

Treasurer

Kerry Blaney - Treasurer
(920) 448-6321

MISSION

The purpose of the Brown County Treasurer is to provide for the orderly collection, disbursement, recording, and management of all monies received or disbursed by the county as mandated by state and federal law. The County Treasurer is also charged with the administration of property taxation and collection for county residents and the accounting and investment of public monies as prescribed by the County Board for county agencies and other sub-political jurisdictions as required.

PROGRAM DESCRIPTION

The Brown County Treasurer's Office accomplishes its mission by performing three major activities. First, in accordance with state statute, the Office keeps records of all monies appropriated and disbursed regarding: general property taxes, bail, fines or forfeitures imposed by the courts for violation of state laws or county/municipal ordinances, fish and game fees, boat launch fees, health license fees, and all other monies received by the County. Second, the County Treasurer is charged with the safekeeping of all county funds and invests such funds consistent with state statute and County Board policy. Finally, the office maintains assessment rolls, property tax records and is responsible for the collection of property taxes. The office calculates and prepares tax bills for 24 municipalities, certifies plats and pays special assessments to taxation districts. In addition, the Office handles transactions affecting delinquent taxes and foreclosures. The County Treasurer's Office provides tax collection services to municipalities as well as information and services to local municipal governments, treasurers, assessors, clerks, and to the public.

PERFORMANCE MEASURES

	2008 Actual	2009 Estimate	2009 Budget	2010 Budget	Budget Change
Property Tax Collection Parcel Costs	\$5.33	\$5.00	\$5.49	\$5.54	0.91%
Cost per Payroll Check Processed	\$1.08	\$1.01	\$1.11	\$1.12	0.90%

POLICY INITIATIVES

Cash Receipting Update - During 2010, the department will begin the process of converting the County-wide cash receipting process to the new financial system using Lean Management principles and practices.

Tax Receipt Process Change - Brown County currently provides a tax receipt for all paid parcels. In an effort to save postage and implement more "green" initiatives, starting in 2010, the Treasurer's Office will no longer mail tax receipts for property tax payments except for those paid through mortgage companies. Receipts will still be given to taxpayers who come into the office, and payment information will also be accessible on-line.

FINANCIAL SUMMARY

	2008 Actual	2009 Estimated	2009		Change from 2009	
			Amended Budget	2010 Budget	Amended Budget \$	%
Intergov. Revenue	1,831,907	1,750,000	1,420,000	1,675,000	255,000	17.96%
Miscellaneous Revenue	3,148,522	1,844,300	2,649,300	1,507,000	(1,142,300)	-43.12%
Other Financing Sources	1,260	-	-	-	-	0.00%
Total Revenues	4,981,689	3,594,300	4,069,300	3,182,000	(887,300)	-21.80%
Personnel Costs	329,389	370,000	386,767	370,842	(15,925)	-4.12%
Operating Expenses	205,994	203,864	233,627	217,916	(15,711)	-6.72%
Interdept. Charges	96,334	28,632	35,513	30,427	(5,086)	-14.32%
Outlay	10,653	-	-	-	-	0.00%
Total Expenses	642,370	602,496	655,907	619,185	(36,722)	-5.60%
Property Taxes	(3,481,425)	(2,991,804)	(3,413,393)	(2,562,815)	850,578	-24.92%
Addition to (Use of) Fund Balance	857,895	-	-	-	-	-

SUMMARY HIGHLIGHTS

Intergovernmental revenue increased to reflect a rise in tax delinquencies, which include interest and penalties upon collection. Other miscellaneous revenues decreased to reflect a reduction in interest rates and, thus, on investment interest earned during 2010. Revenue, after deducting department expenditures, is returned to the General Fund.

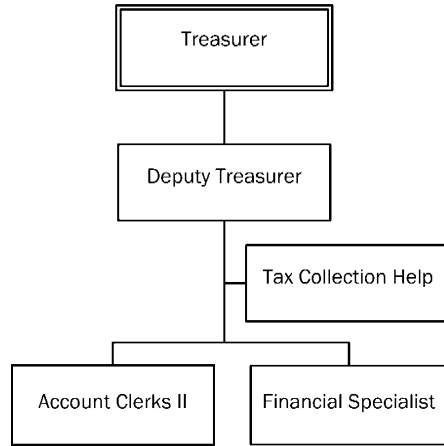
Personnel costs increased slightly due to cost-of-living wage increases and associated fringe benefits for existing staff; however, this increase was offset as a result of adjustments to the health insurance plan which reduced costs for 2010. Operating expenses decreased mostly due to the discontinuation of mailing receipts for tax payments in 2010 (see Policy Initiatives for more information). Interdepartmental charges also decreased to reflect a reduction in Information Services chargebacks.

STAFFING SUMMARY

Position	FTE	Unit Rate	Budget Hours	Base	Longevity	Cost
Treasurer	1.00	31.39	2,080	65,300	0	65,300
Deputy Treasurer	1.00	25.92	2,080	53,919	0	53,919
Financial Specialist	1.00	21.56 ^	2,080	44,840	0	44,840
Account Clerk II	2.00	18.01 ^	3,900	70,255	720	70,975
Tax Collection Help	1.24	11.00	2,581	28,391	0	28,391
	6.24		12,721	262,705	720	263,425
						^^ Salary Adjustment
						Turnover Reduction
						Regular Earnings
						Premium Overtime
						Fringe Benefits
						2010 Total Compensation

^ 2009 Settled rate per contract

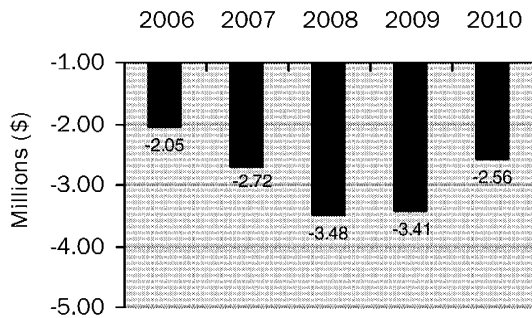
^^ Salary adjustment includes the adjustments for the negotiated rates



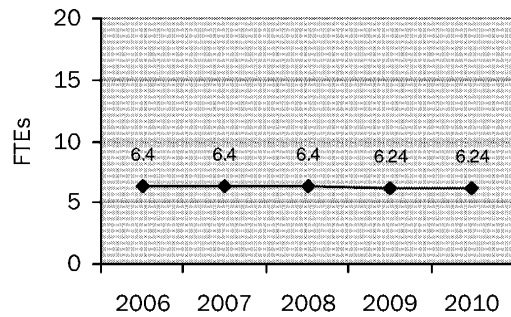
CONTRACTS

Type of Service Provided	Annual Cost
Cash Courier Service	<u>36,000</u>
	36,000

LEVY TRENDS



STAFFING TRENDS



TREASURER 2010 BUDGET

Account Number	Description	2009			2010 Executive
		2008 Actual Amount	2009 Actual Amount	Estimated Amount	
Fund: 100 - GF					
Revenues					
Department: 080 - Treasurer					
Division: 001 - General					
4100	General property taxes	(3,481,425)	(1,706,694)	(2,991,804)	(3,413,393)
4108	Interest on taxes	1,279,986	643,610	1,300,000	950,000
4109	Penalties on taxes	531,271	246,484	450,000	450,000
4700	Intergovt charges	20,649	28,434	-	20,000
4900	Miscellaneous	28,980	17,909	44,300	24,300
4905	Interest	3,119,542	930,597	1,800,000	2,625,000
9002	Transfer in	1,260	-	-	-
Division Total: 001 - General		1,500,264	160,340	602,496	655,907
Department Total: 080 - Treasurer		1,500,264	160,340	602,496	619,185
Revenues Total		1,500,264	160,340	602,496	619,185
Expenditures					
Department: 080 - Treasurer					
Division: 001 - General					
5100	Regular earnings	202,295	103,543	245,500	251,038
5102.100	Paid leave earnings Vacation	24,792	8,274	-	-
5103.000	Premium Overtime	1,036	479	4,500	4,500
5110.100	Fringe benefits FICA	16,630	8,242	120,000	131,229
5110.110	Fringe benefits Unemployment compensation	-	-	-	406
5110.200	Fringe benefits Health insurance	54,501	18,951	-	46,274
5110.210	Fringe benefits Dental Insurance	3,411	1,863	-	4,034
5110.220	Fringe benefits Life Insurance	925	410	-	836
5110.235	Fringe benefits Disability insurance	2,241	945	-	2,180
5110.240	Fringe benefits Workers compensation insurance	49	79	-	54
5110.300	Fringe benefits Retirement	12,425	5,377	-	13,953
5110.310	Fringe benefits Retirement credit	11,083	4,500	-	12,775
5300	Supplies	46	104	88	165
5300.001	Supplies Office	8,971	2,262	6,785	7,345
5300.003	Supplies Technology	-	-	-	-

Account Number	Description	2009			2010 Executive
		2008 Actual Amount	2009 Actual Amount	Estimated Amount	
5300.004	Supplies Postage	53,672	27,173	57,740	34,472
5303	Copy expense	271	126	350	350
5304	Printing	1,226	50	1,700	550
5304.100	Printing Forms	17,821	4,230	17,580	17,645
5305	Dues and memberships	140	190	235	235
5307.100	Repairs and maintenance Equipment	1,040	830	2,500	2,800
5310	Advertising and public notice	4,750	3,312	6,500	6,500
5330	Books, periodicals, subscription	33	-	300	500
5340	Travel	847	1,184	2,000	2,000
5390	Miscellaneous	16,083	22,977	1,870	1,870
5395	Equipment - nonoutlay	4,289	1,485	-	-
5505	Telephone	2,526	1,027	3,000	2,500
5601.100	Intra-county expense Information services	94,868	15,449	27,649	29,455
5601.200	Intra-county expense Insurance	1,466	492	983	972
5700	Contracted services	-	-	27,500	36,000
5810	Tax deed	14,254	105	16,250	17,750
5815.100	Tax refund Personal property	20,872	36,285	36,285	45,000
5815.110	Tax refund Real estate property	48,122	6,821	6,821	15,000
5835	Soil testing	-	-	5,000	10,000
5887	Payment in lieu of taxes	11,030	-	11,360	11,700
6110.020	Outlay Equipment (\$5,000+)	10,653	-	-	-
9003.100	Transfer out General Fund	-	-	-	-
	Division Total: 001 - General	642,370	276,766	602,496	619,185
	Department Total: 080 - Treasurer	642,370	276,766	602,496	619,185
	Expenditures Total	642,370	276,766	602,496	619,185
	Fund Revenue Total: 100 - GF	1,500,264	160,340	602,496	619,185
	Fund Expenditure Total: 100 - GF	642,370	276,766	602,496	619,185
	Fund Net Total: 100 - GF	857,895	(116,426)	-	-
	Revenue Grand Totals:	1,500,264	160,340	602,496	619,185
	Expenditure Grand Totals:	642,370	276,766	602,496	619,185
	Net Grand Totals:	857,895	(116,426)	-	-