City of Milwaukee

Outstanding Receivables Report



Bill Christianson
Comptroller

Fiscal Year 2024

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Introduction

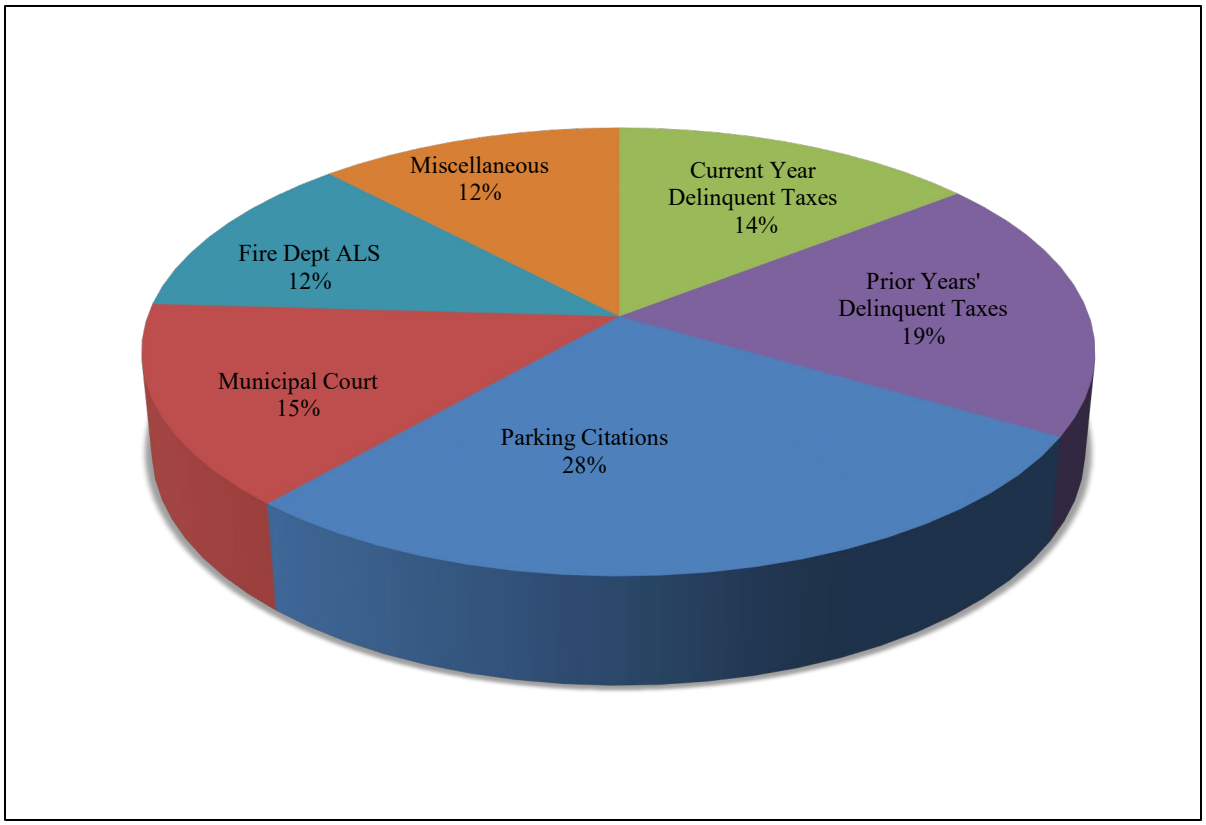
The Comptroller's 2025 Report on Outstanding Receivables as of December 31, 2024, (unaudited) is being issued as required by Ordinances 304-3-3 and 304-1-5. Ordinance 304-1-5 requires the Comptroller to submit an annual report analyzing delinquent outstanding debt. Sections II through V of this report 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 2024.

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 2024. Section VIII, the Appendix, provides additional reports in support of the summary in Section VII.

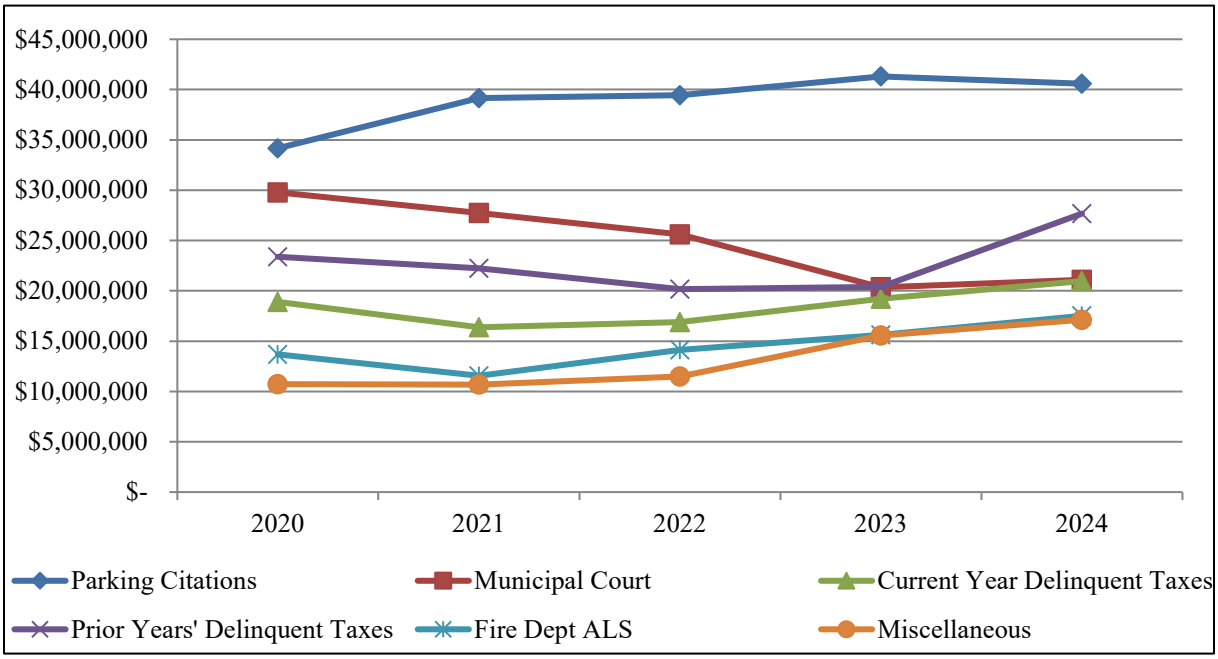
Outstanding Receivables as of December 31, 2024

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Outstanding receivables for the City of Milwaukee as of December 31, 2024, total $138.2 million. The largest category of outstanding receivables is Parking Ciatations, totaling 28%. Prior Years' Delinquent taxes is the second largest category, totaling 19%. The third largest category is Municipal Court, totaling 15%.Current Year Delinquent taxes follows, totaling 14%. Miscellaneous Accounts Receivable and Fire Department Advanced Life Support (ALS) are the smallest categories at 12% each.

Outstanding Receivables at Year End 2020 – 2024



	2020	2021	2022	2023	2024
Parking Citations	$ 34,172,000	$ 39,165,000	$ 39,439,000	$ 41,304,000	$ 40,575,000
Municipal Court	29,789,000	27,751,000	25,619,000	20,350,000	21,097,000
Current Year Delinquent Taxes	18,897,000	16,379,000	16,905,000	19,206,000	20,967,000
Prior Years' Delinquent Taxes	23,386,000	22,246,000	20,168,000	20,388,000	20,603,000
Fire Department ALS Billings*	13,695,000	11,560,000	14,141,000	15,639,000	17,493,000
Miscellaneous	10,723,000	10,680,000	11,485,000	15,567,000	17,497,000
Total	$130,662,000	$127,781,000	$127,757,000	$132,454,000	$138,232,000

*Fire Department ALS Billings totals include Digitech and Kohn Law Firm reporting.

Outstanding receivables, by category from 2020 through 2024, are shown in the chart and table above. Total 2024 receivables increased $5.8 million from 2023 to 2024.

Current year delinquent taxes increased $1.8 million from 2023 to 2024, while prior years' delinquent taxes increased $215 thousand.

Municipal Court receivables increased $747 thousand from 2023 to 2024.

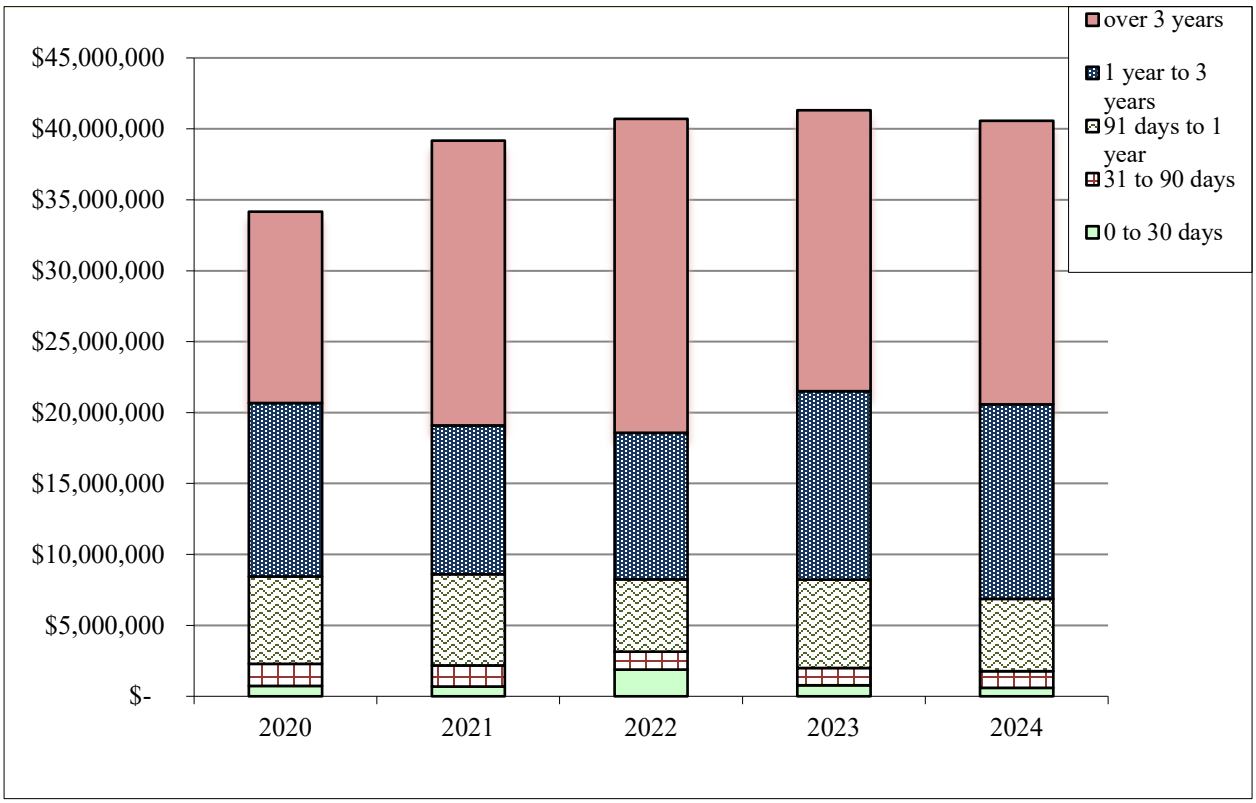
Parking citations decreased $729 thousand when compared to 2023.

The balance of Fire Department ALS billings increased $1.9 million between 2023 and 2024.

Miscellaneous accounts receivable, which includes billings from various general city departments, increased $1.9 million in 2024.

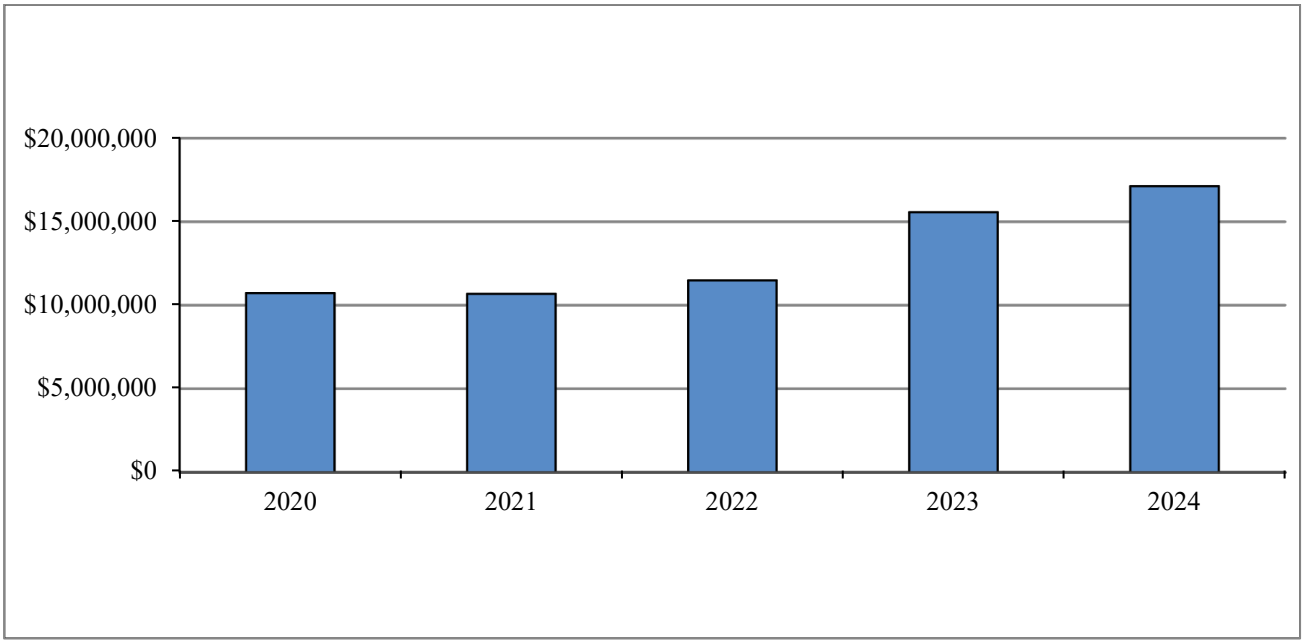
The Parking Fund writes off delinquencies that are seven years or older. Miscellaneous receivables and tax delinquencies of $5,000 or more may be cancelled or adjusted through Common Council action. An interdepartmental process is followed for delinquencies less than $5,000. Municipal Court judgments are settled through payment, jail time (credit for time served is applied to outstanding judgements, which occurs most often because a defendant has been incarcerated on a State charge) or community service. Judgments that are at least seven years old 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 2020 to 2024. Of the current outstanding balance, $34 million or 83%, has been outstanding for one year or longer.

Outstanding Miscellaneous Accounts Receivable (MAR)



	2020	2021	2022	2023	2024
City Clerk	$ 139,000	$ 113,000	$ 78,000	$ 87,000	$ 117,000
City Attorney	124,000	238,000	66,000	74,000	79,000
Comptroller	11,000	19,000	30,000	31,000	14,000
Employee Relations	838,000	290,000	478,000	394,000	649,000
Dept of Administration	174,000	179,000	169,000	302,000	374,000
Fire Department	109,000	73,000	66,000	81,000	81,000
Health Department	66,000	51,000	58,000	55,000	79,000
Police Department	-	-	-	527,000	1,377,000
Port of Milwaukee	2,245,000	1,156,000	1,339,000	1,608,000	1,423,000
Public Works (Admin)	6,721,000	8,176,000	8,593,000	11,531,000	12,659,000
Public Works (Parking)*	296,000	385,000	608,000	877,000	645,000
Treasurer	-	-	-	-	-
TOTAL	$ 10,723,000	$ 10,680,000	$ 11,485,000	$ 15,567,000	$ 17,497,000

*Non-Parking Citation Invoices

The above chart and table show 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, and employee health care costs to non-city agencies. The year-end balance for outstanding MAR increased $1.9 million from 2023 to 2024.

Miscellaneous Accounts Receivable Aging

	0-30 days	31-90 days	91 days -1 year	1-3 years	3+ years	Total
City Clerk	$ 93,000	$ 24,000	$ -	$ -	$ -	$ 117,000
City Attorney	79,000	-	-	-	$ -	$ 79,000
Comptroller	1,000	-	3,000	7,000	$ 3,000	$ 14,000
Employee Relations	649,000	-	-	-	$ -	$ 649,000
Dept of Administration	182,000	-	-	151,000	$ 41,000	$ 374,000
Fire Department	-	-	7,000	27,000	$ 47,000	$ 81,000
Health Department	14,000	18,000	17,000	24,000	$ 6,000	$ 79,000
Police Department	142,000	450,000	776,000	9,000	$ -	$ 1,377,000
Port of Milwaukee	973,000	149,000	110,000	143,000	$ 48,000	$ 1,423,000
Public Works (Admin)	609,000	539,000	1,811,000	4,875,000	$ 4,825,000	$ 12,659,000
Public Works (Parking)*	121,000	76,000	53,000	166,000	$ 229,000	$ 645,000
TOTAL	$ 2,863,000	$ 1,256,000	$ 2,777,000	$ 5,402,000	$ 5,199,000	$ 17,497,000

* Non-Parking Citation Invoices

The table above shows the MAR aging schedule of outstanding balances as of December 31, 2024. Of the current outstanding balance, $10.6 million or 60%, has been outstanding for a year or longer.

MAR Departmental Changes for 2024

	2023 Ending Bal.	Billed	Late Fee	Paid	Write-Off	2024 Ending Bal.
City Clerk	$ 87,000	$ 282,000	$ 1,000	$ 194,000	$ 59,000	$ 117,000
City Attorney	74,000	347,000	1,000	294,000	49,000	$ 79,000
Comptroller	31,000	703,000		694,000	26,000	$ 14,000
Employee Relations	394,000	3,871,000	-	3,616,000	-	$ 649,000
Dept of Administration	302,000	242,000	18,000	188,000		$ 374,000
Fire Department	81,000	7,000	-	1,000	6,000	$ 81,000
Health Department	55,000	189,000	5,000	167,000	3,000	$ 79,000
Police Department	527,000	5,071,000	24,000	4,183,000	62,000	$ 1,377,000
Port of Milwaukee	1,608,000	7,357,000	25,000	7,548,000	19,000	$ 1,423,000
Public Works (Admin)	11,531,000	5,093,000	297,000	3,053,000	1,209,000	$ 12,659,000
Public Works (Parking)*	877,000	1,733,000	4,000	1,949,000	20,000	$ 645,000
Treasurer	-	5,000	-	5,000	-	$ -
TOTAL	$ 15,567,000	$ 24,900,000	$ 375,000	$ 21,892,000	$ 1,453,000	$ 17,497,000

* Non-Parking Citation Invoices

The table above shows the 2024 year end balance and the current year changes to the MAR by City departments. City departments billed $26.5 million in year-end 2024 balances, including late fees, and received payments of $23.1 million.

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 2024

Department	Amount Invoiced in 2024	Payments Received in 2024 for 2024 Invoices	Collection Percentage
Parking Citations	**11,453,031**	**6,845,947**	**59.77%**
Municipal Court*	**5,069,780**	**2,062,464**	**40.68%**
Tax Levy Collections	**987,591,693**	**966,051,399**	**97.82%**
Fire Department ALS	**8,684,665**	**5,360,206**	**61.72%**
Miscellaneous			
City Clerk	**345,461**	**251,467**	**72.79%**
City Attorney	**293,137**	**293,137**	**100.00%**
Comptroller	**704,000**	**700,000**	**99.43%**
Employee Relations	**3,871,148**	**3,223,000**	**83.26%**
Dept of Administration	**187,689**	**187,570**	**99.94%**
Fire Department	**6,783**	**146**	**2.15%**
Health Department	**176,246**	**140,715**	**79.84%**
Police Department	**5,150,936**	**3,924,088**	**76.18%**
Port of Milwaukee	**7,024,393**	**6,335,756**	**90.20%**
Public Works (Admin)	**5,118,360**	**2,146,549**	**41.94%**
Public Works (Parking)**	**2,424,930**	**2,167,200**	**89.37%**
Treasurer	**4,909**	**4,909**	**100.00%**

*This represents one discrete year of collection activity for overdue judgments that were placed with Harris & Harris during 2024.

As determined by the Outstanding Debt Work Group and approved via resolution #160845, the table above provides the 2024 departmental collection rates for the City of Milwaukee and MAR.

APPENDIX

*Amounts included in the following data reflect payments received as of December 31, 2024. Additional payments for 2024 billings received in 2025 are not reflected.

City of Milwaukee

Parking Citation Payments

Fine Amount Issued and the fine and late fee amount paid in the year of issue

Date Invoiced (Issued)	Billed To	Invoice (Citation) Number	Item	Fine Amount Invoiced (Issued)	Fine Amount Paid	Late Fee Amount Paid	Total Paid Against 2022 Billings	Date Paid
2024	Parking Violators	Multiple	Parking Citations	$11,453,031	$6,845,947	$1,186,096	$8,032,043	2024

Collection Percentage	**59.77%**

City of Milwaukee, WI - Municipal Court Collections - December 2024

Parking - History Report

Month / Year	Assignments			Net Liq.	Cancelled		Open Accounts	
	#	Net Placement Amount	Year Collections	%	#	Amount	#	Amount
2024	139	$ 25,141	$ 25,182	100.16%	3	$ 548	102	$ 18,590

Traffic - History Report

Month / Year	Assignments			Net Liq.	Cancelled		Open Accounts	
	#	Net Placement Amount	Year Collections	%	#	Amount	#	Amount
2024	23,496	$ 3,208,306	$ 1,146,730	35.74%	183	$ 26,433	15,179	$ 2,146,591

Municipal - History Report

Month / Year	Assignments			Net Liq.	Cancelled		Open Accounts	
	#	Net Placement Amount	Year Collections	%	#	Amount	#	Amount
2024	3,554	$ 1,051,322	$ 316,133	30.07%	87	$ 20,449	3,833	$ 1,164,929

Summons - History Report

Month / Year	Assignments			Net Liq.	Cancelled		Open Accounts	
	#	Net Placement Amount	Year Collections	%	#	Amount	#	Amount
2024	564	$ 785,011	$ 378,107	48.17%	38	$ 148,882	402	$ 719,713

Combined - All Debt Types - History Report

Month / Year	Assignments			Net Liq.	Cancelled		Open Accounts	
	#	Net Placement Amount	Year Collections	%	#	Amount	#	Amount
2024	27,753	$ 5,069,780	$ 1,866,152	36.81%	311	$ 196,312	19,516	$ 4,049,903

Municipal Court Collection Percentage	40.68%

Office of the City Treasurer

2023 Property Tax Levy Collection Summary as of December 31, 2024

(After just the first phase of tax enforcement, in-house collection)

Total Levy:	Collected Y-T-D through 12/31/2024:	Collection Rate as of 12/31/2024:
$987,591,692.75	$966,051,398.91	97.82%

Digitech

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 Close	Receipt of Accounts Collected in this Month (DOT)	Refunds Processed for the Month *2016 Forward	Net Revenue *2016 Forward	Accounts to Collection Count (DOT)	Accounts to Collection Amount (DOT)
2024-01	1041	$1,358,458.16	$685,574.80	$672,883.36	$233,186.05	$411,378.39	$28,318.92	2024-01	$442,292.93	(6,100.72)	$436,192.21	376	$404,509.12
2024-02	972	$1,292,048.89	$639,001.38	$653,047.51	$213,583.11	$398,868.22	$40,596.18	2024-02	$495,910.09	(3,141.44)	$492,768.65	405	$443,562.76
2024-03	890	$1,186,877.05	$557,389.22	$629,487.83	$231,881.65	$350,840.51	$46,765.67	2024-03	$359,774.08	(1,858.95)	$357,915.13	328	$360,484.53
2024-04	985	$1,290,992.13	$604,103.18	$686,888.95	$292,440.46	$361,748.37	$32,700.12	2024-04	$446,905.91	(866.39)	$446,039.52	233	$212,313.26
2024-05	1063	$1,407,077.96	$684,259.83	$722,818.13	$245,030.76	$416,575.59	$61,211.78	2024-05	$417,304.99	(4,538.84)	$412,766.15	186	$184,923.64
2024-06	992	$1,334,054.49	$597,768.49	$736,286.00	$268,020.87	$388,364.41	$79,900.72	2024-06	$327,196.39	(4,657.17)	$322,539.22	217	$204,777.69
2024-07	1082	$1,418,831.60	$608,318.94	$810,512.66	$213,173.00	$419,997.84	$177,341.82	2024-07	$370,857.23	(5,179.24)	$365,677.99	220	$180,851.01
2024-08	1009	$1,286,146.01	$555,240.48	$730,905.53	$7,783.14	$357,179.32	$365,943.07	2024-08	$498,929.62	(6,844.97)	$492,084.65	265	$219,750.22
2024-09	984	$1,226,346.63	$529,238.57	$697,108.06	$1,279.62	$362,360.68	$333,467.76	2024-09	$375,025.53	(6,593.50)	$368,432.03	419	$395,912.31
2024-10	913	$1,131,196.79	$461,565.24	$669,631.55	$0.00	$309,640.07	$359,991.48	2024-10	$449,439.23	(1,156.86)	$448,282.37	179	$165,637.33
2024-11	818	$1,009,919.21	$338,231.40	$671,687.81	$0.00	$223,449.03	$448,238.78	2024-11	$401,555.72	(1,645.89)	$399,909.83	247	$228,184.09
2024-12	931	$1,158,026.19	$154,618.22	$1,003,407.97	$0.00	$106,343.15	$897,064.82	2024-12	$322,016.44	(813.22)	$321,203.22	256	$248,054.61
Total 2024	**11680**	**$15,099,975.11**	**$6,415,309.75**	**$8,684,665.36**	**$1,706,378.66**	**$4,106,745.58**	**$2,871,541.12**	**Total 2024**	**$4,907,208.16**	**-$43,397.19**	**$4,863,810.97**	**3331**	**$3,248,960.57**
TOTAL TO DATE	**265933**	**$263,886,411**	**$139,304,506**	**$124,581,905**	**$45,866,018**	**$75,659,598**	**$3,056,289**	**TOTAL TO DATE**	**$72,711,927.90**	**($611,683.84)**	**$36,988,062.13**	**51117**	**$35,468,914.20**

KOHN LAW FIRM S.C.
ATTORNEYS AT LAW

Year of Transaction	Month of Transaction	Count of Accounts Received	Gross Collectables	Accounts to Trip	Amounts to Trip	# of Trip Payments Received	Amount of Trip Payments	Agency Collections	Gross Collections	SOL Write Off	Deceased Write Off	All other Write Offs	Accounts Closed	Current Balance Due
2023	**TOTAL BALANCE FORWARD**													**$12,076,121.77**
2024	January	239	$250,810.83	161	$96,902.50	22	$15,104.13	$6,634.82	$21,738.95	$240,643.03	$18,735.92	$150,988.76	$588.00	$144,816.36
2024	February	374	$401,659.32	11	$7,522.65	196	$88,236.35	$9,850.23	$98,086.58		$345.91	$85.65	$2.00	$257,883.05
2024	March	733	$804,047.29	462	$424,786.25	168	$62,506.90	$8,023.03	$70,529.93	$159,100.91	$29,668.35	$40,859.66	$338.00	$540,236.83
2024	April			251	$214,260.40	249	$93,580.74	$11,505.82	$105,086.56	$87,625.56	$53,144.69	$53,581.64	$413.00	
2024	May	232	$211,013.32	26	$28,698.14	84	$36,209.95	$5,636.36	$41,846.31			$0.00	$1.00	$147,084.33
2024	June	399	$387,844.85	2	$1,909.84	58	$32,690.64	$12,579.79	$45,270.43	$273.84			$1.00	$336,543.23
2024	July			606	$505,827.48	22	$8,415.86	$3,269.07	$11,684.93					
2024	August	220	$180,851.01	4	$5,781.19	34	$22,735.80	$3,757.73	$26,493.53	$398,174.86	$80,043.60	$204,744.93	$1,130.00	$153,723.66
2024	September					20	$7,061.06	$2,671.68	$9,732.74					
2024	October			1	$1,247.48	17	$6,872.40	$1,955.22	$8,827.62					
2024	November			2	$221.27	9	$3,859.96	$498.25	$4,358.21	$282,112.07	$47,365.65	$459,127.85	$859.00	
2024	December	842	$786,480.20	1	$1,122.73	10	$7,558.58	$1,783.55	$9,342.13					$780,498.75
2024	**TOTAL**	**3039**	**$3,022,706.82**	**1527**	**$1,288,279.93**	**889**	**$384,832.37**	**$68,165.55**	**$452,997.92**	**$1,167,930.27**	**$229,304.12**	**$909,388.49**	**$3,332.00**	**$2,360,786.21**
												12/31/2024 Cumulative	**Balance**	**$14,436,907.98**

Combined Outstanding: $ 17,493,196.98

Fire ALS 2024 Collection Percentage:	61.72%