



# Office of the Comptroller

Scott B. Manske, Comptroller

DATE: May 19, 2023  
 TO: Supervisor Marcelia Nicholson, Chairwoman, County Board of Supervisors  
 FROM: Cynthia (C.J.) Pahl, Financial Services Director, Office of the Comptroller  
 SUBJECT: 2024 County Board Requested Budget

Per Wisconsin State Statute 59.60(7), the County Board may only adopt a departmental budget for itself that is no more than 0.4% of the total County’s tax levy. For purposes of the 2024 County Board departmental budget request, it is assumed that the levy will remain at the 2023 adopted level of \$312,922,151. Therefore, the County Board must submit a 2024 departmental budget request with a levy of no more than \$1,251,689.

2024 Tax Levy Calculation	
County Tax Levy (use 2023 adopted)	\$ 312,922,151
County Board 0.4% Tax Levy	\$ 1,251,689

Since no revenue is available to offset departmental expenditures, total County Board departmental expenditures, except for legacy fringe benefits and facilities-related charges, must fall at or below the \$1.25 million tax levy cap.

The Office of Strategy, Budget, and Performance prepares the base budget for all departments. Typically, certain expenditures and positions “roll” while others must be entered by departments. To establish a 2024 County Board departmental budget that was consistent with appropriations and positions in the 2023 Adopted Budget, various entries were made to the County Board base budget. After these entries were made, the resulting gap between appropriations and the 0.4 percent tax levy cap was **\$104,966**.

Prior to adopting a 2024 budget, the County Board will need to take action to address this shortfall. The following table shows the various expenditure groups in the County Board budget.

	2023 Adopted Budget	2024 Base Budget	YOY Change
<b>Personnel Services</b>			
Staff Salary & Social Security	\$ 600,954	\$ 619,300	\$ 18,346
County Board Salaries & Social Security	\$ 554,702	\$ 604,794	\$ 50,092
General Budget Reduction	\$ (36,528)		\$ 36,528
<b>Operations Costs</b>			
Commodities/Services	\$ 129,061	\$ 129,061	\$ -
Other Charges	\$ 3,500	\$ 3,500	\$ -
<b>Total Expenditures</b>	<b>\$ 1,251,689</b>	<b>\$ 1,356,655</b>	<b>\$ 104,966</b>
County Board 0.4% Tax Levy	\$ 1,251,689	\$ 1,251,689	
Under Cap / <b>(Over Cap)</b>	\$ -	<b>\$ (104,966)</b>	

There are 3 expenditure areas available to make the reductions necessary to stay within the State-imposed levy cap.

Appropriations Available to Offset \$104,966 Shortfall		
Staffing Salary & Social Security	\$	619,300
County Board Supervisor Salary & Social Security	\$	604,794
Operations	\$	132,561

- County Board Supervisor Salaries.** Salaries for County Board Supervisors are currently estimated to increase by approximately 12 – 13%, resulting in an increase of salary and social security of \$50,092 in 2024. (It should be noted that the impact of the County Board Supervisor salary in 2024 is not the full impact. An *additional* \$20,305 will need to be absorbed within the 2025 budget as well.) However, based on current Milwaukee County General Ordinance MGO 17.99 (1)(b), County Board Supervisor salaries are automatically increased based on the Comptroller’s biennial certification that occurs in September. A reduction in County Board Supervisor salaries would require an ordinance change.
- Operational Costs.** Operations costs largely support County Board Supervisor Public Service Funds (PSFs), cell phone reimbursement, conference expenses, and supplies, services, and equipment necessary to operate an office. Fully offsetting the deficit in this account series would result in \$27,595 available for operations in the 2024 fiscal year.
- Non-County Board Supervisor Salaries.** Staffing costs total \$619,300 and roughly two to four FTEs would need to be unfunded/abolished to offset the \$104,966 shortfall.

Area	Staff	Amount
All Non-Elected Staff	10 staff*	\$ 619,300
*This number includes only full-time positions, and does not include hourlys or interns. Hourlys and interns salary and social security accounts for \$60,317 of the \$619,300.		