

# 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.

## 2018 Accomplishments

### Money Received

- Over \$250,000,00 in receipts were written and deposited in 2018
- 3.75 FTE plus 3 seasonal employees
- Process streamlining helped reduced seasonal employee hours for the 5<sup>th</sup> 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 going forward
- 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

- 2018 Contracts to collect the first installment of the Property Taxes included:
  - City of Eau Claire; City of Altoona; and Town of Ludington
- 2018 Municipality still not collecting within the ACS software are
  - Town of Otter Creek
    - This creates extra work for my staff and leaves room for errors since this one municipality utilizes hand written receipts.
- 2018 Training was provided to the municipal Treasurers and Clerks.
- No state mandated changes on the tax bill this year

### Property Tax Interest and Penalties

- Interest (1% monthly per State Statute)
  - Budget \$400,000. Collected \$328,149.83
- Penalties (0.5% monthly per County Code)
  - Budget \$200,000. Collected \$168,128.69
- Investment Interest (short and long term)
  - Budget \$100,000. Earned \$437,428.74

### 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.

- 2018 we added Sheriff and Airport
- Previous to 2018 the following departments are utilizing the service:
  - Treasurer; ADRC; Planning & Development; Register of Deeds; Administration; Corp Counsel; County Clerk; UW Extension; DHS; Parks & Forest; Probate; and Highway departments

**Alignment with Strategic Plan**

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

**2019 Future Opportunities**

There is one municipality still receipting tax payments manually; the Town of Otter Creek. We will be striving to get Otter Creek on our collection software in 2019. Unfortunately, they are not willing to get internet service at this time. Going into 2020 it will not be an option for them to do hand receipts. With the implementation of our new software they will have to comply.

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 2019 we will begin working with our new software provider. I do not feel it is worth the effort or time to continue the pursuit of any improvements or change orders unless absolutely necessary for the ACS software.

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

<b>#1 Treasury Management</b>	Budget \$322,694	Levy -\$456,056		FTE's 3.75
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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. Each year we receipt over \$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 Ludington. This includes twice weekly distribution of collected funds. Calculate January, February, and August Settlements for all taxing jurisdictions. We assume second half collections in February for all municipalities. We provide municipal treasurers and clerks all the assistance that they need to accurately process tax information. Process and remit State reports each month. We provide taxpayers, realtors, title companies, attorneys and lending institutions the most reliable and efficient service that we can. We also disburse all county payroll and accounts payable checks.

	<i>(YTD column = Jan-Feb results)</i>			
<b>#1 Treasury Management</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>YTD2019</b>
Total # of real estate tax statements produced (during December):	45,784	45,914	46,205	n/a
- # of real estate tax stmts produced for the City of Eau Claire only	21,650	21,701	21,859	n/a
- # of real estate tax stmts produced outside the City of Eau Claire	24,134	24,213	24,346	n/a
# of personal property tax statements produced (during December):	3,071	3,118	2,911	n/a
# of municipalities supported by Treasurer's Office:	18	18	18	18
# of municipalities contracting with Eau Claire Co for tax collection:	3	4	3	3
# of general transactions processed per year:	3,413	4,146	4,378	766
Dollar total of general transactions processed per year: *	\$98,138,785	\$115,758,691	\$271,118,742	\$75,805,143
# of tax transactions processed during the year:	46,318	59,015	44,906	16,554
Dollar amount of tax transactions collected during the year:	\$114,393,134	\$131,461,564	\$120,904,264	\$48,160,661
Dollar amount of delinquent taxes collected during the year:	\$2,467,786	\$2,552,465	\$1,915,237	\$198,810
# of tax bill statements returned 'undeliverable' requiring followup:	86	58	53	n/a
# of Seasonal Employees	4	3	2	2
Year to date total overage (shortage) of daily cash receipts:	\$45	-\$21	-\$66	-\$0.50
Total dollars collected & processed through Treasurer's office:	\$214,999,705	\$249,772,720	\$393,938,243	\$124,164,614

<b>Performance Goal</b>	<b>Outcome Measures</b>	<b>Benchmark</b>	<b>2017</b>	<b>2018</b>	<b>YTD2019</b>
Provide tax statements and rolls per WI Statute 74.03	100% of tax rolls and statements will be available to the municipal treasurers by December 7, 2018	100%	100%	100%	100%
To give municipal clerks and treasurers all the help that they need to properly process tax information	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.	\$0	\$0	\$0	\$0
Receipts are written properly for general receipts & taxes	Cash balancing shortage or overage will be less than .0005% of the total	0.00002%	-0.00001%	-0.00002%	0.00000%
Timely bank deposits	100% of receipts issued by 4:30 p.m. are deposited in the bank each day. Checks held are deposited next business day.	100%	100%	100%	100%
<b>Totals</b>		<b>Budget \$322,694</b>	<b>Levy -\$456,056</b>		<b>FTE's 3.75</b>

\* General transactions now include all moves of funds for investments which were previously recorded as journal entries by Finance Dep