

**City of Milwaukee**  
**Outstanding Receivables Report**



**Martin Matson**  
**Comptroller**

**July 2018**

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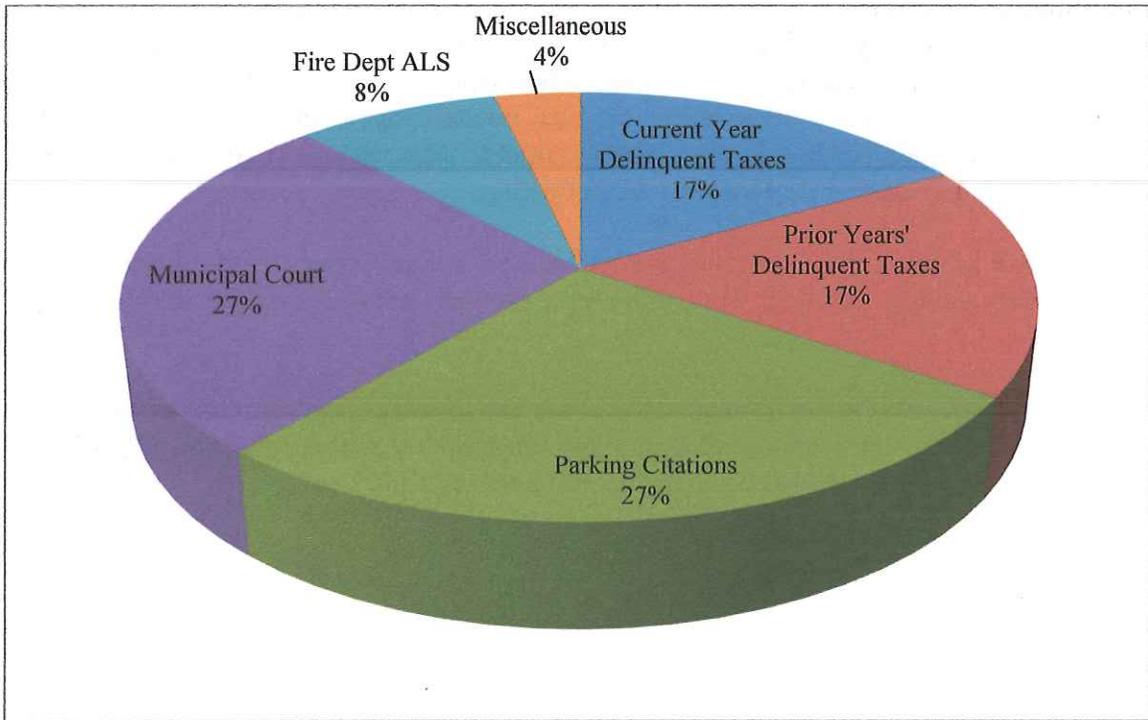
## **Introduction**

The Comptroller's 2018 Report on Outstanding Receivables as of December 31, 2017, (unaudited) is being issued as required by Ordinances 304-3-3 and 304-1-5. Ordinance 304-1-5 requires the Comptroller to submit an annual report analyzing delinquent outstanding debt. Sections II through V of this report provide summary information on City outstanding receivables including Delinquent Taxes, Parking Fund Citations, Municipal Court Judgments, Miscellaneous Accounts Receivable, and the Fire Department Advanced Life Support (ALS) Billings.

Ordinance 304-3-3 requires the Comptroller to submit an annual report listing all cancellations and adjustments of City claims. Section VI of this report presents account cancellations and adjustments for 2017.

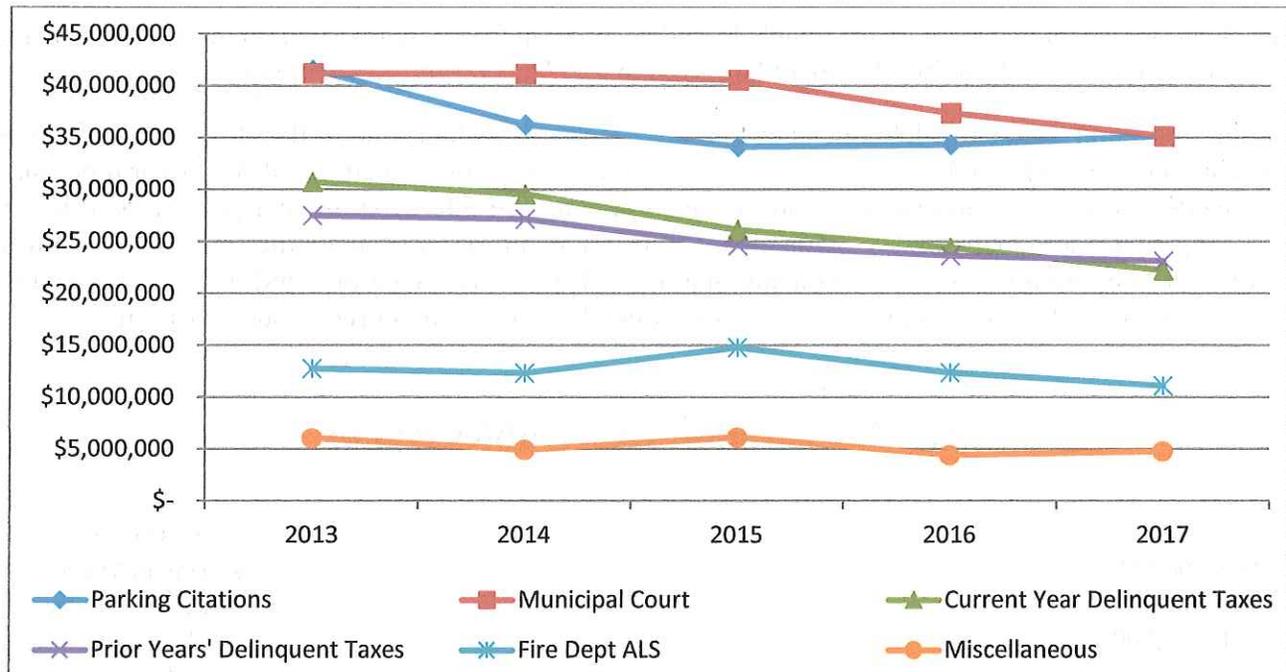
Resolution 160845 directs City departments to provide annual collection rate data to be included as an appendix to the Comptroller's annual Outstanding Receivables report. Section VII of this report presents collection rate data provided by City departments for 2017.

## Outstanding Receivables as of December 31, 2017



Outstanding receivables for the City of Milwaukee as of December 31, 2017, total \$131.4 million. The largest category of outstanding receivables is Delinquent Taxes, totaling 34%. Current Year Delinquent Taxes (2016 taxes for 2017 purposes) account for 17% of this total, while Prior Years' Delinquent Taxes (2015 taxes and prior) total 17%. Municipal Court outstanding judgments and Parking Citations are the next largest categories, both at 27%. Fire Department Advanced Life Support (ALS) Billings total 8% while Miscellaneous Accounts Receivable is the smallest category totaling 4%.

## Outstanding Receivables at Year End 2013 – 2017



|                               | <u>2013</u>           | <u>2014</u>           | <u>2015</u>           | <u>2016</u>           | <u>2017</u>           |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Parking Citations             | \$ 41,537,000         | \$ 36,252,000         | \$ 34,139,000         | \$ 34,321,000         | \$ 35,158,000         |
| Municipal Court               | 41,186,000            | 41,131,000            | 40,556,000            | 37,345,000            | 35,126,000            |
| Current Year Delinquent Taxes | 30,717,000            | 29,548,000            | 26,096,000            | 24,373,000            | 22,214,000            |
| Prior Years' Delinquent Taxes | 27,489,000            | 27,156,000            | 24,588,000            | 23,612,000            | 23,086,000            |
| Fire Department ALS Billings* | 12,766,000            | 12,338,000            | 14,789,000            | 12,373,000            | 11,092,000            |
| Miscellaneous                 | 6,058,000             | 4,909,000             | 6,115,000             | 4,399,000             | 4,751,000             |
| <b>Total</b>                  | <b>\$ 159,753,000</b> | <b>\$ 151,334,000</b> | <b>\$ 146,283,000</b> | <b>\$ 136,423,000</b> | <b>\$ 131,427,000</b> |

\*Fire Department ALS Billings totals include Intermedix and Harris & Harris reporting.

Outstanding receivables, by category from 2013 through 2017, are shown in the chart and table above. Total 2017 receivables decreased \$5.0 million compared to 2016.

Current year delinquent taxes decreased \$2.2 million from 2016 to 2017. Prior years' delinquent taxes also decreased \$526,000 from 2016 to 2017. Both categories have had a continual decline since 2013.

Municipal Court receivables decreased \$2.2 million from 2016 to 2017. Municipal Court has also experienced a continual decline in case filings since 2013.

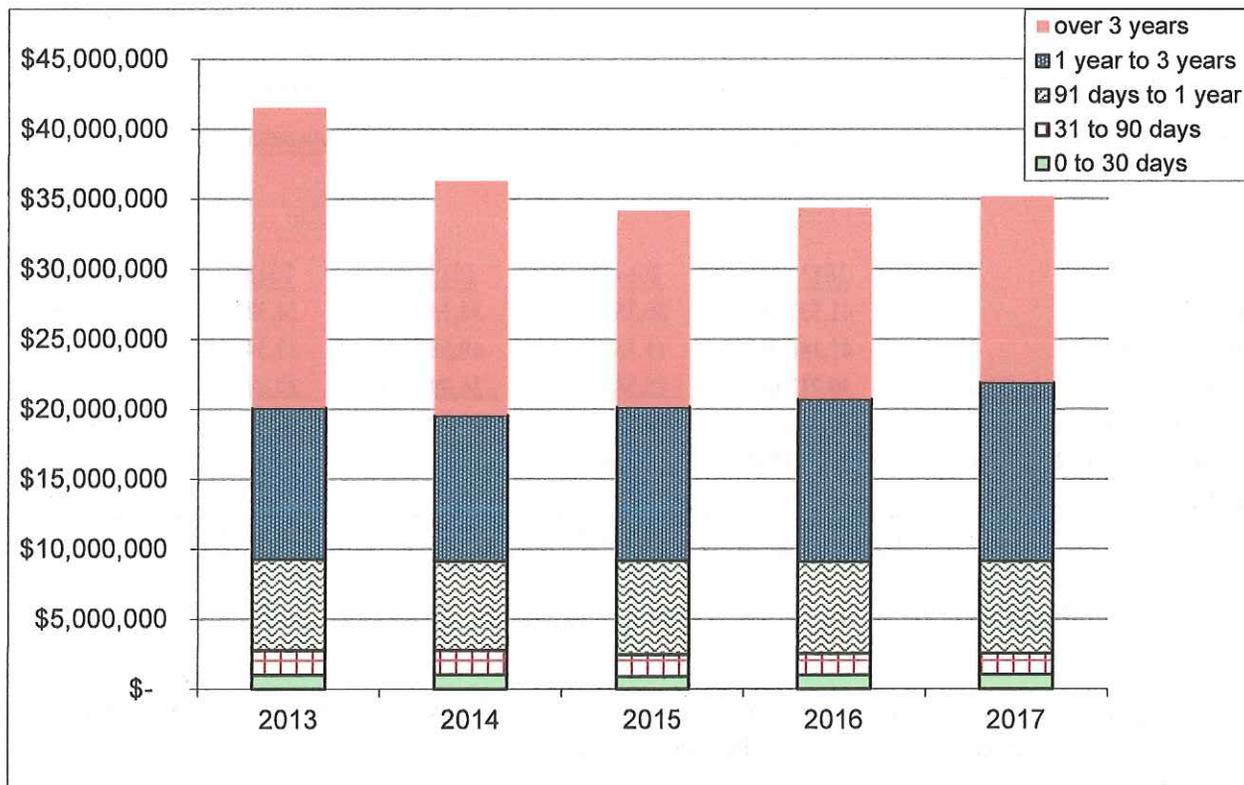
Parking citations decreased from \$41.5 million in 2013 to \$35.2 million in 2017, a \$6.4 million drop. This reduction is due mostly to the write-off of uncollectible receivables along with the use of the State Tax Refund Intercept Program (TRIP).

The balance of Fire Department ALS billings decreased by \$1.3 million between 2016 and 2017. This decline is due to the on-going coordination between the Fire Department, Intermedix and the collection agency of Harris and Harris.

Miscellaneous accounts receivable, which includes billings from various general city departments, decreased from \$6.1 million in 2013 to \$4.8 million in 2017, a \$1.3 million decrease.

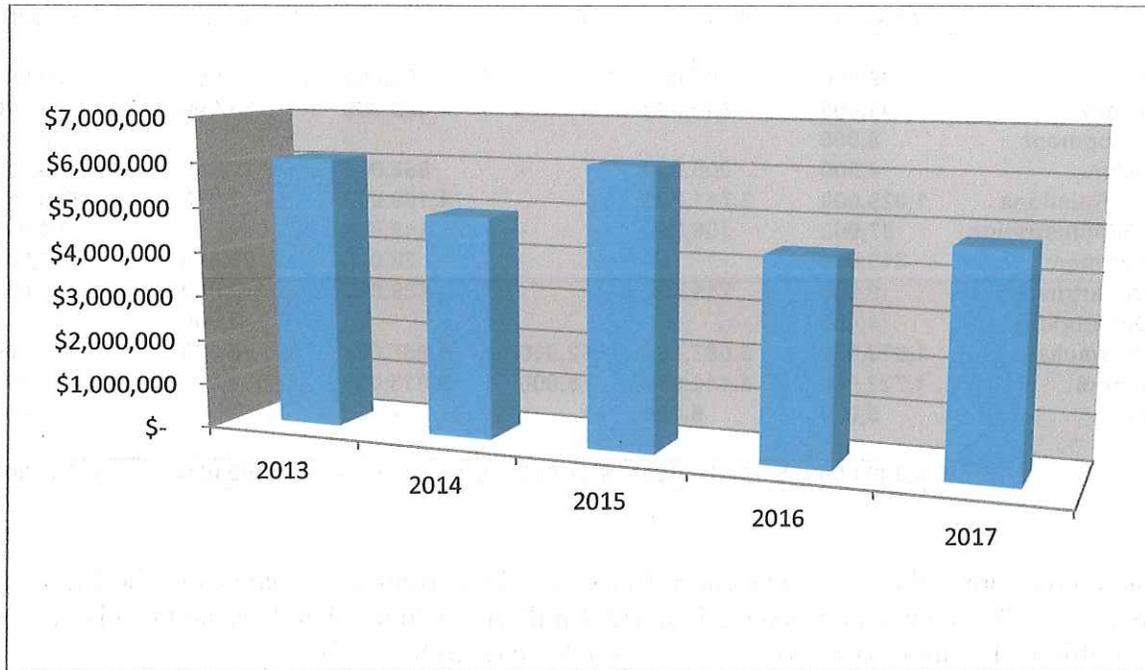
The Parking Fund writes off delinquencies that are six years or older, due to the statute of limitations rendering these uncollectible. Miscellaneous receivables and tax delinquencies of \$5,000 or more may be cancelled or adjusted through Common Council action. An interdepartmental process is followed for delinquencies less than \$5,000. Municipal Court judgments are satisfied either through cash fines, jail time or community service. Judgments that are at least seven years old, and meet City Attorney criteria, may be written off pursuant to Common Council resolution authorizing such write-offs.

### Parking Citation Receivables Aging



The chart above shows the aging of parking citation outstanding receivables from 2013 to 2017. Of the current outstanding balance, \$26.0 million or 74%, has been outstanding for one year or longer.

## Outstanding Miscellaneous Accounts Receivable (MAR)



|                        | <u>2013</u>         | <u>2014</u>         | <u>2015</u>         | <u>2016</u>         | <u>2017</u>        |
|------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| City Clerk             | \$ 66,000           | \$ 28,000           | \$ 27,000           | \$ 99,000           | \$ 70,000          |
| City Attorney          | 137,000             | 48,000              | 124,000             | 41,000              | 41,000             |
| City Development       | 29,000              | 30,000              | 8,000               | 8,000               | 8,000              |
| Comptroller            | 311,000             | 270,000             | 269,000             | 4,000               | 28,000             |
| Employee Relations     | 565,000             | 261,000             | 535,000             | 1,029,000           | 580,000            |
| Dept of Administration | 218,000             | 159,000             | 123,000             | 87,000              | 94,000             |
| Fire Department        | 73,000              | 196,000             | 223,000             | 318,000             | 265,000            |
| Health Department      | 45,000              | 53,000              | 32,000              | 9,000               | 34,000             |
| Police Department      | 1,641,000           | 1,641,000           | 5,000               | 4,000               | -                  |
| Port of Milwaukee      | 800,000             | 709,000             | 1,413,000           | 1,073,000           | 1,137,000          |
| Public Works           | 2,166,000           | 1,498,000           | 3,353,000           | 1,722,000           | 2,490,000          |
| Treasurer              | 7,000               | 16,000              | 3,000               | 5,000               | 4,000              |
| <b>TOTAL</b>           | <b>\$ 6,058,000</b> | <b>\$ 4,909,000</b> | <b>\$ 6,115,000</b> | <b>\$ 4,399,000</b> | <b>\$4,751,000</b> |

The above chart and table show the change in outstanding Miscellaneous Accounts Receivable (MAR) by year for various City departments. MAR includes a variety of billings, such as damages to City property, leasing of City property, tax forms for Milwaukee County and employee health care costs to non-City agencies, such as the Wisconsin Center District. In total, the year-end balance for outstanding MAR decreased \$1.3 million from 2013 to 2017.

### MAR Departmental Changes for 2017

|                        | <u>2016</u>         |                      | <u>Late</u>      |                      | <u>2017</u>       |                     |
|------------------------|---------------------|----------------------|------------------|----------------------|-------------------|---------------------|
|                        | <u>Ending Bal.</u>  | <u>Billed</u>        | <u>Fee</u>       | <u>Paid</u>          | <u>Write-off</u>  | <u>Ending Bal.</u>  |
| City Clerk             | \$ 99,000           | \$ 287,000           | \$ -             | \$ 286,000           | \$ 30,000         | \$ 70,000           |
| City Attorney          | 41,000              | 616,000              | -                | 483,000              | 133,000           | 41,000              |
| City Development       | 8,000               | -                    | -                | -                    | -                 | 8,000               |
| Comptroller            | 4,000               | 905,000              | -                | 862,000              | 19,000            | 28,000              |
| Employee Relations     | 1,029,000           | 3,741,000            | -                | 4,189,000            | 1,000             | 580,000             |
| Dept of Administration | 87,000              | 156,000              | -                | 149,000              | -                 | 94,000              |
| Fire Department        | 318,000             | -                    | -                | 28,000               | 25,000            | 265,000             |
| Health Department      | 9,000               | 216,000              | -                | 189,000              | 2,000             | 34,000              |
| Police Department      | 4,000               | -                    | -                | -                    | 4,000             | -                   |
| Port of Milwaukee      | 1,073,000           | 5,087,000            | 12,000           | 4,987,000            | 48,000            | 1,137,000           |
| Public Works           | 1,722,000           | 4,416,000            | 5,000            | 3,015,000            | 638,000           | 2,490,000           |
| Treasurer              | 5,000               | 6,000                | -                | 7,000                | -                 | 4,000               |
| <b>TOTAL</b>           | <b>\$ 4,399,000</b> | <b>\$ 15,430,000</b> | <b>\$ 17,000</b> | <b>\$ 14,195,000</b> | <b>\$ 900,000</b> | <b>\$ 4,751,000</b> |

The table above shows the 2016 year end balance and the current year changes to the MAR by City departments. In 2017 City departments billed \$15.4 million, including late fees, and received payments of \$14.2 million. The total write offs account for a decrease of \$900,000.

Write offs can be grouped into three categories; uncollectible, billing errors and rebilled. Accounts deemed uncollectible are due to bankruptcy, the cost of litigation exceeding the balance, attainment of a judgment, settlements, and the account being over 7 years old. Billing errors include wrong amount billed, incorrect responsible party and payment made in full prior to issuance of invoice.

### City of Milwaukee Collection Rates for 2017

| <u>Department</u>           | <u>Amount<br/>Invoiced<br/>for 2017</u> | <u>Payments<br/>Received in<br/>2017 for<br/>2017 Invoices</u> | <u>Collection<br/>Percentage</u> |
|-----------------------------|---|--|----------------------------------|
| Parking Citations           | \$ 14,489,150                           | \$ 8,626,402   | 59.54%                           |
| Municipal Court*            | 7,967,986                               | 1,432,240  | 17.97%                           |
| Tax Levy Collections        | 607,349,704                             | 587,323,087  | 96.70%                           |
| Fire Department ALS         | 7,920,493                               | 4,155,373  | 52.46%                           |
| <b><u>Miscellaneous</u></b> |   |  |                                  |
| City Clerk                  | 286,520                                 | 285,920  | 99.79%                           |
| City Attorney               | 617,302                                 | 616,362  | 99.85%                           |
| Comptroller                 | 906,557                                 | 879,705  | 97.04%                           |
| Employee Relations          | 4,076,702                               | 3,795,747  | 93.11%                           |
| Dept of Administration      | 162,339                                 | 121,847  | 75.06%                           |
| Fire Department             | 646                                     | 624  | 96.59%                           |
| Health Department           | 201,033                                 | 182,175  | 90.62%                           |
| Port of Milwaukee           | 5,645,087                               | 5,143,655  | 91.12%                           |
| Public Works                | 3,656,953                               | 2,471,439  | 67.58%                           |
| Treasurer                   | 5,496                                   | 1,602  | 29.15%                           |

\*This represents one discreet year of collection activity for overdue judgments that were placed with Harris & Harris during 2017.

As determined by the Outstanding Debt Work Group and approved via resolution #160845, the table above provides the 2017 departmental collection rates for the City of Milwaukee and MAR. Within Appendix A, you will find the individual department's submittal of the information summarized in the table above. In the event a report was not provided, the Comptroller's Office queried results from the City's financial billing system.

## **APPENDIX\***

\*Amounts included in the following data reflect payments received as of December 31, 2017. Additional payments for 2017 billings received in 2018 are not reflected.

| Date Invoiced (Issued) | Billed To         | Invoice (Citation) Number | Item              | Fine Amount Invoiced (Issued) | Fine Amount Paid | Late Fee Amount Paid | Pertains to 2017 Billings | Date Paid |
|------------------------|-------------------|---------------------------|-------------------|-------------------------------|------------------|----------------------|---------------------------|-----------|
| 2017                   | Parking Violators | Multiple                  | Parking Citations | \$14,489,150                  | \$8,626,402      | \$1,897,185          | \$10,523,587              | 2017      |

**City of Milwaukee, WI - Municipal Court Collections - December 2017**

| Parking - History Report |             |                      |                     |            |           |           |               |            |
|--------------------------|-------------|----------------------|---------------------|------------|-----------|-----------|---------------|------------|
| Month / Year             | Assignments |                      | Collections To Date | Net Liq. % | Cancelled |           | Open Accounts |            |
|                          | #           | Net Placement Amount |                     |            | #         | Amount    | #             | Amount     |
| 2017                     | 1,017       | \$ 189,836           | \$ 31,382           | 17%        | 112       | \$ 24,420 | 661           | \$ 134,034 |

| Traffic - History Report |             |                      |                     |            |           |            |               |              |
|--------------------------|-------------|----------------------|---------------------|------------|-----------|------------|---------------|--------------|
| Month / Year             | Assignments |                      | Collections To Date | Net Liq. % | Cancelled |            | Open Accounts |              |
|                          | #           | Net Placement Amount |                     |            | #         | Amount     | #             | Amount       |
| 2017                     | 30,620      | \$ 3,690,674         | \$ 303,154          | 8%         | 2,241     | \$ 241,781 | 25,878        | \$ 3,145,740 |

| Municipal - History Report |             |                      |                     |            |           |            |               |              |
|----------------------------|-------------|----------------------|---------------------|------------|-----------|------------|---------------|--------------|
| Month / Year               | Assignments |                      | Collections To Date | Net Liq. % | Cancelled |            | Open Accounts |              |
|                            | #           | Net Placement Amount |                     |            | #         | Amount     | #             | Amount       |
| 2017                       | 8,665       | \$ 2,274,909         | \$ 93,089           | 4%         | 500       | \$ 156,366 | 7,369         | \$ 2,025,455 |

| Summons - History Report |               |                      |                     |                                 |               |                   |               |                     |
|--------------------------|---------------|----------------------|---------------------|---------------------------------|---------------|-------------------|---------------|---------------------|
| Month / Year             | Assignments   |                      | Collections To Date | Net Liq. %                      | Cancelled     |                   | Open Accounts |                     |
|                          | #             | Net Placement Amount |                     |                                 | #             | Amount            | #             | Amount              |
| 2017                     | 1,194         | \$ 1,812,567         | \$ 216,493          | 12%                             | 177           | \$ 365,555        | 839           | \$ 1,230,520        |
| <b>Total</b>             | <b>41,496</b> | <b>\$ 7,967,986</b>  | <b>\$ 644,118</b>   | <b>8%</b>                       | <b>3,030</b>  | <b>\$ 788,122</b> | <b>34,747</b> | <b>\$ 6,535,749</b> |
|                          |               |                      |                     | <b>Muni Court Collection %:</b> | <b>17.97%</b> |                   |               |                     |

**Office of the City Treasurer  
2017 General Accounts Receivable Summary**

| Date Issued | Billed To        | Invoice Number | Item                                | Invoice Amount    | Amount Paid         | Date Paid  | Referred to Collection |
|-------------|------------------|----------------|-------------------------------------|-------------------|---------------------|------------|------------------------|
| 01/31/2017  | Bank Mutual      | 2210000068     | Duplicate copies of tax bills (38)  | \$228.00          | (\$228.00)          | 02/07/2017 |                        |
| 01/31/2017  | Citizens Bank    | 2210000069     | Duplicate copies of tax bills (49)  | \$294.00          | (\$294.00)          | 03/01/2017 |                        |
| 01/31/2017  | Johnson Bank     | 2210000070     | Duplicate copies of tax bills (38)  | \$228.00          | (\$228.00)          | 02/27/2017 |                        |
| 01/31/2017  | PNC Mortgage     | 2210000071     | Duplicate copies of tax bills (142) | \$852.00          | (\$852.00)          | 05/02/2017 |                        |
| 12/21/2017  | Milwaukee County | 2210000072     | Property tax forms - CT-200         | \$3,894.00        | *                   |            |                        |
|             |                  |                |                                     | <b>\$5,496.00</b> | <b>(\$1,602.00)</b> |            | <b>\$0.00</b>          |

\* Milwaukee County issued check number 918129 on January 31, 2018 for \$3,894.00 as payment in full for invoice number 2210000072. 29.15%

**Office of the City Treasurer**

**2016 City Property Tax Levy Collection Summary as of December 31, 2017 (After the first phase of tax enforcement, in-house collection)**

Levy: \$607,349,704.44      Collected: \$587,323,087.25      Collection Rate as of 12/31/2017: 96.70%

MILWAUKEE CHARGE PAYMENT ANALYSIS BY DATE OF TRANSACTION



| Year of Transaction | Month of Transaction | Count of Accounts Received | Gross Delinquencies | Additional Write Offs | Net Collections | Collected This Month | Remaining Open Accounts | Balance Due | Accounts to TRP Dept | Amount to TRP | Number of TRP Payments Received | Annual TRP Payments Received | Gross Collections | Agency Collectible |
|---------------------|----------------------|----------------------------|---------------------|-----------------------|-----------------|----------------------|-------------------------|-------------|----------------------|---------------|---------------------------------|------------------------------|-------------------|--------------------|
| 2017                | January              | 294                        | 205,789             | 623                   | 205,166         | 87                   | 268                     | 189,496     | 848                  | 562,866       | 12                              | 1,974                        | 4,337             | 2,363              |
| 2017                | February             | 204                        | 133,419             | 1,237                 | 132,182         | 440                  | 189                     | 124,511     | 145                  | 70,129        | 291                             | 92,884                       | 104,020           | 11,138             |
| 2017                | March                | 258                        | 182,877             | 1,223                 | 181,654         | 985                  | 237                     | 179,816     | 281                  | 197,862       | 260                             | 74,444                       | 85,199            | 10,796             |
| 2017                | April                | 138                        | 93,222              | 1,047                 | 92,175          | 193                  | 131                     | 87,717      | 189                  | 125,234       | 219                             | 64,492                       | 70,459            | 5,867              |
| 2017                | May                  | 168                        | 124,593             | 0                     | 124,593         | 523                  | 159                     | 119,761     | 233                  | 166,457       | 88                              | 25,240                       | 29,564            | 4,329              |
| 2017                | June                 | 0                          | 0                   | 0                     | 0               | 0                    | 0                       | 0           | 132                  | 90,192        | 33                              | 8,316                        | 11,887            | 3,371              |
| 2017                | July                 | 522                        | 316,443             | 215                   | 316,228         | 20                   | 511                     | 313,072     | 168                  | 118,852       | 21                              | 7,242                        | 9,005             | 1,763              |
| 2017                | August               | 241                        | 153,533             | 259                   | 153,274         | 1,076                | 234                     | 148,659     | 0                    | 0             | 21                              | 7,675                        | 19,145            | 11,470             |
| 2017                | September            | 0                          | 0                   | 0                     | 0               | 0                    | 0                       | 0           | 474                  | 285,115       | 6                               | 1,141                        | 3,977             | 2,436              |
| 2017                | October              | 0                          | 0                   | 0                     | 0               | 0                    | 0                       | 0           | 0                    | 0             | 8                               | 2,576                        | 3,173             | 598                |
| 2017                | November             | 0                          | 0                   | 0                     | 0               | 0                    | 0                       | 0           | 0                    | 0             | 17                              | 1,997                        | 2,027             | 30                 |
| 2017                | December             | 0                          | 0                   | 0                     | 0               | 0                    | 0                       | 0           | 0                    | 0             | 4                               | 1,892                        | 2,724             | 732                |
| 2017                | Total                | 1,825                      | 1,209,877           | 4,504                 | 1,205,273       | 3,326                | 1,730                   | 1,157,032   | 2,460                | 1,606,098     | 980                             | 290,070                      | 344,918           | 54,847             |

| Year/ Month of Service | Count of Accounts (DOS) | Gross Billable (DOS) | Adjustments (DOS) | Net Billable (DOS) | Write Offs (DOS) | Receipt of Accounts with Dates of Service in this Month | Balance Due    | Year/ Month of Class | Receipt of Accounts Collected in this Month (DOS) | Refunds Requested for the Month 2016 Forward | New Revenue 2016 Forward | Accounts to Collection Count (DOS) | Accounts to Collection Amount (DOS) |
|------------------------|-------------------------|----------------------|-------------------|--------------------|------------------|---|----------------|----------------------|---|--|--------------------------|------------------------------------|-------------------------------------|
| 2017-01                | 1167                    | \$1,202,209.85       | \$674,530.76      | \$527,679.19       | \$163,327.08     | \$324,352.11  | \$37,890.55    | 2017-01              | \$361,333.36                                      | (\$13,954.23)                                | \$347,389.13             | 288                                | \$208,081.52                        |
| 2017-02                | 1045                    | \$1,079,106.85       | \$661,550.81      | \$497,596.04       | \$167,240.38     | \$296,650.14  | \$32,779.39    | 2017-02              | \$263,811.71                                      | (\$11,022.48)                                | \$282,769.22             | 205                                | \$134,745.94                        |
| 2017-03                | 1102                    | \$1,148,315.35       | \$653,484.59      | \$514,830.77       | \$180,162.90     | \$317,134.96  | \$35,811.37    | 2017-03              | \$302,053.11                                      | (\$17,135.09)                                | \$284,922.12             | 268                                | \$182,977.14                        |
| 2017-04                | 1145                    | \$1,198,477.24       | \$663,108.36      | \$535,368.88       | \$169,371.76     | \$317,219.16  | \$55,888.48    | 2017-04              | \$374,482.79                                      | (\$5,757.56)                                 | \$368,725.23             | 188                                | \$93,221.85                         |
| 2017-05                | 1186                    | \$1,224,152.32       | \$683,901.52      | \$530,251.80       | \$148,882.92     | \$330,579.05  | \$45,877.46    | 2017-05              | \$380,809.47                                      | (\$8,380.35)                                 | \$294,432.73             | 168                                | \$72,593.28                         |
| 2017-06                | 1295                    | \$1,332,919.45       | \$727,559.76      | \$605,360.59       | \$165,023.85     | \$345,928.65  | \$91,625.92    | 2017-06              | \$375,427.53                                      | (\$7,331.71)                                 | \$367,895.82             | 1                                  | \$868.00                            |
| 2017-07                | 1317                    | \$1,355,211.11       | \$721,045.26      | \$634,165.85       | \$195,924.53     | \$366,628.67  | \$71,143.47    | 2017-07              | \$349,854.98                                      | (\$5,910.07)                                 | \$343,924.91             | 524                                | \$18,330.12                         |
| 2017-08                | 1166                    | \$1,160,713.43       | \$626,839.35      | \$551,874.08       | \$187,646.67     | \$344,099.99  | \$89,737.33    | 2017-08              | \$398,304.61                                      | (\$4,870.79)                                 | \$291,433.82             | 241                                | \$153,533.26                        |
| 2017-09                | 1210                    | \$1,297,199.33       | \$659,852.65      | \$597,646.67       | \$195,874.08     | \$344,451.53  | \$158,692.00   | 2017-09              | \$398,116.29                                      | (\$2,185.64)                                 | \$395,931.65             | 2                                  | \$1,047.29                          |
| 2017-10                | 1149                    | \$1,173,381.47       | \$604,756.05      | \$550,036.39       | \$4,217.11       | \$316,191.66  | \$191,356.25   | 2017-10              | \$202,311.65                                      | (\$1,640.21)                                 | \$200,671.44             | 2                                  | \$1,772.00                          |
| 2017-11                | 1054                    | \$1,064,526.85       | \$465,891.43      | \$598,544.42       | \$381.82         | \$267,832.20  | \$232,861.70   | 2017-11              | \$392,338.45                                      | (\$5,779.84)                                 | \$386,558.61             | 1                                  | \$1,241.17                          |
| 2017-12                | 1040                    | \$1,064,526.85       | \$465,891.43      | \$598,544.42       | \$1,229.48       | \$247,196.60  | \$288,210.96   | 2017-12              | \$163,632.03                                      | (\$4,423.20)                                 | \$189,208.83             | 0                                  | \$0.00                              |
| Total 2017             | 13874                   | \$14,300,431.80      | \$7,585,211.60    | \$6,715,220.20     | \$1,396,807.51   | \$3,792,197.71  | \$1,303,592.29 | Total 2017           | \$3,810,454.98                                    | (\$86,232.07)                                | \$3,724,232.91           | 1838                               | \$1,220,011.87                      |

TOTAL INVOICED: \$7,920,493 TOTAL PAID: 4,155,373 COLLECTION PERCENTAGE: 52.46%

CITY CLERK - 2017 COLLECTION PERCENTAGE

| Item ID    | Line | Amount    | Entry Type | Acctg Date | Reason | Posted    | Item ID    | Line | Amount                     | Entry Type       | Acctg Date | Reason | Posted     | BALANCE |
|------------|------|-----------|------------|------------|--------|-----------|------------|------|----------------------------|------------------|------------|--------|------------|---------|
| 1310000126 | 1    | 21,077.31 | IN         | 12/31/2016 |        | 1/18/2017 | 1310000126 | 1    | (21,077.31)                | PY               | 1/31/2017  |        | 1/31/2017  | 0.00    |
| 1310000126 | 2    | 9,220.26  | IN         | 12/31/2016 |        | 1/18/2017 | 1310000126 | 2    | (9,220.26)                 | PY               | 1/31/2017  |        | 1/31/2017  | 0.00    |
| 1310000126 | 3    | 9,094.59  | IN         | 12/31/2016 |        | 1/18/2017 | 1310000126 | 3    | (9,094.59)                 | PY               | 1/31/2017  |        | 1/31/2017  | 0.00    |
| 1310000127 | 1    | 32,441.52 | IN         | 12/31/2016 |        | 1/23/2017 | 1310000127 | 1    | (32,441.52)                | PY               | 3/20/2017  |        | 3/20/2017  | 0.00    |
| 1310000127 | 2    | 11,580.09 | IN         | 12/31/2016 |        | 1/23/2017 | 1310000127 | 2    | (11,580.09)                | PY               | 3/20/2017  |        | 3/20/2017  | 0.00    |
| 1310000127 | 3    | 12,740.25 | IN         | 12/31/2016 |        | 1/23/2017 | 1310000127 | 3    | (12,740.25)                | PY               | 3/20/2017  |        | 3/20/2017  | 0.00    |
| 1310000128 | 1    | 224.04    | IN         | 12/31/2016 |        | 1/23/2017 | 1310000128 | 1    | (224.04)                   | PY               | 3/9/2017   |        | 3/9/2017   | 0.00    |
| 1310000128 | 2    | 1,342.57  | IN         | 12/31/2016 |        | 1/23/2017 | 1310000128 | 2    | (1,342.57)                 | PY               | 3/9/2017   |        | 3/9/2017   | 0.00    |
| 1310000129 | 1    | 205.01    | IN         | 12/31/2016 |        | 1/23/2017 | 1310000129 | 1    | (205.01)                   | PY               | 2/27/2017  |        | 2/27/2017  | 0.00    |
| 1310000129 | 2    | 1,077.52  | IN         | 12/31/2016 |        | 1/23/2017 | 1310000129 | 2    | (1,077.52)                 | PY               | 2/27/2017  |        | 2/27/2017  | 0.00    |
| 1310000130 | 1    | 9,066.28  | IN         | 7/19/2017  |        | 7/19/2017 | 1310000130 | 1    | (9,066.28)                 | PY               | 9/19/2017  |        | 9/19/2017  | 0.00    |
| 1310000130 | 2    | 28,986.66 | IN         | 7/19/2017  |        | 7/19/2017 | 1310000130 | 2    | (28,986.66)                | PY               | 9/19/2017  |        | 9/19/2017  | 0.00    |
| 1310000130 | 3    | 143.07    | OC         | 9/5/2017   | COM    | 9/5/2017  |            |      |                            |                  |            |        |            | 143.07  |
| 1310000130 | 4    | 457.43    | OC         | 9/5/2017   | COM    | 9/5/2017  |            |      |                            |                  |            |        |            | 457.43  |
| 1310000131 | 1    | 202.18    | IN         | 7/26/2017  |        | 7/26/2017 | 1310000131 | 1    | (202.18)                   | PY               | 8/21/2017  |        | 8/21/2017  | 0.00    |
| 1310000131 | 2    | 1,094.11  | IN         | 7/26/2017  |        | 7/26/2017 | 1310000131 | 2    | (1,094.11)                 | PY               | 8/21/2017  |        | 8/21/2017  | 0.00    |
| 1310000132 | 1    | 139.47    | IN         | 7/26/2017  |        | 7/26/2017 | 1310000132 | 1    | (139.47)                   | PY               | 8/21/2017  |        | 8/21/2017  | 0.00    |
| 1310000132 | 2    | 746.14    | IN         | 7/26/2017  |        | 7/26/2017 | 1310000132 | 2    | (746.14)                   | PY               | 8/21/2017  |        | 8/21/2017  | 0.00    |
| 1310000133 | 1    | 2,900.00  | IN         | 8/9/2017   |        | 8/9/2017  | 1310000133 | 1    | (2,900.00)                 | PY               | 8/16/2017  |        | 8/16/2017  | 0.00    |
| 1310000134 | 1    | 25,054.27 | IN         | 8/25/2017  |        | 8/25/2017 | 1310000134 | 1    | (25,054.27)                | PY               | 9/5/2017   |        | 9/5/2017   | 0.00    |
| 1310000134 | 2    | 10,968.64 | IN         | 8/25/2017  |        | 8/25/2017 | 1310000134 | 2    | (10,968.64)                | PY               | 9/5/2017   |        | 9/5/2017   | 0.00    |
| 1310000134 | 3    | 10,819.16 | IN         | 8/25/2017  |        | 8/25/2017 | 1310000134 | 3    | (10,819.16)                | PY               | 9/5/2017   |        | 9/5/2017   | 0.00    |
| 1310000135 | 1    | 25,120.90 | IN         | 8/25/2017  |        | 8/25/2017 | 1310000135 | 1    | (25,120.90)                | PY               | 9/5/2017   |        | 9/5/2017   | 0.00    |
| 1310000135 | 2    | 10,999.45 | IN         | 8/25/2017  |        | 8/25/2017 | 1310000135 | 2    | (10,999.45)                | PY               | 9/5/2017   |        | 9/5/2017   | 0.00    |
| 1310000135 | 3    | 10,849.54 | IN         | 8/25/2017  |        | 8/25/2017 | 1310000135 | 3    | (10,849.54)                | PY               | 9/5/2017   |        | 9/5/2017   | 0.00    |
| 1310000136 | 1    | 3,000.00  | IN         | 9/11/2017  |        | 9/11/2017 | 1310000136 | 1    | (3,000.00)                 | PY               | 9/18/2017  |        | 9/18/2017  | 0.00    |
| 1310000137 | 1    | 25,120.90 | IN         | 12/5/2017  |        | 12/5/2017 | 1310000137 | 1    | (25,120.90)                | PY               | 12/29/2017 |        | 12/29/2017 | 0.00    |
| 1310000137 | 2    | 10,999.45 | IN         | 12/5/2017  |        | 12/5/2017 | 1310000137 | 2    | (10,999.45)                | PY               | 12/29/2017 |        | 12/29/2017 | 0.00    |
| 1310000137 | 3    | 10,849.54 | IN         | 12/5/2017  |        | 12/5/2017 | 1310000137 | 3    | (10,849.54)                | PY               | 12/29/2017 |        | 12/29/2017 | 0.00    |
|            |      |           |            |            |        |           |            |      | 286,520.35                 | INVOICED IN 2017 |            |        | BAL        | 600.50  |
|            |      |           |            |            |        |           |            |      | 285,919.85                 | PAYMENTS IN 2017 |            |        |            |         |
|            |      |           |            |            |        |           |            |      | 2017 COLLECTION PERCENTAGE |                  |            | 99.75% |            |         |

City Attorney - 2017 Collection Percentage

| Item ID            | IN                   | OC               | PY                     | WO                     | Grand Total      |
|--------------------|----------------------|------------------|------------------------|------------------------|------------------|
| 1490000131         | \$ 61,189.57         |                  | \$ (61,189.57)         |                        | \$ -             |
| 1490000132         | 48,402.06            |                  | (48,402.06)            |                        | 0.00             |
| 1490000133         | 11,775.21            |                  | (11,775.21)            |                        | 0.00             |
| 1490000134         | 60,017.14            |                  | (60,017.14)            |                        | 0.00             |
| 1490000135         | 65,139.23            |                  |                        | (65,139.23)            | 0.00             |
| 1490000136         | 2,833.13             |                  | (2,833.13)             |                        | 0.00             |
| 1490000137         | 56,213.73            |                  | (56,213.73)            |                        | 0.00             |
| 1490000138         | 67,981.76            |                  |                        | (67,981.76)            | 0.00             |
| 1490000139         | 60,853.49            | 940.31           | (60,853.49)            |                        | 940.31           |
| 1490000140         | 2,094.08             |                  | (2,094.08)             |                        | 0.00             |
| 1490000141         | 76,067.36            |                  | (76,067.36)            |                        | 0.00             |
| 1490000142         | 60,985.50            |                  | (60,985.50)            |                        | 0.00             |
| 1490000143         | 39,483.51            |                  | (39,483.51)            |                        | 0.00             |
| 1490000144         | 3,325.90             |                  | (3,325.90)             |                        | 0.00             |
| <b>Grand Total</b> | <b>\$ 616,361.67</b> | <b>\$ 940.31</b> | <b>\$ (483,240.68)</b> | <b>\$ (133,120.99)</b> | <b>\$ 940.31</b> |

Total Invoices 616,361.67  
 Total Interest Charged 940.31  
 Total Payments (483,240.68)  
 Total Written Off (133,120.99)

|                                   |               |
|-----------------------------------|---------------|
| <b>2017 Collection Percentage</b> | <b>99.85%</b> |
|-----------------------------------|---------------|



**DER-Employee Benefits Division**

**2017 - Accounts Receivable Invoices Issued & Paid - By A/R Invoice Number**

| <b>BILLED TO</b>            | <b>INVOICE AMOUNT</b> | <b>PAID AMOUNT</b>      | <b>BALANCE DUE</b>                  |
|-----------------------------|-----------------------|-------------------------|-------------------------------------|
| 2017 YTD HACM               | \$2,591,438.11        | (\$2,395,728.94)        | \$0.00                              |
| 2017 YTD RACM               | \$127,215.49          | (\$136,938.07)          | \$0.00                              |
| 2017 YTD MEDC               | \$189,874.41          | (\$205,068.62)          | \$0.00                              |
| 2017 YTD WCD                | \$1,117,124.13        | (\$1,202,481.34)        | \$840.79                            |
| <b>AGENCY YTD TOTAL</b>     | <b>\$4,025,652.14</b> | <b>(\$3,940,216.97)</b> | <b>\$840.79</b>                     |
| <b>2017 OTHER TOTAL:</b>    | \$51,050.00           | (\$822,294.23)          | <b>\$25.82</b>                      |
| <b>GRAND 2017 YTD TOTAL</b> | <b>\$4,076,702.14</b> | <b>(\$4,762,511.20)</b> | <b>\$866.61</b>                     |
|                             |                       | <b>(\$3,795,746.68)</b> | <b>Paid by 12/31/2017</b>           |
|                             | <b>\$4,076,702.14</b> | <b>93.11%</b>           | <b>Collection Rate for 2017</b>     |
|                             |                       | <b>(\$579,817.19)</b>   | <b>Outstanding as of 12/31/2017</b> |

ITMD - 2017 COLLECTION RATE

| Item ID    | Line | Amount            | Entry Type      | Acctg Date | Reason | Posted     | Item ID    | Line | Amount              | Entry Type  | Acctg Date | Reason | Posted     | BALANCE          |
|------------|------|-------------------|-----------------|------------|--------|------------|------------|------|---------------------|-------------|------------|--------|------------|------------------|
| 1510000233 | 1    | 26,775.56         | IN              | 12/31/2016 |        | 2/1/2017   | 1510000233 | 1    | (26,775.56)         | PY          | 5/4/2017   |        | 5/4/2017   | 0.00             |
| 1510000234 | 1    | 237.02            | IN              | 12/31/2016 |        | 2/1/2017   | 1510000234 | 1    | (237.02)            | PY          | 3/3/2017   |        | 3/3/2017   | 0.00             |
| 1510000235 | 1    | 177.85            | IN              | 12/31/2016 |        | 2/1/2017   | 1510000235 | 1    | (177.85)            | PY          | 3/15/2017  |        | 3/15/2017  | 0.00             |
| 1510000236 | 1    | 1,237.46          | IN              | 12/31/2016 |        | 2/1/2017   | 1510000236 | 1    | (1,237.46)          | PY          | 3/1/2017   |        | 3/1/2017   | 0.00             |
| 1510000237 | 1    | 230.73            | IN              | 12/31/2016 |        | 2/1/2017   | 1510000237 | 1    | (230.73)            | PY          | 3/23/2017  |        | 3/23/2017  | 0.00             |
| 1510000238 | 1    | 30,353.00         | IN              | 12/31/2016 |        | 2/1/2017   | 1510000238 | 1    | (30,353.00)         | PY          | 3/20/2017  |        | 3/20/2017  | 0.00             |
| 1510000239 | 1    | 97.73             | IN              | 12/31/2016 |        | 2/1/2017   | 1510000239 | 1    | (97.73)             | PY          | 3/22/2017  |        | 3/22/2017  | 0.00             |
| 1510000240 | 1    | 5,000.00          | IN              | 3/1/2017   |        | 3/1/2017   | 1510000240 | 1    | (5,000.00)          | PY          | 5/9/2017   |        | 5/9/2017   | 0.00             |
| 1510000241 | 1    | 22,339.16         | IN              | 5/2/2017   |        | 5/2/2017   | 1510000241 | 1    | (22,339.16)         | PY          | 5/25/2017  |        | 5/25/2017  | 0.00             |
| 1510000242 | 1    | 252.33            | IN              | 5/2/2017   |        | 5/2/2017   | 1510000242 | 1    | (252.33)            | PY          | 5/16/2017  |        | 5/16/2017  | 0.00             |
| 1510000243 | 1    | 207.86            | IN              | 5/2/2017   |        | 5/2/2017   | 1510000243 | 1    | (207.86)            | PY          | 6/2/2017   |        | 6/2/2017   | 0.00             |
| 1510000244 | 1    | 1,422.83          | IN              | 5/2/2017   |        | 5/2/2017   | 1510000244 | 1    | (1,422.83)          | PY          | 6/5/2017   |        | 6/5/2017   | 0.00             |
| 1510000245 | 1    | 244.52            | IN              | 5/2/2017   |        | 5/2/2017   | 1510000245 | 1    | (244.52)            | PY          | 5/12/2017  |        | 5/12/2017  | 0.00             |
| 1510000246 | 1    | 18.66             | IN              | 5/2/2017   |        | 5/2/2017   | 1510000246 | 1    | (18.66)             | PY          | 6/13/2017  |        | 6/13/2017  | 0.00             |
| 1510000247 | 1    | 1,024.09          | IN              | 6/29/2017  |        | 6/29/2017  |            |      |                     |             |            |        | 1,024.09   |                  |
| 1510000247 | 2    | 10.10             | OC              | 12/1/2017  | COM    | 12/1/2017  |            |      |                     |             |            |        | 10.10      |                  |
| 1510000247 | 2    | 10.44             | OC              | 10/2/2017  | COM    | 10/2/2017  |            |      |                     |             |            |        | 10.44      |                  |
| 1510000247 | 2    | 21.55             | OC              | 9/1/2017   | COM    | 9/1/2017   |            |      |                     |             |            |        | 21.55      |                  |
| 1510000247 | 2    | 10.10             | OC              | 11/1/2017  | COM    | 11/1/2017  |            |      |                     |             |            |        | 10.10      |                  |
| 1510000248 | 1    | 25,206.60         | IN              | 8/2/2017   |        | 8/2/2017   | 1510000248 | 1    | (25,206.60)         | PY          | 9/11/2017  |        | 9/11/2017  | 0.00             |
| 1510000249 | 1    | 341.32            | IN              | 8/2/2017   |        | 8/2/2017   | 1510000249 | 1    | (341.32)            | PY          | 8/16/2017  |        | 8/16/2017  | 0.00             |
| 1510000250 | 1    | 264.38            | IN              | 8/2/2017   |        | 8/2/2017   | 1510000250 | 1    | (264.38)            | PY          | 9/13/2017  |        | 9/13/2017  | 0.00             |
| 1510000251 | 1    | 3,030.45          | IN              | 8/2/2017   |        | 8/2/2017   | 1510000251 | 1    | (3,030.45)          | PY          | 8/17/2017  |        | 8/17/2017  | 0.00             |
| 1510000252 | 1    | 305.74            | IN              | 8/2/2017   |        | 8/2/2017   | 1510000252 | 1    | (305.74)            | PY          | 8/31/2017  |        | 8/31/2017  | 0.00             |
| 1510000253 | 1    | 38,302.96         | IN              | 11/13/2017 |        | 11/13/2017 |            |      |                     |             |            |        | 38,302.96  |                  |
| 1510000253 | 2    | 566.67            | OC              | 12/28/2017 | COM    | 12/28/2017 |            |      |                     |             |            |        | 566.67     |                  |
| 1510000254 | 1    | 540.13            | IN              | 11/13/2017 |        | 11/13/2017 | 1510000254 | 1    | (540.13)            | PY          | 12/11/2017 |        | 12/11/2017 | 0.00             |
| 1510000255 | 1    | 495.66            | IN              | 11/13/2017 |        | 11/13/2017 |            |      |                     |             |            |        | 495.66     |                  |
| 1510000255 | 2    | 7.33              | OC              | 12/28/2017 | COM    | 12/28/2017 |            |      |                     |             |            |        | 7.33       |                  |
| 1510000256 | 1    | 3,110.04          | IN              | 11/13/2017 |        | 11/13/2017 | 1510000256 | 1    | (3,110.04)          | PY          | 12/6/2017  |        | 12/6/2017  | 0.00             |
| 1510000257 | 1    | 430.39            | IN              | 11/13/2017 |        | 11/13/2017 | 1510000257 | 1    | (430.39)            | PY          | 12/7/2017  |        | 12/7/2017  | 0.00             |
| 1510000258 | 1    | 66.00             | IN              | 11/30/2017 |        | 11/30/2017 | 1510000258 | 1    | (22.76)             | WO          | 12/6/2017  | A1510  | 12/6/2017  | 43.24            |
|            |      | <b>162,338.66</b> | <b>INVOICED</b> |            |        |            |            |      | <b>(121,846.52)</b> | <b>PAID</b> |            |        |            | <b>BAL</b>       |
|            |      |                   |                 |            |        |            |            |      |                     |             |            |        |            | <b>40,492.14</b> |

ITMD - 2017 COLLECTION RATE 75.06%

MFD - 2017 Collection Percentage

| Item ID            | IN            | OC           | PY              | WO          | Grand Total   |
|--------------------|---------------|--------------|-----------------|-------------|---------------|
| 328000167          | 624.50        | 21.76        | (624.50)        |             | 646.26        |
| <b>Grand Total</b> | <b>624.50</b> | <b>21.76</b> | <b>(624.50)</b> | <b>0.00</b> | <b>646.26</b> |

|   |               |
|---|---------------|
| <b>MFD - 2017 Collection Percentage</b> | <b>96.63%</b> |
|---|---------------|

HEALTH - 2017 Collection Percentage

| <u>Invoiced</u>                         | <u>Interest Fees</u> | <u>Payments</u> | <u>Write Offs</u> |
|---|----------------------|-----------------|-------------------|
| 200,674.00                              | 358.59               | (179,540.14)    | (2,635.00)        |
| 2017 Health Dept. Collection Percentage |                      |                 | 90.62%            |

PORT - 2017 Collection Percentage

| <u>Invoiced</u> | <u>Interest Fees</u> | <u>Payments</u> | <u>Write Offs</u> |
|-----------------|----------------------|-----------------|-------------------|
| 5,632,744.62    | 12,342.82            | (5,087,088.83)  | (56,566.56)       |

Port - 2017 Collection Percentage 91.12%

**DPW (ADMIN/PARKING) - 2017 Collection Percentage**

| <b>Grand Totals</b>                                     |                  |                 |                   |
|---|------------------|-----------------|-------------------|
| <b>Invoiced</b>   | <b>Late Fees</b> | <b>Payments</b> | <b>Write-Offs</b> |
| 3,652,222.35  | 4,730.70         | (2,437,874.92)  | (33,563.66)       |
| <b>DPW (Admin/Parking) - 2017 Collection Percentage</b> |                  |                 | <b>67.58%</b>     |

**Office of the City Treasurer  
2017 General Accounts Receivable Summary**

| Date Issued | Billed To        | Invoice Number | Item                                | Invoice Amount    | Amount Paid         | Date Paid  | Referred to Collection |
|-------------|------------------|----------------|-------------------------------------|-------------------|---------------------|------------|------------------------|
| 01/31/2017  | Bank Mutual      | 2210000068     | Duplicate copies of tax bills (38)  | \$228.00          | (\$228.00)          | 02/07/2017 |                        |
| 01/31/2017  | Citizens Bank    | 2210000069     | Duplicate copies of tax bills (49)  | \$294.00          | (\$294.00)          | 03/01/2017 |                        |
| 01/31/2017  | Johnson Bank     | 2210000070     | Duplicate copies of tax bills (38)  | \$228.00          | (\$228.00)          | 02/27/2017 |                        |
| 01/31/2017  | PNC Mortgage     | 2210000071     | Duplicate copies of tax bills (142) | \$852.00          | (\$852.00)          | 05/02/2017 |                        |
| 12/21/2017  | Milwaukee County | 2210000072     | Property tax forms - CT-200         | \$3,894.00        | *                   |            |                        |
|             |                  |                |                                     | <b>\$5,496.00</b> | <b>(\$1,602.00)</b> |            | <b>\$0.00</b>          |

\* Milwaukee County issued check number 918129 on January 31, 2018 for \$3,894.00 as payment in full for invoice number 2210000072. 29.15%

**Office of the City Treasurer**

**2016 City Property Tax Levy Collection Summary as of December 31, 2017 (After the first phase of tax enforcement, in-house collection)**

Levy: \$607,349,704.44      Collected: \$587,323,087.25      Collection Rate as of 12/31/2017: 96.70%