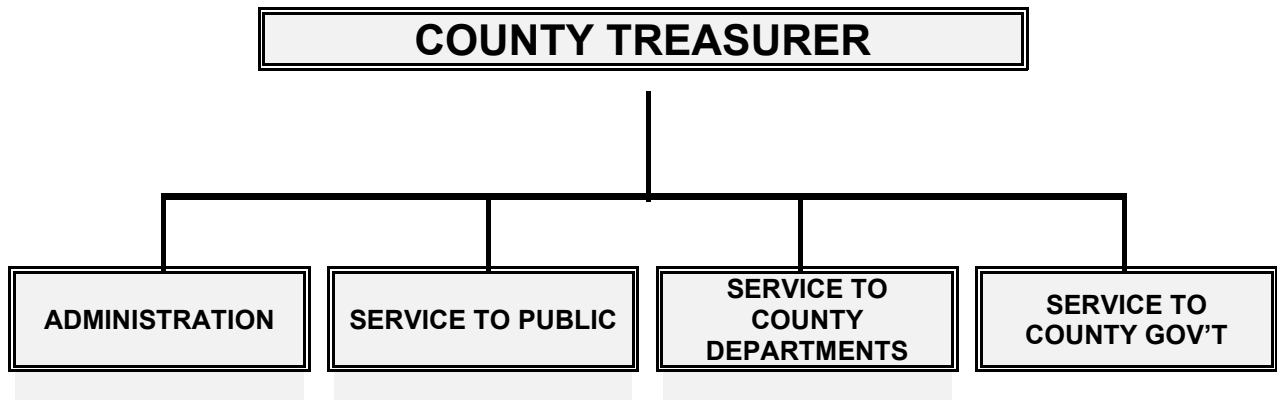


# TREASURER'S OFFICE

## ORGANIZATIONAL CHART



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## 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 2025, the Treasurer's Office monitored all activities for; accounted for; a \$190,415,199 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**

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### **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 2025 Accomplishments:

- The Treasurer's Office completed the tax year 2021 and 2022 foreclosure proceedings and successfully establish new procedures related to the distribution of surplus funds from the 2025 tax foreclosure auction.
- Successfully completed 2024 calendar year audit with the County's independent auditing firm Drescher & Malecki, LLP. The County received an unqualified opinion and was notified that the County's financial operations are run very well.
- The County has not received an updated bond rating, so the latest rating remains AA- from S&P Rating Agency.
- At the request of the Oakfield-Alabama Central School District, the Treasurer's Office continued handling tax collection for the School.
- Continued to support all of the local assessors in carrying out their assessment duties. Supported the City of Batavia and Towns of Alabama, Alexander, Batavia, Bergen, Byron, Elba, Oakfield, Pavilion and Pembroke with annual assessment update duties for the 2025 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.
- Completed the conversion of the tax map maintenance software from ArcMap to ArcGIS Pro. As part of the conversion, new topology rules were established to help clean up and maintain the maps going forward.
- Deployed an online form for Certificate of Residence that has been utilized by many college students.
- At the request of the Supervisor for the Town of Alexander, the Treasurer's Office handled collecting the 2025 Town/County taxes.
- NYS has signed a new Short Term Rental law that we have been working to

understand and implement the changes that are coming. We are also working on implementing new online forms related to occupancy tax collections.

- Assisted in rolling out online payments for the Park Department for camps and weekend events.

#### Key 2026 Goals:

- Complete the tax year 2023 foreclosure proceedings and return to our normal annual tax foreclosure process.
- Continue working with Three+One to maximize the County's interest earnings.
- Complete the annual independent audit with auditors Drescher & Malecki and implement any newly required GASB accounting standards.
- 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 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, hopefully on the ArcGIS Pro software.
- 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 until RPS Online is ready to go live. Work on converting data over to the new RPS Online.
- Continue working with departments to set up online payment options for various fees and charges using our new county website.

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

<b>Appropriation by Object</b>	<b>Amended 2024</b>	<b>Actual 2024</b>	<b>Amended 2025</b>	<b>Estimated 2025</b>	<b>Adopted 2026</b>
Salary/Fringe	841,466	819,421	924,110	924,110	972,953
Equipment	-	-	-	-	-
Contractual	<u>105,775</u>	<u>88,350</u>	<u>107,656</u>	<u>104,200</u>	<u>109,780</u>
Total Appropriation	947,241	907,771	1,031,766	1,028,310	1,082,733
Revenue	<u>261,033</u>	<u>273,567</u>	<u>283,800</u>	<u>283,800</u>	<u>291,208</u>
Net County Support	686,208	634,204	747,966	744,510	791,525
FTE's	8	8	8	8	8

### **BUDGET HIGHLIGHTS:**

- Adopted 2026 Salary/Fringe increase largely due to retirement and medical rate increases and budgeting for position title upgrades for expected personnel changes.
- Adopted 2026 Contractual largely held flat despite increases in specific contracts and an additional \$4,800 contract being budgeted in 2025 that was not previously within the Treasurer's budget.
- Adopted 2026 Revenues increase due to increased chargeback rates.

<b>Indicators</b>	<b>Actual 2024</b>	<b>Budget/Estimate 2025</b>	<b>Estimated 2026</b>
Fiscal Management of County Budget	182,984,828	190,415,199	205,460,943
Gen. Fund Interest Earnings	5,488,151	4,830,000	3,415,650
Open Court & Trust Cases	3	10	12
Tax Searches	59	60	60
Certificates of Residency Issued	213	225	225
General Fund Checks	4,037	4,100	4,100
Payroll Checks Issued	432	425	450
All Other Checks	16,110	15,500	15,500
All Wire & ACH Transactions	23,583	23,500	23,500
State / Federal Claims	438	450	450
Number of Accounts with Financial Institutions	31	30	30
Tax Receipts Issued	905	825	825
Number of Deposits Made	472	500	500
General Ledger Transactions	54,237	54,500	54,500
Open Capital Projects	69	60	65
Property Transfers	1,364	1,400	1,400
Merge Requests Processed	37	35	30
Board of Assessment Review Members Trained	18	10	12
Assessment Update Projects Completed	12	10	10