Strategic Program Area: Appropriation for Contingencies

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	0	0	4,500,000	4,500,000	0
Revenues	408,930	0	0	0	0
Tax Levy	(408,930)	0	4,500,000	4,500,000	0

Strategic Overview:
The Appropriation for Contingencies includes funding for unanticipated events such as departmental shortfalls and critical projects. This helps to ensure the County achieves a surplus at the end of the year. Funds in the Appropriation for Contingencies can be in an unallocated account or in an allocated account earmarked for a specific purpose.

Strategic Implementation:
$4.5 million is included in the unallocated Appropriation for Contingencies in 2026. There are no funds included in the allocated contingency for 2026.

Strategic Program Area: Offset to Internal Service Charges

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	0	0	(94,240,920)	(103,414,433)	(9,173,513)
Revenues	0	0	(94,240,920)	(103,414,433)	(9,173,513)
Tax Levy	0	0	0	0	0

Strategic Overview:

This program area reduces total County expenditures and revenues by the amount of charges from internal service fund departments to other County departments. Without this adjustment, total County expenditures and revenues would be overstated. Expenditures of ($103,536,183) and revenue offsets of ($103,536,183) reflect the charges from departments to other County departments.

Strategic Program Area: Charges to Other County Departments

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	(10,656,931)	(40,549,896)	(54,360,124)	(56,401,208)	(2,041,084)
Tax Levy	(10,656,931)	(40,549,896)	(54,360,124)	(56,401,208)	(2,041,084)

Strategic Overview:

This program area represents the offset to Central Service costs allocated to departments to show the full cost of operating a department. This allows the full cost to be truly reflected, and departments receiving grant revenues, indirect revenues (internal service fund departments) or outside (direct) revenues can more easily be reimbursed for this cost. Since the charge is not abated in departmental budgets, a central abatement represented in this budget is necessary, so expenses are not overstated.

The Office of the Comptroller prepares the Cost Allocation Plan for Milwaukee County. Utilizing a web-based cost allocation system, budget and cost data and allocation statistics for County departments were used to allocate the costs to departments/divisions/orgs. Using a double step-down allocation procedure, costs were distributed among Central Services and to departments that receive benefits. Costs were inputted by cost center identifications consistent with the County's accounting code structure, which allowed for efficient balancing with the entity's financial reporting systems. Additionally, the web-based cost allocation system provided for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors were also facilitated within the web-based cost allocation system.

Strategic Program Area: Human Resources & Payroll System

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	1,736,539	1,476,362	1,921,160	2,019,391	98,231
Tax Levy	1,736,539	1,476,362	1,921,160	2,019,391	98,231

Strategic Overview:

This program area contains an appropriation for Milwaukee County's hosted payroll, human resources (HR), benefits management, learning management, and applicant recruiting systems as well as actuarial services.

Strategic Implementation:

This program area funds the following services and purchases:

Ceridian HCM provides Dayforce subscriptions, tax filing identifications, training, services, clock maintenance, data processing, HR management, payroll processing, learning management, and recruiting. This contract also covers benefits management, but that service is funded through org. 1950 - Fringe Benefits.

Strategic Program Area: Litigation Reserve

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	10,652	38,510	186,362	186,362	0
Tax Levy	10,652	38,510	186,362	186,362	0

Strategic Overview:

The Litigation Reserve includes funding available for unanticipated litigation costs. The reserve is under the management of the Office of Corporation Counsel.

Unanticipated litigation costs that exceed the amount provided in the Litigation Reserve may be provided from other available funding sources, including the Appropriation for Contingencies.

Strategic Program Area: Capital Outlay/Depreciation Contra

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	0	0	(865,678)	(3,504,331)	(2,638,653)
Revenues	0	0	3,897,145	2,091,999	(1,805,146)
Tax Levy	0	0	(4,762,823)	(5,596,330)	(833,507)

Strategic Overview:
Proprietary Fund departments include Enterprise Fund departments (e.g., General Mitchell International Airport) and Internal Service Fund departments (e.g., Department of Administrative Services-Information Management Services Division). Budgeting for Proprietary Funds in accordance with Generally Accepted Accounting Principles (GAAP) requires that Proprietary Funds expense the cost of fixed assets over the life of the asset through depreciation. The per unit cost for non-computer equipment must exceed $2,500 and have a useful life greater than one year. Computer related equipment must exceed $1,000 per unit to be considered a fixed asset.

Appropriations for depreciation are included in Proprietary Fund departmental budgets while appropriations for Capital Outlay - Fixed Assets, the original cost for the fixed asset, are excluded from those budgets. To ensure proper budgeting in accordance with GAAP, yet also ensure these departments retain control over the purchase of fixed assets, Proprietary Fund departments reflect an appropriation for Capital Outlay - Fixed Assets and an offsetting credit appropriation.

However, the cost of Capital Outlay - Fixed Assets for Proprietary Fund departments should be included in the property tax levy. In order to achieve this, all capital outlay costs for Proprietary Fund departments are included in the non-departmental budget. The costs for depreciation should not be included in the tax levy, therefore, an offsetting contra account for all Proprietary Fund departments' depreciation costs is included in this non-departmental budget. This budgetary procedure has no countywide impact.

Strategic Program Area: Civil Air Patrol

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	11,315	9,952	11,500	11,500	0
Tax Levy	11,315	9,952	11,500	11,500	0

What We Do With It: Activity Data

Activity	2023 Actual	2024 Actual	2025 Target	2026 Target
Number of Meetings	350	375	365	365
Number of Organization Members	1,100	1,100	1,050	1,050

Strategic Overview:

The Civil Air Patrol (CAP) utilizes the County-owned hangar with classroom and office space at Lawrence J. Timmerman Airport (LJT) and second floor office space of the LJT control tower. The County provides appropriations for the utility costs, communications and insurance of these facilities. Appropriations may also be used for additional space to hangar utilized aircraft and minor building repairs, including materials and supplies to help keep the facilities in a well-maintained and safe condition.

Civil Air Patrol operations requests $12,000 for the 2026 budget. Utility, insurance and related costs continue to rise. This increased amount would benefit our programs.

Strategic Implementation:

The Civil Air Patrol will continue to perform the following activities:

A national program of aerospace education for youth and adults and we fly AFROTC cadets at local schools.

Participation in disaster emergency services and Homeland Security exercises, nationally and locally.

Cooperation with, and support of, Civil Defense and American Red Cross disaster and relief programs.

Participation in all search and rescue missions authorized by the United States Air Force and Coast Guard.

Flying shore patrol for the boating public as authorized by the United States Coast Guard.

Assisting the U.S. Customs Service and Drug Enforcement Administration by patrolling in aircraft to detect illegal drug activity and marijuana fields and reporting such activity to the U.S. Customs Service.

Assistance to Civil Authority, including airborne imagery and communications support.

Military commander support, including low level surveys, range assistance and low-slow intercept training.

Counter terrorism mission support, flown in cooperation with the Federal Bureau of Investigation.

The USAF Wings Program is a specially focused flight training program for select 17- to 18-year-old CAP cadets capable of earning a single engine land pilot license.

Strategic Program Area: Central Salary Costs

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	0	0	2,050,000	1,858,716	(191,284)
Revenues	0	0	0	0	0
Tax Levy	0	0	2,050,000	1,858,716	(191,284)
Full Time Pos (FTE)	0.00	0.00	0.00	0.00	0.00

Strategic Overview:
This program area includes centrally budgeted modifications to employee salary.

An allocation of $1.86 million is included to support the 2026 cost of salary increases implemented in December 2025 related to the Compensation Transformation Project. There is no funding for additional salary increases in 2026 as the project is expected to be completed at the end of 2025.

Department budgets include funding for a 1 percent general employee salary increase as of January 4, 2026.

Additional Program Details:
Funding is not included for automatic step increases as general positions have been migrated to stepless ranges as of 2023.

Strategic Program Area: Investment Management Fees

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	246,987	233,139	300,000	300,000	0
Tax Levy	246,987	233,139	300,000	300,000	0

Strategic Overview:

This program area includes funding for the County's contracted investment advisors.

These advisors directly manage the long and short-term investment of operating funds not needed for immediate use.

Strategic Program Area: Fringe Benefits - Other Funding Sources

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2025/2026 Variance
Expenditures	0	23,447,035	83,580,649	86,670,949	3,090,300
Revenues	0	80,188,297	83,580,649	86,670,949	3,090,300
Tax Levy	0	(56,741,262)	0	0	0

Strategic Overview:
In 2024, Milwaukee County started levying a 0.4% sales tax as authorized in Wis. Stat. 77.70(2). The revenue from this sales tax is dedicated to paying off Milwaukee County Employee Retirement System (ERS) normal cost, ERS unfunded liabilities, and pension obligation bonds. This org unit includes the 0.4% sales tax and expenditures for the authorized uses of the revenue.

Strategic Implementation:
In 2026, the 0.4% sales tax revenue is projected at $86,670,949. Expenditures covered by the 0.4% sales tax include $56,231,000 for the ERS unfunded liability payment, $8,788,634 for a portion of the ERS normal cost, and $21,651,315 for a portion of the pension obligation bond debt service.

The Office of Strategy, Budget, and Performance and the Office of the Comptroller are authorized to process administrative fund transfers with no tax levy impact related to accounting and compliance for the 0.4% sales tax and related state laws. The County is using a 30-year amortization period for the ERS unfunded liability payment that comports with the requirements of Wis. Stat. 59.875 (4).