



Office of the Comptroller

Milwaukee County

Scott B. Manske • Comptroller

DATE: May 5, 2021

TO: Supervisor Marcelia Nicholson, Chairwoman, County Board of Supervisors

FROM: Cynthia (CJ) Pahl, Financial Services Manager, Office of the Comptroller

SUBJECT: File 21-123 Requesting a Report on the Implications of Increasing the Number of Milwaukee County Board of Supervisors Supervisory Districts from 18 to 21

Per the referral of File 21-123 to the Office of the Comptroller, the following information concerning the financial implications of increasing the number of supervisory districts within Milwaukee County from 18 to 21 is provided.

Number of Supervisory Districts Allowed under 2013 Wisconsin Act 14

Wisconsin State Statutes and Milwaukee County General Ordinances (MCGO) do not limit the number of supervisory districts allowed within Milwaukee County.

Milwaukee County Board of Supervisors Salary

Pursuant to MCGO Section 17.99(1), County Board Supervisors salaries are automatically established biennially at the maximum amount allowed under Wisconsin State Statutes. County Board Supervisors may set their salaries at any amount below the maximum amount allowed under Wisconsin State Statutes by amending current ordinance. The maximum amount allowed is determined by the lesser of either:

- a. the previous salary amount increased by the percentage increase in the U.S. consumer price index for all urban consumers, U.S. city average, for the prior period; or
- b. the Per Capita amount.

The current salary amount set by Milwaukee County Ordinance is \$26,144 and will be updated in September of 2021 to be effective with the new term beginning April of 2022.

Milwaukee County Board of Supervisors Departmental Budget Limitations

Wisconsin State Statutes limit the total tax levy for County Board operations, including salaries of employees and salaries of County Board Supervisors, to 0.4 percent of the total County tax levy. For 2021, the total tax levy allowed for County Board operations is \$1,215,875. For 2022, assuming the total County tax levy increases 1.5 percent, the estimated total tax levy allowed for County Board operations would be \$1,234,113.

Impact of Increasing Supervisory Districts from 18 to 21

For purposes of this memo, it is assumed that County Board Supervisor salaries will increase for the 2022 term by 3.76 percent for an estimated salary and social security amount of \$29,202 (\$27,127 for salary and \$2,075 for social security). This increase results in an additional \$19,841 that would need to be budgeted for current supervisors.

Assuming an additional three supervisory districts are created, an additional \$87,607 would need to be budgeted for the three additional supervisors.

To stay within the departmental tax levy limitations, the additional amount of \$107,448 needed in 2022 for County Board Supervisor salaries would need to be offset by **reducing** any of the following:

- Reducing County Board Supervisor salaries (2022 Projected Budget: \$547,542)
- Reducing staff salaries (2022 Projected Budget: \$469,367)
- Reducing commodities, services, and other accounts (2021 Projected Budget: \$217,204)
 - Expenses in these accounts include IOA expenses for design requests, marketing platforms, district office supplies, event registration, and memberships; postage expenses; conference and travel expenses; and phone and internet expenses
- Any combination of reductions in the above categories