



Treasurer
00100.231.

Mission Statement

The mission of the Clallam County Treasurer's Office is to administer its duties in a manner that assures public confidence in its accuracy, productivity, and fairness.

Function

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.

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

- Receipting and accounting of revenue
- Collection of taxes
- Disbursement of funds
- Cash management
- Debt management

Trends/Events

Trends

Cost of service increases across the board has made it expensive to do business, maintain staffing and adequate training.

Due to ESHB 1410, Penalty & Interest rates have dropped, reducing our revenues in this area. There is no end date for this RCW, we will continue to monitor it closely.

Cost-recovery is being reviewed across our Association in an effort to offset legislation, such as penalty and interest. We are participating in a cost recovery group through WSACT that intends to bring forth legislation to help support our functions by being reasonably reimbursed for the services our office provides.

Back-filling staff positions in addition to transitioning with a newly elected official, has required our department to invest heavily in adequate staff training. We value knowledgeable staff and the support of our many Associations. We have taken an active role in many, refreshing our networks and expanding our resources and support.

Events

2023 Budget Goals Achieved:

Internal Controls and Procedures have been updated and implemented (complete 1/12/2023)

Finalized automatic payments through Invoice Cloud (complete 6/5/2023)

Changed our on-line payment vendor to Invoice Cloud in order to be able to upload payment files directly into our tax payment software. (soft release: 2/15/2023 final release: 6/15/2023)

Updated the investment policy and expanded investment options (complete: 12/6/2022)

Updated delinquent statement process to be more efficient. We began mailing postcards as opposed to printing in-house statements which has increased our office efficiency and lowered supply costs (complete: 5/1/2023)

All goals for this reporting period were met and/or exceeded.

Additional Events Occurring in 2023:

Implemented electronic payment presentment with Invoice Cloud to allow taxpayers an option to self-serve with auto/flexible pay, expanding their payment type options, personal account management HHS implemented an OSS (on-site septic) fee of which we are billing and collecting on their behalf. We will receive 1% of the total fee that is collected annually.

City of Port Angeles contract for City Stormwater billing and collection is being assessed for update.

No updates since 2004.

There is an increased need to create working agreements with our junior taxing districts. This will be configured with our prosecutor's office and set in motion with a goal to complete by 2024.

Restructured Finance Committee Meetings

Investments have been of paramount concern, and we have strengthened our approach and expanded our options by: updating the Investment Policy to expand our investment types and thresholds. We have purchased in accordance with the policy update which has expanded our portfolio to carry Treasury Bills and Notes

In alignment with our attention to County investments; we have developed and implemented a TISC (Treasurer Investment Strategy Committee) which includes Treasurer staff, with Commissioners, Chief/Deputy Finance Officers, and our colleagues at LPL Financial and CashVest

Updated our in-house investment recording and reports

Updated Advance Travel Forms and provided structure and enforcement to this policy

Configured abilities to accept partial payments, meeting the taxpayers requests. This allows us to bring funds in continuously over the year on accounts that may otherwise not been paid at all.

Continuing to develop a standardized grace period for properties in the supplemental group process.

When taxes are recalculated, there is a large opportunity for the recalculation to be rescinded (seniors removed during an audit by the Assessor, then immediately reapplied). By initiating a grace period, we are able to reduce workload and make the process understandable for the taxpayer.

Became members of 3 Associations (WSACT, WFOA, WPTA)

Worked and participated on 3 special committees with our Associations and tax software provider

2 Staff successfully completed the High Performance Leadership Academy (NACO)

Attended 10 in-house trainings (public records, elected official quarterly meetings, WACO monthly series, DOR workshops, and NACO

Attended 5 off-site trainings (WACO, WFOA, WPTA, GIOA, Harris Govern) and 3 off-site committee workshops (NW Regional Legislative Committee Mtg, Fee Recovery and Legislative Committee Mtg.)

Co-Hosted Clallam County's 1st Annual Finance Summit; providing in-depth and hands-on training, reaching every department in the organization.

Began charging fees for duplicate statements (statements are now viewable online)

Goals

1. Continue to adopt applications that improve efficiency, accountability, and customer service.
2. Implement an investment software that will meet the needs of the County.
3. Collaborate with County departments to update the County Administrative Policy 503 (Travel & Travel Reimbursement)
4. Complete full investment policy update and obtain certification from GIOA.
5. Work with junior taxing districts and prosecutor's office to complete agreements with the Treasurer's office pertaining to trust funds held and invested.
6. Add CSC recording as an option to expand our recording capabilities, once integration is available.
7. Have 2 staff members become Certified Government Investment Professionals (CGIP) and successfully complete all coursework and testing required.

RCW 36.29.180 allows for the charge of a collection fee for special assessments. Tax year 2021 irrigation and lake management districts were charged \$2 per parcel. There was no increase in

8. 2022 or 2023. We will increase the fee to the maximum allowed \$4 in 2024.
9. Implement \$2.00 Delinquent Post Card Fee when tax software finalizes capabilities

Workload Indicators

	2021 Actual	2022 Actual	6/30/23 Actual
Real and personal property receipts #	59,851	61,733	35,787
Average daily cash receipts (\$) (Eden)	347,876	352,577	217,971
Average daily tax receipts (\$) (PACS)	535,335	555,239	653,490
Miscellaneous receipts #	6,043	6,169	3,519
Investments (\$)	147,797,511	167,643,159	174,032,505
Warrant reconciliation items #	28,466	29,270	14,961
RID accounts #	2	1	0
Deposited Items (checks scanned)*		37,037	13,677
Returned Items (\$28fee/ea)*		\$91	\$31
Parcels paid by Mortgage Company Import*		\$23,080	\$11,960
OPAY Postings (posted manually)*		\$11,676	\$4,392
In-Office Electronic Payments *(processed manually)		694	468
Invoice Cloud Imports **2/15 soft launch and 5/15 full			2,494
Public Records Requests Processed*		\$30	\$27
Name & Address changes complete	\$4,953	\$5,129	\$2,083
Individual tax statements # (all including name change)	\$38,987		
Tax Statements - printed & mailed by Vendor*		29,238	23,658
Tax Statements - created & not mailed*		13,102	18,456
Tax Statements - printed & mailed in-house*		6,121	3,202
Tax Statements - created for mtg co's*			12282

Delinquent Post Cards - printed & mailed by vendor*		5,970	3,251
Bankruptcies #	\$35	\$35	\$40
Real estate excise tax transactions #	\$4,175	\$3,253	\$1,392

* indicates new for 2024 budget

Grant Funding Sources

This fund does not receive any grant revenue.

Revenues

	2021 Actual	2022 Actual	6/30/23 Actual	2024 Budget
Taxes	21,492,358	22,479,763	12,083,363	23,957,431
Licenses and Permits	240,330	231,789	115,741	210,450
Intergovernmental Revenues	3,279,043	4,343,520	2,503,715	4,350,500
Charges for Goods and Services	421,967	427,357	210,662	398,017
Fines and Forfeits*	322,756	199,682	66,208	123,000
Miscellaneous Revenues	1,230,342	1,253,083	1,362,786	3,167,156
Other Financing Sources	611,847	553,898	486,877	0
Transfers In	0	0	0	0
General Tax Support	-26,968,876	-28,750,819	-16,405,418	-31,311,741
Total	629,767	738,273	423,934	894,813

Expenditures

	2021 Actual	2022 Actual	6/30/23 Actual	2024 Budget
Salaries and Wages	385,577	426,087	218,578	503,144
Personnel Benefits	157,523	179,009	91,932	197,803
Supplies	11,259	7,227	4,144	11,424
Other Services and Charges	75,408	111,068	109,280	182,442
Intergovernmental Services	0	0	0	0
Capital Outlays	0	14,882	0	0
Interfund Payments for Services	0	0	0	0
Transfers Out	0	0	0	0
Total	629,767	738,273	423,934	894,813

Staffing

	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Full Time Equivalents	5.40	6.40	6.40	6.40