTOWN BOROUGH	0450-00	2,135,337	(206,878)
HARVEY CEDARS BOROUGH	0451-00	3,084,380	(298,824)
UPPER SADDLE RIVER BOROUGH	0452-00	8,304,097	(804,527)
BERNARDS TOWNSHIP	0457-00	14,235,609	(1,379,190)

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BOONTON TOWNSHIP	0459-00	\$ 1,186,293	\$ (114,932)
BRICK TOWNSHIP	0460-00	33,453,687	(3,241,097)
BURLINGTON TOWNSHIP	0462-00	12,574,770	(1,218,283)
CINNAMINSON TOWNSHIP	0464-00	2,847,132	(275,839)
CRANBURY TOWNSHIP	0466-00	237,249	(22,985)
DELANCO TOWNSHIP	0468-00	4,745,219	(459,732)
DEPTFORD TOWNSHIP	0470-00	—	—
TOMS RIVER TOWNSHIP	0471-00	37,961,609	(3,677,838)
EASTAMPTON TOWNSHIP	0474-00	6,168,761	(597,649)
EAST GREENWICH TOWNSHIP	0475-00	237,249	(22,985)
EAST HANOVER TOWNSHIP	0476-00	237,249	(22,985)
EDGEWATER PARK TOWNSHIP	0477-00	474,498	(45,971)
EVESHAM TOWNSHIP	0480-00	33,690,936	(3,264,082)
FRANKLIN TOWNSHIP	0482-00	9,964,936	(965,434)
FRANKLIN TOWNSHIP	0483-00	1,898,088	(183,893)
GALLOWAY TOWNSHIP	0486-00	21,353,414	(2,068,785)
GREENWICH TOWNSHIP	0491-00	3,796,176	(367,785)
HARRISON TOWNSHIP	0494-00	237,249	(22,985)
HOPEWELL TOWNSHIP	0496-00	237,249	(22,985)
JACKSON TOWNSHIP	0497-00	39,622,448	(3,838,746)
LEBANON TOWNSHIP	0501-00	3,321,629	(321,810)
LITTLE EGG HARBOR TOWNSHIP	0503-00	10,676,683	(1,034,390)
LOGAN TOWNSHIP	0504-00	—	—
LOPATCONG TOWNSHIP	0505-00	4,507,922	(436,741)
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	3,084,380	(298,824)
OLD BRIDGE TOWNSHIP	0508-00	1,186,293	(114,932)
MANSFIELD TOWNSHIP	0512-00	711,795	(68,961)
MANSFIELD TOWNSHIP	0513-00	474,498	(45,971)
MANTUA TOWNSHIP	0514-00	—	—
ABERDEEN TOWNSHIP	0515-00	—	—
MONTVILLE TOWNSHIP	0521-00	3,558,878	(344,795)
MOUNT LAUREL TOWNSHIP	0522-00	26,810,380	(2,597,473)
NORTH HANOVER TOWNSHIP	0525-00	3,558,878	(344,795)
OCEAN TOWNSHIP	0526-00	5,219,717	(505,702)
PISCATAWAY TOWNSHIP	0531-00	—	—
PLAINSBORO TOWNSHIP	0532-00	474,498	(45,971)
PLUMSTED TOWNSHIP	0533-00	3,084,380	(298,824)

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
HAZLET TOWNSHIP	0537-00	\$ 2,372,585	\$ (229,863)
SOUTH BRUNSWICK TOWNSHIP	0544-00	19,692,575	(1,907,878)
SOUTH HARRISON TOWNSHIP	0545-00	237,249	(22,985)
BARNEGAT TOWNSHIP	0549-00	17,319,990	(1,678,014)
WARREN TOWNSHIP	0555-00	11,863,024	(1,149,327)
WASHINGTON TOWNSHIP	0557-00	237,249	(22,985)
WASHINGTON TOWNSHIP	0558-00	8,541,346	(827,512)
WATERFORD TOWNSHIP	0559-00	474,498	(45,971)
WESTAMPTON TOWNSHIP	0560-00	14,710,107	(1,425,161)
WILLINGBORO TOWNSHIP	0563-00	32,741,892	(3,172,136)
WOOLWICH TOWNSHIP	0566-00	7,355,053	(712,580)
WASHINGTON TOWNSHIP	0567-00	8,541,346	(827,512)
ATLANTIC COUNTY	0835-00	33,453,687	(3,241,097)
BERGEN COUNTY	0836-00	237,249	(22,985)
BURLINGTON COUNTY	0837-00	66,195,579	(6,413,233)
CAPE MAY COUNTY	0838-00	37,724,360	(3,654,853)
CUMBERLAND COUNTY	0839-00	40,571,492	(3,930,692)
GLOUCESTER COUNTY	0840-00	474,498	(45,971)
MIDDLESEX COUNTY	0841-00	97,276,729	(9,424,471)
MONMOUTH COUNTY	0842-00	128,120,533	(12,412,715)
MORRIS COUNTY	0843-00	69,517,208	(6,735,043)
OCEAN COUNTY	0844-00	711,795	(68,961)
SALEM COUNTY	0845-00	—	—
SOMERSET COUNTY	0846-00	44,842,165	(4,344,448)
SUSSEX COUNTY	0847-00	—	—
UNION COUNTY	0848-00	92,294,261	(8,941,754)
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	21,590,663	(2,091,770)
ABSECON CITY	0850-00	11,388,478	(1,103,351)
ASBURY PARK CITY	0851-00	1,186,293	(114,932)
ATLANTIC CITY	0852-00	146,389,567	(14,182,675)
BAYONNE CITY	0853-00	85,176,456	(8,252,159)
BEVERLY CITY	0854-00	237,249	(22,985)
BRIDGETON CITY	0855-00	32,267,394	(3,126,165)
BRIGANTINE CITY	0856-00	27,284,926	(2,643,448)
EAST ORANGE CITY	0858-00	95,615,890	(9,263,564)
EGG HARBOR CITY	0859-00	474,498	(45,971)
ELIZABETH CITY	0860-00	237,249	(22,985)
ENGLEWOOD CITY	0861-00	10,913,980	(1,057,380)

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Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
GARFIELD CITY	0862-00	\$ 15,184,653	\$ (1,471,136)
GLOUCESTER CITY	0863-00	11,625,727	(1,126,336)
HACKENSACK CITY	0864-00	49,112,838	(4,758,204)
LONG BRANCH CITY	0867-00	46,740,252	(4,528,341)
MILLVILLE CITY	0868-00	5,456,966	(528,688)
NEW BRUNSWICK CITY	0869-00	59,315,023	(5,746,623)
NORTHFIELD CITY	0870-00	—	—
NORTH WILDWOOD CITY	0871-00	4,507,922	(436,741)
ORANGE CITY	0872-00	55,281,598	(5,355,853)
PASSAIC CITY	0873-00	711,795	(68,961)
PERTH AMBOY CITY	0874-00	237,249	(22,985)
PLAINFIELD CITY	0875-00	1,660,839	(160,907)
RAHWAY CITY	0876-00	237,249	(22,985)
SALEM CITY	0877-00	—	—
SUMMIT CITY	0878-00	35,351,775	(3,424,990)
UNION CITY	0879-00	37,961,609	(3,677,838)
VENTNOR CITY	0880-00	32,741,892	(3,172,136)
VINELAND CITY	0881-00	68,093,666	(6,597,126)
WILDWOOD CITY	0882-00	6,643,307	(643,624)
RIDGEFIELD PARK VILLAGE	0884-00	7,829,600	(758,556)
RIDGEWOOD VILLAGE	0885-00	237,249	(22,985)
SOUTH ORANGE VILLAGE	0886-00	26,573,131	(2,574,487)
BLOOMFIELD TOWNSHIP	0887-00	46,028,457	(4,459,380)
BOONTON TOWN	0888-00	—	—
DOVER TOWN	0889-00	13,049,317	(1,264,258)
HACKETTSTOWN TOWN	0890-00	7,829,600	(758,556)
HARRISON TOWN	0891-00	237,249	(22,985)
IRVINGTON TOWN	0892-00	65,246,535	(6,321,287)
KEARNY TOWN	0893-00	—	—
MONTCLAIR TOWNSHIP	0894-00	6,643,307	(643,624)
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	57,416,935	(5,562,731)
MORRISTOWN TOWN	0895-00	21,353,414	(2,068,785)
NUTLEY TOWN	0896-00	—	—
PHILLIPSBURG TOWN	0897-00	12,812,068	(1,241,273)
SECAUCUS TOWN	0898-00	237,249	(22,985)
WESTFIELD TOWN	0899-00	29,894,760	(2,896,297)
WEST NEW YORK TOWN	0900-00	—	—

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WEST ORANGE TOWNSHIP	0901-00	\$ 40,334,243	\$ (3,907,707)
BELLEVILLE TOWNSHIP	0902-00	39,385,199	(3,815,760)
BELMAR BOROUGH	0905-00	—	—
BOGOTA BOROUGH	0907-00	8,778,644	(850,502)
BRADLEY BEACH BOROUGH	0908-00	—	—
BRIELLE BOROUGH	0909-00	6,168,761	(597,649)
CALDWELL BOROUGH	0911-00	—	—
CHATHAM BOROUGH	0913-00	8,304,097	(804,527)
CLIFFSIDE PARK BOROUGH	0914-00	237,249	(22,985)
COLLINGSWOOD BOROUGH	0915-00	237,249	(22,985)
DUMONT BOROUGH	0917-00	2,847,132	(275,839)
EATONTOWN BOROUGH	0919-00	—	—
EDGEWATER BOROUGH	0920-00	8,066,849	(781,541)
FAIR LAWN BOROUGH	0922-00	2,609,883	(252,854)
FAIRVIEW BOROUGH	0923-00	—	—
FLORHAM PARK BOROUGH	0924-00	—	—
FORT LEE BOROUGH	0925-00	23,014,253	(2,229,692)
FREEHOLD BOROUGH	0926-00	—	—
GARWOOD BOROUGH	0927-00	4,270,673	(413,756)
GLEN RIDGE BOROUGH	0929-00	10,202,185	(988,419)
HASBROUCK HEIGHTS BOROUGH	0931-00	237,249	(22,985)
HO HO KUS BOROUGH	0932-00	6,643,307	(643,624)
KENILWORTH BOROUGH	0934-00	—	—
LODI BOROUGH	0937-00	1,660,839	(160,907)
MADISON BOROUGH	0938-00	13,761,112	(1,333,219)
MANASQUAN BOROUGH	0939-00	7,829,600	(758,556)
MANTOLOKING BOROUGH	0940-00	4,270,673	(413,756)
MANVILLE BOROUGH	0941-00	9,253,141	(896,473)
MERCHANTVILLE BOROUGH	0942-00	3,558,878	(344,795)
MOUNTAIN LAKES BOROUGH	0946-00	6,643,307	(643,624)
MOUNTAINSIDE BOROUGH	0947-00	9,727,688	(942,449)
NEW MILFORD BOROUGH	0948-00	11,151,229	(1,080,366)
NEW PROVIDENCE BOROUGH	0949-00	10,676,683	(1,034,390)
NORTH ARLINGTON BOROUGH	0950-00	—	—
NORTH PLAINFIELD BOROUGH	0951-00	28,708,467	(2,781,365)
OCEAN GATE BOROUGH	0952-00	711,795	(68,961)
PARK RIDGE BOROUGH	0955-00	5,219,717	(505,702)
POINT PLEASANT BOROUGH	0956-00	1,423,541	(137,917)

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POINT PLEASANT BEACH BOROUGH	0957-00	\$ 1,186,293	\$ (114,932)
RAMSEY BOROUGH	0960-00	2,135,337	(206,878)
RED BANK BOROUGH	0961-00	—	—
RIVER EDGE BOROUGH	0963-00	9,964,936	(965,434)
ROCKAWAY BOROUGH	0964-00	5,694,263	(551,678)
ROSELLE BOROUGH	0965-00	237,249	(22,985)
ROSELLE PARK BOROUGH	0966-00	1,898,088	(183,893)
SAYREVILLE BOROUGH	0968-00	22,539,707	(2,183,717)
SEA GIRT BOROUGH	0969-00	4,745,219	(459,732)
SEASIDE HEIGHTS BOROUGH	0970-00	237,249	(22,985)
SEASIDE PARK BOROUGH	0971-00	6,168,761	(597,649)
SOMERVILLE BOROUGH	0972-00	13,998,361	(1,356,205)
SPRING LAKE BOROUGH	0973-00	5,456,966	(528,688)
SPRING LAKE HEIGHTS BOROUGH	0974-00	2,372,585	(229,863)
TENAFLY BOROUGH	0975-00	474,498	(45,971)
WASHINGTON BOROUGH	0976-00	711,795	(68,961)
WEST CALDWELL BOROUGH	0977-00	5,694,263	(551,678)
WESTWOOD BOROUGH	0978-00	11,863,024	(1,149,327)
WHARTON BOROUGH	0979-00	9,015,892	(873,488)
WILDWOOD CREST BOROUGH	0980-00	237,249	(22,985)
WOOD-RIDGE BOROUGH	0982-00	—	—
BERKELEY HEIGHTS TOWNSHIP	0985-00	—	—
CRANFORD TOWNSHIP	0988-00	—	—
DENVILLE TOWNSHIP	0989-00	15,659,151	(1,517,107)
EWING TOWNSHIP	0990-00	—	—
HADDON TOWNSHIP	0991-00	7,117,805	(689,595)
HAMILTON TOWNSHIP	0992-00	—	—
HARDING TOWNSHIP	0993-00	3,084,380	(298,824)
HILLSIDE TOWNSHIP	0994-00	—	—
INDEPENDENCE TOWNSHIP	0995-00	1,423,541	(137,917)
LAKEWOOD TOWNSHIP	0996-00	38,673,404	(3,746,799)
LAWRENCE TOWNSHIP	0997-00	5,456,966	(528,688)
LIVINGSTON TOWNSHIP	0998-00	26,335,882	(2,551,502)
MAPLEWOOD TOWNSHIP	1000-00	31,792,848	(3,080,190)
MILLBURN TOWNSHIP	1001-00	—	—
MORRIS TOWNSHIP	1002-00	27,522,175	(2,666,434)
NEPTUNE TOWNSHIP	1003-00	—	—
NORTH BERGEN TWP	1004-00	30,369,306	(2,942,273)

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PARSIPPANY TROY HILLS TOWNSHIP	1005-00	\$ 20,878,916	\$ (2,022,814)
LONG HILL TOWNSHIP	1006-00	8,778,644	(850,502)
EDISON TOWNSHIP	1008-00	75,686,017	(7,332,696)
ROCKAWAY TOWNSHIP	1010-00	—	—
SOUTH HACKENSACK TOWNSHIP	1011-00	5,694,263	(551,678)
SPRINGFIELD TOWNSHIP	1012-00	15,659,151	(1,517,107)
TEANECK TOWNSHIP	1013-00	79,719,442	(7,723,467)
UNION TOWNSHIP	1014-00	65,009,286	(6,298,301)
WASHINGTON TOWNSHIP	1015-00	2,847,132	(275,839)
WEEHAWKEN TOWNSHIP	1016-00	—	—
ESSEX COUNTY PARK COMMISSION	1246-00	—	—
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	237,249	(22,985)
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	474,498	(45,971)
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	237,249	(22,985)
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	2,847,132	(275,839)
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	—	—
NJ TRANSIT CORPORATION	1733-00	83,515,617	(8,091,252)
HANOVER TWP FIRE DIST 2	1734-00	1,660,839	(160,907)
VOORHEES FIRE DISTRICT PFRS	1740-01	237,249	(22,985)
JACKSON TWP BD OF FIRE DIST 2	1756-00	2,609,883	(252,854)
HANOVER TWP FIRE COMM #3	1757-00	2,847,132	(275,839)
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	16,370,946	(1,586,068)
CINNAMINSON TWP FIRE DIST #1	1779-00	5,931,512	(574,663)
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	3,321,629	(321,810)
MONROE TWP FIRE DISTRICT 2	1804-00	5,694,263	(551,678)
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	—
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	—	—
WOODBRIIDGE TWP FIRE DIST # 11	1836-00	—	—
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	8,304,097	(804,527)
MONROE TWP FIRE DISTRICT #3	1838-00	7,592,302	(735,566)
HOPEWELL TWP FIRE DIST 1	1872-00	—	—
WOODBRIIDGE TWP FIRE DIST (FORD	8023-00	—	—
WALL TWONSHIP FIRE DIST 3	8078-00	—	—
HARRISON TWP FIRE DIST 1	8090-00	—	—

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2024

Employer	Employer number	State proportionate share of the net OPEB liability attributable to employer	Employer OPEB expense and related revenue
MONTVILLE TWP FIRE DISTRICT 3	8096-00	\$ —	\$ —
PRINCETON	8140-00	1,660,839	(160,907)
SOUTH ESSEX FIRE DEPT	8207-00	16,845,492	(1,632,044)
PENSIONERS GROUP	9975-00	474,498	(45,971)
Total		\$ <u>4,876,644,957</u>	\$ <u>(472,464,496)</u>

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

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

Notes to Supplemental Schedules (Unaudited)

June 30, 2024

(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 and corresponding revenue, their proportionate share of the OPEB expense 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.