



**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, 2021

(With Independent Auditors' Report Thereon)

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## Independent Auditors' Report

The Treasurer  
State of New Jersey:

We have audited the accompanying schedule of employer and nonemployer allocations of the State of New Jersey State Health Benefit Local Government Retired Employees Plan (the Plan) as of and for the year ended June 30, 2021, 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, 2021, and the related notes.

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

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

### *Auditors' Responsibility*

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

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

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



### *Opinions*

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (benefit) for the total of all participating entities of the Plan as of and for the year ended June 30, 2021 in accordance with U.S. generally accepted accounting principles.

### *Other Matters*

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the State of New Jersey, Division of Pensions and Benefits, which includes the Plan, as of and for the year ended June 30, 2021, and our report thereon, dated May 20, 2022, expressed an unmodified opinion on those financial statements.

### *Other Information*

The supplemental schedule of employer special funding allocations and supplemental schedule of special funding amounts by employer on pages 38 through 55 have not been subject to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and the schedule of OPEB amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

### *Restriction on Use*

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

*KPMG LLP*

Short Hills, New Jersey  
December 5, 2022

**State of New Jersey**  
**State Health Benefit Local Government Retired Employees Plan**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

	Employer number	Plan members	Allocation percentage
Special Funding Situations:			
Nonemployer (State of New Jersey)		16,249	21.452249%
Non Special Funding Situations:			
BAYONNE CITY HOUSING AUTH	0002-00	87	0.082427%
BLAIRSTOWN TOWNSHIP	0004-00	28	0.026528%
BURLINGTON CITY HOUSING AUTHOR	0006-00	4	0.003790%
BYRAM TOWNSHIP	0007-00	63	0.059688%
CHATHAM TOWNSHIP	0008-00	119	0.112744%
ELIZABETH CITY HOUSING AUTHORI	0011-00	82	0.077689%
GUTTENBERG TOWN	0012-00	101	0.095691%
HOLLAND TOWNSHIP	0017-00	21	0.019896%
JEFFERSON TOWNSHIP	0019-00	218	0.206540%
MANCHESTER TOWNSHIP	0020-00	276	0.261491%
MAURICE RIVER TOWNSHIP	0021-00	17	0.016106%
MIDDLE TOWNSHIP	0022-00	237	0.224541%
MONROE TOWNSHIP	0024-00	275	0.260544%
NEW JERSEY ST LEAGUE OF MUNICI	0026-00	23	0.021791%
PASSAIC VALLEY SEWERAGE COMM	0027-00	831	0.787316%
PERTH AMBOY CITY HOUS AUTH	0029-00	35	0.033160%
PITTSGROVE TOWNSHIP	0030-00	0	0.000000%
PRINCETON HOUSING AUTHORITY	0031-00	4	0.003790%
RIVERSIDE TOWNSHIP	0033-00	33	0.031265%
WEST NEW YORK HOUSING AUTHORITY	0035-00	64	0.060636%
WYCKOFF TOWNSHIP	0036-00	109	0.103270%
WYCKOFF TOWNSHIP FREE PUBLIC L	0036-01	8	0.007579%
AVALON BOROUGH	0038-00	126	0.119376%
CAPE MAY CITY	0040-00	163	0.154431%
CEDAR GROVE TOWNSHIP	0041-00	132	0.125061%
HAMMONTON TOWN	0045-00	111	0.105165%
HAMMONTON TOWN	0045-01	3	0.002842%
HUNTERDON COUNTY	0047-00	714	0.676466%
JERSEY CITY REDEVELOPMENT AGENCY	0048-00	17	0.016106%
WEST AMWELL TOWNSHIP	0054-00	22	0.020843%
CAPE MAY COUNTY BRIDGE COMM	0056-00	40	0.037897%
CLINTON TOWN	0057-00	51	0.048319%
RAHWAY CITY HOUSING AUTHORITY	0060-00	19	0.018001%
ANDOVER TOWNSHIP	0061-00	51	0.048319%
BETHLEHEM TOWNSHIP	0064-00	13	0.012317%
BOUND BROOK BOROUGH	0065-00	85	0.080532%
BUENA BOROUGH	0066-00	26	0.024633%
GARFIELD CITY HOUSING AUTH	0070-00	22	0.020843%
HAWTHORNE BOROUGH	0071-00	97	0.091901%
MILFORD BOROUGH	0072-00	11	0.010422%
PATERSON CITY HOUSING AUTHORITY	0074-00	74	0.070110%
PENNSAUKEN TOWNSHIP	0075-00	4	0.003790%
SEA ISLE CITY	0077-00	174	0.164853%

**State of New Jersey**  
**State Health Benefit Local Government Retired Employees Plan**

Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

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CLAYTON BOROUGH	0081-00	62	0.058741%
PATERSON CITY	0083-00	2,301	2.180041%
SEA BRIGHT BOROUGH	0084-00	31	0.029370%
STONE HARBOR BOROUGH	0085-00	64	0.060636%
STONE HARBOR BOROUGH	0085-01	14	0.013264%
NORTH BERGEN TWP HOUSING AUTH	0086-00	56	0.053056%
LITTLE FERRY BOROUGH	0087-00	86	0.081479%
MIDLAND PARK BOROUGH	0088-00	61	0.057793%
MAYWOOD BOROUGH	0089-00	87	0.082427%
NETCONG BOROUGH	0090-00	32	0.030318%
WEST DEPTFORD TOWNSHIP	0092-00	238	0.225489%
ISLAND HEIGHTS BOROUGH	0093-00	16	0.015159%
LINWOOD CITY	0094-00	70	0.066320%
UPPER DEERFIELD TOWNSHIP	0097-00	21	0.019896%
RARITAN BOROUGH	0098-00	68	0.064425%
MAPLE SHADE TOWNSHIP	0099-00	0	0.000000%
SOUTH BOUND BROOK BOROUGH	0101-00	25	0.023686%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	0	0.000000%
MARLBORO TOWNSHIP	0104-00	0	0.000000%
SOUTH TOMS RIVER BOROUGH	0116-00	28	0.026528%
WOODBURY HEIGHTS BOROUGH	0119-00	23	0.021791%
CLINTON TOWNSHIP	0131-00	51	0.048319%
EGG HARBOR TOWNSHIP	0132-00	0	0.000000%
BERLIN BOROUGH	0135-00	70	0.066320%
STILLWATER TOWNSHIP	0136-00	20	0.018949%
GLEN ROCK BOROUGH	0139-00	134	0.126956%
SUSSEX BOROUGH	0140-00	10	0.009474%
LAMBERTVILLE CITY	0161-00	45	0.042634%
WOODBINE BOROUGH	0162-00	10	0.009474%
DELAWARE TOWNSHIP	0164-00	28	0.026528%
CLEMENTON BOROUGH	0166-00	43	0.040740%
STAFFORD TOWNSHIP	0167-00	350	0.331601%
MOUNT OLIVE TOWNSHIP	0172-00	244	0.231173%
HAMPTON TOWNSHIP	0175-00	20	0.018949%
EAST RUTHERFORD BOROUGH	0177-00	115	0.108955%
PEAPACK GLADSTONE BOROUGH	0188-00	37	0.035055%
BEACH HAVEN BOROUGH	0195-00	86	0.081479%
VERONA TOWNSHIP	0201-00	0	0.000000%
OGDENSBURG BOROUGH	0204-00	15	0.014211%
SWEDESBORO BOROUGH	0205-00	13	0.012317%
CAMDEN COUNTY	0207-00	3,010	2.851770%
CAMDEN COUNTY LIBRARY	0207-01	118	0.111797%
OCEAN CITY	0208-00	502	0.475611%
ALPINE BOROUGH	0211-00	22	0.020843%
OAKLYN BOROUGH	0212-00	45	0.042634%
MATAWAN BOROUGH	0214-00	90	0.085269%
BARNEGAT LIGHT BOROUGH	0217-00	14	0.013264%

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HIGHLANDS BOROUGH	0220-00	58	0.054951%
AUDUBON BOROUGH	0222-00	83	0.078637%
SCOTCH PLAINS TOWNSHIP	0245-00	136	0.128851%
BERKELEY TOWNSHIP	0246-00	378	0.358129%
LOWER TOWNSHIP	0247-00	201	0.190434%
NORTH BRUNSWICK TOWNSHIP	0248-00	275	0.260544%
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	0	0.000000%
HADDON TOWNSHIP FIRE COMM DIST	0250-00	6	0.005685%
SOMERS POINT CITY	0251-00	93	0.088111%
LODI BOROUGH HOUSING AUTHORITY	0253-00	22	0.020843%
PLEASANTVILLE CITY	0254-00	258	0.244437%
MENDHAM BOROUGH	0255-00	39	0.036950%
PENNINGTON BOROUGH	0257-00	25	0.023686%
MOUNT ARLINGTON BOROUGH	0259-00	52	0.049266%
WANAQUE BOROUGH	0260-00	86	0.081479%
FANWOOD BOROUGH	0261-00	73	0.069162%
TUCKERTON BOROUGH	0262-00	41	0.038845%
DELTRAN TOWNSHIP	0276-00	74	0.070110%
SANDYSTON TOWNSHIP	0277-00	6	0.005685%
BRANCBURG TOWNSHIP	0279-00	117	0.110849%
WHITE TOWNSHIP	0281-00	6	0.005685%
EAST WINDSOR TOWNSHIP	0282-00	193	0.182854%
TRENTON CITY PARKING AUTHORITY	0300-00	5	0.004737%
READINGTON TOWNSHIP	0319-00	114	0.108007%
MOUNT HOLLY TOWNSHIP	0320-00	56	0.053056%
TETERBORO BOROUGH	0321-00	23	0.021791%
VERNON TOWNSHIP	0333-00	167	0.158221%
CAMDEN CITY	0336-00	1,099	1.041227%
LAKE COMO BOROUGH	0337-00	9	0.008527%
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	68	0.064425%
WEST LONG BRANCH BOROUGH	0343-00	0	0.000000%
UNION CITY HOUSING AUTH	0344-00	43	0.040740%
FRANKFORD TOWNSHIP	0345-00	21	0.019896%
CAMDEN CITY HOUSING AUTH	0348-00	128	0.121271%
ESSEX COUNTY	0349-00	5,046	4.780740%
MERCER COUNTY	0350-00	1,821	1.725273%
MERCER COUNTY LIBRARY	0350-01	124	0.117481%
HUDSON COUNTY	0352-00	3,941	3.733828%
ESTELL MANOR CITY	0355-00	0	0.000000%
NEWARK CITY	0356-00	5,282	5.004334%
SOUTH AMBOY CITY	0358-00	153	0.144957%
TRENTON CITY	0359-00	2,082	1.972553%
TRENTON CITY LIBRARY	0359-01	25	0.023686%
JERSEY CITY (POLICE)	0360-01	1	0.000947%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	7	0.006632%
ALLENDALE BOROUGH	0362-00	71	0.067268%
AUDUBON PARK BOROUGH	0365-00	1	0.000947%

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BRANCHVILLE BOROUGH	0369-00	5	0.004737%
CHESTER BOROUGH	0373-00	25	0.023686%
CLOSTER BOROUGH	0374-00	65	0.061583%
DUNELLEN BOROUGH	0375-00	56	0.053056%
EMERSON BOROUGH	0378-00	51	0.048319%
ENGLEWOOD CLIFFS BOROUGH	0379-00	85	0.080532%
FAIR HAVEN BOROUGH	0380-00	60	0.056846%
GLEN GARDNER BOROUGH	0387-00	5	0.004737%
HAMPTON BOROUGH	0389-00	11	0.010422%
HELMETTA BOROUGH	0392-00	11	0.010422%
JAMESBURG BOROUGH	0398-00	43	0.040740%
LAKEHURST BOROUGH	0400-00	36	0.034108%
LAWNSIDE BOROUGH	0401-00	0	0.000000%
LINDENWOLD BOROUGH	0403-00	110	0.104217%
LITTLE SILVER BOROUGH	0404-00	56	0.053056%
MILLTOWN BOROUGH	0408-00	75	0.071057%
NEPTUNE CITY BOROUGH	0411-00	53	0.050214%
NEWFIELD BOROUGH	0412-00	0	0.000000%
TINTON FALLS BOROUGH	0413-00	172	0.162958%
NORTH CALDWELL TOWNSHIP	0414-00	45	0.042634%
OLD TAPPAN BOROUGH	0417-00	49	0.046424%
PARAMUS BOROUGH	0418-00	376	0.356234%
PARAMUS BOROUGH POLICE DEPARTM	0418-01	151	0.143062%
PEMBERTON BOROUGH	0419-00	18	0.017054%
RIVERTON BOROUGH	0424-00	28	0.026528%
ROSELAND BOROUGH	0428-00	103	0.097585%
SHIP BOTTOM BOROUGH	0430-00	36	0.034108%
SHREWSBURY BOROUGH	0431-00	55	0.052109%
SPOTSWOOD BOROUGH	0434-00	102	0.096638%
STRATFORD BOROUGH	0437-00	45	0.042634%
WATCHUNG BOROUGH	0443-00	88	0.083374%
WEST CAPE MAY BOROUGH	0444-00	11	0.010422%
WEST WILDWOOD BOROUGH	0446-00	13	0.012317%
WOODCLIFF LAKE BOROUGH	0447-00	63	0.059688%
ALEXANDRIA TOWNSHIP	0453-00	8	0.007579%
BERLIN TOWNSHIP	0458-00	73	0.069162%
BOONTON TOWNSHIP	0459-00	22	0.020843%
CHESTER TOWNSHIP	0463-00	83	0.078637%
CINNAMINSON TOWNSHIP	0464-00	78	0.073900%
COMMERCIAL TOWNSHIP	0465-00	17	0.016106%
CRANBURY TOWNSHIP	0466-00	64	0.060636%
DEERFIELD TOWNSHIP	0467-00	6	0.005685%
DELANCO TOWNSHIP	0468-00	27	0.025581%
DENNIS TOWNSHIP	0469-00	31	0.029370%
DEPTFORD TOWNSHIP	0470-00	247	0.234016%
EAGLESWOOD TOWNSHIP	0473-00	13	0.012317%
EASTAMPTON TOWNSHIP	0474-00	34	0.032213%



**State of New Jersey**  
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Schedule of Employer and Nonemployer Allocations

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EAST GREENWICH TOWNSHIP	0475-00	65	0.061583%
EAST HANOVER TOWNSHIP	0476-00	161	0.152536%
EDGEWATER PARK TOWNSHIP	0477-00	36	0.034108%
ELK TOWNSHIP	0478-00	25	0.023686%
GREEN TOWNSHIP	0487-00	21	0.019896%
GREEN BROOK TOWNSHIP	0488-00	66	0.062530%
HAINESPORT TOWNSHIP	0492-00	14	0.013264%
HARRISON TOWNSHIP	0494-00	70	0.066320%
KNOWLTON TOWNSHIP	0498-00	2	0.001895%
LACEY TOWNSHIP	0499-00	212	0.200855%
LEBANON TOWNSHIP	0501-00	25	0.023686%
LIBERTY TOWNSHIP	0502-00	6	0.005685%
LOGAN TOWNSHIP	0504-00	0	0.000000%
MANALAPAN TOWNSHIP	0510-00	229	0.216962%
MANSFIELD TOWNSHIP	0512-00	37	0.035055%
MANSFIELD TOWNSHIP	0513-00	43	0.040740%
MANTUA TOWNSHIP	0514-00	0	0.000000%
MEDFORD TOWNSHIP	0516-00	151	0.143062%
MILLSTONE TOWNSHIP	0517-00	39	0.036950%
MINE HILL TOWNSHIP	0518-00	20	0.018949%
MONTAGUE TOWNSHIP	0520-00	11	0.010422%
MONTVILLE TOWNSHIP	0521-00	140	0.132640%
MOUNT LAUREL TOWNSHIP	0522-00	206	0.195171%
MULLICA TOWNSHIP	0523-00	42	0.039792%
NEW HANOVER TOWNSHIP	0524-00	16	0.015159%
OXFORD TOWNSHIP	0528-00	7	0.006632%
PILES GROVE TOWNSHIP	0530-00	10	0.009474%
PLAINSBORO TOWNSHIP	0532-00	160	0.151589%
HAZLET TOWNSHIP	0537-00	140	0.132640%
RIVER VALE TOWNSHIP	0538-00	107	0.101375%
ROXBURY TOWNSHIP	0539-00	228	0.216014%
SHAMONG TOWNSHIP	0541-00	9	0.008527%
SOUTHAMPTON TOWNSHIP	0543-00	33	0.031265%
SPRINGFIELD TOWNSHIP	0546-00	21	0.019896%
TABERNACLE TOWNSHIP	0548-00	14	0.013264%
UPPER PITTSBORO TOWNSHIP	0551-00	6	0.005685%
VOORHEES TOWNSHIP	0552-00	291	0.275703%
WASHINGTON TOWNSHIP	0557-00	328	0.310758%
WATERFORD TOWNSHIP	0559-00	77	0.072952%
WEYMOUTH TOWNSHIP	0562-00	8	0.007579%
WILLINGBORO TOWNSHIP	0563-00	208	0.197066%
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	0	0.000000%
WOODLAND TOWNSHIP	0565-00	4	0.003790%
ATLANTIC COUNTY	0835-00	1,266	1.199448%
ATLANTIC COUNTY LIBRARY	0835-01	92	0.087164%
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	72	0.068215%
BERGEN COUNTY	0836-00	0	0.000000%

**State of New Jersey**  
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As of and for the year ended June 30, 2021

	Employer number	Plan members	Allocation percentage
GLOUCESTER COUNTY	0840-00	1,538	1.457150%
MORRIS COUNTY	0843-00	3	0.002842%
OCEAN COUNTY	0844-00	2,609	2.471850%
OCEAN COUNTY LIBRARY	0844-01	407	0.385605%
OCEAN COUNTY PIC	0844-07	1	0.000947%
UNION COUNTY	0848-00	5	0.004737%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	0	0.000000%
ASBURY PARK CITY	0851-00	386	0.365709%
ATLANTIC CITY	0852-00	1,371	1.298929%
ATLANTIC CITY ERI	0852-01	11	0.010422%
ATLANTIC CITY PFRS	0852-02	161	0.152536%
BEVERLY CITY	0854-00	16	0.015159%
BRIDGETON CITY	0855-00	219	0.207487%
BURLINGTON CITY	0857-00	163	0.154431%
EGG HARBOR CITY	0859-00	31	0.029370%
ELIZABETH CITY	0860-00	2,020	1.913813%
ELIZABETH CITY FREE PUBLIC LIB	0860-01	36	0.034108%
ENGLEWOOD CITY	0861-00	341	0.323074%
LINDEN CITY	0866-00	954	0.903850%
MILLVILLE CITY	0868-00	295	0.279492%
NORTHFIELD CITY	0870-00	99	0.093796%
NORTH WILDWOOD CITY	0871-00	124	0.117481%
NORTH WILDWOOD CITY	0871-01	1	0.000947%
ORANGE CITY	0872-00	0	0.000000%
PASSAIC CITY	0873-00	932	0.883006%
PASSAIC CITY PUBLIC LIBRARY	0873-01	18	0.017054%
PLAINFIELD CITY	0875-00	632	0.598777%
PLAINFIELD CITY (POLICE)	0875-01	114	0.108007%
RAHWAY CITY	0876-00	448	0.424449%
SALEM CITY	0877-00	83	0.078637%
SALEM CITY FREE PUBLIC LIBRARY	0877-01	0	0.000000%
UNION CITY	0879-00	0	0.000000%
WILDWOOD CITY	0882-00	196	0.185697%
WOODBURY CITY	0883-00	137	0.129798%
RIDGEWOOD VILLAGE	0885-00	440	0.416870%
RIDGEWOOD PUBLIC LIBRARY	0885-01	18	0.017054%
BOONTON TOWN	0888-00	96	0.090953%
HARRISON TOWN	0891-00	319	0.302231%
KEARNY TOWN	0893-00	619	0.586460%
MONTCLAIR TOWNSHIP	0894-00	257	0.243490%
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	0	0.000000%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	0	0.000000%
NUTLEY TOWN	0896-00	389	0.368551%
SECAUCUS TOWN	0898-00	346	0.327811%
ALLENHURST BOROUGH	0903-00	41	0.038845%
AVON BY THE SEA BORO	0904-00	48	0.045477%
BELMAR BOROUGH	0905-00	137	0.129798%

**State of New Jersey**  
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Schedule of Employer and Nonemployer Allocations

As of and for the year ended June 30, 2021

	<b>Employer number</b>	<b>Plan members</b>	<b>Allocation percentage</b>
BERGENFIELD BOROUGH	0906-00	195	0.184749%
BERGENFIELD BOROUGH, POLICE	0906-01	70	0.066320%
BRADLEY BEACH BOROUGH	0908-00	75	0.071057%
BUTLER BOROUGH	0910-00	131	0.124114%
CALDWELL BOROUGH	0911-00	71	0.067268%
CARTERET BOROUGH	0912-00	288	0.272860%
CLIFFSIDE PARK BOROUGH	0914-00	239	0.226436%
COLLINGSWOOD BOROUGH	0915-00	146	0.138325%
DEAL BOROUGH	0916-00	64	0.060636%
DUMONT BOROUGH	0917-00	107	0.101375%
ELMWOOD PARK BOROUGH	0918-00	171	0.162011%
EATONTOWN BOROUGH	0919-00	168	0.159168%
ESSEX FELLS BOROUGH	0921-00	37	0.035055%
FAIR LAWN BOROUGH	0922-00	299	0.283282%
FAIRVIEW BOROUGH	0923-00	137	0.129798%
FREEHOLD BOROUGH	0926-00	122	0.115587%
GARWOOD BOROUGH	0927-00	68	0.064425%
GLASSBORO BOROUGH	0928-00	277	0.262439%
HASBROUCK HEIGHTS BOROUGH	0931-00	131	0.124114%
KEANSBURG BOROUGH	0933-00	121	0.114639%
KENILWORTH BOROUGH	0934-00	112	0.106112%
LAVALLETTE BOROUGH	0935-00	68	0.064425%
LEONIA BOROUGH	0936-00	89	0.084321%
LODI BOROUGH	0937-00	136	0.128851%
MANVILLE BOROUGH	0941-00	52	0.049266%
MANVILLE BORO DEP OF PUBLIC WO	0941-02	19	0.018001%
MIDDLESEX BOROUGH	0943-00	132	0.125061%
MONMOUTH BEACH BOROUGH	0944-00	46	0.043582%
MORRIS PLAINS BOROUGH	0945-00	72	0.068215%
MOUNTAIN LAKES BOROUGH	0946-00	31	0.029370%
NEW PROVIDENCE BOROUGH	0949-00	80	0.075795%
NORTH ARLINGTON BOROUGH	0950-00	137	0.129798%
OCEAN GATE BOROUGH	0952-00	22	0.020843%
ORADELL BOROUGH	0953-00	101	0.095691%
PALISADES PARK BOROUGH	0954-00	131	0.124114%
PARK RIDGE BOROUGH	0955-00	0	0.000000%
POINT PLEASANT BOROUGH	0956-00	122	0.115587%
POINT PLEASANT BEACH BOROUGH	0957-00	106	0.100428%
POMPTON LAKES BOROUGH	0958-00	108	0.102323%
RAMSEY BOROUGH	0960-00	124	0.117481%
RIDGEFIELD BOROUGH	0962-00	136	0.128851%
ROSELLE BOROUGH	0965-00	304	0.288019%
ROSELLE PARK BOROUGH	0966-00	116	0.109902%
RUMSON BOROUGH	0967-00	93	0.088111%
SEA GIRT BOROUGH	0969-00	37	0.035055%
SEASIDE HEIGHTS BOROUGH	0970-00	99	0.093796%
SEASIDE PARK BOROUGH	0971-00	39	0.036950%

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SOMERVILLE BOROUGH	0972-00	67	0.063478%
SPRING LAKE BOROUGH	0973-00	46	0.043582%
SPRING LAKE HEIGHTS BOROUGH	0974-00	41	0.038845%
TENAFLY BOROUGH	0975-00	150	0.142115%
TENAFLY BOROUGH LIBRARY	0975-01	9	0.008527%
WILDWOOD CREST BOROUGH	0980-00	137	0.129798%
WOODLYNNE BOROUGH	0981-00	10	0.009474%
WOOD-RIDGE BOROUGH	0982-00	82	0.077689%
HILLSDALE BOROUGH	0983-00	85	0.080532%
PALMYRA BOROUGH	0984-00	57	0.054004%
CLARK TOWNSHIP	0987-00	186	0.176222%
CRANFORD TOWNSHIP	0988-00	292	0.276650%
EWING TOWNSHIP	0990-00	367	0.347707%
HAMILTON TOWNSHIP	0992-00	5	0.004737%
HILLSIDE TOWNSHIP	0994-00	312	0.295599%
INDEPENDENCE TOWNSHIP	0995-00	18	0.017054%
LAWRENCE TOWNSHIP	0997-00	202	0.191381%
LIVINGSTON TOWNSHIP	0998-00	2	0.001895%
LONG BEACH TOWNSHIP	0999-00	214	0.202750%
MILLBURN TOWNSHIP	1001-00	395	0.374235%
NEPTUNE TOWNSHIP	1003-00	358	0.339180%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	0	0.000000%
ROCHELLE PARK TOWNSHIP	1009-00	61	0.057793%
ROCHELLE PARK PUBLIC LIBRARY	1009-01	0	0.000000%
ROCKAWAY TOWNSHIP	1010-00	314	0.297493%
SPRINGFIELD TOWNSHIP	1012-00	206	0.195171%
TEANECK TOWNSHIP	1013-00	318	0.301283%
UNION TOWNSHIP	1014-00	856	0.811001%
WASHINGTON TOWNSHIP	1015-00	109	0.103270%
WEEHAWKEN TOWNSHIP	1016-00	348	0.329706%
GUTTENBERG TOWN HOUSING AUTH	1174-00	15	0.014211%
HACKENSACK CITY HOUSING AUTH	1175-00	23	0.021791%
IRVINGTON TOWN HOUSING AUTH(N	1176-00	12	0.011369%
MORRISTOWN TOWN HOUSING AUTHOR	1177-00	18	0.017054%
PASSAIC CITY HOUSING AUTHORITY	1178-00	49	0.046424%
PHILLIPSBURG TOWN HOUS AUTH	1179-00	20	0.018949%
PLAINFIELD CITY HOUSING AUTH	1180-00	34	0.032213%
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	11	0.010422%
WOODBRIIDGE TOWNSHIP HOUSING AU	1182-00	28	0.026528%
DELANCO TWP SEWERAGE AUTHORITY	1183-00	1	0.000947%
EWING LAWRENCE SEWERAGE AUTHO	1185-00	75	0.071057%
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	8	0.007579%
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	34	0.032213%
ELIZABETH CITY PARKING AUTHORI	1196-00	22	0.020843%
NEW BRUNSWICK CITY PARKING AUT	1198-00	45	0.042634%
PATERSON CITY PARKING AUTH	1200-00	29	0.027476%
ASBURY PARK CITY HOUSING AUTH	1201-00	30	0.028423%

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	Employer number	Plan members	Allocation percentage
HARRISON TOWN HOUSING AUTH	1203-00	17	0.016106%
HOBOKEN CITY HOUSING AUTH	1204-00	76	0.072005%
JERSEY CITY HOUSING AUTHORITY	1205-00	282	0.267176%
LONG BRANCH CITY HOUSING AUTH	1206-00	47	0.044529%
NEWARK CITY HOUSING AUTH	1207-00	565	0.535299%
NEW BRUNSWICK CITY HOUSING AUT	1208-00	33	0.031265%
ORANGE CITY HOUSING AUTHORITY	1209-00	28	0.026528%
TRENTON CITY HOUSING AUTH	1210-00	92	0.087164%
BEVERLY SEWERAGE AUTHORITY	1212-00	5	0.004737%
LINDEN ROSELLE SEWERAGE AUTHOR	1214-00	62	0.058741%
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	87	0.082427%
PASSAIC VALLEY WATER COMM	1218-00	0	0.000000%
MONMOUTH COUNTY REGIONAL HEALT	1221-00	14	0.013264%
NORTH JERSEY DIST WATER SUPPLY	1223-00	173	0.163906%
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	26	0.024633%
ESSEX & UNION JOINT MEETING	1251-00	71	0.067268%
ESSEX & UNION JOINT MEETING	1251-01	100	0.094743%
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	205	0.194223%
LONG BRANCH CITY SEWERAGE AUTH	1261-00	44	0.041687%
NORTHWEST BERGEN COUNTY UTIL A	1263-00	73	0.069162%
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	9	0.008527%
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	3	0.002842%
TOWACO FIRE DISTRICT 2	1266-00	1	0.000947%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	0	0.000000%
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	0	0.000000%
MOORESTOWN TWP FIRE COMM DIST	1307-00	6	0.005685%
PENNS GROVE SEWERAGE AUTHORITY	1309-00	7	0.006632%
EDISON TOWNSHIP HOUSING AUTH	1310-00	10	0.009474%
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	5	0.004737%
FRANKLIN TOWNSHIP SEW AUTH	1326-00	27	0.025581%
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	69	0.065373%
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	5	0.004737%
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	4	0.003790%
SOMERSET RARITAN VALLEY SEW AU	1349-00	66	0.062530%
RED BANK BOROUGH HOUSING AUTH	1350-00	6	0.005685%
EAST ORANGE CITY HOUSING AUTH	1351-00	32	0.030318%
RAHWAY CITY PARKING AUTHORITY	1352-00	0	0.000000%
HIGHLAND PARK BOROUGH HOUSING	1355-00	4	0.003790%
BRIDGETON CITY HOUSING AUTH	1363-00	24	0.022738%
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	55	0.052109%
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	7	0.006632%
HANOVER TOWNSHIP SEW AUTH	1369-00	31	0.029370%
PRINCETON JOINT PUBLIC LIBRARY	1376-00	52	0.049266%
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	48	0.045477%
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	20	0.018949%
ENGLEWOOD CITY HOUSING AUTH	1382-00	16	0.015159%
BOONTON TOWN HOUSING AUTHORITY	1388-00	6	0.005685%

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	Employer number	Plan members	Allocation percentage
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	0	0.000000%
DEPTFORD TWP MUA	1398-00	25	0.023686%
CARTERET BOROUGH HOUSING AUTH	1400-00	16	0.015159%
LAKESIDE TOWNSHIP HOUSING AUTH	1401-00	21	0.019896%
PLEASANTVILLE CITY HOUSING AUT	1414-00	0	0.000000%
SALEM CITY HOUSING AUTHORITY	1415-00	5	0.004737%
MERCER COUNTY PARK COMMISSION	1416-00	209	0.198013%
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	4	0.003790%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	0	0.000000%
GLOUCESTER TWP M U A	1439-00	59	0.055898%
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	0	0.000000%
KEANSBURG BORO HOUSING AUTH	1450-00	2	0.001895%
POMPTON LAKES BOROUGH MUA	1451-00	20	0.018949%
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	61	0.057793%
VINELAND CITY HOUSING AUTHORIT	1460-00	45	0.042634%
CAPE MAY CITY HOUSING AUTH	1463-00	4	0.003790%
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	26	0.024633%
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	18	0.017054%
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	13	0.012317%
HADDON TOWNSHIP HOUSING AUTH	1470-00	4	0.003790%
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	34	0.032213%
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	16	0.015159%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	11	0.010422%
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	39	0.036950%
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	52	0.049266%
ESSEX REGIONAL HEALTH COMMISSI	1500-00	8	0.007579%
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	19	0.018001%
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	375	0.355287%
BRICK TOWNSHIP HOUSING AUTHORI	1503-00	9	0.008527%
NEW JERSEY EDUCATIONAL FACILIT	1504-00	20	0.018949%
LINDEN CITY HOUSING AUTHORITY	1505-00	18	0.017054%
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	24	0.022738%
NEW JERSEY ASSOCIATION OF COUN	1516-00	5	0.004737%
TWO RIVER WATER RECLAMATION AU	1525-00	51	0.048319%
GLOUCESTER COUNTY UTILITIES AU	1526-00	91	0.086216%
MERCER COUNTY IMPROVEMENT AUTH	1527-00	31	0.029370%
SOUTH JERSEY PORT CORPORATION	1530-00	133	0.126008%
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	0	0.000000%
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	0	0.000000%
BUENA BOROUGH MUN UTIL AUTH	1540-00	14	0.013264%
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	49	0.046424%
MIDDLE BROOK REGIONAL HEALTH C	1545-00	6	0.005685%
EDGEWATER BOROUGH HOUSING AUTH	1553-00	4	0.003790%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	0	0.000000%
WILDWOOD CITY HOUSING AUTH	1560-00	8	0.007579%
FREEHOLD BOROUGH HOUSING AUTH	1561-00	4	0.003790%
WOODBIDGE TOWNSHIP FIRE DIST	1562-00	56	0.053056%

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Schedule of Employer and Nonemployer Allocations

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	Employer number	Plan members	Allocation percentage
ATLANTIC COUNTY BOARD OF WELFA	1565-00	224	0.212225%
ATLANTIC CO BD OF WELFARE WORK	1565-01	38	0.036002%
ATLANTIC CO BD OF WELFARE YOUT	1565-02	4	0.003790%
BERGEN COUNTY BD OF SOC SERV	1566-00	348	0.329706%
BURLINGTON COUNTY BD OF SOC SE	1567-00	420	0.397921%
GLOUCESTER COUNTY BD OF SOC SE	1571-00	264	0.250122%
MERCER COUNTY BOARD OF SOC SER	1573-00	740	0.701099%
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	686	0.649938%
SALEM COUNTY BOARD OF SOC SERV	1579-00	116	0.109902%
SOMERSET COUNTY BOARD OF SOC S	1580-00	236	0.223594%
UNION COUNTY BOARD OF SOC SERV	1582-00	1	0.000947%
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	42	0.039792%
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	34	0.032213%
HUDSON REGIONAL HEALTH COMM	1591-00	34	0.032213%
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	36	0.034108%
OCEAN COUNTY UTILITIES AUTHORI	1597-00	404	0.382762%
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	1	0.000947%
NEW JERSEY SPORTS & EXPOSITION	1599-00	172	0.162958%
NJ SPORTS & EXPOSITION AUTHORI	1599-01	40	0.037897%
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	47	0.044529%
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	8	0.007579%
NEW JERSEY HEALTH CARE FAC FIN	1616-00	21	0.019896%
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	11	0.010422%
WESTERN MONMOUTH UTILITIES AUT	1621-00	77	0.072952%
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	7	0.006632%
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	33	0.031265%
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	28	0.026528%
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	0	0.000000%
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	15	0.014211%
CAMDEN COUNTY MUN UTIL AUTH	1631-00	144	0.136430%
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	12	0.011369%
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	27	0.025581%
WEST WINDSOR TOWNSHIP PARKING	1635-00	7	0.006632%
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	429	0.406448%
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	297	0.281387%
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	28	0.026528%
CUMBERLAND COUNTY UTILITIES AU	1648-00	49	0.046424%
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	31	0.029370%
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	223	0.211277%
NEWTON TOWN HOUSING AUTH	1653-00	0	0.000000%
LAKESWOOD TWP MUN UTILITY AUTH	1655-00	40	0.037897%
OCEAN COUNTY SOIL CONSERVATION	1658-00	20	0.018949%
CUMBERLAND-SALEM CONSERVATION	1659-00	1	0.000947%
FREEHOLD SOIL CONSERVATION DIS	1660-00	19	0.018001%
WARREN COUNTY SOIL CONSERVATIO	1661-00	4	0.003790%
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	9	0.008527%
BURLINGTON COUNTY SOIL CONS DI	1670-00	7	0.006632%

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HUNTERDON COUNTY SOIL CONSERVA	1671-00	7	0.006632%
CHESTER BOROUGH/TWP JT FR PUB	1673-00	5	0.004737%
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	7	0.006632%
WASHINGTON TWP BD OF FIRE COMM	1676-00	29	0.027476%
MERCER COUNTY SOIL CONSERVATIO	1680-00	2	0.001895%
GLOUCESTER TWP FIRE COMM DST 4	1682-00	9	0.008527%
GLOUCESTER COUNTY SOIL CONSERV	1686-00	3	0.002842%
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	82	0.077689%
READINGTON LEBANON SEWERAGE AU	1694-00	7	0.006632%
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	4	0.003790%
CHERRY HILL TWP FIRE DIST 13	1702-00	164	0.155379%
BUENA BOROUGH HOUSING AUTHORIT	1709-00	2	0.001895%
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	9	0.008527%
CAMDEN CITY PARKING AUTH	1718-00	26	0.024633%
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	104	0.098533%
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	0	0.000000%
MADISON BORO HOUSING AUTHORITY	1727-00	6	0.005685%
PINELANDS COMMISSION	1728-00	56	0.053056%
WARREN CO MOSQ EXTERM COMM	1729-00	10	0.009474%
ATLANTIC CITY MUN UTIL AUTH	1730-00	118	0.111797%
NJ TRANSIT CORPORATION	1733-00	0	0.000000%
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	19	0.018001%
SOUTH ORANGE VILLAGE PARKING A	1739-00	7	0.006632%
VOORHEES FIRE DISTRICT	1740-00	1	0.000947%
VOORHEES FIRE DISTRICT PFRS	1740-01	8	0.007579%
CAMDEN COUNTY SOIL CON DIST	1741-00	3	0.002842%
WARREN CO (PEQUEST RIVER) MUN	1743-00	9	0.008527%
DEPTFORD TWP FIRE DISTRICT	1744-00	28	0.026528%
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	0	0.000000%
NEW JERSEY WATER SUPPLY AUTHOR	1755-00	182	0.172433%
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	8	0.007579%
CUMBERLAND COUNTY IMPROV AUTH	1770-00	0	0.000000%
OCEAN TOWNSHIP FIRE DIST #2	1775-00	10	0.009474%
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	31	0.029370%
SAYREVILLE HOUSING AUTHORITY	1781-00	2	0.001895%
BORDENTOWN SEWERAGE AUTHORITY	1787-00	23	0.021791%
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	8	0.007579%
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	78	0.073900%
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	7	0.006632%
MIDDLESEX COUNTY MUN JOINT INS	1801-00	4	0.003790%
LAKESWOOD TWP FIRE DISTRICT 1	1807-00	30	0.028423%
WARREN CO POLLUTION CONTROL	1809-00	14	0.013264%



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OCEAN TOWNSHIP FIRE DIST #1	1814-00	9	0.008527%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	0	0.000000%
CAMDEN CO HEALTH SERVICES CTR	1817-00	225	0.213172%
HOWELL TOWNSHIP FIRE DIST #3	1818-00	4	0.003790%
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	7	0.006632%
CAMDEN CO POLLUTION CONTROL FI	1835-00	30	0.028423%
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	12	0.011369%
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	1	0.000947%
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	9	0.008527%
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	5	0.004737%
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	10	0.009474%
HOPEWELL TWP FIRE DIST 1	1872-00	15	0.014211%
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	13	0.012317%
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	4	0.003790%
NORTH HUDSON REGIONAL FIRE & R	1906-00	504	0.477505%
BAYONNE CITY MUNICIPAL UTILITI	1919-00	7	0.006632%
COMPENSATION RATING & INSPEC.	8001-00	141	0.133588%
DELAWARE RIVER BASIN COMMISSIO	8006-00	61	0.057793%
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	184	0.174327%
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	7	0.006632%
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	15	0.014211%
WOODBRIIDGE TWP FIRE DIST (FORD	8023-00	22	0.020843%
OLD BRIDGE TWP FIRE DIST 4	8064-00	1	0.000947%
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	25	0.023686%
SOUTH JERSEY TRANS AUTHORITY	8073-00	436	0.413080%
SOUTH JERSEY TRANS AUTHORITY	8073-60	0	0.000000%
WALL TOWNSHIP FIRE DIST 3	8078-00	0	0.000000%
WALL TWP FIRE DIST 2	8079-00	0	0.000000%
LINDENWOLD TWP FIRE DIST 1	8082-00	3	0.002842%
SECAUCUS HOUSING AUTHORITY	8099-00	10	0.009474%
PRINCETON	8140-00	208	0.197066%
PRINCETON RETIRED CH48	8140-01	72	0.068215%
Total Non Special Funding Situation		82,906	78.547751%
Total		99,155	100.000000%

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



Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
807,853,095	682,540,365	3,792,471,165	5,282,864,625	42,264,267	(569,160,994)	(526,896,727)
3,104,052	2,622,557	1,808,696	7,535,305	162,394	(164,421)	(2,027)
998,997	844,034	949,536	2,792,567	52,264	(113,555)	(61,291)
142,725	120,585	55,341	318,651	7,467	18,175	25,642
2,247,743	1,899,077	334,188	4,481,008	117,595	1,691,566	1,809,161
4,245,736	3,587,145	3,145,523	10,978,404	222,123	(252,790)	(30,667)
2,925,628	2,471,810	2,529,005	7,926,443	153,059	(353,066)	(200,007)
3,603,551	3,044,574	2,379,185	9,027,310	188,526	(345,260)	(156,734)
749,248	633,026	336,354	1,718,628	39,198	148,113	187,311
7,777,925	6,571,427	3,006,560	17,355,912	406,916	646,425	1,053,341
9,847,280	8,319,788	2,906,353	21,073,421	515,178	2,405,005	2,920,183
606,523	512,440	507,332	1,626,295	31,731	(109,099)	(77,368)
8,455,810	7,144,160	560,580	16,160,550	442,381	6,363,408	6,805,789
9,811,618	8,289,657	2,857,808	20,959,083	513,312	1,283,789	1,797,101
820,610	693,318	234,995	1,748,923	42,932	19,224	62,156
29,648,904	25,049,818	13,283,563	67,982,285	1,551,135	(369,790)	1,181,345
1,248,746	1,055,043	1,054,943	3,358,732	65,330	(220,706)	(55,376)
—	—	2,248,824	2,248,824	—	(739,745)	(739,745)
142,725	120,585	792,423	1,055,733	7,467	(160,099)	(152,632)
1,177,384	994,750	491,990	2,663,524	61,597	380,636	442,233
2,283,443	1,929,239	1,289,771	5,502,453	119,462	124,597	244,059
3,888,962	3,285,713	2,297,460	9,472,135	203,458	(284,610)	(81,152)
285,411	241,139	495,179	1,021,729	14,932	(54,394)	(39,462)
4,495,485	3,798,154	2,143,189	10,436,828	235,189	(157,987)	77,202
5,815,594	4,913,489	1,254,531	11,983,614	304,253	1,194,033	1,498,286
4,709,572	3,979,032	1,281,823	9,970,427	246,390	716,588	962,978
3,960,325	3,346,006	1,491,503	8,797,834	207,191	36,725	243,916
107,025	90,423	54,265	251,713	5,599	20,622	26,221
25,474,492	21,522,934	5,566,001	52,563,427	1,332,743	18,364,145	19,696,888
606,523	512,440	75,796	1,194,759	31,731	449,037	480,768
784,910	663,156	176,959	1,625,025	41,064	234,434	275,498
1,427,133	1,205,759	1,548,242	4,181,134	74,663	(319,448)	(244,785)
1,819,607	1,537,352	434,362	3,791,321	95,196	146,321	241,517
677,885	572,733	262,302	1,512,920	35,465	5,251	40,716
1,819,607	1,537,352	1,355,470	4,712,429	95,196	(234,658)	(139,462)
463,836	391,887	416,702	1,272,425	24,266	(67,055)	(42,789)
3,032,690	2,562,265	1,286,163	6,881,118	158,661	(37,546)	121,115
927,634	783,741	1,111,801	2,823,176	48,531	(250,425)	(201,894)
784,910	663,156	645,817	2,093,883	41,064	(64,509)	(23,445)
3,460,826	2,923,989	—	6,384,815	181,059	2,602,507	2,783,566
392,474	331,594	225,775	949,843	20,533	(31,179)	(10,646)
2,640,216	2,230,671	3,581,405	8,452,292	138,128	(507,057)	(368,929)
142,725	120,585	229,624	492,934	7,467	(41,221)	(33,754)
6,208,067	5,245,083	3,032,956	14,486,106	324,786	(90,617)	234,169
2,212,080	1,868,946	1,418,837	5,499,863	115,729	(210,153)	(94,424)
82,096,421	69,361,770	—	151,458,191	4,295,020	61,734,245	66,029,265
1,106,021	934,457	560,635	2,601,113	57,863	(31,825)	26,038
2,283,443	1,929,239	1,394,122	5,606,804	119,462	(241,337)	(121,875)
499,498	422,017	1,775,456	2,696,971	26,132	20,438	46,570
1,997,993	1,688,068	968,189	4,654,250	104,529	(158,762)	(54,233)
3,068,352	2,592,395	1,277,368	6,938,115	160,526	603,089	763,615
2,176,380	1,838,784	1,062,681	5,077,845	113,861	273,698	387,559
3,104,052	2,622,557	833,068	6,559,677	162,394	(100,115)	62,279
1,141,721	964,620	575,446	2,681,787	59,731	294,947	354,678
8,491,510	7,174,322	2,048,240	17,714,072	444,248	976,039	1,420,287
570,861	482,310	223,178	1,276,349	29,866	162,130	191,996
2,497,492	2,110,085	2,166,996	6,774,573	130,661	(46,314)	84,347
749,248	633,026	986,516	2,368,790	39,198	(204,617)	(165,419)
2,426,130	2,049,793	3,529,001	8,004,924	126,927	(80,102)	46,825
—	—	6,388,461	6,388,461	—	(1,212,863)	(1,212,863)
891,972	753,611	4,500,260	6,145,843	46,665	(102,558)	(55,893)
—	—	4,304,183	4,304,183	—	(595,660)	(595,660)
—	—	18,860,998	18,860,998	—	(3,807,095)	(3,807,095)
998,997	844,034	367,600	2,210,631	52,264	(19,393)	32,871
820,610	693,318	1,052,129	2,566,057	42,932	(156,094)	(113,162)
1,819,607	1,537,352	965,928	4,322,887	95,196	414,485	509,681
—	—	16,124,815	16,124,815	—	(4,007,060)	(4,007,060)
2,497,492	2,110,085	1,867,839	6,475,416	130,661	29,120	159,781
713,585	602,895	525,512	1,841,992	37,332	(26,885)	10,447
4,780,934	4,039,324	2,489,521	11,309,779	250,123	(248,388)	1,735
356,774	301,432	352,912	1,011,118	18,665	(86,917)	(68,252)
1,605,520	1,356,474	1,349,448	4,311,442	83,996	(188,902)	(104,906)
356,774	301,432	23,719	681,925	18,665	57,890	76,555
998,997	844,034	411,356	2,254,387	52,264	(22,338)	29,926
1,534,195	1,296,213	869,563	3,699,971	80,264	285,897	366,161
12,487,497	10,550,459	2,589,885	25,627,841	653,306	1,891,548	2,544,854
8,705,559	7,355,168	2,346,081	18,406,808	455,447	1,357,888	1,813,335
713,585	602,895	823,117	2,139,597	37,332	(116,784)	(79,452)
4,103,049	3,466,592	1,814,855	9,384,496	214,658	875,683	1,090,341
1,320,108	1,115,335	1,521,336	3,956,779	69,064	(197,081)	(128,017)

State of New Jersey  
**State Health Benefit Local Government Retired Employees Plan**  
 Schedule of OPEB Amounts by Employer and Nonemployer  
 As of and for the year ended June 30, 2021

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		
					Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
BEACH HAVEN BOROUGH	0195-00	\$ 14,666,042	329,088	2,109,754	7,012	2,014,040	4,459,894
VERONA TOWNSHIP	0201-00	—	—	—	—	—	—
OGDENSBURG BOROUGH	0204-00	2,557,949	57,397	367,969	1,223	2,252,940	2,679,529
SWEDESBORO BOROUGH	0205-00	2,217,033	49,748	318,927	1,060	282,490	652,225
CAMDEN COUNTY	0207-00	513,312,361	11,518,116	73,841,518	245,435	494,861,654	580,466,723
CAMDEN COUNTY LIBRARY	0207-01	20,123,215	451,541	2,894,785	9,622	18,655,841	22,011,789
OCEAN CITY	0208-00	85,608,940	1,920,962	12,315,102	40,933	74,679,005	88,956,002
ALPINE BOROUGH	0211-00	3,751,694	84,184	539,692	1,794	2,326,566	2,952,236
OAKLYN BOROUGH	0212-00	7,674,027	172,196	1,103,932	3,669	2,949,758	4,229,555
MATAWAN BOROUGH	0214-00	15,348,233	344,396	2,207,889	7,339	836,814	3,396,438
BARNEGAT LIGHT BOROUGH	0217-00	2,387,491	53,572	343,448	1,142	437,024	835,186
HIGHLANDS BOROUGH	0220-00	9,891,060	221,944	1,422,859	4,729	9,170,666	10,820,198
AUDUBON BOROUGH	0222-00	14,154,488	317,610	2,036,165	6,768	1,431,163	3,791,706
SCOTCH PLAINS TOWNSHIP	0245-00	23,192,898	520,421	3,336,368	11,089	23,521,615	27,389,493
BERKELEY TOWNSHIP	0246-00	64,462,437	1,446,460	9,273,114	30,822	4,353,439	15,103,835
LOWER TOWNSHIP	0247-00	34,277,703	769,151	4,930,950	16,390	11,117,323	16,833,814
NORTH BRUNSWICK TOWNSHIP	0248-00	46,897,350	1,052,321	6,746,324	22,424	18,578,924	26,399,993
NORTH BRUNSWICK TOWNSHIP LIBRARY	0248-01	—	—	—	—	1,407,672	1,407,672
HADDON TOWNSHIP FIRE COMM DIST	0250-00	1,023,288	22,961	147,203	489	74,008	244,661
SOMERS POINT CITY	0251-00	15,859,787	355,875	2,281,478	7,583	6,018,137	8,663,073
LODI BOROUGH HOUSING AUTHORITY	0253-00	3,751,694	84,184	539,692	1,794	539,098	1,164,768
PLEASANTVILLE CITY	0254-00	43,998,125	987,265	6,329,262	21,037	39,393,889	46,731,453
MENDHAM BOROUGH	0255-00	6,650,919	149,239	956,755	3,180	2,128,544	3,237,718
PENNINGTON BOROUGH	0257-00	4,263,428	95,666	613,307	2,039	668,653	1,379,665
MOUNT ARLINGTON BOROUGH	0259-00	8,867,772	198,982	1,275,656	4,240	2,130,150	3,609,028
WANAUKE BOROUGH	0260-00	14,666,042	329,088	2,109,754	7,012	5,096,628	7,542,482
FANWOOD BOROUGH	0261-00	12,449,009	279,341	1,790,827	5,952	1,903,407	3,979,527
TUCKERTON BOROUGH	0262-00	6,992,015	156,892	1,005,822	3,343	2,265,580	3,431,637
DELTRAN TOWNSHIP	0276-00	12,619,647	283,170	1,815,374	6,034	5,656,594	7,761,172
SANDYSTON TOWNSHIP	0277-00	1,023,288	22,961	147,203	489	86,368	257,021
BRANCHBURG TOWNSHIP	0279-00	19,952,578	447,712	2,870,238	9,540	6,540,608	9,868,098
WHITE TOWNSHIP	0281-00	1,023,288	22,961	147,203	489	11,534	182,187
EAST WINDSOR TOWNSHIP	0282-00	32,913,320	738,536	4,734,679	15,737	8,825,248	14,314,200
TRENTON CITY PARKING AUTHORITY	0300-00	852,650	19,132	122,656	408	63,032	205,228
READINGTON TOWNSHIP	0319-00	19,441,024	436,233	2,796,649	9,296	646,760	3,888,938
MOUNT HOLLY TOWNSHIP	0320-00	9,549,964	214,290	1,373,791	4,566	10,231,201	11,823,848
TETERBORO BOROUGH	0321-00	3,922,332	88,012	564,239	1,875	291,959	946,085
VERNON TOWNSHIP	0333-00	28,479,434	639,044	4,096,852	13,617	20,270,067	25,019,580
CAMDEN CITY	0336-00	187,418,582	4,205,449	26,960,723	89,612	37,119,314	68,375,098
LAKE COMO BOROUGH	0337-00	1,534,841	34,440	220,792	734	1,644,327	1,900,293
NEW JERSEY SCHOOL BOARDS ASSOC	0340-00	11,596,359	260,208	1,668,171	5,545	10,507,690	12,441,614
WEST LONG BRANCH BOROUGH	0343-00	—	—	—	—	127,945	127,945
UNION CITY HOUSING AUTH	0344-00	7,333,111	164,546	1,054,890	3,506	1,343,324	2,566,266
FRANKFORD TOWNSHIP	0345-00	3,581,236	80,359	515,172	1,712	675,864	1,273,107
CAMDEN CITY HOUSING AUTH	0348-00	21,828,515	489,806	3,140,097	10,437	437,549	4,077,889
ESSEX COUNTY	0349-00	860,522,741	19,309,102	123,788,769	411,450	534,489,625	677,998,946
MERCER COUNTY	0350-00	310,545,366	6,968,267	44,672,789	148,484	24,122,968	75,912,598
MERCER COUNTY LIBRARY	0350-01	21,146,323	474,498	3,041,962	10,111	3,803,121	7,329,692
HUDSON COUNTY	0352-00	672,080,872	15,080,692	96,680,843	321,349	62,708,170	174,791,054
ESTELL MANOR CITY	0355-00	—	—	—	—	235,565	235,565
NEWARK CITY	0356-00	900,769,172	20,212,184	129,578,338	430,694	717,355,978	867,577,194
SOUTH AMBOY CITY	0358-00	26,091,943	585,472	3,753,404	12,476	3,814,841	8,166,193
TRENTON CITY	0359-00	355,055,225	7,967,015	51,075,756	169,766	298,270,845	357,483,382
TRENTON CITY LIBRARY	0359-01	4,263,428	95,666	613,307	2,039	3,610,481	4,321,493
JERSEY CITY (POLICE)	0360-01	170,458	3,825	24,521	82	12,476	40,904
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	1,193,745	26,786	171,724	571	86,368	285,449
ALLENDALE BOROUGH	0362-00	12,108,093	271,691	1,741,785	5,789	2,664,497	4,683,762
AUDUBON PARK BOROUGH	0365-00	170,458	3,825	24,521	82	90,733	119,161
BRANCHVILLE BOROUGH	0369-00	852,650	19,132	122,656	408	373,688	515,884
CHESTER BOROUGH	0373-00	4,263,428	95,666	613,307	2,039	40,255	751,267
CLOSTER BOROUGH	0374-00	11,084,805	248,730	1,594,582	5,300	12,083,143	13,931,755
DUNELLEN BOROUGH	0375-00	9,549,964	214,290	1,373,791	4,566	502,999	2,095,646
EMERSON BOROUGH	0378-00	8,697,314	195,157	1,251,135	4,159	4,183,198	5,633,649
ENGLEWOOD CLIFFS BOROUGH	0379-00	14,495,584	325,264	2,085,233	6,931	4,414,357	6,831,785
FAIR HAVEN BOROUGH	0380-00	10,232,156	229,597	1,471,926	4,892	1,043,405	2,749,820
GLEN GARDNER BOROUGH	0387-00	852,650	19,132	122,656	408	214,035	356,231
HAMPTON BOROUGH	0389-00	1,875,937	42,094	269,859	897	468,554	781,404
HELMETTA BOROUGH	0392-00	1,875,937	42,094	269,859	897	119,905	432,755
JAMESBURG BOROUGH	0398-00	7,333,111	164,546	1,054,890	3,506	2,570,026	3,792,968
LAKEHURST BOROUGH	0400-00	6,139,365	137,760	883,166	2,935	2,040,208	3,064,069
LAWNSIDE BOROUGH	0401-00	—	—	—	—	280,426	280,426
LINDENWOLD BOROUGH	0403-00	18,758,832	420,926	2,698,514	8,969	8,269,659	11,398,068
LITTLE SILVER BOROUGH	0404-00	9,549,964	214,290	1,373,791	4,566	6,660,770	8,253,417
MILLTOWN BOROUGH	0408-00	12,790,105	286,995	1,839,995	6,115	3,523,975	5,656,980
NEPTUNE CITY BOROUGH	0411-00	9,038,410	202,811	1,300,202	4,322	4,224,784	5,732,119
NEWFIELD BOROUGH	0412-00	—	—	—	—	638,444	638,444
TINTON FALLS BOROUGH	0413-00	29,332,084	658,177	4,219,508	14,025	1,565,094	6,456,804
NORTH CALDWELL TOWNSHIP	0414-00	7,674,027	172,196	1,103,932	3,669	3,406,400	4,686,197
OLD TAPPAN BOROUGH	0417-00	8,356,218	187,504	1,202,067	3,995	302,626	1,696,192
PARAMUS BOROUGH	0418-00	64,121,341	1,438,806	9,224,047	30,659	4,656,516	15,350,028
PARAMUS BOROUGH POLICE DEPARTM	0418-01	25,750,847	577,818	3,704,336	12,313	17,086,185	21,380,652
PEMBERTON BOROUGH	0419-00	3,069,683	68,880	441,583	1,468	1,403,120	1,915,051
RIVERTON BOROUGH	0424-00	4,774,982	107,145	686,895	2,283	305,002	1,101,325
ROSELAND BOROUGH	0428-00	17,565,087	394,140	2,526,790	8,399	5,189,654	8,118,983

Deferred inflows of resources				OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)	
3,068,352	2,592,395	2,064,470	7,725,217	160,526	(16,190)	144,336	
—	—	10,552,124	10,552,124	—	(3,471,094)	(3,471,094)	
535,161	452,148	—	987,309	27,998	402,485	430,483	
463,836	391,887	552,140	1,407,863	24,266	(66,186)	(41,920)	
107,392,526	90,733,988	—	198,126,514	5,618,431	80,750,442	86,368,873	
4,210,074	3,557,015	—	7,767,089	220,257	3,167,221	3,387,478	
17,910,654	15,132,385	—	33,043,039	937,028	13,470,657	14,407,685	
784,910	663,156	74,069	1,522,135	41,064	322,439	363,503	
1,605,520	1,356,474	346,506	3,308,500	83,996	372,281	456,277	
3,211,077	2,712,981	2,369,685	8,293,743	167,993	(431,685)	(263,692)	
499,498	422,017	192,223	1,114,338	26,132	19,613	45,745	
2,069,356	1,748,361	—	3,817,717	108,262	1,556,766	1,665,028	
2,961,328	2,501,972	1,440,630	6,903,930	154,927	(92,989)	61,938	
4,852,297	4,099,617	9,674,389	18,626,303	253,857	1,384,622	1,638,479	
13,486,494	11,394,493	7,297,055	32,178,042	705,570	(914,463)	(208,893)	
7,171,402	6,058,987	2,486,422	15,716,811	375,185	1,053,378	1,428,563	
9,811,618	8,289,657	3,225,800	21,327,075	513,312	2,133,815	2,647,127	
—	—	1,890,412	1,890,412	—	617	617	
214,087	180,878	124,824	519,789	11,200	(17,232)	(6,032)	
3,318,102	2,803,404	1,193,130	7,314,636	173,592	619,775	793,367	
784,910	663,156	368,843	1,816,909	41,064	(3,842)	37,222	
9,205,057	7,777,185	—	16,982,242	481,579	6,921,601	7,403,180	
1,391,470	1,175,628	441,675	3,008,773	72,797	212,097	284,894	
891,972	753,611	659,066	2,304,649	46,665	(41,859)	4,806	
1,855,269	1,567,483	551,812	3,974,564	97,062	205,091	302,153	
3,068,352	2,592,395	249,368	5,910,115	160,526	726,131	886,657	
2,604,516	2,200,508	2,185,673	6,990,697	136,260	(262,455)	(126,195)	
1,462,833	1,235,921	658,823	3,357,577	76,531	205,146	281,677	
2,640,216	2,230,671	538,651	5,409,538	138,128	705,476	843,604	
214,087	180,878	501,339	896,304	11,200	(103,799)	(92,599)	
4,174,374	3,526,852	1,441,556	9,142,782	218,390	641,980	860,370	
214,087	180,878	505,754	900,719	11,200	(105,063)	(93,863)	
6,885,953	5,817,816	2,003,180	14,706,949	360,251	809,025	1,169,276	
178,387	150,716	336,922	666,025	9,333	(72,541)	(63,208)	
4,067,349	3,436,429	1,729,180	9,232,958	212,791	(352,036)	(142,245)	
1,997,993	1,688,068	—	3,686,061	104,529	1,500,176	1,604,705	
820,610	693,318	433,313	1,947,241	42,932	(65,154)	(22,222)	
5,958,318	5,034,074	1,804,321	12,796,713	311,720	4,408,506	4,720,226	
39,210,735	33,128,435	27,013,867	99,353,037	2,051,379	(973,968)	1,077,411	
321,111	271,301	—	592,412	16,800	241,104	257,904	
2,426,130	2,049,793	9,153,788	13,629,711	126,927	(347,351)	(220,424)	
—	—	148,677	148,677	—	7	7	
1,534,195	1,296,213	—	2,830,408	80,264	285,126	365,390	
749,248	633,026	470,416	1,852,690	39,198	25,691	64,889	
4,566,848	3,858,446	4,366,978	12,792,272	238,923	(1,014,452)	(775,529)	
180,034,064	152,107,500	34,703,206	366,844,770	9,418,802	130,342,701	139,761,503	
64,970,676	54,892,540	49,693,701	169,556,917	3,399,056	(6,144,433)	(2,745,377)	
4,424,123	3,737,861	1,939,860	10,101,844	231,456	203,490	434,946	
140,609,243	118,798,187	70,352,329	329,759,759	7,356,222	(5,389,308)	1,966,914	
—	—	777,544	777,544	—	(88,572)	(88,572)	
188,454,212	159,221,530	20,614,001	368,289,743	9,859,317	139,611,245	149,470,562	
5,458,820	4,612,057	4,137,950	14,208,827	285,588	(145,272)	140,316	
74,282,796	62,760,181	182,290,269	319,333,246	3,886,236	11,834,737	15,720,973	
891,972	753,611	3,284,658	4,930,241	46,665	(88,647)	(41,982)	
35,662	30,130	21,022	86,814	1,866	(2,877)	(1,011)	
249,749	211,009	145,704	606,462	13,066	(20,109)	(7,043)	
2,533,192	2,140,248	1,283,764	5,957,204	132,528	181,173	313,701	
35,662	30,130	12,810	78,602	1,866	25,566	27,432	
178,387	150,716	585,226	914,329	9,333	(43,528)	(34,195)	
891,972	753,611	1,426,498	3,072,081	46,665	(360,025)	(313,360)	
2,319,105	1,959,370	9,948,043	14,226,518	121,328	(250,643)	(129,315)	
1,997,993	1,688,068	1,275,179	4,961,240	104,529	(247,925)	(143,396)	
1,819,607	1,537,352	746,141	4,103,100	95,196	472,463	567,659	
3,032,690	2,562,265	4,166,007	9,760,962	158,661	(154,449)	4,212	
2,140,718	1,808,654	1,829,530	5,778,902	111,995	(201,073)	(89,078)	
178,387	150,716	659,588	988,691	9,333	(128,939)	(119,606)	
392,474	331,594	226,977	951,045	20,533	27,265	47,798	
392,474	331,594	939,186	1,663,254	20,533	(206,925)	(186,392)	
1,534,195	1,296,213	883,737	3,714,145	80,264	288,277	368,541	
1,284,446	1,085,205	659,269	3,028,920	67,198	191,605	258,803	
—	—	3,188,156	3,188,156	—	(677,841)	(677,841)	
3,924,625	3,315,844	429,421	7,669,890	205,324	1,134,279	1,339,603	
1,997,993	1,688,068	586,867	4,272,928	104,529	1,477,234	1,581,763	
2,675,879	2,260,801	1,338,415	6,275,095	139,993	254,575	394,568	
1,890,969	1,597,645	—	3,488,614	98,929	755,392	854,321	
—	—	740,304	740,304	—	215	215	
6,136,705	5,184,790	2,454,755	13,776,250	321,053	(296,588)	24,465	
1,605,520	1,356,474	604,838	3,566,832	83,996	375,401	459,397	
1,748,244	1,477,060	1,799,951	5,025,255	91,463	(293,550)	(202,087)	
13,415,131	11,334,200	10,303,656	35,052,987	701,836	(1,628,947)	(927,111)	
5,387,457	4,551,765	497,582	10,436,804	281,854	2,743,405	3,025,259	
642,223	542,602	710,977	1,895,802	33,599	125,943	159,542	
998,997	844,034	429,122	2,272,153	52,264	(51,529)	735	
3,674,875	3,104,835	1,041,699	7,821,409	192,258	597,755	790,013	

State of New Jersey  
**State Health Benefit Local Government Retired Employees Plan**  
 Schedule of OPEB Amounts by Employer and Nonemployer  
 As of and for the year ended June 30, 2021

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		
					Net difference between projected and actual investment earnings on OPEB plan investments	Total deferred outflows of resources	
SHIP BOTTOM BOROUGH	0430-00	\$ 6,139,365	137,760	883,166	2,935	2,674,570	3,698,431
SHREWSBURY BOROUGH	0431-00	9,379,506	210,465	1,349,270	4,485	163,811	1,728,031
SPOTSWOOD BOROUGH	0434-00	17,394,629	390,315	2,502,269	8,317	1,734,414	4,635,315
STRATFORD BOROUGH	0437-00	7,674,027	172,196	1,103,932	3,669	671,373	1,951,170
WATCHUNG BOROUGH	0443-00	15,007,138	336,742	2,158,822	7,176	932,057	3,434,797
WEST CAPE MAY BOROUGH	0444-00	1,875,937	42,094	269,859	897	2,043,773	2,356,623
WEST WILDWOOD BOROUGH	0446-00	2,217,033	49,748	318,927	1,060	1,263,193	1,632,928
WOODCLIFF LAKE BOROUGH	0447-00	10,743,709	241,076	1,545,515	5,137	1,080,778	2,872,506
ALEXANDRIA TOWNSHIP	0453-00	1,364,203	30,611	196,245	652	160,083	387,591
BERLIN TOWNSHIP	0458-00	12,449,009	279,341	1,790,827	5,952	723,273	2,799,393
BOONTON TOWNSHIP	0459-00	3,751,694	84,184	539,692	1,794	3,790,153	4,415,823
CHESTER TOWNSHIP	0463-00	14,154,488	317,610	2,036,165	6,768	1,388,930	3,749,473
CINNAMINSON TOWNSHIP	0464-00	13,301,838	298,477	1,913,509	6,360	5,193,340	7,411,686
COMMERCIAL TOWNSHIP	0465-00	2,899,045	65,051	417,036	1,386	342,063	825,536
CRANBURY TOWNSHIP	0466-00	10,914,347	244,905	1,570,061	5,219	6,475,828	8,295,813
DEERFIELD TOWNSHIP	0467-00	1,023,288	22,961	147,203	489	1,077,536	1,248,189
DELANCO TOWNSHIP	0468-00	4,604,524	103,320	662,375	2,202	2,157,083	2,924,980
DENNIS TOWNSHIP	0469-00	5,286,536	118,624	760,484	2,528	754,650	1,636,286
DEPTFORD TOWNSHIP	0470-00	42,122,368	945,176	6,059,429	20,140	13,185,120	20,209,865
EAGLESWOOD TOWNSHIP	0473-00	2,217,033	49,748	318,927	1,060	285,179	654,914
EASTAMPTON TOWNSHIP	0474-00	5,798,270	130,106	834,098	2,772	3,880,844	4,847,820
EAST GREENWICH TOWNSHIP	0475-00	11,084,805	248,730	1,594,582	5,300	4,937,790	6,786,402
EAST HANOVER TOWNSHIP	0476-00	27,456,146	616,083	3,949,649	13,128	27,046,579	31,625,439
EDGEWATER PARK TOWNSHIP	0477-00	6,139,365	137,760	883,166	2,935	3,738,638	4,762,499
ELK TOWNSHIP	0478-00	4,263,428	95,666	613,307	2,039	125,923	836,935
GREEN TOWNSHIP	0487-00	3,581,236	80,359	515,172	1,712	622,386	1,219,629
GREEN BROOK TOWNSHIP	0488-00	11,255,263	252,555	1,619,103	5,382	718,936	2,595,976
HAINESPORT TOWNSHIP	0492-00	2,387,491	53,572	343,448	1,142	301,178	699,340
HARRISON TOWNSHIP	0494-00	11,937,455	267,862	1,717,239	5,708	9,923,899	11,914,708
KNOWLTON TOWNSHIP	0498-00	341,096	7,654	49,068	163	41,855	98,740
LACEY TOWNSHIP	0499-00	36,153,461	811,240	5,200,783	17,286	3,157,232	9,186,541
LEBANON TOWNSHIP	0501-00	4,263,428	95,666	613,307	2,039	5,892,777	6,603,789
LIBERTY TOWNSHIP	0502-00	1,023,288	22,961	147,203	489	233,661	404,314
LOGAN TOWNSHIP	0504-00	—	—	—	—	127,945	127,945
MANALAPAN TOWNSHIP	0510-00	39,052,685	876,296	5,617,846	18,673	3,588,852	10,101,667
MANSFIELD TOWNSHIP	0512-00	6,309,823	141,585	907,687	3,017	3,599,285	4,651,574
MANSFIELD TOWNSHIP	0513-00	7,333,111	164,546	1,054,890	3,506	5,874,928	7,097,870
MANTUA TOWNSHIP	0514-00	—	—	—	—	—	—
MEDFORD TOWNSHIP	0516-00	25,750,847	577,818	3,704,336	12,313	1,842,697	6,137,164
MILLSTONE TOWNSHIP	0517-00	6,650,919	149,239	956,755	3,180	381,080	1,490,254
MINE HILL TOWNSHIP	0518-00	3,410,779	76,534	490,651	1,631	246,580	815,396
MONTAGUE TOWNSHIP	0520-00	1,875,937	42,094	269,859	897	445,255	758,105
MONTVILLE TOWNSHIP	0521-00	23,874,910	535,724	3,434,477	11,416	20,489,365	24,470,982
MOUNT LAUREL TOWNSHIP	0522-00	35,130,353	788,283	5,053,606	16,797	14,417,668	20,276,354
MULLICA TOWNSHIP	0523-00	7,162,473	160,717	1,030,343	3,425	996,382	2,190,867
NEW HANOVER TOWNSHIP	0524-00	2,728,587	61,226	392,515	1,305	443,514	898,560
OXFORD TOWNSHIP	0528-00	1,193,745	26,786	171,724	571	479,390	678,471
PILES GROVE TOWNSHIP	0530-00	1,705,299	38,265	245,312	815	119,905	404,297
PLAINSBORO TOWNSHIP	0532-00	27,285,688	612,258	3,925,128	13,046	7,808,761	12,359,193
HAZLET TOWNSHIP	0537-00	23,874,910	535,724	3,434,477	11,416	18,291,307	22,272,924
RIVER VALE TOWNSHIP	0538-00	18,247,278	409,447	2,624,926	8,725	3,078,689	6,121,767
ROXBURY TOWNSHIP	0539-00	38,882,047	872,467	5,593,299	18,591	3,755,867	10,240,224
SHAMONG TOWNSHIP	0541-00	1,534,841	34,440	220,792	734	233,268	489,234
SOUTHAMPTON TOWNSHIP	0543-00	5,627,632	126,277	809,552	2,691	978,018	1,916,538
SPRINGFIELD TOWNSHIP	0546-00	3,581,236	80,359	515,172	1,712	258,940	856,183
TABERNAACLE TOWNSHIP	0548-00	2,387,491	53,572	343,448	1,142	163,312	561,474
UPPER PITTSBORO TOWNSHIP	0551-00	1,023,288	22,961	147,203	489	40,178	210,831
VOORHEES TOWNSHIP	0552-00	49,625,937	1,113,547	7,138,839	23,728	8,846,104	17,122,218
WASHINGTON TOWNSHIP	0557-00	55,935,760	1,255,132	8,046,526	26,745	4,803,477	14,131,880
WATERFORD TOWNSHIP	0559-00	13,131,200	294,648	1,888,962	6,279	4,513,820	6,703,709
WEYMOUTH TOWNSHIP	0562-00	1,364,203	30,611	196,245	652	341,317	568,825
WILLINGBORO TOWNSHIP	0563-00	35,471,449	795,937	5,102,674	16,960	14,415,912	20,331,483
TOWNSHIP OF WILLINGBORO LIBRARY	0563-01	—	—	—	—	1,527,577	1,527,577
WOODLAND TOWNSHIP	0565-00	682,192	15,308	98,135	326	545,731	659,500
ATLANTIC COUNTY	0835-00	215,898,016	4,844,494	31,057,575	103,229	65,167,837	101,173,135
ATLANTIC COUNTY LIBRARY	0835-01	15,689,329	352,050	2,256,957	7,502	1,737,324	4,353,833
ATLANTIC COUNTY PUBLIC HEALTH	0835-02	12,278,551	275,516	1,766,306	5,871	2,860,885	4,908,578
BERGEN COUNTY	0836-00	—	—	—	—	127,945	127,945
GLOUCESTER COUNTY	0840-00	262,283,812	5,885,335	37,730,311	125,408	38,839,440	82,580,494
MORRIS COUNTY	0843-00	511,554	11,479	73,589	245	36,978	122,291
OCEAN COUNTY	0844-00	444,927,592	9,983,644	64,004,164	212,738	93,250,806	167,451,352
OCEAN COUNTY LIBRARY	0844-01	69,408,056	1,557,434	9,984,556	33,187	11,080,389	22,655,566
OCEAN COUNTY PIC	0844-07	170,458	3,825	24,521	82	12,476	40,904
UNION COUNTY	0848-00	852,650	19,132	122,656	408	61,533	203,729
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	—	—	—	—	—	—
ASBURY PARK CITY	0851-00	65,826,820	1,477,075	9,469,385	31,474	28,858,573	39,836,507
ATLANTIC CITY	0852-00	233,804,378	5,246,291	33,633,459	111,791	90,862,763	129,854,304
ATLANTIC CITY ERI	0852-01	1,875,937	42,094	269,859	897	18,685	331,535
ATLANTIC CITY PFRS	0852-02	27,456,146	616,083	3,949,649	13,128	2,050,870	6,629,730
BEVERLY CITY	0854-00	2,728,587	61,226	392,515	1,305	1,195,911	1,650,957
BRIDGETON CITY	0855-00	37,347,206	838,027	5,372,507	17,857	18,163,108	24,391,499
BURLINGTON CITY	0857-00	27,797,242	623,737	3,998,716	13,291	14,388,387	19,024,131
EGG HARBOR CITY	0859-00	5,286,536	118,624	760,484	2,528	2,365,476	3,247,112
ELIZABETH CITY	0860-00	344,482,153	7,729,768	49,554,788	164,711	106,953,582	164,402,849

Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
1,284,446	1,085,205	1,093,521	3,463,172	67,198	139,513	206,711
1,962,331	1,657,938	1,464,611	5,084,880	102,663	(333,274)	(230,611)
3,639,213	3,074,705	2,978,761	9,692,679	190,392	(295,709)	(105,317)
1,605,520	1,356,474	1,755,629	4,717,623	83,996	(248,366)	(164,370)
3,139,715	2,652,688	2,062,215	7,854,618	164,260	(342,117)	(177,857)
392,474	331,594	2,365,669	3,089,737	20,533	(147,176)	(126,643)
463,836	391,887	171,442	1,027,165	24,266	168,272	192,538
2,247,743	1,899,077	1,011,838	5,158,658	117,595	(34,901)	82,694
285,411	241,139	656,550	1,183,100	14,932	(82,259)	(67,327)
2,604,516	2,200,508	694,642	5,499,666	136,260	(63,487)	72,773
784,910	663,156	—	1,448,066	41,064	589,826	630,890
2,961,328	2,501,972	1,372,698	6,835,998	154,927	(63,615)	91,312
2,782,941	2,351,256	1,105,296	6,239,493	145,595	517,563	663,158
606,523	512,440	295,066	1,414,029	31,731	(19,193)	12,538
2,283,443	1,929,239	3,406,220	7,618,902	119,462	466,286	585,748
214,087	180,878	1,030,738	1,425,703	11,200	(17,739)	(6,539)
963,334	813,904	943,399	2,720,637	50,399	101,463	151,862
1,106,021	934,457	1,310,852	3,351,330	57,863	(174,545)	(116,682)
8,812,621	7,445,623	3,098,246	19,356,490	461,048	1,331,803	1,792,851
463,836	391,887	322,298	1,178,021	24,266	(36,939)	(12,673)
1,213,084	1,024,912	456,195	2,694,191	63,465	(493,892)	(557,357)
2,319,105	1,959,370	185,509	4,463,984	121,328	699,643	820,971
5,744,231	4,853,196	—	10,597,427	300,520	4,318,002	4,618,522
1,284,446	1,085,205	355,058	2,724,709	67,198	488,709	555,907
891,972	753,611	914,224	2,559,807	46,665	(217,474)	(170,809)
749,248	633,026	276,763	1,659,037	39,198	55,086	94,284
2,354,767	1,989,500	1,170,178	5,514,445	123,194	(161,076)	(37,882)
499,498	422,017	458,890	1,380,405	26,132	(68,233)	(42,101)
2,497,492	2,110,085	449,523	5,057,100	130,661	1,857,761	1,988,422
71,362	60,293	1,798,485	1,930,140	3,733	(362,412)	(358,679)
7,563,838	6,390,549	4,323,828	18,278,215	395,716	(464,856)	(69,140)
891,972	753,611	2,109,838	3,755,421	46,665	603,455	650,120
214,087	180,878	396,416	791,381	11,200	(45,622)	(34,422)
—	—	148,677	148,677	—	7	7
8,170,398	6,903,021	2,771,468	17,844,887	427,449	(94,181)	333,268
1,320,108	1,115,335	424,253	2,859,696	69,064	428,062	497,126
1,534,195	1,296,213	9,588	2,839,996	80,264	1,141,616	1,221,880
—	—	9,168,229	9,168,229	—	(3,015,865)	(3,015,865)
5,387,457	4,551,765	1,756,302	11,695,524	281,854	(140,551)	141,303
1,391,470	1,175,628	688,491	3,255,589	72,797	(54,646)	18,151
713,585	602,895	329,623	1,646,103	37,332	(29,006)	8,326
392,474	331,594	774,672	1,498,740	20,533	(89,726)	(69,193)
4,994,984	4,220,171	—	9,215,155	261,321	3,757,019	4,018,340
7,349,789	6,209,702	1,248,302	14,807,793	384,517	1,753,490	2,138,007
1,498,495	1,266,051	1,150,298	3,914,844	78,396	(89,817)	(11,421)
570,861	482,310	674,286	1,727,457	29,866	(102,136)	(72,270)
249,749	211,009	750,493	1,211,251	13,066	(49,363)	(36,297)
356,774	301,432	514,153	1,172,359	18,665	(87,672)	(69,007)
5,708,569	4,823,066	1,942,721	12,474,356	298,654	750,914	1,049,568
4,994,984	4,220,171	432,920	9,648,075	261,321	3,708,193	3,969,514
3,817,600	3,225,421	1,042,334	8,085,355	199,725	225,137	424,862
8,134,698	6,872,859	5,199,191	20,206,748	425,581	(537,505)	(111,924)
321,111	271,301	382,590	975,002	16,800	(26,263)	(9,463)
1,177,384	994,750	728,244	2,900,378	61,597	(7,970)	53,627
749,248	633,026	523,520	1,905,794	39,198	(88,797)	(49,599)
499,498	422,017	767,956	1,689,471	26,132	(129,673)	(103,541)
214,087	180,878	825,490	1,220,455	11,200	(135,974)	(124,774)
10,382,479	8,771,967	1,442,938	20,597,384	543,178	1,176,055	1,719,233
11,702,587	9,887,303	1,968,604	23,558,494	612,242	288,652	900,894
2,747,241	2,321,094	939,037	6,007,372	143,727	457,632	601,359
285,411	241,139	308,190	834,740	14,932	4,588	19,520
7,421,151	6,269,995	1,743,832	15,434,978	388,251	1,735,840	2,124,091
—	—	2,035,788	2,035,788	—	671	671
142,725	120,585	873,577	1,136,887	7,467	(99,070)	(91,603)
45,169,053	38,162,510	20,649,104	103,980,667	2,363,099	4,658,439	7,021,538
3,282,439	2,773,273	1,115,598	7,171,310	171,727	(26,034)	145,693
2,568,854	2,170,378	452,375	5,191,607	134,394	297,687	432,081
—	—	148,677	148,677	—	7	7
54,873,647	46,361,744	23,029,953	124,265,344	2,870,812	652,815	3,523,627
107,025	90,423	62,476	259,924	5,599	(6,630)	(3,031)
93,085,422	78,646,177	40,227,611	211,959,210	4,869,929	6,475,059	11,344,988
14,521,190	12,268,689	6,108,928	32,898,807	759,702	336,517	1,096,219
35,662	30,130	21,022	86,814	1,866	(2,877)	(1,011)
178,387	150,716	103,995	433,098	9,333	(14,383)	(5,050)
—	—	93,150,685	93,150,685	—	(23,425,616)	(23,425,616)
13,771,943	11,635,663	3,647,591	29,055,197	720,504	3,511,435	4,231,939
48,915,328	41,327,670	18,515,181	108,758,179	2,559,092	8,482,186	11,041,278
392,474	331,594	641,835	1,365,903	20,533	(147,890)	(127,357)
5,744,231	4,853,196	4,198,120	14,795,547	300,520	(693,807)	(393,287)
570,861	482,310	184,464	1,237,635	29,866	132,007	161,873
7,813,587	6,601,557	2,916,215	17,331,359	408,782	1,955,506	2,364,288
5,815,594	4,913,489	15,485,899	26,214,982	304,253	(792,234)	(487,981)
1,106,021	934,457	843,706	2,884,184	57,863	176,380	234,243
72,070,753	60,891,266	23,582,371	156,544,390	3,770,510	13,148,233	16,918,743

State of New Jersey  
**State Health Benefit Local Government Retired Employees Plan**  
 Schedule of OPEB Amounts by Employer and Nonemployer  
 As of and for the year ended June 30, 2021

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		
					Net difference between projected and actual investment earnings on OPEB plan investments	Total deferred outflows of resources	
ELIZABETH CITY FREE PUBLIC LIB	0860-01	\$ 6,139,365	137,760	883,166	2,935	1,091,400	2,115,261
ENGLEWOOD CITY	0861-00	58,152,613	1,304,875	8,365,427	27,805	23,543,267	33,241,374
LINDEN CITY	0866-00	162,691,023	3,650,592	23,403,590	77,789	11,121,551	38,253,522
MILLVILLE CITY	0868-00	50,307,949	1,128,850	7,236,949	24,054	21,532,169	29,922,022
NORTHFIELD CITY	0870-00	16,883,075	378,836	2,428,681	8,072	4,785,087	7,600,676
NORTH WILDWOOD CITY	0871-00	21,146,323	474,498	3,041,962	10,111	9,211,659	12,738,230
NORTH WILDWOOD CITY	0871-01	170,458	3,825	24,521	82	12,476	40,904
ORANGE CITY	0872-00	—	—	—	—	—	—
PASSAIC CITY	0873-00	158,939,148	3,566,405	22,863,872	75,995	51,816,971	78,323,243
PASSAIC CITY PUBLIC LIBRARY	0873-01	3,069,683	68,880	441,583	1,468	344,916	856,847
PLAINFIELD CITY	0875-00	107,778,550	2,418,422	15,504,267	51,533	115,466,825	133,441,047
PLAINFIELD CITY (POLICE)	0875-01	19,441,024	436,233	2,796,649	9,296	20,827,830	24,070,008
RAHWAY CITY	0876-00	76,399,891	1,714,322	10,990,353	36,530	61,063,365	73,804,570
SALEM CITY	0877-00	14,154,488	317,610	2,036,165	6,768	3,657,043	6,017,586
SALEM CITY FREE PUBLIC LIBRARY	0877-01	—	—	—	—	12,476	12,476
UNION CITY	0879-00	—	—	—	—	1,500	1,500
WILDWOOD CITY	0882-00	33,425,054	750,018	4,808,294	15,982	11,528,419	17,102,713
WOODBURY CITY	0883-00	23,363,356	524,246	3,360,889	11,171	5,821,408	9,717,714
RIDGEWOOD VILLAGE	0885-00	75,035,688	1,683,711	10,794,108	35,878	5,684,822	18,198,519
RIDGEWOOD PUBLIC LIBRARY	0885-01	3,069,683	68,880	441,583	1,468	676,068	1,187,999
BOONTON TOWN	0888-00	16,371,341	367,353	2,355,066	7,828	621,149	3,351,396
HARRISON TOWN	0891-00	54,400,919	1,220,692	7,825,735	26,011	2,887,750	11,960,188
KEARNY TOWN	0893-00	105,561,517	2,368,674	15,185,340	50,473	37,708,289	55,312,776
MONTCLAIR TOWNSHIP	0894-00	43,827,667	983,440	6,304,741	20,956	23,517,561	30,826,698
MONTCLAIR TOWNSHIP PUBLIC LIBR	0894-01	—	—	—	—	3,395,027	3,395,027
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	—	—	—	—	159,653	159,653
NUTLEY TOWN	0896-00	66,338,374	1,488,554	9,542,973	31,719	19,184,087	30,247,333
SECAUCUS TOWN	0898-00	59,005,263	1,324,008	8,488,083	28,213	18,585,789	28,426,093
ALLENHURST BOROUGH	0903-00	6,992,015	156,892	1,005,822	3,343	529,713	1,695,770
AVON BY THE SEA BORO	0904-00	8,185,761	183,679	1,177,546	3,914	783,528	2,148,667
BELMAR BOROUGH	0905-00	23,363,356	524,246	3,360,889	11,171	5,802,282	9,698,588
BERGENFIELD BOROUGH	0906-00	33,254,416	746,189	4,783,747	15,900	2,934,505	8,480,341
BERGENFIELD BOROUGH, POLICE	0906-01	11,937,455	267,862	1,717,239	5,708	2,384,152	4,374,961
BRADLEY BEACH BOROUGH	0908-00	12,790,105	286,995	1,839,895	6,115	4,886,689	7,019,694
BUTLER BOROUGH	0910-00	22,340,248	501,288	3,213,712	10,682	1,514,243	5,239,925
CALDWELL BOROUGH	0911-00	12,108,093	271,691	1,741,785	5,789	3,823,680	5,842,945
CARTERET BOROUGH	0912-00	49,114,203	1,102,064	7,065,225	23,483	3,093,678	11,284,450
CLIFFSIDE PARK BOROUGH	0914-00	40,757,985	914,560	5,863,158	19,488	3,040,072	9,837,278
COLLINGSWOOD BOROUGH	0915-00	24,898,197	558,686	3,581,680	11,905	1,896,405	6,048,676
DEAL BOROUGH	0916-00	10,914,347	244,905	1,570,061	5,219	1,218,135	3,038,320
DUMONT BOROUGH	0917-00	18,247,278	409,447	2,624,926	8,725	7,536,222	10,579,320
ELMWOOD PARK BOROUGH	0918-00	29,161,626	654,352	4,194,987	13,943	2,278,003	7,141,285
EATONTOWN BOROUGH	0919-00	28,649,892	642,869	4,121,373	13,699	7,285,208	12,063,149
ESSEX FIELDS BOROUGH	0921-00	6,309,823	141,585	907,687	3,017	469,823	1,522,112
FAIR LAWN BOROUGH	0922-00	50,990,140	1,144,158	7,335,084	24,380	12,523,733	21,027,355
FAIRVIEW BOROUGH	0923-00	23,363,356	524,246	3,360,889	11,171	3,034,112	6,930,418
FREEHOLD BOROUGH	0926-00	20,805,407	466,848	2,992,920	9,948	5,671,352	9,141,068
GARWOOD BOROUGH	0927-00	11,596,359	260,208	1,668,171	5,545	4,229,673	6,163,687
GLASSBORO BOROUGH	0928-00	47,238,446	1,059,974	6,795,392	22,587	4,620,419	12,498,372
HASBROUCK HEIGHTS BOROUGH	0931-00	22,340,248	501,288	3,213,712	10,682	5,722,056	9,447,738
KEANSBURG BOROUGH	0933-00	20,634,769	463,020	2,968,373	9,866	744,879	4,186,138
KENILWORTH BOROUGH	0934-00	19,099,928	428,580	2,747,582	9,132	4,799,889	7,985,183
LAVALLETTA BOROUGH	0935-00	11,596,359	260,208	1,668,171	5,545	911,184	2,845,108
LEONIA BOROUGH	0936-00	15,177,596	340,567	2,183,342	7,257	2,819,243	5,350,409
LODI BOROUGH	0937-00	23,192,898	520,421	3,336,368	11,089	10,133,893	14,001,771
MANVILLE BOROUGH	0941-00	8,867,772	198,982	1,275,656	4,240	4,078,326	5,557,204
MANVILLE BORO DEP OF PUBLIC WO	0941-02	3,240,141	72,705	466,104	1,549	685,017	1,225,375
MIDDLESEX BOROUGH	0943-00	22,510,706	505,113	3,238,232	10,763	2,216,281	5,970,389
MONMOUTH BEACH BOROUGH	0944-00	7,844,665	176,025	1,128,478	3,751	530,530	1,838,784
MORRIS PLAINS BOROUGH	0945-00	12,278,551	275,516	1,766,306	5,871	392,886	2,440,579
MOUNTAIN LAKES BOROUGH	0946-00	5,286,536	118,624	760,484	2,528	5,233,628	6,115,264
NEW PROVIDENCE BOROUGH	0949-00	13,642,934	306,131	1,962,577	6,523	13,266,564	15,541,795
NORTH ARLINGTON BOROUGH	0950-00	23,363,356	524,246	3,360,889	11,171	1,742,047	5,638,353
OCEAN GATE BOROUGH	0952-00	3,751,694	84,184	539,692	1,794	2,216,995	2,842,665
ORADELL BOROUGH	0953-00	17,224,171	386,490	2,477,748	8,236	984,026	3,856,500
PALISADES PARK BOROUGH	0954-00	22,340,248	501,288	3,213,712	10,682	1,668,501	5,394,183
PARK RIDGE BOROUGH	0955-00	—	—	—	—	—	—
POINT PLEASANT BOROUGH	0956-00	20,805,407	466,848	2,992,920	9,948	5,521,944	8,991,660
POINT PLEASANT BEACH BOROUGH	0957-00	18,076,820	405,622	2,600,405	8,643	6,140,508	9,154,728
POMPTON LAKES BOROUGH	0958-00	18,417,916	413,276	2,649,472	8,806	1,155,705	4,227,259
RAMSEY BOROUGH	0960-00	21,146,323	474,498	3,041,962	10,111	5,493,291	9,019,862
RIDGEFIELD BOROUGH	0962-00	23,192,898	520,421	3,336,368	11,089	1,024,270	4,892,148
ROSELLE BOROUGH	0965-00	51,842,790	1,163,290	7,457,740	24,788	55,540,944	64,186,762
ROSELLE PARK BOROUGH	0966-00	19,782,120	443,887	2,845,717	9,459	6,223,886	9,522,949
RUMSON BOROUGH	0967-00	15,859,787	355,875	2,281,478	7,583	1,096,873	3,741,809
SEA GIRT BOROUGH	0969-00	6,309,823	141,585	907,687	3,017	1,945,722	2,998,011
SEASIDE HEIGHTS BOROUGH	0970-00	16,883,075	378,836	2,428,681	8,072	4,636,410	7,451,999
SEASIDE PARK BOROUGH	0971-00	6,650,919	149,239	956,755	3,180	2,402,631	3,511,805
SOMERVILLE BOROUGH	0972-00	11,425,901	256,384	1,643,650	5,463	5,919,833	7,825,330
SPRING LAKE BOROUGH	0973-00	7,844,665	176,025	1,128,478	3,751	2,830,617	4,138,871
SPRING LAKE HEIGHTS BOROUGH	0974-00	6,992,015	156,892	1,005,822	3,343	3,475,372	4,641,429
TENAFLY BOROUGH	0975-00	25,580,389	573,993	3,679,815	12,231	6,852,624	11,118,663
TENAFLY BOROUGH LIBRARY	0975-01	1,534,841	34,440	220,792	734	1,249,737	1,505,703
WILDWOOD CREST BOROUGH	0980-00	23,363,356	524,246	3,360,889	11,171	5,367,223	9,263,529



Deferred inflows of resources				OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)	
1,284,446	1,085,205	315,042	2,684,693	67,198	75,142	142,340	
12,166,385	10,279,157	1,334,132	23,779,674	636,506	3,159,942	3,796,448	
34,037,364	28,757,549	11,593,990	74,388,903	1,780,725	(1,008,567)	772,158	
10,525,166	8,892,521	2,541,460	21,959,147	550,643	2,645,590	3,196,233	
3,532,189	2,984,282	2,402,596	8,919,067	184,793	224,203	408,996	
4,424,123	3,737,861	1,103,841	9,265,825	231,456	1,202,501	1,433,957	
35,662	30,130	21,022	86,814	1,866	(2,877)	(1,011)	
—	—	29,494,102	29,494,102	—	(9,702,007)	(9,702,007)	
33,252,417	28,094,361	12,895,232	74,242,010	1,739,659	5,848,076	7,587,735	
642,223	542,602	713,087	1,897,912	33,599	(110,235)	(76,636)	
22,548,864	19,051,124	—	41,599,988	1,179,684	16,930,620	18,110,304	
4,067,349	3,436,429	—	7,503,778	212,791	3,053,934	3,266,725	
15,983,985	13,504,578	27,556,060	57,044,623	836,231	3,458,440	4,294,671	
2,961,328	2,501,972	1,795,138	7,258,438	154,927	321,126	476,053	
—	—	203,641	203,641	—	(29,654)	(29,654)	
—	—	146,460	146,460	—	(29,715)	(29,715)	
6,993,015	5,908,271	3,510,918	16,412,204	365,852	1,078,501	1,444,353	
4,887,959	4,129,748	2,303,140	11,320,847	255,722	345,947	601,669	
15,698,574	13,263,439	6,998,532	35,960,545	821,299	(764,840)	56,459	
642,223	542,602	609,605	1,794,430	33,599	(50,518)	(16,919)	
3,425,126	2,893,827	2,174,639	8,493,592	179,192	(394,940)	(215,748)	
11,381,476	9,616,001	5,373,544	26,371,021	595,442	(965,470)	(370,028)	
22,085,028	18,659,238	38,252,932	78,997,198	1,155,417	(1,499,929)	(344,512)	
9,169,395	7,747,055	2,692,409	19,608,859	479,713	6,584,171	7,063,884	
—	—	4,441,632	4,441,632	—	1,442	1,442	
—	—	185,125	185,125	—	54	54	
13,878,967	11,726,087	8,189,485	33,794,539	726,103	1,412,560	2,138,663	
12,344,772	10,429,873	5,028,241	27,802,886	645,839	1,754,937	2,400,776	
1,462,833	1,235,921	369,363	3,068,117	76,531	(28,229)	48,302	
1,712,582	1,446,929	479,213	3,638,724	89,597	8,868	98,465	
4,887,959	4,129,748	1,494,739	10,512,446	255,722	522,510	778,232	
6,957,315	5,878,109	5,348,775	18,184,199	363,984	(619,084)	(255,100)	
2,497,492	2,110,085	1,127,492	5,735,069	130,661	206,065	336,726	
2,675,879	2,260,801	1,165,688	6,102,368	139,993	611,622	751,615	
4,673,910	3,948,901	2,746,415	11,369,226	244,524	(294,573)	(50,049)	
2,533,192	2,140,248	6,491,812	11,165,252	132,528	(649,769)	(517,241)	
10,275,417	8,681,512	5,205,719	24,162,648	537,577	(713,710)	(176,133)	
8,527,172	7,204,452	4,687,383	20,419,007	446,114	(597,749)	(151,635)	
5,209,071	4,401,049	4,241,788	13,851,908	272,522	(601,231)	(328,709)	
2,283,443	1,929,239	1,520,536	5,733,218	119,462	(97,609)	21,853	
3,817,600	3,225,421	415,409	7,458,430	199,725	1,078,268	1,277,993	
6,101,043	5,154,660	2,657,192	13,912,895	319,187	(339,768)	(20,581)	
5,993,980	5,064,205	2,577,591	13,635,776	313,586	385,279	698,865	
1,320,108	1,115,335	1,206,149	3,641,592	69,064	(194,136)	(125,072)	
10,667,890	9,013,106	4,654,428	24,335,424	558,110	173,044	1,271,154	
4,887,959	4,129,748	1,609,971	10,627,678	255,722	51,728	307,450	
4,352,798	3,677,600	2,682,932	10,713,330	227,724	339,522	567,246	
2,426,130	2,049,793	693,767	5,169,690	126,927	516,930	643,857	
9,882,980	8,349,950	1,859,734	20,092,664	517,046	427,977	945,023	
4,673,910	3,948,901	2,543,396	11,166,207	244,524	218,541	463,065	
4,317,098	3,647,438	2,247,222	10,211,758	225,857	(327,846)	(101,989)	
3,995,987	3,376,137	2,143,900	9,516,024	209,057	357,561	566,618	
2,426,130	2,049,793	1,245,198	5,721,121	126,927	(82,282)	44,645	
3,175,377	2,682,818	2,465,471	8,323,666	166,125	(188,324)	(22,199)	
4,852,297	4,099,617	1,423,404	10,374,954	253,857	1,180,782	1,434,639	
1,855,269	1,567,483	230,335	3,653,087	97,062	562,319	659,381	
677,885	572,733	588,072	1,838,690	35,465	(25,015)	10,450	
4,709,572	3,979,032	2,037,518	10,726,122	246,390	(7,794)	238,596	
1,641,220	1,386,637	409,200	3,437,057	85,863	(43,148)	42,715	
2,568,854	2,170,378	1,296,127	6,035,359	134,394	(294,335)	(159,941)	
1,106,021	934,457	3,365,162	5,405,640	57,863	174,663	232,526	
2,854,303	2,411,549	—	5,265,852	149,328	2,145,976	2,295,304	
4,887,959	4,129,748	1,980,316	10,998,023	255,722	(243,394)	12,328	
784,910	663,156	417,392	1,865,458	41,064	234,698	275,762	
3,603,551	3,044,574	2,238,268	8,886,593	188,526	(295,421)	(106,895)	
4,673,910	3,948,901	2,835,248	11,458,059	244,524	(268,964)	(24,440)	
—	—	8,130,365	8,130,365	—	(2,674,462)	(2,674,462)	
4,352,798	3,677,600	1,654,372	9,684,770	227,724	390,415	618,139	
3,781,938	3,195,290	1,923,184	8,900,412	197,859	522,981	720,840	
3,853,300	3,255,583	2,701,281	9,810,164	201,592	(426,304)	(224,712)	
4,424,123	3,737,861	1,947,300	10,109,014	231,456	300,273	531,729	
4,852,297	4,099,617	2,845,164	11,797,078	253,857	(485,275)	(231,418)	
10,846,277	9,163,822	—	20,010,099	567,442	8,143,833	8,711,275	
4,138,712	3,496,722	2,357,006	9,992,440	216,524	406,035	622,559	
3,318,102	2,803,404	2,728,050	8,849,556	173,592	(386,611)	(213,019)	
1,320,108	1,115,335	50,999	2,485,842	69,064	276,958	346,022	
3,532,189	2,984,282	2,999,596	9,516,067	184,793	75,582	260,375	
1,391,470	1,175,628	182,198	2,749,296	72,797	357,264	430,061	
2,390,467	2,019,662	758,457	5,168,586	125,062	670,683	795,745	
1,641,220	1,386,637	489,263	3,517,120	85,863	310,764	396,627	
1,462,833	1,235,921	250,946	2,949,700	76,531	476,167	552,698	
5,351,795	4,521,634	2,244,174	12,117,603	279,989	422,985	712,974	
321,111	271,301	21,212	613,624	16,800	241,653	258,453	
4,887,959	4,129,748	1,309,004	10,326,711	255,722	521,013	776,735	

State of New Jersey  
**State Health Benefit Local Government Retired Employees Plan**  
 Schedule of OPEB Amounts by Employer and Nonemployer  
 As of and for the year ended June 30, 2021

Deferred outflows of resources							
	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
WOODYLYNE BOROUGH	0981-00	\$ 1,705,299	38,265	245,312	815	131,488	415,880
WOOD-RIDGE BOROUGH	0982-00	13,983,850	313,781	2,011,619	6,686	4,451,275	6,783,361
HILLSDALE BOROUGH	0983-00	14,495,584	325,264	2,085,233	6,931	831,205	3,248,633
PALMYRA BOROUGH	0984-00	9,720,602	218,119	1,398,338	4,648	377,844	1,998,949
CLARK TOWNSHIP	0987-00	31,719,574	711,749	4,562,956	15,166	3,065,049	8,354,920
CRANFORD TOWNSHIP	0988-00	49,796,395	1,117,372	7,163,360	23,810	15,419,015	23,723,557
EWING TOWNSHIP	0990-00	62,586,499	1,404,366	9,003,255	29,925	19,035,508	29,473,054
HAMILTON TOWNSHIP	0992-00	852,650	19,132	122,656	408	54,382	196,578
HILLSIDE TOWNSHIP	0994-00	53,207,173	1,193,905	7,654,011	25,440	50,593,903	59,467,259
INDEPENDENCE TOWNSHIP	0995-00	3,069,683	68,880	441,583	1,468	2,018,030	2,529,961
LAWRENCE TOWNSHIP	0997-00	34,448,161	772,976	4,955,471	16,471	10,914,412	16,659,330
LIVINGSTON TOWNSHIP	0998-00	341,096	7,654	49,068	163	4,382	61,267
LONG BEACH TOWNSHIP	0999-00	36,494,556	818,894	5,249,851	17,450	4,134,816	10,221,011
MILLBURN TOWNSHIP	1001-00	67,361,481	1,511,511	9,690,150	32,208	18,855,775	30,089,644
NEPTUNE TOWNSHIP	1003-00	61,051,658	1,369,926	8,782,464	29,191	15,521,473	25,703,054
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	—	—	—	—	111,420	111,420
ROCHELLE PARK TOWNSHIP	1009-00	10,402,614	233,422	1,496,447	4,974	396,748	2,131,591
ROCHELLE PARK PUBLIC LIBRARY	1009-01	—	—	—	—	138,921	138,921
ROCKAWAY TOWNSHIP	1010-00	53,548,089	1,201,555	7,703,053	25,603	16,053,921	24,984,132
SPRINGFIELD TOWNSHIP	1012-00	35,130,353	788,283	5,053,606	16,797	13,591,276	19,449,962
TEANECK TOWNSHIP	1013-00	54,230,281	1,216,863	7,801,188	25,930	31,962,930	41,006,911
UNION TOWNSHIP	1014-00	145,978,406	3,275,581	20,999,430	69,798	54,198,788	78,543,597
WASHINGTON TOWNSHIP	1015-00	18,588,374	417,101	2,673,993	8,888	4,863,024	7,963,006
WEHAWKEN TOWNSHIP	1016-00	59,346,359	1,331,661	8,537,151	28,376	15,295,738	25,192,926
GUTTENBERG TOWN HOUSING AUTH	1174-00	2,557,949	57,397	367,969	1,223	293,301	719,890
HACKENSACK CITY HOUSING AUTH	1175-00	3,922,332	88,012	564,239	1,875	396,363	1,050,489
IRVINGTON TOWN HOUSING AUTH(N	1176-00	2,046,395	45,919	294,380	978	459,112	800,389
MORRISTOWN TOWN HOUSING AUTHO	1177-00	3,069,683	68,880	441,583	1,468	41,504	553,435
PASSAIC CITY HOUSING AUTHORITY	1178-00	8,356,218	187,504	1,202,067	3,995	591,925	1,985,491
PHILLIPSBURG TOWN HOUS AUTH	1179-00	3,410,779	76,534	490,651	1,631	33,103	601,919
PLAINFIELD CITY HOUSING AUTH	1180-00	5,798,270	130,106	834,098	2,772	464,096	1,431,072
SOUTH AMBOY CITY HOUSING AUTHO	1181-00	1,875,937	42,094	269,859	897	397,618	710,468
WOODBIDGE TOWNSHIP HOUSING AU	1182-00	4,774,982	107,145	686,895	2,283	67,248	863,571
DELANCO TWP SEWERAGE AUTHORITY	1183-00	170,458	3,825	24,521	82	13,859	42,287
EWING LAWRENCE SEWERAGE AUTHO	1185-00	12,790,105	286,995	1,839,895	6,115	1,549,425	3,682,430
LAMBERTVILLE CITY SEWERAGE AUT	1186-00	1,364,203	30,611	196,245	652	57,759	285,267
PENNSAUKEN TOWNSHIP SEWERAGE A	1190-00	5,798,270	130,106	834,098	2,772	527,802	1,494,778
ELIZABETH CITY PARKING AUTHORI	1196-00	3,751,694	84,184	539,692	1,794	250,455	876,125
NEW BRUNSWICK CITY PARKING AUT	1198-00	7,674,027	172,196	1,103,932	3,669	707,960	1,977,757
PATERSON CITY PARKING AUTH	1200-00	4,945,620	110,974	711,442	2,365	359,385	1,184,166
ASBURY PARK CITY HOUSING AUTH	1201-00	5,116,078	114,799	735,963	2,446	1,260,018	2,113,226
HARRISON TOWN HOUSING AUTH	1203-00	2,899,045	65,051	417,036	1,386	62,371	545,844
HOBOKEN CITY HOUSING AUTH	1204-00	12,960,742	290,824	1,864,442	6,197	1,300,884	3,462,347
JERSEY CITY HOUSING AUTHORITY	1205-00	48,091,096	1,079,107	6,918,048	22,994	5,321,199	13,341,348
LONG BRANCH CITY HOUSING AUTH	1206-00	8,015,123	179,850	1,152,999	3,832	833,196	2,169,877
NEWARK CITY HOUSING AUTH	1207-00	96,352,649	2,162,038	13,860,617	46,070	5,475,585	21,544,310
NEW BRUNSWICK CITY HOUSING AUT	1208-00	5,627,632	126,277	809,552	2,691	455,434	1,393,954
ORANGE CITY HOUSING AUTHORITY	1209-00	4,774,982	107,145	686,895	2,283	1,153,855	1,950,178
TRENTON CITY HOUSING AUTH	1210-00	15,689,329	352,050	2,256,957	7,502	737,228	3,353,737
BEVERLY SEWERAGE AUTHORITY	1212-00	852,650	19,132	122,656	408	61,533	203,729
LINDEN ROSELLE SEWERAGE AUTHO	1214-00	10,573,251	237,251	1,520,994	5,055	728,400	2,491,700
RAHWAY VALLEY SEWERAGE AUTHORI	1216-00	14,836,680	332,917	2,134,301	7,094	2,115,117	4,589,429
PASSAIC VALLEY WATER COMM	1218-00	—	—	—	—	25,836,298	25,836,298
MONMOUTH COUNTY REGIONAL HEALT	1221-00	2,387,491	53,572	343,448	1,142	533,174	931,336
NORTH JERSEY DIST WATER SUPPLY	1223-00	29,502,721	662,006	4,244,055	14,106	2,770,462	7,690,629
OCEAN COUNTY MOSQUITO EXTM COM	1240-00	4,433,886	99,491	637,828	2,120	520,140	1,259,579
ESSEX & UNION JOINT MEETING	1251-00	12,108,093	271,691	1,741,785	5,789	564,514	2,583,779
ESSEX & UNION JOINT MEETING	1251-01	17,053,533	382,661	2,453,202	8,154	2,740,352	5,584,369
JERSEY CITY MUNICIPAL UTIL AUT	1260-00	34,959,715	784,454	5,029,060	16,716	9,082,237	14,912,467
LONG BRANCH CITY SEWERAGE AUTH	1261-00	7,503,569	168,371	1,079,411	3,588	813,404	2,064,774
NORTHWEST BERGEN COUNTY UTIL A	1263-00	12,449,009	279,341	1,790,827	5,952	945,145	3,021,265
MOORESTOWN TOWNSHIP FIRE DIST	1264-00	1,534,841	34,440	220,792	734	97,954	353,920
NEPTUNE TOWNSHIP FIRE DIST #2	1265-00	511,554	11,479	73,589	245	36,978	122,291
TOWACO FIRE DISTRICT 2	1266-00	170,458	3,825	24,521	82	12,476	40,904
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	—	—	—	—	555,799	555,799
HAMILTON TOWNSHIP FIRE COMM DI	1304-00	—	—	—	—	602,127	602,127
MOORESTOWN TWP FIRE COMM DIST	1307-00	1,023,288	22,961	147,203	489	149,362	320,015
PENNS GROVE SEWERAGE AUTHORITY	1309-00	1,193,745	26,786	171,724	571	350,417	549,498
EDISON TOWNSHIP HOUSING AUTH	1310-00	1,705,299	38,265	245,312	815	15,801	300,193
BEACH HAVEN BOROUGH SEWERAGE A	1316-00	852,650	19,132	122,656	408	61,533	203,729
FRANKLIN TOWNSHIP SEW AUTH	1326-00	4,604,524	103,320	662,375	2,202	499,260	1,267,157
WILLINGBORO TOWNSHIP MUNICIPAL	1335-00	11,766,997	264,037	1,692,718	5,626	1,803,333	3,765,714
WRIGHTSTOWN BOROUGH MUN UTIL A	1339-00	852,650	19,132	122,656	408	401,662	543,858
HIGHTSTOWN BOROUGH HOUSING AUT	1344-00	682,192	15,308	98,135	326	102,845	216,614
SOMERSET RARITAN VALLEY SEW AU	1349-00	11,255,263	252,555	1,619,103	5,382	929,804	2,806,844
RED BANK BOROUGH HOUSING AUTH	1350-00	1,023,288	22,961	147,203	489	151,532	322,185
EAST ORANGE CITY HOUSING AUTH	1351-00	5,457,174	122,452	785,031	2,609	2,057,649	2,967,741
RAHWAY CITY PARKING AUTHORITY	1352-00	—	—	—	—	4,382	4,382
HIGHLAND PARK BOROUGH HOUSING	1355-00	682,192	15,308	98,135	326	49,223	162,992
BRIDGETON CITY HOUSING AUTH	1363-00	4,092,790	91,837	588,760	1,957	441,710	1,124,264
EVESHAM TOWNSHIP MUNI UTIL AUTH	1364-00	9,379,506	210,465	1,349,270	4,485	8,673,537	10,237,757
DELTRAN TOWNSHIP SEWERAGE AUTH	1366-00	1,193,745	26,786	171,724	571	225,011	424,092
HANOVER TOWNSHIP SEW AUTH	1369-00	5,286,536	118,624	760,484	2,528	652,845	1,534,481
PRINCETON JOINT PUBLIC LIBRARY	1376-00	8,867,772	198,982	1,275,656	4,240	1,294,698	2,773,576

Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
356,774	301,432	1,018,029	1,676,235	18,665	(176,476)	(157,811)
2,925,628	2,471,810	930,791	6,328,229	153,059	446,694	599,753
3,032,690	2,562,265	1,365,420	6,960,375	158,661	(184,322)	(25,661)
2,033,693	1,718,231	2,035,059	5,786,983	106,396	(342,579)	(236,183)
6,636,203	5,606,807	4,069,183	16,312,193	347,185	(388,183)	(40,998)
10,418,141	8,802,098	3,193,095	22,413,334	545,044	1,499,930	2,044,974
13,094,020	11,062,899	7,224,731	31,381,650	685,037	1,735,842	2,420,879
178,387	150,716	446,404	775,507	9,333	(101,793)	(92,460)
11,131,726	9,404,993	1,663,226	22,199,945	582,376	8,375,189	8,957,565
642,223	542,602	285,597	1,470,422	33,599	244,461	278,060
7,207,064	6,089,117	2,733,075	16,029,256	377,050	903,954	1,281,004
71,362	60,293	187,026	318,681	3,733	(35,460)	(31,727)
7,635,200	6,450,841	2,849,904	16,935,945	399,449	33,777	433,226
14,093,017	11,906,933	5,204,152	31,204,102	737,301	1,948,072	2,685,373
12,772,908	10,791,598	4,516,188	28,080,694	668,237	1,572,124	2,240,361
—	—	138,248	138,248	—	(463)	(463)
2,176,380	1,838,784	709,508	4,724,672	113,861	(117,950)	(4,089)
—	—	185,125	185,125	—	61	61
11,203,051	9,465,254	4,255,120	24,923,425	586,108	2,022,286	2,608,394
7,349,789	6,209,702	2,853,425	16,412,916	384,517	1,340,949	1,725,466
11,345,776	9,585,839	2,689,118	23,620,733	593,574	4,365,648	4,959,222
30,540,838	25,803,398	11,640,639	67,984,875	1,597,798	5,398,876	6,996,674
3,888,962	3,285,713	1,311,308	8,485,983	203,458	395,734	599,192
12,416,135	10,490,166	2,715,963	25,622,264	649,572	1,776,959	2,426,531
535,161	452,148	157,424	1,144,733	27,998	15,872	43,870
820,610	693,318	849,682	2,363,610	42,932	(124,727)	(81,795)
428,136	361,724	1,720,468	2,510,328	22,399	(378,390)	(355,991)
642,223	542,602	876,338	2,061,163	33,599	(170,057)	(136,458)
1,748,244	1,477,060	1,787,172	5,012,476	91,463	(318,959)	(227,496)
713,585	602,895	765,484	2,081,964	37,332	(175,050)	(137,718)
1,213,084	1,024,912	852,315	3,090,311	63,465	(154,179)	(90,714)
392,474	331,594	453,263	1,177,331	20,533	(4,116)	16,417
998,997	844,034	1,348,735	3,191,766	52,264	(287,173)	(234,909)
35,662	30,130	167,421	233,213	1,866	(32,619)	(30,753)
2,675,879	2,260,801	1,274,541	6,211,221	139,993	(40,405)	99,588
285,411	241,139	146,397	672,947	14,932	(22,979)	(8,047)
1,213,084	1,024,912	552,909	2,790,905	63,465	(38,700)	24,765
784,910	663,156	806,128	2,254,194	41,064	(150,144)	(109,080)
1,605,520	1,356,474	5,415,038	8,377,032	83,996	(893,492)	(809,496)
1,034,697	874,196	1,692,739	3,601,632	54,132	(288,928)	(234,796)
1,070,359	904,327	260,801	2,235,487	55,998	151,979	207,977
606,523	512,440	285,791	1,404,754	31,731	(50,111)	(18,380)
2,711,579	2,290,963	1,719,505	6,722,047	141,861	(193,590)	(51,729)
10,061,367	8,500,666	5,980,471	24,542,504	526,378	(233,614)	292,764
1,676,882	1,416,767	1,221,749	4,315,398	87,729	(76,273)	11,456
20,158,397	17,031,462	18,675,481	55,865,340	1,054,622	(3,446,564)	(2,391,942)
1,177,384	994,750	921,767	3,093,901	61,597	(119,774)	(118,177)
998,997	844,034	409,743	2,252,774	52,264	123,455	175,719
3,282,439	2,773,273	2,347,909	8,403,621	171,727	(331,897)	(160,170)
178,387	150,716	103,995	433,098	9,333	(14,383)	(5,050)
2,212,080	1,868,946	751,126	4,832,152	115,729	(62,709)	53,020
3,104,052	2,622,557	1,534,367	7,260,976	162,394	97,278	259,672
—	—	43,806,274	43,806,274	—	(388,488)	(388,488)
499,498	422,017	289,041	1,210,556	26,132	45,834	71,966
6,172,405	5,214,952	4,961,833	16,349,190	322,920	(591,150)	(268,230)
927,634	783,741	—	1,711,375	48,531	99,758	148,289
2,533,192	2,140,248	2,220,831	6,894,271	132,528	(323,993)	(191,465)
3,567,851	3,014,412	1,818,037	8,400,300	186,658	121,723	308,381
7,314,089	6,179,540	916,740	14,410,369	382,650	1,330,877	1,713,527
1,569,857	1,326,344	1,065,784	3,961,985	82,130	(69,928)	12,202
2,604,516	2,200,508	341,131	5,146,155	136,260	54,323	190,583
321,111	271,301	410,539	1,002,951	16,800	(84,366)	(67,566)
107,025	90,423	62,476	259,924	5,599	(8,630)	(3,031)
35,662	30,130	21,022	86,814	1,866	(2,877)	(1,011)
—	—	1,320,200	1,320,200	—	(89,214)	(89,214)
—	—	6,119,358	6,119,358	—	(804,094)	(804,094)
214,087	180,878	55,217	450,182	11,200	12,483	23,683
249,749	211,009	216,086	676,844	13,066	36,771	49,837
356,774	301,432	179,895	838,101	18,665	(30,004)	(11,339)
178,387	150,716	103,995	433,098	9,333	(14,383)	(5,050)
963,334	813,904	249,298	2,026,536	50,399	38,432	88,831
2,461,830	2,079,955	770,500	5,312,285	128,795	208,731	337,526
178,387	150,716	434,572	763,675	9,333	(14,084)	(4,751)
142,725	120,585	50,236	313,546	7,467	16,964	24,431
2,354,767	1,989,500	1,347,260	5,691,527	123,194	(160,954)	(37,760)
214,087	180,878	248,554	643,519	11,200	(17,171)	(5,971)
1,141,721	964,620	191,122	2,297,463	59,731	319,734	379,465
—	—	439,319	439,319	—	(89,171)	(89,171)
142,725	120,585	83,081	346,391	7,467	(11,479)	(4,012)
856,272	723,449	421,085	2,000,806	44,797	(37,978)	6,819
1,962,331	1,657,938	—	3,620,269	102,663	1,476,300	1,578,963
249,749	211,009	468,296	929,054	13,066	(77,838)	(64,772)
1,106,021	934,457	561,412	2,601,890	57,863	(56,930)	833
1,855,269	1,567,483	2,405,202	5,827,954	97,062	(266,758)	(169,696)

State of New Jersey  
**State Health Benefit Local Government Retired Employees Plan**  
Schedule of OPEB Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2021

	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Deferred outflows of resources		
					Net difference between projected and actual investment earnings on OPEB plan investments	Total deferred outflows of resources	
MONROE TOWNSHIP MUNICIPAL UTIL	1378-00	\$ 8,185,761	183,679	1,177,546	3,914	1,080,567	2,445,706
NEPTUNE TOWNSHIP HOUSING AUTHO	1381-00	3,410,779	76,534	490,651	1,631	289,845	858,661
ENGLEWOOD CITY HOUSING AUTH	1382-00	2,728,587	61,226	392,515	1,305	307,162	762,208
BOONTON TOWN HOUSING AUTHORITY	1388-00	1,023,288	22,961	147,203	489	439,298	609,951
HAMILTON TOWNSHIP FIRE COMM DI	1396-00	—	—	—	—	858,156	858,156
DEPTFORD TWP MUA	1398-00	4,263,428	95,666	613,307	2,039	272,242	983,254
CARTERET BOROUGH HOUSING AUTH	1400-00	2,728,587	61,226	392,515	1,305	197,242	652,288
LAKEWOOD TOWNSHIP HOUSING AUTH	1401-00	3,581,236	80,359	515,172	1,712	319,889	917,132
PLEASANTVILLE CITY HOUSING AUT	1414-00	—	—	—	—	300,873	300,873
SALEM CITY HOUSING AUTHORITY	1415-00	852,650	19,132	122,656	408	211,947	354,143
MERCER COUNTY PARK COMMISSION	1416-00	35,641,907	799,762	5,127,195	17,042	4,152,587	10,096,586
BERKELEY TOWNSHIP HOUSING AUTH	1425-00	682,192	15,308	98,135	326	49,223	162,992
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	—	—	—	—	143,102	143,102
GLOUCESTER TWP M U A	1439-00	10,061,518	225,768	1,447,379	4,811	1,071,426	2,749,384
WEST MILFORD TOWNSHIP MUN UTIL	1443-00	—	—	—	—	2,883	2,883
KEANSBURG BORO HOUSING AUTH	1450-00	341,096	7,654	49,068	163	312,763	369,648
POMPTON LAKES BOROUGH MUA	1451-00	3,410,779	76,534	490,651	1,631	658,909	1,227,725
JACKSON TOWNSHIP MUNICIPAL UTI	1457-00	10,402,614	233,422	1,496,447	4,974	1,192,309	2,927,152
VINELAND CITY HOUSING AUTHORITY	1460-00	7,674,027	172,196	1,103,932	3,669	1,379,087	2,658,884
CAPE MAY CITY HOUSING AUTH	1463-00	682,192	15,308	98,135	326	50,722	164,491
HACKETTSTOWN TOWN MUN UTIL AUT	1466-00	4,433,886	99,491	637,828	2,120	897,596	1,637,035
BERKELEY TOWNSHIP SEWERAGE AUT	1467-00	3,069,683	68,880	441,583	1,468	260,437	772,368
WOODBIDGE TOWNSHIP FIRE DIST	1469-00	2,217,033	49,748	318,927	1,060	316,435	686,170
HADDON TOWNSHIP HOUSING AUTH	1470-00	682,192	15,308	98,135	326	61,533	175,302
OCEAN TOWNSHIP SEWERAGE AUTH	1476-00	5,798,270	130,106	834,098	2,772	681,381	1,648,357
ATLANTIC COUNTY IMPROVEMENT AU	1479-00	2,728,587	61,226	392,515	1,305	267,471	722,517
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1,875,937	42,094	269,859	897	943,761	1,256,611
WASHINGTON TOWNSHIP MUN UTIL A	1489-00	6,650,919	149,239	956,755	3,180	506,715	1,615,889
MIDDLETOWN TOWNSHIP SEWERAGE A	1494-00	8,867,772	198,982	1,275,656	4,240	417,591	1,896,469
ESSEX REGIONAL HEALTH COMMISSI	1500-00	1,364,203	30,611	196,245	652	98,677	326,185
HAMILTON TOWNSHIP MUN UTIL AUT	1501-00	3,240,141	72,705	466,104	1,549	766,467	1,306,825
NEW JERSEY HOUSING/MORTGAGE FI	1502-00	63,950,883	1,434,981	9,199,526	30,577	3,368,792	14,033,876
BRICK TOWNSHIP HOUSING AUTHORITY	1503-00	1,534,841	34,440	220,792	734	257,606	513,572
NEW JERSEY EDUCATIONAL FACILIT	1504-00	3,410,779	76,534	490,651	1,631	196,086	764,902
LINDEN CITY HOUSING AUTHORITY	1505-00	3,069,683	68,880	441,583	1,468	604,081	1,116,012
CLIFFSIDE PARK BOROUGH HOUSING	1513-00	4,092,790	91,837	588,760	1,957	375,923	1,058,477
NEW JERSEY ASSOCIATION OF COUN	1516-00	852,650	19,132	122,656	408	1,040,394	1,182,590
TWO RIVER WATER RECLAMATION AU	1525-00	8,697,314	195,157	1,251,135	4,159	808,676	2,259,127
GLOUCESTER COUNTY UTILITIES AU	1526-00	15,518,691	348,221	2,232,410	7,420	1,399,120	3,987,171
MERCER COUNTY IMPROVEMENT AUTH	1527-00	5,286,536	118,624	760,484	2,528	645,927	1,527,563
SOUTH JERSEY PORT CORPORATION	1530-00	22,681,164	508,938	3,262,753	10,845	2,225,814	6,008,350
HAMILTON TOWNSHIP FIRE COMM DI	1534-00	—	—	—	—	803,598	803,598
EGG HARBOR TOWNSHIP MUNI UTIL AUTH	1535-00	—	—	—	—	127,945	127,945
BUENA BOROUGH MUN UTIL AUTH	1540-00	2,387,491	53,572	343,448	1,142	172,569	570,731
BAYSHORE REGIONAL SEWERAGE AUT	1542-00	8,356,218	187,504	1,202,067	3,995	1,265,049	2,658,615
MIDDLE BROOK REGIONAL HEALTH C	1545-00	1,023,288	22,961	147,203	489	318,237	488,890
EDGEWATER BOROUGH HOUSING AUTH	1553-00	682,192	15,308	98,135	326	49,223	162,992
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	—	—	—	—	2,369,545	2,369,545
WILDWOOD CITY HOUSING AUTH	1560-00	1,364,203	30,611	196,245	652	263,060	490,568
FREEHOLD BOROUGH HOUSING AUTH	1561-00	682,192	15,308	98,135	326	49,223	162,992
WOODBIDGE TOWNSHIP FIRE DIST	1562-00	9,549,964	214,290	1,373,791	4,566	876,475	2,469,122
ATLANTIC COUNTY BOARD OF WELFA	1565-00	38,200,036	857,163	5,495,189	18,265	2,293,007	8,663,624
ATLANTIC CO BD OF WELFARE WORK	1565-01	6,480,261	145,410	932,208	3,098	821,017	1,901,733
ATLANTIC CO BD OF WELFARE YOUT	1565-02	682,192	15,308	98,135	326	359,997	473,766
BERGEN COUNTY BD OF SOC SERV	1566-00	59,346,359	1,331,661	8,537,151	28,376	5,018,758	14,915,946
BURLINGTON COUNTY BD OF SOC SE	1567-00	71,624,909	1,607,177	10,303,457	34,247	4,722,589	16,667,470
GLOUCESTER COUNTY BD OF SOC SE	1571-00	45,021,413	1,010,227	6,476,465	21,527	4,747,248	12,255,467
MERCER COUNTY BOARD OF SOC SER	1573-00	126,196,286	2,831,694	18,153,713	60,339	12,088,378	33,134,124
OCEAN COUNTY BOARD OF SOCIAL S	1577-00	116,987,418	2,625,058	16,828,990	55,936	8,333,449	27,843,433
SALEM COUNTY BOARD OF SOC SERV	1579-00	19,782,120	443,887	2,845,717	9,459	2,751,321	6,050,384
SOMERSET COUNTY BOARD OF SOC S	1580-00	40,246,431	903,082	5,789,569	19,243	5,553,780	12,265,674
UNION COUNTY BOARD OF SOC SERV	1582-00	170,458	3,825	24,521	82	13,859	42,287
SOUTH MONMOUTH REGIONAL SEWERA	1585-00	7,162,473	160,717	1,030,343	3,425	1,179,613	2,374,098
LOWER TOWNSHIP MUNICIPAL UTIL	1589-00	5,798,270	130,106	834,098	2,772	3,697,240	4,664,216
HUDSON REGIONAL HEALTH COMM	1591-00	5,798,270	130,106	834,098	2,772	1,052,406	2,019,382
RARITAN TOWNSHIP MUNICIPAL UTI	1595-00	6,139,365	137,760	883,166	2,935	829,524	1,853,385
OCEAN COUNTY UTILITIES AUTHORI	1597-00	68,896,323	1,545,951	9,910,942	32,942	8,898,206	20,388,041
MARLBORO TOWNSHIP MUNICIPAL UT	1598-00	170,458	3,825	24,521	82	2,883	31,311
NEW JERSEY SPORTS & EXPOSITION	1599-00	29,332,084	658,177	4,219,508	14,025	2,341,215	7,232,925
NJ SPORTS & EXPOSITION AUTHORI	1599-01	6,821,377	153,064	981,275	3,262	494,542	1,632,143
ROCKAWAY VALLEY SEWERAGE AUTH	1601-00	8,015,123	179,850	1,152,999	3,832	1,511,430	2,848,111
MONMOUTH COUNTY BAYSHORE OUTFA	1608-00	1,364,203	30,611	196,245	652	12,918	240,426
NEW JERSEY HEALTH CARE FAC FIN	1616-00	3,581,236	80,359	515,172	1,712	3,978,223	4,575,466
MIDDLETOWN TOWNSHIP HOUSING AU	1619-00	1,875,937	42,094	269,859	897	395,128	707,978
WESTERN MONMOUTH UTILITIES AUT	1621-00	13,131,200	294,648	1,888,962	6,279	1,040,853	3,230,742
WEEHAWKEN TOWNSHIP HOUSING AUT	1625-00	1,193,745	26,786	171,724	571	274,926	474,007
LITTLE EGG HARBOR TWP MUN UTIL	1627-00	5,627,632	126,277	809,552	2,691	648,797	1,587,317
NEPTUNE TOWNSHIP SEWERAGE AUTH	1628-00	4,774,982	107,145	686,895	2,283	295,132	1,091,455
PEMBERTON TOWNSHIP MUNICIPAL U	1629-00	—	—	—	—	—	—
JACKSON TOWNSHIP FIRE DISTRICT	1630-00	2,557,949	57,397	367,969	1,223	2,255,305	2,681,894
CAMDEN COUNTY MUN UTIL AUTH	1631-00	24,557,102	551,032	3,532,612	11,742	2,062,834	6,158,220
LOGAN TWP MUNICIPAL UTIL AUTH	1632-00	2,046,395	45,919	294,380	978	2,074,819	2,416,096
HILLSBOROUGH TOWNSHIP MUN UTIL	1633-00	4,604,524	103,320	662,375	2,202	773,325	1,541,222
WEST WINDSOR TOWNSHIP PARKING	1635-00	1,193,745	26,786	171,724	571	151,532	350,613

Deferred inflows of resources			OPEB Expense			
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
1,712,582	1,446,929	634,929	3,794,440	89,597	9,718	99,315
713,585	602,895	319,261	1,635,741	37,332	(28,081)	9,251
570,861	482,310	238,102	1,291,273	29,866	11,753	41,619
214,087	180,878	152,575	547,540	11,200	42,680	53,880
—	—	4,491,504	4,491,504	—	(479,026)	(479,026)
891,972	753,611	634,012	2,279,595	46,665	(101,893)	(55,228)
570,861	482,310	332,862	1,386,033	29,866	(45,970)	(16,104)
749,248	633,026	399,161	1,781,435	39,198	(30,550)	8,648
—	—	1,758,960	1,758,960	—	(325,898)	(325,898)
178,387	150,716	321,346	650,449	9,333	(14,315)	(4,982)
7,456,813	6,300,126	4,100,556	17,857,495	390,116	(161,088)	229,028
142,725	120,585	83,081	346,391	7,467	(11,479)	(4,012)
—	—	571,685	571,685	—	(59,273)	(59,273)
2,105,018	1,778,491	1,335,779	5,219,288	110,128	(140,451)	(30,323)
—	—	313,592	313,592	—	(59,449)	(59,449)
71,362	60,293	532,009	663,664	3,733	(35,099)	(31,366)
713,585	602,895	676,373	1,992,853	37,332	(29,591)	7,741
2,176,380	1,838,784	980,960	4,996,124	113,861	(21,945)	85,916
1,605,520	1,356,474	766,303	3,728,297	83,996	78,025	162,021
142,725	120,585	229,624	492,934	7,467	(41,221)	(33,754)
927,634	783,741	259,274	1,970,649	48,531	73,783	122,314
642,223	542,602	1,045,007	2,229,832	33,599	(141,957)	(108,358)
463,836	391,887	3,942	859,665	24,266	50,498	74,764
142,725	120,585	286,612	549,922	7,467	(41,160)	(33,693)
1,213,084	1,024,912	124,340	2,362,336	63,465	77,984	141,449
570,861	482,310	626,138	1,679,309	29,866	(50,241)	(20,375)
392,474	331,594	678,191	1,402,259	20,533	26,302	46,835
1,391,470	1,175,628	419,539	2,986,637	72,797	(24,557)	48,240
1,855,269	1,567,483	796,438	4,219,190	97,062	(94,577)	2,485
285,411	241,139	166,583	693,133	14,932	(22,986)	(8,054)
677,885	572,733	373,323	1,623,941	35,465	35,305	70,770
13,379,469	11,304,070	9,626,270	34,309,809	699,971	(1,696,720)	(996,749)
321,111	271,301	768,680	1,361,092	16,800	(141,226)	(124,426)
713,585	602,895	458,254	1,774,734	37,332	(86,755)	(49,423)
642,223	542,602	1,908,414	3,093,239	33,599	(229,627)	(196,028)
856,272	723,449	580,810	2,160,531	44,797	(69,473)	(24,676)
178,387	150,716	634,988	964,091	9,333	99,230	108,563
1,819,607	1,537,352	979,470	4,336,429	95,196	(143,712)	(48,516)
3,246,739	2,743,111	1,209,709	7,199,559	169,859	(28,116)	141,743
1,106,021	934,457	1,294,847	3,335,325	57,863	(177,265)	(119,402)
4,745,234	4,009,162	2,761,443	11,515,839	248,255	(347,708)	(99,453)
—	—	5,447,556	5,447,556	—	(656,498)	(656,498)
—	—	148,677	148,677	—	7	7
499,498	422,017	291,267	1,212,782	26,132	(40,218)	(14,086)
1,748,244	1,477,060	708,624	3,933,928	91,463	62,802	154,265
214,087	180,878	205,865	600,830	11,200	(14,750)	(3,550)
142,725	120,585	83,081	346,391	7,467	(11,479)	(4,012)
—	—	4,477,618	4,477,618	—	(298,776)	(298,776)
285,411	241,139	171,442	697,992	14,932	5,859	20,791
142,725	120,585	83,081	346,391	7,467	(11,479)	(4,012)
1,997,993	1,688,068	762,941	4,449,002	104,529	(43,350)	61,179
7,992,012	6,752,305	5,231,272	19,975,589	418,116	(765,662)	(347,546)
1,355,771	1,145,466	1,553,913	4,055,150	70,930	(280,363)	(209,433)
142,725	120,585	209,908	473,218	7,467	(9,004)	(1,537)
12,416,135	10,490,166	5,980,000	28,886,301	649,572	(505,325)	144,247
14,984,989	12,660,544	10,018,006	37,663,539	783,966	(1,222,212)	(438,246)
9,419,144	7,958,063	6,382,622	23,759,829	492,779	(559,213)	(66,434)
26,402,127	22,306,676	12,601,702	61,310,505	1,381,274	(892,857)	488,417
24,475,495	20,678,900	15,740,255	60,894,650	1,280,479	(1,704,925)	(424,446)
4,138,712	3,496,722	2,068,022	9,703,456	216,524	(62,037)	154,487
8,420,148	7,114,029	5,698,933	21,233,110	440,515	(291,185)	149,330
35,662	30,130	167,421	233,213	1,866	(32,619)	(30,753)
1,498,495	1,266,051	851,160	3,615,706	78,396	26,030	104,426
1,213,084	1,024,912	3,053,982	5,291,978	63,465	19,849	83,314
1,213,084	1,024,912	173,981	2,411,977	63,465	108,822	172,287
1,284,446	1,085,205	651,296	3,020,947	67,198	(16,512)	50,686
14,414,128	12,178,234	4,151,416	30,743,778	754,101	541,506	1,295,607
35,662	30,130	177,178	242,970	1,866	(32,611)	(30,745)
6,136,705	5,184,790	4,583,990	15,905,485	321,053	(881,935)	(560,882)
1,427,133	1,205,759	892,223	3,525,115	74,663	(116,198)	(41,535)
1,676,882	1,416,767	601,616	3,695,265	87,729	102,123	189,852
285,411	241,139	246,571	773,121	14,932	(52,720)	(37,788)
749,248	633,026	3,385,885	4,768,159	39,198	(118,984)	(79,786)
392,474	331,594	555,496	1,279,564	20,533	(60,582)	(40,049)
2,747,241	2,321,094	1,339,078	6,407,413	143,727	(104,405)	39,322
249,749	211,009	273,264	734,022	13,066	8,389	21,455
1,177,384	994,750	658,232	2,830,366	61,597	(63,900)	(2,303)
998,997	844,034	923,556	2,766,587	52,264	(112,237)	(59,973)
—	—	3,080,339	3,080,339	—	(564,158)	(564,158)
535,161	452,148	102,972	1,090,281	27,998	313,702	341,700
5,137,708	4,340,756	2,884,449	12,362,913	268,788	(295,979)	(27,191)
428,136	361,724	213,471	1,003,331	22,399	322,161	344,560
963,334	813,904	360,073	2,137,311	50,399	41,306	91,705
249,749	211,009	65,936	526,694	13,066	9,606	22,672

State of New Jersey  
**State Health Benefit Local Government Retired Employees Plan**  
Schedule of OPEB Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2021

Deferred outflows of resources							
	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
ATLANTIC COUNTY UTIL AUTHORITY	1636-00	\$ 73,159,751	1,641,617	10,524,249	34,981	17,021,043	29,221,890
NEW JERSEY ECONOMIC DEVELOPMEN	1644-00	50,649,044	1,136,504	7,286,016	24,217	11,569,032	20,015,769
LACEY TOWNSHIP MUNICIPAL UTIL	1645-00	4,774,982	107,145	686,895	2,283	305,002	1,101,325
CUMBERLAND COUNTY UTILITIES AU	1648-00	8,356,218	187,504	1,202,067	3,995	362,312	1,755,878
ESSEX COUNTY IMPROVEMENT AUTH	1649-00	5,286,536	118,624	760,484	2,528	1,008,370	1,890,006
CAPE MAY COUNTY MUN UTIL AUTH	1652-00	38,029,398	853,334	5,470,643	18,183	4,095,277	10,437,437
NEWTON TOWN HOUSING AUTH	1653-00	—	—	—	—	1,500	1,500
LAKEWOOD TWP MUN UTILITY AUTH	1655-00	6,821,377	153,064	981,275	3,262	1,165,740	2,303,341
OCEAN COUNTY SOIL CONSERVATION	1658-00	3,410,779	76,534	490,651	1,631	583,604	1,152,420
CUMBERLAND-SALEM CONSERVATION	1659-00	170,458	3,825	24,521	82	161,153	189,581
FREEHOLD SOIL CONSERVATION DIS	1660-00	3,240,141	72,705	466,104	1,549	337,323	877,681
WARREN COUNTY SOIL CONSERVATIO	1661-00	682,192	15,308	98,135	326	102,845	216,614
GLOUCESTER TOWNSHIP FIRE COMM	1663-00	1,534,841	34,440	220,792	734	262,874	518,840
BURLINGTON COUNTY SOIL CONS DI	1670-00	1,193,745	26,786	171,724	571	176,484	375,565
HUNTERDON COUNTY SOIL CONSERVA	1671-00	1,193,745	26,786	171,724	571	151,532	350,613
CHESTER BOROUGH TWP JT FR PUB	1673-00	852,650	19,132	122,656	408	12,918	155,114
CAPE-ATLANTIC SOIL CONSERV DIS	1674-00	1,193,745	26,786	171,724	571	447,934	647,015
WASHINGTON TWP BD OF FIRE COMM	1676-00	4,945,620	110,974	711,442	2,365	551,540	1,376,321
MERCER COUNTY SOIL CONSERVATIO	1680-00	341,096	7,654	49,068	163	24,670	81,555
GLOUCESTER TWP FIRE COMM DST 4	1682-00	1,534,841	34,440	220,792	734	294,538	550,504
GLOUCESTER COUNTY SOIL CONSERV	1686-00	511,554	11,479	73,589	245	258,203	343,516
SOUTHEAST MORRIS COUNTY MUN UT	1687-00	13,983,850	313,781	2,011,619	6,686	3,678,814	6,010,900
READINGTON LEBANON SEWERAGE AU	1694-00	1,193,745	26,786	171,724	571	233,661	432,742
ABERDEEN TOWNSHIP FIRE DISTRIC	1701-00	682,192	15,308	98,135	326	49,223	162,992
CHERRY HILL TWP FIRE DIST 13	1702-00	27,967,880	627,566	4,023,263	13,373	16,661,780	21,325,982
BUENA BOROUGH HOUSING AUTHORIT	1709-00	341,096	7,654	49,068	163	24,670	81,555
GLOUCESTER TOWNSHIP FIRE COMM	1715-00	1,534,841	34,440	220,792	734	176,406	432,372
CAMDEN CITY PARKING AUTH	1718-00	4,433,886	99,491	637,828	2,120	497,250	1,236,689
SUSSEX COUNTY MUNICIPAL UTIL A	1719-00	17,735,724	397,968	2,551,337	8,480	2,890,156	5,847,941
SALEM COUNTY IMPROVEMENT AUTHO	1720-00	—	—	—	—	—	—
MADISON BORO HOUSING AUTHORITY	1727-00	1,023,288	22,961	147,203	489	76,334	246,987
PINELANDS COMMISSION	1728-00	9,549,964	214,290	1,373,791	4,566	163,811	1,756,458
WARREN CO MOSQ EXTERM COMM	1729-00	1,705,299	38,265	245,312	815	445,014	729,406
ATLANTIC CITY MUN UTIL AUTH	1730-00	20,123,215	451,541	2,894,785	9,622	2,679,066	6,035,014
NJ TRANSIT CORPORATION	1733-00	—	—	—	—	127,945	127,945
MANTUA TOWNSHIP MUNICIPAL UTIL	1737-00	3,240,141	72,705	466,104	1,549	791,940	1,332,298
SOUTH ORANGE VILLAGE PARKING A	1739-00	1,193,745	26,786	171,724	571	235,104	434,185
VOORHEES FIRE DISTRICT	1740-00	170,458	3,825	24,521	82	503,830	532,258
VOORHEES FIRE DISTRICT PFRS	1740-01	1,364,203	30,611	196,245	652	98,677	326,185
CAMDEN COUNTY SOIL CON DIST	1741-00	511,554	11,479	73,589	245	36,978	122,291
WARREN CO (PEQUEST RIVER) MUN	1743-00	1,534,841	34,440	220,792	734	258,165	514,131
DEPTFORD TWP FIRE DISTRICT	1744-00	4,774,982	107,145	686,895	2,283	309,470	1,105,793
ABERDEEN TWP BD OF FIRE COMM 2	1752-00	—	—	—	—	319,138	319,138
NEW JERSEY WATER SUPPLY AUTHORH	1755-00	31,037,563	696,446	4,464,846	14,840	2,820,319	7,996,451
HUDSON-ESSEX-PASSAIC SOIL CON	1759-00	1,364,203	30,611	196,245	652	470,670	698,178
CUMBERLAND COUNTY IMPROV AUTH	1770-00	—	—	—	—	—	—
OCEAN TOWNSHIP FIRE DIST #2	1775-00	1,705,299	38,265	245,312	815	284,759	569,151
CAMDEN CO IMPROVEMENT AUTHORIT	1778-00	5,286,536	118,624	780,484	2,528	923,711	1,805,347
SAYREVILLE HOUSING AUTHORITY	1781-00	341,096	7,654	49,068	163	24,670	81,555
BORDENTOWN SEWERAGE AUTHORITY	1787-00	3,922,332	88,012	564,239	1,875	322,064	976,190
BRICK TOWNSHIP JOINT FIRE COMM	1793-00	1,364,203	30,611	196,245	652	110,872	338,380
HUDSON COUNTY IMPROVEMENT AUTH	1794-00	13,301,838	298,477	1,913,509	6,360	11,612,517	13,830,863
OLD BRIDGE TOWNSHIP FIRE DIST	1800-00	1,193,745	26,786	171,724	571	243,738	442,819
MIDDLESEX COUNTY MUN JOINT INS	1801-00	682,192	15,308	98,135	326	43,571	157,340
LAKEWOOD TWP FIRE DISTRICT 1	1807-00	5,116,078	114,799	735,963	2,446	3,862,684	4,715,892
WARREN CO POLLUTION CONTROL	1809-00	2,387,491	53,572	343,448	1,142	542,587	940,749
OCEAN TOWNSHIP FIRE DIST #1	1814-00	1,534,841	34,440	220,792	734	123,347	379,313
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	—	—	—	—	268,471	268,471
CAMDEN CO HEALTH SERVICES CTR	1817-00	38,370,494	860,988	5,519,710	18,346	615,327	7,014,371
HOWELL TOWNSHIP FIRE DIST #3	1818-00	682,192	15,308	98,135	326	337,990	451,759
GLOUCESTER TOWNSHIP FIRE COMM	1834-00	1,193,745	26,786	171,724	571	1,003,544	1,202,625
CAMDEN CO POLLUTION CONTROL FI	1835-00	5,116,078	114,799	735,963	2,446	379,404	1,232,612
NORTH HUDSON SEWERAGE AUTHORIT	1842-00	2,046,395	45,919	294,380	978	377,718	718,995
EAST BRUNSWICK TWP FIRE DIST #2	1843-00	170,458	3,825	24,521	82	159,653	188,081
BERKELEY TOWNSHIP MUN UTIL AUT	1847-00	1,534,841	34,440	220,792	734	1,452,141	1,708,107
PLAINSBORO TOWNSHIP FIRE DIST	1853-00	852,650	19,132	122,656	408	171,454	313,650
PLAINFIELD AREA SEWERAGE AUTHO	1865-00	1,705,299	38,265	245,312	815	417,817	702,209
HOPEWELL TWP FIRE DIST 1	1872-00	2,557,949	57,397	367,969	1,223	2,714,947	3,141,536
NEW JERSEY REDEVELOPMENT AUTHO	1875-00	2,217,033	49,748	318,927	1,060	285,179	654,914
BERGEN COUNTY IMPROVEMENT AUTH	1900-00	682,192	15,308	98,135	326	92,808	206,577
NORTH HUDSON REGIONAL FIRE & R	1906-00	85,949,855	1,928,612	12,364,144	41,096	12,194,611	26,528,463
BAYONNE CITY MUNICIPAL UTILITI	1919-00	1,193,745	26,786	171,724	571	76,334	275,415
COMPENSATION RATING & INSPEC.	8001-00	24,045,548	539,553	3,459,024	11,497	445,967	4,456,041
DELAWARE RIVER BASIN COMMISSIO	8006-00	10,402,614	233,422	1,496,447	4,974	845,826	2,580,669
NEW JERSEY SCHOOLS DEVELOPMENT	8012-00	31,378,479	704,096	4,513,888	15,003	158,571	5,391,558
KEARNY TOWN MUNICIPAL UTIL AUT	8016-00	1,193,745	26,786	171,724	571	306,209	505,290
NEPTUNE TOWNSHIP FIRE DIST # 1	8018-00	2,557,949	57,397	367,969	1,223	579,235	1,005,824
WOODBRIDGE TWP FIRE DIST (FORD	8023-00	3,751,694	84,184	539,692	1,794	1,876,798	2,502,468
OLD BRIDGE TWP FIRE DIST 4	8064-00	170,458	3,825	24,521	82	122,396	150,824
SECAUCUS TOWN MUNI UTIL AUTH	8072-00	4,263,428	95,666	613,307	2,039	3,989,983	4,700,995
SOUTH JERSEY TRANS AUTHORITY	8073-00	74,353,496	1,668,404	10,695,973	35,551	7,268,262	19,668,190
SOUTH JERSEY TRANS AUTHORITY	8073-60	—	—	—	—	159,653	159,653
WALL TOWNSHIP FIRE DIST 3	8078-00	—	—	—	—	1,002,318	1,002,318

Deferred inflows of resources			OPEB Expense				
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)	
15,306,100	12,931,845	807,526	29,045,471	800,766	2,627,111	3,427,877	
10,596,528	8,952,813	4,756,170	24,305,511	554,376	611,444	1,165,820	
998,997	844,034	429,122	2,272,153	52,264	(51,529)	735	
1,748,244	1,477,060	781,724	4,007,028	91,463	(113,303)	(21,840)	
1,106,021	934,457	1,181,961	3,222,439	57,863	(59,197)	(1,334)	
7,956,312	6,722,143	3,191,953	17,870,408	416,249	(108,404)	307,845	
—	—	146,460	146,460	—	(29,715)	(29,715)	
1,427,133	1,205,759	644,710	3,277,602	74,663	89,702	164,365	
713,585	602,895	135,633	1,452,113	37,332	88,909	126,241	
35,662	30,130	148,966	214,758	1,866	(2,884)	(1,018)	
677,885	572,733	238,995	1,489,613	35,465	30,756	66,221	
142,725	120,585	50,236	313,546	7,467	16,964	24,431	
321,111	271,301	21,212	613,624	16,800	60,767	77,567	
249,749	211,009	138,446	599,204	13,066	9,150	22,216	
249,749	211,009	65,936	526,694	13,066	9,606	22,672	
178,387	150,716	830,139	1,159,242	9,333	(161,629)	(152,296)	
249,749	211,009	242,848	703,606	13,066	39,374	52,440	
1,034,697	874,196	301,532	2,210,425	54,132	33,965	88,097	
71,362	60,293	41,599	173,254	3,733	(3,753)	(2,020)	
321,111	271,301	21,212	613,624	16,800	61,575	78,375	
107,025	90,423	365,309	562,757	5,599	(36,727)	(31,128)	
2,925,628	2,471,810	946,750	6,344,188	153,059	358,442	511,501	
249,749	211,009	213,798	674,556	13,066	(18,845)	(5,779)	
142,725	120,585	83,081	346,391	7,467	(11,479)	(4,012)	
5,851,293	4,943,651	402,867	11,197,811	306,121	2,483,768	2,789,889	
71,362	60,293	41,599	173,254	3,733	(3,753)	(2,020)	
321,111	271,301	21,212	613,624	16,800	32,323	49,123	
927,634	783,741	2,408,024	4,119,399	48,531	(398,518)	(349,987)	
3,710,575	3,134,998	660,328	7,505,901	194,125	400,533	594,658	
—	—	2,248,824	2,248,824	—	(739,745)	(739,745)	
214,087	180,878	436,418	831,383	11,200	(76,137)	(64,937)	
1,997,993	1,688,068	473,048	4,159,109	104,529	(76,327)	28,202	
356,774	301,432	147,492	805,698	18,665	30,596	49,261	
4,210,074	3,557,015	2,204,018	9,971,107	220,257	(15,996)	204,261	
—	—	148,677	148,677	—	7	7	
677,885	572,733	373,323	1,623,941	35,465	35,251	70,716	
249,749	211,009	549,212	1,009,970	13,066	(105,513)	(92,447)	
35,662	30,130	4,999,512	5,065,304	1,866	(870,516)	(868,650)	
285,411	241,139	166,583	693,133	14,932	(22,986)	(8,054)	
107,025	90,423	62,476	259,924	5,599	(6,630)	(3,031)	
321,111	271,301	168,704	761,116	16,800	3,873	20,673	
998,997	844,034	557,818	2,400,849	52,264	(26,023)	26,241	
—	—	370,056	370,056	—	107	107	
6,493,516	5,486,254	2,075,178	14,054,948	339,720	(27,906)	311,814	
285,411	241,139	339,842	866,392	14,932	8,046	22,978	
—	—	4,151,693	4,151,693	—	(1,365,688)	(1,365,688)	
356,774	301,432	91,879	750,085	18,665	29,386	48,051	
1,106,021	934,457	1,318,831	3,359,309	57,863	(33,915)	23,948	
71,362	60,293	41,599	173,254	3,733	(3,753)	(2,020)	
820,610	693,318	140,601	1,654,529	42,932	21,821	64,753	
285,411	241,139	369,971	896,521	14,932	(52,666)	(37,734)	
2,782,941	2,351,256	9,518,230	14,652,427	145,595	(14,855)	130,740	
249,749	211,009	132,671	593,429	13,066	9,552	22,618	
142,725	120,585	195,644	458,954	7,467	(40,758)	(33,291)	
1,070,359	904,327	—	1,974,686	55,998	796,343	852,341	
499,498	422,017	462,778	1,384,293	26,132	17,008	43,140	
321,111	271,301	390,800	983,212	16,800	(55,515)	(38,715)	
—	—	1,294,950	1,294,950	—	(121,865)	(121,865)	
8,027,674	6,782,435	8,360,605	23,170,714	419,982	(1,795,312)	(1,375,330)	
142,725	120,585	178,181	441,491	7,467	45,401	52,868	
249,749	211,009	8,212	468,970	13,066	157,990	171,056	
1,070,359	904,327	361,973	2,336,659	55,998	502	56,500	
428,136	361,724	140,834	930,694	22,399	52,129	74,528	
35,662	30,130	68,298	166,726	1,866	26,831	28,697	
321,111	271,301	1,171,333	1,763,745	16,800	3,761	20,561	
178,387	150,716	95,700	424,803	9,333	14,896	24,229	
356,774	301,432	171,211	829,417	18,665	30,703	49,368	
535,161	452,148	—	987,309	27,998	401,875	429,873	
463,836	391,887	322,298	1,178,021	24,266	(36,939)	(12,673)	
142,725	120,585	147,399	410,709	7,467	(11,471)	(4,004)	
17,981,979	15,192,646	5,901,822	39,076,447	940,759	605,953	1,546,712	
249,749	211,009	513,287	974,045	13,066	(134,718)	(121,652)	
5,030,684	4,250,333	2,909,904	12,190,921	263,189	(663,285)	(405,096)	
2,176,380	1,838,784	1,512,659	5,527,823	113,861	(175,912)	(62,051)	
6,564,841	5,546,515	12,669,553	24,780,909	343,451	(2,418,009)	(2,074,558)	
249,749	211,009	215,749	676,507	13,066	9,952	23,018	
535,161	452,148	231,514	1,218,823	27,998	45,518	73,516	
784,910	663,156	864,696	2,312,762	41,064	278,917	319,981	
35,662	30,130	12,810	78,602	1,866	26,375	28,241	
891,972	753,611	3,570,120	5,215,703	46,665	(43,081)	3,584	
15,555,849	13,142,854	7,007,711	35,706,414	813,832	(242,842)	570,990	
—	—	185,125	185,125	—	54	54	
—	—	1,243,663	1,243,663	—	(4,164)	(4,164)	

State of New Jersey  
**State Health Benefit Local Government Retired Employees Plan**  
 Schedule of OPEB Amounts by Employer and Nonemployer  
 As of and for the year ended June 30, 2021

<b>Deferred outflows of resources</b>							
	Employer number	Net OPEB liability	Differences between expected and actual experience	Changes of assumptions	Net difference between projected and actual investment earnings on OPEB plan investments	Changes in proportion	Total deferred outflows of resources
WALL TWP FIRE DIST 2	8079-00	\$ —	—	—	—	159,653	159,653
LINDENWOLD TWP FIRE DIST 1	8082-00	511,554	11,479	73,589	245	332,997	418,310
SECAUCUS HOUSING AUTHORITY	8099-00	1,705,299	38,265	245,312	815	123,347	407,739
PRINCETON	8140-00	35,471,449	795,937	5,102,674	16,960	11,352,360	17,267,931
PRINCETON RETIRED CH48	8140-01	12,278,551	275,516	1,766,306	5,871	2,776,655	4,824,348
Total Non Special Funding Situations		<u>14,138,423,345</u>	<u>317,249,327</u>	<u>2,033,854,475</u>	<u>6,760,149</u>	<u>5,288,207,855</u>	<u>7,646,071,806</u>
Total		<u>\$ 17,999,781,235</u>	<u>403,893,589</u>	<u>2,589,322,345</u>	<u>8,606,416</u>	<u>5,534,468,995</u>	<u>8,536,291,345</u>

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



Deferred inflows of resources				OPEB Expense		
Differences between expected and actual experience	Changes of assumptions	Changes in proportion	Total deferred inflows of resources	Proportionate share of allocable plan OPEB expense	Net amortization of deferred amounts from changes in proportion	Total OPEB expense (benefit)
—	—	185,125	185,125	—	54	54
107,025	90,423	518,004	715,452	5,599	(92,730)	(87,131)
356,774	301,432	208,183	866,389	18,665	(28,738)	(10,073)
7,421,151	6,269,995	4,687,854	18,379,000	388,251	478,185	866,436
2,568,854	2,170,378	98,211	4,837,443	134,394	441,104	575,498
<u>2,957,966,932</u>	<u>2,499,132,356</u>	<u>1,741,997,830</u>	<u>7,199,097,118</u>	<u>154,751,299</u>	<u>569,160,994</u>	<u>723,912,293</u>
<u>3,765,820,027</u>	<u>3,181,672,721</u>	<u>5,534,468,995</u>	<u>12,481,961,743</u>	<u>197,015,566</u>	<u>—</u>	<u>197,015,566</u>

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

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

June 30, 2021

**(1) General Information about the OPEB Plan**

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

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

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

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

**(2) Basis of Presentation**

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

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

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

June 30, 2021

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, 2021 were \$3,872,142,278 and \$14,177,910,609, 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, 2020 through June 30, 2021. 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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**(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, 2021 is as follows:

Total OPEB liability	\$	18,050,052,887
Plan fiduciary net position		<u>50,271,652</u>
Net OPEB liability	\$	<u><u>17,999,781,235</u></u>

The total OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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:

Inflation rate		2.50%
Salary increases*:		
Public Employees' Retirement System (PERS)		
Initial fiscal year applied		
Rate through 2026		2.00% to 6.00%
Rate thereafter		3.00% to 7.00%
Police and Firemen's Retirement System (PFRS)		
Rate for all future years		3.25% to 15.25%

Mortality:

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

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

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Actuarial assumptions used in the July 1, 2020 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

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

**(b) Discount Rate**

The discount rate for June 30, 2021 was 2.16%. 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.

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

The following presents the collective net OPEB liability as of June 30, 2021, 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 (1.16%)</u>	<u>At discount rate (2.16%)</u>	<u>At 1% increase (3.16%)</u>
\$	21,182,289,882	17,999,781,235	15,477,574,697

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

The following presents the net OPEB liability as of June 30, 2021, calculated using the healthcare trend rate as disclosed above as well as what the net OPEB liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% decrease</u>	<u>Healthcare cost trend rate</u>	<u>1% increase</u>
\$	15,017,879,689	17,999,781,235	21,890,793,528

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

The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) for the year ended June 30, 2021.

	Year of deferral	Amortization period	Beginning of year balance	Additions	Deductions	End of year balance
<b>Deferred Outflows of Resources:</b>						
Differences between expected and actual experience	2020	7.87 years	\$ 472,699,992	—	68,806,403	403,893,589
Change of assumptions	2020	7.87 years	2,684,248,513	—	390,720,308	2,293,528,205
	2021	7.82 years	—	339,165,715	43,371,575	295,794,140
Subtotal			<u>2,684,248,513</u>	<u>339,165,715</u>	<u>434,091,883</u>	<u>2,589,322,345</u>
Differences between projected and actual investments earnings on OPEB plan investments						
	2017	5 years	874,669	—	874,669	—
	2018	5 years	2,827,614	—	1,413,808	1,413,806
	2019	5 years	3,875,599	—	1,291,866	2,583,733
	2020	5 years	3,819,202	—	954,800	2,864,402
	2021	5 years	—	2,180,594	436,119	1,744,475
Subtotal			<u>11,397,084</u>	<u>2,180,594</u>	<u>4,971,262</u>	<u>8,606,416</u>
Total Deferred Outflows			<u>\$ 3,168,345,589</u>	<u>341,346,309</u>	<u>507,869,548</u>	<u>3,001,822,350</u>
<b>Deferred Inflows of Resources:</b>						
Differences between expected and actual experience	2018	8.14 years	\$ 2,289,878,869	—	445,501,726	1,844,377,143
	2019	8.05 years	1,052,115,240	—	173,903,345	878,211,895
	2021	7.82 years	—	1,196,197,410	152,966,421	1,043,230,989
Subtotal			<u>3,341,994,109</u>	<u>1,196,197,410</u>	<u>772,371,492</u>	<u>3,765,820,027</u>
Change of assumptions	2017	8.04 years	1,300,362,926	—	321,872,012	978,490,914
	2018	8.14 years	1,461,326,422	—	284,304,751	1,177,021,671
	2019	8.05 years	1,229,360,163	—	203,200,027	1,026,160,136
Subtotal			<u>3,991,049,511</u>	<u>—</u>	<u>809,376,790</u>	<u>3,181,672,721</u>
Total Deferred Inflows			<u>\$ 7,333,043,620</u>	<u>1,196,197,410</u>	<u>1,581,748,282</u>	<u>6,947,492,748</u>

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

Year ending June 30:	
2022	\$ (1,074,753,405)
2023	(1,076,167,210)
2024	(1,077,459,075)
2025	(769,416,743)
2026	(129,344,414)
Thereafter	<u>181,470,449</u>
Total	<u>\$ (3,945,670,398)</u>

Changes in Proportion

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

**(7) OPEB (Benefit) Expense**

The components of allocable OPEB (benefit) expense, which exclude OPEB expense related to specific liabilities of individual employers, for the year ending June 30, 2021 are as follows:

Service cost	\$ 846,075,674
Interest on total OPEB liability	413,837,061
Expected investment return	(2,381,937)
Administrative expense	11,334,383
Changes of benefit terms	2,029,119
Current period recognition (amortization) of deferred inflows/outflows of resources:	
Differences between expected and actual experience	(703,565,089)
Changes of assumptions	(375,284,907)
Differences between projected and actual investment earnings on OPEB plan investments	<u>4,971,262</u>
Total OPEB (benefit) expense	<u>\$ 197,015,566</u>

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CHESTERFIELD TOWNSHIP	0009-00	13	0.080005%
HAMILTON TOWNSHIP	0013-00	80	0.492338%
HANOVER TOWNSHIP	0015-00	33	0.203089%
HILLSBOROUGH TOWNSHIP	0016-00	85	0.523109%
HOLLAND TOWNSHIP	0017-00	5	0.030771%
HOPEWELL TOWNSHIP	0018-00	30	0.184627%
MANCHESTER TOWNSHIP	0020-00	16	0.098468%
MOORESTOWN TOWNSHIP	0025-00	41	0.252323%
PEMBERTON TOWNSHIP	0028-00	43	0.264632%
RIVERSIDE TOWNSHIP	0033-00	6	0.036925%
COLTS NECK TOWNSHIP	0037-00	31	0.190781%
CAPE MAY CITY	0040-00	2	0.012308%
FLORENCE TOWNSHIP	0042-00	36	0.221552%
HIGH BRIDGE BOROUGH	0046-00	11	0.067696%
MONTGOMERY TOWNSHIP	0049-00	43	0.264632%
MOUNT EPHRAIM BOROUGH	0050-00	13	0.080005%
WEST AMWELL TOWNSHIP	0054-00	3	0.018463%
WESTVILLE BOROUGH	0055-00	15	0.092313%
LYNDHURST TOWNSHIP	0059-00	59	0.363099%
BEDMINSTER TOWNSHIP	0063-00	22	0.135393%
FLEMINGTON BOROUGH	0068-00	22	0.135393%
HAWTHORNE BOROUGH	0071-00	22	0.135393%
NATIONAL PARK BOROUGH	0073-00	2	0.012308%
PENNSAUKEN TOWNSHIP	0075-00	110	0.676965%
SPARTA TOWNSHIP	0078-00	33	0.203089%
TEWKSBURY TOWNSHIP	0079-00	16	0.098468%
WOODSTOWN BOROUGH	0080-00	15	0.092313%
LONGPORT BOROUGH	0082-00	18	0.110776%
PATERSON CITY	0083-00	6	0.036925%
STONE HARBOR BOROUGH	0085-00	6	0.036925%
LITTLE FERRY BOROUGH	0087-00	1	0.006154%
MIDLAND PARK BOROUGH	0088-00	1	0.006154%
NETCONG BOROUGH	0090-00	3	0.018463%
WEST DEPTFORD TOWNSHIP	0092-00	1	0.006154%
ISLAND HEIGHTS BOROUGH	0093-00	1	0.006154%
LINWOOD CITY	0094-00	4	0.024617%
LUMBERTON TOWNSHIP	0095-00	36	0.221552%
HALEDON BOROUGH	0096-00	28	0.172318%
MAPLE SHADE TOWNSHIP	0099-00	37	0.227706%
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	18	0.110776%
WOODBIDGE TOWNSHIP	0103-00	1	0.006154%
MARLBORO TOWNSHIP	0104-00	106	0.652348%
HOLMDEL TOWNSHIP	0105-00	63	0.387716%
BAY HEAD BOROUGH	0107-00	14	0.086159%
NORTH HALEDON BOROUGH	0108-00	26	0.160010%
ALLENTOWN BOROUGH	0118-00	6	0.036925%
MENDHAM TOWNSHIP	0121-00	26	0.160010%



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CLINTON TOWNSHIP	0131-00	11	0.067696%
EGG HARBOR TOWNSHIP	0132-00	124	0.763124%
HOWELL TOWNSHIP	0133-00	148	0.910825%
FRANKLIN BOROUGH	0134-00	24	0.147701%
HADDON HEIGHTS BOROUGH	0143-00	1	0.006154%
STAFFORD TOWNSHIP	0167-00	1	0.006154%
CHERRY HILL TOWNSHIP	0171-00	159	0.978522%
FAR HILLS BOROUGH	0174-00	12	0.073851%
WAYNE TOWNSHIP	0176-00	118	0.726199%
EAST RUTHERFORD BOROUGH	0177-00	9	0.055388%
POHATCONG TOWNSHIP	0178-00	19	0.116930%
WINFIELD TOWNSHIP	0182-00	12	0.073851%
PINE BEACH BOROUGH	0183-00	8	0.049234%
PEQUANNOCK TOWNSHIP	0184-00	40	0.246169%
BELVIDERE TOWN	0187-00	10	0.061542%
PROSPECT PARK BOROUGH	0194-00	22	0.135393%
ATLANTIC HIGHLANDS BOROUGH	0200-00	20	0.123084%
SWEDESBORO BOROUGH	0205-00	1	0.006154%
EAST BRUNSWICK TOWNSHIP	0206-00	86	0.529263%
CAMDEN COUNTY	0207-00	18	0.110776%
OCEAN CITY	0208-00	4	0.024617%
HIGHLAND PARK BOROUGH	0210-00	41	0.252323%
ALPINE BOROUGH	0211-00	8	0.049234%
OAKLYN BOROUGH	0212-00	1	0.006154%
RUTHERFORD BOROUGH	0213-00	47	0.289249%
BERNARDSVILLE BOROUGH	0215-00	29	0.178473%
SADDLE RIVER BOROUGH	0219-00	19	0.116930%
LAUREL SPRINGS BOROUGH	0221-00	10	0.061542%
SCOTCH PLAINS TOWNSHIP	0245-00	19	0.116930%
LOWER TOWNSHIP	0247-00	5	0.030771%
NORTH BRUNSWICK TOWNSHIP	0248-00	26	0.160010%
SOMERS POINT CITY	0251-00	9	0.055388%
PLEASANTVILLE CITY	0254-00	1	0.006154%
MENDHAM BOROUGH	0255-00	2	0.012308%
CRESSKILL BOROUGH	0256-00	31	0.190781%
KEYPORT BOROUGH	0258-00	38	0.233861%
MOUNT ARLINGTON BOROUGH	0259-00	1	0.006154%
WANAQUE BOROUGH	0260-00	7	0.043080%
TUCKERTON BOROUGH	0262-00	1	0.006154%
DELTRAN TOWNSHIP	0276-00	6	0.036925%
BRANCBURG TOWNSHIP	0279-00	1	0.006154%
HARDYSTON TOWNSHIP	0280-00	25	0.153856%
EAST WINDSOR TOWNSHIP	0282-00	1	0.006154%
LITTLE FALLS TOWNSHIP	0283-00	40	0.246169%
METUCHEN BOROUGH	0287-00	30	0.184627%
CLIFTON CITY	0302-00	317	1.950890%

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UNION BEACH BOROUGH	0314-00	28	0.172318%
MOUNT HOLLY TOWNSHIP	0320-00	26	0.160010%
TOTOWA BOROUGH	0323-00	48	0.295403%
BLOOMINGDALE BOROUGH	0328-00	1	0.006154%
WALL TOWNSHIP	0329-00	76	0.467721%
SOUTH RIVER BOROUGH	0331-00	30	0.184627%
CAMDEN CITY	0336-00	8	0.049234%
LAKE COMO BOROUGH	0337-00	6	0.036925%
OCEAN TOWNSHIP	0339-00	97	0.596960%
BORDENTOWN TWP	0342-00	40	0.246169%
WEST LONG BRANCH BOROUGH	0343-00	21	0.129239%
ESSEX COUNTY	0349-00	269	1.655487%
BORDENTOWN CITY	0353-00	19	0.116930%
NEWARK CITY	0356-00	9	0.055388%
NEWARK CITY	0356-01	2	0.012308%
TRENTON CITY	0359-00	3	0.018463%
JERSEY CITY (POLICE)	0360-01	2	0.012308%
JERSEY CITY (FIRE)	0360-02	2	0.012308%
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	3	0.018463%
MARGATE CITY	0361-00	102	0.627731%
AUDUBON PARK BOROUGH	0365-00	1	0.006154%
BEACHWOOD BOROUGH	0366-00	28	0.172318%
BROOKLAWN BOROUGH	0370-00	13	0.080005%
CHESILHURST BOROUGH	0372-00	9	0.055388%
EAST NEWARK BOROUGH	0376-00	11	0.067696%
ELMER BOROUGH	0377-00	1	0.006154%
EMERSON BOROUGH	0378-00	14	0.086159%
FRANKLIN LAKES BOROUGH	0384-00	25	0.153856%
FRENCHTOWN BOROUGH	0385-00	3	0.018463%
HAMBURG BOROUGH	0388-00	15	0.092313%
HARRINGTON PARK BOROUGH	0390-00	18	0.110776%
HAWORTH BOROUGH	0391-00	21	0.129239%
HIGHTSTOWN BOROUGH	0393-00	23	0.141547%
HOPATCONG BOROUGH	0395-00	47	0.289249%
INTERLAKEN BOROUGH	0396-00	3	0.018463%
KINNELON BOROUGH	0399-00	29	0.178473%
LAKEHURST BOROUGH	0400-00	1	0.006154%
LINDENWOLD BOROUGH	0403-00	14	0.086159%
MAGNOLIA BOROUGH	0405-00	16	0.098468%
MEDFORD LAKES BOROUGH	0406-00	13	0.080005%
MILLTOWN BOROUGH	0408-00	5	0.030771%
MONTVALE BOROUGH	0409-00	38	0.233861%
NEPTUNE CITY BOROUGH	0411-00	3	0.018463%
NEWFIELD BOROUGH	0412-00	1	0.006154%
NORTH CALDWELL TOWNSHIP	0414-00	13	0.080005%
NORTHVALE BOROUGH	0415-00	26	0.160010%
NORWOOD BOROUGH	0416-00	28	0.172318%

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PARAMUS BOROUGH	0418-00	3	0.018463%
PENNS GROVE BOROUGH	0420-00	13	0.080005%
PINE VALLEY BOROUGH	0421-00	3	0.018463%
RINGWOOD BOROUGH	0422-00	29	0.178473%
RIVERDALE BOROUGH	0423-00	25	0.153856%
ROSELAND BOROUGH	0428-00	1	0.006154%
SHIP BOTTOM BOROUGH	0430-00	3	0.018463%
SOMERDALE BOROUGH	0432-00	16	0.098468%
SOUTH PLAINFIELD BOROUGH	0433-00	59	0.363099%
STANHOPE BOROUGH	0435-00	11	0.067696%
WALDWICK BOROUGH	0441-00	39	0.240015%
WATCHUNG BOROUGH	0443-00	1	0.006154%
WEST PATERSON BOROUGH	0445-00	32	0.196935%
WEST WILDWOOD BOROUGH	0446-00	1	0.006154%
DEMAREST BOROUGH	0449-00	26	0.160010%
ENGLISHTOWN BOROUGH	0450-00	8	0.049234%
HARVEY CEDARS BOROUGH	0451-00	14	0.086159%
UPPER SADDLE RIVER BOROUGH	0452-00	34	0.209244%
BERNARDS TOWNSHIP	0457-00	54	0.332328%
BOONTON TOWNSHIP	0459-00	5	0.030771%
BRICK TOWNSHIP	0460-00	138	0.849283%
BURLINGTON TOWNSHIP	0462-00	52	0.320020%
CINNAMINSON TOWNSHIP	0464-00	11	0.067696%
CRANBURY TOWNSHIP	0466-00	1	0.006154%
DELANCO TOWNSHIP	0468-00	6	0.036925%
DEPTFORD TOWNSHIP	0470-00	1	0.006154%
TOMS RIVER TOWNSHIP	0471-00	158	0.972368%
EASTAMPTON TOWNSHIP	0474-00	7	0.043080%
EAST GREENWICH TOWNSHIP	0475-00	1	0.006154%
EAST HANOVER TOWNSHIP	0476-00	1	0.006154%
EDGEWATER PARK TOWNSHIP	0477-00	5	0.030771%
EVESHAM TOWNSHIP	0480-00	162	0.996984%
FRANKLIN TOWNSHIP	0482-00	38	0.233861%
FRANKLIN TOWNSHIP	0483-00	8	0.049234%
GALLOWAY TOWNSHIP	0486-00	86	0.529263%
GREENWICH TOWNSHIP	0491-00	15	0.092313%
HARRISON TOWNSHIP	0494-00	1	0.006154%
HOPEWELL TOWNSHIP	0496-00	1	0.006154%
JACKSON TOWNSHIP	0497-00	147	0.904671%
LEBANON TOWNSHIP	0501-00	1	0.006154%
LITTLE EGG HARBOR TOWNSHIP	0503-00	45	0.276940%
LOPATCONG TOWNSHIP	0505-00	20	0.123084%
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	12	0.073851%
OLD BRIDGE TOWNSHIP	0508-00	102	0.627731%
MANSFIELD TOWNSHIP	0512-00	1	0.006154%
MANSFIELD TOWNSHIP	0513-00	2	0.012308%
MONTVILLE TOWNSHIP	0521-00	15	0.092313%

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MOUNT LAUREL TOWNSHIP	0522-00	33	0.203089%
NORTH HANOVER TOWNSHIP	0525-00	15	0.092313%
OCEAN TOWNSHIP	0526-00	21	0.129239%
PLAINSBORO TOWNSHIP	0532-00	2	0.012308%
PLUMSTED TOWNSHIP	0533-00	14	0.086159%
HAZLET TOWNSHIP	0537-00	8	0.049234%
SOUTH BRUNSWICK TOWNSHIP	0544-00	82	0.504646%
SOUTH HARRISON TOWNSHIP	0545-00	1	0.006154%
BARNEGAT TOWNSHIP	0549-00	66	0.406179%
WARREN TOWNSHIP	0555-00	50	0.307711%
WASHINGTON TOWNSHIP	0557-00	1	0.006154%
WASHINGTON TOWNSHIP	0558-00	38	0.233861%
WATERFORD TOWNSHIP	0559-00	2	0.012308%
WESTAMPTON TOWNSHIP	0560-00	49	0.301557%
WILLINGBORO TOWNSHIP	0563-00	50	0.307711%
WOOLWICH TOWNSHIP	0566-00	28	0.172318%
WASHINGTON TOWNSHIP	0567-00	36	0.221552%
ATLANTIC COUNTY	0835-00	117	0.720044%
BERGEN COUNTY	0836-00	1	0.006154%
BURLINGTON COUNTY	0837-00	257	1.581636%
CAPE MAY COUNTY	0838-00	152	0.935442%
CUMBERLAND COUNTY	0839-00	186	1.144686%
GLOUCESTER COUNTY	0840-00	2	0.012308%
MIDDLESEX COUNTY	0841-00	402	2.473999%
MONMOUTH COUNTY	0842-00	494	3.040188%
MORRIS COUNTY	0843-00	282	1.735492%
OCEAN COUNTY	0844-00	4	0.024617%
SOMERSET COUNTY	0846-00	204	1.255462%
UNION COUNTY	0848-00	453	2.787865%
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	88	0.541572%
ABSECON CITY	0850-00	49	0.301557%
ASBURY PARK CITY	0851-00	3	0.018463%
ATLANTIC CITY	0852-00	163	1.003139%
BAYONNE CITY	0853-00	348	2.141671%
BEVERLY CITY	0854-00	1	0.006154%
BRIDGETON CITY	0855-00	55	0.338482%
BRIGANTINE CITY	0856-00	120	0.738507%
EAST ORANGE CITY	0858-00	443	2.726323%
EGG HARBOR CITY	0859-00	2	0.012308%
ELIZABETH CITY	0860-00	1	0.006154%
ENGLEWOOD CITY	0861-00	48	0.295403%
GARFIELD CITY	0862-00	61	0.375408%
GLOUCESTER CITY	0863-00	54	0.332328%
HACKENSACK CITY	0864-00	196	1.206228%
LONG BRANCH CITY	0867-00	172	1.058527%
MILLVILLE CITY	0868-00	17	0.104622%
NEW BRUNSWICK CITY	0869-00	229	1.409317%

**State of New Jersey**  
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Employer	Employer number	Plan members	Employer proportionate share
NORTH WILDWOOD CITY	0871-00	17	0.104622%
ORANGE CITY	0872-00	185	1.138532%
PASSAIC CITY	0873-00	1	0.006154%
PERTH AMBOY CITY	0874-00	1	0.006154%
PLAINFIELD CITY	0875-00	8	0.049234%
RAHWAY CITY	0876-00	1	0.006154%
SUMMIT CITY	0878-00	138	0.849283%
UNION CITY	0879-00	162	0.996984%
VENTNOR CITY	0880-00	137	0.843129%
VINELAND CITY	0881-00	272	1.673950%
WILDWOOD CITY	0882-00	27	0.166164%
RIDGEFIELD PARK VILLAGE	0884-00	32	0.196935%
SOUTH ORANGE VILLAGE	0886-00	122	0.750815%
BLOOMFIELD TOWNSHIP	0887-00	190	1.169303%
DOVER TOWN	0889-00	52	0.320020%
HACKETTSTOWN TOWN	0890-00	30	0.184627%
IRVINGTON TOWN	0892-00	256	1.575482%
MONTCLAIR TOWNSHIP	0894-00	37	0.227706%
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	263	1.618562%
MORRISTOWN TOWN	0895-00	89	0.547726%
PHILLIPSBURG TOWN	0897-00	50	0.307711%
WESTFIELD TOWN	0899-00	124	0.763124%
WEST NEW YORK TOWN	0900-00	114	0.701582%
WEST ORANGE TOWNSHIP	0901-00	182	1.120069%
BELLEVILLE TOWNSHIP	0902-00	164	1.009293%
BOGOTA BOROUGH	0907-00	31	0.190781%
BRIELLE BOROUGH	0909-00	26	0.160010%
CHATHAM BOROUGH	0913-00	33	0.203089%
CLIFFSIDE PARK BOROUGH	0914-00	1	0.006154%
COLLINGSWOOD BOROUGH	0915-00	1	0.006154%
DUMONT BOROUGH	0917-00	14	0.086159%
EDGEWATER BOROUGH	0920-00	29	0.178473%
FAIR LAWN BOROUGH	0922-00	8	0.049234%
FAIRVIEW BOROUGH	0923-00	1	0.006154%
FORT LEE BOROUGH	0925-00	92	0.566189%
GLEN RIDGE BOROUGH	0929-00	43	0.264632%
HASBROUCK HEIGHTS BOROUGH	0931-00	1	0.006154%
HO HO KUS BOROUGH	0932-00	27	0.166164%
LODI BOROUGH	0937-00	9	0.055388%
MADISON BOROUGH	0938-00	59	0.363099%
MANASQUAN BOROUGH	0939-00	30	0.184627%
MANTOLOKING BOROUGH	0940-00	17	0.104622%
MANVILLE BOROUGH	0941-00	13	0.080005%
MERCHANTVILLE BOROUGH	0942-00	17	0.104622%
MOUNTAIN LAKES BOROUGH	0946-00	12	0.073851%
MOUNTAINSIDE BOROUGH	0947-00	39	0.240015%
NEW MILFORD BOROUGH	0948-00	43	0.264632%

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Employer	Employer number	Plan members	Employer proportionate share
NEW PROVIDENCE BOROUGH	0949-00	18	0.110776%
NORTH PLAINFIELD BOROUGH	0951-00	112	0.689273%
OCEAN GATE BOROUGH	0952-00	1	0.006154%
PARK RIDGE BOROUGH	0955-00	20	0.123084%
POINT PLEASANT BOROUGH	0956-00	7	0.043080%
POINT PLEASANT BEACH BOROUGH	0957-00	5	0.030771%
RAMSEY BOROUGH	0960-00	9	0.055388%
RIVER EDGE BOROUGH	0963-00	38	0.233861%
ROCKAWAY BOROUGH	0964-00	23	0.141547%
ROSELLE PARK BOROUGH	0966-00	6	0.036925%
SAYREVILLE BOROUGH	0968-00	88	0.541572%
SEA GIRT BOROUGH	0969-00	7	0.043080%
SEASIDE HEIGHTS BOROUGH	0970-00	1	0.006154%
SEASIDE PARK BOROUGH	0971-00	11	0.067696%
SOMERVILLE BOROUGH	0972-00	27	0.166164%
SPRING LAKE BOROUGH	0973-00	8	0.049234%
SPRING LAKE HEIGHTS BOROUGH	0974-00	9	0.055388%
TENAFLY BOROUGH	0975-00	3	0.018463%
WASHINGTON BOROUGH	0976-00	3	0.018463%
WEST CALDWELL BOROUGH	0977-00	26	0.160010%
WESTWOOD BOROUGH	0978-00	44	0.270786%
WHARTON BOROUGH	0979-00	34	0.209244%
WILDWOOD CREST BOROUGH	0980-00	1	0.006154%
DENVILLE TOWNSHIP	0989-00	66	0.406179%
HADDON TOWNSHIP	0991-00	31	0.190781%
HARDING TOWNSHIP	0993-00	14	0.086159%
INDEPENDENCE TOWNSHIP	0995-00	6	0.036925%
LAKEWOOD TOWNSHIP	0996-00	147	0.904671%
LAWRENCE TOWNSHIP	0997-00	21	0.129239%
LIVINGSTON TOWNSHIP	0998-00	114	0.701582%
MAPLEWOOD TOWNSHIP	1000-00	181	1.113915%
MORRIS TOWNSHIP	1002-00	117	0.720044%
NORTH BERGEN TWP	1004-00	114	0.701582%
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	100	0.615422%
LONG HILL TOWNSHIP	1006-00	36	0.221552%
EDISON TOWNSHIP	1008-00	303	1.864731%
SOUTH HACKENSACK TOWNSHIP	1011-00	23	0.141547%
SPRINGFIELD TOWNSHIP	1012-00	4	0.024617%
TEANECK TOWNSHIP	1013-00	162	0.996984%
UNION TOWNSHIP	1014-00	1	0.006154%
WASHINGTON TOWNSHIP	1015-00	11	0.067696%
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	17	0.104622%
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	21	0.129239%
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	1	0.006154%
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	13	0.080005%
CHERRY HILL TWP FIRE DIST 13	1702-00	14	0.086159%
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	7	0.043080%

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<u>Employer</u>	<u>Employer number</u>	<u>Plan members</u>	<u>Employer proportionate share</u>
NJ TRANSIT CORPORATION	1733-00	313	1.926273%
HANOVER TWP FIRE DIST 2	1734-00	6	0.036925%
JACKSON TWP BD OF FIRE DIST 2	1756-00	8	0.049234%
HANOVER TWP FIRE COMM #3	1757-00	7	0.043080%
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	63	0.387716%
CINNAMINSON TWP FIRE DIST #1	1779-00	18	0.110776%
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	13	0.080005%
MONROE TWP FIRE DISTRICT 2	1804-00	23	0.141547%
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	12	0.073851%
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	24	0.147701%
MONROE TWP FIRE DISTRICT #3	1838-00	31	0.190781%
PRINCETON	8140-00	6	0.036925%
PENSIONERS GROUP	9975-00	4	0.024617%
Total		<u>16,249</u>	<u>100.000000%</u>

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

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
CHESTERFIELD TOWNSHIP	0009-00	\$ 3,089,288	\$ (421,544)
HAMILTON TOWNSHIP	0013-00	19,010,932	(2,594,114)
HANOVER TOWNSHIP	0015-00	7,841,993	(1,070,070)
HILLSBOROUGH TOWNSHIP	0016-00	20,199,111	(2,756,244)
HOLLAND TOWNSHIP	0017-00	1,188,178	(162,131)
HOPEWELL TOWNSHIP	0018-00	7,129,109	(972,794)
MANCHESTER TOWNSHIP	0020-00	3,802,202	(518,825)
MOORESTOWN TOWNSHIP	0025-00	9,743,094	(1,329,483)
PEMBERTON TOWNSHIP	0028-00	10,218,389	(1,394,337)
RIVERSIDE TOWNSHIP	0033-00	1,425,806	(194,557)
COLTS NECK TOWNSHIP	0037-00	7,366,737	(1,005,220)
CAPE MAY CITY	0040-00	475,256	(64,850)
FLORENCE TOWNSHIP	0042-00	8,554,916	(1,167,350)
HIGH BRIDGE BOROUGH	0046-00	2,613,985	(356,688)
MONTGOMERY TOWNSHIP	0049-00	10,218,389	(1,394,338)
MOUNT EPHRAIM BOROUGH	0050-00	3,089,279	(421,544)
WEST AMWELL TOWNSHIP	0054-00	712,923	(97,281)
WESTVILLE BOROUGH	0055-00	3,564,535	(486,394)
LYNDHURST TOWNSHIP	0059-00	14,020,552	(1,913,157)
BEDMINSTER TOWNSHIP	0063-00	5,228,008	(713,381)
FLEMINGTON BOROUGH	0068-00	5,228,008	(713,381)
HAWTHORNE BOROUGH	0071-00	5,228,008	(713,381)
NATIONAL PARK BOROUGH	0073-00	475,256	(64,850)
PENNSAUKEN TOWNSHIP	0075-00	26,140,041	(3,566,907)
SPARTA TOWNSHIP	0078-00	7,841,993	(1,070,069)
TEWKSBURY TOWNSHIP	0079-00	3,802,202	(518,825)
WOODSTOWN BOROUGH	0080-00	3,564,535	(486,394)
LONGPORT BOROUGH	0082-00	4,277,458	(583,675)
PATERSON CITY	0083-00	1,425,806	(194,557)
STONE HARBOR BOROUGH	0085-00	1,425,806	(194,557)
LITTLE FERRY BOROUGH	0087-00	237,628	(32,425)
MIDLAND PARK BOROUGH	0088-00	237,628	(32,425)
NETCONG BOROUGH	0090-00	712,923	(97,281)
WEST DEPTFORD TOWNSHIP	0092-00	237,628	(32,425)
ISLAND HEIGHTS BOROUGH	0093-00	237,628	(32,425)
LINWOOD CITY	0094-00	950,550	(129,706)



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LUMBERTON TOWNSHIP	0095-00	\$ 8,554,916	\$ (1,167,350)
HALEDON BOROUGH	0096-00	6,653,815	(907,938)
MAPLE SHADE TOWNSHIP	0099-00	8,792,544	(1,199,776)
HAMILTON TOWNSHIP FIRE COMM DI	0102-00	4,277,458	(583,675)
WOODBIDGE TOWNSHIP	0103-00	237,628	(32,425)
MARLBORO TOWNSHIP	0104-00	25,189,491	(3,437,200)
HOLMDEL TOWNSHIP	0105-00	14,971,102	(2,042,863)
BAY HEAD BOROUGH	0107-00	3,326,907	(453,969)
NORTH HALEDON BOROUGH	0108-00	6,178,559	(843,087)
ALLENTOWN BOROUGH	0118-00	1,425,806	(194,557)
MENDHAM TOWNSHIP	0121-00	6,178,559	(843,087)
CLINTON TOWNSHIP	0131-00	2,613,985	(356,688)
EGG HARBOR TOWNSHIP	0132-00	29,466,949	(4,020,875)
HOWELL TOWNSHIP	0133-00	35,170,213	(4,799,107)
FRANKLIN BOROUGH	0134-00	5,703,264	(778,232)
HADDON HEIGHTS BOROUGH	0143-00	237,628	(32,425)
STAFFORD TOWNSHIP	0167-00	237,628	(32,425)
CHERRY HILL TOWNSHIP	0171-00	37,784,236	(5,155,800)
FAR HILLS BOROUGH	0174-00	2,851,651	(389,119)
WAYNE TOWNSHIP	0176-00	28,041,142	(3,826,319)
EAST RUTHERFORD BOROUGH	0177-00	2,138,729	(291,838)
POHATCONG TOWNSHIP	0178-00	4,515,086	(616,100)
WINFIELD TOWNSHIP	0182-00	2,851,651	(389,118)
PINE BEACH BOROUGH	0183-00	1,901,101	(259,412)
PEQUANNOCK TOWNSHIP	0184-00	9,505,466	(1,297,056)
BELVIDERE TOWN	0187-00	2,376,357	(324,263)
PROSPECT PARK BOROUGH	0194-00	5,228,008	(713,381)
ATLANTIC HIGHLANDS BOROUGH	0200-00	4,752,714	(648,526)
SWEDESBORO BOROUGH	0205-00	237,628	(32,425)
EAST BRUNSWICK TOWNSHIP	0206-00	20,436,739	(2,788,669)
CAMDEN COUNTY	0207-00	4,277,458	(583,675)
OCEAN CITY	0208-00	950,550	(129,706)
HIGHLAND PARK BOROUGH	0210-00	9,743,094	(1,329,482)
ALPINE BOROUGH	0211-00	1,901,101	(259,412)
OAKLYN BOROUGH	0212-00	237,628	(32,425)
RUTHERFORD BOROUGH	0213-00	11,168,939	(1,524,043)

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<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
BERNARDSVILLE BOROUGH	0215-00	\$ 6,891,481	\$ (940,368)
SADDLE RIVER BOROUGH	0219-00	4,515,086	(616,100)
LAUREL SPRINGS BOROUGH	0221-00	2,376,357	(324,263)
SCOTCH PLAINS TOWNSHIP	0245-00	4,515,086	(616,100)
LOWER TOWNSHIP	0247-00	1,188,178	(162,131)
NORTH BRUNSWICK TOWNSHIP	0248-00	6,178,559	(843,087)
SOMERS POINT CITY	0251-00	2,138,729	(291,838)
PLEASANTVILLE CITY	0254-00	237,628	(32,425)
MENDHAM BOROUGH	0255-00	475,256	(64,850)
CRESSKILL BOROUGH	0256-00	7,366,737	(1,005,219)
KEYPORT BOROUGH	0258-00	9,030,210	(1,232,207)
MOUNT ARLINGTON BOROUGH	0259-00	237,628	(32,425)
WANAQUE BOROUGH	0260-00	1,663,473	(226,987)
TUCKERTON BOROUGH	0262-00	237,628	(32,425)
DELTRAN TOWNSHIP	0276-00	1,425,806	(194,557)
BRANCBURG TOWNSHIP	0279-00	237,628	(32,425)
HARDYSTON TOWNSHIP	0280-00	5,940,931	(810,662)
EAST WINDSOR TOWNSHIP	0282-00	237,628	(32,425)
LITTLE FALLS TOWNSHIP	0283-00	9,505,466	(1,297,056)
METUCHEN BOROUGH	0287-00	7,129,109	(972,794)
CLIFTON CITY	0302-00	75,330,845	(10,279,175)
UNION BEACH BOROUGH	0314-00	6,653,815	(907,938)
MOUNT HOLLY TOWNSHIP	0320-00	6,178,559	(843,087)
TOTOWA BOROUGH	0323-00	11,406,567	(1,556,469)
BLOOMINGDALE BOROUGH	0328-00	237,628	(32,425)
WALL TOWNSHIP	0329-00	18,060,382	(2,464,407)
SOUTH RIVER BOROUGH	0331-00	7,129,109	(972,794)
CAMDEN CITY	0336-00	1,901,101	(259,412)
LAKE COMO BOROUGH	0337-00	1,425,806	(194,557)
OCEAN TOWNSHIP	0339-00	23,050,762	(3,145,363)
BORDENTOWN TWP	0342-00	9,505,466	(1,297,056)
WEST LONG BRANCH BOROUGH	0343-00	4,990,380	(680,956)
ESSEX COUNTY	0349-00	63,924,278	(8,722,707)
BORDENTOWN CITY	0353-00	4,515,086	(616,100)
NEWARK CITY	0356-00	2,138,729	(291,838)
NEWARK CITY	0356-01	475,256	(64,850)

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TRENTON CITY	0359-00	\$ 712,923	\$ (97,281)
JERSEY CITY (POLICE)	0360-01	475,256	(64,850)
JERSEY CITY (FIRE)	0360-02	475,256	(64,850)
JERSEY CITY (GENERAL ACCOUNTS)	0360-04	712,923	(97,281)
MARGATE CITY	0361-00	24,238,940	(3,307,495)
AUDUBON PARK BOROUGH	0365-00	237,628	(32,425)
BEACHWOOD BOROUGH	0366-00	6,653,815	(907,938)
BROOKLAWN BOROUGH	0370-00	3,089,279	(421,544)
CHESILHURST BOROUGH	0372-00	2,138,729	(291,838)
EAST NEWARK BOROUGH	0376-00	2,613,985	(356,688)
ELMER BOROUGH	0377-00	237,628	(32,425)
EMERSON BOROUGH	0378-00	3,326,907	(453,969)
FRANKLIN LAKES BOROUGH	0384-00	5,940,931	(810,662)
FRENCHTOWN BOROUGH	0385-00	712,923	(97,281)
HAMBURG BOROUGH	0388-00	3,564,535	(486,394)
HARRINGTON PARK BOROUGH	0390-00	4,277,458	(583,675)
HAWORTH BOROUGH	0391-00	4,990,380	(680,956)
HIGHTSTOWN BOROUGH	0393-00	5,465,636	(745,806)
HOPATCONG BOROUGH	0395-00	11,168,939	(1,524,043)
INTERLAKEN BOROUGH	0396-00	712,923	(97,281)
KINNELON BOROUGH	0399-00	6,891,481	(940,368)
LAKEHURST BOROUGH	0400-00	237,628	(32,425)
LINDENWOLD BOROUGH	0403-00	3,326,907	(453,969)
MAGNOLIA BOROUGH	0405-00	3,802,202	(518,825)
MEDFORD LAKES BOROUGH	0406-00	3,089,279	(421,544)
MILLTOWN BOROUGH	0408-00	1,188,178	(162,131)
MONTVALE BOROUGH	0409-00	9,030,210	(1,232,206)
NEPTUNE CITY BOROUGH	0411-00	712,923	(97,281)
NEWFIELD BOROUGH	0412-00	237,628	(32,425)
NORTH CALDWELL TOWNSHIP	0414-00	3,089,279	(421,544)
NORTHVALE BOROUGH	0415-00	6,178,559	(843,087)
NORWOOD BOROUGH	0416-00	6,653,815	(907,938)
PARAMUS BOROUGH	0418-00	712,923	(97,281)
PENNS GROVE BOROUGH	0420-00	3,089,279	(421,544)
PINE VALLEY BOROUGH	0421-00	712,923	(97,281)
RINGWOOD BOROUGH	0422-00	6,891,481	(940,368)

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RIVERDALE BOROUGH	0423-00	\$ 5,940,931	\$ (810,662)
ROSELAND BOROUGH	0428-00	237,628	(32,426)
SHIP BOTTOM BOROUGH	0430-00	712,923	(97,281)
SOMERDALE BOROUGH	0432-00	3,802,202	(518,825)
SOUTH PLAINFIELD BOROUGH	0433-00	14,020,552	(1,913,157)
STANHOPE BOROUGH	0435-00	2,613,985	(356,688)
WALDWICK BOROUGH	0441-00	9,267,838	(1,264,631)
WATCHUNG BOROUGH	0443-00	237,628	(32,425)
WEST PATERSON BOROUGH	0445-00	7,604,365	(1,037,644)
WEST WILDWOOD BOROUGH	0446-00	237,628	(32,425)
DEMAREST BOROUGH	0449-00	6,178,559	(843,087)
ENGLISHTOWN BOROUGH	0450-00	1,901,101	(259,412)
HARVEY CEDARS BOROUGH	0451-00	3,326,907	(453,969)
UPPER SADDLE RIVER BOROUGH	0452-00	8,079,660	(1,102,500)
BERNARDS TOWNSHIP	0457-00	12,832,373	(1,751,025)
BOONTON TOWNSHIP	0459-00	1,188,178	(162,131)
BRICK TOWNSHIP	0460-00	32,793,856	(4,474,844)
BURLINGTON TOWNSHIP	0462-00	12,357,118	(1,686,175)
CINNAMINSON TOWNSHIP	0464-00	2,613,985	(356,688)
CRANBURY TOWNSHIP	0466-00	237,628	(32,425)
DELANCO TOWNSHIP	0468-00	1,425,806	(194,557)
DEPTFORD TOWNSHIP	0470-00	237,628	(32,425)
TOMS RIVER TOWNSHIP	0471-00	37,546,608	(5,123,375)
EASTAMPTON TOWNSHIP	0474-00	1,663,473	(226,987)
EAST GREENWICH TOWNSHIP	0475-00	237,628	(32,425)
EAST HANOVER TOWNSHIP	0476-00	237,628	(32,425)
EDGEWATER PARK TOWNSHIP	0477-00	1,188,178	(162,131)
EVESHAM TOWNSHIP	0480-00	38,497,120	(5,253,076)
FRANKLIN TOWNSHIP	0482-00	9,030,210	(1,232,206)
FRANKLIN TOWNSHIP	0483-00	1,901,101	(259,412)
GALLOWAY TOWNSHIP	0486-00	20,436,739	(2,788,670)
GREENWICH TOWNSHIP	0491-00	3,564,535	(486,394)
HARRISON TOWNSHIP	0494-00	237,628	(32,425)
HOPEWELL TOWNSHIP	0496-00	237,628	(32,425)
JACKSON TOWNSHIP	0497-00	34,932,585	(4,766,682)
LEBANON TOWNSHIP	0501-00	237,628	(32,425)

**State of New Jersey**  
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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
LITTLE EGG HARBOR TOWNSHIP	0503-00	\$ 10,693,645	\$ (1,459,188)
LOPATCONG TOWNSHIP	0505-00	4,752,714	(648,526)
LOWER ALLOWAYS CREEK TOWNSHIP	0506-00	2,851,651	(389,118)
OLD BRIDGE TOWNSHIP	0508-00	24,238,940	(3,307,494)
MANSFIELD TOWNSHIP	0512-00	237,628	(32,425)
MANSFIELD TOWNSHIP	0513-00	475,256	(64,850)
MONTVILLE TOWNSHIP	0521-00	3,564,535	(486,394)
MOUNT LAUREL TOWNSHIP	0522-00	7,841,993	(1,070,069)
NORTH HANOVER TOWNSHIP	0525-00	3,564,535	(486,394)
OCEAN TOWNSHIP	0526-00	4,990,380	(680,956)
PLAINSBORO TOWNSHIP	0532-00	475,256	(64,850)
PLUMSTED TOWNSHIP	0533-00	3,326,907	(453,969)
HAZLET TOWNSHIP	0537-00	1,901,101	(259,412)
SOUTH BRUNSWICK TOWNSHIP	0544-00	19,486,188	(2,658,963)
SOUTH HARRISON TOWNSHIP	0545-00	237,628	(32,425)
BARNEGAT TOWNSHIP	0549-00	15,684,025	(2,140,144)
WARREN TOWNSHIP	0555-00	11,881,823	(1,621,319)
WASHINGTON TOWNSHIP	0557-00	237,628	(32,425)
WASHINGTON TOWNSHIP	0558-00	9,030,210	(1,232,206)
WATERFORD TOWNSHIP	0559-00	475,256	(64,850)
WESTAMPTON TOWNSHIP	0560-00	11,644,195	(1,588,894)
WILLINGBORO TOWNSHIP	0563-00	11,881,823	(1,621,319)
WOOLWICH TOWNSHIP	0566-00	6,653,815	(907,938)
WASHINGTON TOWNSHIP	0567-00	8,554,916	(1,167,350)
ATLANTIC COUNTY	0835-00	27,803,476	(3,793,889)
BERGEN COUNTY	0836-00	237,628	(32,425)
BURLINGTON COUNTY	0837-00	61,072,626	(8,333,588)
CAPE MAY COUNTY	0838-00	36,120,763	(4,928,813)
CUMBERLAND COUNTY	0839-00	44,200,423	(6,031,313)
GLOUCESTER COUNTY	0840-00	475,256	(64,850)
MIDDLESEX COUNTY	0841-00	95,529,956	(13,035,419)
MONMOUTH COUNTY	0842-00	117,392,539	(16,018,651)
MORRIS COUNTY	0843-00	67,013,557	(9,144,250)
OCEAN COUNTY	0844-00	950,550	(129,706)
SOMERSET COUNTY	0846-00	48,477,881	(6,614,988)
UNION COUNTY	0848-00	107,649,445	(14,689,169)

**State of New Jersey**  
**State Health Benefit Local Government Retired Employees Plan**

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As of and for the year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
WARREN CO BD OF CHOSEN FRHLDRS	0849-00	\$ 20,912,033	\$ (2,853,525)
ABSECON CITY	0850-00	11,644,195	(1,588,894)
ASBURY PARK CITY	0851-00	712,923	(97,281)
ATLANTIC CITY	0852-00	38,734,787	(5,285,506)
BAYONNE CITY	0853-00	82,697,582	(11,284,394)
BEVERLY CITY	0854-00	237,628	(32,425)
BRIDGETON CITY	0855-00	13,070,001	(1,783,451)
BRIGANTINE CITY	0856-00	28,516,398	(3,891,169)
EAST ORANGE CITY	0858-00	105,273,088	(14,364,906)
EGG HARBOR CITY	0859-00	475,256	(64,850)
ELIZABETH CITY	0860-00	237,628	(32,425)
ENGLEWOOD CITY	0861-00	11,406,567	(1,556,469)
GARFIELD CITY	0862-00	14,495,846	(1,978,012)
GLOUCESTER CITY	0863-00	12,832,373	(1,751,025)
HACKENSACK CITY	0864-00	46,576,780	(6,355,576)
LONG BRANCH CITY	0867-00	40,873,516	(5,577,344)
MILLVILLE CITY	0868-00	4,039,830	(551,250)
NEW BRUNSWICK CITY	0869-00	54,418,773	(7,425,645)
NORTH WILDWOOD CITY	0871-00	4,039,830	(551,250)
ORANGE CITY	0872-00	43,962,795	(5,998,888)
PASSAIC CITY	0873-00	237,628	(32,425)
PERTH AMBOY CITY	0874-00	237,628	(32,425)
PLAINFIELD CITY	0875-00	1,901,101	(259,412)
RAHWAY CITY	0876-00	237,628	(32,426)
SUMMIT CITY	0878-00	32,793,856	(4,474,845)
UNION CITY	0879-00	38,497,120	(5,253,077)
VENTNOR CITY	0880-00	32,556,228	(4,442,420)
VINELAND CITY	0881-00	64,637,200	(8,819,988)
WILDWOOD CITY	0882-00	6,416,187	(875,514)
RIDGEFIELD PARK VILLAGE	0884-00	7,604,365	(1,037,644)
SOUTH ORANGE VILLAGE	0886-00	28,991,654	(3,956,020)
BLOOMFIELD TOWNSHIP	0887-00	45,150,974	(6,161,019)
DOVER TOWN	0889-00	12,357,118	(1,686,175)
HACKETTSTOWN TOWN	0890-00	7,129,109	(972,794)
IRVINGTON TOWN	0892-00	60,834,999	(8,301,163)
MONTCLAIR TOWNSHIP	0894-00	8,792,544	(1,199,775)

**State of New Jersey**  
**State Health Benefit Local Government Retired Employees Plan**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
MONTCLAIR TOWNSHIP POLICE & FI	0894-02	\$ 62,498,471	\$ (8,528,150)
MORRISTOWN TOWN	0895-00	21,149,661	(2,885,950)
PHILLIPSBURG TOWN	0897-00	11,881,823	(1,621,319)
WESTFIELD TOWN	0899-00	29,466,949	(4,020,875)
WEST NEW YORK TOWN	0900-00	27,090,592	(3,696,612)
WEST ORANGE TOWNSHIP	0901-00	43,249,873	(5,901,607)
BELLEVILLE TOWNSHIP	0902-00	38,972,415	(5,317,932)
BOGOTA BOROUGH	0907-00	7,366,737	(1,005,219)
BRIELLE BOROUGH	0909-00	6,178,559	(843,087)
CHATHAM BOROUGH	0913-00	7,841,993	(1,070,069)
CLIFFSIDE PARK BOROUGH	0914-00	237,628	(32,425)
COLLINGSWOOD BOROUGH	0915-00	237,628	(32,425)
DUMONT BOROUGH	0917-00	3,326,907	(453,969)
EDGEWATER BOROUGH	0920-00	6,891,481	(940,368)
FAIR LAWN BOROUGH	0922-00	1,901,101	(259,412)
FAIRVIEW BOROUGH	0923-00	237,628	(32,425)
FORT LEE BOROUGH	0925-00	21,862,584	(2,983,231)
GLEN RIDGE BOROUGH	0929-00	10,218,389	(1,394,338)
HASBROUCK HEIGHTS BOROUGH	0931-00	237,628	(32,425)
HO HO KUS BOROUGH	0932-00	6,416,187	(875,513)
LODI BOROUGH	0937-00	2,138,729	(291,838)
MADISON BOROUGH	0938-00	14,020,552	(1,913,157)
MANASQUAN BOROUGH	0939-00	7,129,109	(972,794)
MANTOLOKING BOROUGH	0940-00	4,039,830	(551,250)
MANVILLE BOROUGH	0941-00	3,089,279	(421,544)
MERCHANTVILLE BOROUGH	0942-00	4,039,830	(551,250)
MOUNTAIN LAKES BOROUGH	0946-00	2,851,651	(389,118)
MOUNTAINSIDE BOROUGH	0947-00	9,267,838	(1,264,632)
NEW MILFORD BOROUGH	0948-00	10,218,389	(1,394,337)
NEW PROVIDENCE BOROUGH	0949-00	4,277,458	(583,675)
NORTH PLAINFIELD BOROUGH	0951-00	26,615,297	(3,631,757)
OCEAN GATE BOROUGH	0952-00	237,628	(32,425)
PARK RIDGE BOROUGH	0955-00	4,752,714	(648,526)
POINT PLEASANT BOROUGH	0956-00	1,663,473	(226,987)
POINT PLEASANT BEACH BOROUGH	0957-00	1,188,178	(162,131)
RAMSEY BOROUGH	0960-00	2,138,729	(291,838)

**State of New Jersey**  
**State Health Benefit Local Government Retired Employees Plan**

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As of and for the year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
RIVER EDGE BOROUGH	0963-00	\$ 9,030,210	\$ (1,232,206)
ROCKAWAY BOROUGH	0964-00	5,465,636	(745,806)
ROSELLE PARK BOROUGH	0966-00	1,425,806	(194,557)
SAYREVILLE BOROUGH	0968-00	20,912,033	(2,853,526)
SEA GIRT BOROUGH	0969-00	1,663,473	(226,988)
SEASIDE HEIGHTS BOROUGH	0970-00	237,628	(32,426)
SEASIDE PARK BOROUGH	0971-00	2,613,985	(356,689)
SOMERVILLE BOROUGH	0972-00	6,416,187	(875,514)
SPRING LAKE BOROUGH	0973-00	1,901,101	(259,413)
SPRING LAKE HEIGHTS BOROUGH	0974-00	2,138,729	(291,839)
TENAFLY BOROUGH	0975-00	712,923	(97,282)
WASHINGTON BOROUGH	0976-00	712,923	(97,282)
WEST CALDWELL BOROUGH	0977-00	6,178,559	(843,088)
WESTWOOD BOROUGH	0978-00	10,456,017	(1,426,764)
WHARTON BOROUGH	0979-00	8,079,660	(1,102,501)
WILDWOOD CREST BOROUGH	0980-00	237,628	(32,425)
DENVILLE TOWNSHIP	0989-00	15,684,025	(2,140,144)
HADDON TOWNSHIP	0991-00	7,366,737	(1,005,219)
HARDING TOWNSHIP	0993-00	3,326,907	(453,969)
INDEPENDENCE TOWNSHIP	0995-00	1,425,806	(194,557)
LAKESWOOD TOWNSHIP	0996-00	34,932,585	(4,766,682)
LAWRENCE TOWNSHIP	0997-00	4,990,380	(680,956)
LIVINGSTON TOWNSHIP	0998-00	27,090,592	(3,696,612)
MAPLEWOOD TOWNSHIP	1000-00	43,012,245	(5,869,181)
MORRIS TOWNSHIP	1002-00	27,803,476	(3,793,888)
NORTH BERGEN TWP	1004-00	27,090,592	(3,696,612)
PARSIPPANY TROY HILLS TOWNSHIP	1005-00	23,763,646	(3,242,639)
LONG HILL TOWNSHIP	1006-00	8,554,916	(1,167,350)
EDISON TOWNSHIP	1008-00	72,003,938	(9,825,206)
SOUTH HACKENSACK TOWNSHIP	1011-00	5,465,636	(745,806)
SPRINGFIELD TOWNSHIP	1012-00	950,550	(129,706)
TEANECK TOWNSHIP	1013-00	38,497,120	(5,253,077)
UNION TOWNSHIP	1014-00	237,628	(32,425)
WASHINGTON TOWNSHIP	1015-00	2,613,985	(356,688)
HAMILTON TOWNSHIP FIRE COMM DI	1303-00	4,039,830	(551,250)
HAMILTON TOWNSHIP FIRE COMM DI	1432-00	4,990,380	(680,956)



**State of New Jersey**  
**State Health Benefit Local Government Retired Employees Plan**

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)

As of and for the year ended June 30, 2021

<u>Employer</u>	<u>Employer number</u>	<u>State proportionate share of the net OPEB liability attributable to employer</u>	<u>Employer OPEB expense and related revenue</u>
OLD BRIDGE TOWNSHIP FIRE DIST	1488-00	\$ 237,628	\$ (32,426)
HAMILTON TOWNSHIP FIRE COMM DI	1556-00	3,089,279	(421,544)
CHERRY HILL TWP FIRE DIST 13	1702-00	3,326,907	(453,969)
BORDENTOWN TOWNSHIP FIRE DIST	1717-00	1,663,473	(226,987)
NJ TRANSIT CORPORATION	1733-00	74,380,294	(10,149,469)
HANOVER TWP FIRE DIST 2	1734-00	1,425,806	(194,557)
JACKSON TWP BD OF FIRE DIST 2	1756-00	1,901,101	(259,412)
HANOVER TWP FIRE COMM #3	1757-00	1,663,473	(226,987)
MOUNT LAUREL TOWNSHIP FIRE DIS	1777-00	14,971,102	(2,042,863)
CINNAMINSON TWP FIRE DIST #1	1779-00	4,277,458	(583,676)
BORDENTOWN TOWNSHIP FIRE DIST	1795-00	3,089,279	(421,544)
MONROE TWP FIRE DISTRICT 2	1804-00	5,465,636	(745,806)
HAMILTON TOWNSHIP FIRE COMM DI	1815-00	2,851,651	(389,118)
WINSLOW TOWNSHIP FIRE DIST #1	1837-00	5,703,264	(778,232)
MONROE TWP FIRE DISTRICT #3	1838-00	7,366,737	(1,005,219)
PRINCETON	8140-00	1,425,806	(194,557)
PENSIONERS GROUP	9975-00	950,550	(129,706)
Total		<u>\$ 3,861,357,890</u>	<u>\$ (526,896,727)</u>

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

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

Note to Supplemental Schedules (Unaudited)

June 30, 2021

**(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.