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# 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 reliable 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 2007 collection totaled \$64,249,196.00. The treasurer also bills and collects special assessments and real estate excise taxes.

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## 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.
  - Electronic REET procedure with Assessor, Auditor, title companies and Department of Revenue involved.
  - Provide more useable reports from the Eden System, from Crystal Reporting.
  - Search for a new Assessor/Treasurer System in conjunction with the Assessor's Office.

## Short Term Objectives:

- Seek and identify opportunities for improvements in service and cost containment.
- Reduce paper storage by applying imaging technology records management.
- Develop new administrative procedures to market tax title properties.
- Continue to evaluate internal control.
- Implement internet services for payments to departments and taxes through Official Payments or U S Bank. (We are meeting on this with US Bank on August 16, 2007.)
- 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.

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- Procedure Manual in progress for all positions in the Treasurer's Office.
  - Implement credit/*debit* card uses for Department of Community Development and other departments.
  - Set up cash handlers training with in Courthouse departments on a reoccurring schedule, like every two years.
  - Set up meeting/open house with various districts to find out what other cooperative opportunities we could implement to smooth out our business relationships.
  - 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.
  - 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.

\*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.

## **Accomplishments in 2007:**

- Continued to implement Eden financial system and refine. Still working on reports and management of system. Crystal reporting will hopefully provide some more useful tools. This has been a tremendous effort for the staff this year. They have maintained two systems for over half of the year trying to get a comparison that worked consistently.
- Assisted governmental entities in revenue projections and debt service payments.
- Still negotiating with US Bank on credit/debit/ACH access for payments that will come to us in an edit form that we can just drop into our system without having to re-key the transactions, and the bank collects the service fees and just remits our necessary payments. Payments through Official Payments are being accessed currently through this method, other than they still have to be re-keyed for each transaction.
- Implemented the Remote Access for General Receipts from Department of Community Development.
- Accountant with the aid of the IT department devised a way to import Court reports into system without having to re-enter everything, thus saving time and avoiding keying errors.
- Continue working on procedures manual for all jobs in the office.
- Maintain expanded customer service at convenient locations in each city for a drop box.
- Special Projects Research for other departments and taxing districts is continuing, i.e. helping the proposed Quillayute Valley Metropolitan Park District supporters better understand about tax levying.
- Implemented suggested improvements from WMTA for our Investment Policy to give it additional strength and credibility.
- Continue the schedule for Finance Committee to meet each quarter , which we have successfully accomplished. I hope to expand those meetings into actual review of our revenues and expenditures too.
- Started work on strategic plan for REET electronic implementation with the Auditor and Assessor. With the new Eagle recording system the Auditor has, this should work well.
- Started work on a Comprehensive Management Plan to facilitate sales of surplus property and tax title properties, along with surplus goods, Sheriff sales from OPNET and other matters. We have a committee

with representatives from the Assessor, Auditor, Prosecutor, Roads, Sheriff, Fair/Parks and Treasurer's offices. We are attempting to address best practice policies regarding sales of Sheriff confiscated properties, whether to sell it ourselves or provide a means for selecting Realtors to market these properties. Should we be utilizing realtors to help market all surplus and tax title parcels? We are also looking at the feasibility doing on-line surplus auctions rather than our traditional sales at the fairgrounds. We are also trying to get a handle on actual property owned by the county and identifying it as to which county agency oversees it.

- 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.
- Started looking at a new Assessor-Treasurer system with the Assessor.
- Sympro Investment training is scheduled for September 2007 to get this important system up and running for our investment functions and reporting.
- We did hold cash handling seminars, 3 sessions with 48 employees attending. We will leave on the short term objectives as an on-going training perhaps offering every other year.
- Our investment officer did ladder out \$20,000,000 in investments at fixed rates for a two year period, allowing \$1,000,000 to mature each month to help stabilize our investment portfolio.

## Performance Indicators:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Goals
Cash report closed and distributed in 5 working days (previous timeframe 7 working days).	100%	99%	**95%	100%
Taxes posted within 7 days of due dates 4/30 and 10/31.	98%	98%	99%	100%

\*\*Due to implementation of Eden System, month end process has taken longer than 5 working days. Anne is working on streamlining this process.

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## Workload Indicators:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Estimate
Real and Personal Property and Misc. Receipts #	62,903	58,199	31,771	61,149
Name and Address Changes Completed #	3,431	3148	2073	2884
Real Estate Excise Transactions #	5,348	4220	1885	3770
Cash Receipts Average Daily (\$)	534,094	816,550	874,997	741,880
Tax Receipts Average Daily (\$)	275,329	273,272	276,233	275,000
Individual Tax Statements #	38,279	35,126	34,726	38,500
Notices of Foreclosure #	451	397	270	405
RID Accounts #	53	51	51	50
Warrant Reconciliation (Items) #	49,260	53,621	27,429	53,500
Investments (\$)	72,286,652	76,291,927	85,236,577	77,938,385

\*Actual Name Change Statements Only. We have no tracking system for address changes only. (Continued)

\*\* Two RID's Paid off for Kirner Road and Jesslyn Lane. They paid off in March and June.

## Staffing Level:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Budget
Full Time Equivalent	5.81	5.75	5.75	5.75

## Operating Budget

### Revenues:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Budget
Taxes	13,381,298	13,649,575	7,102,106	13,466,225
Licenses and Permits	130,133	137,077	*****5850	210,000
Intergovernmental Revenues	702,129	646,039	568,021	620,000
Charges for Goods and Services	164,108	129,556	68,637	116,450
Fines and Forfeits	159	0	0	0
Miscellaneous	1,260,827	2,146,939	1,346,542	2,239,000
Other Financing Sources	1,142,522	705,285	160,354	700,000
General Tax Support	(16,438,455)	(16,801,542)	(9,039,997)	(16,870,123)
<b>TOTAL</b>	<b>\$342,721</b>	<b>\$612,929</b>	<b>\$211,513</b>	<b>\$480,832</b>

### Expenditures:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Budget
Salaries and Wages	256,004	277,963	144,433	301,094
Personnel Benefits*	26,285	47,368	*42,722	*96,228
Supplies	6,016	10,144	5484	13,500
Other Services and Charges	8,495	**176,226	18,874	20,730
Intergovernmental Services	0	***68,647	0	50,000
Interfund Services	45,921	32,581	0	0
Capital Outlay	0	0	0	0
<b>TOTAL</b>	<b>\$342,721</b>	<b>\$612,929</b>	<b>\$211,513</b>	<b>\$481,552</b>

\* They are accounting for benefits slightly differently from prior years (2005-06).

\*\* Tax Refund of \$170,000 not noted prior, one time issue due to Qwest/PUD refunds.

\*\*\*PUD Privilege refund, one time adjustment due to PUD remittance error.

\*\*\*\*Licenses & permits for 2007, mid-year are down due to the prior year remittances received in 2007, but booked to prior year account. Broadwave has remitted over \$140,000 this year for prior year payments.

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**Agency Structure:**

Treasurer's Organizational Chart

County Treasurer

Chief Deputy

Accountant

Investment Officer, Assistant Accountant

Revenue Coordinator, Head Cashier

Tax Specialist