

Comparison analysis

Town of Boonton

UCC operations

Public works & utilities

Financial functions

[date]

Government Management Advisors LLC

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Background

At the request of the governing body of the Town of Boonton, Government Management Advisors has undertaken a comparison study of the town's NJ Uniform Construction Code administration, public works and utilities operations, and financial functions.

A comparison study simply looks at various parts of an operation in comparison with similar operations in other municipalities. With respect to all the functions we studied, there are no recognized, hard-and-fast "benchmarks" against which an individual department can be measured. Therefore, a comparison study allows elected officials and professional staff to see how local operations compare with those in other jurisdictions.

The comparison data in this study comes from the final round of a series of studies done in New Jersey between 2004 and 2011 by Summit Collaborative Advisors LLC, a subcontractor to GMA for this study. Over those eight years, SCA worked with a number of municipalities to develop data that would be useful in evaluating operations.

How does Boonton compare with the communities in the database?

The other communities used in this study range in size from 7,500 to about 47,000. They are both urban and suburban. Some are similar to each other while others are quite different. For this reason, significant metrics are expressed in terms of "per X" — that is, the study looks more at density than either population or geographic area; uses tax base per capita rather than total property value; expresses costs in *per capita* terms rather than absolute dollars; etc.

While Boonton's population is among the smallest, its density — people per square mile — is very close to the average.

Income per taxpayer and tax base per capita are both well below the average. Boonton's total expenditures per capita and local tax levy per capita are both very close to the average of all the towns.

We conclude, therefore, that Boonton fits comfortably within the data universe of the other towns and that data provides adequate comparison for purposes of this study.

[Complete data sets are included at the end of the report.]

A NOTE ON THE CALCULATIONS USED FOR THIS REPORT

FTEs

Because of the significant difference in size among the various towns that participated in past studies, calculations are expressed in terms of units of work (for example, number of permits, number of payments processed, number of miles of road maintained) divided by number of "full-time equivalent" employees assigned to that work.

Number of "full-time equivalent" employees — abbreviated as FTEs — is calculated by dividing the total workweek hours of all employees who perform the work by 35 (for office employees) or 40 (for DPW and utility

employees). Thus, where one employee works 20 hrs/wk and three other employees work 6 hrs/wk each, the calculation is $(20/35) + 3(6/35) = 1.1$ FTEs.

Average & median

The report also looks at both average and median measurements. The distinction between average and median can sometimes be revealing.

- “Average” is the sum of all items divided by the number of items.
- “Median” is the midpoint of all items; half the items are larger and half are smaller.

The average and the median can differ appreciably; consider this series of values: 0, 1, 1, 2, 3, 5, 8, 13, 21, 34

- The average of the series is 8.8.
- The median of the same series is 4.0.

Where the average and median differ appreciably, it usually means that there are some especially large or small numbers included in the calculation. Where this occurs with the Boonton figures, a note will be included in the report.

UNIFORM CONSTRUCTION CODE ADMINISTRATION

Staffing

Based on the weekly work hours reported by Boonton staff, the town has 1.1 FTEs providing technical work in connection with UCC administration. This consists of the construction official at 20 hrs/wk and three subcode officials at six hours each. In addition, the multi-function office support worker reports that about 60% of her time is spent on UCC-related work.

Workload

In 2015, the office issued 458 construction permits, covering an estimated construction value of \$6.6 million.

The number of permits equates to 272 permits per FTE and 422 permits per technical FTE — that is, the licensed code officials. These figures are 20-25% lower than the average of the comparison towns.

The average permit in Boonton showed an estimated construction cost of \$14,500. This compares with an average of \$17,400 for the study towns as a whole.

Unfortunately, the office does not record the number of inspections performed. All other towns in our previous studies recorded inspections in their computer systems. Those towns showed an average of 2.9 inspections per permit. If that figure is representative of Boonton's workload, there would have been about 1300 inspections performed in 2015. Absent formal records, however, this is a speculative number, since the range of inspections per permit among the other towns was between 1.6 and 4.6.

Public satisfaction

As part of its study of the UCC function, GMA was asked to make "about a dozen telephone interviews with customers of the UCC/Land Use function to understand levels of customer satisfaction." The purpose was to inform the results of the rest of the study by determining if people doing business with that particular office are satisfied with the services they receive.

METHODOLOGY

The town issued 458 UCC permits in 2015. To get approximately 12 valid responses, GMA decided to seek 16 permit numbers. To generate a systematic random sample of permit-holders, GMA asked the construction code official to pick a number from 1 to 100, without indicating the reason.

To get 16 permit numbers, divide 458 by 16, which yields 28. Beginning with the randomly picked number, which was 100, GMA then asked for information on every 28th permit below and above #100. This resulted in the following sequence of permit numbers: 16, 44, 72, 100, 128, 156, 184, 212, 240, 268, 296, 324, 352, 380, 408, 436. The department then provided contact information on both owners and contractors for each of those permit numbers.

(There were two anomalies: Permit 184 was never issued or paid for, so it was eliminated from the mix. Permits 268 and 296 were both issued for the same address and same owner, but for different purposes, so a single spokesperson covered both.)

Nine contacts were made by telephone, covering 10 permits. Two owners did not answer and had no voicemail. Messages were left with three, but they did not return the calls.

QUESTIONS

These were the questions asked:

1. Were you involved in the permit process or otherwise involved in the project?
2. Was the permit issued in a timely way?
3. Were any inspections scheduled promptly and performed on schedule?
4. Were you satisfied with the final inspection process?
5. Any additional comments?

OUTCOME

Here is a sample of the positive comments: (P=Private property; B=Business; C=Contractor)

"They were great, no problems at all. (P)" "Very nice people. One hundred percent better than Paterson [where the person previously had a business]. (B)" "No problems with this or any of my prior permits. (P)" "Very positive experience; they guide you through the process. Sometimes I need quick action [for my business] and they are very sensitive to it. (B)"

More comments:

"One of the best towns I work with. (C)" "No problems, no delays. (P)" "Boonton is one of the better towns. (B/C)" "No complaints in 20 years. (C)"

There were no negative comments at all.

Conclusion

Boonton's UCC function is somewhat less busy for its size than all but two of the other towns in the study, which had fewer permits per technical FTE than Boonton did.

Clearly, customer satisfaction is not a problem with Boonton's UCC function.

PUBLIC WORKS

Staffing

As with virtually all smaller municipalities, it is difficult to get a real handle on how many employees are actually performing the various functions assigned to the department of public works. With seven employees comprising the department's roster, all seven are budgeted under the category "Road Repair and Maintenance including Snow Removal."

In fact, these seven employees also work on shade-tree maintenance, recycling, bulk trash removal, building and grounds maintenance. On any given day, all seven may be working on road maintenance. In fact, they receive occasional supplementary aid from other employees. But, on other days and depending on season, as many as five of these employees may be deployed on non-roads tasks.

(As noted, this is common in smaller municipalities. From a budgeting standpoint, it would be extremely difficult — and, ultimately, not worth the effort — to record, charge, and budget these employees' time on a strictly accurate functional basis.)

Based on extensive discussion with the public works director, it appears that other, non-roads functions consume this number of FTEs over the course of a typical year:

- Trees 0.143 FTEs
- Bulk and "senior" collection 0.385 FTEs
- Grounds maintenance 1.586 FTEs

Partially counterbalancing this loss of "roads" work hours is the fact that during leaf-collection season, the department benefits from about 0.346 FTEs of supplemental work from other parts of the town staff.

We conclude that the estimated actual number of fulltime equivalent employees (FTEs) performing road-maintenance functions is 5.25.

Workload: Roads

A basic measure of efficiency in public works operations is miles of road per FTE. This is not a sophisticated measure, but it does offer the opportunity to make comparisons among towns.

in our previous studies, we have worked with a variety of public works "roads" functions, some using municipal crews only, some having contractors do a portion of their work, some densely populated urban or semi-urban towns, and some sprawling suburban communities. The overall average number of miles per FTE is 8.6 miles per FTE. Against this number, Boonton's figure of 5.4 looks less than impressive.

However, on further analysis, Boonton seems to be doing just fine. The reason is that Boonton does not use contractors for routine maintenance, only for capital projects. Second, Boonton compares very favorably with the denser, more urban communities in our prior studies.

Looking only at these communities — Bergenfield, Boonton, Glen Ridge, South Orange, Summit, and Tenafly — and taking into account some other towns' use of contractors as well as municipal crews, Boonton's 5.4 mi/FTE looks very good against the average of 4.1 mi/FTE.

As noted elsewhere, this measure looks only at efficiency, not effectiveness. (This is true for all the towns from which data have been collected.) However, we heard no adverse comments about the effectiveness of day-to-day DPW operations in Boonton as we were conducting the study.

Workload: Vehicle maintenance

Boonton's lone mechanic is responsible for basic maintenance of 52 vehicles plus an additional 38 pieces of special equipment and small engines. This is the highest number among the towns in the study group, where the average was 62 against Boonton's 90. Admittedly, Boonton's garage provides fewer services than some of the other towns, but the efficiency speaks for itself.

Workload: Snow & ice control

Ultimately, we decided not to include this element in the study, for two reasons:

- Information from the other towns is several years old, and it appears that there were relatively few storm incidents for those towns in the year for which information is available.
- Boonton's hills and elevation create a special situation that is matched only by Summit among the study towns. Elevation = lower temperatures = more snow. Steep hills speak for themselves in terms of snow and ice control.

Workload: Building maintenance

Boonton relies largely on contractors to maintain its buildings. This contrasts with most of the other study towns, which place a greater reliance on municipal workers.

Boonton's 2015 cost for contract services equates to about 0.4 FTEs, using \$65,000 as the full cost of one FTE. In addition, roughly 0.2 FTEs of municipal staff time is attributed to specialized work by a town employee during the course of a year.

Using the simple measure of square feet per FTE, Boonton's operation looks favorable, with more than 21,000 sq ft/FTE. The overall study average is about 18,250.

Workload: Parks & grounds maintenance

Based on information provided by staff, Boonton's DPW maintains 42 separate locations, whether they are major parks or bus stops. This hampers efficiency because of the need to load and unload equipment and move from location to location.

That said, Boonton's numbers do not compare favorably with the other towns, including the similar, more dense, urban communities. With an additional 0.5 FTEs of work provided by contractors added to the 1.59 FTEs from the town crew, Boonton shows 5.4 acres/FTE. This compares with 10 acres/FTE on average from the denser, more urban study towns.

Glen Ridge, similar in size to Boonton, shows 13 acres/FTE. Summit, like Boonton, has numerous small green spaces to be maintained, but shows 14 acres/FTE. (Note that both these towns have many more athletic fields than does Boonton, and these fields are very efficient to maintain with proper equipment.)

Conclusions

With the exception of maintenance of parks and other grounds, Boonton DPW's efficiency compares quite favorably with the other towns in the study.

On parks and grounds maintenance, we were not able to observe operations due to the seasonal nature of that work. However, it appears that improvement may be possible. Whether this comes from better equipment or improved methods could not be determined. Perhaps a small study group should visit DPW operations in Glen Ridge and Summit, during the appropriate seasons, to gain additional insight into their high efficiency.

UTILITIES

Background

In early 2015, we analyzed Madison's utility operations in connection with other work we were doing for that borough. We obtained information from Madison and five other utility operators in the immediate region and used standard comparisons to evaluate the Madison operation. Data from that study has been used in connection with our analysis of the Boonton utilities.

The comparison communities are Madison, Morristown (sewer only; private water), Parsippany-Troy Hills, Randolph, Southern Morris County Municipal Utilities Authority (water only), and Summit (sewer only; private water).

Staffing

Eight maintenance workers and two office-support employees are assigned to the town's utilities operations. Their salaries are split evenly between the two utilities. We have accepted this split in our analysis, in absence of detailed work records that would indicate actual hours spent on water and sewer maintenance.

In looking at the comparative data, one note of caution should be kept in mind: In the other agencies that provide both water and sewer services, employees are assigned to specific operations. For instance, Madison assigned six employees to water and four to sewer. Similarly, Randolph assigns 4.8 FTEs to water and 3.2 to sewers. Boonton's equal-split approach is highly likely to affect the results of the comparison.

In calculating actual availability of maintenance crews, we have deducted 0.55 FTEs from the total of eight maintenance workers, based on occasional reassignment in response to overall town needs. This results in a calculated 3.7 FTEs each for sewer and water.

Workload: water

Boonton's water utility is the smallest of those in the study, with the fewest accounts, the least pipe mileage, the fewest employees, and the smallest gallonage delivered.

The number of accounts serviced per FTE and the gallonage delivered per employee are within range of the average in the study. Miles of pipe maintained per employee is 25% below average, but 13% above the median, so this calculation is inconclusive.

Costs: water

Each provider in the study was given a monthly estimate of residential water usage and asked to calculate what they would charge a customer with that pattern for a year's worth of service. The range was \$150 to \$525. Boonton's calculated charge was 17% above average, at \$412.

This accords with Boonton's operating and maintenance costs (O&M), which were significantly above average whether calculated per account, per mile of pipe, or per million gallons delivered. Yet the town's gallonage delivered per account was the lowest of all the towns in the study.

Workload: sewer

As with water, Boonton's sewer utility is the smallest in the study, measured by number of accounts, miles of pipe, or gallons processed. The number of employees is second lowest, but the caution about how Boonton budgets in employees remains.

Boonton's figures for number of accounts serviced per employee; the miles of pipe per employee; and gallonage processed per employee are all significantly below average, being 55%, 67%, and 37% of average, respectively.

Costs: sewer

Although Boonton's O&M sewer costs are all higher than average — for instance, cost per million gallons processed is 78% above average — its annual charge to users is about 20% below average. This is related to Boonton's very low non-O&M costs, which typically reflect capital and debt costs. Only Madison had lower non-O&M costs.

Conclusions

In the absence of accurate time records on how employees' time is actually used, it is difficult to draw too many conclusions from these figures. The actual cost to customers is not high. Certain fixed costs exist regardless of the size of the operation, so some of the apparently high numbers may simply be the Cost of Small.

FINANCIAL FUNCTIONS

Treasury

The treasurer's office operates with 1.4 FTEs, based on information and time-allocation estimates provided by the administrator/treasurer. This is the smallest staff reported by towns in the study, and no doubt works well because of the flexibility of having a fulltime employee who serves in two roles: He can spend an entire day on finance-related duties if necessary, and on another day spend no time at all.

WORKLOAD

The underlying study uses two factors to indicate work level: number of transactions and number of employees.

- "Transactions" = a payroll transfer to an employee (whether by check or direct deposit), payment of a bill, or processing of a purchase order.
- "Number of employees" is used as a workload indicator on the assumption that dealing with employees and their issues will consume time in the treasurer's office.

Of towns in the prior study, only Glen Ridge had fewer transactions in a year than Boonton, even though Glen Ridge reported 2.0 FTEs. Boonton reported 6,414 transactions, against an average of 13,638 in the overall study. Similarly, only Glen Ridge reported fewer employees.

Because of the great difference in size and complexity among the study towns, a basic but useful "busy index" was created. It divides the total number of transactions plus the total number of employees by the FTEs in the treasurer's office. This is an attempt to equalize analysis among the highly varied communities.

Using this approach, Boonton's "busy index" is above average, meaning that the treasurer's office is arguably dealing with its work more efficiently than most of the other towns in the study. (Admittedly, this measure deals only with quantity of work, not quality.)

AUDIT RESULTS

Boonton reported no audit recommendations for last year or the prior year. It is the only town in the study that showed no recommendations over a two-year period. This suggests that the operation of the treasurer's office is both efficient and effective, since the average of all towns was 7.8 recommendations for one year and 5.9 for the other.

INVESTMENTS

Comparing investment income among the towns is virtually impossible without very sophisticated financial analysis. The reason is that the other towns reported their data for 2008, when the investment return was 66 times the level for 2015 (as reported by the NJ Department of the Treasury, Division of Investment).

It is currently barely worth the effort for a statutorily-constrained municipal treasurer to spend a lot of time on investments. Nevertheless, it is worth noting that a very small part of the current fund was invested in 2015. As/if yields increase, the town should expect the treasurer to devote more time and attention to investments.

Assessor

The assessor's office operates with 0.6 FTEs. Except for Long Hill Township, this is tied for the leanest staffing level in the study.

WORKLOAD

Assessor' effectiveness is generally judged by two factors, and Boonton's numbers for both are quite good.

- "Ratio" looks at the relationship between reported sales prices and assessed values on the books. A high number is a good number.
- "Coefficient" measures the discrepancy between sale price and assessment across the entire range of sales for a year. If all sold properties carry assessments that are close to sale price, the coefficient is low (a good thing, indicating fairness). If there is significant variation among sales — some houses selling for a lot more than their assessed values and others selling for a lot less — the coefficient will be high (a bad thing, indicating inconsistency). A low number is a good number.

At 0.97, Boonton's ratio is at the high end of the study towns. At 7.84, Boonton's coefficient is the lowest of the study towns. Both of these are favorable indicators.

The number of tax appeals is also an indicator of property owners' satisfaction with the system. Lots of appeals indicate that people think the system is not treating them fairly. At 1.25 appeals per 100 taxable properties, Boonton's rate of appeals is relatively low.

Collector

With 1.0 FTEs, Boonton has the smallest staff among the collectors' offices in the study.

WORKLOAD

The collection rate is about average for the study towns, all of which have rates higher than 98%.

The collector's office also handles utility billing for more than 3,100 water accounts and 2,700 sewer accounts. As a result, Boonton's collector has a higher-than-expected level of activity. As with the treasury function, a "busy index" was constructed in order to equalize workload measures among different size communities. In this case, the "busy index" divides the total number of bills sent per year — tax plus utility — by the number of FTEs. By this measure, Boonton's office is the fourth busiest among the towns in the study.

Conclusion

In all three financial functions, Boonton's operations appear to be very efficient.

APPENDICES

*Data analysis spreadsheets for
UCC administration
Public works & Utilities functions
Financial functions*

Code administration

Work indicators: UCC

Town	UCC				# fee permits	Value of construction (\$ thou)	# fee-exempt permits	Value of fee-exempt construction (\$ thou)	Total # inspections
	Technical	Support	Interlocal	DCA class					
Bergenfield	2.6	2.1		2	1,296	\$10,290.6	15	\$48.4	2,844
BOONTON	1.1	0.6		1	458	\$6,638.0	0	\$0.0	?
Clinton twp	2.0	1.9	Lebanon b	1	1,209	\$11,394.3	28		5,714
East Brunswick	6.5	2.0		1	2,944	\$32,175.2	6	\$22,500.0	8,313
Glen Ridge	0.8	0.8			614	\$6,626.6	0		1,258
Livingston	7.6	3.0		1	2,191	\$59,308.7	50	\$24.6	7,816
Millburn	3.6	3.0	Maplewood	1	2,133	\$61,562.6	31	\$698.0	5,388
Montclair	3.5	2.3		1	2,526	\$34,072.2	141	\$6.5	10,256
Mt Laurel	4.0	2.0		1	2,547	\$48,621.8	31	\$35.3	5,782
Raritan twp	3.6	1.8	E Amwell	2	1,906	\$23,694.0	12	\$1,285.5	5,818
South Orange	1.7	0.9		2	1,083	\$12,001.6	22		1,725
Summit	4.1	2.0		1	2,229	\$65,507.5	82		8,288
Tenafly	2.2	1.5		1	1,230	\$30,528.8	16	\$473.6	3,554
Wall	7.0	3.0		1	1,975	\$37,924.4	50	\$103.4	6,373
Minimum	0.8	0.6		1	458	\$6,626.6	0	\$0.0	1,258
Average	3.6	1.9		1	1,739	\$31,453.3	34.57143	\$2,517.5	5,625
Median	3.6	2.0		1	1,941	\$31,352.0	25	\$75.9	5,782
Maximum	7.6	3.0		2	2,944	\$65,507.5	141	\$22,500.0	10,256

Code administration

Calculations

Town	UCC					
	Permits per FTE	Permits per tech FTE	Permits per support FTE	Avg const value (\$ thou)	Inspections per permit	Inspections per tech FTE
Bergenfield	284	511	637	\$7.9	2.2	1,109
BOONTON	272	422	763	\$14.5	UNK	UNK
Clinton twp	321	619	666	\$9.2	4.6	2,857
East Brunswick	347	454	1,475	\$18.5	2.8	1,279
Glen Ridge	396	768	819	\$10.8	2.0	1,573
Livingston	212	296	747	\$26.5	3.5	1,032
Millburn	328	601	721	\$28.8	2.5	1,497
Montclair	460	759	1,167	\$12.8	3.8	2,918
Mt Laurel	430	645	1,289	\$18.9	2.2	1,446
Raritan twp	352	533	1,039	\$13.0	3.0	1,616
South Orange	435	656	1,289	\$10.9	1.6	1,023
Summit	376	558	1,156	\$28.3	3.6	2,001
Tenafly	340	575	831	\$24.9	2.9	1,639
Wall	203	289	675	\$18.8	3.1	910
Minimum	203	289	637	\$7.9	1.6	910
Average	340	549	948	\$17.4	2.9	1,608
Median	343	566	825	\$16.5	2.9	1,497
Maximum	460	768	1,475	\$28.8	4.6	2,918

Public Works

Roads

Town	FTEs	Services (14 max)		Contract services		Road miles per FTE		
		Miles of muni road	By muni crew	By contractors	Cost	Equip FTEs @ \$65K	Muni crew only	With contractors
Bergenfield	10.0	63	8	4	\$176,711	2.7	6.3	5.0
BOONTON	5.3	28	9	4	\$0	0.0	5.4	5.4
Clinton twp	11.0	90	7	2	\$0	0.0	8.2	8.2
East Brunswick	12.5	180	10	4	\$0	0.0	14.4	14.4
Glen Ridge	2.5	18	6	5	\$303,527	4.7	7.3	2.6
Livingston	14.0	107	9	7	\$1,900,912	29.2	7.6	2.5
Millburn		100	12	2	\$310,000	4.8		
Montclair	10.0							
Mt Laurel	19.6	141	10	0	\$0	0.0	7.2	7.2
Raritan twp	14.8	185	11	0	\$0	0.0	12.5	12.5
South Orange	10.8	46	9	5	\$856,000	13.2	4.3	1.9
Summit	10.0	66	10	5	\$563,340	8.7	6.6	3.5
Tenafly	9.5	62	8	2	\$0	0.0	6.5	6.5
Wall	7.3	125	10	1	\$0	0.0	17.2	17.2
Minimum	2.5	18	6	0	\$0	0.0	4.3	1.9
Average	10.6	93	9	3	\$316,192	4.9	8.6	7.2
Median	10.0	90	9	4	\$0	0.0	7.3	6.0
Maximum	19.6	185	12	7	\$1,900,912	29.2	17.2	17.2
SMALL/DENSE								
Average	8.0	47.3	8.3	4.2	\$316,596	4.9	6.1	4.1
Median	9.8	54.0	8.5	4.5	\$240,119	3.7	6.4	4.2

Public Works

Snow & ice control

Town	Costs			# incidents	Cost per mile of road	Cost per mile per incident
	Overtime	Other	Contractor			
Bergenfield	\$143,495	\$0	\$0	4	\$2,278	\$569
BOONTON	\$101,807			26	\$3,597	\$138
Clinton twp				2		
East Brunswick	\$100,000	\$211,150	\$440,491	6	\$4,176	\$696
Glen Ridge	\$80,143	\$15,019		9	\$5,200	\$578
Livingston	\$83,791	\$133,309		21	\$2,029	\$97
Millburn	\$23,827	\$208,775		14	\$2,326	\$166
Montclair						
Mt Laurel			\$222,715	7	\$1,580	\$226
Raritan twp	\$56,136	\$185,651		9	\$1,307	\$145
South Orange						
Summit	\$190,495		\$35,603	9	\$3,426	\$381
Tenafly			\$0	9		
Wall		\$235,000		3	\$1,880	\$627
Minimum	\$23,827	\$0	\$0	2	\$1,307	\$97
Average	\$97,462	\$141,272	\$139,762	10	\$2,780	\$362
Median	\$91,896	\$185,651	\$35,603	9	\$2,302	\$303
Maximum	\$190,495	\$235,000	\$440,491	26	\$5,200	\$696

SMALL/DENSE

Average

Median

Public Works

Vehicle maintenance

Town	FTEs	Equipment maintained					Calculations			
		Cars & small trucks	Heavy equipment	Special equipment	Small engines	TOTAL vehicles	TOTAL all equipment	Vehicles per FTE	All equip per FTE	Services offered (8 max)
Bergenfield	3.0	106	5	8	0	111	119	37.0	39.7	7
BOONTON	1.0	46	6	2	36	52	90	52.0	90.0	4
Clinton twp	1.0	51	4	16	8	55	79	55.0	79.0	7
East Brunswick	8.0	213	50	0	60	263	323	32.9	40.4	8
Glen Ridge	1.7	30	6	27	66	36	129	21.2	75.9	8
Livingston	3.0	130	10	25	47	140	212	46.7	70.7	7
Millburn	3.0	88	12	74	35	100	209	33.3	69.7	8
Montclair	3.0	120	39	7	0	159	166	53.0	55.3	7
Mt Laurel	4.0	137	8	46	47	145	238	36.3	59.5	6
Raritan twp	4.0	82	37	143	25	119	287	29.8	71.8	7
South Orange	1.8					48	63	26.7	35.0	7
Summit	3.0	90	33	45	40	123	208	41.0	69.3	6
Tenafly	2.0	43	24	39	20	67	126	33.5	63.0	6
Wall	5.0	132	8	40	50	140	230	28.0	46.0	5
Minimum	1.0	30	4	0	0	36	63	21.2	35.0	4
Average	3.1	98	19	36	33	111	177	37.6	61.8	7
Median	3.0	90	10	27	36	115	187	34.9	66.2	7
Maximum	8.0	213	50	143	66	263	323	55.0	90.0	8
SMALL/DENSE										
Average	2.1	63.0	14.8	24.2	32.4	72.8	122.5	35.2	62.1	6.3
Median	1.9	46.0	6.0	27.0	36.0	59.5	122.5	35.3	66.2	6.5

Facilities maintenance

Building maintenance

Town	Facilities maintained (sq ft)							Calculations			
	FTEs	Municipal building	Police station	Rec/commu nity center	Other	Total area maintained	Workload index (10=max)	Area (sq ft) per muni FTE	Contractor cost 2010	Equivalent FTEs @ \$65K	Attributed area per FTE
Bergenfield	0	23,000	incl			23,000	4	DNA	\$93,650	1.4	15,964
BOONTON	0.2	3,428	2,821	3,717	3,810	13,776	4	68,880	\$28,857	0.4	21,393
Clinton twp	1	8,000	15,000			23,000	8	23,000	\$7,600	0.1	20,592
East Brunswick	10	20,500	23,320	16,400	86,081	146,301	9	14,630	\$0	0.0	14,630
Glen Ridge	0.7	10,340	5,994	1,350	1,125	18,809	8	26,870	\$8,150	0.1	22,788
Livingston	11.5	77,000	incl	68,000	16,232	161,232	8	14,020	\$48,901	0.8	13,159
Millburn	1	13,358	19,008	27,722	0	60,088	7	Incomplete data			
Montclair	2	32,000			11,000	43,000	7	21,500	\$40,850	0.6	16,359
Mt Laurel	5	11,700	16,785	10,990	17,332	56,807	8	11,361	\$150,851	2.3	7,760
Raritan twp	0.72	24,209	12,500		5,000	41,709	5	57,929	\$35,516	0.5	32,935
South Orange											
Summit	2.0	32,000	13,000	10,000	4,000	59,000	8	29,500	\$68,557	1.1	19,314
Tenafly	3.5	12,200	25,100	5,100	23,820	66,220	10	18,920	\$0	0.0	18,920
Wall	2.0	24,452	7,000	1,000	16,684	49,136	8	24,568	\$80,600	1.2	15,165
Minimum	0.0	3,428	2,821	1,000	0	13,776	4	11,361	\$0	0.0	7,760
Average	3.0	22,476	14,053	16,031	16,826	58,621	7.2	28,289	\$46,961	0.7	18,248
Median	2.0	20,500	14,000	10,000	11,000	49,136	8	23,000	\$38,183	0.6	17,640
Maximum	11.5	77,000	25,100	68,000	86,081	161,232	10	68,880	\$150,851	2.3	32,935
SMALL/DENSE											
Average	1.4	18,828.0	11,728.8	5,041.8	8,751.0	37,300.8	6.8	33,134.0	\$40,011	0.6	19,123.1
Median	1.4	17,600.0	9,497.0	4,408.5	4,000.0	33,000.0	7.5	26,870.0	\$34,854	0.5	19,117.2

Facilities maintenance

Parks & grounds maintenance

Town	FTEs	Lawns & grounds		Athletic facilities			Parks & playgrounds					Calculations							
		Total area (acres)	Workload index (6=max)	League-level fields	Other fields	Total # fields	# parks	# play-grounds	Area of parks (acres)	Non-maintained acreage	Maintained acreage	Total acreage maintained	Acres maintained per FTE	Contractor cost	Equivalent FTEs @ \$65K	Attributed acreage per FTE	Variance from median	Acres per 1K pop	
Bergenfield	7.5	1.3	4	3	8	11	19	14	68	19	49	50	6.6	\$10,223	0.2	6.5	-54%	2.5	
BOONTON	1.6	3.4	5	1			5	4	8	0	8	12	7.2	\$33,873	0.5	5.4	-61%	1.0	
Clinton twp	3.0	9.5	5	12	5	17	5	2	55	0	55	65	21.5	\$0	0.0	21.5	54%	4.1	
East Brunswick	8.0	16.0	6	20	0	20	14	10	543	219	324	340	42.4	\$21,815	0.3	40.7	191%	11.4	
Glen Ridge	2.1	12.4	8	8	0	8	8	2	32	9	23	36	17.0	\$42,625	0.7	13.0	-7%	4.3	
Livingston	10.5	34.1	6	43	0	43	4	9	255	142	113	147	14.0	\$0	0.0	14.0	0%	8.7	
Millburn	4.8	2.0	6	22	0	22	3	2	147	88	59	61	12.8	\$55,000	0.8	10.9	-22%	7.3	
Montclair	7.0		5	11	6	17	18	7	142	67	75	75	10.8	\$18,900	0.3	10.3	-26%	3.8	
Mt Laurel	9.0	61.0	3	19	30	49	31	12	252	0	252	313	34.8	\$0	0.0	34.8	149%	5.6	
Raritan twp	3.8	9.5	6	12	4	16	28	3	1,133	933	200	210	55.4	\$0	0.0	55.4	297%	51.1	
South Orange																			
Summit	4.5	21.3	6	14	10	24	16	5	90	11	79	101	22.4	\$175,194	2.7	14.0	0%	4.2	
Tenafly	6.4	34.9	5	9	3	12	7	4	42	5	37	72	11.3	\$9,400	0.1	11.0	-21%	2.8	
Wall	6.0	37.7	6	32	0	32	14	13	159	25	134	171	28.6	\$0	0.0	28.6	104%	6.0	
Minimum	1.6	1.3	3	1	0	8	3	2	8	0	8	12	6.6	\$0	0.0	5.4		1.0	
Average	5.7	20.2	5.5	16	6	23	13	7	225	117	108	127	21.9	\$28,233	0.4	20.5		8.7	
Median	6.0	14.2	6	12	4	19	14	5	142	19	75	75	17.0	\$10,223	0.2	14.0		4.3	
Maximum	10.5	61.0	8	43	30	49	31	14	1,133	933	324	340	55.4	\$175,194	2.7	55.4		51.1	
SMALL/DENSE																			
Average	4.8	14.6	5.5	7.7	5.4	14.4	12.2	6.0	63.6	18.3	45.3	57.5	12.5	\$48,369	0.7	10.0	(0.3)	3.1	
Median	5.4	12.4	5.0	8.5	6.0	12.0	12.0	4.5	54.6	9.7	42.8	60.9	11.0	\$26,387	0.4	10.7	(0.2)	3.3	

Boonton utilities

Analysis of comparables

Element	Calculated fields					Reported data								
	Boonton	Avg	Boonton % avg	Median	Boonton % median	Max	Min	Boonton	Madison	Morristown	Parsippany-Troy Hills	Randolph	SMCMUA	Summit
Water														
Response period								2015	2014		2013		2014	
# accounts	3,094	9,085	34%	5,700	54%	17,266	3,094	3,094	5,489		13,874	5,700	17,266	
Dwelling units	2,789	8,384	33%	5,398	52%	15,960	2,789	2,789	5,398		12,774	5,000	15,960	
Small commercial	155	218.4	71%	155	100%	544	43	155	43		544	300	50	
Large commercial	95	115.4	82%	95	100%	308	8	95	8		308	150	16	
Industry/institutions	55	344	16%	53	105%	1,230	40	55	40		incl above	50	1,230	
Miles of pipe	35.0	149.0	23%	145.0	24%	315.0	35.0	35.0	50.0		200.0	145.0	315.0	
# employees	3.7	17.7	21%	6.0	62%	49.0	3.7	3.7	6.0		25.0	4.8	49.0	
Gallons delivered (millions)	291.4	1,255.4	23%	550.0	53%	3,050.1	291.4	291.4	538.0		1,847.5	550.0	3,050.1	
O&M costs	\$1,603,261	\$3,510,120	46%	\$2,667,232	60%	\$6,648,032	\$1,155,451	\$1,603,261	\$1,155,451		\$5,476,626	\$2,667,232	\$6,648,032	
Other costs	\$702,444	\$1,373,591	51%	\$702,444	100%	\$3,959,024	\$158,700	\$702,444	\$414,000		\$1,633,788	\$158,700	\$3,959,024	
# water quality complaints	12	57.25	21%	17.5	69%	182	12	12	20.0		15.0	15.0	182.0	
# leaks & breaks	13	51.4	25%	20	65%	143	13	13	20.0		143	16.0	65.0	
Water loss (millions)	255.9	350.5	73%	347.0	74%	636.8	71.3	255.9	71.3		438.0	636.8		
Est annual cost (Home)	\$412,000	\$353,644	117%	\$370,566	111%	\$525,577	\$150,151	\$412,000	\$237,777		\$150,151	\$467,256	\$329,120	\$525,577
Calculations														
Employees														
Accounts per emp	830	768	108%	830	100%	1,188	352	830	915		555	1,188	352	
Miles of pipe per emp	9	12	75%	8	113%	30	6	9	8		8	30	6	
MG delivered per emp	78.2	83.7	93%	78.2	100%	114.6	62.2	78.2	89.7		73.9	114.6	62.2	
O&M cost														
Per account	\$518.18	\$395.28	131%	\$394.74	131%	\$518.18	\$210.50	\$518.18	\$210.50		\$394.74	\$467.94	\$385.04	
Per mile of pipe	\$45,807	\$27,160	169%	\$23,109	198%	\$45,807	\$18,395	\$45,807	\$23,109		\$27,383	\$18,395	\$21,105	
Per MG delivered	\$5,502	\$3,529	156%	\$2,964	186%	\$5,502	\$2,148	\$5,502	\$2,148		\$2,964	\$4,850	\$2,180	
General														
MG delivered per account	0.094	0.120	79%	0.098	96%	0.177	0.094	0.094	0.098		0.133	0.096	0.177	

Boonton utilities

Analysis of comparables

Element	Calculated fields					Reported data								
	Boonton	Avg	Boonton % avg	Median	Boonton % median	Max	Min	Boonton	Madison	Morristown	Parsippany-Troy Hills	Randolph	SMCMUA	Summit
Wastewater								2015	2014	2014	2013			2014
Response period	2,714	7,731	35%	5,854	46%	14,091	2,714	2,714	5,489	6,219	13,874	4,000		14,091
# accounts	2,460	7,316	34%	5,490	45%	14,084	2,460	2,460	5,398	5,582	12,774	3,600		14,084
Dwelling units	151	315	48%	200	76%	635	43	151	43	635	544	200		incl above
Small commercial	74	135	55%	112	66%	308	8	74	8	308	308	150		incl above
Large commercial	29	26	113%	29	100%	50	2	29	40	2	incl above	50		7
Industry/institutions	35.0	107.9	32%	66.5	53%	350.0	35.0	35.0	50.0	45.0	350.0	83.0		84.5
Miles of pipe	3.7	10.0	37%	4.0	93%	36.8	3.2	3.7	4.0	8.5	36.8	3.2		4.0
# employees	207.9	1,165.6	18%	719.7	29%	3,361.8	207.9	207.9	505.0	934.3	3,361.8	417.9		1,566.6
Gallons processed (millions)	\$1,430,590	\$3,449,889	41%	\$2,355,449	61%	\$10,268,094	\$1,430,590	\$1,430,590	\$1,531,102	\$2,136,543	\$10,268,094	\$2,574,354		\$2,758,650
O&M costs	\$89,406	\$2,033,357	4%	\$1,049,056	9%	\$6,246,430	\$70,700	\$89,406	\$70,700	\$6,246,430	\$3,695,495	\$1,499,151		\$598,960
Other costs	0	1.2	0%	0	0%	3.0	0	0	0	0	3	0		0
# overflows	0	5	0%	5	0%	10	0	0	5	6	0	3		10
# failures	\$313.20	\$397.57	79%	\$322.88	97%	\$752.00	\$206.00	\$313.20	\$306.89	\$474.78	\$332.55	\$752.00		\$206.00
Est annual cost														
Calculations														
Employees														
Accounts per emp	728	1,330	55%	991	73%	3,523	378	728	1,372	732	378	1,250		3,523
Miles of pipe per emp	9	14	67%	11.0	85%	25.9	5.3	9.390931	12.5	5.3	9.5	25.9		21.1
MG processed per emp	55.8	150.9	37%	118.1	47%	391.6	55.8	55.8	126.3	109.9	91.5	130.6		391.6
O&M cost														
Per account	\$527	\$455	116%	\$435	121%	\$740	\$196	\$527	\$279	\$344	\$740	\$644		\$196
Per mile of pipe	\$40,874	\$35,330	116%	\$31,835	128%	\$47,479	\$29,337	\$40,874	\$30,622	\$47,479	\$29,337	\$31,016		\$32,654
Per MG processed	\$6,881	\$3,863	178%	\$3,043	226%	\$6,881	\$1,761	\$6,881	\$3,032	\$2,287	\$3,054	\$6,160		\$1,761
General														
MG processed per account	0.077	0.129	59%	0.108	71%	0.242	0.077	0.077	0.092	0.150	0.242	0.104		0.111
MG delivered/processed	1.402	1.083	129%	1.191	118%	1.402	0.550	1.402	1.065	DNA	0.550	1.316		DNA

Finance & treasury

	Budget		Staffing				
	TOTAL	S&W	OE	Total FTEs	Treasurer/CFO	Deputy/asst treasurer	Office support
BOONTON	\$149,449	\$110,749	\$38,700	1.4	0.3	0.1	0.9
Glen Ridge	\$124,300	\$87,800	\$36,500	2.0	1.0		1.0
Livingston	\$243,450	\$239,100	\$4,350	5.0	1.0		4.0
Long Hill	\$156,713	\$122,499	\$34,214	3.1	0.4	0.7	2.0
Maplewood	\$297,913	\$222,451	\$75,462	3.6	0.6	1.0	2.0
Millburn	\$405,411	\$310,911	\$94,500	4.0	1.0	1.0	2.0
South Orange	\$335,568	\$117,018	\$218,550	3.2	0.5		2.7
Sparta				3.0	1.0		2.0
Summit	\$309,700	\$290,300	\$19,400	3.0	1.0	1.0	1.0
Tenafly	\$94,861	\$51,161	\$43,700	4.0	1.0	1.0	2.0
Wall	\$269,544	\$209,544	\$60,000	5.0	1.0	1.0	3.0
Average	\$238,691	\$176,153	\$62,538	3.4	0.8	0.8	2.1
Median	\$256,497	\$166,022	\$41,200	3.2	1.0	1.0	2.0

Finance & treasury

	Work indicators				# audit recommendations		
	Payroll transactions	All other transactions	PO's processed	Prior year	Most recent	# repeated	
BOONTON	2,902	2,477	1,035	0	0	0	
Glen Ridge	1,446	2,145	1,609	30	14	10	
Livingston	12,411	6,076	6,021	11	10	4	
Long Hill	1,690	4,960	4,960	8	7	3	
Maplewood	5,208	3,658	3,917	3	2	1	
Millburn	8,780	3,048	7,572	4	5	1	
South Orange	7,254	2,585	4,981	5	6	2	
Sparta	4,810	3,553	3,599	0	4	0	
Summit	6,200	5,021	6,805	2	1	0	
Tenafly	8,500	3,400	3,150				
Wall	5,200	240	4,805	15	10	8	
Average	5,855	3,378	4,405	7.8	5.9	2.9	
Median	5,208	3,400	4,805	4.5	5.5	1.5	

Finance & treasury

	Last year's activity					"Busy index"
	Debt (\$ MM)	Investment income (\$ MM)	# regular employees	# other employees	Frequency of payroll (#/yr)	
BOONTON	\$7.23	\$0.02	87	64	26	4,626
Glen Ridge	\$5.14	\$0.12	80	30	26	2,655
Livingston	\$83.65	\$0.36	304	16	26	4,966
Long Hill	\$18.26	\$0.05	65	10	26	3,813
Maplewood	\$47.56	\$0.29	232	244	26	3,683
Millburn	\$16.70	\$0.67	278	0	26	4,920
South Orange	\$49.03	\$0.13	190	89	26	4,697
Sparta	\$23.20	\$0.16	148	0	26	4,037
Summit	\$34.86	\$0.48	200		26	6,075
Tenafly	\$25.41	\$0.31	150		26	3,800
Wall	\$39.42	\$0.30	200	50	26	2,099
Average	\$31.86	\$0.26	175.8	55.9	26	4,125
Median	\$25.41	\$0.29	190.0	30.0	26	4,037

Tax assessor

	Budget			Staffing			
	Total	S&W	OE	FTEs	Assessor	Other professional	Office support
BOONTON	\$84,885	\$62,885	\$22,000	0.6	0.1		0.6
Glen Ridge	\$31,400	\$25,000	\$6,400	0.6	0.3	0.1	0.3
Livingston	\$281,550	\$136,000	\$145,550	2.0	1.0		1.0
Long Hill	\$44,616	\$42,236	\$2,380	0.5	0.1	0.4	
Maplewood	\$188,798	\$60,000	\$128,798	1.1	0.1	1.0	
Milburn	\$137,650	\$75,000	\$62,650	1.8	0.6	1.0	0.2
Montclair	\$256,775	\$213,500	\$43,275	3.0	1.0	0.0	2.0
South Orange	\$122,300	\$92,650	\$29,650	0.8	0.8		
Sparta	\$156,023	\$92,473	\$63,550	2.0	1.0		
Summit	\$239,900	\$180,700	\$59,200	1.6		0.6	1.0
Tenafly	\$206,865	\$176,850	\$30,015	3.0	1.0	1.0	1.0
Wall	\$230,544	\$209,544	\$21,000	4.0	1.0	2.0	1.0
Average	\$165,109	\$113,903	\$51,206	1.8	0.6	0.8	0.9
Median	\$172,411	\$92,562	\$36,645	1.7	0.8	0.8	1.0

Tax assessor

Work indicators						
# line items	# SR1-A's	# added-omitted	Ratio	Coefficient (reported)	Last reval	# appeals
2,727	70	66	0.97	7.84	2008	34
BOONTON						
Glen Ridge	68	101	0.91	10.82	2008	68
Livingston	576	309	0.12	13.14	2009	254
Long Hill	175	119	0.68	9.28	2002	28
Maplewood	301	99	0.54	15.09	2001	160
Millburn	381	325	0.97	12.36	2006	99
Montclair	360	419	0.99	11.32	2007	613
South Orange	241	28	1.00	9.59	2008	383
Sparta	467	364	0.65	13.00	2002	50
Summit	259	194	0.43	14.32	1993	71
Tenafly	302	243	0.72	10.75	2002	45
Wall	513	435	0.58	14.42	2002	39
Average	309.4	225.2	0.71	11.83	2004	153.7
Median	301.5	218.5	0.70	11.84	2004	69.5

Tax assessor

Calculated figures				
	Line items per FTE	S&W per line item	Budget per line item	Appeals per 100 line items
BOONTON	4,338	\$23.06	\$31.13	1.25
Glen Ridge	3,691	\$10.78	\$13.53	2.93
Livingston	5,372	\$12.66	\$26.21	2.36
Long Hill	6,615	\$11.76	\$12.42	0.78
Maplewood	6,699	\$8.25	\$25.96	2.20
Milburn	3,694	\$11.46	\$21.04	1.51
Montclair	3,502	\$20.32	\$24.44	5.83
South Orange	6,168	\$20.03	\$26.44	8.28
Sparta	4,186	\$11.05	\$18.64	0.60
Summit	4,174	\$27.05	\$35.92	1.06
Tenafly	1,584	\$37.21	\$43.52	0.95
Wall	2,677	\$19.57	\$21.53	0.36
Average	4,392	\$17.77	\$25.06	2.34
Median	4,180	\$16.11	\$25.20	1.38

Tax collector

	Budget			Staffing				
	Total	S&W	OE	Total FTEs	Collector	Deputy/asst	Office support	Other
BOONTON	\$35,975	29,475	6,500	1.0	0.9		0.2	
Glen Ridge	\$82,289	74,594	7,695	1.6	1.0		0.6	
Livingston	\$167,550	146,700	20,850	2.6	1.0		1.5	0.1
Long Hill	\$84,301	75,301	9,000	1.3	1.0		0.3	
Maplewood	\$69,862	52,865	16,997	5.4	0.4	0.0	5.0	
Millburn	\$241,750	189,315	52,435	3.0	1.0	1.0	1.0	
Montclair	\$144,300	120,500	23,800	6.0	1.0	1.0	3.0	1.0
South Orange	\$161,762	148,252	13,510	3.0	1.0		2.0	
Sparta	\$133,231	120,846	12,385	2.6	1.0	1.0	0.6	
Summit	\$154,900	136,800	18,100	3.0	1.0	1.0	1.0	
Tenafly	\$392,629	310,824	81,805	2.1	1.0		1.0	0.1
Wall	\$202,590	183,590	19,000	7.0	1.0	1.0	5.0	
Average	\$155,928	132,422	23,506	3.2	0.9	0.8	1.8	0.4
Median	\$149,600	128,823	17,549	2.8	1.0	1.0	1.0	0.1

Tax collector

Work indicators									
Tax line items	Collection rate prior year	Collection rate last year	\$ delinquent 12/31	Special benefit projects	Posting method	# utilities	Total # utility accts	Bills per year	"Busy index"
2,727	98.3%	98.5%	\$490,067	0	Hand/bar	2	5,822	11,644	21,926
2,320	98.8%	98.8%	\$417,905	0	Hand	2	2,462	9,098	11,695
10,744	99.0%	99.0%	\$9,872	0	Barcode	2	21,938	87,752	50,948
3,591	98.8%	98.4%	\$531,279	0	Multiple	1	4,862	4,862	14,317
7,273	98.4%	98.0%		0	Multiple	1	9,400	9,400	7,128
6,543	99.3%	99.0%	\$814,086	0	Barcode	2	6,520	6,640	10,937
10,506	98.4%	98.0%	\$2,635,116	11	Manual	2	21,117	105,954	24,663
4,626	98.2%	98.1%	\$882,150	0	Multiple	2	9,692	38,768	19,091
8,372	98.1%	97.4%	\$1,769,616	0	Multiple	2	13,049	52,196	33,322
6,679	99.2%	99.3%	\$671,957	19	Barcode	1	6,599	6,599	11,105
4,753	99.1%	99.0%	\$753,636	0	Multiple	0	0	0	9,203
10,707	98.3%	98.3%	\$2,871,889	1	Multiple	1	10,505	63,030	15,123
6,570	98.7%	98.5%				1.5	9,331	32,995	19,121
6,611	98.6%	98.4%				2.0	8,000	10,522	14,720