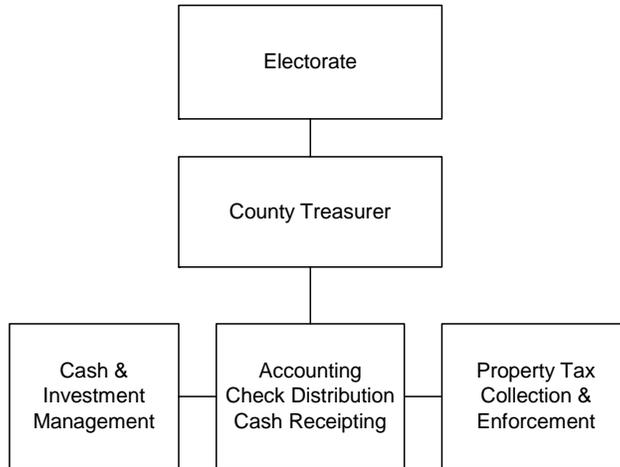


## COUNTY TREASURER (3090)



### 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>		
	2011	2010/2011 Change
<b>Expenditures</b>	1,709,468	109,629
<b>Revenue</b>	2,988,423	201,799
<b>Levy</b>	(1,278,955)	(92,170)
<b>FTE's</b>	9.5	0.0
<b>Major Programmatic Changes</b>		
<ul style="list-style-type: none"> <li>Intensify property tax collection efforts</li> </ul>		

### OBJECTIVES

- Improve on-line tax payment capability; increase tax enforcement and collection efforts in order to increase delinquent property tax payments to the Treasurer's office.
- Implement efficiencies in the County banking services – through increases in both the number of employees using direct deposit or debit cards and the number of vendors using direct deposits, increase the utilization of E-Checks and credit cards by Milwaukee County in order to reduce paper handling costs.

### 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 operating funds not needed for immediate use. These funds are managed by independent contracted 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.

# COUNTY EXECUTIVE'S 2011 BUDGET

DEPT: County Treasurer

UNIT NO. 3090  
FUND: General - 0001

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 and distributing daily processing of accounts payable 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 the County's 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.

## 2011 BUDGET

### *Approach and Priorities*

- Improve overall efficiency in banking operations
- Generate an increase in delinquent tax related revenues
- Contain administrative costs

### *Programmatic Impacts*

- The amount of delinquent taxes turned over to Milwaukee County by area municipalities increased by 13% last year, and is expected to increase by similar levels in 2011. Intensified tax enforcement (increased collections efforts, tax-intercept program, fine-tuning foreclosure processes, and managing escalating numbers of bankruptcy filings) will be continued in 2011. These actions were taken in response to a growing gap in property tax payments brought on by the economic decline in this region.
- In an effort to reach out to at-risk homeowners, this office provides in all our collections communications, information about access to reverse mortgages, the State Homestead Assistance Program, and mortgage and financial counseling, as well as the availability of delinquent tax payment plans through the Treasurer's office.

### *Budget Highlights*

#### *Expenditures*

#### **Wage and Benefit Modifications**

**(\$34,354)**

This budget includes an expenditure reduction of \$34,354 based on the changes described in the non-departmental account for wage and benefit modifications (Org-1972).

#### **Unpaid Personal Property Taxes**

**\$45,000**

Expenditures for unpaid personal property taxes increase by \$45,000 from \$405,000 to \$450,000. When municipalities grant appeals for personal property taxes; the municipalities charge Milwaukee County back for the County portion. Increasing numbers of property owners have challenged and have been successful in appealing portions of their property tax bills. The 2011 Budget reflects the continuation of this trend.

#### **Postage**

**\$8,000**

Expenditures for postage increase by \$8,000, from \$32,000 to \$40,000. The increase is largely attributable to the substantial increase in Delinquent Tax Notice mailings and the cost of certified mailings for Foreclosures.

**COUNTY EXECUTIVE'S 2011 BUDGET**

**DEPT: County Treasurer**

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

**Banking Fees** **\$25,000**

Expenditures for banking fees increase by \$25,000 from \$85,000 to \$110,000. The increase is due to the reduction in earned interest credit on the County's bank accounts and the increase in internet banking usage by more County departments.

**Advertising** **\$40,000**

Expenditures for advertising increase by \$40,000 from \$10,000 to \$50,000. The increase is due to State mandated publishing of unclaimed funds only in odd numbered years and the cost of publishing notices for an increasing volume of property foreclosures.

**Revenues**

**Delinquent Tax Revenues** **(\$200,299)**

Interest collected on delinquent property taxes increases \$200,299 from \$2,782,874 to \$2,983,173. This change reflects the Office's intensified efforts to collect delinquent taxes.

<b>BUDGET SUMMARY</b>				
<b>Account Summary</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2011 Budget</b>	<b>2010/2011 Change</b>
Personal Services (w/o EFB)	\$ 458,322	\$ 451,448	\$ 458,003	\$ 6,555
Employee Fringe Benefits (EFB)	276,867	338,249	338,405	156
Services	216,868	245,837	318,737	72,900
Commodities	6,195	11,200	9,700	(1,500)
Other Charges	447,047	406,500	451,500	45,000
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	148,301	146,605	133,123	(13,482)
Abatements	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 1,553,600</b>	<b>\$ 1,599,839</b>	<b>\$ 1,709,468</b>	<b>\$ 109,629</b>
Direct Revenue	3,327,095	2,786,624	2,988,423	201,799
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
<b>Total Revenue</b>	<b>\$ 3,327,095</b>	<b>\$ 2,786,624</b>	<b>\$ 2,988,423</b>	<b>\$ 201,799</b>
<b>Direct Total Tax Levy</b>	<b>(1,773,495)</b>	<b>(1,186,785)</b>	<b>(1,278,955)</b>	<b>(92,170)</b>

<b>PERSONNEL SUMMARY</b>				
	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2011 Budget</b>	<b>2010/2011 Change</b>
<b>Position Equivalent (Funded)*</b>	<b>8.5</b>	<b>9.5</b>	<b>9.5</b>	<b>0.0</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>\$ 744</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Overtime (Equivalent to Position)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

\* For 2009 Actuals, the Position Equivalent is the budgeted amount.

**COUNTY EXECUTIVE'S 2011 BUDGET**

**DEPT: County Treasurer**

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

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

ACTIVITY AND STATISTICAL SUMMARY			
	2009 Actual	2010 Budget	2011 Budget
Checks Issued	95,075	150,000	150,000
Lost Checks and Forgeries Processed	567	400	600
Receipts Issued: Property Taxes	6,758	6,000	6,000
Delinquent Tax Notices Processed	11,233	8,000	8,000
Unpaid Property Taxes			
Submitted to Treasurer (# of parcels)	4,291	6,000	6,000
Number of Parcels with Bankruptcy Claims, Petitions for Foreclosure	1,141	385	1,500
Forms Furnished to Municipalities	726,466	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."*