

ADOPTED 2009 BUDGET

DEPT: COUNTY TREASURER

UNIT NO. 3090
FUND: General - 0001

OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.25 of the Wisconsin Statutes, this Department receives all monies which belong to, or are deposited in trust with the County of Milwaukee; pays out all monies on order of the County Board, or as otherwise provided by law or ordinances; transmits State taxes, fees and revenues from other charges to the State Treasurer;

collects and enforces the collection of delinquent property taxes; acts as custodian of the Employees' Retirement System; provides for the daily cash requirements of Milwaukee County; and invests County appropriations not needed immediately in low risk short-term and mid-term investments.

| BUDGET SUMMARY | | | | |
|--------------------------------|---------------------|---------------------|---------------------|-------------------------|
| Account Summary | 2007 Actual | 2008 Budget | 2009 Budget | 2008/2009 Change |
| Personal Services (w/o EFB) | \$ 416,224 | \$ 419,214 | \$ 445,561 | \$ 26,347 |
| Employee Fringe Benefits (EFB) | 321,462 | 283,072 | 299,225 | 16,153 |
| Services | 145,791 | 183,896 | 199,227 | 15,331 |
| Commodities | 13,386 | 10,500 | 11,750 | 1,250 |
| Other Charges | 418,007 | 437,500 | 442,500 | 5,000 |
| Debt & Depreciation | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Capital Contra | 0 | 0 | 0 | 0 |
| County Service Charges | 157,364 | 150,266 | 149,192 | (1,074) |
| Abatements | (145,016) | 0 | 0 | 0 |
| Total Expenditures | \$ 1,327,218 | \$ 1,484,448 | \$ 1,547,455 | \$ 63,007 |
| Direct Revenue | 2,278,944 | 2,005,000 | 2,607,500 | 602,500 |
| State & Federal Revenue | 0 | 0 | 0 | 0 |
| Indirect Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | \$ 2,278,944 | \$ 2,005,000 | \$ 2,607,500 | \$ 602,500 |
| Direct Total Tax Levy | (951,726) | (520,552) | (1,060,045) | (539,493) |

| ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY* | | | | |
|---|--------------------|--------------------|--------------------|-------------------------|
| Account Summary | 2007 Actual | 2008 Budget | 2009 Budget | 2008/2009 Change |
| Central Service Allocation | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Courthouse Space Rental | 72,876 | 0 | 0 | 0 |
| Tech Support & Infrastructure | 31,188 | 0 | 0 | 0 |
| Distribution Services | 17,562 | 0 | 0 | 0 |
| Telecommunications | 2,387 | 0 | 0 | 0 |
| Record Center | 916 | 0 | 0 | 0 |
| Radio | 0 | 0 | 0 | 0 |
| Computer Charges | 3,541 | 0 | 0 | 0 |
| Applications Charges | 13,785 | 0 | 0 | 0 |
| Apps Charges - Network | 0 | 0 | 0 | 0 |
| Apps Charges - Mainframe | 0 | 0 | 0 | 0 |
| HRIS Allocation | 2,762 | 0 | 0 | 0 |
| Total Charges | \$ 145,017 | \$ 0 | \$ 0 | \$ 0 |
| Direct Property Tax Levy | (951,726) | (520,552) | (1,060,045) | (539,493) |
| Total Property Tax Levy | (806,709) | (520,552) | (1,060,045) | (539,493) |

* In 2007, these costs were included in other charging departmental and non-departmental budgets. They were reflected here to show the "total" amount of tax levy support for this Department. In 2008 and 2009, these costs are budgeted within the receiving department to show the tax levy cost in the department.

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| PERSONNEL SUMMARY | | | | |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------------|
| | 2007 Actual | 2008 Budget | 2009 Budget | 2008/2009 Change |
| Personal Services (w/o EFB) | \$ 416,224 | \$ 419,214 | \$ 445,561 | \$ 26,347 |
| Employee Fringe Benefits (EFB) | \$ 321,462 | \$ 283,072 | \$ 299,225 | \$ 16,153 |
| Position Equivalent (Funded)* | 9.0 | 8.0 | 8.5 | 0.5 |
| % of Gross Wages Funded | 100.0 | 100.0 | 100.0 | 0.0 |
| Overtime (Dollars)** | \$ 15 | \$ 0 | \$ 0 | \$ 0 |
| Overtime (Equivalent to Position) | 0.0 | 0.0 | 0.0 | 0.0 |

* For 2007 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

| PERSONNEL CHANGES | | | | |
|--------------------------|--------|-----------------------------------|----------------------------|---|
| Job Title/Classification | Action | Number of Positions/ Total FTE | Division | Cost of Positions (Excluding Social Security & Fringe) |
| Student Intern | Create | 0.5 | Acctg, Ck Distr, Cash/ Rec | \$ 11,747 |
| | | | TOTAL | \$ 11,747 |

MISSION

The Milwaukee County Treasurer's Office will provide prompt, high-quality services to sustain the overall operation of County government for the benefit of its citizens by carrying out the functions of cash receipt and disbursement, property tax services and investment.

OBJECTIVES

- The implementation of on-line tax payment capability and increased collections efforts will result in increased delinquent property tax collections by this office.
- Efficiencies in the county vendor and employee payments systems will be pursued through increasing the number of employees using direct deposit and the number of vendors using direct deposit or debit cards.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increase by \$26,347, from \$419,214 to \$445,561. Implementation of enhanced technology, specifically providing Internet access to delinquent property tax information and the automation of payroll distribution, allowed the Treasurer to reassess the department's personnel needs.
- The budget includes the addition of 0.5 FTE Student Intern at a total cost of \$12,645 including salary and Social Security. This position will identify delinquent properties which are environmentally contaminated. Since the County purchases the rights to delinquent property taxes from municipalities, identifying and removing these properties from the tax rolls will reduce County expense.
- Expenditures for Services increased by \$15,331, from \$183,896 to \$199,227. The increase is partially attributable to an \$8,000 increase in advertising expenses, due to mandated publishing of unclaimed funds only in odd numbered years and an increase in postage expenses.

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- The 2009 expenditure for Unpaid Personal Property Tax Chargebacks increase by \$5,000, from \$400,000 to \$405,000, based on actual experience.
- Total revenue increases \$602,500, from \$2,005,000 to \$2,607,500. This is primarily due to a \$600,000 increase, for a 2009 total of \$2,600,000, in interest collected on delinquent property taxes. The Treasurer plans an aggressive campaign to collect delinquent taxes in 2009.
- The administrative costs remain unchanged at \$250 per foreclosure and \$150 for delinquent property listings. The revenue related to these fees has been increased to \$7,000 based on actual experience.
- \$75,000 is budgeted for fees relating to the County's banking services.
- In an attempt to curb the growing liability of outstanding stale dated checks to the County, this office will be inserting a caption on the bottom third of all checks issued by Milwaukee County reminding "All Payees" that the check is only valid for 60 days and a "replacement check" fee of \$15 will be assessed for not cashing their checks within the valid time period stated on all checks. This action should reduce staff time, expenses relating to advertising of unclaimed funds and bank fees associated with the reissuing of new checks.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

| ACTIVITY AND STATISTICAL SUMMARY | | | |
|--|------------------------------|------------------------------|------------------------------|
| | <u>2007</u> <u>Actual</u> | <u>2008</u> <u>Budget</u> | <u>2009</u> <u>Budget</u> |
| Checks Issued | 215,285 | 200,000 | 200,000 |
| Lost Checks and Forgeries Processed | 350 | 200 | 400 |
| Receipts Issued: Property Taxes | 5,128 | 4,600 | 4,600 |
| Delinquent Tax Notices Processed | 6,851 | 8,000 | 8,000 |
| Unpaid Property Taxes Submitted to Treasurer (000's) | 3,576 | 3,400 | 3,400 |
| Number of Parcels with Bankruptcy Claims, Petitions for Foreclosure | 402 | 150 | 200 |
| Forms Furnished to Municipalities | 680,941 | 875,000 | 800,000 |