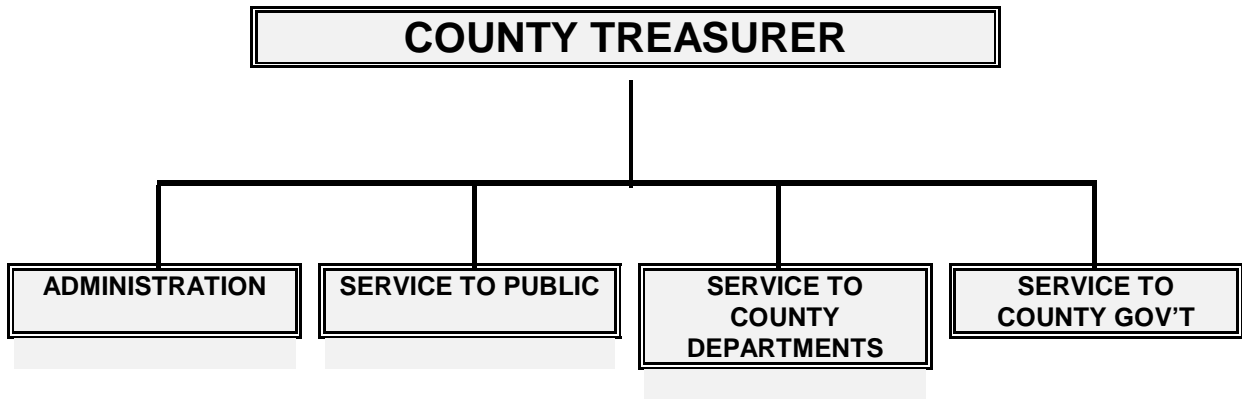


TREASURER'S DEPARTMENT

ORGANIZATIONAL CHART



DEPARTMENT DESCRIPTION

The Treasurer's Office is a mandated department by New York State and County law. The department is responsible for fiscal management for the county including fiscal records, payroll, accounts payable/receivable, tax collection, and cash management. All Genesee County residents and County departments benefit from the services provided by the Treasurer's Office. In 2011, the Treasurer's Office monitored all activities for; accounted for; a \$140,557,285 total adopted budget.

The Treasurer's Office is a true asset to the employees and residents of Genesee County. Numerous functions are handled in the Treasurer's Office that often goes overlooked. Some of these lesser known responsibilities include the issuance of Certificates of Residency to more than 300 students annually, the maintenance of bail funds and court & trust monies, the receipt and distribution of both sales tax and mortgage tax monies to local

municipalities, the collection and distribution of bed tax monies, along with various other tasks.

Starting in 2010, the Treasurer's Office was merged with the Real Property Tax Services Department. The merged department will continue to be called the Treasurer's Office. The Real Property Tax Services Division of the Treasurer's Office exists to assist and support all municipalities within Genesee County with their responsibilities to provide for a fair and equitable administration of the real property tax. The division provides many services which benefit individuals as well as municipal representatives and business people.

Some of the services provided are:

- A. The coordination and training of assessment personnel in procedures established by State Law.
- B. Assessment related data processing services such as assessment rolls and bills, appraisal market and cost documents, mandatory State reports and public information reports.
- C. Tax map services. Tax maps are maintained for all properties in the County and owner index cards are now maintained using an on-line database, alleviating the need to update 2 sets of index cards on a manual effort, for all Real Property throughout the County.
- D. Information resource. A large amount of Real Property related information is available to the public through our Office or on-line. The local taxpayers use this data to gather information and forms on how to work with the property tax system to accomplish their needs. Information on how to challenge their assessments and exemption eligibility are two of the common topics that individuals research. The business community, on a daily basis, also accesses data from this Office and has found the on-line data extremely beneficial which assists them in performing their jobs from their offices. Realtors, attorneys, appraisers, surveyors, bankers and title searchers are some of the persons who rely on this data.

DEPARTMENT: TREASURER

STRATEGIC FRAMEWORK

Mission

To continue to provide the best quality of service the residents and departments of the County expect and deserve from the County Treasurer's Office, and to provide taxpayers with a fair and equitable administration of the real property tax.

Key 2011 Accomplishments:

- Made approximately \$37,000 in profit from the 2008 tax property foreclosure sale, the seventh consecutive year of attaining a net profit.
- Worked with actuary firm to develop GASB 45 liability figure for inclusion in the 12/31/11 County financial statements. The County's GASB 45 liability is one of the lowest amounts across the entire State.
- Continued the billing of all Payment In Lieu Of Taxes (PILOT's) inside the County. Starting in 2008, the Treasurer's Office started to bill for City PILOT's as well. Previously, the City maintained this function, but to consolidate the workload the Treasurer's Office took over this responsibility. For all new PILOT's in the City the collection date for County PILOT's will be January instead of May, which will improve the County's cash flow position and earn additional interest.
- Successfully completed 2010 calendar year audit with independent auditing firm, Freed, Maxick & Battaglia. The County received an unqualified opinion and was notified that the County's financial operations are run very well.
- The County maintained its strong bond rating of AA- from S&P Rating Agency.
- In November of 2010 the Treasurer's Office implemented an upgraded County government wide financial system that encompasses payroll, accounts payable, revenue accounting, journal processing, inventory and procurement. The Treasurer's Office took the lead in this significant project and has participated in and assisted in providing over twenty weeks of training to Genesee County employees on the upgraded system. Benefits of the new system include a more efficient way of conducting County government through employee time savings, paper cost savings, and staff development/training time savings.
- Worked with Purchasing Department on implementing new County "Cost Per Copy" contract. The CPC program has resulted in significant copier savings to the County over the last five years.
- Worked in conjunction with the Purchasing department on the conversion of the P-Card system from Elan Financial Services to M&T Bank. The Treasurer's Office and Purchasing trained all County employees in how to use new cards and what the policies and procedures are. New system with M&T Bank has more features for monitoring transactions and allows for cash rebates back to the County.
- Implemented electronic document management process in the Treasurer's Office. This will result in substantial savings in paper and printing.

- Supported the City of Batavia and Towns of Batavia, Bergen, Byron, Elba, LeRoy, Oakfield and Pavilion with annual assessment update duties. Also supported the Towns of Alabama, Bethany, Darien and Pembroke in triennial assessment updates.

Key 2011 Accomplishments (continued):

- Continued contractual obligation with the City of Batavia for annual review of assessments. Collaboration between City Assessor, County, NYSORPTS and GAR Associates has replaced full time assessor position. All properties were analyzed using Computerized Assisted Appraisal techniques for the 2011 fiscal year. This collaboration has been extremely successful.
- All tax maps continue to be maintained in-house, within the Real Property Department, in a digital format using a geodatabase and GIS mapping software. The Department performs the reading of all deeds and is making all tax map changes to accomplish this task. Continued working with the GIS Focus Team and Bergmann Associates with the on-going development of the County GIS site. Digital maps have been imported into the GIS system as well as 2011 assessment files, making this a very useful tool for our Planning Department, Sheriff's Department, Health Department and many others. The GIS data and the Real Property tax maps have also been made available to the public via the internet.

This step into digital mapping and GIS has also afforded the County another revenue source, as this digital information has become very popular to many outside vendors.

- Continued maintenance of the Genesee County access to the Real Property Information, Parcel History Database, Tax Maps and Tax Bill information on the internet. The website has been extremely successful and very popular with the public.
- The "traffic" through the Real Property Department and use of the tax maps and index cards has drastically been reduced these past couple of years, due to the access of this data via the internet.
- The Real Property Department has continued the Tax Map Maintenance contract with the Orleans County Real Property Department. The Department will perform the tax map maintenance of the 22,000+ parcels in Orleans County. Our goal is to help Orleans County achieve a reliable and accurate Geodatabase in regards to tax map maintenance and to assist them in moving forward with their GIS project.
- The Real Property Department assisted in the crossover from an outdated Citrix server to a new Terminal Server to house all of the assessment data for Genesee County. Having all of the assessment data in one countywide server has proved to be very useful for the administration of taxes and for the Department's support in the assessment process.

Key 2012 Goals:

- Complete tax foreclosure auction for eighth consecutive year, with delinquent parcels from 2009, keeping with new annual schedule of tax foreclosures. Maintaining an annual schedule will bring in consistent revenues each year instead of sporadically every few years.
- Start paying County vendors via ACH. This new process should save money in printing, postage and paper costs.
- Implement a new tax collection system that will be more user friendly, more efficient along with enhanced capabilities like accepting credit card payments and posting paid tax bills online for the taxpayers of Genesee County to view.
- Continue working with Purchasing Department on the training and monitoring of P-Card users. The P-Card system has been a success to date helping eliminate postage and paper costs while making the purchasing process of items under \$500 much more efficient.
- Continued support to the annual assessment projects including the City of Batavia, Towns of Batavia, Bergen, Byron, Elba, LeRoy, Oakfield, Pavilion and Stafford.
- Continue collaboration with the City of Batavia, NYSORPTS, and GAR Associates to aid the City with their annual reassessment projects.
- Continue the in-house maintenance of the County's tax maps.
- Update all of the County's tax maps to include water district boundary lines. The inclusion of this information will be very useful to assessors, property owners, and all other individuals who rely on our maps and data.
- Support the continued development of the GIS site.
- Continued collaborative effort with Orleans County Real Property in regards to the tax map maintenance contract.
- Continued support of the on-line Assessment information that has been made available to the public. The availability of this information, which ranges from assessment and inventory data of all real property, tax bill information for the fiscal year, deed owner data, to tax maps, has alleviated traffic in our Department and phone calls, as the public and professionals have found this data to be easily attained via their homes or offices.
- Continue to support and maintain the Terminal Server which houses all of Genesee County's assessment data.

BUDGET SUMMARY (Treasurer's Office & Real Property Combined)

<u>Appropriation By Object</u>	<u>Adopted 2010</u>	<u>Actual 2010</u>	<u>Adopted 2011</u>	<u>Estimated 2011</u>	<u>Adopted 2012</u>
Salary/Fringe	589,059	565,474	559,063	559,063	584,266
Equipment	0	0	0	0	0
Contractual	<u>128,039</u>	<u>109,872</u>	<u>125,974</u>	<u>125,974</u>	<u>102,013</u>
Total Appropriation	717,098	675,346	685,037	685,037	686,279
Revenue	<u>199,435</u>	<u>199,563</u>	<u>229,921</u>	<u>229,921</u>	<u>218,079</u>
Net County Support	517,663	475,783	455,116	455,116	468,200
FTE's	9	9	8	8	8

BUDGET HIGHLIGHTS:

- NYS Retirement costs are largest cost increases in fringe benefit lines.
- Intergovernmental Charge revenue is up 18% due to a negotiated increase in revenue for providing tax map maintenance for Orleans County.
- Increased per parcel Real Property Services charge to the Towns by \$.25, resulting in additional \$7,000 in revenue.
- State aid railroad revenue and offsetting pass through expense of \$21,844 was eliminated in 2012 budget. This has zero net effect on County Taxpayers.
- Negotiated 5% reduced contract cost on the County's 2011 audited financial statements to be completed in 2012. Auditing firm Freed Maxick and Battaglia accommodated our need to reduce our budget by allowing this 5% reduction.
- Eliminated travel to New World Systems conference in 2012, resulting in savings of \$3,450.
- Overall Reduction in salary/fringe between 2010 and 2012 is the reduction of one FTE, which is significant in a small department with a staff of 8.
- The net County support for the combined Treasurer's Office and Real Property budgets has gone down over the last three budgets. This office is pleased to be able to reduce its net County support, thus minimally impacting the taxpayers of this community.
- The transformation from the need of a contractor to our in-house project has

been an extremely collaborative effort involving the RPTS, Planning and I.T. Departments, in conjunction with our GIS Consultants. This function is being handled very efficiently and will continue to provide a high quality product, which is essential to the use of the GIS systems throughout the County. It has afforded us the opportunity to perform tax map maintenance via our GIS system to the Orleans County Real Property Tax Department, providing added revenue to the County Treasurer's Office.

<u>INDICATORS:</u>	<u>Actual 2010</u>	<u>Budget/Estimate 2011</u>	<u>Estimated 2012</u>
Fiscal Management of County Budget	140,271,424	140,271,424	
Gen. Fund Invest Earnings	121,801	120,000	100,000
Open Court & Trust Cases	14	14	
Dog Licenses	9,128	0	
Dog Damage Claims	1	0	
Tax Searches	105	110	
Certificates of Residency Issued	385	385	
Vendor Checks	7,882	7,800	
Misc. Checks	436	400	
Payroll Checks Issued	6,841	6,000	
State/ Federal Claims	449	450	
General Checks	13,400	13,000	
Number of Accounts with Financial Institutions <i>(incl. CD's)</i>	67	65	65
Tax Receipts Issued	2,526	2,500	2,500
Number of Deposits Made	996	1,000	1,000
General Ledger Transactions	100,364	100,000	100,000
Wire & ACH Transactions	1,098	1,100	1,100
Active Capital Projects	30	25	25
Property Transfers	1,200	1,200	1,200
Tax Map Parcels Updated	1,100	1,000	1,000