

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 2024 we hope to be as current as possible on all tax delinquent properties (meaning only three years of delinquencies on the books). We will be following the guidelines for Tax Deed and In Rem proceedings.

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 online tax payments are functioning well, and we will be promoting the service more in 2024.
- We plan to utilize the State Debt Collection program once approved by the board.

TRENDS AND ISSUES ON THE HORIZON

- Interest rates may fall slightly in 2024 due to the presidential election year and the current high market level.
- The only bank fees come from the Bremer Wealth investment accounts.
- The Wisconsin Help for Homeowners program is still funded so we will continue to educate those taxpayers we feel may be eligible for the program. It covers delinquent property taxes, utilities, and mortgage payments.
- The Governor signed a bill to remove the Personal Property taxes. The details are not yet available, but I anticipate this to happen with the 2024 tax statement.

OPERATIONAL CHANGES IN 2023

- On 01/01/23 Treasury took over the Tax Deed/In Rem proceedings. This was reflected in the 2023 Adopted Budget.
- We will not be utilizing LTE hours during the second installment period since we are fully staffed, and the parking lot will be closed for maintenance. I expect more mailed and online payments.

POSITION CHANGES IN 2024

- No changes anticipated.

OPERATIONAL CHANGES – WITH FISCAL IMPACT

- No changes anticipated.

County Treasurer

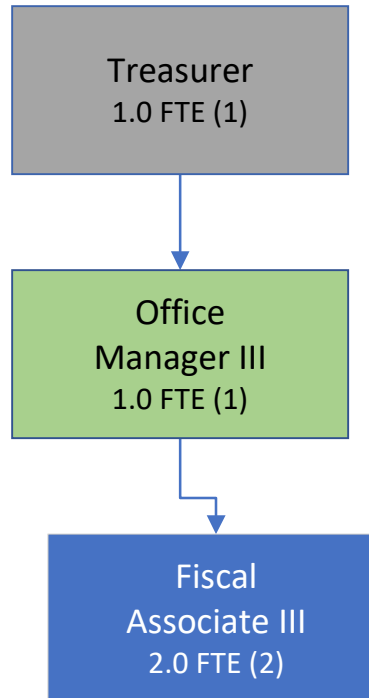
OPERATIONAL CHANGES – WITHOUT FISCAL IMPACT

- Continue to educate the public on ways to access our online land records suite. They can pay online, reprint tax statements and reprint receipts.

KEY ASSUMPTIONS AND POTENTIAL RISKS

- Treasury is currently operating well at our current staffing levels (when no vacant positions). We are fortunate to have two LTE's available to assist us as needed.
- I assume with ACT 216 we will only be covering the costs incurred for the In Rem/Tax Deed processes. Former owners now have 5 years to claim any proceeds we have remaining once the property is sold. We plan to utilize the Wisconsin Surplus Online Auction.

County Treasurer



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 19 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 19 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		2020	2021	2022	YTD* 2023
Total number of real estate tax statements produced (November/December)		50,084	50,357	50,804	n/a
<i>Number of real estate tax statements produced for the City of Eau Claire only</i>		22,964	23,066	23,418	n/a
<i>Number of real estate tax statements produced outside the City of Eau Claire</i>		27,120	27,291	27,386	n/a
Number of personal property tax statements produced (November/December)		3,196	3,222	3,128	n/a
Number of municipalities supported by Treasurer's Office		18	18	19	19
Number of municipalities contracting with Eau Claire County for tax collection		3	3	3	3
Number of general transactions processed per year		4,172	4,228	3,829	1,676
Dollar amount of tax transactions collected during the year		\$123,855,231	\$126,682,803	\$141,986,733	\$63,774,725
Dollar amount of delinquent taxes collected during the year		\$2,178,446	\$2,360,848	\$2,009,680	\$487,585
Number of Seasonal Employees		2	2	2	2
Year to date total overage (shortage) of daily cash receipts		\$31	-\$21	\$23	-\$42
Total tax receipt dollars collected & processed through Treasurer's office		\$126,033,677	\$129,043,651	\$143,996,413	\$64,262,310
Number of Tax Certificates mailed out in September		1,115	986	1,110	n/a
Number of Letters mailed out "1st installment missed" in February		1,035	850	740	780
<i>*YTD indicates Jan-Jun results</i>					
OUTCOMES	Benchmark	2020	2021	2022	YTD* 2023
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%	0.00002%	-0.00002%	0.00002%	-0.00007%
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>					

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Overview of Revenues and Expenditures

Revenues	2022	2023	2023	2024	2024	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Change
01-Tax Levy/General Revenue Allocation	(\$260,412)	(\$643,634)	(\$643,634)	(\$1,347,529)	(\$1,847,529)	-187%
03-Other Taxes	\$445,185	\$487,500	\$475,964	\$487,500	\$487,500	0%
06-Public Charges for Services	\$74,884	\$77,000	\$76,196	\$77,000	\$77,000	0%
09-Other Revenue	\$52,543	\$510,000	\$2,009,035	\$1,250,000	\$1,750,000	243%
Total Revenues:	\$312,200	\$430,866	\$1,917,561	\$466,971	\$466,971	8%

Expenditures	2022	2023	2023	2024	2024	%
	Actual	Adjusted Budget	Estimate	Request	Recommended	Change
01-Regular Wages	\$211,337	\$242,426	\$246,500	\$260,968	\$260,968	8%
02-OT Wages	\$1,009	\$1,500	\$1,500	\$1,500	\$1,500	0%
03-Payroll Benefits	\$98,085	\$132,140	\$106,403	\$132,922	\$132,922	1%
04-Contracted Services	\$2,809	\$7,600	\$7,600	\$7,631	\$7,631	0%
05-Supplies & Expenses	\$65,068	\$40,900	\$51,700	\$57,650	\$57,650	41%
07-Fixed Charges	\$279	\$300	\$300	\$300	\$300	0%
09-Equipment	\$6,404	\$4,500	\$8,500	\$4,500	\$4,500	0%
10-Grants, Contributions, Other	\$2,034	\$1,500	\$1,500	\$1,500	\$1,500	0%
Total Expenditures:	\$387,024	\$430,866	\$424,003	\$466,971	\$466,971	8%

Net Surplus/(Deficit)- County Treasurer	(\$74,824)	\$0	\$1,493,558	\$0	\$0	
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Budget Analysis

	2023 Adjusted Budget	Cost to Continue Operations in 2024	2024 Requested Budget
01-Tax Levy/General Revenue Allocation	(\$643,634)	(\$703,895)	(\$1,347,529)
03-Other Taxes	\$487,500	-	\$487,500
06-Public Charges for Services	\$77,000	-	\$77,000
09-Other Revenue	\$510,000	\$740,000	\$1,250,000
Total Revenues	\$430,866	\$36,105	\$466,971

01-Regular Wages	\$242,426	\$18,542	\$260,968
02-OT Wages	\$1,500	-	\$1,500
03-Payroll Benefits	\$132,140	\$782	\$132,922
04-Contracted Services	\$7,600	\$31	\$7,631
05-Supplies & Expenses	\$40,900	\$16,750	\$57,650
07-Fixed Charges	\$300	-	\$300
09-Equipment	\$4,500	-	\$4,500
10-Grants, Contributions, Other	\$1,500	-	\$1,500
Total Expenditures	\$430,866	\$36,105	\$466,971

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Revenue Assumptions

	2022	2023	2023	2024	2024		
Revenue Source	Actual	Budget	Estimate	Request	Recom- mended	Assumptions	Confidence Level %
County Tax Levy	(260,412)	(643,634)	(643,634)	(1,347,529)	(1,847,529)	Giving to levy	90%
Interest On Taxes	284,346	320,000	300,000	320,000	320,000	Based on historical data	90%
Penalty On Taxes	142,053	160,000	150,000	160,000	160,000	Based on historical data	90%
Property Use Value Penalty	13,669	7,500	16,280	7,500	7,500	Based on historical data	50%
Omitted Taxes	5,118	-	9,684	-	-	Unpredictable Assesor errors	50%
Tax Searches	4,177	3,000	2,500	3,000	3,000	Based on historical data	90%
Bad Check Charges	370	500	1,000	500	500	Based on historical data	90%
Co Treas Collection Svcs	70,337	73,500	72,696	73,500	73,500	Based on contracted rates	100%
Interest Investments	489,995	500,000	2,000,000	1,250,000	1,750,000	Based on current market	90%
Change In Fair Value Of Investments	(437,452)	-	-	-	-	Unrealized gain/loss; unpredictable	50%
Co Treas/ Sale Of Tax Deeds	-	10,000	6,000	-	-	Act 216 return of proceeds	50%
TOTAL	\$312,200	\$430,866	\$1,917,561	\$466,971	\$466,971		

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Contracted Services Summary

	2022	2023	2023	2024	2024
Expenditure Type	Actual	Budget	Estimate	Request	Recom- mended
Professional Services	1,174	1,500	1,500	1,531	1,531
Utility Services	1,200	1,200	1,200	1,200	1,200
Repairs And Maintenance	435	4,600	4,600	4,600	4,600
Other Contracted Services	-	300	300	300	300
Total	\$2,809	\$7,600	\$7,600	\$7,631	\$7,631

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Contracted Services Detail

Expenditure	2022	2023	2023	2024	2024	Description	Expenditure Type
	Actual	Budget	Estimate	Request	Recom- mended		
Co Treas/ Accounting & Audit	1,174	1,000	1,000	1,031	1,031	My apportioned expense from Finance	Professional Services
Co Treas/ Other Profess Serv	-	500	500	500	500	Related to the In Rem/Tax Deed services	Professional Services
Co Treas/ Telephone	1,200	1,200	1,200	1,200	1,200	Office Telephone	Utility Services
Co Treas/ Rep & Maint Serv Oth	-	4,000	4,000	4,000	4,000	In Rem/Tax Deed property needs	Repairs And Maintenance
Co Treas/ Service On Machines	435	600	600	600	600	Folding/Stuffing machine plus other items	Repairs And Maintenance
Co Treas/ Recording/Filing	-	300	300	300	300	Quit Claim deeds for In Rem/Tax Deed	Other Contracted Services
TOTAL	\$2,809	\$7,600	\$7,600	\$7,631	\$7,631		