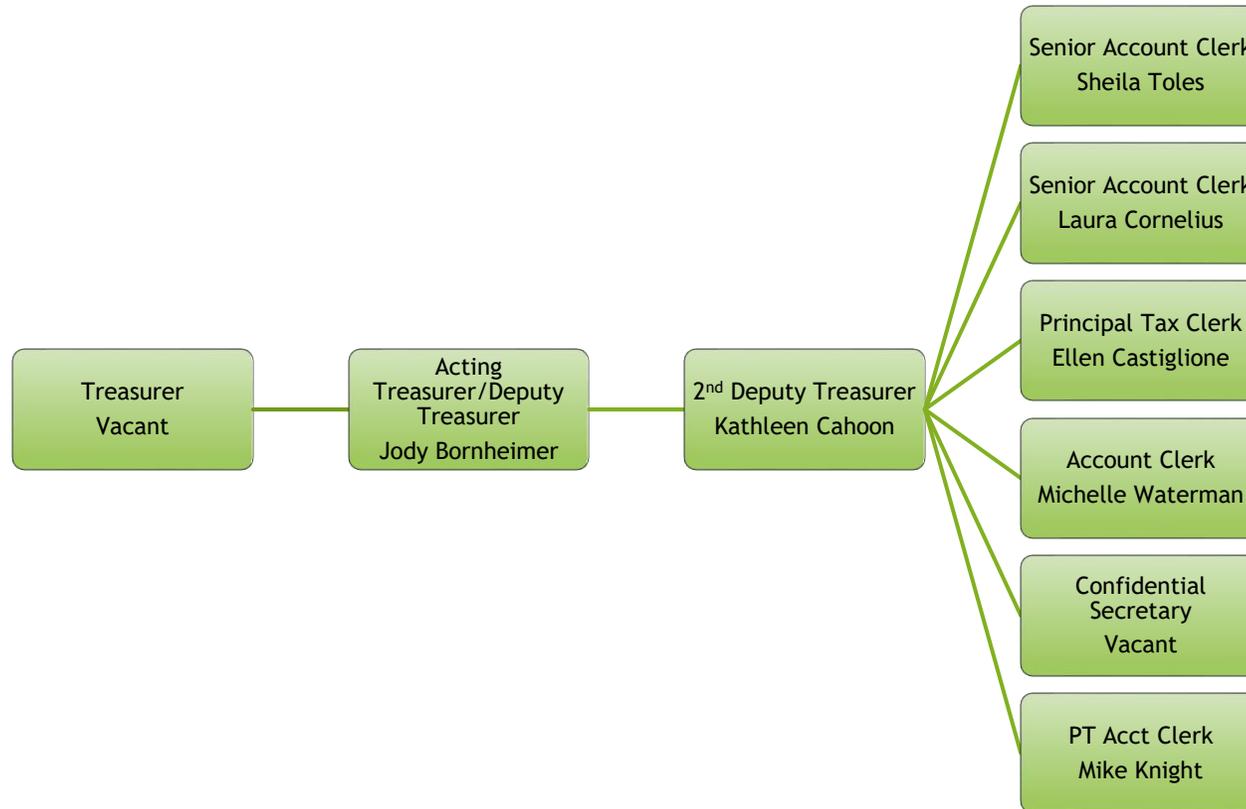


The cover features a white background with abstract green geometric shapes on the left and right sides. The text is centered and reads:

WAYNE COUNTY TREASURER'S OFFICE

2018 ANNUAL REPORT

2018 ORGANIZATION CHART



TREASURER'S OFFICE STAFFING

- ❖ IN 2018, THE TREASURER'S OFFICE CONSISTED OF SIX (6) FULL TIME EMPLOYEES AND ONE (1) PART TIME EMPLOYEE AND TWO (2) VACANT POSITIONS.
- ❖ WITH THE PASSING OF LONG-TIME COUNTY TREASURER TOM WARNICK IN 2017, THE POSITION OF COUNTY TREASURER WAS VACANT. MR. WARNICK'S DEPUTY TREASURER JODY BORNHEIMER ACTED AS COUNTY TREASURER FOR ALL OF 2018.



ROLE OF THE TREASURER'S OFFICE

- ❖ RESPONSIBLE FOR COLLECTING ALL MONEY DUE TO THE COUNTY ALONG WITH FUNDS OWED TO THE MUNICIPALITIES WITHIN ITS BORDERS, THE SCHOOL SYSTEM, THE STATE AND ANY OTHER TAXING ENTITIES WITHIN THE COUNTY.
- ❖ RECEIVING AND RECEIPTING ALL MONEY DUE TO THE COUNTY FROM ITS COLLECTING OFFICERS AND/OR ANY OTHER PERSON WHOSE DUTY IS TO PAY MONEY INTO THE COUNTY TREASURY.
- ❖ DISBURSING FUNDS IN A MANNER AND FOR PURPOSES AS AUTHORIZED BY APPROPRIATE LAW AND AUTHORITY.
- ❖ INVESTING AS APPROPRIATE AND TO ACT AS CHIEF LIAISON BETWEEN THE COUNTY AND ALL OF ITS DEPOSITORY BANKS.
- ❖ MAINTAIN ALL FINANCIAL RECORDS IN A MANNER PRESCRIBED BY STATE LAW AND FOR A SPECIFIED PERIOD OF TIME.
- ❖ PROVIDE CERTIFICATES OF RESIDENCE TO COUNTY RESIDENTS ATTENDING COMMUNITY COLLEGE
- ❖ PROPERTY TAX ENFORCEMENT PROCEEDINGS

DISBURSEMENTS

- ❖ PROCESS PAYROLL CHECKS AS PREPARED BY HUMAN RESOURCES.
 - ❖ NUMBER OF PAPER CHECKS PROCESSED ANNUALLY: 4,745
- ❖ PROCESS ACCOUNTS PAYABLE CHECKS AS APPROVED BY THE COUNTY AUDITOR
 - ❖ NUMBER OF PAPER AP CHECKS PROCESSED: 4,111
 - ❖ NUMBER OF AP EFT PAYMENTS PROCESSED: 87,919
- ❖ PROCESS DSS DISBURSEMENTS AS REQUIRED BY LAW
 - ❖ NUMBER OF PAPER DSS CHECKS PROCESSED 31,616
 - ❖ NUMBER OF DSS EFT PAYMENTS PROCESSED 21,253



PROPERTY TAX COLLECTION 2018

2018	County Tax Levied	Amount Collected by Towns	Unpaid/Returned to County in April	Percentage of \$ Paid to Towns	Percentage Unpaid	Number of Parcels	Number of Parcels Paid	Number of Parcels Unpaid	Percentage of # of Paid Parcels	Percentage of # of Unpaid Parcels
Arcadia	\$4,241,322.17	\$3,472,470.94	\$768,851.23	82%	18%	5269	4938	331	94%	6%
Butler	\$780,471.88	\$578,832.36	\$201,639.52	74%	26%	950	795	155	84%	16%
Galen	\$1,363,367.13	\$858,036.06	\$505,331.07	63%	37%	2146	1911	235	89%	11%
Huron	\$2,327,761.35	\$2,045,127.62	\$282,633.73	88%	12%	2002	1865	137	93%	7%
Lyons	\$1,479,227.75	\$1,098,506.73	\$380,721.02	74%	26%	2331	2081	250	89%	11%
Macedon	\$4,687,265.76	\$4,090,942.30	\$596,323.46	87%	13%	3600	3468	132	96%	4%
Marion	\$1,689,231.85	\$1,466,041.50	\$223,190.35	87%	13%	2022	1928	94	95%	5%
Ontario	\$5,546,032.95	\$5,149,108.04	\$396,924.91	93%	7%	4068	3964	104	97%	3%
Palmyra	\$2,536,216.13	\$2,131,813.02	\$404,403.11	84%	16%	2899	2740	159	95%	5%
Rose	\$861,977.44	\$652,896.40	\$209,081.04	76%	24%	1200	1044	156	87%	13%
Savannah	\$565,166.24	\$392,894.47	\$172,271.77	70%	30%	869	742	127	85%	15%
Sodus	\$3,628,043.84	\$2,846,980.17	\$781,063.67	78%	22%	4335	3932	403	91%	9%
Walworth	\$4,221,173.13	\$3,828,559.47	\$392,613.66	91%	9%	3652	3522	130	96%	4%
Williamson	\$3,257,473.79	\$2,910,503.47	\$346,970.32	89%	11%	3100	2967	133	96%	4%
Wolcott	\$1,655,081.06	\$1,239,676.43	\$415,404.63	75%	25%	2350	2077	273	88%	12%
Total	\$38,839,812.47	\$32,762,388.98	\$6,077,423.49	84%	16%	40793	37974	2819	93%	7%
2018- 591 Installment Agreement Contracts were Initiated										

PROPERTY TAX RE-LEVY

2017 RE-LEVY ONTO 2018 TAXES:

TAXING ENTITY	AMOUNT RETURNED TO COUNTY FOR 2018 COLLECTION
SCHOOL (SEPT 2017)	\$ 4,625,493.84
VILLAGE (JUNE 2017)	\$ 661,872.79
TOTAL	\$ 5,287,366.63



TAX ENFORCEMENT PROCEEDINGS

- ❖ THE TREASURER'S OFFICE INITIATES THE FORECLOSURE PROCEEDING FOR DELINQUENT PROPERTY TAXES AS AUTHORIZED BY APPROPRIATE LAW AND AUTHORITY. THE PROCESS BEGINS BY CONDUCTING A TITLE SEARCH ON ALL PROPERTIES PRIOR TO THE COUNTY TAKING TITLE.

2018 TITLE SEARCHES AND COST:

TYPE OF TITLE SEARCH	NUMBER OF SEARCHES	AMOUNT
FULL SEARCH	456	\$50,160.00
UPDATES	915	\$54,900.00
2018 TOTAL	1371	\$105,060.00

- ❖ THE COUNTY AWARDED A BID FOR A NEW TITLE SEARCH VENDOR. WINNER OF THE BID: CORNING ABSTRACT & CLOSING SERVICES.
- ❖ THE 2018 DELINQUENT PROPERTY TAX AUCTION CONSISTED OF THE FORTY-THREE (43) PROPERTIES.



BANKING

BANKS UTILIZED IN 2018	TYPE OF ACCOUNTS
BANK OF AMERICA	CHECKING ACCOUNT
COMMUNITY BANK	MONEY MARKET ACCOUNT
COMMUNITY BANK TRUST SERVICES	TREASURY BILLS
JP MORGAN CHASE	MONEY MARKET ACCOUNT
KEY BANK	MONEY MARKET ACCOUNT, TREASURY BILLS
LYONS NATIONAL BANK & TRUST	CHECKING, SAVINGS & MONEY MARKET ACCOUNTS
TIOGA STATE BANK	CHECKING ACCOUNT



INVESTMENTS

ALL INVESTMENTS ARE IN US TREASURY NOTES OR CD'S

2018 - GENERAL FUND

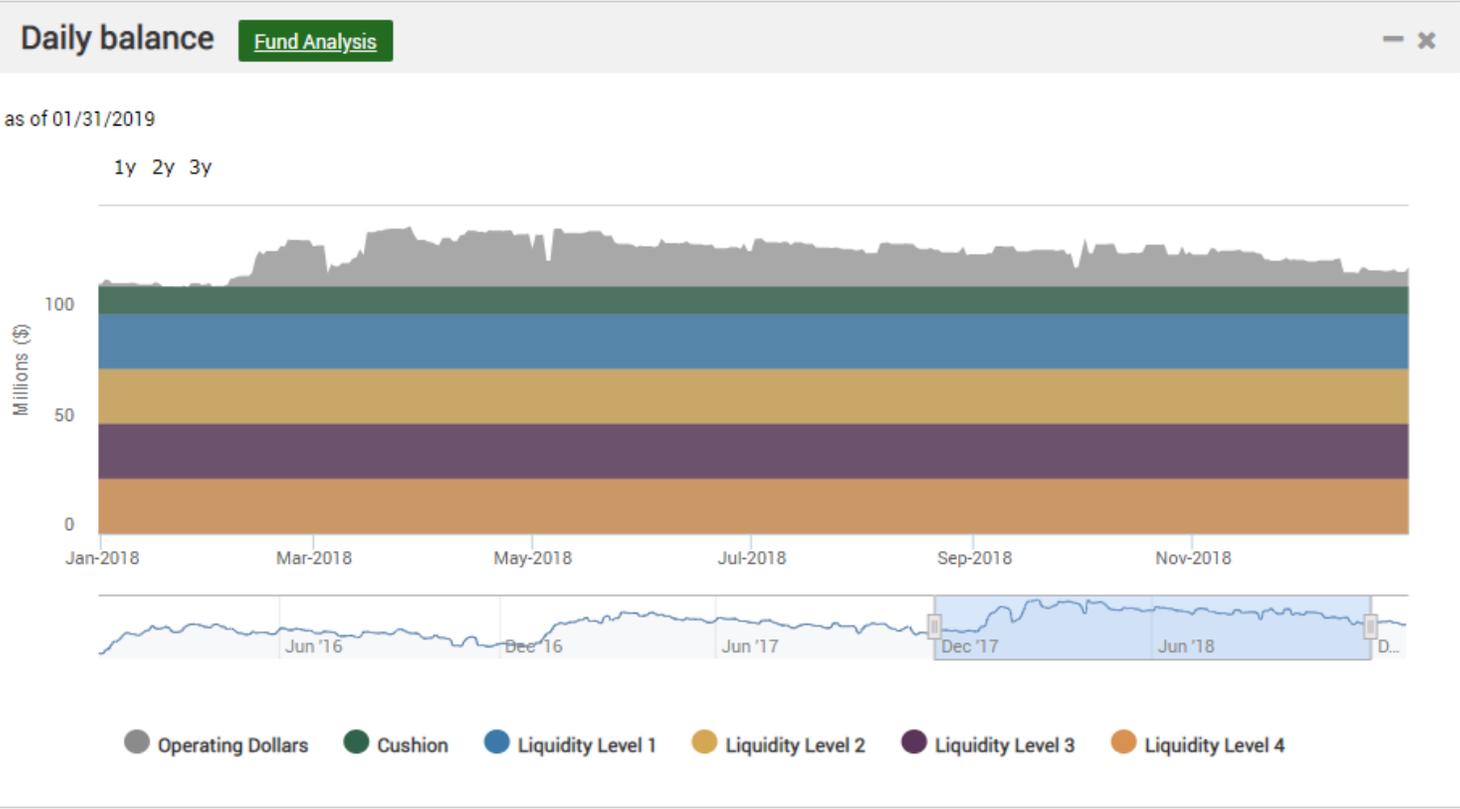
- ❖ TOTAL INTEREST INCOME = \$921,224.38
- ❖ 3+1 ADVISOR CASH FLOW MANAGEMENT = \$(30,000.00)
- ❖ MANNING & NAPIER INVESTMENT ADVISORS = \$(81,829.25)
- ❖ COMMUNITY BANK TRUST CUSTODIAL ACCOUNT FEE = \$(23,847.56)
- ❖ NET INTEREST EARNINGS = \$785,547.57

2017 - GENERAL FUND

- ❖ TOTAL INTEREST INCOME = \$490,948.76
- ❖ 3+1 ADVISOR CASH FLOW MANAGEMENT = \$(30,000.00)
- ❖ MANNING & NAPIER INVESTMENT ADVISORS = \$(67,987.59)
- ❖ COMMUNITY BANK TRUST CUSTODIAL ACCOUNT FEE = \$(28,948.65)
- ❖ NET INTEREST EARNINGS = \$364,012.52



CASH FLOW MANAGEMENT



2018 BOND AND INTEREST PAYMENTS

BOND TYPE	PRINCIPAL PAYMENTS	INTEREST PAYMENT (NET OF SUBSIDY)
NURSING HOME BONDS	\$820,000.00	\$393,394.38
PUBLIC SAFETY BLDG BONDS	\$305,000.00	\$353,629.20
ENERGY BONDS	\$292,000.00	\$22,348.21
2018 TOTAL	\$1,417,000.00	\$769,371.79



OUTSTANDING BOND BALANCES

BOND ISSUANCE	OUTSTANDING BALANCE 12/31/2018	MATURITY DATE
NURSING HOME	\$11,240,000	12/31/2032
PUBLIC SAFETY BUILDING	\$ 7,420,000	12/31/2034
ENERGY BONDS	\$ 2,044,000	12/31/2025



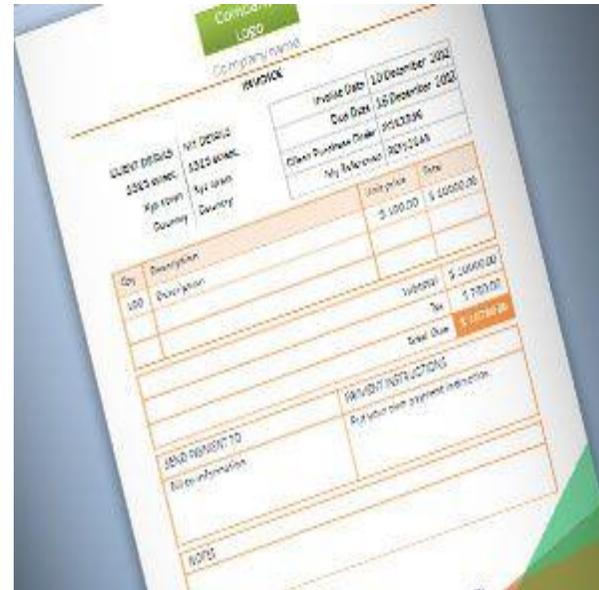
COMMUNITY COLLEGE CERTIFICATES OF RESIDENCY



COUNTY PORTION PAID IN 2018	\$ 4,648,499.88
NUMBER OF CERTIFICATES ISSUED	2,796
AVERAGE COST PER STUDENT	\$ 1,662.55

2018 COMMUNITY COLLEGE CHARGEBACKS BY SCHOOL

BROOME COMMUNITY COLLEGE	\$3993.32
CAYUGA COMMUNITY COLLEGE	\$227,608.12
CORNING COMMUNITY COLLEGE	\$10,036.93
ERIE COUNTY COMMUNITY COLLEGE	\$3,000.83
FASHION INSTITUTE OF TECHNOLOGY	\$71,649.00
FINGER LAKES COMMUNITY COLLEGE	\$3,202,310.80
GENESEE COMMUNITY COLLEGE	\$90,605.25
HERKIMER COUNTY COMMUNITY COLLEGE	\$15,232.00
HUDSON VALLEY COMMUNITY COLLEGE	\$3,231.00
JAMESTOWN COMMUNITY COLLEGE	\$4,912.00
JEFFERSON COMMUNITY COLLEGE	\$4,186.67
MOHAWK VALLEY COMMUNITY COLLEGE	\$606.00
MONROE COMMUNITY COLLEGE	\$941,605.19
NIAGARA COUNTY COMMUNITY COLLEGE	\$4,879.00
NORTH COUNTRY COMMUNITY COLLEGE	\$2,550.00
ONONDAGA COMMUNITY COLLEGE	\$51,258.83
SCHENECTADY COUNTY COMMUNITY COLLEGE	\$1,974.61
SULLIVAN COUNTY COMMUNITY COLLEGE	\$6,289.00
TOMPKINS CORTLAND COMMUNITY COLLEGE	\$2,571.33
TOTAL	\$4,648,499.88



CASINO GAMING REVENUE

CASINO	<u>2016</u>	<u>2017</u>	<u>2018</u>
BATAVIA DOWNS	\$97,828.00	\$91,348.00	\$79,455.00
TRIBAL COMPACT CASINOS	\$396,716.67	\$201,230.75	\$0.00
DEL LAGO CASINO	\$267,771.62	\$161,169.41	\$239,417.73
TIOGA DOWNS CASINO	\$107,108.65	\$102,262.60	\$135,645.55
TOTAL GAMING REVENUE	\$869,424.94	\$556,010.76	\$454,518.28



PLAN FOR TREASURER'S OFFICE IN 2019

- ❖ INCREASE INVESTMENT INCOME
- ❖ REDUCE NUMBER OF PAPER CHECKS ISSUED
- ❖ DEVELOP AN ACCOUNTS RECEIVABLE POLICY AND PROCEDURE
- ❖ DEVELOP A REVENUE RECORDING POLICY AND PROCEDURE
- ❖ INCORPORATE THE USE OF MORE TECHNOLOGY
- ❖ DEVELOP A MISSION STATEMENT

