

WINNEBAGO COUNTY PROGRAM EVALUATION QUESTIONNAIRE
Developed - April 2007

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: July 16, 2007

DEPARTMENT: Treasurer

DEPARTMENT MISSION STATEMENT:

To receive and disburse all County funds, settle with the taxing jurisdictions and the state for all tax collections, collect postponed and delinquent taxes, and foreclose and sell properties when delinquent taxes are not paid

PROGRAM: Tax Collections

1. Describe the program, its purpose and goals.

Tax Collections includes the following functions: assist public for tax requests and inquiries (phone, e-mail and walk-in), receipting of postponed and delinquent property tax payments, tax software implementation, agricultural use penalty, and verification of taxes paid for plat maps and CSM's

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

The program serves Winnebago County government and all residents of Winnebago County. This program provides a consistent cash flow; it is the collection of the county levy. Total number served by this program is 163,000 (the population of Winnebago County).

Banks, mortgage companies and title companies search our records daily so it is imperative that tax payments are processed accurately and in a timely manner. It is our goal to provide accurate information.

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 the county due to the collection of money levied upon property taxpayers, which is used to operate the county during each annual budget. Tax collection feeds into the tax settlement and foreclosure processes that this office is also responsible for.

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

We continue to look for ways to enhance the collection process and make public records more accessible. In 2007 we are implementing a new online property tax payment website. This will allow taxpayers to pay their property taxes by credit card as well as e-check from the convenience of their home. In 2008 we will be looking to offer collection at area banks and credit unions.

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

In 2001 when we placed property tax information on our website the number of phone calls we received decreased tremendously. Enough so that I was able to eliminate a part-time position. In 2003 we placed the tax program on the public access computers in the Register of Deeds and Zoning Department. This enables people to search our database without having to come to our office (this is for inquiries only, not paying taxes). Again, we continue to look for ways to make paying property taxes easier and public records more accessible.

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

No. Statutorily the duties belong to the County Treasurer.

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

First. This is the collection of the County levy.

9. Are there current alternatives to this program available in the community? Can this program be provided through alternative arrangements with other providers (i.e. private entities, other County departments, other governmental units)?

There are no current alternatives to this entire program in the community. Of the 22 municipalities in Winnebago County, 18 of them collect the first installment of taxes which is due in January. In February they turn everything over to us and we proceed to collect from that point. We may offer other collection sites (banks and credit unions) and online tax payments.

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

These duties are specifically described in Chapter 74 and 75 of the Wisconsin Statutes. The county can not discontinue it. Without this program the county would cease operations.

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

This program provides income in on a continual basis and allows the county to operate on a day-to-day basis.

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

No.

13. What are your ideas for finding efficiencies in your Department (i.e. reducing duplication of services, better use of technology, reducing waste of resources, opportunities for partnering, opportunities for combining programs, personnel, functions etc, time-saving ideas, identifying 'sacred cows' etc.)? (Note – this question will not be scored).

As stated in question 5, we continue to look for ways to be more effective and streamline procedures. I attend conferences to network with peers from other counties to obtain new ideas and confer with others on how they do things.

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PROGRAM: Receipts

1. Describe the program, its purpose and goals.

The County Treasurer's Office is the central point of receipting, processing and deposit place for all interdepartmental funds. This program also covers the daily banking transactions and the reconciliation of those transactions. The purpose of this program is to keep on eye on the incoming and outgoing funds of Winnebago County.

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

This program serves all of Winnebago County by creating a separation of duties. It ensures that Winnebago County continues to practice good internal controls

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 is directly related to all other departments that receive any type of revenue for deposit to the general fund.

Banking functions also fall into this category. Many agencies are now transferring funds electronically the Treasurer's Office must communicate with the department that the transfer is associated with. Internal accounting needs to be maintained to keep things in order. Three parties balance the county's general banking account on a daily basis in three different accounting ways.

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

By having one central collection point it makes our county more efficient. Finance is only receiving documentation from one office. If each department were responsible for depositing their own funds there would be many deposits to verify on our bank statement and supporting documents would be in a number of departments rather than one central office. Our courier has only one stop to make for our deposits to the bank.

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

One measurement would be to determine the cost to have our courier service pick up deposits directly from each department compared to just one stop. Again, the efficiency of having one central point of deposit and pick up is key. Also, having the supporting documentation in one location is important.

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.

Second. This program is extremely important to the county in that the revenues generated are accounted for in the county's annual budget and are therefore needed to continue operation.

9. Are there current alternatives to this program available in the community? Can this program be provided through alternative arrangements with other providers (i.e. private entities, other County departments, other governmental units)?

No.

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

The funds collected are revenues that have off set the total county levy. If eliminated the county could not operate.

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

The effectiveness of this program outweighs the cost of the program. The program allows for a check and balance system. The Treasurer's office verifies other departments receipting. Discrepancies are found and are able to be corrected before the figures reach the general ledger, saving accounting time.

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

No.

13. What are your ideas for finding efficiencies in your Department (i.e. reducing duplication of services, better use of technology, reducing waste of resources, opportunities for partnering, opportunities for combining programs, personnel, functions etc, time-saving ideas, identifying 'sacred cows' etc.)? (Note – this question will not be scored).

We communicate with other departments on ways to streamline procedures to aid all departments involved.

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PROGRAM: Tax Settlement

1. Describe the program, its purpose and goals.

Tax Settlement includes the following functions: receive collection data from municipalities, upload and verify collection data, pay all taxing jurisdictions (municipalities, school districts, technical colleges, state).

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

The program is intended to serve all taxing jurisdictions. The taxing jurisdictions require the settlement funds in order to operate, as the funds are part of their levy.

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 tax collection program in the Treasurer's office. The tax collection feeds into the tax settlement and foreclosure processes that this office is also responsible for.

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

Over the years we have eliminated all manual collection of taxes. All municipalities are now on computer collection and we receive their data electronically. Winnebago County offered municipalities the use of a county computer to facilitate this. Currently there are no county computers being used by any municipalities as they have all purchased their own. Ultimately making their municipality more efficient.

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

There have been enhancements made to the settlement process over the years. We are now able to electronically forward settlements to the state and other taxing jurisdictions. Therefore saving postage and copying costs.

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

No. Statutorily the duties belong to the County Treasurer.

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

Third. This program is the start of our tax collection program.

9. Are there current alternatives to this program available in the community? Can this program be provided through alternative arrangements with other providers (i.e. private entities, other County departments, other governmental units)?

Settlement and foreclosure duties are the sole responsibility of the Treasurer's Office.

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

These duties are specifically described in Chapter 74 and 75 of the Wisconsin Statutes; the county can not discontinue it.

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

The program requires the county to make all taxing jurisdictions paid in full. Therefore allowing the county to collect the delinquent taxes and interest. The interest on delinquent taxes is a revenue creating line item on the county's annual budget, offset the cost to administer.

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

No.

13. What are your ideas for finding efficiencies in your Department (i.e. reducing duplication of services, better use of technology, reducing waste of resources, opportunities for partnering, opportunities for combining programs, personnel, functions etc, time-saving ideas, identifying 'sacred cows' etc.)? (Note – this question will not be scored).

With enhanced computer programs tasks can be completed in a more cost effective and efficient manner. The Treasurer's office meets annually with local municipal treasurers to provide updated information and looks for return input.

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PROGRAM: Disbursements

1. Describe the program, its purpose and goals.

The County Treasurer's Office is the central point of disbursing all funds from the general fund. This includes payables, payrolls and electronic transfers. Wire transfers for all investment transactions, grants, credit cards, federal payments, state payments, real estate transfer fees, health insurance and numerous others debits are maintained. The purpose of this program is to verify all outgoing funds of Winnebago County.

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

This program serves to protect the funds of Winnebago County. It ensures that Winnebago County continues to practice good internal controls.

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 is directly related to all other departments that disburse funds from the general fund. Other departments must be in contact with the Treasurer's office to verify funds withdrawn from our account on a daily basis.

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

The program creates an internal audit by having multiple departments verifying debit information.

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

The real measure would be that we have not had funds illegally withdrawn from the county general banking 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.

Fourth.

9. Are there current alternatives to this program available in the community? Can this program be provided through alternative arrangements with other providers (i.e. private entities, other County departments, other governmental units)?

No.

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

The county's obligations would not be paid.

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

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

No.

13. What are your ideas for finding efficiencies in your Department (i.e. reducing duplication of services, better use of technology, reducing waste of resources, opportunities for partnering, opportunities for combining programs, personnel, functions etc, time-saving ideas, identifying 'sacred cows' etc.)? (Note – this question will not be scored).

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PROGRAM: Foreclosure

1. Describe the program, its purpose and goals.

Foreclosure Duties include the following functions: issuance of tax certificates, In-Rem tax foreclosure, preparation and sale of foreclosed property.

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

The program is intended to serve all taxpayers in Winnebago County. This is the final enforcement of tax collection.

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 program is directly related to the tax collection program. The program is the end result of property owners not paying their property taxes. It is taken as a last resort after numerous attempts to collect.

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

All properties with delinquent taxes are monitored. We note properties that are suspect of contamination, property owners in bankruptcy.

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

Very few properties actually revert to county ownership.

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

No. Statutorily the duties belong to the County Treasurer.

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

Fifth. Tax collection is our primary program. This program is only taken as a last resort. The last thing Winnebago County wants to do is obtain property.

9. Are there current alternatives to this program available in the community? Can this program be provided through alternative arrangements with other providers (i.e. private entities, other County departments, other governmental units)?

Statutorily the duties belong to the County Treasurer. There are no current alternatives to this program in the community.

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

These duties are specifically described in Chapter 74 and 75 of the Wisconsin Statutes; the county can not discontinue it. Winnebago County would not be in compliance with 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.)

There are additional costs associated with this program. As stated previously this only takes place as a last resort when all other collection attempts have been unsuccessful. The end result is the county would own the property and attempt to sell it.

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

No.

13. What are your ideas for finding efficiencies in your Department (i.e. reducing duplication of services, better use of technology, reducing waste of resources, opportunities for partnering, opportunities for combining programs, personnel, functions etc, time-saving ideas, identifying 'sacred cows' etc.)? (Note – this question will not be scored).

In networking with peers new procedures have been implemented. We continue to look for ways to reduce the number of properties we attempt to foreclose on.