

COUNTY TREASURER

DEPARTMENT MISSION

Our mission is to provide the most effective, efficient, and accountable administration of all treasury and tax collection activities for the County Taxpayers.

DEPARTMENT BUDGET HIGHLIGHTS

Working with our new land records software “Ascent” which is owned by Transcendent Technologies. Treasury uses it for tax bill preparation, collections, and settlements. We went live 9/1/2020 and the system is working out well for us. All municipalities are collecting within the system and able to run their own reports. The public is now also able to pay online directly into the software, reprint receipts and tax statements.

STRATEGIC DIRECTION AND PRIORITY ISSUES

- Mid-2020 we collaborated with the Parks department to help alleviate a staffing shortage/work overload.
- We will always look for ways to help our internal and external partners to improve processes and efficiencies.

TRENDS AND ISSUES ON THE HORIZON

- Investment income at an all-time low and not expecting any change in 2021.
- Delinquent tax payments remain steady.
- Bank fees will again be substantial for 2021 and 2022. Will be looking at doing an RFP.

OPERATIONAL CHANGES IN 2021

- Continue to look at processes for areas of improvements but no changes planned at this time.

OPERATIONAL CHANGES – WITH FISCAL IMPACT

- IS allocation of equipment and Finance allocation of audit fees being not in my control. Along with COLA, benefits, and the cost of postage.
- I am reducing the Interest Income by 50% in 2022
- I have also increased the Interest and Penalties revenue for 2022 based on recent experience.

POSITION CHANGES IN 2022

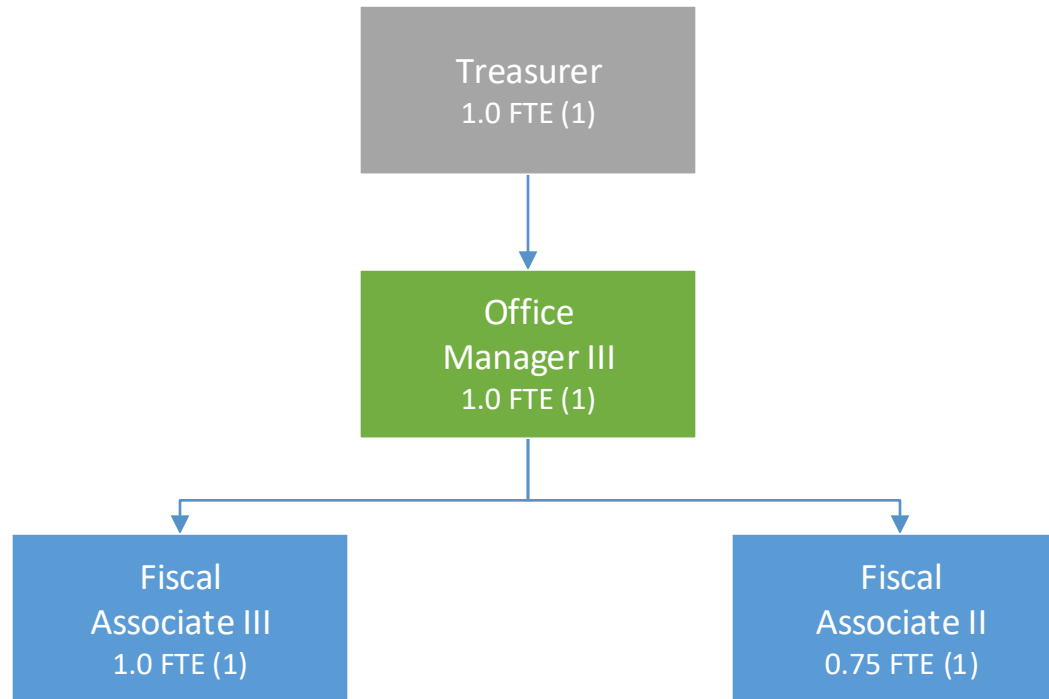
- None planned but we did change one position mid-year 2021.
- We continue to decrease our need of seasonal tax associates.

OPERATIONAL CHANGES – WITHOUT FISCAL IMPACT

- We will continue to educate the public on our new software and their ability to access information online and make payments online.

POTENTIAL RISKS

- This department is operating well with our current staffing levels and equipment. Any changes to those items would have a risk of no longer be timely, efficient, and resourceful.



Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
FTE	4.00	4.00	4.00	4.00	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75

Treasury Management

Duties of the County Treasurer:

- * Daily receipting and balancing of the general funds
- * Short term investing of funds and having sufficient daily cash balances in bank
- * Supply all forms and flash drives with tax reports for the 18 municipalities
- * Collect first installment taxes for City of Eau Claire, Altoona and Town of Ludington
- * Collect second installment for the entire county from February - August
- * Calculate January, February and August settlements for all taxing jurisdictions
- * Create and publish the legal notice for properties entering the tax deed process
- * Certify and sign off that there are no delinquent taxes for timber cutting permits
- * Certify and sign off that there are no unpaid taxes on properties for the purpose of recording plats
- * Maintain records and collect delinquent taxes year round & advanced tax payments prior to the new bills being created
- * Calculate mill rates; enter municipal special charges; county special charges; file associated tax reports with the State of WI
- * Create & produce 18 municipal tax rolls, reports and the 50,000 tax statements. Maintain these records for 15 years
- * Filing and remitting monthly/quarterly/yearly state reports for Register of Deeds; Probate; County Clerk; and Clerk of Courts
- * Daily provide taxpayers, realtors, title companies, attorneys and lending information the most reliable and efficient service possible.
- * File personal property chargebacks with the State
- * Issue tax certificates and create/maintain the sale book
- * Bill and collect the Agricultural Use Value charges
- * Report and publish unclaimed funds for the County
- * Maintain the Lottery Credit list and complete a yearly audit.
- * Reconcile our Alio accounts and prepare journal entries
- * Keep online tax portal current and maintain accuracy
- * Report and pay managed forest land and private forest crop settlements to the Department of Natural Resources
- * Disburse County Payroll and Accounts Payable. Assist in ACH payments both incoming and outgoing.
- * Assist municipal Clerks and Treasurers and provide yearly training for our tax software and key dates for the DOR
- * Prepare a yearly budget; annual report and performance management report.

OUTPUTS		2018	2019	2020	YTD* 2021
Total number of real estate tax statements produced (November/December)		46,205	46,462	46,768	n/a
- Number of real estate tax stmts produced for the City of Eau Claire only		21,859	22,041	22,101	n/a
- Number of real estate tax stmts produced outside the City of Eau Claire		24,346	24,421	24,667	n/a
Number of personal property tax statements produced (November/December)		2,911	2,904	3,059	n/a
Number of municipalities supported by Treasurer's Office		18	18	18	18
Number of municipalities contracting with Eau Claire County for tax collection		3	3	3	3
Number of general transactions processed per year		4,378	4,386	4,172	2,125
Dollar amount of tax transactions collected during the year		\$121,903,350	\$126,558,177	\$123,505,041	\$60,217,198
Dollar amount of delinquent taxes collected during the year		\$1,915,237	\$2,190,508	\$2,400,859	\$1,182,385
Number of Seasonal Employees		2	2	2	2
Year to date total overage (shortage) of daily cash receipts		-\$66	\$5	\$31	\$63
Total tax receipt dollars collected & processed through Treasurer's office		\$123,818,587	\$128,748,685	\$125,905,900	\$61,399,583
Number of Tax Certificates mailed out in September - new measure for 2019		1,049	1,173	1,115	n/a
Number of Letters mailed out "1st installment missed" in February - new measure for 2019		1,160	1,095	1,035	n/a
*YTD indicates Jan-Jun results					
OUTCOMES	Benchmark	2018	2019	2020	YTD* 2021
100% of tax rolls and statements will be available to the municipal treasurers by December 6, 2020	100%	100%	100%	100%	n/a
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	\$0
Cash balancing shortage or overage will be less than .0005% of the total	-0.00002%	-0.00005%	0.00000%	0.00002%	0.00010%
100% of receipts issued by 4:00 p.m. are deposited in the bank each day. Checks held are deposited next business day.	100%	100%	100%	100%	100%
*YTD indicates Jan-Jun results					

County Treasurer

Overview of Revenues and Expenditures

Revenues	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Tax Levy/General Revenue Allocation	(\$486,705)	(\$297,152)	(\$297,152)	(\$255,146)	(\$260,412)	(\$260,412)	-12%
03-Other Taxes	\$523,580	\$457,500	\$487,500	\$487,500	\$487,500	\$487,500	7%
06-Public Charges for Services	\$76,971	\$76,500	\$77,478	\$77,000	\$77,000	\$77,000	1%
09-Other Revenue	\$169,978	\$100,000	\$35,000	\$50,000	\$50,000	\$50,000	-50%
Total Revenues:	\$283,824	\$336,848	\$302,826	\$359,354	\$354,088	\$354,088	5%

Expenditures	2020	2021	2021	2022	2022	2022	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	Change
01-Regular Wages	\$205,022	\$214,069	\$217,504	\$224,104	\$225,504	\$225,504	5%
02-OT Wages	\$926	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0%
03-Payroll Benefits	\$72,486	\$76,579	\$77,492	\$85,150	\$78,484	\$78,484	2%
04-Contractual Services	\$1,618	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	0%
05-Supplies & Expenses	\$35,276	\$25,500	\$29,500	\$29,500	\$29,500	\$29,500	16%
07-Fixed Charges	\$250	\$300	\$300	\$300	\$300	\$300	0%
09-Equipment	\$290	\$3,100	\$3,100	\$3,000	\$3,000	\$3,000	-3%
10-Grants, Contributions, Other	\$3,972	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	0%
11-Other	\$7,961	\$12,100	\$12,100	\$12,100	\$12,100	\$12,100	0%
Total Expenditures:	\$327,802	\$336,848	\$345,196	\$359,354	\$354,088	\$354,088	5%

Net Surplus/(Deficit)- County Treasurer	(\$43,978)	\$0	(\$42,370)	\$0	\$0	\$0	
--	-------------------	------------	-------------------	------------	------------	------------	--

County Treasurer

Budget Analysis

	2021 Adjusted Budget	2021 Operational Changes not Budgeted	Cost to Continue Operations in 2022	2022 Requested Budget
01-Tax Levy/General Revenue Allocation	(\$297,152)	\$2,357	\$39,649	(\$255,146)
03-Other Taxes	\$457,500	-	\$30,000	\$487,500
06-Public Charges for Services	\$76,500	-	\$500	\$77,000
09-Other Revenue	\$100,000	-	(\$50,000)	\$50,000
Total Revenues	\$336,848	\$2,357	\$20,149	\$359,354

01-Regular Wages	\$214,069	\$2,060	\$7,975	\$224,104
02-OT Wages	\$1,000	-	-	\$1,000
03-Payroll Benefits	\$76,579	\$297	\$8,274	\$85,150
04-Contractual Services	\$2,700	-	-	\$2,700
05-Supplies & Expenses	\$25,500	-	\$4,000	\$29,500
07-Fixed Charges	\$300	-	-	\$300
09-Equipment	\$3,100	-	(\$100)	\$3,000
10-Grants, Contributions, Other	\$1,500	-	-	\$1,500
11-Other	\$12,100	-	-	\$12,100
Total Expenditures	\$336,848	\$2,357	\$20,149	\$359,354

County Treasurer

Revenue Assumptions

	2020	2021	2021	2022	2022	2022		
Revenue Source	Actual	Budget	Estimate	Request	Recom- mended	Adopted	Assumptions	Confidence Level %
County Tax Levy	(486,705)	(297,152)	(297,152)	(255,146)	(260,412)	(260,412)		0%
Interest On Taxes	339,006	300,000	320,000	320,000	320,000	320,000	Based on historical data	90%
Penalty On Taxes	169,165	150,000	160,000	160,000	160,000	160,000	Based on historical data	90%
Property Use Value Penalty	15,409	7,500	7,500	7,500	7,500	7,500	Based on historical data	75%
Tax Searches	3,305	3,000	3,000	3,000	3,000	3,000	Based on historical data	100%
Bad Check Charges	660	500	500	500	500	500	Based on historical data	100%
Co Treas Collection Svcs	73,006	73,000	73,978	73,500	73,500	73,500	Based on contracted rates	100%
Interest Investments	169,978	100,000	35,000	50,000	50,000	50,000	Due to low interest rates and assumptions of growth	50%
TOTAL	\$283,824	\$336,848	\$302,826	\$359,354	\$354,088	\$354,088		

County Treasurer
Contracted Services Summary

	2020	2021	2021	2022	2022	2022
Expenditure Type	Actual	Budget	Estimate	Request	Recom- mended	Adopted
Professional Services	-	1,000	1,000	1,000	1,000	1,000
Utilities	960	1,200	1,200	1,200	1,200	1,200
Repairs And Maintenance	658	500	500	500	500	500
Other Contracted Services	-	-	-	-	-	-
Total	\$1,618	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700

County Treasurer
Contracted Services Detail

	2020	2021	2021	2022	2022	2022		
Expenditure	Actual	Budget	Estimate	Request	Recom- mended	Adopted	Description	Expenditure Type
Co Treas/ Accounting & Audit	-	1,000	1,000	1,000	1,000	1,000	Finance Allocation	Professional Services
Co Treas/ Telephone	960	1,200	1,200	1,200	1,200	1,200	Finance Allocation	Utilities
Co Treas/ Service On Machines	658	500	500	500	500	500	Envelope Opener, Money Counters, Folding machine	Repairs And Maintenance
TOTAL	\$1,618	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700		