
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 2008 collection totaled \$66,967,351. 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.
 - 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 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.
 - Provide more useable reports from the Eden System, from Crystal Reporting. We are still looking for a more user friendly version of reporting from Eden. Crystal reports seems to be proving very difficult to work with, thus leaving us with an under developed reporting product that is basically not being utilized We either need more training or a new report system.
 - Implementation of our new Assessor/Treasurer System from TrueAutomation to maximize it's capabilities.

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- 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.

Short Term Objectives:

- Seek and identify opportunities for improvements in service and cost containment. We are looking to out source tax statement preparation for 2010. We think it will be more cost effective, but don't want to do that the same time we are implementing the new Assessor/Treasurer system in 2009.
- Reduce paper storage by applying imaging technology records management. Have contacted the State Archivist, Scott Roley and he is scheduled to start removing our oldest tax records to Bellingham for scanning, storage and indexing. This is to start in August 2008.
- Develop new administrative procedures to market tax title properties. Lisa Partridge is starting on this 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.
- Continue to evaluate internal control.
 - 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.
 - 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.
 - Procedure Manual in progress for all positions in the Treasurer's Office. Slow process.
 - 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. 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.
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*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 2008:

- Continued to implement Eden financial system and refine. Still working on reports and management of system. Crystal has proved difficult to work with, but our Accountant, Anne Stallard has continued to pursue. She has been working with Eden and ESD (Schools) to facilitate a flow of the school data into their reports automatically. Once accomplished this will save time and hopefully avoid repetitive errors.
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- Assisted governmental entities in revenue projections and debt service payments.
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- We do have ACH/Debit and Credit card capabilities through US Bank, but it is not working as planned by coming into our site in an edit form that is easily retrievable. Their system is down a lot and is proving very cumbersome to use. We have a teleconference scheduled with Steve Jamieson to review the situation.
- Continue working on procedures manual for all jobs in the office.
- Maintain expanded customer service for tax drops and mobile home transfers at convenient locations in each city.
- 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.
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- Continue working with the Comprehensive Property Management Committee on the plan. This has resulted in changes to Policy 455 to allow for recycling, declaring things worthless and allowing for on-line surplus sales. We are currently 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 8 years, Jill Colvin for 3 and Judy Scott for 7 years.
- Anxiously awaiting new TrueAutomation implementation of the new Assessor-Treasurer system with the Assessor scheduled to start in December 2008 and January 2009..
- Sympro Investment project is almost complete. This had required supporting 2 investment systems all of this 2008 year to date in an effort to make a clean switch with clean investment data.
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- Through the laddering of investments, Jill Colvin was able to stabilize our investment portfolio through the year so that the rate drop had little effect on projected 2008 investments.
- The Treasurer's staff helped host the Washington Association of County Treasurer's Association for their annual conference for a week in June. Their extra effort and the help of other Courthouse personnel like the IT Department, Emergency Services for the use of the EOC room and Maintenance for the room setup was very much appreciated. Such cooperative effort was the envy of some of the other counties, so I had to share this accomplishment too. All of the staff helped and attended as much as they possibly could, while still maintaining the regular office hours.

Performance Indicators:

| | 2006 Actual | 2007 Actual | 6/30/08 Actual | 2009 Goals |
|--|-------------|-------------|----------------|------------|
| Cash report closed and distributed in 5 working days (previous timeframe 7 working days). | 99% | 100% | 100% | 100% |
| Taxes posted within 7 days of due dates 4/30 and 10/31. (We did it within 5 days of deadline.) | 98% | 100% | 100% | 100% |

Workload Indicators:

| | 2006 Actual | 2007 Actual | 6/30/08 Actual | 2009 Estimate |
|---|-------------|-------------|----------------|---------------|
| Real and Personal Property and Misc. Receipts # | 58,199 | 50,932 | 42,710 | 52,500 |
| Name and Address Changes Completed # | 3148 | 3107 | *1243 | 3100 |
| Real Estate Excise Transactions # | 4220 | 3829 | 1540 | 3150 |
| Cash Receipts Average Daily (\$) | 816,550 | 756,044 | 556,702 | 750,000 |
| Tax Receipts Average Daily (\$) | 273,272 | 252,251 | 297,090 | 275,00 |
| Individual Tax Statements # | 35,126 | 41,791 | 38,513 | 38,500 |
| Notices of Foreclosure # | 397 | 523 | 320 | 400 |
| RID Accounts # | 51 | 32 | 30 | 30 |
| Warrant Reconciliation (Items) # | 53,621 | 45,111 | 29,176 | 42,000 |
| Investments (\$) | 76,291,927 | 87,498,201 | 88,645,835 | 84,145,321 |

* Lisa did change significant volumes of address changes prior to the main body of statements going out, with the aid of the Accurint program. This significantly reduced the volume of change statements that normally would have been generated.

Staffing Level:

| | 2006 Actual | 2007 Actual | 6/30/08 Actual | 2009 Budget |
|-----------------------|-------------|-------------|----------------|-------------|
| Full Time Equivalents | 5.75 | 5.75 | 5.75 | 5.75 |

Operating Budget

Revenues:

| | 2006 Actual | 2007 Actual | 6/30/08 Actual | 2009 Budget |
|--------------------------------|------------------|------------------|------------------|------------------|
| Taxes | 13,649,575 | 14,219,047 | 7,311,290 | 13,985,729 |
| Licenses and Permits | 137,077 | 152,107 | 80,074 | 200,000 |
| Intergovernmental Revenues | 646,039 | 659,806 | 576,256 | 675,000 |
| Charges for Goods and Services | 129,556 | 129,105 | 44,247 | 130,851 |
| Fines and Forfeits | 0 | 0 | 0 | 0 |
| Miscellaneous | 2,146,939 | 2,722,690 | 1,233,078 | 1,880,785 |
| Other Financing Sources | 705,285 | 1,084,220 | 223,036 | 1,000,000 |
| General Tax Support | (16,801,542) | (18,534,831) | (9,247,612) | (17,361,840) |
| TOTAL | \$612,929 | \$432,144 | \$220,369 | \$510,525 |

Expenditures:

| | 2006 Actual | 2007 Actual | 6/30/08 Actual | 2009 Budget |
|----------------------------|------------------|------------------|------------------|------------------|
| Salaries and Wages | 277,963 | 285,286 | 149,278 | 330,817 |
| Personnel Benefits* | 47,368 | 87,452 | 45,846 | 104,478 |
| Supplies | 10,144 | 17,655 | 3,713 | 13,500 |
| Other Services and Charges | **176,226 | 20,447 | 15,317 | 21,730 |
| Intergovernmental Services | ***68,647 | 0 | 0 | 0 |
| Interfund Services | 32,581 | 21,304 | 6,205 | 40,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| TOTAL | \$612,929 | \$432,144 | \$220,369 | \$510,525 |

** 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.

Agency Structure:

Treasurer's Organizational Chart

County Treasurer

Chief Deputy

Accountant

Investment Officer, Assistant Accountant

Revenue Coordinator, Head Cashier

Tax Specialist