

# 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 2025 we hope to be as current as possible on all tax delinquent properties (meaning only three years of delinquencies on the books). We are following the guidelines for the Tax Deed and In Rem proceedings adopted by the board.

## 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.
- We will continue to promote online tax payments by including a staffer with the tax statements again this year.
- We hope to utilize the State Debt Collection program recently approved by the board.

## TRENDS AND ISSUES ON THE HORIZON

- Interest rates remain constant at this time. The upcoming election and other economic factors may reduce them slightly.
- Personal Property repeal went into effect 1/1/2024. The 2024 tax statements will no longer include personal property. Instead, we will receive a lump sum aid payment going forward for all personal property that did not shift to the Real Estate property bills.

## BUDGET CHANGES: REVENUES

- Reduction of earned interest income is anticipated due to lower levels of available cash on hand to invest.
- Act 216 regarding the sale of tax delinquent properties prohibits the county from retaining any proceeds. We will only retain the funds equal to our expenses.

## BUDGET CHANGES: EXPENDITURES

- Personnel costs are up. All other expenses remain constant with a zero percent increase.
- The In Rem process does add additional expenditures but I do recover those costs at time of sale.

## POSITION CHANGES IN 2025

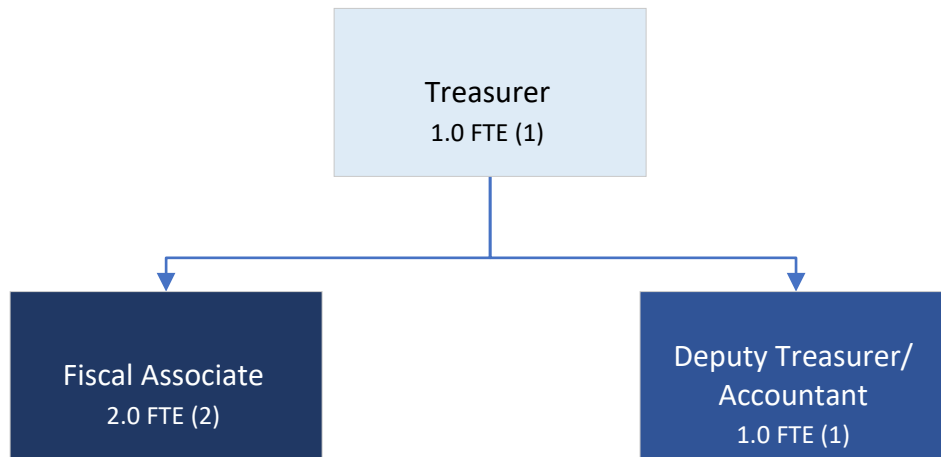
- In 2024 the Office Manager/Deputy Treasurer title was changed to reflect the true duties of the position. The new position title is Deputy Treasurer/Accountant. No change in pay.
- No anticipated position changes in 2025.

## 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. Typically, this is now December – February.
- As fund balance is spent down, the earned interest income will decrease. Interest rates could decrease slightly yet 2024.

# Treasurer

2024 FTE: 4.0



## 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		2021	2022	2023	YTD* 2024
Total number of real estate tax statements produced (November/December)		50,357	50,804	51,174	n/a
<i>Number of real estate tax statements produced for the City of Eau Claire only</i>		23,066	23,418	23,638	n/a
<i>Number of real estate tax statements produced outside the City of Eau Claire</i>		27,291	27,386	27,536	n/a
Number of personal property tax statements produced (November/December)		3,222	3,128	3,236	n/a
Number of municipalities supported by Treasurer's Office		18	19	19	19
Number of municipalities contracting with Eau Claire County for tax collection		3	3	3	3
Number of general transactions processed per year		4,228	3,829	3,276	1,682
Dollar amount of tax transactions collected during the year		\$126,682,803	\$141,986,733	\$133,478,372	\$75,849,550
Dollar amount of delinquent taxes collected during the year		\$2,360,848	\$2,009,680	\$2,115,257	\$490,500
Number of Seasonal Employees		2	2	2	2
Year to date total overage (shortage) of daily cash receipts		-\$21	\$23	\$36	-\$40
Total tax receipt dollars collected & processed through Treasurer's office		\$129,043,651	\$143,996,413	\$135,593,629	\$76,340,050
Number of Tax Certificates mailed out in September		986	1,110	1,113	n/a
Number of Letters mailed out "1st installment missed" in February		850	740	749	791
*YTD indicates Jan-Jun results					
OUTCOMES	Benchmark	2021	2022	2023	YTD* 2024
100% of tax rolls and statements will be available to the municipal treasurers by December 6, 2020	100%	100%	100%	100%	100%
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%	0.00003%	-0.00005%
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	2023	2024	2024	2025	2025	%
	Actual	Adjusted Budget	Estimate	Request	Recom-mended	Change
01-County Funding	(\$643,636)	(\$1,847,529)	(\$1,847,529)	(\$1,337,711)	(\$1,589,044)	14%
03-Other Taxes	\$489,846	\$487,500	\$487,500	\$487,500	\$487,500	0%
06-Public Charges for Services	\$77,266	\$77,000	\$78,365	\$78,000	\$78,000	1%
09-Other Revenue	\$2,173,568	\$1,750,000	\$2,070,650	\$1,265,000	\$1,490,000	-15%
Total Revenues:	\$2,097,043	\$466,971	\$788,986	\$492,789	\$466,456	0%

Expenditures	2023	2024	2024	2025	2025	%
	Actual	Adjusted Budget	Estimate	Request	Recom-mended	Change
01-Regular Wages	\$249,517	\$260,968	\$260,968	\$274,802	\$272,988	5%
02-OT Wages	\$582	\$1,500	\$1,500	\$2,000	\$2,000	33%
03-Payroll Benefits	\$103,845	\$132,922	\$131,560	\$144,406	\$119,887	-10%
04-Contracted Services	\$4,143	\$7,631	\$7,891	\$8,786	\$8,786	15%
05-Supplies & Expenses	\$50,799	\$57,650	\$51,400	\$56,525	\$56,525	-2%
07-Fixed Charges	\$275	\$300	\$270	\$270	\$270	-10%
09-Equipment	\$8,498	\$4,500	\$3,500	\$4,500	\$4,500	0%
10-Grants, Contributions, Other	(\$36)	\$1,500	\$500	\$1,500	\$1,500	0%
Total Expenditures:	\$417,623	\$466,971	\$457,589	\$492,789	\$466,456	0%

Net Surplus/(Deficit)- County Treasurer	\$1,679,420	\$0	\$331,397	\$0	\$0	
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# County Treasurer

## Budget Analysis

	2024 Adjusted Budget	Cost to Continue Operations in 2025	2025 Requested Budget
01-County Funding	(\$1,847,529)	\$509,818	(\$1,337,711)
03-Other Taxes	\$487,500	-	\$487,500
06-Public Charges for Services	\$77,000	\$1,000	\$78,000
09-Other Revenue	\$1,750,000	(\$485,000)	\$1,265,000
<b>Total Revenues</b>	<b>\$466,971</b>	<b>\$25,818</b>	<b>\$492,789</b>

01-Regular Wages	\$260,968	\$13,834	\$274,802
02-OT Wages	\$1,500	\$500	\$2,000
03-Payroll Benefits	\$132,922	\$11,484	\$144,406
04-Contracted Services	\$7,631	\$1,155	\$8,786
05-Supplies & Expenses	\$57,650	(\$1,125)	\$56,525
07-Fixed Charges	\$300	(\$30)	\$270
09-Equipment	\$4,500	-	\$4,500
10-Grants, Contributions, Other	\$1,500	-	\$1,500
<b>Total Expenditures</b>	<b>\$466,971</b>	<b>\$25,818</b>	<b>\$492,789</b>

# County Treasurer

## Revenue Assumptions

	2023	2024	2024	2025	2025		
Revenue Source	Actual	Budget	Estimate	Request	Recom- mended	Assumptions	Confidence Level %
County Tax Levy	(643,636)	(1,847,529)	(1,847,529)	(1,337,711)	(1,589,044)	County funding request	80%
Interest On Taxes	306,810	320,000	320,000	320,000	320,000	Based on historical data	80%
Penalty On Taxes	153,405	160,000	160,000	160,000	160,000	Based on historical data	80%
Property Use Value Penalty	19,947	7,500	7,500	7,500	7,500	Based on historical data	50%
Omitted Taxes	9,684	-	-	-	-	Unpredictable Assesor Errors	50%
Tax Searches	3,580	3,000	3,000	3,000	3,000	Based on historical data	70%
Bad Check Charges	990	500	500	500	500	Based on historical data	70%
Co Treas Collection Svcs	72,696	73,500	74,865	74,500	74,500	Based on contracted rates	100%
Interest Investments	1,980,556	1,750,000	2,000,000	1,250,000	1,475,000	Cash lower; rates steady	70%
Change In Fair Value Of Investments	190,033	-	50,000	-	-	Unpredictable/not budgeted	50%
Realized Gain/(Loss) On Investments	(11,476)	-	-	-	-	Unpredictable/not budgeted	50%
Co Treas/ Sale Of Tax Deeds	7,992	-	20,000	15,000	15,000	Act 216 InRem Fees	70%
Co Treas/ Misc Revenue	6,462	-	650	-	-	Rare revenue items	100%
<b>TOTAL</b>	<b>\$2,097,043</b>	<b>\$466,971</b>	<b>\$788,986</b>	<b>\$492,789</b>	<b>\$466,456</b>		

# County Treasurer

## Contracted Services Summary

	2023	2024	2024	2025	2025
Expenditure Type	Actual	Budget	Estimate	Request	Recom- mended
Professional Services	2,540	1,831	5,331	5,226	5,226
Utility Services	1,200	1,200	960	960	960
Repairs And Maintenance	403	4,600	1,600	2,600	2,600
Other Contracted Services	-	-	-	-	-
<b>Total</b>	<b>\$4,143</b>	<b>\$7,631</b>	<b>\$7,891</b>	<b>\$8,786</b>	<b>\$8,786</b>



# County Treasurer

## Contracted Services Detail

	2023	2024	2024	2025	2025		
Expenditure	Actual	Budget	Estimate	Request	Recom- mended	Description	Expenditure Type
Co Treas/ Accounting & Audit	1,149	1,031	1,031	1,051	1,051	Annual Audit allocation from Finance	Professional Services
Co Treas/ Other Profess Serv	1,360	500	4,000	4,000	4,000	Title Searches/GAL fees for InRem	Professional Services
Co Treas/ Telephone	1,200	1,200	960	960	960	Office Telephone	Utility Services
Co Treas/ Rep & Maint Serv Oth	153	4,000	1,000	2,000	2,000	Securing InRem properties	Repairs And Maintenance
Co Treas/ Service On Machines	250	600	600	600	600	Folder, Sealer, Stuffer, Opener, Counter	Repairs And Maintenance
Co Treas/ Recording/Filing	31	300	300	175	175	ROD fees for InRem properties	Professional Services
<b>TOTAL</b>	<b>\$4,143</b>	<b>\$7,631</b>	<b>\$7,891</b>	<b>\$8,786</b>	<b>\$8,786</b>		