
Treasurer

Mission Statement:

To deliver superior and professional fiduciary services to the citizens of Clallam County and to the clients of the Treasurer's Office. Continue to promote efficiency and expertise in providing county-wide treasury services.

Functions:

The county treasurer holds a key position of public trust in the financial affairs of local government. Acting as the bank for the county, school districts, fire districts, water districts and other units of local government, the treasurer's office receipts, disburses, invests and accounts for the funds of each of these entities. In addition, the treasurer is charged with the collection of various taxes that benefit a wide range of governmental units. Over 60 percent of the workload of the county treasurer is directed toward providing services to the taxing districts and cities and 40 percent to the county. The duties of the county treasurer are many and varied – each requiring the efficient and accountable handling of public funds.

The major responsibilities of the county treasurer can be summarized in the following areas.

Receipting and accounting of revenue

As the depository for all funds, fees collected by other county offices as well as those collected by the various districts, are forwarded to the treasurer for custody. State and federal moneys allocated to local governments are transmitted to the treasurer and deposited to the proper funds. Monthly reports are prepared to show the accounting transactions by fund for each unit of government.

Disbursement of funds

The treasurer redeems all school, county and district warrants from money available in the fund upon which they were drawn.

Collection of taxes

Property taxes are a major source of revenue to local governments. Billed by the county treasurer, these taxes are distributed upon collection to the various state, school, county, city and district funds as levied. Property taxes levied for 2009 collection totaled \$71,179,796. The treasurer also bills and collects special assessments and real estate excise taxes.

Cash management

The treasurer manages the cash flow of the county and invests funds not needed for immediate expenditures for the county and junior taxing districts.

Debt management

The treasurer administers short-term and long-term financing. Bond sales authorized by the county and school or other local districts are conducted by the treasurer.

Long Term Goals:

- Expand partnerships with government clients and service consumers based on respect for the financial expertise and professionalism of the treasury staff.
- Continue to refine cash management practices to insure maximum financial benefit to government clients while their monies are in the custody of the County Treasurer.
 - Continue to maintain fiscal accountability and effectiveness of resource allocation.
 - Encourage public perception that the laws governing the collection and distribution of property taxes are administered in a manner that is efficient, understandable, impartial and fair.
 - Maximize the use of information technology through staff training and support.
 - Work with state and other agencies to coordinate systems applications and upgrades.
 - Promote implementing technology and applications which will provide public access to data information and services. By expanding our Web service/access and making it more interactive, we can expand from making just payments for taxes to making payments or accepting fees for other departments. Interactive inquiries for taxes that are updated with correct interest and penalty due at the time of inquiry. (Would be great for mortgage companies.) Allowing for other fees to be attached regarding distraint and foreclosure fees that are time sensitive. The US Bank portal was too much work on our IT folks to maintain. Will pursue through Official Payment Corp. and others that are coming into the forefront on these services.
 - Electronic REET procedure with Assessor, Auditor, title companies and Department of Revenue involved. This project will have to stay on hold until we have the opportunity to implement and study the full impact that Trueautomation will have on our system. Once we establish that system's capabilities we will be able to advance toward our goal of the electronic REET processing, including electronic settlement each day with title companies. Trueautomation is working toward the REET system we have been discussing and is working on our Grant application for the access to electronic REET monies held by the State of Washington.
 - Continue searching for an electronic payment system that can be utilized from the web or from the lobby payment stations that each department should have in place. These payment opportunities should include payments from debit or credit cards and the associated fees are to be collected by the vendor providing the service, thus just remitting our necessary amount due for the service or fee.

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- Continue working on upgrading office policies to enforce separation of duties and ensuring due diligence. This would include spot check of others work and dual control for deposits and balancing.

Short Term Objectives:

- Develop new administrative procedures to market tax title properties. We will continue with the task of trying to prioritize marketable properties. This in conjunction with the work of the Comprehensive Property Management Committee to orchestrate going through realtors to facilitate these sales should result in some revenue and a new tax stream. Due to system conversion and other personnel issues, we didn't make as much progress on this as I had hoped for 2009.
- Continue to evaluate internal control. We have redone our excise procedure and are working to ensure a better procedure on cash outs and having work reviewed prior to deposits. We need more definitive outlines of duties and expectations. We also need to do more dual control of our work, which is difficult to do along with everything else we have to accomplish daily with such minimal staffing.
- Implement internet services for payments to departments and taxes through Official Payments or U S Bank. We have taxes in place, but need to develop the department payment system. Expand from just internet to lobby access too. Prioritize by department usage. Our attempt to utilize the US Bank product proved too labor intensive for our IT and the Cashier, so we will continue to look for other methods.
- Continue to research and establish E-Commerce abilities.
- *Provide public access to more useful and thorough tax information on the County Website.* Work on making the website more user friendly and consistent with other county sites. Some steps have been taken, but we have a ways to go yet. Trueautomation should afford us a good start on this as soon as it is in place.
- Procedure Manual in progress for all positions in the Treasurer's Office. Due to staff changes in 2009, this is imperative that this be done in the coming year if not before. Once all positions are filled, we will work on setting up timelines to get this accomplished.
- Set up meeting/open house with various districts to find out what other cooperative opportunities we could implement to smooth out our business relationships. Once we have a new accountant on board, we will try to do this every couple of years.
- Set up a seminar on foreclosure proceedings for the public to attend.
- Provide more Eden training working with departments so they are reviewing reports monthly and understanding how to utilize them more effectively. We would like to catch errors monthly, rather than wait until mid-year checks to find mistakes. Still working on this. Also using the accounts receivable invoice capabilities is severely under utilized.
- More remote site access for general receipting. We would like to set up Health and Human Services next.
- Crystal Report training to better utilize the Eden system. This reporting system is proving to be difficult to learn and retain. May need to seek other alternatives.
- Learning our new Trueautomation system is proving to be a huge learning curve for some of us, but we know there will be significant benefits once we become more familiar with the system.

*Most short term objectives will be implemented as soon as we can manage the time to pursue them with our limited staff constraints. Priority work that must be accomplished every day has not allowed time to pursue these issues in the manner necessary to accomplish the desired results. We will continue to work on this. We have had several unanticipated set backs this year, but we are working through it and will continue to strengthen the office.

Accomplishments in 2009:

- Assisted governmental entities in revenue projections and debt service payments.
- Maintain expanded customer service for tax drops and mobile home transfers at convenient locations in each city. This will be a challenge in Forks due to the recent closure of their DOL office.
- Continue the schedule for Finance Committee to meet each quarter, which we have successfully accomplished. These meetings are expanding into revenue and expenditure reviews in conjunction with the investment portfolio review. They are proving beneficial to also track some of our major projects.
- Work on the Comprehensive Property Management Committee on the plan has not been as progressive this year. While we have changes to Policy 455 to allow for recycling, declaring things worthless and allowing for on-line surplus sales, we are slowly working on a RFP for realtor services and guideline for OPNET sales so we have a check list of special circumstances that need to be tracked due to date sensitivity. Tax Title properties are again being researched to identify more marketable parcels in our office.
- Maintained certification of the WFOA Professional Finance Officer award for three staff members achieving educational and professional excellence. This is an indication of the commitment level of the staff to excel in their positions. Teresa Marchi has done this for 9 years, Jill Colvin for 4 and Judy Scott for 8 years. Need to work on other staff members interest levels once we get some semblance of normality back in the office.
- Implementation of the new Trueautomation system in conjunction with the Assessor's office. This has been a huge undertaking and has been very trying. It has necessitated countless hours of time and energy. It has not been a smooth transition, but we are working through it.
- Sympro Investment project is almost complete. This had required supporting 2 investment systems all of this 2009 year to date in an effort to make a clean switch with clean investment data. We are hoping after a meeting with our new accountant, the Auditor's chief accountant and our investment person, we will be able to make the switch to just Sympro. It is all in balance and has been running parallel to the old Computech program
- Through the laddering of investments, Jill Colvin was able to continue to stabilize our investment portfolio through the year so that the rate drop had not had the drastic impact felt by some entities.
- Due to a bank failure in SW Washington, the new State Treasurer called for stricter control for Public Depository rules that increased mandated collateralization from 10% to 100% through out the state. This sent interest rates down and made it difficult to place public money for a while until things settled down. By July 1, the mission for 100% collateralization was complete. We did review with our banking establishments and were able to maintain our deposits. Their cooperation was most appreciated.
- State Archivist, Scott Roley, was able to take a great deal of our antique roll books and records from the basement storage area up to Bellingham office for preservation purposes. We are in hopes of

being able to redo the old storage area to accommodate more modern storage units that will facilitate easier record access.

- We are in the process of an office make over with two staff changes and many procedures changing. This has been a difficult year between the personnel issues and the major computer system conversion, but the remaining staff have truly pooled their knowledge of various office procedures and been able to manage to get the reports out and maintain levels of competency. I have been most appreciative of their consideration and the consideration shown to our office by other departments and employees. We look forward to 2010 at a fully operational staffing level and an expanded knowledge of our new Trueautomation system to better serve the citizens of Clallam County.

Performance Indicators:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Goals
Cash report closed and distributed in 5 working days (previous timeframe 7 working days).	100%	99%	99%	100%
Taxes posted within 7 days of due dates 4/30 and 10/31. (We did it within 5 days of deadline.)	100%	100%	100%	100%

Workload Indicators:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Estimate
Real and Personal Property and Misc. Receipts #	50,932	48,714	*26,676	51,000
Name and Address Changes Completed #	3107	2,064	713	2,500
Real Estate Excise Transactions #	3829	2,916	1,361	2800
Cash Receipts Average Daily (\$)	756,044	565,580	621,645	605,000
Tax Receipts Average Daily (\$)	252,251	271,847	320,439	281,512
Individual Tax Statements #	41,791	42,618	35,978	43,000
Notices of Foreclosure #	523	338	213	350
RID Accounts #	32	31	30	30
Warrant Reconciliation (Items) #	45,111	53,711	22,829	45,000**
Investments (\$)	87,498,201	92,005,352	97,253,398	92,250,000

* We have not been able to do name change statements for May or June due to system conversion,

**Many districts are doing more with EFT's as required for some of the state remittances, so warrants will go down a bit in the coming years from those monthly remittances.

Staffing Level:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Budget
Full Time Equivalents	5.75	5.75	5.75	5.75

Operating Budget**Revenues:**

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Budget
Taxes	14,219,047	13,615,472	7,128,874	14,281,626
Licenses and Permits	152,107	167,127	91,480	175,000
Intergovernmental Revenues	659,806	732,976	665,155	677,500
Charges for Goods and Services	129,105	105,401	42,075	83,675
Fines and Forfeits	0	0	0	0
Miscellaneous	2,722,690	2,144,194	819,519	1,280,803
Other Financing Sources	1,084,220	1,475,208	194,186	875,000
General Tax Support	(18,534,831)	(17,792,407)	(8,692,861)	(16,857,334)
TOTAL	\$432,144	\$447,971	\$248,428	\$516,270

Expenditures:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Budget
Salaries and Wages	285,286	296,944	156,119	309,719
Personnel Benefits*	87,452	94,278	51,082	95,921
Supplies	17,655	6,089	8,640	13,000
Other Services and Charges	20,447	22,257	26,874	51,630
Intergovernmental Services	0	28,375	5,712	40,000
Interfund Services	21,304	28	0	0
Capital Outlay	0	0	0	6,000
TOTAL	\$432,144	\$447,971	\$248,428	\$516,270

Agency Structure:

Treasurer's Organizational Chart

County Treasurer-65

Chief Deputy-61

Accountant-60

Investment Officer, Fiscal Specialist IV -54

Cashier, Fiscal Specialist III - 50

Personal Property, Fiscal Specialist II - 46