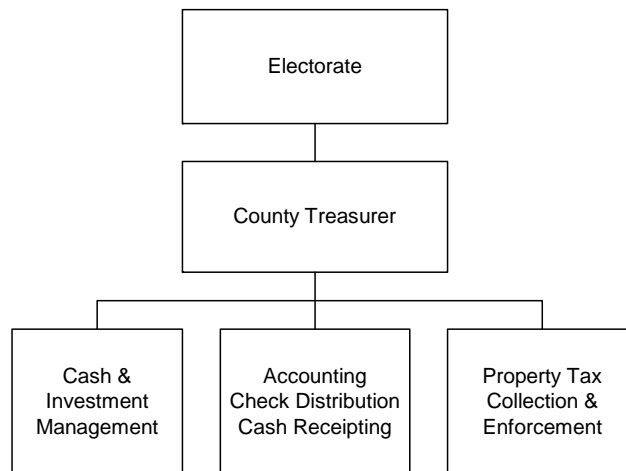


COUNTY TREASURER (3090)



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.

Budget Summary

	2013	2012/2013 Change
Expenditures	1,467,856	(92,741)
Revenue	3,405,250	200,000
Levy	(1,937,394)	(292,741)
FTE's	7.5	(1.0)

Major Programmatic Focus

- Intensify property tax collection efforts.

OBJECTIVES

- Improve on-line tax payment capability; increase tax enforcement and collection efforts in order to maximize delinquent property tax collections.
- Implement efficiencies in the County banking services through (1) expansion in both number of departments utilizing the use direct deposit or debit cards, (2) increase in the number of vendors using direct deposits, (3) promote use of on-line banking services, and (4) increase the utilization of E-checks and credit cards for payments 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 and (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 2013 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 date 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 during the collection process.

2013 BUDGET

Approach and Priorities

- Improve overall efficiency in county banking operations
- Intensify delinquent tax collections
- Contain administrative costs

Programmatic Impacts

- The amount of 2010 delinquent taxes turned over by area municipalities to Milwaukee County is expected to decline in 2012 and 2013. This decrease appears to be attributable to banks and other mortgage holders (of tax delinquent properties) paying off the back taxes when (1) reworking mortgages within federal foreclosure prevention programs and (2) attempting to avoid losing their financial interest in the property in the event of a county foreclosure for delinquent taxes. Intensified collection enforcement will be continued in 2013.
- In an effort to reach out to "at-risk" homeowners, all Treasurer's Office collections communications with property owners include information about reverse mortgage programs, the State Homestead Assistance Program, locally available mortgage and financial counseling services, as well as access to delinquent tax payment plans through the Treasurer's office.

Budget Highlights

Delinquent Tax Revenues

(\$200,000)

Interest and penalties collected on delinquent property taxes are increased by \$200,000, or 6 percent, over the 2012 Adopted Budget level to \$3,400,000, based on recent actual experience. This reflects this Office's intensified efforts to collect delinquent taxes in the face of an anticipated decline in the amount of delinquent taxes submitted by municipalities in 2013.

Unpaid Personal Property Taxes

(\$55,000)

In a change from prior years, expenditures for personal property tax reductions decrease \$55,000 from \$405,000 to \$350,000 in 2013. When municipalities grant a reduction in personal property taxes in response to a successful appeal in assessed value by a property owner; the municipalities charge back Milwaukee County for the County portion of those refunded personal property taxes. A reduction in this area for 2013 reflects actual experience in 2011.

Position Reduction

(\$54,802)

Due to increased efficiencies within the Office, 1.0 FTE Fiscal Assistant 2 position is abolished for an active salary, social security and fringe benefit cost savings of \$54,802. Examples of efficiency increases in recent years include: the implementation of direct deposit of paychecks, a 75% reduction in phone calls to the office after implementation of delinquent tax records and payment module, the on-line listing and application form for

COUNTY EXECUTIVE'S 2013 BUDGET

DEPT: County Treasurer

UNIT NO. 3090
FUND: General - 0001

Unclaimed Funds, an anticipated decrease in the amount of paper checks being generated by Accounts Payable for vendor payments, and efficiencies achieved through the revised process of how County Departments submit accounting documents to the Treasurer's Office.

Advertising Increase

\$15,000

Advertising costs increase by \$15,000, or 150 percent, to \$25,000 due to the bi-annual publication of unclaimed funds. These costs are offset by revenue in non-departmental org unit 1901-Unclaimed Money, in which unclaimed funds are booked as revenue in odd-numbered years.

BUDGET SUMMARY				
Account Summary	2011 Actual	2012 Budget	2013 Budget	2012/2013 Change
Personal Services (w/o EFB)	\$ 356,163	\$ 435,184	\$ 406,998	\$ (28,186)
Employee Fringe Benefits (EFB)	321,465	339,400	318,125	(21,275)
Services	105,248	258,377	273,877	15,500
Commodities	6,072	9,950	11,950	2,000
Other Charges	285,792	406,500	350,000	(56,500)
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	120,808	111,186	106,906	(4,280)
Abatements	0	0	0	0
Total Expenditures	\$ 1,195,548	\$ 1,560,597	\$ 1,467,856	\$ (92,741)
Direct Revenue	3,832,531	3,205,250	3,405,250	200,000
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 3,832,531	\$ 3,205,250	\$ 3,405,250	\$ 200,000
Direct Total Tax Levy	(2,636,983)	(1,644,653)	(1,937,394)	(292,741)

PERSONNEL SUMMARY				
	2011 Actual	2012 Budget	2013 Budget	2012/2013 Change
Position Equivalent (Funded)*	8.5	8.5	7.5	(1.0)
% of Gross Wages Funded	100.0	100.0	100.0	0.0
Overtime (Dollars)	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2011 Actuals, the Position Equivalent and Percentage of Gross Wages Funded are the budgeted amounts.

Job Title/Classification	Title Code	Action	# of Positions	Total FTE	Division	Cost of Positions (Salary Only)
Fiscal Assistant 2	4041	Abolish	(1)	(1.00)	County Treasurer	\$ (32,246)
					TOTAL	\$ (32,246)

COUNTY EXECUTIVE'S 2013 BUDGET**DEPT: County Treasurer****UNIT NO. 3090**
FUND: General - 0001

ACTIVITY AND STATISTICAL SUMMARY			
	2011 Actual	2012 Budget	2013 Budget
Checks Issued	77,475	150,000	100,000
Lost Checks and Forgeries Processed	370	600	400
Receipts Issued: Property Taxes	6,401	6,000	6,000
Delinquent Tax Notices Processed	1,556	8,000	8,000
Unpaid Property Taxes			
Submitted to Treasurer (# of parcels)	3,758	6,000	6,000
Number of Parcels with Bankruptcy Claims,			
Petitions for Foreclosure	1,118	1,500	1,500
Forms Furnished to Municipalities	589,724	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 severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."