

CGR Benchmarking Data Analysis

Town Clerk and Tax Collection

Town Clerk/Tax Collection

- Victor per capita spending on town clerk/tax collection was higher than the peer group 2009 budgeted levels
- Discussions were held with peers from each town to better understand the number of employees and the related job functions
- From data gathering, no clear correlation could be made between volume data (tax rolls, licenses, population, etc.) and cost levels
- The following slides summarize each towns' operations

Clerk & Tax Collection	Per Capita
Victor	\$15.91
Saratoga	\$12.88
Walworth	\$12.67
Clarkson	\$12.30
Mendon	\$10.63
Ontario	\$10.56

Cost Comparison

- The bulk of spending is personnel related (nearly 90% for Victor)
- Victor has significantly more full time equivalent employees compared to the peer group
 - Victor’s average salary per FTE is comparable to peers -- lower than Mendon, consistent with Walworth and slightly higher than Clarkson

	Victor 09 B	Saratoga 10B	Walworth 09B	Ontario 09B	Mendon 09B	Clarkson 08B
Town Clerk:						
Personnel	159,129	36,232	79,510	93,883	89,632	73,491
Clerk		22,714				
Contractual	10,500	3,500	6,208	5,212	2,255	-
Equipment	5,000	-	11,775	1,500	1,000	850
Legal	2,500	-	-	-	-	-
Expenditures	-	-	-	-	-	3,450
Town Clerk - Total	177,129	62,446	97,493	100,595	92,887	77,791
Tax Collection:						
Personnel	10,400	6,725	8,407	-	-	-
Contractual	4,500	2,500	3,150	6,355	-	-
Tax Collection - Total	14,900	9,225	11,557	6,355	-	-
Clerk and Tax	192,029	71,671	109,050	106,950	92,887	77,791
Per Capita	15.91	12.88	12.67	10.56	10.63	12.30
FTE	4.25	2.30	2.25	3.00	2.00	2.00

Staffing Comparison

- **Victor** – 4 full time, 1 part time
- **Saratoga** - 2 full time clerks (30 hours per week)
 - Seasonal tax collector working from mid-December into April
- **Walworth** - 1 full time clerk, 2 part time clerks working 20-24 hours per week
 - Seasonal tax collector working from December to April
- **Ontario** - At the time of the study, 2 full time clerks and 2 part time clerks
 - One part time position recently eliminated
- **Mendon** – 2 full time clerks
 - Deputy is also court clerk for approximately 10% of her time
- **Clarkson** - 2 full time clerks
 - Deputy assists in other office projects, when available

Duties Comparison

	Victor	Saratoga	Walworth	Ontario	Mendon	Clarkson
Tax collection	x	x		x	x	x
Licences/permits (1)	x	x		x	x	x
Election coordination	x	x		x	x	x
Cash collection/disbursement	x	x		x	x	x
Vital statistics	x	x		x	x	x
Recording secretary for TB	x	x		x	x	x
Records management	x	x		x	x	x
Filing Officer:						
Local laws	x	x		x	x	x
Resignations	x	x		x	x	x
Petitions	x	x		x	x	x
Annual budgets	x	x		x	x	x
Assessment rolls	x	x			x	x
Fiscal reports	x	x		x	x	x
Notices of liens	x			x		
Court actions	x				x	
Zoning maps	x	x			x	x
Accounts payable	x	x				x
Water/sewer payments	x			x		x
Surety files - release/invoice	x					x
Rezoning applications	x	x			x	x
Postal machine maintenance	x			x	x	
Easements	x			x		x
Schedule meeting rooms	x	x			x	x
Maintain petty cash	x	x		x	x	x
Petition DOT for requests	x	x		x	x	x
Engineering/legal chargebacks	x	x				x
Order supplies	x	x		x		x
Office filing	x	x		x	x	x
Website maintenance	x	x			x	x
FOIL requests	x	x		x	x	x
Notary ??		x				x
Town newsletter production						x
Summer Recr Registration					x	

(1) Types of licenses and permits vary by town

Observations

- Victor has a greater number of FTEs in the Town Clerk and Tax Collection area
- Victor duties extend beyond typical job functions in certain areas (surety files, accounts payable)
- Volume of work is difficult to compare across all towns
 - Victor growth mode impacts level of work
- A number of peer towns utilize some level of part time or seasonal employees

Recommendations

- Perform a thorough volume study to determine level of efficiency compared to peer towns
- Explore flex or part time schedule options