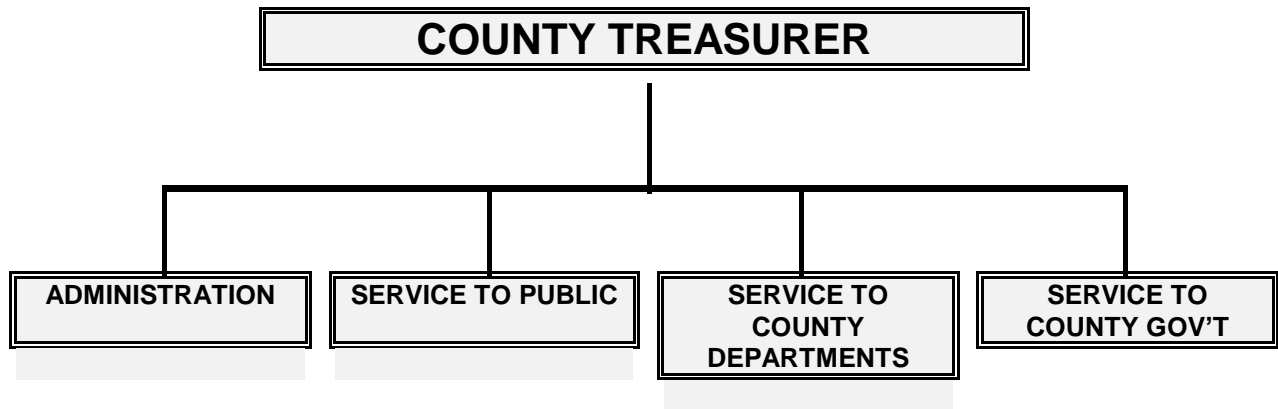


TREASURER'S DEPARTMENT

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 2012, the Treasurer's Office monitored all activities for; accounted for; a \$141,800,673 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 Board of Assessment Review members and county 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 2012 Accomplishments:

- Made approximately \$262,000 in profit from the 2009 tax property foreclosure sale. This marks the eighth consecutive year of attaining a net profit from the tax property foreclosure sale.
- Started paying vendors electronically through ACH payments. The option is available to all vendors who wish to be paid electronically. As more vendors sign up for electronic payments the costs for postage, check stock, envelopes and printer ink will substantially decrease.
- Successfully combined independent auditing service contracts for the Genesee County Nursing Home and Genesee County into one combined contract. This combined contract is less costly than two separate contracts, thus providing savings to County taxpayers.
- 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.
- Developed a plan with the GCEDC to forward all PILOT contracts before they are finalized so the Treasurer's Office/Real Property Division can review them for accuracy. This review has helped catch several errors that could have resulted in delayed PILOT payments to the County or other municipalities.
- Successfully completed 2011 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. While this accomplishment took place in 2010 it is being noted here because each year there are new features, functionalities and modules implemented that continue to provide savings and efficiencies.
- Supported the City of Batavia and Towns of Batavia, Bergen, Byron, Elba, LeRoy, Oakfield, Pavilion and Stafford with annual assessment update duties.

Key 2012 Accomplishments (continued):

- Continued contractual obligation with the City of Batavia for annual review of assessments. Collaboration between the City Assessor, County, NYSORPTS and GAR Associates has replaced a full time assessor position. All properties were analyzed using Computerized Assisted Appraisal techniques for the 2012 assessment 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 reads all of the deeds for the county and makes all necessary tax map changes each year. 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 2012 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 continues to work with the IT Department to maintain the Terminal Server which houses 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.
- The Real Property Department has made good progress towards including water district boundary lines on the tax maps. In 2012 approximately half of the water districts in Genesee County were added, which should prove to be very useful for individuals and entities that use our tax maps.

Key 2013 Goals:

- Complete tax foreclosure auction for ninth consecutive year, with delinquent parcels from 2010, 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.
- 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. In 2013 the goal is to significantly increase the amounts paid with County P-Cards versus traditional checks to take advantage of rebates offered by M&T Bank.
- Continued support to the annual assessment projects including the City of Batavia, Towns of Alexander, 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.
- Continue to work towards updating the County's tax maps to include all 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.
- Work with IT during the upgrade to ARCGISv10 to ensure a smooth transition and to make sure that all necessary tax mapping functions can be performed on the new version.
- Successfully transition the Deputy Real Property Director into the Real Property Tax Services Director position, and eliminate the Deputy Position going forward. This goal is dependent on NYS approval, which we are anticipating.

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

<u>Appropriation By Object</u>	<u>Adopted 2011</u>	<u>Actual 2011</u>	<u>Adopted 2012</u>	<u>Estimated 2012</u>	<u>Adopted 2013</u>
Salary/Fringe	559,063	554,192	584,266	584,266	623,784
Equipment	0	0	0	0	0
Contractual	<u>125,974</u>	<u>87,968</u>	<u>102,013</u>	<u>102,013</u>	<u>158,083</u>
Total Appropriation	685,037	642,160	686,279	686,279	781,867
Revenue	<u>229,921</u>	<u>215,455</u>	<u>218,079</u>	<u>218,079</u>	<u>218,079</u>
Net County Support	455,116	426,705	468,200	468,200	563,788
FTE's	8	8	8	8	8

BUDGET HIGHLIGHTS:

- NYS Retirement costs are largest cost increases in fringe benefit lines.
- \$4,450 reduction in contracted accounting costs are from combining the County and Nursing Home independent audit contracts into one.
- There is a \$60,000 increase in legal expenses, which fall under the contractual category above. This increase is due to anticipated borrowing costs in 2013 for capital projects. This should be a one time cost that won't be in the 2014 budget.
- 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.

INDICATORS:

	<u>Actual 2011</u>	<u>Budget/Estimate 2012</u>	<u>Estimated 2013</u>
Fiscal Management of County Budget	140,557,285	141,800,673	
Gen. Fund Invest Earnings	109,986	110,000	100,000
Open Court & Trust Cases	9	10	
Dog Licenses	0	0	
Dog Damage Claims	0	0	
Tax Searches	69	75	
Certificates of Residency Issued	367	370	
Vendor Checks	7,334	7,000	
Misc. Checks	533	500	
Payroll Checks Issued	5,181	5,000	
State/ Federal Claims	387	400	
General Checks	13,392	13,000	
Number of Accounts with Financial Institutions <i>(incl. CD's)</i>	64	65	65
Tax Receipts Issued	2,454	2,500	2,500
Number of Deposits Made	678	700	700
General Ledger Transactions	66,975	65,000	65,000
Wire & ACH Transactions	1,438	1,500	1,500
Active Capital Projects	30	25	25
Property Transfers	1,200	1,200	1,200
Tax Map Parcels Updated	1,100	1,000	1,000