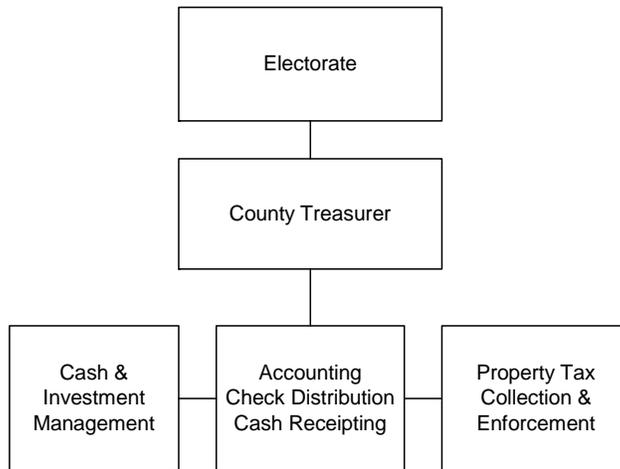


## COUNTY TREASURER (3090)



### 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 efficiently carrying out the functions of cash receipt and disbursement, property tax services and investment.

<b>Budget Summary</b>		
	2010	2009/2010 Change
<b>Expenditures</b>	1,574,257	26,802
<b>Revenue</b>	2,786,624	179,124
<b>Levy</b>	(1,212,367)	(152,322)
<b>FTE's</b>	9.5	1.0
<p><b>Major Programmatic Changes</b></p> <ul style="list-style-type: none"> <li>Intensified property tax collection efforts</li> <li>Provides assistance to at-risk homeowners in 2010</li> <li>Revenues increase \$179,124 to \$2,786,624</li> </ul>		

### OBJECTIVES

- Improve on-line tax payment capability, increased tax enforcement, and collections efforts to increase delinquent property tax payments to this office.
- Efficiencies in the County banking services – involving vendor and employee payments systems – will be through increasing both the number of employees using direct deposit or debit cards and the number of vendors using direct deposit.

### DEPARTMENTAL PROGRAM DESCRIPTION

The Milwaukee County Treasurer's Office is comprised of three operational divisions: (1) Cash & Investment Management, (2) Accounting, Check Distribution & Cash Receipting (3) Property Tax Collection & Enforcement.

The **Cash & Investment Management Division** is responsible for the safekeeping and growth of excess operating funds not needed for immediate use. These excess funds are managed by independent contracted

# COUNTY EXECUTIVE'S 2010 BUDGET

DEPT: County Treasurer

UNIT NO. 3090  
FUND: General - 0001

investment advisors who use Milwaukee County's Investment Policy to manage these funds. The main goal is to safeguard the principal while maximizing investment revenues in order to reduce the tax burden on the County's residents.

The **Accounting, Check Distribution & Cash Receipting Division** is responsible for the banking functions of the County. As the County's bank, the Treasurer's Office provides banking services to all County departments with respect to their banking needs and supplies. Other responsibilities of this department are replacing lost, stolen or stale dates checks; certifying daily processing of Accounts Payables checks; bank account and money management; fraud prevention, and the reconciling of Bank to Book entries.

The **Property Tax Collection & Enforcement Division** is responsible for the collection of Delinquent Property Taxes for 18 of its 19 municipalities. The County purchases these delinquent tax receivables from the municipalities, attempts to collect the outstanding balances, and administers foreclosure proceedings on uncollectible tax delinquent properties. During this collection process, this office also tracks and monitors bankruptcy filings and court mandated payments.

## 2010 BUDGET

### *Approach and Priorities*

- Improve overall efficiency in banking operations
- Generate increase in delinquent tax revenue
- Contain administrative costs

### *Programmatic Impacts*

- The amount of delinquent taxes turned over to Milwaukee County by area municipalities increased by 24% last year and is expected to increase by similar levels in 2010. Initiatives begun in 2009 to intensify tax enforcement (increased collections efforts, piloting a tax-intercept program, fine-tuning foreclosure processes, and streamlining the management of escalating numbers of bankruptcy filings) will be continued in 2010. These actions were taken in response to a growing gap in tax property tax revenue vs. billings brought on by the economic decline in this region.
- In an effort to reach out to at-risk homeowners, this office is part of a coalition titled Project Hope that provides assistance to elderly homeowners through reverse mortgages, financial counseling, and State Homestead Assistance. This office also co-sponsors and participates in foreclosure prevention workshops for at-risk homeowners, provides mortgage and financial counseling information in all of our collections mailings, and makes available delinquent tax payment plans to struggling homeowners.

### *Budget Highlights*

#### *Expenditures*

##### *Wage and Benefit Modifications*

**(\$79,614)**

This budget includes an expenditure reduction of \$79,614 based on the changes described in the non-departmental account for wage and benefit modifications (org-1972).

##### *Postage*

**\$36,000**

Expenditures for postage increase by \$36,000, from \$16,500 to \$52,500. The increase is largely attributable to the reclassification of existing printing costs for tax forms provided to municipalities, from real estate and personal property tax expenditures to printing and stationary expenditures.

##### *Banking Fees*

**\$10,000**

Due to the reduction of interest rates, there is a corresponding reduction in earned interest credit on the County's bank accounts. In 2010, \$85,000 is budgeted for fees relative to the County's banking services, an increase of \$10,000 from 2009.

**COUNTY EXECUTIVE'S 2010 BUDGET**

**DEPT: County Treasurer**

**UNIT NO. 3090**  
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**Revenues**

**Delinquent Tax Revenues (\$182,874)**

Interest collected on delinquent property taxes increases \$182,874 from \$2,600,000 to \$2,782,874. This change reflects the fact that this Office's efforts to collect delinquent taxes will be intensified in 2010.

**Administrative Costs \$3,500**

The administrative costs remain unchanged at \$250 per foreclosure and \$150 for delinquent property listings. The revenue related to these fees has been reduced from \$7,000 to \$3,500 based on actual experience.

<b>BUDGET SUMMARY</b>				
<b>Account Summary</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>	<b>2009/2010 Change</b>
Personal Services (w/o EFB)	\$ 438,752	\$ 445,561	\$ 438,671	\$ (6,890)
Employee Fringe Benefits (EFB)	214,930	299,225	327,376	28,151
Services	128,059	199,227	245,837	46,610
Commodities	11,248	11,750	11,200	(550)
Other Charges	400,866	442,500	406,500	(36,000)
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	148,452	149,192	144,673	(4,519)
Abatements	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 1,342,307</b>	<b>\$ 1,547,455</b>	<b>\$ 1,574,257</b>	<b>\$ 26,802</b>
Direct Revenue	2,293,121	2,607,500	2,786,624	179,124
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
<b>Total Revenue</b>	<b>\$ 2,293,121</b>	<b>\$ 2,607,500</b>	<b>\$ 2,786,624</b>	<b>\$ 179,124</b>
<b>Direct Total Tax Levy</b>	<b>(950,814)</b>	<b>(1,060,045)</b>	<b>(1,212,367)</b>	<b>(152,322)</b>

<b>PERSONNEL SUMMARY</b>				
	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2010 Budget</b>	<b>2009/2010 Change</b>
<b>Position Equivalent (Funded)*</b>	<b>8.0</b>	<b>8.5</b>	<b>9.5</b>	<b>1.0</b>
<b>% of Gross Wages Funded</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>0.0</b>
<b>Overtime (Dollars)</b>	<b>\$ 3,500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Overtime (Equivalent to Position)</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

\* For 2008 Actuals, the Position Equivalent is the budgeted amount.

<b>PERSONNEL CHANGES</b>						
<b>Job Title/Classification</b>	<b>Title Code</b>	<b>Action</b>	<b># of Positions</b>	<b>Total FTE</b>	<b>Division</b>	<b>Cost of Positions (Salary Only)</b>
None						
					<b>TOTAL</b>	<b>\$ 0</b>

**COUNTY EXECUTIVE'S 2010 BUDGET**

**DEPT: County Treasurer**

**UNIT NO. 3090**  
**FUND: General - 0001**

	2008 Actual	2009 Budget	2010 Budget
Checks Issued	96,301	200,000	150,000
Lost Checks and Forgeries Processed	1,896	400	400
Receipts Issued: Property Taxes	5,865	4,600	6,000
Delinquent Tax Notices Processed	4,950	8,000	8,000
Unpaid Property Taxes			
Submitted to Treasurer (# of parcels)	5,483	3,400	6,000
Number of Parcels with Bankruptcy Claims, Petitions for Foreclosure	1,231	200	385
Forms Furnished to Municipalities	958,872	800,000	800,000

*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 severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."*