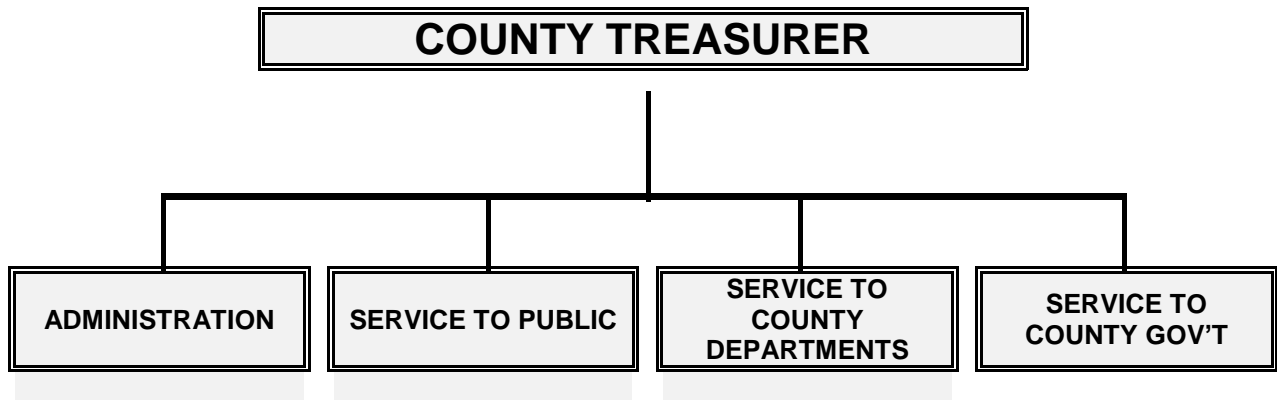


TREASURER'S OFFICE

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 2022, the Treasurer's Office monitored all activities for; accounted for; a \$158,973,466 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 approximately 200 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 is now just known as 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 maintained using an online database 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 online. 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 online 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 2022 Accomplishments:

- Foreclosed on properties owing the 2019 tax. The auction was held online only this year. The auction netted approximately \$31,680.
- Successfully completed 2021 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 a bond rating of AA- from S&P Rating Agency.
- Issued 30 year, \$70 million debt to fund the construction of a new jail.
- At the request of the Oakfield-Alabama Central School District, the Treasurer's Office collected the school's 2022-23 tax bills.
- Continued to support all of the local assessors in carrying out their assessment duties. Supported the City of Batavia and the Towns of Alexander, Batavia, Bergen, Byron, Elba, Oakfield, Pavilion, Pembroke, and Stafford with annual assessment update duties for the 2022 assessment rolls. Continued collaboration with IT to house countywide assessment data for the entire county.
- Continued maintenance of online assessment data sources including PROS, Parcel History Database (PHD) and GIS.
- The Real Property Division has continued the tax map maintenance contract with the Orleans County Real Property Department to perform the tax map maintenance of over 22,000 parcels in Orleans County.

Key 2023 Goals:

- Complete the annual tax foreclosure auction with delinquent parcel owing 2020 taxes.
- Continue working with Three+One to maximize the County's interest earnings.
- Complete the annual independent audit with new auditors Drescher & Malecki.
- Continue to work with the Town Clerks who are utilizing the online tax payments and make this available to any other towns that are interested in setting this service up for their residents.
- Continue to provide tax collection services for Oakfield-Alabama Central School District as well as any other school districts that have interest in this service.
- Continue to support municipalities with their annual assessment projects.
- Continue the in-house maintenance of the County's tax maps and continue the collaborative effort with Orleans County Real Property in regards to the tax map maintenance contract.
- Support the continued development of the GIS site.
- Continued support of the online assessment information that has been made available to the public.
- Continue to support and maintain the virtual desktops and server which houses all of Genesee County's assessment data.

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

Appropriation by Object	Adopted 2021	Actual 2021	Adopted 2022	Estimated 2022	Adopted 2023
Salary/Fringe	710,747	703,983	721,116	721,000	752,417
Equipment	-	-	-	-	-
Contractual	<u>90,585</u>	<u>79,301</u>	<u>90,615</u>	<u>86,000</u>	<u>109,685</u>
Total Appropriation	801,332	783,284	811,731	807,000	862,102
Revenue	<u>283,376</u>	<u>243,794</u>	<u>235,583</u>	<u>240,000</u>	<u>249,670</u>
Net County Support	517,956	539,490	576,148	567,000	612,432
FTE's	8	8	8	8	8

BUDGET HIGHLIGHTS:

- The difference between budgeted and actual revenues in 2021 is largely due to \$50,000 of TASC revenue that was budgeted but not received, this is also the main difference between budgeted revenues in 2021 and 2022.
- The increase in 2023 budgeted revenue is primarily due to the Oakfield-Alabama Central School tax collection contract.
- The increase in 2023 budgeted contractual expense is primarily due to the increase in cost for contracted accounting services as well as increases in estimated paper, printing, and mailing costs.

Indicators	Actual 2021	Budget/Estimate 2022	Estimated 2023
Fiscal Management of County Budget	143,204,679	158,973,466	162,675,497
Gen. Fund Invest Earnings	217,608	550,000	875,000
Open Court & Trust Cases	1	4	3
Tax Searches	76	75	75
Certificates of Residency Issued	174	175	175
General Fund Checks	4,113	4,000	3,800
Payroll Checks Issued	700	500	400
All Other Checks	27,239	26,000	25,000
All Wire & ACH Transactions	23,223	24,000	25,000
State / Federal Claims	447	450	450
Number of Accounts with Financial Institutions	38	25	25
Tax Receipts Issued	970	900	800
Number of Deposits Made	524	550	550
General Ledger Transactions	53,427	54,000	55,000
Open Capital Projects	57	59	60
Property Transfers	1,473	1,500	1,400
Merge Requests Processed	29	30	30
Board of Assessment Review Members Trained	18	13	12
Assessment Update Projects Completed	10	10	10