



Treasurer's Office FY21 Budget Overview

Template "A"

GENERAL INFORMATION

OFFICE/DEPARTMENT: TREASURER

BUDGET CONTACT PERSON: JOHN DAVID DAVIDSON

BUDGET TEAM MEMBERS: JOHN DAVID DAVIDSON, MORGAN DRAGE, JESS BAIRD

BCC PRESENTATION DATE: 06/25/2020



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BLAINE COUNTY *Idaho*

Treasurer's Office/Department Profile

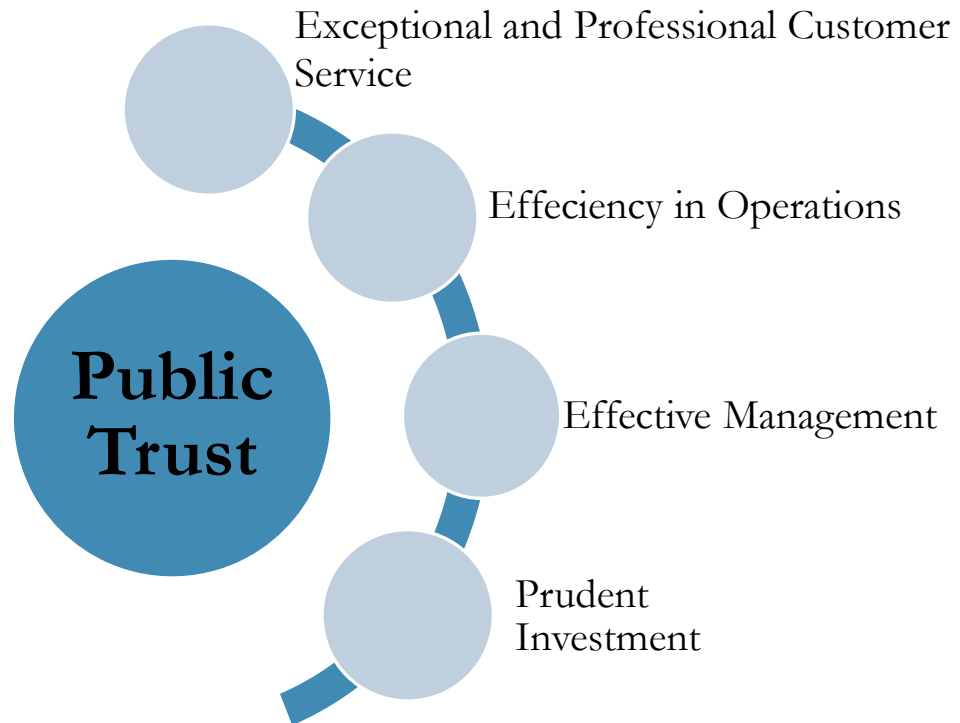
Operational Description

The Treasurer's duties and responsibilities are numerous and extensive. Our office is responsible for receiving all moneys belonging to the county, and all other moneys by law directed to be paid to the treasurer, safely keep the same, and apply and pay them out, rendering account thereof as required by law. We must file and keep the certificates of the auditor delivered to us when moneys are paid into the treasury, and keep an account of the receipt and expenditure of all such moneys. We have to keep our books so that the amounts received and paid out on account of separate funds or specific appropriations are exhibited in separate and distinct accounts, and the whole receipts and expenditures shown in one general or cash account. The aforementioned responsibilities are daily occurrences. The treasurer must settle his or her accounts relating to the collection, care and disbursement of public revenue, of whatsoever nature and kind, with the auditor, each month keeping track of the amount of money or other property received prior to the period of such settlement, the sources from which the same was derived, the amount of payments or disbursements, and to whom, with the amount remaining on hand. In making such account, and for all other purposes, the treasurer shall report uncollected fees, personal property taxes or other revenue due but unpaid for a period of five (5) years.

The Treasurer's office receipts and deposits all monies coming into the County from all sources daily, and invests idle funds in secure instruments to achieve the best possible return, to help fund the county budget in the safest manner possible, within the pre-established limits and guidelines defined by Idaho Statute as well as the Blaine County Investment Policy. The Treasurer works closely with all local financial institutions, the State Treasurer's office and investment brokers to obtain the best return on all financial accounts and reconciles these accounts. All financials are balanced with the Clerk each month, quarterly, and yearly. The Treasurer's Office calculates, bills, receipts and apportions property tax payments for all of the taxing districts within Blaine County. Customers call daily requesting this information. The Chief Deputy works closely with numerous mortgage companies and taxing service agencies in maintaining electronic mortgage request and payment files. The Treasurer's office builds, prints, and mails tax reminders and delinquent notices each year either internally or through a third-party vendor.

Our office is also responsible for tax deeding properties. In July, after the third year of delinquent taxes, our office mails the first courtesy letter informing the tax payer that the tax deed process is initiating. The second letter is mailed in September, and then is followed with the Notice of Pending Issue of Tax Deed in January. Research is simultaneously being conducted to locate parties of interest on these properties and to solve any problems that may have surfaced prior to the Tax Deed hearing in May. We also maintain numerous bankruptcy files. The Treasurer must also act as Public Administrator for deceased persons' estates who have no other representatives.

Department Mission

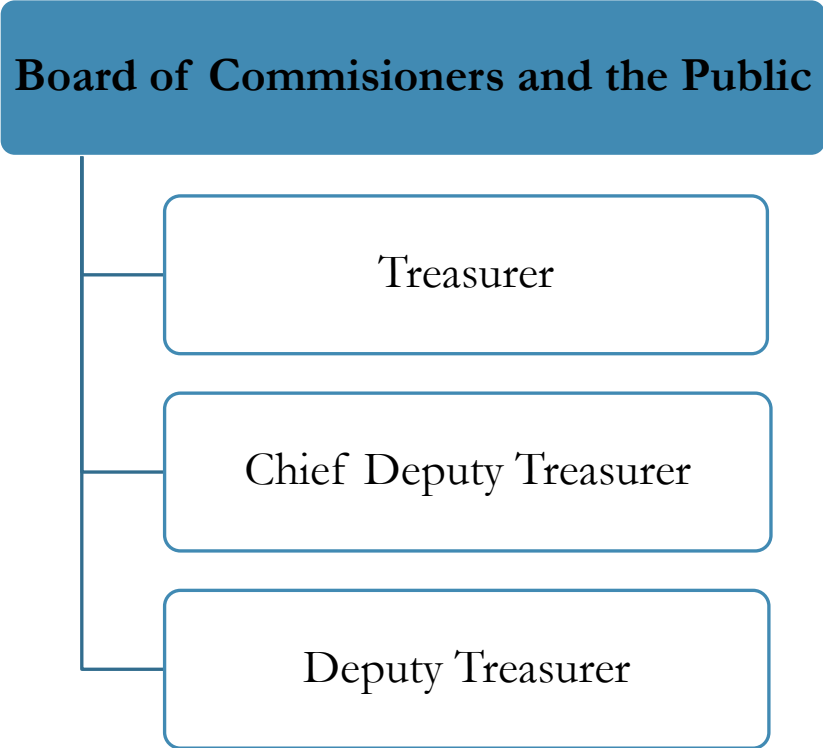


The County Treasurer and staff are committed to ensuring the public's trust in the demonstration of fiscal accountability and effective management of Blaine County's resources. By focusing on providing exceptional and professional customer service, efficiency in operations, cost effective decision making, and prudent and practical investment strategies, we can continue to provide, and improve upon the services our office provides to the people of Blaine County.

Defining Characteristics:

- ❖ Cost effective decisions
- ❖ Efficacious collection, disbursement and management of all receivables
- ❖ Prudent investing of idle funds to help meet capital needs and liquidity requirements

Organizational Structure



Like any other county department or office, the Treasurer's Office reports to the County Commissioners, while its duties and obligations are for the people of Blaine County. Although the Treasurer's Office is hierarchical in structure, the opportunities to share responsibilities and cooperate on projects, outcomes, and goals are numerous. This structure is also often augmented by an outside individual that facilitates with operations during collection times and during times when the office is attending conferences.



FY 2020 Outcomes

This past year the Treasurer's Office had 3 different proposed outcomes that aligned with our department's mission and aimed to improve upon current procedures and processes. The values that our office believes to be important to the people of Blaine County as well as integral to the County's operation were heavily considered in the creation of last year's outcomes. Many of these outcomes were achieved with fantastic results, while others lead to the discovery of possible improvements that could be made upon pre-established operations.

3 Outcomes for FY 2020:

- 1) Ensure efficient County operations
- 2) Improve upon County investments
- 3) Ensure professional customer service

The following section will briefly touch on these 3 outcomes and the impact that each had within our office and County.

FY 2020 Outcome 1

Outcome Description

- Outcome 1 – Ensure efficient County operations.
 - Key performance question– How can the Blaine County Treasurer’s Office ensure efficient County operations?
 - Key performance indicators – Process payments and County revenue in a timely manner.
 - Key performance measures – Deposit all property tax payments within five business days from the postmark date on envelope with minimal errors with the help of Zion’s, eNotices, and Master’s Touch doing our mailing/emailing for both December and June. Report property tax apportionments, reports and financial balancing more quickly with a move towards CAI reconciliation and turn over to the Clerk by the first business day of each month. Deposit all County funds daily.


Impact

- By using both the Computer Arts software as well as Zion’s lockbox processing, the Treasurer’s office was once again able to expedite the processing of property tax payments in the month of December, enabling the monthly turnover to be completed by December 31st, 2019. The other treasurers of Idaho and I continued to work with CAI over the past year, encouraging CAI to construct additional improvements to their software, which resulted in faster data processing as well as a more expedient way of processing payments and accessing certain reports.
- This past year, it has felt particularly imperative that we continue our discussions with CAI as several departments within the County lean towards using new software, and because of the circulating rumors that CAI may be out of business. They acknowledged the fact that this past year they were not as helpful as they had been in the past, due to changing tax laws that required the rebuild of some of their programming. They assure us moving forward that they will be better attuned to our needs in the future. This is incredibly important due to the fluid situation of Covid relief. As of now, we are unsure as to the requirements that are expected of us in

EFFICIENCY

Efficiency is the extent to which time, effort, or cost is well-used for the intended task of function.

It often refers specifically to the capability of specific application of effort to produce a specific outcome effectively with minimum amount of quantity of waste, expense, or unnecessary effort.



regards to reporting relief, should that relief come. This may require new reporting, new information coded into the tax bill, etc.

- As I mentioned last year, CAI and our office worked on integrating data from Point & Pay (one of our two credit card processing vendors) into our payment processing portal. Previously, Forte was our only vendor that had a dataset of payments that could be downloaded into our program. After several months of back and forth between our office, CAI, and Point & Pay, CAI was able to create a workable integration of data from the user payment portal into our internal payment processing system. Now, just like Forte, Point and Pay credit card and electronic check payments made online or over the phone can be downloaded into our system without the use of hand entering data, saving time as well as minimizing the potential for error. After a year of using this new system, things still aren't as perfect as we'd like them to be. Moving forward this year, we will continue to search for better alternatives, and apply them should we find they exist. Requirements of a new system will be: savings to tax payers, ease of reporting, and ease of use.
- Unfortunately, CAI has once again fallen short assisting our office on an update that we have been requesting for several years. We have always desired to use the reconciliation aspect of the program instead of a combination of CAI, Excel, and Quicken to reconcile our accounts. As you recall, CAI had said they would send someone out to help us initiate this change, but it never happened. There was also talk of CAI hosting a training around the last week of July, which low and behold, also never came to fruition. I will once again be requesting assistance in this area, however I am wary that this will once again fall to the wayside due to the fact that CAI will be preoccupied with implementing new coding to meet Covid relief requirements.
- Once again, our office did a wonderful job in December with property tax collection. This past December we processed \$42,642,674 of the \$71,575,272 (2019) taxes due for the year. In comparison to 2018, 2019 billed amount for all districts was about \$933,111 dollars more, but the collected amount by month end was \$462,272 less. Looking at these numbers as a percentage, in 2019 we collected 59.6% by December 31st, where as in the previous December, we collected 61%. This falls into the ballpark of where we usually are for collections for the month of December. We typically collected around 60% of taxes before January 1st, with the exception of 2018, where we collected 64.34% of taxes due. Time will tell how collections will be this coming December. We await to hear what the Covid relief package looks like for the State of Idaho, and how that will affect property tax collection. During the last recession, we did not see a significant reduction in property tax payments, and we hope that this year we will see similar numbers. Even with a 10% reduction of collections, we will be in a very comfortable place moving forward. Blaine County typically has a higher percentage of property tax payers making their property tax payments due to the significant affluence of the population, and the understanding that property taxes pay for essential services such as schools, roads, and ambulance services, just to name a few.
- Zions Lockbox system continues to be our best friend when it comes to timely property tax postings. We will again utilize them in the future.
- As far as signups for our eNotices system, we've had 288 signups since the beginning of October 2019, 100 more than the year before. We had 1,807 downloaded notices, but only 397 people pay from the platform, again, 100 more than the year before. It is not highly utilized, but it is free to utilize and provides property tax payers with another tool in their arsenal to pay for property taxes.

FY 2020 Outcome 2

Outcome Description

- Outcome 2 – Improve upon County investments
 - How can the Blaine County Treasurer’s Office make the best investment decisions and how can we better convey our decision making process to the public?
 - Key performance indicators – Keep apprised of current treasury interest rates and length of maturity for Government Agency Bonds.
 - Key performance measures – Improve county investments by creating an investment advisory committee, improving upon our existing investment policy, and sending staff to annual conferences for continued education.

Impact

The nature of the treasurer’s job is to make investments that receive the best rate of return after both parameters of safety and liquidity are met. This goal will always be a goal of our office, and we will always work very hard to achieve it.

- When I first started in the Treasurer’s office, the State Pool was earning .1365% and last year I boasted that we were earning an incredible 2.5727%. Currently we are sitting at 1.2962% (May), which is much higher than both long term rates as well as your average bank account. As far as liquidity, the State Pool acts much like a bank account, remaining quite liquid. The County is able to access money in the Pool within one business day, instead of having it tied up in the longer-term (right now lower earning) investments.
- We average a little over 2% in our investments because of the safe low risk options legally available to us. As such, we cannot piggyback off of the recent gains in the stock market, but neither do we see the significant losses that transpired earlier this year. But safety does not necessarily mean low returns. Here is a chart of our investment earnings year after year, starting with the year 2015.

<u>Year</u>	<u>Investment \$ Earned</u>
2015	\$167,616
2016	\$199,128
2017	\$268,871
2018	\$343,273
2019	\$481,232

- As you can see, the County has managed our investments incredibly well over the last few years, however, these earnings may decrease significantly moving forward due to falling interest rates as a result of the unprecedented Corona Virus that I keep referring to in my report. As you may recall, the past several years I have managed tax distributions a little differently, taking advantage of higher interest rate found in the Pool. For most of the year, the County is allowed to hold property tax distributions for 15 days before then turning them over to the districts for which we collect (after

RETURN ON INVESTMENT

SAFETY


Safety of principal is the foremost objective in regards to our investments.

LIQUIDITY

Blaine County should remain sufficiently liquid to meet all operating requirements.

YEILD

Blaine County should seek and attain market rate return throughout budgetary and economic cycles, taking into the investment risk constraints and cash flow characteristics of the portfolio.



December and June collections we are allowed to hold the funds for a week longer). In the past, these funds have been held in our various designated tax collector accounts, but these past few years, I've been moving those funds over to the Pool for the allotted time we are allowed to have the funds in order to take advantage of the higher interest rate. This strategy, coupled with the higher interest rates these last few years has resulted in quite a bit more in interest earnings.

- To illustrate how much rates and management have changed monthly interest income, we can look at what we brought in from the State Pool in interest during January of 2015, a year in which interest rates for the Pool were around .14% and much of district money was just sitting idle in tax collector accounts for two weeks. That January, we brought in \$353.28 in interest. This past January, 2020, we brought in \$47,837.66. And yes, the interest rate this past January was incredibly higher than it was January of 2015. It was about 1.9% compared to the .14% of 2015. Interest earnings from the State Pool for the entirety fiscal 2015 was \$6,424. Last year it was \$241,079.
- But even if rates fall back down to .14%, a real possibility, interest earnings will not drop 97% because of the way the funds are being managed. Back in 2015, interest was only earned on a daily average balance of \$3,048,200, whereas this past January, when we had tax distribution in the account for three weeks, we had an average daily balance for the month of \$29,646,861, about ten times more than what we had previous to this strategy. So, if rates drop down to 2015 levels, but we maintain a higher average daily balance due to held tax distributions, we could drop down to just earning \$4,000 or \$5,000 in interest from the State Pool for the month of January. Extrapolating this out for the year could mean that we have the potential to earn only 10% of the interest we had earned the previous year, seeing a decline of potentially \$220,000 in interest revenue. Again, this is with the assumption that the Pool rates go down to .14%, and right now it is at 1.2926%.
- However, there is some good news. As far as cash flow from our investments, we are strategically laddered out well, and even have some callable bond options that will be a benefit if rates fall even lower and we need emergency funds for an immediate response. If bonds are called because they can be refinanced in the current lower interest environment, we will get all of our principal back from our investments, as well as all the interest promised at the time of purchase. So, we make the profit we expected, and get our principal back at a time to pay for emergency services if needed to fight the pandemic, without losing our initial investment.
- Another silver lining is found in the current positions we own. Due to the fact that we bought investments at a time when rates were higher, those investments can be sold at a premium if needed. We typically wouldn't do this and actually goes against our buy and hold strategy, but if we needed extra cash we could sell our positions for a profit. An example that will illustrate my point is by looking at a CD that we have that is set to be called April 28, 2023. Right now it is earning 3% which is incredible. The market value of the CD is just over \$265,000, however we bought it for \$249,000. If we had to sell, we would get all our principal back of \$249,000 and the interest due to us, and then keep the difference of \$16,000. So we could do that. The reason we wouldn't is because we would have to reinvest the money at current rates and the new 3 year rates are .85%.
 - $\$249,000 \times 3\%$ pays \$7,470 per year for the next three years = \$22,410.
 - $\$249,000 \times .85\%$ (or lower) pays \$2,116.50 per year for the next three years = \$6,49.50
 - The difference is \$16,060.50. We come out the same.
- Basically, when rates go down, prices on bonds we bought in the past go up. They have a higher rate than bonds currently being issued, so the market is itching for those if they are being offered. It really comes down to consistency in investment practice, and sticking with our tried and true strategy is the way to go. Also, it goes without saying that it certainly feels a lot better to earn 3% than it does to earn .85%.



FY 2020 Outcome 3

Outcome Description

- Outcome 3 – Ensure professional customer service.
 - Key performance question– How can the Blaine County Treasurer’s Office ensure that we are providing professional customer service?
 - Key performance indicators – Provide a variety of easy options for property tax payments and provide more easily accessible information on our website to increase transparency
 - Key performance measures – Continually provide a webpage that offers pertinent information as well as easy access to services such as property tax payments and changes to mailing addresses

Impact

- This past year we have made substantial improvements to our webpage. Jess has worked tirelessly updating the page to include more information about what our office does, how property taxes work, adding frequently asked questions, and has even included a “meet the treasurer” section. The side bar on the left hand side of our website is new and improved, making navigating our pages easier for the public. Also, an updated video explaining how property taxes are paid has been added as well.
- We have also made improvements to our property tax bills this past year. Now, in addition to the postmark information and online payment information found on the yellow insert, there is also the web address of our website that has voter approved levies available for the public to view. A new law passed this past legislative session requires counties to either provide this information on the property tax bill, or to show a link to the website where this information can be found. For the last several years we have made this information available to the public on our website, but due to the amount of information, it will not fit on our property tax bill, thus the link. Moving forward, there may be additional information that may be required on the bill, again, due to the Covid relief package that may be coming out.
- This past year we attended several conferences across the state that contributed to the continuation of our education. Examples of these include the Mid-Winter Conference in Boise, another Treasurer’s Training in Boise. This past fall, as Vice President of the Idaho Association of County Treasurers, I hosted the Annual IACT Conference at the Limelight Hotel in Ketchum. This was a great opportunity to showcase the County, and bring in some closer education classes for our staff. As Vice President of the IACT, I went to our national conference in Washington DC this past February, where I was able to meet with the treasurers and

PROFESSIONAL CUSTOMER SERVICE

SUPPORT


Whether online, over the phone, or in person, our knowledgeable staff should always be available and willing to help customers with a welcoming attitude.

TRAINING

Our staff should always be up to date and current in all aspects of our office to better be able to serve the people of Blaine County.

COMMUNITY

Providing our services in the most friendly and palatable manner should always be a priority. It should always be a pleasure to visit our office and receive information from our staff or our website.

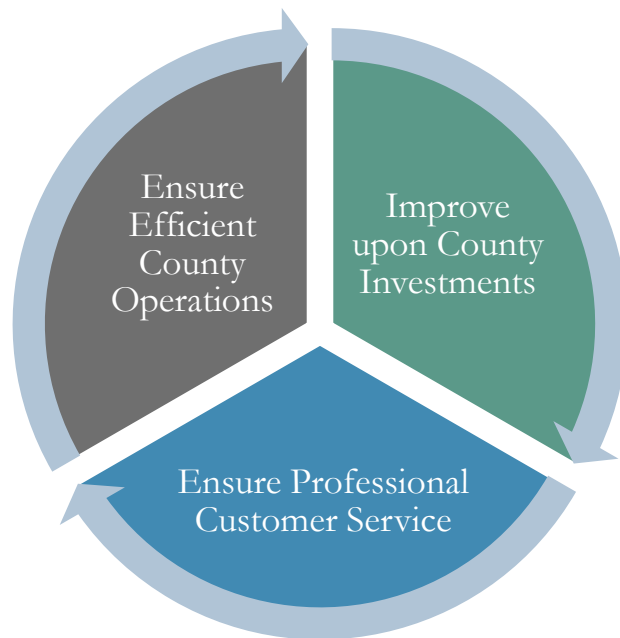


tax collectors across the country. Unfortunately, our July conference in Orlando has been canceled due to Covid-19, as well as our annual Idaho Association of Treasurers Conference in August.

- Covid concerns have also thrown a wrench in the normal day to day operations of our office. From March through May, our office did a tremendous job in continuing to provide an extremely high level of service to property tax payers with limited resources. Much of the time, we only had one person available in the office to answer day to day calls and complete essential tasks, while the remainder of our team worked from home. I am happy to report that our office survived the first wave of the virus without diminishing our level of service nor relaxing the amount of work that our office normally accomplishes. We have continued in our vigilance in protecting our staff as well as the public by maintaining social distancing, wearing masks when conducting business with the public, and by hiding behind a wall of Plexiglas that Pat graciously installed at our counter. We have encouraged people to mail in their property tax payments and to pay by over the phone or online whenever possible, but remain open for those that prefer to pay their property taxes in person.
- Another Covid related hiccup we encountered this year, was the suspension of our student mentor program. Understandably, we were unable to host students this spring, however, we plan to pick up where we left off next year, should health and safety parameters be met and Covid concerns lessen. As you may remember, our office hosts a variety of students from the Sage School and the Wood River High School, and teach them the importance of local government, as well as the fundamentals of how local government operates. This is a program that I am quite proud of, and look forward to working with new students in the future.

FY 2021 Outcomes

I believe that FY 2020 Outcomes were very appropriate and aligned with our strategic goals and objectives. The underlying mission of our office was highlighted in these previous objectives, and much deviation from the previously developed outcomes would be inappropriate as well as detrimental. However, carefully constructed amendments to the previous year's outcomes of ensuring efficient county operations, improving county investments, and ensuring professional customer service is certainly called for.



The following section will touch on these 3 outcomes and the impact that each will have not only within our office, but within the community at large. These are necessary improvements that fit within our statutory obligations. They do not contain any superfluous monetary requests, and most importantly, these improvements are integral to our success as an office and as a county.

FY 2021 Outcome 1

Outcome Description

- Ensure efficient County operations.
 - Key performance question– How can the Blaine County Treasurer’s Office ensure efficient County operations?
 - Key performance indicators – Process payments and County revenue in a timely manner.
 - Key performance measures – Deposit all property tax payments within five business days from the postmark date on envelope with minimal errors with the help of Zion’s, eNotices, and Master’s Touch doing our mailing/emailing for both December and June. Report property tax apportionments, reports and financial balancing more quickly with a move towards CAI reconciliation and turn over to the Clerk by the first business day of each month. Deposit all County funds daily.

Strategic Alignment


- **Financial Perspective (includes effective and efficient use of resources)**
Create an organization and organizational culture of fiscal stability which:
 - Uses citizen and taxpayer resources efficiently and effectively
 - Ensures fiscal stability
 - Considers fully the costs and benefits of each expense or cut
 - Employs accounting best practices
 - Utilizes a stable, transparent and repeatable budget process

- **Internal Process Perspective (includes operations and processes)**
Create an organization and organizational culture which:
 - Recognizes the federal and state constitutional and statutory environment in which it operates
 - Models excellent government
 - Promulgates county performance standards, performance measurement and re-evaluation
 - Promulgates appropriate inter-governmental cooperative action
 - Plans, prepares and responds to economic, social and environmental change.

EFFICIENCY

Efficiency is the extent to which time, effort, or cost is well-used for the intended task of function.

It often comprises specifically to the capability of specific application of effort to produce a specific outcome effectively with minimum amount of quantity of waste, expense, or unnecessary effort.



- **Learning and Growth Perspective (includes human capital, information capital, and organization capital, skills, training, culture, leadership, systems, and databases)**

Create an organization and organizational culture which internally:

- Provides leadership reflecting the goals and values of the entire Blaine County community
- Is unified in its sense of purpose
- Exhibits good morale
- Promotes a collaborative, team approach to issues and problem solving
- Engages in excellent intra- and inter- departmental communication
- Provides a desirable, responsive work environment
- Strives for consistency
- Strives to exceed expectations

- **Customer Perspective (includes customer and stakeholder satisfaction)**

Create an organization and organizational culture which:

- Understands its constituency and believes county government exists to serve their needs
- Understands and focuses on customer and client service
- Works to meet community needs when determined appropriate and possible
- Promulgates appropriate inter-governmental cooperative action

Forward on Budget Request

- I would like to reiterate the fact that these are unprecedented times, and as such, our office is taking care to address the uncertainty of our future financial situation by cutting our budget by 8% for this coming year. No small feat for an office as small as ours, especially given the fact that we run on a very lean budget to begin with. Last year, our office requested a paltry \$68,775 in our B Budget, and this year we are only requesting \$63,250. Some factors that have gone into this reduced amount mainly have to do with our curtailing of travel, per diem, dues and memberships, and educational opportunities. I believe furthering the education of myself and my employees to be imperative in providing the best possible service we can for the public, so it is a tough pill to swallow knowing that this coming year we will not be able to have the same types of opportunities that we have had in the past. Saying this, I would like to make it clear to the Board that we intend to continue the furthering of our education in the coming years once we are beyond the Covid scare and revenues become more stable. This is why we are only asking for one increase in our B Budget this year.

Requested Resources and Associated Costs

- Request Increase to Misc. Lockbox fees
 - Details – Request of an increase of more funding for lockbox fees. This is one of those items that may see an increase in costs for next year, so a modest request of an additional \$500 is requested.
 - Request increase for Lockbox fees to - \$10,500
 - Partnerships – Zions Bank Lockbox services
- Teams – Treasurer’s Office Staff – Zions Bank



Goals and Performance Measures

- Goal 1
 - Description – Work with other departments to look for a long lasting software solution that meets the needs of our office, the Assessor’s Office, the Clerk’s Office, and our IT Department. This past year we have begun our journey in searching for the perfect software solution that will accommodate the financial, assessment, and property tax needs of Blaine County. This started with a demonstration from Tyler Technologies earlier this year, but will continue in the year to come. For several years, several departments have expressed frustration with the level of service provided by our current software company, CAI, and specifically our office has requested to have training for the reconciliation portion of CAI financial. Year after year, the empty promise of assistance has grown quite old. We appreciate the search for new software and the initiative that the Assessor’s Office and our IT Department has taken in searching for a better alternative, and welcome the possibility of improvement.
 - Measure – activity – Meet with the Assessor’s Office, the Clerk’s Office, and visiting companies that wish to provide us with demonstrations of improved software for all aspects of each department.
- Goal 2
 - Description –Continue funding processing system (lockbox) system with Zion’s Bank and Master’s Touch to do both December and June billing. The process includes printing barcodes and numbers on each statement so that when run through Zion’s processing machine, they will be immediately processed into the lockbox, instead of having to manually key in each entry. In the continuation of these two partnerships, our office will seek out other online/electronic options for bill mailing. We have had complaints with our electronic billing in the past due to the fact that many bills are blocked from recipients’ emails due to filters and protections installed by the property owner in their email system, so we continue to search for better alternatives. As previously mentioned, this service will need an increase of \$500 in our B Budget.
 - Measure – activity – Fund and utilize to fullest extent. Search for additional electronic bill systems.
 - Measure – output –The time frame and effort in which payments are processed, deposited and the amount collected.
- Goal 3
 - Description –There has been some frustrations with our current Point and Pay system in regards to reporting and flexibility when attempting to come up with creative solutions to merging Point and Pay payment data with our CAI property tax program. I started the process of updating and improving our online payment portal by initiating the electronic bill send/payment system offered by Forte and Master’s Touch several years ago. Some of our property tax payments are now paid through those services. I am continuing to search for the best alternatives for all offices that require payments from the public, and I have online demonstrations lined up for this summer to look into better options. The alternatives must

include ease of use, ease of reporting, ease of integration with our existing software, and a cost savings to the public.

- Measure – activity – Meet with competing payment processing companies (remotely) to find the best solution that works for our County
- Measure – output –Cut costs to the public and save time in reporting. Currently, both Forte and Point & Pay charge our customers 2.5% for credit/debit card transactions and \$1.50 for electronic check.
- Goal 4
 - Description – Continue to work with Computer Arts and Master’s touch to locate and fix any and all programs that arise. I still am on the treasurer’s board that deals with CAI issues. As a group, we are continuously working to improve the CAI user interface and education to help treasurers who use CAI to do their job the best that they can. Once again, I would like to target the problem areas of reconciliation and a printable check program for refunded or over paid property tax payments. This will become more important with the current property tax reduction programs being proposed by the legislature. There is a possibility that new coding and new printing requirements may be needed, and these services cannot be provided by my staff.
 - Measure – activity – continued meetings with each partner. We are open and ready for the idea of online meetings and training, and hope that both companies may be receptive to the idea come this fiscal year.



Future Impact

- With the continuation of utilizing Zion’s Bank, Master’s Touch, Computer Arts, Forte, Point & Pay, and eNotices, as well as borrowing an HR employee during those times in which they are needed, the Treasurer’s Office will continue to be able to process payments in a timely manner while allowing for an early accrual of interest as well as a rapid allocation of the taxing districts funds. The amount of transactions that we process during our heavy tax months are often times overwhelming for our small office.
- professional manner that we can.



FY 2021 Outcome 2

Outcome Description

- Improve upon County investments
 - Key performance question– How can the Blaine County Treasurer’s Office make the best investment decisions and how can we better convey our decision making process to the public?
 - Key performance indicators – Keep apprised of current treasury interest rates and length of maturity for Government Agency Bonds.
 - Key performance measures – Improve county investments by improving upon our existing investment policy, and sending staff to annual conferences for continued education.

Strategic Alignment

- **Financial Perspective (includes effective and efficient use of resources)**
Create an organization and organizational culture of fiscal stability which:
 - Ensures fiscal stability
 - Is prepared for unforeseen events not otherwise reflected in budget planning with sufficient contingency reserves
 - Employs accounting best practices
 - Takes the time to assess risk and incorporates risk management appropriately into its decision making
- **Internal Process Perspective (includes operations and processes)**
Create an organization and organizational culture which:
 - Recognizes the federal and state constitutional and statutory environment in which it operates
 - Models excellent government and public involvement
 - Promulgates county performance standards, performance measurement and re-evaluation
 - Promulgates appropriate inter-governmental cooperative action
 - Plans, prepares and responds to economic, social and environmental change

RETURN ON INVESTMENT

SAFETY


Safety of principal is the foremost objective in regards to our investments.

LIQUIDITY

Blaine County should remain sufficiently liquid to meet all operating requirements.

RETURN ON INVESTMENT

Blaine County should seek and attain market rate return throughout budgetary and economic cycles, taking into the investment risk constraints and cash flow characteristics of the portfolio.

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- **Learning and Growth Perspective (includes human capital, information capital, and organization capital, skills, training, culture, leadership, systems, and databases)**

Create an organization and organizational culture which internally:

- Provides leadership reflecting the goals and values of the entire Blaine County community
- Is unified in its sense of purpose
- Exhibits good morale
- Promotes a collaborative, team approach to issues and problem solving
- Engages in excellent intra- and inter- departmental communication
- Provides a desirable, responsive work environment
- Strives for consistency
- Strives to exceed expectations

- **Customer Perspective (includes customer and stakeholder satisfaction)**

Create an organization and organizational culture which:

- Understands its constituency and believes county government exists to serve their needs
- Understands and focuses on customer and client service
- Works to meet community needs when determined appropriate and possible
- Promulgates appropriate inter-governmental cooperative action

Requested Resources and Associated Costs


- Details – Continue funding educational opportunities
- Now that we have a new employee, I would like to try and get her involved in the numerous teaching and training opportunities that the Idaho Association of County Treasurers provides. I also would finally like to make the annual investment conference in Seattle. This past year, we had planned to have both the Chief Deputy and myself go, however, due to scheduling conflicts, were unable to attend.

Results Teams

- Partnerships – Board of County Commissioners – All Local Banks – Investment Brokers – State Investment Pool
- Teams– Treasurer’s Office Staff – Investment Advisory Committee

Goals and Performance Measures

- Goal 1
 - Description – Seek for best return on our operating accounts with the best customer service.
 - Measure – activity – Communicate with all local banking institutions and try and work towards higher rates of return while also having the institution provide the best customer service for our County
- Goal 2
 - Description – Attempt to continue to attend educational opportunities for furthering educational expertise and skill, however, do this remotely. Classes are needed in both policy as well as technology, and we will search for online options.

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- Measure – activity – Each team member will attend at least two educational opportunities per year, this year, remotely.
 - Goal 4
 - Description – Continue to update the new website platform, adding any additional information that may be relevant to the community. The three
 - Measure – activity – Continual updating of the website

Future Impact

- I feel that it is our responsibility as a county to always search for the “best deal” when it comes to investing tax payer moneys, after both safety and liquidity are met. Working with the local banking institutions to find us the best return on our investment for our operating accounts while also providing the best customer service is always on our mind. This year I will once again sit down with these institutions and ask the question, “What and where can this be done better?” This is incredibly important, especially during these uncertain times. Luckily, we have been able to responsibly manage our finances and investments, which will allow us to hold our head above water as the turbulent waves of this economy through us about.
- Continued education will ensure that all of our team members are current and up to date with best practices so that we can serve the community in the most efficient and exemplary manner. Having myself as well as our Chief Deputy Treasurer attend the public funding investment workshop in Seattle, WA, will provide our office with the most up-to-date information on how we can safely, securely, and appropriately invest our public funds, and finding additional opportunities for our new team members.

FY 2021 Outcome 3

Outcome Description

- Ensure professional customer service
 - Key performance question– How can the Blaine County Treasurer’s Office ensure that we are providing professional customer service?
 - Key performance indicators – Provide a variety of easy options for property tax payments and provide more easily accessible information on our website to increase transparency
 - Key performance measures –Continually provide a webpage that offers pertinent information as well as easy access to services such as property tax payments and changes to mailing addresses. Hopefully our new webpage will make this task easy for us!

Strategic Alignment

- **Financial Perspective (includes effective and efficient use of resources)**
Create an organization and organizational culture of fiscal stability which:
 - Uses citizen and taxpayer resources efficiently and effectively
 - Considers fully the costs and benefits of each expense or cut
- **Internal Process Perspective (includes operations and processes)**
Create an organization and organizational culture which:
 - Promulgates county performance standards, performance measurement and re-evaluation
 - Promulgates appropriate inter-governmental cooperative action
- **Learning and Growth Perspective (includes human capital, information capital, and organization capital, skills, training, culture, leadership, systems, and databases)**
Create an organization and organizational culture which internally:
 - Provides leadership reflecting the goals and values of the entire Blaine County community
 - Is unified in its sense of purpose
 - Promotes a collaborative, team approach to issues and problem solving
 - Provides a desirable, responsive work environment
 - Optimizes employee training and improvement opportunities
 - Strives for consistency
 - Sets clear employee performance and evaluation standards and upholds them

PROFESSIONAL CUSTOMER SERVICE

SUPPORT


Whether online, over the phone, or in person, our knowledgeable staff should always be available and willing to help customers with a welcoming attitude.

TRAINING

Our staff should always be up to date and current in all aspects of our office to better be able to serve the people of Blaine County.

COMMUNITY

Providing our services in the most friendly and palatable manner should always be a priority. It should always be a pleasure to visit our office and receive information from our staff or our website.



- **Customer Perspective (includes customer and stakeholder satisfaction)**

Create an organization and organizational culture which:

- Understands and focuses on customer and client service
- Works to meet community needs when determined appropriate and possible
- Promulgates appropriate inter-governmental cooperative action

Requested Resources and Associated Costs

- Details – Continue funding for Lien Searches for the Tax Deed process with Litigation Guarantees instead of Lot Book Guarantees
- Request increase- It is hard to tell how many lien searches we will need to conduct this coming year, but my assumption is that the numbers of needed lien searches may increase if the markets decline.

Results Teams

- Partnerships – Board of County Commissioners –Treasurer’s Office – 3rd party vendors
- Teams– Treasurer’s Office Staff

Goals and Performance Measures

- Goal 1
 - Description – Continually provide a variety of easy options for property tax payments that can be accessed from our website, and search for the most cost effective and efficacious options that we can find
 - Measure – activity – Continually research all available payment options to insure that we receive the best options for the lowest cost. This includes exploring the electronic bill pay option mentioned earlier.
- Goal 2
 - Description – Continue to work with local schools to provide students the opportunity to learn the role and function of county government should health regulations allow
 - Measure – activity- Work with at least three local groups within the community to provide this opportunity
- Goal 3
 - Description – Work with Computer Arts to fix any and all programs that arise, especially as it relates to property tax reform. As previously mentioned, we will be working with CAI to improve the capabilities of what they can do for the County and will search for alternative companies that can compete with superior software.
 - Measure – activity – Be able to fully utilize the capabilities of the program and work on improvements in processes through their system (like the printed check)



Future Impact

- Whether on the phone, through email correspondence, or over the counter, our office always strives to provide the best possible service we can to every individual we serve. Customer service will continue to improve with continual updates provided to our website, while research into the best possible payment options will translate into greater pay convenience for our customers. Our devotion to their needs is exemplified in our continuous search to provide an array of various different payment options for different individual needs.
- Continue to provide educational opportunities for Blaine County youth, in the manner of Cub Scout lectures, job shadowing, or any other opportunities that may present themselves.
- Constantly improve upon current practices



Additional Covid-19 Response

Due to the unprecedented pandemic that has devastated countless lives as well as thrown turmoil into our economy, our office is and will be taking additional measures to insure the safety of our customers as well as our staff members.

- Exposure potential – moderate/high
- Risk mitigation strategies
 - Employee distancing
 - Implementation of Plexiglas shields
 - Support telework when appropriate
 - Customer distancing protocols
 - Active workspace cleaning and sanitizing
 - Promote online services

These strategies are outlined below:

- Email and phone interaction with employees and the public are encouraged rather than having in-person contact.
- Plexiglas has been installed at the customer counter with one slot to serve one customer at a time. The counter will be cleaned on the customer side after each customer leaves.
- Customers will be asked to use their own pens. If they do not have their own pens, a pen will be provided to them to use and keep or discard.
- Six feet distance will be maintained when possible and floor tape will show the 6 foot distancing for customers.
- Employees will stay six feet from each other. Disposable gloves will be provided if requested.
- Hand sanitizer is recommended after touching any common surface. Frequent handwashing is also encouraged.
- There will be no loitering in walkways.
- The kitchen area can be used by more than one person as long as six feet distance is always kept. Commonly touched items, such as refrigerator handles, will be wiped down with disinfecting wipes.
- Deposits to the bank will happen when necessary and only to the drive through window or night drop.
- Additionally, we plan on opening the back windows of our office to allow for walk up window service for property tax payments. Computer stations will be set up at two windows and social distancing indicators will be taped every six feet to the sidewalk outside to provide customers with visuals to help with distancing.

Required needs to keep work area safe (these needs have been met):

- Install Plexiglas barrier at front desk.
- Ample supply of masks, gloves, sanitizer and disinfectant wipes
- Floor tape