



2027 RECOMMENDED OPERATING BUDGET

David Crowley, *County Executive*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Milwaukee
Wisconsin**

For the Fiscal Year Beginning

January 01, 2026

Christopher P. Morrell

Executive Director

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INTRODUCTION

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Milwaukee County Organizational Chart

Community Profile



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

*We enhance the quality of life
in Milwaukee County through
great public service.*

MILWAUKEE COUNTY MISSION STATEMENT

*By achieving racial equity
Milwaukee is the healthiest
county in Wisconsin.*

MILWAUKEE COUNTY VISION STATEMENT





MILWAUKEE COUNTY EXECUTIVE

DAVID CROWLEY

One County. One Vision.

SEPTEMBER 30, 2026

Every year, as I work with my administration to build a responsible, balanced budget for Milwaukee County, I'm reminded that budgeting is about more than numbers on a page. It's about the neighbor who relies on public transit from MCTS to get to work each morning. It's about our older adults who gather in our senior centers for community and connection. It's about the person calling our 24-hour crisis line for support in their time of need. And it's about the veteran who can finally access safe, stable, quality housing. Behind every line item in this budget is a person, a household, a community counting on Milwaukee County to show up for them.

That responsibility has guided every decision in the 2027 Recommended Budget, and I am proud to present a balanced budget for 2027, closing a projected \$50 million gap while preserving the County services our residents rely on.

When I took office in 2020, Milwaukee County was facing deep financial issues decades in the making. Structural deficits, declining revenues, and a maintenance backlog threatened to undermine the services our residents depend on. We had to make hard choices to get Milwaukee County back on solid financial footing. We secured new revenue, addressed long-standing fiscal liabilities, and found smarter ways to deliver services across our community.

That work has paid off. Thanks to the passage of Wisconsin Act 12 and our continued advocacy at the capital, Milwaukee County is in a stronger financial position today than we would have been without these reforms. For the first time in more than six decades, we're being fairly reimbursed for state-mandated highway patrol services. We've increased our debt service reserves, strengthening our financial position. And thanks to the largest property tax cut in County history in 2024, our residents have seen some of the lowest tax increases in a generation.

We've made real progress, but fiscal progress is not the finish line. I am committed to protecting the services our residents rely on every day, and that means continuing to work toward generational stability so Milwaukee County can keep our promise to residents for years to come.

This budget reflects that commitment in every corner.



MILWAUKEE COUNTY EXECUTIVE

DAVID CROWLEY

One County. One Vision.

It protects our public transit system through a one-time \$12.1 million draw from our debt service reserve to keep riders moving while we pursue long-term, sustainable funding solutions from our state and federal partners.

It sustains our commitment to housing stability through continued support for eviction prevention and rental assistance, so families facing hardship have somewhere to turn.

It invests in our beloved Milwaukee County Parks through a paid parking pilot program, creating a dedicated, sustainable funding source to keep our green spaces thriving for generations to come.

And it supports our dedicated workforce with a 2% across-the-board raise for all Milwaukee County employees.

I won't pretend the road ahead is easy. Inflation is driving up costs nationwide for individuals, families, businesses, and governments alike. State-mandated services – which already consume approximately 75% of our tax levy – keep getting more expensive, while State reimbursements have remained stagnant for years. Changes in state and federal politics are making grant funding unreliable and harder to predict. Federal funding sources we've relied on for years have already been eliminated or are at risk of being cut. And we still have a backlog of overdue building and infrastructure repairs to tackle.

Despite these challenges, **I remain steadfast in my commitment to fiscal responsibility.** We simply can't afford not to. This budget is the foundation that allows us to protect what matters most: the services our residents rely on, today and for years to come.

None of this happens without hard choices, and none of it happens alone. This budget is the product of collaboration. I want to recognize the continued dedication of the Milwaukee County Board of Supervisors and applaud the department leaders across my administration. This is not an easy budget, but they approached it with creativity and discipline, finding solutions to continue providing crucial services while maintaining a strong workforce.

The work ahead will require that same spirit.



MILWAUKEE COUNTY EXECUTIVE

DAVID CROWLEY

One County. One Vision.

Milwaukee County is the largest, most diverse county in Wisconsin, and the economic engine of our state. What we do here matters, not just for our own residents, but for the entire region we help power. I'm proud of the progress we've made together, and I'm committed to building on it with the same discipline, creativity, and care that has guided us so far.

Together, we will build a stronger, healthier, and more equitable future for Milwaukee County.

IN GRATITUDE,

David Crowley | Milwaukee County Executive



EXECUTIVE SUMMARY

*By achieving racial equity,
Milwaukee County is the healthiest county in Wisconsin.*

INTRODUCTION

The 2027 Recommended Budget is focused on preserving Milwaukee County services that have the largest impact on residents while closing a projected \$50 million budget shortfall driven by inflation. It continues the progress we've made towards alleviating decades-old financial challenges, while providing funding to support the replacement of aging County infrastructure. Additionally, this budget directs funding to sustain public transit operations during a redesign of the County's bus system.

Under Milwaukee County Executive David Crowley's leadership, Milwaukee County has confronted and overcome significant financial challenges. Since Crowley took office in 2020, the County has navigated a global pandemic, created a dedicated funding source to address legacy pension issues, and advanced statewide shared revenue reforms, while maintaining critical public services amidst record-high inflation and unreliable federal and state aid.

To address these challenges, the administration implemented creative funding solutions through strengthened relationships with leaders at the state and implemented efficiencies across County operations. This has helped mitigate funding reductions from the federal government while advancing Milwaukee County's vision of becoming the healthiest county in Wisconsin.

The 2027 Recommended Budget is designed to protect essential services, invest in infrastructure that will serve Milwaukee County for decades, and maintain stability in the face of shifting financial realities. While new revenues from the State of Wisconsin and progress towards solving historic fiscal challenges have improved the County's outlook, serious challenges remain.



Milwaukee County Executive David Crowley reads to children at Ebenezer Child Care Center for the Week of the Young Child

BUDGET CHALLENGES

The Comptroller's five-year forecast projects a \$50 million budget gap in 2027, driven by expenditure growth that outpaces revenue growth and limited increases in state reimbursement for mandated services. To maintain services amidst a structural deficit, Milwaukee County departments are forced to find creative ways to reduce expenditures.

Providing state-mandated services consumes nearly 75% of the County's local tax levy. However, by leveraging our relationship with the state, Milwaukee County secured more resources in the Wisconsin 2025-27 Biennial Budget. For the first time in over 60 years, Milwaukee County will be fairly reimbursed for state-mandated highway patrol services, allowing us to direct those taxpayer dollars to other services.

Inflation is driving up costs nationwide for individuals, families, businesses, and governments alike. Changes in state and federal politics make grant funding unreliable and harder to predict, and federal funding sources the County has relied on for years have already been eliminated or are at risk of being cut. And the backlog of capital improvement projects deferred by past administrations continues to weigh on the budget.

However, despite these continued fiscal challenges, Milwaukee County has adopted a balanced budget every year under County Executive Crowley's leadership.



Milwaukee County Executive David Crowley presenting his 2026 budget; under his leadership, Milwaukee County has adopted a balanced budget every year

PRESERVING PUBLIC TRANSIT

The Milwaukee County Transit System (MCTS) faces particularly steep challenges. Rising operating and maintenance costs, the end of federal ARPA funding, and state funding that was cut in 2011 and has remained stagnant for 15 years have left MCTS underfunded by the state by \$34 million.

MCTS has already made significant progress towards a more sustainable system, taking measures to reduce operating costs, increase efficiency, enforce fare payment, and win additional funds through competitive grants. Additionally, County Executive Crowley and the Milwaukee County Board of Supervisors have made securing a long-term funding source for the County's bus system a top priority, and the administration continues to advocate for increased, sustainable state and federal funding.

In 2027, the Milwaukee County bus system will complete a major initiative called "MCTS Forward" to right-size the system, ensuring it is fiscally sustainable, meets riders' needs, and can deliver reliable transit services for years to come. But structural redesigns take time and careful planning.

To allow the time needed to identify and implement these changes and advocate for additional state funding without disrupting the lives of residents, the 2027 budget includes a one-time \$12.1 million draw from the County's debt service reserve, which will preserve services until MCTS Forward is complete.

Under County Executive Crowley's leadership, the County has substantially increased its debt service reserves, strengthening our financial position. Even with this one-time use of funds, the County is projected to end 2027 with \$127 million in the reserves, comfortably achieving its goal of maintaining a reserve of 10% of total operating costs.



The Milwaukee County Transit System provides 25 million rides to residents and visitors annually

2027 RECOMMENDED OPERATING BUDGET

The 2027 Recommended Budget addresses the projected shortfall with a mix of new revenue, cost savings, and careful spending choices. County departments were asked to identify savings, and their reductions resulted in nearly \$22 million in efficiencies, helping to close the gap while minimizing cuts to mandated services.

Milwaukee County plans to maximize the available tax levy, increasing by approximately 2.55%, remaining well below the current projected inflation rate. This reflects the County Executive's continued commitment to limiting the tax burden on residents.

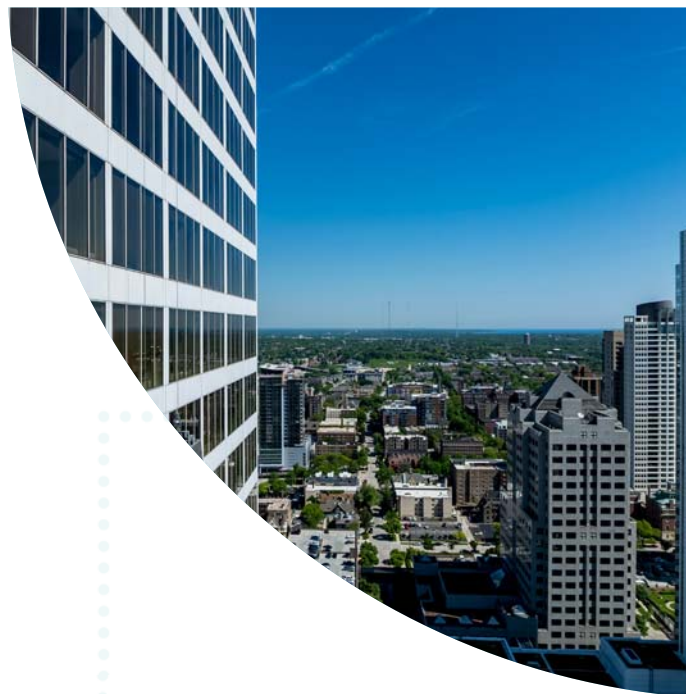
Sales tax revenue is expected to reach \$202 million in 2027, with a significant share dedicated to paying down pension obligations – a move that brings the County one step closer to resolving long-term pension issues dating back to 2001.

Public safety services continue to be a focus in the 2027 budget. Driven by overtime costs and staffing challenges, expenditures within the Sheriff's Office continue to increase. Since 2020, funding for public safety services has increased by 48%, while the share of tax levy dedicated to public safety has increased by 13%.

As costs for mandated services continue to climb, non-mandated services like Parks face growing financial pressure. To help close that gap, this budget introduces a paid parking pilot program at high-demand locations, such as the lakefront, asking those who choose to park in the County's busiest locations to help support the cost of maintaining them.

Initial projections estimate this pilot could generate approximately \$670,000 in new revenue, invested directly back into our parks system. Beyond creating a new revenue stream, this program aims to improve parking availability, reduce vehicle congestion, and manage demand with environmental impacts in mind. Without this pilot, the Parks Department would face difficult cuts, including the possible closure of one pool and 15 splash pads, along with a \$300,000 reduction in seasonal staffing.

Finally, while the priority must be long-term fiscal solutions for the County, none of this work is possible without a strong workforce. So, this budget includes a 2% general salary increase for all Milwaukee County employees.



2027 RECOMMENDED CAPITAL BUDGET

Milwaukee County's long-term sustainability depends not only on balancing its operating budget but also on investing in infrastructure that supports residents and reduces costly maintenance burdens. The 2027 budget allocates approximately \$162 million toward projects financed through a mix of cash, bonding, and external revenue sources, reflecting nearly all of the Capital Improvements Committee's recommendations.

The 2027 capital budget continues to support the County Parks, investing \$30 million toward infrastructure repairs, updates, and replacement projects. That includes \$5 million toward the rehabilitation of the Mitchell Park Domes as part of a six-year, \$30 million agreement and \$5.2 million toward ten playground improvement projects.

Building on the progress to achieve the County's goal of zero fatalities and serious injuries on roadways by 2037, the 2027 capital budget dedicates \$25.5 million in County and federal funds toward traffic-calming measures expected to reduce fatal and serious injury crashes by 26 to 50%.



One of the most critical and urgent County projects is the Investing in Justice: Courthouse Complex project, a redevelopment of Milwaukee County Courthouse Complex facilities. This is the largest capital project the County has ever undertaken, creating the opportunity to build a structure and environment that supports fair and just policies for generations to come.

Additional investments in the 2027 Recommended Capital Budget highlight the county's dual commitment to fiscal responsibility and community enrichment, including repairs and safety updates to the Community Reintegration Center and Criminal Justice Facility, repairs at senior centers, and updates to transportation infrastructure and county highway construction.

CONCLUSION

The 2027 Recommended Budget reflects Milwaukee County’s ongoing effort to balance fiscal responsibility with strategic investment in the community’s future. It closes a projected \$50 million shortfall while preserving essential services, advancing critical infrastructure projects, and limiting the burden on taxpayers.

Continued advocacy and reforms such as Wisconsin Act 12 have put Milwaukee County on stronger financial footing than in the past. However, serious funding challenges persist. Rising costs due to inflation, reductions in state and federal funding, and uncertainty about future support will require careful stewardship and collaboration across all levels of government.

Under County Executive Crowley’s leadership, Milwaukee County has adopted a balanced budget every year. The 2027 Recommended Budget continues that record, protecting the services residents rely on today while keeping the County on a path toward long-term stability for years to come.



Milwaukee County Executive David Crowley admires the historic mural honoring Marcia P. Coggs, Wisconsin’s first Black female state legislator



MILWAUKEE COUNTY

Milwaukee County Executive

David Crowley

Office of Strategy, Budget & Performance

Budget Division

Director Nicholas Sinram

Operating Budget Director Daniel Laurila

Capital Budget Coordinator Vince Masterson

Operating Budget Manager Lindsey Peterson

Senior Financial Systems Analyst Damian Rivera

Senior Budget & Management Analyst Joshua Scott

Senior Budget & Management Analyst Anthony Rux

Senior Budget & Management Analyst Madeline Fruehe

Special Thanks to:

Elected Officials • Office of the Comptroller Staff Department

Directors • Departmental Fiscal Staff

Department of Administrative Services Central Business Office



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Milwaukee County

Milwaukee County Board of Supervisors

Chairwoman

Marcelia Nicholson-Bovell (10th District)

First Vice-Chair

Steven Shea (8th District)

Second Vice-Chair

Priscilla E. Coggs-Jones (13th District)

1st District

Anne O'Connor

2nd District

Willie Johnson, Jr.

3rd District

Sheldon A. Wasserman

4th District

Jack Eckblad

5th District

Leevan D. Roundtree Jr.

6th District

Shawn Rolland

7th District

Felesia A. Martin

9th District

Patti Logsdon

11th District

Kathleen Vincent

12th District

Juan Miguel Martinez

14th District

Caroline Gómez-Tom

15th District

Sky Z. Capriolo

16th District

Justin Bielinski

17th District

Steve F. Taylor

18th District

Deanna Alexander



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COMMUNITY PROFILE

Milwaukee County was formed in 1835 when it was part of the Michigan Territory.

Prior to that, the area had been settled by a variety of Native American tribes and was explored by French priests and traders as far back as 1674. The name “Milwaukee” is generally believed to be derived from a Native American term meaning “good land.”¹

Today Milwaukee County is, by population, the largest county in Wisconsin, with an estimated 924,216 residents as of July 2025. Milwaukee County is one of the few fully incorporated counties in the United States and includes 19 municipalities that range from the large urban center of the City of Milwaukee to smaller communities such as the Village of River Hills, with a population of about 1,600.²

Milwaukee County anchors the Greater Milwaukee area, which sits at the heart of an eight-county regional economy with a population of approximately 2.1 million people. This region includes Milwaukee, Waukesha, Washington, Ozaukee, Racine, Walworth, Dodge, and Jefferson counties.

Milwaukee’s economy has deep roots in manufacturing, a sector that continues to play an

important role in the region. Today, the regional economy is also supported by financial services, health care, medical devices, hospitality, retail, professional services and technology. Milwaukee is also recognized as a major center for freshwater research and water technology, with more than 150 water-related companies in the region and a growing ecosystem connecting industry, research and innovation.³

Milwaukee County is home to a rich mix of people, neighborhoods and communities, shaped by generations of residents who have made their homes here. Across the County, residents and community organizations contribute to the character and vitality of their communities through cultural traditions, arts, festivals, local businesses and civic life. This tradition of community participation continues to shape Milwaukee County and its future.⁴

In 2026, Milwaukee welcomed a new landmark honoring the legacy of Vel R. Phillips, a Milwaukee-born attorney, jurist, civil rights leader and trailblazer who broke barriers throughout her career. Phillips was the first Black woman to graduate from the University of Wisconsin–Madison Law School, the first woman and first Black person elected to Milwaukee’s Common Council, the first woman judge in Milwaukee County, the first Black judge in Wisconsin, and the first Black person and woman elected to statewide office as Wisconsin Secretary of State. Her lifelong work for fair housing, equal opportunity and civic participation continues to shape Milwaukee and Wisconsin.⁵

CONTINUED ➔



	Milwaukee County	Wisconsin
Basic Data		
Land Area in Square Miles (2020)	241	54,167
Population (July 2025 Census)	924,216	5,972,787
Population Density (population per square mile)	3,891	109
Demographic Data		
Persons Under 5 Years (July 2025)	6.1%	5.3%
Persons Under 18 Years (July 2025)	22.7%	20.5%
Persons 65 Years & Over (July 2024)	16.2%	20.8%
High School Graduate or Higher (2025)	89.5%	93.6%
Bachelor's Degree or Higher (2025)	34.7%	33.4%
Veterans (2024)	30,639	288,078
Economic Data		
Housing Units (July 2025)	429,425	2,840,960
Homeownership Rate (2024)	49.9%	67.8%
Median Value of Owner-Occupied Housing Units (2024)	\$230,700	\$266,500
Households (2024)	392,399	2,479,480
Median Household Income, 2022 dollars (2024)	64,435	77,485
Total Employment (2023)	435,400	2,642,958
Total Employment, Percentage Change (2024)	1.2%	1.6%
Manufacturers Shipments, x \$1,000 (2012)	19,176,207	177,728,926
Women-Owned Firms (2023)	2,904	19,796
Minority-Owned Firms (2023)	3,376	9,385
Veteran-Owned Firms (2023)	514	3,867
Retail Sales, x \$1000 (2022)	15,391,264	121,958,764
Retail Sales Per Capita (2017)	16,765	20,704
Accommodation & Food Services Sales, x \$1,000 (2017)	3,467,397	16,626,749
Building Permits (2025)	1,046	25,569

The new Vel R. Phillips Plaza in downtown Milwaukee features *I Didn't Do It Alone*, a permanent public artwork by artist Karyn Olivier. The work reflects Phillips' belief in the collective nature of civic leadership. Olivier's work incorporates a recreation of Phillips' office alongside figures representing the supporters and community members who contributed to her work and legacy. The partners' desk evokes Phillips' eagerness to collaborate, while its empty seat symbolizes an open invitation to carry her work forward. The plaza provides a place to gather, reflect on Milwaukee's history and consider the continuing work of building a stronger community.

The County is home to two major-league professional sports teams, the Milwaukee Bucks and Milwaukee Brewers, and one of the world's largest music festivals, Summerfest. Henry Maier Festival Park is a 75-acre festival park located on the shore of Lake Michigan and is the site of Summerfest as well as numerous ethnic and cultural festivals held throughout the year. Summerfest and Milwaukee County's broader tourism industry contribute significantly to the regional economy; in 2025, Milwaukee County's tourism industry generated an estimated \$4.431 billion in total economic impact.⁶

The tables in this section provide demographic and economic data about Milwaukee County.

1. Milwaukee County, About Us | <https://county.milwaukee.gov/EN/About-Us>
2. United States Census | <https://www.census.gov/quickfacts/fact/table/milwaukeecountywisconsin/POP815223>
3. Water Centric City Initiative | <https://city.milwaukee.gov/WCC/Principles/Water-Technology>
4. Milwaukee County, Cultural Institutions | <https://county.milwaukee.gov/EN/Administrative-Services/Economic-Development/Milwaukee-County-Cultural-Institutions>
5. Department of City Development | <https://city.milwaukee.gov/DCD/Projects/Vel-Phillips-Plaza>
6. Visit Milwaukee | <https://www.visitmilwaukee.org/press-releases/post/milwaukee-tourism-surpasses-44-billion-economic-impact-in-2025/>



ART IN THE COMMUNITY Milwaukee County is home to a vibrant arts scene, from public art and galleries to museums, theaters and cultural organizations. Karyn Olivier's *I Didn't Do It Alone* adds a new work to its rich public art landscape, honoring Vel R. Phillips and the community that shaped her legacy.



2021 CHAMPS The Milwaukee Bucks won the NBA Finals in 2021, the team's first NBA championship in 50 years. Thousands of fans from throughout the region gathered outside the arena at an outdoor plaza known as the Deer District to watch the games each evening and celebrate the title.



10 Largest Principal Property Tax Payers

Taxpayer	2025 Equalized Value
Northwestern Mutual Life Insurance Co.	\$724,576,000
Berrada Properties	\$598,698,000
Mandel Group	\$510,987,000
Mayfair Mall, LLC	\$341,870,000
Irgens Development Properties	\$336,867,000
New Land Investments	\$314,913,000
Weidner Investments	\$302,206,000
Children's Hospital of Wisconsin	\$289,654,000
Katz Properties	\$246,432,000
New Land Investments Aurora Health	\$260,255,000

Source: 2025 Milwaukee County Comprehensive Annual Financial Report, Office of the Comptroller

10 Largest Private Sector Employers

Employer	Industry	2025 Employees	% of Total County Employment
Froedtert Thedacare Health Inc	Health Care System	14,871	3.25%
Northwestern Mutual	Life & Disability Insurance	7,550	1.65%
Medical College of Wisconsin	Medical School	7,272	1.59%
Children's Hospital	Pediatric Health Care Services	4,821	1.05%
Milwaukee Tool	Power Tool Manufacturing & Sales	4,300	0.94%
ProHealth Care	Health Care System	73,969	0.87%
Uline Inc	Distributor	3,954	0.86%
SC Johnson	Global Manufacturer of House Products	2,500	0.55%
Robert W. Baird	Financial Services	1,797	0.39%
Charter Manufacturing Co. Inc.	Manufacturing	1,149	0.3%

Source: 2025 Milwaukee County Comprehensive Annual Financial Report, Office of the Comptroller

BUDGET POLICIES & STRUCTURE

Budget Process & Calendar

Looking at the 2027 Budget Through a Racial Equity Lens

Financial Management Policies

Basis of Budgeting

Performance Budgeting

Fund Descriptions

Budgetary Funds

2027 Functional Area by Fund Type Summary

Budgetary Unit-Fund Type Relationship



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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WISCONSIN STATE STATUTE 59.60 GOVERNS THE ANNUAL BUDGET PROCESS FOR MILWAUKEE COUNTY.

Budget Process & Calendar

Milwaukee County's budget represents the County's business plan for the coming year, and shows taxpayers and stakeholders how Milwaukee County services link to these broad building blocks of our community.

The Budget Process

Wisconsin State Statute 59.60 governs the annual budget process for Milwaukee County. Each year, each department is required to submit requested operating and capital (as part of a five-year capital plan) budgets to the director of the Office of Strategy, Budget, and Performance no later than **July 15**.

On or before **August 15**, the Office of Strategy, Budget, and Performance is required to submit a summary of the requests to the county executive and the County Board. The county executive is required to hold public hearings on the requests. The Office of Strategy, Budget, and Performance is required to analyze the operating and capital requests and assist the county executive in making "changes in the proposed budget that in the executive's or administrator's discretion are considered desirable or proper" (Wisconsin State Statute 59.60(6)(a)).

The resulting recommended budget is then presented to the County Board on or before **October 1**. The County Board then considers and may adopt amendments to the recommended budget and must hold a public hearing on the budget no later than the first Monday in November. After adopting amendments and holding the public hearing, the Committee on Finance submits the amended budget to the board of supervisors, which adopts the final budget in mid-November.

Annual Budget Calendar

March through May

The Office of Strategy, Budget, and Performance Budget Division develops budget assumptions for the upcoming fiscal year. Tax levy targets are submitted to departments. Budget instructions and forms are submitted to department administrators.

May

Capital budget requests are submitted by county agencies to the Department of Administrative Services Facilities Management Division.

July

Operating budget requests and revenue estimates are submitted by County agencies to the Office of Strategy, Budget, Performance Budget Division.

Department administrators present the programmatic impacts of their budgetary requests. The Office of Strategy, Budget, and Performance Budget Division and the county executive review agency budget submittals.

August

Per state statute, the Office of Strategy, Budget, and Performance Budget Division submits to the board of supervisors a summary of requested budgets by Aug. 15.

After the budget has been adopted and a detailed summary of appropriations is provided to departments, the Office of

Strategy, Budget, and Performance and Office of the Comptroller monitor the budget during the fiscal year. This monitoring involves periodic checks of expenditures against appropriations, reviewing actual revenue compared to budgeted revenue and reviewing requests for transfer of appropriations. The legal level of control for each budget is by department.

Once the budget is adopted, transfers of appropriations among departments (excluding those governed by the Mental Health Board) require approval by the County Board. Supplemental appropriations for the purpose of public emergencies or from the contingency appropriation may be made from unanticipated revenues received or surplus, as defined by resolution adopted by a vote of two-thirds of the members of the County Board. Supplemental appropriations from the issuance of tax anticipation notes require an affirmative vote of three-fourths of the members of the board of supervisors. Approved transfers of appropriations are processed by the Office of the Comptroller and Office of Strategy, Budget, and Performance.

Annual Budget Calendar

(continued)

August through October

The County Executive holds listening sessions to solicit input from the public. The County Executive presents to the County Board, the recommended budget for the subsequent year. This is then referred to the County board's Committee on Finance for review and recommendation.

October & November

The County Board holds a public hearing on the budget, inviting members of the general public to comment on the recommended budget and Committee on Finance changes to date.

The County Board conducts the annual meeting and the adoption of the budget and tax levies. During this meeting, the County Board acts on the amendments and recommendations submitted by the Committee on Finance relative to the recommended budget as well as amendments submitted by individual supervisors.

January

Departments implement the budget into public service.

THE RACIAL EQUITY BUDGET TOOL IS A STRUCTURED RACIAL EQUITY LENS FOR DEPARTMENTS TO USE TO CRITICALLY ASSESS THE IMPACTS OF BUDGET DECISIONS ON COMMUNITIES OF COLOR.

Looking at the 2027 Budget Through a Racial Equity Lens

Racism is a public health crisis in Milwaukee County. According to county health rankings, Milwaukee County is, and has consistently been, one of the lowest ranked counties for health in Wisconsin. According to federal reserve economic data, Milwaukee County is one of our nation's most racially segregated areas. According to 2019 Wisconsin Department of Health Services statistics, a white person lives on average, nearly 14 years longer than a Black person, and the infant mortality rate is nearly three times higher for Black infants compared to white infants.

Although race is a social construction with no biological basis, racism may produce an assigned societal value based on the way a person looks. This has resulted in race being a consistent predictor of a person's quality and length of life. For this reason, Milwaukee County has embarked on a bold vision: By achieving racial equity, Milwaukee is the healthiest county in Wisconsin. In order to move toward this vision, Milwaukee County utilized a Racial Equity Budget Tool (REBT) in the preparation of the 2021 budget. The REBT has been used each year, continuing with the 2027 budget. In 2006 the tool was updated to more closely align with Milwaukee County's three strategic focus areas: Create Intentional Inclusion, Bridge the Gap, and Invest in Equity. In 2027, question number 10 is updated to also consider food apartheid and financial empowerment, in addition to language access, disability access and other barriers to equitable outcomes.

The REBT is a structured racial equity lens for Milwaukee County departments to use to critically assess the impacts of budget decisions on communities of color, focusing primarily on the role Milwaukee County policies, processes, and power

structures play in creating systemic inequities. The tool is structured around Milwaukee County's strategic planning effort and aims to help departments and decisionmakers better understand the opportunities to advance health and racial equity.

Responses to the REBT provide insight into where Milwaukee County stands today, opportunities for improvement, and the critical role of the budget in achieving racial equity and becoming the healthiest county in Wisconsin. Completed REBTs for Milwaukee County departments can be found on the County's website for each budget year beginning with 2021.

Milwaukee County's Racial Equity Budget Tool (REBT) is designed to:

Make intentional connections between the strategic plan and the budget.

Use racial equity as the key guiding principle for important decisions regarding investments or disinvestments.

Initiate conversations on topics related to the three-year strategic objectives among department leaders and employees.

Provide baseline data on Milwaukee County efforts and inform enterprise-wide decisions.

Racial Equity Budget Tool Questions

STRATEGIC FOCUS AREA 1: Create Intentional Inclusion

- What activities are you doing to attract and retain a diverse and inclusive workforce in your department? What are the associated costs of these activities?
- How do you use professional development and advancement opportunities to advance equity in your department's workforce? What resources are used to support these opportunities for professional development and advancement?
- Our employees can be a great resource for innovation and knowing what is working well and what needs work. Have you engaged a diverse group of front-line employees to inform decisions about your proposed budget changes? If yes, how was input solicited, who was involved, and what were the results?
- Are you tracking contracts with minority and women-owned business? If yes, please share percentages of each. If no, why not?

STRATEGIC FOCUS AREA 2: Bridge the Gap

- How and when have service users, in diverse and inclusive communities, and other key stakeholders been engaged to inform decisions about changes in funding levels for services provided in your requested budget? (Who was involved, what was the forum, what were the results?)
- Describe ways in which racial and economic data was used to prioritize resource distribution. (Data can include sources

found in the resources section of this tool, department collected data, or any other relevant data from other sources.)

- How does your budget reflect efforts to work across departments to break down silos to maximize access to and quality of services offered? How does this help us achieve the vision of achieving equity and health?
- What are the expected benefits and potential unintended consequences to disadvantaged communities of your proposed budget changes?
- What analysis did you do to determine the expected benefits and potential unintended consequences?
- What will your department do to mitigate unintended consequences resulting from your proposed budget changes?
- What are the demographic impacts of any fines or fees assessed by your department? Are there disproportionate impacts on any particular group?

STRATEGIC FOCUS AREA 3: Invest in Equity

- If your department were to receive some additional funding for addressing racial equity, what specific strategic plan priority would you address, what would be the project/activity and intended outcome, and how much would it cost?
- What is your department doing to dismantle barriers to diverse and inclusive communities, including meeting multilingual needs, accessibility barriers, food apartheid, financial empowerment or other factors that impact the stability and wellbeing of people in Milwaukee County?

MILWAUKEE COUNTY WILL DEVELOP METRICS ASSOCIATED WITH EACH STRATEGIC FOCUS AREA TO UNDERSTAND THE IMPACT OF INVESTMENTS ON ACHIEVING HEALTH AND RACIAL EQUITY.

Financial Management Policies

Milwaukee County's long- and short-term financial policies are derived from various sources; primarily from AAA-rated peer counties and the Government Finance Officers Association (GFOA).

State of Wisconsin statutes prescribe the basic budgeting standards for county governments. These financial policies establish the basis of accounting in conformance with Generally Accepted Accounting Principles (GAAP). Below is a description of Milwaukee County's fiscal management policies for a variety of topics including revenues, operating expenditures, capital improvements, debt, risk management, grants, use of one-time revenues, information technology purchases, and other items.

Operating Budget Revenue Policy

Milwaukee County relies on the property tax and has implemented a local option sales taxes to fund state and local programs and services. Property taxes account for about 21% of total revenues. The local option sales tax provides approximately 13% of total revenues.

State statutes also allow for collection of a local motor Vehicle Registration Fee (VRF). Milwaukee County has opted into this revenue since 2017. The adopted vehicle registration fee of \$30 per vehicle is forecasted to provide about \$17 million per year, which accounts for 1 to 2% of total revenues.

Milwaukee County attempts to maintain a diversified and stable revenue stream.

Milwaukee County continues to transition to true user fee service charges to help offset reductions of federal and state funding and to balance reliance on property tax revenues. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be

directly related to the level of service provided. Milwaukee County's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fees charges for service to reflect increasing costs of providing those services.

Services that have a countywide benefit shall, in general, be financed with broad-based revenue sources, such as property tax levy and state aids. Services where the customer determines the use shall, in general, be financed with user fees, charges, and other revenues related to the level of service provided.

Milwaukee County staff are required to follow good billing and recording practices and to engage in collections of outstanding debts. All such outstanding debts are forwarded to the County's collections program as soon as possible.

Milwaukee County maximizes its return on investment consistent with its investment policy as required by Milwaukee County Ordinance 15.215. The County will also follow all Internal Revenue Service policies with regard to the investment of bond proceeds. Investment income is used to reduce reliance on the property tax levy and fund capital projects. Investment return is limited due to emphasis on the safety of the principal, rather than the return on investments, and Milwaukee County investments reflect that policy, which is also required by state statute. Deposits with financial institutions should either be covered by federal depository insurance and state governmental insurance, subject to availability of funds in the state's Deposit Guarantee Fund or collateralized with government securities held in a separate financial institution in Milwaukee County's name. Milwaukee County's investment policy states that all securities shall be properly designated as an asset of Milwaukee County and held in safekeeping by a third-party

custodial bank or other third-party custodial institution, chartered by the United States government or the State of Wisconsin, and no withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the County Treasurer or a designee.

Due to strict limits placed on Milwaukee County by the State of Wisconsin regarding use of surplus funds and fund balances, one-time revenues and fund balances shall not be used to fund ongoing operating expenses, other than reducing taxpayer costs for debt service.

Milwaukee County actively seeks to increase revenues through the sale of excess assets; proceeds from which are utilized for one-time investments.

Revenue budgets are based on documented assumptions; significant budgeted increases in revenue are based on data and explained in the budget narrative.

Operating Budget Expenditure Policy

Under Wisconsin state statute, no payment may be authorized or made and no obligation incurred against Milwaukee County unless the County has sufficient appropriations for each payment. Budgetary control over expenditures is maintained by a formal appropriation and encumbrance system. Encumbrances are charged against appropriations when purchase orders, contracts, or other commitments are incurred. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this policy is void. A county officer who knowingly violates this policy is jointly and severely liable to Milwaukee County for the full amount paid. A Milwaukee County employee who knowingly violates this subsection may be removed for cause.

Every appropriation excepting an appropriation for capital expenditure or major repair lapses after Dec. 31, to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure or a major repair continues in force until the purpose for which it was made has been accomplished or abandoned or three years pass without any expenditure or encumbrance.

The legal level of control for each budget is by department. Once the budget is adopted, transfers of appropriations among departments require approval by the Board of Supervisors. Supplemental appropriations for the purpose of public emergencies or from the contingency appropriation may be made from unanticipated revenues received or surplus, as defined by resolution adopted by a vote of two-thirds of the members of the Board of Supervisors. Supplemental appropriations from the issuance of tax anticipation notes require an affirmative vote of three-fourths of the members of the Board of Supervisors.

Land Sales & Other One-Time Revenues

It is the general policy of Milwaukee County that significant one-time revenues be utilized for one-time projects or acquisitions and shall not be used to offset ongoing operating costs of county government.

The first \$400,000 of land sales are allocated to the Department of Administrative Services Economic Development Division budget. Any additional large, unanticipated one-time revenues not related to grants, insurance proceeds, or other previously identified projects or uses shall be allocated to the Appropriation for Contingencies or, if related to the sale of tax foreclosure properties, in accordance with Chapter 6 of the Milwaukee County Code of Ordinances.

Operating Budget Forecast

The Office of the Comptroller develops and annually updates a five-year financial forecasting system, which includes projections of revenues, expenditures, future costs of current budget decisions, and debt service.

Debt Management & Capital Finance

Milwaukee County has adopted the following debt management and capital finance policy goals:

- Tax supported debt service costs shall not exceed actual sales and use tax revenues.
- Direct debt shall not exceed 1.5% of equalized property value.
- Financing terms shall not exceed 16 years.
- Average principal maturities shall not exceed 15 years.
- Direct debt per capita shall not exceed \$500.
- Bond insurance will be used when it provides a net economic benefit.
- Corporate purpose bond issues are limited to an increase of 3% based on the previous adopted capital budget corporate purpose bond amount.
- Net present value savings for proposed refunding should total a minimum of 3 to 5% of refunded capital.

Unrestricted Fund Balance Policy

Unlike most other local governments in Wisconsin and across the country, Milwaukee County's ability to retain an unrestricted fund balance is extremely limited. Wisconsin State Statute 59.60(6)(b)(3) requires Milwaukee County to budget a prior year surplus or deficit in the next budget year. For example, a \$5 million surplus from 2025 must be budgeted as revenue in the 2027 budget. There are two alternatives to this requirement:

Milwaukee County may, under Wisconsin State Statute 59.60(5)(g), place surplus funds in a "sinking fund" for the "redemption or repurchase of bonds," or for emergency needs.

This sinking fund is referred to as the Debt Service Reserve Fund in Milwaukee County.

Wisconsin State Statute 59.60(13)(b)(3) provides for a tax stabilization fund, into which surpluses may be deposited. However, this statute allows Milwaukee County to utilize this fund only in order to prevent a tax levy increase of 3% or greater over the prior year. In 2013, Wisconsin Act 20 (the state's 2013-2015 biennial budget) retained limits on property tax levy increases that make this occurrence highly unlikely. To date Milwaukee County has not utilized this fund.

Due to these statutory restrictions, Milwaukee County is not able to develop an unrestricted fund balance, and therefore Milwaukee County has no need to implement an unrestricted fund balance policy.

Debt Service Reserve

Bond rating agencies strongly recommend that sufficient funds be reserved to account for emergencies and other unavoidable, unplanned, one-time expenses. Meeting this recommendation results in increased ability to respond to unanticipated expenses and improved bond ratings, which results in lower interest rates for debt and reduced ongoing debt service costs. Therefore, Debt Service Reserve funds, excluding bond proceeds, shall be utilized only to:

- Reduce taxpayer costs for debt service.
- Provide cash financing for one-time capital projects, or for one-time operating items that result in improved county service and/or reduced ongoing costs in future years.
- Provide cash financing for the refinancing or defeasing of debt when financially advantageous.
- Respond to emergencies as allowed by Wisconsin State Statute 59.60(5)(g).

In order to ensure sufficient funding for emergencies and one-time expenses and with the goal of improving Milwaukee County's ability to respond to emergencies, and to improve bond ratings, Milwaukee County will seek to build and maintain a Debt Service Reserve Balance that is within the range of 7.5% to 10% of annual General Fund expenditures or greater.

The Debt Service Reserve goal stated above reflects a revision made in the 2026 Budget. Beginning with the 2014 Budget, the previously stated goal was to build and maintain a Debt Service Reserve balance of \$10 million. Prior to the development of the 2026 Budget, this goal was reviewed by the Office of Strategy, Budget, and Performance and the Office of the Comptroller and was found to be insufficient. Based on a review of peer cities and counties, and Milwaukee County's general obligation bond rating reports, the County's goal is now 7.5% to 10% of General Fund expenditures or greater. Each year the debt service policy amounts will be updated to reflect general fund expenditures from the most recent ACFR.

Risk Management

Realizing the importance of maintaining a safe workplace for the benefit of both its employees and the general public, all Milwaukee County employees will follow proper risk management practices, which will result in a safer workplace that will enable Milwaukee County to maintain a high level of professionalism, courtesy, and quality of service while protecting its human and financial resources. The director of Risk Management will develop a comprehensive risk management program and will chair a countywide safety committee that will promulgate best practices in all departments and elected offices.

Budget Documents

Milwaukee County's annual adopted budget is published in two sections, operating and capital, as follows:

The operating budget includes five major sections:

The introductory section provides basic information about Milwaukee County, such as elected officials, a community profile and a countywide organizational chart; and the budget document, including a table of contents.

The budget summary section provides information about the budget from a countywide perspective, including analysis of the short- and long-term factors that influence the annual budget. The summary sections also contains Milwaukee County's long-term fiscal situation, performance measures, analysis of major revenue and expenditure changes, information about Milwaukee County's major funds, and budgeted positions.

The budget policies section provides information about Milwaukee County's budget and financial management policies, the budget process calendar, basis of budgeting, and policies regarding the use of fund balances.

The departmental narratives section includes the detailed narratives for each individual department, including major changes, detailed revenue and expenditure analysis, and resources, activity data, and performance measures by service area.

The supplemental information section includes additional information such as a glossary, operating authority and purpose for each department, and an index.

The capital budget includes project-by-project detail and five-year planning goals, objectives, and funding requirements.

Strategic Planning & Budgeting

Milwaukee County's vision is to become the healthiest county in Wisconsin by achieving racial equity. Upon Milwaukee County's 2019 declaration of racism as a public health crisis, the organization set out on its first strategic planning process in 20 years. This process led to the development of Chapter 108 of the Milwaukee County Code of General Ordinances, "Achieving Racial Equity and Health," which resolved that by achieving

racial equity, Milwaukee County will eliminate health and opportunity gaps along racial lines, and will increase the success of all groups by distributing resources justly across all communities. This ordinance, unanimously passed by the Milwaukee County Board of Supervisors in April 2020, also states that Milwaukee County “will, at a minimum, use racial equity tools to evaluate the impact of decisions on Black and Brown communities for the following enterprisewide areas: the budget; processes, policies and procedures.”

The 2021 budget process marked the first year a Racial Equity Budget Tool (REBT) was intentionally utilized by departments to evaluate the impact of their budget changes on communities of color. The REBT has continued to be utilized as an important part of the budget process; many investments were the direct result of feedback from the REBT. The REBT aims to make intentional connections between the strategic plan and the budget. A full explanation of the Milwaukee County Racial Equity Budget Tool can be found in the budget section titled “Looking at the Budget Through a Racial Equity Lens”.

The strategic planning process has also yielded the following three strategic focus areas:

Create Intentional Inclusion: Every level of Milwaukee County government will reflect the full diversity of the County, and Milwaukee County will create and nurture an inclusive culture throughout the organization.

Bridge the Gap: Milwaukee County will determine what, where and how services are delivered based on the resolution of health disparities, break down silos across County government to maximize access and quality of services offered, and apply a racial equity lens to all decisions.

Invest in Equity: Milwaukee County will invest upstream to address the root causes of health disparities, enhance the

County’s fiscal health and sustainability, and dismantle barriers to achieving diverse and inclusive communities.

Moving forward, and leveraging lessons learned from the Racial Equity Budget Tool, Milwaukee County will develop metrics associated with each strategic focus area to understand the impact of investments on achieving health and racial equity.

Property Tax Levy Increase Limits

The state’s Local Levy Limit law (Wisconsin State Statute 66.0602) allows a county to increase its total property tax levy by the percentage change in the county growth in equalized value due to net new construction between the previous year and the current year.

The tax levy cap includes the following exemptions:

- Debt service tax levy (including any debt that was refinanced or refunded).
- Countywide Emergency Medical Services.

Milwaukee County may also utilize one of two provisions that allow for carryover of available levy from the prior year:

Unused tax levy authority up to a maximum of 1.5% of the prior year levy could be carried forward by a supermajority vote of the Board of Supervisors.

A new carry-forward provision was added in the 2015-2017 state budget that allows Milwaukee County to carry forward unused levy limit capacity for a period of up to five years under certain conditions. The amount of the potentially available carry-forward adjustment is determined by totaling the amount of any unclaimed carry-forward percentages from each of the proceeding five years’ levy limit worksheets.

MILWAUKEE COUNTY ACCOUNTS ARE MAINTAINED ON THE BASIS OF FUNDS. EACH FUND IS A SEPARATE FISCAL AND ACCOUNTING ENTITY.

Basis of Budgeting

In accordance with Generally Accepted Accounting Principles (GAAP), Milwaukee County accounts are maintained on the basis of funds. Each fund is a separate fiscal and accounting entity. The various funds are grouped into the following categories:

Governmental Funds

Governmental funds utilize the modified accrual basis of accounting, except for the treatment of the Fund Balance Reserved for Appropriations. For budget purposes, the Fund Balance Reserved for Appropriations is reflected as other financing sources, whereas for accounting purposes it is reflected as part of fund balance.

Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures and commitments of the current period. Expenditures are recognized when the related liability is incurred, if measurable.

The **General Fund** is used to account for all financial resources, except those required to be accounted for in another fund. It is used as the primary operating fund that records all revenue and expenditures not tied to a special purpose fund. It

serves as Milwaukee County's fund for core administrative and operational activities.

The **Debt Service Fund** is used to account for the accumulation of resources and the payment of principal and interest on long-term general obligation debt.

The **Capital Projects Fund** is used to account for financial resources segregated for the acquisition of construction of major capital facilities other than those financed by proprietary funds.

Proprietary Funds

Proprietary funds utilize the accrual basis of accounting. Under the accrual basis, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

Enterprise Funds are used to account for operations that provide services that are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments in Milwaukee County or to other governmental entities, on a cost-reimbursement basis.

THE GOAL IS A COLLABORATIVE PROCESS BY WHICH DEPARTMENTS CREATE THEIR OWN PERFORMANCE MEASURES AS A WAY OF CHALLENGING MANAGEMENT AND STAFF TO CONTINUE EXEMPLARY PERFORMANCE.

Performance Budgeting

The Office of Strategy, Budget, and Performance began to develop a comprehensive, countywide performance measurement initiative in 2017. The goal of this measurement process is to identify key performance indicators and link these to core business functions and measurable program outcomes across departments.

This endeavor builds on prior performance management efforts. Combined with a countywide strategic planning initiative, performance measurements will provide the backbone of analysis to set Milwaukee County budget priorities going forward.

The Milwaukee County Scorecard, which is the primary performance measurement tool, is now available to the public online. It displays performance measures that reflect Milwaukee County strategic priorities, including some of the measures in this book. To learn more, visit www.county.milwaukee.gov/Scorecard.

Mission Statement

Milwaukee County is now integrating its budget process with a larger move toward performance management. In late 2019, Milwaukee County embarked on its first strategic planning process in 20 years. From this effort a new mission statement has emerged: We enhance the quality of life in Milwaukee County through great public service.

The strategic planning process has also yielded the following three strategic focus areas:

Create Intentional Inclusion: Every level of Milwaukee County government will reflect the full diversity of the County, and Milwaukee County will create and nurture an inclusive culture throughout the organization.

Bridge the Gap: Milwaukee County will determine what, where and how services are delivered based on the resolution of health disparities, break down silos across County government to maximize access and quality of services offered, and apply a racial equity lens to all decisions.

Invest in Equity: Milwaukee County will invest upstream to address the root causes of health disparities, enhance the County's fiscal health and sustainability, and dismantle barriers to achieving diverse and inclusive communities.

Milwaukee County leaders and the community will continue to develop the strategic plan throughout 2027. Leaders will continue to socialize this mission and further integrate it into Milwaukee County policies, practices and budgeting.

Performance Measures

Departments develop performance measures in as many service areas as possible. The goal is a collaborative process by which departments create their own performance measures as a way of challenging their management and staff to continue exemplary performance or improve on their existing performance levels. Milwaukee County seeks to develop performance measures that are SMART goals, meaning goals that are:

- S = Specific.
- M = Measurable.
- A = Achievable.
- R = Relevant.
- T = Time-Bound.

Departments make every effort to create iterative performance measures that meet these criteria. Performance measures differ from activity data, which are also shown (when available) in the service area narratives. Activity data are an important

measure of “how much” of a service is provided, but do not inform policymakers or the public of “how well” that service is provided. “How well” a service is provided can be a measure of quality (such as ratings on customer surveys or attainment of a

positive audit finding) or a measure of efficiency (such as how long it takes to perform a task). SMART goal development will continue where possible for program areas still without them.

MILWAUKEE COUNTY'S COMPREHENSIVE ANNUAL FINANCIAL REPORT CONSIDERS SIX OF THE FUNDS BELOW TO BE "MAJOR FUNDS"

Fund Descriptions

The following are summaries of Milwaukee County's budgeted funds. Milwaukee County's Comprehensive Annual Financial Report considers six of the funds below to be "major funds": the General Fund, the Debt Service Fund, the Capital Project Fund, the Enterprise Fund, Internal Service Fund, and Trust Funds.

General Fund (Fund 10001)

The General Fund is the government's primary operating fund. It accounts for and reports all financial resources of the general government, except those resources required to be accounted for in another fund. Various subsidiary funds of the General Fund (below) are assigned a separate fund number for the purpose of tracking state and federal funding.

ARPA (Fund 10024) This fund is used to account for the expenditures and revenues associated with the response to COVID-19 activities as prescribed under the American Rescue Plan Act (ARPA) of 2021.

Fleet Management (Fund 10030) Primary use of this fund is to account for the costs associated with the maintenance, repairs and centralized fueling of all Milwaukee County owned motorized equipment. Costs are billed to user departments based on work orders, time and material costs.

Behavioral Health Division (Fund 10077) This fund is used to account for the costs associated with mental health research, patient activities, special events, and compensated absence payouts for BHD retirees.

Special Revenue Funds (various) Funds exist in several departments to account for and report the proceeds of specific revenue sources that are committed to expenditures for specified purposes. These funds exist for the Milwaukee County Zoo;

Department of Parks, Recreation, and Culture; Office for Persons with Disabilities; Behavioral Health Services; Fleet Maintenance; Facilities Management; Mitchell International Airport (used for the collection of passenger facility charge revenues); and Risk Management.

Debt Service Fund (Fund 60016)

The Debt Service Fund accounts for and reports the accumulation of resources that are restricted, committed or assigned for the payment of principal and interest on long term general obligation debt.

Capital Project Fund (various)

These funds, which are separated by functional area, account for and report the financial resources that are restricted, committed or assigned for the acquisition or construction of major capital facilities and other capital assets.

Enterprise Funds (various)

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Airport (Fund 30076) The Airport Fund accounts for the operations of Mitchell International and Timmerman airports. Airport passenger facility charges and related capital expenditures are not accounted for in the airport's enterprise fund but are accounted for as a special revenue fund.

Transit (Fund 30083) The Transit Fund accounts for the operations of the Milwaukee County Transit System and the Milwaukee County Paratransit System.

Internal Service Funds (various)

Internal service funds are used to account for the financing of goods or services provided by one department to other Milwaukee County departments, or to other governmental entities, on a cost-reimbursement basis.

IMSD (Fund 20026) This fund is used to account for electronic data processing, applications, mainframe, desktop support and replacement and telecommunications services provided to Milwaukee County departments through the Information Management Services Division (IMSD).

Risk Management (Fund 20040) This fund accounts for risk financing, loss control and insurance-related activities for Milwaukee County and its employees.

Water Utility (Fund 20029) This fund is used to account for maintenance of the water distribution system that is located on the Milwaukee County grounds and provides service to Milwaukee County departments. The water distribution utility was sold in December 2021. The fund will continue to be reported for historical purposes.

Trust Funds

Opioid Settlement (Fund 50009) This fund is used to account for payments received as part of the Opioid settlement. Milwaukee County will receive \$102 million for 18 years per the settlement agreement. Opioid settlement funds can only be used for Opioid treatment initiatives, prevention, harm reduction, and other strategies relating to research, training, and evidence-based data to combat the Opioid epidemic and subsequent impact.

2027 Functional Area by Fund Type Summary

Functional Area	REVENUES						TOTAL
	General Fund ¹	Proprietary	Internal Service ²	Debt Service	Capital Projects	Trusts	
Legislative and Executive	0	0	0	0	0	0	0
Administration	9,456,013	0	1,002,280	0	6,480,644	0	16,938,937
Courts and Judiciary	16,706,651	0	0	0	0	0	16,706,651
Public Safety	42,003,461	0	0	0	3,113,230	0	45,116,691
General Government	7,546,435	0	0	0	0	20,000	7,566,435
Transportation & Public Works	61,611,728	268,065,039	0	0	64,787,891	0	394,464,658
Health & Human Services	297,595,019	0	0	0	4,819,780	10,000	302,424,799
Parks, Recreation & Culture	53,689,198	0	0	0	58,879,813	2,602,266	115,171,277
Debt Service	0	0	0	22,931,604	0	0	22,931,604
Countywide Non-Departmental Expenses	80,268,063	0	0	0	0	0	80,268,063
Countywide Non-Departmental Revenues	189,040,770	0	0	0	0	0	189,040,770
Tax Levy	316,885,905	0	0	0	0	0	316,885,905
TOTAL	\$1,074,803,243	\$268,065,039	\$1,002,280	\$22,931,604	\$138,081,358	\$2,632,266	\$1,507,515,790

Functional Area	EXPENDITURES						TOTAL
	General Fund ¹	Proprietary	Internal Service ²	Debt Service	Capital Projects	Trusts	
Legislative and Executive	2,755,924	0	0	0	0	0	2,755,924
Administration	57,777,197	0	29,024,732	0	26,528,028	0	113,329,957
Courts and Judiciary	41,052,809	0	0	0	0	0	41,052,809
Public Safety	176,868,233	0	0	0	3,396,396	0	180,264,629
General Government	11,778,136	0	0	0	0	20,000	11,798,136
Transportation & Public Works	61,418,155	307,382,538	0	0	65,058,171	0	433,858,864
Health & Human Services	402,318,897	0	0	0	4,819,780	10,000	407,148,677
Parks, Recreation & Culture	81,316,346	0	0	0	62,516,188	2,602,266	146,434,800
Debt Service	0	0	0	60,100,412	0	0	60,100,412
Countywide Non-Departmental Expenses	110,771,582	0	0	0	0	0	110,771,582
TOTAL	\$946,057,279	\$307,382,538	\$29,024,732	\$60,100,412	\$162,318,563	\$2,632,266	\$1,507,515,790

¹ General fund includes subsidiary funds as noted in the Fund Descriptions section. These subsidiary funds include Fleet Management, Central Services, Behavioral Health Services and Expendable Trust Funds.

² Due to the current crosscharge methodology, revenues and expenses in the Internal Service fund are not equivalent in the annual budget.

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2027 BUDGET SUMMARY

Property Tax Levy Funding for State Mandated Services

2027 Budget Frequently Asked Questions

Trends in State Aid

County Share of Property Tax Levy

Tax Levy Summary

Budget Assumptions

Long-Range Fiscal Analysis

2027 Expenditure Analysis

2027 Revenue Analysis

Comparison of Funded Full-Time Equivalent (FTE) Positions



2027 RECOMMENDED OPERATING BUDGET

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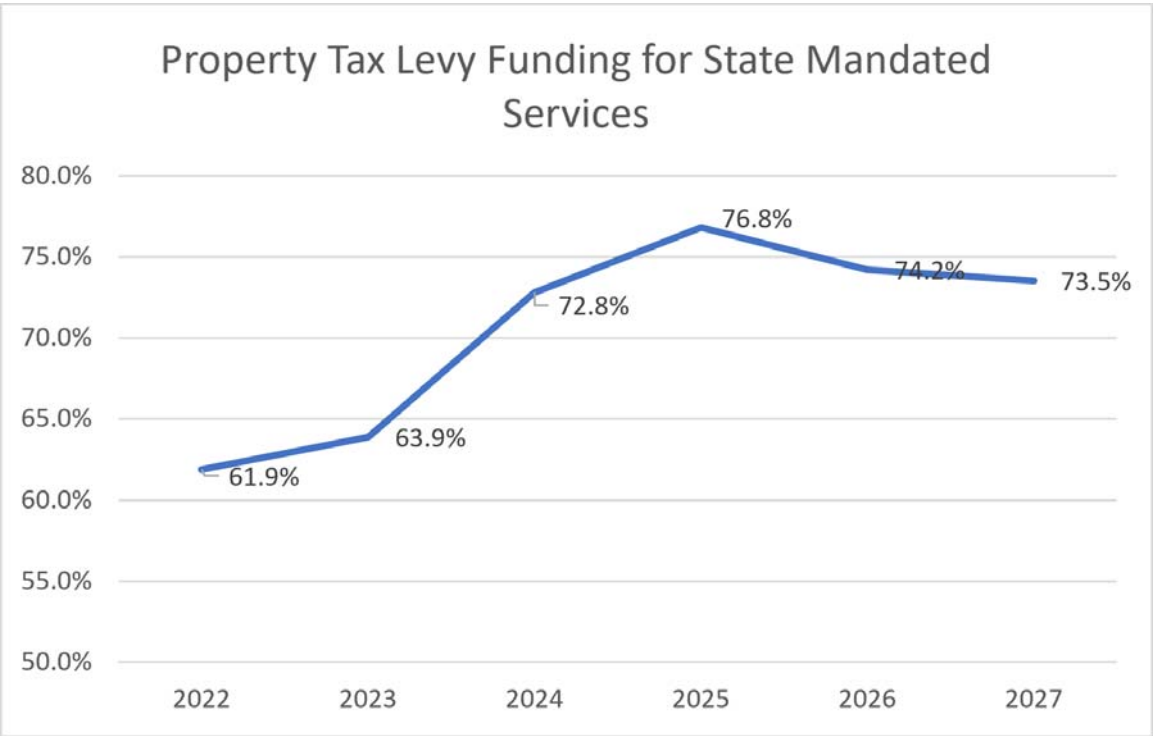
TO UNDERSTAND THE FISCAL CONSTRAINTS MILWAUKEE COUNTY IS UNDER,
IT IS IMPORTANT TO UNDERSTAND THE RECENT HISTORY OF STATE TAXES
AND AID TO MUNICIPALITIES.

Property Tax Levy for State Mandated Services



Wisconsin Counties are required to provide a wide range of state mandated services. These duties include critical areas of public safety, health and human services, court services, and other areas of general government. In Milwaukee County, significant local funding has been necessary to provide these mandated services, often limiting funding for other local priorities.

Local tax levy required to provide Milwaukee County’s mandated services peaked in 2025 at 76.8% of county tax levy (actual spend). The 2025-2027 state budget recognized the unique mandate to Milwaukee County to patrol Milwaukee County’s expressways and provided the Milwaukee County Sheriff’s Office with \$19 million in Expressway Policing Aids for 2026. This resulted in a slight reduction of local tax levy to support state mandated services. In 2027, Expressway Policing Aids remain flat. Milwaukee County will spend \$232.8 million dollars of County property tax levy on state mandated services in the 2027 Budget. This is again a slight decrease to 73.5% of total property taxes levied.



Property Tax Levy State Mandated Services (2022 - 2027)

	2022	2023	2024	2025	2026	2027
Total Mandated Services*	\$225.4	\$234.0	\$254.2	\$273.8	\$276.9	\$280.8
Less State Revenue Offsets**	(\$33.9)	(\$34.1)	(\$42.0)	(\$44.5)	(\$46.5)	(\$47.9)
Net County Levy for Mandated Services	\$191.6	\$200.0	\$212.2	\$229.4	\$230.4	\$232.9
Total County Property Taxes Levied	\$309.5	\$312.9	\$291.4	\$298.6	\$309.0	\$316.9
% of County Tax Levy for State Mandates	61.9%	63.9%	72.8%	76.8%	74.6%	73.5%

**State mandated services include: The Office of the Sheriff, Community Reintegration Center, District Attorney, Medical Examiner, Emergency Management, Courts, Department of Health & Human Services (areas of Youth Justice, Child Support, Disability Services), Behavioral Health Services, County Clerk & Election Commission, Civil Service Commission, Office of the Comptroller, County Board of Supervisors, and County Executive*

***State revenue offsets include state shared revenue, personal property tax aid, and state exempt computer aid*

MILWAUKEE COUNTY'S STRUCTURAL BUDGET DEFICIT EXISTS BECAUSE ONGOING COSTS CONTINUE TO GROW FASTER THAN REVENUES.

2027 Budget Frequently Asked Questions

A budgetary best practice recommended by the Government Finance Officers Association (GFOA) is to provide a list of the questions that might be most frequently asked about this year's budget. This is the familiar term FAQs. Some of the most pertinent questions related to the budget are as follows:

How much would this budget change my property taxes?

The change in individual property tax bills is subject to a number of factors, including changes across Milwaukee County in equalized values and tax levy changes made by local governments, the State of Wisconsin, and other taxing districts.

Based on Wisconsin Department of Revenue data, the cost to operate Milwaukee County government makes up approximately 14% of the \$2.2 billion in total property taxes levied in Milwaukee County, so other units of government and taxing

districts (school districts, technical colleges, municipal, special tax districts etc.) combined have a significant impact on your individual property tax bill. The 2026 Milwaukee County budget property tax levy increases by 2.5% or \$7.9 million compared to the 2026 level of \$301.1 million. Compared to the 2020 level of \$301.1 million, Milwaukee County's property tax levy has increased by an average of 0.7% each year. This figure is significantly lower than inflation and most other local government units.

Individual taxpayers may see a change in Milwaukee County's share of taxes on their bills due to a combination of changes in equalized value across the County and in the total amount of tax levied. The countywide increase in equalized property value (including Tax Incremental Districts) is 7.0%. Overall, Milwaukee County's 2027 property tax rate is projected to decrease from \$2.92 to \$2.80

Net General County Levy

	Total County Levy	Milwaukee County Equalized Value	Tax Rate per \$1,000	Tax Rate % Change Per \$1,000	Assessed Home Value Scenarios:*		
					Value \$ 150,000	Value \$ 250,000	Value \$ 350,000
2026 Adopted Budget	\$309,014,834	\$105,901,503,800	\$2.92		\$438	\$730	\$1,022
2027 Recommended Budget	\$316,885,905	\$113,314,609,066	\$2.80	-4.2%	\$420	\$700	\$980

* Relative to the assessed value scenarios, it is important to note that each municipality performs its own assessment of properties within its boundaries. In general, assessment rates will differ between individual properties based on (but not limited to) such factors as neighborhood, property type, and property condition. As a result, individual property owners will experience different tax rates based upon property assessments performed by any of the 19 municipalities within Milwaukee County in which they are located.

What are the key assumptions contributing to Milwaukee County’s structural budget deficit?

Milwaukee County’s structural budget deficit exists because ongoing costs to continue grow faster than revenues. The most recently completed Comptroller’s Five-Year Financial Forecast concludes that, on average, revenues will grow by just 1.0% while expenditures will grow by 3.5%. In 2023, Milwaukee County approved a 0.4% sales tax that is dedicated to pension costs. While this additional revenue provided a significant short-term benefit and decreases the amount of property taxes required to be dedicated to pension costs, the imbalance between expenditure and revenue growth means that in the long-term the County is likely to continue experiencing budget gaps in future years.

Is the pension contribution increasing?

Net pension costs increase slightly in 2027, mostly due to an increase in the share of County employees that are members of the Wisconsin Retirement System (WRS). All employees who join the County after January 2025 became members of WRS instead of the County’s legacy Employee Retirement System (ERS). The employee and employer contribution for general WRS employees is set by the Wisconsin Department of Employee Trust Funds at 7.25%. The ERS contribution rate for general employees is set by the pension actuary at 4.9%. Public safety represented employee contributions are subject to collective bargaining.

What is the Vehicle Registration Fee?

Milwaukee County is responsible for maintaining nearly 600 miles of roads, 96 bridges and a fleet of buses. Wisconsin State Statute 341.35(1) allows local governments to establish and implement a Vehicle Registration Fee (VRF) in addition to the regular annual fee paid for a vehicle. The fee applies to vehicles kept in the municipality or county where the vehicle is registered. This fee was first included in the 2017 Milwaukee County Adopted Budget. Revenues from this fee can only be used for transportation related activities such as roads, bridges, trails and public transportation.

Will employee health care contributions change?

For many years, Milwaukee County has experienced budgetary savings on the cost of medical claims, prescription drugs, and

rebate savings. However, in recent years this trend has reversed and significant increases in health care costs are impacting the budget. The 2027 budget includes a 2% to 5% increase to employee healthcare premiums. Even after this increase, Milwaukee County covers a higher share of employee health care costs than comparable government organizations.

Milwaukee County Health Care Monthly Premiums

*After Wellness Credit Is Applied

	2026	2027
Single	\$101	\$104
Eligible Employee + Child	\$149	\$152
Eligible Employee + Spouse	\$235	\$245
Eligible Employee + Family	\$264	\$274

How will Milwaukee County balance the budget?

In March 2026, the Office of the Comptroller estimated a 2027 budget gap of \$50.8 million.

Strategies to close the budget gap include:

- \$22 million of savings from issuing levy reduction targets to departments. Departments are required to absorb inflationary increases in their budget and propose further reductions to expenditures or increases to revenues.
- Implementing plan design changes to bring the County’s health care plan more in line with peer organizations.
- A \$22.1 million total withdrawal from the Debt Service Reserve, with \$12.1 dedicated as a one-time funding source for the transit system.

What are the key capital investments being made in this budget?

The 2027 recommended capital budget includes 87 separate sub-projects for a total of \$162.3 million in capital investments in Milwaukee County’s infrastructure (includes both County and non-County funding).The 2027 capital budget continues to emphasize improving Milwaukee County infrastructure and assets while managing long-term costs. The chart below lists the 15 largest capital projects, which together total \$113.5 million, or nearly 70 percent of the total capital budget.page break

Major Capital Projects

Project	Description	Total Project Cost/ Funding
WO066101	Traffic Safety - SS4A Investing in Vision Zero for All	25,510,075
WA045601	MKE Baggage Handling Control System Replacement	16,402,650
WC027602	IJCC: Courthouse Complex Owner Construction	15,820,000
WA041801	MKE Rehabilitate Taxiway W, Runway 1R/19L South of Taxiway W	12,866,210
WA042101	MKE Remove Runway 1R/19L (North of Taxiway W)	7,403,650
WP080301	Mitchell Park Domes Repairs	5,000,000
WH026101	S 76th St (CTH U) S Creekview Ct to W High St.	4,650,000
WG004201	Vel Phillips HVAC	4,153,180
WF061901	Countywide Vehicle and Equipment Replacement (CRNT) - 2027	3,736,000
WA043701	MKE Saver Lot A Parking Rehab	3,713,700
WP046801	SPORTS COMPLEX MUA	3,335,960
WP054501	Whitnall Golf Course Irrigation	3,081,140
WZ020901	Zoofari Building - Roof and HVAC Replacement	2,985,640
WI022001	Election Equipment Replacements	2,498,546
WP075201	Simmons Baseball and Softball Fields Lighting	2,346,610
WH028601	W Ryan Rd (CTH H)-S 96th St to STH 100 Reconstruction	2,200,000
WA043501	MKE Car Rental Lobby and Bathrooms Renovation	1,898,080
WP074601	Cooper Park – Parking Lot Redesign and Replacement	1,800,000
WP079001	Scout Lake Parking Lot and Paths	1,754,060
WI020904	Technology Lifecycle Replacements - IMSD - Phase 4	1,750,000
WP068201	Whitnall Clubhouse HVAC Rplcmnt and Kitchen-Bathroom Imprvs	1,598,370
WA044603	MKE Parking Structure Rehabilitation – Phase 3	1,416,000
WJ011001	CRC Boiler House Repair Strct Slab	1,244,430
WD020201	Wil-O-Way Underwood - New Splash Pad	1,219,260
WH028801	W. Good Hope Rd. (CTH PP)-N Teutonia Ave to I-43 Reconstruct	1,200,000
WH029101	Good Hope Rd (CTH PP)-N 76th St to .08 Miles East	1,187,331
WU030201	WMC Condo Agrmnt-Ext Pedestal-Concrete Repair and Replace	1,110,770
WA046001	MWC Security and Wildlife Perimeter Fencing Replacement	1,099,250
WP070501	COOL WATERS HEATERS	1,054,500
WU030103	WMC Saarinen Freight Elevator	1,012,180

What is the impact on compensation for Milwaukee County employees?

The 2027 Budget includes a 2% general increase at the start of the year, a slight increase to employee health care premiums, an increase to the County's Flexible Spending Account contribu-

tion, and no change in the ERS pension contribution rate. The table below shows that a example employee with a salary of \$60,000 would see an increase in take-home pay of approximately 2.8% in 2027.

Compensation Changes from Recent Budgets

	2026	2027
Salary at Start of Year	\$60,000	\$61,200
Health Care Premium Contribution	(\$3,168)	(\$3,288)
ERS Pension Contribution	(\$3,120)	(\$2,969)
County FSA Contribution	\$1,000	\$1,500
Net Salary After Contributions	\$54,892	\$56,413

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TO UNDERSTAND THE FISCAL CONSTRAINTS MILWAUKEE COUNTY IS UNDER,
IT IS IMPORTANT TO UNDERSTAND THE RECENT HISTORY OF STATE TAXES
AND AID TO MUNICIPALITIES.

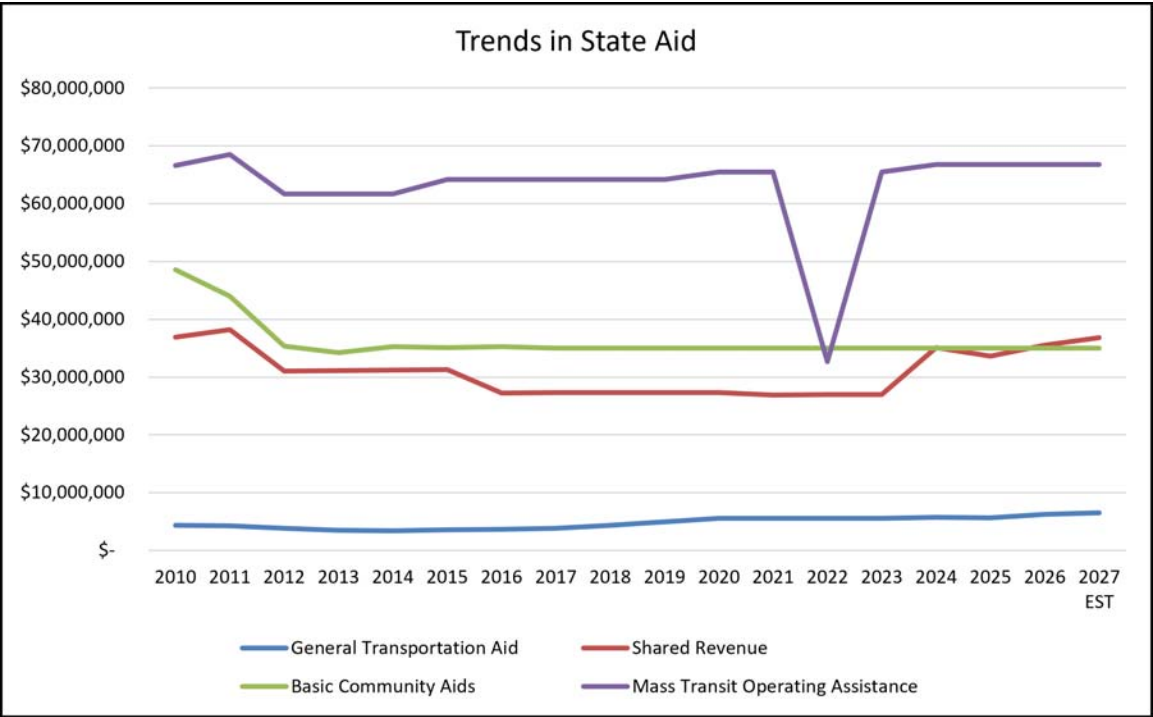
Trends in State Aid



A significant portion of Milwaukee County’s revenue comes from the State of Wisconsin. To understand the fiscal constraints Milwaukee County is under, it is important to understand the history of state revenue aids.

Major state funding sources that support the Milwaukee County budget include general transportation aid for highways,

basic community aids (which support human services programs), shared revenue (for County services), and mass transit operating assistance, which provide funding for the Milwaukee County Transit System (MCTS). The following chart demonstrates that these revenues have been largely flat and declining in past years.



In 2010, Milwaukee County received \$66.5 million of mass transit operating assistance; in 2027 the County anticipates receiving an amount of \$66.8 million in state aid for transit (85.20). State shared revenue has declined slightly from \$37 million in 2010 to \$36.9 million in 2027. Basic community aids have declined from \$48.6 million in 2010 to \$35.7 million in 2027. General transportation aids have increased from \$4.3 million in 2010 to \$6.6 million in 2027.

Combined, these four revenue sources have been reduced from \$156.5 million in 2010 to an estimated \$145.2 million in 2027. This is a reduction in real dollars not even adjusting for inflation. If Milwaukee County had received inflationary adjust-

ments across these revenue sources since 2000, for example, the 2027 revenue budget for these state aids would be \$120 million more than it is. This issue has contributed significantly to Milwaukee County's historical structural deficit.

Unless state funding sources continue to increase in future years, this funding situation will continue to put increased pressure on the County's property tax levy, add to future budget gaps, and impact service delivery.

OF THIS \$2.2 BILLION TOTAL OF PROPERTY TAXES PAID, MILWAUKEE COUNTY GOVERNMENT MAKES UP ABOUT 14%.

County Share of Property Taxes



The 2027 budget for Milwaukee County levies \$316,885,905 in taxes on property during the year, which is an increase from the 2026 Adopted budget of approximately \$7.8 million, or 2.55%.

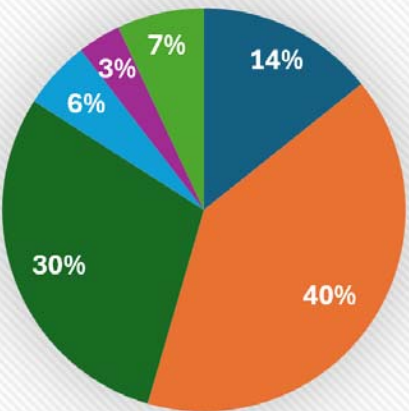
According to the Wisconsin Department of Revenue, citizens and businesses pay a total of approximately \$2.2 billion in property taxes to the various taxing entities in Milwaukee County. These entities include:

- Milwaukee County government.
- Municipal governments (cities and villages).

- School districts.
- Technical college.
- Special districts (such as the Milwaukee Metropolitan Sewerage District or the Southeast Wisconsin Regional Planning Commission).
- Tax Incremental Finance districts.

Of this \$2.2 billion total, Milwaukee County government makes up about 14%.

2025 DISTRIBUTION OF PROPERTY TAXES IN MILWAUKEE COUNTY



■ County Tax ■ K-12 School Tax ■ Municipal Tax ■ Special Districts Tax ■ Technical College Tax ■ TID Tax

2027 BUDGET FOR GENERAL COUNTY PURPOSES

	2026 Adopted Budget	2027 Recommended Budget	Change	Percent
EXPENDITURE	1,420,930,766	1,507,515,790	86,585,024	6.09%
REVENUE	1,111,915,932	1,190,629,885	78,713,953	7.08%
TAX LEVY	309,014,834	316,885,905	7,871,071	2.55%



MILWAUKEE COUNTY MUST FOCUS ON A LONG-TERM STRATEGY TO MATCH REVENUE AND EXPENDITURE GROWTH, TO SUPPORT LONG-TERM FISCAL SUSTAINABILITY.

Budget Assumptions

The “Budget Assumptions” section of the budget summarizes assumptions and changes regarding expenditures and revenues included in the 2027 budget.

Expenditures

Salaries & Wages The 2027 budget includes funding for a 2% salary increase effective in January 2027 for general employees. The 2027 budget also includes \$800,000 in funding to support salary increases for skilled trades employees to align pay more closely with the regional labor market and address recruitment and retention issues.

Pension Total pension costs increase by approximately \$5.9 million in 2027 due to an increase of \$8.3 million in Wisconsin Retirement System (WRS) costs (50% of this is offset by employee contributions based on state law), \$3.3 million increase in WRS costs due to a technical accounting change, a \$5.5 million decrease in Employee Retirement System costs based on pension actuary data, and a \$300,000 decrease in Pension Obligation Bond costs.

Health Care Costs In 2027, the County’s gross health, prescription drugs, and dental costs are expected to increase by a total of \$8.4 million over the 2026 Budget. This increase is based on recent experience and is offset by some savings related to plan design changes. The 2027 Fringe Benefits Budget also includes \$900,000 for employee health clinics (formerly funded by American Rescue Plan Act funds) and an increase from \$1,000 to \$1,500 in County match on employee Flexible Spending Account (FSA) funds.

Debt Service Reserve The 2027 budget includes the use of \$22.1 million from the Debt Service Reserve. This is an increase of \$11 million from Debt Service Reserve budgeted in 2026. \$12.1 million of the \$22.1 million is a one-time withdrawal to support Milwaukee County’s Transit/Paratransit System. This

one-time withdrawal will allow additional time for the County to request state funding to maintain current transit/paratransit service levels.

Inflationary Concerns In the most recent Milwaukee County Comptroller’s Five-Year Forecast, expenditures are predicted to increase by an average of 3.4% per year, while revenues continue to grow by only 1%. Revenue growth is limited to 1% because state and federal revenues have remained largely flat or increase only to offset increased expenditures in eligible areas. The state also places caps on the amount Milwaukee County can receive on locally collected property tax and sales taxes. Milwaukee County must continue to focus on a long-term strategy to match revenue and expenditure growth, while minimizing the impact of the current year structural deficit.

Revenues

American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Fund Milwaukee County directly received \$183.7 million in ARPA funding through the federal government’s State and Local Fiscal Recovery Fund. These funds were intended to allow flexibility for jurisdictions to meet local needs and fund local solutions to support families, small businesses, impacted industries, essential workers and the communities disproportionately affected by the COVID-19 pandemic.

Milwaukee County also received \$15 million in State of Wisconsin ARPA funding in 2022 to address a backlog of court cases due to the COVID-19 pandemic, and \$20 million of State ARPA funding to support construction of the Center for Forensic Science and Protective Medicine. Milwaukee County created an ARPA Task Force to make recommendations regarding use of

these funds. ARPA allocations have been approved primarily through the monthly Board of Supervisors meeting process, after a recommendation is made by the ARPA Task Force. ARPA revenues are not included in the operating budget. The U.S. Department of the Treasury required Milwaukee County to obligate all ARPA funds by December 31, 2024, and fully expend funds by December 31, 2026. Milwaukee County is currently closing ARPA spending by the federal deadline of December 31, 2026.

Property Tax Levy The 2027 budget includes a \$7.8 million increase in property taxes, which is the maximum amount allowed under the state levy limit. This amount includes approximately \$2.6 million related to net new construction, a \$171,116 reduction in Emergency Medical Services levy (based on technical changes), a \$5 million change in net Debt Service, and other adjustments.

Sales Tax Sales tax revenues in the 2027 budget increase by approximately \$6.8 million from \$195.6 million to \$202.4 million.

State & Federal Revenues State and federal revenues make up approximately 38% of Milwaukee County revenues in the 2027 budget. These revenues increase by \$39.6 million over the 2026 Adopted Budget. The largest driver of this increase is the capital budget which includes an additional \$43.2 million in federal funding. This is based on \$24.9 million from Safe

Streets and Roads for All to deliver traffic-safety improvements in high-crash corridors, and \$16.2 million for three airport projects focused on taxiways, runways, and wildlife perimeter fencing.

Unclaimed Money Pursuant to section 59.66 of the Wisconsin Statutes, the Milwaukee County Treasurer is to publish a notice that the treasurer's office possesses unclaimed money. If no legal claim is made within the time specified in such notice, all funds and interest earned are to be turned over to the General Fund of the Milwaukee County treasury. Every other year, the treasurer widely advertises unclaimed funds before they are forfeited. As a result, this revenue fluctuates from one year to the next and is difficult to predict. Funding is budgeted in this area in odd numbered years. In 2027, \$1.75 million is budgeted.

2025 Surplus According to state statute, \$5 million of surplus funds at the end of the fiscal year can be applied toward the subsequent year's budget. Additional surplus is dedicated to Debt Service Reserve. The 2027 budget includes \$5 million of revenue related to the 2025 surplus.

Vehicle Registration Fee (VRF) The 2027 budget includes \$16.8 million of Vehicle Registration Fee revenue, which is a reduction of \$400,000 from the 2026 budget based on past actuals. There is no change to the existing \$30 fee.

THE FIVE-YEAR FISCAL FORECAST HAS CONSISTENTLY SHOWN THAT MILWAUKEE COUNTY IS FACED WITH AN ONGOING STRUCTURAL DEFICIT.

Long-Range Fiscal Analysis

Since 2009, the Milwaukee County Comptroller has developed a five-year financial forecast, which provides a long-range fiscal analysis of the County's operating budget. The forecast provides policymakers and the public with insight into the fiscal situation faced by the County.

In April 2026, the Comptroller's Office completed an update of the five-year forecast covering years 2027-2031 (County Board File 26-374). The forecast shows expenditures outpacing reve-

nues in all fiscal years, resulting in an ongoing structural deficit. The forecast estimates that on average, revenue growth is limited to just 1.0% per year while expenditures grow by 3.4%. Revenue growth is limited by state statutes, and revenue increases are not projected to be enough to cover inflationary cost growth.

The 2027-2031 forecast estimated a \$50.8 million gap in 2027, growing to \$168.7 million by 2031.

Forecasted Expenditures & Revenues (2027 to 2031)

	Expenditure	Revenue	Structural Deficit	Cost-to-Continue
2027	1,366,985,485	1,316,137,623	(50,847,862)	(50,847,862)
2028	1,409,350,808	1,333,572,132	(75,778,677)	(24,930,815)
2029	1,444,720,719	1,340,424,479	(104,296,241)	(28,517,564)
2030	1,493,009,402	1,355,364,102	(137,645,300)	(33,349,059)
2031	1,539,414,375	1,370,702,784	(168,711,592)	(31,066,292)
			Average Gap:	(33,742,318)

Source: Milwaukee County Office of the Comptroller

2026 Forecast and Budget Detail

The fiscal forecast includes an estimated budget gap of \$50.8 million in upcoming fiscal year 2027. The gap is caused by an ongoing imbalance between revenues and expenditures. Expenditure increases are caused by inflationary pressures, and the 2027 forecast includes larger projections in expenditure increases in areas including health care, salaries, and overtime. Limitations or reductions on State and Federal revenue also have impacts on the forecast. To close the gap within the 2027 Recommended Budget, the County Executive issued levy reduc-

tion targets to departments who identified savings to close the gap. Health care plan design changes amounting to \$1.8 million are included in the 2027 budget. Sales tax revenues are growing by approximately \$7 million in the 2027 budget, which is higher than previously estimated.

Out Year Expenditures Continue to Grow Faster Than Revenues

The County relies heavily on State and Federal revenues, especially given that many of the services it provides are done so on

behalf of the State and Federal government. In recent years, many State and Federal revenues have declined or remained flat. Apart from State and Federal revenues, the County has limited ability to collect local revenues. Property tax remains the primary source of local funding in the County's revenue base. By law, the County is only able to raise tax levy for operating purposes by an amount equal to the percentage growth in net new construction. The average net new construction has been approximately 1.2%. Notably, this is significantly less than the average rate of inflation.

In the past, expenditures have been controlled through service model changes and other actions have been taken to reduce tax levy needs. Following are examples of actions that the County has taken to address the structural deficit:

- Restructuring of Other Post-Employment Benefits (OPEB)
- Realigning the share of health costs borne by employees and retirees
- Enforcing Employee Health and Pension Contributions
- Reducing budgeted staff (FTE) by 3,400 positions or approximately 50% since 2000
- Freezing salary step increases for employees and removing the salary step system
- Reducing the County's facilities footprint by 3 million square feet through the sale of under-utilized assets
- Deferring maintenance
- Adding the Vehicle Registration Fee
- Increasing earned revenue in Parks and other departments
- Accelerating funding of unfunded pension liability and reducing the assumed rate of return on the pension fund
- Annual department tax levy targets limiting the amount of funding that departments request in the annual budget process
- Stabilizing pension costs by issuing Pension Obligation Bonds starting in 2009

- Approval of 0.4% sales tax rate increase, providing a dedicated funding source for the County's unfunded pension liability

Additionally, the County continues to work on managing expenses by:

- Controlling overtime, sick leave, and other risk-type policies such as workers' compensation, to reduce payouts and liability accruals
- Looking for new ways to deliver services
- Working smarter, through the implementation of a new Enterprise Resource System to create efficiencies throughout the County in financial and human resources management, as well as, working towards the consolidation of multiple outdated IT systems to more efficient systems
- Decreasing energy spending

These and other practices have contributed to closing the County's budget gap on an annual basis. These actions have also driven down the County's cost-to-continue and structural deficit.

The forecast shows that the County has made progress in addressing its fiscal imbalance since the forecast model was introduced. However, in future years, expenditures continue to rise more rapidly than revenues. While expenditure growth is reduced due to the changes described above, the County will continue to face pressure to reduce costs due to this imbalance.

This situation requires continued examination of service delivery models, prudent use of one-time revenues, implementation of new revenue sources, and continual focus on reducing debt. Additionally, a thorough examination of rightsizing the County's facilities is necessary to reduce future capital and maintenance costs. The County must focus on bringing future needs in line with its ability to support capital funding. Therefore, the County must prioritize its programs and facilities and focus on those that deliver core services and those that operate in the most cost-efficient manner.

The 2027 GROSS EXPENDITURE BUDGET IS \$1,507,515,790 AN INCREASE OF \$86,585,024 (or 6.1%) FROM THE 2026 ADOPTED BUDGET

2027 Expenditure Analysis

The 2027 gross expenditure budget is \$1,507,515,790 an increase of \$86,585,024 (or about 6.1%) from the 2026 adopted budget. The expenditure increase in the 2027 budget is primarily driven by an increase of \$60,923,319 in Capital Outlay. The 2027 budget includes \$1,285,096,815 for departmental and non-departmental operations, \$60,100,412 for debt service, and \$162,318,563 for capital projects. In comparison with the 2026 adopted budget, operating budget expenditures, including debt service and trust funds, increase by \$31,305,086 (or about 2.4%) and capital budget expenditures increase by \$55,279,938 (or about 51.6%).

Departmental Narrative Appropriation Unit	Budgetary Control Appropriation Unit
Personnel Costs	Personnel Costs
Operation Costs	Operation Costs
	Other Charges
Debt & Depreciation	Debt & Depreciation
Capital Outlay	Capital Outlay
	Capital Contra
Interdepartmental Charges	Internal Service Charges
	Abatements

2027 Countywide Expenditure Highlights

As instituted in the 2018 budget, both active and legacy fringe benefit costs remain centralized. In 2027, these costs are only allocated out to those departments that are reimbursed by outside revenue sources. Additionally, changes made in 2018

related to charges apportioned to departmental budgets for covering the cost of provided interdepartmental services also remain centralized. These charges are represented in the Non-Departmental Expenditure narrative.

2027 Expenditure Highlights by Category

Personnel Costs, including fringe costs, increase by \$19,668,522 (or about 3.3%), of which \$10.2 million is attributed to an increase in salary, overtime, and social security.

Operation Costs, increase by \$14,330,622 (or about 2.2%), the largest contributing factors is a \$6.35 million increase to the operating aspect of Capital Projects and a combined \$6.5 million within the Department of Transportation.

Debt and Depreciation, increases by \$1,723,508 (or about 1.3%), this includes an increase of \$8.4 million in General County Debt Services.

Internal Service Charges, including the net total of abatements and cross charges between Milwaukee County departments, decreases by \$10,060,947 (or about -30.7%).

Capital Outlay increases by \$60,923,319 (or about 67.5%) compared to the prior year. This growth is primarily driven by higher capital outlay expenditures in Capital Projects (Agency 120). These changes include a \$14.8 million increase amongst 22 Parks Department capital projects and \$19.5 million for capital project "Traffic Safety: SS4A Investing in Vision Zero for All." The outlay in Airport capital projects increases by \$25.8 million, largely due to the "MKE Baggage Handling Control System Replacement" project (\$15.3 million) and the "MKE Rehabilitate Taxiway W and Runway 1R/19L South of Taxiway W" project (\$11 million).

2027 Expenditure Highlights by Functional Area

Below are summaries of major changes within most departments or organizational units by functional area for the operating budget. Please review the specific organizational or capital project narrative for more detailed information. If a department is not listed, it is because its expenditure budget did not change materially (less than 2%) from the 2025 adopted budget.

Legislative & Executive

County Board, expenditures increase by \$24,528 (or about 2%) as permitted under Wis. Stat. 59.60(7), providing the County Board maximum allowable expenditure authority or 0.4 percent of the tax levy.

Office of the County Executive, expenditures increase by \$22,662 (or about 2.2%), due to the county-wide 2% salary increase.

General Government

Election Commission, expenditures decrease by \$358,592 (or about -32.2%), the number of elections has decreased by 2 in 2027 compared to 2026.

Treasurer, expenditures increase by \$133,262 (or about 13.4%). Attributes include a \$95,000 increase to the advertising budget and \$37,474 to salary and social security.

County Clerk, expenditures increase by \$47,498 (or about 2.9%), due to a \$50,455 increase in salary and social security.

Register of Deeds, expenditures increase by \$87,911 (or about 5.6%), due to a \$137,277 increase to salary, overtime, and social security.

Office of the Comptroller, expenditures increase by \$478,601 (or about 7.8%). Auditing expenses increased by \$367,324.

Administrative

Department of Administrative Services, expenditures increase by \$2,900,401 (or about 7.1%). In 2027, \$1.7 million will be allocated to DAS Facilities for the Forensic Science Center operating costs, this is partially offset by an increase in revenue within the Medical Examiner's Office.

Corporation Counsel, expenditures increase by \$203,716 (or about 6.7%). This is due to a \$173,453 increase in salary and social security expenses.

Public Safety

Medical Examiner, expenditures increase by \$150,993 (or about 2.5%), \$100,000 of which is for the new Computed Tomography (CT) Scanner service contract. The remainder is due to the county-wide salary increase.

District Attorney, expenditures decrease by \$358,113 (or about -2.3%). Due to the loss of State Revenue, which supported the AXON Discovery software.

Office of Emergency Management, expenditures decrease by \$715,894 (or about -5.6%). This is primarily due to the completion of the Radio Replacement Project.

Courts & Judiciary

Combined Court Related Operations, expenditures increase by \$1,052,774 (or about 3.2%). Court fees increase a combined \$1.1 million for Adversary Counsel, Guardian AD Litem, and Interpreter fees.

Transportation

Highway Maintenance, expenditures decrease by \$1,129,863 (or about -3.8%). The following reductions are responsible for the decrease: asphalt \$550,000, concrete \$300,798, and cross-charges \$390,805.

Airport, expenditures increase \$7,661,535 (or about 7.1%). Airport operation costs increase \$5.2 million, primarily due to an increase to contractual services, Public Safety, and Fleet Services.

Transportation Services, expenditures decrease \$88,063 (or about -3.6%) of which \$69,420 is for salary, social security and legacy healthcare.

Health & Human Services

Behavioral Health Services (BHS), expenditures decrease by \$4,906,868 (or about -2.3%). Central Service Allocation costs decreased by \$3.2 million.

Department of Health and Human Services (DHHS), expenditures increase by \$8,601,643 (or about 4.7%), which includes a \$3.8 million increase in interdepartmental charges and a \$3.4 million increase in personnel, mainly due to increases in fringe costs.

Parks, Recreation & Culture

Zoological Department, expenditures increase by \$905,496 (or about 3.7%), due to yearly pay increase, maintenance, and repair.

Cultural Institutions, expenditures decrease \$254,000 (or about -10.4%). The War Memorial expenses decrease by \$44,000, Milwaukee Art Museum by \$190,000, and Charles Allis Art Museum by \$20,000.

Debt Service Function

General County Debt Service increases by \$9,787,431 (or about 19.5%) related to previously approved capital projects.

OPERATING EXPENDITURES BY FUNCTIONAL AREA

Operating Budget Expenditure Comparison

Total Operating & Capital Expenditures by Functional Area	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Recommended Budget	\$ Change from 2026 Budget	% Change from 2026 Budget
Legislative and Executive	2,837,049	2,435,195	2,724,559	2,755,924	31,365	1.2%
Administration	88,323,538	82,216,689	83,674,310	86,801,929	3,127,619	3.7%
Courts and Judiciary	43,981,148	38,482,959	40,077,291	41,052,809	975,518	2.4%
Public Safety	186,844,762	171,150,547	176,203,573	176,868,233	664,660	0.4%
General Government	12,157,623	10,508,233	11,409,456	11,798,136	388,680	3.4%
Transportation & Public Works	339,439,422	343,840,353	357,870,192	368,800,693	10,930,501	3.1%
Health & Human Services	425,541,954	389,693,636	398,634,122	402,328,897	3,694,775	0.9%
Parks, Recreation & Culture	85,102,668	80,070,438	82,276,754	83,918,612	1,641,858	2.0%
Debt Service	50,465,568	33,272,520	50,312,981	60,100,412	9,787,431	19.5%
Countywide Non-Departmental Expenses	101,272,496	205,516,989	110,708,903	110,771,582	62,679	0.1%
TOTAL	\$1,335,966,228	\$1,357,187,561	\$1,313,892,141	\$1,345,197,227	\$31,305,086	2.4%

1 The budgets for some Non-Departmental Expenditure organizations are technical in nature and do not have actual expenditures. These budgets include Offset to Internal Service Charges (1930) and Capital Outlay Depreciation Contra (1985).

CAPITAL EXPENDITURES BY FUNCTIONAL AREA

Capital Budget Expenditure Comparison

Total Operating & Capital Expenditures by Functional Area	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Recommended Budget	\$ Change from 2026 Budget	% Change from 2026 Budget
Administration	7,505,015	47,314,045	29,508,980	26,528,028	(2,980,952)	(10.1%)
Public Safety	1,072,620	1,525,019	931,670	3,396,396	2,464,726	264.5%
Transportation & Public Works	91,255,829	84,496,094	41,194,920	65,058,171	23,863,251	57.9%
Health & Human Services	39,818,167	38,010,331	697,260	4,819,780	4,122,520	591.2%
Parks, Recreation & Culture	38,812,851	74,172,385	34,705,795	62,516,188	27,810,393	80.1%
Capital Improvements	24,876,467	13,376,387	0	0	0	0.0%
TOTAL	\$203,340,949	\$258,894,262	\$107,038,625	\$162,318,563	\$55,279,938	51.6%

1 The budgets for some Non-Departmental Expenditure organizations are technical in nature and do not have actual expenditures. These budgets include Offset to Internal Service Charges (1930) and Capital Outlay Depreciation Contra (1985).

COMBINED CAPITAL & OPERATING EXPENDITURES BY FUNCTIONAL AREA

Budget Expenditure Comparison (Capital & Operating)

Total Operating & Capital Expenditures by Functional Area	2024 Actual	2025 Actual	2026 Adopted Budget	2027 Recommended Budget	\$ Change from 2026 Budget	% Change from 2026 Budget
Legislative & Executive	2,837,049	2,435,195	2,724,559	2,755,924	31,365	1.2%
Administration	88,323,538	92,681,529	83,674,310	86,801,929	3,127,619	3.7%
Courts and Judiciary	43,981,148	38,482,959	40,077,291	41,052,809	975,518	2.4%
Public Safety	186,844,762	171,150,547	176,203,573	176,868,233	664,660	0.4%
General Government	12,157,623	10,508,233	11,409,456	11,798,136	388,680	3.4%
Transportation & Public Works	339,439,422	343,840,353	357,870,192	368,800,693	10,930,501	3.1%
Health & Human Services	425,541,954	379,228,797	398,634,122	402,328,897	3,694,775	0.9%
Parks, Recreation & Culture	85,102,668	80,070,438	82,276,754	83,918,612	1,641,858	2.0%
Debt Service	50,465,568	33,272,520	50,312,981	60,100,412	9,787,431	19.5%
Countywide Non-Department Expense	101,272,496	205,516,989	110,708,903	110,771,582	62,679	0.1%
Capital Improvements	203,340,949	258,894,262	107,038,625	162,318,563	55,279,938	51.6%
TOTAL	\$1,539,307,177	\$1,616,081,822	\$1,420,930,766	\$1,507,515,790	\$86,585,024	6.1%

1 The budgets for some Non-Departmental Expenditure organizations are technical in nature and do not have actual expenditures. These budgets include Offset to Internal Service Charges (1930) and Capital Outlay Depreciation Contra (1985).

PROPERTY TAX LEVY REPRESENTS 21.0% OF BUDGETED REVENUES IN 2027 at \$316.9 MILLION

2027 Revenue Analysis

Realistic, conservative and accurate revenue estimates are a key building block in developing a fiscally sound budget. Milwaukee County combines the following four projection methods based on Government Finance Officers Association (GFOA) best practices to responsibly forecast revenue:

- **Informed and Expert Judgment** (e.g., the advice of department leaders).
- **Deterministic Technique** (e.g., formula based).
- **Time Series Technique** (e.g., trend analysis, rolling averages).
- **Estimates** from external sources or appropriated in adopted legislation (e.g., state and federal governments).

The GFOA's forecasting policy has adopted the following five-step process for conducting a revenue forecast:

1. **Define** the problem.
2. **Gather** information.
3. **Conduct** a Preliminary/Exploratory Analysis.
4. **Select** methods.
5. **Implement** methods.

As with the expenditure analysis, several revenue appropriation units are rolled into categories for illustration purposes in the departmental and non-departmental narratives. The combinations of major revenue types include the following:

Departmental Narrative Appropriation Unit	Revenue Appropriation Unit
Indirect Revenues	Indirect Revenues
State & Federal Revenues	Federal Revenues State Shared Revenues Other State Revenues
Other Direct Revenues	Direct Revenues Bond Proceeds Sales Tax Prior Year Surplus Vehicle Registration Fee
Property Tax Levy	Property Tax Levy

Revenue Overview

The 2027 revenue budget is \$1,507,515,790 an increase of \$86,585,024 or 6.1% from the 2026 adopted budget.

Total County Sales Tax increases by \$6.8 million (or 3.5%). This increase in budgeted sales tax for 2027 is based on review of sales tax collections as reported by the Wisconsin Department of Revenue. County Sales Tax Revenue accounts for approximately 13.4% of all budgeted revenues.

Bond and Note Proceeds are increased by \$1.2 million, (or 2.1%) for a total of \$58 million. This revenue source makes up 3.8% of total revenues for 2027.

Property tax levy represents 21% of budgeted revenues in 2027 at \$316.9 million. This is an increase of approximately \$7.8 million (or 2.5%) more than 2026.

Other State revenues increase by \$2.8 million, (or 1%) in 2027. This increase is largely driven by a \$1.6 million increase in Children, Youth and Family Services revenue in the Department of Health and Human Services (DHHS), reflecting new state grant

and reimbursement funding tied to youth correctional placement programs and an increase in Children's Long-Term Support enrollment growth. Combined Court Related Operations also sees an increase of \$1.3 million in Child Support Collection Cost revenue in 2027, based on a cooperative agreement with the State of Wisconsin through Child Support Services for reimbursement of a percentage of costs back to the Clerk of Circuit Courts.

Federal funding for the 2027 budget is \$135.1 million, which represents an increase of \$38.4 million (or 39.8%) from the 2026 budget and comprises 9% of the total 2027 budgeted revenue. This increase in federal revenue is driven primarily by \$43.2 million in additional federal funding for County capital projects including \$24.9 million from Safe Streets and Roads for All to deliver traffic-safety improvements in high-crash corridors, and \$16.2 million for three airport projects focused on taxiways, runways, and wildlife perimeter fencing. Transit will see a \$7.7 million reduction in federal revenue in 2027 primarily due to the spend down of federal COVID-19 relief funds.

State shared revenue is budgeted at \$36.8 million after all reductions. This is an increase of \$1.3 million (or 3.7%) over 2026. State shared revenue represents 2.4% of total revenues. Both the general aid and supplemental aid portions of the state

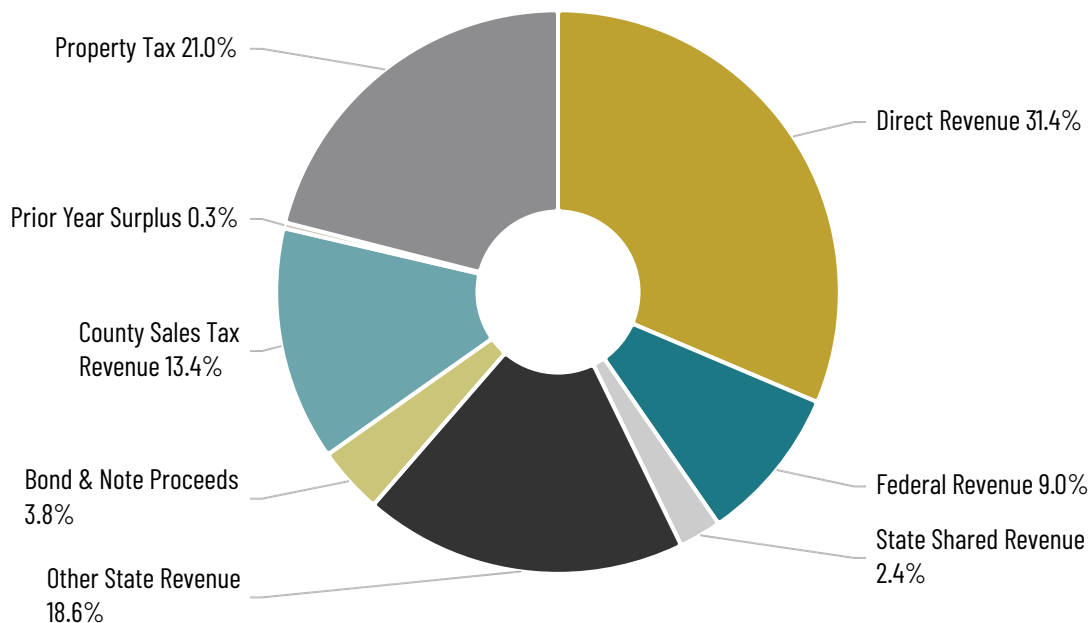
shared revenue payment increase by the percentage change in state sales tax revenues in the prior state fiscal year over the preceding year.

The remaining revenue, totaling \$5 million, is derived from prior year surplus.

Wisconsin State Statute 341.35(1) allows local governments to establish and implement a Vehicle Registration Fee (VRF) in addition to the regular annual state fee paid for a vehicle. The fee applies to vehicles kept in the municipality or county where the vehicle is registered. Revenues from this fee can only be used for transportation related activities such as roads, bridges, trails, and public transportation. Revenues of \$16.8 million are budgeted within the Department of Transportation Transit/Paratransit Division. This is a decrease of \$412,266 from 2026 Budget, based on actual collections to date.

A contribution of \$22.1 million from the Debt Service Reserve is included in 2027. This represents an increase of \$11 million from 2026 and includes a one-time contribution of \$12.1 million to Milwaukee County Transit/Paratransit System. This contribution will allow time for the County to advocate for increased and sustainable transit/paratransit revenues and complete the Bus Network Redesign project (currently in progress).

Composition of 2027 Budgeted Countywide Revenues



Revenue Highlights by Category

Direct revenue increases by approximately \$28.1 million (or 0.6%) in 2027 to \$473.2 million.

Sales tax revenue increases countywide by \$6.8 million in 2027, from \$195.6 million to \$202.4 million. This is based on sales tax collection in 2026, as reported by the Wisconsin DOR.

Federal revenue increases by a total of \$38.5 million (or 39.8%) in the 2027 budget. This increase in federal revenue is largely driven by additional Safe Streets and Roads for All federal capital funding and additional funding for three airport capital projects as noted above.

State revenue increases in 2027 by approximately 4.7% overall. Combined state revenue includes \$36.9 million in State Shared Revenue, as well as \$280 million in Other State Revenue, which is an increase of \$4.1 million from 2026. As indicated above, the majority of the increase relates to a \$1.3 million increase to State Shared Revenue, \$1.6 million in DHHS

reflecting new state grant and reimbursement funding tied to youth correctional placement programs and increases to Children's Long-Term Support enrollment growth and a \$1.3 million increase to Child Support Cost Collection revenue in Combined Court Related Operations based on a cooperative agreement with the State of Wisconsin.

Indirect revenues include charges by Milwaukee County departments to other departments for services. Indirect revenue includes employee contributions for pension, health care and other benefit premiums as well as other offsetting revenue. Detailed breakdowns of indirect revenues can be found in each appropriate department narrative as well as in Org 1950. This category also includes the revenue portion of Milwaukee County interdepartmental charges, which offset services provided from one Milwaukee County unit to another.

Org 1930 includes an abatement for all indirect revenues to ensure that countywide revenues are not overstated. Due to the abatement, countywide indirect revenues total \$0.

Operating Budget Revenue Comparison

Source	2025 Actual	2026 Adopted Budget	2027 Recommended Budget	\$ Change from 2026 Budget	% Change from 2026 Budget
Direct Revenue	487,116,157	423,518,398		20,449,822	4.8%
Federal Revenue	131,851,549	94,119,039	89,394,308	(4,724,731)	(5.0%)
State Shared Revenue	33,699,987	35,549,140	36,858,295	1,309,155	3.7%
Other State Revenue	259,137,317	274,604,420	274,886,762	282,342	0.1%
Bond & Note Proceeds	1,228,221	0	0	0	0.0%
County Sales Tax Revenue	189,325,433	195,595,113	202,440,942	6,845,829	3.5%
Prior Year Surplus	5,000,000	5,000,000	5,000,000	0	0.0%
Property Tax	298,631,348	285,506,031	292,648,700	7,142,669	2.5%
Total	\$1,405,990,014	\$1,313,892,141	\$1,345,197,227	\$31,305,086	2.4%

Capital Budget Revenue Comparison

Source	2025 Actual	2026 Adopted Budget	2027 Recommended Budget	\$ Change from 2026 Budget	% Change from 2026 Budget
Direct Revenue	15,900,460	21,544,368	29,220,807	7,676,439	35.6%
Federal Revenue	71,740,714	2,542,400	45,731,702	43,189,302	1,698.8%
Other State Revenue	27,886,328	2,631,332	5,110,017	2,478,685	94.2%
Bond & Note Proceeds	94,363,351	56,811,722	58,018,832	1,207,110	2.1%
Property Tax	0	23,508,803	24,237,205	728,402	3.1%
Total	\$209,890,854	\$107,038,625	\$162,318,563	\$55,279,938	51.6%

Budgeted Revenue Comparison (Capital & Operating)

Source	2025 Actual	2026 Adopted Budget	2027 Recommended Budget	\$ Change from 2026 Budget	% Change from 2026 Budget
Direct Revenue	503,016,618	445,062,766	473,189,027	28,126,261	6.3%
Federal Revenue	203,592,263	96,661,439	135,126,010	38,464,571	39.8%
State Shared Revenue	33,699,987	35,549,140	36,858,295	1,309,155	3.7%
Other State Revenue	287,023,646	277,235,752	279,996,779	2,761,027	1.0%
Bond & Note Proceeds	95,591,572	56,811,722	58,018,832	1,207,110	2.1%
County Sales Tax Revenue	189,325,433	195,595,113	202,440,942	6,845,829	3.5%
Prior Year Surplus	5,000,000	5,000,000	5,000,000	0	0.0%
Property Tax	298,631,348	309,014,834	316,885,905	7,871,071	2.5%
Total	\$1,615,880,868	\$1,420,930,766	\$1,507,515,790	\$86,585,024	6.1%

Comparison of Funded Full-Time Equivalent (FTE) Positions

BY FUNCTIONAL AREA

		2024	2025	2026	2027	2026 to 2027 Change
Legislative & Executive						
100	County Board of Supervisors	5.00	4.00	4.00	4.00	0.00
110	County Executive - General Office	9.00	8.00	8.00	8.00	0.00
103	County Executive - Office of Government Affairs	2.00	2.00	2.00	2.00	0.00
Total Legislative & Executive		16.00	14.00	14.00	14.00	0.00
Administration						
109	Office of Equity	8.00	7.00	7.00	7.00	0.00
112	Personnel Review Board, Civil Service Commission & Ethics Board	3.00	3.00	3.00	3.00	0.00
113	Corporation Counsel	26.00	26.00	26.00	27.00	1.00
114	Department of Human Resources	72.00	73.00	72.00	72.00	0.00
115	Department of Administrative Services	283.00	294.00	287.00	282.00	(5.00)
118	Office of Strategy, Budget & Performance	22.00	26.00	25.00	25.00	0.00
Total Administration		414.00	429.00	420.00	416.00	(4.00)
Courts and Judiciary						
200	Combined Court Related Operations	284.00	297.00	297.00	297.00	0.00
290	Courts - Pretrial Services	4.00	4.00	3.00	3.00	0.00
Total Courts and Judiciary		288.00	301.00	300.00	300.00	0.00
Public Safety						
400	Office of the Sheriff	703.00	708.00	729.00	731.00	2.00
430	Community Reintegration Center	366.00	363.00	358.00	358.00	0.00
450	Office of the District Attorney	165.00	165.00	165.00	166.00	1.00
480	Office of Emergency Management	61.00	71.00	71.00	70.00	(1.00)
490	Medical Examiner	37.00	36.00	36.00	35.00	(1.00)
Total Public Safety		1,332.00	1,343.00	1,359.00	1,360.00	1.00
General Government						
309	Office of the County Treasurer	10.00	10.00	10.00	10.00	0.00
327	Office of the County Clerk ¹	24.50	25.50	25.50	26.00	0.50
340	Office of the Register of Deeds	24.00	24.00	24.00	24.00	0.00
370	Office of the Comptroller	62.00	62.00	61.00	61.00	0.00
Total General Government		120.50	121.50	120.50	121.00	0.50
Transportation & Public Works						
504	Department of Transportation - Airport	234.00	234.00	236.00	236.00	0.00
509	Department of Transportation - Transportation Services	12.00	13.00	13.00	13.00	0.00
510	Department of Transportation - Highway Maintenance	118.24	119.00	119.00	118.84	(0.16)

Comparison of Funded Full-Time Equivalent (FTE) Positions

BY FUNCTIONAL AREA

		2024	2025	2026	2027	2026 to 2027 Change
530	Department of Transportation - Fleet Management	52.00	52.00	52.00	52.00	0.00
580	Department of Transportation - Director's Office	9.00	9.00	9.00	10.00	1.00
Total Transportation & Public Works		425.24	427.00	429.00	429.84	0.84
Health & Human Services						
630	Mental Health Board - Behavioral Health Services	313.50	314.25	282.00	284.00	2.00
800	Department of Health & Human Services	607.75	693.80	730.80	735.25	4.45
Total Health & Human Services		921.25	1,008.05	1,012.80	1,019.25	6.45
Parks, Recreation & Culture						
900	Department of Parks, Recreation & Culture	301.00	311.00	309.00	310.00	1.00
950	Zoological Department	165.10	168.10	168.10	172.50	4.40
991	UW - Extension	0.75	0.00	0.00	0.00	0.00
Total Parks, Recreation & Culture		466.85	479.10	477.10	482.50	5.40
TOTAL - ALL OPERATING DEPARTMENTS		3,983.84	4,122.65	4,132.40	4,142.59	10.19

1 FTEs for the Election Commission are included in the count for the County Clerk.

DEPARTMENT NARRATIVES

Budget Narrative Readers Guide

Legislative & Executive Function

General Government Function

Administrative Function

Courts & Judiciary Function

Public Safety Function

Transportation Function

Health & Human Services Function

Parks, Recreation & Culture Function

Debt Service Function

Non-Department Revenue Function

Non-Department Expense Function

Capital Improvements



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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THE GOAL OF THE BUDGET NARRATIVE IS TO PRESENT THIS BUSINESS PLAN IN A FORMAT THAT IS EASY TO READ AND INFORMATIVE FOR EVERYONE WHO HAS AN INTEREST IN MILWAUKEE COUNTY.

Budget Narrative Reader's Guide

The budget narrative serves as Milwaukee County's business plan for the upcoming year. It provides information to taxpayers, policymakers, stakeholders, community groups, and other interested parties about what Milwaukee County intends to produce with the resources provided to it. The goal of the budget narrative is to present this business plan in a format that is easy to read and informative for everyone who has an interest in Milwaukee County. We seek to achieve this goal in part by adopting best practices, which are exemplified by the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award, which Milwaukee County has received every year since 2015.

Structure of the Narrative

Each departmental narrative starts with one or more summary pages. The first page shows expenditures, revenues and tax levy for the entire department.

Staffing information for the entire department shows full-time equivalents (FTEs) based on full-time employees. Seasonal, hourly, pool, etc. positions are represented in dollars. Budgeted overtime is also represented in dollars. Following this information is a brief overview of the department's mission and structure.

Below each department's mission and structure is a section called "2027 Major Changes." This section describes the changes from the prior year, and may include any changes with policy implementation, personnel changes, changes in fees, new revenue or significant changes in revenue, or any other extraordinary changes.

After the departmental summary pages, the narrative shows detailed information about each program area, including:

Service Provision:

This indicates whether the program is mandated by state or federal law, committed via contract or other long-standing relationship, discretionary, or administrative in nature. Administrative program areas generally assist other areas of their own department or other Milwaukee County departments with basic business functions.

"How We Do It":

This table displays the resources dedicated to this program area, including expenditures, revenues, tax levy, and total FTEs.

"What We Do With It":

This table presents activity data that shows "how much" service is provided — for instance, the number of aquatics attendees at parks or the number of individuals served in the senior meal program.

"How Well We Do It":

This table shows performance measures for the program area. Many departments have identified and developed performance measures for several program areas; more will be created and included in future budget years, as this is intended to be an iterative process.

Strategic Overview:

The Strategic Overview section identifies the key strategic goal(s) of each program area. This section includes a brief description of how this program area addresses services or needs within its department. Where possible, the program area's key performance indicators ("What We Do With It" and "How Well We Do It") connect to the department's overall goals.

Strategic Implementation:

This section includes any changes to the program area for the 2027 budget compared to the 2026 adopted budget. It also identifies ways in which the scope of the program area described in the Strategic Overview section has been impacted by funding levels in the 2027 budget. This area includes details about positions, services or initiatives that have been increased or decreased. Where necessary, this section describes impacts to performance that are the result of changes in funding.

Milwaukee County is actively developing ways to report progress by County department. Building on the “Scorecard Report” sections first introduced in the 2025 Recommended budget, the County Executive asks several departments to update this again in 2027. “Scorecard Reports” visually present progress updates and combined with quantitative and qualitative data, provide high-level overviews of department’s progress toward its strategic goals. Instead of being printed in the 2027 budget document, this year, [Scorecards](#) are displayed on the County’s website for easier access.

DEPARTMENT NARRATIVES

LEGISLATIVE & EXECUTIVE FUNCTION

100 - County Board of Supervisors

110 - County Executive - General Office

103 - County Executive - Office of Government Affairs



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget*	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	1,073,459	954,886	1,052,530	1,067,063	14,533
Operations Costs	101,461	127,733	183,528	200,481	16,953
Debt & Depreciation	0	0	0	0	0
Interdepartmental Charges	0	0	0	0	0
Total Expenditures	\$1,174,920	\$1,082,619	\$1,236,059	\$1,267,544	\$31,485
Revenues					
Other Direct Revenue	0	0	0	0	0
State & Federal Revenue	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$1,174,920	\$1,082,619	\$1,236,059	\$1,267,544	\$31,485
Personnel					
Full Time Pos (FTE)	5.00	4.00	4.00	4.00	0.00
Overtime \$	0	21	0	0	0
Seasonal/Hourly/Pool	56,308	56,308	56,854	57,947	1,093

*Wis. Stat. 59.60(7) requires that the County Board tax levy not exceed 0.4% of the County's overall tax levy each year. Following budget adoption annually, the County Board's Adopted tax levy is adjusted by fund transfer to adhere to this requirement. For 2026 Budget, the County Board's Adopted Tax Levy was reduced from \$1,243,016 to \$1,236,059 in accordance with this Statute.

Department Mission:

The Board is a legislative branch of local government, and Supervisors may collaborate to initiate policies, provide legislative oversight of County operations, and propel equity. To achieve the County's vision, the Board is guided by the principles of preparation, collaboration, sustainability, decorum, and racial equity. We lead with our shared mission, "We enhance the quality of life in Milwaukee County through great public service."

The Board as a governing body, and Supervisors as independently elected representatives of their districts, directly engage internal partners and external stakeholders to inform County legislative decision-making. In alignment with our engagement goals, the legislative branch coordinated efforts to create the new "For the People" room as an inclusive space adjacent to the Board where visitors are invited to use modern technology to connect directly with their elected officials and County services.

Legislative recommendations on County policies and oversight of service delivery are made with transparency in public meetings of standing committees and the Board. To promote engagement and public access in these proceedings, the Board creates monthly calendar graphics for each legislative cycle: one with internal timelines to support district office operations and term planning, and another for external audiences that provides meeting dates, participation information, and a QR code linking directly to committee materials and access details online in CLIC (County Legislative Information Center).

Board proceedings on CLIC also are livestreamed with closed captioning in English and Spanish, expanding access to legislative proceedings while strengthening transparency because of policy action initiated by the Board. This outcome reflects how representative government creates enhanced opportunities for residents to engage with the elected officials who bring forward the needs, priorities, and perspectives of the communities they represent, building a government that is more accessible, responsive, and connected to the residents of Milwaukee County.

These engaging graphics are produced and distributed through a collaborative, staff-led publication: the INTERNAL Report. The INTERNAL Report is shared with Supervisors and across County departments who support the Board. Responsive to Supervisors' feedback requesting communications that are more visual and accessible than traditional emails and memoranda, the publication is regularly updated to reflect current legislative priorities and features operational resources, including Board forms and event maps; staff Team recognitions; and uplifts of County activities, including Juneteenth and Pride, to strengthen awareness, engagement, community, and collaboration.

Department Vision:

The legislative branch is committed to the County's vision that, "By achieving racial equity, Milwaukee is the healthiest county in Wisconsin." Supervisors set a framework for inclusive government by initiating the creation of the Office of Equity, declaring racism a public health crisis, and adopting an ordinance to achieve racial equity.

Fostering decision-making on policy and budget through a racial equity lens supports advancement of the County's vision. To further advance that vision, the Board expanded the scope of the Health Committee to focus on equity and strategic planning. This legislative action breaks down silos within County government and creates a space for stakeholders to learn from each other and identify opportunities for collaboration.

The County Board also established the Audit Committee as a dedicated forum to support legislative oversight of County operations. The Committee provides a countywide perspective that extends beyond review confined to individual departments, avoiding siloed oversight while reflecting principles of checks and balances to strengthen accountability, transparency, and public confidence in County government.

Advancing the County's commitment to inclusive government also requires reducing barriers to public participation. To further that commitment, the Board has codified changes that expand access by creating avenues for the public to participate in committee meetings remotely. This change addresses a long-standing barrier by reducing the need for residents to travel to the Courthouse during traditional daytime work hours to provide in-person testimony, creating more opportunities for community members with varied schedules to engage in the legislative process.

As part of creating inclusive virtual spaces, Supervisors and County officials participating in committee and Board meetings may request customized Teams backgrounds that recognize and uplift County observances rooted in equity, including Black History Month, Women's History Month, and Latiné Heritage Month. Available for all County virtual meetings, these backgrounds provide a visible expression of belonging that reflects the diverse communities served by Milwaukee County.

Supervisors also are committed to cultivating the next generation of leaders with the reimagined Milwaukee County Youth Commission, which includes youth representation from each Supervisory District, and the Board's first paid internship program. Together, these initiatives give young people a voice in today's decisions and the opportunity to lead tomorrow, strengthening representative government for generations to come.

Department Description:

The Board consists of 18 elected Supervisors, each chosen by voters within a Supervisory District to represent the interests, priorities, and perspectives of their communities while exercising the independent judgment entrusted to them through elected office. Supporting the legislative branch is a collaborative team of professionals who develop resources, provide expertise, and deliver operational support to the district offices of all independently elected Supervisors and the Board as they carry out those responsibilities on behalf of Milwaukee County residents.

Major Changes

- The 2026 Adopted Budget included a levy of \$1,243,016 for the County Board which was \$6,597 over the 0.4% statutory levy cap. Per the adopted budget language, a fund transfer was processed in early 2026 moving \$6,957 in expenditure authority out of the County Board budget to comply with 2013 Wisconsin Act 14. The final 2026 levy for the County Board is \$1,236,059.
- Compensation of elected Supervisors and departmental expenditures also are subject to the limit of the statutory cap and conforming local ordinances. Based on ordinance, Supervisor salaries are automatically increased based on the Comptroller's biennial certification

every other September. For the term beginning April 2026, annual salary and social security expenditures for County Board Supervisors increased by \$35,736, from \$626,701 to \$662,437. The 2026 Adopted Budget included \$24,449 or approximately 2/3 of the total increase and the remaining \$11,287 or approximately 1/3 must be budgeted in 2027 for a total salary and social security expenditure budget of \$662,437.

Strategic Program Area: County Board**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget*	2027 Budget	2026/2027 Variance
Expenditures	1,174,920	1,082,619	1,236,059	1,267,544	31,485
Revenues	0	0	0	0	0
Tax Levy	1,174,920	1,082,619	1,236,059	1,267,544	31,485
Full Time Pos (FTE)	5.00	4.00	4.00	4.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Estimate	2027 Estimate
The Board is a diverse legislative body comprised of 18 officials who are independently elected by voters in separate districts across Milwaukee County to serve two-year terms. Each Supervisor represents a district of more than 50,000 County residents and exercises independent judgment in setting legislative priorities, conducting oversight, and representing the interests and perspectives of their communities. While the Board and district offices assist residents with constituent services and referrals, the legislative role is to establish policy and provide oversight, rather than deliver direct County services. Through the legislative committee process, the Board creates public forums for reviewing information, considering policy recommendations, and conducting oversight of County operations. The Board's actions reflect the responsibilities entrusted to elected officials, including the creation of a dedicated Audit Committee to provide more focused reviews of County audit reports and related data, and the expansion of the Health Committee's scope to include equity and strategic planning. The Board also expanded the number of seats on the Parks Committee, putting more voices across the County at the table when recommendations are made on our community's green spaces. These actions strengthen transparency, reduce silos across County government, and create opportunities for more coordinated review, collaboration, and informed decision-making. Board staff support this work by providing resources, information, and operational assistance that allow Supervisors to carry out their elected responsibilities and remain accountable to the residents they represent.				

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
As a policy-making body, the primary work of the Board is conducted through its legislative process, including committee structures, intentional committee appointments, public meetings, oversight activities, and legislative actions that are publicly accessible through CLIC. This transparent framework provides residents with access to the work of their elected representatives and the legislative process that shapes County policy. With racial equity guiding legislative priorities, the Board incorporates this lens into policy review, oversight, and decision-making to advance inclusion, address disparities, and support outcomes aligned with the County's vision.				

Strategic Overview:

The electorate votes into office a new Board every two years. The 2026-2028 term began on April 20, 2026, with the Organizational Meeting. The 2028-2030 term will start with the April 17, 2028, scheduled Organizational Meeting.

State-imposed stipulations mandate several elements of the structure and responsibilities of the County Board, including a tax levy cap on this department's annual budget of no more than 0.4 percent of the total tax levy with limited exceptions. These resource limitations increasingly undermine elected officials' capacity to represent residents, deliver constituent services, grow community presence, and advance collaborative policies. With our partners in County government, the Board confronts the challenges of these limitations.

Strategic Implementation:

Strategic implementation for the Board reflects the two-year cycle of representative government, with priorities shaped by voters through elections and carried forward by independently elected Supervisors. Through the legislative process, the Board advances County priorities by adopting the annual budget, ordinances, and resolutions; establishing committee structures and oversight processes; and creating public forums for policy discussion and accountability.

At the department level, Board staff support this work by providing resources, information, communications, and operational tools that support Supervisors as they carry out their elected responsibilities. The expansion of committee functions, such as the Health Committee's focus on equity and strategic planning, reflects the Board's role in setting legislative priorities. Resources that support transparency, public engagement, and access to the legislative process include reference files, eComments, virtual testimony, shared newsletter content, and coordinated communications, including public meeting graphics.

Additional Program Details:

The 2027 Budget shall provide the County Board with the maximum expenditure authority permitted under Wis. Stat. 59.60(7). This amount is 0.4 percent of the county portion of the adopted tax levy.

If the Adopted Budget, after consideration of any vetoes, results in too much expenditure authority in Agency 100, the Comptroller shall prepare an appropriation transfer from the County Board to Agency 194-1945 - Appropriation for Contingencies to reduce the amount of expenditures to the legal limit. Likewise, if the Adopted Budget permits additional expenditure authority for the County Board, the Comptroller shall prepare an appropriation transfer to transfer funds from the Appropriation for Contingencies to the County Board in accordance with provisions of Wis. Stat. 59.60(7).

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	1,091,034	889,245	947,960	967,217	19,257
Operations Costs	60,754	39,946	58,682	61,086	2,404
Debt & Depreciation	0	0	0	0	0
Interdepartmental Charges	38,669	11,164	39,489	40,490	1,001
Total Expenditures	\$1,190,457	\$940,354	\$1,046,131	\$1,068,793	\$22,662
Revenues					
Other Direct Revenue	0	0	0	0	0
State & Federal Revenue	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$1,190,457	\$940,354	\$1,046,131	\$1,068,793	\$22,662
Personnel					
Full Time Pos (FTE)	9.00	8.00	8.00	8.00	0.00
Overtime \$	0	0	0	0	0
Seasonal/Hourly/Pool	24,363	24,363	24,599	24,832	233

Department Mission:

The Milwaukee County Executive works to create a healthy, enjoyable and prosperous community for all people in Milwaukee County by providing leadership, vision, and by managing and directing high-quality, responsive and cost-effective government services. The County Executive is committed to using a racial equity lens to examine the policies and practices of Milwaukee County so everyone can thrive.

Department Vision:

By achieving racial equity, Milwaukee County is the healthiest county in Wisconsin.

Department Description:

The County Executive is the elected chief executive officer for Milwaukee County. The County Executive has the following duties and responsibilities: coordinate and direct all administrative and management functions of county government; appoint, supervise, and direct all department heads and members of boards and commissions; recommend annually a county budget to the County Board.

Strategic Program Area: County Executive – General Office**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,190,457	940,354	1,046,131	1,068,793	22,662
Revenues	0	0	0	0	0
Tax Levy	1,190,457	940,354	1,046,131	1,068,793	22,662
Full Time Pos (FTE)	9.00	8.00	8.00	8.00	0.00

Strategic Overview:

The Office of the County Executive creates and executes the county's vision and mission.

Vision: By achieving racial equity, Milwaukee County is the healthiest county in Wisconsin.

Mission: We enhance the quality of life in Milwaukee County through great public service.

Strategic Implementation:

In 2019, Milwaukee County became the first jurisdiction in the nation to declare racism a public health crisis. This declaration set the stage for a focused effort to become the healthiest county in Wisconsin by achieving racial equity. Several studies done in the last decade have shown that differences in health outcomes are a direct result of social determinants of health, such as income level, educational attainment and neighborhood safety. Social determinants of health play a tremendous role in life expectancy and most health status measures. Government has had a significant impact on these health outcomes, and not always for the better. For generations, racist policies and practices of governments at all levels have unequally distributed health care access, opportunities for high wage jobs and education access. Milwaukee County is no exception.

With this in mind, in 2019 Milwaukee County launched its first strategic plan in 20 years to focus on achieving health and racial equity. The plan includes the following strategic focus areas and objectives:

1) Create Intentional Inclusion – Every level of Milwaukee County government will reflect the full diversity of the County; and the County will create and nurture an inclusive culture throughout the organization.

Objective 1A: Reflect the full diversity of the County at every level of County government.

Objective 1B: Create and nurture an inclusive culture across the County.

Objective 1C: Increase the number of County contracts awarded to minority and women-owned businesses.

2) Bridge the Gap – Milwaukee County will determine what, where and how services are delivered based on the resolution of health disparities; break down silos across County government to maximize access and quality of services offered; and apply a racial equity lens to all decisions.

Objective 2A: Determine what, where and how we deliver services based on the resolution of health disparities.

Objective 2B: Break down silos across County government to maximize access to and quality of services offered.

Objective 2C: Apply a racial equity lens to all decisions.

3) Invest in Equity – Milwaukee County will invest upstream to address the root causes of health disparities; enhance the County's fiscal health and sustainability; and dismantle barriers to achieving diverse and inclusive communities.

Objective 3A: Invest "upstream" to address root causes of health disparities.

Objective 3B: Enhance the County's fiscal health and sustainability.

Objective 3C: Dismantle barriers to diverse and inclusive communities.

Eight staff positions and two paid intern positions are included in the 2027 budget to assist the County Executive in day-to-day administrative oversight and management of Milwaukee County. The tax levy variance is primarily related to the salary increase for general employees effective January 2027. Over the next year, the County Executive's Office will continue to engage partners, elected officials, and community members to further advance Milwaukee County's mission, vision and strategic plan.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	282,603	135,781	231,106	221,375	(9,731)
Operations Costs	189,069	276,440	204,306	198,212	(6,094)
Interdepartmental Charges	0	0	0	0	0
Total Expenditures	\$471,672	\$412,221	\$435,412	\$419,587	(\$15,825)
Revenues					
Other Direct Revenue	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$471,672	\$412,221	\$435,412	\$419,587	(\$15,825)
Personnel					
Full Time Pos (FTE)	2.00	2.00	2.00	2.00	0.00

Department Mission:

The mission of the Office of Government Affairs is to represent Milwaukee County's interests before local, state, and federal governments. The Office works to build productive relationships with other governmental units, non-profit agencies, and private sector partners to identify and pursue opportunities to improve the quality of services and reduce costs to Milwaukee County taxpayers.

Department Vision:

The Office of Government Affairs includes two full-time positions who work to fulfill its mission of representing the County's interests while building partnerships across governmental jurisdictions.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
The Kammer Group LLC	Professional services agreement for State lobbying consulting.	\$80,000

Strategic Program Area: Government Affairs**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	471,672	412,221	435,412	419,587	(15,825)
Revenues	0	0	0	0	0
Tax Levy	471,672	412,221	435,412	419,587	(15,825)
Full Time Pos (FTE)	2.00	2.00	2.00	2.00	0.00

Strategic Overview:

The Office of Government Affairs seeks to represent Milwaukee County's interests by requesting increased state and federal funding for County services.

Strategic Implementation:

The funding provided supports two full-time positions to represent the County's interests before other units and levels of government. In the 2027 budget, funds are focused on supporting personnel costs and contractual services that support activities at the state and federal levels. The Office of Government Affairs (OGA), through its activities and in partnership with other county departments, has secured approximately \$200 million in funding for Milwaukee County over the last six years.

Specifically, OGA has been the most successful local government in the state relative to the number of projects awarded funding through the Congressionally Directed Spending process, helping to secure more than \$20 million since federal fiscal year 2022. In collaboration with other departments, OGA secured the most significant funding increase for Milwaukee County in decades by implementing an additional local option sales tax and increased shared revenue payments, both of which will continue to grow with increased economic activity.

Additionally, OGA enabled Milwaukee County to retain a significant revenue-generating cultural asset while securing a higher percentage of local sales tax revenues and eliminating legacy pension costs from the levy, allowing for greater investment in capital projects. The Office of Government Affairs funding will be utilized to continue efforts to secure additional state and federal funding for Milwaukee County, including advocacy for increased and sustained funding for the Milwaukee County Transit System.

DEPARTMENT NARRATIVES

GENERAL GOVERNMENT FUNCTION

309 - Office of the County Treasurer

327 - Office of the County Clerk

340 - Office of the Register of Deeds

370 - Office of the Comptroller



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	872,463	686,778	710,559	748,033	37,474
Operations Costs	157,911	309,651	285,179	380,967	95,788
Debt & Depreciation	0	0	0	0	0
Interdepartmental Charges	0	0	0	0	0
Total Expenditures	\$1,030,374	\$996,429	\$995,738	\$1,129,000	\$133,262
Revenues					
Other Direct Revenue	2,950,857	2,585,856	2,230,000	2,380,000	150,000
Total Revenues	\$2,950,857	\$2,585,856	\$2,230,000	\$2,380,000	\$150,000
Tax Levy	(\$1,920,483)	(\$1,589,428)	(\$1,234,262)	(\$1,251,000)	(\$16,738)
Personnel					
Full Time Pos (FTE)	10.00	10.00	10.00	10.00	0.00
Overtime \$	27,296	648	0	0	0

Department Mission:

The Milwaukee County Treasurer's Office provides prompt, high-quality services to sustain the overall operation of County government. For the benefit of Milwaukee County's citizens, the Treasurer's Office provides these services by efficiently carrying out the functions of cash receipt and disbursement, property tax services, and investments.

Department Description:

The Office of the Treasurer has five distinct functions:

Banking Services - This function is responsible for county wide banking functions, internet banking access, bank account and money management, and account reconciliation.

Cash Receipting and Check Distribution - This function is responsible for check printing, processing and distribution. Services in this area include the certifying of retirement check issues, processing check replacements for misplaced, stolen, or voided items, and the publication of unclaimed monies.

Accounts Receivable - This function is responsible for county-wide accounts receivable. Accounts Receivable is the result of a recommendation by the executive sponsor of the county-wide Enterprise Resource Planning (ERP) system. The ERP recommended the accommodation of a new centralized accounts receivable function for Milwaukee County. The Office of the Treasurer agreed to house this function due to the similarities between accounts receivable functions and operational duties currently performed.

Property Tax Collection - This function is responsible for the collection of delinquent property taxes for the 18 municipalities located in Milwaukee County. The County purchases delinquent tax receivables from municipalities, then collects outstanding balances and initiates foreclosure proceedings.

Investment Management - This function is responsible for long and short-term investment of operating funds not needed for immediate use. To maximize investment revenue, the County sets the investment policy and contracts independent investment advisors to directly manage the funds.

Strategic Program Area: Banking Services & Delinquent Property Tax Collection**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,030,374	996,429	995,738	1,129,000	133,262
Revenues	2,950,857	2,585,856	2,230,000	2,380,000	150,000
Tax Levy	(1,920,483)	(1,589,428)	(1,234,262)	(1,251,000)	(16,738)
Full Time Pos (FTE)	10.00	10.00	10.00	10.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Delinquent Tax Notices Processed	3,965	4,944	7,000	6,000
Payments Issued	66,263	65,145	70,000	66,000
Unpaid Property Tax Parcels Submitted	2,010	2,168	1,800	2,000

Strategic Overview:

The Accounts Receivable function was added to the department in 2020. The purpose of this function is to provide centralized accounts receivable services for Milwaukee County. This includes departmental billing and grant payments received.

Strategic Implementation:

10.0 FTE are employed in this SPA to oversee banking services, cash ledger transactions, accounts receivable, check printing and distributing, property tax collection, and investment management functions.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	2,227,299	1,823,257	1,897,528	1,998,241	100,713
Operations Costs	713,956	284,076	831,380	419,573	(411,807)
Debt & Depreciation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Interdepartmental Charges	0	0	0	0	0
Total Expenditures	\$2,941,255	\$2,107,332	\$2,728,908	\$2,417,814	(\$311,094)
Revenues					
Other Direct Revenue	281,297	296,029	618,105	668,135	50,030
State & Federal Revenue	86,118	167,183	85,000	45,000	(40,000)
Indirect Revenue	0	21	0	0	0
Total Revenues	\$367,415	\$463,233	\$703,105	\$713,135	\$10,030
Tax Levy	\$2,573,840	\$1,644,099	\$2,025,803	\$1,704,679	(\$321,124)
Personnel					
Full Time Pos (FTE)	24.50	25.50	25.50	26.00	0.50
Overtime \$	805	2,040	0	0	0
Seasonal/Hourly/Pool	52,039	52,039	45,298	53,669	8,371

Department Mission:

The mission of the County Clerk's Office is to support the activities of the Milwaukee County Board of Supervisors, the election activities of the Milwaukee County Election Commission, and the general operations of County government. The County Clerk's Office strives to provide high quality services to the public at the lowest cost to the taxpayers.

The Milwaukee County Election Commission administers elections in accordance with state statute and administrative procedures. The Milwaukee County Election Commission provides these services in conjunction with the direction and guidance of the Wisconsin Elections Commission. The County Election Commission maintains cooperative working relationships with State election administrators, 18 Milwaukee County Municipal clerks, and the City of Milwaukee Election Commission to effectively administer elections in Milwaukee County.

Department Vision:

The Milwaukee County Clerk's Office will continue to provide the highest quality service at the lowest cost possible. The County Clerk's Office will seek ways to maximize efficiency in every area of service it provides and will continue to advertise its services to the public to increase revenue.

The Milwaukee County Election Commission exists to administer federal, state, and local elections. The Election Commission administers these elections in a manner that fosters public trust in the accuracy, efficiency, and fairness of elections and develops confidence in the democratic process.

Department Description:

The independently elected County Clerk administers and records the proceedings of the County Board of Supervisors, maintains all legislative files, staffs County Board meetings and committees, updates existing ordinances and publishes new ordinances online.

The County Clerk's Office runs and maintains the legislative workflow software Legistar, its public-facing counterpart, the Milwaukee County Legislative Information Center (CLIC) and all the hardware and software that accompanies it.

The Clerk's Office provides support to the County Board through 6.0 FTE Administrative Secretary Legislative Assistant III positions.

The County Clerk issues marriage licenses and domestic partnership terminations, registers all lobbyists and lobbying principals, and reports lobbying registrations and expenditures to the County Board, County Executive, and the public.

The Office of the County Clerk serves as an information clearing house by: receiving and processing claims, court summons and complaints naming Milwaukee County; maintaining the central file of county deeds, contracts, insurance policies, agreements, leases, easements, and certificates of title for all county-owned vehicles; administering oaths of office and maintaining record of such oaths; receiving and publicly opening all sealed bids for County public improvement projects; and maintaining a file of qualified public improvement contractors. The County Clerk accepts and processes passport applications, sells Milwaukee County Transit System tickets and Wisconsin Department of Natural Resources licenses and permits; processes lien notices and actions against contractors performing County public improvements; serves as Executive Director of the Milwaukee County Election Commission; and provides support services to the Milwaukee County Election Commission (Agency 301).

The Milwaukee County Election Commission administers elections under the direction and guidance of the Wisconsin Elections Commission and maintains cooperative working relationships with State election administrators and the 19 municipal clerks to efficiently administer elections in Milwaukee County.

Strategic Program Area: County Clerk**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,853,903	1,507,632	1,614,813	1,662,311	47,498
Revenues	281,182	296,050	617,355	667,635	50,280
Tax Levy	1,572,721	1,211,581	997,458	994,676	(2,782)
Full Time Pos (FTE)	21.00	22.00	22.00	22.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Claims processed	245	235	255	260
Contractor lien notices/vendor levies	2	8	5	5
County Board files maintained	1,056	1,300	1,200	1,200
County Ordinances published	14	15	15	14
Documents notarized	4,457	4,600	4,850	5,100
Lobbying registrations	3	3	5	5
Marriage license waivers	4,220	4,325	4,518	4,518
Marriage licenses issued	475	467	940	2,744
Oaths of Office administered	54	85	90	95
Passport applications processed	1,612	1,705	1,921	1,921
Summons and complaints processed	52	70	67	65
Wisconsin DNR licenses sold	0	0	65	65

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Customer satisfaction survey rating	97%	93%	97%	98%

Strategic Overview:

The County Clerk's Office strives to provide the highest level of service at the lowest cost to the taxpayers. The Clerk's Office will continue to promote its services to attract revenue and continue to seek additional revenue streams.

Strategic Implementation:

The County Clerk's Office aims to perform at the existing high level of efficiency, expediency, and, above all, quality.

The County Clerk's Office interacts with members of the public daily and each customer is encouraged to complete a customer satisfaction survey. Performance ratings have been consistently exceptional and are reflected in the Performance Measures table.

Strategic Program Area: Election Commission**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,087,353	599,701	1,114,095	755,503	(358,592)
Revenues	86,233	167,183	85,750	45,500	(40,250)
Tax Levy	1,001,119	432,518	1,028,345	710,003	(318,342)
Full Time Pos (FTE)	3.50	3.50	3.50	4.00	0.50

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Campaign finance statements	150	175	150	150
Elections	4	2	4	2
Nomination papers	36	1	24	0
Recounts	0	1	0	0
Special elections	2	0	0	0
State/City/Muni/School Board referendum	18	2	5	3

Strategic Overview:

The Milwaukee County Election Commission exists to administer federal, state, and local elections in a manner that fosters public trust in the accuracy, efficiency, accessibility, and security of elections, and develops public trust in the democratic process. Expenses vary every year to account for the number of regularly scheduled elections. In odd numbered years, there are two regularly scheduled county-wide elections.

The scheduled 2027 elections include:

Spring Primary - Tuesday, February 16, 2027

Spring Election - Tuesday, April 6, 2027

Strategic Implementation:

The Election Commission consistently strives to identify, evaluate, and implement process improvements. These process improvements ensure elections and related operations are conducted in a secure, efficient, and effective manner. The Election Commission will work to improve operational efficiencies by reassessing our internal ballot access procedures, expanding the public facing guidance and instructions related to ballot access challenges, and growing the resources available to voters and the public on our website. The Election Commission will also continue to work with our county partners to enhance the physical security of the Election Commission offices to better ensure the safety of Election Commission staff, resources, and official records.

Expenses decrease from 2026 due to a decreased number of elections. Milwaukee County held four elections in 2026 and will hold two elections in 2027.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	1,526,932	1,322,642	1,444,206	1,521,617	77,411
Operations Costs	96,692	110,083	139,750	150,250	10,500
Debt & Depreciation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Interdepartmental Charges	0	241	0	0	0
Total Expenditures	\$1,623,624	\$1,432,966	\$1,583,956	\$1,671,867	\$87,911
Revenues					
Other Direct Revenue	4,961,811	5,855,479	4,237,300	4,335,300	98,000
State & Federal Revenue	0	0	0	0	0
Total Revenues	\$4,961,811	\$5,855,479	\$4,237,300	\$4,335,300	\$98,000
Tax Levy	(\$3,338,187)	(\$4,422,513)	(\$2,653,344)	(\$2,663,433)	(\$10,089)
Personnel					
Full Time Pos (FTE)	24.00	24.00	24.00	24.00	0.00
Overtime \$	6,726	22,896	15,442	20,385	4,943

Department Mission:

The mission of the Office of the Register of Deeds (ROD) is to provide timely, secure, accurate, archival accessible, and cost-effective record systems and services that are delivered in a prompt and courteous manner. The 1848 Wisconsin Constitution established the Register of Deeds as a permanent element of the county-level governmental structure. Each county in Wisconsin has a Register of Deeds. The Register of Deeds files, records, and issues instruments and documents of significance both to the community as a whole and to its individual citizens. Vital records document the span of lives from birth to death. Land records documenting title in Wisconsin are maintained. The filing or recording of other documents with the ROD is a way of putting the world on notice that something important has happened or will happen. The time of the act or transaction is often an important element in rights or relationships. The ROD records the time when, in effect, the public record is established.

Department Description:

The Register of Deeds includes the program areas of Administration, Real Estate Services, Vital Statistics and Tax Listing Services. The Register of Deeds office operates under WI State Statute 59.43 (Register of Deeds; duties, fees, deputies) and WI State Statute 69.05 and 69.07 (duties of register of deeds).

Major Changes

- Revenues increase \$98,000 based on recent actuals and current year trends

Strategic Program Area: Administration**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	446,217	390,242	512,356	521,837	9,481
Revenues	0	0	0	0	0
Tax Levy	446,217	390,242	512,356	521,837	9,481
Full Time Pos (FTE)	5.00	4.00	5.00	4.00	(1.00)

Strategic Overview:

The administration program area provides leadership and oversight for the operations of the Register of Deeds Office.

Strategic Implementation:

The ROD's goal is to achieve excellence in customer service. Being helpful, responsive and friendly to county residents and industry partners are ROD's goals.

Strategic Program Area: Real Estate Services**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	683,398	588,911	587,022	652,765	65,743
Revenues	4,747,000	5,581,308	4,016,300	4,114,300	98,000
Tax Levy	(4,063,602)	(4,992,397)	(3,429,278)	(3,461,535)	(32,257)
Full Time Pos (FTE)	10.00	11.00	10.00	11.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Document Types Requested - Assignments	5	1	10	10
Document Types Requested - Deed	187	240	250	250
Document Types Requested - LisPendens	1	1	10	10
Document Types Requested - Mortgage	21	18	40	30
Document Types Requested - Releases	9	5	20	15
Other - includes Easements, Plats, Weatherization Compliance, Affidavits, Leases, Certified Survey maps, Federal Tax Liens, Land Contracts, Judgements, Resolutions, Articles of Incorporation and UCC Forms	21	17	15	15
Recordings	85,007	92,579	82,000	90,000
Requester - Financial Institutions	10	10	20	15
Requester - Individuals	144	207	200	200
Requester - Law Firms	21	12	30	20
Requester - Others (Utilities, Outside Government)	3	4	10	10
Requester - Title Insurers/Researchers	6	2	10	10
Transfer Tax Collected	14,020	14,162	13,000	14,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent of document data indexed within 4 business days after the recorded date	100%	100%	100%	100%
Percent of electronic documents recorded within 2 business days of receipt	100%	100%	100%	100%
Percent of indexed data verified within 10 business days after the indexed date	100%	100%	100%	100%
Percent of paper documents recorded within 2 business days of receipt	75%	92%	100%	100%
Percent of time recorded paper documents are scanned into the imaging system within 2 business days after recorded date	75%	92%	100%	100%

Strategic Overview:

Real Estate Services is responsible for compliance with State Statutes (SS 59.43) regarding the recording, indexing and scanning of all public real estate indices. Duties include:

- Digitizing document images into the database, including microfilm images when needed.
- Scanning of plats.
- Auditing Indexed data.
- Assisting the public in person with inquiries for information about recorded documents and plat maps.
- Assisting customers with the public access computer system.
- Responding to phone calls, email and mail inquiries regarding documents, plat maps, etc.
- Selling copies of documents to the public.
- Communication and quality control with the indexing vendor performing Day Forward indexing of real estate documents.
- Creating and selling real estate data reports to the public and industry partners.
- Determining the recordability of real estate documents per State Statutes.
- Examination and entry of Department of Revenue Real Estate Transfer return forms.
- Providing written and verbal explanations to title companies, lawyers and the general public as to why documents are rejected for recording.

Strategic Implementation:

The Register of Deeds indexes key fields of information found in real estate documents, such as grantor, grantee, legal description, parcel ID number, associated document number, etc. Indexed data is necessary to allow title searchers and the general public to successfully search for a recorded document. Staff may then audit the indexed documents. This is the process, whereby staff corrects any indexing errors. Real Estate Clerks are required to record electronic documents within a 24-hour period and paper/mailed documents within a 48-hour period. Notice of rejected documents is provided the same day.

Strategic Program Area: Vital Statistics**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	342,786	321,854	292,930	359,521	66,591
Revenues	210,475	269,736	216,500	216,500	0
Tax Levy	132,311	52,119	76,430	143,021	66,591
Full Time Pos (FTE)	6.00	6.00	6.00	7.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Certified Copies: Birth, Death, Marriage Records	45,129	58,750	50,000	50,000
Genealogy – Records Reviewed	86	69	70	70
Marriage Registration	3,276	3,797	2,500	2,500
Vital Records Correction - No Fee	851	1,102	900	900
Vital Records No Fee – Veterans Office Use Only	114	235	150	150
Vital Records Placed on File	24,188	27,441	24,000	24,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent of death records and marriage records examined and processed within 1 business day of receipt	99%	98%	100%	100%
Percent of mail requests for the purchase of vital records sent out within 2 business days of receipt	99%	99%	100%	100%

Strategic Overview:

Vital Statistics maintains records on birth, death and marriages, divorce after 2016, declaration of domestic partnerships, and change of name orders according to State Statutes 69.05 and 69.07. Records are updated and changed at the request of County residents and/or court orders and the Judicial System.

Strategic Implementation:

Certified copies of vital records are sold to the public. The public may research birth records from the 1850's to present, death records from 1872 to present, and marriage records from the 1830's to present. Vital Records kiosks with English and Spanish capability have been installed in the office. The implementation of Official Records Online (ORO) through the ROD's webpage created a new revenue for each record accessed. In 2022, ROD implemented "On Demand" service. Individuals are able to scan a QR code, order and pay for their certificate without waiting in line. Once the certificate is ready, the individual receives an email stating it is available for pick up.

Strategic Program Area: Tax Listing Services**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	151,224	131,959	191,648	137,744	(53,904)
Revenues	4,336	4,435	4,500	4,500	0
Tax Levy	146,888	127,524	187,148	133,244	(53,904)
Full Time Pos (FTE)	3.00	3.00	3.00	2.00	(1.00)

Strategic Overview:

Tax Listing Services is responsible for reviewing tax descriptions, assigning new tax key numbers due to real estate boundary changes, maintaining plat books and property records, assisting in the preparation of petitions for foreclosure action and providing copies of real estate document recordings to local assessors.

Strategic Implementation:

The Office of the Register of Deeds is responsible for providing timely tax listings to municipalities and local tax assessors. In addition, the ROD responds to inquiries from municipalities, local assessors and Milwaukee County residents.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	5,810,170	4,931,577	5,076,484	5,202,599	126,115
Operations Costs	594,498	915,228	1,042,532	1,409,856	367,324
Debt & Depreciation	0	0	0	0	0
Capital Outlay	296	0	0	0	0
Interdepartmental Charges	3,488	(51,071)	(38,162)	(53,000)	(14,838)
Total Expenditures	\$6,408,453	\$5,795,734	\$6,080,854	\$6,559,455	\$478,601
Revenues					
Other Direct Revenue	134,229	110,675	143,000	118,000	(25,000)
State & Federal Revenue	0	0	0	0	0
Total Revenues	\$134,229	\$110,675	\$143,000	\$118,000	(\$25,000)
Tax Levy	\$6,274,223	\$5,685,059	\$5,937,854	\$6,441,455	\$503,601
Personnel					
Full Time Pos (FTE)	62.00	62.00	61.00	61.00	0.00
Overtime \$	76,146	26,812	2,044	5,096	3,052

Department Mission:

The Office of the Comptroller safeguards the County's financial integrity through independent reporting, proactive guidance, and collaborative oversight that strengthens public service delivery.

Department Vision:

The Office of the Comptroller is a model of excellence in public financial management, leading with independence and integrity to support a healthier and more equitable Milwaukee County.

Department Description:

The Office of the Comptroller consists of seven service areas:

Administration/Fiscal Services provides management of the Comptroller's Office, reviews fiscal notes, prepares the County's Full Cost Allocation Plan and Negotiated Indirect Cost Rates, conducts fiscal projections and special studies, and prepares countywide monthly financial reports.

Central Accounting publishes the Annual Comprehensive Financial Report (ACRF) and maintains the County's accounting systems.

Central Payables processes countywide vendor payments, establishes vendor payment procedures, and prepares monthly contract reports.

Central Capital issues debt and monitors departmental capital programs financed with debt.

Central Payroll is responsible for countywide payroll procedures, payroll processing, and employee expense management.

Audit Services conducts performance audits of Milwaukee County programs, operations, contractors, and vendors; maintains a hotline to receive and investigate allegations of fraud, waste, and abuse in County government; and performs monthly bank reconciliations for departments across Milwaukee County.

Research Services provides research and analysis, drafts resolutions and ordinances, and provides independent and nonpartisan research services for the County Board of Supervisors and the County Executive upon request.

Major Changes

- Tax Levy in the Office of the Comptroller increases \$478,601 in 2027, largely due to a supplemental appropriation of \$240,000 to fund increased costs associated with the execution of a new five-year countywide external audit services contract. The resulting contract reflects a significant increase in professional services costs compared to the previous agreement. The increase is attributable to multiple market factors, including inflationary pressures on professional services, increased audit complexity, expanded regulatory and compliance requirements, heightened auditing standards, and continued shortages of qualified governmental audit professionals. The 2026 adopted budget did not fully anticipate the increased costs resulting from the newly procured contract. Therefore, an additional \$240,000 is necessary to fully fund the first year of the agreement and ensure uninterrupted completion of required audit services.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
The Grant Project	NICRA consulting services, Sep 2027 to Aug 2028	\$50,000
Foster and Foster	Benefits Consulting Services, Jun 2027 to May 2028, Budgeted in Agency 194	\$220,000
Segal	Pension Actuarial Services, Jan 2027 to Dec 2028, Budgeted in Agency 194	\$50,000
PFM Asset Management LLC	Arbitrage Liability Calculation Services, Budgeted in Agency 996	\$50,000

Strategic Program Area: Administration**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,003,999	998,572	1,033,016	1,048,142	15,126
Revenues	0	15	143,000	118,000	(25,000)
Tax Levy	1,003,999	998,557	890,016	930,142	40,126
Full Time Pos (FTE)	7.00	7.00	8.00	8.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Provide a five-year forecast	1	1	1	1
Provide fiscal projections to County Board & County Executive	12	12	12	12
Review contracts as to funds available	1,895	1,600	1,800	1,800

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
GFOA Award for Excellence in Financial Reporting	1	1	1	1
Issue annual employee survey to gather feedback	N/A	1	1	1
Provide monthly summaries of the County's contracts and purchases to promote transparency and fiscal health	12	12	12	12
Publish an annual report summarizing the Office's key activities and outcomes	N/A	1	1	1
Unqualified Audit Opinion	1	1	1	1

Strategic Overview:

The Administration Strategic Program Area (SPA) includes the elected County Comptroller and the department's Financial Services Section. Per Wisconsin Statutes §59.255, the Comptroller is responsible for administering the financial affairs of the County, reviewing contracts, providing fiscal notes and fiscal analyses of all matters requested, and providing a five-year fiscal forecast. This area is also responsible for providing monthly countywide fiscal updates to the County Executive and County Board of Supervisors.

Strategic Implementation:

The SPA provides central leadership, policy direction, and operational support necessary to uphold Milwaukee County's financial integrity and promote sound fiscal stewardship across all departments within the County. This SPA ensures that the Comptroller's Office fulfills its County and State-mandated responsibilities and that all County financial activities adhere to Generally Accepted Accounting Principles (GAAP) and the standards established by the Governmental Accounting Standards Board (GASB).

Administrative functions include executive management, INFOR Ledger management, internal operational planning, training and development, division-wide strategic alignment, and countywide fiscal monitoring. Administration focuses on strengthening organizational capacity and advancing data-driven practices to support Milwaukee County's fiscal sustainability. Key priorities include improving the timeliness and accuracy of financial reporting, modernizing financial systems and business processes, enhancing internal controls, and supporting continuous improvement initiatives across all divisions. The program area also prioritizes equity and accessibility in financial services, ensuring that County decision-makers and residents have access to clear, reliable financial information.

Additional Program Details:

Funding is maintained to support publishing of the Annual Comprehensive Financial Report (ACFR) and Single Audit report, and to support annual updates to the negotiated indirect cost rate agreements (NICRA) with the federal government.

Strategic Program Area: Central Accounting**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	674,766	673,915	759,694	782,681	22,987
Revenues	0	0	0	0	0
Tax Levy	674,766	673,915	759,694	782,681	22,987
Full Time Pos (FTE)	8.00	8.00	8.00	8.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Close financial system on annual basis	1	1	1	1
Prepare countywide financial reports	1	1	1	1
Produce the ACFR and single Audit Report	1	1	1	1

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Preparation and filing of the ACFR by July 31 of each year.	1	1	1	1
Preparation and filing of the State of Wisconsin Form A by July 31 of each year.	1	1	1	1

Strategic Overview:

The Central Accounting SPA publishes the Annual Comprehensive Financial Report (ACFR) and Single Audit report, files the annual State of Wisconsin annual Municipal Financial Report Form A, prepares and files monthly State Sales and Expo tax returns and maintains various accounting systems.

Strategic Implementation:

This SPA continues to support the administration of the County's ERP financial system through INFOR.

Strategic Program Area: Central Payables

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	829,172	616,832	523,349	548,763	25,414
Revenues	116,321	95,404	0	0	0
Tax Levy	712,851	521,428	523,349	548,763	25,414
Full Time Pos (FTE)	10.00	10.00	8.00	8.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Services and commodities funds processed	\$669,056	\$918,786,293	\$1,032,332,963	\$1,083,949,611

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percentage of invoices paid by the contractual deadline	100%	100%	100%	100%

Strategic Overview:

The Central Payables SPA (Accounts Payable) provides administrative and financial support by controlling payments and expenses. This is achieved through processing, verifying, and reconciling invoices according to established policies and procedures in an accurate, efficient, and timely manner. Accounts Payable strives to pay every vendor accurately and on time. Since the County engages with vendors of all types, including individuals, minority owned businesses, and others, the County must provide timely payments to prevent cash flow disruptions for vendors.

Strategic Implementation:

This SPA continues to utilize the County's financial ERP system through INFOR to enhance and maintain efficient processes and procedures. This SPA reviews additional process improvements to accounts payable functionality to assure that INFOR supports the complexity of the County. The implementation of Yoga Software (AI) artificial intelligence software in 2025 has resulted in efficiencies that continue to assist the Accounts Payable Department with streamlining invoice processing, reducing manual data entry, improving accuracy, enhancing workflow efficiency, and supporting timely payment processing.

Strategic Program Area: Central Capital**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	319,641	279,713	281,921	290,538	8,617
Tax Levy	319,641	279,713	281,921	290,538	8,617
Full Time Pos (FTE)	2.00	2.00	2.00	2.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
General Obligation Debt Issuance	7	6	6	6
Monitor capital program ongoing	No	Yes	Yes	Yes

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Fitch	BBB Stable	AA Stable	AA Stable	AA Stable
Moody's		Aa3 Stable	Aa3 Stable	Aa3 Stable
Standard & Poor's	BBB Stable	AA Stable	AA Stable	AA Stable

Strategic Overview:

Pursuant to Wisconsin Statutes §59.255(2)(a), the Central Capital Strategic Program Area is responsible for overseeing the County's debt, including issuance of debt and monitoring debt-financed capital programs.

Strategic Implementation:

Capital Project monitoring allows the division to ensure timely funding is available for capital projects funded with debt, and track timeliness and completion of projects that have been funded with debt and cash proceeds. The Central Capital SPA continues to monitor the County's financial management of debt issuances. Additionally, this SPA will continue to implement measures to improve debt ratings with the goal of decreasing interest expenses in the future.

Strategic Program Area: Central Payroll**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	908,322	816,889	785,524	814,564	29,040
Revenues	17,909	15,256	0	0	0
Tax Levy	890,414	801,633	785,524	814,564	29,040
Full Time Pos (FTE)	11.00	11.00	11.00	11.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Issue W-2s	1	1	1	1
Oversee travel cards	135	134	150	150
Process payroll	26	26	26	26

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Limit number of manual onsite checks to an average 5 per month	97	75	60	60
Process and pay bi-weekly payroll within 5 days of period end for X% of employees	100%	100%	100%	100%

Strategic Overview:

Pursuant to Milwaukee County General Ordinances, the Central Payroll SPA is responsible for countywide payroll processing and ensuring all employees are paid accurately and timely. This SPA is responsible for administration of the County's payroll and time reporting system (Dayforce), and the County's expense management system (INFOR). Central Payroll operates with the goal of identifying processes that are inconsistent across the County and proposing improved processes to maintain and improve employee morale and thus, improve quality of work. Central Payroll identifies solutions to improve access to pay in ways that meet the needs of the ever-changing workforce.

While not a direct responsibility of the SPA, Central Payroll monitors the accuracy of data entry, so departments have access to vital information, including racial demographics of the County workforce.

Strategic Implementation:

Central Payroll continues to administer the County's human resource information system through Ceridian's Dayforce application and supports the ongoing maintenance and integrity of HIRS System including Human Resources, Onboarding, Recruitment, Learning Management, Compensation Management and Benefits Administration.

Strategic Program Area: Audit Services**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,250,899	2,047,509	2,327,940	2,683,769	355,829
Revenues	0	0	0	0	0
Tax Levy	2,250,899	2,047,509	2,327,940	2,683,769	355,829
Full Time Pos (FTE)	20.00	20.00	20.00	20.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Perform bank reconciliations	781	779	746	746
Process fraud, waste, and abuse allegations	114	172	115	115
Reports to policymakers regarding audit issues	26	16	10	10

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percentage of performance audits which contain racial equity analysis	100%	100%	100%	100%

Strategic Overview:

Pursuant to Wisconsin Statutes §59.255(2)(i), the Audit Services Division (ASD) is responsible for performing all audit functions related to County government. These functions are to be performed in accordance with government auditing standards issued by the Comptroller General of the United States.

Strategic Implementation:

ASD manages the countywide audit services professional services agreement with the County's external CPA firm. A Request for Proposals (RFP) was issued in the summer of 2026 for future provision of the countywide audit services. These services include to conduct annual audits of the County's financial statements, perform the annual Single Audit of the County's schedules of expenditures for federal and state awards, and to carryout agreed-upon-procedures engagements as specified in the agreement. It is anticipated that the cost will increase for the new multi-year contract. The prior contract included a Targeted Business Enterprise goal of 34% for each year of the agreement. In addition, the Office of the Comptroller had a second professional services agreement for assistance with preparing the County's ACFR and for providing related financial services, which will also be included in the new RFP.

Strategic Program Area: Research Services**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	421,654	362,305	369,410	390,998	21,588
Revenues	0	0	0	0	0
Tax Levy	421,654	362,305	369,410	390,998	21,588
Full Time Pos (FTE)	4.00	4.00	4.00	4.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Prepare amendments	62	74	85	85
Prepare/review resolutions and ordinances for elected officials and departmental staff	73	62	85	85
Produce annual budget overview	1	1	1	1
Provide professional administrative staff for legislative meetings	90	107	90	90

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percentage of legislative standing committee and board meetings served	100%	100%	100%	100%

Strategic Overview:

Pursuant to Wis. Stat. § 59.52(32), Research Services was created by the County Board to provide independent, nonpartisan research services to the County Board and the County Executive. The Office of the Comptroller also provides services to the County Board, the County Executive, the County Executive's direct reports, and other elected officials. Research Services provides professional staff support for County Board standing committees and meetings of the County Board. Each year, this SPA also supports the preparation of an independent review of the County Executive's Recommended Budget for policymakers.

Strategic Implementation:

There are no major changes in 2027.

DEPARTMENT NARRATIVES

ADMINISTRATIVE FUNCTION

109 - Office of Equity

112 - Personnel Review Board, Civil Service Commission & Ethics Board

113 - Corporation Counsel

114 - Department of Human Resources

115 - Department of Administrative Services

118 - Office of Strategy, Budget & Performance



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	839,718	576,539	666,291	714,299	48,008
Operations Costs	173,671	151,920	153,920	120,111	(33,809)
Debt & Depreciation	0	2,849	300	300	0
Capital Outlay	0	0	0	0	0
Interdepartmental Charges	0	0	0	0	0
Total Expenditures	\$1,013,388	\$731,307	\$820,511	\$834,710	\$14,199
Revenues					
Other Direct Revenue	0	90,000	0	0	0
State & Federal Revenue	0	0	0	0	0
Total Revenues	\$0	\$90,000	\$0	\$0	\$0
Tax Levy	\$1,013,388	\$641,307	\$820,511	\$834,710	\$14,199
Personnel					
Full Time Pos (FTE)	8.00	7.00	7.00	7.00	0.00
Overtime \$	1,861	570	0	0	0
Seasonal/Hourly/Pool	13,718	13,718	13,851	14,117	266

Department Mission:

The mission of the Office of Equity (OOE) is to be catalytic to Milwaukee County's vision: By achieving racial equity, Milwaukee County is the healthiest county in Wisconsin.

Department Description:

The Office of Equity strategically strengthens connections among Milwaukee County government departments, external systems, and resident-based leaders. The Office guides countywide departments, demystifies equity concepts, and equips leaders with tools for effective action to maximize resources and impact. The Office prioritizes strategic partnerships with entities influencing social and economic determinants of health, employing a community-centric system lens to align interventions with community needs.

The Office of Equity engages County residents and builds the capacity of County leaders to assess and transform policies, practices, and power structures to make Milwaukee County a region where every resident is welcomed, healthy, and thriving.

The Office of Equity's values align with those of Milwaukee County (Inclusion, Influence, and Integrity). Specifically, the Office of Equity attends to equity, power, collaboration, joy, change-making, and health and well-being in all it does.

OOE defines racial equity as the just and fair inclusion of people of color in a society where all people can participate, prosper, and reach their full human potential. This definition is made operational by:

- Building the capacity of county leaders, departments, and municipalities.
- Socializing shared language, definitions, and concepts to apply a racial equity lens to all decision-making.
- Engaging county residents and community partners in power-sharing across sectors and systems.
- Facilitating collective impact to assess and transform policies, practice, and power structures.

More specifically, the Office of Equity delivers on its mission by advancing three overall goals in service to Milwaukee County's Health and Equity Framework:

1. Integrate best practice frameworks that address racism and promote equity across Milwaukee County.
2. Implement strategies for internal and external accountability to increase civic trust.
3. Increase the involvement of community leaders in the decision-making processes of Milwaukee County to grow resident-based power.

Major Changes

- Building on the strong foundation established over the past several years, OOE's 2027 strategy expands the department's scope to advance economic mobility across Milwaukee County. Economic mobility means creating opportunities for people to improve their financial stability and overall well-being over time by reducing barriers to employment, education, housing, transportation, and other essential resources. By addressing the root causes that limit economic mobility, we can help ensure that residents throughout the county have greater access to stable housing, nutritious food, consumer protection, and the resources needed to achieve long-term stability and thrive.
- The department will build upon the enterprise-wide standardization efforts established in 2025 and 2026 through the development of Administrative Manager Operating Procedures (AMOPs) that guide community engagement and language access practices across Milwaukee County. In 2027, the focus will shift to implementing and sustaining these standards by providing staff training, facilitating communities of practice to facilitate the No Wrong Door approach, promoting the use of tools and resources developed through these initiatives, and strengthening partnerships with community leaders. These efforts will support consistent, equitable, and meaningful engagement with residents across all County departments.

Strategic Program Area: Office of Equity**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,013,388	731,307	820,511	834,710	14,199
Revenues	0	90,000	0	0	0
Tax Levy	1,013,388	641,307	820,511	834,710	14,199
Full Time Pos (FTE)	8.00	7.00	7.00	7.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Community Engagement and Outreach Activities Facilitated to Support Resident Voice and Participation	125	157	150	75
Community Partnership and Investment Initiatives Supported	23	20	0	20
Equity Learning and Organizational Capacity-Building Opportunities Delivered	4	81	20	50
Public Awareness and Information Campaigns Supporting Equitable Access to County Services, Opportunities, and Resources	7	25	13	25
Strategic Equity Initiatives Implemented or Supported Across Milwaukee County and Community Partners	5	5	10	12

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Community-Based Organizations Engaged Through Strategic Equity Partnerships and Collaborative Initiatives	17	57	50	60
County Departments Supported in Implementing Racial Equity Strategies and Community Power-Sharing Practices	2	14	14	14
County Leaders and Employees Participating in Equity Learning and Professional Development Opportunities	237	157	150	100
Policies, Procedures, and Organizational Practices Reviewed Through an Equity Impact Lens	13	5	50	14
Residents Engaged in Equity-Centered Planning, Advocacy, and Shared Decision-Making Processes	0	535	220	500

Strategic Overview:

The Office of Equity (OOE) serves as a strategic hub supporting Milwaukee County departments, community partners, and residents to embed equity across policies, programs, and practices. Rooted in upstream approaches that address the economic determinants of health, OOE advances equity by promoting civic trust, fostering cross-sector partnerships, and increasing resident-based power.

The Office on African American Affairs (OAAA), established in 2015, evolved into the Office of Equity in 2022 to advance equity across Milwaukee County government. While OAAA initially focused on Milwaukee's African American communities, its evolution into OOE reflects a broader mission: to ensure every resident—regardless of race, age, gender, geography, ability, or identity—has access to a full, vibrant, and healthy life.

OOE is galvanizing a culture of equity and accountability by supporting inclusive community engagement, implementing equity frameworks, and creating space for transparent power sharing. These efforts help position Milwaukee County as a national leader in equity-centered governance and bring the County closer to becoming the healthiest in Wisconsin.

Strategic Implementation:

The Office of Equity and Inclusion advances countywide strategies that strengthen equitable access to services, improve coordination across departments, and build lasting partnerships with communities. In 2027, the Office will continue implementing initiatives that help ensure County programs and services are accessible, responsive, and aligned with community needs.

Key implementation priorities include:

Strengthening community engagement. Continue advancing enterprise-wide community engagement practices by supporting departments with standardized approaches, training, technical assistance, and opportunities to learn from one another. These efforts help ensure residents have meaningful opportunities to inform County decisions and services.

Expanding language access. Support consistent implementation of Milwaukee County's language access standards by providing training, promoting shared tools and resources, and helping departments improve communication with residents who have limited English proficiency. This work increases equitable access to County information, programs, and services.

Coordinating the Milwaukee County Village initiative. Building on lessons learned from County Days and the We Care Crew, the Milwaukee County Village initiative provides a coordinated, countywide approach to community outreach. By partnering with departments and community organizations, the initiative brings County services directly into neighborhoods, connects residents with available resources, and strengthens relationships between communities and local government.

Developing an Economic Empowerment Blueprint. Lead the development of a countywide blueprint that identifies practical, cross-departmental strategies within Milwaukee County's authority to advance economic mobility and address the economic conditions that influence health and well-being. The blueprint will help align County efforts to expand opportunity and improve long-term outcomes for residents.

Advancing the Food Apartheid and Food Instability Intergovernmental Partnership. Continue collaborating with municipal, nonprofit, healthcare, and community partners to coordinate responses to increasing food insecurity and inequitable food access. This partnership focuses on identifying sustainable, community-informed solutions that improve access to healthy, affordable food throughout Milwaukee County.

Advancing LGBTQ+ health equity. Building on the completion of a countywide community survey, focus groups, and a report of recommendations, the OOE will work with County departments, healthcare providers, and community organizations to implement priority actions identified through the community engagement process. A key focus will be expanding access to affirming mental and physical health services for LGBTQ+ residents while advancing additional strategies that reduce barriers to care, improve health outcomes, and promote health equity across Milwaukee County.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	309,933	246,733	251,973	256,822	4,849
Operations Costs	7,893	6,605	41,356	41,350	(6)
Debt & Depreciation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Interdepartmental Charges	0	0	0	0	0
Total Expenditures	\$317,827	\$253,337	\$293,329	\$298,172	\$4,843
Revenues					
Other Direct Revenue	0	0	0	0	0
State & Federal Revenue	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$317,827	\$253,337	\$293,329	\$298,172	\$4,843
Personnel					
Full Time Pos (FTE)	3.00	3.00	3.00	3.00	0.00
Overtime \$	18	23	0	0	0
Seasonal/Hourly/Pool	26,764	26,764	27,626	29,545	1,919

Department Mission:

To promote and enforce merit-based personnel practices to support a high-quality County workforce and public trust in effective County government. To ensure public confidence that Milwaukee County's government acts with the highest integrity and in the public interest. The department strives to assure fair and impartial due process hearings for the suspension, demotion, or discharge of County employees in the classified service as provided by law.

Department Vision:

For Milwaukee County to have a model ethical culture based on transparency, disclosure, and institutional integrity. For all who fall within the PRB and CSC's jurisdiction to have available fair and neutral forums in which they may receive a due process hearing for their disciplinary matters.

Department Description:

Chapter 63 of the Wisconsin State Statutes establishes Milwaukee County's Civil Service System, which is carried out in part by the Civil Service Commission ("CSC") and the Personnel Review Board ("PRB"). The CSC and PRB are separate, quasi-independent entities consisting of five citizen members who are appointed by the County Executive and confirmed by the County Board of Supervisors. Meanwhile, the Ethics Board is comprised of six members, each from a different nominating authority leading a longstanding, broad-based Milwaukee County entity interested in good government and institutional integrity. The office of these three bodies is managed by three FTEs (an administrator, a paralegal, and an administrative assistant).

Strategic Program Area: Personnel Review Board**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	300,559	244,507	282,079	286,922	4,843
Revenues	0	0	0	0	0
Tax Levy	300,559	244,507	282,079	286,922	4,843
Full Time Pos (FTE)	3.00	3.00	3.00	3.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Cases Closed	78	121	102	100
Number of Cases Filed	78	123	100	100
Number of Cases Heard by the PRB	17	17	15	15
Number of Determinations Appealed	0	1	0	0
Number of Meetings	24	29	24	24
Number of Pending Court Cases	0	1	1	0
Written Decisions Issued During the Year	17	17	15	15

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Average Number of Days to Resolve a Case	29	30	35	35
Cases Closed in 90 Days	97%	90%	98%	98%
Days Between Hearing and Written Decision	23	22	21	21

Strategic Overview:

Chapter 33 of the Milwaukee County General Ordinances (MCGO) delegates certain statutory duties of the CSC to the PRB. The PRB provides a quasi-judicial forum in which County employees in the classified service may have their disciplinary matters (suspensions, demotions, discharges) considered by the PRB. The PRB also reviews grievance appeals under Chapter 17 of the MCGO and otherwise works to ensure proper execution of County civil service rules, policies and procedures.

Strategic Implementation:

The budget reflects the relative consistency in volume of charges for employee disciplinary matters and continued levels of service, training, and outreach. The budget maintains its 5 part-time non-County employee Board members and the high level of service the PRB provides. The budget also reflects the general expenditures of the PRB's office which also provides administrative support to the CSC and Ethics Board as well.

Strategic Program Area: Civil Service Commission**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	17,268	8,831	4,000	4,000	0
Revenues	0	0	0	0	0
Tax Levy	17,268	8,831	4,000	4,000	0
Full Time Pos (FTE)	0.00	0.00	0.00	0.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Changes to Civil Service Rules	0	0	0	0
Number of BHD Disciplinary Cases Filed	1	0	1	1
Number of BHD Hearing Examiner Meetings	2	0	1	1
Number of Commission Meetings	6	7	6	6
Requests to Transfer Positions from Classified to Unclassified	8	7	14	10
Requests to Waive Residence Requirements for Job Postings	8	25	5	5

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Average Number of Days to Resolve a Case	48	0	60	60
Cases Closed in 90 Days	100%	0%	100%	100%
Days Between Hearing and Written Decision	56	0	50	50

Strategic Overview:

Members of the CSC have a recognized and demonstrated interest in and knowledge of the problems of civil service. Since 2014, Milwaukee County's Behavioral Health Services (BHS) has been governed by an independent Mental Health Board and recommendations concerning the suspension, demotion or discharge of BHS employees are considered by the CSC rather than the Personnel Review Board.

Strategic Implementation:

The CSC meets on a regular (typically bi-monthly) basis to consider requests related to a variety of civil service topics, from reclassifications of County positions to hiring requirements to other changes in the Civil Service System. As well as these disciplinary matters, the CSC also consider position reclassifications, hiring procedures, and other requests concerning the civil service system. Most of the budget is devoted to legal fees for outside counsel.

Strategic Program Area: Ethics Board**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	0	0	7,250	7,250	0
Tax Levy	0	0	7,250	7,250	0

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Investigation Requests/Verified Complaints Filed	5	1	4	0
Meetings	9	6	7	4
Open Records Requests	4	2	5	5
Written Opinions	75	63	70	80

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Average Number of Days to Issue Advisory	3	6	5	5
Average Number of Days to resolve Investigation Request/Complaint	160	33	120	90
Statement of Economic Interests Filings	100%	100%	99%	100%

Strategic Overview:

The Ethics Board is the primary source of interpretation of the County Ethics Code. They meet on a quarterly basis (with special meetings scheduled as needed) to interpret the Ethics Code, provide formal advice via advisory opinions, develop educational materials, and investigate ethics complaints.

Strategic Implementation:

The budget is focused on continuing to provide high levels of service, insight, and outreach to County employees, officials, and the public in an efficient manner. The budget for this board reflects their legal fee reserve should outside counsel be required.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	2,906,328	2,603,971	2,941,881	3,115,334	173,453
Operations Costs	130,523	116,330	107,534	137,797	30,263
Debt & Depreciation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Interdepartmental Charges	(998,769)	0	0	0	0
Total Expenditures	\$2,038,082	\$2,720,301	\$3,049,415	\$3,253,131	\$203,716
Revenues					
Other Direct Revenue	204,740	195,157	344,000	555,341	211,341
State & Federal Revenue	0	0	0	0	0
Total Revenues	\$204,740	\$195,157	\$344,000	\$555,341	\$211,341
Tax Levy	\$1,833,341	\$2,525,144	\$2,705,415	\$2,697,790	(\$7,625)
Personnel					
Full Time Pos (FTE)	26.00	26.00	26.00	27.00	1.00
Overtime \$	79,086	10,470	0	0	0

Department Mission:

The Milwaukee County Office of Corporation Counsel (OCC) strengthens the Milwaukee County community through highly competent, creative, compassionate, and responsive legal services provided in strategic partnership with County stakeholders to optimize decision-making, reduce risks, and maximize public resources, and serve our shared community.

Department Vision:

By becoming the best government law office in Wisconsin, OCC increases equity and wellness in Milwaukee County.

Department Description:

OCC serves as chief legal counsel to Milwaukee County, including all of its departments, boards, committees, employees, and elected officials. The Chief Corporation Counsel leads OCC with the support of Deputy Corporation Counsels. Assistant Corporation Counsels report to Deputy Corporation Counsels. OCC staff includes one senior office coordinator, several paralegals, and one administrative assistant.

OCC provides advisory, transactional, dispute and litigation legal services concerning a wide range of civil issues that impact its clients, the County community, and the public. OCC's attorneys, with the support and assistance of non-attorney staff, provide comprehensive legal advice, guidance, and representation in the following areas:

Mental health-related matters and proceedings on behalf of the County and the public, including guardianships, protective placements, and civil commitments. Also, OCC represents the board responsible for sexually violent person placement under state law. Given its representation in these matters, the OCC also provides significant advisory services to the Milwaukee County Department of Health and Human Services.

Labor and employment matters including labor relations, HR consulting, employment benefits, and representation of the Milwaukee County Employees Retirement System.

Real estate, land use, and property issues, including representation of Milwaukee Mitchell International Airport and Timmerman Airport. Also, contract drafting and review, public procurement-related issues, public records and open meetings, including the investigation and prosecution of reported violations of the same, government ethics, Milwaukee County and Board governance, election law and data privacy. Risk management advice and counseling including internal policy and procedure guidance.

OCC Prosecutes and defends Milwaukee County, its officials and employees in all manner of lawsuits and other proceedings, in state and federal court, before administrative agencies, and in labor arbitration. OCC serves as panel counsel for one of the County's insurers, Wisconsin County Mutual Insurance Corporation (WCMIC), and WCMIC pays OCC for the defense of certain administrative and litigation matters, which also reduces dollar for dollar the County's insurance deductible on a year over year basis.

Areas of the OCC's litigation practice include:

Employment discrimination proceedings including disability, age, race, and sex discrimination, before the United States Equal Employment Opportunity Commission and State of Wisconsin Department of Workforce Development Equal Rights Division. As well as employee benefits litigation, prosecution of wage claims on behalf of the State of Wisconsin Department of Workforce Development, labor negotiations and interest arbitration, and civil constitutional rights defense litigation arising under 42 U.S. Code § 1983 and other federal laws.

In addition, OCC litigation practice includes personal injury and property damage, construction, tax foreclosure prosecution, procurement protests, the False Claims Act, Mandamus actions including public record disputes, actions to enforce provisions of Wisconsin's Open Meetings Law, breach of contract, alternative dispute resolution including mediation and arbitration, prosecution of temporary restraining orders and injunctions on behalf of Milwaukee County, its officials and employees in their formal capacities.

Litigation management (internal and outside counsel) including prosecution of class actions concerning public health impacting Milwaukee County related to opioid and diabetes medication sales and marketing and per- and polyfluoroalkyl substances (PFAS) or "forever chemicals."

Strategic Program Area: Corporation Counsel

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,038,082	2,720,301	3,049,415	3,253,131	203,716
Revenues	204,740	195,157	344,000	555,341	211,341
Tax Levy	1,833,341	2,525,144	2,705,415	2,697,790	(7,625)
Full Time Pos (FTE)	26.00	26.00	26.00	27.00	1.00

Strategic Overview:

As set forth above, the OCC, as chief legal counsel to the County, provides advisory, transactional, and dispute and litigation legal services on a wide and varied range of civil legal issues. OCC's values align to those of the County as a whole:

Inclusion: We actively seek diverse perspectives when making decisions.

Influence: We collectively use our authorities and expertise to positively impact the County community.

Integrity: We do the right thing even when no one is looking.

More specifically, the OCC's overall goals include "bridging the gap" by (1) determining what, where, and how we deliver services to advance health equity; (2) breaking down silos across Milwaukee County departments to increase access to and quality of legal services offered; and (3) intentionally applying a racial equity lens to all of our decision-making.

Strategic Implementation:

In 2027, OCC is finally implementing a modern case management system. This new platform shall enhance our practice in many ways aligning our administrative practices within OCC with the best practices of our profession. This new system will help us compile data we use to improve the services that we provide to our clients. For example, by analyzing time spent on matters, we can more efficiently allocate resources as needed. Additionally, this new system will increase our capacity in being able to identify risk factors across the County and implement mitigation strategies that will ultimately reduce liability costs by preventing incidents ahead of time.

The Office of Corporation Counsel has updated its recruitment, hiring, and onboarding processes to emphasize equity and consistency. Corporation Counsel continues to provide legal training and professional development opportunities for its employees on an ongoing basis. OCC continues to provide to County departments, boards, and elected officials relevant substantive training to equip all County officials and employees to reduce risk and liability and to better serve the public and County stakeholders. Lastly, OCC continues to build robust succession planning infrastructure that ensures historical knowledge is accessible and its transfer is seamless.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	7,020,136	5,689,162	5,602,931	5,750,309	147,378
Operations Costs	862,886	801,156	1,237,764	1,096,164	(141,600)
Debt & Depreciation	0	0	0	0	0
Capital Outlay	38,279	2,635	0	0	0
Interdepartmental Charges	(146,813)	0	0	0	0
Total Expenditures	\$7,774,488	\$6,492,953	\$6,840,695	\$6,846,473	\$5,778
Revenues					
Other Direct Revenue	0	0	0	0	0
State & Federal Revenue	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$7,774,488	\$6,492,953	\$6,840,695	\$6,846,473	\$5,778
Personnel					
Full Time Pos (FTE)	72.00	73.00	72.00	72.00	0.00
Overtime \$	176,227	(42,142)	0	0	0

Department Mission:

The Department of Human Resources (DHR) is committed to making Milwaukee County a leading employer with a high performing, engaged workforce that meets and exceeds business objectives within a supportive, diverse and inclusive workplace. This includes developing programs and practices that establish competitive compensation practices, cost effective yet competitive employee and retiree benefits plans, encouraging a healthy work-life balance, supporting career development, improving internal communications, and rewarding employees for their results and service. DHR also builds management and leadership competency across the county through learning and development initiatives, to ensure leaders have both the skills and the tools necessary to effectively lead employees to success. DHR maintains a balance between employee and management rights and strives to build a culture of accountability for all employees. DHR maintains the county's total rewards strategy which includes pay, career progression, benefits, retirement programs, and employee wellbeing.

Department Description:

The Department of Human Resources (DHR) consists of six (6) service areas: the Director's Office; Total Rewards, including Compensation, Benefits and the Wisconsin Retirement System (WRS); Employee/Labor Relations; Talent Acquisition & HR Operations; Organizational Learning and Culture; and Retirement Plan Services.

Major Changes

- As part of the continued consolidation of divisions that occurred in the 2026 budget and to better reflect the work of this service area, the Division of Learning and Development and Diversity is being renamed Organizational Learning and Culture.
- The following changes to FTEs are included in the 2027 budget: 1.0 FTE Data Analyst is transferred from the Director's Office to the Talent Acquisition & HR Operations service area within DHR.

Strategic Program Area: Director's Office

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,082,170	976,157	569,725	481,279	(88,446)
Revenues	0	0	0	0	0
Tax Levy	1,082,170	976,157	569,725	481,279	(88,446)
Full Time Pos (FTE)	6.00	6.00	4.00	3.00	(1.00)

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Employees Surveyed Biannually as Fully Engaged	61%	N/A	64%	N/A

Strategic Overview:

The Director's Office develops and drives the overall long-term vision for the Department of Human Resources (DHR), while ensuring effective execution of all DHR service delivery areas. Functional duties include administering human resources programs, leading key Milwaukee County workforce initiatives, and developing and implementing strategies to improve employee engagement. This office partners with executive leaders on developing human capital solutions, including overall workforce planning and talent management. In addition, the Director's Office is responsible for the DHR staff's achievement of goals, professional development, and overall service to Milwaukee County.

Strategic Implementation:

As part of its strategic planning process, the Department of Human Resources (DHR) identified three (3) core focus areas, including Employee Experience, Total Rewards, and Leader Development and Support. These focus areas help to frame the actions DHR will take in the coming years to achieve the overall objectives of improving the employee experience and becoming an employer of choice. There are ten (10) goals across these focus areas including ensuring the County's workforce represents the diversity of ideas, culture, and thinking represented in Milwaukee County, among others.

In 2027, DHR will continue to work on advancing its strategic plan and initiatives aligned with the core focus areas. Our work will continue to be grounded in enhancing the workplace culture and experience for county employees, strengthening systems to improve employee onboarding and retention and equipping leaders, at all levels, with the tools and training needed to be successful.

One of the key initiatives in 2027 will be the ongoing organizational follow-through to address the results of the 2026 engagement survey. This biennial survey has been conducted since 2016, and the results of this survey help Milwaukee County leadership to better understand the workforce's connection to their work and to Milwaukee County and to improve the overall employee experience. DHR will also elevate the monitoring and measuring of critical workforce analytics, providing actionable insights to help us drive smarter decision-making and better business outcomes. Employee-focused DEI work will strengthen the commitment to equity, inclusion and collective growth by expanding the DEI Council initiatives, increasing participation of the NRG's and further embedding restorative practices and the Culture Statement into the daily work of Milwaukee County.

To advance the capabilities of Milwaukee County's people managers and to advance a culture of high performance, DHR will be incorporating people manager specific competencies into the annual review process. In addition to the six (6) core competencies, each people manager will also be assessed on three (3) additional competencies: their ability to demonstrate self-awareness, manage conflict and build effective teams. The addition of these competencies represents a continued evolution of Milwaukee County's performance management practices and recognizes the importance of people managers to the County's success.

Additional Program Details:

The following changes to FTEs are included in the 2027 budget: 1.0 FTE Data Analyst is transferred from the Director's Office to the Talent Acquisition & HR Operations service area within DHR.

The Employee Engagement Survey is a biennial survey, and no data is available in odd numbered years.

Strategic Program Area: Employee Relations

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,829,103	1,619,886	1,635,543	1,707,510	71,967
Revenues	0	0	0	0	0
Tax Levy	1,829,103	1,619,886	1,635,543	1,707,510	71,967
Full Time Pos (FTE)	21.00	21.00	21.00	21.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Workplace Investigations completed by DHR staff	33	36	35	30

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Turnover Rate - Non Retirement Separations divided by Full-Time FTE Count	11%	12%	10%	10%

Strategic Overview:

The Employee Relations team provides strategic guidance and partnership to employees, leaders, and people managers across Milwaukee County. We are committed to fostering a fair, respectful, and productive work environment by supporting positive and collaborative relationships between Milwaukee County and its employees. Our goal is to actively listen, seek understanding, and identify solutions that support employees while balancing managerial needs and organizational responsibilities.

With more than 370 years of collective human resources experience across our team of 20, the Employee Relations Division delivers leadership coaching, employee support, and performance management guidance – among other services – that strengthens organizational capability and encourages ongoing employee development. We design, implement, and maintain employee-centered policies that elevate the overall employee experience. Our work promotes best practices that mitigate risk and advance Milwaukee County's vision of becoming the healthiest county in Wisconsin. Through these efforts, we cultivate a respectful and equitable workplace where employees are equipped and empowered to thrive.

Through the following efforts, the Employee Relations Division continues to serve as a trusted advisor that aligns people strategies with the County's vision: Partnering with leaders and people managers to provide thoughtful coaching and guidance on complex employee relations matters, conducting fair, thorough, and timely workplace investigations that support trust and accountability, promoting consistent, equitable performance management practices that reinforce employee development and organizational expectations, working collaboratively with the Office of Corporation Counsel (OCC) to proactively address and reduce risk, resolving workplace issues through effective conflict resolution, facilitated dialogue, and practical problem-solving approaches, overseeing labor relations functions and leading collective bargaining efforts that strengthen relationships with represented employees and support shared organizational goals.

Strategic Implementation:

Efforts toward strategic implementation are demonstrated in every interaction and every project we advance. Our work reflects our commitment to excellence, accountability, and equity - ensuring every employee has the resources and support needed to thrive and contribute meaningfully to Milwaukee County's vision.

Below are key initiatives that will be implemented or enhanced in 2027, each designed with a clear and measurable outcome:

- Strengthen transparency and clarity through effective communication to reduce conflict, increase collaboration, and ensure employees, leaders and people managers understand expectations,
- Enhance coaching and guidance for leaders and people managers so they can address employee relations matters promptly and effectively improving employee engagement, reducing turnover, and ensuring compliance,
- Keep equity at the forefront of all employee-related decisions to maintain a high-performing, inclusive workplace and further advance the county's vision,
- Enhance the Employee Relations website to provide employees, leaders, and people managers with accessible, centralized resources that strengthen their ability to support their teams,
- Support people managers in applying the 2026 leadership competencies - Manages Conflict, Builds Effective Teams, Demonstrates Self-Awareness - by ensuring they understand the expectations, can identify competency-based behaviors, and receive coaching aimed at successful performance,
- Promote psychological safety among employees to increase morale, deepen engagement, and ensure employees feel supported to perform at their best. We believe our work must include:
- Evaluating leadership capability and providing development resources to build stronger, more supportive leadership practices, implementing solutions that reinforce trust, consistency, and supportive leadership behaviors to create psychologically safe team environments, developing clear pathways for employees to raise concerns without fear that increases reporting, early intervention, and resolution of workplace issues.

The Employee Relations Division helps create an environment where both employees and leaders can do their best work. Our daily efforts and long-range projects demonstrate our commitment to strong communication, effective leadership, equity, and employee well-being. As we move into 2027, we will expand resources, strengthen support systems, and provide consistent guidance so concerns can be raised safely, and leaders are better equipped to support their teams. These efforts aim to build a healthier, more engaged, and more productive workforce aligned with Milwaukee County's vision.

Additional Program Details:

For Turnover, the percentage is non-retirement separations divided by employee count of full/part-time staff not including contingent (hourly, temporary, seasonal, intern) staff.

Strategic Program Area: Talent Acquisition and HR Operations**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,426,104	1,211,511	1,387,056	1,451,294	64,238
Revenues	0	0	0	0	0
Tax Levy	1,426,104	1,211,511	1,387,056	1,451,294	64,238
Full Time Pos (FTE)	11.00	12.00	12.00	13.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Applications Processed	40,116	38,681	43,500	41,500
Background Checks	2,154	1,972	2,000	2,000
Job Requisitions	1,991	2,112	1,900	1,950
New Employees Oriented	854	703	1,000	1,000
Open Records Request	270	280	250	300
Pre-Employment Health Screens/Drug Tests	819	1,180	1,000	600

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Cycle Time (Days)	68	67	65	65
Racial Diversity in Manager Applicant Pools (Minimum Percentage of Target Numbers)	64.0%	58.0%	68.0%	50.0%

Strategic Overview:

Through strategic partnerships and collaborations with hiring managers, the Department of Human Resources (DHR) Talent and Operations teams identify, engage, support and recruit the needed talent to envision Milwaukee County's mission of public service. The Talent Acquisition (TA) team is focused on creating and building a comprehensive outreach plan that develops relationships with and hires, the best possible talent to serve the community and carry out the services provided by Milwaukee County. This effort includes sourcing candidates, attending recruitment events, posting job vacancies, assessing applicant qualifications, developing and administering applicant performance tests, and providing a diverse and qualified candidate pool to department heads and hiring managers. The DHR Operations team provides key strategic functions that serve the workforce of Milwaukee County. DHR Operations coordinates and facilitates the weekly New Employee Orientation, which is a critical step in welcoming new employees. Other workforce operations include preemployment activities, managing public inquiries, and processing and responding to open records requests.

Strategic Implementation:

In 2027, the TA team will continue to optimize and scale the Hiring Event model, with an emphasis on operational efficiency, enhanced coaching and mentoring for hiring authorities on best practices, and a strong focus on improving the candidate experience. These efforts will support the county's strategic objective of being recognized as an employer of choice. Key initiatives for the year include:

Youth Workforce Development: Launching targeted workshops to equip young individuals with essential job readiness skills, including resume development and interview preparation,

Employer Branding: Strengthening the county's 'Changemaker' employee brand through integrated social media and digital marketing strategies to increase visibility and engagement with top talent.

Talent Acquisition Toolkit: Developing and deploying a comprehensive toolkit to support hiring managers and streamline recruitment processes.

Diversity Recruitment: Expanding outreach strategies with a goal to increase the diversity of the applicant pool by 15% in 2027.

Requisition Management & Retention: Reducing the number of open job requisitions by effectively filling vacancies and enhancing new hire retention through improved onboarding and candidate matching.

Through these initiatives, the TA team will drive impactful workforce outcomes and ensure alignment with the county's broader talent and inclusion objectives.

Additional Program Details:

The following changes to FTEs are included in the 2027 budget: 1.0 FTE Data Analyst is transferred from the Director's Office to the Talent Acquisition and HR Operations service area within DHR.

Strategic Program Area: Organizational Learning & Culture**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	574,708	434,622	832,831	768,377	(64,454)
Revenues	0	0	0	0	0
Tax Levy	574,708	434,622	832,831	768,377	(64,454)
Full Time Pos (FTE)	5.00	5.00	6.00	6.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Leadership Excellence/ Management Development Programs (MDP) - BIPOC Participation	270%	30%	50%	60%
Leadership Excellence/ Management Development Programs (MDP) - Female Participation	73%	74%	75%	76%
Training Courses Completed – Instructor Led	61	77	70	75
Training Participants – Instructor Led	1,314	1,000	1,450	1,500
Training Participants – Online	1,000	1,400	1,500	1,600

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Mandatory Training Compliance (minimum Percentage of Target Numbers)	91%	82%	92%	95%
Overall Program Satisfaction Leadership Excellence Program - Course (Minimum Percentage of Target Numbers)	95	95	96	97
Overall Program Satisfaction Leadership Excellence Program - Instructor (Minimum Percentage of Target Numbers)	98	98	98	98
Overall Program Satisfaction Management Development Program - Course (Minimum Percentage of Target Numbers)	91%	91%	92%	95%
Overall Program Satisfaction Management Development Program - Instructor (Minimum Percentage of Target Numbers)	98%	95%	98%	98%

Strategic Overview:

Organizational Learning and Culture (OLC) combines Learning & Development, and Diversity, Equity and Inclusion to provide a unified service area that strengthens Milwaukee County's workforce, culture, and organizational effectiveness. This area delivers high-quality learning, workforce development and retention, and culture-building initiatives that support employee growth and advance Milwaukee County's vision for racial equity.

Organizational Learning and Culture works to build a connected, community-minded, and inclusive workforce through programming, education, and consistent culture-setting across departments. The team promotes equitable workforce practices, provides accessible development pathways, and supports employees and leaders in developing the skills needed to succeed and advance.

Key services include coordinating and facilitating online learning, classroom training, certificate programs, and department-specific development needs. The team administers the Learning Management System (LMS), which houses hundreds of learning opportunities available to all employees. Additionally, OLC offers employee engagement opportunities such as our Network Resource Groups and Diversity, Equity and Inclusion Council, and leads operationalizing Milwaukee County's Culture Statement. These efforts enhance employee engagement, retention, and organizational performance, while supporting positive and inclusive culture change across Milwaukee County.

Strategic Implementation:

In 2027, Organizational Learning and Culture will continue its integrated strategy to build a skilled, equitable, and inclusive workforce through coordinated learning, culture, and inclusion initiatives. The team will partner closely with department leadership to refine and expand upskilling and development programs grounded in the Management Development Program (MDP), Leadership Excellence (LEX), and Milwaukee County's Diversity, Equity and Inclusion (DEI) education framework. These initiatives will strengthen leadership competencies, deepen cultural awareness, and support continuous improvement in organizational performance.

A key new initiative for 2027 will be the launch of an executive-level leadership cohort program. This program will focus on building advanced competencies in workplace culture, strategic communication, and inclusive leadership. The cohort will support senior leaders in modeling county values, strengthening alignment with the Culture Statement, and enhancing their ability to lead diverse teams effectively.

Organizational Learning and Culture will continue expanding the course catalog within the LMS by increasing access to online learning pathways, compliance modules, role-specific courses, and DEI-aligned development offerings. Collaboration with subject matter experts (SMEs) will ensure that instructional content equips employees and people managers with the knowledge and tools needed for workplace safety, regulatory compliance, effective system utilization, and strong workforce engagement.

Culture and Inclusion programming will continue to build employee capacity to embed equity principles into daily work and decision-making. This will include expanding racial equity trainings, offering department-level culture-building sessions, and delivering programming that strengthens Milwaukee County's commitment to fostering a connected, community-minded, and inclusive workforce.

Network Resource Groups (NRGs) will remain vital contributors to employee belonging and engagement. Organizational Learning and Culture will support NRGs in providing peer connection, leadership development opportunities, cultural education, and employee feedback that informs countywide workforce strategies.

The DEI Council will continue to serve as a cross-departmental advisory body, guiding policy review through an equity lens, supporting organizational culture priorities, and ensuring alignment with Milwaukee County's strategic equity goals. Close partnership with the Council will help sustain progress and accountability in advancing equitable and inclusive practices.

Operationalizing Milwaukee County's new Culture Statement will be a central focus in 2027. Organizational Learning and Culture will develop training, communication tools, and department-specific implementation strategies to help leaders and employees understand expectations and intentionally integrate the Culture Statement into daily operations. These efforts will reinforce shared values, behavioral norms, and consistent cultural practices across departments.

Employee retention will remain a key priority throughout 2027. The service area will advance retention by expanding development pathways, strengthening leadership capability-building, and supporting inclusive departmental cultures. By improving access to growth opportunities, promoting equitable practices, and enhancing the overall employee experience, Organizational Learning and Culture will contribute to workforce stability, reduced turnover, and long-term organizational sustainability.

Through these combined initiatives, Organizational Learning and Culture will advance organizational effectiveness, employee engagement, and a strong foundation of equity and culture across Milwaukee County.

Strategic Program Area: Total Rewards**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,033,987	965,478	1,152,658	1,147,310	(5,348)
Revenues	0	0	0	0	0
Tax Levy	1,033,987	965,478	1,152,658	1,147,310	(5,348)
Full Time Pos (FTE)	11.00	11.00	11.00	11.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Customer Service Calls	3,927	5,936	4,000	6,000
Customer Service Emails	11,500	16,900	9,000	10,000
Life Status Events Processed	2,376	1,520	2,200	2,000
Position Action Forms Approved	3,573	4,275	800	5,200
Positions Reclassed/Reallocated	110	58	100	30

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Response to Initial Benefit Inquiries within 1 Business Day	99%	99%	98%	99%
Unique Position Titles	1,026	978	775	725
Unique Salary Ranges	561	78	60	78
Wellness Participation	72%	70%	70%	75%

Strategic Overview:

Employee Benefits and Compensation operate within the established unified Total Rewards Division, supporting a coordinated and strategic approach to employee benefits, compensation, wellness, and workforce planning. The Total Rewards Division plays a critical role supporting Milwaukee County's ability to attract, retain, and support a high-performing workforce through competitive, equitable, compliant, and financially responsible programs.

Benefits Administration:

The Benefits area of the Total Rewards Division administers and manages all non-ERS pension benefit programs for active employees and retirees, including:

- Medical and prescription drug coverage,
- Dental and vision coverage,
- Supplemental disability coverage,
- Wellness programs,
- Workplace clinic access,
- Leave and absence coordination.

Core responsibilities include benefit plan design, regulatory compliance, enrollment administrative management, and ongoing employee and retiree support, data audits, and fiscal oversight. These activities have a significant impact on Employee Fringe Benefits and require ongoing coordination with Finance, Payroll, HR, Procurement, Corporation Council and external benefits partners.

In 2027, The Total Rewards Division will continue to focus on balancing employee access and affordability with the county's long term financial sustainability. This includes monitoring medical and pharmacy trend, evaluating utilization patterns, supporting vendor accountability, and identifying opportunities to improve health outcomes and managing overall plan cost.

Pharmacy Benefit Strategy:

Milwaukee County continues to partner with RxBenefits and OptumRx to support pharmacy and benefit administration and cost management. The pharmacy program remains a key focus area due to the continued pressure from specialty medications, chronic condition management, and increased utilization of high-cost drug categories.

RxBenefits supports the County by:

- Providing enhanced pharmacy member support,
- Assisting with prescription cost management,
- Supporting rebate optimization,
- Improving pharmacy-related employee experience,
- Helping identify opportunities for clinical and financial review.

In 2027, the pharmacy strategy will continue to be a major area of focus as Milwaukee County evaluates cost drivers, rebate performance, employee access, and opportunities to manage pharmacy spend without creating unnecessary disruption for members managing chronic conditions.

Workplace Clinics:

Milwaukee County's clinics are fully operational and continue to serve as an important part of the county's employee health strategy. The clinics provide convenient, no-cost access to care for employees and covered family members, supporting preventive care, early intervention, and reduced reliance on higher-cost care settings when appropriate.

Clinic locations include: Vel R. Phillips, Milwaukee County Courthouse, Wilson Senior Center.

Recent utilization highlights include:

- More than 1,780 total clinic visits since program launch,
- Record monthly utilization of 217 visits in February 2026,
- Average utilization of approximately 176 visits per month during the most recent six-month period,
- Approximately 99% of clinic visits are from individuals enrolled in the County's medical plan, allowing clinic utilization to directly impact the County's healthcare spending,

Vel R. Phillips remains the most utilized clinic location, accounting for approximately 54% of all visits.

Services currently include:

- Primary and preventive care,
- Blood pressure and medication management,
- Respiratory illness treatment,
- Biometric screenings,
- Referrals to primary care and specialty providers,
- Employee health education and navigation.

The clinics represent a relatively small portion of Milwaukee County's overall healthcare spending, with annual operating costs of approximately \$900,000 compared to roughly \$63 million in annual medical claims. As utilization continues to grow, the clinics provide an opportunity to improve employee health outcomes, enhance access to care, and reduce reliance on higher-cost care settings such as urgent care centers and emergency rooms.

The Workplace Clinics are proving to be a cost-effective, high-value enhancement to employee healthcare, supporting the county's vision of becoming the healthiest county in Wisconsin.

Wellness and Employee Engagement:

Milwaukee County continues to invest in wellness as part of its broader Total Rewards strategy. Through its partnership with WebMD Health Services, employees have access to a comprehensive wellness platform designed to support physical, emotional, and financial well-being.

The StriveMKE wellness program continues to demonstrate strong participation and measurable health outcomes. During 2025:

- More than 2,100 employees registered for the wellness platform,
- Nearly 1,800 employees completed the annual health assessment,
- Approximately two-thirds of registered participants completed the full wellness incentive (including a visit to a primary care physician),
- Participants averaged five portal visits annually.

Among a two-year participant cohort of 1,385 employees, the program demonstrated measurable improvements in overall health and well-being, including:

- 5.2% improvement in overall health risk status,
- 3.5 % reduction in average health risk status,
- 2.4% reduction in weight-related risk,
- 8.0% reduction in depression risk,
- 6.1% reduction in anxiety risk,
- 5.9% reduction in stress risk.

The wellness program also provides valuable insight into employee health trends. The most prevalent health risks identified among participants continues to be weight management, nutrition, and physical activity, helping guide future wellness, clinic, and benefit strategies.

Current wellness offerings include:

- Online wellness portal and health resources,
- Health assessments and personalized wellness tools,
- Health coaching programs,
- Tobacco cessation support,
- Wellness challenges and engagement campaigns,
- Wellbeats digital fitness platform,
- Educational webinars and wellness programming.

As part of the agreement, Milwaukee County is looking to expand available wellness resources by adding:

- Up to four live health and wellness webinars annually,
- Group-based wellness health coaching programs,

- Enhances communication and outreach support through WebMD's communication team,
- Additional employee engagement campaigns and promotional materials,
- Expanded digital wellness and fitness content through Wellbeats,
- Additional data integration capabilities to support program administration and reporting.

These enhancements are intended to strengthen employee engagement, support preventive health initiatives, improve awareness of available resources, and further integrate wellness programming with Milwaukee County's broader health and benefits strategy.

Compensation:

The Compensation area supports Milwaukee County's talent strategy by administering competitive, equitable, compensation for all Milwaukee County employees.

Strategic Implementation:

Milwaukee County's vision is "By achieving racial equity, Milwaukee will be the healthiest county in Wisconsin." Recognizing that many of the employees live, work, and play in Milwaukee County, the county is working to build policies, practices and a culture that ensures positive health outcomes for its employees and residents.

The Total Rewards strategy integrates compensation, benefits, wellness, and retirement into a single, strategic framework. Through thoughtful implementation, Milwaukee County continues its commitment to equity, fiscal responsibility, employee engagement, and becoming the healthiest county in Wisconsin.

Strategic Program Area: Retirement Plan Services**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,828,417	1,285,298	1,262,882	1,290,703	27,821
Revenues	0	0	0	0	0
Tax Levy	1,828,417	1,285,298	1,262,882	1,290,703	27,821
Full Time Pos (FTE)	18.00	18.00	18.00	18.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Group Education Events & Sessions	22	22	24	20
Individual Member Counseling	169	121	150	120
Member Contacts	19,982	17,427	20,000	15,000
New Retirees Receiving Benefits	182	131	150	130
Number of Retirees Receiving Benefits	7,721	7,621	7,700	7,600
Percent of Active Members Attending a Presentation	13.1%	7.7%	15.0%	10.0%

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent of Calls Answered and Completed (Peer average = 96.3%)	77.0%	83.0%	95.0%	95.0%
Turnaround Time for Pension Estimates (in Days) Peer average = 12 days	82	72	28	28

Strategic Overview:

Retirement Plan Services (RPS) administers Milwaukee County's two (2) legacy defined benefit pension plans under the direction of the 10-member Milwaukee County Pension Board. The two (2) pension systems are The Employees' Retirement System (ERS) and the Omnibus Budget Reconciliation Act 1990 Retirement System (OBRA). RPS does not administer the Wisconsin Retirement System (WRS) which covers eligible employees hired after December 31, 2024.

To serve the needs of the 18,000 members of ERS and OBRA, the RPS team includes an information technology and systems function, a customer service function, a fiscal function, an auditing function, and a communications function.

The team has the following responsibilities:

- Pension plan recordkeeping and administration,
- Issuing approximately \$15 million in payments each month (pension contribution withdrawals and monthly pension payments),
- Member communication and education (i.e. retirement counseling),
- Customer service support by phone, walk-in, fax, email, and mail,
- Perform pension benefit calculations and initiate pension payments,
- Compliance reporting, internal auditing, and policy/procedure documentation,
- Individual member accounting and investment accounting,
- Financial and tax reporting,
- Maintain a pension administration system,

- Maintain a member self-service site for active and retired members,
- Pension Board trustee and meeting support,
- Engage technical experts to provide actuarial and investment consulting services.

Strategic Implementation:

The RPS team prepares a strategic plan that balances the fiduciary responsibilities of administering the pension system and Milwaukee County's mission. The 2025-2027 RPS Strategic Plan was approved by the Milwaukee County Pension Board in January 2025. Collectively, the initiatives in the 2025-2027 RPS Strategic Plan aim to modernize operations, enhance service quality, and ensure long-term organizational sustainability.

Key initiatives in the plan center around digital transformation and communication, including reducing reliance on paper through expanded e-delivery options, implementing secure messaging and live chat, and enhancing member self-service tools. To support efficiency, RPS is streamlining internal processes through the digitization of records, adoption of automation technologies, and the integration of artificial intelligence to improve member communications and internal workflows.

System and data optimization efforts are also underway to improve usability and reliability of the pension administration system and self-service portal while also ensuring accurate, accessible data for both members and staff. Additionally, RPS is strengthening financial controls and reporting through improved documentation, automation of reporting functions, and upgraded accounting software to support fiscal accountability.

To improve the member experience, the team is simplifying communication channels, improving accessibility of information, and expanding both in-person and online support resources. Finally, RPS is committed to building a high-performing and engaged workforce through ongoing staff development, team-building activities, succession planning, and specialized training programs.

Given the shifting responsibility from administering an open pension plan to a closed one, RPS is focused on being responsible stewards for the remaining members in the plan. Improving the quality of pension system records, identifying efficiencies, and managing administrative costs will be primary focuses in the near term.

Additional Program Details:

Per 2023 Wisconsin Act 12: January 1, 2025, was the first day newly hired employees became part of the WRS. Prior to this date, employees were enrolled in the ERS of Milwaukee County. In the coming years and decades, the membership in the ERS will decrease from its current amount of approximately 12,000 members. The OBRA retirement system is unaffected.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	28,655,102	26,027,917	26,580,434	27,507,117	926,683
Operations Costs	41,315,329	37,381,795	40,973,693	42,422,651	1,448,958
Debt & Depreciation	2,035,695	3,601,052	1,665,623	1,595,277	(70,346)
Capital Outlay	1,266,749	1,829,051	1,034,460	991,813	(42,647)
Interdepartmental Charges	(465,697)	(56,411)	(526,280)	97,440	623,720
Total Expenditures	\$72,807,177	\$68,783,405	\$69,727,930	\$72,614,298	\$2,886,368
Revenues					
Other Direct Revenue	5,667,081	3,775,725	4,802,456	5,033,641	231,185
State & Federal Revenue	213,012	535,308	214,000	214,000	0
Indirect Revenue	4,414,274	4,710,828	5,033,306	4,655,311	(377,995)
Total Revenues	\$10,294,366	\$9,021,861	\$10,049,762	\$9,902,952	(\$146,810)
Tax Levy	\$62,512,811	\$59,761,544	\$59,678,168	\$62,711,346	\$3,033,178
Personnel					
Full Time Pos (FTE)	283.00	294.00	287.00	282.00	(5.00)
Overtime \$	593,505	523,875	277,256	255,234	(22,022)
Seasonal/Hourly/Pool	111,465	105,258	25,503	0	(25,503)

Department Mission:

The Department of Administrative Services (DAS) plans, develops, builds and manages the technical, operational and physical infrastructure of Milwaukee County to deliver great public service.

Department Vision:

A highly engaged workforce provides operational excellence and superior customer service while working to achieve racial equity.

Department Description:

DAS provides a wide variety of support to County departments in achieving their strategic outcomes, as well as many services to the public. The Department includes the following divisions:

The Office of Economic Inclusion works to increase overall economic viability for targeted and disadvantaged businesses (TBEs and DBEs) and to track contracting compliance for internal contracts within Milwaukee County.

Risk Management provides a comprehensive risk management program that minimizes liabilities to the County and ensures the health and safety of employees, residents and guests utilizing county services and facilities.

Central Business Office (CBO) serves as the knowledge base and general support for accounting, budgeting and financial analysis for the Department of Administrative Services, Office of Emergency Management, Office of Equity, Department of Human Resources, Office of Strategy, Budget & Performance, Office of Corporation Counsel, the Milwaukee County Board of Supervisors and Office of the County Executive.

Procurement obtains goods and services for Milwaukee County departments, agencies and institutions in a manner that enhances the quality of life in Milwaukee County and fully utilizes all segments of the business community.

Information Management Services Division (IMSD) collaboratively develops and provides secure, cost-effective technology solutions that meet the needs of Milwaukee County government and its citizens.

Economic Development / Real Estate Services provides high-quality, efficient and responsive services to enhance economic opportunity and quality of life for all the people in Milwaukee County.

Facilities Management (including Facilities Operation & Maintenance (O&M), Architecture, Engineering and Environmental Services (AE&ES), Sustainability and Planning) provides asset management and preservation of county-owned assets and property, and ensures that all county-owned buildings are clean, safe, user-friendly, and meet the needs of all tenants, employees and the general public as well as providing technical services to plan, design, construct, manage, operate and preserve Milwaukee County's natural resources and public facilities, in a sustainable and energy efficient manner.

Major Changes

- 1.0 FTE Apprentice Coordinator and 1.0 FTE Electrician are abolished in Operations and Maintenance. 1.0 FTE Electrician is unfunded in Operations and Maintenance.
- \$400,381 in salary and social security is included for skilled trades positions to more closely align with the regional labor market and address recruitment and retention issues.
- \$1.7 million in additional expenditure is included in Operations and Maintenance for oversight of the new Center for Forensic Science and Protective Medicine.
- In the Facilities Management Division (FMD), the Facilities Planning & Sustainability offices are merged into the "Office of Sustainability and Facilities Planning" (OSFP).

Strategic Program Area: DAS Management**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	404,236	437,502	152,041	166,520	14,479
Revenues	0	0	0	0	0
Tax Levy	404,236	437,502	152,041	166,520	14,479
Full Time Pos (FTE)	3.00	3.00	3.00	3.00	0.00

Strategic Overview:

The DAS Management group develops and manages the Department's Mission, Vision, Values and Strategic Plan. The team provides strategic guidance, support and accountability in working to achieve the Department's four key objectives: Employee Engagement, Operational Excellence, Customer Service and Racial Equity.

Strategic Implementation:

No major changes are included in the 2027 DAS Management budget. Leadership focus is to ensure DAS is supporting the racial equity priorities of Milwaukee County and its departments and elected offices.

Strategic Program Area: DAS Central Business Office

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,030,908	793,331	857,400	863,337	5,937
Revenues	0	0	0	0	0
Tax Levy	1,030,908	793,331	857,400	863,337	5,937
Full Time Pos (FTE)	10.00	10.00	10.00	10.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Departments Supported	9	9	9	9

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent Accuracy of Forecasted Budget to Actual	0%	99%	75%	75%
Percent of Invoices Processed Timely per Service Level Agreement	0%	97%	95%	95%

Strategic Overview:

Central Business Office (CBO) serves as the knowledge base and general support for accounting, budgeting and financial analysis for the Department of Administrative Services, Office of Emergency Management, Office of Equity, Department of Human Resources, Office of Corporation Counsel, Office of Strategy, Budget & Performance, the Milwaukee County Board of Supervisors, the Office of the County Executive, and Government Affairs.

Strategic Implementation:

The Central Business Office will achieve its strategic goals by ensuring that all accounting activities comply with applicable statutes, ordinances, rules, policies, and Generally Accepted Accounting Principles (GAAP). This enables customer departments to concentrate on their core missions and business responsibilities.

Moreover, the Central Business Office is committed to enhancing the quality of public service, improving customer service, maintaining customer retention, and increasing its customer base.

Strategic Program Area: DAS Procurement**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,274,654	1,106,910	959,443	955,673	(3,770)
Revenues	10,634	863	0	0	0
Tax Levy	1,264,020	1,106,047	959,443	955,673	(3,770)
Full Time Pos (FTE)	12.00	12.00	10.00	10.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Price Agreements – With Budget Year Start Date	150	202	225	250
Request for Proposals – Procurement Administered	31	30	30	40
Requisitions Processed to Purchase Order Annually	18,622	17,547	15,970	17,000
Sealed Public Bids	42	35	45	50

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Cost-savings for Bid (budget to actual)	\$170,371	\$245,423	\$300,000	\$300,000
MarketPlace Central Use – Unique Users/ Month Peak	N/A	N/A	N/A	N/A
Procurement Cycle Time - Requisition to Purchase Order (average number of days)	3.20	3.25	1.95	2.00
Procurement Cycle Time - RFP Request Received to Intent to Award (in days)	151	120	120	120
Sealed Bid Responses (Average Responses/Bids)	3.20	3.25	5.00	7.00

Strategic Overview:

Under Milwaukee County Ordinance Chapter 32.22, the Procurement Division is responsible for the development and implementation of procurement-related administrative procedures. The Procurement Division provides leadership, support and services to all Milwaukee County departments regarding public procurement and contracting. Additionally, the Division is responsible for maintaining ethical standards to ensure fair and open procurements.

Strategic Implementation:

Milwaukee County's Procurement Division continues to strategically advance procurement modernization efforts through the optimization of Milwaukee County's sourcing and contracting efforts. Milwaukee County has set goals related to updating the Source-to-Pay (S2P) framework. This multi-year initiative represents a significant organizational alignment project, with the goals of strengthening operational efficiency, increase transparency, improve stakeholder accountability, and advance equitable procurement practices across the County's operating environment.

To be successful, this effort will focus on alignment of people, processes, policies, and systems. The Procurement Division is leading this effort by supporting modernized procurement practices while balancing the unique operational needs of departments that have historically operated with varying degrees of procurement autonomy in a decentralized environment.

This effort builds upon the successful implementation of the revised AMOP 15.01: Procurement and Contracting, which establishes a comprehensive governance framework for procurement activities across Milwaukee County. The updated AMOP provides enhanced guidance on procurement roles and responsibilities throughout the sourcing and contracting lifecycle, standardizes procurement procedures, clarifies approval and signature authorities, and incorporates federal procurement requirements to ensure regulatory compliance. The policy also strengthens contract administration practices, promotes consistent documentation and record retention through centralized document management, reinforces ethical procurement standards and internal controls, and provides guidance for expanding digital procurement capabilities. Collectively, these enhancements create a strong operational foundation that supports the County's ongoing Source-to-Pay modernization efforts by improving consistency, transparency, accountability, and organizational readiness for enterprise-wide procurement transformation.

Through implementation, the Division has encountered several constraints that have required timely adjustments to project timelines and strategic priorities. These challenges include competing departmental priorities, limited staff capacity, outdated procurement practices, inconsistent business processes across departments, evolving system requirements, and the complexities associated with integrating new technology into an established decentralized governance structure. Additionally, resource limitations and the need for continuous stakeholder engagement have required a phased implementation approach that prioritizes sustainable adoption over accelerated deployment.

Procurement has remained focused on building a scalable and sustainable S2P model that aligns with public-sector procurement practices and prepares Milwaukee County for long-term operational success.

The S2P initiative encompasses a comprehensive evaluation of the County's entire procurement lifecycle, including strategic sourcing, solicitation development, contract administration, purchasing, invoice management, supplier performance, and data analytics. Significant efforts have been dedicated to current-state assessments, process redesign, system optimization, and stakeholder collaboration to establish a strong foundation for future-state implementation.

Central to this work is Milwaukee County's commitment to advancing racial equity. The Procurement Division recognizes that procurement modernization presents an opportunity to address systemic barriers that have historically limited participation by small, minority-owned, and women-owned businesses. Through improved data transparency, standardized processes, enhanced supplier engagement, and expanded digital access, S2P will support more equitable participation in County contracting opportunities while strengthening accountability measures tied to supplier diversity and community impact.

To support successful implementation, Procurement is strategically focusing on several key initiatives throughout 2026:

1-System Optimization and Readiness Planning: The Division is assessing existing technologies, identifying process inefficiencies, and evaluating organizational readiness to determine where policy updates, staffing adjustments, and system enhancements are necessary to support long-term S2P functionality.

2-Stakeholder Engagement and Change Management: Recognizing that successful implementation depends on organizational adoption, Procurement is conducting ongoing stakeholder engagement sessions to gather feedback, address concerns, and align departmental expectations with project objectives.

3-Performance Measurement and Data Governance: Procurement plans to develop performance dashboards and continues to track key performance indicators to monitor procurement cycle times, workload distribution, supplier participation, and overall process effectiveness. These measures will establish a foundation for continuous improvement and data-driven decision-making.

4-Supplier Accessibility and Equity: The Division plans to design strategies to simplify vendor interactions through improved Infor access, streamlined registration processes, and targeted outreach efforts intended to expand participation among small and diverse businesses.

The Procurement Division remains committed to a measured and intentional implementation strategy that prioritizes long-term sustainability over short-term deployment milestones. As S2P modernization continues into 2026 and 2027, Procurement will focus on overcoming operational constraints, strengthening stakeholder partnerships, and aligning policies, procedures, and technology with modern public procurement standards. These efforts will position Milwaukee County to operate a more transparent, equitable, and accountable procurement system that better serves both County departments and the communities they support.

Strategic Program Area: Office of Economic Inclusion**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	655,522	663,276	670,871	679,520	8,649
Tax Levy	655,522	663,276	670,871	679,520	8,649
Full Time Pos (FTE)	7.00	7.00	7.00	7.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Committed Contract Value to Disadvantaged (DBE) & Targeted Businesses (TBE)	13%	7%	11%	10%
Total Number of DBE Firms Certified	552	588	640	150

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Total Number of DBE Firms Newly Certified	26	36	40	50

Strategic Overview:

The Office of Economic Inclusion (OEI) is responsible for implementing, monitoring and enforcing Milwaukee County Targeted Business Enterprise (TBE), Small Business Enterprise (SBE), Disadvantaged Business Enterprise (DBE), and Airport Concessionaire Disadvantaged Business Enterprise (ACDBE) programs in compliance with County Ordinances and Federal Regulations.

The Office of Economic Inclusion is responsible for the certification of socially and economically disadvantaged individual's businesses under the DBE/ACDBE program, along with SBE for the County's TBE program. Maintaining an active directory of certified firms is a function of the Office. In addition, the division is responsible for monitoring contracts to ensure DBE, ACDBE and TBE participation goals for professional services, construction, commodities and others, are in compliance.

The division submits routine reports to the Milwaukee County Board of Supervisors, the Federal Aviation Administration (FAA) and the Federal Transportation Administration (FTA) on DBE, ACDBE, and TBE participation associated with Federal and Milwaukee County spend.

The division promotes utilization of small businesses through community outreach efforts and participates in small business development, technical assistance initiatives and small business seminars on effective business operations and contracting practices with the goal of increasing the overall economic viability of small and disadvantaged businesses throughout Milwaukee County and the region.

Strategic Implementation:**Certification and Capacity Building**

Business Certification Assistance: Provide technical assistance to help businesses obtain and maintain certification as Disadvantaged Business Enterprises (DBE), Airport Concessionaire Disadvantaged Business Enterprises (ACDBE), and Small Business Enterprises (SBE). Offer workshops and one-on-one guidance to navigate certification and recertification requirements.

Contract Readiness

Readiness Program: Develop a structured program that prepares businesses to compete for public contracts by providing training on:

- Responding to Requests for Proposals (RFPs)
- Bid preparation
- Cost estimating
- Insurance and bonding requirements
- Prevailing wage compliance
- Contract administration and reporting

Technical Assistance

Business Resource Center: Establish relationships with centralized resource centers offering one-on-one technical assistance in:

- Business planning
- Accounting
- Marketing
- Human resources
- Legal compliance
- Technology adoption
- Government contracting

Contract Pipeline Transparency

Contract Forecast: Develop an annual and quarterly procurement forecast so businesses can prepare for upcoming contract opportunities, build partnerships, and secure financing before solicitations are released.

- Prime Contractor Accountability
- Prime Contractor Performance Monitoring: Strengthen accountability by tracking prime contractor compliance with subcontracting commitments through regular reporting, utilization reviews, and performance evaluations.
- Prompt Payment
- Prompt Payment Initiative: Continue improving payment timelines to ensure subcontractors receive timely payment.

Data Dashboard

Public Transparency Dashboard: Develop an online dashboard displaying key performance indicators such as:

- Contract awards
- Participation rates
- Spending by department
- Certified vendor utilization
- Geographic distribution
- Industry sectors
- Annual trends

Emerging Industries

Industry Diversification Strategy: Encourage certification participation in high-growth industries including:

- Clean energy

- Green infrastructure
- Information technology
- Artificial intelligence
- Advanced manufacturing
- Broadband infrastructure
- Professional services
- Healthcare
- Construction technology

Access to Government Opportunities

Government Navigation Assistance: Aid businesses seeking to do business with Milwaukee County by helping them navigate procurement requirements, certification, compliance, and available resources.

Supplier Capacity Expansion

Business Scaling Program: Assist small businesses in growing from subcontractors to prime contractors through coaching, strategic planning, financial management, and operational capacity development.

Regional Collaboration

Regional Supplier Network: Coordinate with municipalities, state agencies, and neighboring counties to align supplier diversity initiatives, reduce duplication, and expand contracting opportunities.

Continuous Improvement

Annual Strategic Review: Conduct an annual review of program outcomes, stakeholder feedback, and industry best practices to update strategic priorities and ensure the plan remains responsive to changing economic conditions.

Strategic Program Area: DAS Economic Development & Real Estate Services

Service Provision: Discretionary

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,574,103	1,850,651	2,758,451	2,780,425	21,974
Revenues	2,062,040	1,999,357	2,008,604	1,899,283	(109,321)
Tax Levy	(487,937)	(148,706)	749,847	881,142	131,295
Full Time Pos (FTE)	5.00	5.00	5.00	5.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Maximize Available Income from Real Estate Transactions including Leasing, Land Sales, Contracts through Collaboration on Projects with Other County Departments and External Partners including Municipalities and Developers	\$1,855,157	\$2,028,174	\$1,848,682	\$1,889,597

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Apply for Available Wisconsin Economic Development Corporation Grants for Pass-Through to Eligible Communities and Projects in Milwaukee	No	Yes	Yes	Yes
Execute and Manage Contracts that Include Community Benefits Compliance	No	Yes	Yes	Yes
Execute and Manage Leases Leveraging County Assets Including Cell Phone Towers, Parking Lots, Airspaces and Facilities	\$1,455,157	\$1,575,774	\$1,390,122	\$1,489,597
Implement the Building Bridges Small Business Program resulting in new tax base, jobs created and maintained and development investment		No	Yes	Yes
Influence Regional Economic, Workforce, and Community Development Initiatives through Board Positions, Meeting Attendance, and Project Participations	No	Yes	Yes	Yes
Manage relationships with cultural institutions including implementing overall County goal of reducing operating and capital dollars and supporting cultural self-sufficiency; negotiating, implementing and ensuring compliance with agreements and implementing CAMPAC program (starting 2026)	No	Yes	Yes	Yes
Manage the lease relationship and expenses for offices at 600 N. Plankinton Avenue		No	Yes	Yes
Promote and build the Milwaukee County Revolving Loan Fund in Partnership with Administrator Milwaukee Economic Development Corporation	No	Yes	Yes	Yes
Sell County-Owned Properties to Retain Maximum Allowable Funds for Maintaining, Repairing and Returning to Market Foreclosed Properties	\$400,000	\$400,000	\$400,000	\$400,000

Strategic Overview:

DAS-EDRES serves as Milwaukee County's real estate and economic development division focused on leveraging the County's functions for economic growth and wealth generation. In serving the economic development function, DAS-EDRES represents the County on economic-related boards and committees including representation in all municipal Joint Review Boards for the creation and amendment of tax incremental districts and board representation on the Milwaukee Regional Innovation Center. The division also utilizes the County's land assets to drive economic growth through job creation, increased tax base, local hiring and workforce development.

In serving the real estate function, DAS-EDRES manages the County's tax foreclosure inventory and surplus properties which includes the preparation, repair, marketing and sale of properties. The office represents County departments in lease transactions as landlord or tenant; negotiates contracts with customer departments and cultural institutions; drafts contracts; and monitors lease agreements. DAS-EDRES helps lead the County Facilities Planning Steering Committee, which guides real estate decision making with a focus on total lifecycle costs. DAS-EDRES manages parking lot leases, including those lots under I-794 and the 6th and State lot in downtown Milwaukee, and manages cell tower revenues on various county properties. DAS-EDRES also manages the Building Bridges Small Business Program focused on activating commercial corridors through brick-and-mortar small businesses and manages the lease for DAS and Audit divisions located at 600 N. Plankinton Avenue, which is shown by the increase in tax levy. DAS-EDRES acts as the primary liaison for relationships with the County's cultural institutions.

The centralization of building and property leasing activity is considered a best practice for the management of government real estate by the US General Services Administration. DAS-EDRES, in its role as Milwaukee County's real estate services division, institutes a process wherein all leases are standardized, catalogued, and negotiated in collaboration with the customer department. Obligations of lease agreements, which include tracking payments, receipt of insurance certificates, and development of maintenance reserve funds, are monitored in collaboration with other DAS divisions and customer departments.

DAS-EDRES has developed a role in regional coordination between the nineteen municipalities and various economic development efforts within the County, neighboring Counties, and the State, such as workforce development, economic development, transportation, housing and marketing.

Strategic Implementation:

In 2026, DAS-EDRES has advanced in the maturity of lease administration and property disposition and engaged more in small business economic development. DAS-EDRES has also reached significant milestones including the County's divestment of the Charles Allis Museum, selling the former Health and Human Services building at 1220 W. Vliet Street and developing the first ever non-grant funded "Building Bridges" small business project. In 2027, DAS-EDRES will continue to strengthen its focus on more traditional economic development initiatives and real estate services with an emphasis on those that will advance racial equity. Specific efforts to strengthen the regional economy include:

Continue to partner with Gorman & Company on their adaptive reuse project at the Marcia P. Coggs Health and Human Services Building (1220 W. Vliet Street). Gorman has purchased the building and has an active Development Agreement. As part of the partnership, DAS-EDRES will oversee compliance of the agreement.

Begin the search for the future use of 800 W. Wells Street, the existing Milwaukee Public Museum site. DAS-EDRES anticipates releasing an RFP for acquisition of the site in the summer of 2026 and also anticipates that it will take a significant amount of time to secure a buyer. The museum anticipates fully vacating the old site by the end of 2027.

Provide architectural services through the Building Bridges program to activate commercial corridors and fuel locally grown economic development. A transfer will occur in 2027 from the Debt Service Reserve to DAS-EDRES to establish the revenue and expenditures for the Building Bridges Program.

Continue to implement the County's strategy for cultural institutions, with a focus on agreements that promote self-sustainability of the institutions while lowering the County's operational and capital expenses.

Continue to represent for the Office of the Medical Examiner and the Office of Emergency Management as a board member for Forensic Science and Protective Medicine.

Support work of the City/County joint task force on food access.

Support the Investing in Justice Courthouse Complex (IJCC) project through securing, implementing and overseeing swing space leases.

Monitor partnership programs - Small Business Loan Program (MEDC) and look to leverage economic support programs made available through federal stimulus packages, Community Development Block Grants, and other available grants.

Monitor compliance on real estate and re-development projects including The Couture and Park East redevelopments to ensure compliance with development agreements and community benefits plans.

Coordinate broker listings of foreclosed and other county-owned properties on Multiple Listing Service (MLS).

Enhance advocacy efforts related to the racial equity goals outlined in the County's strategic plan. Efforts will include a focus on state and regional partners as well as peer counties, local jurisdictions and the private sector.

Remain involved in economic development and real estate focused organizations through participation, memberships and/or funding.

Support the County's cultural institutions and act as a liaison between those organizations and other departments within Milwaukee County.

Administer the 2027 CAMPAC Funds

Strategic Program Area: Technology Purchase Management**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	10,155,729	8,483,595	9,816,685	9,852,327	35,642
Revenues	0	0	0	0	0
Tax Levy	10,155,729	8,483,595	9,816,685	9,852,327	35,642

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of County Departments Supported	43	43	43	43

Strategic Overview:

The Technology Purchase Management Program Area, run by the IT Governance and Business Relationship Strategic Process Areas (SPAs), provides the Department of Administrative Services (DAS) – Information Management Services Division (IMSD) with the best practice approach of centralizing oversight of the Information Technology (IT) spend demands of various Milwaukee County departments and divisions. This allows Milwaukee County to:

- *Avoid IT efforts outside of IMSD which results in duplicated operational activities and spend.
- *Optimize costs through leveraging existing IT hardware and software.
- *Consolidate and leverage agreements with vendor partners.
- *Maximize procurement and sourcing opportunities.
- *Focus on investment in new technologies to advance a sustainable countywide IT model.

Additionally, this area supports IMSD's goal of becoming a trusted business partner by ensuring cost efficiency, alignment of IMSD's IT strategy with department business strategy, and transparency into the County's IT Technology Purchase Management budget. As part of the annual budgeting process, this program area is responsible for meeting with all departments to review their current technology stack and ongoing needs. This evaluation helps identify opportunities to retire outdated technology or transition to existing solutions, thereby achieving greater efficiency and scalability. By doing so, cost savings can be realized, productivity is improved, and the overall user experience is enhanced.

Strategic Implementation:

In 2027, IMSD will continue to partner with the Department of Administrative Services' Central Business Office (DAS-CBO) and client departments to continue to improve the timeliness and transparent reporting processes for departments to understand the status of purchase activity, including optimization activity. Additionally, this SPA will continue to work to centralize management of IT purchases through the Technology Purchase Management budget to:

- *Consolidate negotiations with vendor partners to mitigate risks, enhance customer service, reduce costs, and manage vendor accountability.
- *Align business needs in a strategic and cost-effective manner.
- *Mitigate risk of obsolete technology.
- *Equip the County for the digital future.
- *Manage costs associated with continued Artificial Intelligence (AI) capability deployments.

*Continue to centralize the County's purchasing of technology through coordination with departments and monitoring of purchasing processes (e.g., purchase requisitions, purchase cards, etc.).

There are no dedicated full-time employees in this program area. The IT Governance and Business Relationship SPAs manage this SPA in conjunction with DAS-CBO.

Strategic Program Area: Network & Telecom Services**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,126,953	1,944,146	1,895,177	1,770,601	(124,576)
Revenues	0	0	0	0	0
Tax Levy	2,126,953	1,944,146	1,895,177	1,770,601	(124,576)
Full Time Pos (FTE)	9.00	9.00	9.00	7.00	(2.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Call Managers	4	4	1	1
Number of Firewalls Maintained	6	8	8	10
Number of Phones	5,400	5,400	2,200	2,200
Number of Routers Maintained	200	79	79	80
Number of Switches Maintained	444	398	415	425
Number of Voicemail Servers	1	1	0	0
Number of Wireless Access Points	650	739	760	790
Switch Port Utilization	45%	50%	50%	50%

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Firewall Uptime	100%	100%	100%	100%
Network Core Uptime	100%	99%	99%	100%
Router Uptime	98.9%	100.0%	100.0%	100.0%
Switch Uptime	96.1%	99.9%	100.0%	100.0%

Strategic Overview:

The Connectivity Program Area provides research, acquisition, installation, maintenance, and support services for Milwaukee County's network and telecom infrastructure, including routers, switches, wireless access points, firewalls, Voice over IP (VoIP) phone systems, and desk phones.

The primary focus areas include:

- *Control and oversight of the architecture, design, planning, configuration, and provisioning of Milwaukee County's network to / from Milwaukee County's privately hosted cloud vendor.
- *Continued integration support for Cloud Platforms.
- *Provision and maintenance of core network infrastructure hardware / software.
- *Administration of Milwaukee County's telephony systems.
- *Management of cabling, hardware, software, and technical support vendors for

Milwaukee County's voice and data networks.

- *Control and oversight of the architecture, design, planning, configuration, and provisioning of Milwaukee County's Wide Area Network (WAN) and Local Area Network (LAN).
- *Provision and maintenance of wireless and internet services for employees and guests.

Strategic Implementation:

In 2027, the Connectivity Strategic Program Area will continue to grow its capabilities to meet the growing needs of Milwaukee County business operations through effective planning and targeted investments to continue to evolve a robust and redundant wired and wireless network. This will include:

- *Continued modernization of organizational structure to align staff roles and workflows with technology demands, improving efficiency, supportability, and adaptability.
- *Continuing the digital transformation work to decommission the legacy VoIP telephony solution and migrate to Microsoft Teams to further enhance communication across Milwaukee County while reducing total cost of ownership.
- *Complete the inventory of the network devices used across Milwaukee County to apply additional innovative connectivity solutions.
- *Leveraging cloud platforms, Milwaukee County plans to reduce its physical footprint and minimize the number of devices needed across the network.
- *Continuing to mature Milwaukee County's network security posture with key infrastructure service providers.
- *In conjunction with the Department of Administrative Services – Facilities Management Division (DAS-FMD) Security Director, improve Milwaukee County facilities' physical security capabilities, uptimes, and support on a 24/7 basis and supporting the network design and installation needs for new building projects.
- *Continuing to evaluate and improve wireless accessibility and signal strength within Milwaukee County owned and leased buildings and executing on network device lifecycles.
- *Ongoing support of the Milwaukee Mitchell International Airport through additional discovery, detection, and technical integration.
- *Continuing efforts towards maintaining effective partnerships with business leaders across Milwaukee County departments and divisions to provide best-in-class networking solutions that support their goals and objectives.

Additional Program Details:

The following positions changes are included in the 2027 budget:

- *1.0 FTE Telecom Analyst is abolished
- *1.0 FTE VoIP Administrator is abolished

Strategic Program Area: Service Operations**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,596,692	1,414,787	1,047,606	1,170,627	123,021
Revenues	0	0	0	0	0
Tax Levy	1,596,692	1,414,787	1,047,606	1,170,627	123,021
Full Time Pos (FTE)	18.00	21.00	21.00	22.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Mobile Devices Managed (Laptops, Mobile Phones, Pagers)	5,237	5,538	5,700	5,800
Number of Service Desk Technicians	3	3	3	3
Service Tickets Opened	26,113	28,736	29,250	29,500
Unique End Users Served	3,614	3,924	4,000	4,100
Windows Computing Devices Managed (PCs and Laptops)	4,381	4,381	4,500	4,600

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Mean Time to Resolve (Hours)	16.2	18.7	18.0	17.0
Number of Change Tickets Implemented	678	650	700	800
Percent of Calls Resolved on First Contact	25.1%	24.2%	30.0%	35.0%
Percent of Service Desk Tickets Resolved within Service Level Agreement (SLA)	95%	92%	93%	95%

Strategic Overview:

The Service Operations Program Area provides valuable support and break-fix services to Milwaukee County technology users. The IMSD Support Services Team uses the Information Technology Infrastructure Library (ITIL) best practices to handle incidents, service requests, computer replacements/additions, software management, and asset management. In 2027, the end user support services team will continue its execution of IMSD's customer experience management program to continue to improve service delivery quality and courtesy alike.

Strategic Implementation:

In 2027, the Support Services Team will continue to further enhance the Service Desk application and portal through process and follow-up measures that affect reportable metrics. This includes, but is not limited to, the following:

*IMSD's focus on service enablement, automation, and operational maturity directly strengthens the long-term success of the Investing in Justice: Courthouse Complex (IJCC). A modern, stable, and scalable technology foundation is essential as the County moves toward smart-building capabilities, modern network architecture, and consolidated operations.

*Service enablement improves IJCC outcomes by increasing reliability through stronger

Service Desk processes and SLA automation; providing scalable support for smart-building systems through persona-based provisioning, workflow automation, and improved IT Asset Management (ITAM); enhancing cross-department coordination with ITIL- aligned practices and Agile methods; strengthening security through improved ITAM governance; and improving vendor alignment by clarifying technical standards and support expectations.

- *Modernization of end user compute staffing model to incorporate a tier 3 resource strategy to improve efficiency, stability and realization of automated solutions.
- *Continued implementation of the ITIL framework, an industry standard, as well continued staff training and certification in ITIL v4.
- *Continuous improvement of the ITAM program (e.g., phones, laptops, desktops, servers, network equipment, etc.) to allow IMSD to better manage Milwaukee County's computing devices.
- *IMSD will continue enhancing the ITAM program by exploring vendor solutions to improve asset tracking and deployment processes, assessing staffing needs to support long-term sustainability, and increasing overall efficiency in managing County technology assets.
- *Continue assessing the impact of AI on End User Compute hardware, with a focus on evolving device requirements, supply chain pressures, and increasing cost challenges across endpoint computing platforms.
- *Definition of common personas to simplify end user device deployment and lifecycle maintenance.
- *Continuous improvement of knowledge management and documentation of processes, which guides the day-to-day operation of IMSD's services.
- *Continuous improvement of service catalog to improve ease of use and incorporate automation.
- *Incorporation of Agile practices within the management of operational activities.
- *Continuous improvement of Identity and Access Management (IAM). IMSD will continue to develop the IAM workgroup to provide better oversight and governance.

Additional Program Details:

The following position changes are included in the 2027 budget:

- *1.0 FTE Service Operations Specialist is created

Strategic Program Area: Managed Print Services**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	399,364	375,491	333,308	0	(333,308)
Revenues	0	(96)	0	0	0
Tax Levy	399,364	375,587	333,308	0	(333,308)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Average Monthly Black & White Prints	476,586	435,253	425,000	400,000
Average Monthly Color Prints	164,275	167,269	160,000	150,000
Average Monthly Prints	640,861	602,522	585,000	550,000
Number of Copiers and Printers Managed	458	466	440	330
Number of Leased Printers	N/A	125	135	201

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent of Change in Black and White Prints	-0.5%	-9.5%	-2.4%	-6.2%
Percent of Page Reduction	-0.4%	-6.3%	-5.0%	-5.0%

Strategic Overview:

The Managed Print Service (MPS) Program Area will continue with the goal of maximizing the value of technology and improving customer experience and workflow by:

- *Optimizing the printer fleet/right-sizing by way of enterprise assessment of use, with an increased focus on operational sustainability.
- *Continuing deployment of print management software, including additional device security software.
- *Adoption of standard printer solutions across Milwaukee County.
- *Emphasizing on digital and paperless processes for improved cost oversight.
- *Enhancing remote management capabilities.
- *Development of formal metric reporting systems with corrective actions.

Strategic Implementation:

2019 represented the high point of printing at Milwaukee County, with a monthly average number of printed pages of approximately 1,630,083. Since then, the monthly average number of printed pages has been reduced by almost 1 million pages per month. In 2019, Milwaukee County also had 550 managed printers. While the number of total printers and pages printed have been reduced, vendor charged costs for managed print have moved from number of pages printed to number of devices managed.

In 2027, IMSD will continue to reduce overall print costs for Milwaukee County. by working with the Office of Strategy, Budget, and Performance (OSBP) and customer departments to reduce the number of printer devices and associated prints by making the following changes:

*Perform a printer fleet consolidation, countywide, with a goal to reduce the printer fleet by at least 25%.

*Continue the adoption of standard print solutions in areas that do not have a standard print solution to improve reliability and security.

*Maximize value of the managed print service through performance and usage metrics provided to departments.

Additional Program Details:

Starting in 2027, the tax levy for this program area is moved to county departments. Costs will be charged directly to departments based on their number of printers and usage. Legacy technology conversations will progress with departments to ensure security standards are met or devices are replaced with leased security complied equipment or fully retired.

Strategic Program Area: IT Security**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,520,234	1,105,217	1,236,150	1,278,810	42,660
Tax Levy	1,520,234	1,105,217	1,236,150	1,278,810	42,660
Full Time Pos (FTE)	4.00	5.00	5.00	5.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Cyber Security Tickets per Month	24	20	35	25
Number of Devices Monitored for Suspicious Activity & Cyber Threats	12,500	11,500	13,500	13,500

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Declared Cybersecurity Incidents	0	0	0	0
Percent of Cyber Security Tickets Resolved	100%	100%	100%	100%

Strategic Overview:

The IT Security Strategic Program Area is responsible for managing IT security risk and protecting Milwaukee County's assets from cyber threats through a robust and flexible IT security strategy that adjusts to changes in Milwaukee County's threat and risk landscape. The IT security strategy is:

- *Department aligned by addressing departmental context and cascading enterprise goals into security alignment goals.
- *Risk-aware by understanding the security risks of Milwaukee County and how they intersect with the overall organizational risk tolerance.
- *Holistic by leveraging a best-of-breed information security framework to provide comprehensive awareness of Milwaukee County's security capabilities.
- *Service-driven by delivering secure, low-friction technology solutions that balance protection with usability, supporting Milwaukee County staff in their service to the community.

Strategic Implementation:

This Strategic Program Area will continue to execute on the IT security strategy to continue to mature Milwaukee County's IT security posture. Objectives for 2027 include:

- *Improving processes to keep devices secured and configured properly throughout the device lifecycle, while planning for device upgrade costs and increasing the frequency of software updates while minimizing the impact on user productivity and device availability.
- *Increasing communication and outreach activities to County departments, especially in the areas of emerging risks (e.g., Artificial Intelligence, data security compliance, third-

party risks).

*Hardening accounts and increasing the strength of Multi-Factor Authentication (MFA) protections to mitigate the impact of phishing and mitigate other account compromise concerns.

*Expanding operational resilience and improving incident response quality and efficiency.

*Maturing IT governance, risk, and control activities. This includes expansion of routine internal scanning, increasing penetration testing, and better monitoring the external attack surface in response to increased threats from AI-enabled automation of attacks.

*Improving visibility and coverage of device security management with a concern for all device types (e.g., laptops, desktops, cell phones, infrastructure, and miscellaneous network devices).

Strategic Program Area: IMSD Project Management Office**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	375,858	215,417	332,897	589,551	256,654
Revenues	0	0	0	0	0
Tax Levy	375,858	215,417	332,897	589,551	256,654
Full Time Pos (FTE)	5.00	5.00	4.00	5.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of IT Projects Managed	62	61	75	60

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent of Approved Projects for Execution Kick-Off based on resource capacity	N/A	N/A	25%	25%
Percent of ideas submitted that are approved for project execution	N/A	N/A	50%	50%
Percent of projects completed per baseline schedule	N/A	N/A	50%	50%
Project Business Satisfaction Score	N/A	N/A	70%	70%

Strategic Overview:

The Information Management Services Division (IMSD) IT Project Management Office (PMO) program area is responsible for portfolio and project management of IT projects and the IT components of capital projects and departmental funded projects. The IT PMO provides the framework and expertise to manage IT projects and initiatives through centralization, standardization, and optimization. Team goals include:

- *Improve the speed and value of Milwaukee County technologies through stable and well-ordered project methods to maximize the return on IT investments.
- *Provide consistent project governance through project management leadership, standards, repeatable processes, and best practices.
- *Enhance project success rate through the delivery of quality products, closing projects on time and within budget and delivering objectives identified during project initiation.
- *Prioritization and capacity planning processes within IMSD, ensuring IMSD is focusing on those projects providing the highest value for the county.

When capacity allows, the IMSD IT PMO also works to train non-IMSD Milwaukee County employees on project management principles and modern technology. Additionally, the IT PMO coordinates with the Office of Strategy, Budget and Performance (OSBP) and the Facilities Management Division (DAS-FMD) on project management capabilities.

Strategic Implementation:

The IMSD IT PMO will continue to manage the portfolio of IT projects. During 2026, key projects and initiatives included:

- *Continued execution of digital transformation projects,
- *Continued execution of departmental ARPA projects with IT components,
- *Continued execution of IT projects related to the DHHS No Wrong Door strategic program,
- *Execution of department funded IT projects
- *Execution of IMSD infrastructure projects, including hardware lifecycles, implementation of IT infrastructure for new and remodeled County infrastructure projects, and IT integration efforts between Milwaukee Mitchell International Airport (MMIA) and IMSD.

In 2027, the IMSD IT PMO will continue to deliver IT project management services in the areas outlined above for 2026 as many of these projects will continue into 2027, along with new projects approved as a part of the 2027 capital budget, including significant support for the Investing in Justice Courthouse Complex project.

Additional Program Details:

The following position changes are included in the 2027 budget:

- *1.0 FTE IT Project Manager is abolished – Note: The levy for this position sits within DHHS as it is a crosscharged position.
- *1.0 FTE IT Project Manager is created – This position will focus on projects with significant IT infrastructure needs.
- *In 2026, 1.0 FTE Business Development Analyst was abolished in program area Business Relationship Management and 1.0 FTE IT Project Office Manager was created in this program area.

Strategic Program Area: IT Governance**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,649,016	775,757	760,984	1,253,898	492,914
Revenues	0	0	500	500	0
Tax Levy	1,649,016	775,757	760,484	1,253,398	492,914
Full Time Pos (FTE)	14.00	6.00	4.00	4.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Contractor Supplier Diversity Spend	\$1,019,056	\$579,294	\$700,000	\$700,000
Number of IT Contracts/Agreements Executed	344	375	400	400
Records Requests Processed	162	153	180	180

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Contractor Supplier Diversity Percentage	36.84%	44.43%	50.00%	60.00%
IT Satisfaction	76%	74%	75%	76%
IT Satisfaction – Benchmark to Industry Average	1.00%	-2.00%	0.00%	0.00%
IT Value	76%	75%	76%	76%
IT value – Benchmark to Industry Average	2.00%	0.00%	0.00%	0.00%

Strategic Overview:

IT Governance is responsible for the oversight of Information Technology administrative and strategic functions and working directly with departments and outside agencies to perform:

Governance, Risk, and Compliance

- *IT Governance – Provide a consistent approach to align IT-related decisions with the business' strategies and objectives. Ensure that IT-related processes are overseen effectively and transparently.
- *IT Risk Management – Continually identify, assess, and reduce IT-related risk within Milwaukee County's levels of tolerance.
- *IT Internal Controls and Assurance – Set and monitor applicable internal controls. Define measures, set targets, and consolidate reports to track and confirm adherence to Internal controls
- *Compliance Management – Identify external laws and regulations impacting Milwaukee County and its IT processes and services.

Strategy and Innovation

- *IT Management and Policies – Meet business governance requirements through a

consistent approach to management processes, organizational structures, roles and responsibilities, reliable and repeatable activities, and skills and competencies.

*Performance Management – Plan, execute, and oversee policies, practices, and procedures to manage IT service delivery effectively.

IT Financial and Vendor Management

*IT Financial Management – Manage IT-related financial activities and prioritize spending through formal budgeting practices. Provide transparency and accountability for the cost and business value of IT solutions and services.

*Resource Optimization – Ensure that sufficient IT-related capabilities, including people, processes, and technology, are available to support business objectives effectively at optimal cost.

*Vendor Portfolio Management – Take a proactive, holistic, and strategic approach to interacting with vendors from selection to offboarding, including financial benefit measurement, contract lifecycle management, relationship management, and vendor risk monitoring.

*Vendor Performance Management – Measure, monitor, improve, and report on vendor performance and relationship health to ensure successful project and contract outcomes. Optimize resources and identify vendor issues, reducing or containing costs, driving continuous improvement and innovation, and helping achieve organizational objectives.

In addition to the above items, the IT Governance administrative and strategic functions include:

*Office of the Chief Information Officer (CIO)

*Employee development, engagement, standards, and metrics.

*Internal and public records requests.

Strategic Implementation:

IT Governance will continue the execution on IMSD's refreshed IT Strategy, with a focus on the strategic pillar of Maximize Value of Technology to ensure consistent, efficient, quality and value-driven IT services. This will be accomplished through IT Governance providing more "showback" IT cost information to departments to demonstrate the services and value IMSD provides to each department. The IT Governance team will also continue to work with the Office of the Comptroller, Office of Corporation Counsel, Risk Management, Office of Economic Inclusion, and Procurement in optimization of strategies for IT vendor management and contract development, negotiation, and execution. This ensures compliance with Milwaukee County standards and ordinances while also reducing contract costs, increasing business value and mitigating risks.

Additionally, the IT Governance team will continue to mature existing IT contracting and IT vendor management services to optimize costs and benefits for Milwaukee County while reducing risks.

Strategic Program Area: Enterprise Data Services**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,071,662	851,281	896,665	888,019	(8,646)
Tax Levy	1,071,662	851,281	896,665	888,019	(8,646)
Full Time Pos (FTE)	9.00	9.00	8.00	8.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
New PowerBI Workspace (Data Subject Areas)	51	54	57	60
Support Tickets Received and Addressed	171	140	150	175
Total Power BI Reports Created by EDS	103	105	107	110

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Analytical Capability & Reports Scorecard – InfoTech	71%	73%	78%	80%
Business Application Scorecard-Info-Tech	73.00%	75.00%	76.00%	77.00%
County data professionals' satisfaction score in delivery of enterprise Azure data lake and data products delivery (Non-EDS employees)	0.00%	0.00%	80.00%	85.00%
Data Quality Scorecard – InfoTech	76%	77%	80%	82%
Number of data professionals accessing the enterprise Azure data lake for developing data products for departments and the broader organization	6	14	17	20
Total number of data sets available in the enterprise Azure Data Lakehouse	57	145	200	300
Year-over-year percent increase in data professionals accessing the enterprise Azure data lake for developing data products for departments and the broader organization	0.00%	133.00%	21.00%	18.00%
Year-over-year percent increase in data sets available in the enterprise Azure Data Lakehouse	0.00%	154.00%	38.00%	50.00%

Strategic Overview:

Enterprise Data Services (EDS) is responsible for developing and delivering enterprise data assets for business intelligence (BI), reporting, and analytics for Milwaukee County in line with the enterprise data strategy vision and mission statements of:

*Vision – Empower effective decision-making with timely and credible data.

*Mission – Establish trusted data sources with defined ownership in an integrated and accessible framework through a culture of interdepartmental collaboration.

To advance Milwaukee County's vision to be the healthiest county in Wisconsin by achieving racial equity, this SPA area drives Milwaukee County's success by providing the data strategy as well as the technical and data expertise in collecting, transforming, and developing data products available for performance measurement, business intelligence, reporting, and analytics for key decision-making, policy creation, and communication.

EDS continues to play a critical leadership and advisory role as a foundational program within Milwaukee County's data and data governance strategies. In alignment with the ongoing development of data governance policies for the organization, EDS will create and enhance existing enterprise data management, quality, and integration practices.

Strategic Implementation:

Enterprise Data Services will:

- *Continue to refine the organization's Data Strategy along with the Office of Strategy, Budget and Performance.
- *Optimize the existing Microsoft Azure Cloud enterprise data lake architecture to elevate and make available to the organization critical enterprise data assets for business intelligence (BI), reporting, and analytics.
- *Develop and grow the library of enterprise data assets in the Microsoft Azure Cloud enterprise data lake for the organization for self-serve BI, reporting, and analytics.
- *Continue to build a library of publicly available data assets related to population level statistics in the enterprise data lake to enhance analytics and decision-making for service delivery, program performance, and policymaking.
- *Provide data analysts across Milwaukee County departments with access to the Microsoft Azure Cloud enterprise data lake, including training and supporting, for self-serve reporting and analytics as the requests and needs arise.
- *Implement data quality, management, integration, and sharing practices in alignment with the Data Governance Steering Committee policy setting.
- *Maintain current enterprise data products, including dashboards and Open Data Portal datasets.
- *Increase development and delivery capacity by enhancing implemented proven frameworks and best practices in delivering data as a product to the organization.
- *Continue to develop and support the Office of Strategy, Budget, and Performance in their enterprise-wide data initiatives, including the Milwaukee County's Strategy Dashboard and Strategy Scorecard initiative.
- *Maximize Milwaukee County's potential to harness data-dependent capabilities through the continued maturation of data and analytics, including leading the enterprise Data & Analytics Community of Practice.
- *Support and pilot Artificial Intelligence and automation technologies by ensuring regulatory compliance, data governance safeguards are in place, and data quality is 'fit for use'.
- *Continue to develop Power BI workspaces to promote sharing of departmental reports and dashboard development collaboration.
- *Use InfoTech's IT Satisfaction scorecard to assess EDS service delivery and continuously improve/develop the data program to best serve Milwaukee County.

Strategic Program Area: Public Safety Applications**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	372,044	198,945	86,097	161,121	75,024
Revenues	90,200	156,400	108,000	108,000	0
Tax Levy	281,844	42,545	(21,903)	53,121	75,024
Full Time Pos (FTE)	7.00	9.00	9.00	10.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Applications Supported	72	72	72	71

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Application Contractor Ratio – Number of County Workforce (Filled FTEs Only)	7	8	9	10
Business Applications Scorecard - InfoTech	73%	75%	76%	77%
Tier III (application-related) Support Tickets Received and Addressed	1,050	945	945	900

Strategic Overview:

Public Safety Applications oversees the lifecycle management of various public safety applications, covering governance, development, and maintenance. The two most impactful applications are ProPhoenix Public Safety Software and Computer Aided Dispatch to Computer Aided Dispatch (CAD2CAD). The Public Safety team also supports several other systems used by public safety organizations throughout Milwaukee County. These systems improve the efficiency of daily operations, facilitate revenue collection, reduce costs, promote transparency, and deliver essential services to Milwaukee County's residents.

Strategic Implementation:

The Public Safety Applications team will continue to perform the following functions:

- *RMS, CAD, and CMS Systems: Maintain and update the suite of records management, computer-aided dispatch, and case management systems, enabling public safety agencies—including the Community Reintegration Center (CRC), Office of the Sheriff, Office of Emergency Management, and Emergency Medical Services—to efficiently manage data and deploy emergency resources.
- *CAD-to-CAD System: Deploy and maintain the CAD2CAD integration, enabling seamless data sharing and mutual aid requests among various public safety answering points (PSAPs) throughout Milwaukee County during emergencies.
- *In-House Emergency Medical System: Continue supporting the internally developed application used by Emergency Medical Services to transmit critical patient information to hospitals ahead of arrival, improving preparedness and response when every second counts.
- *Case Management System: Implement and support a case management solution to

help the Community Reintegration Center effectively serve residents and monitor retraining programs aimed at community reintegration.

*Medical Examiner Case Management Environment: Support the case management system for the Medical Examiner's office which stores and manages case data, including narratives and toxicology reports.

*Artificial Intelligence and automation technologies undergo formal review to ensure regulatory compliance, data governance safeguards, and workforce productivity alignment before they may be approved for deployment within Milwaukee County.

*Other Applications and Systems: Implement and support approved public safety applications to allow Public Safety groups to efficiently deliver services to key stakeholders and external clients.

Additional Program Details:

The following position changes are included in the 2027 budget:

*1.0 FTE Business Intelligence Analyst is transferred from Healthcare Applications. This position is crosscharged to the Office of the Medical Examiner, which is aligned with the Public Safety Applications program area.

Strategic Program Area: Data Center Services**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	5,271,612	4,653,940	4,726,872	4,271,931	(454,941)
Revenues	0	(234)	0	0	0
Tax Levy	5,271,612	4,654,174	4,726,872	4,271,931	(454,941)
Full Time Pos (FTE)	7.00	7.00	7.00	5.00	(2.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Amount of Server Infrastructures Virtualized	91.5%	90.0%	88.0%	87.0%
Number of Servers in Operation	285	284	244	242
Physical Server Infrastructure	23	28	29	27
Servers Managed by Private Cloud Vendor	230	212	190	190
Servers Managed in the County	54	44	25	25
Total Number of Terabytes of Data in All Environments	225	381	385	390

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Backup Success	99.9%	99.9%	99.9%	99.9%
Datacenter Tickets	748	906	1,100	900
Datacenter Uptime	100%	100%	100%	100%
IaaS Vendor Tickets	3,200	2,272	3,000	3,000
Microsoft 365 Uptime	99.9%	99.9%	99.9%	99.9%
Server Patching Compliance Including Antivirus	99%	99%	99%	99%
Web Services Availability	100%	100%	100%	100%
Workstation Patching Compliance Including Antivirus	98%	98%	99%	99%

Strategic Overview:

Data Center Services provides research, acquisition, installation, maintenance, and support services for Milwaukee County's datacenter infrastructure, including servers, storage, backup, networking, Microsoft 365 environments, and Microsoft Azure Cloud. The primary focus areas include:

- *Management of Milwaukee County's Infrastructure as a Service (IaaS) vendor who provides Milwaukee County's private cloud data center.
- *Control and oversight of the architecture, design, planning, configuration, and provisioning of Milwaukee County's wide-area network to/from Milwaukee County's private hosted cloud vendor.
- *Provision and maintenance of core infrastructure hardware and software.
- *Oversight of backup and disaster recovery programs within Milwaukee County.

*Management and responsibility for Microsoft Azure Cloud, Microsoft 365 cloud environment for email, Microsoft Office products, SharePoint, and OneDrive.

Strategic Implementation:

In 2027, Data Center Services will focus on the following maturity and continuous improvement items:

- *Resiliency and security to ensure Milwaukee County operations continue in the event of a disaster or physical hardware failure and to maintain safety.
- *Governance of asset management for servers in the production, test, and development environments to include required security and backup controls.
- *Evaluation and migration of components into Microsoft Azure or other SaaS (Software as a Service) solutions, where appropriate.
- *Continuous improvement of server operations, including the processes related to provisioning/deprovisioning servers, management, and maintenance of servers.
- *Capacity planning and governance in the areas of resource allocation and assignment by business units for show back and possible charge back.
- *Milwaukee County's 2027 Data Center Services modernization efforts—including improved resiliency and security, governed asset management, cloud-aligned migration, streamlined server operations, capacity planning, and organizational modernization—directly enable the Investing in Justice: Courthouse Complex (IJCC) initiative by providing the future-ready, secure, and integrated technology foundation required for smart permanent spaces, and the highly connected infrastructure necessary to support IJCC's building systems, vendor coordination, operational continuity across temporary and centralized security operations model and overall program readiness.

Additional Program Details:

The following position changes are included in the 2027 budget:

- *2.0 FTE Systems Engineers are abolished

Strategic Program Area: Healthcare Applications**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	196,017	137,466	217,994	5,918	(212,076)
Tax Levy	196,017	137,466	217,994	5,918	(212,076)
Full Time Pos (FTE)	8.00	7.00	9.00	7.00	(2.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Applications Supported	45	42	40	38
Client Per IT FTE	274	331	372	375
External Clients Supported	1,894	2,250	2,500	2,500
Internal Clients Supported	296	400	475	500
Total Clients Supported	2,190	2,650	2,975	3,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Business Applications Scorecard - InfoTech	73%	75%	75%	77%
Tier III (application-related) Support Tickets Received and Addressed	922	771	800	820

Strategic Overview:

The Healthcare Applications Team supports the Milwaukee County Department of Health & Human Services (DHHS) by maintaining, enhancing, and modernizing the technology systems that enable healthcare professionals and administrative staff to deliver high-quality, accessible services. Core responsibilities include managing the Electronic Health Record (EHR) platform—its forms, workflows, widgets, integrations, and reporting tools—to ensure accurate documentation, a streamlined user experience, and strong data integrity. Through continuous updates, security enhancements, and system optimization efforts, the team safeguards sensitive patient information while ensuring the EHR remains aligned with the evolving needs of DHHS programs and partners. In addition to supporting internal DHHS team members, the Healthcare Applications Team also supports the EHR needs of more than 150 Community Agencies.

In alignment with the DHHS No Wrong Door Technical Strategy, the Healthcare Applications Team plays a key role in reducing barriers to services. By advancing interoperability, improving workflow consistency, and expanding EHR capabilities across DHHS programs, the team helps ensure individuals experience coordinated, equitable access to care.

Modernization efforts also include launching the EHR Fiscal Enhancement Project, retiring outdated systems, and transitioning multiple applications to read-only status to reduce technical debt and improve usability.

Artificial intelligence and automation technologies undergo a formal review process to ensure regulatory compliance, strong data governance safeguards, and alignment with workforce productivity needs.

Across all areas of responsibility—technical support, security management, application development, system integration, and modernization—the Healthcare Applications Team remains committed to empowering DHHS staff, strengthening operational effectiveness, and improving service accessibility for the community. The work enables a reliable, connected, and future-ready technology environment that supports Milwaukee County’s mission to improve outcomes for individuals and families across the human services continuum.

Strategic Implementation:

The Healthcare Applications Team continues to advance Milwaukee County’s vision of a unified, accessible, and efficient human services ecosystem by implementing several strategic enhancements to the Electronic Health Record (EHR) in support of the DHHS No Wrong Door Technical Strategy. These efforts are centered on improving service coordination, reducing system complexity, and ensuring that individuals—regardless of where they seek help—experience seamless and equitable access to DHHS programs.

Expansion of EHR Capabilities Across DHHS Program Areas

To align with No Wrong Door objectives, the EHR has undergone significant enhancements enabling greater interoperability, data sharing, and streamlined workflows across multiple DHHS service areas. Key expansions include:

- *Youth Justice
- *Birth to Three
- *REACH Crisis Services
- *Aging and Disability Services
- *Children’s Long-Term Support (CLTS) Waiver Program
- *Children’s Community Options Program (CCOP)

These improvements collectively reduce fragmentation and establish a more integrated support model where client information moves with the individual throughout the DHHS service continuum.

System Optimization and Process Improvements

As part of broader modernization efforts within Healthcare Applications, the team initiated multiple system optimization and operational efficiency projects that further support No Wrong Door goals:

Fiscal Enhancement Project

An Electronic Healthcare Record Fiscal Optimization project was launched to modernize financial tracking, improve billing workflows, and reduce administrative overhead. This work ensures that fiscal processes are aligned with service delivery improvements across DHHS program areas and builds a stronger foundation for sustainable program growth.

Sunsetting Legacy Systems

To reduce technical debt, minimize duplication, and simplify the DHHS user experience, the following systems were formally decommissioned or transitioned into read-only mode:

- *Fully sunset
 - *Verge/Converge
- *Read only mode
 - *Synthesis
 - *Scripts
 - *MIDAS
 - *Juvenile Program Management

These decommissioning efforts directly support No Wrong Door by reducing inconsistencies in data entry, eliminating outdated or siloed systems, and guiding all service areas toward unified platforms and workflows.

Cloud Migration to AWS

In a major step forward for system resiliency, scalability, and long-term modernization, the Electronic Health Record was successfully migrated to the vendor hosted AWS Cloud environment. This transition ensures Milwaukee County is better equipped to support enterprise-level data strategies and future innovation tied to No Wrong Door and DHHS's broader modernization goals.

Summary

Through coordinated system enhancements, modernization efforts, cloud migration, and optimization of administrative processes, the Healthcare Applications Team has made substantial progress in implementing the DHHS No Wrong Door Technical Strategy. These improvements ensure that DHHS staff, partners, and community providers have access to consistent, reliable, and connected technology that enhances service delivery and improves outcomes for the individuals and families Milwaukee County serves.

Additional Program Details:

The following position changes are included in the 2027 budget:

- *1.0 FTE Business Intelligence Analyst is transferred to Public Safety Applications. This position is crosscharged to the Office of the Medical Examiner.

Strategic Program Area: Facilities Management Director's Office

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	189,837	150,642	180,368	183,585	3,217
Revenues	0	0	0	0	0
Tax Levy	189,837	150,642	180,368	183,585	3,217
Full Time Pos (FTE)	1.00	1.00	1.00	1.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
County-wide Building Footprint (Gross Square Feet)	12,484,188	12,247,919	12,489,255	12,044,269

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
County-wide Facility Condition Index (FCI) - Higher the FCI, Poorer the Condition of Facility	0.11	0.10	0.09	0.09
Number of recordable OSHA incidents	9	9	0	0

Strategic Overview:

The Director's Office provides executive leadership, strategic direction, and operational oversight for the Facilities Management Division (FMD). FMD is responsible for the planning, stewardship, maintenance, security, sustainability, and improvement of Milwaukee County's facility portfolio. The division's core functions include facilities planning and development, operations and maintenance, security, architecture and engineering, environmental services, facility condition assessment, and sustainability.

Through these integrated functions, FMD supports safe, reliable, efficient, and sustainable facilities that enable County departments to deliver public services. The Director's Office also co-manages the countywide Facilities Planning Steering Committee with the Economic Development Division, in close coordination with County departments, to align long-term facility decisions with service delivery needs, capital planning priorities, portfolio optimization, and fiscal responsibility.

Strategic Implementation:

FMD's focus is delivering trusted public service through facility expertise, with a ten-year target of being a recognized leader in public sector facilities management.

In 2027, FMD is prioritizing the following:

1. Safety and Security
 - a. Targeting zero safety incidents.
 - b. Enhancing facility security systems, procedures, and protocols.
2. Facility Management Best Practices
 - a. Strengthening facility planning and sustainability through the creation of the Office of Sustainability and Facilities Planning.
 - b. Aligning Operations and Maintenance staffing, structure, and service delivery practices

with industry best practices and the County's long-term facility needs.

- c. Advancing implementation of the Climate Action 2050 Plan.
- d. Planning for and implementing facility portfolio optimization, including disposition of the McGovern Senior Center, Kelly Senior Center, and former Medical Examiner Facility.
- e. Continuing implementation of a formal preventive maintenance program to improve asset reliability, reduce reactive repairs, extend facility life, and strengthen long-term stewardship of County buildings.

3. Major Projects

- a. Leading the design and construction workgroup and supporting enabling phase work for the Investing in Justice Courthouse Complex project.
- b. Leading construction of the new MKE International Concourse.
- c. Supporting post-occupancy operations and optimization of the new Center for Forensic Science and Protective Medicine, which houses the Medical Examiner and Office of Emergency Management functions.

4. Workforce Development and Team Effectiveness

- a. Implementing a "No Wrong Door" philosophy to improve customer service and responsiveness.
- b. Continuing leadership training and professional development.

Strategic Program Area: Land Information Office and Geospatial Applications**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	943,653	1,218,690	935,756	963,910	28,154
Revenues	694,897	750,538	870,955	893,780	22,825
Tax Levy	248,756	468,152	64,801	70,130	5,329
Full Time Pos (FTE)	7.00	7.00	6.00	6.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Applications Supported	17	19	20	21
Geospatial Website Visits	87	89	91	93
GIS Data Volume Maintenance (in Terabytes)	15	15	16	17
Internal GIS and Asset Management Licensed Users	450	500	600	700

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Business Applications Scorecard - InfoTech	73%	75%	76%	77%
Workforce (Filled FTEs Only)	7	6	6	6

Strategic Overview:

The Land Information Office (LIO) manages Milwaukee County's Geographical Information System (GIS) web application and records related to land for multiple internal and external stakeholders.

LIO and Geospatial Applications is responsible for the lifecycle management (governance, development, and maintenance) of multi-platform systems used by Countywide departments, local municipalities, and the public. These systems provide services that enable departments and divisions to efficiently manage day-to-day operations, collect revenues, lower costs, enable transparency, and provide services to Milwaukee County's constituents.

In 2027, LIO will enter into a 2027 contract for \$86,284 with the Southeastern Wisconsin Regional Planning Commission (SWRPC) for the purpose of providing professional staff services for county surveyor services during 2027 pursuant to Wis. Stats. 59.74. Some of these services include maintaining a file of all land survey plats prepared by land surveyors for parcels in Milwaukee County, perpetuating the corners of the U.S Public Land Survey System throughout Milwaukee County, and providing guidance and technical support during the year to the Milwaukee County LIO.

Strategic Implementation:

The LIO and Geospatial Applications groups maintain the GIS, Asset and Workorder Management platform, Treasurer tax and assessment application, and Land Records applications for Milwaukee County.

Artificial Intelligence and automation technologies undergo formal review to ensure regulatory compliance, data governance safeguards, and workforce productivity alignment before they may be approved for deployment within Milwaukee County.

Strategic Program Area: Architecture & Engineering**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	4,252,876	3,660,172	3,877,293	4,223,991	346,698
Revenues	4,052,751	4,381,112	4,659,556	4,389,311	(270,245)
Tax Levy	200,125	(720,940)	(782,263)	(165,320)	616,943
Full Time Pos (FTE)	36.00	36.00	35.00	36.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Capital Projects Managed - Carried Over from Previous Year	238	228	227	200
Number of Capital Projects Managed - New Projects from Adopted Budget and Current Year Action	35	32	27	30

Strategic Overview:

The Architecture & Engineering (A&E) program area provides professional and technical services related to the maintenance, construction and rehabilitation of public infrastructure and preservation of Milwaukee County's natural resources.

The Architectural Services unit provides subject matter expertise, design standards, advice, planning, design, and project management services for all County departments.

The Project Management unit provides design and construction management services for projects including building maintenance, remodeling, improvements, additions and new construction for all County departments, focusing on execution of projects in the Adopted Capital Budget. The unit also provides space planning, furniture management and move management expertise for County Departments to efficiently utilize existing space(s) and plan for future needs.

The Airport Engineering unit provides planning, design and construction management services for all major maintenance and capital projects at General Mitchell International and Lawrence J. Timmerman Airports.

The Civil Engineering and Site Development unit provides planning, design, and construction management services for implementation of civil engineering public works projects and land surveying services. The unit also provides technical assistance for real estate and land planning legal documents through its surveying and drafting services.

The Capital Operations team provides project assistance, contracts and compliance management, document, and workflow management, and reporting to assist the other teams in the execution of capital projects.

Strategic Implementation:

The A&E mission is to deliver projects and technical solutions that exceed client expectations and improve the community. Major goals of A&E include delivering successful projects on time and within budget while providing a high level of service to clients and the community. In 2027, A&E will continue to refine means and methods to drive project success.

Key initiatives for 2027 include:

Leading the design and construction workgroup for the Investing in Justice Courthouse Complex (IJCC) project.

Supporting the enabling efforts required for the future IJCC project.

Leading construction of the new MKE International Concourse.

Managing a portfolio of new and ongoing operating and capital public works projects.

Refining processes to increase accuracy and efficiency.

Strategic Program Area: Facilities Operations & Maintenance**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	21,614,012	21,207,470	19,755,370	22,276,815	2,521,445
Revenues	2,970,600	2,112,337	2,045,569	2,196,078	150,509
Tax Levy	18,643,412	19,095,133	17,709,801	20,080,737	2,370,936
Full Time Pos (FTE)	84.00	88.00	83.00	80.00	(3.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Building Footprint Managed (Sq. Feet)	2,335,040	2,395,394	2,388,662	2,366,290

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Facilities Operations and Maintenance Cost Per Square Foot	\$10.16	\$7.60	\$9.81	\$8.25
FMD-O&M Facility Condition Index (FCI) - Higher the FCI, the Poorer the Condition of Facility	0.12	0.13	0.08	0.13
Maintenance Work Order Lifecycle Average Age (in Days)	4.5	5.8	3.3	3.6

Strategic Overview:

Facilities Operations & Maintenance (O&M) is responsible for providing comprehensive maintenance, operations, and facility support services for Milwaukee County-owned buildings, including the Courthouse, Safety Building, Criminal Justice Facility, Center for Forensic Science and Protective Medicine, Marcia P. Coggs Human Services Center, Vel R. Phillips Youth and Family Justice Center, Facilities West, and five County Senior Centers. Services include preventive and corrective maintenance, major repairs and replacements, custodial services, property management, security coordination, refuse and recycling, grounds maintenance, snow removal, and other essential building support functions that ensure safe, reliable, and efficient operations.

Strategic Implementation:

The 2027 budget supports Facilities Operations & Maintenance in providing safe, secure, reliable, and efficient County facilities. Key priorities include targeting zero safety incidents, enhancing facility security systems and protocols, and continuing to strengthen the O&M staffing model, organizational structure, and service delivery practices to align with industry best practices and the County's long-term facility needs.

A major focus in 2027 is the continued implementation of a formal preventive maintenance program. This work will help shift facility operations from reactive repairs toward planned, data-driven asset stewardship that improves reliability, reduces emergency repairs, extends facility life, and supports better long-term use of County resources. O&M will also support implementation of the Climate Action 2050 Plan through energy management, sustainable building operations, and coordination with the Office of Sustainability & Facility Planning.

Operations & Maintenance will play a key role in supporting major facility transitions and projects, including enabling work for the Investing in Justice Courthouse Complex project and post-occupancy operations and optimization of the new Center for Forensic Science and Protective Medicine. The team will also support facility portfolio optimization through the planned disposition of the McGovern Senior Center, Kelly Senior Center, and former Medical Examiner Facility.

The budget also supports workforce development and team effectiveness through continued leadership training, professional development, and implementation of the “No Wrong Door” customer service philosophy. These efforts are intended to improve responsiveness, strengthen communication with County departments and facility users, and build a more consistent, accountable, and service-oriented O&M operation.

Additional Program Details:

Expenditures increase for the new Center for Forensic Science and Protective Medicine (CFSPM) facility.

The 2027 Budget includes \$400,381 in salary and social security for skilled trades positions to more closely align with the regional labor market and address recruitment and retention issues. Human Resources will recommend and process the final pay adjustments in 2027.

The following position changes are included in the 2027 Budget:

- 1.0 FTE Apprenticeship Coordinator is abolished
- 1.0 FTE Electrician is abolished
- 1.0 FTE Electrician is unfunded

Strategic Program Area: Environmental Services**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	697,898	657,843	719,928	784,704	64,776
Revenues	413,244	319,362	349,578	396,000	46,422
Tax Levy	284,654	338,482	370,350	388,704	18,354
Full Time Pos (FTE)	5.00	5.00	5.00	5.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Mandated County Environmental Plans and Reports in Compliance	44	30	41	28

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Ensure 100% of Mandated County Environmental Plans and Reports Submitted in Compliance with Established Due Date	100%	100%	100%	100%

Strategic Overview:

The Environmental Services program area provides technical guidance, management, and development of environmental functions for the County's building and infrastructure assets and assists in coordinating county-wide environmental efforts. This program area provides technical and managerial services concerning environmental issues, including sustainability to all County departments. Environmental issues addressed include the incorporation of green building concepts, environmental due diligence for property acquisition and disposal, procurement of grant funding, storm water management and regulated substance control (asbestos, lead, PCB's, mercury, pesticides/herbicides, etc.). Environmental Services assists departments county-wide to monitor aboveground and underground storage tanks, landfills, indoor air quality, recycling, solid waste, water quality and brownfield properties for compliance with local, state and federal regulations. Environmental Service also serves as the Milwaukee County Land Conservation agent, working with grants from the WI State Department of Agriculture, Trade and Consumer Protection to reduce soil erosion, improve management of nutrients and minimize pollution of surface and ground water.

Strategic Implementation:

Since 2018, the Environmental Services Unit has focused its resources on working with County departments to ensure 100% of County environmental plans and reports mandated by federal, state and local agencies are submitted in compliance with established due dates. In 2027, this environmental compliance initiative continues.

Strategic Program Area: Office of Sustainability & Facilities Planning**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,139,033	939,449	941,315	822,669	(118,646)
Revenues	0	20,097	7,000	20,000	13,000
Tax Levy	1,139,033	919,352	934,315	802,669	(131,646)
Full Time Pos (FTE)	8.00	8.00	8.00	7.00	(1.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Countywide Energy Use Normalized for Weather (Million BTU)	863,801	907,584	842,242	842,242

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Countywide Energy Use Reduction vs 2014 Baseline	25%	21%	27%	27%

Strategic Overview:

The Office of Sustainability & Facilities Planning (OSFP) provides strategic leadership to advance Milwaukee County's environmental efforts, climate resilience, and long-term stewardship of its environment. The Office integrates sustainability, energy management, and climate action with facilities planning and capital development to ensure County investments are efficient, resilient, and aligned with organizational priorities. This integrated structure strengthens coordination across departments and aligns capital decision-making with long-term operational, fiscal, and environmental outcomes.

The Office leads County-wide sustainability efforts focused on energy efficiency, greenhouse gas emissions reduction, climate risk mitigation, and sustainable design and operations. OSFP develops and implements strategies that reduce operating costs, improve resource efficiency, and support Milwaukee County's long-term climate objectives, including the transition toward net-zero operational emissions by 2050. Through data-driven analysis and performance tracking, the Office identifies opportunities to improve building systems, reduce lifecycle impacts, and enhance the resilience of County infrastructure in the face of increasing environmental and operational pressures.

OSFP also leads comprehensive facilities planning and capital development strategy across Milwaukee County's portfolio. This includes long-range facility planning, capital improvement prioritization, and other coordination prior to design and construction of major renovation and new construction projects. The Office evaluates facility needs in the context of service delivery requirements, asset condition, and financial constraints, ensuring investments are strategically aligned and fiscally responsible. By integrating planning across departments and aligning capital investments with sustainability objectives, the Office maximizes the value and performance of County assets while supporting safe, reliable, efficient and effective public services.

Strategic Implementation:

In 2021, Milwaukee County established a policy to achieve carbon-neutral (zero net greenhouse gas emissions) operations by 2050. The Office of Sustainability produced the "Climate Action 2050 Plan" (Board adopted April, 2025), outlining the strategic plan and necessary projects to support this policy.

Milwaukee County's vision is that by achieving racial equity, Milwaukee is the healthiest county in Wisconsin. To support this outcome, the County's efforts to achieve carbon neutrality by 2050 must advance equity, justice, and community resilience.

Additionally, Milwaukee County's ongoing efforts to identify and plan for facility improvements must remain focused on life-safety, reliability and fiscal and environmental sustainability.

During 2027, OSFP will continue to coordinate the implementation and tracking of climate action strategies that reduce or offset the County's greenhouse gas emissions. Emphasis will be placed on actions driven by co-benefits to advance equity, justice, and resilience. OSFP will oversee department's alignment with the Sustainable Design Standards through capital planning, in order to improve the energy efficiency of County facilities. Additionally, OSFP will continue to provide facility condition assessment and capital project services and manage countywide natural gas procurement.

Strategic Program Area: Water Distribution System

Service Provision: Discretionary

How We Do It: Program Budget Summary					
Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	0	0	0	0	0
Revenues	0	(717,874)	0	0	0
Tax Levy	0	717,874	0	0	0

Strategic Program Area: DAS Risk Management**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	11,083,110	12,143,514	12,537,539	12,567,948	30,409
Revenues	0	0	0	0	0
Tax Levy	11,083,110	12,143,514	12,537,539	12,567,948	30,409
Full Time Pos (FTE)	8.00	8.00	10.00	10.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Total Number of Employees Identified and Enrolled in Occupational Health Program	616	668	1,025	1,025
Total Number of Tracked Lost Days due to Incidents and Workers Compensation Claims	2,091	3,079	1,756	1,756
Total Tracked Incidents and Claims Administered (Including Workers' Compensation)	268	313	300	300

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Maintain an Experience Modification Number Below 1 for Frequency and Severity of Workers Compensation Claims –	No	Yes	Yes	Yes

Strategic Overview:

Over the last several years, Milwaukee County closely monitored the frequency and severity of new workers' compensation claims. Initiatives such as the reintroduction of annual risk reviews with all high-claim department leaders, a nurse triage line, the Vehicle Accident Review Committee, job safety and OSHA training, increased focus on site inspections by the Safety team, as well as a focus on a transitional duty program and other return-to-work programs for injured workers, have all contributed to the reduction of new workers' compensation claims. Risk Management is committed to continually improving these programs and services. Worker Compensation claim numbers are a loss control and safety and claims management performance measure for Risk Management, as tracked through the experience modification number. This number is a benchmark that compares the County's workers' compensation losses to industry loss rates. A number below 1.0 indicates a better than average rating, signifying highly functioning safety, loss control, and claims administration programs that are effective at reducing the County's liabilities and keeping employees safe and healthy. The 2024 experience modification number is based on 2023, 2022, and 2021 claim years, while the 2025 experience modification number is based on 2024, 2023, and 2022 claim years.

Strategic Implementation:

In 2027, Risk Management will continue to support and protect departments, employees and guests using County services and facilities. This will be accomplished through our claims, safety, contract compliance, and risk transfer insurance programs.

Within this program area, there are two points of focus: management of the workers' compensation and subrogation programs. Risk Management partners with a broker and third-party administrator to develop streamlined, consistent and efficient claims handling processes and regularly audits those processes to ensure that the claims experience is positive for employees. Risk Management will continue to monitor this program to confirm that injured employees can immediately connect with a nurse as they report an injury, with the goals of cutting reporting times and improving employee satisfaction.

Despite positive progress in the workers compensation program overall, increases in medical costs and an unusually high number of high-cost injuries (11) caused the program to exceed budget in 2025. Insurance savings in 2025 allowed Risk Management's budget to remain flat without a need to dip into reserves, but the Risk Management team continues to enhance safety around the County by analyzing data to prevent future injuries and keep workers' compensation costs down.

Subrogation claims are opportunities for the County to seek reimbursement from third-party vendors or individuals who caused damage to County property. Previously, individual Departments managed their own subrogation claims. The Subrogation Specialist role was created in Risk Management to streamline these claims, making the County's process more efficient and allowing us to recapture previously untapped reimbursement for damages. In 2025, \$99,130.78 in damages was recovered and hope is to exceed that amount in 2026.

For Risk Management's safety program, the focus is on the Occupational Health Program alongside other safety initiatives. Risk Management continues to move towards a centralized safety management and loss control model with the rollout of an Occupational Health Program that began in 2021 with the implementation of a Blood Borne Pathogens program. Risk's safety team will focus on increasing participation in the annual Hearing Conservation and Respiratory Protection programs for departments and divisions with exposures.

Risk Management utilizes the Safety and Health Committee, the Vehicle Accident Review Committee (VARC), as well as Departmental Annual Risk Reviews to collaborate and disseminate risk mitigation initiatives among departments and divisions based on loss data and pressing safety issues brought forward by committee members. This effort, along with an increase in site inspections by the safety team throughout the County, encourages a countywide safety culture aimed at decreasing accidents and injuries to employees and the public, thereby reducing county liabilities and increasing fiscal health and sustainability.

In 2025, Risk Management oversaw the transfer of two Contract Compliance Manager positions from Procurement. This move helped to facilitate a refresh of the compliance program for County-wide contracts in 2026, helping to reduce risks for important contracted services provided by vendors in the correctional facilities and other departmental areas.

Finally, Risk Management continues to monitor the County's risk transfer insurance program, helping to set insurance standards for contracts while simultaneously working with the insurance broker to procure insurance on behalf of the County. Risk Management actively identifies barriers and is working to implement strategies to increase spend to minority and women-owned businesses interested in partnering with the County. One identified potential barrier is the County's minimum insurance requirements set by Risk Management. With additional support and services in this area, a reduction to these challenges is being sought in 2027.

Strategic Program Area: Business Relationship Management

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	0	851,211	1,013,505	1,022,171	8,666
Tax Levy	0	851,211	1,013,505	1,022,171	8,666
Full Time Pos (FTE)	0.00	9.00	11.00	11.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Departments Supported	43	43	43	43

Strategic Overview:

The Business Relationship Management Program is a strategic initiative designed to strengthen alignment between IT services and department business objectives, ensuring technology investments deliver tangible value, support the operations of Milwaukee County, and enable innovation. This team is responsible for proactive engagement, strategic planning, and oversight of IT administrative and strategic functions.

The Business Relationship team is responsible for Client Relationship Management, Business Development, Stakeholder Engagement, Communication and Collaboration, and Market Research and Analysis. They convey the technology vision / mission to aid Milwaukee County in taking advantage of existing and evolving innovations.

Additionally, the Business Relationship team supports management of the technology purchase management program area.

Strategic Implementation:

The Business Relationship team will continue to collaborate with Milwaukee County departments and external partners on IT strategy, maximizing the value of technology, and digital transformation. This team supports IMSD's goal of becoming a trusted business partner by driving cost effective solutions that are in alignment with daily departmental operating needs and future growth. In 2026 and into 2027, the Business Relationship team will continue to execute the approved digital transformation projects for County departments.

Lastly, in 2026 through 2027, the Business Relationship team will continue to leverage the IMSD Ways of Working (WoW) intake of department technology requests to transform the way in which non-capital technology requests are initiated and prioritized to maximize the value of technology across Milwaukee County and executed on in conjunction with the IT Project Management Office (PMO).

Additional Program Details:

*In 2026, 1.0 FTE Business Development Analyst was abolished in this program area and 1.0 FTE IT Project Office Manager was created in IMSD Project Management Office (File #26-194).

The following changes to FTEs are included in the 2027 budget:

*1.0 FTE Business Development Analyst is created. This position will focus on projects with significant IT infrastructure needs.

Strategic Program Area: Enterprise Applications**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	3,212,157	2,946,706	3,018,215	3,080,227	62,012
Tax Levy	3,212,157	2,946,706	3,018,215	3,080,227	62,012
Full Time Pos (FTE)	16.00	17.00	17.00	18.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Applications Supported	155	142	140	140

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Business Applications Scorecard - InfoTech	73%	75%	76%	77%
Initiative/Project/Proactive related Tasks Completed (Jira)	1,627	1,849	1,850	1,850
Tier III (application-related) Support Tickets Received and Addressed	2,096	1,989	1,900	1,850

Strategic Overview:

The Enterprise Applications team continues to drive the adoption of public cloud standards, leveraging serverless technologies like Platform-as-a-Service (PaaS) and Functions-as-a-Service (FaaS), particularly within Microsoft Azure environment, to modernize the technical architecture capabilities, improve usage reporting, and reduce ongoing maintenance. Additionally, the team will continue to leverage third-party service providers to protect County resources from Distributed Denial of Service (DDoS) attacks and to improve performance of public-facing web sites.

Strategic Implementation:

Enterprise Applications will:

- *Work to leverage Software-as-a-Service (SaaS) wherever possible to stay up-to-date and minimize maintenance costs. Work to achieve N-1 versioning for the most important applications to ensure the latest security updates as well as the latest vendor-supported functionality.
- *Improve administrative processes and implement proven frameworks around delivering IT services and applications to increase development and support capacity. This increased capacity will enable the area to provide more project implementation services.
- *Look to use survey data to ascertain the level of satisfaction and value IMSD delivers to Milwaukee County departments. Use of this data will help drive application decisions and improve overall metrics.
- *Make organizational adjustments, where needed, to maximize support of Milwaukee County's technology footprint.
- *Consolidate Milwaukee County's technology application footprint, where practical, and transition from legacy, non-supported, or on-premise technology applications to

modern, cloud-based applications.

*Continue to support Milwaukee County's Enterprise Resource Planning (ERP) platform to further enhance financial, procurement, human resource, payroll, budget, and expense management processes.

*Develop appropriate department-based reporting to enable cost sharing for services, such as email and texting campaigns, faxing, AI licenses, and cloud computing resources.

Additional Program Details:

In 2025, IMSD initiated an Artificial Intelligence (AI) extended evaluation program of Microsoft's Copilot, along with several other integrated AI technologies. This includes participation from several departments. IMSD has assessed that Microsoft Copilot AI provides "Enterprise Data Protection," which maintains County data within the confines of the County's contracted Microsoft environment, precluding its exposure outside of the County, as well as assessing the monitoring tools for user AI activity. AI could improve some customer experiences through the use of virtual agents, if timely and accurate interactions are enabled in an accessible way.

Increased risk management and compliance through the monitoring of data within the network remains very likely given AI technologies ability to incorporate vast amounts of existing data. For example, finding inappropriate use of social security numbers or other PHI or PII is an area of current review and likely adoption.

In the same way, the significant amount of data held by Milwaukee County from its various service lines may open opportunities for improving decision quality and agility. Generating meaningful reports with real-world and recent data is an opportunity that holds significant promise. At the same time, Milwaukee County's data repository is not architected for efficient AI consumption, and data re-architecture will be another area of necessary development to realize operational resilience and process optimization.

Artificial Intelligence and automation technologies undergo formal review to ensure regulatory compliance, data governance safeguards, and workforce productivity alignment before they may be approved for deployment within Milwaukee County.

In 2026 and in the future, additional use of AI in support of identified business use cases will require appropriate funding.

*A County-wide Community of Practice was formed to regularly assess and advise on appropriate use-cases, adoption and policies.

*IMSD has conducted several months of trials where several dozens of staff using Copilot AI in their daily work.

*The IMSD Security group has conducted risk assessments of various AI products, including assessing the Microsoft "Enterprise Data Protection" which maintains County data within the confines of the County's contracted Microsoft environment, precluding its exposure outside of the County, as well as assessing the monitoring tools for user AI activity.

*Licensing and cost (token utilization) is being monitored by IMSD.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	2,670,174	2,543,973	2,700,547	2,751,399	50,852
Operations Costs	484,139	427,593	241,883	203,746	(38,137)
Debt & Depreciation	0	0	0	0	0
Capital Outlay	0	698	0	0	0
Interdepartmental Charges	0	0	0	0	0
Total Expenditures	\$3,154,313	\$2,972,265	\$2,942,430	\$2,955,145	\$12,715
Revenues					
Other Direct Revenue	0	0	0	0	0
State & Federal Revenue	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$3,154,313	\$2,972,265	\$2,942,430	\$2,955,145	\$12,715
Personnel					
Full Time Pos (FTE)	22.00	26.00	25.00	25.00	0.00
Overtime \$	39,773	1,684	0	0	0
Seasonal/Hourly/Pool	22,149	22,149	48,615	49,550	935

Department Mission:

This department serves to support Milwaukee County's mission to enhance the quality of life through great public service. To that end, the new Office of Strategy, Budget and Performance will work to strengthen practices and strategically align critical resources that advance the mission while improving Milwaukee County's fiscal health. This department will lead the strategic plan, utilize an equitable lens for budgeting, and develop effective practices for continuous improvement, project management, and grant development. These activities will assure the highest quality of services for the residents of Milwaukee County.

Department Description:

Strategy, Budget and Performance (SBP) has three divisions: Strategy Division, Budget Division, and Project Management Office.

Strategic Program Area: Strategy Division**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	334,370	502,323	416,216	430,988	14,772
Revenues	0	0	0	0	0
Tax Levy	334,370	502,323	416,216	430,988	14,772
Full Time Pos (FTE)	2.00	4.00	3.00	3.00	0.00

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Departments and Offices with Strategic Plans	12	15	15	25

Strategic Overview:

The Strategy Division works with all departments (including the Office of the County Executive and County Board) to help drive meaningful progress toward achieving the County's strategic plan.

The Strategy Division facilitates the advancement of the county's strategic plan by:

1. Facilitating the development of department strategic plans that nest within the County's overall strategic plan.
2. Facilitating the development of department scorecards to track progress toward accomplishing the goals set forth in each of the department's strategic plans.
3. Continuing to build the County's Strategy Dashboard to track progress toward advancing the County's nine goals.
4. Serving as the executive sponsor for the Future State project to determine what, where and how the County should provide services to advance health equity.
5. Serving as the executive sponsor for the Data Governance workgroup to continue building the culture and structure for evidence-based decision-making across County government.
6. Serving as the executive sponsor for Vision Week to continue supporting a culture aligned to advancement of the County's strategy.
7. Planning and facilitating convenings such as the quarterly Leadership Forums, cabinet meetings, and cross-departmental strategy sessions to break down silos and bring together stakeholders to advance the County's strategy.

Strategic Implementation:

2027 activities will focus on developing the Countywide 2028-2032 Strategic Plan. Contractual expenses in the previous year were for the Future State Project. In 2027, the same amount of contractual expenses are budgeted for a data catalogue project that will support the County's broader data governance program by establishing a shared inventory of what data exists, where it lives, and who's responsible for it across departments.

Strategic Program Area: Budget Office**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,489,034	1,032,439	981,306	1,005,008	23,702
Revenues	0	0	0	0	0
Tax Levy	1,489,034	1,032,439	981,306	1,005,008	23,702
Full Time Pos (FTE)	9.00	9.00	9.00	9.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Budgets Documents Produced	2	2	2	2
Organizational Budgets	82	82	82	82

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Fitch	BBB Stable	AA Stable	AA Stable	AA Stable
GFOA Distinguished Budget Presentation Award Achieved	No	Yes	Yes	Yes
Moody's		Aa2 Stable	Aa2 Stable	Aa2 Stable
Standard & Poor's	BBB Stable	AA Stable	AA Stable	AA Stable

Strategic Overview:

The Budget Division supports the County's efforts toward long-term financial sustainability. The Division leads the development and implementation of the County's annual operating and capital budgets and supports long-term strategic and financial planning processes and performance measurement systems.

Strategic Implementation:

As a component of the County's fiscal health goal, the Budget Division works with departments to expand upon the use of long-term financial planning in Milwaukee County's budget process. This includes placing focus on strategies to sustainably increase revenues, and reduce expenditures, while working to develop a fiscally healthy organization that makes decisions on investment into strategic plan priorities versus structural deficit reductions.

Strategic Program Area: Project Management Office**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,330,908	1,437,503	1,544,908	1,519,149	(25,759)
Revenues	0	0	0	0	0
Tax Levy	1,330,908	1,437,503	1,544,908	1,519,149	(25,759)
Full Time Pos (FTE)	11.00	13.00	13.00	13.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Amount of Grant Funds Requested through Competitive Grant Proposals (in Millions of Dollars)	121	108	70	100
Number of Countywide Administrative Manual of Operating Procedures (AMOPs) Revised and Created	21	22	15	18
Number of Federal Reports Submitted on Use of American Rescue Plan Act State and Local Fiscal Recovery Funds	5	5	5	1
Number of Grant Applications Submitted within the Grant System of Support (AMOP 11.02)	46	34	35	36
Number of Internal Communication Outlets or Standards Developed and/or Maintained	82	9	16	16
Number of Projects Undertaken to Identify and Apply a Solution to an Enterprise Challenge	21	16	22	20

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Amount of Competitive Grant Funds Awarded (in Millions of Dollars)	44.6	49.7	25.0	50.0
Number of Projects Successfully Concluded that Impact County Operations and/or Strategy Advancement	23	22	15	16
Percent of Competitive Grant Applications Awarded	56%	76%	50%	50%
Total Number of Procedures in the AMOP Library	71	89	82	92

Strategic Overview:

The Project Management Office (PMO) within the Office of Strategy, Budget, and Performance (SBP) leads efforts to advance Milwaukee County's strategic vision and address the organization's most pressing issues. The PMO supports County departments by 1) providing direct project support to confront challenges with strategic solutions, 2) implementing organization-wide systems that improve county government, and 3) facilitating critical programs to advance the county vision.

PMO service areas include comprehensive project management, grant development, continuous improvement, strategic communications, program leadership, and policy advocacy. A tiered system of support is used to effectively meet the needs of the organization based on the intensity of support needed. The PMO also provides capacity building resources to increase the reach of the service area expertise through Communities of Practice, tools, trainings, and use of various outreach platforms.

The PMO uses the Project Management Institute's Project Body of Knowledge (PMBOK) as guidelines for project management and the Define, Measure, Analyze, Improve, and Control (DMAIC) model for continuous improvement projects. Projects are tracked through a project management platform that enables the PMO to assign, record, and present project data strategically. By cultivating project management practices across departments, the County will be better positioned to reach organizational health equity goals.

The PMO continues to serve in a lead project management role for two significant projects: Future State and Investing in Justice: Courthouse Complex (IJCC). Supporting these two initiatives consumes substantial PMO resources but also ensures a high level of efficacy in implementation. The Future State project will lead to recommendations on the structure and services provided by Milwaukee County, while IJCC will ensure the Courthouse Complex meets the current and future needs of the justice system and those who interact with it. IJCC will continue through 2033.

The grant development service area continues to support departments in the pursuit of federal and state grant funding, amidst shifting federal priorities and grant opportunities. Grant development efforts support the County's ability to fund upstream strategies through external revenue and elevate effective collaborations. The grant landscape shows signs of stabilization at the federal level with 23 grant proposals already submitted by Q2 2026, as compared to 34 total in 2025. Congressionally Directed Spending requests are also coordinated through the PMO with the policy service area and Government Affairs.

The PMO also facilitates allocation and monitoring of programs such as American Rescue Plan Act (ARPA) and Opioid Settlement funds in addition to leading the Youth Commission, and Administrative Manual of Operating Procedures. SBP is currently closing ARPA spending as the final dollars are spent by the federal deadline of December 31, 2026.

Strategic Implementation:

PMO is responsible for the final closeout of ARPA funding, including compliance with reporting requirements, preparation of and adherence to program policies and procedures, and closeout processes. These activities are allowable uses of ARPA funds beyond December 31, 2026. The PMO will also support the ARPA Evaluation, which will allow the County to capture the full impact of its investments and inform future performance measurement efforts. Through the evaluation, SBP developed data collection systems and processes that now yield 824 metrics each quarter, and 25 project-level evaluations have been completed to date. Ultimately, the evaluation will link project-level outcomes to broader County objectives, connecting programming to strategic goals and advancing performance measurement.

A portion of ARPA funding that was reallocated to tax levy in File 24-535 is expected to be transferred to the Debt Service reserve at the end of the 2026 fiscal year. Roughly \$260,000 of that funding is planned to support personnel costs for PMO staff to complete the evaluation and closeouts activities listed above. A transfer will be submitted in 2027 from the Debt Service Reserve to SBP to establish expenditure authority in the personnel series.

Additional Program Details:

The 2027 Milwaukee County Youth Commission program budget includes funding for competitive, youth-led projects in Milwaukee County that align with the Youth Commission's identified priority policy areas, which include, but are not limited to, youth homelessness and mental health.

DEPARTMENT NARRATIVES

COURTS & JUDICIARY FUNCTION

200 - Combined Court Related Operations

290 - Courts - Pretrial Services



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	22,146,022	18,826,228	18,933,162	19,055,271	122,109
Operations Costs	13,831,165	12,271,826	13,865,812	14,751,084	885,272
Debt & Depreciation	0	0	0	0	0
Capital Outlay	0	0	6,000	6,000	0
Interdepartmental Charges	45,238	47,026	109,171	154,564	45,393
Total Expenditures	\$36,022,426	\$31,145,081	\$32,914,145	\$33,966,919	\$1,052,774
Revenues					
Other Direct Revenue	4,619,308	4,521,342	4,369,080	4,126,900	(242,180)
State & Federal Revenue	12,232,509	11,293,246	10,862,408	12,178,969	1,316,561
Total Revenues	\$16,851,817	\$15,814,588	\$15,231,488	\$16,305,869	\$1,074,381
Tax Levy	\$19,170,608	\$15,330,492	\$17,682,657	\$17,661,050	(\$21,607)
Personnel					
Full Time Pos (FTE)	284.00	297.00	297.00	297.00	0.00
Overtime \$	66,808	51,918	0	0	0

Department Mission:

Milwaukee County's Combined Courts Related Operations advance the constitutional principle of an impartial and independent judiciary by providing administrative, operational, and record-keeping responsibilities in an effective manner that maximizes the public's equal access to justice.

Department Vision:

Milwaukee County's Combined Courts Related Operations envision a court system where all litigants, regardless of identity or representation status, are afforded equal access to procedural justice.

Department Description:

This strategic program area provides executive leadership, administrative oversight, and operational support for the Milwaukee County Clerk of Circuit Court and the Chief Judge of District 1. It includes the executive offices of the Clerk of Circuit Court and the Chief Judge, Jury Management, and the personnel responsible for supporting these functions.

The program also delivers the core administrative services necessary to ensure the effective and efficient operation of the courts and Clerk's Office. These services include information technology, financial management, central accounting, invoice processing, budget development and monitoring, contract administration, and grant management.

In addition, the Clerk of Circuit Court provides fiscal and administrative support to functions reporting directly to the Chief Judge of District 1 and the Judicial Operations Managers. These functions include staff attorneys serving Wisconsin Circuit Court judges, court improvement grant management staff, and coordinators who oversee and support several specialty court programs.

This strategic area also includes the Milwaukee County Law Library (MCLL), a state-mandated service pursuant to Wis. Stat. § 757.41. The Law Library provides legal information resources and assistance to attorneys, self-represented litigants, and members of the public. Staff assist patrons in person, by telephone, and by email, with commonly requested services including locating court forms, accessing Wisconsin Circuit Court Access (WCCA), conducting legal research, and making copies of legal materials.

Together, these functions provide the administrative infrastructure, fiscal stewardship, and public-facing services that support the effective administration of justice in Milwaukee County.

For budgetary planning purposes, Combined Courts functions are grouped as follows:

- Administration: Executive office of the Clerk of Circuit Court, the executive office of the Chief Judge of District 1, Jury Management, and the related personnel. It also includes the state-mandated support for the Milwaukee County Law Library.
- Criminal and Traffic Court: Record keeping and administrative functions supporting the felony and misdemeanor court, as well as related personnel and the associated revenues and costs.
- Civil Court: Record keeping and administrative functions supporting the Family and Civil Courts, as well as related personnel and the associated revenues and costs.
- Children's Court: Record keeping and administrative functions supporting the juvenile courts, as well as related personnel and the associated revenues and costs.
- Family Court: Office of the Family Court Commissioner, supporting Deputy and Assistant Commissioners, clerical staff, and associated revenues and operating costs.
- Probate: Office of the Register in Probate, supporting a Deputy Register in Probate, a Court Commissioner, clerical staff, and associated revenues and operating costs.
- Self-Help: County-funded components of the Milwaukee Justice Center, a public-private collaboration providing civil legal aid to self-represented litigants, including the Eviction Diversion Initiative.
- Permanency Plan Review Court: Reimbursable funding for the costs of administering permanency plans in Children's Court cases.
- Family Drug Treatment Court: Fund association with the administration of a family-centric judicial approach in Children's Court cases.

Strategic Program Area: Administration**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	4,651,634	4,123,470	4,360,630	4,654,387	293,757
Revenues	1,186,098	834,042	2,143,000	2,245,000	102,000
Tax Levy	3,465,536	3,289,429	2,217,630	2,409,387	191,757
Full Time Pos (FTE)	35.00	42.00	39.00	39.00	0.00

Strategic Overview:

The Administrative office includes the Office of the Clerk of Circuit Court, Jury Management, Chief Judge of District 1, and all related personnel. Information technology services, budget preparation, central accounting, grant administration, invoice processing, and contract management are all key functions of the administrative Office of the Clerk of Circuit Court.

The Clerk of Circuit Court also provides fiscal support to the functions reporting to the Chief Judge of District 1 and the Judicial Operations Managers, including staff attorneys supporting the State of Wisconsin Circuit Court Judges, court improvement grant management staff, and court coordinators for several specialty court programs.

The Milwaukee County Law Library ("MCLL") is included in this strategic area because it is a state-mandated function per Wis. Stat. Sec. 757.41.

Strategic Implementation:

The offices in the administrative strategic area work collaboratively to ensure that all court functions are running as efficiently and effectively as possible. This requires frequent review of staffing patterns and divisions of labor to determine if staffing needs are adequate and implemented appropriately.

Strategic Program Area: Criminal Court**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	8,546,398	7,108,003	8,400,463	8,100,274	(300,189)
Revenues	4,581,145	4,177,179	3,475,765	3,250,100	(225,665)
Tax Levy	3,965,252	2,930,824	4,924,698	4,850,174	(74,524)
Full Time Pos (FTE)	78.00	79.00	93.00	94.00	1.00

Strategic Overview:

The Criminal and Traffic Court Program Area is responsible for the intake, processing, management, and disposition of all felony, misdemeanor, criminal traffic, and county forfeiture cases filed in Milwaukee County. This program area ensures the timely and accurate administration of criminal case records while supporting the effective operation of the criminal justice system.

The Clerk of Circuit Court's Criminal Division provides comprehensive administrative and operational support to the Criminal Courts through case processing, records and file management, financial and accounting services, and Deputy Court Clerk (DCC) staffing. The division also delivers essential public services by assisting customers in person and by telephone, conducting case searches, certifying court records, responding to open records requests, and processing payments for court costs, fines, fees, and surcharges.

Strategic Implementation:

Through continuous collaboration with judicial officers and criminal justice partners, the division works to improve case flow, enhance operational efficiency, and maintain procedural fairness throughout the criminal court process.

The division partners closely with the Wisconsin Circuit Court judges serving Milwaukee County, state and county court reporters, the Milwaukee County Sheriff's Office, the Wisconsin Department of Corrections, JusticePoint, the Milwaukee County District Attorney's Office, the Office of the State Public Defender, and members of the private bar. These collaborative efforts are critical to maintaining effective court operations, promoting accountability, and ensuring timely case resolution for the residents of Milwaukee County.

Additional Program Details:

In 2025, 37,049 cases were filed in the criminal and traffic courts compared to 38,371 in 2024 which is a 4% reduction in cases filed. Additionally in 2025 there were 5,388 search warrants filed.

Strategic Program Area: Children's Court**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	8,601,761	7,192,696	7,132,808	8,178,355	1,045,547
Revenues	3,925,669	3,004,867	2,696,000	2,696,000	0
Tax Levy	4,676,092	4,187,829	4,436,808	5,482,355	1,045,547
Full Time Pos (FTE)	30.00	38.00	34.00	35.00	1.00

Strategic Overview:

The Children's Court Program Area is responsible for the creation, processing, and management of cases involving juvenile delinquency, children and juveniles in need of protection or services (CHIPS/JIPS), termination of parental rights, minor adoptions, guardianships of minors, injunctions, and ordinance violations involving juveniles.

The Clerk of Circuit Court's Children's Court Division provides comprehensive administrative and operational support to the judiciary through case processing, records management, accounting services, and staffing of Deputy Court Clerks (DCCs). The division also delivers customer service to attorneys, litigants, and the public by assisting with case inquiries, document certification, open records requests, and the collection of court costs, fines, and statutory surcharges.

Strategic Implementation:

The division collaborates with numerous justice system and community partners, including Wisconsin Circuit Court Judges, Judicial Court Commissioners, state and county Court Reporters, the Milwaukee County Sheriff's Office, the Wisconsin Department of Corrections, Milwaukee Family Intervention Services, Children, Youth and Family Services, the Milwaukee County District Attorney's Office, the Wisconsin State Public Defender's Office, and members of the private bar.

The Clerk of Circuit Court also maintains a contractual partnership with the Legal Aid Society of Milwaukee to provide Guardian ad Litem (GAL) services. GALs are appointed to represent the best interests of children in cases involving child welfare concerns, minor parents, disputed parentage matters, child abuse injunction proceedings, and cases where the court determines that a party requires independent representation.

No significant operational or programmatic changes are anticipated for the 2027 budget.

Additional Program Details:

Children's Court filings decreased to 3,231 cases in 2025 representing a 4% reduction from 3,403 cases filed in 2024.

Strategic Program Area: Civil Court**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	7,529,067	5,949,267	5,598,276	5,721,443	123,167
Revenues	3,254,846	3,888,178	3,321,700	3,214,700	(107,000)
Tax Levy	4,274,220	2,061,090	2,276,576	2,506,743	230,167
Full Time Pos (FTE)	98.00	95.00	83.00	83.00	0.00

Strategic Overview:

The Civil Court Program Area oversees the processing and management of small claims, large claims, replevin, eviction, and other civil matters heard before the judiciary.

The Clerk of Circuit Court's Civil Division provides essential administrative support through case processing, records management, accounting services, and Deputy Court Clerk (DCC) staffing. The division also assists the public with case inquiries, certified court documents, open records requests, and the collection of court costs, fines, and surcharges.

Strategic Implementation:

The division works in partnership with Wisconsin Circuit Court Judges, Judicial Court Commissioners, state and county Court Reporters, the Milwaukee County Sheriff's Office, Sojourner Family Peace Center, Legal Action of Wisconsin, the Legal Aid Society of Milwaukee, the Rental Housing Resource Center, Community Advocates, and members of the private bar to ensure efficient court operations and access to justice.

No significant operational or programmatic changes are anticipated for the 2027 budget.

Additional Program Details:

Civil Division filings reached 68,337 cases in 2025, representing a 13% increase from the 59,682 cases filed in 2024.

Strategic Program Area: Family Court**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	3,631,427	4,143,910	4,466,002	4,558,121	92,119
Revenues	2,210,589	2,601,228	2,248,298	3,570,513	1,322,215
Tax Levy	1,420,838	1,542,682	2,217,704	987,608	(1,230,096)
Full Time Pos (FTE)	18.00	19.00	27.00	26.00	(1.00)

Strategic Overview:

The Family Court Program Area, through the Family Court Commissioner's Office, is responsible for the creation, processing, and management of cases involving paternity establishment and acknowledgment, divorce, legal separation, annulment, child custody and placement, child support, maintenance, property division, grandparent and third-party visitation, and domestic violence or harassment injunction proceedings.

The Clerk of Circuit Court's Family Division provides administrative and operational support through case processing, records management, accounting services, and Deputy Court Clerk staffing. The division also provides customer service by assisting with case inquiries, document certification, open records requests, and the collection of court costs, fines, and statutory surcharges.

Strategic Implementation:

The division works collaboratively with Family Court Commissioners, State of Wisconsin Child Support Services, both state and county Court Reporters, the Office of the Milwaukee County Sheriff, Sojourner Family Peace Center, and numerous private bar attorneys.

As noted in the Children's Court program area, the Clerk of Circuit Court has a contractual relationship with the Legal Aid Society of Milwaukee to provide Guardian ad Litem (GAL) services for parents who are unable to pay court fees in Family Court. The office just completed negotiations for a five year contract extension.

Additionally, the Clerk of Circuit Court has entered into a yearly cooperative agreement with the State of Wisconsin through Child Support Services ("CSS") in which the State reimburses a percentage of costs back to the Clerk of Circuit Courts through the Social Security Act, Title IV, Section D ("Four-D"). This legislation directs the State's operations for paternity and child support establishment as well as child support collection. The reimbursement helps to fund Court Commissioners, DCCs, clerical specialists, services in the Milwaukee Justice Center, the state-mandated support of the Milwaukee County Law Library, and other administrative/supporting roles in the Clerk of Courts office.

No major changes are anticipated for the 2027 budget.

Additional Program Details:

In 2025, 10,341 Family cases were filed, representing a 1.5% increase from the 10,193 Family cases that were filed in 2024.

Strategic Program Area: Probate

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,050,694	1,686,756	1,926,931	1,722,894	(204,037)
Revenues	522,333	386,609	392,205	373,100	(19,105)
Tax Levy	1,528,360	1,300,147	1,534,726	1,349,794	(184,932)
Full Time Pos (FTE)	15.00	15.00	12.00	11.00	(1.00)

Strategic Overview:

The Probate Program Area is responsible for the administration, processing, and management of estate administration, adult guardianship, and mental health commitment matters heard before the Register in Probate, Deputy Register in Probate, and Court Commissioners.

Strategic Implementation:

The Probate Program Area works collaboratively with Wisconsin Circuit Court Judges, Judicial Court Commissioners, Court Reporters, and other justice system partners. The two judicial branches assigned to this program area serve dual roles, presiding over both probate and civil matters.

No significant operational or staffing changes are anticipated for the 2027 budget. Existing resources are expected to support the program's ongoing responsibilities and service levels.

Additional Program Details:

In 2025, Probate recorded 4,268 new case filings, representing a 1% increase from 2024.

The program also disposed of 4,523 cases in 2025, a 3.7% increase from 2024.

Strategic Program Area: Family Drug Treatment Court**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	(75,207)	(56,539)	11,160	4,000	(7,160)
Revenues	75,000	97,614	75,000	75,000	0
Tax Levy	(150,207)	(154,152)	(63,840)	(71,000)	(7,160)

Strategic Overview:

The Family Drug Treatment Court (FDTC) is a family-centered problem-solving court that promotes stability and improved outcomes for families affected by substance use disorders. The program assigns a single judge to oversee a family's related Children's Court and Family Court matters, fostering consistency, continuity, and timely decision-making while minimizing trauma for children involved in the court process.

Strategic Implementation:

The program administers the Family Drug Treatment Court, Healthy Infant Court, and Unified Family Court initiatives. Each program is designed to implement evidence-based practices that strengthen families, reduce trauma for participants, and promote outcomes that serve the best interests of children.

The program collaborates with Wisconsin Circuit Court Judges, Judicial Court Commissioners, state and county Court Reporters, the Milwaukee County Sheriff's Office, the Wisconsin Department of Corrections, Milwaukee Family Intervention Services, Children, Youth and Family Services, Milwaukee County Child Protective Services, the Milwaukee County District Attorney's Office, the Wisconsin Office of the State Public Defender, and private bar attorneys.

Family Drug Treatment Court is primarily grant funded. In addition, Combined Courts receives funding from Children, Youth and Family Services to support one full-time (1.0 FTE) equivalent Court Commissioner position and partial funding from Milwaukee County Child Protective Services for an additional 1.0 FTE Court Commissioner position.

No significant programmatic or staffing changes are anticipated for the 2027 budget.

Strategic Program Area: Permanency Plan Review
Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	782,807	728,421	729,520	721,456	(8,064)
Revenues	934,789	660,163	729,520	721,456	(8,064)
Tax Levy	(151,983)	68,258	0	0	0
Full Time Pos (FTE)	6.00	5.00	5.00	5.00	0.00

Strategic Overview:

The Permanency Plan Review Program Area provides the administrative and operational support necessary to facilitate judicial oversight of permanency planning for children involved in Children's Court proceedings.

Strategic Implementation:

Funding for this program area is provided through revenue shared by the Wisconsin Department of Children and Families and Milwaukee County Child Protective Services to Combined Courts.

No significant operational or staffing changes are anticipated for the 2027 budget. Existing funding levels are expected to support continued delivery of permanency plan review services.

Strategic Program Area: Self Help**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	303,847	269,096	288,355	305,989	17,634
Revenues	161,348	164,709	150,000	160,000	10,000
Tax Levy	142,499	104,387	138,355	145,989	7,634
Full Time Pos (FTE)	4.00	4.00	4.00	4.00	0.00

Strategic Overview:

The Self-Help program area supports the Milwaukee Justice Center (MJC), a partnership between the Milwaukee County Clerk of Circuit Court, Marquette University Law School, and the Milwaukee Bar Association. The MJC provides free civil legal assistance to individuals who cannot afford private legal counsel but do not qualify for free legal representation, improving access to justice for Milwaukee County residents.

Strategic Implementation:

Combined Courts funds Milwaukee County's share of MJC operations, including one attorney, one paralegal, one legal assistant, one eviction court coordinator, and one clerical specialist. The department also provides office space, technology, office supplies, copier maintenance, and furnishings necessary to support program operations. Marquette University Law School and the Milwaukee Bar Association continue to provide support through personnel, clinical services, and grant administration, maximizing services while leveraging community partnerships.

No significant program or staffing changes are proposed for the 2027 budget.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	300,887	243,751	250,372	255,602	5,230
Operations Costs	6,810,988	6,595,446	6,812,307	6,725,906	(86,401)
Debt & Depreciation	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Interdepartmental Charges	106,830	100,209	100,467	104,382	3,915
Total Expenditures	\$7,218,705	\$6,939,405	\$7,163,146	\$7,085,890	(\$77,256)
Revenues					
Other Direct Revenue	150,000	150,000	0	0	0
State & Federal Revenue	423,904	387,653	400,782	400,782	0
Total Revenues	\$573,904	\$537,653	\$400,782	\$400,782	\$0
Tax Levy	\$6,644,801	\$6,401,752	\$6,762,364	\$6,685,108	(\$77,256)
Personnel					
Full Time Pos (FTE)	4.00	4.00	3.00	3.00	0.00

Department Mission:

The mission of Milwaukee County Pretrial Services is to reduce pretrial failure to appear and re-arrest rates, enhance public safety, reduce overcrowding at the Milwaukee County Criminal Justice Facility, and enhance the processing and adjudication of criminal cases.

Department Vision:

Milwaukee County Pretrial Services envisions a fair, efficient, and equitable justice system where individuals safely remain in the community while their cases proceed. Guided by evidence-based practices, the department works to reduce pretrial failures to appear, enhance public safety, decrease overcrowding at the Criminal Justice Facility, and support timely case processing. Operational oversight by the Chief Judge, Judicial Operations Manager-Pretrial, and the Pretrial Services Advisory Board ensures strong fiscal stewardship, continuous program monitoring, and collaborative development of effective pretrial services.

Department Description:

The Chief Judge and Judicial Operations Manager-Pretrial are responsible for operation, fiscal management, and monitoring of all pre-trial contracts, programs, and program outcomes. In addition, the Pretrial Services Advisory Board meets to review program activity, outcomes, and recommendations regarding program development and annual budgets.

Major Changes

- There are no major changes to the 2027 Pretrial operating budget.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
JusticePoint	Universal Screening	\$1,502,248
JusticePoint	Pretrial Supervision	\$3,019,764
JusticePoint	Early Intervention	\$1,115,769
JusticePoint	Treatment Alternatives and Diversion (TAD)	\$484,617
JusticePoint	Supportive Programming	\$340,863
Wisconsin Community Services	Drug Testing	\$178,046
Wisconsin Community Services	Secure Continuous Remote Alcohol Monitoring (SCRAM)	\$75,000
Medical College of Wisconsin	Psychiatry Fellows	\$6,000

Strategic Program Area: Pre-Trial Services

Service Provision: Discretionary

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	7,218,705	6,939,405	7,163,146	7,085,890	(77,256)
Revenues	573,904	537,653	400,782	400,782	0
Tax Levy	6,644,801	6,401,752	6,762,364	6,685,108	(77,256)
Full Time Pos (FTE)	4.00	4.00	3.00	3.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Central Liaison Unit - Div Demographics - Percent African American	49%	46%	N/A	N/A
Central Liaison Unit - Div Demographics - Percent Male	47%	49%	N/A	N/A
Central Liaison Unit - Div Demographics - Percent White	46%	48%	N/A	N/A
Central Liaison Unit - Div Individuals Served	303	240	200	200
Central Liaison Unit - DPA Demographics - Percent African American	69%	66%	N/A	N/A
Central Liaison Unit - DPA Demographics - Percent Male	65%	66%	N/A	N/A
Central Liaison Unit - DPA Demographics - Percent White	28%	31%	N/A	N/A
Central Liaison Unit - DPA Individuals Served	337	453	90	90
Court Reminders - Demographics - Percent African American	67%	67%	N/A	N/A
Court Reminders - Demographics - Percent Male	72%	71%	N/A	N/A
Court Reminders - Demographics - Percent White	30%	30%	N/A	N/A
Court Reminders - Individuals Served	2,626	2,669	1,500	1,500
Drug Treatment Court - Demographics - Percent African American	48%	42%	N/A	N/A
Drug Treatment Court - Demographics - Percent Male	77%	79%	N/A	N/A
Drug Treatment Court - Demographics - Percent White	45%	36%	N/A	N/A
Drug Treatment Court - Individuals Served	93	121	60	60
GPS Supervision - Demographics - Percent African American	72%	73%	N/A	N/A
GPS Supervision - Demographics - Percent Male	90%	80%	N/A	N/A
GPS Supervision - Demographics - Percent White	24%	23%	N/A	N/A
GPS Supervision - Individuals Served	395	466	150	150
Mental Health Treatment Court - Number of Individuals Served	19	27	25	25
Mental Health Treatment Court - Percent African American	67%	52%	N/A	N/A
Mental Health Treatment Court - Percent Male	66%	78%	N/A	N/A
Mental Health Treatment Court - Percent White	33%	33%	N/A	N/A

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Pre-Trial Supervision - Demographics - Percent African American	71	70	N/A	N/A
Pre-Trial Supervision - Demographics - Percent Male	81%	80%	N/A	N/A
Pre-Trial Supervision - Demographics - Percent White	26%	26%	N/A	N/A
Pre-Trial Supervision - Individuals Served	5,699	5,763	1,660	1,660
Repeat Intoxicated Driver - Demographics - Percent African American	36%	33%	N/A	N/A
Repeat Intoxicated Driver - Demographics - Percent Male	80%	75%	N/A	N/A
Repeat Intoxicated Driver - Demographics - Percent White	56%	56%	N/A	N/A
Repeat Intoxicated Driver - Individuals Served	453	581	250	250
Treatment Alternatives - Demographics - Percent African American	41%	53%	N/A	N/A
Treatment Alternatives - Demographics - Percent Male	60%	61%	N/A	999,990%
Treatment Alternatives - Demographics - Percent White	55%	43%	N/A	N/A
Treatment Alternatives - Individuals Served	151	175	90	90
Universal Screening - Demographics - Percent African American	69%	69%	N/A	N/A
Universal Screening - Demographics - Percent Male	77%	77%	N/A	N/A
Universal Screening - Demographics - Percent White	27%	27%	N/A	N/A
Universal Screening - Interviewed	54%	65%	90%	90%
Universal Screening - Risk Assessments	13,962	13,743	100	100
Veterans Treatment Court - Demographics - Percent African American	24%	32%	N/A	N/A
Veterans Treatment Court - Demographics - Percent Male	92%	98%	N/A	N/A
Veterans Treatment Court - Demographics - Percent White	54%	52%	N/A	N/A
Veterans Treatment Court - Individuals Served	37	50	40	40

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Central Liaison Unit - Div Graduation	84%	86%	80%	80%
Central Liaison Unit - Div Jail Days Saved	11,520	10,688	N/A	N/A
Central Liaison Unit - DPA Graduation	77%	79%	70%	70%
Central Liaison Unit - DPA Jail/Prison Days Saved	15,333	24,024	N/A	N/A
Court Reminders - Public Safety	91%	91%	90%	90%
Drug Treatment Court - Est Jail/Prison Days Saved	1,535	840	N/A	N/A
Drug Treatment Court - Graduation	29%	21%	50%	50%
Mental Health Treatment Court - Est Jail Days Saved	455	1,770	N/A	N/A
Mental Health Treatment Court - Graduation	11	54	25	25
Treatment Alternatives and Diversion - Est Jail Days Saved	5,947	10,830	N/A	N/A
Treatment Alternatives and Diversion - Graduation	53%	71%	70%	70%

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Universal Screening - Overall Release	67%	64%	80%	80%
Universal Screening - Percent High Risk	57%	51%	N/A	N/A
Universal Screening - Percent High Risk Release	49%	46%	N/A	N/A
Universal Screening - Percent Low Risk	43%	49%	N/A	N/A
Universal Screening - Percent Low Risk Release	82%	82%	80%	80%
Veterans Treatment Court - Est Jail Days Saved	1,617	6,260	N/A	N/A
Veterans Treatment Court - Graduation	86%	78%	75%	75%

Strategic Overview:

The Pretrial Services Department is responsible for universal screening, pretrial services, early interventions and supportive programming which are funded to reduce the unnecessary and costly jail bed utilization, reduce pretrial misconduct, and enhance the efficient operation of the Court System. The program area's goal is to develop appropriate evidence-based methods to effectively monitor individuals so that they may safely remain in the community. This allows individuals to maintain employment, provide childcare, access treatment, and more effectively assist in the defense of their own case(s). These programs can result in a reduction of Milwaukee County's jail population.

Universal screening provides information to stakeholders regarding the likelihood of failure to appear as well as new criminal activity during the pendency of cases. This allows stakeholders to make informed decisions regarding release/supervision and county resources.

Pretrial supervision helps individuals stay in compliance with court orders and may assist individuals with employment, education, budgeting, insurance, etc.

Early intervention programming provides individuals with the opportunity to take responsibility for their actions and, upon successful completion of the agreement, have cases dismissed or reduced. Upon successful completion, the individual is not sentenced to jail or prison and has been equipped with various tools (through cognitive behavioral programming and case management) to assist the individual in being a positive, contributing member of the community. For the diversion program, the case is never filed. This division works closely with various service providers to help individuals with housing, treatment, and substance use.

Supportive programming supports the work of early interventions by offering participants cognitive behavioral therapy groups to address trauma and criminogenic thinking. These groups are required components of the Deferred Prosecution and Treatment Court agreements. Supportive programming additionally provides certified peer support specialists to work with program participants.

Strategic Implementation:

The Pretrial Services Department will continue implementing evidence-based universal screening and pretrial supervision practices that support fair, consistent, and data-driven decisions. These strategies ensure individuals can safely remain in the community while maintaining employment, childcare, and treatment engagement. Contracted providers will provide equitable support through case management, cognitive behavioral interventions, and peer specialists to promote stability and success.

The department will work to reduce unnecessary jail utilization by offering early intervention and diversion pathways that address underlying behavioral health needs and reduce pretrial misconduct. Universal screening equips justice partners with reliable information to guide release and resource decisions. Case management and supportive programming help individuals comply with court orders, navigate barriers, and access services such as housing, education, and treatment.

By expanding access to diversion, cognitive behavioral programming, and supportive services, the department advances equitable justice outcomes and improves community health. These programs provide practical tools, trauma-informed supports, and individualized guidance that reduce recidivism and strengthen long-term wellbeing. This combined strategy decreases reliance on costly incarceration while promoting healthier, more stable communities.

DEPARTMENT NARRATIVES

PUBLIC SAFETY FUNCTION

400 - Office of the Sheriff

430 - Community Reintegration Center

450 - Office of the District Attorney

480 - Office of Emergency Management

490 - Medical Examiner



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	78,916,050	67,213,566	69,624,441	71,948,159	2,323,718
Operations Costs	6,085,227	7,015,244	7,988,901	7,226,761	(762,140)
Debt & Depreciation	0	1,780	0	0	0
Capital Outlay	188,020	399,306	15,000	15,000	0
Interdepartmental Charges	(5,105,964)	(4,363,335)	(2,811,282)	(2,954,198)	(142,916)
Total Expenditures	\$80,083,333	\$70,266,561	\$74,817,060	\$76,235,722	\$1,418,662
Revenues					
Other Direct Revenue	3,968,945	3,543,056	4,062,500	3,788,022	(274,478)
State & Federal Revenue	18,889,199	13,883,771	21,583,000	21,583,000	0
Total Revenues	\$22,858,144	\$17,426,826	\$25,645,500	\$25,371,022	(\$274,478)
Tax Levy	\$57,225,189	\$52,839,735	\$49,171,560	\$50,864,700	\$1,693,140
Personnel					
Full Time Pos (FTE)	703.00	708.00	729.00	731.00	2.00
Overtime \$	15,442,751	14,586,578	7,438,588	7,581,637	143,049
Seasonal/Hourly/Pool	872,720	935,050	944,113	810,781	(133,332)

Department Mission:

Milwaukee County Sheriff's Office's (MCSO) mission is to serve and protect everyone within Milwaukee County with fairness, integrity, and respect. The goal and purpose of the MCSO is to SERVE.

Support innovative programs and technology that promotes public safety and engagement.

Enhance the relationship between community and law enforcement partners.

Restore the quality of life for those who play in the parks, drive on the roads and expressways, and live and work within Milwaukee County.

Value increased community understandings about services that build trust, promotes accountability, and increases transparency.

Evaluate organizational performance and make changes to enhance professional development throughout the agency.

Department Vision:

To be a model public safety agency based on service and trust.

As a team, MCSO is "Committed to Service Through":

Professionalism: To provide quality service through motivated, dedicated, and well-trained employees. The actions, attitudes and appearance will demonstrate self-discipline, attention to duty and service to the community.

Fairness: To maintain an ethical standard of what is right and proper, free from self-interest, racial injustice, or favoritism.

Integrity: To earn and maintain the trust of the community by being personally and professionally accountable to the highest ethical and moral standards.

Respect: To treat everyone in a manner that preserves their dignity.

Department Description:

MCSO is a full-service law enforcement agency charged with maintaining the peace within Milwaukee County and operating the Milwaukee County Jail. MCSO's responsibilities include the safe and humane operation of the Milwaukee County Jail; providing police services to Milwaukee County's courts, airports, parks, expressways, and major facilities; conducting criminal investigations; effecting arrests and warrants; serving process papers; and extraditing criminals.

MCSO's Police Services Bureau is responsible for patrolling County owned assets, airports, parks, and expressways, serving civil and criminal process, and providing security and bailiff services to the Milwaukee County Circuit Court at each of its facilities. The Police Services Bureau also encompasses specialty units, including the Special Weapons and Tactics Team (SWAT), the Mobile Response Team (MRT), the Explosive Ordnance Disposal Unit (EOD), the Maritime Unit, the K-9 Unit, and the Motor Unit.

The Detention Services Bureau is responsible for security operations within the Milwaukee County Jail, a high-security detention facility with bed space for 960 persons in custody; certain supporting functions, including property management and the documentation, processing, and entry of detention records; and coordination with municipal partners to facilitate Milwaukee County's centralized arrest and booking process.

The Investigative Services Bureau is responsible for investigating criminal acts occurring within MCSO's patrol jurisdiction; conducting specialized investigations in coordination with federal, state, and municipal agencies and task forces; collecting, analyzing, and acting upon criminal, correctional, and counter-terror intelligence; administering all information management systems supporting MCSO operations, including the Record Management System and Corrections Management Software; conducting inspections of agency field and detention operations; and conducting employment background investigations for MCSO, the Milwaukee Fire and Police Commission, and other county agencies upon request, and oversees the central repository for all evidence related to criminal arrests throughout the agency. The Investigative Services Bureau also houses the Crisis Assessment and Response Team (CART) and the Drone Unit.

MCSO's mission and size demands supporting strategic, administrative, and regulatory compliance infrastructure. These services are located within the Administration Strategic Program Area, including the office of the Milwaukee County Sheriff, the Office of Legal Affairs and Compliance, the Office of Public Affairs and Community Engagement (PACE), and the Fiscal Operations Division. The specialized service areas housed within Administration and Compliance are responsible for devising and implementing agency policy, coordinating operations with commanders, and monitoring adherence to all applicable laws and regulations; to include the provision of training services, the oversight of internal investigations, and the management of public records requests; directing the strategic, financial, and clerical functions that support agency operations; managing agency communications and intergovernmental relations; advancing correctional and criminal justice reform; and maintaining constant engagement in the life of the greater community. Multiple specialized units, including the Professional Standards Division (PSD), the Training Academy, Human Resources function, and Public Records Unit.

Major Changes

- In the 2027 budget, personnel costs are projected to increase \$2,323,718. This increase is largely attributed to a \$1,832,938 increase in salary, social security, and overtime expenses, primarily resulting from the Milwaukee Deputy Sheriffs' Association (MDSA) contract and a 2% county-wide pay increase. Additionally, fringe benefits increase by \$483,482.
- Operation costs decrease \$762,140. Concurrently, total revenue decreases by \$274,478. These changes provide a more accurate representation of actual expenditure/revenue in relation to the budget.
- Interdepartmental Charges decrease \$142,427 primarily due to the completion of the Radio Replacement Project.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Allied Universal Inc.	Secured Transportation - Expense	\$3,304,000
Axon Enterprise Inc.	Body Cameras, tasers, arbitrators and Storage - Expense	\$1,031,800
State Process Inc.	Service of Legal papers - Expense	\$125,000
Mental Health Clinicians	First Responders Psychological Services - Expense	\$61,750
UG2	Cleaning Services - Expense	\$94,172
State of Wisconsin, DOT	Traffic Mitigation Contract - Revenue	\$800,000

Strategic Program Area: Administration**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	6,274,482	6,850,700	235,000	235,135	135
Revenues	245,054	328,192	235,000	235,000	0
Tax Levy	6,029,427	6,522,508	0	135	135
Full Time Pos (FTE)	39.00	40.00	39.00	38.00	(1.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Community Events	252	101	225	225
Internal Affairs Referrals	263	408	345	345
Public Records Requests	3,403	3,480	3,400	3,400
Sheriff Sale Transactions	383	331	500	500

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Citizen Complaints	75	95	70	70

Strategic Overview:

The Administrative Services of the Milwaukee County Sheriff's Office directly advances Milwaukee County's vision of achieving increased public health through racial equity. The centralized coordination, strategic leadership, and day-to-day operational management provided by this strategic program area facilitate agency services that affirm equal justice under the law; the protection of all residents of Milwaukee County, including communities historically marginalized or mistreated by the criminal justice system; and meaningful systemic reforms that complement MCSO's unyielding commitment to core public safety services.

Strategic Implementation:

In the 2027 budget, Administration's tax levy is allocated to each strategic program area within the MCSO except for the Training Academy, Airport Security, and Building Security.

Strategic Program Area: Specialized Units**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	441,897	1,043,057	850,730	839,353	(11,377)
Revenues	2,269	9,716	6,500	6,500	0
Tax Levy	439,627	1,033,341	844,230	832,853	(11,377)
Full Time Pos (FTE)	0.00	0.00	0.00	0.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
EOD Calls for Service	22	24	25	25

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Explosives Recovered	10	9	12	12
Maritime Citations Issued	8	0	10	10

Strategic Overview:

This program area includes the EOD (Explosive Ordnance Disposal) Unit, Maritime Unit, SWAT (Special Weapons and Tactics) Team, and MRT (Mobile Response Team). As in previous years, this program does not have any dedicated positions, and most expenditures are for overtime and commodities.

Strategic Program Area: Building Security

Service Provision: Committed

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	487,714	(0)	0	0	0
Revenues	0	0	0	0	0
Tax Levy	487,714	(0)	0	0	0
Full Time Pos (FTE)	36.00	36.00	36.00	36.00	0.00

Strategic Overview:

This program area encompasses the Public Safety Officers responsible for ensuring the safety and security of all individuals who work, visit, or conduct business within the Milwaukee County Courthouse, Safety Building, Milwaukee County Jail (MCJ), and the Vel R. Phillips Youth and Family Justice Center. All entrants to these facilities must present valid work identification or undergo a security screening conducted by Public Safety Officers. These positions are essential to maintaining a secure and orderly environment across these critical county facilities. In addition to their security duties, officers serve as goodwill ambassadors by assisting visitors in navigating the complex and often serving as the first point of contact for the public, shaping the initial impression of Milwaukee County.

Strategic Implementation:

To enhance supervisory coverage and ensure consistent operational oversight within the Public Safety Officer (PSO) unit, this request proposes abolishing two (2) existing PSO positions and establishing two (2) PSO Assistant Supervisor positions. The unit currently operates with 35 FTE PSOs and only one (1) Supervisor, creating a substantial span of control challenge. This issue is further amplified during periods when the Supervisor is on leave or otherwise unavailable.

The creation of two (2) PSO Assistant Supervisor positions will provide critical support in key operational areas, including scheduling, employee performance evaluations, and day to day supervisory functions. These positions will continue to perform core PSO duties as their primary responsibility and will assume supervisory responsibilities only as operational needs arise. This restructuring promotes continuity of leadership, improves oversight, and strengthens overall unit effectiveness without increasing total FTE count.

The unit operates for about 9.5 hours per day, while the supervisor's schedule covers only 8 hours, resulting in daily periods without direct supervisory coverage. When the supervisor is unavailable due to leave or other obligations, no designated leadership remains in place.

Building Security is fully cross charged to the Department of Administrative Services, Facilities Division.

Strategic Program Area: Training Academy**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	245,733	(188,008)	971,518	224,600	(746,918)
Revenues	460,637	423,863	224,600	224,600	0
Tax Levy	(214,904)	(611,872)	746,918	0	(746,918)
Full Time Pos (FTE)	11.00	11.00	12.00	11.00	(1.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Completed In-Service Training Hours	85,857	85,009	86,000	86,000
Corrections Officer Recruits Hired	177	88	100	100
Deputy Sheriff Recruits Hired	16	39	60	50
LMS Courses Assigned Agencywide	46	36	20	30

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Corrections Officer Recruits Certified	57	22	50	50
Deputy Sheriff Recruits Certified	28	29	55	50

Strategic Overview:

This program area reflects all expenses associated with MCSO's Training Services Division and Training Academy, which provide recruit training, firearms training, and in-service training for MCSO personnel and outside agencies in accordance with Wisconsin Law Enforcement Standards Bureau mandates.

Strategic Program Area: County Jail**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	37,756,381	33,130,255	33,755,874	33,949,827	193,953
Revenues	14,854,399	1,236,778	1,497,000	1,550,400	53,400
Tax Levy	22,901,982	31,893,477	32,258,874	32,399,427	140,553
Full Time Pos (FTE)	327.00	320.00	329.00	329.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Bookings	21,660	22,990	22,000	2,200
Daily Population	954	927	926	920

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Confirmed COVID-19 Cases	151	N/A	N/A	0
COVID-19 Vaccinations Administered	250	N/A	N/A	0
Officer Assaulted	60	N/A	N/A	0
Uses of Force	391	N/A	N/A	0

Strategic Overview:

This strategic program area is responsible for the safe, humane, and highly accountable operation and management of the Milwaukee County Jail, centralized booking, and court staging (both in-person and virtual), and the transportation of persons in custody (to include the administration of the associated contract with the private transportation provider Allied Universal).

Strategic Program Area: Expressway Patrol**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	12,040,400	10,633,650	20,111,536	21,117,927	1,006,391
Revenues	5,980,841	14,439,954	20,693,900	20,693,900	0
Tax Levy	6,059,558	(3,806,304)	(582,364)	424,027	1,006,391
Full Time Pos (FTE)	94.00	93.00	93.00	94.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Auto Accidents Reported/Investigated	3,841	3,804	4,000	4,000
Calls for Service	89,097	95,510	60,000	600,000
Traffic Citations	25,396	23,033	25,000	25,000

Strategic Overview:

The Expressway Patrol provides efficient, responsive, and accountable law enforcement services for the 158 miles of federal and state expressways located in Milwaukee County, as well as parks, parkways, and other county facilities. Milwaukee County is the only county in Wisconsin that is statutorily responsible for patrolling its expressways (ss59.84(10)(b)). The State Highway Patrol has primary responsibility for expressway enforcement in all other Wisconsin counties. The essential role of the deputies assigned to the Patrol Division is to take proper law enforcement actions to ensure the safe movement of motor vehicles and provide law enforcement services on the Milwaukee County Freeway system.

Strategic Implementation:

The 2027 budget includes \$20,023,900 in state funding, \$670,000 in other revenue, and \$424,027 in tax levy to support expressway patrol.

Strategic Program Area: Court Security**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	14,747,988	12,477,928	12,172,352	12,531,202	358,850
Revenues	97,252	145,437	0	0	0
Tax Levy	14,650,736	12,332,491	12,172,352	12,531,202	358,850
Full Time Pos (FTE)	94.00	103.00	113.00	113.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Arrests	1,219	1,069	1,300	1,100
Disturbance	50	0	55	55
High Risk Moves	537	20	550	550
Movement of Persons in Custody	4,677	6,533	4,800	5,000
Number of Bailiff Posts	90	92	91	91
Trouble with Subject	261	377	262	150

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Complex Lockdowns	0	0	0	0
Duress Alarm	64	77	70	70
Elevator Alarm	91	87	90	90

Strategic Overview:

This program area is responsible for providing efficient and accountable protective services to the judiciary, employees, and public who are tending to business in the Milwaukee County Courthouse Complex, and the Vel R. Phillips Youth and Family Justice Center. Specific responsibilities include bailiff assignments in five separate buildings, escorting persons in custody to court appearances, and responding to emergencies occurring in and around court facilities.

The Court Division must also staff the Municipal Court located in the Milwaukee County Jail (MCJ). This court is staffed under a City-County agreement in which the City offered funds to help build the MCJ. The agreement was renewed in 2014, and the court continues to be staffed. As the MCJ phased out sworn officers, it became necessary for the Courts Division to assume the responsibility of Visiting Control Security. Sworn officers budgeted within the Courts Division are also required to staff both the DA liaison and Courts Liaison posts, and staff County Board and Committee meetings.

Strategic Program Area: Airport Security/K9**Service Provision:** Committed**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	244,830	64,036	500	500	0
Revenues	67,828	(188,424)	500	500	0
Tax Levy	177,002	252,460	0	0	0
Full Time Pos (FTE)	55.00	55.00	56.00	56.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Calls for Service	60,000	65,899	65,000	65,000
County Ordinance Citations	454	323	460	460
Summary Arrests	130	117	125	125
Uniform Traffic Citations	427	332	600	600
Warrant Arrests	43	28	68	68

Strategic Overview:

This program area is responsible for delivering comprehensive security and law enforcement services at Milwaukee Mitchell International Airport (MMIA) in compliance with Federal Aviation Administration (FAA) security requirements. Officers assigned to MMIA work collaboratively with multiple stakeholders, including federal and local agencies, airport operations, the Transportation Security Administration (TSA), the FAA, airlines, the Milwaukee County Fire Department, and various businesses operating within the airport. This coordinated approach ensures a safe, secure, and efficient environment for all airport users.

Strategic Implementation:

All expenditures in this program area are charged to Milwaukee County Department of Transportation – Airport and are funded through airline-generated revenues.

Strategic Program Area: Criminal Investigations

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	5,450,904	4,157,993	4,426,466	4,923,508	497,042
Revenues	182,977	(31,942)	1,885,000	1,557,122	(327,878)
Tax Levy	5,267,927	4,189,936	2,541,466	3,366,386	824,920
Full Time Pos (FTE)	29.00	32.00	33.00	36.00	3.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Background Checks	1,018	1,100	900	1,000
Criminal Complaints Issued	3,514	3,794	3,600	3,600

Strategic Overview:

This program area is responsible for the diligent and comprehensive investigations of all criminal allegations with a nexus to Milwaukee County operations, properties, and criminal jurisdiction. This includes the investigations of crimes occurring in or associated with the Milwaukee County Jail and Community Reintegration Center, the Milwaukee County Parks, the expressway system, Milwaukee County facilities, and Milwaukee County property. Additionally, this program area includes assignments to specialized interagency task forces; intelligence collection and analysis; specialized investigative operations; the management of MCSO's information and records administration systems; executive protection; and MCSO's background investigations unit, which perform duties related to MCSO and Milwaukee County employee recruitment.

Strategic Implementation:

2.0 Full-Time (FTE) Investigator positions were created in May 2026 and funded by reducing funding for hourly investigators.

Strategic Program Area: Civil Process/Warrants**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,393,006	2,096,950	2,293,084	2,413,670	120,586
Revenues	966,887	1,063,251	1,103,000	1,103,000	0
Tax Levy	1,426,119	1,033,698	1,190,084	1,310,670	120,586
Full Time Pos (FTE)	18.00	18.00	18.00	18.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Civil Process Papers Served	11,033	12,246	11,500	12,000
Civil Process Unit Activity Data - Total Number of Replevins & Executions	99	130	105	110
Civil Process Unit Activity Data - Total Number of Temporary Restraining Orders - Removal	411	898	600	600
Temporary Restraining Orders Received	5,292	5,393	5,000	5,000
Total Extradition Trips	103	96	100	100
Total Number of Civil Process Papers Received	12,073	0	15,000	15,000
Total Number of Injunctions	1,707	1,743	1,650	1,700
Writs of Assistance (Foreclosures)	121	86	142	132
Writs of Restitution (Evictions)	3,863	3,392	4,000	3,500

Strategic Overview:

This program area executes the service of civil papers in Milwaukee County as required by Wisconsin State Statue 59.27(4). Civil process papers are time sensitive and need to be executed in accordance with State Statue Chapters 801 & 847 depending on type. Unit responsibilities include, but are not limited to, the service of evictions, foreclosures, replevins, extraditions, temporary restraining orders (TROs), injunctions, subpoenas, small claims, summons, complaints, and mental health commitment papers as well as the transportation of individuals to and from state facilities and other counties for mental health treatment.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	34,866,798	30,625,629	29,084,550	29,556,930	472,380
Operations Costs	34,983,749	36,883,419	36,887,787	36,664,835	(222,952)
Debt & Depreciation	0	335	0	0	0
Capital Outlay	98,789	231,767	405,000	405,000	0
Interdepartmental Charges	54,237	550,223	754,235	673,819	(80,416)
Total Expenditures	\$70,003,573	\$68,291,373	\$67,131,572	\$67,300,584	\$169,012
Revenues					
Other Direct Revenue	2,236,325	1,734,128	1,784,000	1,790,000	6,000
State & Federal Revenue	26,773,832	710,526	1,100,000	0	(1,100,000)
Total Revenues	\$29,010,157	\$2,444,654	\$2,884,000	\$1,790,000	(\$1,094,000)
Tax Levy	\$40,993,416	\$65,846,719	\$64,247,572	\$65,510,584	\$1,263,012
Personnel					
Full Time Pos (FTE)	366.00	363.00	358.00	358.00	0.00
Overtime \$	5,406,037	7,221,305	5,447,510	5,552,270	104,760

Department Mission:

The mission of the Milwaukee County Community Reintegration Center (CRC) is to promote successful community reintegration by providing programming and resources, that comprehensively meet the needs of CRC residents, in which support opportunities for positive change.

Department Vision:

The vision of the Milwaukee County Community Reintegration Center is to enhance public safety and quality of life through the successful reintegration of residents cared for.

Department Description:

The Community Reintegration Center is Milwaukee County's house of correction as defined in Chapters 302, 303, 304, and 973 of the Wisconsin Statutes. The CRC receives and maintains custody of all those sentenced in Milwaukee County and other jurisdictions as authorized by County ordinance, for periods not to exceed one year per conviction. CRC then releases them upon expiration of sentence, upon orders of the courts, or other recognized authorities. Statutes allow this institution to receive and maintain custody of people awaiting trial (meaning those awaiting adjudication) at the request of the Milwaukee County Sheriff.

Major Changes

- State and Federal Revenue decreases by \$1.1 million due to removal of State Sanction revenue that cannot be attained due to operational restrictions. Under the current consent decree governing CRC operations, the facility is unable to house the additional state sanctioned individuals necessary to generate \$1.1 million worth of revenue.
- Personnel Costs increase \$472,380 largely due to the general employee salary increase.
- The 2027 Budget includes \$83,499 in salary and social security for skilled trades positions to more closely align with the regional labor market and address recruitment and retention issues. Human Resources will recommend and process the final pay adjustments in 2027.

Strategic Program Area: Administration**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	6,331,577	6,408,616	6,466,944	6,666,645	199,701
Revenues	944,948	28,657	0	0	0
Tax Levy	5,386,629	6,379,959	6,466,944	6,666,645	199,701
Full Time Pos (FTE)	48.00	49.00	49.00	54.00	5.00

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Overtime Hours Worked by Correction Officer per Pay Period	17	21	10	10

Strategic Overview:

The Administrative Program Area of the Community Reintegration Center oversees the day-to-day operation and management of the facility including finance and budgeting for the CRC. This program area also includes the CRC's Maintenance Department and Resident Accounting, which provides support services to those in custody.

Strategic Implementation:

The Community Reintegration Center (CRC) budget reflects adjustments to align overtime funding with operational needs while supporting responsible fiscal management and maintaining essential services. The budget also includes the transfer of printer service costs from IMSD to the CRC.

Additional Program Details:

The following changes to FTE's are included in the 2027 budget:

3.0 FTE Clerical Specialist CRC, 1.0 FTE Clerical Officer Sergeant, and 3.0 FTE Stores Clerk transferred from the Community Reintegration Center Strategic Program Area (SPA)

2.0 FTE Correctional Officer Lieutenant transferred to the Community Reintegration Center SPA.

Strategic Program Area: Community Reintegration Center**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	30,887,010	27,738,241	25,462,321	25,348,447	(113,874)
Revenues	13,785,444	1,382,300	2,260,000	1,160,000	(1,100,000)
Tax Levy	17,101,566	26,355,941	23,202,321	24,188,447	986,126
Full Time Pos (FTE)	235.00	283.00	279.00	274.00	(5.00)

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Hour Credited	8,137	10,203	11,000	11,000
Number of Correctional Officer Positions Filled	185	232	210	210

Strategic Overview:

This Strategic Program Area is responsible for running the day-to-day security operations of the CRC. This includes but is not limited to; dormitories, segregation, training, and the K9 unit. The focus of this area is to provide a safe and secure environment for residents, staff, and visitors.

Strategic Implementation:

To address funding reductions, in 2027 the CRC will prioritize essential repairs and maintenance using a risk-based approach that focuses resources where they are needed most. This strategy supports safe, reliable operations while maintaining facility standards for residents, staff, and visitors.

Additional Program Details:

The following changes to FTE's are included in the 2027 budget:

5.0 FTE Correctional Officer I transferred to the Administration Strategic Program Area.

Strategic Program Area: Resident Medical & Mental Health**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	22,880,143	25,581,346	25,872,300	25,941,500	69,200
Revenues	12,031,063	311,645	24,000	24,000	0
Tax Levy	10,849,080	25,269,702	25,848,300	25,917,500	69,200

Strategic Overview:

The CRC is responsible under state statute for the medical and mental health of those in custody at the CRC. The Sheriff is responsible for those housed within the jail. The medical contract for both the CRC and the County Jail is maintained within the CRC budget. For the County to fulfill the requirements of the Christiansen Consent Decree, the Milwaukee County Circuit Court ordered the County in May of 2013 to enter into a contract with an outside service company to provide medical and mental health services to those in custody. Until the decree is lifted, the courts require a contract provider to supply a specified level of personnel to provide correctional health care services. Wellpath, LLC is the current correctional health care provider.

Strategic Implementation:

The Community Reintegration Center's medical services and pharmacy expenditure budgets reflect contractual cost increases under the County's agreements with each provider. These adjustments ensure the continued delivery of essential medical and pharmaceutical services to residents while meeting contractual obligations.

Strategic Program Area: CRC Programming**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	9,904,843	8,563,170	9,330,007	9,343,992	13,985
Revenues	2,248,702	722,053	600,000	606,000	6,000
Tax Levy	7,656,141	7,841,116	8,730,007	8,737,992	7,985
Full Time Pos (FTE)	83.00	31.00	30.00	30.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Participants Out on Electronic Monitoring (EM & GPS)	358	153	500	500

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Employed Huber	273	452	300	300
Number of Sentenced Residents Participating in at Least One Programming Activity	1,270	287	1,200	1,200

Strategic Overview:

This program area is responsible for providing participants with opportunities and encouragement to take part in basic education, training, and work experience in the CRC's graphics shop, laundry, kitchen/bakery, as well as some offsite work activities. The laundry plant continues to charge the Office of the Sheriff, the Office of the Medical Examiner, and the Department of Health and Human Services for laundry services provided to their facilities.

Strategic Implementation:

CRC will continue to strengthen evidence-based programming by increasing resident access to educational, vocational, cognitive behavioral, and life skills services that support successful community reintegration. Programming will be prioritized early in a resident's stay to maximize participation despite shorter average lengths of stay.

The CRC will enhance individualized reentry planning through coordinated case management and continued collaboration with community partners to improve access to housing, employment, behavioral health, transportation, identification, and other post-release supports. Performance measures will be monitored regularly to identify barriers and improve service delivery.

Program effectiveness will continue to be evaluated through participation, completion, and recidivism data. Results will be used to guide continuous quality improvement, strengthen successful programs, and inform future resource allocation and funding opportunities.

To sustain long-term success, the CRC will continue expanding partnerships with community organizations, educational institutions, workforce development agencies, and healthcare providers while assessing staffing and operational needs necessary to support growing program participation and maintain safe, effective service delivery.

Additional Program Details:

The CRC programming continues to demonstrate positive outcomes in preparing residents for successful community reintegration. Recent program evaluation found an overall recidivism rate of 9.0% among eligible program completers, with several programs including Financial Literacy and the Welding Program showing particularly strong results. While recidivism is one measure of success, programs also provide residents with education, vocational skills, employment readiness, and cognitive behavioral interventions that support long-term stability.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	13,850,490	10,776,390	10,558,449	10,941,862	383,413
Operations Costs	4,273,571	4,124,266	4,757,880	4,076,290	(681,590)
Debt & Depreciation	0	71	0	0	0
Capital Outlay	0	0	0	0	0
Interdepartmental Charges	182,696	195,726	227,588	167,652	(59,936)
Total Expenditures	\$18,306,757	\$15,096,453	\$15,543,917	\$15,185,804	(\$358,113)
Revenues					
Other Direct Revenue	92,791	605,599	232,650	196,500	(36,150)
State & Federal Revenue	8,630,871	4,323,902	6,922,659	6,607,972	(314,687)
Total Revenues	\$8,723,662	\$4,929,501	\$7,155,309	\$6,804,472	(\$350,837)
Tax Levy	\$9,583,095	\$10,166,953	\$8,388,608	\$8,381,332	(\$7,276)
Personnel					
Full Time Pos (FTE)	165.00	165.00	165.00	166.00	1.00
Overtime \$	306,060	221,927	201,938	229,327	27,389
Seasonal/Hourly/Pool	308,138	321,090	332,510	313,954	(18,556)

Department Mission:

The mission of the Milwaukee County District Attorney's Office (DA's Office) is to promote public peace and safety by just prosecution of criminal cases; to seek and to do impartial justice; to protect the health and welfare of children who are victims of child abuse and neglect; to safeguard the rule of law; and to promote participation with law enforcement and the criminal justice system by treating all persons with fairness, dignity, and respect.

Department Vision:

The goal of the Milwaukee County District Attorney's Office is to help create a safe and just community—one in which children have the stability and resources to learn and grow, neighborhoods can flourish, and residents and businesses can thrive.

To accomplish this mission, the Office targets, investigates, and successfully prosecutes firearm offenses and other violent crimes, focusing resources on offenders who pose the greatest threat to public safety. At the same time, the Office seeks to reduce crime and recidivism by promoting offender accountability through a balanced approach that combines early intervention for eligible non-violent offenders with serious substance use or mental health treatment needs and vigorous prosecution of violent offenders.

The Office remains committed to protecting victims and witnesses by maintaining a permanent Witness Protection Program and a comprehensive Victim/Witness Services program. These programs help ensure that victims and witnesses can safely participate in the criminal justice process, improve case outcomes, and fulfill the Office's statutory and constitutional obligations.

The Office also enhances the prosecution of felony drug cases through partnerships with the Milwaukee High Intensity Drug Trafficking Area (HIDTA) program, the Milwaukee Metropolitan Drug Enforcement Group (MMDEG), the Violent Crimes Division, and the Community Prosecution Unit. Through these partnerships, the Office targets, investigates, and prosecutes major drug traffickers and drug trafficking organizations, addresses nuisance properties that contribute to neighborhood crime, and works collaboratively to improve community safety.

In addition, the Office remains committed to the timely resolution of cases through specialized initiatives, including the Speedy Trial Drug Courts, which seek to bring felony drug cases to trial within 120 days of a defendant's initial court appearance, and the Division of Milwaukee Child Protective Services' Termination of Parental Rights (TPR) Speedy Resolution Project. These efforts help ensure that children do not remain in substitute care longer than necessary and can achieve safe, stable, and permanent homes whenever reunification is not possible.

Department Description:**Department Overview**

As the prosecuting office for Milwaukee County, the District Attorney's Office represents the State in criminal matters, the County in certain non-criminal traffic and ordinance cases, and is responsible for juvenile delinquency, Children in Need of Protection and Services (CHIPS), and Termination of Parental Rights (TPR) proceedings. The Office also handles post-conviction litigation, appeals, extraditions, and other matters required by state law, and provides 24-hour legal support to law enforcement agencies. Guided by its mission to promote public safety and pursue justice, the Office works to protect victims, hold offenders accountable, and strengthen the communities it serves.

The Office is staffed by state-funded Assistant and Deputy District Attorneys and county-funded professional and support staff located at the Milwaukee County Courthouse Complex and the Vel R. Phillips Youth and Family Justice Center. Together, these employees provide the legal, investigative, victim service, administrative, and operational support necessary to fulfill the Office's statutory and constitutional responsibilities.

Administration

The District Attorney, is an elected constitution officer for Milwaukee County. The District Attorney establishes the Office's policies, priorities, and strategic direction. The Chief Deputy District Attorney oversees day-to-day operations and implementation of those priorities, while Deputy District Attorneys provide leadership for the Office's legal divisions and specialized units.

The Office's administrative leadership also includes the Director of Victim/Witness Services, the Chief Investigator, and the Network Manager, who oversee the Victim/Witness Services, Investigations, and Information Technology Divisions, respectively. Together, these divisions provide the specialized services and operational support essential to the effective administration of justice.

Legal Division

The Legal Division comprises state-funded Assistant District Attorneys assigned to either the Criminal Division or the Juvenile Division. Within those divisions, prosecutors serve in specialized units that focus on general crimes, violent crimes, sensitive crimes, public integrity, child welfare, and juvenile delinquency, ensuring expertise in the prosecution of Milwaukee County's diverse caseload.

Support Division

The Support Division is comprised of county employees who provide victim services, investigative support, information technology, fiscal and administrative services, clerical support, and litigation assistance. Working in partnership with prosecutors, these professionals ensure the efficient operation of the Office and support the timely, effective administration of justice.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Milwaukee Police Department	MMDEG grant - MPD officer costs	\$159,405
West Allis Police Department	MMDEG contract - WAPD officer	\$24,480
South Milwaukee Police Department	MMDEG grant - S. Milwaukee officer	\$24,480
Axon Enterprise	Axon software is used for the DA's Office discovery and body worn cameras (BWC) needs. These two contracts are multi-year contracts. There is an expectation that additional State funding will cover these costs.	\$514,625
City of Milwaukee	The City of Milwaukee administers the Byrne JAG program for community prosecutors and a domestic violence prosecutor. The revenue is offset by prosecutor's salary and fringe costs.	\$144,000
City of Milwaukee	The City of Milwaukee administers the Byrne JAG program for community prosecutors and a domestic violence prosecutor. The revenue is offset by prosecutor's salary and fringe costs.	\$80,000
City of Milwaukee	The City of Milwaukee issues community block grants to fund community prosecutors. The revenue is offset by prosecutor's salary and fringe costs.	\$190,000
State of Wisconsin - DCF	The State of Wisconsin awards a grant for TPR (termination of parental rights) and CHiPS (Child in need of protection or services). The revenue is offset by prosecutor's salary and fringe costs plus Milwaukee County employee's salary , FICA, and fringe costs. This grant also reimburses an additional 10% de minimus amount for administrative costs. The de minimus and County fringe reimbursement provides additional funding above and beyond the tax levy.	\$1,095,390
State of Wisconsin - DCF	The State of Wisconsin awards a grant for TPR (termination of parental rights) and CHiPS (Child in need of protection or services). The revenue is offset by prosecutor's salary and County fringe costs plus Milwaukee County employee's salary , FICA, and fringe costs. This grant also reimburses an additional 10% de minimus amount for administrative costs. The de minimus and fringe reimbursement provides additional funding above and beyond the tax levy.	\$1,158,290
Sojourner Family Peace Center	Sojourner received an award from the State of Wisconsin - DCF and subcontracted with our office to provide a domestic violence high risk team. The revenue is offset by prosecutor's salary and fringe costs plus Milwaukee County employee's salary, FICA, and fringe costs. The County fringe reimbursement provides additional funding above and beyond the tax levy.	\$68,100
Federal Bureau of Investigations	The FBI reimburses allowable overtime costs for an investigator that is assigned to work on FBI-involved cases. There is a monthly and annual cap for claims. The revenue is offset by overtime costs.	\$10,800
Federal Bureau of Investigations	The FBI reimburses allowable overtime costs for an investigator that is assigned to work on FBI-involved cases. There is a monthly and annual cap for claims. The revenue is offset by overtime costs.	\$3,600
EOP-Office of National Drug Control	The federal government awards a grant for High Intensity Drug Trafficking Area (HIDTA) to fund multiple prosecutors. The revenue is offset by prosecutor's salary and fringe costs.	\$55,500

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
EOP-Office of National Drug Control	The federal government awards a grant for High Intensity Drug Trafficking Area (HIDTA) to fund multiple prosecutors. The revenue is offset by prosecutor's salary and fringe costs.	\$271,000
State of Wisconsin - DAS	The State of Wisconsin awards a grant for the Milwaukee Metropolitan Drug Enforcement Group (MMDEG) to fund prosecutor's salary and fringe costs plus subcontracts with three police departments - Milwaukee, South Milwaukee, and West Allis. The revenue is offset by prosecutor's salary and fringe costs plus the police departments officer's salary, overtime, and fringe costs.	\$543,365
State of Wisconsin - DOJ	The State of Wisconsin awards a grant for Project Safe Neighborhood (PSN) Gun Unit Continuation within set boundaries established in the City of Milwaukee for a prosecutor. The revenue is offset by prosecutor's salary and fringe costs.	\$124,700
State of Wisconsin - DAS	Wis. Stats 978.13(1)(b)(c)(d) and 20.475(1)(i) provides funding for three Special Prosecution Clerks and three clerks dedicated to the homicide, sexual assault, and drug speedy trial projects. The revenue maximum is specified within the State's biannual budget. The revenue is offset by County employee's salary, FICA, and fringe costs. The fringe reimbursement is used to offset unreimbursed salary and fringe costs. Any remaining balance provides additional funding above and beyond the tax levy.	\$103,500
State of Wisconsin - DAS	Wis. Stats 978.13(1)(b)(c)(d) and 20.475(1)(i) provides funding for three Special Prosecution Clerks and three clerks dedicated to the homicide, sexual assault, and drug speedy trial projects. The revenue maximum is specified within the State's biannual budget. The revenue is offset by County employee's salary, FICA, and fringe costs. The fringe reimbursement is used to offset unreimbursed salary and fringe costs. Any remaining balance provides additional funding above and beyond the tax levy.	\$205,900
State of Wisconsin - OCVS	The State of Wisconsin Chapter 950 program funds DA Office's Victim/Witness functions. A partial reimbursement, fluctuating around the 50% mark, is received for VW and Investigative staff who are assigned to this function plus a portion of selected department expenditures. The revenue is offset by County employee's salary, FICA, and fringe costs plus the selected expenditure charges.	\$1,765,200

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
State of Wisconsin - DOJ	The State of Wisconsin awards a grant for Victims of Crimes Acts (VOCA) for two County victim witness advocates. The grant reimburses 80% of the award amount and the remaining 20% is a required match. This grant is awarded competitively every four or five years. During the non-competitive years, the grant award amount does not change. This results in unreimbursed costs in the later years. The revenue is offset by County employee's salary, FICA, and fringe costs. The County fringe reimbursement offsets the match and unreimbursed costs.	\$81,092
State of Wisconsin - DOJ	The State of Wisconsin awards a grant for Victims of Crimes Acts (VOCA) for two County victim witness advocates. The grant reimburses 80% of the award amount and the remaining 20% is a required match. This grant is awarded competitively every four or five years. During the non-competitive years, the grant award amount does not change. This results in unreimbursed costs in the later years. The revenue is offset by County employee's salary, FICA, and fringe costs. The County fringe reimbursement offsets the match and unreimbursed costs.	\$42,190
Sojourner Family Peace Center	Rent for designated space within the SOJO building.	\$15,000
US Dept of Justice - OVW	DOJ - OVW' has a funding opportunity for a FY 2026 grant to improve the Criminal Justice Response to Domestic Violence Dating Violence, Sexual Assault, and Stalking Program	\$246,580
State of Wisconsin	The State of Wisconsin and the County of Milwaukee have proposed multiple methods to provide additional funding for the DA's Office.	\$501,265

Strategic Program Area: Investigations & Criminal Prosecutions

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	18,306,757	15,096,453	15,543,917	15,185,804	(358,113)
Revenues	8,723,662	4,929,501	7,155,309	6,804,472	(350,837)
Tax Levy	9,583,095	10,166,953	8,388,608	8,381,332	(7,276)
Full Time Pos (FTE)	165.00	165.00	165.00	166.00	1.00

Strategic Overview:

As the prosecuting agency for Milwaukee County, the District Attorney's Office represents the State in criminal matters and the County in non-criminal traffic and ordinance cases. The Office also has exclusive responsibility for prosecuting juvenile delinquency cases and handling all Children in Need of Protection and Services (CHIPS) and Termination of Parental Rights (TPR) proceedings.

The District Attorney's Office is committed to protecting public safety by prioritizing resources toward offenders and offenses that pose the greatest threat to the health and safety of the community, while advocating for children who require protection and services to ensure their safety and well-being. At the same time, the Office recognizes that both public safety and individualized justice are advanced by diverting appropriate individuals from the criminal justice system when their involvement with law enforcement is primarily driven by substance use disorders or mental health needs, provided such diversion can be accomplished safely and in the interests of justice.

The General Crimes Division serves as the foundation of the Milwaukee County District Attorney's Office, processing the majority of criminal referrals received each year. In 2025, Assistant District Attorneys assigned to the General Crimes Teams reviewed more than 15,000 referrals that were not directed to specialized units. The Division prosecutes felony, misdemeanor, and applicable ordinance violations in Milwaukee County's general criminal courts while working closely with the Early Intervention Unit to identify appropriate opportunities for diversion when doing so is consistent with public safety and the interests of justice.

The Community Prosecution Unit strengthens public safety through proactive partnerships with law enforcement, local government, businesses, neighborhood organizations, and faith-based communities. Working directly from Milwaukee police districts, Community Prosecutors identify emerging crime trends, address chronic nuisance issues, and develop collaborative, community-based strategies to improve neighborhood safety and quality of life.

The Early Intervention Unit advances the Office's commitment to evidence-based prosecution by identifying eligible non-violent offenders whose risks can be safely addressed through community-based alternatives. The Unit administers diversion and deferred prosecution agreements, as well as Drug Treatment Court, Mental Health Court, and Veterans Treatment Court programs, managing these cases from the pre-charging stage through complete circuit court proceedings. By connecting eligible individuals with treatment and supportive services, the Unit promotes accountability, reduces recidivism, and preserves prosecutorial resources for the most serious offenses.

The Homicide Unit is responsible for prosecuting homicides and related offenses in Milwaukee County's five homicide and sensitive crimes courts. At any given time, the Unit manages approximately 120 to 140 pending homicide cases, reflecting the complexity and duration of these prosecutions. In 2025, the Unit reviewed more than 220 homicide referrals, while ensuring that the most serious violent crimes receive thorough investigation, careful case preparation, and vigorous prosecution.

The Gun Unit prosecutes felony-level non-fatal shootings and related firearm offenses, excluding domestic violence-related cases, in two specialized gun courts. By focusing exclusively on firearm violence, the Unit promotes swift, coordinated prosecution of offenders who pose a significant threat to public safety and supports the Office's broader efforts to reduce gun violence in Milwaukee County.

Funded through a grant from the Office of National Drug Control Policy to the North Central High Intensity Drug Trafficking Area (HIDTA) program, the HIDTA Unit partners with federal, state, and local law enforcement agencies to investigate and prosecute high-level drug traffickers, violent offenders, and organized criminal enterprises. Through these collaborative efforts, the Unit plays a critical role in disrupting and dismantling drug trafficking organizations operating throughout the region.

The Drug Unit addresses felony drug trafficking and opioid- and methamphetamine-related offenses through a balanced strategy that combines enforcement with opportunities for treatment and rehabilitation. Working closely with the Early Intervention Unit, prosecutors screen eligible possession and low-level trafficking cases for diversion into evidence-based intervention programs, while pursuing traditional prosecution for higher-level traffickers, violent or armed offenders, and individuals who decline intervention. The Unit also reviews all Len Bias homicide cases, ensuring a consistent and specialized approach to these complex prosecutions.

The Sensitive Crimes Unit provides a multidisciplinary response to some of the most vulnerable victims in the criminal justice system. Assistant District Attorneys and Victim Advocates work collaboratively to investigate and prosecute sexual assault, human trafficking, child sexual abuse material offenses, invasion of privacy, sextortion, and other sensitive crimes. Human trafficking prosecutions are among the most complex cases handled by the Office, requiring extensive coordination with victims, law enforcement, and community partners.

The Sexually Violent Persons Unit is responsible for civil commitment proceedings involving individuals who meet the criteria of Wisconsin Statutes Chapter 980. These cases involve offenders convicted of sexually violent offenses who have been determined to suffer from a qualifying mental disorder that makes future acts of sexual violence substantially likely. The Unit reviews referrals for potential civil commitment, litigates commitment petitions, and responds to petitions for discharge filed by individuals previously committed under Chapter 980, helping to protect the community while ensuring compliance with statutory requirements.

The Child Protection and Advocacy Unit (CPAU) specializes in the prosecution of the County's most serious child abuse and neglect cases. Assistant District Attorneys and Victim Witness Advocates work collaboratively to prosecute cases involving abusive head trauma, inflicted burn injuries, severe malnutrition, chronic abuse and neglect, serial child torture, and other egregious crimes against children. The Deputy District Attorney who leads the Unit also prosecutes all homicide cases arising from child abuse and neglect, ensuring specialized oversight in these exceptionally complex and sensitive matters.

The Domestic Violence Unit provides a coordinated, victim-centered response to intimate partner violence by reviewing and prosecuting domestic violence cases in Milwaukee County's specialized Domestic Violence Courts. With prosecutors and victim advocates located in both the Milwaukee County Courthouse Complex and the Sojourner Family Peace Center, the Unit works alongside law enforcement, victim service providers, medical professionals, and community partners to enhance victim safety, increase offender accountability, and improve access to support services for survivors and their families.

The Child Welfare Division represents Milwaukee County in all Children in Need of Protection or Services (CHIPS) and Termination of Parental Rights (TPR) proceedings. Because approximately one-third of Wisconsin's child welfare cases originate in Milwaukee County, the Division serves a critical role in protecting some of the community's most vulnerable children. Following referrals from the Division of Milwaukee Child Protective Services (DMCPS), attorneys, paralegals, and support staff manage highly complex, time-sensitive litigation to ensure children receive the protection and permanency they need. The Division relies on extensive administrative and litigation support to meet statutory deadlines.

Strategic Implementation:

Victim/Witness Services

Victim-Witness Services provides comprehensive support to victims and witnesses throughout the criminal justice process. Victim-Witness Advocates deliver services in person, by telephone, and through written communication, helping individuals navigate often complex circumstances that may include trauma, homelessness, mental health challenges, substance use disorders, and language barriers. Staff educate victims about their rights, explain court proceedings, assist with Crime Victim Compensation applications, provide crisis intervention, develop individualized safety plans, and keep victims informed as cases progress.

Beyond direct services, Victim/Witness Services works closely with criminal justice agencies and community organizations to strengthen victim support throughout Milwaukee County. Staff actively participate in multidisciplinary initiatives, including the Domestic Violence High Risk Team (DVHRT), Sexual Assault Response Team (SART), Collaborative Rapid Advocacy for Youth (CRAY), and the Milwaukee Commission on Domestic Violence and Sexual Assault, helping to improve coordinated responses for victims of crime.

Investigations Division

The Investigations Division provides specialized investigative support that strengthens prosecutions, protects victims and witnesses, and enhances public safety through collaboration with local, state, and federal law enforcement agencies.

The Maurice V. Pulley Jr. Witness Protection Program (WITSEC) safeguards victims and witnesses whose safety is threatened because of their participation in the criminal justice process. While originally established to address retaliation in homicide cases, the program now frequently serves victims of domestic violence and other serious offenses. Investigators conduct threat assessments, develop safety plans, and investigate witness intimidation, bribery, perjury, and related crimes. These efforts have supported successful prosecutions that otherwise may not have been possible.

The Special Investigations Unit (SIU) investigates critical incidents, public corruption, and complex multi-jurisdictional crimes while providing investigative resources to law enforcement agencies throughout Milwaukee County. SIU investigators collaborate closely with local, state, and federal partners, including participation on the FBI Violent Crimes Task Force. The Unit also provides specialized digital forensic services for cellular phones, computers, and other electronic devices, as well as criminal intelligence analysis that supports complex investigations across the county.

The Outreach Unit ensures the successful service of subpoenas on reluctant or difficult-to-locate witnesses in serious criminal cases. By securing witness participation in court proceedings, the Unit plays a vital role in maintaining case integrity and supporting successful prosecutions.

Administrative Division

The Administrative Division provides the operational foundation that enables the District Attorney's Office to fulfill its public safety mission. The Division oversees budget development and fiscal management, grant administration, procurement, personnel administration, records management, and compliance with county and state administrative requirements. It also serves as the primary liaison with Milwaukee County departments, the Wisconsin Department of Administration, the Office of State Public Defender, the Wisconsin Department of Justice, and other governmental partners to ensure efficient and accountable operations.

Information Technology Division

The Information Technology Division supports the technology infrastructure essential to the Office's daily operations across the Milwaukee County Courthouse Complex, the Vel R. Phillips Juvenile Justice Center, and the Sojourner Family Peace Center. Staff maintain the Office's computer network, hardware, software, user accounts, licensing, and technology inventory, ensuring secure and reliable access to the systems prosecutors and staff rely upon every day.

The Division also manages the Office's case management and criminal discovery systems. Through the administration of PROTECT, the Office's case management platform, IT staff facilitate the secure receipt, organization, and electronic distribution of digital evidence. Working in partnership with the Legal Division's paralegals, the Division ensures discovery materials are complete, accurately organized, and provided to defense counsel in a timely manner, supporting compliance with constitutional obligations and the efficient progression of criminal cases. The amount of work in this area has exponentially increased over the past few years, as law enforcement agencies have increased their use and gathering of digital information, including body cameras and surveillance video. Due to the type and volume of this information, this process must be guided by skilled individuals, and although the automation technology is improving, each piece of evidence still has to be individually managed.

Clerical Division

The Clerical Division provides essential administrative support to every operational area of the District Attorney's Office. Staff process new criminal and juvenile referrals seven days a week, manage reception functions, assist with discovery, maintain records, and provide day-to-day support that enables prosecutors, investigators, paralegals, and victim advocates to serve the public efficiently. Dedicated executive support staff also provide direct administrative assistance to the Office's Deputy District Attorneys and the elected District Attorney.

Paralegals

Paralegals are integral members of the District Attorney's Office, providing specialized litigation and administrative support throughout the criminal and juvenile divisions. They assist in reviewing and issuing adult and juvenile referrals, coordinating the acquisition and dissemination of criminal discovery, preparing legal documents, organizing evidence, and managing complex case files. Paralegals' work is essential to ensuring timely case preparation, statutory compliance, and the effective administration of justice. Additionally, paralegals are largely responsible for compiling and disseminating electronic discovery to defendants and/or their attorneys, thereby preserving each individual's right to discovery.

Additional Program Details:

The following changes to FTE's are included in the 2027 budget:

- Abolish 1.0 FTE Management Assistant – DA Nm
- Create 1.0 FTE Victim Witness Clerical Supervisor
- Create 1.0 FTE Process Investigator

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	6,057,580	5,418,786	5,822,660	5,823,829	1,169
Operations Costs	5,659,627	6,179,752	6,598,006	6,074,350	(523,656)
Debt & Depreciation	0	24,462	0	0	0
Capital Outlay	0	0	0	0	0
Interdepartmental Charges	116,704	63,862	365,204	171,797	(193,407)
Total Expenditures	\$11,833,911	\$11,686,861	\$12,785,870	\$12,069,976	(\$715,894)
Revenues					
Other Direct Revenue	1,099,330	1,244,720	1,302,247	1,357,247	55,000
State & Federal Revenue	625,768	503,487	540,900	540,900	0
Indirect Revenue	0	2,241,026	2,394,124	1,812,799	(581,325)
Total Revenues	\$1,725,098	\$3,989,232	\$4,237,271	\$3,710,946	(\$526,325)
Tax Levy	\$10,108,813	\$7,697,629	\$8,548,599	\$8,359,030	(\$189,569)
Personnel					
Full Time Pos (FTE)	61.00	71.00	71.00	70.00	(1.00)
Overtime \$	522,931	497,881	209,006	213,025	4,019
Seasonal/Hourly/Pool	561,397	561,397	592,981	604,385	11,404

Department Mission:

The mission of the Office of Emergency Management (OEM) is helping people in extraordinary times.

Department Vision:

By Achieving Racial Equity, Milwaukee Will Be the Healthiest County in Wisconsin

Department Description:

OEM includes five program areas: The Director's Office, Emergency Management, Emergency Medical Services (EMS), 911 Communications, and Radio Services. These program areas support public safety services through data, assets, monies, and staff to sustain healthy and effective localities within the County.

Major Changes

- Total Expenditures decrease \$715,894 and Total Revenues decrease \$526,325 primarily due to the completion of the Radio Replacement Project.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Priority Dispatch	EMD Software	\$36,000
HERC	Call taking agreement for Region 7 MCI services	\$4,500
Culligan	Water dispenser agreement	\$3,308
Intrado	Text-to-911 services	\$5,700
Criticall	New hire dispatcher testing software	\$4,400
DocTract	Software to update policies	\$7,700
Medical College of Wisconsin	EMS Medical Direction	\$406,495
Zoll Medical	Case Review Premium	\$49,316
Zoll Medical	RescueNet Live	\$51,300
Ninth Brain	Learning Management System	\$65,000
Imagetrend	Electronic Patient Care Record	\$451,829
Motorola	SUAII, NICE Silver, Tech Support, Network Monitoring, and MDR/RSUS for RF and Dispatch sites.	\$891,466
Motorola	WiPSN 1/2 Core Charge, Critical Connect, and Core MDR/RSUS	\$135,184

Strategic Program Area: OEM Director's Office**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	418,399	396,103	389,329	422,351	33,022
Revenues	0	0	0	0	0
Tax Levy	418,399	396,103	389,329	422,351	33,022
Full Time Pos (FTE)	3.00	3.00	3.00	3.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Annual Turnover Rates	17.0%	11.2%	12.0%	10.0%

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Biannual Employee Engagement Survey	50.00%	0.00%	52.00%	0.00%
Budget Performance: Budgeted versus Actuals	-10.30%	-14.00%	0.00%	0.00%

Strategic Overview:

The Director's Office has a critical role in large-scale change, including directing collaborative preparedness activities that are data-driven and focused on multi-jurisdictional mutual aid while exploring the consolidation of public safety assets and data.

The Director's Office fulfills Wisconsin State Statue 323 and Milwaukee County Ordinance (MCO) 99 by coordinating emergency management plans, directing, and coordinating activities during training and exercises, and by serving as the emergency management director during a county declaration of a state of emergency. Additionally, OEM meets the obligations of Wisconsin State Statute Chapter 256, Wisconsin Administrative Code Department of Human Services (DHS) 110, and MCO 97 for emergency medical services throughout the County. OEM simultaneously provides public safety communications in accordance with MCO 91, meeting state and federal interoperability standards and serves as the County's 911 Public Safety Answering Point (PSAP) for Milwaukee County public safety entities.

Strategic Implementation:

OEM's ten-year vision remains focused on achieving countywide equitable access to emergency resources by 2030. OEM has demonstrated measurable progress in fulfilling its strategic plan, launched in late 2023. Areas of focus include building organizational strength, increasing partnerships, and maximizing the use of data and technology.

Key accomplishments include:

Build Organizational Strength - OEM maintains a strong culture of professional development, with multiple employees actively pursuing formal academic education in public safety, health, or leadership fields. The department continues to enhance leadership development and succession planning through internal training and talent pipeline strategies.

Increase Partnerships - OEM continues to foster partnerships with academic institutions, nonprofit organizations, and healthcare systems to support data sharing, quality assurance, and public education initiatives. OEM-EMS leads the expansion of the pre-hospital whole blood program, one of the first of its kind in the region, developed in partnership with local fire departments and trauma centers to deliver life-saving interventions in the field. Collaborative projects have expanded across all divisions, reinforcing OEM's regional leadership in coordinated emergency management.

Maximize Use of Data and Information Technology - OEM continues to integrate innovative technologies across operations, including real-time dashboards, NextGen 911 advancements, and improved data interoperability across jurisdictions.

Strategic Program Area: Emergency Management**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	709,956	943,022	774,540	775,003	463
Revenues	610,220	505,793	636,400	636,400	0
Tax Levy	99,736	437,229	138,140	138,603	463
Full Time Pos (FTE)	6.00	5.00	5.00	5.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
County Exercises	11	4	3	3
Outreach Contacts	1,000	1,800	2,000	2,100

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
County Depts with Business Continuity	48	48	50	50
Department Emergency Action Plans (EAP)	75	75	75	75
Full-Time Employee Alert Registration	2,947	2,947	3,000	3,000

Strategic Overview:

The Emergency Management Division is responsible for the emergency management framework within Milwaukee County, enabling communities to collaborate across government and private entities in order to mitigate, prepare for, respond to, and recover from critical incidents. This requires an in-depth exercise regimen and a continual planning process to ensure consistent preparedness across all levels of government.

Through the Emergency Management Division, OEM meets the statutory obligations of Wisconsin State Statute Chapter 323 and Milwaukee County Ordinance Chapter 99: Emergency Activities of the Government of the County.

Strategic Implementation:

The Emergency Management Division set goals that are structured to baseline emergency planning and training throughout the County. The external focus is on disaster planning and inter-governmental coordination among its 19 cities and villages to promote resiliency countywide. Communities share plans and information through various knowledge management systems that allow for a consistent common operating picture.

The Emergency Management Division continues to prioritize equitable service delivery across Milwaukee County, focusing on the unique needs of each community. In collaboration with local governments, community organizations, and partners, plans will be developed and refined that are both actionable and tailored to resident's needs. Building on recent experiences to strengthen the capability to coordinate, respond to, and recover from adverse weather events, while also seeking new opportunities to enhance intergovernmental cooperation across the region.

In 2027, the Emergency Management Division will prioritize flood preparedness and resilience across Milwaukee County in response to increasingly severe and frequent flooding events. Working closely with municipal and regional partners, the Division will advance flood mitigation planning, improve early warning and communication systems, and expand community outreach to ensure residents in flood-prone areas are equipped to respond and recover. Strengthening intergovernmental coordination around flood response will remain a central focus to protect lives, property, and critical infrastructure countywide.

Strategic Program Area: 911 Communications**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,007,340	1,904,072	2,298,305	2,249,359	(48,946)
Revenues	116,500	309,564	321,100	321,100	0
Tax Levy	1,890,840	1,594,509	1,977,205	1,928,259	(48,946)
Full Time Pos (FTE)	21.00	32.00	32.00	32.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
911 Calls Received	67,436	54,275	80,000	80,000
911 CPR Calls Received	88	150	50	50
Abandoned Calls	4,014	3,864	4,000	4,000
Admin Calls	124,562	119,357	120,000	120,000
Calls Needing CPR	52	24	50	50
Calls Receiving CPR	25	95	50	50
Open Records Requests Fulfilled	631	400	600	600
Outgoing Calls	60,196	56,564	65,000	65,000
Total Call Volume	252,637	230,335	250,000	250,000
Victims Survived Discharge	4	2	50	50
Victims Survived to ED	20	21	50	50

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
911 Call Duration <90 seconds	77%	77%	75%	75%
911 Calls Answered Within 10 seconds	97%	98%	95%	95%
911 Virtual Connections to Fire Depts	10	10	10	10
911 Virtual Connections to Police Depts	0	0	2	3
Abandoned Call Rate Less Than 10%	No	Yes	Yes	Yes
APCO-Credentialed Dispatchers	15	21	20	20

Strategic Overview:

The OEM 911 Communications Division serves as the Public Safety Answering Point (PSAP) for Milwaukee County, responsible for the prompt response and delivery of emergency services to 911 callers. Dispatchers take 911 calls, coordinate services with the Medical Examiner's Office and Highway Department, and dispatch Sheriff Deputies, Park Rangers and District Attorney Investigators.

Command Duty Officers transfer data received from EMS field providers to receiving hospitals, including vital patient code alerting to ensure optimal care immediately upon patient entry to the emergency department. Additionally, these staff provide CPR instructions to callers witnessing cardiac arrest and situational awareness and support incidents within Milwaukee County.

Strategic Implementation:

Of the 911 calls received by the 911 Communications Division, 44 percent require transfer to one of the other 11 PSAPs in the County. To increase equitable access to public safety services, 911 Communications strives to ensure the availability of a reliable, cost-effective, and timely interoperable communication network throughout Milwaukee County.

The 911 Communications Division continues the implementation of CAD2CAD, technology to allow adjacent 911 centers to dispatch squads, fire rigs, and ambulances across municipal borders. This virtual sharing of resources is a major step towards consolidation, as the next 5-10 years of transition to the demands of NextGen 911 technology may prove cost-prohibitive for smaller communities. This implementation for fire was completed in 2022 and in 2024, work is ongoing to complete the work with law enforcement.

The 911 Communications Command Duty Officer (CDO) position is fully realized as a countywide duty officer responsible for 24/7 emergency messaging among departments and agencies county- and region-wide. These vital positions are also responsible for the critical role of relaying patient information between the EMS field provider and the receiving hospital, including county-wide triage capabilities, fire and medical dispatching capabilities.

The 911 Communications Division earned national standard compliance from the Association of Public Safety Communications Officials (APCO) and has become a certified Emergency Medical Dispatch center.

Strategic Program Area: Radio Services

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,900,244	2,384,662	2,959,771	2,378,446	(581,325)
Revenues	703,641	2,948,079	2,959,771	2,378,446	(581,325)
Tax Levy	1,196,603	(563,417)	0	0	0
Full Time Pos (FTE)	4.00	4.00	4.00	4.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
OASIS Intergovernmental Agreements	25	25	25	25
Radio System Usage (PTT)	15,400,000	19,405,663	25,500,000	25,500,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Radio Sytem Availability	94%	100%	100%	100%

Strategic Overview:

The Radio Services Division is responsible for administering and maintaining the Milwaukee County subsystem of the Wisconsin Public Safety Network (WiPSN), an 800MHz P25 digital radio system providing mission-critical and interoperable communications for 189 public safety agencies and first responders in Milwaukee and Waukesha counties. This division is a zero-levy program area where any non-revenue offset expenditures are allocated out to the departments that use radios and who also subsidize for the non-county users.

OASIS is governed by a board of directors comprised of three Milwaukee County department heads and four municipal representatives, appointed by the Milwaukee County Executive. The governance board is supported by three standing committees: Technical Committee, Operations Committee, and 911 Special Committee.

To support the high call volume for both municipal partners and County departments, push-to-talks (defined as single radio transmissions) are enabled by the digital infrastructure of the Radio Services Division. This includes ten radio tower sites located throughout the County. Half of these sites are leased, and half are owned by the County with each at varying heights, up to 500 feet, and various supporting groundwork to include HVAC units, backup generators, batteries, fiber-optics, and microwave links.

Strategic Implementation:

Continuing to make significant strides in interoperability and next-generation technology, the WiPSN radio system is leading the State of Wisconsin in public safety innovation. Upcoming projects include console upgrades and dispatch center expansion.

Milwaukee County OEM is currently developing one of the most advanced 911 PSAPs in the state. The new dispatch center will feature the latest cloud-based dispatch technology, with next-generation AXS consoles, and an upgraded phone system (including ESInet). Additionally, it will incorporate ProPhoenix CAD and comprehensive end-to-end cybersecurity for both 911 call handling and the public safety radio system.

Implementing these next-generation 911 technologies in a hosted, off-premises environment delivers cutting-edge capabilities, improves efficiency, enables future expansion, and supports a countywide, cost-effective model for all PSAPs on a secure and reliable public safety platform.

Additional Program Details:

WiPSN supports 189 public safety and first responder agencies system wide. The system also supports the Emergency Management emergency alert siren system (tornado siren system) for advanced warnings countywide. The County radio system also supports EMS first responders at events within Fiserv, major political events, and a wide variety of other events within the service area.

The WiPSN system has also been called upon to support cross-border communications with the State of WI and the State of IL, due to its advanced interoperable infrastructure.

Strategic Program Area: Emergency Medical Services**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	6,797,971	6,059,002	6,363,925	6,244,817	(119,108)
Revenues	294,737	225,796	320,000	375,000	55,000
Tax Levy	6,503,234	5,833,205	6,043,925	5,869,817	(174,108)
Full Time Pos (FTE)	27.00	27.00	27.00	26.00	(1.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
EMS Contracts for Paramedic Service	11	12	12	12
Licensed Paramedics in the System	575	625	630	650
OEM Special Events Patients	267	567	550	550
Patient Volume Systemwide	105,032	142,408	140,000	135,000
PD Naloxone Administration MOUs	35	35	35	35
Transport Volume Systemwide	26,836	41,363	42,000	38,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
ALS Onboarding	97	43	50	50
CQIP Cases	285	312	350	350
EMSDOC Field Responses	255	301	400	400
Municipalities Engaged in MIH	3	5	7	7

Strategic Overview:

The Emergency Medical Services Division is charged with providing administrative support and regulatory oversight of the EMS system in Milwaukee County as outlined in Milwaukee County Ordinance Chapter 97. Specifically, the following areas are covered and supported: Continuing Education, Continuous Quality Improvement, Data Analytics, Medical Direction, EMS Administration, Special Operations, Logistics, Mobile Integrated Health and Research.

Strategic Implementation:

The mission of the EMS Division is to ensure the highest quality of patient care with a focus on equity, compassion, and innovation. Accomplishing this mission means having each function guide and inform each other. OEM-EMS continues to utilize Opioid Settlement and COSSUP Funds to fund 9.0 FTE positions for data analytics and geospatial analysis as well as upstream patient intervention on overdose and other related EMS activity surrounding EMS encounters directly or tangentially impacted by SUD. EMS continues to enhance and further deploy its whole blood program to areas that see a high rate of traumatic injuries from violence and accidents. This program has already saved several lives in the early implementation. EMS is also starting to gather automated outcome data from health systems. By understanding the entire picture of the encounter, resources are better allocated and align the EMS system to better serve patients and get them the right resource at the right time.

Additional Program Details:

The Milwaukee County EMS system is comprised of 15 EMS agencies that employ approximately 1,600 EMS Clinicians to provide Advanced Life Support care to the County. Annually, the EMS system encounters approximately 142,000 patients and approximately 41,000 of those are transported by Paramedic level units. In addition to providing the staffing to support the functions of the EMS division and EMS system, there's an annual \$2.5 million subsidy that is allocated based upon an equitable formula to all EMS agencies performing paramedic transport capabilities.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	4,986,998	4,389,428	4,435,440	4,518,081	82,641
Operations Costs	1,476,403	1,308,077	1,315,838	1,455,838	140,000
Debt & Depreciation	0	0	0	0	0
Capital Outlay	21,706	73,496	0	0	0
Interdepartmental Charges	37,929	38,298	173,876	102,228	(71,648)
Total Expenditures	\$6,523,036	\$5,809,298	\$5,925,154	\$6,076,147	\$150,993
Revenues					
Other Direct Revenue	3,436,330	3,155,134	3,861,246	4,268,928	407,682
State & Federal Revenue	723,969	580,230	137,150	58,093	(79,057)
Total Revenues	\$4,160,299	\$3,735,365	\$3,998,396	\$4,327,021	\$328,625
Tax Levy	\$2,362,737	\$2,073,934	\$1,926,758	\$1,749,126	(\$177,632)
Personnel					
Full Time Pos (FTE)	37.00	36.00	36.00	35.00	(1.00)
Overtime \$	115,922	110,863	111,066	113,202	2,136

Department Mission:

The mission of the Milwaukee County Medical Examiner's Office is to uphold the highest standards of professionalism in death investigation; to provide timely, accurate, and legally defensible determinations of cause and manner of death; to support public health and safety by identifying and helping prevent avoidable deaths; to protect the legal and personal interests of decedents and their families; and to serve Milwaukee County with integrity, accountability, and transparency.

Department Vision:

To be a nationally recognized leader in forensic death investigation, advancing public health, public safety, and the administration of justice through excellence in forensic science, innovation, regional collaboration, and compassionate service to our community.

Department Description:

Milwaukee County Medical Examiner's Office investigates deaths in Milwaukee County as outlined in Wisconsin State Statutes (979.012). According to the 2020 United States Census, Milwaukee County has a population of 939,489. The racial and ethnic composition is approximately as follows: 55% White, 30% Black or African American, 15% Hispanic and Latino, 4% Asian, less than 1% Native American, and 2% other. The goals of the Medical Examiner's Office align with national standards for forensic death investigation, with a strong emphasis on professionalism, accuracy, and community service. The core goals include investigation of suspicious, unexplained and violent deaths to determine the cause and manner of death; identifying patterns in deaths such as infectious diseases or drug overdoses to inform public health initiatives and reduce preventable deaths; providing expert testimony and forensic evidence to assist in criminal investigations and legal proceedings; and protecting the interest of deceased individuals and their families.

Major Changes

- In 2027, the Medical Examiner's Office will complete its first full year of operations in the Forensic Science and Protective Medicine Center. This new facility serves as a regional hub for forensic science, public safety, and emergency management, strengthening collaboration with the Wisconsin State Crime Laboratory and Milwaukee County Office of Emergency Management while enhancing service delivery throughout southeastern Wisconsin.

- Referral county autopsy and external examination fees will increase by \$300 per case in 2027 to help offset increased operational costs. Additional charges for specialized testing and consultations will continue to apply as needed. Referral service demand is expected to remain stable based on historical case volumes and existing intergovernmental agreements.
- The Funeral Home Prepayment Policy will be revised in 2027 to apply to funeral homes with outstanding balances of \$20,000 or more, reduced from the current threshold of \$25,000. This policy is intended to improve collection of outstanding receivables and ensure revenues earned by the Medical Examiner's Office are collected in a timely and responsible manner.
- The Forensic Toxicology Laboratory will continue to expand testing capacity and regional partnerships in 2027. Investments in personnel, instrumentation, and laboratory infrastructure will support increased testing volumes, enhance service delivery, and position the laboratory for future growth opportunities both within and outside Milwaukee County.
- In accordance with WI State Statute 59.365 an increase in fees charged for death certificates, cremation permits, and body transport may not exceed the annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. Department of Labor, for the 12 months ending on December 31 of the year before the increase. For budget planning purposes, the Medical Examiner's Office is conservatively estimating the allowable CPI increase for 2027 at 2.5%. Based on this estimate, the proposed 2027 fees are as follows: Death Certificate \$172, Cremation Permit \$402, Body Transportation Fee \$172.
- The Medical Examiner's Office has implemented a new E-Billing platform for 2027 that enables funeral homes and partner agencies to pay invoices online via credit card or ACH. The platform improves payment convenience, increases collection efficiency, and enhances accounts receivable management.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Outagamie County	Revenue contract in which MCMEO provides contracted autopsy services.	\$115,000
Jefferson County	Revenue contract in which MCMEO provides contracted autopsy services.	\$115,000
Kenosha County	Revenue contract in which MCMEO provides contracted autopsy services.	\$300,000
Washington County	Revenue contract in which MCMEO provides contracted autopsy services.	\$115,000
Racine County	Revenue contract in which MCMEO provides contracted autopsy services.	\$300,000
Randal Schneider PhD LLC	Randal Schneider, PhD, LLC Dr. Schneider provides oversight of the Forensic Laboratory as per accrediting standards of the National Association of Medical Examiner's (NAME).	\$82,500
North Dakota University	Revenue contract in which MCMEO provides forensic toxicology services to the University of North Dakota.	\$176,000
Versiti	Revenue contract for FSPMC space lease	\$152,642
Versiti	Revenue contract to provide operational services to Versiti at FSPMC	\$60,000
Lions Eye Bank of Wisconsin	Revenue contract to provide space for eye donation recovery.	\$10,000
Waters	Waters Service Contract	\$158,612
Agilent	Agilent Service Contract	\$44,884
Delta Medical Systems	Service Contract for CT Scanner	\$99,978
North Dakota State Forensic Examiner's Office	Revenue contract in which MCMEO provides forensic toxicology services to North Dakota State Forensic Examiner's Office	\$60,000

Strategic Program Area: Medical Examiner

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	6,523,036	5,809,298	5,925,154	6,076,147	150,993
Revenues	4,160,299	3,735,365	3,998,396	4,327,021	328,625
Tax Levy	2,362,737	2,073,934	1,926,758	1,749,126	(177,632)
Full Time Pos (FTE)	37.00	36.00	36.00	35.00	(1.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Cremation Permits	6,300	6,558	6,500	6,500
Death Certificates	0	2,135	2,200	2,200
Deaths Investigated	8,279	8,928	9,000	9,000
Milwaukee County Exams	1,399	1,284	1,500	1,500
Referral Exams	429	456	450	450

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Accreditation by the Accreditation Council for Graduate Medical Education	Unaccredited	Accredited	Accredited	Accredited
Accreditation by the National Association of Medical Examiners		Accredited	Accredited	Accredited
Pass Rate for Forensic Board Exam	Fail	Pass	Pass	Pass

Strategic Overview:

The Milwaukee County Medical Examiner's Office is dedicated to delivering professional, high-quality services to the people of Milwaukee County and fostering professional collaborations across Wisconsin. The Office remains firmly aligned with national standards for forensic death investigation, emphasizing professionalism, accuracy, accountability, and community service. Core objectives include conducting thorough investigations of suspicious, unexplained, and violent deaths to determine cause and manner; identifying patterns such as infectious disease outbreaks, overdose trends, and other public health concerns to help reduce preventable deaths; providing expert forensic analysis and testimony to support criminal investigations and legal proceedings; and upholding the dignity and rights of the deceased and their families.

In 2027, the Milwaukee County Medical Examiner's Office will continue focusing on operational excellence within the new Forensic Science and Protective Medicine Center while balancing increasing service demands, accreditation standards, and community expectations. Specific goals include:

Maintaining accreditation through both the National Association of Medical Examiners (NAME) and the ANSI National Accreditation Board (ANAB).

Continuing implementation, optimization, and integration of the Forensic Advantage and Clinisys management systems to improve operational efficiency, reporting capabilities, and data analysis.

Strengthening partnerships with public health organizations, epidemiologists, law enforcement agencies, and regional stakeholders to improve collaboration and enhance mortality trend monitoring and prevention efforts.

Ensuring competitive compensation for investigative, laboratory, and autopsy staff, targeting pay levels within 10% of comparable peer agencies, including the Hennepin County Medical Examiner's Office in Minnesota.

Supporting staff recruitment, retention, wellness, and professional development through continuing education, in-service training, conference participation, and employee engagement initiatives.

Expanding regional partnerships and contracted services, including referral autopsy and toxicology testing programs, to strengthen long-term operational sustainability.

Enhancing public transparency, operational reporting, and data-driven decision-making through improved analytics, technology integration, and collaboration with Milwaukee County departments and external partners.

Strategic Implementation:

The Milwaukee County Medical Examiner's Office is committed to achieving its 2027 goals through a focused strategy that supports operational excellence, accreditation standards, and community service expectations. Key areas of strategic implementation include:

Accreditation Compliance: Ongoing adherence to standards set by the National Association of Medical Examiners (NAME) and the ANSI National Accreditation Board (ANAB) will be ensured through regular internal audits, staff training, and process improvements.

Public Health Collaboration: A formal partnership with a local epidemiologist will be established to enhance data sharing, trend analysis, and collaborative responses to public health concerns such as drug overdoses.

Continuing Education: Annual professional development will be a priority for all staff. This includes monthly in-service training, participation in the office's annual Forensic Science Seminar, and support to attend regional and national conferences, either in person or virtually.

Workplace Culture: The Office will promote a positive and collaborative work environment through staff engagement initiatives, improved internal communication, and recognition of professional contributions.

This Strategic Implementation Plan establishes a framework for the Office to achieve its 2027 objectives while upholding the highest standards of forensic science. It reaffirms the Office's commitment to excellence in service delivery and its ongoing contribution to public health and safety throughout Milwaukee County and surrounding communities.

Additional Program Details:

The following changes to FTEs are included in the 2027 budget:

1.0 FTE Forensic Chemist is abolished due to the loss of the JAG grant revenue that supported the position.

DEPARTMENT NARRATIVES

TRANSPORTATION FUNCTION

504 - Department of Transportation - Airport

509 - Department of Transportation - Transportation Services

510 - Department of Transportation - Highway Maintenance

530 - Department of Transportation - Fleet Management

560 - Transit - Paratransit System

580 - Department of Transportation - Director's Office



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	24,254,733	24,835,195	28,640,663	28,778,809	138,146
Operations Costs	29,453,634	32,704,591	37,649,644	41,444,671	3,795,027
Debt & Depreciation	19,118,304	19,468,045	19,522,644	21,610,928	2,088,284
Capital Outlay	1,640,098	930,450	1,489,750	1,657,325	167,575
Interdepartmental Charges	17,553,967	18,714,774	20,305,815	21,778,318	1,472,503
Total Expenditures	\$92,020,735	\$96,653,055	\$107,608,516	\$115,270,051	\$7,661,535
Revenues					
Other Direct Revenue	82,322,604	96,114,252	107,154,116	114,802,621	7,648,505
State & Federal Revenue	9,337,322	188,582	0	0	0
Indirect Revenue	360,810	350,220	454,400	467,430	13,030
Total Revenues	\$92,020,735	\$96,653,054	\$107,608,516	\$115,270,051	\$7,661,535
Tax Levy	\$0	\$1	\$0	\$0	\$0
Personnel					
Full Time Pos (FTE)	234.00	234.00	236.00	236.00	0.00
Overtime \$	958,613	1,249,039	901,713	1,070,468	168,755
Seasonal/Hourly/Pool	314,325	314,325	328,253	378,652	50,399

Department Mission:

DOT - AIRPORT

The Airport Division will plan, enhance, operate, and maintain efficient, cost-effective air transportation facilities that meet the current and future needs of the region's airlines and tenants while remaining responsive to the concerns of the airport's neighboring residences.

Department Description:

The Airport Division administers and manages all activities necessary for the efficient day-to-day operation of Milwaukee Mitchell International Airport (MKE or the Airport) and Lawrence J. Timmerman Field (LJT or Timmerman). Airport operations are divided into two strategic program areas: MKE and LJT.

Major Changes

- Passenger traffic for 2027 is projected in June 2026 based on actual activity levels from January through May 2026. This is incorporated into a statistical demand model prepared by the airport's financial consultant, Unison Consulting, to arrive at the 2027 budgeted enplanements. The following shows the passenger traffic trend from 2025 to 2027.
- Year Passengers
- 2025 Actual 5,874,372
- 2026 Budget 5,990,314
- 2027 Budget 5,830,159
- The 2027 Budget assumes passengers at 5.8 million, which is a 2.7% reduction from the FY2026 adopted budget. Some of the drivers of consumers' demand to fly less include broader macroeconomic factors, stubborn inflation, diminished consumer confidence, higher airfares, higher fuel prices and widespread global tensions, all of which are creating headwinds. Alleviating these conditions in 2027 and beyond will help increase demand for air service. Airline service level changes have been well documented throughout the country. While Milwaukee has experienced a decline in service, many other cities have seen a loss of service to certain destinations.

- It should be noted that airlines provide 7,785,769 available seats in 2025, of which only 6,072,900 were filled, or a load factor of 78% filled, with 22% unfilled. This is an indicator of market demand. As load factor increases, airlines consider service expansion.
- The 2027 expense budget grows by \$7,661,551, from the 2026 adopted budget of \$107,608,516 to \$115,270,051, a 7.1% increase. This increase can be broken into two parts: First, to support the cost of operation increase, of \$5.2 million or 4.8% over the prior budget, and second, initiatives that are cost neutral in nature, and are funded by equal and offsetting revenues of \$2,430,000 or an increase of 2.3% over the prior budget. Overall, the airport focuses on enplanement and controllable expenditures to produce a 2027 budget that maintains competitive rates and charges.
- Costs of Operations increase by \$5.2 million or 4.8% over the prior budget.
- The major changes in the cost of operations over the prior budget are (\$5.2 million increase):
 - A \$0.1 million increase in personnel expenses, including fringe benefits.
 - A \$0.6 million increase in depreciation expense.
 - A \$1.4 million increase in debt service tied to capital improvements funded with the 2025 and 2026 bonds.
 - A \$1.4 million increase in contractual and service costs.
 - A \$1.5 million increase in cross-charges, primarily from the Sheriff and Fleet departments.
 - A \$0.2 million increase in capital outlay.
- Focus on Recruitment and Retention: The 2027 budget reflects the airport's difficulties in hiring and retaining staff. This is evident in the high vacancy rates over the last few years. For Quarter 1 of 2026, the vacancy rate was 10.49%. The 2027 Airport Budget includes a 2% increase as part of the Countywide strategy for pay equity. Further, a Building Trades increase of \$521,564 is included to ensure pay in this area is keeping pace with the market. Additional personnel are needed within the Maintenance area to ensure adequate staffing support. The 2027 budget creates one full-time equivalent position (FTE): Plumber, and abolishes one full-time equivalent position (FTE): Carpenter. Overall, the 2027 personnel budget increases by \$0.1 million, \$28,640,663 in the 2026 budget to \$28,778,809. Separately, similar to prior years, funds are included in the budget to host an annual airport employee appreciation event to improve staff morale and promote retention. This celebration is on or around the National Airport Workers Day, an event coordinated by the Airports Council International (ACI) at airports across America every year on June 25th. The event is coordinated and promoted to both County and non-County aviation workers.
- Focus on Passenger Wayfinding in the Terminals: To help passengers find their way more easily and improve the customer experience at the airport, new wayfinding signs will be created and installed throughout the terminal. This will assist customers in navigating the airport. The 2027 Budget includes \$400,000 for this purpose.
- Cost Neutral Programs increase by \$2.4 million or 2.3% over the prior budget
- Air Carrier Incentive Plan (ACIP) Resolution File 18-83 provides authorization for the airport to implement and maintain an airport incentive program. The ACIP incentivizes new nonstop service to underserved markets, improving regional connectivity, and supporting sustainable airline growth. The program was suspended during the pandemic years to preserve funds for capital initiatives. The FY27 budget authorizes expenses up to \$2.0 million, which will be fully funded by Airport Development Fund (ADF) reserves. The airport has budgeted sufficient funds from the ADF within its cashflow projections. ADF funds are traditionally used for capital costs; however, they can be used for incentive program costs, which are recognized in the operating budget. This is a cost-neutral program that was offered to airlines starting in mid-2026. While it doesn't seem likely, should a carrier partake in the program in 2026, a fund transfer would be initiated in 2026. Funds will be used only if a new route is initiated. The budget authority is required for the possible expenditure of funds.
- Glycol Recovery Services: In November 2025, the airlines requested that the airport take over the glycol recovery service previously provided by an external vendor and charge the airlines directly. Initially the airport had roughly \$200,000 in funding source to support this initiative. However, based on actual operating experience during the winter season from October 2025 to April 2026, a budget transfer increased the FY26 budget from \$0.2 million (adopted) to \$0.6 million (amended). Now that better program cost information is available, in FY27, \$0.63 million is budgeted to ensure consistent and uninterrupted recovery services. The net increase in glycol recovery cost in the 2027 budget is \$430,000 over the 2026 adopted budget. This is fully offset by airline revenues.
- Revenue Strategy and Growth: In 2025, the airport contracted with Crow Holdings Industrial, to construct an approximately 337,000 square-foot cargo development facility. Construction of the MKE Air Cargo Center (MACC) is expected to be completed in 2026. Once the facility and all built-to-suit improvements for each tenant are complete, operations will commence. Beginning in 2027, MACC will

generate substantial ground rent revenue. Initial rent is projected at approximately \$562,000 for 2027 as first year rents are discounted to attract tenants, with increased anticipation between late 2027 and 2028, rising to an estimated \$1.2-\$1.9 million annually to reflect the market-based pricing.

- Parking remains the Airport's largest non-aeronautical revenue source, generating approximately \$34 million annually. The 2027 budget proposes the following rate adjustments:
 - Daily rate: \$18 to \$19
 - Valet rate (per day): \$28 to \$29
 - Hourly rate: \$2 to \$4
- Even with this increase, the MKE parking rates remain below medium-hub averages (\$23/day for daily parking, \$33/day for valet). The last parking increase was in 2025. Expected revenues will grow from \$33.8 million (2026) to \$38.1 million (2027), a \$4.3 million increase.
- The car rental agreements were revised in 2025. The FY27 budget reflects a full-year implementation of 2025 contractual changes, increasing concession revenue from \$14.0 million in the prior adopted budget to \$15.4 million in the 2027 Budget. This increase is driven by contractual increases that took effect in 2025, after the 2026 Budget was developed. The new contract increased the Minimum Annual Guarantees (MAG) and the share as a percentage of sales.
- Revenue from Customer Facility Charges (CFC) is generated when customers rent vehicles at the Airport and helps fund both capital projects and general operating expenses related to the parking structure associated with rental car operations. The current fee of \$0.50 per day, which is the lowest among similarly situated mid-sized hub airports nationwide, is not sufficient to cover future capital and operating needs. Therefore, an amendment to Chapter 4 of the Milwaukee County General Ordinances is required to maintain business flexibility and ensure timely adjustments to meet the evolving requirements of rental car services within the parking structure. The rental car companies have requested that the ordinance be changed such that the Airport Director has the authority to adjust the CFC rate as needed, based on capital and operational demands, to sustain safe, efficient, and convenient operations for rental car customers. The 2027 budget includes an increase from \$0.50 to \$2.00 per contract day, generating \$2.1 million in additional reserves.
- On the supply side, additional air service operations were added in FY2026: the twice-daily service to Chicago Midway on Southwest Airlines, which started on March 5, 2026 and Panama City, Florida on Southwest.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Snow Systems Inc.	Amendment 2 to the 2023 expense contract for airport snow removal with Snow Systems, Inc. The original contract was awarded in 2022 by RFP-2022-022. The contract's final option year expires 12/31/2027, and Amendment 2 is to extend the final year by six months (through June 2028) so that the expiration date does not occur during the winter season. The not to exceed amount for the final 18 months of the contract (January 2027 through June 2028) is \$2,500,000, provided, however, that if required to keep the airport continuously operational, per the federal regulatory mandate, the airport may exceed the limit.	\$2,500,000
Menzies Aviation	Multi-year expense contract with Menzies Aviation to provide aircraft deicing fluid recovery and deicing pad coordination. The contract is a sole source agreement with the airport's established partner for the services. The airport operates under a Wisconsin Pollutant Discharge Elimination System (WPDES) permit which requires the airport to capture a percentage of the aircraft deicing fluid used by airlines. The term of the contract is from January 2027 through June 2030 at an annual cost not to exceed \$1,500,000, provided, however, that, if required to keep the airport continuously operational, per the federal regulatory mandate, the airport may exceed the limit.	\$6,000,000
Campbell Hill	Multi-year professional service expense contract with Campbell-Hill Aviation Group, LLC to provide air service development consulting and related market research. The contract was awarded in 2026 by RFP-2026-002. The term of the contract is from January 2027 through December 2029, plus three option years, at an annual cost not to exceed \$150,000.	\$900,000
Wisconsin Department of Transportation	Multi-year inter-governmental expense contract with the Wisconsin Department of Transportation (WisDOT) to define the roles, responsibilities, and non-aeronautical revenue generation for the airport associated with the Milwaukee Airport Rail Station (MARS) and the MARS Parking Lot. WisDOT owns MARS, and the County owns the MARS Parking Lot. The County retains the revenue generated from MARS passengers parking in the MARS lot and pays WisDOT an access fee based on that revenue. The term of the contract is from approximately January 2027 through December 31, 2036 at an annual cost not to exceed \$125,000.	\$1,250,000

Strategic Program Area: General Mitchell International Airport

Service Provision: Discretionary

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	91,251,766	95,403,115	106,141,372	113,855,047	7,713,675
Revenues	91,740,554	96,374,588	107,313,095	114,982,584	7,669,489
Tax Levy	(488,788)	(971,474)	(1,171,723)	(1,127,537)	44,186
Full Time Pos (FTE)	231.00	231.00	233.00	233.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Airport Cost Per Enplanement	\$29	\$33	\$35	\$38
Enplanements	3,154,811	2,931,657	2,995,157	2,915,080
Landed Weight (total) 000 lb. unit	4,269,617	3,992,208	4,033,017	4,113,142
Total Passengers	6,316,245	5,874,372	5,990,314	5,830,159

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Customer Satisfaction Survey	4.5	4.5	4.5	4.5
Non-Airline Revenue as a Percent of Airport Revenue	67.80%	62.50%	59.90%	63.80%

Strategic Overview:

Milwaukee Mitchell International Airport (MKE) fulfills its mission through operational sections, each providing critical expertise that supports safe, efficient, and customer-focused airport operations. These include:

Administration directs the Airport's support functions, including general administration, contracts, procurement, purchasing, Information Technology (IT), and Geographic Information Systems (GIS). The division drives business intelligence and performance management to support data-driven decision making. Administration also guides airport planning activities and serves as MKE's liaison to countywide functions such as risk management and human resources, ensuring organizational alignment and regulatory compliance.

Finance oversees accounting, budgeting, financial forecasting, cash flow analysis, auditing, grants management, the Passenger Facility Charge (PFC) program, and compliance with all financial regulations.

Airport IT delivers vital technology services to all Airport departments and tenants. The team ensures reliable internet and network connectivity, supports systems, fire protection, and security systems, and maintains the technology infrastructure required for daily operations.

Airport Planning provides three core functions: compliance, project coordination, and long-term planning. Compliance activities ensure alignment with Federal Aviation Administration (FAA) and State Bureau of Aeronautics (BOA) regulations. Project coordination ensures that initiatives align with the Airport's master plan objectives. Planning responsibilities include developing airport projects and facilitating coordination with regulatory agencies to advance long-range goals.

Project Management coordinates airport-wide implementation of capital projects within the Capital Improvement Plan and manages major operating project-based initiatives.

Air Service Development works to maintain and expand commercial airline service at the airport by cultivating relationships with existing carriers and attracting new air service opportunities.

Marketing and Public Relations leads branding, marketing, and communications efforts designed to attract and retain passengers. This team manages community outreach, media relations, and social media engagement, ensuring positive public presence at the Airport.

MKE Business Park is located on the former 440th Air Reserve Base. The Business Park oversees the leasing and maintenance of facilities used for aviation, airport operations, and related business services.

Parking manages the public parking structure and all Airport parking facilities. The division oversees all ground transportation services, including taxis, shuttles, limousines, transportation network companies (TNCs), and off-airport operators. Responsibilities include ensuring that the transportation operations are properly licensed and compliant with ordinances. It collects and accounts for the parking revenues.

Operations ensure that the airfield and ramp areas remain open at all times. This division coordinates aircraft activity and ensures compliance with FAA, state, and local regulations. It also leads emergency response coordination, construction and special event management, snow removal, and day-to-day terminal operations, including addressing passenger safety issues, terminal construction activities, special events, and signage.

Maintenance oversees the Airport's buildings and grounds, including custodial services, HVAC, electrical systems, and landscape maintenance.

Safety and Security is responsible for Airport safety and security within the perimeter, working closely with partner agencies to maintain compliance with FAA and TSA requirements.

Fire Protection provides 24/7 emergency response coverage across the airfield, terminal, parking structures, and lots. The division responds to incidents involving airlines, passengers, tenants, and airport staff.

Environmental oversees workplace safety, environmental compliance, glycol recovery, and wastewater treatment programs.

The airport, the Office of Strategy, Budget and Performance, and the Office of the Comptroller are authorized to process administrative fund transfers related to the calculation of airline rates and charges. The airport must recalculate airline rates and charges and redistribute the revenues between appropriate signatory and non-signatory airline revenue accounts after the budget is adopted so that costs charged to the airlines are accurately reflected in each cost center.

Strategic Implementation:

The Airport continues to operate under its long-term Airline Use and Lease Agreement (AULA) and Capital Improvement Plan (CIP) with the signatory airlines. The current agreement, which took effect on January 1, 2024, provides financial and operational stability through 2028. This framework supports the Airport's strategic direction, capital investment planning, and resource allocation over the next several years. The overall revenue grew by 7.1%, or \$7.7 million, from \$107,608,516 in the prior budget to \$115,207,051 in the 2027 budget.

The increase in non-aeronautical revenue provides an important offset to rising operating costs. As non-aeronautical revenues grow, they strengthen our ability to maintain competitive rates and charges for carriers while supporting critical infrastructure needs. Nonaeronautical revenue increased \$490,119 rising from \$63,017,500 in the 2026 Budget to \$72,507,619 in the 2027 Budget. As a result, the required aeronautical revenue decreased by \$1,828,584, from \$44,591,016 in the 2026 Budget to \$42,762,432 in the 2027 Budget, enabling more competitive rates and charges for the airlines.

Parking revenue increases by \$2,725,000, rising from \$33,775,000 in the 2026 Budget to \$36,500,000 in the 2027 Budget. This growth reflects increases of \$1.0 from the prior budget to \$19 per day in the daily structure and surface lots, and to \$29 per day in valet parking. The per-hour parking rate is increased by \$2.0 per hour to \$4.0 per hour over the prior adopted budget.

Retail (non-Food & Beverage) revenue increased by \$100,000, from \$2,200,000 in the prior budget to \$2,300,000 in the 2027 Budget, reflecting sustained demand from higher passengers.

Restaurant revenue also increases by \$80,000, rising from \$3,646,422 in the 2026 budget to \$3,726,422 in the 2027 budget. This is due to an increase in dining options for customers within the airport, and a conservative estimate of additional revenues due to it.

Car rental revenue increased significantly by \$1,432,620, rising from \$14,001,205 to \$15,433,825. This change is driven by increases in the Minimum Annual Guarantee (MAG) and share in percentage of sales.

The overall expenses grew by \$7.7m, comprised of a general cost-of-operations increase of 4.9% or \$5.2 million and cost recovery initiatives of \$2,430,000 or 2.3%.

Cost Recovery initiatives of \$2.4m include the air carrier incentive program (ACIP) and glycol recovery. These are cost-neutral programs and have equal offsetting revenues to support programmatic expenses.

Personnel costs increased by \$138,140, from \$28,640,663 in the 2026 Budget to \$28,778,809 in the 2027 Budget. The 2027 budget notes increases in fringe benefit costs in the healthcare and pension categories, of \$292,696 for active staff and retirees, and salary, social security, and overtime increases of \$1,186,750. This offset with a decrease primarily due to the removal of its Other Post Employment Benefits (OPEDB) funding contribution as the account is overfunded, resulting in a \$1,341,300 expenditure reduction. The total Full Time Equivalent (FTE) remains unchanged at 236.0 from the prior budget. Staffing changes include the creation of 1.0 FTE Plumber and the abolishment of 1.0 FTE Carpenter to better support facility maintenance needs. The vacancy and turnover rate remain flat at 7% from the 2026 budget.

The services costs increased by \$1,091,694 or 3.3% over the prior budget. This excludes the cost recovery programs for the air incentive program. The cost recovery incentive program, with fees up to \$2,000,000, is being offered to airlines to encourage increased frequency or capacity on routes out of Milwaukee Mitchell International Airport, subject to specific eligibility criteria. This cost will be fully offset by the Airport Development Fund (ADF), which is included within the airport's planned Capital Improvement Program.

Housekeeping Service Fees increase by \$344,472, from \$3,441,230 in the 2026 Budget to \$3,785,702 in the 2027 Budget, due to a new contract.

Banking Service Fees increase by \$115,883, from \$1,176,611 in the 2026 Budget to \$1,292,494 in the 2027 Budget, due to the monthly fee incurred based on an estimate of the number of transactions processed.

Chemical and Industrial gases increase \$46,714 from \$1,611,736 in the 2026 Budget to \$1,658,450 in the 2027 Budget. The increase is in line with prior years' utilization.

Parking Garage expenses increase by \$543,861, or 8.3%, from \$6,589,777 in the 2026 Budget to \$7,133,638 in the 2027 Budget. This includes \$260,080 for the Hybrid Baggage check-in Service (SP+) to promote customer convenience during the ticketing remodel construction, and a \$283,781, or 5.5% increase in the SP+ contract due to contractual terms. The latter covers increases in vendor salary and wages, management fees, and insurance.

Utility expenses, including water, electricity, gas, storm water, and sewage, increase by \$326,224 from \$5,524,264 in the 2026 Budget to \$5,850,488 in the 2027 budget.

In the 2027 budget, \$175,000 is budgeted for a comparative market analysis to examine positions and organizational structure relative to peer airports. \$100,000 is budgeted in 2027 for a study to convert the existing International Arrival Building (IAB) to house the Transportation Security Administration (TSA), Sheriff, and Airport Safety/Security Staff.

DP Software Lease expenses increased by \$348,382 from \$1,465,184 in the 2026 budget to \$1,813,566 in the 2027 Budget. Of this increase, \$124,838 is for the airport to pay for our own Cityworks Enterprise License.

Repairs and Maintenance of Computer Equipment decreased by \$199,188, from \$1,031,162 in the FY2026 Budget to \$831,974 in the 2027 Budget.

Depreciation expenses increased by \$596,703, from \$3,895,727 in the 2026 Budget to \$4,492,430 in the 2027 Budget. The debt service costs increase by \$1,491,581 from \$15,626,917 in the 2026 budget to \$17,118,498 in the 2027 budget. This increase is driven by new 2026 debt, with principal and interest payments beginning in 2027. The Airport anticipates continued issuance of Airport Revenue Bond debt over the next several years, consistent with the long-term need to renew and replace critical infrastructure.

Capital Outlays, net of contra accounts, increase by \$167,575 or 11.2%, from \$1,489,750 in the 2026 Budget to \$1,657,325 in the 2027 Budget.

Cross-charge expenses increased by \$1,472,503 from \$20,305,815 in the 2026 budget to \$21,778,318 in the 2027 Budget. A few cross-charges decreased: Engineering Services by \$2,750, DAS Services by \$19,734, and Radio Communications Services by \$146,971. These decreases are offset by increases in the Central Service Charge of \$224,321, the Fleet management Services of \$801,859, and Sheriff Services of \$425,853. Cross-charges from other County departments represent 18.9% of the Airport's total budget and support essential shared services that enable airport operations.

Together, these operational, financial, and capital strategies position the Airport to meet growing passenger demand, maintain strong airline partnerships, and sustain the infrastructure required for safe and efficient operations throughout the AULA and CIP planning horizon.

Strategic Program Area: LJ Timmerman General Aviation

Service Provision: Committed

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	768,970	1,249,940	1,467,144	1,415,004	(52,140)
Revenues	280,182	278,466	295,421	287,467	(7,954)
Tax Levy	488,788	971,475	1,171,723	1,127,537	(44,186)
Full Time Pos (FTE)	3.00	3.00	3.00	3.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Based Aircraft	101	97	103	107

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Aircraft Takeoffs/Landings	25,001	28,842	27,548	27,594

Strategic Overview:

Timmerman is located on the northwest side of Milwaukee and is the General Aviation (GA) reliever airport in Milwaukee County's airport system. The Airline Use and Lease Agreement (AULA) governs the treatment of revenues and expenditures associated with the operation of LJT.

Strategic Implementation:

After the Timmerman Master Plan, future qualifying Timmerman-based projects will be eligible for federal and state funding.

The 2027 Budget includes a \$1,127,537 subsidy from the airlines serving MKE to support LJT's operations. This is a \$44,186 decrease over the prior year budget. This required subsidy for 2027 is attributable to higher expenditures, while revenues are projected to remain relatively stable. A significant component of LJT's 2027 budget is a comprehensive mechanical rehabilitation of the Airport Control Tower. This initiative represents a substantial, coordinated investment across multiple interdependent systems, including dual-boiler replacement, hydronic heating infrastructure, condensing units, rooftop HVAC, cabinet and baseboard heaters, pressurization fans, booster pumps, and fresh-air supply systems totaling approximately \$791,000.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	1,508,205	1,525,550	1,925,806	1,955,286	29,480
Operations Costs	168,516	142,050	248,648	247,100	(1,548)
Debt & Depreciation	0	0	0	0	0
Capital Outlay	60,997	53,045	10,000	10,000	0
Interdepartmental Charges	413,929	484,122	281,755	165,760	(115,995)
Total Expenditures	\$2,151,647	\$2,204,767	\$2,466,209	\$2,378,146	(\$88,063)
Revenues					
Other Direct Revenue	717,385	430,192	264,739	264,739	0
State & Federal Revenue	0	0	286,916	286,916	0
Indirect Revenue	1,516,036	1,667,149	1,914,554	1,826,491	(88,063)
Total Revenues	\$2,233,422	\$2,097,340	\$2,466,209	\$2,378,146	(\$88,063)
Tax Levy	(\$81,775)	\$107,427	\$0	\$0	\$0
Personnel					
Full Time Pos (FTE)	12.00	13.00	13.00	13.00	0.00
Overtime \$	8,259	6,904	30,884	31,478	594
Seasonal/Hourly/Pool	27,832	27,832	28,102	28,642	540

Department Mission:

Transportation Services Division will strive to provide the highest level of service on County Trunk Highways (CTH) within Milwaukee County, giving motorists access to safe, functional roadways at the lowest possible cost. Transportation Services Division provides cost-effective planning, design, and implementation services necessary to maintain and enhance the safety and efficiency of Milwaukee County highways, bridges, and traffic control facilities.

Department Description:

Transportation Services Division provides planning, design, and construction management for capital projects on County Trunk Highways (CTH) and County-owned vehicular bridges, including traffic signals.

Strategic Program Area: Transportation Services
Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,151,647	2,204,767	2,466,209	2,378,146	(88,063)
Revenues	2,233,422	2,097,340	2,466,209	2,378,146	(88,063)
Tax Levy	(81,775)	107,427	0	0	0
Full Time Pos (FTE)	12.00	13.00	13.00	13.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Bridge Projects Completed	0	2	0	0
Number of CTH Projects Completed	1	2	2	2
Number of Traffic Projects Completed	3	4	3	1
Total Number of Projects Completed	4	8	5	3
Value of Bridge Projects Completed	\$0	\$2,568,200	\$0	\$0
Value of CTH Projects Completed	\$7,025,200	\$13,790,000	\$12,840,000	\$8,370,000
Value of Total Projects Completed	\$8,748,900	\$17,977,200	\$15,671,100	\$9,763,300
Value of Traffic Projects Completed	\$1,723,700	\$1,619,000	\$2,831,100	\$1,393,300

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percentage of County-Owned Vehicular Bridges Rated Fair or Above	100%	100%	95%	95%
Percentage of CTH Pavement Rated Fair or Above	85%	70%	90%	90%
Percentage of Projects Completed On Time	100%	100%	100%	100%

Strategic Overview:

The Transportation Services Division provides planning, design, and construction management for capital projects on County Trunk Highways (CTH) and County-owned vehicular bridges, including traffic signals. The Transportation Services Division consists of the following four (4) engineering areas:

Highway Engineering provides planning, operation and design for Highway Capital Improvement Projects and Local Road Improvement Projects as required by state law.

Bridge Engineering provides planning, operation, and design of rehabilitation or replacement of existing County-owned vehicular bridges. As mandated by state law, Bridge Engineering oversees the biennial bridge inspections of all County-owned vehicular bridges and administers the Local Bridge Program for all municipality-owned vehicular bridges in Milwaukee County.

Traffic Engineering provides planning, design, and implementation of projects needed to maintain and improve the safety, operational efficiency, and functional integrity of Milwaukee County's highway network, including the projects in the Congestion Mitigation and Air Quality Program (CMAQ), Highway Safety Improvement Program (HSIP) and Transportation Alternatives Program (TAP).

Construction Engineering is responsible for field inspection, construction management, and contract administration of highway, bridge and traffic projects.

Additional Program Details:

Percentage of County-owned vehicular bridges rated fair or above. Sufficiency Rating is based on bridge inspections provided to Wisconsin Department of Transportation (WisDOT). A bridge rated under 50 on a 100-point scale would qualify as a bridge in less than fair condition requiring replacement.

Percentage of CTH pavement rated fair or above. Pavement Rating is based on pavement condition rating according to WisDOT specifications. A rate of 3 or less on a 10-point scale is less than fair condition.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	11,149,226	11,722,477	12,737,584	13,155,697	418,113
Operations Costs	2,560,691	2,561,140	4,011,469	3,304,268	(707,201)
Debt & Depreciation	0	0	0	0	0
Capital Outlay	68,981	185,421	723,254	273,284	(449,970)
Interdepartmental Charges	10,547,433	12,907,189	12,277,027	11,886,222	(390,805)
Total Expenditures	\$24,326,331	\$27,376,227	\$29,749,334	\$28,619,471	(\$1,129,863)
Revenues					
Other Direct Revenue	1,160,865	1,153,423	203,350	203,350	0
State & Federal Revenue	24,820,261	26,040,359	29,545,984	28,416,121	(1,129,863)
Total Revenues	\$25,981,127	\$27,193,782	\$29,749,334	\$28,619,471	(\$1,129,863)
Tax Levy	(\$1,654,796)	\$182,444	\$0	\$0	\$0
Personnel					
Full Time Pos (FTE)	118.24	119.00	119.00	118.84	(0.16)
Overtime \$	722,987	821,003	761,001	815,385	54,384
Seasonal/Hourly/Pool	69,334	69,334	70,006	71,352	1,346

Department Mission:

The Highway Maintenance Division is responsible for preserving and maintaining Milwaukee County's transportation infrastructure through efficient roadway maintenance operations, winter response activities, and infrastructure support services.

In 2027, the Division will continue partnering with the Wisconsin Department of Transportation (WisDOT) to support maintenance activities on state highways and expressways throughout Milwaukee County.

The Division remains focused on maintaining safe and reliable transportation systems while adapting operations to meet increasing maintenance demands, infrastructure needs, and fiscal challenges.

Highway Maintenance will continue pursuing operational efficiencies, strategic staffing realignments, and sustainable transportation funding solutions to support long-term roadway preservation and public safety objectives.

Department Vision:

Deliver dependable, safe, and sustainable transportation infrastructure services that enhance mobility, public safety, and the overall quality of life within Milwaukee County.

Values

Safety: Promote a culture that prioritizes the safety of employees, motorists, and the community.

Stewardship: Responsibly manage public resources and transportation infrastructure assets.

Professionalism: Deliver services with integrity, accountability, and respect.

Innovation: Continuously improve operational practices and maintenance strategies.

Customer Focus: Provide responsive and dependable service to residents and stakeholders.

Collaboration: Work cooperatively with partner agencies, municipalities, and the public to achieve shared transportation goals.

Department Description:

The Milwaukee County Department of Transportation's Highway Maintenance division is dedicated to delivering outstanding service and maintenance for expressways, as well as State and County trunk highways within Milwaukee County. Its primary goal is to ensure motorists have access to safe, reliable, and functional roadways, all while maintaining operations at the lowest possible cost. The division implements cost-effective strategies to uphold and improve the safety and efficiency of the County's highways, bridges, and traffic control facilities. Even in years with no major changes anticipated, the department continues to seek creative and innovative solutions to meet ongoing maintenance needs, relying on funding from the GTA and the State to maximize resource impact and support the long-term quality of Milwaukee County's transportation infrastructure.

Major Changes

- Highway Maintenance anticipates no significant changes in 2027. Despite the absence of major shifts, efforts will remain focused on finding innovative solutions to address ongoing maintenance requirements. The department will rely on funding provided by the GTA and the State, making it essential to continue exploring creative approaches to maximize the impact of these resources.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
AECOM	Funding is requested for AECOM professional services to support the upgrade and migration of Cityworks to Version 23. Services will include updating, testing, and developing modifications to Department of Transportation (DOT) reports, as well as assisting County staff with the implementation, configuration, and optimization of Crystal Reports and Cityworks to ensure a successful system transition and continued operational efficiency. The contract is effective January 1, 2027 through December 31, 2028.	\$200,000

Strategic Program Area: Highway Maintenance

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	24,326,331	27,376,227	29,749,334	28,619,471	(1,129,863)
Revenues	25,981,127	27,193,782	29,749,334	28,619,471	(1,129,863)
Tax Levy	(1,654,796)	182,444	0	0	0
Full Time Pos (FTE)	118.24	119.00	119.00	118.84	(0.16)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
County Trunk Highways Maintained (Lane Miles)	303	303	303	303
Expressways Maintained (Lane Miles)	1,240	1,240	1,240	1,403
Major Winter Event (Requiring 100 tons or More of Salt)	15	19	20	22
State Trunk Highways Maintained (Lane Miles)	719	719	719	590

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Cost per Lane Mile of Maintaining County Trunk Highways	\$5,881	\$13,221	\$14,543	\$15,997
Cost per Lane Mile of Maintaining State Highways	\$10,712	\$11,043	\$12,147	\$13,362

Strategic Overview:

The Highway Maintenance service area is responsible for providing State and County highway maintenance. Maintenance of state-owned highways includes general and winter maintenance on the expressways and state trunk highways within Milwaukee County. State-owned highway maintenance costs are currently fully reimbursed pursuant to agreements with the Wisconsin Department of Transportation (WisDOT). The reimbursement program is based on labor costs, machinery allowances as specified in the current Wisconsin Highway Maintenance Manual's actual cost provision, as well as special projects and material purchases authorized by the Wisconsin Department of Transportation.

Highway Maintenance also provides general and winter maintenance on the County Trunk Highway (CTH) system. This includes pavement repair and resurfacing, shoulder maintenance, vegetation control, safety appurtenances, road drainage, litter pickup, snow and ice control, traffic signal maintenance, highway signing, and pavement marking.

Milwaukee County funding levels determine the amount of maintenance on County Trunk Highways, and over time also impacts the level of State General Transportation Aid (GTA) that partially offsets the costs for these services. Reduced County investment in the CTH system over time will result in lower eligibility for State GTA funding, further impacting the County's ability to maintain its highway infrastructure.

Strategic Implementation:

The Strategic Implementation of this plan is guided by core strategies for maintaining and enhancing State and County highways, focusing on quality standards, efficient financial management, prioritizing essential maintenance, and engaging stakeholders. The leadership team will evaluate and prioritize maintenance projects annually, ensuring a balanced mix of State and County work throughout the year. By comparing these initiatives with upcoming capital projects, the team aims to maintain fiscal responsibility staying within budget and avoiding any impact on the tax levy.

All maintenance activities will follow WisDOT guidelines and established agreements for both State and County highways. By tracking labor, equipment, and material costs according to the Wisconsin Highway Maintenance Manual, the team ensures full reimbursement and accurate financial oversight.

Systematic tracking of all maintenance expenses will be implemented. Activities are regularly reviewed to ensure compliance and maximize cost recovery from WisDOT, and adhering to General Transportation Aide guidelines supporting the plan's commitment to financial stewardship.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	5,179,461	5,867,544	5,990,049	6,620,131	630,082
Operations Costs	5,671,251	5,901,826	5,773,443	5,904,257	130,814
Debt & Depreciation	9,075,000	10,582,006	10,444,836	10,703,441	258,605
Capital Outlay	150,254	224,594	200,000	200,000	0
Interdepartmental Charges	2,060,751	2,541,617	2,745,207	4,002,709	1,257,502
Total Expenditures	\$22,136,718	\$25,117,587	\$25,153,535	\$27,430,538	\$2,277,003
Revenues					
Other Direct Revenue	243,613	244,835	46,000	46,000	0
State & Federal Revenue	25	0	15,000	15,000	0
Indirect Revenue	22,692,972	25,644,690	25,811,872	27,563,111	1,751,239
Total Revenues	\$22,936,611	\$25,889,525	\$25,872,872	\$27,624,111	\$1,751,239
Tax Levy	(\$799,893)	(\$771,938)	(\$719,337)	(\$193,573)	\$525,764
Personnel					
Full Time Pos (FTE)	52.00	52.00	52.00	52.00	0.00
Overtime \$	338,755	441,388	154,323	458,654	304,331
Seasonal/Hourly/Pool	0	0	0	40,769	40,769

Department Mission:

Milwaukee County's Department of Transportation's (MCDOT) Fleet Management is committed to providing a comprehensive fleet management program, including strategic purchasing and preventative maintenance. Fleet Management strives to provide comprehensive repairs and timely customer service to all County departments that use Fleet's vehicles and equipment.

Department Vision:

To be recognized as a safe, efficient, and cost-effective County fleet operation.

Department Description:

The Fleet Management Division purchases, maintains, and disposes of vehicles and equipment used by Milwaukee County Departments. Fleet Management's performance measures include minimizing vehicle and equipment downtime, providing a preventative maintenance program, and educating users on safe operation and daily maintenance. This Division provides four main functions: Equipment Repair, Inventory Management, Equipment Coordination, and Facility Management.

Equipment Repair function maintains and manages approximately 2,400 vehicles and pieces of equipment. This equipment ranges from fairway mowers, rotary plows, squad cars, tandem axle trucks, and wheel loaders.

Inventory Management maintains a repair parts inventory of approximately \$1.5 million for all Milwaukee County vehicles and equipment. Inventory Management operates three centrally located fueling sites with numerous pumps. Fleet Inventory supplies over 800,000 gallons of fuel annually, as well as fuel inventory in 26 above-ground tanks in Parks, Zoo, and CRC service yards.

Fleet's Equipment Coordination function researches and develops the specifications for purchasing new vehicles and equipment. Fleet's staff works with user departments to ensure the correct piece of equipment is purchased, and equipment utilization is maximized. Also, Fleet Management hosts and coordinates an annual public auction of used equipment for Milwaukee County and other surrounding municipalities.

Facility Management maintains a 270,000 square foot MC DOT building which consists of the MCDOT Administration building, Sheriff's Patrol Substation, repair garage, parts inventory unit, 20,000-ton salt dome, salt brine production facility, along with a Fleet vehicle/equipment parking/storage garage.

Major Changes

- The 2027 Fleet budget includes a technical change to add two new crosscharges to enhance transparency for user departments. The goal is to show users the future costs of purchasing new assets, as well as the cost of accidents when they happen. The outcome of this change is to reduce future principle and interest costs by decreasing asset purchases, as well as decreasing the County's cost for accidents/damage.
- The 2027 budget also includes a 16 FTE Heavy Duty Mechanic - a new title to ensure staff have the proper skills to work on the many heavy assets owned and maintained by the County. 4 of these Heavy Duty Mechanic FTE are funded by the abolishment of 4 Fleet Mechanic positions (Sept. 2026), the other 12 were reclassified (Sept. 2026).

Strategic Program Area: County Fleet Maintenance

Service Provision: Administrative, Discretionary

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	22,136,718	25,117,587	25,153,535	27,430,538	2,277,003
Revenues	22,936,611	25,889,525	25,872,872	27,624,111	1,751,239
Tax Levy	(799,893)	(771,938)	(719,337)	(193,573)	525,764
Full Time Pos (FTE)	52.00	52.00	52.00	52.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Monthly on Time Scheduled Maintenance Completion	96%	95%	95%	95%
Vehicles Exceeding Replacement Criteria	100	75	60	50
Vehicles Underutilized	110	200	75	100
Weekly Ready for Use (RFU)	94%	93%	95%	95%

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Preventative Maintenance Work Orders	1,326	1,449	1,400	1,500
Repair Work Orders	7,564	7,638	8,000	8,000
Vehicles / Equipment Replaced	131	53	93	55

Strategic Overview:

Fleet Management's long-term goal is to have a readily available, low cost, optimized fleet for all Milwaukee County users and their departments..

Strategic Implementation:

In 2027, Fleet Management is working to address a skilled worker shortage and provide opportunities for on-the-job experience and training by replacing one full-time Lead Mechanic position with two part-time assistant mechanic positions.

In 2026, costs to purchase, maintain, and operate the fleet rose dramatically due to external factors. U.S. tariffs on imported goods resulted in higher purchase prices for vehicles, equipment, and repair parts. Market conditions resulted in increased fuel and parts prices. In 2027, U.S. economic forecasts speculate that these increased fuel and imported products prices will continue.

To control vehicle operating costs, optimizing equipment utilization and reducing fleet size will be essential strategies. Fleet Management will work with user departments to right-size their equipment through Milwaukee County Administrative Manual of Operating Procedure (AMOP) 16.02, Milwaukee County Fleet Vehicle Reduction, which was developed and approved in 2025.

In 2027, Fleet will begin its first full year utilizing fuel monitoring software allowing us to manage vehicle and equipment fuel utilization more effectively, after completing full installation of fuel monitors at all county fuel sites in 2025. In 2027, a cost/benefit analysis of two electric Sheriff's squad vehicles will continue, along with regular evaluation of sustainability vehicle and equipment options.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	0	0	0	0	0
Operations Costs	165,034,230	176,027,240	179,003,811	179,123,827	120,016
Debt & Depreciation	18,099,283	7,286,073	6,631,098	5,995,377	(635,721)
Capital Outlay	1,625,991	1,933,463	900,000	1,259,099	359,099
Interdepartmental Charges	3,003,232	4,085,000	5,907,689	5,734,184	(173,505)
Total Expenditures	\$187,762,736	\$189,331,776	\$192,442,598	\$192,112,487	(\$330,111)
Revenues					
Other Direct Revenue	44,911,869	44,570,940	52,637,254	49,612,454	(3,024,800)
State & Federal Revenue	87,043,468	136,253,495	110,876,553	103,182,534	(7,694,019)
Total Revenues	\$131,955,336	\$180,824,435	\$163,513,807	\$152,794,988	(\$10,718,819)
Tax Levy	\$55,807,400	\$8,507,341	\$28,928,791	\$39,317,499	\$10,388,708
Personnel					
Overtime \$	0	0	0	0	0

Department Mission:

The Milwaukee County Transit System (MCTS) connects the community to jobs, education, and life with essential transit services. MCTS continuously pursues excellence through investment, development, and innovation in the Milwaukee metropolitan area.

Department Vision:

To be the preferred transportation choice through service excellence and innovation.

Department Description:

The Director's Office of the Milwaukee County Department of Transportation (MCDOT) provides oversight of MCTS, conducts transit related studies, and prepares and administers Federal and State transit grants. MCDOT personnel also facilitate the acquisition of capital equipment and provide the Architecture & Engineering Division (A&E) of the Department of Administration Services (DAS) with capital improvement recommendations for MCTS facilities. Milwaukee Transport Services, Inc. (MTS), is a quasi-governmental instrumentality of Milwaukee County that is recognized as an element of Milwaukee County by the Federal Transit Administration (FTA). Transit employees work for MTS, which manages day-to-day transit operations using facilities and equipment owned by Milwaukee County.

The Milwaukee County Transit System (MCTS) is Wisconsin's largest transit agency and a vital force for economic growth, public safety, and equity. With over 300 buses serving more than 40 routes across 19 municipalities, MCTS connects thousands of riders daily to jobs, schools, healthcare, and essential services. By reducing transportation barriers, lowering emissions, and supporting workforce mobility, MCTS plays a critical role in building a healthier, more inclusive, and economically vibrant Milwaukee County, for both riders and non-riders alike throughout the region.

Major Changes

- The 2027 Budget includes a tax levy increase of approximately \$10.4 million in order to sustain fixed-route bus service at 2026 levels. This tax levy increase is supported by a one-time withdrawal of \$12.1 million in reserves dedicated solely to transit. The purpose of this withdrawal is to allow for additional time for the County to advocate for increased and sustainable revenues, and to provide time

for completion of the Bus Network Redesign project which is in progress. This one-time withdrawal is not planned to continue in the 2028 budget.

- Milwaukee County remains the only major metro in the Midwest without a dedicated and sustainable transit funding source. Existing funding sources remain flat or are declining while operational costs continue to rise.
- The Office of Government Affairs & Office of Strategy, Budget and Performance, in partnership with MCTS & MCDOT, has begun an advocacy effort to secure and diversify funding to ensure reliable, affordable, and expanded public transportation services. This includes operating funding, infrastructure investment, and broader policy changes that support long-term transit system sustainability.
- MCTS has partnered with Jarrett Walker + Associates (JWA), a nationally recognized transit planning firm, to conduct a comprehensive analysis and redesign of our fixed route bus transit network. The redesign will help MCTS align service levels beyond 2027 with the funding available and build a system that is more useful, dependable, and positioned to grow as additional resources become available. With no further Federal COVID funds available and the uncertainty of one-time appropriations, a proactive approach to aligning MCTS service levels with available funding was necessary.
- Vehicle Registration Fee (VRF) revenue is projected to decrease from approximately \$17.2 million in 2026 to \$16.8 million in 2027, or by about \$0.4 million, based on recent trends in vehicle registrations.
- Federal and state grants decrease by approximately \$7.7 million compared to 2026, primarily due to the spend down of federal COVID-19 relief funds.
- Since 2020, MCTS has relied on approximately \$192 million of federal COVID-19 funds to support operations and capital expenditures. These funds were projected to run out in 2026. However, based on final 2025 year-end results, savings from our newly renegotiated contract with our Paratransit vendor, and a modest projected surplus in 2026, will allow MCTS will roll over approximately \$3 million of federal COVID-19 funds to 2027
- For the 2027 Budget, the Other Post Employee Benefits (OPEB) Trust will cover 100% of retiree health care costs, due to the fund achieving fully funded status.
- Federal Section 5307 funds are reduced from \$31.0 million in the 2026 MCTS operating budget to \$29.5 million in the 2027 operating budget. Recent MCTS annual operating budget allocations have exceeded annual federal funding appropriations for 5307. This budget adjustment intends to move towards a more sustainable funding path for federal 5307, while further adjustments may be needed in future years dependent upon future federal funding allocations. Additionally, federal 5307 funds are available to be used for capital infrastructure costs.
- Through the I-94 East/West Project, in 2027 it is expected that MCTS will receive some mitigation funding from the Wisconsin Department of Transportation to cover the cost of services impacted by the highway construction.
- The Office of the Comptroller's Audit Services Division conducted an audit of MTS's governance model in 2026. MCTS and MCDOT are seeking corporate counsel guidance to implement the recommendations made within the final audit report. Several recommendations from the audit regarding fiscal transparency are incorporated into this 2027 Requested Budget. Further updates will be shared with the County Board in the coming months.
- According to the current Collective Bargaining Agreements (CBA), in 2027, employees represented by ATU Local 998 will receive a 4% salary increase plus a cost-of-living wage adjustment (COLA) capped at 2.5%. Employees represented by OPEIU Local 9 will receive a 3.5% salary increase plus COLA capped at 2.5%. Non-represented employees will receive an average merit increase of 3% without COLA.
- The 2027 budget allocates \$192.1M in total expenses, comprising \$117.3M for labor costs, which includes \$9.9M for overtime, and \$74.8M for paratransit and fixed route operating costs. This provides funding for an estimated total of 1,068 full-time employees, including 878 represented and 190 non-represented.
- MCTS does not anticipate continuing the pilot program with the Milwaukee County Sheriff's Office in 2027 due to funding and staffing limitations. This pilot program includes Deputy Sheriff staffing on MCTS buses on a limited basis. The 2026 budget included \$300,000 for this purpose.
- MCTS will continue the same-day paratransit program in 2027 in a limited capacity until funds are exhausted. \$670,000 is allocated for this purpose.
- The 2027 MCTS Budget includes a technical change to the accounting of passenger revenues and other direct revenues collected by MCTS. In previous years, passenger and other direct MCTS revenues were reflected as an expenditure abatement. In the 2027 budget, these items are reflected as revenues. This technical change results in an approximate \$28 million increase in the MCTS expense and

revenue budget but has no impact on services levels. With the revision the MCTS budget now reflects the full spending authority of the department.

Strategic Program Area: Paratransit

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	20,978,008	23,335,702	24,766,828	24,947,322	180,494
Revenues	13,650,975	22,503,982	21,764,699	22,182,322	417,623
Tax Levy	7,327,033	831,719	3,002,129	2,765,000	(237,129)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Van Ridership	364,360	385,602	375,291	385,602
Van Trips per Hour	2	2	2	2

Strategic Overview:

MCTS is focused on stabilizing service, ensuring sustainability, and designing a scalable transit system that can expand as additional funding becomes available. To support this effort, MCTS has partnered with Jarrett Walker + Associates (JWA), a nationally recognized transit planning firm, to conduct a comprehensive analysis and redesign of the transit network. This engagement aims to optimize service levels within current financial resources and create a core system that meets ridership demand and can grow as funding allows. By optimizing the system now to the current funding levels, MCTS can prevent ongoing annual service reductions and provide greater predictability and stability for riders, employees, and the community.

Concurrently, MCTS continues to reinforce its organizational goals in daily operations:

Strengthen financial stability for long-term sustainability

Increase ridership by improving customer experience

Pursue excellence through investment, development, and innovation

In addition to the one-time Federal funds, the MCTS budget includes anticipated revenue contracts that exceed \$300,000 from state and federal sources, and in accordance with Wisconsin Statute 59.52(31), approval from the County Board is required. Passage of the MCTS budget allows MCDOT to execute these revenue grant contracts in 2027:

State Urban Mass Transit Operating Assistance Contract (Section 85.20)

State Urban Mass Transit Paratransit Assistance Contract (Section 85.205)

State Specialized Transportation Assistance Program for Counties (Section 85.21)

Federal Urbanized Area Formula (Section 5307)

Federal Bus and Bus Facilities Formula (Section 5339)

Until a dedicated and sustainable funding source is identified all future budgets will remain challenging. While not mandated by the state, public transit plays a vital role in Milwaukee's present and future. A strong, inclusive, and accessible transit network benefits all residents: connecting people to jobs, education, healthcare, and enhancing economic development.

Strategic Implementation:

MCTS will continue to provide Paratransit service for all of Milwaukee County, border-to-border, which far exceeds the federally mandated requirement of providing paratransit services for 3/4 mile of the fixed route lines. MCTS recently signed a contract amendment with our paratransit vendor, Transdev, that seeks to improve efficiency and service for Paratransit van riders. In 2027, Transit Plus will continue to implement recommendations for service improvement based on public input from Paratransit riders.

MCTS will continue the same-day paratransit program in a limited capacity in 2027.

The 2027 budget allocates \$24.9M in total expenses, comprising \$0.8M for labor costs and \$24.1M for operating costs. There are a total of 8 Full-time employees in Paratransit Services, including 3 represented and 5 non-represented.

Strategic Program Area: Fixed Route
Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	166,784,728	165,996,075	167,675,770	167,165,165	(510,605)
Revenues	118,304,362	158,320,453	141,749,108	130,612,666	(11,136,442)
Tax Levy	48,480,366	7,675,622	25,926,662	36,552,499	10,625,837

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Bus Hours	1,340,958	1,306,406	1,194,615	988,093
Bus Miles	17,417,957	16,895,831	15,661,409	12,953,900
Buses in Fleet	388	381	381	330
Buses in Peak Hour	260	251	217	205
Miles / Bus	44,892	44,346	41,106	39,254
Passenger Revenue	\$20,780,346	\$20,124,020	\$23,587,906	\$23,958,890
Passengers	25,300,649	25,029,803	23,958,890	21,887,911
Revenue per Passenger	\$1.18	\$1.15	\$1.41	\$1.45

Strategic Overview:

MCTS is focused on stabilizing service, ensuring sustainability, and designing a scalable transit system that can expand as additional funding becomes available. To support this effort, MCTS has partnered with Jarrett Walker + Associates (JWA), a nationally recognized transit planning firm, to conduct a comprehensive analysis and redesign of the transit network. This engagement aims to optimize service levels within current financial resources and create a core system that meets ridership demand and can grow as funding allows. By optimizing the system now to the current funding levels, MCTS can prevent ongoing annual service reductions and provide greater predictability and stability for riders, employees, and the community. The financial and service impacts of this redesign will be reflected in the 2028 budget.

Concurrently, MCTS continues to reinforce its organizational goals in daily operations:

Strengthen financial stability for long-term sustainability

Increase ridership by improving customer experience

Pursue excellence through investment, development, and innovation

In addition to the one-time Federal funds, the MCTS budget includes anticipated revenue contracts that exceed \$300,000 from state and federal sources, and in accordance with Wisconsin Statute 59.52(31), approval from the County Board is required. Passage of the MCTS budget allows MCDOT to execute these revenue grant contracts in 2027:

State Urban Mass Transit Operating Assistance Contract (Section 85.20)

State Urban Mass Transit Paratransit Assistance Contract (Section 85.205)

State Specialized Transportation Assistance Program for Counties (Section 85.21)

Federal Urbanized Area Formula (Section 5307)

Federal Bus and Bus Facilities Formula (Section 5339)

Until a dedicated and sustainable funding source is identified all future budgets will remain challenging. While not mandated by the state, public transit plays a vital role in Milwaukee's present and future. A strong, inclusive, and accessible transit network benefits all residents: connecting people to jobs, education, healthcare, and enhancing economic development.

Strategic Implementation:

To remain within budget in 2027 without impacting service levels, tax levy increases in MCTS are required. This increase is offset with a one-time withdrawal from the County reserves. This is due to the rising cost of service, reduced Federal funding, and depletion of federal COVID-19 stimulus funds that were provided to MCTS. Since 2020, MCTS has received approximately \$192 million in dedicated federal COVID-19 relief appropriations. Looking ahead to future budgets, it is anticipated that MCTS will be faced with another large funding gap in future budgets given that federal stimulus funds will no longer be available in 2028, and MCTS lacks dedicated and sustainable funding sources that increase with inflation. Expenditure increases and limited revenue options will further add to 2028 and future year funding gaps.

MCTS operations are already cost-efficient compared to peer agencies based on reports from the Southeastern Wisconsin Regional Planning Commission (SEWRPC) and the American Bus Benchmarking Group (ABBG). Managing labor costs remains a priority. To stabilize staffing and reduce overtime, MCTS will continue to invest in its Coach/Bus Apprenticeship program and pursue grant support from the Department of Workforce Development's Fast Forward program. MCTS will continue to manage operational performance using Key Performance Indicators, a data-driven approach, and a commitment to continuous improvement.

MCTS is engaging the community and other stakeholders in the redesign of the new network. Final decisions on the new bus system will be made by the community, including bus operators, riders, elected officials, MCTS employees, nonprofit organizations, and other partners. JWA's approach emphasizes thoughtful planning, active listening, and meaningful dialogue with the community. Although we are in the early stages, this work is already underway with an expected Milwaukee County Board of Supervisors vote for adoption sometime in late Q1 or early Q2 of 2027. Implementation of the redesigned bus network is anticipated in either the second half of 2027, or in early 2028, dependent upon project timelines and budget funding availability.

Concurrently, the advocacy effort toward dedicated, sustainable funding has begun. If additional investment toward transit is ensured, this redesigned bus network is scalable and can grow in accordance with greater funding.

The 2027 budget allocates \$167.1M in fixed-route total expenses, comprising \$116.5M for labor costs, including \$9.9M for overtime, and \$50.6M for operating costs. The 2027 budget for the Fixed Route Service area provides funding for an estimated total of 1,060 full-time employees, including 875 represented and 185 non-represented.

The following multi-year contracts with a 2027 annual value of over \$100,000 are included in the 2027 MCTS Budget:

Vendor	Description	2027 Projected Amount
ATU Local 998	Maintenance and Bus Operator's Union	\$63,685,943
TransDev (First Transit)	Paratransit Service	\$24,000,000
United Health Care	Health Plan	\$17,000,000
EH Wolf	Fuel Cooperative Contract	\$8,400,000
RxBenefits	Prescription Drug Benefits	\$5,214,000
Sedgwick	Worker's Comp Benefit	\$3,024,245
Cummins	Cummins OEM Parts	\$1,750,000
OPEIU Local 9	Office & Professional Employees Union	\$1,626,010
Waukesha Metro	Waukesha Co Intergovernmental Agreement	\$1,200,000
United Health Care	Medicare Advantage	\$928,000
Anthem Blue Cross	Dental Plan	\$772,000
Delerrok	Umo/Cubic- Digital Fare Collection	\$772,000
Delta Dental	Dental Plan	\$800,000
Clever Devices	CAD/AVL, APC, OTR, and Support	\$691,000
Lube-Tech	Fluids, Lubricants, DEF for Buses	\$632,000
The Hartford Group	Life Insurance & Disability	\$618,000
Michelin	Bus Tire Lease	\$550,000
CDW-G	Microsoft Licenses	\$500,000
Jarrett Walker & Associates	Bus Network Redesign Consultant	\$437,500
MidAmerican Building Services	Janitorial Services	\$304,000
Boelter+Lincoln	Marketing and Website Management	\$290,000
Giro/Hastus	Route Planning Software	\$247,000
Quarles & Brady	Outside Legal Counsel	\$241,000
Interstate Power	Bus Transmissions/Rebuild	\$240,000
Goldfish Uniforms	Operator & Route Supervisor Uniforms	\$182,000
Convergint Technologies	Security-Service and Subscription	\$148,000
NAMI Southeast WI	De-Escalation Training Classes	\$102,000
Remix Technologies	Transit Planning Platform License	\$101,000
Zimmerman Company	Timetable Printing	\$100,000

Fares				
Fare Name	Current Fare		Proposed Fare	Variance
Cash Fares				
Cash Fares - Adult		\$2.75	\$2.75	\$0.00
Cash Fares - Reduced Fare		\$1.25	\$1.25	\$0.00
Stored Value Fares				
Single Ride - Stored Value Full Fares		\$2.75	\$2.75	\$0.00
Daily Cap - Stored Value Full Fares		\$8.25	\$8.25	\$0.00
Weekly Cap - Stored Value Full Fares		\$33.00	\$33.00	\$0.00
Monthly Cap - Stored Value Full Fares		\$99.00	\$99.00	\$0.00
Single Ride - Stored Value Reduced Fare		\$1.25	\$1.25	\$0.00
Daily Fare Cap - Stored Value Reduced Fare		\$4.00	\$4.00	\$0.00
Weekly Fare Cap - Stored Value Reduced Fare		\$16.50	\$16.50	\$0.00
Monthly Fare Cap - Stored Value Reduced Fare		\$49.50	\$49.50	\$0.00
Passes				
Student 7-Day Pass		\$17.50	\$17.50	\$0.00
U-Pass Semester Pass		\$50.00	\$50.00	\$0.00
Commuter Value Pass (Quarterly)		\$210.00	\$210.00	\$0.00
Other Special Fares				
Umo Lite - 1 ride		\$2.75	\$2.75	\$0.00
Paratransit Fare		\$4.00	\$4.00	\$0.00
Paratransit Agency Fare		\$35.00	\$35.00	\$0.00

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	943,989	1,377,405	1,379,768	1,574,206	194,438
Operations Costs	2,007,747	2,278,581	205,911	2,650,250	2,444,339
Debt & Depreciation	0	0	0	0	0
Capital Outlay	1,417	0	2,500	0	(2,500)
Interdepartmental Charges	(463,362)	(515,456)	(1,138,179)	(1,234,456)	(96,277)
Total Expenditures	\$2,489,790	\$3,140,530	\$450,000	\$2,990,000	\$2,540,000
Revenues					
Other Direct Revenue	445,849	548,654	300,000	330,000	30,000
State & Federal Revenue	1,668,083	3,133,552	150,000	2,660,000	2,510,000
Total Revenues	\$2,113,932	\$3,682,207	\$450,000	\$2,990,000	\$2,540,000
Tax Levy	\$375,858	(\$541,677)	\$0	\$0	\$0
Personnel					
Full Time Pos (FTE)	9.00	9.00	9.00	10.00	1.00
Overtime \$	0	1,626	0	2,038	2,038

Department Mission:

To deliver an accessible transportation system that is fiscally secure, reliable and ensures the safety of the traveling public while enhancing quality of life for the communities we serve.

Department Vision:

A modern, connected, and available multimodal transportation system meeting the needs of the travelling public.

Department Description:

The Director's Office performs oversight and management of relevant divisions, as well as the administration of multiple state and federal programs. It plays an essential role in transportation planning and the efficient management of related administrative functions. The office's budget remains consistent with no tax levy impact, achieved through the supervision of the freeway towing services contract and division cross charges.

In collaboration with all divisions, the Director's Office emphasizes robust working relationships with Milwaukee County departments, municipalities, state and federal agencies, community organizations, and stakeholders both within and outside the county. This collective effort enables the department to deliver a broad range of professional services and technical expertise, promoting connectivity and addressing infrastructure needs, including repair, maintenance, and replacement activities, all aimed at ensuring the safety and efficiency of the transportation system.

Moreover, the Director's Office actively engages in partnerships with various agencies, departments, and municipalities, particularly in areas where the county's transportation responsibilities are impacted. These collaborations encompass policy development, project design, implementation, and support for multimodal transit and pedestrian initiatives, as well as the development of bridge and railroad crossing projects that span multiple jurisdictions. In addition, the department works in close coordination with the Department of Health and Human Services (DHHS) on homeless clean-up efforts, with the Office of Emergency Management (OEM) and the Milwaukee County Sheriff's Office (MCSO) on emergency equipment and vehicle procurement and maintenance, and with all county departments requiring oversight and management of county vehicles and associated public works equipment.

The Director's Office is committed to ensuring that relevant divisions consistently engage in proactive outreach to constituents, with particular emphasis on disadvantaged communities, to address their concerns and identify areas requiring improvement. This outreach encompasses, but is not limited to, matters concerning transit services and accessibility, infrastructure maintenance and enhancement, as well as safety improvements, with a focus on reducing reckless driving.

Major Changes

- In 2027, MCDOT is adding the biannual Section 5310 grant into its budget instead of requesting a mid-year fund transfer when the grant is awarded. Each year, MCDOT administers funding from this two-year federal program, therefore placing the funds in the Director's Office budget, will ensure the grant resources are available to the County at the start of the calendar year (January 2027). This earlier availability enables subrecipients to request and use funds sooner, ultimately allowing transportation services to begin sooner, which improves the County's administrative efficiency and cash-flow management, supports subrecipients' financial stability, and better meet the needs of the seniors and individuals with disabilities who rely on them. The Section 5310 program is a federal grant funded under 49 U.S.C. §5310 (CFDA 20.521). In Milwaukee County, it is jointly administered by the Milwaukee County Department of Transportation and the Southeastern Wisconsin Regional Planning Commission (SEWRPC). The program is designed to improve mobility for older adults and individuals with disabilities by supporting specialized transportation services. Funds from this grant may be used for: Capital expenses such as accessible vehicles and related equipment, operating assistance for transportation services targeted to this population, mobility management and coordination activities, travel training and infrastructure improvements that remove barriers and expand access. In 2027, the Section 5310 program is budgeted within the Director's Office, with an estimated \$2.5 million in both revenues and expenditures, resulting in no tax levy impact.
- File number 26-395 the Milwaukee County Board of Supervisors authorized the creation of 1.0 FTE Administrator Contract position. The creation of an Administrator Contract position within MCDOT is necessary due to the expanding volume, complexity, and regulatory requirements associated with all contracts under the department's purview. This role will provide dedicated oversight, development, and management of contracts to ensure that MCDOT's contracted services are delivered efficiently, compliantly, and in alignment with Milwaukee County's fiscal and operational standards. In the 2027 budget this position is fully funded within the MCDOT Director's Office.

Strategic Program Area: Director of Transportation

Service Provision: Administrative

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,489,790	2,848,051	450,000	2,990,000	2,540,000
Revenues	2,113,932	3,549,317	450,000	2,990,000	2,540,000
Tax Levy	375,858	(701,266)	0	0	0
Full Time Pos (FTE)	9.00	9.00	9.00	10.00	1.00

Strategic Overview:

The overall mission of the Milwaukee County Department of Transportation (MCDOT) is to deliver an accessible transportation system that is fiscally secure, reliable and ensures the safety of the traveling public while enhancing quality of life for the communities we serve. The mission of the Director's Office is to provide essential management and support services to MCDOT divisions through strategic planning, compliance, coordination and technical assistance.

In addition to the Director's Office, MCDOT divisions include Airport, Fleet Management, Highway Maintenance, Transit/Paratransit and Transportation Services.

Strategic Implementation:

The Director's Office is responsible for managing administrative functions, transportation planning as well as facilitating federal compliance and oversight of the transit system. It also administers the Wisconsin Department of Transportation's Local Roads Program for Milwaukee County municipalities along with the Section 5310 Program, which enhances mobility of seniors and individuals with disabilities in Milwaukee, Ozaukee, Washington and Waukesha counties.

Administrative responsibilities within the Milwaukee County Department of Transportation (MCDOT) include the development and enforcement of departmental policies and procedures, personnel management, budgeting, accounting, staff training, public communications, and the administration of state and federal grant programs.

The Director's Office offers technical and professional guidance in the execution of state and federal transportation initiatives, including multimodal planning and coordination with stakeholders. The office actively seeks funding from federal, state, and local sources to reduce reliance on the County's tax levy for transportation-related projects and services.

In addition to overseeing the Freeway Towing Services contract for Milwaukee County, the Director's Office is at the forefront of county-wide Safe Streets and Vision Zero initiatives, which aims to improve multimodal safety and reduce reckless driving across all 19 municipalities.

Additional Program Details:

The Director's Office continues to:

Engage staff through recognition programs as well as an internal newsletter for updates about departmental and County-specific activities/opportunities, coordinate a regional Transportation Safety Committee, advocate for environmental sustainability within MCDOT divisions in conjunction with Milwaukee County's Climate Action 2050 (CA50) Plan, including but not limited to the reduction of county vehicle footprint, emphasize fiscal resilience within MCDOT divisions through collaboration and partnerships with funding partners and stakeholders.

The following changes to FTE's are included in the 2027 Budget: 1.0 FTE Administrator was created in 2026 in File 26-395.

The following grants are included in the 2027 Budget in lieu of separate County Board review during the fiscal year:

- Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities

- Safe Streets and Roads for All (SS4A) grant program
- Surface Transportation Program (STP)
- Local Bridge Improvement Assistance Program
- Transportation Alternative Program (TAP)
- Congestion Mitigation and Air Quality (CMAQ)
- Carbon Reduction Program (CRP)
- Highway Safety Improvement Program (HSIP)
- Local Roads Improvement Program (LRIP)
- Section 85.20 State Urban Mass Transit Operating Assistance Contract
- Section 85.205 State Urban Mass Transit Paratransit Assistance Contract
- Section 85.21 State Specialized Transportation Assistance Program for Counties
- Section 5307 Federal Urbanized Area Formula
- Section 5339 Federal Bus and Bus Facilities Formula

DEPARTMENT NARRATIVES

HEALTH & HUMAN SERVICES FUNCTION

630 - Mental Health Board - Behavioral Health Services

800 - Department of Health & Human Services



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	34,974,090	38,696,198	53,390,407	53,181,850	(208,557)
Operations Costs	156,529,446	152,869,179	150,179,071	149,645,548	(533,523)
Debt & Depreciation	0	37,383	0	0	0
Capital Outlay	0	724,258	0	0	0
Interdepartmental Charges	15,369,758	10,854,640	12,411,579	8,246,791	(4,164,788)
Total Expenditures	\$206,873,294	\$203,181,659	\$215,981,057	\$211,074,189	(\$4,906,868)
Revenues					
Other Direct Revenue	106,494,277	96,592,443	115,247,832	115,250,106	2,274
State & Federal Revenue	45,966,389	45,084,013	41,765,874	41,142,800	(623,074)
Total Revenues	\$152,460,666	\$141,676,457	\$157,013,706	\$156,392,906	(\$620,800)
Tax Levy	\$54,412,628	\$61,505,202	\$58,967,351	\$54,681,283	(\$4,286,068)
Personnel					
Full Time Pos (FTE)	313.50	314.25	282.00	284.00	2.00
Overtime \$	717,518	446,217	0	0	0
Seasonal/Hourly/Pool	199,527	271,751	206,416	210,386	3,970

Department Mission:

Together, creating healthy communities.

Department Vision:

Empowering safe, healthy, and meaningful lives.

Department Description:

The Behavioral Health Services Division (BHS) consists of Management and Support Services, Mental Health Emergency Center (MHEC) & Inpatient Services, Crisis Intervention Services, Community Access to Recovery Services, and Youth Mental Health Services (Wrap-around Milwaukee).

Major Changes

- Total expenses decrease by \$4.9 million. This is primarily driven by decreasing central service allocation costs of \$3.2 million. Other major changes to expenditures include a \$1.1 million increase in inpatient charges, \$1 million reduction in substance use disorder services, and \$1 million increase in community crisis intervention placements primarily due to increased utilization at Crisis Resource Centers (CRC).
- Revenues decrease by \$620,800. This is primarily driven by Youth CCS service volumes falling below 2026 budget forecasts. Other major changes include a \$1.7 million increase in Wisconsin Medicaid Cost Report (WIMCR) revenue and a reduction of \$500,000 from a grant related to adult substance use disorder services.
- The 2027 budget includes a net increase of 2.0 FTE. Administrative and management positions are decreased by net 8.0 FTE and 7.0 FTE direct service and direct support positions are created to support ongoing service needs.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the Mental Health Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Broadstep-Wisconsin, Inc	CRISIS: Crisis Stabilization House-Martin	\$513,568
Broadstep-Wisconsin, Inc	CRISIS: Crisis Stabilization House-Silverlawn	\$513,568
La Causa, Inc	CRISIS: Crisis Mobile - 3rd Shift	\$350,000
Wisconsin Community Services, Inc	CRISIS: CLASP	\$579,314
A Moment of Retreat, LLC	CARS: CCS-Adult	\$469,211
ABDH Counseling Services, LLC	CARS: CCS-Adult	\$50,895
ABG Wellness Group, Inc	CARS: CCS-Adult	\$100,575
Access Recovery Mental Health Services	CARS: CCS-Adult	\$117,107
Access Recovery Mental Health Services	CARS: Outpatient (75.13)	\$336,436
Adkins Counseling Services, LLC	CARS: CCS-Adult	\$1,356,293
Alternative Family Services, LLC	CARS: CCS-Adult	\$58,120
Alternatives in Psychological Consultation, S.C.	CARS: CCS Adult	\$1,897,141
Alternatives in Psychological Consultation, S.C.	CARS: Crisis Case Management	\$1,153,940
Alternatives in Psychological Consultation, S.C.	CARS: Outpatient (75.13)	\$24,818
Alternatives in Psychological Consultation, S.C.	CARS: Targeted Case Management	\$835,220
Ambrose Place MKE, LLC	CARS: CCS-Adult	\$95,672
AMRI Counseling Services, LLC	CARS: CCS-Adult	\$74,806
Aneu Beginning, LLC	CARS: CCS-Adult	\$74,735
Anu Family Services, Inc	CARS: CCS-Adult	\$36,473
Armstead Ventures, LLC	CARS: Adult Family Home	\$301,687
Benedict Center, Inc	CARS: CCS-Adult	\$43,556
Benedict Center, Inc	CARS: Outpatient (75.13)	\$3,228
Bloom Art and Integrated Therapies, Inc	CARS: CCS-Adult	\$18,815
Blue Skies Holistic Care, Inc	CARS: CCS-Adult	\$70,601
Brighter Dayz Treatment Center, LLC	CARS: Adult Family Home	\$654,248
Broadstep-Wisconsin, Inc	CARS: Adult Family Home	\$1,747,887
Broadstep-Wisconsin, Inc	CARS: CBRF	\$7,705,266
Broadstep-Wisconsin, Inc	CARS: Med Monitor Residential (75.11)	\$226,587
Carlson Consultants, LLC	CARS: CCS-Adult	\$10,080
City Outreach, Inc	CARS: Crisis Case Management	\$733,835
City Outreach, Inc	CARS: Targeted Case Management	\$394,204
Column Rehab Services, Inc.	CARS: CCS-Adult	\$1,517,696
Community Advocates, Inc	CARS: SUD Prevention	\$590,862
Creative Marketing Resources, Inc. dba CMRIgnite	CARS: Communication and Marketing	\$300,000
Current Initiatives Counseling Service, LLC	CARS: CCS-Adult	\$25,476
Diamond Mental Health, LLC	CARS: CCS-Adult	\$15,934

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the Mental Health Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Dominion Behavioral Health Services, LLC	CARS: CCS-Adult	\$62,065
East Point Residential Facility, LLC	CARS: Adult Family Home	\$847,140
Easterseals Southeast Wisconsin, Inc	CARS: CCS-Adult	\$353,654
Easterseals Southeast Wisconsin, Inc	CARS: Individual Placement and Support	\$155,712
Educates, LLC	CARS: CCS-Adult	\$47,242
Effective Counseling Solutions, LLC	CARS: Outpatient (75.13)	\$54,351
Eulopia Family Services, Inc	CARS: CCS-Adult	\$92,309
Evergreen Wellness MKE	CARS: CCS-Adult	\$71,800
Fourth Dimension Sobriety, Inc	CARS: RSS-Housing	\$441,372
Genesis Behavioral Services, Inc	CARS: Med Monitor Residential (75.11)	\$704,315
Golden Hands Adult Family Home, LLC	CARS: Adult Family Home	\$208,380
Goodwill Industries of Southeastern WI, Inc	CARS: CCS-Adult	\$322,932
Great Lakes Dryhooch, Inc	CARS: CCS-Adult	\$313,936
Hayat Pharmacy, LLC	CARS: Pharmacy	\$650,000
Healing Starts Today, LLC	CARS: CCS-Adult	\$387,774
Holistik Connections, LLC	CARS: CCS-Adult	\$93,230
Home Life Care Adult Family Home, LLC	CARS: Adult Family Home	\$505,356
Hope House of Milwaukee, Inc	CARS: Fiscal Agent Services	\$1,183,200
House of Jacob, LLC	CARS: Adult Family Home	\$507,217
INPOWER Solutions, LLC	CARS: Qualitative Research	\$48,300
Integration Healing - Alivio Integral, LLC	CARS: CCS-Adult	\$261,565
Integrity Residential Services, Inc	CARS: Adult Family Home	\$888,146
Jewish Family Services, Inc	CARS: CCS-Adult	\$661,548
Kajsiab Senior Center, Inc	CARS: CCS-Adult	\$51,784
Kennedy's Circle of Wellness, LLC	CARS: CCS-Adult	\$160,495
La Causa, Inc	CARS: CCS-Adult	\$395,414
La Causa, Inc.	CARS: Crisis Case Management	\$719,061
La Causa, Inc	CARS: Targeted Case Management	\$261,290
Lifting Individuals Forward Everyday, LLC	CARS: CCS-Adult	\$37,908
Lutheran Counseling and Family Services of Wisconsin, Inc	CARS: Outpatient (75.13)	\$12,645
Lutheran Social Services of Wisconsin and Upper Michigan, Inc	CARS: CCS-Adult	\$59,523
Making Strides Behavioral Health Services, LLC	CARS: CCS-Adult	\$21,350
Matt Talbot Recovery Services, Inc	CARS: Med Monitor Residential (75.11)	\$921,261
MCFI Home Care, LLC	CARS: CCS-Adult	\$194,706
MD Therapy, LLC	CARS: CCS-Adult	\$76,545

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the Mental Health Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Meta House, Inc	CARS: Med Monitor Residential (75.11)	\$171,847
Meta House, Inc	CARS: RSS-Housing	\$284,101
Milwaukee Center For Independence, Inc dba Whole Health Clinical Group	CARS: CBRF	\$2,215,574
Milwaukee Center For Independence, Inc dba Whole Health Clinical Group	CARS: CCS-Adult	\$2,799,777
Milwaukee Center For Independence, Inc dba Whole Health Clinical Group	CARS: Community Support Program	\$2,379,444
Milwaukee Center For Independence, Inc dba Whole Health Clinical Group	CARS: Crisis Case Management	\$656,383
Milwaukee Center For Independence, Inc dba Whole Health Clinical Group	CARS: Crisis Resource Centers (CRC)	\$3,760,560
Milwaukee Center For Independence, Inc dba Whole Health Clinical Group	CARS: Targeted Case Management	\$339,086
Milwaukee Center For Independence, Inc dba Whole Health Clinical Group	CARS: Winged Victory	\$331,984
Milwaukee Mental Health Associates, Inc.	CARS: CCS-Adult	\$826,286
Milwaukee Mental Health Associates, Inc.	CARS: Community Support Program	\$1,859,772
Milwaukee Mental Health Associates, Inc.	CARS: Crisis Case Management	\$274,036
Milwaukee Mental Health Associates, Inc.	CARS: Targeted Case Management	\$403,038
Mindstar Counseling, LLC	CARS: CCS-Adult	\$1,150,577
Miracle Home Health of Wisconsin, Inc	CARS: CCS-Adult	\$2,276,943
Navarro Professional Counseling Services, LLC	CARS: CCS-Adult	\$1,507,894
New WPCC Holdings, LLC dba Wellpath, LLC	CARS: MAT	\$804,855
North Shore Psychotherapy Associates	CARS: CCS-Adult	\$10,000
Our Safe Place, Inc	CARS: RSS-Housing	\$317,491
Our Space, Inc	CARS: CCS-Adult	\$414,050
Our Space, Inc	CARS: TANF Coordination	\$113,885
Outreach Community Health Centers, Inc.	CARS: CCS-Adult	\$795,436
Outreach Community Health Centers, Inc.	CARS: Community Support Program	\$1,440,708
Outreach Community Health Centers, Inc.	CARS: Crisis Case Management	\$428,794
Outreach Community Health Centers, Inc.	CARS: OP-Psychiatry	\$23,632
Outreach Community Health Centers, Inc.	CARS: Outpatient-MH	\$25,273
Outreach Community Health Centers, Inc.	CARS: Targeted Case Management	\$318,692
Oxford House, Inc	CARS: SUD Recovery	\$200,000
Parkers Manor of Care	CARS: Adult Family Home	\$198,340
Perseverance Health and Wellness Coaching and Consultation Services LLC	CARS: CCS-Adult	\$42,179

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the Mental Health Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Perspectives Counseling and Clinical Consultation Agency, LLC	CARS: CCS-Adult	\$167,696
Positive Outlook Clinical Services, LLC	CARS: CCS-Adult	\$279,959
Professional Services Group, Inc	CARS: CCS-Adult	\$2,593,520
Project Access, Inc	CARS: CCS-Adult	\$5,109,270
Project Access, Inc	CARS: Community Support Program	\$4,765,631
Psychological Assessment Services, LLC	CARS: CCS-Adult	\$15,552
Psychological Purposes, LLC	CARS: CCS-Adult	\$140,049
Quality Addiction Management, Inc. dba West Milwaukee Comprehensive Treatment Center	CARS: MAT	\$102,242
Randle Group, LLC	CARS: Adult Family Home	\$544,484
Riverstone Counseling and Crisis Services, LLC	CARS: CCS-Adult	\$19,556
S.M.I.L.E. Inc	CARS: Outpatient (75.13)	\$15,034
Safe and Sound, Inc	CARS: SUD Prevention	\$275,430
Samad's House, Corp.	CARS: RSS-Housing	\$352,246
Sebastian Family Psychology Practice, LLC	CARS: CCS-Adult	\$992,392
Serenity Inns, Inc	CARS: Med Monitor Residential (75.11)	\$204,919
Serenity Inns, Inc	CARS: RSS-Housing	\$79,102
Sirona Recovery, Inc	CARS: Access Point	\$115,381
Sirona Recovery, Inc	CARS: CCS-Adult	\$2,407,931
Sirona Recovery, Inc	CARS: Recovery Support Coordination	\$1,564,939
Sixteenth Street Community Health Centers, Inc	CARS: CCS-Adult	\$1,097,448
St. Charles Youth and Family Services	CARS: CCS-Adult	\$916,969
Standard of Excellence Education and Training Center, LLC	CARS: RSS-Employment	\$31,651
Summit Wellness, Inc	CARS: CCS-Adult	\$2,087,311
The Faith Factory, LLC	CARS: CCS-Adult	\$126,609
The Faith Factory, LLC	CARS: Outpatient (75.13)	\$18,688
The Medical College of Wisconsin, Inc	CARS: Grief Outreach	\$121,911
Unbreakable Commitments Home and Health, LLC	CARS: Adult Family Home	\$87,224
Unique Unity, LLC	CARS: Adult Family Home	\$564,068
United Community Center, Inc.	CARS: CCS-Adult	\$12,239
United Community Center, Inc.	CARS: Day Treatment (75.12)	\$10,675
United Community Center, Inc.	CARS: Med Monitor Residential (75.11)	\$836,114
United Community Center, Inc.	CARS: Outpatient (75.13)	\$42,960
United Community Center, Inc.	CARS: Recovery Support Coordination	\$446,290
Vital Voices for Mental Health	CARS: CCS Survey	\$110,000
Vital Voices for Mental Health	CARS: SUPRT Survey	\$124,299

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the Mental Health Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Vivent Health, Inc	CARS: Online Depot and Narcan	\$51,143
WestCare Wisconsin, Inc	CARS: Access Point	\$133,535
Willow Creek Ranch, Inc	CARS: CCS-Adult	\$118,785
Wisconsin Behavioral Services	CARS: Recovery Support Coordination	\$210,394
Wisconsin Community Services, Inc.	CARS: Access Point	\$211,897
Wisconsin Community Services, Inc.	CARS: CCS-Adult	\$5,463,137
Wisconsin Community Services, Inc.	CARS: Community Support Program	\$3,827,211
Wisconsin Community Services, Inc.	CARS: Crisis Case Management	\$399,834
Wisconsin Community Services, Inc.	CARS: Office of Consumer Affairs	\$300,000
Wisconsin Community Services, Inc.	CARS: Outpatient (75.13)	\$15,220
Wisconsin Community Services, Inc.	CARS: Outpatient-MH	\$14,453
Wisconsin Community Services, Inc.	CARS: Peer Support Academy	\$100,000
Wisconsin Community Services, Inc.	CARS: Recovery Support Coordination	\$594,535
Wisconsin Community Services, Inc.	CARS: Targeted Case Management	\$566,493
A.B.D.H. Counseling Services, LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$65,000
AdkinsCounselingServices, LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$680,000
Alternatives in Psychological Consultation, S.C.	WRAP: Youth CCS-Service Facilitation and Ancillary Services	\$1,625,000
Alternatives in Psychological Consultation, S.C.	WRAP: REACH Crisis Care Coordination & Stabilization	\$1,150,000
Ambrose Place MKE LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$685,000
Aneu Beginning LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$37,500
Anu Family Services Inc.	WRAP: Youth CCS-Ancillary Services	\$235,000
Anu Family Services Inc.	WRAP: REACH Crisis services	\$35,000
Ascent for Life, Inc.	WRAP: Youth CCS-Yoga, fitness	\$175,000
Bloom Art and Integrated Therapies, Inc	WRAP: Youth CCS-Psychotherapy	\$95,000
Bracy Psychological Services and Stress Management Institute, LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$195,000
Carlson Consultants LLC	WRAP: Youth CCS-Fitness and Peer support	\$30,000
Column Rehab Services, Inc.	WRAP: Youth CCS-Individual skill and other services	\$185,000
Community Harbor LLC.	WRAP: Youth CCS-Ancillary Services	\$430,000
Community Harbor LLC.	WRAP: REACH Crisis Care Coordination & Stabilization	\$230,000
Current Initiatives Counseling Service II LLC	WRAP: Youth CCS-Psychotherapy	\$40,000
Dominion Behavioral Health Services LLC	WRAP: Youth CCS-Psychotherapy	\$135,000
Educates, LLC	WRAP: Youth CCS-Individual skill and other services	\$540,000
Evergreen Wellness MKE	WRAP: Youth CCS-Psychotherapy	\$80,000
Genesee Community Services LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$260,000
GLOW Services, LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$120,000
Goodwill Industries of Southeastern WI Inc.	WRAP: Youth CCS-Employment related training	\$57,000

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the Mental Health Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Healing Starts Today Limited Liability Company	WRAP: Youth CCS-Psychotherapy	\$6,500
Holistik Connections, LLC	WRAP: Youth CCS-Equine therapy and other ancillary services	\$290,000
Inspire MKE LLC	WRAP: Youth CCS-Ancillary services	\$290,000
Inspire MKE LLC	WRAP: REACH Crisis Care Coordination & Stabilization	\$130,000
Integration Healing - Alivio Integral LLC	WRAP: Youth CCS-Psychotherapy, art therapy, yoga, wellness management	\$75,000
Jewish Family Services, Inc.	WRAP: Youth CCS-Ancillary services	\$530,000
Kennedy's Circle Of Wellness LLC	WRAP: Youth CCS-Ancillary services	\$110,000
La Causa, Inc.	WRAP: Youth CCS-Ancillary services	\$785,000
Lad Lake, Inc.	WRAP: Youth CCS-Psychotherapy, substance abuse and other ancillary services	\$325,000
Lad Lake, Inc.	WRAP: YCFS - Girls only	\$1,300,000
Laurabeth Swift, LLC	WRAP: Youth CCS-Psychotherapy	\$110,000
LeAnn Spahn dba Spahn Clinical Services	WRAP: Youth CCS-Psychotherapy	\$15,000
Lifting Individuals Forward Everyday, LLC	WRAP: Youth CCS-Psychotherapy, substance abuse and other ancillary services	\$140,000
Lutheran Social Services of Wisconsin and Upper Michigan, Inc.	WRAP: Youth CCS-Crisis care coordination and Psychotherapy	\$140,000
Lutheran Social Services of Wisconsin and Upper Michigan, Inc.	WRAP: REACH Crisis Care Coordination & Stabilization	\$425,000
MD Therapy LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$1,250,000
Mahleah Calderon	WRAP: Youth CCS-Psychotherapy	\$95,000
Mindstar Counseling, LLC	WRAP: Youth CCS-Psychotherapy, substance abuse and other ancillary services	\$435,000
Multicultural Trauma and Addiction Treatment Center of Wisconsin, LLC	WRAP: Youth CCS-Psychotherapy, substance abuse and other ancillary services	\$11,000
Navarro Professional Counseling Services LLC	WRAP: Youth CCS Psychotherapy and other ancillary services	\$1,050,000
New Hope & Destiny, II, Inc	WRAP: Youth CCS-Ancillary services	\$90,000
New Hope & Destiny, II, Inc	WRAP: REACH Crisis Care Coordination	\$20,500
NorthShore Psychotherapy Associates	WRAP: Youth CCS-Psychotherapy and diagnostic evaluations	\$12,000
Nurse1 Staffing LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$875,000
Outreach Community Health Centers, Inc.	WRAP: Youth CCS-Psychotherapy	\$6,750
Pathfinders Milwaukee, Inc.	WRAP: Youth CCS-Care coordination, psychotherapy and other ancillary services	\$1,650,000
Positive Outlook Clinical Services LLC	WRAP: Youth CCS-Psychotherapy, substance abuse and other ancillary services	\$790,000
Professional Services Group, Inc	WRAP: Youth CCS-Psychotherapy, substance abuse, peer support and other ancillary services	\$1,100,000
Psychological Purposes LLC	WRAP: Youth CCS-Psychotherapy and diagnostic evaluations	\$160,000
Rae of Hope LLC	WRAP: Youth CCS-Ancillary services	\$235,000

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the Mental Health Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Rae of Hope LLC	WRAP: REACH Crisis Care Coordination	\$390,000
Rawhide, Inc.	WRAP: Equine therapy, psychotherapy, psychoeducation	\$7,000
RISE Youth and Family Services, LLC	WRAP: REACH Crisis services	\$35,000
Riverstone Counseling + Crisis Services LLC	WRAP: Youth CCS-Ancillary services	\$950,000
Riverstone Counseling + Crisis Services LLC	WRAP: REACH Crisis Care Coordination	\$290,000
Sebastian Family Psychology Practice, LLC	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$300,000
Sixteenth Street Community Health Centers, Inc.	WRAP: Youth CCS-Psychotherapy and diagnostic evaluations	\$5,000
St. Charles Youth and Family Services	WRAP: Youth CCS-Care coordination, employment related skills	\$1,250,000
St. Charles Youth and Family Services	WRAP: REACH Crisis Care Coordination & Stabilization	\$800,000
St. Charles Youth and Family Services	WRAP: Options Counseling	\$1,740,638
Unity Youth and Family Services, LLC	WRAP: Youth CCS-Ancillary services	\$145,000
Unity Youth and Family Services, LLC	WRAP: REACH Crisis Care Coordination	\$65,000
Wellpoint Care Network	WRAP: Youth CCS-Psychotherapy and other ancillary services	\$855,000
Wisconsin Community Services, Inc.	WRAP: Youth CCS-Care coordination and other ancillary services	\$540,000
Wisconsin Community Services, Inc.	WRAP: REACH Crisis Care Coordination	\$925,000
Christine Shafer DBA The SEA Group	WRAP: Youth CCS-Ancillary services	\$250,000
Milwaukee Lesbian/Gay/Bisexual/Transgender Community Center, Inc.	WRAP: Youth CCS-Ancillary services	\$40,000
Peer Specialists Limited	WRAP: Youth CCS-Ancillary services	\$15,000
Rubies Corporation	WRAP: Youth CCS-Ancillary services	\$5,000

Strategic Program Area: Management**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	(418,244)	(2,287,650)	0	46,800	46,800
Revenues	205,904	1,496,513	0	46,800	46,800
Tax Levy	(624,147)	(3,784,163)	0	0	0
Full Time Pos (FTE)	97.00	103.00	82.00	74.00	(8.00)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Impaneling Requests Processed	4,024	5,061	4,120	5,106

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Patient Revenue Collected /Billed Revenue	78.50%	71.90%	78.50%	78.50%
Revenue Dollars/Fiscal Staff	\$5,071,929	\$6,848,237	\$6,260,238	\$7,691,751

Strategic Overview:

Management and Support Services provides fiscal management, compliance, and quality assurance to support Behavioral Health Services.

Strategic Implementation:

2027 Management and Support Services expenses are budgeted at \$15,979,391 compared to the \$18,322,044 of the 2026 adopted budget. Expenses in this service area net to \$0 through allocation to BHS's other service areas.

Expenditures decrease by \$2,295,843 in 2027, due to a combination of contract eliminations, reduced professional services, and position changes. Appreciating the DHHS and BHS strategic priority given to navigation and connection to care for Milwaukee County residents, DHHS (agency 800) retains the IMPACT Connect contract for CY2027 and, given current utilization, re-allocate the expense equally among the various divisions of the Department. BHS retains a \$46,800 of the \$156,000 expense in its operating budget. That amount of \$46,800 is covered by BHS reserve funding in 2027. A reduction in a professional services agreement which supports grant writing and grant management accounts for an additional \$153,400 in savings. Other service and commodity accounts are adjusted based on year-over-year usage trends. Position changes described below further reduce expenditures, leaving a total net reduction of \$852,718 in this strategic program area.

The following changes to Positions are included in the 2027 budget:

- 1.0 FTE Health Data Analyst is abolished
- 1.0 FTE Advocate Client Rights is abolished
- 1.0 FTE Integrated Services Manager is abolished
- 1.0 FTE Clerk Medical Records is abolished
- 1.0 FTE Coordinator Billing is abolished
- 1.0 FTE Associate Accountant BHS is transferred to Agency 800
- 1.0 FTE Accountant III BHS is transferred to Agency 800

1.0 FTE Medical Services Manager is abolished effective April 2027

1.0 FTE Collections Specialist is created

1.0 FTE Patient Accounts Lead is created

1.0 FTE Administrative Manager was abolished in March 2026.

1.0 FTE Chief Director Medical was abolished in March 2026.

Strategic Program Area: MHEC & Inpatient Charges**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	17,049,803	16,620,251	16,681,329	16,329,712	(351,617)
Revenues	1,340,407	26,268	0	0	0
Tax Levy	15,709,395	16,593,983	16,681,329	16,329,712	(351,617)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Inpatient Days Funded at Partner Facilities	6,080	6,318	5,000	6,000
MHEC Admissions	7,824	7,975	8,188	8,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent of Clients Returning to MHEC within 30 days	12.80%	13.80%	14.00%	14.00%

Strategic Overview:

The Mental Health Emergency Center (MHEC) is a public-private joint venture. The facility operates as a psychiatric emergency room and micro-hospital to stabilize patients in need of emergency psychiatric services.

This service area includes costs for placements at partner psychiatric hospitals such as Granite Hills, Mendota Mental Health Institute, and Winnebago Mental Health Institute.

Strategic Implementation:

The 2027 budget includes \$5.7 million in annual membership payments to MHEC consistent with previous years budgets. Payments for inpatient psychiatric care at Granite Hills, Mendota Mental Health Institute, Winnebago Mental Health Institute, and other partner facilities increase by \$1.1 million based on patient volume trends. Other expenses include a \$900,000 decrease for debt service payments related to completion of bond repayment for MHEC facility construction. Other offsets include \$500,000 in decreased interdepartmental charges.

Additional Program Details:

The 30-day readmission rate for MHEC is specific to the involuntary admissions available for reporting in BHS's information system.

Strategic Program Area: Crisis Intervention Services**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	20,599,238	24,325,086	28,173,394	29,326,375	1,152,981
Revenues	6,277,078	8,710,482	10,067,535	10,087,772	20,237
Tax Levy	14,322,160	15,614,604	18,105,859	19,238,603	1,132,744
Full Time Pos (FTE)	114.50	112.25	110.00	114.00	4.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Crisis Mobile Team - Mobiles Completed	8,604	8,296	8,300	8,300
Crisis Resource Center Admissions	263	320	240	320
Crisis Stabilization Admissions	81	73	70	70

Strategic Overview:

Crisis Intervention Services includes the following services: Access Clinics, Crisis Assessment Response Team (CART), Crisis Resource Centers (CRC), Crisis Stabilization Houses (CSH), Community Linkage and Stabilization Program (CLASP) the Crisis Transport Team, Crisis Care Coordination and Milwaukee Mobile Crisis (MMC).

Strategic Implementation:

2027 Crisis Intervention expenditures increase by a total of \$1.5 million compared to the 2026 adopted budget. Personnel costs increase by \$800,000. Vendor payments increase by \$1.0 million, due to an increase in Crisis Resource Center (CRC) payments which are partially offset by the elimination of the 211 Impact funding for a total expense reduction of \$300,000. 211 Impact had previously been funded with BHS reserves in 2026. Other accounts are adjusted based on utilization trends.

The following changes to Positions are included in the 2027 budget:

2.0 FTE Psychiatric Technician and Transporter PT are created to support increased transport demand associated with higher CRC utilization.

1.0 FTE Sr. Manager Community Crisis Services is created in March 2026.

Strategic Program Area: CARS**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	113,238,987	120,893,433	113,669,124	111,530,979	(2,138,145)
Revenues	93,067,772	97,122,799	96,605,157	99,631,300	3,026,143
Tax Levy	20,171,215	23,770,633	17,063,967	11,899,679	(5,164,288)
Full Time Pos (FTE)	55.00	56.00	60.00	62.00	2.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
AODA Residential - Average Enrollment	187	208	150	150
Community Support Program - Average Enrollment	1,067	1,021	947	1,000
Comprehensive Community Services - Average Enrollment	1,566	1,585	1,600	1,600
Number of Unique Clients Served	11,573	11,435	11,463	11,463
Recovery Support Coordination - Average Enrollment	675	605	655	655
Recovery Support Services - Average Enrollment	93	74	80	80
Targeted Case Management - Average Enrollment	675	685	715	715

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Average Experience Survey Score (BHS)	4.5	4.5	4.0	4.5
Average Satisfaction Survey Score (CCS)	94.00%	89.00%	90.00%	90.00%

Strategic Overview:

Community Access to Recovery Services (CARS) includes, Comprehensive Community Services (CCS), Community Support Program (CSP), Targeted Case Management (TCM), Community Based Residential Facilities (CBRF) and Adult Family Homes (AFH), and Milwaukee County's Community Substance Use Disorder (SUD) Service program, an alcohol, drug treatment, and recovery service system.

Strategic Implementation:

The 2027 CARS budget includes a \$2.14 million decrease in expenditures due to the following changes:

Community Based Residential Facility (CBRF) and Adult Family Home (AFH) costs are increased based on current enrollment trends (\$1.3 million increase) and assumed savings of \$650,000 by consolidating provider rates.

Substance Use Disorder (SUD) expenditures and revenues are decreased by \$1.0 million primarily due to elimination of the \$500,000 million[LP3.1][MF3.2] Injection Drug Use Treatment (IDUT) grant due to changes in how funds are allowed to be used for block grant funds. Expenditure adjustments include elimination of Outpatient Plus, SUD Residential room and board rate reduction from \$53 to \$33 per day, and Bridge Housing authorizations to account for the loss of funding. We would recommend that WCS' Outpatient Plus Program be made a part of the Bridge Housing network, operating as a bridge housing provider at bridge housing rates beginning 1/1/2027.

\$200,000 to support Oxford House is shifted to BHS reserve funding in 2027 with the intention of ending tax levy support for this program in 2028.

Adult CCS vendor agencies will no longer receive tax levy funding during client enrollment period. This will increase the time between initial enrollment and service date for some consumers for a net tax levy savings of \$140,000.

\$450,962 in BHS reserve funding was budgeted in 2026 to support the following contracts: Our Space Psychosocial Clubhouse, Grand Avenue Club Clubhouse, and Our Space Parachute House. This reserve funding and related expenditures are eliminated in the 2027 budget.

SAM funds will no longer support housing support services, shifting to only fund basic needs support for a net savings of \$30,000. SAM funds have historically provided housing and basic-needs assistance for individuals receiving behavioral health or addiction recovery services, covering housing-related expenses such as first month's rent and security deposits when other community resources are unavailable. CARS consumers in need of housing supports will be referred to the 1915(i) Housing Support Services program through Milwaukee County Housing Division.

GoPass subsidy for CARS consumers is eliminated for a savings of \$10,000.

Targeted Case Management (TCM) program expenditures are reduced by \$928,158. This reduction reflects current utilization and does not reflect a change in contracted TCM network capacity.

Interdepartmental charges to CARS are reduced by \$2.3 million. Other CARS contracts are adjusted based on utilization trends. In addition to grant and reserve funding revenue changes listed above, patient revenues are adjusted based on current service volume and cost report experience for a net increase of \$3.4 million.

Additional Program Details:

The following changes to positions are included in the 2027 budget:

- 1.0 FTE Community Program Liaison is created.
- 1.0 FTE Integrated Services Coordinator is created at a cost of \$85,661 to serve as Community Support Program Director.
- 1.0 FTE CCS Administrator is abolished.

Strategic Program Area: Youth Mental Health**Service Provision:** Mandated**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	56,403,511	43,630,539	57,457,210	53,840,323	(3,616,887)
Revenues	51,569,506	34,320,394	50,341,014	46,627,034	(3,713,980)
Tax Levy	4,834,005	9,310,145	7,116,196	7,213,289	97,093
Full Time Pos (FTE)	47.00	43.00	30.00	34.00	4.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Connections made from Resource and Referral Line	6,137	6,804	7,800	7,250
Owens Place Unique Visits per year	5,650	5,290	7,800	5,500
Youth Comprehensive Community Services (CCS) - Year-End Enrollment	964	1,042	1,250	1,200
Youth REACH-Crisis (Crisis Care Coordination) Year-End Enrollment	159	290	350	425

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Family Satisfaction with CCS Care Coordination (5.0 Scale)	4.0	4.1	4.1	4.2
Family Satisfaction with REACH Crisis Care Coordination (5.0 Scale)	4.7	4.5	4.2	4.2
Percentage of youth who achieved permanency at disenrollment - REACH Crisis & CCS	74.1%	99.0%	75.0%	95.0%

Strategic Overview:

Wraparound Milwaukee-Children's Community Mental Health (WM) is the Behavioral Health Services (BHS) entity that manages voluntary, community-based mental health services for children, adolescents, and young adults ages 5-23 in Milwaukee County with serious mental health or emotional needs. Core programs rely on care coordination that promotes parental and youth driven care through the Wraparound Process, creating access to supportive services across a continuum that includes the Milwaukee County Mental Health Clinic, Owens Place Drop-in Resource Centers, Recovery Engagement Assessment Crisis and Housing (REACH)-Crisis Care Coordination, Youth Crisis Care Coordination (YCCC), and Comprehensive Community Services (CCS) for Youth, including multiple program models that support Coordinated Specialty Care for youth at high risk for psychosis, suicidality, and other self-harming struggles.

Strategic Implementation:

The 2027 Wraparound Milwaukee (Youth Mental Health) budget decreases both expenditures by \$3.6 million and revenues by \$3.7 million based on ongoing enrollment trends and updated revenue assumptions.

Youth CCS direct service expenditures account for the largest share of the reduction, decreasing by \$3.6 million. CCS enrollment has grown in recent years and is projected at 1,200 youth in 2027. This reflects a plateau in growth relative to the enrollment of 1,250 youth assumed in the 2026 budget. A modest reduction in the average number of services per youth also contributes to a corresponding \$3.85 million decrease in CCS revenues with current write-off trends.

Services without direct Medicaid funding such as literacy support, female specific programming, and parenting skills are eliminated for an expenditure reduction of \$250,000. These services were funded through BHS reserves in 2026.

REACH-Crisis Care Coordination enrollment is expected to increase to 425 youth by year-end. Direct service REACH-Crisis expenditures are budgeted at \$4.7 million in 2027, an increase of \$290,527 over 2026.

Grant revenues and related expenses are reduced by \$122,153 primarily due to the sunset of the National Child Traumatic Stress Initiative in September 2026.

Interdepartmental charges to this service are reduced by \$2.0 million.

Additional Program Details:

The following changes to Positions are included in the 2027 budget:

- 1.0 FTE Clinician Emergency Services is created
- 2.0 FTE Crisis Care Coordinator Youth are created
- 1.0 FTE Program Manager is abolished
- 1.0 FTE Assistant Administrative BHS is abolished

Mid-year changes included in the 2027 budget:

- 2.0 FTE Crisis Care Coordinator Youth are created
- 1.0 FTE Psychologist is created
- 1.0 FTE Community Program Liaison is created
- 1.0 FTE Coordinator Integrated Services is abolished

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	60,418,902	70,723,422	80,370,765	83,812,808	3,442,043
Operations Costs	127,426,807	89,928,712	87,659,068	88,997,113	1,338,045
Debt & Depreciation	0	28,480	0	0	0
Capital Outlay	250,385	356,536	215,593	215,593	0
Interdepartmental Charges	11,905,029	16,214,262	14,397,639	18,219,194	3,821,555
Total Expenditures	\$200,001,123	\$177,251,412	\$182,643,065	\$191,244,708	\$8,601,643
Revenues					
Other Direct Revenue	4,285,599	3,335,938	4,946,804	5,583,350	636,546
State & Federal Revenue	169,713,486	130,928,168	133,401,637	135,618,763	2,217,126
Indirect Revenue	0	0	0	0	0
Total Revenues	\$173,999,085	\$134,264,106	\$138,348,441	\$141,202,113	\$2,853,672
Tax Levy	\$26,002,038	\$42,987,306	\$44,294,624	\$50,042,595	\$5,747,971
Personnel					
Full Time Pos (FTE)	607.75	693.80	730.80	735.25	4.45
Overtime \$	2,094,358	1,812,383	911,172	1,180,770	269,598
Seasonal/Hourly/Pool	19,367	34,367	51,783	11,060	(40,723)

Department Mission:

Empowering safe, healthy, and meaningful lives.

Department Vision:

Together, creating healthy communities.

Department Description:

The Department of Health and Human Services (DHHS) includes the following service areas:

- Director's Office and Management Services
- Children Youth and Family Services
- Aging and Disabilities Services
- Housing Services
- Child Support Services
- Behavioral Health Services (budgeted in Agency 630)

Major Changes

- Total expenses increase by \$8.6 million. This is primarily due to a \$3.8 million increase interdepartmental charges and a \$3.4 million increase in personnel costs, mainly due to increases in fringe costs. The largest program-level driver is a \$2.1 million increase in mandated Wisconsin Department of Corrections (DOC) youth corrections placement costs and a \$1.0 million federal FORGE Fatherhood grant spending in Child Support Services. These increases are offset by reductions in community youth justice services and decreases in older adult services due to an anticipated decline in Older American Act funding.
- Total revenues increase by \$2.8 million. This is primarily driven by a \$1.6 million increase in Children, Youth and Family Services revenue, reflecting new state grant and reimbursement funding tied to youth correctional placement programs and an increase in Chil-

dren's Long-Term Support enrollment growth. Child Support Services revenue increases \$1.3 million, driven by the \$1.0 million FORGE grant and \$0.5 million in updated state and performance-based revenue. Other major changes include a \$0.3 million increase in Housing Services revenue and a \$0.4 million decrease in Aging and Disabilities Services revenue due to an anticipated decline in Older Americans Act funding.

- The 2027 budget includes a net increase of 4.45 FTE. Administrative/support positions are decreased by a net 6.0 FTE abolished and 4.0 FTE unfunded, while direct service positions are created to support Coordinated Entry, Aging and Disabilities Resource Center, and Children's Long-Term Support caseload growth.
- The 2027 budget assumes a DOC rate of \$1,000 per day for Milwaukee County youth in state correctional settings.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
2-Story Creative	Director's Office: Graphic Design	\$35,000
2-Story Creative	Director's Office: Marketing	\$13,580
IMPACT Connect	Director's Office: Annual licensing/maintenance	\$156,000
Medical College of WI	Director's Office: Chief Health Policy Advisor	\$117,000
Quick Financial Solutions, LLC	Management Services: Financial Services	\$115,000
A.B.D.H. Counseling Services, LLC	CYFS: Clinical Services	\$5,000
AKNU Direction LLC dba Keys to Life Living Center	CYFS: Group Home Services	\$250,000
Amergis Healthcare Staffing Inc.	CYFS: Temp Healthcare Staffing	\$99,000
AMRI Counseling Services	CYFS: Therapy Services	\$15,000
Anu Family Services Inc	CYFS: Respite Care	\$99,000
Behavioral Consultants, Inc	CYFS: Clinical Services	\$20,000
Bloom Art and Integrated Therapies Inc.	CYFS: Summer youth employment initiative	\$79,176
BoyzLIFE LLC	CYFS: Group Home Services	\$250,000
Bridge to Brighter, Inc.	CYFS: Supportive Independent Living Services	\$50,000
Center for Behavioral Medicine SC	CYFS: Dialectical Behavior Therapy Training Services	\$100,000
Christine Shafer dba The SEA Group	CYFS: Advocacy and Education Support for Youth and Caregivers	\$99,000
Curative Care Network	CYFS: Birth-to-3 Services	\$2,677,288
Frazier Support Services	CYFS: Group Home/Crisis Group Home	\$250,000
Fueling Your Fire Music Academy LLC	CYFS: Music Therapy	\$10,000
HEAR Wisconsin	CYFS: Birth-to-3 Services	\$25,000
Home 4 the Heart, Inc.	CYFS: Group Home Services	\$250,000
House of Love Youth Homes Inc. dba House of Love and House of Love II	CYFS: Group Home/Crisis Group Home	\$250,000
La Causa, Inc.	CYFS: Foster Home Services	\$250,000
Lad Lake, Inc.	CYFS: Residential Care Center placements	\$4,000,000
LauraBeth Swift LLC	CYFS: Therapy Services	\$99,000
Lutheran Social Services of Wisconsin and Upper Michigan, Inc.	CYFS: Residential Care Center placements	\$500,000
MD Therapy LLC	CYFS: AODA Education/Group Therapy	\$85,000
The Medical College of Wisconsin, Inc	CYFS: Detention/MCCY Physician & Medical Svcs	\$215,622

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Vendor	Contract Description	Contract Amount
The Medical College of Wisconsin, Inc	CYFS: Credible Messengers	\$250,000
Men of Men, Inc.	CYFS: Group Home Services	\$250,000
Milwaukee Area Technical College District	CYFS: Culinary Arts Program	\$50,000
Milwaukee Community Crossroads Inc	CYFS: Credible Messengers	\$250,000
Moe's Transitional Living Center Inc.	CYFS: Group Home/Crisis Group Home	\$250,000
Mount Castle Transitional Living Services, LLC.	CYFS: Transitional Housing program for Independent Living	\$250,000
New Hope & Destiny Home II, Inc.	CYFS: Group Home/Crisis Group Home	\$350,000
Next Chapter Living Center Inc.	CYFS: Group Home Services	\$250,000
Norris, Inc. dba Norris Adolescent Center	CYFS: Residential Care Center placements	\$1,200,000
Orbis Partners LLC	CYFS: YASI Screening/Assessments	\$15,000
Penfield Children's Center	CYFS: Birth-to-3 Services	\$1,699,451
Positive Alternatives Inc.	CYFS: Group Home Services	\$250,000
Psychological Assessment Services, LLC	CYFS: Clinical Services	\$7,500
Racine County	CYFS: YDCC Bed Rental Agreement	\$1,314,000
Rawhide, Inc.	CYFS: Residential Care Center placements	\$2,500,000
Revive Youth & Family Services LLC	CYFS: Group Home Services	\$200,000
Running Rebels Community Organization Inc.	CYFS: Credible Messengers	\$270,000
Running Rebels Community Organization Inc.	CYFS: IMP Aftercare	\$439,551
Running Rebels Community Organization Inc.	CYFS: Restorative Pathways Program/SRCCCY	\$1,281,447
Saint Francis Children's Center	CYFS: Birth-to-3 Services	\$884,261
Schmied Inc. Transitional Living and Family Services dba Smith Transitional Living	CYFS: Transitional Living Services	\$250,000
St. Charles Youth & Family Services, Inc.	CYFS: Level II Monitoring	\$1,669,460
St. Charles Youth & Family Services, Inc.	CYFS: Intensive Monitoring Program (IMP)	\$1,367,283
St. Charles Youth & Family Services, Inc.	CYFS: Alternative Sanctions Program	\$260,940
St. Charles Youth and Family Services, Inc	CYFS: Residential Care Center placements	\$3,000,000
Vision Forward	CYFS: Birth-to-3 Services	\$25,000
WestCare Wisconsin Inc.	CYFS: Credible Messengers	\$250,000
Win-Win Enterprises LLC DBA Boys II Men Transitional Living Home	CYFS: Group Home/Crisis Group Home	\$250,000
Wisconsin Community Services, Inc	CYFS: Community Services & Restitution Coord.	\$172,660
Wisconsin Community Services, Inc	CYFS: Residential Care Center placements	\$1,500,000
Wisconsin Community Services, Inc	CYFS: MST Services	\$369,390
Wisconsin Community Services, Inc.	CYFS: Shelter Care (Male-15/ Female-5)	\$2,124,268
Youth Advocate Programs Inc	CYFS: Summer youth employment initiative	\$77,258
Youth Advocate Programs Inc	CYFS: Credible Messengers	\$250,000
ERAS Senior Network Inc	ADS: Volunteer Driver Program	\$176,500

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Goodwill Industries of Southeastern WI INC	ADS: Case Management and Delivery of HDM	\$1,392,903
Hanan Refugee Relief Group	ADS: Older Adult Refugee Services	\$50,000
Jewish Family Services, Inc.	ADS: Late Life Counseling Services for Older Adults	\$30,000
Legal Action of Of Wisconsin Inc	ADS: Legal Assistance	\$355,295
Milwaukee Community Crossroads Inc.	ADS: Dine Out Services	\$48,000
Milwaukee Community Crossroads Inc.	ADS: Meal site Services	\$125,000
Milwaukee Community Crossroads Inc.	ADS: Multicultural Senior Socialization	\$163,000
Muslim Community & Health Center of Wisconsin Inc	ADS: Home meals	\$25,000
Riverworks Development Corporation	ADS: Financial Navigator Services	\$50,000
Serving Older Adults of Southeast Wisconsin Inc.	ADS: Senior Center Services	\$830,997
Serving Older Adults of Southeast Wisconsin Inc.	ADS: Meal site management	\$125,000
Vital Voices for Mental Health	ADS: Telephone Reassurance Program	\$35,000
WHC MKE, LLC dba zTrip Milwaukee	ADS: Specialized Transportation	\$1,471,021
Capitol Building, LLC	Housing: Master Lease	\$64,968
Community Advocates, Inc.	Housing Supportive Services - West Haven	\$174,132
Community Advocates, Inc.	Housing: Fiscal Agent Management - My Home	\$93,750
Community Advocates, Inc.	Housing: Supportive Housing Case Management - My Home	\$190,913
Community Advocates, Inc.	Housing: Housing Focused Shelter - Domestic Violence	\$26,777
Community Advocates, Inc.	Housing: Housing Focused Shelter - Adult and Family	\$79,378
Community Advocates, Inc.	Housing: Supportive Housing Case Management - Rapid Rehousing DV	\$58,500
Community Advocates, Inc.	Housing: Fiscal Agent	\$500,000
Grand Avenue Club, Inc.	Housing: Supportive Employment Program	\$20,000
Guest House of Milwaukee, Inc.	Housing: Supportive Housing Case Management - My Home	\$130,913
Guest House of Milwaukee, Inc.	Housing: Housing Focused Shelter - Adult and Family	\$83,134
Hope House of Milwaukee, Inc.	Housing: Supportive Housing Case Management	\$59,000
Hope House of Milwaukee, Inc.	Housing: Rent Only Payee Program	\$150,000
Hope House of Milwaukee, Inc.	Housing: Fiscal Agent	\$93,750
Hope House of Milwaukee, Inc.	Housing: Family Allies Rapid Rehousing	\$33,186
Mercy Housing Lakefront	Housing: Supportive Housing Case Management - Johnston Center	\$97,142
Metropolitan Milwaukee Fair Housing Council, Inc.	Housing: Housing Mobility Services	\$310,000
My Way Out, Inc	Housing: Smart Reentry Program - Wraparound Services	\$93,983
Our Community Ltd.	Housing: Smart Reentry Program - Community Engagement Services	\$11,250
Pathfinders Milwaukee, Inc.	Housing: Housing Focused Shelter - Youth	\$30,000
Sirona Recovery, Inc.	Housing: Intensive Housing Case Management	\$153,000

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Sirona Recovery, Inc.	Housing: Housing Supportive Services - United House	\$113,000
Sojourner Family Peace Center	Housing: Housing Focused Shelter - Domestic Violence	\$96,968
The Benedict Center, Inc	Housing: Supportive Housing Case Management - Rapid Rehousing DV	\$58,500
The Cathedral Center, Inc.	Housing: Housing Focused Shelter - Adult and Family	\$217,997
The Medical College of Wisconsin, Inc.	Housing: Smart Reentry Program - Evaluator Services	\$68,431
The Salvation Army	Housing: Housing Focused Shelter - Adult and Family	\$154,080
United Methodist Children's Services of WI, Inc. dba Rooted and Rising-Washington Park	Housing: Housing Supportive Services - Washington Park and Grandview Apartments	\$57,500
Wisconsin Community Services, Inc.	Housing: Housing Supportive Services - Highland Commons	\$120,000
Wisconsin Community Services, Inc.	Housing: Housing Supportive Services - Farwell Studio Apartments	\$90,000
Wisconsin Community Services, Inc.	Housing: Housing Supportive Services - Empowerment Villages	\$206,529
Wisconsin Community Services, Inc.	Housing: Housing Supportive Services - Thurgood Marshall Apartments	\$305,000
Wisconsin Community Services, Inc.	Housing: Keys to Independence Permanent Supportive Housing	\$420,000
Wisconsin Community Services, Inc.	Housing: Housing Supportive Services - Prairie Apartments	\$74,000
A.M.T.C. & Associates LLC	Child Support: Fatherhood Collaboration	\$112,830
Conduent State & Local Solutions Inc	Child Support: Call Center Services	\$576,536
Fathers Making Progress	Child Support: Fatherhood Collaboration	\$185,468
Sojourner Family Peace Center	Child Support: Fatherhood Collaboration	\$6,200
TouchPay Holdings LLC	Child Support: Payment Kiosks	\$38,400
UniteMKE	Child Support: Fatherhood Collaboration	\$118,113
Wisconsin Community Services Inc	Child Support: Fatherhood Collaboration	\$231,415

Strategic Program Area: Director's Office & Veteran Services**Service Provision:** Administrative**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,132,589	600,979	1,147,046	906,018	(241,028)
Revenues	879,358	(1,638,013)	193,375	193,375	0
Tax Levy	253,231	2,238,992	953,671	712,643	(241,028)
Full Time Pos (FTE)	29.00	30.00	53.00	53.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
County Veteran Population Served per FTE	11,800	13,000	13,000	13,000
Quality Assurance Reviews Conducted	35	33	33	33

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Literal Homeless People is Reduced for the Annual HUD Point in Time Count	0	968	925	925
Number of Partners Aligned with Age Friendly Communities Priorities	0	21	15	21
Number of People who Access Behavioral Health Services Increase	0	14,983	18,000	16,000
Percent of Clients Who Report They are Satisfied with Our Services Across the Department	0.00%	81.25%	80.00%	80.00%
Percent of Staff Who Agree They Can Enact No Wrong Door by Being Able to Connect People to Resources Across the Department	0.00%	87.00%	60.00%	90.00%
Percent of Youth Justice Youth Who Recidivate	0.00%	9.00%	13.00%	10.00%

Strategic Overview:

The Director's Office and Management Services provide administrative guidance, budget and accounting, employee training, project and data management, grant monitoring, and contract oversight to all DHHS program areas. This service area also includes Veteran Services, which serves as the principal advocate for Milwaukee County veterans and their families, assisting with the preparation and submission of benefit claims and connecting veterans to the full range of state and federal veterans' benefits through community outreach and education.

Strategic Implementation:

DHHS has aligned its strategic direction around enhancing both individual and community health by addressing social drivers of health. The 2025–2027 DHHS Strategic Plan emphasizes four key focus areas—Community Safety, Housing, Mental and Emotional Wellness, and Age-Friendly Communities. Together, these areas are the framework through which DHHS can effectively advocate for equitable policies at the local, state, and federal levels, ensuring that the needs of the communities it serves are prioritized and met.

Additional Program Details:

Director's Office and Management Services

Over the past few years, substantial progress has been achieved in identifying outcomes and measures around the strategic plan and specific programs and services. Through data dashboards and implementing consistent data collection methods, DHHS continues to track progress in its four focus areas: Community Safety, Housing, Mental and Emotional Wellness, and Age-Friendly Communities.

The 2027 Director's Office and Management Services expenses are budgeted at \$7.8 million compared to \$6.7 in the 2026 adopted budget. The primary drivers of this change include an increase in operations and personnel costs of \$3,135,352 and increased fringe charges of \$978,905. A majority of expenses for this service area are charged out to other DHHS service areas, resulting in a net budgeted expense of \$906,018 and a net tax levy of \$712,643.

As the department continues to reassess its future staffing needs in light of funding challenges, the following position changes are included in the 2027 budget:

Three vacant FTEs are abolished:

- 1.0 FTE Workforce Training and Development Specialist
- 1.0 FTE Accountant II
- 1.0 FTE Associate Accountant

Two FTEs are created:

- 1.0 FTE Communications Manager
- 1.0 FTE Sr Analyst Grants

The Communications Manager is created to support DHHS's expanded responsibilities across Aging Services, Veteran Services, Child Support Services, and ongoing work with Behavioral Health Services, Children, Youth and Family Services, Housing Services, and the Director's Office. The Communications Manager will coordinate communication strategies to ensure residents are connected to services through a "No Wrong Door" model. In addition, the Senior Grants Analyst is created to ensure oversight and compliance with existing and new federal grant requirements and minimize audit and fiscal risk.

The following FTE is funded:

- 1.0 FTE Contract Service Coordinator

The Contract Service Coordinator was previously funded by American Rescue Plan Act (ARPA) revenue which sunsets at the end of 2026. The cost of this position is now sustained through the abolishment of 1.0 FTE Program and Planning Coordinator in Aging and Disabilities Services (ADS).

Finally, the following vacant positions are unfunded:

- 1.0 FTE Healthcare Informatics Training and Support Specialist
- 1.0 FTE Contracts Sourcing and Procurement Manager

IMPACT Connect

Approximately \$109,200 in expenses are added to the Director's Office for IMPACT Connect and Unite Us, a community information exchange supporting coordinated care and closed-loop referrals to address social determinants of health. This represents the non-Behavioral Health Services share of DHHS expenses based on referral volume. Prior to 2027, an IMPACT Connect pilot had been wholly funded through BHS.

Veteran Services

DHHS strives to serve all veterans and their families, with dignity and compassion. This is achieved by providing assistance in the preparation and submission of claims for benefits for which they may be eligible and to serve as their principal advocate on veterans' related issues. Services provided by this office include assisting veterans and their families in determining eligibility for the full range of state and federal veteran's benefits as well as conducting outreach, briefings and benefit seminars at local military units, veteran's organizations, independent/assisted living facilities, and other public venues. As part of DHHS, veterans can more easily access housing and other critical services.

211 IMPACT

Funding of \$338,162 with 211 IMPACT, a central access point for family, health and social service referrals, is eliminated. The services provided by this program transition to the IMPACT Connect program in 2027.

Strategic Program Area: Children, Youth and Family Services

Service Provision: Mandated, Committed

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	102,473,320	74,415,714	75,955,458	82,080,074	6,124,616
Revenues	93,740,775	52,918,047	53,273,086	54,890,296	1,617,210
Tax Levy	8,732,546	21,497,667	22,682,372	27,189,778	4,507,406
Full Time Pos (FTE)	227.00	271.00	276.00	277.00	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Average Daily Population for Juvenile Correctional Placements (DOC/Racine SRCCCY)	16	18	19	19
Average Monthly Children's Long-Term Support (CLTS) Waiver & Community Options Program (COP)	3,494	4,208	4,500	5,000
Number of Admissions to Milwaukee County Youth Detention	1,078	972	1,100	1,100
Number of Birth to 3 Referrals Received	3,462	3,041	3,200	3,500
Number of New Youth Justice Referrals	1,495	1,241	1,500	1,500
Number of Youth Committed to Juvenile Correctional Placements (DOC/Racine SRCCCY)	17	33	20	20
Number of Youth Committed to Milwaukee County Center for Youth (MCCY)	0	0	26	64
Number of Youth Served in Milwaukee County Accountability Program (MCAP)	135	117	140	N/A
Number of Youth Served in the Detention Alternative Programs	935	858	1,000	1,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Average Daily Population in Milwaukee County Youth Detention	119	108	135	103
Completion of Detention Alternative Programs	60%	67%	60%	60%
Completion of Milwaukee County Accountability Program	67%	64%	65%	N/A
Percent of Eligible Children Served by Birth-to-3 Functioning within Age Expectations for Knowledge and Skills at Program Exit	25.30%	31.60%	30.00%	30.00%
Percent of Eligible Children Served by Birth-to-3 Primarily Receiving Services in Natural Environments	100%	100%	100%	100%
Recidivism for Youth on their First Supervision & One Year after the Date of Court	22%	N/A	20%	20%

Strategic Overview:

The Department of Health and Human Services (DHHS), Children, Youth, and Family Services (CYFS) continues to build upon the Children's System of Care to support No Wrong Door for all kids, youth, and families.

Children, youth, and their families have unique needs. DHHS has developed and continues to improve a centralized children's area to provide a seamless experience for children, youth, parents, caregivers, and families who are served across all DHHS service areas.

Children and their families will have support to flourish, actively participate in their community, and experience life in an inclusive and productive manner. CYFS includes services, programs, and interventions targeted to children and young adults, ranging in age from birth to 23 years of age.

"No Wrong Door" means that regardless of how an individual connects to the health and human services system of care, they will have access to all services and resources offered by DHHS and countless community partners. The focus of this effort is to improve the customer experience by more efficiently connecting our residents with the programs or services they need.

CYFS consists of the following areas:

Administration: Provides leadership and administrative oversight, clerical support, grant coordination and quality control, assurance, and improvement to all CYFS areas of operations.

Children's Disability Programs: Implementation and oversight of the programs that serve children, youth, and emerging adults with a disability, including the Birth-to-Three, Children's Long-Term Support (CLTS) Waiver Program, and Children's Community Options Program (CCOP).

Youth Justice Community Based Programming: Development and oversight of all services and programs intended to prevent youth from coming into the youth justice system, divert youth from court involvement and further youth justice involvement and the State Department of Corrections (DOC).

Milwaukee County Youth Detention Center: The Youth Detention Center, located at the Vel R. Phillips Youth and Family Justice Center is licensed for 103 beds and serves youth who are in pre-disposition and post disposition legal status.

Milwaukee County Center for Youth (MCCY): The Milwaukee County Center for Youth serves as the 32-bed Milwaukee County Secure Residential Care Center for Children & Youth (SRCCCY) serving youth who are court ordered into the correctional placement. All youth ordered into the MCCY receive individualized services to meet their court ordered conditions and unique needs, as well as engagement of their family.

Strategic Implementation:

Children, Youth and Family Services continue to support and facilitate the implementation of the children's system of care across the DHHS. This includes ensuring that kids, youth and families get equitable access to the care and services they need in order to thrive and be successful in their homes and communities.

Youth Justice

Transforming Milwaukee County's youth justice system is an ongoing process, and CLTS has assumed a pivotal role in redefining this system. In 2018, the Wisconsin State Legislature adopted Wisconsin Act 185. This legislation enabled the establishment of local secured residential care centers and led to the closure of Lincoln Hills and Copper Lake Schools. Milwaukee County has implemented and opened a SRCCCY, called the Milwaukee County Center for Youth (MCCY), in March 2026. The facility is located at the Vel R. Phillips youth detention center and can serve up to 32 youth, to include the option to serve 4 girls. The MCCY includes the renovation of the two former Milwaukee County Accountability Program (MCAP) housing units and addition of two new living units. The MCCY also includes additional space for education, mental health services, health and dental care, recreation space, a welcome/visitation center, and a culinary arts program space. The MCCY has admitted 35 youth into the program, including 12 kids who transitioned from MCAP, and has not yet reached capacity.

Correctional Placement Charges & Youth Aids Revenue

The 2027 budget assumes an average daily population (ADP) of 19 youth in correctional placements, consistent with 2026 budget assumptions. Placement costs increase by \$2.1 million to a new total cost of \$6.45 million for out-of-county correctional placements due to anticipated increases: the Juvenile Correctional Institution (JCI) rate is expected to increase from \$758 to \$1,000 (effective July 1, 2027 under the 2027-2029 State Budget), plus \$1,200 daily rate for youth placed at the Racine County SRCCCY.

Additionally, Out-of-Home care costs are leveling off. These court-ordered placements are anticipated to be \$12.8 million in the 2027 budget, which is the same as the 2026 budget due to slightly lower placements and anticipated increases in daily rates in both Group Home costs and Residential Care Center (RCC) costs.

The number of youth in secure detention has decreased throughout the year, with a decrease in the average daily population of youth in care, as well as a decrease in the total number of referrals to the youth justice system. Since the opening of the MCCY, the number of total beds in the youth detention center decreased by 24 beds, from 127 to 103 total beds for youth, as the beds allocated to MCAP transitioned to the MCCY. CYFS continue to make efforts to serve youth in the least restrictive setting and advocate to get youth out of secure care as soon as appropriate.

The 2027 Budget assumes \$504,744 in state revenue based on language in Wis. Stat. § 301.373 that provides financial support to counties for any net operating loss incurred serving female juveniles. If a formal agreement with the state is not reached on how to access that funding, additional program cuts will need to be made.

Youth Aids is calculated based on a variety of factors but primarily considers corrections-based metrics such as the number of JCI placements over the most recent three-year period (2023-2025) compared to the statewide total. Milwaukee County's proportion of placements, which had been steadily declining prior to 2022 when they began to rise again, factors into the estimated 2027 contract resulting in a reduction of \$238,572 in Youth Aids revenue from 2026.

The State Department of Children and Families distributes Community Intervention Program (CIP) grant revenue to counties based on a statutory formula with no required match. For the 2027 State Fiscal Year (SFY), CYFS was awarded \$980,258 which is included in the 2027 Budget. This amount is lower by \$111,258 than the funding awarded in 2026 to support the Intensive Monitoring Program, which is administered under a separate provider contract.

Community-Based Alternative Programming

CYFS is dedicated to providing community-based programming that is individualized and meets the unique needs of youth and families that touch the youth justice system. Reinvestment of funds formerly dedicated to DOC placements is needed to tackle racial inequity and provide support to vulnerable populations (i.e. ability, age, gender, etc.) disproportionately impacted by historical and current structural issues. To thrive and be healthy, youth and their families need access to quality care that addresses their underlying needs in a way that promotes dignity. Youth involved in the youth justice system, as well as those transitioning from the Department of Corrections (Lincoln Hills, Copper Lake Schools, and Mendota and the soon to be Type 1 facility in Milwaukee) and their families are also able to engage in all the services and programs available to help maximize opportunities for success in their homes and communities.

CYFS is committed to providing prevention and diversion services for youth who are at risk of becoming involved in the youth justice system, as well as preventing further involvement, through community violence intervention (CVI) efforts. This includes the continued support of the Advance Peace Fellowship, Credible Messengers, housing supports for individuals and families impacted by violence and joining in others for collective impact opportunities across Milwaukee.

CYFS has applied for and been awarded several local, State and Federal grants for 2026 through 2027 to support the children's system of care efforts, community violence interventions, and other community-based services and supports for youth and their families.

The following program reductions are made to community-based services and programs in the 2027 budget:

Reduction of \$532,500 for Credible Messenger Program for a reduced total of \$1,270,000

Reduction of \$55,485 for the Alternative Sanctions Program for a reduced total of \$260,940

Reduction of \$385,374 for the Level II Monitoring for a reduced total of \$1,669,460

Reduction of \$5,000 for the Technical Assistance & TR for Dialectical Behavior Therapy Implementation for a reduced total of \$100,000

The 2027 budget includes the following changes to Youth Justice positions:

2.0 FTE Dialectical Behavior Therapy Skills Facilitator were created in January 2026. These positions are Grant Funded.

1.0 FTE Dialectical Behavior Therapy Skills Supervisor was created in January 2026 This position is Grant Funded.

2.0 FTE Vacant Human Service Worker BI Span Nm's are abolished.

Additional Program Details:

Children's Disability Services

The children's disability services within CYFS include Birth-to-3, Children's Long-Term Support (CLTS) Waiver and Children's Community Options Programs. These programs provide individualized services to meet the children and youth's unique needs. Services can include architectural modifications to homes, educational materials, respite services, recreation, transportation, and many other supportive services so children can remain in their homes or community. The service delivery model of these programs centers on addressing the individualized needs of children and their families to create a pathway of independence for the youth and help keep the children in their homes.

Birth-to-Three is a critical program for those from birth up through age three and follows an educational/therapeutic model that provides support and services to families to ensure that their child is meeting developmental milestones to be ready for school by age three. The service area collaborates with all the major hospitals, clinics, pediatricians, day care providers, child protective services, and community-based agencies to achieve this goal.

In 2027, \$5,225,000 is allocated local Birth-to-3 case management providers, sustaining the increase of \$450,000 from 2026 to help retain existing providers while state and federal funding remains flat even as costs to provide the program have grown. These funds will also help ensure that children continue to receive essential vision and hearing services from sub-contracted providers. An additional \$100,000 in increased Medicaid funding is anticipated in 2027. The Birth-to-3 budget is heavily reliant on county levy and community aid and the State's contracted allocation reflecting both state and federal revenue has remained flat at about \$2.7 million for several years. Birth-to-3 is a federal entitlement, and counties are mandated by the state to provide this service. As enrollment continues to grow, this puts additional strain on Birth-to-3 providers as revenues remain flat. This program is critical for the long-term development of enrolled children and without increased funding, it may cause a decrease in providers.

The children's long-term support (CLTS) waiver program serves children from birth to 22 years of age who are Medicaid-eligible and who have a developmental, mental health, and/or physical disability. The program provides the services and support to help the child and their families to allow them to remain in their homes and out of an institutional setting. CYFS utilizes CLTS funding to deliver critical services through contracted community-based partners and dedicated county staff. Examples of services authorized include respite, counseling and therapy, personal support (bathing, dressing, eating, etc.), home modification, vehicle modification, and electronic equipment purchases.

DHHS continues to expand the CLTS program and serve more children in CLTS. In 2027, additional expenditures and offsetting revenues of approximately \$214,000 create a total budget of \$5.9 million. For the past 4 years, program enrollment has expanded every year. There was a 24.5% increase in the number of children served from 2024 to 2025. CYFS served 2,851 kids in 2024, 3,551 children in 2025 and currently has 4,464 children enrolled in June 2026 with projected enrollment of 4,600 by the end of 2026.

CLTS enrollment is expected to continue to grow with current estimates of 12,000 to 14,000 Milwaukee County children potentially eligible for the program. CYFS added 1.0 FTE Administrative Coordinator position in 2026 to support the onboarding and training of new and existing staff, as well as assist with Medicaid re-enrollment of kids in CLTS. CYFS has also allocated staff to work with children and their families on the CLTS wait list while they are waiting for enrollment. CYFS continues to work with its contracted partners to increase hiring of Support and Service Coordinators to support staff training and development and assist with other tasks and responsibilities within CYFS.

Along with the increased number of children enrolled in CLTS; there has been an increase in the number of dually enrolled children and youth in Comprehensive Community Services (CCS) and CLTS during the past few years. In June 2026, the program had over 327 children dually enrolled in CLTS and CCS and this number is expected to continue to grow as there are over 100 children who are dually enrolled on the wait list. DHHS contracts with a local community-based agency to serve children who are dually enrolled in CCS and CLTS as their case assignments continue to grow.

CYFS oversees the Children's Community Options Program (CCOP), which serves children and their families who are not Medicaid eligible but have a disability and need long-term support. The program provides services for the children and their families that cannot be provided through their insurance or Medicaid, as well as pay for one-time needs. In 2027, funding of \$865,000 is provided for CCOP.

The following changes to positions are included in the 2027 budget:

1.0 FTE Quality and Strategy Manager is Created

1.0 FTE Quality Strategy Coordinator is Abolished

Strategic Program Area: Aging & Disabilities Services**Service Provision:** Mandated, Committed**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	32,195,955	36,581,112	36,721,843	36,156,796	(565,047)
Revenues	26,838,439	30,207,092	29,501,822	29,065,053	(436,769)
Tax Levy	5,357,516	6,374,020	7,220,021	7,091,743	(128,278)
Full Time Pos (FTE)	138.75	173.80	174.80	176.00	1.20

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Caregivers Served through Caregiver Support Grants	227	253	145	250
Evidence-Based Prevention Program Participants (EBPP)	633	589	745	650
Legal Assistance - Seniors Served	557	681	700	650
Legal Assistance - Consultation Hours	4,004	5,724	5,000	5,000
Number of Congregate Meal Sites	22	21	16	18
Number of Congregate Meals Served	171,761	169,232	150,000	150,000
Number of GO Pass Walk-ins	550	268	300	300
Number of Home-Delivered Meals	330,468	310,966	290,000	290,000
Number of Incoming Calls for Information and Assistance	68,477	49,896	70,000	60,000
Number of New IDAP Cases	488	530	250	250
Number of Older Adults Served in Older American Act Programs	12,841	12,373	12,000	12,000
Number of Options Counseling Referrals	11,678	10,847	9,500	10,000
Number of People Reached through Community Outreach	69,376	49,677	50,000	50,000
Number of People Reached through Dementia-Related Training	2,655	696	2,800	2,800
Number of People Trained in EBPP	64	75	35	40
Number of Publicly Funded Long-Term Care Enrollments Completed	3,686	4,491	5,000	5,000
Number of Volunteer Hours Reported	26,557	23,967	22,000	24,000
Percent of GO Pass Referrals Eligible	44%	22%	25%	25%
Senior Centers - Exercise & Fitness Hours	16,838	63,739	62,000	65,000
Senior Centers - Members Served	5,535	5,189	5,000	5,500
Senior Centers -Recreation and Socialization	121,246	120,463	122,000	130,000
Transit/Van Rides Provided to Seniors	61,501	66,574	60,000	62,000
Wellness Checks (Telephone Reassurance Phone Calls)	10,315	12,980	10,000	10,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Cost per Meal	\$12.63	\$12.10	\$13.00	\$13.50
County Senior Centers- Participants report increased social connection	94%	95%	85%	95%
Disability Benefit Specialist Referrals	802	1,344	1,250	1,400
Elder Benefit Specialist Referrals	244	1,189	1,500	1,500
Percent of Contracted Vendors that meet Civil Rights Compliance Requirements	100%	100%	100%	100%
Percent of Customers Served who are People of Color	40%	45%	40%	40%
Percentage of on-time rides through Older Adult Transportation Services OATS	93%	91%	98%	98%

Strategic Overview:

The Department of Health & Human Services (DHHS) Aging and Disabilities Services (ADS) aims to provide inclusive, dignified care for individuals of all ages and abilities. ADS oversees programs such as Adult Protective Services (APS), recreation for persons with disabilities through the Office for Persons with Disabilities (OPD), the Aging and Disabilities Resource Center (ADRC), caregiver support, transportation, and senior centers, helping people live independently and avoid institutionalization placements. DHHS strives to meet their needs while promoting independence and inclusion.

Milwaukee County's Area Agency on Aging (AAA) implements the Older Americans Act, coordinates services for seniors, and advocates for their dignity and autonomy.

ADS also manages the Burial Assistance Program for eligible County residents not on Medicaid and supports the Interim Disability Assistance Program (IDAP), offering monthly aid to adults unable to work due to disability.

In 2027, ADS expenditures decrease by \$565,047 and revenues decrease by \$436,769. The expenditure reduction is due to an anticipated contract change for the Wil-O-Way facilities and minor reductions in service expenditures. Revenue is reduced due to anticipated reductions in Older Americans Act Funding.

Strategic Implementation:

Aging and Disability Resource Center (ADRC)

The ADRC provides information and assistance, options counseling, service access and prevention, benefits counseling, and Long-Term Care entitlement benefits eligibility and enrollment. The resource center connects individuals to community-based services so that they can live independently in the community. Elder and Disability Benefits Specialists within the ADRC assist individuals in gaining access to programs like Supplemental Social Security Income (SSI), Social Security Disability, Medicaid, and FoodShare.

The ADRC is funded through a State grant specific to Aging and Disability Resource Centers and can draw additional federal match funding based on expenditure and time reporting. In 2027, the ADRC is entering into an agreement with three hospital systems resulting in an additional \$300,000 in annual hospital revenue allowing for the addition of 3.0 FTE Advanced Options Counselors. This funding supports expanded ADRC staffing and capacity to address high-acuity cases among hospitalized consumers who need assessment and enrollment in publicly funded long-term care (PFLTC). The 2027 ADRC budget anticipates \$7.2 million in State Resource Center revenue. The budget also assumes a federal match funding increase of \$630,176 from \$7.9 million in 2026 to \$8.5 million in 2027 based on current time-reporting percentages.

Additional Program Details:

Adult Protective Services (APS)

APS is the statutory agency responsible for providing an Adults-At-Risk program which investigates allegations of abuse, neglect, self-neglect, and financial exploitation for vulnerable Milwaukee County residents. APS provides court-related services such as guardianship, protective placements and court comprehension evaluations. These services are provided in partnership with community agencies to ensure long-term support to adults at risk per Wisconsin Statutes.

Office for Persons with Disabilities (OPD)

The Office for Persons with Disabilities (OPD) works to advance accessibility, inclusion, and equal opportunity for people with disabilities throughout Milwaukee County. The office provides leadership, guidance, and support to County departments, community partners, and residents to ensure that programs, services, and facilities are welcoming and accessible to all.

OPD oversees ADA compliance, coordinates accommodations, and collaborates with County agencies to remove barriers and improve the user experience for individuals with disabilities. The office supports public education, community engagement, and initiatives that promote independence, safety, and full participation in community life.

Through partnerships, advocacy, and policy development, the Office for Persons with Disabilities serves as a central resource for accessibility improvements, inclusive programming, and disability rights across Milwaukee County.

In 2027, OPD will lease the Wil-O-Way facilities to the vendor rather than subsidizing their operation through a service contract, resulting in decreases in expenditures of \$280,284 and in revenues of \$159,511. This change will not have an impact on services or programming offered at the facilities.

One-time funding of \$40,000 is included in the 2027 budget to pilot an employment services and job training program for individuals with disabilities. OPD will collaborate with employers and workforce development agencies to enhance job readiness skills for individuals with disabilities through individualized training and support that build essential workplace skills, confidence, and independence. OPD will seek alternative funding to sustain the program beginning in 2028.

OPD Expendable Trust Fund (Org. 0608)

Established in 1983, the Milwaukee County Commission for Persons with Disabilities maintains an expendable trust fund dedicated to benefiting residents with disabilities. The Commission actively promotes initiatives that encourage contributions to this fund, reinforcing its commitment to accessibility and empowerment.

Fund allocations support disability-related community events, ensuring continued advocacy and engagement. Revenue sources include grants and donations. If necessary, OPD is authorized to transfer funds from the Trust Account to cover essential expenses. The 2027 budget anticipates \$10,000 in expenditures for these efforts.

Aging Unit Services

The Milwaukee County Commission on Aging (COA) is the state designated Area Agency on Aging (AAA) for Milwaukee County. The Aging Unit within ADS provides staff support to implement the policies and programs carried out by the Commission on Aging under the Older Americans Act, as well as serves as the required county aging unit under the Wisconsin Elders Act (Wis. Stat. § 46.82). The Aging Unit coordinates aging services for County residents aged 60 and older. The Aging Unit Director reports to the ADS Administrator and works directly with the Commission on Aging and its councils and committees to coordinate aging services throughout Milwaukee County. The Aging Unit serves as the local State Health Insurance Assistance Program (SHIP) for Medicare counseling and administers the AmeriCorps Senior Companions program in Milwaukee County.

The COA distributes federal, state, and local funds through purchase of service contracts with home and community-based agencies to provide a comprehensive network of programs designed to allow older adults to live healthy engaged lives in the community. Available community-based supports include socialization and recreation, telephone reassurance, transportation, late-life counseling, legal services, congregate dining, nutrition counseling, meals on wheels, evidence-based health promotion and disease prevention, and family caregiver support. Additionally, the Aging Unit provides funding for programming in five Milwaukee County owned senior centers and senior dining sites.

The AAA was awarded \$341,153 in Corporation for National and Community Service funding and \$85,858 in state match funds to administer the AmeriCorps Senior Companions program through June 30, 2027. Other changes include a decrease in Nutrition program revenue of \$174,857 due to reductions in Older Americans Act (OAA) and Nutrition Services Incentive Program funding. A decline in Older Americans Act Supportive Services funding, SHIP funding, county tax levy reduction, and the sunset of OAA ARPA and related grant funds resulted in staff reductions and small program funding adjustments. The Alzheimer's Counseling and Community Support Program is eliminated due to duplication of services and funding from this program will be repurposed within Caregiver Support services. A reduction in program funding in the Milwaukee County senior centers will fund the lease of a new part-time senior center site on the north-west side of Milwaukee County to replace the McGovern senior center.

The 2027 budget includes the following position changes:

- 1.0 FTE Clerical Assistant is Created.
- 3.0 FTE ADRC Advanced Professionals were created in July 2026.
- 1.0 FTE Medicare Outreach Specialist was created in January 2026.

0.20 FTE increase is the result of changing a Registered Dietitian PT budgeted at 0.80 FTE to 1.0 FTE

- 1.0 FTE vacant Evidence-Based Health Promotion Coordinator position is unfunded.
- 1.0 FTE vacant Program Coordinator Position is unfunded.
- 1.0 FTE vacant Program Planning Coordinator position is abolished.

Burial Assistance Program

ADS operates the Burial Assistance Program. This program is primarily tax levy funded. Burial services are available to eligible Milwaukee County residents who do not meet Medicaid eligibility.

Additionally, ADS supports the Interim Disability Assistance Program (IDAP) that provides a monthly payment to financially needy residents 18 and older and married couples without children who are unable to work due to disability and have a high probability of receiving Supplemental Security Income (SSI).

Strategic Program Area: Housing Services

Service Provision: Committed, Discretionary

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	46,451,828	46,139,572	47,793,921	49,822,609	2,028,688
Revenues	34,083,665	33,138,404	35,339,329	35,676,309	336,980
Tax Levy	12,368,163	13,001,167	12,454,592	14,146,300	1,691,708
Full Time Pos (FTE)	70.00	75.00	78.00	80.00	2.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Families Receiving Rent Assistance	1,842	1,844	1,820	1,820
Number of HOME Loan Write Offs	0	0	5	5
Number of Individuals Placed by Community Intervention Specialist	454	458	450	450
Number of Loans Served	21	15	40	40

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
% Individuals Maintaining Permanent Housing in Shelter Plus Care (My Home Program) for 6 months	92%	97%	96%	95%
% of Chronically Homeless Individuals Placed by Housing Outreach & Maintaining Housing for 12 Months	98%	96%	97%	95%
Coordinated Entry Assessments Completed by Staff (# of households assessed)	0	0	12,000	12,500
Coordinated Entry Enrollments Completed by Staff (# of households served)	0	0	9,000	9,500

**Activity Data is not available for 2024 and 2025 as Housing Services assumed responsibility for the Coordinated Entry Program in 2026.*

Strategic Overview:

Housing administers the following programs:

- Supportive Housing and Homeless Programs
- Housing Choice Voucher Program
- Community Development Block Grant (CDBG)
- HOME/Home Repair Loans
- Housing Outreach Services
- Real Estate Services

Strategic Implementation:

Overall Budget Changes:

For 2027, expenses increase by \$2,028,688 and revenues increase by \$336,980 for a net tax levy increase of \$1,691,708. The increase in expenditures is primarily due to \$1.6 million in increased operations costs [DL7.1]and \$402,184 in increased personnel costs including the creation of 4.0 FTE Community Intervention Specialists added to support coordinated entry.

Housing First Concept

Housing First is based on the idea that a person's first and primary need is to obtain stable housing. Since launching the initiative in 2015, Housing Services has partnered with BHS, the City of Milwaukee, the Milwaukee Police Department, and provider networks to house individuals and families using the Housing Choice Voucher Program and leveraging other resources, with case management and wraparound services to support long-term stability. These supportive services reduce costly public interventions such as emergency room visits, psychiatric hospitalizations, police responses, and court involvement while improving housing retention. The 2027 budget reflects the continuation of funding for this initiative.

Other programs within Housing Services are overseen by the U.S. Department of Housing and Urban Development (HUD) and include the Community Development Block Grant (CDBG), HOME/Home Repair, and Housing Choice Voucher (HCV) Programs. CDBG funds local community development, services for people with disabilities, and renovations of public facilities. The HOME program provides assistance to low- and moderate-income households with home purchases, rehabilitation, and essential improvements. Home Repair loans support needed repairs to maintain a home. These can include roofing, gutters, siding, doors, windows, electric, plumbing, and heating systems.

The Housing Choice Voucher (Section 8) Program enables individuals to secure and maintain permanent housing in the private market. Real Estate Services is responsible for identifying and investing in affordable housing development opportunities, renovating foreclosed single-family homes, selling them at market rates, and reinvesting the proceeds to acquire additional properties.

Additional Program Details:

Tenant-Based Rent Assistance Program

Despite a nationwide increase, Milwaukee County continues to reduce unsheltered homelessness, with a 75 percent decrease over the past 10 years. Yet, funds for rental assistance have been increasingly difficult to set aside for the purpose of reducing homelessness. Due to the dramatic rise in the cost of rent, Milwaukee County has been unable to issue new Housing Choice Vouchers (HCV) as the program has met its budget cap. This has created challenges within the homeless system as the County's Housing Authority has been the main source of permanent housing for the system.

Through the Tenant-Based Rent Assistance (TBRA) Program, Housing Services can fund security deposits and up to two years of rental assistance for those that meet the federal definition of homelessness. The 2027 Budget includes \$1 million in TBRA funding to place individuals into permanent housing with supportive services. In 2026, \$2.5 million in federal HOME funds were reallocated for this purpose and \$1 million is being applied in 2027 to serve just under 100 participants.

Coordinated Entry

In 2026, Housing Services was named the Milwaukee Continuum of Care Coordinated Entry Lead to unify the county's response to homelessness. The project's goal is to provide timely, transparent, and consistent access to housing through a single coordinated entry point. The initiative serves all Milwaukee County residents facing literal or imminent homelessness with tailored processes for youth, families, veterans, and survivors of domestic violence to reduce barriers, shorten time to housing, and better align providers. The program budget of approximately \$887,257 reflects salary and fringe costs for 7.0 FTEs within Housing Services along with flexible financial assistance.

A separate contract with the Institute for Community Alliances (ICA) which is responsible for overseeing the Homeless Management Information System is maintained and funded separately by United Way.

The 2027 budget is supported by \$410,602 in revenue from the City of Milwaukee, United Way, HUD, CDBG and \$476,655 in tax levy which includes the reallocation of \$50,000 that was previously under contract with 211-IMPACT for coordinated entry services.

Home Repair Program and Lead Hazard Control Grant.

Housing Services continues its work to expand lead remediation in suburban Milwaukee County owner-occupied homes with children experiencing elevated blood lead levels. This work is conducted under the umbrella of the current Home Repair Program. Program staff will work with public health officials, non-profits and other community agencies to assist with outreach activities and education on the rehab process. This effort is funded by a \$7.75 million Lead Hazard Control and Healthy Homes Supplement HUD grant effective March 1, 2025 to March 1, 2029.

Flexible Housing Resources

An appropriation of \$500,000 is continued to provide flexible resources to allow Housing staff to support unsheltered or housing insecure households that have exigent housing needs.

Eviction Prevention Assistance

Funding of \$223,000 is continued in 2027 to assist individuals in staying up to date on their rent and utility payments so that they are able to remain housed.

Emergency Shelters

Funding of nearly \$700,000 is included in the budget for emergency shelters.

MATC FAST Fund

A contract for \$200,000 with the Faculty and Students Together (FAST) Fund, established to address Milwaukee Area Technical College (MATC) student housing insecurity, is eliminated.

Eviction Free MKE

Funding of \$111,250 is provided to continue the contract with Eviction Free MKE for 2027.

The following position changes are included in the 2027 budget:

- 1.0 FTE Community Intervention Specialist is created.
- 1.0 FTE unfunded Executive Assistant position is created to provide administrative support to Housing Services and assist with Coordinated Entry phone intake.
- 3.0 FTE Community Intervention Specialists are created mid-year per.
- 1.0 FTE Vacant Quality Assurance Coordinator is abolished.

Strategic Program Area: Child Support Services

Service Provision: Mandated

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	17,747,430	19,514,035	21,024,797	22,279,211	1,254,414
Revenues	18,456,848	19,638,575	20,040,829	21,377,080	1,336,251
Tax Levy	(709,418)	(124,540)	983,968	902,131	(81,837)
Full Time Pos (FTE)	143.00	144.00	149.00	149.25	0.25

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Court Orders Established	5,608	6,196	5,650	6,200
IV-D Support Collections	\$102,820,611	\$101,259,092	\$108,000,000	\$102,000,000
Office Walk-Ins	27,647	27,689	27,750	27,750
Paternities Established	6,078	6,144	6,100	6,150
Total IV-D Cases	120,466	120,344	120,500	119,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Arrears Collection Rate	57.09%	57.58%	61.00%	61.00%
Current Support Collection Rate	62.46%	62.76%	64.00%	64.00%
Order Establishment Rate	72.84%	73.05%	80.00%	80.00%
Paternity Establishment Rate	85.45%	83.85%	90.00%	90.00%

Strategic Overview:

Child Support Services (CSS) administers Milwaukee County's child support program, focusing on locating absent parents, establishing paternity, and enforcing support orders to ensure children receive support from both parents whenever possible. The agency operates through five key areas: Establishment, Case Management, Financial, Legal, and Operations, each handling specific aspects of the child support process from legal aspects to disbursement of payments and infrastructure support. CSS is dedicated to the goal of ensuring that all children are supported by both parents whenever possible. Recent performance data shows a slight increase in order establishment (from 72.84% to 73.05%), current support collections (from 62.46% to 62.76%), and arrears collections (from 57.09% to 57.58%) However, there have been slight declines in other key metrics, including paternity establishment (from 85.45% to 83.85%) and caseload (from 120,466 to 120,344).

Strategic Implementation:

In 2026, Milwaukee County Child Support Services (CSS) completed the implementation of a secondary cash payment window at the Marcia P. Coggs Building, as well as a cash kiosk in the community at Gee's Clippers, allowing participants the ability to make payments outside of the Courthouse.

CSS completed the launch of a comprehensive screening and referral system and established cross-agency service coordination, aligning with the "No Wrong Door" initiative.

CSS expanded its platform to radio and television advertising to promote awareness for CSS satellite offices, letting people know there are options in the community at a location near them, ready to assist. CSS continues to have a presence at community events, offering information to help understand what services are available.

In 2026, CSS launched its Housing Assistance Program following extensive planning and program development in late 2025 and the award of a \$99,000 housing stabilization grant. The program was created to address housing instability among custodial and non-custodial parents with open child support cases by providing targeted financial assistance designed to prevent homelessness, secure stable housing, and improve family well-being. This grant specifically assists with outstanding rent, security deposits, utilities, moving expenses, application fees, home repairs, water bills, cleaning services, and purchasing or replacing furniture and appliances on a case-by-case basis to secure stable housing and improve family well-being.

Recognizing that housing challenges are often accompanied by behavioral health needs, CSS also launched its Behavioral Health Referral Initiative in January 2026 after establishing referral pathways and program partnerships in late 2025. This initiative was developed to expand access to behavioral health resources for parents and family members who may not otherwise engage with traditional service systems. The Behavioral Health Referral Initiative supports the CSS broader goal of an increased presence in the community and ensuring families have access to a continuum of supportive services that address both immediate and underlying challenges affecting family stability. Through ongoing engagement with participants, staff have identified behavioral health concerns that may impact employment, parenting, family relationships, and overall well-being.

In the fall of 2026, CSS will launch the youth-focused Child Support Services Education "What's the Rush" presentation, an age-appropriate educational program designed to engage high school aged youth to understand the real-life impacts of early parenthood, financial responsibility, and child support obligations.

In September 2025, CSS closed out the Fatherhood FIRE (Family-focused, Interconnected, Resilient, and Essential) program. FIRE was a five-year federal Healthy Marriage and Responsible Fatherhood grant awarded to CSS by ACF-OFA in 2020. Over the five-year period, CSS enrolled over 1,800 fathers with 1,400 fathers completing at least 90% of the primary workshops. Also, in September 2025 CSS applied for and was awarded the Family Opportunity, Resilience, Grit, Engagement - Fatherhood (FORGE Fatherhood) Federal Grant with an annual budget of \$999,999. CSS and its partners will enroll at least 1,800 fathers, of which at least 1,350 fathers will complete 90% of the primary workshops. The core of the primary workshops will be two evidence-informed curricula, a responsible parenting curriculum and a marriage and relationship curriculum. Fathers will also have the option of attending supplementary Career Success & Support Service Workshops. CSS has successfully administered Responsible Fatherhood grants since 2011. This grant runs for 5 years, and CSS continues to be the only child support agency in the country to be awarded this grant.

Additional Program Details:

Milwaukee County Child Support Services (CSS) operates as a performance-funded department, meaning its share of federal funding directly depends on its success across key child support performance metrics. This funding model allows CSS to leverage federal dollars efficiently, with every \$1 invested in child support programs generating an additional \$2 in federal funds.

In 2027, personnel expenses increase by \$115,400 due to a net increase of .25 FTE and increased employee and legacy healthcare costs. Interdepartmental charges increased by \$602,266 based on updated administrative and central service charge allocations. The \$999,999 in costs budgeted to the federal grant are partially offset by reallocation of salary, fringe, and professional service costs. \$999,999 of revenue is budgeted for the federal grant. Revenue increases by \$1,336,251 based on updated State and performance measure funding assumptions for a net tax levy decrease of \$81,837.

The following position changes are included in the 2027 budget:

- 1.0 FTE Fiscal Assistant II Nm is Reclassed to DHHS System Navigator

- 0.25 FTE Manager of Operations Child Support funded as a limited term dual fill position

DEPARTMENT NARRATIVES

PARKS, RECREATION & CULTURE FUNCTION

900 - Department of Parks, Recreation & Culture

950 - Zoological Department

991 - UW - Extension



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	32,999,392	27,910,338	26,903,188	27,993,311	1,090,123
Operations Costs	14,472,318	15,364,846	15,398,920	15,126,943	(271,977)
Debt & Depreciation	3,181	218,058	0	0	0
Capital Outlay	2,341,322	2,384,495	1,730,000	1,701,091	(28,909)
Interdepartmental Charges	6,063,910	6,301,311	6,553,273	6,615,174	61,901
Total Expenditures	\$55,880,124	\$52,179,048	\$50,585,381	\$51,436,519	\$851,138
Revenues					
Other Direct Revenue	28,804,260	30,434,822	28,930,824	29,470,745	539,921
State & Federal Revenue	457,353	764,378	400,000	753,000	353,000
Indirect Revenue	5,589	0	0	0	0
Total Revenues	\$29,267,202	\$31,199,200	\$29,330,824	\$30,223,745	\$892,921
Tax Levy	\$26,612,922	\$20,979,847	\$21,254,557	\$21,212,774	(\$41,783)
Personnel					
Full Time Pos (FTE)	301.00	311.00	309.00	310.00	1.00
Overtime \$	444,306	193,866	229,200	231,323	2,123
Seasonal/Hourly/Pool	4,773,820	6,361,361	6,756,115	6,797,622	41,507

Department Mission:

To steward a thriving park system that positively impacts every Milwaukee County Park visitor.

Department Vision:

To foster dynamic connections through parklands and community, heighten the quality of life in the County, and lead as a model park system.

Department Description:

Milwaukee County's park system is diverse and multifaceted. Comprised of parks, facilities, and services, it directly supports the community by providing opportunities for recreation, health, wellness, environmental stewardship, and improved quality of life.

Milwaukee County Parks manages over 15,500 acres including 153 parks and parkways, and over 200 miles of trails. The system offers year-round recreation activities located throughout the County: natural areas, trails, beaches, marinas, playgrounds, athletic courts and fields, community recreation centers, horticultural facilities, golf and disc golf courses, aquatic centers, swimming pools, wading pools, splash pads, dog parks, an indoor ice rink, and food and beverage locations.

Milwaukee County Parks is organized into four divisions: Administration, Planning, Operations & Trades, and Recreation & Business Services.

Department Goals:

Equitably balance the parks system to make it sustainable in services, facilities, staffing, and funding.

Advance racial equity and enhance accessibility to support Milwaukee County as the healthiest county in Wisconsin.

Grow and retain an engaged, diverse workforce that reflects the diversity of Milwaukee County residents.

Invigorate community health and wellness to heighten the quality of life through recreational experiences.

Actively engage community to cultivate creative partnerships, and volunteerism to expand communications to employees, stakeholders, and the community.

Department Objectives:

Racial Equity: Continue to advance the County vision that by achieving racial equity, Milwaukee is the healthiest county in Wisconsin.

Support public health, open spaces, and healthy recreational experiences.

Diverse & Inclusive Workforce: Ensure Parks staff is diverse and representative of County residents.

Community-focused Design: Equitably provide the services the public needs and wants.

Employee Perspective: Ensure employees are heard, safe, supported, and confident in what they do.

Improved Performance & Equitable Practice: Provide that decisions are equitable, sustainable, and positive.

Fiscal Health: Ensure Milwaukee County Parks works toward the establishment of long-term Parks resources.

Major Changes

- In 2027, Area of Concern activities will include the continued Implementation Phase of the Little Menomonee River Parkway Section 2, 3, & 6 Habitat Restoration Project and the Planning and Design phases of the following Wildlife Enhancements Projects: Little Menomonee River Parkway Section 1, Little Menomonee River Parkway Sections 1-6 (Aquatic Enhancements), Kohl Park, Kletzsch Park, Menomonee River Sections 5 & 6, and County Grounds Park. The Planning and Design Phase of the Bradford & McKinley Beach Improvements project and the maintenance phase of the South Shore Beach Rehabilitation Project will continue.
- New revenue is needed to offset the structural budget deficit that Milwaukee County Parks experiences. New revenue in 2027, \$450,000 in direct cuts to aquatics would be required, closing pools and half of all splash pads and wading pools. In order to avoid these service reductions in 2027, Milwaukee County Parks will pilot an expansion of its existing parking revenue collection program at some lakefront locations and in the area around American Family Field. Parks expects to generate net revenue of \$670,000 by charging fair market value for parking in these locations.
- Milwaukee County Parks will continue to work with the Milwaukee Parks Foundation in accordance with the Memorandum of Understanding approved by the Milwaukee County Board of Supervisors in 2022. Milwaukee Parks Foundation has pledged support to the department in 2027 in the amount of \$600,000.
- Rental rates and fees are minimally increased for various golf and foot golf rounds, pools, picnic areas, and pavilions, as well as facility rooms at horticulture and recreation center sites, dog exercise areas, special events, and sports permits. McKinley Marina storage and boat slip fees will also increase.
- The 2027 Budget includes \$276,417 in salary and social security for skilled trades positions to more closely align with the regional labor market and address recruitment and retention issues, Human Resources will recommend and process the final pay adjustments in 2027

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
Northern Ground	Website and marketing support.	\$50,000
Granicus	Parks engagement software subscription.	\$31,000
Northern Lights	Drone Show	\$150,000

Strategic Program Area: Administration**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	4,062,779	3,356,749	1,428,545	1,553,300	124,755
Revenues	367,403	467,821	1,200,657	1,644,180	443,523
Tax Levy	3,695,376	2,888,928	227,888	(90,880)	(318,768)
Full Time Pos (FTE)	37.00	35.00	36.00	35.00	(1.00)

Strategic Overview:

The Administration Division is comprised of the Director's Office, Marketing and Communications, Finance, Contract Management, and Safety, Security and Training, and serves as a liaison to both Human Resources and the Department of Administrative Services.

The Director's Office provides overall department management, guidance and communication on policy, strategy, operations, and programs. Additionally, the Director's office is focused on special projects, external relationships, communications, and engagement with the Board of Supervisors.

Marketing & Communication oversees marketing and public relations for the park system and its facilities, events, and services. This section also manages branding, marketing strategy, promotion, social media, media relations, print and digital marketing, web administration, content development, multi-lingual signage, and graphic design.

Finance is responsible for the proper and timely reporting of Parks' financial transactions in accordance with Generally Accepted Accounting Principles and Governmental Accounting Standards for operating and trust fund accounts. Finance also manages purchasing and receipt of goods and services, requests for payment of obligations and invoices, recording of revenues, receivables and deferrals, petty cash management, and the proper reporting of fixed assets in accordance with County policies.

Contract Management oversees the development and compliance of Parks' agreements, memos, letters of understanding, easements, management agreements, and other contractual documents applied for and manages grants, and serves as the public records custodian. These tools outline the obligations and opportunities of the department and are building blocks with external partners, and support public-private and intergovernmental relationships.

Safety, Security, & Training maintains safety and order in Milwaukee County Parks through interactions with patrons, park neighbors, fee compliance tasks and various law enforcement. Additionally, this section oversees training and professional development for Parks employees, administers the Milwaukee County Learning Management System (LMS) for Parks, administers the Park Ranger program, and collaborates with County Risk Management.

Administration supports Milwaukee County strategic focus areas of applying a racial equity lens to all decisions, enhancing the County's fiscal health, and sustainability and dismantling barriers to diverse and inclusive communities.

Goals & Objectives:

Increase awareness and promotion of parks and park improvement projects.

Strategic Implementation:

Enhance the fiscal health and sustainability of Parks.

Foster and seek out creative partnerships with outside entities to sustain and build the fiscal health of the department.

Manage contracts and grants for the entire Parks department including seeking out grants and other outside funding sources.

Additional Program Details:

There are no service level changes in 2027.

In 2026, Parks created a new strategic area named Planning. This new strategic program area previously existed within the Administration division.

Strategic Program Area: Park Operations & Trades**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	26,443,199	24,480,112	23,835,222	24,720,659	885,437
Revenues	1,045,052	1,725,256	1,475,450	1,479,198	3,748
Tax Levy	25,398,148	22,754,857	22,359,772	23,241,461	881,689
Full Time Pos (FTE)	159.00	165.00	155.00	155.00	0.00

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Actively Managed Natural Areas (Increase by 100 Acres)	9,606	10,092	10,106	10,119
Actively Managed Park Lands (Decrease by 100 Acres)	4,860	4,750	4,728	4,715
Square Footage of Buildings Maintained (Decrease by 5%)	1,360,000	1,301,500	1,315,500	1,262,715
Trees Planted (Increase by 1,350)	340	482	2,500	2,500

Strategic Overview:

The Park Operations & Skilled Trades Division is responsible for the operation of Milwaukee County Park facilities and is comprised of Park Operations, Golf Operations, Land Resources/Natural Areas, and Skilled Trades.

Park and Golf Operations activities include the management and maintenance of general access to parks, park grounds, trails, land and natural resources, landscaping, and golf course turf maintenance; storm water facility maintenance, sports fields, playgrounds, wading pools, splash pads, picnic areas, agricultural lands, pavilions, and parkways; and equipment and fleet maintenance. Additionally, Operations provides customer service and special events support; coordinates with elected officials, partners, citizens, community groups, volunteers, friends groups, other stakeholders, and user groups; and responds to concerns regarding maintenance, encroachments, forestry issues, stream blockages, and safety issues.

Land Resources/Natural Areas provides technical services to meet the Parks stewardship obligations for significant natural resources on approximately 15,200 acres of Parks land. This includes coordinating all the department's forestry work, directing the department-wide efforts to protect, manage, and interpret natural resources and implementation of the agency's Ecological Restoration Management Plans, Urban Forest Sustainability Plan, and Natural Resources Management Plan. Staff also supports volunteer activities related to natural resource management and reviews county development plans for natural resource impacts.

Skilled Trades is responsible for the maintenance, upkeep and improvement of more than 460 buildings, structures, and mechanical systems throughout the parks system; ensuring health, safety, and code compliance of park facilities; and providing preventative and corrective maintenance on park assets. Staff supports building and infrastructure systems such as HVAC, electrical, mechanical, carpentry, and plumbing through a combination of in-house and contracted services.

Park Operations & Skilled Trades are essential to maintaining the availability of public spaces to support the mental and physical health of Milwaukee County citizens while investing upstream to address root causes of health disparities.

Goals & Objectives:

Provide relevant training opportunities for operations staff.

Expand outreach programming and naturalization/stewardship within the park system.

Continue implementation of the Milwaukee County Parks Urban Forestry Management Plan by addressing the impact of the Emerald Ash Borer (EAB) while also working to restore the system's tree canopy.

Implement the 2023 - 2034 Natural Areas Management Plan developed by the Natural Areas Team.

Develop a new Trails Network Plan and continue to expand the Oak Leaf Trail and improve connectivity to other trail networks in Milwaukee County.

Continue efforts to improve sustainability of the park system by implementing the department's 2023-2026 Strategic Plan.

Continue implementation of the CityWorks Work Order and Asset Management System.

Strategic Implementation:

Reflect the full diversity of the County at every level of County government – Create multiple new entry-level positions to build a pipeline of new, diverse workforce from prior seasonal and job training programs.

Determine what, where and how services are delivered based on the resolution of health disparities - continued refinement and utilization of the Parks' Equity Index.

Apply a racial equity lens to all decisions - refinement and utilization of the Parks' Equity Index.

Invest "upstream" to address root causes of health disparities.

Additional Program Details:

There are no service level changes in 2027.

Funding has been allocated to promote implementation of Parks strategic plan.

Funding has been allocated to traffic calming projects funded from additional parking revenue.

Strategic Program Area: Recreation & Business Services

Service Provision: Discretionary

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	24,347,311	22,761,052	23,581,068	23,429,936	(151,132)
Revenues	27,569,119	28,873,748	26,481,717	26,970,367	488,650
Tax Levy	(3,221,808)	(6,112,697)	(2,900,649)	(3,540,431)	(639,782)
Full Time Pos (FTE)	96.00	99.00	104.00	106.00	2.00

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Improve 3 aquatics facilities in three years	3	1	3	0
Pickleball Courts (Three New Sites/One Per Region)	2	2	3	0
Picnic Areas (Increase Free Picnic Sites by 8 Per Region)	25	30	41	0

Strategic Overview:

The Recreation & Business Services Division is comprised of Aquatics, Food & Beverage, Horticulture, McKinley Marina, Public Services, Recreation, Golf, Organized Sports, and Special Events. The division seeks to enrich the community by providing recreational services and programming throughout the Milwaukee County Parks system.

Aquatics oversees pool programming and operations, management, and daily maintenance of indoor and outdoor deep well pools and family aquatic centers. Trained lifeguards staff these facilities to keep swimmers and patrons safe.

Food & Beverage operates and sells food and beverages at 56 facilities throughout the system including Juneau Park Beer Garden, South Shore Terrace, Whitnall Park Beer Garden, the Vine at Humboldt Park, the Traveling Beer Garden series, golf courses, ice rinks, horticulture facilities, pool and aquatics facilities, recreation centers, and events. In addition, the food & beverage team offers catering options in conjunction with golf outings and other facility rentals.

Horticulture includes Boerner Botanical Gardens, Wehr Nature Center, and the Mitchell Park Conservatory (the Domes), as well as the Mitchell Park Greenhouse Complex. These facilities provide an opportunity for visitors to experience nature in both formal and natural environments, through passive recreation or educational offerings. They also offer rental rooms, on-site facilities, and serve as host to special events.

McKinley Marina operates, manages, and maintains the marina infrastructure including floating docks which house 655 slips for season-long tenants and transient boaters, buildings, grounds, and the marina basin. The marina offers slip rentals, fuel sales, launch permits, and storage space for rent on a seasonal basis.

Public Services facilitates the rentals of park pavilions, picnic shelters, and open space picnic areas. This area is responsible for the sale of disc golf permits, dog park permits, and all on-line boat launch permits.

Recreation encompasses the Kosciuszko and Dr. Martin Luther King, Jr. Community Centers, the Wilson Park Recreation Center, and the Milwaukee County Sports Complex. Recreation manages, operates, and maintains these facilities, while providing a variety of recreational opportunities including sports leagues, exercise areas, room rentals, camps, classes, trainings, and events.

Golf oversees golf course operations and management, clubhouse management, facilitation of golf tournaments, outings, leagues, and merchandise sales at 13 courses. PGA professionals provide expanded services at the six main courses.

Organized Sports and Special Events manage the permitting and coordination of organized sports leagues, athletic field rentals, sport courts, and special events.

Recreation and Business Services provide numerous opportunities for Milwaukee County residents to recreate and support the strategic focus areas of investing upstream to address root causes of health disparities while enhancing the Milwaukee County's fiscal health and sustainability.

Goals and Objectives:

Maintain concessions through improved services and offerings.

Increase opportunities at horticulture facilities through increased programming, special events, and partnerships.

Continue implementation of digital transactions with the expansion of the on-line sales platform to include picnic site rentals, dog parks, and par three golf courses, as well as boat launch and various sports permits.

Continue improving the quality of user/customer service interaction using surveys, feedback, and interactions to drive more efficient processes.

Strategic Implementation:

Reflect the full diversity of Milwaukee County at every level of (County) government – Focus on equity in hiring practices.

Determine what, where and how services are delivered based on the resolution of health disparities - development and utilization of the Parks' Equity Index.

Apply a racial equity lens to all decisions - development and utilization of the Parks' Equity Index.

Invest "upstream" to address root causes of health disparities - providing recreation programming to enhance individual and public health.

Invest "upstream" to address root causes of health disparities - address root causes of inequity in swim ability.

Enhance Milwaukee County's fiscal health and sustainability – invest in revenue generating activities.

Additional Program Details:

The following position changes included in the 2027 budget:

1.0 FTE Volunteer and Community Engagement Coordinator is created at Wehr Nature Center to help recruit, retain, and solicit community assistance and volunteers to support the existing staff and grounds. 50% of this position will be funded by the Friends of Wehr Nature Center.

1.0 FTE Head Lifeguard position within Aquatics is abolished.

Additional funding is added for Seasonal Head Lifeguard positions within Aquatics to provide additional flexibility to improve our service delivery at multiple pool facilities during peak seasons of the year.

Summary of service level changes:

Rental rates and fees are minimally increased for various golf rounds, horticulture admissions / permits, pools, facilities and pavilions, as well as recreation center sites, dog exercise areas, disc golf, ice skating, special events, and sports permits. McKinley Marina storage and slip fees will also increase.

Aquatics is projected to open four to five outdoor pools in 2027 focusing on safety. This number of facility openings is consistent with what was operated in 2026. Parks has 30 wading pools and splashpads. In 2027, all of these are budgeted to open, minus any which may have mechanical issues.

Golf course availability and fees may be reevaluated as the Whitnall Golf Course capital project has been approved. Whitnall's capital project will cause accessibility issues as contractor work can cause disruption of play.

Mitchell Park Horticultural Conservatory

Per Milwaukee County Ordinance 47.32, current fees for Mitchell Park Horticultural Conservatory are included in the table below. The Parks Director is authorized to adjust the dates of free or discounted admission as needed. Visitors will again have the opportunity for discounted access of \$5.00 admission on the last Thursday of each month in 2027. These fees and free days may also change midway through the year as the facility transitions from being operated by Parks to be operated by Milwaukee Domes Alliance (MDA). MDA will then be responsible for all operations and maintenance costs while developing their programmatic calendar and collecting all admissions revenues. Once MDA assumes operations of the Domes, admission rates are no longer reviewed and approved per MCGO 47.32. The parks Operating budget assumes 8 months of County operations in 2027 with the Lease Agreement with MDA beginning in September 2027. If this date of transition changes, additional fiscal changes will be needed during the fiscal year.

RATES:

Adult Resident (13+ years)

\$9 - County

\$10 - Non-County

Youth (3-12 years)

\$7.00 - County

\$7.00 - Non-County

Student (w/college ID)

\$7.00 - County

\$7.00 - Non-County

Adult with disabilities

\$7.00 - County

\$7.00 - Non-County

Child (0-2 years)

Free - County

Free - Non-County

Strategic Program Area: Planning

Service Provision: Discretionary

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,026,836	1,581,135	1,740,546	1,732,624	(7,922)
Revenues	285,629	132,375	173,000	130,000	(43,000)
Tax Levy	741,207	1,448,760	1,567,546	1,602,624	35,078
Full Time Pos (FTE)	9.00	12.00	14.00	14.00	0.00

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Active Friends Groups (Increase by 20%)	55	60	65	70
Number of Volunteer Hours Served (From 16,000 to 24,000)	12,649	24,000	15,000	18,300
Number of Volunteers (From 900 to 1,350)	3,833	1,300	4,600	5,600
Trail System Miles (Increase by 10 Miles)	140	145	145	149

Strategic Overview:

The Parks Planning Division provides parks long-range planning, capital project management, in-house design, and supports the maintenance and acquisition of parkland in accordance with Parks mission. Efforts include property disposition, development review, evaluation of park improvements and resource protection areas, needs, assessments, easements, right-of-entry permitting, maintenance of Parks Geographic Information System (GIS), administration of grants, records and archive retention, and evaluation of third-party project requests.

Community Engagement staff serve as liaisons to Parks' many friends groups, encouraging and organizing volunteerism throughout the parks system, supporting public outreach on capital and other community projects, as well as building strategic partnerships with community groups.

Planning supports Milwaukee County strategic focus areas of applying a racial equity lens to all decisions and sustainability and dismantling barriers to diverse and inclusive communities.

Goals & Objectives:

The goal of the Planning Division is to identify the existing and future needs for recreational and open space within the County's geographic area and to develop a workable plan that can effectively meet those needs. Park and open space planning guides long-term park management and maintenance, as well as connecting and considering community needs. The conduct of park and open space planning indicates an appreciation of the value of a well-developed system of park and open space sites within a community and provides guidance and rationale for long-range planning, a critical part of meeting the health and recreational needs of those who live in Milwaukee County.

Strategic Implementation:

Determine what, where, and how we deliver services to advance health equity.

Invest "upstream" to address root causes of health disparities.

Enhance the fiscal health and sustainability of Parks.

Apply a racial equity lens to all decisions.

Additional Program Details:

Right of entry fees will increase in 2027 to reflect changing industry standards and also reflect requests that take substantial staff commitment towards third party efforts.

The easement fee minimum for telecommunications will increase to \$2,000.

There are no service level changes in 2027, but Planning seeks to expand GIS resources relating to asset management based upon both recent audit findings and to modernize inventories to reflect current software and technology capabilities.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	12,786,163	10,275,873	11,174,290	12,121,266	946,976
Operations Costs	8,035,511	8,108,699	9,899,251	10,117,715	218,464
Debt & Depreciation	0	0	0	0	0
Capital Outlay	1,114,002	735,258	552,797	461,655	(91,142)
Interdepartmental Charges	848,617	874,839	1,037,831	930,456	(107,375)
Total Expenditures	\$22,784,293	\$19,994,670	\$22,664,169	\$23,631,092	\$966,923
Revenues					
Other Direct Revenue	19,039,400	19,282,353	22,668,006	23,313,024	645,018
State & Federal Revenue	0	0	0	0	0
Indirect Revenue	0	0	0	0	0
Total Revenues	\$19,039,400	\$19,282,353	\$22,668,006	\$23,313,024	\$645,018
Tax Levy	\$3,744,893	\$712,316	(\$3,837)	\$318,068	\$321,905
Personnel					
Full Time Pos (FTE)	165.10	168.10	168.10	172.50	4.40
Overtime \$	191,124	147,884	312,072	318,074	6,002
Seasonal/Hourly/Pool	1,469,799	1,583,235	1,663,539	1,788,427	124,888

Department Mission:

Inspire people to conserve wildlife and wild places.

Department Vision:

A world where wildlife and people thrive.

Department Description:

Milwaukee County Zoo is organized into five key divisions that work collaboratively to support the mission and daily operations of Wisconsin's largest accredited zoological park. These divisions include Administration and Finance, Marketing and Communications, Facilities, Animal Management and Health and Operations. Each division plays a vital role in advancing the Zoo's strategic priorities, which are guided by three key commitments: Care - Enhancing wellbeing and pursuing the highest standards in veterinary care, husbandry and zoo habitat design; Connect - Immersing people in nature and creating memorable, educational experiences that inspire empathy and environmental action; and Conserve - Saving wildlife and wild places here and across the globe by leading and partnering on conservation projects. Together, these divisions support the Zoo's mission to inspire people to conserve wildlife and wild places.

Major Changes

- The Zoological Society of Milwaukee (ZSM) is the Zoo's primary supporting partner, providing educational programming that helps meet Association of Zoos and Aquariums (AZA) accreditation requirements. ZSM also supports the Zoo through its membership program, fundraising, conservation initiatives, and graphic design services. Together, the Zoo and ZSM operate as the Zoo Coalition, guided by a shared strategic plan centered on three key commitments: Care, Connect and Conserve, supported by three Foundational Principles of Culture, Community Impact and Financial Strength and Stewardship. These priorities align with Milwaukee County's strategic focus areas and strengthen the Zoo's ability to deliver exceptional guest experiences while advancing wildlife conservation and education.

- The 2027 budget reflects and incorporates the County's focus areas of Inclusion, Bridging the Gap, and Investing in Equity through the following:
- Creating Intentional Inclusion: The Zoo's Flex Pricing Plan continues to enhance affordability and accessibility. In 2025, the Zoo offered 34 accessibility programs, representing a community value of \$1,336,605 and reaching 14% of total visitors.
- The Zoo is committed to fostering a more inclusive community by strategically marketing to broader and more diverse audiences and by expanding outreach to underrepresented groups, including Native American, Hmong and Spanish-speaking communities.
- In partnership with the Zoological Society of Milwaukee, the Zoo continues to expand its joint accessibility initiative, Access MKE Zoo, to provide increased access for individuals and families facing barriers.
- The Zoo has established a goal of awarding 22% of time and materials contracts to Targeted Business Enterprises (TBEs), in alignment with County equity and inclusion targets.
- Bridging the Gap:
- Paid internship programs will continue in 2027 within the Animal Management and Health Division. A partnership launched in 2024 with Cristo Rey High School that brought four student interns into the Administration and Finance, Marketing and Communications, and Facilities divisions. This program will continue through the 2026-2027 school year with three interns, providing career exposure and job training for local youth.
- Zoo's investment in Equity continues by:
- The 2027 budget is designed to increase attendance and revenues, reducing reliance on tax levy support.
- Attendance is projected at 1,328,427 visitors, representing a 2% increase over the 2026 budget.
- The 2027 Marketing Strategy continues to prioritize Diversity, Equity, Accessibility and Inclusion goals. It targets 20% of social media impressions to diverse and underrepresented audiences and 15% to new audiences to boost attendance and broaden engagement.
- The Zoo's 2027 budget focuses on attendance growth, targeted fee increases and expenditure reductions. The Zoo's long-term financial strategy is centered on sustainable revenue growth rather than further budget cuts.
- The 2027 Budget includes \$39,750 in salary and social security for skilled trades positions to more closely align with the regional labor market and address recruitment and retention issues. Human Resources will recommend and process the final pay adjustments in 2027.
- The Zoo's revenue strategy focuses on increasing attendance through daily visitation and special events, through selective fee increases, and through enhanced guest experience. The Zoo's revenue budget is cognizant of economic conditions, which continue to place pressure on household budgets.
- A review of the past three years shows that a growing share of attendance has come through free admission opportunities, placing additional pressure on the Zoo's earned revenue model. In 2027, the Zoo will evaluate its accessibility programs to ensure they continue to provide meaningful public access while achieving an appropriate balance between accessibility and the admission revenue necessary to support operations. This balanced approach will help preserve affordable public access while ensuring the Zoo has the resources needed to fulfill its mission and maintain a high-quality guest experience.
- Beginning in April 2026, the Zoo implemented a new entrance process as part of the Front Entrance Capital Project, with the full project scheduled for completion in July 2027. The new design features free-flow vehicle entry, allowing guests to park before purchasing admission at a walk-up ticket booth or entering directly through the Gathering Place using online tickets or memberships. This streamlined approach improves traffic flow, enhances the guest experience, and strengthens security by creating a single pedestrian entry point. The Gathering Place also serves as a welcoming gateway to the Zoo, improving guest circulation while increasing revenue opportunities.
- In 2027, the Zoo's special exhibit will feature Dragons, an immersive experience showcasing 20 life-sized animatronic dragons and other mythical creatures. Drawing inspiration from legends and folklore around the world, including Native American traditions and Chinese culture, where the term kung lung has historically referred to both dragons and dinosaurs, the exhibit explores how these legendary creatures have been interpreted across civilizations. Each animatronic dragon combines imaginative features inspired by lions, serpents, birds, and even prehistoric reptiles. Guests will encounter creatures that move, roar, breathe smoke, sing, and tell their own mythic stories, creating an unforgettable experience that blends entertainment, education and cultural exploration.
- The Zoo's facilities plan remains focused on updating habitats to meet or exceed standards set by the U.S. Department of Agriculture (USDA), Animal and Plant Health Inspection Services (APHIS), and the Association of Zoos and Aquariums (AZA), while also enhancing the overall guest experience.

The following contracts are included in the 2027 Budget in lieu of separate review and approval from the County Board during the fiscal year. The contracts listed below are for 2027 fiscal year only, unless otherwise noted:

Vendor	Contract Description	Contract Amount
2-Story Creative LTD	Advertising Services	\$125,000
2-Story Creative LTD	Website Hosting & Search Optimization Support	\$71,136
Culture by Design LLC	Entertainment Booking Services for Milwaukee a la Carte	\$351,549
Dino Don Inc.	Special Exhibit	\$300,000
DNP Imagingcomm America Corporation D/B/A Innovative Foto	Picture Booths - Revenue Share	\$35,000
INFLOW INC	Parking Services - Revenue Share	\$2,100,000
INFLOW INC	Parking Services Technology Fee	\$13,444
JK Rentals Inc	Tenting Exclusivity - Revenue Agreement	\$15,000
Mary Kazmierczak DBA MEK Consulting LLC	Library Services	\$25,000
McClure International Consulting LLC	Elephant Foot Care	\$12,250
Mold-a-Rama Inc	Molds - Revenue Share	\$140,000
O80 Leasing LLC	Hurricane Machines - Revenue Share	\$30,000
Personality Portraits Inc	Face Painting, Caricatures, Henna & Airbrush Tattoos	\$105,000
Traditions LLC	Event Lighting	\$300,000
VenuPlus, Inc	Mobility Rentals, Medallions, Penny Press - Revenue Share	\$154,800

Strategic Program Area: Administration & Finance**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	3,765,858	3,304,784	3,818,049	4,153,686	335,637
Revenues	51,174	74,041	323,495	707,516	384,021
Tax Levy	3,714,685	3,230,743	3,494,554	3,446,170	(48,384)
Full Time Pos (FTE)	12.60	11.60	11.60	11.00	(0.60)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Accessibility Days	123	119	100	100
Accessibility Programs	30	34	30	30
Zoo Attendance	1,244,762	1,213,095	1,302,379	1,328,427

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Average Visitor Spending (Total Revenue/Total Attendance)	\$15.30	\$15.90	\$17.41	\$17.45
AZA Accreditation Status	Unaccredited	Accredited	Accredited	Accredited

Strategic Overview:

The Administration and Finance strategic program area provides effective leadership, guidance, and oversight for all Milwaukee County Zoo operations, aligning efforts with the County's and the Zoo's strategic goals. This division ensures organizational excellence through direct oversight of a wide range of essential functions, including: Accreditation compliance and standards, financial and capital project planning, business analytics and cash management, accounts payable and receivable, personnel and payroll administration, information technology systems, contract review and administration, program evaluation and performance measurement, community engagement, oversight of the Operations Division, coordination and facilitation of the Guest Experience Committee, management of diversity, equity, accessibility and inclusion initiatives, oversight of school field trip programs, partnership management with the Zoological Society of Milwaukee, continuous process improvement and government affairs, oversight of Service Systems Associates LLC (the Zoo's concession and retail partner) and general administrative services and office operations. Additionally, this division is responsible for determining all Zoo pricing strategies, ensuring a balanced approach to accessibility, revenue generation and market responsiveness.

Strategic Implementation:

The Milwaukee County Zoo partners with the Zoological Society of Milwaukee's Education Department to provide seven programs serving children and their families attending schools with high economic need. In 2025, 13,911 students were served from Milwaukee Public Schools, non-MPS schools in Milwaukee County and various other public and private schools. This partnership continues in 2027.

Flex Pricing, implemented in April of 2022, has proven to be an effective strategy for increasing admission revenue while providing guests the flexibility to choose visit dates that align with their budgets and schedules. This dynamic pricing model also allows the Zoo to adjust daily admission rates in response to market conditions and external factors. The 2027 budget allows for the Zoo to increase or decrease fees as needed to respond to local market conditions, weather, attendance demand and other operational considerations to maximize revenue while still proving accessibility.

Milwaukee County residents will continue to receive reduced admission prices on Wednesdays beyond the discount for purchasing online tickets. To provide Milwaukee County residents with the flexibility to visit on a weekend at a larger discount, the Wednesday rate will be offered one Sunday each month in April, May, and September.

The Executive Zoo Director or designee, maintains the authority to adjust rates up or down, discount or waive fees and provide one or more free admission days. Historically, free days are offered in January, February, March, October, November and December. In 2025, the value of the free days to the community totaled \$413,747.

In 2027, the Zoo is implementing a transaction fee of \$2.99 for online purchases and a ticket exchange fee of \$3.99, for a net increase of \$172,534 in revenues.

Revenues are reduced by \$41,797 due to the loss of cell tower revenues.

Repair and maintenance funds and revenues are budgeted at \$200,000 for Zoo improvements funded by private funds.

The budget increases \$100,000 due to not realizing the savings on credit card fees from the Zoo's new point-of-sale system.

Additional Program Details:

The following position changes are included in the 2027 Budget:

0.6 FTE Community Engagement Coordinator is increased to 1.0 FTE in 2027. This position is transferred to the Marketing and Communications Division.

Strategic Program Area: Marketing and Communications**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	3,196,110	2,979,116	3,710,440	3,887,212	176,772
Revenues	4,011,276	4,392,570	5,271,179	5,451,930	180,751
Tax Levy	(815,166)	(1,413,455)	(1,560,739)	(1,564,718)	(3,979)
Full Time Pos (FTE)	10.75	10.75	10.75	11.75	1.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Advertising Expenditures	\$696,263	\$658,886	\$762,300	\$812,375
Group Sales Revenue	1,823,708	1,940,062	1,925,800	1,961,422
Number of Public Special Events	18	18	25	25
Number of Sponsorships	22	22	25	25
Social Media Followers	411,747	438,033	455,000	460,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Attendance at Public Special Events	260,951	232,941	288,978	295,731
Attendance for Special Exhibit	154,310	143,067	140,534	143,067
Guest Educational Value Survey - Extremely or Very Educational	95%	91%	90%	90%
Guest Experience Survey - Extremely or Very Satisfied	97%	98%	90%	90%
Sponsorship Revenue	\$342,054	\$384,759	\$513,750	\$476,250

Strategic Overview:

The Marketing and Communications (M&C) strategic program area is responsible for promoting the Milwaukee County Zoo and enhancing its public image through a variety of outreach efforts. This division manages programs and materials that market the Zoo through general advertising, media relations, social media engagement, community events, sponsorships, promotional campaigns, public special events, and private event rentals. Staffed by both full-time and seasonal employees, the M&C team focuses on increasing public awareness, visitation, and overall enjoyment of the Zoo. These efforts directly support the Zoo's strategic goals by driving attendance, strengthening community connections, and generating revenues through expanded visibility and engagement.

Strategic Implementation:

Personal Services increase by \$90,314 due to the following: \$25,623 for the adjustments from the December Human Resources Compensation Study and \$64,691 from transferring the Community Engagement Coordinator from the Administration and Finance Division to this division and changing the position to full-time. With this change, the position will focus on fostering positive relations between the Zoo and the community, local partners, businesses, and organizations. This role involved participating in outreach programs and events to engage and inspire a diverse range of individuals, families and local organizations, aligning our brand objectives and marketing goals with meaningful connections. This role will also help with sponsor retention and prospecting for future sponsorships.

To support the Zoo's two percent attendance growth goal for daily admissions and events, advertising expenditures are increased by \$50,075.

A key component of the Zoo's 2027 revenue strategy is increasing attendance at special events. To support this goal, the entertainment budget for a la Carte increases by \$51,549 to attract higher-quality performers and enhance the guest experience. The additional cost is fully offset by projected attendance growth, and a \$1 ticket increase for Friday and Saturday admissions. The Zoo will also introduce a VIP admission option to provide an enhanced guest experience while creating an additional revenue opportunity. These changes increase admission revenues by \$88,439.

Another key revenue strategy for 2027 is expanding attendance at the Zoo's popular Boo at the Zoo event. The event schedule is being redesigned from Friday, Saturday, and Sunday evenings to Friday evening and all day and evening on Saturday, concentrating attendance into higher demand time periods while reducing operating costs. The combination of increased event attendance and the shift from daily admissions to event admissions is projected to generate an additional \$80,912 in revenue.

In 2027, the Zoo will expand its advertising strategy beyond its core audience by intentionally placing and presenting ads to reach more diverse, underrepresented and previously unengaged community members. The Zoo has established goals that 20% of advertising media impressions target diverse and underrepresented audiences and 15% target new audiences, supporting the broader objective of increasing attendance by 2%. By attracting first-time visitors and expanding demographic reach, the strategy aims to diversify the Zoo's guest base and create opportunities for sustained long-term growth.

Sponsorship revenue is budgeted \$446,250 in 2027. The transfer of the Community Engagement Coordinator to this division and moving it to full-time creates an opportunity to expand the Zoo's sponsorship program by building new corporate relationships and strengthening existing partnerships in collaboration with the Zoological Society of Milwaukee. As the position is filled and these relationships mature, the Zoo expects to grow sponsorship support in future years.

Picnic rentals increase by \$37,722 to \$144,111 to offset the cost of operating an entrance during the picnic season. See the Operations Division for details on the costs.

Additional Program Details:

The following position changes are included in the 2027 Budget:

0.6 FTE Community Engagement Coordinator is increased to 1.0 FTE in 2027. This position is transferred from the Administration and Finance Division.

Strategic Program Area: Facilities**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	5,971,176	5,577,647	5,974,589	6,122,402	147,813
Revenues	233,055	227,379	238,340	243,540	5,200
Tax Levy	5,738,121	5,350,268	5,736,249	5,878,862	142,613
Full Time Pos (FTE)	48.00	50.00	50.00	54.00	4.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Dollars Spent on Asset Maintenance	\$2,001,199	\$1,549,590	\$993,219	\$897,447
Number of Energy Savings Projects	13	5	5	5
Number of Work Orders Completed	476	1,411	950	2,400

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Electricity Usage Reduction	-5.40%	3.40%	-5.00%	-5.00%
Guest Survey - Excellent or Very Good Cleanliness	98%	96%	90%	90%
Natural Gas Usage Reduction	-8%	9%	-5%	-5%
Percentage of Time and Material Contracts Awarded to Targeted Business Enterprises	64.00%	42.00%	22.00%	22.00%
Water Usage Reduction	8.40%	-12.60%	-5.00%	-5.00%
Work Orders Completed in a Timely Manner	71%	48%	90%	90%

Strategic Overview:

The Facilities strategic program area is responsible for maintaining the Zoo's buildings, grounds, and overall cleanliness of the Zoo, and supporting the management of capital improvement projects. The condition and appearance of the Zoo's physical environment play a vital role in visitor satisfaction and encouraging repeat attendance. This division oversees a wide range of operational functions, including mechanical systems, preventative maintenance programs for equipment, HVAC (heating, ventilation and air conditioning), minor electrical and plumbing repairs, housekeeping, horticulture, forestry management, and general cleaning services. The Zoo's expansive 190-acre park includes 62 buildings requiring HVAC maintenance and an additional 137 structures needing ongoing upkeep. Facilities also coordinate volunteer efforts from local businesses and community groups, offering opportunities for public engagement while enhancing the Zoo's appearance and operations.

Strategic Implementation:

The Facilities Division includes an increase of 4.0 FTE. Maintenance Worker positions to reflect the action taken during the December 2025 County Board cycle. The impact of this action increases Personal Service by \$224,772, which is fully offset by a reduction in building repair and maintenance costs, as additional staff can handle more in-house projects, reducing the need for outside contractors.

Waste disposal costs increase by \$66,000, for a total of \$184,000. This increase will be absorbed within the Facilities Division.

A key goal of this division is implementing a successful preventative maintenance program that establishes consistent practices to improve the performance, safety, and longevity of Zoo buildings and equipment. By extending the useful life of assets, this program reduces the need for capital replacements, improves operational efficiency by minimizing downtime, and lowers energy costs through more efficient equipment performance.

Additional Program Details:

The following position changes are included in the 2027 Budget:

4.0 FTE Maintenance Workers were created in December 2025 (File No. 25-683).

Strategic Program Area: Animal Management & Health**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	7,394,603	6,124,874	6,493,880	6,838,291	344,411
Revenues	121,436	118,139	187,617	183,099	(4,518)
Tax Levy	7,273,168	6,006,735	6,306,263	6,655,192	348,929
Full Time Pos (FTE)	80.75	82.75	82.75	82.75	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Dollars towards Conservation/Research	\$352,802	\$442,655	\$376,300	\$379,371
Number of Species in Collection	366	334	325	310
Number of Specimens in Collection	2,195	2,280	2,100	2,300
Value of Staff Time on Conservation Messages	\$93,519	\$100,465	\$300,554	\$300,554

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Participation in AZA Species Survival Plans	No	Yes	Yes	Yes
Percentage of Budget towards Conservation and Research	2%	3%	3%	3%
Reduce the Number of Exhibits that Appear Empty with No Reason	15%	14%	10%	10%

Strategic Overview:

The Animal Management and Health strategic program area is responsible for the expert care and management of the Zoo's diverse animal population. This includes ensuring the health and wellbeing of over 2,300 animals, spanning more than 310 species of mammals, birds, fish, amphibians, reptiles and invertebrates, through species-appropriate nutrition, safe and enriching environments and comprehensive preventative and clinical veterinary care. Animal habitats are designed to support natural behaviors while also serving as dynamic spaces for educational and engaging guest experiences that foster connections to wildlife and wild places. These experiences play a vital role in advancing the Zoo's Conserve key commitment by inspiring stewardship and promoting public awareness of global biodiversity challenges. This program area also facilitates collaborative opportunities with approved local, regional, national and international researchers conducting behavioral, cognitive and psychological studies. These partnerships contribute to broader conservation science and enhance the Zoo's role as a leader in animal wellbeing and research-based care.

Strategic Implementation:

The 2027 budget includes position actions that will be submitted during the September 2026 County Board cycle to strengthen animal care leadership and support strategic priorities. These actions abolish 1.0 FTE Behavioral Husbandry & Ambassador Animals Curator position, create 1.0 FTE Behavioral Husbandry Coordinator position, reclassify the Assistant Curator, Large Mammals to Curator of Carnivores & Behavioral Husbandry and reclassify the Assistant Curator, Family Farm to Curator of Family Farm & Ambassador Animals. These changes improve leadership by dividing the Zoo's largest animal care unit into more manageable sections, elevating oversight of the Family Farm and expanding ambassador animal programs such as Wild Connections, while creating dedicated leadership for behavioral husbandry to advance the Zoo's strategic plan and meet evolving Association of Zoos and Aquariums accreditation standards for animal wellbeing.

Support from the Zoological Society of Milwaukee increases by \$15,482 to a total of \$31,508, to fund one-half of the costs of the Zoological Medicine and Surgery Resident position, reflecting a full year of support for the residency program in 2027.

The Zoo has a goal of contributing the equivalent of three percent of its budget to conservation and research efforts. This is realized through dollars expended and in-kind value of participation in field conservation, education, staff programs and training, green practices, scientific research and contributions. For 2027, the goal is \$679,925.

Additional Program Details:

The following position changes are included in the 2027 Budget

Reflects the September 2026 County Board Cycle:

1.0 FTE Behavioral Husbandry Coordinator is created

1.0 FTE Behavioral Husbandry and Ambassador Animals Curator is abolished

1.0 FTE Assistant Curator, Large Mammals is reclassified to Curator of Carnivores & Behavioral Husbandry 1.0 FTE Assistant Curator, Family Farm is reclassified to Curator of Family Farm & Ambassador Animals

Specimen Expendable Trust Account (Org 0319). The Specimen Fund exists for the purpose of recording receipts from the limited sale of animals and other revenues. Disbursements are made for expenditures related to animal transports and shipments. For 2027, expenditures and revenues total \$106,280.

Conservation/Research Program Trust Account (Org. 0330). The Conservation/Research Trust account was created to record donations and contributions that support conservation, research and green practices. The account allows for expenditure authority to support these functions in addition to supporting other expenses for the benefit or improvement of the Zoo and to support the Zoo's mission. For 2027, expenditures and revenues total \$286,000.

Strategic Program Area: Zoo Operations**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	2,456,545	2,008,249	2,667,211	2,629,501	(37,710)
Revenues	14,622,459	14,470,224	16,647,375	16,726,939	79,564
Tax Levy	(12,165,914)	(12,461,975)	(13,980,164)	(14,097,438)	(117,274)
Full Time Pos (FTE)	13.00	13.00	13.00	13.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
General Admission Revenue	\$7,720,699	\$8,101,000	\$10,127,848	\$10,355,829
Revenue Partner Commissions	\$3,301,403	\$3,321,275	\$3,522,464	\$3,401,367
Society Membership Revenue	\$3,397,075	\$3,418,546	\$3,541,563	\$3,612,394
Zoo Rides Revenue	\$1,935,338	\$1,959,499	\$2,060,551	\$2,238,287

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Guest Survey - Excellent or Very Good Food Service	93%	84%	90%	90%
Guest Survey - Excellent or Very Good Service at Gates/Admissions	98%	93%	90%	90%
Guest Survey - Excellent or Very Good Service at Retail Outlets	99%	93%	90%	90%
Guest Survey - Excellent or Very Good Service at Ride Locations	98%	96%	90%	90%

Strategic Overview:

The Operations strategic program area provides leadership and oversight for key functions that support the guest experience, including customer service, reception, radio dispatch, safety, security and coordination of the Zoo's Safety Committee. The division plays a central role in revenue generation, managing core attractions such as admissions, parking, the train, Zoo Expeditions, carousel, special exhibits, skyride, zip line and ropes course. Operations also oversees all revenue-generating contracts and leases with third-party vendors, ensuring compliance, performance, and alignment with the Zoo's financial goals.

Strategic Implementation:

Personal Services in the Operations Division increase by \$42,544, primarily due to staffing needs associated with the new front entrance, including \$56,305 for seasonal parking ambassadors to assist guests with the new third-party parking system. This cost is fully offset by the parking fee increase effective July 1, 2027. An additional \$29,016 is included for seasonal admissions and security staff to support special access to the south picnic sites, with these costs offset by increased picnic rental revenue. These increases are partially offset by the discontinuation of the VR Theater in 2027, eliminating \$42,000 in seasonal labor and related expenditures, resulting in no net tax levy impact.

Beginning in late April 2026, the majority of parking operations transitioned to a revenue-share partner, who is responsible for collecting parking fees and remitting applicable sales tax. In addition, the 2027 Budget includes a \$2 parking fee increase effective July 1, 2027, upon completion of the Front Entrance Capital Project, increasing automobile parking from \$15 to \$17 and bus parking from \$20 to \$22. The combined impact of the new revenue-share agreement and the parking fee increase is projected to increase net parking revenues by \$111,465. Sales tax was also adjusted by \$8,185 for the final 2027 sales calculation.

Admission fee revenue in the Operations Division increases by a net \$31,652. This reflects a \$121,872 increase from the Zoo's goal of a two percent attendance growth, a \$45,011 increase from a higher share of online ticket purchases, and a \$15,751 increase from changes in field trip attendance, partially offset by a \$114,405 reduction from the projected mix of free versus paid admissions and a \$36,577 reduction related to the Saturday Boo at the Zoo schedule change (see Marketing and Communications Division for additional information on the Boo event).

The 2027 seasonal exhibit will feature an outdoor display of robotic dragon creatures. Admission remains at \$4 per person, with the exhibit running from May through the October Free Admission Day.

The 50/50 membership revenue split with the Zoological Society increases \$70,831 from \$3,541,563 to \$3,612,394 to align with the Zoo's two percent attendance growth goal.

To meet the Zoo's tax levy target, Deputy Sheriff coverage and Office of Emergency Management services are reduced by \$38,037.

Additional Program Details:

The following position changes are included in the 2027 Budget:

\$85,321 is added for an increase in Zoo Worker and Zoo Security Worker hours

Railroad Expendable Trust Fund (Org 0320). The Railroad Fund exists for the purpose of recording the receipt of all revenue derived from the operation of the Zoo's miniature passenger railroad. Expenditures include personnel costs for engineers and operators, repair and maintenance of locomotives and other commodities and supplies and for the benefit or improvement of the Zoo and to support the Zoo's mission. For 2027, expenditures and revenues total \$1,596,986.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	46,621	1,110	0	0	0
Operations Costs	449,096	350,483	484,196	509,066	24,870
Debt & Depreciation	0	67,098	0	0	0
Interdepartmental Charges	53,346	65,325	56,274	46,089	(10,185)
Total Expenditures	\$549,063	\$484,015	\$540,470	\$555,155	\$14,685
Revenues					
Other Direct Revenue	107,332	110,105	128,000	152,429	24,429
Total Revenues	\$107,332	\$110,105	\$128,000	\$152,429	\$24,429
Tax Levy	\$441,730	\$373,910	\$412,470	\$402,726	(\$9,744)
Personnel					
Full Time Pos (FTE)	0.75	0.00	0.00	0.00	0.00
Overtime \$	0	0	0	0	0

Department Mission:

The mission of UW Madison, Division of Extension, Milwaukee County (hereafter Extension) is: "We teach, lead, and serve; connecting the people with the University of Wisconsin Madison and engaging them in transforming lives and communities." This aligns with Milwaukee County's mission: "We enhance the quality of life in Milwaukee County through great public service."

Department Vision:

The vision of Extension is to become a thriving, well-known, and sought-out educational resource that reflects the rich diversity of the communities in the county.

Department Description:

Extension is the community outreach Division of UW - Madison. The educational programs apply the research and resources of UW Madison to strengthen citizens, youth, families, non-profits, businesses, and communities. Programs are planned and implemented by developing partnerships with community organizations, building collaborations, and incorporating teamwork. The department designs and implements educational programs, conducts local research, trains leaders and volunteers, and builds partnerships for the benefit of citizens in Milwaukee County. Extension in Milwaukee County consists of FoodWise, Positive Youth Development, 4-H & STEM, Urban Agriculture and Gardening, Community Development, Financial Literacy, and Justice-involved Families. Extension has been a long-term partner of Milwaukee County Parks and uses County land for the Garden Rental Program. Extension also partners with Milwaukee County Community Reintegration Center, Milwaukee County Office of Equity, Milwaukee County Department of Health and Human Services and many community organizations and non-profits.

Staff consists of 15 educators & coordinators, three state specialists, and the Area Extension Director. Five of the Extension educator coordinators are partially funded by the County through a professional services contract. All remaining positions are funded entirely by UW Madison, Division of Extension.

Strategic Program Area: Univ of Wisconsin Extension

Service Provision: N/A

*Activity Data

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	549,063	484,015	540,470	555,155	14,685
Revenues	107,332	110,105	128,000	152,429	24,429
Tax Levy	441,730	373,910	412,470	402,726	(9,744)
Full Time Pos (FTE)	0.75	0.00	0.00	0.00	0.00

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
4-H Club & STEM Youth Participation	292	441	425	425
Educational workshops provided to county residents, business leaders, and local government units focusing on strategic planning, business startups, enhancing workplace efficiency, AI, and housing development trends and analysis	0	30	100	200
FoodWise Community Partners	63	72	90	45
Number of Financial Literacy Workshops	12	27	51	100
Number of Full-Time Staff providing Community Garden services	2	3	4	4
Number of Garden Plots Rented	1,392	1,350	1,400	1,650
Number of Municipal Employees enrolled in Certified Public Manager courses	14	23	50	50
Number of Participants (Youth and Adults) receiving nutrition education lessons	2,955	4,400	1,582	2,200
Number of Participants - Financial Literacy Workshops	170	195	360	550
Number of Participants - RentSmart Workshop	522	524	600	700
Number of RentSmart workshops taught	11	14	20	30
Number of Residents in Urban Beekeeping Certification Course	21	23	25	25
Number of underserved Zip Codes receiving 4H & STEM programming engaged	9	15	10	10
Number of Youth in Growing Connections Program	65	42	56	60
Professional Development workshops taught to residents, local government officials, and business leaders	0	50	75	100

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent of 4H participants that identifies as Black	42%	44%	44%	45%
Percent of 4H participants that identifies as Hispanic/Latinx	23%	29%	25%	25%
Percent of Beekeepers Students of Color	15%	15%	50%	50%
Percent of Certified Public Manager Graduates Who Felt Prepared to Become Leaders in Their Local Government	90%	95%	95%	95%
Percent of Community Development Business Courses and Professional Development Courses participants felt confident to address their business startup or AI Knowledge goals	0%	85%	90%	90%
Percent of community gardeners of Color	36%	35%	40%	40%
Percent of EFNEP 3rd - 5th graders reporting increasing physical activity	70%	63%	75%	75%
Percent of Financial Literacy Participants Expressed Confidence in Applying What They Learned to Improve Their Life Situation	84%	90%	95%	95%
Percent of FoodWise audience who identify as Black	40%	38%	50%	40%
Percent of FoodWise audience who identify as Hispanic/Latinx	0%	41%	50%	42%
Percent of Growing Connections participants that identify as Black	40%	74%	25%	50%
Percent of Growing Connections participants that identify as Hispanic/Latinx	41%	26%	70%	50%
Percent of RentSmart Participants Report They Understand Tenant Responsibilities	95%	95%	95%	95%
Percent of RentSmart Participants Report Understanding How Finances Affect Getting or Keeping Rental Property	85%	95%	95%	95%

Strategic Overview:

Extension supports the County's strategic plan to find the root causes and challenges for the residents of disinvested neighborhoods and deliver resources to address issues. This department constantly analyzes local needs, identifies emerging community issues, and delivers university research-based educational programs to address those needs. Outreach extends to and supports underserved youth, families, businesses, and non-profits in ways that support health, finances, leadership, and quality of life.

Strategic Implementation:

Extension leverages County tax levy and community partnerships with diverse funding sources to strengthen and broaden our services and increase access to those services for diverse audiences.

Through intentional efforts, Extension has increased diversity within its team and has added Justice-Involved programming to our educational services. Details on the implementation of our services are listed below.

Strategic Programs:

The Community Development program equips small business owners and those with essential skills in entrepreneurship and leadership. Through interactive workshops, participants gain peer mentorship, practical tools, and valuable networking opportunities with fellow entrepreneurs across the County. Additionally, data collection and analysis are used to help businesses and local governments in decision making. The Certified Public Manager program provides comprehensive management development training, focusing on both current management theory and practical application to address the unique demands and challenges of the public management profession.

Extension works to ensure Milwaukee County residents and community service partners have equal access to our research-based Financial Security programs, services, and resources. Extension works with audiences who have been historically underserved and impacted by systemic racism, the legal system, and economic inequities. Extension acknowledges the importance of engaging in dialogue with these audiences to ensure their needs and challenges are addressed and develops programming to break down barriers and proposes realistic strategies for building financial well-being. The Financial Security program provides workshops to educate individuals and families on the importance of budgeting, credit and debt management, financial goal setting, financial security, and planning for unexpected life events. Through the RentSmart program, participants are assisted with understanding tenants' rights and responsibilities, strategies for effective communication with landlords, and the importance of understanding the rental application; thus, helping them secure safe, affordable, and sustainable housing. The measured impact of this program is determined by conducting surveys before, during, and 3-6 months after the training.

4-H offers youth (K5-Grade 12) research-based curricula that promotes active, hands-on learning, leadership opportunities and skill building through hands-on activities. 4-H provides free to minimal cost opportunities to ensure accessibility to all families that want to participate. 4-H programming is provided through various methods with a focus on reaching communities that have been historically underserved. Opportunities include 4-H Spark series led by 4-H Educators at schools/youth organizations focused on a variety of topics including archery, chess, creative writing, Lego Play, Lego Robotics, and STEM (science, technology, engineering, math). There are 4-H clubs led by parents at schools and community centers, where they lead a variety of topics. Additionally, there are 4-H Community Clubs that are open to any youth in the County. 4-H Youth Development provides educational opportunities for youth to discover their sparks while developing life skills and gaining knowledge.

STEM programs and equipment can be expensive and therefore inaccessible for partners and families. Milwaukee 4-H has made it a priority to provide accessible STEM opportunities that allow youth in the county to grow their skills and explore science. 4-H STEM programming this year includes hands-on science labs, robotics, and a Lego Play series. These STEM series provide a four-to-eight-week educational opportunity in partnership with schools and after school programs, for 1st-8th grade youth to develop skills as problem solving, creativity and critical analysis while expanding interest in topics such as science, technology, engineering, and mathematics (STEM) through hands on activities.

The Growing Connections program works to empower youth from historically underserved communities to explore their strengths, create positive change through the community placemaking, connect to food and the local ecology through gardening, develop a sense of agency through leadership opportunities, and understand the impact of programming on themselves and their communities through developmental and participatory evaluation. Growing Connections collaborates with schools, youth-serving organizations and community stakeholders to develop, implement and evaluate programming for middle and high school students throughout the entire year. Collaboration is at the heart of the program, resulting in increased capacity for collaborating with organizations as well as additional opportunities for young people they serve.

Additional Program Details:

According to the 2022 County Health Rankings & Roadmaps, Milwaukee County is one of the most "unhealthy" counties in Wisconsin, ranking 70 out of 72. Some behaviors included in health rankings are adult obesity, food environment, physical inactivity, and access to exercise opportunities. Milwaukee County adults have a higher rate of obesity (32.7%) than Wisconsin (30%) and the United States (28%) and over 76% of County residents have inadequate fruit and vegetable consumption each day. In addition, the County has higher rates of physical inactivity than the state of Wisconsin, where many of the Milwaukee census tracts report up to 40% of residents as "physically inactive." In addition, 19% of Milwaukee County adults and 29% of children live at 100% of the federal poverty level, compared to 11% of Wisconsin's population. In the City of Milwaukee, over 25% of the population is at or below the federal poverty level, and nearly 10% of those residents experience economic hardship, despite having a full-time job. About 54% of children and 26% of all residents in the county participate in the Supplemental Nutrition Assistance Program (SNAP.) Fifty-eight percent of children qualify for free or reduced-priced school lunches in the County, and 83% of children meet the federal qualifying standard to receive free or reduced lunch. Fifty-seven percent of Milwaukeeans live in census tracts with low access to healthy foods. In addition to the context above, we continue to experience the negative impacts of COVID-19 on community health and food landscapes.

To address these significant health disparities in Milwaukee County, the Extension FoodWise program provides evidence-based nutrition education to Milwaukeeans with limited financial resources by partnering with schools and a variety of community organizations to reach FoodShare-eligible groups of youth and parents/caregivers. FoodWise helps make healthy choices easier for individuals and families with low incomes, supporting positive changes in diet quality, physical activity, food resource management, food safety, and overall nutrition security. FoodWise direct education is funded by the USDA Expanded Food & Nutrition Education Program (EFNEP) grant.

FoodWise also collaborates with community partners to support policy, systems, and environmental change (PSE) efforts that improve access to fresh, affordable, and culturally preferred foods. The USDA Supplemental Nutrition Assistance Program Education (SNAP-Ed) supports PSE work in Milwaukee by funding collaborative efforts with local organizations to build healthier food environments. Key efforts include collaborating with five schools to grow parent-led school garden leadership, alongside supporting the Healthy Schools Academy and Farm to School initiatives. The program also helps improve food garden spaces at a local senior center and an affordable housing site. SNAP-Ed funds were eliminated by the U.S. Congress for 2026, resulting in seven FTE FoodWise educator positions being lost in Milwaukee County.

The Extension Urban Agriculture and Community Gardens program maintains and administers garden spaces on County-owned land, allowing Milwaukee County residents from all backgrounds access to the nutritional, social, and economic benefits of cultivating gardens to grow healthy, culturally-relevant foods. Along with land access by way of seven community garden sites across the County, Extension supports the healthy well-being of more than 2,000 County residents by connecting them with information, training, and research based technical support to grow bountiful and nourishing gardens.

Strategic Program Area: Fund for the Arts**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	5,000	301,411	307,825	307,825	0
Tax Levy	5,000	301,411	307,825	307,825	0

Strategic Implementation:

The Milwaukee County Fund for the Arts, through the Milwaukee County Cultural Artistic and Musical Programming Advisory Council (CAMPAC), allocates County property tax dollars to support and encourage cultural and artistic activities, which have an important impact on the economic well-being and quality of life of the community.

Since 2014, the application process for CAMPAC has included information regarding sales tax paid from all applicant groups. In 2021, despite the challenges to the arts community, CAMPAC funding assisted these organizations in generating over \$1.059 million in sales tax revenue. The collective budgets of these arts groups total almost \$212 million in economic activity directly employing 1,767 full time positions.

Strategic Program Area: Milwaukee County Historical Society**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	354,105	354,105	354,105	354,105	0
Tax Levy	354,105	354,105	354,105	354,105	0

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Attendance-other	2,756	2,578	5,000	3,000
Attendance-Public (General)	4,297	5,307	5,000	5,000
Attendance-Public (Programming)	14,509	14,340	15,000	17,000
Research Requests	3,476	3,889	3,500	4,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Annual Percent Increase in Overall Attendance (all MCHS Operated Facilities)	9%	12%	5%	10%
Annual Percent Increase in Patron Usage of MCHS Resource Material	-3%	4%	5%	5%

Strategic Overview:

As a non-profit cultural organization, the Milwaukee County Historical Society (MCHS) collects, preserves, and shares Milwaukee County history with the public. The Society serves thousands of people each year through exhibits, the research library, community programs, historic sites, and educational programs.

The Historical Society plays a significant role as a service provider to the County by preserving and making important County records accessible. Through the research library, people can access essential vital records, including documents that prove relationships or verify citizenship, and thus improve access to key benefits. Currently, MCHS holds 15,000 cubic feet of County records and continues to transfer records from departments, keeping them out of commercial storage and accessible to the public. Finally, in addition to its role as third party repository for County records, MCHS has managed Trimborn Farm. After working with the County to find an outside operator, MCHS will continue to host events, field trips, and educational programs at Trimborn Farm.

Strategic Implementation:

Maintaining the funding from 2026 in the 2027 budget will support the annual costs of record retention services for Milwaukee County, which include preservation, staff capacity, and research facilities through the MCHS research library. MCHS is working to relieve the County's backlog of records stored with a commercial vendor, thus saving the County significant storage expenses. These offsetting costs allow the County to serve its constituents by moving inaccessible records away from commercial storage to MCHS, which can make them accessible to both County employees and the public.

The cultural contribution continues to support the museum's work as a community center that preserves and shares Milwaukee's history. These activities include serving thousands of students through local history based educational programs, plus thousands of other people with tours, exhibits, events, and more. MCHS also maintains the County-owned Historical Center building, Trimborn Farm, and the Benjamin Church House in Estabrook Park.

Additional Program Details:

In addition to the above collaboration, MCHS has worked with the County to implement two significant cost and capacity saving measures. First, MCHS collaborated with Economic Development on a Request for Proposal to bring in an outside entity to manage and maintain Trimborn Farm. The success of this effort will reduce capital expenditures to maintain the historic buildings and reduce the workload for County Parks to maintain the grounds.

Second, MCHS negotiated a lease with the Department of Administrative Services to use the under-utilized building at 10930 Lapham Street as its offsite storage facility. This will save the County significant utility and maintenance costs while also speeding up the process of transferring historic County records from commercial storage, saving the County over \$150,000 each year.

Strategic Program Area: Federated Library System**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	66,650	66,650	66,650	66,650	0
Tax Levy	66,650	66,650	66,650	66,650	0

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Active Cardholders	261,967	271,427	275,498	279,631
CountyCat Mobile Searches	1,272,454	1,501,212	1,539,669	1,578,160
Digital Materials Circulated	1,206,406	1,319,065	1,437,781	1,567,181
Items Delivered	947,146	938,986	943,681	951,230
Library Materials Circulated	4,406,935	4,436,195	4,502,738	4,570,279
MCFLS and CountyCat Website Page Views	33,099,574	25,386,456	26,148,050	26,932,491

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Active Cardholders as Percent of Population	27%	29%	29%	30%

Strategic Overview:

The Milwaukee County Federated Library System (MCFLS) is overseen by the Department of Public Instruction (DPI) and serves 15 administratively autonomous and fiscally independent public libraries in Milwaukee County. These public libraries are wholly funded by their municipality and join the MCFLS organization voluntarily. MCFLS is responsible for supporting all public libraries in the county and coordinating the smooth interaction among members behind the scenes in many facets of the library environment.

Strategic Implementation:

2027 will mark the third year of the 2025-2028 MCFLS Strategic Plan, which identifies six major areas of emphasis: advocacy for system and member library support, data collection and utilization, defining our organizational culture, enhancing the patron experience, stewardship of system resources, and strengthening member libraries. The system's recent approach to services has centered on providing the essential infrastructure for success at the local library level. All aspects of the strategic plan ultimately return to this foundational concept, enabling member libraries to focus on serving their communities in ways only they can.

Strategic Program Area: Marcus Center for the Performing Arts**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	550,000	500,000	450,000	450,000	0
Tax Levy	550,000	500,000	450,000	450,000	0

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
All Theaters by Non-tenant Groups	39	39	40	40
Attendance-Other	35,836	41,981	40,000	40,000
Attendance-Private (Events/Rental)	8,074	11,492	10,000	10,000
Attendance-Public (Programming)	222,366	256,736	230,000	250,000
Free Events for Children	15	10	10	10
Free Family, Adults, Community Events	20	25	20	20
Number of Days Activity in Facility	341	360	340	340
Number of Events Annually	474	599	550	550
Number of Performance Weeks-All Theaters by Tenant Groups	25	23	25	25

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent of Attendees from Milwaukee County	40%	39%	40%	40%
Percent of Attendees from Outside Milwaukee County	60%	61%	60%	60%
Percent of Customer Satisfaction	99%	99%	99%	99%
Percent of Customer Satisfaction with Facility	99%	99%	99%	99%

Strategic Overview:

Established in 1969, the Marcus Center for the Performing Arts was built and deeded to Milwaukee County as a public trust for the preservation and enrichment of the performing arts, including drama, music, and dance. Today the Marcus Performing Arts Center (MPAC) is the premier performing arts center in Southeastern Wisconsin, connecting our community to the world through collaboration, innovation, social engagement, and the transformative power of live performing arts. MPAC presents a diverse mix of cultural arts programming including touring Broadway, contemporary dance, jazz, and global music alongside commercial concerts and events. Additionally, MPAC provides high quality arts education and engagement experiences for all ages and is home to several resident companies including the Milwaukee Ballet, Florentine Opera, First Stage and Black Arts MKE.

MPAC supports a variety of free community events and cultural celebrations year-round, including Rainbow Summer, the Dr. Martin Luther King Jr. Birthday Celebration, the Hispanic Heritage and Native Heritage Celebrations.

We believe the performing arts are most powerful when they bring people together. Our goal is to create welcoming spaces for audiences of all backgrounds and be a gathering place where everyone can experience the transformative power of live performance.

MPAC is proud to be part of the Milwaukee Theater District as well as a dedicated Milwaukee County War Memorial facility, honoring those who bravely served our country.

Strategic Implementation:

Milwaukee County and MPAC have a contribution agreement in place for 2026-2030 outlining annual operating and capital support. The planned 2027 contractual operating contribution is \$450,000.

Strategic Program Area: Milwaukee Public Museum**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	3,500,000	3,500,000	3,500,000	3,500,000	0
Tax Levy	3,500,000	3,500,000	3,500,000	3,500,000	0

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Attendance-Exhibitions	15,171	16,972	25,000	0
Attendance-Museum	280,009	283,536	273,235	92,300
Attendance-Theater/Planetarium	107,389	104,627	104,560	32,135

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Annual Attendance Over/(Under) the 400,000 Base Level	No	Yes	Yes	Yes

Strategic Overview:

Pursuant to Wisconsin Statute 59.56(2), Milwaukee County (County) may acquire, own, operate, and maintain a public museum in the County, and appropriate funding for such purposes. As a museum of human and natural history, MPM provides a dynamic and stimulating environment for learning. The museum interprets the world's cultural and natural heritage through collections, research, education, and exhibits. MPM holds its collections as a public trust and is dedicated to their preservation for the enrichment of present and future generations.

Strategic Implementation:

MPM provides detailed quarterly reports of financial status and museum programmatic updates throughout the fiscal year to the Milwaukee County Parks and Finance/Audit committees.

The budgeted funds included as part of the 10-year Lease and Management Agreement (LMA) provide operational support to run the museum on behalf of the County and to provide access to schools, families, and the community in a variety of ways. MPM intends to continue serving over 400,000 visitors during each fiscal year and to provide services and educational opportunities to a diverse constituency. Milwaukee schools continue to receive free admission to MPM during the months of September through November (pursuant to current LMA).

In 2023, the LMA was amended to exercise an automatic extension of the Agreement for five years and to establish the Base Level Funding at \$3,500,000 as defined and specified in the original agreement.

The 2027 target attendance has been adjusted to account for reduced access in 2027. MPM will be closed beginning January 4, 2027 as the museum transitions to its new location.

Strategic Program Area: Charles Allis Art Museum (Camm Museum, Inc.)**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	225,108	225,108	185,000	165,000	(20,000)
Tax Levy	225,108	225,108	185,000	165,000	(20,000)

Strategic Overview:

The Charles Allis Art Museum contribute to the quality of life of Milwaukee County residents and visitors by creating opportunities to experience history, culture and the arts.

The Museum is a public-private partnership between Milwaukee County and Charles Allis Art Museum (CAAM, Inc.) - and honors the gifts to the community of Charles and Sarah Allis (in 1946) through the preservation of their architecturally significant homes, world-class art collections, and gardens, while telling the story of the founding of Milwaukee as a city of industry and entrepreneurship.

The museum contributes to Milwaukee County's quality of life by offering vibrant exhibitions, collaborative educational programs, performances, and other events. Programming includes art exhibitions each year that feature local and regional artistic production and promote such work in a way that larger institutions cannot. The museum also offers concerts, films, family art-making workshops, lectures, tours and special events. CAMM partners with county-wide public grade school art programs like the Rufus King International High School art program throughout the year, culminating in a student art show at the Charles Allis Art Museum called Arts@1801. The facility is available for rent by civic, cultural, veterans, educational, business and private groups. Charles Allis Museum is on the National Register of Historic Places.

Additional Program Details:

The County is authorized to continue making payments to Charles Allis Art Museum, Inc., if they have a signed Contribution Agreement and meet certain conditions.

Milwaukee County's Funding Contribution:

2027 - \$165,000

2028 - \$150,000

2029 - \$0

Strategic Program Area: War Memorial Center**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	486,000	398,000	354,000	310,000	(44,000)
Revenues	0	0	0	0	0
Tax Levy	486,000	398,000	354,000	310,000	(44,000)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Attendance - WMC Programs (On-site)	12,076	4,800	10,000	10,000
Attendance - WMC Programs (Outreach)	74,326	128,150	70,000	70,000
Attendance-General/Public	93,840	92,672	90,000	90,000
Attendance-Private Events/Rental	39,225	29,246	35,000	35,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Percent of Events from Milwaukee County	97%	96%	85%	85%
Percent of Events from Outside Milwaukee County	3%	4%	15%	15%

Strategic Overview:

The War Memorial Center stands as a memorial to those who gave their lives for our collective freedom. "Honor the Dead Serve the Living" is the motto of the Center. The Center provides a campus of memorials and access to both permanent and temporary exhibits.

The Center provides a variety of internal and outreach programs that offer unique opportunities for students and the community to learn about patriotism, history, and the accomplishments of our veterans. In addition, the Center is the primary community facility partner for the Veteran Suicide Prevention Initiative, a massive partnership with organizations focused on serving our greater veteran family.

The Center provides office space to organizations such as National Association of Minority Veterans of America, Paralyzed Veterans of American-Wisconsin chapter, Rotary Club of Milwaukee, Kiwanis Club of Milwaukee, Chipstone Foundation, and the War Memorial Center itself. Using the Hoteling Rental model, the Center provides office space at a substantially reduced rate for up to four Veteran organizations thereby making the Center the epicenter of veteran-based productivity and operations impacting thousands of our military veterans across Wisconsin.

To maximize utilization of the facility, the Center is available for general use by the public, veterans' groups, art groups and civic groups.

Strategic Implementation:

The County and the War Memorial Center have a funding agreement that provides operating and capital funding levels. In accordance with the agreement, the 2027 tax levy contribution for operating support decreases by \$44,000 to \$310,000.

As a living memorial open to the public, the Center does not charge admission or membership fees, enabling access for all to pay their respects, learn about the sacrifices made, and reflect on their own experiences in this sacred place.

Program outreach will increase and expand with the addition of two traveling exhibits as it requires little staff time to coordinate.

Milwaukee County's continued support is critical to maintaining the War Memorial Center, a Milwaukee County landmark and community memorial to our fallen heroes.

Strategic Program Area: Milwaukee Art Museum**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	690,000	690,000	690,000	500,000	(190,000)
Tax Levy	690,000	690,000	690,000	500,000	(190,000)

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
1. Attendance-Public (General)	190,342	208,428	215,000	210,000
2. Attendance-Public (Programming)	27,635	26,196	34,000	34,000
3. Attendance-Private (Events/Rental)	7,377	8,492	21,000	16,000

How Well We Do It: Performance Measures

Performance Measure	2024 Actual	2025 Actual	2026 Target	2027 Target
Customers Satisfaction with Events	92%	92%	90%	90%
Customers Satisfaction with Facility	92%	92%	90%	90%
Number of Milwaukee County Visitors	129,775	130,179	145,800	140,400
Number of Non-Milwaukee County Visitors	95,579	112,937	124,200	119,600

Strategic Overview:

The Milwaukee Art Museum (MAM) connects people with art, each other, and the world. At the center of every MAM experience is a driving mission to share extraordinary works of art, reveal their compelling stories, and create meaningful experiences that grow and inspire our community. Through exhibitions and related programs, the MAM is committed to bringing people together to inform, educate and engage in conversation around art. Art is a vital, life-enriching celebration of humankind's creative history; through it, stories and events from times past and present are told, explored, and challenged. Art ignites imagination. It makes us feel; it makes us think. Art sows the seeds of creativity, feeds the hunger for beauty and meaning, and connects us with others in ways nothing else can.

Exhibitions planned for next year include:

The Shakers: A World in the Making

Water's Edge: The Art of Truman Love

Seeking Revelation: German Romantic Prints and Drawings, 1770 - 1850

Exhibition of Works by the Black Women of Print Collective

Beneath the Surface: Mining and American Photography

Strategic Implementation:

In accordance with the current MAM and Milwaukee County Agreements, the 2027 tax levy contribution for operating support is \$500,000. An additional \$190,000 was included in the 2017-2026 budgets due to an arbitration settlement outlined in the sale of the O'Donnell parking garage.

Strategic Program Area: Villa Terrace Art Museum & Gardens, Ltd.**Service Provision:** Discretionary**How We Do It: Program Budget Summary**

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	0	0	40,000	40,000	0
Tax Levy	0	0	40,000	40,000	0

Strategic Overview:

Villa Terrace Art Museum & Gardens (VTMG) contributes to the quality of life of Milwaukee County residents and visitors by creating opportunities to experience history, culture and the arts.

The Museum - a public-private partnership between Milwaukee County and VTMG honors the gifts to the community of Agnes and Lloyd Smith Gifted to the city of Milwaukee and then transferred to Milwaukee County. Villa Terrace has evolved through the preservation of this architecturally significant home, art collections, and exhibits, musical performances and the world-renowned Renaissance Gardens. VTMG continues to tell the story of the founding of Milwaukee as a city of industry and entrepreneurship.

VTMG contributes to Milwaukee County's quality of life by offering vibrant exhibitions, collaborative educational programs, musical performances, and other events. Programming includes new quality art exhibitions that feature local and regional artistic production and promote such work in a way that larger institutions cannot. VTMG also offers free Sunday morning concerts in the summer as well as small salon concerts presented by the Milwaukee Symphony Orchestra (MSO) in the winter, family friendly events including children's programming, a well-attended garden lecture series for the whole family including discussions of bird migrations and plants appealing to hundreds of species. VTMG continues to work with county-wide public schools celebrating art appreciation as well as chess in the house for high schoolers. The facilities are available for rent by civic, cultural, veterans, educational, business and private groups. Villa Terrace is listed on the National Register of Historic Places.

Additional Program Details:

The County is authorized to continue making payments under the 3/21/2025-12/31/2028 Contribution Agreement, if the Villa Terrace Museum and Gardens, Ltd. meet certain conditions.

Milwaukee County's Funding Contribution:

2027 - \$40,000

2028 - \$40,000

2029 - \$0

DEPARTMENT NARRATIVES

DEBT SERVICE FUNCTION

996 - General County Debt Service



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	0	0	0	0	0
Operations Costs	(17,711)	0	0	0	0
Debt & Depreciation	88,905,796	84,176,903	101,990,371	110,351,850	8,361,479
Interdepartmental Charges	(38,422,516)	(50,904,383)	(51,677,390)	(50,251,438)	1,425,952
Total Expenditures	\$50,465,568	\$33,272,520	\$50,312,981	\$60,100,412	\$9,787,431
Revenues					
Other Direct Revenue	1,234,977	3,195,750	11,924,477	22,931,604	11,007,127
State & Federal Revenue	141,626	44,412	15,789	0	(15,789)
Total Revenues	\$1,376,603	\$3,240,162	\$11,940,266	\$22,931,604	\$10,991,338
Tax Levy	\$49,088,966	\$30,032,358	\$38,372,715	\$37,168,808	(\$1,203,907)
Personnel					

Department Mission:

GENERAL COUNTY DEBT SERVICE

Department Description:

DEBT SERVICE EXPENSES: The 2027 Budget includes appropriations of \$89,740,000 and \$20,541,850 for principal and interest payments associated with general obligation debt. The total 2027 debt service amount of \$110,281,850 is an increase of \$8,361,479 compared to the 2026 Budget amount of \$101,920,371.

DEBT ISSUE EXPENSES: A significant portion of debt issue expenses are paid from the proceeds of each financing. Under Federal law, up to 2 percent of each financing may be used to cover expenses related to the issuance. Once the capital improvement financing amounts are determined and more robust debt issue expenses have been identified the Office of the Comptroller and the Office of Strategy, Budget, and Performance will process an administrative appropriation transfer in order to make the necessary budget adjustments. In recent years, additional levy has been needed to finance work performed to conduct the required arbitrage calculations in accordance with IRS regulations. This budget has also been used to finance additional bond counsel and financial advisory expenses associated with investigating the impact to outstanding debt resulting from the potential disposition of County assets, assessing the impact of leasing/contracting out areas in which the County has or may issue tax-exempt debt, complying with disclosure rules, and other matters. For 2027, the amount of levy for these matters remains at \$70,000.

PENSION OBLIGATION BONDS/NOTES: In 2009, Milwaukee County sold \$400 million in pension obligation bonds to improve the funding ratios of the pension system and to take advantage of higher investment rates of return compared to the interest rate of taxable general obligation bonds. The original debt consisted of two issues: \$265 million in taxable general obligation promissory notes for a 20-year term and \$135 million in taxable pension anticipation notes for a 5-year term with a December 2013 maturity date. In March 2013, the County issued taxable general obligation pension notes to replace the anticipation notes. In 2013, the Office of the Comptroller was contacted by JP Morgan to inquire if the County would be interested in purchasing the County's outstanding 2024 notes that were part of the 2009 issue. In June 2013, the County closed on the issuance of \$99,300,000 of 2013B Taxable General Obligation Refunding Bonds. The proceeds were used to purchase outstanding 2024 notes and the County achieved \$1,571,900 of net present value savings.

In 2021, Milwaukee County issued \$93,540,000 of Taxable General Obligation Promissory Notes to advance refund the 2023 through 2030 maturities of the County's Series 2013 Taxable General Obligation Pension Promissory Notes. The transaction resulted in \$9,322,416 of net present value savings. The 2027 debt service costs for the pension obligation bonds/notes issued in 2009 and 2021 is \$37,706,154. To accurately reflect all benefit related costs, the pension obligation debt service expenses are budgeted in Org. 1950 - Employee Fringe Benefits and Org. 1951 - 0.4% Sales Tax. In addition, to accurately reflect all debt service costs, the principal and interest costs are budgeted in General County Debt Service along with an abatement of an equal amount.

RESERVE FOR COUNTY BONDS: The 2027 contribution from the Reserve for County Bonds is \$22,101,604.

COUNTY FLEET DEBT SERVICE ABATEMENT: The 2026 principal costs for the debt issued for vehicles and equipment in 2014-2026 is \$10,703,441. To accurately reflect all fleet related costs, this amount is budgeted in Org. 5300 Fleet Management Division and cross charged to user departments. In addition, to accurately reflect all debt service costs, this amount is also included in the General County Debt Service Budget. To avoid duplication of the debt service costs, the amount is abated in the General County Debt Service Budget.

INTERNAL REVENUE SERVICE (IRS) BUILD AMERICA BOND (BAB)/RECOVERY ZONE BOND/QUALIFIED ENERGY CONSERVATION BOND INTEREST PAYMENT REIMBURSEMENTS:

In 2009 and 2010, the County issued Build America Bonds (BABs) and Recovery Zone Bonds. In 2015 and 2016, the County issued Qualified Energy Conservation Bonds (QECBs). The County has refunded and/or paid off its outstanding BABs and QECBs. For 2027, no reimbursements will be received from the IRS since the final interest payments related to the 2016 Qualified Energy Conservation Bonds occurred in 2026.

JAIL ASSESSMENT SURCHARGE: Jail Assessment Surcharge Revenue of \$830,000 is projected to be used to pay 2027 debt service costs for the construction of the Criminal Justice Facility (CJF) as allowed by Wisconsin State Statutes Section 302.46(2). The \$830,000 is based on the actual amount received in 2025.

INTEREST ALLOCATION TO PROPRIETARY FUND DEPARTMENTS AND TO FRINGE BENEFITS ORGS: Abatements for the allocations of debt service below are included in the General County Debt Service Budget: DAS - Information Management Services Division: \$0; MCDOT - Fleet Management Division (Principle): \$10,703,441; MCDOT - Fleet Management Division (Interest): \$988,130; MCDOT - Milwaukee County Transit/Paratransit: \$1,556,489 DHHS - Behavioral Health Services: \$3,222; DAS - Facilities Management Division: \$296,002; Capital Projects: \$0*; Fringe Benefits (Pension Obligation Bonds/Notes): \$36,706,154 (including \$8,606,711 in org 1950 and \$28,099,443 in org 1951); Total Debt Service Abatement for General County Debt Service: (\$50,253,438).

*Note: The interest allocation amounts on general obligation bonds/notes for capital projects will be calculated at the end of 2027. As in prior years, an administrative transfer will be processed by the Office of the Comptroller to modify capital budgets and the Debt Service Budget to adjust the budgets based on actual interest allocation and interest earnings amounts.

Strategic Program Area: General County Debt Service

Service Provision: N/A

How We Do It: Program Budget Summary					
Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	50,465,568	33,272,520	50,312,981	60,100,412	9,787,431
Revenues	1,376,603	3,240,162	11,940,266	22,931,604	10,991,338
Tax Levy	49,088,966	30,032,358	38,372,715	37,168,808	(1,203,907)

**MILWAUKEE COUNTY 2027 REQUESTED BUDGET REQUIREMENTS PRINCIPAL INTEREST IN GENERAL COUNTY
DEBT SUMMARY OF BONDS & NOTES OUTSTANDING**

Type of Issue	True Interest	Date of	Final	Bonds or Notes	2027 Requirements	
	Rate	Bond Issue	Maturity Date	Outstanding 12/31/26	Principal	Interest
Corporate Purpose Bonds	2.60	11/6/2014	12/1/2029	7,845,000	2,615,000	251,694
Corporate Purpose Bonds	2.50	11/12/2015	10/1/1930	9,480,000	2,370,000	284,400
Corporate Purpose Bonds	2.36	11/10/2016	9/1/1931	9,100,000	1,820,000	273,000
Corporate Purpose Bonds	2.04	11/8/2017	9/1/2027	2,075,000	2,075,000	51,875
Corporate Purpose Bonds	2.80	11/15/2018	8/1/2028	2,480,000	1,240,000	74,400
Corporate Purpose Bonds	1.81	10/2/2019	8/1/2029	2,580,000	860,000	86,000
Corporate Purpose Notes	1.75	11/7/2019	8/1/2029	3,105,000	1,035,000	62,100
Corporate Purpose Bonds	1.16	10/28/2020	9/1/1931	6,095,000	1,220,000	82,281
Corporate Purpose Notes	1.09	10/28/2020	9/1/1930	1,180,000	295,000	15,856
Corporate Purpose Bonds	1.54	11/23/2021	9/1/2035	18,410,000	2,050,000	337,475
Corporate Purpose Notes	1.30	11/23/2021	9/1/2031	5,175,000	1,035,000	98,325
Corporate Purpose Bonds	3.45	11/3/2022	9/1/2032	8,680,000	1,470,000	347,200
Taxable Notes	4.78	11/3/2022	9/1/2027	1,250,000	1,250,000	62,500
Transit Notes	3.47	11/3/2022	9/1/2032	3,060,000	520,000	122,400
Corporate Purpose Bonds	4.14	11/8/2023	8/1/2033	7,100,000	1,015,000	314,400
Taxable Notes	5.43	11/8/2023	8/1/2027	2,050,000	2,050,000	112,750
Corporate Purpose	3.25	11/7/2024	8/1/1934	8,920,000	1,115,000	323,350
North Shop Prom Notes	3.46	11/7/2024	8/1/1939	9,555,000	735,000	392,123
South Shore Breakwater Prom Notes	3.35	11/7/2024	8/1/1939	7,875,000	610,000	294,581
Promissory Notes	3.28	11/7/2024	8/1/2028	5,940,000	2,970,000	252,450
Taxable Notes	4.74	11/7/2024	8/1/1939	13,055,000	1,005,000	604,211
Transit Notes	3.25	11/7/2024	8/1/2029	3,735,000	1,280,000	149,400
CFSPM Notes	4.87	11/7/2024	8/1/2044	24,750,000	1,375,000	1,175,625
Corporate Purpose Notes	3.06	11/6/2025	10/1/2035	9,855,000	1,095,000	361,350
Taxable Museum Notes	4.18	11/6/2025	10/1/2034	40,175,000	5,025,000	1,782,700
Taxable Zoo Rhino Notes	4.25	11/6/2025	10/1/2035	13,105,000	1,460,000	582,400
Promissory Notes	2.86	11/6/2025	10/1/2029	4,245,000	1,420,000	155,600
Taxable GO Notes	3.75	11/6/2025	10/1/2030	14,445,000	3,615,000	530,853
Capital Improvement Notes	TBD	TBD	TBD	TBD	3,750,000	2,200,521
Promissory Notes	TBD	TBD	TBD	TBD	1,725,000	404,309
CFSPM Notes	TBD	TBD	TBD	TBD	3,100,000	2,465,190
Taxable Notes	TBD	TBD	TBD	TBD	2,375,000	2,084,063
Transit Notes	TBD	TBD	TBD	TBD	1,350,000	315,315
Non-Pension Obligation Debt Projected Outstanding Balance as of December 31, 2025 & Associated Debt Service				\$245,320,000	\$56,925,000	\$16,650,696
Taxable GO Notes	6.84	12/1/2009	12/1/2028	42,685,000	20,670,000	2,919,654
Taxable GO Notes	1.65	11/23/2021	12/1/2030	48,575,000	12,145,000	971,500
Pension and Obligation Note Balance as of December 31, 2026 & Associated Debt Service				\$91,260,000	\$32,815,000	\$3,891,154
Total 2027 Principal/Interest					\$89,740,000	\$20,541,850
Total 2027 Debt Service					\$110,281,850	

DEPARTMENT NARRATIVES

NON-DEPARTMENTAL REVENUE FUNCTION



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Revenues					
1901 Unclaimed Money	0	3,500,000	0	1,750,000	1,750,000
1902 Personal Property Aid	1,561,543	5,566,825	5,665,346	5,731,591	66,245
1937 Potawatomi Revenue Allocation	6,191,507	6,199,679	6,034,228	6,492,895	458,667
1992 Earnings on Investments	26,243,214	21,453,893	16,406,737	15,369,670	(1,037,067)
1993 State Shared Taxes	32,676,452	33,699,987	42,049,140	43,358,295	1,309,155
1994 State Exempt Computer Aid	5,296,575	5,304,962	5,304,961	5,321,129	16,168
1995 Milwaukee Bucks Sports Arena & Milwaukee Brewers Stadium Subsidy	0	0	(6,500,000)	(6,500,000)	0
1996 County Sales Tax Revenue	101,335,702	105,230,560	108,924,164	112,467,190	3,543,026
1998 Surplus from Prior Years	0	5,000,000	5,000,000	5,000,000	0
1999 Other Miscellaneous Revenue	1,014,168	8,923,156	1,756,185	50,000	(1,706,185)
Total Revenues	\$174,319,160	\$194,879,062	\$184,640,761	\$189,040,770	\$4,400,009

*Sales tax includes an additional .4% per Wisconsin 2023 Act 12 which is budgeted in Agency 194 – Non-Departmental Expenditures.

Department Mission:

NA

Budgeted Amounts are based on the following:

Unclaimed Money: Pursuant to Section 59.66 of the Wisconsin Statutes, the County Treasurer is to publish a notice that the Treasurer's Office possesses unclaimed money. If no legal claim is made within the time specified in such notice, all funds and interest earned are to be turned over to the General Fund of the County treasury. Every other year, the Treasurer widely advertises unclaimed funds before they are forfeited. As a result, this revenue fluctuates from one year to the next and is difficult to predict. Funding is budgeted in this area in odd numbered years. In 2027, \$1,750,000 is budgeted.

State Personal Property Aid: As part of 2017 Act 59, municipal and county levy limits were set by the amount equal to an inaugural 2020 Personal Property Aid distribution to compensate local governments for an exemption to personal property tax of machinery, tools and patterns not used in manufacturing. 2023 WI Act 12 repealed the remaining personal property tax and now provides an additional payment to reimburse Milwaukee County for the lost personal property tax revenue. Milwaukee County will again receive two separate payments in 2027. The Wisconsin Department of Revenue estimates the payments to Milwaukee County to be \$5,731,591.

Land Sales: Accounts for the sale of County land in accordance with state statutes. Monies received through this revenue stream will be allocated in accordance with established policies on one-time revenues and Chapter 6 of the Milwaukee County Code of Ordinances. \$0 is budgeted in 2027.

Potawatomi Revenues: Represents payments based on Class III Net Win during the period July 1, 2026 to June 30, 2027 by the Potawatomi Bingo Casino per contract. The 2027 budget increases by \$458,667 for a total of \$6,492,895 due to previous years' actuals and reported increases in collections of Class III Net Win.

Earnings on Investments: Earnings on investments income is derived from long and short-term investment of operating funds not required for immediate use. To maximize investment revenue, the County sets the investment policy and independent contracted invest-

ment advisors directly manage the funds. The 2027 budget for earnings on investments is \$15,369,670, a decrease of \$1,037,067 from the 2026 adopted budget. This decrease is based on updated earnings allocation percentages.

The 2027 Budget does not include a budget amount for the allocation of earnings on general obligation bonds & notes. There are estimates included for airport debt and airport reserves. Based on the actual investment earnings and unspent bond amounts in individual capital projects, the Office of the Comptroller will perform an administrative appropriation transfer that will adjust both the Earnings on Investments Budget and the individual capital projects.

State Shared Revenue: Represents payment from the State under the County and Municipal Aid payment program. The base payment is given to each County on a per capita basis. The Utility Payment compensates local governments for costs incurred in providing services to tax exempt public utilities. Wisconsin 2023 Act 12 increased the State Shared Revenue to the County beginning in 2024. In 2027, the County and Municipal Aid payment increases by \$1,044,370, the Act 12 Supplemental County Aid payment increases by \$168,353, and the Utility Payment increases by \$96,432. Overall, shared revenue increases by \$1,309,155.

The shared revenue supplemental payment is adjusted based on the rate of growth in the state sales tax. The 2025-2027 State Budget extended the sales tax exemption for the sale of electricity and natural gas for residential use from the previous months of November through April, to the entire year. This has had two impacts for County government. First, it reduced county sales tax revenue collected, and second, it reduced growth on the shared revenue supplemental payment beginning in 2026. Per Wisconsin Statutes 79.037, the supplemental payment shall be used to support specified programs and shall not support administrative services. While the revenue is budgeted in this org unit, it is considered to support the expenditures for specified programs in compliance with 79.037.

Wisconsin State Statute 48.561(3) requires the Wisconsin Department of Administration to reallocate \$20,101,300 from Milwaukee County's shared revenue allocation to the Wisconsin Child Welfare Program.

As outlined in 2015 Wisconsin Act 30 (Act 60), Milwaukee County is required to commit \$4,000,000 annually to the construction of the Milwaukee Bucks Sports Arena. This payment is budgeted in Org 1995-Milwaukee Bucks Sports Arena & Milwaukee Brewers Stadium Subsidy.

As outlined in 2023 Act 40, Milwaukee County is required to commit \$2,500,000 annually into the stadium improvement fund for the Milwaukee Brewers until 2050, or until aggregate contributions reach \$67.5 million. This payment is budgeted in Org 1995-Milwaukee Bucks Sports Arena & Milwaukee Brewers Stadium Subsidy.

The State of Wisconsin (State) received \$67.1 million in Mitigation Trust Funds from the national settlement with Volkswagen (VW) Corporation. The State apportioned part of its award towards a competitive statewide transit capital assistance grant program (Grant Program) to fund the replacement of eligible public transit vehicles. As a condition of the Grant Program (§ 79.035(7)), award recipients receive a reduction in State Shared Revenue (Shared Revenue) of 75% of the actual award amount amortized over a 10-year period. Pursuant to approved County Board file #18-640, the County applied for funding and was awarded \$5,461,500 in Grant Program funding. The Grant Program funding replaced bond funding for eligible County bus replacements. Based upon Grant Program criteria, the County will receive an annual Shared Revenue reduction of \$409,613 beginning with the 2021 budget year through the 2030 budget year.

Statistical Supporting Data

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Base Payment	47,020,294	48,098,286	49,733,439	50,777,810
Supplemental County Aid	7,578,838	7,753,151	8,016,791	8,185,143
Utility Payment	5,022,861	4,769,193	4,809,823	4,906,255
Subtotal State Shared Taxes	59,621,993	60,620,630	62,560,053	63,869,208
VW State Grant (Buses)	(409,613)	(409,613)	(409,613)	(409,613)
State Child Welfare Reallocation	(20,101,300)	(20,101,300)	(20,101,300)	(20,101,300)
Total State Shared Taxes	\$39,111,080	\$40,109,717	\$42,049,140	\$43,358,295

State Exempt Computer Aid: Represents State payments to compensate for the exemption of computers from property tax rolls, per 1997 Wisconsin Act 237. The formula for determining the county share of State Exempt Computer Aid was discontinued in the 2017-2019 Wisconsin State Budget and replaced with a flat increase of 1.47% in 2018 and 2.42% in 2019. In 2020 and each year thereafter, State Exempt Computer Aid will not have an inflation factor. Wisconsin Department of Revenue notices for State Exempt Computer Aid are not provided until October each year. The estimate at the time of budget preparation is \$5,321,129 for State Exempt Computer Aid.

Milwaukee Bucks Sports Arena & Milwaukee Brewers Stadium Subsidy: Wisconsin State Statute 79.035 (6) requires an annual \$4 million reduction to Milwaukee County's shared revenue to offset costs for the Milwaukee Bucks sports and entertainment facility through 2036. Wisconsin State Statute 229.695 requires Milwaukee County to commit \$2,500,000 annually into the stadium improvement fund for the Milwaukee Brewers until 2050, or until aggregate contributions reach \$67.5 million. This amount reduces the County's shared revenue payment but is included in this non-departmental account to emphasize local taxpayers' commitment to these sports facilities.

County Sales Tax Revenue: The 2027 sales tax budget includes the additional .4% as permitted by Wisconsin 2023 Act 12, which is budgeted in Agency 194 – Non-Departmental Expenditures and is not represented in this Agency. In 2027, sales tax budgeted in Agency 190 increases by 3.5% to \$112,467,190.

An allocation of \$37.2 million is provided for debt service, resulting in \$75,298,382 available for general fund purposes.

County Sales Tax Revenue

	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Gross Sales Tax Collections	103,140,664	107,104,896	110,864,289	114,470,422
State Administrative Fee	(1,804,962)	(1,874,336)	(1,940,125)	(2,003,232)
County Sales Tax Collections	\$101,335,702	\$105,230,560	\$108,924,164	\$112,467,190
County Net Sales Tax	101,335,702	105,230,560	108,924,164	112,467,190
Less Allocations to Debt Service	(49,088,966)	(30,032,358)	(38,372,715)	(37,168,808)
Available for General Fund	\$52,246,736	\$75,198,202	\$70,551,449	\$75,298,382

Surplus (Deficit) from Prior Year: \$5,000,000 of the County's overall 2025 surplus is applied to the County's 2027 budget (County Board file #26-256) per 59.60 of Wisconsin State Statutes.

Miscellaneous Revenue: Includes all other revenue sources, including closure of Tax Increment Financing (TIF) districts. For 2027, no major sources of miscellaneous revenue were identified. \$50,000 is budgeted based on previous years.

BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Revenues					
Property Tax Levy	291,434,484	298,631,348	309,014,834	316,885,905	7,871,071
Total Revenue	\$291,434,484	\$298,631,348	\$309,014,834	\$316,885,905	\$7,871,071

STATISTICAL SUPPORTING DATA

General County	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,420,930,766	1,507,515,790	86,585,024
Revenues	1,055,104,210	1,132,611,053	77,506,843
General Obligation Bonds	56,811,722	58,018,832	1,207,110
General County Property Tax Levy	\$309,014,834	\$316,885,905	\$7,871,071

Property tax levy represents the remaining amount of dollars required to perform services to the public. It is the "ad valorem" (general ownership) tax liability imposed on homeowners and businesses for owning real estate. The amount that each homeowner or business pays is based on the value of the property(s).

TAX LEVY BY DEPARTMENT

Department	Fund Type	Agency	Expenditures	Revenue	Tax Levy
Legislative & Executive					
100	General	County Board of Supervisors	1,267,544	0	1,267,544
110	General	County Executive - General Office	1,068,793	0	1,068,793
103	General	County Executive - Office of Government Affairs	419,587	0	419,587
Total Legislative & Executive			2,755,924	0	2,755,924
Administration					
109	General	Office of Equity	834,710	0	834,710
112	General	Personnel Review Board, Civil Service Commission & Ethics Board	298,172	0	298,172
113	General	Corporation Counsel	3,253,131	555,341	2,697,790
114	General	Department of Human Resources	6,846,473	0	6,846,473
115	General	Department of Administrative Services	43,589,566	8,900,672	34,688,894
115	Internal Services	Department of Administrative Services	29,024,732	1,002,280	28,022,452
118	General	Office of Strategy, Budget & Performance	2,955,145	0	2,955,145
Total Administration			86,801,929	10,458,293	76,343,636
Courts and Judiciary					
200	General	Combined Court Related Operations	33,966,919	16,305,869	17,661,050
290	General	Courts - Pretrial Services	7,085,890	400,782	6,685,108
Total Courts and Judiciary			41,052,809	16,706,651	24,346,158

TAX LEVY BY DEPARTMENT

Department	Fund Type	Agency	Expenditures	Revenue	Tax Levy
Public Safety					
400	General	Office of the Sheriff	76,235,722	25,371,022	50,864,700
430	General	Community Reintegration Center	67,300,584	1,790,000	65,510,584
450	General	Office of the District Attorney	15,185,804	6,804,472	8,381,332
480	General	Office of Emergency Management	12,069,976	3,710,946	8,359,030
490	General	Medical Examiner	6,076,147	4,327,021	1,749,126
Total Public Safety			176,868,233	42,003,461	134,864,772
General Government					
309	General	Office of the County Treasurer	1,129,000	2,380,000	(1,251,000)
327	General	Office of the County Clerk	2,417,814	713,135	1,704,679
340	General	Office of the Register of Deeds	1,671,867	4,335,300	(2,663,433)
370	General	Office of the Comptroller	6,559,455	118,000	6,441,455
370	Trusts	Office of the Comptroller	20,000	20,000	0
Total General Government			11,798,136	7,566,435	4,231,701
Transportation & Public Works					
504	Proprietary	Department of Transportation - Airport	115,270,051	115,270,051	0
509	General	Department of Transportation - Transportation Services	2,378,146	2,378,146	0
510	General	Department of Transportation - Highway Maintenance	28,619,471	28,619,471	0
530	General	Department of Transportation - Fleet Management	27,430,538	27,624,111	(193,573)
530	Trusts	Department of Transportation - Fleet Management	0	0	0
560	Proprietary	Transit - Paratransit System	192,112,487	152,794,988	39,317,499
580	General	Department of Transportation - Director's Office	2,990,000	2,990,000	0
Total Transportation & Public Works			368,800,693	329,676,767	39,123,926
Health & Human Services					
630	General	Mental Health Board - Behavioral Health Services	211,074,189	156,392,906	54,681,283
630	Trusts	Mental Health Board - Behavioral Health Services	0	0	0
800	General	Department of Health & Human Services	191,244,708	141,202,113	50,042,595
800	Trusts	Department of Health & Human Services	10,000	10,000	0
Total Health & Human Services			402,328,897	297,605,019	104,723,878
Parks, Recreation & Culture					
900	General	Department of Parks, Recreation & Culture	51,436,519	30,223,745	21,212,774
900	Trusts	Department of Parks, Recreation & Culture	610,000	610,000	0
950	General	Zoological Department	23,631,092	23,313,024	318,068
950	Trusts	Zoological Department	1,992,266	1,992,266	0

TAX LEVY BY DEPARTMENT

Department	Fund Type	Agency	Expenditures	Revenue	Tax Levy
991	General	UW - Extension	555,155	152,429	402,726
199	General	Consolidated Non - Departmental Cultural Contributions	5,693,580	0	5,693,580
Total Parks, Recreation & Culture			83,918,612	56,291,464	27,627,148

Debt Service

996	Debt Service	General County Debt Service	60,100,412	22,931,604	37,168,808
		Total Debt Service	60,100,412	22,931,604	37,168,808

Countywide Non-Department Expense

1913	General	Civil Air Patrol	11,500	0	11,500
1921	General	Human Resources & Payroll System	2,282,710	0	2,282,710
1930	General	Offset to Internal Service Charges	(107,116,215)	(107,116,215)	0
1935	General	Charges to Other County Departments	(58,057,088)	0	(58,057,088)
1945	General	Appropriation for Contingency	4,500,000	0	4,500,000
1950	General	Employee & Retiree Fringe Benefits	189,455,144	99,623,876	89,831,268
1951	General		89,973,752	89,973,752	0
1961	General	Litigation Reserve	186,362	0	186,362
1971	General	Central Crosscharges	0	0	0
1972	General	Central Salary Adjustment	50,000	0	50,000
1985	General	Capital Outlay/Depreciation Contra	(10,814,583)	(2,213,350)	(8,601,233)
1989	General	Investment Management Fee	300,000	0	300,000
		Total Countywide Non-Department Expense	110,771,582	80,268,063	30,503,519

Countywide Non-Department Revenue

1901	General	Unclaimed Money	0	1,750,000	(1,750,000)
1902	General	Personal Property Aid	0	5,731,591	(5,731,591)
1937	General	Potawatomi Revenue Allocation	0	6,492,895	(6,492,895)
1986	General	Fire Charge - Uncollectable	0	0	0
1992	General	Earnings on Investments	0	15,369,670	(15,369,670)
1993	General	State Shared Taxes	0	43,358,295	(43,358,295)
1994	General	State Exempt Computer Aid	0	5,321,129	(5,321,129)
1995	General	Milwaukee Bucks Sports Arena & Milwaukee Brewers Stadium Subsidy	0	(6,500,000)	6,500,000
1996	General	County Sales Tax Revenue	0	112,467,190	(112,467,190)
1998	General	Surplus from Prior Years	0	5,000,000	(5,000,000)

TAX LEVY BY DEPARTMENT

Department	Fund Type	Agency	Expenditures	Revenue	Tax Levy
1999	General	Other Miscellaneous Revenue	0	50,000	(50,000)
Total Countywide Non-Department Revenue			0	189,040,770	(189,040,770)
Capital Improvements					
120	Capital		162,318,563	138,081,358	24,237,205
		Total Capital Improvements	162,318,563	138,081,358	24,237,205

DEPARTMENT NARRATIVES

NON-DEPARTMENTAL EXPENDITURES FUNCTION



**MILWAUKEE
COUNTY**

2027 RECOMMENDED OPERATING BUDGET

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BUDGET SUMMARY

Category	2024 Actual	2025 Actual	2026 Budget	2027 Recommended Budget	2026/2027 Variance
Expenditures					
Personnel Costs	112,468,449	158,366,553	173,654,107	182,967,320	9,313,213
Operations Costs	1,133,254	1,182,361	1,186,584	2,317,360	1,130,776
Debt & Depreciation	0	0	0	0	0
Interdepartmental Charges	3,015,691	2,810,479	3,641,266	4,170,464	529,198
Total Expenditures	\$116,617,394	\$162,359,394	\$178,481,957	\$189,455,144	\$10,973,187
Revenues					
Other Direct Revenue	21,878,877	25,665,859	21,671,609	28,832,803	7,161,194
Total Revenues	\$21,878,877	\$25,665,859	\$21,671,609	\$28,832,803	\$7,161,194
Tax Levy	\$94,738,517	\$136,693,534	\$156,810,348	\$160,622,341	\$3,811,993

Note: The budget summary table excludes charges to revenue departments to reflect the total fringe benefits costs more accurately.

Department Mission:

This non-departmental unit includes expenditures for employee and retiree fringe benefit costs, and revenues from premium contributions for those benefits.

Department Description:

Appropriations for employee and retiree fringe benefits in this non-departmental unit include: health and dental insurance, contributions to pension plans, life insurance, Medicare premium contributions, employee bus passes, and health insurance actuarial services.

The cost of these benefits, net of employee and retiree premium contributions (which are shown as direct revenues in the table above), are allocated out to revenue generating departments based on their share of countywide staffing levels. This enables the County to be reimbursed for its total personnel costs to provide services.

2027 Budget Impact on Employees

In 2027, Milwaukee County maintains an excellent package of fringe benefits for employees. The 2027 Budget includes a \$500 increase in the County's match to employee Flexible Spending Accounts. Also included are minor adjustments to health insurance premiums, health insurance co-pays, and the County's dental plan.

Employee Total Compensation in 2027:**Take Home Pay Increase**

General employees will receive a 2% pay increase in January 2027. The funds for this salary increase are budgeted in departments. General employee pension contributions are unchanged at 4.9% in 2027. Taking into account the general increase, plan design changes, and increase in FSA contribution, most general employees are expected to see a take home pay increase of between 2% and 3%.

Health Insurance Premiums

The 2027 budget includes an increase from 2% to 4.3% to health care premiums in order to share cost increases between the employer and employees.

2027 rates (after including Wellness credit):

Employee Only: \$104/month

Employee + Child: \$152/month
Employee + Spouse: \$245/month
Employee + Family: \$274/month

Pension Contribution

The general employee ERS pension contribution remains unchanged at 4.9%. Prior to 2023 Wisconsin Act 12, the employee contribution was 6.1% which means the 2027 pension contribution is 1.2% lower than 2023. Employees now contribute one-half of the pension normal cost and do not make contributions toward the unfunded liability.

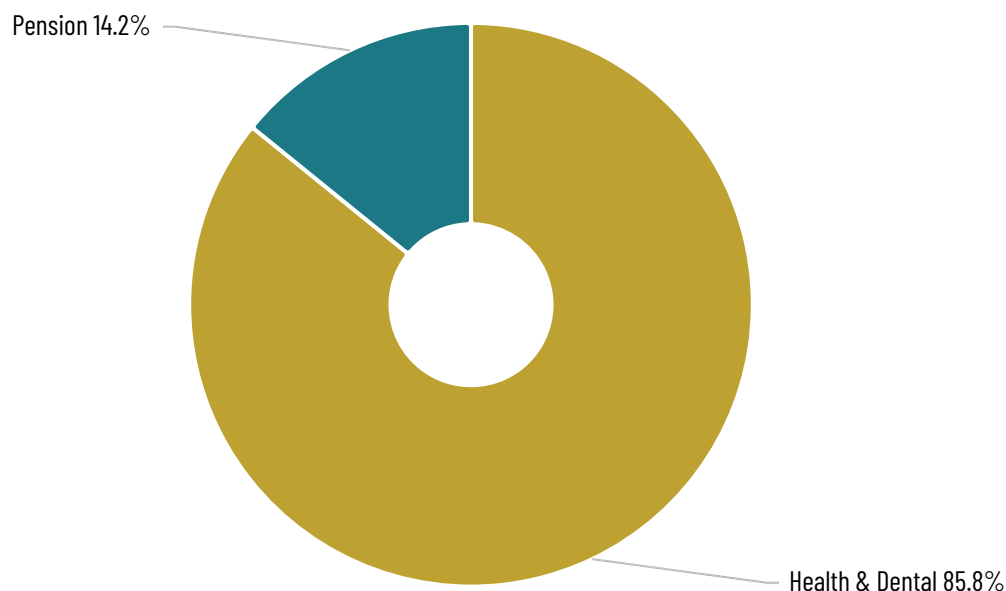
Flexible Spending Account

The employee Flexible Spending Account is maintained in 2027. The County will now match up to \$1,500 in employee contributions on a dollar-for-dollar basis for this tax advantaged account, up from \$1000.

2026-2027 Fringe Benefit Budget Comparisons

Item	2026 Budget	2027 Budget	2026/2027 Change
Gross Health & Dental Costs	141,390,065	149,806,397	8,416,332
Gross Pension Costs	37,091,892	39,648,747	2,556,855
TOTAL Gross Benefit Costs	\$178,481,957	\$189,455,144	\$10,973,187
Less/Employee/Retiree Health Premiums	(10,671,609)	(11,924,894)	(1,253,285)
Less Employee/State Pension Contributions	(11,000,000)	(16,907,909)	(5,907,909)
TOTAL Less Premiums and Contributions	(\$21,671,609)	(\$28,832,803)	(\$7,161,194)
TOTAL Net Benefit Costs	\$156,810,348	\$160,622,341	\$3,811,993
Estimated Revenue Offset at 14.5%	(\$22,737,500)	(\$23,290,239)	(\$552,739)
Approximate Direct Tax Levy Cost, Employee & Retiree Fringe Benefits	\$134,072,848	\$137,332,102	\$3,259,254

Share of Net Tax Levy Cost

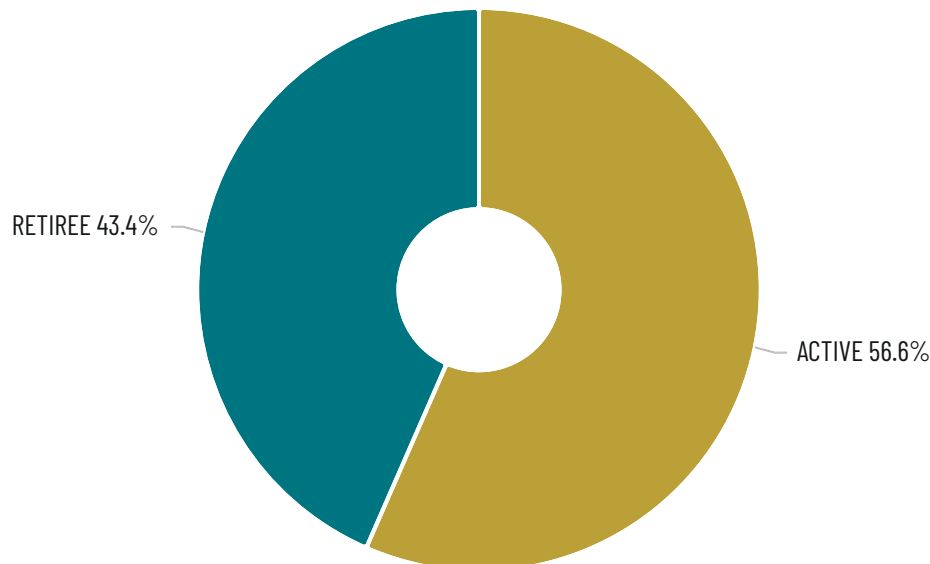


Health & Dental Benefits Overview

The County allocates its benefit costs to active employees and retirees based on estimates provided by various sources, including the health care actuary and the Office of the Comptroller. In some cases, benefits are solely categorized to either active employees (dental insurance) or to retirees (Medicare Part B premium reimbursements).

For health care expenditures, which include medical claims and Medicare Part B premium reimbursements, active employees account for roughly 57 percent of the tax levy funded benefits while retirees account for 43 percent.

Estimate Health Care Levy Costs (In Millions)



The 2027 budget includes substantial increases to health/prescription drug costs and some minor plan modifications to help reduce the amount of increased costs.

Investments in the 2027 Budget include:

Employee Health Clinics: \$900,000 is included in the fringe benefits budget to continue the employee health clinics through 2027. Previously, this service was funded through American Rescue Plan Act (ARPA) which expires in 2026. The goal of these clinics (which have no cost for the employee) is to provide easy access to medical support to both improve the health of employees and decrease the use of more costly medical services.

Flexible Spending Account Increase: In 2027, the County match on employee Flexible Spending Account (FSA) funds increases from \$1,000 to \$1,500. Employees have the option to make pre-tax contributions to these accounts and all contributions up to \$1,500 are matched by the County on a dollar-for-dollar basis.

Based on recent experience, gross health, prescription drugs, and dental costs are expected to increase by a total of \$8.4 million.

The following savings are included for plan design changes, and below is additional description behind these plan changes:

- \$191,100 in assumed revenue increases for a 2% to 5% increase in employee health premiums
- \$546,000 in decreased expenditures to change the maximum covered dependent age from 27 to 26.
- \$113,750 in decreased expenditures to increase emergency room co-pays from \$200 to \$250 – and apply them to coinsurance and deductible.
- \$171,080 in decreased expenditures to increase office visit co-pays from \$30 to \$35 and to reduce the virtual co-pay to \$0.

- \$456,820 in decreased expenditures to increase the deductible from \$1,250/\$2,500 to \$1,500/\$3,000
- \$351,283 in decreased expenditures to reduce the dental annual limit from \$3,000 PPO and Premier to \$2,000 and change basic coinsurance from 100% to 80%

Premium Increase: After holding premiums flat since 2018, 2026 was the first year of modest employee health premium increases. Since 2018, medical inflation and plan costs have risen significantly. The County has therefore continued to cover a larger share of plan costs. An increase of between 2% and 5% moves the employee share closer to the actuarial benchmark of 19%, with most peer organizations falling in the 18–19% range. By moving gradually, we maintain affordability while responsibly moving toward market standards.

Copay Increases (ER/Office Visit): Office visit co-pays are increased from \$30 to \$35 with a corresponding decrease in co-pays for virtual visits from \$49 to \$0. These changes, in conjunction with the continuation of the on-site clinics, are intended to encourage employees use of lower-cost healthcare options and reduce emergency room utilization.

Deductible Increase: Deductible increases for all categories increase between \$36 and \$120 annually to share rising expenditure increases between employees and employer.

Dependent Age: The age of covered dependents is reduced from 27 to 26 to align with federal requirements and industry standards.

Dental/Orthodontic Adjustments: The County's dental plan is unusually generous compared to both public and private benchmarks. Our per-employee dental costs are approximately 15% higher than the database average. By lowering coinsurance levels and reducing annual limits, we reduce costs while still maintaining a competitive benefit. Employees will continue to have access to strong dental coverage, but at a level more in line with the market.

Expenditures in Org. 1950 – Employee Fringe Benefits include:

- Health and dental insurance benefits.
- Third-party administrative costs for health insurance, prescription drugs, dental insurance, and wellness.
- Fees required by the Affordable Care Act.
- Employee Flu Shots.

Pension Benefits Overview

Milwaukee County offers a pension benefit to vested employees through the Milwaukee County Employee Retirement System (ERS). ERS is one of the three public pension systems in the state of Wisconsin. As with health care and dental benefits, the County allocates pension-related costs between active employees and retirees. For 2027, the projected tax levy cost of pension benefits is approximately \$23.1 million. Of this total, approximately 44 percent is allocated to retiree costs and 56 percent is allocated to active employees.

Estimate Pension Levy Costs (In Millions)



The 2027 budget provides total appropriations for pension benefits of \$129.6 million (\$38.6 million budgeted in this org unit, and \$90.0 million budgeted in the fringe benefits – other funding sources org unit). This amount represents an increase of \$5.9 million due to:

- \$8.3 million increase in Wisconsin Retirement System costs. 50% of this cost is offset by employee contributions based on state law.
- \$3.3 million increase in Wisconsin Retirement System costs due to a technical accounting change. In previous budgets, only the County share was budgeted as an expenditure. In 2027 and future budgets, the County and Employee share are both budgeted as expenditures and employee contributions are budgeted as revenues for no net levy change.
- \$5.5 million decrease in Employee Retirement System costs (Normal Cost and Unfunded Liability) based on data presented by the pension actuary
- \$0.3 million decrease in Pension Obligation Bond costs based on the scheduled maintained by the Office of the Comptroller

Tax Levy Supported Pension Costs

Item	2026 Budget	2027 Budget	2026/2027 Change
OBRA Retirement System Contrib.	328,000	412,000	(84,000)
ERS Normal Cost	18,119,336	12,647,500	(5,471,866)
WRS Normal Cost	3,259,827	14,821,345	11,561,518
ERS Unfunded Actuarial Liability	-	-	-
Pension Obligation Bonds	15,354,699	11,762,902	(3,591,797)
TOTAL Pension Expenditures	\$37,061,862	\$39,643,747	\$2,413,855

The portion of pension obligation bonds that are covered by the 0.4% sales tax are budgeted in the Fringe Benefit – Other Funding Sources org unit. The total pension obligation bond payment decreases from \$37.0 million to \$36.7 million. In 2027, \$24.9 million of this amount is covered by the 0.4% sales tax, while the remaining \$11.8 million represents debt service tax levy costs. 50% of the ERS normal cost (\$12.6 million) is also funded by the 0.4% sales tax, along with the entire \$52.4 million ERS unfunded liability payment.

Strategic Program Area: Appropriation for Contingencies

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	0	0	4,500,000	4,500,000	0
Tax Levy	0	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 2027. There are no funds included in the allocated contingency for 2027.

Strategic Program Area: Offset to Internal Service Charges

Service Provision: N/A

How We Do It: Program Budget Summary

Category	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	0	0	(103,414,433)	(107,116,215)	(3,701,782)
Revenues	0	0	(103,414,433)	(107,116,215)	(3,701,782)
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 (\$107,116,215) and revenue offsets of (\$107,116,215) 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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	(40,549,896)	(41,477,323)	(56,401,208)	(58,057,088)	(1,655,880)
Revenues	0	0	0	0	0
Tax Levy	(40,549,896)	(41,477,323)	(56,401,208)	(58,057,088)	(1,655,880)

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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	1,476,362	1,825,073	2,019,391	2,282,710	263,319
Tax Levy	1,476,362	1,825,073	2,019,391	2,282,710	263,319

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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	38,510	34,834	186,362	186,362	0
Tax Levy	38,510	34,834	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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	0	0	(3,504,331)	(10,814,583)	(7,310,252)
Revenues	0	0	2,091,999	(2,213,350)	(4,305,349)
Tax Levy	0	0	(5,596,330)	(8,601,233)	(3,004,903)

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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	9,952	10,901	11,500	11,500	0
Tax Levy	9,952	10,901	11,500	11,500	0

What We Do With It: Activity Data

Activity	2024 Actual	2025 Actual	2026 Target	2027 Target
Number of Meetings	0	0	365	0
Number of Organization Members	0	0	1,050	0

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. These 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.

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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	0	(333,410)	1,858,716	50,000	(1,808,716)
Revenues	0	0	0	0	0
Tax Levy	0	(333,410)	1,858,716	50,000	(1,808,716)
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 \$50,000 to support potential salary increases for Public Safety Officers is included in 2027. After Human Resources performs a market analysis and makes final recommendations, a fund transfer request will be submitted to the County Board to move these funds to the department.

Department budgets include funding for a 2 percent general employee salary increase as of January 3, 2027.

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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	233,139	267,902	300,000	300,000	0
Tax Levy	233,139	267,902	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	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2026/2027 Variance
Expenditures	23,447,035	83,580,649	86,670,949	89,973,752	3,302,803
Revenues	80,188,297	83,197,919	86,670,949	89,973,752	3,302,803
Tax Levy	(56,741,262)	382,730	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 2027, the 0.4% sales tax revenue is projected at \$89,973,752. Expenditures covered by the 0.4% sales tax include \$52,383,000 for the ERS unfunded liability payment, \$12,647,500 for a portion of the ERS normal cost, and \$24,943,252 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).

Glossary

The following are explanations of some of the most commonly used terms found in the operating and capital budget narratives.

Abatement: A negative expenditure or cost amount. Milwaukee County sometimes uses a process by which one department will transfer costs to another department in lieu of charging that department in a cost/revenue structure. For instance, the Department of Administrative Services (DAS) places expenditures in its various program areas to allocate the cost of the DAS management program area, which are offset by negative expenditure amounts in the DAS management program area. These negative expenditure amounts are combined with positive crosscharge amounts (see entry below) in the Interdepartmental Charges appropriation unit on the front pages of all departmental narratives.

Accrual Basis of Accounting: An accounting method that recognizes the impact of financial transactions when they occur regardless of when cash flows are realized.

American Rescue Plan Act (ARPA): A federal stimulus bill passed in March 2021 to speed the COVID-19 pandemic recovery by addressing health and economic impacts. Milwaukee County received \$183 million in ARPA funding. This funding can be utilized to replace lost public sector revenue, support the COVID-19 public health and economic response, provide premium pay for eligible workers performing essential work, and invest in water, sewer, and broadband infrastructure.

Appropriation: The setting aside of funds for specific purposes. This is essentially the budgeting of expenditure authority for the purpose of carrying out programs or services. Appropriation Unit: A group of expenditure or revenue accounts that are similar in nature. For instance, the Personnel Cost appropriation unit includes salaries, Social Security and fringe benefit costs for Milwaukee County employees.

BHS: Behavioral Health Services, a division of the Milwaukee County Health and Human Services, formerly known as BHD or the Behavioral Health Division.

Capital Improvement Committee (CIC): A committee, required by Section 36 of the Milwaukee County Ordinances, that reviews departmental capital project and capital improve-

ment plan requests and makes recommendations to the county executive for inclusion in the recommended capital budget. The committee is composed of the chair of the board of supervisors' Committee on Transportation and Public Works; the co-chairs of the Committee on Finance, Personnel, and Audit; the comptroller; the director of transportation; the budget director; and two municipal mayors.

Capital Outlay: In the operating budget narrative, the appropriation unit that includes costs of acquisition of operating equipment items such as vehicles and office equipment greater than \$5,000. These items generally have a useful life greater than one year, but less than 10 years, and are included in an organization's operating budget.

CARES: The Coronavirus Aid, Relief and Economic Security Act of 2020, passed by Congress after the COVID-19 public health emergency was declared.

Crosscharge: A cost budgeted and realized for interdepartmental service costs. For instance, the Fleet Management Division charges other Milwaukee County departments for vehicle maintenance costs. These charges are referred to as "cross-charges." These expenditure amounts are combined with negative abatement amounts (see entry above) in the Interdepartmental Charges appropriation unit on the front pages of all departmental narratives.

DAS: The Department of Administrative Services, which comprises several divisions and generally provides internal administrative services to Milwaukee County departments.

Debt & Depreciation Costs: The combination for narrative purposes of the Debt Service and Depreciation appropriation units that includes all such costs.

DHHS: Milwaukee County Health and Human Services. This department contains many smaller divisions focused on specific community needs.

Direct Revenue: A revenue appropriation unit, these are payments by customers or outside entities to Milwaukee

County for specific purposes. Examples include capitated payments by the State of Wisconsin for services, greens fees to play a round of golf, admissions fees to the Zoo, or real estate transfer fees paid when a property changes ownership.

DOT: The Milwaukee County Department of Transportation.

Employee Retirement System (ERS): A division within Human Resources assisting those who are retired or soon to be retired with questions regarding benefits, filing paperwork, and ensuring a smooth transition from the workplace into retirement.

Five-Year Capital Improvements Plan: The anticipated required or requested capital projects for the current budget year and the proceeding four years.

FTE: "Full-Time Equivalent" positions, or the proportion of 2,088 hours that a position is anticipated to be employed by Milwaukee County.

Fund: An individual account that is used for accounting and budgeting purposes of similar services or functions. Similar to individual bank accounts for checking, savings, retirement, etc. Milwaukee County utilizes the following funds:

- **The General Fund**, which is used to account for all financial resources, except those required to be accounted for in another fund.
- **The Debt Service Fund**, which is used to account for the accumulation of resources and the payment of principal and interest on long-term general obligation debt.
- **The Capital Projects Fund**, which is used to account for financial resources segregated for the acquisition of construction of major capital facilities other than those financed by proprietary funds.
- **Enterprise Funds** that are used to account for operations that provide services that are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.
- **Internal Service Funds** that are used to account for the financing of goods or services provided by one department to other departments in Milwaukee County or to other governmental entities, on a cost-reimbursement basis.

General Obligation Bonds: Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues.

Indirect Revenues: Revenues earned by departments by charging other Milwaukee County departments for services.

Interdepartmental Charges: The combination for narrative purposes of the Abatement and Crosscharge appropriation units that includes charges between departments for services or cost allocations.

Intergovernmental Revenue: This revenue appropriation unit that includes payments by the State of Wisconsin or the federal government. Examples include General Transportation Aids for highway operations, payments by the state for housing state inmates in the County's jail, state shared revenue, youth aids, etc.

Milwaukee County Sheriff's Office: Maintains the county jail, provides bailiff services for the circuit courts, patrols the freeways, provides law enforcement presence at Mitchell International Airport, Milwaukee County parks, and other Milwaukee County institutions.

Modified Accrual Basis of Accounting: Basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

Non-Departmental Organization: An organizational unit that accounts for services or items that do not fall under the jurisdiction of any single department. Examples include Employee Fringe Benefits, the Appropriation for Contingencies and the Civil Air Patrol. Narratives for these organizations are included in the Cultural Contributions, Non-Departmental Revenues, and Non-Departmental Expenditures sections of the operating narrative.

OBRA: The 1990 retirement system of Milwaukee County. A secondary smaller pension system within Milwaukee County.

Office of Corporation Counsel: Milwaukee County's legal representation for all internal and external legal matters.

Office of Equity: The Milwaukee County Office of Equity strives to serve an integral role in recognizing and resolving Milwaukee County's racial inequities for the benefit of all of its citizenry and for the region to achieve its full potential.

Operation Costs: An appropriation unit that includes services and commodities purchased by Milwaukee County in order to operate.

Opioid Settlement (Fund 50009): This fund is used to account for payments received as part of the Opioid settlement. Milwaukee County will receive \$102 million over 18 years per the settlement agreement. Opioid settlement funds can only be used for Opioid treatment initiatives, prevention, harm reduction, and other strategies relating to research, training, and other evidence-based data.

Passenger Facility Charge (PFC): The Passenger Facility Charge program allows the collection of PFC fees up to \$4.50 for every boarded passenger at commercial airports controlled by public agencies. Airports use these fees to fund FAA-approved projects that enhance safety, security or capacity; reduce noise; or increase air carrier competition, including

making payments for debt service on indebtedness incurred to carry out the project. Governed by PFC Statute (49 U.S.C. Sec. 40117). Mitchell International Airport is currently approved to collect a PFC charge of \$4.50 per enplaned passenger.

Seas/Hourly/Pool Pos.: Positions that are generally hourly or temporary in nature, such as park seasonal employees, hourly temporary clerical positions, interns, etc. These positions are generally not eligible for fringe benefits. The dollar amount budgeted for these positions is reported in each departmental narrative budget summary table.

Structural Budgetary Deficit: A fundamental negative imbalance in government revenues and expenditures, as opposed to one time on one-off or short-term factors. In the case of a negative imbalance, governments would have more expenses than revenues to pay for the services provided.

Vacancy & Turnover (V&T): The value of salary assigned to positions resulting from employee turnover and hiring. A financial metric/dollar value of budgeted but unfilled positions. Vehicle Registration Fee (VRF): A fee levied by counties or municipalities on the annual registration of vehicles within the jurisdiction, used for transportation purposes, allowed by Wisconsin State Statute 341.35.

Wisconsin 2023 Act 12: Wisconsin 2023 Act 12 permitted the Milwaukee County Board to increase the County portion of sales tax by 0.4%. The Board of Supervisors adopted the increase in July of 2023, and it became effective on January 1, 2024. The additional sales tax must be used to pay the unfunded pension liability and pension obligation bonds. Additionally, Act 12 increased the State Shared Revenue paid to the County by adding Supplemental County Aid effective January 1, 2024. Every year after, State Shared Revenue is adjusted based on the rate of growth in the state sales tax.



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