

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 Treasurer.

DEPARTMENT BUDGET HIGHLIGHTS

In 2023 the County Treasurer will be taking on the Tax Deed process as per state statutes. At that time, we will be changing the process to In Rem. We will need to increase our labor capacity by 25% to accomplish the new responsibility.

STRATEGIC DIRECTION AND PRIORITY ISSUES

- We are constantly striving to not only improve our processes but also the processes of other departments we interact with.
- Electronic forms of payments will continue to be offered and encouraged within our new tax software.

TRENDS AND ISSUES ON THE HORIZON

- Interest rates are continuing to go up so interest income will be significantly higher than last year.
- I do not anticipate any bank fees this year as our Earnings Credit Rate should be high enough to off-set all of them.
- Delinquent tax payments remain steady.
- The Wisconsin Help for Homeowners program has provided over \$100,000 in delinquent tax payments for our residents. I expect we will continue to get payments in 2023.

POSITION CHANGES IN 2023

- Due to taking on the Tax Deed/In Rem process we will be abolishing one 0.75 FTE Fiscal Associate II and creating one 1.0 FTE Fiscal Associate III.
- LTE hours remain constant.

OPERATIONAL CHANGES – WITH FISCAL IMPACT

- Addition of Tax Deed/In Rem program, previously the responsibility of County Clerk

OPERATIONAL CHANGES – WITHOUT FISCAL IMPACT

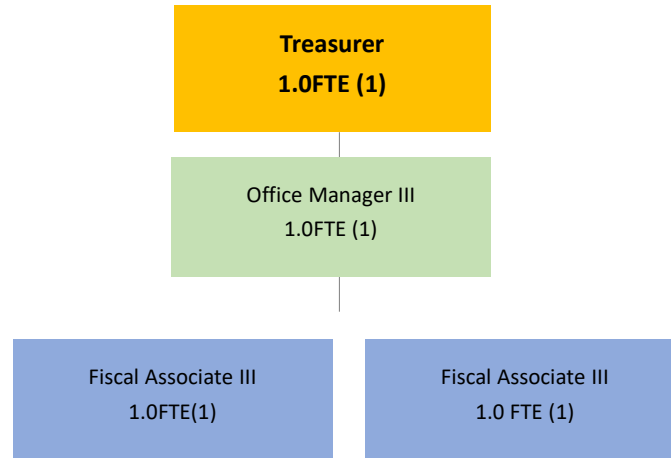
- Continue to educate the public on their ability to pay online, reprint tax statements and reprint receipts.
- Streamlining the credit card processing within the daily bank settlement portion will make increased efficiency for us and easier bank reconciliations for Finance. We signed a new contract with Municipal Bureau Services (MSB) for credit cards; debit cards and e-check processing. Lowering end user fees to 2.35% for credit & debit cards and 50 cents for each e-check no matter how many parcels are being paid for at one time.

County Treasurer

KEY ASSUMPTIONS AND POTENTIAL RISKS

- Treasury is currently operating well at our current staffing levels (when no vacant positions). We will need the additional funds for the increase of responsibility of Tax Deed/In Rem program. We have had a vacant position since February, and it has put a strain on the department in all areas. We are fortunate to have access to LTE hours to assist us as needed.
- 2021 WI Act 216 gives the previous owner of a Tax Deed/In Rem property 5 years to request proceeds from our sale. This could potentially leave us with zero revenue within this program and only our expenses covered.

Treasurer



Year	2022
FTE	4.00

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 WI DOR
- * 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; Co Clerk; and Clerk of Courts
- * Daily provide taxpayers, realtors, title companies, attorneys and lending information accurate & efficient service.
- * File personal property chargebacks with the State
- * Issue tax certificates and create/maintain the yearly 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 monthly 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		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>YTD* 2022</u>
Total number of real estate tax statements produced (November/December)		46,462	50,084	50,357	n/a
<i>Number of real estate tax statements produced for the City of Eau Claire only</i>		22,041	22,964	23,066	n/a
<i>Number of real estate tax statements produced outside the City of Eau Claire</i>		24,421	27,120	27,291	n/a
Number of personal property tax statements produced (November/December)		2,904	3,196	3,222	n/a
Number of municipalities supported by Treasurer's Office		18	18	18	19
Number of municipalities contracting with Eau Claire County for tax collection		3	3	3	3
Number of general transactions processed per year		4,386	4,172	4,228	2,849
Dollar amount of tax transactions collected during the year		\$126,558,177	\$123,855,231	\$126,682,803	\$69,461,824
Dollar amount of delinquent taxes collected during the year		\$2,190,508	\$2,178,446	\$2,360,848	\$381,201
Number of Seasonal Employees		2	2	2	2
Year to date total overage (shortage) of daily cash receipts		\$5	\$31	-\$21	\$16
Total tax receipt dollars collected & processed through Treasurer's office		\$128,748,685	\$126,033,677	\$129,043,651	\$69,843,025
Number of Tax Certificates mailed out in September		1,173	1,115	986	n/a
Number of Letters mailed out "1st installment missed" in February		1,095	1,035	850	780
<i>*YTD indicates Jan-Jun results</i>					
OUTCOMES	Benchmark	2019	2020	2021	YTD* 2022
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 County 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	0.0005%	0.00000%	0.00002%	-0.00002%	0.00002%
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%
<i>*YTD indicates Jan-Jun results</i>					

County Treasurer

Overview of Revenues and Expenditures

Revenues	2021	2022	2022	2023	2023	2023	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	
01-Tax Levy/General Revenue Allocation	(\$297,152)	(\$260,412)	(\$260,412)	(\$443,634)	(\$643,634)	(\$643,634)	147%
03-Other Taxes	\$522,995	\$487,500	\$487,500	\$487,500	\$487,500	\$487,500	0%
06-Public Charges for Services	\$77,271	\$77,000	\$77,000	\$77,000	\$77,000	\$77,000	0%
09-Other Revenue	(\$34,175)	\$50,000	\$300,000	\$310,000	\$510,000	\$510,000	920%
Total Revenues:	\$268,938	\$354,088	\$604,088	\$430,866	\$430,866	\$430,866	22%

Expenditures	2021	2022	2022	2023	2023	2023	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Adopted	
01-Regular Wages	\$215,771	\$225,504	\$205,581	\$242,426	\$242,426	\$242,426	8%
02-OT Wages	\$1,132	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500	50%
03-Payroll Benefits	\$78,924	\$78,484	\$75,532	\$132,140	\$132,140	\$132,140	68%
04-Contractual Services	\$2,613	\$2,700	\$2,700	\$7,600	\$7,600	\$7,600	181%
05-Supplies & Expenses	\$32,547	\$29,500	\$35,600	\$40,300	\$40,300	\$40,300	37%
07-Fixed Charges	\$279	\$300	\$300	\$300	\$300	\$300	0%
09-Equipment	\$2,580	\$3,000	\$3,000	\$4,500	\$4,500	\$4,500	50%
10-Grants, Contributions, Other	(\$80)	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	0%
11-Other	\$4,601	\$12,100	\$6,100	\$600	\$600	\$600	-95%
Total Expenditures:	\$338,366	\$354,088	\$331,813	\$430,866	\$430,866	\$430,866	22%

Net Surplus/(Deficit)- County Treasurer	(\$69,428)	\$0	\$272,275	\$0	\$0	\$0	
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County Treasurer

Budget Analysis

	2022 Adjusted Budget	Add Tax Deed/In Rem Program	2023 Position Changes	Cost to Continue Operations in 2023	2023 Requested Budget
01-Tax Levy/General Revenue Allocation	(\$260,412)	(\$3,000)	\$16,846	(\$197,068)	(\$443,634)
03-Other Taxes	\$487,500	-	-	-	\$487,500
06-Public Charges for Services	\$77,000	-	-	-	\$77,000
09-Other Revenue	\$50,000	\$10,000	-	\$250,000	\$310,000
Total Revenues	\$354,088	\$7,000	\$16,846	\$52,932	\$430,866

01-Regular Wages	\$225,504	-	\$14,758	\$2,164	\$242,426
02-OT Wages	\$1,000	-	-	\$500	\$1,500
03-Payroll Benefits	\$78,484	-	\$2,088	\$51,568	\$132,140
04-Contractual Services	\$2,700	\$4,800	-	\$100	\$7,600
05-Supplies & Expenses	\$29,500	\$2,200	-	\$8,600	\$40,300
07-Fixed Charges	\$300	-	-	-	\$300
09-Equipment	\$3,000	-	-	\$1,500	\$4,500
10-Grants, Contributions, Other	\$1,500	-	-	-	\$1,500
11-Other	\$12,100	-	-	(\$11,500)	\$600
Total Expenditures	\$354,088	\$7,000	\$16,846	\$52,932	\$430,866

County Treasurer

Revenue Assumptions

	2021	2022	2022	2023	2023	2023		
Revenue Source	Actual	Budget	Estimate	Request	Recom- mended	Adopted	Assumptions	Confidence Level %
County Tax Levy	(297,152)	(260,412)	(260,412)	(443,634)	(643,634)	(643,634)	Giving to the Levy	90%
Interest On Taxes	345,416	320,000	320,000	320,000	320,000	320,000	Based on historical data	90%
Penalty On Taxes	173,139	160,000	160,000	160,000	160,000	160,000	Based on historical data	90%
Property Use Value Penalty	2,495	7,500	7,500	7,500	7,500	7,500	Based on historical data	50%
Omitted Taxes	1,946	-	-	-	-	-	Unpredictable Assessor errors	0%
Tax Searches	2,902	3,000	3,000	3,000	3,000	3,000	Based on historical data	90%
Bad Check Charges	390	500	500	500	500	500	Based on historical data	90%
Co Treas Collection Svcs	73,978	73,500	73,500	73,500	73,500	73,500	Based on contracted rates	100%
Interest Investments	33,825	50,000	300,000	300,000	500,000	500,000	Based on increased interest rates	90%
Change In Fair Value Of Investments	(68,000)	-	-	-	-	-	Unrealized gain/loss on investments; unpredictable so no budget for this.	0%
Sale Of Tax Deeds/Profits	-	-	-	10,000	10,000	10,000	Based on historical data	0%
TOTAL	\$268,938	\$354,088	\$604,088	\$430,866	\$430,866	\$430,866		

County Treasurer
Contracted Services Summary

	2021	2022	2022	2023	2023	2023
Expenditure Type	Actual	Budget	Estimate	Request	Recom- mended	Adopted
Professional Services	1,059	1,000	1,000	5,800	5,800	5,800
Utility Services	960	1,200	1,200	1,200	1,200	1,200
Repairs And Maintenance	594	500	500	600	600	600
Other Contracted Services	-	-	-	-	-	-
Total	\$2,613	\$2,700	\$2,700	\$7,600	\$7,600	\$7,600

County Treasurer

Contracted Services Detail

	2021	2022	2022	2023	2023	2023		
Expenditure	Actual	Budget	Estimate	Request	Recom- mended	Adopted	Description	Expenditure Type
Co Treas/ Accounting & Audit	1,059	1,000	1,000	1,000	1,000	1,000	Allocation of CLA yearly Finance audit	Professional Services
Co Treas/ Other Profess Serv	-	-	-	500	500	500	Tax Deed related - property insurance	Professional Services
Co Treas/ Telephone	960	1,200	1,200	1,200	1,200	1,200	Telephone	Utility Services
Co Treas/ Rep & Maint Serv Oth	-	-	-	4,000	4,000	4,000	Tax Deed related - mowing, plowing, cleaning srvc	Professional Services
Co Treas/ Service On Machines	594	500	500	600	600	600	Folding/Stuffing; currency counter; envelope opener	Repairs And Maintenance
Co Treas/ Recording/Filing	-	-	-	300	300	300	Tax Deed related - recording documents	Professional Services
TOTAL	\$2,613	\$2,700	\$2,700	\$7,600	\$7,600	\$7,600		