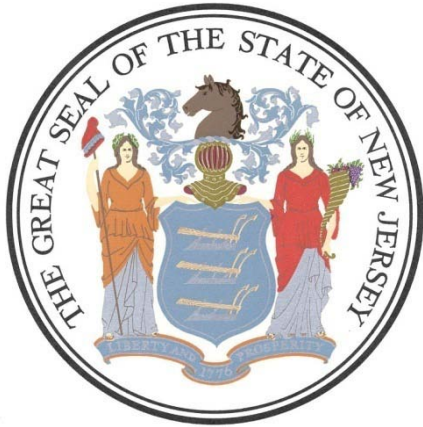


State of New Jersey

Office of the State Comptroller

A. Matthew Boxer, Comptroller



An Analysis of the

**On-Line Transparency of
New Jersey's Local
Authorities and Commissions**

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I. INTRODUCTION

New Jersey residents with even a casual interest in their local government are likely to be well aware of the municipality, school district and county in which they reside. But there are other units of local government in the state – nearly 600 of them – that serve millions of residents but whose existence is less obvious.

These units of government, referred to generally in this report as local agencies, often receive less public attention than municipal governments and boards of education. They frequently make their way into the public eye only in the event of a scandal or other impropriety. Yet their impact on the lives of New Jersey residents can be far-reaching and substantial.

These local agencies, for example, may supply water, dispose of and recycle waste and control pollution in the air. They maintain parks, repair bridges and operate ports. They provide and manage government-funded housing and seek to protect lives and property in the event of a fire.

The powers bestowed on many of these local agencies are expansive. Some have the ability to acquire land and property on the public's behalf or to build local infrastructure. Others invest public dollars to finance economic development projects. Others can charge tolls and fees to

commuters or provide tax exemptions to businesses. The common element among these agencies is that their operations and personnel are funded by New Jersey residents and taxpayers.

This report catalogues these myriad local agencies and analyzes the level of transparency they provide to the public regarding their operations and finances. In so doing, this report aims to serve as a guide for citizens who want to learn more about and increase their involvement in the operation of their government. Ultimately, it is the goal of this report to bring greater transparency to government operations, since, as the late U.S. Supreme Court Justice Louis Brandeis once wrote, “Sunshine is . . . the best of disinfectants.”

II. CATALOGUING NEW JERSEY'S LOCAL AGENCIES

Our review identified 587 local agencies in New Jersey with independent fiscal authority and responsibility for the expenditure of public funds. These local agencies consist of:

- **214 local authorities and commissions**, which operate as independent government entities and are created by law to carry out a specifically designated task or set of tasks. Examples include a combination of county, regional and

municipal improvement authorities, sewerage authorities, pollution control authorities, utilities authorities, parking authorities, bridge commissions, water commissions, redevelopment authorities and port authorities.

- **185 fire districts**, which conduct fire prevention activities and provide fire protection. New Jersey's fire districts have independent legal status, bonding authority and fiscal independence.
- **85 housing authorities**, which carry out federal housing initiatives on the local level through the acceptance and administration of federal funds in order to provide housing for qualifying families.
- **48 joint insurance funds (JIFs)**, which provide local government units the option of jointly insuring against liability, property damage, workers' compensation and other claims from third parties.
- **17 workforce investment boards (WIBs)**, which oversee workforce programs by directing funding and providing information concerning employment and career development. Each WIB operates a One-Stop Career Center which

provides access to an array of job training, education and employment services.

- **15 soil conservation districts**, which administer a variety of programs aimed at supporting agricultural industries in the state. These districts develop conservation plans for farmland and serve a regulatory role by implementing the state's erosion control laws on construction and development sites.
- **11 urban enterprise zone development corporations (UEZs)**, which distribute incentives designed to encourage capital investment and restore economic viability within each of the designated communities that encompasses the zones. The state sales tax is reduced by half in urban enterprise zones and then rededicated to economic development projects. Unlike municipal UEZs, which are not included in this report because they are subject to municipal direction, urban enterprise zone development corporations generally are independent of municipal control.
- **7 regional health commissions**, each of which is empowered to provide public health services within the geographic area of its

participating municipalities. Each health commission is empowered with regulatory authority and may alter, modify or repeal certain local ordinances within its jurisdiction.

- **5 county parks commissions**, which contract for the construction and maintenance of parks. While they are connected to the government of the county in which they operate, these commissions are able, for example, to incur their own debt.

We used several methodologies and sources to assist in identifying and cataloguing these local agencies, including information provided by other state departments. Adding each of the local agencies catalogued in this report to the state's 566 municipalities, 604 school districts, and 21 county governments, as well as New Jersey's series of state government entities, yields more than 1,900 units of government operating in the state. This equates to one government unit for every 3.8 square miles, creating layers of government that are difficult for even the most attentive members of the public to monitor.

There are also financial costs associated with operating such a multi-layered government. The operation of a government entity requires the expenditure of public dollars. For example, individual government units each contract for services,

ranging from construction needs to independent audits, and hire personnel, such as administrators, attorneys and clerical staff. Where a multitude of independent government entities exist within a prescribed geographical area, those costs can become duplicative or overlapping. *See, e.g.,* Christopher Berry, "Piling On: Multilevel Government and the Fiscal Common Pool," *American Journal of Political Science*, Vol. 52, No. 4 (Oct. 2008) (discussing problem of "overfishing" from shared tax base and resulting higher taxes and government spending).

To bring perspective to the amount of public funds being expended by the local agencies described above, we reviewed the 2008 Comprehensive Annual Financial Reports (CAFRs) for selected agencies. The CAFR, which is required by law, provides a detailed picture of a government unit's finances and operations.

To determine which CAFRs to select for review, we categorized the local agencies by type (e.g., local authorities, fire districts, etc.). Within each category, or stratum, we then selected a random sample of 10 percent. In this case, selected for CAFR review were 21 local authorities and commissions, 19 fire districts, 9 housing authorities, 5 joint insurance funds, 2 workforce investment boards, 2 soil conservation districts, 1 county parks commission, 1 regional health commission and 1 urban enterprise zone development

corporation. We reviewed the CAFR report for each of these 61 agencies to determine their total expenditures and overall debt. (A specific listing of the 61 sampled entities appears in Appendix A to this report).

Our review found that in 2008, the total expenditures for the 61 sampled agencies were \$588,893,257 and their total debt was \$556,801,143. If the results found from the analysis of the sample hold true for the entire population of the 587 local agencies, overall expenditures on an annual basis and total debt each could be estimated to exceed \$5 billion.

We also reviewed records of these 587 local agencies as maintained by the state's Division of Pensions and Benefits. Those records reveal that there are more than 10,000 employees in the New Jersey pension system working at the local agencies catalogued in this report.

III. ANALYZING TRANSPARENCY DATA FOR LOCAL AGENCIES

A. Presence of website and agency contact information

In view of the number of local agencies we identified and the amount of public funds spent to maintain their operations, we sought to examine the transparency of those operations. We first determined if these agencies maintain a website. Establishing

such a presence on the internet is a relatively inexpensive and simple way to provide the public with access to an extensive amount of information. In an era in which businesses, governments and elected officials employ a variety of means to convey information through the internet, the construction of a website often is a basic first step. Creation of such a website also may yield cost savings for government agencies, as residents use the website for information instead of calling or visiting the agency in person. *See* Scott M. Alexander, "Websites Will Become a Key Municipal Service," *New Jersey Municipalities*, Vol. 88, No. 1, at 9 (Jan. 2011).

In undertaking our review of local agency websites, credit was given to agencies that maintained either an independent website or, at a minimum, a page on the website of a related municipal or county government. We then determined if basic agency contact information, such as a phone number, was provided on the agency's website or webpage. We also provided credit in this category if such contact information was found in an on-line directory maintained by a related municipal or county government, even if the local agency itself did not have a website or webpage. We engaged in this review over the past year. The results of the review are set forth in Table 1 on the following page.

Table 1: Presence of Websites and Availability of Contact Information

Type of Government Entity	Number of such public entities	Number that maintain a website	Number that provide contact information
Local Authorities	214	158	171
Fire Districts	185	79	77
Housing Authorities	85	53	60
Joint Insurance Funds	48	36	27
Workforce Investment Boards	17	17	17
Soil Conservation Districts	15	12	13
Urban Enterprise Zones	11	10	10
Regional Health Commissions	7	7	6
County Parks Commissions	5	5	5
Total	587	377	386

As indicated in Table 1, more than one-third (36 percent) of New Jersey’s local agencies do not maintain a website or webpage. Similarly, more than one-third (34 percent) do not provide basic contact information online, either on their own website or on a website maintained by a related government entity.

New Jersey’s housing authorities and fire districts fared particularly poorly when it came to establishing a web presence. Approximately 38 percent of the state’s housing authorities do not maintain a website, which would facilitate accessing

important housing-related services. Approximately 57 percent of New Jersey’s fire districts do not maintain a website, although this is ameliorated somewhat by the fact that some individual fire stations within each fire district maintain their own websites. Finding someone to contact at joint insurance funds may also be problematic. Approximately 44 percent of JIFs do not provide such contact information.

In contrast, all of the state’s workforce investment boards, regional health commissions and county parks commissions

maintain a web-site presence, with nearly all including contact information.

B. Examining the local agency websites

After identifying which local agencies maintain a website, we then determined how many of those websites provide basic information about agency operations and finances. Specifically, we examined the following four areas:

- **Meetings** – We determined if the agency posts meeting information on its website. To be deemed fully compliant, the agency needed to post a meeting schedule, an agenda for its upcoming meeting and minutes of previous meetings. To be deemed partially compliant, the agency needed to make information available for at least one of those three categories.
- **Financial Reports** – We determined if the agency provides transparency concerning its financial status by making its CAFR, a CAFR synopsis or similar financial information available.
- **Responsible Officials** – We determined if the agency provides the name of at least one official employed at the agency who is responsible for the agency's actions.

- **Mission Description** – We determined if the agency provides a statement that explains its mission and/or responsibilities.

The results of these inquiries are set forth in Table 2 on the following page.

Table 2: Information Provided on Local Agency Websites

Type of Government Entity	Number of Websites	Complete Meeting Information	Partial Meeting Information Only	Financial Reports Posted	Responsible Official(s) Listed	Mission Description Provided
Local Authorities	158	7	103	7	140	97
Fire Districts	79	4	38	3	74	57
Housing Authorities	53	2	21	1	42	40
JIFs	36	7	15	4	35	21
WIBs	17	6	8	0	15	17
Soil Conservation Districts	12	0	3	0	12	12
UEZs	10	1	4	0	8	8
Regional Health Commissions	7	1	3	0	7	7
County Parks Commissions	5	1	3	0	5	4
Total	377	29	198	15	338	263

In sum, our review found that even when local agencies establish websites, those websites often lack basic and significant information. A high percentage of local agencies do not take appropriate steps to keep the public informed of their operations and actions.

For example, local agencies did an almost universally poor job posting financial information. Of the 377 agencies with a

web presence, only 15 (4 percent) posted a CAFR or similar report on their website. If those government units without a website are included in this analysis, such financial information is available on websites of only 3 percent of all local agencies.

Local agencies fared only slightly better when it came to providing complete information about their public meetings. Of the agencies with a website, only 8 percent

post the schedule, agendas and minutes of their public meetings. Another 53 percent of those agencies make one of those three documents available on the web, with the majority of those posting a meeting schedule and nothing else. The remaining 40 percent of local agencies do not post any meeting information at all. The failure to post such basic operational and financial information can contribute to these agencies operating without needed public scrutiny.

Our review also found:

- Of the 587 local agencies, only seven satisfied all of the transparency measures tested as part of this report.
- Approximately 30 percent of local agencies with a website fail to offer a description of the agency's mission or responsibilities.
- Of the agencies with a website, more than 89 percent provide the name of a responsible official.
- As a group, workforce investment boards had the best performance in providing meeting information. WIBs posted at least a meeting schedule, agenda or minutes on 82 percent of their websites and all three types of meeting information on 35 percent of those websites.

A complete list of how each of the 587 local agencies fared in each of the transparency categories is provided in Appendix B to this report.

IV. CONCLUSIONS AND RECOMMENDATIONS

The large number of local agencies in New Jersey has financial repercussions and adds layers of government that are difficult for the public to monitor.

We estimate that the overall expenditures and the combined debt of New Jersey's 587 local agencies each exceeds \$5 billion. Particularly in light of these public expenses, New Jersey's local agencies should make a stronger effort to keep the public informed of their operations. New Jersey residents are entitled to information regarding the operations, finances, public meetings and leadership of all government entities funded with public dollars.

Our review found that more than one-third of these local agencies do not maintain a website or webpage. Further, we found that the websites that do exist consistently lack vital information. For example, the vast majority of local agencies do not provide basic information about their finances and the public meetings they hold. All government entities should take the simple steps necessary to make such information available.

Specifically, we recommend that all local agencies establish a website. State government officials should facilitate and encourage the creation of such websites. We recommend that such websites include the following:

- Detailed financial information, including a link to the entity's most recent Comprehensive Annual Financial Report or similar financial information.
- A schedule of public meeting dates, agendas for future public meetings and the minutes of prior meetings.
- A description of the entity's mission and responsibilities.
- Basic contact information, including the name and phone number of a responsible official.

Agencies should adopt these recommendations to provide an appropriate level of transparency to the public whom they serve.

Type of Entity	Entity Name
CP	Morris County Park Commission
FD	Beverly City FD No. 1
FD	Buena Vista Township FD No. 5
FD	Downe Township FD No. 2
FD	Evesham Township FD No. 1
FD	Franklin Township FD No. 4 (Somerset)
FD	Gloucester Township FD No. 2
FD	Haddon Township FD No. 1
FD	Hamilton Township FD No. 7
FD	Hanover Township FD No. 2
FD	Jackson Township FD No. 3
FD	Jackson Township FD No. 4
FD	Lambertville City FD No. 1
FD	Moorestown Township FD No. 1
FD	Mount Laurel Township FD No. 1
FD	Old Bridge Township FD No. 1
FD	Pittsgrove Township FD No. 1
FD	South Brunswick Township FD No. 3
FD	Toms River FD No. 2
FD	Woodbridge Township FD No. 4
HA	Burlington Housing Authority
HA	Carteret Housing Authority
HA	Guttenberg Housing Authority
HA	Irvington Housing Authority
HA	Lakewood Housing Authority
HA	Paterson Housing Authority
HA	Pleasantville Housing Authority
HA	Sayreville Housing Authority
HA	Union Housing Authority
JIF	Bergen County Municipal Joint Insurance Fund
JIF	Garden State Municipal Joint Insurance Fund
JIF	Municipal Reinsurance Health Fund
JIF	New Jersey Environmental Risk Management Joint Insurance Fund
JIF	Suburban Essex Municipal Joint Insurance Fund
LA	Burlington County Bridge Commission
LA	Cape May County Municipal Utilities Authority
LA	Cumberland County Utilities Authority
LA	Delran Sewerage Authority
LA	Dunellen Parking Authority
LA	Elizabeth City Parking Authority
LA	Franklin Township Redevelopment Agency (Somerset)
LA	Gloucester County Utilities Authority
LA	Hanover Sewerage Authority
LA	Hillsborough Township Municipal Utilities Authority
LA	Hunterdon County Utilities Authority
LA	Montville Municipal Utilities Authority
LA	Mount Laurel Township Municipal Utilities Authority
LA	Pennsville Sewerage Authority
LA	Perth Amboy Parking Authority
LA	Plainfield Regional Sewerage Authority
LA	Plumsted Township Municipal Utilities Authority
LA	Pompton Lakes Borough Municipal Utilities Authority
LA	Salem County Pollution Control Financing Authority
LA	Sayreville Economic and Redevelopment Agency
LA	West Windsor Parking Authority
RHC	Hudson Regional Health Commission
SCD	Freehold Soil Conservation District
SCD	Warren County Soil Conservation District
UEZ	City of Pleasantville, Urban Enterprise Zone Program
WIB	Atlantic/Cape May Counties WIB
WIB	Camden County WIB

Legend:
CP - County Parks Commissions
FD - Fire Districts
HA - Housing Authorities
JIF - Joint Insurance Funds
LA - Local Authorities and Commissions
RHC - Regional Health Commissions
SCD - Soil Conservation Districts
UEZ - Urban Enterprise Zones
WIB - Workforce Investment Boards

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<u>Type of Entity</u>	<u>Entity Name</u>	<u>Website</u>	<u>Meeting Information Provided</u>	<u>Financial Reports Posted</u>	<u>Responsible Official Listed</u>	<u>Contact Information Provided</u>	<u>Mission Description Provided</u>
CP	Cumberland County Recreation Commission	YES	NO	NO	YES	YES	NO
CP	Mercer County Park Commission	YES	PARTIAL	NO	YES	YES	YES
CP	Monmouth County Park System	YES	YES	NO	YES	YES	YES
CP	Morris County Park Commission	YES	PARTIAL	NO	YES	YES	YES
CP	Somerset County Park Commission	YES	PARTIAL	NO	YES	YES	YES
FD	Aberdeen Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Aberdeen Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Berlin Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Beverly City FD No. 1	NO	NO	NO	NO	NO	NO
FD	Bordentown Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Bordentown Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Brick Township FD No. 1	YES	NO	NO	YES	YES	YES
FD	Brick Township FD No. 2	YES	NO	NO	YES	YES	YES
FD	Brick Township FD No. 3	YES	NO	NO	YES	YES	YES
FD	Bridgewater Township FD No. 1	YES	NO	NO	YES	YES	YES
FD	Bridgewater Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Bridgewater Township FD No. 3	YES	NO	NO	YES	YES	NO
FD	Bridgewater Township FD No. 4	YES	NO	NO	YES	YES	NO
FD	Buena Borough FD No. 1	NO	NO	NO	NO	NO	NO
FD	Buena Borough FD No. 2	NO	NO	NO	NO	NO	NO
FD	Buena Vista Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Buena Vista Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Buena Vista Township FD No. 3	NO	NO	NO	NO	NO	NO
FD	Buena Vista Township FD No. 4	NO	NO	NO	NO	NO	NO
FD	Buena Vista Township FD No. 5	YES	PARTIAL	NO	YES	YES	NO
FD	Burlington Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Cherry Hill FD No. 13	YES	NO	NO	YES	YES	YES
FD	Chesterfield Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Chesterfield-Hamilton FD No. 1	YES	NO	NO	YES	YES	NO
FD	Cinnaminson Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Commercial Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Commercial Township FD No. 2	YES	NO	NO	YES	NO	YES
FD	Commercial Township FD No. 3	YES	NO	NO	YES	NO	YES
FD	Delanco Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Delran Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Dennis Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Dennis Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Dennis Township FD No. 3	NO	NO	NO	NO	NO	NO
FD	Deptford Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Downe Township FD No. 1	YES	YES	NO	YES	YES	YES
FD	Downe Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	East Amwell Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	East Brunswick Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	East Brunswick Township FD No. 2	YES	PARTIAL	NO	YES	YES	YES

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<u>Type of Entity</u>	<u>Entity Name</u>	<u>Website</u>	<u>Meeting Information Provided</u>	<u>Financial Reports Posted</u>	<u>Responsible Official Listed</u>	<u>Contact Information Provided</u>	<u>Mission Description Provided</u>
FD	East Brunswick Township FD No. 3	YES	NO	NO	YES	YES	YES
FD	Eastampton Township FD No. 1	YES	PARTIAL	NO	YES	YES	NO
FD	Edgewater Park Township FD No. 1	YES	PARTIAL	NO	YES	NO	YES
FD	Englishtown Borough FD No. 1	NO	NO	NO	NO	NO	NO
FD	Evesham Township FD No. 1	YES	YES	NO	YES	YES	YES
FD	Florence Township FD No. 1	YES	PARTIAL	NO	YES	YES	NO
FD	Franklin Township FD No.1 (Hunterdon)	NO	NO	NO	NO	NO	NO
FD	Franklin Township FD No. 1 (Gloucester)	NO	NO	NO	NO	NO	NO
FD	Franklin Township FD No. 1 (Somerset)	YES	NO	NO	YES	YES	YES
FD	Franklin Township FD No. 2 (Gloucester)	NO	NO	NO	NO	NO	NO
FD	Franklin Township FD No. 2 (Somerset)	NO	NO	NO	YES	YES	NO
FD	Franklin Township FD No. 3 (Gloucester)	NO	NO	NO	NO	NO	NO
FD	Franklin Township FD No. 3 (Somerset)	YES	NO	NO	YES	YES	YES
FD	Franklin Township FD No. 4 (Gloucester)	NO	NO	NO	NO	NO	NO
FD	Franklin Township FD No. 4 (Somerset)	NO	NO	NO	YES	YES	NO
FD	Franklin Township FD No. 5 (Gloucester)	NO	NO	NO	NO	NO	NO
FD	Freehold Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Freehold Township FD No. 2	YES	PARTIAL	NO	YES	YES	YES
FD	Gloucester Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Gloucester Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Gloucester Township FD No. 3	YES	NO	NO	NO	NO	YES
FD	Gloucester Township FD No. 4	NO	NO	NO	NO	NO	NO
FD	Gloucester Township FD No. 5	NO	NO	NO	NO	NO	NO
FD	Gloucester Township FD No. 6	NO	NO	NO	NO	NO	NO
FD	Haddon Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Haddon Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Haddon Township FD No. 3	NO	NO	NO	NO	NO	NO
FD	Haddon Township FD No. 4	NO	NO	NO	NO	NO	NO
FD	Hamilton Township FD No. 2	YES	PARTIAL	NO	YES	NO	YES
FD	Hamilton Township FD No. 3	YES	PARTIAL	NO	YES	YES	YES
FD	Hamilton Township FD No. 4	NO	NO	NO	NO	NO	NO
FD	Hamilton Township FD No. 5	NO	NO	NO	NO	NO	NO
FD	Hamilton Township FD No. 6	NO	NO	NO	NO	NO	NO
FD	Hamilton Township FD No. 7	NO	NO	NO	NO	NO	NO
FD	Hamilton Township FD No. 8	NO	NO	NO	NO	NO	NO
FD	Hamilton Township FD No. 9	NO	NO	NO	NO	NO	NO
FD	Hanover Township FD No. 2	YES	NO	NO	YES	YES	YES
FD	Hanover Township FD No. 3	YES	NO	NO	YES	YES	YES
FD	Harrison Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Hazlet Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Hillsborough Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Hopewell Borough FD No. 1	NO	NO	NO	NO	NO	NO
FD	Hopewell Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Howell Township FD No. 1	YES	PARTIAL	NO	YES	YES	NO

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<u>Type of Entity</u>	<u>Entity Name</u>	<u>Website</u>	<u>Meeting Information Provided</u>	<u>Financial Reports Posted</u>	<u>Responsible Official Listed</u>	<u>Contact Information Provided</u>	<u>Mission Description Provided</u>
FD	Howell Township FD No. 2	YES	PARTIAL	NO	YES	YES	YES
FD	Howell Township FD No. 3	YES	PARTIAL	NO	YES	YES	NO
FD	Howell Township FD No. 4	NO	NO	NO	NO	NO	NO
FD	Howell Township FD No. 5	NO	NO	NO	NO	NO	NO
FD	Jackson Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Jackson Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Jackson Township FD No. 3	YES	YES	NO	YES	YES	YES
FD	Jackson Township FD No. 4	NO	NO	NO	NO	NO	NO
FD	Jamesburg Borough FD No. 1	NO	NO	NO	NO	NO	NO
FD	Lakewood Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Lambertville City FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Lindenwold Borough FD No. 1	YES	NO	NO	YES	YES	NO
FD	Little Egg Harbor Township FD No. 1	YES	NO	NO	NO	YES	NO
FD	Little Egg Harbor Township FD No. 2	NO	PARTIAL	NO	YES	YES	NO
FD	Little Egg Harbor Township FD No. 3	NO	NO	NO	NO	YES	NO
FD	Lower Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Lower Township FD No. 2	YES	NO	NO	YES	YES	YES
FD	Lower Township FD No. 3	YES	PARTIAL	NO	YES	YES	YES
FD	Manalapan Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Manalapan Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Manasquan Borough FD No. 1	NO	NO	NO	NO	NO	NO
FD	Mantua Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Marlboro Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Marlboro Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Marlboro Township FD No. 3	NO	NO	NO	NO	NO	NO
FD	Maurice River Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Maurice River Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Maurice River Township FD No. 3	NO	NO	NO	NO	NO	NO
FD	Maurice River Township FD No. 4	NO	NO	NO	NO	NO	NO
FD	Middle Township FD No. 1	YES	NO	NO	YES	YES	YES
FD	Middle Township FD No. 2	YES	NO	NO	YES	YES	NO
FD	Middle Township FD No. 3	YES	NO	NO	YES	YES	NO
FD	Middle Township FD No. 4	YES	PARTIAL	NO	YES	YES	YES
FD	Millstone Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Monroe Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Monroe Township FD No. 2	YES	NO	NO	NO	YES	YES
FD	Monroe Township FD No. 3	YES	YES	NO	YES	YES	YES
FD	Montgomery Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Montgomery Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Montville Township FD No. 1	NO	NO	NO	YES	YES	NO
FD	Montville Township FD No. 2	NO	NO	NO	YES	YES	NO
FD	Montville Township FD No. 3	NO	NO	NO	YES	YES	NO
FD	Moorestown Township FD No. 1	YES	PARTIAL	YES	YES	YES	YES
FD	Moorestown Township FD No. 2	YES	PARTIAL	NO	YES	YES	NO

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<u>Type of Entity</u>	<u>Entity Name</u>	<u>Website</u>	<u>Meeting Information Provided</u>	<u>Financial Reports Posted</u>	<u>Responsible Official Listed</u>	<u>Contact Information Provided</u>	<u>Mission Description Provided</u>
FD	Mount Holly Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Mount Laurel Township FD No. 1	YES	YES	YES	YES	YES	YES
FD	Neptune Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Neptune Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Ocean Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Ocean Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Old Bridge Township FD No. 1	YES	NO	NO	NO	NO	YES
FD	Old Bridge Township FD No. 2	YES	NO	NO	YES	YES	YES
FD	Old Bridge Township FD No. 3	YES	NO	NO	YES	YES	YES
FD	Old Bridge Township FD No. 4	NO	NO	NO	NO	YES	NO
FD	Parsippany-Troy Hills Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Parsippany-Troy Hills Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Parsippany-Troy Hills Township FD No. 3	YES	NO	NO	YES	YES	NO
FD	Parsippany-Troy Hills Township FD No. 4	YES	NO	NO	YES	NO	NO
FD	Parsippany-Troy Hills Township FD No. 5	NO	NO	NO	NO	NO	NO
FD	Parsippany-Troy Hills Township FD No. 6	NO	NO	NO	NO	NO	NO
FD	Pennington Borough FD No. 1	NO	NO	NO	NO	NO	NO
FD	Pine Hill Borough FD No. 1	NO	NO	NO	NO	NO	NO
FD	Piscataway Township FD No. 1	YES	NO	NO	YES	YES	YES
FD	Piscataway Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Piscataway Township FD No. 3	NO	NO	NO	NO	NO	NO
FD	Piscataway Township FD No. 4	NO	NO	NO	NO	NO	NO
FD	Pittsgrove Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Pittsgrove Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Pittsgrove Township FD No. 3	YES	NO	NO	YES	YES	YES
FD	Plainsboro Township FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Plumsted Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Riverside Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	South Brunswick Township FD No. 1	YES	NO	YES	YES	YES	YES
FD	South Brunswick Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	South Brunswick Township FD No. 3	YES	PARTIAL	NO	YES	NO	YES
FD	Spring Lake Heights Borough FD No. 1	NO	NO	NO	NO	NO	NO
FD	Tabernacle Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Tinton Falls FD No. 1	YES	PARTIAL	NO	YES	YES	NO
FD	Tinton Falls FD No. 2	YES	PARTIAL	NO	YES	YES	NO
FD	Toms River FD No. 1	YES	NO	NO	YES	YES	YES
FD	Toms River FD No. 2	YES	NO	NO	YES	YES	YES
FD	Upper Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Upper Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Upper Township FD No. 3	NO	NO	NO	NO	NO	NO
FD	Upper Township FD No. 4	YES	PARTIAL	NO	YES	YES	NO
FD	Voorhees Township FD No. 3	YES	PARTIAL	NO	YES	YES	YES
FD	Wall Township FD No. 1	YES	NO	NO	YES	NO	NO
FD	Wall Township FD No. 2	YES	NO	NO	NO	NO	YES

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FD	Wall Township FD No. 3	YES	NO	NO	YES	YES	YES
FD	Washington Township FD No. 1 (Gloucester)	YES	PARTIAL	NO	YES	YES	NO
FD	Washington Township FD No. 1 (Warren)	NO	NO	NO	NO	NO	NO
FD	Westville Borough FD No. 1	YES	PARTIAL	NO	YES	YES	YES
FD	Winslow Township FD No. 1	YES	PARTIAL	NO	YES	YES	NO
FD	Woodbridge Township FD No. 1	NO	NO	NO	NO	NO	NO
FD	Woodbridge Township FD No. 2	NO	NO	NO	NO	NO	NO
FD	Woodbridge Township FD No. 4	NO	NO	NO	NO	NO	NO
FD	Woodbridge Township FD No. 5	NO	NO	NO	NO	NO	NO
FD	Woodbridge Township FD No. 7	NO	NO	NO	NO	NO	NO
FD	Woodbridge Township FD No. 8	NO	NO	NO	NO	NO	NO
FD	Woodbridge Township FD No. 9	NO	NO	NO	NO	NO	NO
FD	Woodbridge Township FD No. 11	YES	NO	NO	YES	YES	NO
FD	Woodbridge Township FD No. 12	NO	NO	NO	NO	NO	NO
HA	Asbury Park Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Atlantic City Housing Authority	YES	NO	NO	YES	YES	YES
HA	Bayonne Housing Authority	NO	NO	NO	NO	YES	NO
HA	Belmar Housing Authority	NO	NO	NO	NO	NO	NO
HA	Bergen County Housing Authority	NO	NO	NO	NO	YES	NO
HA	Berkeley Housing Authority	NO	NO	NO	NO	YES	NO
HA	Beverly Housing Authority	NO	NO	NO	NO	NO	NO
HA	Boonton Housing Authority	YES	PARTIAL	NO	NO	YES	YES
HA	Brick Housing Authority	NO	NO	NO	NO	NO	NO
HA	Bridgeton Housing Authority	YES	NO	NO	YES	YES	YES
HA	Buena Housing Authority	YES	NO	NO	NO	NO	YES
HA	Burlington City Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Camden Housing Authority	YES	YES	YES	YES	YES	YES
HA	Cape May Housing Authority	NO	NO	NO	NO	YES	NO
HA	Carteret Housing Authority	YES	PARTIAL	NO	YES	YES	NO
HA	Clementon Housing Authority	NO	NO	NO	NO	NO	NO
HA	Cliffside Park Housing Authority	YES	NO	NO	YES	YES	YES
HA	Collingswood Borough Housing Authority	NO	NO	NO	NO	NO	NO
HA	Dover Housing Authority	NO	NO	NO	NO	NO	NO
HA	East Orange Housing Authority	YES	NO	NO	YES	YES	YES
HA	Edgewater Housing Authority	NO	NO	NO	NO	YES	NO
HA	Edison Housing Authority	NO	NO	NO	NO	NO	NO
HA	Elizabeth Housing Authority	YES	NO	NO	YES	YES	YES
HA	Englewood Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Florence Housing Authority	YES	PARTIAL	NO	YES	YES	NO
HA	Fort Lee Housing Authority	YES	NO	NO	YES	YES	NO
HA	Franklin Township Housing Authority (Somerset)	YES	NO	NO	YES	YES	NO
HA	Freehold Housing Authority	NO	NO	NO	NO	YES	NO
HA	Garfield Housing Authority	NO	NO	NO	NO	YES	NO
HA	Glassboro Housing Authority	NO	NO	NO	YES	NO	NO

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HA	Gloucester City Housing Authority	NO	NO	NO	NO	NO	NO
HA	Gloucester County Housing Authority	YES	NO	NO	NO	YES	YES
HA	Gloucester Township Housing Authority	NO	NO	NO	NO	YES	NO
HA	Guttenberg Housing Authority	NO	NO	NO	NO	NO	NO
HA	Hackensack Housing Authority	YES	NO	NO	YES	YES	YES
HA	Haddon Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Harrison Housing Authority	YES	NO	NO	NO	YES	YES
HA	Highland Park Housing Authority	YES	NO	NO	YES	YES	YES
HA	Highlands Housing Authority	YES	NO	NO	YES	YES	YES
HA	Hightstown Housing Authority	NO	NO	NO	NO	NO	NO
HA	Hoboken Housing Authority	YES	YES	NO	YES	YES	NO
HA	Irvington Housing Authority	YES	NO	NO	YES	YES	YES
HA	Jersey City Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Keansburg Housing Authority	NO	NO	NO	NO	NO	NO
HA	Lakewood Housing Authority	YES	NO	NO	NO	YES	YES
HA	Linden Housing Authority	NO	NO	NO	NO	NO	NO
HA	Lodi Housing Authority	NO	NO	NO	NO	NO	NO
HA	Long Branch Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Madison Housing Authority	YES	NO	NO	YES	YES	NO
HA	Middletown Township Housing Authority	YES	PARTIAL	NO	YES	YES	NO
HA	Millville Housing Authority	YES	NO	NO	YES	YES	YES
HA	Morris County Housing Authority	YES	NO	NO	NO	YES	NO
HA	Morristown Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Neptune City Housing Authority	NO	NO	NO	NO	NO	NO
HA	Neptune Township Housing Authority	YES	PARTIAL	NO	NO	YES	NO
HA	New Brunswick Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Newark Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Newton Housing Authority	YES	NO	NO	YES	YES	YES
HA	North Bergen Housing Authority	YES	NO	NO	YES	YES	YES
HA	Ocean City Housing Authority	NO	NO	NO	NO	NO	NO
HA	Old Bridge Housing Authority	NO	NO	NO	NO	NO	NO
HA	Orange Housing Authority	NO	NO	NO	NO	YES	NO
HA	Passaic City Housing Authority	YES	NO	NO	YES	YES	NO
HA	Paterson Housing Authority	YES	NO	NO	YES	YES	NO
HA	Penns Grove Housing Authority	NO	NO	NO	NO	NO	NO
HA	Pennsauken Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Perth Amboy Housing Authority	YES	NO	NO	YES	YES	YES
HA	Phillipsburg Housing Authority	YES	NO	NO	NO	YES	YES
HA	Plainfield Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Pleasantville Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Princeton Housing Authority	YES	NO	NO	YES	YES	YES
HA	Rahway Housing Authority	YES	PARTIAL	NO	NO	NO	NO
HA	Red Bank Housing Authority	NO	NO	NO	NO	YES	NO
HA	Salem Housing Authority	YES	NO	NO	NO	YES	YES

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HA	Sayreville Housing Authority	YES	NO	NO	YES	NO	NO
HA	Secaucus Housing Authority	NO	NO	NO	NO	NO	NO
HA	South Amboy Housing Authority	NO	NO	NO	NO	NO	NO
HA	Summit Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Trenton Housing Authority	YES	NO	NO	YES	YES	YES
HA	Union City Housing Authority	NO	NO	NO	NO	NO	NO
HA	Vineland Housing Authority	YES	PARTIAL	NO	YES	YES	YES
HA	Weehawken Housing Authority	YES	NO	NO	NO	YES	YES
HA	West New York Housing Authority	YES	NO	NO	YES	YES	YES
HA	Wildwood Housing Authority	NO	NO	NO	NO	NO	NO
HA	Woodbridge Housing Authority	YES	PARTIAL	NO	YES	YES	YES
JIF	Atlantic & Cape May Counties School Business Officials Joint Insurance Fund	YES	YES	NO	YES	YES	YES
JIF	Atlantic County Municipal Joint Insurance Fund	YES	YES	YES	YES	YES	YES
JIF	Bergen County Municipal Joint Insurance Fund	YES	NO	NO	YES	YES	YES
JIF	Bergen Municipal Employee Benefits Insurance Fund	YES	PARTIAL	NO	YES	YES	YES
JIF	Bergen Municipal Excess Liability Joint Insurance Fund	NO	NO	NO	NO	NO	NO
JIF	Burlington County Insurance Pool	YES	YES	NO	YES	YES	YES
JIF	Burlington County Municipal Joint Insurance Fund	YES	YES	YES	YES	YES	YES
JIF	Camden County Municipal Joint Insurance Fund	YES	NO	NO	YES	YES	NO
JIF	Central Jersey Health Insurance Fund	YES	PARTIAL	NO	YES	YES	YES
JIF	Central Jersey Joint Insurance Fund	YES	PARTIAL	NO	YES	NO	NO
JIF	Diploma Joint Insurance Fund	NO	NO	NO	NO	NO	NO
JIF	First Responder Joint Insurance Fund	YES	PARTIAL	NO	YES	YES	YES
JIF	Garden State Municipal Joint Insurance Fund	YES	PARTIAL	NO	YES	YES	YES
JIF	Gloucester, Cumberland, Salem School Districts Joint Insurance Fund	YES	YES	NO	YES	YES	YES
JIF	Gloucester, Salem, Cumberland Counties Municipal Joint Insurance Fund	YES	YES	YES	YES	YES	YES
JIF	Middlesex County Joint Health Insurance Fund	YES	NO	NO	NO	YES	NO
JIF	Middlesex County Municipal Joint Insurance Fund	NO	NO	NO	NO	NO	NO
JIF	Mid-Jersey Municipal Joint Insurance Fund	YES	NO	NO	YES	YES	NO
JIF	Monmouth Municipal Joint Insurance Fund	YES	NO	NO	YES	NO	NO
JIF	Morris County Municipal Joint Insurance Fund	YES	NO	NO	YES	NO	NO
JIF	Morris Essex Insurance Group	NO	NO	NO	NO	NO	NO
JIF	Municipal Excess Liability Joint Insurance Fund	YES	NO	NO	YES	YES	YES
JIF	Municipal Excess Liability Residual Claims Fund	YES	NO	NO	YES	NO	NO
JIF	Municipal Reinsurance Health Insurance Fund	NO	NO	NO	NO	NO	NO
JIF	New Jersey Community College Workers' Compensation	NO	NO	NO	NO	NO	NO
JIF	New Jersey Counties Excess Joint Insurance Fund	NO	NO	NO	NO	NO	NO
JIF	New Jersey Environmental Risk Management Joint Insurance Fund	NO	NO	NO	NO	NO	NO
JIF	New Jersey Intergovernmental Joint Insurance Fund	YES	PARTIAL	NO	YES	YES	YES
JIF	New Jersey Municipal Self-Insurer's Joint Insurance Fund	YES	NO	NO	YES	YES	NO
JIF	New Jersey Public Housing Authority Joint Insurance Fund	YES	NO	NO	YES	NO	NO
JIF	New Jersey School Board Association Insurance Group	YES	PARTIAL	YES	YES	YES	YES
JIF	New Jersey Utility Authorities Joint Insurance Fund	YES	PARTIAL	NO	YES	YES	YES
JIF	North Jersey Municipal Employee Benefits Fund	YES	PARTIAL	NO	YES	YES	YES

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JIF	Northeast Bergen County School Board Insurance Group	NO	NO	NO	NO	NO	NO
JIF	Ocean County Municipal Joint Insurance Fund	YES	NO	NO	YES	NO	NO
JIF	Pooled Insurance Program of New Jersey	NO	NO	NO	NO	NO	NO
JIF	Professional Municipal Management Joint Insurance Fund	YES	NO	NO	YES	YES	NO
JIF	Public Alliance Insurance Coverage Fund	YES	PARTIAL	NO	YES	YES	YES
JIF	School Alliance Insurance Fund	YES	PARTIAL	NO	YES	YES	NO
JIF	School Excess Liability Fund	NO	NO	NO	NO	NO	NO
JIF	School Pool for Excess Liability Limits	YES	YES	NO	YES	YES	YES
JIF	Somerset County Insurance Fund	YES	PARTIAL	NO	YES	YES	YES
JIF	South Bergen Municipal Joint Insurance Fund	YES	NO	NO	YES	NO	NO
JIF	South Bergen Regional VII Workers' Compensation Pool	NO	NO	NO	NO	NO	NO
JIF	Southern New Jersey Regional Employee Benefits Fund	YES	PARTIAL	NO	YES	YES	YES
JIF	Statewide Insurance Fund	YES	NO	NO	YES	YES	YES
JIF	Suburban Essex Municipal Joint Insurance Fund	YES	PARTIAL	NO	YES	NO	NO
JIF	Suburban Municipal Joint Insurance Fund	YES	PARTIAL	NO	YES	NO	NO
LA	Atlantic City Municipal Utilities Authority	YES	PARTIAL	YES	YES	YES	YES
LA	Atlantic County Improvement Authority	YES	NO	NO	YES	YES	YES
LA	Atlantic County Utilities Authority	YES	NO	NO	YES	YES	YES
LA	Atlantic Highlands-Highlands Regional Sewerage Authority	YES	YES	NO	YES	YES	NO
LA	Bayonne City Parking Authority	NO	PARTIAL	NO	NO	YES	NO
LA	Bayonne Local Redevelopment Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Bayonne Municipal Utilities Authority	NO	NO	NO	NO	YES	NO
LA	Bayshore Regional Sewerage Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Beach Haven Sewerage Authority	YES	PARTIAL	NO	YES	NO	NO
LA	Beachwood Sewerage Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Bergen County Improvement Authority	YES	NO	NO	YES	YES	YES
LA	Bergen County Utilities Authority	YES	NO	NO	YES	YES	YES
LA	Berkeley Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Berkeley Township Sewerage Authority	NO	NO	NO	NO	NO	NO
LA	Bernards Township Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Beverly Sewerage Authority	NO	NO	NO	NO	NO	NO
LA	Bloomfield Parking Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Bordentown Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Brick Township Municipal Utilities Authority	YES	PARTIAL	YES	YES	YES	NO
LA	Bridgeton Municipal Port Authority	NO	NO	NO	NO	NO	NO
LA	Buena Borough Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Burlington County Bridge Commission	YES	PARTIAL	NO	YES	YES	YES
LA	Camden County Improvement Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Camden County Pollution Control Facilities Authority	YES	NO	NO	NO	YES	NO
LA	Camden County Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Camden Parking Authority	YES	NO	NO	NO	YES	YES
LA	Camden Redevelopment Authority	YES	NO	NO	YES	YES	YES
LA	Cape May County Bridge Commission	YES	PARTIAL	NO	YES	YES	NO
LA	Cape May County Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES

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LA	Cape May County Pollution Control Facilities Authority	NO	NO	NO	NO	NO	NO
LA	Carlstadt Sewerage Authority	NO	NO	NO	NO	YES	NO
LA	Carneys Point Sewerage Authority	NO	NO	NO	NO	NO	NO
LA	Carteret Redevelopment Agency	YES	PARTIAL	NO	YES	NO	NO
LA	Cinnaminson Sewerage Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Clinton Township Sewerage Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Cumberland County Improvement Authority	YES	NO	NO	YES	YES	YES
LA	Cumberland County Utilities Authority	YES	PARTIAL	NO	NO	YES	YES
LA	Delanco Sewerage Authority	YES	PARTIAL	YES	NO	YES	NO
LA	Delaware Township Municipal Utilities Authority	NO	NO	NO	NO	YES	NO
LA	Delran Sewerage Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Deptford Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Dover Township Parking Authority	NO	NO	NO	NO	NO	NO
LA	Dunellen Parking Authority	NO	NO	NO	NO	YES	NO
LA	East Brunswick Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	East Orange Parking Authority	YES	PARTIAL	NO	YES	YES	YES
LA	East Windsor Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Eatontown Sewerage Authority	YES	NO	NO	YES	YES	YES
LA	Edgewater Park Sewerage Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Egg Harbor Municipal Utilities Authority	YES	NO	NO	YES	YES	YES
LA	Elizabeth City Parking Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Elk Township Municipal Utilities Authority	YES	YES	NO	YES	NO	NO
LA	Essex County Improvement Authority	YES	NO	NO	YES	YES	NO
LA	Essex County Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Evesham Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Ewing Township Redevelopment Agency	YES	PARTIAL	NO	YES	YES	YES
LA	Ewing-Lawrence Sewerage Authority	NO	NO	NO	NO	YES	NO
LA	Florham Park Sewerage Authority	NO	NO	NO	NO	YES	NO
LA	Fort Lee Borough Parking Authority	YES	NO	NO	YES	YES	YES
LA	Franklin Township Redevelopment Agency (Somerset)	YES	PARTIAL	NO	YES	NO	YES
LA	Franklin Township Sewerage Authority (Somerset)	NO	PARTIAL	NO	YES	YES	NO
LA	Garfield Redevelopment Agency	YES	NO	NO	YES	YES	NO
LA	Gloucester County Improvement Authority	YES	NO	NO	YES	YES	YES
LA	Gloucester County Pollution Control Facilities Authority	NO	NO	NO	NO	NO	NO
LA	Gloucester County Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Gloucester Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Hackettstown Municipal Utilities Authority	YES	NO	NO	NO	YES	NO
LA	Hackettstown Parking Authority	NO	NO	NO	NO	NO	NO
LA	Haledon Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Hamilton Township Municipal Utilities Authority (Atlantic)	YES	PARTIAL	NO	YES	YES	YES
LA	Hanover Sewerage Authority	YES	NO	NO	YES	YES	YES
LA	Hardyston Township Municipal Utilities Authority	YES	NO	NO	YES	YES	YES
LA	Harrison Redevelopment Agency	NO	NO	NO	NO	NO	NO
LA	Hazlet Township Sewerage Authority	YES	NO	NO	YES	YES	NO

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LA	Highland Park Redevelopment Agency	YES	YES	NO	YES	YES	YES
LA	Hillsborough Township Municipal Utilities Authority	NO	PARTIAL	NO	YES	NO	NO
LA	Hudson County Improvement Authority	YES	NO	NO	YES	YES	YES
LA	Hunterdon County Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Independence Township Municipal Utilities Authority	NO	NO	NO	NO	YES	NO
LA	Jackson Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Jersey City Incinerator Authority	YES	NO	NO	YES	YES	YES
LA	Jersey City Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Jersey City Parking Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Jersey City Redevelopment Agency	YES	PARTIAL	NO	YES	YES	YES
LA	Kearny Municipal Utilities Authority	NO	NO	NO	NO	NO	NO
LA	Lacey Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Lakewood Township Airport Authority	NO	NO	NO	NO	YES	NO
LA	Lakewood Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Lambertville Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Landis Sewerage Authority	YES	NO	NO	YES	YES	YES
LA	Laurel Springs Sewerage Authority	NO	PARTIAL	NO	YES	YES	NO
LA	Lebanon Borough Sewerage Authority	NO	NO	NO	NO	YES	NO
LA	Linden-Roselle Sewerage Authority	NO	NO	NO	NO	NO	NO
LA	Little Egg Harbor Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Logan Township Municipal Utilities Authority	YES	NO	NO	YES	YES	NO
LA	Long Branch Parking Authority	NO	NO	NO	NO	NO	NO
LA	Long Branch Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Lower Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Manasquan River Regional Sewerage Authority	YES	NO	NO	NO	YES	NO
LA	Mantua Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Marlboro Township Municipal Utilities Authority	NO	NO	NO	NO	YES	NO
LA	Mercer County Improvement Authority	YES	YES	YES	YES	YES	YES
LA	Merchantville-Pennsauken Water Commission	YES	PARTIAL	NO	YES	YES	YES
LA	Metuchen Parking Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Middlesex County Improvement Authority	YES	NO	NO	YES	YES	YES
LA	Middlesex County Utilities Authority	YES	NO	NO	YES	YES	NO
LA	Middletown Township Sewerage Authority	YES	NO	NO	YES	YES	YES
LA	Milltown Redevelopment Agency	NO	NO	NO	NO	NO	NO
LA	Monmouth County Bayshore Outfall Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Monmouth County Improvement Authority	YES	NO	NO	YES	YES	NO
LA	Monroe Municipal Utilities Authority (Gloucester)	YES	PARTIAL	NO	YES	YES	YES
LA	Monroe Township Municipal Utilities Authority (Middlesex)	YES	NO	NO	NO	YES	YES
LA	Montclair Parking Authority	YES	NO	NO	YES	YES	NO
LA	Montville Municipal Utilities Authority	NO	NO	NO	NO	NO	NO
LA	Morris County Improvement Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Morris County Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Morristown Parking Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Morristown Redevelopment Agency	NO	NO	NO	NO	NO	NO

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LA	Mount Holly Municipal Utilities Authority	YES	NO	NO	YES	YES	YES
LA	Mount Laurel Township Municipal Utilities Authority	YES	PARTIAL	YES	YES	YES	YES
LA	Musconetcong Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Neptune Township Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	New Brunswick Parking Authority	YES	NO	NO	NO	YES	YES
LA	Newark Parking Authority	NO	NO	NO	NO	YES	NO
LA	Newton Parking Authority	YES	NO	NO	NO	YES	NO
LA	North Bergen Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	North Bergen Township Parking Authority	YES	NO	NO	YES	YES	NO
LA	North Hudson Regional Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	North Plainfield Township Parking Authority	NO	NO	NO	NO	NO	NO
LA	Northwest Bergen County Utilities Authority	NO	NO	NO	NO	NO	NO
LA	Ocean County Pollution Control Financing Authority	NO	NO	NO	NO	NO	NO
LA	Ocean County Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Ocean Grove Sewerage Authority	YES	PARTIAL	NO	YES	NO	NO
LA	Ocean Township Sewerage Authority	YES	NO	NO	NO	YES	YES
LA	Old Bridge Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Old Bridge Redevelopment Agency	YES	PARTIAL	NO	YES	YES	NO
LA	Passaic County Improvement Authority	YES	YES	YES	YES	YES	YES
LA	Passaic County Utilities Authority	YES	PARTIAL	NO	YES	NO	NO
LA	Passaic Redevelopment Agency	NO	NO	NO	NO	NO	NO
LA	Passaic Valley Water Commission	YES	NO	NO	NO	YES	YES
LA	Paterson City Parking Authority	YES	NO	NO	YES	YES	YES
LA	Paterson Municipal Utilities Authority	YES	NO	NO	YES	YES	YES
LA	Pemberton Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Penns Grove Redevelopment Agency	NO	NO	NO	NO	NO	NO
LA	Penns Grove Sewerage Authority	NO	NO	NO	NO	NO	NO
LA	Pennsauken Sewerage Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Pennsville Sewerage Authority	NO	NO	NO	YES	YES	YES
LA	Pequannock River Basin Regional Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Pequannock-Lincoln Park-Fairfield Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Perth Amboy Municipal Port Authority	NO	NO	NO	NO	NO	NO
LA	Perth Amboy Parking Authority	NO	NO	NO	NO	NO	NO
LA	Perth Amboy Redevelopment Agency	YES	PARTIAL	NO	YES	YES	YES
LA	Phillipsburg Parking Authority	YES	NO	NO	NO	YES	NO
LA	Pine Hill Borough Municipal Utilities Authority	YES	NO	NO	YES	YES	NO
LA	Plainfield Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Plainfield Regional Sewerage Authority	YES	NO	NO	YES	YES	YES
LA	Plumsted Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Point Pleasant Beach Borough Parking Authority	YES	PARTIAL	NO	YES	NO	NO
LA	Pompton Lakes Borough Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Rahway City Parking Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Rahway Redevelopment Agency	YES	PARTIAL	NO	NO	YES	NO
LA	Rahway Valley Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES

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LA	Raritan Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Readington-Lebanon Sewerage Authority	NO	NO	NO	NO	YES	NO
LA	Riverside Water Reclamation Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Rockaway Valley Regional Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Rockleigh Sewerage Authority	YES	NO	NO	YES	YES	YES
LA	Runnemede Sewerage Authority	NO	NO	NO	YES	YES	NO
LA	Salem County Improvement Authority	YES	NO	NO	YES	YES	NO
LA	Salem County Pollution Control Financing Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Salem County Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Salem Municipal Port Authority	NO	NO	NO	NO	NO	NO
LA	Sayreville Economic and Redevelopment Agency	YES	NO	NO	YES	NO	NO
LA	Seaside Heights Redevelopment Agency	NO	NO	NO	NO	NO	NO
LA	Secaucus Municipal Utilities Authority	NO	NO	NO	NO	NO	NO
LA	Somerset County Improvement Authority	YES	PARTIAL	NO	NO	YES	YES
LA	Somerset-Raritan Regional Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	South Amboy Redevelopment Authority	NO	NO	NO	YES	YES	NO
LA	South Monmouth County Regional Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	South Orange Village Parking Authority	YES	PARTIAL	NO	YES	YES	YES
LA	South River Parking Authority	YES	PARTIAL	NO	NO	NO	NO
LA	South Toms River Sewerage Authority	NO	NO	NO	NO	YES	NO
LA	Southeast Morris County Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Stony Brook Regional Sewerage Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Stratford Sewerage Authority	YES	NO	NO	NO	YES	NO
LA	Sussex County Municipal Utilities Authority	YES	NO	NO	YES	YES	NO
LA	Toms River Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Trenton Parking Authority	YES	NO	NO	YES	YES	NO
LA	Two Rivers Water Reclamation Authority	YES	NO	NO	YES	YES	YES
LA	Union City Parking Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Union City Redevelopment Agency	NO	NO	NO	NO	NO	NO
LA	Union County Improvement Authority	YES	YES	NO	YES	YES	YES
LA	Union County Pollution Control Financing Authority	NO	NO	NO	NO	NO	NO
LA	Union County Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Wanaque Borough Sewerage Authority	YES	PARTIAL	NO	NO	NO	NO
LA	Wanaque Valley Regional Sewerage Authority	YES	PARTIAL	NO	NO	NO	NO
LA	Warren County - Pequest River Municipal Utilities Authority	NO	PARTIAL	NO	YES	YES	NO
LA	Warren County Pollution Control Facilities Authority	YES	YES	NO	YES	YES	YES
LA	Warren Township Sewerage Authority	NO	PARTIAL	NO	YES	YES	NO
LA	Washington Township Municipal Utilities Authority (Gloucester)	YES	PARTIAL	NO	YES	YES	YES
LA	Washington Township Municipal Utilities Authority (Mercer)	NO	NO	NO	NO	NO	NO
LA	Washington Township Municipal Utilities Authority (Morris)	YES	PARTIAL	NO	YES	YES	YES
LA	Waterford Municipal Utilities Authority	NO	NO	NO	NO	NO	NO
LA	West Milford Township Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	West New York Parking Authority	NO	NO	NO	NO	YES	NO
LA	West Windsor Parking Authority	YES	PARTIAL	NO	YES	YES	YES

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LA	Western Monmouth County Utilities Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Westwood Parking Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Weymouth Township Municipal Utilities Authority	NO	NO	NO	NO	YES	NO
LA	Wildwood Tourism Improvement & Development Authority	YES	PARTIAL	NO	YES	YES	YES
LA	Willingboro Municipal Utilities Authority	YES	PARTIAL	YES	YES	YES	NO
LA	Woodbine Municipal Utilities Authority	YES	PARTIAL	NO	YES	YES	NO
LA	Woodbine Port Authority	YES	NO	NO	YES	YES	NO
LA	Woodstown Sewerage Authority	NO	PARTIAL	NO	NO	YES	NO
LA	Wrightstown Municipal Utilities Authority	NO	NO	NO	NO	NO	NO
RHC	Essex Regional Health Commission	YES	NO	NO	YES	YES	YES
RHC	Hudson Regional Health Commission	YES	NO	NO	YES	YES	YES
RHC	Mid-Bergen Regional Health Commission	YES	NO	NO	YES	YES	YES
RHC	Middle-Brook Regional Health Commission	YES	PARTIAL	NO	YES	YES	YES
RHC	Monmouth County Regional Health Commission	YES	YES	NO	YES	YES	YES
RHC	NorthWest Bergen Regional Health Commission	YES	PARTIAL	NO	YES	YES	YES
RHC	Princeton Regional Health Commission	YES	PARTIAL	NO	YES	NO	YES
SCD	Bergen County Soil Conservation District	YES	NO	NO	YES	YES	YES
SCD	Burlington County Soil Conservation District	YES	NO	NO	YES	YES	YES
SCD	Camden County Soil Conservation District	YES	NO	NO	YES	YES	YES
SCD	Cape Atlantic Soil Conservation District	YES	PARTIAL	NO	YES	YES	YES
SCD	Cumberland-Salem Soil Conservation District	YES	NO	NO	YES	YES	YES
SCD	Freehold Soil Conservation District	YES	NO	NO	YES	YES	YES
SCD	Gloucester County Soil Conservation District	YES	NO	NO	YES	YES	YES
SCD	Hudson-Essex & Passaic Soil Conservation District	NO	NO	NO	NO	NO	NO
SCD	Hunterdon County Soil Conservation District	NO	NO	NO	NO	NO	NO
SCD	Mercer County Soil Conservation District	YES	PARTIAL	NO	YES	YES	YES
SCD	Morris County Soil Conservation District	YES	NO	NO	YES	YES	YES
SCD	Ocean County Soil Conservation District	YES	NO	NO	YES	YES	YES
SCD	Somerset-Union Soil Conservation District	YES	NO	NO	YES	YES	YES
SCD	Sussex County Soil Conservation District	NO	PARTIAL	NO	YES	YES	NO
SCD	Warren County Soil Conservation District	YES	PARTIAL	NO	YES	YES	YES
UEZ	Borough of Roselle, Urban Enterprise Zone	NO	NO	NO	YES	YES	YES
UEZ	City of Passaic, Enterprise Zone Development Corporation	YES	NO	NO	YES	YES	YES
UEZ	City of Paterson, Department of Community Development	YES	NO	NO	NO	YES	YES
UEZ	City of Pleasantville, Urban Enterprise Zone Program	YES	PARTIAL	NO	YES	YES	YES
UEZ	Elizabeth Development Company	YES	NO	NO	NO	NO	YES
UEZ	Enterprise Zone Development Corporation of Millville/Vineland	YES	PARTIAL	NO	YES	YES	YES
UEZ	Jersey City Economic Development Corporation	YES	NO	NO	YES	YES	YES
UEZ	Kearny Urban Enterprise Zone Program	YES	NO	NO	YES	YES	NO
UEZ	Lakewood Development Corporation	YES	YES	NO	YES	YES	NO
UEZ	Mount Holly Township, Urban Enterprise Zone	YES	PARTIAL	NO	YES	YES	YES
UEZ	Phillipsburg Township, Urban Enterprise Zone	YES	PARTIAL	NO	YES	YES	YES
WIB	Atlantic/Cape May Counties WIB	YES	NO	NO	YES	YES	YES
WIB	Bergen County WIB	YES	PARTIAL	NO	YES	YES	YES

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WIB	Burlington County WIB	YES	YES	NO	YES	YES	YES
WIB	Camden County WIB	YES	PARTIAL	NO	YES	YES	YES
WIB	Cumberland County WIB	YES	PARTIAL	NO	NO	YES	YES
WIB	Essex County WIB	YES	NO	NO	YES	YES	YES
WIB	Gloucester County WIB	YES	YES	NO	YES	YES	YES
WIB	Greater Raritan Counties WIB	YES	YES	NO	YES	YES	YES
WIB	Hudson County WIB	YES	YES	NO	YES	YES	YES
WIB	Mercer County WIB	YES	YES	NO	YES	YES	YES
WIB	Middlesex County WIB	YES	PARTIAL	NO	YES	YES	YES
WIB	Monmouth County WIB	YES	PARTIAL	NO	NO	YES	YES
WIB	Morris/Sussex/Warren Counties WIB	YES	YES	NO	YES	YES	YES
WIB	Newark WIB	YES	NO	NO	YES	YES	YES
WIB	Ocean County WIB	YES	PARTIAL	NO	YES	YES	YES
WIB	Passaic County WIB	YES	PARTIAL	NO	YES	YES	YES
WIB	Union County WIB	YES	PARTIAL	NO	YES	YES	YES

Legend:

- CP - County Parks Commissions
- FD - Fire Districts
- HA - Housing Authorities
- JIF - Joint Insurance Funds
- LA - Local Authorities and Commissions
- RHC - Regional Health Commissions
- SCD - Soil Conservation Districts
- UEZ - Urban Enterprise Zones
- WIB - Workforce Investment Boards