

City Treasurer 2025 Proposed Executive Budget



Mission: To fulfill the duties and responsibilities of the independently elected City Treasurer, who serves as the chief investment and revenue collection officer of the City of Milwaukee.



Finance & Personnel Committee Budget Hearing: October 4, 2024
Prepared By: Tyler Calligaro, Budget & Fiscal Policy Analyst & Jim Klajbor, Deputy City Treasurer

2025 Budget Summary



	2024 Adopted Budget	2025 Proposed Budget	Amount Change	Percent Change
FTEs – O&M	11.11	30.09	18.98	170.8%
FTEs - Other	19.17	0	-19.17	-100.0%
FTEs - Total	30.28	30.09	-0.19	-0.6%
Total Positions Authorized	45	44	-1	-2.2%
Salaries & Wages	\$695,955	\$2,309,559	\$1,613,604	232%
Fringe Benefits	313,180	1,039,302	726,122	231.9%
Operating Expenditures	673,655	601,775	-71,880	-10.7%
Equipment	0	0	0	0.0%
Special Funds	775,850	866,010	90,160	11.6%
TOTAL	\$2,458,640	\$4,816,646	\$2,358,006	95.9%
ARPA Salary Allocation	1,200,000	0	-1,200,000	0
ARPA Fringe Allocations	540,000	0	-540,000	0
TOTAL + ARPA	\$4,198,640	\$4,816,646	\$618,006	14.7%

Salaries and Positions

	2024 Adopted Budget	2025 Proposed Budget	Amount Change	Percent Change
FTEs – O&M	11.11	30.09	18.98	170.8%
FTEs - Other	19.17	0	-19.17	-100%
FTEs - Total	30.28	30.09	-0.19	-0.6%
Total Positions Authorized	45	44	-1	-2.2%
Salaries & Wages	\$695,955	\$2,309,559	\$1,613,604	232%
ARPA Salary Allocation	1,200,000	0	-1,200,000	0
TOTAL + ARPA	\$1,895,955	\$2,309,559	\$413,604	21.8%

Position Changes

One Program Assistant II (0.5 FTE) position was eliminated with this budget, reducing authorized positions to 44.

Salary Changes

Various market rate studies increased salaries and wages by 21.8%.

Operating Expenses



	2024 Adopted Budget	2025 Proposed Budget	Amount Change	Percent Change
Operating Expenditures	673,655	601,775	-71,880	-10.7%

The 2025 proposed budget eliminates the printing and mailing of property tax payment receipts.

This is a major change to a long standing practice.

Special Funds

Account	2024 Adopted Budget	2025 Proposed Budget	Amount Change	Percent Change
Information Systems	\$18,300	\$25,260	\$6,960	38.0%
Property Tax Collection Forms	20,035	19,910	-125	-0.6%
Information Technology Services	737,515	820,840	83,325	11.3%
TOTAL	\$775,850	\$866,010	\$90,160	11.6%

The 2025 proposed budget funds continuation of the department's on-going four year cycle computer upgrade and replacement program. In 2025, the department's fourteen laptop computers will be upgraded and replaced.

The 2025 budget includes the additional cost of System Innovators hosting the iNovah Cashier System data and application servers, as well as the increased costs of software support services.

Special Purpose Accounts



Account	2024 Adopted Budget	2025 Proposed Budget	Amount Change	Percent Change
City Collection Contract	\$530,000	\$580,000	\$50,000	9.4%
TOTAL	\$530,000	\$580,000	\$50,000	9.4%

The 2025 proposed budget continues funding the collection services contract for delinquent property taxes, as well as City Attorney, DNS, DPW, and Water Works delinquent accounts receivables.

The use of the collection law firm in phase two of the tax enforcement process has reduced the number of delinquent tax parcels placed in tax foreclosure. The average collection rate over the past five years is 86.4%. The fees assessed by the collection law firm are below market rates.

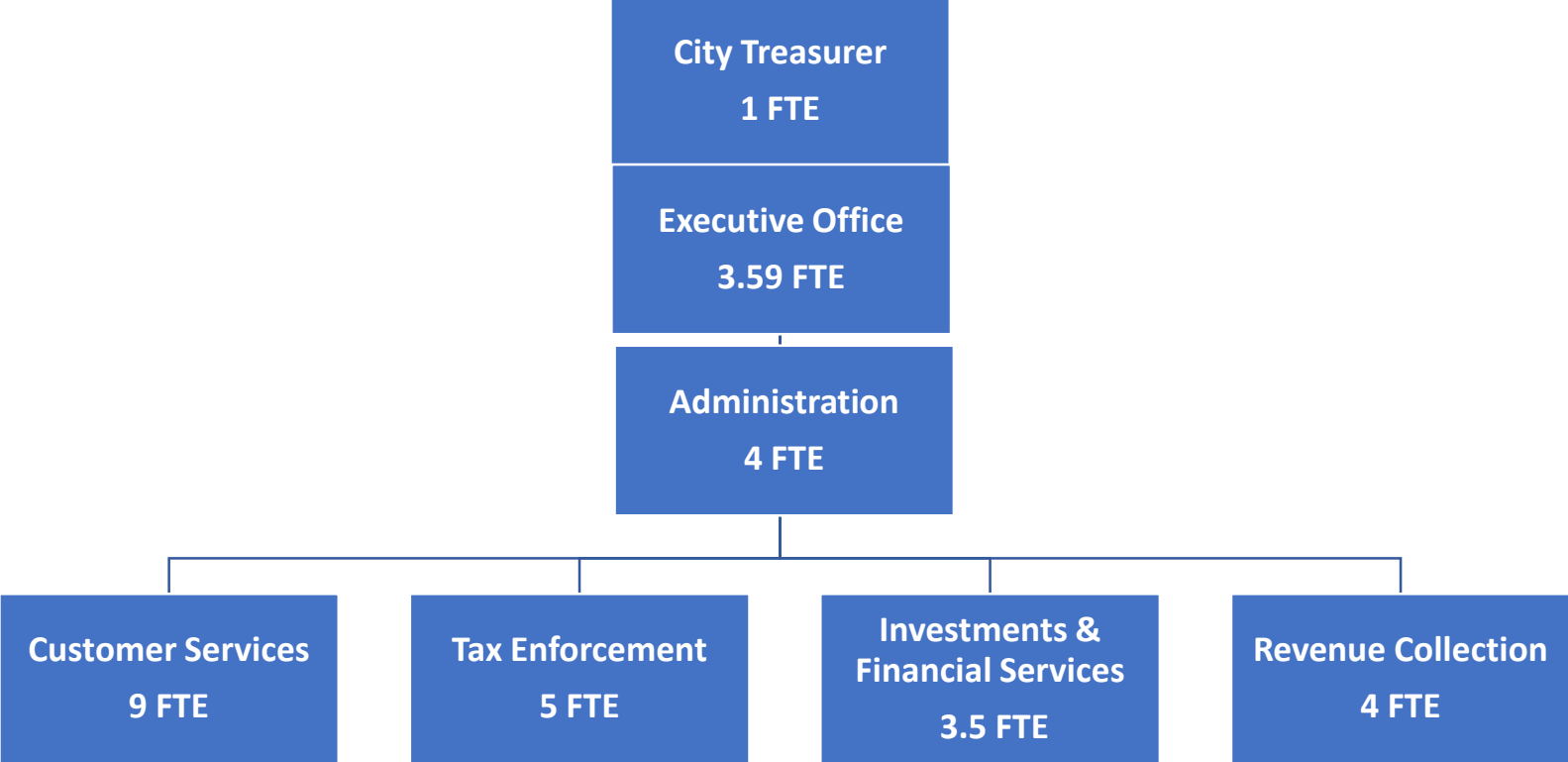
Revenues

Category	2024 Adopted Budget	2025 Proposed Budget	Amount Change	Percent Change
Charges for Service	\$119,000	\$132,000	\$13,000	11%
Licenses and Permits	89,000	94,000	5,000	6%
Miscellaneous	6,667,000	7,283,000	616,000	9%
TOTAL	\$6,875,000	\$7,509,000	\$634,000	9.2%

The increase in charges for services is the result of increased salary and wages costs as a consequence of the recent market rate studies.

The increase in investment income is the result of sustained higher interest rates.

City Treasurer Org Chart



Core Services

➤ **Executive Office and Administration Division**

- Budget Administration
- Communications and Information Services
- Contract Administration
- Facilities Management
- Information Systems Development and Support
- Office Administration
- Personnel Administration
- Procurement Services
- Records Management Coordination

➤ **Customer Services**

- Administration of the State Lottery Credit Program
- Administration of the EFT Installment Payment Plan
- Process All Incoming Mail
- Tax Account Billing and Collection
- Special Improvement Bonds Billing and Collection
- Maintain Tax Account Mailing Addresses

Core Services - Continued

➤ Tax Enforcement

- Bankruptcy Administration
- Collection Agent Administration
- Tax Account Maintenance and Coding
- In Rem Tax Foreclosure Filings

➤ Investments and Financial Services

- Daily Bank Deposits
- Cash Management
- Fund Accounting
- Investment Portfolio Management
- Payment Distribution
- Accounts Receivable Billing
- Tax Levy Settlements

➤ Revenue Collection

- Revenue Collection
- Cashiering Control

Budget Breakdown by Service

Key Performance Measures	Budget	FTE's
Financial Services, Investment Portfolio Management, and Revenue Collection	\$930,094.00	6.97
Property Tax Billing, Collection, and Enforcement	\$4,299,552.00	23.12
City Attorney, DNS, DPW, and Water Works Kohn collection costs	\$167,000.00	0.00
TOTAL	\$5,396,646.00	30.09

2025 Major Updates - Department

The department plans to deploy Tyler Technologies Resident Access for the 2024 tax levy payable in 2025. Resident Access will replace Citizen Self-Service, which is currently in use.

With Resident Access being brought online, the current, monthly property tax installment, electronic funds transfer payment plan will be discontinued. It will be replaced by Tyler Technologies AutoPay.

Tyler Technologies Resident Access and AutoPay offer a marked improvement over the current applications in use.

Department Demographics

	Female	Male	Total	%
Black	3	1	4	14%
White	11	5	16	55%
Hispanic	6	2	8	28%
Asian	1	0	1	3%
American Indian	0	0	0	0%
Total	21	8	29	100%
%	72%	28%	100%	

The office employs a diverse workforce that is predominately female.

79% of the staff are City of Milwaukee residents versus 21% being nonresidents.

Racial Equity & Inclusion



The City Treasurer's Office employs a diverse workforce with 44.83% of the staff belonging to underrepresented racial groups.

The office has seven Spanish speakers and one Hmong speaker, who are available on an on-going basis to assist taxpayers who may not speak English.

The office website provides the back side of the annual combined tax bill, frequently asked questions, and the overview of the delinquent general real estate property tax collection process in English, Spanish, and Hmong.

During the annual combined tax bill collection period (December and January), tax payment drop boxes are installed at Police District Stations 2-7, providing a secure tax payment option to constituents in their respective neighborhoods.

As the Wisconsin State Constitution mandates uniform taxation and enforcement, the office treats every taxpayer similarly situated the same without fear or favor.

Climate

The City Treasurer's Office encourages the use of online payment applications, precluding constituents from needing to travel to City Hall to pay their property tax bills in person.