

OPEB Funding Status in Massachusetts by Entity Type
December 31, 2023

OPEB Funded Status by Entity Type
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Fiscal Year End	(Multiple Items)
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Values	Column Labels			
	City	Town	Utility	Grand Total
20th Percentile	0.02%	1.14%	0.00%	0.39%
25th Percentile	0.08%	1.40%	0.00%	1.05%
40th Percentile	0.38%	4.17%	0.00%	3.12%
50th Percentile	0.47%	7.38%	29.45%	7.16%
60th Percentile	1.18%	10.08%	33.73%	10.05%
80th Percentile	2.92%	20.64%	71.08%	26.48%
90th Percentile	3.71%	36.98%	85.10%	47.42%
95th Percentile	6.20%	47.81%	86.21%	70.99%
# of Entities	12	124	23	159