

## SHEBOYGAN COUNTY PROGRAM WORKSHEET

February 16, 2005

Date: <sup>30</sup> March 21, 2005

Department: County Treasurer

Program	Description	Mandated	Priority	Service Level Required	2004 Actual Expense	2005 Budgeted Expense	2005 Budgeted Grants/Fees Revenue	2005 Tax Levy
<b>Tax Collection &amp; Related Activities</b>	Tax collection, which includes public assistance for tax requests and inquires, receipting of tax payments, settlement of taxes, adjustment of taxes, collection of delinquent taxes, issuance of tax certificates, lottery credit certification, in rem tax foreclosures, sale of foreclosed property, tax software implementation, land info subscriber contracts, ag use penalty, & verify plats and CSM's.	Yes  WI State Statutes Chapters 70, 74, and 75.  State Admin Code Chapter 20	1	100%	414,140.62	374,533.36	88,296.01	277,337.35
<b>Internal Revenue Processing, Banking, &amp; Investments</b>	Receive and process interdepartmental funds for deposit, conduct daily banking transactions and reconciliations, and invest undesignated funds according to county ordinance.	Yes WI State Stats 59.25, 66.0603, and Chapter 219	2	100%	34,899.49	31,561.80	7440.67	23,371.13
<b>Directive Duties</b>	Budget preparation, variance reports, annual report, COOP/COG plan, human resource activities, meetings, and personal activity reports (PARS), and PEPC.	No	3	N/A	13,959.80	12,624.72	3472.32	9348.45
<b>Sale of County Atlas &amp; Wall Map</b>	Sale of and distribution to vendors of County Atlas, and sale of County wall map.	No	4	N/A	2326.63	2104.12	10,000.00	1558.07

**SHEBOYGAN COUNTY PROGRAM EVALUATION QUESTIONNAIRE**  
**February 16, 2005**

- A. ***INSTRUCTIONS:*** For each program, list the Scheduled Review Date, the Department, the Department Mission Statement and the Program Title at the top of the page, and answer the following questions for each program. The overall response for each program should be no greater than two (2) pages in length.

**SCHEDULED REVIEW DATE:** March 30, 2005

**DEPARTMENT:** County Treasurer

**DEPARTMENT MISSION STATEMENT:**

To serve the public and other units of government in the most friendly, efficient, and effective manner possible.

**PROGRAM:** Tax Collection and Related Activities

1. Describe the program, its purpose and goals.

Tax collection includes functions as follows: public assistance for tax requests and inquiries, receipting of tax payments, settlement of taxes, adjustment of taxes, collection of delinquent taxes, issuance of tax certificates, lottery credit certification, in rem tax foreclosures, preparation and sale of foreclosed property, tax software implementation, application maintenance, land information subscriber contract maintenance, agricultural use penalty, and verification of taxes paid for plat maps and CSM's.

The purpose of tax collection and the related activities is that it allows the County to operate. It is imperative that the County has incoming money and positive cash flow in order to operate and survive. Often it is observed how little value is placed upon this program. Without money there would no paid employment positions. Going a step further, without paid employment positions to operate County government there would be no services provided to our citizens.

The goals of tax collection and the related activities are to provide excellent customer service to the public, banks, mortgage companies, and abstract and title companies. Our team is also committed to providing accurate information as a sign of our commitment to integrity.

2. Who is the program intended to serve? How many are served?

This program serves Sheboygan County government. In addition it serves all Sheboygan County property taxpayers, banks, mortgage companies, and abstract and title companies. Total number of taxpayers or businesses served is at least 55,000 annually.

3. Are the program benefits long-lasting and essential to the service populations?

Yes.

4. Is this program directly or indirectly related to or does it support any other program in this department or another department? If so, how?

This program directly supports the operation of the entire County. It affects all departments of this County due to the collection of money levied upon property taxpayers, which is used to operate this County during each annual budget.

5. How does this program make the department or county government more effective or efficient, including any intergovernmental relationship?

Each year some enhancement is made within our office to improve the efficiency of the collection process. For example, this year a new online property tax payment website was brought live, which allowed taxpayers to pay their property taxes by credit card as well as by e-check. This enhancement, coupled with the e-check option brought in \$45,000 of online payments during the month of January alone. This efficiency allows taxpayers additional methods of paying their property taxes, which are more convenient for them. It is all done at no additional cost to the County.

6. How do you determine/measure if this program has been effectively provided and implemented?

From the example in no. 5 above, our team has not received any telephone calls related to requests from the taxpayers for credit card and e-check services since this payment method was brought live. Another measurement is to test the number of delinquencies after the first installment property taxes have been reconciled and settled as compared to previous years. This also reveals the percentage of delinquent parcels at a particular point-in-time. Dollar amounts, comparing total taxes levied versus total collection after second installment is compared to previous years. This indicates whether there is a trend, which

could be driven by the economy, indicating if taxpayers are continuing to pay their taxes or not. I have requested to receive the EGTS ad hoc reports from the IS department, which will allow me to track more statistics.

7. Could the county cost-effectively subcontract this program?

No.

8. State the numerical ranking of this program compared to all programs in your department and briefly explain.

This program is ranked no. 1. Again, the importance needs to be stressed that incoming cash is essential in order for the County to continue its day-to-day operations.

9. Are there current alternatives to this program available in the community? Can this program be provided through alternative arrangements with other providers?

There are no current alternatives to this entire program in the community, and in addition this program is the responsibility of the County Treasurer by WI State Statutes. The Sheboygan County Treasurer's office currently contracts with 10 municipalities to collect their first installment property taxes. The County Treasurer's office could cease to collect the first installment payments for the 10 municipalities, but that has been tried in various forms before unsuccessfully. The Finance Committee has instructed me that the County should break even when contracting to collect the first installment property taxes. A spreadsheet was created during preparation of the 2005 budget and presented to the Finance Committee, showing that the County is breaking even. The City of Sheboygan, the largest municipality that our team collects for has indicated multiple times that they no longer care to collect their first installment. Other municipalities have indicated that they have combined the clerk and treasurer position and do not have the manpower available to serve the taxpayers appropriately. There are many positive aspects to collecting first installment property tax payments that benefit the County. It positions the County to have a very positive cash flow situation during the collection period, minimal mistakes are made on payment processing, which in turn makes the process of settlement go much more smooth. Our office has the physical configuration to allow the team to process payments quickly, where collected money is processed and deposited on the same day.

10. If this program were eliminated, what would be the ramifications for the County (i.e., added risk, liability or legal issues)?

Since WI State Statute, specifically Chapter 74 and 75 direct this program, there would be legal ramifications to the County for discontinuing it. If there were no incoming revenues, the County would cease its operations.

11. What is the program impact and effectiveness related to the program cost? (Provide data if available.)

The impact of the program is that it brings incoming money to the County in order to operate on a day-to-day basis. The cost of the program to the taxpayers is \$277,337.35 for 2005.

12. Is this program currently duplicated by another county department or provider in the community?

No.

**SHEBOYGAN COUNTY PROGRAM EVALUATION QUESTIONNAIRE**  
**February 16, 2005**

- A. **INSTRUCTIONS:** For each program, list the Scheduled Review Date, the Department, the Department Mission Statement and the Program Title at the top of the page, and answer the following questions for each program. The overall response for each program should be no greater than two (2) pages in length.

**SCHEDULED REVIEW DATE:** March 30, 2005

**DEPARTMENT:** County Treasurer

**DEPARTMENT MISSION STATEMENT:**

To serve the public and other units of government in the most friendly, efficient, and effective manner possible.

**PROGRAM:** Internal Revenue Processing, Banking, and Investments

**1. Describe the program, its purpose and goals.**

The program assigns the County Treasurer's office to be the central point of receipt, processing, and deposit for all interdepartmental funds. This program also provides for daily banking transactions and the reconciliation of those transactions. One example of a daily banking transaction would be to transfer money from one County account to another, providing the Finance Department with the corresponding journal entry. This program also includes the investment of the County's undesignated funds. This portfolio is presented monthly to the Finance Committee. All investments are conducted in accordance to Chapter 4, Investment Policy and Procedures, of the Sheboygan County Code of Ordinances.

The purpose of the program is to keep a watchful eye on the County's incoming and outgoing money. Another purpose is to invest with various banking and investment institutions the unexpended revenues and reserves of the County, bringing the maximum rate of return to the County with consideration to safety and risk.

The goal of the program is to insure that the County's general account meets the needs of payrolls and approved accounts payable and to make sure that the investing is in compliance with WI State Statutes 59.25, 66.0603, and Chapter 219.

**2. Who is the program intended to serve? How many are served?**

This program is intended on serving the best interest of the County of Sheboygan through separation of duties and in an effort to have good internal controls in place. In turn, this benefits all of the residents of the County as a whole. The number served would be approximately 115, 000 people, representing the population of Sheboygan County.

**3. Are the program benefits long-lasting and essential to the service populations?**

Yes.

**4. Is this program directly or indirectly related to or does it support any other program in this department or another department? If so, how?**

The internal revenue functions are directly related to every County department that takes in any type of revenue for deposit in the general fund. The revenues from buildings located in places other than the County Administration Building are brought to the Treasurer's office via County courier.

The banking functions relate to many of the County departments that have any type of grants or aids wired into the Pool or general checking account. Often there is communication that must take place between our department and the department that the wire is associated with. Lastly internal accounting needs to be forwarded to the Finance Department.

All of the investing functions are related to the Finance Department, where the Finance Department is responsible for reviewing the portfolio that is presented each month to the Finance Committee. The Finance Department does all of the reconciliation of the interest earned. The Finance Department also reconciles all of the other bank accounts associated with the general fund.

**5. How does this program make the department or county government more effective or efficient, including any intergovernmental relationship?**

The fact that each department is not making their own deposits and transporting them to the bank makes the centralization of this function both effective and efficient. It also goes a step further, where the Finance

Department would have difficulty reconciling the bank statements if every department would process their own revenues. Source documents would be located in each department, rather than centrally in the Treasurer's office. The process of looking up and resolving issues would become quite cumbersome and time consuming. Investing functions are divided between the Treasurer's office and Finance Department, according to the County Code of Ordinances. It makes for good internal accounting to have one department conducting all of the transactions and another reviewing the transactions.

6. How do you determine/measure if this program has been effectively provided and implemented? One measurement is to visually determine whether the deposits that have been delivered daily to the Treasurer's office have been deposited the same day. This is now taking place with the new armored car service. By getting the deposits to the bank each day the County is able to earn interest sooner than they ever have before. The budgeted interest can be compared to the actual at any moment in time with JDE. A positive variance indicates that County is doing well. The economic trends versus the assumptions utilized during budgeting also need to be taken into account.

7. Could the county cost-effectively subcontract this program?  
No.

8. State the numerical ranking of this program compared to all programs in your department and briefly explain.

This program is rated no. 2. The reason it is no. 2 as compared to no. 1, which is tax collection is due primarily to the higher importance that needs to be placed on the collection of taxes. There are many more complex statutes that need to be complied with regarding tax collection versus internal revenue processing, banking, and investing.

9. Are there current alternatives to this program available in the community? Can this program be provided through alternative arrangements with other providers?  
No to both questions.

10. If this program were eliminated, what would be the ramifications for the County (i.e., added risk, liability or legal issues)?

Sheboygan County would not be in compliance with three areas of WI State Statutes, leaving legal issues for the County.

11. What is the program impact and effectiveness related to the program cost? (Provide data if available.)

The effectiveness of the program outweighs the cost of the program. Keep in mind that all of the interest earned on the repurchase account and all of the investments is not recorded in the Treasurer's business unit, rather it is recorded in the non-departmental business unit. If the Treasurer's office were to receive any type of acknowledgment for this stream of revenue that it brought to the County, it would more than pay for itself. Since that is not the case, part of the expense to operate this program is found in the levy for the Treasurer's office.

12. Is this program currently duplicated by another county department or provider in the community?  
No.

**SHEBOYGAN COUNTY PROGRAM EVALUATION QUESTIONNAIRE**  
**February 16, 2005**

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**SCHEDULED REVIEW DATE:** March 30, 2004

**DEPARTMENT:** County Treasurer

**DEPARTMENT MISSION STATEMENT:**

To serve the public and other units of government in the most friendly, efficient, and effective manner possible.

**PROGRAM:** Directive Duties

1. Describe the program, its purpose and goals.

This program represents all of the directives that are required, which include the preparation of the annual budget, preparation of quarterly variance reports, the annual report, creation of continuity of operations/continuity of government (COOP/COG) plan, human resource activities, meetings, personal activity reports (PARS), and the program evaluation prioritization report.

The purpose of this program is to gather and distribute information for several units of government.

The goal of this program is to provide useful information during the decision-making process.

2. Who is the program intended to serve? How many are served?

The County Board of Supervisors, the Administrative Coordinator, the Finance Committee, the Finance Department, and other units of government. This information directly serves approximately 40 people.

3. Are the program benefits long-lasting and essential to the service populations?

With the exception of the preparation of the annual budget, I don't recognize any long-lasting service to the general population of Sheboygan County.

4. Is this program directly or indirectly related to or does it support any other program in this department or another department? If so, how?

The preparation of the budget directly supports the Finance Department, allowing them to set the levy. Activities for the Human Resource Department such as completing action sheets ensure that team member's human resource records are accurate.

5. How does this program make the department or county government more effective or efficient, including any intergovernmental relationship?

The monthly departmental meeting helps to maintain camaraderie among department heads and serves as a flow through for information. The preparation of the budget provides for funding through the levy to operate the Treasurer's office.

6. How do you determine/measure if this program has been effectively provided and implemented?

The comparison of the variance report to the budget is the main report that I am able to utilize to measure the effectiveness of the Treasurer's office.

7. Could the county cost-effectively subcontract this program?

No.

8. State the numerical ranking of this program compared to all programs in your department and briefly explain.

This program is rated no. 3 due to the number of people it serves and to some degree the importance it plays in accomplishing our mission statement. Program no. 1 and 2 serve far more people, directly affects interest earned, cash flow, and the ability of the County to operate on a day-to-day basis.

9. Are there current alternatives to this program available in the community? Can this program be provided through alternative arrangements with other providers?

There are no alternatives to this program in the community, but it would be helpful to take a closer look at making some of the functions within this program less time consuming.

10. If this program were eliminated, what would be the ramifications for the County (i.e., added risk, liability or legal issues)?

I believe that the preparation of the budget is a function within this program that cannot be eliminated. If some of the other functions were scaled back or simplified, it would allow me to spend more time creating efficiencies within the two programs that are ranked above this one.

11. What is the program impact and effectiveness related to the program cost? (Provide data if available.)

The costs of this program are higher than the effectiveness of the program. I believe that effective measures could be put into place, which would allow for more time to be spent on program no. 1 and no. 2 respectively.

12. Is this program currently duplicated by another county department or provider in the community?  
Yes.

FOLDER: CNTY PROG EVALUATION AND PRIORITY PROCESS  
FILE: PROGRAM QUESTIONNAIRE

**SHEBOYGAN COUNTY PROGRAM EVALUATION QUESTIONNAIRE**  
*February 16, 2005*

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**DEPARTMENT:** County Treasurer

**DEPARTMENT MISSION STATEMENT:**

To serve the public and other units of government in the most friendly, efficient, and effective manner possible.

**PROGRAM:** Sale of County Atlas and Wall Map

1. Describe the program, its purpose and goals.

This program consists of distributing the county atlas to vendors, distributing and selling the county atlas from within several County departments to the public, and selling the County wall map to the public.

The purpose is to sell the county atlas and wall map to the public and to find vendors interested in selling the county atlas at their place of business.

The goal is to provide an atlas that will assist the public with the various amounts of information contained within the atlas and to provide a wall map to businesses that can utilize this information in their day-to-day activities.

2. Who is the program intended to serve? How many are served?

Outdoors people, realtors, banks, abstract and title companies, historians, people conducting genealogy searches, and they make great gifts for Father's Day and birthdays. During the first year of a new addition there are approximately 1000 sales and the second year drops to fewer than 600.

3. Are the program benefits long-lasting and essential to the service populations?

There is a demand for this program, and it is a historical document of property owners and maps as of a certain date. The historical side of this publication is definitely long lasting and essential to the preservation of this information for future generations.

4. Is this program directly or indirectly related to or does it support any other program in this department or another department? If so, how?

This program is directly related to our tax parcel information found on EGTS, to the mapping done in the Real Property Lister's office, to the documents kept in the Register of Deeds, to the GIS system found in the Planning and Resources Department, and to the technical skills necessary to bring all of the information together found in the IS Department.

5. How does this program make the department or county government more effective or efficient, including any intergovernmental relationship?

This program is a great relationship builder with the public. With the assistance of the Purchasing Agent, this program has become a very efficient product to produce. The sale of the atlas has become especially effective with the order form available on the web. Little time is spent handling an order from beginning to end.

6. How do you determine/measure if this program has been effectively provided and implemented?

Since there is little to no cost involved in producing this product, all proceeds are a nice revenue stream for the County.

7. Could the county cost-effectively subcontract this program?

The County did sub contract this program to a vendor and found that the quality of the product was not acceptable. Multiple mistakes were made during production and I am told that it was reflected in the number of sales.

8. State the numerical ranking of this program compared to all programs in your department and briefly explain.

The ranking of this program is 4<sup>th</sup> of 4 programs. It is not that this program is not important; rather it takes very little time to monitor and implement.

9. Are there current alternatives to this program available in the community? Can this program be provided through alternative arrangements with other providers?

Again, as I had mentioned, other companies produced this program in the past, and the County felt that it could produce a much better product, with greater detail, with more accuracy, and at a lesser cost.

10. If this program were eliminated, what would be the ramifications for the County (i.e., added risk, liability or legal issues)?

There would be a loss of pure profit revenue to the County. Assuming that a company would be hired to produce this program, I am fairly sure that the County would end up with the same issues it faced in the past.

11. What is the program impact and effectiveness related to the program cost? (Provide data if available.)

Although the worksheet does not paint a perfect picture of the revenue generated by this program, the actual revenue generated in 2004 was \$12, 870.

12. Is this program currently duplicated by another county department or provider in the community?  
No.