

**COST ALLOCATION ESTIMATES OF PENSION LIABILITY
FOR EACH 1% OF PAYROLL CONTRIBUTION**

Converting from a

SCHOOL DISTRICT BASIS

to a

MUNICIPALITY BASIS

A Preliminary Set of Estimates

Prepared on Behalf of the

New Jersey League of Municipalities

and the

New Jersey School Board Association

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Executive Summary

Challenges currently associated with many of New Jersey's public pension plans are necessarily stimulating discussion over potential solutions. A significant component of any possible solution would involve the Teachers Annuity Pension Fund (TPAF), with approximately 138,000 of the more than 400,000 active pension system members in 2014.¹

The primary goal of this research is to provide a **preliminary estimate** on both a municipality and school board basis for the potential assumption of part or all current and/or previously unfunded or underfunded employer contributions to TPAF.

This analysis is policy neutral and takes no position on the veracity of one potential solution to the State's pension fund challenge associated with the TPAF over another. It simply seeks an informed answer to the potential (and estimated) impact on a municipality by municipality basis of each one percent "employer" contribution that would need to be raised on the local level should local boards of education be asked to fund part, or all, of the employer contribution. This analysis also develops this calculation with no assumption of offsetting savings from other changes in public policy (e.g. savings from health benefit programs that might be dedicated to offsetting new pension contributions from local employers).

This particular analysis utilized the NJ Transparency web-site² to access more than 406,000 employee records for pensionable salaries that were reported for the immediate past four quarters, which at the time of access, represented total calendar 2014 salaries. Approximately 138,000 records for members of TPAF were extracted and analyzed by "employer", typically representing a local school board. Outliers, such as TPAF members at Community Colleges, were ultimately removed from the analysis, which focuses primarily on local and regional school boards. While summary data are provided for County-based units such as Vo-Techs or Educational Services Commissions (ESCs), no direct effort was made to allocate salary costs to municipalities for these units.

Methodology

- (1) The first step in the analyses was to determine the number and total salaries of TPAF member employees on a county by county basis, further refined by each educational employer in the county, whether entirely co-incident with a municipality or part of a regional or consolidated district. Charter schools salary data, and consequently the base upon which an employer pension contribution would be made, are treated as independent employers in the database. Accordingly, Charter School salary costs are assigned to the "host" municipality within which the Charter School resides (as local taxpayers would be responsible for these "employers" as well). Assignments of school board (i.e. employer) salaries to one of the state 565 municipalities were determined on an employer by employer basis.

¹ Source data found at <http://www.yourmoney.nj.gov/transparency/pension/>

² Ibid.

- (2) School boards in New Jersey range from comprehensive K-12 districts, serving a single municipality, to consolidated K-12 districts serving more than one municipality, to regional districts providing most typically high school services to multiple municipalities often (though not exclusively) with K-6 or K-8 local “districts”. For each regional or consolidated district, the equalized value for each member municipality in the district was utilized to approximate the proportional responsibility of salaries (and potential pension contributions) for each regional or consolidated district municipality. For each “regional” or “consolidated” district, the actual reported TPAF salary for 2014 was then distributed amongst member communities.
- (3) Not calculated at this point (and beyond the scope of this initial study) are liability estimates that are a function of tuition between sending and receiving units. We anticipate that the computed estimate of each 1% contribution toward employer pension contributions will be lower for many “sending districts” since these estimates do not assign pension fund liability to tuition that may be paid to another district. Two points are important here. First, it is reasonable to anticipate a fairly direct increase above the estimated costs we show for sending districts as the corresponding receiving districts will most likely pass through some or all of the increased costs associated with pension contributions in the form of higher tuition rates. Secondly, we note that it is possible to theoretically assign some portion of per student costs to salary, and develop a rough “back of the envelope” estimated increase for these sending districts. Doing so, however would undermine local receiving boards who are appropriately responsible for setting tuition. The mere projection of a “benchmark” tuition pass through would also violate our goal of policy neutrality. Finally, we also note that receiving districts would benefit from some level of cost allocation of pension cost increases reminding all that the data following are but informed estimates to assist with policy development.
- (4) TPAF salaries are determined and assigned to municipalities; one percent of the total was then calculated for all municipalities, with a small number of expected exceptions (e.g. Teterboro). In order to estimate the impact that each 1% of salary would have on residential property owners, two additional calculations were completed for each municipality. First, the percentage of total value in each municipality represented by Class 2 (i.e. residential property) was multiplied by the 1% thus determining how much of this 1% would necessarily be borne by residential property owners. Second, once the residential share of liability is determined, an average impact for each line item (property owner) is determined by dividing the residential share of liability by the number of residential line items in the municipality.
- (5) **Since the potential employer “pension match” is still a policy hypothetical, without benefit of actuarial input nor the extent to which some deferred liability payment might be made, the 1% liability calculation is developed as a placeholder since it is fairly easy to estimate any variance from that point forward based upon various proposed policies.** For example, a potential employer liability might be proposed at 12%; knowing the cost of each 1% of salary enables a fairly easy calculation of the average impact on residential property owners by simply multiplying the 1% calculation by 12. Accordingly, a 1% estimate which might be, as an example, \$12.50, would be easily determined to be an estimated annual property tax increase of \$150.00 in the event that

educational employers are required to contribute 12% of salary toward the TPAF (i.e. 12 x \$12.50).

Two final points should be mentioned. First, this analysis assumes that a shift of teacher pension costs to local school districts would concurrently include an amendment to statute (P.L.2010, c.40) allowing for an adjustment to the state-imposed 2% tax levy cap in an appropriate manner. Second, this report analyzes the impact of local assumption of the school district employer's share of teacher pension costs. It does not address other recent proposals, such as shifting the school district employer cost of teachers' post-retirement medical benefits from the state to local school districts, nor possible savings from health benefit proposals that may or may not be available or dedicated to offset some of the estimated cost increases.

SUMMARY OF DATA BY COUNTY

	TPAF Em- ployees	Sum of District Sal- aries	Mean	Median
Atlantic	4,580	\$315,305,654	\$68,706	\$65,459
Bergen	13,181	\$970,577,295	\$73,851	\$69,810
Burlington	6,700	\$463,749,171	\$69,270	\$65,654
Camden	7,854	\$521,337,997	\$66,380	\$62,901
Cape May	1,265	\$89,319,675	\$70,087	\$68,875
Cumberland	2,786	\$176,112,572	\$63,307	\$60,688
Essex	12,774	\$932,336,329	\$72,965	\$70,050
Gloucester	4,452	\$288,906,620	\$64,614	\$62,074
Hudson	8,013	\$588,190,621	\$73,774	\$67,550
Hunterdon	2,301	\$151,160,935	\$65,510	\$62,852
Mercer	5,750	\$407,035,990	\$70,950	\$69,910
Middlesex	11,261	\$794,357,217	\$70,325	\$67,785
Monmouth	10,171	\$701,336,240	\$68,958	\$65,451
Morris	7,899	\$556,644,938	\$70,551	\$67,166
Ocean	6,802	\$435,741,613	\$64,183	\$60,450
Passaic	7,970	\$552,203,426	\$70,060	\$62,341
Salem	1,113	\$70,405,019	\$62,386	\$59,667
Somerset	5,540	\$375,095,345	\$67,662	\$65,077
Sussex	2,305	\$166,240,853	\$71,707	\$70,718
Union	8,926	\$641,177,234	\$71,606	\$69,328
Warren	1,803	\$118,376,880	\$65,187	\$63,528
	133,446	\$9,315,611,624	\$69,844	\$65,999

Note: TPAF Employees and Sum of District Salaries exclude County Government education units such as Vo-Techs and ESCs

**SUMMARY IMPACT ON LOCAL DISTRICTS BY COUNTY OF SELECTED PENSION
CONTRIBUTIONS AT VARIOUS PERCENTAGES OF 2014 TPAF SALARIES**

	Total TPAF Pay- roll in County (2014)*	TPAF Employees	1% of Salaries	4% of Salaries	10% of Salaries	15% of Salaries
Atlantic	\$315,305,654	4,580	\$3,153,057	\$12,612,226	\$31,530,565	\$47,295,848
Bergen	\$970,577,295	13,181	\$9,705,773	\$38,823,092	\$97,057,730	\$145,586,594
Burlington	\$463,749,171	6,700	\$4,637,492	\$18,549,967	\$46,374,917	\$69,562,376
Camden	\$521,337,997	7,854	\$5,213,380	\$20,853,520	\$52,133,800	\$78,200,700
Cape May	\$89,319,675	1,265	\$893,197	\$3,572,787	\$8,931,968	\$13,397,951
Cumberland	\$176,112,572	2,786	\$1,761,126	\$7,044,503	\$17,611,257	\$26,416,886
Essex	\$932,336,329	12,774	\$9,323,363	\$37,293,453	\$93,233,633	\$139,850,449
Gloucester	\$288,906,620	4,452	\$2,889,066	\$11,556,265	\$28,890,662	\$43,335,993
Hudson	\$588,190,621	8,013	\$5,881,906	\$23,527,625	\$58,819,062	\$88,228,593
Hunterdon	\$151,160,935	2,301	\$1,511,609	\$6,046,437	\$15,116,094	\$22,674,140
Mercer	\$407,035,990	5,750	\$4,070,360	\$16,281,440	\$40,703,599	\$61,055,399
Middlesex	\$794,357,217	11,261	\$7,943,572	\$31,774,289	\$79,435,722	\$119,153,583
Monmouth	\$701,336,240	10,171	\$7,013,362	\$28,053,450	\$70,133,624	\$105,200,436
Morris	\$556,644,938	7,899	\$5,566,449	\$22,265,798	\$55,664,494	\$83,496,741
Ocean	\$435,741,613	6,802	\$4,357,416	\$17,429,665	\$43,574,161	\$65,361,242
Passaic	\$552,203,426	7,970	\$5,522,034	\$22,088,137	\$55,220,343	\$82,830,514
Salem	\$70,405,019	1,113	\$704,050	\$2,816,201	\$7,040,502	\$10,560,753
Somerset	\$375,095,345	5,540	\$3,750,953	\$15,003,814	\$37,509,535	\$56,264,302
Sussex	\$166,240,853	2,305	\$1,662,409	\$6,649,634	\$16,624,085	\$24,936,128
Union	\$641,177,234	8,926	\$6,411,772	\$25,647,089	\$64,117,723	\$96,176,585
Warren	\$118,376,880	1,803	\$1,183,769	\$4,735,075	\$11,837,688	\$17,756,532
TOTAL	\$9,315,611,624**	133,446	\$93,156,116	\$372,624,465	\$931,561,162	\$1,397,341,744

* Excludes county-based educational units, such as vocational school districts, educational services commissions, and special services school districts, as well as legacy employees at community colleges and elsewhere. Reported TPAF salaries paid within the database used, including supplemental income, totaled \$9.780 billion.

** Using a different set of data, the February 2015 report of the New Jersey Pension and Health Benefit Study Commission, *A Roadmap to Resolution*, cites statewide TPAF pensionable payroll at \$10.038 billion. Accordingly, estimates contained herein may be regarded as conservatively low, prudent and likely some 2.5% lower than estimates drawn from the "Roadmap" database.

**HYPOTHETICAL IMPACT ON A COUNTY LEVEL
OF EVERY 1% SALARY CONTRIBUTION TOWARD PENSION OBLIGATIONS**

Calculations are based upon the estimated impact on residential line items (residential share of contributions divided by the number of residential line items for varying percentage employer contributions) using 2014 TPAF Pensionable Salaries as an estimator

County	Total TPAF Payroll in County located employers as reported in 2014	Percent of value as residential in County	Number of Residential Line items in the County	Average Cost to each Class 2 Line Item for 1.0%	Average Cost to each Class 2 Line Item for 5.0%	Average Cost to each Class 2 Line Item for 10.0%	Average Cost to each Class 2 Line Item for 15.0%	Average Cost to each Class 2 Line Item for 20.0%
Atlantic	\$315,305,654	64.18%	103,185	\$19.61	\$98.05	\$196.10	\$294.15	\$392.20
Bergen	\$970,577,295	75.63%	249,018	\$29.48	\$147.40	\$294.80	\$442.20	\$589.60
Burlington	\$463,749,171	77.50%	143,849	\$24.98	\$124.90	\$249.80	\$374.70	\$499.60
Camden	\$521,337,997	77.14%	156,011	\$25.78	\$128.90	\$257.80	\$386.70	\$515.60
Cape May	\$89,319,675	89.24%	87,861	\$9.07	\$45.35	\$90.70	\$136.05	\$181.40
Cumberland	\$176,112,572	68.39%	41,592	\$28.96	\$144.80	\$289.60	\$434.40	\$579.20
Essex	\$932,336,329	71.95%	153,111	\$43.81	\$219.05	\$438.10	\$657.15	\$876.20
Gloucester	\$288,906,620	74.72%	92,498	\$23.34	\$116.70	\$233.40	\$350.10	\$466.80
Hudson	\$588,190,621	60.16%	103,086	\$34.33	\$171.65	\$343.30	\$514.95	\$686.60
Hunterdon	\$151,160,935	76.57%	41,872	\$27.64	\$138.20	\$276.40	\$414.60	\$552.80
Mercer	\$407,035,990	72.61%	107,393	\$27.52	\$137.60	\$275.20	\$412.80	\$550.40
Middlesex	\$794,357,217	67.83%	212,502	\$25.35	\$126.75	\$253.50	\$380.25	\$507.00
Monmouth	\$701,336,240	83.01%	208,896	\$27.87	\$139.35	\$278.70	\$418.05	\$557.40
Morris	\$556,644,938	76.42%	150,406	\$28.28	\$141.40	\$282.80	\$424.20	\$565.60
Ocean	\$435,741,613	85.79%	239,803	\$15.59	\$77.95	\$155.90	\$233.85	\$311.80
Passaic	\$552,203,426	73.68%	107,841	\$37.73	\$188.65	\$377.30	\$565.95	\$754.60
Salem	\$70,405,019	66.48%	20,331	\$23.02	\$115.10	\$230.20	\$345.30	\$460.40
Somerset	\$375,095,345	76.35%	101,493	\$28.22	\$141.10	\$282.20	\$423.30	\$564.40
Sussex	\$166,240,853	82.00%	55,194	\$24.70	\$123.50	\$247.00	\$370.50	\$494.00
Union	\$641,177,234	74.74%	129,479	\$37.01	\$185.05	\$370.10	\$555.15	\$740.20
Warren	\$118,376,880	72.74%	34,373	\$25.05	\$125.25	\$250.50	\$375.75	\$501.00
STATE TOTAL	\$9,315,611,624	76.31%	2,539,794	\$27.99	\$139.95	\$279.90	\$419.85	\$559.80

COUNTY-BASED SCHOOL DISTRICTS
(with various estimated contribution levels as a percent of 2014 salaries)

County	County Employers	TPAF Count	TPAF Salaries	1% of Salaries	4% of Salaries	10% of Salaries	15% of Salaries
ATLANTIC COUNTY	ATLANTIC CO VOCATIONAL SCHOO	128	\$6,926,236	\$69,262	\$277,049	\$692,624	\$1,038,935
BERGEN COUNTY	BERGEN CO BD OF SPECIAL SERV	350	\$27,732,760	\$277,328	\$1,109,310	\$2,773,276	\$4,159,914
BERGEN COUNTY	BERGEN CO VOCATIONAL SCHOOL	284	\$23,218,920	\$232,189	\$928,757	\$2,321,892	\$3,482,838
BURLINGTON COUNT	BURLINGTON CO BD SPCL SERVIC	226	\$16,265,431	\$162,654	\$650,617	\$1,626,543	\$2,439,815
BURLINGTON COUNT	BURLINGTON CO INSTITUTE OF T	178	\$12,206,435	\$122,064	\$488,257	\$1,220,644	\$1,830,965
CAMDEN COUNTY	CAMDEN CO ED SERVICES COMM	51	\$3,082,659	\$30,827	\$123,306	\$308,266	\$462,399
CAMDEN COUNTY	CAMDEN COUNTY TECHNICAL SCHO	228	\$15,450,229	\$154,502	\$618,009	\$1,545,023	\$2,317,534
CAPE MAY COUNTY	CAPE MAY CO SPECIAL SERVICES	78	\$5,416,800	\$54,168	\$216,672	\$541,680	\$812,520
CAPE MAY COUNTY	CAPE MAY CO TECHNICAL SCH DI	82	\$5,555,849	\$55,558	\$222,234	\$555,585	\$833,377
CUMBERLAND COUNT	CUMBERLAND CO BD OF VOC ED	38	\$2,627,759	\$26,278	\$105,110	\$262,776	\$394,164
ESSEX COUNTY	ESSEX CO EDUCATIONAL SERV CO	96	\$6,666,622	\$66,666	\$266,665	\$666,662	\$999,993
ESSEX COUNTY	ESSEX CO VOCATIONAL SCHOOL	226	\$16,542,684	\$165,427	\$661,707	\$1,654,268	\$2,481,403
GLOUCESTER COUNT	ED INFORMATION & RESOURCE CT	4	\$337,825	\$3,378	\$13,513	\$33,783	\$50,674
GLOUCESTER COUNT	GLOUCESTER CO SP SERV SCH DI	228	\$13,411,940	\$134,119	\$536,478	\$1,341,194	\$2,011,791
GLOUCESTER COUNT	GLOUCESTER CO VO-TECH SCH DI	107	\$6,911,136	\$69,111	\$276,445	\$691,114	\$1,036,670
HUDSON COUNTY	HUDSON CO SCHOOLS OF TECHNOL	226	\$19,630,591	\$196,306	\$785,224	\$1,963,059	\$2,944,589
HUNTERDON COUNTY	HUNTERDON CO EDUC SRVCS COMM	37	\$2,183,345	\$21,833	\$87,334	\$218,335	\$327,502
HUNTERDON COUNTY	HUNTERDON COUNTY VOCATIONAL	3	\$15,266	\$153	\$611	\$1,527	\$2,290
MERCER COUNTY	MERCER CO SPECIAL SER SCH DI	184	\$14,284,637	\$142,846	\$571,385	\$1,428,464	\$2,142,696
MERCER COUNTY	MERCER CO VOCATIONAL SCHOOLS	51	\$3,263,611	\$32,636	\$130,544	\$326,361	\$489,542
MIDDLESEX COUNTY	MIDDLESEX CO ED SERV COMM	216	\$12,871,924	\$128,719	\$514,877	\$1,287,192	\$1,930,789
MIDDLESEX COUNTY	MIDDLESEX CO VOCATIONAL SCHO	240	\$16,649,446	\$166,494	\$665,978	\$1,664,945	\$2,497,417
MONMOUTH COUNTY	MONMOUTH CO VOCATIONAL	271	\$18,723,236	\$187,232	\$748,929	\$1,872,324	\$2,808,485
MORRIS COUNTY	MORRIS CO EDUC SERVICES COMM	43	\$3,110,807	\$31,108	\$124,432	\$311,081	\$466,621
MORRIS COUNTY	MORRIS CO VOCATIONAL SCH DIS	93	\$6,769,623	\$67,696	\$270,785	\$676,962	\$1,015,443
OCEAN COUNTY	OCEAN COUNTY VOCATIONAL SCHO	157	\$10,910,030	\$109,100	\$436,401	\$1,091,003	\$1,636,505
PASSAIC COUNTY	PASSAIC CO VOCATIONAL SCHOOL	363	\$31,848,922	\$318,489	\$1,273,957	\$3,184,892	\$4,777,338
PASSAIC COUNTY	PASSAIC CO. ED SERV COMMISSIO	27	\$1,652,384	\$16,524	\$66,095	\$165,238	\$247,858
SALEM COUNTY	SALEM CO SP SERVICES SCH DIS	78	\$4,157,325	\$41,573	\$166,293	\$415,733	\$623,599
SALEM COUNTY	SALEM CO VOCATIONAL TECH SCH	53	\$3,046,030	\$30,460	\$121,841	\$304,603	\$456,905
SOMERSET COUNTY	SOMERSET CO ED CTNL SRVC COM	40	\$2,442,723	\$24,427	\$97,709	\$244,272	\$366,408
SOMERSET COUNTY	SOMERSET CO VOCATIONAL SCHOO	70	\$4,749,385	\$47,494	\$189,975	\$474,939	\$712,408
SUSSEX COUNTY	SUSSEX CO ED SERV COMM BD OF	24	\$1,081,654	\$10,817	\$43,266	\$108,165	\$162,248
SUSSEX COUNTY	SUSSEX COUNTY VOCATIONAL	78	\$5,651,244	\$56,512	\$226,050	\$565,124	\$847,687
UNION COUNTY	UNION CO EDUC SERV COMMISSIO	126	\$8,258,251	\$82,583	\$330,330	\$825,825	\$1,238,738
UNION COUNTY	UNION CO VOCATIONAL SCHOOLS	148	\$9,102,592	\$91,026	\$364,104	\$910,259	\$1,365,389
WARREN COUNTY	WARREN CO SP SERVICES SCH DI	24	\$1,170,389	\$11,704	\$46,816	\$117,039	\$175,558
WARREN COUNTY	WARREN CO VOCATIONAL SCHOOL	<u>60</u>	<u>\$3,461,493</u>	<u>\$34,615</u>	<u>\$138,460</u>	<u>\$346,149</u>	<u>\$519,224</u>
		4,916	\$347,388,193	\$3,473,882	\$13,895,528	\$34,738,819	\$52,108,229

Note: Names of employers are presented as listed in the NJ State Pension File and are not edit error

PART 1

SOURCE DATA SUMMARY BY COUNTY INCLUDING ALL EDUCATIONAL EMPLOYERS

Pages 5 through 29

ATLANTIC COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	TOTAL TPAF Salaries
ABSECON BD OF ED	75	\$68,981.87	\$19,125.15	\$69,836.00	\$5,173,640
ATLANTIC CITY BD OF ED	880	\$78,108.06	\$27,136.67	\$79,776.00	\$68,735,090
ATLANTIC CO SPECIAL SERVICES	93	\$77,973.53	\$14,655.43	\$81,710.00	\$7,251,538
ATLANTIC CO VOCATIONAL SCHOO	128	\$54,111.22	\$25,537.22	\$49,242.50	\$6,926,236
BRIGANTINE CITY BD OF ED	84	\$76,006.99	\$20,425.80	\$85,388.00	\$6,384,587
BUENA REGIONAL SCHOOL DIST	206	\$70,060.35	\$17,843.44	\$70,944.00	\$14,432,432
EGG HARBOR CITY BD OF ED	59	\$67,125.58	\$16,790.43	\$63,124.00	\$3,960,409
EGG HARBOR TWP BD OF ED	739	\$64,700.17	\$17,148.43	\$59,850.00	\$47,813,429
ESTELL MANOR BD OF ED	19	\$61,087.42	\$21,667.21	\$62,958.00	\$1,160,661
FOLSOM BOROUGH BD OF ED	47	\$53,020.98	\$18,167.43	\$51,782.00	\$2,491,986
GALLOWAY COMMUNITY CHARTER S	26	\$55,338.50	\$20,736.35	\$50,578.00	\$1,438,801
GALLOWAY TOWNSHIP BD OF ED	354	\$68,086.32	\$16,520.67	\$67,638.00	\$24,102,558
GREATER EGG HARBOR REGIONAL	335	\$68,022.23	\$19,380.40	\$67,140.00	\$22,787,447
HAMILTON TWP BD ED (ATLANTIC	296	\$62,600.84	\$18,454.52	\$57,795.00	\$18,529,848
HAMMONTON TOWN BD OF ED	295	\$65,063.23	\$20,609.46	\$60,108.00	\$19,193,652
LINWOOD BD OF ED	95	\$64,484.94	\$21,463.36	\$62,638.00	\$6,126,069
MAINLAND REGIONAL H S	142	\$80,088.68	\$18,457.85	\$86,056.00	\$11,372,593
MARGATE CITY BD OF ED	58	\$78,287.16	\$20,750.94	\$87,086.00	\$4,540,655
MULICA TWP BD OF ED	69	\$61,545.62	\$20,491.42	\$59,769.00	\$4,246,648
NORTHFIELD BD OF ED	91	\$61,380.37	\$19,079.06	\$59,270.00	\$5,585,614
PLEASANTVILLE BD OF ED	442	\$68,044.88	\$18,751.87	\$60,591.00	\$30,075,836
PORT REPUBLIC CITY BD OF ED	11	\$57,602.09	\$12,414.02	\$53,995.00	\$633,623
SOMERS POINT CITY BD OF ED	112	\$59,285.61	\$19,443.82	\$57,510.00	\$6,639,988
VENTNOR CITY BD OF ED	88	\$76,497.61	\$17,286.78	\$81,486.00	\$6,731,790
WEYMOUTH TOWNSHIP BD OF ED	24	\$52,256.75	\$19,671.65	\$54,515.00	\$1,254,162
Total	4768	\$68,705.81	\$21,590.02	\$65,459.00	\$327,589,292

BERGEN COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	TOTAL TPAF Salaries
ALLENDALE BORO BD OF ED	84	\$74,966.73	\$26,770.09	\$72,435.00	\$6,297,205
ALPINE BD OF ED	27	\$63,981.22	\$26,710.62	\$62,120.00	\$1,727,493
BERGEN ARTS & SCIENCE CHRTR	94	\$38,676.50	\$17,779.08	\$43,400.00	\$3,635,591
BERGEN CO BD OF SPECIAL SERV	350	\$79,236.46	\$21,901.61	\$79,580.00	\$27,732,760
BERGEN CO VOCATIONAL SCHOOL	284	\$81,756.76	\$30,867.61	\$77,390.00	\$23,218,920
BERGEN COMMUNITY COLLEGE	1	\$131,254.00	.	\$131,254.00	\$131,254
BERGENFIELD BD OF ED	330	\$69,388.50	\$23,234.64	\$68,430.00	\$22,898,204
BOGOTA BORO BD OF ED	99	\$69,596.52	\$19,720.54	\$64,494.00	\$6,890,055
CARLSTADT BOROUGH BD OF ED	55	\$77,622.25	\$27,984.78	\$77,941.00	\$4,269,224
CARLSTADT E.RUTHERFORD BD OF	47	\$88,773.13	\$29,990.46	\$96,935.00	\$4,172,337
CLIFFSIDE PARK BD OF ED	225	\$79,606.82	\$28,665.42	\$74,400.00	\$17,911,535
CLOSTER BOARD OF EDUCATION	106	\$83,587.58	\$27,526.97	\$85,867.00	\$8,860,283
CRESSKILL BD OF ED	175	\$74,240.97	\$25,040.98	\$68,738.00	\$12,992,170
DEMAREST BORO BD OF ED	77	\$65,076.70	\$28,624.38	\$63,274.00	\$5,010,906
DUMONT BOROUGH BD OF ED	253	\$74,705.72	\$27,281.84	\$72,546.00	\$18,900,546
EAST RUTHERFORD BORO BD OF E	80	\$82,312.35	\$26,839.74	\$92,087.00	\$6,584,988
EDGEWATER BORO BD OF ED	59	\$62,594.49	\$21,834.13	\$52,310.00	\$3,693,075
ELMWOOD PARK BOROUGH BD OF E	177	\$61,072.42	\$23,902.03	\$55,810.00	\$10,809,819
EMERSON BOROUGH BD OF ED	121	\$63,973.72	\$28,384.37	\$57,600.00	\$7,740,820
ENGLEWOOD CITY BD OF ED	363	\$68,138.00	\$26,710.59	\$65,972.00	\$24,734,095
ENGLEWOOD CLIFFS BD OF ED	60	\$67,247.10	\$20,637.44	\$68,828.00	\$4,034,826
ENGLEWOOD ON THE PALISADES C	23	\$48,996.96	\$20,444.08	\$41,732.00	\$1,126,930
FAIR LAWN BD OF ED	483	\$77,142.39	\$28,005.63	\$74,514.00	\$37,259,773
FAIRVIEW BORO BD OF ED	105	\$66,657.33	\$31,730.89	\$63,726.00	\$6,999,020
FORT LEE BD OF ED	334	\$72,540.77	\$24,685.46	\$68,250.00	\$24,228,616
FRANKLIN LAKES BD OF ED	174	\$70,902.16	\$26,562.47	\$66,069.00	\$12,336,976
GARFIELD CITY BD OF ED	540	\$71,967.38	\$31,821.33	\$60,157.00	\$38,862,386
GLEN ROCK BOROUGH BD OF ED	245	\$72,611.76	\$30,251.19	\$70,218.00	\$17,789,880
HACKENSACK CITY BD OF ED	495	\$87,422.42	\$27,851.76	\$86,490.00	\$43,274,100
HARRINGTON PARK BD OF ED	67	\$69,887.09	\$22,937.80	\$67,664.00	\$4,682,435
HASBROUCK HEIGHTS BD OF ED	160	\$73,934.41	\$24,569.05	\$71,135.00	\$11,829,506
HAWORTH BOROUGH BD OF ED	47	\$76,291.15	\$26,433.94	\$75,357.00	\$3,585,684
HILLSDALE BOROUGH BD OF ED	127	\$70,165.18	\$25,898.63	\$66,030.00	\$8,910,978
HO-HO-KUS BD OF ED	62	\$73,333.65	\$25,078.72	\$72,109.00	\$4,546,686
LEONIA BOROUGH BD OF ED	202	\$64,499.26	\$24,784.49	\$57,988.00	\$13,028,850
LITTLE FERRY BD OF ED	83	\$72,059.55	\$23,452.82	\$68,430.00	\$5,980,943
LODI BD OF ED	283	\$71,474.84	\$28,385.52	\$60,360.00	\$20,227,381
LYNDHURST TWP BD OF ED	228	\$72,526.96	\$29,652.03	\$64,936.50	\$16,536,148
MAHWAH BD OF ED	316	\$74,358.65	\$26,619.86	\$72,887.00	\$23,497,334
MAYWOOD BD OF ED	80	\$69,803.54	\$28,366.70	\$61,255.00	\$5,584,283
MIDLAND PARK BORO BD OF ED	122	\$64,993.22	\$28,914.54	\$54,919.00	\$7,929,173
MONTVALE BOROUGH BD OF ED	103	\$69,513.22	\$24,816.93	\$67,182.00	\$7,159,862
MOONACHIE BOROUGH BD OF ED	33	\$64,614.27	\$33,181.60	\$65,418.00	\$2,132,271
NEW MILFORD BD OF ED	194	\$63,459.93	\$26,126.38	\$57,194.00	\$12,311,227

BERGEN COUNTY DATA CONTINUED					
NAME OF EMPLOYER	TPAF No.	Average TPAF Salary	Std. Deviation	Median TPAF Salary	TOTAL TPAF Salaries
NORTH ARLINGTON BD OF ED	153	\$65,706.63	\$26,632.95	\$57,426.00	\$10,053,115
NORTHERN HIGHLANDS REG H S	141	\$79,832.21	\$27,909.53	\$75,850.00	\$11,256,341
NORTHERN VALLEY REG H S DIST	308	\$94,992.64	\$29,757.54	\$100,034.00	\$29,257,733
NORTHVALE BD OF ED	52	\$70,185.42	\$21,228.62	\$67,790.00	\$3,649,642
NORWOOD BD OF ED	54	\$63,897.31	\$19,754.51	\$64,515.00	\$3,450,455
OAKLAND BD OF ED	160	\$74,611.24	\$27,595.32	\$72,687.50	\$11,937,799
OLD TAPPAN BD OF ED	77	\$75,263.96	\$21,289.51	\$75,762.00	\$5,795,325
ORADELL BD OF ED	69	\$66,239.72	\$18,832.92	\$58,144.00	\$4,570,541
PALISADES PARK BD OF ED	169	\$59,538.53	\$23,285.90	\$51,240.00	\$10,062,012
PARAMUS BD OF ED	401	\$72,360.51	\$26,522.42	\$66,580.00	\$29,016,565
PARK RIDGE BORO BD OF ED	145	\$76,585.51	\$27,505.67	\$71,658.00	\$11,104,899
PASCACK VALLEY REG H S DIST	214	\$88,471.27	\$30,868.20	\$86,821.00	\$18,932,851
PATERSON ARTS & SCIENCE CH S	32	\$32,213.25	\$19,971.33	\$20,920.00	\$1,030,824
RAMAPO INDIAN HILLS REG H S	254	\$67,244.75	\$31,046.92	\$62,900.00	\$17,080,167
RAMSEY BOROUGH BD OF ED	305	\$77,425.76	\$30,733.06	\$78,178.00	\$23,614,857
RIDGEFIELD BORO BD OF ED	198	\$77,370.84	\$25,984.24	\$70,988.00	\$15,319,427
RIDGEFIELD PARK BD OF ED	231	\$74,921.57	\$24,330.19	\$71,410.00	\$17,306,882
RIDGEWOOD TWP BD OF ED	506	\$84,750.19	\$25,566.44	\$82,286.00	\$42,883,595
RIVER DELL REG SCHOOL DISTRI	164	\$81,264.90	\$32,182.08	\$81,745.00	\$13,327,444
RIVER EDGE BORO BD OF ED	106	\$69,927.75	\$26,036.96	\$63,492.00	\$7,412,342
RIVER VALE TWP BD OF ED	112	\$79,490.83	\$25,459.04	\$77,934.00	\$8,902,973
ROCHELLE PARK TWP BD OF ED	52	\$70,036.90	\$23,297.55	\$73,109.00	\$3,641,919
ROCKLEIGH BOROUGH BOARD OF E	1	\$18,510.00	.	\$18,510.00	\$18,510
RUTHERFORD BORO BD OF ED	236	\$74,022.71	\$25,923.27	\$71,811.50	\$17,469,360
SADDLE BROOK BD OF ED	178	\$64,853.72	\$23,818.94	\$61,442.50	\$11,543,962
SADDLE RIVER BD OF ED	29	\$70,574.76	\$29,816.05	\$66,052.00	\$2,046,668
SOUTH HACKENSACK BD OF ED	25	\$74,760.56	\$26,899.82	\$69,542.00	\$1,869,014
TEANECK BD OF ED	415	\$79,961.18	\$29,169.76	\$81,726.00	\$33,183,890
TEANECK COMMUNITY CHARTER SC	28	\$60,823.18	\$17,780.97	\$58,409.00	\$1,703,049
TENAFLY BD OF ED	357	\$76,295.66	\$30,118.20	\$72,514.00	\$27,237,549
UPPER SADDLE RIVER BD OF ED	132	\$66,472.68	\$28,789.80	\$59,350.00	\$8,774,394
WALDWICK BORO BD OF ED	175	\$68,334.74	\$24,106.88	\$66,451.00	\$11,958,580
WALLINGTON BOROUGH BD OF ED	105	\$67,265.22	\$25,894.76	\$64,250.00	\$7,062,848
WESTWOOD REG SCH DISTRICT	280	\$69,343.04	\$23,283.09	\$63,860.00	\$19,416,052
WOOD-RIDGE BD OF ED	99	\$61,393.66	\$25,090.72	\$54,162.00	\$6,077,972
WOODCLIFF LAKE BD OF ED	88	\$67,294.43	\$25,504.93	\$62,505.00	\$5,921,910
WYCKOFF TOWNSHIP BD OF ED	224	\$74,701.07	\$28,149.51	\$67,115.00	\$16,733,039
Total	13848	\$73,851.17	\$28,193.08	\$69,810.00	\$1,022,691,053

BURLINGTON COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Devia- tion	Median TPAF Salary	TOTAL TPAF Salaries
BASS RIVER TWP BD OF ED	17	\$61,364.65	\$16,424.10	\$60,668.00	\$1,043,199
BENJAMIN BANNEKER PREP CH SC	8	\$53,021.00	\$32,656.64	\$52,724.00	\$424,168
BEVERLY CITY BD OF ED	34	\$52,040.00	\$22,135.80	\$50,647.50	\$1,769,360
BORDENTOWN REG SCH DISTRICT	237	\$63,919.93	\$18,991.80	\$61,838.00	\$15,149,024
BURLINGTON CITY BD OF ED	218	\$65,077.98	\$22,315.97	\$60,583.00	\$14,186,999
BURLINGTON CO BD SPCL SERVIC	226	\$71,970.93	\$24,268.38	\$70,064.00	\$16,265,431
BURLINGTON CO INSTITUTE OF T	178	\$68,575.48	\$21,363.05	\$63,905.50	\$12,206,435
BURLINGTON TWP BD OF ED	370	\$64,532.90	\$17,666.86	\$61,190.00	\$23,877,174
CHESTERFIELD TWP BD OF ED	61	\$57,224.43	\$23,509.58	\$54,598.00	\$3,490,690
CINNAMINSON TWP BD OF ED	238	\$70,469.25	\$20,357.36	\$67,260.00	\$16,771,682
DELANCO TWP BD OF ED	39	\$59,600.44	\$15,690.44	\$54,852.00	\$2,324,417
DELTRAN TWP BD OF ED	267	\$64,426.94	\$19,885.48	\$58,980.00	\$17,201,992
EASTAMPTON TOWNSHIP BD OF ED	61	\$66,984.23	\$18,291.49	\$66,210.00	\$4,086,038
EDGEWATER PARK TWP BD OF ED	82	\$66,025.33	\$21,887.41	\$60,041.00	\$5,414,077
EVESHAM TWP BD OF ED	432	\$69,348.58	\$21,007.18	\$63,800.00	\$29,958,586
FLORENCE TOWNSHIP BD OF ED	153	\$65,032.45	\$19,680.05	\$64,610.00	\$9,949,965
HAINESPORT TOWNSHIP BD OF ED	70	\$56,758.03	\$17,162.16	\$54,277.00	\$3,973,062
LENAPE REGIONAL H S DISTRICT	693	\$81,530.96	\$24,301.62	\$77,260.00	\$56,500,953
LUMBERTON TWP BD OF ED	148	\$68,200.44	\$19,054.15	\$68,830.00	\$10,093,665
MANSFIELD TWP BD ED (BURLING	67	\$60,887.12	\$20,873.28	\$60,432.00	\$4,079,437
MAPLE SHADE BD OF ED	208	\$70,682.15	\$19,709.69	\$64,135.00	\$14,701,888
MEDFORD LAKES BORO BD OF ED	52	\$66,154.54	\$19,743.15	\$58,458.00	\$3,440,036
MEDFORD TOWNSHIP BD OF ED	256	\$72,858.12	\$22,756.50	\$70,776.00	\$18,651,678
MOORESTOWN TOWNSHIP BD OF ED	386	\$73,034.86	\$25,278.42	\$69,115.50	\$28,191,457
MOUNT HOLLY TWP BD OF ED	113	\$65,107.24	\$22,452.06	\$72,086.00	\$7,357,118
MOUNT LAUREL TWP BD OF ED	393	\$70,080.39	\$22,175.97	\$67,718.00	\$27,541,595
NEW HANOVER TWP BD OF ED	24	\$61,265.25	\$18,172.89	\$63,171.00	\$1,470,366
NORTH HANOVER TOWNSHIP BD OF	136	\$66,546.32	\$17,787.61	\$65,002.00	\$9,050,300
NORTHERN BURLINGTON CO REG	193	\$65,522.89	\$22,755.67	\$63,036.00	\$12,645,918
PALMYRA BOROUGH BD OF ED	98	\$62,393.49	\$18,078.93	\$59,026.50	\$6,114,562
PEMBERTON TOWNSHIP BD OF ED	526	\$77,694.37	\$20,757.54	\$83,140.00	\$40,867,237
RANCOCAS VALLEY REGIONAL H S	162	\$69,956.38	\$18,233.89	\$66,278.00	\$11,332,934
RIVERBANK CHTR SCHL OF EXCEL	17	\$45,611.06	\$19,515.16	\$46,460.00	\$775,388
RIVERSIDE TOWNSHIP BD OF ED	139	\$68,534.04	\$17,424.62	\$66,348.00	\$9,526,231
RIVERTON BORO SCHOOL BOARD	31	\$63,934.97	\$25,387.52	\$65,528.00	\$1,981,984
SHAMONG TWP BD OF ED	82	\$66,897.48	\$23,134.79	\$59,695.00	\$5,485,593
SOUTHAMPTON TWP BD OF ED	86	\$65,169.23	\$21,437.83	\$60,340.00	\$5,604,554
SPRINGFIELD TWP BD OF ED (BU	34	\$56,639.29	\$25,713.88	\$58,460.00	\$1,925,736
TABERNACLE TWP BD OF ED	80	\$69,187.22	\$20,230.01	\$62,224.00	\$5,534,978
WASHINGTON TWP BD OF ED (BUR	4	\$63,221.25	\$16,494.21	\$63,477.00	\$252,885
WESTAMPTON TOWNSHIP BD OF ED	86	\$61,641.15	\$21,038.45	\$58,600.00	\$5,301,139
WILLINGBORO TWP BD OF ED	391	\$64,488.88	\$16,237.20	\$61,120.00	\$25,215,154
WOODLAND TWP BD OF ED	16	\$56,882.50	\$18,863.52	\$53,950.00	\$910,120
Total	7112	\$69,269.57	\$21,944.50	\$65,654.00	\$492,645,205

CAMDEN COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
AUDUBON BOROUGH BD OF ED	160	\$65,283.98	\$26,039.35	\$61,315.00	\$10,445,437
BARRINGTON BORO BD OF ED	70	\$60,067.27	\$20,929.10	\$57,436.50	\$4,204,709
BELLMAWR BOROUGH BD OF ED	91	\$68,872.85	\$22,931.71	\$62,914.00	\$6,267,429
BERLIN BOROUGH BD OF ED	85	\$58,970.00	\$21,250.00	\$58,014.00	\$5,012,450
BERLIN TOWNSHIP BD OF ED	75	\$65,144.85	\$17,154.75	\$61,654.00	\$4,885,864
BLACK HORSE PIKE REG SCH DIS	344	\$67,678.46	\$22,036.94	\$60,705.00	\$23,281,390
BROOKLAWN BORO BD OF ED	34	\$57,506.41	\$19,886.74	\$58,246.00	\$1,955,218
CAMDEN ACADEMY CHARTER HIGH	53	\$51,059.23	\$21,115.84	\$55,050.00	\$2,706,139
CAMDEN CITY BD OF ED	1305	\$66,764.32	\$18,530.73	\$62,200.00	\$87,127,440
CAMDEN CO ED SERVICES COMM	51	\$60,444.29	\$21,681.66	\$66,900.00	\$3,082,659
CAMDEN COMMUNITY CHARTER SCH	1	\$41,433.00	.	\$41,433.00	\$41,433
CAMDEN COUNTY TECHNICAL SCHO	228	\$67,764.16	\$18,490.01	\$75,820.00	\$15,450,229
CAMDENS PRIDE CHARTER SCHOOL	31	\$40,441.94	\$16,532.20	\$45,050.00	\$1,253,700
CAMDENS PROMISE CHARTER SCHO	54	\$52,539.30	\$23,850.84	\$46,750.00	\$2,837,122
CHERRY HILL TWP BD OF ED	984	\$72,964.45	\$23,942.97	\$67,990.00	\$71,797,022
CITY INVINCIBLE CHARTER SCHO	1	\$5,200.00	.	\$5,200.00	\$5,200
CLEMENTON BD OF ED	55	\$54,756.38	\$21,476.71	\$55,550.00	\$3,011,601
COLLINGSWOOD BOROUGH BD OF E	219	\$65,064.47	\$24,136.35	\$65,450.00	\$14,249,118
EASTERN CAMDEN CO REG SCH DI	173	\$73,641.71	\$26,399.21	\$72,160.00	\$12,740,016
ECO CHARTER SCHOOL	28	\$35,982.00	\$19,759.45	\$36,800.00	\$1,007,496
FREEDOM ACADEMY CHARTER SCHO	22	\$53,071.14	\$20,653.13	\$55,183.00	\$1,167,565
GIBBSBORO BOROUGH BD OF ED	29	\$57,650.55	\$16,203.74	\$59,764.00	\$1,671,866
GLOUCESTER CITY BD OF ED	250	\$67,044.14	\$21,039.19	\$65,935.00	\$16,761,036
GLOUCESTER TWP BD OF ED	632	\$70,406.60	\$20,505.17	\$65,034.00	\$44,496,974
HADDON HEIGHTS BD OF ED	131	\$67,264.84	\$22,396.31	\$66,618.00	\$8,811,694
HADDON TOWNSHIP BD OF ED	188	\$68,167.47	\$24,803.93	\$68,250.00	\$12,815,484
HADDONFIELD BD OF ED	229	\$65,089.12	\$23,740.66	\$61,560.00	\$14,905,408
HOPE COMMUNITY CHARTER SCHOO	6	\$24,950.00	\$12,180.39	\$27,450.00	\$149,700
KNOWLEDGE A TO Z CHARTER SCH	33	\$37,158.39	\$17,554.07	\$42,450.00	\$1,226,227
LAUREL SPRINGS BOROUGH BD OF	21	\$53,060.67	\$23,735.30	\$52,062.00	\$1,114,274
LAWNSIDE BOROUGH BD OF ED	40	\$52,802.90	\$23,623.40	\$56,502.00	\$2,112,116
LEAP ACADEMY CHARTER SCHOOL	122	\$47,950.18	\$22,124.30	\$49,874.00	\$5,849,922
LINDENWOLD BOROUGH BD OF ED	259	\$61,323.91	\$20,062.89	\$56,940.00	\$15,882,892
MAGNOLIA BOROUGH BD OF ED	46	\$58,694.13	\$21,800.23	\$64,024.00	\$2,699,930
MERCHANTVILLE BORO BD OF ED	35	\$63,268.94	\$28,043.04	\$66,108.00	\$2,214,413
MOUNT EPHRAIM BD OF ED	48	\$58,992.02	\$21,864.37	\$59,666.00	\$2,831,617
OAKLYN BOROUGH BD OF ED	39	\$58,460.03	\$15,303.21	\$57,813.00	\$2,279,941

CAMDEN COUNTY DATA CONTINUED					
NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
PENNSAUKEN TWP BD OF ED	464	\$70,341.85	\$18,705.70	\$70,851.00	\$32,638,617
PINE HILL BOROUGH BD OF ED	207	\$64,536.19	\$24,162.40	\$57,880.00	\$13,358,991
RUNNEMEDE BOROUGH BD OF ED	82	\$58,744.96	\$20,545.19	\$54,200.00	\$4,817,087
SOMERDALE BORO BD OF ED	52	\$58,702.56	\$21,328.21	\$55,536.50	\$3,052,533
STERLING HIGH SCHOOL DISTRIC	91	\$66,151.02	\$19,494.04	\$64,120.00	\$6,019,743
STRATFORD BD OF ED	88	\$62,078.26	\$23,258.54	\$59,939.00	\$5,462,887
THE KINGDOM CH SCHL LEADERSH	15	\$25,477.07	\$10,751.17	\$22,400.00	\$382,156
VOORHEES TWP BD OF ED	287	\$74,781.81	\$27,512.01	\$81,062.00	\$21,462,379
WATERFORD TWP BD OF ED	90	\$67,109.80	\$19,381.79	\$62,247.00	\$6,039,882
WINSLOW TOWNSHIP BD OF ED	551	\$66,238.89	\$22,127.77	\$69,463.00	\$36,497,630
WOODLYNNE BD OF ED	34	\$52,536.74	\$19,445.16	\$52,471.50	\$1,786,249
Total	8133	\$66,380.29	\$22,623.60	\$62,901.00	\$539,870,885

CAPE MAY COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Headcount	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
AVALON BOROUGH BD OF ED	18	\$76,761.78	\$25,596.70	\$76,865.00	\$1,381,712
CAPE MAY CITY BD OF ED	21	\$68,152.62	\$20,247.11	\$67,530.00	\$1,431,205
CAPE MAY CO SPECIAL SERVICES	78	\$69,446.15	\$21,639.64	\$77,420.00	\$5,416,800
CAPE MAY CO TECHNICAL SCH DI	82	\$67,754.26	\$20,735.79	\$63,668.00	\$5,555,849
CHARTER TECH	33	\$57,398.06	\$15,971.44	\$54,161.00	\$1,894,136
DENNIS TWP BD OF ED	71	\$61,276.44	\$22,670.15	\$57,845.00	\$4,350,627
LOWER CAPE MAY REG SCHOOL DI	162	\$71,757.12	\$15,890.68	\$72,706.00	\$11,624,654
LOWER TOWNSHIP BD OF ED	160	\$67,370.29	\$21,627.69	\$61,003.50	\$10,779,246
MIDDLE TOWNSHIP BD OF ED	229	\$68,010.73	\$16,730.88	\$65,012.00	\$15,574,457
NORTH WILDWOOD BD OF ED	48	\$69,888.46	\$19,142.10	\$63,739.00	\$3,354,646
OCEAN CITY BD OF ED	219	\$83,436.92	\$26,284.55	\$87,882.00	\$18,272,686
STONE HARBOR BD OF ED	12	\$81,936.67	\$18,290.29	\$88,520.00	\$983,240
UPPER TOWNSHIP BD OF ED	143	\$65,806.64	\$20,317.77	\$61,665.00	\$9,410,349
WEST CAPE MAY BORO BD OF ED	10	\$58,117.20	\$25,580.13	\$55,259.00	\$581,172
WILDWOOD CITY BD OF ED	111	\$69,230.41	\$16,414.09	\$71,834.00	\$7,684,576
WILDWOOD CREST BD OF ED	37	\$64,897.22	\$17,675.87	\$58,064.00	\$2,401,197
WOODBINE BOROUGH BD OF ED	24	\$62,079.50	\$22,364.91	\$61,120.00	\$1,489,908
Total	1458	\$70,086.74	\$21,344.81	\$68,874.50	\$102,186,460

CUMBERLAND COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
BRIDGETON BD OF ED	592	\$62,199.67	\$19,881.34	\$60,142.00	\$36,822,202
COMMERCIAL TWP BD OF ED	43	\$1,109.26	\$2,652.18	\$396.00	\$47,698
CUMBERLAND CO BD OF VOC ED	38	\$69,151.55	\$26,384.64	\$70,185.00	\$2,627,759
CUMBERLAND COUNTY COLLEGE	1	\$101,990.00	.	\$101,990.00	\$101,990
CUMBERLAND REGIONAL SCHOOL D	106	\$70,329.02	\$20,621.43	\$68,430.00	\$7,454,876
DEERFIELD TOWNSHIP BD OF ED	37	\$57,031.03	\$18,779.24	\$58,345.00	\$2,110,148
DOWNE TWP BD OF ED	20	\$61,784.70	\$12,763.05	\$66,983.00	\$1,235,694
FAIRFIELD TWP BD ED (CUMBERL	57	\$56,583.35	\$15,303.65	\$54,021.00	\$3,225,251
GREENWICH TWP BD ED (CUMBRLA	9	\$56,399.56	\$13,232.25	\$58,280.00	\$507,596
HOPEWELL TWP BD ED (CUMBERLA	49	\$70,329.33	\$17,726.01	\$74,314.00	\$3,446,137
LAWRENCE TWP BD ED (CUMBERLA	47	\$64,468.87	\$15,719.64	\$62,440.00	\$3,030,037
MAURICE RIVER TOWNSHIP BD OF	39	\$59,303.41	\$17,761.75	\$58,732.00	\$2,312,833
MILLVILLE BD OF ED	604	\$66,195.98	\$20,061.78	\$65,662.00	\$39,982,370
MILLVILLE PUBLIC CHARTER SCH	23	\$32,292.61	\$17,012.44	\$33,000.00	\$742,730
STOW CREEK TOWNSHIP BD OF ED	15	\$54,693.27	\$25,627.32	\$51,946.00	\$820,399
UPPER DEERFIELD TWP BD OF ED	89	\$63,112.39	\$18,017.18	\$62,960.00	\$5,617,003
VINELAND CITY BD OF ED	1029	\$65,832.09	\$16,654.03	\$60,688.00	\$67,741,216
VINELAND PUBLIC CHARTER SCHO	27	\$37,643.78	\$20,020.05	\$42,800.00	\$1,016,382
Total	2825	\$63,307.02	\$20,534.20	\$60,688.00	\$178,842,321

ESSEX COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head-count	Average TPAF Salary	Std. Dev.	Median TPAF Salary	Total TPAF Salaries
BELLEVILLE BD OF ED	370	\$74,010.35	\$24,592.94	\$74,447.00	\$27,383,830
BLOOMFIELD TWP BD OF ED	556	\$63,005.89	\$25,828.51	\$56,650.00	\$35,031,276
BURCH CHTR SCHL OF EXCELLENC	31	\$47,424.13	\$20,537.31	\$46,904.00	\$1,470,148
CALDWELL WEST CALDWELL BD OF	244	\$69,373.82	\$26,694.60	\$62,864.00	\$16,927,213
CEDAR GROVE TWP BD OF ED	158	\$65,146.08	\$23,237.47	\$59,576.00	\$10,293,081
DISCOVERY CHARTER SCHOOL	6	\$49,544.50	\$14,638.65	\$47,550.00	\$297,267
EAST ORANGE COMMUNITY CHART	48	\$56,013.52	\$21,281.70	\$51,822.00	\$2,688,649
EAST ORANGE SCHOOL DISTRICT	1116	\$80,256.79	\$25,057.66	\$85,515.00	\$89,566,579
ESSEX CO EDUCATIONAL SERV CO	96	\$69,443.98	\$26,547.34	\$65,580.00	\$6,666,622
ESSEX CO VOCATIONAL SCHOOL	226	\$73,197.72	\$25,215.26	\$67,922.00	\$16,542,684
ESSEX FELS BD OF ED	33	\$62,532.09	\$21,681.45	\$60,872.00	\$2,063,559
FAIRFIELD TWP BD OF ED (ESSE	70	\$67,595.53	\$26,327.09	\$61,930.00	\$4,731,687
GLEN RIDGE BD OF ED	171	\$75,715.18	\$29,163.22	\$72,080.00	\$12,947,295
GRAY CHARTER SCHOOL	24	\$52,854.42	\$37,376.76	\$52,261.00	\$1,268,506
GREAT OAKS CHARTER SCHOOL	22	\$39,610.50	\$21,769.32	\$30,434.00	\$871,431
IRVINGTON BD OF ED	624	\$74,738.42	\$22,848.34	\$71,720.00	\$46,636,777
LADY LIBERTY ACADEMY CHARTER	45	\$54,380.62	\$23,405.47	\$52,147.00	\$2,447,128
LIVINGSTON BD OF ED	558	\$80,773.33	\$27,361.95	\$82,732.50	\$45,071,516
MARIA L. VARISCO-ROGERS CHAR	55	\$50,089.69	\$23,612.68	\$48,392.00	\$2,754,933
MARION P. THOMAS CHARTER SCH	63	\$50,745.67	\$22,954.53	\$49,520.00	\$3,196,977
MERIT PREP. CHARTER SCHL NEW	2	\$62,272.50	\$24,427.00	\$62,272.50	\$124,545
MILLBURN TWP PUBLIC SCHOOLS	483	\$84,876.06	\$26,779.55	\$88,670.00	\$40,995,138
MONTCLAIR BD OF ED	694	\$76,085.92	\$25,389.58	\$71,656.00	\$52,803,629
NEW HORIZON COMM CHARTER SCH	39	\$58,162.82	\$27,432.29	\$54,093.00	\$2,268,350
NEWARK EDUCATORS COMM CHTR S	33	\$48,204.21	\$28,670.11	\$50,400.00	\$1,590,739
NEWARK LEGACY CHARTER SCHOOL	26	\$63,573.35	\$19,855.78	\$55,828.00	\$1,652,907
NEWARK PREP CHARTER SCHOOL	15	\$36,668.27	\$20,428.76	\$42,360.00	\$550,024
NEWARK PUBLIC SCHOOLS	3642	\$75,908.94	\$21,756.51	\$75,743.50	\$276,460,356
NORTH CALDWELL BD OF ED	77	\$62,687.96	\$23,454.81	\$55,922.00	\$4,826,973
NORTH STAR ACADEMY CHARTER S	287	\$52,983.26	\$21,987.21	\$55,502.00	\$15,206,197
NUTLEY BD OF ED	378	\$70,481.72	\$26,443.31	\$67,961.00	\$26,642,090
ORANGE CITY BD OF ED	569	\$62,507.06	\$22,107.64	\$56,251.00	\$35,566,515
PAULO FREIRE CHARTER SCHOOL	10	\$62,802.20	\$18,928.67	\$53,172.00	\$628,022
PEOPLES PREPARATORY CHARTER	42	\$48,422.45	\$26,441.09	\$50,742.00	\$2,033,743
PHILIPS ACADEMY CHARTER SCHO	25	\$49,406.92	\$17,441.56	\$46,620.00	\$1,235,173
PRIDE ACADEMY CHARTER SCHOOL	39	\$53,459.95	\$23,062.14	\$50,534.00	\$2,084,938
ROBERT TREAT ACADEMY CHARTER	55	\$54,807.87	\$20,796.59	\$52,846.00	\$3,014,433
ROSELAND BD OF ED	50	\$65,210.34	\$25,167.57	\$62,694.00	\$3,260,517
ROSEVILLE COMMUNITY CHARTER	26	\$50,583.92	\$23,931.84	\$53,528.00	\$1,315,182
SOUTH ORANGE-MAPLEWOOD BD OF	627	\$73,661.85	\$25,071.47	\$77,403.00	\$46,185,977
TEAM ACADEMY CHARTER SCHOOL	254	\$58,437.59	\$24,361.24	\$63,142.00	\$14,843,149
UNIVERSITY HEIGHTS CHARTER S	68	\$48,602.96	\$25,095.58	\$50,950.00	\$3,305,001
VERONA BD OF ED	207	\$71,281.94	\$26,710.49	\$71,157.00	\$14,755,362
VISIONS ACADEMY CHARTER H.S.	12	\$68,547.92	\$23,661.49	\$63,061.50	\$822,575
WEST ESSEX REGIONAL SCH DIST	176	\$75,190.68	\$24,268.07	\$71,721.00	\$13,233,560
WEST ORANGE TOWNSHIP BD OF E	744	\$82,370.14	\$27,290.03	\$85,136.00	\$61,283,382
Total	13096	\$72,964.69	\$25,659.43	\$70,049.50	\$955,545,635

GLOUCESTER COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Dev.	Median TPAF Salary	Total TPAF Salaries
CLAYTON BOROUGH BD OF ED	130	\$60,020.16	\$19,167.92	\$54,673.50	\$7,802,621
CLEARVIEW REGIONAL BD OF ED	207	\$65,818.62	\$20,964.63	\$64,020.00	\$13,624,455
DELSEA REG HIGH SCH DISTRICT	154	\$71,775.68	\$20,095.60	\$73,040.00	\$11,053,454
DEPTFORD TWP BD OF ED	382	\$68,839.71	\$19,772.89	\$66,250.00	\$26,296,771
EAST GREENWICH BD OF EDUCATI	102	\$56,340.79	\$19,999.29	\$56,447.00	\$5,746,761
ED INFORMATION & RESOURCE CT	4	\$84,456.25	\$27,497.80	\$93,562.00	\$337,825
ELK TWP BD OF ED	36	\$57,211.86	\$14,255.23	\$56,620.00	\$2,059,627
FRANKLIN TWP BD OF ED (GLOCS	134	\$59,887.49	\$19,849.43	\$54,818.00	\$8,024,923
GATEWAY REGIONAL HIGH SCHOOL	111	\$70,724.70	\$22,183.76	\$67,785.00	\$7,850,442
GLASSBORO BD OF ED	219	\$68,734.13	\$20,420.41	\$67,531.00	\$15,052,775
GLOUCESTER CO SP SERV SCH DI	228	\$58,824.30	\$20,660.27	\$55,161.00	\$13,411,940
GLOUCESTER CO VO-TECH SCH DI	107	\$64,590.06	\$17,313.40	\$61,628.00	\$6,911,136
GREENWICH TWP BD ED (GLOUCST	58	\$62,573.12	\$22,013.93	\$58,747.00	\$3,629,241
HARRISON TWP BD ED (GLOUCEST	128	\$59,831.20	\$17,961.59	\$59,587.00	\$7,658,393
KINGSWAY REGIONAL SCHOOL DIS	219	\$56,301.88	\$20,733.90	\$51,738.00	\$12,330,112
LOGAN TOWNSHIP BD OF ED	94	\$63,313.88	\$19,949.46	\$64,726.00	\$5,951,505
MANTUA TOWNSHIP BD OF ED	141	\$58,584.91	\$18,768.22	\$58,386.00	\$8,260,473
MONROE TWP BD OF ED (GLOUCES	528	\$61,183.95	\$21,510.21	\$56,690.00	\$32,305,123
NATIONAL PARK BOARD OF EDUC	27	\$62,577.11	\$18,401.96	\$69,974.00	\$1,689,582
PAULSBORO BORO BD OF ED	133	\$64,915.01	\$20,916.09	\$68,666.00	\$8,633,696
PITMAN BD OF ED	169	\$64,416.69	\$22,141.51	\$62,112.00	\$10,886,421
SOUTH HARRISON TWP BD OF ED	34	\$53,568.74	\$20,367.06	\$51,533.00	\$1,821,337
SWEDESBORO WOOLWICH BD OF ED	145	\$59,200.01	\$14,070.91	\$55,154.00	\$8,584,002
WASHINGTON TWP BD OF ED (GLO	808	\$68,625.65	\$22,377.01	\$73,084.00	\$55,449,522
WENONAH BOROUGH BD OF ED	22	\$57,361.00	\$19,495.04	\$62,304.00	\$1,261,942
WEST DEPTFORD TWP BD OF ED	251	\$72,092.82	\$19,735.68	\$72,795.00	\$18,095,299
WESTVILLE BOARD OF ED	38	\$69,942.82	\$12,235.82	\$68,962.00	\$2,657,827
WOODBURY CITY BD OF ED	156	\$67,499.01	\$20,075.53	\$65,928.00	\$10,529,845
WOODBURY HEIGHTS BOARD OF ED	26	\$63,479.65	\$17,431.20	\$59,651.00	\$1,650,471
Total	4791	\$64,614.39	\$20,982.81	\$62,074.00	\$309,567,521

HUDSON COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	TOTAL TPAF Salaries
BAYONNE BOARD OF ED	823	\$65,188.52	\$27,767.55	\$53,989.00	\$53,650,149
BELOVED COMMUNITY CHARTER SC	45	\$44,561.00	\$15,962.31	\$46,400.00	\$2,005,245
DR LENA EDWARDS ACAD CHRTR S	31	\$51,715.55	\$21,632.62	\$52,300.00	\$1,603,182
EAST NEWARK BOROUGH BD OF ED	19	\$43,977.95	\$13,956.30	\$43,103.00	\$835,581
ELYSIAN CHARTER SCH OF HOBOK	26	\$71,662.46	\$15,672.89	\$70,815.00	\$1,863,224
ETHICAL COMM CHRTR SCHL - J.	29	\$38,502.38	\$21,235.24	\$41,166.00	\$1,116,569
GUTTENBERG BORO BD OF ED	92	\$57,381.48	\$23,450.76	\$53,952.00	\$5,279,096
HARRISON TOWN BD OF ED(HUDSO	209	\$77,341.14	\$37,079.64	\$76,033.00	\$16,164,298
HOBOKEN BOARD OF EDUCATION	228	\$78,986.32	\$23,908.10	\$82,046.50	\$18,008,881
HOBOKEN CHARTER SCHOOL	34	\$44,592.26	\$21,660.05	\$46,554.00	\$1,516,137
HOBOKEN DUAL LANGUAGE CH SCH	12	\$48,300.08	\$19,921.88	\$45,687.00	\$579,601
HUDSON CO SCHOOLS OF TECHNOL	226	\$86,861.02	\$36,700.92	\$80,221.00	\$19,630,591
JERSEY CITY COMM CHARTER SCH	41	\$59,809.85	\$24,041.36	\$56,450.00	\$2,452,204
JERSEY CITY GOLDEN DOOR CHAR	44	\$58,071.98	\$23,099.55	\$53,269.00	\$2,555,167
JERSEY CITY PUBLIC SCHOOLS	3043	\$77,094.06	\$26,982.91	\$79,360.00	\$234,597,231
KEARNY TOWN BD OF ED	531	\$71,681.17	\$27,261.24	\$68,382.00	\$38,062,703
LEARNING COMM. CHARTER SCHOO	49	\$48,309.55	\$16,507.00	\$45,473.00	\$2,367,168
METS CHARTER SCHOOL	45	\$39,241.38	\$20,995.81	\$43,344.00	\$1,765,862
NORTH BERGEN BD OF ED	656	\$79,375.15	\$25,691.84	\$74,594.00	\$52,070,100
SECAUCUS TOWN BD OF ED	194	\$74,670.42	\$25,034.08	\$64,315.50	\$14,486,062
SOARING HEIGHTS CHARTER SCHO	14	\$74,110.14	\$27,795.56	\$60,108.00	\$1,037,542
UNION CITY BD OF ED	974	\$70,588.39	\$26,900.15	\$64,450.00	\$68,753,095
UNIVERSITY ACADEMY CHARTER H	41	\$58,284.07	\$19,172.74	\$57,902.00	\$2,389,647
WEEHAWKEN TWP BD OF ED	136	\$65,154.64	\$27,271.18	\$55,943.50	\$8,861,031
WEST NEW YORK BD OF ED	697	\$80,589.45	\$27,957.29	\$70,268.00	\$56,170,846
Total	8239	\$73,773.66	\$28,268.59	\$67,550.00	\$607,821,212

HUNTERDON COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
BETHLEHEM TWP BD OF ED	63	\$58,058.33	\$16,229.06	\$55,570.00	\$3,657,675
BLOOMSBURY BOROUGH BD OF ED	20	\$54,272.60	\$18,653.40	\$57,718.50	\$1,085,452
CALIFON BORO BD OF ED	20	\$46,498.20	\$22,233.93	\$48,104.00	\$929,964
CLINTON TOWN BD OF ED	54	\$60,365.91	\$22,552.87	\$61,770.00	\$3,259,759
CLINTON TWP BD OF ED	180	\$61,620.14	\$17,326.73	\$56,245.50	\$11,091,626
DELAWARE TWP BD OF ED	50	\$71,522.70	\$22,747.51	\$68,628.00	\$3,576,135
DELAWARE VALLEY REG H S DIST	91	\$70,413.29	\$22,787.45	\$65,951.00	\$6,407,609
EAST AMWELL TOWNSHIP BD OF E	53	\$68,917.85	\$21,649.83	\$67,293.00	\$3,652,646
FLEMINGTON RARITAN BD OF ED	380	\$63,536.60	\$22,560.05	\$60,380.00	\$24,143,909
FRANKLIN TWP BD OF ED (HUNTR	32	\$66,411.72	\$25,279.91	\$79,008.00	\$2,125,175
FRENCHTOWN BOROUGH BD OF ED	21	\$55,725.43	\$17,784.14	\$57,421.00	\$1,170,234
HAMPTON BOROUGH BD OF ED	17	\$55,552.76	\$19,682.62	\$58,952.00	\$944,397
HIGH BRIDGE BOROUGH BD OF ED	53	\$65,756.40	\$20,490.81	\$69,108.00	\$3,485,089
HOLLAND TWP BD OF ED	73	\$58,758.67	\$19,834.30	\$56,854.00	\$4,289,383
HUNTERDON CENTRAL HIGH SCHOO	295	\$70,127.00	\$23,092.48	\$66,162.00	\$20,687,464
HUNTERDON CO EDUC SRVCS COMM	37	\$59,009.32	\$26,912.17	\$53,400.00	\$2,183,345
HUNTERDON COUNTY VOCATIONAL	3	\$5,088.67	\$348.72	\$5,010.00	\$15,266
KINGWOOD TOWNSHIP BD OF ED	44	\$62,360.98	\$20,843.41	\$59,121.00	\$2,743,883
LAMBERTVILLE CITY BD OF ED	21	\$68,648.24	\$15,862.25	\$63,552.00	\$1,441,613
LEBANON BOROUGH BD OF ED	15	\$56,110.40	\$26,422.44	\$58,370.00	\$841,656
LEBANON TOWNSHIP BD OF ED	82	\$63,931.52	\$18,081.79	\$62,180.00	\$5,242,385
MILFORD BOROUGH BD OF ED	14	\$49,411.43	\$16,682.50	\$48,066.00	\$691,760
NORTH HUNTERDON-VOORHEES	288	\$73,192.02	\$24,348.86	\$68,038.00	\$21,079,301
READINGTON TWP BD OF ED	208	\$63,956.52	\$21,748.77	\$61,040.00	\$13,302,957
SOUTH HUNTERDON REG BD OF ED	60	\$67,971.97	\$21,744.41	\$68,088.00	\$4,078,318
STOCKTON BOROUGH BD OF ED	6	\$58,222.17	\$33,487.38	\$57,735.00	\$349,333
TEWKSBURY TWP BD OF ED	80	\$68,638.10	\$20,668.00	\$67,670.50	\$5,491,048
UNION TWP OF ED (HUNTERDON)	55	\$67,281.91	\$22,022.81	\$69,874.00	\$3,700,505
WEST AMWELL TWP BD OF ED	26	\$65,063.81	\$10,887.22	\$67,031.00	\$1,691,659
Total	2341	\$65,510.27	\$22,361.49	\$62,852.00	\$153,359,546

MERCER COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	TOTAL TPAF Salaries
EAST WINDSOR REG SCHOOL DIST	485	\$72,363.54	\$23,518.29	\$71,513.00	\$35,096,318
EWING TOWNSHIP BD OF ED	403	\$66,377.52	\$26,193.56	\$62,828.00	\$26,750,139
FOUNDATION ACADEMY CHARTER S	73	\$42,391.42	\$22,531.41	\$45,244.00	\$3,094,574
HAMILTON TWP BD OF ED (MERC	1100	\$68,798.57	\$18,034.03	\$69,910.00	\$75,678,423
HOPEWELL VALLEY REG SCH DIST	417	\$75,309.74	\$22,945.39	\$76,716.00	\$31,404,163
INTERNATIONAL CHARTER SCHOOL	12	\$48,761.67	\$20,704.36	\$46,798.00	\$585,140
LAWRENCE TWP BD OF ED (MERC	405	\$68,067.57	\$21,485.15	\$63,150.00	\$27,567,364
MERCER CO COMMUNITY COLLEGE	1	\$124,890.00	.	\$124,890.00	\$124,890
MERCER CO SPECIAL SER SCH DI	184	\$77,633.90	\$21,107.64	\$85,216.00	\$14,284,637
MERCER CO VOCATIONAL SCHOOLS	51	\$63,992.37	\$35,280.09	\$62,160.00	\$3,263,611
PACE CHARTER SCHOOL OF HAMIL	24	\$41,209.58	\$21,250.55	\$44,250.00	\$989,030
PAUL ROBESON CHTR SCHOOL	17	\$50,596.65	\$11,186.34	\$48,875.00	\$860,143
PRINCETON CHARTER SCHOOL	37	\$68,357.81	\$26,562.10	\$62,240.00	\$2,529,239
PRINCETON REGIONAL SCHOOL	380	\$80,699.35	\$27,671.38	\$81,528.00	\$30,665,753
ROBBINSVILLE TWP BD OF ED	279	\$59,596.90	\$21,451.94	\$58,420.00	\$16,627,535
TRENTON CITY BD OF ED	1198	\$72,626.69	\$22,035.49	\$71,352.00	\$87,006,780
VILLAGE CHARTER SCHOOL	36	\$49,074.50	\$23,880.64	\$49,180.50	\$1,766,682
WEST WINDSOR PLAINSBORO REG	884	\$75,129.76	\$26,000.77	\$84,110.00	\$66,414,707
Total	5986	\$70,950.41	\$23,788.93	\$69,910.00	\$424,709,128

MIDDLESEX COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head-count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	TOTAL TPAF Salaries
ACADEMY FOR URBAN LEADERSHIP	37	\$54,132.65	\$14,821.22	\$51,020.00	\$2,002,908
CARTERET BD OF ED	334	\$67,776.01	\$27,878.16	\$70,854.50	\$22,637,188
CRANBURY TOWNSHIP BD OF ED	68	\$63,986.13	\$22,009.01	\$57,960.00	\$4,351,057
DUNELLEN BOARD OF EDUCATION	112	\$55,807.56	\$21,955.19	\$51,371.00	\$6,250,447
EAST BRUNSWICK TWP BD OF ED	827	\$71,081.71	\$24,615.36	\$70,182.00	\$58,784,576
EDISON TWP BD OF ED	1305	\$81,347.98	\$25,201.78	\$90,080.00	\$106,159,111
GREATER BRUNSWICK CHART.SCHO	41	\$46,552.71	\$21,300.64	\$48,460.00	\$1,908,661
HATIKVAH INTERNATL ACAD CHRT	23	\$47,331.30	\$20,095.24	\$46,736.00	\$1,088,620
HIGHLAND PARK BD OF ED	163	\$62,144.93	\$21,346.42	\$60,686.00	\$10,129,624
JAMESBURG BOROUGH BD OF ED	52	\$61,109.50	\$16,696.37	\$58,716.00	\$3,177,694
METUCHEN BORO BD OF ED	207	\$70,381.81	\$24,367.85	\$70,800.00	\$14,569,035
MIDDLESEX BD OF ED	218	\$66,730.12	\$23,447.96	\$65,259.00	\$14,547,166
MIDDLESEX CO ED SERV COMM	216	\$59,592.24	\$27,749.56	\$56,230.00	\$12,871,924
MIDDLESEX CO VOCATIONAL SCHO	240	\$69,372.69	\$26,876.68	\$65,956.00	\$16,649,446
MIDDLESEX COUNTY COLLEGE	2	\$127,282.50	\$3,686.15	\$127,282.50	\$254,565
MILLTOWN BOROUGH BD OF ED	65	\$49,581.63	\$23,287.05	\$47,020.00	\$3,222,806
MONROE TWP BD OF ED (MIDDLES	570	\$66,995.04	\$21,690.84	\$66,193.00	\$38,187,173
NEW BRUNSWICK BD OF ED	849	\$70,407.76	\$22,753.98	\$68,188.00	\$59,776,186
NORTH BRUNSWICK BD OF ED	572	\$64,921.09	\$20,205.01	\$62,969.50	\$37,134,861
OLD BRIDGE BD OF ED	828	\$73,641.54	\$26,158.91	\$67,740.00	\$60,975,191
PERTH AMBOY BD OF ED	974	\$66,886.44	\$21,870.47	\$63,275.00	\$65,147,397
PISCATAWAY BD OF ED ADMN BLD	638	\$71,305.44	\$20,954.44	\$75,809.00	\$45,492,868
SAYREVILLE BD OF ED_SELOVER	553	\$61,514.46	\$22,434.09	\$55,266.00	\$34,017,494
SOUTH AMBOY BD OF ED	106	\$66,928.66	\$20,438.14	\$64,950.50	\$7,094,438
SOUTH BRUNSWICK BD OF ED	724	\$71,964.67	\$19,862.78	\$70,669.00	\$52,102,418
SOUTH PLAINFIELD BD OF ED	360	\$69,206.29	\$21,230.42	\$64,287.00	\$24,914,264
SOUTH RIVER BORO BD OF ED	199	\$62,720.61	\$21,706.52	\$56,672.00	\$12,481,401
SPOTSWOOD BD OF ED	164	\$66,090.77	\$21,500.15	\$61,912.50	\$10,838,887
WOODBRIIDGE TOWNSHIP BD OF ED	1272	\$76,545.40	\$22,758.12	\$70,991.00	\$97,365,746
Total	11719	\$70,324.53	\$23,951.43	\$67,785.00	\$824,133,152

MONMOUTH COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head-count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	TOTAL TPAF Salaries
ACADEMY CHARTER HIGH SCHOOL	25	\$50,355.88	\$28,945.45	\$49,533.00	\$1,258,897
ASBURY PARK BD OF ED	305	\$74,621.55	\$20,088.37	\$72,749.00	\$22,759,574
ATLANTIC HIGHLANDS BD OF ED	39	\$66,062.79	\$23,583.24	\$67,056.00	\$2,576,449
AVON BY THE SEA BORO BD OF E	21	\$53,625.76	\$23,127.53	\$52,603.00	\$1,126,141
BELMAR BORO BD OF ED	61	\$64,217.89	\$23,058.95	\$59,178.00	\$3,917,291
BRADLEY BEACH BD OF ED	37	\$60,708.24	\$24,102.74	\$56,640.00	\$2,246,205
BRIELLE BORO BD OF ED	58	\$62,839.14	\$15,682.55	\$60,461.00	\$3,644,670
COLTS NECK TWP BD OF ED	144	\$69,789.68	\$18,265.10	\$67,628.00	\$10,049,714
DEAL BORO BD OF ED	20	\$53,458.95	\$23,557.89	\$52,191.50	\$1,069,179
EATONTOWN BD OF ED	124	\$65,051.90	\$21,433.32	\$63,920.00	\$8,066,436
FAIR HAVEN BOROUGH BD OF ED	91	\$57,469.30	\$23,805.40	\$55,540.00	\$5,229,706
FARMINGDALE BD OF ED	23	\$56,938.61	\$23,114.36	\$52,708.00	\$1,309,588
FREEHOLD BORO BD OF ED	141	\$58,832.37	\$23,256.09	\$54,148.00	\$8,295,364
FREEHOLD REG H S DISTRICT	911	\$80,913.66	\$21,325.98	\$81,708.00	\$73,712,342
FREEHOLD TWP BD OF ED	420	\$64,570.61	\$21,309.89	\$61,770.00	\$27,119,657
HAZLET TWP BD OF ED	315	\$70,364.00	\$23,892.96	\$63,424.00	\$22,164,661
HENRY HUDSON REG SCH DIST	46	\$62,319.35	\$22,811.76	\$60,892.00	\$2,866,690
HIGHLANDS BORO BD OF ED	24	\$57,961.21	\$19,133.91	\$59,080.00	\$1,391,069
HOLMDEL TOWNSHIP BD OF ED	302	\$76,479.14	\$24,790.40	\$77,262.00	\$23,096,699
HOPE ACADEMY CHARTER SCHOOL	24	\$47,809.62	\$18,443.57	\$45,400.00	\$1,147,431
HOWELL TWP BD OF ED	641	\$74,831.27	\$26,300.79	\$64,560.00	\$47,966,841
KEANSBURG BOARD OF EDUCATION	237	\$64,271.79	\$20,666.63	\$59,058.00	\$15,232,415
KEYPORT BOROUGH BD OF ED	125	\$61,774.44	\$22,137.16	\$59,240.00	\$7,721,805
LITTLE SILVER BD OF ED	92	\$62,364.40	\$21,290.80	\$59,946.00	\$5,737,525
LONG BRANCH BD OF ED	578	\$64,307.26	\$18,082.85	\$60,990.00	\$37,169,594
MANALAPAN ENGLISHTOWN REGION	461	\$68,316.33	\$22,356.57	\$64,404.00	\$31,493,830
MANASQUAN BOROUGH BD OF ED	161	\$67,904.04	\$25,027.51	\$64,171.00	\$10,932,551
MARLBORO TOWNSHIP BD OF ED	499	\$71,863.90	\$20,761.17	\$68,978.00	\$35,860,085
MATAWAN-ABERDEEN REG SCHOOL	380	\$66,553.03	\$25,702.15	\$60,120.00	\$25,290,153
MIDDLETOWN TWP BD OF ED	915	\$76,580.03	\$22,313.30	\$72,618.00	\$70,070,732
MILLSTONE TOWNSHIP BD OF ED	144	\$64,816.10	\$20,162.63	\$60,715.00	\$9,333,518
MONMOUTH BEACH BD OF ED	30	\$60,455.93	\$24,415.09	\$56,758.00	\$1,813,678
MONMOUTH CO VOCATIONAL SCHOO	271	\$69,089.43	\$27,012.67	\$65,586.00	\$18,723,236
MONMOUTH REGIONAL SCHOOL	123	\$69,812.02	\$26,849.16	\$67,536.00	\$8,586,878
NEPTUNE CITY BD OF ED	32	\$55,249.62	\$18,370.76	\$49,860.00	\$1,767,988
NEPTUNE TWP BD OF ED	468	\$61,828.08	\$25,776.46	\$55,385.00	\$28,935,542
OCEAN TWP BD OF ED (MONMOUTH	427	\$71,482.26	\$21,903.83	\$69,986.00	\$30,522,927

MONMOUTH COUNTY DATA CONTINUED

NAME OF EMPLOYER	TPAF Headcount	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
OCEANPORT SCHOOLS	74	\$59,119.46	\$17,729.21	\$57,510.00	\$4,374,840
RED BANK BD OF ED	104	\$54,013.08	\$18,938.58	\$52,354.00	\$5,617,360
RED BANK CHARTER SCHOOL	29	\$45,666.79	\$22,608.38	\$42,200.00	\$1,324,337
RED BANK REGIONAL HIGH SCHOO	138	\$67,930.73	\$23,760.03	\$68,510.00	\$9,374,441
ROOSEVELT BOROUGH BD OF ED	12	\$56,094.58	\$17,724.80	\$54,067.50	\$673,135
RUMSON BORO BD OF ED	93	\$69,385.13	\$21,520.86	\$69,698.00	\$6,452,817
RUMSON FAIR HAVEN REGIONAL H	103	\$70,586.35	\$29,736.27	\$64,216.00	\$7,270,394
SEA GIRT BD OF ED	21	\$69,011.76	\$15,056.65	\$66,303.00	\$1,449,247
SHORE REGIONAL H S DISTRICT	72	\$73,842.53	\$30,683.58	\$68,520.00	\$5,316,662
SHREWSBURY BOROUGH BD OF ED	55	\$58,927.45	\$26,466.45	\$54,986.00	\$3,241,010
SPRING LAKE BORO BD OF ED	34	\$68,052.03	\$21,699.89	\$64,940.00	\$2,313,769
SPRING LAKE HEIGHTS BD OF ED	34	\$62,977.03	\$19,191.57	\$57,307.00	\$2,141,219
TINTON FALLS BOARD OF EDUCAT	155	\$59,982.57	\$22,127.90	\$58,092.00	\$9,297,299
UNION BEACH BORO BD OF ED	69	\$56,036.38	\$19,568.24	\$54,600.00	\$3,866,510
UPPER FREEHOLD REGIONAL	229	\$66,862.66	\$23,484.93	\$62,335.00	\$15,311,549
WALL TOWNSHIP BD OF ED	436	\$63,935.80	\$23,553.49	\$60,940.00	\$27,876,008
WEST LONG BRANCH BD OF ED	69	\$57,272.72	\$20,276.46	\$57,820.00	\$3,951,818
Total	10442	\$68,958.00	\$23,734.68	\$65,451.00	\$720,059,476

MORRIS COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Headcount	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
BOONTON TOWN BD OF ED	143	\$69,205.22	\$23,252.84	\$67,087.00	\$9,896,346
BOONTON TWP BD OF ED	48	\$70,198.87	\$26,302.73	\$65,745.00	\$3,369,546
BUTLER BORO BD OF ED	124	\$70,317.81	\$21,450.48	\$66,860.00	\$8,719,408
CHATHAMS SCHOOL DISTRICT	374	\$72,317.66	\$26,305.79	\$65,644.00	\$27,046,805
CHESTER TWP BD OF ED	129	\$68,604.81	\$21,889.56	\$67,851.00	\$8,850,020
DENVILLE TWP BD OF ED	177	\$59,788.07	\$22,086.81	\$57,320.00	\$10,582,489
DOVER BD OF ED	246	\$73,902.90	\$22,053.79	\$72,524.00	\$18,180,114
EAST HANOVER TWP BD OF ED	114	\$68,110.88	\$23,674.97	\$65,563.00	\$7,764,640
FLORHAM PARK BD OF ED	103	\$61,865.39	\$21,376.05	\$58,110.00	\$6,372,135
HANOVER PARK REG H S DIST	158	\$72,870.59	\$28,081.14	\$68,143.00	\$11,513,553
HANOVER TOWNSHIP BD OF ED	150	\$67,915.45	\$25,034.82	\$67,345.00	\$10,187,318
HARDING TOWNSHIP BD OF ED	41	\$63,218.24	\$21,057.73	\$59,885.00	\$2,591,948
JEFFERSON TOWNSHIP BD OF ED	353	\$67,687.21	\$26,281.14	\$58,995.00	\$23,893,585
KINNELON BOROUGH BD OF ED	216	\$72,731.06	\$26,398.88	\$72,703.50	\$15,709,908
LINCOLN PARK BORO BD OF ED	87	\$67,658.59	\$23,231.72	\$60,230.00	\$5,886,297
LONG HILL TWP BD OF ED	91	\$70,567.85	\$23,810.96	\$69,845.00	\$6,421,674
MADISON BORO BD OF ED	262	\$68,842.99	\$28,658.74	\$66,774.50	\$18,036,864
MENDHAM BORO BD OF ED	65	\$65,383.06	\$22,695.75	\$61,220.00	\$4,249,899
MENDHAM TOWNSHIP BD OF ED	87	\$69,130.66	\$24,021.43	\$69,148.00	\$6,014,367
MINE HILL TWP BD OF ED	37	\$59,809.54	\$18,189.68	\$56,442.00	\$2,212,953
MONTVILLE TWP BD OF ED	455	\$70,419.25	\$25,386.48	\$64,000.00	\$32,040,758
MORRIS CO EDUC SERVICES COMM	43	\$72,344.35	\$31,076.93	\$67,774.00	\$3,110,807
MORRIS CO VOCATIONAL SCH DIS	93	\$72,791.65	\$32,757.64	\$69,366.00	\$6,769,623
MORRIS HILLS REGIONAL DISTRI	318	\$82,257.71	\$28,881.70	\$79,486.00	\$26,157,953
MORRIS PLAINS BD OF ED	59	\$62,769.93	\$21,652.42	\$57,773.00	\$3,703,426
MORRIS SCHOOL DISTRICT	519	\$71,228.53	\$25,338.83	\$72,170.00	\$36,967,607
MOUNT ARLINGTON BD OF ED	45	\$66,822.02	\$27,044.72	\$62,270.00	\$3,006,991
MOUNT OLIVE TWP BD OF ED	435	\$69,245.92	\$22,968.23	\$67,733.00	\$30,121,976
MOUNTAIN LAKES BORO BD OF ED	206	\$81,205.44	\$25,126.11	\$82,442.00	\$16,728,320
NETCONG BOROUGH BD OF ED	33	\$65,426.52	\$18,810.40	\$62,430.00	\$2,159,075
PARSIPPANY TROY HILLS BD OF	744	\$73,486.67	\$22,371.60	\$71,044.00	\$54,674,083
PEQUANNOCK TWP BD OF ED	227	\$65,682.68	\$20,481.23	\$64,730.00	\$14,909,968
RANDOLPH TOWNSHIP BD OF ED	504	\$68,657.35	\$22,394.69	\$68,800.00	\$34,603,305
RIVERDALE BOROUGH BD OF ED	32	\$58,547.28	\$16,421.65	\$57,827.50	\$1,873,513
ROCKAWAY BOROUGH BD OF ED	53	\$53,610.32	\$17,561.35	\$50,004.00	\$2,841,347
ROCKAWAY TOWNSHIP BD OF ED	272	\$68,088.72	\$19,531.35	\$64,568.00	\$18,520,132
ROXBURY TWP BD OF ED	403	\$69,307.20	\$22,636.96	\$64,810.00	\$27,930,803
WASHINGTON TWP BD ED (MORRIS	242	\$70,258.57	\$21,859.90	\$67,615.00	\$17,002,573
WEST MORRIS REG H S DIST	246	\$79,933.27	\$30,931.99	\$75,975.00	\$19,663,585
WHARTON BOROUGH BD OF ED	83	\$64,149.83	\$18,795.90	\$63,813.00	\$5,324,436
Total	8017	\$70,551.35	\$24,742.75	\$67,166.00	\$565,610,150

OCEAN COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Headcount	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
BARNEGAT TWP BD OF ED	320	\$57,495.33	\$19,721.13	\$55,074.00	\$18,398,504
BAY HEAD BD OF ED	15	\$57,334.07	\$19,900.53	\$61,393.00	\$860,011
BEACH HAVEN BOROUGH BD OF ED	9	\$63,186.44	\$23,865.00	\$50,960.00	\$568,678
BERKELEY TWP BD OF ED	199	\$64,925.85	\$19,810.60	\$60,484.00	\$12,920,245
BRICK TWP BD OF ED	925	\$65,967.71	\$19,274.60	\$64,242.00	\$61,020,128
CENTRAL REGIONAL H S DIST	177	\$74,251.93	\$22,760.15	\$70,597.00	\$13,142,591
EAGLESWOOD TWP BD OF ED	20	\$58,219.20	\$24,062.49	\$57,053.00	\$1,164,384
ISLAND HEIGHTS BORO BD OF ED	17	\$53,668.29	\$26,358.71	\$52,904.00	\$912,361
JACKSON TOWNSHIP BD OF ED	801	\$64,445.56	\$21,494.64	\$57,850.00	\$51,620,891
LACEY TOWNSHIP BD OF ED	435	\$62,569.69	\$20,443.83	\$59,599.00	\$27,217,815
LAKEHURST BOROUGH BD OF ED	38	\$55,264.92	\$22,615.76	\$56,553.00	\$2,100,067
LAKEWOOD TWP BD OF ED	518	\$55,841.48	\$20,019.53	\$51,758.00	\$28,925,888
LAVALLETTE BOROUGH BD OF ED	23	\$65,447.17	\$25,960.21	\$61,542.00	\$1,505,285
LITTLE EGG HARBOR TWP BD OF	181	\$65,322.61	\$13,781.01	\$63,204.00	\$11,823,393
LONG BEACH ISLAND BD OF ED	34	\$69,750.91	\$22,302.68	\$74,082.00	\$2,371,531
MANCHESTER TOWNSHIP BD OF ED	345	\$64,299.03	\$22,009.95	\$60,942.00	\$22,183,165
OCEAN COUNTY VOCATIONAL SCHO	157	\$69,490.64	\$22,525.15	\$62,904.00	\$10,910,030
OCEAN GATE BD OF ED	21	\$55,350.57	\$23,256.79	\$51,652.00	\$1,162,362
OCEAN TWP BD OF ED (OCEAN)	64	\$63,408.63	\$14,950.08	\$62,330.00	\$4,058,152
PINELANDS REG SCHOOL DISTRIC	200	\$64,485.02	\$16,679.03	\$59,228.00	\$12,897,004
PLUMSTED TWP BD OF ED	175	\$60,077.53	\$18,813.24	\$58,318.00	\$10,513,568
POINT PLEASANT BEACH BD OF E	93	\$70,242.05	\$22,710.40	\$66,176.00	\$6,532,511
POINT PLEASANT BORO BD OF ED	275	\$62,727.88	\$23,068.77	\$60,672.00	\$17,250,168
SEASIDE HEIGHTS BD OF ED	23	\$61,594.96	\$12,694.47	\$63,584.00	\$1,416,684
SEASIDE PARK BD OF ED	1	\$25,758.00	.	\$25,758.00	\$25,758
SOUTHERN REGIONAL H S DISTRI	268	\$79,829.26	\$21,276.00	\$76,074.00	\$21,394,241
STAFFORD TOWNSHIP BD OF ED	217	\$63,385.59	\$19,199.72	\$58,238.00	\$13,754,674
TOMS RIVER SCHOOL DIST	1376	\$64,192.03	\$19,877.52	\$60,910.00	\$88,328,230
TUCKERTON BORO BD OF ED	32	\$52,291.38	\$12,834.15	\$51,126.00	\$1,673,324
Total	6959	\$64,183.31	\$20,797.18	\$60,450.00	\$446,651,643

PASSAIC COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head-count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
BLOOMINGDALE BD OF ED	59	\$74,670.20	\$22,539.83	\$70,078.00	\$4,405,542
CLASSICAL ACAD. CHARTER SCHO	11	\$45,222.91	\$17,059.52	\$41,125.00	\$497,452
CLIFTON CITY BD OF ED	1007	\$68,284.40	\$21,494.03	\$62,370.00	\$68,762,394
COMMUNITY CH SCHOOL OF PATER	43	\$51,652.14	\$11,729.63	\$48,910.00	\$2,221,042
HALEDON BOROUGH BD OF ED	116	\$58,559.23	\$19,330.27	\$56,305.50	\$6,792,871
HAWTHORNE BD OF ED	220	\$64,612.31	\$25,143.56	\$60,186.00	\$14,214,709
JOHN P HOLLAND CHARTER SCHOO	19	\$61,500.74	\$24,928.65	\$51,092.00	\$1,168,514
LAKELAND REGIONAL H S DIST	116	\$76,921.13	\$26,352.50	\$74,176.00	\$8,922,851
LITTLE FALLS BD OF ED	91	\$63,467.99	\$25,891.03	\$63,854.00	\$5,775,587
NORTH HALEDON BORO BD OF ED	63	\$66,623.98	\$21,496.39	\$66,970.00	\$4,197,311
PASSAIC ARTS & SCIENCE CHTR	49	\$37,193.47	\$16,359.67	\$42,800.00	\$1,822,480
PASSAIC BOARD OF EDUCATION	1308	\$80,888.02	\$27,686.11	\$69,784.50	\$105,801,534
PASSAIC CO MANCHESTER REG HI	75	\$74,998.56	\$20,194.09	\$71,982.00	\$5,624,892
PASSAIC CO REGIONAL HS DIST	121	\$78,829.61	\$24,468.46	\$73,142.00	\$9,538,383
PASSAIC CO VOCATIONAL SCHOOL	363	\$87,738.08	\$28,031.05	\$91,285.00	\$31,848,922
PASSAIC CO. ED SERV COMMISIO	27	\$61,199.41	\$21,551.63	\$58,732.00	\$1,652,384
PATERSON BD OF ED	2772	\$63,540.37	\$24,934.60	\$55,000.00	\$176,133,911
PATERSON CHART SCH-SCIENCE/T	118	\$46,334.29	\$17,969.72	\$51,108.00	\$5,467,446
POMPTON LAKES BD OF ED	180	\$80,200.83	\$26,542.87	\$72,963.00	\$14,436,150
PROSPECT PARK BD OF ED	81	\$68,369.80	\$19,036.45	\$62,770.00	\$5,537,954
RINGWOOD BORO BD OF ED	137	\$64,246.55	\$26,563.18	\$59,048.00	\$8,801,778
TOTOWA BOROUGH BD OF ED	4	\$6,805.00	\$2,916.85	\$5,452.50	\$27,220
WANAQUE BD OF ED	100	\$71,668.43	\$26,107.94	\$68,049.00	\$7,166,843
WAYNE BOARD OF EDUCATION	810	\$74,637.80	\$24,936.93	\$71,161.00	\$60,456,620
WEST MILFORD TOWNSHIP BD OF	372	\$74,718.74	\$25,666.08	\$72,268.00	\$27,795,371
WOODLAND PARK BD OF ED	98	\$67,699.70	\$22,190.76	\$67,337.00	\$6,634,571
Total	8360	\$70,060.37	\$26,326.93	\$62,340.50	\$585,704,732

SALEM COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Headcount	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
ALLOWAY TWP BD OF ED	42	\$67,099.71	\$16,079.65	\$64,278.00	\$2,818,188
ELSINBORO TOWNSHIP BD OF ED	17	\$53,513.12	\$19,432.65	\$53,148.00	\$909,723
LOWER ALLOWAYS CREEK BD OF E	23	\$60,309.04	\$18,743.78	\$63,248.00	\$1,387,108
MANNINGTON TOWNSHIP BD OF ED	16	\$62,184.25	\$15,535.88	\$60,575.00	\$994,948
OLDMANS TWP BD OF ED	25	\$65,622.08	\$22,686.42	\$63,946.00	\$1,640,552
PENNS GROVE CARNEYS POINT RE	231	\$66,766.60	\$15,615.53	\$62,487.00	\$15,423,085
PENNSVILLE TWP BD OF ED	205	\$58,419.42	\$21,045.82	\$49,814.00	\$11,975,981
PITTSBORO TWP BD OF ED	169	\$65,930.11	\$18,695.26	\$62,600.00	\$11,142,188
QUINTON TOWNSHIP BD OF ED	35	\$59,176.40	\$21,378.24	\$63,142.00	\$2,071,174
SALEM CITY BD OF ED	152	\$61,738.95	\$18,747.04	\$59,190.00	\$9,384,321
SALEM CO SP SERVICES SCH DIS	78	\$53,299.04	\$18,513.46	\$51,565.00	\$4,157,325
SALEM CO VOCATIONAL TECH SCH	53	\$57,472.26	\$15,704.89	\$53,648.00	\$3,046,030
UPPER PITTSBORO TWP BD OF E	37	\$62,074.11	\$11,207.51	\$59,560.00	\$2,296,742
WOODSTOWN-PILESBORO REG SCH	161	\$64,354.09	\$20,446.14	\$61,014.00	\$10,361,009
Total	1244	\$62,386.15	\$18,940.66	\$59,667.00	\$77,608,374

SOMERSET COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Headcount	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
BEDMINSTER TWP BD OF ED	67	\$67,407.61	\$21,321.69	\$65,999.00	\$4,516,310
BERNARDS TWP BD OF ED	559	\$67,439.32	\$24,096.56	\$64,005.00	\$37,698,578
BOUND BROOK BORO BD OF ED	166	\$60,487.75	\$20,452.14	\$57,866.00	\$10,040,966
BRANCHBURG TWP BD OF ED	192	\$66,157.35	\$20,381.90	\$62,424.00	\$12,702,212
BRIDGEWATER-RARITAN REG SCH	930	\$69,598.30	\$23,136.65	\$66,550.00	\$64,726,419
CENTRAL JERSEY COLL PREP CHR	34	\$41,278.56	\$15,498.88	\$48,560.00	\$1,403,471
FRANKLIN TWP BD OF ED (SOMER	770	\$64,326.70	\$23,027.72	\$59,800.00	\$49,531,561
GREEN BROOK BD OF ED	91	\$58,669.84	\$20,167.84	\$56,187.00	\$5,338,955
HILLSBOROUGH TWP BD OF ED	760	\$70,475.81	\$19,898.17	\$70,936.00	\$53,561,617
MANVILLE BOROUGH BD OF ED	134	\$57,707.90	\$23,647.93	\$52,533.50	\$7,732,858
MONTGOMERY TWP BD OF ED	458	\$70,297.67	\$21,038.65	\$68,645.00	\$32,196,335
NORTH PLAINFIELD BD OF ED	360	\$64,138.76	\$23,521.52	\$63,346.50	\$23,089,954
SOMERSET CO ED CTNL SRVC COM	40	\$61,068.08	\$33,580.21	\$59,903.50	\$2,442,723
SOMERSET CO VOCATIONAL SCHOO	70	\$67,848.36	\$25,347.55	\$64,527.00	\$4,749,385
SOMERSET HILLS BD OF ED	186	\$76,417.69	\$27,154.98	\$73,164.00	\$14,213,690
SOMERVILLE BD OF ED	235	\$65,927.00	\$25,416.31	\$61,532.00	\$15,492,846
SOUTH BOUND BROOK BD OF ED	48	\$65,757.73	\$24,514.92	\$68,979.50	\$3,156,371
THOMAS EDISON ENERGY-SMART C	17	\$49,796.12	\$12,711.33	\$45,435.00	\$846,534
WARREN TOWNSHIP BD OF ED	251	\$72,118.57	\$18,947.97	\$70,541.00	\$18,101,761
WATCHUNG BOROUGH BD OF ED	73	\$62,470.29	\$23,651.25	\$60,576.00	\$4,560,331
WATCHUNG HILLS REGIONAL H S	209	\$77,438.16	\$25,901.41	\$72,592.00	\$16,184,576
Total	5650	\$67,661.50	\$23,168.78	\$65,077.00	\$382,287,453

SUSSEX COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Head-count	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
ANDOVER REGIONAL BD OF ED	63	\$66,794.21	\$19,716.75	\$66,340.00	\$4,208,035
BYRAM TWP BD OF ED	99	\$62,909.99	\$15,542.05	\$61,120.00	\$6,228,089
FRANKFORD TOWNSHIP BD OF ED	73	\$66,361.77	\$27,198.73	\$67,594.00	\$4,844,409
FRANKLIN BORO BD OF ED	55	\$67,871.45	\$29,064.57	\$60,760.00	\$3,732,930
FREDON TOWNSHIP BD OF ED	27	\$57,042.63	\$19,336.47	\$53,608.00	\$1,540,151
GREEN TOWNSHIP BD OF ED	46	\$71,841.74	\$17,775.95	\$72,816.00	\$3,304,720
HAMBURG BOROUGH BD OF ED	34	\$66,303.12	\$15,460.05	\$65,416.00	\$2,254,306
HAMPTON TOWNSHIP BD OF ED	43	\$64,703.56	\$16,800.97	\$63,438.00	\$2,782,253
HARDYSTON TOWNSHIP BD OF ED	69	\$66,778.81	\$16,739.83	\$62,418.00	\$4,607,738
HIGH POINT REG HIGH SCHOOL	115	\$83,795.88	\$20,216.65	\$84,320.00	\$9,636,526
HOPATCONG BOARD OF EDUCATION	194	\$73,656.79	\$24,757.58	\$78,750.00	\$14,289,418
KITTATINNY REGIONAL H S	124	\$77,155.62	\$21,160.87	\$80,735.00	\$9,567,297
LAFAYETTE BOARD OF EDUCATION	31	\$63,856.06	\$17,870.65	\$61,878.00	\$1,979,538
LENAPE VALLEY REG H S DIST	77	\$74,227.47	\$25,402.97	\$74,198.00	\$5,715,515
MONTAGUE BD OF ED	39	\$65,617.33	\$16,525.38	\$60,844.00	\$2,559,076
NEWTON BD OF ED	170	\$68,186.47	\$23,934.47	\$64,662.00	\$11,591,700
OGDENSBURG BD OF ED	34	\$58,842.94	\$16,166.04	\$56,618.00	\$2,000,660
SANDYSTON WALPACK SCHOOL DIS	17	\$61,764.94	\$14,835.72	\$62,822.00	\$1,050,004
SPARTA BD OF ED	322	\$76,989.47	\$22,765.22	\$78,761.00	\$24,790,610
STANHOPE BOROUGH BD OF ED	32	\$56,887.12	\$18,741.64	\$59,836.00	\$1,820,388
STILLWATER TOWNSHIP BD OF ED	45	\$66,388.44	\$18,955.02	\$65,694.00	\$2,987,480
SUSSEX CO ED SERV COMM BD OF	24	\$45,068.92	\$25,318.10	\$48,590.00	\$1,081,654
SUSSEX COUNTY CHARTER SCHOOL	28	\$54,669.18	\$14,454.93	\$49,028.00	\$1,530,737
SUSSEX COUNTY VOCATIONAL	78	\$72,451.85	\$21,719.60	\$64,605.00	\$5,651,244
SUSSEX-WANTAGE REG SCH DIST	133	\$68,683.19	\$21,704.85	\$69,578.00	\$9,134,864
UNITY CHARTER SCHOOL	18	\$50,845.44	\$13,064.05	\$51,101.50	\$915,218
VERNON TOWNSHIP BD OF ED	363	\$77,725.54	\$23,596.66	\$77,753.00	\$28,214,372
WALLKILL VALL REG H S	72	\$81,528.29	\$21,857.68	\$87,535.00	\$5,870,037
Total	2425	\$71,706.79	\$23,037.10	\$70,718.00	\$173,888,969

UNION COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Headcount	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
BARACK OBAMA GREEN CHARTER H	24	\$38,500.42	\$17,602.61	\$49,352.00	\$924,010
BERKELEY HEIGHTS BD OF ED	290	\$74,761.58	\$26,354.64	\$73,778.00	\$21,680,859
CENTRAL JERSEY ARTS CHARTER	25	\$43,183.88	\$12,898.45	\$46,800.00	\$1,079,597
CLARK TWP BD OF ED	218	\$65,465.39	\$23,752.98	\$56,833.00	\$14,271,455
CRANFORD TWP BD OF ED	377	\$68,230.91	\$22,727.64	\$65,090.00	\$25,723,054
ELIZABETH BD OF ED	2476	\$78,373.23	\$18,117.90	\$77,772.00	\$194,052,111
GARWOOD BOROUGH BD OF ED	34	\$60,871.47	\$19,816.46	\$58,810.00	\$2,069,630
HILLSIDE BOARD OF EDUCATION	327	\$68,217.94	\$24,936.06	\$66,240.00	\$22,307,266
KENILWORTH BOROUGH BD OF ED	144	\$68,631.08	\$21,530.59	\$66,910.00	\$9,882,876
LINDEN CITY BD OF ED	629	\$70,902.94	\$24,763.33	\$63,190.00	\$44,597,950
MOUNTAINSIDE BORO BD OF ED	67	\$61,804.07	\$22,893.15	\$59,008.00	\$4,140,873
NEW PROVIDENCE BD OF ED	214	\$70,661.80	\$27,140.90	\$67,357.00	\$15,121,625
PLAINFIELD BD OF ED	738	\$67,797.56	\$24,862.18	\$65,061.00	\$50,034,598
QUEEN CITY ACADEMY CHARTER S	27	\$51,007.11	\$15,793.53	\$47,862.00	\$1,377,192
RAHWAY CITY BD OF ED	373	\$73,315.48	\$23,878.12	\$69,465.00	\$27,346,674
ROSELLE BORO BD OF ED	306	\$59,311.06	\$18,628.26	\$55,182.00	\$18,149,183
ROSELLE PARK BORO BD OF ED	212	\$67,515.29	\$21,789.01	\$66,356.00	\$14,313,242
SCOTCH PLAINS FANWOOD BD OF	477	\$67,241.56	\$24,003.39	\$64,100.00	\$32,074,226
SPRINGFIELD TWP BD ED (UNION	207	\$71,110.87	\$21,811.25	\$70,113.00	\$14,719,951
SUMMIT BOARD OF EDUCATION	422	\$71,818.46	\$27,683.86	\$65,530.00	\$30,307,390
UNION CO EDUC SERV COMMISSIO	126	\$65,541.67	\$24,464.03	\$62,085.00	\$8,258,251
UNION CO VOCATIONAL SCHOOLS	148	\$61,504.00	\$22,042.31	\$58,860.00	\$9,102,592
UNION COUNTY COLLEGE	5	\$118,791.40	\$20,130.34	\$109,789.00	\$593,957
UNION COUNTY TEAMS CHARTER S	19	\$53,548.32	\$15,065.95	\$48,637.00	\$1,017,418
UNION TWP BD OF ED (UNION)	719	\$71,044.04	\$20,582.59	\$68,520.00	\$51,080,665
WESTFIELD TOWN BD OF ED	583	\$75,364.43	\$23,239.18	\$73,060.00	\$43,937,463
WINFIELD TOWNSHIP BD OF ED	18	\$53,773.67	\$27,391.95	\$53,798.00	\$967,926
Total	9205	\$71,605.87	\$23,031.79	\$69,328.00	\$659,132,034

WARREN COUNTY SCHOOL DISTRICT SALARY DATA SUMMARY

NAME OF EMPLOYER	TPAF Headcount	Average TPAF Salary	Std. Deviation	Median TPAF Salary	Total TPAF Salaries
ALLAMUCHY BD OF ED	43	\$54,016.19	\$10,493.76	\$52,484.00	\$2,322,696
ALPHA BD OF ED	29	\$57,579.93	\$21,744.01	\$53,420.00	\$1,669,818
BELVIDERE TOWN BD OF ED	87	\$59,999.54	\$22,295.50	\$55,934.00	\$5,219,960
BLAIRSTOWN TWP BD OF ED	55	\$66,209.73	\$20,158.68	\$59,745.00	\$3,641,535
FRANKLIN TWP BD OF ED (WARRE	32	\$60,542.91	\$15,413.10	\$59,519.00	\$1,937,373
FRELINGHUYSEN TWP BD OF ED	16	\$70,302.31	\$24,034.77	\$66,725.00	\$1,124,837
GREAT MEADOWS REGIONAL BD OF	84	\$61,292.77	\$19,381.01	\$58,557.50	\$5,148,593
GREENWICH TWP BD OF ED (WARR	79	\$56,632.85	\$14,908.35	\$55,789.00	\$4,473,995
HACKETTSTOWN BD OF ED	190	\$67,344.81	\$18,032.20	\$68,505.00	\$12,795,513
HARMONY TOWNSHIP BD OF ED	31	\$62,746.16	\$13,230.03	\$63,553.00	\$1,945,131
HOPE TWP BD OF ED	20	\$67,886.80	\$29,986.48	\$59,390.00	\$1,357,736
KNOWLTON TWP BD OF ED	32	\$62,070.34	\$16,844.28	\$62,235.00	\$1,986,251
LOPATCONG TOWNSHIP BD OF ED	83	\$64,084.06	\$15,530.72	\$65,360.00	\$5,318,977
MANSFIELD TWP BD OF ED (WARR	70	\$66,890.63	\$18,357.37	\$74,694.00	\$4,682,344
NORTH WARREN REG HIGH SCHOOL	110	\$62,753.45	\$22,853.52	\$59,420.00	\$6,902,879
OXFORD TWP BD OF ED	38	\$55,486.71	\$22,541.19	\$49,903.00	\$2,108,495
PHILLIPSBURG TOWN BD OF ED	409	\$73,015.61	\$19,189.05	\$76,280.00	\$29,863,384
POHATCONG TWP BOE	35	\$69,749.51	\$34,205.05	\$63,418.00	\$2,441,233
RIDGE AND VALLEY CHARTER SCH	16	\$43,290.50	\$12,420.86	\$41,418.00	\$692,648
WARREN CO SP SERVICES SCH DI	24	\$48,766.21	\$25,257.27	\$49,535.50	\$1,170,389
WARREN CO VOCATIONAL SCHOOL	60	\$57,691.55	\$23,661.72	\$55,813.50	\$3,461,493
WARREN HILLS REG SCHOOLS	179	\$71,332.87	\$21,534.11	\$76,176.00	\$12,768,584
WASHINGTON BORO BD OF ED	59	\$59,758.63	\$22,127.23	\$61,822.00	\$3,525,759
WASHINGTON TWP BD ED (WARREN	64	\$60,170.78	\$24,232.03	\$63,590.00	\$3,850,930
WHITE TOWNSHIP BD OF ED	42	\$61,862.12	\$14,383.49	\$59,620.50	\$2,598,209
Total	1887	\$65,187.47	\$21,009.01	\$63,528.00	\$123,008,762

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PART 2

COUNTY BY COUNTY TRANSITION FROM DISTRICT DATA TO MUNICIPAL COST DATA

Determination of the Cost of Each 1% Contribution By Schools for Each Municipality

The following section has three components for each county

1. A listing of all educational employers with total TPAF Salaries in 2014
2. These data are followed by the allocation of salary costs from any regional district to participating municipal level units, yielding a total salary responsibility on a municipality basis
3. Finally, a 1% “cost out” and impact per residential line item is determined by acting 1% of the assigned salaries, determining the amount of that assignable to residences, and dividing the residential liability among the number of Class 2 properties in the municipality.³

Once a policy proposal is developed, whether it be 7%, 17%, 27%, or any other number, the average estimated cost per residential property can be determined by simple multiplication of the 1% estimate.

³ Class 2 properties typically represent structures of one to four housing units (including single family homes) and are generally regarded as “residential”.

ATLANTIC COUNTY SCHOOL DISTRICT TPAF SALARIES⁴

EMPLOYER_NAME	Number TPAF Employees	Sum of Salaries 2014	OTHER
ABSECON BD OF ED	75	\$5,173,640	
ATLANTIC CITY BD OF ED	880	\$68,735,090	
BRIGINTINE CITY	84	\$6,384,587	
BUENA REGIONAL SCHOOL DIST	206	\$14,432,432	
EGG HARBOR CITY BD OF ED	59	\$3,960,409	
EGG HARBOR TWP BD OF ED	739	\$47,813,429	
ESTELL MANOR BD OF ED	19	\$1,160,661	
FOLSOM BOROUGH BD OF ED	47	\$2,491,986	
GALLOWAY TOWNSHIP BD OF ED	354	\$24,102,558	
GAL-GALLOWAY COMMUNITY CHARTER S	26	\$1,438,801	CHARTER
GREATER EGG HARBOR REGIONAL	335	\$22,787,447	
HAMILTON TWP BD ED (ATLANTIC	296	\$18,529,848	
HAMMONTON TOWN BD OF ED	295	\$19,193,652	
LINWOOD BD OF ED	95	\$6,126,069	
MAINLAND REGIONAL H S	142	\$11,372,593	
MARGATE CITY BD OF ED	58	\$4,540,655	
MULLICA TWP BD OF ED	69	\$4,246,648	
NORTHFIELD BD OF ED	91	\$5,585,614	
PLEASANTVILLE BD OF ED	442	\$30,075,836	
PORT REPUBLIC CITY BD OF ED	11	\$633,623	
SOMERS POINT CITY BD OF ED	112	\$6,639,988	
CHARTER TECH	33	\$1,894,136	CHARTER
VENTNOR CITY BD OF ED	88	\$6,731,790	
WEYMOUTH TOWNSHIP BD OF ED	24	\$1,254,162	
	4,580	\$315,305,654	

⁴ District names are as reported in the NJ State Pension file of "Employer Name". A two or three character prefix ID has been added to charter schools to facilitate attribution to the host municipal district (e.g. GAL for Galloway)

ATLANTIC COUNTY SCHOOL DISTRICT TPAF SALARIES CONVERSION TO MUNICIPAL

Proportional Distribution	Municipality	TPAF COUNT	TPAF SALARIES
	ABSECON BD OF ED	75	\$5,173,640
	ATLANTIC CITY BD	880	\$68,735,090
	BRIGANTINE CITY	84	\$6,384,587
	<i>BUENA REGIONAL S</i>	<i>206</i>	<i>\$14,432,432</i>
31%	Buena	65	\$4,550,215
68%	Buena Vista	141	\$9,882,217
	EGG HARBOR CITY	59	\$3,960,409
	EGG HARBOR TWP B	739	\$47,813,429
	ESTELL MANOR BD	19	\$1,160,661
	FOLSOM BOROUGH B	47	\$2,491,986
	GAL-GALLOWAY COMMUNI	26	\$1,438,801
	GALLOWAY TOWNSHI	354	\$24,102,558
	<i>GREATER EGG HARB</i>	<i>335</i>	<i>\$22,787,447</i>
4%	Egg Harbor City	13	\$909,920
50%	Galloway	167	\$11,342,310
38%	Hamilton	127	\$8,639,350
8%	Mullica	28	\$1,895,866
	HAMILTON TWP BD	296	\$18,529,848
	HAMMONTON TOWN B	295	\$19,193,652
	LINWOOD BD OF ED	95	\$6,126,069
	<i>MAINLAND REGIONA</i>	<i>142</i>	<i>\$11,372,593</i>
32%	Linwood	45.5	\$3,642,630
29%	Northfield	40.5	\$3,245,076
39%	Somers Point	56.0	\$4,484,887
	MARGATE CITY BD	58	\$4,540,655
	MULLICA TWP BD O	69	\$4,246,648
	NORTHFIELD BD OF	91	\$5,585,614
	PLEASANTVILLE BD	442	\$30,075,836
	PORT REPUBLIC CI	11	\$633,623
	SOMERS POINT CIT	112	\$6,639,988
	Charter Tech ⁵	33	\$1,894,136
	VENTNOR CITY BD	88	\$6,731,790
	WEYMOUTH TOWNSHI	24	\$1,254,162
			\$315,305,654

⁵ While Charter Tech is located in Somers Point, it serves multiple communities and school boards, and costs were not allocated to the host community as is done with other Charters.

**Atlantic County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Mun- code	Municipality	Total Allocated District Salaries	1% of Sala- ries	Percent Resi- dential	Residential Share	Class 2 Line Items	Average 1% cost per resi- dential line item
0101	Absecon City	\$5,173,640	\$51,736	79.51%	\$41,136	3,288	\$12.51
0102	Atlantic City	\$68,735,090	\$687,351	18.23%	\$125,292	10,952	\$11.44
0103	Brigantine City	\$6,384,587	\$63,846	95.31%	\$60,848	8,525	\$7.14
0104	Buena Borough	\$4,550,215	\$45,502	82.55%	\$37,564	1,289	\$29.14
0105	Buena Vista Township	\$9,882,217	\$98,822	84.07%	\$83,079	2,408	\$34.50
0106	Corbin City	No Salary Data	\$0	84.42%	\$0	219	\$0.00
0107	Egg Harbor City	\$4,870,329	\$48,703	79.20%	\$38,574	1,254	\$30.76
0108	Egg Harbor Township	\$47,813,429	\$478,134	74.86%	\$357,930	14,640	\$24.45
0109	Estell Manor City	\$1,160,661	\$11,607	88.56%	\$10,278	742	\$13.85
0110	Folsom Borough	\$2,491,986	\$24,920	75.10%	\$18,716	665	\$28.14
0111	Galloway Township	\$36,883,669	\$368,837	83.12%	\$306,576	13,308	\$23.04
0112	Hamilton Township	\$27,169,198	\$271,692	69.19%	\$187,989	8,802	\$21.36
0113	Hammonton Town	\$19,193,652	\$191,937	74.91%	\$143,771	4,614	\$31.16
0114	Linwood City	\$9,768,699	\$97,687	85.39%	\$83,418	2,731	\$30.54
0115	Longport Borough	No Salary Data	\$0	94.81%	\$0	1,558	\$0.00
0116	Margate City	\$4,540,655	\$45,407	95.57%	\$43,394	6,578	\$6.60
0117	Mullica Township	\$6,142,514	\$61,425	89.02%	\$54,683	2,188	\$24.99
0118	Northfield City	\$8,830,690	\$88,307	77.80%	\$68,705	3,125	\$21.99
0119	Pleasantville City	\$30,075,836	\$300,758	63.45%	\$190,844	5,127	\$37.22
0120	Port Republic City	\$633,623	\$6,336	94.11%	\$5,963	463	\$12.88
0121	Somers Point City	\$13,019,011	\$130,190	68.49%	\$89,173	3,760	\$23.72
0122	Ventnor City	\$6,731,790	\$67,318	93.72%	\$63,092	6,286	\$10.04
0123	Weymouth Township	<u>\$1,254,162</u>	\$12,542	83.18%	\$10,432	663	\$15.73
		\$315,305,654					

Note: Ratio of non-residential to residential value is shifting rapidly in Atlantic City, and the estimate calculated above is based upon 2014 data. Calculated liability will be a low estimate when assessed against 2015 values and future pension liability.

BERGEN COUNTY SCHOOL DISTRICT TPAF SALARIES (A-M)

Board	TPAF Count	TPAF Salaries
ALLENDAL E BORO B	84	\$6,297,205
ALPINE BD OF ED	27	\$1,727,493
BERGENFIELD BD O	330	\$22,898,204
BOGOTA BORO BD O	99	\$6,890,055
CARLSTADT BOROUG	55	\$4,269,224
CARLSTADT E.RUTH	47	\$4,172,337
CLIFFSIDE PARK B	225	\$17,911,535
CLOSTER BOARD OF	106	\$8,860,283
CRESSKILL BD OF	175	\$12,992,170
DEMAREST BORO BD	77	\$5,010,906
DUMONT BOROUGH B	253	\$18,900,546
EAST RUTHERFORD	80	\$6,584,988
EDGEWATER BORO B	59	\$3,693,075
ELMWOOD PARK BOR	177	\$10,809,819
EMERSON BOROUGH	121	\$7,740,820
ENGLEWOOD CITY B	363	\$24,734,095
ENGLEWOOD CLIFFS	60	\$4,034,826
FAIR LAWN BD OF	483	\$37,259,773
FAIRVIEW BORO BD	105	\$6,999,020
FORT LEE BD OF E	334	\$24,228,616
FRANKLIN LAKES B	174	\$12,336,976
GARFIELD CITY BD	540	\$38,862,386
GLEN ROCK BOROUG	245	\$17,789,880
HACKENSACK CITY	495	\$43,274,100
HARRINGTON PARK	67	\$4,682,435
HASBROUCK HEIGHT	160	\$11,829,506
HAWORTH BOROUGH	47	\$3,585,684
HILLSDALE BOROUG	127	\$8,910,978
HO-HO-KUS BD OF	62	\$4,546,686
LEONIA BOROUGH B	202	\$13,028,850
LITTLE FERRY BD	83	\$5,980,943
LODI BD OF ED	283	\$20,227,381
LYNDHURST TWP BD	228	\$16,536,148
MAHWAH BD OF ED	316	\$23,497,334
MAYWOOD BD OF ED	80	\$5,584,283
MID BERGEN REG H	0	\$0
MIDLAND PARK BOR	122	\$7,929,173
MONTVALE BOROUGH	103	\$7,159,862
MOONACHIE BOROUG	33	\$2,132,271

BERGEN COUNTY SCHOOL DISTRICT TPAF SALARIES (N-Z)

DISTRICT/BOARD	TPAF Count	TPAF Salaries
NEW MILFORD BD O	194	\$12,311,227
NORTH ARLINGTON	153	\$10,053,115
NORTHERN HIGHLAN	141	\$11,256,341
NORTHERN VALLEY	308	\$29,257,733
NORTHVALE BD OF	52	\$3,649,642
NORWOOD BD OF ED	54	\$3,450,455
OAKLAND BD OF ED	160	\$11,937,799
OLD TAPPAN BD OF	77	\$5,795,325
ORADELL BD OF ED	69	\$4,570,541
PALISADES PARK B	169	\$10,062,012
PARAMUS BD OF ED	401	\$29,016,565
PARK RIDGE BORO	145	\$11,104,899
PASCACK VALLEY R	214	\$18,932,851
RAMAPO INDIAN HI	254	\$17,080,167
RAMSEY BOROUGH B	305	\$23,614,857
RIDGEFIELD BORO	198	\$15,319,427
RIDGEFIELD PARK	231	\$17,306,882
RIDGEWOOD TWP BD	506	\$42,883,595
RIVER DELL REG S	164	\$13,327,444
RIVER EDGE BORO	106	\$7,412,342
RIVER VALE TWP B	112	\$8,902,973
ROCHELLE PARK TW	52	\$3,641,919
ROCKLEIGH BOROU	1	\$18,510
RUTHERFORD BORO	236	\$17,469,360
SADDLE BROOK BD	178	\$11,543,962
SADDLE RIVER BD	29	\$2,046,668
SOUTH HACKENSACK	25	\$1,869,014
TEANECK BD OF ED	443	\$33,183,890
TENAFLY BD OF ED	357	\$27,237,549
UPPER SADDLE RIV	132	\$8,774,394
WALDWICK BORO BD	175	\$11,958,580
WALLINGTON BOROU	105	\$7,062,848
WESTWOOD REG SCH	280	\$19,416,052
WOOD-RIDGE BD OF	99	\$6,077,972
WOODCLIFF LAKE B	88	\$5,921,910
WYCKOFF TOWNSHIP	224	\$16,733,039
BERGEN DISTRICT TPAF SALARIES		\$964,111,725
Charter School Salaries		\$6,465,570
TOTAL BERGEN COUNTY TPAF SALARIES		\$970,577,295

BERGEN COUNTY TRANSITION OF DISTRICT TO MUNICIPAL
Allendale through Moonachie

Percent Allocatio	DISTRICT/BOARD	TPAF Count	TPAF Salaries	Charter
	ALLENDALE BORO BD OF ED	84	\$6,297,205	
	ALPINE BD OF ED	27	\$1,727,493	
	BERGENFIELD BD OF ED	330	\$22,898,204	
	BOGOTA BORO BD OF ED	99	\$6,890,055	
	CARLSTADT BOROUGH BD OF ED	55	\$4,269,224	
	<i>CARLSTADT E.RUTHERFORD BD OF</i>	<i>47</i>	<i>\$4,172,337</i>	
46%	Carlstadt		\$1,909,602	
54%	East Rutherford		\$2,262,735	
	CLIFFSIDE PARK BD OF ED	225	\$17,911,535	
	CLOSTER BOARD OF EDUCATION	106	\$8,860,283	
	CRESSKILL BD OF ED	175	\$12,992,170	
	DEMAREST BORO BD OF ED	77	\$5,010,906	
	DUMONT BOROUGH BD OF ED	253	\$18,900,546	
	EAST RUTHERFORD BORO BD OF E	80	\$6,584,988	
	EDGEWATER BORO BD OF ED	59	\$3,693,075	
	ELMWOOD PARK BOROUGH BD OF E	177	\$10,809,819	
	EMERSON BOROUGH BD OF ED	121	\$7,740,820	
	ENGLEWOOD CITY BD OF ED	363	\$24,734,095	
	ENG-ENGLEWOOD ON THE PALISADES C	23	\$1,126,930	CHARTER
	ENGLEWOOD CLIFFS BD OF ED	60	\$4,034,826	
	FAIR LAWN BD OF ED	483	\$37,259,773	
	FAIRVIEW BORO BD OF ED	105	\$6,999,020	
	FORT LEE BD OF ED	334	\$24,228,616	
	FRANKLIN LAKES BD OF ED	174	\$12,336,976	
	GARFIELD CITY BD OF ED	540	\$38,862,386	
	GLEN ROCK BOROUGH BD OF ED	245	\$17,789,880	
	HACKENSACK CITY BD OF ED	495	\$43,274,100	
	HAC-BERGEN ARTS & SCIENCE CHRTR	94	\$3,635,591	CHARTER
	HARRINGTON PARK BD OF ED	67	\$4,682,435	
	HASBROUCK HEIGHTS BD OF ED	160	\$11,829,506	
	(Merged with) Teterboro			
	HAWORTH BOROUGH BD OF ED	47	\$3,585,684	
	HILLSDALE BOROUGH BD OF ED	127	\$8,910,978	
	HO-HO-KUS BD OF ED	62	\$4,546,686	
	LEONIA BOROUGH BD OF ED	202	\$13,028,850	
	LITTLE FERRY BD OF ED	83	\$5,980,943	
	LODI BD OF ED	283	\$20,227,381	
	LYNDHURST TWP BD OF ED	228	\$16,536,148	
	MAHWAH BD OF ED	316	\$23,497,334	
	MAYWOOD BD OF ED	80	\$5,584,283	
	MIDLAND PARK BORO BD OF ED	122	\$7,929,173	
	MONTVALE BOROUGH BD OF ED	103	\$7,159,862	
	MOONACHIE BOROUGH BD OF ED	33	\$2,132,271	

BERGEN COUNTY TRANSITION OF DISTRICT TO MUNICIPAL
New Milford through Ramapo Hills

Percent Allocation	DISTRICT/BOARD	TPAF Count	TPAF Salaries	Charter
	NEW MILFORD BD OF ED	194	\$12,311,227	
	NORTH ARLINGTON BD OF ED	153	\$10,053,115	
	<i>NORTHERN HIGHLANDS REG H S</i>	<i>141</i>	<i>\$11,256,341</i>	
38%	Allendale		\$4,268,875	
62%	Upper Saddle River		\$6,987,466	
	<i>NORTHERN VALLEY REG H S DIST</i>	<i>308</i>	<i>\$29,257,733</i>	
22%	Closter		\$6,392,176.06	
15%	Demarest		\$4,358,062.17	
10%	Harrington Park		\$2,883,877.29	
11%	Haworth		\$3,103,585.20	
10%	Northvale		\$2,919,498.62	
13%	Norwood		\$4,000,149.27	
19%	Old Tappan		\$5,600,384.40	
	NORTHVALE BD OF ED	52	\$3,649,642	
	NORWOOD BD OF ED	54	\$3,450,455	
	OAKLAND BD OF ED	160	\$11,937,799	
	OLD TAPPAN BD OF ED	77	\$5,795,325	
	ORADELL BD OF ED	69	\$4,570,541	
	PALISADES PARK BD OF ED	169	\$10,062,012	
	PARAMUS BD OF ED	401	\$29,016,565	
	PARK RIDGE BORO BD OF ED	145	\$11,104,899	
	<i>PASCACK VALLEY REG H S DIST</i>	<i>214</i>	<i>\$18,932,851</i>	
23%	Hillsdale		\$4,208,074	
27%	Montvale		\$5,203,665	
25%	River Vale		\$4,743,358	
25%	Woodcliff Lakes		\$4,777,755	
	<i>RAMAPO INDIAN HILLS REG H S</i>	<i>254</i>	<i>\$17,080,167</i>	
39%	Franklin Lakes		\$6,712,376	
22%	Oakland		\$3,703,240	
39%	Wyckoff		\$6,664,551	

BERGEN COUNTY TRANSITION OF DISTRICT TO MUNICIPAL RAMSEY THROUGH WYCKOFF

Percentage Allocation	DISTRICT/BOARD	TPAF Count	TPAF Salaries	Charter
	RAMSEY BOROUGH BD OF ED	305	\$23,614,857	
	RIDGEFIELD BORO BD OF ED	198	\$15,319,427	
	RIDGEFIELD PARK BD OF ED	231	\$17,306,882	
	RIDGEWOOD TWP BD OF ED	506	\$42,883,595	
	<i>RIVER DELL REG SCHOOL DISTRICT</i>	<i>164</i>	<i>\$13,327,444</i>	
49%	Oradell		\$6,499,971	
51%	River Edge		\$6,827,473	
	RIVER EDGE BORO BD OF ED	106	\$7,412,342	
	RIVER VALE TWP BD OF ED	112	\$8,902,973	
	ROCHELLE PARK TWP BD OF ED	52	\$3,641,919	
	ROCKLEIGH BOROUGH BOARD OF E	1	\$18,510	
	RUTHERFORD BORO BD OF ED	236	\$17,469,360	
	SADDLE BROOK BD OF ED	178	\$11,543,962	
	SADDLE RIVER BD OF ED	29	\$2,046,668	
	SOUTH HACKENSACK BD OF ED	25	\$1,869,014	
	TEANECK BD OF ED	415	\$33,183,890	
	TEANECK COMMUNITY CHARTER SC	28	\$1,703,049	CHARTER
	TENAFLY BD OF ED	357	\$27,237,549	
	UPPER SADDLE RIVER BD OF ED	132	\$8,774,394	
	WALDWICK BORO BD OF ED	175	\$11,958,580	
	WALLINGTON BOROUGH BD OF ED	105	\$7,062,848	
	<i>WESTWOOD REG SCH DISTRICT</i>	<i>280</i>	<i>\$19,416,052</i>	
47%	Washington		\$9,087,808	
53%	Westwood		\$10,328,244	
	WOOD-RIDGE BD OF ED	99	\$6,077,972	
	WOODCLIFF LAKE BD OF ED	88	\$5,921,910	
	WYCKOFF TOWNSHIP BD OF ED	224	\$16,733,039	
	TOTAL SALARIES OF BERGEN DISTRICTS AND CHARTERS		\$970,577,295	

Note: Bergen (and other) county data assigns charter school costs to the host municipality.

**Bergen County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution
(ALLENDALE TO MIDLAND PARK)**

Muni-Code	Municipality	Total Allocated District Salaries	1% of Salaries	Percent Residential	Residential Share	Class 2 Line Items	Average 1% cost per residential line item
0201	Allendale Borough	\$10,566,080	\$105,661	87.45%	\$92,400	2,189	\$42.21
0202	Alpine Borough	\$1,727,493	\$17,275	90.90%	\$15,703	657	\$23.90
0203	Bergenfield Borough	\$22,898,204	\$228,982	83.37%	\$190,906	6,871	\$27.78
0204	Bogota Borough	\$6,890,055	\$68,901	81.97%	\$56,480	2,021	\$27.95
0205	Carlstadt Borough	\$6,178,826	\$61,788	25.49%	\$15,750	1,553	\$10.14
0206	Cliffside Park Borough	\$17,911,535	\$179,115	83.78%	\$150,060	6,516	\$23.03
0207	Closter Borough	\$15,252,459	\$152,525	87.34%	\$133,209	2,691	\$49.50
0208	Cresskill Borough	\$12,992,170	\$129,922	91.04%	\$118,276	2,719	\$43.50
0209	Demarest Borough	\$9,368,968	\$93,690	95.83%	\$89,781	1,647	\$54.51
0210	Dumont Borough	\$18,900,546	\$189,005	90.43%	\$170,922	4,973	\$34.37
0211	Elmwood Park Borough	\$10,809,819	\$108,098	77.25%	\$83,509	4,810	\$17.36
0212	East Rutherford Borough	\$8,847,723	\$88,477	33.45%	\$29,592	1,955	\$15.14
0213	Edgewater Borough	\$3,693,075	\$36,931	56.79%	\$20,974	3,444	\$6.09
0214	Emerson Borough	\$7,740,820	\$77,408	84.26%	\$65,223	2,316	\$28.16
0215	Englewood City	\$25,861,025	\$258,610	71.82%	\$185,728	6,776	\$27.41
0216	Englewood Cliffs Borough	\$4,034,826	\$40,348	72.33%	\$29,184	1,924	\$15.17
0217	Fair Lawn Borough	\$37,259,773	\$372,598	80.01%	\$298,113	10,201	\$29.22
0218	Fairview Borough	\$6,999,020	\$69,990	61.18%	\$42,817	2,140	\$20.01
0219	Fort Lee Borough	\$24,228,616	\$242,286	59.16%	\$143,331	7,714	\$18.58
0220	Franklin Lakes Borough	\$19,049,352	\$190,494	87.28%	\$166,272	3,460	\$48.06
0221	Garfield City	\$38,862,386	\$388,624	74.83%	\$290,806	5,553	\$52.37
0222	Glen Rock Borough	\$17,789,880	\$177,899	91.94%	\$163,568	3,848	\$42.51
0223	Hackensack City	\$46,909,691	\$469,097	39.97%	\$187,479	8,216	\$22.82
0224	Harrington Park Borough	\$7,566,312	\$75,663	95.46%	\$72,225	1,590	\$45.42
0225	Hasbrouck Heights Borough	\$11,829,506	\$118,295	75.26%	\$89,032	3,321	\$26.81
0226	Haworth Borough	\$6,689,269	\$66,893	86.15%	\$57,631	1,130	\$51.00
0227	Hillsdale Borough	\$13,119,052	\$131,191	92.53%	\$121,395	3,292	\$36.88
0228	Ho-Ho-Kus Borough	\$4,546,686	\$45,467	94.22%	\$42,841	1,433	\$29.90
0229	Leonia Borough	\$13,028,850	\$130,289	86.19%	\$112,294	2,440	\$46.02
0230	Little Ferry Borough	\$5,980,943	\$59,809	66.09%	\$39,526	2,236	\$17.68
0231	Lodi Borough	\$20,227,381	\$202,274	73.01%	\$147,684	4,443	\$33.24
0232	Lyndhurst Township	\$16,536,148	\$165,361	58.83%	\$97,277	5,111	\$19.03
0233	Mahwah Township	\$23,497,334	\$234,973	77.30%	\$181,633	9,246	\$19.64
0234	Maywood Borough	\$5,584,283	\$55,843	75.84%	\$42,353	2,732	\$15.50
0235	Midland Park Borough	\$7,929,173	\$79,292	81.30%	\$64,461	2,204	\$29.25

**Bergen County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution
(MONTVALE TO WYCKOFF)**

Muni- code	Municipality	Total Allocat- ed Salaries	1% of Salaries	Percent Residential	Residential Share	Class 2 Line Items	Average 1% cost per residential line item
0236	Montvale Borough	\$12,363,527	\$123,635	68.61%	\$84,824	2,682	\$31.63
0237	Moonachie Borough	\$2,132,271	\$21,323	29.30%	\$6,247	597	\$10.46
0238	New Milford Borough	\$12,311,227	\$123,112	85.84%	\$105,685	4,189	\$25.23
0239	North Arlington Borough	\$10,053,115	\$100,531	79.82%	\$80,245	3,729	\$21.52
0240	Northvale Borough	\$6,569,141	\$65,691	67.65%	\$44,438	1,480	\$30.03
0241	Norwood Borough	\$7,450,604	\$74,506	83.74%	\$62,392	1,798	\$34.70
0242	Oakland Borough	\$15,641,039	\$156,410	83.31%	\$130,298	4,412	\$29.53
0243	Old Tappan Borough	\$11,395,709	\$113,957	92.74%	\$105,687	1,946	\$54.31
0244	Oradell Borough	\$11,070,512	\$110,705	86.14%	\$95,358	2,634	\$36.20
0245	Palisades Park Borough	\$10,062,012	\$100,620	75.55%	\$76,016	3,682	\$20.65
0246	Paramus Borough	\$29,016,565	\$290,166	52.24%	\$151,573	8,126	\$18.65
0247	Park Ridge Borough	\$11,104,899	\$111,049	85.71%	\$95,177	2,922	\$32.57
0248	Ramsey Borough	\$23,614,857	\$236,149	79.17%	\$186,962	5,156	\$36.26
0249	Ridgefield Borough	\$15,319,427	\$153,194	61.57%	\$94,323	2,503	\$37.68
0250	Ridgefield Park Village	\$17,306,882	\$173,069	63.18%	\$109,350	2,858	\$38.26
0251	Ridgewood Village	\$42,883,595	\$428,836	89.35%	\$383,179	7,442	\$51.49
0252	River Edge Borough	\$14,239,815	\$142,398	86.06%	\$122,553	3,225	\$38.00
0253	River Vale Township	\$13,646,331	\$136,463	94.81%	\$129,377	3,302	\$39.18
0254	Rochelle Park Township	\$3,641,919	\$36,419	62.30%	\$22,688	1,809	\$12.54
0255	Rockleigh Borough	\$18,510	\$185	51.76%	\$96	72	\$1.33
0256	Rutherford Borough	\$17,469,360	\$174,694	79.82%	\$139,438	5,018	\$27.79
0257	Saddle Brook Township	\$11,543,962	\$115,440	62.75%	\$72,443	4,132	\$17.53
0258	Saddle River Borough	\$2,046,668	\$20,467	94.66%	\$19,374	1,277	\$15.17
0259	South Hackensack Township	\$1,869,014	\$18,690	28.88%	\$5,398	516	\$10.46
0260	Teaneck Township	\$34,886,939	\$348,869	85.62%	\$298,703	11,106	\$26.90
0261	Tenafly Borough	\$27,237,549	\$272,375	91.89%	\$250,288	4,483	\$55.83
0262	Teterboro Borough	No salary data	\$0	0.28%	\$0	7	\$0.00
0263	Upper Saddle River Borough	\$15,761,860	\$157,619	90.42%	\$142,523	2,620	\$54.40
0264	Waldwick Borough	\$11,958,580	\$119,586	89.13%	\$106,581	3,352	\$31.80
0265	Wallington Borough	\$7,062,848	\$70,628	71.20%	\$50,286	2,172	\$23.15
0266	Washington Township	\$9,087,808	\$90,878	96.47%	\$87,673	3,371	\$26.01
0267	Westwood Borough	\$10,328,244	\$103,282	68.83%	\$71,090	3,097	\$22.95
0268	Woodcliff Lake Borough	\$10,699,665	\$106,997	72.61%	\$77,691	1,896	\$40.98
0269	Wood-Ridge Borough	\$6,077,972	\$60,780	73.99%	\$44,974	2,494	\$18.03
0270	Wyckoff Township	\$23,397,590	\$233,976	93.41%	\$218,560	5,541	\$39.44

BURLINGTON COUNTY SCHOOL DISTRICT TPAF SALARIES

DISTRICT.	TPAF Count	TPAF Salaries
BASS RIVER TWP B	26	\$1,043,199
BENJAMIN BANNEKE	9	\$0
BEVERLY CITY BD	46	\$1,769,360
BORDENTOWN REG S	377	\$15,149,024
BURLINGTON CITY	314	\$14,186,999
BURLINGTON TWP B	446	\$23,877,174
CHESTERFIELD TWP	85	\$3,490,690
CINNAMINSON TWP	405	\$16,771,682
DELANCO TWP BD O	56	\$2,324,417
DELRAN TWP BD OF	270	\$17,201,992
EASTAMPTON TOWNS	85	\$4,086,038
EDGEWATER PARK T	134	\$5,414,077
EVESHAM TWP BD O	737	\$29,958,586
FIELDSBORO BOROU	5	\$0
FLORENCE TOWNSHI	233	\$9,949,965
FLO-RIVERBANK CHTR SCHL OF EXCEL	19	\$775,388
HAINESPORT TOWNS	104	\$3,973,062
LENAPE REGIONAL	1,029	\$56,500,953
LUMBERTON TWP BD	230	\$10,093,665
MANSFIELD TWP BD	106	\$4,079,437
MAPLE SHADE BD O	330	\$14,701,888
MEDFORD LAKES BO	74	\$3,440,036
MEDFORD TOWNSHIP	355	\$18,651,678
MOORESTOWN TOWNS	568	\$28,191,457
MOUNT HOLLY TWP	154	\$7,357,118
MOUNT LAUREL TWP	690	\$27,541,595
NEW HANOVER TWP	35	\$1,470,366
NORTH HANOVER TO	237	\$9,050,300
NORTHERN BURLING	283	\$12,645,918
PALMYRA BOROUGH	138	\$6,114,562
PEMBERTON TOWNSH	982	\$40,867,237
RANOCAS VALLEY	217	\$11,332,934
RIVERSIDE TOWNSH	193	\$9,526,231
RIVERTON BORO SC	38	\$1,981,984
SHAMONG TWP BD O	112	\$5,485,593
SOUTHAMPTON TWP	118	\$5,604,554
SPRINGFIELD TWP	48	\$1,925,736
TABERNACLE TWP B	124	\$5,534,978
WASHINGTON TWP B	7	\$252,885
WESTAMPTON TOWNS	126	\$5,301,139
WILLINGBORO TWP	612	\$25,215,154
WOODLAND TWP BD OF ED	16	\$910,120
		\$463,749,171

BURLINGTON COUNTY TRANSITION TO MUNICIPAL (A-M)

Percent Distribution	BOARD/DISTRICT	TPAF COUNT	TPAF SALARIES
	BASS RIVER TWP B (SEE OCEAN)	17	\$1,043,199
	BEVERLY CITY BD	34	\$1,769,360
	<i>BORDENTOWN REG S</i>	<i>237</i>	<i>\$15,149,024</i>
25%	Bordentown City	51	\$3,711,511
71%	Bordentown Township	177	\$10,907,297
4%	Fieldsboro	8	\$530,216
	BURLINGTON CITY	218	\$14,186,999
	BURLINGTON TWP B	370	\$23,877,174
	CHESTERFIELD TWP	61	\$3,490,690
	CINNAMINSON TWP	238	\$16,771,682
	DELANCO TWP BD O	39	\$2,324,417
	DELRAN TWP BD OF	267	\$17,201,992
	EASTAMPTON TOWNS	61	\$4,086,038
	EDGEWATER PARK T	82	\$5,414,077
	EVESHAM TWP BD O	432	\$29,958,586
	FIELDSBORO	0	\$0
	FLORENCE TOWNSHI	153	\$9,949,965
	HAINESPORT TOWNS	70	\$3,973,062
	<i>LENAPE REGIONAL</i>	<i>693</i>	<i>\$56,500,953</i>
29.%	Evesham	202	\$16,458,484
3%	Medford Lakes	18	\$1,477,602
18%	Medford	122	\$9,925,209
35%	Mount Laurel	251	\$20,490,212
4%	Shamong	27	\$2,241,611
6%	Southampton	39	\$3,168,393
4%	Tabernacle	28	\$2,265,917
1%	Woodland	6	\$473,522
	LUMBERTON TWP BD	148	\$10,093,665
	MANSFIELD TWP BD	67	\$4,079,437
	MAPLE SHADE BD O	208	\$14,701,888
	MEDFORD LAKES BO	52	\$3,440,036
	MEDFORD TOWNSHIP	256	\$18,651,678
	MOORESTOWN TOWNS	386	\$28,191,457
	MOUNT HOLLY TWP	113	\$7,357,118
	MOUNT LAUREL TWP	393	\$27,541,595

BURLINGTON TRANSITION TO MUNICIPAL (N-Z)

Percent Distribution	District/Board	TPAF Count	TPAF Salaries
	<i>NEW HANOVER TWP</i>	<i>24</i>	<i>\$1,470,366</i>
65%	New Hanover	16	\$957,350
35%	Wrightstown	8	\$513,016
	NORTH HANOVER TO	136	\$9,050,300
	<i>NORTHERN BURLING</i>	<i>193</i>	<i>\$12,645,918</i>
26.27%	Chesterfield Twp	51	\$3,321,604.33
43.30%	Mansfield	84	\$5,475,999.21
15.56%	North Hanover	30	\$1,967,438.27
14.87%	Springfield	29	\$1,880,876.18
	PALMYRA BOROUGH	98	\$6,114,562
	<i>PEMBERTON TOWNSH</i>	<i>526</i>	<i>\$40,867,237</i>
7%	Pemberton Boro	35	\$2,744,447
93%	Pemberton Township	491	\$38,122,790
	<i>RANCOCAS VALLEY</i>	<i>162</i>	<i>\$11,332,934</i>
11%	Eastampton	17	\$1,212,518
17%	Hainesport	29	\$1,994,153
32%	Lumberton	51	\$3,594,623
14%	Mount Holly	22	\$1,556,674
26%	Westampton	43	\$2,974,967
	RIVERBANK CHTR S	17	\$775,388
	RIVERSIDE TOWNSH	139	\$9,526,231
	RIVERTON BORO SC	31	\$1,981,984
	SHAMONG TWP BD O	82	\$5,485,593
	SOUTHAMPTON TWP	86	\$5,604,554
	SPRINGFIELD TWP	34	\$1,925,736
	TABERNACLE TWP B	80	\$5,534,978
	WASHINGTON TWP B	4	\$252,885
	WESTAMPTON TOWNS	86	\$5,301,139
	WILLINGBORO TWP	391	\$25,215,154
	WOODLAND	16	\$910,120

**Burlington County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni-Code	Municipality	Total Allocated District Salaries	1% of Salaries	Percent Residential	Residential Share	Class 2 Line Items	Average 1% cost per residential line item
0301	Bass River Township	\$1,043,199	\$10,432	76.77%	\$8,008	536	\$14.94
0302	Beverly City	\$1,769,360	\$17,694	91.29%	\$16,152	866	\$18.65
0303	Bordentown City	\$3,711,511	\$37,115	72.37%	\$26,861	1,197	\$22.44
0304	Bordentown Township	\$10,907,297	\$109,073	72.64%	\$79,235	3,538	\$22.40
0305	Burlington City	\$14,186,999	\$141,870	71.04%	\$100,787	3,201	\$31.49
0306	Burlington Township	\$23,877,174	\$238,772	69.43%	\$165,770	6,689	\$24.78
0307	Chesterfield Township	\$6,812,294	\$68,123	94.27%	\$64,220	1,598	\$40.19
0308	Cinnaminson Township	\$16,771,682	\$167,717	83.29%	\$139,692	5,704	\$24.49
0309	Delanco Township	\$2,324,417	\$23,244	85.56%	\$19,887	1,774	\$11.21
0310	Delran Township	\$17,201,992	\$172,020	76.99%	\$132,447	5,138	\$25.78
0311	Eastampton Township	\$5,298,556	\$52,986	85.20%	\$45,145	1,645	\$27.44
0312	Edgewater Park Township	\$5,414,077	\$54,141	76.10%	\$41,200	2,382	\$17.30
0313	Evesham Township	\$46,417,070	\$464,171	79.31%	\$368,154	15,164	\$24.28
0314	Fieldsboro Borough	\$530,216	\$5,302	75.05%	\$3,980	202	\$19.70
0315	Florence Township	\$10,725,353	\$107,254	81.41%	\$87,317	4,571	\$19.10
0316	Hainesport Township	\$5,967,215	\$59,672	80.89%	\$48,268	2,203	\$21.91
0317	Lumberton Township	\$13,688,288	\$136,883	83.07%	\$113,704	3,732	\$30.47
0318	Mansfield Township	\$9,555,436	\$95,554	88.80%	\$84,855	3,394	\$25.00
0319	Maple Shade Borough	\$14,701,888	\$147,019	57.24%	\$84,149	4,688	\$17.95
0320	Medford Township	\$28,576,888	\$285,769	87.83%	\$251,002	7,810	\$32.14
0321	Medford Lakes Borough	\$4,917,638	\$49,176	97.91%	\$48,146	1,541	\$31.24
0322	Moorestown Township	\$28,191,457	\$281,915	74.30%	\$209,455	6,540	\$32.03
0323	Mount Holly Township	\$8,913,792	\$89,138	79.35%	\$70,735	2,931	\$24.13
0324	Mount Laurel Township	\$48,031,807	\$480,318	67.25%	\$323,022	16,383	\$19.72
0325	New Hanover Township	\$957,350	\$9,573	76.70%	\$7,343	244	\$30.09
0326	North Hanover Township	\$11,017,738	\$110,177	81.35%	\$89,625	965	\$92.88
0327	Palmyra Borough	\$6,114,562	\$61,146	85.62%	\$52,352	2,770	\$18.90
0328	Pemberton Borough	\$2,744,447	\$27,444	83.35%	\$22,874	471	\$48.56
0329	Pemberton Township	\$38,122,790	\$381,228	89.30%	\$340,441	8,029	\$42.40
0330	Riverside Township	\$9,526,231	\$95,262	84.33%	\$80,333	2,445	\$32.86
0331	Riverton Borough	\$1,981,984	\$19,820	90.25%	\$17,887	885	\$20.21
0332	Shamong Township	\$7,727,205	\$77,272	95.26%	\$73,609	1,954	\$37.67
0333	Southampton Township	\$8,772,947	\$87,729	88.86%	\$77,955	4,437	\$17.57
0334	Springfield Township	\$3,806,612	\$38,066	85.82%	\$32,669	1,030	\$31.72
0335	Tabernacle Township	\$7,800,895	\$78,009	94.48%	\$73,705	2,299	\$32.06
0336	Washington Township	\$252,885	\$2,529	79.85%	\$2,019	308	\$6.56
0337	Westampton Township	\$8,276,106	\$82,761	65.22%	\$53,977	3,185	\$16.95
0338	Willingboro Township	\$25,215,154	\$252,152	91.18%	\$229,920	10,797	\$21.29
0339	Woodland Township	\$1,383,642	\$13,836	85.42%	\$11,820	474	\$24.94
0340	Wrightstown Borough	\$513,016	\$5,130	51.77%	\$2,656	129	\$20.59

CAMDEN COUNTY SCHOOL DISTRICT TPAF SALARIES

DISTRICT/BOARD	TPAF Count	TPAF Salaries
AUDUBON BOROUGH BD OF ED	160	\$10,445,437
BARRINGTON BORO BD OF ED	70	\$4,204,709
BELLMAWR BOROUGH BD OF ED	91	\$6,267,429
BERLIN BOROUGH BD OF ED	85	\$5,012,450
BERLIN TOWNSHIP BD OF ED	75	\$4,885,864
BLACK HORSE PIKE REG SCH DIS	344	\$23,281,390
BROOKLAWN BORO BD OF ED	34	\$1,955,218
CAMDEN CITY BD OF ED	1305	\$87,127,440
CHERRY HILL TWP BD OF ED	984	\$71,797,022
CHESILHURST	NO DATA	
CLEMENTON BD OF ED	55	\$3,011,601
COLLINGSWOOD BOROUGH BD OF E	219	\$14,249,118
EASTERN CAMDEN CO REG SCH DI	173	\$12,740,016
GIBBSBORO BOROUGH BD OF ED	29	\$1,671,866
GLOUCESTER CITY BD OF ED	250	\$16,761,036
GLOUCESTER TWP BD OF ED	632	\$44,496,974
HADDON HEIGHTS BD OF ED	131	\$8,811,694
HADDON TOWNSHIP BD OF ED	188	\$12,815,484
HADDONFIELD BD OF ED	229	\$14,905,408
LAUREL SPRINGS BOROUGH BD OF	21	\$1,114,274
LAWNSIDE BOROUGH BD OF ED	40	\$2,112,116
LINDENWOLD BOROUGH BD OF ED	259	\$15,882,892
MAGNOLIA BOROUGH BD OF ED	46	\$2,699,930
MERCHANTVILLE BORO BD OF ED	35	\$2,214,413
MOUNT EPHRAIM BD OF ED	48	\$2,831,617
OAKLYN BOROUGH BD OF ED	39	\$2,279,941
PENNSAUKEN TWP BD OF ED	464	\$32,638,617
PINE HILL BOROUGH BD OF ED	207	\$13,358,991
PINE VALLEY BOROUGH	NO DATA	
RUNNEMEDE BOROUGH BD OF ED	82	\$4,817,087
SOMERDALE BORO BD OF ED	52	\$3,052,533
STERLING HIGH SCHOOL DISTRIC	91	\$6,019,743
STRATFORD BD OF ED	88	\$5,462,887
VOORHEES TWP BD OF ED	287	\$21,462,379
WATERFORD TWP BD OF ED	90	\$6,039,882
WINSLOW TOWNSHIP BD OF ED	551	\$36,497,630
WOODLYNNE BD OF ED	34	\$1,786,249
CHARTERS	366	\$16,626,660
	7,854	\$521,337,997

**CAMDEN COUNTY TRANSITION TO MUNICIPAL
(Audubon to Gloucester City)**

DISTRICT/BOARD		TPAF Count	TPAF Salaries
<i>AUDUBON BOROUGH</i>		<i>155</i>	<i>\$10,445,437</i>
97%	Audubon Borough	150	\$10,132,073.89
3%	Audubon Park	5	\$313,363.11
BARRINGTON BORO		70	\$4,204,709
BELLMAWR BOROUGH		91	\$6,267,429
BERLIN BOROUGH B		85	\$5,012,450
BERLIN TOWNSHIP		75	\$4,885,864
<i>BLACK HORSE PIKE</i>		<i>344</i>	<i>\$23,281,390</i>
14%	Bellmawr	49	\$3,323,386
77%	Gloucester Twp	263	\$17,789,217
9%	Runnemede	32	\$2,168,787
BROOKLAWN BORO B		34	\$1,955,218
CAMDEN CITY BD O		1305	\$87,127,440
CAM-CAMDEN ACADEMY CHARTER HIGH		53	\$2,706,139
CAM-CAMDEN COMMUNITY CHARTER SCH		1	\$41,433
CAM-CAMDENS PRIDE CHARTER SCHOOL		31	\$1,253,700
CAM-CAMDENS PROMISE CHARTER SCHO		54	\$2,837,122
CAM-CITY INVINCIBLE CHARTER SCHO		1	\$5,200
CAM-ECO CHARTER SCHOOL		28	\$1,007,496
CAM-FREEDOM ACADEMY CHARTER SCHO		22	\$1,167,565
CAM-HOPE COMMUNITY CHARTER SCHOO		6	\$149,700
CAM-KNOWLEDGE A TO Z CHARTER SCH		33	\$1,226,227
CAM-LEAP ACADEMY CHARTER SCHOOL		122	\$5,849,922
CHERRY HILL TWP		984	\$71,797,022
CLEMENTON BD OF		55	\$3,011,601
COLLINGSWOOD BOR		219	\$14,249,118
<i>EASTERN CAMDEN C</i>		<i>173</i>	<i>\$12,740,016</i>
17%	Berlin Boro	30	\$2,198,854
5%	Gibbsboro	9	\$652,545
78%	Voorhees	134	\$9,888,617
GIBBSBORO BOROUG		29	\$1,671,866
GLOUCESTER CITY		250	\$16,761,036

**CAMDEN COUNTY TRANSITION TO MUNICIPAL
(Gloucester Township to Woodlynne)**

GLOUCESTER CITY	250	\$16,761,036
GLOUCESTER TWP B	632	\$44,496,974
GLT-THE KINGDOM CH SCHL LEADERSH	15	\$382,156
HADDON HEIGHTS B	131	\$8,811,694
HADDON TOWNSHIP	188	\$12,815,484
HADDONFIELD BD O	229	\$14,905,408
Haddonfield	227	\$14,791,823
(Merged district) Tavistock	2	\$113,585
LAUREL SPRINGS B	21	\$1,114,274
LAWNSIDE BOROUGH	40	\$2,112,116
LINDENWOLD BOROU	259	\$15,882,892
MAGNOLIA BOROUGH	46	\$2,699,930
MERCHANTVILLE BO	35	\$2,214,413
MOUNT EPHRAIM BD	48	\$2,831,617
OAKLYN BOROUGH B	39	\$2,279,941
PENNSAUKEN TWP B	464	\$32,638,617
PINE HILL BOROUG	207	\$13,358,991
RUNNEMEDE BOROUG	82	\$4,817,087
SOMERDALE BORO B	52	\$3,052,533
STERLING HIGH SC	91	\$6,019,743
25% Magnolia	23	\$1,533,417
32% Somerdale	29	\$1,901,421
43% Stratford	39	\$2,584,905
STRATFORD BD OF	88	\$5,462,887
VOORHEES TWP BD	287	\$21,462,379
WATERFORD TWP BD	90	\$6,039,882
WINSLOW TOWNSHIP	551	\$36,497,630
WOODLYNNE BD OF	34	\$1,786,249
TOTAL		\$521,337,997

**Camden County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni-Code	Municipality	Total Allocated District Salaries	1% of Salaries	Percent Residential	Residential Share	Class 2 Line Items	Average 1% cost per residential line item
0401	Audubon Borough	\$10,132,074	\$101,321	84.91%	\$86,034	2,994	\$28.74
0402	Audubon Park Borough	\$313,363	\$3,134	0.00%	\$-		
0403	Barrington Borough	\$4,204,709	\$42,047	80.64%	\$33,908	2,024	\$16.75
0404	Bellmawr Borough	\$9,590,815	\$95,908	71.42%	\$68,499	3,390	\$20.21
0405	Berlin Borough	\$7,211,304	\$72,113	80.24%	\$57,860	2,545	\$22.73
0406	Berlin Township	\$4,885,864	\$48,859	53.78%	\$26,278	1,754	\$14.98
0407	Brooklawn Borough	\$1,955,218	\$19,552	67.10%	\$13,119	691	\$18.99
0408	Camden City	\$103,371,944	\$1,033,719	63.30%	\$654,320	19,343	\$33.83
0409	Cherry Hill Township	\$71,797,022	\$717,970	70.55%	\$506,517	23,795	\$21.29
0410	Chesilhurst Borough	No data	\$0	86.04%	\$-	468	\$-
0411	Clementon Borough	\$3,011,601	\$30,116	78.25%	\$23,565	1,622	\$14.53
0412	Collingswood Borough	\$14,249,118	\$142,491	85.12%	\$121,289	3,951	\$30.70
0413	Gibbsboro Borough	\$2,324,411	\$23,244	75.15%	\$17,469	802	
0414	Gloucester City	\$16,761,036	\$167,610	75.78%	\$127,015	3,675	\$34.56
0415	Gloucester Township	\$62,668,347	\$626,683	86.46%	\$541,846	19,758	\$27.42
0416	Haddon Township	\$12,815,484	\$128,155	83.87%	\$107,485	4,713	\$22.81
0417	Haddonfield Borough	\$14,791,823	\$147,918	89.72%	\$132,713	4,104	\$32.34
0418	Haddon Heights Borough	\$8,811,694	\$88,117	89.25%	\$78,647	2,563	\$30.69
0419	Hi-nella Borough	No Salary Data	\$0	48.07%	\$0	126	
0420	Laurel Springs Borough	\$1,114,274	\$11,143	88.26%	\$9,835	632	\$15.56
0421	Lawnside Borough	\$2,112,116	\$21,121	62.70%	\$13,242	987	\$13.42
0422	Lindenwold Borough	\$15,882,892	\$158,829	66.90%	\$106,253	4,108	\$25.86
0423	Magnolia Borough	\$4,233,347	\$42,333	79.20%	\$33,526	1,413	\$23.73
0424	Merchantville Borough	\$2,214,413	\$22,144	83.45%	\$18,480	1,089	\$16.97
0425	Mount Ephraim Borough	\$2,831,617	\$28,316	85.32%	\$24,159	1,622	\$14.89
0426	Oaklyn Borough	\$2,279,941	\$22,799	84.77%	\$19,328	1,332	\$14.51
0427	Pennsauken Township	\$32,638,617	\$326,386	65.39%	\$213,418	11,007	\$19.39
0428	Pine Hill Borough	\$13,358,991	\$133,590	87.11%	\$116,375	3,011	\$38.65
0429	Pine Valley Borough	No Salary Data	\$0	28.97%	\$0	24	
0430	Runnemede Borough	\$6,985,874	\$69,859	75.29%	\$52,600	2,588	\$20.32
0431	Somerdale Borough	\$4,953,954	\$49,540	75.43%	\$37,367	1,749	\$21.37
0432	Stratford Borough	\$8,047,792	\$80,478	79.77%	\$64,196	2,116	\$30.34
0433	Tavistock Borough	\$113,585	\$1,136	27.64%	\$314	3	\$104.64
0434	Voorhees Township	\$31,350,996	\$313,510	69.43%	\$217,668	8,630	\$25.22
0435	Waterford Township	\$6,039,882	\$60,399	90.51%	\$54,667	3,611	\$15.14
0436	Winslow Township	\$36,497,630	\$364,976	86.99%	\$317,498	12,894	\$24.62
0437	Woodlynne Borough	\$1,786,249	\$17,862	90.59%	\$16,181	877	\$18.45
		\$521,337,997	\$5,213,380				

CAPE MAY COUNTY SCHOOL DISTRICT TPAF SALARIES

District/Board	TPAF Count	TPAF Salaries
AVALON BOROUGH B	18	\$1,381,712
CAPE MAY CITY BD	21	\$1,431,205
DENNIS TWP BD OF	71	\$4,350,627
LOWER CAPE MAY R	162	\$11,624,654
LOWER TOWNSHIP B	160	\$10,779,246
MIDDLE TOWNSHIP	229	\$15,574,457
NORTH WILDWOOD B	48	\$3,354,646
OCEAN CITY BD OF	219	\$18,272,686
STONE HARBOR BD	12	\$983,240
UPPER TOWNSHIP B	143	\$9,410,349
WEST CAPE MAY BO	10	\$581,172
WILDWOOD CITY BD	111	\$7,684,576
WILDWOOD CREST B	37	\$2,401,197
WOODBINE BOROUGH	24	\$1,489,908
	1,265	\$89,319,675

CAPE MAY COUNTY TRANSITION OF DISTRICT TO MUNICIPAL

Percent Dis- tribution	DISTRICT/BAORD	TPAF Count	TPAF Salaries
	AVALON BOROUGH B	18	\$1,381,712
	CAPE MAY CITY BD	21	\$1,431,205
	DENNIS TWP BD OF	71	\$4,350,627
	LOWER CAPE MAY R	162	\$11,624,654
40%	Cape May City	65	\$4,642,734
54%	Lower Twsp	87	\$6,229,376
6%	West Cape May	10	\$752,544
	LOWER TOWNSHIP B	160	\$10,779,246
	MIDDLE TOWNSHIP	229	\$15,574,457
	NORTH WILDWOOD B	48	\$3,354,646
	OCEAN CITY BD OF	219	\$18,272,686
	STONE HARBOR BD	12	\$983,240
	UPPER TOWNSHIP B	143	\$9,410,349
	WEST CAPE MAY BO	10	\$581,172
	WILDWOOD CITY BD	111	\$7,684,576
	WILDWOOD CREST B	37	\$2,401,197
	WOODBINE BOROUGH	24	\$1,489,908
		1,265	\$89,319,675

**Cape May County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni-Code	Municipality	Total Allocated District Salaries	1% of Salaries	Percent Residential	Residential Share	Class 2 Line Items	Average 1% cost per residential line item
0501	Avalon Borough	\$1,381,712	\$13,817	95.54%	\$13,201	5,315	\$2.48
0502	Cape May City	\$6,073,939	\$60,739	77.79%	\$47,247	3,451	\$13.69
0503	Cape May Point Borough	No salary data	\$0	93.31%	\$0	609	\$0
0504	Dennis Township	\$4,350,627	\$43,506	79.37%	\$34,529	3,512	\$9.83
0505	Lower Township	\$17,008,622	\$170,086	90.49%	\$153,910	14,206	\$10.83
0506	Middle Township	\$15,574,457	\$155,745	74.98%	\$116,770	8,367	\$13.96
0507	North Wildwood City	\$3,354,646	\$33,546	87.27%	\$29,276	7,409	\$3.95
0508	Ocean City	\$18,272,686	\$182,727	93.50%	\$170,856	17,842	\$9.58
0509	Sea Isle City	No salary data	\$0	95.07%	\$0	6,432	\$0
0510	Stone Harbor Borough	\$983,240	\$9,832	93.99%	\$9,242	2,891	\$3.20
0511	Upper Township	\$9,410,349	\$94,103	85.98%	\$80,910	5,628	\$14.38
0512	West Cape May Borough	\$1,333,716	\$13,337	87.81%	\$11,711	902	\$12.98
0513	West Wildwood Borough	No salary data	\$0	86.39%	\$0	778	\$0
0514	Wildwood City	\$7,684,576	\$76,846	63.37%	\$48,699	4,385	\$11.11
0515	Wildwood Crest Borough	\$2,401,197	\$24,012	84.49%	\$20,287	5,048	\$4.02
0516	Woodbine Borough	<u>\$1,489,908</u>	<u>\$14,899</u>	77.88%	\$11,603	1,086	\$10.68
		\$89,319,675	\$893,197				

CUMBERLAND COUNTY SCHOOL DISTRICT TPAF SALARIES

DISTRICT/BOARD	TPAF Count	TPAF Salaries
BRIDGETON BD OF	592	\$36,822,202
COMMERCIAL TWP B	43	\$47,698
CUMBERLAND REGIO	106	\$7,454,876
DEERFIELD TOWNSH	37	\$2,110,148
DOWNE TWP BD OF	20	\$1,235,694
FAIRFIELD TWP BD	57	\$3,225,251
GREENWICH TWP BD	9	\$507,596
HOPEWELL TWP BD	49	\$3,446,137
LAWRENCE TWP BD	47	\$3,030,037
MAURICE RIVER TO	39	\$2,312,833
MILLVILLE BD OF	604	\$39,982,370
MILLVILLE CHARTER	23	\$742,730
STOW CREEK TOWNS	15	\$820,399
UPPER DEERFIELD	89	\$5,617,003
VINELAND CITY BD	1,029	\$67,741,216
Grand Total	2,759	\$175,096,190

CUMBERLAND COUNTY TRANSITION OF DISTRICT TO MUNICIPAL

<u>DISTRICT/BOARD</u>		<u>TPAF Count</u>	<u>TPAF Salaries</u>
BRIDGETON BD OF		592	\$36,822,202
COMMERCIAL TWP B		43	\$47,698
<i>CUMBERLAND REGIO</i>		<i>106</i>	<i>\$7,454,876</i>
13%	Deerfield	14	\$965,406.44
20%	Fairfield	21	\$1,498,430.08
5%	Greenwich	6	\$386,908.06
16%	Hopewell	17	\$1,174,142.97
2.5%	Shiloh	3	\$187,117.39
7.5%	Stow Creek	8	\$561,352.16
36%	Upper Deerfield	38	\$2,681,518.90
DEERFIELD TOWNSH		37	\$2,110,148
DOWNE TWP BD OF		20	\$1,235,694
FAIRFIELD TWP BD		57	\$3,225,251
GREENWICH TWP BD		9	\$507,596
HOPEWELL TWP BD		49	\$3,446,137
Hopewell		42	\$2,963,678
(Merged) Shiloh		7	\$482,459
LAWRENCE TWP BD		47	\$3,030,037
MAURICE RIVER TO		39	\$2,312,833
MILLVILLE BD OF		604	\$39,982,370
MILLVILLE CHARTER		23	\$742,730
STOW CREEK TOWNS		15	\$820,399
UPPER DEERFIELD		89	\$5,617,003
VINELAND CITY BD		1029	\$67,741,216
			\$175,096,190

**Cumberland County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni-Code	Municipality	Total Allocated District Salaries	1% of Salaries	Percent Residential	Residential Share	Class 2 Line Items	Average 1% cost per residential line item
0601	Bridgeton City	\$36,822,202	\$368,222	67.80%	\$249,652	4,484	\$55.68
0602	Commercial Township	\$47,698	\$477	84.94%	\$405	2,138	\$0.19
0603	Deerfield Township	\$3,075,554.44	\$30,756	83.24%	\$25,601	970	\$26.39
0604	Downe Township	\$1,235,694	\$12,357	88.84%	\$10,978	994	\$11.04
0605	Fairfield Township C	\$4,723,681.08	\$47,237	84.09%	\$39,721	1,594	\$24.92
0606	Greenwich Township	\$894,504	\$8,945	85.03%	\$7,606	300	\$25.35
0607	Hopewell Township	\$4,137,821	\$41,378	84.72%	\$35,056	1,447	\$24.23
0608	Lawrence Township	\$3,030,037	\$30,300	88.87%	\$26,927	1,126	\$23.91
0609	Maurice River Township	\$2,312,833	\$23,128	82.84%	\$19,160	1,401	\$13.68
0610	Millville City	\$40,725,100	\$407,251	72.05%	\$293,423	8,399	\$34.94
0611	Shiloh Borough	\$669,577	\$6,696	92.51%	\$6,194	183	\$33.85
0612	Stow Creek Township	\$1,381,751	\$13,818	91.01%	\$12,575	375	\$33.53
0613	Upper Deerfield Township	\$8,298,521	\$82,985	73.95%	\$61,366	2,446	\$25.09
0614	Vineland City	\$67,741,216	\$677,412	64.35%	\$435,923	15,735	\$27.70
		\$175,096,190	\$1,750,962				

ESSEX COUNTY SCHOOL DISTRICT TPAF SALARIES

DISTRICT/BOARD	TPAF Count	TPAF Salaries
BELLEVILLE BD OF	370	\$27,383,830
BLOOMFIELD TWP B	556	\$35,031,276
CALDWELL WEST CA	244	\$16,927,213
CEDAR GROVE TWP	158	\$10,293,081
EAST ORANGE SCHO	1,116	\$89,566,579
ESSEX FELS BD O	33	\$2,063,559
FAIRFIELD TWP BD	70	\$4,731,687
GLEN RIDGE BD OF	171	\$12,947,295
IRVINGTON BD OF	624	\$46,636,777
LIVINGSTON BD OF	558	\$45,071,516
MILLBURN TWP PUB	483	\$40,995,138
MONTCLAIR BD OF	694	\$52,803,629
NEWARK PUBLIC SC	3,642	\$276,460,356
NORTH CALDWELL B	77	\$4,826,973
NUTLEY BD OF ED	378	\$26,642,090
ORANGE CITY BD O	569	\$35,566,515
ROSELAND BD OF E	50	\$3,260,517
SOUTH ORANGE-MAP	627	\$46,185,977
VERONA BD OF ED	207	\$14,755,362
WEST ESSEX REGIO	176	\$13,233,560
WEST ORANGE TOWN	744	<u>\$61,283,382</u>
SUB-TOTAL	11,547	\$866,666,312
CHARTERS	1,227	\$65,670,017
GRAND TOTAL	12,774	\$932,336,329

ESSEX COUNTY TRANSITION OF DISTRICT TO MUNICIPAL

<u>Percentage distri- bution</u>	<u>Municipality</u>	<u>TPAF Count</u>	<u>TPAF Salaries</u>
	BELLEVILLE BD OF	370	\$27,383,830
	BLOOMFIELD TWP B	556	\$35,031,276
	CALDWELL WEST CA	244	\$16,927,213
31%	Caldwell	74	\$5,149,603
69%	West Caldwell	170	\$11,777,610
	CEDAR GROVE TWP	158	\$10,293,081
	EAST ORANGE SCHO	1116	\$89,566,579
2	EAST ORANGE CHARTERS	87	\$4,773,587
	ESSEX FELS BD O	33	\$2,063,559
	FAIRFIELD TWP BD	70	\$4,731,687
	GLEN RIDGE BD OF	171	\$12,947,295
	IRVINGTON BD OF	624	\$46,636,777
1	IRVINGTON CHARTERS	31	\$1,470,148
	LIVINGSTON BD OF	558	\$45,071,516
	MILLBURN TWP PUB	483	\$40,995,138
	MONTCLAIR BD OF	694	\$52,803,629
	NEWARK PUBLIC SC	3642	\$276,460,356
20	NEWARK CHARTERS	1,109	\$59,426,282
	NORTH CALDWELL B	77	\$4,826,973
	NUTLEY BD OF ED	378	\$26,642,090
	ORANGE CITY BD O	569	\$35,566,515
	ROSELAND BD OF E	50	\$3,260,517
	SOUTH ORANGE-MAP	627	\$46,185,977
43%	South Orange	267	\$19,702,884
57%	Maplewood	360	\$26,483,093
	VERONA BD OF ED	207	\$14,755,362
	WEST ESSEX REGIO	176	\$13,233,560
11%	Essex Fells Boro	18.94517381	\$1,424,501
40%	Fairfield	70.77111152	\$5,321,328
23%	North Caldwell	40.77030808	\$3,065,547
26%	Roseland	45.5134066	\$3,422,184
0.00%	WEST ORANGE TOWN	744	\$61,283,382
	TOTAL SALARIES ESSEX COUNTY		\$932,336,329

**Essex County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni-Code	Municipality	Total Allocated District Salaries	1% of Salaries	Percent Residential	Residential Share	Class 2 Line Items	Average 1% cost per residential line item
0701	Belleville Township	\$27,383,830	\$273,838	74.27%	\$203,373	8,355	\$24.34
0702	Bloomfield Township	\$35,031,276	\$350,313	78.08%	\$273,515	11,668	\$23.44
0703	Caldwell Borough	\$5,149,603	\$51,496	79.63%	\$41,007	1,906	\$21.51
0704	Cedar Grove Township	\$10,293,081	\$102,931	82.19%	\$84,602	3,912	\$21.63
0705	East Orange City	\$94,340,166	\$943,402	59.69%	\$563,158	8,699	\$64.74
0706	Essex Fells Borough	\$3,488,060	\$34,881	96.52%	\$33,667	785	\$42.89
0707	Fairfield Township E	\$10,053,015	\$100,530	42.41%	\$42,630	2,502	\$17.04
0708	Glen Ridge Borough	\$12,947,295	\$129,473	90.33%	\$116,949	2,293	\$51.00
0709	Irvington Township	\$48,106,925	\$481,069	57.66%	\$277,379	8,190	\$33.87
0710	Livingston Township	\$45,071,516	\$450,715	83.09%	\$374,500	9,872	\$37.94
0711	Maplewood Township	\$26,483,093	\$264,831	88.72%	\$234,947	6,877	\$34.16
0712	Millburn Township	\$40,995,138	\$409,951	82.12%	\$336,662	6,205	\$54.26
0713	Montclair Township	\$52,803,629	\$528,036	85.09%	\$449,291	9,680	\$46.41
0714	Newark City	\$335,886,638	\$3,358,866	41.31%	\$1,387,562	29,518	\$47.01
0715	North Caldwell Borough	\$7,892,520	\$78,925	96.80%	\$76,401	2,241	\$34.09
0716	Nutley Township	\$26,642,090	\$266,421	77.93%	\$207,624	8,244	\$25.18
0717	Orange City	\$35,566,515	\$355,665	55.17%	\$196,226	4,118	\$47.65
0718	Roseland Borough	\$6,682,701	\$66,827	56.82%	\$37,968	2,051	\$18.51
0719	South Orange Village	\$19,702,884	\$197,029	89.75%	\$176,829	4,368	\$40.48
0720	Verona Township	\$14,755,362	\$147,554	86.89%	\$128,207	4,830	\$26.54
0721	West Caldwell Township	\$11,777,610	\$117,776	68.42%	\$80,584	3,509	\$22.96
0722	West Orange Township	\$61,283,382	\$612,834	80.17%	\$491,326	13,288	\$36.98
		\$932,336,329	\$9,323,363	75.14%	\$5,814,409	153,111	\$37.98

GLOUCESTER COUNTY SCHOOL DISTRICT TPAF SALARIES

SCHOOL DISTRICTS	Number of TPAF Em- ployees	Total TPAF Sala- ries
CLAYTON BOROUGH BD OF ED	130	\$7,802,621
CLEARVIEW REGIONAL BD OF ED	207	\$13,624,455
DELSEA REG HIGH SCH DISTRICT	154	\$11,053,454
DEPTFORD TWP BD OF ED	382	\$26,296,771
EAST GREENWICH BD OF EDUCATI	102	\$5,746,761
ELK TWP BD OF ED	36	\$2,059,627
FRANKLIN TWP BD OF ED (GLOCS	134	\$8,024,923
GATEWAY REGIONAL HIGH SCHOOL	111	\$7,850,442
GLASSBORO BD OF ED	219	\$15,052,775
GREENWICH TWP BD ED (GLOUCST	58	\$3,629,241
HARRISON TWP BD ED (GLOUCEST	128	\$7,658,393
KINGSWAY REGIONAL SCHOOL DIS	219	\$12,330,112
LOGAN TOWNSHIP BD OF ED	94	\$5,951,505
MANTUA TOWNSHIP BD OF ED	141	\$8,260,473
MONROE TWP BD OF ED (GLOUCES	528	\$32,305,123
NATIONAL PARK BOARD OF EDUC	27	\$1,689,582
NEWFIELD BOROUGH BD OF ED	NO DATA	
PAULSBORO BORO BD OF ED	133	\$8,633,696
PITMAN BD OF ED	169	\$10,886,421
SOUTH HARRISON TWP BD OF ED	34	\$1,821,337
SWEDESBORO WOOLWICH BD OF ED	145	\$8,584,002
WASHINGTON TWP BD OF ED (GLO	808	\$55,449,522
WENONAH BOROUGH BD OF ED	22	\$1,261,942
WEST DEPTFORD TWP BD OF ED	251	\$18,095,299
WESTVILLE BOARD OF ED	38	\$2,657,827
WOODBURY CITY BD OF ED	156	\$10,529,845
WOODBURY HEIGHTS BOARD OF ED	26	\$1,650,471
		\$288,906,620

GLOUCESTER COUNTY TRANSITION OF DISTRICT TO MUNICIPAL

District Proportion Distribution	District/Component Members	TPAF Count	TPAF Salaries
	CLAYTON BOROUGH BD OF ED	130	\$7,802,621
	<i>CLEARVIEW REGIONAL BD OF ED</i>	<i>207</i>	<i>\$13,624,455</i>
50%	Harrison Township	103	\$6,805,412
50%	Mantua Township	104	\$6,819,043
	<i>DELSEA REG HIGH SCH DISTRICT</i>	<i>154</i>	<i>\$11,053,454</i>
22%	Elk Township	34	\$2,446,283
78%	Franklin Township	120	\$8,607,171
	DEPTFORD TWP BD OF ED	382	\$26,296,771
	EAST GREENWICH BD OF EDUCATI	102	\$5,746,761
	ELK TWP BD OF ED	36	\$2,059,627
	FRANKLIN TWP BD OF ED (GLOCS	134	\$8,024,923
	<i>GATEWAY REGIONAL HIGH SCHOOL</i>	<i>111</i>	<i>\$7,850,442</i>
20%	National Park Borough	21	\$1,480,582
26%	Wenonah Borough	29	\$2,040,150
26%	Westville Borough	29	\$2,071,249
28%	Woodbury Heights Borough	32	\$2,258,460
	GLASSBORO BD OF ED	219	\$15,052,775
	GREENWICH TWP BD ED (GLOUCST	58	\$3,629,241
	HARRISON TWP BD ED (GLOUCEST	128	\$7,658,393
	<i>KINGSWAY REGIONAL SCHOOL DIS</i>	<i>219</i>	<i>\$12,330,112</i>
40%	East Greenwich Township	87	\$4,897,623
13%	South Harrison Township	29	\$1,641,268
7%	Swedesboro Borough	15	\$861,709
40%	Woolwich Township	88	\$4,929,512
	LOGAN TOWNSHIP BD OF ED	94	\$5,951,505
	MANTUA TOWNSHIP BD OF ED	141	\$8,260,473
	MONROE TWP BD OF ED (GLOUCES	528	\$32,305,123
	NATIONAL PARK BOARD OF ED	27	\$1,689,582
	NEWFIELD BOROUGH BD OF ED	0	\$0
	PAULSBORO BORO BD OF ED	133	\$8,633,696
	PITMAN BD OF ED	169	\$10,886,421
	SOUTH HARRISON TWP BD OF ED	34	\$1,821,337
	<i>SWEDESBORO WOOLWICH BD OF ED</i>	<i>145</i>	<i>\$8,584,002</i>
15%	Swedesboro Borough	22	\$1,277,263
85%	Woolwich Township	123	\$7,306,739
	WASHINGTON TWP BD OF ED (GLO	808	\$55,449,522
	WENONAH BOROUGH BD OF ED	22	\$1,261,942
	WEST DEPTFORD TWP BD OF ED	251	\$18,095,299
	WESTVILLE BOARD OF ED	38	\$2,657,827
	WOODBURY CITY BD OF ED	156	\$10,529,845
	WOODBURY HEIGHTS BOARD OF ED	26	<u>\$1,650,471</u>
			\$288,906,619

GLOUCESTER COUNTY EDUCATIONAL
Gloucester County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution

<u>Muni-Code</u>	<u>Municipality</u>	<u>Salaries</u>	<u>Pension Target</u>	<u>Percent Residential</u>	<u>Residential Share</u>	<u>Residential Line Items</u>	<u>Average per Res Line Item</u>
801	Clayton Borough	\$7,802,621	\$78,026	85.41%	\$66,642	2557	\$26.06
802	Deptford Township	\$26,296,771	\$262,968	64.82%	\$170,455	10135	\$16.81
803	East Greenwich Township	\$10,644,384	\$106,444	91.37%	\$97,258	3458	\$28.13
804	Elk Township	\$4,505,910	\$45,059	85.57%	\$38,557	1372	\$28.10
805	Franklin Township	\$16,632,094	\$166,321	88.45%	\$147,111	5608	\$26.23
806	Glassboro Borough	\$15,052,775	\$150,528	76.03%	\$114,446	4751	\$24.09
807	Greenwich Township	\$3,629,241	\$36,292	41.13%	\$14,927	1847	\$8.08
808	Harrison Township	\$14,463,805	\$144,638	90.66%	\$131,129	3853	\$34.03
809	Logan Township	\$5,951,505	\$59,515	38.93%	\$23,169	2123	\$10.91
810	Mantua Township	\$15,079,516	\$150,795	84.33%	\$127,166	5380	\$23.64
811	Monroe Township	\$32,305,123	\$323,051	84.08%	\$271,622	10879	\$24.97
812	National Park Borough	\$3,170,164	\$31,702	94.42%	\$29,933	1091	\$27.44
813	Newfield Borough	\$0	\$0	84.58%	\$0	585	\$0
814	Paulsboro Borough	\$8,633,696	\$86,337	56.66%	\$48,919	1973	\$24.79
815	Pitman Borough	\$10,886,421	\$108,864	87.04%	\$94,755	2988	\$31.71
816	South Harrison Township	\$3,462,605	\$34,626	90.75%	\$31,423	936	\$33.57
817	Swedesboro Borough	\$2,138,972	\$21,389	79.14%	\$16,928	795	\$21.29
818	Washington Township	\$55,449,522	\$5,54,495	80.17%	\$444,539	16097	\$27.62
819	Wenonah Borough	\$3,302,092	\$33,021	96.44%	\$31,845	814	\$39.12
820	West Deptford Township	\$18,095,299	\$180,953	58.64%	\$106,111	6690	\$15.86
821	Westville Borough	\$4,729,076	\$47,291	73.06%	\$34,551	1397	\$24.73
822	Woodbury City	\$10,529,845	\$105,299	69.03%	\$72,688	2888	\$25.17
823	Woodbury Heights Borough	\$3,908,931	\$39,089	74.73%	\$29,211	1076	\$27.15
824	Woolwich Township	\$12,236,251	\$122,362	87.08%	\$106,533	3205	\$33.25

HUDSON COUNTY PENSION SYSTEM SALARIES BY DISTRICT EMPLOYER

School District/Employer	Number TPAF Employees	Total TPAF Salaries
BAYONNE BOARD OF ED	823	\$53,650,149
EAST NEWARK BOROUGH BD OF ED	10	\$835,581
GUTTENBERG BORO BD OF ED	92	\$5,279,096
HARRISON TOWN BD OF ED(HUDSO	209	\$16,164,298
HOBOKEN BOARD OF EDUCATION	228	\$18,008,881
HOB ELYSIAN CHARTER SCH OF HOBOK	26	\$1,863,224
HOB HOBOKEN CHARTER SCHOOL	34	\$1,516,137
HOB HOBOKEN DUAL LANGUAGE CH SCH	12	\$579,601
JERSEY CITY PUBLIC SCHOOLS	3043	\$234,597,231
JC BELOVED COMMUNITY CHARTER SC	45	\$2,005,245
JC DR LENA EDWARDS ACAD CHRTR S	31	\$1,603,182
JC ETHICAL COMM CHRTR SCHL - J.	29	\$1,116,569
JC JERSEY CITY COMM CHARTER SCH	41	\$2,452,204
JC JERSEY CITY GOLDEN DOOR CHAR	44	\$2,555,167
JC LEARNING COMM. CHARTER SCHOO	49	\$2,367,168
JC METS CHARTER SCHOOL	45	\$1,765,862
JC SOARING HEIGHTS CHARTER SCHO	14	\$1,037,542
JC UNIVERSITY ACADEMY CHARTER H	41	\$2,389,647
KEARNY TOWN BD OF ED	531	\$38,062,703
NORTH BERGEN BD OF ED	656	\$52,070,100
SECAUCUS TOWN BD OF ED	194	\$14,486,062
UNION CITY BD OF ED	974	\$68,753,095
WEEHAWKEN TWP BD OF ED	136	\$8,861,031
WEST NEW YORK BD OF ED	697	\$56,170,846
Grand Total	8,004	\$588,190,621

**Hudson County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni-Code	Municipality	Total Allocated District Salaries	1% of Salaries	Percent Residential	Residential Share	Class 2 Line Items	Average 1% cost per residential line item
0901	Bayonne City	\$68,174,716	\$681,747	63.76%	\$434,713	11,217	\$38.75
0902	East Newark Borough	\$974,217	\$9,742	60.88%	\$5,931	334	\$17.76
0903	Guttenberg Town	\$6,261,650	\$62,617	75.46%	\$47,249	2,393	\$19.74
0904	Harrison Town	\$19,060,723	\$190,607	59.07%	\$112,593	2,006	\$56.13
0905	Hoboken City	\$27,589,814	\$275,898	68.73%	\$189,628	14,506	\$13.07
0906	Jersey City	\$322,174,008	\$3,221,740	55.77%	\$1,796,723	36,075	\$49.81
0907	Kearny Town	\$45,110,891	\$451,109	64.31%	\$290,109	7,121	\$40.74
0908	North Bergen Township	\$62,249,782	\$622,498	59.57%	\$370,804	10,864	\$34.13
0909	Secaucus Town	\$18,190,006	\$181,900	31.93%	\$58,080	4,768	\$12.18
0910	Union City	\$95,714,524	\$957,145	51.55%	\$493,387	6,512	\$75.77
0911	Weehawken Township	\$10,463,531	\$104,635	62.79%	\$65,705	2,838	\$23.15
0912	West New York Town	\$70,985,107	\$709,851	49.41%	\$350,738	4,452	\$78.78
		\$746,948,969					

HUNTERDON COUNTY SCHOOL DISTRICTS

Row Labels	TPAF COUNT	TPAF SALARIES
ALEXANDRIA TWP BD OF ED		
BETHLEHEM TWP BD OF ED	63	\$3,657,675
BLOOMSBURY BOROUGH BD OF ED	20	\$1,085,452
CALIFON BORO BD OF ED	20	\$929,964
CLINTON TOWN BD OF ED	54	\$3,259,759
CLINTON TWP BD OF ED	180	\$11,091,626
DELAWARE TWP BD OF ED	50	\$3,576,135
DELAWARE VALLEY REG H S DIST	91	\$6,407,609
EAST AMWELL TOWNSHIP BD OF E	53	\$3,652,646
FLEMINGTON RARITAN BD OF ED	380	\$24,143,909
FRANKLIN TWP BD OF ED (HUNTR	32	\$2,125,175
FRENCHTOWN BOROUGH BD OF ED	21	\$1,170,234
HAMPTON BOROUGH BD OF ED	17	\$944,397
HIGH BRIDGE BOROUGH BD OF ED	53	\$3,485,089
HOLLAND TWP BD OF ED	73	\$4,289,383
HUNTERDON CENTRAL HIGH SCHOO	295	\$20,687,464
KINGWOOD TOWNSHIP BD OF ED	44	\$2,743,883
LAMBERTVILLE CITY BD OF ED	21	\$1,441,613
LEBANON BOROUGH BD OF ED	15	\$841,656
LEBANON TOWNSHIP BD OF ED	82	\$5,242,385
MILFORD BOROUGH BD OF ED	14	\$691,760
NORTH HUNTERDON-VOORHEES	288	\$21,079,301
READINGTON TWP BD OF ED	208	\$13,302,957
SOUTH HUNTERDON REG BD OF ED	60	\$4,078,318
STOCKTON BOROUGH BD OF ED	6	\$349,333
TEWKSBURY TWP BD OF ED	80	\$5,491,048
UNION TWP OF ED (HUNTERDON)	55	\$3,700,505
WEST AMWELL TWP BD OF ED	26	\$1,691,659
Grand Total	2338	\$151,160,935

HUNTERDON DISTRICTS CONVERSION TO MUNICIPAL COSTS⁶

District distribution	DISTRICT	TPAF COUNT	TPAF SALARY
	ALEXANDRIA TWP BD OF ED	0	\$0
	BETHLEHEM TWP BD OF ED	63	\$3,657,675
	BLOOMSBURY BOROUGH BD OF ED	20	\$1,085,452
	CALIFON BORO BD OF ED	20	\$929,964
70.00%	<i>CLINTON TOWN BD OF ED</i>	<i>54</i>	<i>\$3,259,759</i>
30.00%	Clinton (T)	38	\$2,281,959
	Glen Gardner	11	\$977,800
	CINTON TOWNSHIP	180	\$11,091,626
	DELAWARE TWP BD OF ED	50	\$3,576,135
	<i>DELAWARE VALLEY REG H S DIST</i>	<i>91</i>	<i>\$6,407,609</i>
32.59%	ALEXANDRIA	30	\$2,088,139
6.74%	FRENCHTOWN BORO	6	\$431,951
29.02%	HOLLAND TWP	26	\$1,859,487
26.44%	KINGWOOD TWP	24	\$1,694,377
5.21%	MILFORD BORO	5	\$333,655
	EAST AMWELL TOWNSHIP BD OF E	53	\$3,652,646
	<i>FLEMINGTON RARITAN BD OF ED</i>	<i>380</i>	<i>\$24,143,909</i>
10.36%	FLEMINGTON	39	\$2,500,862
89.64%	RARITAN TWSP	341	\$21,643,047
	FRANKLIN TWP BD OF ED (HUNTR	32	\$2,125,175
	FRENCHTOWN BOROUGH BD OF ED	21	\$1,170,234
	HAMPTON BOROUGH BD OF ED	17	\$944,397
	HIGH BRIDGE BOROUGH BD OF ED	53	\$3,485,089
	HOLLAND TWP BD OF ED	73	\$4,289,383
	<i>HUNTERDON CENTRAL HIGH SCHOO</i>	<i>295</i>	<i>\$20,687,464</i>
9.65%	DELAWARE TWP	28	\$1,996,960
8.11%	EAST AMWELL TWP	24	\$1,678,586
4.99%	FLEMINGTON	15	\$1,032,865
43.21%	RARITAN TWSP	127	\$8,938,657
34.03%	READINGTON TWP	100	\$7,040,396
	KINGWOOD TOWNSHIP BD OF ED	44	\$2,743,883
	LAMBERTVILLE CITY BD OF ED	21	\$1,441,613
	LEBANON BOROUGH BD OF ED	15	\$841,656
	LEBANON TOWNSHIP BD OF ED	82	\$5,242,385
	MILFORD BOROUGH BD OF ED	14	\$691,760
	<i>NORTH HUNTERDON-VOORHEES</i>	<i>288</i>	<i>\$21,079,301</i>
6.94%	BETHLEHEM TWP	20	\$1,463,082
1.70%	CALIFON BORO	5	\$358,866
4.67%	CLINTON TOWN	13	\$984,693
26.85%	CLINTON TWP	77	\$5,659,307
6.86%	FRANKLIN TWP	20	\$1,446,798
2.00%	GLEN GARDNER	6	\$421,932
1.55%	HAMPTON BORO	4	\$326,612
4.42%	HIGH BRIDGE BORO	13	\$931,834
3.42%	LEBANON BORO	10	\$720,046
10.98%	LEBANON TWP	32	\$2,314,455
20.51%	TEWKSBURY TWP	59	\$4,323,081
10.10%	UNION TWP	29	\$2,128,588
	READINGTON TWP BD OF ED	208	\$13,302,957
	<i>SOUTH HUNTERDON REG BD OF ED</i>	<i>60</i>	<i>\$4,078,318</i>
55.07%	Lambertville	33	\$2,245,793
7.00%	Stockton	4	\$285,548
37.93%	West Amwell	23	\$1,546,977
	STOCKTON BOROUGH BD OF ED	6	\$349,333
	TEWKSBURY TWP BD OF ED	80	\$5,491,048
	UNION TWP OF ED (HUNTERDON)	55	\$3,700,505
	WEST AMWELL TWP BD OF ED	26	\$1,691,659
			\$151,160,935

⁶ Note that beginning with the 2014-2015 year, the South Hunterdon Regional Board of Education expanded to become a regional K-12 district serving its three constituent municipalities.

**Hunterdon County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	Municipality	Total TPAF Salaries	1% of Sala- ries	Percent residential value	Residential share of 1%	Number of Class 2 line items	Average 1% cost per Class 2 line item
1001	Alexandria Township	\$2,088,139	\$20,881	95.10%	\$19,858	1510	\$13.15
1002	Bethlehem Township	\$5,120,758	\$51,208	93.14%	\$47,695	1266	\$37.67
1003	Bloomsbury Borough	\$1,085,452	\$10,855	77.09%	\$8,368	316	\$26.48
1004	Califon Borough	\$1,288,831	\$12,888	87.57%	\$11,286	385	\$29.32
1005	Clinton Town	\$3,266,653	\$32,667	75.09%	\$24,529	860	\$28.52
1006	Clinton Township	\$16,750,934	\$167,509	82.42%	\$138,061	4344	\$31.78
1007	Delaware Township	\$5,573,095	\$55,731	94.93%	\$52,905	1339	\$39.51
1008	East Amwell Township	\$5,331,232	\$53,312	84.55%	\$45,076	1238	\$36.41
1009	Flemington Borough	\$3,533,726	\$35,337	47.67%	\$16,845	852	\$19.77
1010	Franklin Township	\$3,571,973	\$35,720	90.91%	\$32,473	907	\$35.80
1011	Frenchtown Borough	\$1,602,185	\$16,022	74.15%	\$11,880	421	\$28.22
1012	Glen Gardner Borough	\$1,399,732	\$13,997	94.34%	\$13,205	706	\$18.70
1013	Hampton Borough	\$1,271,010	\$12,710	91.16%	\$11,587	449	\$25.81
1014	High Bridge Borough	\$4,416,923	\$44,169	94.12%	\$41,572	1342	\$30.98
1015	Holland Township	\$6,148,870	\$61,489	94.13%	\$57,879	1867	\$31.00
1016	Kingwood Township	\$4,438,260	\$44,383	88.24%	\$39,163	1175	\$33.33
1017	Lambertville City	\$3,687,406	\$36,874	79.46%	\$29,300	1603	\$18.28
1018	Lebanon Borough	\$1,561,702	\$15,617	56.36%	\$8,802	572	\$15.39
1019	Lebanon Township	\$7,556,841	\$75,568	93.06%	\$70,324	2042	\$34.44
1020	Milford Borough	\$1,025,415	\$10,254	82.61%	\$8,471	417	\$20.31
1021	Raritan Township	\$30,581,704	\$305,817	79.89%	\$244,317	7845	\$31.14
1022	Readington Township	\$20,343,353	\$203,434	80.33%	\$163,418	5637	\$28.99
1023	Stockton Borough	\$634,881	\$6,349	83.30%	\$5,289	209	\$25.30
1024	Tewksbury Township	\$9,814,130	\$98,141	94.96%	\$93,195	1935	\$48.16
1025	Union Township	\$5,829,093	\$58,291	82.88%	\$48,312	1721	\$28.07
1026	West Amwell Township	\$3,238,636	\$32,386	88.64%	\$28,707	914	\$31.41
Totals		\$151,160,935	\$15,116,094		\$12,725,590	41,872	\$304

MERCER COUNTY SCHOOL DISTRICTS

District	TPAF Count	TPAF Salaries
EAST WINDSOR REG SCHOOL DIST	485	\$35,096,318
EWING TOWNSHIP BD OF ED	403	\$26,750,139
HAMILTON TWP BD OF ED (MERCER)	1100	\$75,678,423
HOPEWELL VALLEY REG SCH DIST	417	\$31,404,163
LAWRENCE TWP BD OF ED (MERCER)	405	\$27,567,364
PRINCETON REGIONAL SCHOOL	380	\$30,665,753
ROBBINSVILLE TWP BD OF ED	279	\$16,627,535
TRENTON CITY BD OF ED	1198	\$87,006,780
WEST WINDSOR PLAINSBORO REG	884	\$66,414,707
Sub-total	5551	\$397,211,182
Charters	199	\$9,824,808
TOTAL	5750	\$407,035,990

MERCER DISTRICTS CONVERSION TO MUNICIPAL COSTS

Percentage Distribution	DISTRICT	TPAF Employees	TPAF Salaries
	<i>EAST WINDSOR REG SCHOOL DIST</i>	<i>485</i>	<i>\$35,096,318</i>
86.77%	East Windsor	421	\$30,452,726
13.23%	Highstown	64	\$4,643,592
	EWING TOWNSHIP BD OF ED	403	\$26,750,139
	HAMILTON TWP BD OF ED (MERC	1100	\$75,678,423
	HAM-PACE CHARTER SCHOOL OF HAMIL	24	\$989,030
	<i>HOPEWELL VALLEY REG SCH DIST</i>	<i>417</i>	<i>\$31,404,163</i>
6.64%	Hopewell Borough	28	\$2,083,731.62
82.94%	Hopewell Township	346	\$26,046,805.28
10.42%	Pennington	43	\$3,273,626.10
	LAWRENCE TWP BD OF ED (MERC	405	\$27,567,364
	PRINCETON REGIONAL SCHOOL	380	\$30,665,753
	PRI-PRINCETON CHARTER SCHOOL	37	\$2,529,239
	ROBBINSVILLE TWP BD OF ED	279	\$16,627,535
	TRENTON CITY BD OF ED	1198	\$87,006,780
	TRE-FOUNDATION ACADEMY CHARTER S	73	\$3,094,574
	TRE-INTERNATIONAL CHARTER SCHOOL	12	\$585,140
	TRE-PAUL ROBESON CHTR SCHOOL	17	\$860,143
	TRE-VILLAGE CHARTER SCHOOL	36	\$1,766,682
	<i>WEST WINDSOR PLAINSBORO REG</i>	<i>884</i>	<i>\$66,414,707</i>
61.18%	Plainsboro (MIDDLESEX)	541	\$40,629,260
38.82%	West Windsor	343	\$25,785,447
			\$407,035,990

**Mercer County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	Municipality	TPAF Salaries by Municipality	1% of TPAF Salaries	Percent residential	Residential Share of 1%	Number Class 2 Line Items	Cost of 1% per line item
1101	East Windsor Township	\$30,452,726	\$304,527	73.60%	\$224,120	7,758	\$28.89
1102	Ewing Township	\$26,750,139	\$267,501	68.62%	\$183,554	10,735	\$17.10
1103	Hamilton Township	\$76,667,453	\$766,675	75.33%	\$577,518	28,891	\$19.99
1104	Hightstown Borough	\$4,643,592	\$46,436	80.14%	\$37,214	1,466	\$25.38
1105	Hopewell Borough	\$2,083,732	\$20,837	83.26%	\$17,350	660	\$26.29
1106	Hopewell Township	\$26,046,805	\$260,468	75.36%	\$196,289	5,871	\$33.43
1107	Lawrence Township	\$27,567,364	\$275,674	61.57%	\$169,732	9,884	\$17.17
1108	Pennington Borough	\$3,273,626	\$32,736	86.76%	\$28,400	872	\$32.57
1111	Trenton City	\$93,313,319	\$933,133	67.89%	\$633,536	21,314	\$29.72
1112	Robbinsville Township	\$16,627,535	\$166,275	75.70%	\$125,863	4,847	\$25.97
1113	West Windsor Township	\$25,785,447	\$257,854	71.17%	\$183,515	8,057	\$22.78
1114	Princeton	\$33,194,992	\$331,950	83.01%	\$275,555	7,038	\$39.15
	County Sub-total	\$366,406,730	\$3,664,067		\$2,652,644	107,393	\$24.70
1218	Plainsboro (Middlesex)	\$40,629,260	\$406,293	57.42%	\$233,308	5,488	\$42.51
	District/Muni Totals	\$407,035,990	\$4,070,360		\$2,885,952	112,881	\$25.57

MIDDLESEX COUNTY SCHOOL DISTRICTS

BOARD/DISTRICT	TPAF Count	TPAF Salaries
CARTERET BD OF ED	334	\$22,637,188
CRANBURY TOWNSHIP BD OF ED	68	\$4,351,057
DUNELLEN BOARD OF EDUCATION	112	\$6,250,447
EAST BRUNSWICK TWP BD OF ED	827	\$58,784,576
EDISON TWP BD OF ED	1,305	\$106,159,111
HIGHLAND PARK BD OF ED	163	\$10,129,624
JAMESBURG BOROUGH BD OF ED	52	\$3,177,694
METUCHEN BORO BD OF ED	207	\$14,569,035
MIDDLESEX BD OF ED	218	\$14,547,166
MILLTOWN BOROUGH BD OF ED	65	\$3,222,806
MONROE TWP BD OF ED (MIDDLES	570	\$38,187,173
NEW BRUNSWICK BD OF ED	849	\$59,776,186
NORTH BRUNSWICK BD OF ED	572	\$37,134,861
OLD BRIDGE BD OF ED	828	\$60,975,191
PERTH AMBOY BD OF ED	974	\$65,147,397
PISCATAWAY BD OF ED ADMN BLD	638	\$45,492,868
SAYREVILLE BD OF ED_SELOVER	553	\$34,017,494
SOUTH AMBOY BD OF ED	106	\$7,094,438
SOUTH BRUNSWICK BD OF ED	724	\$52,102,418
SOUTH PLAINFIELD BD OF ED	360	\$24,914,264
SOUTH RIVER BORO BD OF ED	199	\$12,481,401
SPOTSWOOD BD OF ED	164	\$10,838,887
WOODBIDGE TOWNSHIP BD OF ED	1,272	\$97,365,,746
Sub-total	11,160	\$789,357,028
CHARTERS	101	\$5,000,,189
TOTAL	11,261	\$794,357,217

MIDDLESEX DISTRICTS CONVERSION TO MUNICIPAL COSTS

Board/District		TPAF Count	TPAF Salaries
CARTERET BD OF ED		334	\$22,637,188
CRANBURY TOWNSHIP BD OF ED		68	\$4,351,057
DUNELLEN BOARD OF EDUCATION		112	\$6,250,447
EAST BRUNSWICK TWP BD OF ED		827	\$58,784,576
EB-HATIKVAH INTERNATL ACAD CHRT		23	\$1,088,620
EDISON TWP BD OF ED		1305	\$106,159,111
HIGHLAND PARK BD OF ED		163	\$10,129,624
JAMESBURG BOROUGH BD OF ED		52	\$3,177,694
METUCHEN BORO BD OF ED		207	\$14,569,035
MIDDLESEX BD OF ED		218	\$14,547,166
MILLTOWN BOROUGH BD OF ED		65	\$3,222,806
MONROE TWP BD OF ED (MIDDLES		570	\$38,187,173
NEW BRUNSWICK BD OF ED		849	\$59,776,186
NB-GREATER BRUNSWICK CHART.SCHO		41	\$1,908,661
NORTH BRUNSWICK BD OF ED		572	\$37,134,861
OLD BRIDGE BD OF ED		828	\$60,975,191
PERTH AMBOY BD OF ED		974	\$65,147,397
PA-ACADEMY FOR URBAN LEADERSHIP		37	\$2,002,908
PISCATAWAY BD OF ED ADMN BLD		638	\$45,492,868
SAYREVILLE BD OF ED_SELOVER		553	\$34,017,494
SOUTH AMBOY BD OF ED		106	\$7,094,438
SOUTH BRUNSWICK BD OF ED		724	\$52,102,418
SOUTH PLAINFIELD BD OF ED		360	\$24,914,264
SOUTH RIVER BORO BD OF ED		199	\$12,481,401
SPOTSWOOD BD OF ED		164	\$10,838,887
21.63%	Helmetta	35	\$2,344,966
78.37%	Spotswood	129	\$8,493,921
WOODBIDGE TOWNSHIP BD OF ED		1272	\$97,365,746

**Middlesex County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	Municipality	TPAF Salaries by Municipality	1% of TPAF Salaries	Percent residential	Residential Share of 1%	Number Class 2 Line Items	Cost of 1% per line item
1201	Carteret Borough	\$22,637,188	\$226,372	56.56%	\$128,032	5,161	\$24.81
1202	Cranbury Township	\$4,351,057	\$43,511	47.81%	\$20,803	1,166	\$17.84
1203	Dunellen Borough	\$6,250,447	\$62,504	86.40%	\$54,003	1,943	\$27.79
1204	East Brunswick Township	\$59,873,196	\$598,732	78.62%	\$470,728	15,880	\$29.64
1205	Edison Township	\$106,159,111	\$1,061,591	64.03%	\$679,780	25,415	\$26.75
1206	Helmetta Borough	\$2,344,966	\$23,450	95.64%	\$22,427	869	\$25.81
1207	Highland Park Borough	\$10,129,624	\$101,296	75.68%	\$76,662	2,933	\$26.14
1208	Jamesburg Borough	\$3,177,694	\$31,777	82.35%	\$26,167	1,562	\$16.75
1209	Old Bridge Township	\$60,975,191	\$609,752	82.36%	\$502,186	18,260	\$27.50
1210	Metuchen Borough	\$14,569,035	\$145,690	82.44%	\$120,110	4,590	\$26.17
1211	Middlesex Borough	\$14,547,166	\$145,472	78.68%	\$114,457	4,198	\$27.26
1212	Milltown Borough	\$3,222,806	\$32,228	87.11%	\$28,075	2,392	\$11.74
1213	Monroe Township	\$38,187,173	\$381,872	81.45%	\$311,036	18,671	\$16.66
1214	New Brunswick City	\$61,684,847	\$616,848	51.57%	\$318,121	5,310	\$59.91
1215	North Brunswick Township	\$37,134,861	\$371,349	62.73%	\$232,958	9,793	\$23.79
1216	Perth Amboy City	\$67,150,305	\$671,503	58.23%	\$391,034	7,633	\$51.23
1217	Piscataway Township	\$45,492,868	\$454,929	60.39%	\$274,720	13,389	\$20.52
1218	Plainsboro Twp (See MERCER)	\$40,629,260	\$406,293	57.42%	\$233,308	5,488	\$42.51
1219	Sayreville Borough	\$34,017,494	\$340,175	75.58%	\$257,088	12,015	\$21.40
1220	South Amboy City	\$7,094,438	\$70,944	85.23%	\$60,469	2,686	\$22.51
1221	South Brunswick Township	\$52,102,418	\$521,024	65.61%	\$341,838	12,459	\$27.44
1222	South Plainfield Borough	\$24,914,264	\$249,143	63.03%	\$157,040	7,212	\$21.77
1223	South River Borough	\$12,481,401	\$124,814	87.13%	\$108,752	4,428	\$24.56
1224	Spotswood Borough	\$8,493,921	\$84,939	87.57%	\$74,384	2,540	\$29.28
1225	Woodbridge Township	\$97,365,746	\$973,657	64.46%	\$627,625	26,509	\$23.68
		\$834,986,477	\$8,349,865		\$5,631,802	212,502	\$26.50
	Less Plainsboro	\$40,629,260					
	Net County	\$794,357,217					

MONMOUTH COUNTY DISTRICTS

District/Employer	TPAF Headcount	Total TPAF Salaries
ALLENHURST	No Data	-
ASBURY PARK BD OF ED	305	\$22,759,574
ATLANTIC HIGHLANDS BD OF ED	39	\$2,576,449
AVON BY THE SEA BORO BD OF E	21	\$1,126,141
BELMAR BORO BD OF ED	61	\$3,917,291
BRADLEY BEACH BD OF ED	37	\$2,246,205
BRIELLE BORO BD OF ED	58	\$3,644,670
COLTS NECK TWP BD OF ED	144	\$10,049,714
DEAL BORO BD OF ED	20	\$1,069,179
EATONTOWN BD OF ED	124	\$8,066,436
FAIR HAVEN BOROUGH BD OF ED	91	\$5,229,706
FARMINGDALE BD OF ED	23	\$1,309,588
FREEHOLD BORO BD OF ED	141	\$8,295,364
FREEHOLD REG H S DISTRICT	911	\$73,712,342
FREEHOLD TWP BD OF ED	420	\$27,119,657
HAZLET TWP BD OF ED	315	\$22,164,661
HENRY HUDSON REG SCH DIST	46	\$2,866,690
HIGHLANDS BORO BD OF ED	24	\$1,391,069
HOLMDEL TOWNSHIP BD OF ED	302	\$23,096,699
HOWELL TWP BD OF ED	641	\$47,966,841
INTERLAKEN	No Data	
KEANSBURG BOARD OF EDUCATION	237	\$15,232,415
KEYPORT BOROUGH BD OF ED	125	\$7,721,805
LAKE COMO	No Data	
LITTLE SILVER BD OF ED	92	\$5,737,525
LONG BRANCH BD OF ED	578	\$37,169,594
MANALAPAN ENGLISHTOWN REGION	461	\$31,493,830
MANASQUAN BOROUGH BD OF ED	161	\$10,932,551
MARLBORO TOWNSHIP BD OF ED	499	\$35,860,085
MATAWAN-ABERDEEN REG SCHOOL	380	\$25,290,153
MIDDLETOWN TWP BD OF ED	915	\$70,070,732
MILLSTONE TOWNSHIP BD OF ED	144	\$9,333,518
MONMOUTH BEACH BD OF ED	30	\$1,813,678
MONMOUTH REGIONAL SCHOOL	123	\$8,586,878
NEPTUNE CITY BD OF ED	32	\$1,767,988
NEPTUNE TWP BD OF ED	468	\$28,935,542
OCEAN TWP BD OF ED (MONMOUTH	427	\$30,522,927
OCEANPORT SCHOOLS	74	\$4,374,840
RED BANK BD OF ED	104	\$5,617,360
RED BANK REGIONAL HIGH SCHOO	138	\$9,374,441
ROOSEVELT BOROUGH BD OF ED	12	\$673,135
RUMSON BORO BD OF ED	93	\$6,452,817
RUMSON FAIR HAVEN REGIONAL H	103	\$7,270,394
SEA GIRT BD OF ED	21	\$1,449,247
SHORE REGIONAL H S DISTRICT	72	\$5,316,662
SHREWSBURY BOROUGH BD OF ED	55	\$3,241,010
SPRING LAKE BORO BD OF ED	34	\$2,313,769
SPRING LAKE HEIGHTS BD OF ED	34	\$2,141,219
TINTON FALLS BOARD OF EDUCAT	155	\$9,297,299
UNION BEACH BORO BD OF ED	69	\$3,866,510
UPPER FREEHOLD REGIONAL	229	\$15,311,549
WALL TOWNSHIP BD OF ED	436	\$27,876,008
WEST LONG BRANCH BD OF ED	69	\$3,951,818
	Sub-total	\$697,605,575
CHARTERS		\$3,730,665
	TOTAL	\$701,336,240

MONMOUTH DISTRICTS CONVERSION TO MUNICIPAL COSTS A THROUGH LONG BRANCH

Percent Dis- tribution	DISTRICT	TPAF Count	TPAF Salaries
	ACADEMY CHARTER HIGH SCHOOL (8)	25	\$1,258,897 CHARTER Multiple
	ALLENHURST	No Data	
	ASBURY PARK BD OF ED	305	\$22,759,574
	AP-HOPE ACADEMY CHARTER SCHOOL	24	\$1,147,431 \$23,907,005
	ATLANTIC HIGHLANDS BD OF ED	39	\$2,576,449
	AVON BY THE SEA BORO BD OF E	21	\$1,126,141
	BELMAR BORO BD OF ED	61	\$3,917,291
	BRADLEY BEACH BD OF ED	37	\$2,246,205
	BRIELLE BORO BD OF ED	58	\$3,644,670
	COLTS NECK TWP BD OF ED	144	\$10,049,714
	DEAL BORO BD OF ED	20	\$1,069,179
	EATONTOWN BD OF ED	124	\$8,066,436
	FAIR HAVEN BOROUGH BD OF ED	91	\$5,229,706
	FARMINGDALE BD OF ED	23	\$1,309,588
	FREEHOLD BORO BD OF ED	141	\$8,295,364
	<i>FREEHOLD REG H S DISTRICT</i>	<i>911</i>	<i>\$73,712,342</i>
10.48%	Colts neck	95	\$7,726,870
0.48%	Farmingdale	4	\$356,315
3.47%	Freehold Borough	32	\$2,560,173
19.95%	Freehold Township	182	\$14,708,589
21.07%	Howell	192	\$15,534,453
20.34%	Manalapan	185	\$14,996,402
0.80%	Englishtown	7	\$586,729
23.39%	Marlboro	213	\$17,242,811
	FREEHOLD TWP BD OF ED	420	\$27,119,657
	HAZLET TWP BD OF ED	315	\$22,164,661
	<i>HENRY HUDSON REG SCH DIST</i>	<i>46</i>	<i>\$2,866,690</i>
55.11%	Atlantic Highlands	25	\$1,579,919
44.89%	Highlands	21	\$1,286,771
	HIGHLANDS BORO BD OF ED	24	\$1,391,069
	HOLMDEL TOWNSHIP BD OF ED	302	\$23,096,699
	HOWELL TWP BD OF ED	641	\$47,966,841
	INTERLAKEN	No Data	
	KEANSBURG BOARD OF EDUCATION	237	\$15,232,415
	KEYPORT BOROUGH BD OF ED	125	\$7,721,805
	LAKE COMO	No Data	
	LITTLE SILVER BD OF ED	92	\$5,737,525
	LONG BRANCH BD OF ED	578	\$37,169,594

**MONMOUTH COUNTY DISTRICTS CONVERSION TO MUNICIPAL COSTS
MANALAPAN ENGLISHTOWN THROUGH RUMSON FAIR HAVEN**

Percentage Distribution	District	TPAF Count	TPAF Salaries
	<i>MANALAPAN ENGLISHTOWN REGION</i>	<i>461</i>	<i>\$31,493,830</i>
4%	Englishtown	17	\$1,185,791
96%	Manalapan	444	\$30,308,039
	MANASQUAN BOROUGH BD OF ED	161	\$10,932,551
	MARLBORO TOWNSHIP BD OF ED	499	\$35,860,085
	<i>MATAWAN-ABERDEEN REG SCHOOL</i>	<i>380</i>	<i>\$25,290,153</i>
68%	Aberdeen	260	\$17,320,765
32%	Matawan	120	\$7,969,388
	MIDDLETOWN TWP BD OF ED	915	\$70,070,732
	MILLSTONE TOWNSHIP BD OF ED	144	\$9,333,518
	MONMOUTH BEACH BD OF ED	30	\$1,813,678
	<i>MONMOUTH REGIONAL SCHOOL</i>	<i>123</i>	<i>\$8,586,878</i>
42%	Eatontown	51	\$3,563,855
57%	Tinton Falls	70	\$4,918,407
1%	Shrewsbury Township	1	\$104,616
	NEPTUNE CITY BD OF ED	32	\$1,767,988
	NEPTUNE TWP BD OF ED	468	\$28,935,542
	<i>OCEAN TWP BD OF ED (MONMOUTH</i>	<i>427</i>	<i>\$30,522,927</i>
3%	Loch Arbor	14	\$985,380
97%	Ocean Township	413	\$29,537,547
	<i>OCEANPORT SCHOOLS</i>	<i>74</i>	<i>\$4,374,840</i>
39%	Oceanport	29	\$1,714,071
61%	Sea Bright	45	\$2,660,769
	RED BANK BD OF ED	104	\$5,617,360
	RB-RED BANK CHARTER SCHOOL	29	\$1,324,337
			\$6,941,697
	<i>RED BANK REGIONAL HIGH SCHOO</i>	<i>138</i>	<i>\$9,374,441</i>
34%	Little Silver	47	\$3,213,362
44%	Red Bank	60	\$4,100,800
22%	Shrewsbury Borough	30	\$2,060,279
	ROOSEVELT BOROUGH BD OF ED	12	\$673,135
	RUMSON BORO BD OF ED	93	\$6,452,817
	<i>RUMSON FAIR HAVEN REGIONAL H</i>	<i>103</i>	<i>\$7,270,394</i>
69%	Fair Haven	72	\$5,051,599
31%	Rumson	31	\$2,218,795

**MONMOUTH DISTRICTS CONVERSION TO MUNICIPAL COSTS
SEA GIRT TO WEST LONG BRANCH**

Percent Distribution	DISTRICT	TPAF Count	TPAF Salaries
	SEA GIRT BD OF ED	21	\$1,449,247
	<i>SHORE REGIONAL H S DISTRICT</i>	<i>72</i>	<i>\$5,316,662</i>
29%	Monmouth Beach	21	\$1,534,147
26%	Oceanport	19	\$1,405,148
15%	Sea Bright	11	\$782,564
30%	West Long Branch	22	\$1,594,803
	SHREWSBURY BOROUGH BD OF ED	55	\$3,241,010
	SPRING LAKE BORO BD OF ED	34	\$2,313,769
	SPRING LAKE HEIGHTS BD OF ED	34	\$2,141,219
	<i>TINTON FALLS BOARD OF EDUCAT</i>	<i>155</i>	<i>\$9,297,299</i>
98%	Tinton Falls	152	\$9,103,662
2%	Shrewsbury Township	3	\$193,637
	UNION BEACH BORO BD OF ED	69	\$3,866,510
	<i>UPPER FREEHOLD REGIONAL</i>	<i>229</i>	<i>\$15,311,549</i>
13%	Allentown	31	\$2,047,096
87%	Upper Freehold	198	\$13,264,453
	WALL TOWNSHIP BD OF ED	436	\$27,876,008
	WEST LONG BRANCH BD OF ED	69	\$3,951,818
			\$701,336,240

**Monmouth County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution
(Allenhurst through Middletown)**

Muni- code	Municipality	TPAF Sala- ries by Mu- nicipality	1% of TPAF Salaries	Percent residential	Residential Share of 1%	Number Class 2 Line Items	Cost of 1% per line item
1301	Allenhurst Borough	No data		92.28%		298	
1302	Allentown Borough	\$2,047,096	\$20,471	89.65%	\$18,353	595	\$30.85
1303	Asbury Park City	\$23,907,005	\$239,070	57.79%	\$138,149	3195	\$43.24
1304	Atlantic Highlands Borough	\$4,156,368	\$41,564	87.72%	\$36,458	1639	\$22.24
1305	Avon-by-the-Sea Borough	\$1,126,141	\$11,261	93.52%	\$10,532	1006	\$10.47
1306	Belmar Borough	\$3,917,291	\$39,173	86.49%	\$33,881	2640	\$12.83
1307	Bradley Beach Borough	\$2,246,205	\$22,462	88.23%	\$19,819	1898	\$10.44
1308	Brielle Borough	\$3,644,670	\$36,447	89.19%	\$32,509	1954	\$16.64
1309	Colts Neck Township	\$17,776,584	\$177,766	92.99%	\$165,300	3089	\$53.51
1310	Deal Borough	\$1,069,179	\$10,692	93.92%	\$10,042	856	\$11.73
1311	Eatontown Borough	\$11,630,291	\$116,303	43.24%	\$50,293	2907	\$17.30
1312	Englishtown Borough	\$1,772,520	\$17,725	80.14%	\$14,205	608	\$23.36
1313	Fair Haven Borough	\$10,281,305	\$102,813	95.84%	\$98,541	2033	\$48.47
1314	Farmingdale Borough	\$1,665,903	\$16,659	74.04%	\$12,334	353	\$34.94
1315	Freehold Borough	\$10,855,537	\$108,555	71.90%	\$78,052	2959	\$26.38
1316	Freehold Township	\$41,828,246	\$418,282	72.65%	\$303,872	11382	\$26.70
1317	Highlands Borough	\$2,677,840	\$26,778	87.23%	\$23,360	2226	\$10.49
1318	Holmdel Township	\$23,096,699	\$230,967	88.14%	\$203,576	5445	\$37.39
1319	Howell Township	\$63,501,294	\$635,013	84.66%	\$537,631	16637	\$32.32
1320	Interlaken Borough	No data		99.81%	\$0	398	\$0.00
1321	Keansburg Borough	\$15,232,415	\$152,324	84.44%	\$128,621	2983	\$43.12
1322	Keyport Borough	\$7,721,805	\$77,218	71.94%	\$55,548	1972	\$28.17
1323	Little Silver Borough	\$8,950,887	\$89,509	91.44%	\$81,844	2281	\$35.88
1324	Loch Arbour Village	\$985,380	\$9,854	92.21%	\$9,086	133	\$68.32
1325	Long Branch City	\$37,169,594	\$371,696	79.07%	\$293,889	8479	\$34.66
1326	Manalapan Township	\$45,304,441	\$453,044	92.28%	\$418,071	14064	\$29.73
1327	Manasquan Borough	\$10,932,551	\$109,326	88.97%	\$97,263	2845	\$34.19
1328	Marlboro Township	\$53,102,896	\$531,029	90.94%	\$482,942	13095	\$36.88
1329	Matawan Borough	\$7,969,388	\$79,694	77.54%	\$61,794	2463	\$25.09
1330	Aberdeen Township	\$17,320,765	\$173,208	83.89%	\$145,306	6252	\$23.24
1331	Middletown Township	\$70,070,732	\$700,707	87.23%	\$611,192	22406	\$27.28

**Monmouth County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**
(Millstone through West Long Branch)

Muni- code	Municipality	Total TPAF Salaries	1% of TPAF Salaries	Percent residential	Residential share of 1%	Number of Class 2 line items	Cost of 1% per line item
1332	Millstone Township	\$9,333,518	\$93,335	93.26%	\$87,041	3067	\$28.38
1333	Monmouth Beach Borough	\$3,347,825	\$33,478	95.61%	\$32,008	1988	\$16.10
1334	Neptune Township	\$28,935,542	\$289,355	79.12%	\$228,925	9692	\$23.62
1335	Neptune City Borough	\$1,767,988	\$17,680	72.02%	\$12,733	1489	\$8.55
1336	Tinton Falls Borough	\$14,022,069	\$140,221	69.90%	\$98,021	6238	\$15.71
1337	Ocean Township	\$29,537,547	\$295,375	80.52%	\$237,830	8499	\$27.98
1338	Oceanport Borough	\$3,119,219	\$31,119	86.26%	\$26,905	2013	\$13.37
1339	Hazlet Township	\$22,164,661	\$221,647	79.38%	\$175,935	6275	\$28.04
1340	Red Bank Borough	\$11,042,497	\$110,425	59.70%	\$65,929	3391	\$19.44
1341	Roosevelt Borough	\$673,135	\$6,731	94.37%	\$6,352	308	\$20.62
1342	Rumson Borough	\$8,671,612	\$86,716	95.00%	\$82,380	2444	\$33.71
1343	Sea Bright Borough	\$3,443,333	\$34,433	82.65%	\$28,459	1044	\$27.26
1344	Sea Girt Borough	\$1,449,247	\$14,492	95.78%	\$13,881	1239	\$11.20
1345	Shrewsbury Borough	\$3,241,010	\$32,410	62.24%	\$20,172	1332	\$15.14
1346	Shrewsbury Township	\$2,358,531	\$23,585	36.24%	\$8,548	122	\$70.07
1347	Lake Como Borough	No data		90.12%	\$0	917	\$0.00
1348	Spring Lake Borough	\$2,313,769	\$23,138	93.96%	\$21,740	1907	\$11.40
1349	Spring Lake Heights Borough	\$2,141,219	\$21,412	84.43%	\$18,078	2133	\$8.48
1350	Union Beach Borough	\$3,866,510	\$38,665	83.32%	\$32,217	1964	\$16.40
1351	Upper Freehold Township	\$13,264,453	\$132,645	92.16%	\$122,250	2093	\$58.41
1352	Wall Township	\$27,876,008	\$278,760	77.21%	\$215,223	9379	\$22.95
1353	West Long Branch Borough	\$5,546,621	\$55,466	77.74%	\$43,120	2271	\$18.99
	Regional Charter	\$1,258,897	\$12,589				
		\$701,336,240	\$7,013,362		\$5,751,169	208,598	\$27.57

MORRIS COUNTY DISTRICTS

DISTRICT/BOARD	TPAF Count	TPAF Salaries
BOONTON TOWN BD OF ED	143	\$9,896,346
BOONTON TWP BD OF ED	48	\$3,369,546
BUTLER BORO BD OF ED	124	\$8,719,408
CHATHAMS SCHOOL DISTRICT	374	\$27,046,805
CHESTER TWP BD OF ED	129	\$8,850,020
DENVILLE TWP BD OF ED	177	\$10,582,489
DOVER BD OF ED	246	\$18,180,114
EAST HANOVER TWP BD OF ED	114	\$7,764,640
FLORHAM PARK BD OF ED	103	\$6,372,135
HANOVER PARK REG H S DIST	158	\$11,513,553
HANOVER TOWNSHIP BD OF ED	150	\$10,187,318
HARDING TOWNSHIP BD OF ED	41	\$2,591,948
JEFFERSON TOWNSHIP BD OF ED	353	\$23,893,585
KINNELON BOROUGH BD OF ED	216	\$15,709,908
LINCOLN PARK BORO BD OF ED	87	\$5,886,297
LONG HILL TWP BD OF ED	91	\$6,421,674
MADISON BORO BD OF ED	262	\$18,036,864
MENDHAM BORO BD OF ED	65	\$4,249,899
MENDHAM TOWNSHIP BD OF ED	87	\$6,014,367
MINE HILL TWP BD OF ED	37	\$2,212,953
MONTVILLE TWP BD OF ED	455	\$32,040,758
MORRIS HILLS REGIONAL DISTRI	318	\$26,157,953
MORRIS PLAINS BD OF ED	59	\$3,703,426
MORRIS SCHOOL DISTRICT	519	\$36,967,607
MOUNT ARLINGTON BD OF ED	45	\$3,006,991
MOUNT OLIVE TWP BD OF ED	435	\$30,121,976
MOUNTAIN LAKES BORO BD OF ED	206	\$16,728,320
NETCONG BOROUGH BD OF ED	33	\$2,159,075
PARSIPPANY TROY HILLS BD OF	744	\$54,674,083
PEQUANNOCK TWP BD OF ED	227	\$14,909,968
RANDOLPH TOWNSHIP BD OF ED	504	\$34,603,305
RIVERDALE BOROUGH BD OF ED	32	\$1,873,513
ROCKAWAY BOROUGH BD OF ED	53	\$2,841,347
ROCKAWAY TOWNSHIP BD OF ED	272	\$18,520,132
ROXBURY TWP BD OF ED	403	\$27,930,803
WASHINGTON TWP BD ED (MORRIS	242	\$17,002,573
WEST MORRIS REG H S DIST	246	\$19,663,585
WHARTON BOROUGH BD OF ED	83	\$5,324,436
Sub-total	7,882	\$555,729,720
MOR-Unity Charter School	18	\$915,218
TOTAL	7,899	\$556,644,938

MORRIS COUNTY DISTRICTS CONVERSION TO MUNICIPAL COSTS
(Boonton through Mountain Lakes)

Percent Distribu- tion	DISTRICT/BOARD	TPAF Count	TPAF Salaries
	BOONTON TOWN BD OF ED	143	\$9,896,346
	BOONTON TWP BD OF ED	48	\$3,369,546
	BUTLER BORO BD OF ED	124	\$8,719,408
	CHATHAMS SCHOOL DISTRICT	374	\$27,046,805
41%	Chatham Borough	155	\$11,213,567
59%	Chatham Township	219	\$15,833,238
	CHESTER TWP BD OF ED	129	\$8,850,020
17%	Chester Borough	22	\$1,534,497
83%	Chester Township	107	\$7,315,523
	DENVILLE TWP BD OF ED	177	\$10,582,489
	DOVER BD OF ED	246	\$18,180,114
94%	Dover	232	\$17,166,996
6%	Victory Gardens	14	\$1,013,118
	EAST HANOVER TWP BD OF ED	114	\$7,764,640
	FLORHAM PARK BD OF ED	103	\$6,372,135
	HANOVER PARK REG H S DIST	158	\$11,513,553
33%	East Hanover	52	\$3,823,268
29%	Florham Park	46	\$3,358,515
38%	Hanover	59	\$4,331,770
	HANOVER TOWNSHIP BD OF ED	150	\$10,187,318
	HARDING TOWNSHIP BD OF ED	41	\$2,591,948
	JEFFERSON TOWNSHIP BD OF ED	353	\$23,893,585
	KINNELON BOROUGH BD OF ED	216	\$15,709,908
	LINCOLN PARK BORO BD OF ED	87	\$5,886,297
	LONG HILL TWP BD OF ED	91	\$6,421,674
	MADISON BORO BD OF ED	262	\$18,036,864
	MENDHAM BORO BD OF ED	65	\$4,249,899
	MENDHAM TOWNSHIP BD OF ED	87	\$6,014,367
	MINE HILL TWP BD OF ED	37	\$2,212,953
	MONTVILLE TWP BD OF ED	455	\$32,040,758
	MORRIS HILLS REGIONAL DISTRI	318	\$26,157,953
37%	Denville	117	\$9,663,878
10%	Rockaway Borough	31	\$2,547,407.91
45%	Rockaway Township	143	\$11,779,754.79
8%	Wharton	26	\$2,166,912.15
	MORRIS PLAINS BD OF ED	59	\$3,703,426
	MORRIS SCHOOL DISTRICT	519	\$36,967,607
67%	Morris Township	347	\$24,703,090
33%	Morristown	172	\$12,264,517
	UNITY CHARTER SCHOOL	18	\$915,218
	MOUNT ARLINGTON BD OF ED	45	\$3,006,991
	MOUNT OLIVE TWP BD OF ED	435	\$30,121,976
	MOUNTAIN LAKES BORO BD OF ED	206	\$16,728,320

MORRIS COUNTY DISTRICTS CONVERSION TO MUNICIPAL COSTS
(Netcong through Wharton)

Percentage Distribution	DISTRICT	TPAF Count	TPAF Salaries
	NETCONG BOROUGH BD OF ED	33	\$2,159,075
	PARSIPPANY TROY HILLS BD OF	744	\$54,674,083
	PEQUANNOCK TWP BD OF ED	227	\$14,909,968
	RANDOLPH TOWNSHIP BD OF ED	504	\$34,603,305
	RIVERDALE BOROUGH BD OF ED	32	\$1,873,513
	ROCKAWAY BOROUGH BD OF ED	53	\$2,841,347
	ROCKAWAY TOWNSHIP BD OF ED	272	\$18,520,132
	ROXBURY TWP BD OF ED	403	\$27,930,803
	WASHINGTON TWP BD ED (MORRIS	242	\$17,002,573
	WEST MORRIS REG H S DIST	246	\$19,663,585
5%	Chester Borough	12	\$928,028
22%	Chester Township	55	\$4,424,255
16%	Mendham Borough	39	\$3,125,032
23%	Mendham Township	56	\$4,503,233
34%	Washington	84	\$6,683,037
	<u>WHARTON BOROUGH BD OF ED</u>	83	\$5,324,436
			\$556,644,938

Notes: Long Hill and Netcong partial out of count costs

**Morris County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	Municipality	TPAF Salaries by Municipality	1% of TPAF Salaries	Percent residential	Residential Share of 1%	Number Class 2 Line Items	Cost of 1% per line item
1401	Boonton Town	\$9,896,346	\$98,963	77.31%	\$76,510	2,379	\$32.16
1402	Boonton Township	\$3,369,546	\$33,695	95.40%	\$32,145	1,507	\$21.33
1403	Butler Borough	\$8,719,408	\$87,194	80.80%	\$70,451	2,406	\$29.28
1404	Chatham Borough	\$11,213,567	\$112,136	86.68%	\$97,198	2,696	\$36.05
1405	Chatham Township	\$15,833,238	\$158,332	93.32%	\$147,752	3,714	\$39.78
1406	Chester Borough	\$2,462,525	\$24,625	57.21%	\$14,087	464	\$30.36
1407	Chester Township	\$11,739,778	\$117,398	96.31%	\$113,071	2,537	\$44.57
1408	Denville Township	\$20,246,367	\$202,464	82.87%	\$167,788	5,986	\$28.03
1409	Dover Town	\$17,166,996	\$171,670	69.50%	\$119,313	3,632	\$32.85
1410	East Hanover Township	\$11,587,908	\$115,879	56.25%	\$65,184	3,935	\$16.57
1411	Florham Park Borough	\$9,730,650	\$97,307	61.45%	\$59,798	3,102	\$19.28
1412	Hanover Township	\$14,519,088	\$145,191	57.02%	\$82,787	5,000	\$16.56
1413	Harding Township	\$2,591,948	\$25,919	93.20%	\$24,157	1,414	\$17.08
1414	Jefferson Township	\$23,893,585	\$238,936	89.49%	\$213,821	7,871	\$27.17
1415	Kinnelon Borough	\$15,709,908	\$157,099	93.93%	\$147,566	3,411	\$43.26
1416	Lincoln Park Borough	\$5,886,297	\$58,863	83.79%	\$49,320	3,559	\$13.86
1417	Madison Borough	\$18,036,864	\$180,369	82.07%	\$148,023	4,219	\$35.08
1418	Mendham Borough	\$7,374,931	\$73,749	91.04%	\$67,140	1,617	\$41.52
1419	Mendham Township	\$10,517,600	\$105,176	98.15%	\$103,228	1,941	\$53.18
1420	Mine Hill Township	\$2,212,953	\$22,130	86.71%	\$19,187	1,384	\$13.86
1421	Montville Township	\$32,040,758	\$320,408	82.91%	\$265,639	7,054	\$37.66
1422	Morris Township	\$25,314,672	\$253,147	81.51%	\$206,331	7,616	\$27.09
1423	Morris Plains Borough	\$3,703,426	\$37,034	64.87%	\$24,024	2,004	\$11.99
1424	Morristown Town	\$12,568,153	\$125,682	56.56%	\$71,088	3,584	\$19.83
1425	Mountain Lakes Borough	\$16,728,320	\$167,283	90.13%	\$150,771	1,362	\$110.70
1426	Mount Arlington Borough	\$3,006,991	\$30,070	86.17%	\$25,913	2,058	\$12.59
1427	Mount Olive Township	\$30,121,976	\$301,220	67.93%	\$204,629	6,471	\$31.62
1428	Netcong Borough	\$2,159,075	\$21,591	72.04%	\$15,554	816	\$19.06
1429	Parsippany-Troy Hills Town- ship	\$54,674,083	\$546,741	61.29%	\$335,071	14,238	\$23.53
1430	Long Hill Township	\$7,108,709	\$71,087	88.72%	\$63,066	2,906	\$21.70
1431	Pequannock Township	\$14,909,968	\$149,100	72.80%	\$108,552	4,736	\$22.92
1432	Randolph Township	\$34,603,305	\$346,033	83.71%	\$289,657	7,211	\$40.17
1433	Riverdale Borough	\$1,873,513	\$18,735	60.85%	\$11,401	1,668	\$6.83
1434	Rockaway Borough	\$5,388,755	\$53,888	72.56%	\$39,100	1,882	\$20.78
1435	Rockaway Township	\$30,299,887	\$302,999	74.68%	\$226,287	8,526	\$26.54
1436	Roxbury Township	\$27,930,803	\$279,308	79.70%	\$222,600	7,850	\$28.36
1437	Victory Gardens Borough	\$1,013,118	\$10,131	71.71%	\$7,265	295	\$24.63
1438	Washington Township	\$23,685,610	\$236,856	92.10%	\$218,134	5,662	\$38.53
1439	Wharton Borough	\$7,491,348	\$74,913	65.27%	\$48,897	1,693	\$28.88
		\$557,331,973	\$5,573,320				
Long Hill/Netcong Out of County		\$687,035	\$6,870				
		\$556,644,938	\$5,566,449				

OCEAN COUNTY DISTRICTS

DISTRICT	TPAF Count	TPAF Salaries
BARNEGAT TWP BD OF ED	320	\$18,398,504
BAY HEAD BD OF ED	15	\$860,011
BEACH HAVEN BOROUGH BD OF ED	9	\$568,678
BERKELEY TWP BD OF ED	199	\$12,920,245
BRICK TWP BD OF ED	925	\$61,020,128
CENTRAL REGIONAL H S DIST	177	\$13,142,591
EAGLESWOOD TWP BD OF ED	20	\$1,164,384
ISLAND HEIGHTS BORO BD OF ED	17	\$912,361
JACKSON TOWNSHIP BD OF ED	801	\$51,620,891
LACEY TOWNSHIP BD OF ED	435	\$27,217,815
LAKEHURST BOROUGH BD OF ED	38	\$2,100,067
LAKEWOOD TWP BD OF ED	518	\$28,925,888
LAVALLETTE BOROUGH BD OF ED	23	\$1,505,285
LITTLE EGG HARBOR TWP BD OF	181	\$11,823,393
LONG BEACH ISLAND BD OF ED	34	\$2,371,531
MANCHESTER TOWNSHIP BD OF ED	345	\$22,183,165
OCEAN GATE BD OF ED	21	\$1,162,362
OCEAN TWP BD OF ED (OCEAN)	64	\$4,058,152
PINELANDS REG SCHOOL DISTRIC	200	\$12,897,004
PLUMSTED TWP BD OF ED	175	\$10,513,568
POINT PLEASANT BEACH BD OF E	93	\$6,532,511
POINT PLEASANT BORO BD OF ED	275	\$17,250,168
SEASIDE HEIGHTS BD OF ED	23	\$1,416,684
SEASIDE PARK BD OF ED	1	\$25,758
SOUTHERN REGIONAL H S DISTRI	268	\$21,394,241
STAFFORD TOWNSHIP BD OF ED	217	\$13,754,674
TOMS RIVER SCHOOL DIST	1,376	\$88,328,230
TUCKERTON BORO BD OF ED	<u>32</u>	<u>\$1,673,324</u>
	6,802	\$435,741,613

OCEAN COUNTY DISTRICTS CONVERSION TO MUNICIPAL COSTS

Percent Distribution	DISTRICT/BOARD	TPAF Count	TPAF Salaries
	BARNEGAT TWP BD OF ED	320	\$18,398,504
	BAY HEAD BD OF ED	15	\$860,011
	BEACH HAVEN BOROUGH BD OF ED	9	\$568,678
	BERKELEY TWP BD OF ED	199	\$12,920,245
	BRICK TWP BD OF ED	925	\$61,020,128
	CENTRAL REGIONAL H S DIST	177	\$13,142,591
68%	Berkeley Township	121	\$8,956,306
5%	Island Heights	8	\$597,205
3%	Ocean Gate	6	\$412,658
9%	Seaside Heights	15	\$1,128,985
16%	Seaside Park	28	\$2,047,437
	EAGLESWOOD TWP BD OF ED	20	\$1,164,384
	ISLAND HEIGHTS BORO BD OF ED	17	\$912,361
	JACKSON TOWNSHIP BD OF ED	801	\$51,620,891
	LACEY TOWNSHIP BD OF ED	435	\$27,217,815
	LAKEHURST BOROUGH BD OF ED	38	\$2,100,067
	LAKEWOOD TWP BD OF ED	518	\$28,925,888
	LAVALLETTE BOROUGH BD OF ED	23	\$1,505,285
	LITTLE EGG HARBOR TWP BD OF	181	\$11,823,393
	LONG BEACH ISLAND BD OF ED	34	\$2,371,531
8%	Barnegat Light	3	\$182,612
9%	Harvey Cedars	3	\$223,271
61%	Long Beach	21	\$1,454,016
9%	Ship Bottom	3	\$220,292
12%	Surf City	4	\$291,340
	MANCHESTER TOWNSHIP BD OF ED	345	\$22,183,165
	OCEAN GATE BD OF ED	21	\$1,162,362
	OCEAN TWP BD OF ED (OCEAN)	64	\$4,058,152
	PINELANDS REG SCHOOL DISTRIC	200	\$12,897,004
5%	Bass River (Burlington)	11	\$696,835
8%	Eagleswood	15	\$989,282
74%	Little Egg Harbor	147	\$9,504,489
13%	Tuckerton	26	\$1,706,399
	PLUMSTED TWP BD OF ED	175	\$10,513,568
	POINT PLEASANT BEACH BD OF E	93	\$6,532,511
65%	Mantoloking	61	4,251,966
35%	Point Pleasant Beach	32	2,280,545
	POINT PLEASANT BORO BD OF ED	275	\$17,250,168
	SEASIDE HEIGHTS BD OF ED	23	\$1,416,684
	SEASIDE PARK BD OF ED	1	\$25,758
	SOUTHERN REGIONAL H S DISTRI	268	\$21,394,241
10%	Beach Haven	27	\$2,175,172
5%	Barnegat Light	14	\$1,152,945
7%	Harvey Cedars	18	\$1,409,645
43%	Long Beach	115	\$9,180,100
7%	Ship Bottom	17	\$1,390,841
9%	Surf City	23	\$1,839,409
20%	Stafford	53	\$4,246,130
	STAFFORD TOWNSHIP BD OF ED	217	\$13,754,674
	TOMS RIVER SCHOOL DIST	1,376	\$88,328,230
7%	Beachwood	90	\$5,746,689
2%	Pine Beach	26	\$1,646,686
2%	South Toms River	23	\$1,444,959
90%	Toms River	1,238	\$79,489,897
	TUCKERTON BORO BD OF ED	32	\$1,673,324
			\$435,741,613

**Ocean County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	Municipality	TPAF Salaries by Municipality	1% of TPAF Salaries	Percent residential	Residential Share of 1%	Number Class 2 Line Items	Cost of 1% per line item
1501	Barnegat Light Borough	\$1,335,557	\$13,356	92.40%	\$12,340	1,175	\$10.50
1502	Bay Head Borough	\$860,011	\$8,600	92.78%	\$7,979	948	\$8.42
1503	Beach Haven Borough	\$2,743,850	\$27,438	88.51%	\$24,285	2,214	\$10.97
1504	Beachwood Borough	\$5,746,689	\$57,467	95.04%	\$54,618	3,724	\$14.67
1505	Berkeley Township	\$21,876,551	\$218,766	89.71%	\$196,263	23,000	\$8.53
1506	Brick Township	\$61,020,128	\$610,201	87.08%	\$531,383	30,535	\$17.40
1507	Toms River Township	\$79,489,897	\$794,899	80.44%	\$639,416	38,255	\$16.71
1508	Eagleswood Township	\$2,153,666	\$21,537	74.55%	\$16,055	703	\$22.84
1509	Harvey Cedars Borough	\$1,632,915	\$16,329	97.18%	\$15,869	1,191	\$13.32
1510	Island Heights Borough	\$1,509,566	\$15,096	89.50%	\$13,510	805	\$16.78
1511	Jackson Township	\$51,620,891	\$516,209	87.12%	\$449,726	17,749	\$25.34
1512	Lacey Township	\$27,217,815	\$272,178	84.11%	\$228,937	11,477	\$19.95
1513	Lakehurst Borough	\$2,100,067	\$21,001	80.29%	\$16,861	702	\$24.02
1514	Lakewood Township	\$28,925,888	\$289,259	73.60%	\$212,885	20,294	\$10.49
1515	Lavallette Borough	\$1,505,285	\$15,053	96.49%	\$14,524	2,611	\$5.56
1516	Little Egg Harbor Township	\$21,327,882	\$213,279	88.51%	\$188,776	9,998	\$18.88
1517	Long Beach Township	\$10,634,116	\$106,341	94.40%	\$100,387	7,834	\$12.81
1518	Manchester Township	\$22,183,165	\$221,832	76.81%	\$170,398	15,802	\$10.78
1519	Mantoloking Borough	4,251,966	\$42,520	81.31%	\$34,572	439	\$78.75
1520	Ocean Township	\$4,058,152	\$40,582	90.86%	\$36,873	4,344	\$8.49
1521	Ocean Gate Borough	\$1,575,020	\$15,750	96.07%	\$15,131	1,042	\$14.52
1522	Pine Beach Borough	\$1,646,686	\$16,467	95.62%	\$15,746	883	\$17.83
1523	Plumsted Township	\$10,513,568	\$105,136	90.38%	\$95,021	2,425	\$39.18
1524	Point Pleasant Borough	\$17,250,168	\$172,502	90.64%	\$156,358	7,665	\$20.40
1525	Point Pleasant Beach Borough	2,280,545	\$22,805	77.04%	\$17,569	2,790	\$6.30
1526	Seaside Heights Borough	\$2,545,669	\$25,457	62.48%	\$15,905	1,760	\$9.04
1527	Seaside Park Borough	\$2,073,195	\$20,732	93.64%	\$19,413	1,916	\$10.13
1528	Ship Bottom Borough	\$1,611,134	\$16,111	86.16%	\$13,882	1,807	\$7.68
1529	South Toms River Borough	\$1,444,959	\$14,450	84.19%	\$12,165	1,108	\$10.98
1530	Stafford Township	\$18,000,804	\$180,008	83.86%	\$150,962	12,667	\$11.92
1531	Surf City Borough	\$2,130,749	\$21,307	93.14%	\$19,846	2,106	\$9.42
1532	Tuckerton Borough	\$3,379,723	\$33,797	79.04%	\$26,714	1,508	\$17.71
1533	Barnegat Township	\$18,398,504	\$183,985	88.09%	\$162,072	8,326	\$19.47
		\$435,044,778					
Bass River Burlington		\$696,835					
		\$435,044,778					

PASSAIC COUNTY DISTRICTS

DISTRICT/BOARD	TPAF COUNT	TPAF SALARIES
BLOOMINGDALE BD OF ED	59	\$4,405,542
CLIFTON CITY BD OF ED	1007	\$68,762,394
HALEDON BOROUGH BD OF ED	116	\$6,792,871
HAWTHORNE BD OF ED	220	\$14,214,709
LAKELAND REGIONAL H S DIST	116	\$8,922,851
LITTLE FALLS BD OF ED	91	\$5,775,587
NORTH HALEDON BORO BD OF ED	63	\$4,197,311
PASSAIC BOARD OF EDUCATION	1308	\$105,801,534
PASSAIC CO MANCHESTER REG HI	75	\$5,624,892
PASSAIC CO REGIONAL HS DIST	121	\$9,538,383
PATERSON BD OF ED	2772	\$176,133,911
POMPTON LAKES BD OF ED	180	\$14,436,150
PROSPECT PARK BD OF ED	81	\$5,537,954
RINGWOOD BORO BD OF ED	137	\$8,801,778
TOTOWA BOROUGH BD OF ED	4	\$27,220
WANAQUE BD OF ED	100	\$7,166,843
WAYNE BOARD OF EDUCATION	810	\$60,456,620
WEST MILFORD TOWNSHIP BD OF	372	\$27,795,371
WOODLAND PARK BD OF ED	98	\$6,634,571
Sub-total		\$541,026,492
CHARTERS		\$11,176,934
Total		\$552,203,426

PASSAIC COUNTY DISTRICTS CONVERSION TO MUNICIPAL COSTS

PERCENT DISTRIBUTION	DISTRICT/BOARD	TPAF COUNT	TPAF SALARIES	OTHER
	BLOOMINGDALE BD OF ED	59	\$4,405,542	
	CLIFTON CITY BD OF ED	1,007	\$68,762,394	
	CLI-CLASSICAL ACAD. CHARTER SCHO	11	\$497,452	CHARTER
	HALEDON BOROUGH BD OF ED	116	\$6,792,871	
	HAWTHORNE BD OF ED	220	\$14,214,709	
	LAKELAND REGIONAL H S DIST	116	\$8,922,851	
58%	Ringwood	67	\$5,160,267	
42%	Wanaque	49	\$3,762,584	
	LITTLE FALLS BD OF ED	91	\$5,775,587	
	NORTH HALEDON BORO BD OF ED	63	\$4,197,311	
	PASSAIC BOARD OF EDUCATION	1,308	\$105,801,534	
	PAS-PASSAIC ARTS & SCIENCE CHTR	49	\$1,822,480	CHARTER
	PASSAIC CO MANCHESTER REG HI	75	\$5,624,892	
27%	Haledon	20	\$1,510,200	
61%	North Haledon	46	\$3,455,039	
12%	Prospect Park	9	\$659,652	
	PASSAIC VALLEY REGIONAL HS DIST	121	\$9,538,383	
30%	Little Falls	\$36	\$2,842,865	
39%	Totowa	\$47	\$3,723,189	
31%	Woodland Park	\$38	\$2,972,329	
	PATERSON BD OF ED	2,772	\$176,133,911	
	PAT-COMMUNITY CH SCHOOL OF PATER	43	\$2,221,042	CHARTER
	PAT-JOHN P HOLLAND CHARTER SCHOO	19	\$1,168,514	CHARTER
	PAT-PATERSON CHART SCH-SCIENCE/T	118	\$5,467,446	CHARTER
	POMPTON LAKES BD OF ED	180	\$14,436,150	
	PROSPECT PARK BD OF ED	81	\$5,537,954	
	RINGWOOD BORO BD OF ED	137	\$8,801,778	
	TOTOWA BOROUGH BD OF ED	4	\$27,220	
	WANAQUE BD OF ED	100	\$7,166,843	
	WAYNE BOARD OF EDUCATION	810	\$60,456,620	
	WEST MILFORD TOWNSHIP BD OF	372	\$27,795,371	
	WOODLAND PARK BD OF ED	98	\$6,634,571	
			\$552,203,426	

**Passaic County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	MUNICIPALITY	Total TPAF Salaries	1% of TPAF Salaries	Percent Residential	Residential Share of 1%	Number Class 2 line items	Cost of 1% per line Item
1601	Bloomington Borough	\$4,405,542	\$44,055	84.81%	\$37,364	2,454	\$15.23
1602	Clifton City	\$69,259,846	\$692,598	70.30%	\$486,905	21,290	\$22.87
1603	Haledon Borough	\$8,303,071	\$83,031	76.03%	\$63,125	1,698	\$37.18
1604	Hawthorne Borough	\$14,214,709	\$142,147	81.54%	\$115,902	5,464	\$21.21
1605	Little Falls Township	\$8,618,452	\$86,185	70.96%	\$61,153	3,483	\$17.56
1606	North Haledon Borough	\$7,652,350	\$76,524	93.77%	\$71,755	2,935	\$24.45
1607	Passaic City	\$107,624,014	\$1,076,240	61.98%	\$667,065	6,334	\$105.31
1608	Paterson City	\$184,990,913	\$1,849,909	66.79%	\$1,235,593	17,872	\$69.14
1609	Pompton Lakes Borough	\$14,436,150	\$144,362	86.24%	\$124,495	3,695	\$33.69
1610	Prospect Park Borough	\$6,197,606	\$61,976	88.34%	\$54,747	1,084	\$50.50
1611	Ringwood Borough	\$13,962,045	\$139,620	89.25%	\$124,608	4,317	\$28.86
1612	Totowa Borough	\$3,750,409	\$37,504	59.23%	\$22,215	3,425	\$6.49
1613	Wanaque Borough	\$10,929,427	\$109,294	86.37%	\$94,402	3,921	\$24.08
1614	Wayne Township	\$60,456,620	\$604,566	73.45%	\$444,053	16,555	\$26.82
1615	West Milford Township	\$27,795,371	\$277,954	88.77%	\$246,734	9,867	\$25.01
1616	Woodland Park Borough	\$9,606,900	\$96,069	74.88%	\$71,941	3,447	\$20.87
		\$552,203,426					

SALEM COUNTY DISTRICTS

DISTRICT	TPAF COUNT	TPAF SALARIES
ALLOWAY TWP BD OF ED	42	\$2,818,188
ELMER	NO DATA	\$0
ELSINBORO TOWNSHIP BD OF ED	17	\$909,723
LOWER ALLOWAYS CREEK BD OF E	23	\$1,387,108
MANNINGTON TOWNSHIP BD OF ED	16	\$994,948
OLDMANS TWP BD OF ED	25	\$1,640,552
PENNS GROVE CARNEYS POINT RE	231	\$15,423,085
PENNSVILLE TWP BD OF ED	205	\$11,975,981
PITTSBORO TWP BD OF ED	169	\$11,142,188
QUINTON TOWNSHIP BD OF ED	35	\$2,071,174
SALEM CITY BD OF ED	152	\$9,384,321
UPPER PITTSBORO TWP BD OF E	37	\$2,296,742
WOODSTOWN-PILESBORO REG SCH	161	\$10,361,009
	1,113	\$70,405,019

SALEM COUNTY TRANSITION TO MUNICIPAL COSTS

Percent Distribution	DISTRICT	TPAF COUNT	TPAF SALARIES
	ALLOWAY TWP BD OF ED	42	\$2,818,188
	ELMER	NO DATA	
	ELSINBORO TOWNSHIP BD OF ED	17	\$909,723
	LOWER ALLOWAYS CREEK BD OF E	23	\$1,387,108
	MANNINGTON TOWNSHIP BD OF ED	16	\$994,948
	OLDMANS TWP BD OF ED	25	\$1,640,552
	PENNS GROVE CARNEYS POINT RE	231	\$15,423,085
52%	Carney's Point	121	8,080,918
48%	Penns Grove	110	7,342,167
	PENNSVILLE TWP BD OF ED	205	\$11,975,981
	PITTSBORO TWP BD OF ED	169	\$11,142,188
	QUINTON TOWNSHIP BD OF ED	35	\$2,071,174
	SALEM CITY BD OF ED	152	\$9,384,321
	UPPER PITTSBORO TWP BD OF E	37	\$2,296,742
	WOODSTOWN-PILESBORO REG SCH	161	\$10,361,009
61%	Pilesboro	99	6,342,623
39%	Woodstown	62	4,018,386
		1,505	\$70,405,019

**Salem County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	MUNICIPALITY	Total TPAF Salaries	1% of TPAF Salaries	Percent Residential	Residential Share of 1%	Number Class 2 line items	Cost of 1% per line Item
1701	Alloway Township	\$2,818,188	\$28,182	90.05%	\$25,377	1,074	\$23.63
1702	Elmer Borough	\$0	\$0	76.81%	\$0	476	\$0.00
1703	Elsinboro Township	\$909,723	\$9,097	92.71%	\$8,434	546	\$15.45
1704	Lower Alloways Creek Township	\$1,387,108	\$13,871	42.49%	\$5,894	565	\$10.43
1705	Mannington Township	\$994,948	\$9,949	54.92%	\$5,464	413	\$13.23
1706	Oldmans Township	\$1,640,552	\$16,406	64.90%	\$10,647	637	\$16.71
1707	Penns Grove Borough	\$7,342,167	\$73,422	76.55%	\$56,201	1,222	\$45.99
1708	Pennsville Township	\$11,975,981	\$119,760	68.00%	\$81,432	4,670	\$17.44
1709	Pilesgrove Township	\$6,342,623	\$63,426	83.83%	\$53,172	1,206	\$44.09
1710	Pittsgrove Township	\$11,142,188	\$111,422	88.02%	\$98,073	2,575	\$38.09
1711	Quinton Township	\$2,071,174	\$20,712	86.39%	\$17,893	877	\$20.40
1712	Salem City	\$9,384,321	\$93,843	65.23%	\$61,216	1,526	\$40.12
1713	Carneys Point Township	\$8,080,918	\$80,809	61.10%	\$49,371	2,534	\$19.48
1714	Upper Pittsgrove Township	\$2,296,742	\$22,967	86.96%	\$19,972	908	\$22.00
1715	Woodstown Borough	\$4,018,386	\$40,184	82.18%	\$33,025	1,102	\$29.97
		\$70,405,019	\$704,050				

SOMERSET COUNTY SCHOOL DISTRICTS

DISTRICT	TPAF COUNT	TPAF SALARIES
BEDMINSTER TWP BD OF ED	67	\$4,516,310
BERNARDS TWP BD OF ED	559	\$37,698,578
BOUND BROOK BORO BD OF ED	166	\$10,040,966
BRANCHBURG TWP BD OF ED	192	\$12,702,212
BRIDGEWATER-RARITAN REG SCH	930	\$64,726,419
FRANKLIN TWP BD OF ED (SOMER	770	\$49,531,561
GREEN BROOK BD OF ED	91	\$5,338,955
HILLSBOROUGH TWP BD OF ED	760	\$53,561,617
MANVILLE BOROUGH BD OF ED	134	\$7,732,858
MONTGOMERY TWP BD OF ED	458	\$32,196,335
NORTH PLAINFIELD BD OF ED	360	\$23,089,954
SOMERSET HILLS BD OF ED	186	\$14,213,690
SOMERVILLE BD OF ED	235	\$15,492,846
SOUTH BOUND BROOK BD OF ED	48	\$3,156,371
WARREN TOWNSHIP BD OF ED	251	\$18,101,761
WATCHUNG BOROUGH BD OF ED	73	\$4,560,331
WATCHUNG HILLS REGIONAL H S	209	\$16,184,576
	5,489	\$372,845,340
PLUS CHARTER	34	\$2,250,005
Sub-total for County		\$375,095,345
Less Out of County (Long Hill)		-\$687,035
Net Total for County		\$374,408,310

SOMERSET COUNTY TRANSITION TO MUNICIPAL COSTS

Percent Distribution	DISTRICT	TPAF COUNT	TPAF SALARIES	
	BEDMINSTER TWP BD OF ED	67	\$4,516,310	
	BERNARDS TWP BD OF ED	559	\$37,698,578	
	BOUND BROOK BORO BD OF ED	166	\$10,040,966	
	BRANCHBURG TWP BD OF ED	192	\$12,702,212	
	BRIDGEWATER-RARITAN REG SCH	930	\$64,726,419	
88%	Bridgewater	817	\$56,896,307	
12%	Raritan	113	\$7,830,112	
	FRANKLIN TWP BD OF ED (SOMER	770	\$49,531,561	
	FRA-CENTRAL JERSEY COLL PREP CHR	34	\$1,403,471	CHARTER
	THOMAS EDISON ENERGY-SMART C	17	\$846,534	CHARTER
	GREEN BROOK BD OF ED	91	\$5,338,955	
	HILLSBOROUGH TWP BD OF ED	760	\$53,561,617	
99%	Hillsborough	753	53,081,213	
1%	Millstone	7	480,404	
	MANVILLE BOROUGH BD OF ED	134	\$7,732,858	
	MONTGOMERY TWP BD OF ED	458	\$32,196,335	
97%	Montgomery	446	31,333,141	
3%	Rocky Hill	12	863,194	
	NORTH PLAINFIELD BD OF ED	360	\$23,089,954	
	SOMERSET HILLS BD OF ED	186	\$14,213,690	
67%	Bernardsville	125	\$9,557,467.74	
13%	Far Hills	23	\$1,783,460.63	
20%	Peapack-Gladstone	38	\$2,872,761.63	
	SOMERVILLE BD OF ED	235	\$15,492,846	
	SOUTH BOUND BROOK BD OF ED	48	\$3,156,371	
	WARREN TOWNSHIP BD OF ED	251	\$18,101,761	
	WATCHUNG BOROUGH BD OF ED	73	\$4,560,331	
	WATCHUNG HILLS REGIONAL H S	209	\$16,184,576	
22%	Long Hill (MORRIS)	45	687,035	
56%	Warren	118	1,774,850	
22%	Watchung	46	694,486	
		8,083	\$375,095,345	

**Somerset County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	MUNICIPALITY	Total TPAF Salaries	1% of TPAF Salaries	Percent Residential	Residential Share of 1%	Number Class 2 line items	Cost of 1% per line Item
1801	Bedminster Township	\$4,516,310	\$45,163	78.16%	\$35,298	4,046	\$8.72
1802	Bernards Township	\$37,698,578	\$376,986	88.67%	\$334,266	9,528	\$35.08
1803	Bernardsville Borough	\$9,557,468	\$95,575	90.27%	\$86,273	2,509	\$34.39
1804	Bound Brook Borough	\$10,040,966	\$100,410	76.78%	\$77,092	2,278	\$33.84
1805	Branchburg Township	\$12,702,212	\$127,022	71.28%	\$90,546	4,847	\$18.68
1806	Bridgewater Township	\$56,896,307	\$568,963	73.32%	\$417,142	14,851	\$28.09
1807	Far Hills Borough	\$1,783,461	\$17,835	91.26%	\$16,275	298	\$54.62
1808	Franklin Township	\$51,781,566	\$517,816	67.53%	\$349,704	19,549	\$17.89
1809	Green Brook Township	\$5,338,955	\$53,390	81.47%	\$43,498	2,356	\$18.46
1810	Hillsborough Township	\$53,081,213	\$530,812	85.91%	\$456,012	12,632	\$36.10
1811	Manville Borough	\$7,732,858	\$77,329	85.59%	\$66,186	3,248	\$20.38
1812	Millstone Borough	\$480,404	\$4,804	91.77%	\$4,409	152	\$29.01
1813	Montgomery Township	\$31,333,141	\$313,331	87.94%	\$275,556	6,406	\$43.02
1814	North Plainfield Borough	\$23,089,954	\$230,900	75.57%	\$174,498	4,953	\$35.23
1815	Peapack-Gladstone Borough	\$2,872,762	\$28,728	78.33%	\$22,503	725	\$31.04
1816	Raritan Borough	\$7,830,112	\$78,301	52.57%	\$41,163	1,905	\$21.61
1817	Rocky Hill Borough	\$863,194	\$8,632	86.31%	\$7,450	252	\$29.56
1818	Somerville Borough	\$15,492,846	\$154,928	62.00%	\$96,058	2,658	\$36.14
1819	South Bound Brook Borough	\$3,156,371	\$31,564	85.17%	\$26,882	1,123	\$23.94
1820	Warren Township	\$27,202,464	\$272,025	82.64%	\$224,800	5,243	\$42.88
1821	Watchung Borough	\$8,121,369	\$81,214	76.60%	\$62,208	1,934	\$32.17
	COUNTY TOTAL	\$371,572,510	\$3,715,725				
	Add back Morris Portion	3,522,835					
		\$375,095,345					

SUSSEX COUNTY SCHOOL DISTRICTS

DISTRICT	TPAF COUNT	TPAF SALARIES
ANDOVER REGIONAL BD OF ED	63	\$4,208,035
BYRAM TWP BD OF ED	99	\$6,228,089
FRANKFORD TOWNSHIP BD OF ED	73	\$4,844,409
FRANKLIN BORO BD OF ED	55	\$3,732,930
FREDON TOWNSHIP BD OF ED	27	\$1,540,151
GREEN TOWNSHIP BD OF ED	46	\$3,304,720
HAMBURG BOROUGH BD OF ED	34	\$2,254,306
HAMPTON TOWNSHIP BD OF ED	43	\$2,782,253
HARDYSTON TOWNSHIP BD OF ED	69	\$4,607,738
HIGH POINT REG HIGH SCHOOL	115	\$9,636,526
HOPATCONG BOARD OF EDUCATION	194	\$14,289,418
KITTATINNY REGIONAL H S	124	\$9,567,297
LAFAYETTE BOARD OF EDUCATION	31	\$1,979,538
LENAPE VALLEY REG H S DIST	77	\$5,715,515
MONTAGUE BD OF ED	39	\$2,559,076
NEWTON BD OF ED	170	\$11,591,700
OGDENSBURG BD OF ED	34	\$2,000,660
SANDYSTON WALPACK SCHOOL DIS	17	\$1,050,004
SPARTA BD OF ED	322	\$24,790,610
STANHOPE BOROUGH BD OF ED	32	\$1,820,388
STILLWATER TOWNSHIP BD OF ED	45	\$2,987,480
SUSSEX-WANTAGE REG SCH DIST	133	\$9,134,864
VERNON TOWNSHIP BD OF ED	363	\$28,214,372
WALLKILL VALL REG H S	<u>72</u>	<u>\$5,870,037</u>
	2,277	164,710,116
SPA-SUSSEX COUNTY CHARTER SCHOOL	28	\$1,530,737
	2,305	\$166,240,853

SUSSEX COUNTY TRANSITION TO MUNICIPAL COSTS

DISTRICT		TPAF COUNT	TPAF SALARIES
<i>ANDOVER REGIONAL BD OF ED</i>		<i>63</i>	<i>\$4,208,035</i>
10%	Andover Borough	6	\$403,881
90%	Andover Township	57	\$3,804,154
BYRAM TWP BD OF ED		99	\$6,228,089
<i>FRANKFORD TOWNSHIP BD OF ED</i>		<i>73</i>	<i>\$4,844,409</i>
	(Merged) Branchville	13	\$857,753
	Frankford	60	\$3,986,656
FRANKLIN BORO BD OF ED		55	\$3,732,930
FREDON TOWNSHIP BD OF ED		27	\$1,540,151
GREEN TOWNSHIP BD OF ED		46	\$3,304,720
HAMBURG BOROUGH BD OF ED		34	\$2,254,306
HAMPTON TOWNSHIP BD OF ED		43	\$2,782,253
HARDYSTON TOWNSHIP BD OF ED		69	\$4,607,738
<i>HIGH POINT REG HIGH SCHOOL</i>		<i>115</i>	<i>\$9,636,526</i>
6%	Branchville	6	\$541,106
30%	Frankford	35	\$2,892,537
13%	Layfayette	15	\$1,296,605
5%	Sussex	6	\$482,176
46%	Wantage	53	\$4,424,102
HOPATCONG BOARD OF EDUCATION		194	\$14,289,418
<i>KITTATINNY REGIONAL H S</i>		<i>124</i>	<i>\$9,567,297</i>
26%	Fredon	32	\$2,468,799
35%	Hampton	44	\$3,376,039
13%	Sandystone	16	\$1,257,025
0%	Walpack	0	\$18,975
26%	Stillwater	32	\$2,446,459
LAFAYETTE BOARD OF EDUCATION		31	\$1,979,538
<i>LENAPE VALLEY REG H S DIST</i>		<i>77</i>	<i>\$5,715,515</i>
63%	Byram	48	\$3,596,755
17%	Netcong (Morris)	13	\$970,500
20%	Stanhope	15	\$1,148,260
MONTAGUE BD OF ED		39	\$2,559,076
NEWTON BD OF ED		170	\$11,591,700
OGDENSBURG BD OF ED		34	\$2,000,660
SANDYSTON WALPACK SCHOOL DIS		17	\$1,050,004
SPARTA BD OF ED		322	\$24,790,610
SUSSEX COUNTY CHARTER SCHOOL		28	\$1,530,737
			CHARTER
STANHOPE BOROUGH BD OF ED		32	\$1,820,388
STILLWATER TOWNSHIP BD OF ED		45	\$2,987,480
<i>SUSSEX-WANTAGE REG SCH DIST</i>		<i>133</i>	<i>\$9,134,864</i>
10%	Sussex	13.3	\$913,486.40
90%	Wantage	119.7	\$8,221,377.60
VERNON TOWNSHIP BD OF ED		363	\$28,214,372
<i>WALLKILL VALL REG H S</i>		<i>72</i>	<i>\$5,870,037</i>
21%	Franklin	15	\$1,226,126
14%	Hamburg	10	\$793,172
55%	Hardyston	40	\$3,256,872
10%	Ogdensburg	7	\$593,867
			\$166,240,853

**Sussex County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	MUNICIPALITY	Total TPAF Salaries	1% of TPAF Salaries	Percent Residential	Residential Share of 1%	Number Class 2 line items	Cost of 1% per line Item
1901	Andover Borough	\$403,881	\$4,039	65.23%	\$2,634	191	\$13.79
1902	Andover Township	\$3,804,154	\$38,042	83.59%	\$31,799	2,005	\$15.86
1903	Branchville Borough	\$1,398,859	\$13,989	54.05%	\$7,561	280	\$27.00
1904	Byram Township	\$9,824,844	\$98,248	89.34%	\$87,776	3,217	\$27.28
1905	Frankford Township	\$6,879,193	\$68,792	87.89%	\$60,460	2,180	\$27.73
1906	Franklin Borough	\$4,959,056	\$49,591	64.56%	\$32,015	1,432	\$22.36
1907	Fredon Township	\$4,008,950	\$40,090	92.90%	\$37,244	1,069	\$34.84
1908	Green Township	\$3,304,720	\$33,047	92.60%	\$30,601	1,150	\$26.61
1909	Hamburg Borough	\$3,047,478	\$30,475	83.72%	\$25,513	1,345	\$18.97
1910	Hampton Township	\$6,158,292	\$61,583	77.07%	\$47,462	1,913	\$24.81
1911	Hardyston Township	\$7,864,610	\$78,646	80.51%	\$63,319	3,676	\$17.22
1912	Hopatcong Borough	\$14,289,418	\$142,894	93.45%	\$133,533	6,081	\$21.96
1913	Lafayette Township	\$3,276,143	\$32,761	80.21%	\$26,278	719	\$36.55
1914	Montague Township	\$2,559,076	\$25,591	85.02%	\$21,758	1,704	\$12.77
1915	Newton Town	\$11,591,700	\$115,917	61.56%	\$71,364	1,959	\$36.43
1916	Ogdensburg Borough	\$2,594,527	\$25,945	90.56%	\$23,496	805	\$29.19
1917	Sandyston Township	\$2,307,029	\$23,070	87.52%	\$20,191	812	\$24.87
1918	Sparta Township	\$26,321,347	\$263,213	88.26%	\$232,317	6,952	\$33.42
1919	Stanhope Borough	\$2,968,648	\$29,686	88.88%	\$26,385	1,364	\$19.34
1920	Stillwater Township	\$5,433,939	\$54,339	94.42%	\$51,310	1,679	\$30.56
1921	Sussex Borough	\$1,395,663	\$13,957	64.82%	\$9,046	451	\$20.06
1922	Vernon Township	\$28,214,372	\$282,144	89.80%	\$253,370	10,673	\$23.74
1923	Walpack Township	\$18,975	\$190	32.46%	\$62	10	\$6.16
1924	Wantage Township	\$12,645,480	\$126,455	86.01%	\$108,758	3,527	\$30.84
		\$165,270,353	\$1,652,704				
Netcong (Morris)		\$970,500					
Total County		\$166,240,853					

UNION COUNTY SCHOOL DISTRICTS

DISTRICT	TPAF COUNT	TPAF SALARIES
BERKELEY HEIGHTS BD OF ED	290	\$21,680,859
CLARK TWP BD OF ED	218	\$14,271,455
CRANFORD TWP BD OF ED	377	\$25,723,054
ELIZABETH BD OF ED	2476	\$194,052,111
GARWOOD BOROUGH BD OF ED	34	\$2,069,630
HILLSIDE BOARD OF EDUCATION	327	\$22,307,266
KENILWORTH BOROUGH BD OF ED	144	\$9,882,876
LINDEN CITY BD OF ED	629	\$44,597,950
MOUNTAINSIDE BORO BD OF ED	67	\$4,140,873
NEW PROVIDENCE BD OF ED	214	\$15,121,625
PLAINFIELD BD OF ED	738	\$50,034,598
RAHWAY CITY BD OF ED	373	\$27,346,674
ROSELLE BORO BD OF ED	306	\$18,149,183
ROSELLE PARK BORO BD OF ED	212	\$14,313,242
SCOTCH PLAINS FANWOOD BD OF	477	\$32,074,226
SPRINGFIELD TWP BD ED (UNION	207	\$14,719,951
SUMMIT BOARD OF EDUCATION	422	\$30,307,390
UNION TWP BD OF ED (UNION)	719	\$51,080,665
WESTFIELD TOWN BD OF ED	583	\$43,937,463
WINFIELD TOWNSHIP BD OF ED	18	\$967,926
Sub-total		\$636,779,017
CHARTERS		\$4,398,217
TOTAL		\$641,177,234

UNION COUNTY DISTRICTS TRANSITION COSTS TO MUNICIPAL

DISTRICT		TPAF COUNT	TPAF SALARIES	
BERKELEY HEIGHTS BD OF ED		290	\$21,680,859	
CLARK TWP BD OF ED		218	\$14,271,455	
CRANFORD TWP BD OF ED		377	\$25,723,054	
ELIZABETH BD OF ED		2,476	\$194,052,111	
GARWOOD BOROUGH BD OF ED		34	\$2,069,630	
HILLSIDE BOARD OF EDUCATION		327	\$22,307,266	
KENILWORTH BOROUGH BD OF ED		144	\$9,882,876	
LINDEN CITY BD OF ED		629	\$44,597,950	
MOUNTAINSIDE BORO BD OF ED		67	\$4,140,873	
NEW PROVIDENCE BD OF ED		214	\$15,121,625	
PLAINFIELD BD OF ED		738	\$50,034,598	
PLA-BARACK OBAMA GREEN CHARTER H		24	\$924,010	CHARTER
PLA-CENTRAL JERSEY ARTS CHARTER		25	\$1,079,597	CHARTER
PLA-QUEEN CITY ACADEMY CHARTER S		27	\$1,377,192	CHARTER
PLA-UNION COUNTY TEAMS CHARTER S		19	\$1,017,418	CHARTER
RAHWAY CITY BD OF ED		373	\$27,346,674	
ROSELLE BORO BD OF ED		306	\$18,149,183	
ROSELLE PARK BORO BD OF ED		212	\$14,313,242	
SCOTCH PLAINS FANWOOD BD OF		477	\$32,074,226	
22%	Fanwood	106	\$7,123,728	
78%	Scotch Plains	371	\$24,950,498	
SPRINGFIELD TWP BD ED (UNION		207	\$14,719,951	
SUMMIT BOARD OF EDUCATION		422	\$30,307,390	
UNION TWP BD OF ED (UNION)		719	\$51,080,665	
WESTFIELD TOWN BD OF ED		583	\$43,937,463	
WINFIELD TOWNSHIP BD OF ED		18	\$967,926	
		9,403	\$673,251,460	

**Union County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	MUNICIPALITY	Total TPAF Salaries	1% of TPAF Salaries	Percent Residential	Residential Share of 1%	Number Class 2 line items	Cost of 1% per line Item
2001	Berkeley Heights Town- ship	\$21,680,859	\$216,809	77.08%	\$167,126	4,412	\$37.88
2002	Clark Township	\$14,271,455	\$142,715	80.53%	\$114,926	4,848	\$23.71
2003	Cranford Township	\$25,723,054	\$257,231	83.67%	\$215,223	7,492	\$28.73
2004	Elizabeth City	\$194,052,111	\$1,940,521	58.47%	\$1,134,580	15,108	\$75.10
2005	Fanwood Borough	\$7,123,728	\$71,237	91.90%	\$65,468	2,479	\$26.41
2006	Garwood Borough	\$2,069,630	\$20,696	71.69%	\$14,837	1,310	\$11.33
2007	Hillside Township	\$22,307,266	\$223,073	77.23%	\$172,286	5,651	\$30.49
2008	Kenilworth Borough	\$9,882,876	\$98,829	55.11%	\$54,463	2,525	\$21.57
2009	Linden City	\$44,597,950	\$445,980	49.91%	\$222,579	10,119	\$22.00
2010	Mountainside Borough	\$4,140,873	\$41,409	82.99%	\$34,365	2,411	\$14.25
2011	New Providence Borough	\$15,121,625	\$151,216	82.18%	\$124,272	3,685	\$33.72
2012	Plainfield City	\$54,432,815	\$544,328	82.73%	\$450,333	9,194	\$48.98
2013	Rahway City	\$27,346,674	\$273,467	67.03%	\$183,295	7,348	\$24.94
2014	Roselle Borough	\$18,149,183	\$181,492	79.74%	\$144,727	5,182	\$27.93
2015	Roselle Park Borough	\$14,313,242	\$143,132	81.88%	\$117,204	3,310	\$35.41
2016	Scotch Plains Township	\$24,950,498	\$249,505	90.27%	\$225,229	7,323	\$30.76
2017	Springfield Township	\$14,719,951	\$147,200	68.75%	\$101,200	4,796	\$21.10
2018	Summit City	\$30,307,390	\$303,074	80.68%	\$244,530	6,228	\$39.26
2019	Union Township	\$51,080,665	\$510,807	72.43%	\$370,000	16,187	\$22.86
2020	Westfield Town	\$43,937,463	\$439,375	89.36%	\$392,622	9,179	\$42.77
2021	Winfield Township	\$967,926	\$9,679	77.56%	\$7,507	692	\$10.85
		\$641,177,234	\$6,411,772				

WARREN COUNTY SCHOOL DISTRICTS

DISTRICT	TPAF COUNT	TPAF SALARIES
ALLAMUCHY BD OF ED	43	\$2,322,696
ALPHA BD OF ED	29	\$1,669,818
BELVIDERE TOWN BD OF ED	87	\$5,219,960
BLAIRSTOWN TWP BD OF ED	55	\$3,641,535
RIDGE AND VALLEY CHARTER SCH	16	\$692,648
FRANKLIN TWP BD OF ED (WARRE	32	\$1,937,373
FRELINGHUYSEN TWP BD OF ED	16	\$1,124,837
GREAT MEADOWS REGIONAL BD OF	84	\$5,148,593
GREENWICH TWP BD OF ED (WARR	79	\$4,473,995
HACKETTSTOWN BD OF ED	190	\$12,795,513
HARMONY TOWNSHIP BD OF ED	31	\$1,945,131
HOPE TWP BD OF ED	20	\$1,357,736
KNOWLTON TWP BD OF ED	32	\$1,986,251
LOPATCONG TOWNSHIP BD OF ED	83	\$5,318,977
MANSFIELD TWP BD OF ED (WARR	70	\$4,682,344
NORTH WARREN REG HIGH SCHOOL	110	\$6,902,879
OXFORD TWP BD OF ED	38	\$2,108,495
PHILLIPSBURG TOWN BD OF ED	409	\$29,863,384
POHATCONG TWP BOE	35	\$2,441,233
WARREN HILLS REG SCHOOLS	179	\$12,768,584
WASHINGTON BORO BD OF ED	59	\$3,525,759
WASHINGTON TWP BD ED (WARREN	64	\$3,850,930
WHITE TOWNSHIP BD OF ED	42	\$2,598,209
		\$118,376,880

WARREN COUNTY DISTRICT CONVERSION TO MUNICIPAL COSTS

DISTRICT		TPAF COUNT	TPAF SALARIES	
ALLAMUCHY BD OF ED		43	\$2,322,696	
ALPHA BD OF ED		29	\$1,669,818	
BELVIDERE TOWN BD OF ED		87	\$5,219,960	
BLAIRSTOWN TWP BD OF ED		55	\$3,641,535	
79%	Blairstown	44	\$2,888,421	
21%	Hardwick	11	\$753,114	
BLA-RIDGE AND VALLEY CHARTER SCH		16	\$692,648	CHARTER
FRANKLIN TWP BD OF ED (WARRE		32	\$1,937,373	
FRELINGHUYSEN TWP BD OF ED		16	\$1,124,837	
GREAT MEADOWS REGIONAL BD OF		84	\$5,148,593	
68%	Independence	57	3,503,958	
32%	Liberty	27	1,644,635	
GREENWICH TWP BD OF ED (WARR		79	\$4,473,995	
HACKETTSTOWN BD OF ED		190	\$12,795,513	
HARMONY TOWNSHIP BD OF ED		31	\$1,945,131	
HOPE TWP BD OF ED		20	\$1,357,736	
KNOWLTON TWP BD OF ED		32	\$1,986,251	
LOPATCONG TOWNSHIP BD OF ED		83	\$5,318,977	
MANSFIELD TWP BD OF ED (WARR		70	\$4,682,344	
NORTH WARREN REG HIGH SCHOOL		110	\$6,902,879	
47%	Blairstown	52	3,233,820	
21%	Frelinghuysen	23	1,421,805	
12%	Hardwick	13	843,172	
20%	Knowlton	22	1,404,082	
OXFORD TWP BD OF ED		38	\$2,108,495	
PHILLIPSBURG TOWN BD OF ED		409	\$29,863,384	
POHATCONG TWP BOE		35	\$2,441,233	
WARREN HILLS REG SCHOOLS		179	\$12,768,584	
17%	Franklin Township	30	2,132,689	
30%	Mansfield	54	3,886,113	
20%	Washington Borough	36	2,548,126	
33%	Washington Township	59	4,201,656	
WASHINGTON BORO BD OF ED		59	\$3,525,759	
WASHINGTON TWP BD ED (WARREN		64	\$3,850,930	
WHITE TOWNSHIP BD OF ED		42	\$2,598,209	
		\$2,231	\$118,376,880	

**Warren County Estimated Teacher Pension Liability by Municipality
for Each 1% of Required Employer Contribution**

Muni- code	MUNICIPALITY	Total TPAF Salaries	1% of TPAF Salaries	Percent Residential	Residential Share of 1%	Number Class 2 line items	Cost of 1% per line Item
2101	Allamuchy Township	\$2,322,696	\$23,227	93.35%	\$21,683	2,119	\$10.23
2102	Alpha Borough	\$1,669,818	\$16,698	68.93%	\$11,511	803	\$14.33
2103	Belvidere Town	\$5,219,960	\$52,200	78.75%	\$41,107	832	\$49.41
2104	Blairstown Township	6,671,641.28	\$66,716	87.81%	\$58,587	1,875	\$31.25
2105	Franklin Township	4,070,062.15	\$40,701	82.38%	\$33,528	965	\$34.74
2106	Frelinghuysen Township	2,546,642.09	\$25,466	90.63%	\$23,080	603	\$38.28
2107	Greenwich Township	\$4,473,995	\$44,740	82.16%	\$36,757	1,757	\$20.92
2108	Hackettstown Town	\$12,795,513	\$127,955	63.39%	\$81,112	2,369	\$34.24
2109	Hardwick Township	1,739,534	\$17,395	95.00%	\$16,525	451	\$36.64
2110	Harmony Township	\$1,945,131	\$19,451	46.50%	\$9,045	956	\$9.46
2111	Hope Township	\$1,357,736	\$13,577	91.13%	\$12,373	648	\$19.09
2112	Independence Township	3,503,958	\$35,040	89.68%	\$31,424	1,884	\$16.68
2113	Knowlton Township	\$3,390,333	\$33,903	88.36%	\$29,956	948	\$31.60
2114	Liberty Township	1,644,635	\$16,446	95.05%	\$15,631	1,024	\$15.27
2115	Lopatcong Township	\$5,318,977	\$53,190	79.80%	\$42,446	2,945	\$14.41
2116	Mansfield Township	8,568,456.98	\$85,685	69.03%	\$59,145	1,791	\$33.02
2117	Oxford Township	\$2,108,495	\$21,085	90.34%	\$19,048	855	\$22.28
2119	Phillipsburg Town	\$29,863,384	\$298,634	69.68%	\$208,091	4,492	\$46.32
2120	Pohatcong Township	\$2,441,233	\$24,412	68.04%	\$16,610	1,231	\$13.49
2121	Washington Borough	6,073,884.89	\$60,739	77.22%	\$46,900	2,004	\$23.40
2122	Washington Township	8,052,585.98	\$80,526	86.20%	\$69,416	2,269	\$30.59
2123	White Township	\$2,598,209	\$25,982	78.96%	\$20,517	1,552	\$13.22
		\$118,376,880	\$1,183,769				

LISTING OF SENDING AND RECEIVING DISTRICTS

Currently, the New Jersey Administrative Code at N.J.A.C. 6A:23A-17.1 (<http://www.nj.gov/education/code/current/title6a/chapter23a.pdf>) provides the method for determining sending district tuition per pupil. While the regulations factor in “employee benefits,” the regulations currently exclude “Employee retirement and social security contributions for TPAF members which are fully funded by the state.”

However, the operative intent is based upon retirement and other payments “fully funded by the state.” It is reasonable, therefore, to anticipate that any proposed restructuring of the State’s pension systems that would involve school board local payments not now made, would necessarily also include the consideration of these pension and social security costs now being part of the tuition determination as these payment would no longer be “fully funded by the state.”

Accordingly, a comprehensive list of sending and receiving districts have been developed with the associated cost per pupil (2013-2014); these tuitions would potentially be subject to adjustment as a result of possible pension shifts.

We note that the calculated cost per 1% of salaries may be underestimated for the following list of 119 sending districts. This is primarily because we are unable at this time to determine pass-through costs from the receiving district. Similarly, as TPAF salaries for receiving districts are entirely within the receiving district, the cost per 1% may be overestimated for these districts as some portion of any increased cost for employer pension contribution will likely be passed through in the form of higher contractual rates.

Sending and receiving districts follow:

LISTING OF SENDING AND RECEIVING DISTRICTS

County	Sending District	Receiving District	Cost per Pupil
Atlantic	ABSECON	4180: PLEASANTVILLE	\$22,943
	BRIGANTINE	0110: ATLANTIC CITY	\$27,411
	CORBIN CITY	3780: OCEAN CITY (Cape May)	\$21,757
	CORBIN CITY	5340: UPPER TOWNSHIP (Cape May)	\$17,340
	ESTELL MANOR	0590: BUENA	\$20,169
	FOLSOM	1960: HAMMONTON	\$17,003
	LONGPORT	0110: ATLANTIC CITY (2013-2014)	\$27,411
	LONGPORT	3020: MARGATE	\$26,787
	LONGPORT	3780: OCEAN CITY (Cape May), 2014-2015	\$21,757
	MARGATE	0110: ATLANTIC CITY	\$27,411
	PORT REPUBLIC	1790: GREATER EGG HARBOR REGIONAL	\$21,821
	VENTNOR	0110: ATLANTIC CITY	\$27,411
	WEYMOUTH	0590: BUENA	\$20,169
Bergen	ALPINE	5160: TENAFLY	\$18,941
	EDGEWATER	2620: LEONIA	\$20,393
	ENGLEWOOD CLIFFS	1370: ENGLEWOOD	\$21,794
	FAIRVIEW	0890: CLIFFSIDE PARK	\$16,133
	HO-HO-KUS	3700: NORTHERN HIGHLANDS REGIONAL	\$21,421
	LITTLE FERRY	4380: RIDGEFIELD PARK	\$16,430
	MAYWOOD	1860: HACKENSACK	\$19,391
	MOONACHIE	5830: WOOD-RIDGE	\$17,292
	ROCHELLE PARK	1860: HACKENSACK	\$19,391
	ROCKLEIGH	3730: NORTHVALE	\$19,035
	ROCKLEIGH	3700: NORTHERN VALLEY REGIONAL	\$25,005
	SADDLE RIVER	3700: NORTHERN HIGHLANDS REGIONAL	\$21,421
	SADDLE RIVER	4310: RAMSEY	\$19,601
	SOUTH HACKENSACK	1860: HACKENSACK	\$19,391
Burlington	BEVERLY	3920: PALMYRA	\$17,062
	DELANCO	4450: RIVERSIDE	\$16,529
	EDGEWATER PARK	0600: BURLINGTON CITY	\$24,825
	NEW HANOVER TWP.	0475: BORDENTOWN REGIONAL	\$17,355
	RIVERTON	3920: PALMYRA	\$17,062
	WASHINGTON TWP (BURL)	1790: GREATER EGG HARBOR REG (Atlantic)	\$21,821

Sending – Receiving Continued

County	Sending District	Receiving District	Cost per Pupil
Camden	BARRINGTON	1880: HADDON HTS.	\$17,357
	BERLIN TWP	4110: PINE HILL	\$19,459
	BROOKLAWN	1770: GLOUC.CITY	\$23,680
	CHESILHURST	5820: WINSLOW	\$20,929
	CLEMENTON	4110: PINE HILL	\$19,459
	HI NELLA	3770: OAKLYN	\$16,172
	HI NELLA	5035: STERLING HS	\$18,341
	LAUREL SPRINGS	5080: STRATFORD	\$15,840
	LAUREL SPRINGS	5035: STERLING HS	\$18,341
	LAWNSIDE	1880: HADDON HTS.	\$17,357
	MERCHANTVILLE	4060: PENNSAUKEN	\$18,988
	MOUNT EPHRAIM	0150: AUDUBON	\$18,166
	OAKLYN	0940: COLLINGSWOOD	\$19,041
	PINE VALLEY	1900: HADDONFIELD	\$14,906
	WATERFORD	1960: HAMMONTON (Atlantic)	\$14,384
	WOODLYNNE	0940: COLLINGSWOOD	\$19,041
Cape May	AVALON	3130: MIDDLE TWP.	\$18,993
	CAPE MAY POINT	0710: CAPE MAY CITY	\$23,302
	CAPE MAY POINT	2820: LOWER CAPE MAY REG.	\$22,566
	DENNIS	3130: MIDDLE TWP.	\$18,993
	NORTH WILDWOOD	5790: WILDWOOD	\$23,507
	SEA ISLE CITY	3780: OCEAN CITY	\$21,757
	STONE HARBOR	3130: MIDDLE TWP.	\$18,993
	UPPER TOWNSHIP	3780: OCEAN CITY	\$21,757
	WEST WILDWOOD	5790: WILDWOOD	\$23,507
	WILDWOOD CREST	5790: WILDWOOD	\$23,507
	WOODBINE	3130: MIDDLE TWP	\$18,993
Cumberland	COMMERCIAL	3230: MILLVILLE	\$19,216
	DOWNE	0540: BRIDGETON	\$19,373
	LAWRENCE	3230: MILLVILLE	\$19,216
	LAWRENCE	0540: BRIDGETON	\$19,373
	MAURICE RIVER	3230: MILLVILLE	\$19,216
Essex	No sending/receiving		
Gloucester	GREENWICH	4020: PAULSBORO	\$19,488
	LOGAN	2440: KINGSWAY REGIONAL	\$15,660
	NEWFIELD	1590: FRANKLIN TWP	\$15,307
	NEWFIELD	4940: DELSEA REGIONAL	\$19,048
Hudson	EAST NEWARK	2060: HARRISON	\$22,854
	GUTTENBERG	3610: NORTH BERGEN	\$15,425

Sending – Receiving Continued

County	Sending District	Receiving District	Cost per Pupil
Hunterdon	BLOOMSBURY	4100: PHILLIPSBURG (Warren)	\$20,213
	LEBANON BOROUGH	0920: CLINTON TOWNSHIP	\$20,733
Mercer	No sending/receiving		
Middlesex	CRANBURY	4255: PRINCETON	\$24,614
	JAMESBURG	3290: MONROE	\$18,742
	MILLTOWN	4970: SPOTSWOOD	\$16,243
Monmouth	ALLENHURST	0100: ASBURY PARK	\$33,109
	AVON BY THE SEA	0100L ASBURY PARK	\$33,109
	AVON BY THE SEA	2930: MANASQUAN	\$16,221
	BELMAR	0100: ASBURY PARK	\$33,109
	BELMAR	2930: MANASQUAN	\$16,221
	BRADLEY BEACH	0100: ASBURY PARK	\$33,109
	BRADLEY BEACH	3510: NEPTUNE TOWNSHIP	\$22,288
	BRIELLE	2930: MANASQUAN	\$16,221
	DEAL	0100: ASBURY PARK	\$33,109
	INTERLAKEN	4760: SHORE REGIONAL	\$27,879
	INTERLAKEN	5640: WEST LONG BRANCH	\$20,222
	LAKE COMO	0270: BELMAR	\$18,079
	LAKE COMO	0100: ASBURY PARK	\$33,109
	LAKE COMO	2930: MANASQUAN	\$16,221
	MILLSTONE TWP	5310: UPPER FREEHOLD	\$17,949
	NEPTUNE CITY	3510: NEPTUNE TWP.	\$22,288
	ROOSEVELT	1245: EAST WINDSOR (Mercer)	\$18,496
	SEA GIRT	2930: MANASQUAN	\$16,221
	SPRING LAKE	2930: MANASQUAN	\$16,221
	SPRING LAKE HEIGHTS	2930: MANASQUAN	\$16,221
	UNION BEACH	2340: KEYPORT	\$19,748
Morris	BOONTON TWP	3460: MT.LAKES	\$24,062
	HARDING	2870: MADISON	\$17,622
	LINCOLN PARK	0450: BOONTON TOWN	\$21,869
	MINE HILL	1110: DOVER	\$15,293
	MORRIS PLAINS	3385: MORRIS	\$20,037
	MOUNT ARLINGTON	4560: ROXBURY	\$20,036
	RIVERDALE	4230: POMPTON LAKES	\$19,521
Ocean	BAY HEAD	4220: PT.PLEASANT BEACH	\$19,800
	LAKEHURST	2940: MANCHESTER	\$18,761
	LAVALLETTE	4220: PT.PLEASANT BEACH	\$19,800
	OCEAN TWP	4950: SOUTHERN REGIONAL	\$19,652

Sending – Receiving Continued

County	Sending District	Receiving District	Cost Per Pupil
Passaic	BLOOMINGDALE	0630: BUTLER (Morris)	\$20,628
Salem	ALLOWAY	5910: WOODSTOWN-PIESGROVE	\$16,082
	ELMER	4150: PITTSBURG	\$17,382
	ELSINBORO	4630: SALEM CITY	\$22,944
	LOWER ALLOWAYS CREEK	4630: SALEM CITY	\$22,944
	MANNINGTON	4630: SALEM CITY	\$22,944
	OLDMANS	4070: PENNS GROVE-CARNEY'S POINT	\$17,468
	OLDMANS	5910: WOODSTOWN-PIESGROVE	\$16,082
	QUINTON	4630: SALEM CITY	\$22,944
	UPPER PITTSBURG	5910: WOODSTOWN-PIESGROVE	\$16,082
Somerset	BEDMINSTER	4815: SOMERSET HILLS	\$20,997
	BRANCHBURG	4820: SOMERVILLE	\$18,567
	GREEN BROOK	5550: WATCHUNG HILLS REGIONAL	\$19,536
	SOUTH BOUND BROOK	0490: BOUND BROOK	\$17,002
Sussex	ANDOVER REGIONAL	3590: NEWTON	\$18,468
	GREEN	3590: NEWTON	\$18,468
	MONTAGUE	2165: HIGH POINT REGIONAL	\$25,913
Union	GARWOOD	0850: CLARK	\$15,702
	MOUNTAINSIDE	0310: BERKELEY HEIGHTS	\$18,981
	WINFIELD	2420: KENILWORTH	\$17,378
Warren	ALLAMUCHY	1870: HACKETTSTOWN	\$18,433
	ALPHA	4100: PHILLIPSBURG	\$20,213
	GREAT MEADOWS REGIONAL	1870: HACKETTSTOWN	\$18,433
	GREENWICH	4100: PHILLIPSBURG	\$20,213
	HARMONY	0280: BELVIDERE	\$16,679
	HOPE	0280: BELVIDERE	\$16,679
	LOPATCONG	4100: PHILLIPSBURG	\$20,213
	OXFORD	5465: WARREN HILLS REGIONAL	\$20,298
	POHATCONG	4100: PHILLIPSBURG	\$20,213
	WHITE	0280: BELVIDERE	\$16,679

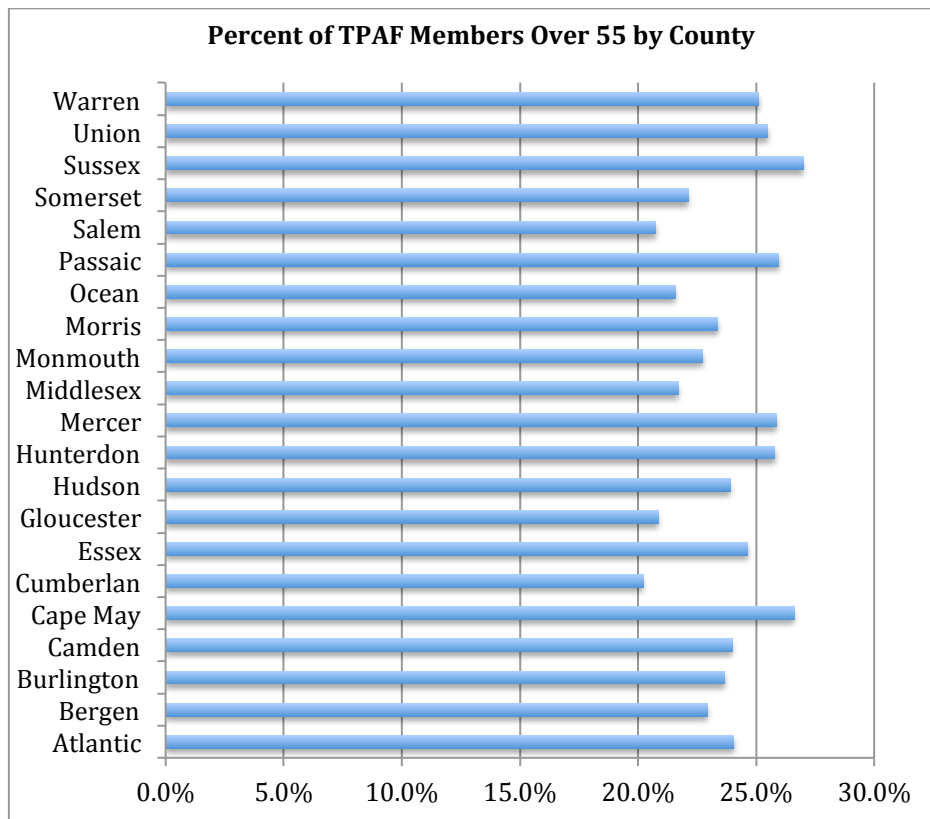
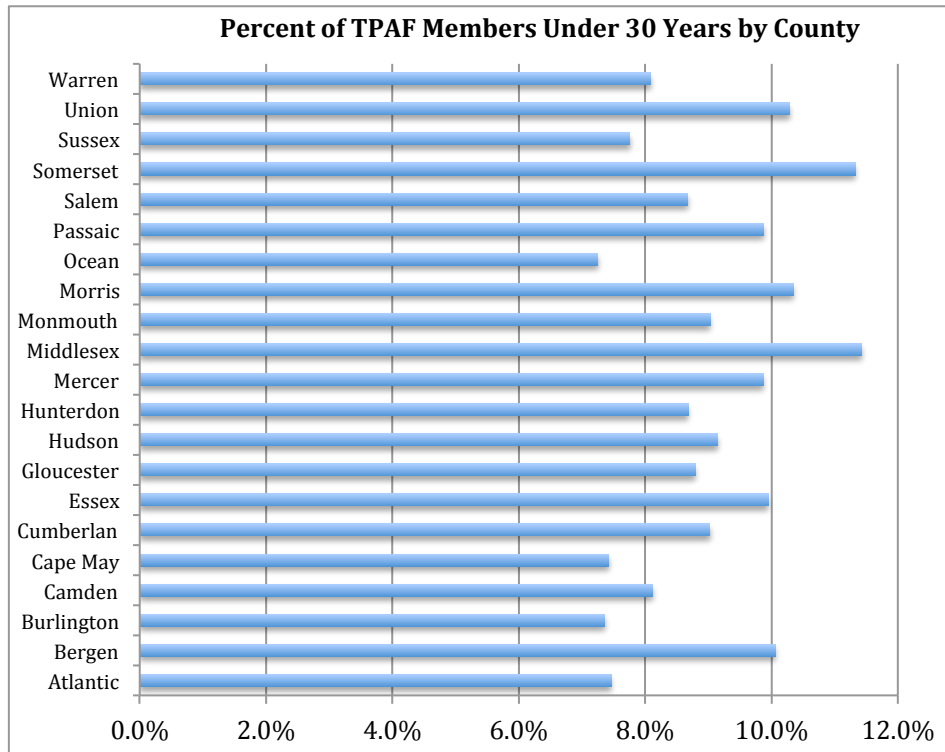
DATA APPENDICES

The data set from which this analysis was drawn also included a small number of demographic variables including year of birth of each active TPAF member. These data thus enabled a brief, preliminary overview of age cohorts. Further, once school board data were assigned to municipalities, additional information such as the equalized calendar year property tax rate in the municipality became available for empirical analyses. The charts that follow are suggestive in a variety of ways in which this question might be further examined to contribute to positive policy recommendations yielding the fewest unintended negative consequences.

The charts include:

- Percent of TPAF Members Under 30 years of Age by County
- Percent of TPAF Members over 55 Years of Age by County
- Age Distribution of TPAF Active Members by County of School Board Employer
- Average Salary by County and Age Cohort, and
- Corrections of the “Cost per line item” with several variables including Income, Average Residential Value, and Total Average Property taxes.

A LOOK AT BOTH AGE EXTREMES



AGE DISTRIBUTION OF TPAF MEMBERS BY COUNTY OF SCHOOL BOARD EMPLOYER

	<u>Over 65</u>	<u>60-64</u>	<u>55-59</u>	<u>50-54</u>	<u>45-49</u>	<u>40-44</u>	<u>35-39</u>	<u>30-34</u>	<u>25-29</u>	<u>TOTAL</u>
Atlantic	157	403	581	562	666	700	722	602	354	4747
Bergen	623	1202	1325	1381	1607	1809	2241	2164	1382	13734
Burlington	215	620	839	762	961	1086	1168	901	520	7072
Camden	270	750	914	898	1073	1173	1245	1088	655	8066
Cape May	41	139	207	211	225	164	193	167	108	1455
Cumberland	72	212	283	353	407	417	441	367	253	2805
Essex	579	1164	1437	1420	1558	1715	1883	1863	1283	12902
Gloucester	119	347	527	546	668	639	751	748	419	4764
Hudson	366	749	840	856	882	1153	1431	1157	748	8182
Hunterdon	80	211	306	277	309	327	312	293	201	2316
Mercer	218	564	743	738	733	775	798	746	582	5897
Middlesex	340	1004	1174	1110	1416	1574	1817	1849	1326	11610
Monmouth	362	900	1092	1116	1377	1486	1574	1517	935	10359
Morris	274	725	854	861	978	1079	1291	1053	821	7936
Ocean	141	584	770	896	875	1078	1144	941	502	6931
Passaic	418	808	927	796	966	1143	1249	1169	819	8295
Salem	32	92	132	169	162	163	193	184	107	1234
Somerset	160	455	615	623	645	715	884	835	630	5562
Sussex	75	229	347	325	342	299	322	286	187	2412
Union	425	871	1028	886	1057	1272	1371	1271	937	9118
Warren	<u>65</u>	<u>170</u>	<u>234</u>	<u>205</u>	<u>265</u>	<u>275</u>	<u>268</u>	<u>236</u>	<u>151</u>	<u>1869</u>
TOTALS	5032	12199	15175	14991	17172	19042	21298	19437	12920	137266

AVERAGE SCHOOL BOARD TPAF SALARY BY COUNTY AND AGE COHORT

County	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	Over 65
Atlantic	\$43,184	\$51,074	\$60,475	\$69,494	\$75,631	\$78,603	\$80,012	\$83,540	\$89,122
Bergen	\$44,843	\$55,356	\$66,858	\$79,684	\$84,249	\$84,567	\$89,232	\$93,539	\$98,092
Burlington	\$46,574	\$53,169	\$61,847	\$70,172	\$75,492	\$78,496	\$80,588	\$83,968	\$87,976
Camden	\$43,220	\$49,672	\$58,422	\$68,773	\$74,366	\$76,129	\$77,552	\$81,211	\$82,787
Cape May	\$46,104	\$52,944	\$62,333	\$67,817	\$75,186	\$79,156	\$81,263	\$81,073	\$84,216
Cumberland	\$43,850	\$50,916	\$58,056	\$63,162	\$69,754	\$72,576	\$73,704	\$75,794	\$78,812
Essex	\$46,607	\$55,019	\$64,238	\$76,247	\$82,143	\$85,147	\$86,698	\$91,481	\$95,474
Gloucester	\$42,379	\$50,760	\$58,547	\$67,230	\$71,379	\$74,314	\$77,803	\$78,653	\$80,974
Hudson	\$46,014	\$53,143	\$65,156	\$73,810	\$81,276	\$84,594	\$92,034	\$98,069	\$101,655
Hunterdon	\$46,390	\$50,781	\$59,372	\$67,234	\$70,781	\$72,225	\$74,363	\$79,993	\$78,934
Mercer	\$46,435	\$53,203	\$64,557	\$74,337	\$77,720	\$80,255	\$82,718	\$86,434	\$91,086
Middlesex	\$46,310	\$53,894	\$66,995	\$77,248	\$80,482	\$79,486	\$82,452	\$86,749	\$89,996
Monmouth	\$46,873	\$55,391	\$64,226	\$74,983	\$78,447	\$79,093	\$82,922	\$86,385	\$89,689
Morris	\$46,006	\$54,167	\$62,762	\$71,386	\$76,104	\$78,137	\$80,422	\$84,533	\$87,889
Ocean	\$45,201	\$51,316	\$57,350	\$64,298	\$69,709	\$72,255	\$74,583	\$78,110	\$80,445
Passaic	\$45,965	\$53,558	\$61,085	\$70,496	\$76,059	\$79,532	\$85,172	\$89,362	\$92,487
Salem	\$44,011	\$51,126	\$57,826	\$62,368	\$67,640	\$70,484	\$72,048	\$75,416	\$82,211
Somerset	\$47,078	\$53,998	\$62,367	\$71,207	\$75,562	\$78,564	\$80,663	\$82,942	\$87,088
Sussex	\$47,342	\$53,778	\$65,793	\$74,510	\$76,695	\$78,306	\$81,401	\$86,051	\$81,856
Union	\$51,105	\$57,875	\$66,445	\$72,711	\$77,219	\$78,793	\$83,269	\$88,122	\$88,657
Warren	\$45,379	\$53,457	\$59,963	\$66,368	\$68,925	\$70,657	\$74,645	\$77,563	\$82,246

Correlation of Cost per Line Items with Selected Variables

Correlation of each variable with COST PER LINE ITEM		
Pension Salary Base	Pearson Correlation Sig. (2-tailed)	.344** .000
Percent Value in Residential Property	Pearson Correlation Sig. (2-tailed)	.131** .002
Average Residential Property Value	Pearson Correlation Sig. (2-tailed)	.055 .188
Average Total Property Taxes	Pearson Correlation Sig. (2-tailed)	.432** .000
CY School EQ Rate	Pearson Correlation Sig. (2-tailed)	.148** .000
CY Total EQ Rate REAP Not Included	Pearson Correlation Sig. (2-tailed)	.303** .000
Mean Income	Pearson Correlation Sig. (2-tailed)	.313** .000
Median Income	Pearson Correlation Sig. (2-tailed)	.254** .000
Number of Households	Pearson Correlation Sig. (2-tailed)	.191** .000