Treasurer

Our mission is to provide the most effective, efficient and accountable administration of all financial and tax collection activities for the County taxpayers. To administer the revenue of other County departments and investment functions. Continue the process of development and improvements of property records that are made easily accessible to other County departments, the general public and professionals who have a need for the information contained within the treasurer's office.

2017 Accomplishments

Money Receipted
- $249,772,720 in receipts were written and deposited in 2017
- 3.75 FTE plus 3 seasonal employees
- Process streamlining helped reduced seasonal employee hours for the 5th year.
  - Prior to 2013 this office typically spent about $40,000 per year. Now we are under $4,000 per year after significant yearly decreases.
  - We will have only 2 seasonal employees with the 2018 summer tax collection.
- Late 2016 we began planning for paperless distribution of Alio receipts for departments. The process was fully implemented March 1, 2017. We received 100% departmental cooperation. The process is going well.
- The Clifton Larson Allen auditors suggested cash processes and improvements are implemented and while there is always room for improvements I feel the receipt process is very secure.

Property Taxes
- 2017 Contracts to collect the first installment of the Property Taxes included:
  - City of Eau Claire; City of Altoona; and Town of Ludington
- 2017 Municipalities still not collecting within the ACS software are
  - Town of Otter Creek & Town of Wilson
    - This creates extra work for my staff and leaves room for errors since those two municipalities are utilizing hand written receipts.
- 2017 Training was provided to the municipal Treasurers and Clerks.
- The State ended the forestation tax and it was removed from the 2017 tax statement. This did not require a form change for 2017 as we still needed the 2016 comparable.

Property Tax Interest and Penalties (these are not within my 2017 budget or actuals)
- Interest (1% monthly per State Statute)
  - Budget $455,000. Collected $379,713.33
- Penalties (0.5% monthly per County Code)
  - Budget $250,000. Collected $186,973.14
- Investment Interest (short and long term)
  - Budget $100,000. Earned $203,451.45
**Electronic Forms of Payment**

- Eau Claire County contracts with Value Payment Systems to process debit and credit card payments at no cost to the County. The end user pays a fee of either $3.95 for a debit card transaction or 2.39% for a credit card transaction.
  - 2017 we added Probate and the Highway Department
  - Previous to 2017 the following departments are utilizing the service:
    - Treasurer; ADRC; Planning & Development; Register of Deeds; Administration; Corp Counsel; County Clerk; UW Extension; DHS; and Parks & Forest

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**Alignment with Strategic Plan**

<table>
<thead>
<tr>
<th>Ensure Financial Stability</th>
<th>Innovate and adapt.</th>
<th>Improve Collaboration</th>
</tr>
</thead>
<tbody>
<tr>
<td>By creating a new internal Investment report</td>
<td>Paperless internal receipts</td>
<td>Group meetings with municipal Treasurers and Clerks</td>
</tr>
<tr>
<td>Finding and securing better investments</td>
<td>Paperless daily and monthly departmental reports</td>
<td>Serving on County committees such as the Wellness Committee (Deputy Treasurer) and the Facilities Steering Committee (Treasurer)</td>
</tr>
<tr>
<td></td>
<td>Emailing duplicate tax receipts &amp; statements to tax payers</td>
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</tbody>
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**2018 Future Opportunities**

There are two municipalities still receipting tax payments manually; the Town of Otter Creek and the Town of Wilson. We will be striving to get both Town’s on our collection software in 2018. Unfortunately they are not willing to get internet service at this time.

Our current tax collection software originally known as ACS still has not provided us with the settlement program. This continues to be a manual time consuming process. In 2018 we will begin looking at our options of new software. I do not feel it is worth the effort or time to continue the pursuit of any improvements or change orders unless absolutely necessary.

The Treasury continues to work with all departments whenever the need arises where we can help make improvements or create efficiencies.
#1 Treasury Management

Treasury is responsible for the receipting and balancing of all general funds the County receives. We are responsible for ensuring all of the revenue is allocated into the proper departmental revenue accounts. Tax receipting is done on a daily basis in our office. During our peak times we receipt between 500 and 1500 receipts each day. All year we collect delinquent taxes and advance tax payments. Receipts must be kept up to date, as our records serve as official/legal documents in the buying/selling of properties. Balancing funds vs receipts is always completed daily. Short term and long term investments are handled by the Treasurer. Last year we receipted $250 million dollars in our office.

We create and produce the tax rolls for all the County's eighteen municipalities. Calculate mill rates, set up municipal special assessments, county special charges, coordinate and process state tax related materials. Order all forms for tax creation, collection and settlement process. Ensure municipal tax master files reflect first half tax collections for the fifteen municipalities that County does not collect for. Collect the first half for the City of Eau Claire, City of Altoona, and Town of Ladington. This includes twice weekly distribution of collected funds. Calculate January, February, and August Settlements for all taxing jurisdictions. Assume second half collections in February. Provide municipal treasurers and clerks all the assistance that they need to accurately process tax information. Process and remit State reports each month. Give taxpayers, realtors, title companies, attorneys and lending institutions the most reliable and efficient service that we can. We also disburse all county funds and investments via the Treasurer's Office.

## #1 Treasury Management

<table>
<thead>
<tr>
<th>Performance Goal</th>
<th>Outcome Measures</th>
<th>Benchmark 2016</th>
<th>Benchmark 2017</th>
<th>Benchmark YTD2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide tax statements and rolls per WI Statute 74.03</td>
<td>100% of tax rolls and statements will be available to the municipal treasurers by December 8, 2017</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>To give municipal clerks and treasurers all the help that they need to properly process tax information</td>
<td>There will be no fines assessed against Eau Claire Co. due to delay in issuing settlement payments to municipalities, school districts, or the State of WI</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Receipts are written properly for general receipts &amp; taxes</td>
<td>Cash balancing shortage or overage will be less than .0005% of the total</td>
<td>0.00000%</td>
<td>0.000002%</td>
<td>-0.00001%</td>
</tr>
<tr>
<td>Timely bank deposits</td>
<td>100% of receipts issued by 4:30 p.m. are deposited in the bank each day. Checks held are deposited next</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Totals**

<table>
<thead>
<tr>
<th>Budget</th>
<th>Levy</th>
<th>FTE's</th>
</tr>
</thead>
<tbody>
<tr>
<td>$333,750</td>
<td>-$445,000</td>
<td>3.75</td>
</tr>
</tbody>
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