

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.

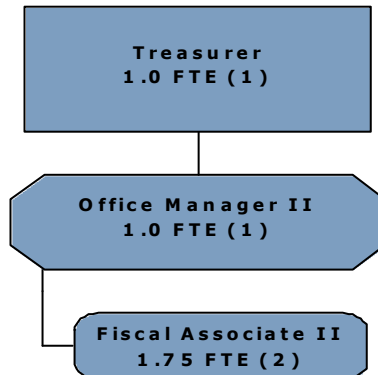
Overview of Expenditures and Revenues

| | 2016 Actual | 2017 Budget | 2017 Estimate | 2018 Request | 2018 Approved | % Change |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| Expenditures: | | | | | | |
| Personnel | \$ 260,979 | \$ 283,240 | \$ 274,025 | \$ 284,371 | \$ 273,315 | |
| Services & Supplies | 47,219 | 59,867 | 49,852 | 49,379 | 49,379 | |
| Equipment | | | | | | |
| Total Expenditures | \$ 308,198 | \$ 343,107 | \$ 323,877 | \$ 333,750 | \$ 322,694 | -5.95% |
| Revenues: | | | | | | |
| Federal/State Grants | | | | | | |
| Charges & Fees | \$ 76,364 | \$ 74,000 | \$ 78,300 | \$ 78,750 | \$ 78,750 | |
| Interest & Penalties, Prop Tax | 593,089 | 705,000 | 525,000 | 600,000 | 600,000 | |
| Investment Interest | 81,456 | 100,000 | 100,000 | 100,000 | 100,000 | |
| Property Tax Levy | (402,728) | (535,893) | (379,423) | (445,000) | (456,056) | -14.90% |
| Total Revenues | \$ 348,181 | \$ 343,107 | \$ 323,877 | \$ 333,750 | \$ 322,694 | |

Summary of Budget Changes and Highlights

- Tax collection agreements are in place for the 2018 tax season with the City of Eau Claire, City of Altoona and the Town of Ludington. These three municipalities equal approximately 60% of all Eau Claire County parcels. Revenues within the Charges & Fees to remain consistent due to these contracts.
- ACS was purchased in 2008 and we feel it is time to start considering our next program. We will be working with Planning and Development and Information Systems to find the best solutions for our County during 2017 & 2018.
- Investment Interest and Interest/Penalties on Property taxes has been realigned within the Treasurer's budget. We no longer require tax levy dollars for our budget.

Organizational Chart



| Year | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | % Change |
|------|------|------|------|------|------|------|------|----------|
| FTE | 4 | 4 | 4 | 3.75 | 3.75 | 3.75 | 3.75 | 0.00% |

Program Financials

| 2018 Approved Program/Service | Program 1 Treasury Management | Totals |
|----------------------------------|-------------------------------------|-------------------|
| Expenditures: | | |
| Personnel | \$ 273,315 | \$ 273,315 |
| Service & Supplies | 49,379 | 49,379 |
| Equipment | - | - |
| Total Expenditures | \$ 322,694 | \$ 322,694 |
| Revenues: | | |
| Charges & Fees | \$ 78,750 | \$ 78,750 |
| Interest; Interest & Penalties | 700,000 | 700,000 |
| Property Tax Levy | (456,056) | (456,056) |
| Total Revenues | \$ 322,694 | \$ 322,694 |
| Mandated Service? YES | State Stat. 59.25 | |

| 2017 Approved Program/Service | Program 1 Treasury Management | Totals |
|----------------------------------|-------------------------------------|-------------------|
| Expenditures: | | |
| Personnel | \$ 283,240 | \$ 283,240 |
| Service & Supplies | 59,867 | 59,867 |
| Equipment | - | - |
| Total Expenditures | \$ 343,107 | \$ 343,107 |
| Revenues: | | |
| Charges & Fees | \$ 74,000 | \$ 74,000 |
| Interest; Interest & Penalties | 805,000 | 805,000 |
| Property Tax Levy | (535,893) | (535,893) |
| Total Revenues | \$ 343,107 | \$ 343,107 |
| Mandated Service? YES | State Stat. 59.25 | |

| #1 Treasury Management | | Budget \$322,694 | Levy -\$456,056 | | FTE's 3.75 | |
|--|---|--|----------------------------------|---------------|-----------------------------|----------------|
| <p>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. Last year we receipted \$215 million dollars in our office.</p> <p>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. Assume second half collections. Provide municipal treasurers and clerks all the help that they need to accurately process tax information. Process and remit State reports each month. Give taxpayers, realtors, title companies, attorneys and lending institutions the most reliable and efficient service that we can. This office also disburses all county payroll and accounts payable checks.</p> | | | | | | |
| | | (YTD column = Jan-July results) | 2014 | 2015 | 2016 | YTD2017 |
| #1 Treasury Management | | | | | | |
| Total # of real estate tax statements produced (during December): | | 45,481 | 45,648 | 45,784 | | |
| - # of real estate tax stmts produced for the City of Eau Claire only | | 21,546 | 21,588 | 21,650 | | |
| - # of real estate tax stmts produced outside the City of Eau Claire | | 23,935 | 24,060 | 24,134 | | |
| # of personal property tax statements produced (during December): | | 2,926 | 2,984 | 3,071 | | |
| # of municipalities supported by Treasurer's Office: | | 18 | 18 | 18 | 18 | |
| # of municipalities contracting with Eau Claire Co for tax collection: | | 3 | 3 | 3 | 4 | |
| # of general transactions processed per year: | | 3,033 | 3,141 | 3,413 | 2,414 | |
| Dollar total of general transactions processed per year: | | \$97,345,615 | \$97,138,936 | \$98,138,785 | \$72,110,528 | |
| # of tax transactions processed during the year: | | 52,705 | 48,106 | 46,318 | 32,204 | |
| Dollar amount of tax transactions collected during the year: | | \$121,559,805 | \$115,146,627 | \$114,393,134 | \$81,537,817 | |
| Dollar amount of delinquent taxes collected during the year: | | \$3,558,072 | \$2,497,488 | \$2,467,786 | \$720,250 | |
| # of tax bill statements returned 'undeliverable' requiring follow-up: | | 75 | 65 | 86 | | |
| # of Seasonal Employees | | 6 | 5 | 4 | 3 | |
| Year to date total overage (shortage) of daily cash receipts: | | -\$1,355 | \$0 | \$45.26 | -\$21 | |
| Total dollars collected & processed through Treasurer's office: | | \$222,463,492 | \$214,783,051 | \$214,999,705 | \$154,368,595 | |
| | | | | | | |
| Performance Goal | Outcome Measures | Benchmark | 2015 | 2016 | YTD2017 | |
| Provide tax statements and rolls per WI Statute 74.03 | 100% of tax rolls and statements will be provided to the municipal treasurers by December 8, 2017 | 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 | |
| To ensure that each receipt is written properly for both general receipts and tax pymts | The year-to-date cash balancing shortage or overage will be less than .0005% of the total receipts. | -0.00061% | 0.00000% | 0.00002% | -0.00001% | |
| 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% | |
| Totals | | Budget \$322,694 | Levy -\$456,056 | | FTE's 3.75 | |