



# Treasurer

Paul Zeller - 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, 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 provides property tax collection services. 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 information and services to local municipal governments, treasurers, assessors, clerks, and the public.

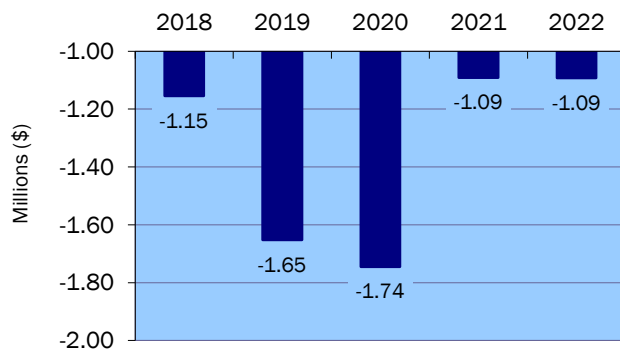
## INITIATIVES

**Tax Collection Service for Municipalities in 2022** – Starting in 2022, a per parcel charge of \$1.60 will be received by the County for collecting the first installment of municipal taxes.

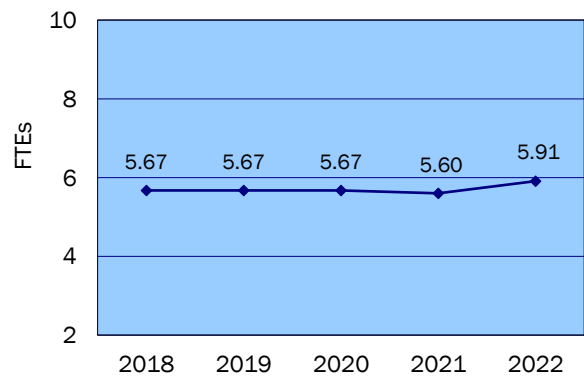
**End the Use of Financial Institutions for Tax Collections** – By ending the use of financial institutions for tax collections, a large source of potential liability to the county is eliminated, and the account reconciliation process will be simplified.

**Move Remaining Departments to New Revenue Collections Software** – The Treasurer's office will assume revenue collections for the remaining departments of Sheriff and Port & Resource Recovery, which will provide consistency across all County departments for general receipt processing.

## PROPERTY TAX TRENDS



## STAFFING TRENDS



**FINANCIAL SUMMARY**

	2020 Actual	2021 Estimated	2021 Amended Budget	2022 Budget	Change from 2021 Amended Budget	
					\$	%
Intergov. Revenue	1,163,511	998,400	998,400	928,600	(69,800)	-6.99%
Public Charges	114,024	100,000	100,000	125,000	25,000	25.00%
Miscellaneous Revenue	1,257,619	762,551	693,469	723,926	30,457	4.39%
Other Financing Sources	4,257	-	3,348	-	(3,348)	-100.00%
<b>Total Revenues</b>	<b>2,539,411</b>	<b>1,860,951</b>	<b>1,795,217</b>	<b>1,777,526</b>	<b>(17,691)</b>	<b>-0.99%</b>
Personnel Costs	366,139	389,348	372,339	387,537	15,198	4.08%
Operating Expenses	244,635	358,036	331,784	297,813	(33,971)	-10.24%
<b>Total Expenses</b>	<b>610,774</b>	<b>747,384</b>	<b>704,123</b>	<b>685,350</b>	<b>(18,773)</b>	<b>-2.67%</b>
Property Taxes	(1,744,650)	(1,091,094)	(1,091,094)	(1,092,176)	(1,082)	0.10%
Net Total Activity	<b>183,987</b>	<b>22,473</b>	-	-		

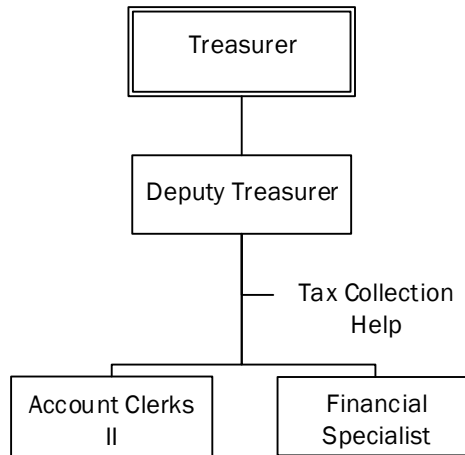
**SUMMARY HIGHLIGHTS**

- **Intergovernmental Revenue** – Decrease is due to expected decreases in interest and penalties on taxes of \$103,400 based on current delinquent tax trends. This decrease is offset by an increase in charges to municipalities for tax collection services, which will begin in 2022.
- **Public Charges** – Increase is a direct result of expected ag use conversion charges based on per acre rate increases as well as increased subdivision activity.
- **Other Financing Sources** – Decrease is due to the 2021 transfer for wage increases.
- **Operating Expenses** – Decrease in operating expenses mainly has to do with a reduction in the budgeted amount for assessor errors on real and personal property based on prior year trends.

**STAFFING SUMMARY**

Position	FTE	Unit Rate	Budget Hours	Cost
Treasurer*	1.00			77,214
Deputy Treasurer	1.00	29.95	2,080	62,296
Financial Specialist	1.00	22.34	2,080	46,467
Account Clerk II	1.00	21.58	1,950	42,081
Account Clerk II	1.00	19.05	1,950	37,149
LTE-Tax Collection Help	0.91	15.00	1,901	28,515
Budgeted Overtime				1,000
	<b>5.91</b>		<b>9,961</b>	<b>294,722</b>
*Elected Official				
		Regular Earnings		294,722
		Fringe Benefits		92,815
		<b>2022 Total Compensation</b>		<b>387,537</b>

Salary Summary does not reflect 2022 cost of living or other potential compensation adjustments.



**CONTRACTED & PROFESSIONAL SERVICES**

Type of Service Provided	Annual Cost
Cash Courier Services	<u>35,450</u>
	<b>35,450</b>

**TREASURER 2022 BUDGET**

<b>Account Description</b>	<b>2020 Actual Amount</b>	<b>2021 6- Month Actual Amount</b>	<b>2021 Estimated Amount</b>	<b>2021 Amended Budget</b>	<b>2022 Executive Budget</b>
<b>Fund: 100 - General Fund</b>					
<b>REVENUES</b>					
General property taxes	(1,744,650)	(545,547)	(1,091,094)	(1,091,094)	(1,092,176)
Interest on taxes	821,004	323,225	735,200	735,200	660,000
Penalties on taxes	296,567	115,049	224,050	224,050	200,000
Penalties on special assessments	45,940	20,245	39,150	39,150	35,000
Ag use conversion	82,339	59,708	70,000	70,000	95,000
Charges and fees Tax deed	31,685	13,515	30,000	30,000	30,000
Intergovt charges	-	-	-	-	33,600
Miscellaneous	7,159	10,589	11,000	4,381	4,900
Miscellaneous Unclaimed funds retained	-	-	37,171	37,171	926
Interest	1,044,520	380,370	641,917	641,917	568,100
Unrealized Gain or Loss - Interest	173,784	-	-	-	-
Gain or Loss on Sale - Tax Deeds	32,294	72,464	72,463	10,000	150,000
Cash Over/Short	(139)	(40)	-	-	-
Intrafund Transfer In HR	4,257	-	-	3,348	-
<b>REVENUES TOTAL</b>	<b>794,761</b>	<b>449,578</b>	<b>769,857</b>	<b>704,123</b>	<b>685,350</b>

**EXPENSES**

Regular earnings	253,017	122,628	277,282	280,630	293,722
Paid leave earnings Vacation	10,755	5,414	10,755	-	-
Paid leave earnings Personal	2,839	914	2,839	-	-
Paid leave earnings Casual time used	1,404	803	1,403	-	-
Paid leave earnings Holiday	5,693	1,446	5,693	-	-
Premium Overtime	353	404	464	464	1,000
Premium Casual time payout	2,150	-	-	-	-
Premium Holiday worked	1,168	-	-	-	-
Fringe benefits FICA	20,261	9,664	21,249	21,249	22,548
Fringe benefits Unemployment comp	278	133	292	292	279
Fringe benefits Health insurance	43,554	24,771	43,553	43,553	45,447
Fringe benefits Dental Insurance	3,305	1,875	3,304	3,304	3,448
Fringe benefits Life Insurance	343	306	317	317	256
Fringe benefits LT disability insurance	1,029	519	1,030	1,030	1,047
Fringe benefits ST disability insurance	1,443	728	1,444	1,444	1,469
Fringe benefits Workers comp insurance	329	167	-	333	352
Fringe benefits Retirement	18,219	8,706	17,685	17,685	17,969
Fringe benefits - Budget only	-	-	2,038	2,038	-
Supplies	2,216	1,117	2,500	2,500	2,600
Supplies Office	3,087	1,450	2,500	2,500	2,600
Supplies Postage	19,439	4,554	30,000	30,000	30,000
Printing Forms	3,372	-	10,000	10,000	10,000
Dues and memberships	100	100	125	125	125
Maintenance agreement Software	6,616	183	183	210	210
Repairs and maintenance Equipment	742	135	1,200	1,200	1,000
Advertising and public notice	-	3,947	1,000	6,000	1,000
Books, periodicals, subscription	214	146	224	224	146
Travel and training	-	24	1,000	1,000	963
Miscellaneous	4,497	10	1,000	1,000	1,000
Service fees	62,269	26,467	75,000	75,000	70,000
Insurance Bond	-	1,753	1,753	1,067	866
Telephone cell	85	46	72	72	72
Intra-county expense Technology Services	44,135	28,523	45,659	45,659	46,889
Intra-county expense Insurance	4,039	2,166	4,332	4,332	4,794
Intra-county expense Other departmental	684	1,235	1,510	1,510	1,510
Intra-county expense Highway	-	221	500	500	500
Intra-county expense Copy Center	580	15	1,000	1,000	1,000
Intra-county expense Departmental copiers	469	234	469	469	469

**TREASURER 2022 BUDGET**

<b>Account Description</b>	<b>2020 Actual Amount</b>	<b>2021 6- Month Actual Amount</b>	<b>2021 Estimated Amount</b>	<b>2021 Amended Budget</b>	<b>2022 Executive Budget</b>
Intra-county expense Document Center	4,271	2,824	5,996	5,996	5,619
Contracted services	40,850	16,733	34,420	34,420	35,450
Tax deed	40,967	4,682	50,000	50,000	50,000
Tax refund Personal property	4,357	37,593	37,593	7,000	11,000
Tax refund Real estate property	1,647	-	50,000	50,000	20,000
<b>EXPENSES TOTAL</b>	<b>610,774</b>	<b>312,634</b>	<b>747,384</b>	<b>704,123</b>	<b>685,350</b>
<b>REVENUE GRAND TOTALS:</b>	<b>794,761</b>	<b>449,578</b>	<b>769,857</b>	<b>704,123</b>	<b>685,350</b>
<b>EXPENSE GRAND TOTALS:</b>	<b>610,774</b>	<b>312,634</b>	<b>747,384</b>	<b>704,123</b>	<b>685,350</b>
<b>NET GRAND TOTALS:</b>	<b>183,987</b>	<b>136,943</b>	<b>22,473</b>	<b>-</b>	<b>-</b>